DEPARTMENT OF EDUCATION

Special Education Cross-Subsidies

Report to the Legislature

As required by Minnesota Statutes 2024, section 127A.065

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Fiscal Year 2024

Minnesota Statutes 2024, 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 April 22, 2025.

Introduction

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

Two cross-subsidy measures are used in this report:

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

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

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

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

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

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

Legislative History

In 1998 (Laws of Minnesota 1998, chapter 398, article 6, section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies from FY 1999 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 of Minnesota 2007, chapter 146, article 7, section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

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

Table 1: State Total Special Education Cross-Subsidies, FY 2022–FY 2029

Table 1 shows the calculation of the state total cross-subsidy for FY 2022 through FY 2029. Amounts shown for FY 2022–2024 are based on actual data. Amounts shown for FY 2025–2029 are estimates based on 2025 February Forecast Data.

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

1. Special Education Expenditures:	**FY 2022 Final**	**FY 2023 Final**	**FY 2024 Final**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**	**FY 2028 Estimate**	**FY 2029 Estimate**
State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).	2,229.94	2,360.37	2,575.49	2,749.69	2,902.83	3,043.94	3,233.64	3,385.17
State transportation (excluding special transportation of non-disabled students).	275.4	304.9	340.0	381.0	412.3	444.4	476.7	511.6
Federal (including fringe benefits)	239.2	203.8	218.7	220.1	220.1	220.1	220.1	220.1
Subtotal, Special Education Expenditures	2,744.6	2,869.1	3,134.2	3,350.8	3,535.2	3,708.4	3,930.4	4,116.8
Change from Prior Year	161.3	124.5	265.1	216.6	184.4	173.2	172.8	186.4
Percent Change from Prior Year	6.2%	4.5%	9.2%	6.9%	5.5%	4.9%	4.6%	4.7%

2. Special Education Categorical Revenues:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
State – Regular Special Education Aid, Includes Transportation	1,226.3	1,333.7	1,421.5	1,589.4	1,700.5	1,788.6	1,890.8	1,997.3
State – Excess Cost Aid	408.5	424.2	471.7	522.6	580.1	630.8	670.1	740.2
Adjust for Cap Growth	-	-	-	-	-	-	-	-
Adjust for Hold Harmless	39.9	30.8	45.1	19.2	13.2	11.0	8.9	6.4
Adjust for Alternative Delivery	(48.4)	(50.8)	(76.8)	(83.1)	(93.0)	(101.1)	(110.2)	(114.7)
Cross-Subsidy Aid	48.0	57.4	400.7	471.9	490.9	579.8	602.7	641.7
Homeless Transportation Aid	-	-	3.5	2.1	2.0	1.5	1.7	0.8
Charter Tuition Adjustment	7.4	8.0	8.9	9.7	10.6	11.5	7.8	8.2
Adjust for Special Transportation for Non-Disabled Students	(48.5)	(51.9)	(81.3)	(91.1)	(99.3)	(107.7)	(116.3)	(125.6)
State – Special Pupil Aid	1.01	1.03	0.89	1.49	1.71	1.96	2.24	2.57
State – Home Based Travel Aid	0.3	0.4	0.4	0.4	0.5	0.5	0.6	0.7
Third-party Billing	57.8	69.2	79.5	81.1	82.7	84.3	86.0	87.7

2. Special Education Categorical Revenues:	FY 2022 Final	FY 2023 Final	FY 2024 Final	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Federal	239.2	203.8	218.7	220.1	220.1	220.1	220.1	220.1
Subtotal, Categorical Revenue	1,931.7	2,025.9	2,492.7	2,743.7	2,910.1	3,121.3	3,264.5	3,465.2
Change from Prior Year	52.4	94.2	466.8	251.0	166.4	211.1	143.2	200.7
Percent Change from Prior Year	2.8%	4.9%	23.0%	10.1%	6.1%	7.3%	4.6%	6.2%

3. General Education Revenue attributable to special education students for time spent receiving special education services outside the regular classroom for more than 60% of the school day	**FY 2022 Final**	**FY 2023 Final**	**FY 2024 Final**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**	**FY 2028 Estimate**	**FY 2029 Estimate**
	113.8	118.7	139.0	133.0	135.2	139.0	142.0	144.1

4. Cross-Subsidies:	**FY 2022 Final**	**FY 2023 Final**	**FY 2024 Final**	**FY 2025 Estimate**	**FY 2026 Estimate**	**FY 2027 Estimate**	**FY 2028 Estimate**	**FY 2029 Estimate**
(a) Gross Cross-Subsidy (1) - (2):	812.9	843.2	641.5	607.1	625.1	587.1	665.9	651.6
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	699.1	724.4	502.6	474.1	489.9	448.1	523.9	507.5
Change from Prior Year	108.7	25.3	(221.9)	(28.4)	15.8	(41.8)	75.8	(16.4)
Percent Change from Prior Year	18.4%	3.6%	-30.6%	-5.7%	3.3%	-8.5%	16.9%	-3.1%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2024 and projections through FY 2029 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from $1.210 billion in FY 2003 to $3.134 billion in FY 2024, and are projected to continue to increase up to $4.117 billion by FY 2029. 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. Legislation enacted in FY 2023, greatly increased revenue by increasing the cross-subsidy reimbursement percentage from 6.43% to 44%. Overall, expenditures are projected to increase by 240% over the 26-year period, while revenues are by 336%.

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

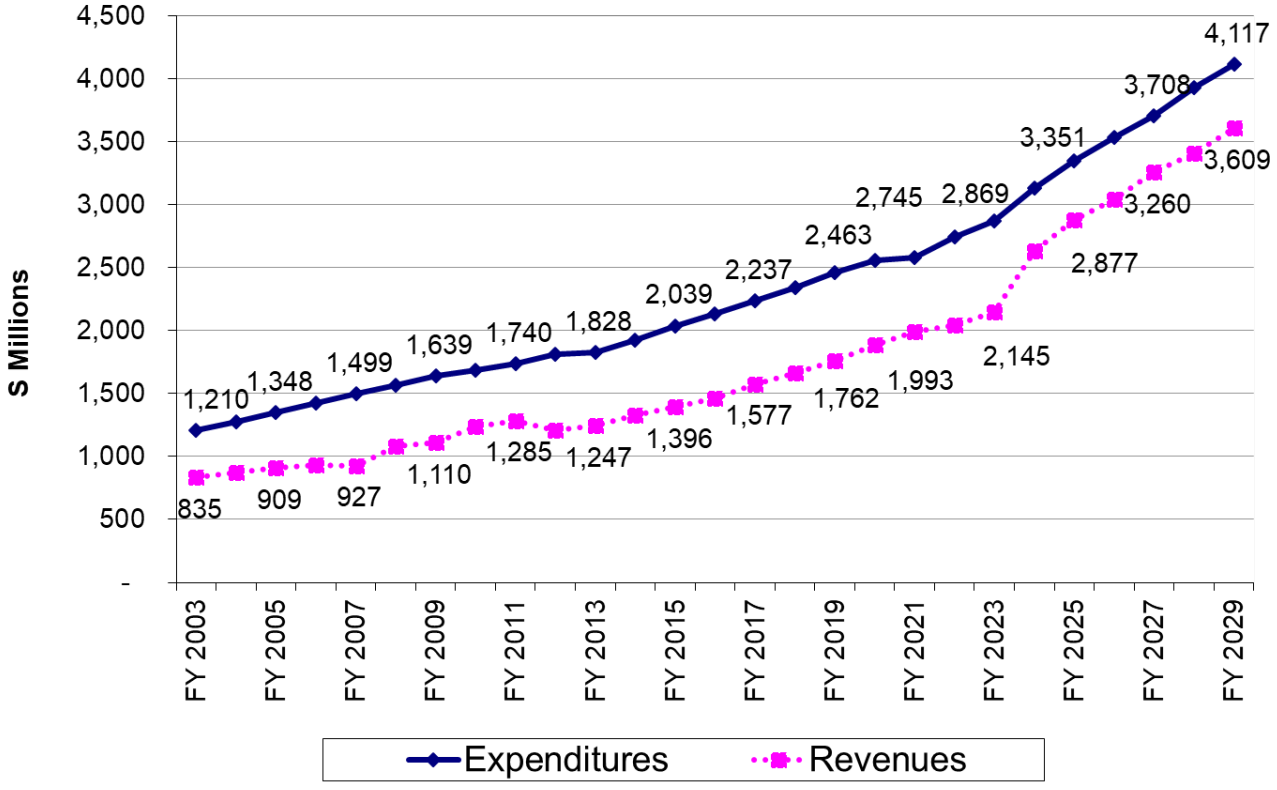


Figure 2: Special Education Cross-Subsidies

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 2029 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 slowed but did not eliminate 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 $508 million in FY 2029.

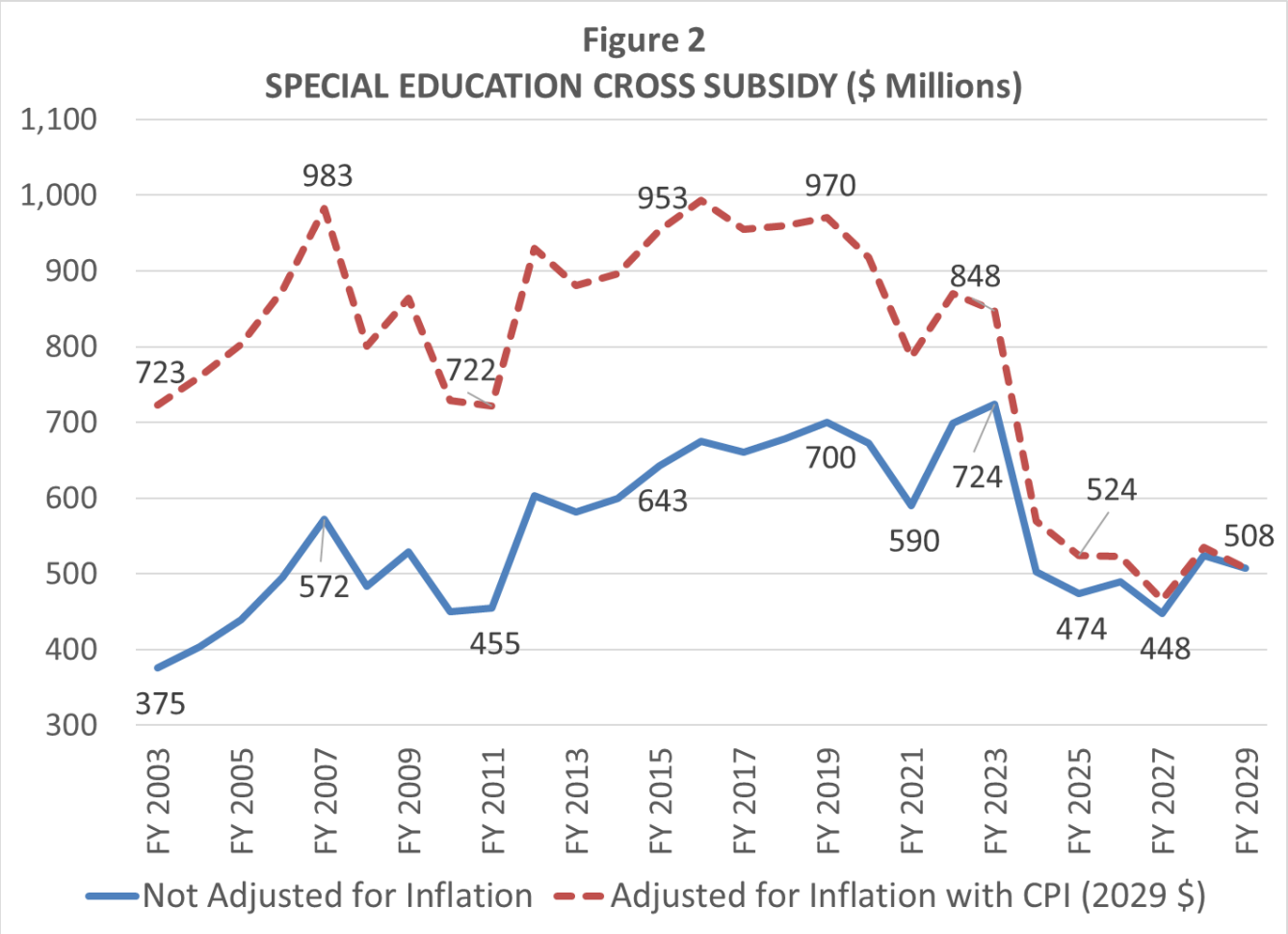


Figure 3: Special Education Revenues

Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2029. 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. From FY 2015 through 2023, the state/federal-funded portion of special education expenditures increase slightly to 74.8%. Changes in the 2023 legislative session increased the state special education funding such that by FY 2029 it is forecasted that 87.7% of special education costs will be covered.

