



Special Education Cross-Subsidies Fiscal Year 2014

Fiscal Year 2014

Report

To the

Legislature

As required by

Minnesota Statutes,

section 127A.065

COMMISSIONER:

Brenda Cassellius, Ed. D.

Special Education Cross-Subsidies

Fiscal Year 2014

July 2015

FOR MORE INFORMATION CONTACT:

**Tom Melcher, Director
Division of School Finance
651-582-8828
Tom.melcher@state.mn.us**

2014

Report to the Legislature

**As required by
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 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 2014

Minnesota Statutes 2014, 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 May 1, 2015.

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
3. the instructional portion of general education revenue earned by students served primarily outside of the classroom for time spent in the regular classroom.

Detailed definitions of the terms used in this report are provided in Appendix A.

Legislative History

In 1998, (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies, From FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them 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, 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 2013 – FY 2019

Table 1 shows the calculation of the state total cross-subsidy for FY 2013 through FY 2019. Amounts shown for FY 2013 – FY 2014 are based on actual data. Amounts shown for FY 2015 – 2019 are estimates based on February 2015 forecast data. Amounts for FY 2003 – 2012 appear in **Appendix B** and are based on final data.

MDE / School Finance		Table 1							7/1/15
Reflects February 2015 forecast data updated 7-1-15		State Total Special Education Cross-Subsidies, Year to Year Comparison							
		FY 2013 - FY 2019							
		Final FY 2014 Data							
		(\$ in Millions)							
		FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	
		Final	Final	Est	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).	1,469.4	1,553.4	1,617.6	1,679.9	1,744.6	1,815.3	1,879.9	
	* State transportation (excluding special transportation of non-disabled students).	181.4	185.5	198.8	212.2	226.6	241.9	258.1	
	* Federal (including fringe benefits)	177.7	167.0	169.1	169.1	169.1	169.1	169.1	
	Subtotal, Special Education Expenditures	1,828.4	1,905.9	1,985.5	2,061.2	2,140.3	2,226.3	2,307.1	
	Change from Prior Year	19.2	77.5	79.6	75.7	79.1	86.0	80.8	
	Percent Change from Prior Year	1.1%	4.2%	4.2%	3.8%	3.8%	4.0%	3.6%	
2	Special Education Categorical Revenues:								
	* State - regular special education aid, includes transportation	849.1	915.3	964.9	953.5	997.5	1,046.1	1,097.4	
	* State - excess cost aid	108.7	119.7	123.0	232.3	248.8	267.1	287.6	
	* Adjust for Cap Growth				-10.5	-11.4	-7.3	-6.1	
	* Adjust for Hold Harmless				2.3	0.94	0.75	0.74	
	* Adjust for Alternative Delivery	(11.1)	(15.6)	(21.7)	(27.0)	(30.1)	(33.3)	(36.3)	
	* Adjust for Spec Trans for Non-disabled Students	(10.3)	(13.8)	(15.3)	(15.7)	(18.4)	(19.7)	(21.0)	
	* 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	1.4	1.1	1.4	1.4	1.6	1.9	2.2	
	* State - home based travel aid	0.3	0.4	0.4	0.4	0.4	0.4	0.4	
	* State - cross-subsidy aid	-	13.0	29.8					
	* Third Party Billing	41.5	53.2	54.2	55.3	56.4	57.5	58.6	
	* Federal	177.7	167.0	169.1	169.1	169.1	169.1	169.1	
	Subtotal, Categorical Revenue	1,157.2	1,240.3	1,305.9	1,361.1	1,414.8	1,482.5	1,552.6	
	Change from Prior Year	851.5	83.1	65.6	55.2	53.7	67.7	70.1	
	Percent Change from Prior Year	278.6%	7.2%	5.3%	4.2%	4.0%	4.8%	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	89.8	92.0	95.9	97.7	99.1	98.9	98.7	
4	Cross-Subsidies:								
(a)	Gross Cross-Subsidy (1)-(2):	671.3	665.6	679.6	700.1	725.5	743.8	754.5	
(b)	Adjusted Net Cross-Subsidy (1) - (2) - (3a):	581.5	573.6	583.7	602.4	626.4	644.9	655.8	
	Change from Prior Year	(830.3)	(7.9)	10.1	18.7	24.0	18.5	10.9	
	Percent Change from Prior Year	-58.8%	-1.4%	1.8%	3.2%	4.0%	3.0%	1.7%	

projection-table 1 updated for FY14 7-1-15.xls

Figure 1 shows the trends from FY 2003 – FY 2014 and projections through FY 2019 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$1.906 billion in FY 2014, and are projected to continue to increase up to \$2.307 billion by FY 2019. 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 90 percent over the 13-year period, while revenues are projected to increase by 97 percent.

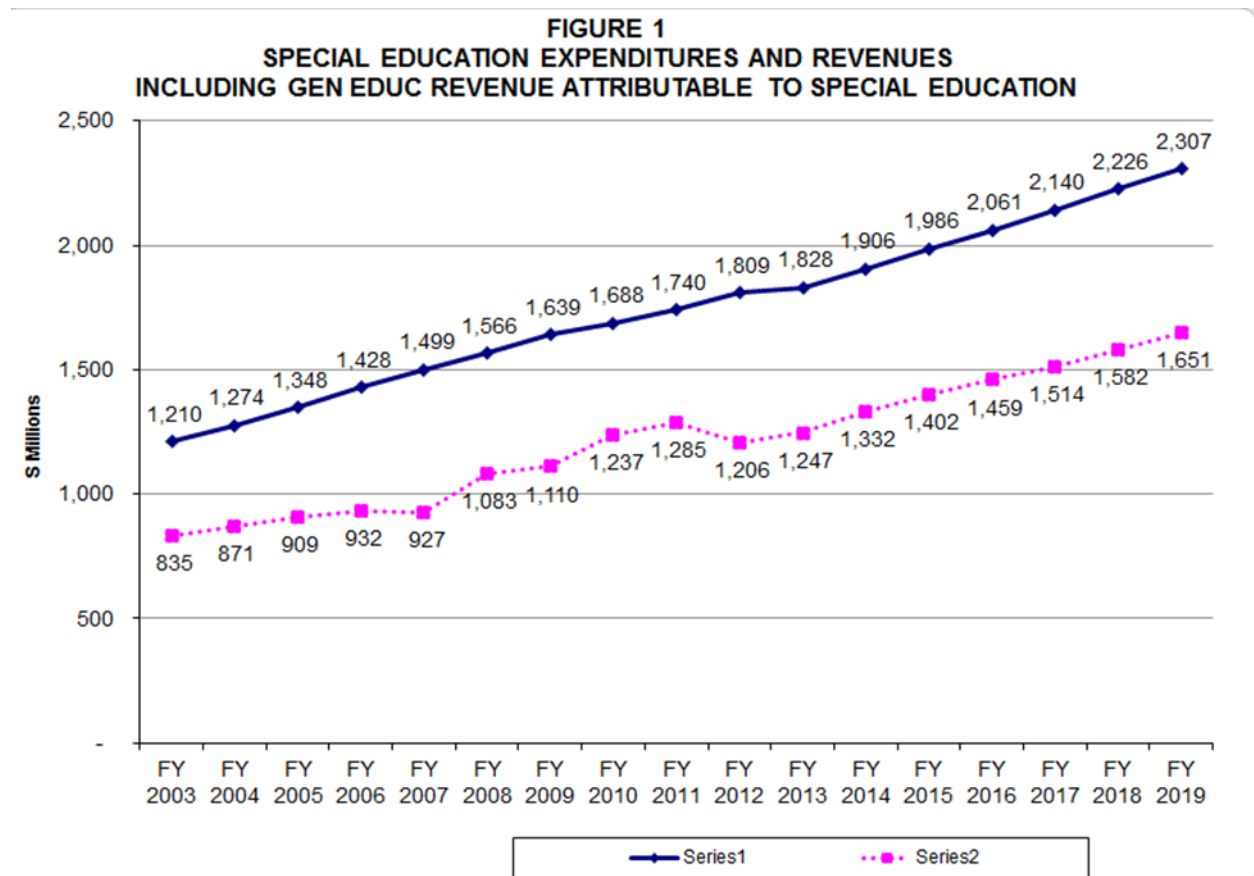


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy grew at an accelerating rate between FY 2003 and FY 2007, reaching \$572 million in FY 2007.

As a result of the 2007 legislation, the cross-subsidy decreased to \$484 million in FY 2008 but began to grow again in FY 2009 to \$529 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 \$451 million and rose slightly in FY 2011 to \$455 million. It exceeded the FY 2007 level in FY 2012 and is projected to reach \$656 million in FY 2019.

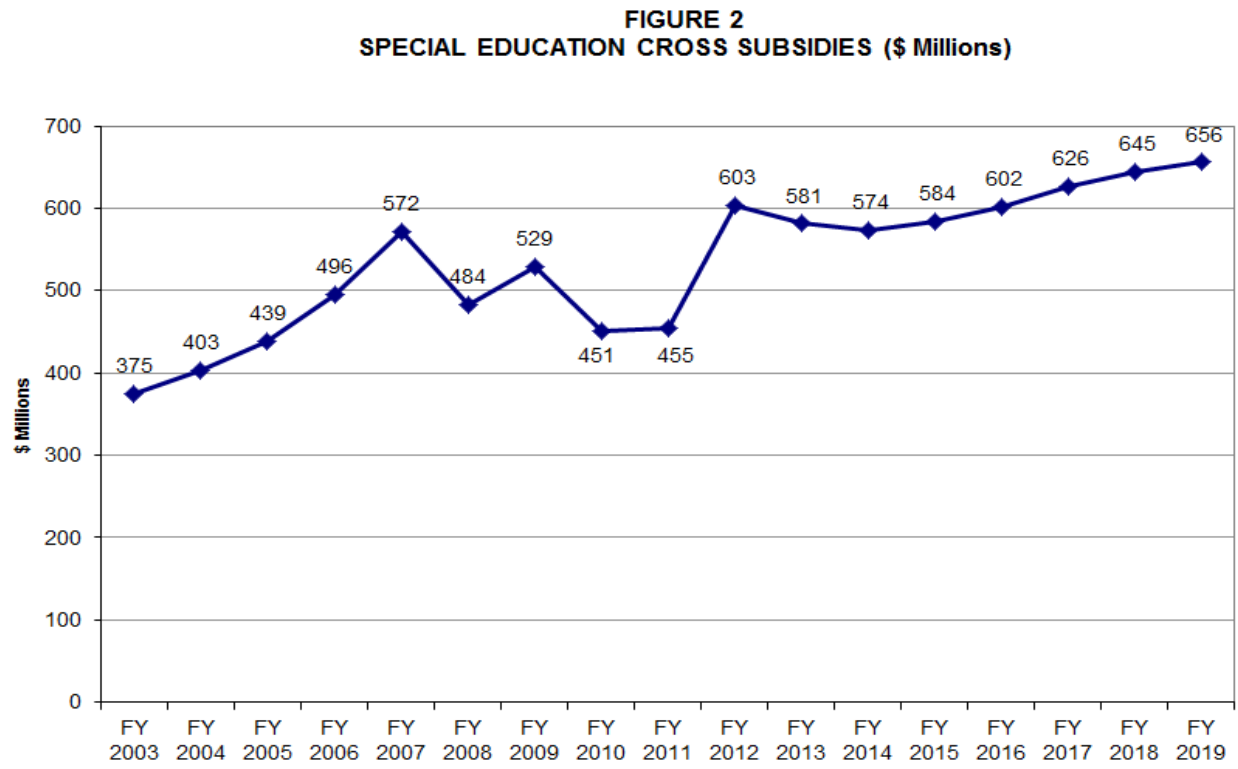


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2019. Between FY 2003 and FY 2007, the state/federal funded portion of special education expenditures declined gradually from 69.0 percent to 61.8 percent. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 69.1 percent in FY 2008. It declined to 67.7 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3 percent in FY 2010 and to 73.9 percent in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state/federal funded portion of special education expenditures declined sharply to 66.7 percent in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal funded portion to 69.9 percent in FY 2014. For FY 2015 and later, the state/federal funded portion of special education expenditures is expected to increase slightly to 71.6 percent by FY 2019, due to increases enacted in state special education funding in 2013.

