

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | | Proportionate Share | | | Covered Payroll | |
|-------|--|---|------------|------------|------------|-----------|----------------------|------------------|-------------|-------------|----------|---------------------|-----------------|-----------------|----------------------|------------------------------|
| ID | Entity | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | Current Discount | | 1% Increase | 8.0% | Prop Share | Pension Expense | | FY22 Covered Payroll | NPL as a % of Covered Salary |
| | | | | | | | | Rate | 7.0% | | | | debit/Revenue | ER SHARE of AID | | |
| 00001 | Aitkin - ISD #1 | 697,330 | 697,330 | 697,330 | 697,330 | (20,721) | 12,383,499 | 7,855,329 | 4,143,642 | | 0.001054 | 80,120 | 582,680 | 6,065,408 | 129.51 | |
| 00002 | Hill City - ISD #2 | 241,171 | 241,171 | 241,171 | 241,171 | 4,018 | 4,089,963 | 2,594,421 | 1,368,542 | | 0.000348 | 26,453 | 192,384 | 2,001,391 | 129.63 | |
| 00004 | McGregor - ISD #4 | 378,996 | 378,996 | 378,996 | 378,996 | 14,481 | 6,286,424 | 3,987,721 | 2,103,500 | | 0.000535 | 40,668 | 295,763 | 3,076,067 | 129.64 | |
| 00006 | South St Paul Special School Dist. #6 | 2,269,252 | 2,269,252 | 2,269,252 | 2,269,252 | (81,792) | 40,546,175 | 25,719,997 | 13,567,154 | | 0.003450 | 262,253 | 1,907,256 | 19,851,475 | 129.56 | |
| 00011 | Anoka-Hennepin - ISD #11 | 33,275,524 | 33,275,524 | 33,275,524 | 33,275,524 | 895,987 | 558,418,780 | 354,226,495 | 186,852,487 | | 0.047518 | 3,612,105 | 26,269,271 | 273,440,624 | 129.54 | |
| 00012 | Centennial - ISD #12 | 3,955,872 | 3,955,872 | 3,955,872 | 3,955,872 | (174,558) | 71,233,519 | 45,186,159 | 23,835,445 | | 0.006061 | 460,730 | 3,350,689 | 34,881,019 | 129.54 | |
| 00013 | Columbia Heights - ISD #13 | 2,543,586 | 2,543,586 | 2,543,586 | 2,543,586 | 54,936 | 42,919,363 | 27,225,401 | 14,361,246 | | 0.003652 | 277,609 | 2,018,927 | 21,013,669 | 129.56 | |
| 00014 | Fridley - ISD #14 | 2,588,512 | 2,588,512 | 2,588,512 | 2,588,512 | 126,211 | 42,464,922 | 26,937,132 | 14,209,186 | | 0.003613 | 274,644 | 1,997,367 | 20,790,779 | 129.56 | |
| 00015 | St Francis - ISD #15 | 2,787,740 | 2,787,740 | 2,787,740 | 2,787,740 | 56,082 | 47,110,312 | 29,883,882 | 15,763,580 | | 0.004009 | 304,746 | 2,216,287 | 23,065,899 | 129.56 | |
| 00016 | Spring Lake Park - ISD #16 | 3,968,553 | 3,968,553 | 3,968,553 | 3,968,553 | 7,937 | 68,304,904 | 43,328,426 | 22,855,501 | | 0.005812 | 441,802 | 3,213,035 | 33,448,645 | 129.54 | |
| 00022 | Detroit Lakes - ISD #22 | 2,166,936 | 2,166,936 | 2,166,936 | 2,166,936 | (36,250) | 37,996,259 | 24,102,488 | 12,713,927 | | 0.003233 | 245,758 | 1,787,292 | 18,608,537 | 129.52 | |
| 00023 | Frazee-Vergas Public Schools | 588,082 | 588,082 | 588,082 | 588,082 | (14,317) | 10,389,010 | 6,590,149 | 3,476,266 | | 0.000884 | 67,198 | 488,700 | 5,088,921 | 129.50 | |
| 00031 | Bemidji - ISD #31 | 3,432,008 | 3,432,008 | 3,432,008 | 3,432,008 | (98,949) | 60,895,002 | 38,628,040 | 20,376,074 | | 0.005182 | 393,912 | 2,864,754 | 29,815,552 | 129.56 | |
| 00032 | Blackduck - ISD #32 | 448,994 | 448,994 | 448,994 | 448,994 | 21,531 | 7,372,032 | 4,676,363 | 2,466,755 | | 0.000627 | 47,662 | 346,623 | 3,609,772 | 129.55 | |
| 00036 | Kelliher - ISD #36 | 270,609 | 270,609 | 270,609 | 270,609 | 10,035 | 4,493,910 | 2,850,660 | 1,503,707 | | 0.000382 | 29,038 | 211,180 | 2,198,741 | 129.65 | |
| 00038 | Red Lake - ISD #38 | 1,726,691 | 1,726,691 | 1,726,691 | 1,726,691 | 81,253 | 28,377,273 | 18,000,795 | 9,495,318 | | 0.002415 | 183,577 | 1,335,079 | 13,894,221 | 129.56 | |
| 00047 | Sauk Rapids - ISD #47 | 3,096,362 | 3,096,362 | 3,096,362 | 3,096,362 | 31,662 | 52,853,933 | 33,527,281 | 17,685,453 | | 0.004498 | 341,918 | 2,486,619 | 25,880,731 | 129.55 | |
| 00051 | Foley - ISD #51 | 1,247,858 | 1,247,858 | 1,247,858 | 1,247,858 | 24,027 | 21,106,228 | 13,388,492 | 7,062,354 | | 0.001796 | 136,524 | 992,879 | 10,336,571 | 129.53 | |
| 00075 | St Clair - ISD #75 | 358,729 | 358,729 | 358,729 | 358,729 | (19,691) | 6,526,268 | 4,139,863 | 2,183,754 | | 0.000555 | 42,189 | 306,819 | 3,195,156 | 129.57 | |
| 00077 | Mankato - ISD #77 | 6,223,718 | 6,223,718 | 6,223,718 | 6,223,718 | (132,589) | 109,621,102 | 69,536,878 | 36,680,313 | | 0.009328 | 709,073 | 5,156,778 | 53,678,969 | 129.54 | |
| 00081 | Comfrey Public School ISD #81 | 104,133 | 104,133 | 104,133 | 104,133 | (10,783) | 1,981,865 | 1,257,173 | 663,152 | | 0.000169 | 12,847 | 93,428 | 968,501 | 129.81 | |
| 00084 | Sleepy Eye - ISD #84 | 397,493 | 397,493 | 397,493 | 397,493 | 9,558 | 6,690,371 | 4,243,960 | 2,238,665 | | 0.000569 | 43,253 | 314,559 | 3,277,998 | 129.47 | |
| 00085 | Springfield - ISD #85 | 410,836 | 410,836 | 410,836 | 410,836 | 3,868 | 7,018,578 | 4,452,154 | 2,348,486 | | 0.000597 | 45,381 | 330,038 | 3,435,719 | 129.58 | |
| 00088 | New Ulm - ISD #88 | 1,434,005 | 1,434,005 | 1,434,005 | 1,434,005 | 1,566 | 24,703,880 | 15,670,621 | 8,266,164 | | 0.002102 | 159,785 | 1,162,044 | 12,095,132 | 129.56 | |
| 00091 | Barnum - ISD #91 | 468,328 | 468,328 | 468,328 | 468,328 | 7,927 | 7,940,082 | 5,036,699 | 2,656,831 | | 0.000676 | 51,386 | 373,712 | 3,887,182 | 129.57 | |
| 00093 | Carlton - ISD #93 | 301,473 | 301,473 | 301,473 | 301,473 | 20,404 | 4,847,363 | 3,074,869 | 1,621,976 | | 0.000412 | 31,318 | 227,765 | 2,370,659 | 129.71 | |
| 00094 | Cloquet - ISD #94 | 2,152,647 | 2,152,647 | 2,152,647 | 2,152,647 | 117,808 | 35,092,891 | 22,260,769 | 11,742,431 | | 0.002986 | 226,982 | 1,650,744 | 17,182,938 | 129.55 | |
| 00095 | Cromwell - ISD #95 | 206,627 | 206,627 | 206,627 | 206,627 | (7,103) | 3,686,016 | 2,338,182 | 1,233,378 | | 0.000314 | 23,869 | 173,588 | 1,807,482 | 129.36 | |
| 00097 | Moose Lake - ISD #97 | 414,392 | 414,392 | 414,392 | 414,392 | 15,478 | 6,879,721 | 4,364,072 | 2,302,023 | | 0.000585 | 44,469 | 323,404 | 3,371,763 | 129.43 | |
| 00099 | Esko - ISD #99 | 823,671 | 823,671 | 823,671 | 823,671 | 26,570 | 13,746,819 | 8,720,136 | 4,599,823 | | 0.001170 | 88,938 | 646,809 | 6,733,777 | 129.50 | |
| 00100 | Wrenshall - ISD #100 | 278,756 | 278,756 | 278,756 | 278,756 | 7,200 | 4,683,260 | 2,970,772 | 1,567,065 | | 0.000399 | 30,330 | 220,578 | 2,294,700 | 129.46 | |
| 00108 | Central School District - ISD #108 | 740,304 | 740,304 | 740,304 | 740,304 | 92,521 | 11,171,658 | 7,086,612 | 3,738,148 | | 0.000951 | 72,291 | 525,739 | 5,469,185 | 129.57 | |
| 00110 | Waconia - ISD #110 | 2,758,497 | 2,758,497 | 2,758,497 | 2,758,497 | 97,837 | 45,885,848 | 29,107,157 | 15,353,862 | | 0.003905 | 296,841 | 2,158,793 | 22,469,269 | 129.54 | |
| 00111 | Watertown-Mayer - ISD #111 | 962,562 | 962,562 | 962,562 | 962,562 | 8,092 | 16,460,838 | 10,441,742 | 5,507,960 | | 0.001401 | 106,498 | 774,512 | 8,062,554 | 129.51 | |
| 00112 | Eastern Carver County Schools - ISD #112 | 7,473,616 | 7,473,616 | 7,473,616 | 7,473,616 | (93,346) | 130,500,110 | 82,781,235 | 43,666,637 | | 0.011105 | 844,152 | 6,139,153 | 63,899,640 | 129.55 | |
| 00113 | Walker-Hackensack - ISD #113 | 615,676 | 615,676 | 615,676 | 615,676 | 24,254 | 10,199,660 | 6,470,037 | 3,412,908 | | 0.000868 | 65,981 | 479,855 | 4,996,247 | 129.50 | |
| 00115 | Cass Lake - ISD #115 | 1,138,282 | 1,138,282 | 1,138,282 | 1,138,282 | 59,379 | 18,606,806 | 11,803,012 | 6,226,023 | | 0.001583 | 120,333 | 875,126 | 9,111,139 | 129.54 | |
| 00116 | Pillager - ISD #116 | 781,513 | 781,513 | 781,513 | 781,513 | 36,381 | 12,850,562 | 8,151,605 | 4,299,926 | | 0.001093 | 83,085 | 604,241 | 6,292,662 | 129.54 | |
| 00118 | Northland Community Schools - ISD #118 | 323,020 | 323,020 | 323,020 | 323,020 | 6,817 | 5,453,284 | 3,459,227 | 1,824,723 | | 0.000464 | 35,271 | 256,512 | 2,672,074 | 129.46 | |
| 00129 | Montevideo - ISD #129 | 1,047,945 | 1,047,945 | 1,047,945 | 1,047,945 | (40,472) | 18,770,910 | 11,907,109 | 6,280,933 | | 0.001597 | 121,397 | 882,866 | 9,194,400 | 129.50 | |
| 00138 | North Branch - ISD #138 | 1,565,403 | 1,565,403 | 1,565,403 | 1,565,403 | 58,304 | 25,991,461 | 16,487,383 | 8,697,002 | | 0.002212 | 168,146 | 1,222,855 | 12,728,345 | 129.53 | |
| 00139 | Rush City - ISD #139 | 552,151 | 552,151 | 552,151 | 552,151 | 31,732 | 8,975,196 | 5,693,312 | 3,003,190 | | 0.000764 | 58,076 | 422,360 | 4,392,002 | 129.63 | |
| 00146 | Barnesville - ISD #146 | 520,994 | 520,994 | 520,994 | 520,994 | (17,728) | 9,290,780 | 5,893,499 | 3,108,787 | | 0.000791 | 60,128 | 437,287 | 4,550,228 | 129.52 | |
| 00150 | Hawley - ISD #150 | 656,490 | 656,490 | 656,490 | 656,490 | 2,854 | 11,272,644 | 7,150,672 | 3,771,939 | | 0.000959 | 72,899 | 530,162 | 5,522,830 | 129.47 | |
| 00152 | Moorhead - ISD #152 | 5,575,300 | 5,575,300 | 5,575,300 | 5,575,300 | 128,082 | 93,942,911 | 59,591,599 | 31,434,234 | | 0.007994 | 607,668 | 4,419,305 | 46,000,312 | 129.55 | |
| 00162 | Bagley - ISD #162 | 657,637 | 657,637 | 657,637 | 657,637 | 31,814 | 10,792,957 | 6,846,388 | 3,611,431 | | 0.000918 | 69,782 | 507,496 | 5,286,523 | 129.51 | |
| 00166 | Cook County - ISD #166 | 429,186 | 429,186 | 429,186 | 429,186 | 11,970 | 7,195,305 | 4,564,258 | 2,407,621 | | 0.000612 | 46,521 | 338,331 | 3,523,981 | 129.52 | |
| 00173 | Mountain Lake - ISD #173 | 373,841 | 373,841 | 373,841 | 373,841 | 13,717 | 6,210,684 | 3,939,676 | 2,078,157 | | 0.000528 | 40,136 | 291,893 | 3,040,312 | 129.58 | |
| 00177 | Windom - ISD #177 | 768,573 | 768,573 | 768,573 | 768,573 | 6,606 | 13,140,899 | 8,335,777 | 4,397,076 | | 0.001118 | 84,985 | 618,061 | 6,437,686 | 129.48 | |
| 00181 | Brainerd - ISD #181 | 4,865,932 | 4,865,932 | 4,865,932 | 4,865,932 | 104,560 | 82,114,840 | 52,088,599 | 27,476,443 | | 0.006987 | 531,120 | 3,862,608 | 40,211,847 | 129.54 | |
| 00182 | Crosby-Ironton - ISD #182 | 653,721 | 653,721 | 653,721 | 653,721 | (13,091) | 11,499,865 | 7,294,806 | 3,847,969 | | 0.000979 | 74,419 | 541,218 | 5,633,405 | 129.49 | |
| 00186 | Pequot Lakes - ISD #186 | 1,093,027 | 1,093,027 | 1,093,027 | 1,093,027 | 17,053 | 18,556,313 | 11,770,982 | 6,209,127 | | 0.001579 | 120,028 | 872,915 | 9,087,218 | 129.53 | |
| 00191 | Burnsville - ISD #191 | 6,864,147 | 6,864,147 | 6,864,147 | 6,864,147 | 50,369 | 117,510,691 | 74,541,548 | 39,320,248 | | 0.009999 | 760,079 | 5,527,725 | 57,540,036 | 129.55 | |
| 00192 | Farmington - ISD #192 | 5,132,718 | 5,132,718 | 5,132,718 | 5,132,718 | (3,416) | 88,577,991 | 56,188,424 | 29,639,078 | | 0.007537 | 572,929 | 4,166,663 | 43,376,918 | 129.54 | |
| 00194 | Lakeville - ISD #194 | 9,049,384 | 9,049,384 | 9,049,384 | 9,049,384 | 286,406 | 151,126,650 | 95,865,443 | 50,568,483 | | 0.012860 | 977,559 | 7,109,365 | 74,002,626 | 129.54 | |
| 00195 | Randolph - ISD #195 | 418,793 | 418,793 | 418,793 | 418,793 | 17,683 | 6,917,591 | 4,388,094 | 2,314,695 | | 0.000589 | 44,773 | 325,616 | 3,386,259 | 129.59 | |
| 00196 | Rosemount-Apple Valley-Eagan - ISD #196 | 25,923,177 | 25,923,177 | 25,923,177 | 25,923,177 | 1,028,623 | 429,332,485 | 272,342,096 | 143,658,927 | | 0.036533 | 2,777,074 | 20,196,458 | 210,230,276 | 129.54 | |
| 00197 | West St Paul - ISD #197 | 4,439,625 | 4,439,625 | 4,439,625 | 4,439,625 | 33,983 | 75,979,895 | 48,196,968 | 25,423,630 | | 0.006465 | 491,440 | 3,574,032 | 37,204,137 | 129.55 | |
| 00199 | Inver Grove Heights - ISD #199 | 2,692,557 | 2,692,557 | 2,692,557 | 2,692,557 | 58,247 | 45,431,408 | 28,818,888 | 15,201,802 | | 0.003866 | 293,876 | 2,137,232 | 22,247,878 | 129.54 | |
| 00200 | H | | | | | | | | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

| ID | Entity | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | | |
|-------|---------------------------------------|---|------------|------------|------------|-----------|----------------------|------------------|------------|-------------|---------------------|------------|--------------------------------|---------------------|----------------------|------------------------------|
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | Current Discount | | 1% Increase | 8.0% | Prop Share | Pension Expense | | FY22 Covered Payroll | NPL as a % of Covered Salary |
| | | | | | | | | 6.0% | Rate 7.0% | | | | debit/Revenue State Aid credit | ER SHARE of AID NPL | | |
| 00246 | Central MN ERDC #246 | 20,645 | 20,645 | 20,645 | 20,645 | 880 | 340,830 | 216,202 | 114,045 | | 0.000029 | 2,204 | 16,032 | 164,652 | 131.31 | |
| 00252 | Cannon Falls - ISD #252 | 652,319 | 652,319 | 652,319 | 652,319 | (19,615) | 11,588,228 | 7,350,858 | 3,877,537 | | 0.000986 | 74,951 | 545,088 | 5,672,854 | 129.58 | |
