

## 2021-22 Special Education Cross Subsidy

Unfunded Cost of Mandated Special Education Services

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
	TOTAL	947801	1,809,475,425	10,425,000	2,721,375,011	120,612,375	780,862,211	824
	DISTRICTS	875039						
	MPLS & ST PAUL	72967	139,184,600	684,077	260,913,691	20,160,254	100,884,761	1,383
	OTHER METRO, INNER	96102	147,587,239	1,385,520	272,342,141	13,742,752	109,626,630	1,141
	OTHER METRO, OUTER	298681	455,878,178	3,777,937	782,340,451	33,809,273	288,875,063	967
	NONMET >=2K	209651	326,519,382	2,608,818	552,233,563	25,267,499	197,837,864	944
	NONMET 1K-2K	100428	129,126,036	1,083,152	217,828,090	6,742,363	80,876,540	805
	NONMET < 1K	97211	116,039,397	885,496	191,754,066	4,414,965	70,414,208	724
	CHARTER	72762	225,836,742	-	224,377,806	3,144,276	(4,603,212)	-63
	COOPS	-	269,303,852	-	219,585,202	13,330,992	(63,049,642)	-
2396	A.C.G.C.	966	1,164,210	9,591	2,252,463	40,525	1,038,137	1,075
2854	Ada-Borup	-	131,532	-	61,255	-	(70,276)	-
2910	Ada-Borup West	800	1,445,684	26,209	2,063,412	73,643	517,876	647
511	Adrian	645	766,279	4,143	1,127,979	7,148	350,409	543
1	Aitkin	1148	1,403,148	11,848	2,312,518	88,704	808,818	705
<b>745</b>	<b>Albany</b>	<b>1962</b>	<b>2,465,516</b>	<b>21,695</b>	<b>4,067,097</b>	<b>30,234</b>	<b>1,549,652</b>	<b>790</b>
<b>241</b>	<b>Albert Lea</b>	<b>3796</b>	<b>8,289,207</b>	<b>72,180</b>	<b>14,119,366</b>	<b>789,196</b>	<b>4,968,783</b>	<b>1,309</b>
242	Alden-Conger	502	612,925	5,528	972,847	4,310	350,084	698
206	Alexandria	4569	7,861,007	60,356	12,623,816	520,116	4,182,337	915
<b>876</b>	<b>Annandale</b>	<b>2173</b>	<b>2,682,088</b>	<b>20,911</b>	<b>4,536,300</b>	<b>114,700</b>	<b>1,718,601</b>	<b>791</b>
<b>11</b>	<b>Anoka-Hennepin</b>	<b>41731</b>	<b>70,000,821</b>	<b>488,924</b>	<b>117,535,897</b>	<b>7,084,140</b>	<b>39,962,012</b>	<b>958</b>
261	Ashby	347	375,924	2,724	490,858	1,601	110,609	319
<b>492</b>	<b>Austin</b>	<b>5571</b>	<b>8,075,610</b>	<b>84,965</b>	<b>14,914,317</b>	<b>905,298</b>	<b>5,848,444</b>	<b>1,050</b>
676	Badger	227	353,094	2,545	491,379	10,757	124,983	551
162	Bagley	1025	1,519,860	11,140	2,067,508	85,411	451,097	440
146	Barnesville	981	737,011	8,029	1,331,822	28,098	558,684	569
91	Barnum	793	1,023,625	6,112	1,652,546	17,906	604,903	763
542	Battle Lake	444	253,164	4,788	515,138	1,354	255,831	576
726	Becker	3112	4,193,639	27,632	7,131,486	203,993	2,706,221	870

