

**Teachers Retirement Association  
GASB 68 Supporting Schedule for Employers  
As of and for the Year Ended June 30, 2024**

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll	
ID	Entity	2025	2026	2027	2028	2029	Current Discount			Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
							1% Decrease 6.0%	Rate 7.0%	1% Increase 8.0%								
00001	Aitkin - ISD #1	(372,417)	(372,417)	(372,417)	(372,417)	(98,534)	11,302,234	6,417,864	2,397,912	0.001076	(5,135)	419,732	585,618	0.1010%	177,928	6,692,772	95.89
00002	Hill City - ISD #2	(115,565)	(115,565)	(115,565)	(115,565)	(34,211)	3,357,099	1,906,296	712,251	0.000320	(1,527)	124,827	173,696	0.0300%	52,850	1,985,097	96.03
00004	McGregor - ISD #4	(181,920)	(181,920)	(181,920)	(181,920)	(60,162)	5,024,459	2,853,090	1,066,002	0.000478	(2,281)	186,461	260,555	0.0449%	79,099	2,977,769	95.81
00006	South St Paul Special School Dist. #6	(1,046,198)	(1,046,198)	(1,046,198)	(1,046,198)	(189,017)	35,372,636	20,086,009	7,504,751	0.003368	(16,072)	1,313,808	1,832,307	0.3161%	556,863	20,940,647	95.92
00011	Anoka-Hennepin - ISD #11	(15,117,612)	(15,117,612)	(15,117,612)	(15,117,612)	(2,451,909)	522,666,790	296,791,271	110,890,358	0.049762	(237,462)	19,411,430	27,076,014	4.6707%	8,228,213	309,440,159	95.91
00012	Centennial - ISD #12	(1,993,772)	(1,993,772)	(1,993,772)	(1,993,772)	(417,709)	65,038,204	36,931,314	13,798,676	0.006192	(29,548)	2,415,409	3,368,990	0.5812%	1,023,880	38,502,743	95.92
00013	Columbia Heights - ISD #13	(1,407,588)	(1,407,588)	(1,407,588)	(1,407,588)	(558,817)	35,025,736	19,889,025	7,431,152	0.003335	(15,914)	1,300,935	1,814,736	0.3130%	551,401	20,739,836	95.90
00014	Fridley - ISD #14	(1,217,730)	(1,217,730)	(1,217,730)	(1,217,730)	(344,823)	36,021,675	20,454,559	7,642,453	0.003430	(16,368)	1,337,993	1,866,207	0.3219%	567,080	21,328,083	95.90
00015	St Francis - ISD #15	(1,184,239)	(1,184,239)	(1,184,239)	(1,184,239)	(118,798)	43,966,810	24,966,127	9,328,114	0.004186	(19,975)	1,632,898	2,277,649	0.3929%	692,159	26,030,270	95.91
00016	Spring Lake Park - ISD #16	(1,490,759)	(1,490,759)	(1,490,759)	(1,490,759)	94,795	65,429,865	37,153,715	13,881,772	0.006229	(29,725)	2,429,842	3,389,706	0.5847%	1,030,046	38,739,495	95.91
00022	Detroit Lakes - ISD #22	(1,221,037)	(1,221,037)	(1,221,037)	(1,221,037)	(414,025)	33,302,425	18,910,459	7,065,530	0.003171	(15,132)	1,236,961	1,724,945	0.2976%	524,272	19,713,661	95.93
00023	Frazee-Vergas Public Schools	(317,491)	(317,491)	(317,491)	(317,491)	(113,842)	8,403,939	4,772,095	1,783,002	0.000800	(3,818)	312,068	435,438	0.0751%	132,301	4,976,429	95.89
00031	Bemidji - ISD #31	(2,025,814)	(2,025,814)	(2,025,814)	(2,025,814)	(778,959)	51,453,142	29,217,168	10,916,434	0.004899	(23,378)	1,911,028	2,665,361	0.4598%	810,014	30,461,265	95.92
00032	Blackduck - ISD #32	(224,317)	(224,317)	(224,317)	(224,317)	(57,544)	6,882,054	3,907,907	1,460,115	0.000655	(3,126)	255,506	356,741	0.0615%	108,342	4,077,044	95.85
00036	Kelliher - ISD #36	(145,146)	(145,146)	(145,146)	(145,146)	(50,234)	3,916,616	2,224,012	830,960	0.000373	(1,780)	145,502	202,965	0.0350%	61,658	2,319,599	95.88
00038	Red Lake - ISD #38	(722,484)	(722,484)	(722,484)	(722,484)	(62,448)	27,237,266	15,466,417	5,778,730	0.002593	(12,374)	1,011,491	1,411,265	0.2434%	428,789	16,128,745	95.89
00047	Sauk Rapids - ISD #47	(1,435,490)	(1,435,490)	(1,435,490)	(1,435,490)	(321,237)	45,981,070	26,109,905	9,755,465	0.004378	(20,892)	1,707,794	2,381,947	0.4109%	723,869	27,222,252	95.91
00051	Foley - ISD #51	(547,248)	(547,248)	(547,248)	(547,248)	(92,489)	18,766,185	10,656,196	3,981,483	0.001787	(8,527)	697,083	972,375	0.1677%	295,431	11,112,854	95.89
00075	St Clair - ISD #75	(156,055)	(156,055)	(156,055)	(156,055)	(942)	6,400,869	3,634,672	1,358,025	0.000609	(2,906)	237,562	331,404	0.0572%	100,767	3,787,473	95.97
00077	Mankato - ISD #77	(3,747,894)	(3,747,894)	(3,747,894)	(3,747,894)	(1,546,238)	90,854,297	51,590,732	19,275,886	0.008650	(41,277)	3,374,239	4,706,540	0.8119%	1,430,297	53,789,025	95.91
00081	Comfrey Public School ISD #81	(66,287)	(66,287)	(66,287)	(66,287)	(29,951)	1,499,504	851,479	318,139	0.000143	(682)	55,782	77,392	0.0134%	23,606	884,479	96.27
00084	Sleepy Eye - ISD #84	(204,950)	(204,950)	(204,950)	(204,950)	(66,380)	5,718,259	3,247,058	1,213,201	0.000544	(2,596)	212,206	296,021	0.0511%	90,021	3,383,096	95.98
00085	Springfield - ISD #85	(169,376)	(169,376)	(169,376)	(169,376)	(18,603)	6,221,824	3,533,002	1,320,039	0.000592	(2,825)	230,931	322,475	0.0556%	97,949	3,685,434	95.86
00088	New Ulm - ISD #88	(688,814)	(688,814)	(688,814)	(688,814)	(133,723)	22,906,608	13,007,295	4,859,926	0.002181	(10,408)	850,776	1,186,409	0.2047%	360,613	13,558,956	95.93
00091	Barnum - ISD #91	(198,214)	(198,214)	(198,214)	(198,214)	(34,426)	6,758,960	3,838,010	1,433,999	0.000644	(3,073)	251,215	350,375	0.0604%	106,405	4,004,280	95.85
00093	Carlton - ISD #93	(165,322)	(165,322)	(165,322)	(165,322)	(81,798)	3,446,622	1,957,131	731,244	0.000328	(1,565)	127,948	178,531	0.0308%	54,259	2,040,358	95.92
00094	Cloquet - ISD #94	(959,690)	(959,690)	(959,690)	(959,690)	(168,679)	32,642,196	18,535,554	6,925,454	0.003108	(14,831)	1,212,385	1,691,215	0.2917%	513,878	19,328,169	95.90
00095	Cromwell - ISD #95	(119,473)	(119,473)	(119,473)	(119,473)	(40,292)	3,267,577	1,855,462	693,258	0.000311	(1,484)	121,317	169,399	0.0292%	51,441	1,935,990	95.84
00097	Moose Lake - ISD #97	(177,674)	(177,674)	(177,674)	(177,674)	(29,886)	6,098,730	3,463,105	1,293,923	0.000581	(2,773)	226,640	315,856	0.0545%	96,011	3,609,783	95.94
00099	Esko - ISD #99	(384,937)	(384,937)	(384,937)	(384,937)	(102,917)	11,637,944	6,608,494	2,469,137	0.001108	(5,287)	432,215	603,066	0.1040%	183,213	6,892,181	95.88
00100	Wrenshall - ISD #100	(157,876)	(157,876)	(157,876)	(157,876)	(69,744)	3,636,858	2,065,154	771,605	0.000346	(1,651)	134,970	188,190	0.0325%	57,254	2,150,747	96.02
00108	Central School District - ISD #108	(314,218)	(314,218)	(314,218)	(314,218)	(64,737)	10,295,105	5,845,975	2,184,236	0.000980	(4,677)	382,284	533,051	0.0920%	162,073	6,092,012	95.96
00110	Waconia - ISD #110	(1,771,261)	(1,771,261)	(1,771,261)	(1,771,261)	(870,964)	37,151,899	21,096,346	7,882,244	0.003537	(16,878)	1,379,732	1,924,414	0.3320%	584,873	21,993,299	95.92
00111	Watertown-Mayer - ISD #111	(501,083)	(501,083)	(501,083)	(501,083)	(152,356)	14,390,766	8,171,657	3,053,183	0.001370	(6,538)	534,417	745,501	0.1286%	226,550	8,520,008	95.91
00112	Eastern Carver County Schools - ISD #112	(3,777,614)	(3,777,614)	(3,777,614)	(3,777,614)	(969,610)	115,875,878	65,798,994	24,584,530	0.011032	(52,644)	4,303,422	6,002,943	1.0355%	1,824,205	68,605,065	95.91
00113	Walker-Hackensack - ISD #113	(199,238)	(199,238)	(199,238)	(199,238)	42,648	9,981,775	5,668,054	2,117,760	0.000950	(4,533)	370,581	516,875	0.0892%	157,141	5,907,146	95.95
00115	Cass Lake - ISD #115	(484,970)	(484,970)	(484,970)	(484,970)	(84,717)	16,516,929	9,378,978	3,504,275	0.001573	(7,506)	613,604	855,633	0.1476%	260,022	9,778,668	95.91
00116	Pillager - ISD #116	(374,342)	(374,342)	(374,342)	(374,342)	(95,035)	11,526,041	6,544,951	2,445,395	0.001097	(5,235)	427,924	596,932	0.1030%	181,452	6,822,075	95.94
00118	Northland Community Schools - ISD #118	(163,356)	(163,356)	(163,356)	(163,356)	(38,074)	5,169,933	2,935,696	1,096,867	0.000492	(2,348)	191,922	267,575	0.0462%	81,389	3,057,996	96.00
00129	Montevideo - ISD #129	(754,908)	(754,908)	(754,908)	(754,908)	(406,719)	14,368,385	8,158,948	3,048,434	0.001368	(6,528)	533,637	744,599	0.1284%	226,198	8,509,704	95.88
00138	North Branch - ISD #138	(749,640)	(749,640)	(749,640)	(749,640)	(161,192)	24,283,018	13,788,877	5,151,949	0.002312	(11,033)	901,877	1,258,184	0.2170%	382,282	14,379,244	95.89
00139	Rush City - ISD #139	(227,121)	(227,121)	(227,121)	(227,121)	(2,049)	9,287,975	5,274,086	1,970,561	0.000884	(4,218)	344,836	481,314	0.0830%	146,218	5,500,730	95.88
00146	Barnesville - ISD #146	(270,529)	(270,529)	(270,529)	(270,529)	(72,030)	8,191,322	4,651,363	1,737,892	0.000780	(3,722)	304,267	424,390	0.0732%	128,954	4,850,171	95.90
00150	Hawley - ISD #150	(448,790)	(448,790)	(448,790)	(448,790)	(232,664)	8,918,694	5,064,394	1,892,213	0.000849	(4,051)	331,183	461,924	0.0797%	140,405	5,279,128	95.93
00152	Moorehead - ISD #152	(2,969,862)	(2,969,862)	(2,969,862)	(2,969,862)	(940,398)	83,748,437	47,555,738	17,768,288	0.007973	(38,047)	3,110,151	4,338,365	0.7484%	1,318,431	49,581,310	95.91
00162	Bagley - ISD #162	(288,080)	(288,080)	(288,080)	(288,080)	(65,720)	9,176,071	5,210,543	1,946,819	0.000874	(4,171)	340,935	475,105	0.0820%	144,457	5,429,772	95.96
00166	Cook County - ISD #166	(219,065)	(219,065)	(219,065)	(219,065)	(70,192)	6,143,492	3,488,522	1,303,419	0.000585	(2,792)	228,200	318,270	0.0549%	96,715	3,637,375	95.91
00173	Mountain Lake - ISD #173	(182,300)	(182,300)	(182,300)	(182,300)	(43,189)	5,740,640	3,259,767	1,217,949	0.000547	(2,610)	213,377	297,513	0.0513%	90,373	3,400,148	95.87
00177	Windom - ISD #177	(420,275)	(420,275)	(420,275)	(420,275)	(142,592)	11,458,899	6,506,825	2,431,150	0.001091	(5,206)	425,583	593,861	0.1024%	180,395	6,786,978	95.87
00181	Brainerd - ISD #181	(2,339,855)	(2,339,855)	(2,339,855)	(2,339,855)	(600,546)	71,774,783	40,756,615	15,227,926	0.006834	(32,612)	2,665,844	3,718,193	0.6414%	1,129,933	42,493,637	95.91
00182	Crosby-Ironton - ISD #182	(383,459)	(383,459)	(383,459)	(383,459)	(129,640)	10,474,150	5,947,644	2,222,223	0.000997	(4,758)	388,915	542,314	0.0936%	164,892	6,197,879	95.96
00186	Pequot Lakes - ISD #186	(506,498)	(506,498)	(506,498)	(506,498)	(80,482)	17,580,010	9,982,638	3,729,821	0.001674	(7,988)	653,003	910,566				

