



**SPECIAL
EDUCATION CROSS-
SUBSIDIES
FISCAL YEAR 2007**

**REPORT
TO THE
LEGISLATURE**

February 2008

**As required by
Minnesota Statutes 2007
Section 127A.51**

COMMISSIONER:

Alice Seagren

**SPECIAL
EDUCATION
CROSS-SUBSIDIES
FISCAL YEAR 2007**

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Upon request, this report can be made available in alternative formats.

ESTIMATED COST OF PREPARING THIS REPORT

This report provides analysis of information that the Minnesota Department of Education already collects as part of its normal business function. The cost information reported below does not include the cost of gathering the data but rather is limited to the estimated cost of analyzing the data and preparing this report document.

Special funding was not appropriated to cover the costs of preparing this report.

The estimated cost incurred by the Minnesota Department of Education during the preparation of this report is \$7,066.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT FISCAL YEAR 2007

Minnesota Statutes, 2007, Section 127A.51, states:

By January 10, 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 December 18, 2007.

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:

- (1) The “Gross Cross-Subsidy” is the difference between total special education expenditures and categorical special education revenues.
- (2) 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 60% or more of the school day.

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 a 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% or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This excludes 1) the non-instructional portion of general education revenue for all special education students, 2) the 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, and 3) the 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 on 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, MDE has calculated the cross-subsidies since FY 1999 on behalf of the superintendents and has asked the superintendents 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 between MDE and the superintendents, legislation was enacted in 2007, (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for cross-subsidies report and making it a report to the legislature.

Updated Methodology

This report includes several changes in methodology from earlier reports, which are designed to provide a more comprehensive and accurate reporting of revenues, expenditures and cross-subsidies. Adjustments have been made to calculations for prior years to provide consistent and comparable data across fiscal years. The changes in methodology are as follows:

- (1) Revenues and expenditures for the *transition-disabled program* are now included in the calculations. Since this program provides transition services to students with a disability as part of their IEPs, and is included in the calculation of maintenance of effort (MOE), inclusion of transition-disabled costs and revenues provides a more comprehensive picture of the cross-subsidy for serving students with a disability. Beginning in FY 2008, funding for this program is included in the special education-regular and special education-excess cost appropriations. Inclusion of data from the transition-disabled program results in an increase in reported state total cross-subsidies of about \$6.5 million for FY 2007 and slightly smaller amounts for earlier years.
- (2) Special education revenues and expenditures for *charter schools* are now included in the calculations. These revenues and expenditure were previously excluded because charter schools were able to bill the resident school district for unfunded special education costs and did not have a cross-subsidy. However, including the charter school data provides a more comprehensive picture of state total special education revenues and expenditures.
- (3) Earlier reports showed separate lines for *tuition revenues and expenditures*, which have been deleted in the new format. The reporting of tuition expenditures on top of direct expenditures for salaries, etc., resulted in double counting, since the same expenditures were counted in both the serving district and the district paying the tuition. Double counting also occurred on the revenue side. On a state aggregate basis, these revenues and expenditures were largely offsetting, since one district generally paid the tuition to another Minnesota district, coop or charter school. Under the new system of state aid adjustments for students served outside the resident district, the tuition billing process has largely been phased out and the net adjustments for these transactions are reflected in the state special education aid paid to the resident and serving districts/charter schools/coops. Reports prepared using the earlier methodology showed an excess of tuition expenditures over tuition revenues, but that was

largely due to the exclusion of charter schools, which received tuition from the resident district but generally did not pay tuition. The inclusion of charter school data in item (2) combined with the elimination of the separate line for tuition revenues and expenditures results in an only a minimal change in state total cross-subsidies.

- (4) Fringe benefits for state-funded special education staff are not available directly from the state special education aid system because fringe benefits are not eligible for state aid. Prior reports estimated the fringe benefits for state funded special education staff by extrapolating from fringe benefits claimed for reimbursement by school districts for federally funded special education staff and applying a reasonableness test, where reported fringe benefit rates falling outside of a reasonable range were assigned the state average rate. As a byproduct of the new system implemented in FY 2007 for calculating state aid adjustments for students served outside of the resident district, (replacing the old tuition billing system), more accurate data are now available on fringe benefits for special education staff, drawn from UFARS. The new fringe benefit estimates are significantly higher than the estimates made under the old system (state average of 27.9% of other eligible special education expenditures in FY 2007, versus 23.3% computed under the old system for FY 2006). To provide comparability among years, the fringe benefits computed under the old method were increased by the ratio of the 27.9% computed under the new system in FY 2007 to the 23.9% computed under the old system in FY 2006. This adds about \$40.5 million to estimated special education expenditures for FY 2006 and slightly smaller amounts for earlier years.
- (5) With the advent of the new system implemented in FY 2007 for calculating state aid adjustments for students served outside of the resident district, (replacing the old tuition billing system), more accurate data are also now available on the amount of *general education revenue* attributable to special education students for time spent receiving special education services outside of the regular classroom for 60% or more of the school day. Under the new methodology, the amount of general education revenue attributable to special education is about \$14 million lower in FY 2006 under the new methodology.

Appendix A provides detailed definitions of the terms used in this report and further explanation of the changes in methodology described above.

State Total Special Education Cross-Subsidies, FY 1999 – FY 2011

Table 1 shows the calculation of the state total cross-subsidy for FY 1999 through FY 2011. Amounts shown for FY 1999 – FY 2006 are based on actual data. Amounts shown for FY 2007 are based on preliminary data as of December 18, 2007. Amounts shown for FY 2008 – 2011 are estimates based on November 2007 forecast data. The amounts shown in Table 1 reflect adjustments for the five factors described above for all fiscal years going back to FY 1999. As a result, the revenues, expenditures and cross-subsidies reported in Table 1 differ from the amounts reported earlier for FY 1999 – FY 2005.

State Total Special Education Cross-Subsidies, Year to Year Comparison, FY 1999 - FY 2011

		Preliminary FY 2007 Data (\$ in Millions)												
		FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
1	Special Education Expenditures:	Final	Final	Final	Final	Final	Final	Final	Final	Prelim	Est	Est	Est	Est
	State (excluding transportation & fringe benefits)	623.7	673.9	707.6	741.6	774.7	800.8	832.8	871.5	920.7	971.3	1,024.8	1,081.1	1,140.6
	* State Fringe benefits (initial estimate)	140.7	153.3	156.1	163.1	180.3	185.5	191.8	202.7	256.9	271.0	285.9	301.7	318.3
	State Fringe benefits (adj prior yrs for methodology chg)	28.1	30.6	31.2	32.6	36.0	37.0	38.3	40.5					
	* State transportation	71.6	78.7	86.2	94.6	101.0	108.7	119.1	131.1	144.3	154.1	165.5	177.7	191.0
	* Transition Disabled	13.5	12.4	12.1	12.1	12.0	13.7	14.3	15.0	15.3	16.1	16.9	17.7	18.6
	* Federal (including fringe benefits)	61.2	65.7	76.4	90	110.7	132.0	154.8	168.2	167.2	172.0	172.0	172.0	172.0
	Subtotal, Special Education Expenditures	938.792716	1014.6	1,069.6	1,134.0	1,214.7	1,277.74	1,351.1	1,428.97	1,504.4	1,584.5	1,665.0	1,750.2	1,840.4
	Change from Prior Year		75.8	55.0	64.4	80.7	63.0	73.4	77.9	75.4	80.1	80.5	85.2	90.2
	Percent Change from Prior Year		8.1%	5.4%	6.0%	7.1%	5.2%	5.7%	5.8%	5.3%	5.3%	5.1%	5.1%	5.2%
2	Special Education Categorical Revenues:													
	State - regular special education aid, includes transportation	391.8	462.5	474.0	510.4	530.9	530.6	529.2	529.3	529.2	694.1	719.5	735.7	786.6
	* State - excess cost aid	27.9	68.2	87.0	90.8	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9
	* Transition Disabled Aid	8.1	9.0	9.0	9.0	9.0	8.8	8.8	8.8	8.8	-	-	-	-
	* Levy Equalization Revenue	47.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-
	* State - special pupil aid	0.5	0.5	0.6	1.2	1.8	2.1	2.7	1.3	1.3	2.0	2.2	2.4	2.6
	* State - home based travel aid	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
	* State - cross-subsidy aid	0.0	7.9	18.4	0.0	0.0	5.0	11.0	0.0	0.0	-	-	-	-
	* Third Party Billing	0.0	0.0	0.9	3.2	6.3	10.1	16.3	20.9	21.6	22.3	23.1	23.8	24.6
	* Federal	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.8	169.4	172.0	172.0	172.0	172.0
	Subtotal, Categorical Revenue	535.0	612.3	665.2	704.8	751.1	782.1	816	834.9	835.2	1,001.2	1,027.8	1,044.9	1,097.0
	Change from Prior Year		77.3	52.9	39.6	46.3	31.0	33.9	18.9	0.3	166.0	26.6	17.1	52.1
	Percent Change from Prior Year		14.5%	8.6%	6.0%	6.6%	4.1%	4.3%	2.3%	0.0%	19.9%	2.7%	1.7%	5.0%
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% of the School Day	49.3	54.0	58.5	62.2	67.1	71.3	74.4	77.1	66.2	67.5	68.2	68.2	68.2
	Gen Ed Revenue - Adj Prior Yrs for Methodology Chg	(8.9)	(9.8)	(10.6)	(11.3)	(12.2)	(12.9)	(13.5)	(14.0)					
	Adjusted General Ed Revenue	40.4	44.2	47.9	50.9	54.9	58.4	60.9	63.1	66.2	67.5	68.2	68.2	68.2
4	Cross-Subsidies:													
	(a) Gross Cross-Subsidy (1)-(2):	403.8	402.3	404.4	429.2	463.6	495.6	535.1	594.1	669.2	583.3	637.2	705.3	743.4
	Adjusted Net Cross-Subsidy (1) - (2) - (3a):	363.4	358.1	356.5	378.2	408.7	437.3	474.2	531.0	603.0	515.8	569.0	637.1	675.2
	Change from Prior Year		-5.3	-1.6	21.8	30.4	28.6	36.9	56.8	72.0	(87.2)	53.2	68.1	38.1
	Percent Change from Prior Year		-1.5%	-0.4%	6.1%	8.0%	7.0%	8.4%	12.0%	13.6%	-14.5%	10.3%	12.0%	6.0%

cross chart, 07 prelim 01-10-07.xls

The data reported in Table 1 are summarized in Figures 1, 2 and 3. Figure 1 shows the trends from FY 1999 – FY 2007 and projections through FY 2011 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$939 million in FY 1999 to \$1.504 billion in FY 2007, and are projected to continue to increase up to \$1.840 billion by FY 2011. Special education revenues increased at a slower rate than expenditures between FY 2002 and FY 2007, increasing the gap between expenditures and revenues. As a result of legislation enacted in 2007, revenues will increase sharply in FY 2008, with slower revenue growth beginning in FY 2009. Overall, expenditures are projected to increase 96% over the 12 year period, while revenues are projected to increase by 54%.

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

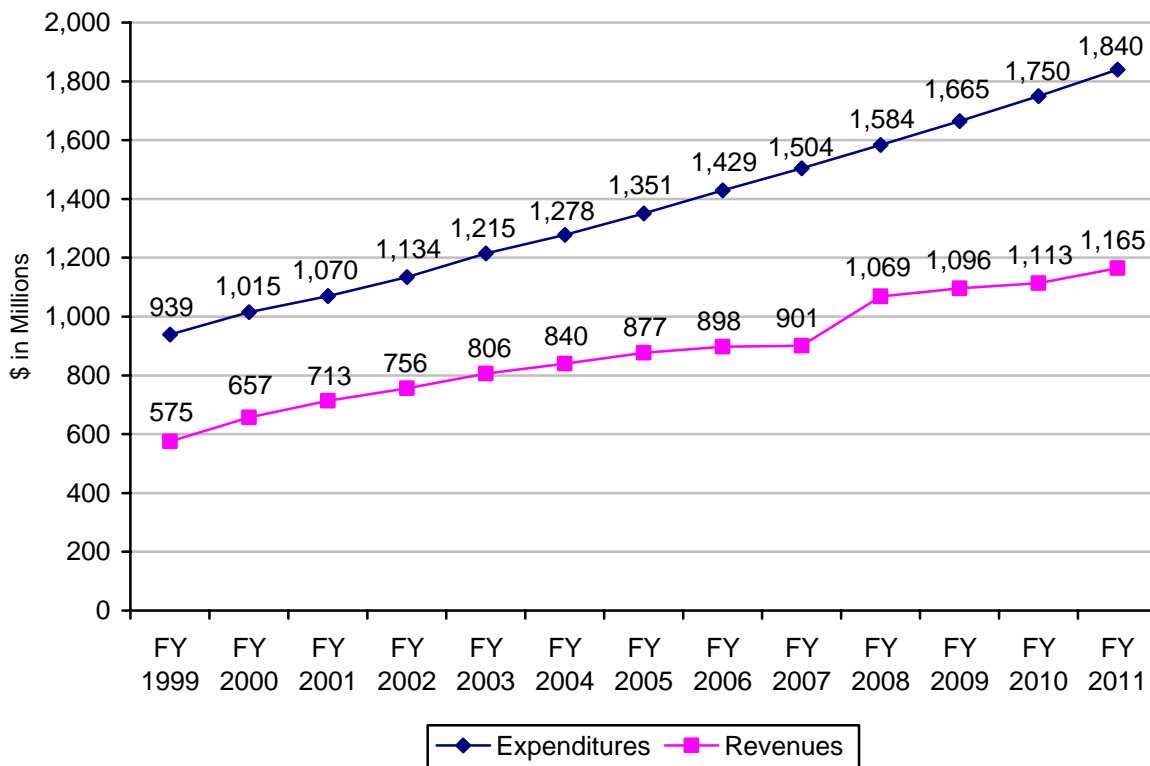


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy declined slightly from \$363 million to \$356 million between FY 1999 and FY 2001, but began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$603 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy is projected to decrease to \$516 million in FY 2008, but is projected to exceed the FY 2007 level by FY 2010 and to reach \$675 million by FY 2011.

**FIGURE 2
SPECIAL EDUCATION CROSS-SUBSIDIES**

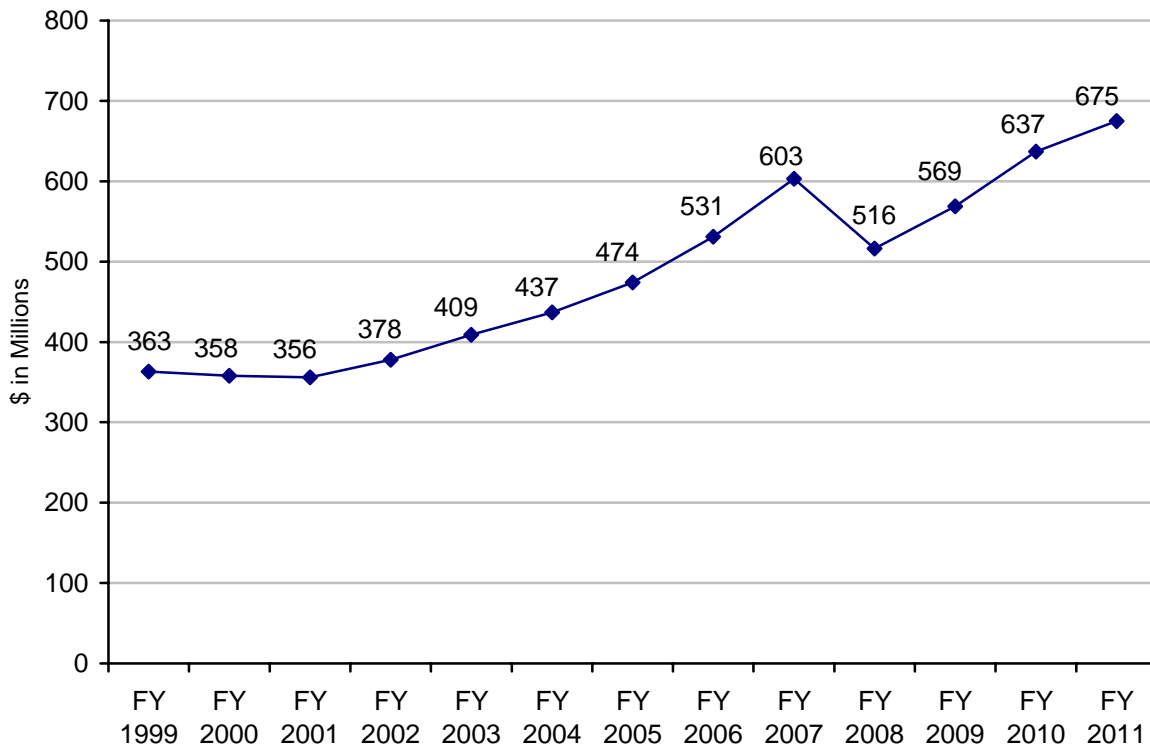
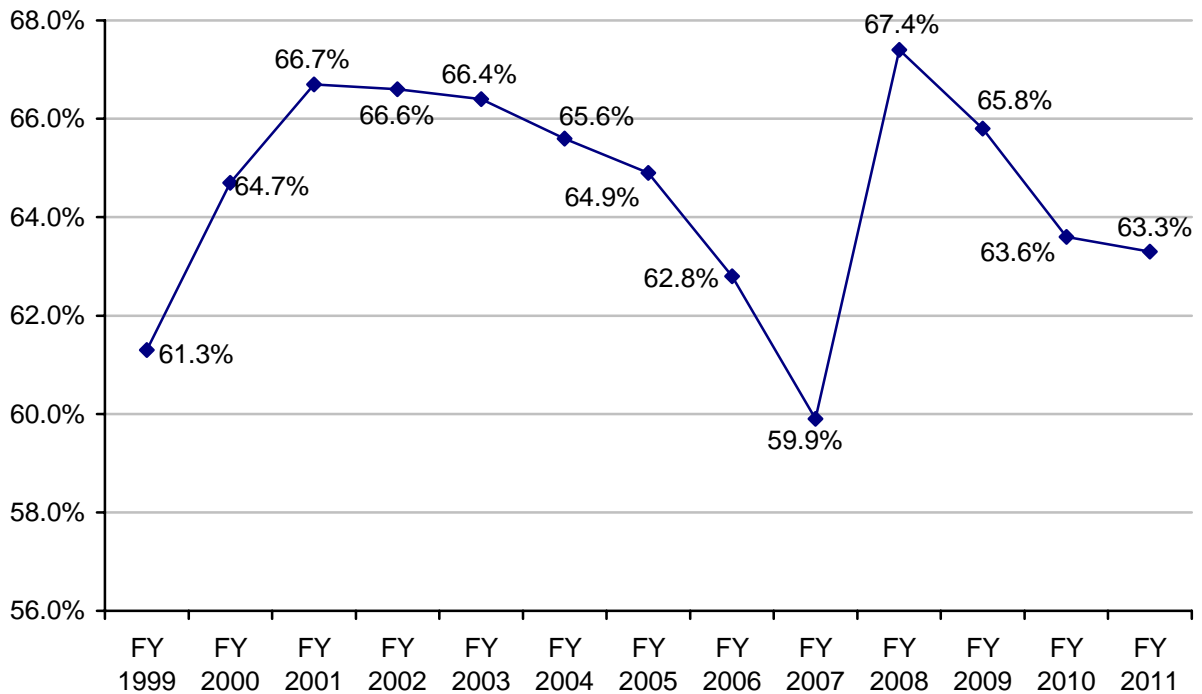


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas. Between FY 1999 and FY 2001, the state/federal funded portion of special education expenditures increased from 61.3% to 66.7%, and remained fairly constant through FY 2004, before declining to 59.9% in FY 2007. The increase enacted in 2007 is projected to raise the state/federal funded portion of special education expenditures to 67.4% in FY 2008. However, projected expenditure growth exceeding revenue growth is expected to lower this percentage to 63.3% by FY 2011.

**FIGURE 3
SPECIAL EDUCATION REVENUES
INCLUDING GEN EDUC REVENUE ATTRIBUTABLE TO SPECIAL EDUCATION
AS A PERCENT OF SPECIAL EDUCATION EXPENDITURES**



District by District Cross-Subsidy Reports, FY 2005 – 2007

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2005 – FY 2007, 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), and because some of the adjustments made to provide comparability across fiscal years were done only at the state level, 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, and does not adjust for methodology changes across fiscal years. More specifically, the district-by-district tables:

- (1) are limited to state-funded special education expenditures and revenues, excluding federally funded and transition-disabled expenditures and revenues;
- (2) include data only for school districts and not for charter schools;
- (3) include tuition revenues and expenditures for FY 2005 and FY 2006, and beginning in FY 2007, with the advent of the new system of state aid adjustments for students served outside the resident district, reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts;
- (4) for FY 2005 and FY 2006, use the old method of estimating fringe benefits for state-funded special education staff, (based on the ratio of federal fringe benefits to federal staff salaries), as described above, and for FY 2007 use the new method of estimating these fringe benefits (based on UFARS data as used in the system implemented in FY 2007 for calculating state aid adjustments for students served outside of the resident district, (replacing the old tuition billing system); and
- (5) For FY 2005 and FY 2006, use the old method for calculating the amount of general education revenue attributable to special education as described above, and for FY 2007, use the new method for this calculation.

Table 2 provides a comparison of average cross-subsidies for FY 2007 by school district strata, based on the district by district reports included in Appendix B (tables 7 and 8): 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 fall between \$536 and \$555 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$494 per pupil unit, and the Minneapolis & St. Paul districts, which have an average cross subsidy of \$1,009 per pupil unit.

Table 2
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2007 Preliminary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
State Totals	923,325	1,225,826,636	611,293,401	614,533,235	66,169,400	548,363,835	594
BY STRATUM:							
MPLS & ST PAUL	86,703	189,987,427	91,371,503	98,615,924	11,161,148	87,454,776	1,009
OTHER METRO	402,912	530,613,430	274,816,698	255,796,732	32,243,446	223,553,286	555
NONMET >=2K	218,029	274,432,743	140,232,774	134,199,969	13,494,505	120,705,464	554
NONMET 1K-2K	121,043	132,516,844	60,084,101	72,432,743	5,495,299	66,937,444	553
NONMET 500-1K	70,071	75,366,012	34,738,268	40,627,744	3,041,729	37,586,015	536
NONMET <500	24,567	22,910,182	10,050,058	12,860,124	733,273	12,126,850	494

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

Tables four, six and eight in Appendix B display 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).

Detailed individual district cross-subsidies reports may be found on the Minnesota Department of Education (MDE) Web site at <http://education.state.mn.us>, click on the Accountability Programs, Program Finance and Minnesota Funding Reports (MFR) System. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in *Appendix C*.

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Table 7 FY 2007 Special Education Cross-Subsidies
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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: In order to calculate fringe benefits for special education staff funded with state aids, the salaries for Uniform Financial Accounting and Reporting System (UFARS) Finance Dimension Code 740 (Special Education) were summed from district final and audited UFARS data. Fringe benefits (Object Series 199-285) were downloaded from UFARS final and audited data and summed. The charge backs using Federal Section 611 (UFARS Finance Dimension 419) and third party revenue (UFARS Finance Dimension 372) were then added to the benefits from UFARS Finance 740. The total fringe benefits, including charge backs were divided by the total salaries. This ratio is called the benefit rate and is applied to all Electronic Data Reporting System (EDRS) salary lines (Service Code A and U, 2005 Special Education Funding and Data Manual, Section 9) that are not in error. The percentages times the salaries equal the benefit costs. Cooperative expenditures for cooperatives that were exempt from the new tuition billing system were allocated back to the participating districts based on the percentage factors used for special education base revenue computations. Cooperative expenditures for cooperatives using the tuition billing system were accounted for by the tuition billing system. Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education EDRS reports. State total computations presented in Table 1 includes total federal expenditures on a statewide basis only. Federal expenditures were excluded in the district-by-district analysis presented in Tables 3 through 8 because of uncertainty in the allocation of federal expenditures 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

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. Revenues earned based on cooperative expenditures were allocated back to the participating districts based on the percentage factors used for special education base revenue computations. Cooperative expenditures for cooperatives using the tuition billing system were accounted for by the tuition billing system. 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 through 8 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 for Time Spent Receiving Special Education Services Outside of the Regular Classroom for 60% or more of the school day. The advent of the new tuition billing system allowed the department to use a much more precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. In this system, the value of all objects in UFARS Program Codes that are defined as instructional (Program Codes 200-299 Elementary and Secondary Regular Instruction, 300 – 399 Vocational Education Instruction and 400 – 499 Special Education Instruction) and the value of all objects in UFARS Program Codes that are defined as non-instructional (Program Codes 100 -199 Administration, 700 – 799 Pupil Support Services and 800 –

899 Sites and Buildings) are downloaded for each district. The value of all objects in the instructional program codes is divided by the combined value of all objects in the instructional and non-instructional program codes to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60% or more of the school day (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% 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%. Setting II includes students spending 21% to 60% 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%. Setting III includes students spending more than 60% of their time outside of the regular classroom. In the data reported here we assumed 80%, the midpoint for Setting III.

Computation of Cross-Subsidies

For purposes of the district-by-district tables, cross-subsidies were computed using two separate definitions:

- The “gross” cross-subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, without regard to general education revenues following students.
- The “adjusted net” cross-subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, less the amount of general education revenue attributable to those special education students served more than 60% of the time outside of the regular classroom for the time they spend receiving special education services outside of the regular classroom.