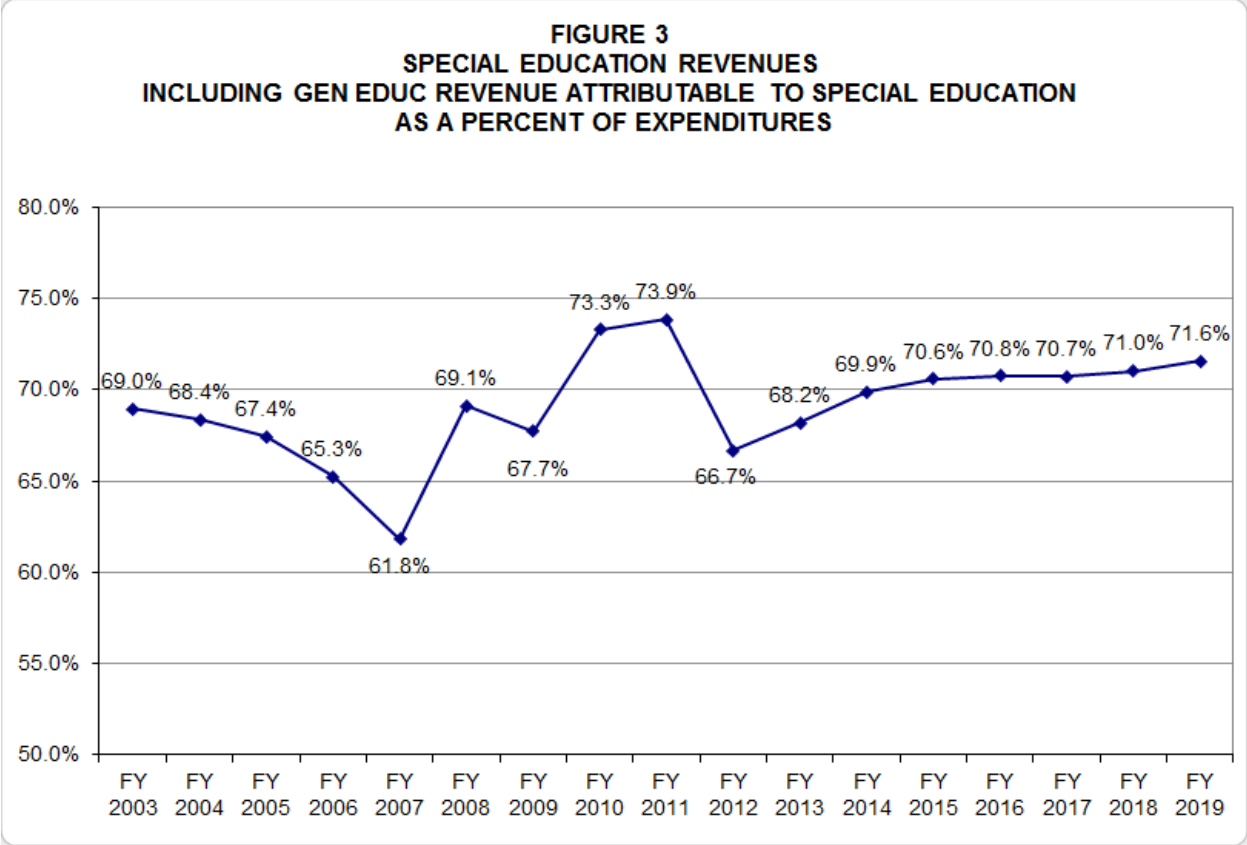
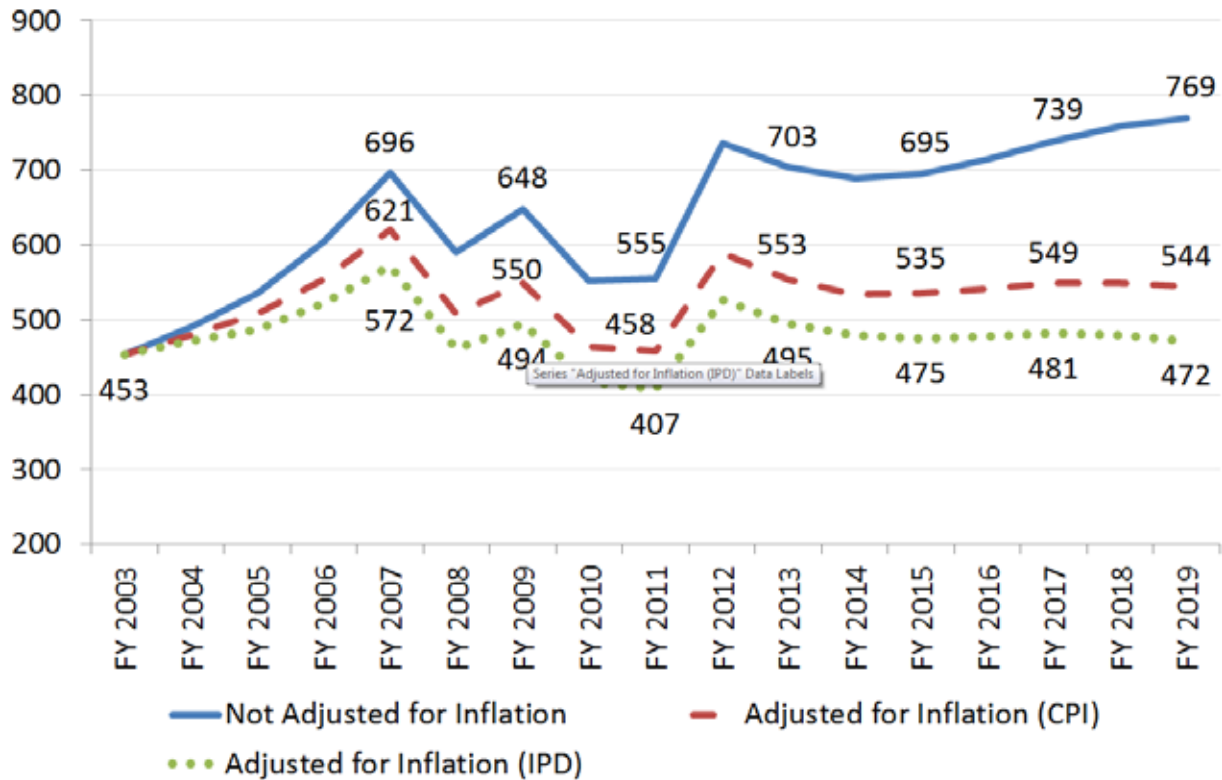


Figure 4 presents yet another perspective by showing the cross-subsidy as amount per Average Daily Membership (ADM) necessary to cross subsidize special education with general education. Amounts are shown in current dollars and adjusted for inflation using the Consumer Price Index (CPI) and the Implicit Price Deflator (IPD) for state and local government purchases. The trends in cross subsidy per ADM in current dollars, shown in the solid blue line, follow closely with the trends in the total cross subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011 due to the federal stimulus funding and gradual increases projected for FY 2015 through FY 2019, as funding growth is projected to lag slightly behind expenditure growth. However, when adjusted for inflation, the cross subsidy per ADM is projected to remain essentially unchanged between FY 2015 and FY 2019.

**FIGURE 4
SPECIAL EDUCATION CROSS SUBSIDY PER ADM**



District-by-District Cross-Subsidy Reports, FY 2014

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2014, 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 2014 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 \$537 and \$776 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$502 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$1,073 per pupil unit.

Table 2							
Special Education Cross Subsidies							
FY 2014 Final							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals	909,971.32	1,560,961,021.76	852,427,095.10	708,533,926.66	90,934,349.53	617,599,577.13	678.70
BY STRATUM							
MPLS & ST PAUL	82,788.76	217,265,049.04	109,952,195.35	107,312,853.69	18,477,834.82	88,835,018.87	1,073.03
OTHER METRO, INNER	101,592.58	173,475,028.45	82,545,831.20	90,929,197.25	12,045,274.95	78,883,922.30	776.47
OTHER METRO, OUTER	305,299.33	531,219,862.68	283,949,578.10	247,270,284.58	28,441,959.77	218,828,324.81	716.77
NONMET >=2K	211,917.76	354,471,894.56	212,874,168.28	141,597,726.28	19,025,588.11	122,572,138.17	578.39
NONMET 1K-2K	108,883.70	151,872,168.90	86,332,354.03	65,539,814.87	7,037,887.34	58,501,927.53	537.29
NONMET < 1K	99,489.19	132,657,018.13	76,772,968.14	55,884,049.99	5,905,804.54	49,978,245.45	502.35

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 – 2019, 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 0 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 2014 Final
Excludes Federal Revenues and Expenditures

Appendix B
September 2015
Districts sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
Totals		909,971.32	1,560,961,021.76	852,427,095.10	708,533,926.66	90,934,349.53	617,599,577.13	
1	AITKIN	1,447.51	2,033,651.99	1,185,896.09	847,755.90	105,836.73	741,919.17	512.55
1	MINNEAPOLIS	39,818.34	114,459,954.70	53,339,571.50	61,120,383.20	11,024,768.92	50,095,614.28	1,258.10
2	HILL CITY	324.20	629,014.18	373,432.10	255,582.08	23,158.31	232,423.77	716.91
4	MCGREGOR	447.43	669,268.17	236,992.82	432,275.35	21,186.24	411,089.11	918.78
6	SOUTH ST. PAUL	3,917.20	6,072,369.24	2,729,400.80	3,342,968.44	466,673.03	2,876,295.41	734.27
11	ANOKA-HENNING	43,279.10	80,355,435.52	46,032,225.52	34,323,210.00	4,871,987.02	29,451,222.98	680.50
12	CENTENNIAL	7,397.63	14,848,252.69	9,636,736.92	5,211,515.77	550,732.45	4,660,783.32	630.04
13	COLUMBIA HEIGHTS	3,718.39	7,532,178.86	3,030,229.97	4,501,948.89	852,830.88	3,649,118.01	981.37
14	FRIDLEY	3,323.92	7,699,399.83	4,809,995.88	2,889,403.95	518,720.15	2,370,683.80	713.22
15	ST. FRANCIS	5,522.77	9,509,746.36	7,198,021.77	2,311,724.59	404,522.56	1,907,202.03	345.33
16	SPRING LAKE	6,221.95	7,882,244.09	3,635,772.54	4,246,471.55	508,117.55	3,738,354.00	600.83
22	DETROIT LAKE	3,291.01	5,466,649.76	4,041,303.15	1,425,346.61	345,251.80	1,080,094.81	328.20
23	FRAZEE	1,047.47	1,380,810.22	885,885.44	494,924.78	42,011.29	452,913.49	432.39
25	PINE POINT	67.16	201,392.81	86,082.95	115,309.86	2,021.45	113,288.41	1,686.84
31	BEMIDJI	5,790.72	12,164,566.51	6,831,516.57	5,333,049.94	733,276.28	4,599,773.66	794.34
32	BLACKDUCK	719.54	1,536,250.91	871,323.03	664,927.88	28,685.04	636,242.84	884.24
36	KELLIHER	288.40	478,196.46	312,795.41	165,401.05	10,235.23	155,165.82	538.02
38	RED LAKE	1,520.29	3,246,782.55	1,432,508.60	1,814,273.95	243,284.50	1,570,989.45	1,033.35
47	SAUK RAPIDS	4,639.01	6,578,448.39	4,301,171.34	2,277,277.05	338,387.33	1,938,889.72	417.95
51	FOLEY	2,111.26	2,652,589.08	1,470,800.09	1,181,788.99	78,133.62	1,103,655.37	522.75
75	ST. CLAIR	746.64	738,922.58	593,993.47	144,929.11	26,891.77	118,037.34	158.09
77	MANKATO	8,738.81	15,226,459.34	9,907,496.53	5,318,962.81	997,701.48	4,321,261.33	494.49
81	COMFREY	188.47	254,591.46	153,086.51	101,504.95	7,296.69	94,208.26	499.86
84	SLEEPY EYE	627.08	987,608.01	517,717.61	469,890.40	50,735.59	419,154.81	668.42
85	SPRINGFIELD	696.42	743,308.95	429,158.36	314,150.59	20,930.16	293,220.43	421.04
88	NEW ULM	2,281.80	4,295,300.68	2,352,338.34	1,942,962.34	187,736.37	1,755,225.97	769.23
91	BARNUM	922.89	1,304,048.73	932,468.96	371,579.77	40,945.80	330,633.97	358.26
93	CARLTON	528.09	778,357.17	607,864.20	170,492.97	21,870.14	148,622.83	281.43
94	CLOQUET	3,089.22	4,493,902.54	3,021,111.62	1,472,790.92	273,281.03	1,199,509.89	388.29

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 Final
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross	Subsidy (D-E)
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
95	CROMWELL	357.06	381,004.40	211,362.17	169,642.23	6,236.68	163,405.55	457.64
97	MOOSE LAKE	734.26	963,282.43	618,352.06	344,930.37	20,156.49	324,773.88	442.31
99	ESKO	1,389.68	1,087,076.23	683,577.48	403,498.75	29,296.59	374,202.16	269.27
100	WRENSHALL	382.58	323,097.55	137,832.09	185,265.46	17,729.13	167,536.33	437.91
108	NORWOOD	1,132.56	1,708,109.09	677,296.11	1,030,812.98	63,495.46	967,317.52	854.10
110	WACONIA	4,266.20	5,789,531.22	3,131,715.29	2,657,815.93	207,896.81	2,449,919.12	574.26
111	WATERTOWN	1,801.12	3,255,632.14	1,873,149.63	1,382,482.51	160,846.04	1,221,636.47	678.26
112	EASTERN CARBONDALE	10,719.51	14,842,295.43	8,030,014.23	6,812,281.20	544,921.67	6,267,359.53	584.67
113	WALKER-AKRON	840.81	1,259,685.34	785,626.93	474,058.41	62,135.75	411,922.66	489.91
115	CASS LAKE	1,263.81	3,072,398.65	1,938,554.67	1,133,843.98	290,428.75	843,415.23	667.36
116	PILLAGER	1,035.79	1,370,399.81	821,332.23	549,067.58	106,393.64	442,673.94	427.38
118	NORTHLAND	409.03	997,883.34	538,086.64	459,796.70	79,103.01	380,693.69	930.72
129	MONTEVIDEO	1,621.53	2,683,313.21	1,694,196.10	989,117.11	88,595.33	900,521.78	555.35
138	NORTH BRAWLEY	3,595.09	4,791,493.49	2,701,568.27	2,089,925.22	261,241.88	1,828,683.34	508.66
139	RUSH CITY	1,030.07	1,225,318.60	448,485.37	776,833.23	35,397.33	741,435.90	719.79
146	BARNESVILLE	991.06	959,175.56	623,233.06	335,942.50	45,517.52	290,424.98	293.04
150	HAWLEY	1,105.99	922,222.65	502,247.72	419,974.93	39,190.64	380,784.29	344.29
152	MOORHEAD	6,488.29	13,309,313.39	8,550,931.02	4,758,382.37	779,596.69	3,978,785.68	613.23
162	BAGLEY	1,154.29	1,943,084.89	1,193,290.75	749,794.14	65,714.28	684,079.86	592.64
166	COOK COUNTY	524.35	731,819.51	208,467.77	523,351.74	40,037.09	483,314.65	921.74
173	MOUNTAIN VIEW	579.53	702,266.31	404,478.95	297,787.36	46,486.82	251,300.54	433.63
177	WINDOM	1,148.35	1,888,737.59	1,133,555.23	755,182.36	109,150.41	646,031.95	562.57
181	BRAINERD	7,409.01	16,711,522.00	10,365,881.66	6,345,640.34	1,087,841.64	5,257,798.70	709.65
182	CROSBY	1,274.22	2,476,220.89	1,435,199.97	1,041,020.92	90,508.20	950,512.72	745.96
186	PEQUOT LAKE	1,875.13	2,076,436.17	1,329,114.23	747,321.94	86,472.80	660,849.14	352.43
191	BURNSVILLE	10,870.64	21,538,088.30	11,323,994.99	10,214,093.31	1,158,908.72	9,055,184.59	832.99
192	FARMINGTON	7,905.69	10,863,584.40	4,439,775.12	6,423,809.28	505,172.47	5,918,636.81	748.66
194	LAKEVILLE	12,715.34	22,541,188.30	10,648,630.06	11,892,558.24	1,140,363.41	10,752,194.83	845.61
195	RANDOLPH	672.76	442,047.72	246,077.56	195,970.16	17,913.80	178,056.36	264.67
196	ROSEMOUNT	31,261.96	63,352,855.42	36,081,349.34	27,271,506.08	3,505,341.99	23,766,164.09	760.23

