

*A Pension Trust Fund of the State of Minnesota*

2019

For the fiscal year ended  
June 30, 2019

# Employer and Non-Employer GASB 68 Schedules & Notes





Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
00001	Aitkin - ISD #1	\$ 430,556	0.0984%
00002	Hill City - ISD #2	150,606	0.0344%
00004	McGregor - ISD #4	199,017	0.0455%
00006	South St Paul Special School Dist #6	1,558,101	0.3560%
00011	Anoka-Hennepin - ISD #11	18,924,217	4.3234%
00012	Centennial - ISD #12	2,581,831	0.5898%
00013	Columbia Heights - ISD #13	1,470,588	0.3360%
00014	Fridley - ISD #14	1,433,048	0.3274%
00015	St Francis - ISD #15	1,754,663	0.4009%
00016	Spring Lake Park - ISD #16	2,180,710	0.4982%
00022	Detroit Lakes - ISD #22	1,344,268	0.3071%
00023	Frazee-Vergas Public Schools	375,832	0.0859%
00031	Bemidji - ISD #31	2,227,253	0.5088%
00032	Blackduck - ISD #32	230,795	0.0527%
00036	Kelliher - ISD #36	145,118	0.0332%
00038	Red Lake - ISD #38	965,955	0.2207%
00047	Sauk Rapids - ISD #47	1,763,320	0.4028%
00051	Foley - ISD #51	721,646	0.1649%
00075	St Clair - ISD #75	241,236	0.0551%
00077	Mankato - ISD #77	3,882,582	0.8870%
00081	Comfrey Public School ISD #81	78,971	0.0180%
00084	Sleepy Eye - ISD #84	232,552	0.0531%
00085	Springfield - ISD #85	236,530	0.0540%
00088	New Ulm - ISD #88	822,710	0.1880%
00091	Barnum - ISD #91	305,391	0.0698%
00093	Carlton - ISD #93	180,701	0.0413%
00094	Cloquet - ISD #94	1,145,212	0.2616%
00095	Cromwell - ISD #95	124,792	0.0285%
00097	Moose Lake - ISD #97	250,597	0.0573%
00099	Esko - ISD #99	454,886	0.1039%
00100	Wrenshall - ISD #100	156,082	0.0357%
00108	Central School District - ISD #108	381,684	0.0872%
00110	Waconia - ISD #110	1,659,776	0.3792%
00111	Watertown-Mayer - ISD #111	565,219	0.1291%
00112	Eastern Carver County Schools - ISD #112	4,804,042	1.0975%
00113	Walker-Hackensack - ISD #113	353,444	0.0807%
00115	Cass Lake - ISD #115	641,033	0.1465%
00116	Pillager - ISD #116	389,689	0.0890%
00118	Northland Community Schools - ISD # 118	197,959	0.0452%
00129	Montevideo - ISD #129	682,239	0.1559%
00138	North Branch - ISD #138	1,007,312	0.2301%
00139	Rush City - ISD #139	277,993	0.0635%
00146	Barnesville - ISD #146	313,804	0.0717%
00150	Hawley - ISD #150	381,958	0.0873%
00152	Moorhead - ISD #152	2,876,598	0.6572%
00162	Bagley - ISD #162	355,860	0.0813%
00166	Cook County - ISD #166	205,195	0.0469%
00173	Mountain Lake - ISD #173	210,289	0.0480%
00177	Windom - ISD #177	440,266	0.1006%
00181	Brainerd - ISD #181	2,815,014	0.6431%

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



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Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
00182	Crosby-Ironton - ISD #182	394,637	0.0902%
00186	Pequot Lakes - ISD #186	584,948	0.1336%
00191	Burnsville - ISD #191	4,707,311	1.0754%
00192	Farmington - ISD #192	3,052,991	0.6975%
00194	Lakeville - ISD #194	4,692,480	1.0720%
00195	Randolph - ISD #195	226,052	0.0516%
00196	Rosemount-Apple Valley-Eagan - ISD #196	14,549,287	3.3239%
00197	West St Paul - ISD #197	2,570,769	0.5873%
00199	Inver Grove Heights - ISD #199	1,552,337	0.3546%
00200	Hastings - ISD #200	1,730,687	0.3954%
00203	Hayfield - ISD #203	266,124	0.0608%
00204	Kasson-Mantorville - ISD #204	741,015	0.1693%
00206	Alexandria - ISD #206	1,714,449	0.3917%
00213	Osakis - ISD #213	300,612	0.0687%
00227	Chatfield - ISD #227	322,871	0.0738%
00229	Lanesboro - ISD #229	143,875	0.0329%
00238	Mabel-Canton - ISD #238	103,341	0.0236%
00239	Rushford - ISD #239	285,963	0.0653%
00241	Albert Lea - ISD #241	1,689,014	0.3859%
00242	Alden - ISD #242	199,613	0.0456%
00246	Central MN ERDC # 246	15,598	0.0036%
00252	Cannon Falls - ISD #252	429,149	0.0980%
00253	Goodhue - ISD #253	226,907	0.0518%
00255	Pine Island - ISD #255	502,365	0.1148%
00256	Red Wing - ISD #256	1,022,890	0.2337%
00261	Ashby - ISD #261	96,095	0.0220%
00264	Herman - ISD #264	58,015	0.0133%
00270	Hopkins - ISD #270	3,588,433	0.8198%
00271	Bloomington - ISD #271	5,818,880	1.3294%
00272	Eden Prairie - ISD #272	4,198,021	0.9591%
00273	Edina - ISD #273	4,250,730	0.9711%
00276	Minnnetonka - ISD #276	5,076,536	1.1598%
00277	Westonka - ISD #277	1,078,749	0.2465%
00278	Orono - ISD #278	1,341,139	0.3064%
00279	Osseo - ISD #279	10,288,557	2.3505%
00280	Richfield - ISD #280	2,215,777	0.5062%
00281	Robbinsdale - ISD #281	6,215,182	1.4199%
00282	St Anthony - ISD #282	759,472	0.1735%
00283	St Louis Park - ISD #283	2,359,555	0.5391%
00284	Wayzata - ISD #284	5,687,594	1.2994%
00286	Brooklyn Center - ISD #286	1,009,398	0.2306%
00287	Interm School District #287	2,315,090	0.5289%
00288	Southwest Metro Intermediate District	578,053	0.1321%
00294	Houston - ISD #294	594,867	0.1359%
00297	Spring Grove - ISD #297	144,220	0.0329%
00299	Caledonia - ISD #299	298,972	0.0683%
00300	LaCrescent - ISD #300	427,476	0.0977%
00306	Laporte - ISD #306	132,117	0.0302%
00308	Nevis - ISD #308	228,046	0.0521%
00309	Park Rapids - ISD #309	605,200	0.1383%

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ID	Entity	Employer Contributions	Entity Allocation Percentage
00314	Braham - ISD #314	248,165	0.0567%
00316	Greenway Schools - ISD #316	406,719	0.0929%
00317	Deer River - ISD #317	442,565	0.1011%
00318	Grand Rapids - ISD #318	1,767,955	0.4039%
00319	Nashwauk-Keewatin - ISD #319	252,668	0.0577%
00330	Heron Lake-Okabena - ISD #330	123,542	0.0282%
00332	Mora - ISD #332	666,208	0.1522%
00333	Ogilvie - ISD #333	195,754	0.0447%
00345	New London-Spicer - ISD #345	546,566	0.1249%
00347	Willmar - ISD #347	1,824,961	0.4169%
00356	Lancaster - ISD #356	85,666	0.0196%
00361	International Falls - ISD #361	389,639	0.0890%
00362	Littlefork - Big Falls - ISD #362	117,885	0.0269%
00363	So Koochiching-Rainy River - ISD #363	177,453	0.0405%
00378	Dawson - ISD #378	236,284	0.0540%
00381	Lake Superior - ISD #381	640,514	0.1463%
00382	Northwest Reg Intrdst Council # 382	55,376	0.0127%
00390	Lake of the Woods - ISD #390	187,887	0.0429%
00391	Cleveland - ISD #391	173,556	0.0397%
00397	Lake Agassiz Spec Ed Coop # 397	74,350	0.0170%
00398	Midwest Spec Ed Coop # 398	88,113	0.0201%
00402	Hendricks - ISD #402	89,030	0.0203%
00403	Ivanhoe - ISD #403	30,290	0.0069%
00404	Lake Benton - ISD #404	51,690	0.0118%
00413	Marshall - ISD #413	1,131,569	0.2585%
00414	Minneota - ISD #414	192,264	0.0439%
00415	Lynd - ISD #415	79,364	0.0181%
00423	Hutchinson - ISD #423	1,129,971	0.2582%
00424	Lester Prairie - ISD #424	157,267	0.0359%
00432	Mahnomen - ISD #432	282,273	0.0645%
00435	Waubun - ISD #435	281,179	0.0642%
00441	Marshall County Central - ISD #441	165,123	0.0377%
00447	Grygla - ISD #447	91,167	0.0208%
00458	Truman - ISD #458	98,846	0.0226%
00463	Eden Valley - Watkins - ISD #463	343,712	0.0785%
00465	Litchfield - ISD #465	606,820	0.1386%
00466	Dassel-Cokato - ISD #466	825,039	0.1885%
00473	Isle - ISD #473	170,047	0.0388%
00477	Princeton - ISD #477	1,250,778	0.2858%
00480	Onamia - ISD #480	296,358	0.0677%
00482	Little Falls - ISD #482	1,007,138	0.2301%
00484	Pierz - ISD #484	430,743	0.0984%
00485	Royalton - ISD #485	298,524	0.0682%
00486	Swanville - ISD #486	104,231	0.0238%
00487	Upsala - ISD #487	135,547	0.0310%
00492	Austin - ISD #492	2,222,154	0.5077%
00495	Grand Meadow - ISD #495	185,645	0.0424%
00497	Lyle - ISD #497	104,334	0.0238%
00499	LeRoy - ISD #499	116,479	0.0266%
00500	Southland - ISD #500	184,594	0.0422%

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00505	Fulda - ISD #505	151,583	0.0346%
00507	Nicollet - ISD #507	147,216	0.0336%
00508	St Peter - ISD #508	866,451	0.1979%
00511	Adrian - ISD #511	191,694	0.0438%
00514	Ellsworth - ISD #514	75,875	0.0173%
00518	Worthington - ISD #518	1,374,872	0.3141%
00531	Byron - ISD #531	736,191	0.1682%
00533	Dover-Eyota - ISD #533	417,512	0.0954%
00534	Stewartville - ISD #534	740,135	0.1691%
00535	Rochester - ISD #535	8,027,705	1.8340%
00542	Battle Lake Public Schools - ISD # 542	165,812	0.0379%
00544	Fergus Falls - ISD #544	941,661	0.2151%
00545	Henning - ISD #545	147,146	0.0336%
00547	Parkers Prairie - ISD #547	214,041	0.0489%
00548	Pelican Rapids - ISD #548	362,592	0.0828%
00549	Perham - ISD #549	564,463	0.1290%
00550	Underwood - ISD #550	194,327	0.0444%
00553	New York Mills - ISD #553	242,845	0.0555%
00561	Goodridge - ISD #561	92,178	0.0211%
00564	Thief River Falls Public Schools # 564	765,545	0.1749%
00577	Willow River - ISD #577	177,074	0.0405%
00578	Pine City - ISD #578	650,366	0.1486%
00581	Edgerton - ISD #581	175,013	0.0400%
00592	Climax - ISD #592	92,448	0.0211%
00593	Crookston - ISD #593	470,329	0.1075%
00595	East Grand Forks - ISD #595	717,349	0.1639%
00599	Fertile-Beltrami - ISD #599	199,233	0.0455%
00600	Fisher - ISD #600	112,983	0.0258%
00601	Fosston - ISD #601	263,613	0.0602%
00621	Mounds View - ISD #621	5,143,949	1.1752%
00622	North St Paul-Maplewood - ISD #622	4,721,240	1.0786%
00623	Roseville - ISD #623	3,680,182	0.8408%
00624	White Bear Lake - ISD #624	4,200,736	0.9597%
00630	Red Lake Falls - ISD #630	169,460	0.0387%
00635	Milroy - ISD #635	28,932	0.0066%
00640	Wabasso - ISD #640	160,783	0.0367%
00656	Faribault - ISD #656	1,696,570	0.3876%
00659	Northfield - ISD #659	1,914,135	0.4373%
00671	Hills-Beaver Creek - ISD #671	134,189	0.0307%
00676	Badger - ISD #676	111,913	0.0256%
00682	Roseau - ISD #682	448,419	0.1024%
00690	Warroad - ISD #690	394,126	0.0900%
00695	Chisholm - ISD #695	263,283	0.0601%
00696	Ely - ISD #696	213,119	0.0487%
00698	Floodwood - ISD #698	99,482	0.0227%
00700	Hermantown - ISD #700	734,604	0.1678%
00701	Hibbing - ISD #701	941,664	0.2151%
00704	Proctor - ISD #704	774,704	0.1770%
00706	Virginia - ISD #706	652,969	0.1492%
00707	Nett Lake - ISD #707	35,916	0.0082%