| 00253 | Goodhue - ISD #253 | 396,731 | 396,731 | 396,731 | 396,731 | 11,722 | 6,639,878 | 4,211,930 | 2,221,769 | | 0.000565 | 42,949 | 312,348 | 3,251,247 | 129.55 | |
| 00255 | Pine Island - ISD #255 | 1,008,250 | 1,008,250 | 1,008,250 | 1,008,250 | 77,203 | 16,056,891 | 10,185,503 | 5,372,796 | | 0.001366 | 103,837 | 755,163 | 7,860,995 | 129.57 | |
| 00256 | Red Wing - ISD #256 | 1,607,442 | 1,607,442 | 1,607,442 | 1,607,442 | (70,934) | 28,945,323 | 18,361,131 | 9,685,394 | | 0.002463 | 187,226 | 1,361,615 | 14,175,983 | 129.52 | |
| 00261 | Ashby - ISD #261 | 235,048 | 235,048 | 235,048 | 235,048 | 23,514 | 3,648,146 | 2,314,159 | 1,220,706 | | 0.000310 | 23,565 | 171,377 | 1,789,448 | 129.32 | |
| 00264 | Herman - ISD #264 | 126,711 | 126,711 | 126,711 | 126,711 | 14,724 | 1,931,371 | 1,225,143 | 646,256 | | 0.000164 | 12,467 | 90,664 | 944,880 | 129.66 | |
| 00270 | Hopkins - ISD #270 | 5,886,309 | 5,886,309 | 5,886,309 | 5,886,309 | 23,341 | 101,112,969 | 64,139,843 | 33,833,407 | | 0.008604 | 654,037 | 4,756,530 | 49,515,228 | 129.54 | |
| 00271 | Bloomington - ISD #271 | 9,995,842 | 9,995,842 | 9,995,842 | 9,995,842 | 283,518 | 167,499,125 | 106,251,133 | 56,046,876 | | 0.014253 | 1,083,449 | 7,879,455 | 82,020,767 | 129.54 | |
| 00272 | Eden Prairie - ISD #272 | 7,746,619 | 7,746,619 | 7,746,619 | 7,746,619 | 420,469 | 126,347,030 | 80,146,777 | 42,276,975 | | 0.010751 | 817,243 | 5,943,452 | 61,870,036 | 129.54 | |
| 00273 | Edina - ISD #273 | 7,582,631 | 7,582,631 | 7,582,631 | 7,582,631 | 245,502 | 126,536,380 | 80,266,889 | 42,340,334 | | 0.010767 | 818,459 | 5,952,297 | 61,963,609 | 129.54 | |
| 00276 | Minnetonka - ISD #276 | 9,943,827 | 9,943,827 | 9,943,827 | 9,943,827 | 446,700 | 163,787,862 | 103,896,936 | 54,805,051 | | 0.013937 | 1,059,428 | 7,704,761 | 80,202,638 | 129.54 | |
| 00277 | Westonka - ISD #277 | 1,841,317 | 1,841,317 | 1,841,317 | 1,841,317 | (9,068) | 31,911,809 | 20,242,887 | 10,678,009 | | 0.002715 | 206,382 | 1,500,927 | 15,629,245 | 129.52 | |
| 00278 | Orono - ISD #278 | 2,384,601 | 2,384,601 | 2,384,601 | 2,384,601 | 24,042 | 40,710,278 | 25,824,094 | 13,622,065 | | 0.003464 | 263,318 | 1,914,995 | 19,932,458 | 129.56 | |
| 00279 | Osseo - ISD #279 | 16,505,359 | 16,505,359 | 16,505,359 | 16,505,359 | (202,270) | 288,140,404 | 182,778,533 | 96,414,650 | | 0.024519 | 1,863,824 | 13,554,785 | 141,091,595 | 129.55 | |
| 00280 | Richfield - ISD #280 | 3,761,488 | 3,761,488 | 3,761,488 | 3,761,488 | 118,541 | 62,826,373 | 39,853,183 | 21,022,330 | | 0.005346 | 406,379 | 2,955,417 | 30,763,897 | 129.55 | |
| 00281 | Robbinsdale - ISD #281 | 10,371,676 | 10,371,676 | 10,371,676 | 10,371,676 | 251,651 | 174,530,326 | 110,711,294 | 58,399,586 | | 0.014851 | 1,128,906 | 8,210,046 | 85,465,612 | 129.54 | |
| 00282 | St Anthony - ISD #282 | 1,298,892 | 1,298,892 | 1,298,892 | 1,298,892 | 12,115 | 22,191,835 | 14,077,134 | 7,425,609 | | 0.001888 | 143,517 | 1,043,739 | 10,867,482 | 129.53 | |
| 00283 | St Louis Park - ISD #283 | 4,917,404 | 4,917,404 | 4,917,404 | 4,917,404 | 508,833 | 76,030,389 | 48,228,998 | 25,440,526 | | 0.006470 | 491,820 | 3,576,796 | 37,231,535 | 129.54 | |
| 00284 | Wayzata - ISD #284 | 9,990,804 | 9,990,804 | 9,990,804 | 9,990,804 | (52,364) | 173,204,876 | 109,870,510 | 57,956,077 | | 0.014739 | 1,120,393 | 8,148,129 | 84,815,695 | 129.54 | |
| 00286 | Brooklyn Center - ISD #286 | 1,729,232 | 1,729,232 | 1,729,232 | 1,729,232 | 52,323 | 28,920,077 | 18,345,116 | 9,676,946 | | 0.002461 | 187,074 | 1,360,509 | 14,159,149 | 129.56 | |
| 00287 | Interm School District #287 | 3,604,247 | 3,604,247 | 3,604,247 | 3,604,247 | (130,923) | 64,416,914 | 40,862,125 | 21,554,541 | | 0.005481 | 416,641 | 3,030,049 | 31,542,338 | 129.55 | |
| 00288 | Southwest Metro Intermediate District | 1,319,697 | 1,319,697 | 1,319,697 | 1,319,697 | 128,805 | 20,538,177 | 13,028,155 | 6,872,279 | | 0.001748 | 132,875 | 966,343 | 10,059,928 | 129.51 | |
| 00294 | Houston - ISD #294 | 1,236,245 | 1,236,245 | 1,236,245 | 1,236,245 | 7,291 | 21,194,591 | 13,444,544 | 7,091,921 | | 0.001804 | 137,132 | 997,301 | 10,375,600 | 129.58 | |
| 00297 | Spring Grove - ISD #297 | 235,484 | 235,484 | 235,484 | 235,484 | (14,845) | 4,317,183 | 2,738,555 | 1,444,572 | | 0.000367 | 27,898 | 202,888 | 2,116,151 | 129.41 | |
| 00299 | Caledonia - ISD #299 | 501,463 | 501,463 | 501,463 | 501,463 | 13,246 | 8,419,769 | 5,340,983 | 2,817,339 | | 0.000716 | 54,427 | 395,825 | 4,120,731 | 129.61 | |
| 00300 | LaCrescent - ISD #300 | 706,516 | 706,516 | 706,516 | 706,516 | 14,816 | 11,929,058 | 7,567,060 | 3,991,582 | | 0.001015 | 77,156 | 561,120 | 5,843,861 | 129.49 | |
| 00306 | Laporte - ISD #306 | 235,139 | 235,139 | 235,139 | 235,139 | 15,552 | 3,787,003 | 2,402,241 | 1,267,169 | | 0.000322 | 24,477 | 178,011 | 1,856,379 | 129.40 | |
| 00308 | Nevis - ISD #308 | 363,712 | 363,712 | 363,712 | 363,712 | (3,731) | 6,336,918 | 4,019,750 | 2,120,396 | | 0.000539 | 40,972 | 297,974 | 3,103,453 | 129.53 | |
| 00309 | Park Rapids - ISD #309 | 1,228,719 | 1,228,719 | 1,228,719 | 1,228,719 | 85,405 | 19,717,660 | 12,507,670 | 6,597,726 | | 0.001678 | 127,554 | 927,645 | 9,653,705 | 129.56 | |
| 00314 | Braham - ISD #314 | 449,781 | 449,781 | 449,781 | 449,781 | 17,195 | 7,460,395 | 4,732,415 | 2,496,323 | | 0.000635 | 48,270 | 351,046 | 3,655,504 | 129.46 | |
| 00316 | Greenway Schools - ISD #316 | 719,768 | 719,768 | 719,768 | 719,768 | 17,090 | 12,118,408 | 7,687,172 | 4,054,940 | | 0.001031 | 78,372 | 569,965 | 5,934,940 | 129.52 | |
| 00317 | Deer River - ISD #317 | 807,345 | 807,345 | 807,345 | 807,345 | 35,133 | 13,317,626 | 8,447,882 | 4,456,210 | | 0.001133 | 86,126 | 626,354 | 6,522,158 | 129.53 | |
| 00318 | Grand Rapids - ISD #318 | 2,947,728 | 2,947,728 | 2,947,728 | 2,947,728 | (1,322) | 50,859,445 | 32,262,101 | 17,018,077 | | 0.004328 | 328,995 | 2,392,639 | 24,904,568 | 129.54 | |
| 00319 | Nashwauk-Keewatin - ISD #319 | 457,804 | 457,804 | 457,804 | 457,804 | 25,218 | 7,460,395 | 4,732,415 | 2,496,323 | | 0.000635 | 48,270 | 351,046 | 3,655,540 | 129.46 | |
| 00330 | Heron Lake-Okabena - ISD #330 | 220,494 | 220,494 | 220,494 | 220,494 | 6,029 | 3,698,639 | 2,346,189 | 1,237,602 | | 0.000315 | 23,945 | 174,141 | 1,812,170 | 129.47 | |
| 00332 | Mora - ISD #332 | 1,118,073 | 1,118,073 | 1,118,073 | 1,118,073 | 20,139 | 18,935,013 | 12,011,207 | 6,335,844 | | 0.001611 | 122,461 | 890,606 | 9,273,813 | 129.52 | |
| 00333 | Ogilvie - ISD #333 | 364,850 | 364,850 | 364,850 | 364,850 | 25,955 | 5,844,607 | 3,707,459 | 1,955,664 | | 0.000497 | 37,780 | 274,755 | 2,859,065 | 129.67 | |
| 00345 | New London-Spicer - ISD #345 | 995,510 | 995,510 | 995,510 | 995,510 | (35,086) | 17,773,666 | 11,274,519 | 5,947,246 | | 0.001512 | 114,935 | 835,876 | 8,701,930 | 129.56 | |
| 00347 | Willmar - ISD #347 | 2,988,724 | 2,988,724 | 2,988,724 | 2,988,724 | (38,648) | 52,210,143 | 33,118,900 | 17,470,034 | | 0.004443 | 337,737 | 2,456,214 | 25,563,213 | 129.56 | |
| 00356 | Lancaster - ISD #356 | 162,895 | 162,895 | 162,895 | 162,895 | 11,380 | 2,613,032 | 1,657,546 | 874,346 | | 0.000222 | 16,875 | 122,728 | 1,278,237 | 129.67 | |
| 00361 | International Falls - ISD #361 | 680,069 | 680,069 | 680,069 | 680,069 | 5,205 | 11,638,721 | 7,382,888 | 3,894,432 | | 0.000990 | 75,255 | 547,300 | 5,700,971 | 129.50 | |
| 00362 | Littlefork - Big Falls - ISD #362 | 203,570 | 203,570 | 203,570 | 203,570 | 2,282 | 3,471,419 | 2,202,055 | 1,161,571 | | 0.000295 | 22,425 | 163,084 | 1,699,460 | 129.57 | |
| 00363 | So Koochiching-Rainy River - ISD #363 | 266,282 | 266,282 | 266,282 | 266,282 | 1,316 | 4,569,650 | 2,898,705 | 1,529,050 | | 0.000389 | 29,570 | 215,050 | 2,236,739 | 129.60 | |
| 00378 | Dawson - ISD #378 | 421,154 | 421,154 | 421,154 | 421,154 | 4,672 | 7,182,682 | 4,556,251 | 2,403,397 | | 0.000611 | 46,445 | 337,778 | 3,514,736 | 129.63 | |
| 00381 | Lake Superior - ISD #381 | 1,126,858 | 1,126,858 | 1,126,858 | 1,126,858 | 25,997 | 18,985,506 | 12,043,236 | 6,352,740 | | 0.001616 | 122,841 | 893,370 | 9,294,844 | 129.57 | |
| 00382 | Northwest Reg Intrdst Council #382 | 121,507 | 121,507 | 121,507 | 121,507 | 18,301 | 1,779,891 | 1,129,053 | 595,569 | | 0.000151 | 11,478 | 83,477 | 873,393 | 129.27 | |
| 00390 | Lake of the Woods - ISD #390 | 335,453 | 335,453 | 335,453 | 335,453 | 16,319 | 5,503,777 | 3,491,257 | 1,841,619 | | 0.000468 | 35,575 | 258,723 | 2,697,746 | 129.41 | |
| 00391 | Cleveland - ISD #391 | 366,325 | 366,325 | 366,325 | 366,325 | 25,966 | 5,869,854 | 3,723,474 | 1,964,112 | | 0.000499 | 37,932 | 275,861 | 2,874,436 | 129.54 | |
| 00397 | Lake Agassiz Spec Ed Coop #397 | 165,779 | 165,779 | 165,779 | 165,779 | 17,194 | 2,562,538 | 1,625,517 | 857,451 | | 0.000218 | 16,571 | 120,516 | 1,257,098 | 129.31 | |
| 00398 | Midwest Spec Ed Coop #398 | 149,078 | 149,078 | 149,078 | 149,078 | (6,097) | 2,676,149 | 1,697,584 | 895,466 | | 0.000228 | 17,332 | 126,045 | 1,310,647 | 129.52 | |
| 00402 | Hendricks - ISD #402 | 127,663 | 127,663 | 127,663 | 127,663 | (4,091) | 2,272,202 | 1,441,345 | 760,301 | | 0.000193 | 14,671 | 106,696 | 1,112,914 | 129.51 | |
| 00403 | Ivanhoe - ISD #403 | 58,246 | 58,246 | 58,246 | 58,246 | 2,617 | 959,374 | 608,568 | 321,016 | | 0.000082 | 6,233 | 45,332 | 472,542 | 128.79 | |
| 00404 | Lake Benton - ISD #404 | 89,225 | 89,225 | 89,225 | 89,225 | 2,855 | 1,489,554 | 944,882 | 498,420 | | 0.000127 | 9,654 | 70,209 | 728,010 | 129.79 | |
| 00413 | Marshall - ISD #413 | 1,973,773 | 1,973,773 | 1,973,773 | 1,973,773 | 19,451 | 33,709,323 | 21,379,948 | 11,277,802 | | 0.002868 | 218,012 | 1,585,510 | 16,504,592 | 129.54 | |
| 00414 | Minneota - ISD #414 | 363,383 | 363,383 | 363,383 | 363,383 | 25,219 | 5,831,984 | 3,699,452 | 1,951,440 | | 0.000496 | 37,704 | 274,203 | 2,852,734 | 129.68 | |
| 00415 | Lynd - ISD #415 | 117,361 | 117,361 | 117,361 | 117,361 | (6,340) | 2,133,345 | 1,353,263 | 713,838 | | 0.000182 | 13,835 | 100,615 | 1,045,228 | 129.47 | |
| 00423 | Hutchinson - ISD #423 | 1,719,294 | 1,719,294 | 1,719,294 | 1,719,294 | (46,914) | 30,460,124 | 19,322,028 | 10,192,261 | | 0.002592 | 197,032 | 1,432,930 | 14,914,197 | 129.55 | |
| 00424 | Lester Prairie - ISD #424 | 258,259 | 258,259 | 258,259 | 258,259 | (6,708) | 4,569,650 | 2,898,705 | 1,529,050 | | 0.000389 | 29,570 | 215,050 | 2,235,384 | 129.67 | |
| 00432 | Mahnomen - ISD #432 | 553,602 | 553,602 | 553,602 | 553,602 | 33,913 | 8,962,573 | 5, | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | | |
|-------|---------------------------------------|---|------------|------------|------------|-----------|----------------------|-------------|------------|-------------|---------------------|------------|-----------------------------------|------------------------|-------------------------|---------------------------------|
| | | | | | | | Current Discount | | | | Pension Expense | | | | | |
| ID | Entity | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | 6.0% | Rate 7.0% | 1% Increase | 8.0% | Prop Share | debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| 00482 | Little Falls - ISD #482 | 1,686,240 | 1,686,240 | 1,686,240 | 1,686,240 | 5,669 | 28,983,193 | 18,385,153 | 9,698,065 | 0.002466 | 187,454 | 1,363,273 | 14,194,688 | 129.52 | | |
| 00484 | Pierz - ISD #484 | 814,877 | 814,877 | 814,877 | 814,877 | 21,438 | 13,683,703 | 8,680,099 | 4,578,703 | 0.001164 | 88,482 | 643,492 | 6,699,772 | 129.56 | | |
| 00485 | Royalton - ISD #485 | 481,572 | 481,572 | 481,572 | 481,572 | 10,923 | 8,116,809 | 5,148,804 | 2,715,965 | 0.000691 | 52,527 | 382,004 | 3,973,957 | 129.56 | | |
| 00486 | Swanville - ISD #486 | 202,734 | 202,734 | 202,734 | 202,734 | 10,960 | 3,307,316 | 2,097,957 | 1,106,661 | 0.000281 | 21,360 | 155,345 | 1,619,664 | 129.53 | | |
| 00487 | Upsala - ISD #487 | 269,749 | 269,749 | 269,749 | 269,749 | 20,882 | 4,291,936 | 2,722,540 | 1,436,125 | 0.000365 | 27,746 | 201,782 | 2,099,772 | 129.66 | | |
| 00492 | Austin - ISD #492 | 3,977,751 | 3,977,751 | 3,977,751 | 3,977,751 | 172,312 | 65,628,755 | 41,630,842 | 21,960,035 | 0.005585 | 424,547 | 3,087,543 | 32,133,609 | 129.56 | | |
| 00495 | Grand Meadow - ISD #495 | 273,790 | 273,790 | 273,790 | 273,790 | (10,208) | 4,897,857 | 3,106,899 | 1,638,872 | 0.000417 | 31,698 | 230,529 | 2,395,324 | 129.71 | | |
| 00497 | Lyle - ISD #497 | 198,300 | 198,300 | 198,300 | 198,300 | 11,650 | 3,218,952 | 2,041,905 | 1,077,093 | 0.000274 | 20,828 | 151,475 | 1,578,729 | 129.34 | | |
