



Legislative Fiscal Bureau

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March 28, 2019

TO: Representative Sody Pope
Room 118 North, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: General School Aid Eligibility and Choice and Charter Reductions

At your request, I am providing information on general school aid eligibility for school districts and the reductions made to aid eligibility related to choice and charter programs.

Background

The general school aids appropriation funds equalization, integration, and special adjustment aid. (High poverty aid, which is also a form of general aid, is funded from a separate appropriation.) Almost all of the funding in the appropriation is distributed through the equalization aid formula. Payments to school districts from the general aid appropriation are also affected by the statutory funding provisions for other K-12 programs, such as the private school choice programs, the independent charter school program, and the special needs scholarship program. While the specific details of the funding for these programs differ to some degree, there are two general methods by which they are funded.

One method is used to fund the Milwaukee private school choice program and the independent charter school program as it relates to entities that were allowed to authorize schools prior to 2015 Act 55. Under this method, the district of residence does not count pupils participating in the program for revenue limit and general aid purposes. The general aid payment for either the district of residence (Milwaukee private school choice program) or for all districts statewide (independent charter school program for pre-2015 authorizers) is reduced by a specified amount related to the cost of payments under the program. Statutes do not specify any unique treatment of these aid reductions for other purposes. As a result, districts are able to levy to make up for, or backfill, these aid reductions under revenue limits.

The other method is used to fund the Racine and statewide private school choice programs for incoming pupils, the special needs scholarship program, and the independent charter school program as it relates to entities that were allowed to authorize schools under 2015 Act 55 or 2017

Act 59. Under this method, the district of residence for pupils participating in the program is able to count those pupils for revenue limit purposes (independent charter school program for post-2015 authorizers) or receive a nonrecurring revenue limit adjustment for those pupils (incoming pupils under the Racine and statewide school choice programs and all pupils in the special needs scholarship program). The district of residence counts these pupils for general aid purposes. The general aid payment for the district of residence is reduced by a specified amount related to the cost of payments under the program. Statutes specify that these aid reductions do not affect the amount determined to be received by the district as general aid for any other purpose. As a result, the district is not able to levy property taxes to backfill these aid reductions under revenue limits.

2018-19 Aid Reductions

DPI pays the operators of independent charter schools a statutorily-determined per pupil amount each year (\$8,619 in 2018-19). By law, the cost of payments for pupils attending schools chartered by pre-2015 authorizers (the City of Milwaukee, UW-Milwaukee, and UW-Parkside) is offset by a proportional reduction in the general aid for which each district is eligible by an amount totaling the estimated payments for these pupils. Based on the October 15, 2018, general school aids estimate, in 2018-19, general aid statewide will be reduced by a total of \$71.5 million for these charters. Each district's general aid will be reduced proportionately by 1.5% to generate the total statewide amount of \$71.5 million. Under revenue limits, school districts may levy property taxes to make up for the amount of revenue lost due to these aid reductions.

A pupil attending a school chartered by a post-2015 authorizer (the Office of Educational Opportunity in the UW System) is counted by their district of residence for revenue limit and general aid purposes. DPI is required to reduce a district's general aid payment in an amount equal to the total of the payments made for pupils attending these schools and residing in the district. A district may not levy to backfill that aid reduction. In 2018-19, the aid reductions for these charters total an estimated \$2.2 million.

Under the private school choice programs, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The payment for 2018-19 is \$7,754 for a pupil in grades K-8 and \$8,400 for a pupil in grades 9-12.

For the Milwaukee program, DPI is required by law to reduce the general aid for which MPS is eligible in 2018-19 by a net amount of 19.2% of the estimated total cost of the Milwaukee program, after consideration of aid that is paid to the City of Milwaukee to reduce the levy it raises on behalf of MPS. (Under the provisions of 2013 Act 20, this percentage will be reduced by 3.2 percentage points each year, until no aid reduction is made beginning in 2024-25.) The October 15, 2018, general aid calculation uses an estimate of \$221.8 million for the total cost of the Milwaukee program in 2018-19. Thus, MPS's general aid will be reduced by a total of \$42.6 million. Under revenue limits, MPS can levy to make up for the aid reduction, less any high poverty aid received by MPS.

For the Racine and statewide private school choice programs, payments for continuing pupils (those pupils who first participated in the programs in the 2014-15 school year or prior) are fully funded from the state general fund. The cost of payments for incoming pupils (pupils who first

participated in the 2015-16 school year or later) is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. School districts count incoming choice pupils for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year. The revenue limit adjustment is equal to the amount of the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2018-19, the state aid reduction for incoming pupils totaled approximately \$68.3 million (\$18.3 million for the Racine program and \$50.0 million for the statewide program).

Under the special needs scholarship program, a statutorily-determined per pupil amount (\$12,431 in 2018-19) is paid to private schools on behalf of participating special needs pupils. The cost of payments under the program is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. Districts count pupils in the program for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2018-19, aid reductions for the special needs scholarship program total an estimated \$8.4 million.

The attachment provides information on the general aid and choice and charter reductions for each district for 2018-19. The first column of numbers in attachment shows the general school aid eligibility for each district under the applicable statutory formulas, prior to any aid reductions. The next two columns show the reductions for the independent charter program for pre-2015 authorizers and the Milwaukee choice program, both of which districts can levy to replace. The fourth column shows the general school aid certification based on the October 15 distribution prepared by DPI, which is the figure that districts use to set their levies under revenue limits. The fifth, sixth, and seventh columns show the reductions for the independent charter program for post-2015 authorizers, the Racine and statewide choice programs, and the special needs scholarship program, which districts cannot replace through the levy. The final column of figures shows each district's general aid net of all of the reductions shown in the attachment. A district with a negative number shown in that column would have its categorical aid, if any, reduced by that amount.

I hope this information is helpful. Please contact me if you have further questions.