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
2364	Belgrade-Brooten-Elrosa School Dist	698	668,036	5,415	1,208,074	22,622	512,000	733
<b>716</b>	<b>Belle Plaine</b>	<b>1702</b>	<b>1,693,901</b>	<b>24,622</b>	<b>3,424,108</b>	<b>218,951</b>	<b>1,486,633</b>	<b>873</b>
31	Bemidji	5305	9,915,421	60,793	16,511,838	1,132,805	5,402,819	1,018
777	Benson	817	1,371,820	6,336	1,835,606	39,077	418,372	512
786	Bertha-Hewitt	551	679,574	4,513	1,030,416	4,455	341,875	620
<b>727</b>	<b>Big Lake</b>	<b>3363</b>	<b>3,492,039</b>	<b>55,622</b>	<b>8,673,844</b>	<b>316,280</b>	<b>4,809,903</b>	<b>1,430</b>
2534	Bird Island-Olivia-Lake Lillian	706	523,239	6,806	1,226,910	32,061	664,804	942
32	Blackduck	673	1,333,744	4,859	1,722,866	19,430	364,833	542
756	Blooming Prairie	879	1,058,500	8,112	1,628,416	24,095	537,709	611
271	Bloomington	10934	21,380,840	179,631	37,826,570	1,650,346	14,615,753	1,337
2860	Blue Earth Area School	1187	860,222	13,437	2,051,077	23,927	1,153,491	972
<b>314</b>	<b>Braham</b>	<b>808</b>	<b>631,986</b>	<b>12,439</b>	<b>1,404,988</b>	<b>11,002</b>	<b>749,561</b>	<b>928</b>
181	Brainerd	6851	16,110,060	88,148	24,619,519	1,670,770	6,750,541	985
2908	Brandon-Evansville	568	282,677	4,510	705,043	15,646	402,211	708
846	Breckenridge	705	877,627	7,836	1,397,043	19,669	491,911	697
286	Brooklyn Center	2567	1,868,023	32,101	5,954,513	452,810	3,601,579	1,403
787	Browerville	591	941,052	4,225	1,260,917	36,293	279,347	473
801	Browns Valley	152	275,653	1,876	364,184	6,400	80,254	527
2159	Buffalo Lk-Hector-Stewart Sc	527	354,057	5,481	942,810	22,849	560,424	1,064
<b>877</b>	<b>Buffalo-Hanover-Montrose</b>	<b>6033</b>	<b>8,450,140</b>	<b>82,476</b>	<b>15,344,696</b>	<b>527,604</b>	<b>6,284,477</b>	<b>1,042</b>
191	Burnsville	8207	16,122,096	142,290	28,234,181	1,140,610	10,829,186	1,320
836	Butterfield	244	266,204	875	444,252	6,345	170,828	700
<b>531</b>	<b>Byron</b>	<b>2547</b>	<b>1,839,809</b>	<b>18,187</b>	<b>3,170,875</b>	<b>128,223</b>	<b>1,184,656</b>	<b>465</b>
299	Caledonia	807	1,071,879	5,946	1,859,030	38,892	742,314	919
<b>911</b>	<b>Cambridge-Isanti</b>	<b>5483</b>	<b>6,990,243</b>	<b>67,971</b>	<b>13,578,394</b>	<b>535,897</b>	<b>5,984,283</b>	<b>1,091</b>
852	Campbell-Tintah	132	115,830	1,246	196,534	152	79,305	602
891	Canby	650	551,326	2,377	767,635	18,268	195,664	301
<b>252</b>	<b>Cannon Falls</b>	<b>1264</b>	<b>1,319,266</b>	<b>12,906</b>	<b>2,573,924</b>	<b>58,053</b>	<b>1,183,699</b>	<b>936</b>
93	Carlton	402	487,896	5,642	954,076	24,149	436,389	1,085
115	Cass Lake-Bena	1411	2,773,114	12,477	4,462,544	264,657	1,412,295	1,001
2754	Cedar Mountain	469	1,170,034	3,985	1,552,466	61,811	316,636	676
<b>12</b>	<b>Centennial</b>	<b>7127</b>	<b>16,022,612</b>	<b>70,466</b>	<b>22,009,409</b>	<b>802,882</b>	<b>5,113,448</b>	<b>718</b>
108	Central	1057	539,884	19,346	1,994,494	32,700	1,402,564	1,327
227	Chatfield	988	782,999	8,929	1,327,456	12,309	523,220	530
<b>2144</b>	<b>Chisago Lakes</b>	<b>3731</b>	<b>5,354,612</b>	<b>19,748</b>	<b>9,500,080</b>	<b>158,421</b>	<b>3,967,299</b>	<b>1,063</b>
695	Chisholm	809	847,992	3,698	1,842,390	14,028	976,672	1,208

