

Special Education Cross-Subsidy

Unfunded cost of special education mandated services for 2015-16

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
Totals		869,353	\$1,723,749,915	\$930,924,500	\$792,825,415	\$96,141,415	\$696,684,000	\$801
2396	A.C.G.C.	877	\$1,487,271	\$855,373	\$631,898	\$75,116	\$556,782	\$635
2854	Ada-Borup	559	\$835,718	\$491,074	\$344,643	\$42,971	\$301,673	\$540
511	Adrian	612	\$755,264	\$425,906	\$329,357	\$22,184	\$307,173	\$502
1	Aitkin	1,304	\$2,060,596	\$1,011,939	\$1,048,658	\$62,088	\$986,569	\$756
745	Albany	1,889	\$2,766,006	\$1,480,105	\$1,285,901	\$91,128	\$1,194,773	\$633
241	Albert Lea	3,612	\$10,646,461	\$6,260,159	\$4,386,302	\$586,726	\$3,799,575	\$1,052
242	Alden	528	\$736,832	\$512,659	\$224,173	\$35,666	\$188,507	\$357
206	Alexandria	4,399	\$9,172,434	\$5,258,201	\$3,914,232	\$464,241	\$3,449,992	\$784
876	Annandale	1,929	\$3,206,098	\$1,864,660	\$1,341,439	\$148,089	\$1,193,349	\$619
11	Anoka-Hennepin	40,827	\$87,850,685	\$49,409,221	\$38,441,465	\$5,101,355	\$33,340,109	\$817
261	Ashby	270	\$262,330	\$160,385	\$101,944	\$4,697	\$97,248	\$360
492	Austin	5,170	\$10,962,476	\$6,674,409	\$4,288,067	\$920,529	\$3,367,538	\$651
676	Badger	282	\$351,757	\$182,037	\$169,720	\$2,966	\$166,754	\$592
162	Bagley	1,079	\$1,979,146	\$1,200,663	\$778,483	\$119,489	\$658,994	\$611
146	Barnesville	935	\$1,123,344	\$586,307	\$537,036	\$44,946	\$492,091	\$526
91	Barnum	860	\$1,288,159	\$845,884	\$442,275	\$26,786	\$415,489	\$483
542	Battle Lake	518	\$423,308	\$197,395	\$225,913	\$13,811	\$212,102	\$410
726	Becker	3,069	\$4,059,902	\$2,128,367	\$1,931,535	\$153,119	\$1,778,416	\$580
2364	Belgrade-Brooten-Elr	670	\$932,293	\$500,432	\$431,860	\$23,681	\$408,179	\$610
716	Belle Plaine	1,759	\$2,764,083	\$1,212,038	\$1,552,045	\$163,068	\$1,388,976	\$790
31	Bemidji	5,547	\$13,087,764	\$7,990,890	\$5,096,874	\$849,439	\$4,247,435	\$766
777	Benson	922	\$1,801,397	\$1,356,557	\$444,840	\$63,629	\$381,211	\$413
786	Bertha-Hewitt	462	\$802,573	\$468,217	\$334,356	\$33,099	\$301,256	\$652
727	Big Lake	3,446	\$6,118,527	\$2,446,530	\$3,671,997	\$306,937	\$3,365,060	\$976
2534	Bird Island-Olivia-Lake Lilli	709	\$776,326	\$366,977	\$409,349	\$45,225	\$364,124	\$514
32	Blackduck	668	\$1,621,766	\$1,024,916	\$596,850	\$26,124	\$570,726	\$855
756	Blooming Prairie	778	\$893,698	\$460,824	\$432,874	\$52,397	\$380,478	\$489
271	Bloomington	11,290	\$28,733,842	\$16,401,778	\$12,332,064	\$1,754,282	\$10,577,782	\$937
2860	Blue Earth-Delavan-Elmora	1,296	\$1,763,071	\$744,214	\$1,018,857	\$83,752	\$935,105	\$722
314	Braham	856	\$1,208,295	\$383,157	\$825,138	\$52,101	\$773,037	\$904
181	Brainerd	7,020	\$19,254,846	\$12,052,505	\$7,202,341	\$1,035,441	\$6,166,900	\$878
2908	Brandon-Evansville Public	496	\$437,477	\$156,508	\$280,969	\$23,427	\$257,543	\$519
846	Breckenridge	708	\$1,149,550	\$667,579	\$481,971	\$34,630	\$447,341	\$632
286	Brooklyn Center	2,644	\$3,815,575	\$1,361,174	\$2,454,401	\$305,482	\$2,148,920	\$813
787	Browerville	432	\$725,059	\$551,268	\$173,792	\$25,465	\$148,326	\$344
801	Browns Valley	108	\$199,380	\$119,459	\$79,921	\$4,429	\$75,492	\$699
2159	Buffalo Lake-Hector	593	\$910,769	\$352,338	\$558,431	\$62,954	\$495,478	\$835
877	Buffalo-Hanover-Montross	6,322	\$11,613,022	\$6,274,793	\$5,338,229	\$534,308	\$4,803,921	\$760
191	Burnsville	9,933	\$23,564,399	\$12,469,534	\$11,094,865	\$1,153,914	\$9,940,951	\$1,001

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