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ID	Entity	Employer Contributions	Entity Allocation Percentage
00709	Duluth - ISD #709	3,640,588	0.8317%
00712	Mountain Iron-Buhl - ISD #712	206,856	0.0473%
00716	Belle Plaine - ISD #716	549,095	0.1254%
00717	Jordan - ISD #717	760,879	0.1738%
00719	Prior Lake - ISD #719	3,492,599	0.7979%
00720	Shakopee - ISD #720	3,530,199	0.8065%
00721	New Prague - ISD #721	1,688,039	0.3856%
00726	Becker - ISD #726	1,150,224	0.2628%
00727	Big Lake - ISD #727	1,151,233	0.2630%
00728	Elk River - ISD #728	5,334,997	1.2188%
00738	Holdingsford - ISD #738	347,923	0.0795%
00739	Kimball - ISD #739	262,956	0.0601%
00740	Melrose - ISD #740	498,812	0.1140%
00741	Paynesville - ISD #741	403,873	0.0923%
00742	St Cloud - ISD #742	4,842,077	1.1062%
00743	Sauk Centre - ISD #743	423,039	0.0966%
00745	Albany - ISD #745	773,523	0.1767%
00748	Sartell - ISD #748	1,529,097	0.3493%
00750	Rocori - ISD #750	817,954	0.1869%
00756	Blooming Prairie - ISD #756	318,023	0.0727%
00761	Owatonna - ISD #761	2,162,803	0.4941%
00763	Medford - ISD #763	306,299	0.0700%
00768	Hancock - ISD #768	127,693	0.0292%
00771	Chokio-Alberta - ISD #771	81,566	0.0186%
00775	Kerkhoven-Murdock-Sunburg - ISD #775	257,270	0.0588%
00777	Benson - ISD #777	344,614	0.0787%
00786	Bertha-Hewitt - ISD #786	186,272	0.0426%
00787	Browerville - ISD #787	223,952	0.0512%
00801	Browns Valley - ISD #801	72,070	0.0165%
00803	Wheaton - ISD #803	168,303	0.0385%
00811	Wabasha-Kellogg - ISD #811	231,330	0.0528%
00813	Lake City - ISD #813	474,092	0.1083%
00815	Prinsburg - ISD #815	18,066	0.0041%
00818	Verndale - ISD #818	195,318	0.0446%
00820	Sebeka - ISD #820	223,079	0.0510%
00821	Menahga - ISD #821	344,311	0.0787%
00829	Waseca - ISD #829	782,771	0.1788%
00831	Forest Lake - ISD #831	2,263,135	0.5170%
00832	Mahtomedi - ISD #832	1,388,318	0.3172%
00833	South Washington County - ISD #833	8,878,639	2.0284%
00834	Stillwater - ISD #834	3,485,184	0.7962%
00836	Butterfield - ISD #836	105,465	0.0241%
00837	Madelia - ISD #837	231,907	0.0530%
00840	St James - ISD #840	421,918	0.0964%
00846	Breckenridge - ISD #846	262,968	0.0601%
00850	Rothsay - ISD #850	108,486	0.0248%
00852	Campbell-Tintah - ISD #852	68,954	0.0158%
00857	Lewiston - ISD #857	296,044	0.0676%
00858	St Charles - ISD #858	402,079	0.0919%
00861	Winona Area Public Schools - ISD #861	1,364,345	0.3117%

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00876	Annandale - ISD #876	702,037	0.1604%
00877	Buffalo - ISD #877	2,317,897	0.5295%
00879	Delano - ISD #879	924,643	0.2112%
00881	Maple Lake - ISD #881	301,594	0.0689%
00882	Monticello - ISD #882	2,004,312	0.4579%
00883	Rockford - ISD #883	597,540	0.1365%
00885	St Michael - ISD #885	2,486,516	0.5681%
00891	Canby - ISD #891	205,080	0.0469%
00911	Cambridge-Isanti - ISD #911	1,966,898	0.4494%
00912	Milaca - ISD #912	775,838	0.1772%
00914	Ulen - Hitterdal -ISD #914	128,160	0.0293%
00915	Southern Plains #915	206,563	0.0472%
00916	NE Metro Interm School Dist #916	1,623,705	0.3710%
00917	Interm School District #917	1,088,406	0.2487%
00920	Metro ECSU # 920	59,332	0.0136%
00921	Southeast Service Coop # 921	79,495	0.0182%
00922	South Central Serv Coop # 922	52,790	0.0121%
00923	Resource Training and Solutions # 923	101,531	0.0232%
00924	North Central Service Coop # 924	118,045	0.0270%
00925	Sourcewell Technology #925	41,970	0.0096%
00926	Lakes Country Serv Coop # 926	175,397	0.0401%
00927	Northeast Service Coop # 927	35,143	0.0080%
00928	Northwest MN Service Co-op # 928	96,549	0.0221%
00935	Fergus Falls Spec Ed Coop # 935	154,682	0.0353%
00938	Meeker & Wright Spec Ed Coop #938	302,220	0.0690%
00966	Wright Technical Ctr # 966	112,224	0.0256%
00978	MN Valley Coop Ctr #978	112,715	0.0258%
00985	Pine to Prairie Coop Ctr # 985	5,975	0.0014%
00991	SW/W Central Service Cooperative # 991	907,450	0.2073%
00997	Area Special Educ Coop # 997	133,083	0.0304%
00998	Bemidji Reg Interdist Council # 998	297,898	0.0681%
02071	Lake Crystal-Wellcome Memorial ISD #2071	332,444	0.0760%
02125	Triton Schools - ISD #2125	413,452	0.0945%
02134	United South Central - ISD #2134	309,334	0.0707%
02135	Maple River - ISD #2135	364,620	0.0833%
02137	Kingsland - ISD #2137	209,959	0.0480%
02142	St Louis County Schools - ISD # 2142	891,354	0.2036%
02143	Waterville-Elysian-Morristown ISD #2143	319,940	0.0731%
02144	Chisago Lakes Area - ISD #2144	1,338,251	0.3057%
02149	Minnewaska Area - ISD #2149	540,056	0.1234%
02154	Eveleth-Gilbert - ISD #2154	353,755	0.0808%
02155	Wadena-Deer Creek - ISD #2155	385,713	0.0881%
02159	Buffalo Lake-Hector - ISD #2159	212,019	0.0484%
02164	Dilworth-Glyndon-Felton - ISD #2164	646,541	0.1477%
02165	Hinckley-Finlayson - ISD #2165	400,589	0.0915%
02167	Lakeview - ISD #2167	264,826	0.0605%
02168	NRHEG - ISD #2168	343,666	0.0785%
02169	Murray County Central - ISD #2169	288,689	0.0660%
02170	Staples-Motley - ISD #2170	387,104	0.0884%
02171	Kittson Central - ISD #2171	117,746	0.0269%

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02172	Kenyon-Wanamingo - ISD #2172	287,617	0.0657%
02174	Pine River-Backus - ISD #2174	378,464	0.0865%
02176	Warren-Alvarado-Oslo - ISD #2176	202,629	0.0463%
02180	MACCRAY - ISD #2180	298,481	0.0682%
02184	Luverne - ISD #2184	508,649	0.1162%
02190	Yellow Medicine East - ISD #2190	244,851	0.0559%
02198	Fillmore Central - ISD #2198	232,942	0.0532%
02215	Norman County East - ISD #2215	128,145	0.0293%
02310	Sibley East - ISD #2310	434,378	0.0992%
02311	Clearbrook-Gonvick - ISD #2311	166,096	0.0379%
02342	West Central Area - ISD #2342	321,483	0.0734%
02358	Tri-County - ISD #2358	89,361	0.0204%
02364	Belgrade-Brooten-Elrosa - ISD #2364	222,183	0.0508%
02365	Gibbon-Fairfax-Winthrop - ISD #2365	303,348	0.0693%
02396	Atwater-Cosmos-Grove City - ISD #2396	357,156	0.0816%
02397	Le Sueur-Henderson - ISD #2397	361,376	0.0826%
02448	Martin County West - ISD #2448	288,895	0.0660%
02527	Norman County West - ISD #2527	63,146	0.0144%
02534	BOLD - ISD #2534	259,693	0.0593%
02536	Granada-Huntley-E Chain - ISD #2536	92,696	0.0212%
02580	East Central - ISD #2580	280,251	0.0640%
02609	Win-E-Mac - ISD #2609	158,031	0.0361%
02683	Greenbush-Middle River - ISD #2683	136,537	0.0312%
02687	Howard Lake-Waverly-Winsted - ISD #2687	468,826	0.1071%
02689	Pipestone Area Schools - ISD #2689	427,296	0.0976%
02711	Mesabi East - ISD #2711	364,874	0.0834%
02752	Fairmont-Ceylon - ISD #2752	629,185	0.1437%
02753	Long Prairie-Grey Eagle - ISD #2753	347,337	0.0794%
02754	Cedar Mountain - ISD #2754	172,251	0.0394%
02769	Morris Area Schools - ISD #2769	408,179	0.0933%
02805	Zumbrota-Mazeppa - ISD #2805	446,745	0.1021%
02835	Janesville-Waldorf-Pemberton - ISD #2835	273,252	0.0624%
02853	Lac qui Parle Valley - ISD #2853	377,235	0.0862%
02854	Ada-Borup - ISD #2854	229,158	0.0524%
02856	Stephen-Argyle - ISD #2856	117,982	0.0270%
02859	Glencoe-Silver Lake - ISD #2859	606,572	0.1386%
02860	Blue Earth Area Public Schools # 2860	456,004	0.1042%
02884	Red Rock Central - ISD #2884	165,019	0.0377%
02886	Glenville-Emmons - ISD #2886	99,823	0.0228%
02888	Clinton-Graceville-Beardsley - ISD #2888	120,106	0.0274%
02889	Lake Park-Audubon District - ISD #2889	241,350	0.0551%
02890	Renville County West - ISD #2890	240,911	0.0550%
02895	Jackson County Central Schools ISD #2895	515,758	0.1178%
02897	Redwood Area Schools - ISD # 2897	444,976	0.1017%
02898	Westbrook-Walnut Grove Public School 2898	184,878	0.0422%
02899	Plainview-Elgin-Millville ISD #2899	541,114	0.1236%
02902	RTR Public School #2902	185,447	0.0424%
02903	Ortonville Public School #2903	227,916	0.0521%
02904	Tracy Area School District #2904	281,610	0.0643%
02905	Tri-City United ISD #2905	751,651	0.1717%