TABLE 3

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenue and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		930,319.03	1,154,642,609	662,977,999	491,664,610	74,443,274	417,221,335	
1	AITKIN	1,525.80	1,296,013	671,325	624,688	48,455	576,233	377.66
1.2	MPLS	44,719.09	96,173,544	54,839,318	41,334,226	10,584,098	30,750,128	687.63
2	HILL CI	400.72	384,022	234,610	149,412	16,328	133,084	332.11
4	MCGREGR	543.52	650,967	359,260	291,707	37,128	254,579	468.39
6	S ST PL	3,779.11	4,762,223	2,625,656	2,136,567	521,878	1,614,689	427.27
11	ANOKA	47,216.76	57,943,303	32,484,289	25,459,014	3,274,166	22,184,848	469.85
12	CENTENL	8,027.77	10,410,777	6,131,576	4,279,201	367,038	3,912,164	487.33
13	COL HTS	3,480.64	4,565,860	2,406,060	2,159,799	463,788	1,696,012	487.27
14	FRIDLEY	2,925.96	3,864,768	2,273,643	1,591,125	299,687	1,291,438	441.37
15	ST FRAN	6,719.51	6,215,321	3,547,176	2,668,145	170,817	2,497,328	371.65
16	SP LK P	5,028.93	5,227,268	2,845,737	2,381,531	359,887	2,021,644	402.00
22	DET LKS	3,082.68	3,451,157	2,152,716	1,298,441	197,591	1,100,850	357.11
23	FRAZEE	1,303.65	1,436,122	805,677	630,444	49,724	580,721	445.46
25	PINE PT	68.54	157,099	92,974	64,125	978	63,147	921.31
31	BEMIDJI	5,336.02	9,046,783	5,619,273	3,427,510	580,689	2,846,821	533.51
32	BLKDUCK	822.82	1,301,777	786,367	515,410	31,360	484,050	588.28
36	KELIHER	313.27	353,981	216,743	137,238	19,496	117,742	375.85
38	RED LK	1,665.22	2,000,242	1,034,866	965,376	324,421	640,955	384.91
47	SAUK RP	4,092.14	4,746,120	3,163,251	1,582,869	222,372	1,360,497	332.47
51	FOLEY	1,921.21	1,732,039	1,069,359	662,679	54,276	608,403	316.68
62	ORTONVL	556.85	801,769	502,476	299,293	18,725	280,568	503.85
75	ST CLAR	753.84	673,163	404,988	268,175	15,010	253,165	335.83
77	MANKATO	7,873.45	9,162,612	5,131,307	4,031,305	591,671	3,439,634	436.86
81	COMFREY	181.84	149,755	103,375	46,380	6,548	39,832	219.05
84	SLPY EY	721.03	872,728	520,314	352,413	26,169	326,244	452.47
85	SPGFLD	753.16	540,893	303,655	237,238	27,057	210,182	279.07
88	NEW ULM	2,697.20	3,219,999	1,960,614	1,259,385	113,800	1,145,585	424.73
91	BARNUM	749.06	631,630	367,409	264,221	9,518	254,703	340.03
93	CARLTON	731.06	609,491	364,040	245,451	19,493	225,958	309.08
94	CLOQUET	3,005.95	3,221,670	1,803,185	1,418,484	193,001	1,225,483	407.69
95	CROMWEL	352.81	225,882	143,476	82,406	15,013	67,392	191.02

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97	MOOS LK	879.50	778,192	446,225	331,966	21,838	310,129	352.62
99	ESKO	1,305.16	1,022,298	593,468	428,830	47,273	381,556	292.34
100	WRENSHL	453.57	262,290	158,746	103,545	15,160	88,385	194.86
108	NORWOOD	1,162.99	1,929,621	1,159,113	770,508	70,073	700,435	602.27
110	WACONIA	2,936.50	3,239,833	2,013,832	1,226,001	106,277	1,119,724	381.31
111	WATRTWN	1,744.46	1,843,428	1,103,313	740,115	76,289	663,826	380.53
112	CHASKA	9,592.14	11,768,539	6,951,226	4,817,313	362,659	4,454,654	464.41
113	WALKAKL	1,115.74	2,100,335	1,237,809	862,525	83,154	779,371	698.52
115	CASS LK	1,207.05	2,839,118	1,777,936	1,061,182	252,509	808,673	669.96
116	PILAGER	871.53	1,428,595	919,869	508,726	52,433	456,293	523.55
118	NTHLAND	597.27	1,179,870	735,806	444,064	84,346	359,718	602.27
129	MONTVDO	1,833.01	2,403,064	1,448,309	954,755	70,561	884,194	482.37
138	N BRNCH	4,449.51	4,436,467	2,613,532	1,822,935	280,219	1,542,715	346.72
139	RUSH CI	1,105.50	805,782	448,344	357,439	21,057	336,381	304.28
146	BARNSVL	872.24	768,280	441,895	326,385	41,123	285,262	327.05
150	HAWLEY	1,045.53	757,214	392,907	364,308	48,837	315,470	301.73
152	MORHEAD	6,101.01	10,825,278	6,744,887	4,080,391	585,132	3,495,259	572.90
162	BAGLEY	1,224.65	1,539,122	837,743	701,379	132,092	569,287	464.86
166	COOK CO	751.93	644,385	304,897	339,488	10,066	329,422	438.10
173	MT LAKE	601.71	697,767	376,911	320,855	62,592	258,263	429.22
177	WINDOM	1,145.57	1,785,929	1,141,786	644,142	120,220	523,922	457.35
181	BRANERD	8,128.54	9,450,863	5,861,976	3,588,887	467,042	3,121,845	384.06
182	CROSBY	1,499.97	2,090,077	1,225,597	864,481	120,600	743,881	495.93
186	PEQT LK	1,646.89	1,434,922	775,330	659,592	79,166	580,427	352.44
191	BURNSVL	12,309.51	19,034,496	11,172,612	7,861,884	1,102,126	6,759,758	549.15
192	FARMGTN	6,342.59	6,906,561	3,913,417	2,993,143	388,184	2,604,960	410.71
194	LAKEVL	12,305.11	14,164,654	7,757,814	6,406,840	691,936	5,714,904	464.43
195	RANDLPH	548.60	264,453	136,852	127,601	1,138	126,463	230.52
196	ROSEMNT	32,654.32	42,719,075	23,875,154	18,843,921	2,841,121	16,002,800	490.07
197	W ST PL	5,433.22	7,964,668	4,667,877	3,296,791	391,962	2,904,829	534.64
199	INVR GV	4,434.85	6,132,916	3,730,435	2,402,481	409,454	1,993,026	449.40
200	HASTNGS	6,022.36	7,358,186	3,906,909	3,451,277	344,170	3,107,107	515.93
203	HAYFLD	1,054.11	1,001,515	512,040	489,475	59,627	429,848	407.78
204	KASSON	2,227.95	1,467,091	818,897	648,194	46,982	601,211	269.85
206	ALXNDRA	4,854.98	5,486,323	3,302,687	2,183,636	299,203	1,884,434	388.14

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207	BRANDON	351.58	250,164	137,067	113,097	12,938	100,159	284.88
208	EVANSVL	225.11	156,612	70,019	86,593	7,628	78,965	350.78
213	OSAKIS	794.66	459,029	225,707	233,322	13,410	219,911	276.74
227	CHATFLD	1,052.38	891,268	481,333	409,934	9,205	400,729	380.78
229	LANSBRO	431.17	338,402	198,419	139,984	10,377	129,606	300.59
238	MABEL	380.19	291,750	146,502	145,248	14,220	131,028	344.64
239	RUSHPET	786.10	698,842	341,253	357,590	8,935	348,655	443.52
241	ALB LEA	4,129.97	5,267,473	3,037,733	2,229,740	463,594	1,766,146	427.64
242	ALDEN	471.10	328,336	146,351	181,984	2,884	179,101	380.18
252	CAN FL	1,616.17	1,386,732	755,179	631,553	40,643	590,910	365.62
253	GOODHUE	686.82	519,828	271,272	248,556	5,984	242,572	353.18
255	PINE IS	1,411.45	824,194	436,834	387,360	44,120	343,240	243.18
256	RED WNG	3,347.00	4,158,311	2,503,045	1,655,266	321,448	1,333,818	398.51
261	ASHBY	355.85	206,461	98,460	108,001	11,767	96,234	270.43
264	HERMAN	130.08	202,261	91,757	110,504	6,218	104,286	801.71
270	HOPKINS	9,522.96	14,801,594	8,739,482	6,062,112	767,833	5,294,279	555.95
271	BLMNGTN	12,199.83	17,646,566	10,502,040	7,144,526	1,539,554	5,604,972	459.43
272	EDEN PR	11,686.66	12,262,324	6,415,737	5,846,587	527,481	5,319,106	455.14
273	EDINA	8,435.57	8,634,899	4,773,403	3,861,497	273,040	3,588,456	425.40
276	MNTONKA	8,864.31	10,849,756	6,027,390	4,822,365	637,436	4,184,929	472.11
277	WSTONKA	2,626.30	4,079,206	2,306,463	1,772,742	157,676	1,615,066	614.96
278	ORONO	2,900.01	2,597,013	1,471,459	1,125,554	114,053	1,011,500	348.79
279	OSSEO	25,140.06	36,031,362	21,327,400	14,703,962	2,460,736	12,243,226	487.00
280	RICHFLD	4,904.73	6,533,483	3,738,888	2,794,595	585,833	2,208,762	450.33
281	ROBNSDL	15,771.18	21,155,818	12,301,063	8,854,755	1,572,803	7,281,952	461.73
282	ST ANTH	1,934.73	1,510,028	839,239	670,789	76,792	593,997	307.02
283	ST LS P	4,984.44	8,372,029	5,236,499	3,135,530	894,184	2,241,347	449.67
284	WAYZATA	11,217.41	10,178,165	5,287,805	4,890,360	447,746	4,442,614	396.05
286	BRK CTR	1,974.52	2,258,691	1,226,498	1,032,194	153,380	878,813	445.08
294	HOUSTON	888.71	669,997	305,828	364,169	4,592	359,577	404.61
297	SPNG GR	425.54	250,085	133,296	116,789	2,400	114,389	268.81
299	CALEDNA	1,051.64	1,402,735	775,318	627,417	90,617	536,800	510.44
300	LA CRES	1,758.18	1,703,564	975,508	728,055	53,114	674,941	383.89
306	LA PORT	340.58	613,239	386,448	226,791	32,576	194,215	570.25
308	NEVIS	614.93	672,150	366,683	305,467	21,201	284,266	462.27

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309	PARK RP	1,952.25	2,224,385	1,252,974	971,412	96,210	875,202	448.30
314	BRAHAM	1,083.41	1,194,745	660,069	534,676	60,756	473,920	437.43
316	GRNWAY	1,476.22	1,744,920	1,072,830	672,090	216,426	455,664	308.67
317	DEER RV	1,153.95	1,175,771	697,921	477,850	80,304	397,546	344.51
318	GRND RP	4,479.84	4,702,769	2,875,483	1,827,286	343,544	1,483,742	331.20
319	NSHWALK	778.86	1,359,302	948,935	410,367	100,604	309,763	397.71
323	FRANCNA	39.53	4,660	98	4,562	876	3,686	93.25
330	HERN LK	382.40	296,737	166,960	129,777	9,497	120,280	314.54
332	MORA	2,143.07	1,910,306	1,059,857	850,450	50,616	799,834	373.22
333	OGILVIE	760.77	655,396	342,370	313,026	44,363	268,664	353.15
345	NW LNDN	1,919.62	1,599,779	822,191	777,588	84,987	692,601	360.80
347	WILLMAR	4,750.72	7,244,374	4,387,769	2,856,605	366,665	2,489,940	524.12
356	LANCSTR	238.20	276,223	131,196	145,028	-	145,028	608.85
361	INTL FL	1,540.09	1,712,629	880,473	832,156	48,978	783,178	508.53
362	LTL FRK	400.98	301,387	143,755	157,632	4,427	153,206	382.08
363	S KOCH	477.52	563,499	323,157	240,342	28,077	212,266	444.52
371	BELNGHM	144.55	56,078	31,573	24,505	118	24,387	168.71
378	DAWSON	650.11	794,842	445,000	349,842	21,714	328,128	504.73
381	LK SUPR	1,936.03	2,025,411	1,265,010	760,401	76,348	684,053	353.33
390	LK WOOD	790.46	690,728	337,413	353,315	23,429	329,886	417.33
391	CLEVLND	481.92	501,328	283,520	217,807	45,243	172,565	358.08
392	LE CNTR	762.84	738,780	392,282	346,498	45,398	301,100	394.71
394	MNTGMRY	1,152.73	1,347,185	726,819	620,366	101,804	518,562	449.86
402	HENDRKS	204.03	234,439	150,811	83,628	-	83,628	409.88
403	IVANHOE	247.10	184,901	110,507	74,393	2,801	71,592	289.73
404	LK BNTN	247.23	105,169	45,809	59,360	10,264	49,097	198.59
409	TYLER	346.97	123,840	78,568	45,272	7,502	37,770	108.86
411	BALATON	97.44	87,750	48,932	38,818	-	38,818	398.38
413	MARSHAL	2,543.98	2,811,143	1,633,842	1,177,301	53,400	1,123,901	441.79
414	MINEOTA	546.09	519,065	325,129	193,936	9,717	184,218	337.34
415	LYND	130.89	136,776	80,958	55,818	-	55,818	426.45
417	TRACY	887.27	834,491	476,630	357,861	30,556	327,304	368.89
418	RUSSELL	175.27	113,039	62,805	50,234	4,424	45,811	261.37
423	HTCHNSN	3,470.26	2,732,033	1,469,679	1,262,354	103,258	1,159,095	334.01
424	LSTR PR	525.38	311,358	145,395	165,963	23,625	142,339	270.93

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432	MHNOMEN	873.14	1,354,855	855,327	499,528	117,538	381,990	437.49
435	WAUBUN	680.37	962,151	598,330	363,821	87,218	276,603	406.55
441	NEWFLDN	417.16	585,279	317,050	268,230	6,103	262,126	628.36
447	GRYGLA	239.38	196,204	90,758	105,446	-	105,446	440.50
458	TRUMAN	448.63	513,652	300,498	213,154	20,558	192,596	429.30
463	EDEN VY	948.25	987,964	524,748	463,216	44,817	418,399	441.23
465	LTCHFLD	2,203.04	2,509,165	1,500,360	1,008,804	73,082	935,722	424.74
466	DASSEL	2,636.10	2,039,404	1,130,190	909,214	101,297	807,918	306.48
473	ISLE	653.56	503,833	281,998	221,836	18,392	203,443	311.28
477	PRINCTN	3,891.47	3,581,189	2,060,844	1,520,346	92,191	1,428,155	367.00
480	ONAMIA	880.06	1,617,888	1,095,929	521,959	124,788	397,172	451.30
482	LTL FLS	3,235.19	4,596,038	2,642,403	1,953,634	213,389	1,740,245	537.91
484	PIERZ	1,192.78	1,214,377	761,723	452,654	62,897	389,756	326.76
485	ROYALTN	846.59	851,493	521,503	329,991	38,627	291,364	344.16
486	SWANVL	387.73	344,622	210,793	133,829	15,533	118,296	305.10
487	UPSALA	477.83	477,140	306,101	171,039	3,577	167,462	350.46
492	AUSTIN	4,680.49	5,820,198	3,480,253	2,339,945	632,942	1,707,003	364.71
495	GRND MD	408.43	425,734	229,229	196,505	5,734	190,771	467.08
497	LYLE	282.40	255,452	183,771	71,681	4,278	67,403	238.68
499	LEROY	418.02	468,835	268,936	199,900	17,437	182,463	436.49
500	STHLAND	768.18	853,140	493,241	359,899	30,189	329,710	429.21
505	FULDA	581.10	575,562	306,799	268,763	29,634	239,130	411.51
507	NICOLET	361.29	380,805	190,129	190,676	14,329	176,347	488.10
508	ST PETR	2,178.18	2,898,263	1,770,757	1,127,506	224,756	902,750	414.45
511	ADRIAN	732.74	387,199	278,328	108,871	16,843	92,028	125.59
513	BREWSTR	221.78	123,629	87,243	36,385	4,730	31,656	142.73
514	ELSWRTH	237.88	203,288	114,272	89,016	3,503	85,513	359.48
516	ROND LK	151.17	128,883	76,517	52,366	4,072	48,294	319.47
518	WORTHTN	2,610.64	3,381,842	1,876,530	1,505,312	146,194	1,359,118	520.61
531	BYRON	1,826.26	1,500,281	823,863	676,418	103,329	573,088	313.80
533	DOVER	1,392.77	927,289	465,211	462,078	6,441	455,637	327.14
534	STWRTVL	1,996.80	1,747,193	949,164	798,030	104,721	693,309	347.21
535	ROCHSTR	18,257.83	17,136,636	9,696,432	7,440,204	1,160,972	6,279,232	343.92
542	BATL LK	631.67	465,167	241,405	223,762	22,058	201,704	319.32
544	FRGS FL	3,114.51	3,699,316	2,198,356	1,500,960	203,601	1,297,359	416.55

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545	HENNING	420.00	414,291	221,572	192,719	6,756	185,962	442.77
547	PRKR PR	661.61	708,950	409,394	299,556	55,162	244,394	369.39
548	PLCN RP	1,310.64	936,195	431,839	504,356	28,106	476,249	363.37
549	PERHAM	1,859.86	2,310,768	1,330,126	980,642	96,709	883,934	475.27
550	UNDERWD	575.65	356,028	170,348	185,680	9,326	176,354	306.36
553	NY MILS	848.72	716,574	371,678	344,896	31,400	313,497	369.38
561	GDRIDGE	194.72	156,620	81,125	75,495	1,689	73,806	379.04
564	TF RV F	2,316.93	2,157,761	1,130,632	1,027,129	47,074	980,054	423.00
577	WILO RV	513.89	399,025	199,040	199,985	9,220	190,765	371.22
578	PINE CT	1,895.06	1,844,961	942,342	902,619	42,839	859,780	453.70
581	EDGRTON	340.68	265,168	148,365	116,803	8,532	108,271	317.81
584	RUTHTON	146.72	270,617	167,781	102,835	10,204	92,631	631.35
592	CLIMAX	162.99	210,768	113,246	97,522	4,335	93,187	571.73
593	CROOKST	1,690.02	1,929,873	1,088,893	840,980	49,848	791,132	468.12
595	E GR FK	1,997.24	1,997,098	1,084,954	912,144	40,301	871,842	436.52
599	FERTILE	624.92	852,048	526,467	325,582	28,694	296,888	475.08
600	FISHER	340.92	262,138	138,339	123,799	1,106	122,693	359.89
601	FOSSTON	759.92	827,570	444,687	382,883	28,064	354,819	466.92
611	CYRUS	109.38	121,376	60,202	61,173	4,733	56,441	516.01
621	MNDS VW	12,272.74	16,259,604	9,389,994	6,869,609	1,243,240	5,626,369	458.44
622	N ST PL	13,772.64	17,825,000	10,282,066	7,542,934	1,571,309	5,971,625	433.59
623	ROSEVL	7,407.40	9,418,145	5,382,402	4,035,743	701,115	3,334,628	450.18
624	WH B LK	10,145.36	13,737,230	8,430,776	5,306,454	858,819	4,447,635	438.39
625	ST PAUL	47,153.59	84,067,011	49,716,339	34,350,673	7,600,154	26,750,519	567.31
627	OKLEE	234.93	227,918	122,351	105,567	-	105,567	449.35
628	PLUMMER	185.86	282,659	158,870	123,789	2,511	121,279	652.53
630	RD LK F	451.91	571,036	288,719	282,317	5,016	277,301	613.62
635	MILROY	138.68	16,348	25,303	(8,955)	4,675	(13,630)	(98.28)
640	WABASSO	471.99	324,327	222,989	101,338	3,741	97,597	206.78
656	FARIBLT	4,687.52	5,956,734	3,729,893	2,226,842	503,512	1,723,329	367.64
659	NRTHFLD	4,447.34	4,405,453	2,421,685	1,983,768	211,076	1,772,692	398.60
671	HILLS	381.08	314,802	188,497	126,305	17,068	109,237	286.65
676	BADGER	237.41	201,918	96,510	105,408	475	104,933	441.99
682	ROSEAU	1,645.04	1,559,143	832,167	726,976	45,676	681,299	414.15
690	WARROAD	1,453.76	1,040,435	515,304	525,131	47,291	477,840	328.69

TABLE 3

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenue and Expenditures

January 10, 2008
Districts Sorted by District Number Order

695	CHISHLM	885.33	743,420	434,349	309,071	75,291	233,780	264.06
696	ELY	712.87	619,339	366,407	252,932	18,275	234,657	329.17
698	FLOODWD	464.58	460,535	238,764	221,771	11,749	210,022	452.07
700	HRMANTN	2,281.12	2,031,379	1,272,557	758,821	36,501	722,320	316.65
701	HIBBING	2,961.45	2,546,691	1,471,096	1,075,595	163,621	911,974	307.95
704	PROCTOR	2,075.18	1,467,634	890,518	577,116	71,090	506,027	243.85
706	VIRGINA	1,892.69	1,601,496	1,031,119	570,376	152,311	418,065	220.88
707	NETT LK	122.15	159,194	109,994	49,200	16,591	32,609	266.96
709	DULUTH	12,118.90	15,985,644	9,686,150	6,299,494	1,022,890	5,276,604	435.40
712	MT IRON	654.23	1,034,422	668,976	365,445	43,217	322,229	492.53
716	BEL PLN	1,702.52	1,929,674	1,110,049	819,624	143,321	676,303	397.24
717	JORDAN	1,711.97	2,012,479	1,121,738	890,741	135,289	755,452	441.28
719	PRIR LK	6,873.07	7,476,976	3,981,754	3,495,222	562,491	2,932,731	426.70
720	SHAKOPE	5,966.50	7,430,871	4,008,709	3,422,162	403,692	3,018,470	505.90
721	NW PRAG	3,593.62	3,700,572	2,174,676	1,525,897	209,603	1,316,294	366.29
726	BECKER	2,853.93	2,193,313	1,111,421	1,081,892	134,260	947,632	332.04
727	BIG LK	3,720.52	3,816,243	1,993,235	1,823,009	253,460	1,569,549	421.86
728	ELK RVR	12,360.94	13,728,784	7,578,009	6,150,775	865,592	5,285,183	427.57
738	HOLDFRD	1,203.71	807,634	401,162	406,472	8,424	398,048	330.68
739	KIMBALL	919.46	775,552	538,162	237,390	33,446	203,944	221.81
740	MELROSE	1,731.26	1,714,448	916,579	797,869	134,504	663,365	383.17
741	PAYNSVL	1,285.01	1,540,835	880,141	660,694	35,270	625,424	486.71
742	ST CLD	10,958.85	21,179,657	12,544,645	8,635,012	880,939	7,754,072	707.56
743	SAUK CT	1,321.06	1,503,115	790,412	712,703	62,370	650,333	492.28
745	ALBANY	1,819.87	1,824,431	989,464	834,967	36,904	798,063	438.53
748	SARTELL	3,299.64	3,068,356	1,881,176	1,187,181	63,301	1,123,879	340.61
750	ROCORI	2,675.10	2,123,696	1,232,720	890,976	71,325	819,652	306.40
756	BLOM PR	874.10	918,647	481,969	436,678	59,448	377,230	431.56
761	OWATONA	5,612.26	5,057,870	2,582,537	2,475,333	321,622	2,153,711	383.75
763	MEDFORD	823.11	376,449	176,715	199,734	18,102	181,632	220.67
768	HANCOCK	267.64	202,541	141,061	61,481	3,497	57,983	216.65
769	MORRIS	1,091.55	1,442,946	1,017,474	425,472	56,180	369,292	338.32
771	CHOKIO	225.75	316,592	157,989	158,603	15,229	143,374	635.10
775	KERKHAVN	683.11	811,353	510,291	301,062	31,792	269,270	394.18
777	BENSON	1,232.85	1,271,687	850,690	420,997	72,117	348,879	282.99

TABLE 3

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenue and Expenditures

January 10, 2008
Districts Sorted by District Number Order

786	BERTHA	564.34	570,387	308,628	261,759	51,465	210,294	372.64
787	BROWRVL	610.41	671,607	360,954	310,654	35,886	274,768	450.14
801	BRNS VY	149.14	258,061	127,898	130,162	443	129,720	869.78
803	WHEATON	499.15	436,707	253,683	183,024	16,519	166,505	333.58
806	ELGIN	612.82	501,308	308,184	193,124	38,928	154,195	251.62
810	PLAINVU	1,283.11	1,146,817	622,694	524,123	62,712	461,411	359.60
811	WABASHA	794.20	812,866	445,884	366,982	60,660	306,322	385.70
813	LAKE CI	1,591.12	1,578,431	854,993	723,439	89,148	634,291	398.64
815	PRNSBRG	0.05	169,707	125,458	44,249	-	44,249	884,978.20
818	VRNDALE	531.09	493,659	272,487	221,172	18,268	202,903	382.05
820	SEBEKA	671.98	576,654	307,233	269,421	18,131	251,290	373.96
821	MENAHGA	867.73	730,492	380,357	350,135	20,128	330,007	380.31
829	WASECA	2,332.26	3,166,411	2,080,809	1,085,602	147,341	938,261	402.30
831	FORS LK	8,668.04	8,492,574	4,628,294	3,864,280	569,736	3,294,544	380.08
832	MHTOMDI	3,578.79	3,241,325	1,826,424	1,414,900	104,876	1,310,024	366.05
833	S WSHTN	18,526.90	17,957,945	9,481,215	8,476,730	1,350,400	7,126,331	384.65
834	STILWTR	10,516.47	11,043,750	6,365,132	4,678,618	523,662	4,154,956	395.09
836	BUTRFLD	228.44	244,525	136,504	108,021	15,636	92,385	404.42
837	MADELIA	685.35	855,019	464,784	390,235	25,720	364,514	531.87
840	ST JAMS	1,432.93	1,309,309	749,410	559,899	70,137	489,762	341.79
846	BRECKRG	1,026.51	1,136,195	629,258	506,937	46,025	460,912	449.01
850	ROTHSAY	270.64	180,087	100,154	79,933	16,922	63,011	232.82
852	CAMPBEL	150.70	140,990	77,670	63,319	24,113	39,206	260.16
857	LEWISTN	869.48	772,380	418,812	353,569	26,327	327,242	376.36
858	ST CHAS	1,210.26	898,248	458,792	439,456	29,123	410,334	339.05
861	WINONA	4,493.79	7,486,057	4,392,974	3,093,083	543,803	2,549,279	567.29
876	ANNANDL	2,102.01	2,090,766	1,129,470	961,296	61,009	900,287	428.30
877	BUFFALO	6,270.28	5,730,509	3,003,888	2,726,621	241,298	2,485,323	396.37
879	DELANO	2,277.93	2,018,031	1,035,231	982,800	98,362	884,438	388.26
881	MAPL LK	1,082.44	1,100,839	618,179	482,660	28,740	453,920	419.35
882	MONTCLO	4,475.75	4,217,906	2,424,115	1,793,791	369,297	1,424,494	318.27
883	ROCKFRD	1,961.60	1,895,483	1,029,528	865,955	102,532	763,423	389.18
885	ST MICH	4,436.22	3,331,035	1,786,798	1,544,237	133,886	1,410,351	317.92
891	CANBY	698.36	709,170	431,556	277,614	30,527	247,087	353.81
911	CAMBRDG	5,908.81	4,316,964	2,459,503	1,857,462	243,559	1,613,902	273.13

TABLE 3

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenue and Expenditures

January 10, 2008
Districts Sorted by District Number Order

912	MILACA	2,250.29	2,118,358	1,187,286	931,072	94,654	836,417	371.69
914	ULEN	335.95	399,618	235,830	163,788	23,815	139,973	416.65
2071	LK CRYST	913.75	1,261,089	706,084	555,005	70,859	484,146	529.85
2125	TRITON	1,291.27	1,290,346	714,593	575,754	90,917	484,836	375.47
2134	UNTEDSC	1,127.06	1,530,138	858,056	672,082	50,521	621,561	551.49
2135	MAPLRVR	1,438.75	1,700,784	862,477	838,307	55,025	783,282	544.42
2137	KINGSLD	976.30	1,407,613	829,673	577,940	65,903	512,037	524.47
2142	ST L CO	2,680.66	3,592,043	1,971,008	1,621,035	267,572	1,353,463	504.90
2143	WVLELMS	1,166.30	1,331,843	799,442	532,400	116,504	415,897	356.59
2144	CHISAGO	4,055.75	3,807,604	2,337,593	1,470,011	197,124	1,272,887	313.85
2149	MNWASKA	1,581.05	1,937,259	1,121,258	816,001	89,286	726,715	459.64
2154	EVELETH	1,560.37	1,017,869	503,493	514,376	85,761	428,615	274.69
2155	WADENA	1,443.72	2,010,050	1,146,159	863,891	80,704	783,187	542.48
2159	BUFFLO	651.08	650,594	363,870	286,724	121,110	165,614	254.37
2164	GLYNDON	1,547.31	1,393,555	732,133	661,422	58,089	603,334	389.92
2165	HINCKLY	1,215.90	1,028,139	517,590	510,549	24,528	486,021	399.72
2167	LKVIEW	665.77	413,224	197,260	215,964	32,166	183,797	276.07
2168	NRHEG	1,126.68	1,148,575	657,270	491,305	14,643	476,662	423.07
2169	MURRAY	879.20	830,432	435,655	394,777	25,874	368,903	419.59
2170	STAPLES	1,695.40	2,292,177	1,314,893	977,283	96,006	881,278	519.81
2171	HALLOCK	448.59	497,701	224,132	273,569	19,550	254,019	566.26
2172	KENYON	1,038.09	1,094,264	692,249	402,016	40,253	361,763	348.49
2174	PINE RV	1,281.57	1,746,733	1,068,172	678,562	72,687	605,875	472.76
2176	WARREN	611.71	1,028,455	571,384	457,071	92,900	364,171	595.33
2180	MACCRAY	935.25	1,225,843	714,470	511,373	42,125	469,248	501.74
2184	LUVERNE	1,464.03	1,434,187	972,197	461,989	75,149	386,841	264.23
2190	GRNT FL	1,234.66	1,738,945	1,019,309	719,636	31,409	688,228	557.42
2198	FILMORE	749.48	754,474	436,331	318,143	42,580	275,563	367.67
2215	NRMAN	439.40	464,642	261,322	203,320	-	203,320	462.72
2310	ARLNGTN	1,469.19	1,347,649	738,837	608,812	79,428	529,384	360.32
2311	CLERBRK	572.79	617,771	340,151	277,620	23,614	254,006	443.45
2342	W CENTR	950.41	929,130	556,914	372,216	30,707	341,509	359.33
2358	KARLSTD	311.75	383,838	194,916	188,922	7,452	181,469	582.10
2364	BELGRDE	861.63	719,746	392,979	326,767	64,412	262,355	304.49
2365	GIBBON	1,000.02	1,115,466	631,614	483,852	29,961	453,891	453.88