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
771	Chokio-Alberta	171	228,223	2,540	372,956	5,962	136,230	797
2311	Clearbrook-Gonvick	496	1,032,867	3,077	1,435,517	25,288	374,286	754
391	Cleveland	579	321,496	2,284	493,095	11,549	157,766	272
592	Climax-Shelly	202	293,846	1,587	420,428	6,553	118,440	586
2888	Clinton-Graceville-Beardsley	339	414,444	2,441	577,904	29,067	131,952	390
94	Cloquet	3110	4,299,257	29,424	6,911,001	422,858	2,159,463	694
13	Columbia Heights	3676	4,831,522	56,589	11,201,021	732,593	5,580,317	1,518
81	Comfrey	151	210,844	1,118	335,062	14,583	108,517	719
166	Cook County	504	777,838	11,663	1,986,706	45,642	1,151,562	2,286
95	Cromwell-Wright	333	442,247	1,536	573,534	11,824	117,927	354
593	Crookston	1225	1,634,981	17,345	2,679,048	70,651	956,071	781
182	Crosby-Ironton	1106	1,940,762	18,533	3,245,021	122,679	1,163,046	1,052
<b>466</b>	<b>Dassel-Cokato</b>	<b>2270</b>	<b>2,602,714</b>	<b>15,418</b>	<b>3,812,676</b>	<b>110,532</b>	<b>1,084,013</b>	<b>478</b>
378	Dawson-Boyd	630	1,003,692	6,702	1,566,393	57,392	498,606	791
317	Deer River	955	2,757,409	7,922	4,057,616	137,810	1,154,475	1,209
<b>879</b>	<b>Delano</b>	<b>2646</b>	<b>3,058,972</b>	<b>23,556</b>	<b>5,062,551</b>	<b>117,534</b>	<b>1,862,488</b>	<b>704</b>
22	Detroit Lakes	3040	4,926,211	24,515	7,947,911	324,615	2,672,570	879
2164	Dilworth-Glyndon-Felton	1752	2,122,915	15,571	3,173,642	29,441	1,005,715	574
533	Dover-Eyota	1264	1,124,002	7,029	1,928,826	15,680	782,115	619
709	Duluth	8730	15,697,101	96,670	25,117,012	1,216,398	8,106,844	929
<b>2580</b>	<b>East Central</b>	<b>805</b>	<b>997,417</b>	<b>9,601</b>	<b>1,944,094</b>	<b>70,917</b>	<b>866,159</b>	<b>1,076</b>
595	East Grand Forks	2132	2,951,485	24,553	4,549,523	48,241	1,525,244	716
112	Eastern Carver County School	10277	13,702,241	122,820	23,667,087	788,781	9,053,245	881
272	Eden Prairie	9896	13,219,616	94,733	23,351,200	771,186	9,265,666	936
463	Eden Valley-Watkins	1030	1,114,482	8,982	1,868,857	50,446	694,946	674
581	Edgerton	461	586,193	1,761	739,238	8,473	142,810	310
273	Edina	9314	14,456,314	121,953	24,017,530	456,336	8,982,927	964
728	Elk River	14584	22,047,606	185,483	36,484,794	1,508,353	12,743,352	874
514	Ellsworth	160	234,268	368	305,038	66	70,336	438
696	Ely	592	694,326	2,144	1,065,267	25,076	343,721	580
99	Esko	1410	1,114,838	9,433	1,868,921	55,248	689,402	489
2752	Fairmont Area	1881	1,847,137	23,566	3,683,338	31,714	1,780,921	947
<b>656</b>	<b>Faribault</b>	<b>3597</b>	<b>7,349,155</b>	<b>87,350</b>	<b>13,608,710</b>	<b>444,747</b>	<b>5,727,459</b>	<b>1,592</b>
192	Farmington	7623	9,522,104	125,386	18,463,732	621,356	8,194,885	1,075
544	Fergus Falls	3298	2,232,429	28,306	4,510,148	66,709	2,182,703	662
599	Fertile-Beltrami	538	606,799	4,437	986,272	5,383	369,653	686

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
2198	Fillmore Central	629	661,320	6,279	1,096,422	12,032	416,791	662
600	Fisher	258	527,328	1,594	636,718	11,938	95,858	372
698	Floodwood	183	194,631	1,031	298,582	2,187	100,733	550
51	Foley	2082	2,786,620	19,399	4,150,305	105,337	1,238,949	595
<b>831</b>	<b>Forest Lake</b>	<b>6409</b>	<b>8,864,950</b>	<b>97,121</b>	<b>16,275,755</b>	<b>799,277</b>	<b>6,514,407</b>	<b>1,016</b>
601	Fosston	634	953,624	7,104	1,444,802	33,239	450,834	711
323	Franconia	31	(27,406)	204	-	-	27,201	879
23	Frazee-Vergas	930	1,329,784	11,888	2,231,910	43,941	846,298	910
<b>14</b>	<b>Fridley</b>	<b>3122</b>	<b>6,485,377</b>	<b>24,856</b>	<b>8,994,981</b>	<b>356,721</b>	<b>2,128,027</b>	<b>682</b>
505	Fulda	404	618,864	3,409	939,513	11,141	306,099	757
2365	G.F.W.	706	801,600	2,232	1,705,709	69,591	832,287	1,178
2859	Glencoe-Silver Lake	1645	2,072,680	24,158	3,757,203	129,317	1,531,049	931
2886	Glenville-Emmons	330	322,068	4,200	614,159	3,044	284,847	864
253	Goodhue	780	378,025	5,871	664,845	4,286	276,663	355
561	Goodridge	275	425,326	381	467,780	3,851	38,222	139
2536	Granada Huntley-East Chain	328	293,341	2,310	435,620	875	139,093	424
495	Grand Meadow	497	381,098	3,008	577,341	3,644	189,592	381
318	Grand Rapids	4431	7,120,075	47,076	11,593,280	788,967	3,637,162	821
2683	Greenbush-Middle River	252	274,756	3,928	510,968	4,282	228,002	904
316	Greenway	1163	3,189,652	18,526	4,570,767	195,375	1,167,214	1,003
447	Grygla	156	225,472	1,060	239,522	134	12,856	82
768	Hancock	432	395,894	2,216	589,646	3,410	188,126	435
<b>200</b>	<b>Hastings</b>	<b>4632</b>	<b>6,423,907</b>	<b>63,273</b>	<b>11,608,269</b>	<b>343,464</b>	<b>4,777,626</b>	<b>1,031</b>
150	Hawley	1102	720,370	6,723	1,237,654	9,829	500,731	454
203	Hayfield	739	790,665	6,880	1,314,606	32,029	485,032	657
402	Hendricks	173	250,755	-	274,889	12,154	11,979	69
545	Henning	383	332,752	3,392	696,365	21,927	338,294	883
264	Herman-Norcross	108	140,975	517	192,790	1,518	49,780	463
700	Hermantown	2300	2,748,885	10,117	4,395,666	108,884	1,527,780	664
330	Heron Lake-Okabena	311	397,919	1,378	604,422	45,791	159,334	513
701	Hibbing	2447	3,416,062	26,469	5,650,002	121,682	2,085,788	852
2	Hill City	283	414,991	1,575	543,193	8,999	117,628	415
671	Hills-Beaver Creek	414	588,801	385	876,206	9,335	277,685	671
<b>2165</b>	<b>Hinckley-Finlayson</b>	<b>1073</b>	<b>1,235,012</b>	<b>13,163</b>	<b>2,491,294</b>	<b>80,874</b>	<b>1,162,244</b>	<b>1,084</b>
738	Holdingsford	1152	1,308,156	8,472	1,935,236	23,435	595,173	516
270	Hopkins	7483	9,612,024	118,320	18,062,743	866,951	7,465,448	998

