



Special Education Cross-Subsidies Fiscal Year (FY) 2025

Report to the Legislature

As required by Minnesota Statutes 2025, section 127A.065

For more information:

Daley Lehmann
Division of School Finance
Minnesota Department of Education
400 NE Stinson Blvd.
Minneapolis, MN 55413
651-582-8817
Daley.Lehmann@state.mn.us
education.mn.gov

Paul Ferrin
Division of School Finance
Minnesota Department of Education
400 NE Stinson Blvd.
Minneapolis, MN 55413
651-582-8864
paul.ferrin@state.mn.us
education.mn.gov

As requested by Minnesota Statutes 2025, section 3.197: This report cost approximately \$3,825 to prepare, including staff time, printing, and mailing expenses.

Upon request, this material will be made available in an alternative format such as large print, braille, or audio recording. Printed on recycled paper.

Table of Contents

Special Education Cross-Subsidies Fiscal Year 2025	1
For more information:	2
Fiscal Year 2025	4
Introduction	4
Legislative History	5
Table 1: State Total Special Education Cross-Subsidies, FY 2022–29	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 2025	13
Table 2: Special Education Cross-Subsidies FY 2025 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 2025	56

Fiscal Year 2025

Minnesota Statutes 2025, 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 4, 2026.

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 of Minnesota 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 1999-2006, 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 of Minnesota 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 2022–FY 2029

Table 1 shows the calculation of the state total cross-subsidy for FY 2022-2029. Amounts shown for FY 2022-2025 are based on actual data. Amounts shown for FY 2026-2029 are estimates based on 2026 February forecast data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison
FY 2022-29 (\$ in Millions)

1. Special Education Expenditures:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Final	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 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).	2,229.94	2,360.37	2,575.49	2,835.15	3,066.04	3,310.68	3,572.01	3,752.50
State transportation (excluding special transportation of non-disabled students).	275.4	304.9	340.0	384.0	421.9	459.5	495.1	531.3
Federal (including fringe benefits)	239.2	203.8	218.7	214.5	214.5	214.5	214.5	214.5
Subtotal, Special Education Expenditures	2,744.6	2,869.1	3,134.2	3,433.7	3,702.5	3,984.6	4,281.6	4,498.3
Change from Prior Year	161.3	124.5	265.1	299.5	268.8	282.1	297.0	216.7
Percent Change from Prior Year	6.2%	4.5%	9.2%	9.6%	7.8%	7.6%	7.5%	5.1%

2. Special Education Categorical Revenues:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Final	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
State – Regular Special Education Aid, Includes Transportation	1,226.3	1,333.7	1,421.5	1,588.2	1,734.1	1,871.7	2,025.1	2,164.8
State – Excess Cost Aid	408.5	424.2	471.7	522.1	596.2	677.9	755.1	853.2
Adjust for Cap Growth	-	-	-	-	-	-	-	-
Adjust for Hold Harmless	39.9	30.8	45.1	19.6	16.3	9.8	5.7	3.8
Adjust for Alternative Delivery	(48.4)	(50.8)	(76.8)	(82.1)	(103.5)	(111.9)	(123.6)	(132.5)
Cross-Subsidy Aid	48.0	57.4	400.7	471.9	520.3	639.8	683.3	728.2
Homeless Transportation Aid	-	-	3.5	11.7	1.1	0.6	0.4	0.3
Charter Tuition Adjustment	7.4	8.0	8.9	9.3	9.9	10.4	7.3	7.7
Adjust for Special Transportation for Non-Disabled Students	(48.5)	(51.9)	(81.3)	(87.0)	(96.1)	(105.2)	(114.2)	(123.3)
State – Special Pupil Aid	1.01	1.03	0.89	1.09	1.43	1.70	1.95	2.23
State – Home Based Travel Aid	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.7
Third-party Billing	57.8	69.2	79.5	94.4	96.3	98.2	100.2	102.2

2. Special Education Categorical Revenues:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Final	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Federal	239.2	203.8	218.7	214.5	214.5	214.5	214.5	214.5
Subtotal, Categorical Revenue	1,931.7	2,025.9	2,492.7	2,764.1	2,991.0	3,307.9	3,556.5	3,821.7
Change from Prior Year	52.4	94.2	466.8	271.5	226.9	316.9	248.6	265.2
Percent Change from Prior Year	2.8%	4.9%	23.0%	10.9%	8.2%	10.6%	7.5%	7.5%
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 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Final	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
	113.8	118.7	139.0	155.8	150.9	154.0	156.6	159.1
4. Cross-Subsidies:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Final	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
(a) Gross Cross-Subsidy (1) - (2):	812.9	843.2	641.5	669.5	711.5	676.7	725.2	676.6
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	699.1	724.4	502.6	513.7	560.6	522.7	568.6	517.5
Change from Prior Year	108.7	25.3	(221.9)	11.2	46.9	(37.9)	45.9	(51.1)
Percent Change from Prior Year	18.4%	3.6%	-30.6%	2.2%	9.1%	-6.8%	8.8%	-9.0%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003-2025 and projections through FY 2029 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$3.434 billion in FY 2025 and are projected to continue to increase up to \$4.498 billion by FY 2029. Special education revenues increased at a slower rate than expenditures between FY 2003-2007, 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. Legislation enacted in FY 2023 greatly increased revenue by increasing the cross-subsidy reimbursement percentage from 6.43% to 44%. Overall, expenditures are projected to increase by 271% over the 26-year period, while revenues are by 377%.

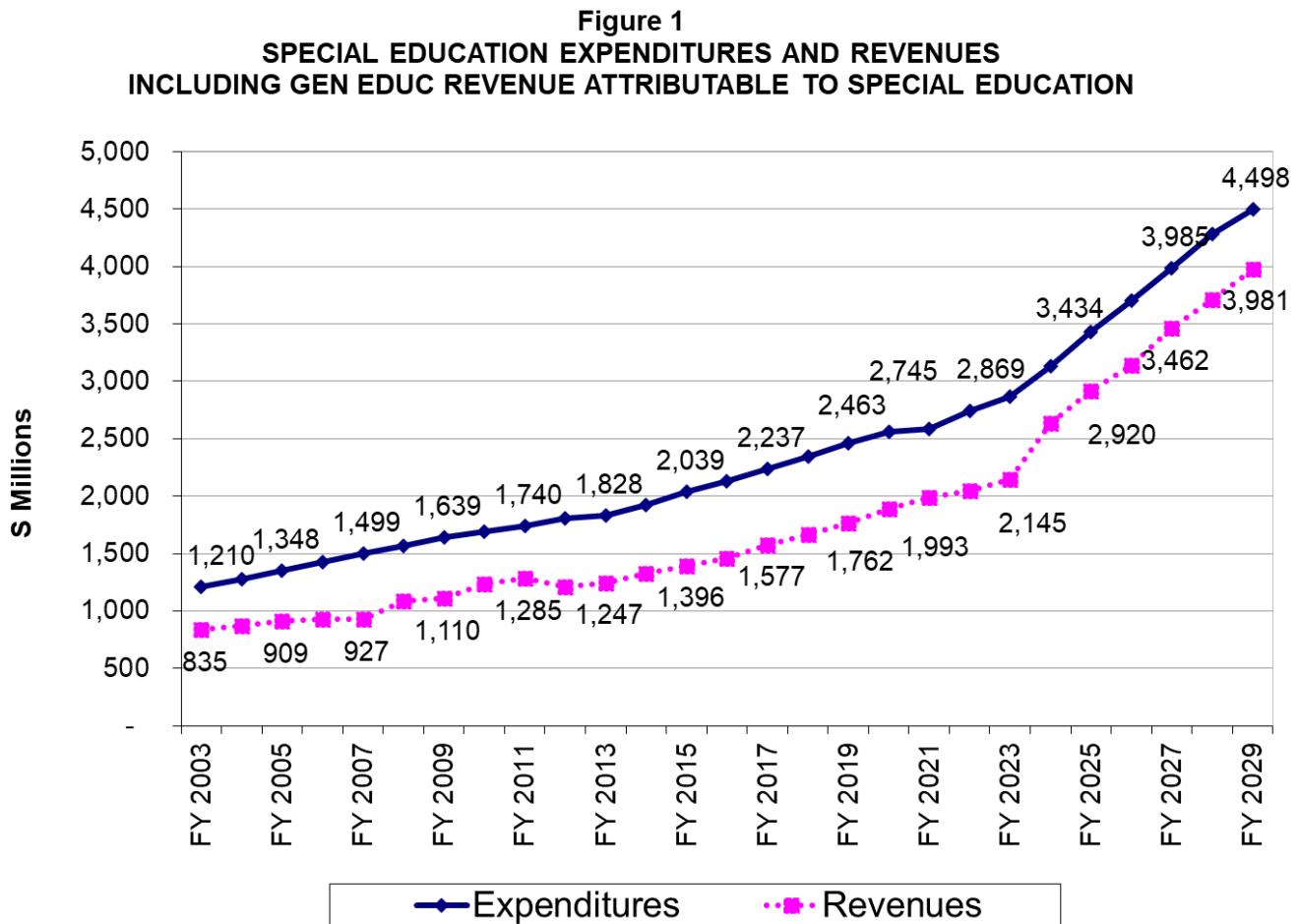


Figure 2: Special Education Cross-Subsidies

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 2029 dollars (adjusted for inflation using Consumer Price Index).

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 slowed but did not eliminate the growth of the cross-subsidy. Changes to the formula beginning in FY 2020 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 \$518 million in FY 2029.

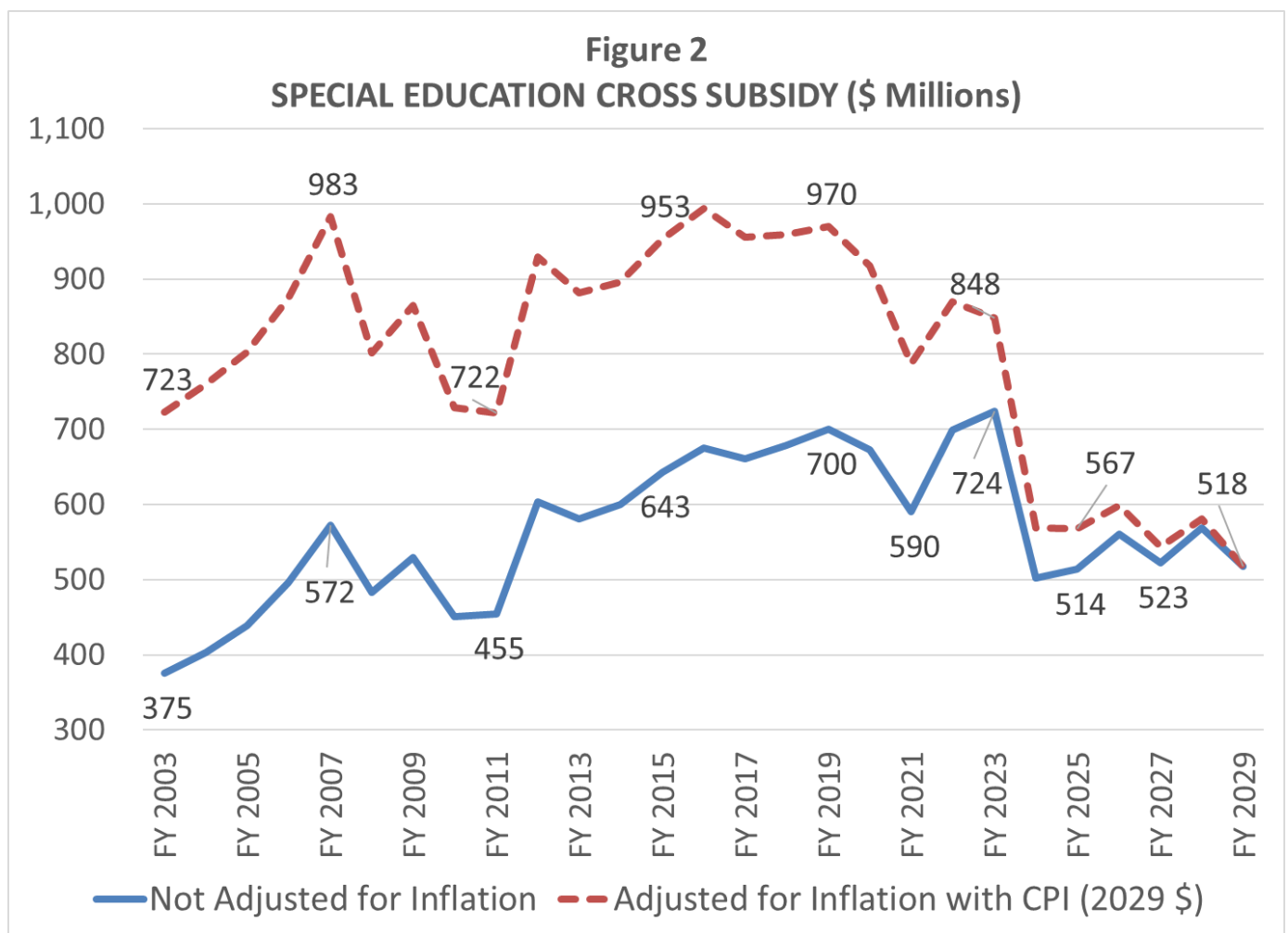


Figure 3: Special Education Revenues

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 2003-2029. Between FY 2003 -2007, the state and federal-funded portion of special education expenditures declined gradually from 69% to 61.8%. The increase enacted in FY 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. From FY 2015-2023, the state- and federal-funded portion of special education expenditures increase slightly to 74.8%. Changes in the 2023 legislative session increased the state special education funding such that by FY 2029, it is forecasted that 88.5% of special education costs will be covered.

