

A Pension Trust Fund of the State of Minnesota

2017

Employer and Non-Employer GASB 68 Schedules & Notes



Teachers
Retirement
Association

for fiscal year ended June 30, 2017



REBECCA OTTO
STATE AUDITOR

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Teachers Retirement Association
St. Paul, Minnesota

Report on the Schedules

We have audited the accompanying schedule of employer and non-employer allocations of the Teachers Retirement Association as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by entity, current reporting period only, of the Teachers Retirement Association as of and for the year ended June 30, 2017, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer and non-employer allocations and the specified column totals included in the schedule of pension amounts by entity, current reporting period only, based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and non-employer allocations and specified column totals included in the schedule of pension amounts by entity, current reporting period only, are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and non-employer allocations and the specified column totals included in the schedule of pension amounts by entity, current reporting period only. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer and non-employer allocations and the specified column totals included in the schedule of pension amounts by entity, current reporting period only, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the schedule of employer and non-employer allocations and the specified column totals included in the schedule of pension amounts by entity, current reporting period only, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and non-employer allocations and the specified column totals included in the schedule of pension amounts by entity, current reporting period only.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Teachers Retirement Association as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Restriction on Use

This report is intended solely for the information and use of management, the Board of Trustees, Teachers Retirement Association employer and non-employer entities, and their auditors, and is not intended to be, and should not be, used by anyone other than those specified parties.



REBECCA OTTO
STATE AUDITOR



GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

April 17, 2018

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|---------------------------|---------------------------------|
| 00001 | Aitkin - ISD #1 | 422,156 | 0.1046% |
| 00002 | Hill City - ISD #2 | 136,806 | 0.0339% |
| 00004 | McGregor - ISD #4 | 172,100 | 0.0426% |
| 00006 | South St Paul Special School Dist #6 | 1,481,247 | 0.3669% |
| 00011 | Anoka-Hennepin - ISD #11 | 16,763,614 | 4.1522% |
| 00012 | Centennial - ISD #12 | 2,195,689 | 0.5438% |
| 00013 | Columbia Heights - ISD #13 | 1,347,240 | 0.3337% |
| 00014 | Fridley - ISD #14 | 1,327,009 | 0.3287% |
| 00015 | St Francis - ISD #15 | 1,870,639 | 0.4633% |
| 00016 | Spring Lake Park - ISD #16 | 1,900,565 | 0.4707% |
| 00022 | Detroit Lakes - ISD #22 | 1,223,106 | 0.3029% |
| 00023 | Frazee-Vergas Public Schools | 347,193 | 0.0860% |
| 00031 | Bemidji - ISD #31 | 1,992,449 | 0.4935% |
| 00032 | Blackduck - ISD #32 | 215,150 | 0.0533% |
| 00036 | Kelliher - ISD #36 | 132,795 | 0.0329% |
| 00038 | Red Lake - ISD #38 | 818,596 | 0.2028% |
| 00047 | Sauk Rapids - ISD #47 | 1,507,428 | 0.3734% |
| 00051 | Foley - ISD #51 | 648,637 | 0.1607% |
| 00075 | St Clair - ISD #75 | 229,019 | 0.0567% |
| 00077 | Mankato - ISD #77 | 3,362,715 | 0.8329% |
| 00081 | Comfrey Public School ISD #81 | 74,749 | 0.0185% |
| 00084 | Sleepy Eye - ISD #84 | 206,671 | 0.0512% |
| 00085 | Springfield - ISD #85 | 216,600 | 0.0536% |
| 00088 | New Ulm - ISD #88 | 727,359 | 0.1802% |
| 00091 | Barnum - ISD #91 | 303,965 | 0.0753% |
| 00093 | Carlton - ISD #93 | 162,656 | 0.0403% |
| 00094 | Cloquet - ISD #94 | 1,009,313 | 0.2500% |
| 00095 | Cromwell - ISD #95 | 109,405 | 0.0271% |
| 00097 | Moose Lake - ISD #97 | 237,577 | 0.0588% |
| 00099 | Esko - ISD #99 | 409,433 | 0.1014% |
| 00100 | Wrenshall - ISD #100 | 132,702 | 0.0329% |
| 00108 | Central School District - ISD #108 | 353,942 | 0.0877% |
| 00110 | Waconia - ISD #110 | 1,444,727 | 0.3578% |
| 00111 | Watertown-Mayer - ISD #111 | 534,393 | 0.1324% |
| 00112 | Eastern Carver County Schools - ISD #112 | 4,171,447 | 1.0332% |
| 00113 | Walker-Hackensack - ISD #113 | 306,989 | 0.0760% |
| 00115 | Cass Lake - ISD #115 | 569,072 | 0.1410% |
| 00116 | Pillager - ISD #116 | 325,075 | 0.0805% |
| 00118 | Northland Community Schools - ISD # 118 | 173,261 | 0.0429% |
| 00129 | Montevideo - ISD #129 | 590,228 | 0.1462% |
| 00138 | North Branch - ISD #138 | 1,035,381 | 0.2565% |
| 00139 | Rush City - ISD #139 | 514,845 | 0.1275% |
| 00146 | Barnesville - ISD #146 | 288,448 | 0.0714% |
| 00150 | Hawley - ISD #150 | 356,035 | 0.0882% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|---|---------------------------|---------------------------------|
| 00152 | Moorhead - ISD #152 | 2,408,395 | 0.5965% |
| 00162 | Bagley - ISD #162 | 330,242 | 0.0818% |
| 00166 | Cook County - ISD #166 | 182,542 | 0.0452% |
| 00173 | Mountain Lake - ISD #173 | 187,693 | 0.0465% |
| 00177 | Windom - ISD #177 | 408,677 | 0.1012% |
| 00181 | Brainerd - ISD #181 | 2,584,892 | 0.6402% |
| 00182 | Crosby-Ironton - ISD #182 | 368,159 | 0.0912% |
| 00186 | Pequot Lakes - ISD #186 | 530,196 | 0.1313% |
| 00191 | Burnsville - ISD #191 | 4,281,779 | 1.0605% |
| 00192 | Farmington - ISD #192 | 2,741,004 | 0.6789% |
| 00194 | Lakeville - ISD #194 | 4,267,233 | 1.0569% |
| 00195 | Randolph - ISD #195 | 209,836 | 0.0520% |
| 00196 | Rosemount-Apple Valley-Eagan - ISD #196 | 12,726,144 | 3.1521% |
| 00197 | West St Paul - ISD #197 | 2,315,827 | 0.5736% |
| 00199 | Inver Grove Heights - ISD #199 | 1,414,664 | 0.3504% |
| 00200 | Hastings - ISD #200 | 1,640,693 | 0.4064% |
| 00203 | Hayfield - ISD #203 | 254,445 | 0.0630% |
| 00204 | Kasson-Mantorville - ISD #204 | 663,076 | 0.1642% |
| 00206 | Alexandria - ISD #206 | 1,537,688 | 0.3809% |
| 00213 | Osakis - ISD #213 | 271,350 | 0.0672% |
| 00227 | Chatfield - ISD #227 | 294,797 | 0.0730% |
| 00229 | Lanesboro - ISD #229 | 110,852 | 0.0275% |
| 00238 | Mabel-Canton - ISD #238 | 95,921 | 0.0238% |
| 00239 | Rushford - ISD #239 | 254,628 | 0.0631% |
| 00241 | Albert Lea - ISD #241 | 1,501,784 | 0.3720% |
| 00242 | Alden - ISD #242 | 176,834 | 0.0438% |
| 00246 | Central MN ERDC # 246 | 11,354 | 0.0028% |
| 00252 | Cannon Falls - ISD #252 | 374,759 | 0.0928% |
| 00253 | Goodhue - ISD #253 | 205,861 | 0.0510% |
| 00255 | Pine Island - ISD #255 | 451,566 | 0.1118% |
| 00256 | Red Wing - ISD #256 | 938,915 | 0.2326% |
| 00261 | Ashby - ISD #261 | 84,832 | 0.0210% |
| 00264 | Herman - ISD #264 | 59,752 | 0.0148% |
| 00270 | Hopkins - ISD #270 | 3,395,599 | 0.8411% |
| 00271 | Bloomington - ISD #271 | 5,069,032 | 1.2555% |
| 00272 | Eden Prairie - ISD #272 | 4,082,606 | 1.0112% |
| 00273 | Edina - ISD #273 | 3,824,586 | 0.9473% |
| 00276 | Minnetonka - ISD #276 | 4,484,917 | 1.1109% |
| 00277 | Westonka - ISD #277 | 942,196 | 0.2334% |
| 00278 | Orono - ISD #278 | 1,203,484 | 0.2981% |
| 00279 | Osseo - ISD #279 | 9,551,553 | 2.3658% |
| 00280 | Richfield - ISD #280 | 2,011,593 | 0.4982% |
| 00281 | Robbinsdale - ISD #281 | 5,824,347 | 1.4426% |
| 00282 | St Anthony - ISD #282 | 676,778 | 0.1676% |

Teachers Retirement Association
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As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|---------------------------------------|---------------------------|---------------------------------|
| 00283 | St Louis Park - ISD #283 | 2,231,373 | 0.5527% |
| 00284 | Wayzata - ISD #284 | 4,742,719 | 1.1747% |
| 00286 | Brooklyn Center - ISD #286 | 935,455 | 0.2317% |
| 00287 | Interm School District #287 | 2,176,824 | 0.5392% |
| 00288 | Southwest Metro Intermediate District | 41,739 | 0.0103% |
| 00294 | Houston - ISD #294 | 541,952 | 0.1342% |
| 00297 | Spring Grove - ISD #297 | 128,562 | 0.0318% |
| 00299 | Caledonia - ISD #299 | 255,255 | 0.0632% |
| 00300 | LaCrescent - ISD #300 | 391,416 | 0.0969% |
| 00306 | Laporte - ISD #306 | 97,645 | 0.0242% |
| 00308 | Nevis - ISD #308 | 204,310 | 0.0506% |
| 00309 | Park Rapids - ISD #309 | 546,510 | 0.1354% |
| 00314 | Braham - ISD #314 | 254,110 | 0.0629% |
| 00316 | Greenway Schools - ISD #316 | 364,058 | 0.0902% |
| 00317 | Deer River - ISD #317 | 403,610 | 0.1000% |
| 00318 | Grand Rapids - ISD #318 | 1,564,407 | 0.3875% |
| 00319 | Nashwauk-Keewatin - ISD #319 | 231,585 | 0.0574% |
| 00330 | Heron Lake-Okabena - ISD #330 | 121,350 | 0.0301% |
| 00332 | Mora - ISD #332 | 621,211 | 0.1539% |
| 00333 | Ogilvie - ISD #333 | 183,051 | 0.0453% |
| 00345 | New London-Spicer - ISD #345 | 547,758 | 0.1357% |
| 00347 | Willmar - ISD #347 | 1,635,193 | 0.4050% |
| 00356 | Lancaster - ISD #356 | 72,428 | 0.0179% |
| 00361 | International Falls - ISD #361 | 367,031 | 0.0909% |
| 00362 | Littlefork - Big Falls - ISD #362 | 116,401 | 0.0288% |
| 00363 | So Koochiching-Rainy River - ISD #363 | 154,139 | 0.0382% |
| 00378 | Dawson - ISD #378 | 216,376 | 0.0536% |
| 00381 | Lake Superior - ISD #381 | 583,675 | 0.1446% |
| 00382 | Northwest Reg Intrdst Council # 382 | 53,123 | 0.0132% |
| 00390 | Lake of the Woods - ISD #390 | 180,078 | 0.0446% |
| 00391 | Cleveland - ISD #391 | 148,640 | 0.0368% |
| 00397 | Lake Agassiz Spec Ed Coop # 397 | 61,104 | 0.0151% |
| 00398 | Midwest Spec Ed Coop # 398 | 69,408 | 0.0172% |
| 00402 | Hendricks - ISD #402 | 70,128 | 0.0174% |
| 00403 | Ivanhoe - ISD #403 | 32,631 | 0.0081% |
| 00404 | Lake Benton - ISD #404 | 47,231 | 0.0117% |
| 00413 | Marshall - ISD #413 | 1,006,013 | 0.2492% |
| 00414 | Minneota - ISD #414 | 176,468 | 0.0437% |
| 00415 | Lynd - ISD #415 | 73,394 | 0.0182% |
| 00423 | Hutchinson - ISD #423 | 1,081,678 | 0.2679% |
| 00424 | Lester Prairie - ISD #424 | 147,928 | 0.0366% |
| 00432 | Mahnomen - ISD #432 | 257,498 | 0.0638% |
| 00435 | Waubun - ISD #435 | 264,808 | 0.0656% |
| 00441 | Marshall County Central - ISD #441 | 149,119 | 0.0369% |