| 00499 | LeRoy - ISD #499 | 205,004 | 205,004 | 205,004 | 205,004 | 5,912 | 3,433,549 | 2,178,032 | 1,148,900 | 0.000292 | 22,197 | 161,426 | 1,684,221 | 129.32 | | |
| 00500 | Southland - ISD #500 | 286,771 | 286,771 | 286,771 | 286,771 | 15,948 | 4,670,637 | 2,962,764 | 1,562,842 | 0.000397 | 30,178 | 219,473 | 2,284,221 | 129.71 | | |
| 00505 | Fulda - ISD #505 | 283,157 | 283,157 | 283,157 | 283,157 | 9,405 | 4,721,130 | 2,994,794 | 1,579,737 | 0.000402 | 30,558 | 222,237 | 2,313,106 | 129.47 | | |
| 00507 | Nicollet - ISD #507 | 231,615 | 231,615 | 231,615 | 231,615 | 1,050 | 3,976,353 | 2,522,353 | 1,330,527 | 0.000338 | 25,693 | 186,856 | 1,946,427 | 129.59 | | |
| 00508 | St Peter - ISD #508 | 1,675,656 | 1,675,656 | 1,675,656 | 1,675,656 | 93,169 | 27,291,665 | 17,312,152 | 9,132,063 | 0.002322 | 176,508 | 1,283,666 | 13,362,722 | 129.56 | | |
| 00511 | Adrian - ISD #511 | 348,123 | 348,123 | 348,123 | 348,123 | 4,837 | 5,920,347 | 3,755,504 | 1,981,007 | 0.000504 | 38,312 | 278,625 | 2,898,561 | 129.56 | | |
| 00514 | Ellsworth - ISD #514 | 119,467 | 119,467 | 119,467 | 119,467 | 3,085 | 2,007,111 | 1,273,188 | 671,599 | 0.000171 | 12,999 | 94,534 | 983,957 | 129.39 | | |
| 00518 | Worthington - ISD #518 | 2,459,335 | 2,459,335 | 2,459,335 | 2,459,335 | 68,766 | 41,227,835 | 26,152,400 | 13,795,244 | 0.003508 | 266,662 | 1,939,320 | 20,190,695 | 129.53 | | |
| 00531 | Byron - ISD #531 | 1,397,369 | 1,397,369 | 1,397,369 | 1,397,369 | 44,715 | 23,327,936 | 14,797,806 | 7,805,760 | 0.001985 | 150,891 | 1,097,363 | 11,423,058 | 129.54 | | |
| 00533 | Dover-Eyota - ISD #533 | 711,728 | 711,728 | 711,728 | 711,728 | 10,514 | 12,093,162 | 7,671,157 | 4,046,492 | 0.001029 | 78,220 | 568,860 | 5,924,604 | 129.48 | | |
| 00534 | Stewartville - ISD #534 | 1,307,464 | 1,307,464 | 1,307,464 | 1,307,464 | 36,788 | 21,914,122 | 13,900,970 | 7,332,683 | 0.001865 | 141,769 | 1,031,024 | 10,731,966 | 129.53 | | |
| 00535 | Rochester - ISD #535 | 14,776,336 | 14,776,336 | 14,776,336 | 14,776,336 | 636,408 | 243,857,721 | 154,688,325 | 81,597,223 | 0.020751 | 1,577,398 | 11,471,729 | 119,410,624 | 129.54 | | |
| 00542 | Battle Lake Public Schools - ISD #542 | 292,886 | 292,886 | 292,886 | 292,886 | (2,826) | 5,099,830 | 3,235,018 | 1,706,454 | 0.000434 | 32,991 | 239,927 | 2,498,633 | 129.47 | | |
| 00544 | Fergus Falls - ISD #544 | 1,672,971 | 1,672,971 | 1,672,971 | 1,672,971 | 4,845 | 28,768,596 | 18,249,026 | 9,626,259 | 0.002448 | 186,086 | 1,353,322 | 14,087,206 | 129.54 | | |
| 00545 | Henning - ISD #545 | 294,032 | 294,032 | 294,032 | 294,032 | 26,136 | 4,620,143 | 2,930,734 | 1,545,946 | 0.000393 | 29,874 | 217,261 | 2,260,923 | 129.63 | | |
| 00547 | Parkers Prairie - ISD #547 | 362,990 | 362,990 | 362,990 | 362,990 | (5,182) | 6,349,541 | 4,027,758 | 2,124,620 | 0.000540 | 41,048 | 298,527 | 3,107,770 | 129.60 | | |
| 00548 | Pelican Rapids - ISD #548 | 624,977 | 624,977 | 624,977 | 624,977 | 49,659 | 9,921,947 | 6,293,872 | 3,319,982 | 0.000844 | 64,157 | 466,587 | 4,858,897 | 129.53 | | |
| 00549 | Perham - ISD #549 | 1,100,730 | 1,100,730 | 1,100,730 | 1,100,730 | 53,301 | 18,064,002 | 11,458,691 | 6,044,395 | 0.001537 | 116,836 | 849,696 | 8,846,918 | 129.52 | | |
| 00550 | Underwood - ISD #550 | 363,514 | 363,514 | 363,514 | 363,514 | 13,640 | 6,033,957 | 3,827,571 | 2,019,022 | 0.000513 | 38,996 | 283,601 | 2,957,398 | 129.42 | | |
| 00553 | New York Mills - ISD #553 | 427,751 | 427,751 | 427,751 | 427,751 | 8,342 | 7,233,175 | 4,588,281 | 2,420,292 | 0.000615 | 46,750 | 339,989 | 3,541,978 | 129.54 | | |
| 00561 | Goodridge - ISD #561 | 168,886 | 168,886 | 168,886 | 168,886 | 3,465 | 2,852,875 | 1,809,688 | 954,600 | 0.000243 | 18,472 | 134,337 | 1,397,014 | 129.54 | | |
| 00564 | Thief River Falls Public Schools #564 | 1,059,708 | 1,059,708 | 1,059,708 | 1,059,708 | (101,907) | 20,033,244 | 12,707,856 | 6,703,323 | 0.001705 | 129,606 | 942,571 | 9,812,770 | 129.50 | | |
| 00577 | Willow River - ISD #577 | 314,866 | 314,866 | 314,866 | 314,866 | 10,370 | 5,251,310 | 3,331,108 | 1,757,141 | 0.000447 | 33,979 | 247,114 | 2,573,201 | 129.45 | | |
| 00578 | Pine City - ISD #578 | 1,101,813 | 1,101,813 | 1,101,813 | 1,101,813 | 22,909 | 18,606,806 | 11,803,012 | 6,226,023 | 0.001583 | 120,333 | 875,126 | 9,113,957 | 129.50 | | |
| 00581 | Edgerton - ISD #581 | 306,842 | 306,842 | 306,842 | 306,842 | 2,350 | 5,251,310 | 3,331,108 | 1,757,141 | 0.000447 | 33,979 | 247,114 | 2,570,480 | 129.59 | | |
| 00592 | Climax - ISD #592 | 201,110 | 201,110 | 201,110 | 201,110 | 23,978 | 3,054,849 | 1,937,808 | 1,022,183 | 0.000260 | 19,764 | 143,735 | 1,494,940 | 129.62 | | |
| 00593 | Crookston - ISD #593 | 809,632 | 809,632 | 809,632 | 809,632 | 28,634 | 13,469,106 | 8,543,972 | 4,506,897 | 0.001146 | 87,114 | 633,541 | 6,597,182 | 129.51 | | |
| 00595 | East Grand Forks - ISD #595 | 1,361,471 | 1,361,471 | 1,361,471 | 1,361,471 | 87,868 | 21,964,615 | 13,933,000 | 7,349,579 | 0.001869 | 142,073 | 1,033,235 | 10,756,355 | 129.53 | | |
| 00599 | Fertile-Beltrami - ISD #599 | 335,543 | 335,543 | 335,543 | 335,543 | 8,358 | 5,642,634 | 3,579,340 | 1,888,082 | 0.000480 | 36,487 | 265,357 | 2,761,211 | 129.63 | | |
| 00600 | Fisher - ISD #600 | 196,964 | 196,964 | 196,964 | 196,964 | (663) | 3,408,302 | 2,162,017 | 1,140,452 | 0.000290 | 22,044 | 160,320 | 1,667,518 | 129.65 | | |
| 00601 | Fosston - ISD #601 | 423,351 | 423,351 | 423,351 | 423,351 | 6,134 | 7,195,305 | 4,564,258 | 2,407,621 | 0.000612 | 46,521 | 338,331 | 3,520,671 | 129.64 | | |
| 00621 | Mounds View - ISD #621 | 8,806,193 | 8,806,193 | 8,806,193 | 8,806,193 | 135,442 | 149,536,109 | 94,856,501 | 50,036,272 | 0.012724 | 967,221 | 7,034,181 | 73,223,285 | 129.54 | | |
| 00622 | North St Paul-Maplewood - ISD #622 | 8,647,824 | 8,647,824 | 8,647,824 | 8,647,824 | 310,115 | 143,792,489 | 91,213,102 | 48,114,399 | 0.012236 | 930,126 | 6,764,401 | 70,412,398 | 129.54 | | |
| 00623 | Roseville - ISD #623 | 6,284,160 | 6,284,160 | 6,284,160 | 6,284,160 | 131,337 | 106,111,813 | 67,310,801 | 35,506,070 | 0.009029 | 686,344 | 4,991,482 | 51,959,580 | 129.54 | | |
| 00624 | White Bear Lake - ISD #624 | 7,135,354 | 7,135,354 | 7,135,354 | 7,135,354 | 72,712 | 121,802,627 | 77,264,088 | 40,756,373 | 0.010365 | 787,901 | 5,730,060 | 59,643,837 | 129.54 | | |
| 00630 | Red Lake Falls - ISD #630 | 324,487 | 324,487 | 324,487 | 324,487 | 7,551 | 5,465,907 | 3,467,235 | 1,828,947 | 0.000465 | 35,347 | 257,065 | 2,679,269 | 129.41 | | |
| 00635 | Milroy - ISD #635 | 40,601 | 40,601 | 40,601 | 40,601 | (2,583) | 744,777 | 472,441 | 249,210 | 0.000063 | 4,789 | 34,828 | 366,139 | 129.03 | | |
| 00640 | Wabasso - ISD #640 | 285,427 | 285,427 | 285,427 | 285,427 | 4,357 | 4,847,363 | 3,074,869 | 1,621,976 | 0.000412 | 31,318 | 227,765 | 2,371,667 | 129.65 | | |
| 00656 | Faribault - ISD #656 | 3,174,420 | 3,174,420 | 3,174,420 | 3,174,420 | 173,402 | 51,755,702 | 32,830,631 | 17,317,974 | 0.004404 | 334,772 | 2,434,654 | 25,343,861 | 129.54 | | |
| 00659 | Northfield - ISD #659 | 3,429,353 | 3,429,353 | 3,429,353 | 3,429,353 | 134,820 | 56,817,662 | 36,041,627 | 19,011,756 | 0.004835 | 367,535 | 2,672,922 | 27,819,976 | 129.55 | | |
| 00671 | Hills-Beaver Creek - ISD #671 | 225,731 | 225,731 | 225,731 | 225,731 | (444) | 3,900,613 | 2,474,309 | 1,305,184 | 0.000332 | 25,237 | 183,539 | 1,909,880 | 129.55 | | |
| 00676 | Badger - ISD #676 | 181,475 | 181,475 | 181,475 | 181,475 | (784) | 3,143,212 | 1,993,860 | 1,051,750 | 0.000267 | 20,296 | 147,605 | 1,539,676 | 129.50 | | |
| 00682 | Roseau - ISD #682 | 740,544 | 740,544 | 740,544 | 740,544 | 6,392 | 12,661,212 | 8,031,493 | 4,236,568 | 0.001077 | 81,869 | 595,396 | 6,200,312 | 129.53 | | |
| 00690 | Warroad - ISD #690 | 725,104 | 725,104 | 725,104 | 725,104 | 1,930 | 12,471,862 | 7,911,381 | 4,173,209 | 0.001061 | 80,652 | 586,550 | 6,107,374 | 129.54 | | |
| 00695 | Chisholm - ISD #695 | 464,632 | 464,632 | 464,632 | 464,632 | 8,621 | 7,864,342 | 4,988,654 | 2,631,487 | 0.000669 | 50,854 | 369,842 | 3,851,511 | 129.52 | | |
| 00696 | Ely - ISD #696 | 376,095 | 376,095 | 376,095 | 376,095 | 10,116 | 6,311,671 | 4,003,736 | 2,111,948 | 0.000537 | 40,820 | 296,869 | 3,089,388 | 129.60 | | |
| 00698 | Floodwood - ISD #698 | 108,666 | 108,666 | 108,666 | 108,666 | (20,160) | 2,221,708 | 1,409,315 | 743,406 | 0.000189 | 14,367 | 104,484 | 1,087,410 | 129.60 | | |
| 00700 | Hermantown - ISD #700 | 1,282,501 | 1,282,501 | 1,282,501 | 1,282,501 | 26,462 | 21,661,655 | 13,740,820 | 7,248,206 | 0.001843 | 140,097 | 1,018,862 | 10,605,516 | 129.56 | | |
| 00701 | Hibbing - ISD #701 | 1,623,470 | 1,623,470 | 1,623,470 | 1,623,470 | 11,701 | 27,796,599 | 17,632,451 | 9,301,019 | 0.002365 | 179,777 | 1,307,438 | 13,610,480 | 129.55 | | |
| 00704 | Proctor - ISD #704 | 1,301,875 | 1,301,875 | 1,301,875 | 1,301,875 | 9,242 | 22,292,822 | 14,141,194 | 7,459,400 | 0.001897 | 144,201 | 1,048,714 | 10,918,010 | 129.52 | | |
| 00707 | Nett Lake - ISD #707 | 64,180 | 64,180 | 64,180 | 64,180 | (234) | 1,110,854 | 704,657 | 371,703 | 0.000095 | 7,221 | 52,519 | 541,631 | 130.10 | | |
| 00709 | Duluth - ISD #709 | 6,782,483 | 6,782,483 | 6,782,483 | 6,782,483 | 421,051 | 109,709,465 | 69,592,930 | 36,709,880 | 0.009336 | 709,681 | 5,161,200 | 53,719,844 | 129.55 | | |
| 00712 | Mountain Iron-Buhl - ISD #712 | 358,557 | 358,557 | 358,557 | 358,557 | (4,494) | 6,261,178 | 3,971,706 | 2,095,052 | 0.000533 | 40,516 | 294,657 | 3,068,945 | 129.42 | | |
| 00716 | Belle Plaine - ISD #71 | | | | | | | | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | | |
|-------|---------------------------------------|---|------------|------------|------------|-----------|----------------------|-------------|----------------------------|-------------|---------------------|------------|--|---------------------|----------------------|------------------------------|
| ID | Entity | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | 6.0% | Current Discount Rate 7.0% | 1% Increase | 8.0% | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| 00739 | Kimball - ISD #739 | 474,081 | 474,081 | 474,081 | 474,081 | 20,999 | 7,813,849 | 4,956,625 | 2,614,592 | 0.000665 | 50,550 | 367,630 | 3,823,681 | 129.63 | | |
| 00740 | Melrose - ISD #740 | 854,782 | 854,782 | 854,782 | 854,782 | 15,228 | 14,478,973 | 9,184,569 | 4,844,809 | 0.001232 | 93,651 | 681,084 | 7,091,954 | 129.51 | | |
| 00741 | Paynesville - ISD #741 | 635,420 | 635,420 | 635,420 | 635,420 | (25,535) | 11,398,878 | 7,230,746 | 3,814,178 | 0.000970 | 73,735 | 536,243 | 5,583,921 | 129.49 | | |
| 00742 | St Cloud - ISD #742 | 8,817,750 | 8,817,750 | 8,817,750 | 8,817,750 | 351,947 | 146,001,574 | 92,614,410 | 48,853,581 | 0.012424 | 944,417 | 6,868,332 | 71,489,736 | 129.55 | | |
| 00743 | Sauk Centre - ISD #743 | 856,756 | 856,756 | 856,756 | 856,756 | 36,235 | 14,150,766 | 8,976,375 | 4,734,987 | 0.001204 | 91,523 | 665,605 | 6,930,755 | 129.52 | | |
| 00745 | Albany - ISD #745 | 1,301,859 | 1,301,859 | 1,301,859 | 1,301,859 | 10,689 | 22,267,575 | 14,125,179 | 7,450,953 | 0.001895 | 144,049 | 1,047,609 | 10,902,950 | 129.55 | | |
| 00748 | Sartell - ISD #748 | 2,755,138 | 2,755,138 | 2,755,138 | 2,755,138 | 68,859 | 46,327,665 | 29,387,419 | 15,501,698 | 0.003942 | 299,653 | 2,179,247 | 22,687,914 | 129.53 | | |
| 00750 | Rocori - ISD #750 | 1,570,934 | 1,570,934 | 1,570,934 | 1,570,934 | 90,917 | 25,524,398 | 16,191,106 | 8,540,718 | 0.002172 | 165,106 | 1,200,742 | 12,498,897 | 129.54 | | |
| 00756 | Blooming Prairie - ISD #756 | 599,555 | 599,555 | 599,555 | 599,555 | 14,723 | 10,086,050 | 6,397,969 | 3,374,893 | 0.000858 | 65,221 | 474,326 | 4,939,484 | 129.53 | | |
| 00761 | Owatonna - ISD #761 | 3,749,884 | 3,749,884 | 3,749,884 | 3,749,884 | 101,081 | 62,927,360 | 39,917,243 | 21,056,122 | 0.005355 | 407,063 | 2,960,393 | 30,812,386 | 129.55 | | |
| 00763 | Medford - ISD #763 | 534,778 | 534,778 | 534,778 | 534,778 | 2,644 | 9,177,170 | 5,821,431 | 3,070,772 | 0.000781 | 59,368 | 431,759 | 4,496,499 | 129.47 | | |
| 00768 | Hancock - ISD #768 | 283,083 | 283,083 | 283,083 | 283,083 | 15,920 | 4,607,520 | 2,922,727 | 1,541,722 | 0.000392 | 29,798 | 216,708 | 2,256,559 | 129.52 | | |
| 00771 | Chokio-Alberta - ISD #771 | 154,077 | 154,077 | 154,077 | 154,077 | 8,416 | 2,512,045 | 1,593,487 | 840,555 | 0.000214 | 16,267 | 118,305 | 1,233,141 | 129.22 | | |
| 00775 | Kerkhoven-Murdock-Sunburg - ISD #775 | 550,545 | 550,545 | 550,545 | 550,545 | 43,298 | 8,747,976 | 5,549,177 | 2,927,160 | 0.000744 | 56,556 | 411,304 | 4,283,357 | 129.55 | | |
