



**SPECIAL
EDUCATION CROSS-
SUBSIDIES
FISCAL YEAR 2010**

**REPORT
TO THE
LEGISLATURE**

January 2011

As required by
Minnesota Statutes 2010
Section 127A.065

COMMISSIONER:

Dr. Brenda Cassellius

**SPECIAL
EDUCATION
CROSS-SUBSIDIES
FISCAL YEAR 2010**

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1500 Highway 36 West
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**As required by
Minnesota Statutes 2010
Section 127A.065**

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

ESTIMATED COST OF PREPARING THIS REPORT

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

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

The estimated cost incurred by the Minnesota Department of Education during the preparation of this report is \$2,140.17.

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT FISCAL YEAR 2010

Minnesota Statutes 2010, Section 127A.065, states:

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

This report is notification to legislative committees based upon data compiled on January 27, 2010.

Introduction

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

Two cross-subsidy measures are used in this report:

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

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

In calculating the adjusted net cross-subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60 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, MDE has calculated the cross-subsidies since FY 1999 on behalf of the superintendents and has asked the superintendents to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork between MDE and the superintendents, legislation was enacted in 2007, (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the legislature.

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

State Total Special Education Cross-Subsidies, FY 1999 – FY 2015

Table 1 shows the calculation of the state total cross-subsidy for FY 1999 through FY 2015. Amounts shown for FY 1999 – FY 2009 are based on actual data. Amounts shown for FY 2010 are based on preliminary data as of January 14, 2011. Amounts shown for FY 2011 – 2015 are estimates based on November 2010 forecast data.

MDE / Program Finance																1/22/2011	
Reflects November 2010 forecast data																	
State Total Special Education Cross-Subsidies, Year to Year Comparison, FY 1999 - FY 2013																	
<i>(\$ in Millions)</i>																	
1 Special Education Expenditures:																	
* State (excluding transportation & fringe benefits)	623.7	673.9	707.6	741.6	774.7	800.8	832.8	871.5	921	964.2	1,016.0	1,041.7	1,093.8	1,148.5	1,205.9	1,266.2	
* State Fringe benefits (estimated)	168.8	183.9	187.3	195.7	216.3	222.5	230.1	243.2	256.8	276.1	296.8	298.1	299.5	349.8	367.2	385.6	
* State transportation	71.6	70.7	66.2	94.6	101.0	108.7	119.1	131.1	144.5	152.6	157.6	161.8	179.5	191.6	204.7	210.0	
* Transition Disabled	13.5	12.4	12.1	12.1	12.0	13.7	14.3	15.0	15.4	14.6	15.0	13.9	14.6	15.3	16.1	16.9	
* Federal (including fringe benefits)	59.1	64.1	75.2	90	110.8	133.2	156.1	170.0	169.4	169.0	173.9	279.6	179.4	179.4	179.4	179.4	
Subtotal, Special Education Expenditures	936.7	1,013.0	1,068.4	1,134.0	1,214.80	1,278.90	1,352.4	1,431.60	1,507.1	1,576.5	1,659.3	1,725.1	1,807.0	1,884.6	1,973.3	2,066.9	2,155.4
Change from Prior Year	76.3	55.4	65.6	80.8	64.1	73.5	79.2	75.5	69.4	82.8	85.8	81.9	77.6	88.8	93.6	88.5	
Percent Change from Prior Year	6.1%	5.5%	6.1%	7.1%	5.3%	5.6%	5.9%	5.3%	4.6%	5.3%	4.0%	4.0%	4.3%	4.7%	4.7%	4.3%	
2 Special Education Categorical Revenues:																	
* State - regular special education aid, includes transportation	391.8	462.5	474.0	510.4	530.9	530.6	529.2	529.3	529.2	894.1	719.3	735.7	786.6	827.9	874.3	923.7	977.0
* State - excess cost aid	27.9	68.2	87.0	90.8	92.1	92.1	91.7	103.6	104.7	110.6	110.9	110.8	110.9	113.8	117.2	120.7	124.5
* Transition Disabled Aid	6.1	9.0	9.0	9.0	9.0	8.6	8.6	8.6	8.6	-	-	-	-	-	-	-	
* Levy Equalization Revenue	47.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
* State - special pupil aid	0.5	0.5	0.6	1.2	1.8	2.1	2.7	1.3	1.3	1.3	0.9	1.2	1.4	1.6	1.8	2.0	2.2
* State - home based travel aid	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3
* State - cross-subsidy aid	0.0	7.9	18.4	0.0	0.0	6.0	11.0	0.0	0.0	-	-	-	-	-	-	-	
* Third Party Billing	0.0	0.0	0.9	3.2	6.8	10.1	16.3	20.9	21.6	22.5	30.4	33.7	37.4	41.4	45.9	50.9	56.4
* Federal	59.1	64.1	75.2	90.0	110.8	133.2	156.1	170.0	169.4	169.0	173.9	279.6	179.4	179.4	179.4	179.4	
Subtotal, Categorical Revenue	536.0	612.3	665.2	704.8	751.1	702.1	816	834.9	836.2	997.7	1,036.7	1,161.3	1,216.2	1,164.4	1,218.9	1,277.0	1,339.8
Change from Prior Year	77.3	52.9	39.6	46.3	31.0	33.9	18.9	0.3	162.5	38.0	125.6	54.6	-51.7	54.5	58.1	62.8	
Percent Change from Prior Year	14.5%	8.6%	6.0%	6.6%	41.1%	4.3%	2.3%	0.0%	19.5%	3.8%	12.1%	4.7%	4.3%	4.7%	4.8%	4.9%	
3 General Education Revenue Attributable to Special Education																	
Students for time spent receiving special education services																	
* Outside Of The Regular Classroom for more than 60% of the School Day	49.3	54.8	58.5	62.2	67.1	71.3	74.4	77.1	73.3	72.3	76.3	73.3	73.3	73.3	73.3	73.3	
4 Cross Subsidies:																	
a) Gross Cross-Subsidy (1)-(2)	401.7	400.7	403.2	429.2	463.7	496.8	536.4	566.7	671.9	578.8	629.6	653.8	590.8	720.1	754.4	789.9	815.6
* Expenditures	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
* Revenues	937	1,013	1,081	1,134	1,215	1,279	1,352	1,432	1,507	1,577	1,659	1,725	1,807	1,885	1,973	2,067	2,155
FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
b) Adjusted Net Cross Subsidy (1) - (2) - (3a):	352	347	345	367	397	426	462	520	599	507	547	491	510	647	681	717	742
FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
62.4%	65.8%	67.7%	67.6%	67.4%	66.7%	65.8%	63.7%	60.3%	67.9%	67.0%	71.6%	71.4%	65.7%	65.5%	65.3%	65.6%	

The data reported in Table 1 are summarized in Figures 1, 2 and 3. Figure 1 shows the trends from FY 1999 – FY 2010 and projections through FY 2015 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$937 million in FY 1999 to \$1.725 billion in FY 2010, and are projected to continue to increase up to \$2.155 billion by FY 2015. Special education revenues increased at a slower rate than expenditures between FY 2002 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and, with anticipated 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 130 percent over the 16-year period, while revenues are projected to increase by 142 percent.

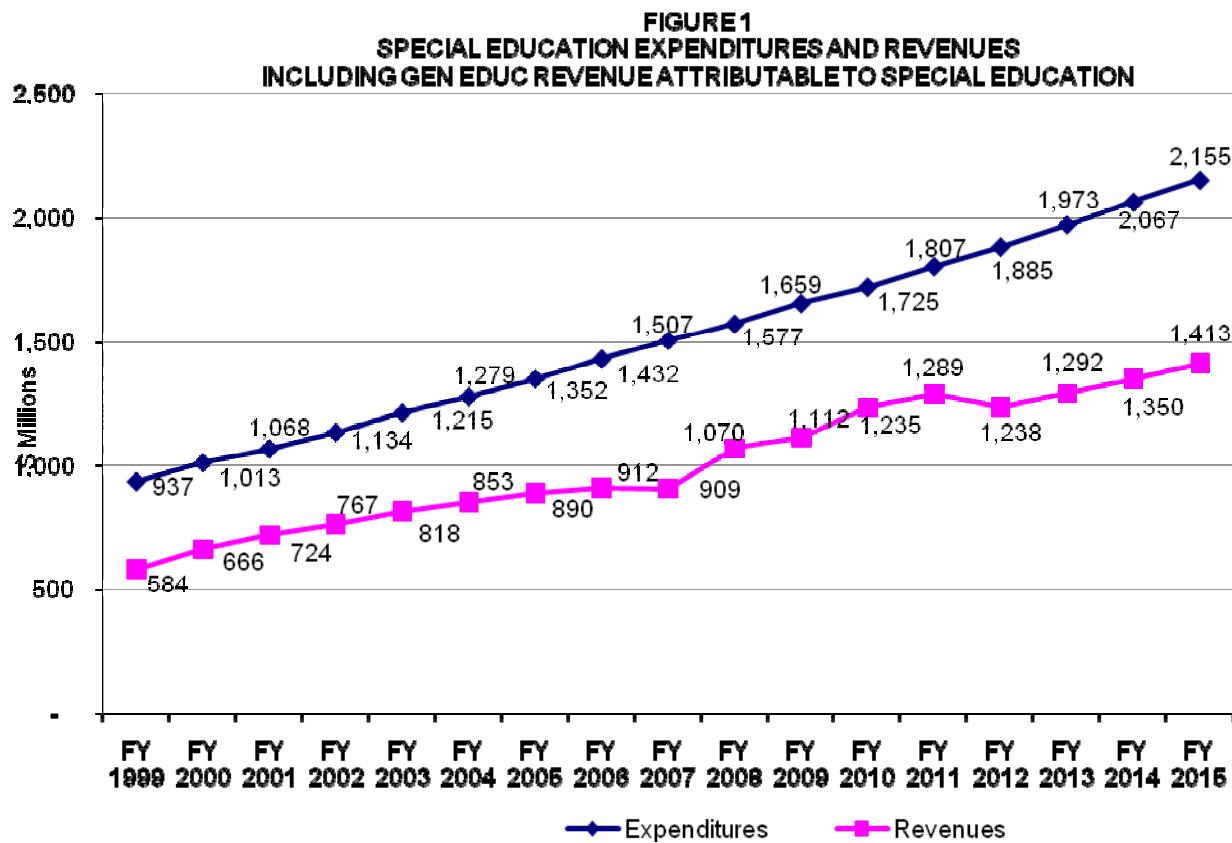


Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. The adjusted net cross-subsidy declined slightly from \$352 million to \$345 million between FY 1999 and FY 2001, but began to increase in FY 2002, and grew at an accelerating rate between FY 2003 and FY 2007, reaching \$599 million in FY 2007.

As a result of the 2007 legislation, the cross-subsidy decreased to \$507 million in FY 2008 but began to grow again in FY 2009 to \$547 million. Due to federal stimulus funds in FY 2010 with anticipated carry-over in FY 2011, the cross-subsidy is projected to drop below the FY 2008 level in FY 2010 to \$491 million and rise slightly in FY 2011 to \$518 million. It is projected to exceed the FY 2007 level by FY 2012 and to reach \$742 million in FY 2015.

