

Minnesota Department of
Education

Special Education

Cross-Subsidies

January 2012

**FY 2011
Report
To the
Legislature**

**As required by
Minnesota Statutes
2011
Section 127A.065**

COMMISSIONER:
Brenda Cassellius

Special Education
Cross-Subsidies

January 2012

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Minnesota Statutes
2011
Section 127A.065

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

Cost of Report Preparation

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 \$1,724.94.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT FISCAL YEAR 2011

Minnesota Statutes 2011, 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 February 14, 2012.

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 those who spend 60 percent or more of the school day outside of the regular classroom.

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 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 2009 – FY 2015

Table 1 shows the calculation of the state total cross-subsidy for FY 2009 through FY 2015. Amounts shown for FY 2009 – FY 2011 are based on actual data. Amounts shown for FY 2011 are based on Final data as of February 14, 2012. Amounts shown for FY 2012 – 2015 are estimates based on November 2011 forecast data.

Table 1
State Total Special Education Cross-Subsidies, Year to Year Comparison
FY 2009 – FY 2015
 Final FY 2011 Data
 (\$ in Millions)

1	Special Education Expenditures:	Final FY 2009	Final FY 2010	Final FY 2011	Est. FY 2012	Est. FY 2013	FY 2014	FY 2015
	* State including Alternative Deliver, Full State Payment for students with Disabilities, Home Based Travel, Local Collaborative Time Study and Third Party Revenue Expenditures (excluding transportation & fringe benefits)	1,014.7	1,043.4	1,074.7	1,117.7	1,162.4	1,208.9	1,257.2
	* State Fringe benefits (estimated)	296.8	271.3	290.7	333.8	347.2	361.0	375.5
	* State transportation	157.0	162.0	168.8	175.3	184.5	194.3	204.7
	* Transition Disabled	15.0	13.8	13.4	13.9	14.5	15.1	15.7
	* Federal (including fringe benefits)	172.0	279.6	279.5	179.2	179.2	179.2	179.2
	Subtotal, Special Education Expenditures	1,655.5	1,770.1	1,827.1	1,819.9	1,887.7	1,958.5	2,032.3
	Change from Prior Year	79.0	114.6	57.0	(7.2)	67.8	70.8	73.8
	Percent Change from Prior Year	5.0%	6.9%	3.2%	-0.4%	3.7%	3.8%	3.8%
2	Special Education Categorical Revenues:							
	* State - regular special education aid, includes transportation	719.3	735.7	786.6	827.6	873.6	922.5	973.8
	* State - excess cost aid	110.9	110.8	110.9	113.8	117.1	120.6	124.1
	* State - special pupil aid	0.9	1.2	1.2	1.4	1.6	1.8	2.0
	* State - home based travel aid	0.3	0.3	0.3	0.3	0.3	0.3	0.3
	* Third Party Billing	30.4	33.7	32.8	31.9	31.1	30.2	29.4
	* Federal	172.0	279.6	279.5	179.2	179.2	179.2	179.2
	Subtotal, Categorical Revenue	1,033.8	1,161.3	1,211.3	1,154.2	1,202.9	1,254.6	1,308.8
	Change from Prior Year	36.1	127.5	50.0	-57.1	48.6	51.8	54.2
	Percent Change from Prior Year	3.6%	12.3%	4.3%	-4.7%	4.2%	4.3%	4.3%
3	General Education Revenue Attributable to Special Education							
	Students for time spent receiving special education services							
	Outside Of The Regular Classroom for more that 60% of the							
	School Day	68.4	69.3	69.6	70.3	71.0	71.0	71.0
4	Cross-Subsidies:							
	a) Gross Cross-Subsidy (1)-(2):	621.7	608.8	615.8	665.7	684.9	703.9	723.5
	b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	553.3	539.5	546.2	595.4	613.9	632.9	652.5
	Change from Prior Year	46.8	(13.8)	6.7	49.2	18.5	19.0	19.6
	Percent Change from Prior Year	9.2%	-2.5%	1.2%	9.0%	3.1%	3.1%	3.1%

Reflects November 2011 Forecast Data

Figure 1 shows the trends from FY 1999 – FY 2011 and projections through FY 2015 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$937 million in FY 1999 to \$1.827 billion in FY 2011, and are projected to continue to increase up to \$2.032 billion by FY 2015. 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 carryover, in FY 2011, but fall back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 117 percent over the 16-year period, while revenues are projected to increase by 136 percent.

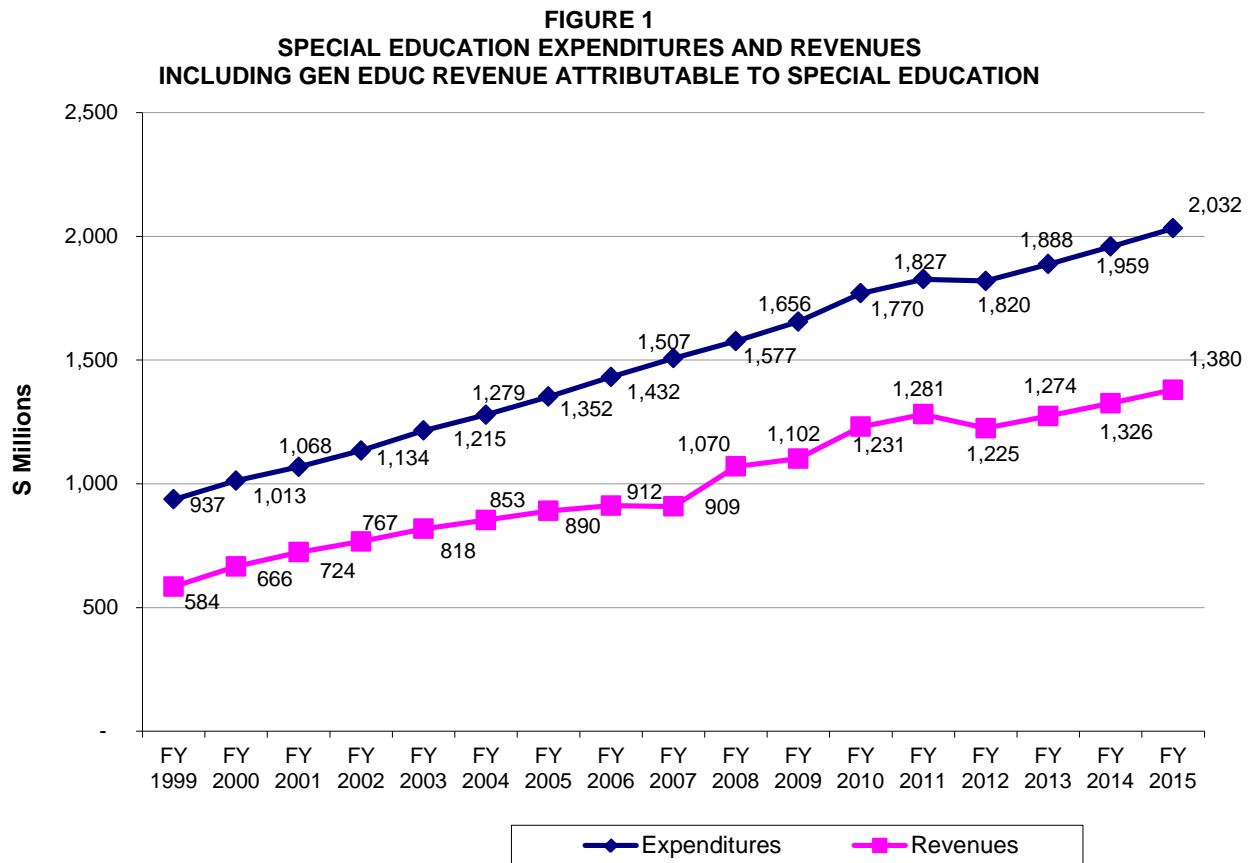


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy declined slightly from \$352 million to \$345 million between FY 1999 and FY 2001, but began to increase in FY 2002, and grew at an 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 \$553 million. Due to federal stimulus funds in FY 2010 with carry-over in FY 2011, the cross-subsidy dropped below the FY 2009 level in FY 2010 to \$540 million and rose slightly in FY 2011 to \$546 million. It is projected to exceed the FY 2007 level by FY 2013 and to reach \$653 million in FY 2015.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

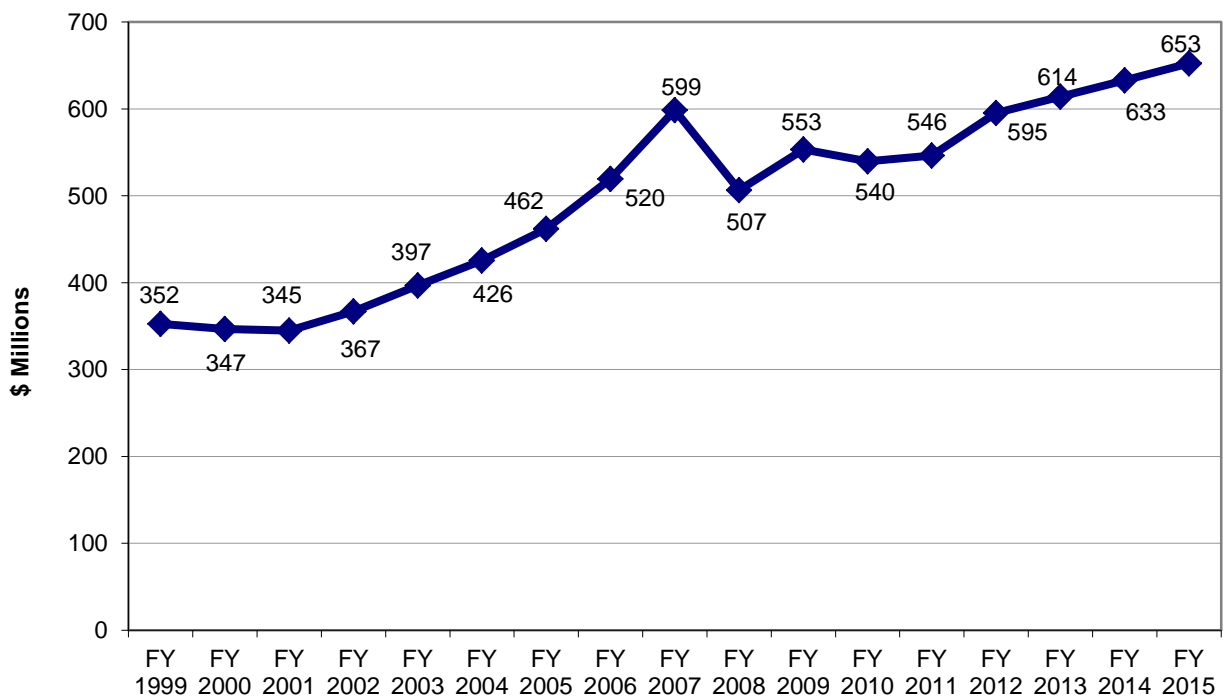
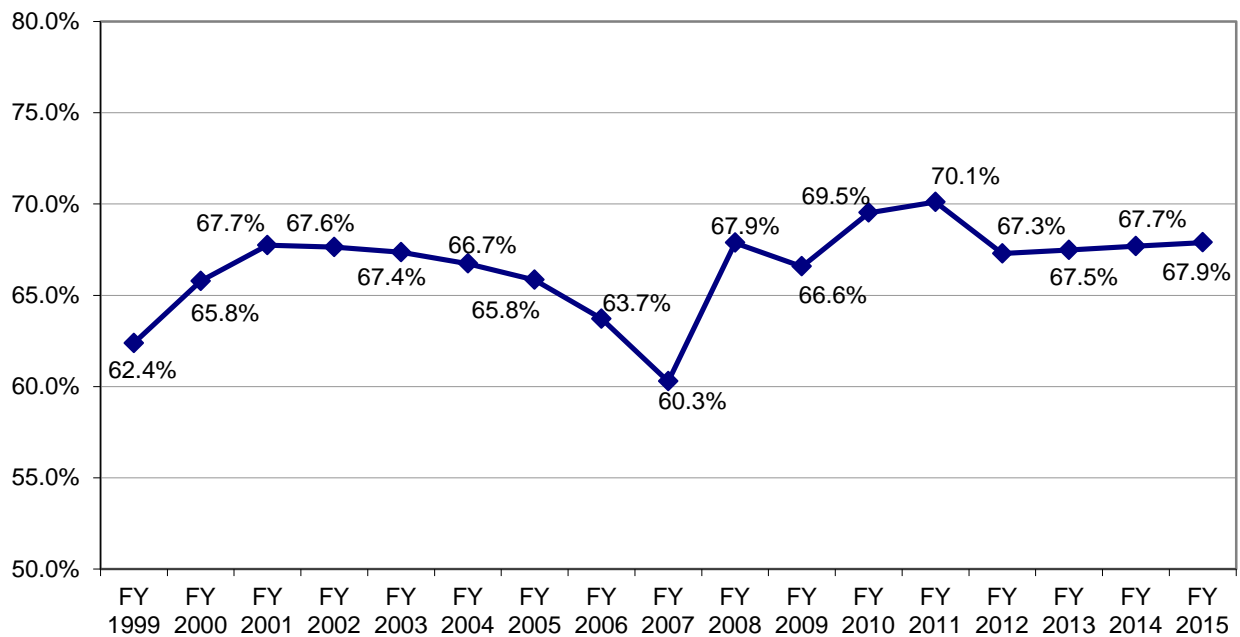


