



**SPECIAL
EDUCATION CROSS-
SUBSIDIES
FISCAL YEAR 2008**

**REPORT
TO THE
LEGISLATURE**

February 2009

**As required by
Minnesota Statutes 2008
Section 127A.065**

COMMISSIONER:

Alice Seagren

**SPECIAL
EDUCATION
CROSS-SUBSIDIES
FISCAL YEAR 2008**

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

ESTIMATED COST OF PREPARING THIS REPORT

This report provides analysis of information that the Minnesota Department of Education already collects as part of its normal business function. The cost information reported below does not include the cost of gathering the data but rather is limited to the estimated cost of analyzing the data and preparing this report document.

Special funding was not appropriated to cover the costs of preparing this report.

The estimated cost incurred by the Minnesota Department of Education during the preparation of this report is \$1,892.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT FISCAL YEAR 2008

Minnesota Statutes, 2008, Section 127A.065, states:

By January 10, the commissioner of education shall submit an annual report to the legislative committees having jurisdiction over kindergarten through grade 12 education on the amount each district is cross-subsidizing special education costs with general education revenue.

This report is notification to legislative committees based upon data compiled on January 14, 2009.

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 60% or more of the school day.

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

In calculating the adjusted net cross-subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60% or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This excludes 1) the non-instructional portion of general education revenue for all special education students, 2) the instructional portion of general education revenue earned by special education students served primarily in the regular classroom for time spent both inside and outside of the regular classroom, and 3) the instructional portion of general education revenue earned by students served primarily outside of the classroom for time spent in the regular classroom. Detailed definitions of the terms used in this report are provided in *Appendix A*.

Legislative History

In 1998, (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner on 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 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 1999 – FY 2013

Table 1 shows the calculation of the state total cross-subsidy for FY 1999 through FY 2013. Amounts shown for FY 1999 – FY 2007 are based on actual data. Amounts shown for FY 2008 are based on preliminary data as of February 11, 2009. Amounts shown for FY 2009 – 2013 are estimates based on November 2008 forecast data.

MDE / Program Finance															Feb-09	
Reflects November 2008 forecast data															Table 1	
State Total Special Education Cross-Subsidies, Year to Year Comparison, FY 1999 - FY 2013																
Preliminary FY 2008 Data (\$ in Millions)																
		FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY2012	FY2013
1	Special Education Expenditures:	Final	Final	Final	Final	Final	Final	Final	Final	Final	Prelim	Est	Est	Est	Est	Est
	* State (excluding transportation & fringe benefits)	623.7	673.9	707.6	741.6	774.7	800.8	832.8	871.5	921	964.2	1,012.4	1,063.0	1,116.2	1,172.0	1,230.6
	* State Fringe benefits (estimated)	168.8	183.9	187.3	195.7	216.3	222.5	230.1	243.2	256.8	276.1	289.9	304.4	319.6	335.6	352.4
	* State transportation	71.6	78.7	86.2	94.6	101.0	108.7	119.1	131.1	144.5	152.6	164.5	177.0	190.3	204.8	220.4
	* Transition Disabled	13.5	12.4	12.1	12.1	12.0	13.7	14.3	15.0	15.4	14.6	15.3	16.1	16.9	17.7	18.6
	* Federal (including fringe benefits)	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.8	169.4	169.0	170.8	170.8	170.8	170.8	170.8
	Subtotal, Special Education Expenditures	936.7	1013.0	1,068.4	1,134.0	1,214.80	1,278.90	1,352.4	1,431.60	1,507.1	1,576.5	1,652.9	1,731.3	1,813.8	1,900.9	1,992.8
	Change from Prior Year		76.3	55.4	65.6	80.8	64.1	73.5	79.2	75.5	69.4	76.4	78.4	82.5	87.1	91.9
	Percent Change from Prior Year		8.1%	5.5%	6.1%	7.1%	5.3%	5.8%	5.9%	5.3%	4.6%	4.9%	4.7%	4.8%	4.8%	4.8%
2	Special Education Categorical Revenues:															
	* State - regular special education aid, includes transportation	391.8	462.5	474.0	510.4	530.9	530.6	529.2	529.3	529.2	694.1	719.5	735.7	786.6	829.5	877.6
	* State - excess cost aid	27.9	68.2	87.0	90.8	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9	114.0	117.7
	* Transition Disabled Aid	8.1	9.0	9.0	9.0	9.0	8.8	8.8	8.8	8.8	-	-	-	-	-	-
	* Levy Equalization Revenue	47.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-
	* State - special pupil aid	0.5	0.5	0.6	1.2	1.8	2.1	2.7	1.3	1.3	1.3	1.5	1.7	1.9	2.1	2.3
	* State - home based travel aid	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3
	* State - cross-subsidy aid	0.0	7.9	18.4	0.0	0.0	5.0	11.0	0.0	0.0	-	-	-	-	-	-
	* Third Party Billing	0.0	0.0	0.9	3.2	6.3	10.1	16.3	20.9	21.6	22.5	23.4	24.4	25.4	26.5	27.6
	* Federal	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.8	169.4	169.0	170.8	170.8	170.8	170.8	170.8
	Subtotal, Categorical Revenue	535.0	612.3	665.2	704.8	751.1	782.1	816	834.9	835.2	997.7	1,026.3	1,043.6	1,095.9	1,143.2	1,196.3
	Change from Prior Year		77.3	52.9	39.6	46.3	31.0	33.9	18.9	0.3	162.5	28.6	17.3	52.3	47.3	53.1
	Percent Change from Prior Year		14.5%	8.6%	6.0%	6.6%	4.1%	4.3%	2.3%	0.0%	19.5%	2.9%	1.7%	5.0%	4.3%	4.7%
3	General Education Revenue Attributable to Special Education															
	Students for time spent receiving special education services															
	Outside Of The Regular Classroom for more that 60% of the															
	School Day	49.3	54.0	58.5	62.2	67.1	71.3	74.4	77.1	73.3	72.3	73.0	73.0	73.0	73.0	73.0
4	Cross-Subsidies:															
	(a) Gross Cross-Subsidy (1)-(2):	401.7	400.7	403.2	429.2	463.7	496.8	536.4	596.7	671.9	578.8	626.6	687.7	717.9	757.7	796.5
	b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	352.4	346.7	344.7	367	396.6	425.5	462	519.6	598.6	506.5	553.6	614.7	644.9	684.7	723.5
	Change from Prior Year		-5.7	-2.0	22.3	29.6	28.9	36.5	57.6	79.0	(92.1)	47.1	61.1	30.2	39.8	38.8
	Percent Change from Prior Year		-1.6%	-0.6%	6.5%	8.1%	7.3%	8.6%	12.5%	15.2%	-15.4%	9.3%	11.0%	4.9%	6.2%	5.7%

cross chart, 08 prelim 02-09.xls

The data reported in Table 1 are summarized in Figures 1, 2 and 3. Figure 1 shows the trends from FY 1999 – FY 2008 and projections through FY 2013 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$937 million in FY 1999 to \$1.577 billion in FY 2008, and are projected to continue to increase up to \$1,993 billion by FY 2013. Special education revenues increased at a slower rate than expenditures between FY 2002 and FY 2007, increasing the gap between expenditures and revenues. As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth beginning in FY 2009. Overall, expenditures are projected to increase 113% over the 14 year period, while revenues are projected to increase by 117%.

FIGURE 1
SPECIAL EDUCATION EXPENDITURES AND REVENUES
INCLUDING GEN EDUC REVENUE ATTRIBUTABLE TO SPECIAL EDUCATION

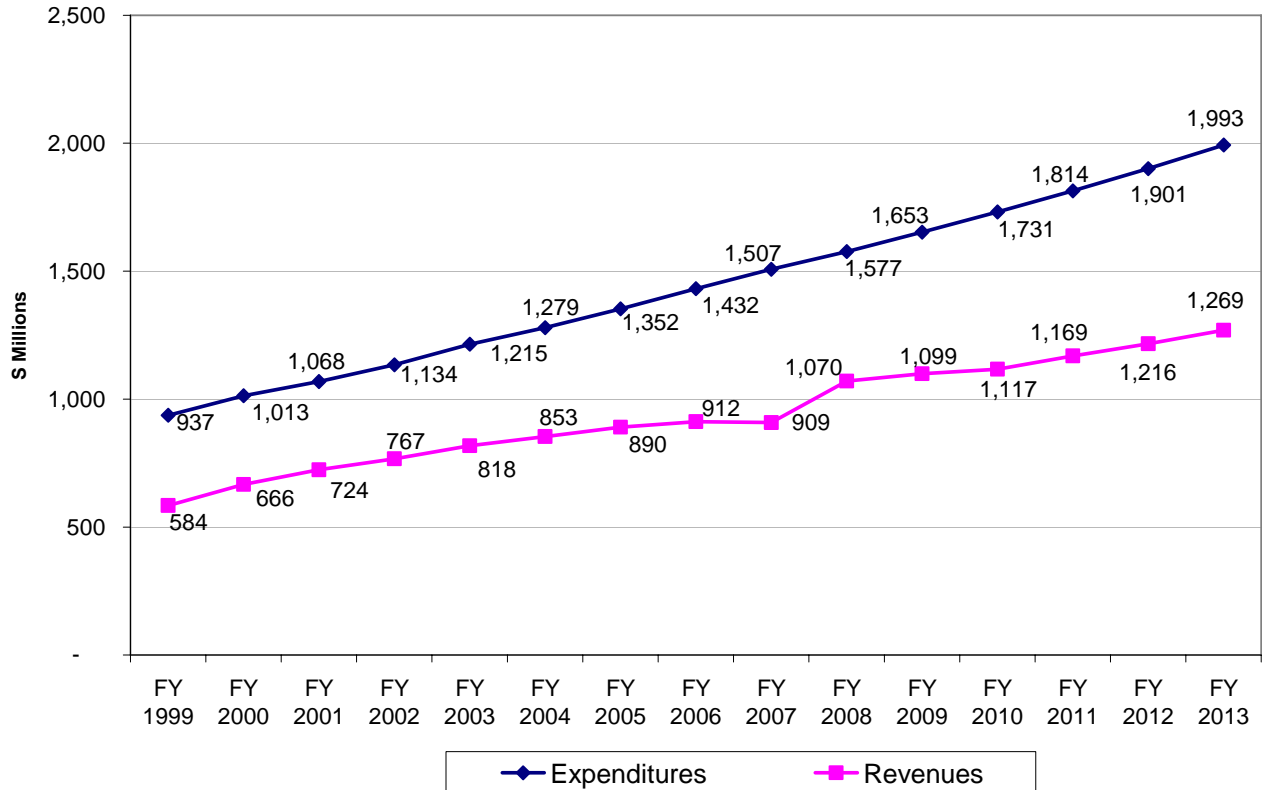


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy declined slightly from \$352 million to \$345 million between FY 1999 and FY 2001, but began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$599 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to \$507 million in FY 2008, but is projected to exceed the FY 2007 level by FY 2010 and to reach \$724 million by FY 2013.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