RK/sas

Attachment

ATTACHMENT

2018-19 General School Aid Eligibility and Choice and Charter Reductions

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Abbotsford	\$6,073,805	-\$93,249	\$0	\$5,980,556	\$0	-\$15,508	\$0	\$5,965,048
Adams-Friendship Area	5,503,473	-84,465	0	5,419,008	0	0	0	5,419,008
Albany	2,351,552	-36,099	0	2,315,453	0	0	0	2,315,453
Algoma	4,396,877	-67,495	0	4,329,382	0	-35,539	-24,862	4,268,981
Alma	480,266	-7,369	0	472,897	0	0	0	472,897
Alma Center	3,959,474	-60,786	0	3,898,688	0	0	0	3,898,688
Almond-Bancroft	3,181,221	-48,839	0	3,132,382	0	-23,262	0	3,109,120
Altoona	10,878,154	-167,004	0	10,711,150	0	-100,802	0	10,610,348
Amery	9,627,545	-147,796	0	9,479,749	0	0	0	9,479,749
Antigo	14,991,207	-230,142	0	14,761,065	0	-472,994	0	14,288,071
Appleton Area	91,184,402	-1,399,728	0	89,784,674	0	-1,812,484	0	87,972,190
Arcadia	10,326,980	-158,545	0	10,168,435	0	0	0	10,168,435
Argyle	1,988,278	-30,342	0	1,957,936	0	0	0	1,957,936
Arrowhead UHS	4,735,312	-72,657	0	4,662,655	0	-50,400	-99,448	4,512,807
Ashland	16,194,884	-248,632	0	15,946,252	0	-352,807	0	15,593,445
Ashwaubenon	6,256,590	-96,013	0	6,160,577	0	-146,033	0	6,014,544
Athens	2,919,393	-44,818	0	2,874,575	0	0	0	2,874,575
Auburndale	5,794,423	-88,958	0	5,705,465	0	-15,508	0	5,689,957
Augusta	3,550,420	-54,504	0	3,495,916	0	-7,754	0	3,488,162
Baldwin-Woodville Area	11,827,396	-181,577	0	11,645,819	0	0	0	11,645,819
Bangor	4,063,015	-62,375	0	4,000,640	0	-23,908	0	3,976,732
Baraboo	16,846,600	-258,616	0	16,587,984	0	-220,988	0	16,366,996
Barneveld	2,703,552	-41,504	0	2,662,048	0	0	0	2,662,048
Barron Area	11,681,511	-179,342	0	11,502,169	0	0	0	11,502,169
Bayfield	129,243	-1,985	0	127,258	0	0	0	127,258
Beaver Dam	22,538,630	-345,993	0	22,192,637	0	-241,019	-37,293	21,914,325
Beecher-Dunbar-Pembine	232,534	-3,564	0	228,970	0	0	0	228,970
Belleville	5,424,876	-83,279	0	5,341,597	-5,171	0	0	5,336,426
Belmont Community	2,303,793	-35,367	0	2,268,426	0	0	0	2,268,426
Beloit	64,583,682	-991,555	0	63,592,127	0	-907,012	0	62,685,115

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Beloit Turner	\$8,418,722	-\$129,246	\$0	\$8,289,476	\$0	-\$70,432	\$0	\$8,219,044
Benton	1,844,273	-28,314	0	1,815,959	0	0	0	1,815,959
Berlin Area	10,943,354	-168,003	0	10,775,351	0	-156,372	0	10,618,979
Big Foot UHS	89,000	-1,366	0	87,634	0	0	0	87,634
Birchwood	9,227	-312	0	8,915	0	0	0	8,915
Black Hawk	2,532,251	-38,875	0	2,493,376	0	0	0	2,493,376
Black River Falls	10,457,083	-160,531	0	10,296,552	0	-8,400	0	10,288,152
Blair-Taylor	2,975,018	-45,677	0	2,929,341	0	0	0	2,929,341
Bloomer	8,625,222	-132,414	0	8,492,808	0	-15,508	0	8,477,300
Bonduel	4,537,229	-69,651	0	4,467,578	0	-155,726	0	4,311,852
Boscobel Area	6,422,264	-98,597	0	6,323,667	0	0	0	6,323,667
Bowler	3,020,697	-46,375	0	2,974,322	0	-15,508	0	2,958,814
Boyceville Community	5,306,293	-81,463	0	5,224,830	0	0	0	5,224,830
Brighton #1	183,093	-2,811	0	180,282	0	0	0	180,282
Brillion	6,426,100	-98,654	0	6,327,446	0	-68,493	0	6,258,953
Bristol #1	3,619,824	-55,567	0	3,564,257	0	0	0	3,564,257
Brodhead	7,001,257	-107,484	0	6,893,773	0	0	0	6,893,773
Brown Deer	9,738,670	-149,500	0	9,589,170	0	-154,810	-12,431	9,421,929
Bruce	2,309,057	-35,444	0	2,273,613	0	-11,631	0	2,261,982
Burlington Area	16,797,049	-257,845	0	16,539,204	0	-634,534	0	15,904,670
Butternut	1,104,374	-16,953	0	1,087,421	0	0	0	1,087,421
Cadott Community	6,130,434	-94,115	0	6,036,319	0	-89,246	0	5,947,073
Cambria-Friesland	2,269,497	-34,840	0	2,234,657	0	-23,908	-49,724	2,161,025
Cambridge	3,688,532	-56,617	0	3,631,915	0	-8,400	0	3,623,515
Cameron	7,053,496	-108,288	0	6,945,208	0	0	0	6,945,208
Campbellsport	6,462,734	-99,204	0	6,363,530	0	-33,600	-24,862	6,305,068
Cashton	4,189,530	-64,319	0	4,125,211	0	-39,416	0	4,085,795
Cassville	1,297,085	-19,912	0	1,277,173	0	0	0	1,277,173
Cedar Grove-Belgium Area	6,038,827	-92,704	0	5,946,123	0	-109,848	0	5,836,275
Cedarburg	9,000,165	-138,128	0	8,862,037	0	-148,618	0	8,713,419
Central/Westosha UHS	5,202,641	-79,862	0	5,122,779	0	-8,400	-12,431	5,101,948
Chequamegon	1,619,543	-24,866	0	1,594,677	0	0	0	1,594,677
Chetek-Weyerhaeuser	2,173,113	-33,365	0	2,139,748	0	0	0	2,139,748
Chilton	7,280,345	-111,767	0	7,168,578	0	-118,894	-12,431	7,037,253
Chippewa Falls Area	29,852,523	-458,276	0	29,394,247	0	-622,796	-49,724	28,721,727

