



Special Education Funding Update

Paul Ferrin | Minnesota Department of Education

October, 2025

Acronyms

- **ACTE-SPED** – Access to Career Technical Education for Students with a Disability
- **ADM** – Average Daily Membership
- **ADSIS** – Alternative Delivery of Specialized Instructional Services
- **CEIS** – Coordinated Early Intervening Services
- **C.F.R.** – Code of Federal Regulations
- **DCD** – Developmental Cognitive Disabilities
- **EBD** – Emotional Behavior Disorder
- **ESEA** – Elementary Secondary Education Act
- **ESY** – Extended School Year
- **FAPE** – Free Appropriate Public Education
- **FIN** – Finance Code
- **FY** – Federal Fiscal Year
- **FSC** – Funding Source Code
- **FTE** – Full-Time Equivalent
- **GenEd** – General Education
- **IDEA** – Individuals with Disabilities Education Act
- **IDEAS** – Integrated Department of Education Aids System
- **IEP** – Individualized Education Program
- **IFSP** – Individualized Family Service Plan
- **IOWA** – Identified Official with Authority
- **LEA** – Local Educational Agency
- **MA** – Medical Assistance
- **MARSS** – Minnesota Automated Reporting Standards System
- **MEGS** – Minnesota Education Grants System
- **MDE** – Minnesota Department of Education
- **MFR** – Minnesota Funding Reports
- **MOE** – Maintenance of Effort
- **OPEB** – Other Post-Employee Benefits
- **PTC** – Personnel Type Code
- **RSY** – Regular School Year
- **SAC** – State Aid Category
- **SEA** – State Education Agency
- **SEDRA** – Special Education Data Reporting Application
- **SEES** – Special Education Evaluation Status
- **SERVS** – State Educational Record View and Submission
- **SFIN** – SERVS Financial
- **SFY** – State Fiscal Year
- **SLD** – Specific Learning Disabilities
- **SpEd** – Special Education
- **SRV** – Service Code
- **UEI** – Unique Entity Identifier
- **UFARS** – Uniform Financial Accounting and Reporting Standards

Housekeeping/Agenda

- Paraprofessional Training requirement and funding
- Time and effort documentation
- SEDRA / UFARS Reconciliation
- Special Education Funding Graphs, Tables and Charts

Paraprofessional Training FIN 314

- State law requires all local educational agencies (LEAs) must provide a minimum of eight hours of paid orientation or professional development annually to **all paraprofessionals** providing instructional support.
- For SFY 2025 LEAs only had to provide six hours. Schools will receive an additional 33.33 percent increase in their paraprofessional training aid for SFY 2026 to account for the 2 reduced hours.
- The first six hours (normally eight hours) of training is not eligible for state or federal special education reimbursement due to this being a requirement for all paraprofessionals
- The Minnesota Department of Education (MDE) will reconcile SFY 2025 costs reported under finance (FIN) 314 vs paraprofessionals reported in the Special Education Data Reporting Applications (SEDRA).

200.430 Compensation – Personnel Services

- An LEA must record actual work performed in a time-and-effort-tracking system as provided in Title 2 Subtitle A Chapter II part 200 Subpart E General Provision for Selected Items of Cost / 200.430 Compensation - Personal Services. An LEA must provide reasonable assurance that the charges are accurate, allowable, and properly allocated. In a situation in which a personal type code indicated an LEA contracted with an individual or company, the contract must outline the time and work that will be performed. Invoices are the after-the-fact record for work performed. The invoice needs specific information to be able to determine if the expenditure is allowable and eligible for payment with special education funds.

Time and Effort Reporting

- Documentation must reflect the actual time spent by the employee on all activities
- Documentation must account for all of the employee's time for the period covered (including state/local activities).
- Documentation must be signed by the employee after the fact
- PARS and certifications alone are insufficient and cannot be used to justify a cost being charged to special education.

Time and Effort Reporting General Process

- Employees should keep monthly time and effort reports detailing how each day was spent.
- Time and effort reporting should reflect time actually worked which will not necessarily be exactly what is budgeted.
- At least four times a year, time actually worked should be compared to time budgeted and any variations over 10 percent adjusted in the payroll records to reflect actual time worked.
- All variations must be adjusted at year end.

Time and Effort Reporting for Administrative Positions

- Similar to all other staff, they must have detailed time and effort which supports all hours worked. This includes attending meetings/events outside the school day.
- Time and effort reports should be prepared without regard to an employee's payroll coding. It is the employee's responsibility to report actual work activities; it is the LEA's responsibility to adjust payroll expenditures to align with time and effort to ensure compliance with federal/state allocability requirements. This is particularly critical for administrators who do not have a fixed schedule.
- The following positions are never eligible for special education
 - Superintendents, assistant superintendents, building principals, assistant principals, deans of students, along with support staff for these positions.

Virtual Employees and Vendors

- LEAs are responsible for creating a system to verify and sign off on actual hours worked and billed.
- Most instructional positions have FTE limits aligned with the LEA's teacher contract and coincide with student instructional days.
- Individuals who don't generally work directly with students are capped at 1.45 FTE during the regular school year and a 1.6 if also working ESY/summer.
- Documentation must show start and stop times charged to each LEA along with details of the work complete during the billable time.

Virtual Employees and Vendors (2)

- It is not eligible for an individual to bill one LEA for the hours of 8:00am to 4:00pm and then use their free/down time during those hours to work for another LEA and bill them.
- This is where the detailed workload for each day is used to justify that an individual is not claiming the same paid time for two or more LEAs.
- In instances where this happens, MDE is unable to approve the cost for any of the LEAs.

Special Education/UFARS Reconciliation

- The reconciliation process compares your special education SEDRA and ACTE-SPED data to your special education UFARS data.
- The reconciliation process ensures only eligible expenditures are included in the aid calculation, tuition billing rates, and federal reimbursement requests.
- The Special Education Funding and Data Team is responsible for calculating special education aid, which includes reviewing expenditures, to ensure that only eligible expenditures are included in the aid calculation.
- For more information, please see [Special Education Funding Reference Guide Section 7: Reconciliation](#). Verification can also be done by viewing the comparison report and the current year code sheets.

Special Education/UFARS Comparison Report

- The report is not generated until UFARS data submissions to MDE begin; typically at the end of July.
- Once UFARS data submission begin, the report is generated daily.
- The SEDRA data on the report is current as of the previous day.
- The UFARS data on the report is as current as the LEA's last UFARS data submission to MDE.
- A common problem is when the special education/UFARS comparison report is opened and the "Run Date" shows the correct date but when the file is opened, the date in the upper left-hand corner does not match. Your computer's web browser causes this by saving the last file in its cookies and/or cache. If this happens, go to your Internet options and delete your cookies and cache. This can happen to any one of the reports posted on the [Minnesota Funding Reports \(MFR\) webpage](#).

