



Special Education Cross-Subsidies Fiscal Year 2012

Fiscal Year 2012

Report

To the

Legislature

As required by

Minnesota Statutes,

section 127A.065

COMMISSIONER:

Special Education Cross-Subsidies

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Fiscal Year 2012

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Section 127A.065

Cost of Report Preparation

The total cost for the Minnesota Department of Education (MDE) to prepare this report was approximately \$ 7,609.94. Most of these costs involved staff time in analyzing data from surveys and preparing the written report. Incidental costs include paper, copying and other office supplies.

Estimated costs are provided in accordance with Minnesota Statutes 2011, section 3.197, which requires that at the beginning of a report to the Legislature, the cost of preparing the report must be provided.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT

FISCAL YEAR 2012

Minnesota Statutes 2013, 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 24, 2014.

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 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
2. 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 2011 – FY 2017

Table 1 shows the calculation of the state total cross-subsidy for FY 2011 through FY 2017. Amounts shown for FY 2011 – FY 2012 are based on actual data. Amounts shown for FY 2013 – 2017 are estimates based on February 2014 forecast data. Amounts for FY 2003 – 2010 appear in **Appendix B** and are based on final data.

MDE / School Finance		Table 1							2/23/14
Reflects February 2014 forecast data		State Total Special Education Cross-Subsidies, Year to Year Comparison							
		FY 2011 - FY 2017							
		Final FY 2012 Data							
		(\$ in Millions)							
		FY 2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
1	Special Education Expenditures:	Final	Final	Est	Est	Est	Est	Est	
	State excluding Alternative Delivery , Full State Payment for students with Disabilities, Home Based Travel, Transition Disabled, Local Collaborative Time Study and Third Party Revenue Expenditures (including fringe benefits and excluding transportation).	1,299.8	1,462.7	1,497.3	1,568.2	1,629.6	1,688.2	1,754.2	
	* State transportation (excluding special transportation of non-disabled students).	160.7	169.9	181.4	194.4	208.5	222.8	238.2	
	* Federal (including fringe benefits)	279.5	176.6	177.7	167.0	167.0	167.0	167.0	
	Subtotal, Special Education Expenditures	1,740.0	1,809.2	1,856.4	1,929.6	2,005.1	2,078.0	2,159.4	
	Change from Prior Year	52.5	69.2	47.1	73.3	75.5	72.9	81.4	
	Percent Change from Prior Year	3.1%	4.0%	2.6%	4.0%	3.9%	3.6%	3.9%	
2	Special Education Categorical Revenues:								
	* State - regular special education aid, includes transportation	786.6	808.7	869.0	917.0	967.1	963.2	1,012.8	
	* State - excess cost aid	110.9	111.9	116.5	119.9	123.3	239.9	250.5	
	* Adjust for Cap Growth						-21.4	-15.6	
	* Adjust for Hold Harmless						0.8	0.9	
	* Adjust for Alternative Delivery			(11.2)	(18.0)	(20.1)	(25.2)	(27.9)	
	* Adjust for Spec Trans for Non-disabled Students			(9.9)	(10.6)	(11.4)	(14.0)	(15.0)	
	* Transition Disabled Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* Levy Equalization Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* State - special pupil aid	1.2	1.4	1.4	1.5	1.6	1.6	1.7	
	* State - home based travel aid	0.3	0.3	0.3	0.3	0.3	0.4	0.4	
	* State - cross-subsidy aid	-	-	-	12.0	29.9			
	* Third Party Billing	32.8	32.4	32.4	32.4	32.4	32.4	32.4	
	* Federal	279.5	176.6	177.7	167.0	167.0	167.0	167.0	
	Subtotal, Categorical Revenue	1,211.3	1,131.3	1,176.2	1,221.5	1,290.1	1,344.7	1,407.2	
	Change from Prior Year	50.0	-80.0	44.8	45.4	68.6	54.6	62.5	
	Percent Change from Prior Year	4.3%	-6.6%	4.0%	3.9%	5.6%	4.2%	4.7%	
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	91.5	94.7	99.4	101.5	107.8	108.1	108.5	
4	Cross-Subsidies:								
	(a) Gross Cross-Subsidy (1)-(2):	528.7	677.9	680.2	708.1	715.0	733.3	752.2	
	b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	437.2	583.2	580.8	606.6	607.2	625.2	643.7	
	Change from Prior Year	2.1	146.0	(2.4)	25.8	0.6	18.0	18.5	
	Percent Change from Prior Year	0.5%	33.4%	-0.4%	4.4%	0.1%	3.0%	3.0%	

cross chart, 12 Final 02-23-14.xls

Figure 1 shows the trends from FY 2003 – FY 2012 and projections through FY 2017 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 million in FY 2003 to \$1.809 billion in FY 2012, and are projected to continue to increase up to \$2.159 billion by FY 2017. Special education revenues increased at a slower rate than expenditures between FY 2003 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 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 78 percent over the 11-year period, while revenues are projected to increase by 81 percent.

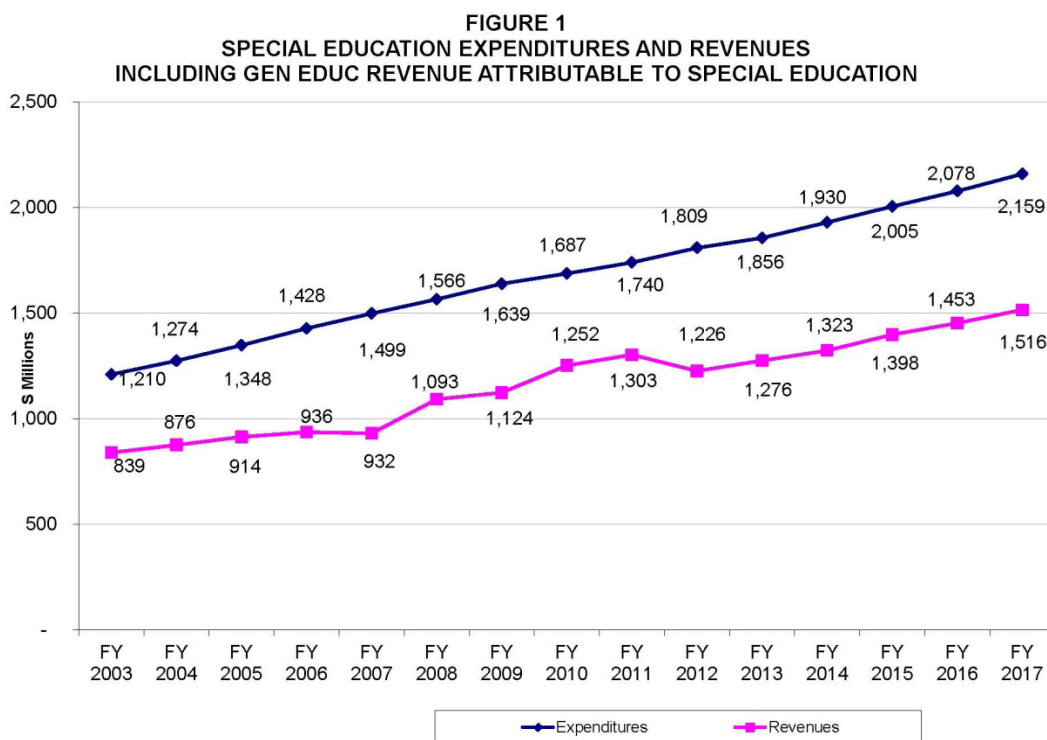


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$599 million in FY 2007.

As a result of the 2007 legislation, the cross-subsidy decreased to \$473 million in FY 2008 but began to grow again in FY 2009 to \$515 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$435 million and rose slightly in FY 2011 to \$437 million. It exceeded the FY 2007 level in FY 2012 to \$583 million and is projected to reach \$644 million in FY 2017.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

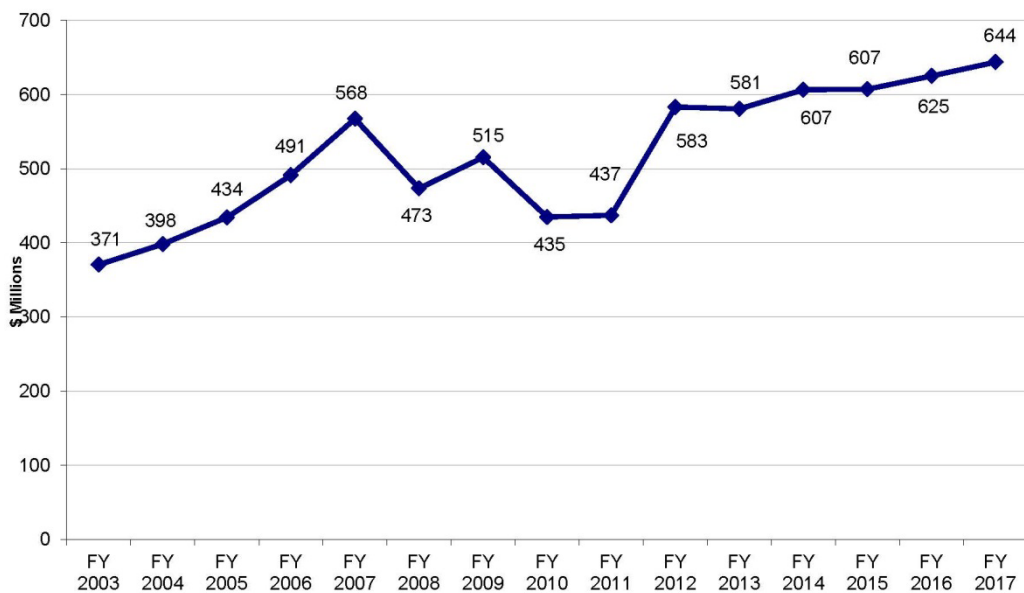


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2017. Between FY 2003 and FY 2005, the state/federal funded portion of special education expenditures remained fairly constant at between 69.4 percent and 67.8 percent, before declining to 62.1 percent in FY 2007. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 69.8 percent in FY 2008. It declined to 68.6 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 74.2 percent in FY 2010 and to 74.9 percent in FY 2011. It declined to 67.8 percent in FY 2012 but, due to federal stimulus funds in FY 2013 and carry over in FY 2014, it rose to 68.7 percent in FY 2013 and to 68.6 percent in FY 2014. It declined to 69.7 percent in FY 2015 but, due to federal stimulus funds in FY 2016 and carry over in FY 2017, it rose to 69.9 percent in FY 2016 and to 70.2 percent in FY 2017.

Projected expenditure growth exceeding revenue growth is expected to lower this percentage to 70.2 percent by FY 2017.