**FIGURE 2
SPECIAL EDUCATION CROSS SUBSIDIES**

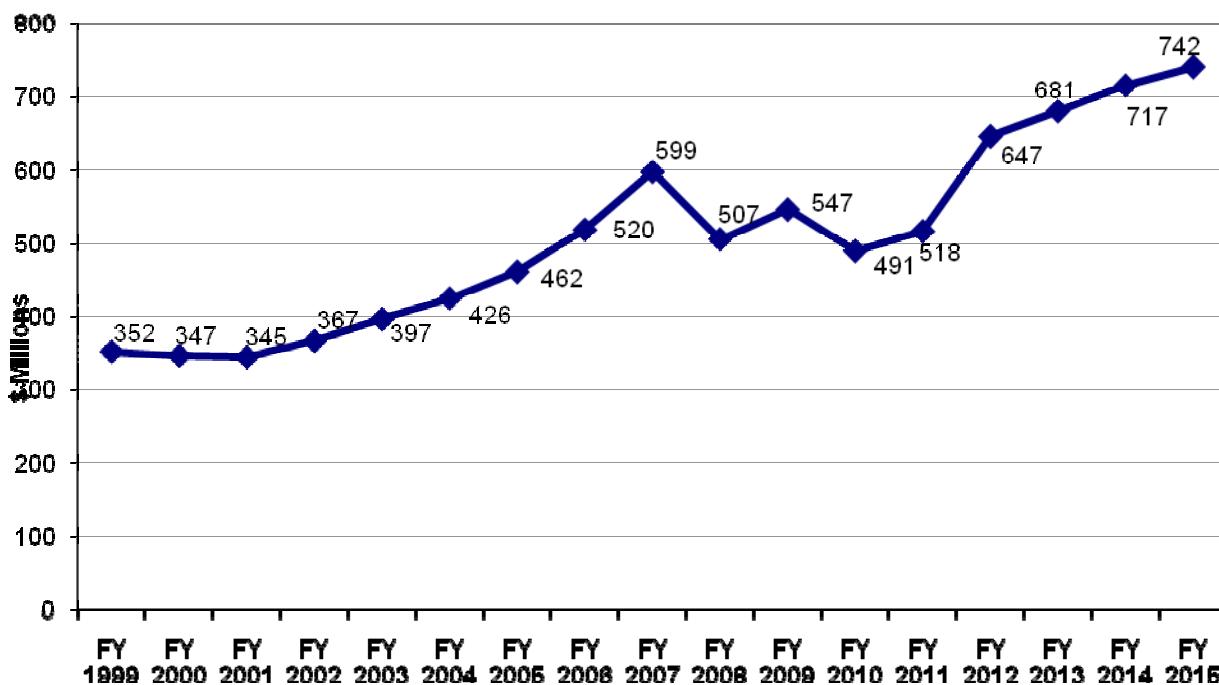
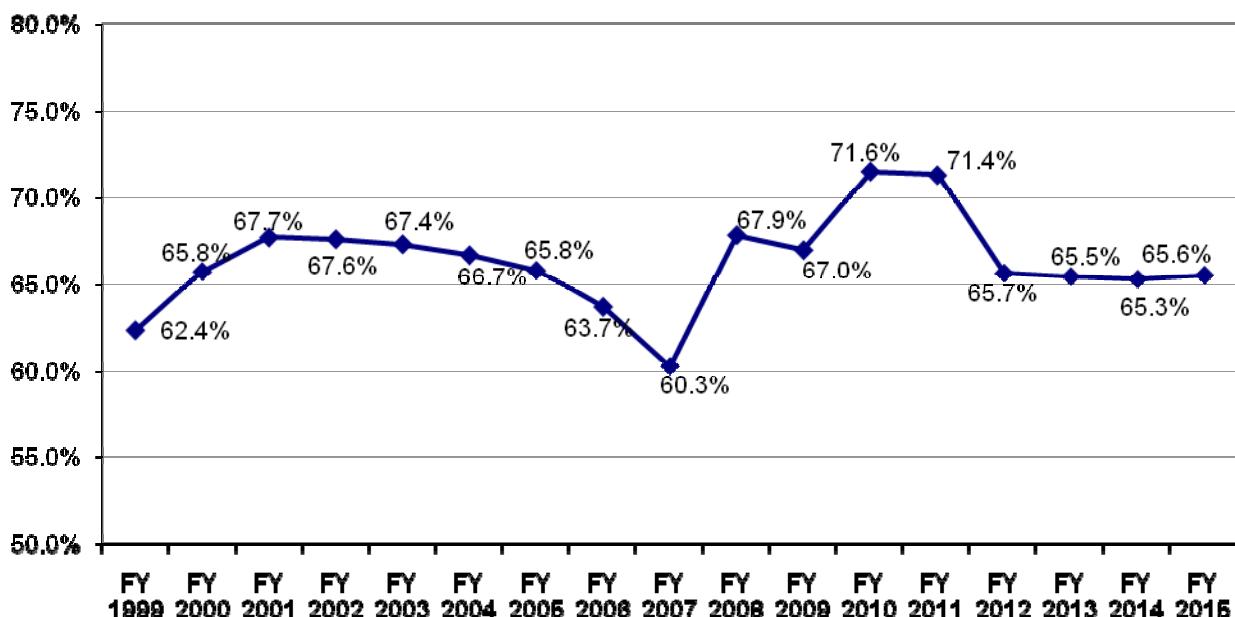


Figure 3 provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas, including the special education levy in FY 1999. Between FY 1999 and FY 2001, the state/federal funded portion of special education expenditures increased from 62.4 percent to 67.7 percent, and remained fairly constant through FY 2004, before declining to 60.3 percent in FY 2007. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 67.9 percent in FY 2008. It declined to 67.0 percent in FY 2009 but, due to federal stimulus funds in FY 2010 and anticipated carry over in FY 2011, it rose to 71.6 percent in FY 2010 but dropped to 71.4 percent in FY 2011.

Projected expenditure growth exceeding revenue growth is expected to lower this percentage to 65.6 percent by FY 2015.

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



District-by-District Cross-Subsidy Reports, FY 2010

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2010, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

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

- (1) are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues,
- (2) include data only for school districts and not for charter schools,
- (3) 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 2010 by school district strata, based on the district-by-district reports included in Appendix B (tables 3 and 4): State totals are lower than the amounts shown in Table 1 due to the differences in methodology outlined above. The average adjusted net cross-subsidies per pupil unit fall between \$439 and \$617 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross subsidy of \$380 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross subsidy of \$850 per pupil unit.

Table 2
SPECIAL EDUCATION CROSS-SUBSIDIES
FY 2010 Preliminary

District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj Gen Rev for Sp Ed	(F) Adj Net Cross Subsidy (D-E)	(G) Per WADM
Totals	905,815.71	1,324,094,173.21	739,250,196.01	584,843,977.20	73,269,347.09	511,574,630.11	565.00
BY STRATUM							
MPLS & ST PAUL	81,416.23	191,851,241.80	104,521,032.88	87,330,208.92	18,160,309.56	69,169,899.36	850.00
OTHER METRO	399,680.25	596,941,828.56	316,450,892.90	280,490,935.66	33,797,177.14	246,693,758.52	617.00
NONMET>=2K	216,701.18	302,642,670.85	184,512,804.33	118,129,866.52	13,322,172.77	104,807,693.75	484.00
NONMET 1K-2K	116,659.29	133,999,704.65	76,750,553.56	57,249,151.09	4,970,614.32	52,278,536.77	448.00
NONMET 500-1K	66,987.50	75,018,187.61	43,227,538.77	31,790,648.84	2,416,132.27	29,374,516.57	439.00
NONMET<500	24,371.26	23,640,539.74	13,787,373.57	9,853,166.17	602,941.03	9,250,225.14	380.00

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

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

Detailed individual district cross-subsidies reports may be found on the Minnesota Department of Education (MDE) website at <http://education.state.mn.us>, select the Accountability Programs > Program Finance > Minnesota Funding Reports (MFR) System. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in *Appendix C*.

Appendix A

Definitions

Special Education Expenditures. Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base). SPECIAL NOTE: In order to calculate fringe benefits for special education staff funded with state aids, the salaries for Uniform Financial Accounting and Reporting System (UFARS) Finance Dimension Code 740 (Special Education) were summed from district final and audited UFARS data. Fringe benefits (Object Series 199-285) were downloaded from UFARS final and audited data and summed. The charge backs using Federal Section 611 (UFARS Finance Dimension 419) and third party revenue (UFARS Finance Dimension 372) were then added to the benefits from UFARS Finance 740. The total fringe benefits, including charge backs were divided by the total salaries. This ratio is called the benefit rate and is applied to all Electronic Data Reporting System (EDRS) salary lines (Service Code A and U) that are not in error. The percentages times the salaries equal the benefit costs.

Cooperative expenditures were accounted for by the tuition billing system. Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education EDRS reports and transition disabled EDRS reports. State total computations presented in Table 1 includes total federal expenditures on a statewide basis only. Federal expenditures were excluded in the district-by-district analysis presented in Tables 3 and 4 because of uncertainty in the allocation of federal expenditures among districts participating in cooperatives and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools

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

General Education Revenue Attributable to Special Education Students for Time Spent Receiving Special Education Services Outside of the Regular Classroom for 60% or more of the school day. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. The value of all objects in UFARS Program Codes that are defined as instructional (Program Codes 200-299 Elementary and Secondary Regular Instruction, 300 – 399 Vocational Education Instruction and 400 – 499 Special Education Instruction) and the value of all objects in UFARS Program Codes that are defined as non-instructional (Program Codes 100 -199 Administration, 700 – 799 Pupil Support Services and 800 – 899 Sites and Buildings) are downloaded for each district. The value of all objects in the instructional program codes is divided by the combined value of all objects in the instructional and non-instructional program codes to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to

calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60% or more of the school day (federal settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside of the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system Minnesota Automated Reporting Student System, (MARSS). To establish an initial estimate of full-time-equivalency, it was assumed that the percent of time spent receiving special education services outside of the regular classroom reflects the midpoint for each federal setting. This is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending zero to 20% of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10%. Setting II includes students spending 21% to 60% of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40%. Setting III includes students spending more than 60% of their time outside of the regular classroom. In the data reported here we assumed 80%, the midpoint for Setting III.

Computation of Cross-Subsidies

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

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

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenues and Expenditures

Districts sorted by District Number Order

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals		905,815.71	1,324,094,173.21	739,250,196.01	584,843,977.20	73,269,347.09	511,574,630.11	
1	AITKIN	1,456.34	1,599,704	885,037	714,666	46,911	667,756	458.52
1	MINNEAPOLIS	37,800.92	95,065,940	51,314,667	43,751,273	11,343,292	32,407,981	857.33
2	HILL CITY	340.18	423,474	317,045	106,429	5,299	101,131	297.29
4	MCGREGOR	442.05	498,433	160,731	337,702	10,027	327,674	741.26
6	SOUTH ST. PAUL	3,810.17	6,584,315	2,463,510	4,120,805	310,374	3,810,431	1,000.07
11	ANOKA-HENNEPIN	45,237.23	75,853,097	43,659,671	32,193,426	4,414,648	27,778,777	614.07
12	CENTENNIAL	7,796.11	13,564,873	7,768,683	5,796,190	422,561	5,373,629	689.27
13	COLUMBIA HEIGHTS	3,366.60	6,184,844	2,522,744	3,662,099	666,240	2,995,859	889.88
14	FRIDLEY	3,212.46	5,752,232	3,273,079	2,479,153	441,821	2,037,332	634.20
15	ST. FRANCIS	6,154.73	8,682,805	5,667,874	3,014,931	123,729	2,891,203	469.75
16	SPRING LAKE PARK	5,390.63	7,113,320	3,674,937	3,438,383	392,798	3,045,585	564.98
22	DETROIT LAKES	3,208.34	4,674,974	2,975,279	1,699,695	201,763	1,497,932	466.89
23	FRAZEE	1,042.72	1,190,113	759,413	430,701	840	429,860	412.25
25	PINE POINT	64.35	184,780	92,555	92,226	6,111	86,115	1,338.23
31	BEMIDJI	5,525.73	9,748,602	6,305,749	3,442,853	481,870	2,960,983	535.85
32	BLACKDUCK	710.08	1,496,879	907,227	589,652	13,596	576,056	811.26
36	KELLIHER	252.42	360,892	205,052	155,840	5,090	150,750	597.22
38	RED LAKE	1,505.10	2,644,456	1,081,010	1,563,446	107,980	1,455,466	967.02
47	SAUK RAPIDS	4,232.45	5,626,676	3,747,910	1,878,767	161,057	1,717,709	405.84
51	FOLEY	1,932.82	2,108,281	1,283,558	824,723	47,140	777,583	402.30
75	ST. CLAIR	676.87	358,523	232,179	126,344	7,698	118,646	175.29
77	MANKATO	8,249.15	15,078,803	8,515,069	6,563,733	727,843	5,835,890	707.45
81	COMFREY	183.76	233,036	102,151	130,886	6,911	123,975	674.66
84	SLEEPY EYE	701.36	718,761	351,479	367,282	26,471	340,812	485.93
85	SPRINGFIELD	681.41	625,519	377,576	247,943	12,190	235,753	345.98
88	NEW ULM	2,368.20	3,320,850	1,594,193	1,726,657	120,681	1,605,976	678.14
91	BARNUM	832.30	957,328	578,692	378,636	9,260	369,375	443.80
93	CARLTON	622.10	715,494	373,527	341,967	14,485	327,481	526.41
94	CLOQUET	3,039.30	4,358,174	2,759,653	1,598,521	241,741	1,356,780	446.41
95	CROMWELL	351.91	240,455	117,641	122,813	126	122,687	348.63
97	MOOSE LAKE	834.59	849,904	537,980	311,924	9,476	302,448	362.39
99	ESKO	1,335.81	953,987	587,777	366,210	17,907	348,303	260.74
100	WRENSHALL	395.14	267,358	111,509	155,849	11,789	144,060	364.58
108	NORWOOD	1,177.49	1,808,649	972,477	836,172	40,580	795,592	675.67
110	WACONIA	3,702.03	3,756,285	1,922,159	1,834,126	164,676	1,669,450	450.96