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas, including the special education levy in FY 1999. Between FY 1999 and FY 2001, the state/federal funded portion of special education expenditures 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 66.6 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 69.5 percent in FY 2010 and to 70.1 percent in FY 2011. It declined to 67.3 percent in FY 2012 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 69.5 percent in FY 2010 and to 70.1 percent in FY 2011. It declined to 67.3 percent in FY 2012 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 69.5 percent in FY 2010 and to 70.1 percent in FY 2011. It declined to 67.3 percent in FY 2012 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 69.5 percent in FY 2010 and to 70.1 percent in FY 2011. It declined to 67.3 percent in FY 2012 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 69.5 percent in FY 2010 and to 70.1 percent in FY 2011.

Projected expenditure growth exceeding revenue growth is expected to lower this percentage to 67.9 percent by FY 2015.

**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 2011

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2011, 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 FY 2007.

Table 2 provides a comparison of average cross-subsidies for FY 2011 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 \$476 and \$742 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$441 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$869 per pupil unit.

Table 2
Special Education Cross-Subsidies
FY 2011 Final

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
TOTALS	904,640.13	1,413,320,892.47	772,553,378.13	640,859,016.00	69,647,835.89	571,211,180.11	631.42
BY STRATUM							
MPLS & ST PAUL	80,883.31	195,258,549.90	108,220,160.10	87,038,389.80	16,711,034.71	70,327,355.09	869.49
OTHER METRO, INNER	99,820.66	153,202,407.10	69,700,808.11	83,501,598.99	9,395,611.00	74,105,987.99	742.39
OTHER METRO, OUTER	304,457.11	498,883,732.95	262,403,974.65	236,479,758.30	22,157,999.86	214,321,758.44	703.95
NONMET >=2K	209,728.43	316,076,674.22	186,804,488.01	129,272,186.21	13,062,868.60	116,209,317.61	554.09
NONMET 1K-2K	107,323.61	129,651,918.75	74,044,461.38	55,607,457.37	4,568,058.69	51,039,398.68	475.57
NONMET < 1K	102,427.01	120,247,609.55	71,379,485.88	48,959,625.33	3,752,263.03	45,207,362.30	441.36

Table 3 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 Data Center> Data Reports and Analytics > Minnesota Funding Reports (MFR). A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in *Appendix C*.

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 those who spend 60 percent or more of the school day outside of the regular classroom. 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 times that portion of the day that they spend outside of the regular classroom (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 percent. 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
FY 2011 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		904,640.13	1,413,320,892.47	772,553,378.13	640,859,016.00	69,647,835.89	571,211,180.11	
1	AITKIN	1,493.74	1,530,019	858,884	671,135	97,007	574,128	384.36
1	MINNEAPOLIS	37,520.01	97,124,892	53,477,147	43,647,746	9,657,174	33,990,571	905.93
2	HILL CITY	347.42	480,280	327,258	153,022	5,922	147,100	423.41
4	MCGREGOR	444.59	490,461	186,002	304,459	9,958	294,502	662.41
6	SOUTH ST. PAUL	3,716.55	5,956,266	2,590,027	3,366,238	299,940	3,066,298	825.04
11	ANOKA-HENNEPIN	44,275.18	79,586,794	44,859,192	34,727,601	3,859,935	30,867,666	697.18
12	CENTENNIAL	7,632.71	14,151,414	7,712,866	6,438,548	392,732	6,045,815	792.09
13	COLUMBIA HEIGHTS	3,442.26	7,155,457	2,737,224	4,418,233	693,290	3,724,944	1082.12
14	FRIDLEY	3,298.12	6,899,600	3,618,418	3,281,182	405,520	2,875,662	871.91
15	ST. FRANCIS	5,952.82	9,349,191	6,722,755	2,626,436	104,284	2,522,152	423.69
16	SPRING LAKE PARK	5,562.78	6,717,595	3,348,213	3,369,382	392,527	2,976,855	535.14
22	DETROIT LAKES	3,204.73	5,205,483	3,285,216	1,920,267	198,025	1,722,242	537.41
23	FRAZEE	1,038.34	1,019,407	563,658	455,750	9,544	446,205	429.73
25	PINE POINT	61.68	222,288	143,628	78,660	7,693	70,968	1150.58
31	BEMIDJI	5,597.44	10,454,973	6,815,868	3,639,105	482,223	3,156,882	563.99
32	BLACKDUCK	713.48	1,402,913	822,919	579,993	16,469	563,525	789.83
36	KELLIHER	264.74	359,095	213,262	145,833	4,788	141,045	532.77
38	RED LAKE	1,480.62	2,935,615	1,120,268	1,815,347	121,043	1,694,304	1144.32
47	SAUK RAPIDS	4,367.24	5,801,744	3,898,992	1,902,752	201,844	1,700,908	389.47
51	FOLEY	1,998.94	2,164,050	1,288,840	875,210	30,595	844,615	422.53
75	ST. CLAIR	684.56	420,923	273,379	147,543	8,121	139,422	203.67
77	MANKATO	8,461.35	13,708,635	8,896,417	4,812,217	667,239	4,144,978	489.87
81	COMFREY	186.78	236,329	102,728	133,601	18,516	115,085	616.15
84	SLEEPY EYE	687.54	782,383	412,562	369,822	31,554	338,268	492
85	SPRINGFIELD	688.81	532,275	290,497	241,778	8,030	233,748	339.35
88	NEW ULM	2,347.09	3,700,719	2,059,021	1,641,698	117,896	1,523,802	649.23
91	BARNUM	849.05	1,070,494	797,820	272,674	14,963	257,711	303.53
93	CARLTON	575.48	653,673	388,278	265,396	6,114	259,281	450.55
94	CLOQUET	3,029.10	4,557,223	2,862,949	1,694,274	293,127	1,401,147	462.56
95	CROMWELL	343.70	237,229	114,828	122,401	2,357	120,045	349.27
97	MOOSE LAKE	812.78	934,910	669,949	264,961	12,736	252,225	310.32
99	ESKO	1,391.93	1,021,493	643,894	377,598	26,317	351,281	252.37
100	WRENSHALL	406.13	314,633	223,327	91,307	8,113	83,194	204.85
108	NORWOOD	1,165.11	1,794,990	982,511	812,479	28,748	783,731	672.67
110	WACONIA	3,854.41	4,873,221	2,199,390	2,673,831	147,271	2,526,560	655.5
111	WATERTOWN-MAYER	1,820.73	2,343,042	1,252,224	1,090,818	88,235	1,002,583	550.65
112	EASTERN CARVER CTY	10,535.02	13,703,188	7,763,316	5,939,872	382,604	5,557,268	527.5
113	WALKER-AKELEY	922.52	1,317,311	738,902	578,409	29,433	548,976	595.08
115	CASS LAKE	1,240.62	3,096,770	1,933,727	1,163,043	164,745	998,298	804.68