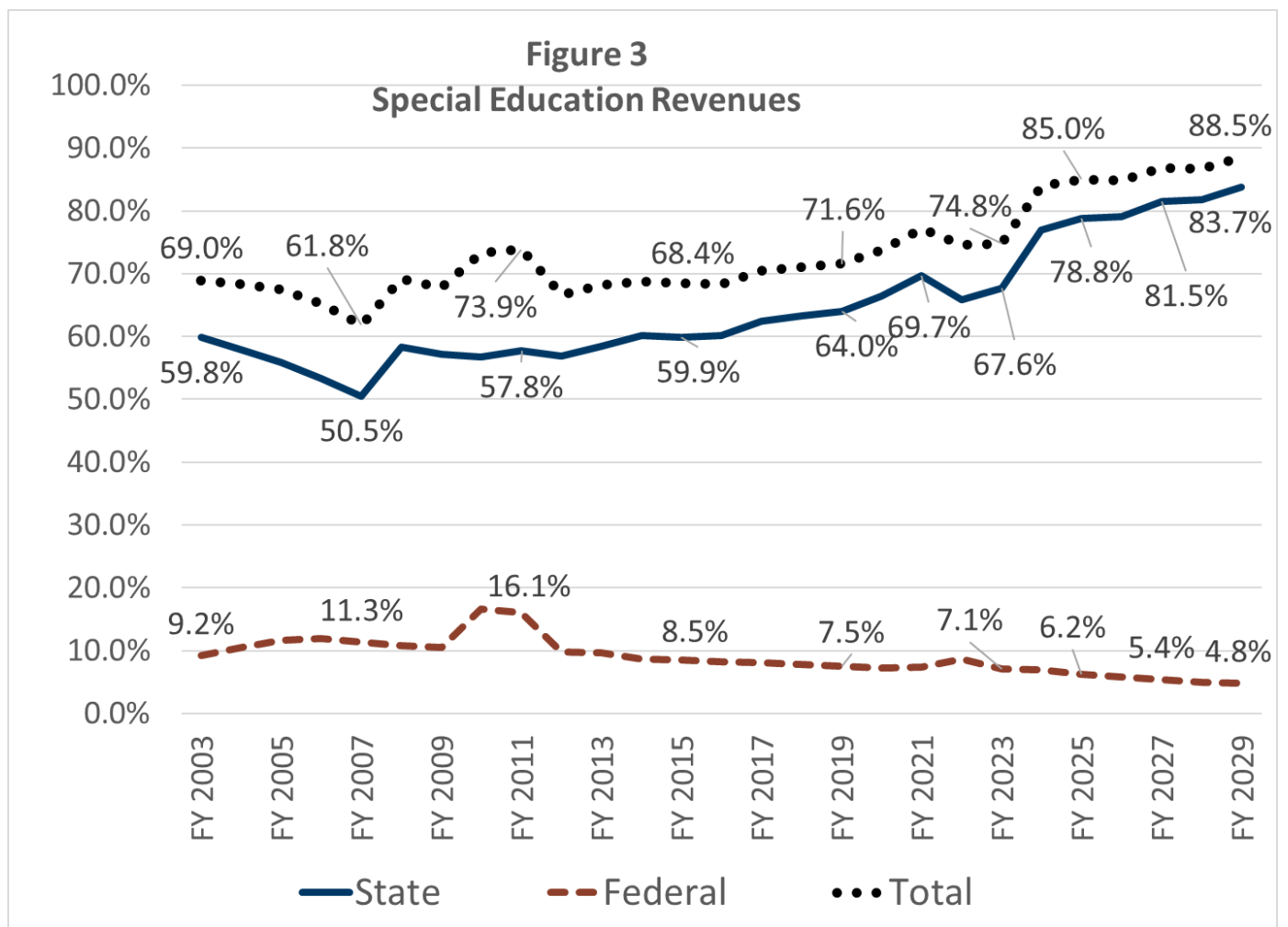
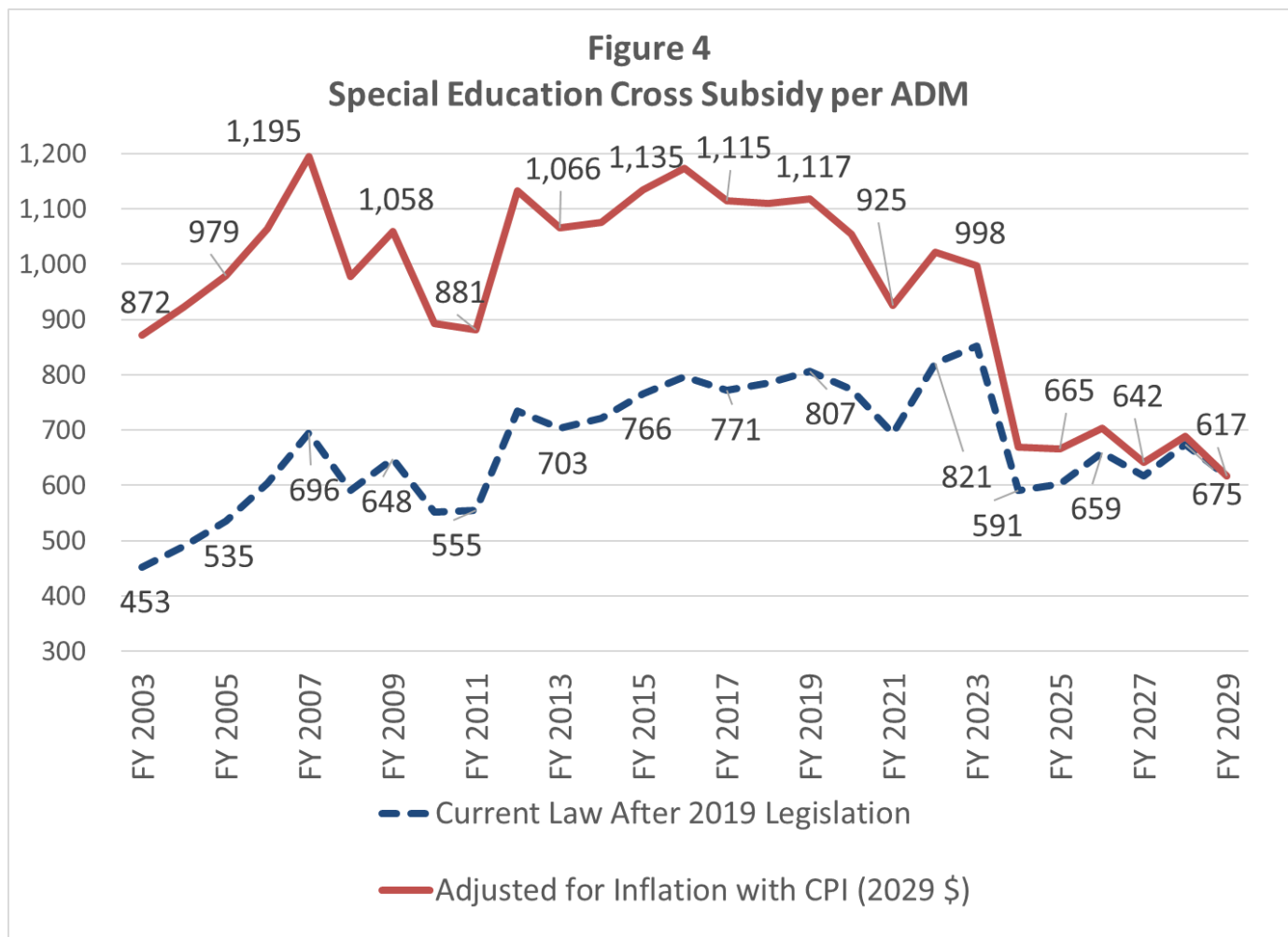


Figure 4: Special Education Cross-Subsidy per ADM

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 2029 dollars, adjusted for inflation using the Consumer Price Index. 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 2017-2023, as funding growth is projected to lag slightly behind expenditure growth. A sharp decline occurred beginning in FY 2024 due to legislative changes enacted during the 2023 session.



District-by-District Cross-Subsidy Reports, FY 2025

[Appendix B](#) includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2025, sorted in school district number order and by the Adjusted Net Cross-Subsidy per Adjusted Weighted Pupil Unit (WADM).

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 2025 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 \$456 and \$792 per PU for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$426 per PU, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,242 per PU.

In contrast, the average cross-subsidy of charter schools was \$307 per PU per the calculation. This is misleading as it does not consider federal funds used by school districts to lower their tuition bill. In recent years the total amount requested by resident school districts have greatly increased. For FY 2025 charters were paid \$18,467,074.71, which is not accounted for in their categorical revenues. These amounts are also not included in Table 5, showing the individual charter calculations. Including the \$18,467,074.71, would lead to a total adjusted net cross subsidy of \$5,263,894 for charters which equates to \$68 per PU as their actual average cross-subsidy.

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is \$578,514,752, 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 Local Education Agency'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 2025 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 \$	932,686	2,983,385,103	2,265,176,395	718,208,707	139,693,955	578,514,752	620.27
By Stratum							
Minneapolis and St. Paul	66,576	309,214,216	207,447,149	101,767,067	19,097,576	82,669,491	1,241.74
Other Metro, Inner	95,705	347,219,808	250,486,480	96,733,329	20,907,687	75,825,641	792.29
Other Metro, Outer	294,431	950,064,161	706,167,654	243,896,507	46,901,901	196,994,606	669.07
Non-Metro > = 2K	206,560	651,393,013	505,148,604	146,244,409	31,801,002	114,443,408	554.04
Non-Metro 1K-2K	98,679	252,325,509	197,507,762	54,817,747	9,844,966	44,972,782	455.75
Non-Metro < 1K	93,509	216,958,387	169,747,708	47,210,679	7,332,824	39,877,855	426.46
District Totals	855,459	2,727,175,094	2,036,505,355	690,669,739	135,885,955	554,783,784	648.52
Charter Schools	77,227	256,210,009	228,671,040	27,538,969	3,808,000	23,730,969	307.29

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 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 2013, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students experiencing homelessness, who need transportation to care and treatment programs, and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial Accounting and Reporting Standards (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003-2029, 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.

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.

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 PU of each district to calculate adjusted general education revenue per PU. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per PU, times the full-time equivalent number of PU 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 PU 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 21-60% 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% is 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 spent 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	1,071.88	2,943,853	1,969,972	973,882	190,438	783,444	730.91
1.2	Minneapolis Public	31,552.55	143,317,488	93,276,179	50,041,309	8,953,512	41,087,797	1,302.20
2	Hill City Public	276.97	640,551	527,950	112,602	60,422	52,179	188.39
4	Mcgregor Public	440.90	1,518,839	1,273,127	245,712	68,089	177,623	402.86
6	South St. Paul Public	3,068.92	9,764,677	6,664,288	3,100,388	625,332	2,475,057	806.49
11	Anoka-Hennepin Public	41,020.51	153,629,145	119,622,517	34,006,628	8,320,931	25,685,697	626.17
12	Centennial Public	7,255.26	24,140,066	20,564,651	3,575,415	940,141	2,635,274	363.22
13	Columbia Heights Public	3,980.49	11,219,383	7,671,358	3,548,024	1,190,890	2,357,134	592.17
14	Fridley Public	2,890.59	13,546,494	7,507,526	6,038,969	673,565	5,365,404	1,856.16
15	St. Francis Area	4,492.19	14,174,129	11,494,224	2,679,905	650,798	2,029,108	451.70
16	Spring Lake Park Public	6,487.70	16,309,973	10,693,998	5,615,975	1,043,908	4,572,066	704.73
22	Detroit Lakes Public	2,929.43	8,640,846	6,791,811	1,849,035	378,226	1,470,809	502.08
23	Frazee-Vergas Public	907.45	2,649,673	2,147,898	501,775	51,442	450,333	496.26
25	Pine Point Public	50.04	319,229	295,034	24,196	3,163	21,033	420.32
31	Bemidji Public	5,026.44	18,282,093	14,191,021	4,091,072	991,726	3,099,346	616.61
32	Blackduck Public	732.98	1,950,551	1,697,859	252,691	47,543	205,148	279.88
36	Kelliher Public	326.41	948,258	787,187	161,072	2,633	158,438	485.40
38	Red Lake Public	1,568.87	7,691,721	6,206,606	1,485,115	450,008	1,035,108	659.78

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
47	Sauk Rapids-Rice Public	4,682.33	14,533,885	12,058,861	2,475,023	505,156	1,969,867	420.70
51	Foley Public	2,007.54	5,185,122	4,324,391	860,730	85,926	774,804	385.95
75	St. Clair Public	892.08	1,527,427	1,248,339	279,088	14,567	264,521	296.52
77	Mankato Public	8,659.33	27,620,996	22,578,384	5,042,612	1,786,842	3,255,770	375.98
81	Comfrey Public	101.62	327,970	277,828	50,141	943	49,199	484.14
84	Sleepy Eye Public	597.44	1,283,335	871,976	411,359	86,634	324,725	543.53
85	Springfield Public	692.16	1,136,989	901,723	235,266	28,016	207,250	299.42
88	New Ulm Public	2,392.03	6,984,752	4,921,365	2,063,387	267,057	1,796,330	750.96
91	Barnum Public	688.40	1,274,475	1,096,121	178,354	22,874	155,481	225.86
93	Carlton Public	327.92	867,790	569,515	298,275	32,767	265,508	809.67
94	Cloquet Public	2,749.59	7,090,956	5,050,803	2,040,153	502,425	1,537,728	559.26
95	Cromwell-Wright Public	322.42	524,923	451,168	73,755	18,492	55,263	171.40
97	Moose Lake Public	639.59	1,352,857	1,020,550	332,307	44,134	288,172	450.56
99	Esko Public	1,375.55	2,420,745	1,883,018	537,727	52,987	484,741	352.40
100	Wrenshall Public	369.32	954,137	857,484	96,654	16,245	80,408	217.72
108	Central Public	1,061.57	2,724,656	2,130,542	594,114	78,309	515,805	485.89
110	Waconia Public	4,266.40	12,051,285	9,170,564	2,880,721	362,522	2,518,199	590.24
111	Watertown-Mayer Public	1,588.29	3,515,177	2,811,357	703,820	194,459	509,361	320.70
112	Eastern Carver County Public	9,987.94	27,930,797	20,749,798	7,180,999	1,182,387	5,998,612	600.59
113	Walker-Hackensack-Akeley	740.76	2,734,759	1,705,198	1,029,561	138,643	890,918	1,202.71
115	Cass Lake-Bena Public	1,164.23	4,686,217	3,514,305	1,171,912	385,128	786,784	675.80