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
197	WEST ST. P	5,536.84	10,601,430.91	5,903,529.78	4,697,901.13	828,998.35	3,868,902.78	698.76
199	INVER GRO	4,431.85	7,138,288.55	3,385,209.83	3,753,078.72	407,036.23	3,346,042.49	755.00
200	HASTINGS	5,295.37	8,325,225.12	3,860,625.09	4,464,600.03	463,389.86	4,001,210.17	755.61
203	HAYFIELD	871.22	1,295,157.24	671,380.36	623,776.88	74,917.87	548,859.01	629.99
204	KASSON-MA	2,413.03	2,033,189.31	931,674.98	1,101,514.33	80,065.70	1,021,448.63	423.31
206	ALEXANDRI	4,551.65	7,475,070.92	4,563,135.14	2,911,935.78	359,774.70	2,552,161.08	560.71
213	OSAKIS	1,011.52	1,143,966.10	778,847.20	365,118.90	34,621.27	330,497.63	326.73
227	CHATFIELD	1,039.05	896,448.60	468,516.39	427,932.21	23,828.48	404,103.73	388.92
229	LANESBORO	392.87	435,154.49	313,638.64	121,515.85	3,675.60	117,840.25	299.95
238	MABEL-CAN	285.74	293,222.69	138,920.45	154,302.24	15,356.23	138,946.01	486.27
239	RUSHFORD	753.65	942,525.49	542,158.41	400,367.08	23,939.47	376,427.61	499.47
241	ALBERT LEA	3,697.55	9,711,811.48	6,060,990.69	3,650,820.79	608,146.16	3,042,674.63	822.89
242	ALDEN	567.56	574,097.41	398,885.46	175,211.95	19,353.64	155,858.31	274.61
252	CANNON FA	1,369.75	1,652,952.66	764,540.66	888,412.00	92,334.25	796,077.75	581.18
253	GOODHUE	749.97	563,935.23	280,806.62	283,128.61	19,322.76	263,805.85	351.76
255	PINE ISLAND	1,381.67	1,222,963.09	615,475.73	607,487.36	62,431.19	545,056.17	394.49
256	RED WING	3,167.61	6,447,739.18	3,303,731.43	3,144,007.75	367,024.09	2,776,983.66	876.68
261	ASHBY	290.33	240,092.13	149,084.40	91,007.73	4,363.76	86,643.97	298.43
264	HERMAN-NO	99.13	98,679.60	47,120.46	51,559.14	5,239.54	46,319.60	467.26
270	HOPKINS	8,086.93	14,382,348.07	6,632,572.61	7,749,775.46	652,838.40	7,096,937.06	877.58
271	BLOOMINGT	11,826.66	23,101,984.20	11,818,657.10	11,283,327.10	1,226,758.63	10,056,568.47	850.33
272	EDEN PRAIR	10,662.16	16,935,075.61	8,981,615.60	7,953,460.01	948,827.17	7,004,632.84	656.96
273	EDINA	9,770.48	15,287,254.29	8,301,794.71	6,985,459.58	535,274.77	6,450,184.81	660.17
276	MINNETONK	11,045.32	15,859,871.28	9,713,651.45	6,146,219.83	607,939.95	5,538,279.88	501.41
277	WESTONKA	2,541.08	4,543,293.45	1,788,341.52	2,754,951.93	175,578.08	2,579,373.85	1,015.07
278	ORONO	3,237.11	3,510,772.75	2,174,216.91	1,336,555.84	87,738.79	1,248,817.05	385.78
279	OSSEO	23,644.28	48,186,848.51	23,605,560.66	24,581,287.85	3,632,396.09	20,948,891.76	886.00
280	RICHFIELD	4,991.75	10,077,980.50	3,943,600.55	6,134,379.95	844,435.37	5,289,944.58	1,059.74
281	ROBBINSDA	14,219.42	25,984,141.18	11,022,733.22	14,961,407.96	1,822,553.20	13,138,854.76	924.01
282	ST. ANTHON	2,013.64	1,871,704.15	733,562.80	1,138,141.35	59,871.66	1,078,269.69	535.48

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
283	ST. LOUIS P	5,328.68	7,992,253.56	3,532,784.92	4,459,468.64	537,905.01	3,921,563.63	735.94
284	WAYZATA	12,438.27	17,140,467.61	7,223,226.88	9,917,240.73	625,523.48	9,291,717.25	747.03
286	BROOKLYN	2,578.08	3,462,210.63	1,233,750.85	2,228,459.78	189,526.96	2,038,932.82	790.87
294	HOUSTON	2,754.01	1,893,588.18	1,528,987.35	364,600.83	32,357.70	332,243.13	120.64
297	SPRING GR	417.29	419,704.58	152,015.69	267,688.89	18,227.19	249,461.70	597.81
299	CALEDONIA	767.77	1,241,656.54	677,937.71	563,718.83	59,077.11	504,641.72	657.28
300	LACRESCEM	1,396.30	2,297,278.50	1,412,288.80	884,989.70	64,257.54	820,732.16	587.79
306	LAPORTE	337.81	487,747.54	333,188.89	154,558.65	21,665.54	132,893.11	393.40
308	NEVIS	661.57	611,798.88	411,521.49	200,277.39	27,756.69	172,520.70	260.77
309	PARK RAPID	1,696.44	2,764,929.18	1,362,050.49	1,402,878.69	113,108.91	1,289,769.78	760.28
314	BRAHAM	943.70	927,334.48	231,024.83	696,309.65	89,114.53	607,195.12	643.42
316	GREENWAY	1,228.09	2,872,308.09	1,559,635.05	1,312,673.04	148,987.18	1,163,685.86	947.56
317	DEER RIVER	1,018.41	2,120,467.79	1,474,424.69	646,043.10	136,403.91	509,639.19	500.43
318	GRAND RAP	4,555.75	6,178,229.61	4,378,041.36	1,800,188.25	450,294.21	1,349,894.04	296.31
319	NASHWAUK	659.82	1,223,671.27	903,730.66	319,940.61	58,926.85	261,013.76	395.58
323	FRANCONIA	36.75	616.25	(36,441.10)	37,057.35	-	37,057.35	1,008.36
330	HERON LAK	356.17	484,182.20	347,455.10	136,727.10	36,145.57	100,581.53	282.40
332	MORA	1,966.06	2,429,508.84	1,282,579.71	1,146,929.13	152,110.73	994,818.40	506.00
333	OGILVIE	622.43	803,007.94	399,805.78	403,202.16	79,081.99	324,120.17	520.73
345	NEW LONDON	1,593.41	2,235,412.57	1,486,612.37	748,800.20	64,914.91	683,885.29	429.20
347	WILLMAR	4,606.33	7,982,387.34	5,038,848.05	2,943,539.29	365,684.79	2,577,854.50	559.63
356	LANCASTER	178.66	307,873.07	181,236.09	126,636.98	15,302.38	111,334.60	623.16
361	INTERNATIO	1,255.55	1,606,652.08	873,707.81	732,944.27	39,908.23	693,036.04	551.98
362	LITTLEFORK	403.21	512,825.72	394,502.81	118,322.91	7,235.25	111,087.66	275.51
363	SOUTH KOC	405.56	718,880.73	605,401.50	113,479.23	28,394.33	85,084.90	209.80
378	DAWSON	581.19	803,292.37	518,125.28	285,167.09	42,055.38	243,111.71	418.30
381	LAKE SUPE	1,607.44	2,301,226.95	1,178,622.45	1,122,604.50	56,239.59	1,066,364.91	663.39
390	LAKE OF TH	526.73	790,623.32	429,788.50	360,834.82	40,271.72	320,563.10	608.59
391	CLEVELAND	511.86	383,108.04	247,159.63	135,948.41	15,176.65	120,771.76	235.95
402	HENDRICKS	104.16	201,456.76	98,234.78	103,221.98	18,179.26	85,042.72	816.46

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
403	IVANHOE	214.64	211,763.19	62,511.88	149,251.31	16,999.21	132,252.10	616.16
404	LAKE BENT	191.66	252,287.45	189,553.60	62,733.85	12,844.99	49,888.86	260.30
413	MARSHALL	2,578.78	4,106,220.76	2,672,153.59	1,434,067.17	169,007.28	1,265,059.89	490.57
414	MINNEOTA	540.27	694,627.06	490,291.25	204,335.81	12,018.17	192,317.64	355.97
415	LYND	192.25	247,682.53	131,703.22	115,979.31	7,272.69	108,706.62	565.44
423	HUTCHINSON	3,359.90	4,889,361.18	2,846,137.53	2,043,223.65	176,993.66	1,866,229.99	555.44
424	LESTER PARK	483.60	390,526.25	49,052.05	341,474.20	23,706.96	317,767.24	657.09
432	MAHONOMIE	696.90	1,098,481.12	347,712.30	750,768.82	41,184.63	709,584.19	1,018.20
435	WAUBUN	637.76	905,130.32	357,881.45	547,248.87	58,684.70	488,564.17	766.06
441	MARSHALL	443.07	662,011.89	436,965.27	225,046.62	17,345.04	207,701.58	468.78
447	GRYGLA	180.03	274,803.09	206,186.04	68,617.05	639.57	67,977.48	377.59
458	TRUMAN	242.43	282,574.84	78,374.93	204,199.91	15,835.89	188,364.02	776.98
463	EDEN VALLEY	1,085.12	1,238,940.86	790,381.05	448,559.81	60,906.23	387,653.58	357.24
465	LITCHFIELD	1,950.26	2,868,073.21	1,558,518.90	1,309,554.31	129,959.09	1,179,595.22	604.84
466	DASSEL-CO	2,553.80	3,213,705.72	1,923,080.43	1,290,625.29	118,569.58	1,172,055.71	458.95
473	ISLE	555.06	685,347.68	372,804.05	312,543.63	16,235.20	296,308.43	533.83
477	PRINCETON	3,762.14	4,541,310.09	2,315,798.48	2,225,511.61	290,290.25	1,935,221.36	514.39
480	ONAMIA	702.63	2,362,521.80	1,678,029.81	684,491.99	153,957.37	530,534.62	755.07
482	LITTLE FALL	2,846.33	4,512,117.18	2,494,578.90	2,017,538.28	210,315.59	1,807,222.69	634.93
484	PIERZ	1,286.62	1,653,001.79	972,807.96	680,193.83	65,454.00	614,739.83	477.79
485	ROYALTON	1,027.02	1,176,667.83	744,128.45	432,539.38	51,836.54	380,702.84	370.69
486	SWANVILLE	362.87	410,965.76	229,453.93	181,511.83	14,938.97	166,572.86	459.04
487	UPSALA	418.87	370,499.19	117,669.83	252,829.36	28,038.71	224,790.65	536.66
492	AUSTIN	5,306.33	9,882,599.64	5,666,710.14	4,215,889.50	831,110.24	3,384,779.26	637.88
495	GRAND MEADOWS	452.91	596,072.38	449,831.21	146,241.17	21,679.84	124,561.33	275.02
497	LYLE	272.17	431,925.40	237,142.49	194,782.91	24,014.64	170,768.27	627.43
499	LEROY	328.34	584,772.06	401,184.74	183,587.32	42,050.56	141,536.76	431.07
500	SOUTHLAND	535.28	955,775.49	595,601.83	360,173.66	70,135.02	290,038.64	541.84
505	FULDA	372.27	764,844.01	495,114.85	269,729.16	23,184.32	246,544.84	662.27
507	NICOLLET	386.00	478,934.50	258,348.12	220,586.38	13,247.19	207,339.19	537.15