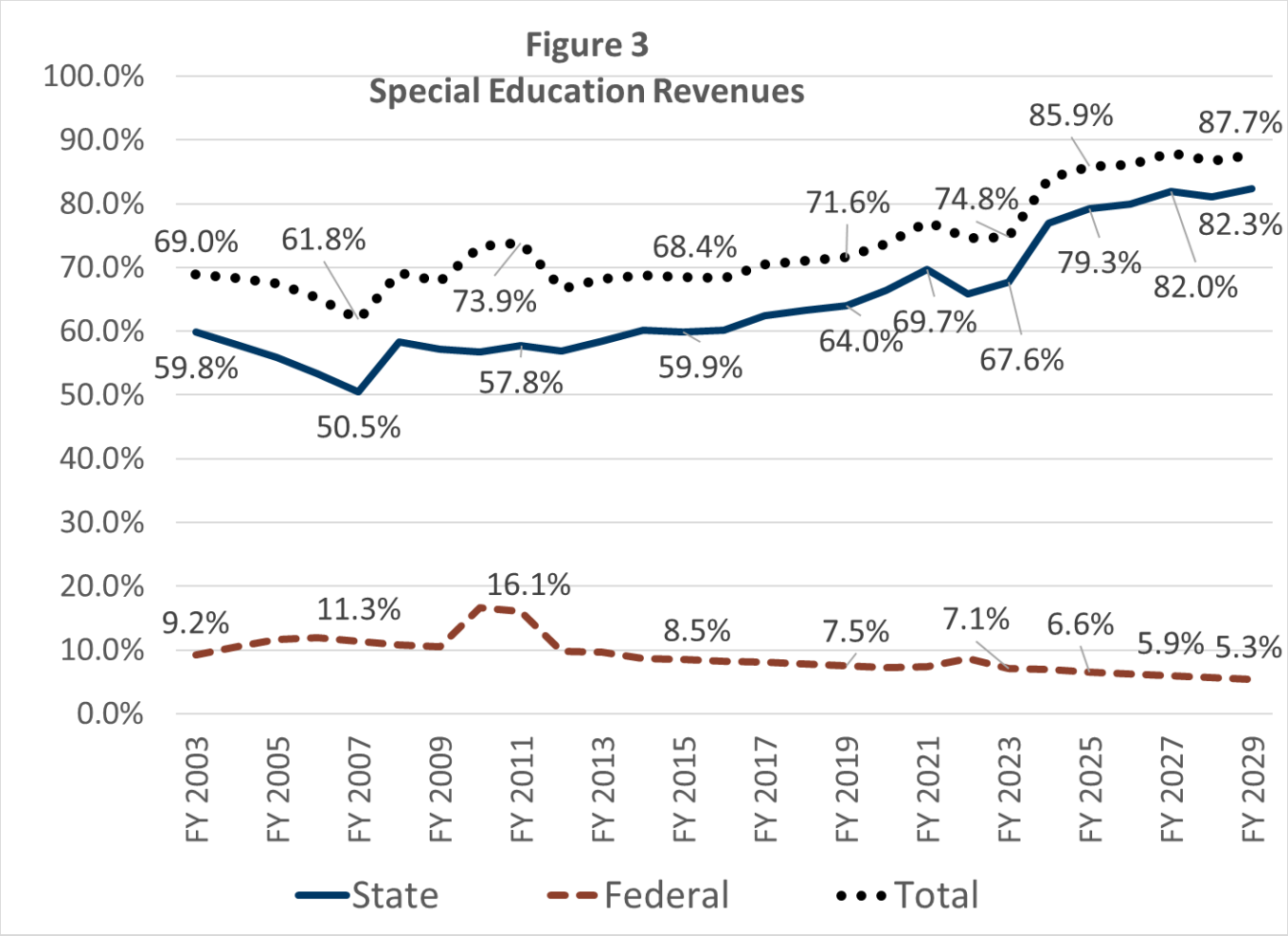
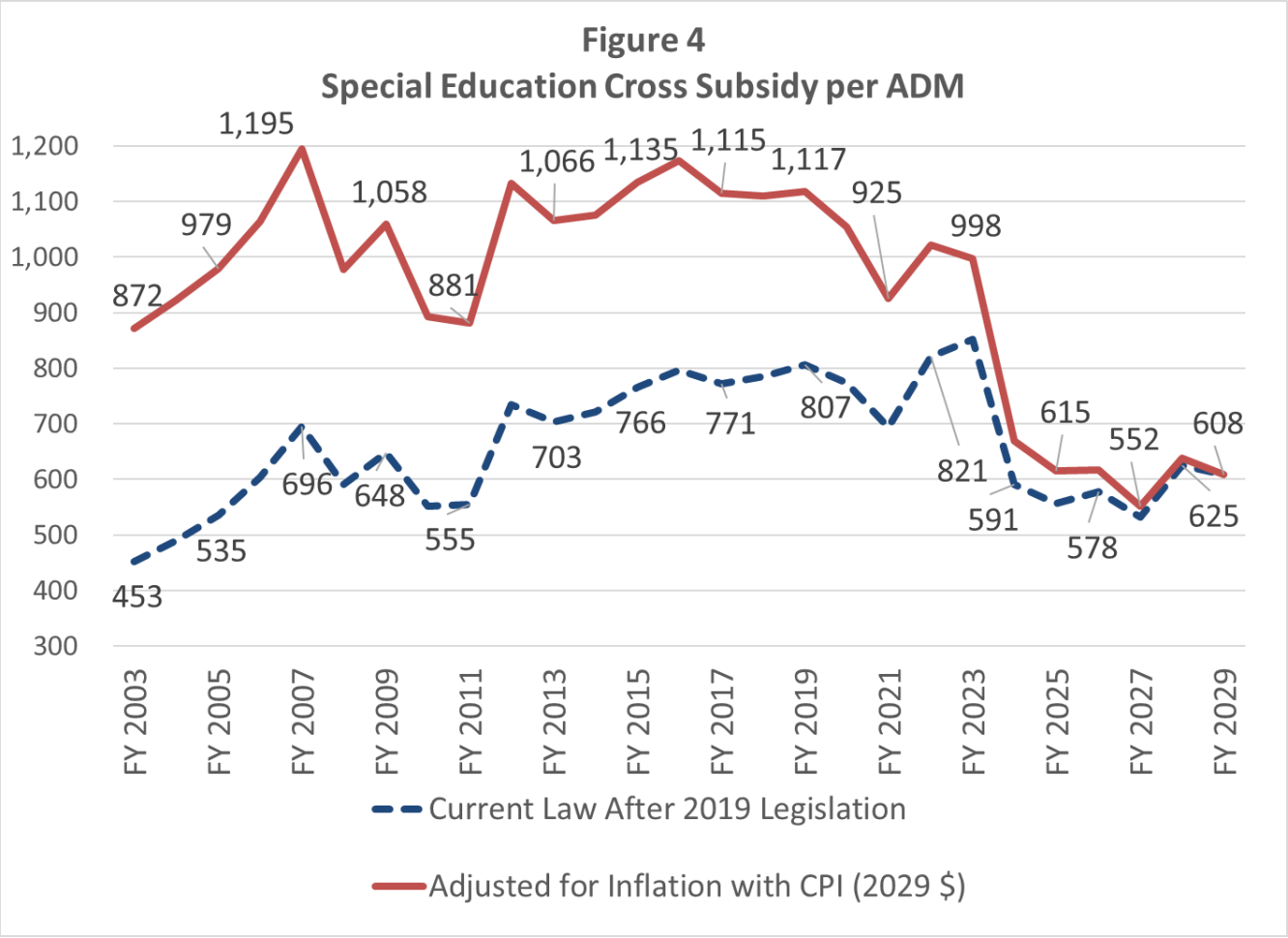


Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents another perspective by showing the cross-subsidy as the amount per ADM necessary to cross-subsidize special education with general education funds. Amounts are shown in current and FY 2029 dollars, adjusted for inflation using the Consumer Price Index (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 2024

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2024, 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 2024 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 $451 and $800 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of $447 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of $1,241 per pupil unit.

In contrast, the average cross-subsidy of charter schools was $255 per pupil unit per the calculation. This is misleading as it does not consider federal funds used by school districts to lower their tuition bill. In recent years the total amount requested by resident school districts have greatly increased. For FY 2024 charters were paid $10,234,455, which is not accounted for in their categorical revenues. These amounts are also not included in Table 5, showing the individual charter calculations. Including the $10,234,455, would lead to a total adjusted net cross subsidy of $8,740,797 for charters which equates to $117 per pupil unit as their actual average cross-subsidy.

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is $562,504,346, 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 2024 Final

District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adjusted General Education Revenue for Special Education	(F) Adjusted Net Cross-Subsidy (D-E)	(G) Per Adjusted Weighted Pupil Unit WADM
Totals in $	930,278	2,701,224,989	2,014,679,217	686,545,773	124,041,427	562,504,346	$604.66
By Stratum							
Minneapolis and St. Paul	65,699	259,942,820	161,497,018	98,445,802	16,929,281	81,516,520	1,240.76
Other Metro, Inner	95,015	309,352,324	215,124,387	94,227,937	18,202,107	76,025,831	800.15
Other Metro, Outer	294,153	860,084,173	633,731,177	226,352,995	41,805,344	184,547,652	627.39
Non-Metro > = 2K	206,977	597,827,661	454,957,217	142,870,444	28,542,258	114,328,186	552.37
Non-Metro 1K-2K	99,438	239,121,548	185,435,942	53,685,606	8,803,035	44,882,571	451.36
Non-Metro < 1K	94,555	202,849,834	153,918,751	48,931,084	6,702,750	42,228,334	446.60
District Totals	855,837	2,469,178,361	1,804,664,493	664,513,868	120,984,774	543,529,094	635.08
Charter Schools	74,440	232,046,629	210,014,724	22,031,905	3,056,653	18,975,252	254.91

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 2013, 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 2003-2029, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003.

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

Special Education Categorical Revenues

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

General Education Revenue Attributable to Special Education Students

General education revenue is attributable to special education students for time spent receiving special education services outside the regular classroom, for those who spend 60% or more of the school day outside the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that "follows" special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000, 302-308, 316, 317, 330 and 388. MDE omits all costs coded to finance 000 when the program code is 401-422. Starting with the total costs, we separate the non-instructional, per statute. This process includes removing all UFARS object codes 500-599, regardless of program code. Then, remove all program codes 000-199, 500-580, 582-599, 760 and 800-999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per 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	1,087.38	2,736,190	2,015,824	720,366	163,859	556,507	511.79
1.2	Minneapolis Public	31,215.74	123,790,096	72,151,591	51,638,506	8,527,492	43,111,013	1,381.07
2	Hill City Public	253.65	532,859	456,752	76,106	39,337	36,770	144.96
4	Mcgregor Public	453.75	1,256,124	970,656	285,467	45,629	239,838	528.57
6	South St. Paul Public	3,089.03	9,076,248	6,013,723	3,062,525	568,018	2,494,507	807.54
11	Anoka-Hennepin Public	41,298.94	141,228,999	104,813,696	36,415,302	7,366,052	29,049,250	703.39
12	Centennial Public	7,070.91	22,614,220	18,342,791	4,271,429	917,060	3,354,369	474.39
13	Columbia Heights Public	3,966.05	9,967,884	5,879,171	4,088,713	1,038,672	3,050,041	769.04
14	Fridley Public	2,835.09	9,384,232	6,961,419	2,422,813	523,709	1,899,103	669.86
15	St. Francis Area	4,494.18	12,781,998	10,024,643	2,757,355	565,234	2,192,121	487.77
16	Spring Lake Park Public	6,571.89	14,684,329	10,152,712	4,531,617	946,109	3,585,507	545.58
22	Detroit Lakes Public	3,003.97	7,913,090	6,360,077	1,553,014	277,031	1,275,983	424.77
23	Frazee-Vergas Public	881.71	2,476,617	1,695,151	781,466	67,509	713,957	809.74
25	Pine Point Public	49.58	337,312	217,003	120,309	-	120,309	2,426.56
31	Bemidji Public	5,042.96	17,215,022	13,618,251	3,596,771	1,070,774	2,525,997	500.90
32	Blackduck Public	763.92	1,801,340	1,604,879	196,462	37,679	158,782	207.85
36	Kelliher Public	353.73	978,314	960,504	17,810	5,871	11,939	33.75
38	Red Lake Public	1,510.48	7,252,145	5,383,764	1,868,381	400,741	1,467,640	971.64

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	4,679.17	13,676,140	10,486,186	3,189,954	415,701	2,774,253	592.89
51	Foley Public	2,026.30	4,944,013	3,670,388	1,273,625	102,972	1,170,652	577.73
75	St. Clair Public	882.80	1,282,972	999,995	282,978	13,432	269,546	305.33
77	Mankato Public	8,769.41	25,906,201	22,191,022	3,715,178	1,715,571	1,999,608	228.02
81	Comfrey Public	114.66	312,416	292,687	19,729	941	18,787	163.85
84	Sleepy Eye Public	615.04	1,198,875	858,301	340,574	74,778	265,796	432.16
85	Springfield Public	648.99	1,053,384	700,984	352,400	25,544	326,855	503.64
88	New Ulm Public	2,397.12	6,732,227	4,808,668	1,923,559	233,596	1,689,963	705.00
91	Barnum Public	714.64	1,293,408	1,078,666	214,742	17,733	197,009	275.68
93	Carlton Public	332.94	822,060	478,457	343,603	37,520	306,083	919.33
94	Cloquet Public	2,888.66	6,504,904	5,016,857	1,488,047	491,340	996,707	345.04
95	Cromwell-Wright Public	329.08	480,077	436,927	43,150	12,992	30,158	91.64
97	Moose Lake Public	638.64	1,203,377	839,456	363,921	25,268	338,653	530.27
99	Esko Public	1,382.92	2,119,775	1,431,872	687,902	49,185	638,717	461.86
100	Wrenshall Public	365.57	1,021,135	944,308	76,827	21,148	55,679	152.31
108	Central Public	1,027.71	2,546,293	1,766,584	779,709	63,796	715,913	696.61
110	Waconia Public	4,319.75	11,379,406	8,937,820	2,441,586	348,802	2,092,784	484.47
111	Watertown-Mayer Public	1,605.19	3,308,310	2,484,657	823,653	136,663	686,990	427.98
112	Eastern Carver County Public	9,966.77	25,266,147	16,947,774	8,318,374	1,031,896	7,286,478	731.08
113	Walker-Hackensack-Akeley	731.31	2,181,399	1,572,607	608,791	134,708	474,083	648.27
115	Cass Lake-Bena Public	1,176.64	4,415,733	3,078,346	1,337,387	305,270	1,032,117	877.17