836	Butterfield	250	\$393,502	\$223,114	\$170,388	\$13,374	\$157,014	\$627
531	Byron	2,144	\$2,204,924	\$1,324,235	\$880,689	\$154,311	\$726,378	\$339
299	Caledonia	722	\$1,108,582	\$580,149	\$528,433	\$31,752	\$496,681	\$688
911	Cambridge-Isanti	5,386	\$9,414,770	\$4,656,097	\$4,758,673	\$599,742	\$4,158,931	\$772
852	Campbell-Tintah	156	\$192,275	\$97,597	\$94,678	\$13,370	\$81,308	\$521
891	Canby	569	\$615,684	\$411,596	\$204,088	\$22,682	\$181,406	\$319
252	Cannon Falls	1,230	\$1,719,237	\$823,595	\$895,642	\$98,183	\$797,459	\$648
93	Carlton	527	\$856,129	\$467,018	\$389,110	\$25,683	\$363,427	\$689
115	Cass Lake	1,261	\$3,419,954	\$1,899,788	\$1,520,166	\$268,263	\$1,251,903	\$993
2754	Cedar Mountain	530	\$1,134,638	\$867,550	\$267,088	\$42,167	\$224,921	\$425
12	Centennial	6,995	\$18,006,942	\$12,240,188	\$5,766,754	\$623,789	\$5,142,965	\$735
227	Chatfield	994	\$835,658	\$441,102	\$394,555	\$14,652	\$379,903	\$382
2144	Chisago Lakes Area	3,671	\$7,842,802	\$4,420,893	\$3,421,908	\$326,956	\$3,094,953	\$843
695	Chisholm	803	\$1,308,327	\$583,075	\$725,252	\$41,946	\$683,305	\$851
771	Chokio-Alberta	178	\$247,681	\$153,540	\$94,141	\$7,801	\$86,340	\$484
2311	Clearbrook-Gonvick	465	\$661,727	\$408,137	\$253,589	\$21,243	\$232,346	\$500
391	Cleveland	506	\$340,531	\$237,532	\$102,999	\$11,796	\$91,203	\$180
592	Climax	217	\$299,918	\$228,093	\$71,825	\$6,261	\$65,565	\$302
2888	Clinton-Graceville-Beardsl	349	\$567,547	\$374,439	\$193,108	\$16,029	\$177,078	\$507
94	Cloquet	2,918	\$4,983,531	\$2,962,743	\$2,020,788	\$267,099	\$1,753,689	\$601
13	Columbia Heights	3,552	\$7,666,610	\$2,402,573	\$5,264,037	\$958,924	\$4,305,113	\$1,212
81	Comfrey	170	\$296,722	\$197,342	\$99,381	\$5,298	\$94,082	\$554
166	Cook County	498	\$940,220	\$354,931	\$585,290	\$68,814	\$516,476	\$1,037
95	Cromwell	354	\$413,552	\$286,175	\$127,377	\$6,307	\$121,070	\$342
593	Crookston	1,357	\$2,491,118	\$1,502,971	\$988,147	\$76,827	\$911,320	\$671
182	Crosby	1,164	\$2,669,277	\$1,527,593	\$1,141,684	\$101,209	\$1,040,475	\$894
466	Dassel-Cokato	2,450	\$3,539,563	\$2,136,170	\$1,403,393	\$144,267	\$1,259,126	\$514
378	Dawson	582	\$1,008,651	\$640,748	\$367,903	\$52,089	\$315,814	\$543
317	Deer River	956	\$2,876,091	\$2,127,662	\$748,429	\$141,984	\$606,446	\$634
879	Delano	2,654	\$3,923,986	\$2,209,640	\$1,714,346	\$144,966	\$1,569,380	\$591
22	Detroit Lakes	3,248	\$6,219,494	\$4,158,907	\$2,060,587	\$421,098	\$1,639,489	\$505
2164	Dilworth-Glyndon	1,759	\$2,075,205	\$1,291,341	\$783,864	\$60,670	\$723,194	\$411
533	Dover-Eyota	1,308	\$1,272,592	\$821,470	\$451,122	\$33,227	\$417,895	\$320
709	Duluth	8,859	\$21,552,251	\$11,243,879	\$10,308,372	\$1,223,784	\$9,084,588	\$1,026
2759	Eagle Bend-Clarissa	230	\$167,463	-\$67,580	\$235,043	\$12,279	\$222,764	\$967
2580	East Central	794	\$1,377,407	\$608,781	\$768,626	\$87,037	\$681,589	\$859
595	East Grand Forks	2,014	\$2,759,634	\$1,710,052	\$1,049,583	\$40,549	\$1,009,034	\$501
112	Eastern Carver Cty	10,194	\$16,731,979	\$9,339,876	\$7,392,103	\$657,697	\$6,734,406	\$661
272	Eden Prairie	9,825	\$19,410,704	\$10,539,728	\$8,870,976	\$956,489	\$7,914,486	\$806
463	Eden Valley	1,040	\$1,390,956	\$748,747	\$642,210	\$74,643	\$567,567	\$546
581	Edgerton	436	\$643,703	\$483,233	\$160,471	\$15,710	\$144,760	\$332
273	Edina	9,238	\$16,451,082	\$9,630,632	\$6,820,450	\$510,701	\$6,309,749	\$683
728	Elk River	14,042	\$27,132,173	\$15,600,631	\$11,531,542	\$1,032,042	\$10,499,500	\$748
