

**FY21 Special Education Cross Subsidy**

The Unfunded Cost of Providing Mandated Special Education Services

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
2396	A.C.G.C.	848	927	\$868,881	\$1,025	\$937
2854	Ada-Borup	515	559	\$374,051	\$726	\$669
511	Adrian	550	602	\$319,665	\$581	\$531
1	Aitkin	1,146	1,266	\$909,039	\$793	\$718
<b>745</b>	<b>Albany</b>	<b>1,809</b>	<b>1,975</b>	<b>\$1,387,283</b>	<b>\$767</b>	<b>\$702</b>
<b>241</b>	<b>Albert Lea</b>	<b>3,494</b>	<b>3,820</b>	<b>\$4,481,336</b>	<b>\$1,283</b>	<b>\$1,173</b>
242	Alden-Conger	480	526	\$320,256	\$667	\$608
206	Alexandria	4,284	4,700	\$4,488,300	\$1,048	\$955
<b>876</b>	<b>Annandale</b>	<b>1,952</b>	<b>2,132</b>	<b>\$1,700,546</b>	<b>\$871</b>	<b>\$798</b>
<b>11</b>	<b>Anoka-Hennepin</b>	<b>38,564</b>	<b>42,309</b>	<b>\$40,817,151</b>	<b>\$1,058</b>	<b>\$965</b>
261	Ashby	312	339	\$135,214	\$433	\$399
<b>492</b>	<b>Austin</b>	<b>5,146</b>	<b>5,601</b>	<b>\$5,893,992</b>	<b>\$1,145</b>	<b>\$1,052</b>
676	Badger	180	198	\$133,928	\$744	\$677
162	Bagley	1,039	1,137	\$840,358	\$809	\$739
146	Barnesville	875	955	\$530,908	\$607	\$556
91	Barnum	696	768	\$521,918	\$750	\$680
542	Battle Lake	414	453	\$229,893	\$555	\$507
726	Becker	2,902	3,173	\$2,587,505	\$892	\$815
2364	Belgrade-Brooten-Elrosa	620	681	\$477,481	\$770	\$701
<b>716</b>	<b>Belle Plaine</b>	<b>1,599</b>	<b>1,744</b>	<b>\$1,501,486</b>	<b>\$939</b>	<b>\$861</b>
31	Bemidji	5,088	5,559	\$5,584,318	\$1,098	\$1,005
777	Benson	774	849	\$577,421	\$746	\$680
786	Bertha-Hewitt	464	509	\$259,524	\$560	\$510
<b>727</b>	<b>Big Lake</b>	<b>3,090</b>	<b>3,378</b>	<b>\$4,370,754</b>	<b>\$1,414</b>	<b>\$1,294</b>
2534	Bird Island-Olivia-Lake Lillian	623	684	\$506,427	\$813	\$740
32	Blackduck	593	649	\$297,532	\$502	\$458
756	Blooming Prairie	790	859	\$402,364	\$509	\$468
271	Bloomington	10,309	11,306	\$14,375,194	\$1,394	\$1,271
2860	Blue Earth Area	1,044	1,146	\$1,183,877	\$1,134	\$1,033
<b>314</b>	<b>Braham</b>	<b>741</b>	<b>812</b>	<b>\$612,087</b>	<b>\$826</b>	<b>\$753</b>
181	Brainerd	6,664	7,282	\$6,957,496	\$1,044	\$955
2908	Brandon-Evansville	496	540	\$353,417	\$713	\$654
846	Breckenridge	629	692	\$432,384	\$687	\$625
286	Brooklyn Center	2,322	2,570	\$3,141,024	\$1,353	\$1,222
787	Browerville	534	586	\$166,466	\$312	\$284
801	Browns Valley	183	190	\$152,143	\$833	\$800
2159	Buffalo Lk-Hector-Stewart	493	542	\$725,933	\$1,472	\$1,340
<b>877</b>	<b>Buffalo-Hanover-Montrose</b>	<b>5,727</b>	<b>6,284</b>	<b>\$6,037,142</b>	<b>\$1,054</b>	<b>\$961</b>
191	Burnsville	8,067	8,811	\$11,634,659	\$1,442	\$1,321
