Special Education Cross-Subsidies Fiscal Year 2022

Report to the Legislature

As required by Minnesota Statutes 2022, section 127A.065

June 2023

For more information:

Cathy Erickson
Division of School Finance
Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113
651-582-8391
catherine.erickson@state.mn.us
education.mn.gov

Paul Ferrin
Division of School Finance
Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113
651-582-8864
paul.ferrin@state.mn.us
education.mn.gov

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

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Minnesota Statutes 2022, 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 8, 2023.

Introduction

Expenditures for special education programs provided by local educational agencies, including school districts, charter schools, intermediate school districts and special education cooperatives, are funded by state categorical aids, federal categorical aids, third-party billing revenues and state and local general education revenues. The special education cross-subsidy measures the difference between special education expenditures and corresponding revenues.

Two cross-subsidy measures are used in this report:

- The Gross Cross-Subsidy is the difference between total special education expenditures and categorical special education revenues.
- The Adjusted Net Cross-Subsidy equals the Gross Cross-Subsidy minus the amount of general education revenue, attributable to special education students for time spent receiving special education services outside the regular classroom and for those who spend 60% or more of the school day outside the regular classroom.

The **Gross Cross-Subsidy** is the portion of special education expenditures not covered by categorical special education revenue. However, since special education students earn general education revenue in the same manner as other students, a portion of the general education revenue earned by these students is available to cover the costs of the special education programs without creating a shortfall in the general education program of the district. For purposes of this report, the **Adjusted Net Cross-Subsidy** includes the portion of general education revenue that reasonably follows the student to the special education program as revenue for special education, thereby reducing the amount of the cross-subsidy. When the term "**Cross-Subsidy**" is used in this report without further details, we are referring to the Adjusted Net Cross-Subsidy.

In calculating the Adjusted Net Cross-Subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside the regular classroom for 60% or more of the school day, for the time these students spend receiving special education services outside the regular classroom. This calculation excludes the:

1. Non-instructional portion of general education revenue for all special education students
2. Instructional portion of general education revenue earned by special education students, served primarily in the regular classroom for time spent both inside and outside the regular classroom

3. Instructional portion of general education revenue earned by students, served primarily outside the classroom for time spent in the regular classroom

Detailed definitions of the terms used in this report are provided in **Appendix A**.

Legislative History

In 1998 (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies from FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork, legislation was enacted in 2007 (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

Appendix A provides detailed definitions of the terms and methodology used in this report.

Table 1: State Total Special Education Cross-Subsidies, FY 2020-FY 2027

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

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

1. Special Education Expenditures:	**FY 2020 Final**	**FY 2021 Final**	**FY 2022 Final**	**FY 2023 Estimate**	**FY 2024 Estimate**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**
State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).	2,114.06	2,170.22	2,243.82	2,356.39	2,476.15	2,593.18	2,714.34	2,841.99
State transportation (excluding special transportation of non-disabled students).	261.0	221.2	275.4	299.7	323.2	346.3	370.9	397.1
Federal (including fringe benefits)	186.4	191.8	239.2	203.8	203.8	203.8	203.8	203.8
Subtotal, Special Education Expenditures	**2,561.5**	**2,583.3**	**2,758.5**	**2,859.8**	**3,003.1**	**3,143.3**	**3,289.0**	**3,442.8**
Change from Prior Year	98.9	21.8	175.2	101.4	143.3	140.1	145.8	153.8
Percent Change from Prior Year	4.0%	0.8%	6.8%	3.7%	5.0%	4.7%	4.6%	4.7%

2. Special Education Categorical Revenues:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
State – Regular Special Education Aid, Includes Transportation	1,204.1	1,262.0	1,226.3	1,337.9	1,413.7	1,490.2	1,565.3	1,643.6
State – Excess Cost Aid	354.4	378.5	408.5	429.8	466.7	497.1	537.9	580.0
Adjust for Cap Growth	(3.4)	-	-	-	-	-	-	-
Adjust for Hold Harmless	35.4	15.1	39.9	29.8	30.6	29.4	32.1	30.7
Adjust for Alternative Delivery	(39.8)	(43.1)	(48.1)	(51.2)	(53.6)	(55.9)	(58.6)	(61.1)
Cross-Subsidy Aid	21.7	52.9	48.0	57.4	406.4	422.0	441.4	520.2
Charter Tuition Adjustment	3.8	5.7	7.4	7.8	9.1	9.7	10.5	11.5
Adjust for Special Transportation for Non-Disabled Students	(46.3)	(32.8)	(48.5)	(52.8)	(57.0)	(61.0)	(65.4)	(70.0)
State – Special Pupil Aid	1.18	1.23	1.01	1.14	1.28	1.44	1.61	1.81
State – Home Based Travel Aid	0.3	0.1	0.3	0.3	0.3	0.3	0.4	0.4
Third-party Billing	48.6	47.8	57.8	59.0	60.2	61.4	62.6	63.9
Federal	186.4	191.8	239.2	203.8	203.8	203.8	203.8	203.8

2. Special Education Categorical Revenues:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Subtotal, Categorical Revenue	1,766.2	1,879.3	1,932.0	2,022.9	2,481.5	2,598.4	2,731.7	2,924.8
Change from Prior Year	119.3	113.0	52.7	91.0	458.6	116.9	133.3	193.1
Percent Change from Prior Year	7.2%	6.4%	2.8%	4.7%	22.7%	4.7%	5.1%	7.1%
3. General Education Revenue attributable to special education students for time spent receiving special education services outside the regular classroom for more than 60% of the school day	**FY 2020 Final**	**FY 2021 Final**	**FY 2022 Final**	**FY 2023 Estimate**	**FY 2024 Estimate**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**
	122.0	113.6	113.8	107.7	111.0	110.1	109.6	109.5
4. Cross-Subsidies:	**FY 2020 Final**	**FY 2021 Final**	**FY 2022 Final**	**FY 2023 Estimate**	**FY 2024 Estimate**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**
(a) Gross Cross-Subsidy (1) - (2):	795.2	704.0	826.5	836.9	521.6	544.9	557.3	518.1
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	673.2	590.4	712.7	729.2	410.6	434.8	447.7	408.6
Change from Prior Year	(27.2)	(82.8)	122.3	16.5	(318.6)	24.2	12.9	(39.1)
Percent Change from Prior Year	-3.9%	-12.3%	20.7%	2.3%	-43.7%	5.9%	3.0%	-8.7%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2022 and projections through FY 2027 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from $1.210 billion in FY 2003 to $2.759 billion in FY 2022, and are projected to continue to increase up to $3.443 billion by FY 2027. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011 but fell back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase by 185% over the 24-year period, while revenues are by 264%.

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

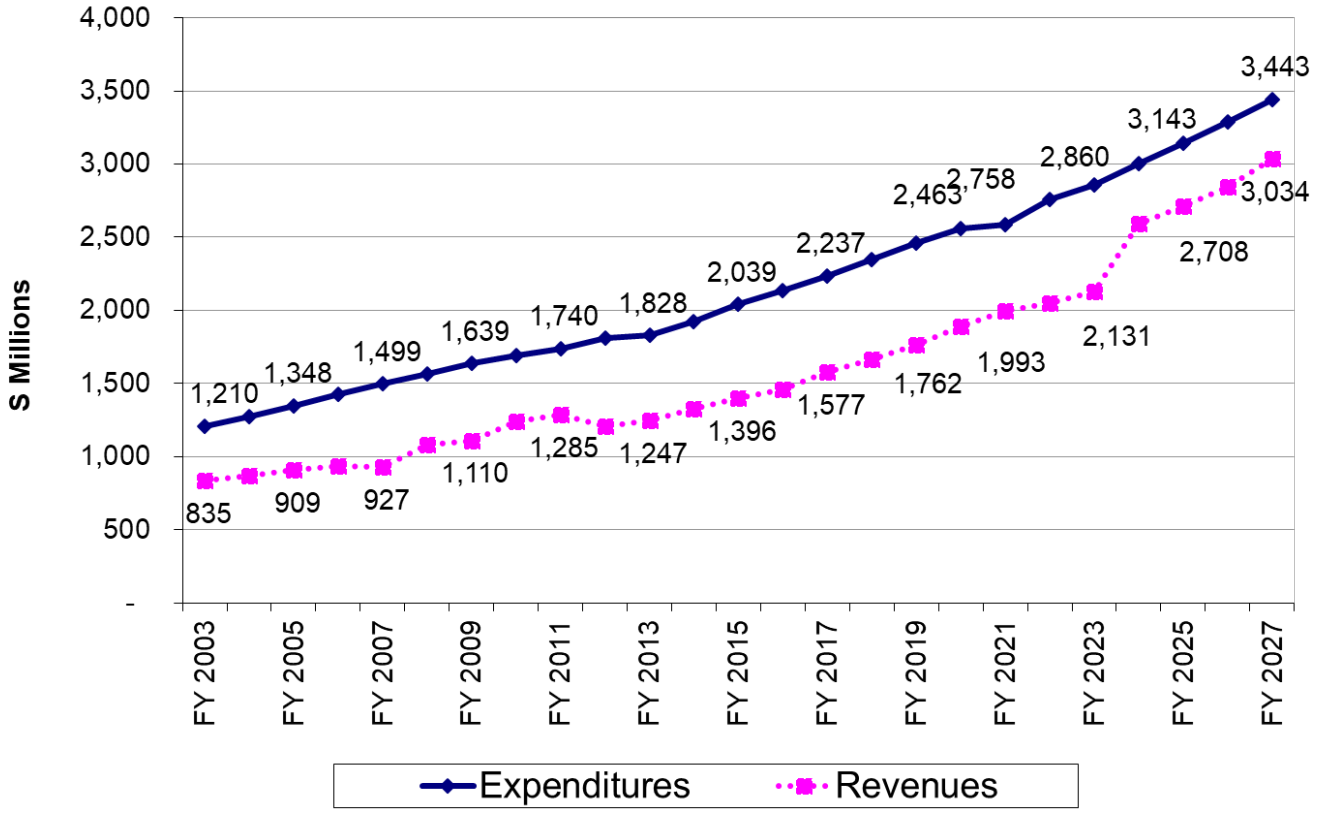


Figure 2: Special Education Cross-Subsidies

Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation) and in FY 2027 dollars [adjusted for inflation using Consumer Price Index (CPI)].

The Adjusted Net Cross-Subsidy grew quickly between FY 2003 and FY 2007, reaching $572 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to $484 million in FY 2008 but began to grow again in FY 2009 to $529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to $451 million and rose slightly in FY 2011 to $455 million. The expiration of federal stimulus funding created an increase in the cross-subsidy in FY 2012. The implementation of the new special education funding formula in FY 2016 has slowed but not eliminated the growth of the cross-subsidy. Changes to the formula beginning in SFY 20 are designed to hold the cross-subsidy per average daily membership (ADM) steady for FY 2020 and FY 2021. Further changes starting in FY 2024 have reduced the cross-subsidy in later years. It is projected to be $409 million in FY 2027.

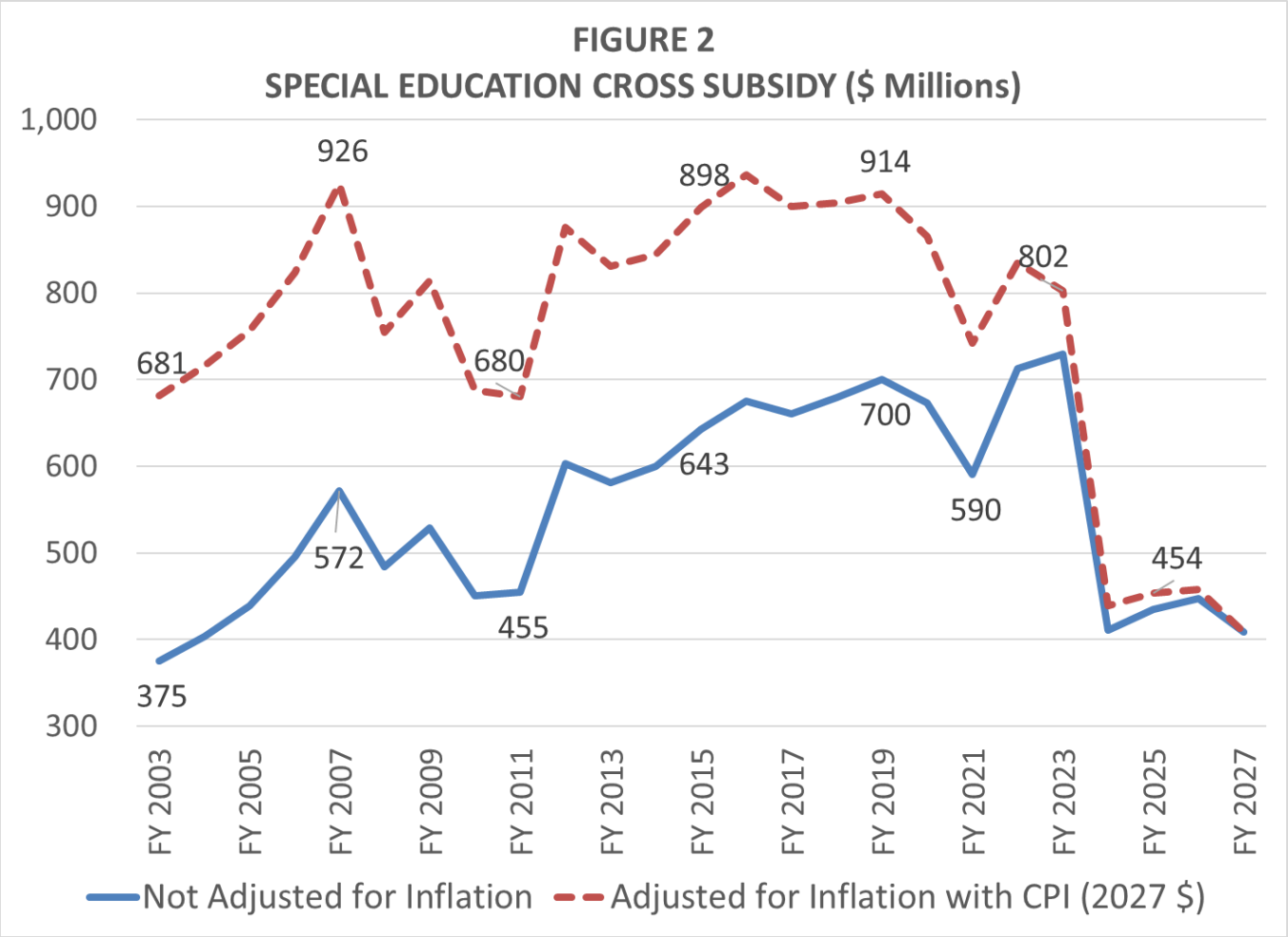


Figure 3: Special Education Revenues

Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2027. Between FY 2003 and FY 2007, the state and federal-funded portion of special education expenditures declined gradually from 69.0% to 61.8%. The increase enacted in 2007 raised the state and federal-funded portion of special education expenditures to 69.1% in FY 2008. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, it rose to 73.3% in FY 2010 and to 73.9% in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state and federal-funded portion of special education expenditures declined sharply to 66.7% in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state and federal-funded portion to 68.8% in FY 2014. For FY 2015 and later, the state/federal-funded portion of special education expenditures is expected to increase slightly to 74.5% by FY 2023. Changes in the 2023 legislative session increased the state special education funding such that by FY 2027 it is forecasted that 88.1% of special education costs will be covered.

