

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

IDEntity		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
00001	Aitkin	\$ 10,785,881	\$ 5,718,075	\$ 1,547,304	\$ 35,508	0.105974%	\$ (8,894)	\$ 355,132	\$ 607,229	0.0998%	\$ 28,399	\$ 6,939,760	82.40	\$ 329,881	\$ (718,965)	\$ (571,871)	\$ (322,646)	\$ (4,279)	\$ -	\$ (1,287,880)
00002	Hill City	2,984,637	1,582,289	428,165	9,826	0.029325%	(2,461)	98,272	168,033	0.0276%	7,858	1,920,377	82.39	20,116	(245,276)	(225,743)	(119,100)	(25,574)	-	(595,577)
00004	McGregor	4,956,379	2,627,597	711,024	16,317	0.048698%	(4,087)	163,192	279,037	0.0459%	13,050	3,188,994	82.40	179,283	(338,303)	(326,798)	(144,550)	16,000	-	(614,368)
00006	South St Paul Special School Dist.	34,649,684	18,369,339	4,970,719	114,070	0.340441%	(28,571)	1,140,866	1,950,730	0.3205%	91,230	22,294,057	82.40	566,256	(2,457,861)	(1,943,822)	(831,811)	86,027	-	(4,581,211)
00011	Anoka-Hennepin	487,122,337	258,245,221	69,880,825	1,603,649	4.786093%	(401,660)	16,038,862	27,424,341	4.5062%	1,282,562	313,421,040	82.40	18,529,992	(28,092,271)	(25,749,019)	(14,000,735)	(1,493,789)	-	(50,805,822)
00012	Centennial	65,284,538	34,610,238	9,365,486	214,922	0.641436%	(53,831)	2,149,542	3,675,433	0.6039%	171,890	42,004,949	82.40	2,180,612	(4,135,606)	(3,125,110)	(1,463,216)	333,379	-	(6,209,941)
00013	Columbia Heights	34,141,614	18,099,989	4,897,834	112,397	0.335450%	(28,152)	1,124,139	1,922,130	0.3158%	89,893	21,967,200	82.40	838,053	(2,383,527)	(2,196,030)	(1,168,092)	66,386	-	(4,843,210)
00014	Fridley	39,547,148	20,965,703	5,673,292	130,193	0.388561%	(32,609)	1,302,121	2,226,455	0.3658%	104,125	25,445,200	82.40	1,986,367	(1,917,528)	(1,856,725)	(634,495)	561,423	-	(1,860,958)
00015	St Francis	43,416,691	23,017,119	6,228,403	142,931	0.426579%	(35,800)	1,429,526	2,444,302	0.4016%	114,313	27,934,880	82.40	1,562,588	(2,317,263)	(2,054,302)	(901,039)	145,644	-	(3,564,372)
00016	Spring Lake Park	65,493,171	34,720,843	9,395,416	215,609	0.643487%	(54,003)	2,156,413	3,687,182	0.6059%	172,439	42,139,223	82.40	3,148,782	(3,415,388)	(2,841,448)	(1,026,211)	314,770	-	(3,819,495)
00022	Detroit Lakes	31,342,476	16,616,041	4,496,279	103,182	0.307947%	(25,844)	1,031,972	1,764,537	0.2899%	82,523	20,166,137	82.40	837,947	(2,235,000)	(1,860,432)	(1,097,093)	(61,227)	-	(4,415,805)
00023	Frazee-Vergas Public Schools	8,301,205	4,400,838	1,190,861	27,328	0.081561%	(6,845)	273,323	467,346	0.0768%	21,857	5,341,097	82.40	126,582	(643,804)	(533,085)	(253,588)	28,087	-	(1,275,808)
00031	Bemidji	51,095,025	27,087,746	7,329,909	168,209	0.502021%	(42,131)	1,682,343	2,876,585	0.4727%	134,530	32,875,257	82.40	1,168,340	(3,654,619)	(2,947,792)	(1,602,203)	202,235	-	(6,834,039)
00032	Blackduck	6,375,622	3,380,001	914,624	20,989	0.062643%	(5,257)	209,924	358,942	0.0590%	16,787	4,102,194	82.39	302,297	(348,491)	(340,380)	(209,492)	(23,991)	-	(620,057)
00036	Kelliher	3,665,018	1,942,989	525,770	12,066	0.036010%	(3,022)	120,674	206,336	0.0339%	9,650	2,358,126	82.40	153,095	(231,719)	(221,844)	(132,279)	(9,567)	-	(442,314)
00038	Red Lake	27,784,477	14,729,787	3,985,862	91,469	0.272989%	(22,910)	914,825	1,564,231	0.2570%	73,155	17,876,926	82.40	1,443,266	(1,196,246)	(1,137,565)	(475,637)	188,905	-	(1,177,277)
00047	Sauk Rapids	42,627,670	22,598,824	6,115,213	140,334	0.418827%	(35,149)	1,403,547	2,399,881	0.3943%	112,236	27,427,211	82.40	1,234,522	(2,988,466)	(2,668,664)	(1,344,883)	(156,580)	-	(5,924,071)
00051	Foley	17,827,074	9,450,925	2,557,408	58,688	0.175155%	(14,699)	586,970	1,003,642	0.1649%	46,938	11,470,194	82.40	616,238	(1,125,514)	(1,019,169)	(478,389)	(16,202)	-	(2,023,036)
00075	St Clair	6,351,732	3,367,336	911,197	20,910	0.062407%	(5,237)	209,135	357,593	0.0588%	16,724	4,086,777	82.40	223,889	(367,470)	(263,476)	(114,673)	24,686	-	(497,044)
00077	Mankato	87,365,342	46,316,254	12,533,119	287,614	0.858386%	(72,038)	2,876,569	4,918,554	0.8082%	230,027	56,212,046	82.40	1,668,077	(6,698,417)	(5,572,246)	(3,213,964)	39,425	-	(13,777,125)
00081	Comfrey Public School	1,374,598	728,736	197,195	4,525	0.013506%	(1,133)	45,261	77,390	0.0127%	3,619	884,457	82.39	(12,728)	(153,591)	(113,918)	(63,093)	(6,768)	-	(350,098)
00084	Sleepy Eye	5,689,296	3,016,149	816,166	18,730	0.055898%	(4,691)	187,323	320,298	0.0526%	14,980	3,660,549	82.40	186,299	(350,002)	(321,516)	(159,208)	23,724	-	(620,703)
00085	Springfield	5,978,788	3,169,621	857,695	19,683	0.058743%	(4,930)	196,856	336,597	0.0553%	15,742	3,846,823	82.40	206,803	(382,510)	(336,957)	(142,772)	2,207	-	(653,229)
00088	New Ulm	21,871,306	11,594,952	3,137,579	72,002	0.214891%	(18,034)	720,128	1,231,324	0.2023%	57,586	14,072,274	82.40	891,341	(1,319,314)	(1,122,211)	(594,469)	(7,314)	-	(2,151,967)
00091	Barnum	6,420,267	3,403,669	921,029	21,136	0.063081%	(5,294)	211,393	361,455	0.0594%	16,904	4,130,914	82.40	246,224	(443,678)	(402,809)	(172,847)	(5,919)	-	(779,029)
00093	Carlton	2,837,946	1,504,521	407,122	9,343	0.027883%	(2,340)	93,441	159,771	0.0263%	7,472	1,825,954	82.40	(69,164)	(289,128)	(308,829)	(181,519)	(51,463)	-	(900,103)
00094	Cloquet	30,386,765	16,109,376	4,359,176	100,036	0.298557%	(25,056)	1,000,505	1,710,732	0.2811%	80,006	19,551,223	82.40	1,255,926	(1,631,138)	(1,631,339)	(890,945)	(97,301)	-	(2,994,797)
00095	Cromwell	3,195,324	1,693,983	458,390	10,519	0.031395%	(2,635)	105,208	179,891	0.0296%	8,413	2,055,897	82.40	112,780	(217,076)	(171,595)	(97,863)	7,307	-	(366,447)
00097	Moose Lake	5,458,071	2,893,566	782,995	17,968	0.053627%	(4,501)	179,712	307,283	0.0505%	14,371	3,511,806	82.40	116,383	(366,401)	(352,736)	(182,6			

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Current Discount				*Pension			Employer Additional Revenue (with												
		1% Decrease	Rate	1% Increase		Percent	Expense debit							2026	2027	2028	2029	2030	Thereafter	Total	
ID	Entity	6.0%	7.0%	8.0%	Indirect Aid	Allocation of Direct Aid	(Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary								
00227	Chatfield	\$ 7,998,850	\$ 4,240,546	\$ 1,147,486	\$ 26,333	0.078590%	\$ (6,595)	\$ 263,368	\$ 450,324	0.0740%	\$ 21,060	\$ 5,146,560	82.40	\$ 308,257	\$ (410,578)	\$ (386,372)	\$ (208,546)	\$ (11,439)	\$ -	\$ (708,678)	
00229	Lanesboro	3,871,273	2,052,334	555,359	12,745	0.038036%	(3,192)	127,464	217,947	0.0358%	10,193	2,490,823	82.40	198,771	(173,522)	(201,541)	(86,454)	6,214	-	(256,532)	
00238	Mabel-Canton	2,668,229	1,414,547	382,775	8,784	0.026216%	(2,200)	87,852	150,216	0.0247%	7,025	1,716,754	82.40	79,285	(182,505)	(147,557)	(77,465)	5,945	-	(322,297)	
00239	Rushford	6,506,315	3,449,287	933,373	21,419	0.063926%	(5,365)	214,226	366,298	0.0602%	17,131	4,186,263	82.40	137,213	(467,739)	(395,850)	(230,889)	(36,808)	-	(994,073)	
00241	Albert Lea	39,251,819	20,809,136	5,630,925	129,220	0.385659%	(32,365)	1,292,395	2,209,826	0.3631%	103,348	25,255,154	82.40	1,055,344	(2,484,238)	(2,230,279)	(1,212,677)	(119,623)	-	(4,991,473)	
00242	Alden	4,782,122	2,535,216	686,026	15,743	0.046986%	(3,943)	157,456	269,229	0.0442%	12,591	3,076,903	82.40	131,964	(338,168)	(274,631)	(139,686)	13,436	-	(607,085)	
00246	Central MN ERDC	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(34,089)	(34,667)	(35,291)	(8,346)	-	-	(112,393)	
00252	Cannon Falls	8,840,083	4,686,521	1,268,167	29,102	0.086856%	(7,289)	291,065	497,683	0.0818%	23,275	5,687,806	82.40	46,748	(747,186)	(617,751)	(307,489)	(37,054)	-	(1,662,732)	
00253	Goodhue	6,598,848	3,498,343	946,647	21,724	0.064836%	(5,441)	217,273	371,508	0.0610%	17,374	4,245,806	82.40	316,392	(292,367)	(260,422)	(105,237)	33,097	-	(308,537)	
00255	Pine Island	15,096,471	8,003,311	2,165,686	49,699	0.148326%	(12,448)	497,061	849,909	0.1397%	39,748	9,713,246	82.40	783,598	(630,863)	(676,878)	(339,947)	76,995	-	(787,095)	
00256	Red Wing	21,630,135	11,467,097	3,102,982	71,208	0.212521%	(17,835)	712,188	1,217,748	0.2001%	56,951	13,917,120	82.40	177,968	(1,940,076)	(1,570,106)	(813,334)	(58,023)	-	(4,203,571)	
00261	Ashby	3,348,069	1,774,960	480,302	11,022	0.032895%	(2,761)	110,237	188,491	0.0310%	8,815	2,154,183	82.40	230,995	(132,743)	(159,209)	(82,540)	(6,615)	-	(150,112)	
00264	Herman	1,666,251	883,354	239,034	5,485	0.016371%	(1,374)	54,862	93,807	0.0154%	4,387	1,072,080	82.40	108,488	(71,620)	(90,430)	(48,748)	589	-	(101,721)	
00270	Hopkins	89,263,684	47,322,650	12,805,448	293,864	0.877037%	(73,603)	2,939,072	5,025,426	0.8258%	235,026	57,433,440	82.40	2,500,311	(5,374,737)	(4,612,607)	(2,439,079)	56,243	-	(9,869,869)	
00271	Bloomington	146,563,317	77,699,734	21,025,448	482,499	1.440020%	(120,850)	4,825,706	8,251,321	1.3558%	385,892	94,300,811	82.40	4,957,514	(8,400,172)	(7,728,891)	(4,045,920)	143,950	-	(15,073,519)	
00272	Eden Prairie	114,436,684	60,667,977	16,416,677	376,735	1.124367%	(94,360)	3,767,911	6,442,632	1.0586%	301,304	73,630,080	82.40	5,037,651	(5,675,107)	(5,629,717)	(2,538,119)	269,480	-	(8,535,812)	
00273	Edina	106,888,395	56,666,293	15,333,826	351,886	1.050204%	(88,136)	3,519,379	6,017,674	0.9888%	281,430	68,773,417	82.40	3,901,790	(6,505,931)	(6,104,196)	(2,981,828)	65,302	-	(11,624,863)	
00276	Minnetonka	146,868,375	77,861,459	21,069,211	483,503	1.443017%	(121,101)	4,835,750	8,268,496	1.3586%	386,695	94,497,097	82.40	7,297,219	(7,599,562)	(7,317,237)	(3,946,552)	70,640	-	(11,495,492)	
00277	Westonka	28,127,154	14,911,455	4,035,021	92,597	0.276356%	(23,192)	926,107	1,583,521	0.2602%	74,057	18,097,383	82.40	1,044,756	(1,745,566)	(1,467,510)	(698,231)	38,779	-	(2,827,772)	
00278	Orono	35,770,031	18,963,285	5,131,440	117,758	0.351449%	(29,494)	1,177,755	2,013,806	0.3309%	94,180	23,014,926	82.40	1,444,603	(2,149,677)	(1,878,278)	(910,871)	110,470	-	(3,383,753)	
