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## **Special Education Cross-Subsidies Fiscal Year 2013**

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**Fiscal Year 2013**

**Report**

**To the**

**Legislature**

**As required by**

**Minnesota Statutes,**

**section 127A.065**

**COMMISSIONER:**

**Special Education Cross-Subsidies**

**Brenda Cassellius, Ed. D.**

**Fiscal Year 2013**

**September 2014**

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**2013**

**Report to the Legislature**

**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 from surveys and preparing the written report. Incidental costs include paper, copying, and other office supplies.

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

# SPECIAL EDUCATION CROSS-SUBSIDIES REPORT

## FISCAL YEAR 2013

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

*By March 30, the commissioner of education shall submit an annual report to the legislative committees having jurisdiction over kindergarten through grade 12 education on the amount each district is cross-subsidizing special education costs with general education revenue.*

This report is notification to legislative committees based upon data compiled on August 28, 2014.

### Introduction

Expenditures for special education programs provided by local education agencies, including school districts, charter schools, intermediate school districts and special education cooperatives, are funded with a combination of state categorical aids, federal categorical aids, third-party billing revenues and state and local general education revenues. The special education cross-subsidy measures the difference between special education expenditures and corresponding revenues.

Two cross-subsidy measures are used in this report:

1. The “Gross Cross-Subsidy” is the difference between total special education expenditures and categorical special education revenues.
2. The “Adjusted Net Cross-Subsidy” equals the gross cross-subsidy minus the amount of general education revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for those who spend 60 percent or more of the school day outside of the regular classroom.

The **gross cross-subsidy** is the portion of special education expenditures not covered by categorical special education revenue. However, since special education students earn general education revenue in the same manner as other students, a portion of the general education revenue earned by these students is available to cover costs of the special education programs, without creating a shortfall in the general education program of the district. For purposes of this report, the **adjusted net cross-subsidy** includes the portion of general education revenue that reasonably follows the student to the special education program as revenue for special education, thereby reducing the amount of the cross-subsidy. When the term “**cross-subsidy**” is used in this report without further details, we are referring to the adjusted net cross-subsidy.

In calculating the adjusted net cross-subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60 percent or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This excludes:

1. the non-instructional portion of general education revenue for all special education students; 2) the instructional portion of general education revenue earned by special education students served primarily in the regular classroom for time spent both inside and outside of the regular classroom; and
2. the instructional portion of general education revenue earned by students served primarily outside of the classroom for time spent in the regular classroom.

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

## **Legislative History**

In 1998, (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies, MDE has calculated the cross-subsidies since FY 1999 on behalf of the superintendents and has asked the superintendents to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork between MDE and the superintendents, legislation was enacted in 2007, (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the legislature.