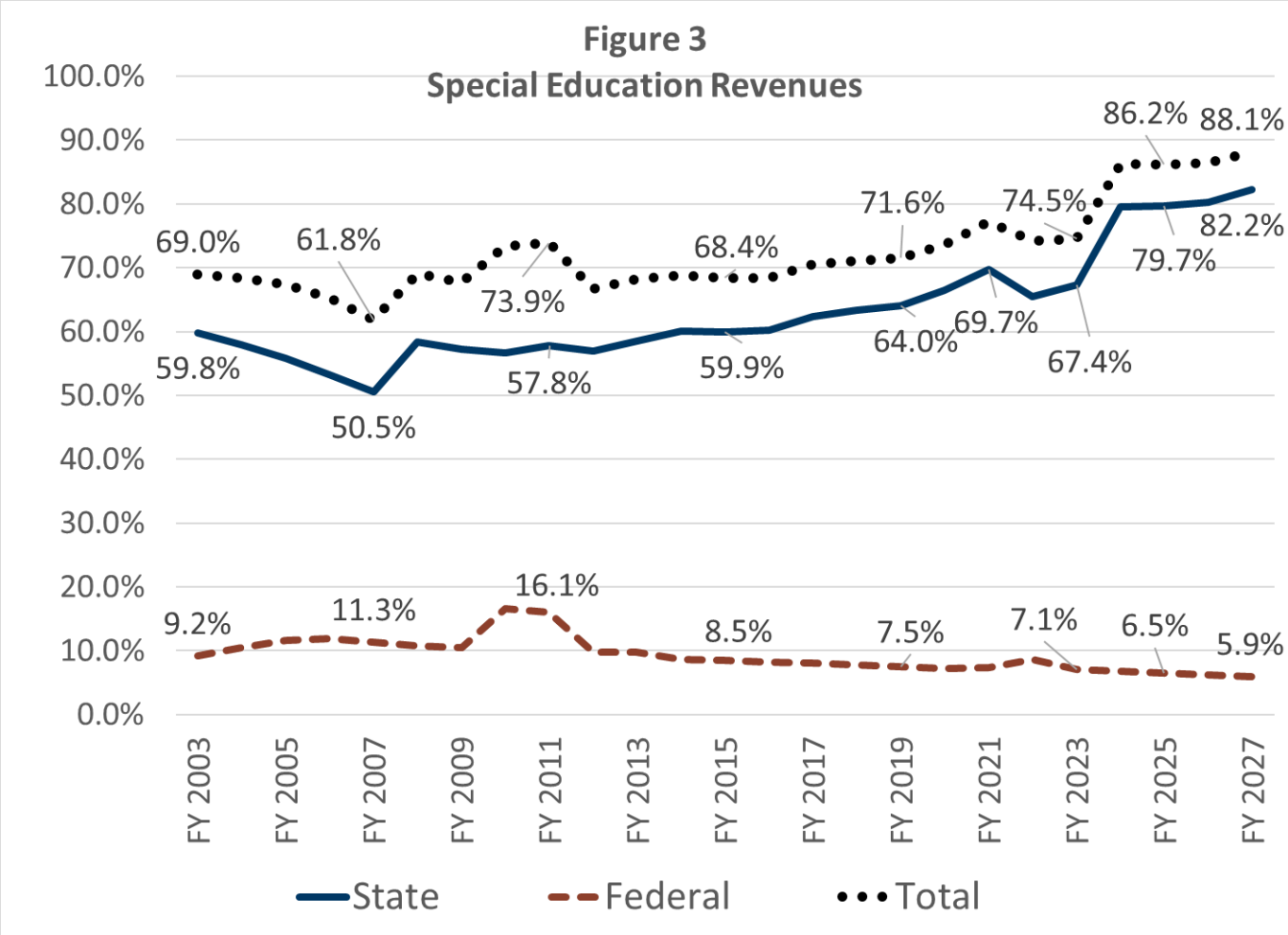
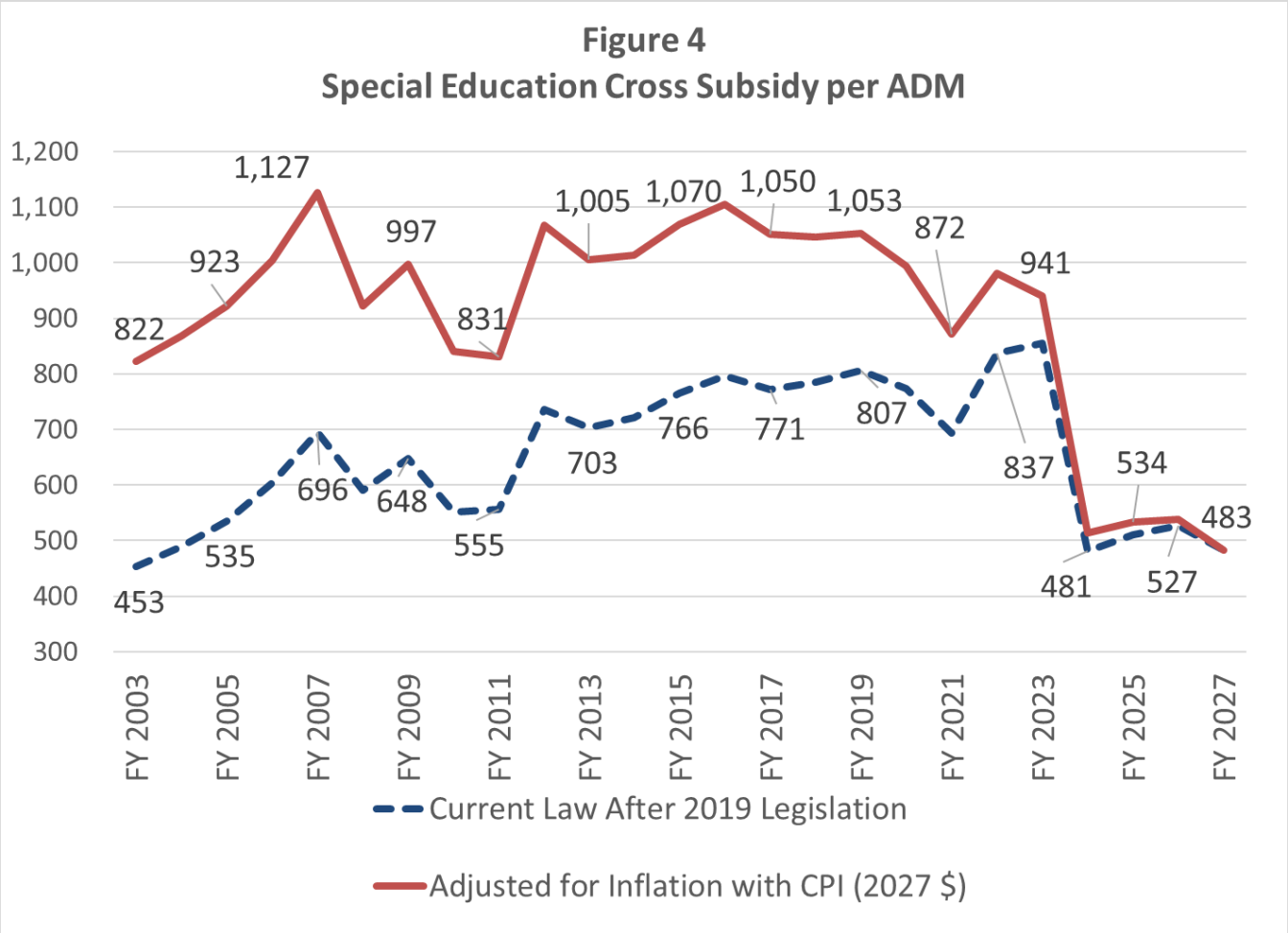


Figure 4: Special Education Cross-Subsidy per ADM

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



District-by-District Cross-Subsidy Reports, FY 2022

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2022, sorted in school district number order and by the Adjusted Net Cross-Subsidy per adjusted weighted pupil unit.

Since some of the data used in the statewide cross-subsidy reports is not available at the school district level (e.g., federal special education revenues and expenditures), the district-by-district reports were completed using a simpler methodology that provides a close approximation of the cross-subsidies but is not as comprehensive as the statewide calculations. More specifically, the district-by-district tables:

1. Are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues
2. Reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY 2007

Table 2 provides a comparison of average cross-subsidies for FY 2022 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 $717 and $1,067 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of $638 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of $1,333 per pupil unit. In contrast, the average cross-subsidy of charter schools was $161 per pupil unit.

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is $753,927,150, which is greater than the total cross-subsidy reported in Table 1 (Page 8). This variance is due to placed students. Tuition Billing moves the general education revenue from the resident district to the serving district when students are placed for special education services. The loss of general education revenue to the resident district is not counted when calculating the state total cross-subsidy in Table 1 because it covers general education costs for placed special education students and not special education costs. However, it was included in the calculation of the cross-subsidy for Tables 2 5 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is part of the tuition adjustment, which is tied to each LEA's net aid, the amount in the individual cross-subsidy report and note the difference between the totals in Tables 1 and 2.

Table 2: Special Education Cross-Subsidies FY 2022 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 $	931,737	2,308,362,180	1,449,921,072	858,441,108	104,513,959	753,927,150	809.16
By Stratum							
Minneapolis and St. Paul	67,407	229,690,551	124,513,017	105,177,534	15,316,900	89,860,633	1,333.11
Other Metro, Inner	94,647	252,699,599	137,133,148	115,566,451	14,598,626	100,967,825	1,066.79
Other Metro, Outer	295,083	728,600,070	441,050,872	287,549,198	35,395,880	252,153,318	854.52
Non-Metro > = 2K	208,491	520,586,287	330,103,930	190,482,357	23,423,463	167,058,894	801.27
Non-Metro 1K-2K	100,301	208,081,478	128,682,806	79,398,671	7,475,541	71,923,131	717.07
Non-Metro < 1K	94,870	179,001,768	112,708,828	66,292,940	5,722,995	60,569,945	638.45
District Totals	860,799	2,118,659,753	1,274,192,603	844,467,151	101,933,404	742,533,747	862.61
Charter Schools	70,938	189,702,427	175,728,470	13,973,957	2,580,555	11,393,403	160.61

Table 3 in Appendix B displays the amount each district cross-subsidizes special education costs with general revenue sorted by district number order. Column D displays the calculation of each district's Gross Cross-Subsidy. Column F displays the calculation of each district's Adjusted Net Cross-Subsidy. Column G displays the amount of each district's Adjusted Net Cross-Subsidy per Adjusted Weighted Pupil Unit (WADM).

Table 4 in Appendix B displays the amount each district cross-subsidizes special education costs with general education revenue, sorted by the Adjusted Net Cross-Subsidy per WADM.

Table 5 in Appendix B displays the amount that each charter school cross-subsidizes special education costs with general revenue sorted by charter school number order. Column D displays the calculation of each charter's Gross Cross-Subsidy. Column F displays the calculation of each charter's Adjusted Net Cross-Subsidy. Column G displays the amount of each charter's Adjusted Net Cross-Subsidy per WADM.

Find detailed individual district cross-subsidies reports on the MDE website by selecting Data Center > Data Reports and Analytics > School Finance Reports: Minnesota Funding Reports (MFR). We cannot provide a detailed individual charter school cross-subsidy report due to the current program calculation not being designed to include charters in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in Appendix C.

Appendix A

Definitions

Special Education Expenditures

Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base).

Special Note: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students, as stipulated in their individualized educational programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) which is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991, and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students experiencing homeless, who need transportation to care and treatment programs, and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial Accounting and Reporting Standards (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003-2027, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 6.

Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end Special Education Data Reporting Application (SEDRA) reports and transition-disabled SEDRA reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only.

Special Education Categorical Revenues

Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third-party billing revenue. State total computations presented in Table 1 include total federal aid on a statewide basis only. Federal aids were excluded in the district-by-district analysis presented in Tables 3, 4 and 5, because of uncertainty in the allocation of federal aids among districts participating in cooperatives, and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools.

General Education Revenue Attributable to Special Education Students

General education revenue is attributable to special education students for time spent receiving special education services outside the regular classroom, for those who spend 60% or more of the school day outside the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that "follows" special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000-308, 316, 317, 330 and 388. MDE omits all costs coded to finance 000 when the program code is 401-422. Starting with the total costs, we separate the non-instructional, per statute. This process includes removing all UFARS object codes 500-599, regardless of program code. Then, remove all program codes 000-199, 500-580, 582-599, 760 and 800-999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that "follows" the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60% or more of the school day, times that portion of the day that they spend outside the regular classroom (federal Settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system, Minnesota Automated Reporting Student System (MARSS). To establish an initial estimate of full-time equivalency, it was assumed that the percentage of time spent receiving special education services outside the regular classroom reflects the midpoint for each federal setting. This assumption is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending 0 to 20% of their time outside the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting I is 10%. Setting II includes students spending 21 to 60% of their time outside the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting II is 40%. Setting III includes students spending more than 60% of their time outside the regular classroom. In the data reported here, MDE assumed 80%, the midpoint for Setting III.

Computation of Cross-Subsidies

For purposes of the district-by-district tables, cross-subsidies were computed using two separate definitions:

- The Gross Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, without regard to general education revenues following students.
- The Adjusted Net Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, less the amount of general education revenue attributable to those special education students served more than 60% of the time outside the regular classroom, for the time they spend receiving special education services outside the regular classroom.

