

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary
00001	Aitkin - ISD #1	(71,628)	(71,628)	(71,628)	(71,628)	20,802	13,273,415	8,322,274	4,269,162	0.001079	82,116	583,175	6,409,363	129.85	
00002	Hill City - ISD #2	(60,389)	(60,389)	(60,389)	(60,389)	(32,604)	3,989,925	2,501,636	1,283,290	0.000324	24,658	175,115	1,929,442	129.66	
00004	McGregor - ISD #4	(99,845)	(99,845)	(99,845)	(99,845)	(57,666)	6,057,312	3,797,863	1,948,229	0.000492	37,443	265,915	2,925,355	129.83	
00006	South St Paul Special School Dist. #6	(519,864)	(519,864)	(519,864)	(519,864)	(238,540)	40,399,639	25,330,095	12,993,839	0.0003283	249,848	1,774,387	19,509,320	129.84	
00011	Anoka-Hennepin - ISD #11	(3,683,678)	(3,683,678)	(3,683,678)	(3,683,678)	450,425	593,682,436	372,231,859	190,947,599	0.048243	3,671,457	26,074,241	286,656,906	129.85	
00012	Centennial - ISD #12	(542,552)	(542,552)	(542,552)	(542,552)	(20,619)	74,952,654	46,994,427	24,107,214	0.006091	463,546	3,292,047	36,192,722	129.84	
00013	Columbia Heights - ISD #13	(476,099)	(476,099)	(476,099)	(476,099)	(172,771)	43,559,976	27,311,589	14,010,306	0.003540	269,406	1,913,289	21,035,397	129.84	
00014	Fridley - ISD #14	(517,682)	(517,682)	(517,682)	(517,682)	(221,045)	42,598,706	26,708,885	13,701,131	0.003462	263,470	1,871,132	20,566,663	129.86	
00015	St Francis - ISD #15	(402,288)	(402,288)	(402,288)	(402,288)	(60,352)	49,103,733	30,787,459	15,793,359	0.003990	303,653	2,156,504	23,709,591	129.85	
00016	Spring Lake Park - ISD #16	(650,372)	(650,372)	(650,372)	(650,372)	(159,617)	70,475,511	44,187,311	22,667,219	0.005727	435,844	3,095,313	34,027,345	129.86	
00022	Detroit Lakes - ISD #22	(260,101)	(260,101)	(260,101)	(260,101)	20,489	40,294,294	25,264,045	12,959,957	0.003274	249,163	1,769,522	19,453,106	129.87	
00023	Frazee-Vergas Public Schools	(141,924)	(141,924)	(141,924)	(141,924)	(70,494)	10,257,927	6,431,598	3,299,283	0.000834	63,470	450,758	4,955,197	129.80	
00031	Bemidji - ISD #31	(509,099)	(509,099)	(509,099)	(509,099)	(66,300)	63,588,610	39,869,306	20,452,167	0.005167	393,226	2,792,646	30,703,821	129.85	
00032	Blackduck - ISD #32	(27,998)	(27,998)	(27,998)	(27,998)	28,121	8,058,859	5,052,809	2,591,991	0.000655	49,848	354,013	3,890,764	129.87	
00036	Kelliher - ISD #36	(31,885)	(31,885)	(31,885)	(31,885)	1,219	4,753,673	2,980,497	1,528,936	0.000386	29,376	208,624	2,296,745	129.77	
00038	Red Lake - ISD #38	(173,803)	(173,803)	(173,803)	(173,803)	37,282	30,312,897	19,005,828	9,749,615	0.002463	187,443	1,331,195	14,637,594	129.84	
00047	Sauk Rapids - ISD #47	(624,001)	(624,001)	(624,001)	(624,001)	(253,274)	53,238,507	33,379,914	17,123,237	0.004326	329,223	2,338,104	25,708,818	129.84	
00051	Foley - ISD #51	(239,970)	(239,970)	(239,970)	(239,970)	(91,240)	21,358,610	13,391,595	6,869,624	0.001736	132,116	938,268	10,310,822	129.88	
00075	St Clair - ISD #75	(38,031)	(38,031)	(38,031)	(38,031)	10,662	6,992,245	4,384,055	2,248,934	0.000568	43,227	306,991	3,377,459	129.80	
00077	Mankato - ISD #77	(968,030)	(968,030)	(968,030)	(968,030)	(174,770)	113,916,974	71,424,594	36,639,407	0.009257	704,489	5,003,197	55,005,840	129.85	
00081	Comfrey Public School ISD #81	(30,274)	(30,274)	(30,274)	(30,274)	(16,887)	1,922,538	1,205,409	618,351	0.000156	11,872	84,314	928,656	129.80	
00084	Sleepy Eye - ISD #84	(66,430)	(66,430)	(66,430)	(66,430)	(18,565)	6,873,733	4,309,749	2,210,816	0.000559	42,542	302,127	3,317,307	129.92	
00085	Springfield - ISD #85	(92,535)	(92,535)	(92,535)	(92,535)	(44,026)	6,965,909	4,367,542	2,240,463	0.000566	43,075	305,910	3,366,115	129.75	
00088	New Ulm - ISD #88	(162,366)	(162,366)	(162,366)	(162,366)	20,566	26,270,300	16,471,167	8,449,384	0.002135	162,481	1,153,919	12,682,145	129.88	
00091	Barnum - ISD #91	(121,204)	(121,204)	(121,204)	(121,204)	(67,560)	7,703,321	4,829,891	2,477,639	0.000626	47,641	338,339	3,717,766	129.91	
00093	Carlton - ISD #93	(88,897)	(88,897)	(88,897)	(88,897)	(57,261)	4,542,984	2,848,397	1,461,172	0.000369	28,082	199,436	2,194,316	129.81	
00094	Cloquet - ISD #94	(239,219)	(239,219)	(239,219)	(239,219)	20,006	37,226,134	23,340,345	11,973,137	0.003025	230,213	1,634,944	17,975,691	129.84	
00095	Cromwell - ISD #95	(21,366)	(21,366)	(21,366)	(21,366)	6,145	3,950,421	2,476,867	1,270,584	0.000321	24,429	173,493	1,910,166	129.67	
00097	Moose Lake - ISD #97	(80,310)	(80,310)	(80,310)	(80,310)	(31,986)	6,939,573	4,351,030	2,231,993	0.000564	42,922	304,829	3,348,894	129.92	
00099	Esco - ISD #99	(177,702)	(177,702)	(177,702)	(177,702)	(82,429)	13,681,625	8,578,217	4,400,456	0.001112	84,627	601,011	6,606,671	129.84	
00100	Wrenshall - ISD #100	(62,953)	(62,953)	(62,953)	(62,953)	(30,677)	4,635,161	2,906,191	1,490,819	0.000377	28,691	203,760	2,235,467	130.00	
00108	Central School District - ISD #108	(76,108)	(76,108)	(76,108)	(76,108)	6,419	11,851,263	7,430,602	3,811,752	0.000963	73,288	520,480	5,722,304	129.85	
00110	Waconia - ISD #110	(294,933)	(294,933)	(294,933)	(294,933)	45,348	48,866,708	30,638,847	15,717,124	0.003971	302,207	2,146,235	23,592,112	129.87	
00111	Watertown-Mayer - ISD #111	(140,504)	(140,504)	(140,504)	(140,504)	(21,025)	17,157,995	10,757,860	5,518,570	0.001394	106,088	753,425	8,283,348	129.87	
00112	Eastern Carver County Schools - ISD #112	(1,144,689)	(1,144,689)	(1,144,689)	(1,144,689)	(199,764)	135,696,961	85,080,388	43,644,560	0.011027	839,192	5,959,842	65,519,644	129.85	
00113	Walker-Hackensack - ISD #113	(101,033)	(101,033)	(101,033)	(101,033)	(28,045)	10,481,784	6,571,954	3,371,283	0.000852	64,840	460,487	5,061,510	129.84	
00115	Cass Lake - ISD #115	(211,456)	(211,456)	(211,456)	(211,456)	(80,330)	18,830,340	11,806,400	6,056,450	0.001530	116,438	826,930	9,089,460	129.89	
00116	Pillager - ISD #116	(101,363)	(101,363)	(101,363)	(101,363)	(7,467)	13,484,104	8,454,373	4,336,927	0.001096	83,409	592,363	6,507,786	129.91	
00118	Northland Community Schools - ISD #118	(16,674)	(16,674)	(16,674)	(16,674)	25,138	6,004,640	3,764,838	1,931,288	0.000488	37,138	263,753	2,899,622	129.84	
00129	Montevideo - ISD #129	(160,050)	(160,050)	(160,050)	(160,050)	(23,790)	19,567,752	12,268,749	6,293,626	0.001590	121,004	859,359	9,445,452	129.89	
00138	North Branch - ISD #138	(133,972)	(133,972)	(133,972)	(133,972)	61,248	28,034,821	17,577,501	9,016,911	0.002278	173,364	1,231,207	13,535,589	129.86	
00139	Rush City - ISD #139	(2,274)	(2,274)	(2,274)	(2,274)	68,425	10,152,582	6,365,549	3,265,401	0.000825	62,785	445,894	4,903,940	129.80	
00146	Barnesville - ISD #146	(84,749)	(84,749)	(84,749)	(84,749)	(17,718)	9,625,859	6,035,300	3,095,990	0.000782	59,513	422,653	4,648,531	129.83	
00150	Hawley - ISD #150	(76,962)	(76,962)	(76,962)	(76,962)	6,296	11,956,608	7,496,651	3,845,634	0.000972	73,973	525,344	5,772,665	129.86	
00152	Moorhead - ISD #152	(573,860)	(573,860)	(573,860)	(573,860)	125,046	100,367,030	62,928,939	32,281,304	0.008156	620,699	4,408,132	48,462,145	129.85	
00162	Bagley - ISD #162	(149,025)	(149,025)	(149,025)	(149,025)	(74,937)	10,639,801	6,671,029	3,422,106	0.000865	65,829	467,513	5,136,083	129.89	
00166	Cook County - ISD #166	(73,158)	(73,158)	(73,158)	(73,158)	(21,807)	7,374,119	4,623,485	2,371,757	0.000599	45,586	323,746	3,558,205	129.94	
00173	Mountain Lake - ISD #173	(34,133)	(34,133)	(34,133)	(34,133)	12,359	6,676,211	4,185,906	2,147,287	0.000543	41,324	293,479	3,222,030	129.92	
00177	Windom - ISD #177	(96,453)	(96,453)	(96,453)	(96,453)	103	13,865,978	8,693,804	4,459,750	0.001127	85,769	609,118	6,696,943	129.82	
00181	Brainerd - ISD #181	(844,568)	(844,568)	(844,568)	(844,568)	(259,276)	84,051,791	52,699,478	27,033,792	0.006830	519,786	3,691,459	40,585,743	129.85	
00182	Crosby-Ironton - ISD #182	(34,685)	(34,685)	(34,685)	(34,685)	53,526	12,667,683	7,942,487	4,074,339	0.001029	78,310	556,151	6,115,217	129.88	
00186	Pequot Lakes - ISD #186	(101,757)	(101,757)	(101,757)	(101,757)	37,163	19,949,626	12,508,179	6,416,449	0.001621	123,364	876,114	9,634,700	129.82	
00191	Burnsville - ISD #191	(1,281,566)	(1,281,566)	(1,281,566)	(1,281,566)	(449,429)	119,500,235	74,925,233	38,435,166	0.009711	739,040	5,248,574	57,697,204	129.86	
00192	Farmington - ISD #192	(864,876)	(864,876)	(864,876)	(864,876)	(230,068)	91,162,549	57,157,839	29,320,843	0.007408	563,774	4,003,855	44,017,883	129.85	
00194	Lakeville - ISD #194	(974,208)	(974,208)	(974,208)	(974,208)	146,314	160,913,815	100,891,057	51,755,122	0.013076	995,128	7,067,280	77,697,207	129.85	
00195	Randolph - ISD #195	5,314	5,314	5,314	5,314	60,330	7,900,842	4,953,734	2,541,168	0.000642	48,858	346,986	3,813,096	129.91	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary
00196	Rosemount-Apple Valley-Eagan - ISD #196	(3,324,447)	(3,324,447)	(3,324,447)	(3,324,447)	(182,769)	451,164,414	282,874,747	145,109,163	0.036662	2,790,104	19,814,975	217,844,233	129.85	
00197	West St Paul - ISD #197	(608,495)	(608,495)	(608,495)	(608,495)	(54,009)	79,627,319	49,925,387	25,610,738	0.006471	492,465	3,497,428	38,446,668	129.86	
00199	Inver Grove Heights - ISD #199	(426,143)	(426,143)	(426,143)	(426,143)	(99,248)	46,944,170	29,433,439	15,098,773	0.003815	290,335	2,061,920	22,664,477	129.87	
00200	Hastings - ISD #200	(598,531)	(598,531)	(598,531)	(598,531)	(241,650)	51,250,128	32,133,224	16,483,710	0.004165	316,971	2,251,088	24,748,326	129.84	
00203	Hayfield - ISD #203	(93,392)	(93,392)	(93,392)	(93,392)	(37,275)	8,058,859	5,052,809	2,591,991	0.000655	49,848	354,013	3,893,804	129.77	
00204	Kasson-Mantorville - ISD #204	(185,844)	(185,844)	(185,844)	(185,844)	(26,295)	22,912,442	14,365,830	7,369,387	0.001862	141,705	1,006,369	11,061,502	129.87	
00206	Alexandria - ISD #206	(341,980)	(341,980)	(341,980)	(341,980)	32,966	53,844,238	33,759,700	17,318,060	0.004375	332,952	2,364,588	26,000,221	129.84	
00213	Osakis - ISD #213	(89,338)	(89,338)	(89,338)	(89,338)	(25,245)	9,204,481	5,771,101	2,960,461	0.000748	56,925	404,277	4,444,462	129.85	
00227	Chatfield - ISD #227	(43,750)	(43,750)	(43,750)	(43,750)	22,453	9,507,347	5,960,994	3,057,872	0.000773	58,828	417,789	4,593,115	129.78	
00229	Lanesboro - ISD #229	(48,112)	(48,112)	(48,112)	(48,112)	(17,119)	4,450,808	2,790,604	1,431,525	0.000362	27,549	195,653	2,147,561	129.94	
00238	Mabel-Canton - ISD #238	(26,381)	(26,381)	(26,381)	(26,381)	(3,734)	3,252,513	2,039,287	1,046,114	0.000264	20,091	142,686	1,571,217	129.79	
00239	Rushford - ISD #239	(61,470)	(61,470)	(61,470)	(61,470)	(2,969)	8,401,229	5,267,471	2,702,109	0.000683	51,979	369,146	4,058,495	129.79	
00241	Albert Lea - ISD #241	(372,712)	(372,712)	(372,712)	(372,712)	(33,256)	48,748,195	30,564,541	15,679,007	0.003961	301,446	2,140,830	23,535,144	129.87	
00242	Alden - ISD #242	(55,323)	(55,323)	(55,323)	(55,323)	(14,702)	5,833,455	3,657,507	1,876,229	0.000474	36,073	256,186	2,818,673	129.76	
00246	Central MN ERDC #246	(27,439)	(27,439)	(27,439)	(27,439)	(26,797)	92,176	57,794	29,647	0.000007	533	3,783	43,208	133.76	
00252	Cannon Falls - ISD #252	(166,804)	(166,804)	(166,804)	(166,804)	(87,763)	11,350,876	7,116,865	3,650,811	0.000922	70,167	498,320	5,478,619	129.90	
00253	Goodhue - ISD #253	(38,992)	(38,992)	(38,992)	(38,992)	10,525	7,110,758	4,458,361	2,287,051	0.000578	43,988	312,396	3,435,880	129.76	
00255	Pine Island - ISD #255	(79,381)	(79,381)	(79,381)	(79,381)	41,473	17,355,516	10,881,703	5,582,099	0.001410	107,306	762,073	8,380,212	129.85	
00256	Red Wing - ISD #256	(410,658)	(410,658)	(410,658)	(410,658)	(212,779)	28,416,695	17,816,931	9,139,734	0.002309	175,723	1,247,962	13,720,351	129.86	
