



## **Special Education Cross-Subsidies Fiscal Year 2015**

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**Fiscal Year 2015**

**Report**

**To the**

**Legislature**

**As required by**

**Minnesota Statutes,**

**section 127A.065**

**COMMISSIONER:**

**Special Education Cross-Subsidies**

**Brenda Cassellius, Ed. D.**

**Fiscal Year 2015**

**Oct 2016**

**FOR MORE INFORMATION CONTACT:**

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

**Paul Ferrin, Supervisor  
Division of School Finance  
651-582-8864  
Paul.Ferrin@state.mn.us**

**2016**

**Report to the Legislature**

**As required by**

**Minnesota**

**Statutes 2015**

**Section 127A.065**

## **Cost of Report Preparation**

The total cost for the Minnesota Department of Education (MDE) to prepare this report was approximately \$ 3,825.08. Most of these costs involved staff time in analyzing data and preparing the written report. Incidental costs include paper, copying, and other office supplies.

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

# SPECIAL EDUCATION CROSS-SUBSIDIES REPORT

## FISCAL YEAR 2015

Minnesota Statutes 2014, Section 127A.065, states:

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

This report is notification to legislative committees based upon data compiled on September 28, 2016.

### Introduction

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

Two cross-subsidy measures are used in this report:

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

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

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

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

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

## **Legislative History**

In 1998, (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies, From FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork, legislation was enacted in 2007, (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

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

## State Total Special Education Cross-Subsidies, FY 2013 – FY 2019

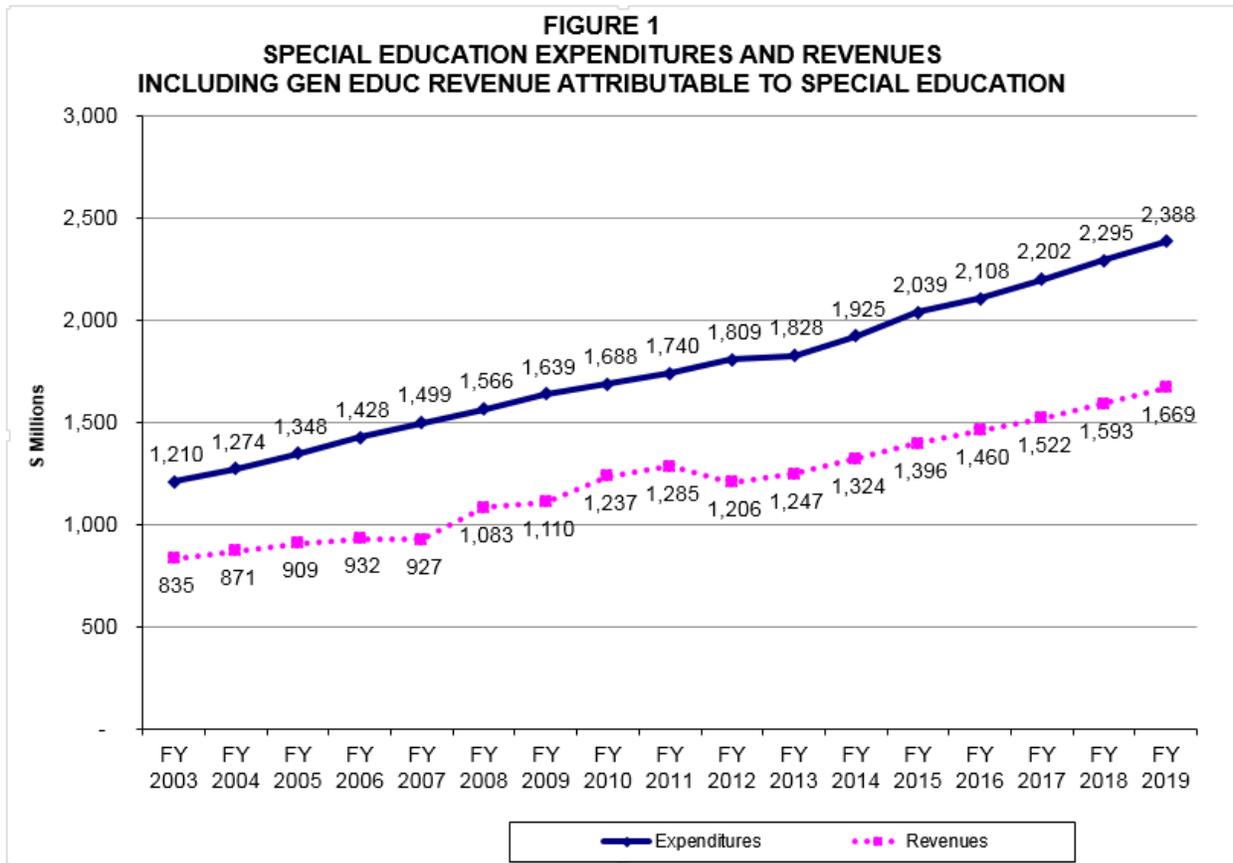
**Table 1** shows the calculation of the state total cross-subsidy for FY 2013 through FY 2019. Amounts shown for FY 2013 – FY 2015 are based on actual data. Amounts shown for FY 2016 – 2019 are estimates based on February 2016 forecast data. Amounts for FY 2003 – 2012 appear in **Appendix B** and are based on final data.

MDE / School Finance									7/1/16
Reflects February 2016 forecast data updated 7-1-16									
		Table 1							
		State Total Special Education Cross-Subsidies, Year to Year Comparison							
		FY 2013 - FY 2019							
		Final FY 2015 Data							
		(\$ in Millions)							
		FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	
		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).	1,469.9	1,572.2	1,664.0	1,718.7	1,798.1	1,875.0	1,951.6	
	* State transportation (excluding special transportation of non-disabled students).	180.9	185.4	201.1	215.1	229.9	245.6	262.3	
	* Federal (including fringe benefits)	177.7	167.0	174.1	174.1	174.1	174.1	174.1	
	<b>Subtotal, Special Education Expenditures</b>	<b>1,828.4</b>	<b>1,924.6</b>	<b>2,039.2</b>	<b>2,107.9</b>	<b>2,202.1</b>	<b>2,294.7</b>	<b>2,388.0</b>	
	Change from Prior Year	19.2	96.1	114.6	68.7	94.2	92.7	83.2	
	Percent Change from Prior Year	1.1%	5.3%	6.0%	3.4%	4.5%	4.2%	4.1%	
<b>2</b>	<b>Special Education Categorical Revenues:</b>								
	* State - regular special education aid, includes transportation	849.1	915.3	966.1	971.8	1,023.0	1,080.1	1,138.4	
	* State - excess cost aid	108.7	119.7	123.2	247.4	259.4	274.2	294.5	
	* Adjust for Cap Growth	-	-	-	(27.6)	(28.7)	(25.9)	(25.8)	
	* Adjust for Hold Harmless	-	-	-	1.2	0.9	0.9	1.0	
	* Adjust for Alternative Delivery	(11.1)	(15.4)	(15.7)	(28.0)	(28.0)	(30.7)	(32.5)	
	* Adjust for Spec Trans for Non-disabled Students	(10.3)	(13.8)	(21.7)	(24.1)	(25.8)	(27.8)	(29.5)	
	* Transition Disabled Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* Levy Equalization Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	* State - special pupil aid	1.4	1.1	1.1	1.1	1.1	1.3	1.5	
	* State - home based travel aid	0.3	0.4	0.4	0.4	0.4	0.5	0.5	
	* State - cross-subsidy aid	-	13.0	30.0	-	-	-	-	
	* Third Party Billing	41.5	45.2	45.9	46.8	47.8	48.7	49.7	
	* Federal	177.7	167.0	174.1	174.1	174.1	174.1	174.1	
	<b>Subtotal, Categorical Revenue</b>	<b>1,157.3</b>	<b>1,232.6</b>	<b>1,303.4</b>	<b>1,363.3</b>	<b>1,424.1</b>	<b>1,495.5</b>	<b>1,571.8</b>	
	Change from Prior Year	43.0	75.2	70.9	59.9	60.9	71.4	76.3	
	Percent Change from Prior Year	3.9%	6.5%	5.8%	4.6%	4.5%	5.0%	5.1%	
<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>	<b>89.8</b>	<b>92.0</b>	<b>92.4</b>	<b>96.6</b>	<b>97.7</b>	<b>97.4</b>	<b>97.3</b>	
<b>4</b>	<b>Cross-Subsidies:</b>								
	(a) <b>Gross Cross-Subsidy (1)-(2):</b>	<b>671.2</b>	<b>692.1</b>	<b>735.8</b>	<b>744.6</b>	<b>777.9</b>	<b>799.2</b>	<b>816.1</b>	
	(b) <b>Adjusted Net Cross-Subsidy (1) - (2) - (3a):</b>	<b>581.4</b>	<b>600.1</b>	<b>643.4</b>	<b>648.0</b>	<b>680.2</b>	<b>701.8</b>	<b>718.8</b>	
	Change from Prior Year	(21.8)	18.7	43.3	4.8	32.3	21.6	17.0	
	Percent Change from Prior Year	-3.6%	3.2%	7.2%	0.7%	5.0%	3.2%	2.4%	

projection-table 1 updated for FY15 7-1-16

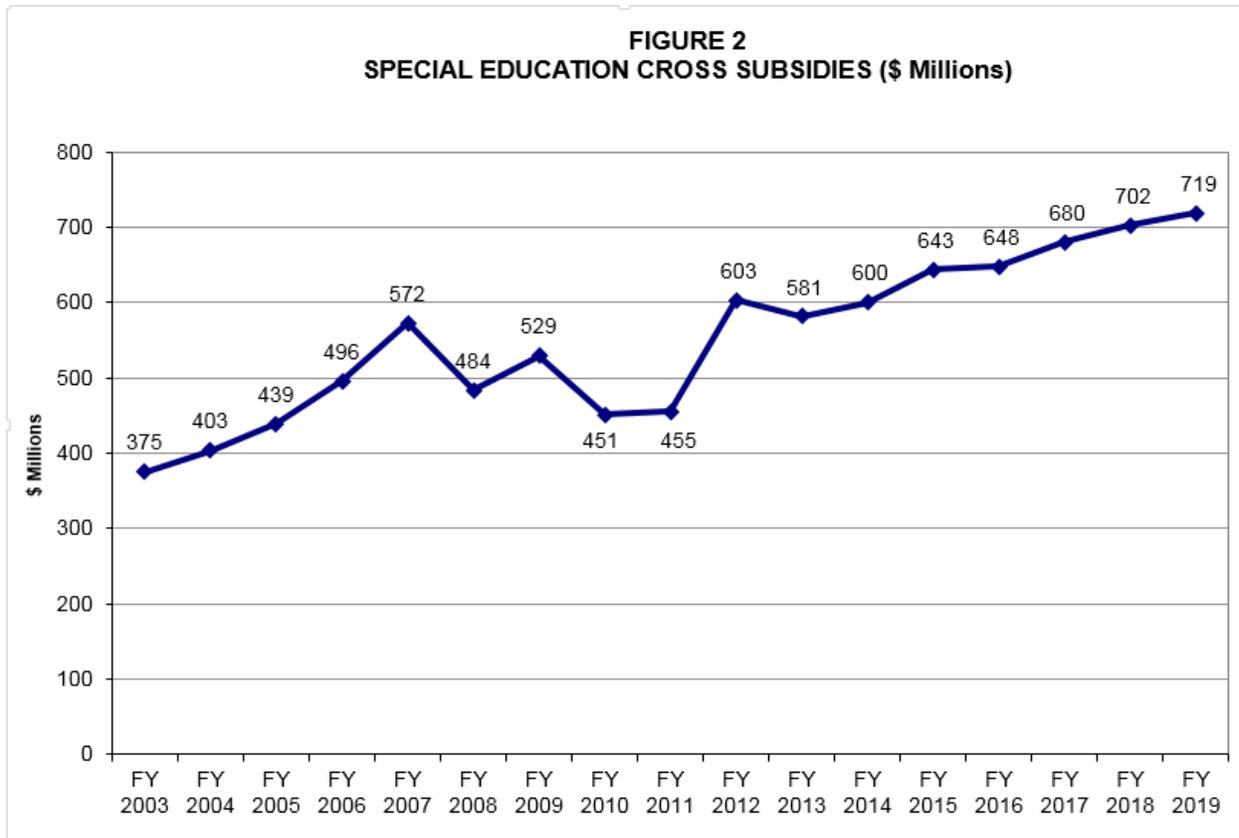
**Figure 1** shows the trends from FY 2003 – FY 2015 and projections through FY 2019 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.039 billion in FY 2015, and are projected to continue to increase up to \$2.388 billion by FY 2019. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011 but fall back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 97 percent over the 13-year period, while revenues are projected to increase by 100 percent.



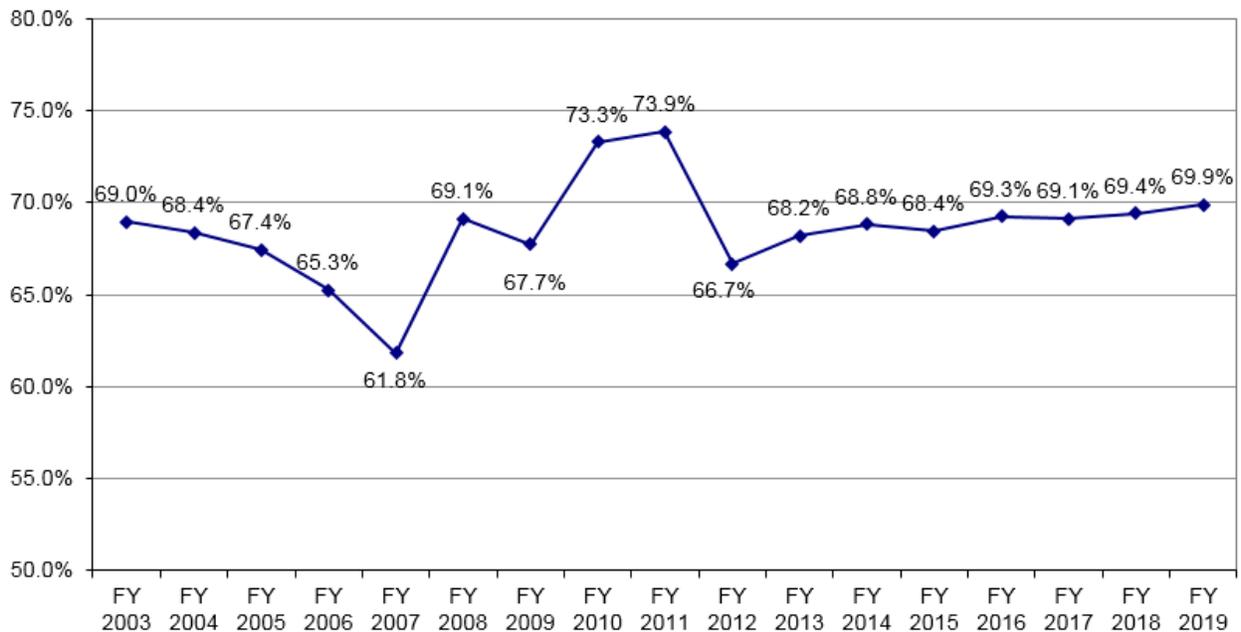
**Figure 2** shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy grew at an accelerating rate between FY 2003 and FY 2007, reaching \$572 million in FY 2007.

As a result of the 2007 legislation, the cross-subsidy decreased to \$484 million in FY 2008 but began to grow again in FY 2009 to \$529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$451 million and rose slightly in FY 2011 to \$455 million. It exceeded the FY 2007 level in FY 2012 and is projected to reach \$719 million in FY 2019.