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Clayton	\$2,663,031	-\$41,190	\$0	\$2,621,841	\$0	\$0	\$0	\$2,621,841
Clear Lake	4,964,833	-76,223	0	4,888,610	0	0	0	4,888,610
Clinton Community	7,387,844	-113,419	0	7,274,425	0	-15,508	0	7,258,917
Clintonville	9,029,043	-138,614	0	8,890,429	0	-205,481	0	8,684,948
Cochrane-Fountain City	3,259,440	-50,034	0	3,209,406	0	-8,400	0	3,201,006
Colby	6,859,123	-105,304	0	6,753,819	0	-209,358	0	6,544,461
Coleman	2,937,190	-45,085	0	2,892,105	0	-107,909	0	2,784,196
Colfax	5,660,888	-86,907	0	5,573,981	0	-8,400	0	5,565,581
Columbus	6,962,323	-106,879	0	6,855,444	0	-42,000	0	6,813,444
Cornell	2,788,577	-42,808	0	2,745,769	0	-40,069	0	2,705,700
Crandon	2,849,842	-43,737	0	2,806,105	0	0	0	2,806,105
Crivitz	667,264	-10,214	0	657,050	0	-31,662	0	625,388
Cuba City	4,307,781	-66,132	0	4,241,649	0	0	0	4,241,649
Cudahy	18,724,338	-287,462	0	18,436,876	0	-297,213	-12,431	18,127,232
Cumberland	3,704,858	-56,867	0	3,647,991	0	0	0	3,647,991
D C Everest Area	41,805,950	-641,811	0	41,164,139	0	-319,851	-24,862	40,819,426
Darlington Community	5,941,953	-91,222	0	5,850,731	0	0	0	5,850,731
Deerfield Community	4,837,554	-74,264	0	4,763,290	0	-4,652	0	4,758,638
DeForest Area	15,931,206	-244,541	0	15,686,665	-43,095	-16,800	0	15,626,770
Delavan-Darien	11,651,743	-179,589	0	11,472,154	0	-264,928	0	11,207,226
Denmark	8,490,896	-130,348	0	8,360,548	0	-48,462	0	8,312,086
DePere	23,356,577	-358,556	0	22,998,021	0	-250,712	-12,431	22,734,878
DeSoto Area	2,493,740	-38,279	0	2,455,461	0	-32,308	0	2,423,153
Dodgeand	5,995,559	-92,045	0	5,903,514	0	-74,954	0	5,828,560
Dodgeville	7,288,731	-111,890	0	7,176,841	-17,238	0	0	7,159,603
Dover #1	554,811	-8,517	0	546,294	0	0	0	546,294
Drummond	17,864	-274	0	17,590	0	0	0	17,590
Durand	5,429,098	-83,343	0	5,345,755	0	-7,754	0	5,338,001
East Troy Community	4,775,979	-73,291	0	4,702,688	0	-16,800	0	4,685,888
Eau Claire Area	61,736,755	-947,719	0	60,789,036	0	-866,991	0	59,922,045
Edgar	4,712,123	-72,342	0	4,639,781	0	-8,400	0	4,631,381
Edgerton	11,423,148	-175,361	0	11,247,787	-17,238	-34,893	0	11,195,656
Elcho	16,456	-253	0	16,203	0	0	0	16,203
Eleva-Strum	4,529,032	-69,531	0	4,459,501	0	0	0	4,459,501
Elk Mound Area	8,456,829	-129,834	0	8,326,995	0	-7,754	0	8,319,241

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Elkhart Lake-Glenbeulah	\$254,853	-\$3,913	\$0	\$250,940	\$0	-\$16,154	\$0	\$234,786
Elkhorn Area	15,394,026	-236,308	0	15,157,718	0	-67,201	0	15,090,517
Ellsworth Community	9,932,367	-152,475	0	9,779,892	0	0	0	9,779,892
Elmbrook	4,015,555	-61,653	0	3,953,902	0	-255,234	-12,431	3,686,237
Elmwood	2,336,648	-35,872	0	2,300,776	0	0	0	2,300,776
Erin	206,888	-3,177	0	203,711	0	0	0	203,711
Evansville Community	13,679,107	-210,005	0	13,469,102	0	0	0	13,469,102
Fall Creek	5,441,576	-83,543	0	5,358,033	0	-8,400	0	5,349,633
Fall River	3,326,187	-51,063	0	3,275,124	0	-16,800	0	3,258,324
Fennimore Community	5,840,182	-89,662	0	5,750,520	0	0	0	5,750,520
Flambeau	4,035,526	-61,952	0	3,973,574	0	-15,508	0	3,958,066
Florence	341,068	-5,236	0	335,832	0	0	0	335,832
Fond du Lac	45,756,054	-702,429	0	45,053,625	0	-1,071,334	-422,654	43,559,637
Fontana J8	4,869	-75	0	4,794	0	-7,754	0	-2,960
Fort Atkinson	17,163,887	-263,491	0	16,900,396	0	-66,554	-105,664	16,728,178
Fox Point J2	1,403,940	-21,555	0	1,382,385	0	-38,770	0	1,343,615
Franklin Public	18,765,704	-288,050	0	18,477,654	0	-202,368	-57,183	18,218,103
Frederic	3,075,848	-47,218	0	3,028,630	0	0	0	3,028,630
Freedom Area	9,588,342	-147,195	0	9,441,147	0	-183,510	0	9,257,637
Galesville-Eitrick	9,433,891	-144,827	0	9,289,064	0	0	0	9,289,064
Geneva J4	0	0	0	0	0	0	0	0
Genoa City J2	4,716,281	-72,405	0	4,643,876	0	-31,016	0	4,612,860
Germantown	10,245,680	-157,190	0	10,088,490	0	-242,697	-49,724	9,796,069
Gibraltar Area	3,042	-47	0	2,995	0	0	0	2,995
Gillett	3,825,226	-58,724	0	3,766,502	0	-40,062	0	3,726,440
Gilman	2,068,586	-31,754	0	2,036,832	0	0	0	2,036,832
Gilmanon	903,713	-13,875	0	889,838	0	0	0	889,838
Glendale-River Hills	327,821	-5,033	0	322,788	0	-116,719	-18,647	187,422
Glenwood City	5,494,367	-84,655	0	5,409,712	0	0	0	5,409,712
Goodman-Armstrong	119,939	-1,841	0	118,098	0	0	0	118,098
Grafton	6,255,338	-96,001	0	6,159,337	0	-181,701	-12,431	5,965,205
Granton Area	1,680,505	-25,799	0	1,654,706	0	-8,400	0	1,646,306
Grantsburg	5,373,240	-82,485	0	5,290,755	0	0	0	5,290,755
Green Bay Area	159,340,261	-2,446,231	0	156,894,030	0	-4,655,609	-87,017	152,151,404
Green Lake	0	0	0	0	0	0	0	0