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

## **State Total Special Education Cross-Subsidies, FY 2011 – FY 2017**

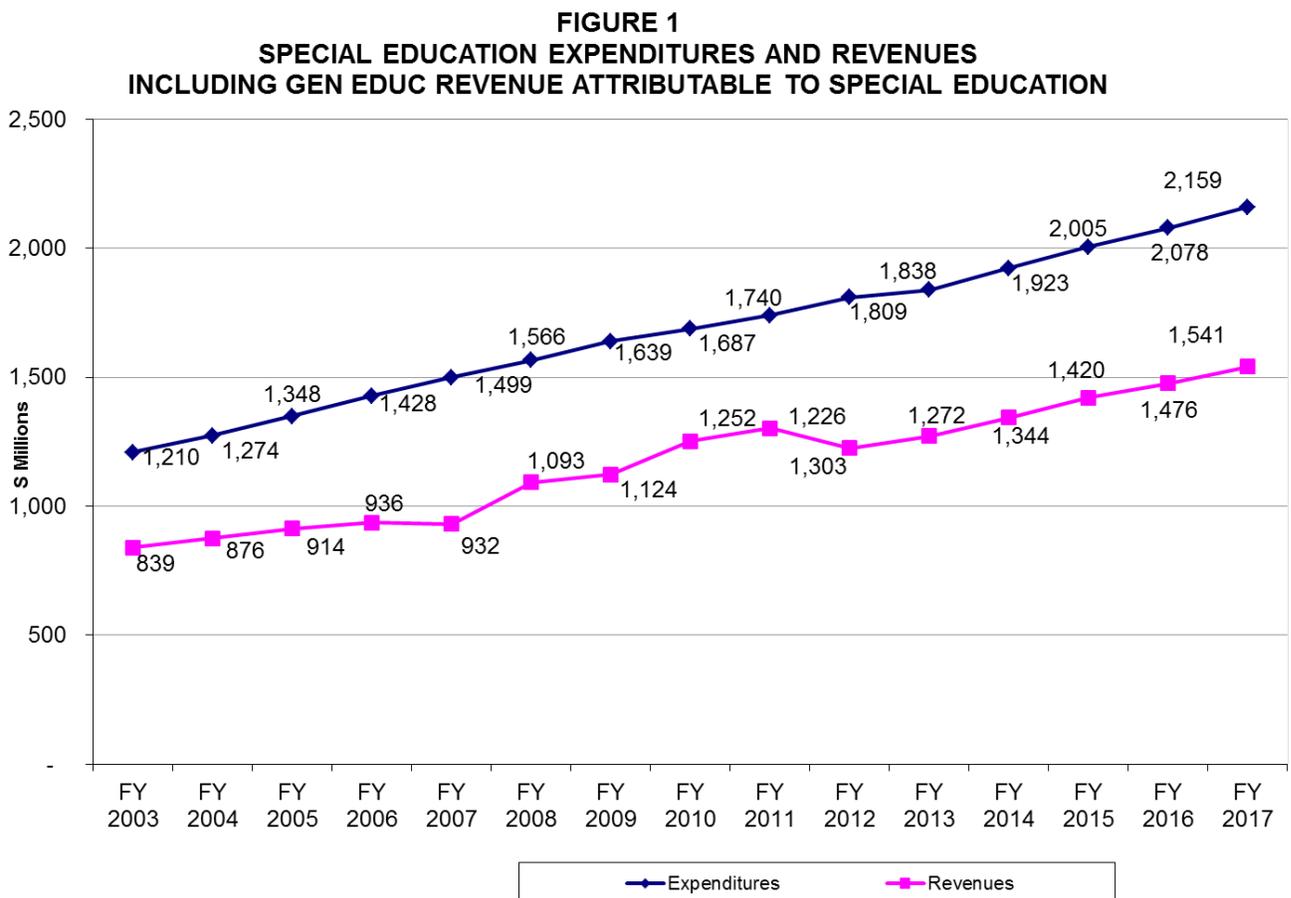
**Table 1** shows the calculation of the state total cross-subsidy for FY 2011 through FY 2017. Amounts shown for FY 2011 – FY 2013 are based on actual data. Amounts shown for FY 2014 – 2017 are estimates based on February 2014 forecast data. Amounts for FY 2003 – 2010 appear in **Appendix B** and are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

