



Special Education Cross-Subsidies Fiscal Year 2016

Fiscal Year 2016 Report to the Legislature

As required by Minnesota Statutes, section 127.065

August 2017

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Minnesota Statutes 2014, section 127A.065, states:

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

This report is notification to legislative committees based upon data compiled on July 17, 2017.

Introduction

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

Two cross-subsidy measures are used in this report:

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

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

In calculating the adjusted net cross-subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60 percent or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This excludes the:

1. Non-instructional portion of general education revenue for all special education students.

2. Instructional portion of general education revenue earned by special education students served primarily in the regular classroom for time spent both inside and outside of the regular classroom.
3. Instructional portion of general education revenue earned by students served primarily outside of the classroom for time spent in the regular classroom.

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

Legislative History

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

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

Table 1: State Total Special Education Cross-Subsidies, FY 2014 – FY 2021

Table 1 shows the calculation of the state total cross-subsidy for FY 2013 through FY 2021. Amounts shown for FY 2014 – FY 2016 are based on actual data. Amounts shown for FY 2017 – 2021 are estimates based on February 2017 forecast data.

State Total Special Education Cross-Subsidies, Year to Year Comparison

"FY 2014 - FY 2021 • Final FY 2016 Data (\$ in Millions)"

1. Special Education Expenditures:	FY 2014 Final	FY 2015 Final	FY 2016 Final	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
State excluding alternative delivery, full state payment for students with disabilities, home based travel, transition disabled, local collaborative time study and third party revenue expenditures (including fringe benefits and excluding transportation).	1,572.2	1,663.4	1,745.46	1,830.04	1,902.90	1,994.56	2,089.33	2,190.79
State transportation (excluding special transportation of non-disabled students).	185.4	201.5	213.2	230.7	249.0	268.5	289.4	312.3
Federal (including fringe benefits)	167.0	174.1	174.1	174.1	174.1	174.1	174.1	174.1
Subtotal, Special Education Expenditures	1,924.6	2,039.0	2,132.8	2,234.9	2,326.0	2,437.2	2,552.9	2,677.2
Change from Prior Year	96.1	114.4	93.8	102.1	91.1	111.2	115.7	124.3
Percent Change from Prior Year	5.3%	6.0%	4.6%	4.8%	4.1%	4.8%	4.8%	4.9%

2. Special Education Categorical Revenues:	FY 2014 Final	FY 2015 Final	FY 2016 Final	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
State - regular special education aid, includes transportation	915.3	966.1	970.5	1,031.1	1,093.7	1,157.0	1,223.4	1,293.0
State - excess cost aid	119.7	123.2	248.6	264.0	280.2	297.9	318.7	344.0
Adjust for Cap Growth	0.0	0.0	(33.4)	(25.0)	(20.0)	(18.4)	(16.7)	(15.0)
Adjust for Hold Harmless	0.0	0.0	4.87	3.66	2.92	2.68	2.44	2.19
Adjust for Alternative Delivery	(15.4)	(15.7)	(25.0)	(26.3)	(36.3)	(38.2)	(40.1)	(42.1)
Adjust for Spec Trans for Non-disabled Students	(13.8)	(21.7)	(28.4)	(30.9)	(33.6)	(36.3)	(39.2)	(42.3)
State - special pupil aid	1.1	1.1	1.1	0.8	0.9	1.1	1.3	1.5
State - home based travel aid	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5
State - cross-subsidy aid	13.0	30.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Billing	45.2	45.9	46.3	47.3	48.2	49.2	50.1	51.1
Federal	167.0	174.1	174.1	174.1	174.1	174.1	174.1	174.1

2. Special Education Categorical Revenues:	FY 2014 Final	FY 2015 Final	FY 2016 Final	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
Subtotal, Categorical Revenue	1,232.5	1,303.4	1,359.2	1,439.1	1,510.7	1,589.6	1,674.6	1,766.9
Change from Prior Year	75.2	70.9	55.8	79.9	71.7	78.8	85.0	92.3
Percent Change from Prior Year	6.5%	5.8%	4.3%	5.9%	5.0%	5.2%	5.4%	5.5%
3. General Education Revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for more than 60 percent of the school day	FY 2014 Final	FY 2015 Final	FY 2016 Final	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
	92	92.3	94.2	97.9	99.8	104.0	103.7	104.0
4. Cross-Subsidies:	FY 2014 Final	FY 2015 Final	FY 2016 Final	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
(a) Gross Cross-Subsidy (1)-(2):	692.1	735.6	773.6	795.8	815.2	847.6	878.3	910.3
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	600.1	643.3	679.4	697.9	715.4	743.6	774.6	806.3
Change from Prior Year	18.7	43.2	36.1	18.6	17.5	28.2	30.9	31.7
Percent Change from Prior Year	3.2%	7.2%	5.6%	2.7%	2.5%	4.0%	4.2%	4.1%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003 – FY 2016 and projections through FY 2021 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.039 billion in FY 2016, and are projected to continue to increase up to \$2.677 billion by FY 2021. 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 fall back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 121 percent over the 18-year period, while revenues are projected to increase by 124 percent.

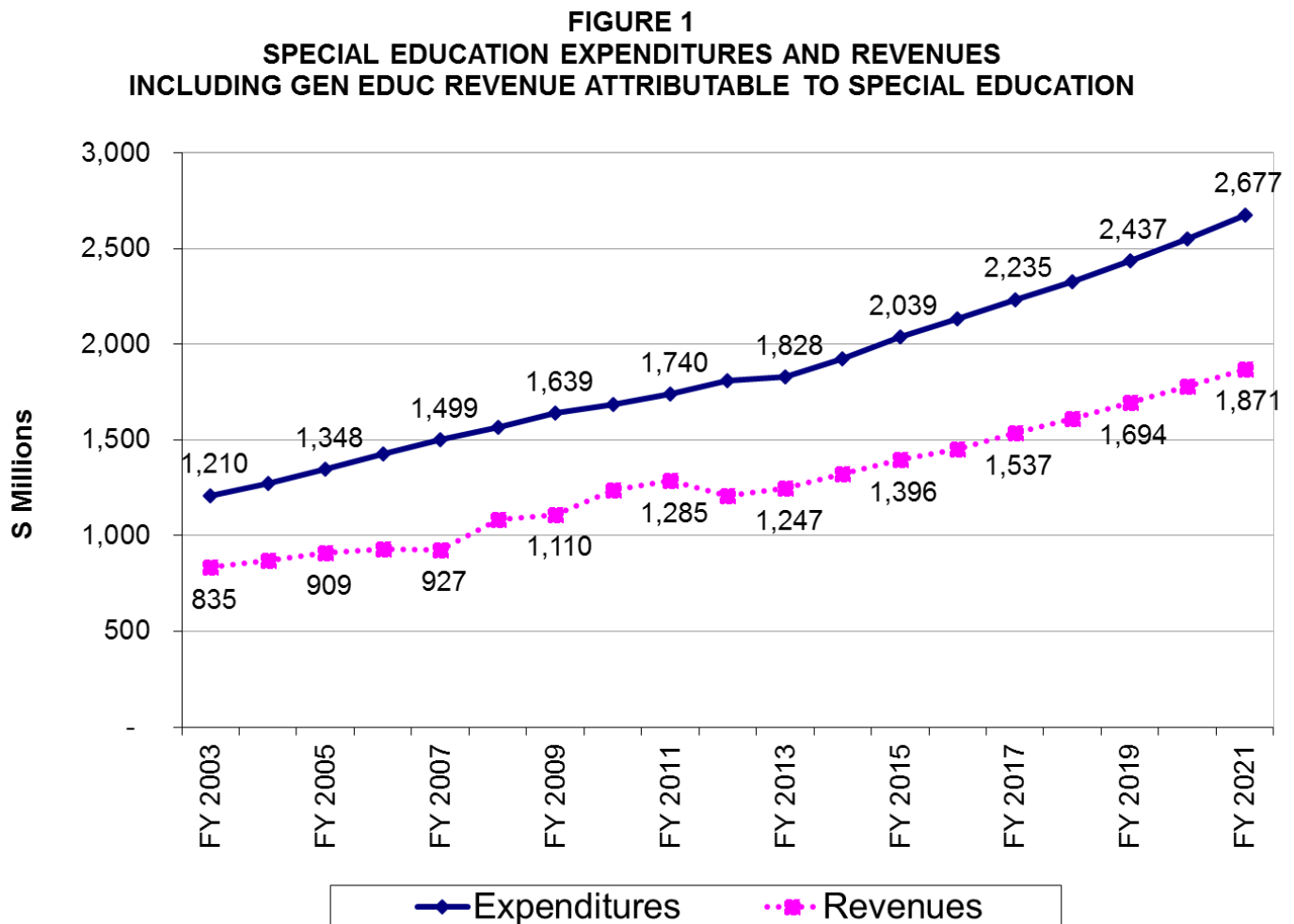


Figure 2: Special Education Cross-Subsidies

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 2021 dollars (adjusted for inflation using Consumer Price Index).

The adjusted net cross-subsidy grew at an accelerating rate between FY 2003 and FY 2007, reaching \$572 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to \$484 million in FY 2008 but began to grow again in FY 2009 to \$529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$451 million and rose slightly in FY 2011 to \$455 million. Expiration of federal stimulus funding created a large increase in the cross subsidy in FY 2012. The implementation of the new special education funding formula in FY 2016 has slowed but not eliminated the growth of the cross subsidy. It is projected to reach \$806 million in FY 2021.

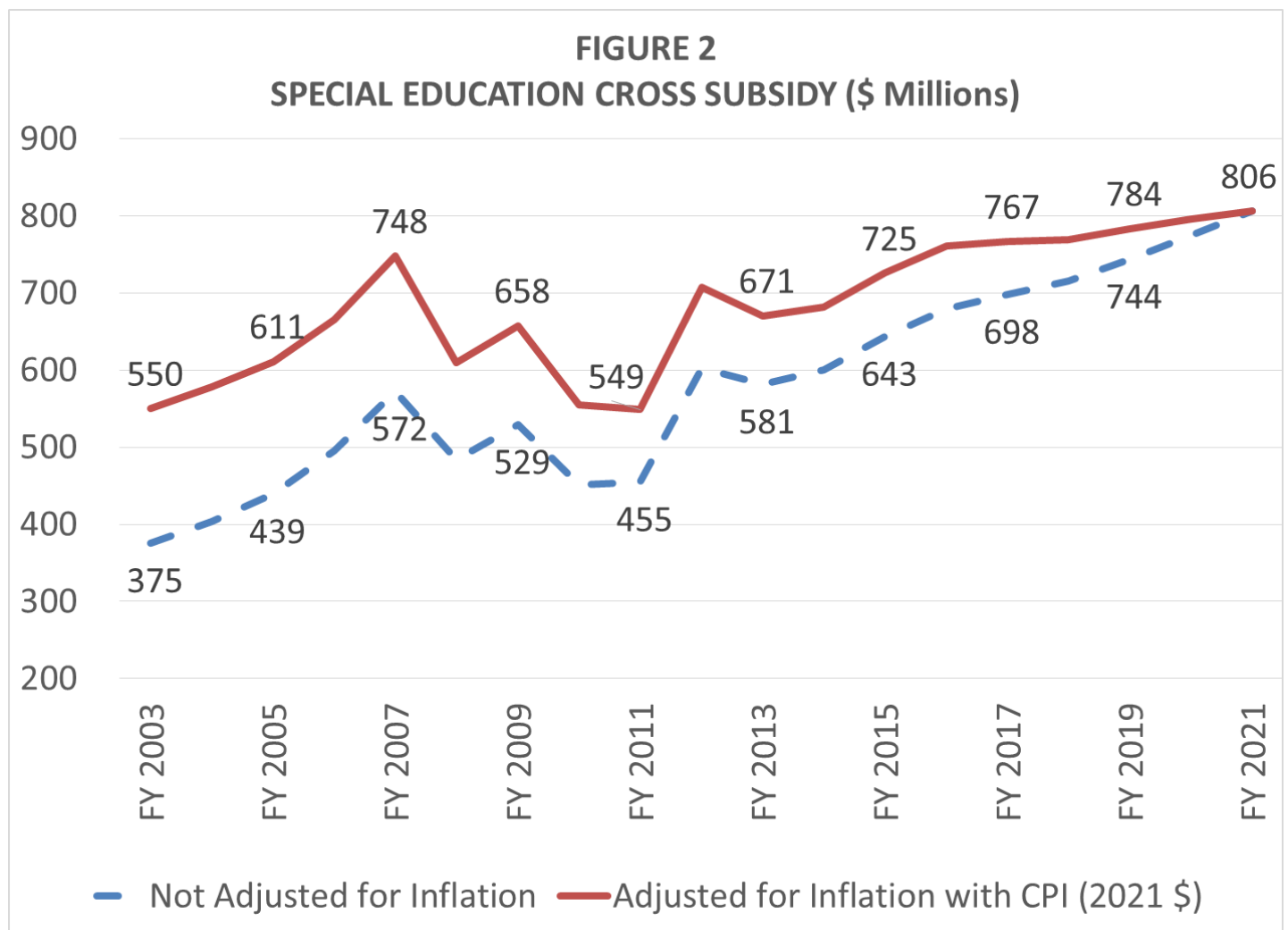


Figure 3: Special Education Revenues

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 2021. Between FY 2003 and FY 2007, the state/federal funded portion of special education expenditures declined gradually from 69.0 percent to 61.8 percent. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 69.1 percent in FY 2008. Due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3 percent in FY 2010 and to 73.9 percent in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state/federal funded portion of special education expenditures declined sharply to 66.7 percent in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal funded portion to 68.8 percent in FY 2014. For FY 2015 and later, the state/federal funded portion of special education expenditures is expected to increase slightly to 69.9 percent by FY 2021, due to increases enacted in state special education funding in 2013. Since FY 2012, the portion of special education expenditures funded with state aid has gradually increased, while the portion funded with federal aid has gradually decreased.

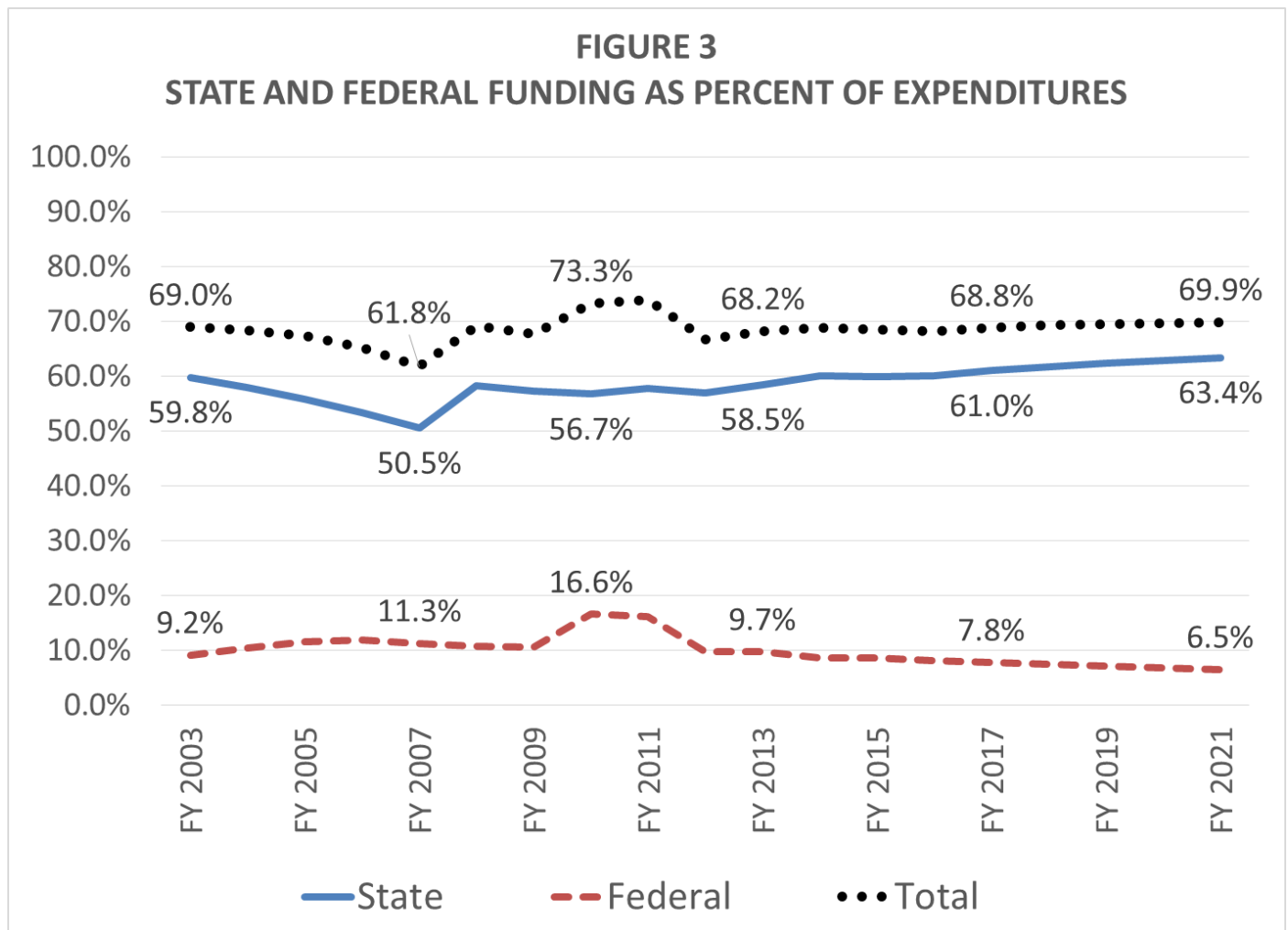
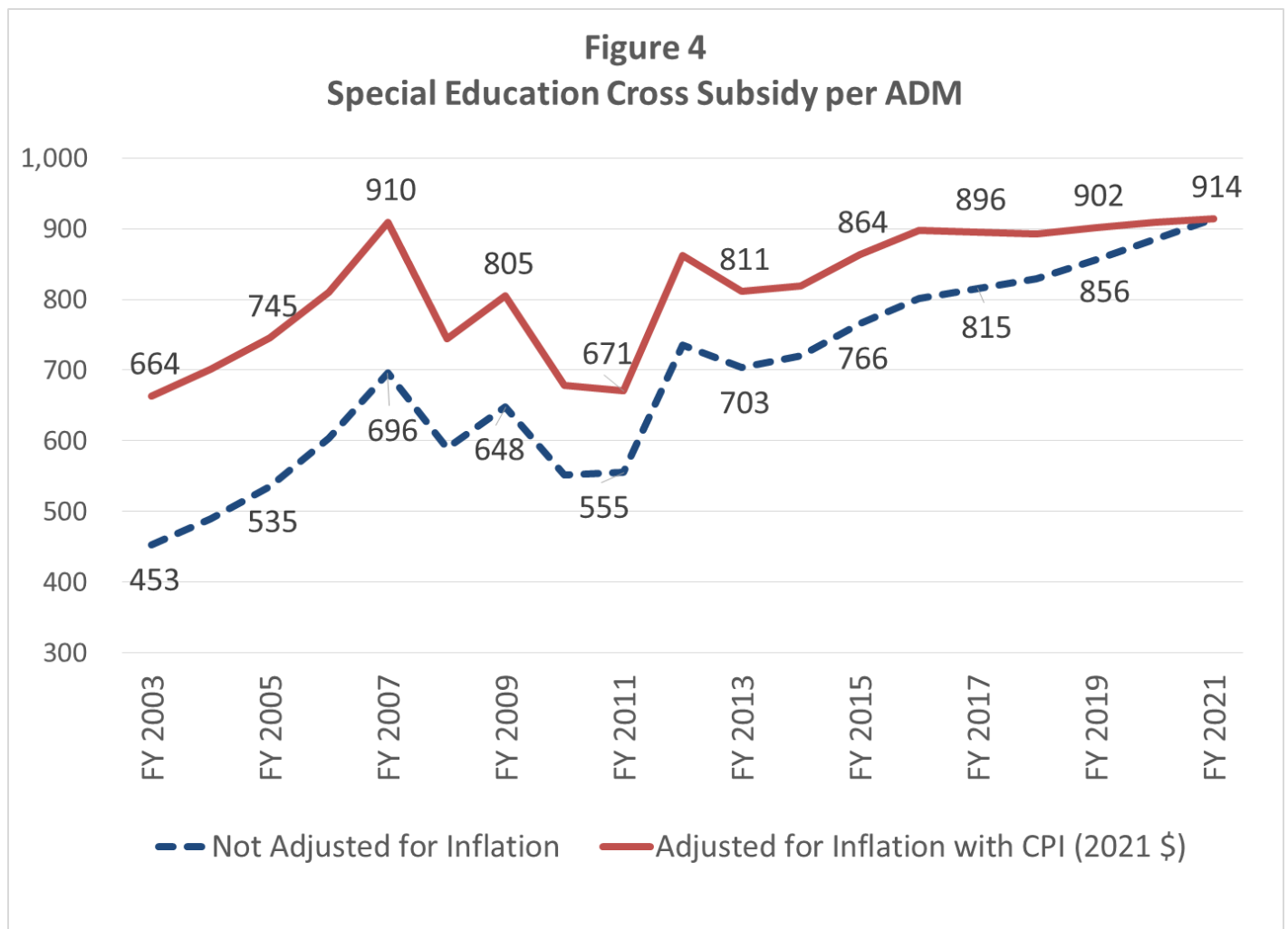


Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents yet another perspective by showing the cross-subsidy as amount per Average Daily Membership (ADM) necessary to cross subsidize special education with general education. Amounts are shown in current dollars and in FY 2021 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed blue 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 2021, as funding growth is projected to lag slightly behind expenditure growth. However, when adjusted for inflation, the cross-subsidy per ADM is projected to remain essentially unchanged between FY 2017 and FY 2021.



District-by-District Cross-Subsidy Reports, FY 2016

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2016, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

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

1. Are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues.
2. Include data only for school districts and not for charter schools.
3. 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 2016 by school district strata, based on the district-by-district and charter school reports included in **Appendix B** (tables 4, 5 and 6): 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 are between \$657 and \$902 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$595 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,225 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$88 per pupil unit. Charter schools were added to this report due to recent legislation changes that required serving LEAs to cover 10 percent of the unreimbursed special education costs (127A.47 Subd. 7 (c)).

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is \$701,435,528, which is greater than the actual total cross-subsidy reported in Table 1 (page 6). This 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 – 6 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is moved as part of the tuition adjustment which is tied to each LEA's net aid it was determined to leave the amount in the individual cross-subsidy report and note the difference between the totals in Tables 1 and 2.

Table 2: Special Education Cross-Subsidies FY 2016 Final

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 Subsidy (D-E)	(G) Per WADM
Totals	923,351	1,827,112,759	1,027,796,406	799,316,353	97,880,824	701,435,528	759.66
BY STRATUM							
MINNEAPOLIS and ST PAUL	78,425	226,604,677	112,677,000	113,927,677	17,858,191	96,069,486	1,224.98
OTHER METRO, INNER	97,131	195,618,126	94,657,970	100,960,156	13,340,742	87,619,414	902.08
OTHER METRO, OUTER	291,683	578,885,425	313,017,304	265,868,120	30,983,239	234,884,882	805.27
NONMET >=2K	204,797	406,395,846	231,208,584	175,187,262	20,851,796	154,335,466	753.60
NONMET 1K-2K	103,281	171,155,965	96,062,923	75,093,042	7,229,878	67,863,164	657.07
NONMET < 1K	94,036	145,089,876	83,300,719	61,789,158	5,877,571	55,911,587	594.58
District Totals	869,353	1,723,749,915	930,924,500	792,825,415	96,141,415	696,684,000	801.38
Charter Schools	53,998	103,362,844	96,871,906	6,490,938	1,739,409	4,751,529	88.00

Table three in Appendix B displays the amount that each district cross-subsidizes special education costs with general revenue sorted by district number order. Column D displays the calculation of each district's gross cross-subsidy. Column F displays the calculation of each districts adjusted net cross-subsidy. Column G displays the amount of each districts adjusted net cross-subsidy per adjusted weighted pupil unit.

Table four in Appendix B displays the amount that each district cross-subsidizes special education costs with general education revenue sorted by the adjusted net cross-subsidy per Adjusted Weighted Pupil Unit (WADM).

Table five 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 adjusted weighted pupil unit.

Detailed individual district cross-subsidies reports may be found on the MDE website by selecting Data Center > [Data Reports and Analytics](#) > School Finance Reports: Minnesota Funding Reports (MFR). We are unable to provide a detailed individual charter school cross-subsidy report due to the current program calculation was not designed to include them in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in Appendix C.

Appendix A

Definitions

Special Education Expenditures

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

SPECIAL NOTE: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students as stipulated in their Individualized Educational Programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) and is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991 and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students who are homeless, 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 and Reporting System (UFARS) Finance Code (FIN) 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 – 2021, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 6.

Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education EDRS reports and transition disabled EDRS reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only.

Special Education Categorical Revenues

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

General Education Revenue Attributable to Special Education Students

General Education Revenue Attributable to Special Education Students for Time Spent Receiving Special Education Services Outside of the Regular Classroom for those who spend 60 percent or more of the school day outside of the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000 – 308, 316, 317, 330 and 388. We omit all costs coded to finance 000 when the program code is 401 – 422. Starting with the total costs we separate out the non-instructional per statute. This 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 percent or more of the school day times that portion of the day that they spend outside of the regular classroom (federal settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside of the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system Minnesota Automated Reporting Student System, (MARSS). To establish an initial estimate of full-time-equivalency, it was assumed that the percent of time spent receiving special education services outside of the regular classroom reflects the midpoint for each federal setting. This 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 zero to 20 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10 percent. Setting II includes students spending 21 percent to 60 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40 percent. Setting III includes students spending more than 60 percent of their time outside of the regular classroom. In the data reported here we assumed 80 percent, 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 percent of the time outside of the regular classroom for the time they spend receiving special education services outside of the regular classroom.

Appendix B

Table 3: Special Education Cross-Subsidies – District Order

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
1	AITKIN	1,304.42	2,060,596.38	1,011,938.84	1,048,657.54	62,088.29	986,569.25	756.33
1	MINNEAPOLIS	38,247.91	120,707,496.64	56,143,155.90	64,564,340.74	11,135,979.26	53,428,361.48	1,396.90
2	HILL CITY	285.58	616,077.22	331,084.70	284,992.52	45,003.49	239,989.03	840.36
4	MCGREGOR	477.10	812,137.94	351,282.39	460,855.55	19,313.56	441,541.99	925.47
6	SOUTH ST. PAUL	3,813.23	7,286,889.14	3,327,774.79	3,959,114.35	499,681.80	3,459,432.55	907.22
11	ANOKA-HENNEPIN	40,826.83	87,850,685.30	49,409,220.68	38,441,464.62	5,101,355.15	33,340,109.47	816.62
12	CENTENNIAL	6,995.42	18,006,942.38	12,240,188.30	5,766,754.08	623,789.26	5,142,964.82	735.19
13	COLUMBIA HEIGHTS	3,552.44	7,666,609.52	2,402,572.76	5,264,036.76	958,923.95	4,305,112.81	1,211.87
14	FRIDLEY	3,300.73	7,709,234.97	5,438,015.48	2,271,219.49	514,809.34	1,756,410.15	532.13
15	ST. FRANCIS	4,974.71	10,542,743.63	7,124,356.16	3,418,387.47	367,316.57	3,051,070.90	613.32
16	SPRING LAKE PARK	6,084.47	7,930,086.47	3,267,623.79	4,662,462.68	758,441.59	3,904,021.09	641.64

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 Subsidy (D-E)	(G) Per WADM
22	DETROIT LAKES	3,248.46	6,219,493.88	4,158,907.10	2,060,586.78	421,098.13	1,639,488.65	504.70
23	FRAZEE-VERGAS	979.94	1,694,987.92	1,041,162.35	653,825.57	50,636.47	603,189.10	615.54
25	PINE POINT	64.96	172,535.51	116,494.99	56,040.52	8,958.38	47,082.14	724.79
31	BEMIDJI	5,546.97	13,087,763.88	7,990,889.73	5,096,874.15	849,439.46	4,247,434.69	765.72
32	BLACKDUCK	667.54	1,621,765.66	1,024,916.11	596,849.55	26,123.84	570,725.71	854.97
36	KELLIHER	275.19	581,823.80	376,749.34	205,074.46	20,254.65	184,819.81	671.61
38	RED LAKE	1,485.05	3,546,773.19	1,517,086.63	2,029,686.56	308,995.38	1,720,691.18	1,158.68
47	SAUK RAPIDS-RICE	4,684.47	7,944,515.86	5,061,867.15	2,882,648.71	377,778.91	2,504,869.80	534.72
51	FOLEY	2,028.77	3,604,535.82	1,997,542.39	1,606,993.43	76,769.78	1,530,223.65	754.26
75	ST. CLAIR	742.05	769,501.05	540,337.63	229,163.42	28,951.43	200,211.99	269.81
77	MANKATO	8,846.63	16,038,087.22	10,056,512.39	5,981,574.83	1,065,568.57	4,916,006.26	555.69
81	COMFREY	169.70	296,722.10	197,341.59	99,380.51	5,298.13	94,082.38	554.40

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 Subsidy (D-E)	(G) Per WADM
84	SLEEPY EYE	602.04	940,574.35	499,224.43	441,349.92	47,674.95	393,674.97	653.90
85	SPRINGFIELD	637.02	751,788.15	315,673.25	436,114.90	37,570.78	398,544.12	625.64
88	NEW ULM	2,255.11	4,941,780.81	2,456,019.74	2,485,761.07	214,703.45	2,271,057.62	1,007.07
91	BARNUM	860.24	1,288,159.02	845,883.73	442,275.29	26,786.36	415,488.93	482.99
93	CARLTON	527.12	856,128.72	467,018.31	389,110.41	25,683.24	363,427.17	689.46
94	CLOQUET	2,918.36	4,983,530.72	2,962,743.19	2,020,787.53	267,098.82	1,753,688.71	600.92
95	CROMWELL-WRIGHT	353.70	413,551.65	286,175.12	127,376.53	6,306.60	121,069.93	342.30
97	MOOSE LAKE	711.57	1,074,239.22	802,309.94	271,929.28	18,046.84	253,882.44	356.79
99	ESKO	1,332.03	1,218,236.13	719,432.21	498,803.92	37,051.37	461,752.55	346.65
100	WRENSHALL	353.70	444,157.74	252,420.17	191,737.57	11,275.74	180,461.83	510.21
108	CENTRAL	1,106.94	1,662,834.62	561,694.81	1,101,139.81	65,790.02	1,035,349.79	935.33
110	WACONIA	4,217.39	6,804,750.89	3,489,124.53	3,315,626.36	192,545.87	3,123,080.49	740.52

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 Subsidy (D-E)	(G) Per WADM
111	WATERTOWN-MAYER	1,707.55	3,098,901.49	1,650,675.79	1,448,225.70	137,824.25	1,310,401.45	767.42
112	EASTERN CARVER COUNTTY	10,193.69	16,731,978.76	9,339,875.55	7,392,103.21	657,697.46	6,734,405.75	660.64
113	WALKER-HACKENSACK-AKELEY	786.49	1,784,819.06	997,721.49	787,097.57	57,207.20	729,890.37	928.04
115	CASS LAKE-BENA	1,261.34	3,419,954.06	1,899,787.81	1,520,166.25	268,263.25	1,251,903.00	992.52
116	PILLAGER	1,080.70	1,799,446.44	1,154,883.55	644,562.89	81,524.38	563,038.51	520.99
118	NORTHLAND	348.65	1,043,851.42	607,125.43	436,725.99	44,606.43	392,119.56	1,124.68
129	MONTEVIDEO	1,573.71	2,674,652.45	1,640,095.16	1,034,557.29	96,323.47	938,233.82	596.19
138	NORTH BRANCH	3,287.16	6,396,879.12	3,236,261.36	3,160,617.76	271,668.45	2,888,949.31	878.86
139	RUSH CITY	935.60	1,307,602.46	509,166.06	798,436.40	33,631.99	764,804.41	817.45
146	BARNESVILLE	935.18	1,123,343.74	586,307.43	537,036.31	44,945.63	492,090.68	526.20
150	HAWLEY	1,041.08	1,036,807.73	535,447.91	501,359.82	44,800.31	456,559.51	438.54
152	MOORHEAD	6,755.63	14,970,226.27	9,167,134.47	5,803,091.80	771,533.56	5,031,558.24	744.79

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
162	BAGLEY	1,078.67	1,979,145.78	1,200,663.18	778,482.60	119,488.68	658,993.92	610.93
166	COOK COUNTY	498.28	940,220.49	354,930.62	585,289.87	68,813.92	516,475.95	1,036.52
173	MOUNTAIN LAKE	536.46	736,144.02	392,131.83	344,012.19	47,521.13	296,491.06	552.68
177	WINDOM	1,135.59	2,101,961.34	1,252,063.85	849,897.49	80,865.06	769,032.43	677.21
181	BRAINERD	7,020.40	19,254,846.32	12,052,505.38	7,202,340.94	1,035,441.43	6,166,899.51	878.43
182	CROSBY-IRONTON	1,164.09	2,669,277.08	1,527,592.79	1,141,684.29	101,209.34	1,040,474.95	893.81
186	PEQUOT LAKES	1,783.69	2,303,759.65	1,331,791.96	971,967.69	95,470.82	876,496.87	491.40
191	BURNSVILLE	9,932.59	23,564,398.99	12,469,534.04	11,094,864.95	1,153,913.83	9,940,951.12	1,000.84
192	FARMINGTON	7,758.79	11,589,003.68	4,959,113.52	6,629,890.16	541,581.85	6,088,308.31	784.70
194	LAKEVILLE	11,861.92	24,116,160.63	11,979,300.83	12,136,859.80	1,301,901.22	10,834,958.58	913.42
195	RANDOLPH	707.40	717,512.05	403,235.47	314,276.58	24,625.49	289,651.09	409.46
196	ROSEMOUNT-APPLE VALLEY- EAGAN	30,099.10	67,574,477.18	39,780,839.62	27,793,637.56	3,712,322.67	24,081,314.89	800.07

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
197	WEST ST. PAUL-MENDOTA HEIGHTS- EAGAN	5,332.71	12,265,245.36	6,887,569.69	5,377,675.67	847,296.19	4,530,379.48	849.55
199	INVER GROVE HEIGHTS	4,164.71	7,967,693.14	3,576,811.36	4,390,881.78	406,682.01	3,984,199.77	956.66
200	HASTINGS	4,896.55	8,795,549.68	4,400,785.80	4,394,763.88	449,187.59	3,945,576.29	805.79
203	HAYFIELD	777.26	1,167,168.93	666,549.47	500,619.46	65,438.08	435,181.38	559.89
204	KASSON-MANTORVILLE	2,291.76	2,183,220.60	1,050,007.40	1,133,213.20	128,009.54	1,005,203.66	438.62
206	ALEXANDRIA	4,399.42	9,172,433.66	5,258,201.24	3,914,232.42	464,240.75	3,449,991.67	784.19
213	OSAKIS	899.36	1,332,982.40	934,689.29	398,293.11	43,731.58	354,561.53	394.24
227	CHATFIELD	993.94	835,657.51	441,102.02	394,555.49	14,652.10	379,903.39	382.22
229	LANESBORO	362.21	469,585.26	310,885.91	158,699.35	5,016.67	153,682.68	424.29
238	MABEL-CANTON	266.79	320,888.04	164,194.24	156,693.80	15,964.34	140,729.46	527.49
239	RUSHFORD-PETERSON	731.29	787,817.07	431,462.25	356,354.82	20,786.24	335,568.58	458.87
241	ALBERT LEA	3,612.22	10,646,461.16	6,260,159.30	4,386,301.86	586,726.46	3,799,575.40	1,051.87