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Greendale	\$14,479,542	-\$222,280	\$0	\$14,257,262	\$0	-\$162,047	-\$12,431	\$14,082,784
Greenfield	18,760,415	-287,988	0	18,472,427	0	-515,410	-24,862	17,932,155
Greenwood	2,637,539	-40,490	0	2,597,049	0	0	0	2,597,049
Gresham	1,733,568	-26,612	0	1,706,956	0	0	0	1,706,956
Hamilton	21,696,393	-333,036	0	21,363,357	0	-221,634	-49,724	21,091,999
Hartford J1	11,839,855	-181,758	0	11,658,097	0	-128,716	0	11,529,381
Hartford UHS	5,435,693	-83,430	0	5,352,263	0	-109,200	0	5,243,063
Hartland-Lakeside J3	3,911,002	-60,022	0	3,850,980	0	-96,925	-49,724	3,704,331
Hayward Community	328,268	-5,040	0	323,228	0	0	0	323,228
Herman-Neosho-Rubicon	1,634,272	-25,087	0	1,609,185	0	-11,631	0	1,597,554
Highland	2,572,665	-39,497	0	2,533,168	0	0	0	2,533,168
Hilbert	2,913,570	-44,728	0	2,868,842	0	-31,662	0	2,837,180
Hillsboro	3,842,464	-58,990	0	3,783,474	0	0	0	3,783,474
Holmen	29,873,384	-459,095	0	29,414,289	0	-118,894	-87,017	29,208,378
Holy Hill Area	1,077,962	-16,551	0	1,061,411	0	-27,914	0	1,033,497
Horicon	4,811,205	-73,859	0	4,737,346	0	-86,586	0	4,650,760
Hortonville	21,547,206	-330,777	0	21,216,429	0	-206,124	0	21,010,305
Howards Grove	4,732,051	-72,642	0	4,659,409	0	-94,986	0	4,564,423
Howard-Suamico	33,236,993	-510,243	0	32,726,750	0	-211,941	-12,431	32,502,378
Hudson	22,508,726	-345,492	0	22,163,234	0	0	0	22,163,234
Hurley	2,569,163	-39,437	0	2,529,726	0	-7,754	0	2,521,972
Hustisford	1,844,986	-28,319	0	1,816,667	0	-7,754	0	1,808,913
Independence	2,735,050	-41,988	0	2,693,062	0	0	0	2,693,062
Iola-Scandinavia	3,785,005	-58,107	0	3,726,898	0	-43,293	-12,431	3,671,174
Iowa-Grant	6,021,365	-92,443	0	5,928,922	0	0	0	5,928,922
Ithaca	2,456,844	-37,718	0	2,419,126	0	0	0	2,419,126
Janesville	66,780,814	-1,025,226	0	65,755,588	0	-205,480	0	65,550,108
Jefferson	12,504,786	-191,970	0	12,312,816	0	-110,493	0	12,202,323
Johnson Creek	4,479,150	-68,762	0	4,410,388	0	-51,047	0	4,359,341
Juda	1,713,123	-26,300	0	1,686,823	0	0	0	1,686,823
Kaukauna Area	29,598,071	-454,385	0	29,143,686	0	-361,851	0	28,781,835
Kenosha	152,302,115	-2,338,164	0	149,963,951	0	-1,621,870	-180,250	148,161,831
Kettle Moraine	4,997,463	-76,729	0	4,920,734	0	-204,834	-44,752	4,671,148
Kewaskum	8,350,776	-128,183	0	8,222,593	0	-124,708	-24,862	8,073,023
Kewaunee	5,725,811	-87,892	0	5,637,919	0	-188,679	-12,431	5,436,809

