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Special Education Cross-Subsidies Fiscal Year 2013

Fiscal Year 2013

Report

To the

Legislature

As required by

Minnesota Statutes,

section 127A.065

COMMISSIONER:

Special Education Cross-Subsidies

Brenda Cassellius, Ed. D.

Fiscal Year 2013

September 2014

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2013

Report to the Legislature

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Minnesota

Statutes 2014

Section 127A.065

Cost of Report Preparation

The total cost for the Minnesota Department of Education (MDE) to prepare this report was approximately \$ 2,543.55. 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, 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 2013

Minnesota Statutes 2013, Section 127A.065, states:

By March 30, 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 August 28, 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 2013 are based on actual data. Amounts shown for FY 2014 – 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 | | | | | | | | | 2/23/14 |
|--------------------------------------|---|--|----------------|----------------|----------------|----------------|----------------|---------------------------------------|---------|
| Reflects February 2014 forecast data | | Table 1 | | | | | | | |
| | | 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 | |
| | | Final | Final | Final | Est | Est | Est | Est | |
| 1 | Special Education Expenditures: | | | | | | | | |
| | 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 | 1,478.8 | 1,561.2 | 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 | 1,837.9 | 1,922.6 | 2,005.1 | 2,078.0 | 2,159.4 | |
| | Change from Prior Year | 52.5 | 69.2 | 28.6 | 84.8 | 82.5 | 72.9 | 81.4 | |
| | Percent Change from Prior Year | 3.1% | 4.0% | 1.6% | 4.6% | 4.3% | 3.6% | 3.9% | |
| 2 | Special Education Categorical Revenues: | | | | | | | | |
| | * State - regular special education aid, includes transportation | 786.6 | 808.7 | 849.1 | 917.0 | 967.1 | 963.2 | 1,012.8 | |
| | * State - excess cost aid | 110.9 | 111.9 | 108.7 | 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 | | | | (18.0) | (20.1) | (25.2) | (27.9) | |
| | * Adjust for Spec Trans for Non-disabled Students | | | | (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 | 41.5 | 53.2 | 54.5 | 55.8 | 57.2 | |
| | * Federal | 279.5 | 176.6 | 177.7 | 167.0 | 167.0 | 167.0 | 167.0 | |
| | Subtotal, Categorical Revenue | 1,211.3 | 1,131.3 | 1,178.7 | 1,242.3 | 1,312.2 | 1,368.2 | 1,432.1 | |
| | Change from Prior Year | 50.0 | -80.0 | 47.3 | 63.6 | 69.9 | 56.0 | 63.9 | |
| | Percent Change from Prior Year | 4.3% | -6.6% | 4.2% | 5.4% | 5.6% | 4.3% | 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 | 92.9 | 101.5 | 107.8 | 108.1 | 108.5 | |
| | | | | | | | | Adjusted for formula allowance change | |
| 4 | Cross-Subsidies: | | | | | | | | |
| | (a) Gross Cross-Subsidy (1)-(2): | 528.7 | 677.9 | 659.2 | 680.3 | 692.9 | 709.9 | 727.4 | |
| | b) Adjusted Net Cross-Subsidy (1) - (2) - (3a): | 437.2 | 583.2 | 566.3 | 578.8 | 585.1 | 601.8 | 618.9 | |
| | Change from Prior Year | 2.1 | 146.0 | (16.9) | 12.5 | 6.3 | 16.6 | 17.1 | |
| | Percent Change from Prior Year | 0.5% | 33.4% | -2.9% | 2.2% | 1.1% | 2.8% | 2.8% | |

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

Figure 1 shows the trends from FY 2003 – FY 2013 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 \$1.838 billion in FY 2013, 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 44 percent over the 11-year period, while revenues are projected to increase by 65 percent.

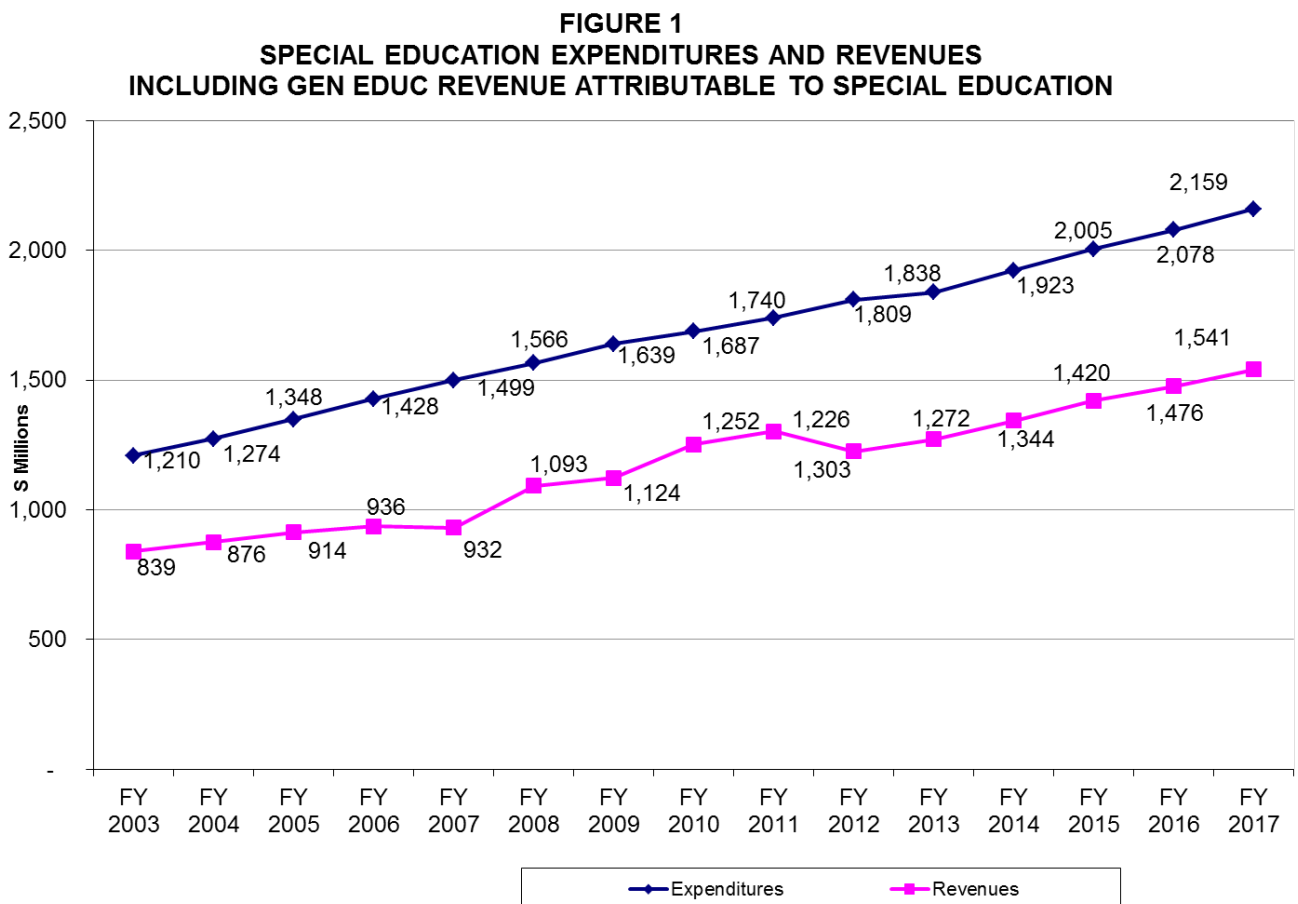


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$599 million in FY 2007.

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 \$619 million in FY 2017.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

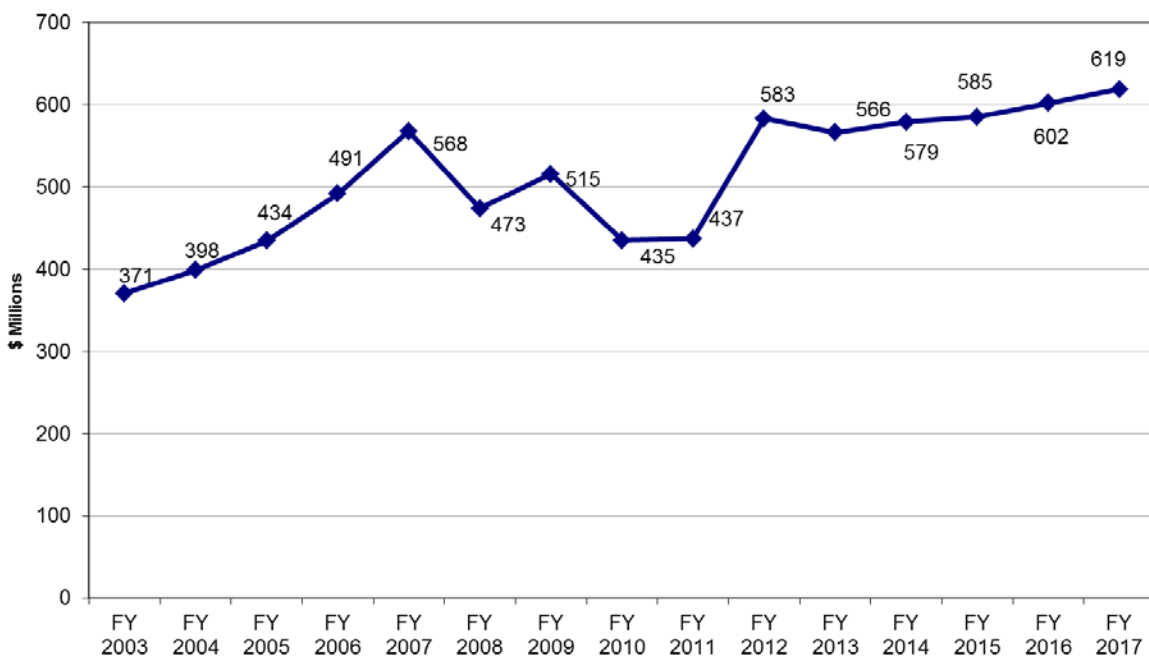


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2017. Between FY 2003 and FY 2005, the state/federal funded portion of special education expenditures remained fairly 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 carryover in FY 2011, it rose to 74.2 percent in FY 2010 and to 74.9 percent in FY 2011.

Projected expenditure growth exceeding revenue growth is expected to lower this percentage to 71.3 percent by FY 2017.

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

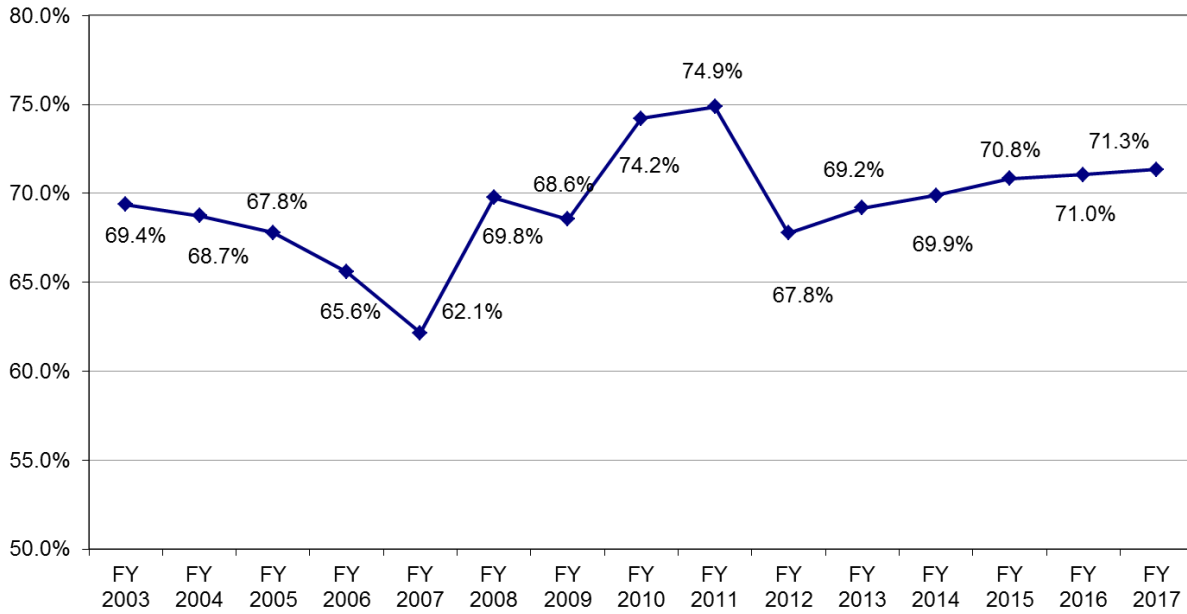
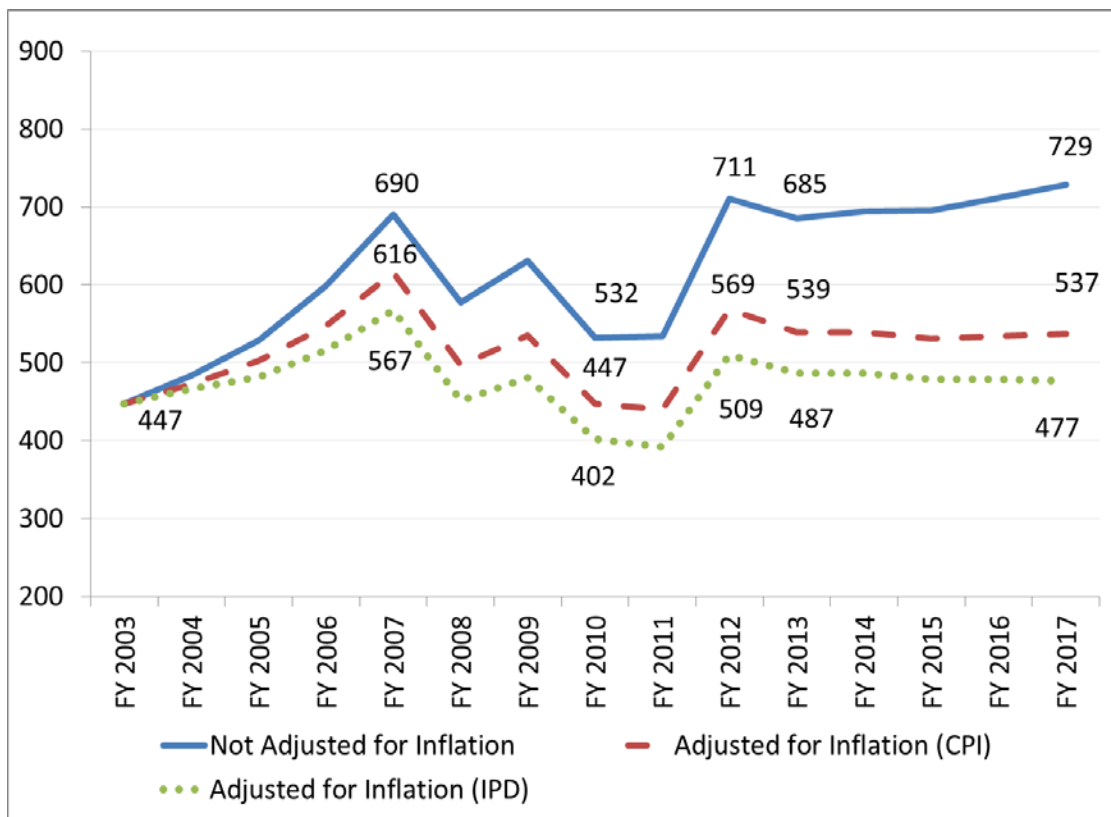


Figure 4 presents yet another perspective by showing the cross-subsidy as amount per Average Daily Membership (ADM) necessary to cross subsidize special education with general education.