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
116	PILLAGER	951.01	1,234,724	735,372	499,352	58,581	440,771	463.48
118	NORTHLAND	458.27	1,265,818	745,418	520,400	59,178	461,222	1006.44
129	MONTEVIDEO	1,674.39	2,298,937	1,438,410	860,527	119,488	741,039	442.57
138	NORTH BRANCH	3,946.65	5,163,562	3,284,038	1,879,524	271,317	1,608,207	407.49
139	RUSH CITY	1,017.01	1,018,216	527,580	490,636	3,838	486,798	478.66
146	BARNESVILLE	961.24	829,709	575,271	254,438	51,094	203,343	211.54
150	HAWLEY	1,072.00	738,627	380,885	357,742	21,532	336,210	313.63
152	MOORHEAD	6,238.03	12,334,279	7,621,568	4,712,710	453,182	4,259,529	682.83
162	BAGLEY	1,152.62	1,816,363	1,139,800	676,563	65,878	610,685	529.82
166	COOK COUNTY	565.16	793,186	363,881	429,305	7,986	421,319	745.49
173	MOUNTAIN LAKE	558.47	611,635	313,529	298,106	29,632	268,474	480.73
177	WINDOM	1,130.64	1,689,846	877,068	812,778	70,988	741,791	656.08
181	BRAINERD	7,558.43	14,724,767	8,906,094	5,818,673	723,230	5,095,443	674.14
182	CROSBY	1,401.73	2,304,699	1,226,787	1,077,912	134,968	942,943	672.7
186	PEQUOT LAKES	1,771.01	1,890,827	1,192,218	698,609	69,907	628,703	355
191	BURNSVILLE	11,308.17	23,193,741	12,748,094	10,445,647	899,917	9,545,730	844.14
192	FARMINGTON	7,471.00	10,392,706	4,662,694	5,730,012	343,640	5,386,373	720.97
194	LAKEVILLE	12,947.48	20,673,495	10,077,682	10,595,813	805,878	9,789,935	756.13
195	RANDOLPH	656.59	381,453	155,944	225,509	5,842	219,666	334.56
196	ROSEMOUNT-APPLE	31,510.72	58,869,970	33,047,123	25,822,848	3,114,200	22,708,647	720.66
197	WEST ST. PAUL	5,185.31	8,640,868	4,254,780	4,386,088	496,432	3,889,657	750.13
199	INVER GROVE	4,376.89	6,942,905	3,499,149	3,443,756	363,243	3,080,513	703.81
200	HASTINGS	5,467.92	8,105,882	3,987,394	4,118,489	327,464	3,791,025	693.32
203	HAYFIELD	922.24	999,271	536,663	462,608	28,466	434,142	470.75
204	KASSON-MANTORVIL	2,469.12	1,790,523	936,220	854,303	59,211	795,092	322.01
206	ALEXANDRIA	4,515.75	7,721,670	4,623,137	3,098,533	273,454	2,825,079	625.61
207	BRANDON	303.37	177,663	95,885	81,778	9,488	72,290	238.29
208	EVANSVILLE	171.92	95,860	36,600	59,260	0	59,260	344.7
213	OSAKIS	940.30	780,710	529,679	251,032	6,703	244,329	259.84
227	CHATFIELD	1,018.05	734,112	434,239	299,874	0	299,874	294.56
229	LANESBORO	382.55	320,379	216,338	104,041	4,751	99,290	259.55
238	MABEL-CANTON	316.25	310,825	184,876	125,949	8,528	117,421	371.29
239	RUSHFORD-PETERSO	707.64	872,103	467,788	404,315	13,496	390,819	552.28
241	ALBERT LEA	3,640.05	8,388,324	5,136,912	3,251,412	436,673	2,814,739	773.27
242	ALDEN	570.19	401,578	288,575	113,003	9,490	103,513	181.54
252	CANNON FALLS	1,379.51	1,475,784	721,973	753,810	77,747	676,063	490.07
253	GOODHUE	768.98	485,342	223,932	261,410	12,922	248,488	323.14
255	PINE ISLAND	1,415.31	913,584	495,872	417,712	38,288	379,424	268.09
256	RED WING	3,285.57	5,779,118	3,504,229	2,274,889	300,672	1,974,217	600.88
261	ASHBY	289.35	200,101	115,945	84,156	8,133	76,023	262.74

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
264	HERMAN-NORCROSS	117.38	118,618	63,415	55,203	6,619	48,584	413.9
270	HOPKINS	8,525.80	13,865,848	7,153,290	6,712,559	484,684	6,227,874	730.47
271	BLOOMINGTON	11,996.97	19,793,103	10,164,002	9,629,100	1,226,802	8,402,298	700.37
272	EDEN PRAIRIE	11,251.78	16,595,333	7,908,999	8,686,334	639,206	8,047,128	715.19
273	EDINA	9,571.81	13,182,431	6,984,823	6,197,607	419,330	5,778,278	603.68
276	MINNETONKA	9,951.65	13,236,569	7,180,279	6,056,290	516,422	5,539,869	556.68
277	WESTONKA	2,590.39	4,675,884	2,214,350	2,461,534	97,466	2,364,068	912.63
278	ORONO	3,208.98	3,653,583	2,200,025	1,453,558	73,434	1,380,125	430.08
279	OSSEO	23,969.17	49,209,849	24,779,000	24,430,850	2,760,520	21,670,329	904.09
280	RICHFIELD	4,753.31	8,518,998	3,543,433	4,975,566	531,828	4,443,738	934.87
281	ROBBINSDALE	14,057.00	23,137,210	9,443,764	13,693,445	1,489,174	12,204,271	868.2
282	ST. ANTHONY-NEW	2,103.44	2,096,348	1,064,659	1,031,688	28,778	1,002,910	476.8
283	ST. LOUIS PARK	5,120.46	7,494,721	3,651,994	3,842,727	487,752	3,354,975	655.21
284	WAYZATA	12,156.93	15,094,175	6,386,680	8,707,494	504,529	8,202,965	674.76
286	BROOKLYN CENTER	2,599.97	3,715,231	1,481,853	2,233,378	220,636	2,012,742	774.14
294	HOUSTON	2,215.78	1,328,266	892,103	436,163	6,974	429,189	193.7
297	SPRING GROVE	355.90	376,652	200,757	175,894	986	174,908	491.45
299	CALEDONIA	869.50	1,322,370	798,581	523,789	25,479	498,310	573.1
300	LACRESCENT	1,516.36	2,417,526	1,489,370	928,157	22,609	905,548	597.19
306	LAPORTE	281.85	456,131	315,085	141,046	9,999	131,047	464.95
308	NEVIS	596.39	632,247	338,353	293,894	16,315	277,579	465.43
309	PARK RAPIDS	1,744.34	2,733,446	1,350,628	1,382,818	49,460	1,333,358	764.39
314	BRAHAM	1,042.11	822,569	404,433	418,136	26,818	391,318	375.51
316	GREENWAY	1,235.24	1,997,853	1,173,759	824,094	90,665	733,429	593.75
317	DEER RIVER	968.64	1,773,463	1,264,988	508,475	96,244	412,231	425.58
318	GRAND RAPIDS	4,381.26	4,488,973	3,454,860	1,034,113	223,447	810,666	185.03
319	NASHWAUK-KEEWATI	667.88	1,217,062	828,952	388,110	27,866	360,245	539.39
323	FRANCONIA	35.15	-	41,992	41,992	0	41,992	1194.64
330	HERON LAKE-OKABE	393.48	428,822	271,205	157,617	30,372	127,244	323.38
332	MORA	2,063.54	2,096,111	1,220,552	875,558	99,819	775,739	375.93
333	OGILVIE	645.55	744,719	417,602	327,117	36,413	290,704	450.32
345	NEW LONDON-SPICE	1,698.32	1,688,027	927,433	760,594	82,350	678,245	399.36
347	WILLMAR	4,592.15	6,858,842	4,094,577	2,764,265	210,863	2,553,403	556.04
356	LANCASTER	195.44	240,731	147,735	92,996	5,403	87,593	448.18
361	INTERNATIONAL FA	1,461.61	1,677,169	830,136	847,034	24,552	822,481	562.72
362	LITTLEFORK-BIG F	358.18	365,335	260,566	104,770	5,176	99,593	278.05
363	SOUTH KOOCHICHIN	425.58	611,555	453,322	158,232	28,048	130,185	305.9
378	DAWSON	586.05	848,383	492,626	355,756	34,507	321,249	548.16
381	LAKE SUPERIOR	1,605.57	2,254,388	1,205,744	1,048,644	58,762	989,883	616.53
390	LAKE OF THE WOOD	593.53	792,803	440,685	352,118	19,591	332,528	560.25

TABLE 3
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FY 2011 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
391	CLEVELAND	481.00	315,498	178,748	136,750	14,176	122,574	254.83
392	LECENTER	729.54	776,341	387,983	388,359	63,956	324,403	444.67
394	MONTGOMERY	1,296.38	1,826,458	681,895	1,144,563	119,249	1,025,315	790.91
402	HENDRICKS	139.13	247,488	160,363	87,124	0	87,124	626.21
403	IVANHOE	206.76	133,582	35,190	98,392	660	97,732	472.68
404	LAKE BENTON	186.72	185,742	117,140	68,602	5,247	63,355	339.31
413	MARSHALL	2,453.82	3,376,561	2,186,917	1,189,644	74,900	1,114,745	454.29
414	MINNEOTA	541.15	564,447	409,925	154,522	9,173	145,349	268.59
415	LYND	178.71	244,903	130,341	114,562	0	114,562	641.05
423	HUTCHINSON	3,367.46	4,411,688	2,613,918	1,797,770	133,811	1,663,959	494.13
424	LESTER PRAIRIE	448.75	270,782	139,797	130,985	6,750	124,235	276.85
432	MAHNOMEN	719.87	1,010,304	460,122	550,182	41,036	509,146	707.27
435	WAUBUN	708.87	908,530	451,375	457,155	41,945	415,211	585.74
441	MARSHALL CTY CENTRAL	466.28	623,934	430,190	193,744	0	193,744	415.51
447	GRYGLA	207.98	251,702	171,265	80,437	9,250	71,187	342.28
458	TRUMAN	352.51	402,553	179,008	223,545	17,329	206,216	584.99
463	EDEN VALLEY	1,017.27	1,073,386	605,326	468,060	35,194	432,866	425.52
465	LITCHFIELD	1,996.32	2,428,097	1,428,514	999,583	75,639	923,944	462.82
466	DASSEL-COKATO	2,603.99	2,407,675	1,568,818	838,858	66,843	772,015	296.47
473	ISLE	585.91	642,278	388,904	253,374	23,458	229,916	392.41
477	PRINCETON	3,900.27	3,717,208	1,853,454	1,863,754	159,022	1,704,732	437.08
480	ONAMIA	702.05	2,164,495	1,854,567	309,929	84,545	225,384	321.04
482	LITTLE FALLS	2,784.66	4,075,604	2,178,676	1,896,928	169,971	1,726,957	620.17
484	PIERZ	1,276.77	1,379,248	834,627	544,620	44,639	499,981	391.6
485	ROYALTON	932.63	874,081	454,356	419,724	36,947	382,777	410.43
486	SWANVILLE	412.64	372,417	239,822	132,595	0	132,595	321.33
487	UPSALA	494.11	348,731	185,012	163,720	4,225	159,495	322.79
492	AUSTIN	5,067.43	8,437,941	4,828,741	3,609,200	499,818	3,109,382	613.6
495	GRAND MEADOW	424.03	533,796	258,469	275,328	24,446	250,881	591.66
497	LYLE	260.21	434,855	328,666	106,189	18,999	87,190	335.07
499	LEROY	344.49	420,990	216,276	204,715	17,270	187,445	544.12
500	SOUTHLAND	611.58	940,232	564,217	376,015	45,864	330,151	539.83
505	FULDA	433.34	803,847	439,353	364,494	30,835	333,658	769.97
507	NICOLLET	388.39	463,535	231,664	231,870	16,542	215,328	554.41
508	ST. PETER	2,129.85	3,027,001	1,754,240	1,272,761	173,950	1,098,811	515.91
511	ADRIAN	654.67	752,396	515,104	237,291	23,639	213,652	326.35
513	BREWSTER	218.62	140,596	2,338	142,934	2,310	140,624	643.23
514	ELLSWORTH	199.65	225,010	138,846	86,164	0	86,164	431.57
516	ROUND LAKE	133.74	138,696	73,531	65,165	13,751	51,414	384.43
518	WORTHINGTON	2,817.32	4,262,555	2,491,431	1,771,124	196,714	1,574,410	558.83