Appendix B

Table 3: Special Education Cross-Subsidies – District Order

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
1	Aitkin Public	1,146.11	2,432,963	1,512,961	920,003	117,686	802,316	700.03
1.2	Minneapolis Public	31,670.57	115,746,939	59,073,404	56,673,535	8,336,587	48,336,948	1,526.24
2	Hill City Public	263.82	424,341	335,168	89,173	8,715	80,459	304.98
4	Mcgregor Public	474.86	1,352,782	731,089	621,693	42,200	579,493	1,220.34
6	South St. Paul Public	3,322.59	7,372,788	4,080,678	3,292,110	385,965	2,906,146	874.66
11	Anoka-Hennepin Public	41,211.54	113,214,292	69,314,722	43,899,570	6,332,349	37,567,221	911.57
12	Centennial Public	7,088.59	19,986,361	15,459,649	4,526,712	864,516	3,662,197	516.63
13	Columbia Heights Public	3,688.36	9,841,193	3,335,733	6,505,460	973,053	5,532,407	1,499.96
14	Fridley Public	3,044.82	7,802,807	6,003,352	1,799,455	482,058	1,317,397	432.67
15	St. Francis Area	4,618.11	11,198,928	8,737,914	2,461,015	505,352	1,955,663	423.48
16	Spring Lake Park Public	6,625.72	12,666,446	5,968,059	6,698,387	965,462	5,732,924	865.25
22	Detroit Lakes Public	3,006.28	6,800,873	4,521,934	2,278,939	230,253	2,048,686	681.47
23	Frazee-Vergas Public	932.07	2,055,951	1,328,779	727,173	32,209	694,964	745.61
25	Pine Point Public	78.06	318,364	214,047	104,317	-	104,317	1,336.37
31	Bemidji Public	5,143.49	15,912,104	10,531,206	5,380,898	856,350	4,524,548	879.66
32	Blackduck Public	730.81	1,623,591	1,419,233	204,358	17,790	186,568	255.29
36	Kelliher Public	328.12	871,835	593,851	277,985	9,818	268,167	817.28
38	Red Lake Public	1,537.02	5,331,929	3,097,897	2,234,032	326,874	1,907,158	1,240.82

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
47	Sauk Rapids-Rice Public	4,678.07	12,801,149	8,876,778	3,924,371	387,073	3,537,298	756.14
51	Foley Public	2,095.56	4,264,918	2,790,219	1,474,699	105,417	1,369,282	653.42
75	St. Clair Public	836.46	1,010,399	740,818	269,582	10,694	258,888	309.50
77	Mankato Public	9,187.63	22,624,450	16,017,843	6,606,607	1,131,025	5,475,582	595.97
81	Comfrey Public	145.18	340,964	220,988	119,976	4,434	115,543	795.86
84	Sleepy Eye Public	609.39	1,065,315	616,823	448,492	74,713	373,778	613.36
85	Springfield Public	627.60	840,458	531,526	308,932	14,445	294,487	469.23
88	New Ulm Public	2,364.26	5,730,971	3,560,325	2,170,646	268,758	1,901,889	804.43
91	Barnum Public	781.22	1,414,033	976,297	437,736	19,856	417,879	534.91
93	Carlton Public	415.17	903,524	405,086	498,439	17,989	480,449	1,157.24
94	Cloquet Public	3,006.24	6,036,981	4,015,898	2,021,083	411,015	1,610,068	535.58
95	Cromwell-Wright Public	336.67	509,622	339,576	170,046	10,657	159,388	473.43
97	Moose Lake Public	624.04	980,457	677,455	303,001	26,308	276,693	443.39
99	Esko Public	1,379.50	1,557,344	909,679	647,665	22,762	624,903	452.99
100	Wrenshall Public	397.81	875,892	703,260	172,633	20,653	151,980	382.04
108	Central Public	1,013.16	2,028,932	653,077	1,375,855	67,014	1,308,841	1,291.84
110	Waconia Public	4,410.07	11,328,658	7,080,985	4,247,673	295,981	3,951,692	896.06
111	Watertown-Mayer Public	1,645.02	2,996,979	1,862,669	1,134,310	151,119	983,191	597.68
112	Eastern Carver County Public	10,130.30	21,837,335	13,380,222	8,457,113	901,611	7,555,501	745.83
113	Walker-Hackensack-Akeley	798.85	1,836,481	1,185,883	650,597	77,128	573,469	717.87
115	Cass Lake-Bena Public	1,207.54	3,687,020	2,374,004	1,313,016	150,546	1,162,470	962.68

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
116	Pillager Public	1,328.37	2,836,452	1,825,523	1,010,928	108,803	902,125	679.12
118	Northland Community	372.02	1,160,962	781,633	379,329	51,103	328,226	882.28
129	Montevideo Public	1,536.15	3,585,065	2,271,259	1,313,806	85,863	1,227,943	799.36
138	North Branch Public	2,811.31	5,653,121	3,056,537	2,596,584	223,098	2,373,486	844.26
139	Rush City Public	958.42	1,779,824	1,035,079	744,745	47,577	697,168	727.41
146	Barnesville Public	979.64	1,406,998	818,656	588,343	49,466	538,876	550.08
150	Hawley Public	1,113.56	1,088,480	681,688	406,792	36,780	370,012	332.28
152	Moorhead Public	7,651.23	21,649,612	14,640,255	7,009,358	960,332	6,049,026	790.60
162	Bagley Public	996.16	1,776,268	1,235,009	541,259	48,545	492,713	494.61
166	Cook County Public	455.83	1,667,279	816,932	850,348	39,924	810,424	1,777.91
173	Mountain Lake Public	551.28	940,704	512,936	427,768	24,318	403,451	731.84
177	Windom Public	1,271.78	3,221,313	1,737,842	1,483,471	146,075	1,337,396	1,051.59
181	Brainerd Public	6,694.08	23,478,622	16,285,259	7,193,363	961,468	6,231,895	930.96
182	Crosby-Ironton Public	1,109.46	3,064,057	2,134,919	929,138	145,591	783,547	706.24
186	Pequot Lakes Public	1,938.79	2,837,480	1,804,827	1,032,652	200,235	832,417	429.35
191	Burnsville Public	8,439.43	26,509,397	15,146,225	11,363,172	1,269,049	10,094,123	1,196.07
192	Farmington Public	7,527.60	17,617,760	8,916,618	8,701,142	825,398	7,875,744	1,046.25
194	Lakeville Public	12,650.37	32,437,682	18,339,148	14,098,534	1,654,203	12,444,331	983.71
195	Randolph Public	841.22	972,370	674,969	297,401	21,689	275,712	327.75
196	Rosemount-Apple Valley-Eagan	31,655.19	86,865,653	54,603,383	32,262,270	4,904,594	27,357,677	864.24
197	West St. Paul-Mendota Heights-Ea	5,442.91	17,071,942	8,873,612	8,198,330	1,014,133	7,184,197	1,319.92

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
199	Inver Grove Heights	3,745.01	8,916,815	5,052,555	3,864,260	564,862	3,299,397	881.01
200	Hastings Public	4,555.59	11,078,253	6,014,603	5,063,650	487,777	4,575,873	1,004.45
203	Hayfield Public	748.05	1,428,528	817,321	611,207	76,772	534,436	714.44
204	Kasson-Mantorville	2,354.35	2,746,050	1,492,900	1,253,149	114,036	1,139,114	483.83
206	Alexandria Public	4,489.96	11,484,754	7,091,536	4,393,218	695,092	3,698,126	823.64
213	Osakis Public	912.14	1,423,295	1,155,638	267,657	54,570	213,087	233.61
227	Chatfield Public	981.93	1,105,947	618,905	487,043	12,719	474,324	483.05
229	Lanesboro Public	448.13	557,382	521,095	36,286	6,159	30,127	67.23
238	Mabel-Canton Public	242.65	510,879	241,903	268,977	2,739	266,238	1,097.21
239	Rushford-Peterson Public	705.55	1,003,454	539,894	463,560	38,583	424,977	602.33
241	Albert Lea Public	3,747.30	11,837,814	8,583,977	3,253,838	773,376	2,480,462	661.93
242	Alden-Conger Public	478.84	864,600	658,242	206,358	20,199	186,158	388.77
252	Cannon Falls Public	1,198.87	2,465,864	1,377,915	1,087,949	77,284	1,010,665	843.01
253	Goodhue Public	766.92	826,559	345,775	480,784	28,546	452,238	589.68
255	Pine Island Public	1,606.99	1,807,589	1,139,163	668,426	46,114	622,312	387.25
256	Red Wing Public	2,827.65	7,777,495	4,163,470	3,614,025	302,760	3,311,264	1,171.03
261	Ashby Public	356.17	508,029	306,376	201,653	8,589	193,064	542.06
264	Herman-Norcross	100.63	133,081	77,508	55,573	950	54,624	542.82
270	Hopkins Public	7,585.45	17,057,816	9,439,900	7,617,917	866,715	6,751,202	890.02
271	Bloomington Public	11,268.12	35,778,048	19,657,659	16,120,388	2,019,822	14,100,567	1,251.37
272	Eden Prairie Public	9,819.36	19,973,947	12,718,350	7,255,598	891,419	6,364,178	648.13

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	9,154.26	22,973,394	13,706,029	9,267,364	603,008	8,664,356	946.48
276	Minnetonka Public	12,276.65	22,881,102	15,620,302	7,260,800	710,924	6,549,876	533.52
277	Westonka Public	2,650.34	5,457,937	2,857,104	2,600,833	228,342	2,372,491	895.16
278	Orono Public	3,118.02	5,196,427	3,161,664	2,034,763	152,421	1,882,343	603.70
279	Osseo Public	22,349.28	57,298,947	31,968,085	25,330,862	3,122,618	22,208,243	993.69
280	Richfield Public	4,488.25	12,083,509	5,090,258	6,993,252	741,996	6,251,256	1,392.80
281	Robbinsdale Public	12,199.40	33,414,101	14,162,428	19,251,674	2,394,024	16,857,650	1,381.84
282	St. Anthony-New Brighton	1,950.59	3,156,729	1,711,478	1,445,250	85,040	1,360,210	697.33
283	St. Louis Park Public	4,865.87	11,793,204	6,736,442	5,056,762	435,711	4,621,051	949.69
284	Wayzata Public	12,919.43	22,726,048	13,467,101	9,258,946	857,704	8,401,242	650.28
286	Brooklyn Center	2,456.03	6,850,463	1,328,514	5,521,949	512,729	5,009,220	2,039.56
294	Houston Public	2,450.04	3,803,272	2,932,175	871,097	365,836	505,262	206.23
297	Spring Grove	376.54	540,281	321,494	218,787	26,669	192,118	510.22
299	Caledonia Public	804.08	1,379,718	834,532	545,186	38,503	506,683	630.14
300	La Crescent-Hokah	1,169.98	2,883,076	1,873,492	1,009,584	120,321	889,262	760.07
306	Laporte Public	349.78	842,637	444,195	398,442	34,714	363,728	1,039.88
308	Nevis Public	616.06	990,136	649,397	340,739	47,132	293,607	476.59
309	Park Rapids Public	1,837.50	3,816,077	1,999,110	1,816,966	133,806	1,683,160	916.01
314	Braham Public	808.61	1,491,535	760,556	730,979	28,403	702,575	868.87
316	Greenway Public	1,127.46	4,051,065	3,292,031	759,034	152,013	607,021	538.40
317	Deer River Public	935.28	3,232,427	2,436,109	796,318	137,076	659,242	704.86

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	4,279.65	10,650,349	7,290,090	3,360,259	605,417	2,754,842	643.71
319	Nashwauk-Keewatin	608.32	1,550,506	1,072,099	478,407	40,285	438,122	720.22
323	Franconia Public School	24.21	-	(35,105)	35,105	-	35,105	1,450.00
330	Heron Lake-Okabena	331.85	553,035	434,017	119,019	44,527	74,492	224.48
332	Mora Public	1,730.24	3,550,714	1,977,828	1,572,886	213,633	1,359,252	785.59
333	Ogilvie Public	569.39	1,340,703	629,408	711,295	68,611	642,684	1,128.72
345	New London-Spicer	1,687.03	3,853,451	2,953,576	899,875	89,917	809,958	480.11
347	Willmar Public	4,524.84	12,587,067	7,790,361	4,796,706	397,715	4,398,991	972.19
356	Lancaster Public	195.46	444,110	313,680	130,430	10,854	119,576	611.77
361	International Falls	987.48	1,663,206	1,005,032	658,174	31,803	626,372	634.31
362	Littlefork-Big Falls	369.98	552,487	490,813	61,674	13,386	48,287	130.51
363	South Koochiching	303.68	668,485	555,045	113,440	8,631	104,809	345.13
378	Dawson-Boyd Public	608.10	1,572,650	1,076,182	496,468	50,505	445,963	733.37
381	Lake Superior Public	1,439.49	2,893,562	1,544,149	1,349,413	131,206	1,218,207	846.28
390	Lake Of The Woods	486.51	707,346	544,572	162,774	14,864	147,910	304.02
391	Cleveland Public	613.12	651,565	366,758	284,807	20,308	264,499	431.40
402	Hendricks Public	194.55	173,861	145,732	28,129	6,159	21,969	112.92
403	Ivanhoe Public	133.25	224,011	54,939	169,072	4,562	164,510	1,234.60
404	Lake Benton Public	201.08	266,178	192,481	73,697	8,130	65,567	326.07
413	Marshall Public	2,788.79	6,330,989	4,292,103	2,038,886	200,752	1,838,134	659.12
414	Minneota Public	526.30	856,990	580,210	276,780	23,994	252,786	480.31

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415	Lynd Public	223.53	152,191	37,713	114,478	6,457	108,021	483.25
423	Hutchinson Public	2,907.77	6,701,246	4,300,044	2,401,202	262,806	2,138,396	735.41
424	Lester Prairie Public	529.58	560,631	298,322	262,309	29,530	232,778	439.55
432	Mahnomen Public	715.17	1,420,198	423,213	996,985	60,678	936,307	1,309.21
435	Waubun-Ogema-White Earth Public	710.56	1,233,815	865,026	368,789	29,525	339,264	477.46
441	Marshall County Central	477.71	765,303	566,581	198,722	1,266	197,456	413.34
447	Grygla Public	150.95	315,240	278,815	36,425	2,780	33,645	222.89
458	Truman Public	251.17	580,401	392,593	187,808	23,023	164,785	656.07
463	Eden Valley-Watkins	998.76	1,851,973	1,148,257	703,716	51,920	651,796	652.61
465	Litchfield Public	1,656.87	4,237,619	2,375,077	1,862,542	110,210	1,752,333	1,057.62
466	Dassel-Cokato Public	2,321.59	3,567,054	2,651,250	915,804	86,803	829,001	357.08
473	Isle Public	458.71	1,057,981	746,848	311,133	26,541	284,591	620.42
477	Princeton Public	3,478.16	6,770,006	3,675,766	3,094,240	252,787	2,841,452	816.94
480	Onamia Public	593.21	2,882,884	1,868,986	1,013,899	225,022	788,876	1,329.84
482	Little Falls Public	2,623.73	5,788,423	3,505,229	2,283,194	349,402	1,933,792	737.04
484	Pierz Public	1,369.87	2,319,315	1,586,208	733,108	63,996	669,111	488.45
485	Royalton Public	998.24	1,397,877	772,273	625,604	33,235	592,369	593.41
486	Swanville Public	370.33	385,374	346,143	39,230	23,349	15,881	42.88
487	Upsala Public	399.96	626,533	287,094	339,438	40,506	298,932	747.40
492	Austin Public	5,510.85	14,458,699	8,955,672	5,503,026	854,940	4,648,087	843.44
495	Grand Meadow Public	518.67	562,206	365,122	197,084	32,377	164,707	317.56

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497	Lyle Public	329.15	595,823	307,103	288,720	61,698	227,022	689.72
499	Leroy-Ostrander Public	263.78	603,050	387,387	215,663	28,531	187,131	709.42
500	Southland Public	471.70	818,436	425,153	393,283	64,798	328,485	696.39
505	Fulda Public	412.51	834,900	594,808	240,092	18,410	221,682	537.40
507	Nicollet Public	397.68	616,995	338,663	278,332	18,801	259,530	652.61
508	St. Peter Public	2,280.18	6,106,856	3,397,542	2,709,314	236,134	2,473,180	1,084.64
511	Adrian Public	627.04	1,168,602	837,456	331,145	14,731	316,414	504.62
514	Ellsworth Public	158.98	262,348	155,726	106,622	5,008	101,614	639.16
518	Worthington Public	4,033.55	8,034,898	5,209,766	2,825,132	149,839	2,675,293	663.26
531	Byron Public	2,468.90	3,077,392	1,849,050	1,228,341	73,453	1,154,889	467.77
533	Dover-Eyota Public	1,159.88	1,542,676	966,834	575,843	15,565	560,278	483.05
534	Stewartville Public	2,239.22	3,959,440	2,464,335	1,495,105	123,196	1,371,909	612.67
535	Rochester Public	18,941.75	54,841,692	38,691,367	16,150,325	2,658,906	13,491,419	712.26
542	Battle Lake Public	446.22	554,999	279,684	275,316	9,991	265,325	594.61
544	Fergus Falls Public	3,378.36	4,432,057	2,026,152	2,405,905	148,645	2,257,260	668.15
545	Henning Public	391.46	719,172	403,670	315,502	26,219	289,283	738.99
547	Parkers Prairie Public	587.39	1,080,014	775,932	304,081	33,790	270,291	460.16
548	Pelican Rapids Public	940.36	1,364,168	646,377	717,791	36,079	681,712	724.95
549	Perham-Dent Public	1,708.70	3,411,478	2,101,653	1,309,825	141,344	1,168,482	683.84
550	Underwood Public	636.01	704,122	445,240	258,881	10,905	247,977	389.89
553	New York Mills Public	837.21	1,336,583	800,993	535,590	51,842	483,748	577.81