00261	Ashby - ISD #261	(19,817)	(19,817)	(19,817)	(19,817)	7,507	3,924,085	2,460,355	1,262,113	0.000319	24,277	172,412	1,896,778	129.71	
00264	Herman - ISD #264	(13,886)	(13,886)	(13,886)	(13,886)	328	2,041,051	1,279,715	656,468	0.000166	12,633	89,719	983,366	130.14	
00270	Hopkins - ISD #270	(682,410)	(682,410)	(682,410)	(682,410)	65,004	107,332,939	67,296,482	34,521,767	0.008722	663,774	4,714,042	51,823,277	129.86	
00271	Bloomington - ISD #271	(1,237,970)	(1,237,970)	(1,237,970)	(1,237,970)	(7,869)	176,649,659	110,757,245	56,816,281	0.014355	1,092,465	7,758,550	85,296,256	129.85	
00272	Eden Prairie - ISD #272	(1,124,283)	(1,124,283)	(1,124,283)	(1,124,283)	(210,624)	131,206,649	82,265,016	42,200,330	0.010662	811,415	5,762,568	63,354,521	129.85	
00273	Edina - ISD #273	(1,333,378)	(1,333,378)	(1,333,378)	(1,333,378)	(433,842)	129,178,767	80,993,557	41,548,097	0.010497	798,858	5,673,389	62,370,881	129.86	
00276	Minnetonka - ISD #276	(916,814)	(916,814)	(916,814)	(916,814)	307,965	175,885,911	110,278,384	56,570,635	0.014293	1,087,746	7,725,040	84,925,883	129.85	
00277	Westonka - ISD #277	(290,881)	(290,881)	(290,881)	(290,881)	(60,631)	33,065,024	20,731,378	10,634,788	0.002687	204,490	1,452,262	15,962,201	129.88	
00278	Orono - ISD #278	(362,869)	(362,869)	(362,869)	(362,869)	(68,528)	42,269,505	26,502,479	13,595,249	0.003435	261,415	1,856,539	20,408,589	129.86	
00279	Osseo - ISD #279	496,394	496,394	496,394	496,394	2,808,592	332,046,053	208,188,944	106,796,820	0.026982	2,053,422	14,583,156	160,325,046	129.85	
00280	Richfield - ISD #280	(322,858)	(322,858)	(322,858)	(322,858)	149,100	67,776,056	42,494,785	21,798,986	0.005508	419,178	2,976,948	32,723,560	129.86	
00281	Robbinsdale - ISD #281	(1,657,198)	(1,657,198)	(1,657,198)	(1,657,198)	(402,892)	180,126,030	112,936,888	57,934,395	0.014637	1,113,926	7,910,965	86,970,686	129.86	
00282	St Anthony - ISD #282	(141,112)	(141,112)	(141,112)	(141,112)	23,576	23,649,854	14,828,178	7,606,563	0.001922	146,271	1,038,797	11,421,985	129.82	
00283	St Louis Park - ISD #283	(2,557,395)	(2,557,395)	(2,557,395)	(2,557,395)	(2,148,064)	58,782,264	36,855,784	18,906,290	0.004777	363,546	2,581,860	28,382,564	129.85	
00284	Wayzata - ISD #284	(1,649,667)	(1,649,667)	(1,649,667)	(1,649,667)	(405,262)	178,703,878	112,045,216	57,476,985	0.014522	1,105,174	7,848,810	86,288,159	129.85	
00286	Brooklyn Center - ISD #286	(77,718)	(77,718)	(77,718)	(77,718)	144,826	31,958,906	20,037,856	10,279,025	0.002597	197,641	1,403,619	15,431,856	129.85	
00287	Interm School District #287	(624,842)	(624,842)	(624,842)	(624,842)	(162,879)	66,340,737	41,594,857	21,337,341	0.005391	410,274	2,913,713	32,032,507	129.85	
00288	Southwest Metro Intermediate District	96,335	96,335	96,335	96,335	265,695	24,321,425	15,249,246	7,822,562	0.001976	150,380	1,067,983	11,744,346	129.84	
00294	Houston - ISD #294	(156,002)	(156,002)	(156,002)	(156,002)	(301)	22,359,383	14,019,068	7,191,505	0.001817	138,280	982,047	10,795,733	129.86	
00297	Spring Grove - ISD #297	(20,567)	(20,567)	(20,567)	(20,567)	11,984	4,674,665	2,930,960	1,503,524	0.000380	28,919	205,381	2,255,582	129.94	
00299	Caledonia - ISD #299	(25,813)	(25,813)	(25,813)	(25,813)	38,742	9,270,321	5,812,382	2,981,637	0.000753	57,306	406,979	4,473,560	129.93	
00300	LaCrescent - ISD #300	(99,705)	(99,705)	(99,705)	(99,705)	(12,962)	12,456,994	7,810,388	4,006,575	0.001012	77,017	546,963	6,013,407	129.88	
00306	Laporte - ISD #306	(25,903)	(25,903)	(25,903)	(25,903)	2,062	4,016,261	2,518,148	1,291,760	0.000326	24,810	176,196	1,937,648	129.96	
00308	Nevis - ISD #308	(76,945)	(76,945)	(76,945)	(76,945)	(32,655)	6,360,178	3,987,756	2,045,640	0.000517	39,345	279,427	3,068,298	129.97	
00309	Park Rapids - ISD #309	(127,544)	(127,544)	(127,544)	(127,544)	18,618	20,989,904	13,160,421	6,751,036	0.001706	129,832	922,054	10,137,967	129.81	
00314	Braham - ISD #314	(88,906)	(88,906)	(88,906)	(88,906)	(36,640)	7,505,800	4,706,048	2,414,110	0.000610	46,423	329,691	3,626,497	129.77	
00316	Greenway Schools - ISD #316	(41,146)	(41,146)	(41,146)	(41,146)	51,465	13,299,751	8,338,786	4,277,633	0.001081	82,268	584,256	6,421,616	129.85	
00317	Deer River - ISD #317	(132,326)	(132,326)	(132,326)	(132,326)	(37,055)	13,681,625	8,578,217	4,400,456	0.001112	84,627	601,011	6,608,122	129.81	
00318	Grand Rapids - ISD #318	(686,930)	(686,930)	(686,930)	(686,930)	(336,653)	50,302,027	31,538,776	16,178,770	0.004088	311,111	2,209,471	24,288,814	129.85	
00319	Nashwauk-Keewatin - ISD #319	(106,095)	(106,095)	(106,095)	(106,095)	(55,112)	7,321,447	4,590,461	2,354,816	0.000595	45,282	321,584	3,533,615	129.91	
00330	Heron Lake-Okabena - ISD #330	(49,711)	(49,711)	(49,711)	(49,711)	(24,220)	3,660,723	2,295,230	1,177,408	0.000297	22,603	160,522	1,766,196	129.95	
00332	Mora - ISD #332	(179,855)	(179,855)	(179,855)	(179,855)	(43,780)	19,541,416	12,252,236	6,285,156	0.001588	120,852	858,278	9,438,103	129.82	
00333	Ogilvie - ISD #333	(67,868)	(67,868)	(67,868)	(67,868)	(26,790)	5,899,295	3,698,788	1,897,405	0.000479	36,454	258,889	2,851,391	129.72	
00345	New London-Spicer - ISD #345	(60,757)	(60,757)	(60,757)	(60,757)	75,043	19,501,912	12,227,468	6,272,450	0.001585	120,624	856,656	9,417,039	129.84	
00347	Willmar - ISD #347	124,248	124,248	124,248	124,248	545,774	60,533,618	37,953,862	19,469,582	0.004919	374,353	2,658,607	29,225,294	129.87	
00356	Lancaster - ISD #356	(35,614)	(35,614)	(35,614)	(35,614)	(17,644)	2,580,942	1,618,220	830,115	0.000210	15,982	113,500	1,244,892	129.99	
00361	International Falls - ISD #361	(146,359)	(146,359)	(146,359)	(146,359)	(65,392)	11,627,406	7,290,246	3,739,752	0.000945	71,918	510,751	5,615,637	129.82	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
00362	Littlefork - Big Falls - ISD #362	(50,244)	(50,244)	(50,244)	(50,244)	(26,587)	3,397,362	2,130,106	1,092,702	0.000276	21,005	149,172	1,641,190	129.79	
00363	So Koochiching-Rainy River - ISD #363	(43,575)	(43,575)	(43,575)	(43,575)	(10,749)	4,714,169	2,955,728	1,516,230	0.000383	29,148	207,003	2,275,749	129.88	
00378	Dawson - ISD #378	(75,507)	(75,507)	(75,507)	(75,507)	(24,430)	7,334,615	4,598,717	2,359,051	0.000596	45,358	322,124	3,542,795	129.80	
00381	Lake Superior - ISD #381	(142,221)	(142,221)	(142,221)	(142,221)	(2,937)	20,002,298	12,541,204	6,433,390	0.001625	123,668	878,275	9,659,799	129.83	
00382	Northwest Reg Intrust Council #382	(13,832)	(13,832)	(13,832)	(13,832)	(812)	1,869,866	1,172,384	601,410	0.000152	11,568	82,153	905,943	129.41	
00390	Lake of the Woods - ISD #390	(25,696)	(25,696)	(25,696)	(25,696)	15,843	5,965,136	3,740,069	1,918,582	0.000485	36,910	262,131	2,879,565	129.88	
00391	Cleveland - ISD #391	(12,832)	(12,832)	(12,832)	(12,832)	32,556	6,518,195	4,086,831	2,096,464	0.000530	40,335	286,453	3,145,134	129.94	
00397	Lake Agassiz Spec Ed Coop #397	10,240	10,240	10,240	10,240	31,239	3,015,488	1,890,675	969,879	0.000245	18,645	132,417	1,453,818	130.05	
00398	Midwest Spec Ed Coop #398	(17,732)	(17,732)	(17,732)	(17,732)	2,075	2,844,303	1,783,344	914,820	0.000231	17,580	124,850	1,374,387	129.76	
00402	Hendricks - ISD #402	(13,087)	(13,087)	(13,087)	(13,087)	3,879	2,436,093	1,527,401	783,527	0.000198	15,068	107,014	1,175,475	129.94	
00403	Ivanhoe - ISD #403	(17,939)	(17,939)	(17,939)	(17,939)	(11,706)	895,429	561,423	287,999	0.000073	5,556	39,455	429,257	130.79	
00404	Lake Benton - ISD #404	(13,831)	(13,831)	(13,831)	(13,831)	(3,102)	1,540,664	965,978	495,528	0.000125	9,513	67,560	743,049	130.00	
00413	Marshall - ISD #413	(242,203)	(242,203)	(242,203)	(242,203)	5,833	35,619,629	22,333,086	11,456,432	0.002894	220,243	1,564,141	17,197,265	129.86	
00414	Minneota - ISD #414	(37,067)	(37,067)	(37,067)	(37,067)	6,212	6,215,329	3,896,938	1,999,052	0.000505	38,432	272,941	3,000,792	129.86	
00415	Lynd - ISD #415	(20,506)	(20,506)	(20,506)	(20,506)	(5,193)	2,199,068	1,378,789	707,292	0.000179	13,623	96,745	1,061,000	129.95	
00423	Hutchinson - ISD #423	(95,660)	(95,660)	(95,660)	(95,660)	137,706	33,512,738	21,012,090	10,778,788	0.002723	207,230	1,471,719	16,178,919	129.87	
00424	Lester Prairie - ISD #424	(55,853)	(55,853)	(55,853)	(55,853)	(23,943)	4,582,488	2,873,166	1,473,877	0.000372	28,310	201,058	2,212,224	129.88	
00432	Mahnomen - ISD #432	(78,289)	(78,289)	(78,289)	(78,289)	(13,366)	9,322,994	5,845,407	2,998,578	0.000758	57,686	409,682	4,502,649	129.82	
00435	Waubun - ISD #435	(85,441)	(85,441)	(85,441)	(85,441)	(23,545)	8,888,447	5,572,951	2,858,814	0.000722	54,947	390,225	4,289,803	129.91	
00441	Marshall County Central - ISD #441	(63,434)	(63,434)	(63,434)	(63,434)	(29,600)	4,859,018	3,046,547	1,562,818	0.000395	30,061	213,488	2,346,868	129.81	
00447	Grygla - ISD #447	(16,184)	(16,184)	(16,184)	(16,184)	3,439	2,817,967	1,766,832	906,350	0.000229	17,428	123,769	1,363,014	129.63	
00458	Truman - ISD #458	(34,176)	(34,176)	(34,176)	(34,176)	(9,419)	3,555,379	2,229,180	1,143,526	0.000289	21,994	156,198	1,717,914	129.76	
00463	Eden Valley - Watkins - ISD #463	(100,285)	(100,285)	(100,285)	(100,285)	(30,229)	10,060,405	6,307,755	3,235,754	0.000818	62,253	442,110	4,858,091	129.84	
00465	Litchfield - ISD #465	(95,237)	(95,237)	(95,237)	(95,237)	28,917	17,829,567	11,178,927	5,734,569	0.001449	110,274	783,151	8,607,242	129.88	
00466	Dassel-Cokato - ISD #466	(218,624)	(218,624)	(218,624)	(218,624)	(53,846)	23,663,022	14,836,435	7,610,798	0.001923	146,347	1,039,338	11,423,073	129.88	
00473	Isle - ISD #473	(42,456)	(42,456)	(42,456)	(42,456)	(4,863)	5,398,909	3,385,052	1,736,465	0.000439	33,409	237,269	2,608,568	129.77	
00477	Princeton - ISD #477	(203,883)	(203,883)	(203,883)	(203,883)	63,961	38,463,932	24,116,430	12,371,253	0.003126	237,899	1,689,532	18,570,516	129.86	
00480	Onamia - ISD #480	(131,775)	(131,775)	(131,775)	(131,775)	(73,642)	8,348,556	5,234,446	2,685,168	0.000678	51,598	366,444	4,029,888	129.89	
00482	Little Falls - ISD #482	(107,719)	(107,719)	(107,719)	(107,719)	113,086	31,708,713	19,880,987	10,198,554	0.002577	196,119	1,392,810	15,309,610	129.86	
00484	Pierz - ISD #484	(86,313)	(86,313)	(86,313)	(86,313)	15,288	14,590,222	9,147,896	4,692,690	0.001186	90,259	641,006	7,046,369	129.82	
00485	Royalton - ISD #485	(64,994)	(64,994)	(64,994)	(64,994)	(5,758)	8,506,573	5,333,521	2,735,991	0.000691	52,587	373,470	4,108,363	129.82	
00486	Swanville - ISD #486	12,533	12,533	12,533	12,533	39,584	3,884,581	2,435,586	1,249,408	0.000316	24,049	170,791	1,877,453	129.73	
00487	Upsala - ISD #487	(30,176)	(30,176)	(30,176)	(30,176)	1,461	4,542,984	2,848,397	1,461,172	0.000369	28,082	199,436	2,193,208	129.87	
00492	Austin - ISD #492	(610,540)	(610,540)	(610,540)	(610,540)	(137,941)	67,868,233	42,552,578	21,828,633	0.005515	419,710	2,980,732	32,767,347	129.86	
00495	Grand Meadow - ISD #495	(83,185)	(83,185)	(83,185)	(83,185)	(50,726)	4,661,497	2,922,703	1,499,289	0.000379	28,843	204,841	2,252,526	129.75	
00497	Lyle - ISD #497	(5,136)	(5,136)	(5,136)	(5,136)	19,897	3,594,883	2,253,949	1,156,231	0.000292	22,222	157,819	1,733,928	129.99	
00499	LeRoy - ISD #499	(15,546)	(15,546)	(15,546)	(15,546)	10,403	3,726,564	2,336,511	1,198,584	0.000303	23,059	163,765	1,797,842	129.96	
00500	Southland - ISD #500	(11,280)	(11,280)	(11,280)	(11,280)	24,757	5,175,052	3,244,696	1,664,465	0.000421	32,040	227,541	2,501,840	129.69	
00505	Fulda - ISD #505	(28,896)	(28,896)	(28,896)	(28,896)	6,224	5,043,371	3,162,134	1,622,112	0.000410	31,202	221,596	2,435,767	129.82	
00507	Nicollet - ISD #507	(68,022)	(68,022)	(68,022)	(68,022)	(41,705)	3,779,236	2,369,536	1,215,525	0.000307	23,364	165,926	1,827,020	129.69	