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
508	ST. PETER	2,222.00	3,803,596.03	2,051,856.64	1,751,739.39	263,641.91	1,488,097.48	669.71
511	ADRIAN	685.89	907,453.77	691,994.53	215,459.24	35,914.42	179,544.82	261.77
514	ELLSWORTH	182.06	324,453.70	210,117.95	114,335.75	7,414.04	106,921.71	587.29
518	WORTHINGTON	3,165.46	5,138,296.46	3,146,912.43	1,991,384.03	256,491.15	1,734,892.88	548.07
531	BYRON	2,182.20	2,080,678.64	1,189,186.94	891,491.70	107,750.30	783,741.40	359.15
533	DOVER-EYON	1,372.91	1,213,265.92	683,985.22	529,280.70	22,171.98	507,108.72	369.37
534	STEWARTVILLE	2,252.47	2,629,234.74	1,432,308.03	1,196,926.71	138,364.71	1,058,562.00	469.96
535	ROCHESTER	18,772.26	30,821,994.51	19,964,473.63	10,857,520.88	1,814,872.85	9,042,648.03	481.70
542	BATTLE LAKE	525.11	341,386.00	118,940.40	222,445.60	8,551.90	213,893.70	407.33
544	FERGUS FALLS	3,024.58	3,304,062.58	1,479,935.16	1,824,127.42	153,403.80	1,670,723.62	552.38
545	HENNING	441.67	469,221.87	186,846.10	282,375.77	16,633.83	265,741.94	601.68
547	PARKERS FALLS	607.73	815,804.21	604,389.81	211,414.40	49,270.62	162,143.78	266.80
548	PELICAN RIVER	1,052.92	919,411.21	350,113.06	569,298.15	37,071.18	532,226.97	505.48
549	PERHAM	1,569.19	1,951,963.93	1,036,220.70	915,743.23	113,465.34	802,277.89	511.27
550	UNDERWOOD	651.08	493,120.37	346,849.03	146,271.34	12,554.87	133,716.47	205.38
553	NEW YORK	817.42	1,007,349.95	569,273.44	438,076.51	31,103.29	406,973.22	497.88
561	GOODRIDGE	214.86	320,001.25	203,448.54	116,552.71	2,449.08	114,103.63	531.06
564	THIEF RIVER	2,310.01	2,477,199.25	1,435,339.29	1,041,859.96	84,708.83	957,151.13	414.35
577	WILLOW RIVER	508.91	552,298.58	279,485.85	272,812.73	22,086.60	250,726.13	492.67
578	PINE CITY	1,914.77	3,499,673.11	2,438,212.93	1,061,460.18	145,775.87	915,684.31	478.22
581	EDGERTON	418.81	672,296.07	537,340.91	134,955.16	27,003.87	107,951.29	257.76
592	CLIMAX	216.74	251,168.28	170,825.24	80,343.04	10,459.41	69,883.63	322.43
593	CROOKSTON	1,415.16	2,348,292.02	1,450,928.61	897,363.41	68,343.22	829,020.19	585.81
595	EAST GRANITE	2,025.90	2,491,531.75	1,578,863.86	912,667.89	59,851.73	852,816.16	420.96
599	FERTILE-BELT	500.91	785,978.42	506,611.80	279,366.62	9,068.65	270,297.97	539.61
600	FISHER	297.99	264,938.31	151,551.09	113,387.22	10,499.27	102,887.95	345.27
601	FOSSTON	755.12	1,095,208.09	619,236.82	475,971.27	30,094.66	445,876.61	590.47
621	MOUNDSVILLE	12,170.09	26,004,081.86	16,645,031.61	9,359,050.25	1,395,436.51	7,963,613.74	654.36
622	NORTH ST. PAUL	12,501.65	24,140,715.30	12,273,662.34	11,867,052.96	2,379,963.86	9,487,089.10	758.87
623	ROSEVILLE	8,387.14	16,384,324.69	7,910,494.24	8,473,830.45	976,430.93	7,497,399.52	893.92

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 Final
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross	Subsidy (D-E)
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
624	WHITE BEA	9,288.17	18,206,703.99	8,694,590.49	9,512,113.50	859,747.97	8,652,365.53	931.55
625	ST. PAUL	42,970.42	102,805,094.34	56,612,623.85	46,192,470.49	7,453,065.90	38,739,404.59	901.54
630	RED LAKE F	418.94	640,673.05	357,482.27	283,190.78	5,140.35	278,050.43	663.70
635	MILROY	63.50	49,036.29	11,185.21	37,851.08	1,400.83	36,450.25	574.02
640	WABASSO	454.89	393,890.68	233,035.73	160,854.95	12,148.99	148,705.96	326.91
656	FARIBAULT	4,412.75	8,825,444.93	4,931,694.10	3,893,750.83	657,740.93	3,236,009.90	733.33
659	NORTHFIELD	4,459.05	7,322,879.42	4,172,682.15	3,150,197.27	358,781.45	2,791,415.82	626.01
671	HILLS-BEAV	384.86	340,183.71	214,715.48	125,468.23	10,820.15	114,648.08	297.90
676	BADGER	289.34	263,127.87	158,082.31	105,045.56	5,095.66	99,949.90	345.44
682	ROSEAU	1,387.67	1,713,037.57	1,021,734.85	691,302.72	23,607.55	667,695.17	481.16
690	WARROAD	1,177.60	1,625,607.65	976,625.52	648,982.13	78,860.20	570,121.93	484.14
695	CHISHOLM	829.76	1,030,976.31	507,166.92	523,809.39	34,457.03	489,352.36	589.75
696	ELY	622.88	730,168.58	476,437.97	253,730.61	49,922.13	203,808.48	327.20
698	FLOODWOC	296.73	494,308.92	385,110.79	109,198.13	21,699.56	87,498.57	294.88
700	HERMANTO	2,334.78	3,156,747.45	2,037,383.49	1,119,363.96	63,801.03	1,055,562.93	452.10
701	HIBBING	2,729.38	3,357,733.07	2,264,007.21	1,093,725.86	130,167.06	963,558.80	353.03
704	PROCTOR	2,032.47	2,570,560.20	1,475,641.85	1,094,918.35	109,245.72	985,672.63	484.96
706	VIRGINIA	1,971.99	3,066,896.44	1,867,619.76	1,199,276.68	183,256.94	1,016,019.74	515.23
707	NETT LAKE	152.43	339,329.42	18,274.68	321,054.74	28,312.05	292,742.69	1,920.51
709	DULUTH	9,596.10	18,788,054.39	11,682,257.49	7,105,796.90	1,116,310.88	5,989,486.02	624.16
712	MOUNTAIN I	572.06	1,383,456.48	1,279,576.83	103,879.65	34,114.53	69,765.12	121.95
716	BELLE PLAI	1,834.57	2,382,442.84	1,258,020.89	1,124,421.95	144,244.39	980,177.56	534.28
717	JORDAN	2,070.02	2,753,543.29	1,445,791.66	1,307,751.63	129,701.66	1,178,049.97	569.10
719	PRIOR LAKE	8,580.10	12,238,487.71	5,862,631.58	6,375,856.13	833,369.92	5,542,486.21	645.97
720	SHAKOPEE	8,781.99	14,168,976.35	6,818,130.78	7,350,845.57	571,707.63	6,779,137.94	771.94
721	NEW PRAG	4,506.40	5,603,489.03	2,875,457.28	2,728,031.75	289,125.99	2,438,905.76	541.21
726	BECKER	3,163.44	3,889,988.17	1,763,773.60	2,126,214.57	123,146.51	2,003,068.06	633.19
727	BIG LAKE	3,731.36	6,075,653.60	2,156,201.70	3,919,451.90	272,190.37	3,647,261.53	977.46
728	ELK RIVER	14,752.17	24,753,401.51	14,145,339.34	10,608,062.17	1,143,545.68	9,464,516.49	641.57
738	HOLDINGFO	1,169.58	1,020,450.81	483,869.70	536,581.11	43,977.88	492,603.23	421.18

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
739	KIMBALL	766.73	936,674.97	573,754.91	362,920.06	33,995.45	328,924.61	429.00
740	MELROSE	1,598.67	2,039,801.14	1,006,856.59	1,032,944.55	83,063.31	949,881.24	594.17
741	PAYNESVIL	1,103.02	1,781,571.23	1,001,852.08	779,719.15	37,441.13	742,278.02	672.95
742	ST. CLOUD	11,384.36	25,668,803.15	15,234,747.64	10,434,055.51	1,075,712.54	9,358,342.97	822.04
743	SAUK CENT	1,077.82	1,482,946.58	844,680.52	638,266.06	84,378.13	553,887.93	513.90
745	ALBANY	1,967.19	2,652,551.78	1,408,723.83	1,243,827.95	109,050.07	1,134,777.88	576.85
748	SARTELL	4,251.10	5,310,413.58	2,893,418.50	2,416,995.08	159,314.87	2,257,680.21	531.08
750	ROCORI	2,365.97	2,595,928.55	1,631,564.88	964,363.67	106,611.10	857,752.57	362.54
756	BLOOMING	828.69	649,638.14	353,924.91	295,713.23	39,238.34	256,474.89	309.49
761	OWATONNA	5,497.67	7,829,872.99	4,173,114.96	3,656,758.03	423,543.38	3,233,214.65	588.11
763	MEDFORD	975.30	742,664.68	344,542.11	398,122.57	26,529.62	371,592.95	381.00
768	HANCOCK	353.18	316,059.53	172,713.34	143,346.19	11,828.72	131,517.47	372.38
771	CHOKIO-ALB	183.02	149,133.83	71,980.43	77,153.40	6,732.79	70,420.61	384.77
775	KERKHOVE	709.78	731,502.29	519,864.63	211,637.66	27,781.14	183,856.52	259.03
777	BENSON	998.28	1,622,038.30	1,435,369.18	186,669.12	51,843.02	134,826.10	135.06
786	BERTHA-HE	482.84	726,569.40	468,739.45	257,829.95	30,679.42	227,150.53	470.45
787	BROWERVIL	489.30	785,127.19	599,707.10	185,420.09	36,750.21	148,669.88	303.84
801	BROWNS V	103.33	145,657.97	83,890.47	61,767.50	6,908.91	54,858.59	530.91
803	WHEATON	475.09	533,445.04	305,004.80	228,440.24	13,040.00	215,400.24	453.39
811	WABASHA	661.91	1,361,856.24	810,879.84	550,976.40	59,061.00	491,915.40	743.18
813	LAKE CITY	1,450.77	1,725,550.69	861,954.88	863,595.81	102,673.69	760,922.12	524.50
815	PRINSBURG	2.65	210,959.66	174,574.01	36,385.65	8,211.52	28,174.13	10,631.75
818	VERNDALE	584.71	791,943.74	570,599.99	221,343.75	29,920.56	191,423.19	327.38
820	SEBEKA	581.19	676,418.98	370,351.86	306,067.12	13,274.64	292,792.48	503.78
821	MENAHGA	1,062.73	1,074,738.99	538,943.17	535,795.82	26,695.66	509,100.16	479.05
829	WASECA	2,171.14	3,734,610.70	3,208,749.81	525,860.89	168,788.30	357,072.59	164.46
831	FOREST LA	7,642.51	12,202,395.11	6,716,113.16	5,486,281.95	582,455.93	4,903,826.02	641.65
832	MAHTOMED	3,863.06	4,855,151.73	2,146,191.94	2,708,959.79	134,856.23	2,574,103.56	666.34
833	SOUTH WAS	20,542.38	29,686,117.07	15,297,714.41	14,388,402.66	1,897,972.53	12,490,430.13	608.03
834	STILLWATER	9,890.12	16,111,473.76	6,999,076.56	9,112,397.20	808,403.71	8,303,993.49	839.63

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 Final
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
836	BUTTERFIELD	285.70	338,976.98	198,917.79	140,059.19	24,260.28	115,798.91	405.32
837	MADELIA	600.81	1,094,631.12	625,836.83	468,794.29	33,051.29	435,743.00	725.26
840	ST. JAMES	1,175.02	1,714,931.07	780,204.52	934,726.55	61,588.19	873,138.36	743.08
846	BRECKENRIDGE	775.65	1,013,918.58	458,188.38	555,730.20	31,094.04	524,636.16	676.38
850	ROTHSAY	298.54	158,218.49	79,005.78	79,212.71	11,203.80	68,008.91	227.81
852	CAMPBELL	152.29	195,549.18	139,120.62	56,428.56	9,655.38	46,773.18	307.13
857	LEWISTON	853.02	991,329.08	624,815.01	366,514.07	38,452.55	328,061.52	384.59
858	ST. CHARLES	1,107.21	1,089,515.76	664,108.11	425,407.65	43,432.80	381,974.85	344.99
861	WINONA	3,638.23	9,881,714.34	5,774,966.39	4,106,747.95	532,815.66	3,573,932.29	982.33
876	ANNANDALE	1,947.52	2,971,275.23	1,758,719.77	1,212,555.46	131,720.81	1,080,834.65	554.98
877	BUFFALO	6,715.24	10,035,592.09	5,196,862.77	4,838,729.32	485,578.59	4,353,150.73	648.25
879	DELANO	2,732.85	3,012,455.22	1,697,688.70	1,314,766.52	156,046.79	1,158,719.73	424.00
881	MAPLE LAKE	1,062.86	1,901,918.47	839,603.58	1,062,314.89	101,959.85	960,355.04	903.56
882	MONTICELLO	4,631.93	8,860,595.12	8,815,678.04	44,917.08	425,275.86	(380,358.78)	(82.12)
883	ROCKFORD	1,882.22	2,379,739.66	1,099,476.91	1,280,262.75	112,097.49	1,168,165.26	620.63
885	ST. MICHAEL	6,546.40	5,223,899.61	2,026,040.99	3,197,858.62	162,557.58	3,035,301.04	463.66
891	CANBY	587.08	588,594.74	371,805.83	216,788.91	36,839.02	179,949.89	306.52
911	CAMBRIDGE	5,938.09	7,429,358.90	3,801,499.64	3,627,859.26	456,893.83	3,170,965.43	534.00
912	MILACA	2,194.32	2,981,390.83	1,518,494.04	1,462,896.79	229,683.65	1,233,213.14	562.00
914	ULEN-HITTE	342.05	393,060.28	220,709.60	172,350.68	50,662.68	121,688.00	355.76
2071	LAKE CRYSTAL	972.36	1,433,560.26	791,924.79	641,635.47	64,210.70	577,424.77	593.84
2125	TRITON	1,364.58	1,369,452.28	573,260.11	796,192.17	116,038.92	680,153.25	498.43
2134	UNITED SOLUTIONS	746.55	1,604,271.26	963,932.65	640,338.61	80,544.03	559,794.58	749.84
2135	MAPLE RIVER	1,180.99	2,319,039.59	1,672,632.30	646,407.29	85,523.63	560,883.66	474.93
2137	KINGSLAND	702.79	948,539.29	357,219.26	591,320.03	57,726.48	533,593.55	759.25
2142	ST. LOUIS COUNTY	2,160.27	3,070,523.93	1,502,466.96	1,568,056.97	116,053.92	1,452,003.05	672.14
2143	WATERVILLE	1,028.21	1,441,236.41	847,373.86	593,862.55	91,264.14	502,598.41	488.81
2144	CHISAGO LAKE	3,811.48	6,500,485.83	3,788,408.40	2,712,077.43	277,976.90	2,434,100.53	638.62
2149	MINNEWASHTON	1,238.54	4,529,982.37	3,727,247.72	802,734.65	143,869.37	658,865.28	531.97
2154	EVELETH-GARDNER	1,176.04	1,221,026.99	792,068.59	428,958.40	50,133.77	378,824.63	322.12