Special Education/UFARS Comparison Report (2)

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by:


☒ Name

☐ Numb 

List District Types:

☒ All

☐ Standard

☐ Co-Ops 

District	Select 1 district from list	▼	or enter up to 5 districts:	
View reports added in the last:	All Reports	▼	(9999-99)	
Category	Special Education	▼		
Year	19-20	▼		
Report	Special Education / UFARS Comparison	▼		
List Reports		Reset		

Special Education/ UFARS Comparison Report (3)

DISABILITY CODE / PROGRAM	SPECIAL ED SEDRA AMT	UFARS AMT	DIFFERENCE	CRS CD 640-642	INCLUDES SPECIAL ED CODE SERVICE-PERSONNEL TYPES	INCLUDES UFARS OBJECT CODES
422 NON-DISABLED (NO IEP/IFSP)						
Licensed Classroom Teacher	568,903.70	568,903.70	0.00	0.00	A,4-1,3,7,15,57,62,63,99	140,152,185
Non-Licensed Classroom Staff	66,000.00	66,000.00	0.00	0.00	A-08,53,64,65	141,161,162,186
Individual Instructional Supply/Material	12,655.71	12,655.71	0.00	0.00	H,u	406,433,456,466
Fringe Benefits/Fixed Charges	264,770.14	264,770.14	0.00	0.00	L	Object codes see below #
SUBTOTAL	912,329.55	912,329.55	0.00	0.00		
TOT ALL DISABILITIES						
Licensed Classroom Teacher	8,471,375.66	8,471,375.66	0.00	0.00	A,4-1,3,7,15,57,62,63,99	140,152,185
Non-Licensed Classroom Staff	3,641,789.89	3,641,789.89	0.00	0.00	A-08,53,64,65	141,161,162,186
Licensed Instructional Support Staff	2,887,105.87	2,887,105.87	0.00	0.00	A-pers types see below *	Object codes see below *
Substitute Teachers	3,192.86	3,192.86	0.00	0.00	A-23	145
Substitute Para/PCA/1-to-1 Para	106,430.78	106,430.78	0.00	0.00	A-58	146
Contracted Personnel/Services SEDRA	39,894.50	39,894.50	0.00	0.00	B,3,5,6	Object codes see below **
Staff Travel	11,855.92	11,855.92	0.00	0.00	F	365,366
Repair/Maintenance Service	1,039.78	1,039.78	0.00	0.00	G	315, 350
Individual Instructional Supply/Material	76,111.99	76,111.99	0.00	0.00	H,u	406,433,456,466
Office Supply/Materials	2,676.75	886.76	1,789.99	0.00	I	401,405,455,465
Rent/Lease Office/Meeting/Transp/Equip	17,090.11	17,090.11	0.00	0.00	J,j	340,370,380
Communication Services	30.30	30.30	0.00	0.00	K	320
Fringe Benefits/Fixed Charges	5,665,609.90	5,665,609.90	0.00	0.00	L	Object codes see below #
Salary Purchased from Another District	194,425.89	194,425.89	0.00	0.00	U	396
Field Trip Admissions	3,262.99	3,262.99	0.00	0.00	f	369
Equipment for Student/direct instruction	14,269.17	14,269.17	0.00	0.00	P	506,533,556,381
Dues/Membership	129.28	129.28	0.00	0.00	R	820
Equipment for Office Supervision/Mangnmt	679.96	2,469.95	1,789.99-	0.00	O	505,530,555
Contracted Personnel Non-Instruct SEDRA	14,196.89	14,196.89	0.00	0.00	b	305
SUBTOTAL	21,151,168.49	21,151,168.49	0.00	0.00		

Special Education/UFARS Comparison Report (4)

RUN DATE 12/19/19

DISTRICT 01

PUBLIC SCHOOL DIST

MINNESOTA DEPARTMENT OF EDUCATION

18-19 UFARS / SPECIAL EDUCATION COMPARISON

FINANCE CODE 740 - STATE - SPECIAL EDUCATION (INCLUDES FIN 335-QCOMP, 317-COMPENSATORY AND 799-LCTS)

PAGE 504

SPEDUF 119

FUNDING SOURCE A,C,E,N,a,b,R,r

DISABILITY CODE / PROGRAM

SPECIAL ED
SEDRA AMT

UFARS
AMT

DIFFERENCE

CRS CD INCLUDES SPECIAL ED CODE INCLUDES UFARS
640-642 SERVICE-PERSONNEL TYPES OBJECT CODES

401 SPEECH OR LANGUAGE IMPAIRMENT

Licensed Classroom Teacher	1,655,967.50	1,655,967.50	0.00	0.00	A,4-1,3,7,15,57,62,63,99	140,152,185
Non-Licensed Classroom Staff	55.11	55.11	0.00	0.00	A-08,53,64,65	141,161,162,186
Substitute Teachers	74.00	74.00	0.00	0.00	A-23	145
Contracted Personnel/Services SEDRA	151,438.64	151,438.64	0.00	0.00	B,3,5,6	Object codes see below **
Individual Instructional Supply/Material	3,618.13	3,618.13	0.00	0.00	H,u	406,433,456,466
Fringe Benefits/Fixed Charges	553,194.07	553,194.07	0.00	0.00	L	Object codes see below #
SUBTOTAL	2,364,347.45	2,364,347.45	0.00	0.00		

SEDRA/UFARS Reconciliation – State Funds

- State SEDRA lines should all tie out line by line and bottom line.
- State automated reconciliation puts costs into categories to compare SEDRA to UFARS data.
- Your data must be reconciled by November 30th (the close of the SEDRA system). Verification of the SEDRA/UFARS Comparison Report will accomplish this.
- The automated reconciliation process is run after the appeal period in late December following the close of the year.
- Manual line reconciliations are also looked at.

Automated Reconciliation Process – State Funds

- The automated reconciliation process divides SEDRA data and UFARS data into 4 categories:
- Salaries
- Contracted Services
- Supplies
- Unreimbursable/Non-Federal

Automated Reconciliation Process – State Funds (2)

UFARS Description	Cost Type
Licensed Classroom Teacher	Salary
Non-Licensed Classroom Staff	Salary
Licensed Instructional Support Staff	Salary
Substitute Teachers	Salary
Substitute Para/PCA/1-to-1 Para	Salary
Contracted Personnel/Services SEDRA Staff Travel	Contracted
Staff Travel	Nonfederal
Repair/Maintenance Service	Supplies
Individual Instructional Supply/Material Office Supply/Materials	Supplies
Office Supply/Materials	Nonfederal
Rent/Lease Office/Meeting/Transp/Equip Communication Services	Nonfederal
Communication Services	Nonfederal
Fringe Benefits/Fixed Charges	Nonfederal
Salary Purchased from Another District Field Trip Admissions	Salary
Field Trip Admissions	Nonfederal
Equipment for Student/direct instruction Dues/Membership	Supplies
Dues/Membership	Nonfederal
Equipment for Office Supervision/Mangnmt Contracted Personnel Non-Instruct SEDRA	Nonfederal
Contracted Personnel Non-Instruct SEDRA	Nonfederal
Administration/Supervision	Salary
Contracted Student Placements	Contracted
Dissemination	Nonfederal
Non-Licensed Instructional Support Staff	Salary
Food for IEP Students	Nonfederal

Automated Reconciliation Process – State Funds (4)

DAT_YER ▼	FNA_NUM ▼	PRG_NUM ▼	SAL_EXP_EDRS ▼	SAL_EXP_UFARS ▼	CNS_PLT_EXP_EDRS ▼	CNS_PLT_EXP_UFARS ▼	SPL_EQP_EXP_EDRS ▼	SPL_EQP_EXP_UFARS ▼	EXP_EDRS ▼	EXP_UFARS ▼
18-19	740	420	\$ 14,669,417.25	\$ 14,669,417.25	\$ 39,894.50	\$ 39,894.50	\$ 78,765.23	\$ 78,765.23	\$ 5,450,761.96	\$ 5,450,761.96
18-19	740	422	\$ 634,903.70	\$ 634,903.70	\$ -	\$ -	\$ 12,655.71	\$ 12,655.71	\$ 264,770.14	\$ 264,770.14
			\$ 15,304,320.95	\$ 15,304,320.95	\$ 39,894.50	\$ 39,894.50	\$ 91,420.94	\$ 91,420.94	\$ 5,715,532.10	\$ 5,715,532.10

Cost Type	Total	Recon Table	Difference
Salary	\$ 15,304,320.95	\$ 15,304,320.95	\$ -
Contracted	\$ 39,894.50	\$ 39,894.50	\$ -
Supplies	\$ 91,420.94	\$ 91,420.94	\$ -
Nonfederal	\$ 5,715,532.10	\$ 5,715,532.10	\$ -

Consequence of Unreconciled Lines

- If the difference between UFARS and SEDRA is zero for all of the funding categories, the amount listed will be used.
- If the difference between UFARS and SEDRA is not zero and SEDRA is less than UFARS for all of the funding categories, the aid calculation will use the lesser SEDRA amount.
- If the difference between UFARS and SEDRA is not zero and the SEDRA amount is greater than UFARS for all of the funding categories, the aid calculation will use the lesser UFARS amount. This is accomplished with negative adjustment lines in SEDRA.