00508	St Peter - ISD #508	(208,817)	(208,817)	(208,817)	(208,817)	(8,921)	28,706,393	17,998,568	9,232,910	0.002333	177,549	1,260,933	13,857,669	129.88	
00511	Adrian - ISD #511	(53,776)	(53,776)	(53,776)	(53,776)	(11,045)	6,136,321	3,847,400	1,973,640	0.000499	37,976	269,698	2,961,927	129.90	
00514	Ellsworth - ISD #514	(37,854)	(37,854)	(37,854)	(37,854)	(24,835)	1,869,866	1,172,384	601,410	0.000152	11,568	82,153	905,837	129.43	
00518	Worthington - ISD #518	(427,410)	(427,410)	(427,410)	(427,410)	(133,798)	42,164,160	26,436,429	13,561,367	0.003426	260,730	1,851,675	20,358,097	129.86	
00531	Byron - ISD #531	(186,330)	(186,330)	(186,330)	(186,330)	(16,049)	24,453,106	15,331,808	7,864,915	0.001987	151,217	1,073,928	11,804,168	129.88	
00533	Dover-Eyota - ISD #533	(120,738)	(120,738)	(120,738)	(120,738)	(34,267)	12,417,490	7,785,619	3,993,869	0.001009	76,788	545,341	5,993,106	129.91	
00534	Stewartville - ISD #534	(139,990)	(139,990)	(139,990)	(139,990)	22,588	23,346,988	14,638,285	7,509,151	0.001897	144,368	1,025,285	11,275,713	129.82	
00535	Rochester - ISD #535	(2,587,559)	(2,587,559)	(2,587,559)	(2,587,559)	(855,334)	248,758,010	155,968,328	80,008,674	0.020214	1,538,354	10,925,206	120,109,832	129.85	
00542	Battle Lake Public Schools - ISD #542	(49,289)	(49,289)	(49,289)	(49,289)	(12,701)	5,254,060	3,294,233	1,689,877	0.000427	32,496	230,784	2,535,865	129.91	
00544	Fergus Falls - ISD #544	(210,264)	(210,264)	(210,264)	(210,264)	1,188	30,365,569	19,038,853	9,766,556	0.002468	187,823	1,333,898	14,662,854	129.84	
00545	Henning - ISD #545	(31,725)	(31,725)	(31,725)	(31,725)	2,387	4,898,522	3,071,315	1,575,524	0.000398	30,289	215,110	2,364,214	129.91	
00547	Parkers Prairie - ISD #547	(100,379)	(100,379)	(100,379)	(100,379)	(57,742)	6,123,153	3,839,144	1,969,405	0.000498	37,900	269,158	2,956,572	129.85	
00548	Pelican Rapids - ISD #548	(48,345)	(48,345)	(48,345)	(48,345)	26,387	10,731,977	6,728,823	3,451,753	0.000872	66,362	471,296	5,181,095	129.87	
00549	Perham - ISD #549	(150,385)	(150,385)	(150,385)	(150,385)	(18,987)	18,869,844	11,831,169	6,069,156	0.001533	116,667	828,552	9,109,449	129.88	
00550	Underwood - ISD #550	(11,765)	(11,765)	(11,765)	(11,765)	34,999	6,715,716	4,210,674	2,159,993	0.000546	41,552	295,101	3,242,067	129.88	
00553	New York Mills - ISD #553	(10,862)	(10,862)	(10,862)	(10,862)	45,439	8,085,195	5,069,322	2,600,462	0.000657	50,000	355,094	3,903,258	129.87	

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\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
00561	Goodridge - ISD #561	(10,633)	(10,633)	(10,633)	(10,633)	11,099	3,120,833	1,956,725	1,003,761	0.000254	19,330	137,281	1,505,122	130.00	
00564	Thief River Falls Public Schools #564	(104,431)	(104,431)	(104,431)	(104,431)	45,950	21,595,635	13,540,207	6,945,859	0.001755	133,561	948,537	10,427,108	129.86	
00577	Willow River - ISD #577	(46,887)	(46,887)	(46,887)	(46,887)	(8,927)	5,451,581	3,418,077	1,753,406	0.000443	33,714	239,431	2,633,351	129.80	
00578	Pine City - ISD #578	(274,072)	(274,072)	(274,072)	(274,072)	(147,624)	18,158,769	11,385,333	5,840,451	0.001476	112,329	797,744	8,768,640	129.84	
00581	Edgerton - ISD #581	(35,837)	(35,837)	(35,837)	(35,837)	2,948	3,492,383	1,791,523	0.000453	34,475	244,836	2,691,984	129.73		
00592	Climax - ISD #592	(61,453)	(61,453)	(61,453)	(61,453)	(41,921)	2,804,799	1,758,576	902,115	0.000228	17,352	123,229	1,351,422	130.13	
00593	Crookston - ISD #593	(145,885)	(145,885)	(145,885)	(145,885)	(50,431)	13,707,961	8,594,729	4,408,926	0.001114	84,779	602,092	6,616,423	129.90	
00595	East Grand Forks - ISD #595	(103,584)	(103,584)	(103,584)	(103,584)	62,112	23,794,702	14,918,997	7,653,151	0.001934	147,184	1,045,283	11,486,817	129.88	
00599	Fertile-Beltrami - ISD #599	(55,109)	(55,109)	(55,109)	(55,109)	(14,673)	5,807,119	3,640,995	1,867,758	0.000472	35,921	255,105	2,803,361	129.88	
00600	Fisher - ISD #600	(54,621)	(54,621)	(54,621)	(54,621)	(31,790)	3,278,849	2,055,800	1,054,585	0.000266	20,244	143,767	1,585,772	129.64	
00601	Fosston - ISD #601	(25,275)	(25,275)	(25,275)	(25,275)	29,652	7,887,674	4,945,478	2,536,933	0.000641	48,782	346,446	3,805,798	129.95	
00621	Mounds View - ISD #621	(1,660,580)	(1,660,580)	(1,660,580)	(1,660,580)	(603,878)	151,748,839	95,144,725	48,807,367	0.012331	938,431	6,664,624	73,273,917	129.85	
00622	North St Paul-Maplewood - ISD #622	(967,403)	(967,403)	(967,403)	(967,403)	95,719	152,670,604	95,722,661	49,103,836	0.012406	944,139	6,705,160	73,716,136	129.85	
00623	Roseville - ISD #623	(692,783)	(692,783)	(692,783)	(692,783)	93,324	112,889,864	70,780,608	36,309,055	0.009174	698,173	4,958,338	54,510,387	129.85	
00624	White Bear Lake - ISD #624	(1,343,664)	(1,343,664)	(1,343,664)	(1,343,664)	(482,273)	123,700,850	77,558,968	39,786,220	0.010052	764,992	5,432,877	59,729,324	129.85	
00630	Red Lake Falls - ISD #630	(51,159)	(51,159)	(51,159)	(51,159)	(11,820)	5,649,102	3,541,920	1,816,935	0.000459	34,931	248,079	2,730,352	129.72	
00635	Milroy - ISD #635	(8,757)	(8,757)	(8,757)	(8,757)	(3,532)	750,580	470,605	241,411	0.000061	4,642	32,969	363,385	129.51	
00640	Wabasso - ISD #640	(65,569)	(65,569)	(65,569)	(65,569)	(32,193)	4,793,177	3,005,266	1,541,642	0.000389	29,604	210,246	2,311,494	130.01	
00656	Faribault - ISD #656	(584,014)	(584,014)	(584,014)	(584,014)	(218,973)	52,422,087	32,868,028	16,860,650	0.004260	324,201	2,302,433	25,309,994	129.86	
00659	Northfield - ISD #659	(659,994)	(659,994)	(659,994)	(659,994)	(260,657)	57,346,945	35,955,856	18,444,644	0.004660	354,642	2,518,624	27,692,790	129.84	
00671	Hills-Beaver Creek - ISD #671	(42,826)	(42,826)	(42,826)	(42,826)	(15,224)	3,963,589	2,485,123	1,274,819	0.000322	24,505	174,034	1,913,590	129.87	
00676	Badger - ISD #676	(18,001)	(18,001)	(18,001)	(18,001)	5,475	3,371,026	2,113,593	1,084,232	0.000274	20,852	148,091	1,624,928	130.07	
00682	Roseau - ISD #682	(86,256)	(86,256)	(86,256)	(86,256)	7,276	13,431,431	8,421,348	4,319,986	0.001091	83,029	589,661	6,485,063	129.86	
00690	Warroad - ISD #690	(207,431)	(207,431)	(207,431)	(207,431)	(124,444)	11,917,103	7,471,883	3,832,928	0.000968	73,668	523,182	5,755,935	129.81	
00695	Chisholm - ISD #695	(70,224)	(70,224)	(70,224)	(70,224)	(13,372)	8,164,203	5,118,859	2,625,874	0.000663	50,457	358,336	3,939,885	129.92	
00696	Ely - ISD #696	(48,493)	(48,493)	(48,493)	(48,493)	(2,276)	6,636,707	4,161,137	2,134,581	0.000539	41,020	291,317	3,205,115	129.83	
00698	Floodwood - ISD #698	(20,026)	(20,026)	(20,026)	(20,026)	(3,977)	2,304,412	1,444,839	741,174	0.000187	14,231	101,069	1,114,236	129.67	
00700	Hermantown - ISD #700	(195,559)	(195,559)	(195,559)	(195,559)	(39,125)	22,464,727	14,085,118	7,225,388	0.001826	138,965	986,911	10,844,791	129.88	
00701	Hibbing - ISD #701	(284,300)	(284,300)	(284,300)	(284,300)	(86,055)	28,469,367	17,849,956	9,156,675	0.002313	176,027	1,250,124	13,748,207	129.83	
00704	Proctor - ISD #704	(191,077)	(191,077)	(191,077)	(191,077)	(29,326)	23,228,475	14,563,979	7,471,034	0.001888	143,683	1,020,421	11,218,185	129.82	
00707	Nett Lake - ISD #707	(14,310)	(14,310)	(14,310)	(14,310)	(6,609)	1,106,118	693,523	355,764	0.000090	6,849	48,643	535,681	129.47	
00709	Duluth - ISD #709	(623,774)	(623,774)	(623,774)	(623,774)	195,896	117,709,378	73,802,386	37,859,168	0.009565	727,929	5,169,664	56,834,799	129.85	
00712	Mountain Iron-Buhl - ISD #712	(51,749)	(51,749)	(51,749)	(51,749)	(6,175)	6,544,531	4,103,343	2,104,934	0.000532	40,487	287,534	3,162,448	129.75	
00716	Belle Plaine - ISD #716	(212,247)	(212,247)	(212,247)	(212,247)	(102,212)	15,801,684	9,907,469	5,082,336	0.001284	97,717	693,973	7,627,840	129.89	
00717	Jordan - ISD #717	(213,389)	(213,389)	(213,389)	(213,389)	(55,399)	22,688,585	14,225,474	7,297,387	0.001844	140,335	996,640	10,956,131	129.84	
00719	Prior Lake - ISD #719	(721,701)	(721,701)	(721,701)	(721,701)	29,652	107,899,166	67,651,499	34,703,884	0.008768	667,275	4,738,904	52,099,519	129.85	
00720	Shakopee - ISD #720	530,811	530,811	530,811	530,811	1,319,394	113,245,402	71,003,526	36,423,408	0.009202	700,304	4,973,471	54,681,645	129.85	
00721	New Prague - ISD #721	(448,634)	(448,634)	(448,634)	(448,634)	(85,242)	52,185,061	32,719,416	16,784,415	0.004241	322,755	2,292,164	25,194,280	129.87	
00726	Becker - ISD #726	(250,472)	(250,472)	(250,472)	(250,472)	(14,813)	33,841,940	21,218,496	10,884,670	0.002750	209,284	1,486,312	16,341,061	129.85	
00727	Big Lake - ISD #727	(93,646)	(93,646)	(93,646)	(93,646)	172,364	38,200,571	23,951,306	12,286,547	0.003104	236,225	1,677,641	18,442,104	129.87	
00728	Elk River - ISD #728	(907,120)	(907,120)	(907,120)	(907,120)	246,321	165,641,153	103,855,042	53,275,587	0.013460	1,024,352	7,274,823	79,980,786	129.85	
00738	Holdingford - ISD #738	(81,602)	(81,602)	(81,602)	(81,602)	(6,964)	10,718,809	6,720,566	3,447,518	0.000871	66,286	470,756	5,178,150	129.79	
00739	Kimball - ISD #739	(39,103)	(39,103)	(39,103)	(39,103)	19,675	8,440,733	5,292,240	2,714,814	0.000686	52,207	370,767	4,077,336	129.80	
00740	Melrose - ISD #740	(117,597)	(117,597)	(117,597)	(117,597)	(12,053)	15,156,449	9,502,914	4,874,807	0.001232	93,759	665,868	7,315,984	129.89	
00741	Paynesville - ISD #741	(121,002)	(121,002)	(121,002)	(121,002)	(40,035)	11,627,406	7,290,246	3,739,752	0.000945	71,918	510,751	5,615,670	129.82	
00742	St Cloud - ISD #742	(1,349,514)	(1,349,514)	(1,349,514)	(1,349,514)	(297,489)	151,077,267	94,723,658	48,591,367	0.012277	934,322	6,635,438	72,944,592	129.86	
00743	Sauk Centre - ISD #743	(89,036)	(89,036)	(89,036)	(89,036)	16,045	15,090,608	9,461,633	4,853,631	0.001226	93,303	662,625	7,287,298	129.84	
00745	Albany - ISD #745	(221,558)	(221,558)	(221,558)	(221,558)	(62,281)	22,872,938	14,341,061	7,356,681	0.001859	141,476	1,004,747	11,044,975	129.84	
00748	Sartell - ISD #748	(254,472)	(254,472)	(254,472)	(254,472)	92,322	49,801,641	31,225,039	16,017,829	0.004047	307,991	2,187,311	24,048,848	129.84	
00750	Rocori - ISD #750	(283,492)	(283,492)	(283,492)	(283,492)	(103,124)	25,901,594	16,239,993	8,330,796	0.002105	160,198	1,137,704	12,507,032	129.85	
00756	Blooming Prairie - ISD #756	(54,645)	(54,645)	(54,645)	(54,645)	20,914	10,850,490	6,803,129	3,489,871	0.000882	67,123	476,701	5,239,578	129.84	
00761	Owatonna - ISD #761	(634,339)	(634,339)	(634,339)	(634,339)	(184,844)	64,549,879	40,472,010	20,761,343	0.005245	399,162	2,834,803	31,168,251	129.85	
00763	Medford - ISD #763	(81,332)	(81,332)	(81,332)	(81,332)	(14,944)	9,533,683	5,977,506	3,066,343	0.000775	58,980	418,870	4,602,675	129.87	
00768	Hancock - ISD #768	(30,390)	(30,390)	(30,390)	(30,390)	3,720	4,898,522	3,071,315	1,575,524	0.000398	30,289	215,110	2,363,813	129.93	
00771	Chokio-Alberta - ISD #771	(33,532)	(33,532)	(33,532)	(33,532)	(16,203)	2,488,765	1,560,426	800,468	0.000202	15,373	109,176	1,201,210	129.90	
00775	Kerkhoven-Murdock-Sunburg - ISD #775	(82,612)	(82,612)	(82,612)	(82,612)	(19,707)	9,033,296	5,663,770	2,905,402	0.000734	55,860	396,710	4,358,718	129.94	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
00777	Benson - ISD #777	(78,985)	(78,985)	(78,985)	(78,985)	(10,028)	9,902,389	6,208,680	3,184,931	0.000805	61,263	435,084	4,781,707	129.84	
00786	Bertha-Hewitt - ISD #786	(69,576)	(69,576)	(69,576)	(69,576)	(29,323)	5,780,783	3,624,482	1,859,288	0.000470	35,769	254,024	2,792,178	129.81	
00787	Browerville - ISD #787	(38,242)	(38,242)	(38,242)	(38,242)	6,047	6,360,178	3,987,756	2,045,640	0.000517	39,345	279,427	3,070,220	129.89	