| 00777 | Benson - ISD #777 | 586,032 | 586,032 | 586,032 | 586,032 | 36,332 | 9,480,130 | 6,013,611 | 3,172,146 | 0.000807 | 61,345 | 446,132 | 4,639,137 | 129.63 | | |
| 00786 | Bertha-Hewitt - ISD #786 | 345,099 | 345,099 | 345,099 | 345,099 | 11,327 | 5,756,244 | 3,651,407 | 1,926,097 | 0.000490 | 37,248 | 270,886 | 2,817,074 | 129.62 | | |
| 00787 | Browerville - ISD #787 | 324,816 | 324,816 | 324,816 | 324,816 | (21,399) | 5,970,841 | 3,787,534 | 1,997,903 | 0.000508 | 38,616 | 280,837 | 2,925,036 | 129.49 | | |
| 00801 | Browns Valley - ISD #801 | 114,427 | 114,427 | 114,427 | 114,427 | (7,810) | 2,108,098 | 1,337,248 | 705,391 | 0.000179 | 13,607 | 98,956 | 1,031,379 | 129.66 | | |
| 00803 | Wheaton - ISD #803 | 295,680 | 295,680 | 295,680 | 295,680 | 10,948 | 4,910,480 | 3,114,906 | 1,643,096 | 0.000418 | 31,774 | 231,082 | 2,402,146 | 129.67 | | |
| 00811 | Wabasha-Kellogg - ISD #811 | 610,159 | 610,159 | 610,159 | 610,159 | 55,337 | 9,568,493 | 6,069,663 | 3,201,713 | 0.000814 | 61,877 | 450,002 | 4,687,230 | 129.49 | | |
| 00813 | Lake City - ISD #813 | 825,933 | 825,933 | 825,933 | 825,933 | 22,246 | 13,860,430 | 8,792,203 | 4,637,838 | 0.001179 | 89,622 | 651,784 | 6,785,468 | 129.57 | | |
| 00815 | Prinsburg - ISD #815 | 16,998 | 16,998 | 16,998 | 16,998 | (2,766) | 340,830 | 216,202 | 114,045 | 0.000029 | 2,204 | 16,032 | 169,832 | 127.30 | | |
| 00818 | Verndale - ISD #818 | 301,843 | 301,843 | 301,843 | 301,843 | (12,164) | 5,415,414 | 3,435,205 | 1,812,051 | 0.000461 | 35,043 | 254,854 | 2,649,400 | 129.66 | | |
| 00820 | Sebeka - ISD #820 | 363,465 | 363,465 | 363,465 | 363,465 | 17,982 | 5,958,217 | 3,779,526 | 1,993,679 | 0.000507 | 38,540 | 280,284 | 2,920,528 | 129.41 | | |
| 00821 | Menahga - ISD #821 | 512,962 | 512,962 | 512,962 | 512,962 | (25,026) | 9,278,156 | 5,885,491 | 3,104,564 | 0.000790 | 60,052 | 436,734 | 4,543,825 | 129.53 | | |
| 00829 | Waseca - ISD #829 | 1,365,177 | 1,365,177 | 1,365,177 | 1,365,177 | 21,308 | 23,176,456 | 14,701,717 | 7,755,073 | 0.001972 | 149,903 | 1,090,176 | 11,347,962 | 129.55 | | |
| 00831 | Forest Lake - ISD #831 | 4,102,231 | 4,102,231 | 4,102,231 | 4,102,231 | (6,239) | 70,854,819 | 44,945,935 | 23,708,728 | 0.006029 | 458,297 | 3,332,999 | 34,698,393 | 129.53 | | |
| 00832 | Mahtomedi - ISD #832 | 2,329,305 | 2,329,305 | 2,329,305 | 2,329,305 | 21,449 | 39,801,397 | 25,247,556 | 13,317,944 | 0.003387 | 257,465 | 1,872,428 | 19,489,652 | 129.54 | | |
| 00833 | South Washington County - ISD #833 | 13,564,489 | 13,564,489 | 13,564,489 | 13,564,489 | (674,983) | 245,574,495 | 155,777,341 | 82,171,673 | 0.020897 | 1,588,496 | 11,552,442 | 120,252,038 | 129.54 | | |
| 00834 | Stillwater - ISD #834 | 5,858,825 | 5,858,825 | 5,858,825 | 5,858,825 | (89,784) | 102,589,900 | 65,076,717 | 34,327,603 | 0.008730 | 663,615 | 4,826,187 | 50,236,067 | 129.54 | | |
| 00836 | Butterfield - ISD #836 | 201,988 | 201,988 | 201,988 | 201,988 | 11,679 | 3,282,069 | 2,081,942 | 1,098,213 | 0.000279 | 21,208 | 154,239 | 1,609,568 | 129.35 | | |
| 00837 | Madelia - ISD #837 | 423,891 | 423,891 | 423,891 | 423,891 | 23,510 | 6,904,968 | 4,380,087 | 2,310,471 | 0.000588 | 44,697 | 325,063 | 3,379,412 | 129.61 | | |
| 00840 | St James - ISD #840 | 708,728 | 708,728 | 708,728 | 708,728 | 14,836 | 11,966,928 | 7,591,083 | 4,004,253 | 0.001018 | 77,384 | 562,779 | 5,856,823 | 129.61 | | |
| 00846 | Breckenridge - ISD #846 | 432,898 | 432,898 | 432,898 | 432,898 | 9,828 | 7,296,292 | 4,628,318 | 2,441,412 | 0.000621 | 47,206 | 343,306 | 3,572,686 | 129.55 | | |
| 00850 | Rothsay - ISD #850 | 168,083 | 168,083 | 168,083 | 168,083 | 9,248 | 2,739,265 | 1,737,621 | 916,585 | 0.000233 | 17,712 | 128,809 | 1,339,245 | 129.75 | | |
| 00852 | Campbell-Tintah - ISD #852 | 101,093 | 101,093 | 101,093 | 101,093 | (2,846) | 1,192,515 | 1,137,061 | 599,793 | 0.000153 | 11,630 | 84,583 | 879,724 | 129.25 | | |
| 00857 | Lewiston - ISD #857 | 522,918 | 522,918 | 522,918 | 522,918 | 7,623 | 8,886,833 | 5,637,260 | 2,973,623 | 0.000756 | 57,468 | 417,938 | 4,350,779 | 129.57 | | |
| 00858 | St Charles - ISD #858 | 681,560 | 681,560 | 681,560 | 681,560 | 3,771 | 11,689,215 | 7,414,918 | 3,911,328 | 0.000995 | 75,635 | 550,064 | 5,724,209 | 129.54 | | |
| 00861 | Winona Area Public Schools - ISD #861 | 2,165,975 | 2,165,975 | 2,165,975 | 2,165,975 | 48,425 | 36,519,328 | 23,165,614 | 12,219,731 | 0.003108 | 236,256 | 1,718,189 | 17,881,535 | 129.55 | | |
| 00876 | Annandale - ISD #876 | 1,383,264 | 1,383,264 | 1,383,264 | 1,383,264 | 52,569 | 22,949,236 | 14,557,582 | 7,679,743 | 0.001953 | 148,458 | 1,079,673 | 11,239,544 | 129.52 | | |
| 00877 | Buffalo - ISD #877 | 3,724,554 | 3,724,554 | 3,724,554 | 3,724,554 | (6,957) | 64,353,798 | 40,822,087 | 21,533,422 | 0.005476 | 416,261 | 3,027,285 | 31,511,954 | 129.54 | | |
| 00879 | Delano - ISD #879 | 1,504,880 | 1,504,880 | 1,504,880 | 1,504,880 | (3,680) | 26,016,708 | 16,503,398 | 8,705,450 | 0.002214 | 168,298 | 1,223,961 | 12,736,894 | 129.57 | | |
| 00881 | Maple Lake - ISD #881 | 539,129 | 539,129 | 539,129 | 539,129 | 9,195 | 9,139,300 | 5,797,409 | 3,058,101 | 0.000778 | 59,140 | 430,100 | 4,476,451 | 129.51 | | |
| 00882 | Monticello - ISD #882 | 3,373,135 | 3,373,135 | 3,373,135 | 3,373,135 | 18,582 | 57,852,776 | 36,698,240 | 19,358,115 | 0.004923 | 374,224 | 2,721,571 | 28,326,559 | 129.55 | | |
| 00883 | Rockford - ISD #883 | 1,065,761 | 1,065,761 | 1,065,761 | 1,065,761 | 14,670 | 18,127,119 | 11,498,728 | 6,065,515 | 0.001542 | 117,216 | 852,460 | 8,875,791 | 129.55 | | |
| 00885 | St Michael - ISD #885 | 4,169,519 | 4,169,519 | 4,169,519 | 4,169,519 | (85,340) | 73,379,487 | 46,547,429 | 24,553,507 | 0.006244 | 474,641 | 3,451,857 | 35,929,976 | 129.55 | | |
| 00891 | Canby - ISD #891 | 333,445 | 333,445 | 333,445 | 333,445 | (1,790) | 5,781,491 | 3,667,422 | 1,934,544 | 0.000492 | 37,400 | 271,991 | 2,827,950 | 129.68 | | |
| 00911 | Cambridge-Isanti - ISD #911 | 2,917,552 | 2,917,552 | 2,917,552 | 2,917,552 | (7,343) | 50,442,875 | 31,997,854 | 16,878,688 | 0.004292 | 326,259 | 2,372,737 | 24,699,029 | 129.55 | | |
| 00912 | Milaca - ISD #912 | 1,038,104 | 1,038,104 | 1,038,104 | 1,038,104 | (83,255) | 19,338,960 | 12,267,446 | 6,471,009 | 0.001646 | 125,122 | 909,955 | 9,469,652 | 129.54 | | |
| 00914 | Ulen - Hitterdal - ISD #914 | 227,837 | 227,837 | 227,837 | 227,837 | 8,980 | 3,774,379 | 2,394,234 | 1,262,945 | 0.000321 | 24,401 | 177,458 | 1,849,928 | 129.42 | | |
| 00915 | Southern Plains #915 | 364,194 | 364,194 | 364,194 | 364,194 | 18,713 | 5,958,217 | 3,779,526 | 1,993,679 | 0.000507 | 38,540 | 280,284 | 2,914,580 | 129.68 | | |
| 00916 | NE Metro Interm School Dist. #916 | 1,871,298 | 1,871,298 | 1,871,298 | 1,871,298 | (570,507) | 42,111,469 | 26,712,923 | 14,090,917 | 0.003583 | 272,364 | 1,980,782 | 20,619,664 | 129.55 | | |
| 00917 | Interm School District #917 | 2,045,698 | 2,045,698 | 2,045,698 | 2,045,698 | (13,292) | 35,509,461 | 22,525,016 | 11,881,819 | 0.003022 | 229,719 | 1,670,646 | 17,385,827 | 129.56 | | |
| 00920 | Metro ECSU #920 | 100,462 | 100,462 | 100,462 | 100,462 | (12,260) | 1,943,995 | 1,233,151 | 650,480 | 0.000165 | 12,543 | 91,217 | 949,964 | 129.81 | | |
| 00921 | Southeast Service Coop #921 | 182,204 | 182,204 | 182,204 | 182,204 | (53) | 3,143,212 | 1,993,860 | 1,051,750 | 0.000267 | 20,296 | 147,605 | 1,541,115 | 129.38 | | |
| 00922 | South Central Serv Coop #922 | 95,068 | 95,068 | 95,068 | 95,068 | 7,967 | 1,502,178 | 952,889 | 502,644 | 0.000128 | 9,730 | 70,762 | 738,477 | 129.03 | | |
| 00923 | Resource Training and Solutions #923 | 199,054 | 199,054 | 199,054 | 199,054 | 10,209 | 3,256,822 | 2,065,928 | 1,089,765 | 0.000277 | 21,056 | 153,133 | 1,592,530 | 129.73 | | |
| 00924 | North Central Service Coop #924 | 270,675 | 270,675 | 270,675 | 270,675 | 4,244 | 4,594,896 | 2,914,719 | 1,537,498 | 0.000391 | 29,722 | 216,156 | 2,251,607 | 129.45 | | |
| 00925 | Sourcwell Technology #925 | 70,072 | 70,072 | 70,072 | 70,072 | 537 | 1,199,217 | 760,710 | 401,270 | 0.000102 | 7,754 | 56,388 | 584,676 | 130.11 | | |
| 00926 | Lakes Country Serv Coop #926 | 379,684 | 379,684 | 379,684 | 379,684 | 18,830 | 6,223,308 | 3,947,683 | 2,082,381 | 0.000530 | 40,288 | 292,999 | 3,047,770 | 129.53 | | |
| 00927 | Northeast Service Coop #927 | 62,024 | 62,024 | 62,024 | 62,024 | (5,314) | 1,161,347 | 736,687 | 388,598 | 0.000099 | 7,526 | 54,730 | 570,372 | 129.16 | | |
| 00928 | Northwest MN Service Co-op #928 | 195,317 | 195,317 | 195,317 | 195,317 | 14,522 | 3,117,965 | 1,977,845 | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | |
|-------|--|---|-----------|-----------|-----------|-----------|----------------------|-----------------------|------------|------------------|---------------------|--|---------------------|----------------------|------------------------------|
| ID | Entity | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | 6.0% Current Discount | 7.0% Rate | 8.0% 1% Increase | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| 02071 | Lake Crystal-Wellcome Memorial ISD #2071 | 614,406 | 614,406 | 614,406 | 614,406 | 6,150 | 10,489,997 | 6,654,208 | 3,510,058 | 0.000893 | 67,882 | 493,675 | 5,134,664 | 129.59 | |
| 02125 | Triton Schools - ISD #2125 | 701,254 | 701,254 | 701,254 | 701,254 | 23,461 | 11,689,215 | 7,414,918 | 3,911,328 | 0.000995 | 75,635 | 550,064 | 5,726,283 | 129.49 | |
| 02134 | United South Central - ISD #2134 | 510,552 | 510,552 | 510,552 | 510,552 | (7,674) | 8,937,326 | 5,669,289 | 2,990,518 | 0.000761 | 57,848 | 420,702 | 4,379,209 | 129.46 | |
| 02135 | Maple River - ISD #2135 | 529,787 | 529,787 | 529,787 | 529,787 | (12,591) | 9,353,896 | 5,933,536 | 3,129,907 | 0.000796 | 60,508 | 440,051 | 4,581,139 | 129.52 | |
| 02137 | Kingsland - ISD #2137 | 355,458 | 355,458 | 355,458 | 355,458 | 8,513 | 5,983,464 | 3,795,541 | 2,002,127 | 0.000509 | 38,692 | 281,389 | 2,929,305 | 129.57 | |
| 02142 | St Louis County Schools - ISD #2142 | 1,642,311 | 1,642,311 | 1,642,311 | 1,642,311 | 41,521 | 27,607,249 | 17,512,339 | 9,237,661 | 0.002349 | 178,560 | 1,298,592 | 13,520,827 | 129.52 | |
| 02143 | Waterville-Elysian-Morristown ISD #2143 | 511,920 | 511,920 | 511,920 | 511,920 | 1,748 | 8,798,469 | 5,581,207 | 2,944,056 | 0.000749 | 56,936 | 414,068 | 4,308,813 | 129.53 | |
| 02144 | Chisago Lakes Area - ISD #2144 | 2,113,484 | 2,113,484 | 2,113,484 | 2,113,484 | (6,261) | 36,557,198 | 23,189,636 | 12,232,403 | 0.003111 | 236,484 | 1,719,847 | 17,904,089 | 129.52 | |
| 02149 | Minnewaska Area - ISD #2149 | 1,043,746 | 1,043,746 | 1,043,746 | 1,043,746 | 69,510 | 16,801,668 | 10,657,944 | 5,622,006 | 0.001430 | 108,702 | 790,544 | 8,227,410 | 129.54 | |
| 02155 | Wadena-Deer Creek - ISD #2155 | 756,377 | 756,377 | 756,377 | 756,377 | 41,255 | 12,333,005 | 7,823,299 | 4,126,746 | 0.001049 | 79,740 | 579,916 | 6,038,873 | 129.55 | |
| 02159 | Buffalo Lake-Hector - ISD #2159 | 329,151 | 329,151 | 329,151 | 329,151 | (13,403) | 5,907,724 | 3,747,496 | 1,976,783 | 0.000503 | 38,236 | 278,072 | 2,890,420 | 129.65 | |
| 02164 | Dilworth-Glyndon-Felton - ISD #2164 | 1,017,923 | 1,017,923 | 1,017,923 | 1,017,923 | 4,898 | 17,470,705 | 11,082,340 | 5,845,872 | 0.001487 | 113,035 | 822,055 | 8,554,928 | 129.54 | |
| 02165 | Hinckley-Finlayson - ISD #2165 | 630,937 | 630,937 | 630,937 | 630,937 | (20,503) | 11,234,774 | 7,126,649 | 3,759,267 | 0.000956 | 72,671 | 528,503 | 5,498,873 | 129.60 | |
| 02167 | Lakeview - ISD #2167 | 462,353 | 462,353 | 462,353 | 462,353 | 14,395 | 7,725,485 | 4,900,572 | 2,585,024 | 0.000657 | 49,942 | 363,208 | 3,780,827 | 129.62 | |
| 02168 | NRHEG - ISD #2168 | 564,011 | 564,011 | 564,011 | 564,011 | 26,753 | 9,265,533 | 5,877,484 | 3,100,340 | 0.000788 | 59,900 | 435,628 | 4,536,415 | 129.56 | |
| 02169 | Murray County Central - ISD #2169 | 508,773 | 508,773 | 508,773 | 508,773 | 19,092 | 8,445,016 | 5,356,998 | 2,825,786 | 0.000719 | 54,655 | 397,483 | 4,135,144 | 129.55 | |
| 02170 | Staples-Motley - ISD #2170 | 548,457 | 548,457 | 548,457 | 548,457 | (32,714) | 10,022,934 | 6,357,932 | 3,353,773 | 0.000853 | 64,841 | 471,562 | 4,905,024 | 129.62 | |
| 02171 | Kittson Central - ISD #2171 | 210,266 | 210,266 | 210,266 | 210,266 | (2,734) | 3,673,393 | 2,330,174 | 1,229,154 | 0.000313 | 23,793 | 173,035 | 1,798,861 | 129.54 | |
| 02172 | Kenyon-Wanamingo - ISD #2172 | 431,555 | 431,555 | 431,555 | 431,555 | (1,764) | 7,473,018 | 4,740,423 | 2,500,546 | 0.000636 | 48,346 | 351,598 | 3,662,014 | 129.45 | |
