

Special Education Cross Subsidy
 Unfunded Cost of Special Education Mandated Services for FY17

ISD#	District	Adjusted Pupil Units (APU)	Special Education Expenditure	Categorical Revenue	Gross Cross-Subsidy	Adj. Gen Rev for SpEd	Adj. Net Cross-Subsidy	Cross Subsidy Per Pupil (APU)
2396	A.C.G.C.	893	\$1,605,346	\$897,664	\$707,682	\$73,570	\$634,112	\$710
2854	Ada-Borup	588	\$919,599	\$485,425	\$434,175	\$51,441	\$382,734	\$651
511	Adrian	616	\$799,910	\$499,869	\$300,040	\$15,222	\$284,818	\$462
1	Aitkin	1,281	\$2,217,644	\$1,154,273	\$1,063,371	\$65,132	\$998,239	\$779
745	Albany	1,891	\$2,963,824	\$1,682,229	\$1,281,595	\$115,364	\$1,166,231	\$617
241	Albert Lea	3,728	\$10,689,479	\$6,801,981	\$3,887,498	\$588,777	\$3,298,721	\$885
242	Alden	531	\$813,590	\$528,530	\$285,059	\$63,216	\$221,844	\$418
206	Alexandria	4,475	\$10,011,499	\$5,939,974	\$4,071,524	\$618,645	\$3,452,880	\$772
876	Annandale	1,983	\$3,375,055	\$1,876,716	\$1,498,339	\$169,709	\$1,328,631	\$670
11	Anoka-Hennepin	41,870	\$95,182,316	\$55,864,412	\$39,317,904	\$5,848,219	\$33,469,684	\$799
261	Ashby	296	\$285,187	\$194,349	\$90,838	\$5,580	\$85,258	\$288
492	Austin	5,292	\$11,103,667	\$6,598,665	\$4,505,002	\$988,353	\$3,516,649	\$665
676	Badger	264	\$306,033	\$193,039	\$112,994	\$12,447	\$100,547	\$380
162	Bagley	1,124	\$1,912,017	\$1,219,562	\$692,455	\$131,474	\$560,980	\$499
146	Barnesville	919	\$1,091,859	\$556,294	\$535,566	\$48,475	\$487,091	\$530
91	Barnum	833	\$1,393,877	\$931,483	\$462,393	\$36,518	\$425,876	\$511
542	Battle Lake	499	\$518,561	\$218,075	\$300,486	\$10,022	\$290,465	\$582
726	Becker	3,110	\$4,343,268	\$2,277,748	\$2,065,520	\$192,001	\$1,873,520	\$602
2364	Belgrade-Brooten-Elrosa	672	\$1,035,715	\$516,906	\$518,809	\$41,036	\$477,773	\$711
716	Belle Plaine	1,773	\$2,858,474	\$1,331,237	\$1,527,237	\$172,732	\$1,354,506	\$764
31	Bemidji	5,512	\$13,803,800	\$8,693,782	\$5,110,018	\$940,807	\$4,169,211	\$756
777	Benson	905	\$1,847,622	\$1,263,044	\$584,578	\$80,799	\$503,779	\$557
786	Bertha-Hewitt	494	\$847,487	\$549,707	\$297,780	\$43,295	\$254,485	\$516
727	Big Lake	3,373	\$6,350,426	\$2,633,633	\$3,716,793	\$370,139	\$3,346,653	\$992
2534	Bird Island-Olivia-Lake Lillian	746	\$964,680	\$378,970	\$585,710	\$51,091	\$534,619	\$717
32	Blackduck	665	\$1,645,967	\$1,072,117	\$573,849	\$25,096	\$548,753	\$826
756	Bloomington	802	\$955,878	\$580,501	\$375,377	\$67,661	\$307,716	\$384
271	Bloomington	11,389	\$28,358,831	\$17,006,529	\$11,352,303	\$1,876,749	\$9,475,553	\$832
2860	Blue Earth Area	1,248	\$1,758,363	\$766,502	\$991,860	\$107,656	\$884,204	\$709
314	Braham	792	\$1,071,394	\$490,638	\$580,755	\$43,509	\$537,246	\$678
181	Brainerd	7,119	\$19,863,078	\$12,888,598	\$6,974,480	\$1,146,623	\$5,827,857	\$819
2908	Brandon-Evansville	498	\$480,329	\$196,979	\$283,350	\$31,629	\$251,721	\$505
846	Breckenridge	722	\$1,107,083	\$738,657	\$368,426	\$36,357	\$332,069	\$460
286	Brooklyn Center	2,658	\$3,839,846	\$1,184,101	\$2,655,745	\$453,886	\$2,201,859	\$828
787	Browerville	401	\$767,633	\$552,524	\$215,109	\$27,054	\$188,055	\$469
801	Browns Valley	148	\$272,717	\$190,431	\$82,286	\$5,924	\$76,362	\$515
2159	Buffalo Lake-Hector	584	\$896,784	\$340,796	\$555,987	\$61,401	\$494,586	\$847

ISD#	District	Adjusted Pupil Units (APU)	Special Education Expenditure	Categorical Revenue	Gross Cross-Subsidy	Adj. Gen Rev for SpEd	Adj. Net Cross-Subsidy	Cross Subsidy Per Pupil (APU)
877	Buffalo-Hanover-Montrose	6,343	\$12,727,052	\$6,611,895	\$6,115,157	\$623,185	\$5,491,972	\$866