Teachers Retirement Association
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As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|---------------------------|---------------------------------|
| 00447 | Grygla - ISD #447 | 85,819 | 0.0213% |
| 00458 | Truman - ISD #458 | 89,080 | 0.0221% |
| 00463 | Eden Valley - Watkins - ISD #463 | 320,699 | 0.0794% |
| 00465 | Litchfield - ISD #465 | 537,415 | 0.1331% |
| 00466 | Dassel-Cokato - ISD #466 | 776,281 | 0.1923% |
| 00473 | Isle - ISD #473 | 148,207 | 0.0367% |
| 00477 | Princeton - ISD #477 | 1,121,975 | 0.2779% |
| 00480 | Onamia - ISD #480 | 272,513 | 0.0675% |
| 00482 | Little Falls - ISD #482 | 992,913 | 0.2459% |
| 00484 | Pierz - ISD #484 | 377,246 | 0.0934% |
| 00485 | Royalton - ISD #485 | 271,676 | 0.0673% |
| 00486 | Swanville - ISD #486 | 102,978 | 0.0255% |
| 00487 | Upsala - ISD #487 | 111,555 | 0.0276% |
| 00492 | Austin - ISD #492 | 1,982,493 | 0.4910% |
| 00495 | Grand Meadow - ISD #495 | 168,610 | 0.0418% |
| 00497 | Lyle - ISD #497 | 97,726 | 0.0242% |
| 00499 | LeRoy - ISD #499 | 117,066 | 0.0290% |
| 00500 | Southland - ISD #500 | 186,107 | 0.0461% |
| 00505 | Fulda - ISD #505 | 151,398 | 0.0375% |
| 00507 | Nicollet - ISD #507 | 134,154 | 0.0332% |
| 00508 | St Peter - ISD #508 | 737,070 | 0.1826% |
| 00511 | Adrian - ISD #511 | 174,924 | 0.0433% |
| 00514 | Ellsworth - ISD #514 | 68,087 | 0.0169% |
| 00518 | Worthington - ISD #518 | 1,242,259 | 0.3077% |
| 00531 | Byron - ISD #531 | 694,912 | 0.1721% |
| 00533 | Dover-Eyota - ISD #533 | 373,283 | 0.0925% |
| 00534 | Stewartville - ISD #534 | 656,598 | 0.1626% |
| 00535 | Rochester - ISD #535 | 7,343,605 | 1.8189% |
| 00542 | Battle Lake Public Schools - ISD # 542 | 158,301 | 0.0392% |
| 00544 | Fergus Falls - ISD #544 | 833,753 | 0.2065% |
| 00545 | Henning - ISD #545 | 136,648 | 0.0338% |
| 00547 | Parkers Prairie - ISD #547 | 183,602 | 0.0455% |
| 00548 | Pelican Rapids - ISD #548 | 354,146 | 0.0877% |
| 00549 | Perham - ISD #549 | 492,569 | 0.1220% |
| 00550 | Underwood - ISD #550 | 179,728 | 0.0445% |
| 00553 | New York Mills - ISD #553 | 227,016 | 0.0562% |
| 00561 | Goodridge - ISD #561 | 88,805 | 0.0220% |
| 00564 | Thief River Falls Public Schools # 564 | 717,065 | 0.1776% |
| 00577 | Willow River - ISD #577 | 166,293 | 0.0412% |
| 00578 | Pine City - ISD #578 | 608,876 | 0.1508% |
| 00581 | Edgerton - ISD #581 | 159,844 | 0.0396% |
| 00592 | Climax - ISD #592 | 86,125 | 0.0213% |
| 00593 | Crookston - ISD #593 | 455,590 | 0.1128% |
| 00595 | East Grand Forks - ISD #595 | 630,123 | 0.1561% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|------------------------------------|---------------------------|---------------------------------|
| 00599 | Fertile-Beltrami - ISD #599 | 173,094 | 0.0429% |
| 00600 | Fisher - ISD #600 | 97,596 | 0.0242% |
| 00601 | Fosston - ISD #601 | 250,316 | 0.0620% |
| 00621 | Mounds View - ISD #621 | 4,747,125 | 1.1758% |
| 00622 | North St Paul-Maplewood - ISD #622 | 4,324,600 | 1.0712% |
| 00623 | Roseville - ISD #623 | 3,467,713 | 0.8589% |
| 00624 | White Bear Lake - ISD #624 | 3,705,829 | 0.9179% |
| 00630 | Red Lake Falls - ISD #630 | 156,674 | 0.0388% |
| 00635 | Milroy - ISD #635 | 13,239 | 0.0033% |
| 00640 | Wabasso - ISD #640 | 143,065 | 0.0354% |
| 00656 | Faribault - ISD #656 | 1,577,831 | 0.3908% |
| 00659 | Northfield - ISD #659 | 1,793,467 | 0.4442% |
| 00671 | Hills-Beaver Creek - ISD #671 | 121,814 | 0.0302% |
| 00676 | Badger - ISD #676 | 96,581 | 0.0239% |
| 00682 | Roseau - ISD #682 | 406,816 | 0.1008% |
| 00690 | Warroad - ISD #690 | 347,922 | 0.0862% |
| 00695 | Chisholm - ISD #695 | 265,479 | 0.0658% |
| 00696 | Ely - ISD #696 | 198,098 | 0.0491% |
| 00698 | Floodwood - ISD #698 | 108,748 | 0.0269% |
| 00700 | Hermantown - ISD #700 | 664,227 | 0.1645% |
| 00701 | Hibbing - ISD #701 | 848,169 | 0.2101% |
| 00704 | Proctor - ISD #704 | 689,124 | 0.1707% |
| 00706 | Virginia - ISD #706 | 585,462 | 0.1450% |
| 00707 | Nett Lake - ISD #707 | 49,064 | 0.0122% |
| 00709 | Duluth - ISD #709 | 3,582,569 | 0.8874% |
| 00712 | Mountain Iron-Buhl - ISD #712 | 192,750 | 0.0477% |
| 00716 | Belle Plaine - ISD #716 | 559,875 | 0.1387% |
| 00717 | Jordan - ISD #717 | 717,025 | 0.1776% |
| 00719 | Prior Lake - ISD #719 | 2,996,241 | 0.7421% |
| 00720 | Shakopee - ISD #720 | 3,448,359 | 0.8541% |
| 00721 | New Prague - ISD #721 | 1,469,296 | 0.3639% |
| 00726 | Becker - ISD #726 | 1,006,789 | 0.2494% |
| 00727 | Big Lake - ISD #727 | 1,052,333 | 0.2607% |
| 00728 | Elk River - ISD #728 | 4,837,432 | 1.1982% |
| 00738 | Holdingford - ISD #738 | 324,257 | 0.0803% |
| 00739 | Kimball - ISD #739 | 246,222 | 0.0610% |
| 00740 | Melrose - ISD #740 | 458,610 | 0.1136% |
| 00741 | Paynesville - ISD #741 | 366,477 | 0.0908% |
| 00742 | St Cloud - ISD #742 | 4,695,229 | 1.1630% |
| 00743 | Sauk Centre - ISD #743 | 369,823 | 0.0916% |
| 00745 | Albany - ISD #745 | 712,683 | 0.1765% |
| 00748 | Sartell - ISD #748 | 1,347,856 | 0.3338% |
| 00750 | Rocori - ISD #750 | 733,348 | 0.1816% |
| 00756 | Blooming Prairie - ISD #756 | 285,139 | 0.0706% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|---------------------------------------|---------------------------|---------------------------------|
| 00761 | Owatonna - ISD #761 | 1,864,392 | 0.4618% |
| 00763 | Medford - ISD #763 | 273,172 | 0.0677% |
| 00768 | Hancock - ISD #768 | 110,958 | 0.0275% |
| 00771 | Chokio-Alberta - ISD #771 | 73,480 | 0.0182% |
| 00775 | Kerkhoven-Murdock-Sunburg - ISD #775 | 224,460 | 0.0556% |
| 00777 | Benson - ISD #777 | 326,651 | 0.0809% |
| 00786 | Bertha-Hewitt - ISD #786 | 158,663 | 0.0393% |
| 00787 | Browerville - ISD #787 | 176,514 | 0.0437% |
| 00801 | Browns Valley - ISD #801 | 53,628 | 0.0133% |
| 00803 | Wheaton - ISD #803 | 162,518 | 0.0403% |
| 00811 | Wabasha-Kellogg - ISD #811 | 225,756 | 0.0559% |
| 00813 | Lake City - ISD #813 | 437,912 | 0.1085% |
| 00815 | Prinsburg - ISD #815 | 15,414 | 0.0038% |
| 00818 | Verndale - ISD #818 | 179,599 | 0.0445% |
| 00820 | Sebeka - ISD #820 | 203,334 | 0.0504% |
| 00821 | Menahga - ISD #821 | 288,286 | 0.0714% |
| 00829 | Waseca - ISD #829 | 670,688 | 0.1661% |
| 00831 | Forest Lake - ISD #831 | 2,470,411 | 0.6119% |
| 00832 | Mahtomedi - ISD #832 | 1,362,739 | 0.3375% |
| 00833 | South Washington County - ISD #833 | 8,114,210 | 2.0098% |
| 00834 | Stillwater - ISD #834 | 3,107,587 | 0.7697% |
| 00836 | Butterfield - ISD #836 | 84,459 | 0.0209% |
| 00837 | Madelia - ISD #837 | 189,917 | 0.0470% |
| 00840 | St James - ISD #840 | 357,237 | 0.0885% |
| 00846 | Breckenridge - ISD #846 | 251,903 | 0.0624% |
| 00850 | Rothsay - ISD #850 | 88,088 | 0.0218% |
| 00852 | Campbell-Tintah - ISD #852 | 65,973 | 0.0163% |
| 00857 | Lewiston - ISD #857 | 282,924 | 0.0701% |
| 00858 | St Charles - ISD #858 | 359,689 | 0.0891% |
| 00861 | Winona Area Public Schools - ISD #861 | 1,342,095 | 0.3324% |
| 00876 | Annandale - ISD #876 | 635,490 | 0.1574% |
| 00877 | Buffalo - ISD #877 | 2,151,580 | 0.5329% |
| 00879 | Delano - ISD #879 | 829,605 | 0.2055% |
| 00881 | Maple Lake - ISD #881 | 299,710 | 0.0742% |
| 00882 | Monticello - ISD #882 | 1,870,475 | 0.4633% |
| 00883 | Rockford - ISD #883 | 532,330 | 0.1319% |
| 00885 | St Michael - ISD #885 | 2,111,297 | 0.5229% |
| 00891 | Canby - ISD #891 | 183,727 | 0.0455% |
| 00911 | Cambridge-Isanti - ISD #911 | 1,993,892 | 0.4939% |
| 00912 | Milaca - ISD #912 | 702,386 | 0.1740% |
| 00914 | Ulen - Hitterdal - ISD #914 | 113,399 | 0.0281% |
| 00915 | Southern Plains #915 | 197,780 | 0.0490% |
| 00916 | NE Metro Interm School Dist #916 | 1,344,487 | 0.3330% |
| 00917 | Interm School District #917 | 867,669 | 0.2149% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|------------------------|------------------------------|
| 00920 | Metro ECSU # 920 | 32,166 | 0.0080% |
| 00921 | Southeast Service Coop # 921 | 49,198 | 0.0122% |
| 00922 | South Central Serv Coop # 922 | 50,607 | 0.0125% |
| 00923 | Resource Training and Solutions # 923 | 65,705 | 0.0163% |
| 00924 | North Central Service Coop # 924 | 56,310 | 0.0139% |
| 00925 | TIES # 925 | 46,673 | 0.0116% |
| 00926 | Lakes Country Serv Coop # 926 | 114,269 | 0.0283% |
| 00927 | Northeast Service Coop # 927 | 6,518 | 0.0016% |
| 00928 | Northwest MN Service Co-op # 928 | 87,807 | 0.0217% |
| 00935 | Fergus Falls Spec Ed Coop # 935 | 143,462 | 0.0355% |
| 00938 | Meeker & Wright Spec Ed Coop #938 | 280,585 | 0.0695% |
| 00966 | Wright Technical Ctr # 966 | 104,933 | 0.0260% |
| 00978 | MN Valley Coop Ctr #978 | 86,220 | 0.0214% |
| 00985 | Pine to Prairie Coop Ctr # 985 | - | 0.0000% |
| 00991 | SW/W Central Service Cooperative # 991 | 720,550 | 0.1785% |
| 00997 | Area Special Educ Coop # 997 | 124,516 | 0.0308% |
| 00998 | Bemidji Reg Interdist Council # 998 | 280,371 | 0.0694% |
| 02071 | Lake Crystal-Wellcome Memorial ISD #2071 | 287,827 | 0.0713% |
| 02125 | Triton Schools - ISD #2125 | 391,535 | 0.0970% |
| 02134 | United South Central - ISD #2134 | 274,919 | 0.0681% |
| 02135 | Maple River - ISD #2135 | 334,575 | 0.0829% |
| 02137 | Kingsland - ISD #2137 | 200,515 | 0.0497% |
| 02142 | St Louis County Schools - ISD # 2142 | 776,665 | 0.1924% |
| 02143 | Waterville-Elysian-Morristown ISD #2143 | 316,857 | 0.0785% |
| 02144 | Chisago Lakes Area - ISD #2144 | 1,210,446 | 0.2998% |
| 02149 | Minnewaska Area - ISD #2149 | 469,187 | 0.1162% |
| 02154 | Eveleth-Gilbert - ISD #2154 | 335,758 | 0.0832% |
| 02155 | Wadena-Deer Creek - ISD #2155 | 354,425 | 0.0878% |
| 02159 | Buffalo Lake-Hector - ISD #2159 | 178,627 | 0.0442% |
| 02164 | Dilworth-Glyndon-Felton - ISD #2164 | 609,044 | 0.1509% |
| 02165 | Hinckley-Finlayson - ISD #2165 | 352,213 | 0.0872% |
| 02167 | Lakeview - ISD #2167 | 235,534 | 0.0583% |
| 02168 | NRHEG - ISD #2168 | 319,715 | 0.0792% |
| 02169 | Murray County Central - ISD #2169 | 269,646 | 0.0668% |
| 02170 | Staples-Motley - ISD #2170 | 398,235 | 0.0986% |
| 02171 | Kittson Central - ISD #2171 | 115,501 | 0.0286% |
| 02172 | Kenyon-Wanamingo - ISD #2172 | 273,949 | 0.0679% |
| 02174 | Pine River-Backus - ISD #2174 | 334,943 | 0.0830% |
| 02176 | Warren-Alvarado-Oslo - ISD #2176 | 188,847 | 0.0468% |
| 02180 | MACCRAY - ISD #2180 | 259,495 | 0.0643% |
| 02184 | Luverne - ISD #2184 | 464,920 | 0.1152% |
| 02190 | Yellow Medicine East - ISD #2190 | 201,336 | 0.0499% |
| 02198 | Fillmore Central - ISD #2198 | 206,969 | 0.0513% |
| 02215 | Norman County East - ISD #2215 | 109,439 | 0.0271% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|---------------------------|---------------------------------|
| 02310 | Sibley East - ISD #2310 | 430,123 | 0.1065% |
| 02311 | Clearbrook-Gonvick - ISD #2311 | 147,560 | 0.0365% |
| 02342 | West Central Area - ISD #2342 | 267,693 | 0.0663% |
| 02358 | Tri-County - ISD #2358 | 94,043 | 0.0233% |
| 02364 | Belgrade-Brooten-Elrosa - ISD #2364 | 240,164 | 0.0595% |
| 02365 | Gibbon-Fairfax-Winthrop - ISD #2365 | 287,772 | 0.0713% |
| 02396 | Atwater-Cosmos-Grove City - ISD #2396 | 335,931 | 0.0832% |
| 02397 | Le Sueur-Henderson - ISD #2397 | 333,937 | 0.0827% |
| 02448 | Martin County West - ISD #2448 | 264,475 | 0.0655% |
| 02527 | Norman County West - ISD #2527 | 109,533 | 0.0271% |
| 02534 | BOLD - ISD #2534 | 244,179 | 0.0605% |
| 02536 | Granada-Huntley-E Chain - ISD #2536 | 88,793 | 0.0220% |
| 02580 | East Central - ISD #2580 | 283,000 | 0.0701% |
| 02609 | Win-E-Mac - ISD #2609 | 145,987 | 0.0362% |
| 02683 | Greenbush-Middle River - ISD #2683 | 171,772 | 0.0425% |
| 02687 | Howard Lake-Waverly-Winsted - ISD #2687 | 427,441 | 0.1059% |
| 02689 | Pipestone Area Schools - ISD #2689 | 396,123 | 0.0981% |
| 02711 | Mesabi East - ISD #2711 | 306,326 | 0.0759% |
| 02752 | Fairmont-Ceylon - ISD #2752 | 569,723 | 0.1411% |
| 02753 | Long Prairie-Grey Eagle - ISD #2753 | 339,723 | 0.0841% |
| 02754 | Cedar Mountain - ISD #2754 | 162,851 | 0.0403% |
| 02759 | Eagle Valley - ISD #2759 | 57,481 | 0.0142% |
| 02769 | Morris Area Schools - ISD #2769 | 363,711 | 0.0901% |
| 02805 | Zumbrota-Mazeppa - ISD #2805 | 398,260 | 0.0986% |
| 02835 | Janesville-Waldorf-Pemberton - ISD #2835 | 229,280 | 0.0568% |
| 02853 | Lac qui Parle Valley - ISD #2853 | 338,757 | 0.0839% |
| 02854 | Ada-Borup - ISD #2854 | 187,519 | 0.0464% |
| 02856 | Stephen-Argyle - ISD #2856 | 126,383 | 0.0313% |
| 02859 | Glencoe-Silver Lake - ISD #2859 | 550,200 | 0.1363% |
| 02860 | Blue Earth Area Public Schools # 2860 | 464,189 | 0.1150% |
| 02884 | Red Rock Central - ISD #2884 | 152,175 | 0.0377% |
| 02886 | Glenville-Emmons - ISD #2886 | 97,020 | 0.0240% |
| 02888 | Clinton-Graceville-Beardsley - ISD #2888 | 128,175 | 0.0317% |
| 02889 | Lake Park-Audubon District - ISD #2889 | 234,412 | 0.0581% |
| 02890 | Renville County West - ISD #2890 | 225,652 | 0.0559% |
| 02895 | Jackson County Central Schools ISD #2895 | 506,058 | 0.1253% |
| 02897 | Redwood Area Schools - ISD # 2897 | 438,365 | 0.1086% |
| 02898 | Westbrook-Walnut Grove Public School2898 | 170,604 | 0.0423% |
| 02899 | Plainview-Elgin-Millville ISD #2899 | 508,964 | 0.1261% |
| 02902 | RTR Public School #2902 | 168,285 | 0.0417% |
| 02903 | Ortonville Public School #2903 | 203,676 | 0.0504% |
| 02904 | Tracy Area School District #2904 | 272,078 | 0.0674% |
| 02905 | Tri-City United ISD #2905 | 651,676 | 0.1614% |
| 02906 | Red Lake County Central - ISD #2906 | 155,060 | 0.0384% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|------------------------------------|------------------------|------------------------------|
| 02907 | Round Lake/Brewster - ISD #2907 | 79,350 | 0.0197% |
| 02908 | Brandon/Evansville - ISD #2908 | 145,102 | 0.0359% |
| 03333 | Pine Point - ISD #3333 | 47,580 | 0.0118% |
| 04000 | City Academy | 44,556 | 0.0110% |
| 04001 | Bluffview Montessori | 55,632 | 0.0138% |
| 04003 | New Heights School | 50,075 | 0.0124% |
| 04004 | Cedar-Riverside Community School | 75,135 | 0.0186% |
| 04005 | Metro Deaf School | 179,453 | 0.0444% |
| 04007 | New Country Charter School | 66,104 | 0.0164% |
| 04008 | PACT Charter School | 169,656 | 0.0420% |
| 04011 | Athlos Leadership Academy | 245,353 | 0.0608% |
| 04015 | Community of Peace | 285,400 | 0.0707% |
| 04016 | World Learner School | 59,912 | 0.0148% |
| 04017 | MN Transitions Charter School | 421,319 | 0.1044% |
| 04018 | Achieve Language Academy | 146,675 | 0.0363% |
| 04020 | Duluth Edison Charter School | 532,402 | 0.1319% |
| 04025 | Cyber Village Academy | 95,067 | 0.0235% |
| 04026 | ECHO Charter School | 46,330 | 0.0115% |
| 04027 | Higher Ground | 164,712 | 0.0408% |
| 04029 | St Paul City School | 149,008 | 0.0369% |
| 04030 | Odyssey Academy | 80,780 | 0.0200% |
| 04031 | Jennings Experiential High School | 24,414 | 0.0060% |
| 04032 | Harvest Preparatory Academy | 118,984 | 0.0295% |
| 04035 | Life Prep Academy | 108,502 | 0.0269% |
| 04036 | Face to Face Academy | 40,242 | 0.0100% |
| 04038 | Sojourner Truth Academy | 149,888 | 0.0371% |
| 04039 | High School for Recording Arts | 65,434 | 0.0162% |
| 04042 | Twin Cities Academy | 7,893 | 0.0020% |
| 04043 | Math & Science Academy | 135,763 | 0.0336% |
| 04049 | Northwest Passage High School | 61,276 | 0.0152% |
| 04050 | Lafayette Charter School | 26,540 | 0.0066% |
| 04053 | North Lakes Academy | 137,521 | 0.0341% |
| 04054 | LaCrescent Montessori Academy | 22,256 | 0.0055% |
| 04055 | Nerstrand Elementary School | 37,654 | 0.0093% |
| 04056 | Rochester Off-Campus Charter HS | 35,783 | 0.0089% |
| 04057 | El Colegio Charter School | 42,770 | 0.0106% |
| 04058 | Schoolcraft Learning Community | 55,362 | 0.0137% |
| 04059 | Crosslake Community School | 67,404 | 0.0167% |
| 04064 | Riverway Learning Community | 32,812 | 0.0081% |
| 04066 | Kato Public Charter School | 30,909 | 0.0077% |
| 04067 | Aurora Charter School | 125,422 | 0.0311% |
| 04068 | Excell Academy for Higher Learning | 124,735 | 0.0309% |
| 04070 | HOPE Community Academy | 172,844 | 0.0428% |
| 04073 | Academia Cesar Chavez | 129,847 | 0.0322% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|---------------------------|---------------------------------|
| 04074 | AFSA High School | 134,839 | 0.0334% |
| 04075 | Avalon School | 99,395 | 0.0246% |
| 04077 | Twin Cities International Elem. School | 191,505 | 0.0474% |
| 04078 | MN International Middle School | 113,004 | 0.0280% |
| 04079 | Friendship Academy of Fine Arts | 37,195 | 0.0092% |
| 04080 | Pillager Area Charter School | 16,587 | 0.0041% |
| 04081 | Discovery Public School of Faribault | 21,398 | 0.0053% |
| 04082 | BlueSky Charter School | 218,961 | 0.0542% |
| 04083 | Ridgeway Community School | 27,650 | 0.0068% |
| 04084 | North Shore Community School | 98,394 | 0.0244% |
| 04085 | Harbor City International | 83,778 | 0.0208% |
| 04087 | SAGE Academy | 30,965 | 0.0077% |
| 04088 | Urban Academy | 85,658 | 0.0212% |
| 04089 | New City School | 77,296 | 0.0191% |
| 04090 | Prairie Creek Community School | 59,752 | 0.0148% |
| 04091 | Arcadia Charter School | 50,551 | 0.0125% |
| 04092 | Watershed High School | 24,783 | 0.0061% |
| 04093 | New Century Charter School | 38,343 | 0.0095% |
| 04095 | Trio Wolf Creek Distance Learning | 58,998 | 0.0146% |
| 04097 | Partnership Academy, Inc. | 143,537 | 0.0356% |
| 04098 | Nova Classical Academy | 273,336 | 0.0677% |
| 04100 | Great Expectations School | 31,460 | 0.0078% |
| 04102 | Mn Internship Center | 140,059 | 0.0347% |
| 04103 | Hmong Academy | 461,502 | 0.1143% |
| 04104 | Paladin Academy (Liberty High School) | 71,093 | 0.0176% |
| 04105 | Great River School | 137,493 | 0.0341% |
| 04106 | Trek North High School | 99,072 | 0.0245% |
| 04107 | Voyageurs Expeditionary School | 45,848 | 0.0114% |
| 04110 | Main Street School of Performing Arts | 103,826 | 0.0257% |
| 04111 | Augsburg Academy for Health Careers | 41,884 | 0.0104% |
| 04112 | St Paul Conservatory for Performing Arts | 167,378 | 0.0415% |
| 04113 | Fraser Academy | 105,076 | 0.0260% |
| 04115 | Minneapolis Academy | 4,116 | 0.0010% |
| 04116 | Lakes International Language Academy | 274,641 | 0.0680% |
| 04118 | Kaleidoscope Charter School | 198,618 | 0.0492% |
| 04119 | Academic Arts High School | 37,392 | 0.0093% |
| 04120 | St Croix Preparatory School | 303,903 | 0.0753% |
| 04121 | UBAH Medical Academy | 118,451 | 0.0293% |
| 04122 | Eagle Ridge Academy | 318,743 | 0.0789% |
| 04124 | Beacon Academy | 136,909 | 0.0339% |
| 04126 | Prairie Seeds Academy | 202,460 | 0.0501% |
| 04127 | TEAM Academy | 50,107 | 0.0124% |
| 04131 | Lighthouse Academy of Nations | 97,248 | 0.0241% |
| 04132 | Twin Cities Academy High School | 160,780 | 0.0398% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|--|---------------------------|---------------------------------|
| 04135 | Rochester Math and Science Academy | 95,307 | 0.0236% |
| 04137 | Swan River Montessori | 54,250 | 0.0134% |
| 04138 | MILROY Area Charter School | 13,088 | 0.0032% |
| 04139 | LoveWorks Academy | 39,251 | 0.0097% |
| 04140 | Yinghua Academy | 199,313 | 0.0494% |
| 04141 | Paideia Academy | 5,602 | 0.0014% |
| 04142 | Stride Academy | 206,924 | 0.0513% |
| 04143 | New Millennium Academy | 192,704 | 0.0477% |
| 04144 | Green Isle Community School | 16,726 | 0.0041% |
| 04145 | Birch Grove Charter School | 12,480 | 0.0031% |
| 04146 | Northern Lights Community School | 50,619 | 0.0125% |
| 04150 | Minnesota Online High School | 62,062 | 0.0154% |
| 04151 | EdVisions Off-Campus Charter School | 43,645 | 0.0108% |
| 04152 | Twin Cities German Immersion School | 165,698 | 0.0410% |
| 04153 | Dugsi Academy | 122,546 | 0.0304% |
| 04155 | Naytahwaush Community School | 58,090 | 0.0144% |
| 04159 | Seven Hills Classical | 252,758 | 0.0626% |
| 04160 | Spectrum HS | 194,260 | 0.0481% |
| 04161 | New Discoveries Montessori Academy | 65,498 | 0.0162% |
| 04162 | Southside Family Charter School | 41,418 | 0.0103% |
| 04163 | Learning for Leadership CS | 79,276 | 0.0196% |
| 04164 | Laura Jeffrey Academy | 57,798 | 0.0143% |
| 04166 | East Range Academy of Tech and Science | 56,559 | 0.0140% |
| 04167 | International Spanish Language Academy | 77,793 | 0.0193% |
| 04168 | Glacial Hills Elementary School | 47,240 | 0.0117% |
| 04169 | Stonebridge Community School | 105,106 | 0.0260% |
| 04170 | Hiawatha Academies | 466,209 | 0.1155% |
| 04171 | Noble Academy | 170,751 | 0.0423% |
| 04172 | Clarkfield Area Charter School | 21,309 | 0.0053% |
| 04177 | Minisinaakwaang Leadership Academy | 14,426 | 0.0036% |
| 04178 | Lincoln International Charter School | 53,407 | 0.0132% |
| 04181 | Community School of Excellence | 267,500 | 0.0663% |
| 04183 | Lionsgate Academy | 268,732 | 0.0666% |
| 04184 | Aspen Academy | 151,371 | 0.0375% |
| 04185 | DaVinci Academy of Art and Science | 127,953 | 0.0317% |
| 04186 | Global Academy, Inc. | 179,156 | 0.0444% |
| 04187 | Natural Science Academy | 18,586 | 0.0046% |
| 04188 | Cologne Academy | 208,055 | 0.0515% |
| 04189 | Bright Water Elementary Charter School | 52,423 | 0.0130% |
| 04190 | River's Edge Academy | 31,863 | 0.0079% |
| 04191 | KIPP Minnesota | 120,955 | 0.0300% |
| 04192 | Best Academy | 246,528 | 0.0611% |
| 04193 | College Prep Elementary | 127,204 | 0.0315% |
| 04194 | Cannon River STEM School | 98,120 | 0.0243% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
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| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|-------|---|---------------------------|---------------------------------|
| 04195 | Oshki Ogimaag Charter School | 18,178 | 0.0045% |
| 04198 | Discovery Woods Montessori | 28,587 | 0.0071% |
| 04199 | Parnassus Preparatory School | 259,915 | 0.0644% |
| 04200 | Step Academy | 76,622 | 0.0190% |
| 04201 | Cornerstone Montessori Elementary School | 32,496 | 0.0080% |
| 04203 | Minneapolis College Preparatory School | 6,187 | 0.0015% |
| 04204 | Rochester STEM Academy | 31,015 | 0.0077% |
| 04205 | Hennepin Elementary School | 116,724 | 0.0289% |
| 04207 | Vermilion Country School | 15,994 | 0.0040% |
| 04208 | Nasha Shkola Charter School | 38,138 | 0.0094% |
| 04209 | Mastery School | 76,728 | 0.0190% |
| 04210 | Upper Mississippi Academy | 92,573 | 0.0229% |
| 04212 | West Side Summit Charter School | 48,520 | 0.0120% |
| 04213 | Prodeo Academy | 101,778 | 0.0252% |
| 04215 | Sejong Academy | 41,383 | 0.0102% |
| 04216 | Freedom Academy | 10,626 | 0.0026% |
| 04217 | Technical Academies of Minnesota | 37,658 | 0.0093% |
| 04218 | Venture Academy | 112,493 | 0.0279% |
| 04219 | Northeast College Prep Charter School | 92,632 | 0.0229% |
| 04220 | Agamim Hebrew Language School | 43,450 | 0.0108% |
| 04221 | Discovery Charter School | 39,989 | 0.0099% |
| 04223 | Saint Cloud Math and Science Academy | 58,622 | 0.0145% |
| 04224 | Star of the North Academy | 42,362 | 0.0105% |
| 04225 | Universal Academy Charter School | 54,065 | 0.0134% |
| 04226 | Bdote Learning Center | 32,394 | 0.0080% |
| 04227 | Art and Science Academy | 88,971 | 0.0220% |
| 04228 | Woodbury Leadership Academy | 63,841 | 0.0158% |
| 04229 | Jane Goodall Environmental Sciences Acad | 32,462 | 0.0080% |
| 04230 | Minnesota Early Learning Academy | 64,596 | 0.0160% |
| 04231 | Minnesota Math and Science Academy | 129,475 | 0.0321% |
| 04232 | Summit Charter School | 22,694 | 0.0056% |
| 04233 | Level Up Academy Charter School | 32,014 | 0.0079% |
| 04235 | Flex Academy of Minnesota | 24,917 | 0.0062% |
| 04237 | Metropolitan Education for Future Employ | 34,131 | 0.0085% |
| 04238 | Rochester Beacon Academy | 75,267 | 0.0186% |
| 04239 | TESFA International School | 47,043 | 0.0117% |
| 04240 | New Century Academy | 25,656 | 0.0064% |
| 04243 | North Metro Flex Academy | 40,667 | 0.0101% |
| 04243 | FIT Academy | 3,703 | 0.0009% |
| 04246 | Big Picture Twin Cities-Phillips Community School | 5,141 | 0.0013% |
| 04248 | TRUTH Preparatory | 43,132 | 0.0107% |
| 04249 | Sankofa Underground North Academy | 14,620 | 0.0036% |
| 04250 | Athlos Academy of St Cloud | 108,583 | 0.0269% |
| 04251 | Apex Academy | 1,272 | 0.0003% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2017

| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|----------|--|---------------------------|---------------------------------|
| 05001 | MN Family Career & Comm Leaders of Amer | 5,905 | 0.0015% |
| 05002 | MN Business Professionals of America | 2,081 | 0.0005% |
| 05003 | SkillsUSA Minnesota | 4,409 | 0.0011% |
| 05004 | MN Delta Epsilon / DECA | 2,063 | 0.0005% |
| 06004 | Freshwater Education Dist # 6004 | 311,257 | 0.0771% |
| 06012 | Zumbro Education District # 6012 | 218,354 | 0.0541% |
| 06013 | Hiawatha Valley Ed Dist # 6013 | 238,697 | 0.0591% |
| 06014 | Runestone Area Education Dist # 6014 | 130,821 | 0.0324% |
| 06017 | MN Transitions - Connections Academy | 256,320 | 0.0635% |
| 06026 | W Central Education Dist # 6026 | 120,119 | 0.0298% |
| 06027 | MN Valley Educ Dist # 6027 | 175,733 | 0.0435% |
| 06049 | Riverbend Educational Dist # 6049 | 188,996 | 0.0468% |
| 06051 | Goodhue County Ed Dist # 6051 | 295,873 | 0.0733% |
| 06067 | East Metro Integration District | 25,548 | 0.0063% |
| 06070 | Itasca Area Schools Collaborative | 32,847 | 0.0081% |
| 06076 | Northland Learning Center - ISD # 6076 | 191,870 | 0.0475% |
| 06078 | Northwest Suburban ISD 6078 | 8,137 | 0.0020% |
| 06080 | Minnesota's Digital Academy | 18,152 | 0.0045% |
| 06083 | Southern Minnesota Education Consortium | 39,126 | 0.0097% |
| 06088 | Southwest Metro Educational Cooperative | 434,880 | 0.1077% |
| 06383 | Benton-Stearns Educ Dist # 6383 | 225,209 | 0.0558% |
| 06979 | Midstate Educational Dist # 6979 | 129,190 | 0.0320% |
| 8800037 | Dept of Education | 690,317 | 0.1710% |
| 8825000 | Perpich Center for Arts Education | 190,263 | 0.0471% |
| 8837001 | Minnesota State Academies | 249,886 | 0.0619% |
| 9700004 | Education Minnesota 09700004 | 21,537 | 0.0053% |
| 10100011 | System Office 101-11 | 206,751 | 0.0512% |
| 10100012 | Bemidji State Univ 101-12 | 438,549 | 0.1086% |
| 10100013 | Minnesota State Univ, Mankato 101-13 | 715,058 | 0.1771% |
| 10100014 | Minnesota St. University Moorhead 101-14 | 380,463 | 0.0942% |
| 10100015 | St Cloud State Univ 101-15 | 813,049 | 0.2014% |
| 10100016 | Southwest Minnesota State Univ 101-16 | 213,768 | 0.0529% |
| 10100017 | Winona State Univ 101-17 | 811,340 | 0.2010% |
| 10100018 | Metropolitan State Univ 101-18 | 519,796 | 0.1287% |
| 10100020 | Alexandria Tech College 101-20 | 342,247 | 0.0848% |
| 10100021 | Anoka Technical College 101-21 | 165,519 | 0.0410% |
| 10100022 | Central Lakes College 101-22 | 365,724 | 0.0906% |
| 10100023 | Dakota County Tech College 101-23 | 264,125 | 0.0654% |
| 10100024 | Lake Superior College 101-24 | 294,609 | 0.0730% |
| 10100025 | Hennepin Tech College 101-25 | 604,509 | 0.1497% |
| 10100026 | Ridgewater College 101-26 | 484,036 | 0.1199% |
| 10100027 | Minneapolis Comm & Tech College 101-27 | 521,349 | 0.1291% |
| 10100028 | Century Comm and Tech College 101-28 | 717,534 | 0.1777% |
| 10100029 | Northwest Tech College - Bemidj 101-29 | 89,468 | 0.0222% |

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
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| ID | Entity | Employer Contributions | Entity Allocation Percentage |
|----------|--|---------------------------|---------------------------------|
| 10100030 | Pine Tech College 101-30 | 143,212 | 0.0355% |
| 10100031 | Mesabi Range Comm & Tech College 101-31 | 196,768 | 0.0487% |
| 10100032 | Hibbing Comm College 101-32 | 242,868 | 0.0602% |
| 10100033 | Minnesota State College-SE Tech 101-33 | 248,718 | 0.0616% |
| 10100034 | Riverland Community College 101-34 | 295,699 | 0.0732% |
| 10100035 | South Central College 101-35 | 375,214 | 0.0929% |
| 10100036 | Minnesota West Comm &Tech College 101-36 | 315,576 | 0.0782% |
| 10100037 | St Cloud Tech College 101-37 | 467,282 | 0.1157% |
| 10100038 | St Paul College 101-38 | 397,568 | 0.0985% |
| 10100039 | Northeast Service Unit 101-39 | 18,406 | 0.0046% |
| 10100040 | Fond duLac Tribal and Comm College101-40 | 100,137 | 0.0248% |
| 10100041 | North Hennepin Comm College 101-41 | 434,538 | 0.1076% |
| 10100042 | Northland Community &Tech College 101-42 | 285,924 | 0.0708% |
| 10100043 | Normandale Community College 101-43 | 450,298 | 0.1115% |
| 10100044 | Inver Hills Community College 101-44 | 277,147 | 0.0686% |
| 10100045 | Itasca Community College 101-45 | 158,529 | 0.0393% |
| 10100046 | Rainy River Community College 101-46 | 34,870 | 0.0086% |
| 10100048 | Rochester Comm & Tech College 101-48 | 426,037 | 0.1055% |
| 10100049 | Anoka-Ramsey Comm College 101-49 | 483,597 | 0.1198% |
| 10100050 | Vermilion Comm College 101-50 | 83,638 | 0.0207% |
| 10100051 | MN State Comm and Tech College 101-51 | 469,565 | 0.1163% |
| S0001 | Minneapolis - Special School Dist #1 | 31,435,583 | 7.7869% |
| CITY | City of Minneapolis | 2,250,000 | 0.5573% |
| MSPSD | Msp School District | 2,250,000 | 0.5573% |
| STATE | State of MN | 31,087,410 | 7.7000% |
| | Total All | 403,732,797 | 100.0000% |