00801	Browns Valley - ISD #801	(19,064)	(19,064)	(19,064)	(19,064)	(3,844)	2,185,900	1,370,533	703,056	0.000178	13,546	96,205	1,053,581	130.08	
00803	Wheaton - ISD #803	(50,142)	(50,142)	(50,142)	(50,142)	(15,116)	5,030,203	3,153,878	1,617,877	0.000409	31,126	221,055	2,429,359	129.82	
00811	Wabasha-Kellogg - ISD #811	(76,049)	(76,049)	(76,049)	(76,049)	(6,175)	10,034,069	6,291,243	3,227,283	0.000815	62,024	440,489	4,843,813	129.88	
00813	Lake City - ISD #813	(149,196)	(149,196)	(149,196)	(149,196)	(50,899)	14,116,171	8,850,672	4,540,220	0.001147	87,291	619,927	6,818,284	129.81	
00815	Prinsburg - ISD #815	(2,884)	(2,884)	(2,884)	(2,884)	(407)	355,538	222,918	114,353	0.000029	2,207	15,674	172,528	129.21	
00818	Verndale - ISD #818	(10,215)	(10,215)	(10,215)	(10,215)	31,782	6,030,976	3,781,351	1,939,758	0.000490	37,291	264,834	2,911,215	129.89	
00820	Sebeka - ISD #820	(79,880)	(79,880)	(79,880)	(79,880)	(38,798)	5,899,295	3,698,788	1,897,405	0.000479	36,454	258,889	2,849,711	129.80	
00821	Menahga - ISD #821	(52,720)	(52,720)	(52,720)	(52,720)	16,602	9,955,061	6,241,705	3,201,872	0.000809	61,568	437,246	4,808,280	129.81	
00829	Waseca - ISD #829	(286,953)	(286,953)	(286,953)	(286,953)	(125,385)	23,202,139	14,547,467	7,462,563	0.001885	143,455	1,018,800	11,205,449	129.82	
00831	Forest Lake - ISD #831	(846,291)	(846,291)	(846,291)	(846,291)	(350,032)	71,265,595	44,682,684	22,921,335	0.005791	440,715	3,129,903	34,413,258	129.84	
00832	Mahtomedi - ISD #832	(317,118)	(317,118)	(317,118)	(317,118)	(26,536)	41,729,614	26,163,974	13,421,602	0.003391	258,067	1,832,758	20,151,562	129.84	
00833	South Washington County - ISD #833	(2,029,943)	(2,029,943)	(2,029,943)	(2,029,943)	(242,520)	256,685,189	160,938,574	82,558,313	0.020858	1,587,365	11,273,273	123,937,907	129.85	
00834	Stillwater - ISD #834	(626,151)	(626,151)	(626,151)	(626,151)	137,126	109,611,015	68,724,809	35,254,471	0.008907	677,853	4,814,030	52,927,123	129.85	
00836	Butterfield - ISD #836	(33,909)	(33,909)	(33,909)	(33,909)	(10,525)	3,357,858	2,105,337	1,079,996	0.000273	20,776	147,550	1,621,297	129.86	
00837	Madelia - ISD #837	(51,057)	(51,057)	(51,057)	(51,057)	(349)	7,281,943	4,565,692	2,342,110	0.000592	45,053	319,962	3,517,365	129.80	
00840	St James - ISD #840	(127,036)	(127,036)	(127,036)	(127,036)	(42,036)	12,206,801	7,653,520	3,926,105	0.000992	75,495	536,153	5,892,348	129.89	
00846	Breckenridge - ISD #846	(77,695)	(77,695)	(77,695)	(77,695)	(25,889)	7,439,960	4,664,767	2,392,933	0.000605	46,043	326,989	3,591,334	129.89	
00850	Rothsay - ISD #850	(7,216)	(7,216)	(7,216)	(7,216)	13,873	3,028,656	1,898,932	974,114	0.000246	18,721	132,957	1,462,001	129.89	
00852	Campbell-Tintah - ISD #852	(27,444)	(27,444)	(27,444)	(27,444)	(15,342)	1,738,185	1,089,822	559,057	0.000141	10,731	76,207	838,158	130.03	
00857	Lewiston - ISD #857	(159,908)	(159,908)	(159,908)	(159,908)	(101,683)	8,361,724	5,242,702	2,689,403	0.000679	51,674	366,984	4,039,805	129.78	
00858	St Charles - ISD #858	(64,526)	(64,526)	(64,526)	(64,526)	22,953	12,562,339	7,876,438	4,040,457	0.001021	77,702	551,827	6,065,765	129.85	
00861	Winona Area Public Schools - ISD #861	(439,137)	(439,137)	(439,137)	(439,137)	(183,580)	36,699,411	23,010,096	11,803,725	0.002982	226,940	1,611,703	17,720,576	129.85	
00876	Annandale - ISD #876	(148,748)	(148,748)	(148,748)	(148,748)	21,349	24,426,770	15,315,296	7,856,444	0.001985	151,065	1,072,847	11,791,999	129.88	
00877	Buffalo - ISD #877	(544,503)	(544,503)	(544,503)	(544,503)	(77,038)	67,130,821	42,090,230	21,591,457	0.005455	415,144	2,948,303	32,412,975	129.86	
00879	Delano - ISD #879	(253,279)	(253,279)	(253,279)	(253,279)	(66,772)	26,783,854	16,793,160	8,614,560	0.002176	165,601	1,176,078	12,932,298	129.85	
00881	Maple Lake - ISD #881	(72,417)	(72,417)	(72,417)	(72,417)	(5,663)	9,586,355	6,010,531	3,083,284	0.000779	59,285	421,032	4,627,512	129.89	
00882	Monticello - ISD #882	(558,253)	(558,253)	(558,253)	(558,253)	(143,144)	59,611,853	37,375,926	19,173,113	0.004844	368,645	2,618,072	28,786,376	129.84	
00883	Rockford - ISD #883	(185,297)	(185,297)	(185,297)	(185,297)	(56,006)	18,566,979	11,641,276	5,971,745	0.001509	114,840	815,580	8,967,633	129.81	
00885	St Michael - ISD #885	(676,120)	(676,120)	(676,120)	(676,120)	(147,217)	75,953,428	47,621,900	24,429,095	0.006172	469,710	3,335,825	36,672,560	129.86	
00891	Canby - ISD #891	(41,551)	(41,551)	(41,551)	(41,551)	996	6,109,984	3,830,888	1,965,170	0.000497	37,823	268,617	2,950,490	129.84	
00911	Cambridge-Isanti - ISD #911	(235,269)	(235,269)	(235,269)	(235,269)	145,451	54,673,827	34,279,842	17,584,883	0.004443	338,127	2,401,340	26,397,953	129.86	
00912	Milaca - ISD #912	(222,562)	(222,562)	(222,562)	(222,562)	(86,484)	19,541,416	12,252,236	6,285,156	0.001588	120,852	858,278	9,434,036	129.87	
00914	Ulen - Hitterdal - ISD #914	(24,569)	(24,569)	(24,569)	(24,569)	3,399	4,016,261	2,518,148	1,291,760	0.000326	24,810	176,196	1,936,693	130.02	
00915	Southern Plains #915	(50,413)	(50,413)	(50,413)	(50,413)	(7,133)	6,215,329	3,896,938	1,999,052	0.000505	38,432	272,941	3,002,662	129.78	
00916	NE Metro Intern School Dist. #916	234,249	234,249	234,249	234,249	584,254	50,262,523	31,514,007	16,166,064	0.004084	310,806	2,207,309	24,269,838	129.85	
00917	Intern School District #917	(484,614)	(484,614)	(484,614)	(484,614)	(240,429)	35,066,570	21,986,325	11,278,551	0.002850	216,895	1,540,360	16,932,851	129.84	
00920	Metro ECSU #920	(487)	(487)	(487)	(487)	14,824	2,199,068	1,378,789	707,292	0.000179	13,623	96,745	1,058,751	130.23	
00921	Southeast Service Coop #921	(2,040)	(2,040)	(2,040)	(2,040)	22,627	3,542,211	2,220,924	1,139,290	0.000288	21,918	155,657	1,710,044	129.88	
00922	South Central Serv Coop #922	2,023	2,023	2,023	2,023	14,036	1,725,017	1,081,565	554,822	0.000140	10,654	75,667	829,914	130.32	
00923	Resource Training and Solutions #923	(33,695)	(33,695)	(33,695)	(33,695)	(10,496)	3,331,522	2,088,825	1,071,526	0.000271	20,624	146,469	1,607,280	129.96	
00924	North Central Service Coop #924	108,455	108,455	108,455	108,455	152,834	6,373,346	3,996,012	2,049,876	0.000518	39,422	279,967	3,077,985	129.83	
00925	Sourcewell Technology #925	(71,535)	(71,535)	(71,535)	(71,535)	(67,410)	592,563	371,530	190,588	0.000048	3,653	25,943	285,263	130.24	
00926	Lakes Country Serv Coop #926	(58,795)	(58,795)	(58,795)	(58,795)	(14,046)	6,426,018	4,029,037	2,066,817	0.000522	39,726	282,129	3,103,771	129.81	
00927	Northeast Service Coop #927	13,501	13,501	13,501	13,501	23,681	1,461,656	916,441	470,116	0.000119	9,056	64,317	707,101	129.61	
00928	Northwest MN Service Co-op #928	(4,281)	(4,281)	(4,281)	(4,281)	20,016	3,489,539	2,187,899	1,122,349	0.000284	21,613	153,496	1,682,321	130.05	
00935	Fergus Falls Spec Ed Coop #935	27,637	27,637	27,637	27,637	61,200	4,819,514	3,021,778	1,550,112	0.000392	29,833	211,867	2,324,208	130.01	
00938	Meeker & Wright Spec Ed Coop #938	16,035	16,035	16,035	16,035	90,492	10,692,473	6,704,054	3,439,047	0.000869	66,134	469,675	5,162,964	129.85	
00966	Wright Technical Ctr #966	(33,429)	(33,429)	(33,429)	(33,429)	(9,311)	3,463,202	2,171,387	1,113,879	0.000281	21,385	151,874	1,671,600	129.90	
00978	MN Valley Coop Ctr #978	(48,322)	(48,322)	(48,322)	(48,322)	(26,313)	3,160,337	1,981,494	1,016,467	0.000257	19,559	138,903	1,526,572	129.80	
00985	Pine to Prairie Coop Ctr #985	(1,816)	(1,816)	(1,816)	(1,816)	(255)	223,857	140,356	72,000	0.000018	1,370	9,729	105,000	133.67	
00991	SW/W Central Service Cooperative #991	23,976	23,976	23,976	23,976	247,440	32,090,587	20,120,418	10,321,377	0.002608	198,478	1,409,565	15,494,109	129.86	
00997	Area Special Educ Coop #997	(11,918)	(11,918)	(11,918)	(11,918)	17,793	4,266,455	2,675,017	1,372,231	0.000347	26,408	187,546	2,058,069	129.98	
00998	Bemidji Reg Interdist Council #998	(22,234)	(22,234)	(22,234)	(22,234)	35,812	8,335,388	5,226,190	2,680,932	0.000677	51,522	365,903	4,024,848	129.85	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
02071	Lake Crystal-Wellcome Memorial ISD #2071	(124,362)	(124,362)	(124,362)	(124,362)	(50,823)	10,560,792	6,621,492	3,396,695	0.000858	65,297	463,729	5,099,764	129.84	
02125	Triton Schools - ISD #2125	(90,309)	(90,309)	(90,309)	(90,309)	(4,758)	12,285,809	7,703,057	3,951,516	0.000998	75,951	539,396	5,933,059	129.83	
02134	United South Central - ISD #2134	(59,659)	(59,659)	(59,659)	(59,659)	6,455	9,494,178	5,952,738	3,053,637	0.000772	58,752	417,248	4,582,000	129.92	
02135	Maple River - ISD #2135	(86,511)	(86,511)	(86,511)	(86,511)	(19,113)	9,678,531	6,068,325	3,112,931	0.000786	59,817	424,815	4,675,796	129.78	
02137	Kingsland - ISD #2137	(39,577)	(39,577)	(39,577)	(39,577)	4,714	6,360,178	3,987,756	2,045,640	0.000517	39,345	279,427	3,068,442	129.96	
02142	St Louis County Schools - ISD #2142	(321,987)	(321,987)	(321,987)	(321,987)	(128,049)	27,850,468	17,461,914	8,957,617	0.002263	172,222	1,223,100	13,446,731	129.86	
02143	Waterville-Elysian-Morristown ISD #2143	(108,822)	(108,822)	(108,822)	(108,822)	(47,479)	8,809,439	5,523,414	2,833,402	0.000716	54,490	386,982	4,255,636	129.79	
02144	Chisago Lakes Area - ISD #2144	(219,686)	(219,686)	(219,686)	(219,686)	52,557	39,096,000	24,512,729	12,574,546	0.003177	241,781	1,717,096	18,876,780	129.86	
02149	Minnewaska Area - ISD #2149	(84,455)	(84,455)	(84,455)	(84,455)	41,901	18,145,600	11,377,077	5,836,216	0.001475	112,253	797,204	8,759,082	129.89	
02155	Wadena-Deer Creek - ISD #2155	(74,884)	(74,884)	(74,884)	(74,884)	16,902	13,181,238	8,264,480	4,239,515	0.001071	81,507	578,851	6,362,731	129.89	
02159	Buffalo Lake-Hector - ISD #2159	(31,569)	(31,569)	(31,569)	(31,569)	12,719	6,360,178	3,987,756	2,045,640	0.000517	39,345	279,427	3,073,066	129.76	
02164	Dilworth-Glyndon-Felton - ISD #2164	(205,526)	(205,526)	(205,526)	(205,526)	(82,931)	17,605,710	11,038,571	5,662,569	0.001431	108,904	773,423	8,500,148	129.86	
02165	Hinckley-Finlayson - ISD #2165	(39,809)	(39,809)	(39,809)	(39,809)	45,928	12,312,145	7,719,569	3,959,987	0.001000	76,103	540,477	5,943,842	129.88	
02167	Lakeview - ISD #2167	(54,316)	(54,316)	(54,316)	(54,316)	2,627	8,177,371	5,127,115	2,630,109	0.000665	50,609	359,417	3,946,986	129.90	
02168	NRHEG - ISD #2168	(137,329)	(137,329)	(137,329)	(137,329)	(74,428)	9,033,296	5,663,770	2,905,402	0.000734	55,860	396,710	4,364,585	129.77	
02169	Murray County Central - ISD #2169	(132,843)	(132,843)	(132,843)	(132,843)	(76,082)	8,151,035	5,110,603	2,621,638	0.000662	50,380	357,796	3,933,873	129.91	
02170	Staples-Motley - ISD #2170	(153,560)	(153,560)	(153,560)	(153,560)	(85,889)	9,718,036	6,093,093	3,125,637	0.000790	60,122	426,977	4,693,197	129.83	
02171	Kittson Central - ISD #2171	(26,170)	(26,170)	(26,170)	(26,170)	882	3,884,581	2,435,586	1,249,408	0.000316	24,049	170,791	1,877,036	129.76	
02172	Kenyon-Wanamingo - ISD #2172	(71,824)	(71,824)	(71,824)	(71,824)	(18,183)	7,703,321	4,829,891	2,477,639	0.000626	47,641	338,339	3,716,530	129.96	
02174	Pine River-Backus - ISD #2174	(119,720)	(119,720)	(119,720)	(119,720)	(39,855)	11,469,389	7,191,171	3,688,929	0.000932	70,928	503,725	5,537,066	129.87	
02176	Warren-Alvarado-Oslo - ISD #2176	(57,675)	(57,675)	(57,675)	(57,675)	(10,451)	6,781,556	4,251,955	2,181,169	0.000551	41,933	297,803	3,271,642	129.96	
02180	MACCRAY - ISD #2180	(64,517)	(64,517)	(64,517)	(64,517)	2,331	9,599,523	6,018,787	3,087,519	0.000780	59,361	421,572	4,634,855	129.86	
02184	Luverne - ISD #2184	(121,976)	(121,976)	(121,976)	(121,976)	(12,673)	15,696,339	9,841,419	5,048,454	0.001275	97,032	689,108	7,579,883	129.84	