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
242	ALDEN-CONGER	527.79	736,831.64	512,658.55	224,173.09	35,666.31	188,506.78	357.16
252	CANNON FALLS	1,229.98	1,719,236.87	823,595.08	895,641.79	98,182.70	797,459.09	648.35
253	GOODHUE	696.96	511,674.57	239,242.00	272,432.57	19,557.05	252,875.52	362.83
255	PINE ISLAND	1,378.49	1,429,503.70	662,698.88	766,804.82	87,718.09	679,086.73	492.63
256	RED WING	2,977.43	7,084,570.06	3,516,059.16	3,568,510.90	377,300.25	3,191,210.65	1,071.80
261	ASHBY	270.08	262,329.86	160,385.47	101,944.39	4,696.53	97,247.86	360.07
264	HERMAN-NORCROSS	120.95	143,030.12	66,469.76	76,560.36	5,248.13	71,312.23	589.60
270	HOPKINS	7,586.23	14,615,769.08	6,904,793.38	7,710,975.70	732,447.24	6,978,528.46	919.89
271	BLOOMINGTON	11,290.29	28,733,841.56	16,401,777.86	12,332,063.70	1,754,281.75	10,577,781.95	936.89
272	EDEN PRAIRIE	9,825.39	19,410,703.91	10,539,728.21	8,870,975.70	956,489.37	7,914,486.33	805.51
273	EDINA	9,238.47	16,451,082.41	9,630,632.00	6,820,450.41	510,701.11	6,309,749.30	682.99
276	MINNETONKA	11,051.19	16,126,793.52	9,902,741.59	6,224,051.93	702,653.36	5,521,398.57	499.62

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
277	WESTONKA	2,498.27	4,439,575.35	2,037,965.12	2,401,610.23	239,433.94	2,162,176.29	865.47
278	ORONO	3,095.10	4,045,938.12	2,511,832.93	1,534,105.19	128,285.85	1,405,819.34	454.21
279	OSSEO	22,154.70	47,594,001.62	22,095,999.26	25,498,002.36	3,718,990.84	21,779,011.52	983.04
280	RICHFIELD	4,726.50	11,133,598.85	4,555,788.73	6,577,810.12	887,609.92	5,690,200.20	1,203.89
281	ROBBINSDALE	13,784.02	28,368,556.42	11,275,433.48	17,093,122.94	2,239,207.19	14,853,915.75	1,077.62
282	ST. ANTHONY-NEW BRIGHTON	1,997.24	2,414,921.13	997,694.57	1,417,226.56	79,928.96	1,337,297.60	669.57
283	ST. LOUIS PARK	5,072.55	9,284,281.37	3,941,510.68	5,342,770.69	496,761.84	4,846,008.85	955.34
284	WAYZATA	11,862.88	17,860,463.21	8,096,017.99	9,764,445.22	702,978.57	9,061,466.65	763.85
286	BROOKLYN CENTER	2,643.78	3,815,575.01	1,361,173.53	2,454,401.48	305,481.72	2,148,919.76	812.82
294	HOUSTON	2,248.06	2,126,936.10	1,665,455.93	461,480.17	29,502.55	431,977.62	192.16
297	SPRING GROVE	375.59	421,946.62	208,964.61	212,982.01	16,951.59	196,030.42	521.93
299	CALEDONIA	721.84	1,108,582.00	580,148.95	528,433.05	31,752.25	496,680.80	688.08

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 Subsidy (D-E)	(G) Per WADM
300	LA CRESCENT-HOKAH	1,260.19	2,660,332.53	1,408,936.98	1,251,395.55	96,698.87	1,154,696.68	916.29
306	LAPORTE	314.62	534,708.06	375,446.47	159,261.59	16,872.46	142,389.13	452.57
308	NEVIS	654.64	659,531.21	433,254.64	226,276.57	35,900.77	190,375.80	290.81
309	PARK RAPIDS	1,674.41	2,783,166.14	1,276,647.04	1,506,519.10	74,681.25	1,431,837.85	855.13
314	BRAHAM	855.58	1,208,295.42	383,157.18	825,138.24	52,100.93	773,037.31	903.52
316	GREENWAY	1,138.54	4,203,864.17	2,640,072.80	1,563,791.37	133,328.24	1,430,463.13	1,256.40
317	DEER RIVER	956.23	2,876,090.92	2,127,661.64	748,429.28	141,983.70	606,445.58	634.20
318	GRAND RAPIDS	4,371.80	7,723,110.76	4,332,112.73	3,390,998.03	500,345.61	2,890,652.42	661.20
319	NASHWAUK-KEEWATIN	670.33	1,425,171.44	843,276.26	581,895.18	38,210.44	543,684.74	811.07
323	FRANCONIA	33.07	-	(18,245.67)	18,245.67	1,136.81	17,108.86	517.35
330	HERON LAKE-OKABENA	303.66	515,703.24	331,411.79	184,291.45	44,303.71	139,987.74	461.00
332	MORA	1,805.40	2,892,265.66	1,444,765.69	1,447,499.97	191,274.71	1,256,225.26	695.82

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
333	OGILVIE	510.01	788,698.15	396,264.29	392,433.86	58,444.36	333,989.50	654.87
345	NEW LONDON-SPICER	1,562.39	2,639,670.93	1,687,756.59	951,914.34	77,343.99	874,570.35	559.76
347	WILLMAR	4,438.55	9,215,925.35	5,948,447.67	3,267,477.68	337,505.60	2,929,972.08	660.12
356	LANCASTER	170.51	312,982.98	172,623.07	140,359.91	9,936.44	130,423.47	764.90
361	INTERNATIONAL FALLS	1,191.53	1,489,795.84	898,878.92	590,916.92	53,011.84	537,905.08	451.44
362	LITTLEFORK-BIG FALLS	389.46	571,536.56	424,595.60	146,940.96	30,380.36	116,560.60	299.29
363	SOUTH KOOCHICHING	295.01	571,327.59	389,559.86	181,767.73	37,801.26	143,966.47	488.01
378	DAWSON-BOYD	581.73	1,008,650.79	640,747.74	367,903.05	52,089.15	315,813.90	542.89
381	LAKE SUPERIOR	1,527.22	2,582,623.18	1,332,733.13	1,249,890.05	66,680.08	1,183,209.97	774.75
390	LAKE OF THE WOODS	499.03	878,633.45	523,212.59	355,420.86	32,433.00	322,987.86	647.23
391	CLEVELAND	505.57	340,531.32	237,532.01	102,999.31	11,796.11	91,203.20	180.40
402	HENDRICKS	100.43	260,449.17	133,496.59	126,952.58	5,683.97	121,268.61	1,207.49

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
403	IVANHOE	131.42	202,830.17	47,935.40	154,894.77	5,492.45	149,402.32	1,136.83
404	LAKE BENTON	201.83	356,779.87	202,681.51	154,098.36	22,321.47	131,776.89	652.91
413	MARSHALL	2,672.68	4,719,514.09	2,962,556.30	1,756,957.79	180,658.65	1,576,299.14	589.78
414	MINNEOTA	511.39	580,135.39	460,560.31	119,575.08	13,730.48	105,844.60	206.97
415	LYND	193.41	291,556.19	151,728.92	139,827.27	6,978.47	132,848.80	686.88
423	HUTCHINSON	3,121.91	5,568,406.33	3,322,172.34	2,246,233.99	211,224.10	2,035,009.89	651.85
424	LESTER PRAIRIE	444.10	472,644.66	181,354.42	291,290.24	27,098.72	264,191.52	594.89
432	MAHNOMEN	651.04	1,079,858.71	206,482.74	873,375.97	40,095.61	833,280.36	1,279.92
435	WAUBUN-OGEMA-WHITE EARTH	605.03	1,222,435.69	586,274.28	636,161.41	56,701.05	579,460.36	957.74
441	MARSHALL COUNTTY CENTRAL	426.81	606,977.84	356,594.54	250,383.30	20,911.29	229,472.01	537.64
447	GRYGLA	176.80	334,380.16	253,149.42	81,230.74	7,473.64	73,757.10	417.18
458	TRUMAN	220.71	311,851.25	47,905.83	263,945.42	15,446.39	248,499.03	1,125.91

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
463	EDEN VALLEY-WATKINS	1,040.16	1,390,956.43	748,746.70	642,209.73	74,642.75	567,566.98	545.65
465	LITCHFIELD	1,731.68	3,233,259.91	1,695,127.72	1,538,132.19	130,150.70	1,407,981.49	813.07
466	DASSEL-COKATO	2,449.76	3,539,562.66	2,136,169.81	1,403,392.85	144,267.05	1,259,125.80	513.98
473	ISLE	507.22	771,851.40	476,665.50	295,185.90	40,622.36	254,563.54	501.88
477	PRINCETON	3,512.19	5,403,456.89	2,678,111.32	2,725,345.57	279,247.46	2,446,098.11	696.46
480	ONAMIA	661.97	2,188,005.23	1,620,800.07	567,205.16	139,494.00	427,711.16	646.12
482	LITTLE FALLS	2,688.49	4,922,891.43	2,617,308.30	2,305,583.13	255,598.33	2,049,984.80	762.50
484	PIERZ	1,237.72	1,874,074.53	1,160,696.61	713,377.92	69,495.93	643,881.99	520.22
485	ROYALTON	1,036.96	1,225,370.40	701,543.32	523,827.08	82,713.87	441,113.21	425.39
486	SWANVILLE	327.41	441,420.35	283,013.89	158,406.46	11,791.05	146,615.41	447.80
487	UPSALA	384.85	433,910.88	229,519.54	204,391.34	29,617.57	174,773.77	454.13
492	AUSTIN	5,169.55	10,962,475.91	6,674,408.61	4,288,067.30	920,529.30	3,367,538.00	651.42

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 Subsidy (D-E)	(G) Per WADM
495	GRAND MEADOW	459.28	751,072.91	517,156.43	233,916.48	24,884.85	209,031.63	455.13
497	LYLE	288.28	467,108.88	310,451.59	156,657.29	26,927.79	129,729.50	450.01
499	LEROY-OSTRANDER	305.84	637,384.66	448,112.74	189,271.92	10,197.09	179,074.83	585.52
500	SOUTHLAND	479.35	929,912.40	665,270.59	264,641.81	40,400.60	224,241.21	467.80
505	FULDA	359.16	735,281.69	440,695.60	294,586.09	19,451.48	275,134.61	766.05
507	NICOLLET	393.95	479,963.51	284,422.83	195,540.68	13,744.76	181,795.92	461.47
508	ST. PETER	2,241.98	4,093,616.43	2,242,216.43	1,851,400.00	326,968.02	1,524,431.98	679.95
511	ADRIAN	611.98	755,263.64	425,906.25	329,357.39	22,184.29	307,173.10	501.93
514	ELLSWORTH	163.98	263,664.91	170,989.82	92,675.09	17,463.90	75,211.19	458.66
518	WORTHINGTON	3,379.67	5,570,796.75	3,628,731.31	1,942,065.44	202,651.09	1,739,414.35	514.67
531	BYRON	2,143.99	2,204,923.92	1,324,234.94	880,688.98	154,311.20	726,377.78	338.80
533	DOVER-EYOTA	1,307.94	1,272,592.14	821,470.19	451,121.95	33,227.13	417,894.82	319.51

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 Subsidy (D-E)	(G) Per WADM
534	STEWARTVILLE	2,218.37	3,167,094.93	1,802,491.84	1,364,603.09	154,586.86	1,210,016.23	545.45
535	ROCHESTER	18,437.50	40,759,522.03	24,670,470.28	16,089,051.75	2,434,084.38	13,654,967.37	740.61
542	BATTLE LAKE	517.65	423,308.29	197,395.33	225,912.96	13,811.04	212,101.92	409.74
544	FERGUS FALLS	2,963.27	3,324,372.04	1,283,633.20	2,040,738.84	168,452.22	1,872,286.62	631.83
545	HENNING	435.01	583,947.37	222,264.81	361,682.56	39,235.75	322,446.81	741.24
547	PARKERS PRAIRIE	602.96	958,760.55	635,407.65	323,352.90	36,647.18	286,705.72	475.50
548	PELICAN RAPIDS	975.12	1,027,646.01	496,157.24	531,488.77	38,385.25	493,103.52	505.68
549	PERHAM-DENT	1,581.96	2,456,756.02	1,252,319.44	1,204,436.58	134,957.21	1,069,479.37	676.05
550	UNDERWOOD	648.94	562,401.93	358,485.38	203,916.55	13,591.30	190,325.25	293.29
553	NEW YORK MILLS	813.13	1,082,892.35	531,698.92	551,193.43	32,258.70	518,934.73	638.19
561	GOODRIDGE	216.60	449,573.26	276,176.60	173,396.66	8,322.27	165,074.39	762.12
564	THIEF RIVER FALLS	2,206.74	2,709,584.07	1,528,033.14	1,181,550.93	80,565.67	1,100,985.26	498.92

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
577	WILLOW RIVER	471.32	675,291.25	422,801.89	252,489.36	28,417.66	224,071.70	475.41
578	PINE CITY	1,757.58	4,675,915.50	3,160,823.54	1,515,091.96	148,139.28	1,366,952.68	777.75
581	EDGERTON	435.81	643,703.14	483,232.61	160,470.53	15,710.13	144,760.40	332.16
592	CLIMAX-SHELLY	216.99	299,918.22	228,092.80	71,825.42	6,260.82	65,564.60	302.15
593	CROOKSTON	1,357.20	2,491,117.85	1,502,971.29	988,146.56	76,826.74	911,319.82	671.47
595	EAST GRAND FORKS	2,014.01	2,759,634.38	1,710,051.59	1,049,582.79	40,548.69	1,009,034.10	501.01
599	FERTILE-BELTRAMI	512.44	647,349.29	408,307.63	239,041.66	7,416.17	231,625.49	452.01
600	FISHER	277.25	396,311.41	301,670.15	94,641.26	7,996.12	86,645.14	312.52
601	FOSSTON	699.82	1,133,415.29	642,125.43	491,289.86	32,559.83	458,730.03	655.50
621	MOUNDS VIEW	12,189.61	29,805,983.60	18,851,638.11	10,954,345.49	1,438,893.50	9,515,451.99	780.62
622	NORTH ST. PAUL-MPLEWOOD OAKDALE	11,726.65	26,790,112.88	15,143,985.06	11,646,127.82	2,558,768.34	9,087,359.48	774.93
623	ROSEVILLE	8,221.84	18,419,594.92	8,913,268.17	9,506,326.75	1,095,642.35	8,410,684.40	1,022.97

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 Subsidy (D-E)	(G) Per WADM
624	WHITE BEAR LAKE	8,948.64	19,718,733.89	8,755,738.22	10,962,995.67	1,018,066.52	9,944,929.15	1,111.33
625	ST. PAUL	40,177.37	105,897,180.13	56,533,843.63	49,363,336.50	6,722,211.85	42,641,124.65	1,061.32
630	RED LAKE FALLS	388.72	591,535.58	362,626.70	228,908.88	12,581.73	216,327.15	556.51
635	MILROY	53.95	47,399.26	(8,213.09)	55,612.35	-	55,612.35	1,030.81
640	WABASSO	426.36	404,528.31	213,038.75	191,489.56	20,636.20	170,853.36	400.73
656	FARIBAULT	4,224.59	10,808,704.40	5,829,976.04	4,978,728.36	725,286.64	4,253,441.72	1,006.83
659	NORTHFIELD	4,308.81	8,475,680.31	4,735,239.85	3,740,440.46	337,236.60	3,403,203.86	789.82
671	HILLS-BEAVER CREEK	396.55	445,674.14	265,638.96	180,035.18	8,250.30	171,784.88	433.20
676	BADGER	281.69	351,757.39	182,037.49	169,719.90	2,965.98	166,753.92	591.98
682	ROSEAU	1,264.50	1,868,373.54	1,122,525.53	745,848.01	42,087.58	703,760.43	556.55
690	WARROAD	1,097.92	1,762,169.23	915,357.48	846,811.75	55,448.13	791,363.62	720.78
695	CHISHOLM	802.99	1,308,327.01	583,075.30	725,251.71	41,946.32	683,305.39	850.95

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 Subsidy (D-E)	(G) Per WADM
696	ELY	612.78	888,157.74	628,190.77	259,966.97	38,234.65	221,732.32	361.85
698	FLOODWOOD	252.21	569,389.07	374,712.77	194,676.30	5,095.80	189,580.50	751.68
700	HERMANTOWN	2,301.79	3,688,201.88	2,291,836.73	1,396,365.15	63,582.06	1,332,783.09	579.02
701	HIBBING	2,644.32	4,351,854.13	2,659,264.36	1,692,589.77	176,886.17	1,515,703.60	573.19
704	PROCTOR	1,954.68	3,221,338.91	1,870,972.80	1,350,366.11	111,699.17	1,238,666.94	633.69
706	VIRGINIA	1,833.78	3,163,475.64	2,069,516.14	1,093,959.50	142,396.55	951,562.95	518.91
707	NETT LAKE	111.13	362,766.84	80,269.27	282,497.57	28,877.21	253,620.36	2,282.20
709	DULUTH	8,858.63	21,552,251.12	11,243,879.08	10,308,372.04	1,223,783.69	9,084,588.35	1,025.51
712	MOUNTAIN IRON-BUHL	543.18	1,624,994.17	1,518,833.19	106,160.98	28,288.13	77,872.85	143.36
716	BELLE PLAINE	1,759.21	2,764,082.90	1,212,038.39	1,552,044.51	163,068.20	1,388,976.31	789.55
717	JORDAN	1,980.27	3,019,476.46	1,683,588.05	1,335,888.41	132,732.68	1,203,155.73	607.57
719	PRIOR LAKE-SAVAGE	8,750.75	13,346,178.78	6,730,084.71	6,616,094.07	821,685.84	5,794,408.23	662.16