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ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
00227	Chatfield - ISD #227	(234,035)	(234,035)	(234,035)	(234,035)	(29,026)	8,459,890	4,803,867	1,794,873	0.000805	(3,841)	314,019	438,119	0.0756%	133,182	5,007,074	95.94	
00229	Lanesboro - ISD #229	(107,469)	(107,469)	(107,469)	(107,469)	(10,933)	3,983,758	2,262,138	845,205	0.000379	(1,809)	147,842	206,448	0.0356%	62,715	2,359,406	95.88	
00238	Mabel-Canton - ISD #238	(94,763)	(94,763)	(94,763)	(94,763)	(28,597)	2,730,441	1,550,454	579,297	0.000260	(1,241)	101,422	141,368	0.0244%	42,985	1,615,639	95.97	
00239	Rushford - ISD #239	(236,988)	(236,988)	(236,988)	(236,988)	(63,980)	7,139,431	4,054,057	1,514,720	0.000680	(3,245)	265,258	369,822	0.0638%	112,394	4,226,537	95.92	
00241	Albert Lea - ISD #241	(1,313,847)	(1,313,847)	(1,313,847)	(1,313,847)	(293,419)	42,109,216	23,911,310	8,934,002	0.004009	(19,131)	1,563,852	2,181,302	0.3763%	662,915	24,929,165	95.92	
00242	Alden - ISD #242	(172,591)	(172,591)	(172,591)	(172,591)	(54,632)	4,867,794	2,764,130	1,032,764	0.000463	(2,209)	180,610	251,893	0.0435%	76,632	2,878,776	96.02	
00252	Cannon Falls - ISD #252	(326,222)	(326,222)	(326,222)	(326,222)	(94,095)	9,578,923	5,439,299	2,032,290	0.000912	(4,352)	355,758	496,044	0.0856%	150,799	5,669,071	95.95	
00253	Goodhue - ISD #253	(152,366)	(152,366)	(152,366)	(152,366)	(7,085)	6,579,915	3,736,341	1,396,012	0.000626	(2,987)	244,193	340,690	0.0588%	103,586	3,893,603	95.96	
00255	Pine Island - ISD #255	(463,458)	(463,458)	(463,458)	(463,458)	(99,003)	15,039,805	8,540,207	3,190,884	0.001432	(6,833)	558,602	779,342	0.1344%	236,768	8,906,762	95.88	
00256	Red Wing - ISD #256	(893,017)	(893,017)	(893,017)	(893,017)	(332,500)	23,130,414	13,134,382	4,907,409	0.002202	(10,508)	858,968	1,198,246	0.2067%	364,136	13,694,245	95.91	
00261	Ashby - ISD #261	(90,602)	(90,602)	(90,602)	(90,602)	(4,370)	3,558,525	2,020,674	754,986	0.000339	(1,618)	132,239	184,143	0.0318%	56,021	2,104,492	96.02	
00264	Herman - ISD #264	(57,576)	(57,576)	(57,576)	(57,576)	(15,542)	1,734,501	984,920	367,996	0.000165	(787)	64,364	89,778	0.0155%	27,306	1,026,030	95.99	
00270	Hopkins - ISD #270	(2,896,129)	(2,896,129)	(2,896,129)	(2,896,129)	(650,269)	92,678,321	52,626,487	19,662,876	0.008824	(42,108)	3,442,114	4,801,143	0.8282%	1,459,012	54,870,204	95.91	
00271	Bloomington - ISD #271	(4,842,426)	(4,842,426)	(4,842,426)	(4,842,426)	(1,166,669)	151,684,937	86,132,821	32,181,874	0.014442	(68,917)	5,633,614	7,858,110	1.3555%	2,387,938	89,806,970	95.91	
00272	Eden Prairie - ISD #272	(3,210,941)	(3,210,941)	(3,210,941)	(3,210,941)	(376,633)	116,961,340	66,415,363	24,814,825	0.011136	(53,140)	4,343,991	6,058,878	1.0452%	1,841,293	69,244,323	95.91	
00273	Edina - ISD #273	(3,534,473)	(3,534,473)	(3,534,473)	(3,534,473)	(844,704)	110,996,893	63,028,510	23,549,392	0.010568	(50,430)	4,122,423	5,749,935	0.9919%	1,747,396	65,713,543	95.91	
00276	Minnetonka - ISD #276	(4,672,204)	(4,672,204)	(4,672,204)	(4,672,204)	(972,039)	152,692,066	86,704,710	32,395,550	0.014537	(69,370)	5,670,672	7,910,198	1.3645%	2,403,793	90,402,257	95.91	
00277	Westonka - ISD #277	(851,352)	(851,352)	(851,352)	(851,352)	(148,471)	29,005,338	16,470,400	6,153,849	0.002762	(13,180)	1,077,416	1,502,622	0.2592%	456,624	17,172,825	95.91	
00278	Orono - ISD #278	(1,157,210)	(1,157,210)	(1,157,210)	(1,157,210)	(277,251)	36,312,624	20,619,772	7,704,182	0.003457	(16,497)	1,348,525	1,881,156	0.3245%	571,661	21,498,921	95.91	
00279	Osseo - ISD #279	(9,432,909)	(9,432,909)	(9,432,909)	(9,432,909)	(2,612,897)	281,436,825	159,811,173	59,710,376	0.026795	(127,865)	10,452,339	14,579,259	2.5150%	4,430,590	166,620,099	95.91	
00280	Richfield - ISD #280	(1,926,947)	(1,926,947)	(1,926,947)	(1,926,947)	(535,285)	57,428,779	32,610,375	12,184,240	0.005468	(26,093)	2,132,987	2,974,880	0.5132%	904,087	33,998,623	95.92	
00281	Robbinsdale - ISD #281	(4,833,000)	(4,833,000)	(4,833,000)	(4,833,000)	(1,056,637)	155,836,550	88,490,274	33,062,691	0.014837	(70,801)	5,787,697	8,072,904	1.3926%	2,453,296	92,261,760	95.91	
00282	St Anthony - ISD #282	(590,785)	(590,785)	(590,785)	(590,785)	(83,146)	20,948,300	11,895,289	4,444,446	0.001994	(9,515)	777,830	1,085,205	0.1872%	329,784	12,402,346	95.91	
00283	St Louis Park - ISD #283	(1,089,581)	(1,089,581)	(1,089,581)	(1,089,581)	(274,422)	56,287,365	31,962,235	11,942,075	0.005359	(25,573)	2,090,468	2,915,627	0.5030%	886,118	33,321,451	95.92	
00284	Wayzata - ISD #284	(5,226,862)	(5,226,862)	(5,226,862)	(5,226,862)	(1,596,934)	149,793,771	85,058,941	31,780,640	0.014261	(68,053)	5,563,008	7,759,912	1.3386%	2,358,166	88,684,711	95.91	
00286	Brooklyn Center - ISD #286	(1,149,653)	(1,149,653)	(1,149,653)	(1,149,653)	(558,495)	24,394,922	13,852,420	5,175,691	0.002323	(11,085)	906,168	1,263,671	0.2180%	384,043	14,441,952	95.92	
00287	Intermediate School District #287	(1,824,174)	(1,824,174)	(1,824,174)	(1,824,174)	(445,258)	56,902,833	32,311,722	12,072,654	0.005418	(25,854)	2,113,483	2,948,051	0.5085%	895,807	33,692,014	95.90	
00288	Southwest Metro Intermediate District	(510,275)	(510,275)	(510,275)	(510,275)	(38,036)	22,626,849	12,848,437	4,800,572	0.002154	(10,279)	840,244	1,172,369	0.2022%	356,209	13,398,499	95.89	
00294	Houston - ISD #294	(404,700)	(404,700)	(404,700)	(404,700)	(116,769)	21,519,007	12,219,359	4,565,529	0.002049	(9,778)	799,285	1,114,898	0.1923%	338,768	12,741,689	95.90	
00297	Spring Grove - ISD #297	(133,876)	(133,876)	(133,876)	(133,876)	(38,150)	3,950,187	2,243,075	838,082	0.000376	(1,794)	146,672	204,820	0.0353%	62,187	2,340,802	95.83	
00299	Caledonia - ISD #299	(248,445)	(248,445)	(248,445)	(248,445)	(54,013)	8,023,467	4,556,048	1,702,280	0.000764	(3,646)	298,025	415,614	0.0717%	126,311	4,749,880	95.92	
00300	LaCrescent - ISD #300	(314,227)	(314,227)	(314,227)	(314,227)	(47,662)	11,000,095	6,246,298	2,333,809	0.001047	(4,996)	408,419	569,835	0.0983%	173,172	6,512,405	95.91	
00306	Laporte - ISD #306	(94,207)	(94,207)	(94,207)	(94,207)	(6,345)	3,625,667	2,058,800	769,231	0.000345	(1,646)	134,579	187,735	0.0324%	57,078	2,145,540	95.96	
00308	Nevis - ISD #308	(178,408)	(178,408)	(178,408)	(178,408)	(47,161)	5,416,120	3,075,491	1,149,098	0.000516	(2,462)	201,284	280,312	0.0484%	85,265	3,203,562	96.00	
00309	Park Rapids - ISD #309	(599,131)	(599,131)	(599,131)	(599,131)	(168,780)	17,759,055	10,084,307	3,767,808	0.001691	(8,069)	659,634	920,273	0.1587%	279,576	10,517,403	95.88	
00314	Braham - ISD #314	(190,633)	(190,633)	(190,633)	(190,633)	(30,369)	6,613,486	3,755,404	1,403,134	0.000630	(3,006)	245,754	342,496	0.0591%	104,114	3,914,244	95.94	
00316	Greenway Schools - ISD #316	(372,156)	(372,156)	(372,156)	(372,156)	(97,455)	11,335,805	6,436,927	2,405,034	0.001079	(5,149)	420,902	587,227	0.1013%	178,457	6,711,169	95.91	
00317	Deer River - ISD #317	(414,070)	(414,070)	(414,070)	(414,070)	(139,913)	11,313,425	6,424,219	2,400,286	0.001077	(5,139)	420,122	585,947	0.1011%	178,104	6,696,542	95.93	
00318	Grand Rapids - ISD #318	(1,593,755)	(1,593,755)	(1,593,755)	(1,593,755)	(605,056)	40,799,947	23,167,854	8,656,224	0.003884	(18,534)	1,515,092	2,113,384	0.3646%	642,303	24,152,962	95.92	
00319	Nashwauk-Keewatin - ISD #319	(218,584)	(218,584)	(218,584)	(218,584)	(71,066)	6,087,540	3,456,751	1,291,548	0.000580	(2,768)	226,250	315,342	0.0544%	95,835	3,603,903	95.92	
00330	Heron Lake-Okabena - ISD #330	(121,347)	(121,347)	(121,347)	(121,347)	(50,841)	2,909,486	1,652,123	617,284	0.000277	(1,322)	108,054	150,542	0.0260%	45,803	1,720,483	96.03	
00332	Mora - ISD #332	(521,102)	(521,102)	(521,102)	(521,102)	(110,543)	16,942,161	9,620,442	3,594,493	0.001613	(7,697)	629,208	877,443	0.1514%	266,716	10,027,925	95.94	
00333	Ogilvie - ISD #333	(164,403)	(164,403)	(164,403)	(164,403)	(42,374)	5,035,649	2,859,444	1,068,377	0.000479	(2,286)	186,851	260,868	0.0450%	79,275	2,981,348	95.91	
00345	New London-Spicer - ISD #345	(521,996)	(521,996)	(521,996)	(521,996)	(112,797)	16,886,209	9,588,670	3,582,623	0.001608	(7,673)	627,257	875,021	0.1509%	265,835	10,000,236	95.88	
00347	Willmar - ISD #347	(1,765,844)	(1,765,844)	(1,765,844)	(1,765,844)	(534,987)	50,792,912	28,842,263	10,776,358	0.004836	(23,077)	1,886,453	2,631,393	0.4539%	799,620	30,073,059	95.91	
00356	Lancaster - ISD #356	(55,727)	(55,727)	(55,727)	(55,727)	(2,031)	2,383,541	1,353,470	505,698	0.000227	(1,083)	88,549	123,553	0.0213%	37,523	1,412,033	95.85	
00361	International Falls - ISD #361	(345,073)	(345,073)	(345,073)	(345,073)	(110,235)	9,690,827	5,502,842	2,056,031	0.000923	(4,405)	360,049	501,863	0.0866%	152,560	5,735,579	95.94	
00362	Littlefork - Big Falls - ISD #362	(68,712)	(68,712)	(68,712)	(68,712)	(8,574)	3,189,244	1,810,981	676,638	0.000304	(1,451)	118,586	165,500	0.0285%	50,207	1,891,428	95.75	
00363	So Koochiching-Rainy River - ISD #363	(239,467)	(239,467)	(239,467)	(239,467)	(171,130)	2,819,963	1,601,289	598,291	0.000268	(1,279)	104,543	145,808	0.0252%	44,394	1,666,374	96.09	
00378	Dawson - ISD #378	(197,859)	(197,859)	(197,859)	(197,859)	(44,376)	6,333,727	3,596,546	1,343,780	0.000603	(2,877)	235,222	328,249	0.0566%	99,710	3,751,417	95.87	
00381	Lake Superior - ISD #381	(709,905)	(709,905)	(709,905)	(709,905)	(337,310)	15,375,515	8,730,837	3,262,110	0.001464	(6,986)	571,085	796,272	0.1374%	242,053	9,100,247	95.94	
00382	Northwest Reg Intrdst Council #382	(51,742)	(51,742)	(51,742)	(51,742)	(12,964)	1,600,217	908,668										

**Teachers Retirement Association**  
**GASB 68 Supporting Schedule for Employers**  
**As of and for the Year Ended June 30, 2024**