02190	Yellow Medicine East - ISD #2190	(50,948)	(50,948)	(50,948)	(50,948)	(4,917)	6,610,371	4,144,624	2,126,111	0.000537	40,868	290,236	3,190,942	129.89	
02198	Fillmore Central - ISD #2198	(60,772)	(60,772)	(60,772)	(60,772)	(10,891)	7,163,430	4,491,386	2,303,992	0.000582	44,292	314,558	3,459,730	129.82	
02215	Norman County East - ISD #2215	(52,166)	(52,166)	(52,166)	(52,166)	(29,149)	3,305,186	2,072,312	1,063,055	0.000269	20,472	145,388	1,598,916	129.61	
02310	Sibley East - ISD #2310	(138,243)	(138,243)	(138,243)	(138,243)	(61,951)	10,955,834	6,869,178	3,523,753	0.000890	67,732	481,025	5,288,753	129.88	
02311	Clearbrook-Gonvick - ISD #2311	(23,933)	(23,933)	(23,933)	(23,933)	14,947	5,583,262	3,500,639	1,795,759	0.000454	34,551	245,377	2,696,593	129.82	
02342	West Central Area - ISD #2342	(85,658)	(85,658)	(85,658)	(85,658)	(14,412)	10,231,590	6,415,086	3,290,813	0.000831	63,242	449,137	4,937,687	129.92	
02358	Tri-County - ISD #2358	(58,516)	(58,516)	(58,516)	(58,516)	(40,360)	2,607,278	1,634,732	838,585	0.000212	16,134	114,581	1,257,359	130.01	
02364	Belgrade-Broten-Elrosa - ISD #2364	(94,084)	(94,084)	(94,084)	(94,084)	(43,100)	7,321,447	4,590,461	2,354,816	0.000595	45,282	321,584	3,536,987	129.78	
02365	Gibbon-Fairfax-Winthrop - ISD #2365	(36,593)	(36,593)	(36,593)	(36,593)	21,175	8,295,884	5,201,421	2,668,226	0.000674	51,294	364,282	4,005,972	129.84	
02396	Atwater-Cosmos-Grove City - ISD #2396	(63,775)	(63,775)	(63,775)	(63,775)	16,182	11,482,557	7,199,427	3,693,164	0.000933	71,004	504,265	5,541,492	129.92	
02397	Le Sueur-Henderson - ISD #2397	(108,880)	(108,880)	(108,880)	(108,880)	(37,175)	10,297,431	6,456,367	3,311,989	0.000837	63,699	452,379	4,974,052	129.80	
02448	Martin County West - ISD #2448	(114,209)	(114,209)	(114,209)	(114,209)	(63,135)	7,334,615	4,598,717	2,359,051	0.000596	45,358	322,124	3,543,981	129.76	
02534	BOLD - ISD #2534	(51,589)	(51,589)	(51,589)	(51,589)	(5,007)	6,689,380	4,194,162	2,151,522	0.000544	41,400	294,020	3,233,009	129.73	
02536	Granada-Huntley-E Chain - ISD #2536	(920)	(920)	(920)	(920)	26,224	3,897,749	2,443,842	1,253,643	0.000317	24,125	171,331	1,881,018	129.92	
02580	East Central - ISD #2580	(70,069)	(70,069)	(70,069)	(70,069)	(3,037)	9,625,859	6,035,300	3,095,990	0.000782	59,513	422,653	4,649,253	129.81	
02609	Win-E-Mac - ISD #2609	(29,537)	(29,537)	(29,537)	(29,537)	6,133	5,122,379	3,211,671	1,647,524	0.000416	31,659	224,839	2,471,095	129.97	
02683	Greenbush-Middle River - ISD #2683	(32,413)	(32,413)	(32,413)	(32,413)	(10,316)	3,173,505	1,989,750	1,020,702	0.000258	19,635	139,443	1,535,121	129.62	
02687	Howard Lake-Waverly-Winsted - ISD #2687	(111,403)	(111,403)	(111,403)	(111,403)	(8,887)	14,721,902	9,230,458	4,735,043	0.001196	91,020	646,411	7,110,754	129.81	
02689	Pipestone Area Schools - ISD #2689	(166,488)	(166,488)	(166,488)	(166,488)	(78,551)	12,628,179	7,917,719	4,061,634	0.001026	78,082	554,530	6,097,798	129.85	
02711	Mesabi East - ISD #2711	(148,065)	(148,065)	(148,065)	(148,065)	(72,508)	10,850,490	6,803,129	3,489,871	0.000882	67,123	476,701	5,236,658	129.91	
02752	Fairmont-Ceylon - ISD #2752	(202,065)	(202,065)	(202,065)	(202,065)	(60,669)	20,305,164	12,731,097	6,530,802	0.001650	125,571	891,787	9,802,188	129.88	
02753	Long Prairie-Grey Eagle - ISD #2753	(126,127)	(126,127)	(126,127)	(126,127)	(45,343)	11,601,070	7,273,733	3,731,282	0.000943	71,766	509,670	5,603,205	129.81	
02754	Cedar Mountain - ISD #2754	(50,302)	(50,302)	(50,302)	(50,302)	(16,283)	4,885,354	3,063,059	1,571,289	0.000397	30,213	214,569	2,358,304	129.88	
02769	Morris Area Schools - ISD #2769	(42,694)	(42,694)	(42,694)	(42,694)	47,812	12,996,885	8,148,893	4,180,221	0.001056	80,365	570,744	6,274,246	129.88	
02805	Zumbrota-Mazeppa - ISD #2805	(75,692)	(75,692)	(75,692)	(75,692)	31,685	15,419,810	9,668,038	4,959,513	0.001253	95,358	677,218	7,446,897	129.83	
02835	Janesville-Waldorf-Pemberton - ISD #2835	(50,049)	(50,049)	(50,049)	(50,049)	14,689	9,296,657	5,828,894	2,990,108	0.000755	57,458	408,060	4,489,997	129.82	
02853	Lac qui Parle Valley - ISD #2853	(155,643)	(155,643)	(155,643)	(155,643)	(85,039)	10,139,414	6,357,292	3,261,166	0.000824	62,709	445,353	4,898,665	129.78	
02856	Stephen-Argyle - ISD #2856	(69,304)	(69,304)	(69,304)	(69,304)	(41,885)	3,937,253	2,468,611	1,266,349	0.000320	24,353	172,953	1,902,181	129.78	
02859	Glencoe-Silver Lake - ISD #2859	(207,076)	(207,076)	(207,076)	(207,076)	(82,001)	17,961,247	11,261,490	5,776,922	0.001460	111,111	789,097	8,670,183	129.89	
02860	Blue Earth Area Public Schools #2860	(21,607)	(21,607)	(21,607)	(21,607)	67,981	12,865,204	8,066,331	4,137,869	0.001045	79,528	564,799	6,210,883	129.87	
02884	Red Rock Central - ISD #2884	(37,440)	(37,440)	(37,440)	(37,440)	2,725	5,767,615	3,616,226	1,855,053	0.000469	35,693	253,484	2,782,401	129.97	
02886	Glenville-Emmons - ISD #2886	(21,950)	(21,950)	(21,950)	(21,950)	(1,958)	2,870,639	1,799,857	923,291	0.000233	17,732	125,931	1,387,111	129.76	
02888	Clinton-Graceville-Beardsley - ISD #2888	(20,191)	(20,191)	(20,191)	(20,191)	6,311	3,805,572	2,386,049	1,223,996	0.000309	23,516	167,007	1,834,854	130.04	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
02889	Lake Park-Audubon District - ISD #2889	(9,422)	(9,422)	(9,422)	(9,422)	49,082	8,401,229	5,267,471	2,702,109	0.000683	51,979	369,146	4,056,014	129.87	
02890	Renville County West - ISD #2890	(43,209)	(43,209)	(43,209)	(43,209)	6,490	7,137,094	4,474,873	2,295,522	0.000580	44,140	313,477	3,444,754	129.90	
02895	Jackson County Central Schools ISD #2895	(162,382)	(162,382)	(162,382)	(162,382)	(63,077)	14,261,020	8,941,491	4,586,808	0.001159	88,204	626,413	6,885,189	129.87	
02897	Redwood Area Schools - ISD #2897	(97,094)	(97,094)	(97,094)	(97,094)	13	13,944,986	8,743,341	4,485,162	0.001133	86,225	612,361	6,733,469	129.85	
02898	Westbrook-Walnut Grove Public School #2898	(72,191)	(72,191)	(72,191)	(72,191)	(33,130)	5,609,598	3,517,151	1,804,229	0.000456	34,703	246,458	2,706,634	129.95	
02899	Plainview-Elgin-Millville ISD #2899	(97,848)	(97,848)	(97,848)	(97,848)	13,656	16,012,373	10,039,568	5,150,100	0.001301	99,011	703,161	7,728,972	129.90	
02902	RTR Public School #2902	(27,245)	(27,245)	(27,245)	(27,245)	16,769	6,320,674	3,962,988	2,032,934	0.000514	39,117	277,805	3,051,052	129.89	
02903	Ortonville Public School #2903	(66,055)	(66,055)	(66,055)	(66,055)	(21,948)	6,333,842	3,971,244	2,037,170	0.000515	39,193	278,346	3,057,858	129.87	
02904	Tracy Area School District #2904	(60,188)	(60,188)	(60,188)	(60,188)	(5,077)	7,914,010	4,961,991	2,545,403	0.000643	48,934	347,527	3,821,018	129.86	
02905	Tri-City United ISD #2905	(192,196)	(192,196)	(192,196)	(192,196)	(35,212)	22,543,736	14,134,655	7,250,799	0.001832	139,421	990,154	10,882,020	129.89	
02906	Red Lake County Central - ISD #2906	(72,456)	(72,456)	(72,456)	(72,456)	(38,895)	4,819,514	3,021,778	1,550,112	0.000392	29,833	211,867	2,328,169	129.79	
02907	Round Lake/Brewster - ISD #2907	(40,639)	(40,639)	(40,639)	(40,639)	(9,185)	4,516,639	2,831,885	1,452,701	0.000367	27,930	198,355	2,183,700	129.68	
02908	Brandon/Evansville - ISD #2908	(24,842)	(24,842)	(24,842)	(24,842)	18,253	6,188,993	3,880,425	1,990,582	0.000503	38,280	271,860	2,985,855	129.96	
02909	Rock Ridge Public Schools	(206,950)	(206,950)	(206,950)	(206,950)	(5,217)	28,969,754	18,163,693	9,317,616	0.002354	179,147	1,272,283	13,985,713	129.87	
02910	Ada-Borup West Public Schools	24,211	24,211	24,211	24,211	81,335	8,203,708	5,143,628	2,638,579	0.000667	50,761	360,498	3,959,505	129.91	
03333	Pine Point - ISD #3333	(12,818)	(12,818)	(12,818)	(12,818)	478	1,909,370	1,197,152	614,116	0.000155	11,796	83,774	920,879	130.00	
04000	City Academy	(20,771)	(20,771)	(20,771)	(20,771)	(10,957)	1,408,983	883,416	453,175	0.000114	8,676	61,614	680,719	129.78	
04001	Bluffview Montessori	(11,110)	(11,110)	(11,110)	(11,110)	3,011	2,027,883	1,271,458	652,233	0.000165	12,557	89,179	980,590	129.66	
04003	New Heights School	(9,827)	(9,827)	(9,827)	(9,827)	900	1,540,664	965,978	495,528	0.000125	9,513	67,560	743,891	129.85	
04004	Cedar-Riverside Community School	(46,817)	(46,817)	(46,817)	(46,817)	(46,726)	13,168	8,256	4,235	0.000001	76	540	5,063	163.07	
04005	Metro Deaf School	(10,648)	(10,648)	(10,648)	(10,648)	43,180	7,729,657	4,846,403	2,486,109	0.000628	47,793	339,420	3,733,772	129.80	
04007	New Country Charter School	(2,892)	(2,892)	(2,892)	(2,892)	17,924	2,989,152	1,874,163	961,409	0.000243	18,493	131,336	1,441,142	130.05	
04008	PACT Charter School	14,714	14,714	14,714	14,714	59,370	6,412,850	4,020,781	2,062,581	0.000521	39,650	281,589	3,095,368	129.90	
04011	Athlos Leadership Academy	(85,601)	(85,601)	(85,601)	(85,601)	(22,424)	9,072,800	5,688,538	2,918,108	0.000737	56,088	398,332	4,379,135	129.90	
04015	Community of Peace	(147,793)	(147,793)	(147,793)	(147,793)	(82,783)	9,336,162	5,853,663	3,002,814	0.000759	57,762	410,222	4,510,586	129.78	
04016	World Learner School	(47,890)	(47,890)	(47,890)	(47,890)	(35,420)	1,790,858	1,122,846	575,998	0.000146	11,111	78,910	867,432	129.44	
04017	MN Transitions Charter School	(126,252)	(126,252)	(126,252)	(126,252)	(4,114)	17,539,869	10,997,290	5,641,393	0.001425	108,447	770,180	8,471,076	129.82	
04018	Achieve Language Academy	(101,980)	(101,980)	(101,980)	(101,980)	(62,549)	5,662,270	3,550,176	1,821,170	0.000460	35,008	248,620	2,731,900	129.95	
04020	Duluth Edison Charter School	(224,733)	(224,733)	(224,733)	(224,733)	(126,894)	14,050,331	8,809,391	4,519,044	0.001142	86,910	617,225	6,782,884	129.88	
04025	Cyber Village Academy	(27,771)	(27,771)	(27,771)	(27,771)	(1,637)	3,752,900	2,353,024	1,207,055	0.000305	23,212	164,846	1,812,473	129.82	
04026	ECHO Charter School	(6,195)	(6,195)	(6,195)	(6,195)	(875)	763,748	478,861	245,646	0.000062	4,718	33,510	368,480	129.96	
04027	Higher Ground	(90,247)	(90,247)	(90,247)	(90,247)	(24,226)	9,481,010	5,944,481	3,049,402	0.000770	58,600	416,167	4,578,633	129.83	
04029	St Paul City School	91,364	91,364	91,364	91,364	152,710	8,809,439	5,523,414	2,833,402	0.000716	54,490	386,982	4,256,199	129.77	
04031	Jennings Experiential High School	(11,320)	(11,320)	(11,320)	(11,320)	(6,183)	737,412	462,349	237,176	0.000060	4,566	32,429	358,530	128.96	
04035	Life Prep Academy	(58,730)	(58,730)	(58,730)	(58,730)	(40,389)	2,633,614	1,651,245	847,056	0.000214	16,286	115,662	1,274,158	129.59	
04036	Face to Face Academy	(11,109)	(11,109)	(11,109)	(11,109)	720	1,698,681	1,065,053	546,351	0.000138	10,502	74,586	822,511	129.49	
04038	Sojourner Truth Academy	4,736	4,736	4,736	4,736	38,481	4,845,850	3,038,290	1,558,583	0.000394	29,985	212,948	2,341,810	129.74	
04039	High School for Recording Arts	(50,133)	(50,133)	(50,133)	(50,133)	(35,737)	2,067,387	1,296,227	664,939	0.000168	12,785	90,800	995,355	130.23	
04043	Math & Science Academy	30,199	30,199	30,199	30,199	66,143	5,161,883	3,236,440	1,660,230	0.000419	31,887	226,460	2,492,202	129.86	
04049	Northwest Passage High School	(34,865)	(34,865)	(34,865)	(34,865)	(22,118)	1,830,362	1,147,615	588,704	0.000149	11,339	80,531	880,885	130.28	
04050	Lafayette Charter School	(52,796)	(52,796)	(52,796)	(52,796)	(52,154)	92,176	57,794	29,647	0.000007	533	3,783	43,297	133.48	
04053	North Lakes Academy	(72,461)	(72,461)	(72,461)	(72,461)	(27,437)	6,465,522	4,053,806	2,079,522	0.000525	39,954	283,751	3,120,211	129.92	
04054	LaCrescent Montessori Academy	(3,846)	(3,846)	(3,846)	(3,846)	1,747	803,252	503,630	258,352	0.000065	4,947	35,131	386,072	130.45	