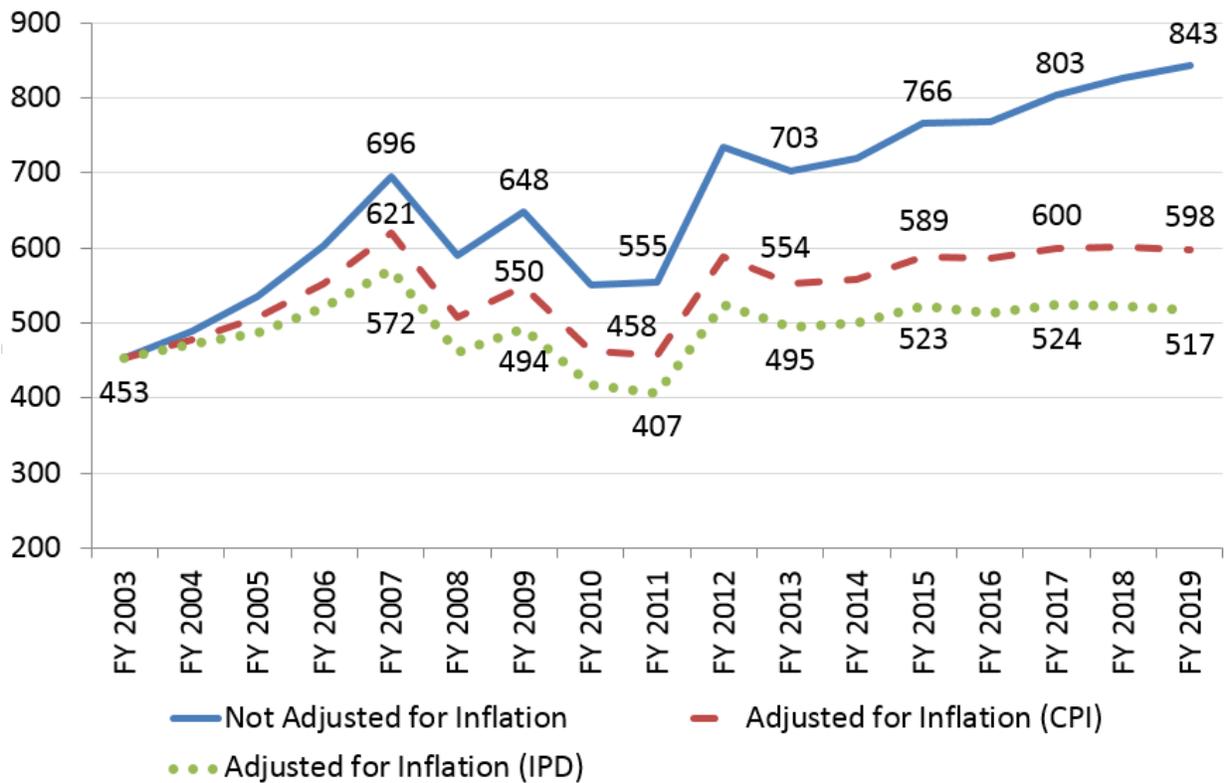
**Figure 3** provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2019. Between FY 2003 and FY 2007, the state/federal funded portion of special education expenditures declined gradually from 69.0 percent to 61.8 percent. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 69.1 percent in FY 2008. It declined to 67.7 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3 percent in FY 2010 and to 73.9 percent in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state/federal funded portion of special education expenditures declined sharply to 66.7 percent in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal funded portion to 68.2 percent in FY 2014. For FY 2015 and later, the state/federal funded portion of special education expenditures is expected to increase slightly to 69.9 percent by FY 2019, due to increases enacted in state special education funding in 2013.

**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. Amounts are shown in current dollars and adjusted for inflation using the Consumer Price Index (CPI) and the Implicit Price Deflator (IPD) for state and local government purchases. The trends in cross subsidy per ADM in current dollars, shown in the solid blue line, follow closely with the trends in the total cross subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011 due to the federal stimulus funding and gradual increases projected for FY 2015 through FY 2019, as funding growth is projected to lag slightly behind expenditure growth. However, when adjusted for inflation, the cross subsidy per ADM is projected to remain essentially unchanged between FY 2015 and FY 2019.

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



## District-by-District Cross-Subsidy Reports, FY 2015

**Appendix B** includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2015, 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 2015 by school district strata, based on the district-by-district and charter school reports included in **Appendix B** (tables 4, 5 and 6): 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 are between \$614 and \$867 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$567 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$1,256 per pupil unit. In contrast, the average cross subsidy of charter schools was \$69 per pupil unit. Charter schools were added to this report due to recent legislation changes that required serving LEAs to cover 10 percent of the unreimbursed special education costs (127A.47 Subd. 7 (c)).

**Note:** The total Adjusted Net Cross Subsidy reported in Table 2 is \$666,059,343.73 which is greater than the actual total cross subsidy reported in Table 1 (page 6). This is due to placed students. Tuition Billing moves the general education revenue from the resident district to the serving district when students are placed for special education services. The loss of general education revenue to the resident district is not counted when calculating the state total cross subsidy in Table 1 because it covers general education costs for placed special education students and not special education costs. However, it was included in the calculation of the cross subsidy for Tables 2 – 6 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is moved as part of the tuition adjustment which is tied to each LEA's net aid it was determined to leave the amount in the individual cross subsidy report and note the difference between the totals in Tables 1 and 2.

Table 2  
Special Education Cross-Subsidies  
FY 2015 Final

District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for Sp Ed	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
Totals	915,780.76	1,737,919,494.88	977,146,050.80	760,773,444.17	94,714,100.35	666,059,343.73	727.31
BY STRATUM							
MPLS & ST PAUL	78,745.51	231,041,748.92	113,743,484.58	117,298,264.34	18,356,702.36	98,941,561.98	1,256.47
OTHER METRO, INNER	97,076.33	186,391,885.67	89,512,994.93	96,878,890.74	12,758,174.76	84,120,715.98	866.54
OTHER METRO, OUTER	289,629.26	552,336,147.69	294,020,721.10	258,315,426.59	30,476,679.13	227,838,747.46	786.66
NONMET>=2K	202,727.29	380,588,094.96	225,628,028.60	154,960,066.36	19,651,435.83	135,308,630.53	667.44
NONMET 1K-2K	102,862.58	161,860,843.23	92,070,252.95	69,790,590.28	6,671,055.16	63,119,535.12	613.63
NONMET < 1K	93,907.53	138,564,464.76	79,850,420.00	58,714,044.76	5,488,652.77	53,225,391.99	566.79
District Totals	864,948.50	1,650,783,185.23	894,825,902.16	755,957,283.07	93,402,700.01	662,554,583.06	766.00
Charter Schools	50,832.26	87,136,309.65	82,320,148.64	4,816,161.10	1,311,400.34	3,504,760.67	68.95

**Table 3** provides an update to the SFY 2014 cross subsidy by school district strata. Changes to pupil weightings for FY 15 resulted in lower adjusted pupil units for all districts, which increases the cross subsidy per pupil unit. The table below recalculates the cross subsidies for SFY 2014 (which were originally posted in the SFY 2014 Cross Subsidy report) using the new pupil unit weights that take effect in SFY 2015 to provide a better comparison of SFY 2014 to 2015 cross subsidy data results.

Table 3  
Special Education Cross-Subsidies  
FY 2014 Final

District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for Sp Ed	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
Totals	898,079.50	1,633,782,170.33	923,886,560.24	709,895,610.09	92,296,032.96	617,599,577.13	687.69
BY STRATUM							
MPLS & ST PAUL	78,643.27	217,265,049.04	109,952,195.35	107,312,853.69	18,477,834.82	88,835,018.87	1,129.59
OTHER METRO, INNER	94,675.78	173,475,028.45	82,545,831.20	90,929,197.25	12,045,274.95	78,883,922.30	833.20
OTHER METRO, OUTER	283,431.44	531,219,862.68	283,949,578.10	247,270,284.58	28,441,959.77	218,828,324.81	772.07
NONMET>=2K	198,604.03	354,471,894.56	212,874,168.28	141,597,726.28	19,025,588.11	122,572,138.17	617.17
NONMET 1K-2K	102,657.88	151,872,168.90	86,332,354.03	65,539,814.87	7,037,887.34	58,501,927.53	569.87
NONMET < 1K	93,912.77	132,657,018.13	76,772,968.14	55,884,049.99	5,905,804.54	49,978,245.45	532.18
District Totals	851,925.17	1,560,961,021.76	852,427,095.10	708,533,926.66	90,934,349.53	617,599,577.13	724.95
Charter Schools	46,154.33	72,821,148.57	71,459,465.14	1,361,683.43	1,361,683.43	0.00	0.00

**Table four 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 five 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).

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

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.](#) We are unable to provide a detailed individual charter school cross-subsidy report due to the current program calculation was not designed to include them in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in **Appendix C.**

## Appendix A

### Definitions

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

SPECIAL NOTE: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students as stipulated in their Individualized Educational Programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) and is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991 and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students who are homeless, need transportation to care and treatment programs and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial and Reporting System (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003 – 2019, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 5.

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

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

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

**General Education Revenue Attributable to Special Education Students for Time Spent Receiving Special Education Services Outside of the Regular Classroom for those who spend 60 percent or more of the school day outside of the regular classroom.** The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000 – 308, 316, 317, 330 and 388. We omit all costs coded to finance 000 when the program code is 401 – 422. Starting with the total costs we separate out the non-instructional per statue. This includes removing all UFARS object codes 500 – 599, regardless of program code. Then remove all program codes 000 – 199, 500 – 580, 582 – 599, 760 and 800 – 999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost 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 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

APPENDIX B  
September 2016  
Districts Sorted by District Number Order

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
1	AITKIN	1,305.00	1,954,518.28	1,000,215.01	954,303.27	81,514.07	872,789.20	668.80
1	MINNEAPOLI	38,134.14	123,658,743.10	56,165,040.85	67,493,702.25	11,448,280.09	56,045,422.16	1,469.69
2	HILL CITY	298.48	530,892.47	440,327.74	90,564.73	25,384.26	65,180.47	218.37
4	MCGREGOR	457.32	689,234.41	312,812.80	376,421.61	17,400.19	359,021.42	785.06
6	SOUTH ST. F	3,768.45	6,667,892.73	2,968,687.44	3,699,205.29	440,548.55	3,258,656.74	864.72
11	ANOKA-HEN	40,686.05	80,327,216.61	47,356,266.51	32,970,950.10	4,855,789.87	28,115,160.23	691.03
12	CENTENNIAL	7,001.54	16,677,630.77	10,844,283.67	5,833,347.10	641,926.32	5,191,420.78	741.47
13	COLUMBIA H	3,590.02	7,489,881.29	2,677,376.07	4,812,505.22	879,370.51	3,933,134.71	1,095.57
14	FRIDLEY	3,236.90	7,528,175.48	4,386,447.25	3,141,728.23	482,372.52	2,659,355.71	821.57
15	ST. FRANCIS	5,058.83	10,127,674.64	7,536,538.68	2,591,135.96	396,657.81	2,194,478.15	433.79
16	SPRING LAK	5,980.80	8,056,128.50	3,553,870.08	4,502,258.42	615,248.71	3,887,009.71	649.91
22	DETROIT LA	3,199.14	5,918,870.41	4,174,278.82	1,744,591.59	356,921.18	1,387,670.41	433.76
23	FRAZEE	975.64	1,527,346.97	1,012,224.84	515,122.13	39,037.74	476,084.39	487.97
25	PINE POINT	65.23	172,108.51	92,464.74	79,643.77	1,488.45	78,155.32	1,198.15
31	BEMIDJI	5,394.29	12,839,727.67	7,701,335.67	5,138,392.00	737,953.79	4,400,438.21	815.76
32	BLACKDUCK	675.93	1,637,261.94	1,006,809.08	630,452.86	35,911.15	594,541.71	879.59
36	KELLIHER	291.71	514,740.39	332,852.54	181,887.85	13,195.00	168,692.85	578.29
38	RED LAKE	1,538.95	3,571,094.00	1,478,773.16	2,092,320.84	256,431.80	1,835,889.04	1,192.95
47	SAUK RAPID	4,523.13	7,180,420.73	4,355,523.02	2,824,897.71	337,930.16	2,486,967.55	549.83
51	FOLEY	2,001.05	2,859,627.04	1,776,245.37	1,083,381.67	58,834.21	1,024,547.46	512.00
75	ST. CLAIR	732.81	722,210.12	530,183.71	192,026.41	29,543.24	162,483.17	221.73
77	MANKATO	8,523.18	15,504,274.44	9,926,880.84	5,577,393.60	1,005,646.67	4,571,746.93	536.39
81	COMFREY	164.24	256,616.43	180,505.30	76,111.13	4,380.46	71,730.67	436.74
84	SLEEPY EYE	568.86	950,104.43	484,000.12	466,104.31	49,254.43	416,849.88	732.78
85	SPRINGFIEL	658.15	788,221.98	347,312.60	440,909.38	29,870.30	411,039.08	624.54
88	NEW ULM	2,207.16	4,325,739.47	2,403,344.39	1,922,395.08	196,152.67	1,726,242.41	782.11
91	BARNUM	860.00	1,272,260.39	908,617.65	363,642.74	27,281.31	336,361.43	391.12
93	CARLTON	534.60	738,807.48	456,818.81	281,988.67	20,319.32	261,669.35	489.47
94	CLOQUET	2,940.19	4,539,472.32	2,826,444.69	1,713,027.63	295,367.94	1,417,659.69	482.17

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
95	CROMWELL	366.34	382,397.36	265,221.85	117,175.51	5,093.46	112,082.05	305.95
97	MOOSE LAKE	711.38	994,104.52	762,379.95	231,724.57	21,077.56	210,647.01	296.11
99	ESKO	1,296.76	1,083,615.17	629,314.19	454,300.98	29,647.03	424,653.95	327.47
100	WRENSHALL	360.54	390,282.27	195,325.17	194,957.10	23,288.12	171,668.98	476.14
108	NORWOOD	1,068.86	1,703,309.07	570,793.72	1,132,515.35	63,514.92	1,069,000.43	1,000.13
110	WACONIA	4,106.94	6,272,263.42	3,490,114.32	2,782,149.10	200,115.12	2,582,033.98	628.70
111	WATERTOWN	1,720.97	3,130,550.08	1,692,402.63	1,438,147.45	152,860.61	1,285,286.84	746.84
112	EASTERN CARBONDALE	10,224.74	15,638,570.33	8,717,234.98	6,921,335.35	599,127.90	6,322,207.45	618.32
113	WALKER-ARNDT	780.48	1,402,660.73	847,903.50	554,757.23	50,794.61	503,962.62	645.71
115	CASS LAKE	1,222.61	3,164,839.22	1,884,519.23	1,280,319.99	259,790.55	1,020,529.44	834.71
116	PILLAGER	1,043.65	1,738,379.68	1,154,338.40	584,041.28	80,912.03	503,129.25	482.09
118	NORTHLAND	376.26	895,075.75	511,675.27	383,400.48	47,982.97	335,417.51	891.45
129	MONTEVIDEO	1,546.59	2,676,715.22	1,702,566.09	974,149.13	102,265.49	871,883.64	563.75
138	NORTH BRAWLEY	3,306.06	5,859,359.16	2,910,597.46	2,948,761.70	289,528.61	2,659,233.09	804.35
139	RUSH CITY	923.38	1,272,647.16	444,904.12	827,743.04	44,222.80	783,520.24	848.53
146	BARNESVILLE	919.58	993,547.98	568,480.32	425,067.66	50,711.87	374,355.79	407.09
150	HAWLEY	1,036.35	939,931.01	511,112.57	428,818.44	34,094.04	394,724.40	380.88
152	MOORHEAD	6,445.46	13,990,585.49	8,822,495.59	5,168,089.90	704,352.64	4,463,737.26	692.54
162	BAGLEY	1,096.68	2,074,321.25	1,273,172.46	801,148.79	62,884.72	738,264.07	673.18
166	COOK COUNTY	494.33	743,748.49	265,238.43	478,510.06	28,974.14	449,535.92	909.38
173	MOUNTAIN LAKE	544.09	778,883.32	417,258.52	361,624.80	52,316.39	309,308.41	568.49
177	WINDOM	1,122.04	2,038,000.02	1,262,673.76	775,326.26	87,798.69	687,527.57	612.75
181	BRAINERD	7,012.79	17,615,173.90	11,113,939.25	6,501,234.65	937,210.90	5,564,023.75	793.41
182	CROSBY	1,164.77	2,607,895.03	1,367,639.32	1,240,255.71	81,168.29	1,159,087.42	995.12
186	PEQUOT LAKE	1,771.08	2,312,850.65	1,315,959.29	996,891.36	101,426.67	895,464.69	505.60
191	BURNSVILLE	10,135.75	23,311,525.34	11,798,242.08	11,513,283.26	1,157,281.76	10,356,001.50	1,021.73
192	FARMINGTON	7,690.17	11,465,696.09	4,670,976.15	6,794,719.94	488,380.95	6,306,338.99	820.05
194	LAKEVILLE	11,928.99	23,051,261.63	11,050,057.84	12,001,203.79	1,238,157.38	10,763,046.41	902.26
195	RANDOLPH	670.65	547,000.77	291,124.84	255,875.93	15,090.12	240,785.81	359.03