Consequence of Unreconciled Lines - Unreimbursable Nonfederal

Unreimbursable Nonfederal – Funding Source Code small “a”

- General rule: If the expenditure would have been eligible for federal funds but those funds are not available, or the district chooses not to use them for these expenditures, they can be coded to FSC small “a.”
- Those expenditures that were not eligible under the old formula and not excluded as specified in Minnesota Statutes, section 125A.76, subdivision 1(f).
- These expenditures are included in Option 2 of the special education funding formula, and in the excess cost aid.
- Only personnel type codes for directors of special education, assistant directors of special education/supervisors, some contracted services, and support to these personnel (secretaries and teacher clerical support aide) are allowed.

SEDRA vs UFARS Coding for Contracted Services

- Funding Source 'A', Service Code 'B' aligns with UFARS Object Code 394.
- These are for services there were eligible under the Old Funding Formula.
- If a consultant was eligible under the Old Formula then they would be coded here.
- Funding Source 'a'. Service Code 'b' aligns with UFARS Object Code 305.
- There are for services that were NOT eligible under the Old Funding Formula.
- Costs are limited to Personnel Type Codes 9 (Director), 10 (Assistant Director), 23 (Admin) 16 (Consultant) and 45 (due process clerk).

Consequence of Unreconciled Lines - Unreimbursable Nonfederal (2)

- Service Code small “b”
- Use UFARS Object Code 305
- Contracted services for directors, assistant directors, supervisors, consultants or administrative support staff
 - Personnel Type Codes 9, 10, 16, 22 and 45
- Can only be used with Unreimbursable/Nonfederal Funding Source Codes
 - Small “a,” “b,” “m,” and “r”

Consequence of Unreconciled Lines - Unreimbursable Nonfederal (3)

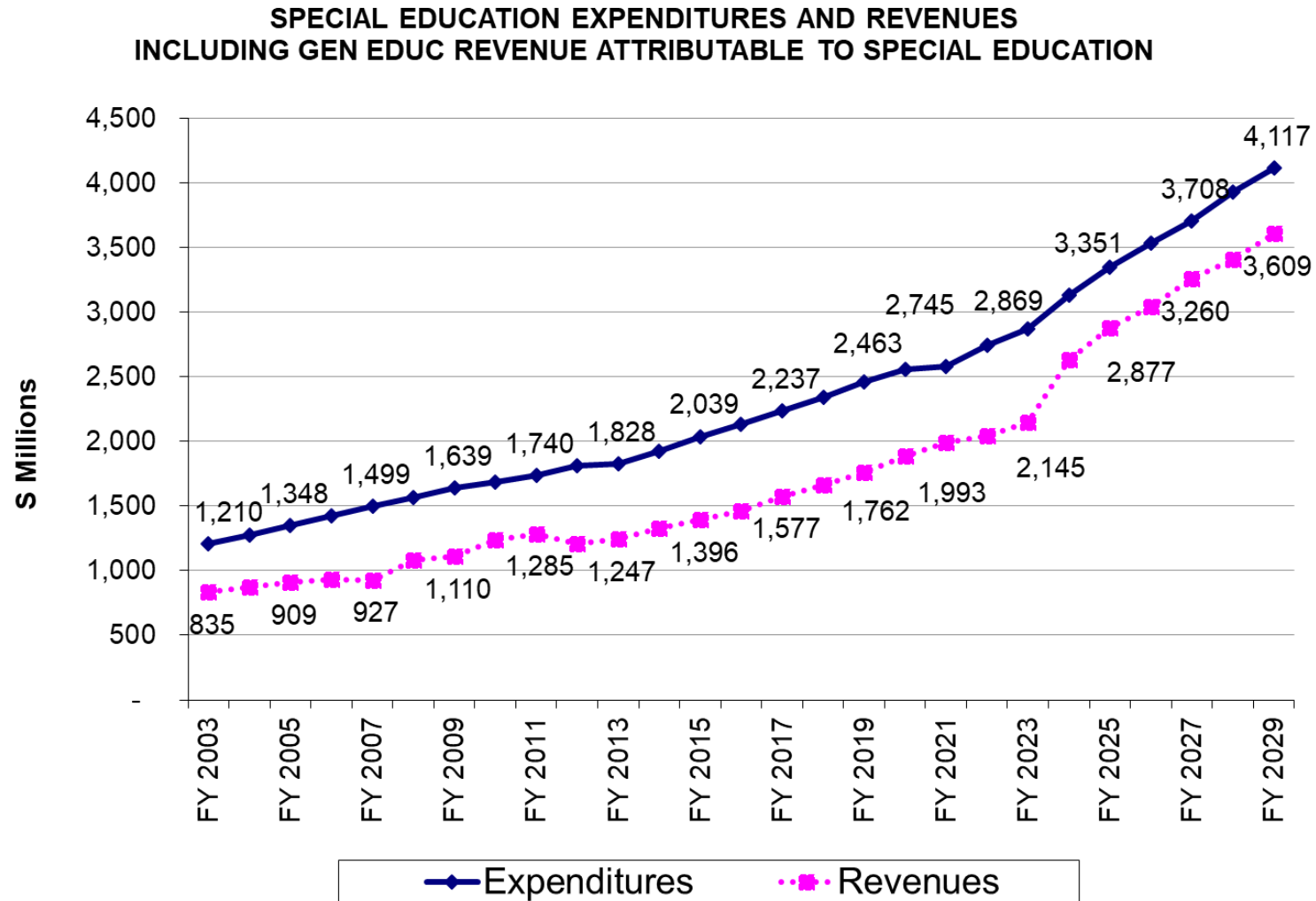
TOT ALL DISABILITIES				
Licensed Classroom Teacher	246,173.99	246,173.99	0.00	0.00 A,4-1,3,7,15,57,62,63,99 140,152,185
Non-Licensed Classroom Staff	352,866.40	352,866.40	0.00	0.00 A-08,53,64,65 141,161,162,186
Licensed Instructional Support Staff	9,909.10	9,909.10	0.00	0.00 A-pers types see below * Object codes see below *
Contracted Personnel/Services SEDRA	183,816.57	64,843.46	118,973.11	0.00 B,3,5,6 Object codes see below **
Individual Instructional Supply/Material	1,097.40	1,097.40	0.00	0.00 H,u 406,433,456,466
Fringe Benefits/Fixed Charges	191,774.51	191,774.51	0.00	0.00 L Object codes see below #
Contracted Personnel Non-Instruct SEDRA	0.00	118,973.11	118,973.11-	0.00 b 305
SUBTOTAL	985,637.97	985,637.97	0.00	0.00
Reimb Reconcile (A,E,a)	191,774.51	310,747.62	118,973.11-	0.00
Non-Reimb Reconcile (C,N,b)	0.00	0.00	0.00	