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
294	Houston	2224	3,339,261	8,830	3,780,618	241,884	190,642	86
<b>2687</b>	<b>Howard Lake-Waverly-Winsted</b>	<b>1364</b>	<b>1,783,549</b>	<b>18,747</b>	<b>3,088,826</b>	<b>74,474</b>	<b>1,212,056</b>	<b>888</b>
<b>423</b>	<b>Hutchinson</b>	<b>2879</b>	<b>4,240,687</b>	<b>37,266</b>	<b>6,975,255</b>	<b>186,438</b>	<b>2,510,864</b>	<b>872</b>
361	International Falls	1005	856,601	11,947	1,692,602	38,979	785,075	781
199	Inver Grove Heights Schools	3804	4,795,105	61,196	9,530,645	368,317	4,306,027	1,132
473	Isle	434	590,078	1,033	1,003,901	12,659	400,131	922
403	Ivanhoe	156	60,404	1,815	179,282	3,229	113,835	731
2895	Jackson County Central	1260	1,336,679	15,203	2,525,877	81,368	1,092,626	867
2835	Janesville-Waldorf-Pemberton	745	1,063,084	5,117	1,459,969	40,802	350,966	471
<b>717</b>	<b>Jordan</b>	<b>2073</b>	<b>2,547,981</b>	<b>21,989</b>	<b>4,341,743</b>	<b>82,108</b>	<b>1,689,665</b>	<b>815</b>
<b>204</b>	<b>Kasson-Mantorville</b>	<b>2465</b>	<b>1,708,762</b>	<b>19,374</b>	<b>3,187,028</b>	<b>144,396</b>	<b>1,314,497</b>	<b>533</b>
36	Kelliher	328	627,993	1,817	888,345	3,616	254,919	778
2172	Kenyon-Wanamingo	804	1,169,032	5,162	2,035,246	49,869	811,183	1,009
775	Kerkhoven-Murdock-Sunburg	805	993,797	5,662	1,510,246	26,634	484,153	602
<b>739</b>	<b>Kimball</b>	<b>832</b>	<b>834,227</b>	<b>6,893</b>	<b>1,333,698</b>	<b>28,652</b>	<b>463,927</b>	<b>557</b>
2137	Kingsland	602	126,192	10,677	1,030,135	3,749	889,517	1,478
2171	Kittson Central	246	290,709	2,804	443,541	4,651	145,376	591
300	La Crescent-Hokah	1198	1,996,598	17,085	3,366,239	79,654	1,272,902	1,062
2853	Lac Qui Parle Valley	858	1,301,622	10,758	2,088,370	43,089	732,900	854
404	Lake Benton	209	172,521	893	270,163	1,487	95,261	456
<b>813</b>	<b>Lake City</b>	<b>1301</b>	<b>1,309,063</b>	<b>12,058</b>	<b>2,067,307</b>	<b>68,359</b>	<b>677,827</b>	<b>521</b>
2071	Lake Crystal-Wellcome Memorial	1057	1,225,843	12,248	2,255,039	54,020	962,928	911
390	Lake Of The Woods	487	606,228	1,887	825,936	17,288	200,533	411
2889	Lake Park Audubon	812	571,696	9,460	1,291,384	2,086	708,141	872
381	Lake Superior	1477	1,822,363	26,247	3,455,982	124,066	1,483,306	1,004
2167	Lakeview	704	1,065,619	5,283	1,488,260	10,171	407,188	579
194	Lakeville	12738	20,390,145	202,039	36,277,239	1,288,909	14,396,146	1,130
356	Lancaster	200	259,533	2,855	438,013	16,542	159,083	796
229	Lanesboro	432	507,036	-	539,567	7,717	24,814	57
306	Laporte	357	635,665	4,733	936,410	18,799	277,213	777
2397	Le Sueur-Henderson	1041	1,071,173	17,074	2,366,476	91,983	1,186,246	1,140
499	Leroy-Ostrander	284	351,397	2,967	560,115	1,926	203,825	719
424	Lester Prairie	525	276,825	3,522	575,551	19,258	275,946	525
857	Lewiston-Altura	827	1,008,688	7,356	1,562,745	17,112	529,590	640
<b>465</b>	<b>Litchfield</b>	<b>1718</b>	<b>2,185,688</b>	<b>28,967</b>	<b>4,131,091</b>	<b>49,475</b>	<b>1,866,961</b>	<b>1,087</b>
482	Little Falls	2578	3,289,382	31,471	5,782,673	315,772	2,146,047	833