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
720	SHAKOPEE	8,796.79	16,266,970.09	7,742,396.37	8,524,573.72	740,023.13	7,784,550.59	884.93
721	NEW PRAGUE	4,458.40	6,315,626.58	2,994,230.99	3,321,395.59	331,150.27	2,990,245.32	670.70
726	BECKER	3,068.59	4,059,901.61	2,128,366.77	1,931,534.84	153,119.29	1,778,415.55	579.55
727	BIG LAKE	3,446.11	6,118,527.24	2,446,529.75	3,671,997.49	306,937.37	3,365,060.12	976.48
728	ELK RIVER	14,041.50	27,132,172.95	15,600,630.69	11,531,542.26	1,032,042.38	10,499,499.88	747.75
738	HOLDINGFORD	1,150.44	1,248,233.45	673,194.78	575,038.67	52,528.56	522,510.11	454.18
739	KIMBALL	761.93	1,092,174.19	597,968.72	494,205.47	35,787.72	458,417.75	601.65
740	MELROSE	1,524.62	2,157,348.00	1,108,384.71	1,048,963.29	68,438.38	980,524.91	643.13
741	PAYNESVILLE	1,017.20	1,867,826.72	1,129,971.14	737,855.58	57,072.95	680,782.63	669.27
742	ST. CLOUD	10,924.20	28,498,616.58	15,681,994.34	12,816,622.24	1,156,922.67	11,659,699.57	1,067.33
743	SAUK CENTRE	1,132.79	1,610,037.59	919,718.53	690,319.06	75,221.72	615,097.34	542.99
745	ALBANY	1,888.68	2,766,005.92	1,480,105.26	1,285,900.66	91,127.68	1,194,772.98	632.60

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
748	SARTELL-ST STEPHEN	4,155.43	6,050,525.82	3,507,303.24	2,543,222.58	156,658.92	2,386,563.66	574.32
750	ROCORI	2,296.50	2,998,174.94	1,715,739.43	1,282,435.51	118,743.34	1,163,692.17	506.72
756	BLOOMING PRAIRIE	777.58	893,698.08	460,823.75	432,874.33	52,396.77	380,477.56	489.31
761	OWATONNA	5,299.00	10,535,666.14	5,463,546.85	5,072,119.29	503,513.00	4,568,606.29	862.16
763	MEDFORD	960.02	764,468.32	456,433.80	308,034.52	15,240.77	292,793.75	304.99
768	HANCOCK	362.02	378,016.03	185,790.41	192,225.62	11,766.44	180,459.18	498.48
771	CHOKIO-ALBERTA	178.38	247,681.02	153,540.08	94,140.94	7,800.54	86,340.40	484.03
775	KERKHOVEN-MURDOCK	720.91	915,619.77	656,649.13	258,970.64	35,557.32	223,413.32	309.90
777	BENSON	921.96	1,801,396.56	1,356,556.71	444,839.85	63,628.86	381,210.99	413.48
786	BERTHA-HEWITT	462.37	802,572.64	468,217.10	334,355.54	33,099.14	301,256.40	651.55
787	BROWERVILLE	431.74	725,059.48	551,267.88	173,791.60	25,465.27	148,326.33	343.55
801	BROWNS VALLEY	107.95	199,379.87	119,459.03	79,920.84	4,428.68	75,492.16	699.33

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 Subsidy (D-E)	(G) Per WADM
803	WHEATON	435.63	735,085.60	491,565.09	243,520.51	20,506.58	223,013.93	511.93
811	WABASHA-KELLOGG	619.15	1,109,120.89	647,969.73	461,151.16	49,924.19	411,226.97	664.18
813	LAKE CITY	1,355.45	1,754,998.23	1,017,201.05	737,797.18	80,053.69	657,743.49	485.26
815	PRINSBURG	1.96	303,299.70	253,758.19	49,541.51	1,542.61	47,998.90	24,489.23
818	VERNDALE	578.41	793,953.08	604,057.60	189,895.48	51,095.45	138,800.03	239.97
820	SEBEKA	541.45	863,007.22	388,035.42	474,971.80	29,879.00	445,092.80	822.04
821	MENAHGA	1,058.85	1,347,769.97	773,791.85	573,978.12	34,323.38	539,654.74	509.66
829	WASECA	2,029.79	3,961,232.84	2,786,431.69	1,174,801.15	176,868.06	997,933.09	491.64
831	FOREST LAKE	7,086.98	13,493,641.64	7,532,384.29	5,961,257.35	762,790.47	5,198,466.88	733.52
832	MAHTOMEDI	3,631.22	5,322,529.50	2,519,030.37	2,803,499.13	144,573.63	2,658,925.50	732.24
833	SOUTH WASHINGTON COUNTY	19,434.93	37,105,889.92	19,315,773.30	17,790,116.62	2,128,290.91	15,661,825.71	805.86
834	STILLWATER	9,166.06	17,482,249.72	8,584,476.24	8,897,773.48	880,119.90	8,017,653.58	874.71

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 Subsidy (D-E)	(G) Per WADM
836	BUTTERFIELD	250.23	393,501.95	223,114.24	170,387.71	13,373.87	157,013.84	627.48
837	MADELIA	587.80	1,194,558.80	718,592.08	475,966.72	79,522.13	396,444.59	674.45
840	ST. JAMES	1,064.19	1,937,308.34	998,756.32	938,552.02	64,100.99	874,451.03	821.71
846	BRECKENRIDGE	708.09	1,149,550.49	667,579.18	481,971.31	34,630.37	447,340.94	631.76
850	ROTHSAY	309.24	169,071.75	90,433.29	78,638.46	12,225.31	66,413.15	214.76
852	CAMPBELL-TINTAH	156.02	192,274.51	97,596.72	94,677.79	13,370.21	81,307.58	521.14
857	LEWISTON-ALTURA	807.46	1,108,810.20	709,524.05	399,286.15	36,548.11	362,738.04	449.23
858	ST. CHARLES	1,080.48	1,057,427.23	661,363.66	396,063.57	42,388.34	353,675.23	327.33
861	WINONA	3,366.86	10,464,996.19	6,064,757.29	4,400,238.90	498,921.87	3,901,317.03	1,158.74
876	ANNANDALE	1,928.98	3,206,098.40	1,864,659.65	1,341,438.75	148,089.41	1,193,349.34	618.64
877	BUFFALO-HANOVER-MONTROSE	6,321.53	11,613,022.02	6,274,793.01	5,338,229.01	534,308.39	4,803,920.62	759.93
879	DELANO	2,654.12	3,923,985.64	2,209,640.00	1,714,345.64	144,965.99	1,569,379.65	591.30

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
881	MAPLE LAKE	966.68	1,663,934.83	737,874.01	926,060.82	120,860.80	805,200.02	832.95
882	MONTICELLO	4,483.90	6,921,906.41	3,114,992.02	3,806,914.39	380,111.99	3,426,802.40	764.25
883	ROCKFORD	1,827.22	2,676,055.55	1,376,065.20	1,299,990.35	115,041.81	1,184,948.54	648.50
885	ST. MICHAEL-ALBERTVILLE	6,603.63	5,785,923.65	2,416,954.95	3,368,968.70	284,142.19	3,084,826.51	467.14
891	CANBY	569.40	615,683.69	411,595.97	204,087.72	22,681.86	181,405.86	318.59
911	CAMBRIDGE-ISANTI	5,385.91	9,414,770.27	4,656,097.16	4,758,673.11	599,742.35	4,158,930.76	772.19
912	MILACA	1,992.62	3,971,610.57	2,174,302.12	1,797,308.45	246,811.82	1,550,496.63	778.12
914	ULEN-HITTERDAL	346.43	431,912.28	245,056.85	186,855.43	26,853.80	160,001.63	461.86
2071	LAKE CRYSTAL-WELLCOME MEMORIAL	965.34	1,527,987.76	921,280.47	606,707.29	79,586.08	527,121.21	546.05
2125	TRITON	1,258.44	1,400,701.79	638,159.15	762,542.64	96,931.39	665,611.25	528.92
2134	UNITED SOUTH CENTRAL	749.73	1,808,890.15	851,808.22	957,081.93	75,781.75	881,300.18	1,175.49
2135	MAPLE RIVER	1,044.50	2,251,298.38	1,493,667.29	757,631.09	88,299.13	669,331.96	640.82

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
2137	KINGSLAND	650.69	1,023,956.52	412,594.66	611,361.86	61,605.45	549,756.41	844.88
2142	ST. LOUIS COUNTY	2,038.47	4,223,753.73	2,241,269.22	1,982,484.51	156,790.10	1,825,694.41	895.62
2143	WATERVILLE-ELYSIAN- MORRISTOWN	872.87	1,473,812.88	856,691.52	617,121.36	47,502.73	569,618.63	652.58
2144	CHISAGO LAKES AREA	3,671.37	7,842,801.62	4,420,893.16	3,421,908.46	326,955.90	3,094,952.56	843.00
2149	MINNEWASKA	1,231.26	4,714,538.33	3,616,901.41	1,097,636.92	125,018.97	972,617.95	789.94
2154	EVELETH-GILBERT	1,078.00	1,328,427.11	886,664.12	441,762.99	30,710.23	411,052.76	381.31
2155	WADENA-DEER CREEK	1,093.06	1,836,170.75	581,934.46	1,254,236.29	93,160.77	1,161,075.52	1,062.22
2159	BUFFALO LAKE-HECTOR- STEWART	593.36	910,769.28	352,337.90	558,431.38	62,953.56	495,477.82	835.04
2164	DILWORTH-GLYNDON-FELTON	1,759.48	2,075,204.93	1,291,340.94	783,863.99	60,670.16	723,193.83	411.03
2165	HINCKLEY-FINLAYSON	1,047.19	1,845,933.64	849,032.41	996,901.23	82,936.14	913,965.09	872.78
2167	LAKEVIEW	741.61	854,879.27	552,545.72	302,333.55	34,135.44	268,198.11	361.64
2168	NRHEG	990.58	1,428,882.47	939,221.67	489,660.80	77,015.05	412,645.75	416.57

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
2169	MURRAY COUNTY	793.86	1,240,747.15	760,146.64	480,600.51	28,272.93	452,327.58	569.78
2170	STAPLES-MOTLEY	1,284.52	2,662,729.71	1,356,304.59	1,306,425.12	130,073.82	1,176,351.30	915.79
2171	KITTSOON CENTRAL	290.82	457,742.73	220,652.71	237,090.02	8,363.01	228,727.01	786.49
2172	KENYON-WANAMINGO	890.53	1,456,400.14	741,087.42	715,312.72	55,358.41	659,954.31	741.08
2174	PINE RIVER-BACKUS	978.07	1,710,541.57	971,441.02	739,100.55	115,277.77	623,822.78	637.81
2176	WARREN-ALVARADO-OSLO	469.76	723,718.70	366,508.23	357,210.47	34,424.42	322,786.05	687.13
2180	MACCRAY	720.61	1,050,901.41	571,703.53	479,197.88	52,655.67	426,542.21	591.92
2184	LUVERNE	1,309.05	2,378,936.57	1,474,713.14	904,223.43	67,806.32	836,417.11	638.95
2190	YELLOW MEDICINE EAST	822.80	1,959,358.07	1,062,439.70	896,918.37	93,756.43	803,161.94	976.13
2198	FILLMORE CENTRAL	683.33	872,968.67	518,095.39	354,873.28	21,367.81	333,505.47	488.06
2215	NORMAN COUNTY EAST	322.06	490,112.52	259,298.00	230,814.52	11,422.66	219,391.86	681.21
2310	SIBLEY EAST	1,306.97	1,832,930.76	848,172.77	984,757.99	71,740.28	913,017.71	698.58

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 Subsidy (D-E)	(G) Per WADM
2311	CLEARBROOK-GONVICK	464.96	661,726.59	408,137.33	253,589.26	21,243.39	232,345.87	499.71
2342	WEST CENTRAL AREA	789.57	931,117.50	383,796.91	547,320.59	42,562.82	504,757.77	639.28
2358	TRI-COUNTY	206.72	364,545.64	174,242.64	190,303.00	3,765.33	186,537.67	902.37
2364	BELGRADE-BROOTEN-ELROSA	669.53	932,292.59	500,432.30	431,860.29	23,681.36	408,178.93	609.65
2365	G.F.W.	844.66	1,683,626.71	746,516.19	937,110.52	75,916.65	861,193.87	1,019.57
2396	A.C.G.C.	877.14	1,487,271.07	855,372.98	631,898.09	75,116.03	556,782.06	634.77
2397	LE SUEUR-HENDERSO	1,121.46	1,883,306.04	1,005,276.91	878,029.13	100,513.99	777,515.14	693.31
2448	MARTIN COUNTY	828.87	1,101,524.78	620,654.07	480,870.71	24,408.96	456,461.75	550.70
2527	NORMAN COUNTY WEST	251.41	531,694.20	315,114.47	216,579.73	29,905.47	186,674.26	742.51
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	708.82	776,326.16	366,977.31	409,348.85	45,225.12	364,123.73	513.70
2536	GRANADA HUNTLEY-EAST CHAIN	247.02	248,656.66	45,961.46	202,695.20	23,756.02	178,939.18	724.39
2580	EAST CENTRAL	793.53	1,377,406.98	608,780.93	768,626.05	87,037.10	681,588.95	858.93

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
2609	WIN-E-MAC	473.61	761,712.90	381,283.96	380,428.94	9,209.30	371,219.64	783.81
2683	GREENBUSH-MIDDLE RIVER	452.69	800,377.69	389,176.01	411,201.68	20,019.13	391,182.55	864.13
2687	HOWARD LAKE-WAVERLY- WINSTED	1,223.16	2,261,460.14	1,138,174.07	1,123,286.07	67,199.17	1,056,086.90	863.41
2689	PIPESTONE AREA	1,240.86	2,492,720.55	1,513,752.63	978,967.92	93,487.98	885,479.94	713.60
2711	MESABI EAST	1,020.76	2,405,736.89	1,274,703.41	1,131,033.48	124,235.37	1,006,798.11	986.32
2752	FAIRMONT AREA	1,907.05	2,776,708.73	1,336,175.35	1,440,533.38	127,092.48	1,313,440.90	688.73
2753	LONG PRAIRIE-GREY EAGLE	998.70	1,553,353.43	481,111.12	1,072,242.31	74,165.46	998,076.85	999.38
2754	CEDAR MOUNTAIN	529.66	1,134,637.72	867,550.18	267,087.54	42,166.86	224,920.68	424.65
2759	EAGLE VALLEY	230.33	167,463.45	(67,579.66)	235,043.11	12,278.91	222,764.20	967.15
2769	MORRIS AREA	1,124.50	1,878,415.00	1,292,537.30	585,877.70	71,049.40	514,828.30	457.83
2805	ZUMBROTA-MAZEPPA	1,265.97	1,824,139.79	1,012,636.87	811,502.92	64,544.79	746,958.13	590.03
2835	JANESVILLE-WALDOLF- PEMBERTON	676.89	1,218,271.42	954,957.67	263,313.75	56,684.55	206,629.20	305.26

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 Subsidy (D-E)	(G) Per WADM
2853	LAC QUI PARLE	826.84	1,776,430.97	955,575.80	820,855.17	59,913.11	760,942.06	920.30
2854	ADA-BORUP	558.64	835,717.51	491,074.12	344,643.39	42,970.52	301,672.87	540.01
2856	STEPHEN-ARGYLE	338.71	568,174.82	345,768.34	222,406.48	9,335.07	213,071.41	629.07
2859	GLENCOE-SILVER LAKE	1,710.30	3,456,479.37	1,735,027.44	1,721,451.93	134,894.40	1,586,557.53	927.65
2860	BLUE EARTH AREA	1,295.70	1,763,071.18	744,214.25	1,018,856.93	83,752.26	935,104.67	721.70
2884	RED ROCK CENTRAL	450.10	554,986.03	243,767.99	311,218.04	34,175.72	277,042.32	615.51
2886	GLENVILLE-EMMONS	359.79	556,089.93	271,888.94	284,200.99	15,484.92	268,716.07	746.87
2888	CLINTON-GRACEVILLE- BEARDSLEY	349.18	567,547.11	374,439.44	193,107.67	16,029.48	177,078.19	507.13
2889	LAKE PARK-AUDUBON	752.75	818,987.94	293,249.77	525,738.17	34,384.94	491,353.23	652.74
2890	RENVILLE COUNTY WEST	540.99	1,056,038.73	448,225.98	607,812.75	47,143.23	560,669.52	1,036.38
2895	JACKSON COUNTY CENTRAL	1,305.50	2,036,259.65	1,029,819.66	1,006,439.99	122,282.48	884,157.51	677.26
2897	REDWOOD AREA	1,209.73	1,910,622.39	954,395.01	956,227.38	105,837.66	850,389.72	702.96

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
2898	WESTBROOK-WALNUT GROVE	423.99	655,293.78	328,419.89	326,873.89	32,401.85	294,472.04	694.53
2899	PLAINVIEW-ELGIN-MILLVILLE	1,587.76	1,695,927.97	969,691.68	726,236.29	62,394.44	663,841.85	418.10
2902	RTR	620.59	833,825.25	433,423.28	400,401.97	13,190.37	387,211.60	623.94
2903	ORTONVILLE	521.78	959,882.60	628,035.46	331,847.14	49,497.35	282,349.79	541.13
2904	TRACY AREA	814.54	1,076,170.62	520,981.49	555,189.13	54,220.91	500,968.22	615.03
2905	TRI-CITY UNITED	2,061.72	3,273,077.55	1,639,669.23	1,633,408.32	166,307.04	1,467,101.28	711.59
2906	RED LAKE COUNTY CENTRAL	405.19	662,278.14	396,831.54	265,446.60	12,356.41	253,090.19	624.62
2907	ROUND LAKE-BREWSTER	294.74	221,862.27	(133,393.33)	355,255.60	14,613.95	340,641.65	1,155.74
2908	BRANDON-EVANSVILLE	496.42	437,477.00	156,507.55	280,969.45	23,426.52	257,542.93	518.80