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



Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
02906	Red Lake County Central - ISD #2906	169,984	0.0388%
02907	Round Lake/Brewster - ISD #2907	100,325	0.0229%
02908	Brandon/Evansville - ISD #2908	170,752	0.0390%
03333	Pine Point - ISD #3333	52,470	0.0120%
04000	City Academy	49,760	0.0114%
04001	Bluffview Montessori	66,051	0.0151%
04003	New Heights School	54,769	0.0125%
04004	Cedar-Riverside Community School	79,813	0.0182%
04005	Metro Deaf School	218,704	0.0500%
04007	New Country Charter School	80,286	0.0183%
04008	PACT Charter School	169,827	0.0388%
04011	Athlos Leadership Academy	302,720	0.0692%
04015	Community of Peace	334,930	0.0765%
04016	World Learner School	61,934	0.0141%
04017	MN Transitions Charter School	548,148	0.1252%
04018	Achieve Language Academy	159,652	0.0365%
04020	Duluth Edison Charter School	584,033	0.1334%
04025	Cyber Village Academy	117,281	0.0268%
04026	ECHO Charter School	31,907	0.0073%
04027	Higher Ground	199,609	0.0456%
04029	St Paul City School	160,449	0.0367%
04031	Jennings Experiential High School	30,976	0.0071%
04032	Harvest Preparatory Academy	3,488	0.0008%
04035	Life Prep Academy	125,192	0.0286%
04036	Face to Face Academy	47,633	0.0109%
04038	Sojourner Truth Academy	166,672	0.0381%
04039	High School for Recording Arts	81,412	0.0186%
04043	Math & Science Academy	145,054	0.0331%
04049	Northwest Passage High School	57,353	0.0131%
04050	Lafayette Charter School	26,029	0.0059%
04053	North Lakes Academy	154,934	0.0354%
04054	LaCrescent Montessori Academy	26,435	0.0060%
04055	Nerstrand Elementary School	44,763	0.0102%
04056	Rosa Parks Charter High School Total	24,071	0.0055%
04057	El Colegio Charter School	52,497	0.0120%
04058	Schoolcraft Learning Community	61,916	0.0141%
04059	Crosslake Community School	100,592	0.0230%
04064	Riverway Learning Community	44,682	0.0102%
04066	Kato Public Charter School	31,008	0.0071%
04067	Aurora Charter School	169,118	0.0386%
04068	Excell Academy for Higher Learning	164,600	0.0376%
04070	HOPE Community Academy	173,023	0.0395%
04073	Academia Cesar Chavez	204,260	0.0467%
04074	AFSA High School	147,224	0.0336%
04075	Avalon School	129,666	0.0296%
04078	MN International Middle School	357,349	0.0816%
04079	Friendship Academy of Fine Arts	48,441	0.0111%
04080	Pillager Area Charter School	16,334	0.0037%
04081	Discovery Public School of Faribault	24,283	0.0055%
04082	BlueSky Charter School	242,597	0.0554%

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



Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
04083	Ridgeway Community School	32,439	0.0074%
04084	North Shore Community School	118,628	0.0271%
04085	Harbor City International	85,821	0.0196%
04087	SAGE Academy	29,436	0.0067%
04088	Urban Academy	102,974	0.0235%
04089	New City School Charter School	94,067	0.0215%
04090	Prairie Creek Community School	68,559	0.0157%
04091	Arcadia Charter School	52,857	0.0121%
04092	Watershed High School	29,955	0.0068%
04093	New Century Charter School	49,634	0.0113%
04095	Trio Wolf Creek Distance Learning	66,113	0.0151%
04097	Partnership Academy, Inc.	165,454	0.0378%
04098	Nova Classical Academy	350,931	0.0802%
04100	Great Expectations School	37,611	0.0086%
04102	Mn Internship Center	134,802	0.0308%
04103	Hmong Academy	648,419	0.1481%
04104	Paladin Academy (Liberty High School)	51,812	0.0118%
04105	Great River School	222,577	0.0508%
04106	Trek North High School	103,613	0.0237%
04107	Voyageurs Expeditionary School	53,578	0.0122%
04110	Performing Institute of Minnesota Arts High School	126,268	0.0288%
04111	Augsburg Academy for Health Careers	35,304	0.0081%
04112	St Paul Conservatory for Performing Arts	144,806	0.0331%
04113	Spero Academy	137,445	0.0314%
04116	Lakes International Language Academy	333,816	0.0763%
04118	Kaleidoscope Charter School	227,771	0.0520%
04119	Academic Arts High School	43,489	0.0099%
04120	St Croix Preparatory School	347,435	0.0794%
04121	UBAH Medical Academy	101,859	0.0233%
04122	Eagle Ridge Academy	423,145	0.0967%
04124	Beacon Academy	171,518	0.0392%
04126	Prairie Seeds Academy	212,492	0.0485%
04127	TEAM Academy	54,697	0.0125%
04131	Metro School Charter Total	143,427	0.0328%
04132	Twin Cities Academy High School	210,584	0.0481%
04135	Rochester Math and Science Academy	121,770	0.0278%
04137	Swan River Montessori	55,827	0.0128%
04139	LoveWorks Academy	53,232	0.0122%
04140	Yinghua Academy	253,823	0.0580%
04142	Stride Academy	115,820	0.0265%
04143	New Millennium Academy	178,439	0.0408%
04144	Green Isle Community School	16,318	0.0037%
04145	Birch Grove Charter School	17,444	0.0040%
04146	Northern Lights Community School	52,747	0.0121%
04150	Minnesota Online High School	79,469	0.0182%
04151	EdVisions Off-Campus Charter School	46,844	0.0107%
04152	Twin Cities German Immersion School	196,750	0.0449%
04153	Dugsi Academy	127,910	0.0292%
04155	Naytahwaush Community School	64,517	0.0147%
04159	Seven Hills Classical	341,785	0.0781%

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



Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
04160	Spectrum HS	230,853	0.0527%
04161	New Discoveries Montessori Academy	86,417	0.0197%
04162	Southside Family Charter School	41,722	0.0095%
04163	Learning for Leadership CS	11,881	0.0027%
04164	Laura Jeffrey Academy	60,747	0.0139%
04166	East Range Academy of Tech and Science	59,489	0.0136%
04167	International Spanish Language Academy	101,799	0.0233%
04168	Glacial Hills Elementary School	54,773	0.0125%
04169	Stonebridge Community School	105,173	0.0240%
04170	Hiawatha Academies	671,416	0.1534%
04171	Noble Academy	247,981	0.0567%
04172	Clarkfield Area Charter School	18,303	0.0042%
04177	Minisinaakwaang Leadership Academy	23,278	0.0053%
04178	Lincoln International Charter School	55,954	0.0128%
04181	Community School of Excellence	319,045	0.0729%
04183	Lionsgate Academy	369,746	0.0845%
04184	Aspen Academy	168,146	0.0384%
04185	DaVinci Academy of Art and Science	234,305	0.0535%
04186	Global Academy, Inc.	166,860	0.0381%
04187	Natural Science Academy	28,312	0.0065%
04188	Cologne Academy	230,236	0.0526%
04189	Bright Water Elementary Charter School	45,467	0.0104%
04190	River's Edge Academy	36,772	0.0084%
04191	KIPP Minnesota	181,789	0.0415%
04192	Best Academy	272,377	0.0622%
04193	College Prep Elementary	113,128	0.0258%
04194	Cannon River STEM School	127,859	0.0292%
04195	Oshki Ogimaag Charter School	21,411	0.0049%
04198	Discovery Woods Montessori	35,450	0.0081%
04199	Parnassus Preparatory School	331,003	0.0756%
04200	Step Academy	145,510	0.0332%
04201	Cornerstone Montessori Elementary School	30,509	0.0070%
04204	Rochester STEM Academy	40,458	0.0092%
04205	Hennepin Elementary School	179,391	0.0410%
04207	Vermilion Country School	17,015	0.0039%
04208	Nasha Shkola Charter School	37,324	0.0085%
04209	Mastery School	86,157	0.0197%
04210	Upper Mississippi Academy	126,595	0.0289%
04212	West Side Summit Charter School	76,726	0.0175%
04213	Prodeo Academy	209,515	0.0479%
04215	Sejong Academy	76,254	0.0174%
04217	Technical Academies of Minnesota	46,296	0.0106%
04218	Venture Academy	160,833	0.0367%
04219	Northeast College Prep Charter School	131,432	0.0300%
04220	Agamim Hebrew Language School	81,123	0.0185%
04221	Discovery Charter School	67,938	0.0155%
04223	Saint Cloud Math and Science Academy	80,132	0.0183%
04224	Star of the North Academy	51,854	0.0118%
04225	Universal Academy Charter School	86,181	0.0197%
04226	Bdote Learning Center	57,569	0.0132%

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



Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
04227	Art and Science Academy	136,715	0.0312%
04228	Woodbury Leadership Academy	88,657	0.0203%
04229	Jane Goodall Environmental Sciences Acad	38,586	0.0088%
04230	Minnesota Excellence in Learning Academy	65,599	0.0150%
04231	Minnesota Math and Science Academy	162,624	0.0372%
04232	Success Academy School	32,870	0.0075%
04233	Level Up Academy Charter School	52,628	0.0120%
04237	Career Pathways	37,620	0.0086%
04238	Rochester Beacon Academy	94,090	0.0215%
04239	TESFA International School	69,424	0.0159%
04240	New Century Academy	70,769	0.0162%
04243	North Metro Flex Academy	71,115	0.0162%
04244	FIT Academy	98,183	0.0224%
04246	Big Picture Twin Cities	1,809	0.0004%
04250	Athlos Academy of St Cloud	166,668	0.0381%
04252	Northeast Art & Science Polytechnic Charter	2,528	0.0006%
04253	Phoenix Academy	20,323	0.0046%
04254	Marine Area Charter School	53,547	0.0122%
04255	Skyline Math & Science Academy	64,159	0.0147%
04261	SciTech Academy	37,015	0.0085%
04263	Progeny Academy	1,542	0.0004%
04264	Gateway STEM Academy Charter School	44,663	0.0102%
04265	Minnesota Wildflower Montessori School	17,620	0.0040%
04267	Horizon Science Academy Twin Cities	563	0.0001%
04268	Great Oaks Academy	900	0.0002%
04271	Aurora Waasakone Community of Learners	5,274	0.0012%
04272	Odaa Academy Science & Technology	1,474	0.0003%
05001	MN Family Career & Comm Leaders of America	6,313	0.0014%
05002	MN Business Professionals of America	2,247	0.0005%
05004	MN Delta Epsilon / DECA	2,219	0.0005%
06004	Freshwater Education Dist # 6004	346,282	0.0791%
06009	St. Croix River Education District	261,219	0.0597%
06012	Zumbro Education District # 6012	267,320	0.0611%
06013	Hiawatha Valley Ed Dist # 6013	284,820	0.0651%
06014	Runestone Area Education Dist # 6014	142,150	0.0325%
06017	MN Transitions - Connections Academy	365,071	0.0834%
06026	W Central Education Dist # 6026	127,587	0.0291%
06027	MN Valley Educ Dist # 6027	180,233	0.0412%
06049	Riverbend Educational Dist # 6049	238,985	0.0546%
06051	Goodhue County Ed Dist # 6051	349,979	0.0800%
06067	East Metro Integration District	30,194	0.0069%
06070	Itasca Area Schools Collaborative	94,536	0.0216%
06076	Northland Learning Center - ISD # 6076	240,533	0.0550%
06078	Northwest Suburban ISD 6078	8,788	0.0020%
06079	Rum River Special Education Coop	227,212	0.0519%
06080	Minnesota's Digital Academy	20,168	0.0046%
06083	Southern Minnesota Education Consortium	97,069	0.0222%
06094	Cannon Valley Special Education Coop	161,795	0.0370%
06383	Benton-Stearns Educ Dist # 6383	270,358	0.0618%
06979	Midstate Educational Dist # 6979	145,716	0.0333%

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



Teachers Retirement Association  
Schedule of Employer and Non-Employer Allocations  
As of and For the Year Ended June 30, 2019