| ID | Entity | Deferred Outflows of Resources | | | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|--------------------------------|-----------------------|--|------------------------|--|-----------------------|--------------------------------------|--|---|--------------------------------------|--|-----------------------|---|---|---|-----------------------|--|--|
| | | Allocation | Net Pension Liability | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and | | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and | | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense | | |
| | | | | Differences Between Expected and Actual Experience | Earnings on Investment | Changes of Assumptions | Changes in Proportion | | | Proportionate Share of Contributions | Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | | | | | | |
| 00001 | Aitkin - ISD #1 | 0.1046% | \$ 20,880,057 | \$ - | \$ - | \$ - | \$ 973,972 | \$ 973,972 | \$ 146,067 | \$ 1,122,433 | \$ 2,924,966 | \$ - | \$ 4,193,466 | \$ 545,384 | \$ 194,795 | \$ 740,179 | | | |
| 00002 | Hill City - ISD #2 | 0.0339% | 6,767,055 | - | - | - | 139,139 | 139,139 | 47,339 | 363,771 | 947,958 | - | 1,359,068 | 176,755 | 27,828 | 204,583 | | | |
| 00004 | McGregor - ISD #4 | 0.0426% | 8,503,733 | - | - | - | 159,016 | 159,016 | 59,488 | 457,129 | 1,191,239 | - | 1,707,856 | 222,116 | 31,803 | 253,919 | | | |
| 00006 | South St Paul Special School Dist #6 | 0.3669% | 73,239,896 | - | - | - | - | - | 512,350 | 3,937,101 | 10,259,753 | 19,877 | 14,729,081 | 1,913,017 | (3,975) | 1,909,042 | | | |
| 00011 | Anoka-Hennepin - ISD #11 | 4.1522% | 828,854,441 | - | - | - | 7,394,240 | 7,394,240 | 5,798,257 | 44,556,096 | 116,109,422 | - | 166,463,775 | 21,649,571 | 1,478,848 | 23,128,419 | | | |
| 00012 | Centennial - ISD #12 | 0.5438% | 108,552,345 | - | - | - | - | - | 759,379 | 5,835,366 | 15,206,470 | 29,199,296 | 51,000,511 | 2,835,373 | (5,839,859) | (3,004,486) | | | |
| 00013 | Columbia Heights - ISD #13 | 0.3337% | 66,612,573 | - | - | - | - | - | 465,989 | 3,580,841 | 9,331,370 | 1,391,389 | 14,769,589 | 1,739,912 | (278,278) | 1,461,634 | | | |
| 00014 | Fridley - ISD #14 | 0.3287% | 65,614,483 | - | - | - | 3,120,687 | 3,120,687 | 459,007 | 3,527,188 | 9,191,553 | - | 13,177,748 | 1,713,842 | 624,138 | 2,337,980 | | | |
| 00015 | St Francis - ISD #15 | 0.4633% | 92,483,084 | - | - | - | - | - | 646,966 | 4,971,543 | 12,955,420 | 1,331,758 | 19,905,687 | 2,415,646 | (266,352) | 2,149,294 | | | |
| 00016 | Spring Lake Park - ISD #16 | 0.4707% | 93,960,258 | - | - | - | - | - | 657,300 | 5,050,950 | 13,162,349 | 1,769,052 | 20,639,651 | 2,454,230 | (353,810) | 2,100,420 | | | |
| 00022 | Detroit Lakes - ISD #22 | 0.3029% | 60,464,335 | - | - | - | 3,200,195 | 3,200,195 | 422,979 | 3,250,335 | 8,470,099 | - | 12,143,413 | 1,579,321 | 640,039 | 2,219,360 | | | |
| 00023 | Frazee-Vergas Public Schools | 0.0860% | 17,167,160 | - | - | - | 119,262 | 119,262 | 120,093 | 922,842 | 2,404,848 | - | 3,447,783 | 448,404 | 23,852 | 472,256 | | | |
| 00031 | Bemidji - ISD #31 | 0.4935% | 98,511,552 | - | - | - | 2,464,747 | 2,464,747 | 689,138 | 5,295,610 | 13,799,913 | - | 19,784,661 | 2,573,109 | 492,949 | 3,066,058 | | | |
| 00032 | Blackduck - ISD #32 | 0.0533% | 10,639,647 | - | - | - | 1,073,357 | 1,073,357 | 74,430 | 571,947 | 1,490,447 | - | 2,136,824 | 277,906 | 214,672 | 492,578 | | | |
| 00036 | Kelliher - ISD #36 | 0.0329% | 6,567,437 | - | - | - | 79,508 | 79,508 | 45,943 | 353,041 | 919,994 | - | 1,318,978 | 171,541 | 15,902 | 187,443 | | | |
| 00038 | Red Lake - ISD #38 | 0.2028% | 40,482,559 | - | - | - | - | - | 283,196 | 2,176,190 | 5,670,967 | 954,096 | 9,084,449 | 1,057,399 | (190,819) | 866,580 | | | |
| 00047 | Sauk Rapids - ISD #47 | 0.3734% | 74,537,413 | - | - | - | 4,671,092 | 4,671,092 | 521,427 | 4,006,851 | 10,441,515 | - | 14,969,793 | 1,946,908 | 934,219 | 2,881,127 | | | |
| 00051 | Foley - ISD #51 | 0.1607% | 32,078,635 | - | - | - | 914,342 | 914,342 | 224,406 | 1,724,427 | 4,493,710 | - | 6,442,543 | 837,890 | 182,868 | 1,020,758 | | | |
| 00075 | St Clair - ISD #75 | 0.0567% | 11,318,349 | - | - | - | 496,925 | 496,925 | 79,178 | 608,432 | 1,585,522 | - | 2,273,132 | 295,634 | 99,385 | 395,019 | | | |
| 00077 | Mankato - ISD #77 | 0.8329% | 166,261,949 | - | - | - | 8,984,398 | 8,984,398 | 1,163,087 | 8,937,617 | 23,290,674 | - | 33,391,378 | 4,342,741 | 1,796,880 | 6,139,621 | | | |
| 00081 | Comfrey Public School ISD #81 | 0.0185% | 3,692,936 | - | - | - | 25,834 | 25,834 | 198,518 | 517,322 | 517,322 | 19,877 | 761,551 | 96,459 | (3,975) | 92,484 | | | |
| 00084 | Sleepy Eye - ISD #84 | 0.0512% | 10,220,449 | - | - | - | - | - | 71,497 | 549,413 | 1,431,724 | 119,262 | 2,171,896 | 266,957 | (23,852) | 243,105 | | | |
| 00085 | Springfield - ISD #85 | 0.0536% | 10,699,532 | - | - | - | - | - | 74,849 | 575,167 | 1,498,836 | 79,508 | 2,228,360 | 279,470 | (15,902) | 263,568 | | | |
| 00088 | New Ulm - ISD #88 | 0.1802% | 35,971,189 | - | - | - | 2,285,853 | 2,285,853 | 251,637 | 1,933,676 | 5,038,996 | - | 7,224,309 | 939,563 | 457,171 | 1,396,734 | | | |
| 00091 | Barnum - ISD #91 | 0.0753% | 15,031,246 | - | - | - | 139,139 | 139,139 | 105,151 | 808,023 | 2,105,640 | - | 3,018,814 | 392,614 | 27,828 | 420,442 | | | |
| 00093 | Carlton - ISD #93 | 0.0403% | 8,044,611 | - | - | - | - | - | 56,276 | 432,448 | 1,126,923 | 437,293 | 2,052,940 | 210,124 | (87,459) | 122,665 | | | |
| 00094 | Cloquet - ISD #94 | 0.2500% | 49,904,535 | - | - | - | 1,152,865 | 1,152,865 | 349,108 | 2,682,680 | 6,990,838 | - | 10,022,626 | 1,303,500 | 230,573 | 1,534,073 | | | |
| 00095 | Cromwell - ISD #95 | 0.0271% | 5,409,652 | - | - | - | 119,262 | 119,262 | 37,843 | 290,803 | 757,807 | - | 1,086,453 | 141,299 | 23,852 | 165,151 | | | |
| 00097 | Moose Lake - ISD #97 | 0.0588% | 11,737,547 | - | - | - | - | - | 82,110 | 630,966 | 1,644,245 | 377,662 | 2,734,983 | 306,583 | (75,533) | 231,050 | | | |
| 00099 | Esko - ISD #99 | 0.1014% | 20,241,279 | - | - | - | 437,293 | 437,293 | 141,598 | 1,088,095 | 2,835,484 | - | 4,065,177 | 528,700 | 87,459 | 616,159 | | | |
| 00100 | Wrenshall - ISD #100 | 0.0329% | 6,567,437 | - | - | - | 159,016 | 159,016 | 45,943 | 353,041 | 919,994 | - | 1,318,978 | 171,541 | 31,803 | 203,344 | | | |
| 00108 | Central School District - ISD #108 | 0.0877% | 17,506,511 | - | - | - | - | - | 122,467 | 941,084 | 2,452,386 | 556,556 | 4,072,493 | 457,268 | (111,311) | 345,957 | | | |
| 00110 | Waconia - ISD #110 | 0.3578% | 71,423,370 | - | - | - | 3,379,088 | 3,379,088 | 499,643 | 3,839,452 | 10,005,287 | - | 14,344,382 | 1,865,569 | 675,818 | 2,541,387 | | | |
| 00111 | Watertown-Mayer - ISD #111 | 0.1324% | 26,429,442 | - | - | - | - | - | 184,887 | 1,420,747 | 3,702,348 | 993,849 | 6,301,831 | 690,334 | (198,770) | 491,564 | | | |
| 00112 | Eastern Carver County Schools - ISD #112 | 1.0332% | 206,245,462 | - | - | - | 3,538,104 | 3,538,104 | 1,442,791 | 11,086,980 | 28,891,733 | - | 41,421,504 | 5,387,105 | 707,621 | 6,094,726 | | | |
| 00113 | Walker-Hackensack - ISD #113 | 0.0760% | 15,170,979 | - | - | - | 496,925 | 496,925 | 106,129 | 815,535 | 2,125,215 | - | 3,046,879 | 396,264 | 99,385 | 495,649 | | | |
| 00115 | Cass Lake - ISD #115 | 0.1410% | 28,146,158 | - | - | - | 377,662 | 377,662 | 196,897 | 1,513,032 | 3,942,832 | - | 5,652,761 | 735,174 | 75,533 | 810,707 | | | |
| 00116 | Pillager - ISD #116 | 0.0805% | 16,069,260 | - | - | - | - | - | 112,413 | 863,823 | 2,251,050 | 695,695 | 3,922,981 | 419,727 | (139,139) | 280,588 | | | |
| 00118 | Northland Community Schools - ISD # 118 | 0.0429% | 8,563,618 | - | - | - | 59,631 | 59,631 | 59,907 | 460,348 | 1,199,628 | - | 1,719,883 | 223,681 | 11,926 | 235,607 | | | |
| 00129 | Montevideo - ISD #129 | 0.1462% | 29,184,172 | - | - | - | 198,770 | 198,770 | 204,158 | 1,568,831 | 4,088,242 | - | 5,861,231 | 762,287 | 39,754 | 802,041 | | | |
| 00138 | North Branch - ISD #138 | 0.2565% | 51,202,053 | - | - | - | - | - | 358,184 | 2,752,430 | 7,172,599 | 178,892 | 10,462,105 | 1,337,391 | (35,779) | 1,301,612 | | | |
| 00139 | Rush City - ISD #139 | 0.1275% | 25,451,313 | - | - | - | 437,293 | 437,293 | 178,045 | 1,368,167 | 3,565,327 | - | 5,111,539 | 664,785 | 87,459 | 752,244 | | | |
| 00146 | Barnesville - ISD #146 | 0.0714% | 14,252,735 | - | - | - | 99,385 | 99,385 | 99,705 | 766,173 | 1,996,583 | - | 2,862,461 | 372,280 | 19,877 | 392,157 | | | |
| 00150 | Hawley - ISD #150 | 0.0882% | 17,606,320 | - | - | - | 119,262 | 119,262 | 123,165 | 946,450 | 2,466,367 | - | 3,535,982 | 459,875 | 23,852 | 483,727 | | | |
| 00152 | Moorhead - ISD #152 | 0.5965% | 119,072,221 | - | - | - | 3,061,056 | 3,061,056 | 832,970 | 6,400,874 | 16,680,138 | - | 23,913,982 | 3,110,151 | 612,211 | 3,722,362 | | | |
| 00162 | Bagley - ISD #162 | 0.0818% | 16,328,764 | - | - | - | 79,508 | 79,508 | 114,228 | 877,773 | 2,287,402 | - | 3,279,403 | 426,505 | 15,902 | 442,407 | | | |
| 00166 | Cook County - ISD #166 | 0.0452% | 9,022,740 | - | - | - | - | - | 63,119 | 485,029 | 1,263,943 | 655,941 | 2,468,032 | 235,673 | (131,188) | 104,485 | | | |
| 00173 | Mountain Lake - ISD #173 | 0.0465% | 9,282,244 | - | - | - | - | - | 64,934 | 498,978 | 1,300,296 | 437,293 | 2,301,501 | 242,451 | (87,459) | 154,992 | | | |
| 00177 | Windom - ISD #177 | 0.1012% | 20,201,356 | - | - | - | 178,892 | 178,892 | 141,319 | 1,085,949 | 2,829,891 | - | 4,057,159 | 527,657 | 35,779 | 563,436 | | | |
| 00181 | Brainerd - ISD #181 | 0.6402% | 127,795,533 | - | - | - | 2,007,576 | 2,007,576 | 893,994 | 6,869,807 | 17,902,137 | - | 25,665,938 | 3,338,003 | 401,515 | 3,739,518 | | | |
| 00182 | Crosby-Ironton - ISD #182 | 0.0912% | 18,205,174 | - | - | - | - | - | 127,354 | 978,642 | 2,550,258 | 636,063 | 4,292,317 | 475,517 | (127,213) | 348,304 | | | |
| 00186 | Pequot Lakes - ISD #186 | 0.1313% | 26,209,862 | - | - | - | - | - | 183,351 | 1,408,944 | 3,671,588 | 616,187 | 5,880,070 | 684,598 | (123,237) | 561,361 | | | |
| 00191 | Burnsville - ISD #191 | 1.0605% | 211,695,037 | - | - | - | - | - | 1,480,914 | 11,379,929 | 29,655,133 | 3,577,857 | 46,093,833 | 5,529,447 | (715,572) | 4,813,875 | | | |
| 00192 | Farmington - ISD #192 | 0.6789% | 135,520,755 | - | - | - | 7,891,164 | 7,891,164 | 948,036 | 7,285,086 | 18,984,318 | - | 27,217,440 | 3,539,785 | 1,578,233 | 5,118,018 | | | |
| 00194 | Lakeville - ISD #194 | 1.0569% | 210,976,412 | - | - | - | 3,379,088 | 3,379,088 | 1,475,887 | 11,341,298 | 29,554,465 | - | 42,371,650 | 5,510,677 | 675,818 | 6,186,495 | | | |
| 00195 | Randolph - ISD #195 | 0.0520% | 10,380,143 | - | - | - | - | - | 72,614 | 557,997 | 1,454,094 | 39,754 | 2,124,459 | 271,128 | (7,951) | 263,177 | | | |
| 00196 | Rosemount-Apple Valley-Eagan - ISD #196 | 3.1521% | 629,216,339 | - | - | - | 357,786 | 357,786 | 4,401,687 | 33,824,303 | 88,143,276 | - | 126,369,266 | 16,435,049 | 71,557 | 16,506,606 | | | |
| 00197 | West St Paul - ISD #197 | 0.5736% | 114,500,965 | | | | | | | | | | | | | | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|---------------------------------------|------------|-----------------------|--|---|------------------------|-----------------------|---|--------------------------------------|--|---|------------------------|-----------------------|---|-------------------------------------|---|---|---|-----------------------|
| | | | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| | | | | | | | | | | | | | | | | | | | |
| 00204 | Kasson-Mantorville - ISD #204 | 0.1642% | \$ 32,777,299 | \$ - | \$ - | \$ - | | \$ - | \$ 229,294 | \$ 1,761,984 | \$ 4,591,582 | \$ 636,063 | \$ 7,218,923 | \$ 856,139 | \$ (127,213) | \$ 728,926 | | | |
| 00206 | Alexandria - ISD #206 | 0.3809% | 76,034,550 | - | - | - | 1,391,389 | 1,391,389 | 531,900 | 4,087,331 | 10,651,240 | | 15,270,471 | 1,986,013 | 278,278 | 2,264,291 | | | |
| 00213 | Osakis - ISD #213 | 0.0672% | 13,414,339 | - | - | - | | - | 93,840 | 721,104 | 1,879,137 | 218,647 | 2,912,728 | 350,381 | (43,729) | 306,652 | | | |
| 00227 | Chatfield - ISD #227 | 0.0730% | 14,572,124 | - | - | - | 218,647 | 218,647 | 101,939 | 783,343 | 2,041,325 | | 2,926,607 | 380,622 | 43,729 | 424,351 | | | |
| 00229 | Lanesboro - ISD #229 | 0.0275% | 5,489,499 | - | - | - | | - | 38,402 | 295,095 | 768,992 | 496,925 | 1,599,414 | 143,385 | (99,385) | 44,000 | | | |
| 00238 | Mabel-Canton - ISD #238 | 0.0238% | 4,750,912 | - | - | - | | - | 33,235 | 255,391 | 665,528 | | 954,154 | 124,093 | - | 124,093 | | | |
| 00239 | Rushford - ISD #239 | 0.0631% | 12,595,905 | - | - | - | | - | 88,115 | 677,108 | 1,764,487 | 59,631 | 2,589,341 | 329,003 | (11,926) | 317,077 | | | |
| 00241 | Albert Lea - ISD #241 | 0.3720% | 74,257,948 | - | - | - | 1,431,143 | 1,431,143 | 519,472 | 3,991,828 | 10,402,366 | | 14,913,666 | 1,939,608 | 286,229 | 2,225,837 | | | |
| 00242 | Alden - ISD #242 | 0.0438% | 8,743,275 | - | - | - | 198,770 | 198,770 | 61,164 | 470,006 | 1,224,795 | | 1,755,965 | 228,373 | 39,754 | 268,127 | | | |
| 00246 | Central MN ERDC # 246 | 0.0028% | 558,931 | - | - | - | | - | 3,910 | 30,046 | 78,297 | 79,508 | 191,761 | 14,599 | (15,902) | (1,303) | | | |
| 00252 | Cannon Falls - ISD #252 | 0.0928% | 18,524,563 | - | - | - | | - | 129,589 | 995,811 | 2,594,999 | | 3,720,399 | 483,859 | - | 483,859 | | | |
| 00253 | Goodhue - ISD #253 | 0.0510% | 10,180,525 | - | - | - | | - | 71,218 | 547,267 | 1,426,131 | 19,877 | 2,064,493 | 265,914 | (3,975) | 261,939 | | | |
| 00255 | Pine Island - ISD #255 | 0.1118% | 22,317,308 | - | - | - | 1,013,727 | 1,013,727 | 156,121 | 1,199,694 | 3,126,303 | | 4,482,118 | 582,925 | 202,745 | 785,670 | | | |
| 00256 | Red Wing - ISD #256 | 0.2326% | 46,431,179 | - | - | - | | - | 324,810 | 2,495,965 | 6,504,275 | 1,610,036 | 10,935,086 | 1,212,776 | (322,007) | 890,769 | | | |
| 00261 | Ashby - ISD #261 | 0.0210% | 4,191,981 | - | - | - | | - | 29,325 | 225,345 | 587,230 | 39,754 | 881,654 | 109,494 | (7,951) | 101,543 | | | |
| 00264 | Herman - ISD #264 | 0.0148% | 2,954,348 | - | - | - | 457,171 | 457,171 | 20,667 | 158,815 | 413,858 | | 593,340 | 77,167 | 91,434 | 168,601 | | | |
| 00270 | Hopkins - ISD #270 | 0.8411% | 167,898,818 | - | - | - | | - | 1,174,537 | 9,025,609 | 23,519,974 | 4,412,692 | 38,132,812 | 4,385,495 | (882,538) | 3,502,957 | | | |
| 00271 | Bloomington - ISD #271 | 1.2555% | 250,620,575 | - | - | - | | - | 1,753,218 | 13,472,419 | 35,107,986 | 596,310 | 50,929,933 | 6,546,177 | (119,262) | 6,426,915 | | | |
| 00272 | Eden Prairie - ISD #272 | 1.0112% | 201,853,863 | - | - | - | | - | 1,412,070 | 10,850,904 | 28,276,540 | 5,009,001 | 45,548,515 | 5,272,397 | (1,001,800) | 4,270,597 | | | |
| 00273 | Edina - ISD #273 | 0.9473% | 189,098,264 | - | - | - | 775,202 | 775,202 | 1,322,838 | 10,165,211 | 26,489,681 | | 37,977,730 | 4,939,222 | 155,041 | 5,094,263 | | | |
| 00276 | Minnetonka - ISD #276 | 1.1109% | 221,755,792 | - | - | - | 6,440,144 | 6,440,144 | 1,551,294 | 11,920,757 | 31,064,486 | | 44,536,537 | 5,792,233 | 1,288,029 | 7,080,262 | | | |
| 00277 | Westonka - ISD #277 | 0.2334% | 46,590,874 | - | - | - | 417,417 | 417,417 | 325,927 | 2,504,550 | 6,526,646 | | 9,357,123 | 1,216,948 | 83,483 | 1,300,431 | | | |
| 00278 | Orono - ISD #278 | 0.2981% | 59,506,168 | - | - | - | 556,556 | 556,556 | 416,276 | 3,198,828 | 8,335,875 | | 11,950,979 | 1,554,293 | 111,311 | 1,665,604 | | | |
| 00279 | Osseo - ISD #279 | 2.3658% | 472,256,596 | - | - | - | 15,106,511 | 15,106,511 | 3,303,674 | 25,386,737 | 66,155,693 | | 94,846,104 | 12,335,281 | 3,021,302 | 15,356,583 | | | |
| 00280 | Richfield - ISD #280 | 0.4982% | 99,449,757 | - | - | - | | - | 695,701 | 5,346,045 | 13,931,341 | 4,671,092 | 24,644,179 | 2,597,615 | (934,219) | 1,663,396 | | | |
| 00281 | Robbinsdale - ISD #281 | 1.4426% | 287,969,129 | - | - | - | | - | 2,014,490 | 15,480,137 | 40,339,929 | 1,530,528 | 59,365,084 | 7,521,716 | (306,106) | 7,215,610 | | | |
| 00282 | St Anthony - ISD #282 | 0.1676% | 33,456,000 | - | - | - | | - | 234,042 | 1,798,469 | 4,686,657 | 417,417 | 7,136,585 | 873,866 | (83,483) | 790,383 | | | |
| 00283 | St Louis Park - ISD #283 | 0.5527% | 110,328,946 | - | - | - | 3,716,997 | 3,716,997 | 771,807 | 5,930,869 | 15,455,344 | | 22,158,020 | 2,881,778 | 743,399 | 3,625,177 | | | |
| 00284 | Wayzata - ISD #284 | 1.1747% | 234,491,429 | - | - | - | 1,709,421 | 1,709,421 | 1,640,386 | 12,605,377 | 32,848,547 | | 47,094,310 | 6,124,886 | 341,884 | 6,466,770 | | | |
| 00286 | Brooklyn Center - ISD #286 | 0.2317% | 46,251,523 | - | - | - | 417,417 | 417,417 | 323,553 | 2,486,308 | 6,479,108 | | 9,288,969 | 1,208,084 | 83,483 | 1,291,567 | | | |
| 00287 | Interm School District #287 | 0.5392% | 107,634,101 | - | - | - | 755,326 | 755,326 | 752,955 | 5,786,004 | 15,077,838 | | 21,616,797 | 2,811,389 | 151,065 | 2,962,454 | | | |
| 00288 | Southwest Metro Intermediate District | 0.0103% | 2,056,067 | - | - | - | 2,047,330 | 2,047,330 | 14,383 | 110,526 | 288,023 | | 412,932 | 53,704 | 409,466 | 463,170 | | | |
| 00294 | Houston - ISD #294 | 0.1342% | 26,788,754 | - | - | - | 119,262 | 119,262 | 187,401 | 1,440,063 | 3,752,682 | | 5,380,146 | 699,719 | 23,852 | 723,571 | | | |
| 00297 | Spring Grove - ISD #297 | 0.0318% | 6,347,857 | - | - | - | | - | 44,406 | 341,237 | 889,235 | 139,139 | 1,414,017 | 165,805 | (27,828) | 137,977 | | | |
| 00299 | Caledonia - ISD #299 | 0.0632% | 12,615,866 | - | - | - | 99,385 | 99,385 | 88,254 | 678,182 | 1,767,284 | | 2,533,720 | 329,525 | 19,877 | 349,402 | | | |
| 00300 | LaCrescent - ISD #300 | 0.0969% | 19,342,998 | - | - | - | | - | 135,314 | 1,039,807 | 2,709,649 | 755,326 | 4,640,096 | 505,237 | (151,065) | 354,172 | | | |
| 00306 | Laporte - ISD #306 | 0.0242% | 4,830,759 | - | - | - | | - | 33,794 | 259,683 | 676,713 | 159,016 | 1,129,206 | 126,179 | (31,803) | 94,376 | | | |
| 00308 | Nevis - ISD #308 | 0.0506% | 10,100,678 | - | - | - | | - | 70,659 | 542,974 | 1,414,946 | 298,155 | 2,326,734 | 263,828 | (59,631) | 204,197 | | | |
| 00309 | Park Rapids - ISD #309 | 0.1354% | 27,028,296 | - | - | - | 337,909 | 337,909 | 189,077 | 1,452,939 | 3,786,238 | | 5,428,254 | 705,976 | 67,582 | 773,558 | | | |
| 00314 | Braham - ISD #314 | 0.0629% | 12,555,981 | - | - | - | | - | 87,835 | 674,962 | 1,758,895 | 1,371,512 | 3,893,204 | 327,961 | (274,303) | 53,658 | | | |
| 00316 | Greenway Schools - ISD #316 | 0.0902% | 18,005,556 | - | - | - | | - | 125,958 | 967,911 | 2,522,294 | 337,909 | 3,954,072 | 470,303 | (67,582) | 402,721 | | | |
| 00317 | Deer River - ISD #317 | 0.1000% | 19,961,814 | - | - | - | 775,202 | 775,202 | 139,643 | 1,073,072 | 2,796,335 | | 4,009,050 | 521,400 | 155,041 | 676,441 | | | |
| 00318 | Grand Rapids - ISD #318 | 0.3875% | 77,352,029 | - | - | - | 2,703,270 | 2,703,270 | 541,117 | 4,158,154 | 10,835,798 | | 15,535,069 | 2,020,425 | 540,654 | 2,561,079 | | | |
| 00319 | Nashwauk-Keewatin - ISD #319 | 0.0574% | 11,458,081 | - | - | - | 258,401 | 258,401 | 80,155 | 615,943 | 1,605,096 | | 2,301,194 | 299,284 | 51,680 | 350,964 | | | |
| 00330 | Heron Lake-Okabena - ISD #330 | 0.0301% | 6,008,506 | - | - | - | | - | 42,033 | 322,995 | 841,697 | 19,877 | 1,226,602 | 156,941 | (3,975) | 152,966 | | | |
| 00332 | Mora - ISD #332 | 0.1539% | 30,721,232 | - | - | - | 99,385 | 99,385 | 214,911 | 1,651,458 | 4,303,560 | | 6,169,929 | 802,435 | 19,877 | 822,312 | | | |
| 00333 | Ogilvie - ISD #333 | 0.0453% | 9,042,702 | - | - | - | | - | 63,258 | 486,102 | 1,266,740 | 417,417 | 2,233,517 | 236,194 | (83,483) | 152,711 | | | |
| 00345 | New London-Spicer - ISD #345 | 0.1357% | 27,088,182 | - | - | - | 1,888,314 | 1,888,314 | 189,496 | 1,456,159 | 3,794,627 | | 5,440,282 | 707,540 | 377,663 | 1,085,203 | | | |
| 00347 | Willmar - ISD #347 | 0.4050% | 80,845,347 | - | - | - | 894,464 | 894,464 | 565,554 | 4,345,942 | 11,325,157 | | 16,236,653 | 2,111,670 | 178,893 | 2,290,563 | | | |
| 00356 | Lancaster - ISD #356 | 0.0179% | 3,573,165 | - | - | - | | - | 24,996 | 192,080 | 500,544 | 19,877 | 737,497 | 93,331 | (3,975) | 89,356 | | | |
| 00361 | International Falls - ISD #361 | 0.0909% | 18,145,289 | - | - | - | | - | 126,935 | 975,422 | 2,541,869 | 616,187 | 4,260,413 | 473,953 | (123,237) | 350,716 | | | |
| 00362 | Littlefork - Big Falls - ISD #362 | 0.0288% | 5,749,002 | - | - | - | | - | 40,217 | 309,045 | 805,344 | 159,016 | 1,313,622 | 150,163 | (31,803) | 118,360 | | | |
| 00363 | So Koochiching-Rainy River - ISD #363 | 0.0382% | 7,625,413 | - | - | - | | - | 53,344 | 409,914 | 1,068,200 | 397,540 | 1,928,998 | 199,175 | (79,508) | 119,667 | | | |
| 00378 | Dawson - ISD #378 | 0.0536% | 10,699,532 | - | - | - | 536,678 | 536,678 | 74,849 | 575,167 | 1,498,836 | | 2,148,852 | 279,470 | 107,336 | 386,806 | | | |
| 00381 | Lake Superior - ISD #381 | 0.1446% | 28,864,783 | - | - | - | 954,096 | 954,096 | 201,924 | 1,551,662 | 4,043,500 | | 5,797,086 | 753,944 | 190,819 | 944,763 | | | |
| 00382 | Northwest Reg Inrdst Council # 382 | 0.0132% | 2,634,959 | - | - | - | | - | 18,433 | 141,646 | 369,116 | 318,032 | 847,227 | 68,825 | (63,606) | 5,219 | | | |
| 00390 | Lake of the Woods - ISD #390 | 0.0446% | 8,902,969 | - | - | - | | - | 62,281 | 478,590 | 1,247,165 | 218,647 | 2,006,683 | 232,544 | (43,729) | 188,815 | | | |
| 00391 | Cleveland - ISD #391 | 0.0368% | 7,345,948 | - | - | - | | - | 51,389 | 394,890 | 1,029,051 | 19,877 | 1,495,207 | 191,875 | (3,975) | 187,900 | | | |
| 003 | | | | | | | | | | | | | | | | | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|------------|-----------------------|--|------------------------|---|--------------------------------------|---|-----------------------|---|-------------------------------------|---|---|---|-----------------------|--|--------------------------------------|--|--|
| | | | | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense | | | | |
| | | | | Differences Between Expected and Actual Experience | Earnings on Investment | | | Changes of Assumptions | Changes in Proportion | | | | | | | Differences Between Expected and Actual Experience | Earnings on Pension Plan Investments | | |
| 00403 | Ivanhoe - ISD #403 | 0.0081% | \$ 1,616,907 | \$ - | \$ - | \$ - | | \$ - | \$ 11,311 | \$ 86,919 | \$ 226,503 | \$ 119,262 | \$ 443,995 | \$ 42,233 | \$ (23,852) | \$ 18,381 | | | |
| 00404 | Lake Benton - ISD #404 | 0.0117% | 2,335,532 | - | - | - | | - | 16,338 | 125,549 | 327,171 | 79,508 | 548,566 | 61,004 | (15,902) | 45,102 | | | |
| 00413 | Marshall - ISD #413 | 0.2492% | 49,744,840 | - | - | - | 2,484,623 | 2,484,623 | 347,990 | 2,674,095 | 6,968,467 | | 9,990,552 | 1,299,329 | 496,925 | 1,796,254 | | | |
| 00414 | Minneota - ISD #414 | 0.0437% | 8,723,313 | - | - | - | | - | 61,024 | 468,932 | 1,221,998 | 437,293 | 2,189,247 | 227,852 | (87,459) | 140,393 | | | |
| 00415 | Lynd - ISD #415 | 0.0182% | 3,633,050 | - | - | - | 238,524 | 238,524 | 25,415 | 195,299 | 508,933 | | 729,647 | 94,895 | 47,705 | 142,600 | | | |
| 00423 | Hutchinson - ISD #423 | 0.2679% | 53,477,700 | - | - | - | 1,073,357 | 1,073,357 | 374,104 | 2,874,760 | 7,491,381 | | 10,740,245 | 1,396,831 | 214,672 | 1,611,503 | | | |
| 00424 | Lester Prairie - ISD #424 | 0.0366% | 7,306,024 | - | - | - | 59,631 | 59,631 | 51,109 | 392,744 | 1,023,459 | | 1,467,312 | 190,832 | 11,926 | 202,758 | | | |
| 00432 | Mahnomen - ISD #432 | 0.0638% | 12,735,637 | - | - | - | | - | 89,092 | 684,620 | 1,784,062 | 178,892 | 2,736,666 | 332,653 | (35,779) | 296,874 | | | |
| 00435 | Waubun - ISD #435 | 0.0656% | 13,094,950 | - | - | - | 218,647 | 218,647 | 91,606 | 703,935 | 1,834,396 | | 2,629,937 | 342,038 | 43,729 | 385,767 | | | |
| 00441 | Marshall County Central - ISD #441 | 0.0369% | 7,365,909 | - | - | - | | - | 51,528 | 395,964 | 1,031,848 | 39,754 | 1,519,094 | 192,397 | (7,951) | 184,446 | | | |
| 00447 | Grygla - ISD #447 | 0.0213% | 4,251,866 | - | - | - | 99,385 | 99,385 | 29,744 | 228,564 | 595,619 | | 853,927 | 111,058 | 19,877 | 130,935 | | | |
| 00458 | Truman - ISD #458 | 0.0221% | 4,411,561 | - | - | - | 39,754 | 39,754 | 30,861 | 237,149 | 617,990 | | 886,000 | 115,229 | 7,951 | 123,180 | | | |
| 00463 | Eden Valley - Watkins - ISD #463 | 0.0794% | 15,849,680 | - | - | - | | - | 110,877 | 852,019 | 2,220,290 | 139,139 | 3,322,325 | 413,992 | (27,828) | 386,164 | | | |
| 00465 | Litchfield - ISD #465 | 0.1331% | 26,569,174 | - | - | - | | - | 185,865 | 1,428,259 | 3,721,922 | 159,016 | 5,495,062 | 693,983 | (31,803) | 662,180 | | | |
| 00466 | Dassel-Cokato - ISD #466 | 0.1923% | 38,386,568 | - | - | - | | - | 268,533 | 2,063,517 | 5,377,352 | 377,662 | 8,087,064 | 1,002,652 | (75,533) | 927,119 | | | |
| 00473 | Isle - ISD #473 | 0.0367% | 7,325,986 | - | - | - | | - | 51,249 | 393,817 | 1,026,255 | 99,385 | 1,570,706 | 191,354 | (19,877) | 171,477 | | | |
| 00477 | Princeton - ISD #477 | 0.2779% | 55,473,881 | - | - | - | 775,202 | 775,202 | 388,068 | 2,982,067 | 7,771,015 | | 11,141,150 | 1,448,971 | 155,041 | 1,604,012 | | | |
| 00480 | Onamia - ISD #480 | 0.0675% | 13,474,224 | - | - | - | | - | 94,259 | 724,324 | 1,887,526 | 755,326 | 3,461,435 | 351,945 | (151,065) | 200,880 | | | |
| 00482 | Little Falls - ISD #482 | 0.2459% | 49,086,101 | - | - | - | | - | 343,382 | 2,638,684 | 6,876,188 | 1,093,234 | 10,951,488 | 1,282,123 | (218,647) | 1,063,476 | | | |