00279	Osseo	273,543,802	145,017,738	39,241,614	900,530	2.687633%	(225,552)	9,006,631	15,400,153	2.5305%	720,223	176,001,749	82.40	11,202,552	(14,739,487)	(11,773,920)	(7,775,853)	446,234	-	(22,640,474)	
00280	Richfield	54,967,162	29,140,538	7,885,392	180,957	0.540065%	(45,324)	1,809,834	3,094,578	0.5085%	144,725	35,366,606	82.40	2,172,338	(3,104,973)	(2,882,902)	(1,657,808)	(3,545)	-	(5,476,890)	
00281	Robbinsdale	145,174,558	76,963,491	20,826,222	477,927	1.426375%	(119,705)	4,779,981	8,173,138	1.3430%	382,235	93,407,291	82.40	3,917,785	(9,256,733)	(8,514,952)	(4,469,536)	(452,522)	-	(18,775,958)	
00282	St Anthony	20,784,470	11,018,772	2,981,666	68,424	0.204213%	(17,138)	684,346	1,170,141	0.1923%	54,724	13,373,040	82.40	811,499	(1,104,823)	(943,902)	(445,503)	80,318	-	(1,602,411)	
00283	St Louis Park	55,757,156	29,559,349	7,998,722	183,557	0.547827%	(45,975)	1,835,846	3,139,054	0.5158%	146,805	35,874,903	82.40	1,646,059	(3,669,840)	(4,353,750)	(759,439)	205,872	-	(6,931,098)	
00284	Wayzata	146,284,095	77,551,706	20,985,392	481,580	1.437276%	(120,620)	4,816,513	8,235,602	1.3532%	385,157	94,121,166	82.40	4,788,539	(9,816,301)	(8,344,358)	(4,266,553)	314,347	-	(17,324,326)	
00286	Brooklyn Center	26,020,936	13,794,856	3,732,870	85,663	0.255662%	(21,456)	856,758	1,464,944	0.2407%	68,511	16,742,217	82.40	1,149,373	(1,399,738)	(1,286,033)	(782,254)	295,575	-	(2,023,077)	
00287	Intermediate School District	58,733,578	31,137,283	8,425,709	193,356	0.577071%	(48,429)	1,933,845	3,306,620	0.5433%	154,642	37,789,943	82.40	1,789,629	(3,708,630)	(2,862,068)	(1,218,589)	471,173	-	(5,528,485)	
00288	Southwest Metro Intermediate District	24,387,114	12,928,694	3,498,488	80,284	0.239610%	(20,109)	802,965	1,372,964	0.2256%	64,210	15,691,017	82.40	1,954,537	(464,444)	(556,143)	(208,631)	302,118	-	1,027,437	
00294	Houston	22,432,669	11,892,556	3,218,110	73,850	0.220406%	(18,497)	738,612	1,262,930	0.2075%	59,064	14,433,486	82.40	1,743,456	(940,502)	(756,101)	(188,356)	202,786	-	61,283	
00297	Spring Grove	3,590,970	1,903,733	515,148																	

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

IDEntity		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
00424	Lester Prairie	\$ 3,257,914	\$ 1,727,165	\$ 467,369	\$ 10,725	0.032010%	\$ (2,686)	\$ 107,270	\$ 183,418	0.0301%	\$ 8,578	\$ 2,096,206	82.39	\$ 29,527	\$ (302,511)	\$ (254,637)	\$ (149,757)	\$ (41,698)	\$ -	\$ (719,076)
00432	Mahnomen	7,437,595	3,943,000	1,066,971	24,485	0.073076%	(6,133)	244,887	418,724	0.0688%	19,583	4,785,417	82.40	282,200	(427,186)	(438,809)	(238,864)	2,392	-	(820,267)
00435	Waubun	7,273,067	3,855,777	1,043,368	23,944	0.071460%	(5,997)	239,472	409,465	0.0673%	19,150	4,679,600	82.40	260,495	(469,140)	(417,681)	(210,922)	(17,117)	-	(854,365)
00441	Marshall County Central	4,573,489	2,424,610	656,096	15,056	0.044936%	(3,771)	150,586	257,483	0.0423%	12,042	2,942,663	82.40	179,785	(268,027)	(210,949)	(66,201)	16,431	-	(348,961)
00447	Grygla	2,088,165	1,107,029	299,561	6,874	0.020517%	(1,722)	68,754	117,561	0.0193%	5,498	1,343,554	82.40	66,181	(131,916)	(132,982)	(85,261)	(13,342)	-	(297,320)
00458	Truman	2,645,096	1,402,283	379,456	8,708	0.025988%	(2,181)	87,091	148,914	0.0245%	6,964	1,701,874	82.40	111,664	(181,546)	(180,947)	(106,321)	(37,160)	-	(394,310)
00463	Eden Valley - Watkins	8,336,446	4,419,521	1,195,917	27,444	0.081908%	(6,874)	274,485	469,333	0.0771%	21,949	5,363,806	82.40	268,907	(487,089)	(471,269)	(231,425)	(2,488)	-	(923,364)
00465	Litchfield	15,278,511	8,099,819	2,191,800	50,298	0.150116%	(12,598)	503,058	860,163	0.1413%	40,227	9,830,434	82.40	619,371	(840,481)	(721,886)	(367,644)	43,647	-	(1,266,993)
00466	Dassel-Cokato	18,692,413	9,909,680	2,681,547	61,537	0.183657%	(15,413)	615,461	1,052,358	0.1729%	49,216	12,026,949	82.40	383,786	(1,439,164)	(1,140,487)	(618,242)	(80,804)	-	(2,894,911)
00473	Isle	4,360,100	2,311,483	625,484	14,354	0.042839%	(3,595)	143,560	245,468	0.0403%	11,480	2,805,349	82.40	183,224	(230,433)	(246,858)	(133,709)	3,341	-	(424,435)
00477	Princeton	31,139,789	16,508,587	4,467,203	102,515	0.305956%	(25,677)	1,025,302	1,753,131	0.2881%	81,989	20,035,783	82.40	1,022,209	(1,895,081)	(1,658,398)	(942,813)	(80,259)	-	(3,554,342)
00480	Onamia	7,328,847	3,885,348	1,051,370	24,127	0.072008%	(6,043)	241,309	412,606	0.0678%	19,296	4,715,497	82.40	189,769	(503,660)	(416,174)	(156,406)	3,357	-	(883,114)
00482	Little Falls	22,714,809	12,042,131	3,258,585	74,779	0.223179%	(18,730)	747,903	1,278,815	0.2101%	59,807	14,615,029	82.40	550,613	(1,672,860)	(1,475,297)	(1,025,158)	(144,814)	-	(3,767,516)
00484	Pierz	11,692,298	6,198,607	1,677,335	38,492	0.114880%	(9,641)	384,978	658,262	0.1082%	30,785	7,522,994	82.40	534,005	(702,439)	(645,119)	(368,557)	(22,618)	-	(1,204,728)
00485	Royalton	7,554,127	4,004,779	1,083,688	24,869	0.074221%	(6,229)	248,724	425,285	0.0699%	19,890	4,860,400	82.40	284,249	(390,724)	(348,504)	(152,878)	3,430	-	(604,427)
00486	Swanville	3,474,870	1,842,183	498,492	11,440	0.034142%	(2,865)	114,413	195,632	0.0321%	9,149	2,235,794	82.40	219,660	(120,410)	(115,327)	(68,458)	26,478	-	(58,057)
00487	Upsala	2,968,855	1,573,922	425,901	9,774	0.029169%	(2,448)	97,750	167,140	0.0275%	7,817	1,910,171	82.40	87,613	(221,913)	(242,169)	(170,661)	(27,406)	-	(574,536)
00492	Austin	54,562,220	28,925,860	7,827,301	179,624	0.536087%	(44,990)	1,796,501	3,071,780	0.5047%	143,659	35,106,057	82.40	1,749,936	(3,301,303)	(3,205,803)	(1,699,832)	(18,820)	-	(6,475,822)
00495	Grand Meadow	3,655,289	1,937,831	524,375	12,034	0.035914%	(3,014)	120,352	205,786	0.0338%	9,624	2,351,840	82.40	14,907	(325,886)	(266,226)	(124,281)	(24,930)	-	(726,416)
00497	Lyle	2,934,803	1,555,870	421,016	9,662	0.028835%	(2,420)	96,631	165,226	0.0271%	7,727	1,888,297	82.40	158,833	(138,014)	(139,581)	(85,369)	(2,624)	-	(206,755)
00499	LeRoy-Ostander	2,471,163	1,310,073	354,504	8,135	0.024279%	(2,038)	81,364	139,121	0.0229%	6,506	1,589,954	82.40	73,562	(197,074)	(187,778)	(136,308)	(26,768)	-	(474,366)
00500	Southland	4,889,681	2,592,238	701,456	16,097	0.048042%	(4,032)	160,997	275,283	0.0452%	12,874	3,146,091	82.40	244,262	(173,764)	(167,566)	(70,599)	61,114	-	(106,553)
00505	Fulda	3,577,241	1,896,455	513,178	11,777	0.035147%	(2,950)	117,783	201,394	0.0331%	9,419	2,301,646	82.40	131,073	(259,781)	(248,561)	(165,887)	(18,184)	-	(561,340)
00507	Nicollet	3,032,958	1,607,906	435,097	9,985	0.029799%	(2,501)	99,861	170,750	0.0281%	7,986	1,951,429	82.40	40,061	(240,428)	(213,599)	(95,877)	16,665	-	(493,178)
00508	St Peter	22,042,861	11,685,901	3,162,190	72,567	0.216577%	(18,176)	725,779	1,240,986	0.2039%	58,037	14,182,697	82.40	780,240	(1,347,475)	(1,364,288)	(804,597)	(71,693)	-	(2,807,813)
00511	Adrian	5,065,019	2,685,192	726,610	16,674	0.049765%	(4,176)	166,768	285,151	0.0469%	13,336	3,258,869	82.40	223,085	(315,985)	(280,929)	(142,626)	(7,553)	-	(524,008)
00514	Ellsworth	1,379,895	731,544	197,955	4,543	0.013558%	(1,138)	45,436	77,689	0.0128%	3,633	887,874	82.39	(10,546)	(122,304)	(117,349)	(58,107)	929	-	(307,377)
00518	Worthington	36,562,511	19,383,414	5,245,127	120,367	0.359235%	(30,148)	1,203,847	2,058,420	0.3382%	96,267	23,524,800	82.40	1,511,329	(2,060,839)	(1,889,292)	(833,388)	79,467	-	(3,192,723)
00531	Byron	19,648,340	10,416,459	2,818,681	64,684	0.193050%	(16,201)	646,938	1,106,178	0.1818%	51,733	12,642,034	82.40	806,242	(1,192,113)	(1,117,951)	(609,205)	(128,253)	-	(2,241,280)
00533	Dover-Eyota	9,539,165	5,057,136	1,368,454	31,404	0.093725%	(7,866)	314,084	537,042	0.0882%	25,116	6,137,623	82.40	226,383	(686,439)	(623,216)	(349,026)	21,579	-	(1,410,719)
0053																				

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Current Discount				*Pension			Employer Additional Revenue (with					FY 25						
		1% Decrease	Rate	1% Increase		Percent	Expense debit							2026	2027	2028	2029	2030	Thereafter	Total
ID	Entity	6.0%	7.0%	8.0%	Indirect Aid	Allocation of Direct Aid	(Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	NPL) Associated with State's Contribution	Covered Payroll	NPL as a % of Salary							
00695	Chisholm	\$ 6,870,395	\$ 3,642,302	\$ 985,602	\$ 22,618	0.067503%	\$ (5,665)	\$ 226,212	\$ 386,792	0.0636%	\$ 18,089	\$ 4,420,480	82.40	\$ 221,674	\$ (408,377)	\$ (365,670)	\$ (179,065)	\$ 38,195	\$ -	\$ (693,243)
00696	Ely	4,934,435	2,615,963	707,876	16,245	0.048482%	(4,069)	162,472	277,805	0.0456%	12,992	3,174,914	82.39	141,750	(347,398)	(324,369)	(199,531)	(23,342)	-	(752,890)
00698	Floodwood	1,594,689	845,416	228,768	5,250	0.015668%	(1,315)	52,507	89,780	0.0148%	4,199	1,026,057	82.39	(36,519)	(185,444)	(122,538)	(79,393)	(15,737)	-	(439,631)
00700	Hermantown	19,637,098	10,410,499	2,817,068	64,647	0.192940%	(16,192)	646,567	1,105,545	0.1817%	51,703	12,634,800	82.40	848,931	(1,082,370)	(964,680)	(430,931)	82,572	-	(1,546,478)
00701	Hibbing	24,223,884	12,842,158	3,475,072	79,747	0.238005%	(19,974)	797,588	1,363,770	0.2241%	63,780	15,585,943	82.40	859,228	(1,490,920)	(1,295,688)	(600,421)	9,870	-	(2,517,931)
00704	Proctor	18,739,545	9,934,666	2,688,308	61,692	0.184121%	(15,452)	617,014	1,055,012	0.1734%	49,340	12,057,280	82.40	563,897	(1,225,287)	(1,075,656)	(576,777)	(4,087)	-	(2,317,910)
00706	Virginia	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(3,078,570)	(1,698)	-	-	-	-	(3,080,268)
00707	Nett Lake	900,040	477,151	129,116	2,963	0.008843%	(742)	29,633	50,668	0.0083%	2,370	579,063	82.40	32,728	(64,903)	(56,021)	(27,609)	5,977	-	(109,828)