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
Number	District	PU	Expenditure	Revenue	Subsidy (B-C)	for Sp Ed		Per WADM
111	WATERTOWN-MAYER	1,858.36	2,184,898	1,030,008	1,154,890	120,485	1,034,405	556.62
112	EASTERN CARVER CTY	10,437.53	12,078,013	7,483,546	4,594,467	396,076	4,198,391	402.24
113	WALKER-AKELEY	902.65	1,340,198	845,891	494,306	24,642	469,665	520.32
115	CASS LAKE	1,254.43	2,851,342	1,787,440	1,063,902	188,339	875,563	697.98
116	PILLAGER	894.35	1,149,709	649,625	500,084	42,670	457,414	511.45
118	NORTHLAND	508.14	1,278,726	794,595	484,131	82,820	401,311	789.76
129	MONTEVIDEO	1,736.00	2,362,563	1,509,652	852,911	125,109	727,802	419.24
138	NORTH BRANCH	4,128.20	4,630,656	2,757,761	1,872,895	276,919	1,595,976	386.60
139	RUSH CITY	999.35	983,900	522,335	461,565	6,713	454,852	455.15
146	BARNESVILLE	923.22	754,275	395,258	359,017	49,123	309,895	335.67
150	HAWLEY	1,055.84	668,579	306,876	361,703	30,804	330,899	313.40
152	MOORHEAD	6,222.89	11,169,943	7,316,508	3,853,435	404,331	3,449,104	554.26
162	BAGLEY	1,111.59	1,716,413	1,077,589	638,823	52,692	586,131	527.29
166	COOK COUNTY	585.61	840,316	406,607	433,709	9,118	424,591	725.04
173	MOUNTAIN LAKE	569.57	621,445	300,883	320,562	22,606	297,956	523.12
177	WINDOM	1,083.24	1,669,392	959,405	709,987	60,696	649,291	599.40
181	BRAINERD	7,674.06	13,418,321	8,722,501	4,695,820	621,435	4,074,384	530.93
182	CROSBY	1,378.23	2,194,389	1,056,234	1,138,155	114,579	1,023,576	742.67
186	PEQUOT LAKES	1,794.13	1,904,585	1,272,403	632,182	30,754	601,429	335.22
191	BURNSVILLE	11,411.52	22,031,537	12,271,341	9,760,196	972,163	8,788,033	770.10
192	FARMINGTON	7,409.05	9,569,659	4,577,950	4,991,709	397,726	4,593,983	620.05
194	LAKEVILLE	12,974.11	18,625,553	9,466,955	9,158,598	905,189	8,253,409	636.14
195	RANDOLPH	639.72	277,640	142,612	135,029	0	135,029	211.07
196	ROSEMOUNT-APPLE	31,686.07	54,587,521	31,652,998	22,934,523	3,390,367	19,544,156	616.81
197	WEST ST. PAUL	5,134.07	8,138,622	4,225,318	3,913,304	434,499	3,478,805	677.59
199	INVER GROVE	4,454.57	6,576,186	3,292,696	3,283,489	462,622	2,820,868	633.25
200	HASTINGS	5,604.23	7,402,999	3,894,144	3,508,855	385,390	3,123,465	557.34
203	HAYFIELD	935.00	960,284	453,512	506,772	25,770	481,002	514.44
204	KASSON-MANTORVIL	2,438.96	1,733,511	837,778	895,733	41,901	853,832	350.08
206	ALEXANDRIA	4,488.74	6,627,214	3,739,835	2,887,378	264,312	2,623,067	584.37
207	BRANDON	324.50	195,682	88,091	107,591	9,268	98,323	303.00
208	EVANSVILLE	175.51	136,476	72,127	64,349	1,701	62,648	356.95
213	OSAKIS	905.24	823,945	511,183	312,763	7,999	304,764	336.67
227	CHATFIELD	996.88	613,019	336,910	276,108	1,840	274,269	275.13
229	LANESBORO	398.96	285,896	218,282	67,613	0	67,613	169.47
238	MABEL-CANTON	329.51	286,373	147,595	138,778	9,237	129,541	393.13

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenues and Expenditures

Districts sorted by District Number Order

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		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
239	RUSHFORD-PETERSO	738.88	817,585	406,967	410,619	16,861	393,758	532.91
241	ALBERT LEA	3,720.39	7,616,437	4,841,725	2,774,711	422,686	2,352,025	632.20
242	ALDEN	556.93	317,117	212,080	105,037	6,682	98,355	176.60
252	CANNON FALLS	1,447.89	1,178,986	563,948	615,038	45,829	569,208	393.13
253	GOODHUE	745.62	408,289	271,477	136,812	0	136,812	183.49
255	PINE ISLAND	1,413.28	837,822	391,967	445,856	31,052	414,803	293.50
256	RED WING	3,232.42	5,230,761	3,203,670	2,027,091	270,033	1,757,057	543.57
261	ASHBY	309.16	194,568	111,297	83,271	5,610	77,661	251.20
264	HERMAN-NORCROSS	117.91	122,431	67,844	54,587	8,268	46,319	392.83
270	HOPKINS	8,551.98	13,446,104	8,209,605	5,236,499	569,097	4,667,402	545.77
271	BLOOMINGTON	11,926.38	18,470,753	9,901,418	8,569,335	1,361,058	7,208,276	604.40
272	EDEN PRAIRIE	11,406.52	15,583,008	7,983,798	7,599,209	642,822	6,956,387	609.86
273	EDINA	9,320.38	12,223,053	6,844,391	5,378,662	417,237	4,961,426	532.32
276	MINNETONKA	9,739.80	12,584,269	7,254,824	5,329,445	620,943	4,708,502	483.43
277	WESTONKA	2,578.97	4,385,395	2,284,714	2,100,681	119,094	1,981,587	768.36
278	ORONO	3,156.11	3,384,606	2,121,333	1,263,273	69,849	1,193,424	378.13
279	OSSEO	24,221.73	44,321,683	23,730,839	20,590,843	2,939,017	17,651,827	728.76
280	RICHFIELD	4,629.63	8,254,830	3,786,034	4,468,796	542,538	3,926,258	848.07
281	ROBBINSDALE	14,051.44	20,862,638	9,574,157	11,288,481	1,735,401	9,553,080	679.86
282	ST. ANTHONY-NEW	2,080.36	1,629,781	811,597	818,184	26,700	791,485	380.46
283	ST. LOUIS PARK	5,092.57	6,979,631	3,447,327	3,532,305	581,580	2,950,725	579.42
284	WAYZATA	12,016.90	13,448,570	6,028,610	7,419,961	552,392	6,867,569	571.49
286	BROOKLYN CENTER	2,521.28	3,279,617	1,203,268	2,076,349	236,111	1,840,239	729.88
294	HOUSTON	2,086.27	810,340	482,331	328,009	5,448	322,561	154.61
297	SPRING GROVE	373.97	317,734	145,114	172,620	4,957	167,663	448.33
299	CALEDONIA	896.83	1,501,752	885,131	616,621	36,545	580,076	646.81
300	LACRESCENT	1,565.98	2,333,464	1,340,186	993,278	29,978	963,300	615.14
306	LAPORTE	298.01	448,554	275,433	173,120	11,641	161,479	541.86
308	NEVIS	597.31	764,237	471,846	292,391	21,334	271,057	453.80
309	PARK RAPIDS	1,766.71	2,738,432	1,484,896	1,253,536	52,071	1,201,465	680.06
314	BRAHAM	1,085.86	891,598	394,087	497,511	21,904	475,608	438.00
316	GREENWAY	1,269.81	1,844,268	901,414	942,854	149,975	792,880	624.41
317	DEER RIVER	1,004.00	1,585,263	1,096,403	488,861	49,781	439,080	437.33
318	GRAND RAPIDS	4,315.34	4,738,573	3,482,877	1,255,697	239,434	1,016,262	235.50
319	NASHWAUK-KEEWATI	665.48	1,077,488	774,705	302,783	36,971	265,812	399.43
323	FRANCONIA	34.33	28,209	16,352	11,857	193	11,664	339.75

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		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
330	HERON LAKE-OKABE	377.11	364,490	191,962	172,528	28,610	143,919	381.64
332	MORA	2,052.70	2,004,422	1,174,563	829,859	84,861	744,998	362.94
333	OGILVIE	726.67	755,065	335,908	419,157	73,953	345,204	475.05
345	NEW LONDON-SPICE	1,729.17	1,715,800	832,237	883,563	72,329	811,234	469.15
347	WILLMAR	4,651.67	7,188,938	4,398,944	2,789,994	255,941	2,534,053	544.76
356	LANCASTER	201.07	225,281	145,448	79,833	0	79,833	397.04
361	INTERNATIONAL FA	1,452.84	1,504,813	690,198	814,615	37,444	777,171	534.93
362	LITTLEFORK-BIG F	368.19	323,209	226,251	96,958	0	96,958	263.34
363	SOUTH KOOCHICHIN	422.88	560,265	418,039	142,227	27,669	114,557	270.90
378	DAWSON	584.44	847,360	526,881	320,479	31,867	288,612	493.83
381	LAKE SUPERIOR	1,645.58	2,221,088	1,103,655	1,117,433	48,955	1,068,478	649.30
390	LAKE OF THE WOOD	629.12	707,740	395,776	311,965	19,705	292,259	464.55
391	CLEVELAND	469.58	287,258	105,466	181,792	17,682	164,110	349.48
392	LECENTER	753.05	956,156	501,509	454,647	55,339	399,308	530.25
394	MONTGOMERY	1,239.71	1,806,868	775,595	1,031,273	94,615	936,658	755.55
402	HENDRICKS	153.42	254,432	163,144	91,288	4,110	87,178	568.23
403	IVANHOE	198.44	122,683	45,820	76,862	2,479	74,383	374.84
404	LAKE BENTON	190.78	187,125	110,149	76,976	0	76,976	403.48
413	MARSHALL	2,439.61	3,544,220	2,183,212	1,361,008	66,509	1,294,500	530.62
414	MINNEOTA	531.07	480,469	370,130	110,339	11,692	98,647	185.75
415	LYND	185.03	223,724	105,900	117,824	0	117,824	636.78
423	HUTCHINSON	3,391.97	3,762,203	2,369,172	1,393,031	119,936	1,273,096	375.33
424	LESTER PRAIRIE	461.07	235,736	136,125	99,611	3,491	96,120	208.47
432	MAHNOMEN	706.30	1,112,997	530,566	582,431	33,178	549,253	777.65
435	WAUBUN	705.18	852,156	361,775	490,382	42,035	448,347	635.79
441	MARSHALL CTY CENTRAL	458.38	592,473	391,971	200,502	0	200,502	437.41
447	GRYGLA	218.53	224,787	143,775	81,013	10,445	70,568	322.92
458	TRUMAN	371.10	401,120	172,086	229,034	14,599	214,435	577.84
463	EDEN VALLEY	996.94	1,036,087	639,795	396,292	21,728	374,564	375.71
465	LITCHFIELD	2,076.63	2,262,875	1,282,297	980,578	86,078	894,500	430.75
466	DASSEL-COKATO	2,666.41	2,556,798	1,608,176	948,622	59,032	889,590	333.63
473	ISLE	601.57	562,216	322,972	239,244	4,468	234,775	390.27
477	PRINCETON	3,879.58	3,466,605	1,630,681	1,835,924	189,702	1,646,222	424.33
480	ONAMIA	730.31	2,117,671	1,950,564	167,107	100,178	66,929	91.65
482	LITTLE FALLS	2,836.72	3,660,465	2,238,508	1,421,957	199,776	1,222,181	430.84
484	PIERZ	1,244.35	1,327,779	765,015	562,763	23,714	539,049	433.20