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
196	ROSEMOUN	29,748.94	64,301,928.37	37,160,889.12	27,141,039.25	3,749,523.53	23,391,515.72	786.30
197	WEST ST. PA	5,313.18	11,193,396.33	6,120,299.83	5,073,096.50	828,407.71	4,244,688.79	798.90
199	INVER GROV	4,161.27	7,511,060.05	3,427,866.96	4,083,193.09	433,688.34	3,649,504.75	877.02
200	HASTINGS	4,960.41	8,657,725.85	4,279,011.59	4,378,714.26	479,222.80	3,899,491.46	786.12
203	HAYFIELD	828.66	1,290,513.53	747,480.46	543,033.07	59,666.00	483,367.07	583.31
204	KASSON-MA	2,286.74	2,090,984.31	1,049,516.67	1,041,467.64	111,487.23	929,980.41	406.68
206	ALEXANDRIA	4,333.33	8,425,557.16	4,896,242.11	3,529,315.05	360,057.62	3,169,257.43	731.37
213	OSAKIS	916.23	1,252,179.77	882,559.32	369,620.45	44,711.72	324,908.73	354.61
227	CHATFIELD	970.72	882,593.68	369,962.55	512,631.13	20,429.73	492,201.40	507.05
229	LANESBORO	374.79	436,853.78	316,842.97	120,010.81	8,847.52	111,163.29	296.60
238	MABEL-CAN	259.36	298,005.67	112,442.10	185,563.57	14,433.40	171,130.17	659.82
239	RUSHFORD-	733.93	935,130.41	519,442.59	415,687.82	19,960.25	395,727.57	539.19
241	ALBERT LEA	3,582.95	10,244,837.59	6,148,383.38	4,096,454.21	553,686.27	3,542,767.94	988.79
242	ALDEN	529.92	677,421.22	468,411.85	209,009.37	9,859.48	199,149.89	375.81
252	CANNON FA	1,261.48	1,638,206.55	777,434.68	860,771.87	93,799.44	766,972.43	607.99
253	GOODHUE	701.84	519,090.15	208,436.12	310,654.03	22,043.15	288,610.88	411.22
255	PINE ISLAND	1,345.83	1,350,456.98	704,507.32	645,949.66	79,183.09	566,766.57	421.13
256	RED WING	2,953.47	6,805,518.17	3,592,171.80	3,213,346.37	380,491.13	2,832,855.24	959.16
261	ASHBY	269.10	237,668.78	156,039.63	81,629.15	3,172.04	78,457.11	291.55
264	HERMAN-NO	112.20	111,931.14	49,373.08	62,558.06	6,534.10	56,023.96	499.32
270	HOPKINS	7,666.98	14,480,100.90	6,638,232.22	7,841,868.68	701,517.20	7,140,351.48	931.31
271	BLOOMINGT	11,174.79	25,922,710.82	13,249,607.67	12,673,103.15	1,590,212.68	11,082,890.47	991.78
272	EDEN PRAIR	9,942.39	18,410,831.17	9,551,422.11	8,859,409.06	959,222.03	7,900,187.03	794.60
273	EDINA	9,261.99	15,406,525.33	8,453,674.92	6,952,850.41	545,933.51	6,406,916.90	691.74
276	MINNETONK	10,743.81	16,095,869.19	9,929,246.54	6,166,622.65	673,907.24	5,492,715.41	511.24
277	WESTONKA	2,449.91	4,445,468.20	1,595,192.32	2,850,275.88	248,915.43	2,601,360.45	1,061.82
278	ORONO	3,056.61	3,873,388.27	2,364,502.27	1,508,886.00	119,416.66	1,389,469.34	454.58
279	OSSEO	22,205.16	48,431,872.09	22,594,782.08	25,837,090.01	3,921,776.25	21,915,313.76	986.95
280	RICHFIELD	4,723.88	10,408,095.08	4,209,588.14	6,198,506.94	834,301.75	5,364,205.19	1,135.55

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
281	ROBBINSDALE	13,466.10	26,653,553.33	10,742,380.86	15,911,172.47	2,095,946.34	13,815,226.13	1,025.93
282	ST. ANTHONY	1,983.79	2,331,073.77	1,036,900.75	1,294,173.02	55,355.49	1,238,817.53	624.47
283	ST. LOUIS PARISH	5,083.50	8,434,116.86	4,144,080.62	4,290,036.24	514,179.46	3,775,856.78	742.77
284	WAYZATA	11,771.08	17,423,585.60	7,320,464.20	10,103,121.40	715,514.62	9,387,606.78	797.51
286	BROOKLYN CENTER	2,654.12	4,837,945.01	1,527,111.07	3,310,833.94	246,975.62	3,063,858.32	1,154.38
294	HOUSTON	2,347.87	2,051,746.41	1,530,698.86	521,047.55	26,326.96	494,720.59	210.71
297	SPRING GROVE	366.32	408,394.18	138,937.04	269,457.14	16,687.21	252,769.93	690.02
299	CALEDONIA	720.22	1,125,833.41	541,277.75	584,555.66	37,429.89	547,125.77	759.66
300	LACRESCENT	1,279.46	2,630,134.77	1,542,284.37	1,087,850.40	76,580.01	1,011,270.39	790.39
306	LAPORTE	303.21	530,288.24	350,746.88	179,541.36	14,690.41	164,850.95	543.69
308	NEVIS	640.39	679,540.35	395,762.55	283,777.80	33,013.95	250,763.85	391.58
309	PARK RAPIDS	1,648.28	2,791,422.19	1,366,495.31	1,424,926.88	110,080.08	1,314,846.80	797.71
314	BRAHAM	879.00	1,047,936.65	339,553.64	708,383.01	71,567.81	636,815.20	724.48
316	GREENWAY	1,160.74	3,807,009.72	2,215,582.79	1,591,426.93	135,510.19	1,455,916.74	1,254.30
317	DEER RIVER	990.46	2,389,119.10	1,552,036.96	837,082.14	128,491.28	708,590.86	715.42
318	GRAND RAPIDS	4,424.89	5,677,193.79	4,015,515.64	1,661,678.15	438,098.99	1,223,579.16	276.52
319	NASHWAUK	637.48	1,253,824.52	936,134.05	317,690.47	44,145.51	273,544.96	429.10
323	FRANCONIA	31.40	-	(44,466.74)	44,466.74	-	44,466.74	1,416.14
330	HERON LAKE	320.98	491,081.74	302,082.66	188,999.08	36,731.33	152,267.75	474.38
332	MORA	1,824.81	2,664,815.90	1,355,416.75	1,309,399.15	175,418.50	1,133,980.65	621.42
333	OGILVIE	569.51	829,250.72	427,691.00	401,559.72	62,356.32	339,203.40	595.61
345	NEW LONDON	1,530.66	2,270,108.09	1,545,955.78	724,152.31	68,483.63	655,668.68	428.36
347	WILLMAR	4,353.61	8,668,898.42	5,372,077.26	3,296,821.16	321,927.01	2,974,894.15	683.32
356	LANCASTER	173.39	272,919.02	138,388.83	134,530.19	8,577.37	125,952.82	726.41
361	INTERNATIONAL	1,189.65	1,451,533.52	734,684.46	716,849.06	44,998.73	671,850.33	564.75
362	LITTLEFORK	397.80	678,299.31	504,021.92	174,277.39	26,101.78	148,175.61	372.49
363	SOUTH KOONING	361.34	712,908.53	558,482.83	154,425.70	34,632.47	119,793.23	331.52
378	DAWSON	571.34	845,831.68	571,648.02	274,183.66	33,100.03	241,083.63	421.96
381	LAKE SUPERIOR	1,528.65	2,333,133.66	1,195,042.10	1,138,091.56	45,839.55	1,092,252.01	714.52

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		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
390	LAKE OF THE	495.77	875,110.99	483,536.50	391,574.49	41,169.22	350,405.27	706.79
391	CLEVELAND	477.08	299,380.05	215,273.78	84,106.27	13,840.28	70,265.99	147.28
402	HENDRICKS	96.42	226,571.29	127,968.69	98,602.60	14,018.19	84,584.41	877.25
403	IVANHOE	142.00	197,727.95	32,257.27	165,470.68	8,443.94	157,026.74	1,105.82
404	LAKE BENTON	200.66	265,420.45	156,267.93	109,152.52	10,872.47	98,280.05	489.78
413	MARSHALL	2,519.85	4,263,685.47	2,951,519.11	1,312,166.36	141,794.87	1,170,371.49	464.46
414	MINNEOTA	539.96	704,213.32	547,388.54	156,824.78	12,778.55	144,046.23	266.77
415	LYND	200.15	300,395.46	180,127.10	120,268.36	10,816.99	109,451.37	546.85
423	HUTCHINSON	3,146.30	4,789,100.97	2,958,104.47	1,830,996.50	194,286.09	1,636,710.41	520.20
424	LESTER PARK	455.99	414,930.13	76,293.03	338,637.10	28,013.81	310,623.29	681.21
432	MAHONOMEN	689.35	1,029,079.28	211,038.80	818,040.48	55,041.38	762,999.10	1,106.84
435	WAUBUN	598.71	1,137,657.19	469,384.81	668,272.38	68,152.33	600,120.05	1,002.36
441	MARSHALL COUNTY	425.30	643,331.29	424,642.76	218,688.53	15,726.75	202,961.78	477.22
447	GRYGLA	168.52	263,650.23	211,257.77	52,392.46	3,527.95	48,864.51	289.96
458	TRUMAN	205.85	268,562.80	48,464.51	220,098.29	7,866.88	212,231.41	1,031.00
463	EDEN VALLEY	1,032.46	1,217,423.67	835,669.20	381,754.47	72,919.00	308,835.47	299.13
465	LITCHFIELD	1,812.14	3,009,504.16	1,690,316.22	1,319,187.94	128,982.85	1,190,205.09	656.80
466	DASSEL-CORCORAN	2,417.38	3,154,750.69	2,086,766.18	1,067,984.51	120,229.58	947,754.93	392.06
473	ISLE	491.62	734,285.36	423,913.28	310,372.08	24,540.45	285,831.63	581.41
477	PRINCETON	3,523.32	5,156,613.30	2,689,879.82	2,466,733.48	315,046.03	2,151,687.45	610.70
480	ONAMIA	676.32	2,315,286.24	1,590,517.48	724,768.76	151,363.43	573,405.33	847.83
482	LITTLE FALL	2,719.69	4,683,243.40	2,677,082.32	2,006,161.08	198,410.39	1,807,750.69	664.69
484	PIERZ	1,233.97	1,833,673.71	1,081,502.27	752,171.44	59,281.24	692,890.20	561.51
485	ROYALTON	1,009.60	1,218,231.31	737,742.16	480,489.15	65,351.07	415,138.08	411.19
486	SWANVILLE	328.06	437,348.00	227,090.82	210,257.18	10,213.57	200,043.61	609.78
487	UPSALA	395.58	443,456.86	164,154.54	279,302.32	25,758.75	253,543.57	640.94
492	AUSTIN	5,100.55	10,515,424.20	5,946,464.77	4,568,959.43	849,937.93	3,719,021.50	729.14
495	GRAND MEADOWS	468.61	685,000.62	502,541.41	182,459.21	23,144.15	159,315.06	339.97
497	LYLE	275.94	464,913.83	328,509.95	136,403.88	24,052.80	112,351.08	407.16

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
499	LEROY	308.01	624,111.72	444,946.55	179,165.17	23,741.46	155,423.71	504.61
500	SOUTHLAND	484.91	984,855.49	675,271.14	309,584.35	43,075.23	266,509.12	549.61
505	FULDA	362.27	698,961.94	423,780.64	275,181.30	23,328.65	251,852.65	695.21
507	NICOLLET	387.60	502,803.81	308,053.92	194,749.89	13,311.30	181,438.59	468.11
508	ST. PETER	2,159.59	3,897,187.41	2,005,739.34	1,891,448.07	255,268.02	1,636,180.05	757.63
511	ADRIAN	614.47	918,191.41	670,942.12	247,249.29	22,507.12	224,742.17	365.75
514	ELLSWORTH	151.59	311,318.15	198,343.94	112,974.21	10,187.40	102,786.81	678.06
518	WORTHINGT	3,176.69	5,570,429.38	3,391,111.45	2,179,317.93	235,139.50	1,944,178.43	612.01
531	BYRON	2,085.74	2,217,430.04	1,275,805.59	941,624.45	143,117.49	798,506.96	382.84
533	DOVER-EYO	1,273.40	1,301,000.02	668,847.22	632,152.80	25,269.23	606,883.57	476.59
534	STEWARTVII	2,172.63	3,044,233.78	1,666,873.19	1,377,360.59	141,560.99	1,235,799.60	568.80
535	ROCHESTER	18,136.50	36,673,585.51	23,534,488.72	13,139,096.79	2,122,758.38	11,016,338.41	607.41
542	BATTLE LAK	503.63	404,767.11	129,383.31	275,383.80	17,734.46	257,649.34	511.58
544	FERGUS FAL	2,908.09	3,366,109.30	1,501,400.42	1,864,708.88	164,148.10	1,700,560.78	584.77
545	HENNING	431.64	513,320.23	160,223.30	353,096.93	25,061.89	328,035.04	759.97
547	PARKERS PF	566.75	855,479.83	626,341.18	229,138.65	38,277.45	190,861.20	336.76
548	PELICAN RA	971.69	938,379.49	364,608.44	573,771.05	45,350.70	528,420.35	543.82
549	PERHAM	1,512.37	2,124,708.98	1,042,879.12	1,081,829.86	120,984.81	960,845.05	635.32
550	UNDERWOOD	636.88	527,454.95	367,902.21	159,552.74	13,620.50	145,932.24	229.14
553	NEW YORK M	779.41	997,789.43	590,182.19	407,607.24	25,718.35	381,888.89	489.97
561	GOODRIDGE	222.00	333,607.66	196,625.89	136,981.77	2,431.27	134,550.50	606.08
564	THIEF RIVER	2,154.85	2,576,871.23	1,447,136.92	1,129,734.31	67,986.57	1,061,747.74	492.72
577	WILLOW RIV	476.63	600,769.44	347,673.43	253,096.01	19,939.66	233,156.35	489.18
578	PINE CITY	1,777.83	4,204,339.50	3,041,708.75	1,162,630.75	138,558.44	1,024,072.31	576.02
581	EDGERTON	402.49	789,063.18	661,780.34	127,282.84	19,237.25	108,045.59	268.44
592	CLIMAX	209.30	294,270.79	196,147.22	98,123.57	13,360.27	84,763.30	404.98
593	CROOKSTON	1,324.22	2,436,308.59	1,451,237.60	985,070.99	69,584.32	915,486.67	691.34
595	EAST GRAN	1,952.79	2,616,231.75	1,629,620.78	986,610.97	52,382.49	934,228.48	478.41
599	FERTILE-BEL	484.72	660,901.50	420,272.77	240,628.73	10,244.87	230,383.86	475.29

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
600	FISHER	283.21	383,697.81	266,918.71	116,779.10	15,422.65	101,356.45	357.88
601	FOSSTON	688.56	1,153,540.36	678,958.95	474,581.41	23,493.21	451,088.20	655.12
621	MOUNDS VIEW	11,768.81	28,654,903.73	18,087,541.48	10,567,362.25	1,437,462.45	9,129,899.80	775.77
622	NORTH ST. PARK	11,790.31	25,900,210.77	13,819,202.74	12,081,008.03	2,318,028.05	9,762,979.98	828.05
623	ROSEVILLE	8,161.98	18,501,521.94	9,067,790.51	9,433,731.43	1,093,755.85	8,339,975.58	1,021.81
624	WHITE BEAR	8,861.49	18,472,141.92	8,743,669.55	9,728,472.37	949,040.48	8,779,431.89	990.74
625	ST. PAUL	40,611.37	107,383,005.82	57,578,443.73	49,804,562.09	6,908,422.27	42,896,139.82	1,056.26
630	RED LAKE FALLS	388.02	624,011.68	383,989.18	240,022.50	6,190.53	233,831.97	602.63
635	MILROY	54.90	38,859.98	(14,672.19)	53,532.17	388.96	53,143.21	968.00
640	WABASSO	409.83	418,694.86	216,963.69	201,731.17	14,532.67	187,198.50	456.77
656	FARIBAULT	4,232.78	9,589,602.75	5,259,175.17	4,330,427.58	742,196.55	3,588,231.03	847.72
659	NORTHFIELD	4,249.20	8,310,667.39	4,621,103.50	3,689,563.89	389,640.78	3,299,923.11	776.60
671	HILLS-BEAVER LAKE	375.64	420,557.77	240,803.33	179,754.44	8,409.39	171,345.05	456.14
676	BADGER	284.56	305,717.25	156,738.48	148,978.77	9,134.61	139,844.16	491.44
682	ROSEAU	1,260.90	1,831,504.21	1,055,506.12	775,998.09	38,120.56	737,877.53	585.20
690	WARROAD	1,104.13	1,622,914.21	941,798.76	681,115.45	60,878.69	620,236.76	561.74
695	CHISHOLM	807.05	1,084,507.33	527,155.35	557,351.98	27,204.53	530,147.45	656.90
696	ELY	587.75	931,980.47	659,136.78	272,843.69	37,331.95	235,511.74	400.70
698	FLOODWOOD	263.88	540,242.50	398,496.25	141,746.25	16,105.62	125,640.63	476.13
700	HERMANTOWN	2,245.57	3,328,824.68	2,134,659.26	1,194,165.42	82,715.04	1,111,450.38	494.95
701	HIBBING	2,609.15	3,764,233.02	2,306,240.94	1,457,992.08	144,476.81	1,313,515.27	503.43
704	PROCTOR	1,944.65	2,894,474.02	1,670,979.69	1,223,494.33	100,232.75	1,123,261.58	577.62
706	VIRGINIA	1,819.65	2,911,574.27	1,844,910.33	1,066,663.94	142,325.16	924,338.78	507.98
707	NETT LAKE	137.50	395,174.32	87,888.65	307,285.67	20,500.26	286,785.41	2,085.71
709	DULUTH	9,032.96	19,799,236.74	11,800,704.66	7,998,532.08	1,182,110.45	6,816,421.63	754.62
712	MOUNTAIN VIEW	536.17	1,462,763.64	1,394,863.49	67,900.15	27,168.72	40,731.43	75.97
716	BELLE PLAIN	1,746.35	2,484,912.70	1,136,129.42	1,348,783.28	162,410.62	1,186,372.66	679.34
717	JORDAN	1,958.91	2,874,310.88	1,571,077.77	1,303,233.11	162,230.92	1,141,002.19	582.47
719	PRIOR LAKE	8,318.20	13,190,308.99	5,993,104.33	7,197,204.66	797,031.45	6,400,173.21	769.42