TABLE 3
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FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
531	BYRON	2,061.55	1,449,753	809,658	640,095	83,022	557,073	270.22
533	DOVER-EYOTA	1,396.57	1,164,393	684,376	480,017	16,804	463,213	331.68
534	STEWARTVILLE	2,131.41	2,134,811	1,177,559	957,252	89,202	868,050	407.27
535	ROCHESTER	18,337.50	23,152,468	12,444,700	10,707,767	1,201,059	9,506,708	518.43
542	BATTLE LAKE	557.35	271,229	80,105	191,124	7,060	184,064	330.25
544	FERGUS FALLS	2,963.07	2,815,971	1,545,484	1,270,487	117,252	1,153,235	389.2
545	HENNING	416.39	375,979	160,800	215,180	1,048	214,131	514.26
547	PARKERS PRAIRIE	628.12	743,097	442,060	301,037	35,624	265,414	422.55
548	PELICAN RAPIDS	1,060.83	906,153	439,157	466,996	27,112	439,884	414.66
549	PERHAM	1,644.41	2,202,768	1,248,087	954,681	102,651	852,031	518.14
550	UNDERWOOD	666.79	313,817	243,333	70,484	268	70,216	105.31
553	NEW YORK MILLS	799.81	926,753	526,595	400,158	13,205	386,952	483.81
561	GOODRIDGE	219.00	259,539	167,158	92,381	0	92,381	421.83
564	THIEF RIVER FALL	2,292.64	2,069,512	1,144,309	925,203	8,930	916,274	399.66
577	WILLOW RIVER	479.43	524,471	368,251	156,220	12,373	143,847	300.04
578	PINE CITY	1,853.27	2,841,975	1,727,329	1,114,646	46,948	1,067,698	576.12
581	EDGERTON	374.06	471,341	346,994	124,347	3,756	120,591	322.38
592	CLIMAX	159.66	256,100	180,039	76,061	8,203	67,858	425.01
593	CROOKSTON	1,424.59	2,151,250	1,368,510	782,740	45,333	737,408	517.63
595	EAST GRAND FORKS	2,006.86	2,129,757	1,373,121	756,636	21,872	734,764	366.13
599	FERTILE-BELTRAMI	533.61	677,083	412,490	264,592	14,349	250,244	468.96
600	FISHER	287.24	314,105	271,446	42,659	5,935	36,724	127.85
601	FOSSTON	748.51	1,003,462	593,033	410,428	13,584	396,845	530.18
611	CYRUS	57.55	66,550	1,421	67,971	0	67,971	1181.08
621	MOUNDS VIEW	11,549.55	22,408,144	12,731,749	9,676,395	962,504	8,713,891	754.48
622	NORTH ST. PAUL-M	12,899.49	21,652,642	9,944,159	11,708,482	2,111,880	9,596,603	743.95
623	ROSEVILLE	8,017.72	13,808,729	6,380,117	7,428,612	775,229	6,653,384	829.83
624	WHITE BEAR LAKE	9,440.66	17,069,311	8,142,674	8,926,637	643,892	8,282,745	877.35
625	ST. PAUL	43,363.30	98,133,658	54,743,013	43,390,644	7,053,860	36,336,784	837.96
627	OKLEE	243.46	201,226	97,071	104,155	4,818	99,337	408.02
628	PLUMMER	186.53	435,496	314,406	121,090	3,415	117,675	630.86
630	RED LAKE FALLS	440.08	603,307	359,349	243,958	0	243,958	554.35
635	MILROY	93.83	97,320	48,607	48,713	0	48,713	519.16
640	WABASSO	505.25	372,425	202,875	169,550	4,495	165,055	326.68
656	FARIBAULT	4,479.87	7,748,522	4,477,182	3,271,340	478,019	2,793,321	623.53
659	NORTHFIELD	4,405.20	7,036,520	3,884,120	3,152,400	265,383	2,887,017	655.37
671	HILLS-BEAVER CRE	405.52	405,385	242,218	163,167	16,253	146,914	362.29
676	BADGER	251.97	175,843	92,742	83,101	0	83,101	329.81
682	ROSEAU	1,476.61	1,662,404	1,014,881	647,523	25,837	621,686	421.02
690	WARROAD	1,250.83	1,500,225	845,358	654,867	17,771	637,096	509.34

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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
695	CHISHOLM	830.27	1,014,071	494,970	519,101	11,747	507,354	611.07
696	ELY	625.76	481,585	291,938	189,648	22,580	167,068	266.98
698	FLOODWOOD	363.34	630,155	387,923	242,232	8,472	233,761	643.37
700	HERMANTOWN	2,434.07	2,780,972	1,895,570	885,401	28,383	857,018	352.09
701	HIBBING	2,753.85	3,013,472	1,839,543	1,173,929	88,515	1,085,414	394.14
704	PROCTOR	2,037.86	2,173,506	1,252,098	921,408	83,278	838,130	411.28
706	VIRGINIA	1,851.30	2,383,108	1,533,870	849,238	101,694	747,543	403.79
707	NETT LAKE	156.59	364,590	55,930	308,660	1,058	307,602	1964.38
709	DULUTH	10,052.53	20,980,870	11,878,347	9,102,523	1,043,898	8,058,625	801.65
712	MOUNTAIN IRON-BU	578.35	1,148,294	1,424,863	(276,570)	21,457	(298,027)	-515.31
716	BELLE PLAINE	1,818.08	2,297,454	1,093,946	1,203,508	120,078	1,083,430	595.92
717	JORDAN	1,970.06	2,519,628	1,125,128	1,394,500	121,197	1,273,303	646.33
719	PRIOR LAKE	8,150.46	10,905,056	4,821,056	6,083,999	741,998	5,342,001	655.42
720	SHAKOPEE	8,131.43	11,981,344	5,819,047	6,162,298	339,178	5,823,120	716.12
721	NEW PRAGUE	4,301.40	4,897,600	2,431,256	2,466,344	245,084	2,221,260	516.4
726	BECKER	3,145.38	2,913,977	1,270,516	1,643,460	84,898	1,558,562	495.51
727	BIG LAKE	3,998.37	5,203,479	2,232,096	2,971,383	196,852	2,774,531	693.92
728	ELK RIVER	14,570.27	24,843,145	13,356,246	11,486,899	667,347	10,819,551	742.58
738	HOLDINGFORD	1,165.69	863,887	402,785	461,102	32,851	428,251	367.38
739	KIMBALL	809.48	971,694	596,092	375,602	37,395	338,206	417.81
740	MELROSE	1,604.33	1,887,568	1,003,658	883,910	84,125	799,785	498.52
741	PAYNESVILLE	1,179.28	1,669,375	1,012,508	656,867	24,581	632,285	536.16
742	ST. CLOUD	10,788.09	24,534,420	15,239,530	9,294,890	674,254	8,620,636	799.09
743	SAUK CENTRE	1,159.51	1,287,706	687,979	599,727	58,256	541,471	466.98
745	ALBANY	1,914.00	1,960,110	1,208,570	751,540	28,792	722,748	377.61
748	SARTELL	4,042.40	3,879,761	2,061,346	1,818,415	87,127	1,731,288	428.28
750	ROCORI	2,392.03	2,163,566	1,312,032	851,534	67,940	783,595	327.59
756	BLOOMING PRAIRIE	807.51	826,810	469,080	357,730	52,119	305,611	378.46
761	OWATONNA	5,578.44	7,290,828	3,891,239	3,399,589	279,281	3,120,307	559.35
763	MEDFORD	950.40	535,351	262,734	272,616	21,207	251,409	264.53
768	HANCOCK	302.04	226,896	136,553	90,343	0	90,343	299.11
769	MORRIS	1,092.81	1,446,805	1,087,926	358,878	55,253	303,626	277.84
771	CHOKIO-ALBERTA	177.61	121,196	33,295	87,900	8,514	79,387	446.97
775	KERKHOVEN-MURDOC	623.42	632,216	436,891	195,325	26,236	169,089	271.23
777	BENSON	1,107.74	1,461,439	1,049,550	411,889	41,401	370,488	334.45
786	BERTHA-HEWITT	492.55	639,471	363,555	275,916	13,742	262,174	532.28
787	BROWERVILLE	565.21	777,626	574,818	202,807	27,282	175,525	310.55
801	BROWNS VALLEY	109.19	168,015	87,488	80,527	5,717	74,810	685.14
803	WHEATON	487.52	497,714	312,906	184,807	1,557	183,250	375.88
811	WABASHA	718.40	1,021,634	607,841	413,793	32,023	381,770	531.42

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
813	LAKE CITY	1,466.72	1,542,255	790,586	751,669	62,871	688,798	469.62
815	PRINSBURG	0.00	188,521	160,455	28,066	0	28,066	0
818	VERNDALE	570.44	657,733	462,469	195,264	16,613	178,651	313.18
820	SEBEKA	604.88	633,252	297,986	335,266	10,497	324,769	536.91
821	MENAHGA	926.62	792,259	402,245	390,015	12,048	377,966	407.9
829	WASECA	2,139.75	3,653,252	2,550,406	1,102,846	83,899	1,018,946	476.2
831	FOREST LAKE	7,808.82	10,326,631	5,707,227	4,619,405	458,940	4,160,464	532.79
832	MAHTOMEDI	3,787.35	5,153,266	2,551,926	2,601,341	74,057	2,527,284	667.3
833	SOUTH WASHINGTON	19,827.54	23,977,658	10,470,684	13,506,974	1,356,659	12,150,314	612.8
834	STILLWATER	10,132.58	14,051,094	6,625,547	7,425,547	705,268	6,720,279	663.23
836	BUTTERFIELD	261.22	346,196	175,492	170,703	28,195	142,509	545.55
837	MADELIA	613.82	906,522	481,202	425,320	12,767	412,553	672.11
840	ST. JAMES	1,265.86	1,311,848	669,926	641,922	37,200	604,722	477.72
846	BRECKENRIDGE	874.00	759,760	432,929	326,831	8,897	317,934	363.77
850	ROTHSAY	252.78	102,226	58,003	44,223	5,256	38,967	154.15
852	CAMPBELL-TINTAH	146.16	168,051	98,519	69,531	2,723	66,808	457.09
857	LEWISTON	868.04	939,865	580,046	359,819	21,554	338,266	389.69
858	ST. CHARLES	1,139.41	888,716	549,864	338,851	19,543	319,308	280.24
861	WINONA	3,803.68	8,412,575	4,700,910	3,711,665	465,491	3,246,173	853.43
876	ANNANDALE	1,930.53	2,301,135	1,427,135	874,000	138,987	735,013	380.73
877	BUFFALO	6,683.82	8,845,546	5,110,827	3,734,718	343,637	3,391,081	507.36
879	DELANO	2,662.01	2,378,665	1,332,501	1,046,164	106,083	940,081	353.15
881	MAPLE LAKE	1,142.48	1,782,648	1,093,689	688,959	85,805	603,154	527.93
882	MONTICELLO	4,537.98	7,902,117	6,603,801	1,298,316	318,255	980,061	215.97
883	ROCKFORD	1,738.91	1,840,515	925,357	915,158	59,889	855,268	491.84
885	ST. MICHAEL-ALBE	5,983.74	4,150,333	1,634,838	2,515,495	125,395	2,390,100	399.43
891	CANBY	612.71	454,701	265,083	189,618	11,099	178,518	291.36
911	CAMBRIDGE-ISANTI	5,966.77	5,832,684	3,328,272	2,504,412	307,304	2,197,109	368.22
912	MILACA	2,069.39	1,993,734	1,163,979	829,755	109,013	720,741	348.29
914	ULEN-HITTERDAL	327.76	304,092	228,544	75,548	24,927	50,621	154.45
2071	LAKE CRYSTAL-WEL	925.13	1,363,824	713,958	649,866	54,401	595,464	643.65
2125	TRITON	1,332.92	1,145,714	504,315	641,399	65,452	575,948	432.09
2134	UNITED SOUTH CENTRAL	781.60	1,482,949	884,613	598,336	48,688	549,648	703.23
2135	MAPLE RIVER	1,248.23	1,867,987	1,338,709	529,278	42,114	487,164	390.28
2137	KINGSLAND	767.09	1,009,847	450,331	559,516	62,481	497,036	647.95
2142	ST. LOUIS COUNTY	2,132.95	3,289,649	1,903,175	1,386,474	163,178	1,223,296	573.52
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,045.04	1,239,407	679,504	559,904	39,313	520,591	498.15
2144	CHISAGO LAKES AREA	3,925.65	5,865,237	3,547,453	2,317,784	168,397	2,149,387	547.52
2149	MINNEWASKA	1,235.54	3,810,000	3,319,269	490,731	81,223	409,508	331.44
2154	EVELETH-GILBERT	1,350.17	982,119	500,144	481,974	41,124	440,851	326.51