| 00484 | Pierz - ISD #484 | 0.0934% | 18,644,334 | - | - | - | 397,540 | 397,540 | 130,427 | 1,002,249 | 2,611,777 | | 3,744,453 | 486,988 | 79,508 | 566,496 | | | |
| 00485 | Royalton - ISD #485 | 0.0673% | 13,434,301 | - | - | - | 178,892 | 178,892 | 93,980 | 722,177 | 1,881,933 | | 2,698,090 | 350,902 | 35,779 | 386,681 | | | |
| 00486 | Swanville - ISD #486 | 0.0255% | 5,090,263 | - | - | - | 119,262 | 119,262 | 35,609 | 273,633 | 713,065 | | 1,022,307 | 132,957 | 23,852 | 156,809 | | | |
| 00487 | Upsala - ISD #487 | 0.0276% | 5,509,461 | - | - | - | | - | 38,541 | 296,168 | 771,788 | 337,909 | 1,444,406 | 143,906 | (67,582) | 76,324 | | | |
| 00492 | Austin - ISD #492 | 0.4910% | 98,012,507 | - | - | - | | - | 685,647 | 5,268,784 | 13,730,005 | 39,754 | 19,724,190 | 2,560,074 | (7,951) | 2,552,123 | | | |
| 00495 | Grand Meadow - ISD #495 | 0.0418% | 8,344,038 | - | - | - | 417,417 | 417,417 | 58,371 | 448,544 | 1,168,868 | | 1,675,783 | 217,945 | 83,483 | 301,428 | | | |
| 00497 | Lyle - ISD #497 | 0.0242% | 4,830,759 | - | - | - | 357,786 | 357,786 | 33,794 | 259,683 | 676,713 | | 970,190 | 126,179 | 71,557 | 197,736 | | | |
| 00499 | LeRoy - ISD #499 | 0.0290% | 5,788,926 | - | - | - | 238,524 | 238,524 | 40,496 | 311,191 | 810,937 | | 1,162,624 | 151,206 | 47,705 | 198,911 | | | |
| 00500 | Southland - ISD #500 | 0.0461% | 9,202,396 | - | - | - | | - | 64,375 | 494,686 | 1,289,110 | 457,171 | 2,305,342 | 240,365 | (91,434) | 148,931 | | | |
| 00505 | Fulda - ISD #505 | 0.0375% | 7,485,680 | - | - | - | | - | 52,366 | 402,402 | 1,048,626 | 198,770 | 1,702,164 | 195,525 | (39,754) | 155,771 | | | |
| 00507 | Nicollet - ISD #507 | 0.0332% | 6,627,322 | - | - | - | 477,047 | 477,047 | 46,361 | 356,260 | 928,383 | | 1,331,004 | 173,105 | 95,410 | 268,515 | | | |
| 00508 | St Peter - ISD #508 | 0.1826% | 36,450,272 | - | - | - | 417,417 | 417,417 | 254,988 | 1,959,429 | 5,106,108 | | 7,320,525 | 952,076 | 83,483 | 1,035,559 | | | |
| 00511 | Adrian - ISD #511 | 0.0433% | 8,643,465 | - | - | - | | - | 60,465 | 464,640 | 1,210,813 | 178,892 | 1,914,810 | 225,766 | (35,779) | 189,987 | | | |
| 00514 | Ellsworth - ISD #514 | 0.0169% | 3,373,547 | - | - | - | | - | 23,600 | 181,349 | 472,581 | 99,385 | 776,915 | 88,117 | (19,877) | 68,240 | | | |
| 00518 | Worthington - ISD #518 | 0.3077% | 61,422,502 | - | - | - | 1,868,437 | 1,868,437 | 429,682 | 3,301,843 | 8,604,323 | | 12,335,848 | 1,604,348 | 373,687 | 1,978,035 | | | |
| 00531 | Byron - ISD #531 | 0.1721% | 34,354,282 | - | - | - | 2,285,853 | 2,285,853 | 240,326 | 1,846,757 | 4,812,493 | | 6,899,576 | 897,329 | 457,171 | 1,354,500 | | | |
| 00533 | Dover-Eyota - ISD #533 | 0.0925% | 18,464,678 | - | - | - | | - | 129,170 | 992,592 | 2,586,610 | 377,662 | 4,086,034 | 482,295 | (75,533) | 406,762 | | | |
| 00534 | Stewartville - ISD #534 | 0.1626% | 32,457,910 | - | - | - | | - | 227,060 | 1,744,815 | 4,546,841 | 457,171 | 6,975,887 | 847,796 | (91,434) | 756,362 | | | |
| 00535 | Rochester - ISD #535 | 1.8189% | 363,085,435 | - | - | - | 19,081,909 | 19,081,909 | 2,539,967 | 19,518,107 | 50,862,537 | | 72,920,611 | 9,483,745 | 3,816,382 | 13,300,127 | | | |
| 00542 | Battle Lake Public Schools - ISD # 542 | 0.0392% | 7,825,031 | - | - | - | 357,786 | 357,786 | 54,740 | 420,644 | 1,096,163 | | 1,571,547 | 204,389 | 71,557 | 275,946 | | | |
| 00544 | Fergus Falls - ISD #544 | 0.2065% | 41,221,146 | - | - | - | 377,662 | 377,662 | 288,363 | 2,215,894 | 5,774,432 | | 8,278,689 | 1,076,691 | 75,533 | 1,152,224 | | | |
| 00545 | Henning - ISD #545 | 0.0338% | 6,747,093 | - | - | - | 39,754 | 39,754 | 47,199 | 362,698 | 945,161 | | 1,355,058 | 176,233 | 7,951 | 184,184 | | | |
| 00547 | Parkers Prairie - ISD #547 | 0.0455% | 9,082,625 | - | - | - | | - | 63,538 | 488,248 | 1,272,332 | 258,401 | 2,082,519 | 237,237 | (51,680) | 185,557 | | | |
| 00548 | Pelican Rapids - ISD #548 | 0.0877% | 17,506,511 | - | - | - | | - | 122,467 | 941,084 | 2,452,386 | 79,508 | 3,595,445 | 457,268 | (15,902) | 441,366 | | | |
| 00549 | Perham - ISD #549 | 0.1220% | 24,353,413 | - | - | - | 258,401 | 258,401 | 170,364 | 1,309,148 | 3,411,529 | | 4,891,041 | 636,108 | 51,680 | 687,788 | | | |
| 00550 | Underwood - ISD #550 | 0.0445% | 8,883,007 | - | - | - | | - | 62,141 | 477,517 | 1,244,369 | 19,877 | 1,803,904 | 232,023 | (3,975) | 228,048 | | | |
| 00553 | New York Mills - ISD #553 | 0.0562% | 11,218,539 | - | - | - | 139,139 | 139,139 | 78,479 | 603,066 | 1,571,540 | | 2,253,085 | 293,027 | 27,828 | 320,855 | | | |
| 00561 | Goodridge - ISD #561 | 0.0220% | 4,391,599 | - | - | - | 556,556 | 556,556 | 30,721 | 236,076 | 615,194 | | 881,991 | 114,708 | 111,311 | 226,019 | | | |
| 00564 | Thief River Falls Public Schools # 564 | 0.1776% | 35,452,182 | - | - | - | | - | 248,006 | 1,905,776 | 4,966,291 | 318,032 | 7,438,105 | 926,006 | (63,606) | 862,400 | | | |
| 00577 | Willow River - ISD #577 | 0.0412% | 8,224,267 | - | - | - | 218,647 | 218,647 | 57,533 | 442,106 | 1,152,090 | | 1,651,729 | 214,817 | 43,729 | 258,546 | | | |
| 00578 | Pine City - ISD #578 | 0.1508% | 30,102,416 | - | - | - | | - | 210,582 | 1,618,193 | 4,216,873 | 675,817 | 6,721,465 | 786,271 | (135,164) | 651,107 | | | |
| 00581 | Edgerton - ISD #581 | 0.0396% | 7,904,878 | - | - | - | 218,647 | 218,647 | 55,299 | 424,937 | 1,107,349 | | 1,587,585 | 206,474 | 43,729 | 250,203 | | | |
| 00592 | Climax - ISD #592 | 0.0213% | 4,251,866 | - | - | - | 178,892 | 178,892 | 29,744 | 228,564 | 595,619 | | 853,927 | 111,058 | 35,779 | 146,837 | | | |
| 00593 | Crookston - ISD #593 | 0.1128% | 22,516,926 | - | - | - | 377,662 | 377,662 | 157,517 | 1,210,425 | 3,154,266 | | 4,522,208 | 588,139 | 75,533 | 663,672 | | | |
| 00595 | East Grand Forks - ISD #595 | 0.1561% | 31,160,392 | - | - | - | | - | 217,983 | 1,675,065 | 4,365,079 | 159,016 | 6,417,143 | 813,905 | (31,803) | 782,102 | | | |
| 00599 | Fertile-Beltrami - ISD #599 | 0.0429% | 8,563,618 | - | - | - | 357,786 | 357,786 | 59,907 | 460,348 | 1,199,628 | | 1,719,883 | 223,681 | 71,557 | 295,238 | | | |
| 00600 | Fisher - ISD #600 | 0.0242% | 4,830,759 | - | - | - | 318,032 | 318,032 | 33,794 | 259,683 | 676,713 | | 970,190 | 126,179 | 63,606 | 189,785 | | | |
| 00601 | Fosston - ISD #601 | 0.0620% | 12,376,325 | - | - | - | 198,770 | 198,770 | 86,579 | 665,305 | 1,733,728 | | 2,485,612 | 323,268 | 39,754 | 363,022 | | | |
| 00621 | Mounds View - ISD #621 | 1.1758% | 234,711,009 | - | - | - | | - | 1,641,922 | 12,617,181 | 32,879,307 | 3,160,441 | 50,298,851 | 6,130,621 | (632,088) | 5,498,533 | | | |
| 00622 | North St Paul-Maplewood - ISD #622 | 1.0712% | 213,830,952 | - | - | - | 477,047 | 477,047 | 1,495,856 | 11,494,747 | 29,954,341 | | 42,944,944 | 5,585,237 | 95,410 | 5,680,647 | | | |
| 00623 | Roseville - ISD #623 | 0.8589% | 171,452,020 | - | - | - | 477,047 | 477,047 | 1,199,394 | 9,216,615 | 24,017,721 | | 34,433,730 | 4,478,305 | 95,410 | 4,573,715 | | | |
| 00624 | White Bear Lake - ISD #624 | 0.9179% | 183,229,491 | - | - | - | 4,710,846 | 4,710,846 | 1,281,783 | 9,849,728 | 25,667,559 | | 36,799,070 | 4,785,931 | 942,169 | 5,728,100 | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--------------------------------------|------------|-----------------------|--|---|------------------------|-----------------------|---|--------------------------------------|--|---|------------------------|-----------------------|---|-------------------------------------|---|---|---|-----------------------|
| | | | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| | | | | | | | | | | | | | | | | | | | |
| 00630 | Red Lake Falls - ISD #630 | 0.0388% | \$ 7,745,184 | \$ - | \$ - | \$ - | | \$ - | \$ 54,181 | \$ 416,352 | \$ 1,084,978 | \$ 258,401 | \$ 1,813,912 | \$ 202,303 | \$ (51,680) | \$ 150,623 | | | |
| 00635 | Milroy - ISD #635 | 0.0033% | 658,740 | - | - | - | 19,877 | 19,877 | 4,608 | 35,411 | 92,279 | | 132,298 | 17,206 | 3,975 | 21,181 | | | |
| 00640 | Wabasso - ISD #640 | 0.0354% | 7,066,482 | - | - | - | 218,647 | 218,647 | 49,434 | 379,867 | 989,903 | | 1,419,204 | 184,576 | 43,729 | 228,305 | | | |
| 00656 | Faribault - ISD #656 | 0.3908% | 78,010,769 | - | - | - | | | 545,725 | 4,193,565 | 10,928,077 | 2,285,853 | 17,953,220 | 2,037,631 | (457,171) | 1,580,460 | | | |
| 00659 | Northfield - ISD #659 | 0.4442% | 88,670,378 | - | - | - | 8,507,351 | 8,507,351 | 620,294 | 4,766,586 | 12,421,320 | | 17,808,200 | 2,316,059 | 1,701,470 | 4,017,529 | | | |
| 00671 | Hills-Beaver Creek - ISD #671 | 0.0302% | 6,028,468 | - | - | - | 139,139 | 139,139 | 42,172 | 324,068 | 844,493 | | 1,210,733 | 157,463 | 27,828 | 185,291 | | | |
| 00676 | Badger - ISD #676 | 0.0239% | 4,770,874 | - | - | - | | | 33,375 | 256,464 | 668,324 | 119,262 | 1,077,425 | 124,615 | (23,852) | 100,763 | | | |
| 00682 | Roseau - ISD #682 | 0.1008% | 20,121,509 | - | - | - | | | 140,760 | 1,081,657 | 2,818,706 | 536,678 | 4,577,801 | 525,571 | (107,336) | 418,235 | | | |
| 00690 | Warroad - ISD #690 | 0.0862% | 17,207,084 | - | - | - | | | 120,372 | 924,988 | 2,410,441 | 1,152,865 | 4,608,666 | 449,447 | (230,573) | 218,874 | | | |
| 00695 | Chisholm - ISD #695 | 0.0658% | 13,134,874 | - | - | - | 139,139 | 139,139 | 91,885 | 706,081 | 1,839,988 | | 2,637,954 | 343,081 | 27,828 | 370,909 | | | |
| 00696 | Ely - ISD #696 | 0.0491% | 9,801,251 | - | - | - | | | 68,565 | 526,878 | 1,373,000 | 119,262 | 2,087,705 | 256,007 | (23,852) | 232,155 | | | |
| 00698 | Floodwood - ISD #698 | 0.0269% | 5,369,728 | - | - | - | 377,662 | 377,662 | 37,564 | 288,656 | 752,214 | | 1,078,434 | 140,257 | 75,533 | 215,790 | | | |
| 00700 | Hermantown - ISD #700 | 0.1645% | 32,837,184 | - | - | - | | | 229,713 | 1,765,203 | 4,599,971 | 79,508 | 6,674,395 | 857,703 | (15,902) | 841,801 | | | |
| 00701 | Hibbing - ISD #701 | 0.2101% | 41,939,771 | - | - | - | | | 293,390 | 2,254,524 | 5,875,100 | 516,802 | 8,939,816 | 1,095,461 | (103,360) | 992,101 | | | |
| 00704 | Proctor - ISD #704 | 0.1707% | 34,074,816 | - | - | - | 934,218 | 934,218 | 238,371 | 1,831,734 | 4,773,344 | | 6,843,449 | 890,030 | 186,844 | 1,076,874 | | | |
| 00706 | Virginia - ISD #706 | 0.1450% | 28,944,630 | - | - | - | | | 202,482 | 1,555,954 | 4,054,686 | 278,277 | 6,091,399 | 756,030 | (55,656) | 700,374 | | | |
| 00707 | Nett Lake - ISD #707 | 0.0122% | 2,435,341 | - | - | - | | | 17,036 | 130,915 | 341,153 | 576,432 | 1,065,536 | 63,611 | (115,287) | (51,676) | | | |
| 00709 | Duluth - ISD #709 | 0.8874% | 177,141,137 | - | - | - | 3,836,258 | 3,836,258 | 1,239,192 | 9,522,441 | 24,814,677 | | 35,576,310 | 4,626,904 | 767,252 | 5,394,156 | | | |
| 00712 | Mountain Iron-Buhl - ISD #712 | 0.0477% | 9,521,785 | - | - | - | | | 66,610 | 511,855 | 1,333,852 | 2,782,778 | 4,695,095 | 248,708 | (556,556) | (307,848) | | | |
| 00716 | Belle Plaine - ISD #716 | 0.1387% | 27,687,036 | - | - | - | | | 193,685 | 1,488,351 | 3,878,517 | 755,326 | 6,315,879 | 723,182 | (151,065) | 572,117 | | | |
| 00717 | Jordan - ISD #717 | 0.1776% | 35,452,182 | - | - | - | 258,401 | 258,401 | 248,006 | 1,905,776 | 4,966,291 | | 7,120,073 | 926,006 | 51,680 | 977,686 | | | |
| 00719 | Prior Lake - ISD #719 | 0.7421% | 148,136,622 | - | - | - | 6,241,374 | 6,241,374 | 1,036,291 | 7,963,267 | 20,751,602 | | 29,751,160 | 3,869,309 | 1,248,275 | 5,117,584 | | | |
| 00720 | Shakopee - ISD #720 | 0.8541% | 170,493,853 | - | - | - | 4,372,937 | 4,372,937 | 1,192,691 | 9,165,108 | 23,883,497 | | 34,241,296 | 4,453,277 | 874,588 | 5,327,865 | | | |
| 00721 | New Prague - ISD #721 | 0.3639% | 72,641,041 | - | - | - | 2,882,163 | 2,882,163 | 508,161 | 3,904,909 | 10,175,863 | | 14,588,933 | 1,897,375 | 576,433 | 2,473,808 | | | |
| 00726 | Becker - ISD #726 | 0.2494% | 49,784,764 | - | - | - | 1,331,758 | 1,331,758 | 348,270 | 2,676,242 | 6,974,059 | | 9,998,571 | 1,300,372 | 266,352 | 1,566,724 | | | |
| 00727 | Big Lake - ISD #727 | 0.2607% | 52,040,449 | - | - | - | 298,155 | 298,155 | 364,049 | 2,797,499 | 7,290,045 | | 10,451,593 | 1,359,290 | 59,631 | 1,418,921 | | | |
| 00728 | Elk River - ISD #728 | 1.1982% | 239,182,455 | - | - | - | 4,830,108 | 4,830,108 | 1,673,202 | 12,857,549 | 33,505,686 | | 48,036,437 | 6,247,415 | 966,022 | 7,213,437 | | | |
| 00738 | Holdingsford - ISD #738 | 0.0803% | 16,029,337 | - | - | - | 39,754 | 39,754 | 112,133 | 861,677 | 2,245,457 | | 3,219,267 | 418,684 | 7,951 | 426,635 | | | |
| 00739 | Kimball - ISD #739 | 0.0610% | 12,176,707 | - | - | - | 834,833 | 834,833 | 85,182 | 654,574 | 1,705,764 | | 2,445,520 | 318,054 | 166,967 | 485,021 | | | |
| 00740 | Melrose - ISD #740 | 0.1136% | 22,676,621 | - | - | - | | | 158,634 | 1,219,010 | 3,176,637 | 99,385 | 4,653,666 | 592,310 | (19,877) | 572,433 | | | |
| 00741 | Paynesville - ISD #741 | 0.0908% | 18,125,327 | - | - | - | 298,155 | 298,155 | 126,796 | 974,349 | 2,539,072 | | 3,640,217 | 473,431 | 59,631 | 533,062 | | | |
| 00742 | St Cloud - ISD #742 | 1.1630% | 232,155,897 | - | - | - | 9,521,077 | 9,521,077 | 1,624,048 | 12,479,827 | 32,521,376 | | 46,625,251 | 6,063,882 | 1,904,216 | 7,968,098 | | | |
| 00743 | Sauk Centre - ISD #743 | 0.0916% | 18,285,022 | - | - | - | 1,530,528 | 1,530,528 | 127,913 | 982,934 | 2,561,443 | | 3,672,290 | 477,602 | 306,106 | 783,708 | | | |
| 00745 | Albany - ISD #745 | 0.1765% | 35,232,602 | - | - | - | 934,218 | 934,218 | 246,470 | 1,893,972 | 4,935,531 | | 7,075,973 | 920,271 | 186,844 | 1,107,115 | | | |
| 00748 | Sartell - ISD #748 | 0.3338% | 66,632,535 | - | - | - | 1,729,298 | 1,729,298 | 466,128 | 3,581,914 | 9,334,166 | | 13,382,208 | 1,740,433 | 345,860 | 2,086,293 | | | |
| 00750 | Rocori - ISD #750 | 0.1816% | 36,250,654 | - | - | - | 2,146,715 | 2,146,715 | 253,592 | 1,948,699 | 5,078,144 | | 7,280,435 | 946,862 | 429,343 | 1,376,205 | | | |
| 00756 | Blooming Prairie - ISD #756 | 0.0706% | 14,093,041 | - | - | - | 278,277 | 278,277 | 98,588 | 757,589 | 1,974,213 | | 2,830,390 | 368,108 | 55,656 | 423,764 | | | |
| 00761 | Owatonna - ISD #761 | 0.4618% | 92,183,657 | - | - | - | 2,265,977 | 2,265,977 | 644,871 | 4,955,446 | 12,913,475 | | 18,513,792 | 2,407,825 | 453,195 | 2,861,020 | | | |
| 00763 | Medford - ISD #763 | 0.0677% | 13,514,148 | - | - | - | 278,277 | 278,277 | 94,538 | 726,470 | 1,893,119 | | 2,714,127 | 352,988 | 55,656 | 408,644 | | | |
| 00768 | Hancock - ISD #768 | 0.0275% | 5,489,499 | - | - | - | 119,262 | 119,262 | 38,402 | 295,095 | 768,992 | | 1,102,489 | 143,385 | 23,852 | 167,237 | | | |
| 00771 | Chokio-Alberta - ISD #771 | 0.0182% | 3,633,050 | - | - | - | 258,401 | 258,401 | 25,415 | 195,299 | 508,933 | | 729,647 | 94,895 | 51,680 | 146,575 | | | |
| 00775 | Kerkhoven-Murdock-Sunburg - ISD #775 | 0.0556% | 11,098,769 | - | - | - | | | 77,642 | 596,628 | 1,554,762 | 79,508 | 2,308,540 | 289,898 | (15,902) | 273,996 | | | |
| 00777 | Benson - ISD #777 | 0.0809% | 16,149,108 | - | - | - | 2,087,084 | 2,087,084 | 112,971 | 868,115 | 2,262,235 | | 3,243,321 | 421,813 | 417,417 | 839,230 | | | |
| 00786 | Bertha-Hewitt - ISD #786 | 0.0393% | 7,844,993 | - | - | - | | | 54,880 | 421,717 | 1,098,960 | 516,802 | 2,092,359 | 204,910 | (103,360) | 101,550 | | | |
| 00787 | Browerville - ISD #787 | 0.0437% | 8,723,313 | - | - | - | 417,417 | 417,417 | 61,024 | 468,932 | 1,221,998 | | 1,751,954 | 227,852 | 83,483 | 311,335 | | | |
| 00801 | Browns Valley - ISD #801 | 0.0133% | 2,654,921 | - | - | - | 238,524 | 238,524 | 18,573 | 142,719 | 371,913 | | 533,205 | 69,346 | 47,705 | 117,051 | | | |
| 00803 | Wheaton - ISD #803 | 0.0403% | 8,044,611 | - | - | - | 99,385 | 99,385 | 56,276 | 432,448 | 1,126,923 | | 1,615,647 | 210,124 | 19,877 | 230,001 | | | |
| 00811 | Wabasha-Kellogg - ISD #811 | 0.0559% | 11,158,654 | - | - | - | 59,631 | 59,631 | 78,060 | 599,847 | 1,563,151 | | 2,241,058 | 291,463 | 11,926 | 303,389 | | | |
| 00813 | Lake City - ISD #813 | 0.1085% | 21,658,568 | - | - | - | | | 151,513 | 1,164,283 | 3,034,023 | 99,385 | 4,449,204 | 565,719 | (19,877) | 545,842 | | | |
| 00815 | Prinsburg - ISD #815 | 0.0038% | 758,549 | - | - | - | 39,754 | 39,754 | 5,306 | 40,777 | 106,261 | | 152,344 | 19,813 | 7,951 | 27,764 | | | |
| 00818 | Verndale - ISD #818 | 0.0445% | 8,883,007 | - | - | - | 278,277 | 278,277 | 62,141 | 477,517 | 1,244,369 | | 1,784,027 | 232,023 | 55,656 | 287,679 | | | |
| 00820 | Sebekka - ISD #820 | 0.0504% | 10,060,754 | - | - | - | 278,277 | 278,277 | 70,380 | 540,828 | 1,409,353 | | 2,020,561 | 262,786 | 55,656 | 318,442 | | | |
| 00821 | Menahga - ISD #821 | 0.0714% | 14,252,735 | - | - | - | 1,053,480 | 1,053,480 | 99,705 | 766,173 | 1,996,583 | | 2,862,461 | 372,280 | 210,696 | 582,976 | | | |
| 00829 | Waseca - ISD #829 | 0.1661% | 33,156,573 | - | - | - | 258,401 | 258,401 | 231,947 | 1,782,373 | 4,644,712 | | 6,659,032 | 866,045 | 51,680 | 917,725 | | | |
| 00831 | Forest Lake - ISD #831 | 0.6119% | 122,146,340 | - | - | - | 5,863,712 | 5,863,712 | 854,476 | 6,566,128 | 17,110,774 | | 24,531,378 | 3,190,447 | 1,172,742 | 4,363,189 | | | |
| 00832 | Mahtomedi - ISD #832 | 0.3375% | 67,371,122 | - | - | - | 238,524 | 238,524 | 471,295 | 3,621,618 | 9,437,631 | | 13,530,544 | 1,759,725 | 47,705 | 1,807,430 | | | |
| 00833 | South Washington County - ISD #833 | 2.0098% | 401,192,538 | - | - | - | 44,782,855 | 44,782,855 | 2,806,545 | 21,566,601 | 56,200,741 | | 80,573,887 | 10,479,097 | 8,956,571 | 19,435,668 | | | |
| 00834 | Stillwater - ISD #834 | 0.7697% | 153,646,082 | - | - | - | 5,0 | | | | | | | | | | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|------------|-----------------------|---|-------------------------------------|------------------------|-----------------------|---|--------------------------------------|---|-------------------------------------|------------------------|-----------------------|---|-------------------------------------|---|---|---|-----------------------|
| | | | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| | | | | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan | | | | | Investment Earnings on Pension Plan | Investment Earnings on Pension Plan | | | | | | | | |
| 00846 | Breckenridge - ISD #846 | 0.0624% | \$ 12,456,172 | \$ - | \$ - | \$ - | | \$ - | \$ 87,137 | \$ 669,597 | \$ 1,744,913 | \$ 655,941 | \$ 3,157,588 | \$ 325,354 | \$ (131,188) | \$ 194,166 | | | |
| 00850 | Rothsay - ISD #850 | 0.0218% | 4,351,675 | - | - | - | | - | 30,442 | 233,930 | 609,601 | 19,877 | 893,850 | 113,665 | (3,975) | 109,690 | | | |
| 00852 | Campbell-Tintah - ISD #852 | 0.0163% | 3,253,776 | - | - | - | | - | 22,762 | 174,911 | 455,803 | 19,877 | 673,353 | 84,988 | (3,975) | 81,013 | | | |
| 00857 | Lewiston - ISD #857 | 0.0701% | 13,993,232 | - | - | - | | - | 97,890 | 752,223 | 1,960,231 | 318,032 | 3,128,376 | 365,501 | (63,606) | 301,895 | | | |
| 00858 | St Charles - ISD #858 | 0.0891% | 17,785,976 | - | - | - | | - | 124,422 | 956,107 | 2,491,534 | | 3,572,063 | 464,567 | - | 464,567 | | | |
| 00861 | Winona Area Public Schools - ISD #861 | 0.3324% | 66,353,070 | - | - | - | | - | 464,173 | 3,566,891 | 9,295,018 | 1,292,004 | 14,618,086 | 1,733,134 | (258,401) | 1,474,733 | | | |
| 00876 | Annandale - ISD #876 | 0.1574% | 31,419,895 | - | - | - | 695,695 | 695,695 | 219,798 | 1,689,015 | 4,401,431 | | 6,310,244 | 820,684 | 139,139 | 959,823 | | | |
| 00877 | Buffalo - ISD #877 | 0.5329% | 106,376,507 | - | - | - | 1,868,437 | 1,868,437 | 744,158 | 5,718,401 | 14,901,669 | | 21,364,228 | 2,778,541 | 373,687 | 3,152,228 | | | |
| 00879 | Delano - ISD #879 | 0.2055% | 41,021,528 | - | - | - | 357,786 | 357,786 | 286,966 | 2,205,163 | 5,746,468 | | 8,238,597 | 1,071,477 | 71,557 | 1,143,034 | | | |
| 00881 | Maple Lake - ISD #881 | 0.0742% | 14,811,666 | - | - | - | | - | 103,615 | 796,219 | 2,074,881 | 298,155 | 3,272,870 | 386,879 | (59,631) | 327,248 | | | |
| 00882 | Monticello - ISD #882 | 0.4633% | 92,483,084 | - | - | - | | - | 646,966 | 4,971,543 | 12,955,420 | 19,877 | 18,593,806 | 2,415,646 | (3,975) | 2,411,671 | | | |
| 00883 | Rockford - ISD #883 | 0.1319% | 26,329,633 | - | - | - | | - | 184,189 | 1,415,382 | 3,688,366 | 1,331,758 | 6,619,695 | 687,727 | (266,352) | 421,375 | | | |
| 00885 | St Michael - ISD #885 | 0.5229% | 104,380,325 | - | - | - | 3,995,275 | 3,995,275 | 730,193 | 5,611,093 | 14,622,036 | | 20,963,322 | 2,726,401 | 799,055 | 3,525,456 | | | |
| 00891 | Canby - ISD #891 | 0.0455% | 9,082,625 | - | - | - | | - | 63,538 | 488,248 | 1,272,332 | 178,892 | 2,003,010 | 237,237 | (35,779) | 201,458 | | | |
| 00911 | Cambridge-Isanti - ISD #911 | 0.4939% | 98,591,399 | - | - | - | | - | 689,697 | 5,299,903 | 13,811,099 | 1,629,913 | 21,430,612 | 2,575,195 | (325,983) | 2,249,212 | | | |
| 00912 | Milaca - ISD #912 | 0.1740% | 34,733,556 | - | - | - | 477,047 | 477,047 | 242,979 | 1,867,145 | 4,865,623 | | 6,975,747 | 907,236 | 95,410 | 1,002,646 | | | |
| 00914 | Ulen - Hitterdal - ISD #914 | 0.0281% | 5,609,270 | - | - | - | | - | 39,240 | 301,533 | 785,770 | 19,877 | 1,146,420 | 146,513 | (3,975) | 142,538 | | | |
| 00915 | Southern Plains #915 | 0.0490% | 9,781,289 | - | - | - | 576,432 | 576,432 | 68,425 | 525,805 | 1,370,204 | | 1,964,434 | 255,486 | 115,287 | 370,773 | | | |
| 00916 | NE Metro Interm School Dist #916 | 0.3330% | 66,472,841 | - | - | - | | - | 465,011 | 3,573,330 | 9,311,796 | 3,220,072 | 16,570,209 | 1,736,262 | (644,015) | 1,092,247 | | | |
| 00917 | Interm School District #917 | 0.2149% | 42,897,938 | - | - | - | 1,689,544 | 1,689,544 | 300,093 | 2,306,032 | 6,009,324 | | 8,615,449 | 1,120,489 | 337,909 | 1,458,398 | | | |
| 00920 | Metro ECSU # 920 | 0.0080% | 1,596,945 | - | - | - | 417,417 | 417,417 | 11,171 | 85,846 | 223,707 | | 320,724 | 41,712 | 83,483 | 125,195 | | | |
| 00921 | Southeast Service Coop # 921 | 0.0122% | 2,435,341 | - | - | - | | - | 17,036 | 130,915 | 341,153 | 417,417 | 906,521 | 63,611 | (83,483) | (19,872) | | | |
| 00922 | South Central Serv Coop # 922 | 0.0125% | 2,495,227 | - | - | - | 178,892 | 178,892 | 17,455 | 134,134 | 349,542 | | 501,131 | 65,175 | 35,779 | 100,954 | | | |
| 00923 | Resource Training and Solutions # 923 | 0.0163% | 3,253,776 | - | - | - | 397,540 | 397,540 | 22,762 | 174,911 | 455,803 | | 653,476 | 84,988 | 79,508 | 164,496 | | | |
| 00924 | North Central Service Coop # 924 | 0.0139% | 2,774,692 | - | - | - | 715,572 | 715,572 | 19,410 | 149,157 | 388,691 | | 557,258 | 72,475 | 143,114 | 215,589 | | | |
| 00925 | TIES # 925 | 0.0116% | 2,315,570 | - | - | - | | - | 16,199 | 124,476 | 324,375 | 775,202 | 1,240,252 | 60,482 | (155,041) | (94,559) | | | |
| 00926 | Lakes Country Serv Coop # 926 | 0.0283% | 5,649,193 | - | - | - | | - | 39,519 | 303,679 | 791,363 | 218,647 | 1,353,208 | 147,556 | (43,729) | 103,827 | | | |
| 00927 | Northeast Service Coop # 927 | 0.0016% | 319,389 | - | - | - | 39,754 | 39,754 | 2,234 | 17,169 | 44,741 | | 64,144 | 8,342 | 7,951 | 16,293 | | | |
| 00928 | Northwest MN Service Co-op # 928 | 0.0217% | 4,331,714 | - | - | - | 457,171 | 457,171 | 30,303 | 232,857 | 606,805 | | 869,965 | 113,144 | 91,434 | 204,578 | | | |
| 00935 | Fergus Falls Spec Ed Coop # 935 | 0.0355% | 7,086,444 | - | - | - | | - | 49,573 | 380,941 | 992,699 | 377,662 | 1,800,875 | 185,097 | (75,533) | 109,564 | | | |
| 00938 | Meeker & Wright Spec Ed Coop #938 | 0.0695% | 13,873,461 | - | - | - | 675,817 | 675,817 | 97,052 | 745,785 | 1,943,453 | | 2,786,290 | 362,373 | 135,164 | 497,537 | | | |
| 00966 | Wright Technical Ctr # 966 | 0.0260% | 5,190,072 | - | - | - | | - | 36,307 | 278,999 | 727,047 | 39,754 | 1,082,107 | 135,564 | (7,951) | 127,613 | | | |
| 00978 | MN Valley Coop Ctr #978 | 0.0214% | 4,271,828 | - | - | - | | - | 29,884 | 229,637 | 598,416 | 973,972 | 1,831,909 | 111,580 | (194,795) | (83,215) | | | |
| 00985 | Pine to Prairie Coop Ctr # 985 | 0.0000% | - | - | - | - | | - | - | - | - | 278,277 | 278,277 | - | (55,656) | (55,656) | | | |
| 00991 | SW/W Central Service Cooperative # 991 | 0.1785% | 35,631,838 | - | - | - | 2,265,977 | 2,265,977 | 249,263 | 1,915,434 | 4,991,458 | | 7,156,155 | 930,699 | 453,195 | 1,383,894 | | | |
| 00997 | Area Special Educ Coop # 997 | 0.0308% | 6,148,239 | - | - | - | 596,310 | 596,310 | 43,010 | 330,506 | 861,271 | | 1,234,787 | 160,591 | 119,262 | 279,853 | | | |
| 00998 | Bemidji Reg Interdist Council # 998 | 0.0694% | 13,853,499 | - | - | - | | - | 96,912 | 744,712 | 1,940,656 | 914,342 | 3,696,622 | 361,852 | (182,868) | 178,984 | | | |
| 02071 | Lake Crystal-Wellcome Memorial ISD #2071 | 0.0713% | 14,232,773 | - | - | - | 516,802 | 516,802 | 99,565 | 765,100 | 1,993,787 | | 2,858,452 | 371,758 | 103,360 | 475,118 | | | |
| 02125 | Triton Schools - ISD #2125 | 0.0970% | 19,362,960 | - | - | - | | - | 135,454 | 1,040,880 | 2,712,445 | 357,786 | 4,246,565 | 505,758 | (71,557) | 434,201 | | | |
| 02134 | United South Central - ISD #2134 | 0.0681% | 13,593,995 | - | - | - | 39,754 | 39,754 | 95,097 | 730,762 | 1,904,304 | | 2,730,163 | 355,073 | 7,951 | 363,024 | | | |
| 02135 | Maple River - ISD #2135 | 0.0829% | 16,548,344 | - | - | - | | - | 115,764 | 889,577 | 2,318,162 | 1,053,480 | 4,376,983 | 432,241 | (210,696) | 221,545 | | | |
| 02137 | Kingsland - ISD #2137 | 0.0497% | 9,921,022 | - | - | - | | - | 69,403 | 533,317 | 1,389,778 | 19,877 | 2,012,375 | 259,136 | (3,975) | 255,161 | | | |