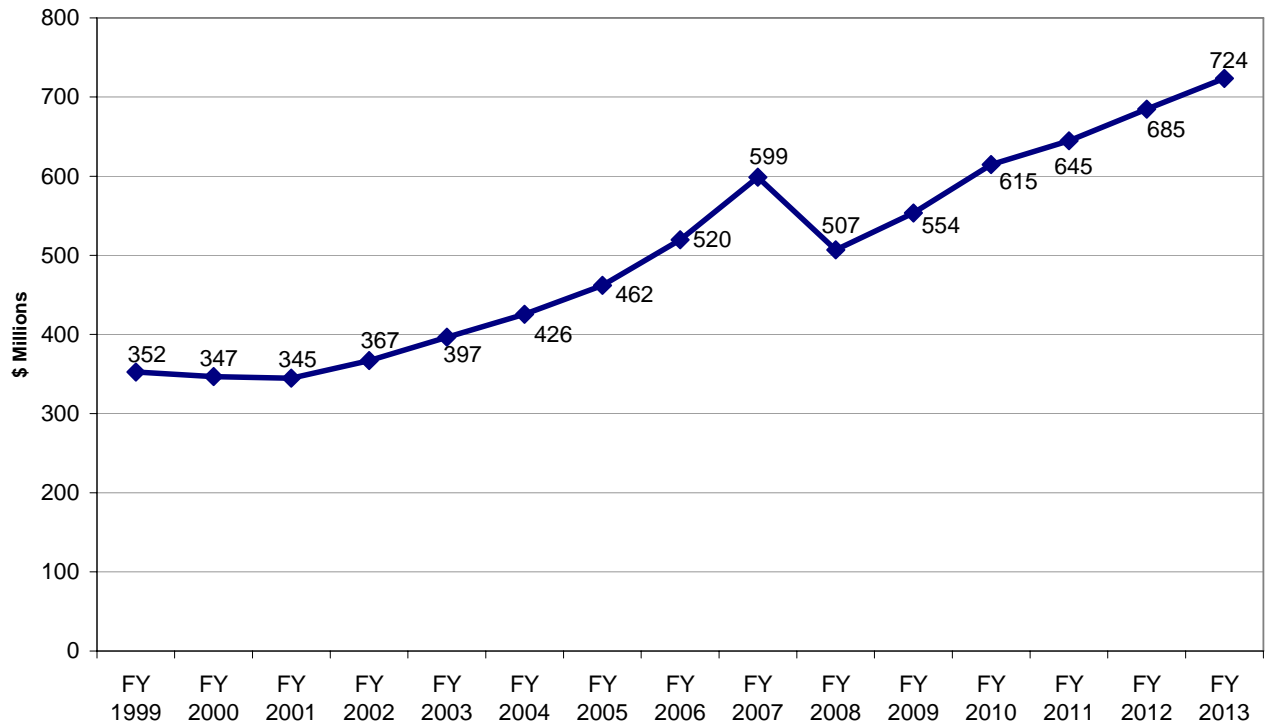
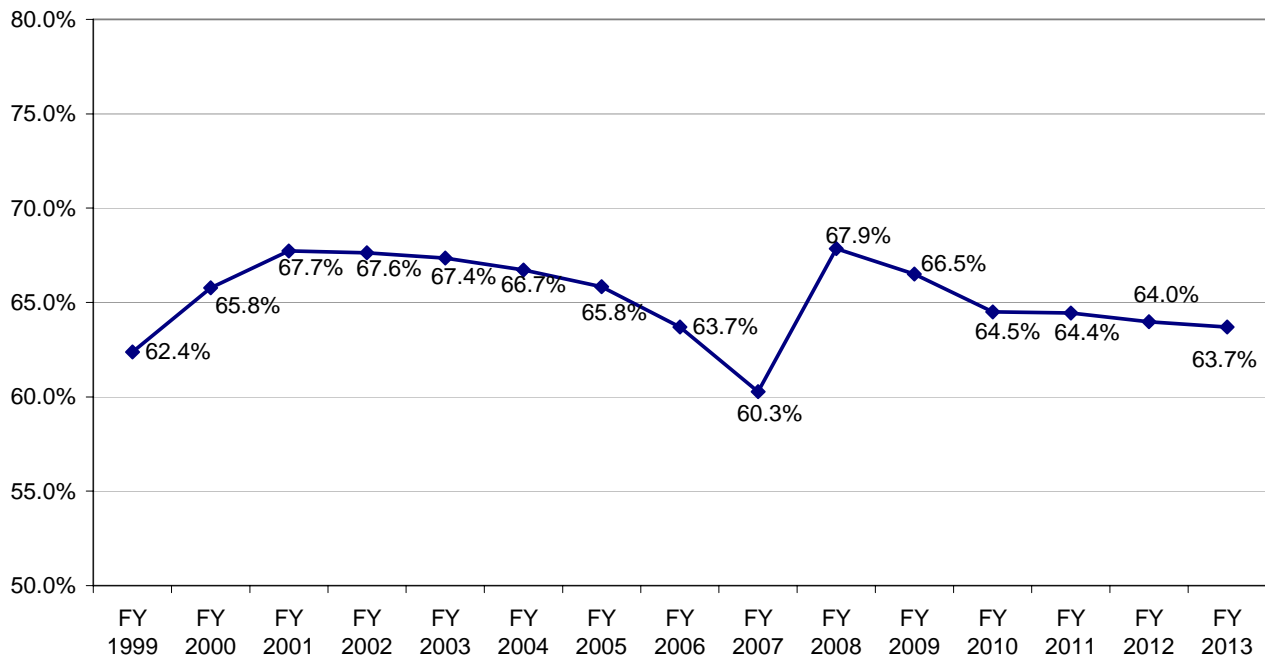


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas including the special education levy in FY 1999. Between FY 1999 and FY 2001, the state/federal funded portion of special education expenditures increased from 62.4% to 67.7%, and remained fairly constant through FY 2004, before declining to 60.3% in FY 2007. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 67.9% in FY 2008. However, projected expenditure growth exceeding revenue growth is expected to lower this percentage to 63.7% by FY 2013.

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



District by District Cross-Subsidy Reports, FY 2008

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2008, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

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

- (1) are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues;
- (2) include data only for school districts and not for charter schools;
- (3) with the advent of the system of state aid adjustments for students served outside the resident district in FY2007, reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts;

Table 2 provides a comparison of average cross-subsidies for FY 2008 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 \$484 and \$497 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$449 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$808 per pupil unit.

Table 2
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2008 Preliminary

District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj.Gen Rev for Sp Ed	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
State Totals	918,488	1,309,054,255	758,810,489	550,646,608	72,269,997	478,376,611	
BY STRATUM							
MPLS & ST PAUL	84,242	196,083,984	110,358,866	85,725,118	17,692,583	68,032,535	808
OTHER METRO	402,664	574,309,971	341,398,549	232,911,423	32,693,798	200,217,625	497
NONMET >=2K	218,406	296,264,361	175,252,247	121,012,114	13,323,491	107,688,624	493
NONMET 1K-2K	119,682	139,214,180	75,989,024	63,225,157	5,203,671	58,021,486	485
NONMET 500-1K	68,821	78,880,838	42,839,788	36,041,050	2,713,651	33,327,400	484
NONMET <500	24,674	24,300,921	12,972,016	11,731,747	642,805	11,088,943	449

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

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

Detailed individual district cross-subsidies reports may be found on the Minnesota Department of Education (MDE) Website at <http://education.state.mn.us>, click on the Accountability Programs, Program Finance and Minnesota Funding Reports (MFR) System. 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:** In order to calculate fringe benefits for special education staff funded with state aids, the salaries for Uniform Financial Accounting and Reporting System (UFARS) Finance Dimension Code 740 (Special Education) were summed from district final and audited UFARS data. Fringe benefits (Object Series 199-285) were downloaded from UFARS final and audited data and summed. The charge-backs using Federal Section 611 (UFARS Finance Dimension 419) and third party revenue (UFARS Finance Dimension 372) were then added to the benefits from UFARS Finance 740. The total fringe benefits, including charge-backs were divided by the total salaries. This ratio is called the benefit rate and is applied to all Electronic Data Reporting System (EDRS) salary lines (Service Code A and U) that are not in error. The percentages times the salaries equal the benefit costs. Cooperative expenditures for cooperatives that were exempt from the new tuition billing system were allocated back to the participating districts based on the percentage factors used for special education program aid computations. Cooperative expenditures for cooperatives using the tuition billing system were accounted for by the tuition billing system. Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education EDRS reports and transition disabled EDRS reports. State total computations presented in Table 1 includes total federal expenditures on a statewide basis only. Federal expenditures were excluded in the district-by-district analysis presented in Tables 3 and 4 because of uncertainty in the allocation of federal expenditures among districts participating in cooperatives and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools

Special Education Categorical Revenues. Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third-party billing revenue. Revenues earned based on cooperative expenditures were allocated back to the participating districts based on the percentage factors used for special education program aid computations. Cooperative expenditures for cooperatives using the tuition billing system 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 60% or more of the school day. 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% or more of the school day (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% 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%. Setting II includes students spending 21% to 60% 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%. Setting III includes students spending more than 60% of their time outside of the regular classroom. In the data reported here we assumed 80%, 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% of the time outside of the regular classroom for the time they spend receiving special education services outside of the regular classroom.

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals		918,487.89	1,309,054,255	758,407,647	550,646,608	72,269,997	478,376,611	
1	AITKIN	1,501.12	1,490,940	771,549	719,391	39,168	680,223	453.14
1	MINNEAPOL	39,043.21	103,957,064	57,622,152	46,334,912	10,447,605	35,887,307	919.17
2	HILL CITY	369.07	451,024	240,839	210,185	11,727	198,458	537.73
4	MCGREGOR	446.70	531,584	217,818	313,766	7,323	306,443	686.02
6	SOUTH ST. F	3,847.76	5,106,334	3,359,528	1,746,805	384,247	1,362,558	354.12
11	ANOKA-HEN	46,554.13	71,427,478	40,414,302	31,013,175	3,312,924	27,700,251	595.01
12	CENTENNIA	8,016.98	12,846,302	7,505,089	5,341,213	428,127	4,913,086	612.83
13	COLUMBIA F	3,407.96	5,783,930	2,414,381	3,369,550	576,680	2,792,869	819.51
14	FRIDLEY	3,101.74	4,834,187	2,860,764	1,973,424	359,634	1,613,790	520.29
15	ST. FRANCIS	6,526.42	8,953,500	6,626,947	2,326,553	162,117	2,164,436	331.64
16	SPRING LAK	5,337.64	6,338,228	3,081,879	3,256,349	450,136	2,806,213	525.74
22	DETROIT LA	3,071.02	4,104,834	2,454,806	1,650,028	240,997	1,409,031	458.82
23	FRAZEE	1,086.53	1,350,323	793,723	556,600	38,159	518,441	477.15
25	PINE POINT	70.20	182,211	90,225	91,985	8,982	83,003	1182.38
31	BEMIDJI	5,378.84	9,808,511	5,979,970	3,828,541	397,775	3,430,766	637.83
32	BLACKDUCK	753.92	1,428,631	895,099	533,532	21,760	511,772	678.82
36	KELLIHER	270.95	433,287	235,600	197,687	1,229	196,458	725.07
38	RED LAKE	1,495.02	2,689,461	1,081,186	1,608,276	115,459	1,492,817	998.53
47	SAUK RAPID	4,237.60	5,351,348	3,922,292	1,429,056	192,418	1,236,638	291.83
51	FOLEY	1,921.76	2,093,308	1,075,333	1,017,975	45,162	972,813	506.21
62	ORTONVILLE	520.56	751,517	562,249	189,267	35,586	153,681	295.22
75	ST. CLAIR	715.98	582,400	350,686	231,714	6,830	224,885	314.09
77	MANKATO	8,177.92	12,181,297	7,671,938	4,509,360	644,312	3,865,048	472.62
81	COMFREY	186.97	220,544	121,421	99,123	2,269	96,854	518.02
84	SLEEPY EYE	734.83	802,980	392,122	410,859	27,330	383,529	521.93
85	SPRINGFIEL	695.32	658,668	367,027	291,640	19,650	271,990	391.17
88	NEW ULM	2,416.46	3,330,577	1,783,767	1,546,811	102,463	1,444,348	597.71
91	BARNUM	810.79	960,377	612,032	348,346	8,110	340,236	419.63
93	CARLTON	721.14	840,478	418,305	422,173	16,301	405,872	562.82
94	CLOQUET	2,969.30	4,083,594	2,502,746	1,580,847	277,378	1,303,469	438.98
95	CROMWELL	369.54	299,673	143,584	156,089	5,745	150,343	406.84
97	MOOSE LAK	850.44	868,589	507,713	360,876	17,763	343,113	403.45

