



**SPECIAL
EDUCATION CROSS-
SUBSIDIES
FISCAL YEAR 2009**

**REPORT
TO THE
LEGISLATURE**

February 2010

**As required by
Minnesota Statutes 2009
Section 127A.065**

COMMISSIONER:

Alice Seagren

**SPECIAL
EDUCATION
CROSS-SUBSIDIES
FISCAL YEAR 2009**

FOR MORE INFORMATION CONTACT:

Tom Melcher, Director
Division of Program Finance
T: (651) 582-8828
E-MAIL: tom.melcher@state.mn.us

Mike Landers, Finance Specialist
Division of Program Finance
T: (651) 582-8810
E-MAIL: mike.landiers@state.mn.us

1500 Highway 36 West
Roseville, Minnesota 55113

**REPORT
TO THE
LEGISLATURE**

February 2010

**As required by
Minnesota Statutes 2009
Section 127A.065**

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

Statute number corrected.

Revised May 4, 2010

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 \$2,140.17.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT FISCAL YEAR 2009

Minnesota Statutes 2009, Section 127A.065, 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 January 27, 2010.

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 percent 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 percent 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 the cross-subsidies report and making it a report to the legislature.

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

State Total Special Education Cross-Subsidies, FY 1999 – FY 2013

Table 1 shows the calculation of the state total cross-subsidy for FY 1999 through FY 2013. Amounts shown for FY 1999 – FY 2008 are based on actual data. Amounts shown for FY 2009 are based on preliminary data as of January 27, 2010. Amounts shown for FY 2010 – 2013 are estimates based on November 2009 forecast data.

MDE / Program Finance																2/1/10
Reflects November 2009 forecast data																
Table 1																
State Total Special Education Cross-Subsidies, Year to Year Comparison, FY 1999 - FY 2013																
Preliminary FY 2009 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	FY 2012	FY 2013	
1	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Est	Est	Est	Est	Est	
Special Education Expenditures:																
* State (excluding transportation & fringe benefits)	623.7	673.9	707.6	741.6	774.7	800.8	832.8	871.5	921	954.2	1,012.5	1,063.1	1,116.3	1,172.1	1,230.7	
* State Fringe benefits (estimated)	166.8	163.9	167.3	195.7	216.3	222.5	230.1	243.2	256.8	276.1	297.3	209.5	224.7	336.6	352.4	
* State transportation	71.6	78.7	86.2	94.6	101.0	108.7	119.1	131.1	144.5	152.6	157.6	173.8	185.9	201.1	216.5	
* Transition Disabled	13.5	12.4	12.1	12.1	12.0	13.7	14.3	15.0	15.4	14.6	14.9	15.6	16.4	17.2	18.1	
* Federal (including fringe benefits)	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.8	169.4	169.0	173.9	281.0	281.0	179.4	179.4	
Subtotal, Special Education Expenditures	936.7	1013.0	1,068.4	1,134.0	1,214.80	1,278.90	1,352.4	1,431.60	1,507.1	1,576.5	1,656.2	1,743.1	1,825.3	1,905.4	1,997.1	
Change from Prior Year		76.3	55.4	65.6	80.8	64.1	73.5	79.2	75.5	69.4	79.7	86.9	82.2	80.1	91.6	
Percent Change from Prior Year		8.1%	5.5%	6.1%	7.1%	5.3%	5.8%	5.9%	5.3%	4.6%	5.1%	5.3%	4.7%	4.4%	4.8%	
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	827.7	874.0	
* State - excess cost aid	27.9	68.2	67.0	90.8	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9	113.8	117.2	
* Transition Disabled Aid	6.1	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	1.3	0.9	1.1	1.3	1.5	1.7	
* 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	0.3	0.3	0.3	0.3	0.3	
* State - cross-subsidy aid	0.0	7.9	16.4	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	22.5	30.4	41.1	55.5	75.0	101.3	
* Federal	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.8	169.4	169.0	173.9	281.0	281.0	179.4	179.4	
Subtotal, Categorical Revenue	535.0	612.3	665.2	704.8	751.1	762.1	816	834.9	835.2	997.7	1,035.9	1,170.0	1,235.6	1,197.7	1,273.9	
Change from Prior Year		77.3	52.9	39.6	46.3	31.0	33.9	18.9	0.3	162.5	38.2	134.1	65.6	-37.9	76.2	
Percent Change from Prior Year		14.5%	8.6%	6.0%	6.6%	4.1%	4.3%	2.3%	0.0%	19.5%	3.8%	12.9%	5.6%	-3.1%	6.4%	
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	56.5	62.2	67.1	71.3	74.4	77.1	73.3	72.3	76.3	76.3	76.3	76.3	76.3	
4 Cross-Subsidies:																
a) Gross Cross-Subsidy (1)-(2):	401.7	400.7	403.2	429.2	453.7	496.8	536.4	596.7	671.9	576.8	620.3	573.1	589.7	707.8	723.2	
b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	352.4	346.7	344.7	367	396.6	425.5	462	519.6	598.6	506.5	544.0	496.8	513.4	631.5	646.9	
Change from Prior Year		-5.7	-2.0	22.3	29.6	28.9	36.5	57.6	79.0	(92.1)	37.5	(47.2)	16.6	118.1	15.4	
Percent Change from Prior Year		-1.6%	-0.6%	6.5%	8.1%	7.3%	8.6%	12.5%	15.2%	-15.4%	7.4%	-8.7%	3.3%	23.0%	2.4%	

cross chart_09 prelm 02-02-10.xls

The data reported in Table 1 are summarized in Figures 1, 2 and 3. Figure 1 shows the trends from FY 1999 – FY 2009 and projections through FY 2013 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$937 million in FY 1999 to \$1.656 billion in FY 2009, and are projected to continue to increase up to \$1.997 billion by FY 2013. 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 increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and, with anticipated carryover, in FY 2011 but fall back to a slower rate of growth compared to FY 2009 in FY 2012 and FY 2013. Overall, expenditures are projected to increase 113 percent over the 14-year period, while revenues are projected to increase by 131 percent.

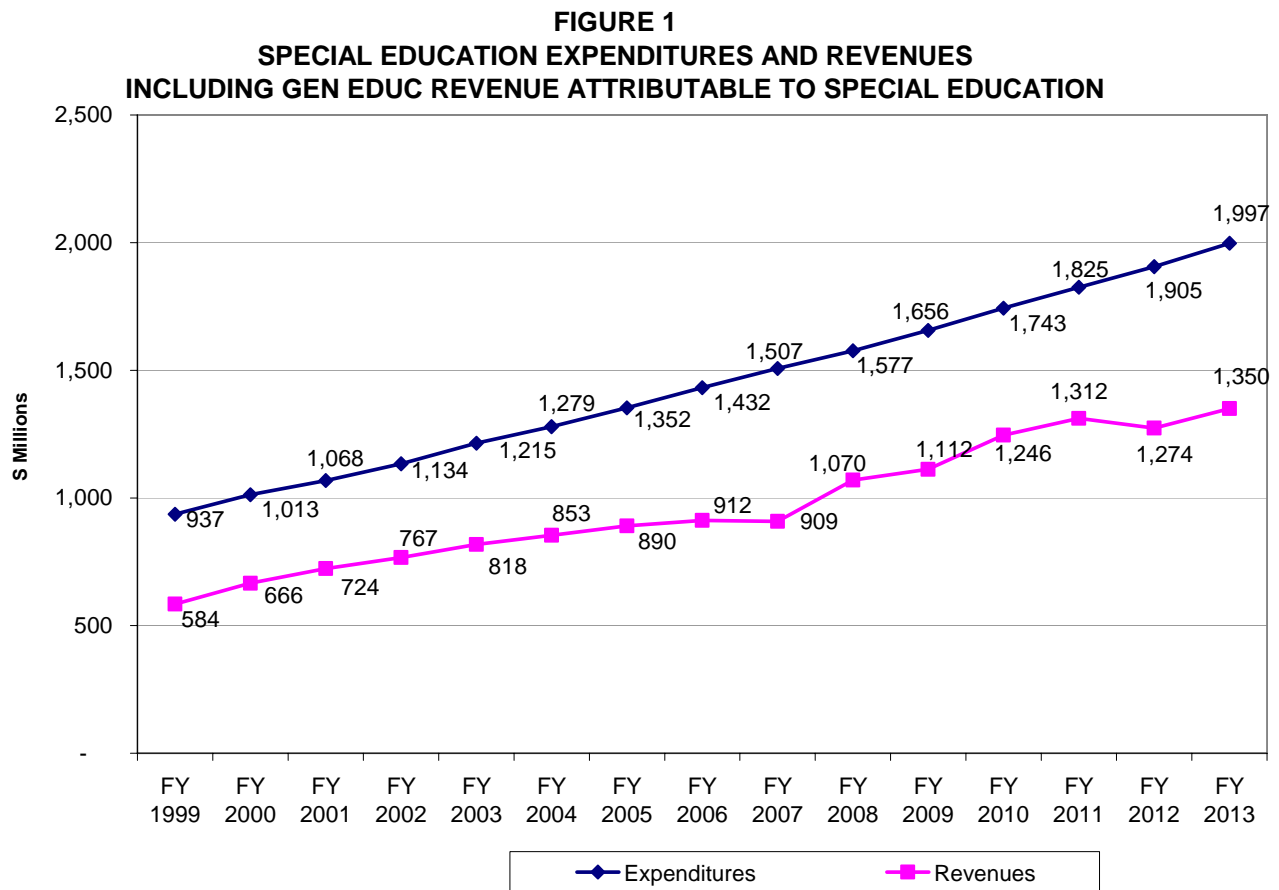


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy declined slightly from \$352 million to \$345 million between FY 1999 and FY 2001, but began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$599 million in FY 2007.

As a result of the 2007 legislation, the cross-subsidy decreased to \$507 million in FY 2008 but began to grow again in FY 2009 to \$544 million. Due to federal stimulus funds in FY 2010 with anticipated carry-over in FY 2011, the cross-subsidy is projected to drop below the FY 2008 level in FY 2010 to \$497 million and rise slightly in FY 2011 to \$513 million. It is projected to exceed the FY 2007 level by FY 2012 and to reach \$647 million by FY 2013.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