836	Butterfield	212	232	\$190,844	\$899	\$821
<b>531</b>	<b>Byron</b>	<b>2,247</b>	<b>2,462</b>	<b>\$1,278,983</b>	<b>\$569</b>	<b>\$519</b>
299	Caledonia	704	782	\$745,293	\$1,059	\$953
<b>911</b>	<b>Cambridge-Isanti</b>	<b>4,900</b>	<b>5,350</b>	<b>\$6,083,821</b>	<b>\$1,242</b>	<b>\$1,137</b>
852	Campbell-Tintah	135	147	\$72,106	\$536	\$490
891	Canby	586	646	\$186,289	\$318	\$289
<b>252</b>	<b>Cannon Falls</b>	<b>1,124</b>	<b>1,239</b>	<b>\$1,085,095</b>	<b>\$965</b>	<b>\$876</b>
93	Carlton	387	427	\$369,220	\$954	\$865

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
115	Cass Lake-Bena	1,235	1,336	\$1,435,977	\$1,163	\$1,075
2754	Cedar Mountain	425	473	\$381,699	\$898	\$806
<b>12</b>	<b>Centennial</b>	<b>6,538</b>	<b>7,155</b>	<b>\$6,285,567</b>	<b>\$961</b>	<b>\$878</b>
108	Central	982	1,080	\$1,283,854	\$1,307	\$1,188
227	Chatfield	877	963	\$607,357	\$693	\$631
<b>2144</b>	<b>Chisago Lakes</b>	<b>3,414</b>	<b>3,740</b>	<b>\$3,316,809</b>	<b>\$972</b>	<b>\$887</b>
695	Chisholm	728	796	\$975,137	\$1,340	\$1,224
771	Chokio-Alberta	154	172	\$166,871	\$1,084	\$971
2311	Clearbrook-Gonvick	455	504	\$367,634	\$808	\$730
391	Cleveland	526	579	\$178,178	\$339	\$308
592	Climax-Shelly	215	236	\$96,253	\$448	\$408
2888	Clinton-Graceville-Beardsley	315	344	\$126,555	\$402	\$368
94	Cloquet	2,827	3,060	\$2,416,834	\$855	\$790
13	Columbia Heights	3,354	3,682	\$5,887,898	\$1,755	\$1,599
81	Comfrey	128	143	\$85,361	\$667	\$599
166	Cook County	460	509	\$739,635	\$1,608	\$1,452
95	Cromwell-Wright	302	335	\$157,082	\$520	\$469
593	Crookston	1,133	1,245	\$983,428	\$868	\$790
182	Crosby-Ironton	1,010	1,108	\$1,193,670	\$1,182	\$1,078
<b>466</b>	<b>Dassel-Cokato</b>	<b>2,188</b>	<b>2,398</b>	<b>\$1,046,512</b>	<b>\$478</b>	<b>\$436</b>
378	Dawson-Boyd	563	618	\$442,988	\$787	\$717
317	Deer River	898	978	\$1,330,328	\$1,482	\$1,360
<b>879</b>	<b>Delano</b>	<b>2,440</b>	<b>2,680</b>	<b>\$1,858,664</b>	<b>\$762</b>	<b>\$693</b>
22	Detroit Lakes	2,992	3,278	\$2,908,719	\$972	\$887
2164	Dilworth-Glyndon-Felton	1,685	1,831	\$1,087,123	\$645	\$594
533	Dover-Eyota	1,139	1,247	\$638,706	\$561	\$512
709	Duluth	8,116	8,871	\$8,845,385	\$1,090	\$997
<b>2580</b>	<b>East Central</b>	<b>746</b>	<b>817</b>	<b>\$924,891</b>	<b>\$1,240</b>	<b>\$1,132</b>
595	East Grand Forks	1,971	2,140	\$1,395,574	\$708	\$652
112	Eastern Carver County	9,985	10,944	\$9,549,522	\$956	\$873
272	Eden Prairie	8,691	9,533	\$8,881,941	\$1,022	\$932
463	Eden Valley-Watkins	950	1,049	\$638,579	\$672	\$609
581	Edgerton	424	463	\$157,528	\$371	\$341