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
362	Littlefork-Big Falls	327	420,959	1,425	556,775	35,728	98,664	301
2753	Long Prairie-Grey Eagle School Dist	1034	931,660	14,474	1,940,234	51,698	942,403	911
2184	Luverne	1266	1,845,011	9,560	3,045,245	77,143	1,113,530	879
497	Lyle	318	355,939	4,101	641,864	2,413	279,411	879
415	Lynd	218	183,471	1,910	333,058	5,572	142,104	651
2180	M.A.C.C.R.A.Y.	769	1,034,257	10,993	1,756,679	46,959	664,471	865
238	Mabel-Canton	265	215,139	3,821	447,073	7,962	220,151	831
837	Madelia	651	993,841	5,763	1,419,835	103,455	316,776	486
432	Mahnomen	670	341,794	9,127	1,216,243	56,817	808,505	1,207
832	Mahtomedi	3660	5,096,666	39,145	8,373,024	182,339	3,054,875	835
77	Mankato	9425	15,086,074	112,425	24,459,910	1,660,355	7,601,056	807
881	Maple Lake	872	1,425,146	9,207	2,362,203	52,694	875,156	1,003
2135	Maple River	942	1,608,973	10,608	2,452,034	39,062	793,390	842
413	Marshall	2778	3,993,289	32,459	6,600,562	236,695	2,338,119	842
441	Marshall County Central	478	602,572	4,304	816,188	871	208,441	436
2448	Martin County West	759	852,295	1,739	1,479,384	23,907	601,443	792
4	Mcgregor	463	811,184	8,884	1,308,976	26,918	461,990	999
<b>763</b>	<b>Medford</b>	<b>982</b>	<b>990,016</b>	<b>8,360</b>	<b>1,576,582</b>	<b>9,788</b>	<b>568,419</b>	<b>579</b>
<b>740</b>	<b>Melrose</b>	<b>1417</b>	<b>1,571,618</b>	<b>21,130</b>	<b>2,916,874</b>	<b>80,845</b>	<b>1,243,281</b>	<b>877</b>
821	Menahga	1071	1,167,652	12,045	2,246,160	75,760	990,703	925
2711	Mesabi East	1004	1,595,982	7,255	2,622,727	33,774	985,716	982
<b>912</b>	<b>Milaca</b>	<b>1794</b>	<b>3,540,322</b>	<b>20,123</b>	<b>5,514,836</b>	<b>223,434</b>	<b>1,730,956</b>	<b>965</b>
635	Milroy	84	(33,290)	1,793	71,261	5,123	97,635	1,162
1.3	Minneapolis	34022	70,156,521	295,326	134,056,714	9,362,312	54,242,555	1,594
414	Minneota	508	540,332	2,443	690,938	11,166	136,997	270
276	Minnetonka	12265	15,705,182	94,393	23,001,386	743,563	6,458,248	527
2149	Minnewaska	1421	5,095,508	4,355	5,672,304	302,657	269,784	190
129	Montevideo	1787	2,273,307	24,251	4,170,671	121,406	1,751,708	980
<b>882</b>	<b>Monticello</b>	<b>4488</b>	<b>3,613,539</b>	<b>54,029</b>	<b>8,467,099</b>	<b>220,780</b>	<b>4,578,752</b>	<b>1,020</b>
152	Moorhead	7817	14,171,439	106,670	22,443,621	958,436	7,207,076	922
97	Moose Lake	661	717,995	3,507	1,152,772	43,374	387,896	587
<b>332</b>	<b>Mora</b>	<b>1755</b>	<b>1,862,380</b>	<b>22,497</b>	<b>3,592,696</b>	<b>137,670</b>	<b>1,570,148</b>	<b>895</b>
2769	Morris Area	1160	1,516,307	6,482	2,145,795	77,486	545,520	470
621	Mounds View	12932	26,733,266	82,910	35,163,824	1,574,597	6,773,052	524
712	Mountain Iron-Buhl	611	797,691	8,382	1,394,546	6,612	581,861	952
173	Mountain Lake	557	488,253	5,401	904,787	18,076	393,056	706