00709	Duluth Public Schools	105,850,744	56,116,188	15,184,968	348,470	1.040009%	(87,280)	3,485,213	5,959,256	0.9792%	278,698	68,105,783	82.40	5,590,043	(4,435,639)	(4,476,638)	(2,010,501)	369,411	-	(4,963,324)
00712	Mountain Iron-Buhl	5,834,042	3,092,885	836,931	19,206	0.057321%	(4,811)	192,091	328,450	0.0540%	15,361	3,753,714	82.40	264,862	(333,097)	(270,332)	(117,038)	27,887	-	(427,718)
00716	Belle Plaine	12,903,773	6,840,864	1,851,129	42,480	0.126782%	(10,640)	424,865	726,463	0.1194%	33,975	8,302,434	82.40	406,203	(833,054)	(806,649)	(378,762)	10,760	-	(1,601,502)
00717	Jordan	19,225,562	10,192,326	2,758,030	63,292	0.188896%	(15,853)	633,015	1,082,373	0.1779%	50,620	12,369,977	82.40	580,837	(1,229,402)	(1,024,111)	(485,538)	1,144	-	(2,157,070)
00719	Prior Lake	88,286,461	46,804,580	12,665,259	290,647	0.867436%	(72,797)	2,906,898	4,970,413	0.8167%	232,453	56,804,720	82.40	2,773,428	(5,490,149)	(4,788,281)	(2,606,868)	1,097,616	-	(9,014,254)
00720	Shakopee	92,015,474	48,781,496	13,200,210	302,923	0.904074%	(75,872)	3,029,677	5,180,349	0.8512%	242,271	59,203,989	82.40	3,666,265	(5,272,460)	(3,720,207)	(2,758,890)	79,875	-	(8,005,417)
00721	New Prague	38,021,967	20,157,136	5,454,495	125,172	0.373575%	(31,351)	1,251,901	2,140,586	0.3517%	100,109	24,463,840	82.40	724,450	(3,035,269)	(2,664,012)	(1,631,072)	(301,738)	-	(6,907,641)
00726	Becker	27,334,782	14,491,384	3,921,350	89,988	0.268571%	(22,539)	900,019	1,538,914	0.2529%	71,971	17,587,589	82.40	711,518	(1,786,063)	(1,537,219)	(837,342)	7,841	-	(3,441,265)
00727	Big Lake	31,675,100	16,792,379	4,543,996	104,277	0.311215%	(26,118)	1,042,925	1,783,264	0.2930%	83,398	20,380,160	82.40	1,632,088	(1,451,088)	(1,495,267)	(875,336)	20,934	-	(2,168,669)
00728	Elk River	147,272,777	78,075,850	21,127,225	484,835	1.446991%	(121,435)	4,849,066	8,291,264	1.3624%	387,760	94,757,303	82.40	7,386,761	(7,063,376)	(6,427,492)	(2,971,810)	539,848	-	(8,536,069)
00738	Holdingford	9,117,035	4,833,346	1,307,897	30,014	0.089577%	(7,518)	300,185	513,277	0.0843%	24,005	5,866,023	82.40	362,929	(523,863)	(463,556)	(227,960)	40,170	-	(812,280)
00739	Kimball	7,053,625	3,739,440	1,011,888	23,221	0.069303%	(5,816)	232,245	397,109	0.0653%	18,572	4,538,389	82.40	311,427	(361,670)	(346,410)	(190,427)	30,040	-	(557,040)
00740	Melrose	13,009,711	6,897,027	1,866,327	42,829	0.127823%	(10,727)	428,354	732,429	0.1203%	34,254	8,370,617	82.40	553,428	(733,103)	(650,780)	(310,770)	59,444	-	(1,081,781)
00741	Paynesville	9,332,262	4,947,447	1,338,773	30,723	0.091691%	(7,695)	307,270	525,392	0.0863%	24,571	6,004,480	82.40	235,039	(714,069)	(567,838)	(293,351)	8,112	-	(1,332,107)
00742	St Cloud	123,701,059	65,579,435	17,745,711	407,235	1.215393%	(101,999)	4,072,949	6,964,206	1.1443%	325,697	79,590,926	82.40	4,644,890	(7,313,279)	(7,008,231)	(3,606,173)	343,907	-	(12,938,886)
00743	Sauk Centre	12,734,921	6,751,348	1,826,906	41,924	0.125124%	(10,501)	419,308	716,962	0.1178%	33,530	8,193,851	82.40	682,543	(660,313)	(630,056)	(326,618)	(31,783)	-	(966,227)
00745	Albany	18,444,973	9,778,501	2,646,050	60,722	0.181226%	(15,209)	607,313	1,038,425	0.1706%	48,564	11,867,714	82.40	546,373	(1,240,926)	(1,095,442)	(570,678)	84,673	-	(2,276,000)
00748	Sartell	40,199,747	21,311,674	5,766,912	132,341	0.394972%	(33,147)	1,323,607	2,263,194	0.3719%	105,843	25,865,074	82.40	1,752,489	(2,353,367)	(2,147,583)	(1,235,034)	(8,235)	-	(3,991,730)
00750	Rocori	21,565,384	11,432,769	3,093,693	70,995	0.211885%	(17,782)	710,057	1,214,104	0.1995%	56,780	13,875,474	82.40	908,648	(1,216,362)	(1,232,899)	(587,143)	13,478	-	(2,114,278)
00756	Blooming Prairie	9,421,552	4,994,784	1,351,582	31,017	0.092568%	(7,769)	310,210	530,418	0.0872%	24,806	6,061,920	82.40	468,202	(479,562)	(429,338)	(213,738)	21,633	-	(632,803)
00761	Owatonna	57,591,395	30,531,760	8,261,855	189,596	0.565850%	(47,487)	1,896,241	3,242,322	0.5328%	151,634	37,055,109	82.40	2,325,371	(3,064,906)	(2,778,468)	(1,141,011)	196,475	-	(4,462,539)
00763	Medford	7,761,463	4,114,697	1,113,432	25,551	0.076259%	(6,400)	255,554	436,963	0.0718%	20,435	4,993,863	82.40	251,528	(505,174)	(440,942)	(230,590,			

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
00885	St Michael	\$ 64,957,752	\$ 34,436,994	\$ 9,318,606	\$ 213,847	0.638226%	\$ (53,561)	\$ 2,138,783	\$ 3,657,038	0.6009%	\$ 171,030	\$ 41,794,720	82.40	\$ 2,343,936	\$ (4,158,302)	\$ (3,359,484)	\$ (1,578,266)	\$ 183,737	\$ -	\$ (6,568,379)
00891	Canby	4,974,216	2,637,053	713,583	16,376	0.048873%	(4,102)	163,780	280,042	0.0460%	13,097	3,200,480	82.40	155,855	(323,046)	(271,511)	(148,676)	10,949	-	(576,429)
00911	Cambridge-Isanti	47,604,480	25,237,253	6,829,168	156,718	0.467725%	(39,253)	1,567,411	2,680,067	0.4404%	125,340	30,629,337	82.40	1,660,933	(2,566,643)	(2,116,378)	(1,067,641)	238,296	-	(3,851,433)
00912	Milaca	15,896,302	8,427,337	2,280,427	52,332	0.156184%	(13,107)	523,396	894,938	0.1471%	41,854	10,227,863	82.40	102,098	(1,305,257)	(961,007)	(474,549)	23,004	-	(2,615,711)
00914	Ulen - Hitterdal	3,444,819	1,826,252	494,181	11,341	0.033846%	(2,840)	113,422	193,936	0.0319%	9,070	2,216,411	82.40	145,008	(175,353)	(166,469)	(82,467)	24,340	-	(254,941)
00915	Southern Plains	5,271,706	2,794,766	756,260	17,355	0.051795%	(4,347)	173,574	296,788	0.0488%	13,880	3,391,863	82.40	199,270	(276,969)	(271,650)	(133,047)	4,668	-	(477,728)
00916	NE Metro Interm School Dist.	45,331,464	24,032,226	6,503,089	149,235	0.445392%	(37,378)	1,492,572	2,552,101	0.4193%	119,355	29,166,869	82.40	1,360,515	(3,162,268)	(1,400,439)	(853,629)	357,413	-	(3,698,408)
00917	Intermediate School District	28,558,688	15,140,231	4,096,927	94,018	0.280596%	(23,548)	940,317	1,607,819	0.2642%	75,193	18,375,074	82.40	1,017,797	(2,112,833)	(1,815,383)	(856,074)	265,551	-	(3,500,942)
00920	Metro ECSU	5,173,119	2,742,501	742,117	17,030	0.050827%	(4,266)	170,328	291,239	0.0479%	13,620	3,328,446	82.40	566,934	32,325	104,505	224,065	346,387	-	1,274,216
00921	Southeast Service Coop	3,545,351	1,879,549	508,603	11,672	0.034834%	(2,923)	116,732	199,597	0.0328%	9,335	2,281,109	82.40	254,091	(130,379)	(98,657)	(31,425)	54,622	-	48,252
00922	South Central Serv Coop	2,710,496	1,436,955	388,838	8,923	0.026631%	(2,235)	89,245	152,597	0.0251%	7,137	1,743,966	82.40	246,505	4,956	8,530	65,291	126,277	-	451,559
00923	Resource Training and Solutions	3,625,345	1,921,957	520,079	11,935	0.035620%	(2,989)	119,366	204,100	0.0335%	9,545	2,332,571	82.40	182,980	(118,139)	(108,616)	(6,023)	87,382	-	37,584
00924	North Central Service Coop	7,739,951	4,103,292	1,110,346	25,481	0.076047%	(6,382)	254,842	435,747	0.0716%	20,379	4,979,966	82.40	725,983	(42,600)	12,660	54,875	223,143	-	974,061
00925	Sourcewell Technology	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(125,637)	(123,318)	(122,594)	(55,067)	-	-	(426,616)
00926	Lakes Country Serv Coop	5,879,660	3,117,069	843,475	19,356	0.057769%	(4,848)	193,591	331,015	0.0544%	15,481	3,783,029	82.40	333,423	(274,325)	(266,519)	(104,156)	100,898	-	(210,679)
00927	Northeast Service Coop	1,649,820	874,643	236,677	5,431	0.016210%	(1,360)	54,321	92,881	0.0153%	4,344	1,061,497	82.40	118,075	(41,628)	(15,708)	2,260	48,748	-	111,747
00928	Northwest MN Service Co-op	2,466,299	1,307,495	353,806	8,119	0.024232%	(2,034)	81,206	138,852	0.0228%	6,494	1,586,880	82.39	52,997	(144,989)	(155,224)	(114,357)	(29,690)	-	(391,263)
00935	Fergus Falls Spec Ed Coop	2,279,502	1,208,465	327,009	7,504	0.022397%	(1,880)	75,055	128,335	0.0211%	6,002	1,466,686	82.39	(38,607)	(229,756)	(243,529)	(249,805)	(189,827)	-	(951,524)
00938	Meeker & Wright Spec Ed Coop	9,903,678	5,250,380	1,420,746	32,604	0.097306%	(8,166)	326,085	557,563	0.0916%	26,076	6,372,149	82.40	582,770	(356,736)	(316,638)	(158,716)	52,567	-	(196,753)
00966	Wright Technical Center	2,628,340	1,393,400	377,052	8,653	0.025824%	(2,167)	86,540	147,972	0.0243%	6,920	1,691,109	82.40	67,525	(192,259)	(173,830)	(98,995)	(14,058)	-	(411,617)
00978	MN Valley Coop Center	2,493,756	1,322,051	357,745	8,210	0.024502%	(2,056)	82,108	140,394	0.0231%	6,566	1,604,503	82.40	62,338	(223,290)	(171,971)	(83,276)	5,567	-	(410,632)
00985	Pine to Prairie Coop Center	177,176	93,929	25,417	583	0.001740%	(146)	5,833	9,973	0.0016%	466	113,977	82.41	6,565	(11,018)	(10,350)	(5,578)	(1,702)	-	(22,083)
00991	SW/W Central Service Cooperative	28,686,354	15,207,913	4,115,242	94,438	0.281851%	(23,654)	944,521	1,615,006	0.2654%	75,529	18,457,211	82.40	1,180,702	(1,344,802)	(1,033,669)	(563,783)	146,256	-	(1,615,296)
00997	Area Special Educ Coop	3,731,716	1,978,348	535,339	12,285	0.036665%	(3,077)	122,868	210,088	0.0345%	9,825	2,401,006	82.40	226,510	(227,009)	(158,559)	(82,524)	33,682	-	(207,900)
00998	Bemidji Reg Interdist Council	6,449,130	3,418,971	925,169	21,231	0.063364%	(5,318)	212,342	363,077	0.0597%	16,980	4,149,451	82.40	156,212	(403,442)	(353,661)	(229,727)	(21,712)	-	(852,330)
02071	Lake Crystal-Wellcome Memorial	8,870,567	4,702,682	1,272,540	29,203	0.087155%	(7,314)	292,069	499,400	0.0821%	23,356	5,707,429	82.40	339,328	(573,148)	(505,472)	(231,713)	(13,498)	-	(984,503)
02125	Triton Schools	9,969,727	5,285,396	1,430,221	32,821	0.097955%	(8,221)	328,261	561,283	0.0922%	26,250	6,414,663	82.40	368,546	(591,222)	(555,825)	(300,966)	37,228	-	(1,042,239)
02134	United South Central	8,100,680	4,294,531	1,162,095	26,668	0.079591%	(6,679)	266,721	456,057	0.0749%	21,329	5,212,080	82.40	309,426	(487,992)	(396,756)	(198,782)	27,275	-	(746,829)
02135	Maple River	8,462,274	4,486,228	1,213,968	27,859	0.083144%	(6,978)	278,626	476,414	0.0783%	22,281	5,444,731	82.40	210,910	(525,628)	(419,140)	(187,256)	63,899	-	(857,215)