Consequence of Unreconciled Lines - Unreimbursable Nonfederal (4)

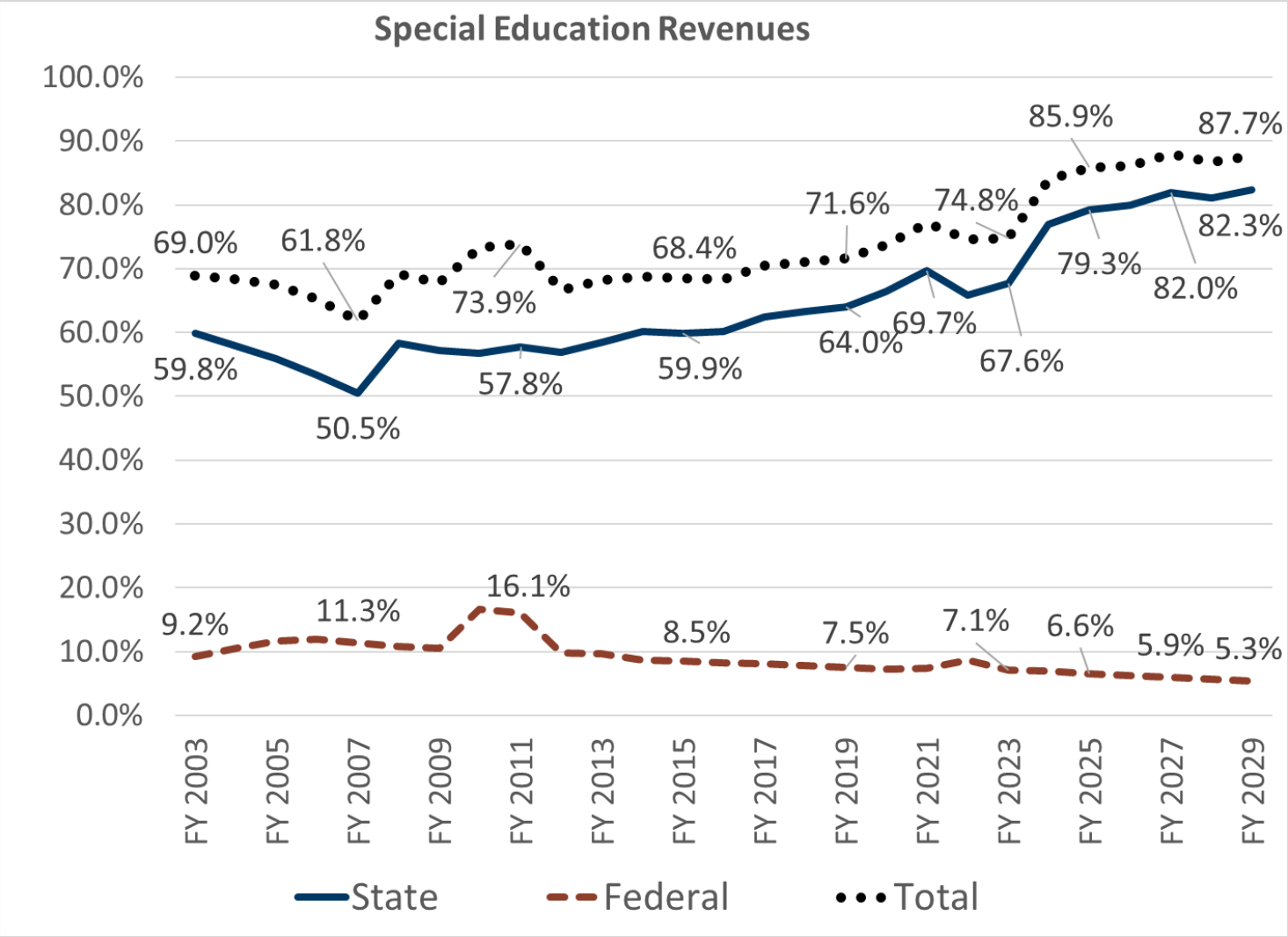
DISABILITY		OLD FORMULA EDRS 'A'	UFARS NON-FEDERAL	TOTAL EXPENDITURE	SPED AID = EXP * RATIO 1	UNREIMBURSED COST
0010	[REDACTED]	752,947.32	310,747.62	1,063,694.94	577,428.49	486,266.45
	Service Hours					12,675.00
	Unreimbursed Cost/Service Hours					38.36
		752,947.32	310,747.62	1,063,694.94	577,428.49	486,266.45
	Service Hours					12,675.00
	Unreimbursed Cost/Service Hours					38.36

DISABILITY		OLD FORMULA EDRS 'A'	UFARS NON-FEDERAL	TOTAL EXPENDITURE	SPED AID = EXP * RATIO 1	UNREIMBURSED COST
0010	[REDACTED]	633,974.21	310,747.62	944,721.83	583,245.37	361,476.46
	Service Hours					12,675.00
	Unreimbursed Cost/Service Hours					28.52
		633,974.21	310,747.62	944,721.83	583,245.37	361,476.46
	Service Hours					12,675.00
	Unreimbursed Cost/Service Hours					28.52

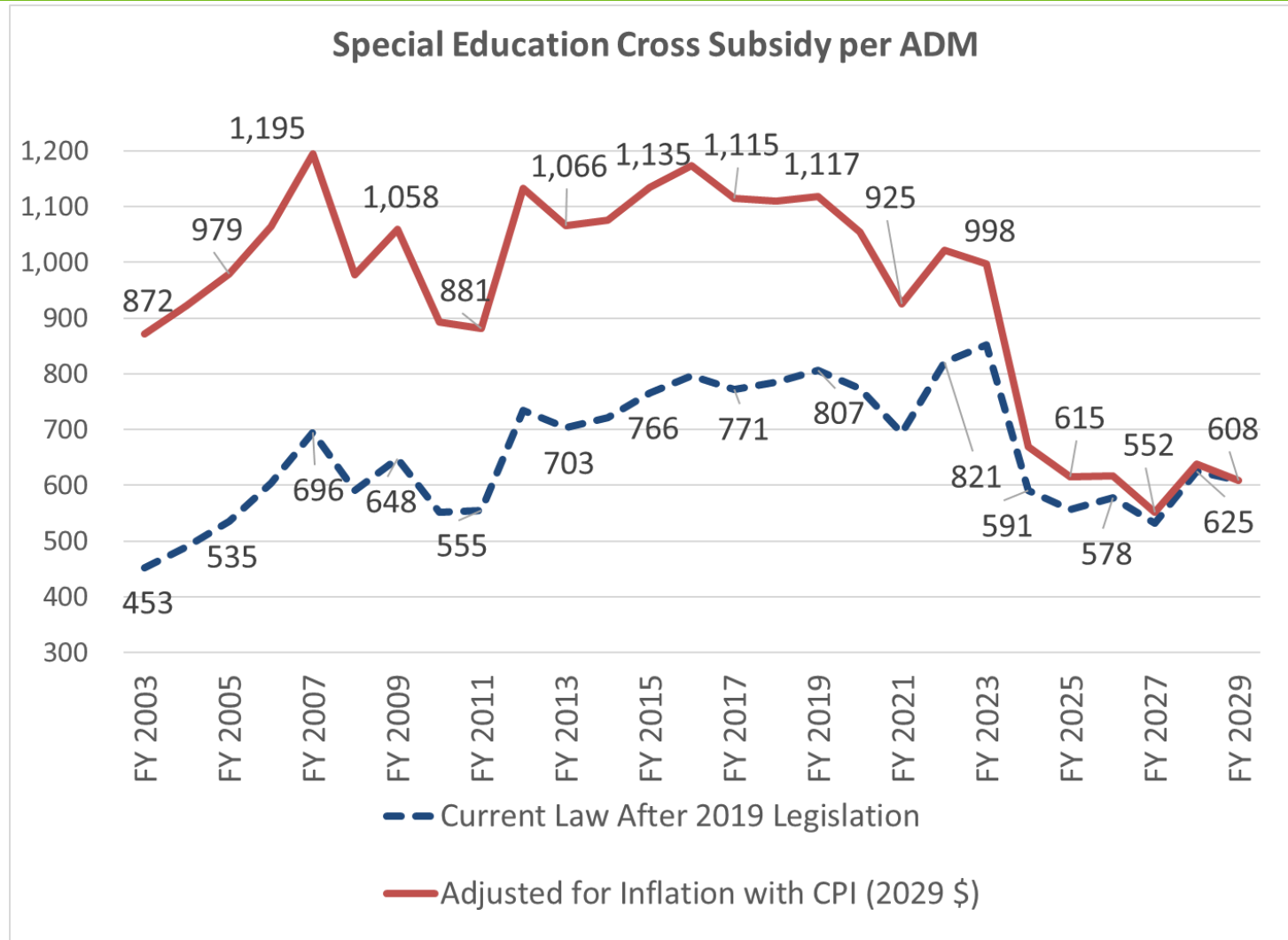
Special Education Expenditures and Revenues, FY 2003 – FY 2029