MDE / School Finance									2/23/14
Reflects February 2014 forecast data		Table 1							
		State Total Special Education Cross-Subsidies, Year to Year Comparison							
		FY 2011 - FY 2017							
		Final FY 2012 Data							
		(\$ in Millions)							
		FY 2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
		Final	Final	Final	Est	Est	Est	Est	
<b>1</b>	<b>Special Education Expenditures:</b>								
	State excluding Alternative Delivery , Full State Payment for students with Disabilities, Home Based Travel, Transition Disabled, Local Collaborative Time Study and Third Party Revenue Expenditures (including fringe benefits and excluding transportation).	1,299.8	1,462.7	1,478.8	1,561.2	1,629.6	1,688.2	1,754.2	
	* State transportation (excluding special transportation of non-disabled students).	160.7	169.9	181.4	194.4	208.5	222.8	238.2	
	* Federal (including fringe benefits)	279.5	176.6	177.7	167.0	167.0	167.0	167.0	
	<b>Subtotal, Special Education Expenditures</b>	<b>1,740.0</b>	<b>1,809.2</b>	<b>1,837.9</b>	<b>1,922.6</b>	<b>2,005.1</b>	<b>2,078.0</b>	<b>2,159.4</b>	
	Change from Prior Year	52.5	69.2	28.6	84.8	82.5	72.9	81.4	
	Percent Change from Prior Year	3.1%	4.0%	1.6%	4.6%	4.3%	3.6%	3.9%	
<b>2</b>	<b>Special Education Categorical Revenues:</b>								
	* State - regular special education aid, includes transportation	786.6	808.7	849.1	917.0	967.1	963.2	1,012.8	
	* State - excess cost aid	110.9	111.9	108.7	119.9	123.3	239.9	250.5	
	* Adjust for Cap Growth						-21.4	-15.6	
	* Adjust for Hold Harmless						0.8	0.9	
	* Adjust for Alternative Delivery				(18.0)	(20.1)	(25.2)	(27.9)	
	* Adjust for Spec Trans for Non-disabled Students				(10.6)	(11.4)	(14.0)	(15.0)	
	* Transition Disabled Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* Levy Equalization Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* State - special pupil aid	1.2	1.4	1.4	1.5	1.6	1.6	1.7	
	* State - home based travel aid	0.3	0.3	0.3	0.3	0.3	0.4	0.4	
	* State - cross-subsidy aid	-	-	-	12.0	29.9			
	* Third Party Billing	32.8	32.4	41.5	53.2	54.5	55.8	57.2	
	* Federal	279.5	176.6	177.7	167.0	167.0	167.0	167.0	
	<b>Subtotal, Categorical Revenue</b>	<b>1,211.3</b>	<b>1,131.3</b>	<b>1,178.7</b>	<b>1,242.3</b>	<b>1,312.2</b>	<b>1,368.2</b>	<b>1,432.1</b>	
	Change from Prior Year	50.0	-80.0	47.3	63.6	69.9	56.0	63.9	
	Percent Change from Prior Year	4.3%	-6.6%	4.2%	5.4%	5.6%	4.3%	4.7%	
<b>3</b>	<b>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</b>								
	<b>School Day</b>	91.5	94.7	92.9	101.5	107.8	108.1	108.5	
								Adjusted for formula allowance change	
<b>4</b>	<b>Cross-Subsidies:</b>								
	(a) Gross Cross-Subsidy (1)-(2):	528.7	677.9	659.2	680.3	692.9	709.9	727.4	
	<b>b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):</b>	<b>437.2</b>	<b>583.2</b>	<b>566.3</b>	<b>578.8</b>	<b>585.1</b>	<b>601.8</b>	<b>618.9</b>	
	Change from Prior Year	2.1	146.0	(16.9)	12.5	6.3	16.6	17.1	
	Percent Change from Prior Year	0.5%	33.4%	-2.9%	2.2%	1.1%	2.8%	2.8%	

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**Figure 1** shows the trends from FY 2003 – FY 2013 and projections through FY 2017 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$1.210 million in FY 2003 to \$1.838 billion in FY 2013, and are projected to continue to increase up to \$2.159 billion by FY 2017. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

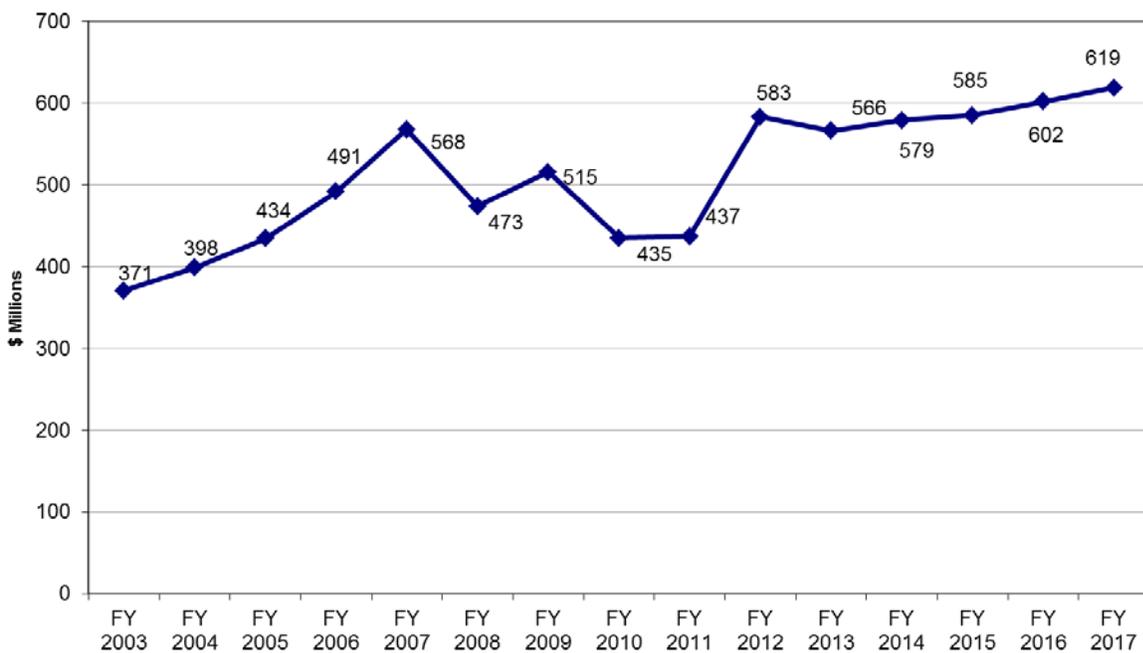
As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011 but fall back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 44 percent over the 11-year period, while revenues are projected to increase by 65 percent.