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561	Goodridge Public	271.40	438,146	404,047	34,100	-	34,100	125.64
564	Thief River Falls	2,005.81	3,210,198	1,990,977	1,219,220	50,486	1,168,734	582.67
577	Willow River Public	447.16	958,502	496,084	462,418	30,942	431,476	964.92
578	Pine City Public	1,707.17	3,863,623	2,970,733	892,890	171,827	721,062	422.37
581	Edgerton Public	469.09	940,694	655,729	284,965	62,189	222,775	474.91
592	Climax-Shelly Public	187.45	379,169	284,800	94,369	5,748	88,622	472.77
593	Crookston Public	1,232.77	2,817,638	1,555,440	1,262,198	59,661	1,202,536	975.47
595	East Grand Forks Public	2,072.63	4,706,126	2,981,814	1,724,313	64,633	1,659,680	800.76
599	Fertile-Beltrami	525.31	760,106	602,719	157,387	2,490	154,897	294.87
600	Fisher Public	237.46	531,933	453,187	78,747	5,056	73,691	310.33
601	Fosston Public	636.33	1,459,107	1,004,805	454,303	26,089	428,214	672.94
621	Mounds View Public	12,569.40	32,998,167	25,139,676	7,858,491	1,254,922	6,603,569	525.37
622	North St. Paul-Maplewood Oakdale	11,285.37	34,238,077	20,596,927	13,641,150	2,716,736	10,924,414	968.02
623	Roseville Public	7,891.75	22,864,726	13,833,185	9,031,541	1,044,215	7,987,326	1,012.11
624	White Bear Lake	9,045.32	27,892,638	17,797,052	10,095,585	1,200,296	8,895,289	983.41
625	St. Paul Public	35,736.25	113,943,612	65,439,613	48,503,999	6,980,314	41,523,685	1,161.95
630	Red Lake Falls Public	402.59	812,742	525,481	287,261	18,247	269,014	668.21
635	Milroy Public	84.56	99,547	(19,349)	118,896	4,614	114,282	1,351.49
640	Wabasso Public	445.88	338,739	236,110	102,629	12,056	90,573	203.13
656	Faribault Public	3,604.70	11,595,572	6,229,057	5,366,515	710,042	4,656,473	1,291.78
659	Northfield Public	4,259.35	11,494,918	6,568,728	4,926,190	441,704	4,484,486	1,052.86

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	391.79	926,697	588,460	338,237	28,735	309,502	789.97
676	Badger Public	244.33	584,694	426,761	157,933	8,736	149,197	610.64
682	Roseau Public	1,239.42	2,330,294	1,352,457	977,837	46,543	931,294	751.40
690	Warroad Public	1,114.48	2,501,141	1,559,932	941,209	39,576	901,633	809.02
695	Chisholm Public	745.43	1,908,828	1,017,474	891,354	65,801	825,553	1,107.49
696	Ely Public	544.87	1,372,725	856,022	516,703	30,644	486,059	892.06
698	Floodwood Public	160.23	325,536	244,794	80,742	4,539	76,203	475.59
700	Hermantown Public	2,246.37	4,567,153	2,938,238	1,628,914	181,558	1,447,356	644.31
701	Hibbing Public	2,335.83	6,146,640	3,501,434	2,645,206	155,425	2,489,781	1,065.91
704	Proctor Public	2,022.37	4,349,150	2,956,572	1,392,578	151,469	1,241,110	613.69
707	Nett Lake Public	96.83	283,466	(82,952)	366,418	1,457	364,961	3,769.09
709	Duluth Public	8,850.87	26,066,529	15,934,617	10,131,912	1,200,432	8,931,480	1,009.11
712	Mountain Iron-Buhl	594.35	1,569,518	833,485	736,032	38,994	697,039	1,172.77
716	Belle Plaine Public	1,707.34	3,532,026	1,527,894	2,004,132	213,423	1,790,709	1,048.83
717	Jordan Public	2,027.62	3,670,681	1,805,438	1,865,243	96,977	1,768,265	872.09
719	Prior Lake-Savage Area	9,702.10	18,029,596	11,598,961	6,430,635	704,570	5,726,065	590.19
720	Shakopee Public	8,765.30	19,424,532	10,155,738	9,268,794	728,235	8,540,559	974.36
721	New Prague Area	4,538.68	7,797,608	4,483,830	3,313,778	416,256	2,897,522	638.41
726	Becker Public	3,033.46	5,878,973	3,542,702	2,336,271	283,671	2,052,600	676.65
727	Big Lake Public	3,451.75	7,706,098	3,134,668	4,571,430	403,093	4,168,337	1,207.60
728	Elk River	14,875.58	33,780,300	23,090,368	10,689,932	1,391,516	9,298,416	625.08

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
738	Holdingford Public	1,157.65	1,912,626	1,258,300	654,326	27,077	627,249	541.83
739	Kimball Public	827.27	1,346,781	860,498	486,283	36,063	450,220	544.22
740	Melrose Public	1,436.15	2,877,210	1,619,809	1,257,401	84,512	1,172,889	816.69
741	Paynesville Public	993.44	1,978,975	1,126,512	852,464	22,483	829,981	835.46
742	St. Cloud Public	10,057.21	33,767,613	21,283,184	12,484,429	1,309,631	11,174,797	1,111.12
743	Sauk Centre Public	1,195.94	2,421,186	1,241,120	1,180,066	81,461	1,098,605	918.61
745	Albany Public	1,923.55	3,695,631	2,393,297	1,302,334	34,409	1,267,925	659.16
748	Sartell-St. Stephen	4,469.41	9,124,187	5,212,182	3,912,005	319,278	3,592,727	803.85
750	Rocori Public	2,588.50	4,586,638	2,887,532	1,699,106	141,618	1,557,488	601.70
756	Blooming Prairie Public	900.29	1,391,989	925,189	466,800	38,158	428,642	476.12
761	Owatonna Public	5,350.69	13,484,844	7,706,646	5,778,198	740,527	5,037,671	941.50
763	Medford Public	976.46	1,400,648	1,076,249	324,399	15,621	308,778	316.22
768	Hancock Public	459.94	576,149	352,976	223,173	4,797	218,377	474.79
771	Chokio-Alberta Public	172.56	363,951	163,796	200,156	11,719	188,437	1,092.01
775	Kerkhoven-Murdock-Sunburg	857.03	1,579,404	1,161,883	417,521	27,918	389,603	454.60
777	Benson Public	847.31	1,737,000	1,320,917	416,083	65,653	350,430	413.58
786	Bertha-Hewitt Public	569.32	1,080,156	835,514	244,642	14,432	230,210	404.36
787	Browerville Public	575.47	1,248,669	966,100	282,569	41,682	240,887	418.59
801	Browns Valley Public	165.39	417,947	297,389	120,558	5,167	115,391	697.69
803	Wheaton Area Public	395.64	777,511	552,862	224,649	10,344	214,305	541.67
811	Wabasha-Kellogg Public	999.39	1,677,198	1,321,177	356,022	44,719	311,303	311.49

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
813	Lake City Public	1,353.27	2,146,337	1,260,363	885,974	61,725	824,249	609.08
815	Prinsburg Public	1.10	416,100	361,485	54,616	91	54,524	49,567.41
818	Verndale Public	580.73	1,027,199	783,566	243,633	65,042	178,591	307.53
820	Sebeka Public	507.22	930,060	509,409	420,651	27,022	393,629	776.05
821	Menahga Public	1,059.42	1,997,476	1,416,846	580,630	77,981	502,649	474.46
829	Waseca Public	1,911.83	4,529,172	3,091,258	1,437,914	244,572	1,193,341	624.19
831	Forest Lake Public	6,443.13	16,355,394	8,587,927	7,767,467	928,696	6,838,771	1,061.41
832	Mahtomedi Public	3,515.39	6,784,909	4,287,705	2,497,204	211,588	2,285,616	650.17
833	South Washington County	20,315.67	53,981,656	34,237,965	19,743,691	2,825,302	16,918,389	832.78
834	Stillwater Area Public	8,906.40	23,848,476	12,439,506	11,408,970	922,927	10,486,043	1,177.36
836	Butterfield Public	240.66	399,387	261,251	138,136	5,682	132,454	550.38
837	Madelia Public	669.73	1,525,578	980,824	544,754	89,456	455,297	679.82
840	St. James Public	1,158.88	1,979,562	1,367,901	611,661	77,641	534,020	460.81
846	Breckenridge Public	684.57	1,374,767	782,685	592,082	16,005	576,076	841.52
850	Rothsay Public	327.42	289,533	178,693	110,840	11,708	99,132	302.77
852	Campbell-Tintah Public	140.75	227,434	150,816	76,617	3,457	73,161	519.79
857	Lewiston-Altura Public	732.73	1,563,738	1,098,089	465,649	19,632	446,017	608.71
858	St. Charles Public	1,104.24	1,497,631	817,494	680,137	21,540	658,597	596.43
861	Winona Area Public	2,719.96	9,936,069	6,755,275	3,180,794	517,271	2,663,523	979.25
876	Annandale Public	2,219.57	4,220,750	2,453,363	1,767,387	139,120	1,628,267	733.60
877	Buffalo-Hanover-Montrose Public	5,924.86	14,322,165	7,791,453	6,530,711	647,599	5,883,112	992.95

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	2,625.85	4,736,261	2,802,754	1,933,507	110,357	1,823,150	694.31
881	Maple Lake Public	877.88	2,111,582	1,211,459	900,122	73,751	826,371	941.33
882	Monticello Public	4,614.94	7,856,613	3,797,280	4,059,333	424,046	3,635,287	787.72
883	Rockford Public	1,703.89	2,942,684	1,630,010	1,312,674	90,425	1,222,249	717.33
885	St. Michael-Albertville	7,145.46	11,571,516	6,106,430	5,465,087	511,171	4,953,916	693.30
891	Canby Public	649.85	816,895	567,034	249,862	23,595	226,267	348.18
911	Cambridge-Isanti Public	5,520.68	12,809,877	8,321,074	4,488,803	621,843	3,866,960	700.45
912	Milaca Public	1,803.03	4,804,016	2,938,438	1,865,578	145,061	1,720,518	954.24
914	Ulen-Hitterdal Public	309.89	456,122	223,441	232,680	19,962	212,718	686.43
2071	Lake Crystal-Wellcome Memorial	1,018.87	2,008,115	1,230,223	777,892	63,757	714,134	700.91
2125	Triton	1,082.30	1,820,388	697,633	1,122,754	83,448	1,039,306	960.28
2134	United South Central	794.03	1,813,444	1,152,156	661,288	69,580	591,709	745.20
2135	Maple River	972.37	2,408,625	1,747,573	661,052	61,450	599,601	616.64
2137	Kingsland Public	607.17	941,424	325,651	615,773	115,133	500,640	824.55
2142	St. Louis County	2,120.50	5,946,022	3,671,659	2,274,363	295,112	1,979,251	933.39
2143	Waterville-Elysian-Morristown	825.06	1,235,765	997,256	238,509	19,050	219,459	265.99
2144	Chisago Lakes	3,639.58	7,981,803	4,390,924	3,590,879	260,868	3,330,010	914.94
2149	Minnewaska	1,414.61	5,697,476	5,349,633	347,844	117,206	230,638	163.04
2155	Wadena-Deer Creek	1,185.47	2,632,736	1,389,257	1,243,479	87,554	1,155,925	975.08
2159	Buffalo Lk-Hector-Stewart Public	535.80	793,648	382,743	410,905	38,996	371,910	694.12
2164	Dilworth-Glyndon-Felton	1,700.99	3,233,826	2,092,723	1,141,103	17,190	1,123,913	660.74

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2165	Hinckley-Finlayson	1,080.88	2,288,702	1,117,976	1,170,727	155,633	1,015,093	939.14
2167	Lakeview	692.73	1,226,946	903,575	323,371	21,164	302,206	436.25
2168	NRHEG	887.27	1,426,805	1,014,574	412,232	74,312	337,920	380.85
2169	Murray County Central	771.07	1,453,705	939,370	514,335	30,594	483,741	627.36
2170	Staples-Motley	1,065.39	2,267,401	1,259,342	1,008,059	192,920	815,139	765.11
2171	Kittson Central	256.17	422,756	266,334	156,422	8,403	148,019	577.82
2172	Kenyon-Wanamingo	744.18	1,667,954	760,779	907,175	51,841	855,334	1,149.36
2174	Pine River-Backus	947.70	2,231,697	1,271,467	960,230	167,718	792,512	836.25
2176	Warren-Alvarado-Oslo	589.74	658,866	523,513	135,353	43,743	91,610	155.34
2180	Maccray	773.31	1,810,191	1,407,383	402,807	30,566	372,241	481.36
2184	Luverne Public	1,246.14	2,866,910	1,997,650	869,260	93,193	776,067	622.78
2190	Yellow Medicine East	702.37	2,223,976	1,287,553	936,423	80,763	855,660	1,218.25
2198	Fillmore Central	636.06	1,117,170	711,512	405,658	16,110	389,548	612.44
2215	Norman County East	241.21	427,546	244,668	182,878	21,562	161,317	668.78
2310	Sibley East	1,192.61	2,171,627	993,597	1,178,031	130,852	1,047,178	878.06
2311	Clearbrook-Gonvick	488.38	1,134,912	839,107	295,805	17,488	278,317	569.88
2342	West Central Area	839.58	1,488,850	748,982	739,868	69,674	670,194	798.25
2358	Tri-County	200.31	512,232	267,727	244,505	7,597	236,908	1,182.71
2364	Belgrade-Brooten-Elrosa	675.08	1,176,570	599,782	576,788	25,449	551,339	816.70
2365	G.F.W.	686.54	1,479,379	521,661	957,718	74,793	882,924	1,286.05
2396	A.C.G.C. Public	967.79	2,327,299	1,360,722	966,577	51,964	914,614	945.05