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
116	Pillager Public	1,446.77	3,403,028	2,749,505	653,523	146,697	506,826	350.32
118	Northland Community	333.05	1,552,208	1,095,641	456,567	153,476	303,091	910.05
129	Montevideo Public	1,543.76	4,002,967	3,288,347	714,620	88,974	625,645	405.27
138	North Branch Public	2,946.05	6,887,083	4,895,704	1,991,379	296,499	1,694,880	575.31
139	Rush City Public	872.65	2,700,438	2,108,664	591,774	75,889	515,885	591.17
146	Barnesville Public	960.39	1,417,730	1,128,088	289,642	57,532	232,110	241.68
150	Hawley Public	1,157.69	1,208,624	872,757	335,867	73,406	262,461	226.71
152	Moorhead Public	8,028.83	25,880,005	20,171,454	5,708,550	1,395,862	4,312,688	537.15
162	Bagley Public	924.63	2,096,852	1,682,661	414,191	98,549	315,642	341.37
166	Cook County Public	486.17	1,682,511	776,054	906,457	49,557	856,900	1,762.55
173	Mountain Lake Public	533.60	1,367,440	1,124,089	243,351	31,747	211,604	396.56
177	Windom Public	1,306.08	3,725,869	2,543,844	1,182,025	200,950	981,075	751.16
181	Brainerd Public	6,251.41	27,131,471	21,906,154	5,225,317	1,141,501	4,083,817	653.26
182	Crosby-Ironton Public	1,057.89	3,404,362	2,266,070	1,138,292	250,098	888,195	839.59
186	Pequot Lakes Public	1,901.94	3,778,363	3,072,270	706,092	219,287	486,805	255.95
191	Burnsville Public	8,148.21	33,611,975	25,146,777	8,465,197	1,994,840	6,470,358	794.08
192	Farmington Public	6,989.71	22,194,748	14,555,388	7,639,360	1,073,708	6,565,652	939.33
194	Lakeville Public	13,068.97	37,982,761	29,054,030	8,928,731	2,185,799	6,742,932	515.95
195	Randolph Public	929.98	1,270,978	973,705	297,273	22,548	274,725	295.41
196	Rosemount-Apple Valley-Eagan	31,375.40	109,676,535	84,505,669	25,170,866	6,391,859	18,779,007	598.53
197	West St. Paul-Mendota Heights-Ea	5,848.14	25,645,662	17,983,569	7,662,092	1,595,906	6,066,186	1,037.28

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	3,619.26	11,893,930	7,838,455	4,055,475	941,414	3,114,061	860.41
200	Hastings Public	4,379.50	14,286,628	11,546,219	2,740,409	692,404	2,048,005	467.63
203	Hayfield Public	710.48	1,709,340	1,177,211	532,130	45,362	486,767	685.12
204	Kasson-Mantorville	2,361.74	3,667,161	2,618,373	1,048,789	198,134	850,655	360.18
206	Alexandria Public	4,388.83	12,549,761	9,601,398	2,948,362	738,677	2,209,686	503.48
213	Osakis Public	959.35	1,838,492	1,552,985	285,507	58,528	226,980	236.60
227	Chatfield Public	963.97	1,601,717	1,197,708	404,010	33,015	370,995	384.86
229	Lanesboro Public	467.32	858,263	632,815	225,447	19,755	205,693	440.15
238	Mabel-Canton Public	294.08	615,333	403,392	211,941	6,525	205,416	698.50
239	Rushford-Peterson Public	720.74	1,129,308	866,514	262,794	37,356	225,438	312.79
241	Albert Lea Public	3,612.50	14,431,183	11,164,882	3,266,302	991,634	2,274,668	629.67
242	Alden-Conger Public	468.89	845,247	694,620	150,627	49,809	100,818	215.01
252	Cannon Falls Public	1,173.42	2,938,469	2,318,027	620,442	68,506	551,936	470.37
253	Goodhue Public	867.36	1,434,861	1,040,531	394,331	33,452	360,879	416.07
255	Pine Island Public	1,698.82	3,287,028	2,267,469	1,019,559	89,027	930,532	547.75
256	Red Wing Public	2,555.24	9,033,971	6,738,224	2,295,747	429,346	1,866,401	730.42
261	Ashby Public	352.17	827,014	708,214	118,800	12,533	106,267	301.75
264	Herman-Norcross	90.74	158,145	153,688	4,457	4,457	-	-
270	Hopkins Public	7,701.86	22,304,432	15,259,317	7,045,115	1,411,699	5,633,416	731.44
271	Bloomington Public	11,121.32	51,638,747	36,454,838	15,183,909	2,262,220	12,921,689	1,161.88
272	Eden Prairie Public	10,223.40	30,517,186	21,244,535	9,272,651	1,546,865	7,725,787	755.70

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
273	Edina Public	9,542.22	28,204,775	21,895,677	6,309,098	964,495	5,344,603	560.10
276	Minnetonka Public	12,343.98	30,117,413	22,956,573	7,160,840	942,179	6,218,661	503.78
277	Westonka Public	2,637.51	7,964,747	6,032,411	1,932,336	331,247	1,601,090	607.05
278	Orono Public	3,205.19	5,880,764	4,781,819	1,098,945	151,964	946,981	295.45
279	Osseo Public	22,823.09	70,099,652	47,024,396	23,075,256	4,199,905	18,875,351	827.03
280	Richfield Public	4,404.98	18,218,028	13,966,740	4,251,288	1,021,768	3,229,520	733.15
281	Robbinsdale Public	11,543.07	46,033,280	28,938,076	17,095,204	3,373,695	13,721,509	1,188.72
282	St. Anthony-New Brighton	2,037.16	4,660,921	3,180,506	1,480,415	147,671	1,332,744	654.22
283	St. Louis Park Public	4,843.33	16,352,864	12,615,778	3,737,086	686,564	3,050,522	629.84
284	Wayzata Public	14,091.93	33,935,502	23,814,412	10,121,091	1,258,613	8,862,478	628.90
286	Brooklyn Center	2,508.79	7,240,766	4,153,346	3,087,420	540,500	2,546,920	1,015.20
294	Houston Public	2,114.71	5,099,515	4,358,356	741,159	435,588	305,571	144.50
297	Spring Grove	386.38	560,187	439,155	121,032	17,146	103,886	268.87
299	Caledonia Public	765.15	2,059,477	1,295,058	764,419	38,511	725,908	948.71
300	La Crescent-Hokah	1,076.19	3,064,396	2,184,285	880,111	84,802	795,309	739.00
306	Laporte Public	369.43	1,111,434	1,036,641	74,793	74,793	-	-
308	Nevis Public	650.83	1,218,992	890,371	328,621	40,337	288,284	442.95
309	Park Rapids Public	1,679.57	4,561,379	3,646,128	915,252	295,354	619,898	369.08
314	Braham Public	853.66	1,733,462	1,436,363	297,099	66,099	231,000	270.60
316	Greenway Public	1,026.83	4,476,243	3,795,748	680,496	142,851	537,644	523.60
317	Deer River Public	861.91	3,538,932	3,315,242	223,691	163,301	60,390	70.07

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
318	Grand Rapids Public	4,162.57	12,524,846	11,059,077	1,465,769	667,540	798,229	191.76
319	Nashwauk-Keewatin	555.96	1,656,558	1,383,952	272,606	57,626	214,980	386.68
323	Franconia Public School	27.57	11,499	(15,808)	27,307	-	27,307	990.47
330	Heron Lake-Okabena	264.26	552,573	469,369	83,204	11,822	71,381	270.12
332	Mora Public	1,808.68	4,853,181	3,517,580	1,335,601	225,912	1,109,688	613.53
333	Ogilvie Public	489.03	1,354,322	1,210,957	143,366	67,965	75,401	154.18
345	New London-Spicer	1,671.21	5,943,722	4,902,558	1,041,165	113,833	927,331	554.89
347	Willmar Public	4,374.79	16,791,420	12,876,489	3,914,930	549,273	3,365,657	769.33
356	Lancaster Public	222.79	584,886	425,424	159,462	9,243	150,218	674.26
361	International Falls	996.41	2,038,601	1,240,000	798,600	58,724	739,877	742.54
362	Littlefork-Big Falls	422.97	669,881	621,810	48,071	9,207	38,863	91.88
363	South Koochiching	221.73	596,441	425,571	170,870	35,848	135,023	608.95
378	Dawson-Boyd Public	616.33	1,385,041	1,178,294	206,746	53,918	152,828	247.97
381	Lake Superior Public	1,384.31	3,442,112	2,393,104	1,049,008	160,441	888,567	641.88
390	Lake of the Woods	476.85	632,431	530,130	102,302	41,736	60,565	127.01
391	Cleveland Public	689.39	1,010,422	677,553	332,869	26,277	306,592	444.73
402	Hendricks Public	293.34	303,911	270,911	33,000	7,564	25,436	86.71
403	Ivanhoe Public	127.13	131,525	13,936	117,589	2,925	114,664	901.94
404	Lake Benton Public	182.02	202,091	184,249	17,842	13,159	4,683	25.73
413	Marshall Public	2,786.00	7,174,850	5,832,805	1,342,044	253,288	1,088,756	390.80
414	Minneota Public	554.06	1,169,173	949,769	219,404	25,571	193,833	349.84

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
415	Lynd Public	215.91	206,071	144,281	61,791	9,362	52,428	242.82
423	Hutchinson Public	2,854.43	8,825,257	7,324,685	1,500,572	352,878	1,147,694	402.07
424	Lester Prairie Public	474.17	710,348	435,963	274,385	27,485	246,899	520.70
432	Mahnomen Public	694.12	1,824,470	1,096,096	728,374	28,051	700,323	1,008.94
435	Waubun-Ogema-White Earth Public	766.56	1,586,612	1,226,427	360,186	72,291	287,895	375.57
441	Marshall County Central	519.31	1,078,476	857,863	220,613	2,382	218,231	420.23
447	Grygla Public	144.99	359,215	313,909	45,306	2,402	42,904	295.91
458	Truman Public	241.08	652,289	551,603	100,687	9,158	91,529	379.66
463	Eden Valley-Watkins	938.98	2,404,669	2,176,276	228,393	62,605	165,788	176.56
465	Litchfield Public	1,698.52	5,321,782	3,628,046	1,693,735	183,877	1,509,858	888.93
466	Dassel-Cokato Public	2,089.38	3,919,476	2,985,892	933,584	97,481	836,103	400.17
473	Isle Public	428.83	1,512,043	1,446,320	65,722	23,906	41,817	97.51
477	Princeton Public	3,551.28	9,657,822	7,354,718	2,303,104	415,173	1,887,931	531.62
480	Onamia Public	555.27	2,744,429	2,080,332	664,097	211,602	452,495	814.91
482	Little Falls Public	2,554.66	7,194,451	5,560,365	1,634,085	469,191	1,164,894	455.99
484	Pierz Public	1,323.44	2,880,675	2,376,667	504,008	75,254	428,754	323.97
485	Royalton Public	1,010.54	1,794,360	1,662,871	131,490	23,247	108,243	107.11
486	Swanville Public	391.06	649,675	570,657	79,017	21,881	57,137	146.11
487	Upsala Public	371.77	692,400	620,069	72,331	23,100	49,231	132.42
492	Austin Public	5,713.46	17,270,016	13,777,143	3,492,873	1,472,024	2,020,849	353.70
495	Grand Meadow Public	486.75	659,278	464,517	194,761	35,628	159,133	326.93

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	349.25	733,375	389,137	344,238	87,392	256,846	735.42
499	Leroy-Ostrander Public	279.70	435,286	222,851	212,435	28,027	184,408	659.30
500	Southland Public	564.17	1,194,059	721,831	472,227	63,516	408,711	724.45
505	Fulda Public	353.90	1,021,623	757,661	263,963	26,368	237,595	671.36
507	Nicollet Public	329.20	615,581	324,686	290,895	12,995	277,900	844.17
508	St. Peter Public	2,290.09	6,994,064	5,520,395	1,473,669	282,107	1,191,562	520.31
511	Adrian Public	623.94	1,335,763	1,317,867	17,896	17,896	0	-
514	Ellsworth Public	148.72	330,356	247,949	82,407	5,201	77,206	519.14
518	Worthington Public	4,299.01	9,749,913	7,711,106	2,038,807	211,554	1,827,253	425.04
531	Byron Public	2,537.07	3,707,802	3,265,513	442,289	115,538	326,752	128.79
533	Dover-Eyota Public	1,185.92	2,090,893	1,535,372	555,521	13,626	541,896	456.94
534	Stewartville Public	2,170.66	4,935,046	3,996,709	938,338	143,496	794,842	366.18
535	Rochester Public	18,522.13	64,848,255	53,706,653	11,141,602	3,250,275	7,891,327	426.05
542	Battle Lake Public	440.95	759,602	655,001	104,601	2,971	101,631	230.48
544	Fergus Falls Public	3,572.82	6,871,294	5,114,693	1,756,601	208,547	1,548,054	433.29
545	Henning Public	404.36	879,274	738,800	140,474	25,273	115,201	284.90
547	Parkers Prairie Public	583.07	1,202,038	983,916	218,121	19,359	198,762	340.89
548	Pelican Rapids Public	896.21	1,625,446	1,187,737	437,709	60,301	377,408	421.12
549	Perham-Dent Public	1,846.40	3,909,472	3,244,305	665,167	184,806	480,361	260.16
550	Underwood Public	597.89	1,002,969	982,209	20,760	12,190	8,570	14.33
553	New York Mills Public	873.36	1,791,577	1,372,398	419,179	72,265	346,914	397.22

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	276.03	504,525	451,748	52,777	1,109	51,668	187.18
564	Thief River Falls	1,859.17	3,660,902	2,656,452	1,004,450	102,954	901,495	484.89
577	Willow River Public	484.64	1,216,941	1,073,771	143,170	70,022	73,148	150.93
578	Pine City Public	1,706.91	4,044,418	3,460,408	584,010	198,719	385,291	225.72
581	Edgerton Public	441.85	958,823	809,729	149,093	60,224	88,869	201.13
592	Climax-Shelly Public	157.61	297,783	277,914	19,869	-	19,869	126.06
593	Crookston Public	1,199.59	3,365,607	2,814,767	550,840	57,993	492,847	410.85
595	East Grand Forks Public	2,180.56	5,521,271	5,329,046	192,225	122,865	69,360	31.81
599	Fertile-Beltrami	521.36	1,116,451	951,959	164,492	15,424	149,068	285.92
600	Fisher Public	228.21	674,894	535,166	139,728	9,426	130,302	570.97
601	Fosston Public	614.15	1,855,423	1,449,466	405,956	12,255	393,701	641.05
621	Mounds View Public	12,447.14	41,276,760	32,062,193	9,214,567	1,752,154	7,462,413	599.53
622	North St. Paul-Maplewood Oakdale	11,389.37	44,445,591	31,642,486	12,803,105	3,760,787	9,042,318	793.93
623	Roseville Public	7,820.49	31,817,900	22,933,313	8,884,587	1,469,481	7,415,106	948.16
624	White Bear Lake	9,108.94	32,336,750	25,893,022	6,443,728	1,565,367	4,878,361	535.56
625	St. Paul Public	35,023.04	165,896,727	114,170,970	51,725,758	10,144,063	41,581,695	1,187.27
630	Red Lake Falls Public	441.09	995,517	786,353	209,164	29,529	179,636	407.25
635	Milroy Public	71.66	118,187	13,057	105,130	4,050	101,080	1,410.55
640	Wabasso Public	439.06	373,720	313,293	60,427	3,282	57,145	130.15
656	Faribault Public	3,355.97	15,968,158	12,181,964	3,786,194	895,357	2,890,837	861.40
659	Northfield Public	4,172.85	14,478,596	11,737,739	2,740,857	671,413	2,069,444	495.93