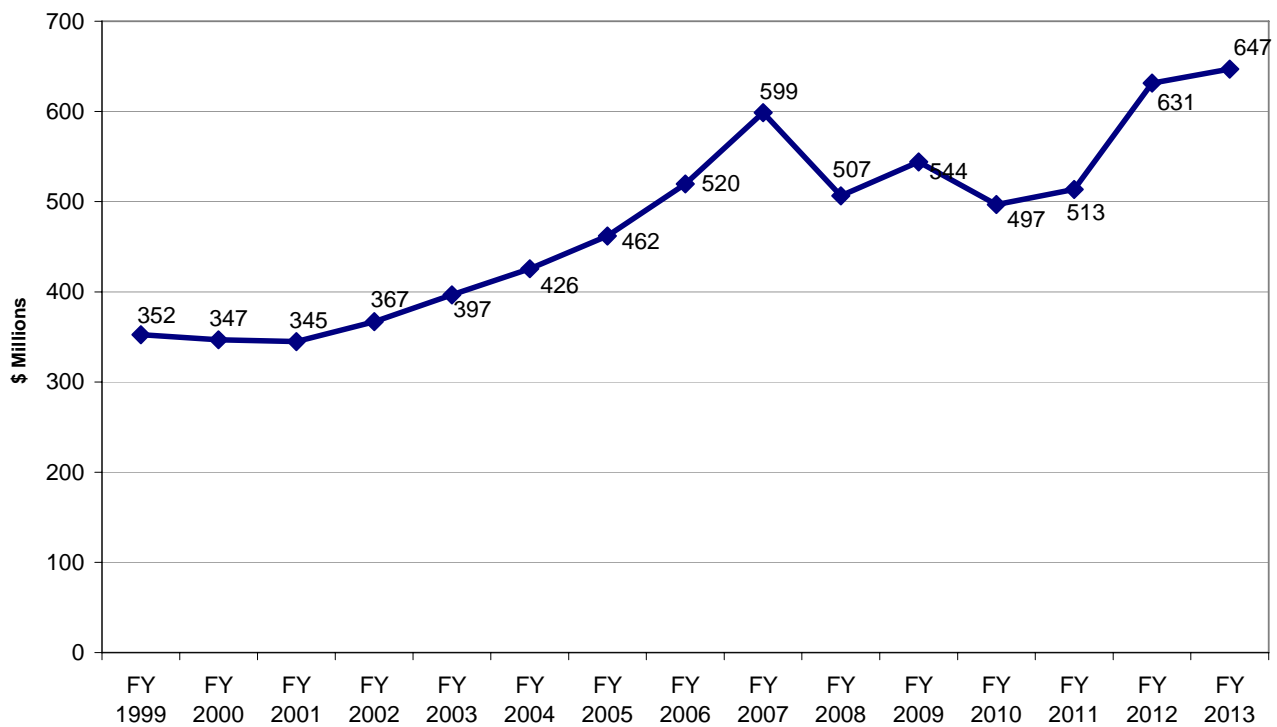
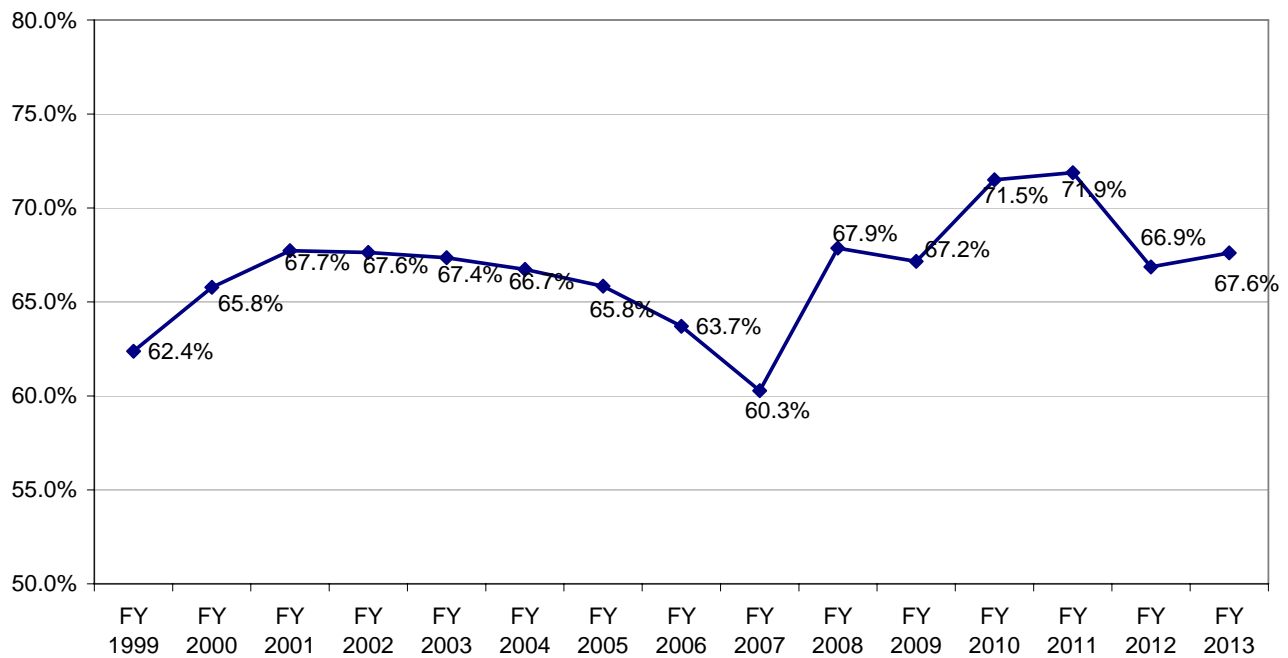


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas, including the special education levy in FY 1999. Between FY 1999 and FY 2001, the state/federal funded portion of special education expenditures increased from 62.4 percent to 67.7 percent, and remained fairly constant through FY 2004, before declining to 60.3 percent in FY 2007. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 67.9 percent in FY 2008. It declined to 67.2 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and anticipated carry over in FY 2011, it rose to 71.5 percent in FY 2010 and 71.9 percent in FY 2011. It declined to 66.9 percent in FY 2012 but, due to federal stimulus funds in FY 2010 and anticipated carry over in FY 2011, it rose to 67.6 percent in FY 2013.

Projected expenditure growth exceeding revenue growth is expected to lower this percentage to 67.6 percent by FY 2013.

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



District-by-District Cross-Subsidy Reports, FY 2009

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2009, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

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

- (1) are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues,
- (2) include data only for school districts and not for charter schools,
- (3) reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY2007.

Table 2 provides a comparison of average cross-subsidies for FY 2009 by school district strata, based on the district-by-district reports included in Appendix B (tables 3 and 4): 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 \$507 and \$674 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$459 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$861 per pupil unit.

Table 2
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2009 Preliminary

District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj.Gen Rev for Sp Ed	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
State Totals	909,178	1,368,853,223	724,640,389	644,212,834	76,320,813	567,892,021	625
BY STRATUM							
MPLS & ST PAUL	82,399	197,544,945	108,089,975	89,454,969	18,512,485	70,942,484	861
OTHER METRO	399,866	612,489,929	308,159,920	304,330,008	34,785,724	269,544,284	674
NONMET >=2K	217,191	312,132,102	178,751,184	133,380,918	14,094,702	119,286,216	549
NONMET 1K-2K	117,432	141,910,854	73,801,424	68,109,430	5,583,211	62,526,220	532
NONMET 500-1K	67,658	79,606,715	42,621,140	36,985,575	2,690,778	34,294,796	507
NONMET <500	24,631	25,168,679	13,216,745	11,951,934	653,913	11,298,021	459

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

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

Detailed individual district cross-subsidies reports may be found on the Minnesota Department of Education (MDE) Website at <http://education.state.mn.us>, select the Accountability Programs > Program Finance > 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*.

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) that are not in error. The percentages times the salaries equal the benefit costs. Cooperative expenditures 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 and transition-disabled 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 and 4 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 program aid computations. Cooperative expenditures 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 and 4 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 percent or more of the school day. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. 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 percent 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 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10%. Setting II includes students spending 21 percent to 60 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40 percent. Setting III includes students spending more than 60 percent of their time outside of the regular classroom. In the data reported here we assumed 80 percent, the midpoint for Setting III.

Computation of Cross-Subsidies

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

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

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
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
Totals		909,177.52	1,368,853,223	724,640,389	644,212,834.37	76,320,813	567,892,020.97	185,388.09
1	AITKIN	1,460.33	1,625,418	840,106	785,311	55,285	730,026	499.91
1	MINNEAPOLIS	38,393.45	102,942,968	54,357,333	48,585,635	10,763,430	37,822,205	985.12
2	HILL CITY	345.53	470,623	295,755	174,868	12,351	162,517	470.34
4	MCGREGOR	456.85	524,118	189,904	334,214	5,354	328,860	719.84
6	SOUTH ST. PAUL	3,844.61	5,239,312	2,134,542	3,104,770	294,456	2,810,314	730.98
11	ANOKA-HENNEPIN	45,677.52	75,211,997	43,170,177	32,041,820	3,953,733	28,088,087	614.92
12	CENTENNIAL	7,889.03	13,627,913	7,578,517	6,049,396	487,456	5,561,940	705.02
13	COLUMBIA HEIGHTS	3,335.84	6,041,750	2,245,531	3,796,220	692,975	3,103,245	930.27
14	FRIDLEY	3,123.78	5,561,514	3,089,888	2,471,626	392,767	2,078,859	665.49
15	ST. FRANCIS	6,350.61	9,093,638	6,392,180	2,701,459	155,435	2,546,024	400.91
16	SPRING LAKE PARK	5,280.03	7,660,473	3,915,927	3,744,546	424,929	3,319,617	628.71
22	DETROIT LAKES	3,148.53	4,673,414	2,881,564	1,791,849	244,175	1,547,674	491.55
23	FRAZEE	1,082.38	1,335,266	751,125	584,141	14,655	569,487	526.14
25	PINE POINT	72.76	186,676	93,063	93,613	4,573	89,041	1223.76
31	BEMIDJI	5,333.72	10,416,707	6,258,959	4,157,748	422,620	3,735,129	700.29
32	BLACKDUCK	734.19	1,500,037	909,325	590,712	17,551	573,161	780.67
36	KELLIHER	254.33	438,909	252,449	186,460	6,792	179,668	706.44
38	RED LAKE	1,521.35	2,668,957	992,347	1,676,610	114,736	1,561,874	1026.64
47	SAUK RAPIDS	4,225.96	5,917,427	4,049,146	1,868,281	198,139	1,670,142	395.21
51	FOLEY	1,916.52	2,212,671	1,103,961	1,108,710	53,304	1,055,406	550.69
62	ORTONVILLE	515.19	787,467	596,810	190,657	25,296	165,361	320.97
75	ST. CLAIR	683.03	490,821	278,248	212,573	6,602	205,970	301.55
77	MANKATO	8,204.89	12,926,252	7,978,452	4,947,800	707,106	4,240,694	516.85
81	COMFREY	174.90	241,602	128,933	112,669	0	112,669	644.19
84	SLEEPY EYE	683.23	822,302	316,912	505,390	22,559	482,831	706.69
85	SPRINGFIELD	683.90	650,750	359,332	291,418	9,708	281,710	411.92
88	NEW ULM	2,422.32	3,660,591	1,928,866	1,731,725	94,628	1,637,097	675.84
91	BARNUM	831.12	1,045,979	634,719	411,260	7,867	403,394	485.36
93	CARLTON	663.18	911,051	508,567	402,484	18,796	383,687	578.56
94	CLOQUET	2,988.90	4,428,035	2,807,070	1,620,966	277,508	1,343,457	449.48
95	CROMWELL	352.18	254,917	137,759	117,158	334	116,824	331.72
97	MOOSE LAKE	854.18	881,379	521,292	360,087	15,883	344,204	402.96
99	ESKO	1,335.48	1,020,060	540,805	479,254	22,657	456,597	341.90
100	WRENSHALL	362.03	279,928	87,671	192,257	21,638	170,619	471.28
108	NORWOOD	1,219.28	2,124,587	1,146,574	978,013	54,082	923,930	757.77
110	WACONIA	3,541.72	5,098,911	2,433,213	2,665,698	171,511	2,494,187	704.23