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Kickapoo Area	\$3,283,428	-\$50,407	\$0	\$3,233,021	\$0	\$0	\$0	\$3,233,021
Kiel Area	7,637,568	-117,246	0	7,520,322	0	-71,724	-37,293	7,411,305
Kimberly Area	33,880,152	-520,137	0	33,360,015	0	-178,340	0	33,181,675
Kohler	190,885	-2,931	0	187,954	0	-23,262	0	164,692
Lac du Flambeau #1	444,788	-6,807	0	437,981	0	0	0	437,981
LaCrosse	30,366,931	-466,137	0	29,900,794	0	-643,578	-136,741	29,120,475
Ladysmith	6,344,844	-97,421	0	6,247,423	0	-54,278	0	6,193,145
LaFarge	1,673,506	-25,692	0	1,647,814	0	0	0	1,647,814
Lake Country	44,604	-685	0	43,919	0	-7,754	-7,754	28,411
Lake Geneva J1	4,429,122	-68,003	0	4,361,119	0	-178,342	0	4,182,777
Lake Geneva-Genoa UHS	2,005,861	-30,766	0	1,975,095	0	-50,400	0	1,924,695
Lake Holcombe	206,527	-3,171	0	203,356	0	0	0	203,356
Lake Mills Area	8,086,745	-124,138	0	7,962,607	0	-91,754	0	7,870,853
Lakeland UHS	30,348	-466	0	29,882	0	-8,400	0	21,482
Lancaster Community	6,538,352	-100,377	0	6,437,975	0	0	0	6,437,975
Laona	1,032,221	-15,845	0	1,016,376	0	0	0	1,016,376
Lena	2,789,646	-42,827	0	2,746,819	0	-27,785	0	2,719,034
Linn J4	4,074	-63	0	4,011	0	0	0	4,011
Linn J6	949	-15	0	934	0	0	0	934
Little Chute Area	9,219,228	-141,536	0	9,077,692	0	-137,633	0	8,940,059
Lodi	5,097,785	-78,241	0	5,019,544	-17,238	0	0	5,002,306
Lomira	6,788,455	-104,214	0	6,684,241	0	-55,570	0	6,628,671
Loyal	3,812,128	-58,099	0	3,754,029	0	-62,678	0	3,691,351
Luck	2,574,853	-39,526	0	2,535,327	0	-31,016	0	2,504,311
Luxemburg-Casco	10,782,677	-165,529	0	10,617,148	0	-154,433	-12,431	10,450,284
Madison Metropolitan	44,020,645	-675,264	0	43,345,381	-1,721,214	-656,753	-248,604	40,718,810
Manawa	4,656,082	-71,474	0	4,584,608	0	-23,908	0	4,560,700
Manitowoc	33,703,995	-517,841	0	33,186,154	0	-1,043,550	-12,431	32,130,173
Maple	5,356,330	-82,301	0	5,274,029	0	0	0	5,274,029
Maple Dale-Indian Hill	284,463	-4,368	0	280,095	0	0	0	280,095
Marathon City	3,765,286	-57,801	0	3,707,485	0	-11,631	0	3,695,854
Marinette	13,813,673	-212,064	0	13,601,609	0	-312,097	0	13,289,512
Marion	2,717,305	-41,714	0	2,675,591	0	-101,448	0	2,574,143
Markesan	2,852,044	-43,773	0	2,808,271	0	-8,400	-12,431	2,787,440
Marshall	8,377,674	-128,617	0	8,249,057	0	-16,800	0	8,232,257

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Marshfield	\$22,681,043	-\$348,182	\$0	\$22,332,861	\$0	-\$546,655	\$0	\$21,786,206
Mauston	9,330,461	-143,239	0	9,187,222	0	-16,154	0	9,171,068
Mayville	6,452,558	-99,056	0	6,353,502	0	-160,895	0	6,192,607
McFarland	11,399,712	-174,995	0	11,224,717	-22,409	0	0	11,202,308
Medford Area	13,469,973	-206,780	0	13,263,193	0	-113,079	-12,431	13,137,683
Mellen	2,055,138	-31,549	0	2,023,589	0	0	0	2,023,589
Metrose-Mindoro	5,465,847	-83,912	0	5,381,935	0	0	0	5,381,935
Menasha	28,445,488	-436,707	0	28,008,781	0	-384,466	0	27,624,315
Menominee Indian	7,565,744	-116,154	0	7,449,590	0	0	0	7,449,590
Menomonee Falls	7,895,846	-121,142	0	7,774,704	0	-286,638	-74,586	7,413,480
Menomonie Area	20,717,649	-318,046	0	20,399,603	0	0	0	20,399,603
Mequon-Thiensville	1,968,020	-30,216	0	1,937,804	0	-176,402	-12,431	1,748,971
Mercer	0	0	0	0	0	0	0	0
Merrill Area	17,307,666	-265,705	0	17,041,961	0	-249,420	0	16,792,541
Merton Community	3,528,633	-54,163	0	3,474,470	0	-11,631	0	3,462,839
Middleton-Cross Plains	15,781,211	-242,141	0	15,539,070	-49,990	-126,874	-12,431	15,349,775
Milton	21,466,169	-329,541	0	21,136,628	0	-40,708	0	21,095,920
Milwaukee	613,534,328	-9,437,549	-42,585,600	561,511,179	-17,238	0	-4,383,143	557,110,798
Mineral Point	4,436,086	-68,102	0	4,367,984	0	0	0	4,367,984
Minocqua J1	1,935	-30	0	1,905	0	0	0	1,905
Mishicot	4,717,397	-72,418	0	4,644,979	0	-108,555	0	4,536,424
Mondovi	6,524,912	-100,171	0	6,424,741	0	-15,508	0	6,409,233
Monona Grove	13,541,816	-207,863	0	13,333,953	-91,361	-12,406	0	13,230,186
Monroe	16,623,670	-255,205	0	16,368,465	0	0	0	16,368,465
Montello	2,328,322	-35,732	0	2,292,590	0	0	0	2,292,590
Monticello	2,040,791	-31,339	0	2,009,452	0	-16,800	0	1,992,652
Mosinee	11,917,738	-182,963	0	11,734,775	0	-31,662	0	11,703,113
Mount Horeb Area	13,555,146	-208,087	0	13,347,059	-5,171	-7,754	-12,431	13,321,703
Mukwonago	19,826,153	-304,283	0	19,521,870	0	-151,848	-24,862	19,345,160
Muskego-Norway	20,922,831	-321,160	0	20,601,671	0	-174,464	0	20,427,207
Necedah Area	3,165,511	-48,619	0	3,116,892	0	0	0	3,116,892
Neeah	35,841,307	-550,148	0	35,291,159	0	-794,780	0	34,496,379
Neillsville	5,261,899	-80,777	0	5,181,122	0	-3,877	0	5,177,245
Nekoosa	2,705,249	-41,511	0	2,663,738	0	-133,756	0	2,529,982
New Auburn	507,004	-7,784	0	499,220	0	0	0	499,220