District-by-District Cross-Subsidy Reports, FY 2013

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2013, 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 2013 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 \$522 and \$742 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an

average cross subsidy of \$490 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$1,065 per pupil unit.

| | Table 2 | | | | | | |
|--------------------|-----------------------------------|---------------------------------|-------------------------------|-------------------------------------|----------------------------------|---------------------------------------|--------------------|
| | Special Education Cross Subsidies | | | | | | |
| | FY 2013 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 | 906,174.90 | 1,498,126,697.03 | 810,671,595.49 | 687,612,879.02 | 91,762,147.17 | 595,850,731.85 | 657.54 |
| BY STRATUM | | | | | | | |
| MPLS & ST PAUL | 81,766.97 | 216,361,391.39 | 110,081,023.03 | 106,280,368.36 | 19,197,421.10 | 87,082,947.26 | 1,065.01 |
| OTHER METRO, INNER | 101,160.48 | 162,301,138.11 | 75,059,468.59 | 87,241,669.52 | 12,177,290.69 | 75,064,378.83 | 742.03 |
| OTHER METRO, OUTER | 304,356.83 | 508,076,423.80 | 269,850,683.49 | 238,225,740.31 | 28,501,545.91 | 209,724,194.40 | 689.07 |
| NONMET>=2K | 210,547.55 | 339,132,773.83 | 202,133,536.89 | 136,999,236.94 | 18,617,319.92 | 118,381,917.02 | 562.26 |
| NONMET 1K-2K | 107,898.44 | 142,864,264.98 | 79,296,238.48 | 63,568,026.50 | 7,152,298.93 | 56,415,727.57 | 522.86 |
| NONMET < 1K | 100,444.63 | 129,390,704.92 | 74,250,645.01 | 55,297,837.39 | 6,116,270.62 | 49,181,566.77 | 489.64 |

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 2013 Final
Excludes Federal Revenues and Expenditures

APPENDIX B
September 2014
Districts sorted by District Number Order

| | | (A) | (B) | © | (D) | (E) | (F) | (G) |
|--------|-------------|------------|------------------|----------------|----------------|---------------|-----------------------------|----------|
| | | Adjusted | Sped Educ | Categorical | Gross Cross | Adj.Gen Rev | Adj Net Cross Subsidy (D-E) | |
| Number | District | PU | Expenditure | Revenue | Subsidy (B-C) | for Sp Ed | | Per WADM |
| Totals | | 906,174.90 | 1,498,126,697.03 | 810,671,595.49 | 687,612,879.02 | 91,762,147.17 | 595,850,731.85 | |
| 1 | AITKIN | 1,455.02 | 1,901,678.73 | 1,129,557.96 | 772,120.77 | 113,358.56 | 658,762.21 | 452.75 |
| 1.2 | MINNEAPOL | 38,731.09 | 114,513,661.37 | 53,114,497.56 | 61,399,163.81 | 10,261,767.03 | 51,137,396.78 | 1320.32 |
| 2 | HILL CITY | 317.90 | 644,944.58 | 386,543.12 | 258,401.46 | 23,743.96 | 234,657.50 | 738.15 |
| 4 | MCGREGOR | 458.28 | 536,208.67 | 194,366.47 | 341,842.20 | 20,252.19 | 321,590.01 | 701.73 |
| 6 | SOUTH ST. P | 3,874.82 | 5,652,952.98 | 2,482,111.27 | 3,170,841.71 | 434,402.59 | 2,736,439.12 | 706.21 |
| 11 | ANOKA-HEN | 43,599.61 | 74,210,915.01 | 45,114,968.62 | 29,095,946.39 | 5,234,319.23 | 23,861,627.16 | 547.29 |
| 12 | CENTENNIAL | 7,430.04 | 14,262,375.35 | 8,268,199.79 | 5,994,175.56 | 580,092.01 | 5,414,083.55 | 728.67 |
| 13 | COLUMBIA H | 3,473.07 | 7,552,353.75 | 3,056,653.95 | 4,495,699.80 | 882,949.78 | 3,612,750.02 | 1040.22 |
| 14 | FRIDLEY | 3,344.80 | 7,183,709.78 | 4,123,636.89 | 3,060,072.89 | 515,384.45 | 2,544,688.44 | 760.79 |
| 15 | ST. FRANCIS | 5,708.99 | 8,887,719.75 | 6,719,110.38 | 2,168,609.37 | 293,510.08 | 1,875,099.29 | 328.45 |
| 16 | SPRING LAK | 6,050.76 | 7,332,841.17 | 3,292,478.58 | 4,040,362.59 | 605,699.18 | 3,434,663.41 | 567.64 |
| 22 | DETROIT LA | 3,308.79 | 5,383,004.88 | 3,901,320.21 | 1,481,684.67 | 326,464.23 | 1,155,220.44 | 349.14 |
| 23 | FRAZEE | 1,036.22 | 1,225,038.57 | 779,760.33 | 445,278.24 | 27,222.84 | 418,055.40 | 403.44 |
| 25 | PINE POINT | 61.56 | 197,161.93 | 97,181.68 | 99,980.25 | 2,409.15 | 97,571.10 | 1584.98 |
| 31 | BEMIDJI | 5,763.20 | 11,631,207.09 | 6,790,016.40 | 4,841,190.69 | 706,751.09 | 4,134,439.60 | 717.39 |
| 32 | BLACKDUCK | 695.74 | 1,516,875.15 | 841,616.62 | 675,258.53 | 52,231.15 | 623,027.38 | 895.49 |
| 36 | KELLIHER | 286.77 | 429,193.82 | 251,692.73 | 177,501.09 | 11,467.81 | 166,033.28 | 578.98 |
| 38 | RED LAKE | 1,498.34 | 3,096,884.45 | 1,311,250.25 | 1,785,634.20 | 245,508.41 | 1,540,125.79 | 1027.89 |
| 47 | SAUK RAPID | 4,545.47 | 6,196,862.54 | 3,882,464.39 | 2,314,398.15 | 321,398.88 | 1,992,999.27 | 438.46 |
| 51 | FOLEY | 2,027.41 | 2,636,703.06 | 1,449,953.86 | 1,186,749.20 | 103,760.25 | 1,082,988.95 | 534.17 |
| 75 | ST. CLAIR | 725.11 | 620,681.49 | 364,492.03 | 256,189.46 | 28,983.82 | 227,205.64 | 313.34 |
| 77 | MANKATO | 8,653.63 | 14,803,901.38 | 9,698,097.02 | 5,105,804.36 | 945,220.70 | 4,160,583.66 | 480.79 |
| 81 | COMFREY | 187.51 | 251,877.69 | 139,838.73 | 112,038.96 | 4,552.76 | 107,486.20 | 573.23 |
| 84 | SLEEPY EYE | 655.21 | 930,317.22 | 507,619.77 | 422,697.45 | 45,661.49 | 377,035.96 | 575.44 |
| 85 | SPRINGFIEL | 702.07 | 703,748.97 | 422,947.85 | 280,801.12 | 29,128.43 | 251,672.69 | 358.47 |
| 88 | NEW ULM | 2,251.66 | 4,369,275.17 | 2,504,365.84 | 1,864,909.33 | 164,107.27 | 1,700,802.06 | 755.35 |
| 91 | BARNUM | 909.05 | 1,307,095.45 | 962,830.82 | 344,264.63 | 47,264.33 | 297,000.30 | 326.72 |
| 93 | CARLTON | 538.07 | 734,788.54 | 474,135.53 | 260,653.01 | 26,893.26 | 233,759.75 | 434.44 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 | 3,027.67 | 4,721,059.98 | 3,111,332.81 | 1,609,727.17 | 236,267.03 | 1,373,460.14 | 453.64 |
| 95 | CROMWELL | 362.98 | 314,756.40 | 156,982.49 | 157,773.91 | 8,972.63 | 148,801.28 | 409.94 |
| 97 | MOOSE LAKE | 748.74 | 902,422.00 | 604,536.61 | 297,885.39 | 20,871.48 | 277,013.91 | 369.97 |
| 99 | ESKO | 1,409.64 | 1,083,562.23 | 638,891.45 | 444,670.78 | 34,947.49 | 409,723.29 | 290.66 |
| 100 | WRENSHALL | 385.99 | 286,198.74 | 93,146.08 | 193,052.66 | 16,128.95 | 176,923.71 | 458.36 |
| 108 | NORWOOD | 1,153.55 | 1,755,937.96 | 936,662.09 | 819,275.87 | 60,709.06 | 758,566.81 | 657.59 |
| 110 | WACONIA | 4,126.66 | 5,136,099.58 | 2,619,820.47 | 2,516,279.11 | 187,927.62 | 2,328,351.49 | 564.22 |
| 111 | WATERTOWN | 1,839.29 | 2,827,031.29 | 1,555,297.99 | 1,271,733.30 | 265,912.02 | 1,005,821.28 | 546.85 |
| 112 | EASTERN CARBONDALE | 10,649.07 | 13,902,759.98 | 7,517,323.91 | 6,385,436.07 | 504,847.71 | 5,880,588.36 | 552.22 |
| 113 | WALKER-AKRON | 880.21 | 1,334,859.47 | 792,985.69 | 541,873.78 | 68,968.67 | 472,905.11 | 537.26 |
| 115 | CASS LAKE | 1,220.89 | 3,332,417.75 | 2,061,011.22 | 1,271,406.53 | 267,038.65 | 1,004,367.88 | 822.65 |
| 116 | PILLAGER | 985.06 | 1,357,266.23 | 780,440.70 | 576,825.53 | 79,807.88 | 497,017.65 | 504.56 |
| 118 | NORTHLAND | 413.97 | 1,046,428.05 | 551,580.81 | 494,847.24 | 121,041.28 | 373,805.96 | 902.98 |
| 129 | MONTEVIDEO | 1,632.44 | 2,484,361.68 | 1,563,819.34 | 920,542.34 | 114,189.01 | 806,353.33 | 493.96 |
| 138 | NORTH BRAWLEY | 3,635.95 | 4,598,689.90 | 2,599,255.39 | 1,999,434.51 | 275,593.63 | 1,723,840.88 | 474.11 |
| 139 | RUSH CITY | 1,040.36 | 1,074,831.60 | 443,843.59 | 630,988.01 | 39,059.26 | 591,928.75 | 568.97 |
| 146 | BARNESVILLE | 988.84 | 947,149.78 | 542,218.20 | 404,931.58 | 45,828.98 | 359,102.60 | 363.16 |
| 150 | HAWLEY | 1,072.33 | 846,880.72 | 489,486.47 | 357,394.25 | 35,720.81 | 321,673.44 | 299.98 |
| 152 | MOORHEAD | 6,415.70 | 13,515,604.70 | 8,567,488.70 | 4,948,116.00 | 778,362.46 | 4,169,753.54 | 649.93 |
| 162 | BAGLEY | 1,150.15 | 1,860,571.90 | 1,142,182.07 | 718,389.83 | 94,713.91 | 623,675.92 | 542.26 |
| 166 | COOK COUNTY | 545.97 | 641,133.47 | 207,617.07 | 433,516.40 | 5,912.51 | 427,603.89 | 783.2 |
| 173 | MOUNTAIN LAKE | 563.01 | 584,945.01 | 351,790.48 | 233,154.53 | 48,290.83 | 184,863.70 | 328.35 |
| 177 | WINDOM | 1,125.45 | 1,881,474.97 | 1,086,330.38 | 795,144.59 | 108,075.86 | 687,068.73 | 610.48 |
| 181 | BRAINERD | 7,399.66 | 16,071,736.62 | 9,661,546.72 | 6,410,189.90 | 1,091,427.89 | 5,318,762.01 | 718.78 |
| 182 | CROSBY | 1,324.67 | 2,575,579.08 | 1,368,308.32 | 1,207,270.76 | 121,194.42 | 1,086,076.34 | 819.88 |
| 186 | PEQUOT LAKE | 1,866.78 | 2,124,513.40 | 1,231,430.84 | 893,082.56 | 89,314.53 | 803,768.03 | 430.56 |
| 191 | BURNSVILLE | 10,979.55 | 21,102,866.67 | 11,014,467.50 | 10,088,399.17 | 1,136,246.73 | 8,952,152.44 | 815.35 |
| 192 | FARMINGTON | 7,699.75 | 10,402,234.73 | 4,208,110.21 | 6,194,124.52 | 495,479.59 | 5,698,644.93 | 740.11 |
| 194 | LAKEVILLE | 12,596.09 | 21,551,650.89 | 10,158,348.36 | 11,393,302.53 | 1,075,170.76 | 10,318,131.77 | 819.15 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 | 660.02 | 451,359.93 | 242,472.19 | 208,887.74 | 18,620.71 | 190,267.03 | 288.27 |
| 196 | ROSEMOUNT | 31,079.22 | 61,049,655.77 | 33,681,924.79 | 27,367,730.98 | 3,487,666.17 | 23,880,064.81 | 768.36 |
| 197 | WEST ST. PA | 5,457.72 | 9,607,428.59 | 5,338,796.89 | 4,268,631.70 | 813,033.93 | 3,455,597.77 | 633.16 |
| 199 | INVER GROV | 4,373.86 | 7,178,457.17 | 3,308,674.73 | 3,869,782.44 | 480,726.19 | 3,389,056.25 | 774.84 |
| 200 | HASTINGS | 5,369.15 | 8,513,103.09 | 3,882,924.84 | 4,630,178.25 | 500,223.52 | 4,129,954.73 | 769.2 |
| 203 | HAYFIELD | 890.17 | 1,213,182.67 | 586,768.96 | 626,413.71 | 82,180.99 | 544,232.72 | 611.38 |
| 204 | KASSON-MA | 2,428.82 | 1,818,282.62 | 800,909.86 | 1,017,372.76 | 80,154.50 | 937,218.26 | 385.87 |
| 206 | ALEXANDRIA | 4,536.69 | 7,520,009.20 | 4,535,582.81 | 2,984,426.39 | 363,124.02 | 2,621,302.37 | 577.8 |
| 207 | BRANDON | 306.12 | 189,170.86 | 75,616.39 | 113,554.47 | 22,320.56 | 91,233.91 | 298.03 |
| 208 | EVANSVILLE | 202.68 | 125,431.16 | 57,892.89 | 67,538.27 | 8,027.04 | 59,511.23 | 293.62 |
| 213 | OSAKIS | 1,005.57 | 1,052,900.37 | 671,838.06 | 381,062.31 | 41,959.95 | 339,102.36 | 337.22 |
| 227 | CHATFIELD | 1,011.53 | 814,782.81 | 422,025.70 | 392,757.11 | 14,874.15 | 377,882.96 | 373.58 |
| 229 | LANESBORO | 388.12 | 354,708.82 | 220,263.25 | 134,445.57 | 2,932.87 | 131,512.70 | 338.85 |
| 238 | MABEL-CAN | 286.76 | 286,606.56 | 137,429.84 | 149,176.72 | 14,180.01 | 134,996.71 | 470.77 |
| 239 | RUSHFORD- | 765.07 | 822,829.31 | 462,017.53 | 360,811.78 | 44,332.65 | 316,479.13 | 413.66 |
| 241 | ALBERT LEA | 3,713.40 | 9,385,627.38 | 5,443,045.81 | 3,942,581.57 | 647,804.14 | 3,294,777.43 | 887.27 |
| 242 | ALDEN | 566.06 | 554,832.43 | 409,195.75 | 145,636.68 | 12,032.71 | 133,603.97 | 236.02 |
| 252 | CANNON FA | 1,375.43 | 1,470,438.57 | 644,843.84 | 825,594.73 | 103,524.42 | 722,070.31 | 524.98 |
| 253 | GOODHUE | 747.49 | 470,767.34 | 202,134.77 | 268,632.57 | 15,017.41 | 253,615.16 | 339.29 |
| 255 | PINE ISLAND | 1,366.17 | 1,076,305.15 | 511,317.50 | 564,987.65 | 57,509.10 | 507,478.55 | 371.46 |
| 256 | RED WING | 3,240.57 | 6,193,634.33 | 3,288,963.12 | 2,904,671.21 | 417,489.36 | 2,487,181.85 | 767.51 |
| 261 | ASHBY | 279.07 | 240,241.01 | 161,326.73 | 78,914.28 | 3,500.60 | 75,413.68 | 270.23 |
| 264 | HERMAN-NC | 106.20 | 108,930.69 | 54,912.83 | 54,017.86 | 12,146.00 | 41,871.86 | 394.27 |
| 270 | HOPKINS | 8,183.49 | 13,594,102.03 | 6,523,920.77 | 7,070,181.26 | 599,512.85 | 6,470,668.41 | 790.7 |
| 271 | BLOOMINGT | 11,965.98 | 21,897,785.82 | 11,089,657.40 | 10,808,128.42 | 1,247,904.39 | 9,560,224.03 | 798.95 |
| 272 | EDEN PRAIR | 10,794.31 | 16,451,324.44 | 8,214,399.74 | 8,236,924.70 | 834,372.15 | 7,402,552.55 | 685.78 |
| 273 | EDINA | 9,710.33 | 14,958,792.89 | 7,527,719.52 | 7,431,073.37 | 594,196.57 | 6,836,876.80 | 704.08 |
| 276 | MINNETONK | 10,838.62 | 14,911,319.63 | 8,460,073.68 | 6,451,245.95 | 586,655.67 | 5,864,590.28 | 541.08 |
| 277 | WESTONKA | 2,614.94 | 4,556,326.88 | 1,993,740.73 | 2,562,586.15 | 178,340.55 | 2,384,245.60 | 911.78 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 278 | ORONO | 3,224.42 | 3,581,016.58 | 2,172,471.66 | 1,408,544.92 | 109,023.69 | 1,299,521.23 | 403.02 |
| 279 | OSSEO | 23,648.39 | 48,249,096.48 | 23,671,300.86 | 24,577,795.62 | 3,546,268.24 | 21,031,527.38 | 889.34 |
| 280 | RICHFIELD | 5,017.11 | 9,730,464.55 | 3,655,406.88 | 6,075,057.67 | 867,917.01 | 5,207,140.66 | 1037.88 |
| 281 | ROBBINSDA | 14,105.51 | 24,481,657.29 | 9,986,454.90 | 14,495,202.39 | 1,862,229.69 | 12,632,972.70 | 895.61 |
| 282 | ST. ANTHON | 2,077.26 | 2,037,284.75 | 977,236.47 | 1,060,048.28 | 53,973.38 | 1,006,074.90 | 484.33 |
| 283 | ST. LOUIS PA | 5,207.81 | 7,732,467.86 | 3,818,551.65 | 3,913,916.21 | 575,912.57 | 3,338,003.64 | 640.96 |
| 284 | WAYZATA | 12,349.58 | 16,686,619.70 | 7,205,379.44 | 9,481,240.26 | 636,378.61 | 8,844,861.65 | 716.21 |
| 286 | BROOKLYN C | 2,537.55 | 3,556,211.43 | 1,260,513.47 | 2,295,697.96 | 228,614.65 | 2,067,083.31 | 814.6 |
| 294 | HOUSTON | 2,982.48 | 1,710,087.29 | 1,312,182.07 | 397,905.22 | 29,071.24 | 368,833.98 | 123.67 |
| 297 | SPRING GRO | 374.94 | 300,776.65 | 113,885.75 | 186,890.90 | 9,248.67 | 177,642.23 | 473.79 |
| 299 | CALEDONIA | 806.12 | 1,121,994.31 | 698,906.25 | 423,088.06 | 63,309.11 | 359,778.95 | 446.31 |
| 300 | LACRESCEN | 1,452.16 | 2,215,313.21 | 1,203,851.32 | 1,011,461.89 | 71,121.21 | 940,340.68 | 647.55 |
| 306 | LAPORTE | 304.28 | 487,123.45 | 322,461.09 | 164,662.36 | 23,126.99 | 141,535.37 | 465.15 |
| 308 | NEVIS | 639.42 | 587,318.45 | 359,548.38 | 227,770.07 | 35,532.39 | 192,237.68 | 300.64 |
| 309 | PARK RAPID | 1,739.58 | 2,781,068.92 | 1,427,492.54 | 1,353,576.38 | 102,216.47 | 1,251,359.91 | 719.35 |
| 314 | BRAHAM | 960.46 | 903,562.43 | 265,317.39 | 638,245.04 | 72,893.22 | 565,351.82 | 588.63 |
| 316 | GREENWAY | 1,219.39 | 2,401,849.83 | 1,302,638.06 | 1,099,211.77 | 126,416.10 | 972,795.67 | 797.77 |
| 317 | DEER RIVER | 1,008.90 | 2,027,766.31 | 1,283,517.10 | 744,249.21 | 152,763.23 | 591,485.98 | 586.27 |
| 318 | GRAND RAP | 4,463.29 | 5,693,928.83 | 4,257,631.79 | 1,436,297.04 | 408,861.66 | 1,027,435.38 | 230.2 |
| 319 | NASHWAUK | 647.80 | 1,099,340.65 | 754,150.81 | 345,189.84 | 38,705.19 | 306,484.65 | 473.12 |
| 323 | FRANCONIA | 33.28 | - | 59,275.89 | 59,275.89 | - | 59,275.89 | 1781.13 |
| 330 | HERON LAKE | 401.55 | 451,223.36 | 287,159.19 | 164,064.17 | 33,856.65 | 130,207.52 | 324.26 |
| 332 | MORA | 2,014.91 | 2,289,310.60 | 1,186,194.35 | 1,103,116.25 | 160,959.10 | 942,157.15 | 467.59 |
| 333 | OGILVIE | 622.20 | 795,796.27 | 356,481.85 | 439,314.42 | 78,095.68 | 361,218.74 | 580.55 |
| 345 | NEW LONDC | 1,600.73 | 2,019,708.44 | 1,343,480.95 | 676,227.49 | 89,829.59 | 586,397.90 | 366.33 |
| 347 | WILLMAR | 4,729.42 | 8,091,322.00 | 4,873,557.81 | 3,217,764.19 | 383,280.53 | 2,834,483.66 | 599.33 |
| 356 | LANCASTER | 187.47 | 292,486.14 | 142,050.82 | 150,435.32 | 21,911.34 | 128,523.98 | 685.57 |
| 361 | INTERNATIO | 1,352.33 | 1,655,784.69 | 1,057,953.24 | 597,831.45 | 31,244.85 | 566,586.60 | 418.97 |
| 362 | LITTLEFORK | 347.85 | 392,891.10 | 279,287.17 | 113,603.93 | 9,526.23 | 104,077.70 | 299.2 |