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
111	WATERTOWN-MAYER	1,906.75	2,830,694	1,406,632	1,424,062	135,208	1,288,854	675.94
112	EASTERN CARVER CTY	10,348.04	13,953,166	7,713,087	6,240,080	418,216	5,821,863	562.61
113	WALKER-AKELEY	952.59	1,533,936	886,055	647,881	48,804	599,077	628.89
115	CASS LAKE	1,205.95	2,983,127	1,865,926	1,117,201	202,330	914,872	758.63
116	PILLAGER	915.92	1,249,956	686,357	563,599	81,965	481,635	525.85
118	NORTHLAND	494.02	1,358,344	1,006,502	351,843	91,533	260,310	526.92
129	MONTEVIDEO	1,720.84	2,540,450	1,619,734	920,716	103,737	816,979	474.76
138	NORTH BRANCH	4,278.77	4,983,842	2,882,058	2,101,784	373,416	1,728,368	403.94
139	RUSH CITY	1,033.99	889,065	398,746	490,319	9,147	481,173	465.36
146	BARNESVILLE	892.43	826,151	363,175	462,976	36,387	426,589	478.01
150	HAWLEY	1,029.78	680,620	250,993	429,627	44,641	384,987	373.85
152	MOORHEAD	6,181.73	11,603,266	7,197,673	4,405,593	509,244	3,896,349	630.30
162	BAGLEY	1,124.95	1,850,081	1,137,204	712,876	90,087	622,789	553.61
166	COOK COUNTY	618.80	835,322	452,170	383,153	15,062	368,091	594.85
173	MOUNTAIN LAKE	572.09	594,964	314,920	280,044	17,396	262,647	459.10
177	WINDOM	1,072.80	1,803,098	959,963	843,134	38,544	804,590	749.99
181	BRAINERD	7,679.62	13,283,756	8,243,870	5,039,886	646,457	4,393,429	572.09
182	CROSBY	1,393.21	2,281,784	1,062,366	1,219,418	90,672	1,128,746	810.18
186	PEQUOT LAKES	1,768.53	2,047,641	1,185,743	861,897	66,471	795,427	449.77
191	BURNSVILLE	11,529.09	22,561,034	12,036,733	10,524,301	1,124,426	9,399,875	815.32
192	FARMINGTON	7,232.84	10,401,979	3,808,527	6,593,452	434,003	6,159,449	851.59
194	LAKEVILLE	13,042.62	18,807,932	9,022,417	9,785,514	973,088	8,812,426	675.66
195	RANDOLPH	624.89	310,592	157,162	153,430	265	153,165	245.11
196	ROSEMOUNT-APPLE	31,781.05	54,450,592	30,483,608	23,966,984	3,541,182	20,425,802	642.70
197	WEST ST. PAUL	5,129.89	8,864,477	3,988,294	4,876,183	505,535	4,370,649	852.00
199	INVER GROVE	4,414.52	6,762,449	3,073,149	3,689,300	526,696	3,162,604	716.41
200	HASTINGS	5,731.65	7,683,176	3,697,054	3,986,121	395,332	3,590,789	626.48
203	HAYFIELD	972.45	1,090,521	509,191	581,330	30,686	550,644	566.24
204	KASSON-MANTORVIL	2,394.46	1,628,979	721,155	907,824	41,335	866,489	361.87
206	ALEXANDRIA	4,525.71	6,725,225	3,824,302	2,900,922	326,816	2,574,106	568.77
207	BRANDON	329.11	281,926	149,415	132,511	9,864	122,647	372.66
208	EVANSVILLE	196.02	159,851	38,391	121,460	5,450	116,011	591.83
213	OSAKIS	889.10	711,203	383,794	327,410	11,041	316,369	355.83
227	CHATFIELD	1,020.84	741,776	347,624	394,152	3,154	390,998	383.02
229	LANESBORO	413.32	290,223	176,683	113,540	4,689	108,851	263.36
238	MABEL-CANTON	360.53	313,874	146,729	167,145	10,260	156,885	435.15
239	RUSHFORD-PETERSO	732.44	845,118	406,548	438,570	18,050	420,519	574.13

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
241	ALBERT LEA	3,745.05	7,249,351	4,112,256	3,137,095	446,168	2,690,927	718.53
242	ALDEN	524.91	344,149	231,497	112,653	4,845	107,808	205.38
252	CANNON FALLS	1,480.10	1,251,474	494,725	756,748	68,871	687,877	464.75
253	GOODHUE	760.07	427,334	134,648	292,686	34,323	258,363	339.92
255	PINE ISLAND	1,416.11	870,052	433,672	436,379	20,157	416,222	293.92
256	RED WING	3,269.54	5,212,537	3,180,913	2,031,624	254,840	1,776,784	543.44
261	ASHBY	300.54	209,624	152,694	56,930	5,347	51,583	171.63
264	HERMAN-NORCROSS	117.91	116,533	46,467	70,066	7,137	62,928	533.70
270	HOPKINS	8,656.80	14,423,334	8,168,292	6,255,041	552,709	5,702,332	658.71
271	BLOOMINGTON	12,009.79	19,188,404	9,718,368	9,470,036	1,444,204	8,025,832	668.27
272	EDEN PRAIRIE	11,356.35	18,740,029	8,191,849	10,548,180	675,015	9,873,165	869.40
273	EDINA	9,137.36	12,766,075	7,140,064	5,626,012	359,295	5,266,717	576.39
276	MINNETONKA	9,445.21	11,967,672	6,480,032	5,487,640	667,903	4,819,737	510.28
277	WESTONKA	2,589.41	4,217,023	2,158,830	2,058,194	145,329	1,912,865	738.73
278	ORONO	3,146.05	3,366,515	1,916,867	1,449,648	76,426	1,373,222	436.49
279	OSSEO	24,360.66	46,979,428	23,468,576	23,510,851	3,168,048	20,342,804	835.07
280	RICHFIELD	4,705.49	10,602,140	3,250,951	7,351,189	640,361	6,710,829	1426.17
281	ROBBINSDALE	14,609.48	21,830,356	9,165,985	12,664,371	1,646,857	11,017,515	754.13
282	ST. ANTHONY-NEW	1,977.25	1,662,082	781,128	880,954	25,521	855,433	432.64
283	ST. LOUIS PARK	4,958.98	7,568,845	3,984,251	3,584,593	604,747	2,979,846	600.90
284	WAYZATA	11,856.05	13,010,090	5,923,849	7,086,241	456,746	6,629,494	559.17
286	BROOKLYN CENTER	2,356.54	2,705,807	844,144	1,861,663	163,033	1,698,630	720.82
294	HOUSTON	1,769.42	837,895	483,963	353,931	2,017	351,914	198.89
297	SPRING GROVE	387.72	359,567	150,494	209,072	616	208,456	537.65
299	CALEDONIA	915.70	1,412,897	872,635	540,263	33,382	506,881	553.54
300	LACRESCENT	1,585.72	2,339,137	1,330,615	1,008,521	55,679	952,842	600.89
306	LAPORTE	318.36	506,781	327,449	179,332	13,108	166,224	522.13
308	NEVIS	647.00	781,029	435,226	345,803	32,090	313,713	484.87
309	PARK RAPIDS	1,751.93	2,866,294	1,497,789	1,368,505	51,741	1,316,763	751.61
314	BRAHAM	1,071.39	1,055,318	412,448	642,869	34,362	608,508	567.96
316	GREENWAY	1,320.46	1,749,397	775,705	973,692	168,225	805,466	609.99
317	DEER RIVER	1,022.07	1,450,314	824,566	625,748	46,756	578,993	566.49
318	GRAND RAPIDS	4,311.39	5,294,522	3,388,093	1,906,428	332,845	1,573,584	364.98
319	NASHWAUK-KEEWATI	722.68	1,407,507	964,630	442,877	45,871	397,007	549.35
323	FRANCONIA	35.58	-	(16,316)	16,316	6,920	9,397	264.10
330	HERON LAKE-OKABE	389.75	332,898	167,114	165,784	27,579	138,204	354.60
332	MORA	2,093.69	2,273,243	1,178,720	1,094,523	60,968	1,033,555	493.65

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
333	OGILVIE	714.63	809,041	387,385	421,656	45,496	376,160	526.37
345	NEW LONDON-SPICE	1,750.75	1,955,509	837,337	1,118,172	78,241	1,039,931	593.99
347	WILLMAR	4,690.43	7,866,685	4,560,786	3,305,899	276,827	3,029,072	645.80
356	LANCASTER	227.95	260,359	154,575	105,784	4,628	101,155	443.76
361	INTERNATIONAL FA	1,430.75	1,751,726	646,450	1,105,276	66,563	1,038,714	725.99
362	LITTLEFORK-BIG F	397.56	340,496	208,860	131,636	3,958	127,677	321.15
363	SOUTH KOOCHICHIN	435.53	609,387	420,301	189,086	22,474	166,612	382.55
371	BELLINGHAM	125.55	33,045	(78,157)	111,202	0	111,202	885.72
378	DAWSON	602.48	917,847	583,578	334,269	47,329	286,940	476.26
381	LAKE SUPERIOR	1,671.29	2,142,517	1,018,624	1,123,893	42,509	1,081,384	647.04
390	LAKE OF THE WOOD	620.13	752,111	423,831	328,280	10,033	318,247	513.19
391	CLEVELAND	487.16	325,382	72,834	252,548	17,426	235,121	482.64
392	LECENTER	757.14	901,870	457,096	444,775	70,518	374,257	494.30
394	MONTGOMERY	1,232.95	1,626,177	538,737	1,087,440	134,422	953,018	772.96
402	HENDRICKS	181.93	226,098	134,051	92,047	0	92,047	505.95
403	IVANHOE	197.29	137,749	20,334	117,415	5,223	112,192	568.67
404	LAKE BENTON	205.11	205,909	102,653	103,256	2,892	100,363	489.31
411	BALATON	126.07	35,509	(92,873)	128,382	2,343	126,039	999.75
413	MARSHALL	2,470.15	3,772,413	2,105,503	1,666,911	63,013	1,603,898	649.31
414	MINNEOTA	517.40	509,464	361,417	148,047	8,576	139,471	269.56
415	LYND	192.73	243,895	160,463	83,432	0	83,432	432.90
417	TRACY	798.02	875,339	582,510	292,828	21,847	270,982	339.57
423	HUTCHINSON	3,376.04	3,762,822	2,183,492	1,579,330	139,870	1,439,460	426.38
424	LESTER PRAIRIE	494.40	279,939	94,454	185,485	8,322	177,164	358.34
432	MAHNOMEN	721.16	1,174,950	473,084	701,866	64,107	637,760	884.35
435	WAUBUN	695.91	926,098	345,388	580,710	53,136	527,574	758.11
441	MARSHALL CTY CENTRAL	444.84	601,727	357,643	244,084	0	244,084	548.70
447	GRYGLA	230.13	263,883	162,495	101,389	5,868	95,521	415.07
458	TRUMAN	380.93	438,298	158,108	280,189	13,599	266,590	699.84
463	EDEN VALLEY	989.04	1,081,860	496,828	585,033	25,822	559,210	565.41
465	LITCHFIELD	2,051.88	2,499,338	1,301,740	1,197,598	86,213	1,111,385	541.64
466	DASSEL-COKATO	2,657.62	2,588,603	1,487,573	1,101,029	81,573	1,019,456	383.60
473	ISLE	612.64	676,372	380,505	295,867	15,078	280,789	458.33
477	PRINCETON	3,954.86	4,017,291	1,823,444	2,193,846	163,420	2,030,426	513.40
480	ONAMIA	760.06	2,140,798	1,798,610	342,188	101,378	240,810	316.83
482	LITTLE FALLS	2,912.14	3,776,521	2,013,723	1,762,798	207,050	1,555,748	534.23
484	PIERZ	1,207.22	1,367,153	837,917	529,236	21,560	507,676	420.53