| 02174 | Pine River-Barckus - ISD #2174 | 679,814 | 679,814 | 679,814 | 679,814 | 27,641 | 11,247,398 | 7,134,657 | 3,763,491 | 0.000957 | 72,747 | 529,056 | 5,508,165 | 129.53 | |
| 02176 | Warren-Alvarado-Oslo - ISD #2176 | 391,551 | 391,551 | 391,551 | 391,551 | 13,132 | 6,526,268 | 4,139,863 | 2,183,754 | 0.000555 | 42,189 | 306,819 | 3,197,494 | 129.47 | |
| 02180 | MACCRAY - ISD #2180 | 539,088 | 539,088 | 539,088 | 539,088 | 12,813 | 9,076,183 | 5,757,372 | 3,036,981 | 0.000772 | 58,684 | 426,783 | 4,443,106 | 129.58 | |
| 02184 | Luverne - ISD #2184 | 868,977 | 868,977 | 868,977 | 868,977 | (586) | 14,996,530 | 9,512,876 | 5,017,988 | 0.001276 | 96,996 | 705,408 | 7,341,595 | 129.58 | |
| 02190 | Yellow Medicine East - ISD #2190 | 359,319 | 359,319 | 359,319 | 359,319 | (6,659) | 6,311,671 | 4,003,736 | 2,111,948 | 0.000537 | 40,820 | 296,869 | 3,088,897 | 129.62 | |
| 02198 | Fillmore Central - ISD #2198 | 410,024 | 410,024 | 410,024 | 410,024 | 10,378 | 6,892,345 | 4,372,079 | 2,306,247 | 0.000586 | 44,545 | 323,957 | 3,377,938 | 129.43 | |
| 02215 | Norman County East - ISD #2215 | 183,106 | 183,106 | 183,106 | 183,106 | (14,522) | 3,408,302 | 2,162,017 | 1,140,452 | 0.000290 | 22,044 | 160,320 | 1,671,894 | 129.32 | |
| 02310 | Sibley East - ISD #2310 | 605,236 | 605,236 | 605,236 | 605,236 | (30,833) | 10,969,684 | 6,958,492 | 3,670,566 | 0.000933 | 70,922 | 515,788 | 5,372,662 | 129.52 | |
| 02311 | Clearbrook-Gonvick - ISD #2311 | 305,318 | 305,318 | 305,318 | 305,318 | 6,679 | 5,150,324 | 3,267,048 | 1,723,350 | 0.000438 | 33,295 | 242,139 | 2,523,945 | 129.44 | |
| 02342 | West Central Area - ISD #2342 | 575,321 | 575,321 | 575,321 | 575,321 | 5,128 | 9,833,583 | 6,237,820 | 3,290,415 | 0.000837 | 63,625 | 462,717 | 4,814,724 | 129.56 | |
| 02358 | Tri-County - ISD #2358 | 180,556 | 180,556 | 180,556 | 180,556 | 15,136 | 2,852,875 | 1,809,688 | 954,600 | 0.000243 | 18,472 | 134,337 | 1,399,400 | 129.32 | |
| 02364 | Belgrade-Brocton-Elrosa - ISD #2364 | 435,119 | 435,119 | 435,119 | 435,119 | 9,122 | 7,346,785 | 4,660,348 | 2,458,307 | 0.000625 | 47,510 | 345,517 | 3,599,149 | 129.48 | |
| 02365 | Gibbon-Fairfax-Winthrop - ISD #2365 | 451,371 | 451,371 | 451,371 | 451,371 | 7,074 | 7,662,369 | 4,860,535 | 2,563,905 | 0.000652 | 49,562 | 360,444 | 3,754,712 | 129.45 | |
| 02396 | Atwater-Cosmos-Grove City - ISD #2396 | 651,031 | 651,031 | 651,031 | 651,031 | 28,869 | 10,729,841 | 6,806,350 | 3,590,312 | 0.000913 | 69,402 | 504,732 | 5,251,067 | 129.62 | |
| 02397 | Le Sueur-Henderson - ISD #2397 | 587,172 | 587,172 | 587,172 | 587,172 | 876 | 10,111,297 | 6,413,984 | 3,383,341 | 0.000860 | 65,373 | 475,432 | 4,951,319 | 129.54 | |
| 02448 | Martin County West - ISD #2448 | 424,310 | 424,310 | 424,310 | 424,310 | (13,399) | 7,548,759 | 4,788,468 | 2,525,890 | 0.000642 | 48,802 | 354,915 | 3,696,667 | 129.53 | |
| 02527 | Norman County West - ISD #2527 | (49,499) | (49,499) | (49,499) | (49,499) | (58,284) | 151,480 | 96,090 | 50,687 | 0.000013 | 988 | 74,187 | 74,269 | 129.38 | |
| 02534 | BOLD - ISD #2534 | 370,309 | 370,309 | 370,309 | 370,309 | (60) | 6,387,411 | 4,051,780 | 2,137,291 | 0.000544 | 41,352 | 300,738 | 3,129,305 | 129.48 | |
| 02536 | Granada-Huntley-E Chain - ISD #2536 | 216,682 | 216,682 | 216,682 | 216,682 | 16,860 | 3,446,172 | 2,186,040 | 1,153,124 | 0.000293 | 22,273 | 161,979 | 1,686,127 | 129.65 | |
| 02580 | East Central - ISD #2580 | 565,395 | 565,395 | 565,395 | 565,395 | 34,729 | 9,151,923 | 5,805,416 | 3,062,325 | 0.000779 | 59,216 | 430,653 | 4,481,835 | 129.53 | |
| 02609 | Win-E-Mac - ISD #2609 | 284,665 | 284,665 | 284,665 | 284,665 | 6,522 | 4,796,870 | 3,042,839 | 1,605,080 | 0.000408 | 31,014 | 225,554 | 2,346,271 | 129.69 | |
| 02683 | Greenbush-Middle River - ISD #2683 | 153,004 | 153,004 | 153,004 | 153,004 | (27,057) | 3,105,342 | 1,969,838 | 1,039,078 | 0.000264 | 20,068 | 145,947 | 1,520,312 | 129.57 | |
| 02687 | Howard Lake-Waverly-Winsted - ISD #2687 | 807,814 | 807,814 | 807,814 | 807,814 | (6,122) | 14,037,156 | 8,904,308 | 4,696,972 | 0.001194 | 90,763 | 660,076 | 6,875,348 | 129.51 | |
| 02689 | Pipestone Area Schools - ISD #2689 | 791,634 | 791,634 | 791,634 | 791,634 | 54,553 | 12,711,705 | 8,063,523 | 4,253,463 | 0.001082 | 82,249 | 598,160 | 6,221,487 | 129.61 | |
| 02711 | Mesabi East - ISD #2711 | 621,283 | 621,283 | 621,283 | 621,283 | (14,789) | 10,969,684 | 6,958,492 | 3,670,566 | 0.000933 | 70,922 | 515,788 | 5,372,062 | 129.53 | |
| 02752 | Fairmont-Ceylon - ISD #2752 | 1,223,679 | 1,223,679 | 1,223,679 | 1,223,679 | 74,510 | 19,818,647 | 12,571,729 | 6,631,517 | 0.001686 | 128,162 | 932,068 | 9,702,686 | 129.57 | |
| 02753 | Long Prairie-Grey Eagle - ISD #2753 | 706,187 | 706,187 | 706,187 | 706,187 | 43,767 | 11,424,125 | 7,246,761 | 3,822,626 | 0.000972 | 73,887 | 537,349 | 5,592,314 | 129.58 | |
| 02754 | Cedar Mountain - ISD #2754 | 277,363 | 277,363 | 277,363 | 277,363 | (49) | 4,784,247 | 3,034,832 | 1,600,857 | 0.000407 | 30,938 | 225,001 | 2,340,875 | 129.65 | |
| 02769 | Morris Area Schools - ISD #2769 | 693,346 | 693,346 | 693,346 | 693,346 | 5,306 | 11,865,941 | 7,527,023 | 3,970,462 | 0.001010 | 76,776 | 558,356 | 5,811,331 | 129.52 | |
| 02805 | Zumbrota-Mazeppa - ISD #2805 | 847,381 | 847,381 | 847,381 | 847,381 | 17,343 | 14,314,870 | 9,080,472 | 4,789,898 | 0.001218 | 92,587 | 673,344 | 7,006,595 | 129.60 | |
| 02835 | Janesville-Waldorf-Pemberton - ISD #2835 | 526,426 | 526,426 | 526,426 | 526,426 | 23,571 | 8,672,236 | 5,501,133 | 2,901,817 | 0.000738 | 56,099 | 407,987 | 4,244,460 | 129.61 | |
| 02853 | Lac qui Parle Valley - ISD #2853 | 589,558 | 589,558 | 589,558 | 589,558 | (14,308) | 10,414,257 | 6,606,164 | 3,484,714 | 0.000886 | 67,350 | 489,805 | 5,099,089 | 129.56 | |
| 02854 | Ada-Borup - ISD #2854 | (305,724) | (305,724) | (305,724) | (305,724) | (360,623) | 946,751 | 600,560 | 316,792 | 0.000081 | 6,157 | 44,779 | 463,201 | 129.65 | |
| 02856 | Stephen-Argyle - ISD #2856 | 252,136 | 252,136 | 252,136 | 252,136 | 12,788 | 4,127,833 | 2,618,443 | 1,381,214 | 0.000351 | 26,681 | 194,043 | 2,021,391 | 129.54 | |
| 02859 | Glencoe-Silver Lake - ISD #2859 | 1,075,758 | 1,075,758 | 1,075,758 | 1,075,758 | 43,702 | 17,798,912 | 11,290,534 | 5,955,693 | 0.001515 | 115,163 | 837,534 | 8,718,513 | 129.50 | |
| 02860 | Blue Earth Area Public Schools #2860 | 680,011 | 680,011 | 680,011 | 680,011 | 10,273 | 11,550,358 | 7,326,836 | 3,864,865 | 0.000983 | 74,723 | 543,430 | 5,658,501 | 129.48 | |
| 02884 | Red Rock Central - ISD #2884 | 331,035 | 331,035 | 331,035 | 331,035 | 15,563 | 5,440,660 | 3,451,220 | 1,820,499 | 0.000463 | 35,195 | 255,959 | 2,663,249 | 129.59 | |
| 02886 | Glenville-Emmons - ISD #2886 | 160,060 | 160,060 | 160,060 | 160,060 | 1,224 | 2,739,265 | 1,737,621 | 916,585 | 0.000233 | 17,712 | 128,809 | 1,341,559 | 129.52 | |
| 02888 | Clinton-Graceville-Beardsley - ISD #2888 | 211,643 | 211,643 | 211,643 | 211,643 | 5,961 | 3,547,159 | 2,250,099 | 1,186,915 | 0.000302 | 22,957 | 166,954 | 1,734,844 | 129.70 | |
| 02889 | Lake Park-Audubon District - ISD #2889 | 457,829 | 457,829 | 457,829 | 457,829 | 23,046 | 7,498,265 | 4,756,438 | 2,508,994 | 0.000638 | 48,498 | 352,704 | 3,670,108 | 129.60 | |
| 02890 | Renville County West - ISD #2890 | 371,973 | 371,973 | 371,973 | 371,973 | (16,694) | 6,702,995 | 4,251,967 | 2,242,889 | 0.000570 | 43,329 | 315,112 | 3,284,353 | 129.46 | |
| 02895 | Jackson County Central Schools ISD #2895 | 817,345 | 817,345 | 817,345 | 817,345 | (982) | 14,112,896 | 8,952,353 | 4,722,316 | 0.001201 | 91,295 | 663,946 | 6,911,739 | 129.52 | |
| 02897 | Redwood Area Schools - ISD #2897 | 766,434 | 766,434 | 766,434 | 766,434 | 77 | 13,216,639 | 8,383,822 | 4,422,419 | 0.001125 | 85 | | | | |

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | |
|-------|---------------------------------------|---|-----------|-----------|-----------|-----------|----------------------|-------------------------------|-----------|-------------|---------------------|------------|--|------------------------|-------------------------|
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | Current Discount Rate 7.0% | | 1% Increase | 8.0% | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll |
| 02908 | Brandon/Evansville - ISD #2908 | 363,293 | 363,293 | 363,293 | 363,293 | 33,179 | 5,693,127 | 3,611,369 | 1,904,977 | 0.000484 | 36,792 | 267,569 | 2,787,818 | 129.54 | |
| 02909 | Rock Ridge Public Schools | 1,793,227 | 1,793,227 | 1,793,227 | 1,793,227 | 198,294 | 27,506,262 | 17,448,279 | 9,203,869 | 0.002341 | 177,952 | 1,294,170 | 13,466,823 | 129.56 | |
| 02910 | Ada-Borup West Public Schools | 814,177 | 814,177 | 814,177 | 814,177 | 407,939 | 7,005,955 | 4,444,146 | 2,344,262 | 0.000596 | 45,305 | 329,485 | 3,430,827 | 129.54 | |
| 03333 | Pine Point - ISD #3333 | 106,936 | 106,936 | 106,936 | 106,936 | 2,266 | 1,805,138 | 1,145,068 | 604,017 | 0.000154 | 11,706 | 85,135 | 886,978 | 129.10 | |
| 04000 | City Academy | 85,545 | 85,545 | 85,545 | 85,545 | 2,104 | 1,439,061 | 912,852 | 481,524 | 0.000122 | 9,274 | 67,445 | 703,585 | 129.74 | |
| 04001 | Bluffview Montessori | 110,640 | 110,640 | 110,640 | 110,640 | 848 | 1,893,501 | 1,201,121 | 633,584 | 0.000161 | 12,238 | 89,005 | 927,098 | 129.56 | |
| 04003 | New Heights School | 95,036 | 95,036 | 95,036 | 95,036 | 10,859 | 1,451,684 | 920,859 | 485,748 | 0.000124 | 9,426 | 68,551 | 712,374 | 129.27 | |
| 04004 | Cedar-Riverside Community School | (77,748) | (77,748) | (77,748) | (77,748) | (104,099) | 454,440 | 288,269 | 152,060 | 0.000039 | 2,965 | 21,560 | 224,952 | 128.15 | |
| 04005 | Metro Deaf School | 414,417 | 414,417 | 414,417 | 414,417 | 13,306 | 6,917,591 | 4,388,094 | 2,314,695 | 0.000589 | 44,773 | 325,616 | 3,386,019 | 129.59 | |
| 04007 | New Country Charter School | 172,410 | 172,410 | 172,410 | 172,410 | 17,966 | 2,663,525 | 1,689,576 | 891,242 | 0.000227 | 17,256 | 125,492 | 1,302,638 | 129.70 | |
| 04008 | PACT Charter School | 339,108 | 339,108 | 339,108 | 339,108 | 19,242 | 5,516,400 | 3,499,265 | 1,845,843 | 0.000469 | 35,651 | 259,276 | 2,702,386 | 129.49 | |
| 04011 | Athlos Leadership Academy | 518,493 | 518,493 | 518,493 | 518,493 | 7,587 | 8,811,093 | 5,589,215 | 2,948,279 | 0.000750 | 57,012 | 414,621 | 4,312,170 | 129.61 | |
| 04015 | Community of Peace | 552,579 | 552,579 | 552,579 | 552,579 | (5,904) | 9,631,610 | 6,109,700 | 3,222,833 | 0.000820 | 62,333 | 453,319 | 4,714,484 | 129.59 | |
| 04016 | World Learner School | 126,777 | 126,777 | 126,777 | 126,777 | 8,933 | 2,032,358 | 1,289,203 | 680,047 | 0.000173 | 13,151 | 95,639 | 994,544 | 129.63 | |
| 04017 | MN Transitions Charter School | 991,869 | 991,869 | 991,869 | 991,869 | 25,686 | 16,662,811 | 10,569,862 | 5,575,543 | 0.001418 | 107,790 | 783,910 | 8,157,278 | 129.58 | |
| 04018 | Achieve Language Academy | 387,535 | 387,535 | 387,535 | 387,535 | 42,050 | 5,958,217 | 3,779,526 | 1,993,679 | 0.000507 | 38,540 | 280,284 | 2,918,153 | 129.52 | |
| 04020 | Duluth Edison Charter School | 809,585 | 809,585 | 809,585 | 809,585 | (32,166) | 14,516,843 | 9,208,592 | 4,857,480 | 0.001235 | 93,879 | 682,742 | 7,108,345 | 129.55 | |
| 04025 | Cyber Village Academy | 199,989 | 199,989 | 199,989 | 199,989 | (7,156) | 3,572,406 | 2,266,114 | 1,195,363 | 0.000304 | 23,109 | 168,060 | 1,747,566 | 129.67 | |
| 04026 | ECHO Charter School | 50,075 | 50,075 | 50,075 | 50,075 | 7,620 | 732,154 | 464,433 | 244,986 | 0.000062 | 4,713 | 34,275 | 359,892 | 129.05 | |
| 04027 | Higher Ground | 568,354 | 568,354 | 568,354 | 568,354 | 34,026 | 9,215,040 | 5,845,454 | 3,083,444 | 0.000784 | 59,596 | 433,417 | 4,510,084 | 129.61 | |
| 04029 | St Paul City School | 442,855 | 442,855 | 442,855 | 442,855 | 42,474 | 6,904,968 | 4,380,087 | 2,310,471 | 0.000588 | 44,697 | 325,063 | 3,383,765 | 129.44 | |
| 04031 | Jennings Experiential High School | 43,527 | 43,527 | 43,527 | 43,527 | (392) | 757,401 | 480,448 | 253,434 | 0.000064 | 4,865 | 35,381 | 368,885 | 130.24 | |
| 04035 | Life Prep Academy | 163,797 | 163,797 | 163,797 | 163,797 | (3,090) | 2,878,122 | 1,825,703 | 963,048 | 0.000245 | 18,624 | 135,443 | 1,411,930 | 129.31 | |
| 04036 | Face to Face Academy | 98,052 | 98,052 | 98,052 | 98,052 | 5,093 | 1,603,164 | 1,016,949 | 536,435 | 0.000136 | 10,338 | 75,185 | 787,698 | 129.10 | |
| 04038 | Sojourner Truth Academy | 229,591 | 229,591 | 229,591 | 229,591 | (15,612) | 4,228,820 | 2,682,503 | 1,415,005 | 0.000360 | 27,366 | 199,018 | 2,068,741 | 129.67 | |