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

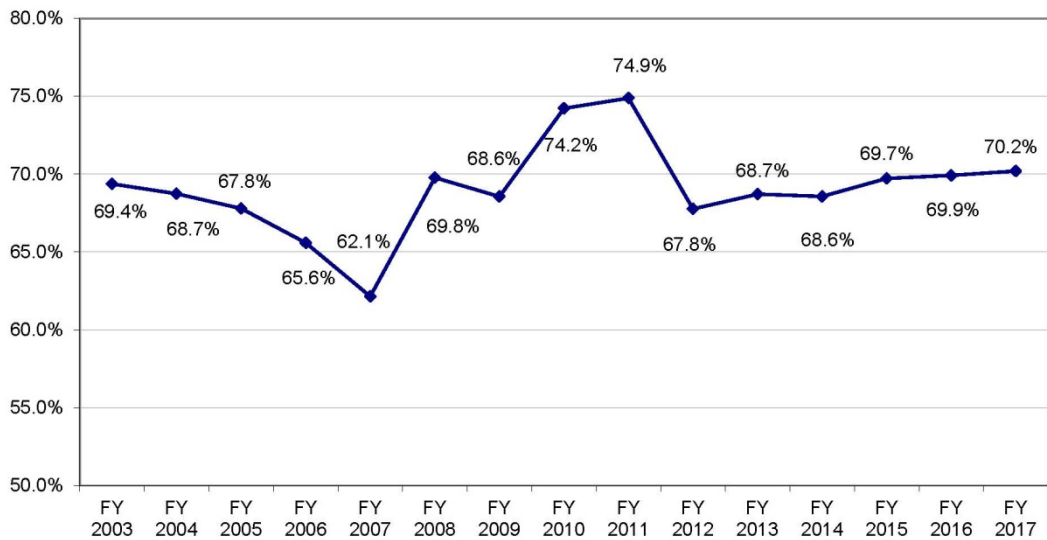
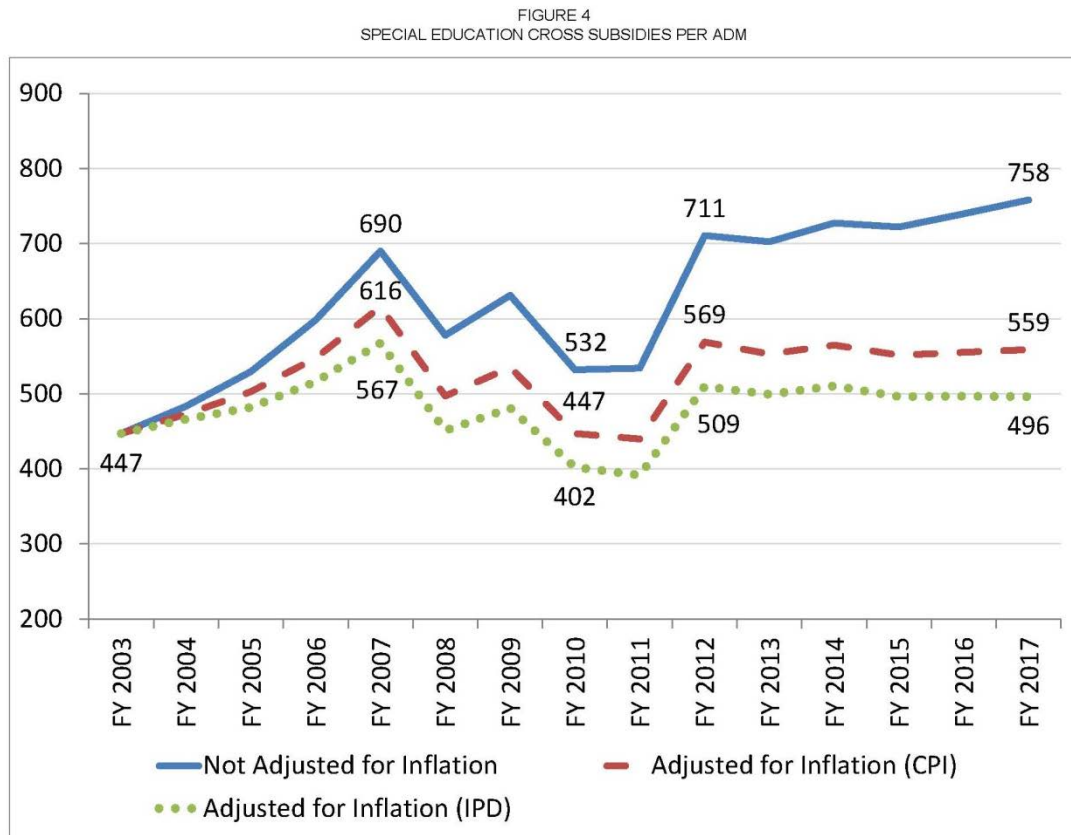


Figure 4 presents yet another perspective by showing the cross-subsidy as amount per Average Daily Membership (ADM) necessary to cross subsidize special education with general education.



District-by-District Cross-Subsidy Reports, FY 2012

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2012, 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 and
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 2012 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 \$523 and \$736 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$502 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$850 per pupil unit.

Table 2
Special Education Cross-Subsidies
FY 2012 Final

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals	903,329.30	1,482,694,668.60	778,360,492.17	704,454,195.89	93,616,803.41	610,837,392.48	676.21
BY STRATUM							
MPLS & ST PAUL	81,058.47	222,835,049.47	106,709,755.64	116,125,293.83	21,053,285.00	95,072,008.83	1,172.88
OTHER METRO, INNER	100,429.30	155,510,202.96	69,700,142.83	85,810,060.13	11,892,613.64	73,917,446.49	736.01
OTHER METRO, OUTER	304,122.10	505,238,095.92	262,876,144.42	242,361,951.50	28,177,440.97	214,184,510.53	704.27
NONMET >=2K	209,729.22	332,816,497.40	192,736,734.28	140,079,763.12	19,072,430.20	121,007,332.92	576.97
NONMET 1K-2K	106,829.71	137,525,327.49	74,350,709.35	63,174,618.14	7,262,055.49	55,912,562.65	523.38
NONMET < 1K	101,160.50	128,769,495.36	71,987,005.65	56,902,509.17	6,158,978.11	50,743,531.06	501.61

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 MDE website by selecting Data Center > Data Reports and Analytics > School Finance Reports > Minnesota Funding Reports (MFR). [You may view this report here.](#) 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: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students as stipulated in their Individualized Educational Programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) and is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991 and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students who are homeless, need transportation to care and treatment programs and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial and Reporting System (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003 – 2017, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 5.

In order to calculate fringe benefits for special education staff funded with state aids, the salaries for 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 Codes 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 include 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.

Appendix B

Minnesota Department of Education
Division of School Finance

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
Excludes Federal Revenues and Expenditures

APPENDIX B
March 2014
Districts sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals		903,329.30	1,482,694,669	778,360,492	704,454,196	93,616,803	610,837,392	676.21
1	AITKIN	1,468.28	1,752,587	901,711	850,875	131,800	719,075	489.74
1	MINNEAPOL	37,974.81	109,061,232	51,920,922	57,140,310	11,511,004	45,629,306	1201.57
2	HILL CITY	322.64	642,214	335,747	306,467	31,852	274,615	851.15
4	MCGREGOR	446.57	574,273	151,162	423,110	25,790	397,321	889.72
6	SOUTH ST. F	3,820.70	5,288,294	2,252,506	3,035,788	411,339	2,624,449	686.9
11	ANOKA-HEN	43,861.63	79,836,092	43,381,035	36,455,057	4,930,206	31,524,851	718.73
12	CENTENNIAL	7,513.89	13,961,775	7,758,943	6,202,832	531,078	5,671,753	754.84
13	COLUMBIA H	3,456.41	7,341,971	2,979,287	4,362,684	788,311	3,574,372	1034.13
14	FRIDLEY	3,363.46	7,281,221	3,951,803	3,329,418	534,199	2,795,219	831.05
15	ST. FRANCIS	5,860.09	8,556,426	6,517,250	2,039,176	222,100	1,817,076	310.08
16	SPRING LAK	5,835.67	7,322,686	3,434,386	3,888,299	587,231	3,301,068	565.67
22	DETROIT LA	3,250.72	5,164,033	3,507,545	1,656,488	396,648	1,259,840	387.56
23	FRAZEE	1,036.47	1,325,887	703,343	622,544	29,644	592,900	572.04
25	PINE POINT	62.22	206,678	99,827	106,850	5,335	101,516	1631.56
31	BEMIDJI	5,661.52	11,585,925	6,776,450	4,809,475	688,934	4,120,541	727.82
32	BLACKDUCK	696.55	1,419,976	768,028	651,948	49,843	602,105	864.41
36	KELLIHER	283.60	366,777	218,594	148,183	7,816	140,367	494.95
38	RED LAKE	1,466.29	2,877,311	1,118,324	1,758,987	248,923	1,510,065	1029.85
47	SAUK RAPID	4,460.46	6,185,480	3,825,731	2,359,749	330,209	2,029,541	455.01
51	FOLEY	2,037.58	2,505,083	1,362,531	1,142,553	82,111	1,060,441	520.44
75	ST. CLAIR	677.97	511,186	343,336	167,850	16,240	151,610	223.62
77	MANKATO	8,574.80	14,458,971	9,316,483	5,142,488	991,946	4,150,542	484.04
81	COMFREY	198.60	268,864	138,166	130,699	22,987	107,712	542.36
84	SLEEPY EYE	686.43	953,155	473,011	480,144	51,290	428,854	624.76
85	SPRINGFIEL	684.09	648,097	379,370	268,727	16,257	252,470	369.06
88	NEW ULM	2,290.03	4,185,113	2,150,702	2,034,412	178,540	1,855,871	810.41
91	BARNUM	871.81	1,286,819	872,669	414,150	47,560	366,590	420.49
93	CARLTON	532.07	674,066	334,511	339,555	17,138	322,417	605.97

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
94	CLOQUET	3,029.88	4,816,437	3,135,462	1,680,975	366,714	1,314,261	433.77
95	CROMWELL	343.46	309,918	164,135	145,783	13,242	132,541	385.9
97	MOOSE LAK	776.45	1,034,426	688,421	346,006	23,246	322,760	415.69
99	ESKO	1,388.39	1,184,539	611,252	573,287	32,656	540,630	389.39
100	WRENSHALL	399.07	383,097	215,666	167,431	17,109	150,322	376.68
108	NORWOOD	1,149.87	1,732,575	921,868	810,707	51,229	759,478	660.49
110	WACONIA	3,960.77	5,287,092	2,451,968	2,835,124	235,097	2,600,027	656.44
111	WATERTOW	1,806.21	2,660,283	1,481,609	1,178,674	255,903	922,771	510.89
112	EASTERN CA	10,645.39	13,924,310	7,406,658	6,517,652	544,820	5,972,832	561.07
113	WALKER-AK	910.35	1,277,782	723,492	554,291	45,512	508,778	558.88
115	CASS LAKE	1,231.08	2,994,958	1,862,764	1,132,194	223,035	909,160	738.51
116	PILLAGER	935.39	1,364,606	816,596	548,009	87,876	460,133	491.92
118	NORTHLAND	434.01	1,081,436	640,045	441,391	78,745	362,646	835.57
129	MONTEVIDE	1,636.93	2,491,153	1,541,724	949,429	154,650	794,779	485.53
138	NORTH BRA	3,713.87	4,905,547	2,970,361	1,935,186	296,800	1,638,386	441.15
139	RUSH CITY	1,027.55	937,145	479,956	457,189	20,877	436,312	424.61
146	BARNESVILL	960.75	927,943	520,246	407,697	50,024	357,673	372.29
150	HAWLEY	1,071.53	806,494	391,732	414,762	40,531	374,231	349.25
152	MOORHEAD	6,262.77	12,418,034	7,706,854	4,711,179	704,016	4,007,163	639.84
162	BAGLEY	1,131.97	1,849,900	1,130,484	719,416	96,701	622,715	550.12
166	COOK COUN	544.22	732,514	265,396	467,118	11,239	455,880	837.68
173	MOUNTAIN L	545.70	630,054	337,032	293,022	56,758	236,265	432.96
177	WINDOM	1,102.47	1,885,938	1,065,493	820,445	124,838	695,607	630.95
181	BRAINERD	7,470.38	14,630,896	8,693,384	5,937,511	1,044,129	4,893,382	655.04
182	CROSBY	1,364.04	2,343,755	1,165,842	1,177,914	124,859	1,053,055	772.01
186	PEQUOT LA	1,880.86	1,997,871	1,128,614	869,257	81,415	787,842	418.87
191	BURNSVILLE	11,068.27	21,309,453	11,324,652	9,984,801	1,078,113	8,906,687	804.7
192	FARMINGTO	7,579.21	10,144,983	4,351,618	5,793,365	478,683	5,314,681	701.22
194	LAKEVILLE	12,703.14	20,654,196	9,773,423	10,880,773	993,201	9,887,572	778.36