04055	Nerstrand Elementary School	(42,496)	(42,496)	(42,496)	(42,496)	(35,802)	961,269	602,704	309,175	0.000078	5,936	42,157	465,394	129.50	
04056	Rosa Parks Charter High School Total	16,813	16,813	16,813	16,813	21,858	724,244	454,092	232,940	0.000059	4,490	31,888	351,025	129.36	
04057	El Colegio Charter School	(13,938)	(13,938)	(13,938)	(13,938)	(3,116)	1,553,832	974,234	499,763	0.000126	9,589	68,100	748,529	130.15	
04058	Schoolcraft Learning Community	(31,075)	(31,075)	(31,075)	(31,075)	(18,145)	1,856,698	1,164,128	597,174	0.000151	11,492	81,612	893,865	130.24	
04059	Crosslake Community School	24,274	24,274	24,274	24,274	59,576	5,069,707	3,178,646	1,630,583	0.000412	31,355	222,677	2,448,819	129.80	
04064	Riverway Learning Community	(16,446)	(16,446)	(16,446)	(16,446)	(6,911)	1,369,479	858,647	440,469	0.000111	8,447	59,993	659,982	130.10	
04066	Kato Public Charter School	(28,723)	(28,723)	(28,723)	(28,723)	(22,396)	908,597	569,679	292,234	0.000074	5,632	39,995	441,022	129.17	
04067	Aurora Charter School	(53,345)	(53,345)	(53,345)	(53,345)	(20,149)	4,766,841	2,988,753	1,533,171	0.000387	29,452	209,165	2,302,985	129.78	
04068	Excell Academy for Higher Learning	(18,384)	(18,384)	(18,384)	(18,384)	27,188	6,544,531	4,103,343	2,104,934	0.000532	40,487	287,534	3,159,375	129.88	
04070	HOPE Community Academy	33,285	33,285	33,285	33,285	91,787	8,401,229	5,267,471	2,702,109	0.000683	51,979	369,146	4,054,309	129.92	
04073	Academia Cesar Chavez	(85,374)	(85,374)	(85,374)	(85,374)	(54,470)	4,437,640	2,782,347	1,427,289	0.000361	27,473	195,112	2,141,228	129.94	
04074	AFSA High School	(5,035)	(5,035)	(5,035)	(5,035)	33,660	5,556,926	3,484,127	1,787,288	0.000452	34,399	244,296	2,682,881	129.87	
04075	Avalon School	(9,090)	(9,090)	(9,090)	(9,090)	23,920	4,740,505	2,972,241	1,524,701	0.000385	29,300	208,084	2,287,395	129.94	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
ID	Entity														
04078	MN International Middle School	(145,445)	(145,445)	(145,445)	(145,445)	(80,156)	9,375,666	5,878,431	3,015,519	0.000762	57,991	411,844	4,527,455	129.84	
04079	Friendship Academy of Fine Arts	(34,922)	(34,922)	(34,922)	(34,922)	(14,106)	2,989,152	1,874,163	961,409	0.000243	18,493	131,336	1,443,801	129.81	
04080	Pillager Area Charter School	(3,793)	(3,793)	(3,793)	(3,793)	611	632,067	396,299	203,293	0.000051	3,881	27,564	305,096	129.89	
04081	Discovery Public School of Faribault	(11,427)	(11,427)	(11,427)	(11,427)	(6,198)	750,580	470,605	241,411	0.000061	4,642	32,969	359,864	130.77	
04082	BlueSky Charter School	(78,501)	(78,501)	(78,501)	(78,501)	(15,691)	9,020,128	5,655,513	2,901,167	0.000733	55,784	396,170	4,357,535	129.79	
04083	Ridgeway Community School	(8,490)	(8,490)	(8,490)	(8,490)	(2,348)	882,261	553,167	283,764	0.000072	5,479	38,914	428,401	129.12	
04084	North Shore Community School	(36,632)	(36,632)	(36,632)	(36,632)	(12,056)	3,529,043	2,212,668	1,135,055	0.000287	21,842	155,117	1,705,294	129.75	
04085	Harbor City International	(32,144)	(32,144)	(32,144)	(32,144)	(16,005)	2,317,580	1,453,095	745,409	0.000188	14,307	101,610	1,121,888	129.52	
04087	SAGE Academy	(3,847)	(3,847)	(3,847)	(3,847)	4,039	1,132,454	710,035	364,234	0.000092	7,002	49,724	546,055	130.03	
04088	Urban Academy	24,114	24,114	24,114	24,114	58,408	4,924,858	3,087,828	1,583,995	0.000400	30,441	216,191	2,376,183	129.95	
04089	New City School Charter School	2,070	2,070	2,070	2,070	28,937	3,858,245	2,419,074	1,240,937	0.000314	23,896	169,710	1,866,055	129.64	
04090	Prairie Creek Community School	(25,096)	(25,096)	(25,096)	(25,096)	(10,427)	1,320,996	677,645	327,645	0.000171	13,014	92,422	1,015,872	130.04	
04091	Arcadia Charter School	13,394	13,394	13,394	13,394	25,955	1,804,026	1,131,103	580,233	0.000147	11,187	79,450	873,034	129.56	
04092	Watershed High School	(9,451)	(9,451)	(9,451)	(9,451)	(4,773)	671,572	421,067	215,999	0.000055	4,186	29,726	323,308	130.24	
04093	New Century Charter School	(11,481)	(11,481)	(11,481)	(11,481)	(2,770)	1,250,967	784,341	402,352	0.000102	7,763	55,129	601,865	130.32	
04095	Trio Wolf Creek Distance Learning	1,328	1,328	1,328	1,328	15,084	1,975,211	1,238,434	635,292	0.000161	12,253	87,017	953,757	129.85	
04097	Partnership Academy, Inc.	(45,299)	(45,299)	(45,299)	(45,299)	21,091	9,533,683	5,977,506	3,066,343	0.000775	58,980	418,870	4,601,791	129.90	
04098	Nova Classical Academy	(99,055)	(99,055)	(99,055)	(99,055)	(33,492)	9,415,170	5,903,200	3,028,225	0.000765	58,219	413,465	4,544,015	129.91	
04100	Great Expectations School	9,017	9,017	9,017	9,017	18,464	1,356,311	850,391	436,234	0.000110	8,371	59,452	655,498	129.73	
04102	Mn Internship Center	(77,684)	(77,684)	(77,684)	(77,684)	(51,094)	3,818,740	2,394,305	1,228,231	0.000310	23,592	167,548	1,844,477	129.81	
04103	Hmong Academy	(20,946)	(20,946)	(20,946)	(20,946)	142,549	23,478,669	14,720,847	7,551,504	0.001908	145,205	1,031,230	11,334,188	129.88	
04104	Paladin Academy (Liberty High School)	(9,135)	(9,135)	(9,135)	(9,135)	4,438	1,948,874	1,221,921	626,821	0.000158	12,024	85,395	943,084	129.57	
04105	Great River School	(36,806)	(36,806)	(36,806)	(36,806)	18,855	7,993,018	5,011,528	2,570,815	0.000650	49,467	351,310	3,861,521	129.78	
04106	Trek North High School	(7,805)	(7,805)	(7,805)	(7,805)	17,228	3,594,883	2,253,949	1,156,231	0.000292	22,222	157,819	1,734,271	129.97	
04107	Voyageurs Expeditionary School	(8,066)	(8,066)	(8,066)	(8,066)	2,298	1,487,992	932,953	478,587	0.000121	9,209	65,398	721,176	129.37	
04110	Performing Institute of Minnesota Arts High	(48,219)	(48,219)	(48,219)	(48,219)	(17,133)	4,463,976	2,798,860	1,435,760	0.000363	27,626	196,193	2,156,739	129.77	
04111	Augsburg Academy for Health Careers	(25,039)	(25,039)	(25,039)	(25,039)	(20,727)	618,899	388,043	199,058	0.000050	3,805	27,024	298,125	130.16	
04112	St Paul Conservatory for Performing Arts	(15,121)	(15,121)	(15,121)	(15,121)	15,047	4,332,295	2,716,298	1,393,407	0.000352	26,788	190,248	2,089,489	130.00	
04113	Spero Academy	245,324	245,324	245,324	245,324	300,527	7,927,178	4,970,247	2,549,639	0.000644	49,011	348,067	3,829,920	129.77	
04116	Lakes International Language Academy	(71,204)	(71,204)	(71,204)	(71,204)	27,737	14,208,348	8,908,466	4,569,867	0.001155	87,899	624,251	6,858,118	129.90	
04118	Kaleidoscope Charter School	(136,093)	(136,093)	(136,093)	(136,093)	(93,727)	6,083,648	3,814,375	1,956,699	0.000494	37,595	266,996	2,936,520	129.89	
04119	Academic Arts High School	7,682	7,682	7,682	7,682	19,420	1,685,513	1,056,797	542,116	0.000137	10,426	74,045	811,542	130.22	
04120	St Croix Preparatory School	(4,736)	(4,736)	(4,736)	(4,736)	81,823	12,430,658	7,793,875	3,998,104	0.001010	76,864	545,882	6,002,276	129.85	
04121	UBAH Medical Academy	(29,478)	(29,478)	(29,478)	(29,478)	(6,462)	3,305,186	2,072,312	1,063,055	0.000269	20,472	145,388	1,593,857	130.02	
04122	Eagle Ridge Academy	(72,434)	(72,434)	(72,434)	(72,434)	31,001	14,853,583	9,313,021	4,777,396	0.001207	91,857	652,356	7,172,215	129.85	
04124	Beacon Academy	(127,925)	(127,925)	(127,925)	(127,925)	(84,553)	6,228,497	3,905,194	2,003,287	0.000506	38,508	273,481	3,004,729	129.97	
04126	Prairie Seeds Academy	2,322	2,322	2,322	2,322	62,200	8,598,750	5,391,314	2,765,638	0.000699	53,196	377,794	4,150,601	129.89	
04127	TEAM Academy	(4,917)	(4,917)	(4,917)	(4,917)	8,470	1,922,538	1,205,409	618,351	0.000156	11,872	84,314	927,215	130.00	
04131	Metro School Charter Total	15,246	15,246	15,246	15,246	64,027	7,005,413	4,392,311	2,253,169	0.000569	43,303	307,532	3,382,412	129.86	
04132	Twin Cities Academy High School	(51,481)	(51,481)	(51,481)	(51,481)	(7,283)	6,347,010	3,979,500	2,041,405	0.000516	39,269	278,886	3,064,260	129.87	
04135	Rochester Math and Science Academy	(58,413)	(58,413)	(58,413)	(58,413)	(31,180)	3,910,917	2,452,099	1,257,878	0.000318	24,201	171,872	1,885,810	130.03	
04137	Swan River Montessori	(2,835)	(2,835)	(2,835)	(2,835)	9,911	1,830,362	1,147,615	588,704	0.000149	11,339	80,531	884,580	129.74	
04139	LoveWorks Academy	(35,985)	(35,985)	(35,985)	(35,985)	(25,714)	1,474,824	924,697	474,351	0.000120	9,132	64,857	712,745	129.74	
04140	Yinghua Academy	(136,416)	(136,416)	(136,416)	(136,416)	(86,901)	7,110,758	4,458,361	2,287,051	0.000578	43,988	312,396	3,433,250	129.86	
04142	Stride Academy	(25,589)	(25,589)	(25,589)	(25,589)	15,857	5,951,968	3,731,813	1,914,347	0.000484	36,834	261,591	2,870,707	130.00	
04143	New Millennium Academy	(39,263)	(39,263)	(39,263)	(39,263)	20,796	8,625,086	5,407,827	2,774,108	0.000701	53,348	378,875	4,165,648	129.82	
04144	Green Isle Community School	(3,045)	(3,045)	(3,045)	(3,045)	716	539,891	338,505	173,646	0.000044	3,349	23,781	259,060	130.67	
04145	Birch Grove Charter School	(3,258)	(3,258)	(3,258)	(3,258)	683	566,227	355,018	182,117	0.000046	3,501	24,862	270,598	131.20	
04146	Northern Lights Community School	(16,286)	(16,286)	(16,286)	(16,286)	(5,743)	1,514,328	949,466	487,057	0.000123	9,361	66,479	728,437	130.34	
04150	Minnesota Online High School	14,456	14,456	14,456	14,456	39,854	3,647,555	2,286,974	1,173,173	0.000296	22,527	159,981	1,760,021	129.94	
04151	EdVisions Off-Campus Charter School	(3,795)	(3,795)	(3,795)	(3,795)	7,482	1,619,673	1,015,516	520,939	0.000132	10,046	71,343	784,013	129.53	
04152	Twin Cities German Immersion School	6,173	6,173	6,173	6,173	48,997	6,149,489	3,855,657	1,977,876	0.000500	38,052	270,239	2,970,526	129.80	
04153	Dugsi Academy	(22,647)	(22,647)	(22,647)	(22,647)	5,961	4,108,438	2,575,942	1,321,407	0.000334	25,419	180,519	1,981,190	130.02	
04155	Naytahwaush Community School	(38,336)	(38,336)	(38,336)	(38,336)	(23,755)	2,093,723	1,312,740	673,410	0.000170	12,938	91,881	1,012,244	129.69	
04159	Seven Hills Classical	(44,241)	(44,241)	(44,241)	(44,241)	44,155	12,694,019	7,959,000	4,082,810	0.001032	78,539	557,772	6,130,992	129.82	
04160	Spectrum HS	(17,853)	(17,853)	(17,853)	(17,853)	34,137	7,466,296	4,681,279	2,401,404	0.000607	46,195	328,070	3,604,750	129.86	

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\*Data based off of fiscal year ended June 30, 2023

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
ID	Entity														
04161	New Discoveries Montessori Academy	(21,792)	(21,792)	(21,792)	(21,792)	3,793	3,673,892	2,303,486	1,181,643	0.000299	22,755	161,603	1,772,580	129.95	
04162	Southside Family Charter School	13,662	13,662	13,662	13,662	22,557	1,277,303	800,854	410,822	0.000104	7,915	56,210	618,234	129.54	
04164	Laura Jeffrey Academy	(18,476)	(18,476)	(18,476)	(18,476)	(7,196)	1,619,673	1,015,516	520,939	0.000132	10,046	71,343	780,061	130.18	
04166	East Range Academy of Tech and Science	(33,902)	(33,902)	(33,902)	(33,902)	(24,276)	1,382,647	866,904	444,704	0.000112	8,524	60,533	665,449	130.27	
04167	International Spanish Language Academy	15,789	15,789	15,789	15,789	43,482	3,976,757	2,493,380	1,279,055	0.000323	24,581	174,574	1,919,286	129.91	
04168	Glacial Hills Elementary School	(12,122)	(12,122)	(12,122)	(12,122)	(2,860)	1,329,975	833,879	427,763	0.000108	8,219	58,372	641,267	130.04	
04169	Stonebridge Community School	(40,099)	(40,099)	(40,099)	(40,099)	(20,570)	2,804,799	1,758,576	902,115	0.000228	17,352	123,229	1,356,055	129.68	
04170	Hiawatha Academies	(228,812)	(228,812)	(228,812)	(228,812)	(81,642)	21,134,752	13,251,240	6,797,624	0.001717	130,670	927,999	10,204,673	129.85	
04171	Noble Academy	(82,862)	(82,862)	(82,862)	(82,862)	(57,554)	3,634,387	2,278,718	1,168,937	0.000295	22,451	159,441	1,754,627	129.87	