191	Burnsville	9,932	\$24,504,894	\$13,294,473	\$11,210,421	\$1,344,843	\$9,865,577	\$993
836	Butterfield	228	\$399,570	\$218,354	\$181,216	\$23,288	\$157,928	\$691
531	Byron	2,205	\$2,562,620	\$1,387,803	\$1,174,816	\$153,475	\$1,021,342	\$463
299	Caledonia	733	\$1,217,097	\$572,622	\$644,475	\$52,722	\$591,753	\$808
911	Cambridge-Isanti	5,398	\$10,403,798	\$5,346,012	\$5,057,787	\$663,149	\$4,394,638	\$814
852	Campbell-Tintah	157	\$218,881	\$120,861	\$98,020	\$16,175	\$81,845	\$520
891	Canby	590	\$650,097	\$404,638	\$245,459	\$40,932	\$204,527	\$347
252	Cannon Falls	1,248	\$1,841,561	\$934,148	\$907,413	\$78,784	\$828,629	\$664
93	Carlton	510	\$864,394	\$468,152	\$396,242	\$32,631	\$363,611	\$713
115	Cass Lake	1,262	\$3,620,580	\$2,117,573	\$1,503,007	\$277,584	\$1,225,423	\$971
2754	Cedar Mountain	516	\$1,325,163	\$946,706	\$378,457	\$43,950	\$334,507	\$649
12	Centennial	7,122	\$17,989,014	\$12,483,210	\$5,505,804	\$685,330	\$4,820,474	\$677
108	Central	1,106	\$1,638,170	\$515,381	\$1,122,789	\$77,653	\$1,045,136	\$945
227	Chatfield	983	\$859,970	\$463,820	\$396,151	\$22,759	\$373,392	\$380
2144	Chisago Lakes	3,677	\$8,727,277	\$4,960,786	\$3,766,491	\$331,037	\$3,435,454	\$934
695	Chisholm	819	\$1,613,026	\$700,155	\$912,871	\$68,299	\$844,572	\$1,031
771	Chokio-Alberta	178	\$272,785	\$143,124	\$129,661	\$20,375	\$109,285	\$613
2311	Clearbrook-Gonvick	463	\$816,079	\$433,282	\$382,797	\$36,007	\$346,790	\$750
391	Cleveland	546	\$294,316	\$217,174	\$77,142	\$11,577	\$65,565	\$120
592	Climax	231	\$317,625	\$246,685	\$70,939	\$5,609	\$65,331	\$283
2888	Clinton-Graceville-Beardsley	379	\$535,962	\$414,764	\$121,198	\$31,514	\$89,684	\$236
94	Cloquet	2,930	\$5,517,243	\$3,336,756	\$2,180,487	\$347,812	\$1,832,675	\$625
13	Columbia Heights	3,659	\$7,643,985	\$2,529,454	\$5,114,531	\$954,955	\$4,159,576	\$1,137
81	Comfrey	168	\$329,991	\$211,990	\$118,001	\$6,601	\$111,400	\$663
166	Cook County	514	\$1,023,246	\$395,355	\$627,892	\$68,923	\$558,969	\$1,088
95	Cromwell	371	\$431,815	\$285,706	\$146,108	\$14,026	\$132,083	\$356
593	Crookston	1,311	\$2,519,801	\$1,498,498	\$1,021,303	\$98,573	\$922,730	\$704
182	Crosby-Ironton	1,154	\$2,964,401	\$1,630,630	\$1,333,770	\$121,313	\$1,212,457	\$1,051
466	Dassel-Cokato	2,467	\$3,570,620	\$2,204,247	\$1,366,372	\$186,519	\$1,179,854	\$478
378	Dawson	594	\$1,168,730	\$684,537	\$484,192	\$72,900	\$411,293	\$693
317	Deer River	985	\$3,244,070	\$2,165,617	\$1,078,453	\$169,304	\$909,148	\$923
879	Delano	2,750	\$4,268,757	\$2,326,692	\$1,942,066	\$173,163	\$1,768,902	\$643
22	Detroit Lakes	3,283	\$6,609,731	\$4,570,120	\$2,039,611	\$417,591	\$1,622,020	\$494
2164	Dilworth-Glyndon-Felton	1,771	\$2,353,152	\$1,507,640	\$845,512	\$76,616	\$768,896	\$434
533	Dover-Eyota	1,230	\$1,314,168	\$853,892	\$460,276	\$30,454	\$429,822	\$350
709	Duluth	8,805	\$22,687,492	\$12,012,337	\$10,675,155	\$1,258,630	\$9,416,525	\$1,070
2759	Eagle Valley	229	\$171,556	-\$83,275	\$254,831	\$18,001	\$236,830	\$1,036
2580	East Central	783	\$1,502,374	\$641,737	\$860,637	\$108,140	\$752,497	\$961
595	East Grand Forks	2,027	\$2,882,408	\$1,865,502	\$1,016,906	\$80,528	\$936,378	\$462
112	Eastern Carver County	10,428	\$18,056,158	\$9,771,997	\$8,284,160	\$804,903	\$7,479,258	\$717
272	Eden Prairie	9,829	\$19,209,078	\$10,985,375	\$8,223,703	\$1,004,663	\$7,219,040	\$734
463	Eden Valley	1,046	\$1,442,938	\$842,511	\$600,427	\$78,095	\$522,332	\$500

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581	Edgerton	429	\$578,904	\$485,791	\$93,114	\$25,606	\$67,508	\$158