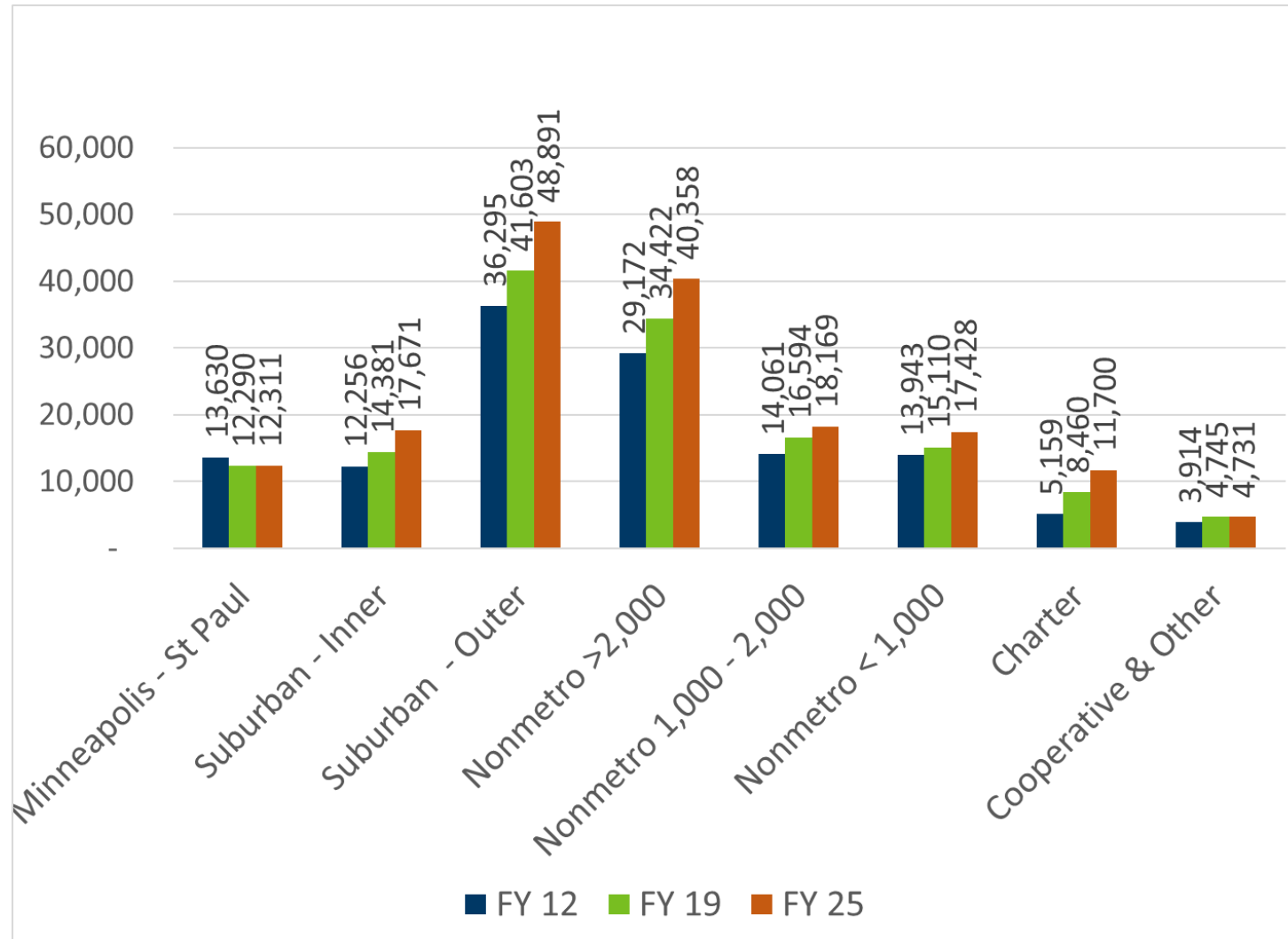
Percent of Special Education Cost Funded by State and Federal Aid, FY 2003 – FY 2029



Special Education Cross Subsidy per ADM (State Total), Inflation-Adjusted (2029 \$), FY 2003 – FY 2029