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FY 2015 Final  
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
720	SHAKOPEE	8,543.27	14,938,954.47	7,235,996.54	7,702,957.93	676,885.76	7,026,072.17	822.41
721	NEW PRAGUE	4,312.26	5,866,749.75	2,783,403.11	3,083,346.64	300,070.47	2,783,276.17	645.43
726	BECKER	2,997.54	3,991,238.04	1,880,890.50	2,110,347.54	159,774.85	1,950,572.69	650.72
727	BIG LAKE	3,544.89	6,222,875.81	2,293,166.07	3,929,709.74	244,514.94	3,685,194.80	1,039.58
728	ELK RIVER	13,973.97	26,569,617.92	15,571,384.82	10,998,233.10	1,024,957.21	9,973,275.89	713.70
738	HOLDINGFORD	1,101.60	1,054,245.15	588,513.91	465,731.24	27,144.68	438,586.56	398.14
739	KIMBALL	744.47	887,806.70	492,301.64	395,505.06	24,583.03	370,922.03	498.24
740	MELROSE	1,530.75	2,145,997.43	1,212,739.54	933,257.89	72,571.06	860,686.83	562.26
741	PAYNESVILLE	1,034.69	1,726,298.33	1,062,833.08	663,465.25	49,634.02	613,831.23	593.25
742	ST. CLOUD	11,030.51	26,942,858.32	15,434,297.85	11,508,560.47	1,167,205.63	10,341,354.84	937.52
743	SAUK CENTRE	1,078.13	1,570,705.67	1,006,968.40	563,737.27	67,605.55	496,131.72	460.18
745	ALBANY	1,855.83	2,742,358.25	1,664,658.98	1,077,699.27	92,447.39	985,251.88	530.90
748	SARTELL	4,080.74	5,718,850.14	2,937,589.55	2,781,260.59	171,061.76	2,610,198.83	639.64
750	ROCORI	2,253.36	2,845,850.85	1,585,419.29	1,260,431.56	97,192.14	1,163,239.42	516.22
756	BLOOMING TONNEAU	772.43	730,576.68	299,104.31	431,472.37	34,172.68	397,299.69	514.35
761	OWATONNA	5,304.51	8,747,935.15	4,693,098.31	4,054,836.84	454,397.77	3,600,439.07	678.75
763	MEDFORD	922.93	756,959.01	444,351.35	312,607.66	15,854.81	296,752.85	321.53
768	HANCOCK	344.33	366,563.30	203,124.58	163,438.72	15,021.44	148,417.28	431.03
771	CHOKIO-ALBANY	180.67	163,684.64	44,262.02	119,422.62	6,866.10	112,556.52	623.00
775	KERKHOVEN	666.82	798,388.30	612,189.69	186,198.61	23,604.25	162,594.36	243.84
777	BENSON	930.94	1,627,882.24	1,241,319.04	386,563.20	55,320.46	331,242.74	355.82
786	BERTHA-HELVETIA	453.67	716,712.32	397,867.69	318,844.63	26,126.45	292,718.18	645.22
787	BROWERVILLE	429.69	737,438.84	561,276.09	176,162.75	23,813.22	152,349.53	354.56
801	BROWNS VALLEY	105.85	208,967.42	109,704.78	99,262.64	7,401.44	91,861.20	867.84
803	WHEATON	451.31	707,879.84	464,762.34	243,117.50	14,507.98	228,609.52	506.55
811	WABASHA	611.92	1,330,789.22	864,114.47	466,674.75	51,726.61	414,948.14	678.11
813	LAKE CITY	1,376.26	1,723,798.61	908,487.05	815,311.56	99,544.22	715,767.34	520.08
815	PRINSBURG	2.20	265,533.93	258,120.46	7,413.47	4,639.60	2,773.87	1,260.85
818	VERNDALE	578.09	815,163.80	588,978.56	226,185.24	33,538.34	192,646.90	333.25

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FY 2015 Final  
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
820	SEBEKA	535.27	722,497.97	383,834.76	338,663.21	29,614.66	309,048.55	577.37
821	MENAHGA	1,026.19	1,247,367.30	652,508.61	594,858.69	45,517.24	549,341.45	535.32
829	WASECA	2,018.94	3,937,214.01	3,072,426.06	864,787.95	178,826.14	685,961.81	339.76
831	FOREST LAKE	7,259.43	12,648,657.15	6,746,421.25	5,902,235.90	759,431.53	5,142,804.37	708.43
832	MAHTOMEDI	3,634.96	5,098,988.13	2,117,303.20	2,981,684.93	141,235.50	2,840,449.43	781.43
833	SOUTH WASH	19,396.62	33,656,977.50	17,634,133.60	16,022,843.90	2,186,068.68	13,836,775.22	713.36
834	STILLWATER	9,250.82	16,884,110.24	7,553,633.34	9,330,476.90	903,315.60	8,427,161.30	910.96
836	BUTTERFIELD	256.91	354,802.38	186,275.63	168,526.75	19,160.46	149,366.29	581.40
837	MADELIA	563.23	1,121,690.43	734,042.96	387,647.47	64,832.79	322,814.68	573.15
840	ST. JAMES	1,090.80	1,850,677.31	899,173.50	951,503.81	60,102.84	891,400.97	817.20
846	BRECKENRIDGE	692.49	1,079,141.21	520,512.04	558,629.17	33,222.53	525,406.64	758.72
850	ROTHSAY	289.70	166,487.03	66,881.64	99,605.39	9,853.41	89,751.98	309.81
852	CAMPBELL-T	159.40	183,672.40	115,017.00	68,655.40	7,960.75	60,694.65	380.77
857	LEWISTON	797.39	1,065,927.34	680,822.36	385,104.98	39,102.44	346,002.54	433.92
858	ST. CHARLES	1,064.56	1,170,052.64	705,528.63	464,524.01	39,888.84	424,635.17	398.88
861	WINONA	3,423.95	9,758,235.97	5,994,554.13	3,763,681.84	556,630.84	3,207,051.00	936.65
876	ANNANDALE	1,885.70	3,212,143.28	2,002,170.97	1,209,972.31	125,837.86	1,084,134.45	574.92
877	BUFFALO	6,331.51	10,939,968.03	5,498,797.38	5,441,170.65	544,805.57	4,896,365.08	773.33
879	DELANO	2,621.82	3,526,554.97	1,911,084.03	1,615,470.94	165,843.80	1,449,627.14	552.91
881	MAPLE LAKE	982.29	1,805,737.77	1,030,233.36	775,504.41	83,328.40	692,176.01	704.66
882	MONTICELLO	4,484.40	9,871,651.95	8,654,593.26	1,217,058.69	466,202.08	750,856.61	167.44
883	ROCKFORD	1,812.06	2,641,870.65	1,329,651.79	1,312,218.86	114,005.76	1,198,213.10	661.24
885	ST. MICHAEL	6,385.40	5,595,054.82	2,200,606.68	3,394,448.14	175,400.94	3,219,047.20	504.13
891	CANBY	565.00	615,986.67	400,447.35	215,539.32	29,211.60	186,327.72	329.78
911	CAMBRIDGE	5,445.97	8,459,171.29	4,375,739.99	4,083,431.30	591,604.36	3,491,826.94	641.18
912	MILACA	2,073.05	3,332,614.71	1,746,123.49	1,586,491.22	227,057.06	1,359,434.16	655.77
914	ULEN-HITTE	341.30	423,837.94	200,056.68	223,781.26	35,230.38	188,550.88	552.45
1001	CROSSWIND	215.41	430,594.83	412,808.79	17,786.04	17,786.04	-	-
2071	LAKE CRYST	927.98	1,431,555.08	837,713.26	593,841.82	69,917.34	523,924.48	564.59

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2125	TRITON	1,279.73	1,440,505.87	626,299.94	814,205.93	99,997.82	714,208.11	558.09
2134	UNITED SOU	740.22	1,559,998.42	953,638.34	606,360.08	78,980.36	527,379.72	712.46
2135	MAPLE RIVE	1,056.66	2,429,530.03	1,703,589.68	725,940.35	77,036.82	648,903.53	614.11
2137	KINGSLAND	663.16	901,361.31	408,855.40	492,505.91	43,796.12	448,709.79	676.62
2142	ST. LOUIS CO	2,043.15	3,281,686.44	1,710,145.91	1,571,540.53	149,021.42	1,422,519.11	696.24
2143	WATERVILLE	923.57	1,458,311.97	846,752.63	611,559.34	61,877.57	549,681.77	595.17
2144	CHISAGO LA	3,593.50	7,056,779.26	4,050,462.86	3,006,316.40	311,781.41	2,694,534.99	749.84
2149	MINNEWASK	1,179.30	4,729,973.85	4,010,475.58	719,498.27	113,315.78	606,182.49	514.02
2154	EVELETH-GI	1,135.34	1,278,855.59	776,894.64	501,960.95	41,588.59	460,372.36	405.49
2155	WADENA-DE	1,083.00	1,663,951.59	617,579.23	1,046,372.36	84,240.43	962,131.93	888.40
2159	BUFFALO LA	611.05	831,672.47	305,125.79	526,546.68	71,191.74	455,354.94	745.20
2164	DILWORTH-C	1,725.28	1,938,973.52	1,311,350.64	627,622.88	47,829.50	579,793.38	336.06
2165	HINCKLEY-F	1,033.72	1,841,619.65	773,870.71	1,067,748.94	83,941.10	983,807.84	951.72
2167	LAKEVIEW	736.07	827,144.29	455,385.91	371,758.38	30,851.18	340,907.20	463.15
2168	NRHEG	997.03	1,428,410.29	881,185.32	547,224.97	70,170.07	477,054.90	478.48
2169	MURRAY CO	795.75	1,142,903.11	668,766.84	474,136.27	25,142.55	448,993.72	564.24
2170	STAPLES-MO	1,305.92	2,718,935.48	1,400,969.10	1,317,966.38	98,582.03	1,219,384.35	933.74
2171	KITTSOON CE	301.22	386,706.90	172,185.06	214,521.84	7,172.12	207,349.72	688.37
2172	KENYON-WA	918.45	1,417,868.09	783,428.92	634,439.17	49,390.08	585,049.09	637.00
2174	PINE RIVER-	982.31	1,671,455.34	925,590.81	745,864.53	87,241.18	658,623.35	670.48
2176	WARREN-AL	473.53	720,951.52	336,090.69	384,860.83	38,341.71	346,519.12	731.78
2180	MACCRAY	740.28	1,055,194.26	624,815.65	430,378.61	54,540.40	375,838.21	507.70
2184	LUVERNE	1,310.69	2,224,881.18	1,367,324.80	857,556.38	69,016.31	788,540.07	601.62
2190	YELLOW ME	865.06	2,256,440.41	1,082,388.97	1,174,051.44	83,027.98	1,091,023.46	1,261.21
2198	FILLMORE C	643.06	743,891.96	453,262.17	290,629.79	19,756.12	270,873.67	421.23
2215	NORMAN CO	318.98	491,738.22	276,739.20	214,999.02	12,339.04	202,659.98	635.34
2310	SIBLEY EAST	1,324.15	1,607,607.45	720,734.05	886,873.40	82,993.23	803,880.17	607.09
2311	CLEARBROC	455.07	646,806.47	370,383.23	276,423.24	28,218.38	248,204.86	545.42
2342	WEST CENT	786.00	965,049.31	445,573.44	519,475.87	41,487.24	477,988.63	608.13

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
2358	TRI-COUNTY	208.25	416,018.48	135,819.27	280,199.21	4,291.61	275,907.60	1,324.89
2364	BELGRADE-E	702.55	880,799.54	454,295.92	426,503.62	43,168.08	383,335.54	545.63
2365	G.F.W.	855.28	1,551,997.42	745,642.74	806,354.68	70,730.75	735,623.93	860.10
2396	A.C.G.C.	849.21	1,421,004.57	679,206.13	741,798.44	58,581.81	683,216.63	804.53
2397	LESUEUR-HE	1,142.79	1,874,085.60	904,842.06	969,243.54	113,962.60	855,280.94	748.41
2448	MARTIN COL	863.65	1,055,744.07	589,478.10	466,265.97	17,338.95	448,927.02	519.80
2527	NORMAN CT	293.63	577,118.12	342,955.25	234,162.87	18,201.19	215,961.68	735.49
2534	BIRD ISLAND	761.23	836,784.05	443,517.12	393,266.93	37,662.72	355,604.21	467.14
2536	GRANADA H	216.75	178,996.80	20,203.94	158,792.86	19,846.59	138,946.27	641.04
2580	EAST CENTR	807.62	1,318,095.71	560,036.34	758,059.37	90,164.27	667,895.10	826.99
2609	WIN-E-MAC	441.19	650,825.35	303,374.53	347,450.82	11,726.16	335,724.66	760.95
2683	GREENBUSH	464.37	781,773.80	425,391.72	356,382.08	13,561.32	342,820.76	738.25
2687	HOWARD LA	1,190.42	1,997,765.13	1,028,861.04	968,904.09	51,620.95	917,283.14	770.55
2689	PIPESTONE-	1,222.01	2,406,996.02	1,497,118.87	909,877.15	80,316.15	829,561.00	678.85
2711	MESABI EAS	997.02	2,156,878.11	1,219,187.99	937,690.12	94,454.84	843,235.28	845.76
2752	FAIRMONT A	1,895.12	2,483,198.84	1,328,966.53	1,154,232.31	113,328.22	1,040,904.09	549.25
2753	LONG PRAIR	1,002.64	1,583,365.73	490,391.57	1,092,974.16	55,532.25	1,037,441.91	1,034.71
2754	CEDAR MOU	498.39	965,010.26	772,931.35	192,078.91	32,730.89	159,348.02	319.73
2759	EAGLE BEND	272.50	316,937.71	85,702.55	231,235.16	13,300.04	217,935.12	799.76
2769	MORRIS ARE	1,108.49	1,907,292.52	1,326,399.65	580,892.87	51,910.44	528,982.43	477.21
2805	ZUMBROTA-	1,238.09	1,577,085.86	883,344.49	693,741.37	61,242.85	632,498.52	510.87
2835	JANESVILLE	668.04	1,213,398.51	875,311.80	338,086.71	56,401.33	281,685.38	421.66
2853	LAC QUI PAR	844.57	1,537,230.05	803,575.90	733,654.15	87,599.40	646,054.75	764.95
2854	ADA-BORUP	534.85	1,013,344.71	544,994.87	468,349.84	34,721.51	433,628.33	810.75
2856	STEPHEN-AR	353.98	640,635.03	414,086.48	226,548.55	5,053.92	221,494.63	625.73
2859	GLENCOE-SI	1,715.64	3,336,207.02	1,680,299.44	1,655,907.58	128,896.28	1,527,011.30	890.05
2860	BLUE EARTH	1,317.77	1,824,214.73	780,569.21	1,043,645.52	54,274.53	989,370.99	750.79
2884	RED ROCK C	425.17	529,255.03	235,770.28	293,484.75	37,145.51	256,339.24	602.91
2886	GLENVILLE-E	348.36	526,460.21	151,683.45	374,776.76	32,918.58	341,858.18	981.34