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
195	RANDOLPH	658.21	412,132	204,090	208,042	21,045	186,997	284.1
196	ROSEMOUNT	31,406.82	59,324,963	33,574,934	25,750,029	3,621,459	22,128,570	704.58
197	WEST ST. PA	5,349.62	9,010,194	4,388,740	4,621,455	746,188	3,875,267	724.4
199	INVER GROV	4,346.02	7,145,666	3,383,657	3,762,010	471,281	3,290,729	757.18
200	HASTINGS	5,412.26	8,007,496	3,668,213	4,339,283	438,393	3,900,889	720.75
203	HAYFIELD	897.89	1,185,847	630,691	555,155	61,470	493,685	549.83
204	KASSON-MA	2,485.45	1,926,402	853,326	1,073,076	112,658	960,418	386.42
206	ALEXANDRIA	4,543.55	7,480,770	4,660,562	2,820,209	350,555	2,469,654	543.55
207	BRANDON	325.43	227,754	105,266	122,488	24,352	98,136	301.56
208	EVANSVILLE	173.98	104,777	27,809	76,968	5,444	71,524	411.1
213	OSAKIS	952.04	921,052	609,429	311,623	29,282	282,341	296.56
227	CHATFIELD	1,003.11	767,483	428,843	338,640	13,506	325,134	324.13
229	LANESBORO	373.54	345,023	213,799	131,224	3,138	128,087	342.9
238	MABEL-CAN	295.50	261,546	150,920	110,626	9,475	101,151	342.3
239	RUSHFORD-	747.16	777,961	422,506	355,455	39,425	316,030	422.97
241	ALBERT LEA	3,675.89	8,754,688	5,232,296	3,522,392	609,839	2,912,553	792.34
242	ALDEN	566.24	512,954	340,962	171,993	8,979	163,014	287.89
252	CANNON FA	1,388.48	1,374,659	528,462	846,197	98,773	747,424	538.3
253	GOODHUE	747.68	508,225	208,095	300,130	34,378	265,752	355.44
255	PINE ISLAND	1,378.13	1,030,640	552,059	478,581	54,316	424,266	307.86
256	RED WING	3,279.84	6,018,221	3,465,469	2,552,752	438,019	2,114,733	644.77
261	ASHBY	277.02	196,206	116,820	79,386	7,559	71,827	259.28
264	HERMAN-NO	100.90	95,297	47,305	47,992	5,250	42,742	423.61
270	HOPKINS	8,359.66	13,355,644	6,388,830	6,966,814	500,352	6,466,462	773.53
271	BLOOMINGT	12,093.07	20,992,639	10,521,825	10,470,814	1,317,800	9,153,014	756.88
272	EDEN PRAIR	10,941.61	16,835,142	8,083,918	8,751,224	810,423	7,940,800	725.74
273	EDINA	9,640.67	14,348,425	7,268,464	7,079,961	601,661	6,478,300	671.98
276	MINNETONK	10,392.66	14,207,988	8,056,727	6,151,260	617,655	5,533,605	532.45
277	WESTONKA	2,583.79	4,732,630	2,350,223	2,382,407	142,523	2,239,884	866.9

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
278	ORONO	3,161.86	3,422,495	2,068,078	1,354,417	102,196	1,252,221	396.04
279	OSSEO	23,715.24	49,331,054	23,758,146	25,572,909	3,469,709	22,103,199	932.03
280	RICHFIELD	4,893.13	9,309,723	3,831,022	5,478,701	799,081	4,679,620	956.37
281	ROBBINSDA	14,139.38	23,844,619	9,365,848	14,478,771	1,784,544	12,694,227	897.79
282	ST. ANTHON	2,090.86	1,863,631	981,446	882,185	49,508	832,677	398.25
283	ST. LOUIS P	5,141.40	7,766,482	3,580,755	4,185,727	651,879	3,533,849	687.33
284	WAYZATA	12,248.19	16,004,891	6,679,098	9,325,793	664,964	8,660,829	707.11
286	BROOKLYN C	2,505.05	3,268,964	1,123,843	2,145,121	256,575	1,888,546	753.9
294	HOUSTON	2,517.96	1,291,960	914,318	377,642	35,433	342,209	135.91
297	SPRING GRO	357.47	274,870	131,649	143,221	9,728	133,493	373.44
299	CALEDONIA	829.28	1,196,968	694,148	502,820	61,723	441,098	531.9
300	LACRESCEN	1,477.12	2,239,206	1,348,759	890,446	65,573	824,873	558.43
306	LAPORTE	276.11	414,888	278,205	136,682	14,189	122,494	443.64
308	NEVIS	597.06	621,069	356,551	264,518	22,106	242,412	406.01
309	PARK RAPID	1,736.61	2,776,625	1,345,965	1,430,660	96,196	1,334,464	768.43
314	BRAHAM	1,013.11	941,436	375,070	566,366	51,440	514,926	508.26
316	GREENWAY	1,203.27	2,381,920	1,272,972	1,108,948	127,718	981,230	815.47
317	DEER RIVER	984.96	1,982,000	1,202,815	779,184	158,690	620,494	629.97
318	GRAND RAP	4,379.94	5,211,960	3,795,661	1,416,299	355,611	1,060,689	242.17
319	NASHWAWK	651.29	1,267,966	855,674	412,293	49,661	362,632	556.79
323	FRANCONIA	37.44	-	50,582	50,582	-	50,582	1351.03
330	HERON LAKE	405.55	423,169	263,714	159,454	25,824	133,630	329.5
332	MORA	2,021.50	2,332,153	1,160,146	1,172,007	149,318	1,022,689	505.91
333	OGILVIE	645.07	893,224	444,874	448,350	69,338	379,012	587.55
345	NEW LONDC	1,627.73	2,017,265	1,170,937	846,329	102,097	744,231	457.22
347	WILLMAR	4,612.09	7,444,223	4,156,723	3,287,500	406,088	2,881,412	624.75
356	LANCASTER	191.74	257,249	132,451	124,798	19,370	105,427	549.85
361	INTERNATIO	1,387.27	1,605,149	995,322	609,827	34,308	575,519	414.86
362	LITTLEFORK	337.75	400,748	287,836	112,912	13,794	99,118	293.47

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
363	SOUTH KOO	434.15	653,232	527,510	125,722	34,296	91,426	210.59
378	DAWSON	584.48	852,739	435,410	417,329	60,277	357,051	610.89
381	LAKE SUPER	1,627.80	2,480,687	1,263,278	1,217,410	87,606	1,129,804	694.07
390	LAKE OF TH	566.38	775,594	441,194	334,400	42,533	291,868	515.32
391	CLEVELAND	464.09	339,014	225,337	113,677	12,792	100,885	217.38
392	LECENTER	705.14	902,141	434,097	468,044	70,774	397,270	563.39
394	MONTGOME	1,336.19	1,834,592	613,295	1,221,297	147,175	1,074,122	803.87
402	HENDRICKS	106.83	190,102	107,871	82,231	1,331	80,900	757.28
403	IVANHOE	240.03	215,881	103,818	112,063	5,904	106,160	442.28
404	LAKE BENTC	172.15	251,682	159,705	91,978	19,403	72,574	421.58
413	MARSHALL	2,512.30	3,816,670	2,354,837	1,461,833	158,939	1,302,894	518.61
414	MINNEOTA	506.15	697,507	444,026	253,481	41,030	212,451	419.74
415	LYND	173.12	245,334	141,875	103,459	8,654	94,805	547.62
423	HUTCHINSON	3,343.61	4,550,313	2,599,698	1,950,615	220,332	1,730,283	517.49
424	LESTER PRA	462.38	330,158	133,134	197,024	16,072	180,952	391.35
432	MAHNOMEN	683.76	984,472	301,881	682,591	63,660	618,931	905.19
435	WAUBUN	681.00	827,748	335,455	492,293	81,864	410,429	602.69
441	MARSHALL C	468.71	634,560	418,477	216,084	10,809	205,275	437.96
447	GRYGLA	199.12	236,501	166,318	70,184	3,180	67,004	336.5
458	TRUMAN	322.70	273,875	67,371	206,504	20,529	185,975	576.31
463	EDEN VALLE	1,053.90	1,282,400	666,018	616,382	63,724	552,658	524.39
465	LITCHFIELD	1,955.58	2,383,951	1,366,244	1,017,707	109,696	908,011	464.32
466	DASSEL-COH	2,556.68	2,907,995	1,830,396	1,077,599	152,833	924,765	361.71
473	ISLE	582.82	729,033	439,793	289,240	31,828	257,412	441.67
477	PRINCETON	3,882.71	4,268,145	2,039,112	2,229,034	238,234	1,990,799	512.73
480	ONAMIA	685.33	2,382,725	1,810,277	572,449	134,261	438,187	639.38
482	LITTLE FALL	2,827.75	4,158,034	1,987,714	2,170,321	226,686	1,943,635	687.34
484	PIERZ	1,290.26	1,578,642	820,159	758,482	74,105	684,377	530.42
485	ROYALTON	945.47	993,190	528,793	464,397	54,221	410,176	433.83

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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
486	SWANVILLE	385.79	435,713	248,454	187,259	15,928	171,331	444.1
487	UPSALA	462.47	406,181	169,678	236,503	14,512	221,991	480.01
492	AUSTIN	5,081.91	8,895,663	5,238,477	3,657,186	770,200	2,886,986	568.09
495	GRAND MEA	433.67	562,564	350,543	212,021	32,823	179,197	413.21
497	LYLE	264.01	409,382	311,199	98,184	14,576	83,607	316.68
499	LEROY	340.11	511,034	291,705	219,329	20,768	198,561	583.81
500	SOUTHLAND	578.44	1,028,673	602,209	426,464	66,111	360,353	622.97
505	FULDA	395.56	822,026	499,568	322,458	35,631	286,827	725.12
507	NICOLLET	394.17	516,005	212,882	303,123	39,365	263,758	669.15
508	ST. PETER	2,185.69	3,391,315	1,877,066	1,514,249	295,794	1,218,455	557.47
511	ADRIAN	687.18	916,119	635,363	280,756	41,733	239,023	347.83
513	BREWSTER	185.72	180,457	58,340	122,117	10,207	111,910	602.57
514	ELLSWORTH	199.82	250,525	154,282	96,243	1,939	94,304	471.94
516	ROUND LAKE	103.47	129,598	73,343	56,255	14,104	42,151	407.38
518	WORTHINGTON	2,986.64	4,632,422	2,579,986	2,052,437	336,451	1,715,985	574.55
531	BYRON	2,033.14	1,615,893	885,225	730,668	111,983	618,685	304.3
533	DOVER-EYON	1,413.85	1,100,902	611,641	489,261	34,650	454,611	321.54
534	STEWARTVILLE	2,188.22	2,457,435	1,251,876	1,205,559	149,966	1,055,592	482.4
535	ROCHESTER	18,335.98	25,208,903	14,163,347	11,045,556	1,698,123	9,347,433	509.79
542	BATTLE LAKE	540.78	308,077	86,518	221,559	8,589	212,970	393.82
544	FERGUS FALLS	2,905.33	2,986,880	1,226,270	1,760,610	161,398	1,599,212	550.44
545	HENNING	432.87	444,797	174,503	270,295	8,637	261,658	604.47
547	PARKERS PR	605.27	756,352	466,019	290,333	55,872	234,460	387.37
548	PELICAN RA	1,044.13	931,094	390,791	540,303	41,457	498,846	477.76
549	PERHAM	1,630.76	2,088,547	1,107,647	980,901	117,239	863,662	529.61
550	UNDERWOOD	673.92	399,126	294,373	104,753	8,734	96,018	142.48
553	NEW YORK MI	773.38	946,001	496,220	449,781	51,158	398,623	515.43
561	GOODRIDGE	209.24	266,892	155,083	111,810	3,875	107,935	515.84
564	THIEF RIVER	2,286.83	2,383,423	1,187,527	1,195,896	78,216	1,117,679	488.75