514	Ellsworth	164	\$263,665	\$170,990	\$92,675	\$17,464	\$75,211	\$459
696	Ely	613	\$888,158	\$628,191	\$259,967	\$38,235	\$221,732	\$362
99	Esko	1,332	\$1,218,236	\$719,432	\$498,804	\$37,051	\$461,753	\$347

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2154	Eveleth-Gilbert	1,078	\$1,328,427	\$886,664	\$441,763	\$30,710	\$411,053	\$381
2752	Fairmont Area Schools	1,907	\$2,776,709	\$1,336,175	\$1,440,533	\$127,092	\$1,313,441	\$689
656	Faribault	4,225	\$10,808,704	\$5,829,976	\$4,978,728	\$725,287	\$4,253,442	\$1,007
192	Farmington	7,759	\$11,589,004	\$4,959,114	\$6,629,890	\$541,582	\$6,088,308	\$785
544	Fergus Falls	2,963	\$3,324,372	\$1,283,633	\$2,040,739	\$168,452	\$1,872,287	\$632
599	Fertile-Beltrami	512	\$647,349	\$408,308	\$239,042	\$7,416	\$231,625	\$452
2198	Fillmore Central	683	\$872,969	\$518,095	\$354,873	\$21,368	\$333,505	\$488
600	Fisher	277	\$396,311	\$301,670	\$94,641	\$7,996	\$86,645	\$313
698	Floodwood	252	\$569,389	\$374,713	\$194,676	\$5,096	\$189,581	\$752
51	Foley	2,029	\$3,604,536	\$1,997,542	\$1,606,993	\$76,770	\$1,530,224	\$754
831	Forest Lake	7,087	\$13,493,642	\$7,532,384	\$5,961,257	\$762,790	\$5,198,467	\$734
601	Fosston	700	\$1,133,415	\$642,125	\$491,290	\$32,560	\$458,730	\$656
323	Franconia	33	\$0	-\$18,246	\$18,246	\$1,137	\$17,109	\$517
23	Frazee	980	\$1,694,988	\$1,041,162	\$653,826	\$50,636	\$603,189	\$616
14	Fridley	3,301	\$7,709,235	\$5,438,015	\$2,271,219	\$514,809	\$1,756,410	\$532
505	Fulda	359	\$735,282	\$440,696	\$294,586	\$19,451	\$275,135	\$766
2365	G.F.W.	845	\$1,683,627	\$746,516	\$937,111	\$75,917	\$861,194	\$1,020
2859	Glencoe-Silver Lake	1,710	\$3,456,479	\$1,735,027	\$1,721,452	\$134,894	\$1,586,558	\$928
2886	Glenville-Emmons	360	\$556,090	\$271,889	\$284,201	\$15,485	\$268,716	\$747
253	Goodhue	697	\$511,675	\$239,242	\$272,433	\$19,557	\$252,876	\$363
561	Goodridge	217	\$449,573	\$276,177	\$173,397	\$8,322	\$165,074	\$762
2536	Granada Huntley-	247	\$248,657	\$45,961	\$202,695	\$23,756	\$178,939	\$724
495	Grand Meadow	459	\$751,073	\$517,156	\$233,916	\$24,885	\$209,032	\$455
318	Grand Rapids	4,372	\$7,723,111	\$4,332,113	\$3,390,998	\$500,346	\$2,890,652	\$661
2683	Greenbush-Middle Riv	453	\$800,378	\$389,176	\$411,202	\$20,019	\$391,183	\$864
316	Greenway	1,139	\$4,203,864	\$2,640,073	\$1,563,791	\$133,328	\$1,430,463	\$1,256
447	Grygla	177	\$334,380	\$253,149	\$81,231	\$7,474	\$73,757	\$417
768	Hancock	362	\$378,016	\$185,790	\$192,226	\$11,766	\$180,459	\$498
200	Hastings	4,897	\$8,795,550	\$4,400,786	\$4,394,764	\$449,188	\$3,945,576	\$806
150	Hawley	1,041	\$1,036,808	\$535,448	\$501,360	\$44,800	\$456,560	\$439
203	Hayfield	777	\$1,167,169	\$666,549	\$500,619	\$65,438	\$435,181	\$560
402	Hendricks	100	\$260,449	\$133,497	\$126,953	\$5,684	\$121,269	\$1,207
545	Henning	435	\$583,947	\$222,265	\$361,683	\$39,236	\$322,447	\$741
264	Herman-Norcross	121	\$143,030	\$66,470	\$76,560	\$5,248	\$71,312	\$590
700	Hermantown	2,302	\$3,688,202	\$2,291,837	\$1,396,365	\$63,582	\$1,332,783	\$579
330	Heron Lake-Okabe	304	\$515,703	\$331,412	\$184,291	\$44,304	\$139,988	\$461
701	Hibbing	2,644	\$4,351,854	\$2,659,264	\$1,692,590	\$176,886	\$1,515,704	\$573
2	Hill City	286	\$616,077	\$331,085	\$284,993	\$45,003	\$239,989	\$840
671	Hills-Beaver Cre	397	\$445,674	\$265,639	\$180,035	\$8,250	\$171,785	\$433
2165	Hinckley-Finlays	1,047	\$1,845,934	\$849,032	\$996,901	\$82,936	\$913,965	\$873