273	Edina	9,294	\$16,959,030	\$9,678,612	\$7,280,418	\$530,035	\$6,750,383	\$726
728	Elk River	14,124	\$28,188,645	\$16,639,343	\$11,549,302	\$1,171,827	\$10,377,475	\$735
514	Ellsworth	164	\$313,808	\$178,803	\$135,005	\$12,101	\$122,904	\$749
696	Ely	627	\$856,627	\$651,536	\$205,092	\$32,467	\$172,624	\$275
99	Esko	1,312	\$1,254,555	\$800,608	\$453,947	\$44,485	\$409,462	\$312
2154	Eveleth-Gilbert	1,029	\$1,349,808	\$794,180	\$555,628	\$39,847	\$515,781	\$501
2752	Fairmont Area	1,881	\$3,031,508	\$1,445,898	\$1,585,610	\$150,595	\$1,435,015	\$763
656	Faribault	4,177	\$9,719,380	\$5,714,066	\$4,005,314	\$741,751	\$3,263,563	\$781
192	Farmington	7,798	\$11,984,749	\$5,283,595	\$6,701,154	\$579,960	\$6,121,194	\$785
544	Fergus Falls	3,073	\$3,327,290	\$1,519,991	\$1,807,299	\$212,252	\$1,595,047	\$519
599	Fertile-Beltrami	503	\$729,142	\$448,149	\$280,993	\$12,403	\$268,591	\$534
2198	Fillmore Central	680	\$1,035,225	\$604,255	\$430,970	\$26,989	\$403,981	\$594
600	Fisher	302	\$418,520	\$338,380	\$80,140	\$12,360	\$67,780	\$224
698	Floodwood	246	\$484,591	\$357,260	\$127,331	\$16,857	\$110,474	\$449
51	Foley	2,103	\$3,424,151	\$2,287,290	\$1,136,861	\$95,516	\$1,041,345	\$495
831	Forest Lake	6,911	\$13,677,130	\$7,850,510	\$5,826,621	\$771,571	\$5,055,050	\$731
601	Fosston	713	\$1,188,766	\$722,465	\$466,301	\$34,309	\$431,991	\$606
323	Franconia	34	\$-	-\$16,154	\$16,154	\$-	\$16,154	\$477
23	Frazee-Vergas	967	\$1,870,335	\$1,108,337	\$761,998	\$54,173	\$707,825	\$732
14	Fridley	3,390	\$7,887,273	\$5,288,254	\$2,599,019	\$528,977	\$2,070,042	\$611
505	Fulda	349	\$832,115	\$474,778	\$357,337	\$20,722	\$336,614	\$965
2365	G.F.W.	804	\$1,618,489	\$711,815	\$906,674	\$76,967	\$829,707	\$1,032
2859	Glencoe-Silver Lake	1,733	\$3,532,605	\$1,776,327	\$1,756,277	\$152,636	\$1,603,641	\$925
2886	Glenville-Emmons	354	\$679,265	\$310,282	\$368,983	\$19,178	\$349,805	\$988
253	Goodhue	726	\$605,626	\$234,477	\$371,150	\$22,458	\$348,692	\$480
561	Goodridge	231	\$513,459	\$331,241	\$182,218	\$8,391	\$173,827	\$753
2536	Granada Huntley-East Chain	270	\$267,487	\$78,186	\$189,302	\$19,450	\$169,852	\$630
495	Grand Meadow	480	\$560,798	\$529,733	\$31,065	\$31,065	\$-	\$-
318	Grand Rapids	4,329	\$8,798,513	\$5,076,444	\$3,722,069	\$654,968	\$3,067,100	\$709
2683	Greenbush-Middle River	414	\$852,953	\$381,339	\$471,614	\$16,244	\$455,370	\$1,101
316	Greenway	1,139	\$4,130,132	\$2,744,722	\$1,385,410	\$120,727	\$1,264,683	\$1,110
447	Grygla	169	\$282,782	\$253,369	\$29,413	\$5,644	\$23,769	\$140
768	Hancock	378	\$411,247	\$227,624	\$183,623	\$21,299	\$162,324	\$429
200	Hastings	4,869	\$9,947,178	\$4,991,028	\$4,956,149	\$537,078	\$4,419,072	\$908
150	Hawley	1,086	\$1,144,542	\$603,423	\$541,119	\$62,921	\$478,197	\$441
203	Hayfield	763	\$1,284,120	\$646,443	\$637,677	\$104,067	\$533,610	\$699
402	Hendricks	123	\$212,815	\$171,107	\$41,708	\$9,900	\$31,808	\$258
545	Henning	437	\$607,864	\$252,360	\$355,505	\$42,544	\$312,961	\$716
264	Herman-Norcross	122	\$177,527	\$80,042	\$97,485	\$10,519	\$86,966	\$712
700	Hermantown	2,291	\$3,786,352	\$2,505,544	\$1,280,808	\$90,802	\$1,190,006	\$520
330	Heron Lake-Okabena	316	\$509,802	\$348,923	\$160,879	\$45,202	\$115,677	\$366
701	Hibbing	2,620	\$4,349,180	\$2,736,373	\$1,612,807	\$189,337	\$1,423,470	\$543

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2	Hill City	295	\$621,684	\$377,225	\$244,459	\$26,725	\$217,734	\$738
671	Hills-Beaver Creek	403	\$584,794	\$288,473	\$296,321	\$12,322	\$283,999	\$705