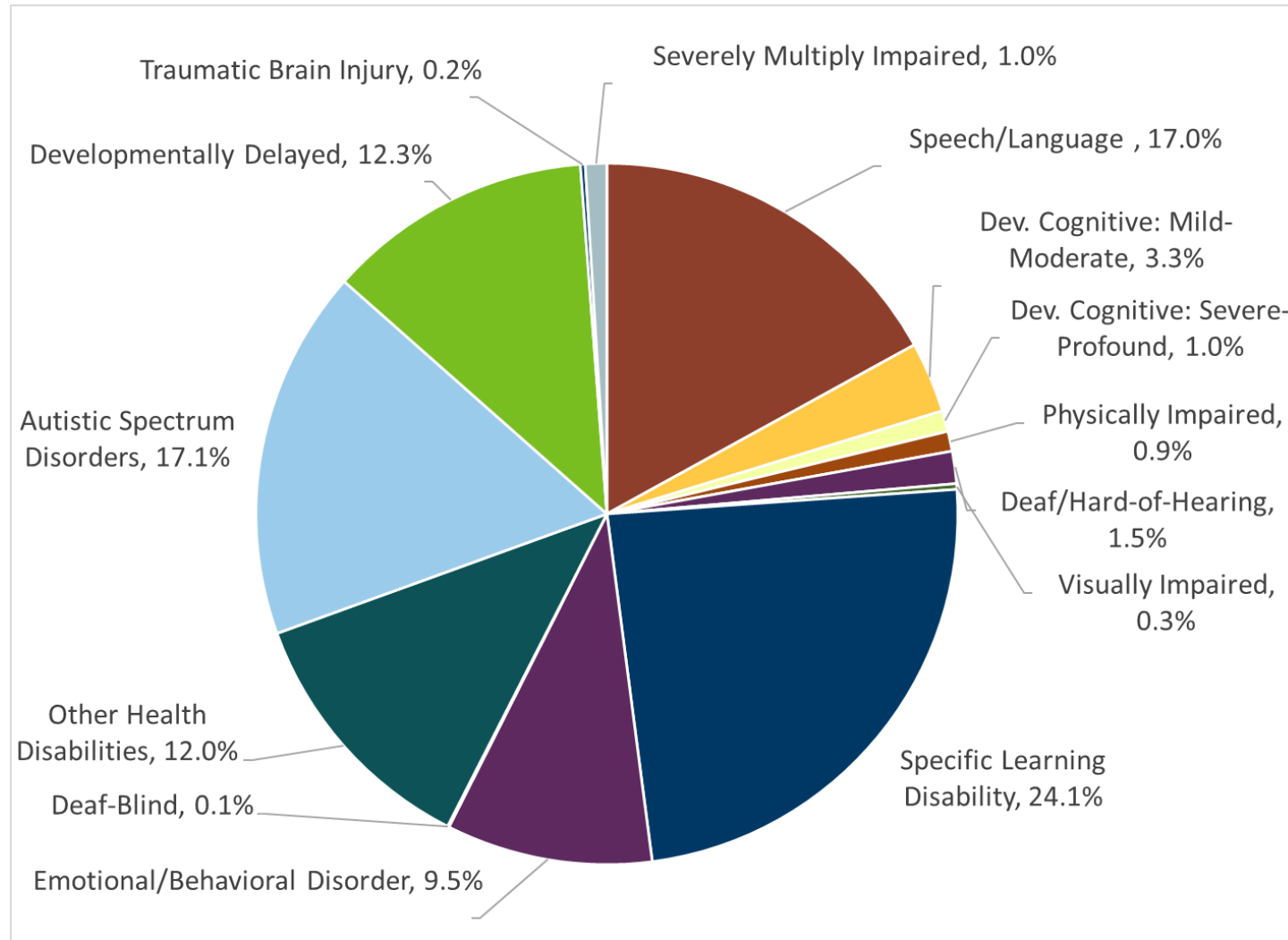


Special Education Enrollment by Strata, FY 2012, 2019 and 2025

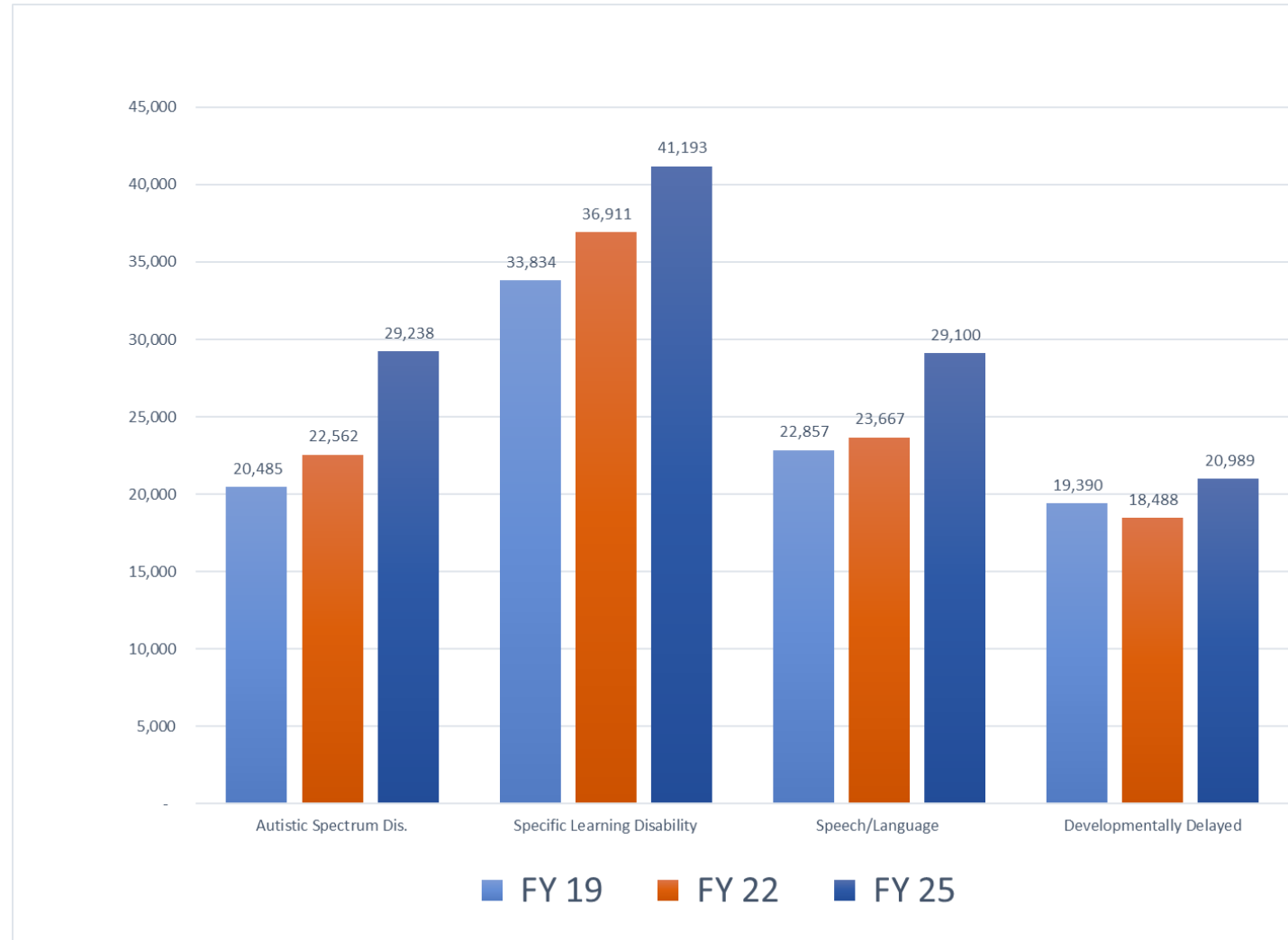


Special Education Enrollment by Primary Disability, FY 2025