738	Holdingsford	1,150	\$1,248,233	\$673,195	\$575,039	\$52,529	\$522,510	\$454
270	Hopkins	7,586	\$14,615,769	\$6,904,793	\$7,710,976	\$732,447	\$6,978,528	\$920
294	Houston	2,248	\$2,126,936	\$1,665,456	\$461,480	\$29,503	\$431,978	\$192
2687	Howard Lake-Waverly-W	1,223	\$2,261,460	\$1,138,174	\$1,123,286	\$67,199	\$1,056,087	\$863
423	Hutchinson	3,122	\$5,568,406	\$3,322,172	\$2,246,234	\$211,224	\$2,035,010	\$652
361	International Fa	1,192	\$1,489,796	\$898,879	\$590,917	\$53,012	\$537,905	\$451

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
199	Inver Grove	4,165	\$7,967,693	\$3,576,811	\$4,390,882	\$406,682	\$3,984,200	\$957
473	Isle	507	\$771,851	\$476,666	\$295,186	\$40,622	\$254,564	\$502
403	Ivanhoe	131	\$202,830	\$47,935	\$154,895	\$5,492	\$149,402	\$1,137
2895	Jackson County Central	1,306	\$2,036,260	\$1,029,820	\$1,006,440	\$122,282	\$884,158	\$677
2835	Janesville-Waldo	677	\$1,218,271	\$954,958	\$263,314	\$56,685	\$206,629	\$305
717	Jordan	1,980	\$3,019,476	\$1,683,588	\$1,335,888	\$132,733	\$1,203,156	\$608
204	Kasson-Mantorvil	2,292	\$2,183,221	\$1,050,007	\$1,133,213	\$128,010	\$1,005,204	\$439
36	Kelliher	275	\$581,824	\$376,749	\$205,074	\$20,255	\$184,820	\$672
2172	Kenyon-Wanamingo	891	\$1,456,400	\$741,087	\$715,313	\$55,358	\$659,954	\$741
775	Kerkhoven-Murdoc	721	\$915,620	\$656,649	\$258,971	\$35,557	\$223,413	\$310
739	Kimball	762	\$1,092,174	\$597,969	\$494,205	\$35,788	\$458,418	\$602
2137	Kingsland	651	\$1,023,957	\$412,595	\$611,362	\$61,605	\$549,756	\$845
2171	Kittson Central	291	\$457,743	\$220,653	\$237,090	\$8,363	\$228,727	\$786
2853	Lac Qui Parle	827	\$1,776,431	\$955,576	\$820,855	\$59,913	\$760,942	\$920
300	Lacrescent	1,260	\$2,660,333	\$1,408,937	\$1,251,396	\$96,699	\$1,154,697	\$916
404	Lake Benton	202	\$356,780	\$202,682	\$154,098	\$22,321	\$131,777	\$653
813	Lake City	1,355	\$1,754,998	\$1,017,201	\$737,797	\$80,054	\$657,743	\$485
2071	Lake Crystal-Wel	965	\$1,527,988	\$921,280	\$606,707	\$79,586	\$527,121	\$546
390	Lake Of The Wood	499	\$878,633	\$523,213	\$355,421	\$32,433	\$322,988	\$647
2889	Lake Park-Audubon	753	\$818,988	\$293,250	\$525,738	\$34,385	\$491,353	\$653
381	Lake Superior	1,527	\$2,582,623	\$1,332,733	\$1,249,890	\$66,680	\$1,183,210	\$775
2167	Lakeview	742	\$854,879	\$552,546	\$302,334	\$34,135	\$268,198	\$362
194	Lakeville	11,862	\$24,116,161	\$11,979,301	\$12,136,860	\$1,301,901	\$10,834,959	\$913
356	Lancaster	171	\$312,983	\$172,623	\$140,360	\$9,936	\$130,423	\$765
229	Lanesboro	362	\$469,585	\$310,886	\$158,699	\$5,017	\$153,683	\$424
306	Laporte	315	\$534,708	\$375,446	\$159,262	\$16,872	\$142,389	\$453
499	Leroy	306	\$637,385	\$448,113	\$189,272	\$10,197	\$179,075	\$586
424	Lester Prairie	444	\$472,645	\$181,354	\$291,290	\$27,099	\$264,192	\$595
2397	Lesueur-Henderso	1,121	\$1,883,306	\$1,005,277	\$878,029	\$100,514	\$777,515	\$693
857	Lewiston	807	\$1,108,810	\$709,524	\$399,286	\$36,548	\$362,738	\$449
465	Litchfield	1,732	\$3,233,260	\$1,695,128	\$1,538,132	\$130,151	\$1,407,981	\$813
482	Little Falls	2,688	\$4,922,891	\$2,617,308	\$2,305,583	\$255,598	\$2,049,985	\$763
362	Littlefork-Big F	389	\$571,537	\$424,596	\$146,941	\$30,380	\$116,561	\$299
2753	Long Prairie-Grey Ea	999	\$1,553,353	\$481,111	\$1,072,242	\$74,165	\$998,077	\$999
2184	Luverne	1,309	\$2,378,937	\$1,474,713	\$904,223	\$67,806	\$836,417	\$639
497	Lyle	288	\$467,109	\$310,452	\$156,657	\$26,928	\$129,730	\$450