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 Subsidy (D-E)	(G) Per WADM
815	PRINSBURG	1.96	303,299.70	253,758.19	49,541.51	1,542.61	47,998.90	24,489.23
707	NETT LAKE	111.13	362,766.84	80,269.27	282,497.57	28,877.21	253,620.36	2,282.20
1	MINNEAPOLIS	38,247.91	120,707,496.64	56,143,155.90	64,564,340.74	11,135,979.26	53,428,361.48	1,396.90
432	MAHNOMEN	651.04	1,079,858.71	206,482.74	873,375.97	40,095.61	833,280.36	1,279.92
316	GREENWAY	1,138.54	4,203,864.17	2,640,072.80	1,563,791.37	133,328.24	1,430,463.13	1,256.40
13	COLUMBIA HEIGHTS	3,552.44	7,666,609.52	2,402,572.76	5,264,036.76	958,923.95	4,305,112.81	1,211.87
402	HENDRICKS	100.43	260,449.17	133,496.59	126,952.58	5,683.97	121,268.61	1,207.49
280	RICHFIELD	4,726.50	11,133,598.85	4,555,788.73	6,577,810.12	887,609.92	5,690,200.20	1,203.89
2134	UNITED SOUTH CENTRAL	749.73	1,808,890.15	851,808.22	957,081.93	75,781.75	881,300.18	1,175.49
861	WINONA	3,366.86	10,464,996.19	6,064,757.29	4,400,238.90	498,921.87	3,901,317.03	1,158.74
38	RED LAKE	1,485.05	3,546,773.19	1,517,086.63	2,029,686.56	308,995.38	1,720,691.18	1,158.68
2907	ROUND LAKE-BREWSTER	294.74	221,862.27	-133,393.33	355,255.60	14,613.95	340,641.65	1,155.74

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 Subsidy (D-E)	(G) Per WADM
403	IVANHOE	131.42	202,830.17	47,935.40	154,894.77	5,492.45	149,402.32	1,136.83
458	TRUMAN	220.71	311,851.25	47,905.83	263,945.42	15,446.39	248,499.03	1,125.91
118	NORTHLAND	348.65	1,043,851.42	607,125.43	436,725.99	44,606.43	392,119.56	1,124.68
624	WHITE BEAR LAKE	8,948.64	19,718,733.89	8,755,738.22	10,962,995.67	1,018,066.52	9,944,929.15	1,111.33
281	ROBBINSDALE	13,784.02	28,368,556.42	11,275,433.48	17,093,122.94	2,239,207.19	14,853,915.75	1,077.62
256	RED WING	2,977.43	7,084,570.06	3,516,059.16	3,568,510.90	377,300.25	3,191,210.65	1,071.80
742	ST. CLOUD	10,924.20	28,498,616.58	15,681,994.34	12,816,622.24	1,156,922.67	11,659,699.57	1,067.33
2155	WADENA-DEER CREEK	1,093.06	1,836,170.75	581,934.46	1,254,236.29	93,160.77	1,161,075.52	1,062.22
625	ST. PAUL	40,177.37	105,897,180.13	56,533,843.63	49,363,336.50	6,722,211.85	42,641,124.65	1,061.32
241	ALBERT LEA	3,612.22	10,646,461.16	6,260,159.30	4,386,301.86	586,726.46	3,799,575.40	1,051.87
166	COOK COUNTY	498.28	940,220.49	354,930.62	585,289.87	68,813.92	516,475.95	1,036.52
2890	RENVILLE COUNTY WEST	540.99	1,056,038.73	448,225.98	607,812.75	47,143.23	560,669.52	1,036.38

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
635	MILROY	53.95	47,399.26	-8,213.09	55,612.35	-	55,612.35	1,030.81
709	DULUTH	8,858.63	21,552,251.12	11,243,879.08	10,308,372.04	1,223,783.69	9,084,588.35	1,025.51
623	ROSEVILLE	8,221.84	18,419,594.92	8,913,268.17	9,506,326.75	1,095,642.35	8,410,684.40	1,022.97
2365	G.F.W.	844.66	1,683,626.71	746,516.19	937,110.52	75,916.65	861,193.87	1,019.57
88	NEW ULM	2,255.11	4,941,780.81	2,456,019.74	2,485,761.07	214,703.45	2,271,057.62	1,007.07
656	FARIBAULT	4,224.59	10,808,704.40	5,829,976.04	4,978,728.36	725,286.64	4,253,441.72	1,006.83
191	BURNSVILLE	9,932.59	23,564,398.99	12,469,534.04	11,094,864.95	1,153,913.83	9,940,951.12	1,000.84
2753	LONG PRAIRIE-GREY EAGLE	998.7	1,553,353.43	481,111.12	1,072,242.31	74,165.46	998,076.85	999.38
115	CASS LAKE-BENA	1,261.34	3,419,954.06	1,899,787.81	1,520,166.25	268,263.25	1,251,903.00	992.52
2711	MESABI EAST	1,020.76	2,405,736.89	1,274,703.41	1,131,033.48	124,235.37	1,006,798.11	986.32
279	OSSEO	22,154.70	47,594,001.62	22,095,999.26	25,498,002.36	3,718,990.84	21,779,011.52	983.04
727	BIG LAKE	3,446.11	6,118,527.24	2,446,529.75	3,671,997.49	306,937.37	3,365,060.12	976.48

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 Subsidy (D-E)	(G) Per WADM
2190	YELLOW MEDICINE EAST	822.8	1,959,358.07	1,062,439.70	896,918.37	93,756.43	803,161.94	976.13
2759	EAGLE VALLEY	230.33	167,463.45	-67,579.66	235,043.11	12,278.91	222,764.20	967.15
435	WAUBUN-OGEMA-WHITE EARTH	605.03	1,222,435.69	586,274.28	636,161.41	56,701.05	579,460.36	957.74
199	INVER GROVE HEIGHTS	4,164.71	7,967,693.14	3,576,811.36	4,390,881.78	406,682.01	3,984,199.77	956.66
283	ST. LOUIS PARK	5,072.55	9,284,281.37	3,941,510.68	5,342,770.69	496,761.84	4,846,008.85	955.34
271	BLOOMINGTON	11,290.29	28,733,841.56	16,401,777.86	12,332,063.70	1,754,281.75	10,577,781.95	936.89
108	CENTRAL	1,106.94	1,662,834.62	561,694.81	1,101,139.81	65,790.02	1,035,349.79	935.33
113	WALKER-HACKENSACK-AKELEY	786.49	1,784,819.06	997,721.49	787,097.57	57,207.20	729,890.37	928.04
2859	GLENCOE-SILVER LAKE	1,710.30	3,456,479.37	1,735,027.44	1,721,451.93	134,894.40	1,586,557.53	927.65
4	MCGREGOR	477.1	812,137.94	351,282.39	460,855.55	19,313.56	441,541.99	925.47
2853	LAC QUI PARLE	826.84	1,776,430.97	955,575.80	820,855.17	59,913.11	760,942.06	920.3
270	HOPKINS	7,586.23	14,615,769.08	6,904,793.38	7,710,975.70	732,447.24	6,978,528.46	919.89

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 Subsidy (D-E)	(G) Per WADM
300	LA CRESCENT-HOKAH	1,260.19	2,660,332.53	1,408,936.98	1,251,395.55	96,698.87	1,154,696.68	916.29
2170	STAPLES-MOTLEY	1,284.52	2,662,729.71	1,356,304.59	1,306,425.12	130,073.82	1,176,351.30	915.79
194	LAKEVILLE	11,861.92	24,116,160.63	11,979,300.83	12,136,859.80	1,301,901.22	10,834,958.58	913.42
6	SOUTH ST. PAUL	3,813.23	7,286,889.14	3,327,774.79	3,959,114.35	499,681.80	3,459,432.55	907.22
314	BRAHAM	855.58	1,208,295.42	383,157.18	825,138.24	52,100.93	773,037.31	903.52
2358	TRI-COUNTY	206.72	364,545.64	174,242.64	190,303.00	3,765.33	186,537.67	902.37
2142	ST. LOUIS COUNTY	2,038.47	4,223,753.73	2,241,269.22	1,982,484.51	156,790.10	1,825,694.41	895.62
182	CROSBY-IRONTON	1,164.09	2,669,277.08	1,527,592.79	1,141,684.29	101,209.34	1,040,474.95	893.81
720	SHAKOPEE	8,796.79	16,266,970.09	7,742,396.37	8,524,573.72	740,023.13	7,784,550.59	884.93
138	NORTH BRANCH	3,287.16	6,396,879.12	3,236,261.36	3,160,617.76	271,668.45	2,888,949.31	878.86
181	BRAINERD	7,020.40	19,254,846.32	12,052,505.38	7,202,340.94	1,035,441.43	6,166,899.51	878.43
834	STILLWATER	9,166.06	17,482,249.72	8,584,476.24	8,897,773.48	880,119.90	8,017,653.58	874.71

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 Subsidy (D-E)	(G) Per WADM
2165	HINCKLEY-FINLAYSON	1,047.19	1,845,933.64	849,032.41	996,901.23	82,936.14	913,965.09	872.78
277	WESTONKA	2,498.27	4,439,575.35	2,037,965.12	2,401,610.23	239,433.94	2,162,176.29	865.47
2683	GREENBUSH-MIDDLE RIVER	452.69	800,377.69	389,176.01	411,201.68	20,019.13	391,182.55	864.13
2687	HOWARD LAKE-WAVERLY- WINSTED	1,223.16	2,261,460.14	1,138,174.07	1,123,286.07	67,199.17	1,056,086.90	863.41
761	OWATONNA	5,299.00	10,535,666.14	5,463,546.85	5,072,119.29	503,513.00	4,568,606.29	862.16
2580	EAST CENTRAL	793.53	1,377,406.98	608,780.93	768,626.05	87,037.10	681,588.95	858.93
309	PARK RAPIDS	1,674.41	2,783,166.14	1,276,647.04	1,506,519.10	74,681.25	1,431,837.85	855.13
32	BLACKDUCK	667.54	1,621,765.66	1,024,916.11	596,849.55	26,123.84	570,725.71	854.97
695	CHISHOLM	802.99	1,308,327.01	583,075.30	725,251.71	41,946.32	683,305.39	850.95
197	WEST ST. PAUL-MENDOTA HEIGHTS- EAGAN	5,332.71	12,265,245.36	6,887,569.69	5,377,675.67	847,296.19	4,530,379.48	849.55
2137	KINGSLAND	650.69	1,023,956.52	412,594.66	611,361.86	61,605.45	549,756.41	844.88
2144	CHISAGO LAKES AREA	3,671.37	7,842,801.62	4,420,893.16	3,421,908.46	326,955.90	3,094,952.56	843

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 Subsidy (D-E)	(G) Per WADM
2	HILL CITY	285.58	616,077.22	331,084.70	284,992.52	45,003.49	239,989.03	840.36
2159	BUFFALO LAKE-HECTOR- STEWART	593.36	910,769.28	352,337.90	558,431.38	62,953.56	495,477.82	835.04
881	MAPLE LAKE	966.68	1,663,934.83	737,874.01	926,060.82	120,860.80	805,200.02	832.95
820	SEBEKA	541.45	863,007.22	388,035.42	474,971.80	29,879.00	445,092.80	822.04
840	ST. JAMES	1,064.19	1,937,308.34	998,756.32	938,552.02	64,100.99	874,451.03	821.71
139	RUSH CITY	935.6	1,307,602.46	509,166.06	798,436.40	33,631.99	764,804.41	817.45
11	ANOKA-HENNEPIN	40,826.83	87,850,685.30	49,409,220.68	38,441,464.62	5,101,355.15	33,340,109.47	816.62
465	LITCHFIELD	1,731.68	3,233,259.91	1,695,127.72	1,538,132.19	130,150.70	1,407,981.49	813.07
286	BROOKLYN CENTER	2,643.78	3,815,575.01	1,361,173.53	2,454,401.48	305,481.72	2,148,919.76	812.82
319	NASHWAUK-KEEWATIN	670.33	1,425,171.44	843,276.26	581,895.18	38,210.44	543,684.74	811.07
833	SOUTH WASHINGTON COUNTY	19,434.93	37,105,889.92	19,315,773.30	17,790,116.62	2,128,290.91	15,661,825.71	805.86
200	HASTINGS	4,896.55	8,795,549.68	4,400,785.80	4,394,763.88	449,187.59	3,945,576.29	805.79

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
272	EDEN PRAIRIE	9,825.39	19,410,703.91	10,539,728.21	8,870,975.70	956,489.37	7,914,486.33	805.51
196	ROSEMOUNT-APPLE VALLEY- EAGAN	30,099.10	67,574,477.18	39,780,839.62	27,793,637.56	3,712,322.67	24,081,314.89	800.07
2149	MINNEWASKA	1,231.26	4,714,538.33	3,616,901.41	1,097,636.92	125,018.97	972,617.95	789.94
659	NORTHFIELD	4,308.81	8,475,680.31	4,735,239.85	3,740,440.46	337,236.60	3,403,203.86	789.82
716	BELLE PLAINE	1,759.21	2,764,082.90	1,212,038.39	1,552,044.51	163,068.20	1,388,976.31	789.55
2171	KITTSOON CENTRAL	290.82	457,742.73	220,652.71	237,090.02	8,363.01	228,727.01	786.49
192	FARMINGTON	7,758.79	11,589,003.68	4,959,113.52	6,629,890.16	541,581.85	6,088,308.31	784.7
206	ALEXANDRIA	4,399.42	9,172,433.66	5,258,201.24	3,914,232.42	464,240.75	3,449,991.67	784.19
2609	WIN-E-MAC	473.61	761,712.90	381,283.96	380,428.94	9,209.30	371,219.64	783.81
621	MOUNDS VIEW	12,189.61	29,805,983.60	18,851,638.11	10,954,345.49	1,438,893.50	9,515,451.99	780.62
912	MILACA	1,992.62	3,971,610.57	2,174,302.12	1,797,308.45	246,811.82	1,550,496.63	778.12
578	PINE CITY	1,757.58	4,675,915.50	3,160,823.54	1,515,091.96	148,139.28	1,366,952.68	777.75

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
622	NORTH ST. PAUL-MPLEWOOD OAKDALE	11,726.65	26,790,112.88	15,143,985.06	11,646,127.82	2,558,768.34	9,087,359.48	774.93
381	LAKE SUPERIOR	1,527.22	2,582,623.18	1,332,733.13	1,249,890.05	66,680.08	1,183,209.97	774.75
911	CAMBRIDGE-ISANTI	5,385.91	9,414,770.27	4,656,097.16	4,758,673.11	599,742.35	4,158,930.76	772.19
111	WATERTOWN-MAYER	1,707.55	3,098,901.49	1,650,675.79	1,448,225.70	137,824.25	1,310,401.45	767.42
505	FULDA	359.16	735,281.69	440,695.60	294,586.09	19,451.48	275,134.61	766.05
31	BEMIDJI	5,546.97	13,087,763.88	7,990,889.73	5,096,874.15	849,439.46	4,247,434.69	765.72
356	LANCASTER	170.51	312,982.98	172,623.07	140,359.91	9,936.44	130,423.47	764.9
882	MONTICELLO	4,483.90	6,921,906.41	3,114,992.02	3,806,914.39	380,111.99	3,426,802.40	764.25
284	WAYZATA	11,862.88	17,860,463.21	8,096,017.99	9,764,445.22	702,978.57	9,061,466.65	763.85
482	LITTLE FALLS	2,688.49	4,922,891.43	2,617,308.30	2,305,583.13	255,598.33	2,049,984.80	762.5
561	GOODRIDGE	216.6	449,573.26	276,176.60	173,396.66	8,322.27	165,074.39	762.12
877	BUFFALO-HANOVER-MONTROSE	6,321.53	11,613,022.02	6,274,793.01	5,338,229.01	534,308.39	4,803,920.62	759.93

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
1	AITKIN	1,304.42	2,060,596.38	1,011,938.84	1,048,657.54	62,088.29	986,569.25	756.33
51	FOLEY	2,028.77	3,604,535.82	1,997,542.39	1,606,993.43	76,769.78	1,530,223.65	754.26
698	FLOODWOOD	252.21	569,389.07	374,712.77	194,676.30	5,095.80	189,580.50	751.68
728	ELK RIVER	14,041.50	27,132,172.95	15,600,630.69	11,531,542.26	1,032,042.38	10,499,499.88	747.75
2886	GLENVILLE-EMMONS	359.79	556,089.93	271,888.94	284,200.99	15,484.92	268,716.07	746.87
152	MOORHEAD	6,755.63	14,970,226.27	9,167,134.47	5,803,091.80	771,533.56	5,031,558.24	744.79
2527	NORMAN COUNTY WEST	251.41	531,694.20	315,114.47	216,579.73	29,905.47	186,674.26	742.51
545	HENNING	435.01	583,947.37	222,264.81	361,682.56	39,235.75	322,446.81	741.24
2172	KENYON-WANAMINGO	890.53	1,456,400.14	741,087.42	715,312.72	55,358.41	659,954.31	741.08
535	ROCHESTER	18,437.50	40,759,522.03	24,670,470.28	16,089,051.75	2,434,084.38	13,654,967.37	740.61
110	WACONIA	4,217.39	6,804,750.89	3,489,124.53	3,315,626.36	192,545.87	3,123,080.49	740.52
12	CENTENNIAL	6,995.42	18,006,942.38	12,240,188.30	5,766,754.08	623,789.26	5,142,964.82	735.19