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
2155	WADENA-DEER CREEK	1,164.60	1,642,123	774,812	867,311	36,354	830,957	713.51
2159	BUFFALO LAKE-HECTOR	663.64	907,902	488,533	419,369	53,408	365,961	551.44
2164	DILWORTH-GLYNDON	1,584.98	1,633,594	973,960	659,634	55,117	604,517	381.4
2165	HINCKLEY-FINLAYS	1,146.95	1,521,425	873,630	647,795	22,350	625,445	545.31
2167	LAKEVIEW	662.39	768,296	507,705	260,592	13,006	247,586	373.78
2168	NRHEG	1,084.84	1,206,302	791,153	415,148	15,488	399,660	368.4
2169	MURRAY COUNTY	882.71	1,173,881	713,509	460,373	18,481	441,891	500.61
2170	STAPLES-MOTLEY	1,495.77	2,424,126	1,336,716	1,087,409	83,963	1,003,446	670.86
2171	KITTSOON CENTRAL	335.39	558,809	268,209	290,600	11,053	279,547	833.5
2172	KENYON-WANAMINGO	959.27	1,201,911	719,698	482,213	40,004	442,209	460.98
2174	PINE RIVER-BACKU	1,050.45	1,535,618	944,074	591,544	106,932	484,612	461.34
2176	WARREN-ALVARADO-	483.79	737,199	400,242	336,957	41,365	295,592	610.99
2180	MACCRAY	780.41	993,612	498,088	495,524	31,514	464,011	594.57
2184	LUVERNE	1,376.03	1,597,436	934,731	662,705	35,393	627,312	455.89
2190	YELLOW MEDICINE EAST	987.04	1,531,493	795,805	735,688	60,571	675,116	683.98
2198	FILLMORE CENTRAL	624.72	794,199	474,190	320,009	19,279	300,730	481.38
2215	NORMAN COUNTY EAST	355.48	421,808	242,001	179,807	0	179,807	505.82
2310	SIBLEY EAST	1,385.14	1,410,154	638,425	771,729	50,760	720,969	520.5
2311	CLEARBROOK-GONVICK	530.33	658,718	406,196	252,523	18,643	233,880	441.01
2342	WEST CENTRAL AREA	823.64	658,916	381,907	277,009	18,974	258,035	313.29
2358	TRI-COUNTY	272.05	350,713	187,347	163,366	6,235	157,131	577.58
2364	BELGRADE-BROOTEN-ELR	771.80	783,219	405,917	377,301	23,021	354,281	459.03
2365	G.F.W.	983.09	1,274,216	653,440	620,777	59,758	561,018	570.67
2396	A.C.G.C.	938.06	1,159,837	670,573	489,264	40,545	448,719	478.35
2397	LESUEUR-HENDERSO	1,291.17	1,186,082	671,797	514,286	39,252	475,034	367.91
2448	MARTIN COUNTY	865.22	948,962	586,422	362,540	13,573	348,967	403.33
2527	NORMAN CTY WEST	301.07	463,376	318,198	145,178	13,407	131,771	437.68
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	801.88	784,299	428,648	355,651	41,165	314,486	392.19
2536	GRANADA HUNTLEY-	272.80	281,180	173,226	107,954	13,631	94,323	345.76
2580	EAST CENTRAL	893.17	1,384,843	787,636	597,207	127,185	470,022	526.24
2609	WIN-E-MAC	507.35	479,358	240,256	239,102	2,917	236,184	465.53
2683	GREENBUSH-MIDDLE RIV	507.75	536,525	324,875	211,650	0	211,650	416.84
2687	HOWARD LAKE-WAVERLY-WINSTED	1,233.50	1,377,708	773,577	604,131	40,283	563,848	457.11
2689	PIPESTONE-JASPER	1,306.02	2,316,569	1,514,620	801,949	69,456	732,492	560.86
2711	MESABI EAST	1,005.64	1,474,204	695,651	778,554	78,687	699,867	695.94
2752	FAIRMONT AREA SCHOOLS	2,036.89	2,452,616	1,088,878	1,363,738	129,857	1,233,881	605.77
2753	LONG PRAIRIE-GREY EA	1,180.95	1,601,633	651,475	950,158	58,541	891,617	755
2754	CEDAR MOUNTAIN	557.08	718,659	509,925	208,734	38,764	169,970	305.11
2759	EAGLE BEND-CLARISSA	330.63	366,633	133,694	232,940	9,541	223,399	675.68
2805	ZUMBROTA-MAZEPPA	1,244.70	1,181,611	601,066	580,545	17,976	562,569	451.97

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenues and Expenditures

		(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
2835	JANESVILLE-WALDO	665.71	1,033,430	663,327	370,103	35,071	335,032	503.27
2853	LAC QUI PARLE	943.84	1,359,087	773,284	585,803	71,390	514,413	545.02
2854	ADA-BORUP	623.54	828,617	530,428	298,189	17,143	281,046	450.73
2856	STEPHEN-ARGYLE	403.33	547,183	381,671	165,512	2,186	163,326	404.94
2859	GLENCOE-SILVER LAKE	1,985.14	2,444,739	1,156,574	1,288,166	118,420	1,169,746	589.25
2860	BLUE EARTH-DELAVAN-ELMORE	1,431.98	1,238,767	577,829	660,938	38,341	622,597	434.78
2884	RED ROCK CENTRAL	522.12	390,872	118,399	272,474	9,412	263,062	503.83
2886	GLENVILLE-EMMONS	462.33	403,372	168,055	235,317	22,902	212,416	459.45
2888	CLINTON-GRACEVILLE-BEARDSLEY	428.13	428,234	247,443	180,791	15,015	165,775	387.21
2889	LAKE PARK-AUDUBON	730.05	600,873	276,206	324,667	23,062	301,605	413.13
2890	RENVILLE CTY WEST	574.53	771,887	410,798	361,089	21,671	339,418	590.78
2895	JACKSON COUNTY CENTRAL	1,378.96	1,532,966	706,826	826,140	104,968	721,172	522.98
2897	REDWOOD AREA SCHOOLS	1,350.51	1,366,008	728,048	637,960	75,498	562,462	416.48
2898	WESTBROOK-WALNUT GROVE	553.74	332,238	202,503	129,735	8,173	121,563	219.53
2899	PLAINVIEW-ELGIN-MILLVILLE	1,738.28	1,186,030	650,278	535,752	20,054	515,698	296.67
2902	RTR	604.08	500,300	222,867	277,433	3,042	274,391	454.23
2903	ORTONVILLE	578.69	774,957	579,650	195,307	21,251	174,056	300.78
2904	TRACY-BALATON	877.28	650,432	325,479	324,953	24,164	300,790	342.87

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 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
815	PRINSBURG	0.00	188,521	160,455	28,066	0	28,066	0
707	NETT LAKE	156.59	364,590	55,930	308,660	1,058	307,602	1964.38
323	FRANCONIA	35.15	-	41,992	41,992	0	41,992	1194.64
611	CYRUS	57.55	66,550	1,421	67,971	0	67,971	1181.08
25	PINE POINT	61.68	222,288	143,628	78,660	7,693	70,968	1150.58
38	RED LAKE	1,480.62	2,935,615	1,120,268	1,815,347	121,043	1,694,304	1144.32
13	COLUMBIA HEIGHTS	3,442.26	7,155,457	2,737,224	4,418,233	693,290	3,724,944	1082.12
118	NORTHLAND	458.27	1,265,818	745,418	520,400	59,178	461,222	1006.44
280	RICHFIELD	4,753.31	8,518,998	3,543,433	4,975,566	531,828	4,443,738	934.87
277	WESTONKA	2,590.39	4,675,884	2,214,350	2,461,534	97,466	2,364,068	912.63
1	MINNEAPOLIS	37,520.01	97,124,892	53,477,147	43,647,746	9,657,174	33,990,571	905.93
279	OSSEO	23,969.17	49,209,849	24,779,000	24,430,850	2,760,520	21,670,329	904.09
624	WHITE BEAR LAKE	9,440.66	17,069,311	8,142,674	8,926,637	643,892	8,282,745	877.35
14	FRIDLEY	3,298.12	6,899,600	3,618,418	3,281,182	405,520	2,875,662	871.91
281	ROBBINSDALE	14,057.00	23,137,210	9,443,764	13,693,445	1,489,174	12,204,271	868.20
861	WINONA	3,803.68	8,412,575	4,700,910	3,711,665	465,491	3,246,173	853.43
191	BURNSVILLE	11,308.17	23,193,741	12,748,094	10,445,647	899,917	9,545,730	844.14
625	ST. PAUL	43,363.30	98,133,658	54,743,013	43,390,644	7,053,860	36,336,784	837.96
2171	KITTSOON CENTRAL	335.39	558,809	268,209	290,600	11,053	279,547	833.50
623	ROSEVILLE	8,017.72	13,808,729	6,380,117	7,428,612	775,229	6,653,384	829.83
6	SOUTH ST. PAUL	3,716.55	5,956,266	2,590,027	3,366,238	299,940	3,066,298	825.04
115	CASS LAKE	1,240.62	3,096,770	1,933,727	1,163,043	164,745	998,298	804.68
709	DULUTH	10,052.53	20,980,870	11,878,347	9,102,523	1,043,898	8,058,625	801.65
742	ST. CLOUD	10,788.09	24,534,420	15,239,530	9,294,890	674,254	8,620,636	799.09
12	CENTENNIAL	7,632.71	14,151,414	7,712,866	6,438,548	392,732	6,045,815	792.09
394	MONTGOMERY	1,296.38	1,826,458	681,895	1,144,563	119,249	1,025,315	790.91
32	BLACKDUCK	713.48	1,402,913	822,919	579,993	16,469	563,525	789.83
286	BROOKLYN CENTER	2,599.97	3,715,231	1,481,853	2,233,378	220,636	2,012,742	774.14
241	ALBERT LEA	3,640.05	8,388,324	5,136,912	3,251,412	436,673	2,814,739	773.27
505	FULDA	433.34	803,847	439,353	364,494	30,835	333,658	769.97
309	PARK RAPIDS	1,744.34	2,733,446	1,350,628	1,382,818	49,460	1,333,358	764.39
194	LAKEVILLE	12,947.48	20,673,495	10,077,682	10,595,813	805,878	9,789,935	756.13
2753	LONG PRAIRIE-GREY EA	1,180.95	1,601,633	651,475	950,158	58,541	891,617	755.00
621	MOUNDS VIEW	11,549.55	22,408,144	12,731,749	9,676,395	962,504	8,713,891	754.48
197	WEST ST. PAUL	5,185.31	8,640,868	4,254,780	4,386,088	496,432	3,889,657	750.13
166	COOK COUNTY	565.16	793,186	363,881	429,305	7,986	421,319	745.49
622	NORTH ST. PAUL-M	12,899.49	21,652,642	9,944,159	11,708,482	2,111,880	9,596,603	743.95
728	ELK RIVER	14,570.27	24,843,145	13,356,246	11,486,899	667,347	10,819,551	742.58
270	HOPKINS	8,525.80	13,865,848	7,153,290	6,712,559	484,684	6,227,874	730.47
192	FARMINGTON	7,471.00	10,392,706	4,662,694	5,730,012	343,640	5,386,373	720.97