415	Lynd	193	\$291,556	\$151,729	\$139,827	\$6,978	\$132,849	\$687
238	Mabel-Canton	267	\$320,888	\$164,194	\$156,694	\$15,964	\$140,729	\$527
2180	Maccray	721	\$1,050,901	\$571,704	\$479,198	\$52,656	\$426,542	\$592
837	Madelia	588	\$1,194,559	\$718,592	\$475,967	\$79,522	\$396,445	\$674
432	Mahnomen	651	\$1,079,859	\$206,483	\$873,376	\$40,096	\$833,280	\$1,280
832	Mahtomedi	3,631	\$5,322,530	\$2,519,030	\$2,803,499	\$144,574	\$2,658,926	\$732
77	Mankato	8,847	\$16,038,087	\$10,056,512	\$5,981,575	\$1,065,569	\$4,916,006	\$556
881	Maple Lake	967	\$1,663,935	\$737,874	\$926,061	\$120,861	\$805,200	\$833
2135	Maple River	1,045	\$2,251,298	\$1,493,667	\$757,631	\$88,299	\$669,332	\$641
413	Marshall	2,673	\$4,719,514	\$2,962,556	\$1,756,958	\$180,659	\$1,576,299	\$590

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441	Marshall Cty Central	427	\$606,978	\$356,595	\$250,383	\$20,911	\$229,472	\$538
2448	Martin County	829	\$1,101,525	\$620,654	\$480,871	\$24,409	\$456,462	\$551
4	Mcgregor	477	\$812,138	\$351,282	\$460,856	\$19,314	\$441,542	\$925
763	Medford	960	\$764,468	\$456,434	\$308,035	\$15,241	\$292,794	\$305
740	Melrose	1,525	\$2,157,348	\$1,108,385	\$1,048,963	\$68,438	\$980,525	\$643
821	Menahga	1,059	\$1,347,770	\$773,792	\$573,978	\$34,323	\$539,655	\$510
2711	Mesabi East	1,021	\$2,405,737	\$1,274,703	\$1,131,033	\$124,235	\$1,006,798	\$986
912	Milaca	1,993	\$3,971,611	\$2,174,302	\$1,797,308	\$246,812	\$1,550,497	\$778
635	Milroy	54	\$47,399	-\$8,213	\$55,612	\$0	\$55,612	\$1,031
1	Minneapolis	38,248	\$120,707,497	\$56,143,156	\$64,564,341	\$11,135,979	\$53,428,361	\$1,397
414	Minneota	511	\$580,135	\$460,560	\$119,575	\$13,730	\$105,845	\$207
276	Minnertonka	11,051	\$16,126,794	\$9,902,742	\$6,224,052	\$702,653	\$5,521,399	\$500
2149	Minnewaska	1,231	\$4,714,538	\$3,616,901	\$1,097,637	\$125,019	\$972,618	\$790
129	Montevideo	1,574	\$2,674,652	\$1,640,095	\$1,034,557	\$96,323	\$938,234	\$596
882	Monticello	4,484	\$6,921,906	\$3,114,992	\$3,806,914	\$380,112	\$3,426,802	\$764
152	Moorhead	6,756	\$14,970,226	\$9,167,134	\$5,803,092	\$771,534	\$5,031,558	\$745
97	Moose Lake	712	\$1,074,239	\$802,310	\$271,929	\$18,047	\$253,882	\$357
332	Mora	1,805	\$2,892,266	\$1,444,766	\$1,447,500	\$191,275	\$1,256,225	\$696
2769	Morris Area Public Schools	1,125	\$1,878,415	\$1,292,537	\$585,878	\$71,049	\$514,828	\$458
621	Mounds View	12,190	\$29,805,984	\$18,851,638	\$10,954,345	\$1,438,894	\$9,515,452	\$781
712	Mountain Iron-Bu	543	\$1,624,994	\$1,518,833	\$106,161	\$28,288	\$77,873	\$143
173	Mountain Lake	536	\$736,144	\$392,132	\$344,012	\$47,521	\$296,491	\$553
2169	Murray County	794	\$1,240,747	\$760,147	\$480,601	\$28,273	\$452,328	\$570
319	Nashwauk-Keewati	670	\$1,425,171	\$843,276	\$581,895	\$38,210	\$543,685	\$811
707	Nett Lake	111	\$362,767	\$80,269	\$282,498	\$28,877	\$253,620	\$2,282
308	Nevis	655	\$659,531	\$433,255	\$226,277	\$35,901	\$190,376	\$291
345	New London-Spice	1,562	\$2,639,671	\$1,687,757	\$951,914	\$77,344	\$874,570	\$560
721	New Prague	4,458	\$6,315,627	\$2,994,231	\$3,321,396	\$331,150	\$2,990,245	\$671
88	New Ulm	2,255	\$4,941,781	\$2,456,020	\$2,485,761	\$214,703	\$2,271,058	\$1,007
553	New York Mills	813	\$1,082,892	\$531,699	\$551,193	\$32,259	\$518,935	\$638
507	Nicollet	394	\$479,964	\$284,423	\$195,541	\$13,745	\$181,796	\$461
2215	Norman County East	322	\$490,113	\$259,298	\$230,815	\$11,423	\$219,392	\$681
2527	Norman Cty West	251	\$531,694	\$315,114	\$216,580	\$29,905	\$186,674	\$743