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
831	FOREST LAKE	7,086.98	13,493,641.64	7,532,384.29	5,961,257.35	762,790.47	5,198,466.88	733.52
832	MAHTOMEDI	3,631.22	5,322,529.50	2,519,030.37	2,803,499.13	144,573.63	2,658,925.50	732.24
25	PINE POINT	64.96	172,535.51	116,494.99	56,040.52	8,958.38	47,082.14	724.79
2536	GRANADA HUNTLEY-EAST CHAIN	247.02	248,656.66	45,961.46	202,695.20	23,756.02	178,939.18	724.39
2860	BLUE EARTH AREA	1,295.70	1,763,071.18	744,214.25	1,018,856.93	83,752.26	935,104.67	721.7
690	WARROAD	1,097.92	1,762,169.23	915,357.48	846,811.75	55,448.13	791,363.62	720.78
2689	PIPESTONE AREA	1,240.86	2,492,720.55	1,513,752.63	978,967.92	93,487.98	885,479.94	713.6
2905	TRI-CITY UNITED	2,061.72	3,273,077.55	1,639,669.23	1,633,408.32	166,307.04	1,467,101.28	711.59
2897	REDWOOD AREA	1,209.73	1,910,622.39	954,395.01	956,227.38	105,837.66	850,389.72	702.96
801	BROWNS VALLEY	107.95	199,379.87	119,459.03	79,920.84	4,428.68	75,492.16	699.33
2310	SIBLEY EAST	1,306.97	1,832,930.76	848,172.77	984,757.99	71,740.28	913,017.71	698.58
477	PRINCETON	3,512.19	5,403,456.89	2,678,111.32	2,725,345.57	279,247.46	2,446,098.11	696.46

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 Subsidy (D-E)	(G) Per WADM
332	MORA	1,805.40	2,892,265.66	1,444,765.69	1,447,499.97	191,274.71	1,256,225.26	695.82
2898	WESTBROOK-WALNUT GROVE	423.99	655,293.78	328,419.89	326,873.89	32,401.85	294,472.04	694.53
2397	LE SUEUR-HENDERSO	1,121.46	1,883,306.04	1,005,276.91	878,029.13	100,513.99	777,515.14	693.31
93	CARLTON	527.12	856,128.72	467,018.31	389,110.41	25,683.24	363,427.17	689.46
2752	FAIRMONT AREA	1,907.05	2,776,708.73	1,336,175.35	1,440,533.38	127,092.48	1,313,440.90	688.73
299	CALEDONIA	721.84	1,108,582.00	580,148.95	528,433.05	31,752.25	496,680.80	688.08
2176	WARREN-ALVARADO-OSLO	469.76	723,718.70	366,508.23	357,210.47	34,424.42	322,786.05	687.13
415	LYND	193.41	291,556.19	151,728.92	139,827.27	6,978.47	132,848.80	686.88
273	EDINA	9,238.47	16,451,082.41	9,630,632.00	6,820,450.41	510,701.11	6,309,749.30	682.99
2215	NORMAN COUNTY EAST	322.06	490,112.52	259,298.00	230,814.52	11,422.66	219,391.86	681.21
508	ST. PETER	2,241.98	4,093,616.43	2,242,216.43	1,851,400.00	326,968.02	1,524,431.98	679.95
2895	JACKSON COUNTY CENTRAL	1,305.50	2,036,259.65	1,029,819.66	1,006,439.99	122,282.48	884,157.51	677.26

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 Subsidy (D-E)	(G) Per WADM
177	WINDOM	1,135.59	2,101,961.34	1,252,063.85	849,897.49	80,865.06	769,032.43	677.21
549	PERHAM-DENT	1,581.96	2,456,756.02	1,252,319.44	1,204,436.58	134,957.21	1,069,479.37	676.05
837	MADELIA	587.8	1,194,558.80	718,592.08	475,966.72	79,522.13	396,444.59	674.45
36	KELLIHER	275.19	581,823.80	376,749.34	205,074.46	20,254.65	184,819.81	671.61
593	CROOKSTON	1,357.20	2,491,117.85	1,502,971.29	988,146.56	76,826.74	911,319.82	671.47
721	NEW PRAGUE	4,458.40	6,315,626.58	2,994,230.99	3,321,395.59	331,150.27	2,990,245.32	670.7
282	ST. ANTHONY-NEW BRIGHTON	1,997.24	2,414,921.13	997,694.57	1,417,226.56	79,928.96	1,337,297.60	669.57
741	PAYNESVILLE	1,017.20	1,867,826.72	1,129,971.14	737,855.58	57,072.95	680,782.63	669.27
811	WABASHA-KELLOGG	619.15	1,109,120.89	647,969.73	461,151.16	49,924.19	411,226.97	664.18
719	PRIOR LAKE-SAVAGE	8,750.75	13,346,178.78	6,730,084.71	6,616,094.07	821,685.84	5,794,408.23	662.16
318	GRAND RAPIDS	4,371.80	7,723,110.76	4,332,112.73	3,390,998.03	500,345.61	2,890,652.42	661.2
112	EASTERN CARVER COUNTTY	10,193.69	16,731,978.76	9,339,875.55	7,392,103.21	657,697.46	6,734,405.75	660.64

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 Subsidy (D-E)	(G) Per WADM
347	WILLMAR	4,438.55	9,215,925.35	5,948,447.67	3,267,477.68	337,505.60	2,929,972.08	660.12
601	FOSSTON	699.82	1,133,415.29	642,125.43	491,289.86	32,559.83	458,730.03	655.5
333	OGILVIE	510.01	788,698.15	396,264.29	392,433.86	58,444.36	333,989.50	654.87
84	SLEEPY EYE	602.04	940,574.35	499,224.43	441,349.92	47,674.95	393,674.97	653.9
404	LAKE BENTON	201.83	356,779.87	202,681.51	154,098.36	22,321.47	131,776.89	652.91
2889	LAKE PARK-AUDUBON	752.75	818,987.94	293,249.77	525,738.17	34,384.94	491,353.23	652.74
2143	WATERVILLE-ELYSIAN- MORRISTOWN	872.87	1,473,812.88	856,691.52	617,121.36	47,502.73	569,618.63	652.58
423	HUTCHINSON	3,121.91	5,568,406.33	3,322,172.34	2,246,233.99	211,224.10	2,035,009.89	651.85
786	BERTHA-HEWITT	462.37	802,572.64	468,217.10	334,355.54	33,099.14	301,256.40	651.55
492	AUSTIN	5,169.55	10,962,475.91	6,674,408.61	4,288,067.30	920,529.30	3,367,538.00	651.42
883	ROCKFORD	1,827.22	2,676,055.55	1,376,065.20	1,299,990.35	115,041.81	1,184,948.54	648.5
252	CANNON FALLS	1,229.98	1,719,236.87	823,595.08	895,641.79	98,182.70	797,459.09	648.35

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 Subsidy (D-E)	(G) Per WADM
390	LAKE OF THE WOODS	499.03	878,633.45	523,212.59	355,420.86	32,433.00	322,987.86	647.23
480	ONAMIA	661.97	2,188,005.23	1,620,800.07	567,205.16	139,494.00	427,711.16	646.12
740	MELROSE	1,524.62	2,157,348.00	1,108,384.71	1,048,963.29	68,438.38	980,524.91	643.13
16	SPRING LAKE PARK	6,084.47	7,930,086.47	3,267,623.79	4,662,462.68	758,441.59	3,904,021.09	641.64
2135	MAPLE RIVER	1,044.50	2,251,298.38	1,493,667.29	757,631.09	88,299.13	669,331.96	640.82
2342	WEST CENTRAL AREA	789.57	931,117.50	383,796.91	547,320.59	42,562.82	504,757.77	639.28
2184	LUVERNE	1,309.05	2,378,936.57	1,474,713.14	904,223.43	67,806.32	836,417.11	638.95
553	NEW YORK MILLS	813.13	1,082,892.35	531,698.92	551,193.43	32,258.70	518,934.73	638.19
2174	PINE RIVER-BACKUS	978.07	1,710,541.57	971,441.02	739,100.55	115,277.77	623,822.78	637.81
2396	A.C.G.C.	877.14	1,487,271.07	855,372.98	631,898.09	75,116.03	556,782.06	634.77
317	DEER RIVER	956.23	2,876,090.92	2,127,661.64	748,429.28	141,983.70	606,445.58	634.2
704	PROCTOR	1,954.68	3,221,338.91	1,870,972.80	1,350,366.11	111,699.17	1,238,666.94	633.69

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 Subsidy (D-E)	(G) Per WADM
745	ALBANY	1,888.68	2,766,005.92	1,480,105.26	1,285,900.66	91,127.68	1,194,772.98	632.6
544	FERGUS FALLS	2,963.27	3,324,372.04	1,283,633.20	2,040,738.84	168,452.22	1,872,286.62	631.83
846	BRECKENRIDGE	708.09	1,149,550.49	667,579.18	481,971.31	34,630.37	447,340.94	631.76
2856	STEPHEN-ARGYLE	338.71	568,174.82	345,768.34	222,406.48	9,335.07	213,071.41	629.07
836	BUTTERFIELD	250.23	393,501.95	223,114.24	170,387.71	13,373.87	157,013.84	627.48
85	SPRINGFIELD	637.02	751,788.15	315,673.25	436,114.90	37,570.78	398,544.12	625.64
2906	RED LAKE COUNTY CENTRAL	405.19	662,278.14	396,831.54	265,446.60	12,356.41	253,090.19	624.62
2902	RTR	620.59	833,825.25	433,423.28	400,401.97	13,190.37	387,211.60	623.94
876	ANNANDALE	1,928.98	3,206,098.40	1,864,659.65	1,341,438.75	148,089.41	1,193,349.34	618.64
23	FRAZEE-VERGAS	979.94	1,694,987.92	1,041,162.35	653,825.57	50,636.47	603,189.10	615.54
2884	RED ROCK CENTRAL	450.1	554,986.03	243,767.99	311,218.04	34,175.72	277,042.32	615.51
2904	TRACY AREA	814.54	1,076,170.62	520,981.49	555,189.13	54,220.91	500,968.22	615.03

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 Subsidy (D-E)	(G) Per WADM
15	ST. FRANCIS	4,974.71	10,542,743.63	7,124,356.16	3,418,387.47	367,316.57	3,051,070.90	613.32
162	BAGLEY	1,078.67	1,979,145.78	1,200,663.18	778,482.60	119,488.68	658,993.92	610.93
2364	BELGRADE-BROOTEN-ELROSA	669.53	932,292.59	500,432.30	431,860.29	23,681.36	408,178.93	609.65
717	JORDAN	1,980.27	3,019,476.46	1,683,588.05	1,335,888.41	132,732.68	1,203,155.73	607.57
739	KIMBALL	761.93	1,092,174.19	597,968.72	494,205.47	35,787.72	458,417.75	601.65
94	CLOQUET	2,918.36	4,983,530.72	2,962,743.19	2,020,787.53	267,098.82	1,753,688.71	600.92
129	MONTEVIDEO	1,573.71	2,674,652.45	1,640,095.16	1,034,557.29	96,323.47	938,233.82	596.19
424	LESTER PRAIRIE	444.1	472,644.66	181,354.42	291,290.24	27,098.72	264,191.52	594.89
676	BADGER	281.69	351,757.39	182,037.49	169,719.90	2,965.98	166,753.92	591.98
2180	MACCRAY	720.61	1,050,901.41	571,703.53	479,197.88	52,655.67	426,542.21	591.92
879	DELANO	2,654.12	3,923,985.64	2,209,640.00	1,714,345.64	144,965.99	1,569,379.65	591.3
2805	ZUMBROTA-MAZEPPA	1,265.97	1,824,139.79	1,012,636.87	811,502.92	64,544.79	746,958.13	590.03

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 Subsidy (D-E)	(G) Per WADM
413	MARSHALL	2,672.68	4,719,514.09	2,962,556.30	1,756,957.79	180,658.65	1,576,299.14	589.78
264	HERMAN-NORCROSS	120.95	143,030.12	66,469.76	76,560.36	5,248.13	71,312.23	589.6
499	LEROY-OSTRANDER	305.84	637,384.66	448,112.74	189,271.92	10,197.09	179,074.83	585.52
726	BECKER	3,068.59	4,059,901.61	2,128,366.77	1,931,534.84	153,119.29	1,778,415.55	579.55
700	HERMANTOWN	2,301.79	3,688,201.88	2,291,836.73	1,396,365.15	63,582.06	1,332,783.09	579.02
748	SARTELL-ST STEPHEN	4,155.43	6,050,525.82	3,507,303.24	2,543,222.58	156,658.92	2,386,563.66	574.32
701	HIBBING	2,644.32	4,351,854.13	2,659,264.36	1,692,589.77	176,886.17	1,515,703.60	573.19
2169	MURRAY COUNTY	793.86	1,240,747.15	760,146.64	480,600.51	28,272.93	452,327.58	569.78
203	HAYFIELD	777.26	1,167,168.93	666,549.47	500,619.46	65,438.08	435,181.38	559.89
345	NEW LONDON-SPICER	1,562.39	2,639,670.93	1,687,756.59	951,914.34	77,343.99	874,570.35	559.76
682	ROSEAU	1,264.50	1,868,373.54	1,122,525.53	745,848.01	42,087.58	703,760.43	556.55
630	RED LAKE FALLS	388.72	591,535.58	362,626.70	228,908.88	12,581.73	216,327.15	556.51

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 Subsidy (D-E)	(G) Per WADM
77	MANKATO	8,846.63	16,038,087.22	10,056,512.39	5,981,574.83	1,065,568.57	4,916,006.26	555.69
81	COMFREY	169.7	296,722.10	197,341.59	99,380.51	5,298.13	94,082.38	554.4
173	MOUNTAIN LAKE	536.46	736,144.02	392,131.83	344,012.19	47,521.13	296,491.06	552.68
2448	MARTIN COUNTY	828.87	1,101,524.78	620,654.07	480,870.71	24,408.96	456,461.75	550.7
2071	LAKE CRYSTAL-WELLCOME MEMORIAL	965.34	1,527,987.76	921,280.47	606,707.29	79,586.08	527,121.21	546.05
463	EDEN VALLEY-WATKINS	1,040.16	1,390,956.43	748,746.70	642,209.73	74,642.75	567,566.98	545.65
534	STEWARTVILLE	2,218.37	3,167,094.93	1,802,491.84	1,364,603.09	154,586.86	1,210,016.23	545.45
743	SAUK CENTRE	1,132.79	1,610,037.59	919,718.53	690,319.06	75,221.72	615,097.34	542.99
378	DAWSON-BOYD	581.73	1,008,650.79	640,747.74	367,903.05	52,089.15	315,813.90	542.89
2903	ORTONVILLE	521.78	959,882.60	628,035.46	331,847.14	49,497.35	282,349.79	541.13
2854	ADA-BORUP	558.64	835,717.51	491,074.12	344,643.39	42,970.52	301,672.87	540.01
441	MARSHALL COUNTTY CENTRAL	426.81	606,977.84	356,594.54	250,383.30	20,911.29	229,472.01	537.64

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 Subsidy (D-E)	(G) Per WADM
47	SAUK RAPIDS-RICE	4,684.47	7,944,515.86	5,061,867.15	2,882,648.71	377,778.91	2,504,869.80	534.72
14	FRIDLEY	3,300.73	7,709,234.97	5,438,015.48	2,271,219.49	514,809.34	1,756,410.15	532.13
2125	TRITON	1,258.44	1,400,701.79	638,159.15	762,542.64	96,931.39	665,611.25	528.92
238	MABEL-CANTON	266.79	320,888.04	164,194.24	156,693.80	15,964.34	140,729.46	527.49
146	BARNESVILLE	935.18	1,123,343.74	586,307.43	537,036.31	44,945.63	492,090.68	526.2
297	SPRING GROVE	375.59	421,946.62	208,964.61	212,982.01	16,951.59	196,030.42	521.93
852	CAMPBELL-TINTAH	156.02	192,274.51	97,596.72	94,677.79	13,370.21	81,307.58	521.14
116	PILLAGER	1,080.70	1,799,446.44	1,154,883.55	644,562.89	81,524.38	563,038.51	520.99
484	PIERZ	1,237.72	1,874,074.53	1,160,696.61	713,377.92	69,495.93	643,881.99	520.22
706	VIRGINIA	1,833.78	3,163,475.64	2,069,516.14	1,093,959.50	142,396.55	951,562.95	518.91
2908	BRANDON-EVANSVILLE	496.42	437,477.00	156,507.55	280,969.45	23,426.52	257,542.93	518.8
323	FRANCONIA	33.07	-	-18,245.67	18,245.67	1,136.81	17,108.86	517.35

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 Subsidy (D-E)	(G) Per WADM
518	WORTHINGTON	3,379.67	5,570,796.75	3,628,731.31	1,942,065.44	202,651.09	1,739,414.35	514.67
466	DASSEL-COKATO	2,449.76	3,539,562.66	2,136,169.81	1,403,392.85	144,267.05	1,259,125.80	513.98
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	708.82	776,326.16	366,977.31	409,348.85	45,225.12	364,123.73	513.7
803	WHEATON	435.63	735,085.60	491,565.09	243,520.51	20,506.58	223,013.93	511.93
100	WRENSHALL	353.7	444,157.74	252,420.17	191,737.57	11,275.74	180,461.83	510.21
821	MENAHGA	1,058.85	1,347,769.97	773,791.85	573,978.12	34,323.38	539,654.74	509.66
2888	CLINTON-GRACEVILLE- BEARDSLEY	349.18	567,547.11	374,439.44	193,107.67	16,029.48	177,078.19	507.13
750	ROCORI	2,296.50	2,998,174.94	1,715,739.43	1,282,435.51	118,743.34	1,163,692.17	506.72
548	PELICAN RAPIDS	975.12	1,027,646.01	496,157.24	531,488.77	38,385.25	493,103.52	505.68
22	DETROIT LAKES	3,248.46	6,219,493.88	4,158,907.10	2,060,586.78	421,098.13	1,639,488.65	504.7
511	ADRIAN	611.98	755,263.64	425,906.25	329,357.39	22,184.29	307,173.10	501.93
473	ISLE	507.22	771,851.40	476,665.50	295,185.90	40,622.36	254,563.54	501.88