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenue and Expenditures

		(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
196	ROSEMOUNT-APPLE	31,510.72	58,869,970	33,047,123	25,822,848	3,114,200	22,708,647	720.66
720	SHAKOPEE	8,131.43	11,981,344	5,819,047	6,162,298	339,178	5,823,120	716.12
272	EDEN PRAIRIE	11,251.78	16,595,333	7,908,999	8,686,334	639,206	8,047,128	715.19
2155	WADENA-DEER CREEK	1,164.60	1,642,123	774,812	867,311	36,354	830,957	713.51
432	MAHNOMEN	719.87	1,010,304	460,122	550,182	41,036	509,146	707.27
199	INVER GROVE	4,376.89	6,942,905	3,499,149	3,443,756	363,243	3,080,513	703.81
2134	UNITED SOUTH CENTRAL	781.60	1,482,949	884,613	598,336	48,688	549,648	703.23
271	BLOOMINGTON	11,996.97	19,793,103	10,164,002	9,629,100	1,226,802	8,402,298	700.37
11	ANOKA-HENNEPIN	44,275.18	79,586,794	44,859,192	34,727,601	3,859,935	30,867,666	697.18
2711	MESABI EAST	1,005.64	1,474,204	695,651	778,554	78,687	699,867	695.94
727	BIG LAKE	3,998.37	5,203,479	2,232,096	2,971,383	196,852	2,774,531	693.92
200	HASTINGS	5,467.92	8,105,882	3,987,394	4,118,489	327,464	3,791,025	693.32
801	BROWNS VALLEY	109.19	168,015	87,488	80,527	5,717	74,810	685.14
2190	YELLOW MEDICINE EAST	987.04	1,531,493	795,805	735,688	60,571	675,116	683.98
152	MOORHEAD	6,238.03	12,334,279	7,621,568	4,712,710	453,182	4,259,529	682.83
2759	EAGLE BEND-CLARISSA	330.63	366,633	133,694	232,940	9,541	223,399	675.68
284	WAYZATA	12,156.93	15,094,175	6,386,680	8,707,494	504,529	8,202,965	674.76
181	BRAINERD	7,558.43	14,724,767	8,906,094	5,818,673	723,230	5,095,443	674.14
182	CROSBY	1,401.73	2,304,699	1,226,787	1,077,912	134,968	942,943	672.70
108	NORWOOD	1,165.11	1,794,990	982,511	812,479	28,748	783,731	672.67
837	MADELIA	613.82	906,522	481,202	425,320	12,767	412,553	672.11
2170	STAPLES-MOTLEY	1,495.77	2,424,126	1,336,716	1,087,409	83,963	1,003,446	670.86
832	MAHTOMEDI	3,787.35	5,153,266	2,551,926	2,601,341	74,057	2,527,284	667.30
834	STILLWATER	10,132.58	14,051,094	6,625,547	7,425,547	705,268	6,720,279	663.23
4	MCGREGOR	444.59	490,461	186,002	304,459	9,958	294,502	662.41
177	WINDOM	1,130.64	1,689,846	877,068	812,778	70,988	741,791	656.08
110	WACONIA	3,854.41	4,873,221	2,199,390	2,673,831	147,271	2,526,560	655.50
719	PRIOR LAKE	8,150.46	10,905,056	4,821,056	6,083,999	741,998	5,342,001	655.42
659	NORTHFIELD	4,405.20	7,036,520	3,884,120	3,152,400	265,383	2,887,017	655.37
283	ST. LOUIS PARK	5,120.46	7,494,721	3,651,994	3,842,727	487,752	3,354,975	655.21
88	NEW ULM	2,347.09	3,700,719	2,059,021	1,641,698	117,896	1,523,802	649.23
2137	KINGSLAND	767.09	1,009,847	450,331	559,516	62,481	497,036	647.95
717	JORDAN	1,970.06	2,519,628	1,125,128	1,394,500	121,197	1,273,303	646.33
2071	LAKE CRYSTAL-WEL	925.13	1,363,824	713,958	649,866	54,401	595,464	643.65
698	FLOODWOOD	363.34	630,155	387,923	242,232	8,472	233,761	643.37
513	BREWSTER	218.62	140,596	2,338	142,934	2,310	140,624	643.23
415	LYND	178.71	244,903	130,341	114,562	0	114,562	641.05
628	PLUMMER	186.53	435,496	314,406	121,090	3,415	117,675	630.86
402	HENDRICKS	139.13	247,488	160,363	87,124	0	87,124	626.21
206	ALEXANDRIA	4,515.75	7,721,670	4,623,137	3,098,533	273,454	2,825,079	625.61

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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
656	FARIBAULT	4,479.87	7,748,522	4,477,182	3,271,340	478,019	2,793,321	623.53
482	LITTLE FALLS	2,784.66	4,075,604	2,178,676	1,896,928	169,971	1,726,957	620.17
381	LAKE SUPERIOR	1,605.57	2,254,388	1,205,744	1,048,644	58,762	989,883	616.53
81	COMFREY	186.78	236,329	102,728	133,601	18,516	115,085	616.15
492	AUSTIN	5,067.43	8,437,941	4,828,741	3,609,200	499,818	3,109,382	613.60
833	SOUTH WASHINGTON	19,827.54	23,977,658	10,470,684	13,506,974	1,356,659	12,150,314	612.80
695	CHISHOLM	830.27	1,014,071	494,970	519,101	11,747	507,354	611.07
2176	WARREN-ALVARADO-	483.79	737,199	400,242	336,957	41,365	295,592	610.99
2752	FAIRMONT AREA SCHOOLS	2,036.89	2,452,616	1,088,878	1,363,738	129,857	1,233,881	605.77
273	EDINA	9,571.81	13,182,431	6,984,823	6,197,607	419,330	5,778,278	603.68
256	RED WING	3,285.57	5,779,118	3,504,229	2,274,889	300,672	1,974,217	600.88
300	LACRESCENT	1,516.36	2,417,526	1,489,370	928,157	22,609	905,548	597.19
716	BELLE PLAINE	1,818.08	2,297,454	1,093,946	1,203,508	120,078	1,083,430	595.92
113	WALKER-AKELEY	922.52	1,317,311	738,902	578,409	29,433	548,976	595.08
2180	MACCRAY	780.41	993,612	498,088	495,524	31,514	464,011	594.57
316	GREENWAY	1,235.24	1,997,853	1,173,759	824,094	90,665	733,429	593.75
495	GRAND MEADOW	424.03	533,796	258,469	275,328	24,446	250,881	591.66
2890	RENVILLE CTY WEST	574.53	771,887	410,798	361,089	21,671	339,418	590.78
2859	GLENCOE-SILVER LAKE	1,985.14	2,444,739	1,156,574	1,288,166	118,420	1,169,746	589.25
435	WAUBUN	708.87	908,530	451,375	457,155	41,945	415,211	585.74
458	TRUMAN	352.51	402,553	179,008	223,545	17,329	206,216	584.99
2358	TRI-COUNTY	272.05	350,713	187,347	163,366	6,235	157,131	577.58
578	PINE CITY	1,853.27	2,841,975	1,727,329	1,114,646	46,948	1,067,698	576.12
2142	ST. LOUIS COUNTY	2,132.95	3,289,649	1,903,175	1,386,474	163,178	1,223,296	573.52
299	CALEDONIA	869.50	1,322,370	798,581	523,789	25,479	498,310	573.10
2365	G.F.W.	983.09	1,274,216	653,440	620,777	59,758	561,018	570.67
31	BEMIDJI	5,597.44	10,454,973	6,815,868	3,639,105	482,223	3,156,882	563.99
361	INTERNATIONAL FA	1,461.61	1,677,169	830,136	847,034	24,552	822,481	562.72
2689	PIPESTONE-JASPER	1,306.02	2,316,569	1,514,620	801,949	69,456	732,492	560.86
390	LAKE OF THE WOOD	593.53	792,803	440,685	352,118	19,591	332,528	560.25
761	OWATONNA	5,578.44	7,290,828	3,891,239	3,399,589	279,281	3,120,307	559.35
518	WORTHINGTON	2,817.32	4,262,555	2,491,431	1,771,124	196,714	1,574,410	558.83
276	MINNETONKA	9,951.65	13,236,569	7,180,279	6,056,290	516,422	5,539,869	556.68
347	WILLMAR	4,592.15	6,858,842	4,094,577	2,764,265	210,863	2,553,403	556.04
507	NICOLLET	388.39	463,535	231,664	231,870	16,542	215,328	554.41
630	RED LAKE FALLS	440.08	603,307	359,349	243,958	0	243,958	554.35
239	RUSHFORD-PETERSO	707.64	872,103	467,788	404,315	13,496	390,819	552.28
2159	BUFFALO LAKE-HECTOR	663.64	907,902	488,533	419,369	53,408	365,961	551.44
111	WATERTOWN-MAYER	1,820.73	2,343,042	1,252,224	1,090,818	88,235	1,002,583	550.65
378	DAWSON	586.05	848,383	492,626	355,756	34,507	321,249	548.16