273	Edina	8,361	9,146	\$7,984,574	\$955	\$873
728	Elk River	13,534	14,751	\$12,800,085	\$946	\$868
514	Ellsworth	141	155	\$77,106	\$547	\$499
696	Ely	513	563	\$305,831	\$596	\$543
99	Esko	1,258	1,376	\$690,955	\$549	\$502
2154	Eveleth-Gilbert	867	957	\$718,014	\$828	\$750
2752	Fairmont Area	1,682	1,854	\$1,704,284	\$1,013	\$919
<b>656</b>	<b>Faribault</b>	<b>3,433</b>	<b>3,755</b>	<b>\$6,263,901</b>	<b>\$1,824</b>	<b>\$1,668</b>
192	Farmington	7,214	7,896	\$7,903,201	\$1,096	\$1,001
544	Fergus Falls	2,990	3,270	\$2,283,548	\$764	\$698
599	Fertile-Beltrami	457	505	\$283,390	\$620	\$561
2198	Fillmore Central	610	668	\$391,488	\$642	\$586
600	Fisher	248	272	\$71,630	\$289	\$264
698	Floodwood	205	225	\$98,950	\$483	\$440
51	Foley	1,920	2,104	\$1,160,071	\$604	\$551
<b>831</b>	<b>Forest Lake</b>	<b>5,921</b>	<b>6,513</b>	<b>\$6,021,126</b>	<b>\$1,017</b>	<b>\$924</b>
601	Fosston	602	662	\$502,784	\$835	\$759
323	Franconia	27	30	\$40,580	\$1,503	\$1,344
23	Frazee-Vergas	857	942	\$715,623	\$835	\$759
<b>14</b>	<b>Fridley</b>	<b>2,824</b>	<b>3,095</b>	<b>\$2,909,309</b>	<b>\$1,030</b>	<b>\$940</b>
505	Fulda	357	387	\$471,987	\$1,322	\$1,221

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
2365	G.F.W.	689	754	\$969,141	\$1,407	\$1,285
2859	Glencoe-Silver Lake	1,549	1,705	\$1,663,491	\$1,074	\$976
2886	Glenville-Emmons	313	344	\$333,681	\$1,066	\$969
253	Goodhue	716	783	\$406,697	\$568	\$520
561	Goodridge	233	251	\$84,354	\$363	\$336
2536	Granada Huntley-East Chain	301	330	\$181,113	\$602	\$549
495	Grand Meadow	459	502	\$0	\$0	\$0
318	Grand Rapids	4,016	4,407	\$3,265,098	\$813	\$741
2683	Greenbush-Middle River	263	290	\$299,565	\$1,139	\$1,034
316	Greenway	1,043	1,139	\$1,186,814	\$1,138	\$1,042
447	Grygla	141	155	\$38,958	\$276	\$252
768	Hancock	396	432	\$191,200	\$483	\$443
<b>200</b>	<b>Hastings</b>	<b>4,286</b>	<b>4,711</b>	<b>\$4,966,442</b>	<b>\$1,159</b>	<b>\$1,054</b>
150	Hawley	979	1,069	\$596,316	\$609	\$558
203	Hayfield	669	735	\$549,454	\$821	\$747
402	Hendricks	112	120	\$796	\$7	\$7
545	Henning	376	409	\$393,511	\$1,047	\$963
264	Herman-Norcross	89	97	\$55,028	\$618	\$570
700	Hermantown	2,119	2,324	\$1,492,338	\$704	\$642
330	Heron Lake-Okabena	257	284	\$188,156	\$733	\$663
701	Hibbing	2,383	2,597	\$2,069,504	\$868	\$797
2	Hill City	261	286	\$149,222	\$573	\$521
671	Hills-Beaver Creek	368	407	\$270,951	\$736	\$666
<b>2165</b>	<b>Hinckley-Finlayson</b>	<b>973</b>	<b>1,063</b>	<b>\$1,029,343</b>	<b>\$1,058</b>	<b>\$968</b>
738	Holdingsford	1,055	1,158	\$706,890	\$670	\$610