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
99	ESKO	1,303.96	1,023,126	542,700	480,425	25,897	454,528	348.58
100	WRENSHALL	376.75	278,454	88,876	189,578	15,042	174,536	463.27
108	NORWOOD	1,233.71	2,150,249	1,386,555	763,695	58,381	705,314	571.70
110	WACONIA	3,407.81	4,688,893	2,876,796	1,812,097	163,605	1,648,492	483.74
111	WATERTOWN	1,878.90	2,674,399	1,776,347	898,051	130,217	767,834	408.66
112	CHASKA	10,233.33	14,355,809	8,481,783	5,874,025	384,663	5,489,362	536.42
113	WALKER-AK	1,025.64	1,696,286	1,100,051	596,235	37,943	558,292	544.33
115	CASS LAKE	1,175.06	3,051,917	2,146,774	905,142	194,177	710,966	605.05
116	PILLAGER	886.27	1,243,651	715,806	527,845	74,402	453,443	511.63
118	REMER	507.79	1,271,947	959,709	312,238	90,910	221,328	435.86
129	MONTEVIDE	1,761.71	2,504,697	1,588,350	916,347	75,863	840,484	477.08
138	NORTH BRA	4,393.53	4,817,914	2,689,048	2,128,865	343,406	1,785,459	406.38
139	RUSH CITY	1,066.27	882,412	397,918	484,494	9,645	474,849	445.34
146	BARNESVILL	922.58	816,906	453,355	363,552	40,430	323,122	350.24
150	HAWLEY	1,053.61	717,108	302,726	414,383	46,458	367,924	349.20
152	MOORHEAD	6,167.61	11,705,869	7,614,748	4,091,120	389,667	3,701,454	600.14
162	BAGLEY	1,181.27	1,802,965	1,214,614	588,351	109,986	478,365	404.96
166	COOK COUN	683.72	736,800	397,945	338,855	14,755	324,100	474.02
173	MOUNTAIN L	580.82	616,400	308,475	307,925	15,862	292,063	502.85
177	WINDOM	1,117.89	1,760,532	932,159	828,373	63,410	764,962	684.29
181	BRAINERD	7,990.81	13,814,596	9,029,479	4,785,117	641,186	4,143,931	518.59
182	CROSBY	1,398.48	2,171,142	1,083,629	1,087,513	67,721	1,019,792	729.21
186	PEQUOT LA	1,805.86	1,845,167	1,007,340	837,827	63,249	774,578	428.92
191	BURNSVILLE	11,843.00	23,136,818	13,586,089	9,550,730	1,176,077	8,374,653	707.14
192	FARMINGTO	7,101.65	8,499,274	5,672,967	2,826,306	370,206	2,456,100	345.85
194	LAKEVILLE	12,983.20	17,390,656	10,261,778	7,128,878	837,677	6,291,202	484.56
195	RANDOLPH	608.94	320,436	200,871	119,565	1,214	118,351	194.36
196	ROSEMOUN	32,061.25	51,481,644	30,975,367	20,506,277	3,232,040	17,274,237	538.79
197	WEST ST. P	5,198.77	8,263,360	4,949,860	3,313,501	451,608	2,861,893	550.49
199	INVER GROV	4,351.29	6,455,798	4,422,681	2,033,117	412,436	1,620,681	372.46
200	HASTINGS	5,791.47	7,270,033	5,155,189	2,114,844	374,900	1,739,944	300.43
203	HAYFIELD	975.87	953,916	453,132	500,784	19,131	481,653	493.56
204	KASSON-MA	2,340.66	1,543,480	737,674	805,806	45,424	760,382	324.86

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
206	ALEXANDRIA	4,636.01	5,918,852	3,282,488	2,636,364	353,651	2,282,713	492.39
207	BRANDON	344.40	299,640	159,139	140,501	13,417	127,084	369.00
208	EVANSVILLE	199.14	207,636	70,001	137,636	13,247	124,389	624.63
213	OSAKIS	862.24	601,033	341,322	259,711	13,084	246,627	286.03
227	CHATFIELD	1,018.90	749,216	369,929	379,288	2,566	376,722	369.73
229	LANESBORO	413.74	325,769	144,929	180,840	3,772	177,067	427.97
238	MABEL-CAN	376.25	344,341	150,763	193,578	12,708	180,870	480.72
239	RUSHFORD-	743.37	738,311	356,701	381,610	5,322	376,288	506.19
241	ALBERT LEA	3,830.53	6,808,334	4,061,242	2,747,092	427,897	2,319,195	605.45
242	ALDEN	495.39	373,020	244,043	128,976	4,959	124,017	250.34
252	CANNON FA	1,497.19	1,310,118	607,377	702,741	76,676	626,065	418.16
253	GOODHUE	745.12	474,418	234,591	239,827	13,454	226,373	303.81
255	PINE ISLAND	1,434.50	772,566	413,150	359,416	4,880	354,536	247.15
256	RED WING	3,319.88	5,383,332	3,333,322	2,050,010	266,266	1,783,744	537.29
261	ASHBY	311.33	182,369	124,128	58,241	4,288	53,953	173.30
264	HERMAN-NC	133.61	100,221	36,528	63,693	7,190	56,503	422.89
270	HOPKINS	8,954.47	14,348,448	9,897,272	4,451,176	526,061	3,925,115	438.34
271	BLOOMINGT	12,122.38	17,893,366	11,103,206	6,790,161	1,396,376	5,393,785	444.94
272	EDEN PRAIR	11,450.03	14,447,095	8,994,947	5,452,147	577,638	4,874,510	425.72
273	EDINA	8,944.30	11,945,041	7,595,248	4,349,793	337,991	4,011,802	448.53
276	MINNETONK	9,227.99	11,917,318	7,394,014	4,523,304	665,043	3,858,261	418.10
277	WESTONKA	2,624.63	4,111,767	2,718,849	1,392,918	130,206	1,262,712	481.10
278	ORONO	3,082.88	3,156,906	1,975,751	1,181,155	66,653	1,114,503	361.51
279	OSSEO	25,231.82	45,325,009	30,188,767	15,136,242	3,167,236	11,969,006	474.36
280	RICHFIELD	4,743.08	7,014,465	3,934,448	3,080,016	517,484	2,562,533	540.27
281	ROBBINSDA	15,273.02	21,882,852	15,001,935	6,880,917	1,719,186	5,161,731	337.96
282	ST. ANTHON	2,006.20	1,604,648	836,877	767,771	32,804	734,967	366.35
283	ST. LOUIS P	4,954.39	8,071,059	4,988,953	3,082,107	628,098	2,454,009	495.32
284	WAYZATA	11,674.76	11,747,728	7,121,242	4,626,486	444,394	4,182,092	358.22
286	BROOKLYN	2,065.61	2,533,664	1,651,104	882,560	130,351	752,210	364.16
294	HOUSTON	1,542.31	724,028	417,787	306,241	4,474	301,767	195.66
297	SPRING GRO	387.74	303,177	129,076	174,101	-	174,101	449.01
299	CALEDONIA	957.37	1,392,940	842,030	550,910	43,448	507,463	530.06

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
300	LACRESCEN	1,634.36	2,200,228	1,319,836	880,392	52,682	827,710	506.44
306	LAPORTE	309.24	528,709	358,013	170,696	11,475	159,221	514.88
308	NEVIS	622.41	791,073	494,840	296,233	23,175	273,058	438.71
309	PARK RAPID	1,844.52	2,775,886	1,408,202	1,367,684	88,794	1,278,890	693.35
314	BRAHAM	1,077.49	1,673,687	550,515	1,123,172	38,142	1,085,030	1007.00
316	GREENWAY	1,342.27	1,668,369	623,166	1,045,202	184,640	860,563	641.12
317	DEER RIVER	1,077.45	1,219,954	662,919	557,036	65,986	491,049	455.75
318	GRAND RAP	4,325.85	5,109,034	3,548,921	1,560,113	222,759	1,337,354	309.15
319	NASHWAUK	705.03	1,604,953	1,072,829	532,124	36,810	495,314	702.54
323	FRANCONIA	40.11	122	(30,832)	30,955	13,551	17,403	433.89
330	HERON LAK	404.83	346,075	184,539	161,536	17,187	144,349	356.57
332	MORA	2,158.89	3,124,143	1,393,096	1,731,047	47,259	1,683,788	779.93
333	OGILVIE	719.67	798,256	445,088	353,168	35,715	317,453	441.11
345	NEW LONDC	1,820.90	1,850,401	899,893	950,508	92,241	858,267	471.34
347	WILLMAR	4,661.08	8,086,821	4,814,690	3,272,131	284,728	2,987,403	640.93
356	LANCASTER	227.02	281,272	182,031	99,241	5,092	94,149	414.72
361	INTERNATIC	1,528.97	1,954,460	839,917	1,114,542	71,165	1,043,377	682.41
362	LITTLEFORK	400.33	315,527	173,879	141,648	-	141,648	353.83
363	SOUTH KOC	433.58	572,268	391,125	181,144	26,971	154,173	355.58
371	BELLINGHAM	136.92	33,546	(91,984)	125,530	2,986	122,544	895.01
378	DAWSON	589.83	924,120	560,253	363,868	45,586	318,282	539.62
381	LAKE SUPEF	1,740.49	2,105,473	996,713	1,108,760	38,113	1,070,647	615.14
390	LAKE OF TH	643.46	702,444	387,937	314,507	7,242	307,265	477.52
391	CLEVELAND	493.63	420,436	140,589	279,847	24,634	255,213	517.01
392	LECENTER	750.89	963,495	497,201	466,295	63,581	402,714	536.32
394	MONTGOME	1,250.76	1,404,907	954,512	450,395	123,845	326,551	261.08
402	HENDRICKS	188.58	245,790	173,975	71,815	-	71,815	380.82
403	IVANHOE	211.91	151,990	32,852	119,138	-	119,138	562.21
404	LAKE BENTC	223.13	201,121	82,333	118,788	747	118,041	529.02
411	BALATON	121.52	75,304	(44,436)	119,740	9,243	110,498	909.30
413	MARSHALL	2,540.61	3,505,526	2,109,236	1,396,290	94,954	1,301,336	512.21
414	MINNEOTA	542.93	564,798	377,214	187,584	7,275	180,309	332.10
415	LYND	188.65	147,984	70,229	77,755	-	77,755	412.17