ID	Entity	Employer Contributions	Entity Allocation Percentage
08800037	Dept of Education	756,923	0.1729%
08825000	Perpich Center for Arts Education	91,350	0.0209%
08837001	Minnesota State Academies	289,821	0.0662%
09700004	Education Minnesota 09700004	22,140	0.0051%
10100011	System Office 101-11	238,584	0.0545%
10100012	Bemidji State Univ 101-12	444,292	0.1015%
10100013	Minnesota State Univ, Mankato 101-13	782,230	0.1787%
10100014	Minnesota St. University Moorhead 101-14	416,037	0.0950%
10100015	St Cloud State Univ 101-15	782,402	0.1787%
10100016	Southwest Minnesota State Univ 101-16	249,251	0.0569%
10100017	Winona State Univ 101-17	865,813	0.1978%
10100018	Metropolitan State Univ 101-18	603,923	0.1380%
10100020	Alexandria Tech College 101-20	339,745	0.0776%
10100021	Anoka Technical College 101-21	184,524	0.0422%
10100022	Central Lakes College 101-22	370,377	0.0846%
10100023	Dakota County Tech College 101-23	261,850	0.0598%
10100024	Lake Superior College 101-24	320,452	0.0732%
10100025	Hennepin Tech College 101-25	605,076	0.1382%
10100026	Ridgewater College 101-26	483,272	0.1104%
10100027	Minneapolis Comm & Tech College 101-27	539,574	0.1233%
10100028	Century Comm and Tech College 101-28	721,204	0.1648%
10100029	Northwest Tech College - Bemidj 101-29	82,929	0.0189%
10100030	Pine Tech College 101-30	134,399	0.0307%
10100031	Mesabi Range Comm & Tech College 101-31	205,340	0.0469%
10100032	Hibbing Comm College 101-32	193,471	0.0442%
10100033	Minnesota State College-SE Tech 101-33	219,830	0.0502%
10100034	Riverland Community College 101-34	310,191	0.0709%
10100035	South Central College 101-35	379,871	0.0868%
10100036	Minnesota West Comm &Tech College 101-36	361,281	0.0825%
10100037	St Cloud Tech College 101-37	451,746	0.1032%
10100038	St Paul College 101-38	459,430	0.1050%
10100039	Northeast Service Unit 101-39	19,023	0.0043%
10100040	Fond duLac Tribal and Comm College101-40	102,310	0.0234%
10100041	North Hennepin Comm College 101-41	467,069	0.1067%
10100042	Northland Community &Tech College 101-42	325,070	0.0743%
10100043	Normandale Community College 101-43	461,742	0.1055%
10100044	Inver Hills Community College 101-44	298,052	0.0681%
10100045	Itasca Community College 101-45	173,037	0.0395%
10100046	Rainy River Community College 101-46	34,219	0.0078%
10100048	Rochester Comm & Tech College 101-48	430,927	0.0984%
10100049	Anoka-Ramsey Comm College 101-49	528,893	0.1208%
10100050	Vermilion Comm College 101-50	71,350	0.0163%
10100051	MN State Comm and Tech College 101-51	502,548	0.1148%
S0001	Minneapolis - Special School Dist #1	29,785,360	6.8056%
CITY	City of Minneapolis	2,250,000	0.5140%
MSPSD	MPS	2,250,000	0.5140%
STATE	State of MN	31,087,410	7.1022%
<b>Total</b>		<b>\$ 437,713,712</b>	<b>100.0000%</b>

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



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
			Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion		
												Between Projected and Actual Investment Earnings	Difference Between Projected and Actual Investment Earnings	Total Pension Expense
00001	Aitkin - ISD #1	\$ 6,272,037	\$ -	\$ 46,317	\$ -	\$ 46,317	\$ 58,137	\$ -	\$ -	\$ 287,876	\$ 346,013	\$ 534,802	\$ (57,575)	\$ 477,227
00002	Hill City - ISD #2	2,192,663	-	16,192	-	16,192	36,026	-	-	15,702	20,324	186,963	(3,141)	183,822
00004	McGregor - ISD #4	2,900,180	-	21,417	-	21,417	26,882	-	-	-	26,882	247,292	20,937	268,229
00006	South St Paul Special School Dist. #6	22,691,515	-	167,569	-	167,569	539,191	-	-	-	210,332	1,934,853	74,324	2,009,177
00011	Anoka-Hennepin - ISD #11	275,574,424	-	2,035,024	-	2,035,024	5,782,649	-	-	-	2,554,351	23,497,593	749,525	24,247,118
00012	Centennial - ISD #12	37,593,976	-	277,619	-	277,619	348,466	-	-	1,046,822	1,395,288	3,205,551	(209,365)	2,996,186
00013	Columbia Heights - ISD #13	21,416,711	-	158,155	-	158,155	477,436	-	-	-	198,516	1,826,153	63,856	1,890,009
00014	Fridley - ISD #14	20,868,545	-	154,107	-	154,107	193,434	-	-	706,605	900,039	1,779,412	(141,321)	1,638,091
00015	St Francis - ISD #15	25,553,450	-	188,704	-	188,704	236,860	-	-	2,391,990	2,628,850	2,178,883	(478,398)	1,700,485
00016	Spring Lake Park - ISD #16	31,755,373	-	234,503	-	234,503	768,382	-	-	-	294,347	2,707,707	106,776	2,814,483
00022	Detroit Lakes - ISD #22	19,574,618	-	144,552	-	144,552	181,441	-	-	141,321	322,762	1,669,082	(28,264)	1,640,818
00023	Frazer-Vergas Public Schools	5,475,284	-	40,433	-	40,433	50,751	-	-	109,917	160,668	466,865	(21,983)	444,882
00031	Bemidji - ISD #31	32,431,019	-	239,492	-	239,492	1,328,188	-	-	-	300,609	2,765,318	217,739	2,983,057
00032	Blackduck - ISD #32	3,359,109	-	24,806	-	24,806	31,136	-	-	36,639	67,775	286,423	(7,328)	279,095
00036	Kellihier - ISD #36	2,116,175	-	15,627	-	15,627	47,032	-	-	-	19,615	180,441	6,281	186,722
00038	Red Lake - ISD #38	14,067,464	-	103,883	-	103,883	590,655	-	-	-	130,394	1,199,500	97,355	1,296,855
00047	Sauk Rapids - ISD #47	25,674,557	-	189,598	-	189,598	974,715	-	-	-	237,982	2,189,210	157,023	2,346,233
00051	Foley - ISD #51	10,510,761	-	77,618	-	77,618	145,661	-	-	-	97,426	896,228	13,609	909,837
00075	St Clair - ISD #75	3,512,086	-	25,936	-	25,936	32,554	-	-	151,789	184,343	299,647	(30,358)	269,109
00077	Mankato - ISD #77	56,537,566	-	417,511	-	417,511	2,066,257	-	-	-	524,057	4,820,827	329,749	5,150,576
00081	Comfrey Public School ISD #81	1,147,324	-	8,473	-	8,473	10,635	-	-	-	10,635	97,830	-	97,830
00084	Sleepy Eye - ISD #84	3,384,605	-	24,994	-	24,994	56,399	-	-	-	31,373	288,597	6,281	294,878
00085	Springfield - ISD #85	3,441,971	-	25,418	-	25,418	31,904	-	-	-	31,904	293,489	-	293,489
00088	New Ulm - ISD #88	11,983,159	-	88,492	-	88,492	297,856	-	-	-	111,074	1,021,776	41,873	1,063,649
00091	Barnum - ISD #91	4,449,067	-	32,855	-	32,855	41,239	-	-	308,812	350,051	379,362	(61,763)	317,599
00093	Carlton - ISD #93	2,632,471	-	19,440	-	19,440	87,483	-	-	-	24,401	224,465	13,609	238,074
00094	Cloquet - ISD #94	16,674,439	-	123,135	-	123,135	180,710	-	-	-	154,559	1,421,791	11,515	1,433,306
00095	Cromwell - ISD #95	1,816,596	-	13,415	-	13,415	55,287	-	-	-	16,838	154,897	8,375	163,272
00097	Moose Lake - ISD #97	3,652,314	-	26,971	-	26,971	33,854	-	-	73,277	107,131	311,424	(14,656)	296,768
00099	Esko - ISD #99	6,622,608	-	48,906	-	48,906	132,652	-	-	-	61,386	564,694	16,749	581,443
00100	Wrenshall - ISD #100	2,275,525	-	16,804	-	16,804	21,092	-	-	20,937	42,029	194,029	(4,187)	189,842
00108	Central School District - ISD #108	5,558,146	-	41,045	-	41,045	51,520	-	-	104,682	156,202	473,930	(20,937)	452,993
00110	Waconia - ISD #110	24,170,288	-	178,489	-	178,489	393,087	-	-	-	224,039	2,060,944	42,920	2,103,864
00111	Watertown-Mayer - ISD #111	8,228,861	-	60,767	-	60,767	76,275	-	-	73,277	149,552	701,656	(14,656)	687,000
00112	Eastern Carver County Schools - ISD #112	69,954,880	-	516,593	-	516,593	3,191,225	-	-	-	648,425	5,964,891	534,926	6,499,817
00113	Walker-Hackensack - ISD #113	5,143,835	-	37,985	-	37,985	79,857	-	-	-	47,679	438,603	8,375	446,978
00115	Cass Lake - ISD #115	9,337,941	-	68,958	-	68,958	26,171	-	-	-	86,555	796,225	5,234	801,459
00116	Pillager - ISD #116	5,672,879	-	41,892	-	41,892	146,555	-	-	-	52,583	483,713	29,311	513,024
00118	Northland Community Schools - ISD #118	2,881,057	-	21,276	-	21,276	183,533	-	-	-	26,705	245,661	32,452	278,113
00129	Montevideo - ISD #129	9,937,099	-	73,382	-	73,382	162,362	-	-	-	92,109	847,313	17,796	865,109
00138	North Branch - ISD #138	14,666,622	-	108,308	-	108,308	135,948	-	-	675,201	811,149	1,250,589	(135,040)	1,115,549
00139	Rush City - ISD #139	4,047,503	-	29,889	-	29,889	37,517	-	-	3,114,297	3,151,814	345,121	(622,860)	(277,739)
00146	Barnesville - ISD #146	4,570,173	-	33,749	-	33,749	75,621	-	-	-	42,362	389,688	8,375	398,063
00150	Hawley - ISD #150	5,564,520	-	41,092	-	41,092	51,579	-	-	5,234	56,813	474,474	(1,047)	473,427
00152	Moorhead - ISD #152	41,890,066	-	309,344	-	309,344	1,706,852	-	-	-	388,287	3,571,869	279,502	3,851,371
00162	Bagley - ISD #162	5,182,079	-	38,268	-	38,268	48,034	-	-	52,341	100,375	441,864	(10,468)	431,396
00166	Cook County - ISD #166	2,989,416	-	22,076	-	22,076	121,524	-	-	-	27,709	254,901	19,890	274,791
00173	Mountain Lake - ISD #173	3,059,530	-	22,594	-	22,594	122,042	-	-	-	28,359	260,879	19,890	280,769
00177	Windom - ISD #177	6,412,265	-	47,352	-	47,352	125,864	-	-	-	59,436	546,759	15,702	562,461
00181	Brainerd - ISD #181	40,991,329	-	302,707	-	302,707	386,453	-	-	-	379,956	3,495,236	16,749	3,511,985
00182	Crosby-Ironton - ISD #182	5,749,367	-	42,457	-	42,457	141,905	-	-	-	53,292	490,235	19,890	510,125
00186	Pequot Lakes - ISD #186	8,515,692	-	62,886	-	62,886	204,207	-	-	-	78,934	726,113	28,264	754,377
00191	Burnsville - ISD #191	68,546,222	-	506,191	-	506,191	2,144,468	-	-	-	635,368	5,844,777	327,656	6,172,433
00192	Farmington - ISD #192	44,458,796	-	328,313	-	328,313	987,811	-	-	-	412,097	3,790,899	131,900	3,922,799
00194	Lakeville - ISD #194	68,329,505	-	504,590	-	504,590	633,359	-	-	1,256,187	1,889,546	5,826,299	(251,238)	5,575,061
00195	Randolph - ISD #195	3,288,995	-	24,288	-	24,288	30,486	-	-	-	30,486	280,445	-	280,445
00196	Rosemount-Apple Valley-Eagan - ISD #196	211,866,084	-	1,564,560	-	1,564,560	8,520,697	-	-	-	1,963,827	18,065,330	1,391,227	19,456,557
00197	West St Paul - ISD #197	37,434,625	-	276,442	-	276,442	867,897	-	-	-	346,989	3,191,964	118,291	3,310,255
00199	Inver Grove Heights - ISD #199	22,602,278	-	166,910	-	166,910	433,850	-	-	-	209,505	1,927,244	53,388	1,980,632
00200	Hastings - ISD #200	25,202,879	-	186,115	-	186,115	233,610	-	-	366,388	599,998	2,148,991	(73,278)	2,075,713
00203	Hayfield - ISD #203	3,875,405	-	28,619	-	28,619	35,922	-	-	52,341	88,263	330,447	(10,468)	319,979
00204	Kasson-Mantorville - ISD #204	10,791,218	-	79,690	-	79,690	116,329	-	-	-	100,026	920,142	7,328	927,470
00206	Alexandria - ISD #206	24,967,040	-	184,373	-	184,373	372,801	-	-	-	231,424	2,128,882	37,686	2,166,568
00213	Osakis - ISD #213	4,378,952	-	32,337	-	32,337	37,571	-	-	-	40,589	373,383	1,047	374,430
00227	Chatfield - ISD #227	4,704,027	-	34,738	-	34,738	43,603	-	-	5,234	48,837	401,102	(1,047)	400,055
00229	Lanesboro - ISD #229	2,097,053	-	15,486	-	15,486	19,438	-	-	36,639	56,077	178,811	(7,328)	171,483
00238	Mabel-Canton - ISD #238	1,504,269	-	11,109	-	11,109	13,943	-	-	115,151	129,094	128,266	(23,030)	105,236
00239	Rushford - ISD #239	4,162,236	-	30,737	-	30,737	38,581	-	-	78,512	117,093	354,904	(15,702)	339,202
00241	Albert Lea - ISD #241	24,597,347	-	181,643	-	181,643	427,646	-	-	-	227,997	2,097,359	49,201	2,146,560
00242	Alden - ISD #242	2,906,554	-	21,464	-	21,464	26,698	-	-	-	26,941	247,835	1,047	248,882
00246	Central MN ERDC # 246	229,465	-	1,695	-	1,695	2,127	-	-	62,809	64,936	19,566	(12,562)	7,004
00252	Cannon Falls - ISD #252	6,246,541	-	46,129	-	46,129	192,684	-	-	-	57,900	532,628	29,311	561,939
00253	Goodhue - ISD #253	3,301,743	-	24,382	-	24,382	61,021	-	-	-	30,604	281,532	7,328	288,860
00255	Pine Island - ISD #255	7,317,376	-	54,036	-	54,036	211,059	-	-	-	67,826	623,936	31,405	655,341
00256	Red Wing - ISD #256	14,896,087	-	110,003	-	110,003	151,875	-	-	-	138,075	1,270,155	8,375	1,278,530