270	Hopkins	6,802	7,454	\$8,001,021	\$1,176	\$1,073
294	Houston	1,805	2,028	\$821,107	\$455	\$405
<b>2687</b>	<b>Howard Lake-Waverly-Winsted</b>	<b>1,261</b>	<b>1,377</b>	<b>\$1,299,707</b>	<b>\$1,031</b>	<b>\$944</b>
<b>423</b>	<b>Hutchinson</b>	<b>2,718</b>	<b>2,977</b>	<b>\$2,637,285</b>	<b>\$970</b>	<b>\$886</b>
361	International Falls	947	1,036	\$730,154	\$771	\$705
199	Inver Grove Heights	3,590	3,930	\$4,294,439	\$1,196	\$1,093
473	Isle	382	422	\$419,419	\$1,098	\$993
403	Ivanhoe	129	138	\$109,163	\$846	\$790
2895	Jackson County Central	1,139	1,244	\$957,372	\$841	\$770
2835	Janesville-Waldorf-Pemberton	656	723	\$362,357	\$552	\$501
<b>717</b>	<b>Jordan</b>	<b>1,897</b>	<b>2,091</b>	<b>\$1,467,439</b>	<b>\$774</b>	<b>\$702</b>
<b>204</b>	<b>Kasson-Mantorville</b>	<b>2,224</b>	<b>2,425</b>	<b>\$1,394,839</b>	<b>\$627</b>	<b>\$575</b>
36	Kelliher	290	316	\$254,151	\$876	\$804
2172	Kenyon-Wanamingo	738	814	\$705,997	\$957	\$867
775	Kerkhoven-Murdock-Sunburg	752	822	\$616,253	\$819	\$749
<b>739</b>	<b>Kimball</b>	<b>715</b>	<b>788</b>	<b>\$438,293</b>	<b>\$613</b>	<b>\$556</b>
2137	Kingsland	568	625	\$922,233	\$1,624	\$1,476
2171	Kittson Central	231	250	\$181,038	\$784	\$723
300	La Crescent-Hokah	1,093	1,209	\$1,255,808	\$1,149	\$1,039
2853	Lac Qui Parle Valley	818	889	\$834,249	\$1,020	\$939
404	Lake Benton	210	224	\$49,665	\$236	\$222
<b>813</b>	<b>Lake City</b>	<b>1,200</b>	<b>1,319</b>	<b>\$585,443</b>	<b>\$488</b>	<b>\$444</b>
2071	Lake Crystal-Wellcome Memorial	940	1,024	\$776,363	\$826	\$758
390	Lake Of The Woods	461	504	\$253,410	\$550	\$503
2889	Lake Park Audubon	738	804	\$646,356	\$876	\$804
381	Lake Superior	1,382	1,524	\$1,582,094	\$1,145	\$1,038
2167	Lakeview	637	695	\$337,805	\$530	\$486
194	Lakeville	11,671	12,800	\$13,996,934	\$1,199	\$1,093
356	Lancaster	176	191	\$193,116	\$1,097	\$1,013

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
229	Lanesboro	357	392	\$45,359	\$127	\$116
306	Laporte	321	349	\$178,439	\$556	\$511
2397	Le Sueur-Henderson	965	1,060	\$784,188	\$813	\$740
499	Leroy-Ostrander	282	306	\$257,529	\$913	\$842
424	Lester Prairie	483	532	\$282,424	\$585	\$531
857	Lewiston-Altura	718	797	\$501,334	\$698	\$629
<b>465</b>	<b>Litchfield</b>	<b>1,514</b>	<b>1,655</b>	<b>\$1,805,829</b>	<b>\$1,193</b>	<b>\$1,091</b>
482	Little Falls	2,332	2,562	\$1,983,054	\$850	\$774
362	Littlefork-Big Falls	310	340	\$95,316	\$307	\$280
2753	Long Prairie-Grey Eagle	976	1,068	\$918,041	\$941	\$859
2184	Luverne	1,213	1,332	\$1,044,572	\$861	\$784
497	Lyle	295	322	\$341,221	\$1,157	\$1,060