138	North Branch	3,287	\$6,396,879	\$3,236,261	\$3,160,618	\$271,668	\$2,888,949	\$879
622	North St. Paul-M	11,727	\$26,790,113	\$15,143,985	\$11,646,128	\$2,558,768	\$9,087,359	\$775
659	Northfield	4,309	\$8,475,680	\$4,735,240	\$3,740,440	\$337,237	\$3,403,204	\$790
118	Northland	349	\$1,043,851	\$607,125	\$436,726	\$44,606	\$392,120	\$1,125
108	Norwood	1,107	\$1,662,835	\$561,695	\$1,101,140	\$65,790	\$1,035,350	\$935
2168	Nrheg	991	\$1,428,882	\$939,222	\$489,661	\$77,015	\$412,646	\$417
333	Ogilvie	510	\$788,698	\$396,264	\$392,434	\$58,444	\$333,990	\$655
480	Onamia	662	\$2,188,005	\$1,620,800	\$567,205	\$139,494	\$427,711	\$646
278	Orono	3,095	\$4,045,938	\$2,511,833	\$1,534,105	\$128,286	\$1,405,819	\$454
2903	Ortonville	522	\$959,883	\$628,035	\$331,847	\$49,497	\$282,350	\$541
213	Osakis	899	\$1,332,982	\$934,689	\$398,293	\$43,732	\$354,562	\$394
279	Osseo	22,155	\$47,594,002	\$22,095,999	\$25,498,002	\$3,718,991	\$21,779,012	\$983
761	Owatonna	5,299	\$10,535,666	\$5,463,547	\$5,072,119	\$503,513	\$4,568,606	\$862

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
309	Park Rapids	1,674	\$2,783,166	\$1,276,647	\$1,506,519	\$74,681	\$1,431,838	\$855
547	Parkers Prairie	603	\$958,761	\$635,408	\$323,353	\$36,647	\$286,706	\$476
741	Paynesville	1,017	\$1,867,827	\$1,129,971	\$737,856	\$57,073	\$680,783	\$669
548	Pelican Rapids	975	\$1,027,646	\$496,157	\$531,489	\$38,385	\$493,104	\$506
186	Pequot Lakes	1,784	\$2,303,760	\$1,331,792	\$971,968	\$95,471	\$876,497	\$491
549	Perham	1,582	\$2,456,756	\$1,252,319	\$1,204,437	\$134,957	\$1,069,479	\$676
484	Pierz	1,238	\$1,874,075	\$1,160,697	\$713,378	\$69,496	\$643,882	\$520
116	Pillager	1,081	\$1,799,446	\$1,154,884	\$644,563	\$81,524	\$563,039	\$521
578	Pine City	1,758	\$4,675,916	\$3,160,824	\$1,515,092	\$148,139	\$1,366,953	\$778
255	Pine Island	1,378	\$1,429,504	\$662,699	\$766,805	\$87,718	\$679,087	\$493
25	Pine Point	65	\$172,536	\$116,495	\$56,041	\$8,958	\$47,082	\$725
2174	Pine River-Backu	978	\$1,710,542	\$971,441	\$739,101	\$115,278	\$623,823	\$638
2689	Pipestone-Jasper	1,241	\$2,492,721	\$1,513,753	\$978,968	\$93,488	\$885,480	\$714
2899	Plainview-Elgin-Millville	1,588	\$1,695,928	\$969,692	\$726,236	\$62,394	\$663,842	\$418
477	Princeton	3,512	\$5,403,457	\$2,678,111	\$2,725,346	\$279,247	\$2,446,098	\$696
815	Prinsburg	2	\$303,300	\$253,758	\$49,542	\$1,543	\$47,999	#####
719	Prior Lake	8,751	\$13,346,179	\$6,730,085	\$6,616,094	\$821,686	\$5,794,408	\$662
704	Proctor	1,955	\$3,221,339	\$1,870,973	\$1,350,366	\$111,699	\$1,238,667	\$634
195	Randolph	707	\$717,512	\$403,235	\$314,277	\$24,625	\$289,651	\$409
38	Red Lake	1,485	\$3,546,773	\$1,517,087	\$2,029,687	\$308,995	\$1,720,691	\$1,159
2906	Red Lake County Central P	405	\$662,278	\$396,832	\$265,447	\$12,356	\$253,090	\$625
630	Red Lake Falls	389	\$591,536	\$362,627	\$228,909	\$12,582	\$216,327	\$557
2884	Red Rock Central	450	\$554,986	\$243,768	\$311,218	\$34,176	\$277,042	\$616
256	Red Wing	2,977	\$7,084,570	\$3,516,059	\$3,568,511	\$377,300	\$3,191,211	\$1,072
2897	Redwood Area Schools	1,210	\$1,910,622	\$954,395	\$956,227	\$105,838	\$850,390	\$703
2890	Renville Cty West	541	\$1,056,039	\$448,226	\$607,813	\$47,143	\$560,670	\$1,036
280	Richfield	4,727	\$11,133,599	\$4,555,789	\$6,577,810	\$887,610	\$5,690,200	\$1,204
281	Robbinsdale	13,784	\$28,368,556	\$11,275,433	\$17,093,123	\$2,239,207	\$14,853,916	\$1,078