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
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
485	ROYALTON	845.05	744,913	364,432	380,481	35,610	344,871	408.11
486	SWANVILLE	408.27	376,184	176,097	200,087	5,469	194,617	476.69
487	UPSALA	469.29	415,057	225,753	189,304	3,765	185,539	395.36
492	AUSTIN	4,944.68	7,464,546	4,462,699	3,001,847	462,959	2,538,888	513.46
495	GRAND MEADOW	428.77	486,712	259,053	227,659	20,711	206,949	482.66
497	LYLE	265.50	410,717	266,864	143,853	34,909	108,944	410.34
499	LEROY	351.92	411,633	181,184	230,449	36,817	193,632	550.22
500	SOUTHLAND	659.80	832,475	528,938	303,537	44,310	259,227	392.89
505	FULDA	450.62	707,089	416,087	291,002	20,158	270,845	601.05
507	NICOLLET	366.63	411,180	225,658	185,522	5,280	180,242	491.62
508	ST. PETER	2,105.15	3,514,231	1,925,211	1,589,020	204,804	1,384,216	657.54
511	ADRIAN	713.82	649,886	396,449	253,437	35,743	217,694	304.97
513	BREWSTER	182.48	137,925	20,026	117,899	0	117,899	646.09
514	ELLSWORTH	214.24	227,319	122,437	104,882	2,023	102,859	480.11
516	ROUND LAKE	120.22	88,717	62,307	26,410	2,760	23,650	196.73
518	WORTHINGTON	2,652.06	4,041,068	2,370,838	1,670,230	162,462	1,507,768	568.53
531	BYRON	1,943.73	1,525,606	720,407	805,199	66,924	738,275	379.82
533	DOVER-EYOTA	1,396.84	1,117,679	655,676	462,003	7,232	454,771	325.57
534	STEWARTVILLE	2,011.87	2,104,969	1,097,215	1,007,754	103,337	904,417	449.54
535	ROCHESTER	18,254.30	21,297,823	11,367,612	9,930,211	1,127,034	8,803,177	482.25
542	BATTLE LAKE	594.64	244,105	60,012	184,093	9,578	174,514	293.48
544	FERGUS FALLS	2,984.22	3,105,473	1,476,393	1,629,079	133,765	1,495,314	501.07
545	HENNING	426.07	410,785	140,429	270,356	3,895	266,461	625.39
547	PARKERS PRAIRIE	648.84	723,256	408,061	315,196	22,831	292,365	450.60
548	PELICAN RAPIDS	1,117.22	874,690	268,063	606,627	30,194	576,432	515.95
549	PERHAM	1,710.66	2,112,764	1,026,976	1,085,788	84,553	1,001,235	585.29
550	UNDERWOOD	621.08	297,728	205,794	91,934	5,277	86,657	139.53
553	NEW YORK MILLS	819.70	758,481	301,165	457,316	14,538	442,778	540.17
561	GOODRIDGE	215.67	210,458	117,307	93,151	0	93,151	431.91
564	THIEF RIVER FALL	2,289.60	2,232,626	1,108,129	1,124,497	17,900	1,106,596	483.31
577	WILLOW RIVER	512.57	430,087	262,447	167,641	16,573	151,067	294.73
578	PINE CITY	1,851.63	2,687,707	1,589,219	1,098,488	41,691	1,056,797	570.74
581	EDGERTON	364.22	554,112	380,476	173,637	2,917	170,719	468.73
592	CLIMAX	164.32	205,963	128,123	77,840	10,212	67,628	411.56
593	CROOKSTON	1,510.15	2,399,390	1,364,956	1,034,434	48,977	985,457	652.56
595	EAST GRAND FORKS	2,001.43	2,264,471	1,298,757	965,714	42,000	923,714	461.53
599	FERTILE-BELTRAMI	539.95	749,845	455,947	293,898	21,894	272,004	503.76

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
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
600	FISHER	305.79	267,163	163,309	103,854	4,736	99,118	324.14
601	FOSSTON	770.26	1,073,287	612,304	460,983	9,942	451,041	585.57
611	CYRUS	100.68	100,923	5,597	95,327	0	95,327	946.83
621	MOUNDS VIEW	11,570.10	20,833,810	12,256,424	8,577,386	1,066,270	7,511,117	649.18
622	NORTH ST. PAUL-M	13,329.61	19,790,432	8,377,929	11,412,503	2,262,576	9,149,926	686.44
623	ROSEVILLE	7,723.90	11,386,277	4,659,978	6,726,298	791,670	5,934,629	768.35
624	WHITE BEAR LAKE	9,562.17	17,558,514	8,896,207	8,662,306	778,266	7,884,040	824.50
625	ST. PAUL	44,005.34	94,601,977	53,732,643	40,869,334	7,749,055	33,120,279	752.64
627	OKLEE	224.37	214,720	101,064	113,656	9,009	104,647	466.40
628	PLUMMER	164.58	378,649	258,271	120,379	2,672	117,707	715.20
630	RED LAKE FALLS	445.72	712,639	430,408	282,231	0	282,231	633.20
635	MILROY	92.94	36,348	(38,006)	74,354	0	74,354	800.02
640	WABASSO	484.60	424,763	229,440	195,323	7,445	187,878	387.70
656	FARIBAULT	4,674.92	7,447,123	4,009,302	3,437,821	511,831	2,925,990	625.89
659	NORTHFIELD	4,494.95	6,172,117	3,416,777	2,755,340	306,030	2,449,309	544.90
671	HILLS-BEAVER CRE	378.39	382,477	208,316	174,162	11,003	163,158	431.19
676	BADGER	261.64	215,133	83,980	131,153	0	131,153	501.27
682	ROSEAU	1,474.00	1,485,272	798,008	687,264	18,517	668,747	453.70
690	WARROAD	1,301.58	1,401,577	736,484	665,093	26,647	638,446	490.52
695	CHISHOLM	881.30	862,012	275,218	586,794	32,205	554,590	629.29
696	ELY	630.59	633,357	314,534	318,823	30,500	288,323	457.23
698	FLOODWOOD	388.21	451,751	257,798	193,954	37,853	156,101	402.10
700	HERMANTOWN	2,334.65	2,785,009	1,730,114	1,054,895	31,946	1,022,949	438.16
701	HIBBING	2,704.90	2,703,585	1,540,408	1,163,177	86,038	1,077,139	398.22
704	PROCTOR	2,009.68	1,902,616	986,321	916,295	74,333	841,962	418.95
706	VIRGINIA	1,828.04	2,236,056	1,305,882	930,174	131,852	798,322	436.71
707	NETT LAKE	143.20	336,317	9,978	326,339	1,002	325,338	2271.91
709	DULUTH	10,879.00	19,036,684	11,264,469	7,772,214	1,087,307	6,684,908	614.48
712	MOUNTAIN IRON-BU	615.55	1,241,070	964,289	276,781	28,017	248,764	404.13
716	BELLE PLAINE	1,746.15	2,237,729	1,046,250	1,191,479	107,377	1,084,102	620.85
717	JORDAN	1,906.59	2,186,727	906,525	1,280,202	128,677	1,151,525	603.97
719	PRIOR LAKE	7,930.62	8,746,403	3,277,908	5,468,495	811,446	4,657,048	587.22
720	SHAKOPEE	7,433.18	11,268,108	5,430,532	5,837,576	398,441	5,439,135	731.74
721	NEW PRAGUE	4,096.32	4,584,332	2,260,564	2,323,768	204,930	2,118,838	517.25
726	BECKER	3,146.62	3,177,994	1,211,107	1,966,887	91,601	1,875,286	595.97
727	BIG LAKE	4,071.35	5,010,806	1,760,629	3,250,176	173,308	3,076,868	755.74
728	ELK RIVER	14,113.30	21,732,466	12,004,822	9,727,644	682,300	9,045,344	640.91

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
738	HOLDINGFORD	1,171.80	874,615	378,757	495,858	22,926	472,932	403.59
739	KIMBALL	859.73	936,742	559,532	377,210	36,411	340,799	396.40
740	MELROSE	1,651.83	2,000,094	961,960	1,038,134	111,544	926,590	560.95
741	PAYNESVILLE	1,210.83	1,727,749	1,030,097	697,652	46,506	651,146	537.77
742	ST. CLOUD	10,656.17	22,238,975	13,018,708	9,220,268	555,835	8,664,433	813.09
743	SAUK CENTRE	1,240.59	1,531,044	810,980	720,064	58,077	661,987	533.61
745	ALBANY	1,814.33	1,879,420	1,065,065	814,355	21,072	793,283	437.23
748	SARTELL	3,800.05	3,837,405	1,920,244	1,917,161	89,370	1,827,790	480.99
750	ROCORI	2,558.87	2,746,546	1,418,213	1,328,332	88,378	1,239,954	484.57
756	BLOOMING PRAIRIE	815.03	714,709	373,478	341,231	45,810	295,421	362.47
761	OWATONNA	5,669.92	6,712,585	3,932,507	2,780,077	359,995	2,420,082	426.83
763	MEDFORD	850.90	439,661	205,354	234,307	6,969	227,338	267.17
768	HANCOCK	285.66	205,378	99,233	106,144	2,083	104,061	364.28
769	MORRIS	1,058.96	1,496,049	1,066,071	429,978	78,645	351,333	331.77
771	CHOKIO-ALBERTA	186.42	146,446	62,009	84,437	0	84,437	452.94
775	KERKHOVEN-MURDOC	616.28	786,399	479,722	306,677	18,966	287,712	466.85
777	BENSON	1,116.69	1,760,833	1,238,463	522,370	40,068	482,302	431.90
786	BERTHA-HEWITT	545.76	581,406	266,145	315,261	15,800	299,462	548.71
787	BROWERVILLE	586.35	731,664	586,385	145,279	24,494	120,786	206.00
801	BROWNS VALLEY	125.38	187,676	99,203	88,473	0	88,473	705.64
803	WHEATON	470.79	540,076	312,396	227,679	4,987	222,692	473.02
811	WABASHA	752.79	843,426	372,070	471,357	38,254	433,103	575.33
813	LAKE CITY	1,507.40	1,720,442	850,574	869,868	121,298	748,570	496.60
815	PRINSBURG	0.00	169,770	152,893	16,877	0	16,877	0.00
818	VERNDALE	547.01	677,924	413,714	264,210	32,813	231,398	423.02
820	SEBEKA	598.32	578,715	221,257	357,458	9,383	348,075	581.75
821	MENAHGA	871.51	707,238	235,687	471,551	4,145	467,406	536.32
829	WASECA	2,148.84	3,816,341	2,762,410	1,053,931	122,213	931,718	433.59
831	FOREST LAKE	8,118.90	9,141,544	4,573,703	4,567,841	651,013	3,916,828	482.43
832	MAHTOMEDI	3,798.23	4,417,130	2,148,088	2,269,042	78,049	2,190,993	576.85
833	SOUTH WASHINGTON	19,312.60	22,848,331	9,897,973	12,950,358	1,411,164	11,539,193	597.50
834	STILLWATER	10,168.40	12,176,610	5,741,444	6,435,166	788,358	5,646,808	555.33
836	BUTTERFIELD	276.53	364,744	166,485	198,259	39,849	158,410	572.85
837	MADELIA	650.12	915,707	403,777	511,930	13,095	498,835	767.30
840	ST. JAMES	1,341.63	1,275,931	637,424	638,508	38,850	599,658	446.96
846	BRECKENRIDGE	941.53	939,149	484,167	454,982	15,352	439,630	466.93
850	ROTHSAY	232.94	120,670	67,250	53,421	2,848	50,573	217.11

