Minnesota Department of Education

January 28, 2014

Ms. Lorrie Larson, Accountant
Grand Rapids School District (0318-01)
820 NW First Avenue
Grand Rapids, MN 55744

Dear Ms. Larson:

The Division of School Finance has received your request of November 27, 2013 for the tuition billing system to include the unreimbursed general education costs for Thistledew and Wilderness, both care and treatment facilities as defined by Minnesota Statutes, section 125A.515. This appeal is for FY 2013. Data submitted for review included all expenditures, though these expenditures are not found on the Uniform Financial and Accounting Reporting Standards (UFARS) because these programs are operated by the Minnesota Department of Corrections (see Minnesota Statutes, section 125A.76). In accordance with Minnesota Statutes, section 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 Statutes, section 125A.11, Subdivision 1:

Thistledew – Alice O'Brien School (Site 325)

Line No.	Description	Calculations
1	Membership Hours per ADM per Grand Rapids Schools	11,642.88
2	Unreimbursed Costs per Grand Rapids Schools	$171,415.27
2 / 1 = 3	Cost per Membership Hour	$14.72

Wilderness Endeavors (Site 326)

Line No.	Description	Calculations
1	Membership Hours per ADM per Grand Rapids Schools	5990.40
2	Unreimbursed Costs per Grand Rapids Schools	$46,113.07
2 / 1 = 3	Cost per Membership Hour	$7.70

If you have any questions, please direct them to Michelle Jones at 651-582-8577 or email to michelle.jones@state.mn.us .

Sincerely,

Original signed January 28, 2014

Brenda Cassellius, Ed.D.
Commissioner

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