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
116	Pillager Public	1,403.47	3,058,272	2,683,776	374,496	135,279	239,218	170.45
118	Northland Community	338.85	1,364,582	914,187	450,394	115,687	334,708	987.78
129	Montevideo Public	1,542.21	3,877,221	2,751,748	1,125,472	60,837	1,064,635	690.33
138	North Branch Public	3,004.91	6,458,757	4,583,927	1,874,830	278,247	1,596,583	531.32
139	Rush City Public	935.47	2,602,136	2,087,683	514,453	84,836	429,617	459.25
146	Barnesville Public	962.99	1,457,200	1,232,309	224,891	74,736	150,155	155.93
150	Hawley Public	1,168.13	1,177,037	896,787	280,249	72,250	208,000	178.06
152	Moorhead Public	7,845.71	24,204,845	19,198,379	5,006,466	1,234,003	3,772,464	480.83
162	Bagley Public	972.06	1,847,912	1,536,706	311,205	78,813	232,392	239.07
166	Cook County Public	488.20	1,583,008	1,557,355	25,653	25,653	-	-
173	Mountain Lake Public	546.43	1,317,721	961,369	356,352	30,124	326,228	597.02
177	Windom Public	1,282.40	3,334,689	2,438,595	896,094	186,130	709,964	553.62
181	Brainerd Public	6,434.43	25,900,189	20,188,909	5,711,279	1,072,044	4,639,235	721.00
182	Crosby-Ironton Public	1,073.27	3,182,985	2,714,398	468,587	216,242	252,346	235.12
186	Pequot Lakes Public	1,956.40	3,589,639	3,072,258	517,381	230,152	287,229	146.81
191	Burnsville Public	8,146.49	30,018,260	22,367,633	7,650,627	1,679,997	5,970,631	732.91
192	Farmington Public	7,234.36	19,840,993	12,971,643	6,869,350	1,088,970	5,780,380	799.02
194	Lakeville Public	13,055.11	38,238,306	29,374,318	8,863,988	1,977,029	6,886,959	527.53
195	Randolph Public	929.14	1,222,362	858,949	363,412	24,800	338,612	364.44
196	Rosemount-Apple Valley-Eagan	31,348.89	102,327,687	76,827,544	25,500,143	5,753,916	19,746,226	629.89
197	West St. Paul-Mendota Heights-Ea	5,702.26	21,155,526	14,970,132	6,185,394	1,276,771	4,908,623	860.82

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
199	Inver Grove Heights	3,812.35	11,004,251	6,914,496	4,089,754	767,525	3,322,229	871.44
200	Hastings Public	4,439.90	13,649,263	9,604,924	4,044,339	616,678	3,427,661	772.01
203	Hayfield Public	703.16	1,520,908	1,083,291	437,617	54,977	382,640	544.17
204	Kasson-Mantorville	2,383.89	2,957,959	1,854,066	1,103,893	179,466	924,427	387.78
206	Alexandria Public	4,384.02	12,178,547	9,297,056	2,881,490	685,821	2,195,670	500.83
213	Osakis Public	930.22	1,588,955	1,344,654	244,301	56,146	188,155	202.27
227	Chatfield Public	951.36	1,446,731	1,133,343	313,388	8,649	304,739	320.32
229	Lanesboro Public	472.87	718,662	653,530	65,132	14,541	50,591	106.99
238	Mabel-Canton Public	270.66	538,429	387,383	151,046	867	150,179	554.86
239	Rushford-Peterson Public	695.38	1,105,533	811,846	293,686	46,752	246,935	355.11
241	Albert Lea Public	3,575.11	13,200,894	10,169,276	3,031,619	956,055	2,075,563	580.56
242	Alden-Conger Public	480.42	795,415	584,526	210,888	53,722	157,166	327.14
252	Cannon Falls Public	1,153.33	2,778,746	2,022,559	756,187	54,555	701,632	608.35
253	Goodhue Public	822.41	1,190,384	852,523	337,862	35,176	302,686	368.05
255	Pine Island Public	1,660.02	2,615,129	2,198,964	416,165	57,690	358,475	215.95
256	Red Wing Public	2,636.94	8,751,572	5,617,764	3,133,808	382,315	2,751,493	1,043.44
261	Ashby Public	350.86	688,558	503,286	185,272	9,452	175,820	501.11
264	Herman-Norcross	102.98	148,419	61,298	87,121	7,468	79,652	773.47
270	Hopkins Public	7,565.31	21,480,312	12,954,906	8,525,405	1,143,600	7,381,806	975.74
271	Bloomington Public	11,160.91	44,895,605	33,701,594	11,194,011	2,191,029	9,002,982	806.65
272	Eden Prairie Public	9,931.71	24,934,599	16,776,295	8,158,304	1,380,080	6,778,224	682.48

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
273	Edina Public	9,352.10	24,977,369	20,904,877	4,072,492	767,790	3,304,702	353.36
276	Minnetonka Public	12,352.10	26,415,552	20,236,294	6,179,259	831,615	5,347,644	432.93
277	Westonka Public	2,618.85	6,571,796	4,669,367	1,902,429	286,873	1,615,555	616.89
278	Orono Public	3,199.18	5,651,641	4,064,351	1,587,290	114,359	1,472,931	460.41
279	Osseo Public	22,603.81	64,087,468	45,125,719	18,961,749	3,708,506	15,253,243	674.81
280	Richfield Public	4,414.05	16,185,753	11,240,032	4,945,721	905,149	4,040,572	915.39
281	Robbinsdale Public	11,612.03	39,702,911	24,461,216	15,241,695	2,879,070	12,362,626	1,064.64
282	St. Anthony-New Brighton	2,015.29	3,983,072	3,005,120	977,952	151,551	826,401	410.07
283	St. Louis Park Public	4,743.17	14,198,206	9,670,492	4,527,714	582,290	3,945,424	831.81
284	Wayzata Public	13,622.88	28,556,616	20,717,064	7,839,552	1,079,680	6,759,872	496.21
286	Brooklyn Center	2,389.00	6,210,551	5,413,852	796,699	550,519	246,180	103.05
294	Houston Public	2,166.30	4,645,340	4,031,163	614,177	478,485	135,692	62.64
297	Spring Grove	385.26	466,490	393,561	72,930	11,768	61,162	158.76
299	Caledonia Public	789.38	1,745,587	1,223,732	521,854	43,653	478,202	605.79
300	La Crescent-Hokah	1,102.64	2,783,133	2,448,431	334,702	85,394	249,307	226.10
306	Laporte Public	392.21	1,004,049	806,976	197,074	66,401	130,672	333.17
308	Nevis Public	638.67	1,139,312	919,870	219,442	38,848	180,595	282.77
309	Park Rapids Public	1,742.92	4,499,439	3,248,930	1,250,509	243,099	1,007,411	578.00
314	Braham Public	848.54	1,721,490	1,232,096	489,394	60,163	429,231	505.85
316	Greenway Public	1,079.43	4,256,137	3,676,854	579,283	143,540	435,744	403.68
317	Deer River Public	887.60	3,556,289	2,713,334	842,954	147,041	695,914	784.04

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318	Grand Rapids Public	4,289.40	11,930,430	10,249,871	1,680,559	604,544	1,076,015	250.85
319	Nashwauk-Keewatin	604.31	1,623,491	1,185,183	438,308	47,140	391,169	647.30
323	Franconia Public School	24.00	11,178	(16,157)	27,335	-	27,335	1,138.94
330	Heron Lake-Okabena	293.12	561,932	479,635	82,298	7,217	75,080	256.14
332	Mora Public	1,796.94	4,552,974	3,342,081	1,210,894	219,775	991,119	551.56
333	Ogilvie Public	527.82	1,377,465	1,014,575	362,889	63,646	299,243	566.94
345	New London-Spicer	1,686.68	5,397,325	4,405,189	992,136	109,759	882,377	523.14
347	Willmar Public	4,406.93	14,440,009	11,443,653	2,996,356	477,488	2,518,868	571.57
356	Lancaster Public	212.70	500,598	417,393	83,204	5,505	77,699	365.30
361	International Falls	993.79	1,741,939	1,425,203	316,737	33,278	283,459	285.23
362	Littlefork-Big Falls	398.55	615,055	581,947	33,108	20,825	12,284	30.82
363	South Koochiching	198.31	457,940	402,569	55,372	22,691	32,681	164.80
378	Dawson-Boyd Public	617.02	1,439,739	1,125,431	314,307	38,047	276,261	447.73
381	Lake Superior Public	1,402.32	3,086,372	2,328,726	757,646	142,820	614,826	438.43
390	Lake of the Woods	478.87	764,489	650,307	114,183	24,007	90,176	188.31
391	Cleveland Public	681.55	724,207	703,131	21,076	21,076	-	-
402	Hendricks Public	286.94	304,522	298,892	5,630	3,595	2,035	7.09
403	Ivanhoe Public	126.89	129,421	49,486	79,935	824	79,111	623.46
404	Lake Benton Public	198.48	275,345	178,039	97,307	13,275	84,031	423.37
413	Marshall Public	2,800.37	7,100,921	5,478,414	1,622,507	208,411	1,414,097	504.97
414	Minneota Public	547.97	1,135,735	871,547	264,188	26,080	238,108	434.53

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415	Lynd Public	230.77	195,464	177,438	18,026	11,716	6,309	27.34
423	Hutchinson Public	2,910.60	8,371,167	5,650,859	2,720,308	370,023	2,350,285	807.49
424	Lester Prairie Public	500.24	664,730	446,040	218,690	28,627	190,063	379.94
432	Mahnomen Public	694.52	1,578,811	736,914	841,898	34,639	807,259	1,162.33
435	Waubun-Ogema-White Earth Public	764.19	1,454,209	1,157,727	296,482	56,489	239,993	314.05
441	Marshall County Central	502.65	916,986	690,454	226,532	996	225,536	448.69
447	Grygla Public	133.02	332,647	273,975	58,671	577	58,095	436.74
458	Truman Public	247.78	692,887	668,969	23,918	23,918	-	-
463	Eden Valley-Watkins	969.84	2,237,255	1,272,841	964,414	66,082	898,332	926.27
465	Litchfield Public	1,686.02	4,880,714	3,544,080	1,336,634	130,341	1,206,293	715.47
466	Dassel-Cokato Public	2,175.21	3,844,062	2,820,503	1,023,559	77,688	945,870	434.84
473	Isle Public	452.52	1,482,172	1,068,562	413,609	20,342	393,268	869.06
477	Princeton Public	3,441.96	8,899,621	6,541,493	2,358,128	352,241	2,005,887	582.77
480	Onamia Public	596.05	2,836,030	2,220,303	615,727	184,260	431,468	723.88
482	Little Falls Public	2,584.68	7,013,524	4,920,053	2,093,471	499,718	1,593,754	616.62
484	Pierz Public	1,357.62	2,872,350	2,248,773	623,577	45,268	578,309	425.97
485	Royalton Public	991.42	1,720,441	1,037,072	683,369	29,138	654,230	659.89
486	Swanville Public	365.73	566,376	456,611	109,765	18,415	91,349	249.77
487	Upsala Public	359.28	784,588	476,722	307,866	45,256	262,610	730.93
492	Austin Public	5,586.03	16,885,104	12,678,273	4,206,832	1,303,257	2,903,575	519.79
495	Grand Meadow Public	474.20	527,206	341,688	185,518	38,161	147,357	310.75

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497	Lyle Public	338.36	777,617	437,668	339,949	91,047	248,903	735.62
499	Leroy-Ostrander Public	272.31	369,668	195,242	174,425	29,370	145,056	532.69
500	Southland Public	561.95	960,850	580,907	379,943	69,153	310,790	553.06
505	Fulda Public	390.12	869,022	656,638	212,384	17,467	194,916	499.63
507	Nicollet Public	355.02	677,400	663,674	13,726	13,726	-	-
508	St. Peter Public	2,282.00	6,756,202	5,583,882	1,172,320	256,681	915,639	401.24
511	Adrian Public	624.65	1,379,923	838,612	541,311	18,120	523,191	837.57
514	Ellsworth Public	144.79	286,670	258,089	28,581	2,393	26,188	180.87
518	Worthington Public	4,218.41	9,264,507	7,043,491	2,221,016	270,591	1,950,425	462.36
531	Byron Public	2,539.71	3,780,711	2,389,601	1,391,111	105,684	1,285,427	506.13
533	Dover-Eyota Public	1,206.04	1,707,587	1,275,740	431,847	27,450	404,397	335.31
534	Stewartville Public	2,204.16	4,606,982	3,403,650	1,203,332	146,730	1,056,602	479.37
535	Rochester Public	18,626.90	60,002,658	49,587,874	10,414,784	3,010,588	7,404,196	397.50
542	Battle Lake Public	449.11	648,023	398,524	249,500	7,547	241,953	538.74
544	Fergus Falls Public	3,320.10	5,153,412	3,551,975	1,601,436	166,583	1,434,854	432.17
545	Henning Public	397.84	804,331	542,865	261,466	33,953	227,513	571.87
547	Parkers Prairie Public	587.37	1,164,089	926,954	237,135	16,883	220,252	374.98
548	Pelican Rapids Public	909.89	1,561,379	1,101,479	459,900	49,994	409,906	450.50
549	Perham-Dent Public	1,821.91	3,838,098	3,026,243	811,856	181,043	630,812	346.24
550	Underwood Public	620.52	943,866	901,056	42,810	12,630	30,180	48.64
553	New York Mills Public	868.19	1,610,595	1,219,487	391,108	55,720	335,389	386.31

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561	Goodridge Public	268.46	552,971	497,157	55,814	596	55,218	205.68
564	Thief River Falls	1,953.06	3,307,553	2,390,692	916,860	90,421	826,439	423.15
577	Willow River Public	454.25	1,053,580	812,831	240,749	40,353	200,396	441.16
578	Pine City Public	1,728.88	4,118,412	3,473,616	644,796	171,457	473,339	273.78
581	Edgerton Public	460.66	930,921	720,793	210,128	33,188	176,940	384.10
592	Climax-Shelly Public	185.05	412,550	348,610	63,940	-	63,940	345.53
593	Crookston Public	1,240.63	3,294,606	2,353,529	941,077	46,198	894,879	721.31
595	East Grand Forks Public	2,084.48	6,092,724	4,450,242	1,642,482	92,529	1,549,952	743.57
599	Fertile-Beltrami	529.54	1,136,842	769,181	367,662	19,746	347,915	657.01
600	Fisher Public	238.11	497,073	458,620	38,453	7,305	31,148	130.81
601	Fosston Public	657.26	1,683,114	1,261,231	421,882	10,490	411,393	625.92
621	Mounds View Public	12,314.70	37,138,429	29,053,719	8,084,710	1,505,560	6,579,150	534.25
622	North St. Paul-Maplewood Oakdale	11,485.70	41,633,959	28,296,140	13,337,819	3,376,402	9,961,417	867.29
623	Roseville Public	7,900.16	27,316,956	19,639,632	7,677,324	1,308,659	6,368,665	806.14
624	White Bear Lake	9,062.01	31,262,935	24,144,973	7,117,962	1,413,796	5,704,166	629.46
625	St. Paul Public	34,482.86	136,152,724	89,345,428	46,807,296	8,401,789	38,405,507	1,113.76
630	Red Lake Falls Public	420.25	899,542	754,893	144,649	24,546	120,103	285.79
635	Milroy Public	76.19	140,964	40,426	100,538	4,351	96,186	1,262.45
640	Wabasso Public	458.12	381,503	340,127	41,376	4,795	36,581	79.85
656	Faribault Public	3,377.12	14,245,672	10,018,747	4,226,925	764,613	3,462,313	1,025.23
659	Northfield Public	4,232.40	13,822,197	10,223,685	3,598,512	546,646	3,051,866	721.07