| 02142 | St Louis County Schools - ISD # 2142 | 0.1924% | 38,406,530 | - | - | - | 238,524 | 238,524 | 268,673 | 2,064,591 | 5,380,149 | | 7,713,413 | 1,003,174 | 47,705 | 1,050,879 | | | |
| 02143 | Waterville-Elysian-Morristown ISD #2143 | 0.0785% | 15,670,024 | - | - | - | | - | 109,620 | 842,362 | 2,195,123 | 377,662 | 3,524,767 | 409,299 | (75,533) | 333,766 | | | |
| 02144 | Chisago Lakes Area - ISD #2144 | 0.2998% | 59,845,518 | - | - | - | 914,342 | 914,342 | 418,650 | 3,217,070 | 8,383,412 | | 12,019,132 | 1,563,157 | 182,868 | 1,746,025 | | | |
| 02149 | Minnewaska Area - ISD #2149 | 0.1162% | 23,195,628 | - | - | - | | - | 162,265 | 1,246,910 | 3,249,341 | 397,540 | 5,056,056 | 605,867 | (79,508) | 526,359 | | | |
| 02154 | Eveleth-Gilbert - ISD #2154 | 0.0832% | 16,608,229 | - | - | - | 2,325,607 | 2,325,607 | 116,183 | 892,796 | 2,326,551 | | 3,335,530 | 433,805 | 465,122 | 898,927 | | | |
| 02155 | Wadena-Deer Creek - ISD #2155 | 0.0878% | 17,526,473 | - | - | - | | - | 122,607 | 942,157 | 2,455,182 | 178,892 | 3,698,838 | 457,789 | (35,779) | 422,010 | | | |
| 02159 | Buffalo Lake-Hector - ISD #2159 | 0.0442% | 8,823,122 | - | - | - | | - | 61,722 | 474,298 | 1,235,980 | 278,277 | 2,050,277 | 230,459 | (55,656) | 174,803 | | | |
| 02164 | Dilworth-Glyndon-Felton - ISD #2164 | 0.1509% | 30,122,377 | - | - | - | 377,662 | 377,662 | 210,721 | 1,619,266 | 4,219,670 | | 6,049,657 | 786,793 | 75,533 | 862,326 | | | |
| 02165 | Hinckley-Finlayson - ISD #2165 | 0.0872% | 17,406,702 | - | - | - | | - | 121,769 | 935,719 | 2,438,404 | 278,277 | 3,774,169 | 454,661 | (55,656) | 399,005 | | | |
| 02167 | Lakeview - ISD #2167 | 0.0583% | 11,637,738 | - | - | - | | - | 81,412 | 625,601 | 1,630,263 | 59,631 | 2,396,907 | 303,976 | (11,926) | 292,050 | | | |
| 02168 | NRHEG - ISD #2168 | 0.0792% | 15,809,757 | - | - | - | 377,662 | 377,662 | 110,597 | 849,873 | 2,214,697 | | 3,175,167 | 412,949 | 75,533 | 488,482 | | | |
| 02169 | Murray County Central - ISD #2169 | 0.0668% | 13,334,492 | - | - | - | 1,451,020 | 1,451,020 | 93,282 | 716,812 | 1,867,952 | | 2,678,046 | 348,295 | 290,204 | 638,499 | | | |
| 02170 | Staples-Motley - ISD #2170 | 0.0986% | 19,682,349 | - | - | - | | - | 137,688 | 1,058,049 | 2,757,186 | 894,464 | 4,847,387 | 514,100 | (178,893) | 335,207 | | | |
| 02171 | Kittson Central - ISD #2171 | 0.0286% | 5,709,079 | - | - | - | | - | 39,938 | 306,899 | 799,752 | 79,508 | 1,226,097 | 149,120 | (15,902) | 133,218 | | | |
| 02172 | Kenyon-Wanamingo - ISD #2172 | 0.0679% | 13,554,072 | - | - | - | 894,464 | 894,464 | 94,818 | 728,616 | 1,898,711 | | 2,722,145 | 354,031 | 178,893 | 532,924 | | | |
| 02174 | Pine River-Backus - ISD #2174 | 0.0830% | 16,568,306 | - | - | - | 198,770 | 198,770 | 115,904 | 890,650 | 2,320,958 | | 3,327,512 | 432,762 | 39,754 | 472,516 | | | |
| 02176 | Warren-Alvarado-Oslo - ISD #2176 | 0.0468% | 9,342,129 | - | - | - | | - | 65,353 | 502,198 | 1,308,685 | 99,385 | 1,975,621 | 244,015 | (19,877) | 224,138 | | | |
| 02180 | MACCRAY - ISD #2180 | 0.0643% | 12,835,446 | - | - | - | | - | 89,790 | 689,985 | 1,798,043 | 79,508 | 2,657,326 | 335,260 | (15,902) | 319,358 | | | |
| 02184 | Luverne - ISD #2184 | 0.1152% | 22,996,010 | - | - | - | | - | 160,869 | 1,236,179 | 3,221,378 | 417,417 | 5,035,843 | 600,653 | (83,483) | 517,170 | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|------------|-----------------------|---|------------------------|---|--------------------------------|--------------------------------------|---|-------------------------------|---|-------------------------------------|---|---|---|-----------------------|--|--|--|
| | | | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Differences Between Entity Contributions and Proportionate Share of Contributions | | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Differences Between Entity Contributions and Proportionate Share of Contributions | | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense | | | |
| | | | | Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Expected and Actual Experience | | Changes of Assumptions | Changes in Proportion | Proportionate Share of Contributions | Total Deferred Inflows of Resources | | | | | | | |
| 02190 | Yellow Medicine East - ISD #2190 | 0.0499% | \$ 9,960,945 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 69,682 | \$ 535,463 | \$ 1,395,371 | \$ 1,888,314 | \$ 3,888,830 | \$ 260,179 | \$ (377,663) | \$ (117,484) | | | |
| 02198 | Fillmore Central - ISD #2198 | 0.0513% | 10,240,411 | - | - | - | 198,770 | 198,770 | 71,637 | 550,486 | 1,434,520 | | 2,056,643 | 267,478 | 39,754 | 307,232 | | | |
| 02215 | Norman County East - ISD #2215 | 0.0271% | 5,409,652 | - | - | - | 99,385 | 99,385 | 37,843 | 290,803 | 757,807 | | 1,086,453 | 141,299 | 19,877 | 161,176 | | | |
| 02310 | Sibley East - ISD #2310 | 0.1065% | 21,259,332 | - | - | - | - | - | 148,720 | 1,142,822 | 2,978,097 | 655,941 | 4,925,580 | 555,291 | (131,188) | 424,103 | | | |
| 02311 | Clearbrook-Gonvick - ISD #2311 | 0.0365% | 7,286,062 | - | - | - | - | - | 50,970 | 391,671 | 1,020,662 | 178,892 | 1,642,195 | 190,311 | (35,779) | 154,532 | | | |
| 02342 | West Central Area - ISD #2342 | 0.0663% | 13,234,683 | - | - | - | - | - | 92,583 | 711,447 | 1,853,970 | 496,925 | 3,154,925 | 345,688 | (99,385) | 246,303 | | | |
| 02358 | Tri-County - ISD #2358 | 0.0233% | 4,651,103 | - | - | - | - | - | 32,537 | 250,026 | 651,546 | 139,139 | 1,073,248 | 121,486 | (27,828) | 93,658 | | | |
| 02364 | Belgrade-Brooten-Elrosa - ISD #2364 | 0.0595% | 11,877,279 | - | - | - | 178,892 | 178,892 | 83,088 | 638,478 | 1,663,819 | | 2,385,385 | 310,233 | 35,779 | 346,012 | | | |
| 02365 | Gibbon-Fairfax-Winthrop - ISD #2365 | 0.0713% | 14,232,773 | - | - | - | - | - | 99,565 | 765,100 | 1,993,787 | 357,786 | 3,216,238 | 371,758 | (71,557) | 300,201 | | | |
| 02396 | Atwater-Cosmos-Grove City - ISD #2396 | 0.0832% | 16,608,229 | - | - | - | 178,892 | 178,892 | 116,183 | 892,796 | 2,326,551 | | 3,335,530 | 433,805 | 35,779 | 469,584 | | | |
| 02397 | Le Sueur-Henderson - ISD #2397 | 0.0827% | 16,508,420 | - | - | - | - | - | 115,485 | 887,431 | 2,312,569 | 178,892 | 3,494,377 | 431,198 | (35,779) | 395,419 | | | |
| 02448 | Martin County West - ISD #2448 | 0.0655% | 13,074,988 | - | - | - | 198,770 | 198,770 | 91,466 | 702,862 | 1,831,599 | | 2,625,927 | 341,517 | 39,754 | 381,271 | | | |
| 02527 | Norman County West - ISD #2527 | 0.0271% | 5,409,652 | - | - | - | 119,262 | 119,262 | 37,843 | 290,803 | 757,807 | | 1,086,453 | 141,299 | 23,852 | 165,151 | | | |
| 02534 | BOLD - ISD #2534 | 0.0605% | 12,076,897 | - | - | - | 914,342 | 914,342 | 84,484 | 649,209 | 1,691,783 | | 2,425,476 | 315,447 | 182,868 | 498,315 | | | |
| 02536 | Granada-Huntley-E Chain - ISD #2536 | 0.0220% | 4,391,599 | - | - | - | 99,385 | 99,385 | 30,721 | 236,076 | 615,194 | | 881,991 | 114,708 | 19,877 | 134,585 | | | |
| 02580 | East Central - ISD #2580 | 0.0701% | 13,993,232 | - | - | - | 318,032 | 318,032 | 97,890 | 752,223 | 1,960,231 | | 2,810,344 | 365,501 | 63,606 | 429,107 | | | |
| 02609 | Win-E-Mac - ISD #2609 | 0.0362% | 7,226,177 | - | - | - | 59,631 | 59,631 | 50,551 | 388,452 | 1,012,273 | | 1,451,276 | 188,747 | 11,926 | 200,673 | | | |
| 02683 | Greenbush-Middle River - ISD #2683 | 0.0425% | 8,483,771 | - | - | - | 318,032 | 318,032 | 59,348 | 456,056 | 1,188,442 | | 1,703,846 | 221,595 | 63,606 | 285,201 | | | |
| 02687 | Howard Lake-Waverly-Winsted - ISD #2687 | 0.1059% | 21,139,561 | - | - | - | 1,113,112 | 1,113,112 | 147,882 | 1,136,383 | 2,961,319 | | 4,245,584 | 552,163 | 222,622 | 774,785 | | | |
| 02689 | Pipestone Area Schools - ISD #2689 | 0.0981% | 19,582,540 | - | - | - | - | - | 136,990 | 1,052,684 | 2,743,205 | 298,155 | 4,231,034 | 511,493 | (59,631) | 451,862 | | | |
| 02711 | Mesabi East - ISD #2711 | 0.0759% | 15,151,017 | - | - | - | - | - | 105,989 | 814,462 | 2,122,418 | 1,013,727 | 4,056,596 | 395,743 | (202,745) | 192,998 | | | |
| 02752 | Fairmont-Ceylon - ISD #2752 | 0.1411% | 28,166,120 | - | - | - | 795,079 | 795,079 | 197,036 | 1,514,105 | 3,945,629 | | 5,656,770 | 735,695 | 159,016 | 894,711 | | | |
| 02753 | Long Prairie-Grey Eagle - ISD #2753 | 0.0841% | 16,787,886 | - | - | - | 59,631 | 59,631 | 117,440 | 902,454 | 2,351,718 | | 3,371,612 | 438,497 | 11,926 | 450,423 | | | |
| 02754 | Cedar Mountain - ISD #2754 | 0.0403% | 8,044,611 | - | - | - | - | - | 56,276 | 432,448 | 1,126,923 | 178,892 | 1,794,539 | 210,124 | (35,779) | 174,345 | | | |
| 02759 | Eagle Valley - ISD #2759 | 0.0142% | 2,834,578 | - | - | - | - | - | 19,829 | 152,376 | 397,080 | 1,590,159 | 2,159,444 | 74,039 | (318,032) | (243,993) | | | |
| 02769 | Morris Area Schools - ISD #2769 | 0.0901% | 17,985,594 | - | - | - | - | - | 125,818 | 966,838 | 2,519,498 | 79,508 | 3,691,662 | 469,781 | (15,902) | 453,879 | | | |
| 02805 | Zumbrota-Mazeppa - ISD #2805 | 0.0986% | 19,682,349 | - | - | - | 616,187 | 616,187 | 137,688 | 1,058,049 | 2,757,186 | | 3,952,923 | 514,100 | 123,237 | 637,337 | | | |
| 02835 | Janesville-Waldorf-Pemberton - ISD #2835 | 0.0568% | 11,338,310 | - | - | - | 715,572 | 715,572 | 79,317 | 609,505 | 1,588,318 | | 2,277,140 | 296,155 | 143,114 | 439,269 | | | |
| 02853 | Lac qui Parle Valley - ISD #2853 | 0.0839% | 16,747,962 | - | - | - | 117,160 | 117,160 | 900,307 | 2,346,125 | 298,155 | | 3,661,747 | 437,455 | (59,631) | 377,824 | | | |
| 02854 | Ada-Borup - ISD #2854 | 0.0464% | 9,262,282 | - | - | - | - | - | 64,794 | 497,905 | 1,297,499 | 357,786 | 2,217,984 | 241,930 | (71,557) | 170,373 | | | |
| 02856 | Stephen-Argyle - ISD #2856 | 0.0313% | 6,248,048 | - | - | - | 39,754 | 39,754 | 43,708 | 335,872 | 875,253 | | 1,254,833 | 163,198 | 7,951 | 171,149 | | | |
| 02859 | Glencoe-Silver Lake - ISD #2859 | 0.1363% | 27,207,952 | - | - | - | 536,678 | 536,678 | 190,333 | 1,462,597 | 3,811,405 | | 5,464,335 | 710,668 | 107,336 | 818,004 | | | |
| 02860 | Blue Earth Area Public Schools # 2860 | 0.1150% | 22,956,086 | - | - | - | 139,139 | 139,139 | 160,589 | 1,234,033 | 3,215,785 | | 4,610,407 | 599,610 | 27,828 | 627,438 | | | |
| 02884 | Red Rock Central - ISD #2884 | 0.0377% | 7,525,604 | - | - | - | - | - | 52,645 | 404,548 | 1,054,218 | 198,770 | 1,710,181 | 196,568 | (39,754) | 156,814 | | | |
| 02886 | Glenville-Emmons - ISD #2886 | 0.0240% | 4,790,835 | - | - | - | - | - | 33,514 | 257,537 | 671,120 | 139,139 | 1,101,310 | 125,136 | (27,828) | 97,308 | | | |
| 02888 | Clinton-Graceville-Beardsley - ISD #2888 | 0.0317% | 6,327,895 | - | - | - | - | - | 44,267 | 340,164 | 886,438 | 139,139 | 1,410,008 | 165,284 | (27,828) | 137,456 | | | |
| 02889 | Lake Park-Audubon District - ISD #2889 | 0.0581% | 11,597,814 | - | - | - | - | - | 81,133 | 623,455 | 1,624,671 | 1,212,497 | 3,541,756 | 302,933 | (242,499) | 60,434 | | | |
| 02890 | Renville County West - ISD #2890 | 0.0559% | 11,158,654 | - | - | - | - | - | 78,060 | 599,847 | 1,563,151 | 19,877 | 2,260,935 | 291,463 | (3,975) | 287,488 | | | |
| 02895 | Jackson County Central Schools ISD #2895 | 0.1253% | 25,012,153 | - | - | - | 735,448 | 735,448 | 174,973 | 1,344,559 | 3,503,808 | | 5,023,340 | 653,314 | 147,090 | 800,404 | | | |
| 02897 | Redwood Area Schools - ISD # 2897 | 0.1086% | 21,678,530 | - | - | - | 337,909 | 337,909 | 151,652 | 1,165,356 | 3,036,820 | | 4,353,828 | 566,240 | 67,582 | 633,822 | | | |
| 02898 | Westbrook-Walnut Grove Public School2898 | 0.0423% | 8,443,847 | - | - | - | - | - | 59,069 | 453,909 | 1,182,850 | 258,401 | 1,954,229 | 220,552 | (51,680) | 168,872 | | | |
| 02899 | Plainview-Elgin-Millville ISD #2899 | 0.1261% | 25,171,847 | - | - | - | 556,556 | 556,556 | 176,090 | 1,353,144 | 3,526,178 | | 5,055,412 | 657,485 | 111,311 | 768,796 | | | |
| 02902 | RTR Public School #2902 | 0.0417% | 8,324,076 | - | - | - | - | - | 58,231 | 447,471 | 1,166,072 | | 1,671,774 | 217,424 | - | 217,424 | | | |
| 02903 | Ortonville Public School #2903 | 0.0504% | 10,060,754 | - | - | - | - | - | 70,380 | 540,828 | 1,409,353 | 417,417 | 2,437,978 | 262,786 | (83,483) | 179,303 | | | |
| 02904 | Tracy Area School District #2904 | 0.0674% | 13,454,263 | - | - | - | 119,262 | 119,262 | 94,119 | 723,251 | 1,884,730 | | 2,702,100 | 351,424 | 23,852 | 375,276 | | | |
| 02905 | Tri-City United ISD #2905 | 0.1614% | 32,218,368 | - | - | - | 1,093,234 | 1,093,234 | 225,384 | 1,731,938 | 4,513,285 | | 6,470,607 | 841,540 | 218,647 | 1,060,187 | | | |
| 02906 | Red Lake County Central - ISD #2906 | 0.0384% | 7,665,337 | - | - | - | - | - | 53,623 | 412,060 | 1,073,793 | 218,647 | 1,758,123 | 200,218 | (43,729) | 156,489 | | | |
| 02907 | Round Lake/Brewster - ISD #2907 | 0.0197% | 3,932,477 | - | - | - | - | - | 27,510 | 211,395 | 550,878 | 258,401 | 1,048,184 | 102,716 | (51,680) | 51,036 | | | |
| 02908 | Brandon/Evanville - ISD #2908 | 0.0359% | 7,166,291 | - | - | - | 218,647 | 218,647 | 50,132 | 385,233 | 1,003,884 | | 1,439,249 | 187,183 | 43,729 | 230,912 | | | |
| 03333 | Pine Point - ISD #3333 | 0.0118% | 2,355,494 | - | - | - | - | - | 16,478 | 126,622 | 329,968 | 99,385 | 572,453 | 61,525 | (19,877) | 41,648 | | | |
| 04000 | City Academy | 0.0110% | 2,195,800 | - | - | - | - | - | 15,361 | 118,038 | 307,597 | | 440,996 | 57,354 | - | 57,354 | | | |
| 04001 | Bluffview Montessori | 0.0138% | 2,754,730 | - | - | - | - | - | 19,271 | 148,084 | 385,894 | 139,139 | 692,388 | 71,953 | (27,828) | 44,125 | | | |
| 04003 | New Heights School | 0.0124% | 2,475,265 | - | - | - | 298,155 | 298,155 | 17,316 | 133,061 | 346,746 | | 497,123 | 64,654 | 59,631 | 124,285 | | | |
| 04004 | Cedar-Riverside Community School | 0.0186% | 3,712,897 | - | - | - | 39,754 | 39,754 | 25,974 | 199,591 | 520,118 | | 745,683 | 96,980 | 7,951 | 104,931 | | | |
| 04005 | Metro Deaf School | 0.0444% | 8,863,045 | - | - | - | 159,016 | 159,016 | 62,001 | 476,444 | 1,241,573 | | 1,780,018 | 231,502 | 31,803 | 263,305 | | | |
| 04007 | New Country Charter School | 0.0164% | 3,273,737 | - | - | - | - | - | 22,901 | 175,984 | 458,599 | 99,385 | 756,869 | 85,510 | (19,877) | 65,633 | | | |
| 04008 | PACT Charter School | 0.0420% | 8,383,962 | - | - | - | - | - | 58,650 | 450,690 | 1,174,461 | 39,754 | 1,723,555 | 218,988 | (7,951) | 211,037 | | | |
| 04011 | Athlos Leadership Academy | 0.0608% | 12,136,783 | - | - | - | - | - | 84,903 | 652,428 | 1,700,172 | 318,032 | 2,755,535 | 317,011 | (63,606) | 253,405 | | | |
| 04015 | Community of Peace | 0.0707% | 14,113,002 | - | - | - | 934,218 | 934,218 | 98,728 | 758,662 | 1,977,009 | | 2,834,399 | 368,630 | 186,844 | 555,474 | | | |
| 04016 | World Learner School | | | | | | | | | | | | | | | | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|------------|-----------------------|---|-------------------------------------|------------------------|-----------------------|---|--------------------------------------|---|-------------------------------------|------------------------|-----------------------|---|-------------------------------------|---|---|---|-----------------------|
| | | | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| | | | | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan | | | | | Investment Earnings on Pension Plan | Investment Earnings on Pension Plan | | | | | | | | |
| 04018 | Achieve Language Academy | 0.0363% | \$ 7,246,138 | \$ - | \$ - | \$ - | | \$ - | \$ 50,690 | \$ 389,525 | \$ 1,015,070 | \$ 218,647 | \$ 1,673,932 | \$ 189,268 | \$ (43,729) | \$ 145,539 | | | |
| 04020 | Duluth Edison Charter School | 0.1319% | 26,329,633 | - | - | - | 1,132,988 | 1,132,988 | 184,189 | 1,415,382 | 3,688,366 | | 5,287,937 | 687,727 | 226,598 | 914,325 | | | |
| 04025 | Cyber Village Academy | 0.0235% | 4,691,026 | - | - | - | 874,587 | 874,587 | 32,816 | 252,172 | 657,139 | | 942,127 | 122,529 | 174,918 | 297,447 | | | |
| 04026 | ECHO Charter School | 0.0115% | 2,295,609 | - | - | - | | - | 16,059 | 123,403 | 321,579 | 59,631 | 520,672 | 59,961 | (11,926) | 48,035 | | | |
| 04027 | Higher Ground | 0.0408% | 8,144,420 | - | - | - | 437,293 | 437,293 | 56,974 | 437,813 | 1,140,905 | | 1,635,692 | 212,731 | 87,459 | 300,190 | | | |
| 04029 | St Paul City School | 0.0369% | 7,365,909 | - | - | - | | - | 51,528 | 395,964 | 1,031,848 | 357,786 | 1,837,126 | 192,397 | (71,557) | 120,840 | | | |
| 04030 | Odyssey Academy | 0.0200% | 3,992,363 | - | - | - | | - | 27,929 | 214,614 | 559,267 | 59,631 | 861,441 | 104,280 | (11,926) | 92,354 | | | |
| 04031 | Jennings Experiential High School | 0.0060% | 1,197,709 | - | - | - | | - | 8,379 | 64,384 | 167,780 | 178,892 | 419,435 | 31,284 | (35,779) | (4,495) | | | |
| 04032 | Harvest Preparatory Academy | 0.0295% | 5,888,735 | - | - | - | | - | 41,195 | 316,556 | 824,919 | 715,572 | 1,898,242 | 153,813 | (143,114) | 10,699 | | | |
| 04035 | Life Prep Academy | 0.0269% | 5,369,728 | - | - | - | | - | 37,564 | 288,656 | 752,214 | | 1,078,434 | 140,257 | - | 140,257 | | | |
| 04036 | Face to Face Academy | 0.0100% | 1,996,181 | - | - | - | 99,385 | 99,385 | 13,964 | 107,307 | 279,634 | | 400,905 | 52,140 | 19,877 | 72,017 | | | |
| 04038 | Sojourner Truth Academy | 0.0371% | 7,405,833 | - | - | - | | - | 51,808 | 398,110 | 1,037,440 | 616,187 | 2,103,545 | 193,439 | (123,237) | 70,202 | | | |
| 04039 | High School for Recording Arts | 0.0162% | 3,233,814 | - | - | - | 854,711 | 854,711 | 22,622 | 173,838 | 453,006 | | 649,466 | 84,467 | 170,942 | 255,409 | | | |
| 04042 | Twin Cities Academy | 0.0020% | 399,236 | - | - | - | | - | 2,793 | 21,461 | 55,927 | 2,862,287 | 2,942,468 | 10,428 | (572,457) | (562,029) | | | |
| 04043 | Math & Science Academy | 0.0336% | 6,707,170 | - | - | - | 278,277 | 278,277 | 46,920 | 360,552 | 939,569 | | 1,347,041 | 175,190 | 55,656 | 230,846 | | | |
| 04049 | Northwest Passage High School | 0.0152% | 3,034,196 | - | - | - | 357,786 | 357,786 | 21,226 | 163,107 | 425,043 | | 609,376 | 79,253 | 71,557 | 150,810 | | | |
| 04050 | Lafayette Charter School | 0.0066% | 1,317,480 | - | - | - | 337,909 | 337,909 | 9,216 | 337,909 | 70,823 | | 264,597 | 184,558 | 34,412 | 67,582 | | | |
| 04053 | North Lakes Academy | 0.0341% | 6,806,979 | - | - | - | 238,524 | 238,524 | 47,618 | 365,918 | 953,550 | | 1,367,086 | 177,797 | 47,705 | 225,502 | | | |
| 04054 | LaCrescent Montessori Academy | 0.0055% | 1,097,900 | - | - | - | 79,508 | 79,508 | 7,680 | 59,019 | 153,798 | | 220,497 | 28,677 | 15,902 | 44,579 | | | |
| 04055 | Nerstrand Elementary School | 0.0093% | 1,856,449 | - | - | - | 99,385 | 99,385 | 12,987 | 99,796 | 260,059 | | 372,842 | 48,490 | 19,877 | 68,367 | | | |
| 04056 | Rochester Off-Campus Charter HS | 0.0089% | 1,776,601 | - | - | - | | - | 12,428 | 95,503 | 248,874 | 198,770 | 555,575 | 46,405 | (39,754) | 6,651 | | | |
| 04057 | El Colegio Charter School | 0.0106% | 2,115,952 | - | - | - | 417,417 | 417,417 | 14,802 | 113,746 | 296,412 | | 424,960 | 55,268 | 83,483 | 138,751 | | | |
| 04058 | Schoolcraft Learning Community | 0.0137% | 2,734,769 | - | - | - | | - | 19,131 | 147,011 | 383,098 | 298,155 | 847,395 | 71,432 | (59,631) | 11,801 | | | |
| 04059 | Crosslake Community School | 0.0167% | 3,333,623 | - | - | - | 695,695 | 695,695 | 23,320 | 179,203 | 466,988 | | 669,511 | 87,074 | 139,139 | 226,213 | | | |
| 04064 | Riverway Learning Community | 0.0081% | 1,616,907 | - | - | - | 139,139 | 139,139 | 11,311 | 86,919 | 226,503 | | 324,733 | 42,233 | 27,828 | 70,061 | | | |
| 04066 | Kato Public Charter School | 0.0077% | 1,537,060 | - | - | - | | - | 10,753 | 82,627 | 215,318 | 39,754 | 348,452 | 40,148 | (7,951) | 32,197 | | | |
| 04067 | Aurora Charter School | 0.0311% | 6,208,124 | - | - | - | 655,941 | 655,941 | 43,429 | 333,725 | 869,660 | | 1,246,814 | 162,155 | 131,188 | 293,343 | | | |
| 04068 | Excell Academy for Higher Learning | 0.0309% | 6,168,201 | - | - | - | | - | 43,150 | 331,579 | 864,068 | 337,909 | 1,576,706 | 161,113 | (67,582) | 93,531 | | | |
| 04070 | HOPE Community Academy | 0.0428% | 8,543,656 | - | - | - | | - | 59,767 | 459,275 | 1,196,831 | 636,063 | 2,351,936 | 223,159 | (127,213) | 95,946 | | | |
| 04073 | Academia Cesar Chavez | 0.0322% | 6,427,704 | - | - | - | 655,941 | 655,941 | 44,965 | 345,529 | 900,420 | | 1,290,914 | 167,891 | 131,188 | 299,079 | | | |
| 04074 | AFSA High School | 0.0334% | 6,667,246 | - | - | - | | - | 46,641 | 358,406 | 933,976 | 298,155 | 1,637,178 | 174,148 | (59,631) | 114,517 | | | |
| 04075 | Avalon School | 0.0246% | 4,910,606 | - | - | - | 238,524 | 238,524 | 34,352 | 263,976 | 687,898 | | 986,226 | 128,264 | 47,705 | 175,969 | | | |
| 04077 | Twin Cities International Elem. School | 0.0474% | 9,461,900 | - | - | - | | - | 66,191 | 508,636 | 1,325,463 | 675,817 | 2,576,107 | 247,144 | (135,164) | 111,980 | | | |
| 04078 | MN International Middle School | 0.0280% | 5,589,308 | - | - | - | | - | 39,100 | 300,460 | 782,974 | 258,401 | 1,380,935 | 145,992 | (51,680) | 94,312 | | | |
| 04079 | Friendship Academy of Fine Arts | 0.0092% | 1,836,487 | - | - | - | 178,892 | 178,892 | 12,847 | 98,723 | 257,263 | | 368,833 | 47,969 | 35,779 | 83,748 | | | |
| 04080 | Pillager Area Charter School | 0.0041% | 818,434 | - | - | - | 79,508 | 79,508 | 5,725 | 43,996 | 114,650 | | 164,371 | 21,377 | 15,902 | 37,279 | | | |
| 04081 | Discovery Public School of Faribault | 0.0053% | 1,057,976 | - | - | - | | - | 7,401 | 56,873 | 148,206 | | 212,480 | 148,206 | - | 27,634 | | | |
| 04082 | BlueSky Charter School | 0.0542% | 10,819,303 | - | - | - | 258,401 | 258,401 | 75,687 | 581,605 | 1,515,614 | | 2,172,906 | 282,599 | 51,680 | 334,279 | | | |
| 04083 | Ridgeway Community School | 0.0068% | 1,357,403 | - | - | - | | - | 9,496 | 72,969 | 190,151 | 79,508 | 352,124 | 35,455 | (15,902) | 19,553 | | | |
| 04084 | North Shore Community School | 0.0244% | 4,870,683 | - | - | - | | - | 34,073 | 261,830 | 682,306 | 238,524 | 1,216,733 | 127,222 | (47,705) | 79,517 | | | |
| 04085 | Harbor City International | 0.0208% | 4,152,057 | - | - | - | | - | 29,046 | 223,199 | 581,638 | | 833,883 | 108,451 | - | 108,451 | | | |
| 04087 | SAGE Academy | 0.0077% | 1,537,060 | - | - | - | 39,754 | 39,754 | 10,753 | 82,627 | 215,318 | | 308,698 | 40,148 | 7,951 | 48,099 | | | |
| 04088 | Urban Academy | 0.0212% | 4,231,905 | - | - | - | 39,754 | 39,754 | 29,604 | 227,491 | 592,823 | | 849,918 | 110,537 | 7,951 | 118,488 | | | |
| 04089 | New City School | 0.0191% | 3,812,706 | - | - | - | | - | 26,672 | 204,957 | 534,100 | 59,631 | 825,360 | 99,587 | (11,926) | 87,661 | | | |
| 04090 | Prairie Creek Community School | 0.0148% | 2,954,348 | - | - | - | 19,877 | 19,877 | 20,667 | 158,815 | 413,858 | | 593,340 | 77,167 | 3,975 | 81,142 | | | |
| 04091 | Arcadia Charter School | 0.0125% | 2,495,227 | - | - | - | | - | 17,455 | 134,134 | 349,542 | 79,508 | 580,639 | 65,175 | (15,902) | 49,273 | | | |
| 04092 | Watershed High School | 0.0061% | 1,217,671 | - | - | - | 99,385 | 99,385 | 8,518 | 65,457 | 170,576 | | 244,551 | 31,805 | 19,877 | 51,682 | | | |
| 04093 | New Century Charter School | 0.0095% | 1,896,372 | - | - | - | 377,662 | 377,662 | 13,266 | 101,942 | 265,652 | | 380,860 | 49,533 | 75,533 | 125,066 | | | |
| 04095 | Trio Wolf Creek Distance Learning | 0.0146% | 2,914,425 | - | - | - | 79,508 | 79,508 | 20,388 | 156,669 | 408,265 | | 585,322 | 76,124 | 15,902 | 92,026 | | | |
| 04097 | Partnership Academy, Inc. | 0.0356% | 7,106,406 | - | - | - | 437,293 | 437,293 | 49,713 | 382,014 | 995,495 | | 1,427,222 | 185,618 | 87,459 | 273,077 | | | |
| 04098 | Nova Classical Academy | 0.0677% | 13,514,148 | - | - | - | 159,016 | 159,016 | 94,538 | 726,470 | 1,893,119 | | 2,714,127 | 352,988 | 31,803 | 384,791 | | | |
| 04100 | Great Expectations School | 0.0078% | 1,557,021 | - | - | - | 59,631 | 59,631 | 10,892 | 83,700 | 218,114 | | 312,706 | 40,669 | 11,926 | 52,595 | | | |
| 04102 | Mn Internship Center | 0.0347% | 6,926,749 | - | - | - | 1,172,742 | 1,172,742 | 48,456 | 372,356 | 970,328 | | 1,391,140 | 180,926 | 234,549 | 415,475 | | | |
| 04103 | Hmong Academy | 0.1143% | 22,816,353 | - | - | - | 1,570,282 | 1,570,282 | 159,612 | 1,226,521 | 3,196,211 | | 4,582,344 | 595,960 | 314,056 | 910,016 | | | |
| 04104 | Paladin Academy (Liberty High School) | 0.0176% | 3,513,279 | - | - | - | | - | 24,577 | 188,861 | 492,155 | 337,909 | 1,043,502 | 91,766 | (67,582) | 24,184 | | | |
| 04105 | Great River School | 0.0341% | 6,806,979 | - | - | - | 973,972 | 973,972 | 47,618 | 365,918 | 953,550 | | 1,367,086 | 177,797 | 194,795 | 372,592 | | | |
| 04106 | Trek North High School | 0.0245% | 4,890,644 | - | - | - | 59,631 | 59,631 | 34,213 | 262,903 | 685,102 | | 982,218 | 127,743 | 11,926 | 139,669 | | | |
| 04107 | Voyageurs Expeditionary School | 0.0114% | 2,275,647 | - | - | - | 258,401 | 258,401 | 15,919 | 122,330 | 318,782 | | 457,031 | 59,440 | 51,680 | 111,120 | | | |
| 04110 | Main Street School of Performing Arts | 0.0257% | 5,130,186 | - | - | - | | - | 35,888 | 275,780 | 718,658 | 496,925 | 1,527,251 | 134,000 | (99,385) | 34,615 | | | |
| 04111 | Augsburg Academy for Health Careers | 0.0104% | 2,076,029 | - | - | - | | - | 14,523 | 111,599 | 290,819 | 695,695 | 1,112,636 | 54,226 | (139,139) | (84,913) | | | |
| 04112 | St Paul Conservatory for Performing Arts | 0.0415% | 8,284,153 | - | - | - | | - | 57,952 | 445,325 | 1,160,479 | 159,016 | 1,822,772 | 216,381 | (31,803) | 184,578 | | | |