04172	Clarkfield Area Charter School	(36,728)	(36,728)	(36,728)	(36,728)	(34,988)	250,193	156,868	80,470	0.000020	1,522	10,810	123,526	126.99	
04178	Lincoln International Charter School	(14,153)	(14,153)	(14,153)	(14,153)	(856)	1,909,370	1,197,152	614,116	0.000155	11,796	83,774	923,199	129.67	
04181	Community School of Excellence	(7,993)	(7,993)	(7,993)	(7,993)	77,928	12,338,482	7,736,082	3,968,457	0.001003	76,332	542,099	5,957,470	129.86	
04183	Lionsgate Academy	(69,339)	(69,339)	(69,339)	(69,339)	38,311	15,459,314	9,692,807	4,972,219	0.001256	95,586	678,839	7,462,549	129.89	
04184	Aspen Academy	(68,721)	(68,721)	(68,721)	(68,721)	(31,491)	5,346,236	3,352,027	1,719,524	0.000434	33,029	234,567	2,584,003	129.72	
04185	DaVinci Academy of Art and Science	(118,004)	(118,004)	(118,004)	(118,004)	(55,653)	8,954,288	5,614,232	2,879,990	0.000728	55,403	393,467	4,323,089	129.87	
04186	Global Academy, Inc.	(81,748)	(81,748)	(81,748)	(81,748)	(40,210)	5,965,136	3,740,069	1,918,582	0.000485	36,910	262,131	2,879,286	129.90	
04188	Cologne Academy	(45,454)	(45,454)	(45,454)	(45,454)	10,755	8,072,027	5,061,065	2,596,227	0.000656	49,924	354,553	3,895,914	129.91	
04189	Bright Water Elementary Charter School	(1,071)	(1,071)	(1,071)	(1,071)	6,722	1,119,286	701,779	359,999	0.000091	6,925	49,183	541,115	129.69	
04191	KIPP Minnesota	(289,780)	(289,780)	(289,780)	(289,780)	(254,109)	5,122,379	3,211,671	1,647,524	0.000416	31,659	224,839	2,472,330	129.90	
04192	Best Academy	(78,128)	(78,128)	(78,128)	(78,128)	(14,490)	9,138,641	5,729,819	2,939,284	0.000743	56,545	401,575	4,409,519	129.94	
04193	College Prep Elementary	(10,096)	(10,096)	(10,096)	(10,096)	4,301	2,067,387	1,296,227	664,939	0.000168	12,785	90,800	999,387	129.70	
04194	Cannon River STEM School	(68,715)	(68,715)	(68,715)	(68,715)	(45,239)	3,371,026	2,113,593	1,084,232	0.000274	20,852	148,091	1,630,514	129.63	
04195	Oshki Ogimaag Charter School	(9,931)	(9,931)	(9,931)	(9,931)	(5,989)	566,227	355,018	182,117	0.000046	3,501	24,862	274,457	129.35	
04198	Discovery Woods Montessori	(6,196)	(6,196)	(6,196)	(6,196)	1,416	1,092,950	685,267	351,528	0.000089	6,773	48,102	525,911	130.30	
04199	Parnassus Preparatory School	(51,874)	(51,874)	(51,874)	(51,874)	35,055	12,483,330	7,826,900	4,015,045	0.001014	77,169	548,044	6,029,971	129.80	
04200	Step Academy	(28,689)	(28,689)	(28,689)	(28,689)	22,292	7,321,447	4,590,461	2,354,816	0.000595	45,282	321,584	3,534,827	129.86	
04201	Cornerstone Montessori Elementary School	9,658	9,658	9,658	9,658	18,554	1,277,303	800,854	410,822	0.000104	7,915	56,210	619,652	129.24	
04204	Rochester STEM Academy	(9,879)	(9,879)	(9,879)	(9,879)	(2,544)	1,053,446	660,498	338,822	0.000086	6,545	46,481	506,334	130.45	
04205	Hennepin Elementary School	(31,886)	(31,886)	(31,886)	(31,886)	3,511	5,082,875	3,186,902	1,634,818	0.000413	31,431	223,217	2,456,684	129.72	
04207	Vermilion Country School	(5,179)	(5,179)	(5,179)	(5,179)	(1,880)	474,051	297,224	152,470	0.000039	2,968	21,079	230,261	129.08	
04208	Nasha Shkola Charter School	(9,399)	(9,399)	(9,399)	(9,399)	(1,330)	1,158,790	726,548	372,705	0.000094	7,154	50,805	560,873	129.54	
04210	Upper Mississippi Academy	(162,455)	(162,455)	(162,455)	(162,455)	(138,708)	3,410,530	2,138,362	1,096,938	0.000277	21,081	149,712	1,644,316	130.05	
04213	Prodeo Academy	(37,243)	(37,243)	(37,243)	(37,243)	41,705	11,337,708	7,108,609	3,646,576	0.000921	70,091	497,779	5,472,969	129.89	
04215	Sejong Academy	63,189	63,189	63,189	63,189	100,602	5,372,573	3,368,539	1,727,994	0.000437	33,257	236,189	2,592,763	129.92	
04217	Technical Academies of Minnesota	(25,095)	(25,095)	(25,095)	(25,095)	(15,006)	1,448,488	908,185	465,881	0.000118	8,980	63,776	699,161	129.90	
04218	Venture Academy	(87,246)	(87,246)	(87,246)	(87,246)	(46,717)	5,820,287	3,649,251	1,871,994	0.000473	35,997	255,646	2,808,547	129.93	
04219	Northeast College Prep Charter School	(70,747)	(70,747)	(70,747)	(70,747)	(38,653)	4,608,825	2,889,678	1,482,348	0.000375	28,539	202,679	2,226,551	129.78	
04220	Agamim Hebrew Language School	(53,391)	(53,391)	(53,391)	(53,391)	(35,053)	2,633,614	1,651,245	847,056	0.000214	16,286	115,662	1,273,657	129.65	
04221	Discovery Charter School	(38,388)	(38,388)	(38,388)	(38,388)	(24,911)	1,935,706	1,213,665	622,586	0.000157	11,948	84,855	935,441	129.74	
04223	Saint Cloud Math and Science Academy	1,964	1,964	1,964	1,964	26,631	3,542,211	2,220,924	1,139,290	0.000288	21,918	155,657	1,708,674	129.98	
04224	Star of the North Academy	(47,461)	(47,461)	(47,461)	(47,461)	(39,942)	1,079,782	677,010	347,293	0.000088	6,697	47,562	521,899	129.72	
04225	Universal Academy Charter School	(81,049)	(81,049)	(81,049)	(81,049)	(50,424)	4,398,135	2,757,579	1,414,584	0.000357	27,169	192,950	2,121,279	130.00	
04226	Bdote Learning Center	(83,975)	(83,975)	(83,975)	(83,975)	(77,188)	974,437	610,961	313,411	0.000079	6,012	42,698	470,802	129.77	
04227	Art and Science Academy	(74,587)	(74,587)	(74,587)	(74,587)	(50,653)	3,436,866	2,154,874	1,105,408	0.000279	21,233	150,793	1,659,429	129.86	
04228	Woodbury Leadership Academy	3,772	3,772	3,772	3,772	45,216	5,951,968	3,731,813	1,914,347	0.000484	36,834	261,591	2,876,103	129.75	
04229	Jane Goodall Environmental Sciences Acad	(22,906)	(22,906)	(22,906)	(22,906)	(13,551)	1,343,143	842,135	431,999	0.000109	8,295	58,912	646,606	130.24	
04230	Minnesota Excellence in Learning Academy	(10,524)	(10,524)	(10,524)	(10,524)	6,530	2,449,261	1,535,658	787,762	0.000199	15,145	107,555	1,181,306	130.00	
04231	Minnesota Math and Science Academy	(49,024)	(49,024)	(49,024)	(49,024)	(6,938)	6,044,144	3,789,607	1,943,994	0.000491	37,367	265,374	2,916,587	129.93	
04232	Success Academy School	28,606	28,606	28,606	28,606	45,294	2,396,589	1,502,633	770,821	0.000195	14,840	105,393	1,157,479	129.82	
04233	Level Up Academy Charter School	34,851	34,851	34,851	34,851	51,908	2,449,261	1,535,658	787,762	0.000199	15,145	107,555	1,182,348	129.88	
04237	Career Pathways	(29,204)	(29,204)	(29,204)	(29,204)	(21,318)	1,132,454	710,035	364,234	0.000092	7,002	49,724	545,221	130.23	
04238	Rochester Beacon Academy	(17,195)	(17,195)	(17,195)	(17,195)	(4,724)	1,790,858	1,122,846	575,998	0.000146	11,111	78,910	866,486	129.59	
04239	TESFA International School	(54,619)	(54,619)	(54,619)	(54,619)	(36,372)	2,620,446	1,642,989	842,821	0.000213	16,210	115,122	1,262,600	130.13	
04240	New Century Academy	37,244	37,244	37,244	37,244	76,306	5,609,598	3,517,151	1,804,229	0.000456	34,703	246,458	2,711,592	129.71	
04243	North Metro Flex Academy	(14,634)	(14,634)	(14,634)	(14,634)	2,511	2,462,429	1,543,914	791,997	0.000200	15,221	108,095	1,186,360	130.14	
04244	FIT Academy	15,308	15,308	15,308	15,308	44,558	4,200,614	2,633,735	1,351,054	0.000341	25,951	184,303	2,027,050	129.93	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
04250	Athlos Academy of St Cloud	(114,416)	(114,416)	(114,416)	(114,416)	(79,204)	5,056,539	3,170,390	1,626,348	0.000411	31,279	222,136	2,439,407	129.97	
04253	Phoenix Academy	(5,502)	(5,502)	(5,502)	(5,502)	2,657	1,171,958	734,804	376,940	0.000095	7,230	51,345	566,888	129.62	
04254	Marine Area Charter School	45,580	45,580	45,580	45,580	66,028	2,936,480	1,841,138	944,467	0.000239	18,189	129,174	1,419,398	129.71	
04255	Skyline Math & Science Academy	(111,844)	(111,844)	(111,844)	(111,844)	(97,173)	2,106,891	1,320,996	677,645	0.000171	13,014	92,422	1,017,868	129.78	
04258	The Journey School	31,493	31,493	31,493	31,493	38,827	1,053,446	660,498	338,822	0.000086	6,545	46,481	507,675	130.10	
04261	SciTech Academy	(21,254)	(21,254)	(21,254)	(21,254)	(5,297)	2,291,244	1,436,583	736,939	0.000186	14,155	100,529	1,106,144	129.87	
04263	Progeny Academy	(8,062)	(8,062)	(8,062)	(8,062)	(4,579)	500,387	313,737	160,941	0.000041	3,120	22,160	240,946	130.21	
04264	Gateway STEM Academy Charter School	(18,210)	(18,210)	(18,210)	(18,210)	(3,722)	2,080,555	1,304,483	669,174	0.000169	12,861	91,341	1,002,978	130.06	
04265	Minnesota Wildflower Montessori School	8,217	8,217	8,217	8,217	17,203	1,290,471	809,110	415,057	0.000105	7,991	56,750	625,838	129.28	
04266	Three Rivers Montessori School	20,656	20,656	20,656	20,656	29,273	1,237,799	776,085	398,116	0.000101	7,686	54,588	600,169	129.31	
04267	Horizon Science Academy Twin Cities	4,374	4,374	4,374	4,374	12,076	1,106,118	693,523	355,764	0.000090	6,849	48,643	535,217	129.58	
04268	Great Oaks Academy	76,438	76,438	76,438	76,438	91,018	2,093,723	1,312,740	673,410	0.000170	12,938	91,881	1,013,141	129.57	
04269	Quantum STEAM Academy Charter School	32,186	32,186	32,186	32,186	42,362	1,461,656	916,441	470,116	0.000119	9,056	64,317	707,646	129.51	
04270	STEAM Academy Charter School	14,946	14,946	14,946	14,946	18,156	460,882	288,968	148,235	0.000037	2,816	19,998	223,936	129.04	
04271	Aurora Waasakone Community of Learners	16,757	16,757	16,757	16,757	27,579	1,553,832	974,234	499,763	0.000126	9,589	68,100	747,442	130.34	
04273	Modern Montessori Charter School	(6,517)	(6,517)	(6,517)	(6,517)	3,660	1,461,656	916,441	470,116	0.000119	9,056	64,317	708,036	129.43	
04275	St. Paul Northern Lights Charter School	1,594	1,594	1,594	1,594	18,558	2,436,093	1,527,401	783,527	0.000198	15,068	107,014	1,173,609	130.15	
04276	Notre Ecole Academy Charter School	(2,137)	(2,137)	(2,137)	(2,137)	1,989	592,563	371,530	190,588	0.000048	3,653	25,943	287,769	129.11	
04279	Exploration High School Charter School	30,639	30,639	30,639	30,639	36,418	829,588	520,142	266,823	0.000067	5,099	36,212	401,707	129.48	
04280	Aspire Academy Charter School	28,450	28,450	28,450	28,450	34,961	934,933	586,192	300,705	0.000076	5,784	41,076	448,642	130.66	
04282	Innovation Science & Technology Academy	(9,771)	(9,771)	(9,771)	(9,771)	(4,820)	711,076	445,836	228,705	0.000058	4,414	31,348	346,057	128.83	
04283	Escuela Exitos Charter School	(9,185)	(9,185)	(9,185)	(9,185)	(3,589)	803,252	503,630	258,352	0.000065	4,947	35,131	389,075	129.44	
04284	Gentry Academy Charter School	6,558	6,558	6,558	6,558	24,989	2,646,782	1,659,501	851,291	0.000215	16,362	116,203	1,277,009	129.95	
04285	Aim Academy of Science & Technology	1,919	1,919	1,919	1,919	7,147	750,580	470,605	241,411	0.000061	4,642	32,969	361,389	130.22	
04286	Link Public Schools Charter School	(4,592)	(4,592)	(4,592)	(4,592)	(2,940)	237,025	148,612	76,235	0.000019	1,446	10,269	114,681	129.59	
04287	Cross River Charter School	(34,112)	(34,112)	(34,112)	(34,112)	(33,470)	92,176	57,794	29,647	0.000007	533	3,783	43,246	133.64	
04288	Kandiyohi Academy Charter School	(9,342)	(9,342)	(9,342)	(9,342)	(9,342)	0	0	0	0.000000	0	0	2,000	0.00	
04289	Oak Hill Montessori Community School	26,953	26,953	26,953	26,953	39,332	1,777,689	1,114,590	571,763	0.000144	10,959	77,829	857,920	129.92	
04290	Kalon Prep Academy Charter School	49,695	49,695	49,695	49,695	60,880	1,606,505	1,007,259	516,704	0.000131	9,970	70,803	776,598	129.70	
04291	Creekstone Montessori Charter School	66,300	66,300	66,300	66,300	71,250	711,076	445,836	228,705	0.000058	4,414	31,348	342,994	129.98	
04292	School Of Leadership for Public Service	12,278	12,278	12,278	12,278	13,193	131,681	82,562	42,353	0.000011	837	5,945	65,972	125.15	
04293	Rollingstone Community School Charter	34,271	34,271	34,271	34,271	36,929	381,874	239,430	122,823	0.000031	2,359	16,755	181,404	131.99	
04295	Bultum Academy	62,616	62,616	62,616	62,616	67,294	671,572	421,067	215,999	0.000055	4,186	29,726	324,861	129.61	
04297	Marine Village School Charter School	36,833	36,833	36,833	36,833	39,585	395,042	247,687	127,058	0.000032	2,435	17,295	190,762	129.84	