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
852	CAMPBELL-TINTAH	143.92	152,072	61,826	90,247	6,676	83,571	580.68
857	LEWISTON	862.79	1,012,816	604,980	407,836	20,303	387,532	449.16
858	ST. CHARLES	1,161.29	852,695	459,016	393,679	34,785	358,894	309.05
861	WINONA	4,042.40	8,286,577	4,400,658	3,885,919	717,233	3,168,686	783.86
876	ANNANDALE	1,981.25	2,283,411	1,275,491	1,007,920	133,891	874,029	441.15
877	BUFFALO	6,686.08	7,823,579	4,491,506	3,332,072	309,155	3,022,917	452.12
879	DELANO	2,643.60	2,444,144	1,232,317	1,211,827	89,594	1,122,233	424.51
881	MAPLE LAKE	1,143.37	1,672,877	881,247	791,630	94,890	696,740	609.37
882	MONTECELLO	4,515.86	7,107,625	6,073,832	1,033,793	421,604	612,188	135.56
883	ROCKFORD	1,758.32	1,813,991	795,551	1,018,440	62,454	955,985	543.69
885	ST. MICHAEL-ALBE	5,502.96	4,790,551	1,495,673	3,294,878	118,166	3,176,712	577.27
891	CANBY	584.83	549,111	271,746	277,365	3,960	273,405	467.50
911	CAMBRIDGE-ISANTI	5,926.34	5,445,653	2,770,047	2,675,605	258,505	2,417,100	407.86
912	MILACA	2,109.27	2,626,422	1,071,872	1,554,550	87,548	1,467,002	695.50
914	ULEN-HITTERDAL	315.69	351,416	242,083	109,334	12,816	96,518	305.74
2071	LAKE CRYSTAL-WEL	932.83	1,396,474	668,672	727,802	42,733	685,069	734.40
2125	TRITON	1,276.93	1,337,925	572,033	765,892	84,034	681,858	533.98
2134	UNITED SOUTH CENTRAL	866.89	1,538,752	769,179	769,573	95,043	674,530	778.10
2135	MAPLE RIVER	1,321.24	1,581,430	888,392	693,038	58,595	634,443	480.19
2137	KINGSLAND	830.16	1,103,382	534,183	569,199	76,433	492,766	593.58
2142	ST. LOUIS COUNTY	2,337.59	3,638,625	1,832,173	1,806,452	136,401	1,670,051	714.43
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,059.85	1,477,408	779,751	697,657	75,680	621,978	586.85
2144	CHISAGO LAKES AREA	4,035.24	5,464,219	3,413,917	2,050,302	180,876	1,869,426	463.28
2149	MINNEWASKA	1,296.48	3,448,602	2,810,929	637,672	136,232	501,440	386.77
2154	EVELETH-GILBERT	1,380.71	1,267,636	587,341	680,295	27,703	652,593	472.65
2155	WADENA-DEER CREEK	1,254.19	1,350,539	510,386	840,152	59,861	780,292	622.15
2159	BUFFALO LAKE-HECTOR	689.37	772,376	382,408	389,968	49,254	340,715	494.24
2164	DILWORTH-GLYNDON	1,532.15	1,256,494	640,652	615,842	65,255	550,587	359.36
2165	HINCKLEY-FINLAYS	1,186.09	1,329,951	603,847	726,105	34,815	691,289	582.83
2167	LAKEVIEW	662.11	636,766	342,534	294,232	18,426	275,806	416.56
2168	NRHEG	1,115.94	1,260,761	709,232	551,528	20,403	531,125	475.94
2169	MURRAY COUNTY	862.55	1,100,532	599,751	500,781	26,314	474,466	550.07
2170	STAPLES-MOTLEY	1,588.97	2,277,910	988,708	1,289,203	121,950	1,167,252	734.60
2171	KITTSOON CENTRAL	347.54	567,918	337,389	230,529	11,884	218,645	629.12
2172	KENYON-WANAMINGO	993.25	1,029,774	567,136	462,638	44,532	418,106	420.95
2174	PINE RIVER-BACKU	1,059.33	1,420,061	771,265	648,796	169,376	479,420	452.57
2176	WARREN-ALVARADO-	510.11	740,031	303,349	436,682	34,196	402,486	789.02

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(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
2180	MACCRAY	830.82	1,177,113	611,544	565,568	54,284	511,284	615.40
2184	LUVERNE	1,374.45	1,652,355	1,008,258	644,096	49,286	594,810	432.76
2190	YELLOW MEDICINE EAST	1,026.07	1,807,152	954,774	852,379	52,985	799,394	779.08
2198	FILLMORE CENTRAL	660.77	814,236	494,911	319,325	22,880	296,445	448.64
2215	NORMAN COUNTY EAST	401.64	459,666	179,271	280,395	7,784	272,610	678.74
2310	SIBLEY EAST	1,407.40	1,443,494	580,818	862,676	63,229	799,447	568.03
2311	CLEARBROOK-GONVICK	536.60	722,620	390,613	332,008	23,239	308,768	575.42
2342	WEST CENTRAL AREA	886.37	846,968	441,974	404,993	20,358	384,635	433.94
2358	TRI-COUNTY	265.04	355,815	185,774	170,042	0	170,042	641.57
2364	BELGRADE-BROOTEN-ELR	799.59	744,623	328,442	416,180	24,707	391,473	489.59
2365	G.F.W.	888.59	1,110,531	579,268	531,262	42,512	488,750	550.03
2396	A.C.G.C.	918.38	1,180,240	611,741	568,499	40,160	528,338	575.29
2397	LESUEUR-HENDERSO	1,365.87	1,708,200	797,048	911,152	30,498	880,654	644.76
2448	MARTIN COUNTY	930.61	1,151,540	611,368	540,172	19,367	520,805	559.64
2527	NORMAN CTY WEST	311.19	527,173	307,380	219,792	9,352	210,441	676.24
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	907.88	812,215	423,501	388,714	36,442	352,272	388.02
2536	GRANADA HUNTLEY-	297.31	387,951	162,610	225,341	38,261	187,080	629.24
2580	EAST CENTRAL	884.15	1,426,735	896,151	530,585	143,452	387,133	437.86
2609	WIN-E-MAC	531.45	547,494	231,439	316,055	700	315,355	593.39
2683	GREENBUSH-MIDDLE RIV	544.28	625,847	368,276	257,571	0	257,571	473.23
2687	HOWARD LAKE-WAVERLY-WINSTED	1,176.65	1,603,682	769,547	834,134	55,989	778,145	661.32
2689	PIESTONE-JASPER	1,390.86	1,952,959	1,260,912	692,047	75,831	616,215	443.05
2711	MESABI EAST	982.04	1,451,581	795,831	655,750	39,209	616,541	627.82
2752	FAIRMONT AREA SCHOOLS	2,063.99	2,696,459	1,332,276	1,364,183	156,366	1,207,817	585.19
2753	LONG PRAIRIE-GREY EA	1,319.33	1,600,402	590,611	1,009,790	74,053	935,738	709.25
2754	CEDAR MOUNTAIN	490.75	624,537	393,520	231,017	23,393	207,625	423.08
2759	EAGLE BEND-CLARISSA	387.91	387,097	105,391	281,706	10,980	270,727	697.91
2805	ZUMBROTA-MAZEPPA	1,251.24	1,181,540	600,759	580,782	24,686	556,096	444.44
2835	JANESVILLE-WALDO	618.83	959,855	550,889	408,966	33,258	375,708	607.13
2853	LAC QUI PARLE	1,022.64	1,425,569	743,462	682,107	9,785	672,322	657.44
2854	ADA-BORUP	653.72	900,892	533,797	367,095	20,672	346,423	529.93
2856	STEPHEN-ARGYLE	401.88	539,759	324,155	215,603	0	215,603	536.49
2859	GLENCOE-SILVER LAKE	1,878.10	1,830,574	650,517	1,180,057	127,177	1,052,880	560.61
2860	BLUE EARTH-DELAVAN-ELMORE	1,418.88	1,820,133	700,539	1,119,594	74,930	1,044,664	736.26
2884	RED ROCK CENTRAL	549.16	537,196	111,211	425,985	18,594	407,391	741.84
2886	GLENVILLE-EMMONS	474.08	416,949	215,293	201,656	22,936	178,721	376.98
2887	MCLEOD WEST SCHOOLS	273.63	301,443	68,989	232,454	7,475	224,979	822.20

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
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
2888	CLINTON-GRACEVILLE-BEARDSLEY	429.57	485,728	254,484	231,245	10,025	221,220	514.98
2889	LAKE PARK-AUDUBON	729.73	618,435	224,832	393,603	15,947	377,655	517.53
2890	RENVILLE CTY WEST	644.59	796,920	329,938	466,982	5,746	461,235	715.55
2895	JACKSON COUNTY CENTRAL	1,348.62	1,568,357	623,944	944,413	122,678	821,734	609.32
2897	REDWOOD AREA SCHOOLS	1,445.86	1,594,777	776,212	818,565	103,510	715,056	494.55
2898	WESTBROOK-WALNUT GROVE	631.13	373,646	172,678	200,968	8,914	192,054	304.30
2899	PLAINVIEW-ELGIN-MILLVILLE	1,806.59	1,236,391	584,874	651,517	31,005	620,512	343.47
2902	RTR	642.13	598,396	277,615	320,781	4,630	316,151	492.35
Ges09prelim02-10 Tables 3&4.xls								

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
Totals		909,177.52	1,368,853,223	724,640,389	644,212,834.37	76,320,813	567,892,020.97	185,388.09
815	PRINSBURG	0.00	169,770	152,893	16,877	0	16,877	0
707	NETT LAKE	143.20	336,317	9,978	326,339	1,002	325,338	2,271.91
280	RICHFIELD	4,705.49	10,602,140	3,250,951	7,351,189	640,361	6,710,829	1,426.17
25	PINE POINT	72.76	186,676	93,063	93,613	4,573	89,041	1,223.76
38	RED LAKE	1,521.35	2,668,957	992,347	1,676,610	114,736	1,561,874	1,026.64
411	BALATON	126.07	35,509	(92,873)	128,382	2,343	126,039	999.75
1	MINNEAPOLIS	38,393.45	102,942,968	54,357,333	48,585,635	10,763,430	37,822,205	985.12
611	CYRUS	100.68	100,923	5,597	95,327	0	95,327	946.83
13	COLUMBIA HEIGHTS	3,335.84	6,041,750	2,245,531	3,796,220	692,975	3,103,245	930.27
371	BELLINGHAM	125.55	33,045	(78,157)	111,202	0	111,202	885.72
432	MAHNOMEN	721.16	1,174,950	473,084	701,866	64,107	637,760	884.35
272	EDEN PRAIRIE	11,356.35	18,740,029	8,191,849	10,548,180	675,015	9,873,165	869.40
197	WEST ST. PAUL	5,129.89	8,864,477	3,988,294	4,876,183	505,535	4,370,649	852.00
192	FARMINGTON	7,232.84	10,401,979	3,808,527	6,593,452	434,003	6,159,449	851.59
279	OSSEO	24,360.66	46,979,428	23,468,576	23,510,851	3,168,048	20,342,804	835.07
624	WHITE BEAR LAKE	9,562.17	17,558,514	8,896,207	8,662,306	778,266	7,884,040	824.50
2887	MCLEOD WEST SCHOOLS	273.63	301,443	68,989	232,454	7,475	224,979	822.20
191	BURNSVILLE	11,529.09	22,561,034	12,036,733	10,524,301	1,124,426	9,399,875	815.32
742	ST. CLOUD	10,656.17	22,238,975	13,018,708	9,220,268	555,835	8,664,433	813.09
182	CROSBY	1,393.21	2,281,784	1,062,366	1,219,418	90,672	1,128,746	810.18
635	MILROY	92.94	36,348	(38,006)	74,354	0	74,354	800.02
2176	WARREN-ALVARADO-	510.11	740,031	303,349	436,682	34,196	402,486	789.02
861	WINONA	4,042.40	8,286,577	4,400,658	3,885,919	717,233	3,168,686	783.86
32	BLACKDUCK	734.19	1,500,037	909,325	590,712	17,551	573,161	780.67
2190	YELLOW MEDICINE EAST	1,026.07	1,807,152	954,774	852,379	52,985	799,394	779.08
2134	UNITED SOUTH CENTRAL	866.89	1,538,752	769,179	769,573	95,043	674,530	778.10
394	MONTGOMERY	1,232.95	1,626,177	538,737	1,087,440	134,422	953,018	772.96
623	ROSEVILLE	7,723.90	11,386,277	4,659,978	6,726,298	791,670	5,934,629	768.35
837	MADELIA	650.12	915,707	403,777	511,930	13,095	498,835	767.30
115	CASS LAKE	1,205.95	2,983,127	1,865,926	1,117,201	202,330	914,872	758.63
435	WAUBUN	695.91	926,098	345,388	580,710	53,136	527,574	758.11
108	NORWOOD	1,219.28	2,124,587	1,146,574	978,013	54,082	923,930	757.77
727	BIG LAKE	4,071.35	5,010,806	1,760,629	3,250,176	173,308	3,076,868	755.74
281	ROBBINSDALE	14,609.48	21,830,356	9,165,985	12,664,371	1,646,857	11,017,515	754.13
625	ST. PAUL	44,005.34	94,601,977	53,732,643	40,869,334	7,749,055	33,120,279	752.64