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
ID	Entity	2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
00432	Mahnomen - ISD #432	(279,063)	(279,063)	(279,063)	(279,063)	(91,413)	7,743,709	4,397,190	1,642,926	0.000737	(3,517)	287,493	401,121	0.0692%	121,907	4,584,242	95.92	
00435	Waubun - ISD #435	(232,650)	(232,650)	(232,650)	(232,650)	(44,725)	7,754,899	4,403,544	1,645,300	0.000738	(3,522)	287,883	401,816	0.0693%	122,083	4,592,188	95.89	
00441	Marshall County Central - ISD #441	(92,865)	(92,865)	(92,865)	(92,865)	19,128	4,621,607	2,624,335	980,532	0.000440	(2,100)	171,638	239,236	0.0413%	72,757	2,734,122	95.98	
00447	Grygla - ISD #447	(87,528)	(87,528)	(87,528)	(87,528)	(31,667)	2,305,208	1,308,990	489,079	0.000219	(1,045)	85,429	119,655	0.0206%	36,290	1,367,488	95.72	
00458	Truman - ISD #458	(92,256)	(92,256)	(92,256)	(92,256)	(16,870)	3,110,912	1,766,501	660,019	0.000296	(1,412)	115,465	161,147	0.0278%	48,974	1,841,682	95.92	
00463	Eden Valley - Watkins - ISD #463	(267,718)	(267,718)	(267,718)	(267,718)	(56,204)	8,728,458	4,956,370	1,851,853	0.000831	(3,965)	324,161	451,986	0.0780%	137,410	5,165,550	95.95	
00465	Litchfield - ISD #465	(467,790)	(467,790)	(467,790)	(467,790)	(91,128)	15,543,370	8,826,152	3,297,722	0.001480	(7,062)	577,326	805,266	0.1389%	244,695	9,203,042	95.90	
00466	Dassel-Cokato - ISD #466	(652,436)	(652,436)	(652,436)	(652,436)	(161,069)	20,276,880	11,514,030	4,301,996	0.001931	(9,215)	753,255	1,050,408	0.1812%	319,214	12,004,663	95.91	
00473	Isle - ISD #473	(158,324)	(158,324)	(158,324)	(158,324)	(48,769)	4,520,894	2,567,146	959,165	0.000430	(2,052)	167,737	234,389	0.0404%	71,171	2,678,734	95.83	
00477	Princeton - ISD #477	(1,032,781)	(1,032,781)	(1,032,781)	(1,032,781)	(226,584)	33,268,854	18,891,396	7,058,407	0.003167	(15,113)	1,235,400	1,723,486	0.2973%	523,743	19,696,982	95.91	
00480	Onamia - ISD #480	(188,287)	(188,287)	(188,287)	(188,287)	(3,618)	7,620,615	4,327,293	1,616,810	0.000726	(3,464)	283,202	394,985	0.0681%	119,969	4,514,110	95.86	
00482	Little Falls - ISD #482	(1,062,229)	(1,062,229)	(1,062,229)	(1,062,229)	(454,528)	25,077,532	14,240,033	5,320,515	0.002388	(11,395)	931,524	1,299,331	0.2241%	394,789	14,849,500	95.90	
00484	Pierz - ISD #484	(409,563)	(409,563)	(409,563)	(409,563)	(108,560)	12,421,267	7,053,296	2,635,329	0.001183	(5,645)	461,471	643,409	0.1110%	195,545	7,353,241	95.92	
00485	Royalton - ISD #485	(183,703)	(183,703)	(183,703)	(183,703)	6,660	7,855,612	4,460,733	1,666,667	0.000748	(3,569)	291,784	406,945	0.0702%	123,669	4,650,801	95.91	
00486	Swanville - ISD #486	(102,547)	(102,547)	(102,547)	(102,547)	(20,653)	3,379,480	1,919,005	716,999	0.000322	(1,537)	125,608	175,178	0.0302%	53,202	2,002,039	95.85	
00487	Upsala - ISD #487	(173,358)	(173,358)	(173,358)	(173,358)	(92,006)	3,357,099	1,906,296	712,251	0.000320	(1,527)	124,827	174,031	0.0300%	52,850	1,988,931	95.85	
00492	Austin - ISD #492	(1,961,694)	(1,961,694)	(1,961,694)	(1,961,694)	(576,810)	57,149,020	32,451,517	12,124,886	0.005441	(25,964)	2,122,455	2,960,539	0.5107%	899,683	33,834,735	95.91	
00495	Grand Meadow - ISD #495	(123,458)	(123,458)	(123,458)	(123,458)	(25,295)	4,050,900	2,300,264	859,450	0.000386	(1,842)	150,573	209,828	0.0362%	63,772	2,398,036	95.92	
00497	Lyle - ISD #497	(98,394)	(98,394)	(98,394)	(98,394)	(23,548)	3,088,531	1,753,793	655,271	0.000294	(1,403)	114,685	160,264	0.0276%	48,622	1,831,587	95.75	
00499	LeRoy-Ostander #499	(135,259)	(135,259)	(135,259)	(135,259)	(66,654)	2,831,154	1,607,643	600,665	0.000270	(1,288)	105,323	146,914	0.0253%	44,570	1,679,021	95.75	
00500	Southland - ISD #500	(133,927)	(133,927)	(133,927)	(133,927)	(24,101)	4,532,084	2,573,500	961,539	0.000431	(2,057)	168,127	234,630	0.0405%	71,347	2,681,489	95.97	
00505	Fulda - ISD #505	(176,423)	(176,423)	(176,423)	(176,423)	(81,784)	3,905,426	2,217,658	828,585	0.000372	(1,775)	145,112	202,602	0.0349%	61,482	2,315,447	95.78	
00507	Nicollet - ISD #507	(124,690)	(124,690)	(124,690)	(124,690)	(51,744)	3,010,199	1,709,312	638,652	0.000287	(1,370)	111,955	156,056	0.0269%	47,389	1,783,494	95.84	
00508	St Peter - ISD #508	(873,060)	(873,060)	(873,060)	(873,060)	(298,988)	23,689,931	13,452,098	5,026,118	0.002255	(10,761)	879,643	1,227,157	0.2117%	372,945	14,024,649	95.92	
00511	Adrian - ISD #511	(160,038)	(160,038)	(160,038)	(160,038)	(30,148)	5,360,169	3,043,720	1,137,227	0.000510	(2,434)	198,944	277,453	0.0479%	84,384	3,170,888	95.99	
00514	Ellsworth - ISD #514	(66,811)	(66,811)	(66,811)	(66,811)	(32,100)	1,432,362	813,353	303,894	0.000136	(649)	53,052	74,104	0.0128%	22,549	846,898	96.04	
00518	Worthington - ISD #518	(1,045,743)	(1,045,743)	(1,045,743)	(1,045,743)	(138,669)	37,431,657	21,255,204	7,941,599	0.003564	(17,007)	1,390,264	1,938,936	0.3345%	589,277	22,159,263	95.92	
00531	Byron - ISD #531	(605,407)	(605,407)	(605,407)	(605,407)	(79,058)	21,720,432	12,333,737	4,608,264	0.002068	(9,868)	806,697	1,125,275	0.1941%	341,939	12,860,281	95.91	
00533	Dover-Eyota - ISD #533	(421,607)	(421,607)	(421,607)	(421,607)	(185,144)	9,757,969	5,540,968	2,070,276	0.000929	(4,433)	362,389	505,462	0.0872%	153,617	5,776,704	95.92	
00534	Stewartville - ISD #534	(666,626)	(666,626)	(666,626)	(666,626)	(188,006)	19,750,934	11,215,377	4,190,410	0.001880	(8,971)	733,361	1,023,381	0.1765%	310,934	11,695,786	95.89	
00535	Rochester - ISD #535	(6,773,041)	(6,773,041)	(6,773,041)	(6,773,041)	(1,584,407)	214,115,793	121,583,578	45,427,369	0.020385	(97,276)	7,951,891	11,091,711	1.9134%	3,370,772	126,762,416	95.91	
00542	Battle Lake Public Schools - ISD #542	(156,247)	(156,247)	(156,247)	(156,247)	(50,219)	4,375,419	2,484,540	928,300	0.000417	(1,990)	162,666	226,465	0.0391%	68,881	2,588,171	96.00	
00544	Fergus Falls - ISD #544	(772,190)	(772,190)	(772,190)	(772,190)	(124,085)	26,744,891	15,186,827	5,674,266	0.002546	(12,149)	993,157	1,385,350	0.2390%	421,038	15,832,566	95.92	
00545	Henning - ISD #545	(154,255)	(154,255)	(154,255)	(154,255)	(57,715)	3,983,758	2,262,138	845,205	0.000379	(1,809)	147,842	206,421	0.0356%	62,715	2,359,095	95.89	
00547	Parkers Prairie - ISD #547	(176,745)	(176,745)	(176,745)	(176,745)	(51,734)	5,158,743	2,929,342	1,094,492	0.000491	(2,343)	191,532	267,273	0.0461%	81,213	3,054,550	95.90	
00548	Pelican Rapids - ISD #548	(307,759)	(307,759)	(307,759)	(307,759)	(88,107)	9,064,168	5,147,000	1,923,078	0.000863	(4,118)	336,644	469,590	0.0810%	142,695	5,366,744	95.91	
00549	Perham - ISD #549	(533,300)	(533,300)	(533,300)	(533,300)	(144,977)	16,024,554	9,099,388	3,399,811	0.001526	(7,282)	595,270	830,357	0.1432%	252,271	9,489,793	95.89	
00550	Underwood - ISD #550	(192,456)	(192,456)	(192,456)	(192,456)	(54,970)	5,673,498	3,221,641	1,203,704	0.000540	(2,577)	210,646	294,104	0.0507%	89,316	3,361,189	95.85	
00553	New York Mills - ISD #553	(210,996)	(210,996)	(210,996)	(210,996)	(39,883)	7,061,099	4,009,577	1,498,101	0.000672	(3,207)	262,137	365,562	0.0631%	111,161	4,177,850	95.97	
00561	Goodridge - ISD #561	(91,049)	(91,049)	(91,049)	(91,049)	(27,592)	2,618,537	1,486,911	555,556	0.000249	(1,188)	97,131	135,764	0.0234%	41,223	1,551,591	95.83	
00564	Thief River Falls Public Schools #564	(608,182)	(608,182)	(608,182)	(608,182)	(163,184)	18,363,333	10,427,441	3,896,013	0.001748	(8,341)	681,869	951,442	0.1641%	289,089	10,873,628	95.90	
00577	Willow River - ISD #577	(158,805)	(158,805)	(158,805)	(158,805)	(47,897)	4,576,845	2,598,917	971,036	0.000436	(2,081)	170,077	237,377	0.0409%	72,052	2,712,875	95.80	
00578	Pine City - ISD #578	(524,291)	(524,291)	(524,291)	(524,291)	(153,599)	15,297,182	8,686,357	3,245,490	0.001456	(6,948)	567,964	792,241	0.1367%	240,820	9,054,188	95.94	
00581	Edgerton - ISD #581	(157,126)	(157,126)	(157,126)	(157,126)	(42,417)	4,733,510	2,687,878	1,004,274	0.000451	(2,152)	175,929	245,025	0.0423%	74,518	2,800,285	95.99	
00592	Climax - ISD #592	(84,143)	(84,143)	(84,143)	(84,143)	(27,737)	2,327,589	1,321,699	493,827	0.000222	(1,059)	86,599	120,350	0.0208%	36,643	1,375,434	96.09	
00593	Crookston - ISD #593	(332,437)	(332,437)	(332,437)	(332,437)	(35,503)	12,253,412	6,957,981	2,599,716	0.001167	(5,569)	455,230	634,874	0.1095%	192,902	7,255,701	95.90	
00595	East Grand Forks - ISD #595	(680,260)	(680,260)	(680,260)	(680,260)	(192,691)	20,120,215	11,425,069	4,268,758	0.001916	(9,143)	747,404	1,042,558	0.1798%	316,748	11,914,954	95.89	
00599	Fertile-Beltrami - ISD #599	(170,844)	(170,844)	(170,844)	(170,844)	(53,153)	4,856,604	2,757,775	1,030,390	0.000462	(2,205)	180,219	251,364	0.0434%	76,456	2,872,733	96.00	
00600	Fisher - ISD #600	(110,575)	(110,575)	(110,575)	(110,575)	(47,932)	2,584,966	1,467,848	548,433	0.000246	(1,174)	95,961	133,712	0.0231%	40,694	1,528,141	96.05	
00601	Fosston - ISD #601	(223,506)	(223,506)	(223,506)	(223,506)	(61,344)	6,691,818	3,799,884	1,419,754	0.000637	(3,040)	248,484	346,590	0.0598%	105,348	3,961,031	95.93	
00621	Mounds View - ISD #621	(4,031,510)	(4,031,510)	(4,031,510)	(4,031,510)	(839,254)	131,732,577	74,803,067	27,948,729	0.012542	(59,850)	4,892,451	6,823,992	1.1772%	2,073,833	77,988,483	95.92	
00622	North St Paul-Maplewood - ISD #622	(4,501,537)	(4,501,537)	(4,501,537)	(4,501,537)	(1,410,160)	127,569,773	72,439,259	27,065,538	0.012146	(57,960)	4,737,977	6,608,766	1.1400%	2,008,299	75,528,757	95.91	
00623	Roseville - ISD #623	(2,988,589)	(2,988,589)	(2,988,589)	(2,988,589)</													

**Teachers Retirement Association  
 GASB 68 Supporting Schedule for Employers  
 As of and for the Year Ended June 30, 2024**

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
ID	Entity	2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
00696	Ely - ISD #696	(211,323)	(211,323)	(211,323)	(211,323)	(81,161)	5,371,359	3,050,074	1,139,602	0.000511	(2,438)	199,334	278,369	0.0480%	84,560	3,181,354	95.87	
00698	Floodwood - ISD #698	(78,064)	(78,064)	(78,064)	(78,064)	(34,134)	1,812,834	1,029,400	384,616	0.000173	(826)	67,485	93,943	0.0162%	28,539	1,073,636	95.88	
00700	Hermantown - ISD #700	(576,441)	(576,441)	(576,441)	(576,441)	(98,362)	19,728,554	11,202,668	4,185,662	0.001878	(8,962)	732,580	1,022,268	0.1763%	310,582	11,683,064	95.89	
00701	Hibbing - ISD #701	(712,673)	(712,673)	(712,673)	(712,673)	(101,991)	25,200,625	14,309,931	5,346,631	0.002399	(11,448)	935,815	1,305,750	0.2252%	396,727	14,922,859	95.89	
00704	Proctor - ISD #704	(667,301)	(667,301)	(667,301)	(667,301)	(192,207)	19,605,460	11,132,770	4,159,546	0.001867	(8,909)	728,289	1,015,738	0.1752%	308,644	11,608,429	95.90	
00707	Nett Lake - ISD #707	(36,225)	(36,225)	(36,225)	(36,225)	(14,803)	884,036	501,991	187,559	0.000084	(401)	32,767	45,626	0.0079%	13,917	521,443	96.27	
00709	Duluth Public Schools	(2,689,558)	(2,689,558)	(2,689,558)	(2,689,558)	(95,239)	107,057,897	60,791,789	22,713,684	0.010193	(48,641)	3,976,141	5,545,768	0.9567%	1,685,386	63,380,202	95.92	
00712	Mountain Iron-Buhl - ISD #712	(160,503)	(160,503)	(160,503)	(160,503)	(19,223)	5,830,162	3,310,601	1,236,943	0.000555	(2,648)	216,497	301,892	0.0521%	91,783	3,450,194	95.95	
00716	Belle Plaine - ISD #716	(450,769)	(450,769)	(450,769)	(450,769)	(126,715)	13,372,446	7,593,414	2,837,133	0.001273	(6,075)	496,579	692,872	0.1195%	210,519	7,918,535	95.89	
00717	Jordan - ISD #717	(569,696)	(569,696)	(569,696)	(569,696)	(83,482)	20,064,263	11,393,298	4,256,887	0.001910	(9,114)	745,063	1,039,300	0.1793%	315,867	11,877,710	95.92	
00719	Prior Lake - ISD #719	(3,924,720)	(3,924,720)	(3,924,720)	(3,924,720)	(1,940,544)	81,879,652	46,494,567	17,371,802	0.007796	(37,202)	3,041,106	4,241,431	0.7317%	1,289,011	48,473,495	95.92	
00720	Shakopee - ISD #720	(3,275,883)	(3,275,883)	(3,275,883)	(3,275,883)	(965,758)	95,330,430	54,132,461	20,225,554	0.009076	(43,310)	3,540,415	4,938,210	0.8519%	1,500,763	56,436,682	95.92	
00721	New Prague - ISD #721	(1,634,818)	(1,634,818)	(1,634,818)	(1,634,818)	(604,088)	42,534,448	24,152,774	9,024,220	0.004050	(19,326)	1,579,846	2,203,663	0.3801%	669,609	25,184,720	95.90	
00726	Becker - ISD #726	(980,759)	(980,759)	(980,759)	(980,759)	(290,891)	28,468,202	16,165,393	6,039,888	0.002710	(12,932)	1,057,131	1,474,927	0.2544%	448,168	16,856,306	95.90	
00727	Big Lake - ISD #727	(1,040,421)	(1,040,421)	(1,040,421)	(1,040,421)	(243,714)	32,877,192	18,668,995	6,975,311	0.003130	(14,936)	1,220,967	1,703,379	0.2938%	517,577	19,467,189	95.90	
00728	Elk River - ISD #728	(3,959,278)	(3,959,278)	(3,959,278)	(3,959,278)	(355,653)	148,708,309	84,442,572	31,550,345	0.014158	(67,561)	5,522,829	7,703,811	1.3289%	2,341,078	88,043,554	95.91	
00738	Holdingsford - ISD #738	(299,350)	(299,350)	(299,350)	(299,350)	(77,803)	9,142,500	5,191,480	1,939,697	0.000870	(4,152)	339,374	473,626	0.0817%	143,928	5,412,865	95.91	
00739	Kimball - ISD #739	(246,139)	(246,139)	(246,139)	(246,139)	(74,487)	7,083,480	4,022,285	1,502,850	0.000674	(3,216)	262,918	366,772	0.0633%	111,513	4,191,683	95.96	
00740	Melrose - ISD #740	(414,485)	(414,485)	(414,485)	(414,485)	(98,839)	13,025,545	7,396,430	2,763,534	0.001240	(5,917)	483,706	675,051	0.1164%	205,058	7,714,864	95.87	
00741	Paynesville - ISD #741	(347,082)	(347,082)	(347,082)	(347,082)	(112,786)	9,668,446	5,490,133	2,051,283	0.000921	(4,395)	359,269	500,805	0.0864%	152,208	5,723,489	95.92	
00742	St Cloud - ISD #742	(4,481,706)	(4,481,706)	(4,481,706)	(4,481,706)	(1,429,918)	125,935,985	71,511,529	26,718,909	0.011990	(57,216)	4,677,124	6,523,822	1.1254%	1,982,579	74,557,971	95.91	
00743	Sauk Centre - ISD #743	(356,371)	(356,371)	(356,371)	(356,371)	(26,897)	13,596,252	7,720,500	2,884,617	0.001294	(6,175)	504,771	704,176	0.1215%	214,042	8,047,720	95.93	
00745	Albany - ISD #745	(732,616)	(732,616)	(732,616)	(732,616)	(285,179)	18,464,046	10,484,630	3,917,381	0.001758	(8,389)	685,770	956,759	0.1650%	290,675	10,934,388	95.89	
00748	Sartell - ISD #748	(1,428,952)	(1,428,952)	(1,428,952)	(1,428,952)	(409,884)	42,053,264	23,879,538	8,922,131	0.004004	(19,107)	1,561,902	2,178,280	0.3758%	662,034	24,894,626	95.92	
00750	Rocori - ISD #750	(696,496)	(696,496)	(696,496)	(696,496)	(153,878)	22,391,852	12,714,996	4,750,714	0.002132	(10,174)	831,662	1,159,783	0.2001%	352,509	13,254,661	95.93	
00756	Blooming Prairie - ISD #756	(268,909)	(268,909)	(268,909)	(268,909)	(35,430)	9,634,875	5,471,070	2,044,160	0.000917	(4,376)	357,708	498,982	0.0861%	151,679	5,702,654	95.94	
00761	Owatonna - ISD #761	(1,512,465)	(1,512,465)	(1,512,465)	(1,512,465)	(99,923)	58,290,434	33,099,658	12,367,052	0.005550	(26,484)	2,164,974	3,019,597	0.5209%	917,652	34,509,677	95.91	
00763	Medford - ISD #763	(271,947)	(271,947)	(271,947)	(271,947)	(76,431)	8,068,229	4,581,465	1,711,777	0.000768	(3,665)	299,586	418,027	0.0721%	127,016	4,777,456	95.90	
00768	Hancock - ISD #768	(126,126)	(126,126)	(126,126)	(126,126)	(21,997)	4,297,087	2,440,059	911,681	0.000409	(1,952)	159,545	222,850	0.0384%	67,648	2,546,859	95.81	
00771	Chokio-Alberta - ISD #771	(73,219)	(73,219)	(73,219)	(73,219)	(22,779)	2,081,402	1,181,904	441,596	0.000198	(945)	77,237	107,988	0.0186%	32,767	1,234,150	95.77	
00775	Kerkhoven-Murdock-Sunburg - ISD #775	(256,827)	(256,827)	(256,827)	(256,827)	(71,346)	7,654,186	4,346,356	1,623,932	0.000729	(3,479)	284,372	396,293	0.0684%	120,498	4,529,068	95.97	
00777	Benson - ISD #777	(260,247)	(260,247)	(260,247)	(260,247)	(51,173)	8,627,745	4,899,181	1,830,485	0.000821	(3,918)	320,260	447,172	0.0771%	135,824	5,110,538	95.86	
00786	Bertha-Hewitt - ISD #786	(189,188)	(189,188)	(189,188)	(189,188)	(77,193)	4,621,607	2,624,335	980,532	0.000440	(2,100)	171,638	239,419	0.0413%	72,757	2,736,219	95.91	
00787	Browerville - ISD #787	(191,468)	(191,468)	(191,468)	(191,468)	(63,744)	5,270,646	2,992,885	1,118,234	0.000502	(2,396)	195,823	273,200	0.0471%	82,974	3,122,288	95.86	
00801	Browns Valley - ISD #801	(62,666)	(62,666)	(62,666)	(62,666)	(17,923)	1,846,405	1,048,463	391,738	0.000176	(840)	68,655	95,434	0.0165%	29,067	1,090,671	96.13	
00803	Wheaton - ISD #803	(145,914)	(145,914)	(145,914)	(145,914)	(43,411)	4,229,945	2,401,933	897,436	0.000403	(1,923)	157,204	219,267	0.0378%	66,591	2,505,903	95.85	
00811	Wabasha-Kellogg - ISD #811	(305,150)	(305,150)	(305,150)	(305,150)	(104,479)	8,280,845	4,702,198	1,756,886	0.000788	(3,760)	307,387	428,699	0.0740%	130,363	4,899,420	95.97	
00813	Lake City - ISD #813	(404,227)	(404,227)	(404,227)	(404,227)	(115,157)	11,928,893	6,773,706	2,530,865	0.001136	(5,421)	443,137	617,748	0.1066%	187,794	7,059,980	95.95	
00815	Prinsburg - ISD #815	(11,034)	(11,034)	(11,034)	(11,034)	(3,983)	290,949	165,212	61,728	0.000028	(134)	10,922	15,309	0.0026%	4,580	174,961	94.43	
00818	Verndale - ISD #818	(180,172)	(180,172)	(180,172)	(180,172)	(58,687)	5,013,268	2,846,736	1,063,628	0.000477	(2,276)	186,071	259,820	0.0448%	78,923	2,969,370	95.87	
00820	Sebeka - ISD #820	(183,490)	(183,490)	(183,490)	(183,490)	(66,613)	4,823,033	2,738,712	1,023,267	0.000459	(2,190)	179,049	249,914	0.0431%	75,928	2,856,165	95.89	
00821	Menahga - ISD #821	(247,669)	(247,669)	(247,669)	(247,669)	(33,713)	8,829,171	5,013,559	1,873,220	0.000841	(4,013)	328,062	457,387	0.0789%	138,995	5,227,280	95.91	
00829	Waseca - ISD #829	(726,833)	(726,833)	(726,833)	(726,833)	(268,552)	18,911,659	10,738,802	4,012,347	0.001801	(8,594)	702,544	979,804	0.1690%	297,722	11,197,763	95.90	
00831	Forest Lake - ISD #831	(2,166,024)	(2,166,024)	(2,166,024)	(2,166,024)	(740,466)	58,827,570	33,404,665	12,481,012	0.005601	(26,728)	2,184,868	3,047,269	0.5257%	926,108	34,825,930	95.92	
00832	Mahtomedi - ISD #832	(1,142,985)	(1,142,985)	(1,142,985)	(1,142,985)	(274,414)	35,842,630	20,352,890	7,604,467	0.003412	(16,282)	1,330,971	1,856,733	0.3203%	564,262	21,219,804	95.91	
00833	South Washington County - ISD #833	(6,200,023)	(6,200,023)	(6,200,023)	(6,200,023)	(633,102)	229,726,305	130,447,856	48,739,336	0.021872	(104,372)	8,531,948	11,900,614	2.0529%	3,616,524	136,007,019	95.91	
00834	Stillwater - ISD #834	(3,010,619)	(3,010,619)	(3,010,619)	(3,010,619)	(731,408)	94,054,732	53,408,068	19,954,899	0.008955	(42,733)	3,493,215	4,872,595	0.8405%	1,480,680	55,686,795	95.91	
00836	Butterfield - ISD #836	(94,721)	(94,721)	(94,721)	(94,721)	(25,571)	2,853,534	1,620,352	605,413	0.000272	(1,298)	106,103	147,754	0.0255%	44,922	1,688,615	95.96	
00837	Madelia - ISD #837	(206,419)	(206,419)	(206,419)	(206,419)	(56,732)	6,177,063	3,507,585	1,310,542	0.000588	(2,806)	229,370	319,967	0.0552%	97,244	3,656,762	95.92	
00840	St James - ISD #840	(347,352)	(347,352)	(347,352)	(347,352)	(96,790)	10,339,866	5,871,393	2,193,733	0.000984	(4,696)	383,844	535,801	0.0924%	162,778	6,123,441	95.88	
00846	Breckenridge - ISD #846	(235,991)	(235,991)	(235,991)	(235,991)	(89,829)	6,031,588	3,424,979	1,279,678	0.000574	(2,739)	223,909	312,486	0.0539%	94,954	3,571,270	95.90	
00850	Rothsay - ISD #850	(85,435)	(85,435)	(85,435)	(85,435)	(23,064)	2,573,776	1,461,494	546,059	0.000245	(1,169)	95,571	133,156	0.0230				