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2397	Le Sueur-Henderson	1,017.39	2,301,576	1,137,643	1,163,933	131,048	1,032,884	1,015.23
2448	Martin County West	743.94	1,322,436	832,539	489,897	31,647	458,250	615.98
2534	Bird Island-Olivia-Lake Lillian	656.08	1,126,692	558,713	567,979	47,962	520,018	792.61
2536	Granada Huntley East Chain	349.19	454,993	365,120	89,874	4,799	85,074	243.63
2580	East Central	817.68	1,796,946	844,902	952,043	109,930	842,113	1,029.88
2609	Win-E-Mac	459.77	998,348	589,697	408,651	18,039	390,612	849.58
2683	Greenbush-Middle River	254.41	461,309	266,366	194,943	2,036	192,907	758.25
2687	Howard Lake-Waverly-Winsted	1,382.77	2,828,359	1,695,289	1,133,069	92,741	1,040,328	752.35
2689	Pipestone Area	1,222.34	2,015,697	1,207,699	807,998	95,575	712,423	582.84
2711	Mesabi East	979.22	2,241,680	1,635,898	605,781	53,936	551,845	563.56
2752	Fairmont Area	1,964.78	3,651,418	2,160,707	1,490,711	95,958	1,394,753	709.88
2753	Long Prairie-Grey Eagle	1,039.72	2,169,154	939,102	1,230,052	34,782	1,195,271	1,149.61
2754	Cedar Mountain	479.89	1,435,741	1,044,173	391,567	51,032	340,536	709.61
2769	Morris Area Public	1,143.27	1,899,399	1,515,436	383,963	121,174	262,789	229.86
2805	Zumbrota-Mazeppa	1,373.90	2,801,826	1,723,745	1,078,081	78,269	999,812	727.72
2835	Janesville-Waldorf-Pemberton	752.27	1,494,624	1,093,063	401,561	44,749	356,812	474.31
2853	Lac Qui Parle Valley	848.86	1,928,032	1,280,578	647,454	64,903	582,552	686.28
2856	Stephen-Argyle Central	320.88	828,818	540,182	288,637	5,372	283,265	882.78
2859	Glencoe-Silver Lake	1,610.07	4,050,047	2,159,435	1,890,612	147,561	1,743,051	1,082.59
2860	Blue Earth Area Public	1,186.66	1,972,313	942,680	1,029,633	78,507	951,126	801.52
2884	Red Rock Central	424.56	506,705	281,280	225,425	3,035	222,390	523.81

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	283.07	569,499	379,715	189,784	16,828	172,956	611.00
2888	Clinton-Graceville-Beardsley	329.48	661,222	373,357	287,865	22,714	265,150	804.75
2889	Lake Park Audubon	807.69	1,123,026	634,304	488,723	41,145	447,578	554.15
2890	Renville County West	591.41	1,207,856	710,811	497,045	36,520	460,525	778.69
2895	Jackson County Central	1,254.05	2,445,568	1,473,124	972,444	110,001	862,443	687.73
2897	Redwood Area	1,184.32	2,439,501	1,292,001	1,147,501	58,321	1,089,179	919.67
2898	Westbrook-Walnut Grove	457.74	927,410	447,040	480,370	30,294	450,076	983.26
2899	Plainview-Elgin-Millville	1,594.04	2,248,369	1,374,634	873,735	44,269	829,466	520.35
2902	RTR Public	667.87	962,320	643,388	318,932	24,760	294,172	440.46
2903	Ortonville Public	518.35	1,111,301	764,146	347,155	38,702	308,452	595.07
2904	Tracy Area Public	707.63	1,559,686	778,540	781,146	43,953	737,193	1,041.78
2905	Tri-City United	2,068.08	4,323,211	2,053,582	2,269,629	205,535	2,064,093	998.07
2906	Red Lake County Central	404.28	850,028	547,059	302,969	8,341	294,628	728.77
2907	Round Lake-Brewster Public	495.72	330,554	(61,602)	392,156	20,827	371,329	749.07
2908	Brandon-Evansville Public	560.89	723,905	332,100	391,804	19,950	371,854	662.97
2909	Rock Ridge Public	2,684.82	5,970,960	3,452,393	2,518,567	210,867	2,307,700	859.54
2910	Ada-Borup West	738.93	1,835,393	1,166,755	668,638	53,128	615,509	832.97

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	1.10	416,100	361,485	54,616	91	54,524	49,567.41
707	Nett Lake Public	96.83	283,466	(82,952)	366,418	1,457	364,961	3,769.09
286	Brooklyn Center	2,456.03	6,850,463	1,328,514	5,521,949	512,729	5,009,220	2,039.56
166	Cook County Public	455.83	1,667,279	816,932	850,348	39,924	810,424	1,777.91
1.2	Minneapolis Public	31,670.57	115,746,939	59,073,404	56,673,535	8,336,587	48,336,948	1,526.24
13	Columbia Heights Public	3,688.36	9,841,193	3,335,733	6,505,460	973,053	5,532,407	1,499.96
323	Franconia Public School	24.21	-	(35,105)	35,105	-	35,105	1,450.00
280	Richfield Public	4,488.25	12,083,509	5,090,258	6,993,252	741,996	6,251,256	1,392.80
281	Robbinsdale Public	12,199.40	33,414,101	14,162,428	19,251,674	2,394,024	16,857,650	1,381.84
635	Milroy Public	84.56	99,547	(19,349)	118,896	4,614	114,282	1,351.49
25	Pine Point Public	78.06	318,364	214,047	104,317	-	104,317	1,336.37
480	Onamia Public	593.21	2,882,884	1,868,986	1,013,899	225,022	788,876	1,329.84
197	West St. Paul-Mendota Heights-Ea	5,442.91	17,071,942	8,873,612	8,198,330	1,014,133	7,184,197	1,319.92
432	Mahnomen Public	715.17	1,420,198	423,213	996,985	60,678	936,307	1,309.21
108	Central Public	1,013.16	2,028,932	653,077	1,375,855	67,014	1,308,841	1,291.84
656	Faribault Public	3,604.70	11,595,572	6,229,057	5,366,515	710,042	4,656,473	1,291.78
2365	G.F.W.	686.54	1,479,379	521,661	957,718	74,793	882,924	1,286.05
271	Bloomington Public	11,268.12	35,778,048	19,657,659	16,120,388	2,019,822	14,100,567	1,251.37
38	Red Lake Public	1,537.02	5,331,929	3,097,897	2,234,032	326,874	1,907,158	1,240.82
403	Ivanhoe Public	133.25	224,011	54,939	169,072	4,562	164,510	1,234.60

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
4	Mcgregor Public	474.86	1,352,782	731,089	621,693	42,200	579,493	1,220.34
2190	Yellow Medicine East	702.37	2,223,976	1,287,553	936,423	80,763	855,660	1,218.25
727	Big Lake Public	3,451.75	7,706,098	3,134,668	4,571,430	403,093	4,168,337	1,207.60
191	Burnsville Public	8,439.43	26,509,397	15,146,225	11,363,172	1,269,049	10,094,123	1,196.07
2358	Tri-County	200.31	512,232	267,727	244,505	7,597	236,908	1,182.71
834	Stillwater Area Public	8,906.40	23,848,476	12,439,506	11,408,970	922,927	10,486,043	1,177.36
712	Mountain Iron-Buhl	594.35	1,569,518	833,485	736,032	38,994	697,039	1,172.77
256	Red Wing Public	2,827.65	7,777,495	4,163,470	3,614,025	302,760	3,311,264	1,171.03
625	St. Paul Public	35,736.25	113,943,612	65,439,613	48,503,999	6,980,314	41,523,685	1,161.95
93	Carlton Public	415.17	903,524	405,086	498,439	17,989	480,449	1,157.24
2753	Long Prairie-Grey Eagle	1,039.72	2,169,154	939,102	1,230,052	34,782	1,195,271	1,149.61
2172	Kenyon-Wanamingo	744.18	1,667,954	760,779	907,175	51,841	855,334	1,149.36
333	Ogilvie Public	569.39	1,340,703	629,408	711,295	68,611	642,684	1,128.72
742	St. Cloud Public	10,057.21	33,767,613	21,283,184	12,484,429	1,309,631	11,174,797	1,111.12
695	Chisholm Public	745.43	1,908,828	1,017,474	891,354	65,801	825,553	1,107.49
238	Mabel-Canton Public	242.65	510,879	241,903	268,977	2,739	266,238	1,097.21
771	Chokio-Alberta Public	172.56	363,951	163,796	200,156	11,719	188,437	1,092.01
508	St. Peter Public	2,280.18	6,106,856	3,397,542	2,709,314	236,134	2,473,180	1,084.64
2859	Glencoe-Silver Lake	1,610.07	4,050,047	2,159,435	1,890,612	147,561	1,743,051	1,082.59
701	Hibbing Public	2,335.83	6,146,640	3,501,434	2,645,206	155,425	2,489,781	1,065.91
831	Forest Lake Public	6,443.13	16,355,394	8,587,927	7,767,467	928,696	6,838,771	1,061.41
465	Litchfield Public	1,656.87	4,237,619	2,375,077	1,862,542	110,210	1,752,333	1,057.62

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
659	Northfield Public	4,259.35	11,494,918	6,568,728	4,926,190	441,704	4,484,486	1,052.86
177	Windom Public	1,271.78	3,221,313	1,737,842	1,483,471	146,075	1,337,396	1,051.59
716	Belle Plaine Public	1,707.34	3,532,026	1,527,894	2,004,132	213,423	1,790,709	1,048.83
192	Farmington Public	7,527.60	17,617,760	8,916,618	8,701,142	825,398	7,875,744	1,046.25
2904	Tracy Area Public	707.63	1,559,686	778,540	781,146	43,953	737,193	1,041.78
306	Laporte Public	349.78	842,637	444,195	398,442	34,714	363,728	1,039.88
2580	East Central	817.68	1,796,946	844,902	952,043	109,930	842,113	1,029.88
2397	Le Sueur-Henderson	1,017.39	2,301,576	1,137,643	1,163,933	131,048	1,032,884	1,015.23
623	Roseville Public	7,891.75	22,864,726	13,833,185	9,031,541	1,044,215	7,987,326	1,012.11
709	Duluth Public	8,850.87	26,066,529	15,934,617	10,131,912	1,200,432	8,931,480	1,009.11
200	Hastings Public	4,555.59	11,078,253	6,014,603	5,063,650	487,777	4,575,873	1,004.45
2905	Tri-City United	2,068.08	4,323,211	2,053,582	2,269,629	205,535	2,064,093	998.07
279	Osseo Public	22,349.28	57,298,947	31,968,085	25,330,862	3,122,618	22,208,243	993.69
877	Buffalo-Hanover-Montrose Public	5,924.86	14,322,165	7,791,453	6,530,711	647,599	5,883,112	992.95
194	Lakeville Public	12,650.37	32,437,682	18,339,148	14,098,534	1,654,203	12,444,331	983.71
624	White Bear Lake	9,045.32	27,892,638	17,797,052	10,095,585	1,200,296	8,895,289	983.41
2898	Westbrook-Walnut Grove	457.74	927,410	447,040	480,370	30,294	450,076	983.26
861	Winona Area Public	2,719.96	9,936,069	6,755,275	3,180,794	517,271	2,663,523	979.25
593	Crookston Public	1,232.77	2,817,638	1,555,440	1,262,198	59,661	1,202,536	975.47
2155	Wadena-Deer Creek	1,185.47	2,632,736	1,389,257	1,243,479	87,554	1,155,925	975.08
720	Shakopee Public	8,765.30	19,424,532	10,155,738	9,268,794	728,235	8,540,559	974.36
347	Willmar Public	4,524.84	12,587,067	7,790,361	4,796,706	397,715	4,398,991	972.19

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
622	North St. Paul-Maplewood Oakdale	11,285.37	34,238,077	20,596,927	13,641,150	2,716,736	10,924,414	968.02
577	Willow River Public	447.16	958,502	496,084	462,418	30,942	431,476	964.92
115	Cass Lake-Bena Public	1,207.54	3,687,020	2,374,004	1,313,016	150,546	1,162,470	962.68
2125	Triton	1,082.30	1,820,388	697,633	1,122,754	83,448	1,039,306	960.28
912	Milaca Public	1,803.03	4,804,016	2,938,438	1,865,578	145,061	1,720,518	954.24
283	St. Louis Park Public	4,865.87	11,793,204	6,736,442	5,056,762	435,711	4,621,051	949.69
273	Edina Public	9,154.26	22,973,394	13,706,029	9,267,364	603,008	8,664,356	946.48
2396	A.C.G.C. Public	967.79	2,327,299	1,360,722	966,577	51,964	914,614	945.05
761	Owatonna Public	5,350.69	13,484,844	7,706,646	5,778,198	740,527	5,037,671	941.50
881	Maple Lake Public	877.88	2,111,582	1,211,459	900,122	73,751	826,371	941.33
2165	Hinckley-Finlayson	1,080.88	2,288,702	1,117,976	1,170,727	155,633	1,015,093	939.14
2142	St. Louis County	2,120.50	5,946,022	3,671,659	2,274,363	295,112	1,979,251	933.39
181	Brainerd Public	6,694.08	23,478,622	16,285,259	7,193,363	961,468	6,231,895	930.96
2897	Redwood Area	1,184.32	2,439,501	1,292,001	1,147,501	58,321	1,089,179	919.67
743	Sauk Centre Public	1,195.94	2,421,186	1,241,120	1,180,066	81,461	1,098,605	918.61
309	Park Rapids Public	1,837.50	3,816,077	1,999,110	1,816,966	133,806	1,683,160	916.01
2144	Chisago Lakes	3,639.58	7,981,803	4,390,924	3,590,879	260,868	3,330,010	914.94
11	Anoka-Hennepin Public	41,211.54	113,214,292	69,314,722	43,899,570	6,332,349	37,567,221	911.57
110	Waconia Public	4,410.07	11,328,658	7,080,985	4,247,673	295,981	3,951,692	896.06
277	Westonka Public	2,650.34	5,457,937	2,857,104	2,600,833	228,342	2,372,491	895.16
696	Ely Public	544.87	1,372,725	856,022	516,703	30,644	486,059	892.06
270	Hopkins Public	7,585.45	17,057,816	9,439,900	7,617,917	866,715	6,751,202	890.02

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
2856	Stephen-Argyle Central	320.88	828,818	540,182	288,637	5,372	283,265	882.78
118	Northland Community	372.02	1,160,962	781,633	379,329	51,103	328,226	882.28
199	Inver Grove Heights	3,745.01	8,916,815	5,052,555	3,864,260	564,862	3,299,397	881.01
31	Bemidji Public	5,143.49	15,912,104	10,531,206	5,380,898	856,350	4,524,548	879.66
2310	Sibley East	1,192.61	2,171,627	993,597	1,178,031	130,852	1,047,178	878.06
6	South St. Paul Public	3,322.59	7,372,788	4,080,678	3,292,110	385,965	2,906,146	874.66
717	Jordan Public	2,027.62	3,670,681	1,805,438	1,865,243	96,977	1,768,265	872.09
314	Braham Public	808.61	1,491,535	760,556	730,979	28,403	702,575	868.87
16	Spring Lake Park Public	6,625.72	12,666,446	5,968,059	6,698,387	965,462	5,732,924	865.25
196	Rosemount-Apple Valley-Eagan	31,655.19	86,865,653	54,603,383	32,262,270	4,904,594	27,357,677	864.24
2909	Rock Ridge Public	2,684.82	5,970,960	3,452,393	2,518,567	210,867	2,307,700	859.54
2609	Win-E-Mac	459.77	998,348	589,697	408,651	18,039	390,612	849.58
381	Lake Superior Public	1,439.49	2,893,562	1,544,149	1,349,413	131,206	1,218,207	846.28
138	North Branch Public	2,811.31	5,653,121	3,056,537	2,596,584	223,098	2,373,486	844.26
492	Austin Public	5,510.85	14,458,699	8,955,672	5,503,026	854,940	4,648,087	843.44
252	Cannon Falls Public	1,198.87	2,465,864	1,377,915	1,087,949	77,284	1,010,665	843.01
846	Breckenridge Public	684.57	1,374,767	782,685	592,082	16,005	576,076	841.52
2174	Pine River-Backus	947.70	2,231,697	1,271,467	960,230	167,718	792,512	836.25
741	Paynesville Public	993.44	1,978,975	1,126,512	852,464	22,483	829,981	835.46
2910	Ada-Borup West	738.93	1,835,393	1,166,755	668,638	53,128	615,509	832.97
833	South Washington County	20,315.67	53,981,656	34,237,965	19,743,691	2,825,302	16,918,389	832.78
2137	Kingsland Public	607.17	941,424	325,651	615,773	115,133	500,640	824.55