TABLE 4  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
2888	CLINTON-GF	353.55	571,707.11	309,846.64	261,860.47	22,314.71	239,545.76	677.54
2889	LAKE PARK-A	754.44	646,373.46	162,494.30	483,879.16	34,665.79	449,213.37	595.43
2890	RENVILLE C	544.42	943,216.03	387,998.68	555,217.35	38,866.85	516,350.50	948.44
2895	JACKSON CO	1,342.31	1,869,139.81	1,022,772.77	846,367.04	104,414.71	741,952.33	552.74
2897	REDWOOD A	1,199.91	1,689,614.77	888,206.00	801,408.77	108,833.61	692,575.16	577.19
2898	WESTBROOK	437.34	601,927.70	319,852.79	282,074.91	18,946.33	263,128.58	601.66
2899	PLAINVIEW-E	1,568.00	1,638,443.64	873,815.41	764,628.23	59,401.60	705,226.63	449.76
2902	RTR	620.88	648,961.62	356,731.27	292,230.35	12,304.63	279,925.72	450.85
2903	ORTONVILLE	516.59	959,536.60	639,586.78	319,949.82	32,703.57	287,246.25	556.04
2904	TRACY-BALA	831.80	976,501.81	476,380.87	500,120.94	35,687.66	464,433.28	558.35
2905	TRI-CITY UN	2,049.25	3,031,573.46	1,183,255.52	1,848,317.94	169,821.06	1,678,496.88	819.08
2906	RED LAKE C	406.49	673,280.49	401,558.20	271,722.29	13,226.78	258,495.51	635.92
2907	ROUND LAKE	295.55	232,919.19	(71,495.56)	304,414.75	11,617.14	292,797.61	990.69
2908	BRANDON-E	471.64	330,293.19	107,352.09	222,941.10	23,484.26	199,456.84	422.90

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
707	NETT LAKE	137.50	395,174.32	87,888.65	307,285.67	20,500.26	286,785.41	2,085.71
1	MINNEAPOLIS	38,134.14	123,658,743.10	56,165,040.85	67,493,702.25	11,448,280.09	56,045,422.16	1,469.69
323	FRANCONIA	31.40	-	(44,466.74)	44,466.74	-	44,466.74	1,416.14
2358	TRI-COUNTY	208.25	416,018.48	135,819.27	280,199.21	4,291.61	275,907.60	1,324.89
2190	YELLOW MEADOWS	865.06	2,256,440.41	1,082,388.97	1,174,051.44	83,027.98	1,091,023.46	1,261.21
815	PRINSBURG	2.20	265,533.93	258,120.46	7,413.47	4,639.60	2,773.87	1,260.85
316	GREENWAY	1,160.74	3,807,009.72	2,215,582.79	1,591,426.93	135,510.19	1,455,916.74	1,254.30
25	PINE POINT	65.23	172,108.51	92,464.74	79,643.77	1,488.45	78,155.32	1,198.15
38	RED LAKE	1,538.95	3,571,094.00	1,478,773.16	2,092,320.84	256,431.80	1,835,889.04	1,192.95
286	BROOKLYN CENTER	2,654.12	4,837,945.01	1,527,111.07	3,310,833.94	246,975.62	3,063,858.32	1,154.38
280	RICHFIELD	4,723.88	10,408,095.08	4,209,588.14	6,198,506.94	834,301.75	5,364,205.19	1,135.55
432	MAHNOMEN	689.35	1,029,079.28	211,038.80	818,040.48	55,041.38	762,999.10	1,106.84
403	IVANHOE	142.00	197,727.95	32,257.27	165,470.68	8,443.94	157,026.74	1,105.82
13	COLUMBIA HEIGHTS	3,590.02	7,489,881.29	2,677,376.07	4,812,505.22	879,370.51	3,933,134.71	1,095.57
277	WESTONKA	2,449.91	4,445,468.20	1,595,192.32	2,850,275.88	248,915.43	2,601,360.45	1,061.82
625	ST. PAUL	40,611.37	107,383,005.82	57,578,443.73	49,804,562.09	6,908,422.27	42,896,139.82	1,056.26
727	BIG LAKE	3,544.89	6,222,875.81	2,293,166.07	3,929,709.74	244,514.94	3,685,194.80	1,039.58
2753	LONG PRAIRIE	1,002.64	1,583,365.73	490,391.57	1,092,974.16	55,532.25	1,037,441.91	1,034.71
458	TRUMAN	205.85	268,562.80	48,464.51	220,098.29	7,866.88	212,231.41	1,031.00
281	ROBBINSDALE	13,466.10	26,653,553.33	10,742,380.86	15,911,172.47	2,095,946.34	13,815,226.13	1,025.93
623	ROSEVILLE	8,161.98	18,501,521.94	9,067,790.51	9,433,731.43	1,093,755.85	8,339,975.58	1,021.81
191	BURNSVILLE	10,135.75	23,311,525.34	11,798,242.08	11,513,283.26	1,157,281.76	10,356,001.50	1,021.73
435	WAUBUN	598.71	1,137,657.19	469,384.81	668,272.38	68,152.33	600,120.05	1,002.36
108	NORWOOD	1,068.86	1,703,309.07	570,793.72	1,132,515.35	63,514.92	1,069,000.43	1,000.13
182	CROSBY	1,164.77	2,607,895.03	1,367,639.32	1,240,255.71	81,168.29	1,159,087.42	995.12
271	BLOOMINGTON	11,174.79	25,922,710.82	13,249,607.67	12,673,103.15	1,590,212.68	11,082,890.47	991.78
624	WHITE BEAR LAKE	8,861.49	18,472,141.92	8,743,669.55	9,728,472.37	949,040.48	8,779,431.89	990.74
2907	ROUND LAKE	295.55	232,919.19	(71,495.56)	304,414.75	11,617.14	292,797.61	990.69
241	ALBERT LEA	3,582.95	10,244,837.59	6,148,383.38	4,096,454.21	553,686.27	3,542,767.94	988.79

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
279	OSSEO	22,205.16	48,431,872.09	22,594,782.08	25,837,090.01	3,921,776.25	21,915,313.76	986.95
2886	GLENVILLE-E	348.36	526,460.21	151,683.45	374,776.76	32,918.58	341,858.18	981.34
635	MILROY	54.90	38,859.98	(14,672.19)	53,532.17	388.96	53,143.21	968.00
256	RED WING	2,953.47	6,805,518.17	3,592,171.80	3,213,346.37	380,491.13	2,832,855.24	959.16
2165	HINCKLEY-F	1,033.72	1,841,619.65	773,870.71	1,067,748.94	83,941.10	983,807.84	951.72
2890	RENVILLE C	544.42	943,216.03	387,998.68	555,217.35	38,866.85	516,350.50	948.44
742	ST. CLOUD	11,030.51	26,942,858.32	15,434,297.85	11,508,560.47	1,167,205.63	10,341,354.84	937.52
861	WINONA	3,423.95	9,758,235.97	5,994,554.13	3,763,681.84	556,630.84	3,207,051.00	936.65
2170	STAPLES-MC	1,305.92	2,718,935.48	1,400,969.10	1,317,966.38	98,582.03	1,219,384.35	933.74
270	HOPKINS	7,666.98	14,480,100.90	6,638,232.22	7,841,868.68	701,517.20	7,140,351.48	931.31
834	STILLWATER	9,250.82	16,884,110.24	7,553,633.34	9,330,476.90	903,315.60	8,427,161.30	910.96
166	COOK COUN	494.33	743,748.49	265,238.43	478,510.06	28,974.14	449,535.92	909.38
194	LAKEVILLE	11,928.99	23,051,261.63	11,050,057.84	12,001,203.79	1,238,157.38	10,763,046.41	902.26
118	NORTHLAND	376.26	895,075.75	511,675.27	383,400.48	47,982.97	335,417.51	891.45
2859	GLENCOE-SI	1,715.64	3,336,207.02	1,680,299.44	1,655,907.58	128,896.28	1,527,011.30	890.05
2155	WADENA-DE	1,083.00	1,663,951.59	617,579.23	1,046,372.36	84,240.43	962,131.93	888.40
32	BLACKDUCK	675.93	1,637,261.94	1,006,809.08	630,452.86	35,911.15	594,541.71	879.59
402	HENDRICKS	96.42	226,571.29	127,968.69	98,602.60	14,018.19	84,584.41	877.25
199	INVER GROV	4,161.27	7,511,060.05	3,427,866.96	4,083,193.09	433,688.34	3,649,504.75	877.02
801	BROWNS VA	105.85	208,967.42	109,704.78	99,262.64	7,401.44	91,861.20	867.84
6	SOUTH ST. F	3,768.45	6,667,892.73	2,968,687.44	3,699,205.29	440,548.55	3,258,656.74	864.72
2365	G.F.W.	855.28	1,551,997.42	745,642.74	806,354.68	70,730.75	735,623.93	860.10
139	RUSH CITY	923.38	1,272,647.16	444,904.12	827,743.04	44,222.80	783,520.24	848.53
480	ONAMIA	676.32	2,315,286.24	1,590,517.48	724,768.76	151,363.43	573,405.33	847.83
656	FARIBAULT	4,232.78	9,589,602.75	5,259,175.17	4,330,427.58	742,196.55	3,588,231.03	847.72
2711	MESABI EAS	997.02	2,156,878.11	1,219,187.99	937,690.12	94,454.84	843,235.28	845.76
115	CASS LAKE	1,222.61	3,164,839.22	1,884,519.23	1,280,319.99	259,790.55	1,020,529.44	834.71
622	NORTH ST. F	11,790.31	25,900,210.77	13,819,202.74	12,081,008.03	2,318,028.05	9,762,979.98	828.05
2580	EAST CENTR	807.62	1,318,095.71	560,036.34	758,059.37	90,164.27	667,895.10	826.99

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
720	SHAKOPEE	8,543.27	14,938,954.47	7,235,996.54	7,702,957.93	676,885.76	7,026,072.17	822.41
14	FRIDLEY	3,236.90	7,528,175.48	4,386,447.25	3,141,728.23	482,372.52	2,659,355.71	821.57
192	FARMINGTO	7,690.17	11,465,696.09	4,670,976.15	6,794,719.94	488,380.95	6,306,338.99	820.05
2905	TRI-CITY UN	2,049.25	3,031,573.46	1,183,255.52	1,848,317.94	169,821.06	1,678,496.88	819.08
840	ST. JAMES	1,090.80	1,850,677.31	899,173.50	951,503.81	60,102.84	891,400.97	817.20
31	BEMIDJI	5,394.29	12,839,727.67	7,701,335.67	5,138,392.00	737,953.79	4,400,438.21	815.76
2854	ADA-BORUP	534.85	1,013,344.71	544,994.87	468,349.84	34,721.51	433,628.33	810.75
2396	A.C.G.C.	849.21	1,421,004.57	679,206.13	741,798.44	58,581.81	683,216.63	804.53
138	NORTH BRA	3,306.06	5,859,359.16	2,910,597.46	2,948,761.70	289,528.61	2,659,233.09	804.35
2759	EAGLE BEND	272.50	316,937.71	85,702.55	231,235.16	13,300.04	217,935.12	799.76
197	WEST ST. PA	5,313.18	11,193,396.33	6,120,299.83	5,073,096.50	828,407.71	4,244,688.79	798.90
309	PARK RAPID	1,648.28	2,791,422.19	1,366,495.31	1,424,926.88	110,080.08	1,314,846.80	797.71
284	WAYZATA	11,771.08	17,423,585.60	7,320,464.20	10,103,121.40	715,514.62	9,387,606.78	797.51
272	EDEN PRAIR	9,942.39	18,410,831.17	9,551,422.11	8,859,409.06	959,222.03	7,900,187.03	794.60
181	BRAINERD	7,012.79	17,615,173.90	11,113,939.25	6,501,234.65	937,210.90	5,564,023.75	793.41
300	LACRESCEN	1,279.46	2,630,134.77	1,542,284.37	1,087,850.40	76,580.01	1,011,270.39	790.39
196	ROSEMOUN	29,748.94	64,301,928.37	37,160,889.12	27,141,039.25	3,749,523.53	23,391,515.72	786.30
200	HASTINGS	4,960.41	8,657,725.85	4,279,011.59	4,378,714.26	479,222.80	3,899,491.46	786.12
4	MCGREGOR	457.32	689,234.41	312,812.80	376,421.61	17,400.19	359,021.42	785.06
88	NEW ULM	2,207.16	4,325,739.47	2,403,344.39	1,922,395.08	196,152.67	1,726,242.41	782.11
832	MAHTOMEDI	3,634.96	5,098,988.13	2,117,303.20	2,981,684.93	141,235.50	2,840,449.43	781.43
659	NORTHFIELD	4,249.20	8,310,667.39	4,621,103.50	3,689,563.89	389,640.78	3,299,923.11	776.60
621	MOUNDS VIE	11,768.81	28,654,903.73	18,087,541.48	10,567,362.25	1,437,462.45	9,129,899.80	775.77
877	BUFFALO	6,331.51	10,939,968.03	5,498,797.38	5,441,170.65	544,805.57	4,896,365.08	773.33
2687	HOWARD LA	1,190.42	1,997,765.13	1,028,861.04	968,904.09	51,620.95	917,283.14	770.55
719	PRIOR LAKE	8,318.20	13,190,308.99	5,993,104.33	7,197,204.66	797,031.45	6,400,173.21	769.42
2853	LAC QUI PAR	844.57	1,537,230.05	803,575.90	733,654.15	87,599.40	646,054.75	764.95
2609	WIN-E-MAC	441.19	650,825.35	303,374.53	347,450.82	11,726.16	335,724.66	760.95
545	HENNING	431.64	513,320.23	160,223.30	353,096.93	25,061.89	328,035.04	759.97

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
299	CALEDONIA	720.22	1,125,833.41	541,277.75	584,555.66	37,429.89	547,125.77	759.66
846	BRECKENRIDGE	692.49	1,079,141.21	520,512.04	558,629.17	33,222.53	525,406.64	758.72
508	ST. PETER	2,159.59	3,897,187.41	2,005,739.34	1,891,448.07	255,268.02	1,636,180.05	757.63
709	DULUTH	9,032.96	19,799,236.74	11,800,704.66	7,998,532.08	1,182,110.45	6,816,421.63	754.62
2860	BLUE EARTH	1,317.77	1,824,214.73	780,569.21	1,043,645.52	54,274.53	989,370.99	750.79
2144	CHISAGO LAKE	3,593.50	7,056,779.26	4,050,462.86	3,006,316.40	311,781.41	2,694,534.99	749.84
2397	LESUEUR-HENRI	1,142.79	1,874,085.60	904,842.06	969,243.54	113,962.60	855,280.94	748.41
111	WATERTOWN	1,720.97	3,130,550.08	1,692,402.63	1,438,147.45	152,860.61	1,285,286.84	746.84
2159	BUFFALO LAKE	611.05	831,672.47	305,125.79	526,546.68	71,191.74	455,354.94	745.20
283	ST. LOUIS PARISH	5,083.50	8,434,116.86	4,144,080.62	4,290,036.24	514,179.46	3,775,856.78	742.77
12	CENTENNIAL	7,001.54	16,677,630.77	10,844,283.67	5,833,347.10	641,926.32	5,191,420.78	741.47
2683	GREENBUSH	464.37	781,773.80	425,391.72	356,382.08	13,561.32	342,820.76	738.25
2527	NORMAN CT	293.63	577,118.12	342,955.25	234,162.87	18,201.19	215,961.68	735.49
84	SLEEPY EYE	568.86	950,104.43	484,000.12	466,104.31	49,254.43	416,849.88	732.78
2176	WARREN-ALTON	473.53	720,951.52	336,090.69	384,860.83	38,341.71	346,519.12	731.78
206	ALEXANDRIA	4,333.33	8,425,557.16	4,896,242.11	3,529,315.05	360,057.62	3,169,257.43	731.37
492	AUSTIN	5,100.55	10,515,424.20	5,946,464.77	4,568,959.43	849,937.93	3,719,021.50	729.14
356	LANCASTER	173.39	272,919.02	138,388.83	134,530.19	8,577.37	125,952.82	726.41
314	BRAHAM	879.00	1,047,936.65	339,553.64	708,383.01	71,567.81	636,815.20	724.48
317	DEER RIVER	990.46	2,389,119.10	1,552,036.96	837,082.14	128,491.28	708,590.86	715.42
381	LAKE SUPERIOR	1,528.65	2,333,133.66	1,195,042.10	1,138,091.56	45,839.55	1,092,252.01	714.52
728	ELK RIVER	13,973.97	26,569,617.92	15,571,384.82	10,998,233.10	1,024,957.21	9,973,275.89	713.70
833	SOUTH WASHBURN	19,396.62	33,656,977.50	17,634,133.60	16,022,843.90	2,186,068.68	13,836,775.22	713.36
2134	UNITED SOUTH BEND	740.22	1,559,998.42	953,638.34	606,360.08	78,980.36	527,379.72	712.46
831	FOREST LAKE	7,259.43	12,648,657.15	6,746,421.25	5,902,235.90	759,431.53	5,142,804.37	708.43
390	LAKE OF THE BOWERS	495.77	875,110.99	483,536.50	391,574.49	41,169.22	350,405.27	706.79
881	MAPLE LAKE	982.29	1,805,737.77	1,030,233.36	775,504.41	83,328.40	692,176.01	704.66
2142	ST. LOUIS COUNTY	2,043.15	3,281,686.44	1,710,145.91	1,571,540.53	149,021.42	1,422,519.11	696.24
505	FULDA	362.27	698,961.94	423,780.64	275,181.30	23,328.65	251,852.65	695.21