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
2169	Murray County Central	780	901,279	8,532	1,518,775	9,686	599,278	769
319	Nashwauk-Keewatin	597	1,089,848	8,783	1,752,883	54,016	600,236	1,005
707	Nett Lake	98	(37,594)	4,417	285,836	1,515	317,498	3,233
308	Nevis	653	706,709	5,028	1,080,840	21,862	347,240	532
<b>345</b>	<b>New London-Spicer</b>	<b>1691</b>	<b>2,888,867</b>	<b>15,200</b>	<b>4,224,513</b>	<b>53,554</b>	<b>1,266,891</b>	<b>749</b>
<b>721</b>	<b>New Prague Area</b>	<b>4591</b>	<b>4,500,207</b>	<b>43,435</b>	<b>8,084,365</b>	<b>345,788</b>	<b>3,194,935</b>	<b>696</b>
88	New Ulm	2366	3,448,403	35,493	6,329,602	195,905	2,649,802	1,120
553	New York Mills	875	758,219	5,548	1,286,779	44,867	478,145	546
507	Nicollet	420	360,577	3,241	659,745	6,314	289,614	690
2215	Norman County East	285	229,443	2,658	463,168	6,024	225,043	790
2527	Norman County West	-	23,342	-	6,948	-	(16,394)	-
<b>138</b>	<b>North Branch</b>	<b>2823</b>	<b>3,250,046</b>	<b>32,958</b>	<b>6,424,777</b>	<b>117,213</b>	<b>3,024,560</b>	<b>1,072</b>
622	North St Paul-Maplewood Oakdale Dis	11435	22,823,534	169,516	38,719,601	2,942,487	12,784,064	1,118
<b>659</b>	<b>Northfield</b>	<b>4358</b>	<b>6,997,328</b>	<b>55,742</b>	<b>12,158,790</b>	<b>367,480</b>	<b>4,738,239</b>	<b>1,087</b>
118	Northland Community Schools	361	682,581	4,749	1,045,887	41,290	317,266	879
2168	Nrheg	925	968,187	5,992	1,565,302	83,411	507,712	549
333	Ogilvie	587	627,176	3,736	1,251,096	34,734	585,451	997
480	Onamia	691	2,359,747	4,852	3,771,975	184,296	1,223,081	1,770
278	Orono	3212	3,438,598	31,724	5,816,176	49,906	2,295,948	715
2903	Ortonville	531	767,400	5,653	1,166,972	37,169	356,750	671
213	Osakis	940	1,306,528	4,781	1,659,656	40,307	308,040	328
279	Osseo	22643	32,096,525	378,064	64,838,951	3,078,564	29,285,799	1,293
<b>761</b>	<b>Owatonna</b>	<b>5234</b>	<b>7,733,053</b>	<b>76,612</b>	<b>13,775,207</b>	<b>822,893</b>	<b>5,142,649</b>	<b>983</b>
309	Park Rapids	1816	1,991,015	23,001	3,756,238	157,953	1,584,269	872
547	Parkers Prairie	596	810,251	5,782	1,215,396	25,798	373,566	627
<b>741</b>	<b>Paynesville</b>	<b>998</b>	<b>1,363,035</b>	<b>10,288</b>	<b>2,060,230</b>	<b>44,498</b>	<b>642,408</b>	<b>644</b>
548	Pelican Rapids	950	749,870	7,351	1,344,966	18,075	569,670	600
186	Pequot Lakes	1943	1,783,813	14,013	3,067,408	134,478	1,135,103	584
549	Perham-Dent	1726	2,182,106	16,442	3,675,741	117,974	1,359,219	787
484	Pierz	1368	1,560,156	11,262	2,358,383	35,158	751,806	549
116	Pillager	1328	1,684,806	7,856	2,687,932	62,333	932,938	702
578	Pine City	1713	3,360,174	15,219	4,667,280	88,568	1,203,320	702
<b>255</b>	<b>Pine Island</b>	<b>1677</b>	<b>1,315,245</b>	<b>9,533</b>	<b>2,075,462</b>	<b>71,868</b>	<b>678,815</b>	<b>405</b>
25	Pine Point	67	199,870	1,856	249,739	510	47,503	713
2174	Pine River-Backus	1023	1,334,373	11,480	2,309,788	138,237	825,698	807
2689	Pipestone Area	1172	1,130,143	9,974	2,099,070	42,065	916,888	782