TABLE 3

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenue and Expenditures

January 10, 2008
Districts Sorted by District Number Order

2396	ATWATER	993.73	1,308,975	755,471	553,503	38,129	515,374	518.63
2397	LESUER	1,530.38	1,541,681	883,625	658,056	72,954	585,102	382.32
2448	MARTIN	1,023.71	1,073,174	619,806	453,368	29,130	424,238	414.41
2527	NRMCTYW	355.63	454,431	272,726	181,706	9,407	172,299	484.49
2534	OLIVIA	1,053.48	1,188,946	678,495	510,451	66,399	444,052	421.51
2536	GRANADA	378.64	496,319	283,411	212,907	35,195	177,713	469.34
2580	ECENTRL	1,021.13	1,558,618	1,045,813	512,805	202,676	310,129	303.71
2609	WINEMAC	631.97	460,045	227,927	232,117	11,073	221,044	349.77
2683	GRENBSH	551.57	590,333	291,841	298,492	5,618	292,874	530.98
2687	HWR W W	1,156.43	1,147,667	660,731	486,936	47,886	439,051	379.66
2689	PIPESTN	1,503.52	1,132,970	601,424	531,546	31,156	500,390	332.81
2711	AURORA	1,059.61	1,206,743	678,283	528,460	56,165	472,295	445.73
2752	FAIRMNT	2,139.95	3,031,022	1,670,963	1,360,060	161,934	1,198,126	559.88
2753	LONG PR	1,622.26	1,709,933	878,905	831,028	89,553	741,475	457.06
2754	CDARMTN	469.62	478,789	322,114	156,676	54,341	102,335	217.91
2759	CLARISA	406.08	567,781	311,990	255,791	30,789	225,002	554.08
2805	ZMBROTA	1,358.87	1,523,323	841,140	682,182	18,003	664,179	488.77
2835	JANESVL	679.16	912,408	657,514	254,893	31,315	223,579	329.20
2853	LACQUIP	1,224.50	1,499,955	853,410	646,545	61,419	585,126	477.85
2854	ADABORU	614.88	731,432	398,248	333,184	21,450	311,734	506.98
2856	SA CNTL	446.93	404,692	194,212	210,481	5,468	205,012	458.71
2859	GLNCOSL	1,983.60	2,032,783	1,035,693	997,090	136,222	860,868	433.99
2860	BL EARTH	1,540.97	1,933,386	1,070,944	862,442	76,844	785,597	509.81
2884	REDROCK	601.66	503,518	231,857	271,661	41,736	229,925	382.15
2886	GLENVLE	511.66	390,678	201,417	189,261	33,117	156,144	305.17
2887	MCLEODW	505.14	295,293	134,773	160,520	25,164	135,356	267.96
2888	CLGRBRD	547.05	459,951	257,135	202,817	3,544	199,273	364.27
2889	LKPRKAU	735.49	626,328	382,133	244,195	29,361	214,834	292.10
2890	RNVLWST	810.20	746,128	394,419	351,708	21,868	329,841	407.11
2895	JCNCNTR	1,419.01	1,796,400	1,040,441	755,959	111,192	644,768	454.38
2897	RDWD FL	1,617.23	1,522,579	946,874	575,705	107,027	468,678	289.80
2898	WSTBRWG	639.22	362,139	189,153	172,985	20,122	152,863	239.14
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TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		930,319.03	1,154,642,609	662,977,999	491,664,610	74,443,274	417,221,335	
815	PRNSBRG	0.05	169,707	125,458	44,249	-	44,249	884,978
25	PINE PT	68.54	157,099	92,974	64,125	978	63,147	921
801	BRNS VY	149.14	258,061	127,898	130,162	443	129,720	870
264	HERMAN	130.08	202,261	91,757	110,504	6,218	104,286	802
742	ST CLD	10,958.85	21,179,657	12,544,645	8,635,012	880,939	7,754,072	708
113	WALKAKL	1,115.74	2,100,335	1,237,809	862,525	83,154	779,371	699
1.2	MPLS	44,719.09	96,173,544	54,839,318	41,334,226	10,584,098	30,750,128	688
115	CASS LK	1,207.05	2,839,118	1,777,936	1,061,182	252,509	808,673	670
628	PLUMMER	185.86	282,659	158,870	123,789	2,511	121,279	653
771	CHOKIO	225.75	316,592	157,989	158,603	15,229	143,374	635
584	RUTHTON	146.72	270,617	167,781	102,835	10,204	92,631	631
441	NEWFLDN	417.16	585,279	317,050	268,230	6,103	262,126	628
277	WSTONKA	2,626.30	4,079,206	2,306,463	1,772,742	157,676	1,615,066	615
630	RD LK F	451.91	571,036	288,719	282,317	5,016	277,301	614
356	LANCSTR	238.20	276,223	131,196	145,028	-	145,028	609
108	NORWOOD	1,162.99	1,929,621	1,159,113	770,508	70,073	700,435	602
118	NTHLAND	597.27	1,179,870	735,806	444,064	84,346	359,718	602
2176	WARREN	611.71	1,028,455	571,384	457,071	92,900	364,171	595
32	BLKDUCK	822.82	1,301,777	786,367	515,410	31,360	484,050	588
2358	KARLSTD	311.75	383,838	194,916	188,922	7,452	181,469	582
152	MORHEAD	6,101.01	10,825,278	6,744,887	4,080,391	585,132	3,495,259	573
592	CLIMAX	162.99	210,768	113,246	97,522	4,335	93,187	572
306	LA PORT	340.58	613,239	386,448	226,791	32,576	194,215	570
625	ST PAUL	47,153.59	84,067,011	49,716,339	34,350,673	7,600,154	26,750,519	567
861	WINONA	4,493.79	7,486,057	4,392,974	3,093,083	543,803	2,549,279	567
2171	HALLOCK	448.59	497,701	224,132	273,569	19,550	254,019	566
2752	FAIRMNT	2,139.95	3,031,022	1,670,963	1,360,060	161,934	1,198,126	560
2190	GRNT FL	1,234.66	1,738,945	1,019,309	719,636	31,409	688,228	557
270	HOPKINS	9,522.96	14,801,594	8,739,482	6,062,112	767,833	5,294,279	556
2759	CLARISA	406.08	567,781	311,990	255,791	30,789	225,002	554
2134	UNTEDSC	1,127.06	1,530,138	858,056	672,082	50,521	621,561	551

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
191	BURNSVL	12,309.51	19,034,496	11,172,612	7,861,884	1,102,126	6,759,758	549
2135	MAPLRVR	1,438.75	1,700,784	862,477	838,307	55,025	783,282	544
2155	WADENA	1,443.72	2,010,050	1,146,159	863,891	80,704	783,187	542
482	LTL FLS	3,235.19	4,596,038	2,642,403	1,953,634	213,389	1,740,245	538
197	W ST PL	5,433.22	7,964,668	4,667,877	3,296,791	391,962	2,904,829	535
31	BEMIDJI	5,336.02	9,046,783	5,619,273	3,427,510	580,689	2,846,821	534
837	MADELIA	685.35	855,019	464,784	390,235	25,720	364,514	532
2683	GRENBSH	551.57	590,333	291,841	298,492	5,618	292,874	531
2071	LK CRYST	913.75	1,261,089	706,084	555,005	70,859	484,146	530
2137	KINGSLD	976.30	1,407,613	829,673	577,940	65,903	512,037	524
347	WILLMAR	4,750.72	7,244,374	4,387,769	2,856,605	366,665	2,489,940	524
116	PILAGER	871.53	1,428,595	919,869	508,726	52,433	456,293	524
518	WORTHNTN	2,610.64	3,381,842	1,876,530	1,505,312	146,194	1,359,118	521
2170	STAPLES	1,695.40	2,292,177	1,314,893	977,283	96,006	881,278	520
2396	ATWATER	993.73	1,308,975	755,471	553,503	38,129	515,374	519
611	CYRUS	109.38	121,376	60,202	61,173	4,733	56,441	516
200	HASTNGS	6,022.36	7,358,186	3,906,909	3,451,277	344,170	3,107,107	516
299	CALEDNA	1,051.64	1,402,735	775,318	627,417	90,617	536,800	510
2860	BL ERTH	1,540.97	1,933,386	1,070,944	862,442	76,844	785,597	510
361	INTL FL	1,540.09	1,712,629	880,473	832,156	48,978	783,178	509
2854	ADABORU	614.88	731,432	398,248	333,184	21,450	311,734	507
720	SHAKOPE	5,966.50	7,430,871	4,008,709	3,422,162	403,692	3,018,470	506
2142	ST L CO	2,680.66	3,592,043	1,971,008	1,621,035	267,572	1,353,463	505
378	DAWSON	650.11	794,842	445,000	349,842	21,714	328,128	505
62	ORTONVL	556.85	801,769	502,476	299,293	18,725	280,568	504
2180	MACCRAY	935.25	1,225,843	714,470	511,373	42,125	469,248	502
182	CROSBY	1,499.97	2,090,077	1,225,597	864,481	120,600	743,881	496
712	MT IRON	654.23	1,034,422	668,976	365,445	43,217	322,229	493
743	SAUK CT	1,321.06	1,503,115	790,412	712,703	62,370	650,333	492
196	ROSEMNT	32,654.32	42,719,075	23,875,154	18,843,921	2,841,121	16,002,800	490
2805	ZMBROTA	1,358.87	1,523,323	841,140	682,182	18,003	664,179	489
507	NICOLET	361.29	380,805	190,129	190,676	14,329	176,347	488

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
12	CENTENL	8,027.77	10,410,777	6,131,576	4,279,201	367,038	3,912,164	487
13	COL HTS	3,480.64	4,565,860	2,406,060	2,159,799	463,788	1,696,012	487
279	OSSEO	25,140.06	36,031,362	21,327,400	14,703,962	2,460,736	12,243,226	487
741	PAYNSVL	1,285.01	1,540,835	880,141	660,694	35,270	625,424	487
2527	NRMCTYW	355.63	454,431	272,726	181,706	9,407	172,299	484
129	MONTVDO	1,833.01	2,403,064	1,448,309	954,755	70,561	884,194	482
2853	LACQUIP	1,224.50	1,499,955	853,410	646,545	61,419	585,126	478
549	PERHAM	1,859.86	2,310,768	1,330,126	980,642	96,709	883,934	475
599	FERTILE	624.92	852,048	526,467	325,582	28,694	296,888	475
2174	PINE RV	1,281.57	1,746,733	1,068,172	678,562	72,687	605,875	473
276	MNTONKA	8,864.31	10,849,756	6,027,390	4,822,365	637,436	4,184,929	472
11	ANOKA	47,216.76	57,943,303	32,484,289	25,459,014	3,274,166	22,184,848	470
2536	GRANADA	378.64	496,319	283,411	212,907	35,195	177,713	469
4	MCGREGR	543.52	650,967	359,260	291,707	37,128	254,579	468
593	CROOKST	1,690.02	1,929,873	1,088,893	840,980	49,848	791,132	468
495	GRND MD	408.43	425,734	229,229	196,505	5,734	190,771	467
601	FOSSTON	759.92	827,570	444,687	382,883	28,064	354,819	467
162	BAGLEY	1,224.65	1,539,122	837,743	701,379	132,092	569,287	465
194	LAKEVL	12,305.11	14,164,654	7,757,814	6,406,840	691,936	5,714,904	464
112	CHASKA	9,592.14	11,768,539	6,951,226	4,817,313	362,659	4,454,654	464
2215	NRMAN	439.40	464,642	261,322	203,320	-	203,320	463
308	NEVIS	614.93	672,150	366,683	305,467	21,201	284,266	462
281	ROBNSDL	15,771.18	21,155,818	12,301,063	8,854,755	1,572,803	7,281,952	462
2149	MNWASKA	1,581.05	1,937,259	1,121,258	816,001	89,286	726,715	460
271	BLMNGTN	12,199.83	17,646,566	10,502,040	7,144,526	1,539,554	5,604,972	459
2856	SA CNTL	446.93	404,692	194,212	210,481	5,468	205,012	459
621	MNDS VW	12,272.74	16,259,604	9,389,994	6,869,609	1,243,240	5,626,369	458
177	WINDOM	1,145.57	1,785,929	1,141,786	644,142	120,220	523,922	457
2753	LONG PR	1,622.26	1,709,933	878,905	831,028	89,553	741,475	457
272	EDEN PR	11,686.66	12,262,324	6,415,737	5,846,587	527,481	5,319,106	455
2895	JCNCNTR	1,419.01	1,796,400	1,040,441	755,959	111,192	644,768	454
2365	GIBBON	1,000.02	1,115,466	631,614	483,852	29,961	453,891	454

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
578	PINE CT	1,895.06	1,844,961	942,342	902,619	42,839	859,780	454
84	SLPY EY	721.03	872,728	520,314	352,413	26,169	326,244	452
698	FLOODWD	464.58	460,535	238,764	221,771	11,749	210,022	452
480	ONAMIA	880.06	1,617,888	1,095,929	521,959	124,788	397,172	451
280	RICHFLD	4,904.73	6,533,483	3,738,888	2,794,595	585,833	2,208,762	450
623	ROSEVL	7,407.40	9,418,145	5,382,402	4,035,743	701,115	3,334,628	450
787	BROWRVL	610.41	671,607	360,954	310,654	35,886	274,768	450
394	MNTGMRY	1,152.73	1,347,185	726,819	620,366	101,804	518,562	450
283	ST LS P	4,984.44	8,372,029	5,236,499	3,135,530	894,184	2,241,347	450
199	INVR GV	4,434.85	6,132,916	3,730,435	2,402,481	409,454	1,993,026	449
627	OKLEE	234.93	227,918	122,351	105,567	-	105,567	449
846	BRECKRG	1,026.51	1,136,195	629,258	506,937	46,025	460,912	449
309	PARK RP	1,952.25	2,224,385	1,252,974	971,412	96,210	875,202	448
2711	AURORA	1,059.61	1,206,743	678,283	528,460	56,165	472,295	446
23	FRAZEE	1,303.65	1,436,122	805,677	630,444	49,724	580,721	445
286	BRK CTR	1,974.52	2,258,691	1,226,498	1,032,194	153,380	878,813	445
363	S KOOCH	477.52	563,499	323,157	240,342	28,077	212,266	445
239	RUSHPET	786.10	698,842	341,253	357,590	8,935	348,655	444
2311	CLERBRK	572.79	617,771	340,151	277,620	23,614	254,006	443
545	HENNING	420.00	414,291	221,572	192,719	6,756	185,962	443
676	BADGER	237.41	201,918	96,510	105,408	475	104,933	442
413	MARSHAL	2,543.98	2,811,143	1,633,842	1,177,301	53,400	1,123,901	442
14	FRIDLEY	2,925.96	3,864,768	2,273,643	1,591,125	299,687	1,291,438	441
717	JORDAN	1,711.97	2,012,479	1,121,738	890,741	135,289	755,452	441
463	EDEN VY	948.25	987,964	524,748	463,216	44,817	418,399	441
447	GRYGLA	239.38	196,204	90,758	105,446	-	105,446	441
745	ALBANY	1,819.87	1,824,431	989,464	834,967	36,904	798,063	439
624	WH B LK	10,145.36	13,737,230	8,430,776	5,306,454	858,819	4,447,635	438
166	COOK CO	751.93	644,385	304,897	339,488	10,066	329,422	438
432	MHNOMEN	873.14	1,354,855	855,327	499,528	117,538	381,990	437
314	BRAHAM	1,083.41	1,194,745	660,069	534,676	60,756	473,920	437
77	MANKATO	7,873.45	9,162,612	5,131,307	4,031,305	591,671	3,439,634	437

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
595	E GR FK	1,997.24	1,997,098	1,084,954	912,144	40,301	871,842	437
499	LEROY	418.02	468,835	268,936	199,900	17,437	182,463	436
709	DULUTH	12,118.90	15,985,644	9,686,150	6,299,494	1,022,890	5,276,604	435
2859	GLNCOSL	1,983.60	2,032,783	1,035,693	997,090	136,222	860,868	434
622	N ST PL	13,772.64	17,825,000	10,282,066	7,542,934	1,571,309	5,971,625	434
756	BLOM PR	874.10	918,647	481,969	436,678	59,448	377,230	432
458	TRUMAN	448.63	513,652	300,498	213,154	20,558	192,596	429
173	MT LAKE	601.71	697,767	376,911	320,855	62,592	258,263	429
500	STHLAND	768.18	853,140	493,241	359,899	30,189	329,710	429
876	ANNANDL	2,102.01	2,090,766	1,129,470	961,296	61,009	900,287	428
241	ALB LEA	4,129.97	5,267,473	3,037,733	2,229,740	463,594	1,766,146	428
728	ELK RVR	12,360.94	13,728,784	7,578,009	6,150,775	865,592	5,285,183	428
6	S ST PL	3,779.11	4,762,223	2,625,656	2,136,567	521,878	1,614,689	427
719	PRIR LK	6,873.07	7,476,976	3,981,754	3,495,222	562,491	2,932,731	427
415	LYND	130.89	136,776	80,958	55,818	-	55,818	426
273	EDINA	8,435.57	8,634,899	4,773,403	3,861,497	273,040	3,588,456	425
465	LTCHFLD	2,203.04	2,509,165	1,500,360	1,008,804	73,082	935,722	425
88	NEW ULM	2,697.20	3,219,999	1,960,614	1,259,385	113,800	1,145,585	425
2168	NRHEG	1,126.68	1,148,575	657,270	491,305	14,643	476,662	423
564	TF RV F	2,316.93	2,157,761	1,130,632	1,027,129	47,074	980,054	423
727	BIG LK	3,720.52	3,816,243	1,993,235	1,823,009	253,460	1,569,549	422
2534	OLIVIA	1,053.48	1,188,946	678,495	510,451	66,399	444,052	422
2169	MURRAY	879.20	830,432	435,655	394,777	25,874	368,903	420
881	MAPL LK	1,082.44	1,100,839	618,179	482,660	28,740	453,920	419
390	LK WOOD	790.46	690,728	337,413	353,315	23,429	329,886	417
914	ULEN	335.95	399,618	235,830	163,788	23,815	139,973	417
544	FRGS FL	3,114.51	3,699,316	2,198,356	1,500,960	203,601	1,297,359	417
508	ST PETR	2,178.18	2,898,263	1,770,757	1,127,506	224,756	902,750	414
2448	MARTIN	1,023.71	1,073,174	619,806	453,368	29,130	424,238	414
682	ROSEAU	1,645.04	1,559,143	832,167	726,976	45,676	681,299	414
505	FULDA	581.10	575,562	306,799	268,763	29,634	239,130	412
192	FARMGTN	6,342.59	6,906,561	3,913,417	2,993,143	388,184	2,604,960	411

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
402	HENDRKS	204.03	234,439	150,811	83,628	-	83,628	410
203	HAYFLD	1,054.11	1,001,515	512,040	489,475	59,627	429,848	408
94	CLOQUET	3,005.95	3,221,670	1,803,185	1,418,484	193,001	1,225,483	408
2890	RNVLWST	810.20	746,128	394,419	351,708	21,868	329,841	407
435	WAUBUN	680.37	962,151	598,330	363,821	87,218	276,603	407
294	HOUSTON	888.71	669,997	305,828	364,169	4,592	359,577	405
836	BUTRFLD	228.44	244,525	136,504	108,021	15,636	92,385	404
829	WASECA	2,332.26	3,166,411	2,080,809	1,085,602	147,341	938,261	402
16	SP LK P	5,028.93	5,227,268	2,845,737	2,381,531	359,887	2,021,644	402
2165	HINCKLY	1,215.90	1,028,139	517,590	510,549	24,528	486,021	400
813	LAKE CI	1,591.12	1,578,431	854,993	723,439	89,148	634,291	399
659	NRTHFLD	4,447.34	4,405,453	2,421,685	1,983,768	211,076	1,772,692	399
256	RED WNG	3,347.00	4,158,311	2,503,045	1,655,266	321,448	1,333,818	399
411	BALATON	97.44	87,750	48,932	38,818	-	38,818	398
319	NSHWALK	778.86	1,359,302	948,935	410,367	100,604	309,763	398
716	BEL PLN	1,702.52	1,929,674	1,110,049	819,624	143,321	676,303	397
877	BUFFALO	6,270.28	5,730,509	3,003,888	2,726,621	241,298	2,485,323	396
284	WAYZATA	11,217.41	10,178,165	5,287,805	4,890,360	447,746	4,442,614	396
834	STILWTR	10,516.47	11,043,750	6,365,132	4,678,618	523,662	4,154,956	395
392	LE CNTR	762.84	738,780	392,282	346,498	45,398	301,100	395
775	KERKHN	683.11	811,353	510,291	301,062	31,792	269,270	394
2164	GLYNDON	1,547.31	1,393,555	732,133	661,422	58,089	603,334	390
883	ROCKFRD	1,961.60	1,895,483	1,029,528	865,955	102,532	763,423	389
879	DELANO	2,277.93	2,018,031	1,035,231	982,800	98,362	884,438	388
206	ALXNDRA	4,854.98	5,486,323	3,302,687	2,183,636	299,203	1,884,434	388
811	WABASHA	794.20	812,866	445,884	366,982	60,660	306,322	386
38	RED LK	1,665.22	2,000,242	1,034,866	965,376	324,421	640,955	385
833	S WSHTN	18,526.90	17,957,945	9,481,215	8,476,730	1,350,400	7,126,331	385
181	BRANERD	8,128.54	9,450,863	5,861,976	3,588,887	467,042	3,121,845	384
300	LA CRES	1,758.18	1,703,564	975,508	728,055	53,114	674,941	384
761	OWATONA	5,612.26	5,057,870	2,582,537	2,475,333	321,622	2,153,711	384
740	MELROSE	1,731.26	1,714,448	916,579	797,869	134,504	663,365	383

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
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January 10, 2008
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2397	LESUER	1,530.38	1,541,681	883,625	658,056	72,954	585,102	382
2884	REDROCK	601.66	503,518	231,857	271,661	41,736	229,925	382
362	LTL FRK	400.98	301,387	143,755	157,632	4,427	153,206	382
818	VRNDALE	531.09	493,659	272,487	221,172	18,268	202,903	382
110	WACONIA	2,936.50	3,239,833	2,013,832	1,226,001	106,277	1,119,724	381
227	CHATFLD	1,052.38	891,268	481,333	409,934	9,205	400,729	381
111	WATRTWN	1,744.46	1,843,428	1,103,313	740,115	76,289	663,826	381
821	MENAHGA	867.73	730,492	380,357	350,135	20,128	330,007	380
242	ALDEN	471.10	328,336	146,351	181,984	2,884	179,101	380
831	FORS LK	8,668.04	8,492,574	4,628,294	3,864,280	569,736	3,294,544	380
2687	HWR W W	1,156.43	1,147,667	660,731	486,936	47,886	439,051	380
561	GDRIDGE	194.72	156,620	81,125	75,495	1,689	73,806	379
1	AITKIN	1,525.80	1,296,013	671,325	624,688	48,455	576,233	378
857	LEWISTN	869.48	772,380	418,812	353,569	26,327	327,242	376
36	KELIHER	313.27	353,981	216,743	137,238	19,496	117,742	376
2125	TRITON	1,291.27	1,290,346	714,593	575,754	90,917	484,836	375
820	SEBEKA	671.98	576,654	307,233	269,421	18,131	251,290	374
332	MORA	2,143.07	1,910,306	1,059,857	850,450	50,616	799,834	373
786	BERTHA	564.34	570,387	308,628	261,759	51,465	210,294	373
912	MILACA	2,250.29	2,118,358	1,187,286	931,072	94,654	836,417	372
15	ST FRAN	6,719.51	6,215,321	3,547,176	2,668,145	170,817	2,497,328	372
577	WILO RV	513.89	399,025	199,040	199,985	9,220	190,765	371
547	PRKR PR	661.61	708,950	409,394	299,556	55,162	244,394	369
553	NY MILS	848.72	716,574	371,678	344,896	31,400	313,497	369
417	TRACY	887.27	834,491	476,630	357,861	30,556	327,304	369
2198	FILMORE	749.48	754,474	436,331	318,143	42,580	275,563	368
656	FARIBLT	4,687.52	5,956,734	3,729,893	2,226,842	503,512	1,723,329	368
477	PRINCTN	3,891.47	3,581,189	2,060,844	1,520,346	92,191	1,428,155	367
721	NW PRAG	3,593.62	3,700,572	2,174,676	1,525,897	209,603	1,316,294	366
832	MHTOMDI	3,578.79	3,241,325	1,826,424	1,414,900	104,876	1,310,024	366
252	CAN FL	1,616.17	1,386,732	755,179	631,553	40,643	590,910	366
492	AUSTIN	4,680.49	5,820,198	3,480,253	2,339,945	632,942	1,707,003	365

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2888	CLGRBRD	547.05	459,951	257,135	202,817	3,544	199,273	364
548	PLCN RP	1,310.64	936,195	431,839	504,356	28,106	476,249	363
345	NW LNDN	1,919.62	1,599,779	822,191	777,588	84,987	692,601	361
2310	ARLNGTN	1,469.19	1,347,649	738,837	608,812	79,428	529,384	360
600	FISHER	340.92	262,138	138,339	123,799	1,106	122,693	360
810	PLAINVU	1,283.11	1,146,817	622,694	524,123	62,712	461,411	360
514	ELSWRTH	237.88	203,288	114,272	89,016	3,503	85,513	359
2342	W CENTR	950.41	929,130	556,914	372,216	30,707	341,509	359
391	CLEVLND	481.92	501,328	283,520	217,807	45,243	172,565	358
22	DET LKS	3,082.68	3,451,157	2,152,716	1,298,441	197,591	1,100,850	357
2143	WVLELMS	1,166.30	1,331,843	799,442	532,400	116,504	415,897	357
891	CANBY	698.36	709,170	431,556	277,614	30,527	247,087	354
381	LK SUPR	1,936.03	2,025,411	1,265,010	760,401	76,348	684,053	353
253	GOODHUE	686.82	519,828	271,272	248,556	5,984	242,572	353
333	OGILVIE	760.77	655,396	342,370	313,026	44,363	268,664	353
97	MOOS LK	879.50	778,192	446,225	331,966	21,838	310,129	353
186	PEQT LK	1,646.89	1,434,922	775,330	659,592	79,166	580,427	352
208	EVANSVL	225.11	156,612	70,019	86,593	7,628	78,965	351
487	UPSALA	477.83	477,140	306,101	171,039	3,577	167,462	350
2609	WINEMAC	631.97	460,045	227,927	232,117	11,073	221,044	350
278	ORONO	2,900.01	2,597,013	1,471,459	1,125,554	114,053	1,011,500	349
2172	KENYON	1,038.09	1,094,264	692,249	402,016	40,253	361,763	348
534	STWRTVL	1,996.80	1,747,193	949,164	798,030	104,721	693,309	347
138	N BRNCH	4,449.51	4,436,467	2,613,532	1,822,935	280,219	1,542,715	347
238	MABEL	380.19	291,750	146,502	145,248	14,220	131,028	345
317	DEER RV	1,153.95	1,175,771	697,921	477,850	80,304	397,546	345
485	ROYALTN	846.59	851,493	521,503	329,991	38,627	291,364	344
535	ROCHSTR	18,257.83	17,136,636	9,696,432	7,440,204	1,160,972	6,279,232	344
840	ST JAMS	1,432.93	1,309,309	749,410	559,899	70,137	489,762	342
748	SARTELL	3,299.64	3,068,356	1,881,176	1,187,181	63,301	1,123,879	341
91	BARNUM	749.06	631,630	367,409	264,221	9,518	254,703	340
858	ST CHAS	1,210.26	898,248	458,792	439,456	29,123	410,334	339

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
769	MORRIS	1,091.55	1,442,946	1,017,474	425,472	56,180	369,292	338
414	MINEOTA	546.09	519,065	325,129	193,936	9,717	184,218	337
75	ST CLAR	753.84	673,163	404,988	268,175	15,010	253,165	336
423	HTCHNSN	3,470.26	2,732,033	1,469,679	1,262,354	103,258	1,159,095	334
803	WHEATON	499.15	436,707	253,683	183,024	16,519	166,505	334
2689	PIPESTN	1,503.52	1,132,970	601,424	531,546	31,156	500,390	333
47	SAUK RP	4,092.14	4,746,120	3,163,251	1,582,869	222,372	1,360,497	332
2	HILL CI	400.72	384,022	234,610	149,412	16,328	133,084	332
726	BECKER	2,853.93	2,193,313	1,111,421	1,081,892	134,260	947,632	332
318	GRND RP	4,479.84	4,702,769	2,875,483	1,827,286	343,544	1,483,742	331
738	HOLDFRD	1,203.71	807,634	401,162	406,472	8,424	398,048	331
2835	JANESVL	679.16	912,408	657,514	254,893	31,315	223,579	329
696	ELY	712.87	619,339	366,407	252,932	18,275	234,657	329
690	WARROAD	1,453.76	1,040,435	515,304	525,131	47,291	477,840	329
533	DOVER	1,392.77	927,289	465,211	462,078	6,441	455,637	327
146	BARNSVL	872.24	768,280	441,895	326,385	41,123	285,262	327
484	PIERZ	1,192.78	1,214,377	761,723	452,654	62,897	389,756	327
516	ROND LK	151.17	128,883	76,517	52,366	4,072	48,294	319
542	BATL LK	631.67	465,167	241,405	223,762	22,058	201,704	319
882	MONTCLO	4,475.75	4,217,906	2,424,115	1,793,791	369,297	1,424,494	318
885	ST MICH	4,436.22	3,331,035	1,786,798	1,544,237	133,886	1,410,351	318
581	EDGRTON	340.68	265,168	148,365	116,803	8,532	108,271	318
51	FOLEY	1,921.21	1,732,039	1,069,359	662,679	54,276	608,403	317
700	HRMANTN	2,281.12	2,031,379	1,272,557	758,821	36,501	722,320	317
330	HERN LK	382.40	296,737	166,960	129,777	9,497	120,280	315
2144	CHISAGO	4,055.75	3,807,604	2,337,593	1,470,011	197,124	1,272,887	314
531	BYRON	1,826.26	1,500,281	823,863	676,418	103,329	573,088	314
473	ISLE	653.56	503,833	281,998	221,836	18,392	203,443	311
93	CARLTON	731.06	609,491	364,040	245,451	19,493	225,958	309
316	GRNWAY	1,476.22	1,744,920	1,072,830	672,090	216,426	455,664	309
701	HIBBING	2,961.45	2,546,691	1,471,096	1,075,595	163,621	911,974	308
282	ST ANTH	1,934.73	1,510,028	839,239	670,789	76,792	593,997	307