**Teachers Retirement Association**  
**GASB 68 Supporting Schedule for Employers**  
**As of and for the Year Ended June 30, 2024**

ID Entity		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
00911	Cambridge-Isanti - ISD #911	(1,451,868)	(1,451,868)	(1,451,868)	(1,451,868)	(301,551)	47,469,384	26,955,030	10,071,229	0.004519	(21,564)	1,762,796	2,459,174	0.4242%	747,299	28,104,845	95.91	
00912	Milaca - ISD #912	(571,331)	(571,331)	(571,331)	(571,331)	(174,331)	16,382,645	9,302,726	3,475,785	0.001560	(7,444)	608,533	848,585	0.1464%	257,908	9,698,109	95.92	
00914	Ulen - Hitterdal -ISD #914	(117,312)	(117,312)	(117,312)	(117,312)	(35,690)	3,368,290	1,912,651	714,625	0.000321	(1,532)	125,217	174,553	0.0301%	53,026	1,994,887	95.88	
00915	Southern Plains #915	(159,254)	(159,254)	(159,254)	(159,254)	(26,919)	5,460,882	3,100,909	1,158,595	0.000520	(2,481)	202,844	282,828	0.0488%	85,969	3,232,315	95.93	
00916	NE Metro Interm School Dist. #916	(1,304,325)	(1,304,325)	(1,304,325)	(1,304,325)	(238,615)	43,978,001	24,972,482	9,330,488	0.004187	(19,980)	1,633,288	2,278,017	0.3930%	692,335	26,034,483	95.92	
00917	Intermediate School District 917	(1,211,197)	(1,211,197)	(1,211,197)	(1,211,197)	(548,993)	27,326,788	15,517,252	5,797,723	0.002602	(12,417)	1,015,002	1,415,515	0.2442%	430,199	16,177,309	95.92	
00920	Metro ECSU #920	(36,918)	(36,918)	(36,918)	(36,918)	15,146	2,148,544	1,220,030	455,841	0.000205	(978)	79,968	111,474	0.0192%	33,824	1,273,983	95.77	
00921	Southeast Service Coop #921	(83,848)	(83,848)	(83,848)	(83,848)	(6,564)	3,189,244	1,810,981	676,638	0.000304	(1,451)	118,586	165,106	0.0285%	50,207	1,886,921	95.98	
00922	South Central Serv Coop #922	(32,587)	(32,587)	(32,587)	(32,587)	7,274	1,644,979	934,085	349,003	0.000157	(749)	61,243	84,967	0.0147%	25,896	971,046	96.19	
00923	Resource Training and Solutions #923	(81,923)	(81,923)	(81,923)	(81,923)	(10,063)	2,965,438	1,683,895	629,155	0.000282	(1,346)	110,004	153,391	0.0265%	46,684	1,753,044	96.06	
00924	North Central Service Coop #924	(128,551)	(128,551)	(128,551)	(128,551)	16,529	5,986,827	3,399,562	1,270,181	0.000570	(2,720)	222,349	309,957	0.0535%	94,249	3,542,360	95.97	
00926	Lakes Country Serv Coop #926	(205,380)	(205,380)	(205,380)	(205,380)	(79,555)	5,192,314	2,948,405	1,101,615	0.000494	(2,357)	192,702	268,786	0.0464%	81,741	3,071,838	95.98	
00927	Northeast Service Coop #927	(39,222)	(39,222)	(39,222)	(39,222)	(8,581)	1,264,507	718,038	268,281	0.000120	(573)	46,810	65,706	0.0113%	19,907	750,927	95.62	
00928	Northwest MN Service Co-op #928	(108,481)	(108,481)	(108,481)	(108,481)	(39,333)	2,853,534	1,620,352	605,413	0.000272	(1,298)	106,103	148,060	0.0255%	44,922	1,692,119	95.76	
00935	Fergus Falls Spec Ed Coop #935	(129,925)	(129,925)	(129,925)	(129,925)	(29,048)	4,162,803	2,363,807	883,191	0.000396	(1,890)	154,474	215,625	0.0372%	65,534	2,464,282	95.92	
00938	Meecker & Wright Spec Ed Coop #938	(233,310)	(233,310)	(233,310)	(233,310)	5,322	9,847,491	5,591,802	2,089,270	0.000938	(4,476)	365,900	510,152	0.0880%	155,027	5,830,304	95.91	
00966	Wright Technical Ctr #966	(103,720)	(103,720)	(103,720)	(103,720)	(34,029)	2,875,915	1,633,060	610,162	0.000274	(1,308)	106,883	149,235	0.0257%	45,275	1,705,543	95.75	
00978	MN Valley Coop Ctr #978	(101,204)	(101,204)	(101,204)	(101,204)	(39,377)	2,551,395	1,448,785	541,311	0.000243	(1,160)	94,791	132,274	0.0228%	40,166	1,511,699	95.84	
00985	Pine to Prairie Coop Ctr #985	(5,310)	(5,310)	(5,310)	(5,310)	(429)	201,426	114,378	42,735	0.000019	(91)	7,412	10,236	0.0018%	3,171	116,986	97.77	
00991	SW/W Central Service Cooperative #991	(787,699)	(787,699)	(787,699)	(787,699)	(95,124)	28,580,105	16,228,936	6,063,630	0.002721	(12,984)	1,061,422	1,480,546	0.2554%	449,929	16,920,529	95.91	
00997	Area Special Educ Coop #997	(124,370)	(124,370)	(124,370)	(124,370)	(37,593)	3,580,906	2,033,383	759,734	0.000341	(1,627)	133,019	185,214	0.0320%	56,373	2,116,734	96.06	
00998	Bemidji Reg Interdist Council #998	(248,190)	(248,190)	(248,190)	(248,190)	(80,064)	6,938,005	3,939,679	1,471,985	0.000661	(3,154)	257,846	359,367	0.0620%	109,223	4,107,055	95.92	
02071	Lake Crystal-Wellcome Memorial ISD #2071	(260,737)	(260,737)	(260,737)	(260,737)	(33,223)	9,388,688	5,331,275	1,991,929	0.000894	(4,266)	348,736	486,593	0.0839%	147,804	5,561,060	95.87	
02125	Triton Schools - ISD #2125	(380,723)	(380,723)	(380,723)	(380,723)	(136,940)	10,060,108	5,712,535	2,134,379	0.000958	(4,572)	373,702	521,349	0.0899%	158,374	5,958,272	95.88	
02134	United South Central - ISD #2134	(255,764)	(255,764)	(255,764)	(255,764)	(56,994)	8,202,513	4,657,717	1,740,267	0.000781	(3,727)	304,657	424,862	0.0733%	129,130	4,855,570	95.93	
02135	Maple River - ISD #2135	(272,015)	(272,015)	(272,015)	(272,015)	(72,431)	8,236,084	4,676,780	1,747,389	0.000784	(3,741)	305,827	426,644	0.0736%	129,659	4,875,932	95.92	
02137	Kingsland - ISD #2137	(164,344)	(164,344)	(164,344)	(164,344)	(29,300)	5,572,785	3,164,452	1,182,337	0.000571	(2,534)	207,135	288,744	0.0498%	87,731	3,299,929	95.89	
02142	St Louis County Schools - ISD #2142	(832,842)	(832,842)	(832,842)	(832,842)	(272,057)	23,141,605	13,140,736	4,909,784	0.002203	(10,513)	859,358	1,199,001	0.2068%	364,313	13,702,866	95.90	
02143	Waterville-Elysian-Morrissetown ISD #2143	(267,590)	(267,590)	(267,590)	(267,590)	(91,329)	7,273,715	4,130,309	1,543,211	0.000693	(3,307)	270,329	376,696	0.0650%	114,508	4,305,103	95.94	
02144	Chisago Lakes Area ISD #2144	(1,196,276)	(1,196,276)	(1,196,276)	(1,196,276)	(416,380)	32,183,392	18,275,027	6,828,113	0.003064	(14,621)	1,195,222	1,667,042	0.2876%	506,655	19,051,908	95.92	
02149	Minnewaska Area - ISD #2149	(460,631)	(460,631)	(460,631)	(460,631)	(73,125)	15,990,983	9,080,325	3,392,689	0.001522	(7,263)	593,710	828,285	0.1429%	251,742	9,466,119	95.92	
02155	Wadena-Deer Creek - ISD #2155	(371,827)	(371,827)	(371,827)	(371,827)	(100,380)	11,201,521	6,360,675	2,376,544	0.001066	(5,087)	415,831	580,372	0.1001%	176,343	6,632,817	95.90	
02159	Buffalo Lake-Hector - ISD #2159	(190,463)	(190,463)	(190,463)	(190,463)	(62,470)	5,281,836	2,999,240	1,120,608	0.000503	(2,400)	196,213	273,816	0.0472%	83,151	3,129,330	95.84	
02164	Dilworth-Glyndon-Felton - ISD #2164	(521,750)	(521,750)	(521,750)	(521,750)	(165,970)	14,681,714	8,336,869	3,114,911	0.001398	(6,671)	545,339	760,619	0.1312%	231,131	8,692,787	95.91	
02165	Hinckley-Finlayson - ISD #2165	(360,370)	(360,370)	(360,370)	(360,370)	(110,347)	10,317,485	5,858,684	2,188,985	0.000982	(4,686)	383,064	534,406	0.0922%	162,426	6,107,496	95.93	
02167	Lakeview - ISD #2167	(217,614)	(217,614)	(217,614)	(217,614)	(45,690)	7,094,670	4,028,640	1,505,224	0.000675	(3,221)	263,308	367,395	0.0634%	111,690	4,198,798	95.95	
02168	NRHEG - ISD #2168	(246,781)	(246,781)	(246,781)	(246,781)	(58,588)	7,766,090	4,409,899	1,647,674	0.000739	(3,526)	288,273	402,539	0.0694%	122,260	4,600,449	95.86	
02169	Murray County Central - ISD #2169	(238,972)	(238,972)	(238,972)	(238,972)	(73,556)	6,826,102	3,876,136	1,448,244	0.000650	(3,102)	253,556	353,710	0.0610%	107,462	4,042,395	95.89	
02170	Staples-Motley - ISD #2170	(235,960)	(235,960)	(235,960)	(235,960)	(25,528)	8,683,697	4,930,953	1,842,356	0.000827	(3,946)	322,601	449,773	0.0776%	136,705	5,140,264	95.93	
02171	Kittson Central - ISD #2171	(102,547)	(102,547)	(102,547)	(102,547)	(20,653)	3,379,480	1,919,005	716,999	0.000322	(1,537)	125,608	174,807	0.0302%	53,202	1,997,793	96.06	
02172	Kenyon-Wanamingo - ISD #2172	(231,365)	(231,365)	(231,365)	(231,365)	(76,526)	6,389,679	3,628,317	1,355,651	0.000608	(2,901)	237,172	330,803	0.0571%	100,591	3,780,600	95.97	
02174	Pine River-Backus - ISD #2174	(327,556)	(327,556)	(327,556)	(327,556)	(92,447)	9,702,017	5,509,196	2,058,405	0.000924	(4,409)	360,439	502,519	0.0867%	152,736	5,743,070	95.93	
02176	Warren-Alvarado-Oslo - ISD #2176	(128,010)	(128,010)	(128,010)	(128,010)	28,726	6,468,011	3,672,798	1,372,270	0.000616	(2,940)	240,293	334,788	0.0578%	101,824	3,826,146	95.99	
02180	MACCRAVY - ISD #2180	(249,695)	(249,695)	(249,695)	(249,695)	(46,313)	8,392,748	4,765,741	1,780,628	0.000799	(3,813)	311,678	434,964	0.0750%	132,125	4,971,015	95.87	
02184	Luverne - ISD #2184	(404,600)	(404,600)	(404,600)	(404,600)	(71,058)	13,764,107	7,815,815	2,920,229	0.001310	(6,251)	511,012	712,877	0.1230%	216,685	8,147,171	95.93	
02190	Yellow Medicine East - ISD #2190	(205,557)	(205,557)	(205,557)	(205,557)	(74,582)	5,404,930	3,069,137	1,146,724	0.000515	(2,458)	200,894	280,126	0.0483%	85,088	3,201,436	95.87	
02198	Fillmore Central - ISD #2198	(201,067)	(201,067)	(201,067)	(201,067)	(53,277)	6,098,730	3,463,105	1,293,923	0.000581	(2,773)	226,640	316,104	0.0545%	96,011	3,612,613	95.86	
02215	Norman County East - ISD #2215	(102,276)	(102,276)	(102,276)	(102,276)	(36,654)	2,708,060	1,537,746	574,549	0.000258	(1,231)	100,642	140,429	0.0242%	42,632	1,604,908	95.82	
02310	Sibley East - ISD #2310	(262,840)	(262,840)	(262,840)	(262,840)	(24,748)	9,825,111	5,579,094	2,084,521	0.000935	(4,462)	364,730	509,005	0.0878%	154,674	5,817,204	95.91	
02311	Clearbrook-Gonvick - ISD #2311	(145,442)	(145,442)	(145,442)	(145,442)	(27,211)	4,878,984	2,770,484	1,035,138	0.000465	(2,219)	181,390	252,842	0.0436%	76,809	2,889,619	95.88	
02342	West Central Area - ISD #2342	(288,620)	(288,620)	(288,620)	(288,620)	(77,920)	8,694,887	4,937,307	1,844,730	0.000828	(3,951)	322,991	450,650	0.0777%	136,881	5,150,288	95.86	
02358	Tri-County - ISD #2358	(65,511)	(65,511)	(65,511)	(65,511)	(9,651)	2,305,208	1,308,990	489,079	0.000219	(1,045)	85,429	119,285	0.0206%	36,290	1,363,261	96.02	
02364	Belgrade-Brooken-Elrosa - ISD #2364	(209,543)	(209,543)	(209,543)	(209,543)	(59,583)	6,188,253	3,513,940	1,312,916</									