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New Berlin	\$2,059,515	-\$31,621	\$0	\$2,027,894	\$0	-\$513,700	-\$24,862	\$1,489,332
New Glarus	5,770,404	-88,585	0	5,681,819	0	0	0	5,681,819
New Holstein	6,206,722	-95,278	0	6,111,444	0	-67,847	-37,293	6,006,304
New Lisbon	3,336,972	-51,226	0	3,285,746	0	0	0	3,285,746
New London	15,723,263	-241,382	0	15,481,881	0	-433,575	0	15,048,306
New Richmond	24,035,929	-369,003	0	23,666,926	0	0	0	23,666,926
Niagara	2,406,763	-36,949	0	2,369,814	0	-7,754	0	2,362,060
Nicolet UHS	1,057,137	-16,230	0	1,040,907	0	-42,000	-24,862	974,045
Norris	1,232,869	-18,929	0	1,213,940	0	0	0	1,213,940
North Cape	832,385	-12,777	0	819,608	0	-3,877	0	815,731
North Crawford	3,183,016	-48,866	0	3,134,150	0	0	0	3,134,150
North Fond du Lac	9,900,440	-151,995	0	9,748,445	0	-101,447	-37,293	9,609,705
North Lake	502,957	-7,723	0	495,234	0	0	-12,431	482,803
North Lakeland	0	0	0	0	0	0	0	0
Northern Ozaukee	3,406,807	-52,292	0	3,354,515	0	-40,062	0	3,314,453
Northland Pines	45,276	-695	0	44,581	0	0	0	44,581
Northwood	13,990	-215	0	13,775	0	-8,400	0	5,375
Norwalk-Ontario-Wilton	5,382,939	-82,642	0	5,300,297	0	0	0	5,300,297
Norway J7	273,998	-4,205	0	269,793	0	0	0	269,793
Oak Creek-Franklin	33,872,081	-519,966	0	33,352,115	0	-134,391	-12,431	33,205,293
Oakfield	3,496,068	-53,671	0	3,442,397	0	-8,400	-24,862	3,409,135
Oconomowoc Area	12,723,995	-195,230	0	12,528,765	0	-505,947	-37,293	11,985,525
Oconto	7,842,912	-120,406	0	7,722,506	0	-31,662	-12,431	7,678,413
Oconto Falls	11,229,309	-172,389	0	11,056,920	0	-105,325	0	10,951,595
Omro	8,012,958	-123,013	0	7,889,945	0	-171,880	0	7,718,065
Onalaska	14,187,687	-217,786	0	13,969,901	0	-194,494	-24,862	13,750,545
Oostburg	5,560,633	-85,362	0	5,475,271	0	-180,280	0	5,294,991
Oregon	20,760,663	-318,696	0	20,441,967	-22,409	-16,261	0	20,403,297
Osceola	10,320,084	-158,430	0	10,161,654	0	-142,156	0	10,019,498
Oshkosh Area	59,382,775	-911,614	0	58,471,161	0	-1,639,314	0	56,831,847
Osseo-Fairchild	6,356,118	-97,579	0	6,258,539	0	-7,754	0	6,250,785
Owen-Withee	3,133,641	-48,107	0	3,085,534	0	0	0	3,085,534
Palmyra-Eagle Area	4,174,184	-64,089	0	4,110,095	0	-59,447	0	4,050,648
Pardeeville Area	4,450,934	-68,325	0	4,382,609	0	-23,908	0	4,358,701
Paris J1	121,737	-1,870	0	119,867	0	-3,877	0	115,990

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Parkview	\$5,361,180	-\$82,303	\$0	\$5,278,877	\$0	-\$24,554	\$0	\$5,254,323
Pecatonica Area	2,988,815	-45,883	0	2,942,932	0	0	0	2,942,932
Pepin Area	209,455	-3,216	0	206,239	0	0	0	206,239
Peshigo	7,907,572	-121,401	0	7,786,171	0	-141,510	0	7,644,661
Pewaukee	5,874,251	-90,126	0	5,784,125	0	-63,324	-12,431	5,708,370
Phelps	4,352	-67	0	4,285	0	0	0	4,285
Phillips	3,290,367	-50,496	0	3,239,871	0	-11,631	0	3,228,240
Pittsville	3,302,629	-50,699	0	3,251,930	0	-35,539	0	3,216,391
Platteville	8,066,194	-123,823	0	7,942,371	0	0	0	7,942,371
Plum City	1,717,322	-26,364	0	1,690,958	0	0	0	1,690,958
Plymouth	11,640,913	-178,680	0	11,462,233	0	-259,758	0	11,202,475
Port Edwards	2,843,492	-43,653	0	2,799,839	0	-23,262	0	2,776,577
Port Washington-Saukville	13,881,415	-213,090	0	13,668,325	0	-193,849	-136,741	13,337,735
Portage Community	13,048,973	-200,318	0	12,848,655	0	-283,666	0	12,564,989
Potosi	2,178,528	-33,444	0	2,145,084	0	0	0	2,145,084
Poynette	5,290,529	-81,212	0	5,209,317	0	0	0	5,209,317
Prairie du Chien Area	7,063,320	-108,434	0	6,954,886	0	0	0	6,954,886
Prairie Farm	2,258,183	-34,668	0	2,223,515	0	0	0	2,223,515
Prentice	1,872,549	-28,743	0	1,843,806	0	0	0	1,843,806
Prescott	8,561,751	-131,435	0	8,430,316	0	0	0	8,430,316
Princeton	1,100,215	-16,883	0	1,083,332	0	-8,400	0	1,074,932
Pulaski Community	23,573,399	-361,873	0	23,211,526	0	-168,003	-24,862	23,018,661
Racine	153,951,666	-2,363,492	0	151,588,174	0	-18,296,091	-345,540	132,946,543
Randall J1	1,470,909	-22,674	0	1,448,235	0	0	0	1,448,235
Randolph	4,064,954	-62,406	0	4,002,548	0	-87,878	-74,586	3,840,084
Random Lake	3,989,399	-61,238	0	3,928,161	0	-16,154	0	3,912,007
Raymond #14	637,755	-9,792	0	627,963	0	-7,754	0	620,209
Reedsburg	16,524,605	-253,678	0	16,270,927	0	-271,389	0	15,999,538
Reedsville	3,866,663	-59,359	0	3,807,304	0	-151,201	-12,431	3,643,672
Rhineland	4,537,206	-69,605	0	4,467,601	0	0	0	4,467,601
Rib Lake	2,849,884	-43,749	0	2,806,135	0	0	0	2,806,135
Rice Lake Area	10,663,416	-163,685	0	10,499,731	0	-81,417	0	10,418,314
Richland	9,076,620	-139,343	0	8,937,277	0	-77,540	0	8,859,737
Richmond	2,050,018	-31,478	0	2,018,540	0	-15,508	-12,431	1,990,601
Rio Community	2,620,367	-40,226	0	2,580,141	0	0	0	2,580,141