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
466	DASSEL	2,636.10	2,039,404	1,130,190	909,214	101,297	807,918	306
750	ROCORI	2,675.10	2,123,696	1,232,720	890,976	71,325	819,652	306
550	UNDERWD	575.65	356,028	170,348	185,680	9,326	176,354	306
2886	GLENVLE	511.66	390,678	201,417	189,261	33,117	156,144	305
486	SWANVL	387.73	344,622	210,793	133,829	15,533	118,296	305
2364	BELGRDE	861.63	719,746	392,979	326,767	64,412	262,355	304
139	RUSH CI	1,105.50	805,782	448,344	357,439	21,057	336,381	304
2580	ECENTRL	1,021.13	1,558,618	1,045,813	512,805	202,676	310,129	304
150	HAWLEY	1,045.53	757,214	392,907	364,308	48,837	315,470	302
229	LANSBRO	431.17	338,402	198,419	139,984	10,377	129,606	301
99	ESKO	1,305.16	1,022,298	593,468	428,830	47,273	381,556	292
2889	LKPRKAU	735.49	626,328	382,133	244,195	29,361	214,834	292
2897	RDWD FL	1,617.23	1,522,579	946,874	575,705	107,027	468,678	290
403	IVANHOE	247.10	184,901	110,507	74,393	2,801	71,592	290
671	HILLS	381.08	314,802	188,497	126,305	17,068	109,237	287
207	BRANDON	351.58	250,164	137,067	113,097	12,938	100,159	285
777	BENSON	1,232.85	1,271,687	850,690	420,997	72,117	348,879	283
85	SPGFLD	753.16	540,893	303,655	237,238	27,057	210,182	279
213	OSAKIS	794.66	459,029	225,707	233,322	13,410	219,911	277
2167	LKVIEW	665.77	413,224	197,260	215,964	32,166	183,797	276
2154	EVELETH	1,560.37	1,017,869	503,493	514,376	85,761	428,615	275
911	CAMBRDG	5,908.81	4,316,964	2,459,503	1,857,462	243,559	1,613,902	273
424	LSTR PR	525.38	311,358	145,395	165,963	23,625	142,339	271
261	ASHBY	355.85	206,461	98,460	108,001	11,767	96,234	270
204	KASSON	2,227.95	1,467,091	818,897	648,194	46,982	601,211	270
297	SPNG GR	425.54	250,085	133,296	116,789	2,400	114,389	269
2887	MCLEODW	505.14	295,293	134,773	160,520	25,164	135,356	268
707	NETT LK	122.15	159,194	109,994	49,200	16,591	32,609	267
2184	LUVERNE	1,464.03	1,434,187	972,197	461,989	75,149	386,841	264
695	CHISHLM	885.33	743,420	434,349	309,071	75,291	233,780	264
418	RUSSELL	175.27	113,039	62,805	50,234	4,424	45,811	261
852	CAMPBEL	150.70	140,990	77,670	63,319	24,113	39,206	260

TABLE 4

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2005 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2159	BUFFLO	651.08	650,594	363,870	286,724	121,110	165,614	254
806	ELGIN	612.82	501,308	308,184	193,124	38,928	154,195	252
704	PROCTOR	2,075.18	1,467,634	890,518	577,116	71,090	506,027	244
255	PINE IS	1,411.45	824,194	436,834	387,360	44,120	343,240	243
2898	WSTBRWG	639.22	362,139	189,153	172,985	20,122	152,863	239
497	LYLE	282.40	255,452	183,771	71,681	4,278	67,403	239
850	ROTHSAY	270.64	180,087	100,154	79,933	16,922	63,011	233
195	RANDLPH	548.60	264,453	136,852	127,601	1,138	126,463	231
739	KIMBALL	919.46	775,552	538,162	237,390	33,446	203,944	222
706	VIRGINA	1,892.69	1,601,496	1,031,119	570,376	152,311	418,065	221
763	MEDFORD	823.11	376,449	176,715	199,734	18,102	181,632	221
81	COMFREY	181.84	149,755	103,375	46,380	6,548	39,832	219
2754	CDARMTN	469.62	478,789	322,114	156,676	54,341	102,335	218
768	HANCOCK	267.64	202,541	141,061	61,481	3,497	57,983	217
640	WABASSO	471.99	324,327	222,989	101,338	3,741	97,597	207
404	LK BNTN	247.23	105,169	45,809	59,360	10,264	49,097	199
100	WRENSHL	453.57	262,290	158,746	103,545	15,160	88,385	195
95	CROMWEL	352.81	225,882	143,476	82,406	15,013	67,392	191
371	BELNGHM	144.55	56,078	31,573	24,505	118	24,387	169
513	BREWSTR	221.78	123,629	87,243	36,385	4,730	31,656	143
511	ADRIAN	732.74	387,199	278,328	108,871	16,843	92,028	126
409	TYLER	346.97	123,840	78,568	45,272	7,502	37,770	109
323	FRANCNA	39.53	4,660	98	4,562	876	3,686	93
635	MILROY	138.68	16,348	25,303	(8,955)	4,675	(13,630)	(98)
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TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		927,599.17	1,214,971,823	666,894,237	548,077,586	77,065,130	471,012,456	
1	AITKIN	1,496.57	1,431,918	776,212	655,706	30,581	625,124	418
1.2	MPLS	42,598.82	95,951,564	52,133,518	43,818,046	11,131,869	32,686,177	767
2	HILL CI	396.99	456,304	262,438	193,866	17,974	175,892	443
4	MCGREGR	527.60	628,571	361,576	266,995	1,534	265,461	503
6	S ST PL	3,778.58	5,032,452	2,747,609	2,284,844	524,462	1,760,382	466
11	ANOKA	47,301.25	62,060,751	32,993,362	29,067,389	3,363,966	25,703,423	543
12	CENTENL	8,095.33	11,148,134	6,091,260	5,056,874	448,218	4,608,656	569
13	COL HTS	3,416.33	5,337,541	2,703,791	2,633,750	601,956	2,031,794	595
14	FRIDLEY	2,856.87	4,236,051	2,396,911	1,839,141	299,978	1,539,163	539
15	ST FRAN	6,831.18	6,258,653	3,430,977	2,827,676	204,372	2,623,304	384
16	SP LK P	5,247.34	5,766,365	3,031,014	2,735,350	381,405	2,353,946	449
22	DET LKS	3,032.51	3,714,005	2,300,729	1,413,276	196,813	1,216,463	401
23	FRAZEE	1,276.84	1,469,231	815,439	653,792	44,406	609,387	477
25	PINE PT	68.11	168,100	78,480	89,621	-	89,621	1,316
31	BEMIDJI	5,341.14	8,707,463	5,391,738	3,315,725	538,451	2,777,274	520
32	BLKDUCK	773.21	1,399,914	733,332	666,582	41,873	624,709	808
36	KELIHER	290.62	358,183	191,183	167,000	379	166,621	573
38	RED LK	1,523.25	1,959,069	923,104	1,035,965	316,968	718,997	472
47	SAUK RP	4,259.31	5,252,092	3,321,231	1,930,861	257,366	1,673,494	393
51	FOLEY	1,924.94	1,829,741	1,091,015	738,726	45,772	692,954	360
62	ORTONVL	549.44	693,940	443,087	250,854	24,257	226,597	412
75	ST CLAR	737.64	659,102	395,531	263,571	7,302	256,269	347
77	MANKATO	7,995.98	9,604,544	5,430,194	4,174,350	626,137	3,548,213	444
81	COMFREY	176.05	216,988	114,030	102,958	8,427	94,531	537
84	SLPY EY	741.71	881,718	485,054	396,664	24,817	371,847	501
85	SPGFLD	737.66	618,542	355,055	263,487	19,384	244,103	331
88	NEW ULM	2,582.00	3,393,159	1,952,798	1,440,361	140,298	1,300,063	504
91	BARNUM	760.20	695,729	395,957	299,772	10,727	289,045	380
93	CARLTON	684.50	778,829	456,789	322,040	20,024	302,016	441
94	CLOQUET	2,982.81	3,631,463	1,874,168	1,757,295	227,401	1,529,894	513

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final

January 10, 2008
Districts Sorted by District Number Order

Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
95	CROMWEL	361.43	226,441	136,131	90,310	12,428	77,882	215
97	MOOS LK	851.27	867,267	474,239	393,029	14,482	378,546	445
99	ESKO	1,290.70	942,331	546,596	395,734	38,803	356,931	277
100	WRENSHL	426.50	273,795	147,608	126,187	21,584	104,603	245
108	NORWOOD	1,150.32	2,023,280	1,156,392	866,888	65,117	801,771	697
110	WACONIA	3,144.52	4,067,191	2,268,978	1,798,213	135,206	1,663,007	529
111	WATRTWN	1,758.93	2,190,636	1,162,573	1,028,062	75,284	952,778	542
112	CHASKA	9,923.79	12,936,920	6,997,841	5,939,078	365,225	5,573,854	562
113	WALKAKL	1,094.49	2,290,579	1,217,371	1,073,208	78,798	994,411	909
115	CASS LK	1,182.22	3,008,855	1,762,561	1,246,294	358,299	887,995	751
116	PILAGER	863.68	1,548,496	927,410	621,086	43,830	577,256	668
118	NTHLAND	602.13	1,275,426	744,462	530,964	82,031	448,932	746
129	MONTVDO	1,788.21	2,589,071	1,499,992	1,089,079	87,453	1,001,626	560
138	N BRNCH	4,522.42	4,580,181	2,564,234	2,015,947	250,114	1,765,833	390
139	RUSH CI	1,120.03	857,078	432,071	425,006	21,548	403,458	360
146	BARNSVL	897.08	816,093	447,815	368,278	72,688	295,590	330
150	HAWLEY	1,038.82	769,432	397,726	371,706	43,058	328,648	316
152	MORHEAD	6,061.29	11,465,073	6,577,478	4,887,595	507,528	4,380,066	723
162	BAGLEY	1,227.97	1,676,551	839,403	837,148	120,657	716,491	583
166	COOK CO	701.96	706,857	307,439	399,418	10,645	388,772	554
173	MT LAKE	588.32	674,458	358,039	316,419	74,707	241,712	411
177	WINDOM	1,130.63	1,768,445	1,039,910	728,535	123,376	605,159	535
181	BRANERD	8,083.15	9,497,690	5,449,147	4,048,544	589,153	3,459,390	428
182	CROSBY	1,484.72	2,567,079	1,375,669	1,191,410	105,503	1,085,907	731
186	PEQT LK	1,751.69	1,600,773	867,659	733,114	75,564	657,550	375
191	BURNSVL	12,142.68	20,235,214	11,230,141	9,005,073	1,199,149	7,805,924	643
192	FARMGTN	6,627.24	8,147,450	4,222,251	3,925,200	457,109	3,468,091	523
194	LAKEVL	12,593.34	16,132,210	8,426,918	7,705,292	778,959	6,926,333	550
195	RANDLPH	554.33	325,275	142,885	182,389	2,497	179,893	325
196	ROSEMNT	32,443.13	45,133,370	24,371,671	20,761,699	3,108,882	17,652,817	544
197	W ST PL	5,411.17	8,073,872	4,483,297	3,590,575	515,996	3,074,579	568

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
199	INVR GV	4,364.86	6,278,281	3,681,261	2,597,020	458,227	2,138,793	490
200	HASTNGS	5,974.50	7,535,502	4,065,846	3,469,656	379,891	3,089,765	517
203	HAYFLD	1,042.70	1,063,325	548,465	514,859	99,982	414,878	398
204	KASSON	2,252.07	1,525,837	795,901	729,935	45,679	684,256	304
206	ALXNDRA	4,733.84	5,982,041	3,358,663	2,623,378	403,000	2,220,379	469
207	BRANDON	363.35	220,460	130,272	90,188	17,556	72,631	200
208	EVANSVL	226.43	198,612	104,794	93,818	35,463	58,355	258
213	OSAKIS	840.04	447,471	263,947	183,524	11,005	172,519	205
227	CHATFLD	1,050.97	996,772	504,699	492,073	27,969	464,104	442
229	LANSBRO	419.63	333,710	179,025	154,684	10,613	144,071	343
238	MABEL	378.58	380,572	179,043	201,529	4,654	196,875	520
239	RUSHPET	760.89	807,734	373,253	434,481	18,291	416,190	547
241	ALB LEA	4,127.19	5,559,792	2,999,052	2,560,740	529,418	2,031,323	492
242	ALDEN	462.88	359,439	183,766	175,673	2,213	173,460	375
252	CAN FL	1,588.24	1,503,109	751,787	751,322	59,912	691,410	435
253	GOODHUE	705.51	451,491	259,967	191,524	12,797	178,727	253
255	PINE IS	1,427.08	832,364	424,464	407,900	47,095	360,806	253
256	RED WNG	3,342.52	4,710,794	2,548,616	2,162,178	313,871	1,848,308	553
261	ASHBY	323.67	207,483	102,178	105,305	9,093	96,212	297
264	HERMAN	122.66	105,279	59,077	46,202	2,166	44,036	359
270	HOPKINS	9,502.18	14,790,541	8,706,567	6,083,974	808,562	5,275,412	555
271	BLMNGTN	12,317.03	17,657,392	10,218,764	7,438,627	1,479,892	5,958,735	484
272	EDEN PR	11,538.86	13,395,476	6,713,385	6,682,091	529,950	6,152,141	533
273	EDINA	8,648.22	9,752,554	5,176,191	4,576,363	382,392	4,193,971	485
276	MNTONKA	8,876.33	11,829,031	6,377,056	5,451,975	766,393	4,685,582	528
277	WSTONKA	2,638.96	4,505,631	2,384,200	2,121,430	178,170	1,943,260	736
278	ORONO	2,978.41	2,850,538	1,537,320	1,313,218	128,091	1,185,127	398
279	OSSEO	25,375.38	40,323,144	22,205,337	18,117,806	2,820,172	15,297,634	603
280	RICHFLD	4,824.51	7,032,911	3,886,868	3,146,043	584,509	2,561,534	531
281	ROBNSDL	15,804.22	22,231,818	12,402,621	9,829,197	1,709,287	8,119,911	514
282	ST ANTH	1,974.89	1,577,854	846,435	731,419	93,017	638,402	323

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
283	ST LS P	5,001.09	8,007,703	4,906,310	3,101,393	858,048	2,243,345	449
284	WAYZATA	11,364.33	11,166,049	5,537,965	5,628,084	527,591	5,100,492	449
286	BRK CTR	1,954.05	2,430,558	1,218,291	1,212,268	187,497	1,024,771	524
294	HOUSTON	1,229.53	587,744	259,555	328,188	5,882	322,307	262
297	SPNG GR	398.02	303,026	133,979	169,047	-	169,047	425
299	CALEDNA	1,020.98	1,425,769	829,148	596,621	81,096	515,525	505
300	LA CRES	1,707.10	1,716,278	989,768	726,510	68,308	658,202	386
306	LA PORT	329.92	581,687	345,659	236,029	33,906	202,123	613
308	NEVIS	606.18	756,676	426,787	329,889	9,108	320,781	529
309	PARK RP	1,886.47	2,444,389	1,260,155	1,184,234	93,656	1,090,578	578
314	BRAHAM	1,051.31	1,235,434	664,788	570,646	38,855	531,790	506
316	GRNWAY	1,454.10	1,742,890	1,039,366	703,524	232,834	470,690	324
317	DEER RV	1,102.53	1,136,692	625,253	511,439	68,688	442,751	402
318	GRND RP	4,402.24	4,508,512	2,708,847	1,799,665	299,450	1,500,215	341
319	NSHWAUK	727.68	1,378,300	918,212	460,088	57,893	402,194	553
323	FRANCNA	31.07	6,381	-	6,381	4,953	1,428	46
330	HERN LK	372.56	369,083	187,183	181,900	17,972	163,928	440
332	MORA	2,186.92	1,947,320	1,115,996	831,325	43,036	788,289	360
333	OGILVIE	735.76	746,816	384,455	362,361	27,924	334,437	455
345	NW LNDN	1,865.46	1,714,082	839,989	874,093	119,806	754,288	404
347	WILLMAR	4,764.72	7,420,747	4,340,993	3,079,755	305,630	2,774,124	582
356	LANCSTR	236.27	271,374	130,753	140,621	-	140,621	595
361	INTL FL	1,500.26	1,788,036	944,474	843,561	84,740	758,821	506
362	LTL FRK	386.24	290,522	125,455	165,066	3,432	161,634	418
363	S KOOCH	434.29	597,179	296,305	300,873	16,004	284,869	656
371	BELNGHM	134.34	54,861	25,138	29,723	-	29,723	221
378	DAWSON	627.70	822,466	430,474	391,992	19,571	372,421	593
381	LK SUPR	1,894.47	1,965,769	1,134,301	831,468	52,512	778,956	411
390	LK WOOD	746.15	715,750	341,218	374,533	21,287	353,246	473
391	CLEVLND	482.41	572,873	298,310	274,563	24,950	249,614	517
392	LE CNTR	744.21	796,932	428,633	368,299	65,137	303,163	407

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Minnesota Department of Education
Program Finance

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
394	MNTGMRY	1,176.93	1,563,810	759,040	804,770	120,003	684,766	582
402	HENDRKS	194.14	199,771	119,009	80,762	684	80,078	412
403	IVANHOE	231.04	205,810	104,050	101,760	4,036	97,725	423
404	LK BNTN	252.97	143,275	53,096	90,179	1,647	88,532	350
409	TYLER	354.27	118,057	73,978	44,079	4,014	40,065	113
411	BALATON	103.43	132,662	60,044	72,618	4,529	68,090	658
413	MARSHAL	2,514.13	2,910,648	1,682,848	1,227,801	90,972	1,136,829	452
414	MINEOTA	523.41	595,770	352,644	243,125	9,192	233,933	447
415	LYND	180.04	194,666	110,940	83,726	2,635	81,091	450
417	TRACY	844.69	699,208	448,989	250,218	9,037	241,181	286
418	RUSSELL	166.81	120,964	66,343	54,621	7,606	47,016	282
423	HTCHNSN	3,520.33	3,012,807	1,502,178	1,510,629	89,644	1,420,985	404
424	LSTR PR	539.81	373,668	180,300	193,368	14,926	178,441	331
432	MHNOMEN	757.24	1,327,319	751,538	575,781	86,000	489,781	647
435	WAUBUN	695.64	1,028,452	561,073	467,379	88,464	378,915	545
441	NEWFLDN	414.56	648,666	320,186	328,480	5,864	322,617	778
447	GRYGLA	227.98	207,527	95,781	111,746	-	111,746	490
458	TRUMAN	435.20	584,655	343,927	240,729	13,623	227,106	522
463	EDEN VY	979.01	1,169,478	613,368	556,111	52,435	503,675	514
465	LTCHFLD	2,133.17	2,593,974	1,426,518	1,167,456	62,184	1,105,272	518
466	DASSEL	2,618.00	2,395,815	1,234,420	1,161,395	118,751	1,042,644	398
473	ISLE	663.70	551,670	282,498	269,172	9,987	259,185	391
477	PRINCTN	3,915.20	3,726,865	2,048,124	1,678,740	101,857	1,576,884	403
480	ONAMIA	868.46	1,969,264	1,192,532	776,732	96,085	680,647	784
482	LTL FLS	3,099.93	4,173,840	2,405,278	1,768,562	215,500	1,553,063	501
484	PIERZ	1,216.30	1,371,918	783,498	588,421	40,912	547,509	450
485	ROYALTN	799.94	959,147	514,178	444,969	25,671	419,298	524
486	SWANVL	407.81	431,001	225,297	205,704	1,685	204,019	500
487	UPSALA	463.17	475,221	317,037	158,184	11,886	146,299	316
492	AUSTIN	4,766.98	5,892,501	3,352,641	2,539,860	788,288	1,751,572	367
495	GRND MD	410.89	448,633	246,260	202,373	4,350	198,023	482

TABLE 5

Minnesota Department of Education
Program Finance

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
497	LYLE	257.34	298,784	160,351	138,433	14,515	123,918	482
499	LEROY	398.49	418,958	233,154	185,804	17,771	168,034	422
500	STHLAND	739.73	787,820	475,626	312,194	27,690	284,504	385
505	FULDA	555.71	677,633	347,884	329,749	25,781	303,968	547
507	NICOLET	360.86	420,023	201,044	218,980	15,307	203,672	564
508	ST PETR	2,186.17	3,178,940	1,754,446	1,424,494	185,111	1,239,383	567
511	ADRIAN	745.63	545,803	265,711	280,092	22,480	257,612	346
513	BREWSTR	211.04	125,094	74,674	50,420	-	50,420	239
514	ELSWRTH	222.95	224,645	148,839	75,807	-	75,807	340
516	ROND LK	141.52	104,308	73,496	30,813	4,557	26,256	186
518	WORTHNTN	2,518.34	3,669,039	1,992,731	1,676,308	142,952	1,533,356	609
531	BYRON	1,841.21	1,425,205	820,568	604,637	94,002	510,635	277
533	DOVER	1,399.70	1,049,865	529,748	520,117	7,531	512,586	366
534	STWRTVL	2,007.09	1,810,325	920,417	889,908	115,518	774,391	386
535	ROCHSTR	18,140.63	17,408,985	9,466,763	7,942,222	1,220,863	6,721,359	371
542	BATL LK	632.74	487,980	253,225	234,756	17,328	217,428	344
544	FRGS FL	3,128.48	3,701,299	2,077,048	1,624,251	189,503	1,434,747	459
545	HENNING	413.03	458,295	233,959	224,336	5,573	218,763	530
547	PRKR PR	665.13	708,035	443,242	264,793	41,753	223,040	335
548	PLCN RP	1,274.42	899,968	402,381	497,587	54,267	443,320	348
549	PERHAM	1,836.52	2,368,249	1,335,731	1,032,519	80,295	952,223	518
550	UNDERWD	583.66	373,751	197,746	176,004	12,830	163,174	280
553	NY MILS	841.32	783,104	411,425	371,679	12,445	359,234	427
561	GDRIDGE	202.91	168,089	82,005	86,084	-	86,084	424
564	TF RV F	2,367.16	2,308,588	1,148,934	1,159,654	45,980	1,113,674	470
577	WILO RV	497.53	462,165	242,951	219,214	2,178	217,036	436
578	PINE CT	1,907.16	1,927,440	1,072,405	855,035	49,559	805,475	422
581	EDGRTON	328.97	290,992	165,200	125,792	9,990	115,802	352
584	RUTHTON	158.32	285,563	153,779	131,784	8,473	123,311	779
592	CLIMAX	159.42	281,744	153,789	127,955	11,913	116,042	728
593	CROOKST	1,612.33	2,181,692	1,094,719	1,086,973	45,471	1,041,503	646

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595	E GR FK	2,018.23	2,169,545	1,139,566	1,029,978	33,598	996,380	494
599	FERTILE	588.77	910,615	502,665	407,950	16,047	391,902	666
600	FISHER	342.44	304,873	161,481	143,392	-	143,392	419
601	FOSSTON	741.93	893,713	455,148	438,566	22,156	416,410	561
611	CYRUS	126.66	125,872	75,315	50,557	4,702	45,856	362
621	MNDS VW	11,974.21	16,997,450	9,139,949	7,857,501	1,194,702	6,662,799	556
622	N ST PL	13,662.58	17,717,490	9,942,680	7,774,809	1,766,180	6,008,629	440
623	ROSEVL	7,493.86	9,156,748	5,331,580	3,825,168	797,239	3,027,930	404
624	WH B LK	10,021.42	14,192,784	7,711,704	6,481,081	897,179	5,583,901	557
625	ST PAUL	47,037.37	87,498,168	50,383,901	37,114,266	7,242,479	29,871,788	635
627	OKLEE	243.95	230,701	115,852	114,849	1,603	113,246	464
628	PLUMMER	165.19	291,500	173,003	118,497	-	118,497	717
630	RD LK F	456.62	611,145	311,797	299,348	3,883	295,465	647
635	MILROY	84.33	15,817	6,191	9,626	-	9,626	114
640	WABASSO	481.82	307,581	193,387	114,194	9,562	104,632	217
656	FARIBLT	4,655.72	6,218,181	3,611,483	2,606,698	507,123	2,099,575	451
659	NRTHFLD	4,498.07	4,825,709	2,528,983	2,296,726	256,695	2,040,031	454
671	HILLS	372.21	362,399	208,995	153,404	18,691	134,713	362
676	BADGER	247.12	238,327	132,769	105,558	4,601	100,956	409
682	ROSEAU	1,574.03	1,559,983	818,949	741,034	49,352	691,683	439
690	WARROAD	1,417.98	1,008,055	504,847	503,207	34,342	468,865	331
695	CHISHLM	862.12	800,071	410,389	389,682	43,956	345,726	401
696	ELY	691.27	668,581	350,621	317,960	22,101	295,858	428
698	FLOODWD	455.36	449,785	231,376	218,409	30,863	187,546	412
700	HRMANTN	2,295.05	2,235,400	1,313,566	921,834	52,918	868,916	379
701	HIBBING	2,885.93	2,578,065	1,515,862	1,062,203	131,151	931,051	323
704	PROCTOR	2,005.69	1,526,929	834,573	692,356	51,789	640,567	319
706	VIRGINA	1,833.83	1,647,780	927,276	720,504	132,156	588,347	321
707	NETT LK	125.54	178,850	99,587	79,264	10,679	68,584	546
709	DULUTH	11,728.22	16,004,550	9,303,253	6,701,297	887,034	5,814,264	496
712	MT IRON	651.74	1,224,681	693,204	531,477	24,203	507,274	778

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716	BEL PLN	1,724.33	2,407,669	1,257,047	1,150,622	151,188	999,434	580
717	JORDAN	1,782.68	2,242,266	1,132,614	1,109,652	121,884	987,768	554
719	PRIR LK	7,219.90	8,652,543	4,365,777	4,286,766	637,428	3,649,339	505
720	SHAKOPE	6,342.48	8,789,084	4,504,536	4,284,549	491,935	3,792,613	598
721	NW PRAG	3,773.09	4,232,993	2,268,723	1,964,270	194,970	1,769,301	469
726	BECKER	2,944.94	2,499,682	1,211,126	1,288,556	120,893	1,167,663	397
727	BIG LK	3,875.88	4,106,415	2,046,949	2,059,467	200,051	1,859,415	480
728	ELK RVR	12,942.00	15,239,001	8,042,228	7,196,773	821,649	6,375,124	493
738	HOLDFRD	1,208.41	846,302	419,186	427,116	8,405	418,711	347
739	KIMBALL	896.73	988,369	605,485	382,884	32,337	350,547	391
740	MELROSE	1,693.22	1,873,538	938,719	934,818	157,164	777,654	459
741	PAYNSVL	1,266.06	1,522,378	831,796	690,582	39,122	651,459	515
742	ST CLD	10,825.95	21,652,155	12,209,066	9,443,089	722,956	8,720,133	805
743	SAUK CT	1,271.76	1,507,396	792,829	714,566	55,840	658,726	518
745	ALBANY	1,814.45	1,901,190	1,006,317	894,873	37,326	857,547	473
748	SARTELL	3,406.03	3,364,053	1,920,717	1,443,335	82,518	1,360,818	400
750	ROCORI	2,696.01	2,268,223	1,303,416	964,807	78,110	886,697	329
756	BLOM PR	844.66	880,360	448,668	431,692	58,337	373,355	442
761	OWATONA	5,706.71	4,997,054	2,368,729	2,628,324	304,873	2,323,451	407
763	MEDFORD	823.40	368,891	204,995	163,895	25,284	138,611	168
768	HANCOCK	266.53	266,822	143,802	123,020	11,678	111,342	418
769	MORRIS	1,092.90	1,459,248	955,900	503,348	68,714	434,634	398
771	CHOKIO	215.94	235,182	121,208	113,974	9,235	104,739	485
775	KERKHAVN	675.49	824,499	461,760	362,738	26,042	336,696	498
777	BENSON	1,199.64	1,365,641	752,660	612,981	56,736	556,244	464
786	BERTHA	566.08	594,797	324,862	269,935	25,765	244,170	431
787	BROWRVL	606.46	707,577	398,601	308,976	31,017	277,959	458
801	BRNS VY	140.00	272,909	134,545	138,364	1,653	136,711	977
803	WHEATON	516.08	578,442	297,093	281,349	8,239	273,110	529
806	ELGIN	564.63	483,214	269,382	213,832	25,231	188,601	334
810	PLAINVU	1,271.18	1,150,347	636,878	513,470	44,757	468,713	369