TABLE 3
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F.Y. 2008 Preliminary
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		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
417	TRACY	792.49	716,934	442,379	274,555	14,928	259,627	327.61
423	HUTCHINSON	3,404.76	3,491,618	2,061,816	1,429,802	96,730	1,333,072	391.53
424	LESTER PARK	514.98	279,568	99,856	179,712	15,051	164,661	319.74
432	MAHONOMEN	771.98	1,255,319	562,263	693,057	58,098	634,958	822.51
435	WAUBUN	702.16	934,379	414,471	519,909	56,144	463,765	660.48
441	NEWFOLDEN	421.08	633,354	420,606	212,748	-	212,748	505.24
447	GRYGLA	239.79	287,321	177,718	109,603	5,728	103,875	433.19
458	TRUMAN	390.04	456,646	141,143	315,504	12,837	302,667	775.99
463	EDEN VALLEY	1,009.04	1,142,079	602,255	539,824	29,890	509,934	505.37
465	LITCHFIELD	2,072.87	2,366,154	1,467,632	898,521	64,760	833,762	402.23
466	DASSEL-CO	2,684.37	2,321,003	1,485,945	835,057	67,619	767,438	285.89
473	ISLE	651.99	662,353	394,077	268,277	17,473	250,804	384.67
477	PRINCETON	4,005.53	3,994,077	2,026,882	1,967,195	148,541	1,818,654	454.04
480	ONAMIA	785.09	1,918,698	1,485,959	432,739	91,466	341,273	434.69
482	LITTLE FALL	2,951.41	3,681,827	1,863,604	1,818,223	214,437	1,603,785	543.40
484	PIERZ	1,234.01	1,394,583	833,731	560,852	31,787	529,065	428.74
485	ROYALTON	805.84	740,110	384,151	355,959	18,988	336,970	418.16
486	SWANVILLE	402.48	349,151	140,199	208,952	8,271	200,681	498.61
487	UPSALA	459.80	330,736	131,618	199,118	10,670	188,448	409.85
492	AUSTIN	4,837.81	6,946,184	4,515,435	2,430,750	465,151	1,965,599	406.30
495	GRAND MEADOWS	422.72	541,771	314,797	226,974	18,747	208,227	492.59
497	LYLE	284.50	322,698	221,746	100,953	11,925	89,027	312.93
499	LEROY	356.23	368,725	93,303	275,422	18,083	257,339	722.40
500	SOUTHLAND	681.20	784,443	406,412	378,030	31,422	346,609	508.82
505	FULDA	486.54	708,127	427,621	280,506	11,890	268,616	552.10
507	NICOLLET	353.40	320,723	142,901	177,822	-	177,822	503.17
508	ST. PETER	2,134.66	3,327,527	1,995,245	1,332,282	118,005	1,214,277	568.84
511	ADRIAN	743.46	694,488	464,628	229,860	33,411	196,449	264.24
513	BREWSTER	195.65	106,758	2,290	104,468	-	104,468	533.96
514	ELLSWORTH	224.74	224,123	140,834	83,290	-	83,290	370.60
516	ROUND LAKE	135.28	80,446	93,291	(12,845)	-	(12,845)	-94.95
518	WORTHINGTON	2,531.77	3,951,787	2,324,436	1,627,351	144,552	1,482,799	585.68
531	BYRON	1,932.64	1,469,273	687,937	781,336	75,993	705,343	364.96

TABLE 3
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F.Y. 2008 Preliminary
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		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
533	DOVER-EYO	1,395.59	946,008	576,218	369,790	12,750	357,040	255.83
534	STEWARTVI	2,030.80	2,025,269	994,119	1,031,150	110,159	920,991	453.51
535	ROCHESTER	18,350.11	20,209,633	10,787,256	9,422,377	1,028,912	8,393,465	457.41
542	BATTLE LAK	602.63	308,547	77,484	231,062	13,822	217,241	360.49
544	FERGUS FAI	2,945.95	3,086,136	1,464,486	1,621,650	161,701	1,459,948	495.58
545	HENNING	424.98	382,501	131,485	251,016	1,693	249,323	586.67
547	PARKERS PI	646.89	727,795	403,843	323,952	34,559	289,393	447.36
548	PELICAN RA	1,165.09	811,913	215,655	596,258	34,717	561,541	481.97
549	PERHAM	1,778.97	2,124,307	1,129,500	994,807	74,832	919,975	517.14
550	UNDERWOC	603.46	294,455	181,006	113,449	6,093	107,356	177.90
553	NEW YORK I	844.89	860,858	412,473	448,385	13,391	434,995	514.85
561	GOODRIDGE	223.96	212,417	143,949	68,469	-	68,469	305.72
564	THIEF RIVER	2,286.39	2,223,861	1,050,068	1,173,793	14,656	1,159,137	506.97
577	WILLOW RIV	527.39	421,182	242,303	178,879	6,444	172,435	326.96
578	PINE CITY	1,881.41	2,674,362	1,513,663	1,160,699	102,012	1,058,687	562.71
581	EDGERTON	351.84	390,751	275,041	115,710	-	115,710	328.87
592	CLIMAX	161.76	276,402	192,731	83,671	5,162	78,509	485.34
593	CROOKSTON	1,547.21	2,344,850	1,405,750	939,100	39,215	899,885	581.62
595	EAST GRAN	1,998.45	2,170,749	1,285,489	885,260	34,294	850,966	425.81
599	FERTILE-BE	550.98	817,001	522,363	294,638	7,890	286,748	520.43
600	FISHER	316.14	315,028	193,494	121,534	11,185	110,348	349.05
601	FOSSTON	749.66	989,484	593,695	395,789	11,823	383,966	512.19
611	CYRUS	108.09	119,870	10,802	109,068	6,352	102,716	950.28
621	MOUNDS VII	11,611.06	19,554,551	12,186,274	7,368,277	936,659	6,431,618	553.92
622	NORTH ST. I	13,445.85	17,217,850	6,695,084	10,522,766	2,035,173	8,487,593	631.24
623	ROSEVILLE	7,651.21	10,334,390	4,580,395	5,753,995	903,357	4,850,639	633.97
624	WHITE BEAR	9,748.34	15,866,372	8,111,046	7,755,326	789,655	6,965,671	714.55
625	ST. PAUL	45,198.48	92,126,920	52,736,714	39,390,205	7,244,978	32,145,227	711.20
627	OKLEE	220.55	197,724	60,668	137,056	5,489	131,567	596.54
628	PLUMMER	170.83	345,062	263,762	81,300	-	81,300	475.91
630	RED LAKE F	436.29	702,325	429,384	272,941	183	272,758	625.18
635	MILROY	99.21	59,762	(8,018)	67,780	-	67,780	683.20
640	WABASSO	476.28	417,209	248,791	168,418	3,184	165,234	346.93

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656	FARIBAULT	4,683.80	6,844,074	3,915,469	2,928,605	477,379	2,451,225	523.34
659	NORTHFIELD	4,525.66	5,780,897	3,331,829	2,449,068	329,332	2,119,736	468.38
671	HILLS-BEAVER	380.34	348,269	198,979	149,290	21,234	128,056	336.69
676	BADGER	251.85	210,802	90,636	120,166	3,205	116,961	464.41
682	ROSEAU	1,503.06	1,479,363	822,850	656,513	28,784	627,728	417.63
690	WARROAD	1,369.45	1,354,502	699,109	655,393	29,763	625,631	456.85
695	CHISHOLM	879.45	871,074	344,804	526,270	43,397	482,872	549.06
696	ELY	620.67	652,053	321,682	330,372	30,165	300,207	483.68
698	FLOODWOOD	419.45	366,223	224,158	142,065	24,156	117,909	281.10
700	HERMANTON	2,339.53	2,838,811	1,888,027	950,784	30,676	920,108	393.29
701	HIBBING	2,781.02	2,611,272	1,404,998	1,206,275	108,674	1,097,600	394.68
704	PROCTOR	1,977.09	1,801,201	986,433	814,768	52,235	762,533	385.68
706	VIRGINIA	1,861.26	2,175,725	1,279,936	895,790	129,288	766,501	411.82
707	NETT LAKE	133.83	244,257	(26,151)	270,408	3,649	266,759	1993.27
709	DULUTH	11,295.80	18,936,154	11,378,017	7,558,136	1,041,837	6,516,299	576.88
712	MOUNTAIN VIEW	654.45	1,242,226	811,563	430,663	22,541	408,122	623.61
716	BELLE PLAIN	1,746.58	1,820,915	1,377,915	442,999	126,715	316,284	181.09
717	JORDAN	1,828.28	1,605,395	1,491,428	113,967	155,086	(41,119)	-22.49
719	PRIOR LAKE	7,851.34	8,171,952	5,852,658	2,319,294	778,630	1,540,664	196.23
720	SHAKOPEE	7,178.63	10,312,165	6,473,185	3,838,980	383,669	3,455,311	481.33
721	NEW PRAGUE	4,063.32	4,318,550	2,552,068	1,766,482	188,694	1,577,788	388.30
726	BECKER	3,064.86	2,994,173	1,217,300	1,776,873	97,756	1,679,117	547.86
727	BIG LAKE	4,124.74	4,917,647	2,010,475	2,907,171	191,678	2,715,493	658.34
728	ELK RIVER	14,015.61	19,186,133	10,643,609	8,542,524	655,976	7,886,548	562.70
738	HOLDINGFORD	1,165.61	812,989	338,054	474,934	22,497	452,437	388.16
739	KIMBALL	879.47	888,805	544,515	344,291	22,435	321,856	365.97
740	MELROSE	1,646.25	1,978,179	1,010,828	967,351	90,087	877,264	532.89
741	PAYNESVILLE	1,216.64	1,615,101	933,765	681,336	35,191	646,145	531.09
742	ST. CLOUD	10,801.27	22,201,022	13,320,985	8,880,037	547,988	8,332,049	771.40
743	SAUK CENTRAL	1,285.91	1,446,237	852,296	593,941	44,635	549,306	427.17
745	ALBANY	1,860.74	1,826,881	1,073,768	753,113	12,257	740,856	398.15
748	SARTELL	3,682.72	3,524,444	1,918,011	1,606,433	70,457	1,535,977	417.08
750	COLD SPRING	2,597.59	2,483,427	1,352,115	1,131,312	72,106	1,059,206	407.76