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
309	PARK RAPIDS	1,751.93	2,866,294	1,497,789	1,368,505	51,741	1,316,763	751.61
177	WINDOM	1,072.80	1,803,098	959,963	843,134	38,544	804,590	749.99
2884	RED ROCK CENTRAL	549.16	537,196	111,211	425,985	18,594	407,391	741.84
277	WESTONKA	2,589.41	4,217,023	2,158,830	2,058,194	145,329	1,912,865	738.73
2860	BLUE EARTH-DELAVAN-ELMORE	1,418.88	1,820,133	700,539	1,119,594	74,930	1,044,664	736.26
2170	STAPLES-MOTLEY	1,588.97	2,277,910	988,708	1,289,203	121,950	1,167,252	734.60
2071	LAKE CRYSTAL-WEL	932.83	1,396,474	668,672	727,802	42,733	685,069	734.40
720	SHAKOPEE	7,433.18	11,268,108	5,430,532	5,837,576	398,441	5,439,135	731.74
6	SOUTH ST. PAUL	3,844.61	5,239,312	2,134,542	3,104,770	294,456	2,810,314	730.98
361	INTERNATIONAL FA	1,430.75	1,751,726	646,450	1,105,276	66,563	1,038,714	725.99
286	BROOKLYN CENTER	2,356.54	2,705,807	844,144	1,861,663	163,033	1,698,630	720.82
4	MCGREGOR	456.85	524,118	189,904	334,214	5,354	328,860	719.84
241	ALBERT LEA	3,745.05	7,249,351	4,112,256	3,137,095	446,168	2,690,927	718.53
199	INVER GROVE	4,414.52	6,762,449	3,073,149	3,689,300	526,696	3,162,604	716.41
2890	RENVILLE CTY WEST	644.59	796,920	329,938	466,982	5,746	461,235	715.55
628	PLUMMER	164.58	378,649	258,271	120,379	2,672	117,707	715.20
2142	ST. LOUIS COUNTY	2,337.59	3,638,625	1,832,173	1,806,452	136,401	1,670,051	714.43
2753	LONG PRAIRIE-GREY EA	1,319.33	1,600,402	590,611	1,009,790	74,053	935,738	709.25
84	SLEEPY EYE	683.23	822,302	316,912	505,390	22,559	482,831	706.69
36	KELLIHER	254.33	438,909	252,449	186,460	6,792	179,668	706.44
801	BROWNS VALLEY	125.38	187,676	99,203	88,473	0	88,473	705.64
12	CENTENNIAL	7,889.03	13,627,913	7,578,517	6,049,396	487,456	5,561,940	705.02
110	WACONIA	3,541.72	5,098,911	2,433,213	2,665,698	171,511	2,494,187	704.23
31	BEMIDJI	5,333.72	10,416,707	6,258,959	4,157,748	422,620	3,735,129	700.29
458	TRUMAN	380.93	438,298	158,108	280,189	13,599	266,590	699.84
2759	EAGLE BEND-CLARISSA	387.91	387,097	105,391	281,706	10,980	270,727	697.91
912	MILACA	2,109.27	2,626,422	1,071,872	1,554,550	87,548	1,467,002	695.50
622	NORTH ST. PAUL-M	13,329.61	19,790,432	8,377,929	11,412,503	2,262,576	9,149,926	686.44
2215	NORMAN COUNTY EAST	401.64	459,666	179,271	280,395	7,784	272,610	678.74
2527	NORMAN CTY WEST	311.19	527,173	307,380	219,792	9,352	210,441	676.24
111	WATERTOWN-MAYER	1,906.75	2,830,694	1,406,632	1,424,062	135,208	1,288,854	675.94
88	NEW ULM	2,422.32	3,660,591	1,928,866	1,731,725	94,628	1,637,097	675.84
194	LAKEVILLE	13,042.62	18,807,932	9,022,417	9,785,514	973,088	8,812,426	675.66
271	BLOOMINGTON	12,009.79	19,188,404	9,718,368	9,470,036	1,444,204	8,025,832	668.27
14	FRIDLEY	3,123.78	5,561,514	3,089,888	2,471,626	392,767	2,078,859	665.49
2687	HOWARD LAKE-WAVERLY-WINSTED	1,176.65	1,603,682	769,547	834,134	55,989	778,145	661.32

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
270	HOPKINS	8,656.80	14,423,334	8,168,292	6,255,041	552,709	5,702,332	658.71
508	ST. PETER	2,105.15	3,514,231	1,925,211	1,589,020	204,804	1,384,216	657.54
2853	LAC QUI PARLE	1,022.64	1,425,569	743,462	682,107	9,785	672,322	657.44
593	CROOKSTON	1,510.15	2,399,390	1,364,956	1,034,434	48,977	985,457	652.56
413	MARSHALL	2,470.15	3,772,413	2,105,503	1,666,911	63,013	1,603,898	649.31
621	MOUNDS VIEW	11,570.10	20,833,810	12,256,424	8,577,386	1,066,270	7,511,117	649.18
381	LAKE SUPERIOR	1,671.29	2,142,517	1,018,624	1,123,893	42,509	1,081,384	647.04
513	BREWSTER	182.48	137,925	20,026	117,899	0	117,899	646.09
347	WILLMAR	4,690.43	7,866,685	4,560,786	3,305,899	276,827	3,029,072	645.80
2397	LESUEUR-HENDERSO	1,365.87	1,708,200	797,048	911,152	30,498	880,654	644.76
81	COMFREY	174.90	241,602	128,933	112,669	0	112,669	644.19
196	ROSEMOUNT-APPLE	31,781.05	54,450,592	30,483,608	23,966,984	3,541,182	20,425,802	642.70
2358	TRI-COUNTY	265.04	355,815	185,774	170,042	0	170,042	641.57
728	ELK RIVER	14,113.30	21,732,466	12,004,822	9,727,644	682,300	9,045,344	640.91
630	RED LAKE FALLS	445.72	712,639	430,408	282,231	0	282,231	633.20
152	MOORHEAD	6,181.73	11,603,266	7,197,673	4,405,593	509,244	3,896,349	630.30
695	CHISHOLM	881.30	862,012	275,218	586,794	32,205	554,590	629.29
2536	GRANADA HUNTLEY-	297.31	387,951	162,610	225,341	38,261	187,080	629.24
2171	KITTSOON CENTRAL	347.54	567,918	337,389	230,529	11,884	218,645	629.12
113	WALKER-AKELEY	952.59	1,533,936	886,055	647,881	48,804	599,077	628.89
16	SPRING LAKE PARK	5,280.03	7,660,473	3,915,927	3,744,546	424,929	3,319,617	628.71
2711	MESABI EAST	982.04	1,451,581	795,831	655,750	39,209	616,541	627.82
200	HASTINGS	5,731.65	7,683,176	3,697,054	3,986,121	395,332	3,590,789	626.48
656	FARIBAULT	4,674.92	7,447,123	4,009,302	3,437,821	511,831	2,925,990	625.89
545	HENNING	426.07	410,785	140,429	270,356	3,895	266,461	625.39
2155	WADENA-DEER CREEK	1,254.19	1,350,539	510,386	840,152	59,861	780,292	622.15
716	BELLE PLAINE	1,746.15	2,237,729	1,046,250	1,191,479	107,377	1,084,102	620.85
2180	MACCRAY	830.82	1,177,113	611,544	565,568	54,284	511,284	615.40
11	ANOKA-HENNEPIN	45,677.52	75,211,997	43,170,177	32,041,820	3,953,733	28,088,087	614.92
709	DULUTH	10,879.00	19,036,684	11,264,469	7,772,214	1,087,307	6,684,908	614.48
316	GREENWAY	1,320.46	1,749,397	775,705	973,692	168,225	805,466	609.99
881	MAPLE LAKE	1,143.37	1,672,877	881,247	791,630	94,890	696,740	609.37
2895	JACKSON COUNTY CENTRAL	1,348.62	1,568,357	623,944	944,413	122,678	821,734	609.32
2835	JANESVILLE-WALDO	618.83	959,855	550,889	408,966	33,258	375,708	607.13
717	JORDAN	1,906.59	2,186,727	906,525	1,280,202	128,677	1,151,525	603.97
505	FULDA	450.62	707,089	416,087	291,002	20,158	270,845	601.05

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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. LOUIS PARK	4,958.98	7,568,845	3,984,251	3,584,593	604,747	2,979,846	600.90
300	LACRESCENT	1,585.72	2,339,137	1,330,615	1,008,521	55,679	952,842	600.89
833	SOUTH WASHINGTON	19,312.60	22,848,331	9,897,973	12,950,358	1,411,164	11,539,193	597.50
726	BECKER	3,146.62	3,177,994	1,211,107	1,966,887	91,601	1,875,286	595.97
166	COOK COUNTY	618.80	835,322	452,170	383,153	15,062	368,091	594.85
345	NEW LONDON-SPICE	1,750.75	1,955,509	837,337	1,118,172	78,241	1,039,931	593.99
2137	KINGSLAND	830.16	1,103,382	534,183	569,199	76,433	492,766	593.58
2609	WIN-E-MAC	531.45	547,494	231,439	316,055	700	315,355	593.39
208	EVANSVILLE	196.02	159,851	38,391	121,460	5,450	116,011	591.83
719	PRIOR LAKE	7,930.62	8,746,403	3,277,908	5,468,495	811,446	4,657,048	587.22
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,059.85	1,477,408	779,751	697,657	75,680	621,978	586.85
601	FOSSTON	770.26	1,073,287	612,304	460,983	9,942	451,041	585.57
549	PERHAM	1,710.66	2,112,764	1,026,976	1,085,788	84,553	1,001,235	585.29
2752	FAIRMONT AREA SCHOOLS	2,063.99	2,696,459	1,332,276	1,364,183	156,366	1,207,817	585.19
2165	HINCKLEY-FINLAYS	1,186.09	1,329,951	603,847	726,105	34,815	691,289	582.83
820	SEBEKA	598.32	578,715	221,257	357,458	9,383	348,075	581.75
852	CAMPBELL-TINTAH	143.92	152,072	61,826	90,247	6,676	83,571	580.68
93	CARLTON	663.18	911,051	508,567	402,484	18,796	383,687	578.56
885	ST. MICHAEL-ALBE	5,502.96	4,790,551	1,495,673	3,294,878	118,166	3,176,712	577.27
832	MAHTOMEDI	3,798.23	4,417,130	2,148,088	2,269,042	78,049	2,190,993	576.85
273	EDINA	9,137.36	12,766,075	7,140,064	5,626,012	359,295	5,266,717	576.39
2311	CLEARBROOK-GONVICK	536.60	722,620	390,613	332,008	23,239	308,768	575.42
811	WABASHA	752.79	843,426	372,070	471,357	38,254	433,103	575.33
2396	A.C.G.C.	918.38	1,180,240	611,741	568,499	40,160	528,338	575.29
239	RUSHFORD-PETERSON	732.44	845,118	406,548	438,570	18,050	420,519	574.13
836	BUTTERFIELD	276.53	364,744	166,485	198,259	39,849	158,410	572.85
181	BRAINERD	7,679.62	13,283,756	8,243,870	5,039,886	646,457	4,393,429	572.09
578	PINE CITY	1,851.63	2,687,707	1,589,219	1,098,488	41,691	1,056,797	570.74
206	ALEXANDRIA	4,525.71	6,725,225	3,824,302	2,900,922	326,816	2,574,106	568.77
403	IVANHOE	197.29	137,749	20,334	117,415	5,223	112,192	568.67
518	WORTHINGTON	2,652.06	4,041,068	2,370,838	1,670,230	162,462	1,507,768	568.53
2310	SIBLEY EAST	1,407.40	1,443,494	580,818	862,676	63,229	799,447	568.03
314	BRAHAM	1,071.39	1,055,318	412,448	642,869	34,362	608,508	567.96
317	DEER RIVER	1,022.07	1,450,314	824,566	625,748	46,756	578,993	566.49
203	HAYFIELD	972.45	1,090,521	509,191	581,330	30,686	550,644	566.24
463	EDEN VALLEY	989.04	1,081,860	496,828	585,033	25,822	559,210	565.41