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
577	WILLOW RIV	494.71	606,020	381,176	224,844	23,335	201,509	407.33
578	PINE CITY	1,869.27	2,894,734	1,977,848	916,887	130,311	786,576	420.79
581	EDGERTON	365.36	658,205	489,942	168,264	18,571	149,693	409.71
592	CLIMAX	180.40	229,576	138,413	91,163	13,196	77,967	432.19
593	CROOKSTON	1,421.33	2,211,599	1,403,104	808,495	59,352	749,144	527.07
595	EAST GRAN	1,954.85	2,477,885	1,476,689	1,001,196	64,521	936,675	479.15
599	FERTILE-BEL	522.84	755,084	425,932	329,152	22,479	306,673	586.55
600	FISHER	301.66	382,872	275,229	107,642	9,239	98,404	326.21
601	FOSSTON	740.10	1,009,080	519,272	489,808	27,256	462,553	624.99
611	CYRUS	48.89	67,538	9,427	76,965	3,544	73,421	1501.76
621	MOUNDS VIL	11,633.44	23,895,834	14,573,139	9,322,695	1,200,185	8,122,510	698.2
622	NORTH ST. P	12,733.85	21,414,425	9,939,994	11,474,432	2,513,547	8,960,884	703.71
623	ROSEVILLE	8,109.86	14,429,512	6,520,163	7,909,349	958,966	6,950,383	857.03
624	WHITE BEAR	9,304.95	16,670,481	7,574,036	9,096,445	774,641	8,321,804	894.34
625	ST. PAUL	43,083.66	113,773,817	54,788,833	58,984,984	9,542,281	49,442,703	1147.6
627	OKLEE	253.08	236,074	51,935	184,139	13,711	170,428	673.41
628	PLUMMER	172.05	481,737	388,812	92,925	4,765	88,159	512.41
630	RED LAKE F	448.37	649,836	358,719	291,117	16,910	274,207	611.56
635	MILROY	79.58	88,605	17,922	70,682	768	69,914	878.54
640	WABASSO	468.50	402,137	191,607	210,530	18,100	192,431	410.74
656	FARIBAULT	4,513.64	8,380,105	4,604,730	3,775,374	692,723	3,082,651	682.96
659	NORTHFIELD	4,416.10	7,181,640	3,863,903	3,317,737	378,365	2,939,372	665.6
671	HILLS-BEAVE	395.73	484,576	268,767	215,810	15,684	200,125	505.71
676	BADGER	291.72	200,412	115,152	85,260	8,271	76,988	263.91
682	ROSEAU	1,430.56	1,747,024	996,461	750,563	27,501	723,062	505.44
690	WARROAD	1,201.81	1,425,035	865,245	559,789	64,069	495,720	412.48
695	CHISHOLM	825.16	1,026,858	566,632	460,227	22,895	437,331	530
696	ELY	622.71	637,404	391,205	246,200	35,095	211,105	339.01
698	FLOODWOOD	310.21	593,544	354,905	238,639	23,243	215,396	694.36

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		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
700	HERMANTON	2,428.68	3,397,302	2,018,775	1,378,527	74,185	1,304,343	537.06
701	HIBBING	2,712.32	2,941,736	1,714,653	1,227,083	131,609	1,095,475	403.89
704	PROCTOR	2,003.04	2,638,912	1,343,041	1,295,871	126,097	1,169,774	584
706	VIRGINIA	1,881.35	2,443,981	1,603,820	840,161	165,495	674,666	358.61
707	NETT LAKE	147.27	346,470	41,037	305,433	17,278	288,155	1956.64
709	DULUTH	9,967.76	21,788,596	11,753,560	10,035,035	1,265,932	8,769,104	879.75
712	MOUNTAIN VIEW	596.90	1,447,004	1,411,171	35,833	51,622	(15,789)	-26.45
716	BELLE PLAIN	1,826.89	2,288,696	1,207,572	1,081,124	189,625	891,499	487.99
717	JORDAN	1,992.74	2,475,107	1,171,962	1,303,145	176,601	1,126,544	565.32
719	PRIOR LAKE	8,263.43	10,862,547	4,752,253	6,110,294	859,741	5,250,553	635.4
720	SHAKOPEE	8,440.97	12,364,621	5,755,360	6,609,261	544,889	6,064,372	718.44
721	NEW PRAGUE	4,403.86	5,074,626	2,622,769	2,451,858	323,021	2,128,837	483.4
726	BECKER	3,134.28	3,072,282	1,378,810	1,693,472	128,997	1,564,475	499.15
727	BIG LAKE	3,875.51	5,325,528	2,288,992	3,036,536	332,376	2,704,160	697.76
728	ELK RIVER	14,378.84	25,557,004	14,009,054	11,547,950	998,803	10,549,146	733.66
738	HOLDINGFORD	1,162.68	1,012,876	468,374	544,502	49,705	494,797	425.57
739	KIMBALL	797.95	1,022,947	554,186	468,760	35,258	433,502	543.27
740	MELROSE	1,600.42	1,968,312	924,264	1,044,048	102,209	941,839	588.49
741	PAYNESVILLE	1,141.27	1,619,639	939,317	680,322	55,278	625,044	547.67
742	ST. CLOUD	10,876.15	24,845,924	15,320,286	9,525,638	1,048,359	8,477,278	779.44
743	SAUK CENTRAL	1,144.53	1,478,803	773,237	705,566	76,562	629,004	549.57
745	ALBANY	1,920.36	2,187,015	1,199,341	987,674	89,514	898,160	467.7
748	SARTELL	4,143.83	4,502,887	2,183,688	2,319,199	157,732	2,161,466	521.61
750	ROCORI	2,368.44	2,474,736	1,330,736	1,144,001	101,350	1,042,650	440.23
756	BLOOMINGTON	821.93	856,083	485,344	370,739	69,498	301,241	366.5
761	OWATONNA	5,515.60	7,378,136	3,927,006	3,451,130	409,160	3,041,969	551.52
763	MEDFORD	982.86	664,042	305,590	358,452	22,829	335,624	341.48
768	HANCOCK	324.14	260,439	161,450	98,989	9,208	89,781	276.98
769	MORRIS	1,111.09	1,516,877	1,025,462	491,415	82,626	408,789	367.92

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
771	CHOKIO-ALE	178.41	144,418	21,018	123,400	12,236	111,164	623.08
775	KERKHOVEN	639.69	587,070	392,620	194,449	20,404	174,045	272.08
777	BENSON	1,034.19	1,724,770	1,328,429	396,341	43,036	353,305	341.62
786	BERTHA-HE	498.10	674,598	373,592	301,006	31,684	269,322	540.7
787	BROWERVIL	539.93	833,841	635,093	198,748	33,169	165,579	306.67
801	BROWNS VA	114.96	191,272	105,178	86,094	9,192	76,902	668.95
803	WHEATON	465.73	453,966	282,635	171,331	10,220	161,111	345.93
811	WABASHA	698.46	1,010,740	574,525	436,215	59,349	376,866	539.57
813	LAKE CITY	1,412.70	1,516,640	806,197	710,443	82,923	627,520	444.2
815	PRINSBURG	8.00	220,356	191,756	28,600	86	28,514	3564.2
818	VERNDALE	546.39	704,439	469,729	234,710	34,715	199,994	366.03
820	SEBEKA	604.28	686,726	325,075	361,651	26,227	335,423	555.08
821	MENAHGA	942.06	788,389	354,161	434,228	43,035	391,194	415.25
829	WASECA	2,139.78	3,954,809	2,668,964	1,285,845	178,057	1,107,788	517.71
831	FOREST LAK	7,779.19	11,232,904	6,295,630	4,937,274	581,072	4,356,202	559.98
832	MAHTOMED	3,804.20	4,884,218	2,689,815	2,194,403	90,709	2,103,694	552.99
833	SOUTH WAS	20,188.71	24,268,317	11,079,246	13,189,072	1,830,662	11,358,410	562.61
834	STILLWATER	9,949.00	15,219,233	7,265,583	7,953,650	939,281	7,014,369	705.03
836	BUTTERFIEL	253.12	336,983	188,502	148,482	14,143	134,338	530.73
837	MADELIA	612.25	1,007,260	520,680	486,580	39,944	446,637	729.5
840	ST. JAMES	1,250.85	1,494,436	698,954	795,482	81,829	713,653	570.53
846	BRECKENRII	851.53	914,740	482,341	432,399	26,718	405,681	476.41
850	ROTHSAY	264.62	118,167	78,660	39,508	5,794	33,714	127.4
852	CAMPBELL-T	141.35	177,577	116,663	60,913	11,216	49,697	351.59
857	LEWISTON	871.71	833,414	498,195	335,219	31,604	303,615	348.3
858	ST. CHARLE	1,117.26	978,840	645,618	333,222	41,071	292,151	261.49
861	WINONA	3,732.03	8,970,036	5,220,890	3,749,146	569,275	3,179,872	852.05
876	ANNANDALE	1,914.88	2,580,114	1,459,413	1,120,701	211,923	908,778	474.59
877	BUFFALO	6,656.14	8,929,002	5,203,262	3,725,740	437,203	3,288,537	494.06