| 04039 | High School for Recording Arts | 145,184 | 145,184 | 145,184 | 145,184 | 11,969 | 2,297,448 | 1,457,360 | 768,749 | 0.000195 | 14,823 | 107,801 | 1,126,631 | 129.36 | |
| 04043 | Math & Science Academy | 247,121 | 247,121 | 247,121 | 247,121 | (279) | 4,266,690 | 2,706,525 | 1,427,677 | 0.000363 | 27,594 | 200,676 | 2,091,019 | 129.44 | |
| 04049 | Northwest Passage High School | 115,049 | 115,049 | 115,049 | 115,049 | 2,330 | 1,943,995 | 1,233,151 | 650,480 | 0.000165 | 12,543 | 91,217 | 952,758 | 129.43 | |
| 04050 | Lafayette Charter School | 32,471 | 32,471 | 32,471 | 32,471 | (1,199) | 580,674 | 368,344 | 194,299 | 0.000049 | 3,725 | 27,089 | 287,410 | 128.16 | |
| 04053 | North Lakes Academy | 383,438 | 383,438 | 383,438 | 383,438 | 13,068 | 6,387,411 | 4,051,780 | 2,137,291 | 0.000544 | 41,352 | 300,738 | 3,126,115 | 129.61 | |
| 04054 | LaCrescent Montessori Academy | 42,060 | 42,060 | 42,060 | 42,060 | (1,126) | 474,777 | 472,441 | 249,210 | 0.000063 | 4,789 | 34,828 | 366,727 | 128.83 | |
| 04055 | Nerstrand Elementary School | 73,752 | 73,752 | 73,752 | 73,752 | 1,289 | 1,249,711 | 792,740 | 418,166 | 0.000106 | 8,058 | 58,600 | 611,367 | 129.67 | |
| 04056 | Rosa Parks Charter High School Total | 21,464 | 21,464 | 21,464 | 21,464 | (6,348) | 479,687 | 304,284 | 160,508 | 0.000041 | 3,117 | 22,666 | 231,799 | 131.27 | |
| 04057 | El Colegio Charter School | 84,128 | 84,128 | 84,128 | 84,128 | (2,976) | 1,502,178 | 952,889 | 502,644 | 0.000128 | 9,730 | 70,762 | 738,621 | 129.01 | |
| 04058 | Schoolcraft Learning Community | 117,959 | 117,959 | 117,959 | 117,959 | 5,968 | 1,931,371 | 1,225,143 | 646,256 | 0.000164 | 12,467 | 90,664 | 946,607 | 129.42 | |
| 04059 | Crosslake Community School | 260,963 | 260,963 | 260,963 | 260,963 | 15,026 | 4,241,443 | 2,690,510 | 1,419,229 | 0.000361 | 27,442 | 199,571 | 2,076,643 | 129.56 | |
| 04064 | Riverway Learning Community | 84,037 | 84,037 | 84,037 | 84,037 | 4,988 | 1,363,321 | 864,807 | 456,181 | 0.000116 | 8,818 | 64,128 | 666,835 | 129.69 | |
| 04066 | Kato Public Charter School | 69,990 | 69,990 | 69,990 | 69,990 | 7,773 | 1,072,984 | 680,635 | 359,031 | 0.000091 | 6,917 | 50,307 | 524,892 | 129.67 | |
| 04067 | Aurora Charter School | 287,525 | 287,525 | 287,525 | 287,525 | 14,504 | 4,708,507 | 2,986,787 | 1,575,513 | 0.000401 | 30,482 | 221,684 | 2,304,568 | 129.60 | |
| 04068 | Excell Academy for Higher Learning | 398,467 | 398,467 | 398,467 | 398,467 | 53,717 | 5,945,594 | 3,771,519 | 1,989,455 | 0.000506 | 38,464 | 279,731 | 2,912,806 | 129.48 | |
| 04070 | HOPE Community Academy | 480,177 | 480,177 | 480,177 | 480,177 | 68,816 | 7,094,318 | 4,500,199 | 2,373,830 | 0.000604 | 45,913 | 333,908 | 3,476,918 | 129.43 | |
| 04073 | Academia Cesar Chavez | 260,546 | 260,546 | 260,546 | 260,546 | (13,205) | 4,721,130 | 2,994,794 | 1,579,737 | 0.000402 | 30,558 | 222,237 | 2,309,892 | 129.65 | |
| 04074 | AfSA High School | 290,599 | 290,599 | 290,599 | 290,599 | 3,671 | 4,948,350 | 3,138,929 | 1,655,767 | 0.000421 | 32,003 | 232,741 | 2,420,060 | 129.70 | |
| 04075 | Avalon School | 255,144 | 255,144 | 255,144 | 255,144 | 7,745 | 4,266,690 | 2,706,525 | 1,427,677 | 0.000363 | 27,594 | 200,676 | 2,086,787 | 129.70 | |
| 04078 | MN International Middle School | 557,693 | 557,693 | 557,693 | 557,693 | (1,522) | 9,644,233 | 6,117,708 | 3,227,057 | 0.000821 | 62,409 | 453,872 | 4,720,947 | 129.59 | |
| 04079 | Friendship Academy of Fine Arts | 198,136 | 198,136 | 198,136 | 198,136 | 26,124 | 2,966,485 | 1,881,756 | 992,616 | 0.000252 | 19,156 | 139,313 | 1,450,444 | 129.74 | |
| 04080 | Pillager Area Charter School | 44,879 | 44,879 | 44,879 | 44,879 | 10,476 | 593,297 | 376,351 | 198,523 | 0.000050 | 3,801 | 27,641 | 291,391 | 129.16 | |
| 04081 | Discovery Public School of Faribault | 45,723 | 45,723 | 45,723 | 45,723 | 1,074 | 770,024 | 488,456 | 257,658 | 0.000066 | 5,017 | 36,487 | 375,911 | 129.94 | |
| 04082 | BlueSky Charter School | 541,030 | 541,030 | 541,030 | 541,030 | 36,712 | 8,697,483 | 5,517,148 | 2,910,264 | 0.000740 | 56,251 | 409,093 | 4,261,990 | 129.45 | |
| 04083 | Ridgeway Community School | 47,969 | 47,969 | 47,969 | 47,969 | (1,805) | 858,387 | 544,508 | 287,225 | 0.000073 | 5,549 | 40,356 | 420,492 | 129.49 | |
| 04084 | North Shore Community School | 194,809 | 194,809 | 194,809 | 194,809 | (5,746) | 3,458,796 | 2,194,047 | 1,157,348 | 0.000294 | 22,349 | 162,531 | 1,696,055 | 129.36 | |
| 04085 | Harbor City International | 135,006 | 135,006 | 135,006 | 135,006 | (1,139) | 2,347,942 | 1,489,390 | 785,645 | 0.000200 | 15,203 | 110,566 | 1,150,168 | 129.49 | |
| 04087 | SAGE Academy | 57,566 | 57,566 | 57,566 | 57,566 | (2,454) | 1,035,114 | 656,613 | 346,359 | 0.000088 | 6,689 | 48,649 | 505,528 | 129.89 | |
| 04088 | Urban Academy | 287,868 | 287,868 | 287,868 | 287,868 | 49,251 | 4,115,209 | 2,610,436 | 1,376,990 | 0.000350 | 26,605 | 193,490 | 2,015,851 | 129.50 | |
| 04089 | New City School Charter School | 232,688 | 232,688 | 232,688 | 232,688 | 36,522 | 3,383,056 | 2,146,002 | 1,132,004 | 0.000288 | 21,892 | 159,214 | 1,655,156 | 129.66 | |
| 04090 | Prairie Creek Community School | 125,359 | 125,359 | 125,359 | 125,359 | 3,856 | 2,095,475 | 1,329,240 | 701,167 | 0.000178 | 13,531 | 98,403 | 1,024,712 | 129.72 | |
| 04091 | Arcadia Charter School | 80,456 | 80,456 | 80,456 | 80,456 | (4,449) | 1,464,308 | 928,867 | 489,972 | 0.000125 | 9,502 | 69,103 | 717,374 | 129.48 | |
| 04092 | Watershed High School | 37,642 | 37,642 | 37,642 | 37,642 | (1,883) | 681,660 | 432,403 | 228,090 | 0.000058 | 4,409 | 32,064 | 331,667 | 130.37 | |
| 04093 | New Century Charter School | 67,892 | 67,892 | 67,892 | 67,892 | (2,374) | 1,211,841 | 768,717 | 405,494 | 0.000103 | 7,830 | 56,941 | 594,472 | 129.31 | |
| 04095 | Trio Wolf Creek Distance Learning | 91,569 | 91,569 | 91,569 | 91,569 | (8,707) | 1,729,398 | 1,097,024 | 578,674 | 0.000147 | 11,174 | 81,266 | 849,904 | 129.08 | |
| 04097 | Partnership Academy, Inc. | 633,023 | 633,023 | 633,023 | 633,023 | 120,652 | 8,836,339 | 5,605,230 | 2,956,727 | 0.000752 | 57,164 | 415,726 | 4,325,288 | 129.59 | |
| 04098 | Nova Classical Academy | 585,876 | 585,876 | 585,876 | 585,876 | 50,083 | 9,240,286 | 5,861,469 | 3,091,892 | 0.000786 | 59,748 | 434,523 | 4,525,600 | 129.52 | |
| 04100 | Great Expectations School | 66,368 | 66,368 | 66,368 | 66,368 | 1,955 | 1,110,854 | 704,657 | 371,703 | 0.000095 | 7,221 | 52,519 | 542,614 | 129.86 | |
| 04102 | Mn Internship Center | 263,061 | 263,061 | 263,061 | 263,061 | 25,175 | 4,102,586 | 2,602,428 | 1,372,766 | 0.000349 | 26,529 | 192,937 | 2,007,686 | 129.62 | |
| 04103 | Hmong Academy | 1,257,208 | 1,257,208 | 1,257,208 | 1,257,208 | 45,091 | 20,904,254 | 13,260,372 | 6,994,772 | 0.001779 | 135,232 | 983,481 | 10,233,465 | 129.58 | |
| 04104 | Paladin Academy (Liberty High School) | 112,771 | 112,771 | 112,771 | 112,771 | 8,101 | 1,805,138 | 1,145,068 | 604,017 | 0.000154 | 11,706 | 85,135 | 886,999 | 129.12 | |
| 04105 | Great River School | 432,964 | 432,964 | 432,964 | 432,964 | 4,038 | 7,397,278 | 4,692,378 | | | | | | | |

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | | Proportionate Share | | | Covered Payroll | | |
|-------|--|---|-----------|-----------|-----------|----------|----------------------|------------------|------|-------------|--|---------------------|------------|--|------------------------|-------------------------|---------------------------------|
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | Current Discount | | 1% Increase | | 8.0% | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| ID | Entity | | | | | | | Rate | 7.0% | | | | | | | | |
| 04111 | Augsburg Academy for Health Careers | 36,979 | 36,979 | 36,979 | 36,979 | (8,404) | | | | | | | | | | | |
| 04112 | St Paul Conservatory for Performing Arts | 241,818 | 241,818 | 241,818 | 241,818 | 11,986 | | | | | | | | | | | |
| 04113 | Spero Academy | 267,807 | 267,807 | 267,807 | 267,807 | (3,016) | | | | | | | | | | | |
| 04116 | Lakes International Language Academy | 861,975 | 861,975 | 861,975 | 861,975 | 96,349 | | | | | | | | | | | |
| 04118 | Kaleidoscope Charter School | 393,093 | 393,093 | 393,093 | 393,093 | 7,350 | | | | | | | | | | | |
| 04119 | Academic Arts High School | 80,423 | 80,423 | 80,423 | 80,423 | (1,555) | | | | | | | | | | | |
| 04120 | St Croix Preparatory School | 648,295 | 648,295 | 648,295 | 648,295 | 10,027 | | | | | | | | | | | |
| 04121 | UBAH Medical Academy | 201,930 | 201,930 | 201,930 | 201,930 | 16,746 | | | | | | | | | | | |
| 04122 | Eagle Ridge Academy | 832,448 | 832,448 | 832,448 | 832,448 | 33,154 | | | | | | | | | | | |
| 04124 | Beacon Academy | 391,667 | 391,667 | 391,667 | 391,667 | 2,997 | | | | | | | | | | | |
| 04126 | Prairie Seeds Academy | 466,623 | 466,623 | 466,623 | 466,623 | 28,179 | | | | | | | | | | | |
| 04127 | TEAM Academy | 110,542 | 110,542 | 110,542 | 110,542 | 9,531 | | | | | | | | | | | |
| 04131 | Metro School Charter Total | 453,228 | 453,228 | 453,228 | 453,228 | 103,355 | | | | | | | | | | | |
| 04132 | Twin Cities Academy High School | 371,570 | 371,570 | 371,570 | 371,570 | 18,769 | | | | | | | | | | | |
| 04135 | Rochester Math and Science Academy | 252,054 | 252,054 | 252,054 | 252,054 | 20,025 | | | | | | | | | | | |
| 04137 | Swan River Montessori | 95,159 | 95,159 | 95,159 | 95,159 | 4 | | | | | | | | | | | |
| 04139 | LoveWorks Academy | 103,182 | 103,182 | 103,182 | 103,182 | 8,028 | | | | | | | | | | | |
| 04140 | Yinghua Academy | 416,295 | 416,295 | 416,295 | 416,295 | (22,146) | | | | | | | | | | | |
| 04142 | Stride Academy | 333,986 | 333,986 | 333,986 | 333,986 | 15,583 | | | | | | | | | | | |
| 04143 | New Millennium Academy | 533,997 | 533,997 | 533,997 | 533,997 | 71,401 | | | | | | | | | | | |
| 04144 | Green Isle Community School | 20,022 | 20,022 | 20,022 | 20,022 | (9,256) | | | | | | | | | | | |
| 04145 | Birch Grove Charter School | 29,521 | 29,521 | 29,521 | 29,521 | (1,223) | | | | | | | | | | | |
| 04146 | Northern Lights Community School | 85,578 | 85,578 | 85,578 | 85,578 | (792) | | | | | | | | | | | |
| 04150 | Minnesota Online High School | 185,080 | 185,080 | 185,080 | 185,080 | 6,485 | | | | | | | | | | | |
| 04151 | EdVisions Off-Campus Charter School | 89,938 | 89,938 | 89,938 | 89,938 | 5,033 | | | | | | | | | | | |
| 04152 | Twin Cities German Immersion School | 314,210 | 314,210 | 314,210 | 314,210 | 3,129 | | | | | | | | | | | |
| 04153 | Dugsi Academy | 275,288 | 275,288 | 275,288 | 275,288 | 52,772 | | | | | | | | | | | |
| 04155 | Naytahwaush Community School | 134,915 | 134,915 | 134,915 | 134,915 | 6,824 | | | | | | | | | | | |
| 04159 | Seven Hills Classical | 697,558 | 697,558 | 697,558 | 697,558 | 24,157 | | | | | | | | | | | |
| 04160 | Spectrum HS | 385,865 | 385,865 | 385,865 | 385,865 | (5,734) | | | | | | | | | | | |
| 04161 | New Discoveries Montessori Academy | 220,329 | 220,329 | 220,329 | 220,329 | 20,507 | | | | | | | | | | | |
| 04162 | Southside Family Charter School | 61,917 | 61,917 | 61,917 | 61,917 | 4,094 | | | | | | | | | | | |
| 04164 | Laura Jeffrey Academy | 95,864 | 95,864 | 95,864 | 95,864 | 2,904 | | | | | | | | | | | |
| 04166 | East Range Academy of Tech and Science | 82,694 | 82,694 | 82,694 | 82,694 | (6,606) | | | | | | | | | | | |
| 04167 | International Spanish Language Academy | 229,024 | 229,024 | 229,024 | 229,024 | 34,325 | | | | | | | | | | | |
| 04168 | Glacial Hills Elementary School | 70,130 | 70,130 | 70,130 | 70,130 | (4,531) | | | | | | | | | | | |
| 04169 | Stonebridge Community School | 159,404 | 159,404 | 159,404 | 159,404 | (6,017) | | | | | | | | | | | |
| 04170 | Hiawatha Academies | 1,217,027 | 1,217,027 | 1,217,027 | 1,217,027 | 10,761 | | | | | | | | | | | |
| 04171 | Noble Academy | 187,131 | 187,131 | 187,131 | 187,131 | (44,168) | | | | | | | | | | | |
| 04172 | Clarkfield Area Charter School | 31,733 | 31,733 | 31,733 | 31,733 | (1,204) | | | | | | | | | | | |
| 04177 | Minisinaakwaang Leadership Academy | (26,938) | (26,938) | (26,938) | (26,938) | (31,329) | | | | | | | | | | | |
| 04178 | Lincoln International Charter School | 109,132 | 109,132 | 109,132 | 109,132 | 3,731 | | | | | | | | | | | |
| 04181 | Community School of Excellence | 687,648 | 687,648 | 687,648 | 687,648 | 52,311 | | | | | | | | | | | |
| 04183 | Lionsgate Academy | 892,587 | 892,587 | 892,587 | 892,587 | 64,011 | | | | | | | | | | | |
| 04184 | Aspen Academy | 322,233 | 322,233 | 322,233 | 322,233 | 11,153 | | | | | | | | | | | |