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 Subsidy (D-E)	(G) Per WADM
595	EAST GRAND FORKS	2,014.01	2,759,634.38	1,710,051.59	1,049,582.79	40,548.69	1,009,034.10	501.01
2311	CLEARBROOK-GONVICK	464.96	661,726.59	408,137.33	253,589.26	21,243.39	232,345.87	499.71
276	MINNETONKA	11,051.19	16,126,793.52	9,902,741.59	6,224,051.93	702,653.36	5,521,398.57	499.62
564	THIEF RIVER FALLS	2,206.74	2,709,584.07	1,528,033.14	1,181,550.93	80,565.67	1,100,985.26	498.92
768	HANCOCK	362.02	378,016.03	185,790.41	192,225.62	11,766.44	180,459.18	498.48
255	PINE ISLAND	1,378.49	1,429,503.70	662,698.88	766,804.82	87,718.09	679,086.73	492.63
829	WASECA	2,029.79	3,961,232.84	2,786,431.69	1,174,801.15	176,868.06	997,933.09	491.64
186	PEQUOT LAKES	1,783.69	2,303,759.65	1,331,791.96	971,967.69	95,470.82	876,496.87	491.4
756	BLOOMING PRAIRIE	777.58	893,698.08	460,823.75	432,874.33	52,396.77	380,477.56	489.31
2198	FILLMORE CENTRAL	683.33	872,968.67	518,095.39	354,873.28	21,367.81	333,505.47	488.06
363	SOUTH KOOCHICHING	295.01	571,327.59	389,559.86	181,767.73	37,801.26	143,966.47	488.01
813	LAKE CITY	1,355.45	1,754,998.23	1,017,201.05	737,797.18	80,053.69	657,743.49	485.26

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 Subsidy (D-E)	(G) Per WADM
771	CHOKIO-ALBERTA	178.38	247,681.02	153,540.08	94,140.94	7,800.54	86,340.40	484.03
91	BARNUM	860.24	1,288,159.02	845,883.73	442,275.29	26,786.36	415,488.93	482.99
547	PARKERS PRAIRIE	602.96	958,760.55	635,407.65	323,352.90	36,647.18	286,705.72	475.5
577	WILLOW RIVER	471.32	675,291.25	422,801.89	252,489.36	28,417.66	224,071.70	475.41
500	SOUTHLAND	479.35	929,912.40	665,270.59	264,641.81	40,400.60	224,241.21	467.8
885	ST. MICHAEL-ALBERTVILLE	6,603.63	5,785,923.65	2,416,954.95	3,368,968.70	284,142.19	3,084,826.51	467.14
914	ULEN-HITTERDAL	346.43	431,912.28	245,056.85	186,855.43	26,853.80	160,001.63	461.86
507	NICOLLET	393.95	479,963.51	284,422.83	195,540.68	13,744.76	181,795.92	461.47
330	HERON LAKE-OKABENA	303.66	515,703.24	331,411.79	184,291.45	44,303.71	139,987.74	461
239	RUSHFORD-PETERSON	731.29	787,817.07	431,462.25	356,354.82	20,786.24	335,568.58	458.87
514	ELLSWORTH	163.98	263,664.91	170,989.82	92,675.09	17,463.90	75,211.19	458.66
2769	MORRIS AREA	1,124.50	1,878,415.00	1,292,537.30	585,877.70	71,049.40	514,828.30	457.83

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 Subsidy (D-E)	(G) Per WADM
495	GRAND MEADOW	459.28	751,072.91	517,156.43	233,916.48	24,884.85	209,031.63	455.13
278	ORONO	3,095.10	4,045,938.12	2,511,832.93	1,534,105.19	128,285.85	1,405,819.34	454.21
738	HOLDINGFORD	1,150.44	1,248,233.45	673,194.78	575,038.67	52,528.56	522,510.11	454.18
487	UPSALA	384.85	433,910.88	229,519.54	204,391.34	29,617.57	174,773.77	454.13
306	LAPORTE	314.62	534,708.06	375,446.47	159,261.59	16,872.46	142,389.13	452.57
599	FERTILE-BELTRAMI	512.44	647,349.29	408,307.63	239,041.66	7,416.17	231,625.49	452.01
361	INTERNATIONAL FALLS	1,191.53	1,489,795.84	898,878.92	590,916.92	53,011.84	537,905.08	451.44
497	LYLE	288.28	467,108.88	310,451.59	156,657.29	26,927.79	129,729.50	450.01
857	LEWISTON-ALTURA	807.46	1,108,810.20	709,524.05	399,286.15	36,548.11	362,738.04	449.23
486	SWANVILLE	327.41	441,420.35	283,013.89	158,406.46	11,791.05	146,615.41	447.8
204	KASSON-MANTORVILLE	2,291.76	2,183,220.60	1,050,007.40	1,133,213.20	128,009.54	1,005,203.66	438.62
150	HAWLEY	1,041.08	1,036,807.73	535,447.91	501,359.82	44,800.31	456,559.51	438.54

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 Subsidy (D-E)	(G) Per WADM
671	HILLS-BEAVER CREEK	396.55	445,674.14	265,638.96	180,035.18	8,250.30	171,784.88	433.2
485	ROYALTON	1,036.96	1,225,370.40	701,543.32	523,827.08	82,713.87	441,113.21	425.39
2754	CEDAR MOUNTAIN	529.66	1,134,637.72	867,550.18	267,087.54	42,166.86	224,920.68	424.65
229	LANESBORO	362.21	469,585.26	310,885.91	158,699.35	5,016.67	153,682.68	424.29
2899	PLAINVIEW-ELGIN-MILLVILLE	1,587.76	1,695,927.97	969,691.68	726,236.29	62,394.44	663,841.85	418.1
447	GRYGLA	176.8	334,380.16	253,149.42	81,230.74	7,473.64	73,757.10	417.18
2168	NRHEG	990.58	1,428,882.47	939,221.67	489,660.80	77,015.05	412,645.75	416.57
777	BENSON	921.96	1,801,396.56	1,356,556.71	444,839.85	63,628.86	381,210.99	413.48
2164	DILWORTH-GLYNDON-FELTON	1,759.48	2,075,204.93	1,291,340.94	783,863.99	60,670.16	723,193.83	411.03
542	BATTLE LAKE	517.65	423,308.29	197,395.33	225,912.96	13,811.04	212,101.92	409.74
195	RANDOLPH	707.4	717,512.05	403,235.47	314,276.58	24,625.49	289,651.09	409.46
640	WABASSO	426.36	404,528.31	213,038.75	191,489.56	20,636.20	170,853.36	400.73

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 Subsidy (D-E)	(G) Per WADM
213	OSAKIS	899.36	1,332,982.40	934,689.29	398,293.11	43,731.58	354,561.53	394.24
227	CHATFIELD	993.94	835,657.51	441,102.02	394,555.49	14,652.10	379,903.39	382.22
2154	EVELETH-GILBERT	1,078.00	1,328,427.11	886,664.12	441,762.99	30,710.23	411,052.76	381.31
253	GOODHUE	696.96	511,674.57	239,242.00	272,432.57	19,557.05	252,875.52	362.83
696	ELY	612.78	888,157.74	628,190.77	259,966.97	38,234.65	221,732.32	361.85
2167	LAKEVIEW	741.61	854,879.27	552,545.72	302,333.55	34,135.44	268,198.11	361.64
261	ASHBY	270.08	262,329.86	160,385.47	101,944.39	4,696.53	97,247.86	360.07
242	ALDEN-CONGER	527.79	736,831.64	512,658.55	224,173.09	35,666.31	188,506.78	357.16
97	MOOSE LAKE	711.57	1,074,239.22	802,309.94	271,929.28	18,046.84	253,882.44	356.79
99	ESKO	1,332.03	1,218,236.13	719,432.21	498,803.92	37,051.37	461,752.55	346.65
787	BROWERVILLE	431.74	725,059.48	551,267.88	173,791.60	25,465.27	148,326.33	343.55
95	CROMWELL-WRIGHT	353.7	413,551.65	286,175.12	127,376.53	6,306.60	121,069.93	342.3

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 Subsidy (D-E)	(G) Per WADM
531	BYRON	2,143.99	2,204,923.92	1,324,234.94	880,688.98	154,311.20	726,377.78	338.8
581	EDGERTON	435.81	643,703.14	483,232.61	160,470.53	15,710.13	144,760.40	332.16
858	ST. CHARLES	1,080.48	1,057,427.23	661,363.66	396,063.57	42,388.34	353,675.23	327.33
533	DOVER-EYOTA	1,307.94	1,272,592.14	821,470.19	451,121.95	33,227.13	417,894.82	319.51
891	CANBY	569.4	615,683.69	411,595.97	204,087.72	22,681.86	181,405.86	318.59
600	FISHER	277.25	396,311.41	301,670.15	94,641.26	7,996.12	86,645.14	312.52
775	KERKHOVEN-MURDOCK	720.91	915,619.77	656,649.13	258,970.64	35,557.32	223,413.32	309.9
2835	JANESVILLE-WALDOLF- PEMBERTON	676.89	1,218,271.42	954,957.67	263,313.75	56,684.55	206,629.20	305.26
763	MEDFORD	960.02	764,468.32	456,433.80	308,034.52	15,240.77	292,793.75	304.99
592	CLIMAX-SHELLY	216.99	299,918.22	228,092.80	71,825.42	6,260.82	65,564.60	302.15
362	LITTLEFORK-BIG FALLS	389.46	571,536.56	424,595.60	146,940.96	30,380.36	116,560.60	299.29
550	UNDERWOOD	648.94	562,401.93	358,485.38	203,916.55	13,591.30	190,325.25	293.29

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 Subsidy (D-E)	(G) Per WADM
308	NEVIS	654.64	659,531.21	433,254.64	226,276.57	35,900.77	190,375.80	290.81
75	ST. CLAIR	742.05	769,501.05	540,337.63	229,163.42	28,951.43	200,211.99	269.81
818	VERNDALE	578.41	793,953.08	604,057.60	189,895.48	51,095.45	138,800.03	239.97
850	ROTHSAY	309.24	169,071.75	90,433.29	78,638.46	12,225.31	66,413.15	214.76
414	MINNEOTA	511.39	580,135.39	460,560.31	119,575.08	13,730.48	105,844.60	206.97
294	HOUSTON	2,248.06	2,126,936.10	1,665,455.93	461,480.17	29,502.55	431,977.62	192.16
391	CLEVELAND	505.57	340,531.32	237,532.01	102,999.31	11,796.11	91,203.20	180.4
712	MOUNTAIN IRON-BUHL	543.18	1,624,994.17	1,518,833.19	106,160.98	28,288.13	77,872.85	143.36

Table 5: Special Education Cross-Subsidies – Charter Schools

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 Subsidy (D-E)	(G) Per WADM
4000	CITY ACADEMY	148.06	-	-	-	-	-	-
4001	BLUFFVIEW MONTESSORI	200.09	232,748.96	223,246.01	9,502.95	3,859.97	5,642.98	28.20
4003	NEW HEIGHTS SCHOOL, INC.	152.62	212,092.48	151,620.02	60,472.46	1,080.84	59,391.62	389.15
4004	CEDAR RIVERSIDE COMMUNITY SCHOOL	168.12	360,690.68	351,834.95	8,855.73	8,855.73	-	-
4005	METRO DEAF SCHOOL	39.59	4,226,748.35	4,168,574.65	58,173.70	58,173.70	-	-
4007	MINNESOTA NEW COUNTRY SCHOOL	230.48	280,719.00	268,667.26	12,051.74	4,391.96	7,659.78	33.23
4008	PACT CHARTER SCHOOL	688.12	1,059,430.82	1,040,930.07	18,500.75	14,583.15	3,917.60	5.69
4011	ATHLOS LEADERSHIP ACADEMY	931.55	1,797,405.95	1,712,080.85	85,325.10	10,291.23	75,033.87	80.55
4015	COMMUNITY OF PEACE ACADEMY	829.59	1,140,181.29	1,126,492.88	13,688.41	13,688.41	-	-
4016	WORLD LEARNER CHARTER SCHOOL	219.83	387,524.13	377,083.33	10,440.80	-	10,440.80	47.49

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
4017	MINNESOTA TRANSITIONS CHARTER SCHOOL	3,327.24	2,846,947.84	2,586,210.29	260,737.55	127,129.92	133,607.63	40.16
4018	ACHIEVE LANGUAGE ACADEMY	437.75	382,501.85	339,983.00	42,518.85	8,227.57	34,291.28	78.34
4020	DULUTH PUBLIC SCHOOLS ACADEMY	1,420.58	5,297,671.48	4,872,842.10	424,829.38	174,630.55	250,198.83	176.12
4025	CYBER VILLAGE ACADEMY	263.18	590,598.94	515,028.50	75,570.44	12,185.88	63,384.56	240.84
4026	E.C.H.O. CHARTER SCHOOL	109.00	112,558.95	109,849.17	2,709.78	2,709.78	-	-
4027	HIGHER GROUND ACADEMY	804.73	297,690.61	279,452.87	18,237.74	8,735.45	9,502.29	11.81
4029	ST. PAUL CITY SCHOOL	452.94	1,066,652.99	1,036,352.05	30,300.94	30,300.94	-	-
4030	ODYSSEY ACADEMY	337.87	593,827.98	592,427.71	1,400.27	1,400.27	-	-
4031	JENNINGS COMMUNITY LEARNING CENTER	83.28	80,573.27	77,811.30	2,761.97	-	2,761.97	33.16
4032	HARVEST PREPARATORY SCHOOL	315.74	1,218,858.64	1,192,945.09	25,913.55	22,008.80	3,904.75	12.37
4035	LIFE PREP	315.68	815,087.44	777,172.43	37,915.01	(0.00)	37,915.01	120.11

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
4036	FACE TO FACE ACADEMY	86.69	280,175.34	260,846.22	19,329.12	-	19,329.12	222.97
4038	SOJOURNER TRUTH ACADEMY	409.09	1,544,474.45	1,473,195.97	71,278.48	19,491.11	51,787.37	126.59
4039	HIGH SCHOOL FOR RECORDING ARTS	373.75	683,293.06	637,688.62	45,604.44	947.32	44,657.12	119.48
4042	TWIN CITIES ACADEMY	285.70	412,303.07	379,316.32	32,986.75	-	32,986.75	115.46
4043	MATH AND SCIENCE ACADEMY	534.42	515,459.85	450,134.90	65,324.95	-	65,324.95	122.24
4049	NORTHWEST PASSAGE HIGH SCHOOL	216.20	535,554.70	514,672.72	20,881.98	12,253.80	8,628.18	39.91
4050	LAFAYETTE PUBLIC CHARTER SCHOOL	84.55	109,116.08	105,335.41	3,780.67	1,052.16	2,728.51	32.27
4053	NORTH LAKES ACADEMY	455.17	501,431.85	465,955.84	35,476.01	4,015.73	31,460.28	69.12
4054	LA CRESCENT MONTESSORI AND STEM SCHOOL	60.82	121,720.85	97,479.65	24,241.20	-	24,241.20	398.57
4055	NERSTRAND CHARTER SCHOOL	149.98	272,724.05	254,874.22	17,849.83	6,862.21	10,987.62	73.26

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4056	ROCHESTER OFF-CAMPUS CHARTER HIGH	118.85	242,699.88	229,693.95	13,005.93	1,435.92	11,570.01	97.35
4057	EL COLEGIO CHARTER SCHOOL	118.35	175,033.04	157,150.54	17,882.50	-	17,882.50	151.10
4058	SCHOOLCRAFT LEARNING COMMUNITY CHARTER	189.06	799,982.31	766,976.66	33,005.65	7,310.83	25,694.82	135.91
4059	CROSSLAKE COMMUNITY CHARTER SCHOOL	201.60	319,378.79	303,297.62	16,081.17	26.04	16,055.13	79.64
4064	RIVERWAY LEARNING COMMUNITY CHARTER	100.21	241,290.91	235,600.77	5,690.14	0.00	5,690.14	56.78
4066	KATO PUBLIC CHARTER SCHOOL	92.74	155,650.24	147,662.67	7,987.57	4,097.02	3,890.55	41.95
4067	AURORA CHARTER SCHOOL	436.84	422,841.47	354,891.06	67,950.41	9,510.57	58,439.84	133.78
4068	EXCELL ACADEMY CHARTER	383.07	814,622.65	724,694.15	89,928.50	13,673.42	76,255.08	199.06
4070	HOPE COMMUNITY ACADEMY	530.57	485,413.68	471,789.04	13,624.64	500.02	13,124.62	24.74
4073	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	383.53	605,782.27	562,133.75	43,648.52	8,901.10	34,747.42	90.60

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4074	AFSA HIGH SCHOOL	434.23	1,307,978.36	1,190,514.01	117,464.35	19,901.54	97,562.81	224.68
4075	AVALON SCHOOL	232.87	768,008.61	729,828.51	38,180.10	-	38,180.10	163.95
4077	TWIN CITIES INTERNATIONAL ELEMENTARY SCHOOL	593.15	404,390.70	394,869.36	9,521.34	9,521.34	-	-
4078	MINNESOTA INTERNATIONAL MIDDLE CHARTER	474.30	606,694.11	571,176.04	35,518.07	35,518.07	-	-
4079	FRIENDSHIP ACDMY OF FINE ARTS CHARTER	147.01	217,004.04	217,004.04	-	-	-	-
4080	PILLAGER AREA CHARTER SCHOOL	50.52	74,503.90	71,897.95	2,605.95	-	2,605.95	51.58
4081	DISCOVERY PUBLIC SCHOOL FARIBAULT	68.24	171,160.16	158,358.92	12,801.24	8,995.31	3,805.93	55.77
4082	BLUESKY CHARTER SCHOOL	581.50	590,968.73	519,756.85	71,211.88	37,554.08	33,657.80	57.88
4083	RIDGEWAY COMMUNITY SCHOOL	96.64	111,298.14	109,850.30	1,447.84	(0.00)	1,447.84	14.98