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
671	Hills-Beaver Creek	381.51	828,332	629,849	198,483	15,913	182,570	478.55
676	Badger Public	243.87	611,673	558,928	52,745	2,310	50,434	206.81
682	Roseau Public	1,182.75	2,660,260	2,237,391	422,869	88,176	334,693	282.98
690	Warroad Public	1,082.88	2,492,076	2,084,928	407,149	55,824	351,325	324.44
695	Chisholm Public	687.48	2,046,327	1,604,147	442,180	97,493	344,687	501.38
696	Ely Public	554.65	1,264,306	942,135	322,171	58,155	264,015	476.00
698	Floodwood Public	178.84	297,080	270,163	26,917	8,664	18,253	102.07
700	Hermantown Public	2,281.36	6,083,979	4,695,044	1,388,935	231,098	1,157,837	507.52
701	Hibbing Public	2,267.67	8,868,082	7,412,623	1,455,459	183,816	1,271,643	560.77
704	Proctor Public	2,008.78	5,126,502	4,403,390	723,112	177,596	545,516	271.57
707	Nett Lake Public	76.52	461,900	243,644	218,256	4,092	214,164	2,798.80
709	Duluth Public	9,037.95	35,359,405	27,115,980	8,243,425	1,899,733	6,343,693	701.90
712	Mountain Iron-Buhl	677.13	1,907,360	1,334,585	572,775	53,739	519,036	766.52
716	Belle Plaine Public	1,640.66	3,754,645	2,841,885	912,760	173,426	739,334	450.63
717	Jordan Public	2,037.99	4,746,357	3,582,372	1,163,985	118,195	1,045,790	513.15
719	Prior Lake-Savage Area	9,510.78	25,863,461	17,314,724	8,548,736	1,035,205	7,513,532	790.00
720	Shakopee Public	8,479.87	26,825,409	18,730,531	8,094,878	1,405,902	6,688,976	788.81
721	New Prague Area	4,299.02	8,892,672	7,052,419	1,840,253	343,451	1,496,801	348.17
726	Becker Public	3,061.78	7,410,484	5,975,270	1,435,214	187,999	1,247,215	407.35
727	Big Lake Public	3,502.87	9,524,404	6,918,211	2,606,193	434,089	2,172,104	620.09
728	Elk River	15,503.60	45,917,856	34,583,528	11,334,328	1,384,957	9,949,371	641.75

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	Holdingford Public	1,170.52	2,286,550	2,011,555	274,995	35,875	239,120	204.29
739	Kimball Public	804.67	2,052,304	1,863,054	189,250	54,831	134,420	167.05
740	Melrose Public	1,464.85	3,331,693	2,609,314	722,379	119,745	602,634	411.40
741	Paynesville Public	966.96	2,268,996	1,721,823	547,173	60,328	486,845	503.48
742	St. Cloud Public	10,204.84	44,478,088	32,605,553	11,872,535	2,943,823	8,928,712	874.95
743	Sauk Centre Public	1,220.09	3,231,566	2,199,063	1,032,502	159,683	872,819	715.37
745	Albany Public	1,911.31	4,011,084	3,067,137	943,947	65,497	878,451	459.61
748	Sartell-St. Stephen	4,278.26	11,225,170	9,032,577	2,192,593	362,797	1,829,796	427.70
750	Rocori Public	2,646.41	6,124,371	5,093,390	1,030,981	147,965	883,015	333.67
756	Blooming Prairie Public	948.66	2,244,028	1,706,862	537,166	84,673	452,493	476.98
761	Owatonna Public	5,330.16	17,144,795	12,557,673	4,587,121	1,100,895	3,486,226	654.06
763	Medford Public	912.94	1,687,115	1,475,353	211,762	47,279	164,483	180.17
768	Hancock Public	477.41	803,275	729,741	73,533	12,586	60,947	127.66
771	Chokio-Alberta Public	150.80	475,194	451,805	23,388	23,388	-	-
775	Kerkhoven-Murdock-Sunburg	848.26	2,324,921	1,944,156	380,764	39,637	341,128	402.15
777	Benson Public	777.69	2,482,277	1,777,743	704,534	60,387	644,147	828.28
786	Bertha-Hewitt Public	545.14	1,279,087	1,117,143	161,944	52,010	109,934	201.66
787	Browerville Public	623.25	1,599,648	1,477,610	122,038	59,351	62,688	100.58
801	Browns Valley Public	197.11	607,550	518,314	89,236	3,394	85,842	435.50
803	Wheaton Area Public	362.32	940,531	782,705	157,827	21,747	136,079	375.58
811	Wabasha-Kellogg Public	859.36	2,186,494	1,605,772	580,722	60,340	520,383	605.55

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
813	Lake City Public	1,338.69	2,832,334	2,132,540	699,794	69,512	630,283	470.82
815	Prinsburg Public	0.30	449,448	412,575	36,873	37	36,836	122,786.77
818	Verndale Public	544.34	1,294,144	1,025,005	269,139	97,431	171,708	315.44
820	Sebekia Public	488.00	1,406,835	1,141,705	265,130	64,973	200,157	410.16
821	Menahga Public	1,049.86	2,355,180	1,966,319	388,860	75,524	313,336	298.46
829	Waseca Public	1,882.03	5,623,954	4,701,660	922,294	433,716	488,578	259.60
831	Forest Lake Public	6,233.77	21,122,838	16,642,218	4,480,620	943,532	3,537,088	567.41
832	Mahtomedi Public	3,473.63	8,763,048	6,804,373	1,958,675	272,103	1,686,572	485.54
833	South Washington County	21,015.71	81,311,529	63,582,025	17,729,505	4,118,899	13,610,606	647.64
834	Stillwater Area Public	9,018.30	32,910,337	22,831,774	10,078,563	1,178,573	8,899,991	986.88
836	Butterfield Public	226.00	539,711	476,420	63,290	10,216	53,074	234.84
837	Madelia Public	682.44	1,602,686	1,278,602	324,084	76,359	247,725	363.00
840	St. James Public	1,222.79	2,200,822	1,568,744	632,078	114,470	517,608	423.30
846	Breckenridge Public	600.65	1,676,169	1,145,956	530,212	49,484	480,729	800.35
850	Rothsay Public	331.67	361,528	294,971	66,557	13,465	53,091	160.07
852	Campbell-Tintah Public	112.50	276,318	204,127	72,190	9,355	62,835	558.53
857	Lewiston-Altura Public	611.73	1,551,338	1,221,891	329,447	32,305	297,142	485.74
858	St. Charles Public	1,043.34	1,758,744	1,184,316	574,428	32,788	541,640	519.14
861	Winona Area Public	2,596.96	10,568,774	9,408,823	1,159,951	509,030	650,921	250.65
876	Annandale Public	2,149.87	5,211,202	3,687,440	1,523,762	149,561	1,374,201	639.20
877	Buffalo-Hanover-Montrose Public	5,621.00	18,118,447	12,870,861	5,247,586	843,717	4,403,870	783.47

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	2,622.45	5,815,805	3,932,545	1,883,259	131,208	1,752,051	668.10
881	Maple Lake Public	796.16	2,477,820	1,690,646	787,174	114,373	672,801	845.06
882	Monticello Public	4,405.56	11,938,109	6,985,132	4,952,977	742,524	4,210,453	955.71
883	Rockford Public	1,709.71	3,718,202	2,355,105	1,363,097	164,722	1,198,374	700.92
885	St. Michael-Albertville	7,322.14	16,130,612	11,666,569	4,464,044	824,836	3,639,207	497.01
891	Canby Public	643.28	995,898	788,980	206,918	8,366	198,552	308.66
911	Cambridge-Isanti Public	5,395.63	17,139,724	12,985,239	4,154,485	765,321	3,389,165	628.13
912	Milaca Public	1,721.79	5,720,774	4,632,767	1,088,007	191,625	896,383	520.61
914	Ulen-Hitterdal Public	342.18	505,105	337,811	167,294	16,749	150,545	439.96
2071	Lake Crystal-Wellcome Memorial	1,020.29	2,650,812	1,943,164	707,648	84,272	623,376	610.98
2125	Triton	966.37	2,438,729	1,656,419	782,311	92,924	689,387	713.38
2134	United South Central	832.32	2,242,821	1,688,402	554,419	76,160	478,259	574.61
2135	Maple River	1,019.70	2,863,949	2,441,063	422,886	77,434	345,452	338.78
2137	Kingsland Public	593.85	1,220,595	604,243	616,352	94,185	522,166	879.29
2142	St. Louis County	1,974.87	7,343,016	5,804,472	1,538,544	331,524	1,207,020	611.19
2143	Waterville-Elysian-Morristown	770.84	1,501,019	1,126,423	374,596	36,744	337,852	438.29
2144	Chisago Lakes	3,538.05	9,118,059	7,769,512	1,348,548	262,204	1,086,344	307.05
2149	Minnewaska	1,391.23	6,497,070	6,265,371	231,698	126,979	104,719	75.27
2155	Wadena-Deer Creek	1,181.30	3,367,719	2,479,195	888,524	198,615	689,909	584.03
2159	Buffalo Lk-Hector-Stewart Public	481.23	1,162,930	1,111,255	51,674	34,372	17,302	35.95
2164	Dilworth-Glyndon-Felton	1,680.02	3,228,714	2,727,670	501,045	24,503	476,541	283.65

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	925.88	2,698,340	1,936,124	762,216	204,579	557,637	602.28
2167	Lakeview	785.37	1,640,023	1,389,799	250,224	41,656	208,568	265.57
2168	NRHEG	788.24	1,481,201	1,228,772	252,429	67,283	185,146	234.89
2169	Murray County Central	793.09	1,630,992	1,318,442	312,550	47,523	265,028	334.17
2170	Staples-Motley	1,030.64	2,702,310	2,232,127	470,183	188,567	281,615	273.24
2171	Kittson Central	271.04	568,348	393,078	175,269	262	175,007	645.69
2172	Kenyon-Wanamingo	720.28	1,883,200	1,413,029	470,171	75,556	394,615	547.86
2174	Pine River-Backus	952.24	2,472,497	1,975,859	496,638	141,532	355,106	372.92
2176	Warren-Alvarado-Oslo	603.22	1,261,409	847,137	414,272	31,815	382,457	634.03
2180	Maccray	810.19	2,254,612	1,837,284	417,328	40,810	376,518	464.73
2184	Luverne Public	1,236.02	3,344,666	2,512,914	831,752	79,450	752,303	608.65
2190	Yellow Medicine East	660.83	2,221,406	1,679,766	541,640	80,204	461,436	698.27
2198	Fillmore Central	617.91	1,298,689	960,819	337,870	35,139	302,731	489.93
2215	Norman County East	185.48	386,040	209,091	176,950	18,944	158,005	851.87
2310	Sibley East	1,199.74	2,467,843	1,628,757	839,086	134,653	704,433	587.15
2311	Clearbrook-Gonvick	499.51	1,283,371	1,118,428	164,943	22,773	142,170	284.62
2342	West Central Area	784.63	2,002,546	1,691,332	311,214	115,300	195,914	249.69
2358	Tri-County	193.18	506,376	366,381	139,995	8,773	131,222	679.27
2364	Belgrade-Brooten-Elrosa	663.49	1,078,424	909,372	169,052	44,826	124,226	187.23
2365	G.F.W.	622.37	2,095,985	1,242,826	853,160	96,727	756,433	1,215.41
2396	A.C.G.C. Public	971.47	3,494,844	2,525,821	969,023	115,694	853,328	878.39

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2397	Le Sueur-Henderson	983.09	1,679,650	1,150,437	529,213	123,882	405,331	412.30
2448	Martin County West	690.09	1,647,815	1,291,679	356,136	39,308	316,828	459.11
2534	Bird Island-Olivia-Lake Lillian	659.71	1,447,840	1,084,032	363,808	65,846	297,962	451.66
2536	Granada Huntley East Chain	334.16	670,824	521,281	149,543	8,092	141,451	423.30
2580	East Central	768.61	2,399,637	1,667,615	732,021	158,355	573,667	746.37
2609	Win-E-Mac	499.86	1,388,565	985,683	402,882	38,628	364,255	728.71
2683	Greenbush-Middle River	243.18	570,034	366,931	203,104	12,639	190,464	783.22
2687	Howard Lake-Waverly-Winsted	1,425.31	3,592,957	2,644,572	948,385	110,032	838,354	588.19
2689	Pipestone Area	1,236.47	2,585,113	2,162,166	422,947	86,054	336,893	272.46
2711	Mesabi East	904.11	2,020,222	1,951,574	68,648	47,313	21,335	23.60
2752	Fairmont Area	1,995.11	3,960,648	2,763,449	1,197,199	96,467	1,100,733	551.72
2753	Long Prairie-Grey Eagle	1,094.02	3,236,543	2,367,590	868,953	90,640	778,313	711.43
2754	Cedar Mountain	434.56	1,655,695	1,388,977	266,718	46,071	220,647	507.75
2769	Morris Area Public	1,163.94	2,428,911	2,120,102	308,809	174,489	134,320	115.40
2805	Zumbrota-Mazeppa	1,374.05	3,380,194	2,798,657	581,537	103,844	477,693	347.65
2835	Janesville-Waldorf-Pemberton	666.78	1,543,544	1,315,433	228,111	47,293	180,818	271.18
2853	Lac Qui Parle Valley	925.11	2,155,157	1,750,124	405,033	51,865	353,169	381.76
2856	Stephen-Argyle Central	311.81	783,839	568,147	215,692	19,063	196,629	630.60
2859	Glencoe-Silver Lake	1,517.80	4,495,272	3,382,368	1,112,905	144,229	968,676	638.21
2860	Blue Earth Area Public	1,106.90	2,327,032	1,687,896	639,136	77,177	561,959	507.69
2884	Red Rock Central	401.60	494,208	315,926	178,282	14,360	163,922	408.17