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
879	DELANO	2,676.92	2,701,515	1,347,736	1,353,779	192,295	1,161,484	433.89
881	MAPLE LAKE	1,119.10	1,611,167	881,826	729,341	116,232	613,108	547.86
882	MONTICELLO	4,587.69	8,638,345	7,553,891	1,084,454	443,544	640,910	139.7
883	ROCKFORD	1,799.30	1,896,146	884,385	1,011,761	76,266	935,495	519.92
885	ST. MICHAEL	6,203.63	4,647,771	1,832,399	2,815,372	213,341	2,602,032	419.44
891	CANBY	596.97	500,058	269,128	230,930	37,347	193,583	324.28
911	CAMBRIDGE	5,943.82	6,641,920	3,379,889	3,262,031	415,956	2,846,075	478.83
912	MILACA	2,108.92	2,379,016	1,238,528	1,140,488	170,563	969,925	459.92
914	ULEN-HITTE	335.31	339,554	245,973	93,580	18,653	74,927	223.46
2071	LAKE CRYST	934.15	1,423,749	745,040	678,709	78,745	599,963	642.26
2125	TRITON	1,344.45	1,225,857	504,592	721,264	114,912	606,353	451
2134	UNITED SOL	726.66	1,604,853	894,717	710,136	85,193	624,943	860.02
2135	MAPLE RIVE	1,212.42	2,137,017	1,422,962	714,056	82,879	631,177	520.59
2137	KINGSLAND	718.84	946,664	380,153	566,511	67,726	498,785	693.88
2142	ST. LOUIS CA	2,133.96	3,082,871	1,678,770	1,404,101	228,684	1,175,417	550.81
2143	WATERVILLE	1,007.43	1,457,342	833,241	624,101	79,744	544,357	540.34
2144	CHISAGO LA	3,889.84	6,011,950	3,401,535	2,610,415	225,688	2,384,727	613.07
2149	MINNEWASK	1,198.52	3,914,370	3,171,017	743,353	127,835	615,518	513.56
2154	EVELETH-GI	1,307.13	1,148,431	635,674	512,757	61,641	451,116	345.12
2155	WADENA-DE	1,099.46	1,664,158	731,799	932,359	73,712	858,647	780.97
2159	BUFFALO LA	655.86	835,484	327,300	508,184	75,883	432,302	659.14
2164	DILWORTH-C	1,612.05	1,662,119	989,609	672,510	84,615	587,895	364.69
2165	HINCKLEY-F	1,109.66	1,642,071	709,288	932,782	71,617	861,165	776.06
2167	LAKEVIEW	693.14	780,660	460,488	320,172	39,894	280,278	404.36
2168	NRHEG	1,071.51	1,359,827	816,519	543,309	69,248	474,061	442.42
2169	MURRAY CO	879.69	1,029,395	582,510	446,885	36,260	410,624	466.78
2170	STAPLES-MC	1,465.21	2,520,056	1,382,830	1,137,226	94,241	1,042,985	711.83
2171	KITTSON CE	340.91	548,578	229,444	319,134	2,813	316,321	927.87
2172	KENYON-WA	969.11	1,182,093	592,354	589,739	55,937	533,801	550.82

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
2174	PINE RIVER-	1,046.66	1,616,889	918,429	698,459	119,782	578,677	552.88
2176	WARREN-AL	475.72	775,304	351,219	424,085	52,321	371,763	781.48
2180	MACCRAY	783.28	1,101,029	571,761	529,268	45,833	483,435	617.19
2184	LUVERNE	1,378.05	1,781,233	952,848	828,385	75,859	752,526	546.08
2190	YELLOW ME	967.83	1,785,863	787,612	998,251	93,970	904,280	934.34
2198	FILLMORE C	634.61	683,412	405,086	278,325	38,263	240,063	378.28
2215	NORMAN CC	366.82	487,663	227,731	259,932	27,869	232,063	632.63
2310	SIBLEY EAST	1,378.97	1,616,811	707,665	909,146	81,939	827,207	599.87
2311	CLEARBROC	515.05	587,338	351,013	236,325	30,441	205,885	399.74
2342	WEST CENT	828.78	856,547	475,144	381,402	42,768	338,635	408.59
2358	TRI-COUNTY	257.73	374,173	193,321	180,853	15,095	165,757	643.14
2364	BELGRADE-E	764.15	728,920	389,225	339,695	48,644	291,051	380.88
2365	G.F.W.	965.19	1,556,364	843,962	712,402	81,399	631,003	653.76
2396	A.C.G.C.	907.27	1,243,426	600,457	642,969	66,147	576,822	635.78
2397	LESUEUR-HI	1,270.25	1,593,516	663,228	930,288	114,690	815,599	642.08
2448	MARTIN COU	855.96	1,033,891	548,827	485,064	19,662	465,402	543.72
2527	NORMAN CT	302.26	501,608	326,537	175,071	26,014	149,057	493.14
2534	BIRD ISLAND	777.43	780,652	318,137	462,515	52,154	410,362	527.84
2536	GRANADA H	265.16	120,152	22,174	97,978	12,968	85,010	320.6
2580	EAST CENTR	873.62	1,266,718	694,662	572,056	58,719	513,337	587.6
2609	WIN-E-MAC	501.41	572,512	275,658	296,854	22,711	274,144	546.75
2683	GREENBUSH	492.60	604,337	333,075	271,262	11,422	259,839	527.49
2687	HOWARD LA	1,215.56	1,593,696	752,787	840,908	82,456	758,452	623.95
2689	PIPESTONE-	1,309.81	2,236,574	1,392,502	844,072	117,046	727,026	555.06
2711	MESABI EAS	998.36	1,679,758	749,573	930,185	90,975	839,210	840.59
2752	FAIRMONT A	2,049.73	2,138,632	831,084	1,307,548	205,865	1,101,683	537.48
2753	LONG PRAIR	1,120.72	1,558,559	506,307	1,052,252	90,895	961,356	857.8
2754	CEDAR MOU	568.23	861,236	554,683	306,553	62,350	244,203	429.76
2759	EAGLE BEND	308.55	311,751	73,366	238,385	14,560	223,825	725.41

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2805	ZUMBROTA-	1,230.36	1,221,933	640,160	581,773	42,853	538,920	438.02
2835	JANESVILLE	683.00	1,170,943	735,006	435,938	54,912	381,025	557.87
2853	LAC QUI PAR	914.40	1,398,584	711,986	686,598	80,688	605,910	662.63
2854	ADA-BORUP	606.78	938,639	546,363	392,276	42,909	349,367	575.77
2856	STEPHEN-AF	398.88	614,870	398,990	215,880	12,973	202,906	508.69
2859	GLENCOE-S	1,933.99	2,687,314	1,248,550	1,438,764	147,613	1,291,151	667.61
2860	BLUE EARTH	1,412.32	1,572,082	627,154	944,928	85,839	859,089	608.28
2884	RED ROCK C	502.88	437,367	108,403	328,964	25,589	303,374	603.27
2886	GLENVILLE-F	444.77	454,444	143,170	311,274	26,846	284,428	639.5
2888	CLINTON-GR	424.34	493,852	268,975	224,878	16,172	208,705	491.84
2889	LAKE PARK-	752.02	553,747	214,095	339,653	38,492	301,161	400.47
2890	RENVILLE C	582.98	781,270	351,985	429,285	38,517	390,768	670.29
2895	JACKSON CO	1,368.24	1,701,227	829,444	871,783	127,444	744,339	544.01
2897	REDWOOD A	1,301.30	1,574,360	792,812	781,547	108,234	673,314	517.42
2898	WESTBROO	538.00	467,160	228,914	238,247	24,325	213,922	397.63
2899	PLAINVIEW-F	1,740.71	1,202,078	604,958	597,120	63,168	533,952	306.74
2902	RTR	601.11	579,348	258,752	320,596	9,537	311,059	517.47
2903	ORTONVILLE	554.05	793,476	488,926	304,550	26,605	277,945	501.66
2904	TRACY-BALA	868.82	841,551	437,264	404,287	30,948	373,340	429.71

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
815	PRINSBURG	8.00	220,356	191,756	28,600	86	28,514	3564.20
707	NETT LAKE	147.27	346,470	41,037	305,433	17,278	288,155	1956.64
25	PINE POINT	62.22	206,678	99,827	106,850	5,335	101,516	1631.56
611	CYRUS	48.89	67,538	9,427	76,965	3,544	73,421	1501.76
323	FRANCONIA	37.44	-	50,582	50,582	-	50,582	1351.03
1	MINNEAPOL	37,974.81	109,061,232	51,920,922	57,140,310	11,511,004	45,629,306	1201.57
625	ST. PAUL	43,083.66	113,773,817	54,788,833	58,984,984	9,542,281	49,442,703	1147.60
13	COLUMBIA H	3,456.41	7,341,971	2,979,287	4,362,684	788,311	3,574,372	1034.13
38	RED LAKE	1,466.29	2,877,311	1,118,324	1,758,987	248,923	1,510,065	1029.85
280	RICHFIELD	4,893.13	9,309,723	3,831,022	5,478,701	799,081	4,679,620	956.37
2190	YELLOW ME	967.83	1,785,863	787,612	998,251	93,970	904,280	934.34
279	OSSEO	23,715.24	49,331,054	23,758,146	25,572,909	3,469,709	22,103,199	932.03
2171	KITTSOON CE	340.91	548,578	229,444	319,134	2,813	316,321	927.87
432	MAHNOMEN	683.76	984,472	301,881	682,591	63,660	618,931	905.19
281	ROBBINSDA	14,139.38	23,844,619	9,365,848	14,478,771	1,784,544	12,694,227	897.79
624	WHITE BEAF	9,304.95	16,670,481	7,574,036	9,096,445	774,641	8,321,804	894.34
4	MCGREGOR	446.57	574,273	151,162	423,110	25,790	397,321	889.72
709	DULUTH	9,967.76	21,788,596	11,753,560	10,035,035	1,265,932	8,769,104	879.75
635	MILROY	79.58	88,605	17,922	70,682	768	69,914	878.54
277	WESTONKA	2,583.79	4,732,630	2,350,223	2,382,407	142,523	2,239,884	866.90
32	BLACKDUCK	696.55	1,419,976	768,028	651,948	49,843	602,105	864.41
2134	UNITED SOL	726.66	1,604,853	894,717	710,136	85,193	624,943	860.02
2753	LONG PRAIR	1,120.72	1,558,559	506,307	1,052,252	90,895	961,356	857.80
623	ROSEVILLE	8,109.86	14,429,512	6,520,163	7,909,349	958,966	6,950,383	857.03
861	WINONA	3,732.03	8,970,036	5,220,890	3,749,146	569,275	3,179,872	852.05
2	HILL CITY	322.64	642,214	335,747	306,467	31,852	274,615	851.15
2711	MESABI EAS	998.36	1,679,758	749,573	930,185	90,975	839,210	840.59
166	COOK COUN	544.22	732,514	265,396	467,118	11,239	455,880	837.68
118	NORTHLAND	434.01	1,081,436	640,045	441,391	78,745	362,646	835.57