TABLE 3
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F.Y. 2010 Preliminary
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Districts sorted by District Number Order

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		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
485	ROYALTON	898.12	736,774	404,783	331,991	27,182	304,809	339.39
486	SWANVILLE	410.98	367,801	234,428	133,373	0	133,373	324.53
487	UPSALA	482.01	368,494	166,623	201,871	14,287	187,584	389.17
492	AUSTIN	5,026.50	7,448,118	5,107,305	2,340,813	478,416	1,862,397	370.52
495	GRAND MEADOW	431.24	541,157	287,872	253,285	39,550	213,735	495.63
497	LYLE	261.26	380,667	268,473	112,194	26,402	85,792	328.38
499	LEROY	353.08	388,111	179,749	208,363	28,593	179,770	509.15
500	SOUTHLAND	663.57	960,169	618,599	341,570	42,452	299,119	450.77
505	FULDA	453.46	748,765	473,428	275,337	24,189	251,149	553.85
507	NICOLLET	406.26	421,753	211,645	210,108	5,520	204,587	503.59
508	ST. PETER	2,096.87	3,065,128	1,679,542	1,385,586	132,809	1,252,777	597.45
511	ADRIAN	675.60	700,910	400,732	300,178	21,380	278,798	412.67
513	BREWSTER	186.82	141,997	58,066	83,931	0	83,931	449.26
514	ELLSWORTH	201.61	235,927	141,676	94,251	0	94,251	467.49
516	ROUND LAKE	116.27	97,328	25,365	71,963	9,214	62,748	539.68
518	WORTHINGTON	2,743.22	3,891,675	2,199,595	1,692,080	196,786	1,495,295	545.09
531	BYRON	1,981.97	1,375,931	655,287	720,644	58,465	662,179	334.10
533	DOVER-EYOTA	1,402.72	1,000,736	611,183	389,553	9,791	379,762	270.73
534	STEWARTVILLE	2,041.64	2,079,236	1,103,760	975,476	94,786	880,690	431.36
535	ROCHESTER	18,295.11	20,106,171	11,508,619	8,597,552	1,045,111	7,552,441	412.81
542	BATTLE LAKE	584.97	248,920	82,034	166,887	7,197	159,690	272.99
544	FERGUS FALLS	2,959.63	2,799,270	1,254,166	1,545,104	135,334	1,409,769	476.33
545	HENNING	426.98	410,271	145,734	264,538	1,048	263,490	617.10
547	PARKERS PRAIRIE	617.11	681,625	406,088	275,537	29,393	246,144	398.87
548	PELICAN RAPIDS	1,091.10	740,045	315,712	424,333	24,790	399,543	366.18
549	PERHAM	1,695.93	2,144,765	1,257,669	887,096	96,549	790,547	466.14
550	UNDERWOOD	629.36	284,577	240,795	43,782	526	43,256	68.73
553	NEW YORK MILLS	797.86	757,014	416,463	340,551	14,922	325,629	408.13
561	GOODRIDGE	214.69	210,861	135,129	75,732	0	75,732	352.75
564	THIEF RIVER FALL	2,272.89	1,988,923	1,088,397	900,526	4,697	895,829	394.14
577	WILLOW RIVER	481.77	473,078	296,251	176,827	7,432	169,395	351.61
578	PINE CITY	1,859.76	2,641,442	1,423,861	1,217,581	66,561	1,151,020	618.91
581	EDGERTON	372.89	523,469	369,203	154,266	3,607	150,659	404.03
592	CLIMAX	166.35	206,355	140,208	66,147	11,452	54,695	328.79
593	CROOKSTON	1,470.32	2,155,184	1,387,926	767,259	45,302	721,957	491.02
595	EAST GRAND FORKS	2,021.97	1,998,849	1,226,920	771,929	34,004	737,925	364.95

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		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
599	FERTILE-BELTRAMI	522.42	725,186	463,212	261,973	6,286	255,688	489.43
600	FISHER	293.24	296,056	222,664	73,392	3,302	70,090	239.02
601	FOSTON	773.12	913,400	523,630	389,771	9,416	380,355	491.97
611	CYRUS	80.42	95,149	15,171	79,978	0	79,978	994.50
621	MOUNDS VIEW	11,508.29	20,437,109	11,944,941	8,492,168	1,090,137	7,402,031	643.19
622	NORTH ST. PAUL-M	13,154.87	19,653,250	9,348,927	10,304,324	2,099,086	8,205,238	623.74
623	ROSEVILLE	7,674.42	11,858,707	5,172,314	6,686,393	831,828	5,854,565	762.87
624	WHITE BEAR LAKE	9,495.74	16,663,314	8,385,596	8,277,718	769,269	7,508,449	790.72
625	ST. PAUL	43,615.31	96,785,302	53,206,366	43,578,936	6,817,018	36,761,918	842.87
627	OKLEE	229.20	206,331	134,037	72,295	406	71,889	313.65
628	PLUMMER	182.00	378,606	241,320	137,286	4,173	133,113	731.39
630	RED LAKE FALLS	433.23	612,644	328,819	283,826	4,495	279,331	644.76
635	MILROY	93.69	58,295	4,854	53,441	3,564	49,877	532.36
640	WABASSO	505.76	343,247	202,378	140,869	2,047	138,821	274.48
656	FARIBAULT	4,611.23	6,892,495	4,063,766	2,828,729	466,216	2,362,514	512.34
659	NORTHFIELD	4,435.09	6,773,156	3,741,056	3,032,100	322,231	2,709,869	611.01
671	HILLS-BEAVER CRE	365.25	375,363	214,150	161,214	14,481	146,733	401.73
676	BADGER	247.12	173,999	95,994	78,005	4,486	73,519	297.50
682	ROSEAU	1,454.23	1,594,377	928,554	665,823	16,854	648,969	446.26
690	WARROAD	1,275.72	1,087,116	491,175	595,941	23,867	572,074	448.43
695	CHISHOLM	847.72	789,266	510,460	278,806	41,794	237,011	279.59
696	ELY	616.17	536,963	358,753	178,209	30,024	148,185	240.49
698	FLOODWOOD	363.31	413,559	294,377	119,182	15,933	103,250	284.19
700	HERMANTOWN	2,369.56	2,584,578	1,749,063	835,515	43,757	791,758	334.14
701	HIBBING	2,698.32	2,637,185	1,686,544	950,641	64,157	886,484	328.53
704	PROCTOR	2,049.24	1,892,839	1,026,138	866,700	76,264	790,436	385.72
706	VIRGINIA	1,836.36	2,262,835	1,500,175	762,660	110,868	651,792	354.94
707	NETT LAKE	145.80	352,031	49,804	302,227	0	302,227	2,072.89
709	DULUTH	10,483.86	19,388,031	11,810,731	7,577,300	1,095,431	6,481,869	618.27
712	MOUNTAIN IRON-BU	607.70	1,114,598	849,657	264,940	26,218	238,722	392.83
716	BELLE PLAINE	1,754.42	2,302,932	1,190,521	1,112,411	111,912	1,000,499	570.27
717	JORDAN	1,944.26	2,205,140	1,046,412	1,158,728	105,502	1,053,226	541.71
719	PRIOR LAKE	8,064.31	9,816,287	4,657,315	5,158,971	762,097	4,396,874	545.23
720	SHAKOPEE	7,710.04	11,769,273	5,511,717	6,257,556	337,258	5,920,298	767.87
721	NEW PRAGUE	4,256.18	4,483,807	2,225,531	2,258,276	204,671	2,053,605	482.50
726	BECKER	3,117.38	3,133,681	1,306,497	1,827,184	95,498	1,731,686	555.49

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenues and Expenditures

Districts sorted by District Number Order

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
727	BIG LAKE	4,016.24	4,986,093	1,968,718	3,017,375	164,999	2,852,375	710.21
728	ELK RIVER	14,284.21	19,610,931	12,416,139	7,194,792	696,698	6,498,093	454.91
738	HOLDINGFORD	1,188.77	904,556	499,455	405,101	27,953	377,148	317.26
739	KIMBALL	823.98	872,541	521,482	351,059	33,912	317,146	384.90
740	MELROSE	1,632.28	1,909,394	1,200,541	708,854	90,465	618,389	378.85
741	PAYNESVILLE	1,184.03	1,597,958	1,065,124	532,833	47,005	485,828	410.32
742	ST. CLOUD	10,653.07	21,719,249	13,597,921	8,121,328	645,104	7,476,224	701.79
743	SAUK CENTRE	1,204.70	1,419,792	915,121	504,671	55,921	448,750	372.50
745	ALBANY	1,871.09	1,863,449	1,144,156	719,293	25,283	694,009	370.91
748	SARTELL	3,975.52	3,542,266	1,878,088	1,664,178	69,319	1,594,859	401.17
750	ROCORI	2,461.48	2,321,393	1,407,141	914,252	72,590	841,662	341.93
756	BLOOMING PRAIRIE	812.62	752,690	434,109	318,580	35,949	282,631	347.80
761	OWATONNA	5,550.69	6,628,350	4,284,356	2,343,994	305,694	2,038,301	367.22
763	MEDFORD	894.63	483,620	177,912	305,708	18,163	287,545	321.41
768	HANCOCK	299.46	225,811	131,398	94,413	8,081	86,332	288.29
769	MORRIS	1,102.55	1,339,528	1,032,969	306,558	48,935	257,623	233.66
771	CHOKIO-ALBERTA	177.88	119,920	66,996	52,924	731	52,193	293.42
775	KERKHOVEN-MURDOC	627.22	617,375	440,906	176,469	27,384	149,085	237.69
777	BENSON	1,102.44	1,382,499	1,008,363	374,136	27,207	346,929	314.69
786	BERTHA-HEWITT	508.28	612,397	344,857	267,539	16,094	251,445	494.70
787	BROWERVILLE	579.71	746,317	568,705	177,612	25,217	152,396	262.88
801	BROWNS VALLEY	94.87	181,882	126,368	55,514	0	55,514	585.16
803	WHEATON	470.67	494,096	292,970	201,127	5,420	195,706	415.80
811	WABASHA	728.24	755,782	411,783	343,999	35,057	308,942	424.23
813	LAKE CITY	1,505.83	1,507,272	684,339	822,933	96,579	726,354	482.36
815	PRINSBURG	0.00	175,098	149,778	25,320	0	25,320	0
818	VERNDALE	559.02	623,683	403,932	219,751	24,848	194,903	348.65
820	SEBEKA	600.15	561,617	212,306	349,311	11,100	338,212	563.55
821	MENAHGA	891.66	703,083	349,273	353,810	7,940	345,870	387.89
829	WASECA	2,167.48	3,520,030	2,667,992	852,038	111,431	740,608	341.69
831	FOREST LAKE	7,885.24	8,331,488	4,692,173	3,639,315	454,371	3,184,945	403.91
832	MAHTOMEDI	3,805.95	4,913,220	2,336,317	2,576,903	86,441	2,490,462	654.36
833	SOUTH WASHINGTON	19,469.69	21,909,266	10,391,085	11,518,180	1,299,618	10,218,563	524.84
834	STILLWATER	10,206.11	12,971,050	6,403,428	6,567,622	789,208	5,778,415	566.17
836	BUTTERFIELD	271.96	368,814	196,974	171,839	35,507	136,332	501.30
837	MADELIA	672.06	857,453	452,285	405,168	6,741	398,427	592.84