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
811	WABASHA	781.28	834,493	469,855	364,638	56,843	307,795	394
813	LAKE CI	1,562.46	1,725,098	886,379	838,719	61,658	777,061	497
815	PRNSBRG	0.10	161,122	111,018	50,103	-	50,103	501,032
818	VRNDALE	507.77	588,838	293,585	295,253	12,831	282,422	556
820	SEBEKA	661.60	617,550	315,837	301,714	11,614	290,100	438
821	MENAHGA	840.47	797,305	401,617	395,688	21,652	374,036	445
829	WASECA	2,278.50	3,340,906	2,107,545	1,233,361	130,421	1,102,940	484
831	FORS LK	8,591.94	8,595,543	4,671,242	3,924,302	666,086	3,258,215	379
832	MHTOMDI	3,598.36	3,387,917	1,753,669	1,634,248	122,017	1,512,231	420
833	S WSHTN	18,922.60	19,387,508	10,016,640	9,370,868	1,349,444	8,021,424	424
834	STILWTR	10,474.63	11,100,859	6,286,344	4,814,515	553,214	4,261,301	407
836	BUTRFLD	240.11	293,006	164,135	128,870	19,233	109,638	457
837	MADELIA	657.04	805,005	425,196	379,809	19,990	359,818	548
840	ST JAMS	1,443.89	1,378,961	747,500	631,462	56,090	575,372	398
846	BRECKRG	1,029.89	1,064,635	562,617	502,018	29,271	472,747	459
850	ROTHSAY	259.54	202,482	93,138	109,344	7,699	101,645	392
852	CAMPBEL	137.98	181,001	72,231	108,770	27,717	81,053	587
857	LEWISTN	865.52	852,475	438,624	413,850	22,725	391,125	452
858	ST CHAS	1,201.54	960,620	470,915	489,705	53,166	436,540	363
861	WINONA	4,409.61	7,508,388	4,169,080	3,339,308	543,143	2,796,165	634
876	ANNANDL	2,176.26	2,426,975	1,284,878	1,142,098	90,884	1,051,214	483
877	BUFFALO	6,310.28	6,230,676	3,243,381	2,987,294	229,441	2,757,854	437
879	DELANO	2,408.33	2,395,887	1,193,860	1,202,028	92,321	1,109,707	461
881	MAPL LK	1,109.36	1,169,602	628,082	541,520	54,087	487,432	439
882	MONTCLO	4,513.31	4,799,344	2,731,062	2,068,281	404,209	1,664,072	369
883	ROCKFRD	1,878.37	1,901,165	1,048,144	853,020	86,360	766,661	408
885	ST MICH	4,776.27	3,970,438	1,903,769	2,066,670	143,317	1,923,353	403
891	CANBY	654.17	674,661	352,517	322,144	27,086	295,058	451
911	CAMBRDG	5,950.60	4,930,448	2,571,974	2,358,475	270,462	2,088,013	351
912	MILACA	2,204.08	2,322,788	1,230,068	1,092,720	61,844	1,030,876	468
914	ULEN	336.31	418,191	240,864	177,327	21,630	155,697	463

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final

January 10, 2008
Districts Sorted by District Number Order

Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2071	LK CRYSTON	911.15	1,195,318	646,722	548,595	61,666	486,930	534
2125	TRITON	1,267.50	1,349,597	736,878	612,720	75,828	536,892	424
2134	UNTEDSC	1,050.27	1,527,664	832,739	694,924	30,011	664,913	633
2135	MAPLRVR	1,419.22	1,601,433	829,449	771,984	85,526	686,458	484
2137	KINGSLD	953.50	1,373,282	752,649	620,633	60,829	559,804	587
2142	ST L CO	2,605.22	3,449,838	1,842,000	1,607,838	320,227	1,287,611	494
2143	WVLELMS	1,166.63	1,350,620	847,439	503,181	99,804	403,377	346
2144	CHISAGO	4,106.38	3,839,046	2,436,151	1,402,894	193,387	1,209,508	295
2149	MNWASKA	1,485.91	2,971,245	1,869,496	1,101,750	132,951	968,799	652
2154	EVELETH	1,540.66	1,066,965	519,489	547,475	62,424	485,051	315
2155	WADENA	1,395.81	2,229,668	1,191,655	1,038,013	78,419	959,594	687
2159	BUFFLO	636.08	612,369	332,458	279,911	77,474	202,436	318
2164	GLYNDON	1,519.91	1,356,339	759,097	597,242	56,894	540,348	356
2165	HINCKLY	1,210.33	1,004,811	527,999	476,812	27,136	449,676	372
2167	LKVIEW	675.35	443,748	220,802	222,945	35,510	187,435	278
2168	NRHEG	1,136.70	1,175,016	668,525	506,491	24,538	481,953	424
2169	MURRAY	845.71	971,311	483,824	487,487	48,806	438,681	519
2170	STAPLES	1,662.05	2,516,393	1,353,342	1,163,051	91,265	1,071,786	645
2171	HALLOCK	410.79	489,934	230,988	258,946	6,614	252,332	614
2172	KENYON	1,026.80	1,205,787	710,653	495,134	36,483	458,651	447
2174	PINE RV	1,229.63	1,880,351	1,092,629	787,722	111,131	676,590	550
2176	WARREN	578.93	871,333	438,331	433,001	115,605	317,396	548
2180	MACCRAY	897.11	1,126,321	630,882	495,440	32,718	462,722	516
2184	LUVERNE	1,429.45	1,315,491	886,226	429,265	61,433	367,832	257
2190	GRNT FL	1,232.75	1,956,484	1,049,401	907,082	91,770	815,312	661
2198	FILMORE	747.04	855,542	477,117	378,425	36,621	341,804	458
2215	NRMAN	429.30	478,151	269,491	208,660	10,043	198,617	463
2310	ARLNGTN	1,462.95	1,435,695	811,392	624,303	71,951	552,352	378
2311	CLERBRK	567.03	684,361	333,848	350,513	32,426	318,087	561
2342	W CENTR	940.07	1,021,762	567,163	454,599	35,812	418,787	445
2358	KARLSTD	295.08	365,811	184,064	181,747	8,564	173,183	587

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2364	BELGRDE	839.62	677,215	360,669	316,546	41,584	274,962	327
2365	GIBBON	959.68	1,104,370	633,114	471,256	35,880	435,376	454
2396	ATWATER	978.52	1,395,484	755,441	640,043	43,463	596,580	610
2397	LESUER	1,498.10	1,638,655	857,008	781,647	64,341	717,306	479
2448	MARTIN	1,019.16	1,105,632	696,129	409,503	28,021	381,482	374
2527	NRMCTYW	351.37	482,625	287,641	194,984	14,116	180,868	515
2534	OLIVIA	992.47	1,031,666	585,111	446,555	47,542	399,013	402
2536	GRANADA	362.54	579,389	341,550	237,839	35,112	202,726	559
2580	ECENTRL	976.77	1,310,956	772,158	538,798	212,628	326,170	334
2609	WINEMAC	611.95	559,824	282,993	276,831	8,151	268,680	439
2683	GRENBSH	543.89	629,030	292,645	336,384	-	336,384	618
2687	HWR W W	1,169.31	1,296,363	705,090	591,273	61,453	529,820	453
2689	PIPESTN	1,434.55	1,399,671	675,494	724,177	74,299	649,878	453
2711	AURORA	1,031.85	1,225,349	642,048	583,301	81,889	501,413	486
2752	FAIRMNT	2,098.40	2,939,573	1,560,057	1,379,516	150,061	1,229,454	586
2753	LONG PR	1,526.03	1,857,042	941,723	915,319	79,475	835,845	548
2754	CDARMTN	481.48	572,166	357,717	214,449	46,759	167,690	348
2759	CLARISA	393.79	547,601	283,133	264,469	23,581	240,887	612
2805	ZMBROTA	1,318.49	1,543,943	842,173	701,769	22,144	679,625	515
2835	JANESVL	640.15	958,597	620,646	337,951	37,713	300,238	469
2853	LACQUIP	1,169.86	1,550,599	809,271	741,328	39,213	702,115	600
2854	ADABORU	624.33	749,833	418,542	331,291	22,960	308,331	494
2856	SA CNTL	434.43	421,288	206,799	214,489	-	214,489	494
2859	GLNCOSL	1,931.81	1,972,865	959,929	1,012,936	149,246	863,690	447
2860	BL EARTH	1,488.71	2,039,001	1,095,957	943,045	98,189	844,856	568
2884	REDROCK	574.64	516,205	229,730	286,476	54,680	231,796	403
2886	GLENVLE	502.78	417,808	220,387	197,421	39,294	158,127	315
2887	MCLEODW	500.48	334,074	138,893	195,182	9,479	185,702	371
2888	CLGRBRD	502.61	528,164	250,954	277,209	25,757	251,452	500
2889	LKPRKAU	739.89	647,575	359,633	287,942	21,538	266,404	360
2890	RNVLWST	753.00	810,191	404,472	405,719	26,602	379,117	503

TABLE 5

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2895	JCNCNTR	1,406.65	1,723,875	1,052,971	670,903	124,607	546,296	388
2897	RDWD FL	1,555.74	1,441,609	868,148	573,461	82,829	490,632	315
2898	WSTBRWG	677.17	372,628	190,107	182,522	7,896	174,626	258
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TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		927,599.17	1,214,971,823	666,894,237	548,077,586	77,065,130	471,012,456	
815	PRNSBRG	0.10	161,122	111,018	50,103	-	50,103	501,032.30
25	PINE PT	68.11	168,100	78,480	89,621	-	89,621	1,315.82
801	BRNS VY	140.00	272,909	134,545	138,364	1,653	136,711	976.51
113	WALKAKL	1,094.49	2,290,579	1,217,371	1,073,208	78,798	994,411	908.56
32	BLKDUCK	773.21	1,399,914	733,332	666,582	41,873	624,709	807.94
742	ST CLD	10,825.95	21,652,155	12,209,066	9,443,089	722,956	8,720,133	805.48
480	ONAMIA	868.46	1,969,264	1,192,532	776,732	96,085	680,647	783.74
584	RUTHTON	158.32	285,563	153,779	131,784	8,473	123,311	778.87
712	MT IRON	651.74	1,224,681	693,204	531,477	24,203	507,274	778.34
441	NEWFLDN	414.56	648,666	320,186	328,480	5,864	322,617	778.21
1.2	MPLS	42,598.82	95,951,564	52,133,518	43,818,046	11,131,869	32,686,177	767.30
115	CASS LK	1,182.22	3,008,855	1,762,561	1,246,294	358,299	887,995	751.13
118	NTHLAND	602.13	1,275,426	744,462	530,964	82,031	448,932	745.57
277	WSTONKA	2,638.96	4,505,631	2,384,200	2,121,430	178,170	1,943,260	736.37
182	CROSBY	1,484.72	2,567,079	1,375,669	1,191,410	105,503	1,085,907	731.39
592	CLIMAX	159.42	281,744	153,789	127,955	11,913	116,042	727.90
152	MORHEAD	6,061.29	11,465,073	6,577,478	4,887,595	507,528	4,380,066	722.63
628	PLUMMER	165.19	291,500	173,003	118,497	-	118,497	717.34
108	NORWOOD	1,150.32	2,023,280	1,156,392	866,888	65,117	801,771	697.00
2155	WADENA	1,395.81	2,229,668	1,191,655	1,038,013	78,419	959,594	687.48
116	PILAGER	863.68	1,548,496	927,410	621,086	43,830	577,256	668.37
599	FERTILE	588.77	910,615	502,665	407,950	16,047	391,902	665.63
2190	GRNT FL	1,232.75	1,956,484	1,049,401	907,082	91,770	815,312	661.38
411	BALATON	103.43	132,662	60,044	72,618	4,529	68,090	658.32
363	S KOOCH	434.29	597,179	296,305	300,873	16,004	284,869	655.94
2149	MNWASKA	1,485.91	2,971,245	1,869,496	1,101,750	132,951	968,799	651.99
630	RD LK F	456.62	611,145	311,797	299,348	3,883	295,465	647.07
432	MHNOMEN	757.24	1,327,319	751,538	575,781	86,000	489,781	646.80
593	CROOKST	1,612.33	2,181,692	1,094,719	1,086,973	45,471	1,041,503	645.96
2170	STAPLES	1,662.05	2,516,393	1,353,342	1,163,051	91,265	1,071,786	644.86

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
191	BURNSVL	12,142.68	20,235,214	11,230,141	9,005,073	1,199,149	7,805,924	642.85
625	ST PAUL	47,037.37	87,498,168	50,383,901	37,114,266	7,242,479	29,871,788	635.07
861	WINONA	4,409.61	7,508,388	4,169,080	3,339,308	543,143	2,796,165	634.11
2134	UNTEDSC	1,050.27	1,527,664	832,739	694,924	30,011	664,913	633.09
2683	GRENBSH	543.89	629,030	292,645	336,384	-	336,384	618.48
2171	HALLOCK	410.79	489,934	230,988	258,946	6,614	252,332	614.26
306	LA PORT	329.92	581,687	345,659	236,029	33,906	202,123	612.64
2759	CLARISA	393.79	547,601	283,133	264,469	23,581	240,887	611.72
2396	ATWATER	978.52	1,395,484	755,441	640,043	43,463	596,580	609.68
518	WORTHNTN	2,518.34	3,669,039	1,992,731	1,676,308	142,952	1,533,356	608.88
279	OSSEO	25,375.38	40,323,144	22,205,337	18,117,806	2,820,172	15,297,634	602.85
2853	LACQUIP	1,169.86	1,550,599	809,271	741,328	39,213	702,115	600.17
720	SHAKOPE	6,342.48	8,789,084	4,504,536	4,284,549	491,935	3,792,613	597.97
356	LANCSTR	236.27	271,374	130,753	140,621	-	140,621	595.17
13	COL HTS	3,416.33	5,337,541	2,703,791	2,633,750	601,956	2,031,794	594.73
378	DAWSON	627.70	822,466	430,474	391,992	19,571	372,421	593.31
852	CAMPBEL	137.98	181,001	72,231	108,770	27,717	81,053	587.42
2137	KINGSLD	953.50	1,373,282	752,649	620,633	60,829	559,804	587.10
2358	KARLSTD	295.08	365,811	184,064	181,747	8,564	173,183	586.90
2752	FAIRMNT	2,098.40	2,939,573	1,560,057	1,379,516	150,061	1,229,454	585.90
162	BAGLEY	1,227.97	1,676,551	839,403	837,148	120,657	716,491	583.48
347	WILLMAR	4,764.72	7,420,747	4,340,993	3,079,755	305,630	2,774,124	582.22
394	MNTGMRY	1,176.93	1,563,810	759,040	804,770	120,003	684,766	581.82
716	BEL PLN	1,724.33	2,407,669	1,257,047	1,150,622	151,188	999,434	579.61
309	PARK RP	1,886.47	2,444,389	1,260,155	1,184,234	93,656	1,090,578	578.11
36	KELIHER	290.62	358,183	191,183	167,000	379	166,621	573.33
12	CENTENL	8,095.33	11,148,134	6,091,260	5,056,874	448,218	4,608,656	569.30
197	W ST PL	5,411.17	8,073,872	4,483,297	3,590,575	515,996	3,074,579	568.19
2860	BL EARTH	1,488.71	2,039,001	1,095,957	943,045	98,189	844,856	567.51
508	ST PETR	2,186.17	3,178,940	1,754,446	1,424,494	185,111	1,239,383	566.92
507	NICOLET	360.86	420,023	201,044	218,980	15,307	203,672	564.41

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
112	CHASKA	9,923.79	12,936,920	6,997,841	5,939,078	365,225	5,573,854	561.67
601	FOSSTON	741.93	893,713	455,148	438,566	22,156	416,410	561.25
2311	CLERBRK	567.03	684,361	333,848	350,513	32,426	318,087	560.97
129	MONTVDO	1,788.21	2,589,071	1,499,992	1,089,079	87,453	1,001,626	560.13
2536	GRANADA	362.54	579,389	341,550	237,839	35,112	202,726	559.18
624	WH B LK	10,021.42	14,192,784	7,711,704	6,481,081	897,179	5,583,901	557.20
621	MNDS VW	11,974.21	16,997,450	9,139,949	7,857,501	1,194,702	6,662,799	556.43
818	VRNDALE	507.77	588,838	293,585	295,253	12,831	282,422	556.20
270	HOPKINS	9,502.18	14,790,541	8,706,567	6,083,974	808,562	5,275,412	555.18
717	JORDAN	1,782.68	2,242,266	1,132,614	1,109,652	121,884	987,768	554.09
166	COOK CO	701.96	706,857	307,439	399,418	10,645	388,772	553.84
256	RED WNG	3,342.52	4,710,794	2,548,616	2,162,178	313,871	1,848,308	552.97
319	NSHWALK	727.68	1,378,300	918,212	460,088	57,893	402,194	552.71
2174	PINE RV	1,229.63	1,880,351	1,092,629	787,722	111,131	676,590	550.24
194	LAKEVL	12,593.34	16,132,210	8,426,918	7,705,292	778,959	6,926,333	550.00
2176	WARREN	578.93	871,333	438,331	433,001	115,605	317,396	548.25
2753	LONG PR	1,526.03	1,857,042	941,723	915,319	79,475	835,845	547.73
837	MADELIA	657.04	805,005	425,196	379,809	19,990	359,818	547.64
505	FULDA	555.71	677,633	347,884	329,749	25,781	303,968	546.99
239	RUSHPET	760.89	807,734	373,253	434,481	18,291	416,190	546.98
707	NETT LK	125.54	178,850	99,587	79,264	10,679	68,584	546.31
435	WAUBUN	695.64	1,028,452	561,073	467,379	88,464	378,915	544.70
196	ROSEMNT	32,443.13	45,133,370	24,371,671	20,761,699	3,108,882	17,652,817	544.12
11	ANOKA	47,301.25	62,060,751	32,993,362	29,067,389	3,363,966	25,703,423	543.40
111	WATRTWN	1,758.93	2,190,636	1,162,573	1,028,062	75,284	952,778	541.68
14	FRIDLEY	2,856.87	4,236,051	2,396,911	1,839,141	299,978	1,539,163	538.76
81	COMFREY	176.05	216,988	114,030	102,958	8,427	94,531	536.96
177	WINDOM	1,130.63	1,768,445	1,039,910	728,535	123,376	605,159	535.24
2071	LK CRYST	911.15	1,195,318	646,722	548,595	61,666	486,930	534.41
272	EDEN PR	11,538.86	13,395,476	6,713,385	6,682,091	529,950	6,152,141	533.17
280	RICHFLD	4,824.51	7,032,911	3,886,868	3,146,043	584,509	2,561,534	530.94

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
545	HENNING	413.03	458,295	233,959	224,336	5,573	218,763	529.65
803	WHEATON	516.08	578,442	297,093	281,349	8,239	273,110	529.20
308	NEVIS	606.18	756,676	426,787	329,889	9,108	320,781	529.18
110	WACONIA	3,144.52	4,067,191	2,268,978	1,798,213	135,206	1,663,007	528.86
276	MNTONKA	8,876.33	11,829,031	6,377,056	5,451,975	766,393	4,685,582	527.87
286	BRK CTR	1,954.05	2,430,558	1,218,291	1,212,268	187,497	1,024,771	524.43
485	ROYALTN	799.94	959,147	514,178	444,969	25,671	419,298	524.16
192	FARMGTN	6,627.24	8,147,450	4,222,251	3,925,200	457,109	3,468,091	523.31
458	TRUMAN	435.20	584,655	343,927	240,729	13,623	227,106	521.84
238	MABEL	378.58	380,572	179,043	201,529	4,654	196,875	520.04
31	BEMIDJI	5,341.14	8,707,463	5,391,738	3,315,725	538,451	2,777,274	519.98
2169	MURRAY	845.71	971,311	483,824	487,487	48,806	438,681	518.71
549	PERHAM	1,836.52	2,368,249	1,335,731	1,032,519	80,295	952,223	518.49
465	LTCHFLD	2,133.17	2,593,974	1,426,518	1,167,456	62,184	1,105,272	518.14
743	SAUK CT	1,271.76	1,507,396	792,829	714,566	55,840	658,726	517.96
391	CLEVLND	482.41	572,873	298,310	274,563	24,950	249,614	517.43
200	HASTNGS	5,974.50	7,535,502	4,065,846	3,469,656	379,891	3,089,765	517.16
2180	MACCRAY	897.11	1,126,321	630,882	495,440	32,718	462,722	515.79
2805	ZMBROTA	1,318.49	1,543,943	842,173	701,769	22,144	679,625	515.46
2527	NRMCTYW	351.37	482,625	287,641	194,984	14,116	180,868	514.75
741	PAYNSVL	1,266.06	1,522,378	831,796	690,582	39,122	651,459	514.56
463	EDEN VY	979.01	1,169,478	613,368	556,111	52,435	503,675	514.47
281	ROBNSDL	15,804.22	22,231,818	12,402,621	9,829,197	1,709,287	8,119,911	513.78
94	CLOQUET	2,982.81	3,631,463	1,874,168	1,757,295	227,401	1,529,894	512.90
314	BRAHAM	1,051.31	1,235,434	664,788	570,646	38,855	531,790	505.84
361	INTL FL	1,500.26	1,788,036	944,474	843,561	84,740	758,821	505.79
719	PRIR LK	7,219.90	8,652,543	4,365,777	4,286,766	637,428	3,649,339	505.46
299	CALEDNA	1,020.98	1,425,769	829,148	596,621	81,096	515,525	504.93
88	NEW ULM	2,582.00	3,393,159	1,952,798	1,440,361	140,298	1,300,063	503.51
2890	RNVLWST	753.00	810,191	404,472	405,719	26,602	379,117	503.48
4	MCGREGR	527.60	628,571	361,576	266,995	1,534	265,461	503.15

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
84	SLPY EY	741.71	881,718	485,054	396,664	24,817	371,847	501.34
482	LTL FLS	3,099.93	4,173,840	2,405,278	1,768,562	215,500	1,553,063	501.00
2888	CLGRBRD	502.61	528,164	250,954	277,209	25,757	251,452	500.29
486	SWANVL	407.81	431,001	225,297	205,704	1,685	204,019	500.28
775	KERKHAVN	675.49	824,499	461,760	362,738	26,042	336,696	498.45
813	LAKE CI	1,562.46	1,725,098	886,379	838,719	61,658	777,061	497.33
709	DULUTH	11,728.22	16,004,550	9,303,253	6,701,297	887,034	5,814,264	495.75
2142	ST L CO	2,605.22	3,449,838	1,842,000	1,607,838	320,227	1,287,611	494.24
2854	ADABORU	624.33	749,833	418,542	331,291	22,960	308,331	493.86
2856	SA CNTL	434.43	421,288	206,799	214,489	-	214,489	493.73
595	E GR FK	2,018.23	2,169,545	1,139,566	1,029,978	33,598	996,380	493.69
728	ELK RVR	12,942.00	15,239,001	8,042,228	7,196,773	821,649	6,375,124	492.59
241	ALB LEA	4,127.19	5,559,792	2,999,052	2,560,740	529,418	2,031,323	492.18
447	GRYGLA	227.98	207,527	95,781	111,746	-	111,746	490.16
199	INVR GV	4,364.86	6,278,281	3,681,261	2,597,020	458,227	2,138,793	490.00
2711	AURORA	1,031.85	1,225,349	642,048	583,301	81,889	501,413	485.94
771	CHOKIO	215.94	235,182	121,208	113,974	9,235	104,739	485.04
273	EDINA	8,648.22	9,752,554	5,176,191	4,576,363	382,392	4,193,971	484.95
829	WASECA	2,278.50	3,340,906	2,107,545	1,233,361	130,421	1,102,940	484.06
271	BLMNGTN	12,317.03	17,657,392	10,218,764	7,438,627	1,479,892	5,958,735	483.78
2135	MAPLRVR	1,419.22	1,601,433	829,449	771,984	85,526	686,458	483.69
876	ANNANDL	2,176.26	2,426,975	1,284,878	1,142,098	90,884	1,051,214	483.04
495	GRND MD	410.89	448,633	246,260	202,373	4,350	198,023	481.94
497	LYLE	257.34	298,784	160,351	138,433	14,515	123,918	481.53
727	BIG LK	3,875.88	4,106,415	2,046,949	2,059,467	200,051	1,859,415	479.74
2397	LESUER	1,498.10	1,638,655	857,008	781,647	64,341	717,306	478.81
23	FRAZEE	1,276.84	1,469,231	815,439	653,792	44,406	609,387	477.26
390	LK WOOD	746.15	715,750	341,218	374,533	21,287	353,246	473.42
745	ALBANY	1,814.45	1,901,190	1,006,317	894,873	37,326	857,547	472.62
38	RED LK	1,523.25	1,959,069	923,104	1,035,965	316,968	718,997	472.02
564	TF RV F	2,367.16	2,308,588	1,148,934	1,159,654	45,980	1,113,674	470.47

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
206	ALXNDRA	4,733.84	5,982,041	3,358,663	2,623,378	403,000	2,220,379	469.04
2835	JANESVL	640.15	958,597	620,646	337,951	37,713	300,238	469.01
721	NW PRAG	3,773.09	4,232,993	2,268,723	1,964,270	194,970	1,769,301	468.93
912	MILACA	2,204.08	2,322,788	1,230,068	1,092,720	61,844	1,030,876	467.71
6	S ST PL	3,778.58	5,032,452	2,747,609	2,284,844	524,462	1,760,382	465.88
627	OKLEE	243.95	230,701	115,852	114,849	1,603	113,246	464.22
777	BENSON	1,199.64	1,365,641	752,660	612,981	56,736	556,244	463.68
914	ULEN	336.31	418,191	240,864	177,327	21,630	155,697	462.96
2215	NRMAN	429.30	478,151	269,491	208,660	10,043	198,617	462.65
879	DELANO	2,408.33	2,395,887	1,193,860	1,202,028	92,321	1,109,707	460.78
740	MELROSE	1,693.22	1,873,538	938,719	934,818	157,164	777,654	459.28
846	BRECKRG	1,029.89	1,064,635	562,617	502,018	29,271	472,747	459.03
544	FRGS FL	3,128.48	3,701,299	2,077,048	1,624,251	189,503	1,434,747	458.61
787	BROWRVL	606.46	707,577	398,601	308,976	31,017	277,959	458.33
2198	FILMORE	747.04	855,542	477,117	378,425	36,621	341,804	457.54
836	BUTRFLD	240.11	293,006	164,135	128,870	19,233	109,638	456.61
333	OGILVIE	735.76	746,816	384,455	362,361	27,924	334,437	454.55
2365	GIBBON	959.68	1,104,370	633,114	471,256	35,880	435,376	453.67
659	NRTHFLD	4,498.07	4,825,709	2,528,983	2,296,726	256,695	2,040,031	453.53
2687	HWR W W	1,169.31	1,296,363	705,090	591,273	61,453	529,820	453.10
2689	PIPESTN	1,434.55	1,399,671	675,494	724,177	74,299	649,878	453.02
413	MARSHAL	2,514.13	2,910,648	1,682,848	1,227,801	90,972	1,136,829	452.18
857	LEWISTN	865.52	852,475	438,624	413,850	22,725	391,125	451.90
891	CANBY	654.17	674,661	352,517	322,144	27,086	295,058	451.04
656	FARIBLT	4,655.72	6,218,181	3,611,483	2,606,698	507,123	2,099,575	450.97
415	LYND	180.04	194,666	110,940	83,726	2,635	81,091	450.41
484	PIERZ	1,216.30	1,371,918	783,498	588,421	40,912	547,509	450.14
284	WAYZATA	11,364.33	11,166,049	5,537,965	5,628,084	527,591	5,100,492	448.82
16	SP LK P	5,247.34	5,766,365	3,031,014	2,735,350	381,405	2,353,946	448.60
283	ST LS P	5,001.09	8,007,703	4,906,310	3,101,393	858,048	2,243,345	448.57
2859	GLNCOSL	1,931.81	1,972,865	959,929	1,012,936	149,246	863,690	447.09

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
414	MINEOTA	523.41	595,770	352,644	243,125	9,192	233,933	446.94
2172	KENYON	1,026.80	1,205,787	710,653	495,134	36,483	458,651	446.68
2342	W CENTR	940.07	1,021,762	567,163	454,599	35,812	418,787	445.48
821	MENAHGA	840.47	797,305	401,617	395,688	21,652	374,036	445.03
97	MOOS LK	851.27	867,267	474,239	393,029	14,482	378,546	444.68
77	MANKATO	7,995.98	9,604,544	5,430,194	4,174,350	626,137	3,548,213	443.75
2	HILL CI	396.99	456,304	262,438	193,866	17,974	175,892	443.06
756	BLOM PR	844.66	880,360	448,668	431,692	58,337	373,355	442.02
227	CHATFLD	1,050.97	996,772	504,699	492,073	27,969	464,104	441.60
93	CARLTON	684.50	778,829	456,789	322,040	20,024	302,016	441.22
330	HERN LK	372.56	369,083	187,183	181,900	17,972	163,928	440.00
622	N ST PL	13,662.58	17,717,490	9,942,680	7,774,809	1,766,180	6,008,629	439.79
682	ROSEAU	1,574.03	1,559,983	818,949	741,034	49,352	691,683	439.43
881	MAPL LK	1,109.36	1,169,602	628,082	541,520	54,087	487,432	439.38
2609	WINEMAC	611.95	559,824	282,993	276,831	8,151	268,680	439.06
820	SEBEKA	661.60	617,550	315,837	301,714	11,614	290,100	438.48
877	BUFFALO	6,310.28	6,230,676	3,243,381	2,987,294	229,441	2,757,854	437.04
577	WILO RV	497.53	462,165	242,951	219,214	2,178	217,036	436.23
252	CAN FL	1,588.24	1,503,109	751,787	751,322	59,912	691,410	435.33
786	BERTHA	566.08	594,797	324,862	269,935	25,765	244,170	431.33
696	ELY	691.27	668,581	350,621	317,960	22,101	295,858	427.99
181	BRANERD	8,083.15	9,497,690	5,449,147	4,048,544	589,153	3,459,390	427.98
553	NY MILS	841.32	783,104	411,425	371,679	12,445	359,234	426.99
297	SPNG GR	398.02	303,026	133,979	169,047	-	169,047	424.72
561	GDRIDGE	202.91	168,089	82,005	86,084	-	86,084	424.25
2168	NRHEG	1,136.70	1,175,016	668,525	506,491	24,538	481,953	423.99
833	S WSHTN	18,922.60	19,387,508	10,016,640	9,370,868	1,349,444	8,021,424	423.91
2125	TRITON	1,267.50	1,349,597	736,878	612,720	75,828	536,892	423.58
403	IVANHOE	231.04	205,810	104,050	101,760	4,036	97,725	422.98
578	PINE CT	1,907.16	1,927,440	1,072,405	855,035	49,559	805,475	422.34
499	LEROY	398.49	418,958	233,154	185,804	17,771	168,034	421.68