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
671	Hills-Beaver Creek	385.31	796,739	774,802	21,937	10,946	10,992	28.53
676	Badger Public	243.50	653,303	471,605	181,698	8,354	173,344	711.89
682	Roseau Public	1,162.88	2,721,467	2,216,323	505,144	88,070	417,074	358.66
690	Warroad Public	1,119.22	2,515,909	1,850,130	665,780	43,285	622,495	556.19
695	Chisholm Public	707.95	2,002,893	970,030	1,032,863	106,654	926,209	1,308.30
696	Ely Public	563.76	1,251,746	951,035	300,711	55,662	245,050	434.67
698	Floodwood Public	165.49	336,711	285,143	51,568	7,788	43,780	264.55
700	Hermantown Public	2,257.09	5,397,470	3,830,941	1,566,529	195,417	1,371,113	607.47
701	Hibbing Public	2,332.31	7,962,782	6,083,227	1,879,555	209,033	1,670,522	716.25
704	Proctor Public	1,992.81	4,881,941	4,392,853	489,088	184,562	304,526	152.81
707	Nett Lake Public	79.20	385,986	145,921	240,065	1,988	238,077	3,006.02
709	Duluth Public	9,006.03	30,989,389	23,090,170	7,899,219	1,490,060	6,409,159	711.65
712	Mountain Iron-Buhl	635.97	1,593,005	1,290,345	302,660	59,226	243,433	382.77
716	Belle Plaine Public	1,676.19	3,689,164	2,617,522	1,071,642	197,477	874,165	521.52
717	Jordan Public	1,999.88	4,411,151	3,050,306	1,360,845	126,069	1,234,776	617.42
719	Prior Lake-Savage Area	9,522.19	21,181,560	16,672,236	4,509,324	828,555	3,680,769	386.55
720	Shakopee Public	8,481.65	23,437,183	15,685,335	7,751,848	1,196,653	6,555,195	772.87
721	New Prague Area	4,389.81	8,690,480	6,248,792	2,441,687	443,371	1,998,317	455.22
726	Becker Public	3,068.11	6,912,264	5,088,184	1,824,080	193,552	1,630,528	531.44
727	Big Lake Public	3,478.47	9,149,140	6,537,694	2,611,447	519,484	2,091,963	601.40
728	Elk River	15,307.72	38,911,458	30,526,368	8,385,090	1,234,487	7,150,603	467.12

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
738	Holdingford Public	1,169.50	2,193,150	1,792,303	400,846	39,589	361,257	308.90
739	Kimball Public	808.08	1,850,863	1,174,951	675,912	47,326	628,586	777.88
740	Melrose Public	1,451.84	3,160,109	2,382,127	777,982	103,337	674,645	464.68
741	Paynesville Public	997.74	2,088,539	1,704,555	383,984	39,236	344,747	345.53
742	St. Cloud Public	10,070.64	41,264,603	30,955,319	10,309,285	2,196,978	8,112,306	805.54
743	Sauk Centre Public	1,267.10	2,918,435	2,377,735	540,699	144,387	396,312	312.77
745	Albany Public	1,954.02	3,774,041	3,166,030	608,011	78,891	529,119	270.79
748	Sartell-St. Stephen	4,366.63	11,094,613	8,470,452	2,624,161	334,046	2,290,115	524.46
750	Rocori Public	2,620.81	5,555,239	4,412,309	1,142,930	139,760	1,003,171	382.77
756	Blooming Prairie Public	950.95	1,895,920	1,478,237	417,683	54,039	363,644	382.40
761	Owatonna Public	5,352.08	14,631,119	9,680,445	4,950,675	960,046	3,990,629	745.62
763	Medford Public	954.86	1,661,036	1,287,845	373,192	28,638	344,553	360.84
768	Hancock Public	468.76	789,486	629,589	159,897	17,002	142,895	304.84
771	Chokio-Alberta Public	159.18	451,051	254,224	196,828	21,339	175,489	1,102.45
775	Kerkhoven-Murdock-Sunburg	875.26	2,118,800	1,785,868	332,932	52,546	280,386	320.35
777	Benson Public	804.24	2,200,830	1,731,398	469,432	83,074	386,358	480.40
786	Bertha-Hewitt Public	560.55	1,274,556	972,620	301,936	33,241	268,695	479.34
787	Browerville Public	603.89	1,448,394	1,361,078	87,316	45,752	41,564	68.83
801	Browns Valley Public	190.73	467,009	387,550	79,459	7,435	72,024	377.62
803	Wheaton Area Public	377.97	723,430	651,090	72,340	20,825	51,515	136.29
811	Wabasha-Kellogg Public	1,143.54	1,885,624	1,745,123	140,501	80,252	60,249	52.69

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
813	Lake City Public	1,323.22	2,551,174	1,950,865	600,309	63,797	536,512	405.46
815	Prinsburg Public	1.03	458,133	386,565	71,568	287	71,281	69,205.19
818	Verndale Public	554.67	1,242,979	944,181	298,798	103,832	194,966	351.50
820	Sebeka Public	523.69	1,317,098	899,440	417,659	28,738	388,921	742.65
821	Menahga Public	1,026.50	2,323,307	1,802,441	520,866	96,510	424,356	413.40
829	Waseca Public	1,845.12	5,270,874	4,654,139	616,736	377,695	239,040	129.55
831	Forest Lake Public	6,256.00	19,914,457	14,513,738	5,400,719	882,263	4,518,456	722.26
832	Mahtomedi Public	3,499.15	7,846,636	6,297,836	1,548,801	221,066	1,327,735	379.44
833	South Washington County	20,780.73	73,463,578	52,675,094	20,788,484	3,653,617	17,134,867	824.56
834	Stillwater Area Public	9,072.77	28,081,649	20,580,746	7,500,903	1,043,511	6,457,392	711.73
836	Butterfield Public	241.05	552,971	333,271	219,700	9,927	209,773	870.25
837	Madelia Public	672.87	1,500,154	1,316,329	183,825	110,062	73,763	109.62
840	St. James Public	1,214.10	2,105,920	1,615,335	490,586	70,056	420,529	346.37
846	Breckenridge Public	639.36	1,451,920	1,028,835	423,085	32,022	391,062	611.65
850	Rothsay Public	331.88	323,220	260,197	63,023	15,932	47,092	141.89
852	Campbell-Tintah Public	138.06	257,654	198,474	59,179	10,985	48,195	349.08
857	Lewiston-Altura Public	630.02	1,425,069	1,126,748	298,322	13,708	284,614	451.75
858	St. Charles Public	1,044.08	1,644,940	1,327,382	317,559	30,207	287,351	275.22
861	Winona Area Public	2,594.13	11,082,731	8,188,894	2,893,837	521,994	2,371,843	914.31
876	Annandale Public	2,222.72	4,706,076	3,601,512	1,104,564	164,801	939,763	422.80
877	Buffalo-Hanover-Montrose Public	5,715.77	16,772,766	12,476,168	4,296,597	765,827	3,530,770	617.72

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
879	Delano Public	2,639.28	5,018,868	3,970,122	1,048,746	117,768	930,978	352.74
881	Maple Lake Public	868.21	2,179,139	1,843,583	335,556	73,548	262,009	301.78
882	Monticello Public	4,525.86	9,245,568	5,548,208	3,697,360	592,968	3,104,391	685.92
883	Rockford Public	1,703.79	3,138,007	2,268,537	869,470	114,560	754,910	443.08
885	St. Michael-Albertville	7,218.10	14,385,506	9,696,780	4,688,726	714,367	3,974,359	550.61
891	Canby Public	652.08	888,865	733,672	155,193	7,716	147,477	226.16
911	Cambridge-Isanti Public	5,478.34	15,076,270	12,022,133	3,054,136	645,655	2,408,481	439.64
912	Milaca Public	1,738.39	5,379,354	4,204,363	1,174,990	169,288	1,005,702	578.52
914	Ulen-Hitterdal Public	325.23	434,094	402,090	32,004	18,352	13,652	41.98
2071	Lake Crystal-Wellcome Memorial	1,050.20	2,270,161	1,773,803	496,358	93,187	403,171	383.90
2125	Triton	970.74	2,188,719	1,433,545	755,174	80,735	674,438	694.77
2134	United South Central	828.58	2,077,538	1,564,399	513,139	69,242	443,897	535.73
2135	Maple River	1,022.39	2,614,860	2,303,356	311,504	39,252	272,253	266.29
2137	Kingsland Public	590.34	985,441	419,829	565,613	87,160	478,453	810.47
2142	St. Louis County	2,025.81	7,180,429	5,407,813	1,772,617	279,373	1,493,243	737.11
2143	Waterville-Elysian-Morristown	814.54	1,330,911	984,536	346,376	26,400	319,976	392.83
2144	Chisago Lakes	3,591.11	8,994,772	6,583,688	2,411,084	299,874	2,111,210	587.90
2149	Minnewaska	1,418.69	6,395,466	5,956,506	438,960	126,083	312,877	220.54
2155	Wadena-Deer Creek	1,209.78	3,275,882	2,313,392	962,491	205,045	757,446	626.10
2159	Buffalo Lk-Hector-Stewart Public	493.09	1,316,594	586,707	729,887	48,110	681,777	1,382.66
2164	Dilworth-Glyndon-Felton	1,715.38	3,500,551	2,753,142	747,409	28,047	719,362	419.36

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	1,011.45	2,714,533	2,053,986	660,547	197,346	463,201	457.96
2167	Lakeview	784.59	1,551,538	1,303,742	247,797	33,404	214,392	273.25
2168	NRHEG	841.06	1,477,184	1,292,895	184,289	60,508	123,781	147.17
2169	Murray County Central	767.06	1,674,079	1,184,082	489,996	40,378	449,619	586.16
2170	Staples-Motley	1,008.40	2,776,328	1,842,938	933,390	138,812	794,578	787.96
2171	Kittson Central	264.16	497,019	355,748	141,270	4,014	137,256	519.60
2172	Kenyon-Wanamingo	742.06	1,909,876	1,235,007	674,869	41,865	633,004	853.04
2174	Pine River-Backus	927.65	2,281,446	1,632,828	648,618	157,013	491,605	529.95
2176	Warren-Alvarado-Oslo	610.28	1,239,371	989,798	249,574	40,233	209,340	343.02
2180	Maccray	809.78	2,226,405	1,712,123	514,282	39,413	474,869	586.42
2184	Luverne Public	1,258.27	3,113,141	2,327,057	786,083	90,518	695,565	552.79
2190	Yellow Medicine East	663.51	2,243,809	1,613,146	630,663	54,894	575,769	867.76
2198	Fillmore Central	630.89	1,267,734	956,966	310,768	26,912	283,856	449.93
2215	Norman County East	204.82	457,765	301,696	156,069	6,928	149,141	728.15
2310	Sibley East	1,162.43	2,150,740	1,514,752	635,988	106,328	529,661	455.65
2311	Clearbrook-Gonvick	508.61	1,268,057	1,111,740	156,317	25,602	130,715	257.01
2342	West Central Area	812.90	1,952,142	1,343,777	608,365	105,842	502,523	618.19
2358	Tri-County	180.57	505,568	298,476	207,092	11,416	195,676	1,083.66
2364	Belgrade-Brooten-Elrosa	654.99	1,188,315	875,193	313,121	12,846	300,275	458.44
2365	G.F.W.	677.22	1,778,595	1,281,175	497,420	65,932	431,488	637.15
2396	A.C.G.C. Public	973.40	2,881,204	2,246,839	634,365	72,615	561,750	577.10

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2397	Le Sueur-Henderson	997.36	2,248,716	2,129,220	119,496	119,496	-	-
2448	Martin County West	694.32	1,445,519	1,046,113	399,407	44,620	354,787	510.98
2534	Bird Island-Olivia-Lake Lillian	670.40	1,526,200	1,070,934	455,266	64,478	390,788	582.92
2536	Granada Huntley East Chain	331.52	598,499	576,488	22,011	12,135	9,876	29.79
2580	East Central	814.38	2,077,719	1,816,870	260,849	109,946	150,903	185.30
2609	Win-E-Mac	480.89	1,204,333	894,709	309,624	30,708	278,916	580.00
2683	Greenbush-Middle River	241.80	477,172	343,955	133,217	2,856	130,361	539.13
2687	Howard Lake-Waverly-Winsted	1,436.48	3,315,185	2,505,322	809,864	101,265	708,598	493.29
2689	Pipestone Area	1,235.28	2,417,913	1,950,940	466,973	74,831	392,142	317.45
2711	Mesabi East	939.95	2,273,518	2,099,727	173,791	33,978	139,813	148.74
2752	Fairmont Area	1,964.43	3,517,424	2,869,203	648,221	102,879	545,341	277.61
2753	Long Prairie-Grey Eagle	1,096.60	2,861,348	1,745,600	1,115,748	77,388	1,038,360	946.89
2754	Cedar Mountain	443.47	1,733,814	1,220,166	513,648	59,353	454,295	1,024.41
2769	Morris Area Public	1,161.78	2,339,561	1,997,506	342,055	136,350	205,705	177.06
2805	Zumbrota-Mazeppa	1,346.46	3,421,667	2,736,773	684,893	89,653	595,240	442.08
2835	Janesville-Waldorf-Pemberton	685.53	1,515,931	1,329,313	186,618	50,614	136,004	198.39
2853	Lac Qui Parle Valley	881.91	2,073,390	1,565,091	508,299	63,303	444,996	504.58
2856	Stephen-Argyle Central	307.88	742,982	685,927	57,055	12,765	44,290	143.85
2859	Glencoe-Silver Lake	1,567.56	4,364,791	3,455,708	909,082	132,947	776,135	495.12
2860	Blue Earth Area Public	1,149.36	2,268,197	1,730,724	537,473	46,030	491,442	427.58
2884	Red Rock Central	399.69	438,020	304,685	133,335	7,699	125,637	314.33