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
2155	WADENA-DI	1,161.04	1,578,503.34	651,567.08	926,936.26	107,055.75	819,880.51	706.16
2159	BUFFALO LA	649.72	817,552.43	349,769.72	467,782.71	65,681.13	402,101.58	618.88
2164	DILWORTH-C	1,719.14	1,723,588.58	1,110,033.40	613,555.18	62,260.27	551,294.91	320.68
2165	HINCKLEY-F	1,084.46	1,795,747.09	737,147.22	1,058,599.87	70,616.62	987,983.25	911.04
2167	LAKEVIEW	753.45	843,635.93	502,570.15	341,065.78	41,752.69	299,313.09	397.26
2168	NRHEG	1,107.71	1,373,313.09	982,329.15	390,983.94	59,909.96	331,073.98	298.88
2169	MURRAY CO	835.20	1,036,624.83	665,007.91	371,616.92	29,038.35	342,578.57	410.18
2170	STAPLES-M	1,366.23	2,446,211.69	1,352,487.50	1,093,724.19	95,125.54	998,598.65	730.92
2171	KITTSOON CE	330.81	445,093.87	204,686.12	240,407.75	6,266.04	234,141.71	707.78
2172	KENYON-W	960.88	1,224,954.67	541,779.43	683,175.24	55,118.93	628,056.31	653.63
2174	PINE RIVER	1,022.90	1,703,799.22	965,537.41	738,261.81	83,422.51	654,839.30	640.18
2176	WARREN-AL	477.54	684,418.83	314,123.68	370,295.15	50,203.82	320,091.33	670.29
2180	MACCRAY	772.43	1,155,007.53	669,476.10	485,531.43	52,637.55	432,893.88	560.43
2184	LUVERNE	1,382.29	1,956,190.28	1,235,593.70	720,596.58	67,280.62	653,315.96	472.63
2190	YELLOW ME	924.24	2,213,940.66	905,098.16	1,308,842.50	79,657.31	1,229,185.19	1,329.94
2198	FILLMORE C	656.01	701,708.46	401,489.09	300,219.37	26,021.96	274,197.41	417.98
2215	NORMAN CO	357.82	532,301.26	288,874.92	243,426.34	25,412.07	218,014.27	609.28
2310	SIBLEY EAS	1,397.11	1,580,269.45	744,501.26	835,768.19	93,465.39	742,302.80	531.31
2311	CLEARBROO	501.35	602,953.86	381,454.35	221,499.51	29,730.31	191,769.20	382.51
2342	WEST CENT	842.60	932,878.59	432,395.10	500,483.49	46,926.42	453,557.07	538.28
2358	TRI-COUNTY	228.18	352,201.48	105,732.92	246,468.56	2,975.73	243,492.83	1,067.11
2364	BELGRADE-	767.75	897,194.59	568,388.93	328,805.66	38,073.53	290,732.13	378.68
2365	G.F.W.	909.49	1,604,148.08	743,080.08	861,068.00	93,504.21	767,563.79	843.95
2396	A.C.G.C.	902.93	1,276,555.78	722,949.87	553,605.91	54,152.66	499,453.25	553.15
2397	LESUEUR-H	1,212.42	1,654,685.39	860,056.75	794,628.64	118,543.91	676,084.73	557.63
2448	MARTIN CO	895.38	978,613.38	556,093.66	422,519.72	15,189.91	407,329.81	454.92
2527	NORMAN CT	325.99	558,896.02	345,131.48	213,764.54	26,364.89	187,399.65	574.86
2534	BIRD ISLAN	848.81	873,205.61	411,197.76	462,007.85	67,826.79	394,181.06	464.39
2536	GRANADA H	232.56	150,840.09	15,445.29	135,394.80	20,699.07	114,695.73	493.19
2580	EAST CENT	871.65	1,246,145.17	534,112.72	712,032.45	84,319.61	627,712.84	720.14

Table 3
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
2609	WIN-E-MAC	497.10	628,296.55	324,880.16	303,416.39	17,541.98	285,874.41	575.08
2683	GREENBUS	494.70	617,440.52	342,529.32	274,911.20	11,982.31	262,928.89	531.49
2687	HOWARD LA	1,247.49	1,830,201.57	927,063.51	903,138.06	73,405.01	829,733.05	665.12
2689	PIPESTONE	1,299.01	2,339,820.93	1,481,014.35	858,806.58	92,036.75	766,769.83	590.27
2711	MESABI EA	1,083.57	1,756,504.68	1,079,370.44	677,134.24	86,805.05	590,329.19	544.80
2752	FAIRMONT A	2,002.68	2,395,709.03	1,126,804.72	1,268,904.31	141,032.37	1,127,871.94	563.18
2753	LONG PRAIR	1,080.95	1,590,204.55	519,450.12	1,070,754.43	67,513.50	1,003,240.93	928.11
2754	CEDAR MOU	576.46	910,825.49	704,364.63	206,460.86	44,027.32	162,433.54	281.78
2759	EAGLE BEN	307.99	324,902.24	60,608.43	264,293.81	13,130.56	251,163.25	815.49
2769	MORRIS AR	1,189.84	1,760,843.62	1,154,970.90	605,872.72	58,996.80	546,875.92	459.62
2805	ZUMBROTA-	1,266.90	1,433,603.32	824,851.71	608,751.61	55,189.06	553,562.55	436.94
2835	JANESVILLE	678.19	1,342,874.00	790,035.70	552,838.30	68,938.17	483,900.13	713.52
2853	LAC QUI PA	873.67	1,419,442.53	803,259.47	616,183.06	80,912.48	535,270.58	612.67
2854	ADA-BORUP	561.23	952,173.43	581,238.40	370,935.03	40,915.70	330,019.33	588.03
2856	STEPHEN-A	370.20	591,415.29	349,877.85	241,537.44	7,361.58	234,175.86	632.57
2859	GLENCOE-S	1,856.25	3,201,136.92	1,670,282.38	1,530,854.54	107,802.02	1,423,052.52	766.63
2860	BLUE EART	1,430.76	1,598,506.98	715,098.43	883,408.55	77,043.15	806,365.40	563.59
2884	RED ROCK	456.72	486,523.02	211,305.37	275,217.65	50,714.04	224,503.61	491.56
2886	GLENVILLE-	403.78	564,915.83	186,709.68	378,206.15	39,475.69	338,730.46	838.90
2888	CLINTON-GR	386.83	527,341.82	293,479.80	233,862.02	29,290.06	204,571.96	528.84
2889	LAKE PARK	797.47	602,870.89	209,390.95	393,479.94	36,595.88	356,884.06	447.52
2890	RENVILLE C	591.37	935,161.09	513,770.37	421,390.72	35,104.98	386,285.74	653.20
2895	JACKSON C	1,430.78	1,725,545.88	943,330.83	782,215.05	129,493.67	652,721.38	456.20
2897	REDWOOD	1,237.74	1,496,624.66	777,788.12	718,836.54	137,415.29	581,421.25	469.74
2898	WESTBROC	477.41	550,084.76	290,970.34	259,114.42	27,577.36	231,537.06	484.99
2899	PLAINVIEW-	1,690.94	1,419,066.36	788,370.97	630,695.39	43,451.86	587,243.53	347.29
2902	RTR	640.28	636,825.63	382,019.55	254,806.08	7,685.94	247,120.14	385.96
2903	ORTONVILLE	563.18	884,542.29	658,832.58	225,709.71	35,809.36	189,900.35	337.19
2904	TRACY-BAL	881.41	934,026.37	503,974.30	430,052.07	38,827.16	391,224.91	443.86
2905	TRI-CITY UN	2,083.75	2,851,044.75	1,226,880.46	1,624,164.29	228,453.51	1,395,710.78	669.81

Table 3
 SPECIAL EDUCATION CROSS-SUBSIDIES
 FY 2014 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
2906	RED LAKE C	420.98	599,091.85	361,548.63	237,543.22	10,766.93	226,776.29	538.69
2907	ROUND LAK	274.00	287,137.95	(22,908.61)	310,046.56	15,828.52	294,218.04	1,073.79
2908	BRANDON-E	491.41	299,137.91	109,550.41	189,587.50	29,846.95	159,740.55	325.07

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
815	PRINSBURG	2.65	210,959.66	174,574.01	36,385.65	8,211.52	28,174.13	10,631.75
707	NETT LAKE	152.43	339,329.42	18,274.68	321,054.74	28,312.05	292,742.69	1,920.51
25	PINE POINT	67.16	201,392.81	86,082.95	115,309.86	2,021.45	113,288.41	1,686.84
2190	YELLOW ME	924.24	2,213,940.66	905,098.16	1,308,842.50	79,657.31	1,229,185.19	1,329.94
1	MINNEAPOL	39,818.34	114,459,954.70	53,339,571.50	61,120,383.20	11,024,768.92	50,095,614.28	1,258.10
2907	ROUND LAK	274.00	287,137.95	(22,908.61)	310,046.56	15,828.52	294,218.04	1,073.79
2358	TRI-COUNTY	228.18	352,201.48	105,732.92	246,468.56	2,975.73	243,492.83	1,067.11
280	RICHFIELD	4,991.75	10,077,980.50	3,943,600.55	6,134,379.95	844,435.37	5,289,944.58	1,059.74
38	RED LAKE	1,520.29	3,246,782.55	1,432,508.60	1,814,273.95	243,284.50	1,570,989.45	1,033.35
432	MAHNOMEN	696.90	1,098,481.12	347,712.30	750,768.82	41,184.63	709,584.19	1,018.20
277	WESTONKA	2,541.08	4,543,293.45	1,788,341.52	2,754,951.93	175,578.08	2,579,373.85	1,015.07
323	FRANCONIA	36.75	616.25	(36,441.10)	37,057.35	-	37,057.35	1,008.36
861	WINONA	3,638.23	9,881,714.34	5,774,966.39	4,106,747.95	532,815.66	3,573,932.29	982.33
13	COLUMBIA H	3,718.39	7,532,178.86	3,030,229.97	4,501,948.89	852,830.88	3,649,118.01	981.37
727	BIG LAKE	3,731.36	6,075,653.60	2,156,201.70	3,919,451.90	272,190.37	3,647,261.53	977.46
316	GREENWAY	1,228.09	2,872,308.09	1,559,635.05	1,312,673.04	148,987.18	1,163,685.86	947.56
624	WHITE BEA	9,288.17	18,206,703.99	8,694,590.49	9,512,113.50	859,747.97	8,652,365.53	931.55
118	NORTHLAND	409.03	997,883.34	538,086.64	459,796.70	79,103.01	380,693.69	930.72
2753	LONG PRAIR	1,080.95	1,590,204.55	519,450.12	1,070,754.43	67,513.50	1,003,240.93	928.11
281	ROBBINSDA	14,219.42	25,984,141.18	11,022,733.22	14,961,407.96	1,822,553.20	13,138,854.76	924.01
166	COOK COUN	524.35	731,819.51	208,467.77	523,351.74	40,037.09	483,314.65	921.74
4	MCGREGOR	447.43	669,268.17	236,992.82	432,275.35	21,186.24	411,089.11	918.78
2165	HINCKLEY-F	1,084.46	1,795,747.09	737,147.22	1,058,599.87	70,616.62	987,983.25	911.04
881	MAPLE LAK	1,062.86	1,901,918.47	839,603.58	1,062,314.89	101,959.85	960,355.04	903.56
625	ST. PAUL	42,970.42	102,805,094.34	56,612,623.85	46,192,470.49	7,453,065.90	38,739,404.59	901.54
623	ROSEVILLE	8,387.14	16,384,324.69	7,910,494.24	8,473,830.45	976,430.93	7,497,399.52	893.92
279	OSSEO	23,644.28	48,186,848.51	23,605,560.66	24,581,287.85	3,632,396.09	20,948,891.76	886.00
32	BLACKDUCK	719.54	1,536,250.91	871,323.03	664,927.88	28,685.04	636,242.84	884.24
270	HOPKINS	8,086.93	14,382,348.07	6,632,572.61	7,749,775.46	652,838.40	7,096,937.06	877.58
256	RED WING	3,167.61	6,447,739.18	3,303,731.43	3,144,007.75	367,024.09	2,776,983.66	876.68