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
832	MHTOMDI	3,598.36	3,387,917	1,753,669	1,634,248	122,017	1,512,231	420.26
600	FISHER	342.44	304,873	161,481	143,392	-	143,392	418.74
362	LTL FRK	386.24	290,522	125,455	165,066	3,432	161,634	418.48
768	HANCOCK	266.53	266,822	143,802	123,020	11,678	111,342	417.75
1	AITKIN	1,496.57	1,431,918	776,212	655,706	30,581	625,124	417.70
402	HENDRKS	194.14	199,771	119,009	80,762	684	80,078	412.47
62	ORTONVL	549.44	693,940	443,087	250,854	24,257	226,597	412.41
698	FLOODWD	455.36	449,785	231,376	218,409	30,863	187,546	411.86
381	LK SUPR	1,894.47	1,965,769	1,134,301	831,468	52,512	778,956	411.17
173	MT LAKE	588.32	674,458	358,039	316,419	74,707	241,712	410.85
676	BADGER	247.12	238,327	132,769	105,558	4,601	100,956	408.53
883	ROCKFRD	1,878.37	1,901,165	1,048,144	853,020	86,360	766,661	408.15
392	LE CNTR	744.21	796,932	428,633	368,299	65,137	303,163	407.36
761	OWATONA	5,706.71	4,997,054	2,368,729	2,628,324	304,873	2,323,451	407.14
834	STILWTR	10,474.63	11,100,859	6,286,344	4,814,515	553,214	4,261,301	406.82
345	NW LNDN	1,865.46	1,714,082	839,989	874,093	119,806	754,288	404.34
623	ROSEVL	7,493.86	9,156,748	5,331,580	3,825,168	797,239	3,027,930	404.05
423	HTCHNSN	3,520.33	3,012,807	1,502,178	1,510,629	89,644	1,420,985	403.65
2884	REDROCK	574.64	516,205	229,730	286,476	54,680	231,796	403.38
477	PRINCTN	3,915.20	3,726,865	2,048,124	1,678,740	101,857	1,576,884	402.76
885	ST MICH	4,776.27	3,970,438	1,903,769	2,066,670	143,317	1,923,353	402.69
2534	OLIVIA	992.47	1,031,666	585,111	446,555	47,542	399,013	402.04
317	DEER RV	1,102.53	1,136,692	625,253	511,439	68,688	442,751	401.58
22	DET LKS	3,032.51	3,714,005	2,300,729	1,413,276	196,813	1,216,463	401.14
695	CHISHLM	862.12	800,071	410,389	389,682	43,956	345,726	401.02
748	SARTELL	3,406.03	3,364,053	1,920,717	1,443,335	82,518	1,360,818	399.53
840	ST JAMS	1,443.89	1,378,961	747,500	631,462	56,090	575,372	398.49
466	DASSEL	2,618.00	2,395,815	1,234,420	1,161,395	118,751	1,042,644	398.26
278	ORONO	2,978.41	2,850,538	1,537,320	1,313,218	128,091	1,185,127	397.91
203	HAYFLD	1,042.70	1,063,325	548,465	514,859	99,982	414,878	397.89
769	MORRIS	1,092.90	1,459,248	955,900	503,348	68,714	434,634	397.69

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
726	BECKER	2,944.94	2,499,682	1,211,126	1,288,556	120,893	1,167,663	396.50
811	WABASHA	781.28	834,493	469,855	364,638	56,843	307,795	393.96
47	SAUK RP	4,259.31	5,252,092	3,321,231	1,930,861	257,366	1,673,494	392.90
850	ROTHSAY	259.54	202,482	93,138	109,344	7,699	101,645	391.63
739	KIMBALL	896.73	988,369	605,485	382,884	32,337	350,547	390.92
473	ISLE	663.70	551,670	282,498	269,172	9,987	259,185	390.52
138	N BRNCH	4,522.42	4,580,181	2,564,234	2,015,947	250,114	1,765,833	390.46
2895	JCNCNTR	1,406.65	1,723,875	1,052,971	670,903	124,607	546,296	388.37
534	STWRTL	2,007.09	1,810,325	920,417	889,908	115,518	774,391	385.83
300	LA CRES	1,707.10	1,716,278	989,768	726,510	68,308	658,202	385.57
500	STHLAND	739.73	787,820	475,626	312,194	27,690	284,504	384.60
15	ST FRAN	6,831.18	6,258,653	3,430,977	2,827,676	204,372	2,623,304	384.02
91	BARNUM	760.20	695,729	395,957	299,772	10,727	289,045	380.22
831	FORS LK	8,591.94	8,595,543	4,671,242	3,924,302	666,086	3,258,215	379.22
700	HRMANTN	2,295.05	2,235,400	1,313,566	921,834	52,918	868,916	378.60
2310	ARLNGTN	1,462.95	1,435,695	811,392	624,303	71,951	552,352	377.56
186	PEQT LK	1,751.69	1,600,773	867,659	733,114	75,564	657,550	375.38
242	ALDEN	462.88	359,439	183,766	175,673	2,213	173,460	374.74
2448	MARTIN	1,019.16	1,105,632	696,129	409,503	28,021	381,482	374.31
2165	HINCKLY	1,210.33	1,004,811	527,999	476,812	27,136	449,676	371.53
2887	MCLEODW	500.48	334,074	138,893	195,182	9,479	185,702	371.05
535	ROCHSTR	18,140.63	17,408,985	9,466,763	7,942,222	1,220,863	6,721,359	370.51
810	PLAINVU	1,271.18	1,150,347	636,878	513,470	44,757	468,713	368.72
882	MONTCLO	4,513.31	4,799,344	2,731,062	2,068,281	404,209	1,664,072	368.70
492	AUSTIN	4,766.98	5,892,501	3,352,641	2,539,860	788,288	1,751,572	367.44
533	DOVER	1,399.70	1,049,865	529,748	520,117	7,531	512,586	366.21
858	ST CHAS	1,201.54	960,620	470,915	489,705	53,166	436,540	363.32
611	CYRUS	126.66	125,872	75,315	50,557	4,702	45,856	362.04
671	HILLS	372.21	362,399	208,995	153,404	18,691	134,713	361.93
332	MORA	2,186.92	1,947,320	1,115,996	831,325	43,036	788,289	360.46
139	RUSH CI	1,120.03	857,078	432,071	425,006	21,548	403,458	360.22

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2889	LKPRKAU	739.89	647,575	359,633	287,942	21,538	266,404	360.06
51	FOLEY	1,924.94	1,829,741	1,091,015	738,726	45,772	692,954	359.99
264	HERMAN	122.66	105,279	59,077	46,202	2,166	44,036	359.01
2164	GLYNDON	1,519.91	1,356,339	759,097	597,242	56,894	540,348	355.51
581	EDGRTON	328.97	290,992	165,200	125,792	9,990	115,802	352.01
911	CAMBRDG	5,950.60	4,930,448	2,571,974	2,358,475	270,462	2,088,013	350.89
404	LK BNTN	252.97	143,275	53,096	90,179	1,647	88,532	349.97
2754	CDARMTN	481.48	572,166	357,717	214,449	46,759	167,690	348.28
548	PLCN RP	1,274.42	899,968	402,381	497,587	54,267	443,320	347.86
75	ST CLAR	737.64	659,102	395,531	263,571	7,302	256,269	347.42
738	HOLDFRD	1,208.41	846,302	419,186	427,116	8,405	418,711	346.50
2143	WVLELMS	1,166.63	1,350,620	847,439	503,181	99,804	403,377	345.76
511	ADRIAN	745.63	545,803	265,711	280,092	22,480	257,612	345.50
542	BATL LK	632.74	487,980	253,225	234,756	17,328	217,428	343.63
229	LANSBRO	419.63	333,710	179,025	154,684	10,613	144,071	343.33
318	GRND RP	4,402.24	4,508,512	2,708,847	1,799,665	299,450	1,500,215	340.78
514	ELSWRTH	222.95	224,645	148,839	75,807	-	75,807	340.02
547	PRKR PR	665.13	708,035	443,242	264,793	41,753	223,040	335.33
806	ELGIN	564.63	483,214	269,382	213,832	25,231	188,601	334.03
2580	ECENTRL	976.77	1,310,956	772,158	538,798	212,628	326,170	333.93
85	SPGFLD	737.66	618,542	355,055	263,487	19,384	244,103	330.91
690	WARROAD	1,417.98	1,008,055	504,847	503,207	34,342	468,865	330.66
424	LSTR PR	539.81	373,668	180,300	193,368	14,926	178,441	330.56
146	BARNSVL	897.08	816,093	447,815	368,278	72,688	295,590	329.50
750	ROCORI	2,696.01	2,268,223	1,303,416	964,807	78,110	886,697	328.89
2364	BELGRDE	839.62	677,215	360,669	316,546	41,584	274,962	327.48
195	RANDLPH	554.33	325,275	142,885	182,389	2,497	179,893	324.52
316	GRNWAY	1,454.10	1,742,890	1,039,366	703,524	232,834	470,690	323.70
282	ST ANTH	1,974.89	1,577,854	846,435	731,419	93,017	638,402	323.26
701	HIBBING	2,885.93	2,578,065	1,515,862	1,062,203	131,151	931,051	322.62
706	VIRGINA	1,833.83	1,647,780	927,276	720,504	132,156	588,347	320.83

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
704	PROCTOR	2,005.69	1,526,929	834,573	692,356	51,789	640,567	319.37
2159	BUFFLO	636.08	612,369	332,458	279,911	77,474	202,436	318.26
150	HAWLEY	1,038.82	769,432	397,726	371,706	43,058	328,648	316.37
487	UPSALA	463.17	475,221	317,037	158,184	11,886	146,299	315.86
2897	RDWD FL	1,555.74	1,441,609	868,148	573,461	82,829	490,632	315.37
2154	EVELETH	1,540.66	1,066,965	519,489	547,475	62,424	485,051	314.83
2886	GLENVLE	502.78	417,808	220,387	197,421	39,294	158,127	314.50
204	KASSON	2,252.07	1,525,837	795,901	729,935	45,679	684,256	303.83
261	ASHBY	323.67	207,483	102,178	105,305	9,093	96,212	297.25
2144	CHISAGO	4,106.38	3,839,046	2,436,151	1,402,894	193,387	1,209,508	294.54
417	TRACY	844.69	699,208	448,989	250,218	9,037	241,181	285.53
418	RUSSELL	166.81	120,964	66,343	54,621	7,606	47,016	281.85
550	UNDERWD	583.66	373,751	197,746	176,004	12,830	163,174	279.57
2167	LKVIEW	675.35	443,748	220,802	222,945	35,510	187,435	277.54
531	BYRON	1,841.21	1,425,205	820,568	604,637	94,002	510,635	277.34
99	ESKO	1,290.70	942,331	546,596	395,734	38,803	356,931	276.54
294	HOUSTON	1,229.53	587,744	259,555	328,188	5,882	322,307	262.14
2898	WSTBRWG	677.17	372,628	190,107	182,522	7,896	174,626	257.88
208	EVANSVL	226.43	198,612	104,794	93,818	35,463	58,355	257.72
2184	LUVERNE	1,429.45	1,315,491	886,226	429,265	61,433	367,832	257.32
253	GOODHUE	705.51	451,491	259,967	191,524	12,797	178,727	253.33
255	PINE IS	1,427.08	832,364	424,464	407,900	47,095	360,806	252.83
100	WRENSHL	426.50	273,795	147,608	126,187	21,584	104,603	245.26
513	BREWSTR	211.04	125,094	74,674	50,420	-	50,420	238.91
371	BELNGHM	134.34	54,861	25,138	29,723	-	29,723	221.25
640	WABASSO	481.82	307,581	193,387	114,194	9,562	104,632	217.16
95	CROMWEL	361.43	226,441	136,131	90,310	12,428	77,882	215.48
213	OSAKIS	840.04	447,471	263,947	183,524	11,005	172,519	205.37
207	BRANDON	363.35	220,460	130,272	90,188	17,556	72,631	199.89
516	RONDK	141.52	104,308	73,496	30,813	4,557	26,256	185.53
763	MEDFORD	823.40	368,891	204,995	163,895	25,284	138,611	168.34

TABLE 6

Minnesota Department of Education
Program Finance

SPEDIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2006 Final
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted Adjusted Net Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
635	MILROY	84.33	15,817	6,191	9,626	-	9,626	114.15
409	TYLER	354.27	118,057	73,978	44,079	4,014	40,065	113.09
323	FRANCNA	31.07	6,381	-	6,381	4,953	1,428	45.97
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TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		923,325.03	1,225,826,636	611,293,401	614,533,235	66,169,400	548,363,835	
1	AITKIN	1,519.59	1,603,605	789,416	814,189	30,192	783,998	515.93
1	MPLS	40,651.52	101,500,019	46,449,228	55,050,791	10,642,056	44,408,735	1,092.42
2	HILL CITY	369.72	480,107	229,021	251,086	13,547	237,539	642.48
4	MCGREGOR	492.09	614,966	275,235	339,730	56	339,674	690.27
6	SOUTH ST. PAUL	3,815.73	4,520,831	2,530,210	1,990,621	453,367	1,537,254	402.87
11	ANOKA-HENNEPIN	46,974.71	66,672,696	31,626,770	35,045,925	3,531,829	31,514,096	670.87
12	CENTENNIAL	8,094.87	11,342,256	6,006,823	5,335,433	419,207	4,916,227	607.33
13	COLUMBIA HEIGHTS	3,427.15	5,329,132	2,187,518	3,141,614	523,521	2,618,093	763.93
14	FRIDLEY	2,990.73	4,603,145	2,655,993	1,947,152	304,836	1,642,316	549.14
15	ST. FRANCIS	6,694.44	6,809,910	3,024,687	3,785,223	156,371	3,628,852	542.07
16	SPRING LAKE PARK	5,274.46	5,317,574	2,690,791	2,626,783	428,077	2,198,707	416.86
22	DETROIT LAKES	3,106.96	3,729,689	2,082,726	1,646,963	237,730	1,409,233	453.57
23	FRAZEE	1,189.82	1,378,929	641,817	737,112	43,791	693,321	582.71
25	PINE POINT	67.44	191,720	82,659	109,061	1,066	107,995	1,601.35
31	BEMIDJI	5,350.91	9,052,587	5,494,170	3,558,417	422,556	3,135,861	586.04
32	BLACKDUCK	823.83	1,308,775	673,611	635,164	30,746	604,418	733.67
36	KELLIHER	303.09	399,118	196,563	202,554	-	202,554	668.30
38	RED LAKE	1,418.92	2,323,199	597,624	1,725,575	230,356	1,495,218	1,053.77
47	SAUK RAPIDS	4,310.28	5,181,279	3,400,374	1,780,904	244,779	1,536,125	356.39
51	FOLEY	1,947.75	1,919,648	874,689	1,044,959	43,272	1,001,687	514.28
62	ORTONVILLE	526.63	663,223	497,957	165,266	32,673	132,594	251.78
75	ST. CLAIR	723.02	515,090	239,583	275,506	9,581	265,925	367.80
77	MANKATO	8,071.48	10,422,554	5,731,993	4,690,561	596,107	4,094,454	507.27
81	COMFREY	178.57	185,343	67,949	117,394	10,220	107,174	600.18
84	SLEEPY EYE	750.85	784,356	334,009	450,348	24,615	425,733	567.00
85	SPRINGFIELD	709.37	561,524	234,865	326,659	18,324	308,335	434.66
88	NEW ULM	2,491.21	3,060,672	1,208,208	1,852,464	106,079	1,746,385	701.02
91	BARNUM	781.78	835,173	527,444	307,729	5,719	302,011	386.31
93	CARLTON	705.80	775,265	293,246	482,019	21,225	460,793	652.87
94	CLOQUET	2,948.37	3,900,369	1,906,015	1,994,354	296,924	1,697,430	575.72
95	CROMWELL	350.09	259,384	108,268	151,116	9,990	141,126	403.11
97	MOOSE LAKE	862.92	883,929	408,475	475,454	9,043	466,411	540.50

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
99	ESKO	1,292.70	1,003,042	591,600	411,442	25,569	385,873	298.50
100	WRENSHALL	408.30	244,002	44,349	199,652	16,577	183,075	448.38
108	NORWOOD	1,215.16	1,968,548	1,159,122	809,426	59,297	750,128	617.31
110	WACONIA	3,279.23	4,203,482	2,088,840	2,114,642	160,378	1,954,264	595.95
111	WATERTOWN-MAYER	1,792.82	2,192,485	1,247,909	944,576	75,648	868,928	484.67
112	CHASKA	10,101.57	12,389,922	6,898,187	5,491,735	337,511	5,154,224	510.24
113	WALKER-AKELEY	1,054.30	2,102,142	1,157,037	945,105	71,379	873,726	828.73
115	CASS LAKE	1,227.68	2,865,508	1,661,358	1,204,150	272,253	931,897	759.07
116	PILLAGER	906.89	1,705,373	980,113	725,260	70,366	654,893	722.13
118	REMER	546.96	1,250,138	738,901	511,237	83,687	427,551	781.69
129	MONTEVIDEO	1,778.68	2,392,829	1,292,524	1,100,305	89,143	1,011,162	568.49
138	NORTH BRANCH	4,466.12	5,363,876	2,344,463	3,019,413	299,615	2,719,798	608.98
139	RUSH CITY	1,098.25	855,401	362,026	493,375	8,168	485,207	441.80
146	BARNESVILLE	916.78	749,425	357,637	391,787	44,817	346,970	378.47
150	HAWLEY	1,044.91	653,460	202,820	450,640	38,086	412,554	394.82
152	MOORHEAD	6,128.46	11,484,022	6,411,319	5,072,704	417,079	4,655,624	759.67
162	BAGLEY	1,175.18	1,523,506	702,080	821,426	95,299	726,126	617.89
166	COOK COUNTY	683.00	678,832	258,564	420,268	5,173	415,095	607.75
173	MOUNTAIN LAKE	547.24	615,124	283,063	332,061	33,805	298,256	545.02
177	WINDOM	1,126.35	1,628,343	685,977	942,367	83,396	858,970	762.61
181	BRAINERD	8,026.49	10,454,143	4,900,187	5,553,957	618,236	4,935,721	614.93
182	CROSBY	1,455.59	2,636,643	1,200,643	1,435,999	69,279	1,366,721	938.95
186	PEQUOT LAKES	1,770.32	1,742,642	883,291	859,350	45,820	813,530	459.54
191	BURNSVILLE	12,024.31	20,913,893	10,378,755	10,535,138	1,127,903	9,407,235	782.35
192	FARMINGTON	6,884.78	7,584,132	4,175,881	3,408,251	374,551	3,033,700	440.64
194	LAKEVILLE	12,850.98	16,758,848	8,259,400	8,499,447	770,692	7,728,755	601.41
195	RANDOLPH	592.90	260,585	150,457	110,128	1,928	108,201	182.49
196	ROSEMOUNT-APPLE	32,159.52	49,252,005	24,783,039	24,468,966	3,284,689	21,184,278	658.72
197	WEST ST. PAUL	5,282.10	7,912,881	3,853,195	4,059,686	445,983	3,613,703	684.14
199	INVER GROVE	4,441.99	6,201,466	3,410,553	2,790,913	374,797	2,416,116	543.93
200	HASTINGS	5,891.17	6,801,250	4,172,627	2,628,623	354,477	2,274,146	386.03
203	HAYFIELD	1,037.32	883,006	399,102	483,904	19,628	464,276	447.57
204	KASSON-MANTORVILLE	2,286.58	1,530,053	672,938	857,114	40,230	816,885	357.25

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
206	ALEXANDRIA	4,682.92	5,499,438	2,673,079	2,826,358	344,869	2,481,490	529.90
207	BRANDON	358.23	232,623	52,415	180,207	16,054	164,153	458.23
208	EVANSVILLE	214.80	163,652	42,084	121,568	22,176	99,392	462.72
213	OSAKIS	846.82	461,628	255,390	206,238	11,737	194,501	229.68
227	CHATFIELD	1,033.65	761,581	358,163	403,418	83,019	320,398	309.97
229	LANESBORO	428.46	273,700	148,573	125,127	8,928	116,199	271.20
238	MABEL-CANTON	372.83	321,834	126,239	195,595	3,088	192,507	516.34
239	RUSHFORD-PETERS	761.10	836,119	297,548	538,571	8,766	529,805	696.10
241	ALBERT LEA	4,042.35	6,225,482	2,961,989	3,263,492	501,562	2,761,930	683.25
242	ALDEN	457.06	365,188	200,105	165,082	6,248	158,834	347.51
252	CANNON FALLS	1,519.16	1,304,848	457,928	846,921	70,171	776,750	511.30
253	GOODHUE	718.93	392,120	169,925	222,195	12,379	209,816	291.84
255	PINE ISLAND	1,411.53	742,468	346,373	396,095	13,246	382,849	271.23
256	RED WING	3,343.80	5,145,992	2,459,120	2,686,872	306,863	2,380,009	711.77
261	ASHBY	315.83	163,097	86,762	76,335	16,219	60,116	190.34
264	HERMAN-NORCROSS	128.77	86,585	31,461	55,124	3,284	51,840	402.58
270	HOPKINS	9,319.90	13,829,546	8,843,935	4,985,611	593,460	4,392,151	471.27
271	BLOOMINGTON	12,156.11	17,269,997	9,538,329	7,731,668	1,488,340	6,243,328	513.60
272	EDEN PRAIRIE	11,359.27	13,401,863	6,654,270	6,747,592	524,952	6,222,641	547.80
273	EDINA	8,709.67	10,792,968	5,870,146	4,922,822	314,698	4,608,124	529.08
276	MINNETONKA	8,997.90	11,060,797	5,803,399	5,257,398	683,409	4,573,989	508.34
277	WESTONKA	2,623.22	4,025,329	2,446,687	1,578,641	170,442	1,408,200	536.82
278	ORONO	3,016.45	3,037,516	1,544,846	1,492,670	68,144	1,424,526	472.25
279	OSSEO	25,476.07	44,092,910	23,028,092	21,064,818	3,008,509	18,056,309	708.76
280	RICHFIELD	4,822.44	6,520,121	3,219,073	3,301,048	535,252	2,765,795	573.53
281	ROBBINSDALE	15,592.91	19,610,978	10,989,283	8,621,695	1,783,960	6,837,734	438.52
282	ST. ANTHONY-NEW	2,008.94	1,460,894	892,130	568,764	78,769	489,995	243.91
283	ST. LOUIS PARK	4,970.33	7,820,510	4,421,373	3,399,138	696,653	2,702,484	543.72
284	WAYZATA	11,547.71	10,765,026	5,676,782	5,088,244	450,694	4,637,549	401.60
286	BROOKLYN CENTER	2,009.82	2,196,953	1,135,578	1,061,375	176,311	885,064	440.37
294	HOUSTON	1,318.04	674,334	348,150	326,183	399	325,784	247.17
297	SPRING GROVE	397.15	281,300	103,204	178,096	125	177,972	448.12
299	CALEDONIA	973.59	1,413,870	700,456	713,414	84,488	628,926	645.99

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
300	LACRESCENT	1,658.99	1,955,245	1,024,037	931,208	54,898	876,310	528.22
306	LAPORTE	328.73	465,769	296,585	169,184	8,911	160,273	487.55
308	NEVIS	623.78	742,704	398,277	344,426	23,932	320,494	513.79
309	PARK RAPIDS	1,872.93	2,487,234	1,098,886	1,388,348	85,790	1,302,558	695.47
314	BRAHAM	1,102.36	1,660,837	395,160	1,265,676	40,735	1,224,942	1,111.20
316	GREENWAY	1,407.09	1,777,428	704,995	1,072,433	229,842	842,591	598.82
317	DEER RIVER	1,116.93	1,007,655	572,114	435,542	51,598	383,944	343.75
318	GRAND RAPIDS	4,325.08	4,715,608	2,907,684	1,807,924	278,194	1,529,730	353.69
319	NASHWAUK-KEEWAT	713.53	1,602,999	906,879	696,120	66,002	630,118	883.10
323	FRANCONIA	36.46	-	(16,046)	16,046	5,407	10,639	291.79
330	HERON LAKE-OKABE	391.94	264,158	92,826	171,332	25,335	145,997	372.50
332	MORA	2,156.48	2,892,913	969,168	1,923,745	38,622	1,885,124	874.17
333	OGILVIE	724.53	777,213	362,062	415,151	45,667	369,484	509.96
345	NEW LONDON-SPICE	1,853.85	1,844,131	648,532	1,195,599	93,525	1,102,074	594.48
347	WILLMAR	4,688.03	7,489,472	4,359,499	3,129,973	228,898	2,901,075	618.83
356	LANCASTER	225.73	270,702	144,596	126,106	5,488	120,619	534.35
361	INTERNATIONAL FA	1,518.80	1,995,498	682,991	1,312,508	48,488	1,264,020	832.25
362	LITTLEFORK-BIG F	401.14	280,414	119,593	160,821	4,475	156,345	389.75
363	SOUTH KOOCHICHIN	425.49	557,299	326,596	230,702	26,859	203,844	479.08
371	BELLINGHAM	134.05	32,425	(100,137)	132,563	5,807	126,755	945.58
378	DAWSON	613.11	858,446	391,586	466,860	23,152	443,708	723.70
381	LAKE SUPERIOR	1,843.05	1,923,578	844,359	1,079,219	45,869	1,033,350	560.67
390	LAKE OF THE WOOD	689.10	728,234	344,257	383,977	5,901	378,077	548.65
391	CLEVELAND	472.85	426,432	141,657	284,775	22,493	262,282	554.68
392	LECENTER	754.51	845,321	315,171	530,150	71,219	458,930	608.25
394	MONTGOMERY	1,210.99	1,255,611	579,275	676,336	133,398	542,938	448.34
402	HENDRICKS	188.03	197,700	141,960	55,740	-	55,740	296.44
403	IVANHOE	209.64	182,989	24,274	158,715	6,572	152,143	725.74
404	LAKE BENTON	228.53	136,844	28,518	108,326	262	108,064	472.86
411	BALATON	103.42	50,244	(73,002)	123,246	2,795	120,451	1,164.68
413	MARSHALL	2,471.19	2,928,138	1,625,283	1,302,855	69,400	1,233,456	499.13
414	MINNEOTA	541.80	568,548	316,486	252,062	7,626	244,436	451.16
415	LYND	186.80	158,179	52,021	106,158	9,000	97,158	520.12

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
417	TRACY	808.06	679,457	428,210	251,246	12,654	238,592	295.26
423	HUTCHINSON	3,431.37	3,335,856	1,482,353	1,853,504	138,213	1,715,291	499.89
424	LESTER PRAIRIE	537.53	295,116	155,648	139,468	23,936	115,532	214.93
432	MAHNOMEN	747.37	1,189,727	556,117	633,610	101,537	532,073	711.93
435	WAUBUN	719.23	923,621	278,558	645,063	83,078	561,985	781.37
441	NEWFOLDEN	411.08	593,153	364,098	229,055	6,068	222,987	542.44
447	GRYGLA	243.23	256,224	140,893	115,331	-	115,331	474.17
458	TRUMAN	413.59	522,841	173,431	349,410	28,145	321,265	776.77
463	EDEN VALLEY	1,003.61	1,107,772	500,623	607,148	33,557	573,591	571.53
465	LITCHFIELD	2,057.30	2,460,961	1,274,618	1,186,343	61,800	1,124,542	546.61
466	DASSEL-COKATO	2,651.86	2,138,212	1,183,250	954,962	70,198	884,764	333.64
473	ISLE	677.73	613,027	279,539	333,488	16,788	316,700	467.30
477	PRINCETON	3,982.27	3,749,329	1,571,505	2,177,825	126,640	2,051,185	515.08
480	ONAMIA	823.83	2,018,602	1,257,155	761,448	109,346	652,102	791.55
482	LITTLE FALLS	3,000.98	3,524,697	1,823,455	1,701,241	233,308	1,467,933	489.15
484	PIERZ	1,203.14	1,327,502	650,571	676,931	36,450	640,481	532.34
485	ROYALTON	779.43	801,574	286,014	515,560	25,258	490,302	629.05
486	SWANVILLE	425.13	351,380	130,547	220,833	8,385	212,448	499.72
487	UPSALA	483.34	346,584	126,292	220,292	12,839	207,453	429.21
492	AUSTIN	4,822.89	6,135,725	3,376,414	2,759,311	572,568	2,186,743	453.41
495	GRAND MEADOW	401.49	557,812	279,294	278,518	9,660	268,858	669.65
497	LYLE	272.04	258,937	97,519	161,418	16,187	145,232	533.86
499	LEROY	366.91	404,627	119,728	284,899	18,342	266,557	726.49
500	SOUTHLAND	726.49	695,933	340,431	355,501	36,213	319,288	439.49
505	FULDA	518.15	642,600	302,578	340,022	27,398	312,624	603.35
507	NICOLLET	349.24	296,303	126,786	169,517	5,746	163,771	468.94
508	ST. PETER	2,153.90	2,896,660	894,517	2,002,143	128,893	1,873,250	869.70
511	ADRIAN	764.74	594,797	354,903	239,894	24,366	215,528	281.83
513	BREWSTER	196.39	132,846	(36,575)	169,421	7,644	161,777	823.75
514	ELLSWORTH	222.09	201,009	94,436	106,574	-	106,574	479.87
516	ROUND LAKE	136.54	116,546	127,100	(10,554)	1,695	(12,249)	(89.71)
518	WORTHINGTON	2,465.90	3,657,292	1,689,336	1,967,955	165,458	1,802,497	730.97
531	BYRON	1,868.58	1,330,817	680,094	650,723	76,186	574,537	307.47