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
14	FRIDLEY	3,363.46	7,281,221	3,951,803	3,329,418	534,199	2,795,219	831.05
316	GREENWAY	1,203.27	2,381,920	1,272,972	1,108,948	127,718	981,230	815.47
88	NEW ULM	2,290.03	4,185,113	2,150,702	2,034,412	178,540	1,855,871	810.41
191	BURNSVILLE	11,068.27	21,309,453	11,324,652	9,984,801	1,078,113	8,906,687	804.70
394	MONTGOME	1,336.19	1,834,592	613,295	1,221,297	147,175	1,074,122	803.87
241	ALBERT LEA	3,675.89	8,754,688	5,232,296	3,522,392	609,839	2,912,553	792.34
2176	WARREN-AL	475.72	775,304	351,219	424,085	52,321	371,763	781.48
2155	WADENA-DE	1,099.46	1,664,158	731,799	932,359	73,712	858,647	780.97
742	ST. CLOUD	10,876.15	24,845,924	15,320,286	9,525,638	1,048,359	8,477,278	779.44
194	LAKEVILLE	12,703.14	20,654,196	9,773,423	10,880,773	993,201	9,887,572	778.36
2165	HINCKLEY-F	1,109.66	1,642,071	709,288	932,782	71,617	861,165	776.06
270	HOPKINS	8,359.66	13,355,644	6,388,830	6,966,814	500,352	6,466,462	773.53
182	CROSBY	1,364.04	2,343,755	1,165,842	1,177,914	124,859	1,053,055	772.01
309	PARK RAPID	1,736.61	2,776,625	1,345,965	1,430,660	96,196	1,334,464	768.43
402	HENDRICKS	106.83	190,102	107,871	82,231	1,331	80,900	757.28
199	INVER GROV	4,346.02	7,145,666	3,383,657	3,762,010	471,281	3,290,729	757.18
271	BLOOMINGT	12,093.07	20,992,639	10,521,825	10,470,814	1,317,800	9,153,014	756.88
12	CENTENNIAL	7,513.89	13,961,775	7,758,943	6,202,832	531,078	5,671,753	754.84
286	BROOKLYN C	2,505.05	3,268,964	1,123,843	2,145,121	256,575	1,888,546	753.90
115	CASS LAKE	1,231.08	2,994,958	1,862,764	1,132,194	223,035	909,160	738.51
728	ELK RIVER	14,378.84	25,557,004	14,009,054	11,547,950	998,803	10,549,146	733.66
837	MADELIA	612.25	1,007,260	520,680	486,580	39,944	446,637	729.50
31	BEMIDJI	5,661.52	11,585,925	6,776,450	4,809,475	688,934	4,120,541	727.82
272	EDEN PRAIR	10,941.61	16,835,142	8,083,918	8,751,224	810,423	7,940,800	725.74
2759	EAGLE BEND	308.55	311,751	73,366	238,385	14,560	223,825	725.41
505	FULDA	395.56	822,026	499,568	322,458	35,631	286,827	725.12
197	WEST ST. PA	5,349.62	9,010,194	4,388,740	4,621,455	746,188	3,875,267	724.40
200	HASTINGS	5,412.26	8,007,496	3,668,213	4,339,283	438,393	3,900,889	720.75
11	ANOKA-HEN	43,861.63	79,836,092	43,381,035	36,455,057	4,930,206	31,524,851	718.73

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
720	SHAKOPEE	8,440.97	12,364,621	5,755,360	6,609,261	544,889	6,064,372	718.44
2170	STAPLES-MC	1,465.21	2,520,056	1,382,830	1,137,226	94,241	1,042,985	711.83
284	WAYZATA	12,248.19	16,004,891	6,679,098	9,325,793	664,964	8,660,829	707.11
834	STILLWATER	9,949.00	15,219,233	7,265,583	7,953,650	939,281	7,014,369	705.03
196	ROSEMOUNT	31,406.82	59,324,963	33,574,934	25,750,029	3,621,459	22,128,570	704.58
622	NORTH ST. F	12,733.85	21,414,425	9,939,994	11,474,432	2,513,547	8,960,884	703.71
192	FARMINGTON	7,579.21	10,144,983	4,351,618	5,793,365	478,683	5,314,681	701.22
621	MOUNDS VIEW	11,633.44	23,895,834	14,573,139	9,322,695	1,200,185	8,122,510	698.20
727	BIG LAKE	3,875.51	5,325,528	2,288,992	3,036,536	332,376	2,704,160	697.76
698	FLOODWOOD	310.21	593,544	354,905	238,639	23,243	215,396	694.36
381	LAKE SUPERIOR	1,627.80	2,480,687	1,263,278	1,217,410	87,606	1,129,804	694.07
2137	KINGSLAND	718.84	946,664	380,153	566,511	67,726	498,785	693.88
482	LITTLE FALL	2,827.75	4,158,034	1,987,714	2,170,321	226,686	1,943,635	687.34
283	ST. LOUIS PARISH	5,141.40	7,766,482	3,580,755	4,185,727	651,879	3,533,849	687.33
6	SOUTH ST. FRANCIS	3,820.70	5,288,294	2,252,506	3,035,788	411,339	2,624,449	686.90
656	FARIBAULT	4,513.64	8,380,105	4,604,730	3,775,374	692,723	3,082,651	682.96
627	OKLEE	253.08	236,074	51,935	184,139	13,711	170,428	673.41
273	EDINA	9,640.67	14,348,425	7,268,464	7,079,961	601,661	6,478,300	671.98
2890	RENVILLE CITY	582.98	781,270	351,985	429,285	38,517	390,768	670.29
507	NICOLLET	394.17	516,005	212,882	303,123	39,365	263,758	669.15
801	BROWNS VALLEY	114.96	191,272	105,178	86,094	9,192	76,902	668.95
2859	GLENCOE-SOUTH	1,933.99	2,687,314	1,248,550	1,438,764	147,613	1,291,151	667.61
659	NORTHFIELD	4,416.10	7,181,640	3,863,903	3,317,737	378,365	2,939,372	665.60
2853	LAC QUI PARCEL	914.40	1,398,584	711,986	686,598	80,688	605,910	662.63
108	NORWOOD	1,149.87	1,732,575	921,868	810,707	51,229	759,478	660.49
2159	BUFFALO LAKE	655.86	835,484	327,300	508,184	75,883	432,302	659.14
110	WACONIA	3,960.77	5,287,092	2,451,968	2,835,124	235,097	2,600,027	656.44
181	BRAINERD	7,470.38	14,630,896	8,693,384	5,937,511	1,044,129	4,893,382	655.04
2365	G.F.W.	965.19	1,556,364	843,962	712,402	81,399	631,003	653.76

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SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
256	RED WING	3,279.84	6,018,221	3,465,469	2,552,752	438,019	2,114,733	644.77
2358	TRI-COUNTY	257.73	374,173	193,321	180,853	15,095	165,757	643.14
2071	LAKE CRYST	934.15	1,423,749	745,040	678,709	78,745	599,963	642.26
2397	LESUEUR-HI	1,270.25	1,593,516	663,228	930,288	114,690	815,599	642.08
152	MOORHEAD	6,262.77	12,418,034	7,706,854	4,711,179	704,016	4,007,163	639.84
2886	GLENVILLE-E	444.77	454,444	143,170	311,274	26,846	284,428	639.50
480	ONAMIA	685.33	2,382,725	1,810,277	572,449	134,261	438,187	639.38
2396	A.C.G.C.	907.27	1,243,426	600,457	642,969	66,147	576,822	635.78
719	PRIOR LAKE	8,263.43	10,862,547	4,752,253	6,110,294	859,741	5,250,553	635.40
2215	NORMAN CC	366.82	487,663	227,731	259,932	27,869	232,063	632.63
177	WINDOM	1,102.47	1,885,938	1,065,493	820,445	124,838	695,607	630.95
317	DEER RIVER	984.96	1,982,000	1,202,815	779,184	158,690	620,494	629.97
601	FOSSTON	740.10	1,009,080	519,272	489,808	27,256	462,553	624.99
84	SLEEPY EYE	686.43	953,155	473,011	480,144	51,290	428,854	624.76
347	WILLMAR	4,612.09	7,444,223	4,156,723	3,287,500	406,088	2,881,412	624.75
2687	HOWARD LA	1,215.56	1,593,696	752,787	840,908	82,456	758,452	623.95
771	CHOKIO-ALE	178.41	144,418	21,018	123,400	12,236	111,164	623.08
500	SOUTHLAND	578.44	1,028,673	602,209	426,464	66,111	360,353	622.97
2180	MACCRAY	783.28	1,101,029	571,761	529,268	45,833	483,435	617.19
2144	CHISAGO LA	3,889.84	6,011,950	3,401,535	2,610,415	225,688	2,384,727	613.07
630	RED LAKE F,	448.37	649,836	358,719	291,117	16,910	274,207	611.56
378	DAWSON	584.48	852,739	435,410	417,329	60,277	357,051	610.89
2860	BLUE EARTH	1,412.32	1,572,082	627,154	944,928	85,839	859,089	608.28
93	CARLTON	532.07	674,066	334,511	339,555	17,138	322,417	605.97
545	HENNING	432.87	444,797	174,503	270,295	8,637	261,658	604.47
2884	RED ROCK C	502.88	437,367	108,403	328,964	25,589	303,374	603.27
435	WAUBUN	681.00	827,748	335,455	492,293	81,864	410,429	602.69
513	BREWSTER	185.72	180,457	58,340	122,117	10,207	111,910	602.57
2310	SIBLEY EAST	1,378.97	1,616,811	707,665	909,146	81,939	827,207	599.87

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SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
740	MELROSE	1,600.42	1,968,312	924,264	1,044,048	102,209	941,839	588.49
2580	EAST CENTR	873.62	1,266,718	694,662	572,056	58,719	513,337	587.60
333	OGILVIE	645.07	893,224	444,874	448,350	69,338	379,012	587.55
599	FERTILE-BEL	522.84	755,084	425,932	329,152	22,479	306,673	586.55
704	PROCTOR	2,003.04	2,638,912	1,343,041	1,295,871	126,097	1,169,774	584.00
499	LEROY	340.11	511,034	291,705	219,329	20,768	198,561	583.81
458	TRUMAN	322.70	273,875	67,371	206,504	20,529	185,975	576.31
2854	ADA-BORUP	606.78	938,639	546,363	392,276	42,909	349,367	575.77
518	WORTHINGT	2,986.64	4,632,422	2,579,986	2,052,437	336,451	1,715,985	574.55
23	FRAZEE	1,036.47	1,325,887	703,343	622,544	29,644	592,900	572.04
840	ST. JAMES	1,250.85	1,494,436	698,954	795,482	81,829	713,653	570.53
492	AUSTIN	5,081.91	8,895,663	5,238,477	3,657,186	770,200	2,886,986	568.09
16	SPRING LAK	5,835.67	7,322,686	3,434,386	3,888,299	587,231	3,301,068	565.67
717	JORDAN	1,992.74	2,475,107	1,171,962	1,303,145	176,601	1,126,544	565.32
392	LECENTER	705.14	902,141	434,097	468,044	70,774	397,270	563.39
833	SOUTH WAS	20,188.71	24,268,317	11,079,246	13,189,072	1,830,662	11,358,410	562.61
112	EASTERN CA	10,645.39	13,924,310	7,406,658	6,517,652	544,820	5,972,832	561.07
831	FOREST LAK	7,779.19	11,232,904	6,295,630	4,937,274	581,072	4,356,202	559.98
113	WALKER-AK	910.35	1,277,782	723,492	554,291	45,512	508,778	558.88
300	LACRESCEN	1,477.12	2,239,206	1,348,759	890,446	65,573	824,873	558.43
2835	JANESVILLE	683.00	1,170,943	735,006	435,938	54,912	381,025	557.87
508	ST. PETER	2,185.69	3,391,315	1,877,066	1,514,249	295,794	1,218,455	557.47
319	NASHWAUK	651.29	1,267,966	855,674	412,293	49,661	362,632	556.79
820	SEBEKA	604.28	686,726	325,075	361,651	26,227	335,423	555.08
2689	PIPESTONE-	1,309.81	2,236,574	1,392,502	844,072	117,046	727,026	555.06
832	MAHTOMEDI	3,804.20	4,884,218	2,689,815	2,194,403	90,709	2,103,694	552.99
2174	PINE RIVER-	1,046.66	1,616,889	918,429	698,459	119,782	578,677	552.88
761	OWATONNA	5,515.60	7,378,136	3,927,006	3,451,130	409,160	3,041,969	551.52
2172	KENYON-WA	969.11	1,182,093	592,354	589,739	55,937	533,801	550.82