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	293.50	779,376	548,594	230,782	16,995	213,787	728.41
2888	Clinton-Graceville-Beardsley	348.21	793,428	669,054	124,374	19,647	104,727	300.76
2889	Lake Park Audubon	772.86	1,438,272	1,208,326	229,945	84,719	145,227	187.91
2890	Renville County West	551.59	1,159,552	960,425	199,128	28,651	170,477	309.06
2895	Jackson County Central	1,218.95	2,709,850	2,153,798	556,052	125,464	430,588	353.25
2897	Redwood Area	1,181.78	2,986,165	2,030,325	955,840	79,891	875,949	741.21
2898	Westbrook-Walnut Grove	507.96	1,138,911	713,016	425,894	51,523	374,372	737.01
2899	Plainview-Elgin-Millville	1,551.28	2,711,064	2,105,183	605,881	38,266	567,615	365.90
2902	RTR Public	709.91	1,323,626	883,358	440,268	34,912	405,357	571.00
2903	Ortonville Public	543.04	1,324,760	1,030,317	294,443	55,956	238,487	439.17
2904	Tracy Area Public	714.64	1,559,660	894,137	665,523	31,290	634,234	887.49
2905	Tri-City United	2,052.46	4,734,710	2,712,018	2,022,692	240,477	1,782,215	868.33
2906	Red Lake County Central	357.38	738,993	635,314	103,679	11,798	91,881	257.10
2907	Round Lake-Brewster Public	560.59	551,521	348,420	203,101	6,765	196,336	350.23
2908	Brandon-Evansville Public	590.00	1,046,851	600,989	445,861	21,094	424,768	719.95
2909	Rock Ridge Public	2,570.60	6,631,671	4,420,473	2,211,198	313,235	1,897,964	738.33
2910	Ada-Borup West	727.32	1,896,400	1,486,533	409,867	67,528	342,339	470.69

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	1.03	458,133	386,565	71,568	287	71,281	69,205.19
707	Nett Lake Public	79.20	385,986	145,921	240,065	1,988	238,077	3,006.02
25	Pine Point Public	49.58	337,312	217,003	120,309	-	120,309	2,426.56
2159	Buffalo Lk-Hector-Stewart Public	493.09	1,316,594	586,707	729,887	48,110	681,777	1,382.66
1.2	Minneapolis Public	31,215.74	123,790,096	72,151,591	51,638,506	8,527,492	43,111,013	1,381.07
695	Chisholm Public	707.95	2,002,893	970,030	1,032,863	106,654	926,209	1,308.30
635	Milroy Public	76.19	140,964	40,426	100,538	4,351	96,186	1,262.45
432	Mahnomen Public	694.52	1,578,811	736,914	841,898	34,639	807,259	1,162.33
323	Franconia Public School	24.00	11,178	(16,157)	27,335	-	27,335	1,138.94
625	St. Paul Public	34,482.86	136,152,724	89,345,428	46,807,296	8,401,789	38,405,507	1,113.76
771	Chokio-Alberta Public	159.18	451,051	254,224	196,828	21,339	175,489	1,102.45
2358	Tri-County	180.57	505,568	298,476	207,092	11,416	195,676	1,083.66
281	Robbinsdale Public	11,612.03	39,702,911	24,461,216	15,241,695	2,879,070	12,362,626	1,064.64
256	Red Wing Public	2,636.94	8,751,572	5,617,764	3,133,808	382,315	2,751,493	1,043.44
656	Faribault Public	3,377.12	14,245,672	10,018,747	4,226,925	764,613	3,462,313	1,025.23
2754	Cedar Mountain	443.47	1,733,814	1,220,166	513,648	59,353	454,295	1,024.41
118	Northland Community	338.85	1,364,582	914,187	450,394	115,687	334,708	987.78
270	Hopkins Public	7,565.31	21,480,312	12,954,906	8,525,405	1,143,600	7,381,806	975.74
38	Red Lake Public	1,510.48	7,252,145	5,383,764	1,868,381	400,741	1,467,640	971.64
2753	Long Prairie-Grey Eagle	1,096.60	2,861,348	1,745,600	1,115,748	77,388	1,038,360	946.89

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
463	Eden Valley-Watkins	969.84	2,237,255	1,272,841	964,414	66,082	898,332	926.27
93	Carlton Public	332.94	822,060	478,457	343,603	37,520	306,083	919.33
280	Richfield Public	4,414.05	16,185,753	11,240,032	4,945,721	905,149	4,040,572	915.39
861	Winona Area Public	2,594.13	11,082,731	8,188,894	2,893,837	521,994	2,371,843	914.31
2904	Tracy Area Public	714.64	1,559,660	894,137	665,523	31,290	634,234	887.49
115	Cass Lake-Bena Public	1,176.64	4,415,733	3,078,346	1,337,387	305,270	1,032,117	877.17
199	Inver Grove Heights	3,812.35	11,004,251	6,914,496	4,089,754	767,525	3,322,229	871.44
836	Butterfield Public	241.05	552,971	333,271	219,700	9,927	209,773	870.25
473	Isle Public	452.52	1,482,172	1,068,562	413,609	20,342	393,268	869.06
2905	Tri-City United	2,052.46	4,734,710	2,712,018	2,022,692	240,477	1,782,215	868.33
2190	Yellow Medicine East	663.51	2,243,809	1,613,146	630,663	54,894	575,769	867.76
622	North St. Paul-Maplewood Oakdale	11,485.70	41,633,959	28,296,140	13,337,819	3,376,402	9,961,417	867.29
197	West St. Paul-Mendota Heights-Ea	5,702.26	21,155,526	14,970,132	6,185,394	1,276,771	4,908,623	860.82
2172	Kenyon-Wanamingo	742.06	1,909,876	1,235,007	674,869	41,865	633,004	853.04
511	Adrian Public	624.65	1,379,923	838,612	541,311	18,120	523,191	837.57
283	St. Louis Park Public	4,743.17	14,198,206	9,670,492	4,527,714	582,290	3,945,424	831.81
833	South Washington County	20,780.73	73,463,578	52,675,094	20,788,484	3,653,617	17,134,867	824.56
2137	Kingsland Public	590.34	985,441	419,829	565,613	87,160	478,453	810.47
23	Frazee-Vergas Public	881.71	2,476,617	1,695,151	781,466	67,509	713,957	809.74
6	South St. Paul Public	3,089.03	9,076,248	6,013,723	3,062,525	568,018	2,494,507	807.54
423	Hutchinson Public	2,910.60	8,371,167	5,650,859	2,720,308	370,023	2,350,285	807.49
271	Bloomington Public	11,160.91	44,895,605	33,701,594	11,194,011	2,191,029	9,002,982	806.65

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
623	Roseville Public	7,900.16	27,316,956	19,639,632	7,677,324	1,308,659	6,368,665	806.14
742	St. Cloud Public	10,070.64	41,264,603	30,955,319	10,309,285	2,196,978	8,112,306	805.54
192	Farmington Public	7,234.36	19,840,993	12,971,643	6,869,350	1,088,970	5,780,380	799.02
2170	Staples-Motley	1,008.40	2,776,328	1,842,938	933,390	138,812	794,578	787.96
317	Deer River Public	887.60	3,556,289	2,713,334	842,954	147,041	695,914	784.04
739	Kimball Public	808.08	1,850,863	1,174,951	675,912	47,326	628,586	777.88
264	Herman-Norcross	102.98	148,419	61,298	87,121	7,468	79,652	773.47
720	Shakopee Public	8,481.65	23,437,183	15,685,335	7,751,848	1,196,653	6,555,195	772.87
200	Hastings Public	4,439.90	13,649,263	9,604,924	4,044,339	616,678	3,427,661	772.01
13	Columbia Heights Public	3,966.05	9,967,884	5,879,171	4,088,713	1,038,672	3,050,041	769.04
761	Owatonna Public	5,352.08	14,631,119	9,680,445	4,950,675	960,046	3,990,629	745.62
595	East Grand Forks Public	2,084.48	6,092,724	4,450,242	1,642,482	92,529	1,549,952	743.57
820	Sebeka Public	523.69	1,317,098	899,440	417,659	28,738	388,921	742.65
2897	Redwood Area	1,181.78	2,986,165	2,030,325	955,840	79,891	875,949	741.21
2909	Rock Ridge Public	2,570.60	6,631,671	4,420,473	2,211,198	313,235	1,897,964	738.33
2142	St. Louis County	2,025.81	7,180,429	5,407,813	1,772,617	279,373	1,493,243	737.11
2898	Westbrook-Walnut Grove	507.96	1,138,911	713,016	425,894	51,523	374,372	737.01
497	Lyle Public	338.36	777,617	437,668	339,949	91,047	248,903	735.62
191	Burnsville Public	8,146.49	30,018,260	22,367,633	7,650,627	1,679,997	5,970,631	732.91
112	Eastern Carver County Public	9,966.77	25,266,147	16,947,774	8,318,374	1,031,896	7,286,478	731.08
487	Upsala Public	359.28	784,588	476,722	307,866	45,256	262,610	730.93
2886	Glenville-Emmons	293.50	779,376	548,594	230,782	16,995	213,787	728.41

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2215	Norman County East	204.82	457,765	301,696	156,069	6,928	149,141	728.15
480	Onamia Public	596.05	2,836,030	2,220,303	615,727	184,260	431,468	723.88
831	Forest Lake Public	6,256.00	19,914,457	14,513,738	5,400,719	882,263	4,518,456	722.26
593	Crookston Public	1,240.63	3,294,606	2,353,529	941,077	46,198	894,879	721.31
659	Northfield Public	4,232.40	13,822,197	10,223,685	3,598,512	546,646	3,051,866	721.07
181	Brainerd Public	6,434.43	25,900,189	20,188,909	5,711,279	1,072,044	4,639,235	721.00
2908	Brandon-Evansville Public	590.00	1,046,851	600,989	445,861	21,094	424,768	719.95
701	Hibbing Public	2,332.31	7,962,782	6,083,227	1,879,555	209,033	1,670,522	716.25
465	Litchfield Public	1,686.02	4,880,714	3,544,080	1,336,634	130,341	1,206,293	715.47
676	Badger Public	243.50	653,303	471,605	181,698	8,354	173,344	711.89
834	Stillwater Area Public	9,072.77	28,081,649	20,580,746	7,500,903	1,043,511	6,457,392	711.73
709	Duluth Public	9,006.03	30,989,389	23,090,170	7,899,219	1,490,060	6,409,159	711.65
88	New Ulm Public	2,397.12	6,732,227	4,808,668	1,923,559	233,596	1,689,963	705.00
11	Anoka-Hennepin Public	41,298.94	141,228,999	104,813,696	36,415,302	7,366,052	29,049,250	703.39
108	Central Public	1,027.71	2,546,293	1,766,584	779,709	63,796	715,913	696.61
2125	Triton	970.74	2,188,719	1,433,545	755,174	80,735	674,438	694.77
129	Montevideo Public	1,542.21	3,877,221	2,751,748	1,125,472	60,837	1,064,635	690.33
882	Monticello Public	4,525.86	9,245,568	5,548,208	3,697,360	592,968	3,104,391	685.92
272	Eden Prairie Public	9,931.71	24,934,599	16,776,295	8,158,304	1,380,080	6,778,224	682.48
279	Osseo Public	22,603.81	64,087,468	45,125,719	18,961,749	3,708,506	15,253,243	674.81
14	Fridley Public	2,835.09	9,384,232	6,961,419	2,422,813	523,709	1,899,103	669.86
485	Royalton Public	991.42	1,720,441	1,037,072	683,369	29,138	654,230	659.89

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
599	Fertile-Beltrami	529.54	1,136,842	769,181	367,662	19,746	347,915	657.01
113	Walker-Hackensack-Akeley	731.31	2,181,399	1,572,607	608,791	134,708	474,083	648.27
319	Nashwauk-Keewatin	604.31	1,623,491	1,185,183	438,308	47,140	391,169	647.30
2365	G.F.W.	677.22	1,778,595	1,281,175	497,420	65,932	431,488	637.15
196	Rosemount-Apple Valley-Eagan	31,348.89	102,327,687	76,827,544	25,500,143	5,753,916	19,746,226	629.89
624	White Bear Lake	9,062.01	31,262,935	24,144,973	7,117,962	1,413,796	5,704,166	629.46
2155	Wadena-Deer Creek	1,209.78	3,275,882	2,313,392	962,491	205,045	757,446	626.10
601	Fosston Public	657.26	1,683,114	1,261,231	421,882	10,490	411,393	625.92
403	Ivanhoe Public	126.89	129,421	49,486	79,935	824	79,111	623.46
2342	West Central Area	812.90	1,952,142	1,343,777	608,365	105,842	502,523	618.19
877	Buffalo-Hanover-Montrose Public	5,715.77	16,772,766	12,476,168	4,296,597	765,827	3,530,770	617.72
717	Jordan Public	1,999.88	4,411,151	3,050,306	1,360,845	126,069	1,234,776	617.42
277	Westonka Public	2,618.85	6,571,796	4,669,367	1,902,429	286,873	1,615,555	616.89
482	Little Falls Public	2,584.68	7,013,524	4,920,053	2,093,471	499,718	1,593,754	616.62
846	Breckenridge Public	639.36	1,451,920	1,028,835	423,085	32,022	391,062	611.65
252	Cannon Falls Public	1,153.33	2,778,746	2,022,559	756,187	54,555	701,632	608.35
700	Hermantown Public	2,257.09	5,397,470	3,830,941	1,566,529	195,417	1,371,113	607.47
299	Caledonia Public	789.38	1,745,587	1,223,732	521,854	43,653	478,202	605.79
727	Big Lake Public	3,478.47	9,149,140	6,537,694	2,611,447	519,484	2,091,963	601.40
173	Mountain Lake Public	546.43	1,317,721	961,369	356,352	30,124	326,228	597.02
47	Sauk Rapids-Rice Public	4,679.17	13,676,140	10,486,186	3,189,954	415,701	2,774,253	592.89
2144	Chisago Lakes	3,591.11	8,994,772	6,583,688	2,411,084	299,874	2,111,210	587.90