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
533	DOVER-EYOTA	1,379.72	942,820	471,957	470,863	16,450	454,413	329.35
534	STEWARTVILLE	2,056.57	1,761,584	757,880	1,003,704	84,949	918,755	446.74
535	ROCHESTER	18,197.56	18,832,245	8,837,909	9,994,336	1,065,684	8,928,651	490.65
542	BATTLE LAKE	622.78	300,786	119,366	181,420	22,281	159,139	255.53
544	FERGUS FALLS	2,995.09	3,134,979	1,965,599	1,169,380	150,377	1,019,003	340.22
545	HENNING	422.92	374,099	109,614	264,484	8,344	256,141	605.65
547	PARKERS PRAIRIE	690.42	682,005	374,279	307,726	48,701	259,025	375.17
548	PELICAN RAPIDS	1,228.31	699,557	234,079	465,478	48,711	416,767	339.30
549	PERHAM	1,792.56	2,230,746	1,061,236	1,169,510	80,331	1,089,179	607.61
550	UNDERWOOD	596.09	270,619	154,015	116,603	17,036	99,568	167.03
553	NEW YORK MILLS	858.34	809,803	334,751	475,052	16,689	458,363	534.01
561	GOODRIDGE	222.62	169,318	117,311	52,007	-	52,007	233.61
564	THIEF RIVER FALL	2,331.05	2,225,557	879,581	1,345,976	19,053	1,326,924	569.24
577	WILLOW RIVER	504.54	376,406	181,749	194,656	5,680	188,976	374.55
578	PINE CITY	1,901.71	2,101,406	1,074,140	1,027,267	68,009	959,258	504.42
581	EDGERTON	341.51	393,884	240,758	153,125	3,844	149,282	437.12
592	CLIMAX	156.58	249,292	114,637	134,655	13,337	121,318	774.80
593	CROOKSTON	1,573.02	2,154,707	1,019,589	1,135,119	32,512	1,102,606	700.95
595	EAST GRAND FORKS	2,012.77	1,843,835	1,015,457	828,377	38,704	789,674	392.33
599	FERTILE-BELTRAMI	568.79	632,034	365,670	266,364	8,275	258,089	453.75
600	FISHER	347.07	278,315	169,103	109,212	10,027	99,185	285.78
601	FOSSTON	753.64	905,029	453,109	451,919	28,033	423,887	562.45
611	CYRUS	128.29	122,771	9,119	113,652	5,216	108,436	845.24
621	MOUNDS VIEW	11,839.34	17,753,543	10,264,901	7,488,641	934,974	6,553,667	553.55
622	NORTH ST. PAUL-M	13,751.73	15,893,122	7,680,398	8,212,724	1,936,107	6,276,617	456.42
623	ROSEVILLE	7,573.65	8,902,549	4,400,688	4,501,861	788,735	3,713,126	490.27
624	WHITE BEAR LAKE	9,931.45	15,213,882	7,644,474	7,569,408	731,568	6,837,840	688.50
625	ST. PAUL	46,051.51	88,487,407	44,922,274	43,565,133	519,092	43,046,042	934.74
627	OKLEE	237.35	157,139	80,072	77,067	815	76,253	321.27
628	PLUMMER	160.02	247,965	167,116	80,849	-	80,849	505.24
630	RED LAKE FALLS	439.25	570,840	309,190	261,650	-	261,650	595.68
635	MILROY	85.16	21,283	(30,472)	51,755	162	51,594	605.85
640	WABASSO	472.30	318,857	135,632	183,225	5,677	177,548	375.92

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
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January 10, 2008
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
656	FARIBAULT	4,628.71	6,730,227	3,183,781	3,546,446	512,359	3,034,087	655.49
659	NORTHFIELD	4,507.78	5,182,670	2,352,291	2,830,379	276,124	2,554,255	566.63
671	HILLS-BEAVER CRE	386.76	414,966	198,864	216,103	14,371	201,732	521.59
676	BADGER	261.84	212,855	100,966	111,889	5,934	105,955	404.66
682	ROSEAU	1,545.72	1,466,971	731,212	735,759	37,161	698,598	451.96
690	WARROAD	1,426.17	1,125,107	495,788	629,319	34,470	594,849	417.10
695	CHISHOLM	865.01	802,286	180,279	622,007	49,976	572,031	661.30
696	ELY	654.57	722,697	295,063	427,634	32,149	395,485	604.19
698	FLOODWOOD	438.73	389,745	238,782	150,964	22,978	127,985	291.72
700	HERMANTOWN	2,321.53	2,526,830	1,534,021	992,810	35,715	957,094	412.27
701	HIBBING	2,833.03	2,585,223	1,520,063	1,065,160	124,907	940,253	331.89
704	PROCTOR	1,929.59	1,680,035	710,972	969,064	42,855	926,209	480.00
706	VIRGINIA	1,826.58	1,865,060	646,895	1,218,164	142,368	1,075,796	588.97
707	NETT LAKE	126.77	211,223	(24,198)	235,421	8,736	226,685	1,788.16
709	DULUTH	11,396.20	17,974,563	9,413,847	8,560,716	937,747	7,622,969	668.90
712	MOUNTAIN IRON-BU	647.66	1,136,162	672,530	463,632	15,283	448,348	692.26
716	BELLE PLAINE	1,783.65	1,360,791	1,022,554	338,237	153,933	184,303	103.33
717	JORDAN	1,815.90	1,443,072	1,166,115	276,956	170,119	106,838	58.83
719	PRIOR LAKE	7,566.31	6,036,787	4,383,446	1,653,341	673,262	980,079	129.53
720	SHAKOPEE	6,793.78	8,593,976	4,506,520	4,087,456	390,399	3,697,057	544.18
721	NEW PRAGUE	3,903.57	4,025,713	2,287,338	1,738,375	152,644	1,585,731	406.23
726	BECKER	3,050.43	2,927,338	910,962	2,016,376	78,660	1,937,716	635.23
727	BIG LAKE	4,125.71	4,224,837	1,455,559	2,769,279	175,722	2,593,557	628.63
728	ELK RIVER	13,504.67	17,172,748	8,421,529	8,751,219	728,485	8,022,734	594.07
738	HOLDINGFORD	1,169.16	830,907	309,285	521,622	15,386	506,236	432.99
739	KIMBALL	879.71	837,770	472,338	365,432	21,147	344,285	391.36
740	MELROSE	1,650.82	1,824,675	702,073	1,122,602	107,722	1,014,880	614.77
741	PAYNESVILLE	1,228.41	1,476,260	735,078	741,181	38,110	703,072	572.34
742	ST. CLOUD	10,805.41	22,032,102	11,435,499	10,596,602	429,834	10,166,768	940.90
743	SAUK CENTRE	1,260.29	1,402,984	711,314	691,670	46,373	645,297	512.02
745	ALBANY	1,852.99	1,806,088	932,058	874,030	14,036	859,993	464.11
748	SARTELL	3,549.12	3,288,546	1,409,247	1,879,298	87,717	1,791,581	504.80
750	COLD SPRING	2,656.88	2,338,416	1,062,559	1,275,857	82,347	1,193,510	449.21

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
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		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
756	BLOOMING PRAIRIE	838.80	785,496	378,199	407,297	41,370	365,927	436.25
761	OWATONNA	5,744.19	5,819,715	2,481,571	3,338,144	250,813	3,087,331	537.47
763	MEDFORD	848.95	426,757	72,682	354,074	17,397	336,677	396.58
768	HANCOCK	287.46	223,796	88,581	135,214	9,503	125,712	437.32
769	MORRIS	1,014.56	1,343,855	922,884	420,972	53,307	367,665	362.39
771	CHOKIO-ALBERTA	201.15	156,359	27,701	128,658	-	128,658	639.61
775	KERKHOVEN-MURDC	658.74	706,111	396,241	309,870	12,089	297,781	452.05
777	BENSON	1,150.71	1,499,635	809,844	689,791	26,483	663,308	576.43
786	BERTHA-HEWITT	559.16	552,184	189,565	362,619	10,863	351,756	629.08
787	BROWERVILLE	603.01	721,772	484,853	236,919	21,322	215,597	357.54
801	BROWNS VALLEY	125.52	197,245	101,446	95,800	775	95,025	757.05
803	WHEATON	505.63	522,293	259,797	262,496	22,938	239,559	473.78
811	WABASHA	755.29	728,521	311,019	417,502	38,834	378,669	501.36
813	LAKE CITY	1,544.02	1,631,579	551,489	1,080,090	79,699	1,000,391	647.91
815	PRINSBURG	0.00	155,106	121,068	34,038	-	34,038	
818	VERNDALE	511.54	623,148	340,699	282,449	23,077	259,372	507.04
820	SEBEKA	642.44	604,289	215,033	389,257	15,380	373,877	581.96
821	MENAHGA	858.21	719,599	191,633	527,965	26,706	501,259	584.08
829	WASECA	2,177.30	3,442,293	2,155,014	1,287,279	130,619	1,156,660	531.24
831	FOREST LAKE	8,425.89	8,490,875	3,858,436	4,632,440	636,714	3,995,726	474.22
832	MAHTOMEDI	3,593.69	3,280,794	1,712,684	1,568,109	84,799	1,483,311	412.75
833	SOUTH WASHINGTON	19,081.76	21,170,838	9,000,151	12,170,687	1,334,822	10,835,865	567.87
834	STILLWATER	10,451.68	11,527,039	5,524,310	6,002,729	496,716	5,506,013	526.81
836	BUTTERFIELD	233.35	262,035	78,774	183,261	5,170	178,090	763.19
837	MADELIA	662.28	733,935	239,735	494,200	13,289	480,911	726.14
840	ST. JAMES	1,409.49	1,222,197	521,563	700,634	43,666	656,967	466.10
846	BRECKENRIDGE	1,020.51	942,104	549,731	392,373	26,214	366,159	358.80
850	ROTHSAY	242.47	104,214	70,595	33,619	661	32,958	135.93
852	CAMPBELL-TINTAH	135.96	134,948	57,914	77,034	12,645	64,390	473.59
857	LEWISTON	866.90	789,379	386,214	403,165	12,011	391,154	451.21
858	ST. CHARLES	1,187.48	797,736	345,849	451,888	42,798	409,090	344.50
861	WINONA	4,312.91	7,372,835	3,098,856	4,273,980	688,495	3,585,485	831.34
876	ANNANDALE	2,130.29	2,080,225	1,091,089	989,136	85,867	903,268	424.01

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
877	BUFFALO	6,418.74	6,745,639	3,337,284	3,408,355	250,574	3,157,781	491.96
879	DELANO	2,524.79	2,211,638	1,038,633	1,173,004	64,970	1,108,035	438.86
881	MAPLE LAKE	1,129.71	1,291,304	685,598	605,707	60,495	545,212	482.61
882	MONTICELLO	4,506.16	5,374,211	4,209,947	1,164,264	373,880	790,384	175.40
883	ROCKFORD	1,857.54	1,770,065	850,404	919,661	64,882	854,779	460.17
885	ST. MICHAEL-ALBE	5,054.29	4,269,488	1,316,117	2,953,370	126,111	2,827,260	559.38
891	CANBY	633.53	591,822	303,368	288,455	10,484	277,971	438.77
911	CAMBRIDGE-ISANTI	5,931.31	3,231,819	3,046,431	185,388	206,381	(20,993)	(3.54)
912	MILACA	2,212.15	2,744,818	1,418,417	1,326,401	125,908	1,200,493	542.68
914	ULEN-HITTERDAL	340.19	333,167	184,964	148,203	22,901	125,301	368.33
2071	LAKE CRYSTAL-WEL	907.28	1,102,159	339,446	762,713	29,804	732,908	807.81
2125	TRITON	1,273.66	1,148,773	453,392	695,381	72,320	623,061	489.19
2134	UNITED SOUTH CENT	982.91	1,717,473	779,972	937,501	50,448	887,053	902.48
2135	MAPLE RIVER	1,400.99	1,538,727	952,048	586,679	77,929	508,750	363.14
2137	KINGSLAND	906.95	1,259,243	507,381	751,863	78,062	673,801	742.93
2142	ST. LOUIS COUNTY	2,502.87	3,240,939	1,420,885	1,820,054	180,459	1,639,596	655.09
2143	WATERVILLE-ELYSIA	1,131.26	1,322,341	599,092	723,248	83,698	639,551	565.34
2144	CHISAGO LAKES ARE	4,089.94	4,707,381	2,606,842	2,100,538	235,213	1,865,326	456.08
2149	MINNEWASKA	1,431.26	3,247,268	2,030,192	1,217,076	96,412	1,120,665	782.99
2154	EVELETH-GILBERT	1,528.98	1,022,111	259,361	762,750	63,159	699,591	457.55
2155	WADENA-DEER CREE	1,342.80	1,622,166	571,659	1,050,507	57,866	992,641	739.23
2159	BUFFALO LAKE-HECT	634.11	581,347	319,924	261,423	43,222	218,201	344.11
2164	DILWORTH-GLYNDON	1,497.59	1,285,425	551,983	733,442	66,513	666,928	445.33
2165	HINCKLEY-FINLAYS	1,199.42	1,057,064	431,495	625,569	23,147	602,422	502.26
2167	LAKEVIEW	664.53	489,751	225,375	264,376	15,489	248,887	374.53
2168	NRHEG	1,131.96	1,203,027	662,730	540,296	15,737	524,560	463.41
2169	MURRAY COUNTY	868.37	1,094,331	467,403	626,927	38,920	588,008	677.14
2170	STAPLES-MOTLEY	1,641.78	2,329,296	657,509	1,671,787	131,619	1,540,168	938.11
2171	KITTSOON CENTRAL	381.62	559,244	244,394	314,850	6,837	308,013	807.12
2172	KENYON-WANAMING	1,033.82	905,645	360,019	545,627	64,624	481,003	465.27
2174	PINE RIVER-BACKU	1,171.63	1,772,136	923,703	848,433	124,588	723,845	617.81
2176	WARREN-ALVARADO	552.04	767,352	195,637	571,715	70,926	500,789	907.16
2180	MACCRAY	867.36	1,101,938	501,191	600,747	31,900	568,847	655.84

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2184	LUVERNE	1,414.97	1,512,926	821,010	691,916	50,286	641,630	453.46
2190	YELLOW MEDICINE E	1,221.47	1,840,299	741,136	1,099,163	22,013	1,077,150	881.85
2198	FILMORE CENTRAL	716.03	612,004	230,247	381,758	44,703	337,055	470.73
2215	NORMAN COUNTY EA	407.96	492,807	202,466	290,341	8,388	281,953	691.13
2310	SIBLEY EAST	1,450.47	1,349,111	508,686	840,426	70,212	770,214	531.01
2311	CLEARBROOK-GONV	558.81	623,746	268,494	355,252	9,668	345,584	618.43
2342	WEST CENTRAL ARE	927.08	860,511	420,685	439,825	16,889	422,936	456.20
2358	KARLSTAD-STRANDC	289.94	337,951	144,887	193,064	-	193,064	665.88
2364	BELGRADE-BROOTE	825.82	740,665	196,757	543,908	25,032	518,876	628.32
2365	G.F.W.	953.58	1,131,472	496,463	635,009	27,785	607,224	636.78
2396	A.C.G.C.	969.21	1,288,531	565,086	723,445	52,003	671,441	692.77
2397	LESUEUR-HENDERSO	1,432.42	1,425,881	393,116	1,032,766	35,523	997,242	696.19
2448	MARTIN COUNTY	966.31	1,004,595	586,256	418,339	22,299	396,041	409.85
2527	HALSTAD-HENDRUM	333.83	440,858	226,548	214,309	17,757	196,552	588.78
2534	OLIVIA-BIRD ISLA	956.57	801,143	429,301	371,842	22,003	349,839	365.72
2536	GRANADA HUNTLEY-	341.28	380,054	196,860	183,194	49,688	133,507	391.19
2580	SANDSTONE-ASKOV	964.12	1,333,219	686,193	647,026	210,861	436,165	452.40
2609	WIN-E-MAC	590.51	388,755	131,070	257,684	13,489	244,195	413.53
2683	GREENBUSH-MIDDLE	541.73	561,940	279,745	282,195	5,953	276,243	509.93
2687	HOWARD LAKE-WAV	1,182.46	1,372,932	557,320	815,612	77,488	738,124	624.23
2689	PIPESTONE-JASPER	1,414.03	1,448,408	676,035	772,373	63,560	708,813	501.27
2711	MESABI EAST	1,018.94	1,280,304	536,028	744,276	58,986	685,290	672.55
2752	FAIRMONT AREA SCH	2,128.02	2,549,632	803,545	1,746,087	122,111	1,623,975	763.14
2753	LONG PRAIRIE-GREY	1,465.52	1,542,900	436,485	1,106,415	67,151	1,039,264	709.14
2754	CEDAR MOUNTAIN	490.27	561,709	328,023	233,685	30,053	203,632	415.35
2759	EAGLE BEND-CLARIS	390.74	392,055	19,006	373,049	31,985	341,063	872.87
2805	ZUMBROTA-MAZEPP	1,317.32	1,198,623	606,765	591,858	31,241	560,617	425.57
2835	JANESVILLE-WALDO	634.17	854,603	361,139	493,463	47,006	446,457	704.00
2853	MADISON-MARIETTA	1,148.02	1,511,553	658,567	852,986	17,360	835,625	727.88
2854	ADA-BORUP	633.68	788,626	456,992	331,634	25,489	306,145	483.12
2856	STEPHEN-ARGYLE	410.84	496,750	187,309	309,441	-	309,441	753.19
2859	GLENCOE-SILVER LA	1,928.10	1,477,087	891,922	585,165	135,868	449,297	233.03
2860	BLUE EARTH-DELAVA	1,457.93	1,850,789	833,244	1,017,545	75,416	942,129	646.21

TABLE 7

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenue and Expenditures

January 10, 2008
District Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2884	RED ROCK CENTRAL	567.40	395,009	76,573	318,436	12,717	305,719	538.81
2886	GLENVILLE-EMMONS	498.09	369,948	203,922	166,027	22,157	143,870	288.84
2887	MCLEOD WEST SCHC	467.15	245,151	110,092	135,059	11,767	123,292	263.92
2888	CLINTON-GRACEVILL	480.89	464,854	191,197	273,657	5,708	267,949	557.19
2889	LAKE PARK-AUDUBO	738.63	558,545	198,010	360,534	10,436	350,099	473.98
2890	DRSH	704.27	841,313	253,268	588,045	27,823	560,222	795.46
2895	JACKSON COUNTY C	1,393.32	1,427,099	581,470	845,629	63,767	781,862	561.15
2897	REDWOOD AREA SCI	1,480.44	1,486,298	721,856	764,442	82,930	681,512	460.34
2898	WESTBROOK-WALNU	651.46	333,818	86,027	247,791	19,692	228,099	350.14
2899	PLAINVIEW-ELGIN-MI	1,824.70	1,262,561	537,968	724,593	34,738	689,855	378.06
2902	RUSSELL-TYLER-RUT	647.62	477,723	163,431	314,292	5,240	309,051	477.21
gesse07prelim01-10-08 Tables 7&8								

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		923,325.03	1,225,826,636	611,293,401	614,533,235	66,169,400	548,363,835	
815	PRINSBURG	0.00	155,106	121,068	34,038	-	34,038	
707	NETT LAKE	126.77	211,223	(24,198)	235,421	8,736	226,685	1,788.16
25	PINE POINT	67.44	191,720	82,659	109,061	1,066	107,995	1,601.35
411	BALATON	103.42	50,244	(73,002)	123,246	2,795	120,451	1,164.68
314	BRAHAM	1,102.36	1,660,837	395,160	1,265,676	40,735	1,224,942	1,111.20
1	MPLS	40,651.52	101,500,019	46,449,228	55,050,791	10,642,056	44,408,735	1,092.42
38	RED LAKE	1,418.92	2,323,199	597,624	1,725,575	230,356	1,495,218	1,053.77
371	BELLINGHAM	134.05	32,425	(100,137)	132,563	5,807	126,755	945.58
742	ST. CLOUD	10,805.41	22,032,102	11,435,499	10,596,602	429,834	10,166,768	940.90
182	CROSBY	1,455.59	2,636,643	1,200,643	1,435,999	69,279	1,366,721	938.95
2170	STAPLES-MOTLEY	1,641.78	2,329,296	657,509	1,671,787	131,619	1,540,168	938.11
625	ST. PAUL	46,051.51	88,487,407	44,922,274	43,565,133	519,092	43,046,042	934.74
2176	WARREN-ALVARADO	552.04	767,352	195,637	571,715	70,926	500,789	907.16
2134	UNITED SOUTH CENT	982.91	1,717,473	779,972	937,501	50,448	887,053	902.48
319	NASHWAUK-KEEWAT	713.53	1,602,999	906,879	696,120	66,002	630,118	883.10
2190	YELLOW MEDICINE E	1,221.47	1,840,299	741,136	1,099,163	22,013	1,077,150	881.85
332	MORA	2,156.48	2,892,913	969,168	1,923,745	38,622	1,885,124	874.17
2759	EAGLE BEND-CLARIS	390.74	392,055	19,006	373,049	31,985	341,063	872.87
508	ST. PETER	2,153.90	2,896,660	894,517	2,002,143	128,893	1,873,250	869.70
611	CYRUS	128.29	122,771	9,119	113,652	5,216	108,436	845.24
361	INTERNATIONAL FA	1,518.80	1,995,498	682,991	1,312,508	48,488	1,264,020	832.25
861	WINONA	4,312.91	7,372,835	3,098,856	4,273,980	688,495	3,585,485	831.34
113	WALKER-AKELEY	1,054.30	2,102,142	1,157,037	945,105	71,379	873,726	828.73
513	BREWSTER	196.39	132,846	(36,575)	169,421	7,644	161,777	823.75
2071	LAKE CRYSTAL-WEL	907.28	1,102,159	339,446	762,713	29,804	732,908	807.81
2171	KITTSOON CENTRAL	381.62	559,244	244,394	314,850	6,837	308,013	807.12
2890	DRSH	704.27	841,313	253,268	588,045	27,823	560,222	795.46
480	ONAMIA	823.83	2,018,602	1,257,155	761,448	109,346	652,102	791.55
2149	MINNEWASKA	1,431.26	3,247,268	2,030,192	1,217,076	96,412	1,120,665	782.99
191	BURNSVILLE	12,024.31	20,913,893	10,378,755	10,535,138	1,127,903	9,407,235	782.35
118	REMER	546.96	1,250,138	738,901	511,237	83,687	427,551	781.69
435	WAUBUN	719.23	923,621	278,558	645,063	83,078	561,985	781.37

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
458	TRUMAN	413.59	522,841	173,431	349,410	28,145	321,265	776.77
592	CLIMAX	156.58	249,292	114,637	134,655	13,337	121,318	774.80
13	COLUMBIA HEIGHTS	3,427.15	5,329,132	2,187,518	3,141,614	523,521	2,618,093	763.93
836	BUTTERFIELD	233.35	262,035	78,774	183,261	5,170	178,090	763.19
2752	FAIRMONT AREA SCH	2,128.02	2,549,632	803,545	1,746,087	122,111	1,623,975	763.14
177	WINDOM	1,126.35	1,628,343	685,977	942,367	83,396	858,970	762.61
152	MOORHEAD	6,128.46	11,484,022	6,411,319	5,072,704	417,079	4,655,624	759.67
115	CASS LAKE	1,227.68	2,865,508	1,661,358	1,204,150	272,253	931,897	759.07
801	BROWNS VALLEY	125.52	197,245	101,446	95,800	775	95,025	757.05
2856	STEPHEN-ARGYLE	410.84	496,750	187,309	309,441	-	309,441	753.19
2137	KINGSLAND	906.95	1,259,243	507,381	751,863	78,062	673,801	742.93
2155	WADENA-DEER CREEK	1,342.80	1,622,166	571,659	1,050,507	57,866	992,641	739.23
32	BLACKDUCK	823.83	1,308,775	673,611	635,164	30,746	604,418	733.67
518	WORTHINGTON	2,465.90	3,657,292	1,689,336	1,967,955	165,458	1,802,497	730.97
2853	MADISON-MARIETTA	1,148.02	1,511,553	658,567	852,986	17,360	835,625	727.88
499	LEROY	366.91	404,627	119,728	284,899	18,342	266,557	726.49
837	MADELIA	662.28	733,935	239,735	494,200	13,289	480,911	726.14
403	IVANHOE	209.64	182,989	24,274	158,715	6,572	152,143	725.74
378	DAWSON	613.11	858,446	391,586	466,860	23,152	443,708	723.70
116	PILLAGER	906.89	1,705,373	980,113	725,260	70,366	654,893	722.13
432	MAHNOMEN	747.37	1,189,727	556,117	633,610	101,537	532,073	711.93
256	RED WING	3,343.80	5,145,992	2,459,120	2,686,872	306,863	2,380,009	711.77
2753	LONG PRAIRIE-GREY	1,465.52	1,542,900	436,485	1,106,415	67,151	1,039,264	709.14
279	OSSEO	25,476.07	44,092,910	23,028,092	21,064,818	3,008,509	18,056,309	708.76
2835	JANESVILLE-WALDO	634.17	854,603	361,139	493,463	47,006	446,457	704.00
88	NEW ULM	2,491.21	3,060,672	1,208,208	1,852,464	106,079	1,746,385	701.02
593	CROOKSTON	1,573.02	2,154,707	1,019,589	1,135,119	32,512	1,102,606	700.95
2397	LESUEUR-HENDERSO	1,432.42	1,425,881	393,116	1,032,766	35,523	997,242	696.19
239	RUSHFORD-PETERSO	761.10	836,119	297,548	538,571	8,766	529,805	696.10
309	PARK RAPIDS	1,872.93	2,487,234	1,098,886	1,388,348	85,790	1,302,558	695.47
2396	A.C.G.C.	969.21	1,288,531	565,086	723,445	52,003	671,441	692.77
712	MOUNTAIN IRON-BU	647.66	1,136,162	672,530	463,632	15,283	448,348	692.26
2215	NORMAN COUNTY EA	407.96	492,807	202,466	290,341	8,388	281,953	691.13

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
4	MCGREGOR	492.09	614,966	275,235	339,730	56	339,674	690.27
624	WHITE BEAR LAKE	9,931.45	15,213,882	7,644,474	7,569,408	731,568	6,837,840	688.50
197	WEST ST. PAUL	5,282.10	7,912,881	3,853,195	4,059,686	445,983	3,613,703	684.14
241	ALBERT LEA	4,042.35	6,225,482	2,961,989	3,263,492	501,562	2,761,930	683.25
2169	MURRAY COUNTY	868.37	1,094,331	467,403	626,927	38,920	588,008	677.14
2711	MESABI EAST	1,018.94	1,280,304	536,028	744,276	58,986	685,290	672.55
11	ANOKA-HENNEPIN	46,974.71	66,672,696	31,626,770	35,045,925	3,531,829	31,514,096	670.87
495	GRAND MEADOW	401.49	557,812	279,294	278,518	9,660	268,858	669.65
709	DULUTH	11,396.20	17,974,563	9,413,847	8,560,716	937,747	7,622,969	668.90
36	KELLIHER	303.09	399,118	196,563	202,554	-	202,554	668.30
2358	KARLSTAD-STRANDCG	289.94	337,951	144,887	193,064	-	193,064	665.88
695	CHISHOLM	865.01	802,286	180,279	622,007	49,976	572,031	661.30
196	ROSEMOUNT-APPLE	32,159.52	49,252,005	24,783,039	24,468,966	3,284,689	21,184,278	658.72
2180	MACCRAY	867.36	1,101,938	501,191	600,747	31,900	568,847	655.84
656	FARIBAULT	4,628.71	6,730,227	3,183,781	3,546,446	512,359	3,034,087	655.49
2142	ST. LOUIS COUNTY	2,502.87	3,240,939	1,420,885	1,820,054	180,459	1,639,596	655.09
93	CARLTON	705.80	775,265	293,246	482,019	21,225	460,793	652.87
813	LAKE CITY	1,544.02	1,631,579	551,489	1,080,090	79,699	1,000,391	647.91
2860	BLUE EARTH-DELAVA	1,457.93	1,850,789	833,244	1,017,545	75,416	942,129	646.21
299	CALEDONIA	973.59	1,413,870	700,456	713,414	84,488	628,926	645.99
2	HILL CITY	369.72	480,107	229,021	251,086	13,547	237,539	642.48
771	CHOKIO-ALBERTA	201.15	156,359	27,701	128,658	-	128,658	639.61
2365	G.F.W.	953.58	1,131,472	496,463	635,009	27,785	607,224	636.78
726	BECKER	3,050.43	2,927,338	910,962	2,016,376	78,660	1,937,716	635.23
786	BERTHA-HEWITT	559.16	552,184	189,565	362,619	10,863	351,756	629.08
485	ROYALTON	779.43	801,574	286,014	515,560	25,258	490,302	629.05
727	BIG LAKE	4,125.71	4,224,837	1,455,559	2,769,279	175,722	2,593,557	628.63
2364	BELGRADE-BROOTEI	825.82	740,665	196,757	543,908	25,032	518,876	628.32
2687	HOWARD LAKE-WAVI	1,182.46	1,372,932	557,320	815,612	77,488	738,124	624.23
347	WILLMAR	4,688.03	7,489,472	4,359,499	3,129,973	228,898	2,901,075	618.83
2311	CLEARBROOK-GONV	558.81	623,746	268,494	355,252	9,668	345,584	618.43
162	BAGLEY	1,175.18	1,523,506	702,080	821,426	95,299	726,126	617.89
2174	PINE RIVER-BACKU	1,171.63	1,772,136	923,703	848,433	124,588	723,845	617.81