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

As a result of the 2007 legislation, the cross-subsidy decreased to \$473 million in FY 2008 but began to grow again in FY 2009 to \$515 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$435 million and rose slightly in FY 2011 to \$437 million. It exceeded the FY 2007 level in FY 2012 to \$583 million and is projected to reach \$619 million in FY 2017.

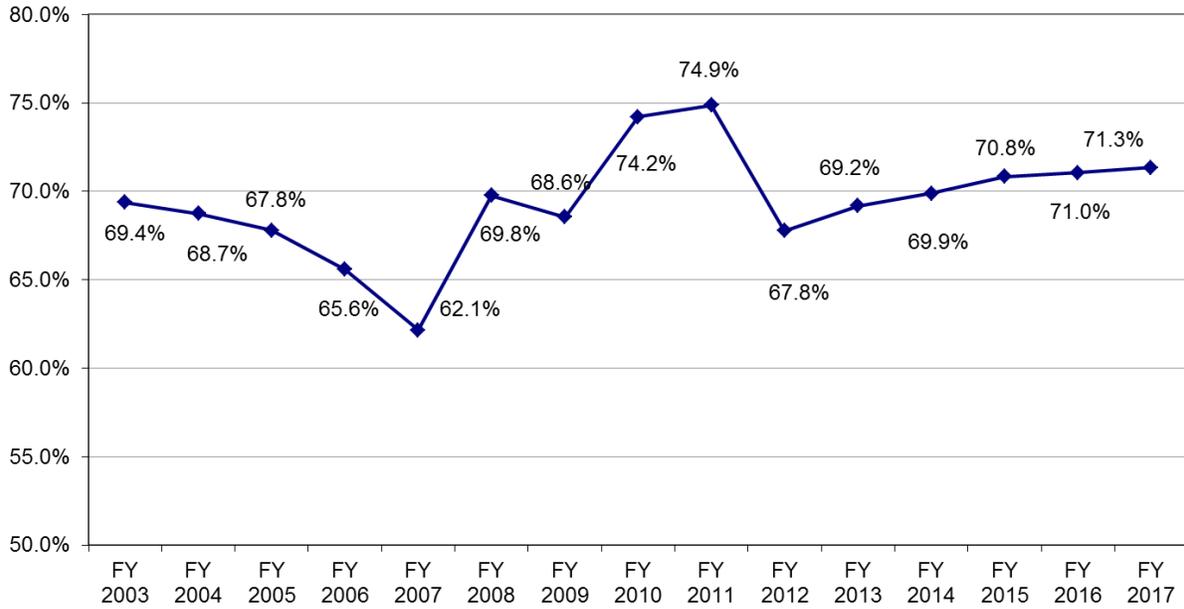
**FIGURE 2  
SPECIAL EDUCATION CROSS SUBSIDIES**



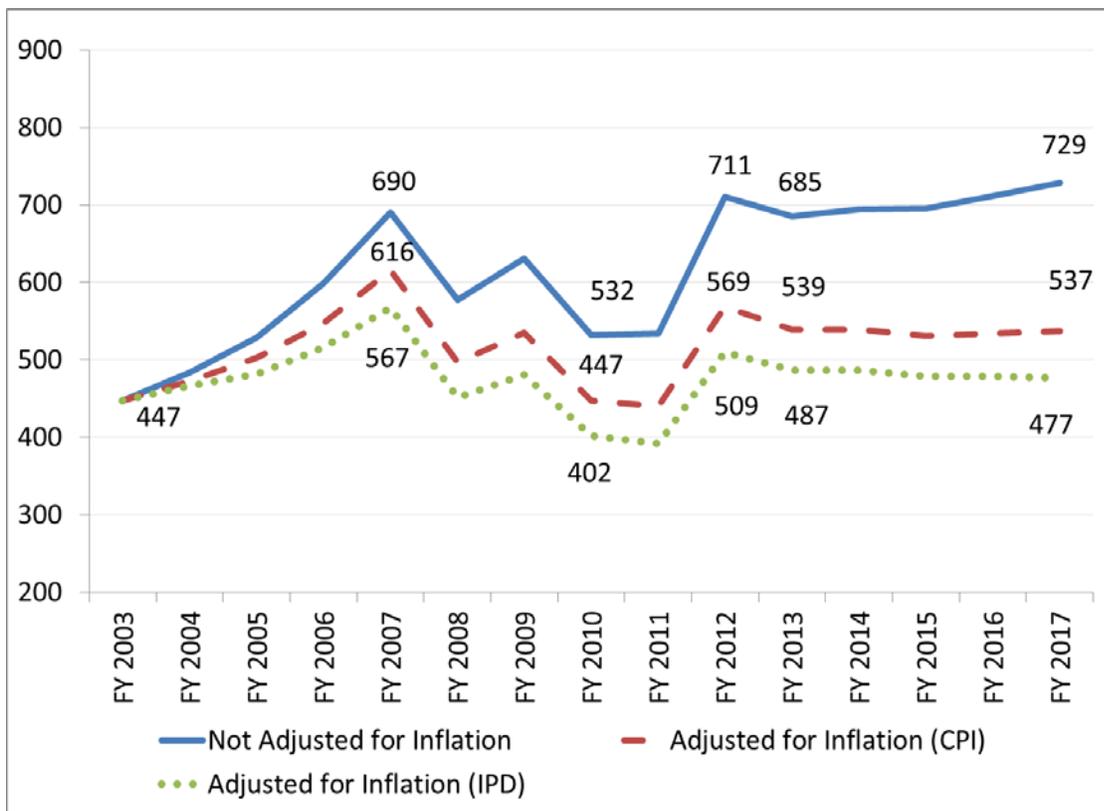
**Figure 3** provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2017. Between FY 2003 and FY 2005, the state/federal funded portion of special education expenditures remained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

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

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



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



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

**Appendix B** includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2013, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

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

1. are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues,
2. include data only for school districts and not for charter schools and
3. reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY 2007.

**Table 2** provides a comparison of average cross-subsidies for FY 2013 by school district strata, based on the district-by-district reports included in **Appendix B** (tables 3 and 4): State totals are lower than the amounts shown in Table 1 due to the differences in methodology outlined above. The average adjusted net cross-subsidies per pupil unit fall between \$522 and \$742 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an

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

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

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

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

Detailed individual district cross-subsidies reports may be found on the MDE website by selecting Data Center > Data Reports and Analytics > School Finance Reports > Minnesota Funding Reports (MFR). [You may view this report here.](#) A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in **Appendix C**.

## Appendix A

### Definitions

***Special Education Expenditures*** – Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base).

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

In order to calculate fringe benefits for special education staff funded with state aids, the salaries for UFARS Finance Dimension Code 740 (Special Education) were summed from district final and audited UFARS data. Fringe benefits (Object Series 199-285) were downloaded from UFARS final and audited data and summed. The charge backs using Federal Section 611 (UFARS Finance Dimension 419) and third party revenue (UFARS Finance Dimension 372) were then added to the benefits from UFARS Finance 740. The total fringe benefits, including charge backs were divided by the total salaries. This ratio is called the benefit rate and is applied to all Electronic Data Reporting System (EDRS) salary lines (Service Codes A and U) that are not in error. The percentages times the salaries equal the benefit costs. Cooperative expenditures were accounted for by the tuition billing system. Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education EDRS reports and transition disabled EDRS reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only. Federal expenditures were excluded in the district-by-district analysis presented in Tables 3 and 4 because of uncertainty in the allocation of federal expenditures

among districts participating in cooperatives and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools

***Special Education Categorical Revenues*** – Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third party billing revenue. Revenues earned based on cooperative expenditures were allocated back to the participating districts based on the percentage factors used for special education program aid computations. Cooperative expenditures were accounted for by the tuition billing system. State total computations presented in Table 1 include total federal aid on a statewide basis only. Federal aids were excluded in the district-by-district analysis presented in Tables 3 and 4 because of uncertainty in the allocation of federal aids among districts participating in cooperatives and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools

***General Education Revenue Attributable to Special Education Students for Time Spent Receiving Special Education Services Outside of the Regular Classroom for those who spend 60 percent or more of the school day outside of the regular classroom.*** The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. The value of all objects in UFARS Program Codes that are defined as instructional (Program Codes 200-299 Elementary and Secondary Regular Instruction, 300 – 399 Vocational Education Instruction and 400 – 499 Special Education Instruction) and the value of all objects in UFARS Program Codes that are defined as non-instructional (Program Codes 100 -199 Administration, 700 – 799 Pupil Support Services and 800 – 899 Sites and Buildings) are downloaded for each district. The value of all objects in the instructional program codes is divided by the combined value of all objects in the instructional and non-instructional program codes to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60 percent or more of the school day times that portion of the day that they spend outside of the regular classroom (federal settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside of the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system Minnesota Automated Reporting Student System, (MARSS). To establish an initial estimate of full-time-equivalency, it was assumed that the percent of time spent receiving special education services outside of the regular classroom reflects the midpoint for each federal setting. This is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending zero to 20 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10 percent. Setting II includes students spending 21

percent to 60 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40 percent. Setting III includes students spending more than 60 percent of their time outside of the regular classroom. In the data reported here we assumed 80 percent, the midpoint for Setting III.

### **Computation of Cross-Subsidies**

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

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

## Appendix B

Minnesota Department of Education  
Division of School Finance

TABLE 3  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenues and Expenditures

APPENDIX B  
September 2014  
Districts sorted by District Number Order

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

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

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

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

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

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

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

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

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

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

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

TABLE 3  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenues and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

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

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

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

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2013 Final  
Excludes Federal Revenue and Expenditures

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

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

## Appendix C

### SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2013

#### Data Sources

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

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

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

The settings are defined as follows:

- **EARLY CHILDHOOD SPECIAL EDUCATION** – Learners receiving services through early childhood special education programs generate at least .28 Full Time Equivalent (FTE).
- **SETTING I** – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for less than 21 percent of the school day.
- **SETTING II** – Learners receiving education programs in a resource room. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for 60 percent or less of the school day and at least 21 percent of the school day.
- **SETTING III** – Learners receiving education programs in separate class. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for more than 60 percent of the school day. DOES NOT include pupils who received education programs in public or private separate day or residential facilities.
- **SETTING IV** – Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50 percent of the school day in separate facilities.
- **SETTING V** – Learners receiving education programs in private separate day school facilities at public expense for greater than 50 percent of the school day.
- **SETTING VI** – Learners receiving education programs in public residential facilities for greater than 50 percent of the school day.
- **SETTING VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50 percent of the school day.
- **SETTING VIII** – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted Pupil Unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.25 for Pre-Kindergarten (PK), 1.00 for disabled Kindergarten (K), .557 for regular K, 1.115 for grades 1 – 3, 1.06 for grades 4 – 6, and 1.30 for secondary) to determine the Adjusted Weight Pupil Unit (AWPU).

Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS.

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

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

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

This was calculated as shown.

**Lines 5 – Special Education Expenditures**

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

**Line 6 State Calculated Fringe Benefits**

This was calculated as shown.

**Line 7 – Special Education Transportation Expenditures**

This is the district's FY 2013 expenditure for special education transportation, as reported to MDE under Finance codes 723, excluding Finance code 728, through UFARS and special education bus depreciation as reported to MDE as of December 31, 2013.

*This amount has previously been displayed on regular and excess cost aid reports.*

**Line 8 – Total Special Education Expenditure**

This was calculated as shown.

**Lines 9 – 15 – Special Education Categorical Revenues**

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE's Web page show the aid computations for several of the component formulas.

**Lines 16 – 18 – General Education Cross-Subsidy of Special Education**

These amounts were calculated as shown.