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
756	BLOOMING	817.54	815,449	404,755	410,695	44,502	366,193	447.92
761	OWATONNA	5,671.67	6,329,340	3,317,059	3,012,281	288,789	2,723,491	480.19
763	MEDFORD	866.21	444,282	159,247	285,035	19,080	265,955	307.03
768	HANCOCK	294.42	210,404	132,810	77,594	13,412	64,182	217.99
769	MORRIS	1,026.87	1,288,448	941,692	346,757	56,939	289,818	282.23
771	CHOKIO-ALE	199.89	161,711	61,518	100,193	-	100,193	501.24
775	KERKHOVEN	621.80	838,048	475,294	362,754	22,984	339,770	546.43
777	BENSON	1,129.03	1,664,439	1,279,873	384,566	53,216	331,350	293.48
786	BERTHA-HE	548.95	531,151	289,679	241,472	8,898	232,574	423.67
787	BROWERVIL	595.26	787,001	547,395	239,605	23,338	216,267	363.32
801	BROWNS VA	124.08	189,783	104,917	84,866	-	84,866	683.96
803	WHEATON	474.97	592,539	353,800	238,739	10,175	228,564	481.22
811	WABASHA	735.05	752,333	365,045	387,288	31,223	356,065	484.41
813	LAKE CITY	1,509.23	1,692,064	870,241	821,823	77,868	743,955	492.94
815	PRINSBURG	0.00	170,897	147,885	23,012	-	23,012	#DIV/0!
818	VERNDALE	504.09	653,903	396,455	257,448	35,265	222,183	440.76
820	SEBEKA	627.67	612,722	241,462	371,261	5,442	365,818	582.82
821	MENAHGA	854.54	652,782	250,255	402,527	10,079	392,448	459.25
829	WASECA	2,163.94	3,537,751	2,554,212	983,539	119,388	864,151	399.34
831	FOREST LA	8,292.98	9,126,062	4,715,291	4,410,771	700,264	3,710,507	447.43
832	MAHTOMED	3,680.26	3,770,001	1,942,146	1,827,854	82,213	1,745,642	474.33
833	SOUTH WAS	19,333.31	22,200,671	9,947,443	12,253,228	1,465,907	10,787,320	557.97
834	STILLWATER	10,391.16	12,034,406	6,061,831	5,972,575	541,370	5,431,205	522.68
836	BUTTERFIEL	253.84	259,184	84,717	174,467	12,893	161,574	636.52
837	MADELIA	651.76	874,010	376,218	497,792	13,374	484,418	743.25
840	ST. JAMES	1,367.41	1,271,922	697,111	574,810	49,843	524,968	383.91
846	BRECKENRI	984.23	950,672	502,235	448,437	14,211	434,226	441.18
850	ROTHSAY	238.92	108,904	65,714	43,190	-	43,190	180.77
852	CAMPBELL-	128.32	150,046	48,346	101,700	12,148	89,552	697.88
857	LEWISTON	858.18	788,284	432,237	356,047	10,925	345,122	402.16
858	ST. CHARLE	1,168.33	837,500	497,896	339,604	36,856	302,748	259.13
861	WINONA	4,182.73	8,013,692	4,439,078	3,574,614	687,800	2,886,814	690.17
876	ANNANDALE	2,069.72	2,179,248	1,325,495	853,753	100,752	753,000	363.82

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
877	BUFFALO	6,589.47	6,924,735	3,936,537	2,988,197	279,939	2,708,259	411.00
879	DELANO	2,633.98	2,386,544	1,360,797	1,025,747	79,737	946,010	359.16
881	MAPLE LAKE	1,165.16	1,597,469	991,539	605,929	104,569	501,361	430.29
882	MONTICELLO	4,515.47	6,420,936	5,516,360	904,576	372,887	531,689	117.75
883	ROCKFORD	1,819.93	1,831,024	1,027,060	803,964	60,283	743,681	408.63
885	ST. MICHAEL	5,286.32	4,586,748	1,718,352	2,868,396	86,386	2,782,011	526.27
891	CANBY	615.81	582,218	339,100	243,118	1,732	241,386	391.98
911	CAMBRIDGE	5,993.49	4,186,097	3,755,423	430,675	216,393	214,282	35.75
912	MILACA	2,195.28	2,641,923	1,549,778	1,092,145	130,117	962,028	438.23
914	ULEN-HITTE	331.51	341,945	205,943	136,002	27,356	108,646	327.73
2071	LAKE CRYST	922.48	1,383,584	690,171	693,413	47,429	645,983	700.27
2125	TRITON	1,301.22	1,216,162	517,384	698,777	67,116	631,661	485.44
2134	UNITED SOU	943.72	1,865,233	924,888	940,346	72,179	868,167	919.94
2135	MAPLE RIVE	1,348.70	1,633,534	1,001,096	632,438	84,648	547,789	406.16
2137	KINGSLAND	873.71	1,154,644	659,242	495,402	63,910	431,492	493.86
2142	ST. LOUIS C	2,414.06	3,354,923	1,582,662	1,772,261	139,124	1,633,137	676.51
2143	WATERVILLE	1,111.13	1,338,224	785,077	553,146	61,920	491,227	442.10
2144	CHISAGO LA	4,087.74	5,042,703	3,096,789	1,945,914	214,572	1,731,342	423.55
2149	MINNEWASK	1,372.73	3,327,159	2,891,711	435,448	111,227	324,221	236.19
2154	EVELETH-GI	1,421.14	1,199,022	479,468	719,553	34,491	685,062	482.05
2155	WADENA-DE	1,311.28	1,494,125	614,365	879,760	65,298	814,462	621.12
2159	BUFFALO LA	669.42	639,164	333,254	305,911	64,092	241,819	361.24
2164	DILWORTH-C	1,495.51	1,227,958	573,948	654,010	48,278	605,732	405.03
2165	HINCKLEY-F	1,172.50	1,134,140	563,777	570,363	30,287	540,077	460.62
2167	LAKEVIEW	671.07	556,731	277,053	279,678	18,300	261,378	389.49
2168	NRHEG	1,139.61	1,268,455	723,512	544,943	12,896	532,048	466.87
2169	MURRAY CC	864.46	1,143,106	683,914	459,192	30,618	428,574	495.77
2170	STAPLES-M	1,668.19	2,206,437	882,768	1,323,669	103,627	1,220,042	731.36
2171	KITTSOON CE	360.92	594,139	366,779	227,360	8,568	218,792	606.21
2172	KENYON-WA	1,016.99	1,184,913	611,765	573,148	44,196	528,953	520.12
2174	PINE RIVER-	1,107.69	1,538,633	996,286	542,346	103,875	438,471	395.84
2176	WARREN-AL	541.52	786,217	291,171	495,046	41,827	453,220	836.94
2180	MACCRAY	831.72	1,174,696	646,746	527,949	40,086	487,863	586.57

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2184	LUVERNE	1,401.16	1,584,751	1,009,966	574,784	54,914	519,870	371.03
2190	YELLOW ME	1,095.32	1,860,426	990,785	869,641	41,235	828,406	756.31
2198	FILMORE CE	683.28	876,562	556,816	319,746	31,887	287,859	421.29
2215	NORMAN CC	405.81	444,936	197,825	247,112	2,583	244,529	602.57
2310	SIBLEY EAS	1,412.84	1,349,638	547,032	802,606	64,669	737,938	522.31
2311	CLEARBROC	536.51	581,618	247,180	334,438	20,151	314,287	585.80
2342	WEST CENT	919.46	837,734	422,226	415,508	16,762	398,746	433.67
2358	KARLSTAD-S	274.33	361,624	189,615	172,009	-	172,009	627.02
2364	BELGRADE-	809.89	713,288	298,283	415,006	27,930	387,076	477.94
2365	G.F.W.	892.28	1,157,164	550,085	607,080	40,373	566,707	635.12
2396	A.C.G.C.	933.66	1,244,033	657,855	586,178	43,232	542,946	581.52
2397	LESUEUR-H	1,446.17	1,736,795	761,997	974,798	39,244	935,554	646.92
2448	MARTIN COL	948.94	1,004,282	540,527	463,755	17,676	446,079	470.08
2527	HALSTAD-H	314.75	511,427	300,927	210,500	11,536	198,964	632.13
2534	OLIVIA-BIRD	945.71	909,524	506,333	403,191	43,592	359,599	380.24
2536	GRANADA H	335.04	344,494	102,917	241,577	41,660	199,917	596.70
2580	SANDSTONE	877.86	1,323,136	729,734	593,402	193,008	400,394	456.10
2609	WIN-E-MAC	575.38	446,773	172,678	274,095	4,080	270,016	469.28
2683	GREENBUSH	550.97	587,897	346,895	241,002	-	241,002	437.41
2687	HOWARD LA	1,180.70	1,492,545	917,078	575,467	72,299	503,168	426.16
2689	PIPESTONE-	1,391.91	1,630,673	1,109,689	520,984	51,814	469,170	337.07
2711	MESABI EAS	989.93	1,331,621	643,377	688,244	33,162	655,081	661.75
2752	FAIRMONT A	2,078.00	2,736,936	1,524,056	1,212,881	120,344	1,092,536	525.76
2753	LONG PRAIR	1,414.31	1,608,581	539,986	1,068,595	79,201	989,394	699.56
2754	CEDAR MOU	488.48	609,652	379,785	229,867	30,006	199,862	409.15
2759	EAGLE BENI	384.26	357,530	89,058	268,472	22,663	245,809	639.69
2805	ZUMBROTA-	1,270.04	1,157,625	583,481	574,145	30,955	543,190	427.69
2835	JANESVILLE	615.66	924,523	521,545	402,978	36,980	365,998	594.48
2853	MADISON-M	1,092.29	1,504,815	800,389	704,426	12,073	692,353	633.85
2854	ADA-BORUP	644.17	961,978	584,234	377,744	25,864	351,880	546.25
2856	STEPHEN-AI	414.76	521,277	309,417	211,860	-	211,860	510.80
2859	GLENCOE-S	1,864.12	1,786,562	667,233	1,119,330	116,464	1,002,865	537.98
2860	BLUE EARTH	1,450.51	1,829,346	908,400	920,946	53,600	867,347	597.96

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenues and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
2884	RED ROCK C	574.71	468,405	144,275	324,130	15,858	308,271	536.39
2886	GLENVILLE-	492.66	404,245	169,334	234,911	12,525	222,386	451.40
2887	MCLEOD WE	388.48	270,341	66,276	204,065	4,596	199,469	513.46
2888	CLINTON-GF	458.29	474,780	217,074	257,706	14,004	243,701	531.76
2889	LAKE PARK-	734.88	509,603	165,358	344,245	12,007	332,238	452.10
2890	DRSH	674.42	839,530	399,912	439,618	31,495	408,123	605.15
2895	JACKSON C	1,378.23	1,471,908	570,246	901,662	88,557	813,105	589.96
2897	REDWOOD A	1,461.50	1,506,667	807,727	698,941	93,068	605,873	414.56
2898	WESTBROO	650.55	348,938	144,937	204,001	19,488	184,513	283.63
2899	PLAINVIEW-	1,809.91	1,163,107	522,879	640,228	31,546	608,682	336.31
2902	RUSSELL-TY	628.96	551,637	270,382	281,255	4,324	276,931	440.30
Ges08prelim02-09 Tables 3&4.xls								

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals		918,487.89	1,309,054,255	758,407,647	550,646,608	72,269,997	478,376,611	
815	PRINSBURG	0.00	170,897	147,885	23,012	-	23,012	#DIV/0!
707	NETT LAKE	133.83	244,257	(26,151)	270,408	3,649	266,759	1993.27
25	PINE POINT	70.20	182,211	90,225	91,985	8,982	83,003	1182.38
314	BRAHAM	1,077.49	1,673,687	550,515	1,123,172	38,142	1,085,030	1007.00
38	RED LAKE	1,495.02	2,689,461	1,081,186	1,608,276	115,459	1,492,817	998.53
611	CYRUS	108.09	119,870	10,802	109,068	6,352	102,716	950.28
2134	UNITED SOU	943.72	1,865,233	924,888	940,346	72,179	868,167	919.94
1	MINNEAPOL	39,043.21	103,957,064	57,622,152	46,334,912	10,447,605	35,887,307	919.17
411	BALATON	121.52	75,304	(44,436)	119,740	9,243	110,498	909.30
371	BELLINGHAM	136.92	33,546	(91,984)	125,530	2,986	122,544	895.01
2176	WARREN-AL	541.52	786,217	291,171	495,046	41,827	453,220	836.94
432	MAHNOMEN	771.98	1,255,319	562,263	693,057	58,098	634,958	822.51
13	COLUMBIA F	3,407.96	5,783,930	2,414,381	3,369,550	576,680	2,792,869	819.51
332	MORA	2,158.89	3,124,143	1,393,096	1,731,047	47,259	1,683,788	779.93
458	TRUMAN	390.04	456,646	141,143	315,504	12,837	302,667	775.99
742	ST. CLOUD	10,801.27	22,201,022	13,320,985	8,880,037	547,988	8,332,049	771.40
2190	YELLOW ME	1,095.32	1,860,426	990,785	869,641	41,235	828,406	756.31
837	MADELIA	651.76	874,010	376,218	497,792	13,374	484,418	743.25
2170	STAPLES-M	1,668.19	2,206,437	882,768	1,323,669	103,627	1,220,042	731.36
182	CROSBY	1,398.48	2,171,142	1,083,629	1,087,513	67,721	1,019,792	729.21
36	KELLIHER	270.95	433,287	235,600	197,687	1,229	196,458	725.07
499	LEROY	356.23	368,725	93,303	275,422	18,083	257,339	722.40
624	WHITE BEAR	9,748.34	15,866,372	8,111,046	7,755,326	789,655	6,965,671	714.55
625	ST. PAUL	45,198.48	92,126,920	52,736,714	39,390,205	7,244,978	32,145,227	711.20
191	BURNSVILLE	11,843.00	23,136,818	13,586,089	9,550,730	1,176,077	8,374,653	707.14
319	NASHWAUK	705.03	1,604,953	1,072,829	532,124	36,810	495,314	702.54
2071	LAKE CRYST	922.48	1,383,584	690,171	693,413	47,429	645,983	700.27
2753	LONG PRAIR	1,414.31	1,608,581	539,986	1,068,595	79,201	989,394	699.56
852	CAMPBELL-	128.32	150,046	48,346	101,700	12,148	89,552	697.88
309	PARK RAPID	1,844.52	2,775,886	1,408,202	1,367,684	88,794	1,278,890	693.35
861	WINONA	4,182.73	8,013,692	4,439,078	3,574,614	687,800	2,886,814	690.17