02137	Kingsland	4,991,944	2,646,452	716,126	16,434	0.049047%	(4,116)	164,364	281,041	0.0462%	13,143	3,211,897	82.40	165,320	(313,706)	(288,330)	(167,944)	(38,382)	-	(643,042)
02142	St Louis County Schools	20,839,493	11,047,942	2,989,559	68,605	0.204753%	(17,183)	686,156	1,173,237	0.1928%	54,869	13,408,423	82.40	588,404	(1,571,449)	(1,474,873)	(824,537)	(147,168)	-	(3,429,623)
02143	Waterville-Elysian-Morristown	7,053,949	3,739,612	1,011,934	23,222	0.069307%	(5,816)	232,256	397,128	0.0653%	18,573	4,538,606	82.40	134,552	(509,250)	(448,574)	(224,078)	9,803	-	(1,037,547)
02144	Chisago Lakes Area	28,493,720	15,105,789	4,087,607	93,804	0.279957%	(23,495)	938,176	1,604,158	0.2636%	75,022	18,333,234	82.40	481,870	(2,156,890)	(1,877,492)	(1,221,250)	(258,845)	-	(5,032,607)
02149	Minnewaska Area	14,918,323	7,908,866	2,140,129	49,112	0.146576%	(12,301)	491,197	839,882	0.1380%	39,279	9,598,651	82.40	697,707	(729,208)	(756,978)	(425,190)	(44,028)	-	(1,257,697)
02154	Eveleth-Gilbert	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(1,616,980)	-	-	-	-	-	(1,616,980)
02155	Wadena-Deer Creek	10,362,345	5,493,540	1,486,545	34,114	0.101812%	(8,544)	341,188	583,386	0.0959%	27,283	6,667,269	82.40	478,999	(587,903)	(590,656)	(348,501)	(40,642)	-	(1,088,703)
02159	Buffalo Lake-Hector	5,170,417	2,741,068	741,729	17,021	0.050800%	(4,263)	170,238	291,085	0.0478%	13,613	3,326,686	82.40	107,886	(351,300)	(270,534)	(154,957)	12,408	-	(656,497)
02164	Dilworth-Glyndon-Felton	13,570,317	7,194,229	1,946,749	44,675	0.133332%	(11,190)	446,813	763,991	0.1255%	35,730	8,731,326	82.40	159,481	(1,027,159)	(912,199)	(488,842)	(54,533)	-	(2,323,252)
02165	Hinckley-Finlayson	9,981,293	5,291,528	1,431,881	32,859	0.098068%	(8,230)	328,641	561,933	0.0923%	26,280	6,422,091	82.40	360,737	(646,168)	(504,700)	(301,809)	11,168	-	(1,080,772)
02167	Lakeview	6,568,797	3,482,411	942,336	21,625	0.064540%	(5,416)	216,283	369,816	0.0608%	17,295	4,226,469	82.40	274,813	(393,265)	(366,199)	(204,628)	(25,072)	-	(714,351)
02168	NRHEG	7,340,954	3,891,766	1,053,107	24,167	0.072126%	(6,053)	241,705	413,284	0.0679%	19,328	4,723,246	82.40	153,257	(482,938)	(478,364)	(219,541)	(10,792)	-	(1,038,378)
02169	Murray County Central	6,329,572	3,355,588	908,018	20,837	0.062189%	(5,219)	208,404	356,344	0.0586%	16,665	4,072,503	82.40	135,991	(472,139)	(457,893)	(221,992)	(23,121)	-	(1,039,154)
02170	Staples-Motley	8,511,892	4,512,533	1,221,086	28,022	0.083632%	(7,019)	280,262	479,211	0.0787%	22,411	5,476,697	82.40	96,255	(642,762)	(485,905)	(185,264)	21,763	-	(1,195,913)
02171	Kittson Central	3,030,580	1,606,645	434,756	9,977	0.029777%	(2,499)	99,785	170,620	0.0280%	7,979	1,949,943	82.39	105,279	(213,787)	(179,818)	(105,268)	(22,839)	-	(416,433)
02172	Kenyon-Wanamingo	6,020,082	3,191,513	863,619	19,819	0.059148%	(4,964)	198,215	338,921	0.0557%	15,850	3,873,383	82.40	80,017	(435,949)	(377,353)	(207,195)	(10,995)	-	(951,475)
02174	Pine River-Backus	8,725,605	4,625,832	1,251,744	28,725	0.085732%	(7,195)	287,299	491,243	0.0807%	22,974	5,614,206	82.40	212,081	(602,265)	(586,076)	(327,512)	(62,918)	-	(1,366,690)
02176	Warren-Alvarado-Oslo	6,160,612	3,266,014	883,779	20,281	0.060530%	(5,080)	202,844	346,837	0.0570%	16,220	3,963,851	82.39	378,935	(301,754)	(276,620)	(109,776)	(3,692)	-	(312,907)
02180	MACCRA Y	7,926,963	4,202,436	1,137,174	26,096	0.077884%	(6,536)	261,000	446,275	0.0733%	20,871	5,100,286	82.40	301,516	(461,394)	(418,182)	(222,049)	(12,356)	-	(812,465)
02184	Luverne	12,984,632	6,883,731	1,862,729	42,747	0.127577%	(10,707)	427,527	731,015											

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year							
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total	
ID	Entity																				
02580	East Central	\$ 7,457,378	\$ 3,953,488	\$ 1,069,809	\$ 24,550	0.073270%	\$ (6,149)	\$ 245,539	\$ 419,839	0.0690%	\$ 19,635	\$ 4,798,160	82.40	\$ 311,056	\$ (441,932)	\$ (454,924)	\$ (265,806)	\$ 5,810	\$ -	\$ (845,796)	
02609	Win-E-Mac	4,505,927	2,388,792	646,404	14,834	0.044271%	(3,715)	148,359	253,675	0.0417%	11,864	2,899,143	82.40	209,066	(230,699)	(203,712)	(96,705)	38,726	-	(283,324)	
02683	Greenbush-Middle River	2,273,340	1,205,199	326,125	7,484	0.022337%	(1,875)	74,853	127,989	0.0210%	5,986	1,462,731	82.39	(41,950)	(256,006)	(169,818)	(103,487)	(17,676)	-	(588,937)	
02687	Howard Lake-Waverly-Winsted	11,730,890	6,219,067	1,682,871	38,619	0.115259%	(9,673)	386,248	660,433	0.1085%	30,887	7,547,806	82.40	419,896	(804,370)	(681,822)	(379,427)	25,797	-	(1,419,926)	
02689	Pipestone Area Schools	10,384,830	5,505,460	1,489,771	34,188	0.102034%	(8,563)	341,930	584,655	0.0961%	27,343	6,681,771	82.40	367,191	(602,833)	(636,236)	(296,772)	(3,557)	-	(1,172,207)	
02711	Mesabi East	7,690,873	4,077,274	1,103,305	25,319	0.075564%	(6,342)	253,227	432,985	0.0711%	20,250	4,948,400	82.40	101,741	(730,263)	(621,530)	(356,101)	(100,512)	-	(1,706,665)	
02752	Fairmont-Ceylon	16,242,870	8,611,068	2,330,144	53,473	0.159590%	(13,393)	534,810	914,454	0.1503%	42,766	10,450,903	82.40	638,466	(956,875)	(983,719)	(515,517)	20,943	-	(1,796,702)	
02753	Long Prairie-Grey Eagle	9,859,681	5,227,056	1,414,435	32,459	0.096873%	(8,130)	324,636	555,085	0.0912%	25,960	6,343,829	82.40	444,901	(527,243)	(540,860)	(247,898)	57,249	-	(813,851)	
02754	Cedar Mountain	3,815,493	2,022,763	547,357	12,561	0.037488%	(3,146)	125,628	214,808	0.0353%	10,046	2,454,949	82.40	71,854	(278,211)	(242,709)	(131,088)	(30,931)	-	(611,085)	
02769	Morris Area Schools	10,748,262	5,698,132	1,541,907	35,384	0.105605%	(8,863)	353,896	605,115	0.0994%	28,299	6,915,600	82.40	439,176	(605,870)	(521,139)	(299,852)	(21,494)	-	(1,009,179)	
02805	Zumbrota-Mazeppa	12,954,797	6,867,914	1,858,449	42,648	0.127284%	(10,682)	426,547	729,339	0.1198%	34,109	8,335,303	82.40	692,498	(709,253)	(631,941)	(340,104)	15,297	-	(973,503)	
02835	Janesville-Waldorf-Pemberton	7,850,969	4,162,148	1,126,272	25,846	0.077138%	(6,474)	258,499	442,000	0.0726%	20,671	5,051,429	82.40	369,721	(398,443)	(382,378)	(200,972)	7,773	-	(604,299)	
02853	Lac qui Parle Valley	8,883,755	4,709,674	1,274,432	29,246	0.087285%	(7,325)	292,503	500,142	0.0822%	23,390	5,715,909	82.40	234,581	(618,062)	(502,619)	(193,393)	22,586	-	(1,056,907)	
02854	Ada-Borup	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(925,994)	(958,811)	(101,779)	-	-	-	(1,986,584)	
02856	Stephen-Argyle	3,158,678	1,674,556	453,133	10,399	0.031035%	(2,604)	104,001	177,828	0.0292%	8,317	2,032,320	82.40	111,120	(221,142)	(221,399)	(99,924)	21,118	-	(410,227)	
02859	Glencoe-Silver Lake	13,778,085	7,304,376	1,976,555	45,359	0.135374%	(11,361)	453,655	775,691	0.1275%	36,277	8,865,040	82.40	394,583	(958,095)	(923,896)	(505,430)	(12,350)	-	(2,015,188)	
02860	Blue Earth Area Public Schools	10,527,414	5,581,050	1,510,225	34,657	0.103434%	(8,680)	346,623	592,679	0.0974%	27,718	6,773,474	82.40	283,562	(573,028)	(501,748)	(306,371)	(5,591)	-	(1,103,176)	
02884	Red Rock Central	4,358,803	2,310,795	625,298	14,350	0.042826%	(3,594)	143,516	245,393	0.0403%	11,476	2,804,491	82.40	181,969	(276,048)	(273,089)	(166,823)	(24,175)	-	(558,166)	
02886	Glenville-Emmons	2,488,567	1,319,300	357,001	8,193	0.024451%	(2,052)	81,939	140,105	0.0230%	6,552	1,601,200	82.39	93,201	(140,770)	(121,758)	(57,388)	14,564	-	(212,151)	
02888	Clinton-Graceville-Beardsley	3,167,975	1,679,484	454,466	10,429	0.031126%	(2,612)	104,308	178,353	0.0293%	8,341	2,038,320	82.40	128,167	(173,762)	(158,173)	(85,032)	(6,483)	-	(295,283)	
02889	Lake Park-Audubon District	6,901,744	3,658,922	990,100	22,721	0.067811%	(5,691)	227,244	388,558	0.0638%	18,172	4,440,663	82.40	373,566	(328,530)	(319,849)	(197,072)	(34,532)	-	(506,417)	
02890	Renville County West	5,544,767	2,939,527	795,432	18,254	0.054478%	(4,572)	182,565	312,162	0.0513%	14,599	3,567,566	82.40	120,265	(417,690)	(328,054)	(195,404)	19,506	-	(801,377)	
02895	Jackson County Central Schools	11,022,619	5,843,581	1,581,265	36,287	0.108300%	(9,089)	362,927	620,558	0.1020%	29,022	7,092,091	82.40	192,244	(838,365)	(734,000)	(394,178)	(13,701)	-	(1,788,000)	
02897	Redwood Area Schools	11,758,131	6,233,508	1,686,779	38,709	0.115527%	(9,695)	387,147	661,970	0.1088%	30,958	7,565,371	82.40	450,596	(707,185)	(598,717)	(304,328)	49,004	-	(1,110,630)	
02898	Westbrook-Walnut Grove Public	4,682,562	2,482,434	671,744	15,415	0.046007%	(3,861)	154,177	263,623	0.0433%	12,329	3,012,834	82.40	175,315	(269,485)	(277,152)	(125,807)	(9,554)	-	(506,683)	
02899	Plainview-Elgin-Millville	12,435,917	6,592,833	1,784,012	40,940	0.122186%	(10,254)	409,463	700,127	0.1150%	32,743	8,001,451	82.40	270,519	(879,018)	(733,070)	(436,146)	(40,103)	-	(1,817,818)	
02902	RTR Public Sc	5,568,332	2,952,021	798,813	18,331	0.054711%	(4,591)	183,343	313,492	0.0515%	14,661	3,582,766	82.40	308,201	(242,630)	(240,145)	(117,168)	(472)	-	(292,214)	
02903	Ortonville Public School	4,998,322	2,649,833	717,041	16,455	0.049109%	(4,121)	164,572	281,396	0.0462%	13,160	3,215,954	82.40	86,389	(445,093)	(313,942)	(166,823)	1,681	-	(837,788)	
02904	Tracy Area School District	5,918,252	3,137,528	849,011	19,483	0.058148%	(4,880)	194,862	333,189	0.0547%	15,582	3,807,874	82.40	57,477	(472,421)	(387,954)	(235,148)	(17,631)	-	(1,055,677)	
02905	Tri-City United	18,932,936	10,037,191	2,716,051	62,329	0.186021%	(15,611)	623,382	1,065,901	0.1751%	49,849	12,181,726	82.40	698,170	(1,083,028)	(1,007,156)	(495,631)	(6,392)	-	(1,894,037)	
02906	Red Lake County Central	3,728,689	1,976,744	534,904	12,275	0.036635%	(3,075)	122,770	209,921	0.0345%	9,817	2,399,097	82.40	78,643	(285,562)	(265,403)	(132,814)	(13,218)	-	(618,354)	