TABLE 3
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FY 2013 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 |
| 363 | SOUTH KOO | 412.56 | 635,884.29 | 493,548.84 | 142,335.45 | 26,745.38 | 115,590.07 | 280.18 |
| 378 | DAWSON | 571.50 | 814,688.49 | 515,832.86 | 298,855.63 | 29,710.63 | 269,145.00 | 470.94 |
| 381 | LAKE SUPER | 1,630.83 | 2,444,950.83 | 1,227,183.53 | 1,217,767.30 | 81,916.82 | 1,135,850.48 | 696.49 |
| 390 | LAKE OF THI | 547.14 | 758,378.53 | 442,312.57 | 316,065.96 | 42,958.27 | 273,107.69 | 499.16 |
| 391 | CLEVELAND | 499.15 | 363,788.28 | 242,049.38 | 121,738.90 | 15,861.61 | 105,877.29 | 212.12 |
| 402 | HENDRICKS | 101.39 | 226,713.63 | 120,672.71 | 106,040.92 | 18,477.94 | 87,562.98 | 863.63 |
| 403 | IVANHOE | 225.35 | 160,396.11 | 57,002.51 | 103,393.60 | 14,496.68 | 88,896.92 | 394.48 |
| 404 | LAKE BENTC | 182.91 | 280,691.54 | 156,972.92 | 123,718.62 | 18,042.22 | 105,676.40 | 577.75 |
| 413 | MARSHALL | 2,525.54 | 3,821,184.71 | 2,580,150.10 | 1,241,034.61 | 156,738.93 | 1,084,295.68 | 429.33 |
| 414 | MINNEOTA | 505.66 | 687,714.62 | 449,557.98 | 238,156.64 | 28,218.06 | 209,938.58 | 415.18 |
| 415 | LYND | 180.68 | 257,284.01 | 135,601.11 | 121,682.90 | 13,378.34 | 108,304.56 | 599.43 |
| 423 | HUTCHINSON | 3,359.13 | 4,559,953.22 | 2,668,587.04 | 1,891,366.18 | 175,530.88 | 1,715,835.30 | 510.8 |
| 424 | LESTER PRA | 479.75 | 391,119.81 | 133,500.89 | 257,618.92 | 26,195.40 | 231,423.52 | 482.38 |
| 432 | MAHNOMEN | 681.49 | 1,054,496.78 | 333,839.29 | 720,657.49 | 54,915.41 | 665,742.08 | 976.89 |
| 435 | WAUBUN | 639.67 | 875,295.40 | 318,871.37 | 556,424.03 | 82,143.69 | 474,280.34 | 741.45 |
| 441 | MARSHALL C | 467.40 | 634,100.18 | 384,190.98 | 249,909.20 | 18,416.45 | 231,492.75 | 495.28 |
| 447 | GRYGLA | 191.49 | 254,053.43 | 176,610.28 | 77,443.15 | 3,868.97 | 73,574.18 | 384.22 |
| 458 | TRUMAN | 302.28 | 262,393.51 | 31,581.42 | 230,812.09 | 19,310.05 | 211,502.04 | 699.69 |
| 463 | EDEN VALLE | 1,075.15 | 1,354,741.39 | 750,776.49 | 603,964.90 | 61,695.32 | 542,269.58 | 504.37 |
| 465 | LITCHFIELD | 2,001.33 | 2,486,168.43 | 1,382,586.94 | 1,103,581.49 | 132,615.40 | 970,966.09 | 485.16 |
| 466 | DASSEL-COH | 2,568.36 | 3,038,795.60 | 1,829,327.27 | 1,209,468.33 | 115,765.22 | 1,093,703.11 | 425.84 |
| 473 | ISLE | 554.75 | 702,976.04 | 404,029.03 | 298,947.01 | 18,219.50 | 280,727.51 | 506.04 |
| 477 | PRINCETON | 3,769.26 | 4,485,825.21 | 2,262,334.64 | 2,223,490.57 | 227,775.08 | 1,995,715.49 | 529.47 |
| 480 | ONAMIA | 696.91 | 2,387,882.62 | 1,807,286.42 | 580,596.20 | 123,872.75 | 456,723.45 | 655.35 |
| 482 | LITTLE FALL | 2,859.87 | 4,304,511.87 | 2,230,011.26 | 2,074,500.61 | 229,099.45 | 1,845,401.16 | 645.27 |
| 484 | PIERZ | 1,294.29 | 1,606,466.54 | 831,992.33 | 774,474.21 | 67,952.03 | 706,522.18 | 545.88 |
| 485 | ROYALTON | 986.52 | 1,083,229.01 | 579,340.81 | 503,888.20 | 69,201.15 | 434,687.05 | 440.63 |
| 486 | SWANVILLE | 373.87 | 429,526.19 | 256,829.53 | 172,696.66 | 12,904.26 | 159,792.40 | 427.4 |
| 487 | UPSALA | 432.71 | 391,382.46 | 138,389.78 | 252,992.68 | 27,339.42 | 225,653.26 | 521.49 |