| 04185 | DaVinci Academy of Art and Science | 570,411 | 570,411 | 570,411 | 570,411 | 47,793 | | | | | | | | | | | |
| 04186 | Global Academy, Inc. | 391,231 | 391,231 | 391,231 | 391,231 | 41,356 | | | | | | | | | | | |
| 04188 | Cologne Academy | 461,509 | 461,509 | 461,509 | 461,509 | 23,797 | | | | | | | | | | | |
| 04189 | Bright Water Elementary Charter School | 63,376 | 63,376 | 63,376 | 63,376 | 5,552 | | | | | | | | | | | |
| 04191 | KIPP Minnesota | 335,137 | 335,137 | 335,137 | 335,137 | (85,740) | | | | | | | | | | | |
| 04192 | Best Academy | 557,871 | 557,871 | 557,871 | 557,871 | 47,700 | | | | | | | | | | | |
| 04193 | College Prep Elementary | 53,765 | 53,765 | 53,765 | 53,765 | (57,493) | | | | | | | | | | | |
| 04194 | Cannon River STEM School | 195,645 | 195,645 | 195,645 | 195,645 | (14,425) | | | | | | | | | | | |
| 04195 | Oshki Ogimaag Charter School | 35,397 | 35,397 | 35,397 | 35,397 | 994 | | | | | | | | | | | |
| 04198 | Discovery Woods Montessori | 62,663 | 62,663 | 62,663 | 62,663 | 3,376 | | | | | | | | | | | |
| 04199 | Parnassus Preparatory School | 731,035 | 731,035 | 731,035 | 731,035 | 64,225 | | | | | | | | | | | |
| 04200 | Step Academy | 444,928 | 444,928 | 444,928 | 444,928 | 54,795 | | | | | | | | | | | |
| 04201 | Cornerstone Montessori Elementary School | 56,107 | 56,107 | 56,107 | 56,107 | (3,913) | | | | | | | | | | | |
| 04204 | Rochester STEM Academy | 57,558 | 57,558 | 57,558 | 57,558 | (1,732) | | | | | | | | | | | |
| 04205 | Hennepin Elementary School | 258,399 | 258,399 | 258,399 | 258,399 | (19,013) | | | | | | | | | | | |
| 04207 | Vermilion Country School | 28,750 | 28,750 | 28,750 | 28,750 | 1,667 | | | | | | | | | | | |
| 04208 | Nasha Shkola Charter School | 62,721 | 62,721 | 62,721 | 62,721 | (1,692) | | | | | | | | | | | |
| 04209 | Mastery School | (80,896) | (80,896) | (80,896) | (80,896) | (86,750) | | | | | | | | | | | |
| 04210 | Upper Mississippi Academy | 269,913 | 269,913 | 269,913 | 269,913 | 6,409 | | | | | | | | | | | |
| 04213 | Prodeo Academy | 679,960 | 679,960 | 679,960 | 679,960 | 79,756 | | | | | | | | | | | |
| 04215 | Sejong Academy | 298,825 | 298,825 | 298,825 | 298,825 | 58,744 | | | | | | | | | | | |
| 04217 | Technical Academies of Minnesota | 92,159 | 92,159 | 92,159 | 92,159 | 4,324 | | | | | | | | | | | |
| 04218 | Venture Academy | 359,089 | 359,089 | 359,089 | 359,089 | 13,604 | | | | | | | | | | | |
| 04219 | Northeast College Prep Charter School | 283,895 | 283,895 | 283,895 | 283,895 | 9,409 | | | | | | | | | | | |
| 04220 | Agamim Hebrew Language School | 157,929 | 157,929 | 157,929 | 157,929 | (6,029) | | | | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | | |
|-------|--|---|-----------|-----------|-----------|----------|----------------------|------------|-------------------------------|-------------|---------------------|------------|--|------------------------|-------------------------|---------------------------------|
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | 6.0% | Current Discount Rate 7.0% | 1% Increase | 8.0% | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| ID | Entity | | | | | | | | | | | | | | | |
| 04221 | Discovery Charter School | 126,072 | 126,072 | 126,072 | 126,072 | 126,072 | 6,033 | 2,070,228 | 1,313,225 | 692,719 | 0.000176 | 13,379 | 97,298 | 1,015,600 | 129.31 | |
| 04223 | Saint Cloud Math and Science Academy | 194,579 | 194,579 | 194,579 | 194,579 | 14,517 | 3,105,342 | 1,969,838 | 1,039,078 | 0.000264 | 20,068 | 145,947 | 1,523,669 | 129.28 | | |
| 04224 | Star of the North Academy | 77,497 | 77,497 | 77,497 | 77,497 | (3,749) | 1,401,191 | 888,829 | 468,852 | 0.000119 | 9,046 | 65,787 | 687,158 | 129.35 | | |
| 04225 | Universal Academy Charter School | 326,141 | 326,141 | 326,141 | 326,141 | 56,781 | 4,645,390 | 2,946,749 | 1,554,394 | 0.000395 | 30,026 | 218,367 | 2,275,228 | 129.51 | | |
| 04226 | Bdote Learning Center | 74,015 | 74,015 | 74,015 | 74,015 | (21,871) | 1,653,658 | 1,048,979 | 553,330 | 0.000141 | 10,718 | 77,949 | 807,686 | 129.87 | | |
| 04227 | Art and Science Academy | 228,542 | 228,542 | 228,542 | 228,542 | 11,881 | 3,736,509 | 2,370,211 | 1,250,273 | 0.000318 | 24,173 | 175,799 | 1,830,420 | 129.49 | | |
| 04228 | Woodbury Leadership Academy | 365,898 | 365,898 | 365,898 | 365,898 | 63,599 | 5,213,440 | 3,307,086 | 1,744,469 | 0.000444 | 33,751 | 245,456 | 2,553,561 | 129.51 | | |
| 04229 | Jane Goodall Environmental Sciences Acad | 94,273 | 94,273 | 94,273 | 94,273 | 13,026 | 1,401,191 | 888,829 | 468,852 | 0.000119 | 9,046 | 65,787 | 686,990 | 129.38 | | |
| 04230 | Minnesota Excellence in Learning Academy | 140,783 | 140,783 | 140,783 | 140,783 | 9,764 | 2,259,578 | 1,433,337 | 756,077 | 0.000192 | 14,595 | 106,143 | 1,108,094 | 129.35 | | |
| 04231 | Minnesota Math and Science Academy | 367,735 | 367,735 | 367,735 | 367,735 | 31,765 | 5,794,114 | 3,675,429 | 1,938,768 | 0.000493 | 37,476 | 272,544 | 2,836,894 | 129.56 | | |
| 04232 | Success Academy School | 152,912 | 152,912 | 152,912 | 152,912 | 46,044 | 1,843,008 | 1,169,091 | 616,689 | 0.000157 | 11,934 | 86,794 | 905,420 | 129.12 | | |
| 04233 | Level Up Academy Charter School | 117,164 | 117,164 | 117,164 | 117,164 | 11,028 | 1,830,385 | 1,161,083 | 612,465 | 0.000156 | 11,858 | 86,241 | 896,715 | 129.48 | | |
| 04237 | Career Pathways | 76,686 | 76,686 | 76,686 | 76,686 | 2,758 | 1,274,958 | 808,755 | 426,613 | 0.000108 | 8,210 | 59,705 | 624,005 | 129.61 | | |
| 04238 | Rochester Beacon Academy | 84,284 | 84,284 | 84,284 | 84,284 | (16,726) | 1,742,021 | 1,105,031 | 582,898 | 0.000148 | 11,250 | 81,819 | 853,429 | 129.48 | | |
| 04239 | TESFA International School | 200,963 | 200,963 | 200,963 | 200,963 | 37,003 | 2,827,629 | 1,793,674 | 946,153 | 0.000241 | 18,320 | 133,231 | 1,385,576 | 129.45 | | |
| 04240 | New Century Academy | 335,590 | 335,590 | 335,590 | 335,590 | 69,160 | 4,594,896 | 2,914,719 | 1,537,498 | 0.000391 | 29,722 | 216,156 | 2,248,897 | 129.61 | | |
| 04243 | North Metro Flex Academy | 142,275 | 142,275 | 142,275 | 142,275 | 8,327 | 2,310,072 | 1,465,367 | 772,973 | 0.000197 | 14,975 | 108,907 | 1,130,624 | 129.61 | | |
| 04244 | FIT Academy | 211,651 | 211,651 | 211,651 | 211,651 | 5,237 | 3,559,782 | 2,258,107 | 1,191,139 | 0.000303 | 23,033 | 167,507 | 1,746,067 | 129.33 | | |
| 04250 | Athlos Academy of St Cloud | 310,679 | 310,679 | 310,679 | 310,679 | (10,652) | 5,541,647 | 3,515,280 | 1,854,290 | 0.000472 | 35,879 | 260,935 | 2,712,974 | 129.57 | | |
| 04253 | Phoenix Academy | 72,916 | 72,916 | 72,916 | 72,916 | 9,967 | 1,085,607 | 688,643 | 363,255 | 0.000092 | 6,993 | 50,860 | 529,089 | 130.16 | | |
| 04254 | Marine Area Charter School | 131,236 | 131,236 | 131,236 | 131,236 | 6,069 | 2,158,591 | 1,369,278 | 722,286 | 0.000184 | 13,987 | 101,720 | 1,056,942 | 129.55 | | |
| 04255 | Skyline Math & Science Academy | 207,584 | 207,584 | 207,584 | 207,584 | 38,504 | 2,915,992 | 1,849,726 | 975,720 | 0.000248 | 18,852 | 137,101 | 1,425,923 | 129.72 | | |
| 04258 | The Journey School | 34,692 | 34,692 | 34,692 | 34,692 | (1,907) | 631,167 | 400,374 | 211,195 | 0.000054 | 4,105 | 29,853 | 311,235 | 128.64 | | |
| 04261 | SciTech Academy | 140,029 | 140,029 | 140,029 | 140,029 | 11,206 | 2,221,708 | 1,409,315 | 743,406 | 0.000189 | 14,367 | 104,484 | 1,085,084 | 129.88 | | |
| 04263 | Progeny Academy | 29,512 | 29,512 | 29,512 | 29,512 | (497) | 517,557 | 328,306 | 173,180 | 0.000044 | 3,345 | 24,324 | 256,367 | 128.06 | | |
| 04264 | Gateway STEM Academy Charter School | 131,137 | 131,137 | 131,137 | 131,137 | 14,756 | 2,007,111 | 1,273,188 | 671,599 | 0.000171 | 12,999 | 94,534 | 979,796 | 129.94 | | |
| 04265 | Minnesota Wildflower Montessori School | 79,464 | 79,464 | 79,464 | 79,464 | 17,978 | 1,060,361 | 672,628 | 354,807 | 0.000090 | 6,841 | 49,755 | 518,705 | 129.67 | | |
| 04266 | Three Rivers Montessori School | 70,604 | 70,604 | 70,604 | 70,604 | 18,636 | 896,257 | 568,530 | 299,897 | 0.000076 | 5,777 | 42,015 | 441,523 | 128.77 | | |
| 04267 | Horizon Science Academy Twin Cities | 58,959 | 58,959 | 58,959 | 58,959 | 4,794 | 934,127 | 592,553 | 312,568 | 0.000079 | 6,005 | 43,673 | 455,959 | 129.96 | | |
| 04268 | Great Oaks Academy | 96,281 | 96,281 | 96,281 | 96,281 | 31,135 | 1,123,477 | 712,665 | 375,927 | 0.000096 | 7,297 | 53,071 | 547,734 | 130.11 | | |
| 04269 | Quantum STEAM Academy Charter School | 77,226 | 77,226 | 77,226 | 77,226 | 20,135 | 984,621 | 624,583 | 329,464 | 0.000084 | 6,385 | 46,438 | 484,221 | 128.99 | | |
| 04270 | STEAM Academy Charter School | 30,807 | 30,807 | 30,807 | 30,807 | 15,434 | 265,090 | 168,157 | 88,702 | 0.000023 | 1,748 | 12,715 | 129,113 | 130.24 | | |
| 04271 | Aurora Waasakone Community of Learners | 75,186 | 75,186 | 75,186 | 75,186 | 4,919 | 1,211,841 | 768,717 | 405,494 | 0.000103 | 7,830 | 56,941 | 596,127 | 128.95 | | |
| 04273 | Modern Montessori Charter School | 94,970 | 94,970 | 94,970 | 94,970 | 16,650 | 1,350,698 | 856,799 | 451,957 | 0.000115 | 8,742 | 63,575 | 664,281 | 128.98 | | |
| 04275 | St. Paul Northern Lights Charter School | 168,418 | 168,418 | 168,418 | 168,418 | 44,716 | 2,133,345 | 1,353,263 | 713,838 | 0.000182 | 13,835 | 100,615 | 1,044,472 | 129.56 | | |
| 04276 | Notre Ecole Academy Charter School | 43,387 | 43,387 | 43,387 | 43,387 | 11,913 | 542,804 | 344,321 | 181,628 | 0.000046 | 3,497 | 25,430 | 267,446 | 128.74 | | |
| 04277 | Metro Tech Academy Charter School | 53,656 | 53,656 | 53,656 | 53,656 | 17,057 | 631,167 | 400,374 | 211,195 | 0.000054 | 4,105 | 29,853 | 308,609 | 129.74 | | |
| 04278 | Minneapolis School of New Music Charter | (2,139) | (2,139) | (2,139) | (2,139) | (6,530) | 75,740 | 48,045 | 25,343 | 0.000006 | 456 | 3,317 | 36,894 | 130.22 | | |
| 04279 | Exploration High School Charter School | 51,345 | 51,345 | 51,345 | 51,345 | 25,724 | 441,817 | 280,261 | 147,836 | 0.000038 | 2,889 | 21,007 | 218,597 | 128.21 | | |
| 04280 | Aspire Academy Charter School | 62,359 | 62,359 | 62,359 | 62,359 | 30,153 | 555,427 | 352,329 | 185,851 | 0.000047 | 3,573 | 25,983 | 269,976 | 130.50 | | |
| 04282 | Innovation Science & Technology Academy | 52,984 | 52,984 | 52,984 | 52,984 | 11,262 | 719,530 | 456,426 | 240,762 | 0.000061 | 4,637 | 33,722 | 354,532 | 128.74 | | |
| 04283 | Escuela Exitos Charter School | 92,420 | 92,420 | 92,420 | 92,420 | 46,307 | 795,271 | 504,471 | 266,105 | 0.000068 | 5,169 | 37,592 | 390,168 | 129.30 | | |
| 04284 | Gentry Academy Charter School | 264,057 | 264,057 | 264,057 | 264,057 | 132,306 | 2,272,202 | 1,441,345 | 760,301 | 0.000193 | 14,671 | 106,696 | 1,113,561 | 129.44 | | |
| 04285 | Aim Academy of Science & Technology | 74,816 | 74,816 | 74,816 | 74,816 | 37,487 | 643,790 | 408,381 | 215,419 | 0.000055 | 4,181 | 30,406 | 312,518 | 130.67 | | |
| 04286 | Link Public Schools Charter School | 23,505 | 23,505 | 23,505 | 23,505 | 8,864 | 252,467 | 160,149 | 84,478 | 0.000021 | 1,596 | 11,609 | 125,000 | 128.12 | | |
| 04287 | Cross River Charter School | 44,755 | 44,755 | 44,755 | 44,755 | 21,334 | 403,947 | 256,239 | 135,165 | 0.000034 | 2,585 | 18,796 | 196,043 | 130.71 | | |
| 04288 | Kandiyohi Academy Charter School | 8,081 | 8,081 | 8,081 | 8,081 | 2,956 | 88,363 | 56,052 | 29,567 | 0.000008 | 608 | 4,423 | 43,082 | 130.11 | | |
| 04289 | Oak Hill Montessori Community School | 152,567 | 152,567 | 152,567 | 152,567 | 76,441 | 1,312,828 | 832,777 | 439,285 | 0.000112 | 8,514 | 61,917 | 642,986 | 129.52 | | |
| 04290 | Kalon Prep Academy Charter School | 110,024 | 110,024 | 110,024 | 110,024 | 55,126 | 946,751 | 600,560 | 316,792 | 0.000081 | 6,157 | 44,779 | 466,343 | 128.78 | | |
| 04293 | Rollingstone Community School Charter | 1,467 | 1,467 | 1,467 | 1,467 | 735 | 12,623 | 8,007 | 4,224 | 0.000001 | 76 | 553 | 6,103 | 131.20 | | |
| 05001 | MN Family Career & Comm Leaders of America | 10,327 | 10,327 | 10,327 | 10,327 | 77 | 176,727 | 112,105 | 59,135 | 0.000015 | 1,140 | 8,292 | 84,388 | 132.84 | | |
| 05002 | MN Business Professionals of America | 3,688 | 3,688 | 3,688 | 3,688 | 28 | 63,117 | 40,037 | 21,119 | 0.000005 | 380 | 2,764 | 31,235 | 128.18 | | |
| 05004 | MN Delta Epsilon / DECA | 3,688 | 3,688 | 3,688 | 3,688 | 28 | 63,117 | 40,037 | 21,119 | 0.000005 | 380 | 2,764 | 30,683 | 130.49 | | |
| 06004 | Freshwater Education Dist. #6004 | 738,460 | 738,460 | 738,460 | 738,460 | 59,939 | 11,701,838 | 7,422,926 | 3,915,552 | 0.000996 | 75,711 | 550,616 | 5,728,777 | 129.57 | | |