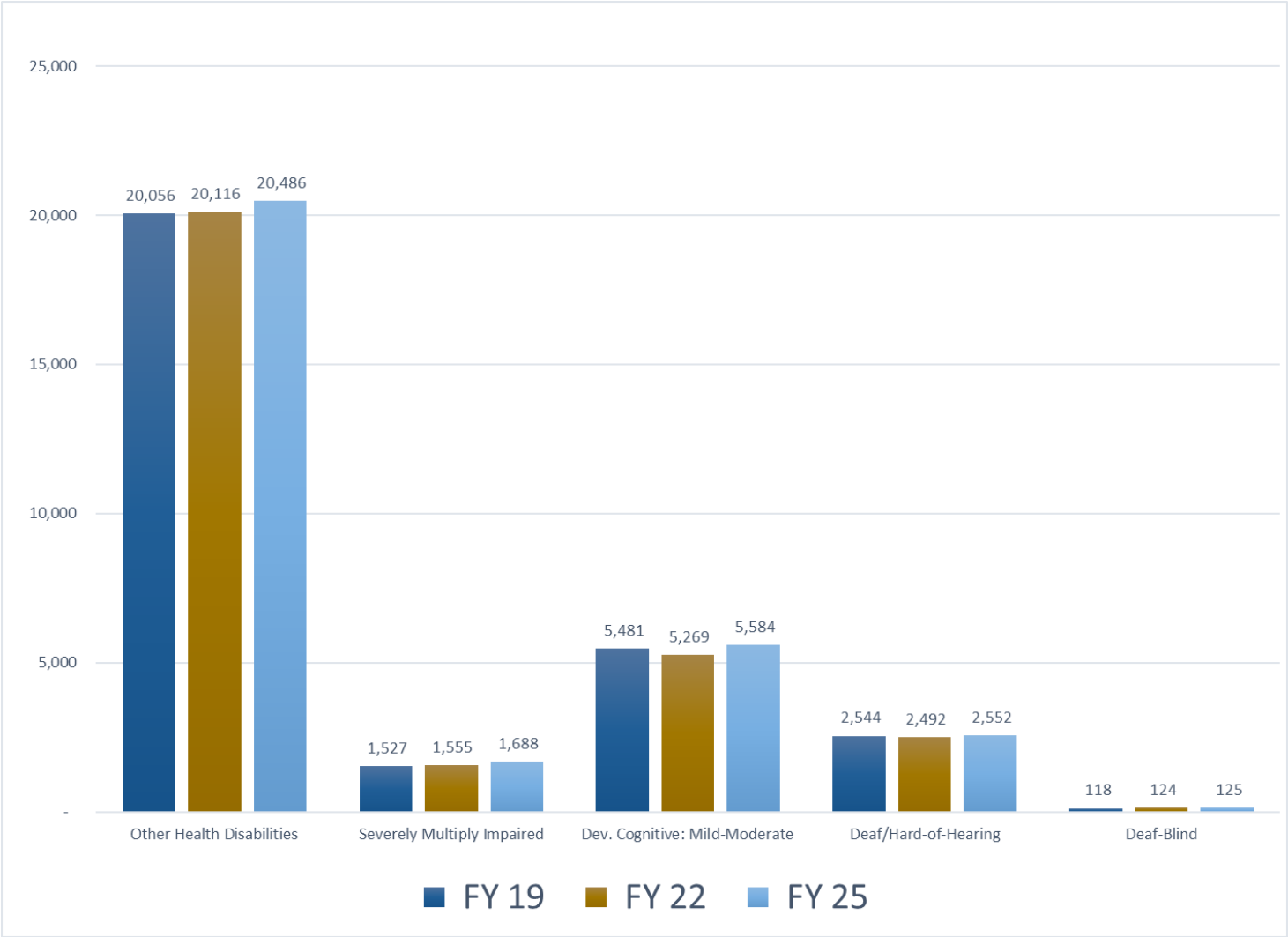
Public School and Nonpublic Shared Time Students, Birth-22



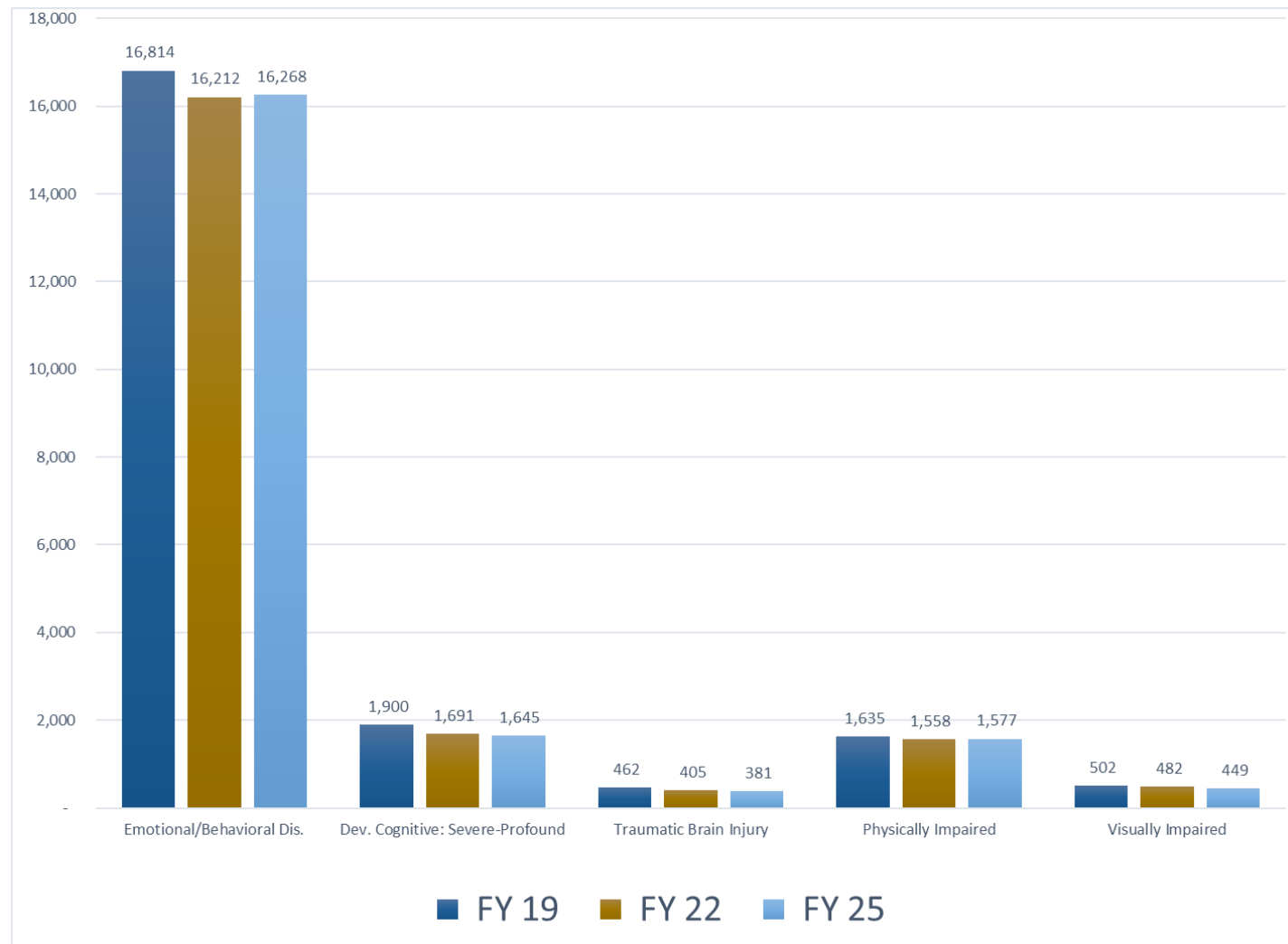
Primary Disabilities with Largest Enrollment Growth, FY 2019-FY 2025