415	Lynd	202	212	\$71,107	\$352	\$335
2180	M.A.C.C.R.A.Y.	721	783	\$600,778	\$833	\$767
238	Mabel-Canton	253	276	\$213,769	\$845	\$775
837	Madelia	592	644	\$310,083	\$524	\$482
432	Mahnomen	607	659	\$805,744	\$1,327	\$1,222
832	Mahtomedi	3,285	3,634	\$3,214,769	\$979	\$885
77	Mankato	8,851	9,645	\$7,386,458	\$835	\$766
<b>881</b>	<b>Maple Lake</b>	<b>827</b>	<b>915</b>	<b>\$973,830</b>	<b>\$1,178</b>	<b>\$1,065</b>
2135	Maple River	860	941	\$791,871	\$921	\$842
413	Marshall	2,547	2,796	\$2,068,041	\$812	\$740
441	Marshall County Central	445	487	\$228,078	\$513	\$469
2448	Martin County West	680	748	\$566,693	\$833	\$758
4	Mcgregor	466	510	\$531,503	\$1,141	\$1,042
<b>763</b>	<b>Medford</b>	<b>903</b>	<b>988</b>	<b>\$536,077</b>	<b>\$594</b>	<b>\$543</b>
<b>740</b>	<b>Melrose</b>	<b>1,286</b>	<b>1,435</b>	<b>\$1,105,168</b>	<b>\$859</b>	<b>\$770</b>
821	Menahga	1,072	1,165	\$734,495	\$685	\$630
2711	Mesabi East	935	1,027	\$1,084,205	\$1,160	\$1,056
<b>912</b>	<b>Milaca</b>	<b>1,694</b>	<b>1,859</b>	<b>\$1,990,141</b>	<b>\$1,175</b>	<b>\$1,070</b>
635	Milroy	81	89	\$88,459	\$1,092	\$996
1.2	Minneapolis	32,032	34,718	\$55,472,350	\$1,732	\$1,598
414	Minneota	451	495	\$106,036	\$235	\$214
276	Minnertonka	11,068	12,098	\$6,792,627	\$614	\$561
2149	Minnewaska	1,280	1,401	\$868,458	\$678	\$620
129	Montevideo	1,609	1,769	\$1,477,095	\$918	\$835
<b>882</b>	<b>Monticello</b>	<b>4,178</b>	<b>4,587</b>	<b>\$4,821,547</b>	<b>\$1,154</b>	<b>\$1,051</b>
152	Moorhead	7,043	7,657	\$7,221,058	\$1,025	\$943
97	Moose Lake	629	688	\$504,820	\$803	\$733
<b>332</b>	<b>Mora</b>	<b>1,600</b>	<b>1,756</b>	<b>\$1,463,667</b>	<b>\$915</b>	<b>\$834</b>
2769	Morris Area	1,097	1,204	\$756,784	\$690	\$629
621	Mounds View	12,231	13,353	\$8,967,023	\$733	\$672
712	Mountain Iron-Buhl	546	595	\$628,452	\$1,151	\$1,056
173	Mountain Lake	496	543	\$406,458	\$819	\$749
2169	Murray County Central	729	798	\$581,663	\$798	\$729
319	Nashwauk-Keewatin	573	628	\$525,972	\$918	\$837
707	Nett Lake	84	93	\$214,668	\$2,556	\$2,318
308	Nevis	617	675	\$349,069	\$566	\$517
<b>345</b>	<b>New London-Spicer</b>	<b>1,555</b>	<b>1,702</b>	<b>\$1,225,686</b>	<b>\$788</b>	<b>\$720</b>
<b>721</b>	<b>New Prague Area</b>	<b>4,323</b>	<b>4,727</b>	<b>\$3,309,240</b>	<b>\$765</b>	<b>\$700</b>
88	New Ulm	2,148	2,352	\$2,698,975	\$1,257	\$1,148
553	New York Mills	762	830	\$449,879	\$590	\$542
507	Nicollet	368	405	\$321,400	\$873	\$793
2215	Norman County East	266	290	\$263,353	\$991	\$908

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