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
108	NORWOOD	1,215.16	1,968,548	1,159,122	809,426	59,297	750,128	617.31
181	BRAINERD	8,026.49	10,454,143	4,900,187	5,553,957	618,236	4,935,721	614.93
740	MELROSE	1,650.82	1,824,675	702,073	1,122,602	107,722	1,014,880	614.77
138	NORTH BRANCH	4,466.12	5,363,876	2,344,463	3,019,413	299,615	2,719,798	608.98
392	LECENTER	754.51	845,321	315,171	530,150	71,219	458,930	608.25
166	COOK COUNTY	683.00	678,832	258,564	420,268	5,173	415,095	607.75
549	PERHAM	1,792.56	2,230,746	1,061,236	1,169,510	80,331	1,089,179	607.61
12	CENTENNIAL	8,094.87	11,342,256	6,006,823	5,335,433	419,207	4,916,227	607.33
635	MILROY	85.16	21,283	(30,472)	51,755	162	51,594	605.85
545	HENNING	422.92	374,099	109,614	264,484	8,344	256,141	605.65
696	ELY	654.57	722,697	295,063	427,634	32,149	395,485	604.19
505	FULDA	518.15	642,600	302,578	340,022	27,398	312,624	603.35
194	LAKEVILLE	12,850.98	16,758,848	8,259,400	8,499,447	770,692	7,728,755	601.41
81	COMFREY	178.57	185,343	67,949	117,394	10,220	107,174	600.18
316	GREENWAY	1,407.09	1,777,428	704,995	1,072,433	229,842	842,591	598.82
110	WACONIA	3,279.23	4,203,482	2,088,840	2,114,642	160,378	1,954,264	595.95
630	RED LAKE FALLS	439.25	570,840	309,190	261,650	-	261,650	595.68
345	NEW LONDON-SPICE	1,853.85	1,844,131	648,532	1,195,599	93,525	1,102,074	594.48
728	ELK RIVER	13,504.67	17,172,748	8,421,529	8,751,219	728,485	8,022,734	594.07
706	VIRGINIA	1,826.58	1,865,060	646,895	1,218,164	142,368	1,075,796	588.97
2527	HALSTAD-HENDRUM	333.83	440,858	226,548	214,309	17,757	196,552	588.78
31	BEMIDJI	5,350.91	9,052,587	5,494,170	3,558,417	422,556	3,135,861	586.04
821	MENAHGA	858.21	719,599	191,633	527,965	26,706	501,259	584.08
23	FRAZEE	1,189.82	1,378,929	641,817	737,112	43,791	693,321	582.71
820	SEBEKA	642.44	604,289	215,033	389,257	15,380	373,877	581.96
777	BENSON	1,150.71	1,499,635	809,844	689,791	26,483	663,308	576.43
94	CLOQUET	2,948.37	3,900,369	1,906,015	1,994,354	296,924	1,697,430	575.72
280	RICHFIELD	4,822.44	6,520,121	3,219,073	3,301,048	535,252	2,765,795	573.53
741	PAYNESVILLE	1,228.41	1,476,260	735,078	741,181	38,110	703,072	572.34
463	EDEN VALLEY	1,003.61	1,107,772	500,623	607,148	33,557	573,591	571.53
564	THIEF RIVER FALL	2,331.05	2,225,557	879,581	1,345,976	19,053	1,326,924	569.24
129	MONTEVIDEO	1,778.68	2,392,829	1,292,524	1,100,305	89,143	1,011,162	568.49
833	SOUTH WASHINGTON	19,081.76	21,170,838	9,000,151	12,170,687	1,334,822	10,835,865	567.87

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
84	SLEEPY EYE	750.85	784,356	334,009	450,348	24,615	425,733	567.00
659	NORTHFIELD	4,507.78	5,182,670	2,352,291	2,830,379	276,124	2,554,255	566.63
2143	WATERVILLE-ELYSIA	1,131.26	1,322,341	599,092	723,248	83,698	639,551	565.34
601	FOSSTON	753.64	905,029	453,109	451,919	28,033	423,887	562.45
2895	JACKSON COUNTY C	1,393.32	1,427,099	581,470	845,629	63,767	781,862	561.15
381	LAKE SUPERIOR	1,843.05	1,923,578	844,359	1,079,219	45,869	1,033,350	560.67
885	ST. MICHAEL-ALBE	5,054.29	4,269,488	1,316,117	2,953,370	126,111	2,827,260	559.38
2888	CLINTON-GRACEVILL	480.89	464,854	191,197	273,657	5,708	267,949	557.19
391	CLEVELAND	472.85	426,432	141,657	284,775	22,493	262,282	554.68
621	MOUNDS VIEW	11,839.34	17,753,543	10,264,901	7,488,641	934,974	6,553,667	553.55
14	FRIDLEY	2,990.73	4,603,145	2,655,993	1,947,152	304,836	1,642,316	549.14
390	LAKE OF THE WOOD	689.10	728,234	344,257	383,977	5,901	378,077	548.65
272	EDEN PRAIRIE	11,359.27	13,401,863	6,654,270	6,747,592	524,952	6,222,641	547.80
465	LITCHFIELD	2,057.30	2,460,961	1,274,618	1,186,343	61,800	1,124,542	546.61
173	MOUNTAIN LAKE	547.24	615,124	283,063	332,061	33,805	298,256	545.02
720	SHAKOPEE	6,793.78	8,593,976	4,506,520	4,087,456	390,399	3,697,057	544.18
199	INVER GROVE	4,441.99	6,201,466	3,410,553	2,790,913	374,797	2,416,116	543.93
283	ST. LOUIS PARK	4,970.33	7,820,510	4,421,373	3,399,138	696,653	2,702,484	543.72
912	MILACA	2,212.15	2,744,818	1,418,417	1,326,401	125,908	1,200,493	542.68
441	NEWFOLDEN	411.08	593,153	364,098	229,055	6,068	222,987	542.44
15	ST. FRANCIS	6,694.44	6,809,910	3,024,687	3,785,223	156,371	3,628,852	542.07
97	MOOSE LAKE	862.92	883,929	408,475	475,454	9,043	466,411	540.50
2884	RED ROCK CENTRAL	567.40	395,009	76,573	318,436	12,717	305,719	538.81
761	OWATONNA	5,744.19	5,819,715	2,481,571	3,338,144	250,813	3,087,331	537.47
277	WESTONKA	2,623.22	4,025,329	2,446,687	1,578,641	170,442	1,408,200	536.82
356	LANCASTER	225.73	270,702	144,596	126,106	5,488	120,619	534.35
553	NEW YORK MILLS	858.34	809,803	334,751	475,052	16,689	458,363	534.01
497	LYLE	272.04	258,937	97,519	161,418	16,187	145,232	533.86
484	PIERZ	1,203.14	1,327,502	650,571	676,931	36,450	640,481	532.34
829	WASECA	2,177.30	3,442,293	2,155,014	1,287,279	130,619	1,156,660	531.24
2310	SIBLEY EAST	1,450.47	1,349,111	508,686	840,426	70,212	770,214	531.01
206	ALEXANDRIA	4,682.92	5,499,438	2,673,079	2,826,358	344,869	2,481,490	529.90
273	EDINA	8,709.67	10,792,968	5,870,146	4,922,822	314,698	4,608,124	529.08

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
300	LACRESCENT	1,658.99	1,955,245	1,024,037	931,208	54,898	876,310	528.22
834	STILLWATER	10,451.68	11,527,039	5,524,310	6,002,729	496,716	5,506,013	526.81
671	HILLS-BEAVER CRE	386.76	414,966	198,864	216,103	14,371	201,732	521.59
415	LYND	186.80	158,179	52,021	106,158	9,000	97,158	520.12
238	MABEL-CANTON	372.83	321,834	126,239	195,595	3,088	192,507	516.34
1	AITKIN	1,519.59	1,603,605	789,416	814,189	30,192	783,998	515.93
477	PRINCETON	3,982.27	3,749,329	1,571,505	2,177,825	126,640	2,051,185	515.08
51	FOLEY	1,947.75	1,919,648	874,689	1,044,959	43,272	1,001,687	514.28
308	NEVIS	623.78	742,704	398,277	344,426	23,932	320,494	513.79
271	BLOOMINGTON	12,156.11	17,269,997	9,538,329	7,731,668	1,488,340	6,243,328	513.60
743	SAUK CENTRE	1,260.29	1,402,984	711,314	691,670	46,373	645,297	512.02
252	CANNON FALLS	1,519.16	1,304,848	457,928	846,921	70,171	776,750	511.30
112	CHASKA	10,101.57	12,389,922	6,898,187	5,491,735	337,511	5,154,224	510.24
333	OGILVIE	724.53	777,213	362,062	415,151	45,667	369,484	509.96
2683	GREENBUSH-MIDDLE	541.73	561,940	279,745	282,195	5,953	276,243	509.93
276	MINNETONKA	8,997.90	11,060,797	5,803,399	5,257,398	683,409	4,573,989	508.34
77	MANKATO	8,071.48	10,422,554	5,731,993	4,690,561	596,107	4,094,454	507.27
818	VERNDALE	511.54	623,148	340,699	282,449	23,077	259,372	507.04
628	PLUMMER	160.02	247,965	167,116	80,849	-	80,849	505.24
748	SARTELL	3,549.12	3,288,546	1,409,247	1,879,298	87,717	1,791,581	504.80
578	PINE CITY	1,901.71	2,101,406	1,074,140	1,027,267	68,009	959,258	504.42
2165	HINCKLEY-FINLAYS	1,199.42	1,057,064	431,495	625,569	23,147	602,422	502.26
811	WABASHA	755.29	728,521	311,019	417,502	38,834	378,669	501.36
2689	PIPESTONE-JASPER	1,414.03	1,448,408	676,035	772,373	63,560	708,813	501.27
423	HUTCHINSON	3,431.37	3,335,856	1,482,353	1,853,504	138,213	1,715,291	499.89
486	SWANVILLE	425.13	351,380	130,547	220,833	8,385	212,448	499.72
413	MARSHALL	2,471.19	2,928,138	1,625,283	1,302,855	69,400	1,233,456	499.13
877	BUFFALO	6,418.74	6,745,639	3,337,284	3,408,355	250,574	3,157,781	491.96
535	ROCHESTER	18,197.56	18,832,245	8,837,909	9,994,336	1,065,684	8,928,651	490.65
623	ROSEVILLE	7,573.65	8,902,549	4,400,688	4,501,861	788,735	3,713,126	490.27
2125	TRITON	1,273.66	1,148,773	453,392	695,381	72,320	623,061	489.19
482	LITTLE FALLS	3,000.98	3,524,697	1,823,455	1,701,241	233,308	1,467,933	489.15
306	LAPORTE	328.73	465,769	296,585	169,184	8,911	160,273	487.55

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Minnesota Department of Education
Program Finance

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F.Y. 2007 Preliminary
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		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
111	WATERTOWN-MAYER	1,792.82	2,192,485	1,247,909	944,576	75,648	868,928	484.67
2854	ADA-BORUP	633.68	788,626	456,992	331,634	25,489	306,145	483.12
881	MAPLE LAKE	1,129.71	1,291,304	685,598	605,707	60,495	545,212	482.61
704	PROCTOR	1,929.59	1,680,035	710,972	969,064	42,855	926,209	480.00
514	ELLSWORTH	222.09	201,009	94,436	106,574	-	106,574	479.87
363	SOUTH KOOCHICHIN	425.49	557,299	326,596	230,702	26,859	203,844	479.08
2902	RUSSELL-TYLER-RUT	647.62	477,723	163,431	314,292	5,240	309,051	477.21
831	FOREST LAKE	8,425.89	8,490,875	3,858,436	4,632,440	636,714	3,995,726	474.22
447	GRYGLA	243.23	256,224	140,893	115,331	-	115,331	474.17
2889	LAKE PARK-AUDUBO	738.63	558,545	198,010	360,534	10,436	350,099	473.98
803	WHEATON	505.63	522,293	259,797	262,496	22,938	239,559	473.78
852	CAMPBELL-TINTAH	135.96	134,948	57,914	77,034	12,645	64,390	473.59
404	LAKE BENTON	228.53	136,844	28,518	108,326	262	108,064	472.86
278	ORONO	3,016.45	3,037,516	1,544,846	1,492,670	68,144	1,424,526	472.25
270	HOPKINS	9,319.90	13,829,546	8,843,935	4,985,611	593,460	4,392,151	471.27
2198	FILMORE CENTRAL	716.03	612,004	230,247	381,758	44,703	337,055	470.73
507	NICOLLET	349.24	296,303	126,786	169,517	5,746	163,771	468.94
473	ISLE	677.73	613,027	279,539	333,488	16,788	316,700	467.30
840	ST. JAMES	1,409.49	1,222,197	521,563	700,634	43,666	656,967	466.10
2172	KENYON-WANAMING	1,033.82	905,645	360,019	545,627	64,624	481,003	465.27
745	ALBANY	1,852.99	1,806,088	932,058	874,030	14,036	859,993	464.11
2168	NRHEG	1,131.96	1,203,027	662,730	540,296	15,737	524,560	463.41
208	EVANSVILLE	214.80	163,652	42,084	121,568	22,176	99,392	462.72
2897	REDWOOD AREA SCI	1,480.44	1,486,298	721,856	764,442	82,930	681,512	460.34
883	ROCKFORD	1,857.54	1,770,065	850,404	919,661	64,882	854,779	460.17
186	PEQUOT LAKES	1,770.32	1,742,642	883,291	859,350	45,820	813,530	459.54
207	BRANDON	358.23	232,623	52,415	180,207	16,054	164,153	458.23
2154	EVELETH-GILBERT	1,528.98	1,022,111	259,361	762,750	63,159	699,591	457.55
622	NORTH ST. PAUL-M	13,751.73	15,893,122	7,680,398	8,212,724	1,936,107	6,276,617	456.42
2342	WEST CENTRAL ARE	927.08	860,511	420,685	439,825	16,889	422,936	456.20
2144	CHISAGO LAKES ARE	4,089.94	4,707,381	2,606,842	2,100,538	235,213	1,865,326	456.08
599	FERTILE-BELTRAMI	568.79	632,034	365,670	266,364	8,275	258,089	453.75
22	DETROIT LAKES	3,106.96	3,729,689	2,082,726	1,646,963	237,730	1,409,233	453.57

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Minnesota Department of Education
Program Finance

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		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2184	LUVERNE	1,414.97	1,512,926	821,010	691,916	50,286	641,630	453.46
492	AUSTIN	4,822.89	6,135,725	3,376,414	2,759,311	572,568	2,186,743	453.41
2580	SANDSTONE-ASKOV	964.12	1,333,219	686,193	647,026	210,861	436,165	452.40
775	KERKHOVEN-MURDC	658.74	706,111	396,241	309,870	12,089	297,781	452.05
682	ROSEAU	1,545.72	1,466,971	731,212	735,759	37,161	698,598	451.96
857	LEWISTON	866.90	789,379	386,214	403,165	12,011	391,154	451.21
414	MINNEOTA	541.80	568,548	316,486	252,062	7,626	244,436	451.16
750	COLD SPRING	2,656.88	2,338,416	1,062,559	1,275,857	82,347	1,193,510	449.21
100	WRENSHALL	408.30	244,002	44,349	199,652	16,577	183,075	448.38
394	MONTGOMERY	1,210.99	1,255,611	579,275	676,336	133,398	542,938	448.34
297	SPRING GROVE	397.15	281,300	103,204	178,096	125	177,972	448.12
203	HAYFIELD	1,037.32	883,006	399,102	483,904	19,628	464,276	447.57
534	STEWARTVILLE	2,056.57	1,761,584	757,880	1,003,704	84,949	918,755	446.74
2164	DILWORTH-GLYNDON	1,497.59	1,285,425	551,983	733,442	66,513	666,928	445.33
139	RUSH CITY	1,098.25	855,401	362,026	493,375	8,168	485,207	441.80
192	FARMINGTON	6,884.78	7,584,132	4,175,881	3,408,251	374,551	3,033,700	440.64
286	BROOKLYN CENTER	2,009.82	2,196,953	1,135,578	1,061,375	176,311	885,064	440.37
500	SOUTHLAND	726.49	695,933	340,431	355,501	36,213	319,288	439.49
879	DELANO	2,524.79	2,211,638	1,038,633	1,173,004	64,970	1,108,035	438.86
891	CANBY	633.53	591,822	303,368	288,455	10,484	277,971	438.77
281	ROBBINSDALE	15,592.91	19,610,978	10,989,283	8,621,695	1,783,960	6,837,734	438.52
768	HANCOCK	287.46	223,796	88,581	135,214	9,503	125,712	437.32
581	EDGERTON	341.51	393,884	240,758	153,125	3,844	149,282	437.12
756	BLOOMING PRAIRIE	838.80	785,496	378,199	407,297	41,370	365,927	436.25
85	SPRINGFIELD	709.37	561,524	234,865	326,659	18,324	308,335	434.66
738	HOLDINGFORD	1,169.16	830,907	309,285	521,622	15,386	506,236	432.99
487	UPSALA	483.34	346,584	126,292	220,292	12,839	207,453	429.21
2805	ZUMBROTA-MAZEPP	1,317.32	1,198,623	606,765	591,858	31,241	560,617	425.57
876	ANNANDALE	2,130.29	2,080,225	1,091,089	989,136	85,867	903,268	424.01
690	WARROAD	1,426.17	1,125,107	495,788	629,319	34,470	594,849	417.10
16	SPRING LAKE PARK	5,274.46	5,317,574	2,690,791	2,626,783	428,077	2,198,707	416.86
2754	CEDAR MOUNTAIN	490.27	561,709	328,023	233,685	30,053	203,632	415.35
2609	WIN-E-MAC	590.51	388,755	131,070	257,684	13,489	244,195	413.53

TABLE 8

Minnesota Department of Education
Program Finance

SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2007 Preliminary
Excludes Federal Revenues and Expenditures

January 10, 2008
Districts Sorted by Adjusted Net Cross-Subsidy

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
832	MAHTOMEDI	3,593.69	3,280,794	1,712,684	1,568,109	84,799	1,483,311	412.75
700	HERMANTOWN	2,321.53	2,526,830	1,534,021	992,810	35,715	957,094	412.27
2448	MARTIN COUNTY	966.31	1,004,595	586,256	418,339	22,299	396,041	409.85
721	NEW PRAGUE	3,903.57	4,025,713	2,287,338	1,738,375	152,644	1,585,731	406.23
676	BADGER	261.84	212,855	100,966	111,889	5,934	105,955	404.66
95	CROMWELL	350.09	259,384	108,268	151,116	9,990	141,126	403.11
6	SOUTH ST. PAUL	3,815.73	4,520,831	2,530,210	1,990,621	453,367	1,537,254	402.87
264	HERMAN-NORCROSS	128.77	86,585	31,461	55,124	3,284	51,840	402.58
284	WAYZATA	11,547.71	10,765,026	5,676,782	5,088,244	450,694	4,637,549	401.60
763	MEDFORD	848.95	426,757	72,682	354,074	17,397	336,677	396.58
150	HAWLEY	1,044.91	653,460	202,820	450,640	38,086	412,554	394.82
595	EAST GRAND FORKS	2,012.77	1,843,835	1,015,457	828,377	38,704	789,674	392.33
739	KIMBALL	879.71	837,770	472,338	365,432	21,147	344,285	391.36
2536	GRANADA HUNTLEY-	341.28	380,054	196,860	183,194	49,688	133,507	391.19
362	LITTLEFORK-BIG F	401.14	280,414	119,593	160,821	4,475	156,345	389.75
91	BARNUM	781.78	835,173	527,444	307,729	5,719	302,011	386.31
200	HASTINGS	5,891.17	6,801,250	4,172,627	2,628,623	354,477	2,274,146	386.03
146	BARNESVILLE	916.78	749,425	357,637	391,787	44,817	346,970	378.47
2899	PLAINVIEW-ELGIN-MI	1,824.70	1,262,561	537,968	724,593	34,738	689,855	378.06
640	WABASSO	472.30	318,857	135,632	183,225	5,677	177,548	375.92
547	PARKERS PRAIRIE	690.42	682,005	374,279	307,726	48,701	259,025	375.17
577	WILLOW RIVER	504.54	376,406	181,749	194,656	5,680	188,976	374.55
2167	LAKEVIEW	664.53	489,751	225,375	264,376	15,489	248,887	374.53
330	HERON LAKE-OKABE	391.94	264,158	92,826	171,332	25,335	145,997	372.50
914	ULEN-HITTERDAL	340.19	333,167	184,964	148,203	22,901	125,301	368.33
75	ST. CLAIR	723.02	515,090	239,583	275,506	9,581	265,925	367.80
2534	OLIVIA-BIRD ISLA	956.57	801,143	429,301	371,842	22,003	349,839	365.72
2135	MAPLE RIVER	1,400.99	1,538,727	952,048	586,679	77,929	508,750	363.14
769	MORRIS	1,014.56	1,343,855	922,884	420,972	53,307	367,665	362.39
846	BRECKENRIDGE	1,020.51	942,104	549,731	392,373	26,214	366,159	358.80
787	BROWERVILLE	603.01	721,772	484,853	236,919	21,322	215,597	357.54
204	KASSON-MANTORVIL	2,286.58	1,530,053	672,938	857,114	40,230	816,885	357.25
47	SAUK RAPIDS	4,310.28	5,181,279	3,400,374	1,780,904	244,779	1,536,125	356.39

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Minnesota Department of Education
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F.Y. 2007 Preliminary
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		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
318	GRAND RAPIDS	4,325.08	4,715,608	2,907,684	1,807,924	278,194	1,529,730	353.69
2898	WESTBROOK-WALNUN	651.46	333,818	86,027	247,791	19,692	228,099	350.14
242	ALDEN	457.06	365,188	200,105	165,082	6,248	158,834	347.51
858	ST. CHARLES	1,187.48	797,736	345,849	451,888	42,798	409,090	344.50
2159	BUFFALO LAKE-HECT	634.11	581,347	319,924	261,423	43,222	218,201	344.11
317	DEER RIVER	1,116.93	1,007,655	572,114	435,542	51,598	383,944	343.75
544	FERGUS FALLS	2,995.09	3,134,979	1,965,599	1,169,380	150,377	1,019,003	340.22
548	PELICAN RAPIDS	1,228.31	699,557	234,079	465,478	48,711	416,767	339.30
466	DASSEL-COKATO	2,651.86	2,138,212	1,183,250	954,962	70,198	884,764	333.64
701	HIBBING	2,833.03	2,585,223	1,520,063	1,065,160	124,907	940,253	331.89
533	DOVER-EYOTA	1,379.72	942,820	471,957	470,863	16,450	454,413	329.35
627	OKLEE	237.35	157,139	80,072	77,067	815	76,253	321.27
227	CHATFIELD	1,033.65	761,581	358,163	403,418	83,019	320,398	309.97
531	BYRON	1,868.58	1,330,817	680,094	650,723	76,186	574,537	307.47
99	ESKO	1,292.70	1,003,042	591,600	411,442	25,569	385,873	298.50
402	HENDRICKS	188.03	197,700	141,960	55,740	-	55,740	296.44
417	TRACY	808.06	679,457	428,210	251,246	12,654	238,592	295.26
253	GOODHUE	718.93	392,120	169,925	222,195	12,379	209,816	291.84
323	FRANCONIA	36.46	-	(16,046)	16,046	5,407	10,639	291.79
698	FLOODWOOD	438.73	389,745	238,782	150,964	22,978	127,985	291.72
2886	GLENVILLE-EMMONS	498.09	369,948	203,922	166,027	22,157	143,870	288.84
600	FISHER	347.07	278,315	169,103	109,212	10,027	99,185	285.78
511	ADRIAN	764.74	594,797	354,903	239,894	24,366	215,528	281.83
255	PINE ISLAND	1,411.53	742,468	346,373	396,095	13,246	382,849	271.23
229	LANESBORO	428.46	273,700	148,573	125,127	8,928	116,199	271.20
2887	MCLEOD WEST SCHC	467.15	245,151	110,092	135,059	11,767	123,292	263.92
542	BATTLE LAKE	622.78	300,786	119,366	181,420	22,281	159,139	255.53
62	ORTONVILLE	526.63	663,223	497,957	165,266	32,673	132,594	251.78
294	HOUSTON	1,318.04	674,334	348,150	326,183	399	325,784	247.17
282	ST. ANTHONY-NEW	2,008.94	1,460,894	892,130	568,764	78,769	489,995	243.91
561	GOODRIDGE	222.62	169,318	117,311	52,007	-	52,007	233.61
2859	GLENCOE-SILVER LA	1,928.10	1,477,087	891,922	585,165	135,868	449,297	233.03
213	OSAKIS	846.82	461,628	255,390	206,238	11,737	194,501	229.68

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		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
424	LESTER PRAIRIE	537.53	295,116	155,648	139,468	23,936	115,532	214.93
261	ASHBY	315.83	163,097	86,762	76,335	16,219	60,116	190.34
195	RANDOLPH	592.90	260,585	150,457	110,128	1,928	108,201	182.49
882	MONTICELLO	4,506.16	5,374,211	4,209,947	1,164,264	373,880	790,384	175.40
550	UNDERWOOD	596.09	270,619	154,015	116,603	17,036	99,568	167.03
850	ROTHSAY	242.47	104,214	70,595	33,619	661	32,958	135.93
719	PRIOR LAKE	7,566.31	6,036,787	4,383,446	1,653,341	673,262	980,079	129.53
716	BELLE PLAINE	1,783.65	1,360,791	1,022,554	338,237	153,933	184,303	103.33
717	JORDAN	1,815.90	1,443,072	1,166,115	276,956	170,119	106,838	58.83
911	CAMBRIDGE-ISANTI	5,931.31	3,231,819	3,046,431	185,388	206,381	(20,993)	(3.54)
516	ROUND LAKE	136.54	116,546	127,100	(10,554)	1,695	(12,249)	(89.71)
gesse07prelim01-10-08 Tables7&8								

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2007 Data Sources

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

The amount shown on this line is from line 6 of the 2006-07 GENERAL EDUCATION REVENUE PER PUPIL UNIT FOR SPECIAL EDUCATION CROSS-SUBSIDY COMPUTATION REPORT. This report is located on MDE's Website. It is explained in detail in *Appendix A*.

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

The settings are defined as follows:

- ❖ 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% of the school day.
- ❖ SETTING II – Learners receiving education programs in resource room. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for 60% 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% of the school day. DOES NOT include pupils who received education programs in public or private separate day or residential facilities.
- ❖ SETTING IV- Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50% of the school day in separate facilities.
- ❖ SETTING V – Learners receiving education programs in private separate day school facilities at public expense for greater than 50% of the school day.
- ❖ SETTING VI – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- ❖ SETTING VII – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- ❖ SETTING VIII – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted PU by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.25 for PK, 1.00 for disabled K, .557 for regular K, 1.115 for grades 1 – 3, 1.06 for grades 4 - 6, and 1.30 for secondary) to determine AWPU.

Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS. The AWPU by setting could not be changed by merely noting the changes on an e-mail message.

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% assumption for Setting I is the midpoint of the range for Setting 1 (0%

to 20%).

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*.

Line 6 State Calculated Fringe Benefits

This was calculated as shown.

Line 7 – Special Education Transportation Expenditures

This is the district's FY 2007 expenditure for special education transportation, as reported to MDE under Finance codes 723 and 728 through UFARS as of December 31, 2007.

This amount has previously been displayed on regular and excess cost aid reports.

Line 8 – Total Special Education Expenditure

This was calculated as shown.

Lines 9 – 15: Special Education Categorical Revenues

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE's Web page show the aid computations for several of the component formulas.

Lines 16 – 18 General Education Cross-Subsidy of Special Education

These amounts were calculated as shown.