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
4	MCGREGOR	446.70	531,584	217,818	313,766	7,323	306,443	686.02
177	WINDOM	1,117.89	1,760,532	932,159	828,373	63,410	764,962	684.29
801	BROWNS VA	124.08	189,783	104,917	84,866	-	84,866	683.96
635	MILROY	99.21	59,762	(8,018)	67,780	-	67,780	683.20
361	INTERNATIO	1,528.97	1,954,460	839,917	1,114,542	71,165	1,043,377	682.41
32	BLACKDUCK	753.92	1,428,631	895,099	533,532	21,760	511,772	678.82
2142	ST. LOUIS C	2,414.06	3,354,923	1,582,662	1,772,261	139,124	1,633,137	676.51
2711	MESABI EAS	989.93	1,331,621	643,377	688,244	33,162	655,081	661.75
435	WAUBUN	702.16	934,379	414,471	519,909	56,144	463,765	660.48
727	BIG LAKE	4,124.74	4,917,647	2,010,475	2,907,171	191,678	2,715,493	658.34
2397	LESUEUR-H	1,446.17	1,736,795	761,997	974,798	39,244	935,554	646.92
316	GREENWAY	1,342.27	1,668,369	623,166	1,045,202	184,640	860,563	641.12
347	WILLMAR	4,661.08	8,086,821	4,814,690	3,272,131	284,728	2,987,403	640.93
2759	EAGLE BENI	384.26	357,530	89,058	268,472	22,663	245,809	639.69
31	BEMIDJI	5,378.84	9,808,511	5,979,970	3,828,541	397,775	3,430,766	637.83
836	BUTTERFIEL	253.84	259,184	84,717	174,467	12,893	161,574	636.52
2365	G.F.W.	892.28	1,157,164	550,085	607,080	40,373	566,707	635.12
623	ROSEVILLE	7,651.21	10,334,390	4,580,395	5,753,995	903,357	4,850,639	633.97
2853	MADISON-M	1,092.29	1,504,815	800,389	704,426	12,073	692,353	633.85
2527	HALSTAD-HI	314.75	511,427	300,927	210,500	11,536	198,964	632.13
622	NORTH ST. I	13,445.85	17,217,850	6,695,084	10,522,766	2,035,173	8,487,593	631.24
2358	KARLSTAD-S	274.33	361,624	189,615	172,009	-	172,009	627.02
630	RED LAKE F	436.29	702,325	429,384	272,941	183	272,758	625.18
208	EVANSVILLE	199.14	207,636	70,001	137,636	13,247	124,389	624.63
712	MOUNTAIN I	654.45	1,242,226	811,563	430,663	22,541	408,122	623.61
2155	WADENA-DE	1,311.28	1,494,125	614,365	879,760	65,298	814,462	621.12
381	LAKE SUPEF	1,740.49	2,105,473	996,713	1,108,760	38,113	1,070,647	615.14
12	CENTENNIAL	8,016.98	12,846,302	7,505,089	5,341,213	428,127	4,913,086	612.83
2171	KITTSOON CE	360.92	594,139	366,779	227,360	8,568	218,792	606.21
241	ALBERT LEA	3,830.53	6,808,334	4,061,242	2,747,092	427,897	2,319,195	605.45
2890	DRSH	674.42	839,530	399,912	439,618	31,495	408,123	605.15
115	CASS LAKE	1,175.06	3,051,917	2,146,774	905,142	194,177	710,966	605.05

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2215	NORMAN CC	405.81	444,936	197,825	247,112	2,583	244,529	602.57
152	MOORHEAD	6,167.61	11,705,869	7,614,748	4,091,120	389,667	3,701,454	600.14
2860	BLUE EARTH	1,450.51	1,829,346	908,400	920,946	53,600	867,347	597.96
88	NEW ULM	2,416.46	3,330,577	1,783,767	1,546,811	102,463	1,444,348	597.71
2536	GRANADA H	335.04	344,494	102,917	241,577	41,660	199,917	596.70
627	OKLEE	220.55	197,724	60,668	137,056	5,489	131,567	596.54
11	ANOKA-HEN	46,554.13	71,427,478	40,414,302	31,013,175	3,312,924	27,700,251	595.01
2835	JANESVILLE	615.66	924,523	521,545	402,978	36,980	365,998	594.48
2895	JACKSON CO	1,378.23	1,471,908	570,246	901,662	88,557	813,105	589.96
545	HENNING	424.98	382,501	131,485	251,016	1,693	249,323	586.67
2180	MACCRAY	831.72	1,174,696	646,746	527,949	40,086	487,863	586.57
2311	CLEARBROC	536.51	581,618	247,180	334,438	20,151	314,287	585.80
518	WORTHINGT	2,531.77	3,951,787	2,324,436	1,627,351	144,552	1,482,799	585.68
820	SEBEKA	627.67	612,722	241,462	371,261	5,442	365,818	582.82
593	CROOKSTON	1,547.21	2,344,850	1,405,750	939,100	39,215	899,885	581.62
2396	A.C.G.C.	933.66	1,244,033	657,855	586,178	43,232	542,946	581.52
709	DULUTH	11,295.80	18,936,154	11,378,017	7,558,136	1,041,837	6,516,299	576.88
108	NORWOOD	1,233.71	2,150,249	1,386,555	763,695	58,381	705,314	571.70
508	ST. PETER	2,134.66	3,327,527	1,995,245	1,332,282	118,005	1,214,277	568.84
93	CARLTON	721.14	840,478	418,305	422,173	16,301	405,872	562.82
578	PINE CITY	1,881.41	2,674,362	1,513,663	1,160,699	102,012	1,058,687	562.71
728	ELK RIVER	14,015.61	19,186,133	10,643,609	8,542,524	655,976	7,886,548	562.70
403	IVANHOE	211.91	151,990	32,852	119,138	-	119,138	562.21
833	SOUTH WAS	19,333.31	22,200,671	9,947,443	12,253,228	1,465,907	10,787,320	557.97
621	MOUNDS VII	11,611.06	19,554,551	12,186,274	7,368,277	936,659	6,431,618	553.92
505	FULDA	486.54	708,127	427,621	280,506	11,890	268,616	552.10
197	WEST ST. P	5,198.77	8,263,360	4,949,860	3,313,501	451,608	2,861,893	550.49
695	CHISHOLM	879.45	871,074	344,804	526,270	43,397	482,872	549.06
726	BECKER	3,064.86	2,994,173	1,217,300	1,776,873	97,756	1,679,117	547.86
775	KERKHOVEN	621.80	838,048	475,294	362,754	22,984	339,770	546.43
2854	ADA-BORUP	644.17	961,978	584,234	377,744	25,864	351,880	546.25
113	WALKER-AK	1,025.64	1,696,286	1,100,051	596,235	37,943	558,292	544.33

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
482	LITTLE FALL	2,951.41	3,681,827	1,863,604	1,818,223	214,437	1,603,785	543.40
280	RICHFIELD	4,743.08	7,014,465	3,934,448	3,080,016	517,484	2,562,533	540.27
378	DAWSON	589.83	924,120	560,253	363,868	45,586	318,282	539.62
196	ROSEMOUN	32,061.25	51,481,644	30,975,367	20,506,277	3,232,040	17,274,237	538.79
2859	GLENCOE-S	1,864.12	1,786,562	667,233	1,119,330	116,464	1,002,865	537.98
2	HILL CITY	369.07	451,024	240,839	210,185	11,727	198,458	537.73
256	RED WING	3,319.88	5,383,332	3,333,322	2,050,010	266,266	1,783,744	537.29
112	CHASKA	10,233.33	14,355,809	8,481,783	5,874,025	384,663	5,489,362	536.42
2884	RED ROCK C	574.71	468,405	144,275	324,130	15,858	308,271	536.39
392	LECENTER	750.89	963,495	497,201	466,295	63,581	402,714	536.32
513	BREWSTER	195.65	106,758	2,290	104,468	-	104,468	533.96
740	MELROSE	1,646.25	1,978,179	1,010,828	967,351	90,087	877,264	532.89
2888	CLINTON-GF	458.29	474,780	217,074	257,706	14,004	243,701	531.76
741	PAYNESVILL	1,216.64	1,615,101	933,765	681,336	35,191	646,145	531.09
299	CALEDONIA	957.37	1,392,940	842,030	550,910	43,448	507,463	530.06
404	LAKE BENTC	223.13	201,121	82,333	118,788	747	118,041	529.02
885	ST. MICHAEL	5,286.32	4,586,748	1,718,352	2,868,396	86,386	2,782,011	526.27
2752	FAIRMONT A	2,078.00	2,736,936	1,524,056	1,212,881	120,344	1,092,536	525.76
16	SPRING LAK	5,337.64	6,338,228	3,081,879	3,256,349	450,136	2,806,213	525.74
656	FARIBAULT	4,683.80	6,844,074	3,915,469	2,928,605	477,379	2,451,225	523.34
834	STILLWATER	10,391.16	12,034,406	6,061,831	5,972,575	541,370	5,431,205	522.68
2310	SIBLEY EAS	1,412.84	1,349,638	547,032	802,606	64,669	737,938	522.31
84	SLEEPY EYE	734.83	802,980	392,122	410,859	27,330	383,529	521.93
599	FERTILE-BE	550.98	817,001	522,363	294,638	7,890	286,748	520.43
14	FRIDLEY	3,101.74	4,834,187	2,860,764	1,973,424	359,634	1,613,790	520.29
2172	KENYON-WA	1,016.99	1,184,913	611,765	573,148	44,196	528,953	520.12
181	BRAINERD	7,990.81	13,814,596	9,029,479	4,785,117	641,186	4,143,931	518.59
81	COMFREY	186.97	220,544	121,421	99,123	2,269	96,854	518.02
549	PERHAM	1,778.97	2,124,307	1,129,500	994,807	74,832	919,975	517.14
391	CLEVELAND	493.63	420,436	140,589	279,847	24,634	255,213	517.01
306	LAPORTE	309.24	528,709	358,013	170,696	11,475	159,221	514.88
553	NEW YORK	844.89	860,858	412,473	448,385	13,391	434,995	514.85