| | | Deferred Outflows of Resources | | | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|--|--------------------------------|-----------------------|--|---|------------------------|-----------------------|--|--------------------------------------|--|---|------------------------|-----------------------|--|-------------------------------------|---|---|---|-----------------------|
| ID | Entity | Allocation | Net Pension Liability | Net Difference Between Projected and Actual | | | | Differences Between Entity Contributions and | | Net Difference Between Projected and Actual | | | | Differences Between Entity Contributions and | | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| | | | | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | Proportionate Share of Contributions | Total Deferred Inflows of Resources | | | | |
| 04113 | Fraser Academy | 0.0260% | \$ 5,190,072 | \$ - | \$ - | \$ - | \$ 1,411,266 | \$ - | \$ 1,411,266 | \$ 36,307 | \$ 278,999 | \$ 727,047 | | \$ 1,042,353 | \$ 135,564 | \$ 282,253 | | \$ 417,817 | |
| 04115 | Minneapolis Academy | 0.0010% | 199,618 | - | - | - | - | - | - | 1,396 | 10,731 | 27,963 | 1,908,191 | 1,948,281 | 5,214 | (381,638) | | (376,424) | |
| 04116 | Lakes International Language Academy | 0.0680% | 13,574,034 | - | - | - | 2,444,869 | 2,444,869 | 2,444,869 | 94,957 | 729,689 | 1,901,508 | | 2,726,154 | 354,552 | 488,974 | | 843,526 | |
| 04118 | Kaleidoscope Charter School | 0.0492% | 9,821,212 | - | - | - | 1,908,191 | 1,908,191 | 1,908,191 | 68,704 | 527,951 | 1,375,797 | | 1,972,452 | 256,529 | 381,638 | | 638,167 | |
| 04119 | Academic Arts High School | 0.0093% | 1,856,449 | - | - | - | 159,016 | 159,016 | 159,016 | 12,987 | 99,796 | 260,059 | | 372,842 | 48,490 | 31,803 | | 80,293 | |
| 04120 | St Croix Preparatory School | 0.0753% | 15,031,246 | - | - | - | - | - | - | 105,151 | 808,023 | 2,105,640 | 238,524 | 3,257,338 | 392,614 | (47,705) | | 344,909 | |
| 04121 | UBAH Medical Academy | 0.0293% | 5,848,812 | - | - | - | 337,909 | 337,909 | 337,909 | 40,915 | 314,410 | 819,326 | | 1,174,651 | 152,770 | 67,582 | | 220,352 | |
| 04122 | Eagle Ridge Academy | 0.0789% | 15,749,871 | - | - | - | 3,061,056 | 3,061,056 | 3,061,056 | 110,178 | 846,654 | 2,206,308 | | 3,163,140 | 411,385 | 612,211 | | 1,023,596 | |
| 04124 | Beacon Academy | 0.0339% | 6,767,055 | - | - | - | 318,032 | 318,032 | 318,032 | 47,339 | 363,771 | 947,958 | | 1,359,068 | 176,755 | 63,606 | | 240,361 | |
| 04126 | Prairie Seeds Academy | 0.0501% | 10,000,869 | - | - | - | 79,508 | 79,508 | 79,508 | 69,961 | 537,609 | 1,400,964 | | 2,008,534 | 261,221 | 15,902 | | 277,123 | |
| 04127 | TEAM Academy | 0.0124% | 2,475,265 | - | - | - | 119,262 | 119,262 | 119,262 | 17,316 | 133,061 | 346,746 | | 497,123 | 64,654 | 23,852 | | 88,506 | |
| 04131 | Lighthouse Academy of Nations | 0.0241% | 4,810,797 | - | - | - | 238,524 | 238,524 | 238,524 | 33,654 | 258,610 | 673,917 | | 966,181 | 125,657 | 47,705 | | 173,362 | |
| 04132 | Twin Cities Academy High School | 0.0398% | 7,944,802 | - | - | - | 3,776,627 | 3,776,627 | 3,776,627 | 55,578 | 427,083 | 1,112,941 | | 1,595,602 | 207,517 | 755,326 | | 962,843 | |
| 04135 | Rochester Math and Science Academy | 0.0236% | 4,710,988 | - | - | - | 636,063 | 636,063 | 636,063 | 32,956 | 253,245 | 659,935 | | 946,136 | 123,050 | 127,213 | | 250,263 | |
| 04137 | Swan River Montessori | 0.0134% | 2,674,883 | - | - | - | 238,524 | 238,524 | 238,524 | 18,712 | 143,792 | 374,709 | | 537,213 | 69,868 | 47,705 | | 117,573 | |
| 04138 | MILROY Area Charter School | 0.0032% | 638,778 | - | - | - | 39,754 | 39,754 | 39,754 | 4,469 | 34,338 | 89,483 | | 128,290 | 16,685 | 7,951 | | 24,636 | |
| 04139 | LoveWorks Academy | 0.0097% | 1,936,296 | - | - | - | - | - | - | 13,545 | 104,088 | 271,244 | 1,272,127 | 1,661,004 | 50,576 | (254,426) | | (203,850) | |
| 04140 | Yinghua Academy | 0.0494% | 9,861,136 | - | - | - | 1,590,159 | 1,590,159 | 1,590,159 | 68,984 | 530,098 | 1,381,389 | | 1,980,471 | 257,572 | 318,032 | | 575,604 | |
| 04141 | Paideia Academy | 0.0014% | 279,465 | - | - | - | - | - | - | 1,955 | 15,023 | 39,149 | 4,690,969 | 4,747,096 | 7,300 | (938,194) | | (930,894) | |
| 04142 | Stride Academy | 0.0513% | 10,240,411 | - | - | - | 1,252,250 | 1,252,250 | 1,252,250 | 71,637 | 550,486 | 1,434,520 | | 2,056,643 | 267,478 | 250,450 | | 517,928 | |
| 04143 | New Millennium Academy | 0.0477% | 9,521,785 | - | - | - | 1,013,727 | 1,013,727 | 1,013,727 | 66,610 | 511,855 | 1,333,852 | | 1,912,317 | 248,708 | 202,745 | | 451,453 | |
| 04144 | Green Isle Community School | 0.0041% | 818,434 | - | - | - | 79,508 | 79,508 | 79,508 | 5,725 | 43,996 | 114,650 | | 164,371 | 21,377 | 15,902 | | 37,279 | |
| 04145 | Birch Grove Charter School | 0.0031% | 618,816 | - | - | - | - | - | - | 4,329 | 33,265 | 86,686 | | 124,280 | 16,163 | - | | 16,163 | |
| 04146 | Northern Lights Community School | 0.0125% | 2,495,227 | - | - | - | 59,631 | 59,631 | 59,631 | 17,455 | 134,134 | 349,542 | | 501,131 | 65,175 | 11,926 | | 77,101 | |
| 04150 | Minnesota Online High School | 0.0154% | 3,074,119 | - | - | - | 159,016 | 159,016 | 159,016 | 21,505 | 165,253 | 430,636 | | 617,394 | 80,296 | 31,803 | | 112,099 | |
| 04151 | EdVisions Off-Campus Charter School | 0.0108% | 2,155,876 | - | - | - | - | - | - | 15,081 | 115,892 | 302,004 | 318,032 | 751,009 | 56,311 | (63,606) | | (7,295) | |
| 04152 | Twin Cities German Immersion School | 0.0410% | 8,184,344 | - | - | - | 556,556 | 556,556 | 556,556 | 57,254 | 439,960 | 1,146,497 | | 1,643,711 | 213,774 | 111,311 | | 325,085 | |
| 04153 | Dugsi Academy | 0.0304% | 6,068,391 | - | - | - | 377,662 | 377,662 | 377,662 | 42,451 | 326,214 | 850,086 | | 1,218,751 | 158,506 | 75,533 | | 234,039 | |
| 04155 | Naytahwaush Community School | 0.0144% | 2,874,501 | - | - | - | 198,770 | 198,770 | 198,770 | 20,109 | 154,522 | 402,672 | | 577,303 | 75,082 | 39,754 | | 114,836 | |
| 04159 | Seven Hills Classical | 0.0626% | 12,496,096 | - | - | - | 1,192,619 | 1,192,619 | 1,192,619 | 87,417 | 671,743 | 1,750,506 | | 2,509,666 | 326,396 | 238,524 | | 564,920 | |
| 04160 | Spectrum HS | 0.0481% | 9,601,633 | - | - | - | 496,925 | 496,925 | 496,925 | 67,168 | 516,148 | 1,345,037 | | 1,928,353 | 250,793 | 99,385 | | 350,178 | |
| 04161 | New Discoveries Montessori Academy | 0.0162% | 3,233,814 | - | - | - | 377,662 | 377,662 | 377,662 | 22,622 | 173,838 | 453,006 | | 649,466 | 84,467 | 75,533 | | 160,000 | |
| 04162 | Southside Family Charter School | 0.0103% | 2,056,067 | - | - | - | 139,139 | 139,139 | 139,139 | 14,383 | 110,526 | 288,023 | | 412,932 | 53,704 | 27,828 | | 81,532 | |
| 04163 | Learning for Leadership CS | 0.0196% | 3,912,516 | - | - | - | - | - | - | 27,370 | 210,322 | 548,082 | 59,631 | 845,405 | 102,194 | (11,926) | | 90,268 | |
| 04164 | Laura Jeffrey Academy | 0.0143% | 2,854,539 | - | - | - | - | - | - | 19,969 | 153,449 | 399,876 | 715,572 | 1,288,866 | 74,560 | (143,114) | | (68,554) | |
| 04166 | East Range Academy of Tech and Science | 0.0140% | 2,794,654 | - | - | - | 337,909 | 337,909 | 337,909 | 19,550 | 150,230 | 391,487 | | 561,267 | 72,996 | 67,582 | | 140,578 | |
| 04167 | International Spanish Language Academy | 0.0193% | 3,852,630 | - | - | - | 556,556 | 556,556 | 556,556 | 26,951 | 207,103 | 539,693 | | 773,747 | 100,630 | 111,311 | | 211,941 | |
| 04168 | Glacial Hills Elementary School | 0.0117% | 2,335,532 | - | - | - | 79,508 | 79,508 | 79,508 | 16,338 | 125,549 | 327,171 | | 469,058 | 61,004 | 15,902 | | 76,906 | |
| 04169 | Stonebridge Community School | 0.0260% | 5,190,072 | - | - | - | 139,139 | 139,139 | 139,139 | 36,307 | 278,999 | 727,047 | | 1,042,353 | 135,564 | 27,828 | | 163,392 | |
| 04170 | Hiawatha Academies | 0.1155% | 23,055,895 | - | - | - | 4,015,152 | 4,015,152 | 4,015,152 | 161,288 | 1,239,398 | 3,229,767 | | 4,630,453 | 602,217 | 803,030 | | 1,405,247 | |
| 04171 | Noble Academy | 0.0423% | 8,443,847 | - | - | - | 1,629,913 | 1,629,913 | 1,629,913 | 59,069 | 453,909 | 1,182,850 | | 1,695,828 | 220,552 | 325,983 | | 546,535 | |
| 04172 | Clarkfield Area Charter School | 0.0053% | 1,057,976 | - | - | - | - | - | - | 7,401 | 56,873 | 148,206 | | 212,480 | 27,634 | - | | 27,634 | |
| 04177 | Minisinaakwaang Leadership Academy | 0.0036% | 718,625 | - | - | - | - | - | - | 5,027 | 38,631 | 100,668 | 159,016 | 303,342 | 18,770 | (31,803) | | (13,033) | |
| 04178 | Lincoln International Charter School | 0.0132% | 2,634,959 | - | - | - | 178,892 | 178,892 | 178,892 | 18,433 | 141,646 | 369,116 | | 529,195 | 68,825 | 35,779 | | 104,604 | |
| 04181 | Community School of Excellence | 0.0663% | 13,234,683 | - | - | - | - | - | - | 92,583 | 711,447 | 1,853,970 | 1,749,175 | 4,407,175 | 345,688 | (349,835) | | (4,147) | |
| 04183 | Lionsgate Academy | 0.0666% | 13,294,568 | - | - | - | 973,972 | 973,972 | 973,972 | 93,002 | 714,666 | 1,862,359 | | 2,670,027 | 347,252 | 194,795 | | 542,047 | |
| 04184 | Aspen Academy | 0.0375% | 7,485,680 | - | - | - | 159,016 | 159,016 | 159,016 | 52,366 | 402,402 | 1,048,626 | | 1,503,394 | 195,525 | 31,803 | | 227,328 | |
| 04185 | DaVinci Academy of Art and Science | 0.0317% | 6,327,895 | - | - | - | 19,877 | 19,877 | 19,877 | 44,267 | 340,164 | 886,438 | | 1,270,869 | 165,284 | 3,975 | | 169,259 | |
| 04186 | Global Academy, Inc. | 0.0444% | 8,863,045 | - | - | - | - | - | - | 62,001 | 476,444 | 1,241,573 | 59,631 | 1,839,649 | 231,502 | (11,926) | | 219,576 | |
| 04187 | Natural Science Academy | 0.0046% | 918,243 | - | - | - | 59,631 | 59,631 | 59,631 | 6,424 | 49,361 | 128,631 | | 184,416 | 23,984 | 11,926 | | 35,910 | |
| 04188 | Cologne Academy | 0.0515% | 10,280,334 | - | - | - | 576,432 | 576,432 | 576,432 | 71,916 | 552,632 | 1,440,113 | | 2,064,661 | 268,521 | 115,287 | | 383,808 | |
| 04189 | Bright Water Elementary Charter School | 0.0130% | 2,595,036 | - | - | - | - | - | - | 18,154 | 139,499 | 363,524 | 19,877 | 541,054 | 67,782 | (3,975) | | 63,807 | |
| 04190 | River's Edge Academy | 0.0079% | 1,576,983 | - | - | - | 99,385 | 99,385 | 99,385 | 11,032 | 84,773 | 220,910 | | 316,715 | 41,191 | 19,877 | | 61,068 | |
| 04191 | KIPP Minnesota | 0.0300% | 5,988,544 | - | - | - | 1,113,112 | 1,113,112 | 1,113,112 | 41,893 | 321,922 | 838,901 | | 1,202,716 | 156,420 | 222,622 | | 379,042 | |
| 04192 | Best Academy | 0.0611% | 12,196,668 | - | - | - | 576,432 | 576,432 | 576,432 | 85,322 | 655,647 | 1,708,561 | | 2,449,530 | 318,575 | 115,287 | | 433,862 | |
| 04193 | College Prep Elementary | 0.0315% | 6,287,971 | - | - | - | 397,540 | 397,540 | 397,540 | 43,988 | 338,018 | 880,846 | | 1,262,852 | 164,241 | 79,508 | | 243,749 | |
| 04194 | Cannon River STEM School | 0.0243% | 4,850,721 | - | - | - | 477,047 | 477,047 | 477,047 | 33,933 | 260,756 | 679,509 | | 974,198 | 126,700 | 95,410 | | 222,110 | |
| 04195 | Oshki Ogimaag Charter School | 0.0045% | 898,282 | - | - | - | 39,754 | 39,754 | 39,754 | 6,284 | 48,288 | 125,835 | | 180,407 | 23,463 | 7,951 | | 31,414 | |
| 04198 | Discovery Woods Montessori | 0.0071% | 1,417,289 | - | - | - | - | - | - | 9,915 | 76,188 | 198,540 | 139,139 | 423,782 | 37,019 | (27,828) | | 9,191 | |
| 04199 | Parnassus Preparatory School | 0.0644% | 12,855,408 | - | - | - | 2,325,607 | 2,325,607 | 2,325,607 | 89,930 | 691,058 | 1,800,840 | | 2,581,828 | 335,782 | 465,122 | | 800,904 | |
| 04200 | Step Academy | 0.0190% | 3,792,745 | - | - | - | 377,662 | 377,662 | 377,662 | 26,532 | 203,884 | 531,304 | | 761,720 | 99,066 | 75,533 | | 174,599 | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|-------|---|------------|-----------------------|--|---|---|-----------------------|--------------------------------------|--|---|---|-----------------------|---|---|---|-----------------------|--|--|--|
| | | | | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and Proportionate Share of | | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual | | Differences Between Entity Contributions and Proportionate Share of | | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense | | | |
| | | | | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | | Differences Between Expected and Actual Experience | Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | | | | | | | |
| 04201 | Cornerstone Montessori Elementary School | 0.0080% | \$ 1,596,945 | \$ - | \$ - | \$ - | | \$ - | \$ 11,171 | \$ 85,846 | \$ 223,707 | \$ 39,754 | \$ 360,478 | \$ 41,712 | \$ (7,951) | \$ 33,761 | | | |
| 04203 | Minneapolis College Preparatory School | 0.0015% | 299,427 | - | - | - | | - | 2,095 | 16,096 | 41,945 | 1,868,437 | 1,928,573 | 7,821 | (373,687) | (365,866) | | | |
| 04204 | Rochester STEM Academy | 0.0077% | 1,537,060 | - | - | 218,647 | | 218,647 | 10,753 | 82,627 | 215,318 | | 308,698 | 40,148 | 43,729 | 83,877 | | | |
| 04205 | Hennepin Elementary School | 0.0289% | 5,768,964 | - | - | 536,678 | | 536,678 | 40,357 | 310,118 | 808,141 | | 1,158,616 | 150,685 | 107,336 | 258,021 | | | |
| 04207 | Vermilion Country School | 0.0040% | 798,473 | - | - | - | | - | 5,586 | 42,923 | 111,853 | 139,139 | 299,501 | 20,856 | (27,828) | (6,972) | | | |
| 04208 | Nasha Shkola Charter School | 0.0094% | 1,876,411 | - | - | 139,139 | | 139,139 | 13,126 | 100,869 | 262,855 | | 376,850 | 49,012 | 27,828 | 76,840 | | | |
| 04209 | Mastery School | 0.0190% | 3,792,745 | - | - | 178,892 | | 178,892 | 26,532 | 203,884 | 531,304 | | 761,720 | 99,066 | 35,779 | 134,845 | | | |
| 04210 | Upper Mississippi Academy | 0.0229% | 4,571,255 | - | - | - | | - | 31,978 | 245,733 | 640,361 | 99,385 | 1,017,457 | 119,401 | (19,877) | 99,524 | | | |
| 04212 | West Side Summit Charter School | 0.0120% | 2,395,418 | - | - | 357,786 | | 357,786 | 16,757 | 128,769 | 335,560 | | 481,086 | 62,568 | 71,557 | 134,125 | | | |
| 04213 | Prodeo Academy | 0.0252% | 5,030,377 | - | - | 1,490,774 | | 1,490,774 | 35,190 | 270,414 | 704,676 | | 1,010,280 | 131,393 | 298,155 | 429,548 | | | |
| 04215 | Sejong Academy | 0.0102% | 2,036,105 | - | - | 914,342 | | 914,342 | 14,244 | 109,453 | 285,226 | | 408,923 | 53,183 | 182,868 | 236,051 | | | |
| 04216 | Freedom Academy | 0.0026% | 519,007 | - | - | - | | - | 3,631 | 27,900 | 72,705 | 496,925 | 601,161 | 13,556 | (99,385) | (85,829) | | | |
| 04217 | Technical Academies of Minnesota | 0.0093% | 1,856,449 | - | - | - | | - | 12,987 | 99,796 | 260,059 | 318,032 | 690,874 | 48,490 | (63,606) | (15,116) | | | |
| 04218 | Venture Academy | 0.0279% | 5,569,346 | - | - | 1,490,774 | | 1,490,774 | 38,960 | 299,387 | 780,177 | | 1,118,524 | 145,471 | 298,155 | 443,626 | | | |
| 04219 | Northeast College Prep Charter School | 0.0229% | 4,571,255 | - | - | 1,013,727 | | 1,013,727 | 31,978 | 245,733 | 640,361 | | 918,072 | 119,401 | 202,745 | 322,146 | | | |
| 04220 | Agamim Hebrew Language School | 0.0108% | 2,155,876 | - | - | 1,013,727 | | 1,013,727 | 15,081 | 115,892 | 302,004 | | 432,977 | 56,311 | 202,745 | 259,056 | | | |
| 04221 | Discovery Charter School | 0.0099% | 1,976,220 | - | - | 1,788,929 | | 1,788,929 | 13,825 | 106,234 | 276,837 | | 396,896 | 51,619 | 357,786 | 409,405 | | | |
| 04223 | Saint Cloud Math and Science Academy | 0.0145% | 2,894,463 | - | - | 318,032 | | 318,032 | 20,248 | 155,595 | 405,469 | | 581,312 | 75,603 | 63,606 | 139,209 | | | |
| 04224 | Star of the North Academy | 0.0105% | 2,095,990 | - | - | 278,277 | | 278,277 | 14,663 | 112,673 | 293,615 | | 420,951 | 54,747 | 55,656 | 110,403 | | | |
| 04225 | Universal Academy Charter School | 0.0134% | 2,674,883 | - | - | 397,540 | | 397,540 | 18,712 | 143,792 | 374,709 | | 537,213 | 69,868 | 79,508 | 149,376 | | | |
| 04226 | Bdote Learning Center | 0.0080% | 1,596,945 | - | - | 258,401 | | 258,401 | 11,171 | 85,846 | 223,707 | | 320,724 | 41,712 | 51,680 | 93,392 | | | |
| 04227 | Art and Science Academy | 0.0220% | 4,391,599 | - | - | 636,063 | | 636,063 | 30,721 | 236,076 | 615,194 | | 881,991 | 114,708 | 127,213 | 241,921 | | | |
| 04228 | Woodbury Leadership Academy | 0.0158% | 3,153,967 | - | - | 159,016 | | 159,016 | 22,064 | 169,545 | 441,821 | | 633,430 | 82,381 | 31,803 | 114,184 | | | |
| 04229 | Jane Goodall Environmental Sciences Acad | 0.0080% | 1,596,945 | - | - | 298,155 | | 298,155 | 11,171 | 85,846 | 223,707 | | 320,724 | 41,712 | 59,631 | 101,343 | | | |
| 04230 | Minnesota Early Learning Academy | 0.0160% | 3,193,890 | - | - | 1,013,727 | | 1,013,727 | 22,343 | 171,692 | 447,414 | | 641,449 | 83,424 | 202,745 | 286,169 | | | |
| 04231 | Minnesota Math and Science Academy | 0.0321% | 6,407,742 | - | - | 1,212,497 | | 1,212,497 | 44,825 | 344,456 | 897,624 | | 1,286,905 | 167,369 | 242,499 | 409,868 | | | |
| 04232 | Summit Charter School | 0.0056% | 1,117,862 | - | - | 894,464 | | 894,464 | 7,820 | 60,092 | 156,595 | | 224,507 | 29,198 | 178,893 | 208,091 | | | |
| 04233 | Level Up Academy Charter School | 0.0079% | 1,576,983 | - | - | 397,540 | | 397,540 | 11,032 | 84,773 | 220,910 | | 316,715 | 41,191 | 79,508 | 120,699 | | | |
| 04235 | Flex Academy of Minnesota | 0.0062% | 1,237,632 | - | - | 79,508 | | 79,508 | 6,658 | 66,530 | 173,373 | | 248,561 | 32,327 | 15,902 | 48,229 | | | |
| 04237 | Metropolitan Education for Future Employ | 0.0085% | 1,696,754 | - | - | - | | - | 11,870 | 91,211 | 237,688 | 397,540 | 738,309 | 44,319 | (79,508) | (35,189) | | | |
| 04238 | Rochester Beacon Academy | 0.0186% | 3,712,897 | - | - | 2,087,084 | | 2,087,084 | 25,974 | 199,591 | 520,118 | | 745,683 | 96,980 | 417,417 | 514,397 | | | |
| 04239 | TESFA International School | 0.0117% | 2,335,532 | - | - | 99,385 | | 99,385 | 16,338 | 125,549 | 327,171 | | 469,058 | 61,004 | 19,877 | 80,881 | | | |
| 04240 | New Century Academy | 0.0064% | 1,277,556 | - | - | 1,272,127 | | 1,272,127 | 8,937 | 68,677 | 178,965 | | 256,579 | 33,370 | 254,426 | 287,796 | | | |
| 04243 | North Metro Flex Academy | 0.0101% | 2,016,143 | - | - | 2,007,576 | | 2,007,576 | 14,104 | 108,380 | 282,430 | | 404,914 | 52,661 | 401,515 | 454,176 | | | |
| 04243 | FIT Academy | 0.0009% | 179,656 | - | - | 178,892 | | 178,892 | 1,257 | 9,658 | 25,167 | | 36,082 | 4,693 | 35,779 | 40,472 | | | |
| 04246 | Big Picture Twin Cities-Phillips Community Scho | 0.0013% | 259,504 | - | - | - | | - | 1,815 | 13,950 | 36,352 | 39,754 | 91,871 | 6,778 | (7,951) | (1,173) | | | |
| 04248 | TRUTH Prepatory | 0.0107% | 2,135,914 | - | - | 2,126,837 | | 2,126,837 | 14,942 | 114,819 | 299,208 | | 428,969 | 55,790 | 425,368 | 481,158 | | | |
| 04249 | Sankofa Underground North Academy | 0.0036% | 718,625 | - | - | 636,063 | | 636,063 | 5,027 | 38,631 | 100,668 | | 144,326 | 18,770 | 127,213 | 145,983 | | | |
| 04250 | Athlos Academy of St Cloud | 0.0269% | 5,369,728 | - | - | 5,346,910 | | 5,346,910 | 37,564 | 288,656 | 752,214 | | 1,078,434 | 140,257 | 1,069,382 | 1,209,639 | | | |
| 04251 | Apex Academy | 0.0003% | 59,885 | - | - | 59,631 | | 59,631 | 419 | 3,219 | 8,389 | | 12,027 | 1,564 | 11,926 | 13,490 | | | |
| 05001 | MN Family Career & Comm Leaders of Amer | 0.0015% | 299,427 | - | - | - | | - | 2,095 | 16,096 | 41,945 | | 60,136 | 7,821 | - | 7,821 | | | |
| 05002 | MN Business Professionals of America | 0.0005% | 99,809 | - | - | - | | - | 698 | 5,365 | 13,982 | | 20,045 | 2,607 | - | 2,607 | | | |
| 05003 | SkillsUSA Minnesota | 0.0011% | 219,580 | - | - | - | | - | 1,536 | 11,804 | 30,760 | 19,877 | 63,977 | 5,735 | (3,975) | 1,760 | | | |
| 05004 | MN Delta Epsilon / DECA | 0.0005% | 99,809 | - | - | - | | - | 698 | 5,365 | 13,982 | | 20,045 | 2,607 | - | 2,607 | | | |
| 06004 | Freshwater Education Dist # 6004 | 0.0771% | 15,390,559 | - | - | 357,786 | | 357,786 | 107,665 | 827,339 | 2,155,974 | | 3,090,978 | 401,999 | 71,557 | 473,556 | | | |
| 06012 | Zumbro Education District # 6012 | 0.0541% | 10,799,341 | - | - | 874,587 | | 874,587 | 75,547 | 580,532 | 1,512,817 | | 2,168,896 | 282,077 | 174,918 | 456,995 | | | |
| 06013 | Hiawatha Valley Ed Dist # 6013 | 0.0591% | 11,797,432 | - | - | - | | - | 82,529 | 634,186 | 1,652,634 | 1,292,004 | 3,661,353 | 308,147 | (258,401) | 49,746 | | | |
| 06014 | Runestone Area Education Dist # 6014 | 0.0324% | 6,467,628 | - | - | 258,401 | | 258,401 | 45,244 | 347,675 | 906,013 | | 1,298,932 | 168,934 | 51,680 | 220,614 | | | |
| 06017 | MN Transitions - Connections Academy | 0.0635% | 12,675,752 | - | - | 437,293 | | 437,293 | 88,673 | 681,401 | 1,775,673 | | 2,545,747 | 331,089 | 87,459 | 418,548 | | | |
| 06026 | W Central Education Dist # 6026 | 0.0298% | 5,948,621 | - | - | - | | - | 41,614 | 319,775 | 833,308 | 318,032 | 1,512,729 | 155,377 | (63,606) | 91,771 | | | |
| 06027 | MN Valley Educ Dist # 6027 | 0.0435% | 8,683,389 | - | - | - | | - | 60,745 | 466,786 | 1,216,406 | 795,079 | 2,539,016 | 226,809 | (159,016) | 67,793 | | | |
| 06049 | Riverbend Educational Dist # 6049 | 0.0468% | 9,342,129 | - | - | 795,079 | | 795,079 | 65,353 | 502,198 | 1,308,685 | | 1,876,236 | 244,015 | 159,016 | 403,031 | | | |
| 06051 | Goodhue County Ed Dist # 6051 | 0.0733% | 14,632,010 | - | - | 914,342 | | 914,342 | 102,358 | 786,562 | 2,049,714 | | 2,938,634 | 382,186 | 182,868 | 565,054 | | | |
| 06067 | East Metro Integration District | 0.0063% | 1,257,594 | - | - | 19,877 | | 19,877 | 8,798 | 67,604 | 176,169 | | 252,571 | 32,848 | 3,975 | 36,823 | | | |
| 06070 | Itasca Area Schools Collaborative | 0.0081% | 1,616,907 | - | - | 397,540 | | 397,540 | 11,311 | 86,919 | 226,503 | | 324,733 | 42,233 | 79,508 | 121,741 | | | |
| 06076 | Northland Learning Center - ISD # 6076 | 0.0475% | 9,481,862 | - | - | 1,053,480 | | 1,053,480 | 66,330 | 509,709 | 1,328,259 | | 1,904,298 | 247,665 | 210,696 | 458,361 | | | |
| 06078 | Northwest Suburban ISD 6078 | 0.0020% | 399,236 | - | - | - | | - | 2,793 | 21,461 | 55,927 | 19,877 | 100,058 | 10,428 | (3,975) | 6,453 | | | |
| 06080 | Minnesota's Digital Academy | 0.0045% | 898,282 | - | - | 19,877 | | 19,877 | 6,284 | 48,288 | 125,835 | | 180,407 | 23,463 | 3,975 | 27,438 | | | |
| 06083 | Southern Minnesota Education Consortium | 0.0097% | 1,936,296 | - | - | 616,187 | | 616,187 | 13,545 | 104,088 | 271,244 | | 388,877 | 50,576 | 123,237 | 173,813 | | | |
| 06088 | Southwest Metro Educational Cooperative | 0.1077% | 21,498,874 | - | - | - | | - | 150,396 | 1,155,699 | 3,011,653 | 1,888,314 | 6,206,062 | 561,548 | (377,663) | 183,885 | | | |
| 06383 | Benton-Stearns Educ Dist # 6383 | 0.0558% | 11,138,692 | - | - | 278,277 | | 278,277 | 77,921 | 598,774 | 1,560,355 | | 2,237,050 | 290,941 | 55,656 | 346,597 | | | |