02907	Round Lake/Brewster	4,310,915	2,285,408	618,428	14,192	0.042355%	(3,555)	141,938	242,696	0.0399%	11,350	2,773,669	82.40	365,388	(158,255)	(174,388)	(57,008)	46,714	-	22,451	
02908	Brandon/Evansville	5,204,144	2,758,948	746,568	17,132	0.051132%	(4,291)	171,351	292,987	0.0481%	13,702	3,348,423	82.40	302,000	(216,753)	(248,178)	(135,622)	755	-	(297,798)	
02909	Rock Ridge Public Schools	22,100,478	11,716,447	3,170,455	72,757	0.217142%	(18,223)	727,674	1,244,226	0.2044%	58,189	14,219,726	82.40	4,470,312	(1,116,966)	(1,382,558)	(825,809)	(33,082)	-	1,111,897	
02910	Ada-Borup West Public Schools	6,809,427	3,609,980	976,856	22,417	0.066904%	(5,615)	224,206	383,363	0.0630%	17,929	4,381,291	82.40	1,287,106	631,445	(276,017)	(187,652)	24,272	-	1,479,154	
03333	Pine Point	1,465,078	776,703	210,175	4,823	0.014394%	(1,208)	48,237	82,479	0.0136%	3,857	942,617	82.40	62,853	(96,397)	(89,828)	(52,847)	(6,374)	-	(182,593)	
04000	City Academy	992,897	526,379	142,437	3,269	0.009755%	(819)	32,692	55,899	0.0092%	2,614	638,846	82.40	45,322	(87,125)	(82,720)	(47,245)	(1,603)	-	(173,371)	
04001	Bluffview Montessori	1,745,597	925,418	250,417	5,747	0.017151%	(1,439)	57,476	98,277	0.0161%	4,596	1,123,166	82.39	75,116	(96,303)	(81,854)	(41,397)	10,556	-	(133,882)	
04003	New Heights School	1,155,155	612,399	165,714	3,803	0.011350%	(952)	38,034	65,033	0.0107%	3,041	743,234	82.40	10,076	(57,509)	(73,595)	(45,378)	(6,227)	-	(172,633)	
04004	Cedar-Riverside Community School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(251,421)	(296,459)	(49,317)	(981)	-	-	(598,178)	
04005	Metro Deaf School	7,167,346	3,799,729	1,028,202	23,596	0.070421%	(5,910)	235,990	403,512	0.0663%	18,871	4,611,566	82.40	464,380	(283,018)	(249,558)	(113,338)	19,942	-	(161,592)	
04007	Minnesota New Country Charter School	2,270,746	1,203,823	325,753	7,475	0.022311%	(1,872)	74,767	127,841	0.0210%	5,979	1,461,040	82.39	108,136	(102,509)	(123,921)	(85,402)	(14,426)	-	(218,122)	
04008	PACT Charter School	8,753,387	4,640,560	1,255,730	28,817	0.086004%	(7,218)	288,213	492,806	0.0810%	23,047	5,632,069	82.40	817,727	(52,822)	(23,907)	140,473	145,071	-	1,026,542	
04011	Athlos Leadership Academy	6,578,309	3,487,455	943,701	21,656	0.064633%	(5,424)	216,594	370,348	0.0609%	17,320	4,232,549	82.40	113,359	(516,579)	(472,852)	(286,593)	(34,777)	-	(1,197,442)	
04015	Community of Peace	7,655,849	4,058,706	1,098,281	25,204	0.075220%	(6,313)	252,074	431,013	0.0708%	20,157	4,925,863	82.40	264,927	(582,246)	(496,836)	(221,728)	(17,379)	-	(1,053,262)	
04016	World Learner School	1,996,929	1,058,661	286,472	6,574	0.019620%	(1,647)	65,749	112,422	0.0185%	5,258	1,284,823	82.40	129,556	(81,225)	(84,695)	1,421	18,255	-	(16,688)	
04017	MN Transitions Charter School	15,812,092	8,382,694	2,268,346	52,055	0.155357%	(13,038)	520,624	890,198	0.1463%	41,632	10,173,691	82.40	771,339	(786,720)	(703,861)	(302,295)	242,433	-	(779,104)	
04018	Achieve Language Academy	4,273,945	2,265,808	613,125	14,070	0.041993%	(3,524)	140,724	240,620	0.0395%	11,253	2,749,943	82.39	133,802	(275,230)	(334,784)	(163,986)	(25,302)	-	(665,500)	
04020	Duluth Edison Charter School	8,855,649	4,694,774	1,270,400	29,154	0.087009%	(7,302)	291,578													

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease	Current Discount Rate	1% Increase		Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
ID	Entity	6.0%	7.0%	8.0%	Indirect Aid	Direct Aid	State Aid	AID NPL	Contributions	(Current Year)	State's Contribution	Covered Payroll	of Salary	2026	2027	2028	2029	2030	Thereafter	Total
04055	Nerstrand Elementary School	\$ 861,772	\$ 456,864	\$ 123,627	\$ 2,837	0.008467%	\$ (711)	\$ 28,373	\$ 48,514	0.0080%	\$ 2,269	\$ 554,446	82.40	\$ (3,865)	\$ (79,290)	\$ (74,540)	\$ (16,806)	\$ (3,071)	\$ -	\$ (177,572)
04056	Rosa Parks Charter High School	178,689	94,731	25,634	588	0.001756%	(147)	5,884	10,061	0.0017%	470	114,983	82.39	(48,350)	(50,971)	(32,359)	(51,678)	(38,497)	-	(221,855)
04057	El Colegio Charter School	98,047	51,979	14,065	323	0.000963%	(81)	3,228	5,519	0.0009%	258	63,074	82.41	(133,417)	(145,771)	(137,663)	(132,672)	(120,171)	-	(669,694)
04058	Schoolcraft Learning Community	1,522,479	807,134	218,409	5,012	0.014959%	(1,255)	50,128	85,713	0.0141%	4,009	979,577	82.40	62,791	(101,049)	(100,778)	(43,415)	8,377	-	(174,074)
04059	Crosslake Community School	4,788,176	2,538,425	686,895	15,763	0.047045%	(3,948)	157,653	269,566	0.0443%	12,607	3,080,754	82.40	395,145	(134,151)	(126,995)	(66,999)	19,945	-	86,945
04064	Riverway Learning Community	1,134,400	601,396	162,737	3,735	0.011145%	(935)	37,350	63,863	0.0105%	2,987	729,863	82.40	42,992	(65,952)	(66,780)	(31,193)	9,314	-	(111,619)
04066	Kato Public Charter School	717,675	380,471	102,955	2,363	0.007051%	(592)	23,629	40,403	0.0066%	1,890	461,749	82.40	(2,963)	(51,911)	(63,900)	(23,764)	(7,230)	-	(149,768)
04067	Aurora Charter School	2,918,156	1,547,044	418,628	9,607	0.028672%	(2,406)	96,083	164,290	0.0270%	7,683	1,877,600	82.39	(22,592)	(281,998)	(287,809)	(196,102)	(52,027)	-	(840,528)
04068	Excell Academy for Higher Learning	4,309,185	2,284,491	618,180	14,186	0.042339%	(3,553)	141,883	242,601	0.0399%	11,346	2,772,583	82.40	161,472	(233,008)	(321,199)	(241,943)	(72,643)	-	(707,321)
04070	HOPE Community Academy	7,353,926	3,898,643	1,054,968	24,210	0.072255%	(6,064)	242,135	414,019	0.0680%	19,362	4,731,646	82.40	615,093	(154,562)	(252,428)	(159,766)	5,037	-	53,374
04073	Academias La Paz School District	5,919,765	3,138,331	849,228	19,488	0.058163%	(4,881)	194,913	333,276	0.0548%	15,586	3,808,869	82.40	231,250	(211,565)	(126,723)	80,191	274,533	-	247,686
04074	AUSA High School	3,725,878	1,975,254	534,501	12,266	0.036607%	(3,072)	122,676	209,760	0.0345%	9,810	2,397,257	82.40	52,086	(284,157)	(257,737)	(200,420)	(50,469)	-	(740,697)
04075	Avalon School	4,060,555	2,152,681	582,513	13,368	0.039896%	(3,348)	133,697	228,605	0.0376%	10,691	2,612,629	82.40	202,139	(194,365)	(175,553)	(98,115)	11,833	-	(254,061)
04078	Minnesota International Middle School	7,060,435	3,743,051	1,012,865	23,244	0.069371%	(5,822)	232,472	397,496	0.0653%	18,590	4,542,811	82.40	113,698	(602,598)	(531,928)	(274,761)	(20,501)	-	(1,316,090)
04079	Friendship Academy of Fine Arts	1,489,832	789,826	213,726	4,905	0.014638%	(1,228)	49,053	83,875	0.0138%	3,923	958,571	82.40	135,091	(154,924)	(201,109)	(151,371)	(34,540)	-	(406,853)
04080	Central Lakes Adventure School	334,677	177,427	48,012	1,102	0.003289%	(276)	11,021	18,844	0.0031%	881	215,360	82.39	8,101	(16,017)	(37,976)	(30,262)	(4,511)	-	(80,665)
04081	Discovery Public School of Faribault	566,011	300,068	81,198	1,863	0.005561%	(467)	18,635	31,863	0.0052%	1,490	364,149	82.40	12,614	(45,284)	(41,626)	(20,922)	(2,663)	-	(97,881)
04082	BlueSky Charter School	7,910,857	4,193,897	1,134,863	26,043	0.077726%	(6,523)	260,470	445,369	0.0732%	20,829	5,089,931	82.40	489,995	(368,608)	(384,068)	(168,931)	(54,628)	-	(486,240)
04083	Ridgeway Community School	664,922	352,505	95,387	2,189	0.006534%	(548)	21,895	427,371	0.0062%	1,751	427,851	82.39	2,446	(54,147)	(44,264)	(25,772)	(8,329)	-	(130,066)
04084	North Shore Community School	2,703,686	1,433,344	387,861	8,901	0.026565%	(2,229)	89,021	152,215	0.0250%	7,119	1,739,600	82.40	64,159	(217,499)	(179,409)	(99,430)	(5,673)	-	(437,852)
04085	Harbor City International	1,953,905	1,035,852	280,300	6,432	0.019198%	(1,611)	64,334	110,003	0.0181%	5,145	1,257,177	82.40	43,335	(137,503)	(116,060)	(51,251)	7,539	-	(253,940)
04087	SAGE Academy	125,612	66,593	18,020	414	0.001234%	(104)	4,136	7,072	0.0012%	331	80,823	82.39	(77,718)	(98,478)	(89,785)	(92,029)	(80,214)	-	(438,224)
04088	Urban Academy	3,685,125	1,953,648	528,655	12,132	0.036207%	(3,039)	121,336	207,469	0.0341%	9,703	2,371,074	82.40	289,687	(95,297)	(178,671)	(145,723)	(23,987)	-	(153,991)
04089	New City Charter School	3,051,984	1,617,992	437,827	10,047	0.029986%	(2,516)	100,487	171,820	0.0282%	8,036	1,963,657	82.40	174,362	(89,476)	(147,776)	(101,883)	(1,401)	-	(166,174)
04090	Prairie Creek Community School	1,805,916	957,397	259,070	5,945	0.017744%	(1,489)	59,462	101,672	0.0167%	4,755	1,161,966	82.39	71,198	(106,985)	(99,124)	(43,136)	(10,066)	-	(188,113)
04091	Arcadia Charter School	1,271,363	674,006	182,385	4,185	0.012492%	(1,048)	41,862	71,579	0.0118%	3,347	818,046	82.39	14,760	(87,196)	(64,754)	(59,947)	(15,973)	-	(213,110)
04092	Watershed High School	469,262	248,776	67,319	1,545	0.004610%	(387)	15,449	26,416	0.0043%	1,236	301,897	82.40	(19,331)	(48,602)	(38,355)	(22,110)	(6,252)	-	(134,650)
04093	New Century Charter School	832,909	441,562	119,486	2,742	0.008183%	(687)	27,423	46,890	0.0077%	2,193	535,886	82.40	(14,824)	(82,943)	(69,499)	(45,389)	(6,292)	-	(218,947)
04095	Trio Wolf Creek Distance Learning	1,604,743	850,745	230,211	5,283	0.015766%	(1,323)	52,836	90,342	0.0148%	4,225	1,032,480	82.40	46,816	(108,795)	(73,685)	(48,177)	(6,238)	-	(190,079)
04097	Partnership Academy, Inc.	6,162,990	3,267,275	884,120	20,289	0.060553%	(5,082)	202,920	346,967	0.0570%	16,227	3,965,337	82.40	429,354	(264,566)	(492,428)	(361,840)	(153,579)	-	(843,059)
04098	Nova Classical Academy	9,336,153	4,949,510	1,339,331	30,735	0.091730%	(7,698)	307,401	525,615	0.0864%	24,581	6,007,029	82.40	504,128	(322,975)	(358,310)	(87,347)	38,369	-	(226,135)
04100	Great Expectations School	1,053,541	558,529	151,137	3,468	0.010352%	(869)	34,690	59,315	0.0097%	2,774	677,886	82.39	50,543	(49,533)	(44,078)	(36,978)	(2,041)	-	(82,087)
04102	Mn Internship Center	2,340,254	1,240,673	335,724	7,704	0.022993%	(1,930)	77,053	131,751	0.0216%	6,162	1,505,726	82.40	(28,360)	(230,234)	(266,321)	(157,218)	(25,740)	-	(707,873)