535	Rochester	18,438	\$40,759,522	\$24,670,470	\$16,089,052	\$2,434,084	\$13,654,967	\$741
883	Rockford	1,827	\$2,676,056	\$1,376,065	\$1,299,990	\$115,042	\$1,184,949	\$649
750	Rocori	2,297	\$2,998,175	\$1,715,739	\$1,282,436	\$118,743	\$1,163,692	\$507
682	Roseau	1,265	\$1,868,374	\$1,122,526	\$745,848	\$42,088	\$703,760	\$557
196	Rosemount-Apple	30,099	\$67,574,477	\$39,780,840	\$27,793,638	\$3,712,323	\$24,081,315	\$800
623	Roseville	8,222	\$18,419,595	\$8,913,268	\$9,506,327	\$1,095,642	\$8,410,684	\$1,023
850	Rothsay	309	\$169,072	\$90,433	\$78,638	\$12,225	\$66,413	\$215
2907	Round Lake-Brewster Pub	295	\$221,862	-\$133,393	\$355,256	\$14,614	\$340,642	\$1,156
485	Royalton	1,037	\$1,225,370	\$701,543	\$523,827	\$82,714	\$441,113	\$425
2902	Rtr	621	\$833,825	\$433,423	\$400,402	\$13,190	\$387,212	\$624
139	Rush City	936	\$1,307,602	\$509,166	\$798,436	\$33,632	\$764,804	\$817
239	Rushford-Peterso	731	\$787,817	\$431,462	\$356,355	\$20,786	\$335,569	\$459
748	Sartell	4,155	\$6,050,526	\$3,507,303	\$2,543,223	\$156,659	\$2,386,564	\$574
743	Sauk Centre	1,133	\$1,610,038	\$919,719	\$690,319	\$75,222	\$615,097	\$543
47	Sauk Rapids	4,684	\$7,944,516	\$5,061,867	\$2,882,649	\$377,779	\$2,504,870	\$535
820	Sebeka	541	\$863,007	\$388,035	\$474,972	\$29,879	\$445,093	\$822
720	Shakopee	8,797	\$16,266,970	\$7,742,396	\$8,524,574	\$740,023	\$7,784,551	\$885
2310	Sibley East	1,307	\$1,832,931	\$848,173	\$984,758	\$71,740	\$913,018	\$699

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
84	Sleepy Eye	602	\$940,574	\$499,224	\$441,350	\$47,675	\$393,675	\$654
363	South Koochichin	295	\$571,328	\$389,560	\$181,768	\$37,801	\$143,966	\$488
6	South St. Paul	3,813	\$7,286,889	\$3,327,775	\$3,959,114	\$499,682	\$3,459,433	\$907
833	South Washington	19,435	\$37,105,890	\$19,315,773	\$17,790,117	\$2,128,291	\$15,661,826	\$806
500	Southland	479	\$929,912	\$665,271	\$264,642	\$40,401	\$224,241	\$468
297	Spring Grove	376	\$421,947	\$208,965	\$212,982	\$16,952	\$196,030	\$522
16	Spring Lake Park	6,084	\$7,930,086	\$3,267,624	\$4,662,463	\$758,442	\$3,904,021	\$642
85	Springfield	637	\$751,788	\$315,673	\$436,115	\$37,571	\$398,544	\$626
282	St. Anthony-New	1,997	\$2,414,921	\$997,695	\$1,417,227	\$79,929	\$1,337,298	\$670
858	St. Charles	1,080	\$1,057,427	\$661,364	\$396,064	\$42,388	\$353,675	\$327
75	St. Clair	742	\$769,501	\$540,338	\$229,163	\$28,951	\$200,212	\$270
742	St. Cloud	10,924	\$28,498,617	\$15,681,994	\$12,816,622	\$1,156,923	\$11,659,700	\$1,067
15	St. Francis	4,975	\$10,542,744	\$7,124,356	\$3,418,387	\$367,317	\$3,051,071	\$613
840	St. James	1,064	\$1,937,308	\$998,756	\$938,552	\$64,101	\$874,451	\$822
2142	St. Louis County	2,038	\$4,223,754	\$2,241,269	\$1,982,485	\$156,790	\$1,825,694	\$896
283	St. Louis Park	5,073	\$9,284,281	\$3,941,511	\$5,342,771	\$496,762	\$4,846,009	\$955
885	St. Michael-Albe	6,604	\$5,785,924	\$2,416,955	\$3,368,969	\$284,142	\$3,084,827	\$467
625	St. Paul	40,177	\$105,897,180	\$56,533,844	\$49,363,337	\$6,722,212	\$42,641,125	\$1,061
508	St. Peter	2,242	\$4,093,616	\$2,242,216	\$1,851,400	\$326,968	\$1,524,432	\$680
2170	Staples-Motley	1,285	\$2,662,730	\$1,356,305	\$1,306,425	\$130,074	\$1,176,351	\$916
2856	Stephen-Argyle	339	\$568,175	\$345,768	\$222,406	\$9,335	\$213,071	\$629
534	Stewartville	2,218	\$3,167,095	\$1,802,492	\$1,364,603	\$154,587	\$1,210,016	\$545
834	Stillwater	9,166	\$17,482,250	\$8,584,476	\$8,897,773	\$880,120	\$8,017,654	\$875