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	299.38	1,197,505	709,078	488,427	32,037	456,390	1,524.45
2888	Clinton-Graceville-Beardsley	352.16	766,256	694,472	71,784	15,982	55,802	158.46
2889	Lake Park Audubon	724.09	1,342,216	1,280,733	61,482	61,482	(0)	-
2890	Renville County West	544.29	1,258,477	880,794	377,682	31,949	345,733	635.20
2895	Jackson County Central	1,219.03	2,895,143	2,147,444	747,699	102,430	645,269	529.33
2897	Redwood Area	1,212.70	3,357,899	2,413,467	944,431	93,196	851,236	701.93
2898	Westbrook-Walnut Grove	521.66	1,040,298	813,388	226,910	45,988	180,923	346.82
2899	Plainview-Elgin-Millville	1,506.81	2,985,943	2,198,315	787,628	34,838	752,790	499.59
2902	RTR Public	709.83	1,276,363	1,105,571	170,792	20,120	150,671	212.26
2903	Ortonville Public	558.77	1,379,060	1,082,134	296,925	68,169	228,757	409.39
2904	Tracy Area Public	702.63	1,462,077	1,269,417	192,660	36,562	156,098	222.16
2905	Tri-City United	2,088.29	5,004,088	3,907,776	1,096,312	268,640	827,671	396.34
2906	Red Lake County Central	357.07	752,518	654,616	97,901	17,223	80,678	225.94
2907	Round Lake-Brewster Public	553.28	620,303	394,491	225,812	10,350	215,461	389.43
2908	Brandon-Evansville Public	596.03	1,039,386	836,279	203,107	22,971	180,136	302.23
2909	Rock Ridge Public	2,523.29	6,896,930	5,366,049	1,530,882	379,325	1,151,556	456.37
2910	Ada-Borup West	732.48	2,254,938	1,537,654	717,284	83,140	634,144	865.75

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	0.30	449,448	412,575	36,873	37	36,836	122,786.77
707	Nett Lake Public School District	76.52	461,900	243,644	218,256	4,092	214,164	2,798.80
14	Fridley Public School District	2,890.59	13,546,494	7,507,526	6,038,969	673,565	5,365,404	1,856.16
166	Cook County Public Schools	486.17	1,682,511	776,054	906,457	49,557	856,900	1,762.55
2886	Glenville-Emmons School District	299.38	1,197,505	709,078	488,427	32,037	456,390	1,524.45
635	Milroy Public School District	71.66	118,187	13,057	105,130	4,050	101,080	1,410.55
1.2	Minneapolis Public School District	31,552.55	143,317,488	93,276,179	50,041,309	8,953,512	41,087,797	1,302.20
2365	GFW Public Schools	622.37	2,095,985	1,242,826	853,160	96,727	756,433	1,215.41
113	Walker-Hackensack-Akeley Schl.	740.76	2,734,759	1,705,198	1,029,561	138,643	890,918	1,202.71
281	Robbinsdale Public School District	11,543.07	46,033,280	28,938,076	17,095,204	3,373,695	13,721,509	1,188.72
625	St. Paul Public School District	35,023.04	165,896,727	114,170,970	51,725,758	10,144,063	41,581,695	1,187.27
271	Bloomington Public School District	11,121.32	51,638,747	36,454,838	15,183,909	2,262,220	12,921,689	1,161.88
197	West St. Paul-Mendota Heights	5,848.14	25,645,662	17,983,569	7,662,092	1,595,906	6,066,186	1,037.28
286	Brooklyn Center School District	2,508.79	7,240,766	4,153,346	3,087,420	540,500	2,546,920	1,015.20
432	Mahnomen Public School District	694.12	1,824,470	1,096,096	728,374	28,051	700,323	1,008.94
323	Franconia Public School District	27.57	11,499	(15,808)	27,307	-	27,307	990.47
834	Stillwater Area Public Schools	9,018.30	32,910,337	22,831,774	10,078,563	1,178,573	8,899,991	986.88
882	Monticello Public School District	4,405.56	11,938,109	6,985,132	4,952,977	742,524	4,210,453	955.71
299	Caledonia Public School District	765.15	2,059,477	1,295,058	764,419	38,511	725,908	948.71
623	Roseville Public School District	7,820.49	31,817,900	22,933,313	8,884,587	1,469,481	7,415,106	948.16

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
192	Farmington Public School District	6,989.71	22,194,748	14,555,388	7,639,360	1,073,708	6,565,652	939.33
118	Northland Community Schools	333.05	1,552,208	1,095,641	456,567	153,476	303,091	910.05
403	Ivanhoe Public School District	127.13	131,525	13,936	117,589	2,925	114,664	901.94
465	Litchfield Public School District	1,698.52	5,321,782	3,628,046	1,693,735	183,877	1,509,858	888.93
2137	Kingsland Public School District	593.85	1,220,595	604,243	616,352	94,185	522,166	879.29
2396	A.C.G.C. Public School District	971.47	3,494,844	2,525,821	969,023	115,694	853,328	878.39
742	St. Cloud Public School District	10,204.84	44,478,088	32,605,553	11,872,535	2,943,823	8,928,712	874.95
2910	Ada-Borup-West Public Schools	732.48	2,254,938	1,537,654	717,284	83,140	634,144	865.75
656	Faribault Public School District	3,355.97	15,968,158	12,181,964	3,786,194	895,357	2,890,837	861.40
199	Inver Grove Heights Schools	3,619.26	11,893,930	7,838,455	4,055,475	941,414	3,114,061	860.41
2215	Norman County East School District	185.48	386,040	209,091	176,950	18,944	158,005	851.87
881	Maple Lake Public School District	796.16	2,477,820	1,690,646	787,174	114,373	672,801	845.06
507	Nicollet Public School District	329.20	615,581	324,686	290,895	12,995	277,900	844.17
182	Crosby-Ironton Public School Dist.	1,057.89	3,404,362	2,266,070	1,138,292	250,098	888,195	839.59
777	Benson Public School District	777.69	2,482,277	1,777,743	704,534	60,387	644,147	828.28
279	Osseo Public School District	22,823.09	70,099,652	47,024,396	23,075,256	4,199,905	18,875,351	827.03
480	Onamia Public School District	555.27	2,744,429	2,080,332	664,097	211,602	452,495	814.91
93	Carlton Public School District	327.92	867,790	569,515	298,275	32,767	265,508	809.67
6	South St. Paul Public School Dist	3,068.92	9,764,677	6,664,288	3,100,388	625,332	2,475,057	806.49
846	Breckenridge Public School District	600.65	1,676,169	1,145,956	530,212	49,484	480,729	800.35
191	Burnsville Public School District	8,148.21	33,611,975	25,146,777	8,465,197	1,994,840	6,470,358	794.08
622	North St. Paul-Maplewood Oakdale	11,389.37	44,445,591	31,642,486	12,803,105	3,760,787	9,042,318	793.93

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
719	Prior Lake-Savage Area Schools	9,510.78	25,863,461	17,314,724	8,548,736	1,035,205	7,513,532	790.00
720	Shakopee Public School District	8,479.87	26,825,409	18,730,531	8,094,878	1,405,902	6,688,976	788.81
877	Buffalo-Hanover-Montrose Public	5,621.00	18,118,447	12,870,861	5,247,586	843,717	4,403,870	783.47
2683	Greenbush-Middle River School	243.18	570,034	366,931	203,104	12,639	190,464	783.22
347	Willmar Public School District	4,374.79	16,791,420	12,876,489	3,914,930	549,273	3,365,657	769.33
712	Mountain Iron-Buhl School District	677.13	1,907,360	1,334,585	572,775	53,739	519,036	766.52
272	Eden Prairie Public School District	10,223.40	30,517,186	21,244,535	9,272,651	1,546,865	7,725,787	755.70
177	Windom Public School District	1,306.08	3,725,869	2,543,844	1,182,025	200,950	981,075	751.16
88	New Ulm Public School District	2,392.03	6,984,752	4,921,365	2,063,387	267,057	1,796,330	750.96
2580	East Central School District	768.61	2,399,637	1,667,615	732,021	158,355	573,667	746.37
361	International Falls School District	996.41	2,038,601	1,240,000	798,600	58,724	739,877	742.54
300	La Crescent-Hokah School District	1,076.19	3,064,396	2,184,285	880,111	84,802	795,309	739.00
497	Lyle Public School District	349.25	733,375	389,137	344,238	87,392	256,846	735.42
280	Richfield Public School District	4,404.98	18,218,028	13,966,740	4,251,288	1,021,768	3,229,520	733.15
270	Hopkins Public School District	7,701.86	22,304,432	15,259,317	7,045,115	1,411,699	5,633,416	731.44
1	Aitkin Public School District	1,071.88	2,943,853	1,969,972	973,882	190,438	783,444	730.91
256	Red Wing Public School District	2,555.24	9,033,971	6,738,224	2,295,747	429,346	1,866,401	730.42
2609	Win-E-Mac School District	499.86	1,388,565	985,683	402,882	38,628	364,255	728.71
500	Southland Public School District	564.17	1,194,059	721,831	472,227	63,516	408,711	724.45
743	Sauk Centre Public School District	1,220.09	3,231,566	2,199,063	1,032,502	159,683	872,819	715.37
2125	Triton School District	966.37	2,438,729	1,656,419	782,311	92,924	689,387	713.38
2753	Long Prairie-Grey Eagle School Dist	1,094.02	3,236,543	2,367,590	868,953	90,640	778,313	711.43

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
16	Spring Lake Park Public Schools	6,487.70	16,309,973	10,693,998	5,615,975	1,043,908	4,572,066	704.73
2897	Redwood Area School District	1,212.70	3,357,899	2,413,467	944,431	93,196	851,236	701.93
709	Duluth Public School District	9,037.95	35,359,405	27,115,980	8,243,425	1,899,733	6,343,693	701.90
883	Rockford Public School District	1,709.71	3,718,202	2,355,105	1,363,097	164,722	1,198,374	700.92
238	Mabel-Canton Public School District	294.08	615,333	403,392	211,941	6,525	205,416	698.50
2190	Yellow Medicine East	660.83	2,221,406	1,679,766	541,640	80,204	461,436	698.27
203	Hayfield Public School District	710.48	1,709,340	1,177,211	532,130	45,362	486,767	685.12
2358	Tri-County School District	193.18	506,376	366,381	139,995	8,773	131,222	679.27
115	Cass Lake-Bena Public Schools	1,164.23	4,686,217	3,514,305	1,171,912	385,128	786,784	675.80
356	Lancaster Public School District	222.79	584,886	425,424	159,462	9,243	150,218	674.26
505	Fulda Public School District	353.90	1,021,623	757,661	263,963	26,368	237,595	671.36
879	Delano Public School District	2,622.45	5,815,805	3,932,545	1,883,259	131,208	1,752,051	668.10
38	Red Lake Public School District	1,568.87	7,691,721	6,206,606	1,485,115	450,008	1,035,108	659.78
499	Leroy-Ostrander Public Schools	279.70	435,286	222,851	212,435	28,027	184,408	659.30
282	St. Anthony-New Brighton Schools	2,037.16	4,660,921	3,180,506	1,480,415	147,671	1,332,744	654.22
761	Owatonna Public School District	5,330.16	17,144,795	12,557,673	4,587,121	1,100,895	3,486,226	654.06
181	Brainerd Public School District	6,251.41	27,131,471	21,906,154	5,225,317	1,141,501	4,083,817	653.26
833	South Washington County Schools	21,015.71	81,311,529	63,582,025	17,729,505	4,118,899	13,610,606	647.64
2171	Kittson Central School District	271.04	568,348	393,078	175,269	262	175,007	645.69
381	Lake Superior Public School Dist.	1,384.31	3,442,112	2,393,104	1,049,008	160,441	888,567	641.88
728	Elk River School District	15,503.60	45,917,856	34,583,528	11,334,328	1,384,957	9,949,371	641.75
601	Fosston Public School District	614.15	1,855,423	1,449,466	405,956	12,255	393,701	641.05

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
876	Annandale Public School District	2,149.87	5,211,202	3,687,440	1,523,762	149,561	1,374,201	639.20
2859	Glencoe-Silver Lake School District	1,517.80	4,495,272	3,382,368	1,112,905	144,229	968,676	638.21
2890	Renville County West Schools	544.29	1,258,477	880,794	377,682	31,949	345,733	635.20
2176	Warren-Alvarado-Oslo School Dist.	603.22	1,261,409	847,137	414,272	31,815	382,457	634.03
2856	Stephen-Argyle Central Schools	311.81	783,839	568,147	215,692	19,063	196,629	630.60
283	St. Louis Park Public School Dist.	4,843.33	16,352,864	12,615,778	3,737,086	686,564	3,050,522	629.84
241	Albert Lea Public School District	3,612.50	14,431,183	11,164,882	3,266,302	991,634	2,274,668	629.67
284	Wayzata Public School District	14,091.93	33,935,502	23,814,412	10,121,091	1,258,613	8,862,478	628.90
911	Cambridge-Isanti Public School Dist	5,395.63	17,139,724	12,985,239	4,154,485	765,321	3,389,165	628.13
11	Anoka-Hennepin School District	41,020.51	153,629,145	119,622,517	34,006,628	8,320,931	25,685,697	626.17
727	Big Lake Public School District	3,502.87	9,524,404	6,918,211	2,606,193	434,089	2,172,104	620.09
31	Bemidji Public School District	5,026.44	18,282,093	14,191,021	4,091,072	991,726	3,099,346	616.61
332	Mora Public School District	1,808.68	4,853,181	3,517,580	1,335,601	225,912	1,109,688	613.53
2142	St. Louis County School District	1,974.87	7,343,016	5,804,472	1,538,544	331,524	1,207,020	611.19
2071	Lake Crystal-Wellcome Memorial	1,020.29	2,650,812	1,943,164	707,648	84,272	623,376	610.98
363	South Koochiching School District	221.73	596,441	425,571	170,870	35,848	135,023	608.95
2184	Luverne Public School District	1,236.02	3,344,666	2,512,914	831,752	79,450	752,303	608.65
277	Westonka Public School District	2,637.51	7,964,747	6,032,411	1,932,336	331,247	1,601,090	607.05
811	Wabasha-Kellogg School District	859.36	2,186,494	1,605,772	580,722	60,340	520,383	605.55
2165	Hinckley-Finlayson School District	925.88	2,698,340	1,936,124	762,216	204,579	557,637	602.28
112	Eastern Carver County Public	9,987.94	27,930,797	20,749,798	7,180,999	1,182,387	5,998,612	600.59
621	Mounds View Public School District	12,447.14	41,276,760	32,062,193	9,214,567	1,752,154	7,462,413	599.53