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2144	CHISAGO LAKES AREA	3,925.65	5,865,237	3,547,453	2,317,784	168,397	2,149,387	547.52
836	BUTTERFIELD	261.22	346,196	175,492	170,703	28,195	142,509	545.55
2165	HINCKLEY-FINLAYS	1,146.95	1,521,425	873,630	647,795	22,350	625,445	545.31
2853	LAC QUI PARLE	943.84	1,359,087	773,284	585,803	71,390	514,413	545.02
499	LEROY	344.49	420,990	216,276	204,715	17,270	187,445	544.12
500	SOUTHLAND	611.58	940,232	564,217	376,015	45,864	330,151	539.83
319	NASHWAUK-KEEWATI	667.88	1,217,062	828,952	388,110	27,866	360,245	539.39
22	DETROIT LAKES	3,204.73	5,205,483	3,285,216	1,920,267	198,025	1,722,242	537.41
820	SEBEKA	604.88	633,252	297,986	335,266	10,497	324,769	536.91
741	PAYNESVILLE	1,179.28	1,669,375	1,012,508	656,867	24,581	632,285	536.16
16	SPRING LAKE PARK	5,562.78	6,717,595	3,348,213	3,369,382	392,527	2,976,855	535.14
831	FOREST LAKE	7,808.82	10,326,631	5,707,227	4,619,405	458,940	4,160,464	532.79
36	KELLIHER	264.74	359,095	213,262	145,833	4,788	141,045	532.77
786	BERTHA-HEWITT	492.55	639,471	363,555	275,916	13,742	262,174	532.28
811	WABASHA	718.40	1,021,634	607,841	413,793	32,023	381,770	531.42
601	FOSSTON	748.51	1,003,462	593,033	410,428	13,584	396,845	530.18
162	BAGLEY	1,152.62	1,816,363	1,139,800	676,563	65,878	610,685	529.82
881	MAPLE LAKE	1,142.48	1,782,648	1,093,689	688,959	85,805	603,154	527.93
112	EASTERN CARVER CTY	10,535.02	13,703,188	7,763,316	5,939,872	382,604	5,557,268	527.50
2580	EAST CENTRAL	893.17	1,384,843	787,636	597,207	127,185	470,022	526.24
2895	JACKSON COUNTY CENTRAL	1,378.96	1,532,966	706,826	826,140	104,968	721,172	522.98
2310	SIBLEY EAST	1,385.14	1,410,154	638,425	771,729	50,760	720,969	520.50
635	MILROY	93.83	97,320	48,607	48,713	0	48,713	519.16
535	ROCHESTER	18,337.50	23,152,468	12,444,700	10,707,767	1,201,059	9,506,708	518.43
549	PERHAM	1,644.41	2,202,768	1,248,087	954,681	102,651	852,031	518.14
593	CROOKSTON	1,424.59	2,151,250	1,368,510	782,740	45,333	737,408	517.63
721	NEW PRAGUE	4,301.40	4,897,600	2,431,256	2,466,344	245,084	2,221,260	516.40
508	ST. PETER	2,129.85	3,027,001	1,754,240	1,272,761	173,950	1,098,811	515.91
545	HENNING	416.39	375,979	160,800	215,180	1,048	214,131	514.26
690	WARROAD	1,250.83	1,500,225	845,358	654,867	17,771	637,096	509.34
877	BUFFALO	6,683.82	8,845,546	5,110,827	3,734,718	343,637	3,391,081	507.36
2215	NORMAN COUNTY EAST	355.48	421,808	242,001	179,807	0	179,807	505.82
2884	RED ROCK CENTRAL	522.12	390,872	118,399	272,474	9,412	263,062	503.83
2835	JANESVILLE-WALDO	665.71	1,033,430	663,327	370,103	35,071	335,032	503.27
2169	MURRAY COUNTY	882.71	1,173,881	713,509	460,373	18,481	441,891	500.61
740	MELROSE	1,604.33	1,887,568	1,003,658	883,910	84,125	799,785	498.52
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,045.04	1,239,407	679,504	559,904	39,313	520,591	498.15
726	BECKER	3,145.38	2,913,977	1,270,516	1,643,460	84,898	1,558,562	495.51
423	HUTCHINSON	3,367.46	4,411,688	2,613,918	1,797,770	133,811	1,663,959	494.13
84	SLEEPY EYE	687.54	782,383	412,562	369,822	31,554	338,268	492.00

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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
883	ROCKFORD	1,738.91	1,840,515	925,357	915,158	59,889	855,268	491.84
297	SPRING GROVE	355.90	376,652	200,757	175,894	986	174,908	491.45
252	CANNON FALLS	1,379.51	1,475,784	721,973	753,810	77,747	676,063	490.07
77	MANKATO	8,461.35	13,708,635	8,896,417	4,812,217	667,239	4,144,978	489.87
553	NEW YORK MILLS	799.81	926,753	526,595	400,158	13,205	386,952	483.81
2198	FILLMORE CENTRAL	624.72	794,199	474,190	320,009	19,279	300,730	481.38
173	MOUNTAIN LAKE	558.47	611,635	313,529	298,106	29,632	268,474	480.73
139	RUSH CITY	1,017.01	1,018,216	527,580	490,636	3,838	486,798	478.66
2396	A.C.G.C.	938.06	1,159,837	670,573	489,264	40,545	448,719	478.35
840	ST. JAMES	1,265.86	1,311,848	669,926	641,922	37,200	604,722	477.72
282	ST. ANTHONY-NEW	2,103.44	2,096,348	1,064,659	1,031,688	28,778	1,002,910	476.80
829	WASECA	2,139.75	3,653,252	2,550,406	1,102,846	83,899	1,018,946	476.20
403	IVANHOE	206.76	133,582	35,190	98,392	660	97,732	472.68
203	HAYFIELD	922.24	999,271	536,663	462,608	28,466	434,142	470.75
813	LAKE CITY	1,466.72	1,542,255	790,586	751,669	62,871	688,798	469.62
599	FERTILE-BELTRAMI	533.61	677,083	412,490	264,592	14,349	250,244	468.96
743	SAUK CENTRE	1,159.51	1,287,706	687,979	599,727	58,256	541,471	466.98
2609	WIN-E-MAC	507.35	479,358	240,256	239,102	2,917	236,184	465.53
308	NEVIS	596.39	632,247	338,353	293,894	16,315	277,579	465.43
306	LAPORTE	281.85	456,131	315,085	141,046	9,999	131,047	464.95
116	PILLAGER	951.01	1,234,724	735,372	499,352	58,581	440,771	463.48
465	LITCHFIELD	1,996.32	2,428,097	1,428,514	999,583	75,639	923,944	462.82
94	CLOQUET	3,029.10	4,557,223	2,862,949	1,694,274	293,127	1,401,147	462.56
2174	PINE RIVER-BACKU	1,050.45	1,535,618	944,074	591,544	106,932	484,612	461.34
2172	KENYON-WANAMINGO	959.27	1,201,911	719,698	482,213	40,004	442,209	460.98
2886	GLENVILLE-EMMONS	462.33	403,372	168,055	235,317	22,902	212,416	459.45
2364	BELGRADE-BROOTEN-ELR	771.80	783,219	405,917	377,301	23,021	354,281	459.03
2687	HOWARD LAKE-WAVERLY-WINSTED	1,233.50	1,377,708	773,577	604,131	40,283	563,848	457.11
852	CAMPBELL-TINTAH	146.16	168,051	98,519	69,531	2,723	66,808	457.09
2184	LIVERNE	1,376.03	1,597,436	934,731	662,705	35,393	627,312	455.89
413	MARSHALL	2,453.82	3,376,561	2,186,917	1,189,644	74,900	1,114,745	454.29
2902	RTR	604.08	500,300	222,867	277,433	3,042	274,391	454.23
2805	ZUMBROTA-MAZEPPA	1,244.70	1,181,611	601,066	580,545	17,976	562,569	451.97
2854	ADA-BORUP	623.54	828,617	530,428	298,189	17,143	281,046	450.73
93	CARLTON	575.48	653,673	388,278	265,396	6,114	259,281	450.55
333	OGILVIE	645.55	744,719	417,602	327,117	36,413	290,704	450.32
356	LANCASTER	195.44	240,731	147,735	92,996	5,403	87,593	448.18
771	CHOKIO-ALBERTA	177.61	121,196	33,295	87,900	8,514	79,387	446.97
392	LECENTER	729.54	776,341	387,983	388,359	63,956	324,403	444.67
129	MONTEVIDEO	1,674.39	2,298,937	1,438,410	860,527	119,488	741,039	442.57

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2311	CLEARBROOK-GONVICK	530.33	658,718	406,196	252,523	18,643	233,880	441.01
2527	NORMAN CTY WEST	301.07	463,376	318,198	145,178	13,407	131,771	437.68
477	PRINCETON	3,900.27	3,717,208	1,853,454	1,863,754	159,022	1,704,732	437.08
2860	BLUE EARTH-DELAVAN-ELMORE	1,431.98	1,238,767	577,829	660,938	38,341	622,597	434.78
2125	TRITON	1,332.92	1,145,714	504,315	641,399	65,452	575,948	432.09
514	ELLSWORTH	199.65	225,010	138,846	86,164	0	86,164	431.57
278	ORONO	3,208.98	3,653,583	2,200,025	1,453,558	73,434	1,380,125	430.08
23	FRAZEE	1,038.34	1,019,407	563,658	455,750	9,544	446,205	429.73
748	SARTELL	4,042.40	3,879,761	2,061,346	1,818,415	87,127	1,731,288	428.28
317	DEER RIVER	968.64	1,773,463	1,264,988	508,475	96,244	412,231	425.58
463	EDEN VALLEY	1,017.27	1,073,386	605,326	468,060	35,194	432,866	425.52
592	CLIMAX	159.66	256,100	180,039	76,061	8,203	67,858	425.01
15	ST. FRANCIS	5,952.82	9,349,191	6,722,755	2,626,436	104,284	2,522,152	423.69
2	HILL CITY	347.42	480,280	327,258	153,022	5,922	147,100	423.41
547	PARKERS PRAIRIE	628.12	743,097	442,060	301,037	35,624	265,414	422.55
51	FOLEY	1,998.94	2,164,050	1,288,840	875,210	30,595	844,615	422.53
561	GOODRIDGE	219.00	259,539	167,158	92,381	0	92,381	421.83
682	ROSEAU	1,476.61	1,662,404	1,014,881	647,523	25,837	621,686	421.02
739	KIMBALL	809.48	971,694	596,092	375,602	37,395	338,206	417.81
2683	GREENBUSH-MIDDLE RIV	507.75	536,525	324,875	211,650	0	211,650	416.84
2897	REDWOOD AREA SCHOOLS	1,350.51	1,366,008	728,048	637,960	75,498	562,462	416.48
441	MARSHALL CTY CENTRAL	466.28	623,934	430,190	193,744	0	193,744	415.51
548	PELICAN RAPIDS	1,060.83	906,153	439,157	466,996	27,112	439,884	414.66
264	HERMAN-NORCROSS	117.38	118,618	63,415	55,203	6,619	48,584	413.90
2889	LAKE PARK-AUDUBON	730.05	600,873	276,206	324,667	23,062	301,605	413.13
704	PROCTOR	2,037.86	2,173,506	1,252,098	921,408	83,278	838,130	411.28
485	ROYALTON	932.63	874,081	454,356	419,724	36,947	382,777	410.43
627	OKLEE	243.46	201,226	97,071	104,155	4,818	99,337	408.02
821	MENAHGA	926.62	792,259	402,245	390,015	12,048	377,966	407.90
138	NORTH BRANCH	3,946.65	5,163,562	3,284,038	1,879,524	271,317	1,608,207	407.49
534	STEWARTVILLE	2,131.41	2,134,811	1,177,559	957,252	89,202	868,050	407.27
2856	STEPHEN-ARGYLE	403.33	547,183	381,671	165,512	2,186	163,326	404.94
706	VIRGINIA	1,851.30	2,383,108	1,533,870	849,238	101,694	747,543	403.79
2448	MARTIN COUNTY	865.22	948,962	586,422	362,540	13,573	348,967	403.33
564	THIEF RIVER FALL	2,292.64	2,069,512	1,144,309	925,203	8,930	916,274	399.66
885	ST. MICHAEL-ALBE	5,983.74	4,150,333	1,634,838	2,515,495	125,395	2,390,100	399.43
345	NEW LONDON-SPICE	1,698.32	1,688,027	927,433	760,594	82,350	678,245	399.36
701	HIBBING	2,753.85	3,013,472	1,839,543	1,173,929	88,515	1,085,414	394.14
473	ISLE	585.91	642,278	388,904	253,374	23,458	229,916	392.41
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	801.88	784,299	428,648	355,651	41,165	314,486	392.19