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



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion	Total Pension Expense
00261	Ashby - ISD #261	1,402,285	-	10,355	-	5,234	15,589	12,998	-	-	12,998	119,570	1,047	120,617	
00264	Herman - ISD #264	847,745	-	6,260	-	-	6,260	7,858	-	-	94,214	102,072	72,285	(18,843)	53,442
00270	Hopkins - ISD #270	52,254,224	-	385,880	-	5,234	391,114	484,354	-	-	-	484,354	4,455,597	1,047	4,456,644
00271	Bloomington - ISD #271	84,736,235	-	625,749	-	1,025,886	1,651,635	785,436	-	-	-	785,436	7,225,262	205,177	7,430,439
00272	Eden Prairie - ISD #272	61,133,235	-	451,448	-	-	451,448	566,655	-	-	1,748,194	2,314,849	5,212,689	(349,639)	4,865,050
00273	Edina - ISD #273	61,898,118	-	457,097	-	261,706	718,803	573,745	-	-	-	573,745	5,277,909	52,341	5,330,250
00276	Mirnetonka - ISD #276	73,925,896	-	545,918	-	319,281	865,199	685,233	-	-	-	685,233	6,303,490	63,856	6,367,346
00277	Westonka - ISD #277	15,711,962	-	116,028	-	183,194	299,222	145,637	-	-	-	145,637	1,339,723	36,639	1,376,362
00278	Orcno - ISD #278	19,530,000	-	144,222	-	251,237	395,459	181,027	-	-	-	181,027	1,665,278	50,248	1,715,526
00279	Osseo - ISD #279	149,821,364	-	1,106,380	-	99,448	1,205,828	1,388,722	-	-	-	1,388,722	12,774,920	19,890	12,794,810
00280	Richfield - ISD #280	32,265,294	-	238,268	-	1,041,588	1,279,856	299,073	-	-	-	299,073	2,751,187	208,318	2,959,505
00281	Robbinsdale - ISD #281	90,504,724	-	668,347	-	-	668,347	838,905	-	-	675,201	1,514,106	7,717,128	(135,040)	7,582,088
00282	St Anthony - ISD #282	11,058,926	-	81,666	-	120,385	202,051	102,507	-	-	-	102,507	942,969	24,077	967,046
00283	St Louis Park - ISD #283	34,362,347	-	253,754	-	-	253,754	318,511	-	-	287,876	606,387	2,929,998	(57,575)	2,872,423
00284	Wayzata - ISD #284	82,824,029	-	611,628	-	4,517,040	5,128,668	767,712	-	-	-	767,712	7,062,213	903,408	7,965,621
00286	Brooklyn Center - ISD #286	14,698,492	-	108,543	-	-	108,543	136,243	-	-	293,110	429,353	1,253,306	(58,622)	1,194,684
00287	Interm School District #287	33,712,197	-	248,953	-	-	248,953	312,485	-	-	167,492	479,977	2,874,561	(33,498)	2,841,063
00288	Southwest Metro Intermediate District	8,420,082	-	62,179	-	94,214	156,393	78,047	-	-	-	78,047	717,967	18,843	736,804
00294	Houston - ISD #294	8,662,295	-	63,968	-	52,341	116,309	80,292	-	-	-	80,292	738,614	10,468	749,082
00297	Spr ng Grove - ISD #297	2,097,053	-	15,486	-	36,639	52,125	19,438	-	-	-	19,438	178,811	7,328	186,139
00299	Caledonia - ISD #299	4,353,456	-	32,149	-	177,960	210,109	40,353	-	-	-	40,353	371,209	35,592	406,801
00300	LaCrescent - ISD #300	6,227,419	-	45,987	-	26,171	72,158	57,723	-	-	-	57,723	530,998	5,234	536,232
00306	Laporte - ISD #306	1,924,954	-	14,215	-	88,980	103,195	17,843	-	-	-	17,843	164,136	17,796	181,932
00308	Nevis - ISD #308	3,320,865	-	24,523	-	-	24,523	30,782	-	-	41,872	72,654	283,162	(8,375)	274,787
00309	Parx Rapids - ISD #309	8,815,271	-	65,098	-	219,832	284,930	81,710	-	-	-	81,710	751,658	43,967	795,625
00314	Braham - ISD #314	3,614,070	-	26,689	-	-	26,689	33,499	-	-	-	33,499	308,163	(24,077)	284,086
00316	Greenway Schools - ISD #316	5,921,466	-	43,728	-	151,789	195,517	54,887	-	-	120,385	153,884	504,910	30,358	535,268
00317	Deer River - ISD #317	6,444,135	-	47,588	-	-	47,588	59,732	-	-	109,917	169,649	549,476	(21,983)	527,493
00318	Grand Rapids - ISD #318	25,744,671	-	190,116	-	99,448	289,564	238,632	-	-	-	238,632	2,195,188	19,890	2,215,078
00319	Nashwauck-Keewatin - ISD #319	3,677,810	-	27,159	-	62,809	89,968	34,090	-	-	-	34,090	313,598	12,562	326,160
00330	Heron Lake-Okabena - ISD #330	1,797,474	-	13,274	-	-	13,274	16,661	-	-	41,872	58,533	153,266	(8,375)	144,891
00332	Mora - ISD #332	9,701,260	-	71,641	-	-	71,641	89,923	-	-	172,726	262,649	827,204	(34,545)	792,659
00333	Ogilvie - ISD #333	2,849,187	-	21,040	-	-	21,040	26,410	-	-	41,872	68,282	242,944	(8,375)	234,569
00345	New London-Spicer - ISD #345	7,961,152	-	58,790	-	-	58,790	73,793	-	-	895,033	968,826	678,829	(179,007)	499,822
00347	Willmar - ISD #347	26,573,294	-	196,235	-	795,585	991,820	246,313	-	-	-	246,313	2,265,843	159,117	2,424,960
00356	Lancaster - ISD #356	1,249,308	-	9,226	-	31,405	40,631	11,580	-	-	-	11,580	106,526	6,281	112,807
00361	International Falls - ISD #361	5,672,879	-	41,892	-	-	41,892	52,583	-	-	73,277	125,860	483,713	(14,656)	469,057
00362	Litt eford - Big Falls - ISD #362	1,714,612	-	12,662	-	-	12,662	15,893	-	-	36,639	52,532	146,201	(7,328)	138,873
00363	So Koochiching-Rainy River - ISD #363	2,581,479	-	19,063	-	109,917	128,980	23,928	-	-	-	23,928	220,117	21,983	242,100
00378	Dawson - ISD #378	3,441,971	-	25,418	-	-	25,418	31,904	-	-	31,405	63,309	293,489	(6,281)	287,208
00381	Lake Superior - ISD #381	9,325,193	-	68,863	-	-	68,863	86,437	-	-	36,639	123,076	795,138	(7,328)	787,810
00382	Northwest Reg Intrdst Council # 382	809,501	-	5,978	-	47,107	53,085	7,503	-	-	-	7,503	69,024	9,421	78,445
00390	Lake of the Woods - ISD #390	2,734,455	-	20,193	-	-	20,193	25,346	-	-	26,171	51,517	233,161	(5,234)	227,927
00391	Cleveland - ISD #391	2,530,486	-	18,687	-	-	18,687	23,456	-	-	-	23,456	215,769	-	215,769
00397	Lake Agassiz Spec Ed Coop # 397	1,083,584	-	8,002	-	73,277	81,279	10,044	-	-	-	10,044	92,395	14,656	107,051
00398	Midwest Spec Ed Coop # 398	1,281,178	-	9,461	-	5,234	14,695	11,875	-	-	-	11,875	109,243	1,047	110,290
00402	Hendricks - ISD #402	1,293,926	-	9,555	-	115,151	124,706	11,994	-	-	-	11,994	110,330	23,030	133,360
00403	Ivanhoe - ISD #403	439,807	-	3,248	-	-	3,248	4,077	-	-	20,937	25,014	37,501	(4,187)	33,314
00404	Lake Benton - ISD #404	752,134	-	5,554	-	-	5,554	6,972	-	-	-	6,972	64,133	-	64,133
00413	Marshall - ISD #413	16,476,844	-	121,676	-	151,789	273,465	152,727	-	-	-	152,727	1,404,942	30,358	1,435,300
00414	Minneota - ISD #414	2,798,195	-	20,664	-	-	20,664	25,937	-	-	62,809	88,746	238,596	(12,562)	226,034
00415	Lynd - ISD #415	1,153,698	-	8,520	-	62,809	71,329	10,694	-	-	-	10,694	98,373	12,562	110,935
00423	Hutchinson - ISD #423	16,457,722	-	121,535	-	-	121,535	152,550	-	-	486,772	639,322	1,403,312	(97,355)	1,305,957
00424	Lester Prairie - ISD #424	2,288,274	-	16,998	-	57,575	74,473	21,210	-	-	-	21,210	195,116	11,515	206,631
00432	Mahnomen - ISD #432	4,111,244	-	30,360	-	-	30,360	38,108	-	-	36,639	74,747	350,556	(7,328)	343,228
00435	Waubun - ISD #435	4,092,121	-	30,219	-	-	30,219	37,931	-	-	26,171	64,102	348,926	(5,234)	343,692
00441	Marshall County Central - ISD #441	2,403,006	-	17,745	-	-	17,745	22,274	-	-	68,043	90,317	204,899	(13,609)	191,290
00447	Grygla - ISD #447	1,325,796	-	9,791	-	-	9,791	12,289	-	-	5,234	17,523	113,048	(1,047)	112,001
00458	Truman - ISD #458	1,440,529	-	10,638	-	-	10,638	13,353	-	-	15,702	29,055	122,831	(3,141)	119,690
00463	Eden Valley - Watkins - ISD #463	5,003,606	-	36,950	-	20,937	57,887	46,379	-	-	-	46,379	426,646	4,187	430,833
00465	Litchfield - ISD #465	8,834,393	-	65,239	-	130,852	196,091	81,888	-	-	-	81,888	753,288	26,171	779,459
00466	Dassel-Cokato - ISD #466	12,015,030	-	88,727	-	-	88,727	111,370	-	-	36,639	148,009	1,024,944	(7,328)	1,017,166
00473	Isle - ISD #473	2,473,120	-	18,263	-	15,702	33,965	22,924	-	-	-	22,924	210,877	3,141	214,018
00477	Princeton - ISD #477	18,216,952	-	134,526	-	293,110	427,636	168,856	-	-	-	168,856	1,553,317	58,622	1,611,939
00480	Onamia - ISD #480	4,315,212	-	31,866	-	-	31,866	39,999	-	-	68,043	108,042	367,948	(13,609)	354,339
00482	Little Falls - ISD #482	14,666,622	-	108,308	-	-	108,308	135,948	-	-	319,281	455,229	1,250,589	(63,856)	1,186,733
00484	Pie-z - ISD #484	6,272,037	-	46,317	-	99,448	145,765	58,137	-	-	-	58,137	534,802	19,890	554,692
00485	Roylton - ISD #485	4,347,082	-	32,102	-	5,234	37,336	40,294	-	-	-	40,294	370,666	1,047	371,713
00486	Swanville - ISD #486	1,517,017	-	11,203	-	-	11,203	14,062	-	-	62,809	76,871	129,353	(12,562)	116,791
00487	Upsala - ISD #487	1,975,947	-	14,592	-	99,448	114,040	18,315	-	-	-	18,315	168,484	19,890	188,374
00492	Austin - ISD #492	32,360,905	-	238,974	-	62,809	301,783	299,959	-	-	-	299,959	2,759,339	12,562	2,771,901
00495	Grnd Meadow - ISD #495	2,702,585	-	19,958	-	-	19,958	25,051	-	-	47,107	72,158	230,443	(9,421)	221,022
00497	Lyle - ISD #497	1,517,017	-	11,203	-	-	11,203	14,062	-	-	52,341	66,403	129,353	(10,468)	118,885
00499	LeFoy - ISD #499	1,695,490	-	12,521	-	-	12,521	15,716	-	-	68,043	83,759	144,570	(13,609)	130,961
00500	Southland - ISD #500	2,689,837	-	19,864	-	-	19,864	24,933	-	-					