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4084	NORTH SHORE COMMUNITY SCHOOL	344.62	454,768.74	349,657.62	105,111.12	7,843.17	97,267.95	282.25
4085	HARBOR CITY INTERNATIONAL CHARTER	242.69	544,403.76	493,708.75	50,695.01	1,880.32	48,814.69	201.14
4087	SAGE ACADEMY CHARTER SCHOOL	93.95	323,563.66	308,774.48	14,789.18	-	14,789.18	157.42
4088	URBAN ACADEMY CHARTER SCHOOL	276.73	341,299.63	311,374.08	29,925.55	303.79	29,621.76	107.04
4089	NEW CITY SCHOOL	246.90	212,128.88	209,436.69	2,692.19	2,517.43	174.76	0.71
4090	PRAIRIE CREEK COMMUNITY SCHOOL	179.97	334,116.88	310,638.98	23,477.90	7,886.68	15,591.22	86.63
4091	ARCADIA CHARTER SCHOOL	145.99	519,029.86	491,950.50	27,079.36	-	27,079.36	185.49
4092	WATERSHED HIGH SCHOOL	70.00	149,670.52	139,255.37	10,415.15	-	10,415.15	148.79
4093	NEW CENTURY ACADEMY	147.11	493,383.88	470,947.31	22,436.57	4,850.43	17,586.14	119.54
4095	TRIO WOLF CREEK DISTANCE LEARNING	209.72	170,459.50	153,482.47	16,977.03	-	16,977.03	80.95

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4097	PARTNERSHIP ACADEMY, INC.	274.71	815,049.89	676,053.14	138,996.75	433.89	138,562.86	504.40
4098	NOVA CLASSICAL ACADEMY	985.39	619,603.00	590,393.59	29,209.41	2,798.98	26,410.43	26.80
4100	GREAT EXPECTATIONS	86.02	345,972.89	311,298.23	34,674.66	-	34,674.66	403.10
4102	MINNESOTA INTERNSHIP CENTER	454.99	802,079.78	744,610.27	57,469.51	47,465.94	10,003.57	21.99
4103	HMONG COLLEGE PREP ACADEMY	1,476.98	1,444,006.87	1,363,532.73	80,474.14	2,552.76	77,921.38	52.76
4104	PALADIN CAREER AND TECH HIGH SCHOOL	267.08	1,467,207.71	1,409,204.48	58,003.23	9,372.31	48,630.92	182.08
4105	GREAT RIVER SCHOOL	477.62	704,789.10	657,351.36	47,437.74	-	47,437.74	99.32
4106	TREKNORTH HIGH SCHOOL	274.61	499,279.93	479,008.33	20,271.60	-	20,271.60	73.82
4107	VOYAGEURS EXPEDITIONARY	123.52	226,001.70	218,239.63	7,762.07	0.00	7,762.07	62.84
4110	MAIN STREET SCHOOL PERFORMING ARTS	323.59	341,758.89	312,247.76	29,511.13	-	29,511.13	91.20
4111	AUGSBURG FAIRVIEW ACADEMY	139.24	557,417.70	504,186.50	53,231.20	36,342.94	16,888.26	121.29

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4112	ST PAUL CONSERVATORY PERFORMING ART	689.41	309,984.41	282,850.63	27,133.78	(0.00)	27,133.78	39.36
4113	FRASER ACADEMY	84.90	2,948,649.63	2,925,199.03	23,450.60	23,450.60	-	-
4115	MINNEAPOLIS ACADEMY CHARTER SCHOOL	151.26	200,421.45	151,530.22	48,891.23	5,814.82	43,076.41	284.78
4116	LAKES INTERNATIONAL LANGUAGE ACADEMY	891.35	613,805.80	574,940.01	38,865.79	6,526.78	32,339.01	36.28
4118	KALEIDOSCOPE CHARTER SCHOOL	560.23	1,215,690.34	1,187,976.64	27,713.70	16,744.36	10,969.34	19.58
4119	ACADEMIC ARTS HIGH SCHOOL	115.47	400,242.96	332,765.41	67,477.55	-	67,477.55	584.37
4120	ST. CROIX PREPARATORY ACADEMY	1,238.45	987,076.22	855,192.05	131,884.17	6,383.23	125,500.94	101.34
4121	UBAH MEDICAL ACADEMY CHARTER SCHOOL	433.44	396,265.70	386,658.81	9,606.89	9,606.89	-	-
4122	EAGLE RIDGE ACADEMY CHARTER SCHOOL	908.30	714,412.88	674,198.49	40,214.39	3,382.00	36,832.39	40.55

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4124	BEACON ACADEMY	425.58	1,077,404.54	1,004,747.97	72,656.57	5,322.50	67,334.07	158.22
4126	PRAIRIE SEEDS ACADEMY	822.00	474,171.57	434,157.94	40,013.63	9,861.98	30,151.65	36.68
4127	TEAM ACADEMY	112.24	260,672.36	259,824.15	848.21	848.21	-	-
4131	METRO SCHOOLS CHARTER	309.20	702,375.73	675,767.27	26,608.46	14,819.94	11,788.52	38.13
4132	TWIN CITIES ACADEMY HIGH SCHOOL	294.48	448,397.64	409,167.50	39,230.14	-	39,230.14	133.22
4135	ROCHESTER MATH AND SCIENCE ACADEMY	330.81	622,597.55	553,242.55	69,355.00	4,146.87	65,208.13	197.12
4137	SWAN RIVER MONTESSORI CHARTER SCHOOL	148.65	512,184.32	472,203.34	39,980.98	14,144.78	25,836.20	173.81
4138	MILROY AREA CHARTER SCHOOL	42.28	26,632.08	25,209.95	1,422.13	116.53	1,305.60	30.88
4139	LOVEWORKS ACADEMY FOR ARTS	192.70	710,489.40	710,489.40	-	0.00	-	-
4140	YINGHUA ACADEMY	759.69	453,083.79	415,136.61	37,947.18	3,351.44	34,595.74	45.54

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4141	PAIDEIA ACADEMY CHARTER SCHOOL	291.66	687,394.10	651,840.45	35,553.65	14,887.90	20,665.75	70.86
4142	STRIDE ACADEMY CHARTER SCHOOL	679.20	876,013.35	772,390.30	103,623.05	31,562.64	72,060.41	106.10
4143	NEW MILLENNIUM ACADEMY CHARTER SCHOOL	570.35	1,013,736.92	970,399.21	43,337.71	1,661.04	41,676.67	73.07
4144	GREEN ISLE COMMUNITY SCHOOL	51.01	159,319.80	158,526.58	793.22	793.22	-	-
4145	BIRCH GROVE COMMUNITY SCHOOL	26.38	118,793.17	84,747.64	34,045.53	-	34,045.53	1,290.58
4146	NORTHERN LIGHTS COMMUNITY SCHOOL	123.06	743,129.02	681,956.31	61,172.71	-	61,172.71	497.10
4150	MINNESOTA ONLINE HIGH SCHOOL	170.08	226,627.52	198,631.18	27,996.34	20,353.23	7,643.11	44.94
4151	EDVISIONS OFF CAMPUS SCHOOL	122.32	202,350.75	198,223.42	4,127.33	(0.00)	4,127.33	33.74
4152	TWIN CITIES GERMAN IMMERSION CHARTER	489.41	714,792.69	660,260.88	54,531.81	11,181.45	43,350.36	88.58

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4153	DUGSI ACADEMY	369.05	522,735.58	488,356.37	34,379.21	14,379.21	20,000.00	54.19
4155	NAYTAHWAUSH COMMUNITY SCHOOL	106.08	464,442.45	448,309.14	16,133.31	12,047.45	4,085.86	38.52
4159	SEVEN HILLS PREPARATORY ACADEMY	738.07	1,252,114.49	1,075,206.47	176,908.02	7,109.87	169,798.15	230.06
4160	SPECTRUM HIGH SCHOOL	738.69	594,965.64	563,655.84	31,309.80	4,787.35	26,522.45	35.90
4161	NEW DISCOVERIES MONTESSORI ACADEMY	145.49	1,200,922.77	1,163,012.42	37,910.35	2,929.52	34,980.83	240.43
4162	SOUTHSIDE FAMILY CHARTER SCHOOL	119.55	301,240.67	276,725.46	24,515.21	3,204.87	21,310.34	178.25
4163	LEARNING FOR LEADERSHIP CHARTER	268.47	715,993.82	687,813.88	28,179.94	3,171.31	25,008.63	93.15
4164	LAURA JEFFREY ACADEMY CHARTER	144.31	790,594.06	764,283.86	26,310.20	33.27	26,276.93	182.09
4166	EAST RANGE ACADEMY OF TECH-SCIENCE	153.32	420,053.42	247,079.85	172,973.57	27,452.04	145,521.53	949.14

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4167	INTERNATIONAL SPANISH LANGUAGE ACADEMY	298.69	186,446.99	185,747.67	699.32	699.32	-	-
4168	GLACIAL HILLS ELEMENTARY	124.85	186,738.45	176,402.88	10,335.57	10,335.57	-	-
4169	STONEBRIDGE WORLD SCHOOL	285.74	781,708.66	733,540.84	48,167.82	617.46	47,550.36	166.41
4170	HIAWATHA ACADEMIES	1,090.12	1,048,391.37	946,030.13	102,361.24	18,018.59	84,342.65	77.37
4171	NOBLE ACADEMY	638.87	141,218.43	140,336.72	881.71	881.71	-	-
4172	CLARKFIELD CHARTER SCHOOL	56.40	108,577.91	106,475.81	2,102.10	982.69	1,119.41	19.85
4177	MINISINAAKWAANG LEADERSHIP ACADEMY	29.52	335,432.65	335,432.65	-	0.00	-	-
4178	LINCOLN INTERNATIONAL SCHOOL	174.77	138,116.25	131,345.23	6,771.02	(0.00)	6,771.02	38.74
4181	COMMUNITY SCHOOL OF EXCELLENCE	1,035.76	798,901.68	770,930.93	27,970.75	-	27,970.75	27.01
4183	LIONSGATE ACADEMY	193.74	7,212,303.49	6,968,111.71	244,191.78	244,191.78	-	-
4184	ASPEN ACADEMY	490.27	502,729.62	458,693.22	44,036.40	3,507.76	40,528.64	82.67

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4185	DAVINCI ACADEMY	448.06	694,445.82	668,040.99	26,404.83	5,016.77	21,388.06	47.73
4186	GLOBAL ACADEMY	448.65	829,884.45	824,675.73	5,208.72	5,208.72	-	-
4187	NATURAL SCIENCE ACADEMY	63.33	98,754.58	92,224.07	6,530.51	-	6,530.51	103.12
4188	COLOGNE ACADEMY	563.82	1,511,706.46	1,435,121.60	76,584.86	33,060.51	43,524.35	77.20
4189	BRIGHT WATER ELEMENTARY	170.38	525,126.78	442,982.53	82,144.25	347.33	81,796.92	480.09
4190	RIVERS EDGE ACADEMY	88.66	301,783.62	286,058.29	15,725.33	3,366.49	12,358.84	139.40
4191	KIPP MINNESOTA CHARTER SCHOOL	222.54	1,115,666.09	1,036,596.91	79,069.18	8,210.24	70,858.94	318.41
4192	BEST ACADEMY	716.75	2,209,718.43	2,037,534.03	172,184.40	105,069.60	67,114.80	93.64
4193	COLLEGE PREPARATORY ELEMENTARY	349.57	1,680,536.02	1,556,530.75	124,005.27	9,468.68	114,536.59	327.65
4194	CANNON RIVER STEM SCHOOL	330.10	428,492.28	414,367.40	14,124.88	5,374.67	8,750.21	26.51
4195	OSHKI OGIMAAG CHARTER SCHOOL	24.04	142,757.67	135,195.29	7,562.38	-	7,562.38	314.57

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4198	DISCOVERY WOODS MONTESSORI SCHOOL	92.20	239,999.95	235,867.59	4,132.36	145.48	3,986.88	43.24
4199	PARNASSUS PREPARATORY CHARTER SCHOOL	905.06	728,655.47	697,842.32	30,813.15	1,713.49	29,099.66	32.15
4200	STEP ACADEMY CHARTER SCHOOL	251.51	51,423.53	48,754.34	2,669.19	-	2,669.19	10.61
4201	CORNERSTONE MONTESSORI ELEMENTARY	130.12	431,961.00	398,539.55	33,421.45	2,826.22	30,595.23	235.13
4203	MINNEAPOLIS COLLEGE PREPARATORY	109.97	98,053.82	92,659.14	5,394.68	0.00	5,394.68	49.06
4204	ROCHESTER STEM ACADEMY	88.87	130,450.52	98,346.55	32,103.97	17,938.71	14,165.26	159.39
4205	HENNEPIN ELEMENTARY SCHOOL	335.42	708,688.29	688,473.40	20,214.89	20,214.89	-	-
4207	VERMILION COUNTRY SCHOOL	55.16	173,465.47	173,465.47	-	0.00	-	-
4208	NASHA SHKOLA CHARTER SCHOOL	124.86	68,500.27	65,051.50	3,448.77	0.00	3,448.77	27.62

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4209	MASTERY SCHOOL	226.96	763,704.70	720,917.84	42,786.86	13,541.31	29,245.55	128.86
4210	UPPER MISSISSIPPI ACADEMY	309.88	556,099.65	518,570.35	37,529.30	230.17	37,299.13	120.37
4212	WEST SIDE SUMMIT CHARTER SCHOOL	151.14	523,259.72	492,490.95	30,768.77	7,502.48	23,266.29	153.94
4213	PRODEO ACADEMY	206.99	351,198.31	350,558.44	639.87	639.87	-	-
4214	WEST CONCORD PUBLIC CHARTER SCHOOL	43.69	68,286.57	65,895.02	2,391.55	-	2,391.55	54.74
4215	SEJONG ACADEMY OF MINNESOTA	88.51	77,082.93	72,279.43	4,803.50	-	4,803.50	54.27
4216	FREEDOM ACADEMY CHARTER SCHOOL	53.09	204,243.72	200,022.87	4,220.85	-	4,220.85	79.50
4217	TECHNICAL ACADEMIES OF MINNESOTA	165.32	319,991.51	274,053.65	45,937.86	3,580.03	42,357.83	256.22
4218	VENTURE ACADEMY	220.44	832,632.41	804,584.33	28,048.08	9,989.71	18,058.37	81.92
4219	NORTHEAST COLLEGE PREP	188.16	287,392.53	282,053.95	5,338.58	2,746.90	2,591.68	13.77

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 Subsidy (D-E)	(G) Per WADM
4220	AGAMIM CLASSICAL ACADEMY	79.89	346,489.27	325,754.22	20,735.05	103.02	20,632.03	258.26
4223	SAINT CLOUD MATH AND SCIENCE ACADEMY	160.43	158,602.55	149,715.24	8,887.31	2,005.66	6,881.65	42.90
4224	STAR OF THE NORTH ACADEMY CHARTER SCHOOL	139.19	11,929.16	10,592.08	1,337.08	1,337.08	-	-
4225	UNIVERSAL ACADEMY CHARTER SCHOOL	241.03	260,696.06	232,407.92	28,288.14	5,934.72	22,353.42	92.74
4226	BDOTE LEARNING CENTER	61.14	118,481.39	107,733.92	10,747.47	-	10,747.47	175.78
4227	ART AND SCIENCE ACADEMY	259.38	498,757.95	360,127.86	138,630.09	4,463.04	134,167.05	517.26
4228	WOODBURY LEADERSHIP ACADEMY	289.64	351,962.10	304,306.81	47,655.29	3,836.56	43,818.73	151.29
4229	JANE GOODALL ENVIRONMENTAL SCIENCE	107.99	476,885.96	451,009.51	25,876.45	13,198.32	12,678.13	117.40
4230	MINNESOTA EARLY LEARNING ACADEMY	142.53	148,470.45	135,562.92	12,907.53	5,966.39	6,941.14	48.70

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
4231	MINNESOTA MATH AND SCIENCE ACADEMY	420.42	57,000.00	52,785.59	4,214.41	4,214.41	-	-
4233	LEVEL UP ACADEMY	68.54	255,792.80	239,572.21	16,220.59	1,109.43	15,111.16	220.47
4235	FLEX ACADEMY	55.53	215,515.33	192,900.54	22,614.79	1,289.65	21,325.14	384.03
4237	METRO EDUCATION FOR FUTURE EMPLOYMENT	143.73	155,179.29	137,499.92	17,679.37	17,139.52	539.85	3.76
4238	ROCHESTER BEACON ACADEMY	80.93	548,472.58	504,497.62	43,974.96	27,753.42	16,221.54	200.44
4239	TESFA INTERNATIONAL SCHOOL	131.17	226,842.66	219,357.67	7,484.99	7,484.99	-	-

Appendix C

Special Education Cross-Subsidies Report, FY 2016

Data Sources

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

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

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

The settings are defined as follows:

- **EARLY CHILDHOOD SPECIAL EDUCATION** – Learners receiving services through early childhood special education programs generate at least .28 Full Time Equivalent (FTE).
- **SETTING I** – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for less than 21 percent of the school day.
- **SETTING II** – Learners receiving education programs in a resource room. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for 60 percent or less of the school day and at least 21 percent of the school day.
- **SETTING III** – Learners receiving education programs in separate class. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for more than 60 percent 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 percent 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 percent of the school day.
- **SETTING VI** – Learners receiving education programs in public residential facilities for greater than 50 percent of the school day.
- **SETTING VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50 percent 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 EC to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).

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

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

The percentages shown on the report are MDE estimates based on the midpoints for each federal setting. For example, the 10 percent assumption for Setting I is the midpoint of the range for Setting 1 (0 percent to 20 percent).

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

This was calculated as shown.

Lines 5 – Special Education Expenditures

These data are reported on EDRS, as summarized on reports sent to districts and as explained in Appendix A. They include the costs reported on EDRS under Funding Source Codes “A”, “E”, “I”, “J”, “R”, “a”, “m” and Access to Career Technical Education for Students with a Disability (formerly called Transition Disabled)

Line 6 – Transportation Expenditures

This is the district’s FY 2016 expenditure for special education transportation, as reported to MDE under Finance Codes 723, excluding Finance Code 728, through UFARS and special education bus and van depreciation as reported to MDE as of December 15, 2016.

Line 7 – Total Special Education Expenditure

This 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.