2527	Norman County West	214	236	\$167,188	\$783	\$708
<b>138</b>	<b>North Branch</b>	<b>2,705</b>	<b>2,966</b>	<b>\$2,962,732</b>	<b>\$1,095</b>	<b>\$999</b>
622	North St Paul-Maplewood Oakdale	10,715	11,780	\$12,756,366	\$1,191	\$1,083
<b>659</b>	<b>Northfield</b>	<b>3,922</b>	<b>4,329</b>	<b>\$4,917,397</b>	<b>\$1,254</b>	<b>\$1,136</b>
118	Northland Community	329	360	\$328,444	\$998	\$912
2168	Nrheg	860	946	\$582,046	\$677	\$615
333	Ogilvie	485	532	\$505,892	\$1,043	\$951
480	Onamia	637	692	\$966,687	\$1,517	\$1,398
278	Orono	2,915	3,204	\$1,973,958	\$677	\$616
2903	Ortonville	481	524	\$379,207	\$788	\$723
213	Osakis	842	928	\$266,078	\$316	\$287
279	Osseo	21,531	23,549	\$29,224,449	\$1,357	\$1,241
<b>761</b>	<b>Owatonna</b>	<b>4,907</b>	<b>5,381</b>	<b>\$5,706,858</b>	<b>\$1,163</b>	<b>\$1,061</b>
309	Park Rapids	1,641	1,782	\$1,408,067	\$858	\$790
547	Parkers Prairie	522	581	\$356,055	\$682	\$613
<b>741</b>	<b>Paynesville</b>	<b>947</b>	<b>1,040</b>	<b>\$742,952</b>	<b>\$785</b>	<b>\$714</b>
548	Pelican Rapids	875	958	\$707,015	\$808	\$738
186	Pequot Lakes	1,793	1,982	\$1,093,146	\$610	\$551
549	Perham-Dent	1,571	1,723	\$1,184,633	\$754	\$688
484	Pierz	1,190	1,311	\$672,797	\$565	\$513
116	Pillager	1,227	1,337	\$869,971	\$709	\$651
578	Pine City	1,563	1,717	\$1,424,606	\$911	\$830
<b>255</b>	<b>Pine Island</b>	<b>1,379</b>	<b>1,504</b>	<b>\$750,704</b>	<b>\$544</b>	<b>\$499</b>
25	Pine Point	62	63	\$76,548	\$1,235	\$1,215
2174	Pine River-Backus	918	1,007	\$840,703	\$915	\$835
2689	Pipestone Area	1,116	1,219	\$897,392	\$804	\$736
2899	Plainview-Elgin-Millville	1,471	1,612	\$981,690	\$667	\$609
<b>477</b>	<b>Princeton</b>	<b>3,179</b>	<b>3,485</b>	<b>\$2,711,366</b>	<b>\$853</b>	<b>\$778</b>
<b>719</b>	<b>Prior Lake-Savage Area</b>	<b>9,051</b>	<b>9,920</b>	<b>\$7,814,546</b>	<b>\$863</b>	<b>\$788</b>
704	Proctor	1,844	2,017	\$1,611,526	\$874	\$799
195	Randolph	661	716	\$387,476	\$586	\$541
38	Red Lake	1,538	1,642	\$2,376,229	\$1,545	\$1,448
2906	Red Lake County Central	394	430	\$235,003	\$596	\$547
630	Red Lake Falls	392	426	\$142,659	\$364	\$335
2884	Red Rock Central	418	456	\$273,708	\$655	\$601
256	Red Wing	2,715	2,967	\$3,435,738	\$1,265	\$1,158
2897	Redwood Area	1,110	1,212	\$976,831	\$880	\$806
2890	Renville County West	578	629	\$552,853	\$957	\$879
280	Richfield	4,097	4,466	\$6,354,285	\$1,551	\$1,423
281	Robbinsdale	11,768	12,868	\$18,064,160	\$1,535	\$1,404
535	Rochester	17,987	19,641	\$17,995,072	\$1,000	\$916
<b>883</b>	<b>Rockford</b>	<b>1,627</b>	<b>1,782</b>	<b>\$1,196,673</b>	<b>\$736</b>	<b>\$672</b>