**Teachers Retirement Association**  
**GASB 68 Supporting Schedule for Employers**  
**As of and for the Year Ended June 30, 2024**

ID Entity		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
02711	Mesabi East - ISD #2711	(328,180)	(328,180)	(328,180)	(328,180)	(110,698)	8,974,645	5,096,165	1,904,084	0.000854	(4,075)	333,133	464,837	0.0802%	141,286	5,312,423	95.93	
02752	Fairmont-Ceylon - ISD #2752	(616,985)	(616,985)	(616,985)	(616,985)	(210,767)	16,763,116	9,518,773	3,556,507	0.001596	(7,616)	622,576	868,644	0.1498%	263,898	9,927,365	95.88	
02753	Long Prairie-Grey Eagle - ISD #2753	(336,293)	(336,293)	(336,293)	(336,293)	(99,829)	9,757,969	5,540,968	2,070,276	0.000929	(4,433)	362,389	505,337	0.0872%	153,617	5,775,274	95.94	
02754	Cedar Mountain - ISD #2754	(126,759)	(126,759)	(126,759)	(126,759)	(23,172)	4,274,706	2,427,351	906,933	0.000407	(1,942)	158,765	221,346	0.0382%	67,296	2,529,668	95.96	
02769	Morris Area Schools - ISD #2769	(332,470)	(332,470)	(332,470)	(332,470)	(55,602)	11,425,328	6,487,762	2,424,028	0.001088	(5,192)	424,413	591,663	0.1021%	179,866	6,761,862	95.95	
02805	Zumbrota-Mazeppa - ISD #2805	(409,859)	(409,859)	(409,859)	(409,859)	(85,536)	13,383,636	7,599,768	2,839,507	0.001274	(6,079)	496,969	693,211	0.1196%	210,695	7,922,406	95.93	
02835	Janesville-Waldorf-Pemberton - ISD #2835	(242,156)	(242,156)	(242,156)	(242,156)	(45,282)	8,124,180	4,613,237	1,723,647	0.000773	(3,689)	301,536	421,143	0.0726%	127,897	4,813,063	95.85	
02853	Lac qui Parle Valley - ISD #2853	(245,837)	(245,837)	(245,837)	(245,837)	(26,187)	9,064,168	5,147,000	1,923,078	0.000863	(4,118)	336,644	469,503	0.0810%	142,695	5,365,752	95.92	
02856	Stephen-Argyle - ISD #2856	(133,166)	(133,166)	(133,166)	(133,166)	(58,049)	3,099,722	1,760,147	657,645	0.000295	(1,408)	115,075	160,657	0.0277%	48,798	1,836,079	95.86	
02859	Glencoe-Silver Lake - ISD #2859	(574,976)	(574,976)	(574,976)	(574,976)	(223,535)	14,502,669	8,235,200	3,076,924	0.001381	(6,590)	538,708	751,284	0.1296%	228,312	8,586,101	95.91	
02860	Blue Earth Area Public Schools #2860	(352,866)	(352,866)	(352,866)	(352,866)	(85,216)	11,044,857	6,271,715	2,343,306	0.001052	(5,020)	410,370	572,195	0.0987%	173,876	6,539,370	95.91	
02854	Red Rock Central - ISD #2884	(173,748)	(173,748)	(173,748)	(173,748)	(57,955)	4,778,271	2,713,295	1,013,771	0.000455	(2,171)	177,489	247,580	0.0427%	75,223	2,829,482	95.89	
02886	Glennville-Emmons - ISD #2886	(78,968)	(78,968)	(78,968)	(78,968)	(19,310)	2,461,873	1,397,951	522,317	0.000234	(1,117)	91,280	127,466	0.0220%	38,757	1,456,749	95.96	
02888	Clinton-Graceville-Beardsley - ISD #2888	(95,296)	(95,296)	(95,296)	(95,296)	(13,671)	3,368,290	1,912,651	714,625	0.000321	(1,532)	125,217	174,719	0.0301%	53,026	1,996,790	95.79	
02889	Lake Park-Audubon District - ISD #2889	(201,828)	(201,828)	(201,828)	(201,828)	(19,327)	7,531,093	4,276,458	1,597,816	0.000717	(3,421)	279,691	390,048	0.0673%	118,560	4,457,695	95.93	
02890	Renville County West - ISD #2890	(242,516)	(242,516)	(242,516)	(242,516)	(106,660)	5,606,356	3,183,515	1,189,459	0.000534	(2,548)	208,306	290,513	0.0501%	88,259	3,320,144	95.88	
02895	Jackson County Central Schools ISD #2895	(445,483)	(445,483)	(445,483)	(445,483)	(163,461)	11,637,944	6,608,494	2,469,137	0.001108	(5,287)	432,215	602,984	0.1040%	183,213	6,891,243	95.90	
02897	Redwood Area Schools - ISD #2897	(396,385)	(396,385)	(396,385)	(396,385)	(110,024)	11,816,990	6,710,163	2,507,124	0.001125	(5,368)	438,846	612,312	0.1056%	186,032	6,997,855	95.89	
02898	Westbrook-Walnut Grove Public #2898	(139,153)	(139,153)	(139,153)	(139,153)	(18,480)	4,979,697	2,827,673	1,056,506	0.000474	(2,262)	184,900	257,695	0.0445%	78,394	2,945,084	96.01	
02899	Plainview-Elgin-Millville ISD #2899	(473,790)	(473,790)	(473,790)	(473,790)	(150,009)	13,361,255	7,587,059	2,834,759	0.001272	(6,070)	496,189	692,434	0.1194%	210,343	7,913,532	95.87	
02902	RTR Public School #2902	(138,115)	(138,115)	(138,115)	(138,115)	2,895	5,818,972	3,304,247	1,234,568	0.000554	(2,644)	216,107	301,340	0.0520%	91,607	3,443,883	95.95	
02903	Ortonville Public School #2903	(194,743)	(194,743)	(194,743)	(194,743)	(68,648)	5,203,504	2,954,759	1,103,989	0.000495	(2,362)	193,092	269,472	0.0465%	81,917	3,079,675	95.94	
02904	Tracy Area School District #2904	(257,400)	(257,400)	(257,400)	(257,400)	(103,646)	6,344,918	3,602,900	1,346,154	0.000604	(2,882)	235,612	328,826	0.0567%	99,886	3,758,008	95.87	
02905	Tri-City United ISD #2905	(575,656)	(575,656)	(575,656)	(575,656)	(95,136)	19,829,267	11,259,857	4,207,029	0.001888	(9,009)	736,481	1,027,227	0.1772%	312,167	11,739,736	95.91	
02906	Red Lake County Central - ISD #2906	(142,985)	(142,985)	(142,985)	(142,985)	(45,632)	4,017,329	2,281,201	852,327	0.000382	(1,823)	149,013	208,196	0.0359%	63,244	2,379,377	95.87	
02907	Round Lake/Brewster - ISD #2907	(107,318)	(107,318)	(107,318)	(107,318)	(8,880)	4,062,090	2,306,619	861,824	0.000387	(1,847)	150,963	210,711	0.0363%	63,948	2,408,123	95.78	
02908	Brandon/Evansville - ISD #2908	(159,515)	(159,515)	(159,515)	(159,515)	(27,997)	5,427,311	3,081,846	1,151,472	0.000517	(2,467)	201,674	280,977	0.0485%	85,441	3,211,162	95.97	
02909	Rock Ridge Public Schools	(927,705)	(927,705)	(927,705)	(927,705)	(360,951)	23,387,792	13,280,531	4,962,015	0.002227	(10,627)	868,720	1,211,374	0.2090%	368,188	13,844,273	95.93	
02910	Ada-Borup West Public Schools	(239,453)	(239,453)	(239,453)	(239,453)	(72,683)	6,882,054	3,907,907	1,460,115	0.000655	(3,126)	255,506	356,632	0.0615%	108,342	4,075,792	95.88	
03333	Pine Point - ISD #3333	(56,875)	(56,875)	(56,875)	(56,875)	(18,367)	1,589,027	902,314	337,132	0.000151	(721)	58,903	82,602	0.0142%	25,016	944,023	95.58	
04000	City Academy	(52,805)	(52,805)	(52,805)	(52,805)	(27,315)	1,051,891	597,306	223,172	0.000100	(477)	39,009	54,461	0.0094%	16,560	622,417	95.97	
04001	Bluffview Montessori	(57,204)	(57,204)	(57,204)	(57,204)	(15,444)	1,723,311	978,565	365,622	0.000164	(783)	63,974	89,408	0.0154%	27,130	1,021,805	95.77	
04003	New Heights School	(47,479)	(47,479)	(47,479)	(47,479)	(16,834)	1,264,507	718,038	268,281	0.000120	(573)	46,810	65,571	0.0113%	19,907	749,381	95.82	
04005	Metro Deaf School	(152,746)	(152,746)	(152,746)	(152,746)	24,059	7,296,096	4,143,017	1,547,959	0.000695	(3,317)	271,109	378,224	0.0652%	114,861	4,322,564	95.85	
04007	Minnesota New Country Charter School	(87,334)	(87,334)	(87,334)	(87,334)	(26,591)	2,506,634	1,423,368	531,814	0.000239	(1,140)	93,230	129,789	0.0224%	39,461	1,483,304	95.96	
04008	PACT Charter School	28,055	28,055	28,055	28,055	216,519	7,777,280	4,416,253	1,650,048	0.000740	(3,531)	288,663	403,104	0.0695%	122,436	4,606,901	95.86	
04011	Athlos Leadership Academy	(302,143)	(302,143)	(302,143)	(302,143)	(127,779)	7,195,383	4,085,828	1,526,591	0.000685	(3,269)	267,209	372,791	0.0643%	113,275	4,260,466	95.90	
04015	Community of Peace	(243,270)	(243,270)	(243,270)	(243,270)	(45,584)	8,157,751	4,632,300	1,730,770	0.000777	(3,708)	303,096	422,354	0.0729%	128,425	4,826,900	95.97	
04016	World Learner School	(15,358)	(15,358)	(15,358)	(15,358)	31,015	1,913,547	1,086,589	405,983	0.000182	(868)	70,996	99,210	0.0171%	30,124	1,133,833	95.83	
04017	MN Transitions Charter School	(555,053)	(555,053)	(555,053)	(555,053)	(210,119)	14,234,101	8,082,696	3,019,944	0.001355	(6,466)	528,566	737,323	0.1272%	224,084	8,426,551	95.92	
04018	Achieve Language Academy	(169,771)	(169,771)	(169,771)	(169,771)	(55,880)	4,699,939	2,668,815	997,151	0.000447	(2,133)	174,368	243,655	0.0420%	73,990	2,784,632	95.84	
04020	Duluth Edison Charter School	(611,323)	(611,323)	(611,323)	(611,323)	(380,012)	9,545,352	5,420,236	2,025,167	0.000909	(4,338)	354,588	494,213	0.0853%	150,270	5,648,151	95.96	
04025	Cyber Village Academy	(96,823)	(96,823)	(96,823)	(96,823)	(17,099)	3,289,957	1,868,170	698,006	0.000313	(1,494)	122,097	170,284	0.0294%	51,793	1,946,108	96.00	
04026	ECHO Charter School	(17,526)	(17,526)	(17,526)	(17,526)	(713)	693,801	393,968	147,199	0.000066	(315)	25,746	35,656	0.0062%	10,922	407,497	96.68	
04027	Higher Ground	(218,223)	(218,223)	(218,223)	(218,223)	(9,691)	8,605,365	4,886,473	1,825,737	0.000819	(3,908)	319,480	445,805	0.0769%	135,472	5,094,916	95.91	
04029	St Paul City School	(339,920)	(339,920)	(339,920)	(339,920)	(183,183)	6,468,011	3,672,798	1,372,270	0.000616	(2,940)	240,293	335,313	0.0578%	101,824	3,832,145	95.84	
04031	Jennings Experiential High School	(21,806)	(21,806)	(21,806)	(21,806)	(6,891)	615,468	349,488	130,579	0.000059	(282)	23,015	31,754	0.0055%	9,689	362,904	96.30	
04035	LIFE Prep School	(129,543)	(129,543)	(129,543)	(129,543)	(90,223)	1,622,598	921,377	344,255	0.000154	(735)	60,073	84,245	0.0145%	25,544	962,798	95.70	
04036	Face to Face Academy	(46,913)	(46,913)	(46,913)	(46,913)	(11,661)	1,454,743	826,062	308,642	0.000139	(663)	54,222	75,480	0.0130%	22,902	862,633	95.76	
04038	Sojourner Truth Academy	(156,787)	(156,787)	(156,787)	(156,787)	(62,419)	3,894,235	2,211,304	826,211	0.000371	(1,770)	144,722	201,787	0.0348%	61,306	2,306,137	95.89	
04039	High School for Recording Arts	(91,470)	(91,470)	(91,470)	(91,470)	(57,842)	1,387,601	787,936	294,397	0.000132	(630)	51,491	71,784	0.0124%	21,845	820,394	96.04	
04043	Math & Science Academy	(124,514)	(124,514)	(124,514)	(124,514)	(12,520)	4,621,607	2,624,335	980,532	0.000440	(2,100)	171,638	239,516	0.0413%	72,757	2,737,329	95.87	
04049	Northwest Passage High School	(48,618)	(48,618)	(48,618)	(48,618)	(10,113)	1,589,027	902,314	337,132	0.000151	(721)	58,903	82,151	0.0142%	25,016	938,863	96.11	
04053	North Lakes Academy	(277,820)	(277,820)	(277,820)	(277,820)	(170,433)	4,431,371	2,516,311	940,171	0.000422	(2,014)	164,616	229,326	0.0396%	69,762	2,620,868		