TABLE 5  
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FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
152	MOORHEAD	6,445.46	13,990,585.49	8,822,495.59	5,168,089.90	704,352.64	4,463,737.26	692.54
273	EDINA	9,261.99	15,406,525.33	8,453,674.92	6,952,850.41	545,933.51	6,406,916.90	691.74
593	CROOKSTON	1,324.22	2,436,308.59	1,451,237.60	985,070.99	69,584.32	915,486.67	691.34
11	ANOKA-HEN	40,686.05	80,327,216.61	47,356,266.51	32,970,950.10	4,855,789.87	28,115,160.23	691.03
297	SPRING GRO	366.32	408,394.18	138,937.04	269,457.14	16,687.21	252,769.93	690.02
2171	KITTSON CE	301.22	386,706.90	172,185.06	214,521.84	7,172.12	207,349.72	688.37
347	WILLMAR	4,353.61	8,668,898.42	5,372,077.26	3,296,821.16	321,927.01	2,974,894.15	683.32
424	LESTER PRA	455.99	414,930.13	76,293.03	338,637.10	28,013.81	310,623.29	681.21
716	BELLE PLAIN	1,746.35	2,484,912.70	1,136,129.42	1,348,783.28	162,410.62	1,186,372.66	679.34
2689	PIPESTONE-	1,222.01	2,406,996.02	1,497,118.87	909,877.15	80,316.15	829,561.00	678.85
761	OWATONNA	5,304.51	8,747,935.15	4,693,098.31	4,054,836.84	454,397.77	3,600,439.07	678.75
811	WABASHA	611.92	1,330,789.22	864,114.47	466,674.75	51,726.61	414,948.14	678.11
514	ELLSWORTH	151.59	311,318.15	198,343.94	112,974.21	10,187.40	102,786.81	678.06
2888	CLINTON-GR	353.55	571,707.11	309,846.64	261,860.47	22,314.71	239,545.76	677.54
2137	KINGSLAND	663.16	901,361.31	408,855.40	492,505.91	43,796.12	448,709.79	676.62
162	BAGLEY	1,096.68	2,074,321.25	1,273,172.46	801,148.79	62,884.72	738,264.07	673.18
2174	PINE RIVER-	982.31	1,671,455.34	925,590.81	745,864.53	87,241.18	658,623.35	670.48
1	AITKIN	1,305.00	1,954,518.28	1,000,215.01	954,303.27	81,514.07	872,789.20	668.80
482	LITTLE FALL	2,719.69	4,683,243.40	2,677,082.32	2,006,161.08	198,410.39	1,807,750.69	664.69
883	ROCKFORD	1,812.06	2,641,870.65	1,329,651.79	1,312,218.86	114,005.76	1,198,213.10	661.24
238	MABEL-CAN	259.36	298,005.67	112,442.10	185,563.57	14,433.40	171,130.17	659.82
695	CHISHOLM	807.05	1,084,507.33	527,155.35	557,351.98	27,204.53	530,147.45	656.90
465	LITCHFIELD	1,812.14	3,009,504.16	1,690,316.22	1,319,187.94	128,982.85	1,190,205.09	656.80
912	MILACA	2,073.05	3,332,614.71	1,746,123.49	1,586,491.22	227,057.06	1,359,434.16	655.77
601	FOSSTON	688.56	1,153,540.36	678,958.95	474,581.41	23,493.21	451,088.20	655.12
726	BECKER	2,997.54	3,991,238.04	1,880,890.50	2,110,347.54	159,774.85	1,950,572.69	650.72
16	SPRING LAK	5,980.80	8,056,128.50	3,553,870.08	4,502,258.42	615,248.71	3,887,009.71	649.91
113	WALKER-AK	780.48	1,402,660.73	847,903.50	554,757.23	50,794.61	503,962.62	645.71
721	NEW PRAGU	4,312.26	5,866,749.75	2,783,403.11	3,083,346.64	300,070.47	2,783,276.17	645.43

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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		(A)	(B)	(C )	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
786	BERTHA-HEV	453.67	716,712.32	397,867.69	318,844.63	26,126.45	292,718.18	645.22
911	CAMBRIDGE	5,445.97	8,459,171.29	4,375,739.99	4,083,431.30	591,604.36	3,491,826.94	641.18
2536	GRANADA H	216.75	178,996.80	20,203.94	158,792.86	19,846.59	138,946.27	641.04
487	UPSALA	395.58	443,456.86	164,154.54	279,302.32	25,758.75	253,543.57	640.94
748	SARTELL	4,080.74	5,718,850.14	2,937,589.55	2,781,260.59	171,061.76	2,610,198.83	639.64
2172	KENYON-WA	918.45	1,417,868.09	783,428.92	634,439.17	49,390.08	585,049.09	637.00
2906	RED LAKE C	406.49	673,280.49	401,558.20	271,722.29	13,226.78	258,495.51	635.92
2215	NORMAN CC	318.98	491,738.22	276,739.20	214,999.02	12,339.04	202,659.98	635.34
549	PERHAM	1,512.37	2,124,708.98	1,042,879.12	1,081,829.86	120,984.81	960,845.05	635.32
110	WACONIA	4,106.94	6,272,263.42	3,490,114.32	2,782,149.10	200,115.12	2,582,033.98	628.70
2856	STEPHEN-AR	353.98	640,635.03	414,086.48	226,548.55	5,053.92	221,494.63	625.73
85	SPRINGFIEL	658.15	788,221.98	347,312.60	440,909.38	29,870.30	411,039.08	624.54
282	ST. ANTHON	1,983.79	2,331,073.77	1,036,900.75	1,294,173.02	55,355.49	1,238,817.53	624.47
771	CHOKIO-ALB	180.67	163,684.64	44,262.02	119,422.62	6,866.10	112,556.52	623.00
332	MORA	1,824.81	2,664,815.90	1,355,416.75	1,309,399.15	175,418.50	1,133,980.65	621.42
112	EASTERN CA	10,224.74	15,638,570.33	8,717,234.98	6,921,335.35	599,127.90	6,322,207.45	618.32
2135	MAPLE RIVE	1,056.66	2,429,530.03	1,703,589.68	725,940.35	77,036.82	648,903.53	614.11
177	WINDOM	1,122.04	2,038,000.02	1,262,673.76	775,326.26	87,798.69	687,527.57	612.75
518	WORTHINGT	3,176.69	5,570,429.38	3,391,111.45	2,179,317.93	235,139.50	1,944,178.43	612.01
477	PRINCETON	3,523.32	5,156,613.30	2,689,879.82	2,466,733.48	315,046.03	2,151,687.45	610.70
486	SWANVILLE	328.06	437,348.00	227,090.82	210,257.18	10,213.57	200,043.61	609.78
2342	WEST CENT	786.00	965,049.31	445,573.44	519,475.87	41,487.24	477,988.63	608.13
252	CANNON FA	1,261.48	1,638,206.55	777,434.68	860,771.87	93,799.44	766,972.43	607.99
535	ROCHESTER	18,136.50	36,673,585.51	23,534,488.72	13,139,096.79	2,122,758.38	11,016,338.41	607.41
2310	SIBLEY EAST	1,324.15	1,607,607.45	720,734.05	886,873.40	82,993.23	803,880.17	607.09
561	GOODRIDGE	222.00	333,607.66	196,625.89	136,981.77	2,431.27	134,550.50	606.08
2884	RED ROCK C	425.17	529,255.03	235,770.28	293,484.75	37,145.51	256,339.24	602.91
630	RED LAKE FA	388.02	624,011.68	383,989.18	240,022.50	6,190.53	233,831.97	602.63
2898	WESTBROOK	437.34	601,927.70	319,852.79	282,074.91	18,946.33	263,128.58	601.66

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2184	LUVERNE	1,310.69	2,224,881.18	1,367,324.80	857,556.38	69,016.31	788,540.07	601.62
333	OGILVIE	569.51	829,250.72	427,691.00	401,559.72	62,356.32	339,203.40	595.61
2889	LAKE PARK-	754.44	646,373.46	162,494.30	483,879.16	34,665.79	449,213.37	595.43
2143	WATERVILLE	923.57	1,458,311.97	846,752.63	611,559.34	61,877.57	549,681.77	595.17
741	PAYNESVILL	1,034.69	1,726,298.33	1,062,833.08	663,465.25	49,634.02	613,831.23	593.25
682	ROSEAU	1,260.90	1,831,504.21	1,055,506.12	775,998.09	38,120.56	737,877.53	585.20
544	FERGUS FAL	2,908.09	3,366,109.30	1,501,400.42	1,864,708.88	164,148.10	1,700,560.78	584.77
203	HAYFIELD	828.66	1,290,513.53	747,480.46	543,033.07	59,666.00	483,367.07	583.31
717	JORDAN	1,958.91	2,874,310.88	1,571,077.77	1,303,233.11	162,230.92	1,141,002.19	582.47
473	ISLE	491.62	734,285.36	423,913.28	310,372.08	24,540.45	285,831.63	581.41
836	BUTTERFIEL	256.91	354,802.38	186,275.63	168,526.75	19,160.46	149,366.29	581.40
36	KELLIHER	291.71	514,740.39	332,852.54	181,887.85	13,195.00	168,692.85	578.29
704	PROCTOR	1,944.65	2,894,474.02	1,670,979.69	1,223,494.33	100,232.75	1,123,261.58	577.62
820	SEBEKA	535.27	722,497.97	383,834.76	338,663.21	29,614.66	309,048.55	577.37
2897	REDWOOD A	1,199.91	1,689,614.77	888,206.00	801,408.77	108,833.61	692,575.16	577.19
578	PINE CITY	1,777.83	4,204,339.50	3,041,708.75	1,162,630.75	138,558.44	1,024,072.31	576.02
876	ANNANDALE	1,885.70	3,212,143.28	2,002,170.97	1,209,972.31	125,837.86	1,084,134.45	574.92
837	MADELIA	563.23	1,121,690.43	734,042.96	387,647.47	64,832.79	322,814.68	573.15
534	STEWARTVII	2,172.63	3,044,233.78	1,666,873.19	1,377,360.59	141,560.99	1,235,799.60	568.80
173	MOUNTAIN L	544.09	778,883.32	417,258.52	361,624.80	52,316.39	309,308.41	568.49
361	INTERNATIO	1,189.65	1,451,533.52	734,684.46	716,849.06	44,998.73	671,850.33	564.75
2071	LAKE CRYST	927.98	1,431,555.08	837,713.26	593,841.82	69,917.34	523,924.48	564.59
2169	MURRAY CO	795.75	1,142,903.11	668,766.84	474,136.27	25,142.55	448,993.72	564.24
129	MONTEVIDE	1,546.59	2,676,715.22	1,702,566.09	974,149.13	102,265.49	871,883.64	563.75
740	MELROSE	1,530.75	2,145,997.43	1,212,739.54	933,257.89	72,571.06	860,686.83	562.26
690	WARROAD	1,104.13	1,622,914.21	941,798.76	681,115.45	60,878.69	620,236.76	561.74
484	PIERZ	1,233.97	1,833,673.71	1,081,502.27	752,171.44	59,281.24	692,890.20	561.51
2904	TRACY-BALA	831.80	976,501.81	476,380.87	500,120.94	35,687.66	464,433.28	558.35
2125	TRITON	1,279.73	1,440,505.87	626,299.94	814,205.93	99,997.82	714,208.11	558.09

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Number	District	Adjusted PU	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2903	ORTONVILLE	516.59	959,536.60	639,586.78	319,949.82	32,703.57	287,246.25	556.04
879	DELANO	2,621.82	3,526,554.97	1,911,084.03	1,615,470.94	165,843.80	1,449,627.14	552.91
2895	JACKSON CO	1,342.31	1,869,139.81	1,022,772.77	846,367.04	104,414.71	741,952.33	552.74
914	ULEN-HITTE	341.30	423,837.94	200,056.68	223,781.26	35,230.38	188,550.88	552.45
47	SAUK RAPID	4,523.13	7,180,420.73	4,355,523.02	2,824,897.71	337,930.16	2,486,967.55	549.83
500	SOUTHLAND	484.91	984,855.49	675,271.14	309,584.35	43,075.23	266,509.12	549.61
2752	FAIRMONT A	1,895.12	2,483,198.84	1,328,966.53	1,154,232.31	113,328.22	1,040,904.09	549.25
415	LYND	200.15	300,395.46	180,127.10	120,268.36	10,816.99	109,451.37	546.85
2364	BELGRADE-E	702.55	880,799.54	454,295.92	426,503.62	43,168.08	383,335.54	545.63
2311	CLEARBROC	455.07	646,806.47	370,383.23	276,423.24	28,218.38	248,204.86	545.42
548	PELICAN RA	971.69	938,379.49	364,608.44	573,771.05	45,350.70	528,420.35	543.82
306	LAPORTE	303.21	530,288.24	350,746.88	179,541.36	14,690.41	164,850.95	543.69
239	RUSHFORD-	733.93	935,130.41	519,442.59	415,687.82	19,960.25	395,727.57	539.19
77	MANKATO	8,523.18	15,504,274.44	9,926,880.84	5,577,393.60	1,005,646.67	4,571,746.93	536.39
821	MENAHGA	1,026.19	1,247,367.30	652,508.61	594,858.69	45,517.24	549,341.45	535.32
745	ALBANY	1,855.83	2,742,358.25	1,664,658.98	1,077,699.27	92,447.39	985,251.88	530.90
423	HUTCHINSO	3,146.30	4,789,100.97	2,958,104.47	1,830,996.50	194,286.09	1,636,710.41	520.20
813	LAKE CITY	1,376.26	1,723,798.61	908,487.05	815,311.56	99,544.22	715,767.34	520.08
2448	MARTIN COL	863.65	1,055,744.07	589,478.10	466,265.97	17,338.95	448,927.02	519.80
750	ROCORI	2,253.36	2,845,850.85	1,585,419.29	1,260,431.56	97,192.14	1,163,239.42	516.22
756	BLOOMING F	772.43	730,576.68	299,104.31	431,472.37	34,172.68	397,299.69	514.35
2149	MINNEWASK	1,179.30	4,729,973.85	4,010,475.58	719,498.27	113,315.78	606,182.49	514.02
51	FOLEY	2,001.05	2,859,627.04	1,776,245.37	1,083,381.67	58,834.21	1,024,547.46	512.00
542	BATTLE LAK	503.63	404,767.11	129,383.31	275,383.80	17,734.46	257,649.34	511.58
276	MINNETONK	10,743.81	16,095,869.19	9,929,246.54	6,166,622.65	673,907.24	5,492,715.41	511.24
2805	ZUMBROTA-	1,238.09	1,577,085.86	883,344.49	693,741.37	61,242.85	632,498.52	510.87
706	VIRGINIA	1,819.65	2,911,574.27	1,844,910.33	1,066,663.94	142,325.16	924,338.78	507.98
2180	MACCRAY	740.28	1,055,194.26	624,815.65	430,378.61	54,540.40	375,838.21	507.70
227	CHATFIELD	970.72	882,593.68	369,962.55	512,631.13	20,429.73	492,201.40	507.05

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
803	WHEATON	451.31	707,879.84	464,762.34	243,117.50	14,507.98	228,609.52	506.55
186	PEQUOT LAKE	1,771.08	2,312,850.65	1,315,959.29	996,891.36	101,426.67	895,464.69	505.60
499	LEROY	308.01	624,111.72	444,946.55	179,165.17	23,741.46	155,423.71	504.61
885	ST. MICHAEL	6,385.40	5,595,054.82	2,200,606.68	3,394,448.14	175,400.94	3,219,047.20	504.13
701	HIBBING	2,609.15	3,764,233.02	2,306,240.94	1,457,992.08	144,476.81	1,313,515.27	503.43
264	HERMAN-NOR	112.20	111,931.14	49,373.08	62,558.06	6,534.10	56,023.96	499.32
739	KIMBALL	744.47	887,806.70	492,301.64	395,505.06	24,583.03	370,922.03	498.24
700	HERMANTOWN	2,245.57	3,328,824.68	2,134,659.26	1,194,165.42	82,715.04	1,111,450.38	494.95
564	THIEF RIVER	2,154.85	2,576,871.23	1,447,136.92	1,129,734.31	67,986.57	1,061,747.74	492.72
676	BADGER	284.56	305,717.25	156,738.48	148,978.77	9,134.61	139,844.16	491.44
553	NEW YORK MILWAUKEE	779.41	997,789.43	590,182.19	407,607.24	25,718.35	381,888.89	489.97
404	LAKE BENTON	200.66	265,420.45	156,267.93	109,152.52	10,872.47	98,280.05	489.78
93	CARLTON	534.60	738,807.48	456,818.81	281,988.67	20,319.32	261,669.35	489.47
577	WILLOW RIVER	476.63	600,769.44	347,673.43	253,096.01	19,939.66	233,156.35	489.18
23	FRAZEE	975.64	1,527,346.97	1,012,224.84	515,122.13	39,037.74	476,084.39	487.97
94	CLOQUET	2,940.19	4,539,472.32	2,826,444.69	1,713,027.63	295,367.94	1,417,659.69	482.17
116	PILLAGER	1,043.65	1,738,379.68	1,154,338.40	584,041.28	80,912.03	503,129.25	482.09
2168	NRHEG	997.03	1,428,410.29	881,185.32	547,224.97	70,170.07	477,054.90	478.48
595	EAST GRANITE	1,952.79	2,616,231.75	1,629,620.78	986,610.97	52,382.49	934,228.48	478.41
441	MARSHALL COUNTY	425.30	643,331.29	424,642.76	218,688.53	15,726.75	202,961.78	477.22
2769	MORRIS AREA	1,108.49	1,907,292.52	1,326,399.65	580,892.87	51,910.44	528,982.43	477.21
533	DOVER-EYOW	1,273.40	1,301,000.02	668,847.22	632,152.80	25,269.23	606,883.57	476.59
100	WRENSHALL	360.54	390,282.27	195,325.17	194,957.10	23,288.12	171,668.98	476.14
698	FLOODWOOD	263.88	540,242.50	398,496.25	141,746.25	16,105.62	125,640.63	476.13
599	FERTILE-BELLEVILLE	484.72	660,901.50	420,272.77	240,628.73	10,244.87	230,383.86	475.29
330	HERON LAKE	320.98	491,081.74	302,082.66	188,999.08	36,731.33	152,267.75	474.38
507	NICOLLET	387.60	502,803.81	308,053.92	194,749.89	13,311.30	181,438.59	468.11
2534	BIRD ISLAND	761.23	836,784.05	443,517.12	393,266.93	37,662.72	355,604.21	467.14
413	MARSHALL	2,519.85	4,263,685.47	2,951,519.11	1,312,166.36	141,794.87	1,170,371.49	464.46