486	Swanville	327	\$441,420	\$283,014	\$158,406	\$11,791	\$146,615	\$448
564	Thief River Fall	2,207	\$2,709,584	\$1,528,033	\$1,181,551	\$80,566	\$1,100,985	\$499
2904	Tracy-Balaton	815	\$1,076,171	\$520,981	\$555,189	\$54,221	\$500,968	\$615
2905	Tri-City United	2,062	\$3,273,078	\$1,639,669	\$1,633,408	\$166,307	\$1,467,101	\$712
2358	Tri-County	207	\$364,546	\$174,243	\$190,303	\$3,765	\$186,538	\$902
2125	Triton	1,258	\$1,400,702	\$638,159	\$762,543	\$96,931	\$665,611	\$529
458	Truman	221	\$311,851	\$47,906	\$263,945	\$15,446	\$248,499	\$1,126
914	Ulen-Hitterdal	346	\$431,912	\$245,057	\$186,855	\$26,854	\$160,002	\$462
550	Underwood	649	\$562,402	\$358,485	\$203,917	\$13,591	\$190,325	\$293
2134	United South Central	750	\$1,808,890	\$851,808	\$957,082	\$75,782	\$881,300	\$1,175
487	Upsala	385	\$433,911	\$229,520	\$204,391	\$29,618	\$174,774	\$454
818	Verndale	578	\$793,953	\$604,058	\$189,895	\$51,095	\$138,800	\$240
706	Virginia	1,834	\$3,163,476	\$2,069,516	\$1,093,960	\$142,397	\$951,563	\$519
811	Wabasha	619	\$1,109,121	\$647,970	\$461,151	\$49,924	\$411,227	\$664
640	Wabasso	426	\$404,528	\$213,039	\$191,490	\$20,636	\$170,853	\$401
110	Waconia	4,217	\$6,804,751	\$3,489,125	\$3,315,626	\$192,546	\$3,123,080	\$741
2155	Wadena-Deer Creek	1,093	\$1,836,171	\$581,934	\$1,254,236	\$93,161	\$1,161,076	\$1,062
113	Walker-Akeley	786	\$1,784,819	\$997,721	\$787,098	\$57,207	\$729,890	\$928
2176	Warren-Alvarado-	470	\$723,719	\$366,508	\$357,210	\$34,424	\$322,786	\$687
690	Warroad	1,098	\$1,762,169	\$915,357	\$846,812	\$55,448	\$791,364	\$721
829	Waseca	2,030	\$3,961,233	\$2,786,432	\$1,174,801	\$176,868	\$997,933	\$492
111	Watertown-Mayer	1,708	\$3,098,901	\$1,650,676	\$1,448,226	\$137,824	\$1,310,401	\$767
2143	Waterville-Elysian-Morrisc	873	\$1,473,813	\$856,692	\$617,121	\$47,503	\$569,619	\$653

ISD#	School District	Adjusted Pupil Units	Sped Ed Expenditure	Categorical Revenue	Gross Cross Subsidy	Adj. Gen Rev for SpEd	Adj Net Cross Subsidy	Per Pupil
435	Waubun	605	\$1,222,436	\$586,274	\$636,161	\$56,701	\$579,460	\$958
284	Wayzata	11,863	\$17,860,463	\$8,096,018	\$9,764,445	\$702,979	\$9,061,467	\$764
2342	West Central Area	790	\$931,118	\$383,797	\$547,321	\$42,563	\$504,758	\$639
197	West St. Paul	5,333	\$12,265,245	\$6,887,570	\$5,377,676	\$847,296	\$4,530,379	\$850
2898	Westbrook-Walnut Grove	424	\$655,294	\$328,420	\$326,874	\$32,402	\$294,472	\$695
277	Westonka	2,498	\$4,439,575	\$2,037,965	\$2,401,610	\$239,434	\$2,162,176	\$865
803	Wheaton	436	\$735,086	\$491,565	\$243,521	\$20,507	\$223,014	\$512
624	White Bear Lake	8,949	\$19,718,734	\$8,755,738	\$10,962,996	\$1,018,067	\$9,944,929	\$1,111
347	Willmar	4,439	\$9,215,925	\$5,948,448	\$3,267,478	\$337,506	\$2,929,972	\$660
577	Willow River	471	\$675,291	\$422,802	\$252,489	\$28,418	\$224,072	\$475
177	Windom	1,136	\$2,101,961	\$1,252,064	\$849,897	\$80,865	\$769,032	\$677
2609	Win-E-Mac	474	\$761,713	\$381,284	\$380,429	\$9,209	\$371,220	\$784
861	Winona	3,367	\$10,464,996	\$6,064,757	\$4,400,239	\$498,922	\$3,901,317	\$1,159
518	Worthington	3,380	\$5,570,797	\$3,628,731	\$1,942,065	\$202,651	\$1,739,414	\$515
100	Wrenshall	354	\$444,158	\$252,420	\$191,738	\$11,276	\$180,462	\$510
2190	Yellow Medicine East	823	\$1,959,358	\$1,062,440	\$896,918	\$93,756	\$803,162	\$976
2805	Zumbrota-Mazeppa	1,266	\$1,824,140	\$1,012,637	\$811,503	\$64,545	\$746,958	\$590

SEE districts highlighted

[Data from MDE's June 2017 Cross Subsidy Report](#)