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		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
840	ST. JAMES	1,296.18	1,173,825	604,038	569,787	40,783	529,004	408.13
846	BRECKENRIDGE	888.23	840,755	450,546	390,209	15,633	374,576	421.71
850	ROTHSAY	241.07	99,441	42,352	57,089	4,809	52,280	216.87
852	CAMPBELL-TINTAH	147.42	138,462	84,207	54,255	3,465	50,791	344.53
857	LEWISTON	851.84	880,761	538,586	342,175	8,651	333,524	391.53
858	ST. CHARLES	1,123.66	748,999	484,247	264,753	18,880	245,873	218.81
861	WINONA	3,887.76	8,006,723	4,484,993	3,521,729	552,716	2,969,013	763.68
876	ANNANDALE	1,964.27	2,151,347	1,296,961	854,386	137,876	716,510	364.77
877	BUFFALO	6,666.77	7,462,687	4,635,310	2,827,377	308,281	2,519,096	377.86
879	DELANO	2,680.23	2,228,308	1,283,692	944,616	76,910	867,706	323.74
881	MAPLE LAKE	1,172.94	1,615,441	987,467	627,975	89,584	538,391	459.01
882	MONTICELLO	4,509.36	7,049,729	6,706,454	343,274	388,013	(44,738)	(9.92)
883	ROCKFORD	1,768.07	1,807,016	913,265	893,751	56,356	837,395	473.62
885	ST. MICHAEL-ALBE	5,749.69	4,563,955	1,768,920	2,795,035	113,073	2,681,962	466.45
891	CANBY	586.59	481,405	228,525	252,880	9,414	243,466	415.05
911	CAMBRIDGE-ISANTI	5,899.29	5,221,791	2,977,955	2,243,836	236,585	2,007,252	340.25
912	MILACA	2,098.06	1,745,282	952,981	792,301	107,538	684,763	326.38
914	ULEN-HITTERDAL	336.35	353,331	247,813	105,518	17,492	88,025	261.71
2071	LAKE CRYSTAL-WEL	902.11	1,346,386	634,207	712,178	39,897	672,282	745.23
2125	TRITON	1,278.25	1,242,209	548,344	693,865	69,313	624,552	488.60
2134	UNITED SOUTH CENTRAL	827.71	1,453,700	915,635	538,064	56,905	481,160	581.31
2135	MAPLE RIVER	1,292.29	1,793,475	1,059,127	734,348	48,736	685,612	530.54
2137	KINGSLAND	806.52	955,640	456,813	498,827	63,649	435,178	539.57
2142	ST. LOUIS COUNTY	2,236.00	3,293,358	2,007,849	1,285,509	133,272	1,152,236	515.31
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,035.25	1,273,221	692,243	580,978	43,779	537,199	518.91
2144	CHISAGO LAKES AREA	4,007.01	4,754,239	3,166,918	1,587,321	160,489	1,426,832	356.08
2149	MINNEWASKA	1,256.92	3,663,277	3,051,634	611,643	124,869	486,774	387.28
2154	EVELETH-GILBERT	1,363.31	1,028,088	633,606	394,482	35,598	358,884	263.24
2155	WADENA-DEER CREEK	1,194.70	1,388,588	583,580	805,008	53,017	751,991	629.44
2159	BUFFALO LAKE-HECTOR	689.82	835,067	407,869	427,198	75,211	351,987	510.26
2164	DILWORTH-GLYNDON	1,576.31	1,197,241	747,299	449,942	69,352	380,591	241.44
2165	HINCKLEY-FINLAYS	1,169.47	1,261,020	631,194	629,826	27,662	602,164	514.90
2167	LAKEVIEW	661.66	697,456	469,825	227,631	15,698	211,933	320.31
2168	NRHEG	1,082.64	1,174,104	724,387	449,716	18,410	431,307	398.38
2169	MURRAY COUNTY	872.72	1,263,484	754,837	508,647	24,732	483,916	554.49
2170	STAPLES-MOTLEY	1,487.61	2,290,307	1,318,455	971,852	100,512	871,340	585.73

TABLE 3
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenues and Expenditures

Districts sorted by District Number Order

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2171	KITTSON CENTRAL	327.68	539,474	289,290	250,184	5,814	244,370	745.76
2172	KENYON-WANAMINGO	976.91	1,093,493	675,920	417,573	30,395	387,178	396.33
2174	PINE RIVER-BACKU	1,063.59	1,498,999	886,548	612,452	122,562	489,889	460.60
2176	WARREN-ALVARADO-	488.45	713,633	374,638	338,995	16,303	322,692	660.64
2180	MACCRAY	826.78	1,096,599	601,673	494,926	54,051	440,876	533.24
2184	LUVERNE	1,361.76	1,483,645	876,743	606,902	33,336	573,566	421.19
2190	YELLOW MEDICINE EAST	1,027.90	1,524,992	837,353	687,639	64,694	622,946	606.04
2198	FILLMORE CENTRAL	645.78	776,931	479,180	297,750	20,329	277,421	429.59
2215	NORMAN COUNTY EAST	381.24	411,250	198,282	212,968	10,074	202,895	532.20
2310	SIBLEY EAST	1,375.25	1,314,624	628,942	685,682	64,609	621,073	451.61
2311	CLEARBROOK-GONVICK	529.38	657,754	402,715	255,038	18,842	236,197	446.18
2342	WEST CENTRAL AREA	845.47	623,052	389,507	233,545	20,306	213,239	252.21
2358	TRI-COUNTY	266.89	328,894	181,735	147,159	0	147,159	551.38
2364	BELGRADE-BROOTEN-ELR	781.21	598,282	306,529	291,752	31,655	260,097	332.94
2365	G.F.W.	978.83	1,094,615	500,648	593,967	51,089	542,878	554.62
2396	A.C.G.C.	936.69	1,157,483	673,616	483,867	41,622	442,245	472.14
2397	LESLUEUR-HENDERSON	1,333.27	1,439,771	866,986	572,785	47,713	525,071	393.82
2448	MARTIN COUNTY	895.92	980,625	605,255	375,370	25,910	349,459	390.06
2527	NORMAN CTY WEST	300.73	454,168	295,859	158,310	13,359	144,951	482.00
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	862.45	758,551	356,585	401,966	37,347	364,619	422.77
2536	GRANADA HUNTLEY-	276.18	284,234	112,951	171,284	14,421	156,862	567.97
2580	EAST CENTRAL	902.68	1,371,059	956,181	414,878	94,225	320,653	355.22
2609	WIN-E-MAC	524.29	440,662	215,981	224,681	263	224,418	428.04
2683	GREENBUSH-MIDDLE RIV	524.83	554,723	340,676	214,047	2,512	211,535	403.05
2687	HOWARD LAKE-WAVERLY-WINSTED	1,216.39	1,449,267	811,295	637,972	42,967	595,006	489.16
2689	PIPESTONE-JASPER	1,325.92	2,131,219	1,281,521	849,698	77,885	771,813	582.10
2711	MESABI EAST	983.12	1,537,671	1,024,297	513,374	68,595	444,779	452.42
2752	FAIRMONT AREA SCHOOLS	2,029.07	2,585,258	1,243,900	1,341,358	130,589	1,210,769	596.71
2753	LONG PRAIRIE-GREY EA	1,252.71	1,480,680	666,256	814,424	58,822	755,603	603.17
2754	CEDAR MOUNTAIN	526.70	636,165	474,003	162,162	32,683	129,479	245.83
2759	EAGLE BEND-CLARISSA	368.00	342,708	160,051	182,657	9,486	173,171	470.57
2805	ZUMBROTA-MAZEPPA	1,210.85	1,000,093	572,345	427,747	12,484	415,263	342.95
2835	JANESVILLE-WALDO	651.96	980,438	636,164	344,274	38,598	305,676	468.86
2853	LAC QUI PARLE	969.80	1,294,923	714,086	580,836	31,475	549,362	566.47
2854	ADA-BORUP	629.98	871,449	516,773	354,675	13,636	341,039	541.35
2856	STEPHEN-ARGYLE	393.69	533,884	382,319	151,565	1,927	149,638	380.09

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross Subsidy (B-C)	Adj.Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
2859	GLENCOE-SILVER LAKE	1,971.41	2,118,564	1,098,070	1,020,494	111,370	909,123	461.15
2860	BLUE EARTH-DELAVAN-ELMORE	1,401.21	1,423,846	735,983	687,863	57,333	630,531	449.99
2884	RED ROCK CENTRAL	550.79	464,123	131,598	332,526	12,935	319,591	580.24
2886	GLENVILLE-EMMONS	468.33	441,871	183,624	258,247	12,245	246,002	525.27
2888	CLINTON-GRAVEVILLE-BEARDSLEY	438.66	412,166	260,087	152,079	18,940	133,138	303.51
2889	LAKE PARK-AUDUBON	715.06	563,003	208,150	354,853	18,591	336,262	470.26
2890	RENVILLE CTY WEST	605.94	712,222	326,714	385,509	16,652	368,856	608.73
2895	JACKSON COUNTY CENTRAL	1,371.53	1,437,318	637,190	800,128	85,741	714,387	520.87
2897	REDWOOD AREA SCHOOLS	1,397.17	1,517,894	897,329	620,565	96,989	523,577	374.74
2898	WESTBROOK-WALNUT GROVE	589.37	291,249	195,097	96,152	13,288	82,864	140.60
2899	PLAINVIEW-ELGIN-MILLVILLE	1,759.70	1,130,129	564,767	565,362	28,090	537,272	305.32
2902	RTR	621.06	745,005	390,862	354,143	0	354,143	570.22
2903	ORTONVILLE	566.96	683,951	540,400	143,551	25,947	117,604	207.43
2904	TRACY-BALATON	930.96	771,073	477,860	293,213	20,152	273,061	293.31
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TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenue and Expenditures

Districts sorted by Adjusted New Cross-Subsidy

Number	District	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ Expenditure	Categorical Revenue	Gross Cross Subsidy (B-C)	Adj. Gen Rev for Sp Ed	Adj Net Cross Subsidy (D-E)	Per WADM
Totals		905,815.71	1,324,094,173.21	739,250,196.01	584,843,977.20	73,269,347.09	511,574,630.11	
707	NETT LAKE	145.80	352,031	49,804	302,227	0	302,227	2,072.89
25	PINE POINT	64.35	184,780	92,555	92,226	6,111	86,115	1,338.23
6	SOUTH ST. PAUL	3,810.17	6,584,315	2,463,510	4,120,805	310,374	3,810,431	1,000.07
611	CYRUS	80.42	95,149	15,171	79,978	0	79,978	994.50
38	RED LAKE	1,505.10	2,644,456	1,081,010	1,563,446	107,980	1,455,466	967.02
13	COLUMBIA HEIGHTS	3,366.60	6,184,844	2,522,744	3,662,099	666,240	2,995,859	889.88
1	MINNEAPOLIS	37,800.92	95,065,940	51,314,667	43,751,273	11,343,292	32,407,981	857.33
280	RICHFIELD	4,629.63	8,254,830	3,786,034	4,468,796	542,538	3,926,258	848.07
625	ST. PAUL	43,615.31	96,785,302	53,206,366	43,578,936	6,817,018	36,761,918	842.87
32	BLACKDUCK	710.08	1,496,879	907,227	589,652	13,596	576,056	811.26
624	WHITE BEAR LAKE	9,495.74	16,663,314	8,385,596	8,277,718	769,269	7,508,449	790.72
118	NORTHLAND	508.14	1,278,726	794,595	484,131	82,820	401,311	789.76
432	MAHNOMEN	706.30	1,112,997	530,566	582,431	33,178	549,253	777.65
191	BURNSVILLE	11,411.52	22,031,537	12,271,341	9,760,196	972,163	8,788,033	770.10
277	WESTONKA	2,578.97	4,385,395	2,284,714	2,100,681	119,094	1,981,587	768.36
720	SHAKOPEE	7,710.04	11,769,273	5,511,717	6,257,556	337,258	5,920,298	767.87
861	WINONA	3,887.76	8,006,723	4,484,993	3,521,729	552,716	2,969,013	763.68
623	ROSEVILLE	7,674.42	11,858,707	5,172,314	6,686,393	831,828	5,854,565	762.87
394	MONTGOMERY	1,239.71	1,806,868	775,595	1,031,273	94,615	936,658	755.55
2171	KITTSON CENTRAL	327.68	539,474	289,290	250,184	5,814	244,370	745.76
2071	LAKE CRYSTAL-WEL	902.11	1,346,386	634,207	712,178	39,897	672,282	745.23
182	CROSBY	1,378.23	2,194,389	1,056,234	1,138,155	114,579	1,023,576	742.67
4	MCGREGOR	442.05	498,433	160,731	337,702	10,027	327,674	741.26
628	PLUMMER	182.00	378,606	241,320	137,286	4,173	133,113	731.39
286	BROOKLYN CENTER	2,521.28	3,279,617	1,203,268	2,076,349	236,111	1,840,239	729.88
279	OSSEO	24,221.73	44,321,683	23,730,839	20,590,843	2,939,017	17,651,827	728.76
166	COOK COUNTY	585.61	840,316	406,607	433,709	9,118	424,591	725.04
727	BIG LAKE	4,016.24	4,986,093	1,968,718	3,017,375	164,999	2,852,375	710.21
77	MANKATO	8,249.15	15,078,803	8,515,069	6,563,733	727,843	5,835,890	707.45
742	ST. CLOUD	10,653.07	21,719,249	13,597,921	8,121,328	645,104	7,476,224	701.79
115	CASS LAKE	1,254.43	2,851,342	1,787,440	1,063,902	188,339	875,563	697.98
12	CENTENNIAL	7,796.11	13,564,873	7,768,683	5,796,190	422,561	5,373,629	689.27
309	PARK RAPIDS	1,766.71	2,738,432	1,484,896	1,253,536	52,071	1,201,465	680.06
281	ROBBINSDALE	14,051.44	20,862,638	9,574,157	11,288,481	1,735,401	9,553,080	679.86
88	NEW ULM	2,368.20	3,320,850	1,594,193	1,726,657	120,681	1,605,976	678.14

