



2.1 (e) A district or cooperative with school building openings, school building  
2.2 closings, changes in attendance area boundaries, or other changes in programs or student  
2.3 demographics between the prior year and the current year may reallocate compensatory  
2.4 revenue among sites to reflect these changes. A district or cooperative must report to the  
2.5 department any adjustments it makes according to this paragraph and the department must  
2.6 use the adjusted compensatory revenue allocations in preparing the report required under  
2.7 section 123B.76, subdivision 3, paragraph (c).

2.8 **EFFECTIVE DATE.** This section is effective July 1, 2015.