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion	Total Pension Expense	
00505	Fulda - ISD #505	2,205,411	-	16,286	-	-	16,286	20,442	-	-	-	41,872	62,314	188,050	(8,375)	179,675
00507	Nicollet - ISD #507	2,141,671	-	15,816	-	41,872	57,688	19,852	-	-	-	19,852	182,615	8,375	190,990	
00508	St Peter - ISD #508	12,614,188	-	93,152	-	403,027	496,179	116,923	-	-	-	116,923	1,075,583	80,605	1,156,188	
00511	Adrian - ISD #511	2,791,821	-	20,617	-	20,937	41,554	25,878	-	-	-	25,878	238,052	4,187	242,239	
00514	Ellsworth - ISD #514	1,102,706	-	8,143	-	36,639	44,782	10,221	-	-	-	10,221	94,025	7,328	101,353	
00518	Worthington - ISD #518	20,020,800	-	147,847	-	47,107	194,954	185,577	-	-	-	185,577	1,707,127	9,421	1,716,548	
00531	Byron - ISD #531	10,721,103	-	79,172	-	272,174	351,346	99,376	-	-	-	99,376	914,164	54,435	968,599	
00533	Dover-Eyota - ISD #533	6,080,816	-	44,905	-	94,214	139,119	56,364	-	-	-	56,364	518,497	18,843	537,340	
00534	Stewartville - ISD #534	10,778,470	-	79,595	-	151,789	231,384	99,908	-	-	-	99,908	919,055	30,358	949,413	
00535	Rochester - ISD #535	116,899,545	-	863,264	-	1,434,147	2,297,411	1,083,564	-	-	-	1,083,564	9,967,753	286,829	10,254,582	
00542	Battle Lake Public Schools - ISD # 542	2,415,754	-	17,840	-	-	17,840	22,392	-	-	-	22,392	205,896	(3,141)	202,845	
00544	Fergus Falls - ISD #544	13,710,519	-	101,248	-	329,749	430,997	127,085	-	-	15,702	127,085	1,169,064	65,950	1,235,014	
00545	Henning - ISD #545	2,141,671	-	15,816	-	-	15,816	19,852	-	-	-	19,852	182,615	(4,187)	178,428	
00547	Parkers Prairie - ISD #547	3,116,896	-	23,017	-	125,618	148,635	28,891	-	-	20,937	28,891	265,771	25,124	290,895	
00548	Pelican Rapids - ISD #548	5,277,689	-	38,974	-	-	38,974	48,920	-	-	-	48,920	450,016	(64,903)	385,113	
00549	Perham - ISD #549	8,222,487	-	60,720	-	261,706	322,426	76,216	-	-	324,515	76,216	701,112	52,341	753,453	
00550	Underwood - ISD #550	2,830,065	-	20,899	-	5,234	26,133	26,232	-	-	-	26,232	241,313	1,047	242,360	
00553	New York Mills - ISD #553	3,537,582	-	26,124	-	20,937	47,061	32,791	-	-	-	32,791	301,641	4,187	305,828	
00561	Goodridge - ISD #561	1,344,918	-	9,932	-	-	9,932	12,466	-	-	20,937	12,466	114,678	(4,187)	110,491	
00564	Thief River Falls Public Schools # 564	11,148,163	-	82,325	-	-	82,325	103,334	-	-	20,937	103,334	950,578	(4,187)	946,391	
00577	Willow River - ISD #577	2,581,479	-	19,063	-	-	19,063	23,928	-	-	99,448	23,928	220,117	(19,890)	200,227	
00578	Pine City - ISD #578	9,471,795	-	69,946	-	-	69,946	87,796	-	-	68,043	87,796	807,638	(13,609)	794,029	
00581	Edgerton - ISD #581	2,549,608	-	18,828	-	20,937	39,765	23,633	-	-	-	23,633	217,399	4,187	221,586	
00592	Climax - ISD #592	1,344,918	-	9,932	-	47,107	57,039	12,466	-	-	-	12,466	114,678	9,421	124,099	
00593	Crookston - ISD #593	6,852,073	-	50,600	-	-	50,600	63,513	-	-	-	63,513	584,260	(40,826)	543,434	
00595	East Grand Forks - ISD #595	10,447,020	-	77,148	-	298,344	375,492	96,835	-	-	204,131	96,835	890,793	59,669	950,462	
00599	Fertile-Beltrami - ISD #599	2,900,180	-	21,417	-	36,639	58,056	26,882	-	-	-	26,882	247,292	7,328	254,620	
00600	Fisher - ISD #600	1,644,497	-	12,144	-	26,171	38,315	15,243	-	-	-	15,243	140,222	5,234	145,456	
00601	Fosston - ISD #601	3,837,161	-	28,336	-	-	28,336	35,567	-	-	136,087	35,567	327,186	(27,217)	299,969	
00621	Mounds View - ISD #621	74,907,495	-	553,167	-	-	553,167	694,332	-	-	434,432	694,332	1,128,764	6,387,188	(86,886)	6,300,302
00622	North St Paul-Maplewood - ISD #622	68,750,191	-	507,697	-	544,347	1,052,044	637,258	-	-	-	637,258	5,862,169	108,870	5,971,039	
00623	Roseville - ISD #623	53,592,769	-	395,765	-	-	395,765	496,761	-	-	444,900	496,761	4,569,731	(88,980)	4,480,751	
00624	White Bear Lake - ISD #624	61,171,480	-	451,731	-	439,666	891,397	567,010	-	-	-	567,010	5,215,950	87,933	5,303,883	
00630	Red Lake Falls - ISD #630	2,466,746	-	18,216	-	-	18,216	22,865	-	-	26,171	22,865	210,334	(5,234)	205,100	
00635	Milroy - ISD #635	420,685	-	3,107	-	146,555	149,662	3,899	-	-	-	3,899	35,871	29,311	65,182	
00640	Wabasso - ISD #640	2,339,266	-	17,275	-	26,171	43,446	21,683	-	-	-	21,683	199,464	5,234	204,698	
00656	Faribault - ISD #656	24,705,705	-	182,443	-	-	182,443	229,002	-	-	240,769	229,002	2,106,598	(48,154)	2,058,444	
00659	Northfield - ISD #659	27,873,594	-	205,837	-	308,812	514,649	258,366	-	-	-	258,366	2,376,717	61,763	2,438,480	
00671	Hills-Beaver Creek - ISD #671	1,956,824	-	14,450	-	26,171	40,621	18,138	-	-	-	18,138	166,854	5,234	172,088	
00676	Badger - ISD #676	1,631,749	-	12,050	-	41,872	53,922	15,125	-	-	-	15,125	139,135	8,375	147,510	
00682	Roseau - ISD #682	6,526,998	-	48,200	-	78,512	126,712	60,500	-	-	-	60,500	556,542	15,702	572,244	
00690	Warroad - ISD #690	5,736,619	-	42,363	-	246,003	288,366	53,174	-	-	-	53,174	489,148	49,201	538,349	
00695	Chisholm - ISD #695	3,830,787	-	28,289	-	-	28,289	35,508	-	-	146,555	35,508	326,642	(29,311)	297,331	
00696	Ely - ISD #696	3,104,148	-	22,923	-	41,872	64,795	28,773	-	-	-	28,773	264,684	8,375	273,059	
00698	Floodwood - ISD #698	1,446,903	-	10,685	-	-	10,685	13,412	-	-	136,087	13,412	123,374	(27,217)	96,157	
00700	Hermantown - ISD #700	10,695,607	-	78,983	-	62,809	141,792	99,140	-	-	-	99,140	911,990	12,562	924,552	
00701	Hibbing - ISD #701	13,710,519	-	101,248	-	-	101,248	127,085	-	-	-	127,085	1,169,064	75,371	1,244,435	
00704	Proctor - ISD #704	11,282,017	-	83,314	-	162,257	245,571	104,575	-	-	-	104,575	961,991	32,452	994,443	
00706	Virginia - ISD #706	9,510,039	-	70,228	-	136,087	206,315	88,150	-	-	-	88,150	810,899	27,217	838,116	
00707	Nett Lake - ISD #707	522,670	-	3,860	-	5,234	9,094	4,845	-	-	-	4,845	44,567	1,047	45,614	
00709	Duluth - ISD #709	53,012,733	-	391,481	-	125,618	517,099	491,385	-	-	-	491,385	4,520,273	25,124	4,545,397	
00712	Mountain Iron-Buhl - ISD #712	3,014,912	-	22,264	-	41,872	64,136	27,946	-	-	-	27,946	257,075	8,375	265,450	
00716	Belle Plaine - ISD #716	7,993,022	-	59,026	-	497,241	556,267	74,089	-	-	-	74,089	681,546	99,448	780,994	
00717	Jordan - ISD #717	11,078,048	-	81,808	-	-	81,808	102,685	-	-	-	102,685	944,600	-	944,600	
00719	Prior Lake - ISD #719	50,858,314	-	375,572	-	717,073	1,092,645	471,415	-	-	-	471,415	4,336,571	143,415	4,479,986	
00720	Shakopee - ISD #720	51,406,479	-	379,620	-	-	379,620	476,496	-	-	-	476,496	4,383,311	(148,649)	4,234,662	
00721	New Prague - ISD #721	24,578,225	-	181,502	-	800,819	982,321	227,820	-	-	743,244	227,820	2,095,728	160,164	2,255,892	
00726	Becker - ISD #726	16,750,927	-	123,700	-	382,090	505,790	155,267	-	-	-	155,267	1,428,313	76,418	1,504,731	
00727	Big Lake - ISD #727	16,763,675	-	123,794	-	277,408	401,202	155,386	-	-	-	155,386	1,429,400	55,482	1,484,882	
00728	Elk River - ISD #728	77,686,568	-	573,689	-	1,062,525	1,636,214	720,091	-	-	-	720,091	6,624,154	212,505	6,836,659	
00738	Holdingsford - ISD #738	5,067,347	-	37,421	-	31,405	68,826	46,970	-	-	-	46,970	432,081	6,281	438,362	
00739	Kimball - ISD #739	3,830,787	-	28,289	-	-	28,289	35,508	-	-	-	35,508	40,742	(1,047)	325,595	
00740	Melrose - ISD #740	7,266,384	-	53,660	-	-	53,660	67,353	-	-	15,702	67,353	619,588	(3,141)	616,447	
00741	Paynesville - ISD #741	5,883,221	-	43,446	-	-	43,446	54,533	-	-	-	54,533	501,649	(11,515)	490,134	
00742	St Cloud - ISD #742	70,509,420	-	520,688	-	-	520,688	653,565	-	-	151,789	653,565	6,012,175	(30,358)	5,981,817	
00743	Sauk Centre - ISD #743	6,157,304	-	45,470	-	41,872	87,342	57,073	-	-	-	57,073	525,019	8,375	533,394	
00745	Albany - ISD #745	11,262,895	-	83,173	-	10,468	93,641	104,398	-	-	-	104,398	960,361	2,094	962,455	
00748	Sartell - ISD #748	22,264,455	-	164,416	-	308,812	473,228	206,373	-	-	-	206,373	1,898,439	61,763	1,960,202	
00750	Rocori - ISD #750	11,913,045	-	87,974	-	99,448	187,422	110,424	-	-	-	110,424	1,015,798	19,890	1,035,688	
00756	Bloomington Prairie - ISD #756	4,633,913	-	34,220	-	68,043	102,263	42,953	-	-	-	42,953	395,123	13,609	408,732	
00761	Owatonna - ISD #761	31,494,038	-	232,573	-	790,351	1,022,924	291,924	-	-	-	291,924	2,685,424	158,070	2,843,494	
00763	Medford - ISD #763	4,461,815	-	32,949	-	99,448	132,397	41,357	-	-	-	41,357	380,449	19,890	400,339	
00768	Hancock - ISD #768	1,861,214	-	13,744	-	68,043	81,787	17,252	-	-	-	17,252	158,701	13,609	172,310	
00771	Chokio-Alberta - ISD #771	1,185,568	-	8,755	-	10,468	19,223	10,989	-	-	-	10,989	101,091	2,094	103,185	
00775	Kerkhoven-Murdock-Sunburg - ISD #775	3,747,924	-	27,677	-											