TABLE 3
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FY 2013 Final
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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 |
| 492 | AUSTIN | 5,150.37 | 9,333,470.71 | 5,352,128.77 | 3,981,341.94 | 760,953.05 | 3,220,388.89 | 625.27 |
| 495 | GRAND MEA | 451.48 | 652,678.30 | 486,489.77 | 166,188.53 | 19,245.25 | 146,943.28 | 325.47 |
| 497 | LYLE | 278.71 | 326,271.31 | 257,978.74 | 68,292.57 | 8,584.62 | 59,707.95 | 214.23 |
| 499 | LEROY | 333.01 | 477,494.38 | 281,791.91 | 195,702.47 | 33,548.97 | 162,153.50 | 486.93 |
| 500 | SOUTHLAND | 568.59 | 984,239.28 | 520,375.74 | 463,863.54 | 70,392.51 | 393,471.03 | 692.01 |
| 505 | FULDA | 360.01 | 779,707.18 | 478,344.52 | 301,362.66 | 30,634.63 | 270,728.03 | 752 |
| 507 | NICOLLET | 376.49 | 431,348.73 | 199,675.88 | 231,672.85 | 25,843.85 | 205,829.00 | 546.71 |
| 508 | ST. PETER | 2,216.76 | 3,478,698.86 | 1,792,747.61 | 1,685,951.25 | 278,275.91 | 1,407,675.34 | 635.01 |
| 511 | ADRIAN | 700.26 | 981,045.57 | 672,751.13 | 308,294.44 | 42,005.87 | 266,288.57 | 380.27 |
| 513 | BREWSTER | 172.41 | 206,942.82 | 62,260.33 | 144,682.49 | 5,469.64 | 139,212.85 | 807.45 |
| 514 | ELLSWORTH | 197.59 | 282,853.57 | 185,815.13 | 97,038.44 | 3,234.41 | 93,804.03 | 474.74 |
| 516 | ROUND LAKE | 94.37 | 170,344.30 | 100,612.90 | 69,731.40 | 18,318.64 | 51,412.76 | 544.8 |
| 518 | WORTHINGTON | 3,075.10 | 4,728,585.66 | 2,787,945.05 | 1,940,640.61 | 319,919.84 | 1,620,720.77 | 527.05 |
| 531 | BYRON | 2,134.99 | 1,752,595.91 | 865,497.71 | 887,098.20 | 110,086.30 | 777,011.90 | 363.94 |
| 533 | DOVER-EYON | 1,401.80 | 1,111,410.72 | 621,686.81 | 489,723.91 | 25,585.32 | 464,138.59 | 331.1 |
| 534 | STEWARTVILLE | 2,227.40 | 2,500,915.35 | 1,325,552.62 | 1,175,362.73 | 138,617.04 | 1,036,745.69 | 465.45 |
| 535 | ROCHESTER | 18,562.41 | 27,933,613.02 | 17,607,983.10 | 10,325,629.92 | 1,558,514.93 | 8,767,114.99 | 472.3 |
| 542 | BATTLE LAKE | 533.71 | 316,174.19 | 93,144.58 | 223,029.61 | 9,908.83 | 213,120.78 | 399.32 |
| 544 | FERGUS FALLS | 2,949.92 | 3,155,959.10 | 1,142,236.62 | 2,013,722.48 | 164,592.51 | 1,849,129.97 | 626.84 |
| 545 | HENNING | 434.00 | 437,952.62 | 181,513.63 | 256,438.99 | 11,246.64 | 245,192.35 | 564.96 |
| 547 | PARKERS PR | 612.19 | 775,404.75 | 560,658.89 | 214,745.86 | 48,562.68 | 166,183.18 | 271.46 |
| 548 | PELICAN RA | 1,043.17 | 917,365.78 | 280,048.34 | 637,317.44 | 33,296.69 | 604,020.75 | 579.02 |
| 549 | PERHAM | 1,587.03 | 1,952,754.04 | 1,042,438.51 | 910,315.53 | 104,173.29 | 806,142.24 | 507.96 |
| 550 | UNDERWOOD | 687.79 | 438,709.67 | 353,909.45 | 84,800.22 | 6,121.68 | 78,678.54 | 114.39 |
| 553 | NEW YORK T | 791.03 | 995,479.94 | 498,091.61 | 497,388.33 | 44,097.74 | 453,290.59 | 573.04 |
| 561 | GOODRIDGE | 199.88 | 262,475.33 | 129,143.03 | 133,332.30 | 4,092.44 | 129,239.86 | 646.59 |
| 564 | THIEF RIVER | 2,293.93 | 2,471,429.62 | 1,339,572.66 | 1,131,856.96 | 70,463.28 | 1,061,393.68 | 462.7 |
| 577 | WILLOW RIV | 499.30 | 553,923.51 | 318,543.63 | 235,379.88 | 25,085.17 | 210,294.71 | 421.18 |
| 578 | PINE CITY | 1,896.46 | 3,360,064.50 | 2,239,773.71 | 1,120,290.79 | 123,589.51 | 996,701.28 | 525.56 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 581 | EDGERTON | 385.33 | 698,788.40 | 512,449.72 | 186,338.68 | 23,694.40 | 162,644.28 | 422.09 |
| 592 | CLIMAX | 203.49 | 240,208.91 | 149,723.95 | 90,484.96 | 13,415.78 | 77,069.18 | 378.74 |
| 593 | CROOKSTON | 1,438.22 | 2,207,649.72 | 1,459,463.83 | 748,185.89 | 72,220.17 | 675,965.72 | 470 |
| 595 | EAST GRANITE | 1,982.60 | 2,494,272.10 | 1,491,715.97 | 1,002,556.13 | 56,871.22 | 945,684.91 | 476.99 |
| 599 | FERTILE-BELMONT | 512.89 | 768,409.94 | 489,563.46 | 278,846.48 | 14,446.87 | 264,399.61 | 515.51 |
| 600 | FISHER | 304.52 | 267,017.52 | 187,110.05 | 79,907.47 | 9,455.78 | 70,451.69 | 231.35 |
| 601 | FOSSTON | 784.31 | 1,059,175.48 | 560,038.38 | 499,137.10 | 27,077.08 | 472,060.02 | 601.88 |
| 611 | CYRUS | 47.83 | 55,856.73 | 19,612.85 | 75,469.58 | 1,414.73 | 74,054.85 | 1548.29 |
| 621 | MOUNDS VIEW | 11,844.40 | 24,523,854.87 | 15,482,857.10 | 9,040,997.77 | 1,245,280.42 | 7,795,717.35 | 658.18 |
| 622 | NORTH ST. PETERSBURG | 12,738.67 | 22,111,939.45 | 10,206,586.30 | 11,905,353.15 | 2,341,395.88 | 9,563,957.27 | 750.78 |
| 623 | ROSEVILLE | 8,311.82 | 15,341,539.03 | 6,934,318.60 | 8,407,220.43 | 968,462.80 | 7,438,757.63 | 894.96 |
| 624 | WHITE BEAR LAKE | 9,242.06 | 17,770,861.59 | 8,599,851.64 | 9,171,009.95 | 876,251.52 | 8,294,758.43 | 897.5 |
| 625 | ST. PAUL | 43,035.88 | 101,847,730.02 | 56,966,525.47 | 44,881,204.55 | 8,935,654.07 | 35,945,550.48 | 835.25 |
| 627 | OKLEE | 254.67 | 244,465.20 | 103,123.72 | 141,341.48 | 10,056.94 | 131,284.54 | 515.51 |
| 628 | PLUMMER | 177.36 | 355,406.19 | 221,956.52 | 133,449.67 | 6,629.06 | 126,820.61 | 715.05 |
| 630 | RED LAKE FALLS | 435.14 | 672,906.64 | 384,395.02 | 288,511.62 | 14,116.93 | 274,394.69 | 630.59 |
| 635 | MILROY | 69.38 | 80,058.64 | 31,857.33 | 48,201.31 | 3,726.30 | 44,475.01 | 641.04 |
| 640 | WABASSO | 448.21 | 396,186.88 | 222,717.64 | 173,469.24 | 15,936.77 | 157,532.47 | 351.47 |
| 656 | FARIBAULT | 4,557.07 | 8,360,735.37 | 4,773,577.40 | 3,587,157.97 | 687,300.52 | 2,899,857.45 | 636.34 |
| 659 | NORTHFIELD | 4,424.85 | 7,035,905.20 | 3,914,691.17 | 3,121,214.03 | 373,462.73 | 2,747,751.30 | 620.98 |
| 671 | HILLS-BEAVER LAKE | 386.82 | 418,194.05 | 251,125.51 | 167,068.54 | 15,409.09 | 151,659.45 | 392.07 |
| 676 | BADGER | 289.56 | 219,291.84 | 132,576.98 | 86,714.86 | 4,064.74 | 82,650.12 | 285.43 |
| 682 | ROSEAU | 1,411.91 | 1,701,761.26 | 979,055.12 | 722,706.14 | 25,250.03 | 697,456.11 | 493.98 |
| 690 | WARROAD | 1,143.71 | 1,517,538.30 | 963,780.04 | 553,758.26 | 61,763.99 | 491,994.27 | 430.17 |
| 695 | CHISHOLM | 848.65 | 971,900.46 | 606,723.54 | 365,176.92 | 29,532.07 | 335,644.85 | 395.5 |
| 696 | ELY | 626.71 | 572,608.83 | 395,359.81 | 177,249.02 | 51,559.71 | 125,689.31 | 200.55 |
| 698 | FLOODWOOD | 307.79 | 468,537.62 | 318,408.50 | 150,129.12 | 32,261.47 | 117,867.65 | 382.95 |
| 700 | HERMANTON | 2,341.92 | 3,084,264.05 | 1,933,093.41 | 1,151,170.64 | 61,884.51 | 1,089,286.13 | 465.13 |
| 701 | HIBBING | 2,742.62 | 3,346,578.33 | 2,219,218.69 | 1,127,359.64 | 116,455.92 | 1,010,903.72 | 368.59 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 704 | PROCTOR | 1,975.16 | 2,392,481.80 | 1,357,439.33 | 1,035,042.47 | 102,618.71 | 932,423.76 | 472.08 |
| 706 | VIRGINIA | 1,929.97 | 2,472,629.69 | 1,639,231.11 | 833,398.58 | 154,113.39 | 679,285.19 | 351.97 |
| 707 | NETT LAKE | 141.57 | 379,774.84 | 43,911.85 | 335,862.99 | 13,860.88 | 322,002.11 | 2274.51 |
| 709 | DULUTH | 9,812.16 | 18,999,316.39 | 12,164,335.53 | 6,834,980.86 | 1,171,015.97 | 5,663,964.89 | 577.24 |
| 712 | MOUNTAIN II | 568.61 | 1,475,642.02 | 1,582,742.77 | (107,100.75) | 48,729.19 | (155,829.94) | -274.05 |
| 716 | BELLE PLAIN | 1,869.17 | 2,359,878.09 | 1,134,227.31 | 1,225,650.78 | 194,831.41 | 1,030,819.37 | 551.49 |
| 717 | JORDAN | 2,034.67 | 2,752,273.94 | 1,249,429.93 | 1,502,844.01 | 135,109.23 | 1,367,734.78 | 672.21 |
| 719 | PRIOR LAKE | 8,357.79 | 11,233,112.10 | 5,329,500.11 | 5,903,611.99 | 778,183.61 | 5,125,428.38 | 613.25 |
| 720 | SHAKOPEE | 8,548.31 | 13,326,540.49 | 6,036,305.58 | 7,290,234.91 | 501,148.81 | 6,789,086.10 | 794.2 |
| 721 | NEW PRAGUE | 4,484.92 | 5,373,287.78 | 2,705,280.41 | 2,668,007.37 | 302,942.96 | 2,365,064.41 | 527.34 |
| 726 | BECKER | 3,151.66 | 3,290,973.27 | 1,501,788.75 | 1,789,184.52 | 111,787.84 | 1,677,396.68 | 532.23 |
| 727 | BIG LAKE | 3,803.98 | 5,396,230.73 | 2,266,136.98 | 3,130,093.75 | 326,744.37 | 2,803,349.38 | 736.95 |
| 728 | ELK RIVER | 14,387.04 | 23,844,331.12 | 13,571,048.31 | 10,273,282.81 | 1,080,562.19 | 9,192,720.62 | 638.96 |
| 738 | HOLDINGFO | 1,151.04 | 1,004,762.04 | 495,704.78 | 509,057.26 | 31,378.54 | 477,678.72 | 415 |
| 739 | KIMBALL | 775.87 | 999,450.90 | 598,278.74 | 401,172.16 | 42,338.48 | 358,833.68 | 462.49 |
| 740 | MELROSE | 1,617.42 | 1,963,965.88 | 954,928.48 | 1,009,037.40 | 105,258.47 | 903,778.93 | 558.78 |
| 741 | PAYNESVILL | 1,151.49 | 1,644,734.44 | 980,350.27 | 664,384.17 | 47,227.34 | 617,156.83 | 535.96 |
| 742 | ST. CLOUD | 10,952.77 | 24,939,372.31 | 14,824,396.39 | 10,114,975.92 | 963,554.97 | 9,151,420.95 | 835.53 |
| 743 | SAUK CENTR | 1,123.52 | 1,369,867.93 | 758,146.43 | 611,721.50 | 68,426.97 | 543,294.53 | 483.56 |
| 745 | ALBANY | 1,967.34 | 2,410,171.38 | 1,331,530.79 | 1,078,640.59 | 111,293.11 | 967,347.48 | 491.7 |
| 748 | SARTELL | 4,169.35 | 4,820,500.94 | 2,483,635.50 | 2,336,865.44 | 145,761.78 | 2,191,103.66 | 525.53 |
| 750 | ROCORI | 2,371.30 | 2,567,782.83 | 1,457,778.73 | 1,110,004.10 | 112,409.61 | 997,594.49 | 420.7 |
| 756 | BLOOMING F | 826.30 | 680,971.69 | 309,000.76 | 371,970.93 | 62,955.38 | 309,015.55 | 373.98 |
| 761 | OWATONNA | 5,551.98 | 7,741,449.92 | 4,149,603.72 | 3,591,846.20 | 434,993.23 | 3,156,852.97 | 568.6 |
| 763 | MEDFORD | 993.98 | 711,515.13 | 333,221.31 | 378,293.82 | 20,052.28 | 358,241.54 | 360.41 |
| 768 | HANCOCK | 326.87 | 304,643.23 | 139,571.98 | 165,071.25 | 14,564.48 | 150,506.77 | 460.45 |
| 769 | MORRIS | 1,147.09 | 1,696,193.49 | 1,186,807.26 | 509,386.23 | 54,740.87 | 454,645.36 | 396.35 |
| 771 | CHOKIO-ALE | 175.65 | 144,699.26 | 61,335.72 | 83,363.54 | 17,399.37 | 65,964.17 | 375.54 |
| 775 | KERKHOVEN | 672.80 | 751,292.44 | 565,305.62 | 185,986.82 | 33,269.58 | 152,717.24 | 226.99 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 777 | BENSON | 1,005.66 | 1,660,334.45 | 1,346,569.81 | 313,764.64 | 41,311.91 | 272,452.73 | 270.92 |
| 786 | BERTHA-HEV | 479.62 | 694,101.19 | 418,125.18 | 275,976.01 | 35,007.20 | 240,968.81 | 502.42 |
| 787 | BROWERVIL | 479.23 | 849,064.18 | 607,929.69 | 241,134.49 | 39,041.65 | 202,092.84 | 421.7 |
| 801 | BROWNS VA | 100.13 | 210,005.32 | 144,681.31 | 65,324.01 | 4,129.49 | 61,194.52 | 611.15 |
| 803 | WHEATON | 463.75 | 495,256.02 | 289,352.22 | 205,903.80 | 9,611.35 | 196,292.45 | 423.27 |
| 811 | WABASHA | 684.34 | 1,070,551.89 | 608,200.72 | 462,351.17 | 62,030.53 | 400,320.64 | 584.97 |
| 813 | LAKE CITY | 1,431.52 | 1,554,992.26 | 753,036.37 | 801,955.89 | 109,707.75 | 692,248.14 | 483.58 |
| 815 | PRINSBURG | 1.46 | 227,077.92 | 209,723.24 | 17,354.68 | 1,613.60 | 15,741.08 | 10781.56 |
| 818 | VERNDALE | 557.79 | 782,572.56 | 542,705.68 | 239,866.88 | 30,746.86 | 209,120.02 | 374.91 |
| 820 | SEBEKA | 595.14 | 695,601.61 | 337,504.30 | 358,097.31 | 21,263.19 | 336,834.12 | 565.97 |
| 821 | MENAHGA | 1,004.35 | 902,808.98 | 415,483.70 | 487,325.28 | 25,322.02 | 462,003.26 | 460 |
| 829 | WASECA | 2,115.40 | 4,060,431.68 | 3,045,698.29 | 1,014,733.39 | 183,420.27 | 831,313.12 | 392.98 |
| 831 | FOREST LAK | 7,741.35 | 11,224,573.81 | 6,742,758.05 | 4,481,815.76 | 589,222.85 | 3,892,592.91 | 502.83 |
| 832 | MAHTOMEDI | 3,819.86 | 4,715,315.06 | 2,282,317.00 | 2,432,998.06 | 107,940.55 | 2,325,057.51 | 608.68 |
| 833 | SOUTH WAS | 20,465.32 | 25,943,943.51 | 13,291,197.92 | 12,652,745.59 | 1,954,688.99 | 10,698,056.60 | 522.74 |
| 834 | STILLWATER | 9,892.80 | 15,678,613.22 | 6,922,020.34 | 8,756,592.88 | 815,693.49 | 7,940,899.39 | 802.69 |
| 836 | BUTTERFIEL | 262.42 | 323,252.80 | 181,536.82 | 141,715.98 | 13,153.19 | 128,562.79 | 489.91 |
| 837 | MADELIA | 614.47 | 1,041,869.69 | 570,568.13 | 471,301.56 | 28,223.72 | 443,077.84 | 721.07 |
| 840 | ST. JAMES | 1,218.05 | 1,568,764.06 | 706,992.83 | 861,771.23 | 86,307.13 | 775,464.10 | 636.64 |
| 846 | BRECKENRII | 787.49 | 908,092.70 | 425,966.41 | 482,126.29 | 28,281.37 | 453,844.92 | 576.32 |
| 850 | ROTHSAY | 296.82 | 134,306.70 | 78,329.51 | 55,977.19 | 10,439.47 | 45,537.72 | 153.42 |
| 852 | CAMPBELL-T | 155.28 | 206,072.46 | 113,767.97 | 92,304.49 | 10,746.12 | 81,558.37 | 525.23 |
| 857 | LEWISTON | 865.21 | 962,987.32 | 579,879.00 | 383,108.32 | 26,985.65 | 356,122.67 | 411.6 |
| 858 | ST. CHARLE | 1,108.34 | 958,419.21 | 590,588.48 | 367,830.73 | 41,290.12 | 326,540.61 | 294.62 |
| 861 | WINONA | 3,624.01 | 9,490,664.88 | 5,609,657.73 | 3,881,007.15 | 552,195.34 | 3,328,811.81 | 918.54 |
| 876 | ANNANDALE | 1,908.38 | 2,827,215.41 | 1,612,668.67 | 1,214,546.74 | 179,642.58 | 1,034,904.16 | 542.29 |
| 877 | BUFFALO | 6,681.98 | 9,135,717.97 | 4,954,681.49 | 4,181,036.48 | 448,606.46 | 3,732,430.02 | 558.58 |
| 879 | DELANO | 2,697.96 | 2,734,842.27 | 1,458,230.68 | 1,276,611.59 | 172,758.95 | 1,103,852.64 | 409.14 |
| 881 | MAPLE LAKE | 1,076.66 | 1,680,088.03 | 959,166.31 | 720,921.72 | 104,189.90 | 616,731.82 | 572.82 |

TABLE 3
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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 |
| 882 | MONTICELLO | 4,635.19 | 8,361,411.64 | 7,590,884.58 | 770,527.06 | 483,227.84 | 287,299.22 | 61.98 |
| 883 | ROCKFORD | 1,814.60 | 2,107,898.35 | 971,302.82 | 1,136,595.53 | 96,204.18 | 1,040,391.35 | 573.34 |
| 885 | ST. MICHAEL | 6,371.62 | 4,692,986.49 | 1,897,196.56 | 2,795,789.93 | 169,735.44 | 2,626,054.49 | 412.15 |
| 891 | CANBY | 579.41 | 520,824.11 | 330,001.65 | 190,822.46 | 28,869.80 | 161,952.66 | 279.51 |
| 911 | CAMBRIDGE | 5,897.06 | 7,150,608.89 | 3,681,765.02 | 3,468,843.87 | 469,337.93 | 2,999,505.94 | 508.64 |
| 912 | MILACA | 2,165.16 | 2,563,396.28 | 1,299,478.24 | 1,263,918.04 | 163,279.76 | 1,100,638.28 | 508.34 |
| 914 | ULEN-HITTE | 352.21 | 372,888.26 | 265,687.66 | 107,200.60 | 24,599.64 | 82,600.96 | 234.52 |
| 2071 | LAKE CRYST | 952.54 | 1,381,356.66 | 700,937.83 | 680,418.83 | 71,173.07 | 609,245.76 | 639.6 |
| 2125 | TRITON | 1,366.91 | 1,373,222.92 | 552,478.23 | 820,744.69 | 113,246.62 | 707,498.07 | 517.59 |
| 2134 | UNITED SOL | 736.17 | 1,685,258.89 | 993,237.88 | 692,021.01 | 75,871.57 | 616,149.44 | 836.97 |
| 2135 | MAPLE RIVE | 1,199.30 | 2,374,135.06 | 1,621,906.83 | 752,228.23 | 76,930.30 | 675,297.93 | 563.08 |
| 2137 | KINGSLAND | 702.17 | 842,113.00 | 353,384.87 | 488,728.13 | 71,697.33 | 417,030.80 | 593.92 |
| 2142 | ST. LOUIS C | 2,149.33 | 2,714,125.81 | 1,564,207.49 | 1,149,918.32 | 176,396.01 | 973,522.31 | 452.94 |
| 2143 | WATERVILLE | 991.60 | 1,442,226.12 | 842,140.53 | 600,085.59 | 94,667.51 | 505,418.08 | 509.7 |
| 2144 | CHISAGO LA | 3,864.00 | 5,818,960.71 | 3,220,224.89 | 2,598,735.82 | 253,789.77 | 2,344,946.05 | 606.87 |
| 2149 | MINNEWASK | 1,210.98 | 3,795,474.30 | 3,159,369.54 | 636,104.76 | 142,986.40 | 493,118.36 | 407.21 |
| 2154 | EVELETH-GI | 1,245.05 | 1,064,293.03 | 608,300.86 | 455,992.17 | 67,374.64 | 388,617.53 | 312.13 |
| 2155 | WADENA-DE | 1,138.37 | 1,782,818.86 | 848,661.49 | 934,157.37 | 68,758.44 | 865,398.93 | 760.21 |
| 2159 | BUFFALO LA | 647.96 | 820,649.69 | 340,580.98 | 480,068.71 | 78,755.37 | 401,313.34 | 619.35 |
| 2164 | DILWORTH-C | 1,657.67 | 1,477,359.30 | 902,269.39 | 575,089.91 | 59,762.73 | 515,327.18 | 310.87 |
| 2165 | HINCKLEY-F | 1,094.12 | 1,770,593.51 | 736,718.30 | 1,033,875.21 | 70,178.35 | 963,696.86 | 880.8 |
| 2167 | LAKEVIEW | 692.69 | 729,642.73 | 447,234.65 | 282,408.08 | 28,301.37 | 254,106.71 | 366.84 |
| 2168 | NRHEG | 1,074.42 | 1,428,045.76 | 961,679.10 | 466,366.66 | 59,476.71 | 406,889.95 | 378.71 |
| 2169 | MURRAY CO | 835.70 | 1,002,398.60 | 647,814.17 | 354,584.43 | 23,868.43 | 330,716.00 | 395.74 |
| 2170 | STAPLES-MC | 1,346.73 | 2,467,127.94 | 1,475,813.16 | 991,314.78 | 104,467.89 | 886,846.89 | 658.52 |
| 2171 | KITTSOON CE | 335.04 | 553,607.59 | 261,663.45 | 291,944.14 | 2,107.54 | 289,836.60 | 865.08 |
| 2172 | KENYON-WA | 968.40 | 1,176,044.98 | 552,974.51 | 623,070.47 | 51,938.32 | 571,132.15 | 589.77 |
| 2174 | PINE RIVER- | 1,017.48 | 1,667,478.57 | 919,734.17 | 747,744.40 | 102,225.80 | 645,518.60 | 634.43 |
| 2176 | WARREN-AL | 475.28 | 755,286.17 | 378,262.20 | 377,023.97 | 39,798.81 | 337,225.16 | 709.53 |