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
196	Rosemount-Apple Valley-Eagan	31,375.40	109,676,535	84,505,669	25,170,866	6,391,859	18,779,007	598.53
13	Columbia Heights Public School Dist	3,980.49	11,219,383	7,671,358	3,548,024	1,190,890	2,357,134	592.17
139	Rush City Public School District	872.65	2,700,438	2,108,664	591,774	75,889	515,885	591.17
110	Waconia Public School District	4,266.40	12,051,285	9,170,564	2,880,721	362,522	2,518,199	590.24
2687	Howard Lake-Waverly-Winsted	1,425.31	3,592,957	2,644,572	948,385	110,032	838,354	588.19
2310	Sibley East School District	1,199.74	2,467,843	1,628,757	839,086	134,653	704,433	587.15
2155	Wadena-Deer Creek School District	1,181.30	3,367,719	2,479,195	888,524	198,615	689,909	584.03
138	North Branch Area Public Schools	2,946.05	6,887,083	4,895,704	1,991,379	296,499	1,694,880	575.31
2134	United South Central Schools	832.32	2,242,821	1,688,402	554,419	76,160	478,259	574.61
600	Fisher Public School District	228.21	674,894	535,166	139,728	9,426	130,302	570.97
831	Forest Lake Public School District	6,233.77	21,122,838	16,642,218	4,480,620	943,532	3,537,088	567.41
701	Hibbing Public School District	2,267.67	8,868,082	7,412,623	1,455,459	183,816	1,271,643	560.77
273	Edina Public School District	9,542.22	28,204,775	21,895,677	6,309,098	964,495	5,344,603	560.10
94	Cloquet Public School District	2,749.59	7,090,956	5,050,803	2,040,153	502,425	1,537,728	559.26
852	Campbell-Tintah Public Schools	112.50	276,318	204,127	72,190	9,355	62,835	558.53
345	New London-Spicer School District	1,671.21	5,943,722	4,902,558	1,041,165	113,833	927,331	554.89
2752	Fairmont Area School District	1,995.11	3,960,648	2,763,449	1,197,199	96,467	1,100,733	551.72
2172	Kenyon-Wanamingo School District	720.28	1,883,200	1,413,029	470,171	75,556	394,615	547.86
255	Pine Island Public School District	1,698.82	3,287,028	2,267,469	1,019,559	89,027	930,532	547.75
84	Sleepy Eye Public School District	597.44	1,283,335	871,976	411,359	86,634	324,725	543.53
152	Moorhead Area Public Schools	8,028.83	25,880,005	20,171,454	5,708,550	1,395,862	4,312,688	537.15
624	White Bear Lake School District	9,108.94	32,336,750	25,893,022	6,443,728	1,565,367	4,878,361	535.56

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
477	Princeton Public School District	3,551.28	9,657,822	7,354,718	2,303,104	415,173	1,887,931	531.62
2895	Jackson County Central School Dist.	1,219.03	2,895,143	2,147,444	747,699	102,430	645,269	529.33
316	Greenway Public School District	1,026.83	4,476,243	3,795,748	680,496	142,851	537,644	523.60
424	Lester Prairie Public School Dist.	474.17	710,348	435,963	274,385	27,485	246,899	520.70
912	Milaca Public School District	1,721.79	5,720,774	4,632,767	1,088,007	191,625	896,383	520.61
508	St. Peter Public School District	2,290.09	6,994,064	5,520,395	1,473,669	282,107	1,191,562	520.31
514	Ellsworth Public School District	148.72	330,356	247,949	82,407	5,201	77,206	519.14
858	St. Charles Public School District	1,043.34	1,758,744	1,184,316	574,428	32,788	541,640	519.14
194	Lakeville Public School District	13,068.97	37,982,761	29,054,030	8,928,731	2,185,799	6,742,932	515.95
717	Jordan Public School District	2,037.99	4,746,357	3,582,372	1,163,985	118,195	1,045,790	513.15
2754	Cedar Mountain School District	434.56	1,655,695	1,388,977	266,718	46,071	220,647	507.75
2860	Blue Earth Area Public School	1,106.90	2,327,032	1,687,896	639,136	77,177	561,959	507.69
700	Hermantown Public School District	2,281.36	6,083,979	4,695,044	1,388,935	231,098	1,157,837	507.52
276	Minnetonka Public School District	12,343.98	30,117,413	22,956,573	7,160,840	942,179	6,218,661	503.78
206	Alexandria Public School District	4,388.83	12,549,761	9,601,398	2,948,362	738,677	2,209,686	503.48
741	Paynesville Public School District	966.96	2,268,996	1,721,823	547,173	60,328	486,845	503.48
22	Detroit Lakes Public School Dist.	2,929.43	8,640,846	6,791,811	1,849,035	378,226	1,470,809	502.08
695	Chisholm Public School District	687.48	2,046,327	1,604,147	442,180	97,493	344,687	501.38
2899	Plainview-Elgin-Millville	1,506.81	2,985,943	2,198,315	787,628	34,838	752,790	499.59
885	St. Michael-Albertville Schools	7,322.14	16,130,612	11,666,569	4,464,044	824,836	3,639,207	497.01
23	Frazee-Vergas Public School Dist.	907.45	2,649,673	2,147,898	501,775	51,442	450,333	496.26
659	Northfield Public School District	4,172.85	14,478,596	11,737,739	2,740,857	671,413	2,069,444	495.93

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
2198	Fillmore Central	617.91	1,298,689	960,819	337,870	35,139	302,731	489.93
108	Central Public School District	1,061.57	2,724,656	2,130,542	594,114	78,309	515,805	485.89
857	Lewiston-Altura Public School Dist	611.73	1,551,338	1,221,891	329,447	32,305	297,142	485.74
832	Mahtomedi Public School District	3,473.63	8,763,048	6,804,373	1,958,675	272,103	1,686,572	485.54
36	Kelliher Public School District	326.41	948,258	787,187	161,072	2,633	158,438	485.40
564	Thief River Falls School District	1,859.17	3,660,902	2,656,452	1,004,450	102,954	901,495	484.89
81	Comfrey Public School District	101.62	327,970	277,828	50,141	943	49,199	484.14
671	Hills-Beaver Creek School District	381.51	828,332	629,849	198,483	15,913	182,570	478.55
756	Blooming Prairie Public School Dist	948.66	2,244,028	1,706,862	537,166	84,673	452,493	476.98
696	Ely Public School District	554.65	1,264,306	942,135	322,171	58,155	264,015	476.00
813	Lake City Public School District	1,338.69	2,832,334	2,132,540	699,794	69,512	630,283	470.82
252	Cannon Falls Public School District	1,173.42	2,938,469	2,318,027	620,442	68,506	551,936	470.37
200	Hastings Public School District	4,379.50	14,286,628	11,546,219	2,740,409	692,404	2,048,005	467.63
2180	MACCARY School District	810.19	2,254,612	1,837,284	417,328	40,810	376,518	464.73
745	Albany Public School District	1,911.31	4,011,084	3,067,137	943,947	65,497	878,451	459.61
2448	Martin County West School District	690.09	1,647,815	1,291,679	356,136	39,308	316,828	459.11
533	Dover-Eyota Public School District	1,185.92	2,090,893	1,535,372	555,521	13,626	541,896	456.94
2909	Rock Ridge Public Schools	2,523.29	6,896,930	5,366,049	1,530,882	379,325	1,151,556	456.37
482	Little Falls Public School District	2,554.66	7,194,451	5,560,365	1,634,085	469,191	1,164,894	455.99
15	St. Francis Area Schools	4,492.19	14,174,129	11,494,224	2,679,905	650,798	2,029,108	451.70
2534	Bird Island-Olivia-Lake Lillian	659.71	1,447,840	1,084,032	363,808	65,846	297,962	451.66
716	Belle Plaine Public School District	1,640.66	3,754,645	2,841,885	912,760	173,426	739,334	450.63

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
97	Moose Lake Public School District	639.59	1,352,857	1,020,550	332,307	44,134	288,172	450.56
391	Cleveland Public School District	689.39	1,010,422	677,553	332,869	26,277	306,592	444.73
308	Nevis Public School District	650.83	1,218,992	890,371	328,621	40,337	288,284	442.95
229	Lanesboro Public School District	467.32	858,263	632,815	225,447	19,755	205,693	440.15
914	Ulen-Hitterdal Public School Dist	342.18	505,105	337,811	167,294	16,749	150,545	439.96
2143	Waterville-Elysian-Morristown	770.84	1,501,019	1,126,423	374,596	36,744	337,852	438.29
801	Browns Valley Public School Dist	197.11	607,550	518,314	89,236	3,394	85,842	435.50
544	Fergus Falls Public School District	3,572.82	6,871,294	5,114,693	1,756,601	208,547	1,548,054	433.29
748	Sartell-St. Stephen School District	4,278.26	11,225,170	9,032,577	2,192,593	362,797	1,829,796	427.70
535	Rochester Public School District	18,522.13	64,848,255	53,706,653	11,141,602	3,250,275	7,891,327	426.05
518	Worthington Public School District	4,299.01	9,749,913	7,711,106	2,038,807	211,554	1,827,253	425.04
840	St. James Public School District	1,222.79	2,200,822	1,568,744	632,078	114,470	517,608	423.30
2536	Granada Huntley East Chain	334.16	670,824	521,281	149,543	8,092	141,451	423.30
548	Pelican Rapids Public Schools	896.21	1,625,446	1,187,737	437,709	60,301	377,408	421.12
47	Sauk Rapids-Rice Public Schools	4,682.33	14,533,885	12,058,861	2,475,023	505,156	1,969,867	420.70
25	Pine Point Public School District	50.04	319,229	295,034	24,196	3,163	21,033	420.32
441	Marshall County Central Schools	519.31	1,078,476	857,863	220,613	2,382	218,231	420.23
253	Goodhue Public School District	867.36	1,434,861	1,040,531	394,331	33,452	360,879	416.07
2397	Le Sueur-Henderson School District	983.09	1,679,650	1,150,437	529,213	123,882	405,331	412.30
740	Melrose Public School District	1,464.85	3,331,693	2,609,314	722,379	119,745	602,634	411.40
593	Crookston Public School District	1,199.59	3,365,607	2,814,767	550,840	57,993	492,847	410.85
820	Sebeka Public School District	488.00	1,406,835	1,141,705	265,130	64,973	200,157	410.16

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2903	Ortonville Public Schools	558.77	1,379,060	1,082,134	296,925	68,169	228,757	409.39
2884	Red Rock Central School District	401.60	494,208	315,926	178,282	14,360	163,922	408.17
726	Becker Public School District	3,061.78	7,410,484	5,975,270	1,435,214	187,999	1,247,215	407.35
630	Red Lake Falls Public School Dist.	441.09	995,517	786,353	209,164	29,529	179,636	407.25
129	Montevideo Public School District	1,543.76	4,002,967	3,288,347	714,620	88,974	625,645	405.27
4	Mcgregor Public School District	440.90	1,518,839	1,273,127	245,712	68,089	177,623	402.86
775	Kerkhoven-Murdock-Sunburg	848.26	2,324,921	1,944,156	380,764	39,637	341,128	402.15
423	Hutchinson Public School District	2,854.43	8,825,257	7,324,685	1,500,572	352,878	1,147,694	402.07
466	Dassel-Cokato Public Schools	2,089.38	3,919,476	2,985,892	933,584	97,481	836,103	400.17
553	New York Mills Public School Dist.	873.36	1,791,577	1,372,398	419,179	72,265	346,914	397.22
173	Mountain Lake Public Schools	533.60	1,367,440	1,124,089	243,351	31,747	211,604	396.56
2905	Tri-City United School District	2,088.29	5,004,088	3,907,776	1,096,312	268,640	827,671	396.34
413	Marshall Public School District	2,786.00	7,174,850	5,832,805	1,342,044	253,288	1,088,756	390.80
2907	Round Lake-Brewster Public	553.28	620,303	394,491	225,812	10,350	215,461	389.43
319	Nashwauk-Keewatin School District	555.96	1,656,558	1,383,952	272,606	57,626	214,980	386.68
51	Foley Public School District	2,007.54	5,185,122	4,324,391	860,730	85,926	774,804	385.95
227	Chatfield Public Schools	963.97	1,601,717	1,197,708	404,010	33,015	370,995	384.86
2853	Lac Qui Parle Valley Schools	925.11	2,155,157	1,750,124	405,033	51,865	353,169	381.76
458	Truman Public School District	241.08	652,289	551,603	100,687	9,158	91,529	379.66
77	Mankato Public School District	8,659.33	27,620,996	22,578,384	5,042,612	1,786,842	3,255,770	375.98
803	Wheaton Area Public School	362.32	940,531	782,705	157,827	21,747	136,079	375.58
435	Waubun-Ogema-White Earth	766.56	1,586,612	1,226,427	360,186	72,291	287,895	375.57

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
2174	Pine River-Backus School District	952.24	2,472,497	1,975,859	496,638	141,532	355,106	372.92
309	Park Rapids Public School District	1,679.57	4,561,379	3,646,128	915,252	295,354	619,898	369.08
534	Stewartville Public School District	2,170.66	4,935,046	3,996,709	938,338	143,496	794,842	366.18
12	Centennial Public School District	7,255.26	24,140,066	20,564,651	3,575,415	940,141	2,635,274	363.22
837	Madelia Public School District	682.44	1,602,686	1,278,602	324,084	76,359	247,725	363.00
204	Kasson-Mantorville School District	2,361.74	3,667,161	2,618,373	1,048,789	198,134	850,655	360.18
492	Austin Public School District	5,713.46	17,270,016	13,777,143	3,492,873	1,472,024	2,020,849	353.70
99	Esko Public School District	1,375.55	2,420,745	1,883,018	537,727	52,987	484,741	352.40
116	Pillager Public School District	1,446.77	3,403,028	2,749,505	653,523	146,697	506,826	350.32
414	Minneota Public School District	554.06	1,169,173	949,769	219,404	25,571	193,833	349.84
721	New Prague Area Schools	4,299.02	8,892,672	7,052,419	1,840,253	343,451	1,496,801	348.17
2805	Zumbrota-Mazeppa School District	1,374.05	3,380,194	2,798,657	581,537	103,844	477,693	347.65
2898	Westbrook-Walnut Grove Schools	521.66	1,040,298	813,388	226,910	45,988	180,923	346.82
162	Bagley Public School District	924.63	2,096,852	1,682,661	414,191	98,549	315,642	341.37
547	Parkers Prairie Public School Dist.	583.07	1,202,038	983,916	218,121	19,359	198,762	340.89
2135	Maple River School District	1,019.70	2,863,949	2,441,063	422,886	77,434	345,452	338.78
2169	Murray County Central School Dist.	793.09	1,630,992	1,318,442	312,550	47,523	265,028	334.17
750	Rocori Public School District	2,646.41	6,124,371	5,093,390	1,030,981	147,965	883,015	333.67
495	Grand Meadow Public School	486.75	659,278	464,517	194,761	35,628	159,133	326.93
690	Warroad Public School District	1,082.88	2,492,076	2,084,928	407,149	55,824	351,325	324.44
484	Pierz Public School District	1,323.44	2,880,675	2,376,667	504,008	75,254	428,754	323.97
111	Watertown-Mayer Public School	1,588.29	3,515,177	2,811,357	703,820	194,459	509,361	320.70