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ID	Entity	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion	Total Pension Expense	
00777	Benson - ISD #777	5,016,355	-	37,044	-	-	37,044	46,498	-	-	214,598	261,096	427,733	(42,920)	384,813	
00786	Bertha-Hewitt - ISD #786	2,715,333	-	20,052	-	83,746	103,798	25,169	-	-	-	25,169	231,530	16,749	248,279	
00787	Browerville - ISD #787	3,263,499	-	24,100	-	88,980	113,080	30,250	-	-	-	30,250	278,271	17,796	296,067	
00801	Browns Valley - ISD #801	1,051,713	-	7,767	-	151,789	159,556	9,749	-	-	-	9,749	89,677	30,358	120,035	
00803	Wheaton - ISD #803	2,453,998	-	18,122	-	-	18,122	22,747	-	-	-	22,747	209,247	(17,796)	191,451	
00811	Wabasha-Kellogg - ISD #811	3,365,483	-	24,853	-	-	24,853	31,195	-	-	88,980	111,727	286,967	(18,843)	268,124	
00813	Lake City - ISD #813	6,903,065	-	50,977	-	-	50,977	63,986	-	-	15,702	79,688	588,608	(3,141)	585,467	
00815	Prisburg - ISD #815	261,335	-	1,930	-	5,234	7,164	2,422	-	-	-	2,422	22,283	1,047	23,330	
00818	Verndale - ISD #818	2,842,813	-	20,993	-	26,171	47,164	26,351	-	-	-	26,351	242,400	5,234	247,634	
00820	Sebeka - ISD #820	3,250,751	-	24,006	-	-	24,006	81,581	-	-	-	81,581	30,132	277,184	11,515	288,699
00821	Menasha - ISD #821	5,016,355	-	37,044	-	-	37,044	46,498	-	-	-	46,498	427,733	23,030	450,763	
00829	Waseca - ISD #829	11,396,750	-	84,161	-	188,428	272,589	105,639	-	-	-	105,639	971,774	37,686	1,009,460	
00831	Forest Lake - ISD #831	32,953,689	-	243,352	-	-	243,352	305,454	-	-	1,528,361	1,833,815	2,809,885	(305,672)	2,504,213	
00832	Mahtomedi - ISD #832	20,218,395	-	149,306	-	-	149,306	187,408	-	-	905,502	1,092,910	1,723,976	(181,100)	1,542,876	
00833	South Washington County - ISD #833	129,290,642	-	954,768	-	3,559,197	4,513,965	1,198,419	-	-	-	1,198,419	11,024,313	711,839	11,736,152	
00834	Stillwater - ISD #834	50,749,955	-	374,771	-	-	374,771	470,411	-	-	-	470,411	4,327,331	147,602	4,474,933	
00836	Butterfield - ISD #836	1,536,139	-	11,344	-	47,107	58,451	14,239	-	-	-	14,239	130,983	9,421	140,404	
00837	Madelia - ISD #837	3,378,231	-	24,947	-	109,917	134,864	31,313	-	-	-	31,313	288,054	21,983	310,037	
00840	St James - ISD #840	6,144,556	-	45,375	-	-	45,375	56,955	-	-	-	56,955	523,932	(59,669)	464,263	
00846	Breckenridge - ISD #846	3,830,787	-	28,289	-	-	28,289	35,508	-	-	298,344	355,299	326,642	(9,421)	317,221	
00850	Rotsay - ISD #850	1,580,757	-	11,673	-	104,682	116,355	14,652	-	-	47,107	14,652	134,788	20,937	155,725	
00852	Campbell-Tintah - ISD #852	1,007,095	-	7,437	-	-	7,437	9,335	-	-	-	9,335	85,873	(5,234)	80,639	
00857	Lewiston - ISD #857	4,308,838	-	31,819	-	-	31,819	39,939	-	-	26,171	35,506	367,405	(6,281)	361,124	
00858	St Charles - ISD #858	5,857,725	-	43,257	-	10,468	53,725	54,296	-	-	31,405	54,296	499,475	2,094	501,569	
00861	Wirana Area Public Schools - ISD #861	19,867,823	-	146,717	-	-	146,717	184,159	-	-	460,602	644,761	1,694,083	(92,120)	1,601,963	
00876	Amandale - ISD #876	10,223,930	-	75,500	-	-	75,500	94,768	-	-	-	94,768	871,771	-	871,771	
00877	Buffalo - ISD #877	33,750,441	-	249,236	-	115,151	364,387	312,839	-	-	-	312,839	2,877,822	23,030	2,900,852	
00879	Delano - ISD #879	13,461,932	-	99,412	-	256,472	355,884	124,781	-	-	-	124,781	1,147,868	51,294	1,199,162	
00881	Maple Lake - ISD #881	4,391,700	-	32,431	-	-	32,431	40,707	-	-	-	40,707	374,470	4,187	378,657	
00882	Monticello - ISD #882	29,186,642	-	215,534	-	-	215,534	270,536	-	-	617,625	888,161	2,488,677	(123,525)	2,365,152	
00883	Rockford - ISD #883	8,700,539	-	64,251	-	-	64,251	80,647	-	-	-	80,647	741,875	19,890	761,765	
00885	St Michael - ISD #885	36,210,813	-	267,405	-	1,413,211	1,680,616	335,645	-	-	-	335,645	3,087,612	282,642	3,370,254	
00891	Canby - ISD #891	2,989,416	-	22,076	-	47,107	69,183	27,709	-	-	-	27,709	254,901	9,421	264,322	
00911	Cambridge-Isanti - ISD #911	28,644,850	-	211,533	-	-	211,533	265,513	-	-	2,203,562	2,469,077	2,442,480	(440,712)	2,001,768	
00912	Milaca - ISD #912	11,294,765	-	83,408	-	-	83,408	104,693	-	-	47,107	151,800	963,078	(9,421)	953,657	
00914	Ulen - Hitterdal - ISD #914	1,867,588	-	13,792	-	15,702	29,494	17,311	-	-	-	17,311	159,245	3,141	162,386	
00915	Southern Plains #915	3,008,538	-	22,217	-	-	22,217	27,887	-	-	157,023	184,910	256,531	(31,405)	225,126	
00916	NE Metro Interim School Dist. #916	23,647,618	-	174,630	-	591,455	766,085	219,194	-	-	-	219,194	2,016,378	118,291	2,134,669	
00917	Interim School District #917	15,852,190	-	1,072,993	-	-	1,072,993	146,937	-	-	-	146,937	1,351,680	214,599	1,566,279	
00920	Metro ECSU # 920	866,867	-	6,402	-	62,809	69,211	8,035	-	-	-	8,035	73,916	12,562	86,478	
00921	Southeast Service Coop # 921	1,160,072	-	8,567	-	235,535	244,102	10,753	-	-	-	10,753	98,917	47,107	146,024	
00922	South Central Serv Coop # 922	771,257	-	5,695	-	10,468	16,163	7,149	-	-	-	7,149	65,763	2,094	67,857	
00923	Resource Training and Solutions # 923	1,478,773	-	10,920	-	225,067	235,987	13,707	-	-	-	13,707	126,092	45,013	171,105	
00924	North Central Service Coop # 924	1,720,986	-	12,709	-	397,792	410,501	15,952	-	-	-	15,952	146,744	79,559	226,303	
00925	Sourcewell Technology #925	611,906	-	4,519	-	-	4,519	5,672	-	-	5,234	10,906	52,176	(1,047)	51,129	
00926	Lakes Country Serv Coop # 926	2,555,982	-	18,875	-	73,277	92,152	23,692	-	-	-	23,692	217,943	14,656	232,599	
00927	Northeast Service Coop # 927	509,922	-	3,766	-	104,682	108,448	4,727	-	-	-	4,727	43,480	20,937	64,417	
00928	Northwest MN Service Co-op # 928	1,408,659	-	10,402	-	-	10,402	13,057	-	-	26,171	39,228	120,113	(5,234)	114,879	
00935	Fergus Falls Spec Ed Coop # 935	2,250,029	-	16,616	-	-	16,616	20,856	-	-	41,872	62,728	191,855	(8,375)	183,480	
00938	Meeker & Wright Spec Ed Coop #938	4,398,074	-	32,478	-	376,856	409,334	40,767	-	-	-	40,767	375,014	75,371	450,385	
00966	Wright Technical Ctr # 966	1,631,749	-	12,050	-	-	12,050	15,125	-	-	41,872	56,997	139,135	(8,375)	130,760	
00978	MN Valley Coop Ctr #978	1,644,497	-	12,144	-	-	12,144	15,243	-	-	219,832	235,075	140,222	(43,967)	96,255	
00985	Pine to Prairie Coop Ctr # 985	89,236	-	659	-	-	659	827	-	-	-	827	7,609	-	7,609	
00991	SW/W Central Service Cooperative # 991	13,213,346	-	97,576	-	350,686	448,262	122,477	-	-	-	122,477	1,126,671	70,137	1,196,808	
00997	Area Special Educ Coop # 997	1,937,702	-	14,309	-	47,107	61,416	17,961	-	-	-	17,961	165,223	9,421	174,644	
00998	Bemidji Reg Interdist Council # 998	4,340,708	-	32,055	-	-	32,055	40,235	-	-	-	40,235	370,122	-	370,122	
02071	Lake Crystal-Wellcome Memorial ISD #2071	4,844,256	-	35,773	-	141,321	177,094	44,902	-	-	-	44,902	413,058	28,264	441,322	
02125	Triton Schools - ISD #2125	6,023,450	-	44,481	-	-	44,481	55,832	-	-	62,809	118,641	513,606	(12,562)	501,044	
02134	United South Central - ISD #2134	4,506,433	-	32,278	-	73,277	106,555	41,771	-	-	-	41,771	384,253	14,656	398,909	
02135	Maple River - ISD #2135	5,309,559	-	39,209	-	-	39,209	49,215	-	-	20,937	70,152	452,734	(4,187)	448,547	
02137	Kingsland - ISD #2137	3,059,530	-	22,594	-	-	22,594	28,359	-	-	120,385	148,744	260,879	(24,077)	236,802	
02142	St Louis County Schools - ISD # 2142	12,977,507	-	95,835	-	130,852	226,687	120,291	-	-	-	120,291	1,106,562	26,171	1,132,733	
02143	Waterville-Elysian-Morristown ISD #2143	4,659,409	-	34,408	-	-	34,408	43,189	-	-	-	43,189	397,297	12,562	409,859	
02144	Chisago Lakes Area - ISD #2144	19,485,382	-	143,893	-	-	143,893	180,614	-	-	-	180,614	1,661,473	21,983	1,683,456	
02149	Minnewaska Area - ISD #2149	7,865,542	-	58,084	-	-	58,084	72,907	-	-	-	72,907	671,473	27,217	698,690	
02154	Eveleth-Gilbert - ISD #2154	5,150,209	-	38,033	-	-	38,033	47,738	-	-	-	47,738	439,146	23,030	462,176	
02155	Wadena-Deer Creek - ISD #2155	5,615,513	-	41,469	-	-	41,469	52,051	-	-	26,171	78,222	478,822	(5,234)	473,588	
02159	Buffalo Lake-Hector - ISD #2159	3,085,026	-	22,782	-	151,789	174,571	28,596	-	-	-	28,596	263,053	30,358	293,411	
02164	Dilworth-Glyndon-Felton - ISD #2164	9,414,429	-	69,522	-	-	69,522	87,264	-	-	230,301	317,565	802,747	(46,060)	756,687	
02165	Hinckley-Finlayson - ISD #2165	5,832,229	-	43,069	-	52,341	95,410	54,060	-	-	-	54,060	497,301	10,468	507,769	
02167	Lakeview - ISD #2167	3,856,283	-	28,477	-	26,171	54,648	35,745	-	-	-	35,745	328,816	5,234	334,050	
02168	NRHGG - ISD #2168	5,003,606	-	36,950	-	-	36,950	46,379	-	-	57,575	103,954	426,646	(11,515)	415,131	
02169	Murray County Central - ISD #2169	4,206,854	-	31,066	-	10,468	41,534	38,994	-	-	-	38,994	358,709	2,094	360,803	
02170	Stables-Motley - ISD #2170	5,634,635	-	41,610	-	-	41,610	52,228	-	-	41,872	94,100	480,452	(8,375)	472,077	
02171	Kittson Central - ISD #2171	1,714,612	-	12,662	-	-	12,662	15,893	-	-	62,809	78,702	146,201	(12,562)	133,639	