2165	Hinckley-Finlayson	1,016	\$2,154,545	\$878,527	\$1,276,019	\$105,788	\$1,170,231	\$1,151
738	Holdingsford	1,185	\$1,360,706	\$760,146	\$600,560	\$53,043	\$547,517	\$462
270	Hopkins	7,429	\$14,004,861	\$7,094,043	\$6,910,818	\$745,028	\$6,165,789	\$830
294	Houston	2,214	\$2,491,001	\$1,892,081	\$598,919	\$82,607	\$516,313	\$233
2687	Howard Lake-Waverly-Winsted	1,280	\$2,301,935	\$1,273,345	\$1,028,590	\$97,338	\$931,252	\$728
423	Hutchinson	3,129	\$6,177,163	\$3,601,879	\$2,575,284	\$251,441	\$2,323,843	\$743
361	International Falls	1,244	\$1,410,935	\$864,433	\$546,503	\$74,222	\$472,280	\$380
199	Inver Grove Heights	3,966	\$7,583,512	\$3,564,155	\$4,019,357	\$442,082	\$3,577,275	\$902
473	Isle	495	\$769,625	\$429,186	\$340,439	\$44,265	\$296,174	\$599
403	Ivanhoe	153	\$188,944	\$52,605	\$136,340	\$17,519	\$118,821	\$779
2895	Jackson County Central	1,311	\$2,237,744	\$1,236,213	\$1,001,531	\$120,516	\$881,015	\$672
2835	Janesville-Waldorf-Pemberton	693	\$1,241,347	\$1,043,456	\$197,891	\$45,532	\$152,359	\$220
717	Jordan	1,976	\$3,162,357	\$1,772,164	\$1,390,193	\$145,048	\$1,245,145	\$630
204	Kasson-Mantorville	2,311	\$2,207,084	\$1,000,553	\$1,206,531	\$154,874	\$1,051,657	\$455
36	Kelliher	277	\$650,904	\$396,111	\$254,793	\$10,295	\$244,497	\$884
2172	Kenyon-Wanamingo	908	\$1,404,131	\$808,953	\$595,178	\$67,498	\$527,681	\$581
775	Kerkhoven-Murdock-Sunburg	756	\$1,242,247	\$760,603	\$481,644	\$66,775	\$414,869	\$548
739	Kimball	790	\$1,287,744	\$677,013	\$610,731	\$42,524	\$568,207	\$719
2137	Kingsland	638	\$1,176,436	\$420,881	\$755,554	\$65,209	\$690,345	\$1,081
2171	Kittson Central	281	\$463,239	\$248,774	\$214,465	\$4,883	\$209,582	\$746
300	La Crescent-Hokah	1,259	\$2,897,051	\$1,629,670	\$1,267,380	\$90,250	\$1,177,131	\$935
2853	Lac Qui Parle Valley	821	\$1,828,617	\$1,025,842	\$802,775	\$74,255	\$728,520	\$887
404	Lake Benton	214	\$284,319	\$208,452	\$75,868	\$19,758	\$56,110	\$262
813	Lake City	1,375	\$1,662,754	\$1,068,210	\$594,544	\$72,368	\$522,177	\$380
2071	Lake Crystal-Wellcome	965	\$1,637,515	\$967,432	\$670,083	\$85,881	\$584,203	\$605
390	Lake of the Woods	492	\$919,426	\$528,950	\$390,476	\$20,267	\$370,208	\$753
2889	Lake Park Audubon	761	\$829,871	\$379,880	\$449,991	\$32,716	\$417,275	\$548
381	Lake Superior	1,506	\$2,698,208	\$1,460,058	\$1,238,150	\$80,710	\$1,157,440	\$768
2167	Lakeview	710	\$923,967	\$572,116	\$351,852	\$38,812	\$313,040	\$441
194	Lakeville	12,027	\$25,410,720	\$12,798,737	\$12,611,983	\$1,357,607	\$11,254,376	\$936
356	Lancaster	164	\$290,798	\$164,116	\$126,683	\$19,659	\$107,024	\$654
229	Lanesboro	383	\$465,577	\$384,047	\$81,530	\$11,889	\$69,641	\$182
306	Laporte	316	\$565,990	\$391,292	\$174,698	\$19,564	\$155,135	\$492
499	Leroy	303	\$515,131	\$442,295	\$72,835	\$17,697	\$55,138	\$182
424	Lester Prairie	472	\$471,137	\$199,283	\$271,854	\$18,891	\$252,963	\$536
2397	Lesueur-Henderson	1,114	\$1,775,708	\$1,002,655	\$773,054	\$99,335	\$673,718	\$605
857	Lewiston	818	\$1,115,283	\$720,987	\$394,296	\$46,240	\$348,056	\$425
465	Litchfield	1,704	\$3,308,203	\$1,825,699	\$1,482,505	\$135,735	\$1,346,770	\$790
482	Little Falls	2,665	\$5,018,000	\$2,949,237	\$2,068,763	\$282,816	\$1,785,947	\$670
362	Littlefork-Big Falls	385	\$597,970	\$442,893	\$155,077	\$37,101	\$117,976	\$307
2753	Long Prairie-Grey Eagle	985	\$1,501,510	\$585,270	\$916,239	\$67,549	\$848,691	\$862

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2184	Luverne	1,366	\$2,636,533	\$1,543,107	\$1,093,426	\$94,592	\$998,834	\$731