| ID | Entity | Allocation | Net Pension Liability | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | | | |
|----------|--|------------------|--------------------------|--|---|------------------------|-----------------------|---|--------------------------------------|--|---|------------------------|-------------------------|---|-------------------------------------|---|---|---|-----------------------|
| | | | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan | Changes of Assumptions | Changes in Proportion | Differences Between Entity Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Net Amortization of Deferred Amounts from Differences Between ER Contributions & Proportionate Share of Contributions | Total Pension Expense |
| 06979 | Midstate Educational Dist # 6979 | 0.0320% | \$ 6,387,780 | \$ - | \$ - | \$ - | | \$ - | \$ 44,686 | \$ 343,383 | \$ 894,827 | \$ 258,401 | \$ 1,541,297 | \$ 166,848 | \$ (51,680) | \$ 115,168 | | | |
| 8800037 | Dept of Education | 0.1710% | 34,134,702 | - | - | - | 218,647 | 218,647 | 238,790 | 1,834,953 | 4,781,733 | | 6,855,476 | 891,594 | 43,729 | 935,323 | | | |
| 8825000 | Perpich Center for Arts Education | 0.0471% | 9,402,014 | - | - | - | 178,892 | 178,892 | 65,772 | 505,417 | 1,317,074 | | 1,888,263 | 245,579 | 35,779 | 281,358 | | | |
| 8837001 | Minnesota State Academies | 0.0619% | 12,356,363 | - | - | - | 675,817 | 675,817 | 86,439 | 664,232 | 1,730,931 | | 2,481,602 | 322,747 | 135,164 | 457,911 | | | |
| 9700004 | Education Minnesota 09700004 | 0.0053% | 1,057,976 | - | - | - | | - | 7,401 | 56,873 | 148,206 | 39,754 | 252,234 | 27,634 | (7,951) | 19,683 | | | |
| 10100011 | System Office 101-11 | 0.0512% | 10,220,449 | - | - | - | 1,113,112 | 1,113,112 | 71,497 | 549,413 | 1,431,724 | | 2,052,634 | 266,957 | 222,622 | 489,579 | | | |
| 10100012 | Bemidji State Univ 101-12 | 0.1086% | 21,678,530 | - | - | - | 39,754 | 39,754 | 151,652 | 1,165,356 | 3,036,820 | | 4,353,828 | 566,240 | 7,951 | 574,191 | | | |
| 10100013 | Minnesota State Univ, Mankato 101-13 | 0.1771% | 35,352,373 | - | - | - | 834,833 | 834,833 | 247,308 | 1,900,411 | 4,952,309 | | 7,100,028 | 923,399 | 166,967 | 1,090,366 | | | |
| 10100014 | Minnesota St. University Moorhead 101-14 | 0.0942% | 18,804,029 | - | - | - | | - | 131,544 | 1,010,834 | 2,634,148 | 139,139 | 3,915,665 | 491,159 | (7,828) | 463,331 | | | |
| 10100015 | St Cloud State Univ 101-15 | 0.2014% | 40,203,093 | - | - | - | | - | 281,241 | 2,161,167 | 5,631,819 | 218,647 | 8,292,874 | 1,050,100 | (43,729) | 1,006,371 | | | |
| 10100016 | Southwest Minnesota State Univ 101-16 | 0.0529% | 10,559,800 | - | - | - | | - | 73,871 | 567,655 | 1,479,261 | 695,695 | 2,816,482 | 275,821 | (139,139) | 136,682 | | | |
| 10100017 | Winona State Univ 101-17 | 0.2010% | 40,123,246 | - | - | - | 1,649,790 | 1,649,790 | 280,682 | 2,156,875 | 5,620,633 | | 8,058,190 | 1,048,014 | 329,958 | 1,377,972 | | | |
| 10100018 | Metropolitan State Univ 101-18 | 0.1287% | 25,690,855 | - | - | - | 1,132,988 | 1,132,988 | 179,721 | 1,381,044 | 3,598,883 | | 5,159,648 | 671,042 | 226,598 | 897,640 | | | |
| 10100020 | Alexandria Tech College 101-20 | 0.0848% | 16,927,618 | - | - | - | | - | 118,417 | 909,965 | 2,371,292 | 19,877 | 3,419,551 | 442,147 | (3,975) | 438,172 | | | |
| 10100021 | Anoka Technical College 101-21 | 0.0410% | 8,184,344 | - | - | - | | - | 57,254 | 439,960 | 1,146,497 | 238,524 | 1,882,235 | 213,774 | (47,705) | 166,069 | | | |
| 10100022 | Central Lakes College 101-22 | 0.0906% | 18,085,403 | - | - | - | | - | 126,517 | 972,203 | 2,533,480 | 1,689,544 | 5,321,744 | 472,388 | (337,909) | 134,479 | | | |
| 10100023 | Dakota County Tech College 101-23 | 0.0654% | 13,055,026 | - | - | - | | - | 91,327 | 701,789 | 1,828,803 | 397,540 | 3,019,459 | 340,996 | (79,508) | 261,488 | | | |
| 10100024 | Lake Superior College 101-24 | 0.0730% | 14,572,124 | - | - | - | | - | 101,939 | 783,343 | 2,041,325 | 1,431,143 | 4,357,750 | 380,622 | (286,229) | 94,393 | | | |
| 10100025 | Hennepin Tech College 101-25 | 0.1497% | 29,882,836 | - | - | - | | - | 209,046 | 1,606,389 | 4,186,113 | 1,152,865 | 7,154,413 | 780,536 | (230,573) | 549,963 | | | |
| 10100026 | Ridgewater College 101-26 | 0.1199% | 23,934,215 | - | - | - | | - | 167,432 | 1,286,613 | 3,352,806 | 795,079 | 5,601,930 | 625,159 | (159,016) | 466,143 | | | |
| 10100027 | Minneapolis Comm & Tech College 101-27 | 0.1291% | 25,770,702 | - | - | - | 735,448 | 735,448 | 180,279 | 1,385,336 | 3,610,068 | | 5,175,683 | 673,127 | 147,090 | 820,217 | | | |
| 10100028 | Century Comm and Tech College 101-28 | 0.1777% | 35,472,143 | - | - | - | 2,126,837 | 2,126,837 | 248,146 | 1,906,849 | 4,969,087 | | 7,124,082 | 926,528 | 425,368 | 1,351,896 | | | |
| 10100029 | Northwest Tech College - Bemidj 101-29 | 0.0222% | 4,431,523 | - | - | - | | - | 31,001 | 238,222 | 620,786 | 19,877 | 909,886 | 115,751 | (3,975) | 111,776 | | | |
| 10100030 | Pine Tech College 101-30 | 0.0355% | 7,086,444 | - | - | - | | - | 49,573 | 380,941 | 992,699 | 457,171 | 1,880,384 | 185,097 | (91,434) | 93,663 | | | |
| 10100031 | Mesabi Range Comm & Tech College 101-31 | 0.0487% | 9,721,403 | - | - | - | 775,202 | 775,202 | 68,006 | 522,586 | 1,361,815 | | 1,952,407 | 253,922 | 155,041 | 408,963 | | | |
| 10100032 | Hibbing Comm College 101-32 | 0.0602% | 12,017,012 | - | - | - | 477,047 | 477,047 | 84,065 | 645,989 | 1,683,394 | | 2,413,448 | 313,883 | 95,410 | 409,293 | | | |
| 10100033 | Minnesota State College-SE Tech 101-33 | 0.0616% | 12,296,477 | - | - | - | 19,877 | 19,877 | 86,020 | 661,012 | 1,722,542 | | 2,469,574 | 321,182 | 3,975 | 325,157 | | | |
| 10100034 | Riverland Community College 101-34 | 0.0732% | 14,612,048 | - | - | - | | - | 102,219 | 785,489 | 2,046,917 | 1,510,651 | 4,445,276 | 381,665 | (302,130) | 79,535 | | | |
| 10100035 | South Central College 101-35 | 0.0929% | 18,544,525 | - | - | - | | - | 129,728 | 996,884 | 2,597,795 | 159,016 | 3,883,423 | 484,381 | (31,803) | 452,578 | | | |
| 10100036 | Minnesota West Comm & Tech College 101-36 | 0.0782% | 15,610,139 | - | - | - | | - | 109,201 | 839,142 | 2,186,734 | 934,218 | 4,069,295 | 407,735 | (186,844) | 220,891 | | | |
| 10100037 | St Cloud Tech College 101-37 | 0.1157% | 23,095,819 | - | - | - | 79,508 | 79,508 | 161,567 | 1,241,544 | 3,235,360 | | 4,638,471 | 603,260 | 15,902 | 619,162 | | | |
| 10100038 | St Paul College 101-38 | 0.0985% | 19,662,387 | - | - | - | | - | 137,548 | 1,056,976 | 2,754,390 | 278,277 | 4,227,191 | 513,579 | (55,656) | 457,923 | | | |
| 10100039 | Northeast Service Unit 101-39 | 0.0046% | 918,243 | - | - | - | | - | 6,424 | 49,361 | 128,631 | 159,016 | 343,432 | 23,984 | (31,803) | (7,819) | | | |
| 10100040 | Fond du Lac Tribal and Comm College 101-40 | 0.0248% | 4,950,530 | - | - | - | | - | 34,631 | 266,122 | 693,491 | 795,079 | 1,789,323 | 129,307 | (159,016) | (29,709) | | | |
| 10100041 | North Hennepin Comm College 101-41 | 0.1076% | 21,478,912 | - | - | - | | - | 150,256 | 1,154,625 | 3,008,856 | 1,331,758 | 5,645,495 | 561,026 | (266,352) | 294,674 | | | |
| 10100042 | Northland Community & Tech College 101-42 | 0.0708% | 14,132,964 | - | - | - | | - | 98,867 | 759,735 | 1,979,805 | 814,957 | 3,653,364 | 369,151 | (162,991) | 206,160 | | | |
| 10100043 | Normandale Community College 101-43 | 0.1115% | 22,257,423 | - | - | - | 894,464 | 894,464 | 155,702 | 1,196,475 | 3,117,914 | | 4,470,091 | 581,361 | 178,893 | 760,254 | | | |
| 10100044 | Inver Hills Community College 101-44 | 0.0686% | 13,693,804 | - | - | - | | - | 95,795 | 736,127 | 1,918,286 | 218,647 | 2,968,855 | 357,680 | (43,729) | 313,951 | | | |
| 10100045 | Itasca Community College 101-45 | 0.0393% | 7,844,993 | - | - | - | | - | 54,880 | 421,717 | 1,098,960 | 775,202 | 2,350,759 | 204,910 | (155,041) | 49,869 | | | |
| 10100046 | Rainy River Community College 101-46 | 0.0086% | 1,716,716 | - | - | - | | - | 12,009 | 92,284 | 240,485 | | 344,778 | 44,840 | - | 44,840 | | | |
| 10100048 | Rochester Comm & Tech College 101-48 | 0.1055% | 21,059,714 | - | - | - | | - | 147,323 | 1,132,091 | 2,950,133 | 119,262 | 4,348,809 | 550,077 | (23,852) | 526,225 | | | |
| 10100049 | Anoka-Ramsey Comm College 101-49 | 0.1198% | 23,914,253 | - | - | - | 1,013,727 | 1,013,727 | 167,292 | 1,285,540 | 3,350,009 | | 4,802,841 | 624,637 | 202,745 | 827,382 | | | |
| 10100050 | Vermilion Comm College 101-50 | 0.0207% | 4,132,095 | - | - | - | 178,892 | 178,892 | 28,906 | 222,126 | 578,841 | | 829,873 | 107,930 | 35,779 | 143,709 | | | |
| 10100051 | MN State Comm and Tech College 101-51 | 0.1163% | 23,215,590 | - | - | - | | - | 162,405 | 1,247,983 | 3,252,138 | 795,079 | 5,457,605 | 606,388 | (159,016) | 447,372 | | | |
| | Schools Dropped During the Year | 0.0000% | - | - | - | - | | - | - | - | - | 3,716,997 | 3,716,997 | - | (743,399) | (743,399) | | | |
| S0001 | Minneapolis - Special School Dist #1 | 7.7869% | 1,554,406,496 | - | - | - | | - | 10,873,860 | 83,559,031 | 217,747,791 | 161,480,634 | 473,661,316 | 40,600,893 | (32,296,150) | 8,304,743 | | | |
| CITY | City of Minneapolis | 0.5573% | 111,247,189 | - | - | - | | - | 778,230 | 5,980,230 | 15,583,975 | 3,856,136 | 26,198,571 | 2,905,762 | (771,227) | 2,134,535 | | | |
| MSPSD | Msp School District | 0.5573% | 111,247,189 | - | - | - | | - | 778,230 | 5,980,230 | 15,583,975 | 3,856,136 | 26,198,571 | 2,905,762 | (771,227) | 2,134,535 | | | |
| STATE | State of MN | 7.7000% | 1,537,059,678 | - | - | - | | - | 10,752,511 | 82,626,544 | 215,317,795 | 53,349,837 | 362,046,687 | 40,147,800 | (10,669,967) | 29,477,833 | | | |
| | Total All | 100.0000% | \$ 19,961,814,000 | \$ - | \$ - | \$ - | \$ 398,911,251 | \$ 398,911,251 | \$ 139,643,000 | \$ 1,073,072,000 | \$ 2,796,335,000 | \$ 398,911,251 | \$ 4,407,961,251 | \$ 521,400,000 | \$ - | \$ 521,400,000 | | | |