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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 |
| 2180 | MACCRAY | 765.60 | 1,072,481.88 | 582,198.58 | 490,283.30 | 57,390.43 | 432,892.87 | 565.43 |
| 2184 | LIVERNE | 1,358.88 | 1,815,167.14 | 1,142,364.72 | 672,802.42 | 56,690.62 | 616,111.80 | 453.4 |
| 2190 | YELLOW ME | 945.94 | 1,873,866.43 | 913,610.27 | 960,256.16 | 97,505.83 | 862,750.33 | 912.06 |
| 2198 | FILLMORE C | 636.93 | 729,222.99 | 429,331.01 | 299,891.98 | 26,680.65 | 273,211.33 | 428.95 |
| 2215 | NORMAN CO | 355.86 | 492,421.02 | 263,701.38 | 228,719.64 | 27,989.13 | 200,730.51 | 564.07 |
| 2310 | SIBLEY EAST | 1,423.00 | 1,627,174.74 | 644,279.99 | 982,894.75 | 88,517.14 | 894,377.61 | 628.52 |
| 2311 | CLEARBROO | 490.71 | 630,203.37 | 376,839.92 | 253,363.45 | 21,789.02 | 231,574.43 | 471.92 |
| 2342 | WEST CENT | 826.70 | 866,592.49 | 444,588.62 | 422,003.87 | 46,702.68 | 375,301.19 | 453.98 |
| 2358 | TRI-COUNTY | 245.99 | 362,046.22 | 158,731.91 | 203,314.31 | 14,584.26 | 188,730.05 | 767.23 |
| 2364 | BELGRADE-H | 760.55 | 991,631.31 | 603,890.44 | 387,740.87 | 43,510.63 | 344,230.24 | 452.61 |
| 2365 | G.F.W. | 945.88 | 1,452,048.28 | 711,815.20 | 740,233.08 | 59,413.64 | 680,819.44 | 719.77 |
| 2396 | A.C.G.C. | 888.24 | 1,175,730.41 | 609,849.21 | 565,881.20 | 54,629.21 | 511,251.99 | 575.58 |
| 2397 | LESUEUR-H | 1,241.29 | 1,765,515.93 | 615,474.74 | 1,150,041.19 | 118,034.35 | 1,032,006.84 | 831.4 |
| 2448 | MARTIN COU | 881.34 | 930,355.30 | 496,554.44 | 433,800.86 | 13,127.86 | 420,673.00 | 477.31 |
| 2527 | NORMAN CT | 322.49 | 483,140.43 | 298,650.44 | 184,489.99 | 32,293.17 | 152,196.82 | 471.94 |
| 2534 | BIRD ISLAND | 806.95 | 941,030.58 | 432,304.77 | 508,725.81 | 54,713.87 | 454,011.94 | 562.63 |
| 2536 | GRANADA H | 241.28 | 201,537.63 | 44,105.98 | 157,431.65 | 16,306.90 | 141,124.75 | 584.9 |
| 2580 | EAST CENTR | 877.97 | 1,182,356.02 | 493,279.22 | 689,076.80 | 72,750.69 | 616,326.11 | 701.99 |
| 2609 | WIN-E-MAC | 487.12 | 594,485.50 | 303,624.65 | 290,860.85 | 24,962.50 | 265,898.35 | 545.86 |
| 2683 | GREENBUSH | 522.47 | 581,843.86 | 338,134.90 | 243,708.96 | 12,854.56 | 230,854.40 | 441.85 |
| 2687 | HOWARD LA | 1,262.24 | 1,765,359.23 | 874,967.16 | 890,392.07 | 82,635.51 | 807,756.56 | 639.94 |
| 2689 | PIPESTONE- | 1,304.40 | 2,277,790.90 | 1,489,071.83 | 788,719.07 | 97,988.64 | 690,730.43 | 529.54 |
| 2711 | MESABI EAS | 1,053.85 | 1,633,253.79 | 962,606.68 | 670,647.11 | 102,959.02 | 567,688.09 | 538.68 |
| 2752 | FAIRMONT A | 2,003.94 | 2,354,948.35 | 1,067,368.88 | 1,287,579.47 | 181,847.03 | 1,105,732.44 | 551.78 |
| 2753 | LONG PRAIR | 1,095.22 | 1,559,703.48 | 521,409.76 | 1,038,293.72 | 89,080.23 | 949,213.49 | 866.69 |
| 2754 | CEDAR MOU | 591.88 | 888,674.20 | 645,886.47 | 242,787.73 | 62,531.12 | 180,256.61 | 304.55 |
| 2759 | EAGLE BEND | 299.66 | 396,979.53 | 123,820.95 | 273,158.58 | 13,374.91 | 259,783.67 | 866.93 |
| 2805 | ZUMBROTA- | 1,240.77 | 1,410,131.29 | 780,434.00 | 629,697.29 | 44,225.17 | 585,472.12 | 471.86 |
| 2835 | JANESVILLE | 692.44 | 1,213,768.34 | 829,149.25 | 384,619.09 | 84,299.68 | 300,319.41 | 433.71 |