<b>750</b>	<b>Rocori</b>	<b>2,182</b>	<b>2,434</b>	<b>\$1,598,117</b>	<b>\$732</b>	<b>\$657</b>
<b>682</b>	<b>Roseau</b>	<b>1,185</b>	<b>1,294</b>	<b>\$811,040</b>	<b>\$684</b>	<b>\$627</b>
<b>196</b>	<b>Rosemount-Apple Valley-Eagan</b>	<b>29,433</b>	<b>32,193</b>	<b>\$28,341,532</b>	<b>\$963</b>	<b>\$880</b>
623	Roseville	7,677	8,381	\$10,289,700	\$1,340	\$1,228
850	Rothsay	301	329	\$150,174	\$498	\$456
2907	Round Lake-Brewster	431	457	\$430,599	\$999	\$942
<b>485</b>	<b>Royalton</b>	<b>936</b>	<b>1,031</b>	<b>\$606,111</b>	<b>\$648</b>	<b>\$588</b>
2902	Rtr	558	616	\$377,458	\$676	\$613
<b>139</b>	<b>Rush City</b>	<b>833</b>	<b>912</b>	<b>\$830,450</b>	<b>\$997</b>	<b>\$911</b>
239	Rushford-Peterson	693	762	\$543,798	\$785	\$714
<b>748</b>	<b>Sartell-St. Stephen</b>	<b>3,990</b>	<b>4,384</b>	<b>\$3,100,269</b>	<b>\$777</b>	<b>\$707</b>
743	Sauk Centre	1,042	1,138	\$956,699	\$918	\$841

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
47	Sauk Rapids-Rice	4,412	4,817	\$3,932,216	\$891	\$816
820	Sebek	486	537	\$463,081	\$953	\$862
720	Shakopee	8,383	9,241	\$9,460,380	\$1,129	\$1,024
2310	Sibley East	1,138	1,254	\$1,282,555	\$1,127	\$1,022
84	Sleepy Eye	577	626	\$491,334	\$852	\$785
363	South Koochiching	307	332	\$114,531	\$373	\$345
6	South St. Paul	3,352	3,666	\$3,649,339	\$1,089	\$996
833	South Washington County	18,862	20,599	\$19,272,960	\$1,022	\$936
500	Southland	382	422	\$721,592	\$1,889	\$1,709
297	Spring Grove	364	400	\$270,080	\$742	\$675
16	Spring Lake Park	6,115	6,664	\$5,942,712	\$972	\$892
85	Springfield	551	604	\$341,401	\$620	\$565
282	St. Anthony-New Brighton	1,810	2,002	\$1,949,005	\$1,077	\$973
858	St. Charles	1,072	1,169	\$593,057	\$553	\$507
75	St. Clair	677	748	\$193,452	\$286	\$259
742	St. Cloud	9,964	10,918	\$13,451,349	\$1,350	\$1,232
<b>15</b>	<b>St. Francis</b>	<b>4,114</b>	<b>4,517</b>	<b>\$4,108,697</b>	<b>\$999</b>	<b>\$910</b>
840	St. James	1,026	1,114	\$872,614	\$851	\$784
2142	St. Louis County	1,963	2,148	\$2,279,950	\$1,161	\$1,061
283	St. Louis Park	4,653	5,084	\$5,307,799	\$1,141	\$1,044
<b>885</b>	<b>St. Michael-Albertville</b>	<b>6,669</b>	<b>7,334</b>	<b>\$4,512,714</b>	<b>\$677</b>	<b>\$615</b>
625	St. Paul	35,103	38,113	\$44,575,731	\$1,270	\$1,170
508	St. Peter	2,254	2,474	\$2,036,035	\$903	\$823
2170	Staples-Motley	1,045	1,154	\$989,951	\$947	\$858
2856	Stephen-Argyle Central	297	325	\$319,378	\$1,075	\$984
<b>534</b>	<b>Stewartville</b>	<b>2,112</b>	<b>2,307</b>	<b>\$1,539,620</b>	<b>\$729</b>	<b>\$667</b>