04103	Hmong College Prep Academy	20,072,524	10,641,338	2,879,532	66,080	0.197218%	(16,551)	660,904	1,130,059	0.1857%	52,850	12,914,960	82.40	981,267	(922,246)	(846,331)	(487,347)	22,625	-	(1,252,032)
04104	Paladin Academy (Liberty High School)	1,888,505	1,001,180	270,918	6,217	0.018555%	(1,557)	62,179	106,318	0.0175%	4,972	1,215,063	82.40	112,258	(62,389)	(65,792)	(22,396)	307	-	(38,012)
04105	Great River School	6,794,617	3,602,129	974,731	22,368	0.066758%	(5,603)	223,716	382,525	0.0629%	17,890	4,371,714	82.40	288,537	(372,082)	(320,852)	(169,433)	(16,620)	-	(590,450)
04106	Trek North High School	2,849,513	1,510,653	408,781	9,381	0.027997%	(2,350)	93,822	160,424	0.0264%	7,503	1,833,417	82.40	138,683	(121,955)	(147,507)	(93,298)	17,685	-	(206,392)
04107	Voyageurs Expeditionary School	1,535,342	813,953	220,255	5,054	0.015085%	(1,266)	50,553	86,439	0.0142%	4,042	987,874	82.39	68,634	(64,205)	(45,935)	(9,774)	30,078	-	(21,202)
04110	Performing Inst of MN Arts HS	3,546,432	1,880,122	508,758	11,675	0.034845%	(2,924)	116,769	199,660	0.0328%	9,338	2,281,829	82.40	188,586	(203,563)	(220,898)	(115,501)	(4,872)	-	(356,248)
04111	Augsburg Fairview Academy	742,322	393,538	106,491	2,444	0.007294%	(612)	24,442	41,793	0.0069%	1,954	477,634	82.39	17,363	(61,845)	(34,970)	5,682	(17,534)	-	(91,304)
04112	St Paul Conservatory for Performing Arts	2,513,754	1,332,653	360,614	8,275	0.024698%	(2,073)	82,766	141,519	0.0233%	6,619	1,617,360	82.40	(67,999)	(232,272)	(236,210)	(189,439)	(37,429)	-	(763,349)
04113	Spero Academy	7,617,149	4,038,190	1,092,729	25,076	0.074841%	(6,281)	250,801	428,837	0.0705%	20,055	4,900,994	82.40	716,582	(54,809)	17,710	(96,600)	93,870	-	676,753
04116	Lakes International Language Academy	11,755,861	6,232,305	1,686,454	38,701	0.115504%	(9,693)	387,070	661,838	0.1088%	30,952	7,563,863	82.40	686,347	(475,261)	(596,246)	(328,894)	41,667	-	(672,387)
04118	Kaleidoscope Charter School	4,808,066	2,548,970	689,748	15,829	0.047240%	(3,965)	158,309	270,687	0.0445%	12,659	3,093,566	82.40	98,016	(403,762)	(375,171)	(159,578)	13,856	-	(826,639)
04119	Academic Arts High School	978,520	518,757	140,375	3,221	0.009614%	(807)	32,217	55,087	0.0091%	2,576	629,566	82.40	7,892	(90,803)	(77,800)	(73,304)	(6,811)	-	(240,826)
04120	St Croix Preparatory School	10,397,154	5,511,994	1,491,538	34,228	0.102155%	(8,573)	342,335	585,347	0.0962%	27,375	6,689,680	82.40	457,816	(524,114)	(453,752)	(276,545)	(22,470)	-	(819,065)
04121	UBAH Medical Academy	2,838,919	1,505,037	407,261	9,346	0.027893%	(2,341)	93,474	159,828	0.0263%	7,475	1,826,606	82.40	141,813	(131,702)	(145,399)	(67,040)	1,071	-	(201,257)
04122	Eagle Ridge Academy	12,512,236	6,633,293	1,794,960	41,191	0.122936%	(10,317)	411,975	704,423	0.1157%	32,944	8,050,549	82.40	646,251	(642,510)	(607,103)	(325,100)	28,065	-	(900,397)
04124	Beacon Academy	3,946,078	2,091,991	566,090	12,991	0.038771%	(3,254)	129,928	222,160	0.0365%	10,390	2,538,971	82.40	52,002	(458,931)	(428,831)	(244,428)	(37,880)	-	(1,118,068)
04126	Prairie Seeds Academy	7,686,874	4,075,154	1,102,731	25,306	0.075526														

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
04152	Twin Cities German Immersion School	\$ 4,679,319	\$ 2,480,715	\$ 671,278	\$ 15,405	0.045975%	\$ (3,858)	\$ 154,069	\$ 263,438	0.0433%	\$ 12,320	\$ 3,010,720	82.40	\$ 162,245	\$ (279,218)	\$ (242,333)	\$ (176,155)	\$ (19,514)	\$ -	\$ (554,975)
04153	Midway Star Academy	3,493,247	1,851,926	501,129	11,500	0.034322%	(2,880)	115,018	196,666	0.0323%	9,197	2,247,611	82.40	314,099	(74,242)	(167,630)	(85,783)	(35,740)	-	(49,296)
04155	Naytahwaush Community School	1,743,435	924,272	250,107	5,740	0.017129%	(1,438)	57,403	98,151	0.0161%	4,590	1,121,726	82.40	57,015	(114,903)	(114,970)	(47,493)	(7,517)	-	(227,868)
04159	Seven Hills Classical	9,920,217	5,259,148	1,423,119	32,658	0.097468%	(8,180)	326,630	558,495	0.0918%	26,119	6,382,800	82.40	475,880	(577,397)	(543,942)	(341,067)	(50,465)	-	(1,036,991)
04160	Spectrum High School	6,508,369	3,450,376	933,667	21,426	0.063946%	(5,366)	214,291	366,410	0.0602%	17,136	4,187,543	82.40	300,783	(347,632)	(273,867)	(145,171)	15,908	-	(449,979)
04161	New Discoveries Montessori Academy	2,639,583	1,399,360	378,665	8,690	0.025935%	(2,177)	86,912	148,608	0.0244%	6,950	1,698,377	82.39	127,186	(157,429)	(181,344)	(118,775)	26,517	-	(303,845)
04162	Southside Family Charter School	1,641,713	870,345	235,514	5,405	0.016130%	(1,354)	54,054	92,426	0.0152%	4,323	1,056,297	82.40	133,202	(4,842)	(520)	18,209	38,412	-	184,461
04163	Learning for Leadership CS	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	-	-	-	-	-	-	-
04164	Laura Jeffrey Academy	1,621,930	859,857	232,676	5,340	0.015936%	(1,337)	53,403	91,312	0.0150%	4,270	1,043,566	82.40	91,550	(69,923)	(62,329)	(13,919)	28,999	-	(25,622)
04166	East Range Academy of Tech and Science	956,251	506,951	137,180	3,148	0.009395%	(788)	31,484	53,833	0.0088%	2,518	615,234	82.40	(22,750)	(121,187)	(95,628)	(46,925)	(3,347)	-	(289,837)
04167	International Spanish Language Academy	3,721,662	1,973,019	533,896	12,252	0.036566%	(3,069)	122,537	209,522	0.0344%	9,799	2,394,537	82.40	247,845	(58,721)	(105,746)	(56,390)	33,731	-	60,719
04168	Glacial Hills Elementary School	1,056,568	560,134	151,571	3,478	0.010381%	(871)	34,789	59,485	0.0098%	2,782	679,829	82.39	(14,026)	(83,536)	(62,931)	(33,565)	(18,382)	-	(212,440)
04169	Stonebridge Community School	1,871,101	991,954	268,421	6,160	0.018384%	(1,543)	61,609	105,343	0.0173%	4,926	1,203,920	82.39	(41,688)	(202,183)	(168,901)	(102,371)	(10,080)	-	(525,223)
04170	Hiawatha Academies	16,990,705	9,007,529	2,437,426	55,935	0.166938%	(14,010)	559,433	956,557	0.1572%	44,735	10,932,080	82.40	395,243	(1,167,513)	(1,035,246)	(527,474)	(61,531)	-	(2,396,521)
04171	Noble Academy	2,782,815	1,475,294	399,213	9,161	0.027342%	(2,295)	91,626	156,668	0.0257%	7,327	1,790,491	82.40	(399,626)	(361,551)	(230,414)	(101,960)	(21,877)	-	(1,115,428)
04172	Clarkfield Area Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(46,300)	(62,483)	(58,776)	(23,846)	-	-	(191,405)
04177	Minisinaakwaang Leadership Academy	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(87,532)	(82,393)	(7,838)	-	-	-	(177,763)
04178	Lincoln International Charter School	1,495,454	792,806	214,532	4,923	0.014694%	(1,233)	49,241	84,195	0.0138%	3,937	962,229	82.39	85,316	(93,990)	(89,625)	(51,594)	(2,901)	-	(152,794)
04181	Community School of Excellence	10,705,022	5,675,208	1,535,704	35,242	0.105180%	(8,827)	352,472	602,681	0.0990%	28,186	6,887,783	82.40	641,324	(404,950)	(432,615)	(243,122)	10,615	-	(428,748)
04183	Lionsgate Academy	13,637,015	7,229,588	1,956,317	44,894	0.133987%	(11,245)	449,010	767,748	0.1262%	35,905	8,774,263	82.40	946,744	(563,063)	(591,103)	(286,363)	66,074	-	(427,711)
04184	Aspen Academy	4,728,829	2,506,963	678,381	15,568	0.046462%	(3,899)	155,699	266,225	0.0437%	12,451	3,042,571	82.40	243,942	(265,742)	(248,870)	(98,906)	27,716	-	(341,860)
04185	DaVinci Academy of Art and Science	6,916,013	3,666,486	992,147	22,768	0.067951%	(5,703)	227,713	389,360	0.0640%	18,209	4,449,829	82.40	371,347	(427,387)	(476,530)	(247,238)	(17,542)	-	(797,350)
04186	Global Academy, Inc.	4,595,974	2,436,530	659,322	15,130	0.045156%	(3,790)	151,325	258,745	0.0425%	12,101	2,957,086	82.40	236,636	(266,135)	(322,331)	(166,108)	(10,880)	-	(528,818)
04187	Natural Science Academy	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(132,363)	-	-	-	-	-	(132,363)
04188	Cologne Academy	6,562,851	3,479,259	941,483	21,605	0.064482%	(5,411)	216,087	369,480	0.0607%	17,280	4,222,629	82.40	311,949	(353,108)	(349,518)	(196,061)	490	-	(586,248)
04189	Legacy of Dr. Josie R Johnson Montessori	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(106,645)	(83,538)	(95,268)	(103,473)	(45,236)	-	(434,160)
04190	River's Edge Academy	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(17,817)	-	-	-	-	-	(17,817)
04191	KIPP Minnesota	1,995,307	1,057,801	286,240	6,569	0.019605%	(1,645)	65,698	112,335	0.0185%	5,254	1,283,829	82.39	(357,493)	(838,509)	(610,532)	(305,405)	(72,537)	-	(2,184,476)
04192	Best Academy	7,345,278	3,894,059	1,053,727	24,181	0.072169%	(6,057)	241,847	413,527	0.0679%	19,340	4,726,023	82.40	277,685	(384,008)	(428,801)	(229,604)	33,833	-	(730,895)
04193	College Prep Elementary	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(386,337)	(321,565)	(183,234)	(189,819)	(120,295)	-	(1,201,250)
04194	Cannon River STEM School	2,377,332	1,260,330	341,044	7,826	0.023358%	(1,960)	78,274	133,839	0.0220%	6,259	1,529,589	82.40	(7,284)	(274,079)	(217,450)	(112,740)	(5,013)	-	(616,566)
04195	Oshki Ogimaag Charter School	419,536	222,414	60,185	1,381	0.004122%	(346)	13,812	23,617	0.0039%	1,105	269,909	82.40	18,611	(35,592)	(33,867)	(17,471)	(9,318)	-	(77,637)
04198	Discovery Woods Montessori	761,131	403,510	109,189	2,506	0.007478%	(628)	25,061	42,851	0.0070%	2,004	489,726	82.40	20,444	(53,637)	(53,624)	(36,223)	(13,129)	-	(136,169)
04199	Parnassus Preparatory School	10,864,361	5,759,681	1,558,562	35,766	0.106745%	(8,958)	357,718	611,650	0.1005%	28,605	6,990,286	82.40	687,035	(427,649)	(482,958)	(245,505)	79,553	-	(389,524)
04200	Step Academy	5,366,186	2,844,854	769,814	17,666	0.052724%	(4,425)	176,684	302,107	0.0496%	14,129	3,452,651	82.40	299,947	(254,489)	(334,737)	(223,242)	(135,017)	-	(647,538)
04201	Cornerstone Montessori Elementary School	1,167,695	619,047	167,513	3,844	0.011473%	(963)	38,447	65,740	0.0108%	3,074	751,314	82.40	81,880	(49,941)	(30,924)	(20,699)	(3,605)	-	(32,289)