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 2853 | LAC QUI PAR | 911.89 | 1,435,969.84 | 822,629.83 | 613,340.01 | 80,893.07 | 532,446.94 | 583.89 |
| 2854 | ADA-BORUP | 573.82 | 990,169.90 | 616,764.76 | 373,405.14 | 42,301.04 | 331,104.10 | 577.02 |
| 2856 | STEPHEN-AR | 375.09 | 555,852.72 | 322,693.59 | 233,159.13 | 12,303.87 | 220,855.26 | 588.81 |
| 2859 | GLENCOE-S | 1,885.44 | 2,911,376.27 | 1,511,302.43 | 1,400,073.84 | 137,743.67 | 1,262,330.17 | 669.51 |
| 2860 | BLUE EARTH | 1,417.37 | 1,633,224.87 | 632,710.35 | 1,000,514.52 | 82,576.25 | 917,938.27 | 647.63 |
| 2884 | RED ROCK C | 487.68 | 540,095.27 | 234,833.83 | 305,261.44 | 40,684.04 | 264,577.40 | 542.52 |
| 2886 | GLENVILLE-F | 416.55 | 488,337.14 | 136,009.18 | 352,327.96 | 24,288.35 | 328,039.61 | 787.52 |
| 2888 | CLINTON-GR | 407.99 | 490,640.79 | 280,488.58 | 210,152.21 | 23,359.25 | 186,792.96 | 457.84 |
| 2889 | LAKE PARK- | 782.46 | 569,103.48 | 205,944.10 | 363,159.38 | 28,045.33 | 335,114.05 | 428.28 |
| 2890 | RENVILLE C | 577.44 | 871,624.91 | 436,920.29 | 434,704.62 | 43,119.78 | 391,584.84 | 678.14 |
| 2895 | JACKSON CO | 1,403.88 | 1,744,504.48 | 846,061.22 | 898,443.26 | 147,450.09 | 750,993.17 | 534.94 |
| 2897 | REDWOOD A | 1,268.70 | 1,343,449.14 | 758,043.08 | 585,406.06 | 118,490.07 | 466,915.99 | 368.03 |
| 2898 | WESTBROOK | 500.36 | 461,698.32 | 288,801.11 | 172,897.21 | 22,991.21 | 149,906.00 | 299.6 |
| 2899 | PLAINVIEW-F | 1,703.85 | 1,167,615.53 | 666,140.12 | 501,475.41 | 46,880.12 | 454,595.29 | 266.8 |
| 2904 | TRACY-BALA | 877.71 | 933,870.96 | 495,879.08 | 437,991.88 | 41,695.45 | 396,296.43 | 451.51 |
| 2905 | TRI-CITY | 2,035.66 | 3,105,510.41 | 1,103,985.69 | 2,001,524.72 | 226,386.85 | 1,775,137.87 | 872.02 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 | 1.46 | 227,077.92 | 209,723.24 | 17,354.68 | 1,613.60 | 15,741.08 | 10,781.56 |
| 707 | NETT LAKE | 141.57 | 379,774.84 | 43,911.85 | 335,862.99 | 13,860.88 | 322,002.11 | 2,274.51 |
| 323 | FRANCONIA | 33.28 | - | 59,275.89 | 59,275.89 | - | 59,275.89 | 1,781.13 |
| 25 | PINE POINT | 61.56 | 197,161.93 | 97,181.68 | 99,980.25 | 2,409.15 | 97,571.10 | 1,584.98 |
| 611 | CYRUS | 47.83 | 55,856.73 | 19,612.85 | 75,469.58 | 1,414.73 | 74,054.85 | 1,548.29 |
| 1 | MINNEAPOL | 38,731.09 | 114,513,661.37 | 53,114,497.56 | 61,399,163.81 | 10,261,767.03 | 51,137,396.78 | 1,320.32 |
| 13 | COLUMBIA H | 3,473.07 | 7,552,353.75 | 3,056,653.95 | 4,495,699.80 | 882,949.78 | 3,612,750.02 | 1,040.22 |
| 280 | RICHFIELD | 5,017.11 | 9,730,464.55 | 3,655,406.88 | 6,075,057.67 | 867,917.01 | 5,207,140.66 | 1,037.88 |
| 38 | RED LAKE | 1,498.34 | 3,096,884.45 | 1,311,250.25 | 1,785,634.20 | 245,508.41 | 1,540,125.79 | 1,027.89 |
| 432 | MAHONOMEN | 681.49 | 1,054,496.78 | 333,839.29 | 720,657.49 | 54,915.41 | 665,742.08 | 976.89 |
| 861 | WINONA | 3,624.01 | 9,490,664.88 | 5,609,657.73 | 3,881,007.15 | 552,195.34 | 3,328,811.81 | 918.54 |
| 2190 | YELLOW ME | 945.94 | 1,873,866.43 | 913,610.27 | 960,256.16 | 97,505.83 | 862,750.33 | 912.06 |
| 277 | WESTONKA | 2,614.94 | 4,556,326.88 | 1,993,740.73 | 2,562,586.15 | 178,340.55 | 2,384,245.60 | 911.78 |
| 118 | NORTHLAND | 413.97 | 1,046,428.05 | 551,580.81 | 494,847.24 | 121,041.28 | 373,805.96 | 902.98 |
| 624 | WHITE BEAR | 9,242.06 | 17,770,861.59 | 8,599,851.64 | 9,171,009.95 | 876,251.52 | 8,294,758.43 | 897.50 |
| 281 | ROBBINSDA | 14,105.51 | 24,481,657.29 | 9,986,454.90 | 14,495,202.39 | 1,862,229.69 | 12,632,972.70 | 895.61 |
| 32 | BLACKDUCK | 695.74 | 1,516,875.15 | 841,616.62 | 675,258.53 | 52,231.15 | 623,027.38 | 895.49 |
| 623 | ROSEVILLE | 8,311.82 | 15,341,539.03 | 6,934,318.60 | 8,407,220.43 | 968,462.80 | 7,438,757.63 | 894.96 |
| 279 | OSSEO | 23,648.39 | 48,249,096.48 | 23,671,300.86 | 24,577,795.62 | 3,546,268.24 | 21,031,527.38 | 889.34 |
| 241 | ALBERT LEA | 3,713.40 | 9,385,627.38 | 5,443,045.81 | 3,942,581.57 | 647,804.14 | 3,294,777.43 | 887.27 |
| 2165 | HINCKLEY-F | 1,094.12 | 1,770,593.51 | 736,718.30 | 1,033,875.21 | 70,178.35 | 963,696.86 | 880.80 |
| 2905 | TRI-CITY | 2,035.66 | 3,105,510.41 | 1,103,985.69 | 2,001,524.72 | 226,386.85 | 1,775,137.87 | 872.02 |
| 2759 | EAGLE BEND | 299.66 | 396,979.53 | 123,820.95 | 273,158.58 | 13,374.91 | 259,783.67 | 866.93 |
| 2753 | LONG PRAIR | 1,095.22 | 1,559,703.48 | 521,409.76 | 1,038,293.72 | 89,080.23 | 949,213.49 | 866.69 |
| 2171 | KITTSOON CE | 335.04 | 553,607.59 | 261,663.45 | 291,944.14 | 2,107.54 | 289,836.60 | 865.08 |
| 402 | HENDRICKS | 101.39 | 226,713.63 | 120,672.71 | 106,040.92 | 18,477.94 | 87,562.98 | 863.63 |
| 2134 | UNITED SOL | 736.17 | 1,685,258.89 | 993,237.88 | 692,021.01 | 75,871.57 | 616,149.44 | 836.97 |
| 742 | ST. CLOUD | 10,952.77 | 24,939,372.31 | 14,824,396.39 | 10,114,975.92 | 963,554.97 | 9,151,420.95 | 835.53 |
| 625 | ST. PAUL | 43,035.88 | 101,847,730.02 | 56,966,525.47 | 44,881,204.55 | 8,935,654.07 | 35,945,550.48 | 835.25 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 2397 | LESUEUR-HE | 1,241.29 | 1,765,515.93 | 615,474.74 | 1,150,041.19 | 118,034.35 | 1,032,006.84 | 831.40 |
| 115 | CASS LAKE | 1,220.89 | 3,332,417.75 | 2,061,011.22 | 1,271,406.53 | 267,038.65 | 1,004,367.88 | 822.65 |
| 182 | CROSBY | 1,324.67 | 2,575,579.08 | 1,368,308.32 | 1,207,270.76 | 121,194.42 | 1,086,076.34 | 819.88 |
| 194 | LAKEVILLE | 12,596.09 | 21,551,650.89 | 10,158,348.36 | 11,393,302.53 | 1,075,170.76 | 10,318,131.77 | 819.15 |
| 191 | BURNSVILLE | 10,979.55 | 21,102,866.67 | 11,014,467.50 | 10,088,399.17 | 1,136,246.73 | 8,952,152.44 | 815.35 |
| 286 | BROOKLYN C | 2,537.55 | 3,556,211.43 | 1,260,513.47 | 2,295,697.96 | 228,614.65 | 2,067,083.31 | 814.60 |
| 513 | BREWSTER | 172.41 | 206,942.82 | 62,260.33 | 144,682.49 | 5,469.64 | 139,212.85 | 807.45 |
| 834 | STILLWATER | 9,892.80 | 15,678,613.22 | 6,922,020.34 | 8,756,592.88 | 815,693.49 | 7,940,899.39 | 802.69 |
| 271 | BLOOMINGT | 11,965.98 | 21,897,785.82 | 11,089,657.40 | 10,808,128.42 | 1,247,904.39 | 9,560,224.03 | 798.95 |
| 316 | GREENWAY | 1,219.39 | 2,401,849.83 | 1,302,638.06 | 1,099,211.77 | 126,416.10 | 972,795.67 | 797.77 |
| 720 | SHAKOPEE | 8,548.31 | 13,326,540.49 | 6,036,305.58 | 7,290,234.91 | 501,148.81 | 6,789,086.10 | 794.20 |
| 270 | HOPKINS | 8,183.49 | 13,594,102.03 | 6,523,920.77 | 7,070,181.26 | 599,512.85 | 6,470,668.41 | 790.70 |
| 2886 | GLENVILLE-E | 416.55 | 488,337.14 | 136,009.18 | 352,327.96 | 24,288.35 | 328,039.61 | 787.52 |
| 166 | COOK COUN | 545.97 | 641,133.47 | 207,617.07 | 433,516.40 | 5,912.51 | 427,603.89 | 783.20 |
| 199 | INVER GROV | 4,373.86 | 7,178,457.17 | 3,308,674.73 | 3,869,782.44 | 480,726.19 | 3,389,056.25 | 774.84 |
| 200 | HASTINGS | 5,369.15 | 8,513,103.09 | 3,882,924.84 | 4,630,178.25 | 500,223.52 | 4,129,954.73 | 769.20 |
| 196 | ROSEMOUN | 31,079.22 | 61,049,655.77 | 33,681,924.79 | 27,367,730.98 | 3,487,666.17 | 23,880,064.81 | 768.36 |
| 256 | RED WING | 3,240.57 | 6,193,634.33 | 3,288,963.12 | 2,904,671.21 | 417,489.36 | 2,487,181.85 | 767.51 |
| 2358 | TRI-COUNTY | 245.99 | 362,046.22 | 158,731.91 | 203,314.31 | 14,584.26 | 188,730.05 | 767.23 |
| 14 | FRIDLEY | 3,344.80 | 7,183,709.78 | 4,123,636.89 | 3,060,072.89 | 515,384.45 | 2,544,688.44 | 760.79 |
| 2155 | WADENA-DE | 1,138.37 | 1,782,818.86 | 848,661.49 | 934,157.37 | 68,758.44 | 865,398.93 | 760.21 |
| 88 | NEW ULM | 2,251.66 | 4,369,275.17 | 2,504,365.84 | 1,864,909.33 | 164,107.27 | 1,700,802.06 | 755.35 |
| 505 | FULDA | 360.01 | 779,707.18 | 478,344.52 | 301,362.66 | 30,634.63 | 270,728.03 | 752.00 |
| 622 | NORTH ST. F | 12,738.67 | 22,111,939.45 | 10,206,586.30 | 11,905,353.15 | 2,341,395.88 | 9,563,957.27 | 750.78 |
| 435 | WAUBUN | 639.67 | 875,295.40 | 318,871.37 | 556,424.03 | 82,143.69 | 474,280.34 | 741.45 |
| 192 | FARMINGTO | 7,699.75 | 10,402,234.73 | 4,208,110.21 | 6,194,124.52 | 495,479.59 | 5,698,644.93 | 740.11 |
| 2 | HILL CITY | 317.90 | 644,944.58 | 386,543.12 | 258,401.46 | 23,743.96 | 234,657.50 | 738.15 |
| 727 | BIG LAKE | 3,803.98 | 5,396,230.73 | 2,266,136.98 | 3,130,093.75 | 326,744.37 | 2,803,349.38 | 736.95 |
| 12 | CENTENNIAL | 7,430.04 | 14,262,375.35 | 8,268,199.79 | 5,994,175.56 | 580,092.01 | 5,414,083.55 | 728.67 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 837 | MADELIA | 614.47 | 1,041,869.69 | 570,568.13 | 471,301.56 | 28,223.72 | 443,077.84 | 721.07 |
| 2365 | G.F.W. | 945.88 | 1,452,048.28 | 711,815.20 | 740,233.08 | 59,413.64 | 680,819.44 | 719.77 |
| 309 | PARK RAPID | 1,739.58 | 2,781,068.92 | 1,427,492.54 | 1,353,576.38 | 102,216.47 | 1,251,359.91 | 719.35 |
| 181 | BRAINERD | 7,399.66 | 16,071,736.62 | 9,661,546.72 | 6,410,189.90 | 1,091,427.89 | 5,318,762.01 | 718.78 |
| 31 | BEMIDJI | 5,763.20 | 11,631,207.09 | 6,790,016.40 | 4,841,190.69 | 706,751.09 | 4,134,439.60 | 717.39 |
| 284 | WAYZATA | 12,349.58 | 16,686,619.70 | 7,205,379.44 | 9,481,240.26 | 636,378.61 | 8,844,861.65 | 716.21 |
| 628 | PLUMMER | 177.36 | 355,406.19 | 221,956.52 | 133,449.67 | 6,629.06 | 126,820.61 | 715.05 |
| 2176 | WARREN-AL | 475.28 | 755,286.17 | 378,262.20 | 377,023.97 | 39,798.81 | 337,225.16 | 709.53 |
| 6 | SOUTH ST. F | 3,874.82 | 5,652,952.98 | 2,482,111.27 | 3,170,841.71 | 434,402.59 | 2,736,439.12 | 706.21 |
| 273 | EDINA | 9,710.33 | 14,958,792.89 | 7,527,719.52 | 7,431,073.37 | 594,196.57 | 6,836,876.80 | 704.08 |
| 2580 | EAST CENTR | 877.97 | 1,182,356.02 | 493,279.22 | 689,076.80 | 72,750.69 | 616,326.11 | 701.99 |
| 4 | MCGREGOR | 458.28 | 536,208.67 | 194,366.47 | 341,842.20 | 20,252.19 | 321,590.01 | 701.73 |
| 458 | TRUMAN | 302.28 | 262,393.51 | 31,581.42 | 230,812.09 | 19,310.05 | 211,502.04 | 699.69 |
| 381 | LAKE SUPER | 1,630.83 | 2,444,950.83 | 1,227,183.53 | 1,217,767.30 | 81,916.82 | 1,135,850.48 | 696.49 |
| 500 | SOUTHLAND | 568.59 | 984,239.28 | 520,375.74 | 463,863.54 | 70,392.51 | 393,471.03 | 692.01 |
| 272 | EDEN PRAIR | 10,794.31 | 16,451,324.44 | 8,214,399.74 | 8,236,924.70 | 834,372.15 | 7,402,552.55 | 685.78 |
| 356 | LANCASTER | 187.47 | 292,486.14 | 142,050.82 | 150,435.32 | 21,911.34 | 128,523.98 | 685.57 |
| 2890 | RENVILLE C | 577.44 | 871,624.91 | 436,920.29 | 434,704.62 | 43,119.78 | 391,584.84 | 678.14 |
| 717 | JORDAN | 2,034.67 | 2,752,273.94 | 1,249,429.93 | 1,502,844.01 | 135,109.23 | 1,367,734.78 | 672.21 |
| 2859 | GLENCOE-S | 1,885.44 | 2,911,376.27 | 1,511,302.43 | 1,400,073.84 | 137,743.67 | 1,262,330.17 | 669.51 |
| 2170 | STAPLES-MC | 1,346.73 | 2,467,127.94 | 1,475,813.16 | 991,314.78 | 104,467.89 | 886,846.89 | 658.52 |
| 621 | MOUNDS VIE | 11,844.40 | 24,523,854.87 | 15,482,857.10 | 9,040,997.77 | 1,245,280.42 | 7,795,717.35 | 658.18 |
| 108 | NORWOOD | 1,153.55 | 1,755,937.96 | 936,662.09 | 819,275.87 | 60,709.06 | 758,566.81 | 657.59 |
| 480 | ONAMIA | 696.91 | 2,387,882.62 | 1,807,286.42 | 580,596.20 | 123,872.75 | 456,723.45 | 655.35 |
| 152 | MOORHEAD | 6,415.70 | 13,515,604.70 | 8,567,488.70 | 4,948,116.00 | 778,362.46 | 4,169,753.54 | 649.93 |
| 2860 | BLUE EARTH | 1,417.37 | 1,633,224.87 | 632,710.35 | 1,000,514.52 | 82,576.25 | 917,938.27 | 647.63 |
| 300 | LACRESCEN | 1,452.16 | 2,215,313.21 | 1,203,851.32 | 1,011,461.89 | 71,121.21 | 940,340.68 | 647.55 |
| 561 | GOODRIDGE | 199.88 | 262,475.33 | 129,143.03 | 133,332.30 | 4,092.44 | 129,239.86 | 646.59 |
| 482 | LITTLE FALL | 2,859.87 | 4,304,511.87 | 2,230,011.26 | 2,074,500.61 | 229,099.45 | 1,845,401.16 | 645.27 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 635 | MILROY | 69.38 | 80,058.64 | 31,857.33 | 48,201.31 | 3,726.30 | 44,475.01 | 641.04 |
| 283 | ST. LOUIS PA | 5,207.81 | 7,732,467.86 | 3,818,551.65 | 3,913,916.21 | 575,912.57 | 3,338,003.64 | 640.96 |
| 2687 | HOWARD LA | 1,262.24 | 1,765,359.23 | 874,967.16 | 890,392.07 | 82,635.51 | 807,756.56 | 639.94 |
| 2071 | LAKE CRYST | 952.54 | 1,381,356.66 | 700,937.83 | 680,418.83 | 71,173.07 | 609,245.76 | 639.60 |
| 728 | ELK RIVER | 14,387.04 | 23,844,331.12 | 13,571,048.31 | 10,273,282.81 | 1,080,562.19 | 9,192,720.62 | 638.96 |
| 840 | ST. JAMES | 1,218.05 | 1,568,764.06 | 706,992.83 | 861,771.23 | 86,307.13 | 775,464.10 | 636.64 |
| 656 | FARIBAULT | 4,557.07 | 8,360,735.37 | 4,773,577.40 | 3,587,157.97 | 687,300.52 | 2,899,857.45 | 636.34 |
| 508 | ST. PETER | 2,216.76 | 3,478,698.86 | 1,792,747.61 | 1,685,951.25 | 278,275.91 | 1,407,675.34 | 635.01 |
| 2174 | PINE RIVER- | 1,017.48 | 1,667,478.57 | 919,734.17 | 747,744.40 | 102,225.80 | 645,518.60 | 634.43 |
| 197 | WEST ST. PA | 5,457.72 | 9,607,428.59 | 5,338,796.89 | 4,268,631.70 | 813,033.93 | 3,455,597.77 | 633.16 |
| 630 | RED LAKE F, | 435.14 | 672,906.64 | 384,395.02 | 288,511.62 | 14,116.93 | 274,394.69 | 630.59 |
| 2310 | SIBLEY EAST | 1,423.00 | 1,627,174.74 | 644,279.99 | 982,894.75 | 88,517.14 | 894,377.61 | 628.52 |
| 544 | FERGUS FAL | 2,949.92 | 3,155,959.10 | 1,142,236.62 | 2,013,722.48 | 164,592.51 | 1,849,129.97 | 626.84 |
| 492 | AUSTIN | 5,150.37 | 9,333,470.71 | 5,352,128.77 | 3,981,341.94 | 760,953.05 | 3,220,388.89 | 625.27 |
| 659 | NORTHFIELD | 4,424.85 | 7,035,905.20 | 3,914,691.17 | 3,121,214.03 | 373,462.73 | 2,747,751.30 | 620.98 |
| 2159 | BUFFALO LA | 647.96 | 820,649.69 | 340,580.98 | 480,068.71 | 78,755.37 | 401,313.34 | 619.35 |
| 719 | PRIOR LAKE | 8,357.79 | 11,233,112.10 | 5,329,500.11 | 5,903,611.99 | 778,183.61 | 5,125,428.38 | 613.25 |
| 203 | HAYFIELD | 890.17 | 1,213,182.67 | 586,768.96 | 626,413.71 | 82,180.99 | 544,232.72 | 611.38 |
| 801 | BROWNS VA | 100.13 | 210,005.32 | 144,681.31 | 65,324.01 | 4,129.49 | 61,194.52 | 611.15 |
| 177 | WINDOM | 1,125.45 | 1,881,474.97 | 1,086,330.38 | 795,144.59 | 108,075.86 | 687,068.73 | 610.48 |
| 832 | MAHTOMED | 3,819.86 | 4,715,315.06 | 2,282,317.00 | 2,432,998.06 | 107,940.55 | 2,325,057.51 | 608.68 |
| 2144 | CHISAGO LA | 3,864.00 | 5,818,960.71 | 3,220,224.89 | 2,598,735.82 | 253,789.77 | 2,344,946.05 | 606.87 |
| 601 | FOSSTON | 784.31 | 1,059,175.48 | 560,038.38 | 499,137.10 | 27,077.08 | 472,060.02 | 601.88 |
| 415 | LYND | 180.68 | 257,284.01 | 135,601.11 | 121,682.90 | 13,378.34 | 108,304.56 | 599.43 |
| 347 | WILLMAR | 4,729.42 | 8,091,322.00 | 4,873,557.81 | 3,217,764.19 | 383,280.53 | 2,834,483.66 | 599.33 |
| 2137 | KINGSLAND | 702.17 | 842,113.00 | 353,384.87 | 488,728.13 | 71,697.33 | 417,030.80 | 593.92 |
| 2172 | KENYON-WA | 968.40 | 1,176,044.98 | 552,974.51 | 623,070.47 | 51,938.32 | 571,132.15 | 589.77 |
| 2856 | STEPHEN-AR | 375.09 | 555,852.72 | 322,693.59 | 233,159.13 | 12,303.87 | 220,855.26 | 588.81 |
| 314 | BRAHAM | 960.46 | 903,562.43 | 265,317.39 | 638,245.04 | 72,893.22 | 565,351.82 | 588.63 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 317 | DEER RIVER | 1,008.90 | 2,027,766.31 | 1,283,517.10 | 744,249.21 | 152,763.23 | 591,485.98 | 586.27 |
| 811 | WABASHA | 684.34 | 1,070,551.89 | 608,200.72 | 462,351.17 | 62,030.53 | 400,320.64 | 584.97 |
| 2536 | GRANADA H | 241.28 | 201,537.63 | 44,105.98 | 157,431.65 | 16,306.90 | 141,124.75 | 584.90 |
| 2853 | LAC QUI PAF | 911.89 | 1,435,969.84 | 822,629.83 | 613,340.01 | 80,893.07 | 532,446.94 | 583.89 |
| 333 | OGILVIE | 622.20 | 795,796.27 | 356,481.85 | 439,314.42 | 78,095.68 | 361,218.74 | 580.55 |
| 548 | PELICAN RA | 1,043.17 | 917,365.78 | 280,048.34 | 637,317.44 | 33,296.69 | 604,020.75 | 579.02 |
| 36 | KELLIHER | 286.77 | 429,193.82 | 251,692.73 | 177,501.09 | 11,467.81 | 166,033.28 | 578.98 |
| 206 | ALEXANDRIA | 4,536.69 | 7,520,009.20 | 4,535,582.81 | 2,984,426.39 | 363,124.02 | 2,621,302.37 | 577.80 |
| 404 | LAKE BENTC | 182.91 | 280,691.54 | 156,972.92 | 123,718.62 | 18,042.22 | 105,676.40 | 577.75 |
| 709 | DULUTH | 9,812.16 | 18,999,316.39 | 12,164,335.53 | 6,834,980.86 | 1,171,015.97 | 5,663,964.89 | 577.24 |
| 2854 | ADA-BORUP | 573.82 | 990,169.90 | 616,764.76 | 373,405.14 | 42,301.04 | 331,104.10 | 577.02 |
| 846 | BRECKENRII | 787.49 | 908,092.70 | 425,966.41 | 482,126.29 | 28,281.37 | 453,844.92 | 576.32 |
| 2396 | A.C.G.C. | 888.24 | 1,175,730.41 | 609,849.21 | 565,881.20 | 54,629.21 | 511,251.99 | 575.58 |
| 84 | SLEEPY EYE | 655.21 | 930,317.22 | 507,619.77 | 422,697.45 | 45,661.49 | 377,035.96 | 575.44 |
| 883 | ROCKFORD | 1,814.60 | 2,107,898.35 | 971,302.82 | 1,136,595.53 | 96,204.18 | 1,040,391.35 | 573.34 |
| 81 | COMFREY | 187.51 | 251,877.69 | 139,838.73 | 112,038.96 | 4,552.76 | 107,486.20 | 573.23 |
| 553 | NEW YORK I | 791.03 | 995,479.94 | 498,091.61 | 497,388.33 | 44,097.74 | 453,290.59 | 573.04 |
| 881 | MAPLE LAKE | 1,076.66 | 1,680,088.03 | 959,166.31 | 720,921.72 | 104,189.90 | 616,731.82 | 572.82 |
| 139 | RUSH CITY | 1,040.36 | 1,074,831.60 | 443,843.59 | 630,988.01 | 39,059.26 | 591,928.75 | 568.97 |
| 761 | OWATONNA | 5,551.98 | 7,741,449.92 | 4,149,603.72 | 3,591,846.20 | 434,993.23 | 3,156,852.97 | 568.60 |
| 16 | SPRING LAK | 6,050.76 | 7,332,841.17 | 3,292,478.58 | 4,040,362.59 | 605,699.18 | 3,434,663.41 | 567.64 |
| 820 | SEBEKA | 595.14 | 695,601.61 | 337,504.30 | 358,097.31 | 21,263.19 | 336,834.12 | 565.97 |
| 2180 | MACCRAY | 765.60 | 1,072,481.88 | 582,198.58 | 490,283.30 | 57,390.43 | 432,892.87 | 565.43 |
| 545 | HENNING | 434.00 | 437,952.62 | 181,513.63 | 256,438.99 | 11,246.64 | 245,192.35 | 564.96 |
| 110 | WACONIA | 4,126.66 | 5,136,099.58 | 2,619,820.47 | 2,516,279.11 | 187,927.62 | 2,328,351.49 | 564.22 |
| 2215 | NORMAN CC | 355.86 | 492,421.02 | 263,701.38 | 228,719.64 | 27,989.13 | 200,730.51 | 564.07 |
| 2135 | MAPLE RIVE | 1,199.30 | 2,374,135.06 | 1,621,906.83 | 752,228.23 | 76,930.30 | 675,297.93 | 563.08 |
| 2534 | BIRD ISLAND | 806.95 | 941,030.58 | 432,304.77 | 508,725.81 | 54,713.87 | 454,011.94 | 562.63 |
| 740 | MELROSE | 1,617.42 | 1,963,965.88 | 954,928.48 | 1,009,037.40 | 105,258.47 | 903,778.93 | 558.78 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 877 | BUFFALO | 6,681.98 | 9,135,717.97 | 4,954,681.49 | 4,181,036.48 | 448,606.46 | 3,732,430.02 | 558.58 |
| 112 | EASTERN CA | 10,649.07 | 13,902,759.98 | 7,517,323.91 | 6,385,436.07 | 504,847.71 | 5,880,588.36 | 552.22 |
| 2752 | FAIRMONT A | 2,003.94 | 2,354,948.35 | 1,067,368.88 | 1,287,579.47 | 181,847.03 | 1,105,732.44 | 551.78 |
| 716 | BELLE PLAIN | 1,869.17 | 2,359,878.09 | 1,134,227.31 | 1,225,650.78 | 194,831.41 | 1,030,819.37 | 551.49 |