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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	EASTERN CARVER CTY	10,348.04	13,953,166	7,713,087	6,240,080	418,216	5,821,863	562.61
740	MELROSE	1,651.83	2,000,094	961,960	1,038,134	111,544	926,590	560.95
2859	GLENCOE-SILVER LAKE	1,878.10	1,830,574	650,517	1,180,057	127,177	1,052,880	560.61
2448	MARTIN COUNTY	930.61	1,151,540	611,368	540,172	19,367	520,805	559.64
284	WAYZATA	11,856.05	13,010,090	5,923,849	7,086,241	456,746	6,629,494	559.17
834	STILLWATER	10,168.40	12,176,610	5,741,444	6,435,166	788,358	5,646,808	555.33
162	BAGLEY	1,124.95	1,850,081	1,137,204	712,876	90,087	622,789	553.61
299	CALEDONIA	915.70	1,412,897	872,635	540,263	33,382	506,881	553.54
51	FOLEY	1,916.52	2,212,671	1,103,961	1,108,710	53,304	1,055,406	550.69
499	LEROY	351.92	411,633	181,184	230,449	36,817	193,632	550.22
2169	MURRAY COUNTY	862.55	1,100,532	599,751	500,781	26,314	474,466	550.07
2365	G.F.W.	888.59	1,110,531	579,268	531,262	42,512	488,750	550.03
319	NASHWAUK-KEEWATI	722.68	1,407,507	964,630	442,877	45,871	397,007	549.35
786	BERTHA-HEWITT	545.76	581,406	266,145	315,261	15,800	299,462	548.71
441	MARSHALL CTY CENTRAL	444.84	601,727	357,643	244,084	0	244,084	548.70
659	NORTHFIELD	4,494.95	6,172,117	3,416,777	2,755,340	306,030	2,449,309	544.90
883	ROCKFORD	1,758.32	1,813,991	795,551	1,018,440	62,454	955,985	543.69
256	RED WING	3,269.54	5,212,537	3,180,913	2,031,624	254,840	1,776,784	543.44
465	LITCHFIELD	2,051.88	2,499,338	1,301,740	1,197,598	86,213	1,111,385	541.64
553	NEW YORK MILLS	819.70	758,481	301,165	457,316	14,538	442,778	540.17
741	PAYNESVILLE	1,210.83	1,727,749	1,030,097	697,652	46,506	651,146	537.77
297	SPRING GROVE	387.72	359,567	150,494	209,072	616	208,456	537.65
2856	STEPHEN-ARGYLE	401.88	539,759	324,155	215,603	0	215,603	536.49
821	MENAHGA	871.51	707,238	235,687	471,551	4,145	467,406	536.32
482	LITTLE FALLS	2,912.14	3,776,521	2,013,723	1,762,798	207,050	1,555,748	534.23
2125	TRITON	1,276.93	1,337,925	572,033	765,892	84,034	681,858	533.98
264	HERMAN-NORCROSS	117.91	116,533	46,467	70,066	7,137	62,928	533.70
743	SAUK CENTRE	1,240.59	1,531,044	810,980	720,064	58,077	661,987	533.61
2854	ADA-BORUP	653.72	900,892	533,797	367,095	20,672	346,423	529.93
118	NORTHLAND	494.02	1,358,344	1,006,502	351,843	91,533	260,310	526.92
333	OGILVIE	714.63	809,041	387,385	421,656	45,496	376,160	526.37
23	FRAZEE	1,082.38	1,335,266	751,125	584,141	14,655	569,487	526.14
116	PILLAGER	915.92	1,249,956	686,357	563,599	81,965	481,635	525.85
306	LAPORTE	318.36	506,781	327,449	179,332	13,108	166,224	522.13
2889	LAKE PARK-AUDUBON	729.73	618,435	224,832	393,603	15,947	377,655	517.53
721	NEW PRAGUE	4,096.32	4,584,332	2,260,564	2,323,768	204,930	2,118,838	517.25

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue 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
77	MANKATO	8,204.89	12,926,252	7,978,452	4,947,800	707,106	4,240,694	516.85
548	PELICAN RAPIDS	1,117.22	874,690	268,063	606,627	30,194	576,432	515.95
2888	CLINTON-GRACEVILLE-BEARDSLEY	429.57	485,728	254,484	231,245	10,025	221,220	514.98
492	AUSTIN	4,944.68	7,464,546	4,462,699	3,001,847	462,959	2,538,888	513.46
477	PRINCETON	3,954.86	4,017,291	1,823,444	2,193,846	163,420	2,030,426	513.40
390	LAKE OF THE WOOD	620.13	752,111	423,831	328,280	10,033	318,247	513.19
276	MINNETONKA	9,445.21	11,967,672	6,480,032	5,487,640	667,903	4,819,737	510.28
402	HENDRICKS	181.93	226,098	134,051	92,047	0	92,047	505.95
599	FERTILE-BELTRAMI	539.95	749,845	455,947	293,898	21,894	272,004	503.76
676	BADGER	261.64	215,133	83,980	131,153	0	131,153	501.27
544	FERGUS FALLS	2,984.22	3,105,473	1,476,393	1,629,079	133,765	1,495,314	501.07
1	AITKIN	1,460.33	1,625,418	840,106	785,311	55,285	730,026	499.91
813	LAKE CITY	1,507.40	1,720,442	850,574	869,868	121,298	748,570	496.60
2897	REDWOOD AREA SCHOOLS	1,445.86	1,594,777	776,212	818,565	103,510	715,056	494.55
392	LECENTER	757.14	901,870	457,096	444,775	70,518	374,257	494.30
2159	BUFFALO LAKE-HECTOR	689.37	772,376	382,408	389,968	49,254	340,715	494.24
332	MORA	2,093.69	2,273,243	1,178,720	1,094,523	60,968	1,033,555	493.65
2902	RTR	642.13	598,396	277,615	320,781	4,630	316,151	492.35
507	NICOLLET	366.63	411,180	225,658	185,522	5,280	180,242	491.62
22	DETROIT LAKES	3,148.53	4,673,414	2,881,564	1,791,849	244,175	1,547,674	491.55
690	WARROAD	1,301.58	1,401,577	736,484	665,093	26,647	638,446	490.52
2364	BELGRADE-BROOTEN-ELR	799.59	744,623	328,442	416,180	24,707	391,473	489.59
404	LAKE BENTON	205.11	205,909	102,653	103,256	2,892	100,363	489.31
91	BARNUM	831.12	1,045,979	634,719	411,260	7,867	403,394	485.36
308	NEVIS	647.00	781,029	435,226	345,803	32,090	313,713	484.87
750	ROCORI	2,558.87	2,746,546	1,418,213	1,328,332	88,378	1,239,954	484.57
564	THIEF RIVER FALL	2,289.60	2,232,626	1,108,129	1,124,497	17,900	1,106,596	483.31
495	GRAND MEADOW	428.77	486,712	259,053	227,659	20,711	206,949	482.66
391	CLEVELAND	487.16	325,382	72,834	252,548	17,426	235,121	482.64
831	FOREST LAKE	8,118.90	9,141,544	4,573,703	4,567,841	651,013	3,916,828	482.43
535	ROCHESTER	18,254.30	21,297,823	11,367,612	9,930,211	1,127,034	8,803,177	482.25
748	SARTELL	3,800.05	3,837,405	1,920,244	1,917,161	89,370	1,827,790	480.99
2135	MAPLE RIVER	1,321.24	1,581,430	888,392	693,038	58,595	634,443	480.19
514	ELLSWORTH	214.24	227,319	122,437	104,882	2,023	102,859	480.11
146	BARNESVILLE	892.43	826,151	363,175	462,976	36,387	426,589	478.01
486	SWANVILLE	408.27	376,184	176,097	200,087	5,469	194,617	476.69

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
378	DAWSON	602.48	917,847	583,578	334,269	47,329	286,940	476.26
2168	NRHEG	1,115.94	1,260,761	709,232	551,528	20,403	531,125	475.94
129	MONTEVIDEO	1,720.84	2,540,450	1,619,734	920,716	103,737	816,979	474.76
2683	GREENBUSH-MIDDLE RIV	544.28	625,847	368,276	257,571	0	257,571	473.23
803	WHEATON	470.79	540,076	312,396	227,679	4,987	222,692	473.02
2154	EVELETH-GILBERT	1,380.71	1,267,636	587,341	680,295	27,703	652,593	472.65
100	WRENSHALL	362.03	279,928	87,671	192,257	21,638	170,619	471.28
2	HILL CITY	345.53	470,623	295,755	174,868	12,351	162,517	470.34
581	EDGERTON	364.22	554,112	380,476	173,637	2,917	170,719	468.73
891	CANBY	584.83	549,111	271,746	277,365	3,960	273,405	467.50
846	BRECKENRIDGE	941.53	939,149	484,167	454,982	15,352	439,630	466.93
775	KERKHOVEN-MURDOC	616.28	786,399	479,722	306,677	18,966	287,712	466.85
627	OKLEE	224.37	214,720	101,064	113,656	9,009	104,647	466.40
139	RUSH CITY	1,033.99	889,065	398,746	490,319	9,147	481,173	465.36
252	CANNON FALLS	1,480.10	1,251,474	494,725	756,748	68,871	687,877	464.75
2144	CHISAGO LAKES AREA	4,035.24	5,464,219	3,413,917	2,050,302	180,876	1,869,426	463.28
595	EAST GRAND FORKS	2,001.43	2,264,471	1,298,757	965,714	42,000	923,714	461.53
173	MOUNTAIN LAKE	572.09	594,964	314,920	280,044	17,396	262,647	459.10
473	ISLE	612.64	676,372	380,505	295,867	15,078	280,789	458.33
696	ELY	630.59	633,357	314,534	318,823	30,500	288,323	457.23
682	ROSEAU	1,474.00	1,485,272	798,008	687,264	18,517	668,747	453.70
771	CHOKIO-ALBERTA	186.42	146,446	62,009	84,437	0	84,437	452.94
2174	PINE RIVER-BACKU	1,059.33	1,420,061	771,265	648,796	169,376	479,420	452.57
877	BUFFALO	6,686.08	7,823,579	4,491,506	3,332,072	309,155	3,022,917	452.12
547	PARKERS PRAIRIE	648.84	723,256	408,061	315,196	22,831	292,365	450.60
186	PEQUOT LAKES	1,768.53	2,047,641	1,185,743	861,897	66,471	795,427	449.77
534	STEWARTVILLE	2,011.87	2,104,969	1,097,215	1,007,754	103,337	904,417	449.54
94	CLOQUET	2,988.90	4,428,035	2,807,070	1,620,966	277,508	1,343,457	449.48
857	LEWISTON	862.79	1,012,816	604,980	407,836	20,303	387,532	449.16
2198	FILLMORE CENTRAL	660.77	814,236	494,911	319,325	22,880	296,445	448.64
840	ST. JAMES	1,341.63	1,275,931	637,424	638,508	38,850	599,658	446.96
2805	ZUMBROTA-MAZEPPA	1,251.24	1,181,540	600,759	580,782	24,686	556,096	444.44
356	LANCASTER	227.95	260,359	154,575	105,784	4,628	101,155	443.76
2689	PIPESTONE-JASPER	1,390.86	1,952,959	1,260,912	692,047	75,831	616,215	443.05
876	ANNANDALE	1,981.25	2,283,411	1,275,491	1,007,920	133,891	874,029	441.15
700	HERMANTOWN	2,334.65	2,785,009	1,730,114	1,054,895	31,946	1,022,949	438.16