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
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
2167	LAKEVIEW	736.07	827,144.29	455,385.91	371,758.38	30,851.18	340,907.20	463.15
743	SAUK CENTR	1,078.13	1,570,705.67	1,006,968.40	563,737.27	67,605.55	496,131.72	460.18
640	WABASSO	409.83	418,694.86	216,963.69	201,731.17	14,532.67	187,198.50	456.77
671	HILLS-BEAVE	375.64	420,557.77	240,803.33	179,754.44	8,409.39	171,345.05	456.14
278	ORONO	3,056.61	3,873,388.27	2,364,502.27	1,508,886.00	119,416.66	1,389,469.34	454.58
2902	RTR	620.88	648,961.62	356,731.27	292,230.35	12,304.63	279,925.72	450.85
2899	PLAINVIEW-E	1,568.00	1,638,443.64	873,815.41	764,628.23	59,401.60	705,226.63	449.76
81	COMFREY	164.24	256,616.43	180,505.30	76,111.13	4,380.46	71,730.67	436.74
857	LEWISTON	797.39	1,065,927.34	680,822.36	385,104.98	39,102.44	346,002.54	433.92
15	ST. FRANCIS	5,058.83	10,127,674.64	7,536,538.68	2,591,135.96	396,657.81	2,194,478.15	433.79
22	DETROIT LA	3,199.14	5,918,870.41	4,174,278.82	1,744,591.59	356,921.18	1,387,670.41	433.76
768	HANCOCK	344.33	366,563.30	203,124.58	163,438.72	15,021.44	148,417.28	431.03
319	NASHWAUK-	637.48	1,253,824.52	936,134.05	317,690.47	44,145.51	273,544.96	429.10
345	NEW LONDC	1,530.66	2,270,108.09	1,545,955.78	724,152.31	68,483.63	655,668.68	428.36
2908	BRANDON-E	471.64	330,293.19	107,352.09	222,941.10	23,484.26	199,456.84	422.90
378	DAWSON	571.34	845,831.68	571,648.02	274,183.66	33,100.03	241,083.63	421.96
2835	JANESVILLE	668.04	1,213,398.51	875,311.80	338,086.71	56,401.33	281,685.38	421.66
2198	FILLMORE C	643.06	743,891.96	453,262.17	290,629.79	19,756.12	270,873.67	421.23
255	PINE ISLAND	1,345.83	1,350,456.98	704,507.32	645,949.66	79,183.09	566,766.57	421.13
253	GOODHUE	701.84	519,090.15	208,436.12	310,654.03	22,043.15	288,610.88	411.22
485	ROYALTON	1,009.60	1,218,231.31	737,742.16	480,489.15	65,351.07	415,138.08	411.19
497	LYLE	275.94	464,913.83	328,509.95	136,403.88	24,052.80	112,351.08	407.16
146	BARNESVILL	919.58	993,547.98	568,480.32	425,067.66	50,711.87	374,355.79	407.09
204	KASSON-MA	2,286.74	2,090,984.31	1,049,516.67	1,041,467.64	111,487.23	929,980.41	406.68
2154	EVELETH-GI	1,135.34	1,278,855.59	776,894.64	501,960.95	41,588.59	460,372.36	405.49
592	CLIMAX	209.30	294,270.79	196,147.22	98,123.57	13,360.27	84,763.30	404.98
696	ELY	587.75	931,980.47	659,136.78	272,843.69	37,331.95	235,511.74	400.70
858	ST. CHARLES	1,064.56	1,170,052.64	705,528.63	464,524.01	39,888.84	424,635.17	398.88
738	HOLDINGFO	1,101.60	1,054,245.15	588,513.91	465,731.24	27,144.68	438,586.56	398.14

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
466	DASSEL-COK	2,417.38	3,154,750.69	2,086,766.18	1,067,984.51	120,229.58	947,754.93	392.06
308	NEVIS	640.39	679,540.35	395,762.55	283,777.80	33,013.95	250,763.85	391.58
91	BARNUM	860.00	1,272,260.39	908,617.65	363,642.74	27,281.31	336,361.43	391.12
531	BYRON	2,085.74	2,217,430.04	1,275,805.59	941,624.45	143,117.49	798,506.96	382.84
150	HAWLEY	1,036.35	939,931.01	511,112.57	428,818.44	34,094.04	394,724.40	380.88
852	CAMPBELL-T	159.40	183,672.40	115,017.00	68,655.40	7,960.75	60,694.65	380.77
242	ALDEN	529.92	677,421.22	468,411.85	209,009.37	9,859.48	199,149.89	375.81
362	LITTLEFORK	397.80	678,299.31	504,021.92	174,277.39	26,101.78	148,175.61	372.49
511	ADRIAN	614.47	918,191.41	670,942.12	247,249.29	22,507.12	224,742.17	365.75
195	RANDOLPH	670.65	547,000.77	291,124.84	255,875.93	15,090.12	240,785.81	359.03
600	FISHER	283.21	383,697.81	266,918.71	116,779.10	15,422.65	101,356.45	357.88
777	BENSON	930.94	1,627,882.24	1,241,319.04	386,563.20	55,320.46	331,242.74	355.82
213	OSAKIS	916.23	1,252,179.77	882,559.32	369,620.45	44,711.72	324,908.73	354.61
787	BROWERVIL	429.69	737,438.84	561,276.09	176,162.75	23,813.22	152,349.53	354.56
495	GRAND MEA	468.61	685,000.62	502,541.41	182,459.21	23,144.15	159,315.06	339.97
829	WASECA	2,018.94	3,937,214.01	3,072,426.06	864,787.95	178,826.14	685,961.81	339.76
547	PARKERS PR	566.75	855,479.83	626,341.18	229,138.65	38,277.45	190,861.20	336.76
2164	DILWORTH-C	1,725.28	1,938,973.52	1,311,350.64	627,622.88	47,829.50	579,793.38	336.06
818	VERNDALE	578.09	815,163.80	588,978.56	226,185.24	33,538.34	192,646.90	333.25
363	SOUTH KOO	361.34	712,908.53	558,482.83	154,425.70	34,632.47	119,793.23	331.52
891	CANBY	565.00	615,986.67	400,447.35	215,539.32	29,211.60	186,327.72	329.78
99	ESKO	1,296.76	1,083,615.17	629,314.19	454,300.98	29,647.03	424,653.95	327.47
763	MEDFORD	922.93	756,959.01	444,351.35	312,607.66	15,854.81	296,752.85	321.53
2754	CEDAR MOU	498.39	965,010.26	772,931.35	192,078.91	32,730.89	159,348.02	319.73
850	ROTHSAY	289.70	166,487.03	66,881.64	99,605.39	9,853.41	89,751.98	309.81
95	CROMWELL	366.34	382,397.36	265,221.85	117,175.51	5,093.46	112,082.05	305.95
463	EDEN VALLE	1,032.46	1,217,423.67	835,669.20	381,754.47	72,919.00	308,835.47	299.13
229	LANESBORO	374.79	436,853.78	316,842.97	120,010.81	8,847.52	111,163.29	296.60
97	MOOSE LAK	711.38	994,104.52	762,379.95	231,724.57	21,077.56	210,647.01	296.11

TABLE 5  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 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	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed	Subsidy (D-E)	Per WADM
261	ASHBY	269.10	237,668.78	156,039.63	81,629.15	3,172.04	78,457.11	291.55
447	GRYGLA	168.52	263,650.23	211,257.77	52,392.46	3,527.95	48,864.51	289.96
318	GRAND RAP	4,424.89	5,677,193.79	4,015,515.64	1,661,678.15	438,098.99	1,223,579.16	276.52
581	EDGERTON	402.49	789,063.18	661,780.34	127,282.84	19,237.25	108,045.59	268.44
414	MINNEOTA	539.96	704,213.32	547,388.54	156,824.78	12,778.55	144,046.23	266.77
775	KERKHOVEN	666.82	798,388.30	612,189.69	186,198.61	23,604.25	162,594.36	243.84
550	UNDERWOOD	636.88	527,454.95	367,902.21	159,552.74	13,620.50	145,932.24	229.14
75	ST. CLAIR	732.81	722,210.12	530,183.71	192,026.41	29,543.24	162,483.17	221.73
2	HILL CITY	298.48	530,892.47	440,327.74	90,564.73	25,384.26	65,180.47	218.37
294	HOUSTON	2,347.87	2,051,746.41	1,530,698.86	521,047.55	26,326.96	494,720.59	210.71
882	MONTICELLO	4,484.40	9,871,651.95	8,654,593.26	1,217,058.69	466,202.08	750,856.61	167.44
391	CLEVELAND	477.08	299,380.05	215,273.78	84,106.27	13,840.28	70,265.99	147.28
712	MOUNTAIN VIEW	536.17	1,462,763.64	1,394,863.49	67,900.15	27,168.72	40,731.43	75.97
1001	CROSSWIND	215.41	430,594.83	412,808.79	17,786.04	17,786.04	-	-

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4000	CITY ACADE	159.73	-	-	-	-	-	-
4001	BLUFFVIEW	199.09	173,180.28	148,846.27	24,334.01	3,745.86	20,588.15	103.41
4003	NEW HEIGHTS	102.98	79,315.27	77,741.81	1,573.46	-	1,573.46	15.28
4004	CEDAR RIVER	142.09	461,764.86	448,165.33	13,599.53	5,066.54	8,532.99	60.05
4005	METRO DEARBORN	36.23	3,890,401.91	3,861,894.78	28,507.13	28,507.13	-	-
4007	MINNESOTA	225.60	281,188.43	269,883.94	11,304.49	1,687.75	9,616.74	42.63
4008	PACT CHARTER	678.84	1,240,265.28	1,021,988.67	218,276.61	15,846.76	202,429.85	298.20
4011	ATHLOS LEANING	922.95	1,713,594.17	1,665,770.80	47,823.37	13,616.44	34,206.93	37.06
4015	COMMUNITY	836.47	1,390,717.68	1,308,028.88	82,688.80	17,072.01	65,616.79	78.44
4016	WORLD LEARNING	218.45	337,855.16	319,989.83	17,865.33	-	17,865.33	81.78
4017	MINNESOTA	3,374.86	2,821,174.49	2,570,215.63	250,958.86	88,357.40	162,601.46	48.18
4018	ACHIEVE LAKE	444.28	340,774.97	332,636.45	8,138.52	2,899.77	5,238.75	11.79
4020	DULUTH PUBLIC	1,378.91	4,721,277.91	4,250,532.36	470,745.55	121,122.62	349,622.93	253.55
4025	CYBER VILLAGE	218.17	413,659.26	395,640.29	18,018.97	6,182.55	11,836.42	54.25
4026	E.C.H.O. CHARTER	106.91	139,028.23	136,460.69	2,567.54	1,654.35	913.19	8.54
4027	HIGHER GROUND	751.72	253,019.44	240,223.16	12,796.28	-	12,796.28	17.02
4029	ST. PAUL CITY	433.36	772,987.14	735,656.65	37,330.49	21,134.30	16,196.19	37.37
4030	ODYSSEY ACADEMY	346.46	773,712.22	645,194.90	128,517.32	401.84	128,115.48	369.78
4031	JENNINGS CHARTER	102.33	91,405.11	86,902.89	4,502.22	-	4,502.22	44.00
4032	HARVEST PEAK	332.77	960,957.12	937,499.97	23,457.15	18,393.91	5,063.24	15.22
4035	LIFE PREP	329.16	666,173.57	646,035.97	20,137.60	1,398.21	18,739.39	56.93
4036	FACE TO FACE	84.08	231,854.64	219,562.63	12,292.01	3,495.50	8,796.51	104.62
4038	SOJOURNER	412.16	1,238,307.78	1,182,884.82	55,422.96	21,331.27	34,091.69	82.71
4039	HIGH SCHOOL	338.61	557,096.90	525,966.48	31,130.42	402.05	30,728.37	90.75
4042	TWIN CITIES	243.78	235,007.56	224,586.84	10,420.72	-	10,420.72	42.75
4043	MATH AND SCIENCE	516.82	395,763.72	373,605.90	22,157.82	-	22,157.82	42.87
4049	NORTHWEST	192.85	495,660.54	467,505.09	28,155.45	-	28,155.45	146.00
4050	LAFAYETTE	90.76	96,951.03	94,308.00	2,643.03	-	2,643.03	29.12
4053	NORTH LAKE	454.50	437,846.72	415,679.45	22,167.27	326.13	21,841.14	48.06

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4054	LA CRESCEN	59.57	106,451.21	106,090.92	360.29	360.29	-	-
4055	NERSTRAND	152.35	228,134.97	204,794.85	23,340.12	2,004.32	21,335.80	140.04
4056	ROCHESTER	121.81	237,861.33	219,985.85	17,875.48	7,682.55	10,192.93	83.68
4057	EL COLEGIO	104.61	80,461.09	76,471.91	3,989.18	-	3,989.18	38.13
4058	SCHOOLCRA	192.65	727,838.36	693,994.45	33,843.91	4,156.35	29,687.56	154.10
4059	CROSSLAKE	152.10	232,261.00	224,507.54	7,753.46	348.85	7,404.61	48.68
4064	RIVERWAY L	104.08	237,824.63	229,533.06	8,291.57	-	8,291.57	79.67
4066	KATO PUBLI	96.92	151,142.04	145,906.54	5,235.50	220.54	5,014.96	51.74
4067	AURORA CH	406.28	197,198.23	186,423.95	10,774.28	125.47	10,648.81	26.21
4068	EXCELL ACA	373.06	489,544.37	475,489.13	14,055.24	3,273.72	10,781.52	28.90
4070	HOPE COMM	487.77	400,310.83	372,817.59	27,493.24	404.62	27,088.62	55.54
4073	ACADEMIA C	363.67	536,575.37	521,325.71	15,249.66	15,249.66	-	-
4074	AFSA HIGH S	442.99	1,232,076.32	1,161,756.89	70,319.43	22,718.07	47,601.36	107.45
4075	AVALON SCH	229.43	619,796.20	605,094.86	14,701.34	3,946.46	10,754.88	46.88
4077	TWIN CITIES	600.09	430,761.50	422,794.91	7,966.59	7,966.59	-	-
4078	MINNESOTA	449.97	542,765.77	529,690.61	13,075.16	13,075.16	-	-
4079	FRIENDSHIP	134.60	201,171.78	199,365.38	1,806.40	104.39	1,702.01	12.64
4080	PILLAGER AI	52.47	77,571.24	74,006.21	3,565.03	655.91	2,909.12	55.44
4081	DISCOVERY	62.48	176,829.15	163,710.39	13,118.76	6,906.88	6,211.88	99.42
4082	BLUESKY CH	579.29	567,099.86	515,885.32	51,214.54	25,860.71	25,353.83	43.77
4083	RIDGEWAY C	92.86	104,236.08	93,410.86	10,825.22	-	10,825.22	116.58
4084	NORTH SHO	331.42	241,341.16	226,560.78	14,780.38	12,399.47	2,380.91	7.18
4085	HARBOR CIT	238.16	393,297.80	369,445.77	23,852.03	803.15	23,048.88	96.78
4086	WOODSON I	218.11	495,240.66	478,051.20	17,189.46	333.16	16,856.30	77.28
4087	SAGE ACAD	103.76	308,321.06	300,082.93	8,238.13	-	8,238.13	79.40
4088	URBAN ACA	281.20	357,824.92	333,806.65	24,018.27	5,225.31	18,792.96	66.83
4089	NEW CITY S	217.36	180,593.37	178,621.52	1,971.85	1,971.85	-	-
4090	PRAIRIE CRE	180.95	350,949.93	292,441.62	58,508.31	3,313.17	55,195.14	305.03
4091	ARCADIA CH	140.39	424,173.10	398,791.26	25,381.84	-	25,381.84	180.80