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
197	WEST ST. PAUL	5,134.07	8,138,622	4,225,318	3,913,304	434,499	3,478,805	677.59
108	NORWOOD	1,177.49	1,808,649	972,477	836,172	40,580	795,592	675.67
81	COMFREY	183.76	233,036	102,151	130,886	6,911	123,975	674.66
2176	WARREN-ALVARADO-	488.45	713,633	374,638	338,995	16,303	322,692	660.64
832	MAHTOMEDI	3,805.95	4,913,220	2,336,317	2,576,903	86,441	2,490,462	654.36
381	LAKE SUPERIOR	1,645.58	2,221,088	1,103,655	1,117,433	48,955	1,068,478	649.30
299	CALEDONIA	896.83	1,501,752	885,131	616,621	36,545	580,076	646.81
630	RED LAKE FALLS	433.23	612,644	328,819	283,826	4,495	279,331	644.76
621	MOUNDS VIEW	11,508.29	20,437,109	11,944,941	8,492,168	1,090,137	7,402,031	643.19
415	LYND	185.03	223,724	105,900	117,824	0	117,824	636.78
194	LAKEVILLE	12,974.11	18,625,553	9,466,955	9,158,598	905,189	8,253,409	636.14
435	WAUBUN	705.18	852,156	361,775	490,382	42,035	448,347	635.79
14	FRIDLEY	3,212.46	5,752,232	3,273,079	2,479,153	441,821	2,037,332	634.20
199	INVER GROVE	4,454.57	6,576,186	3,292,696	3,283,489	462,622	2,820,868	633.25
241	ALBERT LEA	3,720.39	7,616,437	4,841,725	2,774,711	422,686	2,352,025	632.20
2155	WADENA-DEER CREEK	1,194.70	1,388,588	583,580	805,008	53,017	751,991	629.44
316	GREENWAY	1,269.81	1,844,268	901,414	942,854	149,975	792,880	624.41
622	NORTH ST. PAUL-M	13,154.87	19,653,250	9,348,927	10,304,324	2,099,086	8,205,238	623.74
192	FARMINGTON	7,409.05	9,569,659	4,577,950	4,991,709	397,726	4,593,983	620.05
578	PINE CITY	1,859.76	2,641,442	1,423,861	1,217,581	66,561	1,151,020	618.91
709	DULUTH	10,483.86	19,388,031	11,810,731	7,577,300	1,095,431	6,481,869	618.27
545	HENNING	426.98	410,271	145,734	264,538	1,048	263,490	617.10
196	ROSEMOUNT-APPLE	31,686.07	54,587,521	31,652,998	22,934,523	3,390,367	19,544,156	616.81
300	LACRESCENT	1,565.98	2,333,464	1,340,186	993,278	29,978	963,300	615.14
11	ANOKA-HENNEPIN	45,237.23	75,853,097	43,659,671	32,193,426	4,414,648	27,778,777	614.07
659	NORTHFIELD	4,435.09	6,773,156	3,741,056	3,032,100	322,231	2,709,869	611.01
272	EDEN PRAIRIE	11,406.52	15,583,008	7,983,798	7,599,209	642,822	6,956,387	609.86
2890	RENVILLE CTY WEST	605.94	712,222	326,714	385,509	16,652	368,856	608.73
2190	YELLOW MEDICINE EAST	1,027.90	1,524,992	837,353	687,639	64,694	622,946	606.04
271	BLOOMINGTON	11,926.38	18,470,753	9,901,418	8,569,335	1,361,058	7,208,276	604.40
2753	LONG PRAIRIE-GREY EA	1,252.71	1,480,680	666,256	814,424	58,822	755,603	603.17
177	WINDOM	1,083.24	1,669,392	959,405	709,987	60,696	649,291	599.40
508	ST. PETER	2,096.87	3,065,128	1,679,542	1,385,586	132,809	1,252,777	597.45
36	KELLIHER	252.42	360,892	205,052	155,840	5,090	150,750	597.22
2752	FAIRMONT AREA SCHOOLS	2,029.07	2,585,258	1,243,900	1,341,358	130,589	1,210,769	596.71
837	MADELIA	672.06	857,453	452,285	405,168	6,741	398,427	592.84
2170	STAPLES-MOTLEY	1,487.61	2,290,307	1,318,455	971,852	100,512	871,340	585.73

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenue and Expenditures

Districts sorted by Adjusted New Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
801	BROWNS VALLEY	94.87	181,882	126,368	55,514	0	55,514	585.16
206	ALEXANDRIA	4,488.74	6,627,214	3,739,835	2,887,378	264,312	2,623,067	584.37
2689	PIPESTONE-JASPER	1,325.92	2,131,219	1,281,521	849,698	77,885	771,813	582.10
2134	UNITED SOUTH CENTRAL	827.71	1,453,700	915,635	538,064	56,905	481,160	581.31
2884	RED ROCK CENTRAL	550.79	464,123	131,598	332,526	12,935	319,591	580.24
283	ST. LOUIS PARK	5,092.57	6,979,631	3,447,327	3,532,305	581,580	2,950,725	579.42
458	TRUMAN	371.10	401,120	172,086	229,034	14,599	214,435	577.84
284	WAYZATA	12,016.90	13,448,570	6,028,610	7,419,961	552,392	6,867,569	571.49
716	BELLE PLAINE	1,754.42	2,302,932	1,190,521	1,112,411	111,912	1,000,499	570.27
2902	RTR	621.06	745,005	390,862	354,143	0	354,143	570.22
402	HENDRICKS	153.42	254,432	163,144	91,288	4,110	87,178	568.23
2536	GRANADA HUNTLEY-	276.18	284,234	112,951	171,284	14,421	156,862	567.97
2853	LAC QUI PARLE	969.80	1,294,923	714,086	580,836	31,475	549,362	566.47
834	STILLWATER	10,206.11	12,971,050	6,403,428	6,567,622	789,208	5,778,415	566.17
16	SPRING LAKE PARK	5,390.63	7,113,320	3,674,937	3,438,383	392,798	3,045,585	564.98
820	SEBEKA	600.15	561,617	212,306	349,311	11,100	338,212	563.55
200	HASTINGS	5,604.23	7,402,999	3,894,144	3,508,855	385,390	3,123,465	557.34
111	WATERTOWN-MAYER	1,858.36	2,184,898	1,030,008	1,154,890	120,485	1,034,405	556.62
726	BECKER	3,117.38	3,133,681	1,306,497	1,827,184	95,498	1,731,686	555.49
2365	G.F.W.	978.83	1,094,615	500,648	593,967	51,089	542,878	554.62
2169	MURRAY COUNTY	872.72	1,263,484	754,837	508,647	24,732	483,916	554.49
152	MOORHEAD	6,222.89	11,169,943	7,316,508	3,853,435	404,331	3,449,104	554.26
505	FULDA	453.46	748,765	473,428	275,337	24,189	251,149	553.85
2358	TRI-COUNTY	266.89	328,894	181,735	147,159	0	147,159	551.38
270	HOPKINS	8,551.98	13,446,104	8,209,605	5,236,499	569,097	4,667,402	545.77
719	PRIOR LAKE	8,064.31	9,816,287	4,657,315	5,158,971	762,097	4,396,874	545.23
518	WORTHINGTON	2,743.22	3,891,675	2,199,595	1,692,080	196,786	1,495,295	545.09
347	WILLMAR	4,651.67	7,188,938	4,398,944	2,789,994	255,941	2,534,053	544.76
256	RED WING	3,232.42	5,230,761	3,203,670	2,027,091	270,033	1,757,057	543.57
306	LAPORTE	298.01	448,554	275,433	173,120	11,641	161,479	541.86
717	JORDAN	1,944.26	2,205,140	1,046,412	1,158,728	105,502	1,053,226	541.71
2854	ADA-BORUP	629.98	871,449	516,773	354,675	13,636	341,039	541.35
516	ROUND LAKE	116.27	97,328	25,365	71,963	9,214	62,748	539.68
2137	KINGSLAND	806.52	955,640	456,813	498,827	63,649	435,178	539.57
31	BEMIDJI	5,525.73	9,748,602	6,305,749	3,442,853	481,870	2,960,983	535.85
361	INTERNATIONAL FA	1,452.84	1,504,813	690,198	814,615	37,444	777,171	534.93
2180	MACCRAY	826.78	1,096,599	601,673	494,926	54,051	440,876	533.24