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
2180	Maccray	809.78	2,226,405	1,712,123	514,282	39,413	474,869	586.42
2169	Murray County Central	767.06	1,674,079	1,184,082	489,996	40,378	449,619	586.16
2534	Bird Island-Olivia-Lake Lillian	670.40	1,526,200	1,070,934	455,266	64,478	390,788	582.92
477	Princeton Public	3,441.96	8,899,621	6,541,493	2,358,128	352,241	2,005,887	582.77
241	Albert Lea Public	3,575.11	13,200,894	10,169,276	3,031,619	956,055	2,075,563	580.56
2609	Win-E-Mac	480.89	1,204,333	894,709	309,624	30,708	278,916	580.00
912	Milaca Public	1,738.39	5,379,354	4,204,363	1,174,990	169,288	1,005,702	578.52
309	Park Rapids Public	1,742.92	4,499,439	3,248,930	1,250,509	243,099	1,007,411	578.00
51	Foley Public	2,026.30	4,944,013	3,670,388	1,273,625	102,972	1,170,652	577.73
2396	A.C.G.C. Public	973.40	2,881,204	2,246,839	634,365	72,615	561,750	577.10
545	Henning Public	397.84	804,331	542,865	261,466	33,953	227,513	571.87
347	Willmar Public	4,406.93	14,440,009	11,443,653	2,996,356	477,488	2,518,868	571.57
2902	RTR Public	709.91	1,323,626	883,358	440,268	34,912	405,357	571.00
333	Ogilvie Public	527.82	1,377,465	1,014,575	362,889	63,646	299,243	566.94
690	Warroad Public	1,119.22	2,515,909	1,850,130	665,780	43,285	622,495	556.19
238	Mabel-Canton Public	270.66	538,429	387,383	151,046	867	150,179	554.86
177	Windom Public	1,282.40	3,334,689	2,438,595	896,094	186,130	709,964	553.62
500	Southland Public	561.95	960,850	580,907	379,943	69,153	310,790	553.06
2184	Luverne Public	1,258.27	3,113,141	2,327,057	786,083	90,518	695,565	552.79
332	Mora Public	1,796.94	4,552,974	3,342,081	1,210,894	219,775	991,119	551.56
885	St. Michael-Albertville	7,218.10	14,385,506	9,696,780	4,688,726	714,367	3,974,359	550.61
16	Spring Lake Park Public	6,571.89	14,684,329	10,152,712	4,531,617	946,109	3,585,507	545.58

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
203	Hayfield Public	703.16	1,520,908	1,083,291	437,617	54,977	382,640	544.17
2683	Greenbush-Middle River	241.80	477,172	343,955	133,217	2,856	130,361	539.13
542	Battle Lake Public	449.11	648,023	398,524	249,500	7,547	241,953	538.74
2134	United South Central	828.58	2,077,538	1,564,399	513,139	69,242	443,897	535.73
621	Mounds View Public	12,314.70	37,138,429	29,053,719	8,084,710	1,505,560	6,579,150	534.25
499	Leroy-Ostrander Public	272.31	369,668	195,242	174,425	29,370	145,056	532.69
726	Becker Public	3,068.11	6,912,264	5,088,184	1,824,080	193,552	1,630,528	531.44
138	North Branch Public	3,004.91	6,458,757	4,583,927	1,874,830	278,247	1,596,583	531.32
97	Moose Lake Public	638.64	1,203,377	839,456	363,921	25,268	338,653	530.27
2174	Pine River-Backus	927.65	2,281,446	1,632,828	648,618	157,013	491,605	529.95
4	Mcgregor Public	453.75	1,256,124	970,656	285,467	45,629	239,838	528.57
194	Lakeville Public	13,055.11	38,238,306	29,374,318	8,863,988	1,977,029	6,886,959	527.53
748	Sartell-St. Stephen	4,366.63	11,094,613	8,470,452	2,624,161	334,046	2,290,115	524.46
345	New London-Spicer	1,686.68	5,397,325	4,405,189	992,136	109,759	882,377	523.14
716	Belle Plaine Public	1,676.19	3,689,164	2,617,522	1,071,642	197,477	874,165	521.52
492	Austin Public	5,586.03	16,885,104	12,678,273	4,206,832	1,303,257	2,903,575	519.79
2171	Kittson Central	264.16	497,019	355,748	141,270	4,014	137,256	519.60
1	Aitkin Public	1,087.38	2,736,190	2,015,824	720,366	163,859	556,507	511.79
2448	Martin County West	694.32	1,445,519	1,046,113	399,407	44,620	354,787	510.98
531	Byron Public	2,539.71	3,780,711	2,389,601	1,391,111	105,684	1,285,427	506.13
314	Braham Public	848.54	1,721,490	1,232,096	489,394	60,163	429,231	505.85
413	Marshall Public	2,800.37	7,100,921	5,478,414	1,622,507	208,411	1,414,097	504.97

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2853	Lac Qui Parle Valley	881.91	2,073,390	1,565,091	508,299	63,303	444,996	504.58
85	Springfield Public	648.99	1,053,384	700,984	352,400	25,544	326,855	503.64
261	Ashby Public	350.86	688,558	503,286	185,272	9,452	175,820	501.11
31	Bemidji Public	5,042.96	17,215,022	13,618,251	3,596,771	1,070,774	2,525,997	500.90
206	Alexandria Public	4,384.02	12,178,547	9,297,056	2,881,490	685,821	2,195,670	500.83
505	Fulda Public	390.12	869,022	656,638	212,384	17,467	194,916	499.63
284	Wayzata Public	13,622.88	28,556,616	20,717,064	7,839,552	1,079,680	6,759,872	496.21
2859	Glencoe-Silver Lake	1,567.56	4,364,791	3,455,708	909,082	132,947	776,135	495.12
2687	Howard Lake-Waverly-Winsted	1,436.48	3,315,185	2,505,322	809,864	101,265	708,598	493.29
15	St. Francis Area	4,494.18	12,781,998	10,024,643	2,757,355	565,234	2,192,121	487.77
110	Waconia Public	4,319.75	11,379,406	8,937,820	2,441,586	348,802	2,092,784	484.47
152	Moorhead Public	7,845.71	24,204,845	19,198,379	5,006,466	1,234,003	3,772,464	480.83
777	Benson Public	804.24	2,200,830	1,731,398	469,432	83,074	386,358	480.40
534	Stewartville Public	2,204.16	4,606,982	3,403,650	1,203,332	146,730	1,056,602	479.37
786	Bertha-Hewitt Public	560.55	1,274,556	972,620	301,936	33,241	268,695	479.34
12	Centennial Public	7,070.91	22,614,220	18,342,791	4,271,429	917,060	3,354,369	474.39
2910	Ada-Borup West	727.32	1,896,400	1,486,533	409,867	67,528	342,339	470.69
728	Elk River	15,307.72	38,911,458	30,526,368	8,385,090	1,234,487	7,150,603	467.12
740	Melrose Public	1,451.84	3,160,109	2,382,127	777,982	103,337	674,645	464.68
518	Worthington Public	4,218.41	9,264,507	7,043,491	2,221,016	270,591	1,950,425	462.36
99	Esko Public	1,382.92	2,119,775	1,431,872	687,902	49,185	638,717	461.86
278	Orono Public	3,199.18	5,651,641	4,064,351	1,587,290	114,359	1,472,931	460.41

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
139	Rush City Public	935.47	2,602,136	2,087,683	514,453	84,836	429,617	459.25
2364	Belgrade-Brooten-Elrosa	654.99	1,188,315	875,193	313,121	12,846	300,275	458.44
2165	Hinckley-Finlayson	1,011.45	2,714,533	2,053,986	660,547	197,346	463,201	457.96
2310	Sibley East	1,162.43	2,150,740	1,514,752	635,988	106,328	529,661	455.65
721	New Prague Area	4,389.81	8,690,480	6,248,792	2,441,687	443,371	1,998,317	455.22
857	Lewiston-Altura Public	630.02	1,425,069	1,126,748	298,322	13,708	284,614	451.75
548	Pelican Rapids Public	909.89	1,561,379	1,101,479	459,900	49,994	409,906	450.50
2198	Fillmore Central	630.89	1,267,734	956,966	310,768	26,912	283,856	449.93
441	Marshall County Central	502.65	916,986	690,454	226,532	996	225,536	448.69
378	Dawson-Boyd Public	617.02	1,439,739	1,125,431	314,307	38,047	276,261	447.73
883	Rockford Public	1,703.79	3,138,007	2,268,537	869,470	114,560	754,910	443.08
2805	Zumbrota-Mazeppa	1,346.46	3,421,667	2,736,773	684,893	89,653	595,240	442.08
577	Willow River Public	454.25	1,053,580	812,831	240,749	40,353	200,396	441.16
911	Cambridge-Isanti Public	5,478.34	15,076,270	12,022,133	3,054,136	645,655	2,408,481	439.64
2903	Ortonville Public	543.04	1,324,760	1,030,317	294,443	55,956	238,487	439.17
381	Lake Superior Public	1,402.32	3,086,372	2,328,726	757,646	142,820	614,826	438.43
447	Grygla Public	133.02	332,647	273,975	58,671	577	58,095	436.74
466	Dassel-Cokato Public	2,175.21	3,844,062	2,820,503	1,023,559	77,688	945,870	434.84
696	Ely Public	563.76	1,251,746	951,035	300,711	55,662	245,050	434.67
414	Minneota Public	547.97	1,135,735	871,547	264,188	26,080	238,108	434.53
276	Minnetonka Public	12,352.10	26,415,552	20,236,294	6,179,259	831,615	5,347,644	432.93
544	Fergus Falls Public	3,320.10	5,153,412	3,551,975	1,601,436	166,583	1,434,854	432.17

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
84	Sleepy Eye Public	615.04	1,198,875	858,301	340,574	74,778	265,796	432.16
111	Watertown-Mayer Public	1,605.19	3,308,310	2,484,657	823,653	136,663	686,990	427.98
2860	Blue Earth Area Public	1,149.36	2,268,197	1,730,724	537,473	46,030	491,442	427.58
484	Pierz Public	1,357.62	2,872,350	2,248,773	623,577	45,268	578,309	425.97
22	Detroit Lakes Public	3,003.97	7,913,090	6,360,077	1,553,014	277,031	1,275,983	424.77
404	Lake Benton Public	198.48	275,345	178,039	97,307	13,275	84,031	423.37
564	Thief River Falls	1,953.06	3,307,553	2,390,692	916,860	90,421	826,439	423.15
876	Annandale Public	2,222.72	4,706,076	3,601,512	1,104,564	164,801	939,763	422.80
2164	Dilworth-Glyndon-Felton	1,715.38	3,500,551	2,753,142	747,409	28,047	719,362	419.36
821	Menahga Public	1,026.50	2,323,307	1,802,441	520,866	96,510	424,356	413.40
282	St. Anthony-New Brighton	2,015.29	3,983,072	3,005,120	977,952	151,551	826,401	410.07
813	Lake City Public	1,323.22	2,551,174	1,950,865	600,309	63,797	536,512	405.46
316	Greenway Public	1,079.43	4,256,137	3,676,854	579,283	143,540	435,744	403.68
508	St. Peter Public	2,282.00	6,756,202	5,583,882	1,172,320	256,681	915,639	401.24
535	Rochester Public	18,626.90	60,002,658	49,587,874	10,414,784	3,010,588	7,404,196	397.50
2143	Waterville-Elysian-Morristown	814.54	1,330,911	984,536	346,376	26,400	319,976	392.83
204	Kasson-Mantorville	2,383.89	2,957,959	1,854,066	1,103,893	179,466	924,427	387.78
719	Prior Lake-Savage Area	9,522.19	21,181,560	16,672,236	4,509,324	828,555	3,680,769	386.55
553	New York Mills Public	868.19	1,610,595	1,219,487	391,108	55,720	335,389	386.31
581	Edgerton Public	460.66	930,921	720,793	210,128	33,188	176,940	384.10
2071	Lake Crystal-Wellcome Memorial	1,050.20	2,270,161	1,773,803	496,358	93,187	403,171	383.90
712	Mountain Iron-Buhl	635.97	1,593,005	1,290,345	302,660	59,226	243,433	382.77

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
750	Rocori Public	2,620.81	5,555,239	4,412,309	1,142,930	139,760	1,003,171	382.77
756	Blooming Prairie Public	950.95	1,895,920	1,478,237	417,683	54,039	363,644	382.40
424	Lester Prairie Public	500.24	664,730	446,040	218,690	28,627	190,063	379.94
832	Mahtomedi Public	3,499.15	7,846,636	6,297,836	1,548,801	221,066	1,327,735	379.44
801	Browns Valley Public	190.73	467,009	387,550	79,459	7,435	72,024	377.62
547	Parkers Prairie Public	587.37	1,164,089	926,954	237,135	16,883	220,252	374.98
253	Goodhue Public	822.41	1,190,384	852,523	337,862	35,176	302,686	368.05
2899	Plainview-Elgin-Millville	1,551.28	2,711,064	2,105,183	605,881	38,266	567,615	365.90
356	Lancaster Public	212.70	500,598	417,393	83,204	5,505	77,699	365.30
195	Randolph Public	929.14	1,222,362	858,949	363,412	24,800	338,612	364.44
763	Medford Public	954.86	1,661,036	1,287,845	373,192	28,638	344,553	360.84
682	Roseau Public	1,162.88	2,721,467	2,216,323	505,144	88,070	417,074	358.66
239	Rushford-Peterson Public	695.38	1,105,533	811,846	293,686	46,752	246,935	355.11
273	Edina Public	9,352.10	24,977,369	20,904,877	4,072,492	767,790	3,304,702	353.36
2895	Jackson County Central	1,218.95	2,709,850	2,153,798	556,052	125,464	430,588	353.25
879	Delano Public	2,639.28	5,018,868	3,970,122	1,048,746	117,768	930,978	352.74
818	Verndale Public	554.67	1,242,979	944,181	298,798	103,832	194,966	351.50
2907	Round Lake-Brewster Public	560.59	551,521	348,420	203,101	6,765	196,336	350.23
852	Campbell-Tintah Public	138.06	257,654	198,474	59,179	10,985	48,195	349.08
840	St. James Public	1,214.10	2,105,920	1,615,335	490,586	70,056	420,529	346.37
549	Perham-Dent Public	1,821.91	3,838,098	3,026,243	811,856	181,043	630,812	346.24
592	Climax-Shelly Public	185.05	412,550	348,610	63,940	-	63,940	345.53