| 11 | ANOKA-HEN | 43,599.61 | 74,210,915.01 | 45,114,968.62 | 29,095,946.39 | 5,234,319.23 | 23,861,627.16 | 547.29 |
| 111 | WATERTOW | 1,839.29 | 2,827,031.29 | 1,555,297.99 | 1,271,733.30 | 265,912.02 | 1,005,821.28 | 546.85 |
| 507 | NICOLLET | 376.49 | 431,348.73 | 199,675.88 | 231,672.85 | 25,843.85 | 205,829.00 | 546.71 |
| 484 | PIERZ | 1,294.29 | 1,606,466.54 | 831,992.33 | 774,474.21 | 67,952.03 | 706,522.18 | 545.88 |
| 2609 | WIN-E-MAC | 487.12 | 594,485.50 | 303,624.65 | 290,860.85 | 24,962.50 | 265,898.35 | 545.86 |
| 516 | ROUND LAKI | 94.37 | 170,344.30 | 100,612.90 | 69,731.40 | 18,318.64 | 51,412.76 | 544.80 |
| 2884 | RED ROCK C | 487.68 | 540,095.27 | 234,833.83 | 305,261.44 | 40,684.04 | 264,577.40 | 542.52 |
| 876 | ANNANDALE | 1,908.38 | 2,827,215.41 | 1,612,668.67 | 1,214,546.74 | 179,642.58 | 1,034,904.16 | 542.29 |
| 162 | BAGLEY | 1,150.15 | 1,860,571.90 | 1,142,182.07 | 718,389.83 | 94,713.91 | 623,675.92 | 542.26 |
| 276 | MINNETONK | 10,838.62 | 14,911,319.63 | 8,460,073.68 | 6,451,245.95 | 586,655.67 | 5,864,590.28 | 541.08 |
| 2711 | MESABI EAS | 1,053.85 | 1,633,253.79 | 962,606.68 | 670,647.11 | 102,959.02 | 567,688.09 | 538.68 |
| 113 | WALKER-AK | 880.21 | 1,334,859.47 | 792,985.69 | 541,873.78 | 68,968.67 | 472,905.11 | 537.26 |
| 741 | PAYNESVILL | 1,151.49 | 1,644,734.44 | 980,350.27 | 664,384.17 | 47,227.34 | 617,156.83 | 535.96 |
| 2895 | JACKSON CO | 1,403.88 | 1,744,504.48 | 846,061.22 | 898,443.26 | 147,450.09 | 750,993.17 | 534.94 |
| 51 | FOLEY | 2,027.41 | 2,636,703.06 | 1,449,953.86 | 1,186,749.20 | 103,760.25 | 1,082,988.95 | 534.17 |
| 726 | BECKER | 3,151.66 | 3,290,973.27 | 1,501,788.75 | 1,789,184.52 | 111,787.84 | 1,677,396.68 | 532.23 |
| 2689 | PIPESTONE- | 1,304.40 | 2,277,790.90 | 1,489,071.83 | 788,719.07 | 97,988.64 | 690,730.43 | 529.54 |
| 477 | PRINCETON | 3,769.26 | 4,485,825.21 | 2,262,334.64 | 2,223,490.57 | 227,775.08 | 1,995,715.49 | 529.47 |
| 721 | NEW PRAGU | 4,484.92 | 5,373,287.78 | 2,705,280.41 | 2,668,007.37 | 302,942.96 | 2,365,064.41 | 527.34 |
| 518 | WORTHINGT | 3,075.10 | 4,728,585.66 | 2,787,945.05 | 1,940,640.61 | 319,919.84 | 1,620,720.77 | 527.05 |
| 578 | PINE CITY | 1,896.46 | 3,360,064.50 | 2,239,773.71 | 1,120,290.79 | 123,589.51 | 996,701.28 | 525.56 |
| 748 | SARTELL | 4,169.35 | 4,820,500.94 | 2,483,635.50 | 2,336,865.44 | 145,761.78 | 2,191,103.66 | 525.53 |
| 852 | CAMPBELL-T | 155.28 | 206,072.46 | 113,767.97 | 92,304.49 | 10,746.12 | 81,558.37 | 525.23 |
| 252 | CANNON FA | 1,375.43 | 1,470,438.57 | 644,843.84 | 825,594.73 | 103,524.42 | 722,070.31 | 524.98 |
| 833 | SOUTH WAS | 20,465.32 | 25,943,943.51 | 13,291,197.92 | 12,652,745.59 | 1,954,688.99 | 10,698,056.60 | 522.74 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 487 | UPSALA | 432.71 | 391,382.46 | 138,389.78 | 252,992.68 | 27,339.42 | 225,653.26 | 521.49 |
| 2125 | TRITON | 1,366.91 | 1,373,222.92 | 552,478.23 | 820,744.69 | 113,246.62 | 707,498.07 | 517.59 |
| 599 | FERTILE-BEL | 512.89 | 768,409.94 | 489,563.46 | 278,846.48 | 14,446.87 | 264,399.61 | 515.51 |
| 627 | OKLEE | 254.67 | 244,465.20 | 103,123.72 | 141,341.48 | 10,056.94 | 131,284.54 | 515.51 |
| 423 | HUTCHINSON | 3,359.13 | 4,559,953.22 | 2,668,587.04 | 1,891,366.18 | 175,530.88 | 1,715,835.30 | 510.80 |
| 2143 | WATERVILLE | 991.60 | 1,442,226.12 | 842,140.53 | 600,085.59 | 94,667.51 | 505,418.08 | 509.70 |
| 911 | CAMBRIDGE | 5,897.06 | 7,150,608.89 | 3,681,765.02 | 3,468,843.87 | 469,337.93 | 2,999,505.94 | 508.64 |
| 912 | MILACA | 2,165.16 | 2,563,396.28 | 1,299,478.24 | 1,263,918.04 | 163,279.76 | 1,100,638.28 | 508.34 |
| 549 | PERHAM | 1,587.03 | 1,952,754.04 | 1,042,438.51 | 910,315.53 | 104,173.29 | 806,142.24 | 507.96 |
| 473 | ISLE | 554.75 | 702,976.04 | 404,029.03 | 298,947.01 | 18,219.50 | 280,727.51 | 506.04 |
| 116 | PILLAGER | 985.06 | 1,357,266.23 | 780,440.70 | 576,825.53 | 79,807.88 | 497,017.65 | 504.56 |
| 463 | EDEN VALLE | 1,075.15 | 1,354,741.39 | 750,776.49 | 603,964.90 | 61,695.32 | 542,269.58 | 504.37 |
| 831 | FOREST LAKE | 7,741.35 | 11,224,573.81 | 6,742,758.05 | 4,481,815.76 | 589,222.85 | 3,892,592.91 | 502.83 |
| 786 | BERTHA-HELV | 479.62 | 694,101.19 | 418,125.18 | 275,976.01 | 35,007.20 | 240,968.81 | 502.42 |
| 390 | LAKE OF THE | 547.14 | 758,378.53 | 442,312.57 | 316,065.96 | 42,958.27 | 273,107.69 | 499.16 |
| 441 | MARSHALL C | 467.40 | 634,100.18 | 384,190.98 | 249,909.20 | 18,416.45 | 231,492.75 | 495.28 |
| 682 | ROSEAU | 1,411.91 | 1,701,761.26 | 979,055.12 | 722,706.14 | 25,250.03 | 697,456.11 | 493.98 |
| 129 | MONTEVIDE | 1,632.44 | 2,484,361.68 | 1,563,819.34 | 920,542.34 | 114,189.01 | 806,353.33 | 493.96 |
| 745 | ALBANY | 1,967.34 | 2,410,171.38 | 1,331,530.79 | 1,078,640.59 | 111,293.11 | 967,347.48 | 491.70 |
| 836 | BUTTERFIELD | 262.42 | 323,252.80 | 181,536.82 | 141,715.98 | 13,153.19 | 128,562.79 | 489.91 |
| 499 | LEROY | 333.01 | 477,494.38 | 281,791.91 | 195,702.47 | 33,548.97 | 162,153.50 | 486.93 |
| 465 | LITCHFIELD | 2,001.33 | 2,486,168.43 | 1,382,586.94 | 1,103,581.49 | 132,615.40 | 970,966.09 | 485.16 |
| 282 | ST. ANTHON | 2,077.26 | 2,037,284.75 | 977,236.47 | 1,060,048.28 | 53,973.38 | 1,006,074.90 | 484.33 |
| 813 | LAKE CITY | 1,431.52 | 1,554,992.26 | 753,036.37 | 801,955.89 | 109,707.75 | 692,248.14 | 483.58 |
| 743 | SAUK CENTR | 1,123.52 | 1,369,867.93 | 758,146.43 | 611,721.50 | 68,426.97 | 543,294.53 | 483.56 |
| 424 | LESTER PRA | 479.75 | 391,119.81 | 133,500.89 | 257,618.92 | 26,195.40 | 231,423.52 | 482.38 |
| 77 | MANKATO | 8,653.63 | 14,803,901.38 | 9,698,097.02 | 5,105,804.36 | 945,220.70 | 4,160,583.66 | 480.79 |
| 2448 | MARTIN COL | 881.34 | 930,355.30 | 496,554.44 | 433,800.86 | 13,127.86 | 420,673.00 | 477.31 |
| 595 | EAST GRAN | 1,982.60 | 2,494,272.10 | 1,491,715.97 | 1,002,556.13 | 56,871.22 | 945,684.91 | 476.99 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 514 | ELLSWORTH | 197.59 | 282,853.57 | 185,815.13 | 97,038.44 | 3,234.41 | 93,804.03 | 474.74 |
| 138 | NORTH BRA | 3,635.95 | 4,598,689.90 | 2,599,255.39 | 1,999,434.51 | 275,593.63 | 1,723,840.88 | 474.11 |
| 297 | SPRING GRO | 374.94 | 300,776.65 | 113,885.75 | 186,890.90 | 9,248.67 | 177,642.23 | 473.79 |
| 319 | NASHWAUK | 647.80 | 1,099,340.65 | 754,150.81 | 345,189.84 | 38,705.19 | 306,484.65 | 473.12 |
| 535 | ROCHESTER | 18,562.41 | 27,933,613.02 | 17,607,983.10 | 10,325,629.92 | 1,558,514.93 | 8,767,114.99 | 472.30 |
| 704 | PROCTOR | 1,975.16 | 2,392,481.80 | 1,357,439.33 | 1,035,042.47 | 102,618.71 | 932,423.76 | 472.08 |
| 2527 | NORMAN CT | 322.49 | 483,140.43 | 298,650.44 | 184,489.99 | 32,293.17 | 152,196.82 | 471.94 |
| 2311 | CLEARBROC | 490.71 | 630,203.37 | 376,839.92 | 253,363.45 | 21,789.02 | 231,574.43 | 471.92 |
| 2805 | ZUMBROTA- | 1,240.77 | 1,410,131.29 | 780,434.00 | 629,697.29 | 44,225.17 | 585,472.12 | 471.86 |
| 378 | DAWSON | 571.50 | 814,688.49 | 515,832.86 | 298,855.63 | 29,710.63 | 269,145.00 | 470.94 |
| 238 | MABEL-CAN | 286.76 | 286,606.56 | 137,429.84 | 149,176.72 | 14,180.01 | 134,996.71 | 470.77 |
| 593 | CROOKSTON | 1,438.22 | 2,207,649.72 | 1,459,463.83 | 748,185.89 | 72,220.17 | 675,965.72 | 470.00 |
| 332 | MORA | 2,014.91 | 2,289,310.60 | 1,186,194.35 | 1,103,116.25 | 160,959.10 | 942,157.15 | 467.59 |
| 534 | STEWARTVI | 2,227.40 | 2,500,915.35 | 1,325,552.62 | 1,175,362.73 | 138,617.04 | 1,036,745.69 | 465.45 |
| 306 | LAPORTE | 304.28 | 487,123.45 | 322,461.09 | 164,662.36 | 23,126.99 | 141,535.37 | 465.15 |
| 700 | HERMANTON | 2,341.92 | 3,084,264.05 | 1,933,093.41 | 1,151,170.64 | 61,884.51 | 1,089,286.13 | 465.13 |
| 564 | THIEF RIVER | 2,293.93 | 2,471,429.62 | 1,339,572.66 | 1,131,856.96 | 70,463.28 | 1,061,393.68 | 462.70 |
| 739 | KIMBALL | 775.87 | 999,450.90 | 598,278.74 | 401,172.16 | 42,338.48 | 358,833.68 | 462.49 |
| 768 | HANCOCK | 326.87 | 304,643.23 | 139,571.98 | 165,071.25 | 14,564.48 | 150,506.77 | 460.45 |
| 821 | MENAHGA | 1,004.35 | 902,808.98 | 415,483.70 | 487,325.28 | 25,322.02 | 462,003.26 | 460.00 |
| 100 | WRENSHALL | 385.99 | 286,198.74 | 93,146.08 | 193,052.66 | 16,128.95 | 176,923.71 | 458.36 |
| 2888 | CLINTON-GF | 407.99 | 490,640.79 | 280,488.58 | 210,152.21 | 23,359.25 | 186,792.96 | 457.84 |
| 2342 | WEST CENT | 826.70 | 866,592.49 | 444,588.62 | 422,003.87 | 46,702.68 | 375,301.19 | 453.98 |
| 94 | CLOQUET | 3,027.67 | 4,721,059.98 | 3,111,332.81 | 1,609,727.17 | 236,267.03 | 1,373,460.14 | 453.64 |
| 2184 | LUVERNE | 1,358.88 | 1,815,167.14 | 1,142,364.72 | 672,802.42 | 56,690.62 | 616,111.80 | 453.40 |
| 2142 | ST. LOUIS CO | 2,149.33 | 2,714,125.81 | 1,564,207.49 | 1,149,918.32 | 176,396.01 | 973,522.31 | 452.94 |
| 1 | AITKIN | 1,455.02 | 1,901,678.73 | 1,129,557.96 | 772,120.77 | 113,358.56 | 658,762.21 | 452.75 |
| 2364 | BELGRADE-E | 760.55 | 991,631.31 | 603,890.44 | 387,740.87 | 43,510.63 | 344,230.24 | 452.61 |
| 2904 | TRACY-BALA | 877.71 | 933,870.96 | 495,879.08 | 437,991.88 | 41,695.45 | 396,296.43 | 451.51 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 299 | CALEDONIA | 806.12 | 1,121,994.31 | 698,906.25 | 423,088.06 | 63,309.11 | 359,778.95 | 446.31 |
| 2683 | GREENBUSH | 522.47 | 581,843.86 | 338,134.90 | 243,708.96 | 12,854.56 | 230,854.40 | 441.85 |
| 485 | ROYALTON | 986.52 | 1,083,229.01 | 579,340.81 | 503,888.20 | 69,201.15 | 434,687.05 | 440.63 |
| 47 | SAUK RAPID | 4,545.47 | 6,196,862.54 | 3,882,464.39 | 2,314,398.15 | 321,398.88 | 1,992,999.27 | 438.46 |
| 93 | CARLTON | 538.07 | 734,788.54 | 474,135.53 | 260,653.01 | 26,893.26 | 233,759.75 | 434.44 |
| 2835 | JANESVILLE | 692.44 | 1,213,768.34 | 829,149.25 | 384,619.09 | 84,299.68 | 300,319.41 | 433.71 |
| 186 | PEQUOT LAKE | 1,866.78 | 2,124,513.40 | 1,231,430.84 | 893,082.56 | 89,314.53 | 803,768.03 | 430.56 |
| 690 | WARROAD | 1,143.71 | 1,517,538.30 | 963,780.04 | 553,758.26 | 61,763.99 | 491,994.27 | 430.17 |
| 413 | MARSHALL | 2,525.54 | 3,821,184.71 | 2,580,150.10 | 1,241,034.61 | 156,738.93 | 1,084,295.68 | 429.33 |
| 2198 | FILLMORE CITY | 636.93 | 729,222.99 | 429,331.01 | 299,891.98 | 26,680.65 | 273,211.33 | 428.95 |
| 2889 | LAKE PARK | 782.46 | 569,103.48 | 205,944.10 | 363,159.38 | 28,045.33 | 335,114.05 | 428.28 |
| 486 | SWANVILLE | 373.87 | 429,526.19 | 256,829.53 | 172,696.66 | 12,904.26 | 159,792.40 | 427.40 |
| 466 | DASSEL-CORCORAN | 2,568.36 | 3,038,795.60 | 1,829,327.27 | 1,209,468.33 | 115,765.22 | 1,093,703.11 | 425.84 |
| 803 | WHEATON | 463.75 | 495,256.02 | 289,352.22 | 205,903.80 | 9,611.35 | 196,292.45 | 423.27 |
| 581 | EDGERTON | 385.33 | 698,788.40 | 512,449.72 | 186,338.68 | 23,694.40 | 162,644.28 | 422.09 |
| 787 | BROWERVILLE | 479.23 | 849,064.18 | 607,929.69 | 241,134.49 | 39,041.65 | 202,092.84 | 421.70 |
| 577 | WILLOW RIVER | 499.30 | 553,923.51 | 318,543.63 | 235,379.88 | 25,085.17 | 210,294.71 | 421.18 |
| 750 | ROCORI | 2,371.30 | 2,567,782.83 | 1,457,778.73 | 1,110,004.10 | 112,409.61 | 997,594.49 | 420.70 |
| 361 | INTERNATIONAL LAKE | 1,352.33 | 1,655,784.69 | 1,057,953.24 | 597,831.45 | 31,244.85 | 566,586.60 | 418.97 |
| 414 | MINNEOTA | 505.66 | 687,714.62 | 449,557.98 | 238,156.64 | 28,218.06 | 209,938.58 | 415.18 |
| 738 | HOLDINGFORD | 1,151.04 | 1,004,762.04 | 495,704.78 | 509,057.26 | 31,378.54 | 477,678.72 | 415.00 |
| 239 | RUSHFORD | 765.07 | 822,829.31 | 462,017.53 | 360,811.78 | 44,332.65 | 316,479.13 | 413.66 |
| 885 | ST. MICHAEL | 6,371.62 | 4,692,986.49 | 1,897,196.56 | 2,795,789.93 | 169,735.44 | 2,626,054.49 | 412.15 |
| 857 | LEWISTON | 865.21 | 962,987.32 | 579,879.00 | 383,108.32 | 26,985.65 | 356,122.67 | 411.60 |
| 95 | CROMWELL | 362.98 | 314,756.40 | 156,982.49 | 157,773.91 | 8,972.63 | 148,801.28 | 409.94 |
| 879 | DELANO | 2,697.96 | 2,734,842.27 | 1,458,230.68 | 1,276,611.59 | 172,758.95 | 1,103,852.64 | 409.14 |
| 2149 | MINNEWASKING | 1,210.98 | 3,795,474.30 | 3,159,369.54 | 636,104.76 | 142,986.40 | 493,118.36 | 407.21 |
| 23 | FRAZEE | 1,036.22 | 1,225,038.57 | 779,760.33 | 445,278.24 | 27,222.84 | 418,055.40 | 403.44 |
| 278 | ORONO | 3,224.42 | 3,581,016.58 | 2,172,471.66 | 1,408,544.92 | 109,023.69 | 1,299,521.23 | 403.02 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 542 | BATTLE LAK | 533.71 | 316,174.19 | 93,144.58 | 223,029.61 | 9,908.83 | 213,120.78 | 399.32 |
| 769 | MORRIS | 1,147.09 | 1,696,193.49 | 1,186,807.26 | 509,386.23 | 54,740.87 | 454,645.36 | 396.35 |
| 2169 | MURRAY CO | 835.70 | 1,002,398.60 | 647,814.17 | 354,584.43 | 23,868.43 | 330,716.00 | 395.74 |
| 695 | CHISHOLM | 848.65 | 971,900.46 | 606,723.54 | 365,176.92 | 29,532.07 | 335,644.85 | 395.50 |
| 403 | IVANHOE | 225.35 | 160,396.11 | 57,002.51 | 103,393.60 | 14,496.68 | 88,896.92 | 394.48 |
| 264 | HERMAN-NC | 106.20 | 108,930.69 | 54,912.83 | 54,017.86 | 12,146.00 | 41,871.86 | 394.27 |
| 2903 | ORTONVILLE | 558.88 | 805,897.59 | 540,671.63 | 265,225.96 | 45,208.44 | 220,017.52 | 393.68 |
| 829 | WASECA | 2,115.40 | 4,060,431.68 | 3,045,698.29 | 1,014,733.39 | 183,420.27 | 831,313.12 | 392.98 |
| 671 | HILLS-BEAVE | 386.82 | 418,194.05 | 251,125.51 | 167,068.54 | 15,409.09 | 151,659.45 | 392.07 |
| 204 | KASSON-MA | 2,428.82 | 1,818,282.62 | 800,909.86 | 1,017,372.76 | 80,154.50 | 937,218.26 | 385.87 |
| 447 | GRYGLA | 191.49 | 254,053.43 | 176,610.28 | 77,443.15 | 3,868.97 | 73,574.18 | 384.22 |
| 698 | FLOODWOOD | 307.79 | 468,537.62 | 318,408.50 | 150,129.12 | 32,261.47 | 117,867.65 | 382.95 |
| 511 | ADRIAN | 700.26 | 981,045.57 | 672,751.13 | 308,294.44 | 42,005.87 | 266,288.57 | 380.27 |
| 592 | CLIMAX | 203.49 | 240,208.91 | 149,723.95 | 90,484.96 | 13,415.78 | 77,069.18 | 378.74 |
| 2168 | NRHEG | 1,074.42 | 1,428,045.76 | 961,679.10 | 466,366.66 | 59,476.71 | 406,889.95 | 378.71 |
| 771 | CHOKIO-ALE | 175.65 | 144,699.26 | 61,335.72 | 83,363.54 | 17,399.37 | 65,964.17 | 375.54 |
| 818 | VERNDALE | 557.79 | 782,572.56 | 542,705.68 | 239,866.88 | 30,746.86 | 209,120.02 | 374.91 |
| 756 | BLOOMING F | 826.30 | 680,971.69 | 309,000.76 | 371,970.93 | 62,955.38 | 309,015.55 | 373.98 |
| 227 | CHATFIELD | 1,011.53 | 814,782.81 | 422,025.70 | 392,757.11 | 14,874.15 | 377,882.96 | 373.58 |
| 255 | PINE ISLAND | 1,366.17 | 1,076,305.15 | 511,317.50 | 564,987.65 | 57,509.10 | 507,478.55 | 371.46 |
| 97 | MOOSE LAK | 748.74 | 902,422.00 | 604,536.61 | 297,885.39 | 20,871.48 | 277,013.91 | 369.97 |
| 701 | HIBBING | 2,742.62 | 3,346,578.33 | 2,219,218.69 | 1,127,359.64 | 116,455.92 | 1,010,903.72 | 368.59 |
| 2897 | REDWOOD A | 1,268.70 | 1,343,449.14 | 758,043.08 | 585,406.06 | 118,490.07 | 466,915.99 | 368.03 |
| 2167 | LAKEVIEW | 692.69 | 729,642.73 | 447,234.65 | 282,408.08 | 28,301.37 | 254,106.71 | 366.84 |
| 345 | NEW LONDC | 1,600.73 | 2,019,708.44 | 1,343,480.95 | 676,227.49 | 89,829.59 | 586,397.90 | 366.33 |
| 2902 | RTR | 632.96 | 551,720.84 | 303,592.84 | 248,128.00 | 16,414.45 | 231,713.55 | 366.08 |
| 531 | BYRON | 2,134.99 | 1,752,595.91 | 865,497.71 | 887,098.20 | 110,086.30 | 777,011.90 | 363.94 |
| 146 | BARNESVILL | 988.84 | 947,149.78 | 542,218.20 | 404,931.58 | 45,828.98 | 359,102.60 | 363.16 |
| 763 | MEDFORD | 993.98 | 711,515.13 | 333,221.31 | 378,293.82 | 20,052.28 | 358,241.54 | 360.41 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 85 | SPRINGFIEL | 702.07 | 703,748.97 | 422,947.85 | 280,801.12 | 29,128.43 | 251,672.69 | 358.47 |
| 706 | VIRGINIA | 1,929.97 | 2,472,629.69 | 1,639,231.11 | 833,398.58 | 154,113.39 | 679,285.19 | 351.97 |
| 640 | WABASSO | 448.21 | 396,186.88 | 222,717.64 | 173,469.24 | 15,936.77 | 157,532.47 | 351.47 |
| 22 | DETROIT LA | 3,308.79 | 5,383,004.88 | 3,901,320.21 | 1,481,684.67 | 326,464.23 | 1,155,220.44 | 349.14 |
| 253 | GOODHUE | 747.49 | 470,767.34 | 202,134.77 | 268,632.57 | 15,017.41 | 253,615.16 | 339.29 |
| 229 | LANESBORO | 388.12 | 354,708.82 | 220,263.25 | 134,445.57 | 2,932.87 | 131,512.70 | 338.85 |
| 213 | OSAKIS | 1,005.57 | 1,052,900.37 | 671,838.06 | 381,062.31 | 41,959.95 | 339,102.36 | 337.22 |
| 533 | DOVER-EYO | 1,401.80 | 1,111,410.72 | 621,686.81 | 489,723.91 | 25,585.32 | 464,138.59 | 331.10 |
| 15 | ST. FRANCIS | 5,708.99 | 8,887,719.75 | 6,719,110.38 | 2,168,609.37 | 293,510.08 | 1,875,099.29 | 328.45 |
| 173 | MOUNTAIN L | 563.01 | 584,945.01 | 351,790.48 | 233,154.53 | 48,290.83 | 184,863.70 | 328.35 |
| 91 | BARNUM | 909.05 | 1,307,095.45 | 962,830.82 | 344,264.63 | 47,264.33 | 297,000.30 | 326.72 |
| 495 | GRAND MEA | 451.48 | 652,678.30 | 486,489.77 | 166,188.53 | 19,245.25 | 146,943.28 | 325.47 |
| 330 | HERON LAKE | 401.55 | 451,223.36 | 287,159.19 | 164,064.17 | 33,856.65 | 130,207.52 | 324.26 |
| 75 | ST. CLAIR | 725.11 | 620,681.49 | 364,492.03 | 256,189.46 | 28,983.82 | 227,205.64 | 313.34 |
| 2154 | EVELETH-GI | 1,245.05 | 1,064,293.03 | 608,300.86 | 455,992.17 | 67,374.64 | 388,617.53 | 312.13 |
| 2164 | DILWORTH-C | 1,657.67 | 1,477,359.30 | 902,269.39 | 575,089.91 | 59,762.73 | 515,327.18 | 310.87 |
| 2754 | CEDAR MOU | 591.88 | 888,674.20 | 645,886.47 | 242,787.73 | 62,531.12 | 180,256.61 | 304.55 |
| 308 | NEVIS | 639.42 | 587,318.45 | 359,548.38 | 227,770.07 | 35,532.39 | 192,237.68 | 300.64 |
| 150 | HAWLEY | 1,072.33 | 846,880.72 | 489,486.47 | 357,394.25 | 35,720.81 | 321,673.44 | 299.98 |
| 2898 | WESTBROO | 500.36 | 461,698.32 | 288,801.11 | 172,897.21 | 22,991.21 | 149,906.00 | 299.60 |
| 362 | LITTLEFORK | 347.85 | 392,891.10 | 279,287.17 | 113,603.93 | 9,526.23 | 104,077.70 | 299.20 |
| 207 | BRANDON | 306.12 | 189,170.86 | 75,616.39 | 113,554.47 | 22,320.56 | 91,233.91 | 298.03 |
| 858 | ST. CHARLE | 1,108.34 | 958,419.21 | 590,588.48 | 367,830.73 | 41,290.12 | 326,540.61 | 294.62 |
| 208 | EVANSVILLE | 202.68 | 125,431.16 | 57,892.89 | 67,538.27 | 8,027.04 | 59,511.23 | 293.62 |
| 99 | ESKO | 1,409.64 | 1,083,562.23 | 638,891.45 | 444,670.78 | 34,947.49 | 409,723.29 | 290.66 |
| 195 | RANDOLPH | 660.02 | 451,359.93 | 242,472.19 | 208,887.74 | 18,620.71 | 190,267.03 | 288.27 |
| 676 | BADGER | 289.56 | 219,291.84 | 132,576.98 | 86,714.86 | 4,064.74 | 82,650.12 | 285.43 |
| 363 | SOUTH KOO | 412.56 | 635,884.29 | 493,548.84 | 142,335.45 | 26,745.38 | 115,590.07 | 280.18 |
| 891 | CANBY | 579.41 | 520,824.11 | 330,001.65 | 190,822.46 | 28,869.80 | 161,952.66 | 279.51 |