TABLE 4
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FY 2012 Final
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
2142	ST. LOUIS CO	2,133.96	3,082,871	1,678,770	1,404,101	228,684	1,175,417	550.81
544	FERGUS FALL	2,905.33	2,986,880	1,226,270	1,760,610	161,398	1,599,212	550.44
162	BAGLEY	1,131.97	1,849,900	1,130,484	719,416	96,701	622,715	550.12
356	LANCASTER	191.74	257,249	132,451	124,798	19,370	105,427	549.85
203	HAYFIELD	897.89	1,185,847	630,691	555,155	61,470	493,685	549.83
743	SAUK CENTR	1,144.53	1,478,803	773,237	705,566	76,562	629,004	549.57
881	MAPLE LAKE	1,119.10	1,611,167	881,826	729,341	116,232	613,108	547.86
741	PAYNESVILL	1,141.27	1,619,639	939,317	680,322	55,278	625,044	547.67
415	LYND	173.12	245,334	141,875	103,459	8,654	94,805	547.62
2609	WIN-E-MAC	501.41	572,512	275,658	296,854	22,711	274,144	546.75
2184	LUVERNE	1,378.05	1,781,233	952,848	828,385	75,859	752,526	546.08
2895	JACKSON CO	1,368.24	1,701,227	829,444	871,783	127,444	744,339	544.01
2448	MARTIN COU	855.96	1,033,891	548,827	485,064	19,662	465,402	543.72
206	ALEXANDRIA	4,543.55	7,480,770	4,660,562	2,820,209	350,555	2,469,654	543.55
739	KIMBALL	797.95	1,022,947	554,186	468,760	35,258	433,502	543.27
81	COMFREY	198.60	268,864	138,166	130,699	22,987	107,712	542.36
786	BERTHA-HEV	498.10	674,598	373,592	301,006	31,684	269,322	540.70
2143	WATERVILLE	1,007.43	1,457,342	833,241	624,101	79,744	544,357	540.34
811	WABASHA	698.46	1,010,740	574,525	436,215	59,349	376,866	539.57
252	CANNON FA	1,388.48	1,374,659	528,462	846,197	98,773	747,424	538.30
2752	FAIRMONT A	2,049.73	2,138,632	831,084	1,307,548	205,865	1,101,683	537.48
700	HERMANTOV	2,428.68	3,397,302	2,018,775	1,378,527	74,185	1,304,343	537.06
276	MINNETONK	10,392.66	14,207,988	8,056,727	6,151,260	617,655	5,533,605	532.45
299	CALEDONIA	829.28	1,196,968	694,148	502,820	61,723	441,098	531.90
836	BUTTERFIEL	253.12	336,983	188,502	148,482	14,143	134,338	530.73
484	PIERZ	1,290.26	1,578,642	820,159	758,482	74,105	684,377	530.42
695	CHISHOLM	825.16	1,026,858	566,632	460,227	22,895	437,331	530.00
549	PERHAM	1,630.76	2,088,547	1,107,647	980,901	117,239	863,662	529.61
2534	BIRD ISLAND	777.43	780,652	318,137	462,515	52,154	410,362	527.84

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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
2683	GREENBUSH	492.60	604,337	333,075	271,262	11,422	259,839	527.49
593	CROOKSTON	1,421.33	2,211,599	1,403,104	808,495	59,352	749,144	527.07
463	EDEN VALLE	1,053.90	1,282,400	666,018	616,382	63,724	552,658	524.39
748	SARTELL	4,143.83	4,502,887	2,183,688	2,319,199	157,732	2,161,466	521.61
2135	MAPLE RIVE	1,212.42	2,137,017	1,422,962	714,056	82,879	631,177	520.59
51	FOLEY	2,037.58	2,505,083	1,362,531	1,142,553	82,111	1,060,441	520.44
883	ROCKFORD	1,799.30	1,896,146	884,385	1,011,761	76,266	935,495	519.92
413	MARSHALL	2,512.30	3,816,670	2,354,837	1,461,833	158,939	1,302,894	518.61
829	WASECA	2,139.78	3,954,809	2,668,964	1,285,845	178,057	1,107,788	517.71
423	HUTCHINSON	3,343.61	4,550,313	2,599,698	1,950,615	220,332	1,730,283	517.49
2902	RTR	601.11	579,348	258,752	320,596	9,537	311,059	517.47
2897	REDWOOD A	1,301.30	1,574,360	792,812	781,547	108,234	673,314	517.42
561	GOODRIDGE	209.24	266,892	155,083	111,810	3,875	107,935	515.84
553	NEW YORK M	773.38	946,001	496,220	449,781	51,158	398,623	515.43
390	LAKE OF THE	566.38	775,594	441,194	334,400	42,533	291,868	515.32
2149	MINNEWASK	1,198.52	3,914,370	3,171,017	743,353	127,835	615,518	513.56
477	PRINCETON	3,882.71	4,268,145	2,039,112	2,229,034	238,234	1,990,799	512.73
628	PLUMMER	172.05	481,737	388,812	92,925	4,765	88,159	512.41
111	WATERTOWN	1,806.21	2,660,283	1,481,609	1,178,674	255,903	922,771	510.89
535	ROCHESTER	18,335.98	25,208,903	14,163,347	11,045,556	1,698,123	9,347,433	509.79
2856	STEPHEN-AR	398.88	614,870	398,990	215,880	12,973	202,906	508.69
314	BRAHAM	1,013.11	941,436	375,070	566,366	51,440	514,926	508.26
332	MORA	2,021.50	2,332,153	1,160,146	1,172,007	149,318	1,022,689	505.91
671	HILLS-BEAVE	395.73	484,576	268,767	215,810	15,684	200,125	505.71
682	ROSEAU	1,430.56	1,747,024	996,461	750,563	27,501	723,062	505.44
2903	ORTONVILLE	554.05	793,476	488,926	304,550	26,605	277,945	501.66
726	BECKER	3,134.28	3,072,282	1,378,810	1,693,472	128,997	1,564,475	499.15
36	KELLIHER	283.60	366,777	218,594	148,183	7,816	140,367	494.95
877	BUFFALO	6,656.14	8,929,002	5,203,262	3,725,740	437,203	3,288,537	494.06

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2527	NORMAN CT	302.26	501,608	326,537	175,071	26,014	149,057	493.14
116	PILLAGER	935.39	1,364,606	816,596	548,009	87,876	460,133	491.92
2888	CLINTON-GF	424.34	493,852	268,975	224,878	16,172	208,705	491.84
1	AITKIN	1,468.28	1,752,587	901,711	850,875	131,800	719,075	489.74
564	THIEF RIVER	2,286.83	2,383,423	1,187,527	1,195,896	78,216	1,117,679	488.75
716	BELLE PLAIN	1,826.89	2,288,696	1,207,572	1,081,124	189,625	891,499	487.99
129	MONTEVIDE	1,636.93	2,491,153	1,541,724	949,429	154,650	794,779	485.53
77	MANKATO	8,574.80	14,458,971	9,316,483	5,142,488	991,946	4,150,542	484.04
721	NEW PRAGUE	4,403.86	5,074,626	2,622,769	2,451,858	323,021	2,128,837	483.40
534	STEWARTVILLE	2,188.22	2,457,435	1,251,876	1,205,559	149,966	1,055,592	482.40
487	UPSALA	462.47	406,181	169,678	236,503	14,512	221,991	480.01
595	EAST GRANITE	1,954.85	2,477,885	1,476,689	1,001,196	64,521	936,675	479.15
911	CAMBRIDGE	5,943.82	6,641,920	3,379,889	3,262,031	415,956	2,846,075	478.83
548	PELICAN RA	1,044.13	931,094	390,791	540,303	41,457	498,846	477.76
846	BRECKENRIDGE	851.53	914,740	482,341	432,399	26,718	405,681	476.41
876	ANNANDALE	1,914.88	2,580,114	1,459,413	1,120,701	211,923	908,778	474.59
514	ELLSWORTH	199.82	250,525	154,282	96,243	1,939	94,304	471.94
745	ALBANY	1,920.36	2,187,015	1,199,341	987,674	89,514	898,160	467.70
2169	MURRAY CO	879.69	1,029,395	582,510	446,885	36,260	410,624	466.78
465	LITCHFIELD	1,955.58	2,383,951	1,366,244	1,017,707	109,696	908,011	464.32
912	MILACA	2,108.92	2,379,016	1,238,528	1,140,488	170,563	969,925	459.92
345	NEW LONDON	1,627.73	2,017,265	1,170,937	846,329	102,097	744,231	457.22
47	SAUK RAPID	4,460.46	6,185,480	3,825,731	2,359,749	330,209	2,029,541	455.01
2125	TRITON	1,344.45	1,225,857	504,592	721,264	114,912	606,353	451.00
813	LAKE CITY	1,412.70	1,516,640	806,197	710,443	82,923	627,520	444.20
486	SWANVILLE	385.79	435,713	248,454	187,259	15,928	171,331	444.10
306	LAPORTE	276.11	414,888	278,205	136,682	14,189	122,494	443.64
2168	NRHEG	1,071.51	1,359,827	816,519	543,309	69,248	474,061	442.42
403	IVANHOE	240.03	215,881	103,818	112,063	5,904	106,160	442.28

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
473	ISLE	582.82	729,033	439,793	289,240	31,828	257,412	441.67
138	NORTH BRA	3,713.87	4,905,547	2,970,361	1,935,186	296,800	1,638,386	441.15
750	ROCORI	2,368.44	2,474,736	1,330,736	1,144,001	101,350	1,042,650	440.23
2805	ZUMBROTA-	1,230.36	1,221,933	640,160	581,773	42,853	538,920	438.02
441	MARSHALL C	468.71	634,560	418,477	216,084	10,809	205,275	437.96
879	DELANO	2,676.92	2,701,515	1,347,736	1,353,779	192,295	1,161,484	433.89
485	ROYALTON	945.47	993,190	528,793	464,397	54,221	410,176	433.83
94	CLOQUET	3,029.88	4,816,437	3,135,462	1,680,975	366,714	1,314,261	433.77
173	MOUNTAIN L	545.70	630,054	337,032	293,022	56,758	236,265	432.96
592	CLIMAX	180.40	229,576	138,413	91,163	13,196	77,967	432.19
2754	CEDAR MOU	568.23	861,236	554,683	306,553	62,350	244,203	429.76
2904	TRACY-BALA	868.82	841,551	437,264	404,287	30,948	373,340	429.71
738	HOLDINGFO	1,162.68	1,012,876	468,374	544,502	49,705	494,797	425.57
139	RUSH CITY	1,027.55	937,145	479,956	457,189	20,877	436,312	424.61
264	HERMAN-NC	100.90	95,297	47,305	47,992	5,250	42,742	423.61
239	RUSHFORD-	747.16	777,961	422,506	355,455	39,425	316,030	422.97
404	LAKE BENTC	172.15	251,682	159,705	91,978	19,403	72,574	421.58
578	PINE CITY	1,869.27	2,894,734	1,977,848	916,887	130,311	786,576	420.79
91	BARNUM	871.81	1,286,819	872,669	414,150	47,560	366,590	420.49
414	MINNEOTA	506.15	697,507	444,026	253,481	41,030	212,451	419.74
885	ST. MICHAEL	6,203.63	4,647,771	1,832,399	2,815,372	213,341	2,602,032	419.44
186	PEQUOT LA	1,880.86	1,997,871	1,128,614	869,257	81,415	787,842	418.87
97	MOOSE LAK	776.45	1,034,426	688,421	346,006	23,246	322,760	415.69
821	MENAHGA	942.06	788,389	354,161	434,228	43,035	391,194	415.25
361	INTERNATIC	1,387.27	1,605,149	995,322	609,827	34,308	575,519	414.86
495	GRAND MEA	433.67	562,564	350,543	212,021	32,823	179,197	413.21
690	WARROAD	1,201.81	1,425,035	865,245	559,789	64,069	495,720	412.48
208	EVANSVILLE	173.98	104,777	27,809	76,968	5,444	71,524	411.10
640	WABASSO	468.50	402,137	191,607	210,530	18,100	192,431	410.74