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
741	Paynesville Public	997.74	2,088,539	1,704,555	383,984	39,236	344,747	345.53
94	Cloquet Public	2,888.66	6,504,904	5,016,857	1,488,047	491,340	996,707	345.04
2176	Warren-Alvarado-Oslo	610.28	1,239,371	989,798	249,574	40,233	209,340	343.02
533	Dover-Eyota Public	1,206.04	1,707,587	1,275,740	431,847	27,450	404,397	335.31
306	Laporte Public	392.21	1,004,049	806,976	197,074	66,401	130,672	333.17
242	Alden-Conger Public	480.42	795,415	584,526	210,888	53,722	157,166	327.14
775	Kerkhoven-Murdock-Sunburg	875.26	2,118,800	1,785,868	332,932	52,546	280,386	320.35
227	Chatfield Public	951.36	1,446,731	1,133,343	313,388	8,649	304,739	320.32
2689	Pipestone Area	1,235.28	2,417,913	1,950,940	466,973	74,831	392,142	317.45
2884	Red Rock Central	399.69	438,020	304,685	133,335	7,699	125,637	314.33
435	Waubun-Ogema-White Earth Public	764.19	1,454,209	1,157,727	296,482	56,489	239,993	314.05
743	Sauk Centre Public	1,267.10	2,918,435	2,377,735	540,699	144,387	396,312	312.77
495	Grand Meadow Public	474.20	527,206	341,688	185,518	38,161	147,357	310.75
2890	Renville County West	551.59	1,159,552	960,425	199,128	28,651	170,477	309.06
738	Holdingford Public	1,169.50	2,193,150	1,792,303	400,846	39,589	361,257	308.90
75	St. Clair Public	882.80	1,282,972	999,995	282,978	13,432	269,546	305.33
768	Hancock Public	468.76	789,486	629,589	159,897	17,002	142,895	304.84
881	Maple Lake Public	868.21	2,179,139	1,843,583	335,556	73,548	262,009	301.78
2888	Clinton-Graceville-Beardsley	348.21	793,428	669,054	124,374	19,647	104,727	300.76
630	Red Lake Falls Public	420.25	899,542	754,893	144,649	24,546	120,103	285.79
361	International Falls	993.79	1,741,939	1,425,203	316,737	33,278	283,459	285.23
308	Nevis Public	638.67	1,139,312	919,870	219,442	38,848	180,595	282.77

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
2752	Fairmont Area	1,964.43	3,517,424	2,869,203	648,221	102,879	545,341	277.61
91	Barnum Public	714.64	1,293,408	1,078,666	214,742	17,733	197,009	275.68
858	St. Charles Public	1,044.08	1,644,940	1,327,382	317,559	30,207	287,351	275.22
578	Pine City Public	1,728.88	4,118,412	3,473,616	644,796	171,457	473,339	273.78
2167	Lakeview	784.59	1,551,538	1,303,742	247,797	33,404	214,392	273.25
745	Albany Public	1,954.02	3,774,041	3,166,030	608,011	78,891	529,119	270.79
2135	Maple River	1,022.39	2,614,860	2,303,356	311,504	39,252	272,253	266.29
698	Floodwood Public	165.49	336,711	285,143	51,568	7,788	43,780	264.55
2906	Red Lake County Central	357.38	738,993	635,314	103,679	11,798	91,881	257.10
2311	Clearbrook-Gonvick	508.61	1,268,057	1,111,740	156,317	25,602	130,715	257.01
330	Heron Lake-Okabena	293.12	561,932	479,635	82,298	7,217	75,080	256.14
318	Grand Rapids Public	4,289.40	11,930,430	10,249,871	1,680,559	604,544	1,076,015	250.85
486	Swanville Public	365.73	566,376	456,611	109,765	18,415	91,349	249.77
162	Bagley Public	972.06	1,847,912	1,536,706	311,205	78,813	232,392	239.07
182	Crosby-Ironton Public	1,073.27	3,182,985	2,714,398	468,587	216,242	252,346	235.12
77	Mankato Public	8,769.41	25,906,201	22,191,022	3,715,178	1,715,571	1,999,608	228.02
891	Canby Public	652.08	888,865	733,672	155,193	7,716	147,477	226.16
300	La Crescent-Hokah	1,102.64	2,783,133	2,448,431	334,702	85,394	249,307	226.10
2149	Minnewaska	1,418.69	6,395,466	5,956,506	438,960	126,083	312,877	220.54
255	Pine Island Public	1,660.02	2,615,129	2,198,964	416,165	57,690	358,475	215.95
32	Blackduck Public	763.92	1,801,340	1,604,879	196,462	37,679	158,782	207.85
561	Goodridge Public	268.46	552,971	497,157	55,814	596	55,218	205.68

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
213	Osakis Public	930.22	1,588,955	1,344,654	244,301	56,146	188,155	202.27
2835	Janesville-Waldorf-Pemberton	685.53	1,515,931	1,329,313	186,618	50,614	136,004	198.39
390	Lake of the Woods	478.87	764,489	650,307	114,183	24,007	90,176	188.31
2889	Lake Park Audubon	772.86	1,438,272	1,208,326	229,945	84,719	145,227	187.91
2580	East Central	814.38	2,077,719	1,816,870	260,849	109,946	150,903	185.30
514	Ellsworth Public	144.79	286,670	258,089	28,581	2,393	26,188	180.87
150	Hawley Public	1,168.13	1,177,037	896,787	280,249	72,250	208,000	178.06
2769	Morris Area Public	1,161.78	2,339,561	1,997,506	342,055	136,350	205,705	177.06
116	Pillager Public	1,403.47	3,058,272	2,683,776	374,496	135,279	239,218	170.45
363	South Koochiching	198.31	457,940	402,569	55,372	22,691	32,681	164.80
81	Comfrey Public	114.66	312,416	292,687	19,729	941	18,787	163.85
297	Spring Grove	385.26	466,490	393,561	72,930	11,768	61,162	158.76
146	Barnesville Public	962.99	1,457,200	1,232,309	224,891	74,736	150,155	155.93
704	Proctor Public	1,992.81	4,881,941	4,392,853	489,088	184,562	304,526	152.81
100	Wrenshall Public	365.57	1,021,135	944,308	76,827	21,148	55,679	152.31
2711	Mesabi East	939.95	2,273,518	2,099,727	173,791	33,978	139,813	148.74
2168	NRHEG	841.06	1,477,184	1,292,895	184,289	60,508	123,781	147.17
186	Pequot Lakes Public	1,956.40	3,589,639	3,072,258	517,381	230,152	287,229	146.81
2	Hill City Public	253.65	532,859	456,752	76,106	39,337	36,770	144.96
2856	Stephen-Argyle Central	307.88	742,982	685,927	57,055	12,765	44,290	143.85
850	Rothsay Public	331.88	323,220	260,197	63,023	15,932	47,092	141.89
803	Wheaton Area Public	377.97	723,430	651,090	72,340	20,825	51,515	136.29

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	238.11	497,073	458,620	38,453	7,305	31,148	130.81
829	Waseca Public	1,845.12	5,270,874	4,654,139	616,736	377,695	239,040	129.55
837	Madelia Public	672.87	1,500,154	1,316,329	183,825	110,062	73,763	109.62
229	Lanesboro Public	472.87	718,662	653,530	65,132	14,541	50,591	106.99
286	Brooklyn Center	2,389.00	6,210,551	5,413,852	796,699	550,519	246,180	103.05
95	Cromwell-Wright Public	329.08	480,077	436,927	43,150	12,992	30,158	91.64
640	Wabasso Public	458.12	381,503	340,127	41,376	4,795	36,581	79.85
787	Browerville Public	603.89	1,448,394	1,361,078	87,316	45,752	41,564	68.83
294	Houston Public	2,166.30	4,645,340	4,031,163	614,177	478,485	135,692	62.64
811	Wabasha-Kellogg Public	1,143.54	1,885,624	1,745,123	140,501	80,252	60,249	52.69
550	Underwood Public	620.52	943,866	901,056	42,810	12,630	30,180	48.64
914	Ulen-Hitterdal Public	325.23	434,094	402,090	32,004	18,352	13,652	41.98
36	Kelliher Public	353.73	978,314	960,504	17,810	5,871	11,939	33.75
362	Littlefork-Big Falls	398.55	615,055	581,947	33,108	20,825	12,284	30.82
2536	Granada Huntley East Chain	331.52	598,499	576,488	22,011	12,135	9,876	29.79
671	Hills-Beaver Creek	385.31	796,739	774,802	21,937	10,946	10,992	28.53
415	Lynd Public	230.77	195,464	177,438	18,026	11,716	6,309	27.34
402	Hendricks Public	286.94	304,522	298,892	5,630	3,595	2,035	7.09
166	Cook County Public	488.20	1,583,008	1,557,355	25,653	25,653	-	-
391	Cleveland Public	681.55	724,207	703,131	21,076	21,076	-	-
458	Truman Public	247.78	692,887	668,969	23,918	23,918	-	-
507	Nicollet Public	355.02	677,400	663,674	13,726	13,726	-	-

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2397	Le Sueur-Henderson	997.36	2,248,716	2,129,220	119,496	119,496	-	-

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	162.54	-	-	-	-	-	-
4001	Bluffview Montessori	221.56	338,009	282,306	55,703	-	55,703	251.41
4003	New Heights School, Inc.	114.88	344,560	336,441	8,120	-	8,120	70.68
4005	Metro Deaf School	55.09	8,298,810	8,207,958	90,852	90,852	-	-
4007	Minnesota New Country School	239.91	1,222,055	1,165,625	56,430	5,865	50,566	210.77
4008	Pact Charter School	1,138.60	2,476,160	1,646,949	829,210	4,793	824,418	724.06
4011	Athlos Leadership Academy	740.96	1,728,334	1,634,173	94,162	1,450	92,711	125.12
4015	Community of Peace Academy	888.44	2,439,515	2,290,215	149,300	22,799	126,500	142.38
4016	World Learner Charter School	212.94	928,691	879,358	49,334	1,953	47,380	222.51
4017	Minnesota Transitions Charter Sch	6,052.52	7,949,417	6,982,752	966,664	52,031	914,634	151.12
4018	Achieve Language Academy	462.25	914,188	797,123	117,065	2,138	114,927	248.63
4020	Duluth Public Schools Academy	793.30	4,785,868	4,612,460	173,409	143,572	29,836	37.61
4025	Cyber Village Academy	255.56	1,136,780	1,042,679	94,101	15,703	78,398	306.77
4026	E.C.H.O. Charter School	70.19	282,871	264,711	18,160	612	17,549	250.02
4027	Higher Ground Academy	1,173.27	822,979	708,392	114,586	17,680	96,907	82.60
4029	St. Paul City School	611.26	3,492,095	2,960,802	531,293	42,487	488,807	799.67
4031	Jennings Community School	63.04	226,719	211,517	15,202	3,823	11,380	180.51
4035	Life Prep	135.80	614,956	590,272	24,683	2,228	22,456	165.36
4036	Face to Face Academy	99.57	481,848	448,800	33,049	-	33,049	331.91
4038	Sojourner Truth Academy	342.39	1,810,735	1,629,881	180,854	1,589	179,265	523.57
4039	High School for Recording Arts	253.13	1,252,207	1,185,375	66,832	4,078	62,754	247.91
4043	Math and Science Academy	700.74	625,987	425,808	200,179	-	200,179	285.67
4049	Northwest Passage High School	169.95	685,300	517,901	167,399	11,380	156,019	918.03
4053	North Lakes Academy	571.29	1,788,064	1,657,841	130,224	22,108	108,115	189.25
4054	La Crescent Montessori & Stem Schoo	91.79	254,832	235,366	19,467	-	19,467	212.08
4055	Nerstrand Charter School	98.15	412,207	366,317	45,891	-	45,891	467.56
4056	Rosa Parks Charter High School	69.72	265,237	195,970	69,266	2,566	66,700	956.68
4057	El Colegio Charter School	118.34	534,643	521,707	12,936	12,936	-	-
4058	Schoolcraft Learning Community Chtr	203.23	928,857	902,017	26,839	11,230	15,609	76.80

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross-Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4059	Crosslake Community Charter School	528.61	979,262	834,367	144,895	10,923	133,971	253.44
4064	Riverway Learning Community Charter	138.33	538,901	424,336	114,565	6,292	108,273	782.71
4066	Kato Public Charter School	97.06	184,327	163,827	20,500	-	20,500	211.21
4067	Aurora Charter School	432.41	881,104	829,785	51,319	1,615	49,704	114.95
4068	Excell Academy Charter	481.74	1,666,540	1,577,173	89,366	13,003	76,363	158.52
4070	Hope Community Academy	817.41	1,355,193	1,186,125	169,068	20,215	148,853	182.10
4073	Academia Cesar Chavez Charter Sch.	528.88	894,675	823,670	71,004	11,184	59,821	113.11
4074	Afsa High School	429.71	1,432,323	1,361,296	71,027	6,788	64,239	149.49
4075	Avalon School	306.57	1,958,703	1,889,394	69,309	8,702	60,607	197.69
4078	Twin Cities International Schools	962.66	1,399,033	1,320,642	78,392	15,760	62,632	65.06
4079	Friendship Academy of the Arts	240.47	745,980	535,436	210,544	13,054	197,491	821.27
4080	Pillager Area Charter School	43.85	54,806	50,325	4,481	-	4,481	102.19
4081	Discovery Public School - Faribault	60.42	205,703	185,520	20,183	-	20,183	334.05
4082	Bluesky Charter School	712.41	1,213,479	990,196	223,283	140,991	82,292	115.51
4083	Ridgeway Community School	91.41	95,225	73,651	21,574	-	21,574	236.02
4084	North Shore Community School	352.73	527,635	500,709	26,926	15,386	11,540	32.72
4085	Harbor City International Charter	227.98	409,666	396,602	13,064	1,409	11,655	51.12
4087	Sage Academy Charter School	88.70	628,945	513,189	115,756	6,565	109,191	1,231.02
4088	Urban Academy	403.01	677,325	625,471	51,855	232	51,623	128.09
4089	New City School	369.40	916,379	898,591	17,787	17,787	-	-
4090	Prairie Creek Community School	179.64	624,560	515,729	108,831	-	108,831	605.83
4091	Arcadia Charter School	122.09	701,409	630,284	71,125	-	71,125	582.56
4092	Watershed High School	66.07	192,066	182,990	9,076	-	9,076	137.37
4093	New Century Academy	123.15	610,208	599,262	10,947	10,947	-	-
4095	Trio Wolf Creek Distance Learning	218.84	167,852	143,388	24,464	-	24,464	111.79
4097	Partnership Academy, Inc.	530.88	2,605,145	2,184,929	420,216	11,089	409,127	770.66
4098	Nova Classical Academy	1,081.33	2,368,979	2,018,067	350,912	31,500	319,413	295.39
4100	Great Expectations	123.69	728,779	710,462	18,316	3,660	14,657	118.49
4102	Minnesota Internship Center	304.23	845,070	800,716	44,355	16,999	27,355	89.92
4103	Hmong College Prep Academy	2,713.29	4,006,455	3,608,257	398,198	87,975	310,223	114.33
4104	Paladin Career and Tech High School	281.99	1,663,012	1,228,581	434,431	11,137	423,294	1,501.09
4105	Great River School	856.78	2,646,201	2,344,968	301,233	-	301,233	351.59
4106	Treknorth High School	298.50	930,213	853,717	76,496	55,836	20,660	69.21