**Teachers Retirement Association**  
**GASB 68 Supporting Schedule for Employers**  
**As of and for the Year Ended June 30, 2024**

ID Entity		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
04070	HOPE Community Academy	(192,786)	(192,786)	(192,786)	(192,786)	(7,848)	7,631,806	4,333,647	1,619,184	0.000727	(3,469)	283,592	395,189	0.0682%	120,146	4,516,451	95.95	
04073	Academias La Paz School District	(140,249)	(140,249)	(140,249)	(140,249)	(52,930)	3,603,287	2,046,091	764,483	0.000343	(1,637)	133,799	186,644	0.0322%	56,726	2,133,077	95.92	
04074	AFSA High School	(188,901)	(188,901)	(188,901)	(188,901)	(83,141)	4,364,229	2,478,185	925,926	0.000416	(1,985)	162,276	226,160	0.0390%	68,705	2,584,688	95.88	
04075	Avalon School	(124,682)	(124,682)	(124,682)	(124,682)	(24,621)	4,129,232	2,344,744	876,069	0.000393	(1,875)	153,304	213,702	0.0369%	65,005	2,442,304	96.01	
04078	Minnesota International Middle School	(300,641)	(300,641)	(300,641)	(300,641)	(117,328)	7,564,664	4,295,521	1,604,939	0.000720	(3,436)	280,861	391,943	0.0676%	119,089	4,479,351	95.90	
04079	Friendship Academy of Fine Arts	(143,591)	(143,591)	(143,591)	(143,591)	(98,032)	1,879,976	1,067,526	398,861	0.000179	(854)	69,825	97,393	0.0168%	29,596	1,113,061	95.91	
04080	Central Lakes Adventure School	(30,889)	(30,889)	(30,889)	(30,889)	(21,399)	391,662	222,401	83,096	0.000037	(177)	14,433	20,359	0.0035%	6,166	232,671	95.59	
04081	Discovery Public School of Faribault	(23,182)	(23,182)	(23,182)	(23,182)	(8,267)	615,468	349,488	130,579	0.000059	(282)	23,015	32,143	0.0055%	9,689	367,351	95.14	
04082	BlueSky Charter School	(154,993)	(154,993)	(154,993)	(154,993)	57,607	8,773,220	4,981,788	1,861,349	0.000835	(3,985)	325,721	454,520	0.0784%	138,115	5,194,513	95.90	
04083	Ridgeway Community School	(22,878)	(22,878)	(22,878)	(22,878)	(4,169)	772,133	438,448	163,818	0.000074	(353)	28,866	40,170	0.0069%	12,155	459,087	95.50	
04084	North Shore Community School	(110,600)	(110,600)	(110,600)	(110,600)	(40,910)	2,875,915	1,633,060	610,162	0.000274	(1,308)	106,883	149,205	0.0257%	45,275	1,705,194	95.77	
04085	Harbor City International	(65,376)	(65,376)	(65,376)	(65,376)	(17,650)	1,969,498	1,118,360	417,854	0.000188	(897)	73,336	101,987	0.0176%	31,005	1,165,569	95.95	
04087	SAGE Academy	(38,977)	(38,977)	(38,977)	(38,977)	(17,556)	884,036	501,991	187,559	0.000084	(401)	32,767	45,973	0.0079%	13,917	525,403	95.54	
04088	Urban Academy	(148,970)	(148,970)	(148,970)	(148,970)	(50,263)	4,073,280	2,312,973	864,198	0.000388	(1,852)	151,353	210,947	0.0364%	64,125	2,410,826	95.94	
04089	New City Charter School	(115,868)	(115,868)	(115,868)	(115,868)	(38,314)	3,200,435	1,817,336	679,013	0.000305	(1,455)	118,976	165,580	0.0286%	50,384	1,892,348	96.04	
04090	Prairie Creek Community School	(42,355)	(42,355)	(42,355)	(42,355)	5,643	1,980,689	1,124,715	420,228	0.000189	(902)	73,726	102,388	0.0177%	31,181	1,170,154	96.12	
04091	Arcadia Charter School	(55,912)	(55,912)	(55,912)	(55,912)	(20,119)	1,477,124	838,770	313,390	0.000141	(673)	55,002	76,701	0.0132%	23,254	876,586	95.69	
04092	Watershed High School	(20,953)	(20,953)	(20,953)	(20,953)	(7,667)	548,326	311,362	116,334	0.000052	(248)	20,284	28,585	0.0049%	8,632	326,681	95.31	
04093	New Century Charter School	(47,343)	(47,343)	(47,343)	(47,343)	(24,837)	928,797	527,409	197,056	0.000088	(420)	34,328	48,117	0.0083%	14,622	549,911	95.91	
04095	Trio Wolf Creek Distance Learning	(50,695)	(50,695)	(50,695)	(50,695)	(8,665)	1,734,501	984,920	367,996	0.000165	(787)	64,364	89,706	0.0155%	27,306	1,025,214	96.07	
04097	Partnership Academy, Inc.	(289,025)	(289,025)	(289,025)	(289,025)	(98,118)	7,877,993	4,473,442	1,671,416	0.000750	(3,579)	292,564	407,828	0.0704%	124,021	4,660,889	95.98	
04098	Nova Classical Academy	(141,022)	(141,022)	(141,022)	(141,022)	86,493	9,388,688	5,331,275	1,991,929	0.000894	(4,266)	348,736	486,167	0.0839%	147,804	5,556,197	95.95	
04100	Great Expectations School	(41,274)	(41,274)	(41,274)	(41,274)	(14,155)	1,119,033	635,432	237,417	0.000107	(511)	41,739	58,077	0.0100%	17,617	663,736	95.74	
04102	Mn Internship Center	(157,951)	(157,951)	(157,951)	(157,951)	(92,870)	2,685,679	1,525,037	569,801	0.000256	(1,222)	99,862	138,965	0.0240%	42,280	1,588,176	96.02	
04103	Hmong College Prep Academy	(590,979)	(590,979)	(590,979)	(590,979)	(88,223)	20,746,874	11,780,911	4,401,711	0.001975	(9,425)	770,419	1,074,681	0.1854%	326,613	12,282,073	95.92	
04104	Paladin Academy (Liberty High School)	(26,847)	(26,847)	(26,847)	(26,847)	20,879	1,969,498	1,118,360	417,854	0.000188	(897)	73,336	101,811	0.0176%	31,005	1,163,552	96.12	
04105	Great River School	(184,286)	(184,286)	(184,286)	(184,286)	(8,563)	7,251,334	4,117,600	1,538,462	0.000690	(3,293)	269,159	375,410	0.0648%	114,156	4,290,405	95.97	
04106	Trek North High School	(123,508)	(123,508)	(123,508)	(123,508)	(55,443)	2,808,773	1,594,935	595,917	0.000267	(1,274)	104,153	145,752	0.0251%	44,218	1,665,740	95.75	
04107	Voyageurs Expeditionary School	(36,952)	(36,952)	(36,952)	(36,952)	(4,951)	1,320,459	749,810	280,152	0.000126	(601)	49,151	68,515	0.0118%	20,788	783,024	95.76	
04110	Performing Inst of MN Arts HS	(129,941)	(129,941)	(129,941)	(129,941)	(39,100)	3,748,761	2,128,698	795,347	0.000357	(1,704)	139,260	194,238	0.0335%	59,016	2,219,858	95.89	
04111	Augsburg Fairview Academy	19,711	19,711	19,711	19,711	42,490	939,988	533,763	199,430	0.000089	(425)	34,718	48,584	0.0084%	14,798	555,241	96.13	
04112	St Paul Conservatory for Performing Arts	(185,497)	(185,497)	(185,497)	(185,497)	(113,367)	2,976,628	1,690,249	631,529	0.000283	(1,350)	110,394	154,042	0.0266%	46,860	1,760,480	96.01	
04113	Spero Academy	(193,479)	(193,479)	(193,479)	(193,479)	(22,095)	7,072,289	4,015,931	1,500,475	0.000673	(3,212)	262,527	366,299	0.0632%	111,337	4,186,273	95.93	
04116	Lakes International Language Academy	(417,878)	(417,878)	(417,878)	(417,878)	(129,890)	11,884,132	6,748,289	2,521,369	0.001131	(5,397)	441,187	615,516	0.1062%	187,089	7,034,467	95.93	
04118	Kaleidoscope Charter School	(196,727)	(196,727)	(196,727)	(196,727)	(78,222)	4,890,175	2,776,838	1,037,512	0.000466	(2,224)	181,780	253,406	0.0437%	76,985	2,896,069	95.88	
04119	Academic Arts High School	(78,688)	(78,688)	(78,688)	(78,688)	(52,386)	1,085,462	616,369	230,294	0.000103	(492)	40,179	56,339	0.0097%	17,088	643,876	95.73	
04120	St Croix Preparatory School	(305,447)	(305,447)	(305,447)	(305,447)	(37,258)	11,067,237	6,284,423	2,348,054	0.001054	(5,030)	411,150	573,402	0.0989%	174,229	6,553,161	95.90	
04121	UBAH Medical Academy	(80,176)	(80,176)	(80,176)	(80,176)	(8,584)	2,954,247	1,677,541	626,781	0.000281	(1,341)	109,614	153,057	0.0264%	46,508	1,749,223	95.90	
04122	Eagle Ridge Academy	(402,928)	(402,928)	(402,928)	(402,928)	(92,705)	12,801,739	7,269,343	2,716,050	0.001219	(5,817)	475,514	663,000	0.1144%	201,535	7,577,142	95.94	
04124	Beacon Academy	(249,033)	(249,033)	(249,033)	(249,033)	(140,562)	4,476,132	2,541,728	949,668	0.000426	(2,033)	166,176	231,861	0.0400%	70,467	2,649,839	95.92	
04126	Prairie Seeds Academy	(188,313)	(188,313)	(188,313)	(188,313)	3,409	7,911,564	4,492,505	1,678,538	0.000753	(3,593)	293,734	409,792	0.0707%	124,550	4,683,336	95.93	
04127	TEAM Academy	(62,269)	(62,269)	(62,269)	(62,269)	(24,848)	1,544,266	876,896	327,635	0.000147	(701)	57,343	80,057	0.0138%	24,311	914,942	95.84	
04131	Metro School Charter	(36,881)	(36,881)	(36,881)	(36,881)	150,772	7,743,709	4,397,190	1,642,926	0.000737	(3,517)	287,493	401,240	0.0692%	121,907	4,585,603	95.89	
04132	Twin Cities Academy High School	(189,087)	(189,087)	(189,087)	(189,087)	(61,094)	5,281,836	2,999,240	1,120,608	0.000503	(2,400)	196,213	273,678	0.0472%	83,151	3,127,752	95.89	
04135	Rochester Math and Science Academy	(87,217)	(87,217)	(87,217)	(87,217)	(440)	3,580,906	2,033,383	759,734	0.000341	(1,627)	133,019	185,709	0.0320%	56,373	2,122,392	95.81	
04137	Swan River Montessori	(67,705)	(67,705)	(67,705)	(67,705)	(34,353)	1,376,411	781,581	292,023	0.000131	(625)	51,101	71,156	0.0123%	21,668	813,206	96.11	
04139	LoveWorks Academy	(56,672)	(56,672)	(56,672)	(56,672)	(30,366)	1,085,462	616,369	230,294	0.000103	(492)	40,179	56,151	0.0097%	17,088	641,728	96.05	
04140	Yinghua Academy	(173,462)	(173,462)	(173,462)	(173,462)	(19,706)	6,344,918	3,602,900	1,346,154	0.000604	(2,882)	235,612	328,564	0.0567%	99,886	3,755,014	95.95	
04142	Stride Academy	(121,687)	(121,687)	(121,687)	(121,687)	13,358	5,572,785	3,164,452	1,182,337	0.000531	(2,534)	207,135	288,776	0.0498%	87,731	3,300,301	95.88	
04143	New Millennium Academy	(323,670)	(323,670)	(323,670)	(323,670)	(167,743)	6,434,440	3,653,735	1,365,148	0.000613	(2,925)	239,122	333,438	0.0575%	101,296	3,810,723	95.88	
04144	Green Isle Community School	(17,239)	(17,239)	(17,239)	(17,239)	(6,662)	436,423	247,819	92,593	0.000042	(200)	16,384	22,408	0.0039%	6,870	256,095	96.77	
04145	Birch Grove Charter School	(19,991)	(19,991)	(19,991)	(19,991)	(9,415)	436,423	247,819	92,593	0.000042	(200)	16,384	22,502	0.0039%	6,870	257,162	96.37	
04146	Northern Lights Community School	(53,768)	(53,768)	(53,768)	(53,768)	(25,564)	1,163,794	660,849	246,914	0.000111	(530)	43,299	60,329	0.0104%	18,321	689,470	95.85	
04150	Minnesota Online High School	(57,687)	(57,687)	(57,687)	(57,687)	29,632	3,603,287	2,046,091	764,483	0.000343	(1,637)	133,799	186,556	0.0322%	56,726	2,132,069	95.97	
04151	EdVisions Off-Campus Charter School	(40,666)	(40,666)	(40,666)	(40,666)	(5,957)	1,432,362	813,353	303,894	0.000136	(649)	53,052	74,278	0.0128%	22,549	848,893	95.81	
04152	Twin Cities German Immersion School	(187,534)	(187,534)	(187,534)	(187,534)	(64,690)	5,069,220	2,878,507	1,075,499	0.000483	(2,305)	188,411	262,630	0.0453%	79,803	3,0		

**Teachers Retirement Association**  
**GASB 68 Supporting Schedule for Employers**  
**As of and for the Year Ended June 30, 2024**