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
581	EDGERTON	365.36	658,205	489,942	168,264	18,571	149,693	409.71
2342	WEST CENT	828.78	856,547	475,144	381,402	42,768	338,635	408.59
516	ROUND LAKE	103.47	129,598	73,343	56,255	14,104	42,151	407.38
577	WILLOW RIVER	494.71	606,020	381,176	224,844	23,335	201,509	407.33
308	NEVIS	597.06	621,069	356,551	264,518	22,106	242,412	406.01
2167	LAKEVIEW	693.14	780,660	460,488	320,172	39,894	280,278	404.36
701	HIBBING	2,712.32	2,941,736	1,714,653	1,227,083	131,609	1,095,475	403.89
2889	LAKE PARK	752.02	553,747	214,095	339,653	38,492	301,161	400.47
2311	CLEARBROOK	515.05	587,338	351,013	236,325	30,441	205,885	399.74
282	ST. ANTHONY	2,090.86	1,863,631	981,446	882,185	49,508	832,677	398.25
2898	WESTBROOK	538.00	467,160	228,914	238,247	24,325	213,922	397.63
278	ORONO	3,161.86	3,422,495	2,068,078	1,354,417	102,196	1,252,221	396.04
542	BATTLE LAKE	540.78	308,077	86,518	221,559	8,589	212,970	393.82
424	LESTER PARK	462.38	330,158	133,134	197,024	16,072	180,952	391.35
99	ESKO	1,388.39	1,184,539	611,252	573,287	32,656	540,630	389.39
22	DETROIT LAKE	3,250.72	5,164,033	3,507,545	1,656,488	396,648	1,259,840	387.56
547	PARKERS PR	605.27	756,352	466,019	290,333	55,872	234,460	387.37
204	KASSON-MA	2,485.45	1,926,402	853,326	1,073,076	112,658	960,418	386.42
95	CROMWELL	343.46	309,918	164,135	145,783	13,242	132,541	385.90
2364	BELGRADE-E	764.15	728,920	389,225	339,695	48,644	291,051	380.88
2198	FILLMORE C	634.61	683,412	405,086	278,325	38,263	240,063	378.28
100	WRENSHALL	399.07	383,097	215,666	167,431	17,109	150,322	376.68
297	SPRING GRO	357.47	274,870	131,649	143,221	9,728	133,493	373.44
146	BARNESVILL	960.75	927,943	520,246	407,697	50,024	357,673	372.29
85	SPRINGFIEL	684.09	648,097	379,370	268,727	16,257	252,470	369.06
769	MORRIS	1,111.09	1,516,877	1,025,462	491,415	82,626	408,789	367.92
756	BLOOMING F	821.93	856,083	485,344	370,739	69,498	301,241	366.50
818	VERNDALE	546.39	704,439	469,729	234,710	34,715	199,994	366.03
2164	DILWORTH-C	1,612.05	1,662,119	989,609	672,510	84,615	587,895	364.69

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
466	DASSEL-COH	2,556.68	2,907,995	1,830,396	1,077,599	152,833	924,765	361.71
706	VIRGINIA	1,881.35	2,443,981	1,603,820	840,161	165,495	674,666	358.61
253	GOODHUE	747.68	508,225	208,095	300,130	34,378	265,752	355.44
852	CAMPBELL-T	141.35	177,577	116,663	60,913	11,216	49,697	351.59
150	HAWLEY	1,071.53	806,494	391,732	414,762	40,531	374,231	349.25
857	LEWISTON	871.71	833,414	498,195	335,219	31,604	303,615	348.30
511	ADRIAN	687.18	916,119	635,363	280,756	41,733	239,023	347.83
803	WHEATON	465.73	453,966	282,635	171,331	10,220	161,111	345.93
2154	EVELETH-GI	1,307.13	1,148,431	635,674	512,757	61,641	451,116	345.12
229	LANESBORO	373.54	345,023	213,799	131,224	3,138	128,087	342.90
238	MABEL-CAN	295.50	261,546	150,920	110,626	9,475	101,151	342.30
777	BENSON	1,034.19	1,724,770	1,328,429	396,341	43,036	353,305	341.62
763	MEDFORD	982.86	664,042	305,590	358,452	22,829	335,624	341.48
696	ELY	622.71	637,404	391,205	246,200	35,095	211,105	339.01
447	GRYGLA	199.12	236,501	166,318	70,184	3,180	67,004	336.50
330	HERON LAKE	405.55	423,169	263,714	159,454	25,824	133,630	329.50
600	FISHER	301.66	382,872	275,229	107,642	9,239	98,404	326.21
891	CANBY	596.97	500,058	269,128	230,930	37,347	193,583	324.28
227	CHATFIELD	1,003.11	767,483	428,843	338,640	13,506	325,134	324.13
533	DOVER-EYO	1,413.85	1,100,902	611,641	489,261	34,650	454,611	321.54
2536	GRANADA H	265.16	120,152	22,174	97,978	12,968	85,010	320.60
497	LYLE	264.01	409,382	311,199	98,184	14,576	83,607	316.68
15	ST. FRANCIS	5,860.09	8,556,426	6,517,250	2,039,176	222,100	1,817,076	310.08
255	PINE ISLAND	1,378.13	1,030,640	552,059	478,581	54,316	424,266	307.86
2899	PLAINVIEW-H	1,740.71	1,202,078	604,958	597,120	63,168	533,952	306.74
787	BROWERVIL	539.93	833,841	635,093	198,748	33,169	165,579	306.67
531	BYRON	2,033.14	1,615,893	885,225	730,668	111,983	618,685	304.30
207	BRANDON	325.43	227,754	105,266	122,488	24,352	98,136	301.56
213	OSAKIS	952.04	921,052	609,429	311,623	29,282	282,341	296.56

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2012 Final
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
362	LITTLEFORK	337.75	400,748	287,836	112,912	13,794	99,118	293.47
242	ALDEN	566.24	512,954	340,962	171,993	8,979	163,014	287.89
195	RANDOLPH	658.21	412,132	204,090	208,042	21,045	186,997	284.10
768	HANCOCK	324.14	260,439	161,450	98,989	9,208	89,781	276.98
775	KERKHOVEN	639.69	587,070	392,620	194,449	20,404	174,045	272.08
676	BADGER	291.72	200,412	115,152	85,260	8,271	76,988	263.91
858	ST. CHARLES	1,117.26	978,840	645,618	333,222	41,071	292,151	261.49
261	ASHBY	277.02	196,206	116,820	79,386	7,559	71,827	259.28
318	GRAND RAPIDS	4,379.94	5,211,960	3,795,661	1,416,299	355,611	1,060,689	242.17
75	ST. CLAIR	677.97	511,186	343,336	167,850	16,240	151,610	223.62
914	ULEN-HITTE	335.31	339,554	245,973	93,580	18,653	74,927	223.46
391	CLEVELAND	464.09	339,014	225,337	113,677	12,792	100,885	217.38
363	SOUTH KOOLES	434.15	653,232	527,510	125,722	34,296	91,426	210.59
550	UNDERWOOD	673.92	399,126	294,373	104,753	8,734	96,018	142.48
882	MONTICELLO	4,587.69	8,638,345	7,553,891	1,084,454	443,544	640,910	139.70
294	HOUSTON	2,517.96	1,291,960	914,318	377,642	35,433	342,209	135.91
850	ROTHSAY	264.62	118,167	78,660	39,508	5,794	33,714	127.40
712	MOUNTAIN VIEW	596.90	1,447,004	1,411,171	35,833	51,622	(15,789)	-26.45

MDE / School Finance									2/23/2014
Reflects February 2014 forecast data		Table 5							
		State Total Special Education Cross-Subsidies, Year to Year Comparison							
		FY 2003 - FY 2010							
		(\$ in Millions)							
		FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
1	Special Education Expenditures:	Final	Final	Final	Final	Final	Final	Final	Final
	* State excluding Alternative Delivery , Full State Payment for students with Disabilities, Home Based Travel, Transition Disabled, Local Collaborative Time Study and Third Party Revenue Expenditures (including fringe benefits and excluding transportation).	998.9	1033.2	1073.9	1126.7	1190.1	1,249.6	1,316.8	1,252.8
	* State transportation (excluding special transportation of non-disabled students).	100.3	107.9	118.2	130.2	139.7	147.7	150.5	155.1
	* Federal (including fringe benefits)	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6
	Subtotal, Special Education Expenditures	1,210.00	1,274.30	1,348.2	1,427.70	1,499.2	1,566.3	1,639.3	1,687.5
	Change from Prior Year	76.0	64.3	73.9	79.5	71.5	67.1	73.0	48.2
	Percent Change from Prior Year	6.7%	5.3%	5.8%	5.9%	5.0%	4.5%	4.7%	2.9%
2	Special Education Categorical Revenues:								
	* State - regular special education aid, includes transportation	530.9	530.6	529.2	529.3	529.2	694.1	719.3	735.7
	* State - excess cost aid	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8
	* Adjust for Cap Growth								
	* Adjust for Hold Harmless								
	* Adjust for Alternative Delivery								
	* Adjust for Spec Trans for Non-disabled Students								
	* Transition Disabled Aid	9.0	8.8	8.8	8.8	8.8	0.0	0.0	0.0
	* Levy Equalization Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	* State - special pupil aid	1.8	2.1	2.7	1.3	1.3	1.3	0.9	1.2
	* State - home based travel aid	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3
	* State - cross-subsidy aid	0.0	5.0	11.0	0.0	0.0	-	-	0.0
	* Third Party Billing	6.3	10.1	16.3	20.9	21.6	22.5	30.4	33.7
	* Federal	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6
	Subtotal, Categorical Revenue	751.1	782.1	816	834.9	835.2	997.7	1,033.8	1161.3
	Change from Prior Year	46.3	31.0	33.9	18.9	0.3	162.5	36.1	127.5
	Percent Change from Prior Year	6.6%	4.1%	4.3%	2.3%	0.0%	19.5%	3.6%	12.3%
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	88.3	93.8	97.9	101.4	96.4	95.1	90.0	91.1
4	Cross-Subsidies:								
	(a) Gross Cross-Subsidy (1)-(2):	458.9	492.2	532.2	592.8	664	568.6	605.5	526.2
	(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	370.6	398.4	434.3	491.4	567.6	473.5	515.5	435.1
	Change from Prior Year	23.2	27.8	35.9	57.1	76.2	(94.1)	42.0	(80.4)
	Percent Change from Prior Year	6.7%	7.5%	9.0%	13.2%	15.5%	-16.6%	8.9%	-15.6%

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2012

Data Sources

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

The amount shown on this line was computed as explained in detail in Appendix A.

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

The settings are defined as follows:

- **EARLY CHILDHOOD SPECIAL EDUCATION** – Learners receiving services through early childhood special education programs generate at least .28 Full Time Equivalent (FTE).
- **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 a 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 percent 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 Pre-Kindergarten (PK), 1.00 for disabled Kindergarten (K), .557 for regular K, 1.115 for grades 1 – 3, 1.06 for grades 4 – 6, and 1.30 for secondary) to determine the Adjusted Weight Pupil Unit (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 2012 expenditure for special education transportation, as reported to MDE under Finance codes 723, excluding Finance code 728, through UFARS and special education bus depreciation as reported to MDE as of December 31, 2012.

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.