<b>834</b>	<b>Stillwater Area</b>	<b>8,522</b>	<b>9,366</b>	<b>\$10,040,904</b>	<b>\$1,178</b>	<b>\$1,072</b>
486	Swanville	330	358	\$170,204	\$516	\$475
564	Thief River Falls	1,945	2,130	\$1,166,030	\$600	\$547
2904	Tracy Area	674	738	\$692,685	\$1,028	\$938
2905	Tri-City United	1,822	1,984	\$2,001,479	\$1,099	\$1,009
2358	Tri-County	203	218	\$206,928	\$1,020	\$949
2125	Triton	1,090	1,201	\$814,308	\$747	\$678
458	Truman	220	237	\$215,366	\$980	\$909
914	Ulen-Hitterdal	250	279	\$105,195	\$421	\$377
550	Underwood	550	602	\$202,362	\$368	\$336
2134	United South Central	722	789	\$825,633	\$1,144	\$1,047
487	Upsala	354	388	\$201,105	\$568	\$518
818	Verndale	567	626	\$199,494	\$352	\$319
706	Virginia	1,726	1,887	\$1,645,212	\$953	\$872
811	Wabasha-Kellogg	640	714	\$849,726	\$1,328	\$1,189
640	Wabasso	401	450	\$184,044	\$459	\$409
<b>110</b>	<b>Waconia</b>	<b>4,226</b>	<b>4,632</b>	<b>\$4,566,619</b>	<b>\$1,081</b>	<b>\$986</b>
2155	Wadena-Deer Creek	1,053	1,147	\$1,112,160	\$1,056	\$969
113	Walker-Hackensack-Akeley	768	839	\$774,445	\$1,008	\$923
2176	Warren-Alvarado-Oslo	516	560	\$393,539	\$762	\$703
690	Warroad	983	1,075	\$761,425	\$775	\$708
829	Waseca	1,848	2,046	\$1,451,409	\$785	\$709
111	Watertown-Mayer	1,575	1,722	\$1,659,910	\$1,054	\$964
2143	Waterville-Elysian-Morristown	768	845	\$621,623	\$809	\$736
435	Waubun-Ogema-White Earth	676	727	\$519,543	\$769	\$714
284	Wayzata	12,769	13,898	\$13,036,480	\$1,021	\$938
2342	West Central Area	778	853	\$741,790	\$953	\$870
197	West St. Paul-Mendota Hts-Eagan	5,180	5,633	\$6,570,431	\$1,269	\$1,167

ISD#	School District	Average Daily Membership (ADM)	Adjusted Pupil Units (APU)	Cross Subsidy	*Cross Subsidy per ADM	Cross Subsidy per APU
2898	Westbrook-Walnut Grove	415	445	\$515,839	\$1,244	\$1,158
277	Westonka	2,507	2,760	\$3,329,842	\$1,328	\$1,207
803	Wheaton Area	374	409	\$306,916	\$821	\$750
624	White Bear Lake	9,055	9,857	\$11,777,995	\$1,301	\$1,195
347	Willmar	4,258	4,649	\$4,199,182	\$986	\$903
577	Willow River	428	468	\$354,367	\$828	\$757
177	Windom	1,128	1,230	\$1,214,840	\$1,077	\$988
2609	Win-E-Mac	471	511	\$334,458	\$710	\$655
861	Winona Area	2,599	2,862	\$3,567,443	\$1,373	\$1,246
518	Worthington	4,023	4,370	\$2,274,832	\$565	\$521
100	Wrenshall	373	408	\$178,190	\$478	\$437
2190	Yellow Medicine East	683	754	\$898,975	\$1,316	\$1,192
2805	Zumbrota-Mazeppa	1,204	1,319	\$989,205	\$822	\$750

Data is from the February 2020 forecast for the 2020-21 school year.

\*The Minnesota Department of Education usually publishes the cross subsidy per pupil using ADM.

**SEE districts are highlighted.**