04204	Rochester STEM Academy	91,885	48,712	13,181	302	0.000902%	(76)	3,024	5,171	0.0009%	242	59,097	82.43	(104,291)	(97,619)	(92,331)	(87,617)	(89,841)	-	(471,699)
04205	Hennepin Schools	4,567,003	2,421,172	655,166	15,035	0.044872%	(3,766)	150,372	257,117	0.0422%	12,025	2,938,480	82.40	108,395	(283,860)	(197,153)	(86,512)	(30,767)	-	(489,897)
04207	Vermilion Country School	858,637	455,202	123,177	2,827	0.008436%	(708)	28,272	48,341	0.0079%	2,261	552,469	82.39	80,900	(122)	3,751	27,037	34,734	-	146,300
04208	Nasha Shkola Charter School	926,524	491,192	132,916	3,050	0.009103%	(764)	30,506	52,161	0.0086%	2,439	596,126	82.40	20,093	(68,058)	(54,220)	(30,482)	7,756	-	(124,911)
04209	Mastery School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(436,166)	(217,710)	(10,293)	-	-	-	(664,169)
04210	Upper Mississippi Academy	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(384,545)	(438,275)	(448,845)	(311,254)	(213,280)	-	(1,796,199)
04212	West Side Summit Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(6,381)	-	-	-	-	-	(6,381)
04213	Prodeo Academy	13,767,383	7,298,702	1,975,019	45,323	0.135268%	(11,352)	453,302	775,087	0.1274%	36,249	8,858,137	82.40	1,384,298	(140,976)	(208,732)	99,873	345,182	-	1,479,645
04215	Sejong Academy	3,457,250	1,832,842	495,965	11,382	0.033968%	(2,851)	113,832	194,637	0.0320%	9,103	2,224,423	82.40	341,459	(80,511)	(188,987)	(205,191)	(79,117)	-	(212,347)
04217	Technical Academies of Minnesota	1,396,758	740,484	200,374	4,598	0.013724%	(1,152)	45,990	78,637	0.0129%	3,678	898,709	82.39	75,409	(68,337)	(66,316)	(15,937)	(18,678)	-	(93,859)
04218	Venture Academy	3,992,344	2,116,519	572,727	13,143	0.039226%	(3,292)	131,450	224,763	0.0369%	10,512	2,568,720	82.40	100,101	(355,522)	(348,876)	(202,104)	(68,441)	-	(874,842)
04219	Northeast College Prep Charter School	3,131,113	1,659,942	449,178	10,308	0.030764%	(2,582)	103,093	176,276	0.0290%	8,244	2,014,583	82.40	59,425	(287,856)	(280,569)	(163,869)	(6,992)	-	(679,861)
04220	Agamim Hebrew Language School	2,566,075	1,360,390	368,120	8,448	0.025212%	(2,116)	84,488	144,464	0.0237%	6,756	1,651,017	82.40	115,659	(167,309)	(129,920)	(29,140)	13,679	-	(197,031)
04221	Discovery Charter School	1,496,427	793,322	214,672	4,926	0.014702%	(1,234)	49,269	84,244	0.0138%	3,940	962,789	82.40	7,278	(116,115)	(116,294)	(53,330)	(4,047)	-	(282,508)
04223	Saint Cloud Math and Science Academy	3,366,554	1,784,760	482,954	11,083	0.033077%	(2,776)	110,847	189,534	0.0311%	8,864	2,166,103	82.39	275,544	(97,653)	(103,322)	(44,368)	4,895	-	35,096
04224	Star of the North Academy	2,115,947	1,121,758	303,546	6,966	0.020789%	(1,745)	69,668	119,123	0.0196%	5,571	1,361,406	82.40	154,708	(46,696)	(20,288)	75,259	119,664	-	282,647
04225	Universal Academy Charter School	5,317,541	2,819,065	762,835	17,506	0.052246%	(4,385)	175,085	299,372	0.0492%	14,001	3,421,394	82.40	550,800	(62,845)	(150,510)				

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year							
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Indirect Aid	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total	
ID	Entity																				
04240	New Century School	\$ 7,126,916	\$ 3,778,295	\$ 1,022,402	\$ 23,462	0.070023%	\$ (5,877)	\$ 234,658	\$ 401,235	0.0659%	\$ 18,765	\$ 4,585,543	82.40	\$ 862,156	\$ 76,651	\$ (25,929)	\$ 77,710	\$ 94,172	\$ -	\$ 1,084,760	
04243	North Metro Flex Academy	1,921,367	1,018,602	275,632	6,325	0.018878%	(1,584)	63,262	108,169	0.0178%	5,059	1,236,217	82.40	54,823	(110,849)	(112,604)	(66,717)	5,153	-	(230,194)	
04244	FIT Academy	3,579,187	1,897,486	513,457	11,783	0.035166%	(2,951)	117,847	201,503	0.0331%	9,424	2,302,891	82.40	224,996	(153,441)	(134,391)	(88,943)	26,215	-	(125,564)	
04246	Big Picture Twin Cities-Phillips Community School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	-	-	-	-	-	-	-	
04250	Athlos Academy of St Cloud	2,251,396	1,193,565	322,977	7,412	0.022120%	(1,856)	74,129	126,750	0.0208%	5,928	1,448,571	82.40	(175,855)	(460,931)	(412,321)	(277,690)	(72,623)	-	(1,399,420)	
04252	Northeast Art & Science Polytechnic Charter	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	-	-	-	-	-	-	-	
04253	Phoenix Academy	1,027,381	544,660	147,384	3,382	0.010095%	(847)	33,828	57,842	0.0095%	2,705	661,051	82.39	92,480	(32,064)	(44,975)	(22,616)	12,933	-	5,758	
04254	Marine Area Charter School	1,255,256	665,467	180,074	4,132	0.012333%	(1,035)	41,331	70,670	0.0116%	3,305	807,657	82.39	16,619	(127,104)	(128,560)	(166,283)	(53,438)	-	(458,766)	
04255	Skyline Math & Science Academy	1,626,795	862,436	233,374	5,356	0.015983%	(1,341)	53,562	91,584	0.0150%	4,283	1,046,674	82.40	89,488	(123,056)	(197,762)	(58,808)	10,469	-	(279,669)	
04258	The Journey School	877,879	465,403	125,937	2,890	0.008626%	(724)	28,906	49,426	0.0081%	2,311	564,869	82.39	78,682	(18,525)	(6,841)	(23,657)	(9,590)	-	20,069	
04261	SciTech Academy	1,616,634	857,049	231,916	5,322	0.015884%	(1,333)	53,228	91,013	0.0150%	4,256	1,040,149	82.40	69,955	(109,571)	(119,832)	(74,888)	(43,118)	-	(277,454)	
04263	Progeny Academy	657,680	348,665	94,348	2,165	0.006462%	(542)	21,655	37,028	0.0061%	1,732	423,177	82.39	45,967	(19,351)	(12,764)	9,498	5,155	-	28,505	
04264	Gateway STEM Academy Charter School	1,348,546	714,924	193,458	4,440	0.013250%	(1,112)	44,401	75,920	0.0125%	3,551	867,657	82.40	30,787	(93,975)	(115,968)	(79,219)	9,292	-	(249,083)	
04265	Minnesota Wildflower Montessori School	759,726	402,764	108,988	2,501	0.007465%	(626)	25,015	42,772	0.0070%	2,000	488,823	82.39	41,455	(21,718)	(56,507)	(56,092)	(6,106)	-	(98,968)	
04266	Three Rivers Montessori School	849,124	450,159	121,812	2,795	0.008342%	(700)	27,957	47,802	0.0079%	2,236	546,309	82.40	167,257	3,247	(34,506)	(43,198)	(21,177)	-	71,623	
04267	Horizon Science Academy Twin Cities	1,284,551	680,997	184,277	4,229	0.012621%	(1,059)	42,294	72,318	0.0119%	3,382	826,491	82.40	136,447	(14,354)	(14,180)	5,689	8,129	-	121,731	
04268	Great Oaks Academy	3,016,851	1,599,367	432,787	9,932	0.029641%	(2,488)	99,332	169,845	0.0279%	7,943	1,941,086	82.40	475,082	121,679	73,672	57,492	72,157	-	800,082	
04269	Quantum STEAM Academy Charter School	1,587,987	841,863	227,807	5,228	0.015602%	(1,309)	52,286	89,402	0.0147%	4,181	1,021,737	82.40	279,717	35,776	404	(2,305)	18,056	-	331,648	
04270	STEAM Academy Charter School	414,995	220,008	59,534	1,366	0.004077%	(342)	13,662	23,361	0.0038%	1,093	266,983	82.41	72,955	32,994	104	(8,366)	(1,478)	-	96,209	
04271	Aurora Waasakone Community of Learners	1,034,191	548,271	148,361	3,405	0.010161%	(853)	34,052	58,224	0.0096%	2,723	665,417	82.40	100,537	(51,491)	(54,647)	(55,939)	(19,672)	-	(81,212)	
04272	Odaa Academy Science & Technology	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(12,211)	-	-	-	-	-	(12,211)	
04273	Modern Montessori Charter School	1,434,269	760,370	205,755	4,722	0.014092%	(1,183)	47,225	80,749	0.0133%	3,776	922,846	82.39	167,708	(21,606)	(48,409)	(15,707)	6,996	-	88,982	
04274	East-West International Education Academy	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(9,924)	-	-	-	-	-	(9,924)	
04275	St. Paul Northern Lights Charter School	2,814,813	1,492,257	403,803	9,267	0.027657%	(2,321)	92,681	158,473	0.0260%	7,411	1,811,120	82.39	385,215	37,634	(44,316)	9,032	85,440	-	473,005	
04276	Notre Ecole Academy Charter School	545,688	289,294	78,282	1,796	0.005362%	(450)	17,969	30,724	0.0050%	1,437	351,131	82.39	100,813	2,419	(21,046)	(9,294)	5,837	-	78,729	
04277	Progeny Tech Academy Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	900	(28,895)	(67,813)	-	-	-	(95,808)	
04278	Minneapolis School of New Music Charter	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	3,240	(24,394)	(8,109)	-	-	-	(29,263)	
04279	Exploration High School Charter School	1,154,182	611,883	165,575	3,800	0.011340%	(952)	38,004	64,981	0.0107%	3,039	742,640	82.39	189,625	78,492	26,414	19,196	38,956	-	352,683	
04280	Aspire Academy Charter School	1,258,066	666,957	180,478	4,142	0.012360%	(1,037)	41,421	70,825	0.0116%	3,312	809,429	82.40	209,016	83,363	22,044	18,854	29,100	-	362,377	
04282	Innovation Science & Technology Academy	458,884	243,275	65,830	1,511	0.004508%	(378)	15,108	25,832	0.0042%	1,208	295,223	82.40	98,568	(20,941)	(44,094)	(27,960)	6,915	-	12,488	
04283	Escuela Exitos Charter School	905,985	480,303	129,969	2,983	0.008901%	(747)	29,829	51,003	0.0084%	2,385	582,891	82.40	163,834	76,600	(25,555)	1,060	4,275	-	220,214	
04284	Gentry Academy Charter School	2,374,738	1,258,954	340,671	7,818	0.023332%	(1,958)	78,188	133,692	0.0220%	6,253	1,527,909	82.40	441,022	212,362	(80,865)	(46,090)	34,050	-	560,479	
04285	Aim Academy of Science & Technology	1,064,459	564,317	152,704	3,504	0.010459%	(878)	35,049	59,929	0.0098%	2,803	684,903	82.39	182,745	80,252	1,123	20,784	(7,964)	-	276,940	
04286	Link Public Schools Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	10,479	(4,550)	(25,098)	(22,141)	-	-	(41,310)	
04287	Cross River Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	12,935	8,422	(42,187)	(8,346)	-	-	(29,176)	
04288	Kandiyohi Academy Charter School	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	2,845	(2,529)	(9,426)	(382)	-	-	(9,492)	
04289	Oak Hill Montessori Community School	1,620,525	859,112	232,475	5,335	0.015922%	(1,336)	53,356	91,232	0.0150%	4,267	1,042,651	82.40	293,262	137,227	(30,103)	(29,169)	15,799	-	387,016	
04290	Kalon Prep Academy Charter School	1,655,550	877,680	237,499	5,450	0.016266%	(1,365)	54,511	93,207	0.0153%	4,359	1,065,223	82.39	286,089	126,681	9,148	(10,433)	14,921	-	426,406	
04291	Creekstone Montessori Charter School	1,042,948	552,913	149,618	3,433	0.010248%	(860)	34,341	58,719	0.0096%	2,746	671,074	82.39	159,666	59,244	67,546	21,897	25,344	-	333,697	