497	Lyle	321	\$522,764	\$351,024	\$171,740	\$42,326	\$129,413	\$403
415	Lynd	200	\$257,816	\$166,965	\$90,852	\$8,964	\$81,887	\$410
2180	M A C C R A Y	754	\$1,168,497	\$605,604	\$562,894	\$61,180	\$501,714	\$665
238	Mabel-Canton	274	\$303,139	\$166,348	\$136,791	\$12,931	\$123,861	\$453
837	Madelia	599	\$1,191,311	\$726,802	\$464,508	\$82,777	\$381,731	\$637
432	Mahnomen	672	\$1,096,752	\$272,115	\$824,637	\$38,867	\$785,770	\$1,169
832	Mahtomedi	3,578	\$6,029,967	\$2,600,683	\$3,429,285	\$184,556	\$3,244,729	\$907
77	Mankato	9,226	\$18,050,589	\$11,062,401	\$6,988,188	\$1,218,319	\$5,769,869	\$625
881	Maple Lake	952	\$1,858,936	\$852,973	\$1,005,964	\$113,531	\$892,432	\$937
2135	Maple River	1,049	\$1,916,013	\$1,547,915	\$368,099	\$95,955	\$272,144	\$259
413	Marshall	2,694	\$5,114,927	\$3,240,548	\$1,874,379	\$235,542	\$1,638,836	\$608
441	Marshall County Central	417	\$627,647	\$404,248	\$223,399	\$15,200	\$208,200	\$499
2448	Martin County West	815	\$1,210,209	\$697,181	\$513,028	\$33,881	\$479,147	\$588
4	McGregor	500	\$821,920	\$415,122	\$406,797	\$34,656	\$372,141	\$744
763	Medford	973	\$956,377	\$511,324	\$445,053	\$26,433	\$418,621	\$430
740	Melrose	1,538	\$2,202,237	\$1,275,246	\$926,991	\$72,890	\$854,101	\$555
821	Menahga	1,067	\$1,479,743	\$842,930	\$636,813	\$31,702	\$605,111	\$567
2711	Mesabi East	1,033	\$2,159,412	\$1,336,696	\$822,717	\$115,178	\$707,539	\$685
912	Milaca	1,987	\$4,422,439	\$2,099,263	\$2,323,176	\$246,476	\$2,076,700	\$1,045
635	Milroy	53	\$46,832	-\$7,653	\$54,485	\$-	\$54,485	\$1,025
1	Minneapolis	38,283	\$121,041,505	\$54,665,694	\$66,375,811	\$11,048,799	\$55,327,012	\$1,445
414	Minneota	503	\$583,337	\$457,506	\$125,831	\$15,872	\$109,959	\$218
276	Minnetonka	11,465	\$16,784,726	\$10,813,264	\$5,971,462	\$694,691	\$5,276,771	\$460
2149	Minnewaska	1,274	\$5,134,331	\$4,167,088	\$967,243	\$125,080	\$842,163	\$661
129	Montevideo	1,659	\$2,946,301	\$1,789,147	\$1,157,154	\$124,873	\$1,032,281	\$622
882	Monticello	4,444	\$7,337,571	\$3,272,194	\$4,065,377	\$429,702	\$3,635,676	\$818
152	Moorhead	7,105	\$16,337,169	\$10,256,449	\$6,080,720	\$948,224	\$5,132,496	\$722
97	Moose Lake	705	\$1,213,181	\$806,315	\$406,866	\$26,963	\$379,903	\$539
332	Mora	1,846	\$2,919,899	\$1,622,790	\$1,297,109	\$212,002	\$1,085,107	\$588
2769	Morris Area	1,105	\$1,936,055	\$1,260,047	\$676,008	\$73,428	\$602,580	\$545
621	Mounds View	12,351	\$28,433,538	\$20,183,329	\$8,250,209	\$1,496,796	\$6,753,412	\$547
712	Mountain Iron-Buhl	522	\$962,628	\$909,411	\$53,217	\$53,217	\$-	\$-
173	Mountain Lake	537	\$725,955	\$400,160	\$325,794	\$44,661	\$281,134	\$523
2169	Murray County	799	\$1,266,666	\$775,572	\$491,094	\$46,733	\$444,361	\$556
2168	N.R.H.E.G.	1,000	\$1,459,414	\$955,454	\$503,961	\$98,356	\$405,605	\$406
319	Nashwauk-Keewatin	662	\$1,444,791	\$993,428	\$451,363	\$35,928	\$415,436	\$628
707	Nett Lake	109	\$270,912	\$73,457	\$197,456	\$15,312	\$182,144	\$1,677
308	Nevis	664	\$735,199	\$463,778	\$271,421	\$37,408	\$234,013	\$352
345	New London-Spicer	1,617	\$2,924,965	\$1,959,653	\$965,312	\$69,801	\$895,510	\$554
721	New Prague	4,499	\$6,491,192	\$3,325,046	\$3,166,146	\$328,820	\$2,837,326	\$631
88	New Ulm	2,342	\$5,219,471	\$2,632,457	\$2,587,015	\$261,756	\$2,325,259	\$993
553	New York Mills	801	\$1,100,081	\$617,240	\$482,841	\$30,814	\$452,028	\$564

ISD#	District	Adjusted Pupil Units (APU)	Special Education Expenditure	Categorical Revenue	Gross Cross-Subsidy	Adj. Gen Rev for SpEd	Adj. Net Cross-Subsidy	Cross Subsidy Per Pupil (APU)