| 06009 | St. Croix River Education District | 389,782 | 389,782 | 389,782 | 389,782 | (25,967) | 7,170,058 | 4,548,244 | 2,399,173 | 0.000610 | 46,369 | 337,225 | 3,508,909 | 129.62 | | |
| 06012 | Zumbro Education District #6012 | 473,302 | 473,302 | 473,302 | 473,302 | 24,613 | 7,738,109 | 4,908,580 | 2,589,248 | 0.000658 | 50,018 | 363,761 | 3,791,511 | 129.46 | | |
| 06013 | Hiawatha Valley Ed Dist. #6013 | 578,418 | 578,418 | 578,418 | 578,418 | 57,263 | 8,987,820 | 5,701,319 | 3,007,414 | 0.000765 | 58,152 | 422,913 | 4,398,825 | 129.61 | | |
| 06014 | Runestone Area Education Dist. #6014 | 161,085 | 161,085 | 161,085 | 161,085 | (24,101) | 3,193,706 | 2,025,890 | 1,068,646 | 0.000272 | 20,676 | 150,369 | 1,563,717 | 129.56 | | |
| 06017 | MN Transitions - Connections Academy | 1,134,945 | 1,134,945 | 1,134,945 | 1,134,945 | 93,373 | 17,963,016 | 11,394,631 | 6,010,604 | 0.001529 | 116,228 | 845,274 | 8,794,209 | 129.57 | | |
| 06026 | W Central Education Dist. #6026 | 252,235 | 252,235 | 252,235 | 252,235 | 4,103 | 4,279,313 | 2,714,533 | 1,431,901 | 0.000364 | 27,670 | 201,229 | 2,093,585 | 129.66 | | |
| 06027 | MN Valley Educ Dist. #6027 | 338,304 | 338,304 | 338,304 | 338,304 | 25,029 | 5,402,790 | 3,427,198 | 1,807,827 | 0.000460 | 34,967 | 254,301 | 2,643,657 | 129.64 | | |
| 06049 | Riverbend Educational Dist. #6049 | 388,757 | 388,757 | 388,757 | 388,757 | (642) | 6,715,618 | 4,259,975 | 2,247,113 | 0.000571 | 43,405 | 315,665 | 3,289,688 | 129.49 | | |
| 06051 | Goodhue County Ed Dist. #6051 | 950,691 | 950,691 | 950,691 | 950,691 | 144,073 | 13,910,923 | 8,824,233 | 4,654,733 | 0.001184 | 90,002 | 654,548 | 6,808,993 | 129.60 | | |
| 06067 | East Metro Integration District | 23,727 | 23,727 | 23,727 | 23,727 | (10,676) | 593,297 | 376,351 | 198,523 | 0.000050 | 3,801 | 27,641 | 293,118 | 128.40 | | |
| 06070 | Itasca Area Schools Collaborative | 180,786 | 180,786 | 180,786 | 180,786 | (5,129) | 3,206,329 | 2,033,898 | 1,072,870 | 0.000273 | 20,752 | 150,922 | 1,568,741 | 129.65 | | |
| 06076 | Northland Learning Center - ISD #6076 | 521,065 | 521,065 | 521,065 | 521,065 | 40,903 | 8,280,912 | 5,252,901 | 2,770,876 | 0.000705 | 53,591 | 389,744 | 4,052,182 | 129.63 | | |
| 06078 | Northwest Suburban ISD #6078 | 13,285 | 13,285 | 13,285 | 13,285 | (622) | | | | | | | | | | |

*Data based off of fiscal year ended June 30, 2022

| | | Deferred outflows(inflows) Recognized in Future Pension Expense | | | | | Sensitivity Analysis | | | | Proportionate Share | | | Covered Payroll | |
|----------|--|---|------------|------------|------------|-------------|----------------------|---------------------------------|-------------|------------|---------------------|--|---------------------|----------------------|------------------------------|
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 1% Decrease | 6.0% Current Discount Rate 7.0% | 1% Increase | 8.0% | Prop Share | Pension Expense debit/Revenue State Aid credit | ER SHARE of AID NPL | FY22 Covered Payroll | NPL as a % of Covered Salary |
| ID | Entity | | | | | | | | | | | | | | |
| 06094 | Cannon Valley Special Education Coop | 313,963 | 313,963 | 313,963 | 313,963 | 24,842 | 4,986,220 | 3,162,951 | 1,668,439 | 0.000424 | 32,231 | 234,399 | 2,444,664 | 129.38 | |
| 06383 | Benton-Stearns Educ Dist. #6383 | 560,904 | 560,904 | 560,904 | 560,904 | 40,484 | 8,975,196 | 5,693,312 | 3,003,190 | 0.000764 | 58,076 | 422,360 | 4,393,034 | 129.60 | |
| 06979 | Midstate Educational Dist. #6979 | 249,211 | 249,211 | 249,211 | 249,211 | 10,593 | 4,115,209 | 2,610,436 | 1,376,990 | 0.000350 | 26,605 | 193,490 | 2,015,492 | 129.52 | |
| 08800037 | Dept of Education | 1,278,872 | 1,278,872 | 1,278,872 | 1,278,872 | (43,772) | 22,810,379 | 14,469,500 | 7,632,580 | 0.001941 | 147,546 | 1,073,039 | 11,167,938 | 129.56 | |
| 08825000 | Perpich Center for Arts Education | 161,675 | 161,675 | 161,675 | 161,675 | (11,069) | 2,979,109 | 1,889,763 | 996,839 | 0.000254 | 19,308 | 140,418 | 1,460,132 | 129.42 | |
| 08837001 | Minnesota State Academies | 481,720 | 481,720 | 481,720 | 481,720 | (2,104) | 8,344,029 | 5,292,938 | 2,791,995 | 0.000710 | 53,971 | 392,508 | 4,086,871 | 129.51 | |
| 09700004 | Education Minnesota | 25,095 | 25,095 | 25,095 | 25,095 | (1,256) | 454,440 | 288,269 | 152,060 | 0.000039 | 2,965 | 21,560 | 223,813 | 128.80 | |
| 10100011 | System Office 101-11 | 502,027 | 502,027 | 502,027 | 502,027 | 28,453 | 8,167,302 | 5,180,834 | 2,732,861 | 0.000695 | 52,831 | 384,215 | 4,002,230 | 129.45 | |
| 10100012 | Bemidji State Univ 101-12 | 612,851 | 612,851 | 612,851 | 612,851 | (51,767) | 11,461,995 | 7,270,784 | 3,835,298 | 0.000975 | 74,115 | 539,007 | 5,612,158 | 129.55 | |
| 10100013 | Minnesota State Univ, Mankato 101-13 | 1,506,008 | 1,506,008 | 1,506,008 | 1,506,008 | 91,869 | 24,388,297 | 15,470,434 | 8,160,567 | 0.002075 | 157,732 | 1,147,118 | 11,941,799 | 129.55 | |
| 10100014 | Minnesota St. University Moorhead 101-14 | 751,444 | 751,444 | 751,444 | 751,444 | 20,950 | 12,598,095 | 7,991,456 | 4,215,448 | 0.001072 | 81,489 | 592,631 | 6,168,249 | 129.56 | |
| 10100015 | St Cloud State Univ 101-15 | 1,193,440 | 1,193,440 | 1,193,440 | 1,193,440 | 9,134 | 20,424,567 | 12,956,088 | 6,834,264 | 0.001738 | 132,115 | 960,815 | 10,003,765 | 129.51 | |
| 10100016 | Southwest Minnesota State Univ 101-16 | 355,288 | 355,288 | 355,288 | 355,288 | (41,433) | 6,841,851 | 4,340,049 | 2,289,352 | 0.000582 | 44,241 | 321,746 | 3,350,288 | 129.54 | |
| 10100017 | Winona State Univ 101-17 | 1,328,519 | 1,328,519 | 1,328,519 | 1,328,519 | 1,485 | 22,886,119 | 14,517,545 | 7,657,923 | 0.001947 | 148,002 | 1,076,356 | 11,208,873 | 129.52 | |
| 10100018 | Metropolitan State Univ 101-18 | 971,046 | 971,046 | 971,046 | 971,046 | (24,416) | 17,167,745 | 10,890,161 | 5,744,499 | 0.001461 | 111,059 | 807,681 | 8,407,818 | 129.52 | |
| 10100020 | Alexandria Tech College 101-20 | 490,555 | 490,555 | 490,555 | 490,555 | (590) | 8,470,262 | 5,373,013 | 2,834,234 | 0.000721 | 54,807 | 398,589 | 4,150,695 | 129.45 | |
| 10100021 | Anoka Technical College 101-21 | 271,012 | 271,012 | 271,012 | 271,012 | (25,428) | 5,112,454 | 3,243,026 | 1,710,678 | 0.000435 | 33,067 | 240,480 | 2,503,609 | 129.53 | |
| 10100022 | Central Lakes College 101-22 | 605,277 | 605,277 | 605,277 | 605,277 | (34,451) | 11,032,801 | 6,998,530 | 3,691,685 | 0.000939 | 71,379 | 519,105 | 5,404,329 | 129.50 | |
| 10100023 | Dakota County Tech College 101-23 | 403,386 | 403,386 | 403,386 | 403,386 | 10,325 | 6,778,735 | 4,300,012 | 2,268,232 | 0.000577 | 43,861 | 318,982 | 3,319,640 | 129.53 | |
| 10100024 | Lake Superior College 101-24 | 338,882 | 338,882 | 338,882 | 338,882 | (90,777) | 7,409,902 | 4,700,385 | 2,479,427 | 0.000631 | 47,966 | 348,834 | 3,630,468 | 129.47 | |
| 10100025 | Hennepin Tech College 101-25 | 790,039 | 790,039 | 790,039 | 790,039 | (64,884) | 14,744,063 | 9,352,726 | 4,933,511 | 0.001255 | 95,399 | 693,799 | 7,217,506 | 129.58 | |
| 10100026 | Ridgewater College 101-26 | 587,970 | 587,970 | 587,970 | 587,970 | (69,329) | 11,335,761 | 7,190,709 | 3,793,059 | 0.000965 | 73,355 | 533,479 | 5,548,453 | 129.60 | |
| 10100027 | Minneapolis Comm & Tech College 101-27 | 724,056 | 724,056 | 724,056 | 724,056 | (35,715) | 13,103,029 | 8,311,755 | 4,384,404 | 0.001115 | 84,757 | 616,403 | 6,419,257 | 129.48 | |
| 10100028 | Century Comm and Tech College 101-28 | 983,905 | 983,905 | 983,905 | 983,905 | (52,543) | 17,874,652 | 11,338,579 | 5,981,037 | 0.001521 | 115,620 | 840,851 | 8,750,600 | 129.57 | |
| 10100029 | Northwest Tech College - Bemidji 101-29 | 131,236 | 131,236 | 131,236 | 131,236 | 6,069 | 2,158,591 | 1,369,278 | 722,286 | 0.000184 | 13,987 | 101,720 | 1,054,233 | 129.88 | |
| 10100030 | Pine Tech College 101-30 | 188,892 | 188,892 | 188,892 | 188,892 | (4,345) | 3,332,562 | 2,113,972 | 1,115,109 | 0.000284 | 21,588 | 157,003 | 1,629,317 | 129.75 | |
| 10100031 | Mesabi Range Comm & Tech College 101-31 | 301,860 | 301,860 | 301,860 | 301,860 | (13,613) | 5,440,660 | 3,451,220 | 1,820,499 | 0.000463 | 35,195 | 255,959 | 2,666,103 | 129.45 | |
| 10100032 | Hibbing Comm College 101-32 | 337,912 | 337,912 | 337,912 | 337,912 | (5,376) | 5,920,347 | 3,755,504 | 1,981,007 | 0.000504 | 38,312 | 278,625 | 2,900,899 | 129.46 | |
| 10100033 | Minnesota State College-SE Tech 101-33 | 306,466 | 306,466 | 306,466 | 306,466 | (29,500) | 5,794,114 | 3,675,429 | 1,938,768 | 0.000493 | 37,476 | 272,544 | 2,840,036 | 129.41 | |
| 10100034 | Riverland Community College 101-34 | 513,247 | 513,247 | 513,247 | 513,247 | 14,787 | 8,596,496 | 5,453,088 | 2,876,473 | 0.000732 | 55,643 | 404,670 | 4,209,508 | 129.54 | |
| 10100035 | South Central College 101-35 | 551,400 | 551,400 | 551,400 | 551,400 | (31,971) | 10,060,804 | 6,381,954 | 3,366,445 | 0.000856 | 65,069 | 473,221 | 4,926,643 | 129.54 | |
| 10100036 | Minnesota West Comm &Tech College 101-36 | 580,591 | 580,591 | 580,591 | 580,591 | (4,241) | 10,086,050 | 6,397,969 | 3,374,893 | 0.000858 | 65,221 | 474,326 | 4,937,890 | 129.57 | |
| 10100037 | St Cloud Tech College 101-37 | 689,068 | 689,068 | 689,068 | 689,068 | (7,754) | 12,017,422 | 7,623,112 | 4,021,149 | 0.001023 | 77,764 | 565,543 | 5,883,201 | 129.57 | |
| 10100038 | St Paul College 101-38 | 724,711 | 724,711 | 724,711 | 724,711 | (28,470) | 12,989,419 | 8,239,688 | 4,346,389 | 0.001105 | 83,997 | 610,875 | 6,359,568 | 129.56 | |
| 10100039 | Northeast Service Unit 101-39 | 50,755 | 50,755 | 50,755 | 50,755 | 12,692 | 656,414 | 416,388 | 219,643 | 0.000056 | 4,257 | 30,958 | 320,228 | 130.03 | |
| 10100040 | Fond du Lac Tribal & Comm College 101-40 | 236,630 | 236,630 | 236,630 | 236,630 | 14,117 | 3,837,496 | 2,434,271 | 1,284,064 | 0.000327 | 24,857 | 180,775 | 1,877,302 | 129.67 | |
| 10100041 | North Hennepin Comm College 101-41 | 727,906 | 727,906 | 727,906 | 727,906 | 14,982 | 12,295,135 | 7,799,277 | 4,114,075 | 0.001046 | 79,512 | 578,258 | 6,022,182 | 129.51 | |
| 10100042 | Northland Community &Tech College 101-42 | 476,246 | 476,246 | 476,246 | 476,246 | (39,782) | 8,899,456 | 5,645,267 | 2,977,847 | 0.000757 | 57,544 | 418,491 | 4,357,902 | 129.54 | |
| 10100043 | Normandale Community College 101-43 | 836,751 | 836,751 | 836,751 | 836,751 | 44,041 | 13,671,079 | 8,672,091 | 4,574,479 | 0.001163 | 88,406 | 642,939 | 6,692,782 | 129.57 | |
| 10100044 | Inver Hills Community College 101-44 | 383,432 | 383,432 | 383,432 | 383,432 | (51,351) | 7,498,265 | 4,756,438 | 2,508,994 | 0.000638 | 48,498 | 352,704 | 3,674,544 | 129.44 | |
| 10100045 | Itasca Community College 101-45 | 277,264 | 277,264 | 277,264 | 277,264 | 8,637 | 4,632,767 | 2,938,742 | 1,550,170 | 0.000394 | 29,950 | 217,814 | 2,266,319 | 129.67 | |
| 10100046 | Rainy River Community College 101-46 | 74,416 | 74,416 | 74,416 | 74,416 | 7,806 | 1,148,724 | 728,680 | 384,375 | 0.000098 | 7,450 | 54,177 | 561,835 | 129.70 | |
| 10100048 | Rochester Comm & Tech College 101-48 | 606,122 | 606,122 | 606,122 | 606,122 | (43,856) | 11,209,528 | 7,110,634 | 3,750,820 | 0.000954 | 72,519 | 527,398 | 5,486,259 | 129.61 | |
| 10100049 | Anoka-Ramsey Comm College 101-49 | 755,904 | 755,904 | 755,904 | 755,904 | (47,051) | 13,847,806 | 8,784,196 | 4,633,614 | 0.001178 | 89,546 | 651,231 | 6,779,844 | 129.56 | |
| 10100050 | Vermilion Comm College 101-50 | 94,594 | 94,594 | 94,594 | 94,594 | (15,200) | 1,893,501 | 1,201,121 | 633,584 | 0.000161 | 12,238 | 89,005 | 926,643 | 129.62 | |
| 10100051 | MN State Comm and Tech College 101-51 | 581,879 | 581,879 | 581,879 | 581,879 | (52,725) | 10,944,438 | 6,942,477 | 3,662,118 | 0.000931 | 70,770 | 514,683 | 5,358,609 | 129.56 | |
| 10100052 | Minnesota North College | (2,934) | (2,934) | (2,934) | (2,934) | (1,470) | (25,247) | (16,015) | (8,448) | (0.000002) | (152) | (1,106) | (12,902) | 124.13 | |
| S0001 | Minneapolis - Special School Dist. #1 | 46,476,247 | 46,476,247 | 46,476,247 | 46,476,247 | 98,832 | 799,827,587 | 507,361,364 | 267,630,274 | 0.068060 | 5,174,075 | 37,628,776 | 272,653,965 | 186.08 | |
| CITY | City of Minneapolis | 3,029,992 | 3,029,992 | 3,029,992 | 3,029,992 | (164,994) | 55,100,888 | 34,952,611 | 18,437,306 | - | - | - | - | 0.00 | |
| MSPSD | MPS | 3,029,992 | 3,029,992 | 3,029,992 | 3,029,992 | (164,994) | 55,100,888 | 34,952,611 | 18,437,306 | - | - | - | - | 0.00 | |
| STATE | State of MN | 38,488,498 | 38,488,498 | 38,488,498 | 38,488,498 | (5,655,039) | 761,301,133 | 482,922,569 | 254,738,944 | - | - | - | - | 0.00 | |