04292	School Of Leadership for Public Service	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	1,253	1,253	1,250	(12,845)	(1,176)	-	(10,265)	
04293	Rollingstone Community School Charter	467,532	247,859	67,070	1,539	0.004593%	(385)	15,392	26,319	0.0043%	1,231	300,789	82.40	72,504	27,488	29,493	4,471	9,069	-	143,025	
04295	Bultum Academy	1,463,888	776,072	210,004	4,819	0.014383%	(1,207)	48,200	82,415	0.0135%	3,854	941,886	82.40	220,195	79,241	90,894	60,273	53,082	-	503,685	
04297	Marine Village School Charter School	879,284	466,148	126,139	2,895	0.008639%	(725)	28,951	49,502	0.0081%	2,315	565,737	82.40	132,031	47,368	54,365	36,909	12,026	-	282,699	
04298	Endazhi-Nitaawiging Charter	1,431,026	758,651	205,290	4,711	0.014060%	(1,180)	47,118	80,566	0.0132%	3,768	920,754	82.39	217,372	79,583	90,975	45,415	13,744	-	447,089	
04301	Surad Academy	757,023	401,332	108,600	2,492	0.007438%	(624)	24,925	42,618	0.0070%	1,993	487,063	82.40	109,548	36,656	42,682	62,732	31,801	-	283,419	
04302	Heartland Lakes Community School	563,092	298,520	80,779	1,854	0.005532%	(464)	18,540	31,701	0.0052%	1,483	362,297	82.40	80,678	26,460	30,942	45,855	62,615	-	246,550	
05001	MN Family Career & Comm Leaders of America	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(19,475)	(18,718)	(17,941)	(5,620)	-	-	(61,754)	
05002	MN Business Professionals of America	62,482	33,124	8,963	206	0.000614%	(52)	2,057	3,518	0.0006%	165	40,206	82.39	2,580	(3,385)	(2,815)	(2,153)	(160)	-	(5,933)	
05004	MN Delta Epsilon / DECA	66,806	35,417	9,584	220	0.000656%	(55)	2,198	3,759	0.0006%	176	42,960	82.44	3,893	(2,467)	(1,829)	(1,869)	253	-	(2,019)	
06004	Freshwater Education District	10,991,487	5,827,076	1,576,799	36,185	0.107994%	(9,063)	361,902	618,805	0.1017%	28,940	7,072,057	82.40	684,217	(456,321)	(498,002)	(211,944)	34,167	-	(447,883)	
06009	St. Croix River Education District	7,140,213	3,785,344	1,024,309	23,506	0.070154%	(5,887)	235,096	401,983	0.0661%	18,800	4,594,091	82.40	296,231	(408,269)	(281,955)	(95,182)	64,610	-	(424,565)	
06012	Zumbro Education District	7,768,813	4,118,594	1,114,486	25,576	0.076330%	(6,406)	255,793	437,372	0.0719%	20,455	4,998,537	82.40	425,982	(312,061)	(300,340)	(102,150)	46,321	-	(242,248)	
06013	Hiawatha Valley Ed District	8,187,268	4,340,435	1,174,516	26,953	0.080442%	(6,751)	269,571	460,931	0.0757%	21,557	5,267,783	82.40	507,421	(335,588)	(396,083)	(183,907)	17,790	-	(390,367)	
06014	Runestone Area Education District	1,299,901	689,135	186,479	4,279	0.012772%	(1,072)	42,800	73,183	0.0120%	3,423	836,377	82.40	(214,781)	(314,771)	(242,897)	(114,218)	(42,507)			

Teachers Retirement Association GASB 68
Supporting Schedule for Employers
As of and for the Year Ended June 30, 2025

ID		Sensitivity Analysis			Indirect Aid	Special Funding			NOT Special Funding			Covered Payroll		Schedule of Recognition of Deferred Out/InFlows of Resources for Year						
		1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%		Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY 25 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY 25 Covered Payroll	NPL as a % of Salary	2026	2027	2028	2029	2030	Thereafter	Total
					Entity															
06080	Minnesota Digital Academy	\$ 535,851	\$ 284,078	\$ 76,871	\$ 1,764	0.005265%	\$ (442)	\$ 17,642	\$ 30,166	0.0050%	\$ 1,411	\$ 344,754	82.40	\$ 13,569	\$ (17,956)	\$ (34,999)	\$ (16,479)	\$ 9,567	\$ -	\$ (46,298)
06083	Southern Minnesota Education Consortium	6,093,157	3,230,254	874,103	20,059	0.059867%	(5,024)	200,622	343,037	0.0564%	16,043	3,920,423	82.40	545,612	(144,676)	(105,803)	(25,248)	63,834	-	333,719
06094	Cannon Valley Special Education Coop	5,452,774	2,890,758	782,235	17,951	0.053574%	(4,496)	179,535	306,981	0.0504%	14,357	3,508,354	82.40	321,359	(155,432)	(167,383)	(52,312)	82,001	-	28,233
06383	Benton-Stearns Educ District	8,927,103	4,732,655	1,280,650	29,389	0.087711%	(7,361)	293,933	502,587	0.0826%	23,504	5,743,851	82.40	542,911	(332,014)	(346,732)	(177,598)	29,816	-	(283,617)
06979	Midstate Educational District	3,871,056	2,052,219	555,328	12,744	0.038034%	(3,192)	127,457	217,934	0.0358%	10,192	2,490,674	82.40	201,282	(187,347)	(177,370)	(53,537)	33,582	-	(183,390)
08800037	Dept of Education	27,575,088	14,618,781	3,955,823	90,780	0.270932%	(22,737)	907,932	1,552,444	0.2551%	72,603	17,742,217	82.40	1,738,262	(939,171)	(590,176)	(204,818)	448,058	-	452,155
08800058	Department Children Youth and Families	748,483	396,804	107,375	2,464	0.007354%	(617)	24,643	42,137	0.0069%	1,971	481,566	82.40	107,241	35,172	41,131	60,953	83,225	-	327,722
08825000	Perpich Center for Arts Education	2,713,847	1,438,731	389,319	8,934	0.026664%	(2,238)	89,356	152,787	0.0251%	7,145	1,746,137	82.40	121,625	(181,042)	(130,471)	(65,160)	(5,744)	-	(260,792)
08837001	Minnesota State Academies	7,470,998	3,960,709	1,071,763	24,595	0.073404%	(6,160)	245,988	420,607	0.0691%	19,671	4,806,937	82.40	339,137	(448,426)	(376,221)	(181,393)	22,755	-	(644,148)
09700004	Education Minnesota	388,511	205,967	55,734	1,279	0.003817%	(320)	12,792	21,872	0.0036%	1,023	249,966	82.40	4,655	(28,812)	(21,977)	(9,153)	1,478	-	(53,809)
10100011	MnSCU System Office	9,673,641	5,128,428	1,387,746	31,846	0.095046%	(7,976)	318,512	544,614	0.0895%	25,470	6,224,160	82.40	761,775	(236,263)	(218,491)	(118,056)	85,387	-	274,352
10100012	Bemidji State University	9,800,550	5,195,708	1,405,952	32,264	0.096293%	(8,081)	322,692	551,760	0.0907%	25,804	6,305,829	82.40	211,524	(743,652)	(529,817)	(414,205)	26,771	-	(1,449,379)
10100013	Minnesota State University, Mankato	23,829,535	12,633,097	3,418,500	78,449	0.234131%	(19,649)	784,605	1,341,572	0.2204%	62,742	15,332,251	82.40	1,698,535	(953,816)	(956,874)	(611,445)	73,311	-	(750,289)
10100014	Minnesota St. University Moorhead	11,363,134	6,024,103	1,630,114	37,408	0.111645%	(9,370)	374,138	639,727	0.1051%	29,918	7,311,166	82.40	517,517	(609,141)	(554,619)	(342,767)	28,931	-	(960,079)
10100015	St Cloud State University	15,111,065	8,011,048	2,167,779	49,747	0.148470%	(12,460)	497,544	850,735	0.1398%	39,786	9,722,686	82.40	(58,480)	(1,200,286)	(1,080,875)	(845,769)	(286,019)	-	(3,471,429)
10100016	Southwest Minnesota State University	6,993,953	3,707,806	1,003,328	23,025	0.068718%	(5,767)	230,282	393,752	0.0647%	18,415	4,500,023	82.40	180,534	(412,519)	(250,683)	(157,991)	73,390	-	(567,269)
10100017	Winona State University	19,849,298	10,522,996	2,847,509	65,346	0.195024%	(16,367)	653,553	1,117,490	0.1836%	52,262	12,771,314	82.40	393,547	(1,249,550)	(1,071,752)	(544,920)	108,561	-	(2,364,114)
10100018	Metropolitan State University	13,693,011	7,259,274	1,964,350	45,079	0.134538%	(11,291)	450,854	770,901	0.1267%	36,053	8,810,297	82.40	176,679	(1,058,320)	(874,132)	(501,832)	53,287	-	(2,204,318)
10100020	Alexandria Tech College	8,889,485	4,712,711	1,275,254	29,265	0.087342%	(7,330)	292,694	500,469	0.0822%	23,405	5,719,646	82.40	431,110	(376,144)	(296,504)	(187,447)	87,560	-	(341,425)
10100021	Anoka Technical College	4,969,027	2,634,302	712,839	16,358	0.048822%	(4,097)	163,609	279,749	0.0460%	13,083	3,197,131	82.40	182,456	(309,791)	(205,154)	(100,413)	23,372	-	(409,530)
10100022	Central Lakes College	9,838,385	5,215,766	1,411,380	32,389	0.096665%	(8,112)	323,938	553,891	0.0910%	25,904	6,330,183	82.40	454,004	(664,494)	(493,480)	(312,027)	34,631	-	(981,366)
10100023	Dakota County Tech College	6,895,583	3,655,655	989,216	22,701	0.067751%	(5,686)	227,042	388,212	0.0638%	18,156	4,436,709	82.40	322,053	(285,750)	(247,470)	(169,462)	24,290	-	(356,339)
10100024	Lake Superior College	5,388,130	2,856,487	772,962	17,738	0.052939%	(4,443)	177,407	303,342	0.0498%	14,187	3,466,766	82.40	(130,253)	(676,265)	(410,593)	(224,438)	3,236	-	(1,438,313)
10100025	Hennepin Tech College	15,025,882	7,965,888	2,155,559	49,466	0.147633%	(12,390)	494,738	845,937	0.1390%	39,562	9,667,851	82.40	519,468	(833,903)	(544,555)	(350,741)	214,631	-	(995,100)
10100026	Ridgewater College	10,700,806	5,672,973	1,535,099	35,228	0.105138%	(8,823)	352,332	602,442	0.0990%	28,175	6,885,051	82.40	280,685	(735,084)	(473,014)	(269,360)	73,335	-	(1,123,438)
10100027	Minneapolis Comm & Tech College	10,957,219	5,808,909	1,571,883	36,072	0.107658%	(9,035)	360,776	616,879	0.1014%	28,850	7,050,046	82.40	229,852	(813,666)	(629,064)	(407,199)	(9,043)	-	(1,629,120)
10100028	Century Comm and Tech College	16,069,802	8,519,317	2,305,316	52,903	0.157890%	(13,250)	529,110	904,708	0.1487%	42,311	10,339,520	82.40	321,557	(1,053,215)	(781,169)	(568,970)	29,152	-	(2,052,645)
10100029	Northwest Tech College - Bemidji	1,907,098	1,011,037	273,585	6,278	0.018738%	(1,572)	62,792	107,366	0.0176%	5,021	1,227,040	82.40	90,974	(99,992)	(96,766)	(51,449)	(15,604)	-	(172,837)
10100030	Pine Tech & Comm College	3,488,059	1,849,175	500,384	11,483	0.034271%	(2,876)	114,847	196,374	0.0323%	9,184	2,244,274	82.40	161,131	(152,123)	(110,513)	(105,820)	(53,026)	-	(260,351)
10100031	Mesabi Range Comm & Tech College	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(685,886)	(616,369)	(579,201)	(61,744)	-	-	(1,943,200)
10100032	Hibbing Comm College	-	-	-	-	0.000000%	-	-	-	0.0000%	-	-	-	(606,382)	(649,843)	(630,573)	(63,705)	-	-	(1,950,503)
10100033	Minnesota State College-SE	5,584,331	2,960,502	801,108	18,384	0.054868%	(4,605)	183,870	314,393	0.0517%	14,703	3,593,063	82.39	236,214	(359,923)	(239,664)	(89,361)	37,012	-	(415,722)
10100034	Riverland Community College	9,755,473	5,171,810	1,399,485	32,116	0.095850%	(8,044)	321,206	549,220	0.0902%	25,686	6,276,800</								