507	Nicollet	411	\$543,865	\$285,756	\$258,109	\$13,773	\$244,335	\$595
2215	Norman County East	304	\$545,974	\$259,611	\$286,363	\$14,470	\$271,893	\$893
2527	Norman County West	281	\$534,748	\$334,860	\$199,888	\$41,449	\$158,439	\$565
138	North Branch	3,264	\$6,361,464	\$3,559,036	\$2,802,428	\$266,034	\$2,536,394	\$777
622	North St. Paul-Maplewood Oakdale	11,522	\$28,367,447	\$15,443,078	\$12,924,369	\$2,726,262	\$10,198,106	\$885
659	Northfield	4,392	\$8,816,789	\$4,771,236	\$4,045,554	\$400,435	\$3,645,119	\$830
118	Northland Community	348	\$1,133,797	\$636,315	\$497,482	\$84,458	\$413,024	\$1,187
333	Ogilvie	531	\$777,394	\$394,721	\$382,673	\$66,300	\$316,373	\$596
480	Onamia	645	\$2,435,212	\$1,668,229	\$766,983	\$179,357	\$587,625	\$911
278	Orono	3,091	\$4,374,709	\$2,595,524	\$1,779,185	\$134,135	\$1,645,050	\$532
2903	Ortonville	534	\$1,109,164	\$644,817	\$464,346	\$71,239	\$393,107	\$736
213	Osakis	896	\$1,323,829	\$941,498	\$382,331	\$46,175	\$336,155	\$375
279	Osseo	22,569	\$48,751,355	\$22,276,939	\$26,474,416	\$3,901,846	\$22,572,570	\$1,000
761	Owatonna	5,351	\$10,725,248	\$6,105,667	\$4,619,581	\$650,920	\$3,968,662	\$742
309	Park Rapids	1,734	\$2,940,465	\$1,488,257	\$1,452,208	\$109,826	\$1,342,382	\$774
547	Parkers Prairie	614	\$1,089,133	\$696,430	\$392,702	\$55,359	\$337,344	\$550
741	Paynesville	1,039	\$1,965,762	\$1,294,244	\$671,518	\$55,794	\$615,724	\$592
548	Pelican Rapids	959	\$1,085,740	\$535,221	\$550,519	\$32,711	\$517,809	\$540
186	Pequot Lakes	1,828	\$2,354,360	\$1,369,527	\$984,833	\$119,467	\$865,366	\$473
549	Perham	1,579	\$2,569,561	\$1,469,135	\$1,100,426	\$179,930	\$920,496	\$583
484	Pierz	1,298	\$1,903,514	\$1,211,184	\$692,330	\$79,373	\$612,957	\$472
116	Pillager	1,138	\$1,977,234	\$1,262,432	\$714,802	\$97,007	\$617,795	\$543
578	Pine City	1,794	\$4,318,706	\$3,239,539	\$1,079,168	\$135,832	\$943,336	\$526
255	Pine Island	1,391	\$1,518,662	\$776,128	\$742,534	\$77,801	\$664,733	\$478
25	Pine Point	60	\$173,788	\$109,061	\$64,727	\$-	\$64,727	\$1,073
2174	Pine River-Backus	1,006	\$1,803,289	\$1,056,350	\$746,939	\$120,902	\$626,037	\$622
2689	Pipestone-Jasper	1,233	\$2,504,294	\$1,522,513	\$981,780	\$121,410	\$860,371	\$698
2899	Plainview-Elgin-Millville	1,591	\$1,957,508	\$1,123,683	\$833,825	\$40,480	\$793,346	\$499
477	Princeton	3,498	\$5,746,354	\$3,221,765	\$2,524,589	\$309,354	\$2,215,235	\$633
815	Prinsburg	2	\$335,615	\$300,565	\$35,051	\$1,211	\$33,840	\$13,869
719	Prior Lake-Savage	9,187	\$14,547,922	\$7,630,597	\$6,917,326	\$865,515	\$6,051,810	\$659
704	Proctor	1,989	\$3,138,322	\$2,109,125	\$1,029,196	\$103,710	\$925,486	\$465
195	Randolph	710	\$784,396	\$405,203	\$379,193	\$24,894	\$354,299	\$499
38	Red Lake	1,586	\$3,764,496	\$1,694,867	\$2,069,629	\$336,917	\$1,732,712	\$1,092
2906	Red Lake County Central	415	\$687,181	\$419,367	\$267,814	\$8,270	\$259,544	\$625
630	Red Lake Falls	388	\$516,194	\$366,344	\$149,851	\$28,808	\$121,043	\$312
2884	Red Rock Central	465	\$423,156	\$249,991	\$173,164	\$43,727	\$129,437	\$278
256	Red Wing	2,951	\$6,987,953	\$3,592,191	\$3,395,762	\$395,970	\$2,999,792	\$1,017
2897	Redwood Area	1,198	\$2,091,263	\$1,077,756	\$1,013,507	\$128,526	\$884,981	\$739
2890	Renville County West	557	\$1,133,455	\$559,049	\$574,406	\$52,752	\$521,654	\$937
280	Richfield	4,743	\$10,995,359	\$5,142,892	\$5,852,467	\$930,905	\$4,921,562	\$1,038
281	Robbinsdale	13,569	\$28,653,328	\$10,223,337	\$18,429,991	\$2,349,041	\$16,080,950	\$1,185