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4107	Voyageurs Expeditionary	128.53	361,886	336,738	25,147	23,964	1,183	9.20
4110	Pim Arts High School	431.88	889,864	788,204	101,660	10,574	91,086	210.91
4111	Augsburg Fairview Academy	108.38	337,613	317,331	20,282	6,357	13,925	128.48
4112	St Paul Conservatory Performing Art	411.83	308,087	263,192	44,895	-	44,895	109.01
4113	Spero Academy	229.67	12,361,789	12,239,791	121,998	121,998	-	-
4116	Lakes International Language Academ	1,349.60	3,537,899	2,990,631	547,268	649	546,619	405.02
4118	Kaleidoscope Charter School	495.72	1,776,206	1,419,202	357,004	27,086	329,918	665.53
4119	Academic Arts High School	117.17	944,781	685,930	258,851	11,558	247,293	2,110.55
4120	St. Croix Preparatory Academy	1,294.87	2,587,269	2,361,918	225,350	-	225,350	174.03
4121	Ubah Medical Academy Charter School	318.23	560,764	499,324	61,440	15,784	45,657	143.47
4122	Eagle Ridge Academy Charter School	1,632.81	1,304,343	1,154,959	149,384	27,505	121,878	74.64
4124	Beacon Academy	548.76	2,201,222	1,985,861	215,361	36,385	178,977	326.15
4126	Prairie Seeds Academy	879.92	1,718,045	1,519,782	198,263	44,340	153,922	174.93
4127	Team Academy	92.00	371,851	360,540	11,311	11,311	-	-
4131	Metro Schools Charter	1,381.26	3,862,665	3,665,729	196,935	26,205	170,730	123.60
4132	Twin Cities Academy	610.66	2,306,570	2,012,939	293,631	66,690	226,941	371.63
4135	Rochester Math and Science Academy	438.15	1,885,389	1,401,443	483,947	8,142	475,805	1,085.94
4137	Swan River Montessori Charter Sch	156.79	845,078	800,855	44,223	4,335	39,888	254.40
4139	Loveworks Academy for Arts	152.45	191,827	187,058	4,769	4,769	-	-
4140	Yinghua Academy	870.23	781,999	672,830	109,169	-	109,169	125.45
4142	Stride Academy	600.76	742,632	696,104	46,527	17,965	28,563	47.54
4143	New Millennium Academy	876.74	1,693,537	1,387,092	306,445	68,834	237,610	271.02
4144	Green Isle Community School	38.89	111,076	111,076	-	-	-	-
4145	Birch Grove Community School	50.64	169,931	163,887	6,044	(0)	6,044	119.36
4146	Northern Lights Community School	97.97	624,259	583,091	41,168	10,871	30,298	309.26
4150	Minnesota Online High School	284.63	896,998	751,479	145,520	66,862	78,657	276.35
4151	Edvisions Off Campus School	128.40	356,585	333,643	22,942	-	22,942	178.68
4152	Twin Cities German Immersion Chtr	600.87	1,321,003	1,173,598	147,404	2,098	145,307	241.83
4153	Midway Star Academy	443.38	1,787,644	1,647,465	140,179	57,942	82,237	185.48
4155	Naytahwaush Community School	142.90	746,139	710,065	36,074	16,329	19,744	138.17
4159	Seven Hills Preparatory Academy	1,173.27	3,289,341	2,764,129	525,212	-	525,212	447.65
4160	Spectrum High School	1,019.19	798,044	618,056	179,989	-	179,989	176.60
4161	New Discoveries Montessori Academy	209.47	2,821,188	2,779,255	41,933	26,307	15,626	74.60

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4162	Southside Family Charter School	122.06	546,139	516,507	29,631	2,591	27,041	221.54
4164	Laura Jeffrey Academy Charter	128.50	724,008	648,232	75,776	5,447	70,329	547.31
4166	East Range Academy of Tech-Science	163.23	478,280	458,170	20,110	4,966	15,144	92.78
4167	International Spanish Language Acad	417.10	673,979	539,326	134,653	-	134,653	322.83
4168	Glacial Hills Elementary	95.31	297,223	297,223	-	-	-	-
4169	Stonebridge World School	208.72	905,694	890,129	15,565	15,565	-	-
4170	Hiawatha Academies	1,761.20	5,093,546	4,972,652	120,894	40,337	80,556	45.74
4171	Noble Academy	582.15	337,473	273,750	63,723	3,984	59,739	102.62
4178	Lincoln International High School	191.28	202,158	189,305	12,853	6,231	6,622	34.62
4181	Community School of Excellence	1,537.74	1,371,496	968,878	402,618	374	402,244	261.58
4183	Lionsgate Academy	470.39	18,955,239	18,448,498	506,741	506,741	-	-
4184	Aspen Academy	636.06	1,535,664	1,249,001	286,663	14,328	272,335	428.16
4185	Davinci Academy	990.52	2,395,970	1,794,273	601,697	18,001	583,697	589.28
4186	Global Academy	464.48	1,400,352	1,287,390	112,962	828	112,135	241.42
4188	Cologne Academy	713.37	2,363,231	2,256,904	106,327	20,068	86,259	120.92
4189	Legacy of Dr Josie R Johnson Montes	23.90	-	-	-	-	-	-
4191	Kipp Minnesota Charter School	273.90	2,531,206	2,512,141	19,065	19,065	-	-
4192	Best Academy	699.83	5,332,333	4,740,739	591,594	60,099	531,495	759.46
4193	College Preparatory Elementary	160.16	454,876	395,692	59,184	-	59,184	369.53
4194	Cannon River Stem School	239.43	910,147	764,467	145,680	9,998	135,682	566.69
4195	Oshki Ogimaag Charter School	17.17	112,151	108,618	3,533	(0)	3,533	205.76
4198	Discovery Woods	100.16	256,835	209,722	47,113	678	46,435	463.61
4199	Parnassus Preparatory Charter Sch	1,461.12	1,059,597	857,484	202,113	4,367	197,747	135.34
4200	Step Academy	891.20	1,104,504	1,050,347	54,156	2,936	51,221	57.47
4201	Cornerstone Montessori Elementary	138.64	1,030,883	915,596	115,287	7,650	107,636	776.37
4204	Rochester Stem Academy	129.95	314,136	234,413	79,723	2,639	77,084	593.18
4205	Hennepin Schools	461.67	1,322,871	1,277,093	45,778	28,512	17,266	37.40
4207	Vermilion Country School	69.41	201,031	184,650	16,381	-	16,381	236.00
4208	Nasha Shkola Charter School	107.29	134,923	126,076	8,847	5,222	3,625	33.78
4210	Upper Mississippi Academy	168.14	435,818	425,137	10,681	10,681	-	-
4213	Prodeo Academy	991.68	6,230,149	5,646,455	583,694	82,409	501,285	505.49
4215	Sejong Academy of Minnesota	366.36	627,285	553,627	73,658	-	73,658	201.05
4217	Technical Academies of Minnesota	143.71	1,173,998	1,043,605	130,393	8,821	121,571	845.95

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4218	Venture Academy	403.39	2,685,467	2,457,841	227,626	77,661	149,965	371.76
4219	Northeast College Prep	279.82	1,422,729	1,402,245	20,484	7,244	13,239	47.31
4220	Agamim Classical Academy	267.89	1,416,700	1,235,443	181,257	11,685	169,572	632.99
4221	Discovery Charter School	179.97	269,776	240,230	29,546	-	29,546	164.17
4223	Saint Cloud Math and Science Academ	334.80	751,492	713,326	38,167	-	38,167	114.00
4224	Star of the North Academy Charter S	195.93	439,855	352,750	87,105	-	87,105	444.57
4225	Universal Academy Charter School	538.38	704,580	643,279	61,302	-	61,302	113.86
4226	Bdote Learning Center	90.05	540,871	531,699	9,172	-	9,172	101.85
4227	Art and Science Academy	315.37	724,367	658,934	65,433	-	65,433	207.48
4228	Woodbury Leadership Academy	752.29	1,242,855	931,928	310,927	19,290	291,637	387.67
4229	Jane Goodall Environmental Sciences	125.45	727,211	692,083	35,127	1,720	33,408	266.30
4230	Minnesota Excellence in Learning Ac	201.94	1,126,503	858,614	267,889	-	267,889	1,326.58
4231	Minnesota Math and Science Academy	610.47	743,827	703,085	40,743	29,910	10,832	17.74
4232	Success Academy	367.89	467,448	425,590	41,859	-	41,859	113.78
4233	Level Up Academy	255.45	1,022,616	921,632	100,984	-	100,984	395.32
4237	Career Pathways	138.59	461,404	355,709	105,695	24,741	80,954	584.13
4238	Rochester Beacon Academy	114.68	1,364,435	1,065,832	298,603	52,352	246,251	2,147.28
4239	Twin Lakes Stem Academy	214.79	529,253	452,599	76,655	2,458	74,197	345.44
4240	New Century School	779.11	2,157,089	1,888,422	268,667	17,000	251,666	323.02
4243	North Metro Flex Academy	185.51	857,699	806,161	51,538	1,324	50,214	270.68
4244	Fit Academy	412.82	1,089,856	991,270	98,586	20,825	77,761	188.36
4250	Athlos Academy of Saint Cloud	247.18	1,135,378	1,089,506	45,872	14,955	30,917	125.08
4253	Phoenix Academy Charter School	159.45	219,858	210,870	8,988	-	8,988	56.37
4254	Marine Area Community School	116.04	938,427	917,613	20,814	0	20,814	179.37
4255	Skyline Math and Science Academy	215.23	464,669	449,721	14,948	14,948	-	-
4258	The Journey School	144.94	853,427	789,580	63,847	-	63,847	440.51
4261	Scitech Academy Charter School	336.06	735,802	636,202	99,600	10,001	89,599	266.62
4263	Progeny Academy Charter School	103.86	326,714	307,642	19,072	12,185	6,887	66.31
4264	Gateway Stem Academy	132.71	303,464	292,127	11,337	(0)	11,337	85.43
4265	Minnesota Wildflower Montessori Sch	32.52	25,460	24,814	646	(0)	646	19.86
4266	Three Rivers Montessori School	99.21	542,651	430,322	112,329	2,842	109,487	1,103.59
4267	Horizon Science Academy Twin Cities	157.10	320,256	276,861	43,395	4,013	39,382	250.68
4268	Great Oaks Academy Charter School	434.53	868,735	737,233	131,501	-	131,501	302.63

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4269	Quantum Steam Academy Charter	187.54	761,927	667,373	94,554	-	94,554	504.18
4270	Steam Academy Charter School	45.90	181,902	181,902	-	-	-	-
4271	Aurora Waasakone Comm of Learn	144.82	807,184	744,303	62,882	31,887	30,995	214.02
4273	Modern Montessori Charter School	184.75	423,245	326,658	96,588	-	96,588	522.80
4275	St. Paul School of Northern Lights	217.86	1,931,406	1,860,872	70,533	32,973	37,560	172.40
4276	Notre Ecole Academy	58.99	92,091	85,903	6,187	-	6,187	104.89
4279	Exploration High School	128.12	216,869	205,506	11,363	-	11,363	88.69
4280	Aspire Academy Charter School	178.70	439,167	364,378	74,789	4,468	70,322	393.52
4282	Innovation Sci & Tech Academy	78.00	88,991	55,804	33,187	1,002	32,184	412.62
4283	Escuela Exitos Charter School	237.60	235,086	86,745	148,341	4,109	144,232	607.04
4284	Gentry Academy Charter School	354.85	70,386	47,780	22,606	-	22,606	63.71
4285	Aim Academy of Science & Technology	197.67	203,005	186,500	16,506	6,384	10,122	51.21
4289	Oak Hill Montessori Community	171.03	438,661	384,277	54,383	-	54,383	317.98
4290	Kalon Prep Academy	153.40	512,384	453,206	59,179	38,461	20,718	135.06
4291	Creekstone Montessori Charter	90.84	553,166	530,569	22,597	1,108	21,489	236.56
4293	Rollingstone Community School	50.53	97,807	76,653	21,153	-	21,153	418.63
4295	Bultum Academy Charter School	205.16	30,495	24,919	5,577	5,577	-	-
4297	Marine Village School	95.36	157,178	139,767	17,410	-	17,410	182.57
4298	Endazhi-Nitaawiging	88.77	210,412	-	210,412	11,840	198,572	2,236.93
4301	Surad Academy	60.65	210,598	178,781	31,817	3,372	28,445	469.00

Appendix C

Special Education Cross-Subsidies Report, FY 2024

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 24 this resulted in an ESIC percentage of 0.0740.

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 0.0740 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.