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
818	Verndale Public School District	544.34	1,294,144	1,025,005	269,139	97,431	171,708	315.44
239	Rushford-Peterson Public Schools	720.74	1,129,308	866,514	262,794	37,356	225,438	312.79
891	Canby Public School District	643.28	995,898	788,980	206,918	8,366	198,552	308.66
2144	Chisago Lakes School District	3,538.05	9,118,059	7,769,512	1,348,548	262,204	1,086,344	307.05
2908	Brandon-Evansville Public Schools	596.03	1,039,386	836,279	203,107	22,971	180,136	302.23
261	Ashby Public School District	352.17	827,014	708,214	118,800	12,533	106,267	301.75
85	Springfield Public School District	692.16	1,136,989	901,723	235,266	28,016	207,250	299.42
821	Menahga Public School District	1,049.86	2,355,180	1,966,319	388,860	75,524	313,336	298.46
75	St. Clair Public School District	892.08	1,527,427	1,248,339	279,088	14,567	264,521	296.52
447	Grygla Public School District	144.99	359,215	313,909	45,306	2,402	42,904	295.91
278	Orono Public School District	3,205.19	5,880,764	4,781,819	1,098,945	151,964	946,981	295.45
195	Randolph Public School District	929.98	1,270,978	973,705	297,273	22,548	274,725	295.41
599	Fertile-Beltrami School District	521.36	1,116,451	951,959	164,492	15,424	149,068	285.92
545	Henning Public School District	404.36	879,274	738,800	140,474	25,273	115,201	284.90
2311	Clearbrook-Gonvick School District	499.51	1,283,371	1,118,428	164,943	22,773	142,170	284.62
2164	Dilworth-Glyndon-Felton	1,680.02	3,228,714	2,727,670	501,045	24,503	476,541	283.65
682	Roseau Public School District	1,182.75	2,660,260	2,237,391	422,869	88,176	334,693	282.98
32	Blackduck Public School District	732.98	1,950,551	1,697,859	252,691	47,543	205,148	279.88
2170	Staples-Motley School District	1,030.64	2,702,310	2,232,127	470,183	188,567	281,615	273.24
2689	Pipestone Area School District	1,236.47	2,585,113	2,162,166	422,947	86,054	336,893	272.46
704	Proctor Public School District	2,008.78	5,126,502	4,403,390	723,112	177,596	545,516	271.57
2835	Janesville-Waldorf-Pemberton	666.78	1,543,544	1,315,433	228,111	47,293	180,818	271.18

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
314	Braham Public School District	853.66	1,733,462	1,436,363	297,099	66,099	231,000	270.60
330	Heron Lake-Okabena School	264.26	552,573	469,369	83,204	11,822	71,381	270.12
297	Spring Grove School District	386.38	560,187	439,155	121,032	17,146	103,886	268.87
2167	Lakeview School District	785.37	1,640,023	1,389,799	250,224	41,656	208,568	265.57
549	Perham-Dent Public School District	1,846.40	3,909,472	3,244,305	665,167	184,806	480,361	260.16
829	Waseca Public School District	1,882.03	5,623,954	4,701,660	922,294	433,716	488,578	259.60
186	Pequot Lakes Public Schools	1,901.94	3,778,363	3,072,270	706,092	219,287	486,805	255.95
861	Winona Area Public School District	2,596.96	10,568,774	9,408,823	1,159,951	509,030	650,921	250.65
2342	West Central Area	784.63	2,002,546	1,691,332	311,214	115,300	195,914	249.69
378	Dawson-Boyd Public School District	616.33	1,385,041	1,178,294	206,746	53,918	152,828	247.97
415	Lynd Public School District	215.91	206,071	144,281	61,791	9,362	52,428	242.82
146	Barnesville Public School Dist.	960.39	1,417,730	1,128,088	289,642	57,532	232,110	241.68
213	Osakis Public School District	959.35	1,838,492	1,552,985	285,507	58,528	226,980	236.60
2168	NRHEG School District	788.24	1,481,201	1,228,772	252,429	67,283	185,146	234.89
836	Butterfield Public School District	226.00	539,711	476,420	63,290	10,216	53,074	234.84
542	Battle Lake Public School District	440.95	759,602	655,001	104,601	2,971	101,631	230.48
150	Hawley Public School District	1,157.69	1,208,624	872,757	335,867	73,406	262,461	226.71
2906	Red Lake County Central Public Sch	357.07	752,518	654,616	97,901	17,223	80,678	225.94
91	Barnum Public School District	688.40	1,274,475	1,096,121	178,354	22,874	155,481	225.86
578	Pine City Public School District	1,706.91	4,044,418	3,460,408	584,010	198,719	385,291	225.72
2904	Tracy Area Public School District	702.63	1,462,077	1,269,417	192,660	36,562	156,098	222.16
100	Wrenshall Public School District	369.32	954,137	857,484	96,654	16,245	80,408	217.72

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
242	Alden-Conger Public School District	468.89	845,247	694,620	150,627	49,809	100,818	215.01
2902	RTR Public Schools	709.83	1,276,363	1,105,571	170,792	20,120	150,671	212.26
676	Badger Public School District	243.87	611,673	558,928	52,745	2,310	50,434	206.81
738	Holdingford Public School District	1,170.52	2,286,550	2,011,555	274,995	35,875	239,120	204.29
786	Bertha-Hewitt Public School Dist.	545.14	1,279,087	1,117,143	161,944	52,010	109,934	201.66
581	Edgerton Public School District	441.85	958,823	809,729	149,093	60,224	88,869	201.13
318	Grand Rapids Public School District	4,162.57	12,524,846	11,059,077	1,465,769	667,540	798,229	191.76
2	Hill City Public School District	276.97	640,551	527,950	112,602	60,422	52,179	188.39
2364	Belgrade-Broten-Elrosa School	663.49	1,078,424	909,372	169,052	44,826	124,226	187.23
561	Goodridge Public School District	276.03	504,525	451,748	52,777	1,109	51,668	187.18
763	Medford Public School District	912.94	1,687,115	1,475,353	211,762	47,279	164,483	180.17
463	Eden Valley-Watkins School District	938.98	2,404,669	2,176,276	228,393	62,605	165,788	176.56
95	Cromwell-Wright Public Schools	322.42	524,923	451,168	73,755	18,492	55,263	171.40
739	Kimball Public School District	804.67	2,052,304	1,863,054	189,250	54,831	134,420	167.05
850	Rothsay Public School District	331.67	361,528	294,971	66,557	13,465	53,091	160.07
2888	Clinton-Graceville-Beardsley	352.16	766,256	694,472	71,784	15,982	55,802	158.46
333	Ogilvie Public School District	489.03	1,354,322	1,210,957	143,366	67,965	75,401	154.18
577	Willow River Public School District	484.64	1,216,941	1,073,771	143,170	70,022	73,148	150.93
486	Swanville Public School District	391.06	649,675	570,657	79,017	21,881	57,137	146.11
294	Houston Public School District	2,114.71	5,099,515	4,358,356	741,159	435,588	305,571	144.50
487	Upsala Public School District	371.77	692,400	620,069	72,331	23,100	49,231	132.42
640	Wabasso Public School District	439.06	373,720	313,293	60,427	3,282	57,145	130.15

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
531	Byron Public School District	2,537.07	3,707,802	3,265,513	442,289	115,538	326,752	128.79
768	Hancock Public School District	477.41	803,275	729,741	73,533	12,586	60,947	127.66
390	Lake Of The Woods School District	476.85	632,431	530,130	102,302	41,736	60,565	127.01
592	Climax-Shelly Public Schools	157.61	297,783	277,914	19,869	-	19,869	126.06
2769	Morris Area Public Schools	1,163.94	2,428,911	2,120,102	308,809	174,489	134,320	115.40
485	Royalton Public School District	1,010.54	1,794,360	1,662,871	131,490	23,247	108,243	107.11
698	Floodwood Public School District	178.84	297,080	270,163	26,917	8,664	18,253	102.07
787	Browerville Public School District	623.25	1,599,648	1,477,610	122,038	59,351	62,688	100.58
473	Isle Public School District	428.83	1,512,043	1,446,320	65,722	23,906	41,817	97.51
362	Littlefork-Big Falls School Dist.	422.97	669,881	621,810	48,071	9,207	38,863	91.88
402	Hendricks Public School District	293.34	303,911	270,911	33,000	7,564	25,436	86.71
2149	Minnewaska School District	1,391.23	6,497,070	6,265,371	231,698	126,979	104,719	75.27
317	Deer River Public School District	861.91	3,538,932	3,315,242	223,691	163,301	60,390	70.07
2159	Buffalo Lake-Hector-Stewart	481.23	1,162,930	1,111,255	51,674	34,372	17,302	35.95
595	East Grand Forks Public School Dist	2,180.56	5,521,271	5,329,046	192,225	122,865	69,360	31.81
404	Lake Benton Public School District	182.02	202,091	184,249	17,842	13,159	4,683	25.73
2711	Mesabi East School District	904.11	2,020,222	1,951,574	68,648	47,313	21,335	23.60
550	Underwood Public School District	597.89	1,002,969	982,209	20,760	12,190	8,570	14.33
264	Herman-Norcross School District	90.74	158,145	153,688	4,457	4,457	-	-
306	Laporte Public School District	369.43	1,111,434	1,036,641	74,793	74,793	-	-
511	Adrian Public School District	623.94	1,335,763	1,317,867	17,896	17,896	0	-
771	Chokio-Alberta Public Schools	150.80	475,194	451,805	23,388	23,388	-	-

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
2889	Lake Park Audubon School District	724.09	1,342,216	1,280,733	61,482	61,482	(0)	-

Table 5: Special Education Cross-Subsidies – Charter Schools

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
4000	City Academy	169.48	-	-	-	-	-	-
4001	Bluffview Montessori	215.62	398,908	340,503	58,405	-	58,405	270.87
4003	New Heights School, Inc.	116.47	355,791	339,434	16,356	(0)	16,356	140.43
4005	Metro Deaf School	55.56	9,418,767	9,315,926	102,840	102,840	-	-
4007	Minnesota New Country School	242.13	1,274,280	1,266,186	8,094	8,094	0	-
4008	Pact Charter School	1,486.78	2,807,270	2,108,218	699,053	20,228	678,824	456.57
4011	Athlos Leadership Academy	853.08	1,854,944	1,718,456	136,488	6,498	129,990	152.38
4015	Community Of Peace Academy	877.43	2,711,542	2,360,830	350,712	42,225	308,487	351.58
4016	World Learner Charter School	212.65	1,513,381	1,172,315	341,066	-	341,066	1,603.88
4017	Minnesota Transitions Charter Sch	6,982.87	9,676,287	7,955,954	1,720,332	67,364	1,652,969	236.72
4018	Achieve Language Academy	435.05	910,443	808,988	101,455	4,680	96,775	222.44
4020	Duluth Public Schools Academy	785.20	5,440,491	5,225,460	215,031	119,329	95,702	121.88
4025	Cyber Village Academy	227.73	1,215,639	953,847	261,792	23,318	238,474	1,047.18
4026	E.C.H.O. Charter School	71.77	236,303	230,952	5,351	0	5,351	74.56
4027	Higher Ground Academy	1,235.21	934,407	749,849	184,558	164	184,394	149.28
4029	St. Paul City School	640.38	3,864,051	3,456,566	407,485	57,936	349,548	545.85
4031	Jennings Community School	96.35	152,903	152,903	-	-	-	-
4035	Life Prep	127.77	687,346	593,501	93,845	7,522	86,323	675.61
4036	Face To Face Academy	111.95	548,950	465,729	83,220	6,053	77,167	689.30
4038	Sojourner Truth Academy	387.84	2,121,977	2,021,932	100,045	2,738	97,307	250.89
4039	High School for Recording Arts	219.38	1,216,594	1,097,038	119,556	4,149	115,407	526.06
4043	Math And Science Academy	800.08	803,016	566,143	236,873	5,040	231,833	289.76
4049	Northwest Passage High School	183.00	777,679	610,203	167,476	13,271	154,205	842.65
4053	North Lakes Academy	503.10	1,287,074	1,272,864	14,210	14,210	0	-
4054	La Crescent Montessori & STEM	96.54	318,742	294,133	24,609	-	24,609	254.91
4055	Nerstrand Charter School	103.66	404,391	353,352	51,039	2,829	48,211	465.08
4056	Rosa Parks Charter High School	3.73	-	-	-	-	-	-
4058	Schoolcraft Learning Community Chtr	203.52	854,531	845,407	9,124	9,124	(0)	-
4059	Crosslake Community Charter School	552.14	962,481	836,681	125,800	6,999	118,801	215.16