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2887	MCLEOD WE	388.48	270,341	66,276	204,065	4,596	199,469	513.46
413	MARSHALL	2,540.61	3,505,526	2,109,236	1,396,290	94,954	1,301,336	512.21
601	FOSSTON	749.66	989,484	593,695	395,789	11,823	383,966	512.19
116	PILLAGER	886.27	1,243,651	715,806	527,845	74,402	453,443	511.63
2856	STEPHEN-AI	414.76	521,277	309,417	211,860	-	211,860	510.80
500	SOUTHLAND	681.20	784,443	406,412	378,030	31,422	346,609	508.82
564	THIEF RIVER	2,286.39	2,223,861	1,050,068	1,173,793	14,656	1,159,137	506.97
300	LACRESCEN	1,634.36	2,200,228	1,319,836	880,392	52,682	827,710	506.44
51	FOLEY	1,921.76	2,093,308	1,075,333	1,017,975	45,162	972,813	506.21
239	RUSHFORD-	743.37	738,311	356,701	381,610	5,322	376,288	506.19
463	EDEN VALLE	1,009.04	1,142,079	602,255	539,824	29,890	509,934	505.37
441	NEWFOLDEI	421.08	633,354	420,606	212,748	-	212,748	505.24
507	NICOLLET	353.40	320,723	142,901	177,822	-	177,822	503.17
173	MOUNTAIN L	580.82	616,400	308,475	307,925	15,862	292,063	502.85
771	CHOKIO-ALE	199.89	161,711	61,518	100,193	-	100,193	501.24
486	SWANVILLE	402.48	349,151	140,199	208,952	8,271	200,681	498.61
2169	MURRAY CC	864.46	1,143,106	683,914	459,192	30,618	428,574	495.77
544	FERGUS FAI	2,945.95	3,086,136	1,464,486	1,621,650	161,701	1,459,948	495.58
283	ST. LOUIS P	4,954.39	8,071,059	4,988,953	3,082,107	628,098	2,454,009	495.32
2137	KINGSLAND	873.71	1,154,644	659,242	495,402	63,910	431,492	493.86
203	HAYFIELD	975.87	953,916	453,132	500,784	19,131	481,653	493.56
813	LAKE CITY	1,509.23	1,692,064	870,241	821,823	77,868	743,955	492.94
495	GRAND MEA	422.72	541,771	314,797	226,974	18,747	208,227	492.59
206	ALEXANDRI	4,636.01	5,918,852	3,282,488	2,636,364	353,651	2,282,713	492.39
2125	TRITON	1,301.22	1,216,162	517,384	698,777	67,116	631,661	485.44
592	CLIMAX	161.76	276,402	192,731	83,671	5,162	78,509	485.34
194	LAKEVILLE	12,983.20	17,390,656	10,261,778	7,128,878	837,677	6,291,202	484.56
811	WABASHA	735.05	752,333	365,045	387,288	31,223	356,065	484.41
110	WACONIA	3,407.81	4,688,893	2,876,796	1,812,097	163,605	1,648,492	483.74
696	ELY	620.67	652,053	321,682	330,372	30,165	300,207	483.68
2154	EVELETH-GI	1,421.14	1,199,022	479,468	719,553	34,491	685,062	482.05
548	PELICAN RA	1,165.09	811,913	215,655	596,258	34,717	561,541	481.97

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
720	SHAKOPEE	7,178.63	10,312,165	6,473,185	3,838,980	383,669	3,455,311	481.33
803	WHEATON	474.97	592,539	353,800	238,739	10,175	228,564	481.22
277	WESTONKA	2,624.63	4,111,767	2,718,849	1,392,918	130,206	1,262,712	481.10
238	MABEL-CAN	376.25	344,341	150,763	193,578	12,708	180,870	480.72
761	OWATONNA	5,671.67	6,329,340	3,317,059	3,012,281	288,789	2,723,491	480.19
2364	BELGRADE-	809.89	713,288	298,283	415,006	27,930	387,076	477.94
390	LAKE OF TH	643.46	702,444	387,937	314,507	7,242	307,265	477.52
23	FRAZEE	1,086.53	1,350,323	793,723	556,600	38,159	518,441	477.15
129	MONTEVIDE	1,761.71	2,504,697	1,588,350	916,347	75,863	840,484	477.08
628	PLUMMER	170.83	345,062	263,762	81,300	-	81,300	475.91
279	OSSEO	25,231.82	45,325,009	30,188,767	15,136,242	3,167,236	11,969,006	474.36
832	MAHTOMED	3,680.26	3,770,001	1,942,146	1,827,854	82,213	1,745,642	474.33
166	COOK COUN	683.72	736,800	397,945	338,855	14,755	324,100	474.02
77	MANKATO	8,177.92	12,181,297	7,671,938	4,509,360	644,312	3,865,048	472.62
345	NEW LONDC	1,820.90	1,850,401	899,893	950,508	92,241	858,267	471.34
2448	MARTIN COL	948.94	1,004,282	540,527	463,755	17,676	446,079	470.08
2609	WIN-E-MAC	575.38	446,773	172,678	274,095	4,080	270,016	469.28
659	NORTHFIELD	4,525.66	5,780,897	3,331,829	2,449,068	329,332	2,119,736	468.38
2168	NRHEG	1,139.61	1,268,455	723,512	544,943	12,896	532,048	466.87
676	BADGER	251.85	210,802	90,636	120,166	3,205	116,961	464.41
100	WRENSHALI	376.75	278,454	88,876	189,578	15,042	174,536	463.27
2165	HINCKLEY-F	1,172.50	1,134,140	563,777	570,363	30,287	540,077	460.62
821	MENAHGA	854.54	652,782	250,255	402,527	10,079	392,448	459.25
22	DETROIT LA	3,071.02	4,104,834	2,454,806	1,650,028	240,997	1,409,031	458.82
535	ROCHESTER	18,350.11	20,209,633	10,787,256	9,422,377	1,028,912	8,393,465	457.41
690	WARROAD	1,369.45	1,354,502	699,109	655,393	29,763	625,631	456.85
2580	SANDSTONE	877.86	1,323,136	729,734	593,402	193,008	400,394	456.10
317	DEER RIVER	1,077.45	1,219,954	662,919	557,036	65,986	491,049	455.75
477	PRINCETON	4,005.53	3,994,077	2,026,882	1,967,195	148,541	1,818,654	454.04
534	STEWARTVI	2,030.80	2,025,269	994,119	1,031,150	110,159	920,991	453.51
1	AITKIN	1,501.12	1,490,940	771,549	719,391	39,168	680,223	453.14
2889	LAKE PARK-	734.88	509,603	165,358	344,245	12,007	332,238	452.10

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2886	GLENVILLE-	492.66	404,245	169,334	234,911	12,525	222,386	451.40
297	SPRING GRO	387.74	303,177	129,076	174,101	-	174,101	449.01
273	EDINA	8,944.30	11,945,041	7,595,248	4,349,793	337,991	4,011,802	448.53
756	BLOOMING F	817.54	815,449	404,755	410,695	44,502	366,193	447.92
831	FOREST LAKE	8,292.98	9,126,062	4,715,291	4,410,771	700,264	3,710,507	447.43
547	PARKERS P	646.89	727,795	403,843	323,952	34,559	289,393	447.36
139	RUSH CITY	1,066.27	882,412	397,918	484,494	9,645	474,849	445.34
271	BLOOMINGT	12,122.38	17,893,366	11,103,206	6,790,161	1,396,376	5,393,785	444.94
2143	WATERVILLE	1,111.13	1,338,224	785,077	553,146	61,920	491,227	442.10
846	BRECKENRI	984.23	950,672	502,235	448,437	14,211	434,226	441.18
333	OGILVIE	719.67	798,256	445,088	353,168	35,715	317,453	441.11
818	VERNDALE	504.09	653,903	396,455	257,448	35,265	222,183	440.76
2902	RUSSELL-TY	628.96	551,637	270,382	281,255	4,324	276,931	440.30
94	CLOQUET	2,969.30	4,083,594	2,502,746	1,580,847	277,378	1,303,469	438.98
308	NEVIS	622.41	791,073	494,840	296,233	23,175	273,058	438.71
270	HOPKINS	8,954.47	14,348,448	9,897,272	4,451,176	526,061	3,925,115	438.34
912	MILACA	2,195.28	2,641,923	1,549,778	1,092,145	130,117	962,028	438.23
2683	GREENBUSH	550.97	587,897	346,895	241,002	-	241,002	437.41
118	REMER	507.79	1,271,947	959,709	312,238	90,910	221,328	435.86
480	ONAMIA	785.09	1,918,698	1,485,959	432,739	91,466	341,273	434.69
323	FRANCONIA	40.11	122	(30,832)	30,955	13,551	17,403	433.89
2342	WEST CENT	919.46	837,734	422,226	415,508	16,762	398,746	433.67
447	GRYGLA	239.79	287,321	177,718	109,603	5,728	103,875	433.19
881	MAPLE LAKE	1,165.16	1,597,469	991,539	605,929	104,569	501,361	430.29
186	PEQUOT LAKE	1,805.86	1,845,167	1,007,340	837,827	63,249	774,578	428.92
484	PIERZ	1,234.01	1,394,583	833,731	560,852	31,787	529,065	428.74
229	LANESBORO	413.74	325,769	144,929	180,840	3,772	177,067	427.97
2805	ZUMBROTA-	1,270.04	1,157,625	583,481	574,145	30,955	543,190	427.69
743	SAUK CENT	1,285.91	1,446,237	852,296	593,941	44,635	549,306	427.17
2687	HOWARD LA	1,180.70	1,492,545	917,078	575,467	72,299	503,168	426.16
595	EAST GRAN	1,998.45	2,170,749	1,285,489	885,260	34,294	850,966	425.81
272	EDEN PRAIR	11,450.03	14,447,095	8,994,947	5,452,147	577,638	4,874,510	425.72