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Ripon Area	\$11,866,887	-\$182,182	\$0	\$11,684,705	\$0	-\$47,170	-\$12,431	\$11,625,104
River Falls	16,945,838	-260,132	0	16,685,706	0	0	0	16,685,706
River Ridge	3,996,710	-61,358	0	3,935,352	0	0	0	3,935,352
River Valley	5,173,409	-79,408	0	5,094,001	0	0	0	5,094,001
Riverdale	4,812,141	-73,876	0	4,738,265	0	-7,754	0	4,730,511
Rosendale-Brandon	6,391,559	-98,131	0	6,293,428	0	-40,062	-37,293	6,216,073
Rosholt	2,736,849	-42,012	0	2,694,837	0	0	0	2,694,837
Royall	4,751,759	-72,951	0	4,678,808	0	0	0	4,678,808
Saint Croix Central	11,851,103	-181,942	0	11,669,161	0	0	0	11,669,161
Saint Croix Falls	5,912,425	-90,760	0	5,821,665	0	-65,262	0	5,756,403
Saint Francis	3,850,607	-59,107	0	3,791,500	0	-131,602	0	3,659,898
Salem J2	7,193,274	-110,429	0	7,082,845	0	0	0	7,082,845
Sauk Prairie	12,155,780	-186,589	0	11,969,191	0	-54,924	0	11,914,267
Seneca	1,671,611	-25,661	0	1,645,950	0	0	0	1,645,950
Sevastopol	19,761	-303	0	19,458	0	0	0	19,458
Seymour Community	17,677,201	-271,459	0	17,405,742	0	-118,894	-12,431	17,274,417
Sharon J11	2,389,013	-36,678	0	2,352,335	0	0	0	2,352,335
Shawano	15,168,758	-232,862	0	14,935,896	0	-517,579	0	14,418,317
Sheboygan Area	78,052,185	-1,198,214	0	76,853,971	0	-1,668,396	-32,616	75,152,959
Sheboygan Falls	9,698,521	-148,885	0	9,549,636	0	-70,432	-12,431	9,466,773
Shell Lake	3,431,713	-52,680	0	3,379,033	0	0	0	3,379,033
Shiocton	4,886,519	-75,018	0	4,811,501	0	-8,400	0	4,803,101
Shorewood	5,903,062	-90,597	0	5,812,465	0	0	0	5,812,465
Shullsburg	2,722,221	-41,792	0	2,680,429	0	0	0	2,680,429
Silver Lake J1	2,532,291	-38,874	0	2,493,417	0	0	0	2,493,417
Siren	825,434	-12,839	0	812,595	0	0	0	812,595
Slinger	12,520,840	-192,193	0	12,328,647	0	-39,416	-6,216	12,283,015
Solon Springs	1,226,092	-18,819	0	1,207,273	0	0	0	1,207,273
Somerset	9,654,821	-148,218	0	9,506,603	0	-23,262	0	9,483,341
South Milwaukee	23,109,856	-354,790	0	22,755,066	0	-212,662	-24,862	22,517,542
South Shore	53,896	-828	0	53,068	0	0	0	53,068
Southern Door	1,152,835	-17,673	0	1,135,162	0	-12,277	0	1,122,885
Southwestern Wisconsin	3,068,126	-47,100	0	3,021,026	0	0	0	3,021,026
Sparta Area	21,867,284	-326,753	0	21,540,531	0	-303,052	0	21,237,479
Spencer	5,924,399	-90,954	0	5,833,445	0	-82,063	0	5,751,382

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Spooner Area	\$451,123	-\$6,926	\$0	\$444,197	\$0	\$0	\$0	\$444,197
Spring Valley	5,474,104	-84,040	0	5,390,064	0	0	0	5,390,064
Stanley-Boyd Area	7,837,809	-120,326	0	7,717,483	0	-73,663	0	7,643,820
Stevens Point Area	38,555,228	-591,798	0	37,963,430	0	-838,720	-24,862	37,099,848
Stockbridge	584,358	-8,967	0	575,391	0	0	0	575,391
Stone Bank	58,484	-898	0	57,586	0	0	0	57,586
Stoughton Area	13,598,853	-208,740	0	13,390,113	-8,619	0	0	13,381,494
Stratford	6,391,119	-98,117	0	6,293,002	0	-20,031	0	6,272,971
Sturgeon Bay	4,332,243	-66,496	0	4,265,747	0	-8,400	0	4,257,347
Sun Prairie Area	48,576,795	-745,720	0	47,831,075	-82,742	-42,000	0	47,706,333
Superior	32,404,879	-497,477	0	31,907,402	0	0	0	31,907,402
Suring	120,952	-1,857	0	119,095	0	0	0	119,095
Swallow	363,406	-5,580	0	357,826	0	-7,754	-12,431	337,641
Thorp	3,918,459	-60,153	0	3,858,306	0	0	0	3,858,306
Three Lakes	27,568	-423	0	27,145	0	0	0	27,145
Tigerton	1,399,053	-21,480	0	1,377,573	0	0	0	1,377,573
Tomah Area	18,438,734	-283,061	0	18,155,673	0	0	0	18,155,673
Tomahawk	889,424	-13,656	0	875,768	0	0	0	875,768
Tomorrow River	6,264,348	-96,170	0	6,168,178	0	-23,262	0	6,144,916
Trevor-Wilmot	2,963,853	-45,500	0	2,918,353	0	0	0	2,918,353
Tri-County Area	3,441,778	-52,835	0	3,388,943	0	-23,262	0	3,365,681
Turtle Lake	751,765	-11,531	0	740,234	0	-16,154	0	724,080
Twin Lakes #4	1,699,051	-26,076	0	1,672,975	0	0	0	1,672,975
Two Rivers	13,401,129	-205,741	0	13,195,388	0	-135,047	-12,431	13,047,910
Union Grove J1	4,872,882	-74,810	0	4,798,072	0	-15,508	0	4,782,564
Union Grove UHS	3,705,632	-56,884	0	3,648,748	0	-16,800	0	3,631,948
Unity	1,486,950	-22,830	0	1,464,120	0	-23,262	0	1,440,858
Valders Area	5,329,598	-81,814	0	5,247,784	0	-91,109	0	5,156,675
Verona Area	17,482,922	-268,425	0	17,214,497	-41,371	-57,755	-12,431	17,102,940
Viroqua Area	7,166,983	-110,025	0	7,056,958	0	0	0	7,056,958
Wabeno Area	96,932	-1,488	0	95,444	0	0	0	95,444
Walworth J1	3,352,201	-51,462	0	3,300,739	0	-7,754	0	3,292,985
Washington	2,318,872	-35,595	0	2,283,277	0	-31,016	0	2,252,261
Washington	0	0	0	0	0	0	0	0
Washington-Caldwell	430,765	-6,613	0	424,152	0	0	0	424,152

