## Minnesota Department of



June 1, 2012

Dr. Kay Campbell Director of Special Education Mid-State Education District #6979-61 14713 Clover Glen Lane Little Falls, MN 56345

## Dear Dr. Campbell:

The Division of School Finance has received your request of March 8, 2012 for the tuition billing system to include unreimbursed general education costs for Morris County Learning Center (Site 030), and Mid-State North (Site 040). These programs are defined in Minnesota Statute § 125A.515. This appeal is for FY 2011. In accordance with Minnesota Statute § 125A.11 Subdivision 1, the request for additional revenue to cover the unreimbursed general education costs is approved.

The following information was used to calculate the unreimbursed costs as authorized by Minnesota Statute 125A.11, Subdivision 1:

	Morrison County Learning Center (Site 030)	FY 2011	
Line No.	Description	Cost/Calculations	
1	Total Out-of-State Tuition	\$	-0-
2	Total Non-IEP Invoices - Revenue	\$	-0-
3	MDE Tuition Revenue	\$	356,407.42
4	Wards of the State		N/A
5	Special Education Aid		N/A
6	Compensatory Revenue	\$	19,871.98
7	Other Revenue (Specify)	\$	-0-
1 thru 7 = 8	Total Revenue	\$	376,279.40
9	Total Expenditures	\$	444,735.59
9 - 8 = 10	Unreimbursed Costs	\$	68,456.19
11	Number of hours in a school day		6
12	Number of instructional days in a year		172
11 x 12 = 13	Number of membership hours per ADM		1032
14	Number of Special Education ADM		12.44
13 x 14 = 15	Total special education membership hours		12,838.08
10 / 15 = 16	Unreimbursed costs per membership hour	\$	5.33

The following information was used to calculate the unreimbursed costs as authorized by Minnesota Statute 125A.11, Subdivision 1:

	Mid-State North (Site 040)		FY 2011	
Line No.	Description	Cost/Calculations		
1	Total Out-of-State Tuition	\$	-0-	
2	Total Non-IEP Invoices - Revenue	\$	-0-	
3	MDE Tuition Revenue	\$	205,299.41	
4	Wards of the State		N/A	
5	Special Education Aid		N/A	
6	Compensatory Revenue	\$	-0-	
7	Other Revenue (Specify)	\$	-0-	
1 thru 7 = 8	Total Revenue	\$	205,299.41	
9	Total Expenditures	\$	245,880.45	
9 - 8 = 10	Unreimbursed Costs	\$	40,581.04	
11	Number of hours in a school day		7.5	
12	Number of instructional days in a year		148	
11 x 12 = 13	Number of membership hours per ADM		1,110	
14	Number of Special Education ADM		7.98	
13 x 14 = 15	Total special education membership hours		8,857.80	
10 / 15 = 16	Unreimbursed costs per membership hour	\$	4.58	

If you should have any questions, please direct them to Michelle Jones at 651-582-8577 or email to <a href="mailto:michelle.jones@state.mn.us">michelle.jones@state.mn.us</a>

Sincerely,

## ORIGINAL SIGNED JUNE 1, 2012

Brenda Cassellius, Ed.D. Commissioner

cc: Carol Hokenson, Manager, Division of School Finance George Holt, Supervisor, Division of School Finance Michelle Jones, Division of School Finance