04298	Endazhi-Nitaawiging Charter	74,894	74,894	74,894	74,894	80,488	803,252	503,630	258,352	0.000065	4,947	35,131	390,689	128.91	
05001	MN Family Career & Comm Leaders of America	(12,545)	(12,545)	(12,545)	(12,545)	(12,088)	65,840	41,281	21,176	0.000005	381	2,702	29,115	141.79	
05002	MN Business Professionals of America	694	694	694	694	1,242	79,008	49,537	25,412	0.000006	457	3,243	36,736	134.85	
05004	MN Delta Epsilon / DECA	694	694	694	694	1,242	79,008	49,537	25,412	0.000006	457	3,243	40,001	123.84	
06004	Freshwater Education Dist. #6004	(95,327)	(95,327)	(95,327)	(95,327)	(10,050)	12,246,305	7,678,288	3,938,810	0.000995	75,723	537,775	5,916,194	129.78	
06009	St. Croix River Education District	(59,439)	(59,439)	(59,439)	(59,439)	(7,264)	7,492,632	4,697,791	2,409,874	0.000609	46,347	329,151	3,620,129	129.77	
06012	Zumbro Education District #6012	(58,106)	(58,106)	(58,106)	(58,106)	(1,348)	8,151,035	5,110,603	2,621,638	0.000662	50,380	357,796	3,935,284	129.87	
06013	Hiawatha Valley Ed Dist. #6013	(72,364)	(72,364)	(72,364)	(72,364)	(6,799)	9,415,170	5,903,200	3,028,225	0.000765	58,219	413,465	4,546,392	129.84	
06014	Runestone Area Education Dist. #6014	(111,738)	(111,738)	(111,738)	(111,738)	(94,867)	2,422,925	1,519,145	779,292	0.000197	14,992	106,474	1,167,232	130.15	
06017	MN Transitions - Connections Academy	(203,553)	(203,553)	(203,553)	(203,553)	(76,921)	18,185,105	11,401,845	5,848,922	0.001478	112,481	798,825	8,779,795	129.86	
06026	W Central Education Dist. #6026	5,537	5,537	5,537	5,537	39,737	4,911,690	3,079,572	1,579,759	0.000399	30,365	215,650	2,372,728	129.79	
06027	MN Valley Educ Dist. #6027	(5,197)	(5,197)	(5,197)	(5,197)	37,075	6,070,480	3,806,119	1,952,464	0.000493	37,519	266,455	2,929,765	129.91	
06049	Riverbend Educational Dist. #6049	(16,305)	(16,305)	(16,305)	(16,305)	35,504	7,439,960	4,664,767	2,392,933	0.000605	46,043	326,989	3,594,975	129.76	
06051	Goodhue County Ed Dist. #6051	16,126	16,126	16,126	16,126	127,167	15,946,533	9,998,287	5,128,924	0.001296	98,630	700,458	7,698,990	129.86	
06067	East Metro Integration District	(60,270)	(60,270)	(60,270)	(60,270)	(60,085)	26,336	16,512	8,471	0.000002	152	1,081	14,847	111.21	
06070	Itasca Area Schools Collaborative	(7,484)	(7,484)	(7,484)	(7,484)	17,272	3,555,379	2,229,180	1,143,526	0.000289	21,994	156,198	1,714,528	130.02	
06076	Northland Learning Center - ISD #6076	(6,221)	(6,221)	(6,221)	(6,221)	58,698	9,322,994	5,845,407	2,998,578	0.000758	57,686	409,682	4,499,634	129.91	
06078	Northwest Suburban ISD #6078	(2,029)	(2,029)	(2,029)	(2,029)	(289)	250,193	156,868	80,470	0.000020	1,522	10,810	121,038	129.60	
06079	Rum River Special Education Coop	(11,396)	(11,396)	(11,396)	(11,396)	45,363	8,151,035	5,110,603	2,621,638	0.000662	50,380	357,796	3,935,550	129.86	
06080	Minnesota's Digital Academy	(9,344)	(9,344)	(9,344)	(9,344)	(4,759)	658,404	412,811	211,764	0.000054	4,110	29,186	317,706	129.93	
06083	Southern Minnesota Education Consortium	33,079	33,079	33,079	33,079	73,427	5,793,951	3,632,739	1,863,523	0.000471	35,845	254,565	2,795,789	129.94	
06094	Cannon Valley Special Education Coop	(15,178)	(15,178)	(15,178)	(15,178)	23,059	5,491,085	3,442,845	1,766,112	0.000446	33,942	241,053	2,651,895	129.83	

The notes to the required schedules are an integral part of this schedule.

\*Data based off of fiscal year ended June 30, 2023

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis				Poportionate Share			Covered Payroll	
		2024	2025	2026	2027	2028	1% Decrease 6.0%	Current Discount Rate 7.0%	1% Increase 8.0%	Prop Share	Pension Expense debit/Revenue State Aid credit	ER SHARE of AID NPL	FY23 Covered Payroll	NPL as a % of Covered Salary	
06383	Benton-Stearns Educ Dist. #6383	(15,779)	(15,779)	(15,779)	(15,779)	53,910	10,007,733	6,274,730	3,218,813	0.000813	61,872	439,408	4,833,715	129.81	
06979	Midstate Educational Dist. #6979	(54,464)	(54,464)	(54,464)	(54,464)	(26,037)	4,082,102	2,559,429	1,312,937	0.000332	25,266	179,438	1,973,302	129.70	
08800037	Dept of Education	118,853	118,853	118,853	118,853	307,840	27,139,392	17,016,078	8,728,912	0.002205	167,808	1,191,752	13,102,139	129.87	
08825000	Perpich Center for Arts Education	(19,068)	(19,068)	(19,068)	(19,068)	3,032	3,173,505	1,989,750	1,020,702	0.000258	19,635	139,443	1,532,608	129.83	
08837001	Minnesota State Academies	(68,144)	(68,144)	(68,144)	(68,144)	(7,349)	8,730,430	5,473,877	2,807,991	0.000709	53,957	383,198	4,217,971	129.78	
09700004	Education Minnesota	(6,301)	(6,301)	(6,301)	(6,301)	(3,182)	447,714	280,712	144,000	0.000036	2,740	19,457	218,313	128.58	
10100011	System Office 101-11	72,089	72,089	72,089	72,089	141,963	10,034,069	6,291,243	3,227,283	0.000815	62,024	440,489	4,845,888	129.83	
10100012	Bemidji State Univ 101-12	33,163	33,163	33,163	33,163	126,142	13,352,423	8,371,811	4,294,574	0.001085	82,572	586,418	6,446,536	129.87	
10100013	Minnesota State Univ, Mankato 101-13	51,481	51,481	51,481	51,481	247,891	28,206,006	17,684,832	9,071,970	0.002292	174,429	1,238,774	13,620,673	129.84	
10100014	Minnesota St. University Moorhead 101-14	(26,788)	(26,788)	(26,788)	(26,788)	70,683	13,997,658	8,776,366	4,502,103	0.001137	86,530	614,523	6,761,779	129.79	
10100015	St Cloud State Univ 101-15	(23,026)	(23,026)	(23,026)	(23,026)	136,525	22,912,442	14,365,830	7,369,387	0.001862	141,705	1,006,369	11,062,780	129.86	
10100016	Southwest Minnesota State Univ 101-16	25,599	25,599	25,599	25,599	81,533	5,032,523	5,036,297	2,583,521	0.000653	49,696	352,932	3,579,260	129.86	
10100017	Winona State Univ 101-17	(194,869)	(194,869)	(194,869)	(194,869)	(28,716)	23,860,543	14,960,278	7,674,327	0.001939	147,565	1,047,985	11,524,076	129.82	
10100018	Metropolitan State Univ 101-18	(153,852)	(153,852)	(153,852)	(153,852)	(29,788)	17,816,399	11,170,671	5,730,334	0.001448	110,198	782,611	8,603,102	129.84	
10100020	Alexandria Tech College 101-20	43,743	43,743	43,743	43,743	113,890	10,073,574	6,316,011	3,239,989	0.000819	62,329	442,651	4,860,981	129.93	
10100021	Anoka Technical College 101-21	(18,702)	(18,702)	(18,702)	(18,702)	20,270	5,596,430	3,508,895	1,799,994	0.000455	34,627	245,917	2,700,937	129.91	
10100022	Central Lakes College 101-22	(20,911)	(20,911)	(20,911)	(20,911)	64,641	12,285,809	7,703,057	3,951,516	0.000998	75,951	539,396	5,929,242	129.92	
10100023	Dakota County Tech College 101-23	37,183	37,183	37,183	37,183	93,483	8,085,195	5,069,322	2,600,462	0.000657	50,000	355,094	3,904,310	129.84	
10100024	Lake Superior College 101-24	(101,984)	(101,984)	(101,984)	(101,984)	(51,095)	7,308,279	4,582,204	2,350,580	0.000594	45,205	321,043	3,530,856	129.78	
10100025	Hennepin Tech College 101-25	59,415	59,415	59,415	59,415	180,270	17,355,516	10,881,703	5,582,099	0.001410	107,306	762,073	8,379,502	129.86	
10100026	Ridgewater College 101-26	(24,702)	(24,702)	(24,702)	(24,702)	62,958	12,588,675	7,892,950	4,048,928	0.001023	77,854	552,908	6,080,458	129.81	
10100027	Minneapolis Comm & Tech College 101-27	(48,250)	(48,250)	(48,250)	(48,250)	51,608	14,340,028	8,991,028	4,612,220	0.001165	88,660	629,656	6,922,753	129.88	
10100028	Century Comm and Tech College 101-28	41,521	41,521	41,521	41,521	185,759	20,713,374	12,987,040	6,662,095	0.001683	128,082	909,623	9,999,897	129.87	
10100029	Northwest Tech College - Bemidji 101-29	(14,581)	(14,581)	(14,581)	(14,581)	1,375	2,291,244	1,436,583	736,939	0.000186	14,155	100,529	1,108,694	129.57	
10100030	Pine Tech College 101-30	50,380	50,380	50,380	50,380	80,457	4,319,127	2,708,041	1,389,172	0.000351	26,712	189,707	2,086,394	129.80	
10100031	Mesabi Range Comm & Tech College 101-31	(513,815)	(513,815)	(513,815)	(513,815)	(509,229)	658,404	412,811	211,764	0.000054	4,110	29,186	319,852	129.06	
10100032	Hibbing Comm College 101-32	(562,073)	(562,073)	(562,073)	(562,073)	(557,306)	684,740	429,324	220,235	0.000056	4,262	30,267	330,087	130.06	
10100033	Minnesota State College-SE Tech 101-33	(50,252)	(50,252)	(50,252)	(50,252)	(8,256)	6,030,976	3,781,351	1,939,758	0.000490	37,291	264,834	2,909,962	129.95	
10100034	Riverland Community College 101-34	34,081	34,081	34,081	34,081	104,501	10,113,078	6,340,780	3,252,695	0.000822	62,557	444,272	4,885,177	129.80	
10100035	South Central College 101-35	(31,103)	(31,103)	(31,103)	(31,103)	46,011	11,074,347	6,943,484	3,561,870	0.000900	68,493	486,429	5,349,526	129.80	
10100036	Minnesota West Comm &Tech College 101-36	(17,812)	(17,812)	(17,812)	(17,812)	60,498	11,245,532	7,050,815	3,616,929	0.000914	69,559	493,996	5,428,443	129.89	
10100037	St Cloud Tech College 101-37	35,830	35,830	35,830	35,830	133,394	14,010,826	8,784,622	4,506,338	0.001139	86,682	615,604	6,762,608	129.90	
10100038	St Paul College 101-38	48,478	48,478	48,478	48,478	154,661	15,248,625	9,560,707	4,904,454	0.001239	94,292	669,651	7,360,106	129.90	
10100039	Northeast Service Unit 101-39	(60,804)	(60,804)	(60,804)	(60,804)	(60,160)	92,176	57,794	29,647	0.000007	533	3,783	45,370	127.38	
10100040	Fond du Lac Tribal & Comm College 101-40	(20,192)	(20,192)	(20,192)	(20,192)	8,602	4,134,774	2,592,454	1,329,878	0.000336	25,571	181,600	1,998,674	129.71	
10100041	North Hennepin Comm College 101-41	(137,180)	(137,180)	(137,180)	(137,180)	(50,344)	12,470,162	7,818,644	4,010,810	0.001013	77,093	547,503	6,018,519	129.91	
10100042	Northland Community &Tech College 101-42	(78,982)	(78,982)	(78,982)	(78,982)	(14,613)	9,243,985	5,795,869	2,973,167	0.000751	57,154	405,898	4,464,193	129.83	
10100043	Normandale Community College 101-43	54,988	54,988	54,988	54,988	167,040	16,091,382	10,089,106	5,175,512	0.001308	99,543	706,944	7,770,019	129.85	
10100044	Inver Hills Community College 101-44	(129,743)	(129,743)	(129,743)	(129,743)	(80,228)	7,110,758	4,458,361	2,287,051	0.000578	43,988	312,396	3,430,377	129.97	
10100045	Itasca Community College 101-45	(438,224)	(438,224)	(438,224)	(438,224)	(434,372)	553,059	346,761	177,882	0.000045	3,425	24,321	264,798	130.95	
10100046	Rainy River Community College 101-46	(114,080)	(114,080)	(114,080)	(114,080)	(113,530)	79,008	49,537	25,412	0.000006	457	3,243	39,010	126.99	
10100048	Rochester Comm & Tech College 101-48	(33,456)	(33,456)	(33,456)	(33,456)	52,555	12,351,650	7,744,338	3,972,693	0.001004	76,408	542,639	5,963,066	129.87	
10100049	Anoka-Ramsey Comm College 101-49	(65,601)	(65,601)	(65,601)	(65,601)	38,841	14,998,432	9,403,839	4,823,984	0.001219	92,770	658,842	7,241,474	129.86	
10100050	Vermilion Comm College 101-50	(181,770)	(181,770)	(181,770)	(181,770)	(180,396)	197,521	123,843	63,529	0.000016	1,218	8,648	97,237	127.36	
10100051	MN State Comm and Tech College 101-51	(71,730)	(71,730)	(71,730)	(71,730)	9,331	11,640,574	7,298,502	3,743,988	0.000946	71,994	511,291	5,621,362	129.84	
10100052	Minnesota North College	1,661,388	1,661,388	1,661,388	1,661,388	1,785,269	17,790,063	11,154,159	5,721,863	0.001446	110,046	781,530	8,590,519	129.84	
S0001	Minneapolis - Special School Dist. #1	(11,150,532)	(11,150,532)	(11,150,532)	(11,150,532)	(5,668,040)	787,332,057	493,647,900	253,231,632	0.063979	4,868,092	34,572,704	266,672,862	185.11	
	CITY City of Minneapolis	(743,689)	(743,689)	(743,689)	(743,689)	(364,162)	54,502,642	34,172,511	17,529,824	0.000000	0	0	0	0.00	
	MSPSD MPS	(743,689)	(743,689)	(743,689)	(743,689)	(364,162)	54,502,642	34,172,511	17,529,824	0.000000	0	0	0	0.00	
	STATE State of MN	(10,276,990)	(10,276,990)	(10,276,990)	(10,276,990)	(5,033,369)	753,016,083	472,132,169	242,194,487	0.000000	0	0	0	0.00	

The notes to the required schedules are an integral part of this schedule.