Other Primary Disabilities with Growing Enrollment, FY 2019-FY 2025



Primary Disabilities with Declining Enrollment, FY 2019-FY 2025



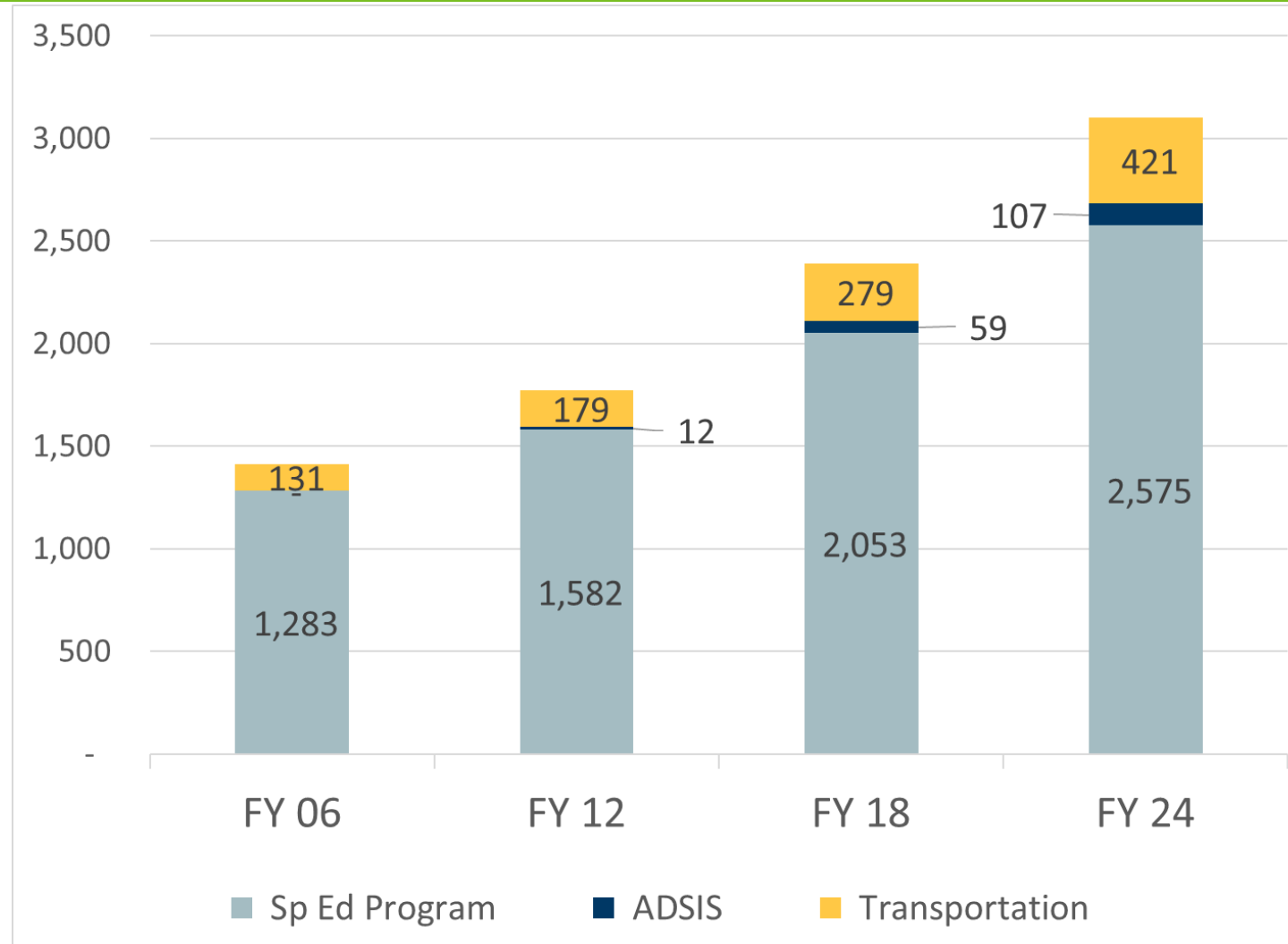
Annual SpEd Program cost comparison

Total Cost Excl Transport	FY 19	FY20	FY 21	FY 22	FY 23	FY 24
Districts	1,749,488,572	1,817,758,537	1,869,237,701	1,933,561,327	2,037,475,353	2,238,807,882
Charters	148,863,814	167,639,214	173,383,445	186,164,477	203,383,862	226,246,103
Coops	178,466,518	192,533,136	191,470,087	201,225,048	200,599,611	211,177,864
Total Excluding Transp	2,076,818,903	2,177,930,887	2,234,091,233	2,320,950,852	2,441,458,827	2,676,231,849
Percent Incr - Dist	3.85%	3.90%	2.83%	3.44%	5.37%	9.88%
Percent Incr- Charters	11.37%	12.61%	3.43%	7.37%	9.25%	11.24%
Percent Incr - Coops	9.81%	7.88%	-0.55%	5.09%	-0.31%	5.27%

SFY 2024 School Spending on Service Position Type

	Teacher	Admin	Oth Licensed	Nonlicensed
Minneapolis - St Paul	45.3%	2.3%	27.9%	24.6%
Suburban - Inner	49.3%	4.1%	25.6%	21.0%
Suburban - Outer	51.2%	4.4%	22.9%	21.5%
Nonmetro >2,000	50.9%	2.5%	20.2%	26.3%
Nonmetro 1,000 - 2,000	48.8%	1.3%	19.1%	30.9%
Nonmetro < 1,000	47.8%	0.7%	17.6%	33.9%
Charter	40.2%	5.0%	17.9%	36.9%
Cooperative	41.6%	11.8%	19.5%	27.1%

Breakdown of Special Education Program, ADSIS and Transportation Costs (\$ in Millions FY 2006 – 2024)



SFY 24 State Special Education Expenditures, Average Daily Membership (ADM) and Ratios; including Cooperatives

The district outcast in Strata 6 is Prinsburg School District whom only serves a few Early Childhood students along with placing teachers at the local non-public. Therefore, because most of their students are shared-time they have lower ADMs than the services would other describe.

TOTAL	Strata	SpEd Exp	SpEd ADM	Avg Spend	Min Spend	Max Spend
MPLS & ST PAUL	1	230,810,676	10,923	21,130	20,142	22,018
OTHER METRO, INNER	2	268,008,314	15,039	17,821	13,338	21,691
OTHER METRO, OUTER	3	769,303,488	43,051	17,869	9,925	24,368
NONMET >=2K	4	550,727,048	35,789	15,388	10,635	22,348
NONMET 1K-2K	5	226,099,778	16,774	13,479	7,487	23,013
NONMET < 1K	6	194,784,721	16,580	11,748	6,275	48,177
CHARTER	7	225,443,755	10,803	20,870	3,522	75,286
COOPS	8	211,176,419	3,978	53,090	6,402	95,123

SFY 20 State Special Education Expenditures, Average Daily Membership and Ratios; Allocating Cooperatives

This table allocates the cooperative costs and students back to their resident district to be included in the resident district averages.

When allocating the cooperative's costs and students back to the resident district there are 32 charter schools averaging \$44,690/ADM spending more than the closest district (Nett Lake).

TOTAL	Strata	SpEd Exp	SpEd ADM	Avg Spend	Min Spend	Max Spend
MPLS & ST PAUL	1	237,139,052	11,010.91	21,536.74	20,817.73	22,188.63
OTHER METRO, INNER	2	308,800,667	15,572.59	19,829.76	16,279.96	24,210.69
OTHER METRO, OUTER	3	842,408,720	44,199.37	19,059.29	11,055.50	25,945.72
NONMET ≥ 2K	4	593,881,349	36,751.71	16,159.28	11,524.61	24,566.35
NONMET 1K-2K	5	248,696,082	17,373.77	14,314.46	9,440.03	23,366.37
NONMET < 1K	6	219,984,572	17,225.21	12,771.08	6,372.77	48,176.88
CHARTER	7	225,443,755	10,802.53	20,869.53	3,522.26	75,285.76

Thank you!

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