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
786	BERTHA-HE	548.95	531,151	289,679	241,472	8,898	232,574	423.67
2144	CHISAGO LA	4,087.74	5,042,703	3,096,789	1,945,914	214,572	1,731,342	423.55
264	HERMAN-NC	133.61	100,221	36,528	63,693	7,190	56,503	422.89
2198	FILMORE CE	683.28	876,562	556,816	319,746	31,887	287,859	421.29
91	BARNUM	810.79	960,377	612,032	348,346	8,110	340,236	419.63
252	CANNON FA	1,497.19	1,310,118	607,377	702,741	76,676	626,065	418.16
485	ROYALTON	805.84	740,110	384,151	355,959	18,988	336,970	418.16
276	MINNETONK	9,227.99	11,917,318	7,394,014	4,523,304	665,043	3,858,261	418.10
682	ROSEAU	1,503.06	1,479,363	822,850	656,513	28,784	627,728	417.63
748	SARTELL	3,682.72	3,524,444	1,918,011	1,606,433	70,457	1,535,977	417.08
356	LANCASTER	227.02	281,272	182,031	99,241	5,092	94,149	414.72
2897	REDWOOD A	1,461.50	1,506,667	807,727	698,941	93,068	605,873	414.56
415	LYND	188.65	147,984	70,229	77,755	-	77,755	412.17
706	VIRGINIA	1,861.26	2,175,725	1,279,936	895,790	129,288	766,501	411.82
877	BUFFALO	6,589.47	6,924,735	3,936,537	2,988,197	279,939	2,708,259	411.00
487	UPSALA	459.80	330,736	131,618	199,118	10,670	188,448	409.85
2754	CEDAR MOU	488.48	609,652	379,785	229,867	30,006	199,862	409.15
111	WATERTOW	1,878.90	2,674,399	1,776,347	898,051	130,217	767,834	408.66
883	ROCKFORD	1,819.93	1,831,024	1,027,060	803,964	60,283	743,681	408.63
750	COLD SPRIN	2,597.59	2,483,427	1,352,115	1,131,312	72,106	1,059,206	407.76
95	CROMWELL	369.54	299,673	143,584	156,089	5,745	150,343	406.84
138	NORTH BRA	4,393.53	4,817,914	2,689,048	2,128,865	343,406	1,785,459	406.38
492	AUSTIN	4,837.81	6,946,184	4,515,435	2,430,750	465,151	1,965,599	406.30
2135	MAPLE RIVE	1,348.70	1,633,534	1,001,096	632,438	84,648	547,789	406.16
2164	DILWORTH-C	1,495.51	1,227,958	573,948	654,010	48,278	605,732	405.03
162	BAGLEY	1,181.27	1,802,965	1,214,614	588,351	109,986	478,365	404.96
97	MOOSE LAK	850.44	868,589	507,713	360,876	17,763	343,113	403.45
465	LITCHFIELD	2,072.87	2,366,154	1,467,632	898,521	64,760	833,762	402.23
857	LEWISTON	858.18	788,284	432,237	356,047	10,925	345,122	402.16
829	WASECA	2,163.94	3,537,751	2,554,212	983,539	119,388	864,151	399.34
745	ALBANY	1,860.74	1,826,881	1,073,768	753,113	12,257	740,856	398.15
2174	PINE RIVER-	1,107.69	1,538,633	996,286	542,346	103,875	438,471	395.84

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
701	HIBBING	2,781.02	2,611,272	1,404,998	1,206,275	108,674	1,097,600	394.68
700	HERMANTON	2,339.53	2,838,811	1,888,027	950,784	30,676	920,108	393.29
891	CANBY	615.81	582,218	339,100	243,118	1,732	241,386	391.98
423	HUTCHINSON	3,404.76	3,491,618	2,061,816	1,429,802	96,730	1,333,072	391.53
85	SPRINGFIELD	695.32	658,668	367,027	291,640	19,650	271,990	391.17
2167	LAKEVIEW	671.07	556,731	277,053	279,678	18,300	261,378	389.49
721	NEW PRAGUE	4,063.32	4,318,550	2,552,068	1,766,482	188,694	1,577,788	388.30
738	HOLDINGFORE	1,165.61	812,989	338,054	474,934	22,497	452,437	388.16
704	PROCTOR	1,977.09	1,801,201	986,433	814,768	52,235	762,533	385.68
473	ISLE	651.99	662,353	394,077	268,277	17,473	250,804	384.67
840	ST. JAMES	1,367.41	1,271,922	697,111	574,810	49,843	524,968	383.91
402	HENDRICKS	188.58	245,790	173,975	71,815	-	71,815	380.82
2534	OLIVIA-BIRD	945.71	909,524	506,333	403,191	43,592	359,599	380.24
199	INVER GROVE	4,351.29	6,455,798	4,422,681	2,033,117	412,436	1,620,681	372.46
2184	LUVERNE	1,401.16	1,584,751	1,009,966	574,784	54,914	519,870	371.03
514	ELLSWORTH	224.74	224,123	140,834	83,290	-	83,290	370.60
227	CHATFIELD	1,018.90	749,216	369,929	379,288	2,566	376,722	369.73
207	BRANDON	344.40	299,640	159,139	140,501	13,417	127,084	369.00
282	ST. ANTHONY	2,006.20	1,604,648	836,877	767,771	32,804	734,967	366.35
739	KIMBALL	879.47	888,805	544,515	344,291	22,435	321,856	365.97
531	BYRON	1,932.64	1,469,273	687,937	781,336	75,993	705,343	364.96
286	BROOKLYN	2,065.61	2,533,664	1,651,104	882,560	130,351	752,210	364.16
876	ANNANDALE	2,069.72	2,179,248	1,325,495	853,753	100,752	753,000	363.82
787	BROWERVILLE	595.26	787,001	547,395	239,605	23,338	216,267	363.32
278	ORONO	3,082.88	3,156,906	1,975,751	1,181,155	66,653	1,114,503	361.51
2159	BUFFALO LAKE	669.42	639,164	333,254	305,911	64,092	241,819	361.24
542	BATTLE LAKE	602.63	308,547	77,484	231,062	13,822	217,241	360.49
879	DELANO	2,633.98	2,386,544	1,360,797	1,025,747	79,737	946,010	359.16
284	WAYZATA	11,674.76	11,747,728	7,121,242	4,626,486	444,394	4,182,092	358.22
330	HERON LAKE	404.83	346,075	184,539	161,536	17,187	144,349	356.57
363	SOUTH KOONING	433.58	572,268	391,125	181,144	26,971	154,173	355.58
6	SOUTH ST. PAUL	3,847.76	5,106,334	3,359,528	1,746,805	384,247	1,362,558	354.12

Table 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2008 Preliminary
Excludes Federal Revenue and Expenditures

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
362	LITTLEFORK	400.33	315,527	173,879	141,648	-	141,648	353.83
146	BARNESVILL	922.58	816,906	453,355	363,552	40,430	323,122	350.24
150	HAWLEY	1,053.61	717,108	302,726	414,383	46,458	367,924	349.20
600	FISHER	316.14	315,028	193,494	121,534	11,185	110,348	349.05
99	ESKO	1,303.96	1,023,126	542,700	480,425	25,897	454,528	348.58
640	WABASSO	476.28	417,209	248,791	168,418	3,184	165,234	346.93
192	FARMINGTO	7,101.65	8,499,274	5,672,967	2,826,306	370,206	2,456,100	345.85
281	ROBBINSDA	15,273.02	21,882,852	15,001,935	6,880,917	1,719,186	5,161,731	337.96
2689	PIPESTONE-	1,391.91	1,630,673	1,109,689	520,984	51,814	469,170	337.07
671	HILLS-BEAV	380.34	348,269	198,979	149,290	21,234	128,056	336.69
2899	PLAINVIEW-	1,809.91	1,163,107	522,879	640,228	31,546	608,682	336.31
414	MINNEOTA	542.93	564,798	377,214	187,584	7,275	180,309	332.10
15	ST. FRANCIS	6,526.42	8,953,500	6,626,947	2,326,553	162,117	2,164,436	331.64
581	EDGERTON	351.84	390,751	275,041	115,710	-	115,710	328.87
914	ULEN-HITTE	331.51	341,945	205,943	136,002	27,356	108,646	327.73
417	TRACY	792.49	716,934	442,379	274,555	14,928	259,627	327.61
577	WILLOW RIV	527.39	421,182	242,303	178,879	6,444	172,435	326.96
204	KASSON-MA	2,340.66	1,543,480	737,674	805,806	45,424	760,382	324.86
424	LESTER PRA	514.98	279,568	99,856	179,712	15,051	164,661	319.74
75	ST. CLAIR	715.98	582,400	350,686	231,714	6,830	224,885	314.09
497	LYLE	284.50	322,698	221,746	100,953	11,925	89,027	312.93
318	GRAND RAP	4,325.85	5,109,034	3,548,921	1,560,113	222,759	1,337,354	309.15
763	MEDFORD	866.21	444,282	159,247	285,035	19,080	265,955	307.03
561	GOODRIDGE	223.96	212,417	143,949	68,469	-	68,469	305.72
253	GOODHUE	745.12	474,418	234,591	239,827	13,454	226,373	303.81
200	HASTINGS	5,791.47	7,270,033	5,155,189	2,114,844	374,900	1,739,944	300.43
62	ORTONVILLE	520.56	751,517	562,249	189,267	35,586	153,681	295.22
777	BENSON	1,129.03	1,664,439	1,279,873	384,566	53,216	331,350	293.48
47	SAUK RAPID	4,237.60	5,351,348	3,922,292	1,429,056	192,418	1,236,638	291.83
213	OSAKIS	862.24	601,033	341,322	259,711	13,084	246,627	286.03
466	DASSEL-CO	2,684.37	2,321,003	1,485,945	835,057	67,619	767,438	285.89
2898	WESTBROO	650.55	348,938	144,937	204,001	19,488	184,513	283.63

		(A)	(B)	©	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
769	MORRIS	1,026.87	1,288,448	941,692	346,757	56,939	289,818	282.23
698	FLOODWOOD	419.45	366,223	224,158	142,065	24,156	117,909	281.10
511	ADRIAN	743.46	694,488	464,628	229,860	33,411	196,449	264.24
394	MONTGOMERY	1,250.76	1,404,907	954,512	450,395	123,845	326,551	261.08
858	ST. CHARLES	1,168.33	837,500	497,896	339,604	36,856	302,748	259.13
533	DOVER-EYON	1,395.59	946,008	576,218	369,790	12,750	357,040	255.83
242	ALDEN	495.39	373,020	244,043	128,976	4,959	124,017	250.34
255	PINE ISLAND	1,434.50	772,566	413,150	359,416	4,880	354,536	247.15
2149	MINNEWASHONG	1,372.73	3,327,159	2,891,711	435,448	111,227	324,221	236.19
768	HANCOCK	294.42	210,404	132,810	77,594	13,412	64,182	217.99
719	PRIOR LAKE	7,851.34	8,171,952	5,852,658	2,319,294	778,630	1,540,664	196.23
294	HOUSTON	1,542.31	724,028	417,787	306,241	4,474	301,767	195.66
195	RANDOLPH	608.94	320,436	200,871	119,565	1,214	118,351	194.36
716	BELLE PLAINE	1,746.58	1,820,915	1,377,915	442,999	126,715	316,284	181.09
850	ROTHSAY	238.92	108,904	65,714	43,190	-	43,190	180.77
550	UNDERWOOD	603.46	294,455	181,006	113,449	6,093	107,356	177.90
261	ASHBY	311.33	182,369	124,128	58,241	4,288	53,953	173.30
882	MONTICELLO	4,515.47	6,420,936	5,516,360	904,576	372,887	531,689	117.75
911	CAMBRIDGE	5,993.49	4,186,097	3,755,423	430,675	216,393	214,282	35.75
717	JORDAN	1,828.28	1,605,395	1,491,428	113,967	155,086	(41,119)	-22.49
516	ROUND LAKE	135.28	80,446	93,291	(12,845)	-	(12,845)	-94.95
Ges08prelim02-09 Tables 3&4.xls								

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2008

Data Sources

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

The amount shown on this line is from line 6 of the 2007-08 GENERAL EDUCATION REVENUE PER PUPIL UNIT FOR SPECIAL EDUCATION CROSS-SUBSIDY COMPUTATION REPORT. This report is located on MDE's Website. It is explained in detail in *Appendix A*.

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

The settings are defined as follows:

- ❖ SETTING I – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for less than 21% of the school day.
- ❖ SETTING II – Learners receiving education programs in resource room. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for 60% 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% 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% 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% of the school day.
- ❖ SETTING VI – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- ❖ SETTING VII – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- ❖ SETTING VIII – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

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

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

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

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

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 2008 expenditure for special education transportation, as reported to MDE under Finance codes 723 and 728 through UFARS and special education bus depreciation as reported to MDE as of December 31, 2008.

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.