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
239	RUSHFORD-PETERSO	738.88	817,585	406,967	410,619	16,861	393,758	532.91
635	MILROY	93.69	58,295	4,854	53,441	3,564	49,877	532.36
273	EDINA	9,320.38	12,223,053	6,844,391	5,378,662	417,237	4,961,426	532.32
2215	NORMAN COUNTY EAST	381.24	411,250	198,282	212,968	10,074	202,895	532.20
181	BRAINERD	7,674.06	13,418,321	8,722,501	4,695,820	621,435	4,074,384	530.93
413	MARSHALL	2,439.61	3,544,220	2,183,212	1,361,008	66,509	1,294,500	530.62
2135	MAPLE RIVER	1,292.29	1,793,475	1,059,127	734,348	48,736	685,612	530.54
392	LECENTER	753.05	956,156	501,509	454,647	55,339	399,308	530.25
162	BAGLEY	1,111.59	1,716,413	1,077,589	638,823	52,692	586,131	527.29
93	CARLTON	622.10	715,494	373,527	341,967	14,485	327,481	526.41
2886	GLENVILLE-EMMONS	468.33	441,871	183,624	258,247	12,245	246,002	525.27
833	SOUTH WASHINGTON	19,469.69	21,909,266	10,391,085	11,518,180	1,299,618	10,218,563	524.84
173	MOUNTAIN LAKE	569.57	621,445	300,883	320,562	22,606	297,956	523.12
2895	JACKSON COUNTY CENTRAL	1,371.53	1,437,318	637,190	800,128	85,741	714,387	520.87
113	WALKER-AKELEY	902.65	1,340,198	845,891	494,306	24,642	469,665	520.32
2143	WATERVILLE-ELYSIAN-MORRISTOWN	1,035.25	1,273,221	692,243	580,978	43,779	537,199	518.91
2142	ST. LOUIS COUNTY	2,236.00	3,293,358	2,007,849	1,285,509	133,272	1,152,236	515.31
2165	HINCKLEY-FINLAYS	1,169.47	1,261,020	631,194	629,826	27,662	602,164	514.90
203	HAYFIELD	935.00	960,284	453,512	506,772	25,770	481,002	514.44
656	FARIBAULT	4,611.23	6,892,495	4,063,766	2,828,729	466,216	2,362,514	512.34
116	PILLAGER	894.35	1,149,709	649,625	500,084	42,670	457,414	511.45
2159	BUFFALO LAKE-HECTOR	689.82	835,067	407,869	427,198	75,211	351,987	510.26
499	LEROY	353.08	388,111	179,749	208,363	28,593	179,770	509.15
507	NICOLLET	406.26	421,753	211,645	210,108	5,520	204,587	503.59
836	BUTTERFIELD	271.96	368,814	196,974	171,839	35,507	136,332	501.30
495	GRAND MEADOW	431.24	541,157	287,872	253,285	39,550	213,735	495.63
786	BERTHA-HEWITT	508.28	612,397	344,857	267,539	16,094	251,445	494.70
378	DAWSON	584.44	847,360	526,881	320,479	31,867	288,612	493.83
601	FOSTON	773.12	913,400	523,630	389,771	9,416	380,355	491.97
593	CROOKSTON	1,470.32	2,155,184	1,387,926	767,259	45,302	721,957	491.02
599	FERTILE-BELTRAMI	522.42	725,186	463,212	261,973	6,286	255,688	489.43
2687	HOWARD LAKE-WAVERLY-WINSTED	1,216.39	1,449,267	811,295	637,972	42,967	595,006	489.16
2125	TRITON	1,278.25	1,242,209	548,344	693,865	69,313	624,552	488.60
84	SLEEPY EYE	701.36	718,761	351,479	367,282	26,471	340,812	485.93
276	MINNETONKA	9,739.80	12,584,269	7,254,824	5,329,445	620,943	4,708,502	483.43
721	NEW PRAGUE	4,256.18	4,483,807	2,225,531	2,258,276	204,671	2,053,605	482.50
813	LAKE CITY	1,505.83	1,507,272	684,339	822,933	96,579	726,354	482.36

TABLE 4
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F.Y. 2010 Preliminary
Excludes Federal Revenue and Expenditures

Districts sorted by Adjusted New Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
2527	NORMAN CTY WEST	300.73	454,168	295,859	158,310	13,359	144,951	482.00
544	FERGUS FALLS	2,959.63	2,799,270	1,254,166	1,545,104	135,334	1,409,769	476.33
333	OGILVIE	726.67	755,065	335,908	419,157	73,953	345,204	475.05
883	ROCKFORD	1,768.07	1,807,016	913,265	893,751	56,356	837,395	473.62
2396	A.C.G.C.	936.69	1,157,483	673,616	483,867	41,622	442,245	472.14
2759	EAGLE BEND-CLARISSA	368.00	342,708	160,051	182,657	9,486	173,171	470.57
2889	LAKE PARK-AUDUBON	715.06	563,003	208,150	354,853	18,591	336,262	470.26
15	ST. FRANCIS	6,154.73	8,682,805	5,667,874	3,014,931	123,729	2,891,203	469.75
345	NEW LONDON-SPICE	1,729.17	1,715,800	832,237	883,563	72,329	811,234	469.15
2835	JANESVILLE-WALDO	651.96	980,438	636,164	344,274	38,598	305,676	468.86
514	ELLSWORTH	201.61	235,927	141,676	94,251	0	94,251	467.49
22	DETROIT LAKES	3,208.34	4,674,974	2,975,279	1,699,695	201,763	1,497,932	466.89
885	ST. MICHAEL-ALBE	5,749.69	4,563,955	1,768,920	2,795,035	113,073	2,681,962	466.45
549	PERHAM	1,695.93	2,144,765	1,257,669	887,096	96,549	790,547	466.14
390	LAKE OF THE WOOD	629.12	707,740	395,776	311,965	19,705	292,259	464.55
2859	GLENCOE-SILVER LAKE	1,971.41	2,118,564	1,098,070	1,020,494	111,370	909,123	461.15
2174	PINE RIVER-BACKU	1,063.59	1,498,999	886,548	612,452	122,562	489,889	460.60
881	MAPLE LAKE	1,172.94	1,615,441	987,467	627,975	89,584	538,391	459.01
1	AITKIN	1,456.34	1,599,704	885,037	714,666	46,911	667,756	458.52
139	RUSH CITY	999.35	983,900	522,335	461,565	6,713	454,852	455.15
728	ELK RIVER	14,284.21	19,610,931	12,416,139	7,194,792	696,698	6,498,093	454.91
308	NEVIS	597.31	764,237	471,846	292,391	21,334	271,057	453.80
2711	MESABI EAST	983.12	1,537,671	1,024,297	513,374	68,595	444,779	452.42
2310	SIBLEY EAST	1,375.25	1,314,624	628,942	685,682	64,609	621,073	451.61
110	WACONIA	3,702.03	3,756,285	1,922,159	1,834,126	164,676	1,669,450	450.96
500	SOUTHLAND	663.57	960,169	618,599	341,570	42,452	299,119	450.77
2860	BLUE EARTH-DELA VAN-ELMORE	1,401.21	1,423,846	735,983	687,863	57,333	630,531	449.99
513	BREWSTER	186.82	141,997	58,066	83,931	0	83,931	449.26
690	WARROAD	1,275.72	1,087,116	491,175	595,941	23,867	572,074	448.43
297	SPRING GROVE	373.97	317,734	145,114	172,620	4,957	167,663	448.33
94	CLOQUET	3,039.30	4,358,174	2,759,653	1,598,521	241,741	1,356,780	446.41
682	ROSEAU	1,454.23	1,594,377	928,554	665,823	16,854	648,969	446.26
2311	CLEARBROOK-GONVICK	529.38	657,754	402,715	255,038	18,842	236,197	446.18
91	BARNUM	832.30	957,328	578,692	378,636	9,260	369,375	443.80
314	BRAHAM	1,085.86	891,598	394,087	497,511	21,904	475,608	438.00
441	MARSHALL CTY CENTRAL	458.38	592,473	391,971	200,502	0	200,502	437.41
317	DEER RIVER	1,004.00	1,585,263	1,096,403	488,861	49,781	439,080	437.33

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
484	PIERZ	1,244.35	1,327,779	765,015	562,763	23,714	539,049	433.20
534	STEWARTVILLE	2,041.64	2,079,236	1,103,760	975,476	94,786	880,690	431.36
482	LITTLE FALLS	2,836.72	3,660,465	2,238,508	1,421,957	199,776	1,222,181	430.84
465	LITCHFIELD	2,076.63	2,262,875	1,282,297	980,578	86,078	894,500	430.75
2198	FILLMORE CENTRAL	645.78	776,931	479,180	297,750	20,329	277,421	429.59
2609	WIN-E-MAC	524.29	440,662	215,981	224,681	263	224,418	428.04
477	PRINCETON	3,879.58	3,466,605	1,630,681	1,835,924	189,702	1,646,222	424.33
811	WABASHA	728.24	755,782	411,783	343,999	35,057	308,942	424.23
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	862.45	758,551	356,585	401,966	37,347	364,619	422.77
846	BRECKENRIDGE	888.23	840,755	450,546	390,209	15,633	374,576	421.71
2184	LUVERNE	1,361.76	1,483,645	876,743	606,902	33,336	573,566	421.19
129	MONTEVIDEO	1,736.00	2,362,563	1,509,652	852,911	125,109	727,802	419.24
803	WHEATON	470.67	494,096	292,970	201,127	5,420	195,706	415.80
891	CANBY	586.59	481,405	228,525	252,880	9414.19	243,466	415.05
535	ROCHESTER	18,295.11	20,106,171	11,508,619	8,597,552	1,045,111	7,552,441	412.81
511	ADRIAN	675.60	700,910	400,732	300,178	21,380	278,798	412.67
23	FRAZEE	1,042.72	1,190,113	759,413	430,701	840	429,860	412.25
741	PAYNESVILLE	1,184.03	1,597,958	1,065,124	532,833	47,005	485,828	410.32
553	NEW YORK MILLS	797.86	757,014	416,463	340,551	14,922	325,629	408.13
840	ST. JAMES	1,296.18	1,173,825	604,038	569,787	40,783	529,004	408.13
47	SAUK RAPIDS	4,232.45	5,626,676	3,747,910	1,878,767	161,057	1,717,709	405.84
581	EDGERTON	372.89	523,469	369,203	154,266	3,607	150,659	404.03
831	FOREST LAKE	7,885.24	8,331,488	4,692,173	3,639,315	454,371	3,184,945	403.91
404	LAKE BENTON	190.78	187,125	110,149	76,976	0	76,976	403.48
2683	GREENBUSH-MIDDLE RIV	524.83	554,723	340,676	214,047	2,512	211,535	403.05
51	FOLEY	1,932.82	2,108,281	1,283,558	824,723	47,140	777,583	402.30
112	EASTERN CARVER CTY	10,437.53	12,078,013	7,483,546	4,594,467	396,076	4,198,391	402.24
671	HILLS-BEAVER CRE	365.25	375,363	214,150	161,214	14,481	146,733	401.73
748	SARTELL	3,975.52	3,542,266	1,878,088	1,664,178	69,319	1,594,859	401.17
319	NASHWAUK-KEEWATI	665.48	1,077,488	774,705	302,783	36,971	265,812	399.43
547	PARKERS PRAIRIE	617.11	681,625	406,088	275,537	29,393	246,144	398.87
2168	NRHEG	1,082.64	1,174,104	724,387	449,716	18,410	431,307	398.38
356	LANCASTER	201.07	225,281	145,448	79,833	0	79,833	397.04
2172	KENYON-WANAMINGO	976.91	1,093,493	675,920	417,573	30,395	387,178	396.33
564	THIEF RIVER FALL	2,272.89	1,988,923	1,088,397	900,526	4,697	895,829	394.14
2397	LESUEUR-HENDERSON	1,333.27	1,439,771	866,986	572,785	47,713	525,071	393.82
238	MABEL-CANTON	329.51	286,373	147,595	138,778	9,237	129,541	393.13