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
206	Alexandria Public	4,489.96	11,484,754	7,091,536	4,393,218	695,092	3,698,126	823.64
36	Kelliher Public	328.12	871,835	593,851	277,985	9,818	268,167	817.28
477	Princeton Public	3,478.16	6,770,006	3,675,766	3,094,240	252,787	2,841,452	816.94
2364	Belgrade-Brooten-Elrosa	675.08	1,176,570	599,782	576,788	25,449	551,339	816.70
740	Melrose Public	1,436.15	2,877,210	1,619,809	1,257,401	84,512	1,172,889	816.69
690	Warroad Public	1,114.48	2,501,141	1,559,932	941,209	39,576	901,633	809.02
2888	Clinton-Graceville-Beardsley	329.48	661,222	373,357	287,865	22,714	265,150	804.75
88	New Ulm Public	2,364.26	5,730,971	3,560,325	2,170,646	268,758	1,901,889	804.43
748	Sartell-St. Stephen	4,469.41	9,124,187	5,212,182	3,912,005	319,278	3,592,727	803.85
2860	Blue Earth Area Public	1,186.66	1,972,313	942,680	1,029,633	78,507	951,126	801.52
595	East Grand Forks Public	2,072.63	4,706,126	2,981,814	1,724,313	64,633	1,659,680	800.76
129	Montevideo Public	1,536.15	3,585,065	2,271,259	1,313,806	85,863	1,227,943	799.36
2342	West Central Area	839.58	1,488,850	748,982	739,868	69,674	670,194	798.25
81	Comfrey Public	145.18	340,964	220,988	119,976	4,434	115,543	795.86
2534	Bird Island-Olivia-Lake Lillian	656.08	1,126,692	558,713	567,979	47,962	520,018	792.61
152	Moorhead Public	7,651.23	21,649,612	14,640,255	7,009,358	960,332	6,049,026	790.60
671	Hills-Beaver Creek	391.79	926,697	588,460	338,237	28,735	309,502	789.97
882	Monticello Public	4,614.94	7,856,613	3,797,280	4,059,333	424,046	3,635,287	787.72
332	Mora Public	1,730.24	3,550,714	1,977,828	1,572,886	213,633	1,359,252	785.59
2890	Renville County West	591.41	1,207,856	710,811	497,045	36,520	460,525	778.69
820	Sebeka Public	507.22	930,060	509,409	420,651	27,022	393,629	776.05
2170	Staples-Motley	1,065.39	2,267,401	1,259,342	1,008,059	192,920	815,139	765.11

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
300	La Crescent-Hokah	1,169.98	2,883,076	1,873,492	1,009,584	120,321	889,262	760.07
2683	Greenbush-Middle River	254.41	461,309	266,366	194,943	2,036	192,907	758.25
47	Sauk Rapids-Rice Public	4,678.07	12,801,149	8,876,778	3,924,371	387,073	3,537,298	756.14
2687	Howard Lake-Waverly-Winsted	1,382.77	2,828,359	1,695,289	1,133,069	92,741	1,040,328	752.35
682	Roseau Public	1,239.42	2,330,294	1,352,457	977,837	46,543	931,294	751.40
2907	Round Lake-Brewster Public	495.72	330,554	(61,602)	392,156	20,827	371,329	749.07
487	Upsala Public	399.96	626,533	287,094	339,438	40,506	298,932	747.40
112	Eastern Carver County Public	10,130.30	21,837,335	13,380,222	8,457,113	901,611	7,555,501	745.83
23	Frazee-Vergas Public	932.07	2,055,951	1,328,779	727,173	32,209	694,964	745.61
2134	United South Central	794.03	1,813,444	1,152,156	661,288	69,580	591,709	745.20
545	Henning Public	391.46	719,172	403,670	315,502	26,219	289,283	738.99
482	Little Falls Public	2,623.73	5,788,423	3,505,229	2,283,194	349,402	1,933,792	737.04
423	Hutchinson Public	2,907.77	6,701,246	4,300,044	2,401,202	262,806	2,138,396	735.41
876	Annandale Public	2,219.57	4,220,750	2,453,363	1,767,387	139,120	1,628,267	733.60
378	Dawson-Boyd Public	608.10	1,572,650	1,076,182	496,468	50,505	445,963	733.37
173	Mountain Lake Public	551.28	940,704	512,936	427,768	24,318	403,451	731.84
2906	Red Lake County Central	404.28	850,028	547,059	302,969	8,341	294,628	728.77
2805	Zumbrota-Mazeppa	1,373.90	2,801,826	1,723,745	1,078,081	78,269	999,812	727.72
139	Rush City Public	958.42	1,779,824	1,035,079	744,745	47,577	697,168	727.41
548	Pelican Rapids Public	940.36	1,364,168	646,377	717,791	36,079	681,712	724.95
319	Nashwauk-Keewatin	608.32	1,550,506	1,072,099	478,407	40,285	438,122	720.22
113	Walker-Hackensack-Akeley	798.85	1,836,481	1,185,883	650,597	77,128	573,469	717.87

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
883	Rockford Public	1,703.89	2,942,684	1,630,010	1,312,674	90,425	1,222,249	717.33
203	Hayfield Public	748.05	1,428,528	817,321	611,207	76,772	534,436	714.44
535	Rochester Public	18,941.75	54,841,692	38,691,367	16,150,325	2,658,906	13,491,419	712.26
2752	Fairmont Area	1,964.78	3,651,418	2,160,707	1,490,711	95,958	1,394,753	709.88
2754	Cedar Mountain	479.89	1,435,741	1,044,173	391,567	51,032	340,536	709.61
499	Leroy-Ostrander Public	263.78	603,050	387,387	215,663	28,531	187,131	709.42
182	Crosby-Ironton Public	1,109.46	3,064,057	2,134,919	929,138	145,591	783,547	706.24
317	Deer River Public	935.28	3,232,427	2,436,109	796,318	137,076	659,242	704.86
2071	Lake Crystal-Wellcome Memorial	1,018.87	2,008,115	1,230,223	777,892	63,757	714,134	700.91
911	Cambridge-Isanti Public	5,520.68	12,809,877	8,321,074	4,488,803	621,843	3,866,960	700.45
1	Aitkin Public	1,146.11	2,432,963	1,512,961	920,003	117,686	802,316	700.03
801	Browns Valley Public	165.39	417,947	297,389	120,558	5,167	115,391	697.69
282	St. Anthony-New Brighton	1,950.59	3,156,729	1,711,478	1,445,250	85,040	1,360,210	697.33
500	Southland Public	471.70	818,436	425,153	393,283	64,798	328,485	696.39
879	Delano Public	2,625.85	4,736,261	2,802,754	1,933,507	110,357	1,823,150	694.31
2159	Buffalo Lk-Hector-Stewart Public	535.80	793,648	382,743	410,905	38,996	371,910	694.12
885	St. Michael-Albertville	7,145.46	11,571,516	6,106,430	5,465,087	511,171	4,953,916	693.30
497	Lyle Public	329.15	595,823	307,103	288,720	61,698	227,022	689.72
2895	Jackson County Central	1,254.05	2,445,568	1,473,124	972,444	110,001	862,443	687.73
914	Ulen-Hitterdal Public	309.89	456,122	223,441	232,680	19,962	212,718	686.43
2853	Lac Qui Parle Valley	848.86	1,928,032	1,280,578	647,454	64,903	582,552	686.28
549	Perham-Dent Public	1,708.70	3,411,478	2,101,653	1,309,825	141,344	1,168,482	683.84

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
22	Detroit Lakes Public	3,006.28	6,800,873	4,521,934	2,278,939	230,253	2,048,686	681.47
837	Madelia Public	669.73	1,525,578	980,824	544,754	89,456	455,297	679.82
116	Pillager Public	1,328.37	2,836,452	1,825,523	1,010,928	108,803	902,125	679.12
726	Becker Public	3,033.46	5,878,973	3,542,702	2,336,271	283,671	2,052,600	676.65
601	Fosston Public	636.33	1,459,107	1,004,805	454,303	26,089	428,214	672.94
2215	Norman County East	241.21	427,546	244,668	182,878	21,562	161,317	668.78
630	Red Lake Falls Public	402.59	812,742	525,481	287,261	18,247	269,014	668.21
544	Fergus Falls Public	3,378.36	4,432,057	2,026,152	2,405,905	148,645	2,257,260	668.15
518	Worthington Public	4,033.55	8,034,898	5,209,766	2,825,132	149,839	2,675,293	663.26
2908	Brandon-Evansville Public	560.89	723,905	332,100	391,804	19,950	371,854	662.97
241	Albert Lea Public	3,747.30	11,837,814	8,583,977	3,253,838	773,376	2,480,462	661.93
2164	Dilworth-Glyndon-Felton	1,700.99	3,233,826	2,092,723	1,141,103	17,190	1,123,913	660.74
745	Albany Public	1,923.55	3,695,631	2,393,297	1,302,334	34,409	1,267,925	659.16
413	Marshall Public	2,788.79	6,330,989	4,292,103	2,038,886	200,752	1,838,134	659.12
458	Truman Public	251.17	580,401	392,593	187,808	23,023	164,785	656.07
51	Foley Public	2,095.56	4,264,918	2,790,219	1,474,699	105,417	1,369,282	653.42
463	Eden Valley-Watkins	998.76	1,851,973	1,148,257	703,716	51,920	651,796	652.61
507	Nicollet Public	397.68	616,995	338,663	278,332	18,801	259,530	652.61
284	Wayzata Public	12,919.43	22,726,048	13,467,101	9,258,946	857,704	8,401,242	650.28
832	Mahtomedi Public	3,515.39	6,784,909	4,287,705	2,497,204	211,588	2,285,616	650.17
272	Eden Prairie Public	9,819.36	19,973,947	12,718,350	7,255,598	891,419	6,364,178	648.13
700	Hermantown Public	2,246.37	4,567,153	2,938,238	1,628,914	181,558	1,447,356	644.31

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
318	Grand Rapids Public	4,279.65	10,650,349	7,290,090	3,360,259	605,417	2,754,842	643.71
514	Ellsworth Public	158.98	262,348	155,726	106,622	5,008	101,614	639.16
721	New Prague Area	4,538.68	7,797,608	4,483,830	3,313,778	416,256	2,897,522	638.41
361	International Falls	987.48	1,663,206	1,005,032	658,174	31,803	626,372	634.31
299	Caledonia Public	804.08	1,379,718	834,532	545,186	38,503	506,683	630.14
2169	Murray County Central	771.07	1,453,705	939,370	514,335	30,594	483,741	627.36
728	Elk River	14,875.58	33,780,300	23,090,368	10,689,932	1,391,516	9,298,416	625.08
829	Waseca Public	1,911.83	4,529,172	3,091,258	1,437,914	244,572	1,193,341	624.19
2184	Luverne Public	1,246.14	2,866,910	1,997,650	869,260	93,193	776,067	622.78
473	Isle Public	458.71	1,057,981	746,848	311,133	26,541	284,591	620.42
2135	Maple River	972.37	2,408,625	1,747,573	661,052	61,450	599,601	616.64
2448	Martin County West	743.94	1,322,436	832,539	489,897	31,647	458,250	615.98
704	Proctor Public	2,022.37	4,349,150	2,956,572	1,392,578	151,469	1,241,110	613.69
84	Sleepy Eye Public	609.39	1,065,315	616,823	448,492	74,713	373,778	613.36
534	Stewartville Public	2,239.22	3,959,440	2,464,335	1,495,105	123,196	1,371,909	612.67
2198	Fillmore Central	636.06	1,117,170	711,512	405,658	16,110	389,548	612.44
356	Lancaster Public	195.46	444,110	313,680	130,430	10,854	119,576	611.77
2886	Glenville-Emmons	283.07	569,499	379,715	189,784	16,828	172,956	611.00
676	Badger Public	244.33	584,694	426,761	157,933	8,736	149,197	610.64
813	Lake City Public	1,353.27	2,146,337	1,260,363	885,974	61,725	824,249	609.08
857	Lewiston-Altura Public	732.73	1,563,738	1,098,089	465,649	19,632	446,017	608.71
278	Orono Public	3,118.02	5,196,427	3,161,664	2,034,763	152,421	1,882,343	603.70

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
239	Rushford-Peterson Public	705.55	1,003,454	539,894	463,560	38,583	424,977	602.33
750	Rocori Public	2,588.50	4,586,638	2,887,532	1,699,106	141,618	1,557,488	601.70
111	Watertown-Mayer Public	1,645.02	2,996,979	1,862,669	1,134,310	151,119	983,191	597.68
858	St. Charles Public	1,104.24	1,497,631	817,494	680,137	21,540	658,597	596.43
77	Mankato Public	9,187.63	22,624,450	16,017,843	6,606,607	1,131,025	5,475,582	595.97
2903	Ortonville Public	518.35	1,111,301	764,146	347,155	38,702	308,452	595.07
542	Battle Lake Public	446.22	554,999	279,684	275,316	9,991	265,325	594.61
485	Royalton Public	998.24	1,397,877	772,273	625,604	33,235	592,369	593.41
719	Prior Lake-Savage Area	9,702.10	18,029,596	11,598,961	6,430,635	704,570	5,726,065	590.19
253	Goodhue Public	766.92	826,559	345,775	480,784	28,546	452,238	589.68
2689	Pipestone Area	1,222.34	2,015,697	1,207,699	807,998	95,575	712,423	582.84
564	Thief River Falls	2,005.81	3,210,198	1,990,977	1,219,220	50,486	1,168,734	582.67
2171	Kittson Central	256.17	422,756	266,334	156,422	8,403	148,019	577.82
553	New York Mills Public	837.21	1,336,583	800,993	535,590	51,842	483,748	577.81
2311	Clearbrook-Gonvick	488.38	1,134,912	839,107	295,805	17,488	278,317	569.88
2711	Mesabi East	979.22	2,241,680	1,635,898	605,781	53,936	551,845	563.56
2889	Lake Park Audubon	807.69	1,123,026	634,304	488,723	41,145	447,578	554.15
836	Butterfield Public	240.66	399,387	261,251	138,136	5,682	132,454	550.38
146	Barnesville Public	979.64	1,406,998	818,656	588,343	49,466	538,876	550.08
739	Kimball Public	827.27	1,346,781	860,498	486,283	36,063	450,220	544.22
264	Herman-Norcross	100.63	133,081	77,508	55,573	950	54,624	542.82
261	Ashby Public	356.17	508,029	306,376	201,653	8,589	193,064	542.06