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
108	NORWOOD	1,132.56	1,708,109.09	677,296.11	1,030,812.98	63,495.46	967,317.52	854.10
271	BLOOMINGT	11,826.66	23,101,984.20	11,818,657.10	11,283,327.10	1,226,758.63	10,056,568.47	850.33
194	LAKEVILLE	12,715.34	22,541,188.30	10,648,630.06	11,892,558.24	1,140,363.41	10,752,194.83	845.61
2365	G.F.W.	909.49	1,604,148.08	743,080.08	861,068.00	93,504.21	767,563.79	843.95
834	STILLWATER	9,890.12	16,111,473.76	6,999,076.56	9,112,397.20	808,403.71	8,303,993.49	839.63
2886	GLENVILLE-	403.78	564,915.83	186,709.68	378,206.15	39,475.69	338,730.46	838.90
191	BURNSVILLE	10,870.64	21,538,088.30	11,323,994.99	10,214,093.31	1,158,908.72	9,055,184.59	832.99
241	ALBERT LEA	3,697.55	9,711,811.48	6,060,990.69	3,650,820.79	608,146.16	3,042,674.63	822.89
742	ST. CLOUD	11,384.36	25,668,803.15	15,234,747.64	10,434,055.51	1,075,712.54	9,358,342.97	822.04
402	HENDRICKS	104.16	201,456.76	98,234.78	103,221.98	18,179.26	85,042.72	816.46
2759	EAGLE BEND	307.99	324,902.24	60,608.43	264,293.81	13,130.56	251,163.25	815.49
31	BEMIDJI	5,790.72	12,164,566.51	6,831,516.57	5,333,049.94	733,276.28	4,599,773.66	794.34
286	BROOKLYN	2,578.08	3,462,210.63	1,233,750.85	2,228,459.78	189,526.96	2,038,932.82	790.87
458	TRUMAN	242.43	282,574.84	78,374.93	204,199.91	15,835.89	188,364.02	776.98
720	SHAKOPEE	8,781.99	14,168,976.35	6,818,130.78	7,350,845.57	571,707.63	6,779,137.94	771.94
88	NEW ULM	2,281.80	4,295,300.68	2,352,338.34	1,942,962.34	187,736.37	1,755,225.97	769.23
2859	GLENCOE-S	1,856.25	3,201,136.92	1,670,282.38	1,530,854.54	107,802.02	1,423,052.52	766.63
435	WAUBUN	637.76	905,130.32	357,881.45	547,248.87	58,684.70	488,564.17	766.06
309	PARK RAPID	1,696.44	2,764,929.18	1,362,050.49	1,402,878.69	113,108.91	1,289,769.78	760.28
196	ROSEMOUN	31,261.96	63,352,855.42	36,081,349.34	27,271,506.08	3,505,341.99	23,766,164.09	760.23
2137	KINGSLAND	702.79	948,539.29	357,219.26	591,320.03	57,726.48	533,593.55	759.25
622	NORTH ST. I	12,501.65	24,140,715.30	12,273,662.34	11,867,052.96	2,379,963.86	9,487,089.10	758.87
200	HASTINGS	5,295.37	8,325,225.12	3,860,625.09	4,464,600.03	463,389.86	4,001,210.17	755.61
480	ONAMIA	702.63	2,362,521.80	1,678,029.81	684,491.99	153,957.37	530,534.62	755.07
199	INVER GROV	4,431.85	7,138,288.55	3,385,209.83	3,753,078.72	407,036.23	3,346,042.49	755.00
2134	UNITED SOU	746.55	1,604,271.26	963,932.65	640,338.61	80,544.03	559,794.58	749.84
192	FARMINGTC	7,905.69	10,863,584.40	4,439,775.12	6,423,809.28	505,172.47	5,918,636.81	748.66
284	WAYZATA	12,438.27	17,140,467.61	7,223,226.88	9,917,240.73	625,523.48	9,291,717.25	747.03
182	CROSBY	1,274.22	2,476,220.89	1,435,199.97	1,041,020.92	90,508.20	950,512.72	745.96
811	WABASHA	661.91	1,361,856.24	810,879.84	550,976.40	59,061.00	491,915.40	743.18

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
840	ST. JAMES	1,175.02	1,714,931.07	780,204.52	934,726.55	61,588.19	873,138.36	743.08
283	ST. LOUIS P	5,328.68	7,992,253.56	3,532,784.92	4,459,468.64	537,905.01	3,921,563.63	735.94
6	SOUTH ST. I	3,917.20	6,072,369.24	2,729,400.80	3,342,968.44	466,673.03	2,876,295.41	734.27
656	FARIBAULT	4,412.75	8,825,444.93	4,931,694.10	3,893,750.83	657,740.93	3,236,009.90	733.33
2170	STAPLES-M	1,366.23	2,446,211.69	1,352,487.50	1,093,724.19	95,125.54	998,598.65	730.92
837	MADELIA	600.81	1,094,631.12	625,836.83	468,794.29	33,051.29	435,743.00	725.26
2580	EAST CENT	871.65	1,246,145.17	534,112.72	712,032.45	84,319.61	627,712.84	720.14
139	RUSH CITY	1,030.07	1,225,318.60	448,485.37	776,833.23	35,397.33	741,435.90	719.79
2	HILL CITY	324.20	629,014.18	373,432.10	255,582.08	23,158.31	232,423.77	716.91
2835	JANESVILLE	678.19	1,342,874.00	790,035.70	552,838.30	68,938.17	483,900.13	713.52
14	FRIDLEY	3,323.92	7,699,399.83	4,809,995.88	2,889,403.95	518,720.15	2,370,683.80	713.22
181	BRAINERD	7,409.01	16,711,522.00	10,365,881.66	6,345,640.34	1,087,841.64	5,257,798.70	709.65
2171	KITSON CE	330.81	445,093.87	204,686.12	240,407.75	6,266.04	234,141.71	707.78
2155	WADENA-DE	1,161.04	1,578,503.34	651,567.08	926,936.26	107,055.75	819,880.51	706.16
197	WEST ST. P	5,536.84	10,601,430.91	5,903,529.78	4,697,901.13	828,998.35	3,868,902.78	698.76
11	ANOKA-HEN	43,279.10	80,355,435.52	46,032,225.52	34,323,210.00	4,871,987.02	29,451,222.98	680.50
111	WATERTOW	1,801.12	3,255,632.14	1,873,149.63	1,382,482.51	160,846.04	1,221,636.47	678.26
846	BRECKENRI	775.65	1,013,918.58	458,188.38	555,730.20	31,094.04	524,636.16	676.38
741	PAYNESVIL	1,103.02	1,781,571.23	1,001,852.08	779,719.15	37,441.13	742,278.02	672.95
2142	ST. LOUIS C	2,160.27	3,070,523.93	1,502,466.96	1,568,056.97	116,053.92	1,452,003.05	672.14
2176	WARREN-AL	477.54	684,418.83	314,123.68	370,295.15	50,203.82	320,091.33	670.29
2905	TRI-CITY UN	2,083.75	2,851,044.75	1,226,880.46	1,624,164.29	228,453.51	1,395,710.78	669.81
508	ST. PETER	2,222.00	3,803,596.03	2,051,856.64	1,751,739.39	263,641.91	1,488,097.48	669.71
84	SLEEPY EY	627.08	987,608.01	517,717.61	469,890.40	50,735.59	419,154.81	668.42
115	CASS LAKE	1,263.81	3,072,398.65	1,938,554.67	1,133,843.98	290,428.75	843,415.23	667.36
832	MAHTOMED	3,863.06	4,855,151.73	2,146,191.94	2,708,959.79	134,856.23	2,574,103.56	666.34
2687	HOWARD LA	1,247.49	1,830,201.57	927,063.51	903,138.06	73,405.01	829,733.05	665.12
630	RED LAKE F	418.94	640,673.05	357,482.27	283,190.78	5,140.35	278,050.43	663.70
381	LAKE SUPE	1,607.44	2,301,226.95	1,178,622.45	1,122,604.50	56,239.59	1,066,364.91	663.39
505	FULDA	372.27	764,844.01	495,114.85	269,729.16	23,184.32	246,544.84	662.27

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
273	EDINA	9,770.48	15,287,254.29	8,301,794.71	6,985,459.58	535,274.77	6,450,184.81	660.17
299	CALEDONIA	767.77	1,241,656.54	677,937.71	563,718.83	59,077.11	504,641.72	657.28
424	LESTER PR	483.60	390,526.25	49,052.05	341,474.20	23,706.96	317,767.24	657.09
272	EDEN PRAIR	10,662.16	16,935,075.61	8,981,615.60	7,953,460.01	948,827.17	7,004,632.84	656.96
621	MOUNDS VI	12,170.09	26,004,081.86	16,645,031.61	9,359,050.25	1,395,436.51	7,963,613.74	654.36
2172	KENYON-W	960.88	1,224,954.67	541,779.43	683,175.24	55,118.93	628,056.31	653.63
2890	RENVILLE C	591.37	935,161.09	513,770.37	421,390.72	35,104.98	386,285.74	653.20
877	BUFFALO	6,715.24	10,035,592.09	5,196,862.77	4,838,729.32	485,578.59	4,353,150.73	648.25
719	PRIOR LAKE	8,580.10	12,238,487.71	5,862,631.58	6,375,856.13	833,369.92	5,542,486.21	645.97
314	BRAHAM	943.70	927,334.48	231,024.83	696,309.65	89,114.53	607,195.12	643.42
831	FOREST LA	7,642.51	12,202,395.11	6,716,113.16	5,486,281.95	582,455.93	4,903,826.02	641.65
728	ELK RIVER	14,752.17	24,753,401.51	14,145,339.34	10,608,062.17	1,143,545.68	9,464,516.49	641.57
2174	PINE RIVER	1,022.90	1,703,799.22	965,537.41	738,261.81	83,422.51	654,839.30	640.18
2144	CHISAGO LA	3,811.48	6,500,485.83	3,788,408.40	2,712,077.43	277,976.90	2,434,100.53	638.62
492	AUSTIN	5,306.33	9,882,599.64	5,666,710.14	4,215,889.50	831,110.24	3,384,779.26	637.88
482	LITTLE FALL	2,846.33	4,512,117.18	2,494,578.90	2,017,538.28	210,315.59	1,807,222.69	634.93
726	BECKER	3,163.44	3,889,988.17	1,763,773.60	2,126,214.57	123,146.51	2,003,068.06	633.19
2856	STEPHEN-A	370.20	591,415.29	349,877.85	241,537.44	7,361.58	234,175.86	632.57
12	CENTENNIA	7,397.63	14,848,252.69	9,636,736.92	5,211,515.77	550,732.45	4,660,783.32	630.04
203	HAYFIELD	871.22	1,295,157.24	671,380.36	623,776.88	74,917.87	548,859.01	629.99
497	LYLE	272.17	431,925.40	237,142.49	194,782.91	24,014.64	170,768.27	627.43
659	NORTHFIELD	4,459.05	7,322,879.42	4,172,682.15	3,150,197.27	358,781.45	2,791,415.82	626.01
709	DULUTH	9,596.10	18,788,054.39	11,682,257.49	7,105,796.90	1,116,310.88	5,989,486.02	624.16
356	LANCASTER	178.66	307,873.07	181,236.09	126,636.98	15,302.38	111,334.60	623.16
883	ROCKFORD	1,882.22	2,379,739.66	1,099,476.91	1,280,262.75	112,097.49	1,168,165.26	620.63
2159	BUFFALO LA	649.72	817,552.43	349,769.72	467,782.71	65,681.13	402,101.58	618.88
403	IVANHOE	214.64	211,763.19	62,511.88	149,251.31	16,999.21	132,252.10	616.16
152	MOORHEAD	6,488.29	13,309,313.39	8,550,931.02	4,758,382.37	779,596.69	3,978,785.68	613.23
2853	LAC QUI PA	873.67	1,419,442.53	803,259.47	616,183.06	80,912.48	535,270.58	612.67
2215	NORMAN CO	357.82	532,301.26	288,874.92	243,426.34	25,412.07	218,014.27	609.28

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
390	LAKE OF TH	526.73	790,623.32	429,788.50	360,834.82	40,271.72	320,563.10	608.59
833	SOUTH WAS	20,542.38	29,686,117.07	15,297,714.41	14,388,402.66	1,897,972.53	12,490,430.13	608.03
465	LITCHFIELD	1,950.26	2,868,073.21	1,558,518.90	1,309,554.31	129,959.09	1,179,595.22	604.84
545	HENNING	441.67	469,221.87	186,846.10	282,375.77	16,633.83	265,741.94	601.68
16	SPRING LAKE	6,221.95	7,882,244.09	3,635,772.54	4,246,471.55	508,117.55	3,738,354.00	600.83
297	SPRING GROVE	417.29	419,704.58	152,015.69	267,688.89	18,227.19	249,461.70	597.81
740	MELROSE	1,598.67	2,039,801.14	1,006,856.59	1,032,944.55	83,063.31	949,881.24	594.17
2071	LAKE CRYSTAL	972.36	1,433,560.26	791,924.79	641,635.47	64,210.70	577,424.77	593.84
162	BAGLEY	1,154.29	1,943,084.89	1,193,290.75	749,794.14	65,714.28	684,079.86	592.64
601	FOSSTON	755.12	1,095,208.09	619,236.82	475,971.27	30,094.66	445,876.61	590.47
2689	PIPESTONE	1,299.01	2,339,820.93	1,481,014.35	858,806.58	92,036.75	766,769.83	590.27
695	CHISHOLM	829.76	1,030,976.31	507,166.92	523,809.39	34,457.03	489,352.36	589.75
761	OWATONNA	5,497.67	7,829,872.99	4,173,114.96	3,656,758.03	423,543.38	3,233,214.65	588.11
2854	ADA-BORUP	561.23	952,173.43	581,238.40	370,935.03	40,915.70	330,019.33	588.03
300	LACRESCENT	1,396.30	2,297,278.50	1,412,288.80	884,989.70	64,257.54	820,732.16	587.79
514	ELLSWORTH	182.06	324,453.70	210,117.95	114,335.75	7,414.04	106,921.71	587.29
593	CROOKSTON	1,415.16	2,348,292.02	1,450,928.61	897,363.41	68,343.22	829,020.19	585.81
112	EASTERN CANTON	10,719.51	14,842,295.43	8,030,014.23	6,812,281.20	544,921.67	6,267,359.53	584.67
252	CANNON FALLS	1,369.75	1,652,952.66	764,540.66	888,412.00	92,334.25	796,077.75	581.18
745	ALBANY	1,967.19	2,652,551.78	1,408,723.83	1,243,827.95	109,050.07	1,134,777.88	576.85
2609	WIN-E-MAC	497.10	628,296.55	324,880.16	303,416.39	17,541.98	285,874.41	575.08
2527	NORMAN COUNTY	325.99	558,896.02	345,131.48	213,764.54	26,364.89	187,399.65	574.86
110	WACONIA	4,266.20	5,789,531.22	3,131,715.29	2,657,815.93	207,896.81	2,449,919.12	574.26
635	MILROY	63.50	49,036.29	11,185.21	37,851.08	1,400.83	36,450.25	574.02
717	JORDAN	2,070.02	2,753,543.29	1,445,791.66	1,307,751.63	129,701.66	1,178,049.97	569.10
415	LYND	192.25	247,682.53	131,703.22	115,979.31	7,272.69	108,706.62	565.44
2860	BLUE EARTH	1,430.76	1,598,506.98	715,098.43	883,408.55	77,043.15	806,365.40	563.59
2752	FAIRMONT A	2,002.68	2,395,709.03	1,126,804.72	1,268,904.31	141,032.37	1,127,871.94	563.18
177	WINDOM	1,148.35	1,888,737.59	1,133,555.23	755,182.36	109,150.41	646,031.95	562.57
912	MILACA	2,194.32	2,981,390.83	1,518,494.04	1,462,896.79	229,683.65	1,233,213.14	562.00