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Waterford J1	\$6,107,385	-\$93,747	\$0	\$6,013,638	\$0	-\$46,524	\$0	\$5,967,114
Waterford UHS	6,262,537	-96,137	0	6,166,400	0	0	0	6,166,400
Waterloo	5,465,683	-83,908	0	5,381,775	0	-41,354	0	5,340,421
Watertown	23,854,132	-366,200	0	23,487,932	0	-932,091	-12,431	22,543,410
Waukesha	51,260,512	-786,801	0	50,473,711	0	-1,671,621	-202,288	48,599,802
Waunakee Community	20,554,056	-315,516	0	20,238,540	-13,790	-8,400	0	20,216,350
Waupaca	8,516,170	-130,717	0	8,385,453	0	-198,372	0	8,187,081
Waupun	12,961,225	-198,977	0	12,762,248	0	-448,955	-94,476	12,218,817
Wausau	57,230,736	-878,599	0	56,352,137	0	-1,027,402	-24,862	55,299,873
Wausaukee	152,954	-2,349	0	150,605	0	-47,170	0	103,435
Wautoma Area	6,004,222	-92,149	0	5,912,073	0	0	0	5,912,073
Wauwatosa	16,069,278	-245,843	0	15,823,435	0	-324,502	-82,340	15,416,593
Wauzeka-Steuben	2,386,060	-36,632	0	2,349,428	0	0	0	2,349,428
Webster	46,407	-713	0	45,694	0	0	0	45,694
West Allis	51,356,710	-788,363	0	50,568,347	0	-2,011,063	-74,586	48,482,698
West Bend	31,453,354	-482,809	0	30,970,545	0	-878,262	-62,155	30,030,128
West DePere	21,283,406	-326,729	0	20,956,677	0	-169,941	0	20,786,736
West Salem	10,601,060	-163,462	0	10,437,598	0	-51,047	-18,647	10,367,904
Westby Area	8,245,097	-126,579	0	8,118,518	0	-11,631	-12,431	8,094,456
Westfield	3,725,346	-57,160	0	3,668,186	0	-16,154	0	3,652,032
Weston	1,665,401	-25,566	0	1,639,835	0	-3,877	0	1,635,958
Weyauwega-Fremont	2,761,651	-42,386	0	2,719,265	0	-45,554	0	2,673,711
Wheatland J1	2,067,528	-31,737	0	2,035,791	0	0	0	2,035,791
White Lake	208,985	-3,209	0	205,776	0	0	0	205,776
Whitefish Bay	11,513,141	-176,714	0	11,336,427	0	-8,400	-24,862	11,303,165
Whitehall	5,537,214	-85,009	0	5,452,205	0	0	0	5,452,205
Whitewater	8,213,562	-126,074	0	8,087,488	0	-16,154	-24,862	8,046,472
Whitnall	8,448,678	-129,676	0	8,319,002	0	-147,454	0	8,171,548
Wild Rose	303,634	-4,662	0	298,972	0	-8,400	0	290,572
Williams Bay	54,278	-833	0	53,445	0	0	0	53,445
Wilmot UHS	4,362,322	-66,960	0	4,295,362	0	-8,400	0	4,286,962
Winneconne Community	7,042,654	-108,105	0	6,934,549	0	-31,662	0	6,902,887
Winter	81,476	-1,251	0	80,225	0	0	0	80,225
Wisconsin Dells	595,139	-9,137	0	586,002	0	-19,385	0	566,617
Wisconsin Heights	1,891,724	-29,028	0	1,862,696	0	-23,262	0	1,839,434

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Wisconsin Rapids	\$33,309,317	-\$511,520	\$0	\$32,797,797	\$0	-\$942,432	\$0	\$31,855,365
Wittenberg-Birnamwood	6,948,497	-106,666	0	6,841,831	0	-32,954	0	6,808,877
Wonevoc-Union Center	1,882,883	-28,903	0	1,853,980	0	-23,262	0	1,830,718
Woodruff J1	141,623	-2,174	0	139,449	0	0	0	139,449
Wrightstown Community	7,852,985	-120,555	0	7,732,430	0	-40,708	0	7,691,722
Yorkville J2	<u>561,403</u>	<u>-8,612</u>	<u>0</u>	<u>552,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>552,791</u>
STATEWIDE	\$4,656,843,712	-\$71,500,002	-\$42,585,600	\$4,542,758,110	-\$2,176,294	-\$68,268,190	-\$8,351,613	\$4,463,962,013