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
738	Holdingford Public	1,157.65	1,912,626	1,258,300	654,326	27,077	627,249	541.83
803	Wheaton Area Public	395.64	777,511	552,862	224,649	10,344	214,305	541.67
316	Greenway Public	1,127.46	4,051,065	3,292,031	759,034	152,013	607,021	538.40
505	Fulda Public	412.51	834,900	594,808	240,092	18,410	221,682	537.40
94	Cloquet Public	3,006.24	6,036,981	4,015,898	2,021,083	411,015	1,610,068	535.58
91	Barnum Public	781.22	1,414,033	976,297	437,736	19,856	417,879	534.91
276	Minnetonka Public	12,276.65	22,881,102	15,620,302	7,260,800	710,924	6,549,876	533.52
621	Mounds View Public	12,569.40	32,998,167	25,139,676	7,858,491	1,254,922	6,603,569	525.37
2884	Red Rock Central	424.56	506,705	281,280	225,425	3,035	222,390	523.81
2899	Plainview-Elgin-Millville	1,594.04	2,248,369	1,374,634	873,735	44,269	829,466	520.35
852	Campbell-Tintah Public	140.75	227,434	150,816	76,617	3,457	73,161	519.79
12	Centennial Public	7,088.59	19,986,361	15,459,649	4,526,712	864,516	3,662,197	516.63
297	Spring Grove	376.54	540,281	321,494	218,787	26,669	192,118	510.22
511	Adrian Public	627.04	1,168,602	837,456	331,145	14,731	316,414	504.62
162	Bagley Public	996.16	1,776,268	1,235,009	541,259	48,545	492,713	494.61
484	Pierz Public	1,369.87	2,319,315	1,586,208	733,108	63,996	669,111	488.45
204	Kasson-Mantorville	2,354.35	2,746,050	1,492,900	1,253,149	114,036	1,139,114	483.83
415	Lynd Public	223.53	152,191	37,713	114,478	6,457	108,021	483.25
227	Chatfield Public	981.93	1,105,947	618,905	487,043	12,719	474,324	483.05
533	Dover-Eyota Public	1,159.88	1,542,676	966,834	575,843	15,565	560,278	483.05
2180	Maccray	773.31	1,810,191	1,407,383	402,807	30,566	372,241	481.36
414	Minneota Public	526.30	856,990	580,210	276,780	23,994	252,786	480.31

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
345	New London-Spicer	1,687.03	3,853,451	2,953,576	899,875	89,917	809,958	480.11
435	Waubun-Ogema-White Earth Public	710.56	1,233,815	865,026	368,789	29,525	339,264	477.46
308	Nevis Public	616.06	990,136	649,397	340,739	47,132	293,607	476.59
756	Blooming Prairie Public	900.29	1,391,989	925,189	466,800	38,158	428,642	476.12
698	Floodwood Public	160.23	325,536	244,794	80,742	4,539	76,203	475.59
581	Edgerton Public	469.09	940,694	655,729	284,965	62,189	222,775	474.91
768	Hancock Public	459.94	576,149	352,976	223,173	4,797	218,377	474.79
821	Menahga Public	1,059.42	1,997,476	1,416,846	580,630	77,981	502,649	474.46
2835	Janesville-Waldorf-Pemberton	752.27	1,494,624	1,093,063	401,561	44,749	356,812	474.31
95	Cromwell-Wright Public	336.67	509,622	339,576	170,046	10,657	159,388	473.43
592	Climax-Shelly Public	187.45	379,169	284,800	94,369	5,748	88,622	472.77
85	Springfield Public	627.60	840,458	531,526	308,932	14,445	294,487	469.23
531	Byron Public	2,468.90	3,077,392	1,849,050	1,228,341	73,453	1,154,889	467.77
840	St. James Public	1,158.88	1,979,562	1,367,901	611,661	77,641	534,020	460.81
547	Parkers Prairie Public	587.39	1,080,014	775,932	304,081	33,790	270,291	460.16
775	Kerkhoven-Murdock-Sunburg	857.03	1,579,404	1,161,883	417,521	27,918	389,603	454.60
99	Esko Public	1,379.50	1,557,344	909,679	647,665	22,762	624,903	452.99
97	Moose Lake Public	624.04	980,457	677,455	303,001	26,308	276,693	443.39
2902	RTR Public	667.87	962,320	643,388	318,932	24,760	294,172	440.46
424	Lester Prairie Public	529.58	560,631	298,322	262,309	29,530	232,778	439.55
2167	Lakeview	692.73	1,226,946	903,575	323,371	21,164	302,206	436.25
14	Fridley Public	3,044.82	7,802,807	6,003,352	1,799,455	482,058	1,317,397	432.67

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
391	Cleveland Public	613.12	651,565	366,758	284,807	20,308	264,499	431.40
186	Pequot Lakes Public	1,938.79	2,837,480	1,804,827	1,032,652	200,235	832,417	429.35
15	St. Francis Area	4,618.11	11,198,928	8,737,914	2,461,015	505,352	1,955,663	423.48
578	Pine City Public	1,707.17	3,863,623	2,970,733	892,890	171,827	721,062	422.37
787	Browerville Public	575.47	1,248,669	966,100	282,569	41,682	240,887	418.59
777	Benson Public	847.31	1,737,000	1,320,917	416,083	65,653	350,430	413.58
441	Marshall County Central	477.71	765,303	566,581	198,722	1,266	197,456	413.34
786	Bertha-Hewitt Public	569.32	1,080,156	835,514	244,642	14,432	230,210	404.36
550	Underwood Public	636.01	704,122	445,240	258,881	10,905	247,977	389.89
242	Alden-Conger Public	478.84	864,600	658,242	206,358	20,199	186,158	388.77
255	Pine Island Public	1,606.99	1,807,589	1,139,163	668,426	46,114	622,312	387.25
100	Wrenshall Public	397.81	875,892	703,260	172,633	20,653	151,980	382.04
2168	NRHEG	887.27	1,426,805	1,014,574	412,232	74,312	337,920	380.85
466	Dassel-Cokato Public	2,321.59	3,567,054	2,651,250	915,804	86,803	829,001	357.08
891	Canby Public	649.85	816,895	567,034	249,862	23,595	226,267	348.18
363	South Koochiching	303.68	668,485	555,045	113,440	8,631	104,809	345.13
150	Hawley Public	1,113.56	1,088,480	681,688	406,792	36,780	370,012	332.28
195	Randolph Public	841.22	972,370	674,969	297,401	21,689	275,712	327.75
404	Lake Benton Public	201.08	266,178	192,481	73,697	8,130	65,567	326.07
495	Grand Meadow Public	518.67	562,206	365,122	197,084	32,377	164,707	317.56
763	Medford Public	976.46	1,400,648	1,076,249	324,399	15,621	308,778	316.22
811	Wabasha-Kellogg Public	999.39	1,677,198	1,321,177	356,022	44,719	311,303	311.49

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
600	Fisher Public	237.46	531,933	453,187	78,747	5,056	73,691	310.33
75	St. Clair Public	836.46	1,010,399	740,818	269,582	10,694	258,888	309.50
818	Verndale Public	580.73	1,027,199	783,566	243,633	65,042	178,591	307.53
2	Hill City Public	263.82	424,341	335,168	89,173	8,715	80,459	304.98
390	Lake Of The Woods	486.51	707,346	544,572	162,774	14,864	147,910	304.02
850	Rothsay Public	327.42	289,533	178,693	110,840	11,708	99,132	302.77
599	Fertile-Beltrami	525.31	760,106	602,719	157,387	2,490	154,897	294.87
2143	Waterville-Elysian-Morristown	825.06	1,235,765	997,256	238,509	19,050	219,459	265.99
32	Blackduck Public	730.81	1,623,591	1,419,233	204,358	17,790	186,568	255.29
2536	Granada Huntley East Chain	349.19	454,993	365,120	89,874	4,799	85,074	243.63
213	Osakis Public	912.14	1,423,295	1,155,638	267,657	54,570	213,087	233.61
2769	Morris Area Public	1,143.27	1,899,399	1,515,436	383,963	121,174	262,789	229.86
330	Heron Lake-Okabena	331.85	553,035	434,017	119,019	44,527	74,492	224.48
447	Grygla Public	150.95	315,240	278,815	36,425	2,780	33,645	222.89
294	Houston Public	2,450.04	3,803,272	2,932,175	871,097	365,836	505,262	206.23
640	Wabasso Public	445.88	338,739	236,110	102,629	12,056	90,573	203.13
2149	Minnewaska	1,414.61	5,697,476	5,349,633	347,844	117,206	230,638	163.04
2176	Warren-Alvarado-Oslo	589.74	658,866	523,513	135,353	43,743	91,610	155.34
362	Littlefork-Big Falls	369.98	552,487	490,813	61,674	13,386	48,287	130.51
561	Goodridge Public	271.40	438,146	404,047	34,100	-	34,100	125.64
402	Hendricks Public	194.55	173,861	145,732	28,129	6,159	21,969	112.92
229	Lanesboro Public	448.13	557,382	521,095	36,286	6,159	30,127	67.23

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
486	Swanville Public	370.33	385,374	346,143	39,230	23,349	15,881	42.88

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	156.24	-	-	-	-	-	-
4001	Bluffview Montessori	219.96	335,782	226,617	109,165	4,303	104,863	476.74
4003	New Heights School, Inc.	124.62	342,130	337,694	4,436	(0)	4,436	35.60
4005	Metro Deaf School	54.12	6,267,710	6,164,608	103,102	103,102	-	-
4007	Minnesota New Country School	242.65	1,283,803	1,246,737	37,066	5,436	31,630	130.35
4008	Pact Charter School	718.55	1,459,701	1,364,352	95,349	8,123	87,226	121.39
4011	Athlos Leadership Academy	921.06	1,677,419	1,539,450	137,969	-	137,969	149.79
4015	Community of Peace Academy	877.91	2,185,754	2,066,938	118,815	34,748	84,067	95.76
4016	World Learner Charter School	202.88	471,026	445,763	25,263	0	25,263	124.52
4017	Minnesota Transitions Charter Sch	5,898.66	7,172,074	6,504,905	667,168	67,847	599,321	101.60
4018	Achieve Language Academy	448.29	700,842	642,256	58,586	577	58,009	129.40
4020	Duluth Public Schools Academy	1,019.32	6,283,739	5,970,064	313,676	219,435	94,241	92.45
4025	Cyber Village Academy	295.52	1,174,963	1,086,492	88,472	896	87,575	296.34
4026	E.C.H.O. Charter School	76.97	176,263	170,535	5,727	-	5,727	74.41
4027	Higher Ground Academy	1,103.57	825,770	734,889	90,881	24,826	66,055	59.86
4029	St. Paul City School	498.78	2,659,090	2,430,711	228,379	43,716	184,664	370.23
4031	Jennings Community School	75.72	229,305	209,481	19,824	3,136	16,688	220.39
4035	Life Prep	181.28	954,382	899,289	55,093	81	55,012	303.47
4036	Face to Face Academy	105.31	394,277	377,073	17,204	-	17,204	163.37
4038	Sojourner Truth Academy	295.66	1,621,639	1,488,981	132,658	1,985	130,673	441.97
4039	High School for Recording Arts	406.65	1,644,538	1,556,509	88,029	-	88,029	216.47
4043	Math and Science Academy	579.85	555,392	533,446	21,946	4,162	17,784	30.67
4049	Northwest Passage High School	162.21	762,876	762,876	-	-	-	-
4050	Lafayette Public Charter School	65.37	103,465	100,080	3,385	2,212	1,173	17.94
4053	North Lakes Academy	586.59	1,560,643	1,454,829	105,814	19,524	86,290	147.10
4054	La Crescent Montessori & Stem School	96.67	205,306	194,209	11,097	(0)	11,097	114.79
4055	Nerstrand Charter School	110.02	522,958	473,531	49,427	-	49,427	449.26
4056	Rosa Parks Charter High School	68.13	240,046	218,055	21,991	15,003	6,988	102.57
4057	El Colegio Charter School	103.79	430,636	373,195	57,442	22,566	34,876	336.03

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
4058	Schoolcraft Learning Community Charter	203.56	840,226	827,283	12,943	6,352	6,591	32.38
4059	Crosslake Community Charter School	465.64	687,337	624,143	63,194	11,501	51,693	111.01
4064	Riverway Learning Community Charter	128.65	346,289	225,812	120,477	4,705	115,773	899.90
4066	Kato Public Charter School	64.95	176,409	174,804	1,605	1,015	589	9.07
4067	Aurora Charter School	438.46	761,843	737,754	24,089	11	24,078	54.91
4068	Excell Academy Charter	440.83	1,242,237	1,108,365	133,872	2,516	131,356	297.97
4070	Hope Community Academy	671.70	646,444	531,807	114,637	5,062	109,575	163.13
4073	Academia Cesar Chavez Charter Sch.	541.52	858,828	820,176	38,653	3,280	35,372	65.32
4074	Afsa High School	461.46	1,642,297	1,404,931	237,366	6,379	230,987	500.56
4075	Avalon School	280.17	1,516,086	1,376,453	139,633	26,469	113,164	403.91
4078	Twin Cities International Schools	1,039.35	1,245,335	1,184,298	61,036	23,579	37,457	36.04
4079	Friendship Academy of The Arts	329.28	844,092	810,295	33,797	2,257	31,540	95.79
4080	Pillager Area Charter School	49.70	60,330	58,417	1,913	0	1,913	38.49
4081	Discovery Public School - Faribault	57.01	208,980	190,660	18,321	5,574	12,746	223.58
4082	Bluesky Charter School	689.79	862,276	733,071	129,205	58,086	71,119	103.10
4083	Ridgeway Community School	97.59	87,739	58,436	29,304	-	29,304	300.27
4084	North Shore Community School	359.29	506,386	481,582	24,804	4,898	19,906	55.40
4085	Harbor City International Charter	227.89	524,613	511,481	13,132	-	13,132	57.62
4087	Sage Academy Charter School	72.20	387,917	381,469	6,448	3,197	3,251	45.03
4088	Urban Academy Charter School	459.63	558,392	451,623	106,769	-	106,769	232.29
4089	New City School	329.33	408,303	366,857	41,446	4,220	37,226	113.04
4090	Prairie Creek Community School	178.68	493,323	460,447	32,876	-	32,876	184.00
4091	Arcadia Charter School	146.42	701,352	684,918	16,434	955	15,479	105.72
4092	Watershed High School	58.78	100,907	98,191	2,716	2,716	-	-
4093	New Century Academy	153.80	750,849	710,448	40,401	19,926	20,475	133.13
4095	Trio Wolf Creek Distance Learning	231.85	141,762	134,110	7,652	-	7,652	33.00
4097	Partnership Academy, Inc.	535.20	1,944,504	1,766,049	178,455	3,038	175,416	327.76
4098	Nova Classical Academy	1,051.79	934,051	878,638	55,413	2,940	52,473	49.89
4100	Great Expectations	125.18	692,637	664,707	27,929	0	27,929	223.11
4102	Minnesota Internship Center	421.18	1,143,223	1,047,934	95,290	49,627	45,663	108.42
4103	Hmong College Prep Academy	2,536.64	2,770,795	2,558,317	212,478	57,174	155,304	61.22
4104	Paladin Career and Tech High School	222.52	1,225,990	1,128,453	97,536	35,440	62,096	279.06