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenue and Expenditures

Districts sorted by Adjusted New Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
252	CANNON FALLS	1,447.89	1,178,986	563,948	615,038	45,829	569,208	393.13
264	HERMAN-NORCROSS	117.91	122,431	67,844	54,587	8,268	46,319	392.83
712	MOUNTAIN IRON-BU	607.70	1,114,598	849,657	264,940	26,218	238,722	392.83
857	LEWISTON	851.84	880,761	538,586	342,175	8,651	333,524	391.53
473	ISLE	601.57	562,216	322,972	239,244	4,468	234,775	390.27
2448	MARTIN COUNTY	895.92	980,625	605,255	375,370	25,910	349,459	390.06
487	UPSALA	482.01	368,494	166,623	201,871	14,287	187,584	389.17
821	MENAHGA	891.66	703,083	349,273	353,810	7,940	345,870	387.89
2149	MINNEWASKA	1,256.92	3,663,277	3,051,634	611,643	124,869	486,774	387.28
138	NORTH BRANCH	4,128.20	4,630,656	2,757,761	1,872,895	276,919	1,595,976	386.60
704	PROCTOR	2,049.24	1,892,839	1,026,138	866,700	76,264	790,436	385.72
739	KIMBALL	823.98	872,541	521,482	351,059	33,912	317,146	384.90
330	HERON LAKE-OKABE	377.11	364,490	191,962	172,528	28,610	143,919	381.64
282	ST. ANTHONY-NEW	2,080.36	1,629,781	811,597	818,184	26,700	791,485	380.46
2856	STEPHEN-ARGYLE	393.69	533,884	382,319	151,565	1,927	149,638	380.09
740	MELROSE	1,632.28	1,909,394	1,200,541	708,854	90,465	618,389	378.85
278	ORONO	3,156.11	3,384,606	2,121,333	1,263,273	69,849	1,193,424	378.13
877	BUFFALO	6,666.77	7,462,687	4,635,310	2,827,377	308,281	2,519,096	377.86
463	EDEN VALLEY	996.94	1,036,087	639,795	396,292	21,728	374,564	375.71
423	HUTCHINSON	3,391.97	3,762,203	2,369,172	1,393,031	119,936	1,273,096	375.33
403	IVANHOE	198.44	122,683	45,820	76,862	2,479	74,383	374.84
2897	REDWOOD AREA SCHOOLS	1,397.17	1,517,894	897,329	620,565	96,989	523,577	374.74
743	SAUK CENTRE	1,204.70	1,419,792	915,121	504,671	55,921	448,750	372.50
745	ALBANY	1,871.09	1,863,449	1,144,156	719,293	25,283	694,009	370.91
492	AUSTIN	5,026.50	7,448,118	5,107,305	2,340,813	478,416	1,862,397	370.52
761	OWATONNA	5,550.69	6,628,350	4,284,356	2,343,994	305,694	2,038,301	367.22
548	PELICAN RAPIDS	1,091.10	740,045	315,712	424,333	24,790	399,543	366.18
595	EAST GRAND FORKS	2,021.97	1,998,849	1,226,920	771,929	34,004	737,925	364.95
876	ANNANDALE	1,964.27	2,151,347	1,296,961	854,386	137,876	716,510	364.77
100	WRENSHALL	395.14	267,358	111,509	155,849	11,789	144,060	364.58
332	MORA	2,052.70	2,004,422	1,174,563	829,859	84,861	744,998	362.94
97	MOOSE LAKE	834.59	849,904	537,980	311,924	9,476	302,448	362.39
208	EVANSVILLE	175.51	136,476	72,127	64,349	1,701	62,648	356.95
2144	CHISAGO LAKES AREA	4,007.01	4,754,239	3,166,918	1,587,321	160,489	1,426,832	356.08
2580	EAST CENTRAL	902.68	1,371,059	956,181	414,878	94,225	320,653	355.22
706	VIRGINIA	1,836.36	2,262,835	1,500,175	762,660	110,868	651,792	354.94
561	GOODRIDGE	214.69	210,861	135,129	75,732	0	75,732	352.75

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
577	WILLOW RIVER	481.77	473,078	296,251	176,827	7,432	169,395	351.61
204	KASSON-MANTORVIL	2,438.96	1,733,511	837,778	895,733	41,901	853,832	350.08
391	CLEVELAND	469.58	287,258	105,466	181,792	17,682	164,110	349.48
818	VERNDALE	559.02	623,683	403,932	219,751	24,848	194,903	348.65
95	CROMWELL	351.91	240,455	117,641	122,813	126	122,687	348.63
756	BLOOMING PRAIRIE	812.62	752,690	434,109	318,580	35,949	282,631	347.80
85	SPRINGFIELD	681.41	625,519	377,576	247,943	12,190	235,753	345.98
852	CAMPBELL-TINTAH	147.42	138,462	84,207	54,255	3,465	50,791	344.53
2805	ZUMBROTA-MAZEPPA	1,210.85	1,000,093	572,345	427,747	12,484	415,263	342.95
750	ROCORI	2,461.48	2,321,393	1,407,141	914,252	72,590	841,662	341.93
829	WASECA	2,167.48	3,520,030	2,667,992	852,038	111,431	740,608	341.69
911	CAMBRIDGE-ISANTI	5,899.29	5,221,791	2,977,955	2,243,836	236,585	2,007,252	340.25
323	FRANCONIA	34.33	28,209	16,352	11,857	193	11,664	339.75
485	ROYALTON	898.12	736,774	404,783	331,991	27,182	304,809	339.39
213	OSAKIS	905.24	823,945	511,183	312,763	7,999	304,764	336.67
146	BARNESVILLE	923.22	754,275	395,258	359,017	49,123	309,895	335.67
186	PEQUOT LAKES	1,794.13	1,904,585	1,272,403	632,182	30,754	601,429	335.22
700	HERMANTOWN	2,369.56	2,584,578	1,749,063	835,515	43,757	791,758	334.14
531	BYRON	1,981.97	1,375,931	655,287	720,644	58,465	662,179	334.10
466	DASSEL-COKATO	2,666.41	2,556,798	1,608,176	948,622	59,032	889,590	333.63
2364	BELGRADE-BROOTEN-ELR	781.21	598,282	306,529	291,752	31,655	260,097	332.94
592	CLIMAX	166.35	206,355	140,208	66,147	11,452	54,695	328.79
701	HIBBING	2,698.32	2,637,185	1,686,544	950,641	64,157	886,484	328.53
497	LYLE	261.26	380,667	268,473	112,194	26,402	85,792	328.38
912	MILACA	2,098.06	1,745,282	952,981	792,301	107,538	684,763	326.38
486	SWANVILLE	410.98	367,801	234,428	133,373	0	133,373	324.53
879	DELANO	2,680.23	2,228,308	1,283,692	944,616	76,910	867,706	323.74
447	GRYGLA	218.53	224,787	143,775	81,013	10,445	70,568	322.92
763	MEDFORD	894.63	483,620	177,912	305,708	18,163	287,545	321.41
2167	LAKEVIEW	661.66	697,456	469,825	227,631	15,698	211,933	320.31
738	HOLDINGFORD	1,188.77	904,556	499,455	405,101	27,953	377,148	317.26
777	BENSON	1,102.44	1,382,499	1,008,363	374,136	27,207	346,929	314.69
627	OKLEE	229.20	206,331	134,037	72,295	406	71,889	313.65
150	HAWLEY	1,055.84	668,579	306,876	361,703	30,804	330,899	313.40
2899	PLAINVIEW-ELGIN-MILLVILLE	1,759.70	1,130,129	564,767	565,362	28,090	537,272	305.32
2888	CLINTON-GRACEVILLE-BEARDSLEY	438.66	412,166	260,087	152,079	18,940	133,138	303.51
207	BRANDON	324.50	195,682	88,091	107,591	9,268	98,323	303.00

TABLE 4
SPECIAL EDUCATION CROSS-SUBSIDIES
F.Y. 2010 Preliminary
Excludes Federal Revenue and Expenditures

Districts sorted by Adjusted New Cross-Subsidy

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj. Gen Rev	Adj Net Cross Subsidy (D-E)	
676	BADGER	247.12	173,999	95,994	78,005	4,486	73,519	297.50
2	HILL CITY	340.18	423,474	317,045	106,429	5,299	101,131	297.29
255	PINE ISLAND	1,413.28	837,822	391,967	445,856	31,052	414,803	293.50
771	CHOKIO-ALBERTA	177.88	119,920	66,996	52,924	731	52,193	293.42
2904	TRACY-BALATON	930.96	771,073	477,860	293,213	20,152	273,061	293.31
768	HANCOCK	299.46	225,811	131,398	94,413	8,081	86,332	288.29
698	FLOODWOOD	363.31	413,559	294,377	119,182	15,933	103,250	284.19
695	CHISHOLM	847.72	789,266	510,460	278,806	41,794	237,011	279.59
227	CHATFIELD	996.88	613,019	336,910	276,108	1,840	274,269	275.13
640	WABASSO	505.76	343,247	202,378	140,869	2,047	138,821	274.48
542	BATTLE LAKE	584.97	248,920	82,034	166,887	7,197	159,690	272.99
363	SOUTH KOOCHICHIN	422.88	560,265	418,039	142,227	27,669	114,557	270.90
533	DOVER-EYOTA	1,402.72	1,000,736	611,183	389,553	9,791	379,762	270.73
362	LITTLEFORK-BIG F	368.19	323,209	226,251	96,958	0	96,958	263.34
2154	EVELETH-GILBERT	1,363.31	1,028,088	633,606	394,482	35,598	358,884	263.24
787	BROWERVILLE	579.71	746,317	568,705	177,612	25,217	152,396	262.88
914	ULEN-HITTERDAL	336.35	353,331	247,813	105,518	17,492	88,025	261.71
99	ESKO	1,335.81	953,987	587,777	366,210	17,907	348,303	260.74
2342	WEST CENTRAL AREA	845.47	623,052	389,507	233,545	20,306	213,239	252.21
261	ASHBY	309.16	194,568	111,297	83,271	5,610	77,661	251.20
2754	CEDAR MOUNTAIN	526.70	636,165	474,003	162,162	32,683	129,479	245.83
2164	DILWORTH-GLYNDON	1,576.31	1,197,241	747,299	449,942	69,352	380,591	241.44
696	ELY	616.17	536,963	358,753	178,209	30,024	148,185	240.49
600	FISHER	293.24	296,056	222,664	73,392	3,302	70,090	239.02
775	KERKHOVEN-MURDOC	627.22	617,375	440,906	176,469	27,384	149,085	237.69
318	GRAND RAPIDS	4,315.34	4,738,573	3,482,877	1,255,697	239,434	1,016,262	235.50
769	MORRIS	1,102.55	1,339,528	1,032,969	306,558	48,935	257,623	233.66
858	ST. CHARLES	1,123.66	748,999	484,247	264,753	18,880	245,873	218.81
850	ROTHSAY	241.07	99,441	42,352	57,089	4,809	52,280	216.87
195	RANDOLPH	639.72	277,640	142,612	135,029	0	135,029	211.07
424	LESTER PRAIRIE	461.07	235,736	136,125	99,611	3,491	96,120	208.47
2903	ORTONVILLE	566.96	683,951	540,400	143,551	25,947	117,604	207.43
414	MINNEOTA	531.07	480,469	370,130	110,339	11,692	98,647	185.75
253	GOODHUE	745.62	408,289	271,477	136,812	0	136,812	183.49
242	ALDEN	556.93	317,117	212,080	105,037	6,682	98,355	176.60
75	ST. CLAIR	676.87	358,523	232,179	126,344	7,698	118,646	175.29
229	LANESBORO	398.96	285,896	218,282	67,613	0	67,613	169.47

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Adjusted	Sped Educ	Categorical	Gross Cross	Adj.Gen Rev	Adj Net Cross Subsidy (D-E)	
294	HOUSTON	2,086.27	810,340	482,331	328,009	5,448	322,561	154.61
2898	WESTBROOK-WALNUT GROVE	589.37	291,249	195,097	96,152	13,288	82,864	140.60
480	ONAMIA	730.31	2,117,671	1,950,564	167,107	100,178	66,929	91.65
550	UNDERWOOD	629.36	284,577	240,795	43,782	526	43,256	68.73
815	PRINSBURG	0.00	175,098	149,778	25,320	0	25,320	0
882	MONTICELLO	4,509.36	7,049,729	6,706,454	343,274	388,013	(44,738)	(9.92)

Appendix C

SPECIAL EDUCATION CROSS-SUBSIDIES REPORT, FY 2010 Data Sources

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

The amount shown on this line is from line 6 of the 2009-10 GENERAL EDUCATION REVENUE PER PUPIL UNIT FOR SPECIAL EDUCATION CROSS-SUBSIDY COMPUTATION REPORT. This report is located on MDE's Website. It is explained in detail in *Appendix A*.

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

The settings are defined as follows:

- ❖ SETTING I – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for less than 21% of the school day.
- ❖ SETTING II – Learners receiving education programs in resource room. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for 60% or less of the school day and at least 21% percent of the school day.
- ❖ SETTING III – Learners receiving education programs in separate class. Includes children and youth with disabilities receiving special education and related services OUTSIDE THE REGULAR CLASSROOM for more than 60% of the school day. DOES NOT include pupils who received education programs in public or private separate day or residential facilities.
- ❖ SETTING IV- Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50% of the school day in separate facilities.
- ❖ SETTING V – Learners receiving education programs in private separate day school facilities at public expense for greater than 50% of the school day.
- ❖ SETTING VI – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- ❖ SETTING VII – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- ❖ SETTING VIII – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

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

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

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

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

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

This was calculated as shown.

Lines 5 – Special Education Expenditures

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

Line 6 State Calculated Fringe Benefits

This was calculated as shown.

Line 7 – Special Education Transportation Expenditures

This is the district's FY 2010 expenditure for special education transportation, as reported to MDE under Finance codes 723 and 728 through UFARS and special education bus depreciation as reported to MDE as of December 31, 2010.

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.