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
206	ALEXANDRIA	4,551.65	7,475,070.92	4,563,135.14	2,911,935.78	359,774.70	2,552,161.08	560.71
2180	MACCRAY	772.43	1,155,007.53	669,476.10	485,531.43	52,637.55	432,893.88	560.43
347	WILLMAR	4,606.33	7,982,387.34	5,038,848.05	2,943,539.29	365,684.79	2,577,854.50	559.63
2397	LESUEUR-H	1,212.42	1,654,685.39	860,056.75	794,628.64	118,543.91	676,084.73	557.63
423	HUTCHINSON	3,359.90	4,889,361.18	2,846,137.53	2,043,223.65	176,993.66	1,866,229.99	555.44
129	MONTEVIDEO	1,621.53	2,683,313.21	1,694,196.10	989,117.11	88,595.33	900,521.78	555.35
876	ANNANDALE	1,947.52	2,971,275.23	1,758,719.77	1,212,555.46	131,720.81	1,080,834.65	554.98
2396	A.C.G.C.	902.93	1,276,555.78	722,949.87	553,605.91	54,152.66	499,453.25	553.15
544	FERGUS FALLS	3,024.58	3,304,062.58	1,479,935.16	1,824,127.42	153,403.80	1,670,723.62	552.38
361	INTERNATIONAL LAKE	1,255.55	1,606,652.08	873,707.81	732,944.27	39,908.23	693,036.04	551.98
518	WORTHINGTON	3,165.46	5,138,296.46	3,146,912.43	1,991,384.03	256,491.15	1,734,892.88	548.07
2711	MESABE EAST	1,083.57	1,756,504.68	1,079,370.44	677,134.24	86,805.05	590,329.19	544.80
500	SOUTHLAND	535.28	955,775.49	595,601.83	360,173.66	70,135.02	290,038.64	541.84
721	NEW PRAGUE	4,506.40	5,603,489.03	2,875,457.28	2,728,031.75	289,125.99	2,438,905.76	541.21
599	FERTILE-BELMONT	500.91	785,978.42	506,611.80	279,366.62	9,068.65	270,297.97	539.61
2906	RED LAKE CENTER	420.98	599,091.85	361,548.63	237,543.22	10,766.93	226,776.29	538.69
2342	WEST CENTRAL	842.60	932,878.59	432,395.10	500,483.49	46,926.42	453,557.07	538.28
36	KELLIHER	288.40	478,196.46	312,795.41	165,401.05	10,235.23	155,165.82	538.02
507	NICOLLET	386.00	478,934.50	258,348.12	220,586.38	13,247.19	207,339.19	537.15
487	UPSALA	418.87	370,499.19	117,669.83	252,829.36	28,038.71	224,790.65	536.66
282	ST. ANTHONY	2,013.64	1,871,704.15	733,562.80	1,138,141.35	59,871.66	1,078,269.69	535.48
716	BELLE PLAINE	1,834.57	2,382,442.84	1,258,020.89	1,124,421.95	144,244.39	980,177.56	534.28
911	CAMBRIDGE	5,938.09	7,429,358.90	3,801,499.64	3,627,859.26	456,893.83	3,170,965.43	534.00
473	ISLE	555.06	685,347.68	372,804.05	312,543.63	16,235.20	296,308.43	533.83
2149	MINNEWASHTA	1,238.54	4,529,982.37	3,727,247.72	802,734.65	143,869.37	658,865.28	531.97
2683	GREENBUS	494.70	617,440.52	342,529.32	274,911.20	11,982.31	262,928.89	531.49
2310	SIBLEY EAST	1,397.11	1,580,269.45	744,501.26	835,768.19	93,465.39	742,302.80	531.31
748	SARTELL	4,251.10	5,310,413.58	2,893,418.50	2,416,995.08	159,314.87	2,257,680.21	531.08
561	GOODRIDGE	214.86	320,001.25	203,448.54	116,552.71	2,449.08	114,103.63	531.06
801	BROWNS VALLEY	103.33	145,657.97	83,890.47	61,767.50	6,908.91	54,858.59	530.91

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
2888	CLINTON-GF	386.83	527,341.82	293,479.80	233,862.02	29,290.06	204,571.96	528.84
813	LAKE CITY	1,450.77	1,725,550.69	861,954.88	863,595.81	102,673.69	760,922.12	524.50
51	FOLEY	2,111.26	2,652,589.08	1,470,800.09	1,181,788.99	78,133.62	1,103,655.37	522.75
333	OGILVIE	622.43	803,007.94	399,805.78	403,202.16	79,081.99	324,120.17	520.73
706	VIRGINIA	1,971.99	3,066,896.44	1,867,619.76	1,199,276.68	183,256.94	1,016,019.74	515.23
477	PRINCETON	3,762.14	4,541,310.09	2,315,798.48	2,225,511.61	290,290.25	1,935,221.36	514.39
743	SAUK CENT	1,077.82	1,482,946.58	844,680.52	638,266.06	84,378.13	553,887.93	513.90
1	AITKIN	1,447.51	2,033,651.99	1,185,896.09	847,755.90	105,836.73	741,919.17	512.55
549	PERHAM	1,569.19	1,951,963.93	1,036,220.70	915,743.23	113,465.34	802,277.89	511.27
138	NORTH BRA	3,595.09	4,791,493.49	2,701,568.27	2,089,925.22	261,241.88	1,828,683.34	508.66
332	MORA	1,966.06	2,429,508.84	1,282,579.71	1,146,929.13	152,110.73	994,818.40	506.00
548	PELICAN RA	1,052.92	919,411.21	350,113.06	569,298.15	37,071.18	532,226.97	505.48
820	SEBEKA	581.19	676,418.98	370,351.86	306,067.12	13,274.64	292,792.48	503.78
276	MINNETONK	11,045.32	15,859,871.28	9,713,651.45	6,146,219.83	607,939.95	5,538,279.88	501.41
317	DEER RIVER	1,018.41	2,120,467.79	1,474,424.69	646,043.10	136,403.91	509,639.19	500.43
81	COMFREY	188.47	254,591.46	153,086.51	101,504.95	7,296.69	94,208.26	499.86
239	RUSHFORD	753.65	942,525.49	542,158.41	400,367.08	23,939.47	376,427.61	499.47
2125	TRITON	1,364.58	1,369,452.28	573,260.11	796,192.17	116,038.92	680,153.25	498.43
553	NEW YORK	817.42	1,007,349.95	569,273.44	438,076.51	31,103.29	406,973.22	497.88
77	MANKATO	8,738.81	15,226,459.34	9,907,496.53	5,318,962.81	997,701.48	4,321,261.33	494.49
2536	GRANADA H	232.56	150,840.09	15,445.29	135,394.80	20,699.07	114,695.73	493.19
577	WILLOW RIV	508.91	552,298.58	279,485.85	272,812.73	22,086.60	250,726.13	492.67
2884	RED ROCK C	456.72	486,523.02	211,305.37	275,217.65	50,714.04	224,503.61	491.56
413	MARSHALL	2,578.78	4,106,220.76	2,672,153.59	1,434,067.17	169,007.28	1,265,059.89	490.57
113	WALKER-AR	840.81	1,259,685.34	785,626.93	474,058.41	62,135.75	411,922.66	489.91
2143	WATERVILL	1,028.21	1,441,236.41	847,373.86	593,862.55	91,264.14	502,598.41	488.81
238	MABEL-CAN	285.74	293,222.69	138,920.45	154,302.24	15,356.23	138,946.01	486.27
2898	WESTBROC	477.41	550,084.76	290,970.34	259,114.42	27,577.36	231,537.06	484.99
704	PROCTOR	2,032.47	2,570,560.20	1,475,641.85	1,094,918.35	109,245.72	985,672.63	484.96
690	WARROAD	1,177.60	1,625,607.65	976,625.52	648,982.13	78,860.20	570,121.93	484.14

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
535	ROCHESTER	18,772.26	30,821,994.51	19,964,473.63	10,857,520.88	1,814,872.85	9,042,648.03	481.70
682	ROSEAU	1,387.67	1,713,037.57	1,021,734.85	691,302.72	23,607.55	667,695.17	481.16
821	MENAHGA	1,062.73	1,074,738.99	538,943.17	535,795.82	26,695.66	509,100.16	479.05
578	PINE CITY	1,914.77	3,499,673.11	2,438,212.93	1,061,460.18	145,775.87	915,684.31	478.22
484	PIERZ	1,286.62	1,653,001.79	972,807.96	680,193.83	65,454.00	614,739.83	477.79
2135	MAPLE RIVER	1,180.99	2,319,039.59	1,672,632.30	646,407.29	85,523.63	560,883.66	474.93
2184	LUVERNE	1,382.29	1,956,190.28	1,235,593.70	720,596.58	67,280.62	653,315.96	472.63
786	BERTHA-HE	482.84	726,569.40	468,739.45	257,829.95	30,679.42	227,150.53	470.45
534	STEWARTVILLE	2,252.47	2,629,234.74	1,432,308.03	1,196,926.71	138,364.71	1,058,562.00	469.96
2897	REDWOOD	1,237.74	1,496,624.66	777,788.12	718,836.54	137,415.29	581,421.25	469.74
441	MARSHALL	443.07	662,011.89	436,965.27	225,046.62	17,345.04	207,701.58	468.78
264	HERMAN-NO	99.13	98,679.60	47,120.46	51,559.14	5,239.54	46,319.60	467.26
2534	BIRD ISLAND	848.81	873,205.61	411,197.76	462,007.85	67,826.79	394,181.06	464.39
885	ST. MICHAEL	6,546.40	5,223,899.61	2,026,040.99	3,197,858.62	162,557.58	3,035,301.04	463.66
2769	MORRIS AR	1,189.84	1,760,843.62	1,154,970.90	605,872.72	58,996.80	546,875.92	459.62
486	SWANVILLE	362.87	410,965.76	229,453.93	181,511.83	14,938.97	166,572.86	459.04
466	DASSEL-CO	2,553.80	3,213,705.72	1,923,080.43	1,290,625.29	118,569.58	1,172,055.71	458.95
95	CROMWELL	357.06	381,004.40	211,362.17	169,642.23	6,236.68	163,405.55	457.64
2895	JACKSON CO	1,430.78	1,725,545.88	943,330.83	782,215.05	129,493.67	652,721.38	456.20
2448	MARTIN CO	895.38	978,613.38	556,093.66	422,519.72	15,189.91	407,329.81	454.92
803	WHEATON	475.09	533,445.04	305,004.80	228,440.24	13,040.00	215,400.24	453.39
700	HERMANTON	2,334.78	3,156,747.45	2,037,383.49	1,119,363.96	63,801.03	1,055,562.93	452.10
2889	LAKE PARK	797.47	602,870.89	209,390.95	393,479.94	36,595.88	356,884.06	447.52
2904	TRACY-BAL	881.41	934,026.37	503,974.30	430,052.07	38,827.16	391,224.91	443.86
97	MOOSE LAKE	734.26	963,282.43	618,352.06	344,930.37	20,156.49	324,773.88	442.31
100	WRENSHALL	382.58	323,097.55	137,832.09	185,265.46	17,729.13	167,536.33	437.91
2805	ZUMBROTA	1,266.90	1,433,603.32	824,851.71	608,751.61	55,189.06	553,562.55	436.94
173	MOUNTAIN LAKE	579.53	702,266.31	404,478.95	297,787.36	46,486.82	251,300.54	433.63
23	FRAZEE	1,047.47	1,380,810.22	885,885.44	494,924.78	42,011.29	452,913.49	432.39
499	LEROY	328.34	584,772.06	401,184.74	183,587.32	42,050.56	141,536.76	431.07