ID Entity		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) ER SHARE of State Aid AID NPL		Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%	1% Increase 8.0%			Revenue credit State Aid	ER SHARE of AID NPL					
04167	International Spanish Language Academy	(95,101)	(95,101)	(95,101)	(95,101)	(8,599)	3,569,716	2,027,028	757,360	0.000340	(1,622)	132,629	184,737	0.0319%	56,197	2,111,283	96.01	
04168	Glacial Hills Elementary School	(24,458)	(24,458)	(24,458)	(24,458)	6,458	1,275,698	724,393	270,655	0.000121	(577)	47,200	66,152	0.0114%	20,083	756,020	95.82	
04169	Stonebridge Community School	(109,258)	(109,258)	(109,258)	(109,258)	(59,631)	2,047,831	1,162,841	434,473	0.000195	(931)	76,067	106,348	0.0183%	32,238	1,215,407	95.68	
04170	Hiawatha Academies	(564,038)	(564,038)	(564,038)	(564,038)	(120,129)	18,318,572	10,402,023	3,886,516	0.001744	(8,322)	680,309	949,170	0.1637%	288,385	10,847,653	95.89	
04171	Noble Academy	(100,512)	(100,512)	(100,512)	(100,512)	(25,128)	3,110,912	1,766,501	660,019	0.000296	(1,412)	115,465	161,272	0.0278%	48,974	1,843,104	95.84	
04178	Lincoln International Charter School	(56,875)	(56,875)	(56,875)	(56,875)	(18,367)	1,589,027	902,314	337,132	0.000151	(721)	58,903	82,198	0.0142%	25,016	939,401	96.05	
04181	Community School of Excellence	(294,810)	(294,810)	(294,810)	(294,810)	(26,350)	11,078,428	6,290,778	2,350,428	0.001055	(5,034)	411,540	573,804	0.0990%	174,405	6,557,763	95.93	
04183	Lionsgate Academy	(392,891)	(392,891)	(392,891)	(392,891)	(62,873)	13,618,633	7,733,209	2,889,365	0.001297	(6,189)	505,941	705,625	0.1217%	214,395	8,064,286	95.89	
04184	Aspen Academy	(138,756)	(138,756)	(138,756)	(138,756)	(25,404)	4,677,558	2,656,106	992,403	0.000445	(2,124)	173,588	242,260	0.0418%	73,638	2,768,688	95.93	
04185	DaVinci Academy of Art and Science	(272,681)	(272,681)	(272,681)	(272,681)	(93,705)	7,385,618	4,193,852	1,566,952	0.000703	(3,355)	274,230	382,880	0.0660%	116,270	4,375,772	95.84	
04186	Global Academy, Inc.	(183,338)	(183,338)	(183,338)	(183,338)	(64,562)	4,901,365	2,783,193	1,039,886	0.000467	(2,229)	182,170	253,802	0.0438%	77,161	2,900,592	95.95	
04188	Cologne Academy	(228,706)	(228,706)	(228,706)	(228,706)	(62,750)	6,848,483	3,888,844	1,452,992	0.000652	(3,111)	254,336	354,628	0.0612%	107,814	4,052,893	95.95	
04189	Legacy of Dr. Josie R Johnson Montessori	(78,789)	(78,789)	(78,789)	(78,789)	(68,484)	425,233	241,464	90,218	0.000040	(191)	15,603	21,834	0.0038%	6,694	249,534	96.77	
04191	KIPP Minnesota	(287,147)	(287,147)	(287,147)	(287,147)	(220,165)	2,764,012	1,569,517	586,420	0.000263	(1,255)	102,592	143,465	0.0247%	43,513	1,639,605	95.73	
04192	Best Academy	(294,959)	(294,959)	(294,959)	(294,959)	(116,800)	7,352,047	4,174,789	1,559,830	0.000700	(3,340)	273,060	380,856	0.0657%	115,741	4,352,637	95.91	
04193	College Prep Elementary	(114,575)	(114,575)	(114,575)	(114,575)	(87,187)	1,130,223	641,786	239,791	0.000108	(515)	42,129	58,277	0.0101%	17,793	666,024	96.36	
04194	Cannon River STEM School	(125,230)	(125,230)	(125,230)	(125,230)	(63,945)	2,529,015	1,436,077	536,562	0.000241	(1,150)	94,011	131,198	0.0226%	39,814	1,499,411	95.78	
04195	Oshki Ogimaag Charter School	(11,954)	(11,954)	(11,954)	(11,954)	790	525,946	298,653	111,586	0.000050	(239)	19,504	27,072	0.0047%	8,280	309,395	96.53	
04198	Discovery Woods Montessori	(31,835)	(31,835)	(31,835)	(31,835)	(9,600)	917,607	521,054	194,682	0.000087	(415)	33,937	47,737	0.0082%	14,446	545,564	95.51	
04199	Parnassus Preparatory School	(353,144)	(353,144)	(353,144)	(353,144)	(96,341)	10,597,243	6,017,542	2,248,339	0.001009	(4,815)	393,596	548,969	0.0947%	166,830	6,273,935	95.91	
04200	Step Academy	(148,263)	(148,263)	(148,263)	(148,263)	18,237	6,870,863	3,901,553	1,457,740	0.000654	(3,121)	255,116	356,051	0.0614%	108,166	4,069,150	95.88	
04201	Cornerstone Montessori Elementary School	(20,963)	(20,963)	(20,963)	(20,963)	9,411	1,253,317	711,684	265,907	0.000119	(568)	46,420	64,838	0.0112%	19,731	741,000	96.04	
04204	Rochester STEM Academy	(25,698)	(25,698)	(25,698)	(25,698)	(2,920)	939,988	533,763	199,430	0.000089	(425)	34,718	48,511	0.0084%	14,798	554,411	96.28	
04205	Hennepin Schools	(77,079)	(77,079)	(77,079)	(77,079)	45,490	5,058,030	2,872,153	1,073,125	0.000482	(2,300)	188,021	261,854	0.0452%	79,627	2,992,616	95.97	
04207	Vermilion Country School	1,696	1,696	1,696	1,696	15,528	570,707	324,070	121,083	0.000054	(258)	21,065	29,427	0.0051%	8,984	336,313	96.36	
04208	Nasha Shkola Charter School	(40,725)	(40,725)	(40,725)	(40,725)	(19,031)	895,226	508,346	189,934	0.000085	(406)	33,157	46,097	0.0080%	14,093	526,820	96.49	
04210	Upper Mississippi Academy	(176,573)	(176,573)	(176,573)	(176,573)	(128,035)	2,003,069	1,137,423	424,976	0.000191	(911)	74,506	103,646	0.0179%	31,534	1,184,521	96.02	
04213	Prodeo Academy	(185,209)	(185,209)	(185,209)	(185,209)	84,610	11,134,379	6,322,549	2,362,299	0.001060	(5,058)	413,491	576,662	0.0995%	175,286	6,590,423	95.94	
04215	Sejong Academy	(170,641)	(170,641)	(170,641)	(170,641)	(65,153)	4,353,039	2,471,831	923,552	0.000414	(1,976)	161,495	225,448	0.0389%	68,529	2,576,551	95.94	
04217	Technical Academies of Minnesota	(4,695)	(4,695)	(4,695)	(4,695)	34,897	1,633,788	927,731	346,629	0.000156	(744)	60,853	84,679	0.0146%	25,720	967,762	95.86	
04218	Venture Academy	(176,238)	(176,238)	(176,238)	(176,238)	(59,633)	4,811,842	2,732,358	1,020,893	0.000458	(2,186)	178,659	249,050	0.0430%	75,752	2,846,290	96.00	
04219	Northeast College Prep Charter School	(182,248)	(182,248)	(182,248)	(182,248)	(101,436)	3,334,719	1,893,588	707,503	0.000317	(1,513)	123,657	172,921	0.0298%	52,498	1,976,241	95.82	
04220	Agamim Hebrew Language School	(46,163)	(46,163)	(46,163)	(46,163)	15,666	2,551,395	1,448,785	541,311	0.000243	(1,160)	94,791	131,974	0.0228%	40,166	1,508,270	96.06	
04221	Discovery Charter School	(58,622)	(58,622)	(58,622)	(58,622)	(19,845)	1,600,217	908,668	339,506	0.000152	(725)	59,293	83,040	0.0143%	25,192	949,025	95.75	
04223	Saint Cloud Math and Science Academy	(58,734)	(58,734)	(58,734)	(58,734)	25,332	3,469,003	1,969,840	735,993	0.000330	(1,575)	128,728	179,848	0.0310%	54,612	2,055,400	95.84	
04224	Star of the North Academy	(15,391)	(15,391)	(15,391)	(15,391)	10,914	1,085,462	616,369	230,294	0.000103	(492)	40,179	56,355	0.0097%	17,088	644,060	95.70	
04225	Universal Academy Charter School	(73,837)	(73,837)	(73,837)	(73,837)	30,294	4,297,087	2,440,059	911,681	0.000409	(1,952)	159,545	222,531	0.0384%	67,648	2,543,208	95.94	
04226	Bdote Learning Center	(46,575)	(46,575)	(46,575)	(46,575)	(31,658)	615,468	349,488	130,579	0.000059	(282)	23,015	32,168	0.0055%	9,689	367,638	95.06	
04227	Art and Science Academy	(124,073)	(124,073)	(124,073)	(124,073)	(60,620)	2,618,537	1,486,911	555,556	0.000249	(1,188)	97,131	135,413	0.0234%	41,223	1,547,580	96.08	
04228	Woodbury Leadership Academy	(114,655)	(114,655)	(114,655)	(114,655)	22,289	5,651,117	3,208,932	1,198,956	0.000538	(2,567)	209,866	292,680	0.0505%	88,964	3,344,916	95.93	
04229	Terra Nova	(45,925)	(45,925)	(45,925)	(45,925)	(20,435)	1,051,891	597,306	223,172	0.000100	(477)	39,009	54,360	0.0094%	16,560	621,255	96.15	
04230	Minnesota Excellence in Learning	(65,072)	(65,072)	(65,072)	(65,072)	(13,550)	2,126,163	1,207,321	451,092	0.000202	(964)	78,797	110,099	0.0190%	33,472	1,258,272	95.95	
04231	Minnesota Math and Science Academy	(188,580)	(188,580)	(188,580)	(188,580)	(68,994)	4,934,936	2,802,256	1,047,009	0.000470	(2,243)	183,340	255,791	0.0441%	77,689	2,923,323	95.86	
04232	Success Academy	(2,307)	(2,307)	(2,307)	(2,307)	64,674	2,764,012	1,569,517	586,420	0.000263	(1,255)	102,592	143,167	0.0247%	43,513	1,636,198	95.92	
04233	Level Up Academy Charter School	(53,017)	(53,017)	(53,017)	(53,017)	1,758	2,260,447	1,283,573	479,582	0.000215	(1,026)	83,868	116,814	0.0202%	35,586	1,335,012	96.15	
04237	Career Pathways	(7,835)	(7,835)	(7,835)	(7,835)	21,993	1,230,936	698,975	261,159	0.000117	(558)	45,640	63,715	0.0110%	19,378	728,177	95.99	
04238	Rochester Beacon Academy	(61,568)	(61,568)	(61,568)	(61,568)	(27,673)	1,398,791	794,290	296,771	0.000133	(635)	51,881	72,738	0.0125%	22,021	831,296	95.55	
04239	Twin Lakes STEM Academy	(73,920)	(73,920)	(73,920)	(73,920)	(19,954)	2,226,876	1,264,510	472,460	0.000212	(1,012)	82,698	115,421	0.0199%	35,057	1,319,098	95.86	
04240	New Century School	2,493	2,493	2,493	2,493	161,403	6,557,534	3,723,632	1,391,264	0.000624	(2,978)	243,413	339,648	0.0586%	103,234	3,881,696	95.93	
04243	North Metro Flex Academy	(81,517)	(81,517)	(81,517)	(81,517)	(34,061)	1,958,308	1,112,006	415,480	0.000186	(888)	72,556	101,230	0.0175%	30,829	1,156,910	96.12	
04244	FIT Academy	(125,526)	(125,526)	(125,526)	(125,526)	(40,922)	3,491,383	1,982,548	740,741	0.000332	(1,584)	129,508	180,733	0.0312%	54,964	2,065,517	95.98	
04250	Athlos Academy of St Cloud	(256,157)	(256,157)	(256,157)	(256,157)	(182,667)	3,032,580	1,722,021	643,400	0.000289	(1,379)	112,735	157,197	0.0271%	47,741	1,796,540	95.85	
04253	Phoenix Academy	(37,078)	(37,078)	(37,078)	(37,078)	(14,027)	951,178	540,117	201,804	0.000091	(434)	35,498	49,339	0.0085%	14,974	563,876	95.79	
04254	Marine Area Charter School	(144,114)	(144,114)	(144,114)	(144,114)	(100,184)	1,812,834	1,029,400	384,616	0.000173	(826)	67,485	93,756	0.0162%	28,539	1,071,496	96.07	
04255	Skyline Math & Science Academy	(76,511)	(76,511)	(76,511)	(76,511)	(37,731)	1,600,217	908,668	339,506	0.000152	(725)	59,293	82,948	0.0143%	25,192	947,972	95.85	
04258	The Journey School	(19,670)	(19,670)	(19,670)	(19,670)	4,734	1,007,130	571,889	213,675	0.000096	(458)	37,448	51,989	0.0090%	15,855	594,159	96.25	
04261	SciTech Academy</																	

**Teachers Retirement Association  
GASB 68 Supporting Schedule for Employers  
As of and for the Year Ended June 30, 2024**

		Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
ID	Entity	2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
04270	STEAM Academy Charter School	(7,978)	(7,978)	(7,978)	(7,978)	2,869	447,613	254,173	94,967	0.000043	(205)	16,774	22,998	0.0040%	7,047	262,832	96.71	
04271	Aurora Waasakone Community of Learners	(48,855)	(48,855)	(48,855)	(48,855)	(18,210)	1,264,507	718,038	268,281	0.000120	(573)	46,810	65,558	0.0113%	19,907	749,236	95.84	
04273	Modern Montessori Charter School	(24,154)	(24,154)	(24,154)	(24,154)	10,557	1,432,362	813,353	303,894	0.000136	(649)	53,052	73,992	0.0128%	22,549	845,619	96.18	
04275	St. Paul Northern Lights Charter School	(62,692)	(62,692)	(62,692)	(62,692)	(10,897)	2,137,353	1,213,675	453,466	0.000203	(969)	79,187	110,482	0.0191%	33,648	1,262,646	96.12	
04276	Notre Ecole Academy Charter School	(15,711)	(15,711)	(15,711)	(15,711)	(3,236)	514,755	292,299	109,212	0.000049	(234)	19,114	26,757	0.0046%	8,104	305,791	95.59	
04279	Exploration High School Charter School	(11,347)	(11,347)	(11,347)	(11,347)	8,992	839,275	476,574	178,063	0.000080	(382)	31,207	43,519	0.0075%	13,212	497,357	95.82	
04280	Aspire Academy Charter School	(4,273)	(4,273)	(4,273)	(4,273)	20,948	1,040,701	590,952	220,798	0.000099	(472)	38,618	53,748	0.0093%	16,383	614,266	96.20	
04282	Innovation Science & Technology Academy	(37,137)	(37,137)	(37,137)	(37,137)	(27,101)	414,042	235,110	87,844	0.000039	(186)	15,213	21,530	0.0037%	6,518	246,061	95.55	
04283	Escuela Exitos Charter School	(2,567)	(2,567)	(2,567)	(2,567)	19,397	906,417	514,700	192,308	0.000086	(410)	33,547	46,690	0.0081%	14,269	533,598	96.46	
04284	Gentry Academy Charter School	(82,699)	(82,699)	(82,699)	(82,699)	(30,364)	2,159,734	1,226,384	458,215	0.000206	(983)	80,358	111,961	0.0193%	34,000	1,279,551	95.84	
04285	Aim Academy of Science & Technology	28,051	28,051	28,051	28,051	56,797	1,186,175	673,558	251,662	0.000113	(539)	44,080	61,497	0.0106%	18,674	702,819	95.84	
04289	Oak Hill Montessori Community School	(47,133)	(47,133)	(47,133)	(47,133)	(9,709)	1,544,266	876,896	327,635	0.000147	(701)	57,343	79,763	0.0138%	24,311	911,577	96.20	
04290	Kalon Prep Academy Charter School	(25,226)	(25,226)	(25,226)	(25,226)	13,281	1,589,027	902,314	337,132	0.000151	(721)	58,903	82,100	0.0142%	25,016	938,288	96.17	
04291	Creekstone Montessori Charter School	2,042	2,042	2,042	2,042	22,652	850,465	482,928	180,437	0.000081	(387)	31,597	44,306	0.0076%	13,389	506,359	95.37	
04292	School Of Leadership for Public Service	(12,756)	(12,756)	(12,756)	(12,756)	(12,485)	11,190	6,354	2,374	0.000001	(5)	390	502	0.0001%	176	5,741	110.68	
04293	Rollingstone Community School Charter	(3,740)	(3,740)	(3,740)	(3,740)	6,022	402,852	228,756	85,470	0.000038	(181)	14,823	20,938	0.0036%	6,342	239,291	95.60	
04295	Bultum Academy	22,243	22,243	22,243	22,243	47,193	1,029,510	584,598	218,424	0.000098	(468)	38,228	53,595	0.0092%	16,207	612,513	95.44	
04297	Marine Village School Charter School	31,049	31,049	31,049	31,049	50,572	805,704	457,511	170,940	0.000077	(367)	30,037	41,507	0.0072%	12,684	474,369	96.45	
04298	Endazhi-Nitaawiging Charter	38,621	38,621	38,621	38,621	71,703	1,365,220	775,227	289,649	0.000130	(620)	50,711	70,700	0.0122%	21,492	808,003	95.94	
04301	Surad Academy	44,201	44,201	44,201	44,201	56,135	492,375	279,590	104,463	0.000047	(224)	18,334	25,249	0.0044%	7,751	288,558	96.89	
05002	MN Business Professionals of America	(2,229)	(2,229)	(2,229)	(2,229)	(601)	67,142	38,126	14,245	0.000006	(29)	2,341	3,288	0.0006%	1,057	37,572	101.47	
05004	MN Delta Epsilon / DECA	(2,229)	(2,229)	(2,229)	(2,229)	(601)	67,142	38,126	14,245	0.000006	(29)	2,341	3,580	0.0006%	1,057	40,912	93.19	
06004	Freshwater Education Dist. #6004	(278,146)	(278,146)	(278,146)	(278,146)	(7,787)	11,156,760	6,335,258	2,367,047	0.001062	(5,068)	414,271	577,672	0.0097%	175,638	6,601,967	95.96	
06009	St. Croix River Education District	(168,161)	(168,161)	(168,161)	(168,161)	(2,202)	6,848,483	3,888,844	1,452,992	0.000652	(3,111)	254,336	354,963	0.0612%	107,814	4,056,719	95.86	
06012	Zumbro Education District #6012	(162,624)	(162,624)	(162,624)	(162,624)	23,403	7,676,567	4,359,064	1,628,681	0.000731	(3,488)	285,152	397,885	0.0686%	120,850	4,547,253	95.86	
06013	Hiawatha Valley Ed Dist. #6013	(231,434)	(231,434)	(231,434)	(231,434)	(28,327)	8,381,558	4,759,386	1,778,253	0.000798	(3,808)	311,288	434,339	0.0749%	131,949	4,963,875	95.88	
06014	Runestone Area Education Dist. #6014	(95,471)	(95,471)	(95,471)	(95,471)	(52,899)	1,756,882	997,628	372,745	0.000167	(797)	65,144	90,819	0.0157%	27,658	1,037,927	96.12	
06017	MN Transitions - Connections Academy	(501,929)	(501,929)	(501,929)	(501,929)	(124,455)	15,576,941	8,845,215	3,304,845	0.001483	(7,077)	578,497	807,011	0.1392%	245,224	9,222,981	95.90	
06026	W Central Education Dist. #6026	(145,585)	(145,585)	(145,585)	(145,585)	(46,335)	4,095,661	2,325,681	868,946	0.000390	(1,861)	152,133	211,923	0.0366%	64,477	2,421,976	96.02	
06027	MN Valley Educ Dist. #6027	(213,433)	(213,433)	(213,433)	(213,433)	(99,813)	4,688,749	2,662,460	994,777	0.000446	(2,128)	173,978	242,728	0.0419%	73,814	2,774,031	95.98	
06049	Riverbend Educational Dist. #6049	(186,767)	(186,767)	(186,767)	(186,767)	(27,316)	6,579,915	3,736,341	1,396,012	0.000626	(2,987)	244,193	340,733	0.0588%	103,586	3,894,086	95.95	
06051	Goodhue County Ed Dist. #6051	(424,717)	(424,717)	(424,717)	(424,717)	(89,548)	13,831,249	7,853,941	2,934,474	0.001317	(6,285)	513,742	716,531	0.1236%	217,742	8,188,923	95.91	
06070	Itasca Area Schools Collaborative	(22,940)	(22,940)	(22,940)	(22,940)	71,157	3,883,045	2,204,949	823,837	0.000370	(1,766)	144,332	201,169	0.0347%	61,130	2,299,074	95.91	
06076	Northland Learning Center - ISD #6076	(288,105)	(288,105)	(288,105)	(288,105)	(102,892)	7,642,996	4,340,001	1,621,558	0.000728	(3,474)	283,982	396,004	0.0683%	120,322	4,525,763	95.90	
06078	Northwest Suburban ISD #6078	(7,058)	(7,058)	(7,058)	(7,058)	(1,904)	212,616	120,732	45,109	0.000020	(95)	7,802	10,812	0.0019%	3,347	123,571	97.70	
06079	Rum River Special Education Coop	(174,679)	(174,679)	(174,679)	(174,679)	8,094	7,542,283	4,282,812	1,600,191	0.000718	(3,426)	280,081	390,555	0.0674%	118,736	4,463,491	95.95	
06080	Minnesota Digital Academy	(26,609)	(26,609)	(26,609)	(26,609)	(15,222)	469,994	266,881	99,715	0.000045	(215)	17,554	24,194	0.0042%	7,399	276,505	96.52	
06083	Southern Minnesota Education Consortium	(88,096)	(88,096)	(88,096)	(88,096)	51,556	5,763,020	3,272,475	1,222,698	0.000549	(2,620)	214,157	298,487	0.0515%	90,726	3,411,278	95.93	
06094	Cannon Valley Special Education Coop	(131,791)	(131,791)	(131,791)	(131,791)	(12,476)	4,923,746	2,795,901	1,044,635	0.000469	(2,238)	182,950	254,996	0.0440%	77,513	2,914,239	95.94	
06383	Benton-Stearns Educ Dist. #6383	(234,086)	(234,086)	(234,086)	(234,086)	(14,977)	9,041,787	5,134,291	1,918,329	0.000861	(4,109)	335,864	468,235	0.0808%	142,343	5,351,253	95.95	
06979	Midstate Educational Dist. #6979	(92,046)	(92,046)	(92,046)	(92,046)	(1,743)	3,726,380	2,115,989	790,599	0.000355	(1,694)	138,480	193,182	0.0333%	58,663	2,207,794	95.84	
08800037	Dept of Education	(628,945)	(628,945)	(628,945)	(628,945)	(33,179)	24,585,157	13,960,443	5,216,051	0.002341	(11,171)	913,190	1,273,846	0.2197%	387,038	14,558,235	95.89	
08825000	Perpich Center for Arts Education	(72,443)	(72,443)	(72,443)	(72,443)	(2,479)	2,887,105	1,639,415	612,536	0.000275	(1,312)	107,273	149,825	0.0258%	45,451	1,712,285	95.74	
08837001	Minnesota State Academies	(231,206)	(231,206)	(231,206)	(231,206)	(47,351)	7,587,044	4,308,230	1,609,687	0.000722	(3,445)	281,642	393,170	0.0678%	119,441	4,493,370	95.88	
09700004	Education Minnesota	(11,625)	(11,625)	(11,625)	(11,625)	(2,133)	391,662	222,401	83,096	0.000037	(177)	14,433	20,346	0.0035%	6,166	232,523	95.65	
10100011	MnSCU System Office 101-11	(213,733)	(213,733)	(213,733)	(213,733)	11,614	9,299,165	5,280,441	1,972,935	0.000885	(4,223)	345,226	481,715	0.0831%	146,394	5,505,319	95.92	
10100012	Bemidji State Univ 101-12	(499,214)	(499,214)	(499,214)	(499,214)	(257,328)	9,981,775	5,668,054	2,117,760	0.000950	(4,533)	370,581	517,237	0.0892%	157,141	5,911,276	95.89	
10100013	Minnesota State Univ, Mankato 101-13	(775,565)	(775,565)	(775,565)	(775,565)	(189,287)	24,193,496	13,738,042	5,132,956	0.002303	(10,990)	898,367	1,253,406	0.2162%	380,872	14,324,637	95.90	
10100014	Minnesota St. University Moorhead 101-14	(421,980)	(421,980)	(421,980)	(421,980)	(141,046)	11,593,183	6,583,077	2,459,640	0.001104	(5,268)	430,654	600,667	0.1036%	182,509	6,864,767	95.90	
10100015	St Cloud State Univ 101-15	(736,744)	(736,744)	(736,744)	(736,744)	(289,308)	18,464,046	10,484,630	3,917,381	0.001758	(8,389)	685,770	956,675	0.1650%	290,675	10,933,424	95.90	
10100016	Southwest Minnesota State Univ 101-16	(245,674)	(245,674)	(245,674)	(245,674)	(85,412)	6,613,486	3,755,404	1,403,134	0.000630	(3,006)	245,754	342,716	0.0591%	104,114	3,916,757	95.88	
10100017	Winona State Univ 101-17	(724,310)	(724,310)	(724,310)	(724,310)	(246,773)	19,706,173	11,189,959	4,180,913	0.001876	(8,952)	731,800	1,021,067	0.1761%	310,229	11,669,334	95.89	
10100018	Metropolitan State Univ 101-18	(623,128)	(623,128)	(623,128)	(623,128)	(288,772)	13,797,678	7,834,878	2,927,352	0.001314	(6,270)	512,572	714,657	0.1233%	217,213	8,167,510	95.93	
10100020	Alexandria Tech College 101-20	(293,204)	(293,204)	(293,204)	(293,204)	(88,199)	8,459,890	4,803,867	1,794,873	0.000805	(3,841)	314,019	438,263	0.0756%	133,182	5,008,725	95.91	
10100021	Anoka Technical College 101-21	(138,781)	(138,781)	(138,781)	(138,781)	(18,382)	4,968,507	2,821,319	1,054,131	0.000473	(2,257)	184,510	257,640	0.0444%	78,218	2,944,457	95.82	
10100022	Central Lakes College 101-22	(390,769)	(390,769)	(390														

Teachers Retirement Association  
 GASB 68 Supporting Schedule for Employers  
 As of and for the Year Ended June 30, 2024

ID	Entity	Deferred outflows(inflows) Recognized in Future Pension Expense					Sensitivity Analysis			Special Funding			Not Special Funding			Covered Payroll		
		2025	2026	2027	2028	2029	1% Decrease 6.0%	Current Discount		1% Increase 8.0%	Percent Allocation of Direct Aid	*Pension Expense debit (Revenue credit) State Aid	ER SHARE of AID NPL	Employer Contributions	FY24 EPS% (Current Year)	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	FY24 Covered Payroll	NPL as a % of Salary
								Rate 7.0%										
10100033	Minnesota State College-SE 101-33	(137,980)	(137,980)	(137,980)	(137,980)	(5,103)	5,483,262	3,113,617	1,163,343	0.000522	(2,491)	203,625	284,129	0.0490%	86,322	3,247,186	95.89	
10100034	Riverland Community College 101-34	(240,071)	(240,071)	(240,071)	(240,071)	(19,608)	9,097,739	5,166,063	1,930,200	0.000866	(4,133)	337,814	471,020	0.0813%	143,223	5,383,090	95.97	
10100035	South Central College 101-35	(370,659)	(370,659)	(370,659)	(370,659)	(158,332)	8,762,029	4,975,433	1,858,975	0.000834	(3,980)	325,331	453,898	0.0783%	137,938	5,187,411	95.91	
10100036	Minnesota West Comm &Tech College 101-36	(385,534)	(385,534)	(385,534)	(385,534)	(172,391)	8,795,600	4,994,496	1,866,098	0.000837	(3,994)	326,501	455,790	0.0786%	138,467	5,209,031	95.88	
10100037	St Cloud Tech College 101-37	(489,659)	(489,659)	(489,659)	(489,659)	(226,619)	10,854,621	6,163,691	2,302,945	0.001033	(4,929)	402,958	562,116	0.0970%	170,882	6,424,188	95.95	
10100038	St Paul College 101-38	(466,310)	(466,310)	(466,310)	(466,310)	(162,053)	12,555,551	7,129,548	2,663,819	0.001195	(5,702)	466,152	650,149	0.1122%	197,659	7,430,280	95.95	
10100040	Fond du Lac Tribal & Comm College 101-40	(85,495)	(85,495)	(85,495)	(85,495)	8,061	3,860,664	2,192,241	819,089	0.000368	(1,756)	143,551	200,197	0.0345%	60,777	2,287,965	95.82	
10100041	North Hennepin Comm College 101-41	(422,089)	(422,089)	(422,089)	(422,089)	(184,268)	9,813,920	5,572,740	2,082,147	0.000934	(4,457)	364,340	508,651	0.0877%	154,498	5,813,155	95.86	
10100042	Northland Community &Tech College 101-42	(407,430)	(407,430)	(407,430)	(407,430)	(256,659)	6,221,824	3,533,002	1,320,039	0.000592	(2,825)	230,931	322,427	0.0556%	97,949	3,684,884	95.88	
10100043	Normandale Community College 101-43	(432,822)	(432,822)	(432,822)	(432,822)	(95,752)	13,909,581	7,898,421	2,951,093	0.001324	(6,318)	516,473	720,740	0.1243%	218,975	8,237,031	95.89	
10100044	Inver Hills Community College 101-44	(212,641)	(212,641)	(212,641)	(212,641)	(69,459)	5,908,495	3,355,081	1,253,562	0.000563	(2,687)	219,618	306,139	0.0528%	93,016	3,498,730	95.89	
10100048	Rochester Comm & Tech College 101-48	(377,558)	(377,558)	(377,558)	(377,558)	(131,059)	10,172,011	5,776,078	2,158,121	0.000968	(4,619)	377,603	527,076	0.0909%	160,135	6,023,724	95.89	
10100049	Anoka-Ramsey Comm College 101-49	(463,270)	(463,270)	(463,270)	(463,270)	(165,252)	12,298,174	6,983,399	2,609,213	0.001171	(5,588)	456,790	637,075	0.1099%	193,607	7,280,856	95.91	
10100051	MN State Comm and Tech College 101-51	(398,687)	(398,687)	(398,687)	(398,687)	(177,952)	9,108,929	5,172,417	1,932,574	0.000867	(4,137)	338,204	471,801	0.0814%	143,400	5,392,014	95.93	
10100052	Minnesota North College	(344,116)	(344,116)	(344,116)	(344,116)	64,812	16,875,019	9,582,316	3,580,248	0.001607	(7,669)	626,867	874,294	0.1508%	265,659	9,991,931	95.90	
S0001	Minneapolis - Special School Dist. #1	(22,628,553)	(22,628,553)	(22,628,553)	(22,628,553)	(6,527,963)	664,414,722	377,281,461	140,963,972	0.063267	(301,902)	24,679,534	34,420,963	5.9374%	10,459,715	277,812,450	135.80	
	CITY City of Minneapolis	(1,796,634)	(1,796,634)	(1,796,634)	(1,796,634)	(744,209)	43,429,675	24,661,120	9,214,154	-	-	-	2,250,000	0.3881%	683,703	-	-	
	MSPSD MPS	(1,796,634)	(1,796,634)	(1,796,634)	(1,796,634)	(744,209)	43,429,675	24,661,120	9,214,154	-	-	-	2,250,000	0.3881%	683,703	-	-	
	STATE State of MN	(24,815,953)	(24,815,953)	(24,815,953)	(24,815,953)	(10,273,730)	600,103,881	340,763,172	127,319,615	-	-	-	31,087,410	5.3627%	9,447,286	-	-	

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

\*Single year presentation, excludes amortization of prior year deferred inflows and outflows of resources and changes in proportion.