Teachers Retirement Association
Notes to the Schedule of Employer and Non-Employer Allocations and
Schedule of Pension Amounts by Entity, Current Reporting Period Only
for the Fiscal Year Ended June 30, 2017

NOTE 1: PLAN DESCRIPTION

A. Organization

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and is administered by a Board of Trustees. The Board consists of four active members, one retired member and three statutory officials.

B. Participating employers and direct aid contributions

Teachers employed in Minnesota's public elementary and secondary schools, charter schools, and certain educational institutions maintained by the state (except those teachers employed by the city of St. Paul and by the University of Minnesota system) are required to be TRA members. State university, community college, and technical college teachers first employed by the Minnesota State system may elect TRA coverage within one year of eligible employment. Alternatively, these teachers may elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State.

TRA serves 593 employer units. During the fiscal year TRA received direct aid contributions from the following sources: State of Minnesota \$31,087,410; City of Minneapolis \$2,250,000; and Minneapolis School District \$2,250,000. The direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006 and the Duluth Teachers' Retirement Fund Association merger into TRA in 2015. These contributions meet the requirements for a special funding situation under GASB Statement 68, paragraph 15.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

A. Basis of presentation and basis of accounting

1. Employers participating in TRA's cost-sharing multiple-employer defined benefit plan are required to report pension information in their financial statements for fiscal periods beginning after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting* and the *Financial Reporting for Pensions*. The *Schedule of Employer and Non-Employer Allocations and Schedule of Pension Amounts by Entity, Current Reporting Period Only*, provide entities with the required information for financial reporting.
2. The underlying financial information used to prepare the pension schedules is based on TRA's financial statements, which are prepared on the accrual basis of accounting. The financial statements are prepared in accordance with accounting principles generally accepted

in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

3. The preparation of the pension schedules requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.
4. Employer contributions with the employer paid dates that fall within TRA's fiscal year ending June 30, 2017, are used as the basis for determining each entity's proportionate share of the collective pension amounts reported in the *Schedule of Employer and Non-Employer Allocations*.
5. The *Schedule of Pension Amounts by Entity, Current Reporting Period Only*, presents deferred inflows of resources, deferred outflows of resources, and pension expense for the current reporting period (measurement period) only. In addition to the current period amounts reported on this schedule, entities need to account for deferred inflows of resources and deferred outflows of resources related to pensions from prior reporting periods and continue to amortize those amounts against pension expense (based on previously established amortization periods) in their financial statements in accordance with generally accepted accounting principles.
 - a. TRA calculated the deferred inflows of resources and deferred outflows of resources related to pensions for the change in proportion percentage from the end of the prior measurement period (June 30, 2016) to the end of the current measurement period (June 30, 2017) for the net pension liability only. Entities are responsible for accounting for the impact of the change in proportion from the prior measurement date to the current measurement date on deferred inflows of resources and deferred outflows of resources related to pensions and amortizing those amounts over the average estimated remaining service lives of all plan members, except for investment gains and losses, which should be amortized over five years.
 - b. TRA determined that the difference between employer and non-employer actual contributions and the contributions used in the proportionate share percentage calculation (the miscellaneous contributions not representative of future contribution efforts as further explained in Note 2.B.) were not material in the aggregate or to individual entities. Therefore, TRA did not include these differences as deferred inflows or outflows of resources related to pensions in the *Schedule of Pension Amounts by Entity, Current Reporting Period Only*.

- c. The following tables reflect the amortization of collective deferred outflows and inflows of resources related to pensions for the current reporting period only.

Deferred outflows of resources

The only deferred outflows arising in fiscal year ending June 30, 2017 relate to changes in proportion.

Deferred inflows of resources

(dollars in thousands)

| | <u>Difference between expected and actual experience</u> | <u>Changes of Assumptions</u> | <u>Differences between projected and actual investment earnings</u> |
|-------------------------------------|---|--|--|
| Amortization period | 6 years | 6 years | 5 years |
| Current period additions | \$ 167,572 | 3,355,602 | 1,341,340 |
| Amortized in period ending June 30, | | | |
| 2017 | 27,929 | 559,267 | 268,268 |
| 2018 | 27,929 | 559,267 | 268,268 |
| 2019 | 27,929 | 559,267 | 268,268 |
| 2020 | 27,929 | 559,267 | 268,268 |
| 2021 | 27,929 | 559,267 | 268,268 |
| 2022 | 27,927 | 559,267 | - |

6. The components of the calculation of the net pension liability of TRA for participating employers and the special funding contributors (non-employer contributing entities) as of June 30, 2017, calculated in accordance with GASB Statement No. 67, are shown below (in thousands).

| | |
|---|---------------------|
| Total pension liability (A) | \$41,219,904 |
| Plan fiduciary net position (B) | <u>\$21,258,090</u> |
| Net pension liability (A-B) | \$19,961,814 |
| Plan fiduciary net position as a percentage of the total pension liability (B/A) | 51.57% |

The total pension liability is calculated by TRA's actuary.

B. Reconciliation of financial statement employer contributions to total contributions reported on the *Schedule of Employer and Non-Employer Allocations*

While GASB 68 allows the employer's proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contributions effort to the retirement plan. Therefore, the employer's proportionate share reported in the *Schedule of Employer and Non-Employer Allocations* is calculated using historical employer contributions, with two adjustments to employer contributions that are not reflective of future contributions. The following is a reconciliation of employer contributions in TRA's Comprehensive Annual Financial Report (CAFR) "Statement of Changes in Fiduciary Net Position" to the contributions used in the *Schedule of Employer and Non-Employer Allocations*.

(dollars in thousands)

| | |
|---|------------------|
| Employer contributions reported in TRA's CAFR, Statement of Changes in Fiduciary Net Position | \$367,791 |
| Add employer contributions not related to future contribution efforts | 810 |
| Deduct TRA's contributions not included in allocation | <u>(456)</u> |
| Total employer contributions | \$368,145 |
| Total non-employer contributions | <u>35,588</u> |
| Total contributions reported in the <i>Schedule of Employer and Non-Employer Allocations</i> | <u>\$403,733</u> |

NOTE 3: ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

| Key Methods and Assumptions Used in Valuation of Total Pension Liability | |
|---|---|
| Actuarial Information | |
| Valuation date | July 1, 2017 |
| Experience study | June 5, 2015 November 6, 2017 (economic assumptions) |
| Actuarial cost method | Entry Age Normal |
| Actuarial assumptions: | |
| Investment rate of return | 5.12%, from the Single Equivalent Interest Rate calculation |
| Price inflation | 2.50% |
| Wage growth rate | 2.85% for 10 years and 3.25%, thereafter |
| Projected salary increase | 2.85 to 8.85% for 10 years and 3.25 – 9.25%, thereafter |
| Cost of living adjustment | 2.0% |
| Mortality assumptions | |
| Pre-retirement: | RP- 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale. |
| Post-retirement: | RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. |
| Post-disability: | RP-2014 disabled retiree mortality table, without adjustment. |

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The total pension liability (TPL) is calculated using a discount rate called the Single Equivalent Interest Rate (SEIR). The projection of cash flows used to determine the discount rate was performed in accordance with GASB 67. On that basis, TRA’s Fiduciary Net Position (FNP) was projected to be depleted in 2053 and, as a result, the Municipal Bond Index Rate was used in the determination of the SEIR. There was a change in the Municipal Bond Index Rate from 3.01 percent on the Prior Measurement Date to 3.56 percent on the current Measurement Date.

The long-term expected rate of return of 7.50 percent on plan investments was applied to periods before 2053 and the Municipal Bond Index Rate of 3.56 percent was applied to periods on and after 2053, resulting in an SEIR of 5.12 percent.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|----------------------|--------------------------|---|
| Domestic stocks | 39% | 5.10% |
| International stocks | 19% | 5.00 |
| Bonds | 20% | 0.75 |
| Alternative assets | 20% | 5.90 |
| Unallocated cash | <u>2%</u> | 0.00 |
| Total | <u>100%</u> | |

The following presents the net pension liability of TRA calculated using the discount rate of 5.12 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (4.12 percent) or one percentage point higher (6.12 percent) than the current rate.

| Sensitivity of Net Pension Liability (NPL) to Changes in the Discount Rate <i>(dollars in thousands)</i> | | | |
|--|--------------------------------|--|--------------------------------|
| | 1% Decrease (4.12%) | Current Discount Rate (5.12%) | 1% Increase (6.12%) |
| NPL | \$26,345,748 | \$19,961,814 | \$14,759,381 |

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2017 to be six years. The *Differences Between Expected and Actual Experience*, *Changes of Assumptions*, and *Changes in Proportion* use this amortization period of six years in the schedule presented. The amortization period for *Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments* is five years as required by GASB 68.

NOTE 4: PENSION EXPENSE

The components of pension expense reported in the *Schedule of Pension Amounts by Entity, Current Reporting Period Only*, for the period ending June 30, 2017, are presented below.

(dollars in thousands)

| | |
|---|--------------------------|
| Service cost | \$ 1,267,304 |
| Interest on the total pension liability | 1,975,771 |
| Current-period benefit changes | 0 |
| Expensed portion of current-period difference between expected and actual experience in the total pension liability | (27,929) |
| Expensed portion of current-period changes of assumptions | (559,267) |
| Member contributions | (361,175) |
| Projected earnings on plan investments | (1,513,878) |
| Expensed portion of current-period differences between actual and projected earnings on plan investments | (268,268) |
| Administrative expense | 11,702 |
| Other | <u>(2,404)</u> |
| Total pension expense | \$ 521,856 |
| Less TRA employer contributions and miscellaneous adjustments | <u>(456)</u> |
| Pension expense – Schedule Of Pension Amounts By Entity, Current Reporting Period Only | <u>\$ 521,400</u> |

NOTE 5: ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial information supporting the preparation of the *Schedule of Employer and Non-Employer Allocations* and the *Schedule of Pension Amounts by Entity, Current Reporting Period Only* is located in TRA's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017. The supporting actuarial information can be found in the GASB 67-68 report. Both reports can be obtained at <https://MinnesotaTRA.org/FORMSPUB/eepubs.html>