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
345	NEW LONDON	1,593.41	2,235,412.57	1,486,612.37	748,800.20	64,914.91	683,885.29	429.20
739	KIMBALL	766.73	936,674.97	573,754.91	362,920.06	33,995.45	328,924.61	429.00
116	PILLAGER	1,035.79	1,370,399.81	821,332.23	549,067.58	106,393.64	442,673.94	427.38
879	DELANO	2,732.85	3,012,455.22	1,697,688.70	1,314,766.52	156,046.79	1,158,719.73	424.00
204	KASSON-MANLY	2,413.03	2,033,189.31	931,674.98	1,101,514.33	80,065.70	1,021,448.63	423.31
738	HOLDINGFOREVER	1,169.58	1,020,450.81	483,869.70	536,581.11	43,977.88	492,603.23	421.18
85	SPRINGFIELD	696.42	743,308.95	429,158.36	314,150.59	20,930.16	293,220.43	421.04
595	EAST GRANVILLE	2,025.90	2,491,531.75	1,578,863.86	912,667.89	59,851.73	852,816.16	420.96
378	DAWSON	581.19	803,292.37	518,125.28	285,167.09	42,055.38	243,111.71	418.30
2198	FILLMORE COUNTY	656.01	701,708.46	401,489.09	300,219.37	26,021.96	274,197.41	417.98
47	SAUK RAPIDS	4,639.01	6,578,448.39	4,301,171.34	2,277,277.05	338,387.33	1,938,889.72	417.95
564	THIEF RIVER	2,310.01	2,477,199.25	1,435,339.29	1,041,859.96	84,708.83	957,151.13	414.35
2169	MURRAY COUNTY	835.20	1,036,624.83	665,007.91	371,616.92	29,038.35	342,578.57	410.18
542	BATTLE LAKE	525.11	341,386.00	118,940.40	222,445.60	8,551.90	213,893.70	407.33
836	BUTTERFIELD	285.70	338,976.98	198,917.79	140,059.19	24,260.28	115,798.91	405.32
2167	LAKEVIEW	753.45	843,635.93	502,570.15	341,065.78	41,752.69	299,313.09	397.26
319	NASHWAUK	659.82	1,223,671.27	903,730.66	319,940.61	58,926.85	261,013.76	395.58
255	PINE ISLAND	1,381.67	1,222,963.09	615,475.73	607,487.36	62,431.19	545,056.17	394.49
306	LAPORTE	337.81	487,747.54	333,188.89	154,558.65	21,665.54	132,893.11	393.40
227	CHATFIELD	1,039.05	896,448.60	468,516.39	427,932.21	23,828.48	404,103.73	388.92
94	CLOQUET	3,089.22	4,493,902.54	3,021,111.62	1,472,790.92	273,281.03	1,199,509.89	388.29
2902	RTR	640.28	636,825.63	382,019.55	254,806.08	7,685.94	247,120.14	385.96
278	ORONO	3,237.11	3,510,772.75	2,174,216.91	1,336,555.84	87,738.79	1,248,817.05	385.78
771	CHOKIO-ALBANY	183.02	149,133.83	71,980.43	77,153.40	6,732.79	70,420.61	384.77
857	LEWISTON	853.02	991,329.08	624,815.01	366,514.07	38,452.55	328,061.52	384.59
2311	CLEARBROOK	501.35	602,953.86	381,454.35	221,499.51	29,730.31	191,769.20	382.51
763	MEDFORD	975.30	742,664.68	344,542.11	398,122.57	26,529.62	371,592.95	381.00
2364	BELGRADE	767.75	897,194.59	568,388.93	328,805.66	38,073.53	290,732.13	378.68
447	GRYGLA	180.03	274,803.09	206,186.04	68,617.05	639.57	67,977.48	377.59
768	HANCOCK	353.18	316,059.53	172,713.34	143,346.19	11,828.72	131,517.47	372.38

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
485	ROYALTON	1,027.02	1,176,667.83	744,128.45	432,539.38	51,836.54	380,702.84	370.69
533	DOVER-EYCO	1,372.91	1,213,265.92	683,985.22	529,280.70	22,171.98	507,108.72	369.37
750	ROCORI	2,365.97	2,595,928.55	1,631,564.88	964,363.67	106,611.10	857,752.57	362.54
531	BYRON	2,182.20	2,080,678.64	1,189,186.94	891,491.70	107,750.30	783,741.40	359.15
91	BARNUM	922.89	1,304,048.73	932,468.96	371,579.77	40,945.80	330,633.97	358.26
463	EDEN VALLI	1,085.12	1,238,940.86	790,381.05	448,559.81	60,906.23	387,653.58	357.24
414	MINNEOTA	540.27	694,627.06	490,291.25	204,335.81	12,018.17	192,317.64	355.97
914	ULEN-HITTE	342.05	393,060.28	220,709.60	172,350.68	50,662.68	121,688.00	355.76
701	HIBBING	2,729.38	3,357,733.07	2,264,007.21	1,093,725.86	130,167.06	963,558.80	353.03
186	PEQUOT LA	1,875.13	2,076,436.17	1,329,114.23	747,321.94	86,472.80	660,849.14	352.43
253	GOODHUE	749.97	563,935.23	280,806.62	283,128.61	19,322.76	263,805.85	351.76
2899	PLAINVIEW-	1,690.94	1,419,066.36	788,370.97	630,695.39	43,451.86	587,243.53	347.29
676	BADGER	289.34	263,127.87	158,082.31	105,045.56	5,095.66	99,949.90	345.44
15	ST. FRANCIS	5,522.77	9,509,746.36	7,198,021.77	2,311,724.59	404,522.56	1,907,202.03	345.33
600	FISHER	297.99	264,938.31	151,551.09	113,387.22	10,499.27	102,887.95	345.27
858	ST. CHARLE	1,107.21	1,089,515.76	664,108.11	425,407.65	43,432.80	381,974.85	344.99
150	HAWLEY	1,105.99	922,222.65	502,247.72	419,974.93	39,190.64	380,784.29	344.29
2903	ORTONVILLE	563.18	884,542.29	658,832.58	225,709.71	35,809.36	189,900.35	337.19
22	DETROIT LA	3,291.01	5,466,649.76	4,041,303.15	1,425,346.61	345,251.80	1,080,094.81	328.20
818	VERNDALE	584.71	791,943.74	570,599.99	221,343.75	29,920.56	191,423.19	327.38
696	ELY	622.88	730,168.58	476,437.97	253,730.61	49,922.13	203,808.48	327.20
640	WABASSO	454.89	393,890.68	233,035.73	160,854.95	12,148.99	148,705.96	326.91
213	OSAKIS	1,011.52	1,143,966.10	778,847.20	365,118.90	34,621.27	330,497.63	326.73
2908	BRANDON-E	491.41	299,137.91	109,550.41	189,587.50	29,846.95	159,740.55	325.07
592	CLIMAX	216.74	251,168.28	170,825.24	80,343.04	10,459.41	69,883.63	322.43
2154	EVELETH-G	1,176.04	1,221,026.99	792,068.59	428,958.40	50,133.77	378,824.63	322.12
2164	DILWORTH-C	1,719.14	1,723,588.58	1,110,033.40	613,555.18	62,260.27	551,294.91	320.68
756	BLOOMING	828.69	649,638.14	353,924.91	295,713.23	39,238.34	256,474.89	309.49
852	CAMPBELL-	152.29	195,549.18	139,120.62	56,428.56	9,655.38	46,773.18	307.13
891	CANBY	587.08	588,594.74	371,805.83	216,788.91	36,839.02	179,949.89	306.52

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2014 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
787	BROWERVILLE	489.30	785,127.19	599,707.10	185,420.09	36,750.21	148,669.88	303.84
229	LANESBORO	392.87	435,154.49	313,638.64	121,515.85	3,675.60	117,840.25	299.95
2168	NRHEG	1,107.71	1,373,313.09	982,329.15	390,983.94	59,909.96	331,073.98	298.88
261	ASHBY	290.33	240,092.13	149,084.40	91,007.73	4,363.76	86,643.97	298.43
671	HILLS-BEAVERTON	384.86	340,183.71	214,715.48	125,468.23	10,820.15	114,648.08	297.90
318	GRAND RAPIDS	4,555.75	6,178,229.61	4,378,041.36	1,800,188.25	450,294.21	1,349,894.04	296.31
698	FLOODWOOD	296.73	494,308.92	385,110.79	109,198.13	21,699.56	87,498.57	294.88
146	BARNESVILLE	991.06	959,175.56	623,233.06	335,942.50	45,517.52	290,424.98	293.04
330	HERON LAKE	356.17	484,182.20	347,455.10	136,727.10	36,145.57	100,581.53	282.40
2754	CEDAR MOON	576.46	910,825.49	704,364.63	206,460.86	44,027.32	162,433.54	281.78
93	CARLTON	528.09	778,357.17	607,864.20	170,492.97	21,870.14	148,622.83	281.43
362	LITTLEFORK	403.21	512,825.72	394,502.81	118,322.91	7,235.25	111,087.66	275.51
495	GRAND MEADOWS	452.91	596,072.38	449,831.21	146,241.17	21,679.84	124,561.33	275.02
242	ALDEN	567.56	574,097.41	398,885.46	175,211.95	19,353.64	155,858.31	274.61
99	ESKO	1,389.68	1,087,076.23	683,577.48	403,498.75	29,296.59	374,202.16	269.27
547	PARKERS FALLS	607.73	815,804.21	604,389.81	211,414.40	49,270.62	162,143.78	266.80
195	RANDOLPH	672.76	442,047.72	246,077.56	195,970.16	17,913.80	178,056.36	264.67
511	ADRIAN	685.89	907,453.77	691,994.53	215,459.24	35,914.42	179,544.82	261.77
308	NEVIS	661.57	611,798.88	411,521.49	200,277.39	27,756.69	172,520.70	260.77
404	LAKE BENTON	191.66	252,287.45	189,553.60	62,733.85	12,844.99	49,888.86	260.30
775	KERKHOVE	709.78	731,502.29	519,864.63	211,637.66	27,781.14	183,856.52	259.03
581	EDGERTON	418.81	672,296.07	537,340.91	134,955.16	27,003.87	107,951.29	257.76
391	CLEVELAND	511.86	383,108.04	247,159.63	135,948.41	15,176.65	120,771.76	235.95
850	ROTHSAY	298.54	158,218.49	79,005.78	79,212.71	11,203.80	68,008.91	227.81
363	SOUTH KOCHESTER	405.56	718,880.73	605,401.50	113,479.23	28,394.33	85,084.90	209.80
550	UNDERWOOD	651.08	493,120.37	346,849.03	146,271.34	12,554.87	133,716.47	205.38
829	WASECA	2,171.14	3,734,610.70	3,208,749.81	525,860.89	168,788.30	357,072.59	164.46
75	ST. CLAIR	746.64	738,922.58	593,993.47	144,929.11	26,891.77	118,037.34	158.09
777	BENSON	998.28	1,622,038.30	1,435,369.18	186,669.12	51,843.02	134,826.10	135.06
712	MOUNTAIN VIEW	572.06	1,383,456.48	1,279,576.83	103,879.65	34,114.53	69,765.12	121.95

Table 4
 SPECIAL EDUCATION CROSS-SUBSIDIES
 FY 2014 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
294	HOUSTON	2,754.01	1,893,588.18	1,528,987.35	364,600.83	32,357.70	332,243.13	120.64
882	MONTICELLI	4,631.93	8,860,595.12	8,815,678.04	44,917.08	425,275.86	(380,358.78)	(82.12)

MDE / School Finance											7/1/15
Reflects February 2015 forecast data updated 7-1-15											
											Table 5
											State Total Special Education Cross-Subsidies, Year to Year Comparison
											FY 2003 - FY 2012
											Final Data
											(\$ in Millions)
		FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY2012
1	Special Education Expenditures:	Final	Final	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	1033.3	1073.9	1126.7	1190.1	1,249.6	1,316.9	1,252.9	1,300.0	1,462.7
	* 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	160.7	169.9
	* Federal (including fringe benefits)	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6	279.5	176.6
	Subtotal, Special Education Expenditures	1,210.00	1,274.40	1,348.2	1,427.70	1,499.2	1,566.3	1,639.4	1,687.6	1,740.2	1,809.2
	Change from Prior Year	76.0	64.4	73.8	79.5	71.5	67.1	73.1	48.2	52.6	69.0
	Percent Change from Prior Year	6.7%	5.3%	5.8%	5.9%	5.0%	4.5%	4.7%	2.9%	3.1%	4.0%
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	786.6	
	* State - excess cost aid	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9	111.9
	* Adjust for Cap Growth										
	* Adjust for Hold Harmless										
	* Adjust for Alternative Delivery	-2.1	-1.9	-1.7	-1.5	-1.6	(2.7)	(4.9)	(6.7)	(7.3)	(8.4)
	* Adjust for Spec Trans for Non-disabled Students						(4.4)	(5.8)	(6.1)	(7.3)	(8.6)
	* Transition Disabled Aid	9.0	8.8	8.8	8.8	8.8	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	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	1.2	1.4
	* State - home based travel aid	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
	* State - cross-subsidy aid	0.0	5.0	11.0	0.0	0.0	-	-	-	-	-
	* Third Party Billing	6.3	10.1	16.3	20.9	21.6	22.5	30.4	33.7	32.8	32.4
	* Federal	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6	279.5	176.6
	Subtotal, Categorical Revenue	749.0	780.2	814.3	833.4	833.6	990.6	1,023.1	1,148.5	1,196.7	305.6
	Change from Prior Year	44.2	31.2	34.1	19.1	0.2	157.0	32.5	125.4	48.2	-891.1
	Percent Change from Prior Year	6.3%	4.2%	4.4%	2.4%	0.0%	18.8%	3.3%	12.3%	4.2%	-74.5%
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	85.6	90.9	94.9	98.3	93.5	92.2	87.2	88.4	88.7	91.8
4	Cross-Subsidies:										
	(a) Gross Cross-Subsidy (1)-(2):	461.0	494.2	533.9	594.3	665.6	575.7	616.3	539.1	543.5	1,503.6
	(b) Adjusted Net Cross Subsidy (1) - (2) - (3a):	375.4	403.3	439	496.0	572.1	483.5	529.1	450.7	454.8	1,411.8
	Change from Prior Year	25.5	27.9	35.7	57.0	76.1	(88.6)	45.6	(78.4)	4.1	957.0
	Percent Change from Prior Year	7.3%	7.4%	8.9%	13.0%	15.3%	-15.5%	9.4%	-14.8%	0.9%	210.4%

projection-table 1 updated for FY14 7-1-15.xls

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2014

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 2014 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, 2014.

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.