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2013 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 |
| 547 | PARKERS P | 612.19 | 775,404.75 | 560,658.89 | 214,745.86 | 48,562.68 | 166,183.18 | 271.46 |
| 777 | BENSON | 1,005.66 | 1,660,334.45 | 1,346,569.81 | 313,764.64 | 41,311.91 | 272,452.73 | 270.92 |
| 261 | ASHBY | 279.07 | 240,241.01 | 161,326.73 | 78,914.28 | 3,500.60 | 75,413.68 | 270.23 |
| 2899 | PLAINVIEW-I | 1,703.85 | 1,167,615.53 | 666,140.12 | 501,475.41 | 46,880.12 | 454,595.29 | 266.80 |
| 242 | ALDEN | 566.06 | 554,832.43 | 409,195.75 | 145,636.68 | 12,032.71 | 133,603.97 | 236.02 |
| 914 | ULEN-HITTE | 352.21 | 372,888.26 | 265,687.66 | 107,200.60 | 24,599.64 | 82,600.96 | 234.52 |
| 600 | FISHER | 304.52 | 267,017.52 | 187,110.05 | 79,907.47 | 9,455.78 | 70,451.69 | 231.35 |
| 318 | GRAND RAP | 4,463.29 | 5,693,928.83 | 4,257,631.79 | 1,436,297.04 | 408,861.66 | 1,027,435.38 | 230.20 |
| 775 | KERKHOVEN | 672.80 | 751,292.44 | 565,305.62 | 185,986.82 | 33,269.58 | 152,717.24 | 226.99 |
| 497 | LYLE | 278.71 | 326,271.31 | 257,978.74 | 68,292.57 | 8,584.62 | 59,707.95 | 214.23 |
| 391 | CLEVELAND | 499.15 | 363,788.28 | 242,049.38 | 121,738.90 | 15,861.61 | 105,877.29 | 212.12 |
| 696 | ELY | 626.71 | 572,608.83 | 395,359.81 | 177,249.02 | 51,559.71 | 125,689.31 | 200.55 |
| 850 | ROTHSAY | 296.82 | 134,306.70 | 78,329.51 | 55,977.19 | 10,439.47 | 45,537.72 | 153.42 |
| 712 | MOUNTAIN I | 568.61 | 1,475,642.02 | 1,582,742.77 | (107,100.75) | 48,729.19 | (155,829.94) | (274.05) |

| | | | | | | | | | |
|--------------------------------------|---|---|-----------------|----------------|-----------------|----------------|----------------|----------------|----------------|
| 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 2013

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 2013 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, 2013.

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.