535	Rochester	18,653	\$44,793,374	\$25,921,473	\$18,871,901	\$2,857,502	\$16,014,399	\$859

ISD#	District	Adjusted Pupil Units (APU)	Special Education Expenditure	Categorical Revenue	Gross Cross-Subsidy	Adj. Gen Rev for SpEd	Adj. Net Cross-Subsidy	Cross Subsidy Per Pupil (APU)
883	Rockford	1,828	\$2,553,238	\$1,475,897	\$1,077,341	\$124,843	\$952,498	\$521
750	Rocori	2,287	\$3,260,300	\$1,994,212	\$1,266,088	\$135,560	\$1,130,527	\$494
682	Roseau	1,256	\$1,779,520	\$1,132,615	\$646,905	\$42,619	\$604,286	\$481
196	Rosemount-Apple Valley-Eagan	30,494	\$71,069,327	\$42,675,181	\$28,394,146	\$3,853,871	\$24,540,275	\$805
623	Roseville	8,307	\$19,138,285	\$9,269,789	\$9,868,495	\$1,149,211	\$8,719,284	\$1,050
850	Rothsay	314	\$201,557	\$118,924	\$82,634	\$10,111	\$72,523	\$231
2907	Round Lake-Brewster	316	\$164,445	-\$122,921	\$287,366	\$19,183	\$268,183	\$849
485	Royalton	1,006	\$1,299,917	\$663,101	\$636,816	\$82,926	\$553,890	\$551
2902	RTR	605	\$954,073	\$502,719	\$451,354	\$15,992	\$435,362	\$719
139	Rush City	944	\$1,432,108	\$568,190	\$863,918	\$50,211	\$813,707	\$862
239	Rushford-Peterson	723	\$773,815	\$408,885	\$364,930	\$29,329	\$335,602	\$464
748	Sartell	4,219	\$6,497,352	\$3,823,730	\$2,673,622	\$186,710	\$2,486,912	\$589
743	Sauk Centre	1,153	\$1,753,342	\$976,631	\$776,711	\$99,760	\$676,951	\$587
47	Sauk Rapids	4,783	\$8,645,987	\$5,627,170	\$3,018,817	\$439,880	\$2,578,936	\$539
820	Sebeka	561	\$994,409	\$436,864	\$557,545	\$44,024	\$513,520	\$916
720	Shakopee	8,982	\$17,417,425	\$8,548,665	\$8,868,761	\$854,871	\$8,013,890	\$892
2310	Sibley East	1,283	\$1,845,235	\$867,176	\$978,059	\$88,757	\$889,302	\$693
84	Sleepy Eye	623	\$914,673	\$471,060	\$443,613	\$61,432	\$382,181	\$613
363	South Koochiching	297	\$530,574	\$418,935	\$111,639	\$39,087	\$72,552	\$244
6	South St. Paul	3,836	\$6,958,506	\$3,604,618	\$3,353,888	\$488,642	\$2,865,246	\$747
833	South Washington County	19,826	\$41,607,180	\$22,687,261	\$18,919,919	\$2,386,350	\$16,533,569	\$834
500	Southland	485	\$951,893	\$648,297	\$303,595	\$41,875	\$261,720	\$540
297	Spring Grove	387	\$481,521	\$220,380	\$261,142	\$25,650	\$235,492	\$609
16	Spring Lake Park	6,242	\$8,203,222	\$3,526,858	\$4,676,364	\$694,325	\$3,982,040	\$638
85	Springfield	627	\$729,425	\$332,352	\$397,073	\$31,797	\$365,277	\$583
282	St. Anthony-New Brighton	2,021	\$2,554,260	\$1,178,095	\$1,376,165	\$105,010	\$1,271,155	\$629
858	St. Charles	1,057	\$1,094,287	\$570,222	\$524,065	\$53,395	\$470,670	\$445
75	St. Clair	724	\$668,597	\$576,216	\$92,381	\$20,146	\$72,235	\$100
742	St. Cloud	10,663	\$31,219,271	\$16,069,851	\$15,149,420	\$1,476,695	\$13,672,724	\$1,282
15	St. Francis	4,948	\$11,263,356	\$7,282,991	\$3,980,366	\$443,055	\$3,537,311	\$715
840	St. James	1,112	\$1,836,640	\$1,010,558	\$826,082	\$91,735	\$734,347	\$660
2142	St. Louis County	2,068	\$4,532,260	\$2,451,135	\$2,081,125	\$157,998	\$1,923,127	\$930
283	St. Louis Park	5,083	\$9,331,708	\$4,635,624	\$4,696,084	\$533,656	\$4,162,428	\$819
885	St. Michael-Albertville	6,783	\$6,789,027	\$2,759,529	\$4,029,498	\$377,265	\$3,652,233	\$538
625	St. Paul	39,649	\$105,977,500	\$59,126,325	\$46,851,174	\$7,124,663	\$39,726,511	\$1,002
508	St. Peter	2,302	\$4,159,018	\$2,221,706	\$1,937,313	\$360,867	\$1,576,445	\$685
2170	Staples-Motley	1,256	\$2,815,628	\$1,436,339	\$1,379,288	\$172,143	\$1,207,145	\$961
2856	Stephen-Argyle Central	321	\$688,257	\$350,241	\$338,015	\$8,517	\$329,498	\$1,026
534	Stewartville	2,255	\$3,283,659	\$1,877,338	\$1,406,321	\$150,024	\$1,256,297	\$557