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4092	WATERSHEI	64.33	106,282.10	102,171.95	4,110.15	-	4,110.15	63.89
4093	NEW CENTU	143.98	309,507.46	289,885.91	19,621.55	-	19,621.55	136.28
4095	TRIO WOLF	186.93	149,821.49	117,295.42	32,526.07	-	32,526.07	174.00
4097	PARTNERSH	292.30	604,958.77	543,509.26	61,449.51	1,142.28	60,307.23	206.32
4098	NOVA CLAS	960.52	638,927.17	617,684.73	21,242.44	1,248.98	19,993.46	20.82
4100	GREAT EXP	80.12	313,467.35	253,247.76	60,219.59	606.85	59,612.74	744.04
4102	MINNESOTA	431.28	782,676.45	651,809.05	130,867.40	68,511.35	62,356.05	144.58
4103	HMONG COL	1,332.15	1,157,511.60	1,072,898.09	84,613.51	4,056.63	80,556.88	60.47
4104	PALADIN CA	332.40	1,255,091.03	1,240,958.72	14,132.31	9,977.51	4,154.80	12.50
4105	GREAT RIVE	476.46	526,008.63	480,544.49	45,464.14	-	45,464.14	95.42
4106	TREKNORTH	283.12	519,380.96	427,136.47	92,244.49	2,803.91	89,440.58	315.91
4107	VOYAGEURS	113.30	200,291.32	191,901.71	8,389.61	-	8,389.61	74.05
4110	MAIN STREE	342.12	313,897.73	295,202.33	18,695.40	-	18,695.40	54.65
4111	AUGSBURG	154.11	502,964.23	462,588.64	40,375.59	25,643.52	14,732.07	95.59
4112	ST PAUL CO	701.43	260,080.07	256,035.26	4,044.81	-	4,044.81	5.77
4113	FRASER ACA	78.85	2,720,731.04	2,699,924.32	20,806.72	20,806.72	-	-
4115	MINNEAPOL	158.08	195,490.38	185,697.10	9,793.28	-	9,793.28	61.95
4116	LAKES INTE	733.17	518,993.57	446,693.26	72,300.31	7,812.32	64,487.99	87.96
4118	KALEIDOSCO	514.48	1,011,135.94	976,930.20	34,205.74	15,306.90	18,898.84	36.73
4119	ACADEMIC A	103.59	279,523.63	270,108.73	9,414.90	-	9,414.90	90.89
4120	ST. CROIX P	1,230.88	958,404.68	902,844.46	55,560.22	6,030.43	49,529.79	40.24
4121	UBAH MEDIC	434.84	401,452.84	392,807.44	8,645.40	8,645.40	-	-
4122	EAGLE RIDG	920.91	764,132.73	757,514.54	6,618.19	6,618.19	-	-
4123	DAKOTA ARI	37.24	14,689.35	8,430.20	6,259.15	-	6,259.15	168.08
4124	BEACON AC	429.34	1,009,026.18	904,437.34	104,588.84	11,196.92	93,391.92	217.52
4126	PRAIRIE SEE	858.73	353,069.19	330,136.96	22,932.23	10,691.75	12,240.48	14.25
4127	TEAM ACAD	123.49	259,462.96	258,631.66	831.30	831.30	-	-
4131	METRO SCH	309.63	477,727.94	473,201.67	4,526.27	-	4,526.27	14.62
4132	TWIN CITIES	272.97	296,423.19	281,587.22	14,835.97	3,145.88	11,690.09	42.83

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4133	BEACON PR	0.00	-	-	-	-	-	-
4135	ROCHESTER	290.49	365,888.67	335,669.37	30,219.30	10,192.12	20,027.18	68.94
4137	SWAN RIVER	147.64	391,138.74	376,250.95	14,887.79	2,985.09	11,902.70	80.62
4138	MILROY AREA	49.10	18,530.30	17,600.84	929.46	219.08	710.38	14.47
4139	LOVEWORKS	209.61	585,509.09	563,976.98	21,532.11	872.43	20,659.68	98.56
4140	YINGHUA AC	671.42	407,225.85	386,962.94	20,262.91	2,220.48	18,042.43	26.87
4141	PAIDEIA ACA	365.01	986,173.59	907,702.79	78,470.80	10,298.04	68,172.76	186.77
4142	STRIDE ACA	563.89	662,413.92	622,077.55	40,336.37	19,744.99	20,591.38	36.52
4143	NEW MILLEN	495.86	846,283.47	804,270.61	42,012.86	-	42,012.86	84.73
4144	GREEN ISLE	54.32	163,447.32	162,827.60	619.72	619.72	-	-
4145	BIRCH GROV	18.98	77,624.63	75,194.58	2,430.05	-	2,430.05	128.03
4146	NORTHERN	112.70	695,742.85	647,833.42	47,909.43	2,330.66	45,578.77	404.43
4150	MINNESOTA	165.32	217,544.93	197,113.43	20,431.50	17,561.35	2,870.15	17.36
4151	EDVISIONS C	120.25	238,848.47	231,340.90	7,507.57	467.14	7,040.43	58.55
4152	TWIN CITIES	444.86	619,390.28	589,148.68	30,241.60	-	30,241.60	67.98
4153	DUGSI ACADE	302.23	428,806.45	407,937.52	20,868.93	6,078.43	14,790.50	48.94
4155	NAYTAHWAI	116.27	325,652.19	309,772.93	15,879.26	8,183.86	7,695.40	66.19
4159	SEVEN HILLS	730.32	945,055.65	885,441.94	59,613.71	5,225.34	54,388.37	74.47
4160	SPECTRUM	704.09	512,719.53	486,409.84	26,309.69	4,475.02	21,834.67	31.01
4161	NEW DISCO	162.15	904,943.03	876,103.21	28,839.82	1,986.89	26,852.93	165.61
4162	SOUTHSIDE	112.05	143,602.39	134,401.90	9,200.49	1,300.19	7,900.30	70.51
4163	LEARNING F	250.10	684,303.38	656,482.77	27,820.61	2,400.56	25,420.05	101.64
4164	LAURA JEFF	145.31	753,942.77	726,570.63	27,372.14	-	27,372.14	188.37
4166	EAST RANGE	144.45	277,966.50	244,934.01	33,032.49	28,710.05	4,322.44	29.92
4167	INTERNATIO	294.50	157,187.26	148,389.00	8,798.26	1,642.94	7,155.32	24.30
4168	GLACIAL HIL	123.19	236,755.79	233,877.30	2,878.49	2,878.49	-	-
4169	STONEBRID	254.54	609,097.74	605,221.95	3,875.79	3,875.79	-	-
4170	HIAWATHA A	865.04	768,882.07	750,264.61	18,617.46	18,617.46	-	-
4171	NOBLE ACADE	457.27	178,650.92	175,201.40	3,449.52	3,449.52	-	-

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4172	CLARKFIELD	59.53	126,624.61	125,915.20	709.41	-	709.41	11.92
4177	MINISINAAK	32.83	157,546.76	151,992.20	5,554.56	-	5,554.56	169.19
4178	LINCOLN INT	193.40	136,675.67	129,883.42	6,792.25	-	6,792.25	35.12
4181	COMMUNITY	998.09	640,647.81	624,526.12	16,121.69	9,331.09	6,790.60	6.80
4183	LIONSGATE	194.47	6,442,957.18	6,223,622.62	219,334.56	219,334.56	-	-
4184	ASPEN ACADEM	552.97	303,690.01	287,223.29	16,466.72	2,869.81	13,596.91	24.59
4185	DAVINCI ACADEM	421.75	659,831.50	632,900.92	26,930.58	13,225.16	13,705.42	32.50
4186	GLOBAL ACADEM	448.19	838,244.63	821,098.52	17,146.11	17,146.11	-	-
4187	NATURAL SCIENCE	58.67	51,257.71	50,410.16	847.55	-	847.55	14.45
4188	COLOGNE ACADEM	512.54	1,285,078.49	1,144,229.03	140,849.46	12,235.08	128,614.38	250.94
4189	BRIGHT WATER	163.86	455,197.04	445,757.56	9,439.48	4,400.88	5,038.60	30.75
4190	RIVERS EDGE	82.54	272,957.34	257,883.79	15,073.55	3,123.58	11,949.97	144.78
4191	KIPP MINNESOTA	260.07	716,166.47	682,820.64	33,345.83	3,449.65	29,896.18	114.95
4192	BEST ACADEMY	664.68	1,287,122.45	1,177,709.63	109,412.82	85,734.94	23,677.88	35.62
4193	COLLEGE PARK	308.98	1,476,476.39	1,407,907.92	68,568.47	9,468.79	59,099.68	191.27
4194	CANNON RIVER	300.68	426,331.33	416,003.24	10,328.09	1,466.62	8,861.47	29.47
4195	OSHKI OGIMON	27.61	142,783.38	132,042.85	10,740.53	29.16	10,711.37	387.95
4198	DISCOVERY	89.46	254,031.06	241,944.33	12,086.73	315.86	11,770.87	131.58
4199	PARNASSUS	816.54	717,539.95	673,947.96	43,591.99	7,220.92	36,371.07	44.54
4200	STEP ACADEMY	278.25	50,562.49	47,880.48	2,682.01	-	2,682.01	9.64
4201	CORNERSTONE	119.71	330,385.20	330,385.20	-	-	-	-
4203	MINNEAPOLIS	103.84	104,814.66	98,487.18	6,327.48	4,266.83	2,060.65	19.84
4204	ROCHESTER	93.09	72,314.99	65,029.04	7,285.95	4,362.49	2,923.46	31.40
4205	HENNEPIN EAST	251.56	551,042.01	539,085.10	11,956.91	11,956.91	-	-
4207	VERMILION	66.03	250,714.92	240,832.73	9,882.19	2,710.17	7,172.02	108.62
4208	NASHA SHKUN	125.62	68,020.97	64,429.37	3,591.60	-	3,591.60	28.59
4209	MASTERY SCHOOL	235.05	631,967.85	607,963.87	24,003.98	3,300.77	20,703.21	88.08
4210	UPPER MISSISSIPPI	255.75	388,980.16	370,777.74	18,202.42	-	18,202.42	71.17
4212	WEST SIDE	115.46	302,672.74	294,802.90	7,869.84	7,869.84	-	-

TABLE 6  
SPECIAL EDUCATION CROSS-SUBSIDIES  
FY 2015 Final  
Excludes Federal Revenues and Expenditures

Number	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
4213	PRODEO AC	127.46	136,370.47	124,832.50	11,537.97	1,196.60	10,341.37	81.13
4214	WEST CONC	55.42	86,026.92	79,770.57	6,256.35	2,201.15	4,055.20	73.17
4215	SEJONG AC	62.00	33,251.70	33,241.16	10.54	-	10.54	0.17
4217	TECHNICAL	150.08	166,419.74	159,025.55	7,394.19	538.55	6,855.64	45.68
4218	VENTURE AC	199.59	616,879.70	593,604.76	23,274.94	-	23,274.94	116.61
4219	NORTHEAST	145.85	145,748.05	140,291.28	5,456.77	157.30	5,299.47	36.34
4223	SAINT CLOU	139.55	138,385.60	138,219.89	165.71	165.71	-	-
4224	STAR OF TH	115.53	9,815.58	9,815.58	-	-	-	-
4225	UNIVERSAL	178.31	201,135.15	186,602.94	14,532.21	5,897.87	8,634.34	48.42
4226	BDOTE LEAF	59.94	121,872.51	115,607.94	6,264.57	377.47	5,887.10	98.22
4227	ART AND SC	159.99	425,334.39	337,196.98	88,137.41	-	88,137.41	550.89
4228	WOODBURY	201.15	153,928.03	151,334.89	2,593.14	2,593.14	-	-
4231	MINNESOTA	289.14	113,453.56	108,049.91	5,403.65	1,291.81	4,111.84	14.22

MDE / School Finance		Table 1									
Reflects February 2016 forecast data updated 7-1-16		State Total Special Education Cross-Subsidies, Year to Year Comparison									
		FY 2013 - FY 2019									
		Final FY 2015 Data									
		(\$ In Millions)									
		FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY2012
1	Special Education Expenditures:	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final
	State excluding Alternative Delivery , Full State Payment for students with Disabilities, Home Based Travel, Transition Disabled, Local Collaborative Time Study and Third Party Revenue Expenditures (including fringe benefits and excluding transportation).	998.9	1033.3	1073.9	1126.7	1190.1	1,249.6	1,316.9	1,252.9	1,300.0	1,462.7
	* State transportation (excluding special transportation of non-disabled students).	100.3	107.9	118.2	130.2	139.7	147.7	150.5	155.1	160.7	169.9
	* Federal (including fringe benefits)	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6	279.5	176.6
	<b>Subtotal, Special Education Expenditures</b>	<b>1,210.00</b>	<b>1,274.40</b>	<b>1,348.2</b>	<b>1,427.70</b>	<b>1,499.2</b>	<b>1,566.3</b>	<b>1,639.4</b>	<b>1,687.6</b>	<b>1,740.2</b>	<b>1,809.2</b>
	Change from Prior Year	76.0	64.4	73.8	79.5	71.5	67.1	73.1	48.2	52.6	69.0
	Percent Change from Prior Year	6.7%	5.3%	5.8%	5.9%	5.0%	4.5%	4.7%	2.9%	3.1%	4.0%
2	Special Education Categorical Revenues:										
	* State - regular special education aid, Includes transportation	530.9	630.6	529.2	529.3	529.2	694.1	719.3	735.7	786.6	
	* State - excess cost aid	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9	111.9
	* Adjust for Cap Growth										
	* Adjust for Hold Harmless										
	* Adjust for Alternative Delivery	-2.1	-1.9	-1.7	-1.5	-1.6	(2.7)	(4.9)	(6.7)	(7.3)	(8.4)
	* Adjust for Spec Trans for Non-disabled Students						(4.4)	(5.8)	(6.1)	(7.3)	(8.6)
	* Transition Disabled Aid	9.0	8.8	8.8	8.8	8.8	0.0	0.0	0.0	0.0	0.0
	* Levy Equalization Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	* State - special pupil aid	1.8	2.1	2.7	1.3	1.3	1.3	0.9	1.2	1.2	1.4
	* State - home based travel aid	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
	* State - cross-subsidy aid	0.0	5.0	11.0	0.0	0.0	-	-	-	-	-
	* Third Party Billing	6.3	10.1	16.3	20.9	21.6	22.5	30.4	33.7	32.8	32.4
	* Federal	110.8	133.2	156.1	170.8	169.4	169.0	172.0	279.6	279.5	176.6
	<b>Subtotal, Categorical Revenue</b>	<b>749.0</b>	<b>780.2</b>	<b>814.3</b>	<b>833.4</b>	<b>833.6</b>	<b>990.6</b>	<b>1,023.1</b>	<b>1,148.5</b>	<b>1,196.7</b>	<b>305.6</b>
	Change from Prior Year	44.2	31.2	34.1	19.1	0.2	157.0	32.5	125.4	48.2	-891.1
	Percent Change from Prior Year	6.3%	4.2%	4.4%	2.4%	0.0%	18.8%	3.3%	12.3%	4.2%	-74.5%
3	General Education Revenue Attributable to Special Education Students for time spent receiving special education services Outside Of The Regular Classroom for more that 60% of the School Day	85.6	90.9	94.9	98.3	93.5	92.2	87.2	88.4	88.7	91.8
4	Cross-Subsidies:										
	(a) Gross Cross-Subsidy (1)-(2):	461.0	494.2	533.9	594.3	665.6	575.7	616.3	539.1	543.5	1,503.6
	b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	375.4	403.3	439	496.0	572.1	483.5	529.1	450.7	454.8	1,411.8
	Change from Prior Year	25.5	27.9	35.7	57.0	76.1	(88.6)	45.6	(78.4)	4.1	957.0
	Percent Change from Prior Year	7.3%	7.4%	8.9%	13.0%	15.3%	-15.5%	9.4%	-14.8%	0.9%	210.4%

## Appendix C

### SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2015

#### 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 (1.00 for EC to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).

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

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

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

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

This was calculated as shown.

### **Lines 5 – Special Education Expenditures**

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

### **Line 6 State Calculated Fringe Benefits**

This was calculated as shown.

### **Line 7 – Special Education Transportation Expenditures**

This is the district's FY 2014 expenditure for special education transportation, as reported to MDE under Finance codes 723, excluding Finance code 728, through UFARS and special education bus depreciation as reported to MDE as of December 15, 2015.

*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.