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
2580	EAST CENTRAL	884.15	1,426,735	896,151	530,585	143,452	387,133	437.86
745	ALBANY	1,814.33	1,879,420	1,065,065	814,355	21,072	793,283	437.23
706	VIRGINIA	1,828.04	2,236,056	1,305,882	930,174	131,852	798,322	436.71
278	ORONO	3,146.05	3,366,515	1,916,867	1,449,648	76,426	1,373,222	436.49
238	MABEL-CANTON	360.53	313,874	146,729	167,145	10,260	156,885	435.15
2342	WEST CENTRAL AREA	886.37	846,968	441,974	404,993	20,358	384,635	433.94
829	WASECA	2,148.84	3,816,341	2,762,410	1,053,931	122,213	931,718	433.59
415	LYND	192.73	243,895	160,463	83,432	0	83,432	432.90
2184	LUVERNE	1,374.45	1,652,355	1,008,258	644,096	49,286	594,810	432.76
282	ST. ANTHONY-NEW	1,977.25	1,662,082	781,128	880,954	25,521	855,433	432.64
561	GOODRIDGE	215.67	210,458	117,307	93,151	0	93,151	431.91
777	BENSON	1,116.69	1,760,833	1,238,463	522,370	40,068	482,302	431.90
671	HILLS-BEAVER CRE	378.39	382,477	208,316	174,162	11,003	163,158	431.19
761	OWATONNA	5,669.92	6,712,585	3,932,507	2,780,077	359,995	2,420,082	426.83
423	HUTCHINSON	3,376.04	3,762,822	2,183,492	1,579,330	139,870	1,439,460	426.38
879	DELANO	2,643.60	2,444,144	1,232,317	1,211,827	89,594	1,122,233	424.51
2754	CEDAR MOUNTAIN	490.75	624,537	393,520	231,017	23,393	207,625	423.08
818	VERNDALE	547.01	677,924	413,714	264,210	32,813	231,398	423.02
2172	KENYON-WANAMINGO	993.25	1,029,774	567,136	462,638	44,532	418,106	420.95
484	PIERZ	1,207.22	1,367,153	837,917	529,236	21,560	507,676	420.53
704	PROCTOR	2,009.68	1,902,616	986,321	916,295	74,333	841,962	418.95
2167	LAKEVIEW	662.11	636,766	342,534	294,232	18,426	275,806	416.56
447	GRYGLA	230.13	263,883	162,495	101,389	5,868	95,521	415.07
85	SPRINGFIELD	683.90	650,750	359,332	291,418	9,708	281,710	411.92
592	CLIMAX	164.32	205,963	128,123	77,840	10,212	67,628	411.56
497	LYLE	265.50	410,717	266,864	143,853	34,909	108,944	410.34
485	ROYALTON	845.05	744,913	364,432	380,481	35,610	344,871	408.11
911	CAMBRIDGE-ISANTI	5,926.34	5,445,653	2,770,047	2,675,605	258,505	2,417,100	407.86
712	MOUNTAIN IRON-BU	615.55	1,241,070	964,289	276,781	28,017	248,764	404.13
138	NORTH BRANCH	4,278.77	4,983,842	2,882,058	2,101,784	373,416	1,728,368	403.94
738	HOLDINGFORD	1,171.80	874,615	378,757	495,858	22,926	472,932	403.59
97	MOOSE LAKE	854.18	881,379	521,292	360,087	15,883	344,204	402.96
698	FLOODWOOD	388.21	451,751	257,798	193,954	37,853	156,101	402.10
15	ST. FRANCIS	6,350.61	9,093,638	6,392,180	2,701,459	155,435	2,546,024	400.91
701	HIBBING	2,704.90	2,703,585	1,540,408	1,163,177	86,038	1,077,139	398.22
739	KIMBALL	859.73	936,742	559,532	377,210	36,411	340,799	396.40

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue 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
487	UPSALA	469.29	415,057	225,753	189,304	3,765	185,539	395.36
47	SAUK RAPIDS	4,225.96	5,917,427	4,049,146	1,868,281	198,139	1,670,142	395.21
500	SOUTHLAND	659.80	832,475	528,938	303,537	44,310	259,227	392.89
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	907.88	812,215	423,501	388,714	36,442	352,272	388.02
640	WABASSO	484.60	424,763	229,440	195,323	7,445	187,878	387.70
2149	MINNEWASKA	1,296.48	3,448,602	2,810,929	637,672	136,232	501,440	386.77
466	DASSEL-COKATO	2,657.62	2,588,603	1,487,573	1,101,029	81,573	1,019,456	383.60
227	CHATFIELD	1,020.84	741,776	347,624	394,152	3,154	390,998	383.02
363	SOUTH KOOCHICHIN	435.53	609,387	420,301	189,086	22,474	166,612	382.55
531	BYRON	1,943.73	1,525,606	720,407	805,199	66,924	738,275	379.82
2886	GLENVILLE-EMMONS	474.08	416,949	215,293	201,656	22,936	178,721	376.98
150	HAWLEY	1,029.78	680,620	250,993	429,627	44,641	384,987	373.85
207	BRANDON	329.11	281,926	149,415	132,511	9,864	122,647	372.66
318	GRAND RAPIDS	4,311.39	5,294,522	3,388,093	1,906,428	332,845	1,573,584	364.98
768	HANCOCK	285.66	205,378	99,233	106,144	2,083	104,061	364.28
756	BLOOMING PRAIRIE	815.03	714,709	373,478	341,231	45,810	295,421	362.47
204	KASSON-MANTORVIL	2,394.46	1,628,979	721,155	907,824	41,335	866,489	361.87
2164	DILWORTH-GLYNDON	1,532.15	1,256,494	640,652	615,842	65,255	550,587	359.36
424	LESTER PRAIRIE	494.40	279,939	94,454	185,485	8,322	177,164	358.34
213	OSAKIS	889.10	711,203	383,794	327,410	11,041	316,369	355.83
330	HERON LAKE-OKABE	389.75	332,898	167,114	165,784	27,579	138,204	354.60
2899	PLAINVIEW-ELGIN-MILLVILLE	1,806.59	1,236,391	584,874	651,517	31,005	620,512	343.47
99	ESKO	1,335.48	1,020,060	540,805	479,254	22,657	456,597	341.90
253	GOODHUE	760.07	427,334	134,648	292,686	34,323	258,363	339.92
417	TRACY	798.02	875,339	582,510	292,828	21,847	270,982	339.57
769	MORRIS	1,058.96	1,496,049	1,066,071	429,978	78,645	351,333	331.77
95	CROMWELL	352.18	254,917	137,759	117,158	334	116,824	331.72
533	DOVER-EYOTA	1,396.84	1,117,679	655,676	462,003	7,232	454,771	325.57
600	FISHER	305.79	267,163	163,309	103,854	4,736	99,118	324.14
362	LITTLEFORK-BIG F	397.56	340,496	208,860	131,636	3,958	127,677	321.15
62	ORTONVILLE	515.19	787,467	596,810	190,657	25,296	165,361	320.97
480	ONAMIA	760.06	2,140,798	1,798,610	342,188	101,378	240,810	316.83
858	ST. CHARLES	1,161.29	852,695	459,016	393,679	34,785	358,894	309.05
914	ULEN-HITTERDAL	315.69	351,416	242,083	109,334	12,816	96,518	305.74
511	ADRIAN	713.82	649,886	396,449	253,437	35,743	217,694	304.97
2898	WESTBROOK-WALNUT GROVE	631.13	373,646	172,678	200,968	8,914	192,054	304.30

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2009 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(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
75	ST. CLAIR	683.03	490,821	278,248	212,573	6,602	205,970	301.55
577	WILLOW RIVER	512.57	430,087	262,447	167,641	16,573	151,067	294.73
255	PINE ISLAND	1,416.11	870,052	433,672	436,379	20,157	416,222	293.92
542	BATTLE LAKE	594.64	244,105	60,012	184,093	9,578	174,514	293.48
414	MINNEOTA	517.40	509,464	361,417	148,047	8,576	139,471	269.56
763	MEDFORD	850.90	439,661	205,354	234,307	6,969	227,338	267.17
323	FRANCONIA	35.58	-	(16,316)	16,316	6,920	9,397	264.10
229	LANESBORO	413.32	290,223	176,683	113,540	4,689	108,851	263.36
195	RANDOLPH	624.89	310,592	157,162	153,430	265	153,165	245.11
850	ROTHSAY	232.94	120,670	67,250	53,421	2,848	50,573	217.11
787	BROWERVILLE	586.35	731,664	586,385	145,279	24,494	120,786	206.00
242	ALDEN	524.91	344,149	231,497	112,653	4,845	107,808	205.38
294	HOUSTON	1,769.42	837,895	483,963	353,931	2,017	351,914	198.89
516	ROUND LAKE	120.22	88,717	62,307	26,410	2,760	23,650	196.73
261	ASHBY	300.54	209,624	152,694	56,930	5,347	51,583	171.63
550	UNDERWOOD	621.08	297,728	205,794	91,934	5,277	86,657	139.53
882	MONTICELLO	4,515.86	7,107,625	6,073,832	1,033,793	421,604	612,188	135.56
Gessee09prelim02-10 Tables 3&4.xls								

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2009

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 2008-09 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 percent 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 percent or less of the school day and at least 21 percent percent of the school day.
- ❖ SETTING III – Learners receiving education programs in a separate class. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for more than 60 percent of the school day. DOES NOT include pupils who received education programs in public or private separate day or residential facilities.
- ❖ SETTING IV- Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50 percent of the school day in separate facilities.
- ❖ SETTING V – Learners receiving education programs in private separate day school facilities at public expense for greater than 50 percent of the school day.
- ❖ SETTING VI – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- ❖ SETTING VII – Learners receiving education programs in private residential facilities at public expense for greater than 50 percent of the school day.
- ❖ SETTING VIII – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing adjusted pupil unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.25 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.

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

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

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

This was calculated as shown.

Lines 5 – Special Education Expenditures

These data are reported on EDRS, as summarized on reports sent to districts and as explained in *Appendix A*.

Line 6 – State Calculated Fringe Benefits

This was calculated as shown.

Line 7 – Special Education Transportation Expenditures

This is the district's FY 2009 expenditure for special education transportation, as reported to MDE under Finance codes 723 and 728 through UFARS and special education bus depreciation as reported to MDE as of December 31, 2009.

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.