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
2899	Plainview-Elgin-Millville	1600	1,403,595	15,170	2,430,530	64,600	947,165	592
<b>477</b>	<b>Princeton</b>	<b>3485</b>	<b>4,526,364</b>	<b>43,065</b>	<b>8,061,043</b>	<b>280,878</b>	<b>3,210,736</b>	<b>921</b>
815	Prinsburg	1	158,154	1,151	205,330	14	46,010	42,224
<b>719</b>	<b>Prior Lake-Savage Area Schools</b>	<b>9801</b>	<b>11,875,865</b>	<b>103,061</b>	<b>20,258,728</b>	<b>779,663</b>	<b>7,500,139</b>	<b>765</b>
704	Proctor	1996	2,923,301	24,880	4,848,630	122,552	1,777,897	891
195	Randolph	852	771,875	3,409	1,309,179	5,540	528,355	620
38	Red Lake	1720	4,002,956	37,010	7,429,977	359,876	3,030,136	1,762
2906	Red Lake County Central Sch	418	651,863	6,654	1,098,531	9,565	430,449	1,029
630	Red Lake Falls	418	610,883	3,751	992,566	21,020	356,912	854
2884	Red Rock Central	444	154,178	3,255	518,643	5,319	355,891	801
256	Red Wing	2819	4,638,408	40,708	8,385,270	316,278	3,389,877	1,203
2897	Redwood Area	1192	1,235,542	8,356	2,488,735	64,698	1,180,139	990
2890	Renville County West	597	627,447	7,517	1,316,274	15,575	665,735	1,116
280	Richfield	4544	6,803,635	75,672	13,330,439	879,098	5,572,034	1,226
281	Robbinsdale	12401	15,744,986	193,598	35,957,488	2,320,144	17,698,759	1,427
535	Rochester	18953	36,436,624	250,702	57,504,807	3,724,273	17,093,208	902
2909	Rock Ridge	2699	3,276,628	19,825	5,725,693	127,969	2,301,271	853
<b>883</b>	<b>Rockford</b>	<b>1784</b>	<b>1,822,032</b>	<b>21,446</b>	<b>3,165,322</b>	<b>72,755</b>	<b>1,249,089</b>	<b>700</b>
<b>750</b>	<b>Rocori</b>	<b>2619</b>	<b>3,021,981</b>	<b>21,766</b>	<b>4,952,022</b>	<b>110,412</b>	<b>1,797,864</b>	<b>686</b>
682	Roseau	1273	1,348,286	13,253	2,229,052	56,353	811,161	637
<b>196</b>	<b>Rosemount-Apple Valley-Eagan</b>	<b>32131</b>	<b>55,759,488</b>	<b>369,913</b>	<b>89,270,148</b>	<b>5,280,054</b>	<b>27,860,693</b>	<b>867</b>
623	Roseville	8238	13,886,863	122,614	24,921,386	935,057	9,976,852	1,211
850	Rothsay	335	192,974	1,342	326,141	1,217	130,607	390
2907	Round Lake-Brewster	509	(168,552)	5,842	330,231	4,866	488,075	958
<b>485</b>	<b>Royalton</b>	<b>1022</b>	<b>776,553</b>	<b>8,036</b>	<b>1,366,740</b>	<b>37,001</b>	<b>545,150</b>	<b>534</b>
2902	RTR	655	599,381	7,217	977,735	8,099	363,037	555
<b>139</b>	<b>Rush City</b>	<b>945</b>	<b>1,059,379</b>	<b>9,017</b>	<b>1,895,486</b>	<b>25,491</b>	<b>801,599</b>	<b>848</b>
239	Rushford-Peterson	705	696,146	7,872	1,190,505	30,083	456,404	648
<b>748</b>	<b>Sartell-St. Stephen</b>	<b>4546</b>	<b>5,292,650</b>	<b>56,872</b>	<b>8,703,084</b>	<b>168,390</b>	<b>3,185,173</b>	<b>701</b>
743	Sauk Centre	1123	1,231,097	17,301	2,433,925	123,548	1,061,978	946
47	Sauk Rapids-Rice	4768	8,330,873	73,329	13,153,196	350,408	4,398,585	923
820	Sebeka	505	472,247	6,950	912,840	16,010	417,634	826
720	Shakopee	8970	11,320,576	131,588	21,609,181	688,652	9,468,365	1,056
2310	Sibley East	1171	969,874	15,852	2,143,578	62,411	1,095,441	935
84	Sleepy Eye	624	617,705	7,109	1,157,703	57,737	475,152	762
363	South Koochiching	317	564,400	2,399	700,251	19,457	113,996	360



ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
6	South St. Paul	3396	4,751,755	54,995	9,395,594	367,260	4,221,584	1,243
833	South Washington County School Dist	20534	34,167,334	254,606	56,686,464	2,309,852	19,954,671	972
500	Southland	462	431,948	5,809	814,755	6,164	370,834	802
297	Spring Grove	385	402,867	3,331	728,477	11,120	311,159	808
16	Spring Lake Park	6729	7,447,148	85,973	14,889,046	749,675	6,606,251	982
85	Springfield	613	492,605	3,218	813,025	19,060	298,143	486
282	St. Anthony-New Brighton	2019	2,048,249	22,363	4,085,841	9,432	2,005,796	993
858	St. Charles	1167	817,447	7,728	1,410,986	29,613	556,198	476
75	St. Clair	831	831,429	1,881	1,138,127	8,777	296,040	356
742	St. Cloud	10299	21,339,867	170,969	36,101,699	1,999,234	12,591,629	1,223
<b>15</b>	<b>St. Francis</b>	<b>4333</b>	<b>8,380,223</b>	<b>20,409</b>	<b>11,972,841</b>	<b>452,132</b>	<b>3,120,078</b>	<b>720</b>
840	St. James	1137	1,311,028	12,212	2,349,200	62,399	963,562	847
2142	St. Louis County	2103	3,106,484	15,146	5,531,930	119,499	2,290,801	1,089
283	St. Louis Park	4888	6,970,356	81,963	12,634,541	493,352	5,088,869	1,041
<b>885</b>	<b>St. Michael-Albertville</b>	<b>6972</b>	<b>5,759,367</b>	<b>63,401</b>	<b>10,616,365</b>	<b>394,866</b>	<b>4,398,732</b>	<b>631</b>
625	St. Paul	38945	69,028,078	388,750	126,856,977	10,797,942	46,642,206	1,198
508	St. Peter	2424	3,100,085	29,337	5,577,573	308,332	2,139,819	883
2170	Staples-Motley	1112	1,463,843	8,137	2,739,172	116,687	1,150,505	1,034
2856	Stephen-Argyle Central Schools	321	546,433	4,829	862,997	5,848	305,887	954
<b>534</b>	<b>Stewartville</b>	<b>2313</b>	<b>2,566,915</b>	<b>13,632</b>	<b>4,060,031</b>	<b>105,797</b>	<b>1,373,688</b>	<b>594</b>
834	Stillwater Area	9414	13,067,353	156,607	25,194,270	784,440	11,185,870	1,188
486	Swanville	364	325,357	1,525	487,957	8,738	152,337	419
564	Thief River Falls	2056	2,145,745	18,440	3,504,933	110,887	1,229,861	598
2904	Tracy Area	730	720,238	6,036	1,555,792	17,451	812,067	1,113
2905	Tri-City United	2084	2,182,415	29,165	4,665,488	157,843	2,296,065	1,102
2358	Tri-County	225	230,195	3,014	467,522	3,120	231,193	1,027
2125	Triton	1178	730,282	14,687	1,859,470	85,608	1,028,894	873
458	Truman	260	510,623	2,498	714,277	21,064	180,093	694
914	Ulen-Hitterdal	308	261,577	3,300	466,551	5,259	196,414	639
550	Underwood	616	498,171	4,058	691,859	2,908	186,721	303
2134	United South Central	792	1,056,896	12,041	1,896,390	34,064	793,390	1,002
487	Upsala	389	252,671	3,773	507,473	21,926	229,102	588
818	Verndale	585	768,477	3,017	1,006,485	30,724	204,268	349
811	Wabasha-Kellogg	1023	1,544,195	5,810	2,378,874	74,886	753,984	737
640	Wabasso	457	225,572	1,811	345,687	2,599	115,705	253
<b>110</b>	<b>Waconia</b>	<b>4551</b>	<b>6,861,503</b>	<b>59,457</b>	<b>11,997,192</b>	<b>209,565</b>	<b>4,866,668</b>	<b>1,069</b>

ISD #	School District	Adjusted Pupil Units (APU)	State Special Education Aid	One Time Cross Subsidy Aid	Total Special Education Costs	General Education Defray	Adjusted Net Cross Subsidy	Cross Subsidy per APU
2155	Wadena-Deer Creek	1148	1,064,255	14,342	2,460,341	88,193	1,293,551	1,127
113	Walker-Hackensack-Akeley	813	1,341,649	10,081	2,089,081	61,981	675,370	831
2176	Warren-Alvarado-Oslo	598	555,078	5,355	1,071,493	60,376	450,685	754
690	Warroad	1164	1,656,602	11,496	2,802,413	54,294	1,080,021	928
829	Waseca	1993	3,185,942	24,790	5,128,350	244,156	1,673,462	840
111	Watertown-Mayer	1702	1,993,257	20,912	3,803,269	94,119	1,694,981	996
2143	Waterville-Elysian-Morristown	817	902,088	4,509	1,432,498	8,495	517,406	633
435	Waubun-Ogema-White Earth Sch	739	853,169	4,855	1,346,158	80,188	407,947	552
284	Wayzata	13272	12,113,037	168,342	25,419,175	743,007	12,394,790	934
2342	West Central Area	852	967,638	9,409	1,704,571	48,347	679,178	797
197	West St. Paul-Mendota Hts.-Eagan	5606	9,622,644	81,229	17,374,980	977,379	6,693,728	1,194
2898	Westbrook-Walnut Grove Schools	471	423,456	4,523	884,503	10,196	446,329	948
277	Westonka	2733	3,350,705	46,906	6,983,530	176,683	3,409,236	1,248
803	Wheaton Area	393	585,391	3,623	919,132	25,223	304,894	776
624	White Bear Lake	9199	16,657,798	147,257	28,662,064	1,153,759	10,703,251	1,164
347	Willmar	4516	7,609,124	57,854	12,793,304	382,197	4,744,130	1,050
577	Willow River	449	646,900	3,458	1,030,845	20,213	360,274	802
177	Windom	1296	1,700,211	20,191	3,340,982	111,310	1,509,270	1,164
2609	Win-E-Mac	460	605,972	6,626	987,351	16,691	358,062	779
861	Winona Area	2875	6,585,320	36,800	11,016,803	405,348	3,989,336	1,388
518	Worthington	3982	4,937,060	40,497	8,663,434	156,702	3,529,175	886
100	Wrenshall	415	616,344	105	875,618	15,924	243,245	586
2190	Yellow Medicine East	728	1,274,071	16,360	2,354,421	60,169	1,003,822	1,379
2805	Zumbrota-Mazeppa	1299	1,574,900	9,992	2,645,539	62,419	998,228	769

Data from Minnesota House of Representatives Research Department

Reformatted by SEE

**SEE districts are highlighted**