834	Stillwater	9,282	\$18,697,358	\$8,725,491	\$9,971,867	\$1,014,520	\$8,957,347	\$965
486	Swanville	322	\$423,826	\$280,324	\$143,502	\$12,049	\$131,453	\$408
564	Thief River Falls	2,208	\$2,874,441	\$1,644,201	\$1,230,240	\$110,041	\$1,120,199	\$507
2904	Tracy	803	\$1,369,923	\$578,874	\$791,048	\$74,454	\$716,594	\$892

ISD#	District	Adjusted Pupil Units (APU)	Special Education Expenditure	Categorical Revenue	Gross Cross-Subsidy	Adj. Gen Rev for SpEd	Adj. Net Cross-Subsidy	Cross Subsidy Per Pupil (APU)
2905	Tri-City United	2,067	\$3,347,332	\$1,423,960	\$1,923,372	\$249,344	\$1,674,028	\$810
2358	Tri-County	206	\$382,337	\$157,457	\$224,880	\$9,238	\$215,642	\$1,045
2125	Triton	1,269	\$1,467,204	\$617,694	\$849,510	\$89,297	\$760,212	\$599
458	Truman	229	\$336,273	\$78,639	\$257,634	\$17,323	\$240,311	\$1,050
914	Ulen-Hitterdal	332	\$362,966	\$242,491	\$120,476	\$19,855	\$100,620	\$303
550	Underwood	623	\$583,927	\$384,097	\$199,830	\$8,468	\$191,362	\$307
2134	United South Central	775	\$1,772,267	\$801,001	\$971,266	\$111,973	\$859,294	\$1,108
487	Upsala	396	\$419,355	\$216,386	\$202,969	\$50,481	\$152,488	\$385
818	Verndale	592	\$880,227	\$675,598	\$204,629	\$28,630	\$175,998	\$297
706	Virginia	1,850	\$3,513,636	\$2,224,024	\$1,289,612	\$167,922	\$1,121,690	\$606
811	Wabasha-Kellogg	610	\$1,180,901	\$586,202	\$594,699	\$55,939	\$538,760	\$884
640	Wabasso	424	\$414,559	\$224,492	\$190,067	\$26,322	\$163,745	\$387
110	Waconia	4,258	\$7,883,896	\$4,074,573	\$3,809,322	\$262,438	\$3,546,885	\$833
2155	Wadena-Deer Creek	1,099	\$1,937,105	\$743,596	\$1,193,510	\$140,431	\$1,053,079	\$958
113	Walker-Akeley	802	\$1,739,042	\$1,061,075	\$677,967	\$54,935	\$623,032	\$776
2176	Warren-Alvarado-Oslo	484	\$772,987	\$385,742	\$387,245	\$40,813	\$346,432	\$715
690	Warroad	1,083	\$1,836,153	\$1,214,787	\$621,366	\$57,433	\$563,933	\$521
829	Waseca	2,090	\$4,132,598	\$3,171,621	\$960,976	\$180,303	\$780,674	\$374
111	Watertown-Mayer	1,742	\$3,083,790	\$1,643,484	\$1,440,307	\$155,554	\$1,284,752	\$738
2143	Waterville-Elysian-Morris	841	\$1,516,535	\$915,068	\$601,467	\$72,177	\$529,290	\$630
435	Waubun	685	\$1,270,860	\$719,243	\$551,617	\$69,653	\$481,964	\$704
284	Wayzata	12,383	\$17,997,877	\$8,107,572	\$9,890,306	\$734,715	\$9,155,591	\$739
2342	West Central Area	784	\$1,041,938	\$481,418	\$560,520	\$47,265	\$513,255	\$655
197	West St. Paul-Mendota Heights	5,430	\$12,105,975	\$7,140,000	\$4,965,975	\$911,515	\$4,054,460	\$747
2898	Westbrook-Walnut Grove	433	\$691,754	\$307,474	\$384,280	\$52,644	\$331,636	\$766
277	Westonka	2,544	\$4,537,594	\$2,118,228	\$2,419,367	\$263,901	\$2,155,465	\$847
803	Wheaton	441	\$773,591	\$481,608	\$291,983	\$27,975	\$264,008	\$598
624	White Bear Lake	9,136	\$21,540,788	\$10,102,470	\$11,438,318	\$1,177,124	\$10,261,195	\$1,123
347	Willmar	4,520	\$9,371,193	\$6,226,225	\$3,144,968	\$403,920	\$2,741,048	\$606
577	Willow River	484	\$739,914	\$461,469	\$278,445	\$15,745	\$262,700	\$543
177	Windom	1,159	\$2,307,216	\$1,481,569	\$825,647	\$89,142	\$736,505	\$635
2609	Win-E-Mac	460	\$776,159	\$410,592	\$365,567	\$18,033	\$347,535	\$756
861	Winona	3,307	\$10,816,078	\$6,252,553	\$4,563,525	\$512,134	\$4,051,392	\$1,225
518	Worthington	3,571	\$6,009,686	\$3,699,269	\$2,310,417	\$302,219	\$2,008,198	\$562
100	Wrenshall	372	\$512,125	\$306,241	\$205,884	\$4,814	\$201,071	\$540
2190	Yellow Medicine East	810	\$2,093,870	\$1,093,305	\$1,000,564	\$105,042	\$895,522	\$1,106
2805	Zumbrota-Mazeppa	1,296	\$1,891,341	\$1,065,202	\$826,138	\$73,107	\$753,031	\$581