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 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
484	PIERZ	1,276.77	1,379,248	834,627	544,620	44,639	499,981	391.60
2135	MAPLE RIVER	1,248.23	1,867,987	1,338,709	529,278	42,114	487,164	390.28
857	LEWISTON	868.04	939,865	580,046	359,819	21,554	338,266	389.69
47	SAUK RAPIDS	4,367.24	5,801,744	3,898,992	1,902,752	201,844	1,700,908	389.47
544	FERGUS FALLS	2,963.07	2,815,971	1,545,484	1,270,487	117,252	1,153,235	389.20
2888	CLINTON-GRACEVILLE-BEARDSLEY	428.13	428,234	247,443	180,791	15,015	165,775	387.21
516	ROUND LAKE	133.74	138,696	73,531	65,165	13,751	51,414	384.43
1	AITKIN	1,493.74	1,530,019	858,884	671,135	97,007	574,128	384.36
2164	DILWORTH-GLYNDON	1,584.98	1,633,594	973,960	659,634	55,117	604,517	381.40
876	ANNANDALE	1,930.53	2,301,135	1,427,135	874,000	138,987	735,013	380.73
756	BLOOMING PRAIRIE	807.51	826,810	469,080	357,730	52,119	305,611	378.46
745	ALBANY	1,914.00	1,960,110	1,208,570	751,540	28,792	722,748	377.61
332	MORA	2,063.54	2,096,111	1,220,552	875,558	99,819	775,739	375.93
803	WHEATON	487.52	497,714	312,906	184,807	1,557	183,250	375.88
314	BRAHAM	1,042.11	822,569	404,433	418,136	26,818	391,318	375.51
2167	LAKEVIEW	662.39	768,296	507,705	260,592	13,006	247,586	373.78
238	MABEL-CANTON	316.25	310,825	184,876	125,949	8,528	117,421	371.29
2168	NRHEG	1,084.84	1,206,302	791,153	415,148	15,488	399,660	368.40
911	CAMBRIDGE-ISANTI	5,966.77	5,832,684	3,328,272	2,504,412	307,304	2,197,109	368.22
2397	LESUEUR-HENDERSO	1,291.17	1,186,082	671,797	514,286	39,252	475,034	367.91
738	HOLDINGFORD	1,165.69	863,887	402,785	461,102	32,851	428,251	367.38
595	EAST GRAND FORKS	2,006.86	2,129,757	1,373,121	756,636	21,872	734,764	366.13
846	BRECKENRIDGE	874.00	759,760	432,929	326,831	8,897	317,934	363.77
671	HILLS-BEAVER CRE	405.52	405,385	242,218	163,167	16,253	146,914	362.29
186	PEQUOT LAKES	1,771.01	1,890,827	1,192,218	698,609	69,907	628,703	355.00
879	DELANO	2,662.01	2,378,665	1,332,501	1,046,164	106,083	940,081	353.15
700	HERMANTOWN	2,434.07	2,780,972	1,895,570	885,401	28,383	857,018	352.09
95	CROMWELL	343.70	237,229	114,828	122,401	2,357	120,045	349.27
912	MILACA	2,069.39	1,993,734	1,163,979	829,755	109,013	720,741	348.29
2536	GRANADA HUNTLEY-	272.80	281,180	173,226	107,954	13,631	94,323	345.76
208	EVANSVILLE	171.92	95,860	36,600	59,260	0	59,260	344.70
2904	TRACY-BALATON	877.28	650,432	325,479	324,953	24,164	300,790	342.87
447	GRYGLA	207.98	251,702	171,265	80,437	9,250	71,187	342.28
85	SPRINGFIELD	688.81	532,275	290,497	241,778	8,030	233,748	339.35
404	LAKE BENTON	186.72	185,742	117,140	68,602	5,247	63,355	339.31
497	LYLE	260.21	434,855	328,666	106,189	18,999	87,190	335.07
195	RANDOLPH	656.59	381,453	155,944	225,509	5,842	219,666	334.56
777	BENSON	1,107.74	1,461,439	1,049,550	411,889	41,401	370,488	334.45
533	DOVER-EYOTA	1,396.57	1,164,393	684,376	480,017	16,804	463,213	331.68
2149	MINNEWASKA	1,235.54	3,810,000	3,319,269	490,731	81,223	409,508	331.44

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 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
542	BATTLE LAKE	557.35	271,229	80,105	191,124	7,060	184,064	330.25
676	BADGER	251.97	175,843	92,742	83,101	0	83,101	329.81
750	ROCORI	2,392.03	2,163,566	1,312,032	851,534	67,940	783,595	327.59
640	WABASSO	505.25	372,425	202,875	169,550	4,495	165,055	326.68
2154	EVELETH-GILBERT	1,350.17	982,119	500,144	481,974	41,124	440,851	326.51
511	ADRIAN	654.67	752,396	515,104	237,291	23,639	213,652	326.35
330	HERON LAKE-OKABE	393.48	428,822	271,205	157,617	30,372	127,244	323.38
253	GOODHUE	768.98	485,342	223,932	261,410	12,922	248,488	323.14
487	UPSALA	494.11	348,731	185,012	163,720	4,225	159,495	322.79
581	EDGERTON	374.06	471,341	346,994	124,347	3,756	120,591	322.38
204	KASSON-MANTORVIL	2,469.12	1,790,523	936,220	854,303	59,211	795,092	322.01
486	SWANVILLE	412.64	372,417	239,822	132,595	0	132,595	321.33
480	ONAMIA	702.05	2,164,495	1,854,567	309,929	84,545	225,384	321.04
150	HAWLEY	1,072.00	738,627	380,885	357,742	21,532	336,210	313.63
2342	WEST CENTRAL AREA	823.64	658,916	381,907	277,009	18,974	258,035	313.29
818	VERNDALE	570.44	657,733	462,469	195,264	16,613	178,651	313.18
787	BROWERVILLE	565.21	777,626	574,818	202,807	27,282	175,525	310.55
97	MOOSE LAKE	812.78	934,910	669,949	264,961	12,736	252,225	310.32
363	SOUTH KOOCHICHIN	425.58	611,555	453,322	158,232	28,048	130,185	305.90
2754	CEDAR MOUNTAIN	557.08	718,659	509,925	208,734	38,764	169,970	305.11
91	BARNUM	849.05	1,070,494	797,820	272,674	14,963	257,711	303.53
2903	ORTONVILLE	578.69	774,957	579,650	195,307	21,251	174,056	300.78
577	WILLOW RIVER	479.43	524,471	368,251	156,220	12,373	143,847	300.04
768	HANCOCK	302.04	226,896	136,553	90,343	0	90,343	299.11
2899	PLAINVIEW-ELGIN-MILLVILLE	1,738.28	1,186,030	650,278	535,752	20,054	515,698	296.67
466	DASSEL-COKATO	2,603.99	2,407,675	1,568,818	838,858	66,843	772,015	296.47
227	CHATFIELD	1,018.05	734,112	434,239	299,874	0	299,874	294.56
891	CANBY	612.71	454,701	265,083	189,618	11,099	178,518	291.36
858	ST. CHARLES	1,139.41	888,716	549,864	338,851	19,543	319,308	280.24
362	LITTLEFORK-BIG F	358.18	365,335	260,566	104,770	5,176	99,593	278.05
769	MORRIS	1,092.81	1,446,805	1,087,926	358,878	55,253	303,626	277.84
424	LESTER PRAIRIE	448.75	270,782	139,797	130,985	6,750	124,235	276.85
775	KERKHOVEN-MURDOC	623.42	632,216	436,891	195,325	26,236	169,089	271.23
531	BYRON	2,061.55	1,449,753	809,658	640,095	83,022	557,073	270.22
414	MINNEOTA	541.15	564,447	409,925	154,522	9,173	145,349	268.59
255	PINE ISLAND	1,415.31	913,584	495,872	417,712	38,288	379,424	268.09
696	ELY	625.76	481,585	291,938	189,648	22,580	167,068	266.98
763	MEDFORD	950.40	535,351	262,734	272,616	21,207	251,409	264.53
261	ASHBY	289.35	200,101	115,945	84,156	8,133	76,023	262.74
213	OSAKIS	940.30	780,710	529,679	251,032	6,703	244,329	259.84

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2011 Preliminary
Excludes Federal Revenue and Expenditures

		(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
229	LANESBORO	382.55	320,379	216,338	104,041	4,751	99,290	259.55
391	CLEVELAND	481.00	315,498	178,748	136,750	14,176	122,574	254.83
99	ESKO	1,391.93	1,021,493	643,894	377,598	26,317	351,281	252.37
207	BRANDON	303.37	177,663	95,885	81,778	9,488	72,290	238.29
2898	WESTBROOK-WALNUT GROVE	553.74	332,238	202,503	129,735	8,173	121,563	219.53
882	MONTICELLO	4,537.98	7,902,117	6,603,801	1,298,316	318,255	980,061	215.97
146	BARNESVILLE	961.24	829,709	575,271	254,438	51,094	203,343	211.54
100	WRENSHALL	406.13	314,633	223,327	91,307	8,113	83,194	204.85
75	ST. CLAIR	684.56	420,923	273,379	147,543	8,121	139,422	203.67
294	HOUSTON	2,215.78	1,328,266	892,103	436,163	6,974	429,189	193.70
318	GRAND RAPIDS	4,381.26	4,488,973	3,454,860	1,034,113	223,447	810,666	185.03
242	ALDEN	570.19	401,578	288,575	113,003	9,490	103,513	181.54
914	ULEN-HITTERDAL	327.76	304,092	228,544	75,548	24,927	50,621	154.45
850	ROTHSAY	252.78	102,226	58,003	44,223	5,256	38,967	154.15
600	FISHER	287.24	314,105	271,446	42,659	5,935	36,724	127.85
550	UNDERWOOD	666.79	313,817	243,333	70,484	268	70,216	105.31
712	MOUNTAIN IRON-BU	578.35	1,148,294	1,424,863	(276,570)	21,457	(298,027)	(515.31)

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 2010-11 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 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 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 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 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 2011 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, 2011.

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.