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
4064	Riverway Learning Community Charter	137.32	571,838	471,969	99,869	17,510	82,360	599.76
4066	Kato Public Charter School	82.79	168,006	154,489	13,516	0	13,516	163.26
4067	Aurora Charter School	423.97	990,655	894,501	96,154	200	95,954	226.32
4068	Excell Academy Charter	525.42	1,679,109	1,478,378	200,731	8,909	191,822	365.08
4070	Hope Community Academy	837.43	1,704,709	1,418,617	286,092	13,386	272,706	325.65
4073	Academia Cesar Chavez Charter Sch.	569.76	1,868,833	1,603,860	264,972	35,056	229,917	403.53
4074	AFSA High School	441.25	1,667,823	1,473,754	194,070	15,366	178,704	404.99
4075	Avalon School	320.63	2,114,074	1,943,166	170,908	13,830	157,078	489.90
4078	Twin Cities International Schools	963.88	1,599,309	1,465,107	134,203	21,021	113,182	117.42
4079	Friendship Academy of The Arts	209.83	768,429	621,605	146,824	32,951	113,872	542.69
4080	Pillager Area Charter School	32.01	-	-	-	-	-	-
4081	Discovery Public School - Faribault	55.66	219,757	203,858	15,899	-	15,899	285.65
4082	Bluesky Charter School	731.85	1,335,274	1,140,600	194,674	107,341	87,333	119.33
4083	Ridgeway Community School	98.93	96,702	76,259	20,444	-	20,444	206.65
4084	North Shore Community School	352.51	572,275	550,331	21,945	6,193	15,752	44.68
4085	Harbor City International Charter	210.37	538,470	506,444	32,026	3,502	28,525	135.59
4088	Urban Academy	412.58	690,849	612,933	77,916	1,231	76,685	185.87
4089	New City School	373.38	964,127	821,434	142,693	21,802	120,891	323.77
4090	Prairie Creek Community School	179.81	788,412	659,972	128,440	-	128,440	714.31
4091	Arcadia Charter School	132.81	760,050	626,904	133,146	-	133,146	1,002.53
4092	Watershed High School	59.63	189,688	172,188	17,500	1,095	16,404	275.10
4093	New Century Academy	120.22	770,989	735,881	35,109	4,569	30,540	254.03
4095	Trio Wolf Creek Distance Learning	240.78	237,555	202,346	35,209	-	35,209	146.23
4097	Partnership Academy, Inc.	531.23	2,707,977	2,557,145	150,833	8,602	142,231	267.74
4098	Nova Classical Academy	1,100.91	2,653,575	2,270,483	383,093	42,073	341,020	309.76
4100	Great Expectations	116.56	662,295	634,453	27,842	12,234	15,608	133.91
4102	Minnesota Internship Center	382.20	937,917	740,178	197,739	60,939	136,801	357.93
4103	Hmong College Prep Academy	2,715.97	3,982,319	3,471,536	510,783	117,858	392,925	144.67
4104	Paladin Career and Tech High School	305.71	1,736,225	1,313,202	423,023	5,166	417,856	1,366.84
4105	Great River School	853.18	2,654,727	2,402,456	252,271	8,308	243,963	285.95
4106	Treknorth High School	288.70	964,717	890,227	74,491	57,822	16,669	57.74
4107	Voyageurs Expeditionary	137.78	478,817	431,495	47,322	47,322	-	-
4110	PIM Arts High School	406.22	845,068	725,130	119,939	9,193	110,746	272.62

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
4111	Augsburg Fairview Academy	109.89	322,749	276,195	46,554	5,098	41,456	377.25
4112	St Paul Conservatory Performing Art	375.00	369,014	293,798	75,216	-	75,216	200.58
4113	Spero Academy	270.44	13,169,193	13,030,336	138,857	138,857	-	-
4116	Lakes International Language Acad	1,379.30	4,045,579	3,465,748	579,831	6,812	573,019	415.44
4118	Kaleidoscope Charter School	521.17	1,944,947	1,627,819	317,128	46,457	270,670	519.35
4119	Academic Arts High School	89.47	720,650	712,653	7,997	7,997	0	-
4120	St. Croix Preparatory Academy	1,302.22	2,689,734	2,478,712	211,022	684	210,338	161.52
4121	Ubah Medical Academy Charter School	351.57	437,820	412,102	25,718	19,628	6,090	17.32
4122	Eagle Ridge Academy Charter School	1,603.70	1,496,368	1,215,126	281,242	37,447	243,795	152.02
4124	Beacon Academy	544.14	1,918,908	1,810,742	108,166	24,019	84,148	154.64
4126	Prairie Seeds Academy	939.24	1,663,693	1,453,114	210,579	45,569	165,010	175.69
4127	Team Academy	90.82	361,860	355,646	6,214	6,214	(0)	-
4131	Metro Schools Charter	1,715.36	4,958,467	4,560,881	397,585	69,172	328,413	191.45
4132	Twin Cities Academy	614.41	2,837,568	2,342,316	495,251	72,837	422,415	687.51
4135	Rochester Math And Science Academy	601.27	2,362,191	1,793,970	568,221	12,360	555,862	924.48
4137	Swan River Montessori Charter Sch	165.98	885,657	805,345	80,311	3,301	77,011	463.98
4139	Loveworks Academy for Arts	0.20	-	-	-	-	-	-
4140	Yinghua Academy	881.40	992,931	892,207	100,724	-	100,724	114.28
4142	Stride Academy	612.46	1,072,607	1,004,062	68,544	5,559	62,985	102.84
4143	New Millennium Academy	886.33	1,842,280	1,600,127	242,152	48,590	193,562	218.39
4145	Birch Grove Community School	43.39	147,122	142,717	4,405	0	4,405	101.53
4146	Northern Lights Community School	97.39	669,311	579,915	89,396	13,201	76,195	782.37
4150	Minnesota Online High School	288.94	1,150,236	945,065	205,172	91,460	113,712	393.55
4151	Edvisions Off Campus School	113.45	337,303	326,997	10,306	-	10,306	90.84
4152	Twin Cities German Immersion Chtr	583.38	1,466,305	1,281,300	185,005	-	185,005	317.13
4153	Midway Star Academy	431.32	1,693,379	1,589,925	103,454	69,445	34,009	78.85
4155	Naytahwaush Community School	127.45	758,362	734,543	23,819	12,399	11,421	89.61
4159	Seven Hills Preparatory Academy	1,144.50	3,457,319	2,910,671	546,648	16,049	530,599	463.61
4160	Spectrum High School	1,037.81	921,712	656,175	265,537	2,676	262,861	253.28
4161	New Discoveries Montessori Academy	205.88	3,117,523	2,931,679	185,845	33,855	151,990	738.25
4162	Southside Family Charter School	113.92	702,102	685,737	16,365	4,463	11,903	104.48
4164	Laura Jeffrey Academy Charter	138.07	1,141,588	914,151	227,437	12,150	215,287	1,559.26
4166	East Range Academy of Tech-Science	153.68	480,175	460,688	19,487	3,178	16,308	106.12

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
4167	International Spanish Language Acad	427.86	1,114,912	1,010,005	104,908	482	104,425	244.06
4168	Glacial Hills Elementary	94.34	298,875	298,875	-	-	-	-
4169	Stonebridge World School	223.08	905,006	882,570	22,436	22,436	0	-
4170	Hiawatha Academies	1,745.04	5,179,654	4,322,093	857,561	51,567	805,994	461.88
4171	Noble Academy	561.28	365,722	321,054	44,669	-	44,669	79.58
4178	Lincoln International High School	197.91	207,358	195,959	11,398	(0)	11,398	57.59
4181	Community School of Excellence	1,543.79	1,405,536	1,219,642	185,893	7,536	178,357	115.53
4183	Lionsgate Academy	477.17	21,380,334	20,818,364	561,970	561,970	0	-
4184	Aspen Academy	658.59	2,158,742	1,632,865	525,876	16,412	509,464	773.57
4185	Davinci Academy	989.55	2,715,489	1,856,617	858,872	50,022	808,850	817.39
4186	Global Academy	478.89	1,648,935	1,533,165	115,769	3,201	112,569	235.06
4188	Cologne Academy	744.71	2,098,849	1,954,813	144,036	370	143,666	192.92
4191	Kipp Minnesota Charter School	238.68	1,897,309	1,854,460	42,849	42,849	-	-
4192	Best Academy	806.73	5,143,981	4,654,449	489,531	99,239	390,292	483.80
4194	Cannon River Stem School	222.81	885,971	730,974	154,998	14,799	140,199	629.23
4195	Oshki Ogimaag Charter School	19.53	116,133	110,447	5,685	-	5,685	291.12
4198	Discovery Woods	93.48	290,183	227,644	62,539	1,312	61,227	654.97
4199	Parnassus Preparatory Charter Sch	1,445.48	1,307,590	1,111,858	195,732	15,335	180,397	124.80
4200	Step Academy	827.45	1,316,465	1,181,129	135,336	3,393	131,943	159.46
4201	Cornerstone Montessori Elementary	133.39	1,142,792	976,170	166,622	21,352	145,270	1,089.06
4205	Hennepin Schools	470.29	1,545,601	1,419,728	125,873	38,313	87,560	186.18
4207	Vermilion Country School	66.92	542,885	517,202	25,683	(0)	25,683	383.79
4208	Nasha Shkola Charter School	134.02	107,053	101,059	5,995	3,568	2,427	18.11
4213	Prodeo Academy	1,093.44	8,304,887	7,369,038	935,850	124,078	811,771	742.40
4215	Sejong Academy of Minnesota	338.47	463,319	459,336	3,983	3,983	-	-
4217	Technical Academies of Minnesota	133.51	1,161,326	1,058,967	102,359	16,898	85,460	640.10
4218	Venture Academy	314.97	2,669,816	2,596,765	73,052	73,052	-	-
4219	Northeast College Prep	286.73	1,567,324	1,394,674	172,650	37,171	135,479	472.50
4220	Agamim Classical Academy	256.16	1,708,509	1,516,483	192,026	14,363	177,663	693.56
4221	Discovery Charter School	176.32	303,475	248,332	55,143	2,755	52,388	297.12
4223	Saint Cloud Math and Science	368.98	754,591	734,746	19,844	6,038	13,807	37.42
4224	Star Of The North Academy Charter	352.71	505,705	418,588	87,117	-	87,117	246.99
4225	Universal Academy Charter School	714.26	1,505,738	1,182,366	323,372	12,303	311,069	435.51

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
4226	Bdote Learning Center	66.23	754,717	754,717	-	-	-	-
4227	Art And Science Academy	313.14	755,297	605,430	149,867	3,871	145,996	466.23
4228	Woodbury Leadership Academy	901.83	1,559,482	1,226,883	332,600	23,749	308,850	342.47
4229	Jane Goodall Environmental Sciences	97.48	719,736	677,463	42,273	2,173	40,100	411.36
4230	Minnesota Excellence in Learning	210.54	738,426	713,224	25,201	273	24,929	118.40
4231	Minnesota Math And Science Academy	615.58	1,274,943	989,930	285,013	43,919	241,094	391.65
4232	Success Academy	392.55	314,432	305,192	9,240	-	9,240	23.54
4233	Level Up Academy	267.62	1,496,298	1,300,529	195,770	3,036	192,734	720.18
4237	Career Pathways	148.56	510,978	419,425	91,553	43,102	48,451	326.14
4238	Rochester Beacon Academy	133.67	1,405,877	1,058,555	347,321	63,354	283,968	2,124.39
4239	Twin Lakes Stem Academy	208.36	498,585	464,682	33,904	11,521	22,383	107.43
4240	New Century School	1,005.76	2,989,112	2,594,078	395,034	54,350	340,685	338.73
4243	North Metro Flex Academy	187.21	971,084	828,507	142,577	9,288	133,289	711.98
4244	FIT Academy	445.94	1,209,227	1,113,469	95,758	15,346	80,412	180.32
4250	Athlos Academy of Saint Cloud	247.64	1,248,655	1,157,456	91,198	16,519	74,679	301.56
4253	Phoenix Academy Charter School	157.12	292,623	271,412	21,211	-	21,211	135.00
4254	Marine Area Community School	117.31	734,957	702,048	32,909	3,029	29,880	254.71
4255	Skyline Math and Science Academy	228.69	-	-	-	-	-	-
4258	The Journey School	138.55	795,892	717,265	78,627	-	78,627	567.50
4261	Scitech Academy Charter School	343.89	672,687	637,359	35,328	19,203	16,125	46.89
4263	Progeny Academy Charter School	99.91	219,166	219,166	-	-	-	-
4264	Gateway Stem Academy	175.84	622,410	544,020	78,390	8,573	69,817	397.05
4265	Minnesota Wildflower Montessori Sch	28.51	88,531	67,996	20,535	-	20,535	720.28
4266	Three Rivers Montessori School	116.81	638,231	514,198	124,033	2,897	121,136	1,037.04
4267	Horizon Science Academy Twin Cities	181.71	397,165	348,437	48,728	9,664	39,064	214.98
4268	Great Oaks Academy Charter School	539.48	1,053,554	922,049	131,505	-	131,505	243.76
4269	Quantum Steam Academy Charter	211.76	1,079,542	964,428	115,114	9,344	105,770	499.48
4270	Steam Academy Charter School	81.85	266,919	232,261	34,658	-	34,658	423.43
4271	Aurora Waasakone Community	135.66	1,016,640	939,202	77,438	38,456	38,982	287.35
4273	Modern Montessori Charter School	206.91	349,531	286,900	62,631	-	62,631	302.70
4275	St. Paul School of Northern Lights	234.35	2,678,694	2,085,098	593,597	48,137	545,460	2,327.54
4276	Notre Ecole Academy	74.80	95,186	47,255	47,931	-	47,931	640.79
4279	Exploration High School	167.10	475,631	395,279	80,352	2,998	77,354	462.92

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
4280	Aspire Academy Charter School	215.94	659,028	414,260	244,767	21,086	223,682	1,035.85
4282	Innovation Sci & Tech Academy	106.73	145,282	101,535	43,747	14,337	29,410	275.56
4283	Escuela Exitos Charter School	243.97	292,563	286,465	6,097	1,232	4,866	19.94
4284	Gentry Academy Charter School	363.86	90,734	64,565	26,169	-	26,169	71.92
4285	Aim Academy of Science & Technology	200.15	229,063	204,587	24,475	8,764	15,712	78.50
4289	Oak Hill Montessori Community	173.50	517,970	468,429	49,541	-	49,541	285.54
4290	Kalon Prep Academy	163.74	722,379	660,490	61,888	31,880	30,008	183.27
4291	Creekstone Montessori Charter	107.45	503,466	477,202	26,264	4,076	22,189	206.50
4293	Rollingstone Community School	59.34	156,163	117,152	39,012	-	39,012	657.42
4295	Bultum Academy Charter School	235.01	171,053	124,483	46,570	12,023	34,547	147.00
4297	Marine Village School	90.99	282,837	255,104	27,733	-	27,733	304.80
4298	Endazhi-Nitaawiging	107.32	296,928	271,596	25,331	10,606	14,725	137.21
4301	Surad Academy	82.21	333,045	240,921	92,124	17,571	74,553	906.86
4302	Heartland Lakes Community School	76.85	361,814	295,164	66,650	1,266	65,384	850.80

Appendix C

Special Education Cross-Subsidies Report, FY 2025

Data Sources

Line 1 – Adjusted General Education Revenue per Adjusted PU (Current Year) for Cross-Subsidy Computation

The amount shown on this line was computed as explained in detail in Appendix A.

Line 2 – Adjusted PUs (Current Year) by Special Education Federal Settings

The settings are defined as follows:

- **Early Childhood Special Education** – Learners receiving services through early childhood special education programs generate at least .28 full-time equivalent (FTE).
- **Setting I** – Learners receiving 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 receiving 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 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 WADM.

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 (0-20%). The value under Early childhood instructional setting 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 FY 2025, this resulted in an ESIC percentage of 0.1148.

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 0.1148 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 Finance code 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.