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4105	Great River School	857.69	2,092,609	1,974,746	117,863	2,394	115,470	134.63
4106	Treknorth High School	292.68	767,814	722,699	45,115	26,201	18,913	64.62
4107	Voyageurs Expeditionary	117.79	351,244	333,677	17,567	7,246	10,321	87.62
4110	Pim Arts High School	429.96	785,807	689,947	95,860	6,436	89,424	207.98
4111	Augsburg Fairview Academy	116.47	405,529	381,969	23,560	2,992	20,568	176.60
4112	St Paul Conservatory Performing Art	497.14	300,146	274,453	25,693	0	25,693	51.68
4113	Spero Academy	141.52	6,727,249	6,672,032	55,218	55,218	-	-
4116	Lakes International Language Academy	1,335.44	2,967,763	2,761,527	206,235	3,634	202,601	151.71
4118	Kaleidoscope Charter School	578.46	1,585,102	1,334,032	251,069	42,168	208,901	361.13
4119	Academic Arts High School	128.67	1,019,684	927,920	91,764	-	91,764	713.17
4120	St. Croix Preparatory Academy	1,271.86	2,118,271	2,005,255	113,016	3,969	109,047	85.74
4121	Ubah Medical Academy Charter School	314.28	417,563	375,614	41,950	31,472	10,478	33.34
4122	Eagle Ridge Academy Charter School	1,520.67	1,107,768	980,324	127,445	28,115	99,329	65.32
4124	Beacon Academy	516.61	1,983,581	1,784,017	199,564	33,214	166,350	322.00
4126	Prairie Seeds Academy	823.31	1,280,107	1,165,241	114,866	5,676	109,190	132.62
4127	Team Academy	101.55	418,240	410,350	7,890	0	7,890	77.69
4131	Metro Schools Charter	806.86	2,690,039	2,539,044	150,995	20,583	130,412	161.63
4132	Twin Cities Academy	567.92	1,796,299	1,620,645	175,654	21,160	154,494	272.04
4135	Rochester Math and Science Academy	461.86	1,364,238	1,299,914	64,325	18,972	45,353	98.20
4137	Swan River Montessori Charter Sch	145.58	872,715	807,080	65,635	-	65,635	450.85
4139	Loveworks Academy for Arts	135.38	528,921	470,182	58,740	-	58,740	433.89
4140	Yinghua Academy	868.40	688,182	649,242	38,940	-	38,940	44.84
4142	Stride Academy	542.90	725,065	681,739	43,326	2,211	41,115	75.73
4143	New Millennium Academy	837.62	1,109,465	1,033,078	76,387	23,559	52,828	63.07
4144	Green Isle Community School	41.90	237,304	236,818	486	-	486	11.61
4145	Birch Grove Community School	36.19	112,874	108,200	4,674	-	4,674	129.16
4146	Northern Lights Community School	106.39	624,505	615,571	8,934	4,664	4,271	40.14
4150	Minnesota Online High School	238.29	528,593	470,358	58,235	44,454	13,781	57.83
4151	Edvisions Off Campus School	119.82	282,447	273,017	9,430	-	9,430	78.70
4152	Twin Cities German Immersion Charter	620.96	1,157,515	1,155,535	1,980	1,980	-	-
4153	Midway Star Academy	433.67	1,487,860	1,404,119	83,742	30,010	53,732	123.90
4155	Naytahwaush Community School	134.53	620,963	596,956	24,006	4,762	19,244	143.05
4159	Seven Hills Preparatory Academy	1,143.24	2,189,392	1,985,886	203,505	6,400	197,105	172.41

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4160	Spectrum High School	949.19	672,105	548,935	123,170	-	123,170	129.76
4161	New Discoveries Montessori Academy	219.88	3,103,302	3,041,471	61,831	29,161	32,670	148.58
4162	Southside Family Charter School	125.58	551,752	534,438	17,315	(0)	17,315	137.88
4164	Laura Jeffrey Academy Charter	66.69	790,489	733,671	56,819	3,345	53,473	801.82
4166	East Range Academy of Tech-Science	151.10	397,003	387,923	9,080	9,080	-	-
4167	International Spanish Language Academy	376.68	475,832	434,088	41,744	-	41,744	110.82
4168	Glacial Hills Elementary	77.25	264,290	262,766	1,524	1,524	-	-
4169	Stonebridge World School	298.38	1,158,267	1,124,716	33,551	0	33,551	112.44
4170	Hiawatha Academies	1,676.93	5,420,861	5,217,220	203,641	30,394	173,247	103.31
4171	Noble Academy	746.82	240,038	215,323	24,715	-	24,715	33.09
4172	Clarkfield Charter School	47.54	55,492	54,258	1,234	(0)	1,234	25.95
4178	Lincoln International High School	130.33	148,350	139,105	9,245	-	9,245	70.94
4181	Community School of Excellence	1,477.96	1,353,572	1,238,015	115,557	36,032	79,525	53.81
4183	Lionsgate Academy	441.20	14,126,552	13,626,623	499,929	499,929	-	-
4184	Aspen Academy	680.38	1,145,382	1,022,055	123,327	7,502	115,825	170.24
4185	Davinci Academy	943.08	1,923,183	1,846,597	76,587	10,707	65,880	69.86
4186	Global Academy	452.39	1,305,990	1,213,264	92,725	8,109	84,616	187.04
4188	Cologne Academy	758.37	2,079,978	2,024,359	55,619	31,190	24,429	32.21
4189	Legacy of Dr Josie R Johnson Montes	89.72	955,405	831,992	123,413	-	123,413	1,375.54
4191	Kipp Minnesota Charter School	587.56	3,188,082	2,719,282	468,800	35,269	433,531	737.85
4192	Best Academy	652.66	4,196,702	3,921,016	275,686	7,257	268,428	411.28
4193	College Preparatory Elementary	175.19	334,942	334,942	-	-	-	-
4194	Cannon River Stem School	277.22	687,780	638,351	49,429	9,493	39,936	144.06
4195	Oshki Ogimaag Charter School	28.86	114,771	114,771	-	-	-	-
4198	Discovery Woods	102.59	189,583	151,374	38,209	2,822	35,387	344.94
4199	Parnassus Preparatory Charter Sch	1,406.93	1,017,201	816,682	200,518	12,481	188,037	133.65
4200	Step Academy Charter School	617.33	964,150	883,172	80,978	-	80,978	131.17
4201	Cornerstone Montessori Elementary	136.59	821,608	803,649	17,959	-	17,959	131.48
4204	Rochester Stem Academy	141.02	376,040	348,610	27,429	9,905	17,524	124.27
4205	Hennepin Elementary School	381.02	1,450,108	1,439,773	10,335	10,335	-	-
4207	Vermilion Country School	36.98	86,400	84,565	1,836	(0)	1,836	49.64
4208	Nasha Shkola Charter School	137.41	110,465	100,986	9,479	-	9,479	68.98

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4210	Upper Mississippi Academy	288.54	1,587,842	1,508,212	79,630	7,803	71,827	248.93
4213	Prodeo Academy	803.91	2,765,829	1,767,181	998,648	49,015	949,632	1,181.27
4215	Sejong Academy of Minnesota	313.72	398,645	363,367	35,278	-	35,278	112.45
4217	Technical Academies of Minnesota	139.33	682,363	655,802	26,560	13,049	13,511	96.97
4218	Venture Academy	364.97	2,095,579	1,967,172	128,407	52,390	76,016	208.28
4219	Northeast College Prep	355.19	1,435,268	1,307,870	127,398	21,313	106,085	298.67
4220	Agamim Classical Academy	281.07	1,318,750	1,217,762	100,988	22,228	78,760	280.21
4221	Discovery Charter School	214.63	233,027	203,002	30,025	-	30,025	139.89
4223	Saint Cloud Math and Science Academy	224.39	502,066	480,279	21,787	0	21,787	97.09
4224	Star of The North Academy Charter School	160.52	205,883	181,268	24,616	-	24,616	153.35
4225	Universal Academy Charter School	439.32	494,722	453,534	41,189	-	41,189	93.76
4226	Bdote Learning Center	96.13	670,247	465,926	204,321	4,550	199,771	2,078.13
4227	Art and Science Academy	346.88	997,330	973,336	23,994	-	23,994	69.17
4228	Woodbury Leadership Academy	647.60	847,373	753,468	93,906	2,148	91,758	141.69
4229	Jane Goodall Environmental Sciences	129.14	752,272	688,363	63,910	18,052	45,857	355.10
4230	Minnesota Excellence in Learning Ac	162.67	428,406	392,711	35,695	46	35,649	219.15
4231	Minnesota Math and Science Academy	490.81	539,793	397,298	142,495	38,647	103,849	211.59
4232	Success Academy	311.04	315,373	218,081	97,293	-	97,293	312.80
4233	Level Up Academy	156.35	718,535	641,355	77,180	5,870	71,310	456.09
4237	Career Pathways	150.34	211,517	187,703	23,814	7,226	16,587	110.33
4238	Rochester Beacon Academy	109.03	1,080,319	1,000,565	79,754	75,106	4,647	42.62
4239	Twin Lakes Stem Academy	221.16	550,558	485,235	65,323	7,984	57,338	259.26
4240	New Century School	431.43	964,907	916,047	48,860	2,366	46,493	107.77
4243	North Metro Flex Academy	207.14	765,610	697,813	67,797	25,218	42,579	205.56
4244	Fit Academy	298.86	1,082,004	1,022,696	59,309	18,552	40,756	136.37
4250	Athlos Academy of Saint Cloud	535.48	926,517	874,412	52,106	17,631	34,474	64.38
4253	Phoenix Academy Charter School	180.50	174,638	167,966	6,673	0	6,673	36.97
4254	Marine Area Community School	208.15	954,679	898,616	56,063	-	56,063	269.34
4255	Skyline Math and Science Academy	240.91	661,364	638,431	22,933	7,045	15,888	65.95
4258	The Journey School	126.99	675,481	567,622	107,858	-	107,858	849.35
4261	Scitech Academy Charter School	272.18	480,107	465,708	14,398	5,827	8,571	31.49

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4263	Progeny Academy Charter School	77.57	306,787	253,760	53,027	19,989	33,038	425.91
4264	Gateway Stem Academy	211.44	606,465	518,564	87,901	5,015	82,887	392.01
4265	Minnesota Wildflower Montessori Sch	25.91	6,641	2,987	3,654	-	3,654	141.04
4266	Three Rivers Montessori School	158.72	539,086	355,317	183,769	3,013	180,756	1,138.83
4267	Horizon Science Academy Twin Cities	69.83	238,955	220,185	18,771	-	18,771	268.80
4268	Great Oaks Academy Charter School	189.38	328,117	301,362	26,754	5,948	20,807	109.87
4269	Quantum Steam Academy Charter	112.30	531,279	396,246	135,034	10,717	124,317	1,107.01
4270	Steam Academy Charter School	60.84	73,926	42,232	31,694	-	31,694	520.94
4271	Aurora Waasakone Community	114.27	421,663	397,487	24,176	3,687	20,489	179.30
4273	Modern Montessori Charter School	169.62	332,354	306,547	25,807	2,833	22,974	135.45
4275	St. Paul School of Northern Lights	212.13	981,034	894,517	86,517	-	86,517	407.85
4276	Notre Ecole Academy	40.68	54,370	33,519	20,851	3,411	17,440	428.70
4277	Metro Tech Academy Charter School	56.17	-	-	-	-	-	-
4278	Minneapolis School of New Music	5.84	-	-	-	-	-	-
4279	Exploration High School	58.39	165,120	156,872	8,248	2,431	5,816	99.61
4280	Aspire Academy Charter School	63.51	161,760	156,823	4,936	0	4,936	77.73
4282	Innovation Sci & Tech Academy	74.68	76,093	68,118	7,975	3,934	4,041	54.11
4283	Escuela Exitos Charter School	108.00	80,925	77,208	3,717	0	3,717	34.42
4284	Gentry Academy Charter School	330.78	47,465	40,216	7,249	-	7,249	21.92
4285	Aim Academy of Science & Technology	150.00	100,309	89,280	11,029	9,528	1,501	10.01
4287	Cross River Charter School	29.38	99,749	93,022	6,727	-	6,727	228.96
4289	Oak Hill Montessori Community	142.98	211,204	197,252	13,952	(0)	13,952	97.58
4290	Kalon Prep Academy	124.72	218,317	207,492	10,824	3,359	7,466	59.86

Appendix C

Special Education Cross-Subsidies Report, FY 2022

Data Sources

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

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

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

The settings are defined as follows:

- **Early Childhood Special Education** – Learners who receive services through early childhood special education programs generate at least .28 full-time equivalent (FTE).
- **Setting I** – Learners receiving most of their education program in regular classes. Includes children and youth with disabilities who receive special education and related services outside the regular classroom for less than 21% of the school day.
- **Setting II** – Learners who receive education programs in a resource room. Includes children and youth with disabilities receiving special education and related services at least 21% of the school day but are still outside the regular classroom for 60% or less of the day.
- **Setting III** – Learners receiving education programs in separate classes. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for more than 60% of the school day. Does not include pupils who received education programs in public or private separate day or residential facilities.
- **Setting IV** – Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50% of the school day in separate facilities.
- **Setting V** – Learners receiving education programs in private separate day school facilities at public expense for greater than 50% of the school day.
- **Setting VI** – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- **Setting VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- **Setting VIII** – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted Pupil Unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.00 for early childhood (EC) to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).

Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS.

Line 3 – Percent of School Day Students Spend in Special Education Settings

The percentages shown in the report are MDE estimates based on the midpoints for each federal setting. For example, the 10% assumption for Setting I is the midpoint of the range for Setting 1 (0 to 20%). The value under ECIS is manipulated within the program so that the total adjusted general education revenue attributed to students for the time they spend receiving special education services; excluding federal settings 1 and 2 matches the statewide calculation. For SFY 22 this resulted in an ESIC percentage of 0.1121.

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

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

Line 5 – Special Education Expenditures

These data are reported on SEDRA, as summarized in reports sent to districts and as explained in Appendix A. They include the costs reported on SEDRA under Funding Source Codes “A,” “E,” “i,” “j,” “R,” “a,” “m,” “U” and Access to Career Technical Education for Students with a Disability (ACTE-SpEd).

Line 6 – Transportation Expenditures

This is the district’s expenditure for special education transportation, as reported to MDE under finance code 723, excluding finance code 728, through UFARS and special education bus and van depreciation as reported to MDE.

Line 7 – Total Special Education Expenditure

This expenditure was calculated as shown.

Lines 8-18 – Special Education Categorical Revenues

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE’s webpage show the aid computations for several of the component formulas. This also shows the aids received for ADSIS and FIN 728 being backed out of the total eligible aid.

Lines 19-21 – General Education Cross-Subsidy of Special Education

These amounts were calculated as shown.