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion	
														changes in proportion	Total Pension Expense
02172	Kenyon-Wanamingo - ISD #2172	4,187,732	-	30,925	-	10,468	41,393	38,817	-	-	38,817	357,078	2,094	359,172	
02174	Pine River-Backus - ISD #2174	5,513,528	-	40,716	-	-	40,716	51,106	-	-	56,340	470,126	(1,047)	469,079	
02176	Warren-Alvarado-Oslo - ISD #2176	2,951,172	-	21,793	-	57,575	79,368	27,355	-	-	27,355	251,640	11,515	263,155	
02180	MACCRAY - ISD #2180	4,347,082	-	32,102	-	146,555	178,657	40,294	-	-	40,294	370,666	29,311	399,977	
02184	Luverne - ISD #2184	7,406,612	-	54,695	-	-	54,695	68,653	-	-	151,789	220,442	631,545	(30,358)	601,187
02190	Yellow Medicine East - ISD #2190	3,563,078	-	26,312	-	-	26,312	33,027	-	-	481,538	514,565	303,815	(96,308)	207,507
02198	Fillmore Central - ISD #2198	3,390,979	-	25,041	-	115,151	140,192	31,432	-	-	-	31,432	289,141	23,030	312,171
02215	Norman County East - ISD #2215	1,867,588	-	13,792	-	52,341	66,133	17,311	-	-	-	17,311	159,245	10,468	169,713
02310	Sibley East - ISD #2310	6,323,029	-	46,693	-	-	46,693	58,609	-	-	230,301	288,910	539,150	(46,060)	493,090
02311	Clearbrook-Gonvick - ISD #2311	2,415,754	-	17,840	-	-	17,840	22,392	-	-	31,405	53,797	205,986	(6,281)	199,705
02342	West Central Area - ISD #2342	4,678,531	-	34,549	-	136,087	170,636	43,366	-	-	-	43,366	398,928	27,217	426,145
02358	Tri-County - ISD #2358	1,300,300	-	9,602	-	-	9,602	12,053	-	-	115,151	9,602	110,874	(23,030)	87,844
02364	Belgrade-Broeton-Elrosa - ISD #2364	3,238,003	-	23,912	-	-	23,912	30,014	-	-	-	376,856	276,097	(75,371)	200,726
02365	Gibbon-Fairfax-Winthrop - ISD #2365	4,417,197	-	32,620	-	-	32,620	40,944	-	-	204,131	32,620	376,644	(40,826)	335,818
02396	Atwater-Cosmos-Grove City - ISD #2396	5,201,201	-	38,409	-	-	38,409	48,211	-	-	151,789	200,000	443,494	(30,358)	413,136
02397	Le Sueur-Henderson - ISD #2397	5,264,941	-	38,880	-	-	38,880	48,802	-	-	-	69,739	448,929	(4,187)	444,742
02448	Martin County West - ISD #2448	4,206,854	-	31,066	-	-	31,066	38,994	-	-	31,405	70,399	358,709	(6,281)	352,428
02527	Norman County West - ISD #2527	917,859	-	6,778	-	-	6,778	8,508	-	-	607,157	615,665	78,264	(121,432)	(43,168)
02534	BOLD - ISD #2534	3,779,794	-	27,913	-	5,234	33,147	35,036	-	-	-	35,036	322,294	1,047	323,341
02536	Granada-Huntley-E Chain - ISD #2536	1,351,292	-	9,979	-	31,405	41,384	12,525	-	-	-	12,525	115,222	6,281	121,503
02580	East Central - ISD #2580	4,079,373	-	30,125	-	-	30,125	37,812	-	-	225,067	262,879	347,839	(45,013)	302,826
02609	Win-E-Mac - ISD #2609	2,301,022	-	16,992	-	31,405	48,397	21,329	-	-	-	21,329	196,203	6,281	202,484
02683	Greenbush-Middle River - ISD #2683	1,988,695	-	14,686	-	-	14,686	18,434	-	-	319,281	337,715	169,571	(63,856)	105,715
02687	Howard Lake-Waverly-Winsted - ISD #2687	6,826,576	-	50,412	-	-	50,412	63,277	-	-	41,872	105,149	582,086	(8,375)	573,714
02689	Pipestone Area Schools - ISD #2689	6,221,044	-	45,940	-	-	45,940	57,664	-	-	73,277	130,941	530,454	(14,656)	515,798
02711	Mesabi East - ISD #2711	5,315,934	-	39,256	-	26,171	65,427	49,274	-	-	-	49,274	453,277	5,234	458,511
02752	Fairmont-Ceylon - ISD #2752	9,159,468	-	67,640	-	130,852	198,492	84,901	-	-	-	84,901	781,007	26,171	807,178
02753	Long Prairie-Grey Eagle - ISD #2753	5,060,973	-	37,374	-	-	37,374	46,911	-	-	204,131	251,042	431,537	(40,826)	390,711
02754	Cedar Mountain - ISD #2754	2,511,364	-	18,546	-	-	18,546	23,278	-	-	5,234	28,512	214,138	(1,047)	213,091
02769	Morris Area Schools - ISD #2769	5,946,962	-	43,916	-	104,682	148,598	55,124	-	-	-	55,124	507,084	20,937	528,021
02805	Zumbrota-Mazeppa - ISD #2805	6,507,875	-	48,058	-	-	62,809	110,867	-	-	-	60,323	554,911	12,562	567,473
02835	Janesville-Waldorf-Pemberton - ISD #2835	3,977,389	-	29,372	-	-	193,662	223,034	-	-	-	36,867	339,143	38,733	377,876
02853	Lac qui Parle Valley - ISD #2853	5,494,406	-	40,574	-	-	47,107	87,681	-	-	-	50,929	468,495	9,421	477,916
02854	Ada-Borup - ISD #2854	3,339,987	-	24,665	-	287,876	312,541	30,959	-	-	-	30,959	284,793	57,575	342,368
02856	Stephen-Argyle - ISD #2856	1,720,986	-	12,709	-	-	12,709	15,952	-	-	146,555	162,507	146,744	(29,311)	117,433
02859	Glencoe-Silver Lake - ISD #2859	8,834,393	-	65,239	-	120,385	185,624	81,888	-	-	-	81,888	753,288	24,077	777,365
02860	Blue Earth Area Public Schools # 2860	6,641,730	-	49,047	-	-	49,047	61,563	-	-	518,177	579,740	566,325	(103,636)	462,689
02884	Red Rock Central - ISD #2884	2,403,006	-	17,745	-	-	17,745	22,274	-	-	-	22,274	204,899	-	204,899
02886	Glenville-Emmons - ISD #2886	1,453,277	-	10,732	-	-	10,732	13,471	-	-	10,468	23,939	123,918	(2,094)	121,824
02888	Clinton-Graceville-Beardstey - ISD #2888	1,746,482	-	12,897	-	-	12,897	16,188	-	-	125,618	141,806	148,918	(25,124)	123,794
02889	Lake Park-Audubon District - ISD #2889	3,512,086	-	25,936	-	-	25,936	32,554	-	-	136,087	168,641	299,467	(27,217)	272,250
02890	Renville County West - ISD #2890	3,505,712	-	25,889	-	-	25,889	32,495	-	-	57,575	90,070	298,924	(11,515)	287,409
02895	Jackson County Central Schools ISD #2895	7,508,597	-	55,448	-	-	55,448	69,599	-	-	-	69,599	640,241	-	640,241
02897	Redwood Area Schools - ISD # 2897	6,482,379	-	47,870	-	-	47,870	60,086	-	-	88,980	149,066	552,737	(17,796)	534,941
02898	Westbrook-Walnut Grove Public School#2898	2,689,837	-	19,864	-	57,575	77,439	24,933	-	-	-	24,933	229,356	11,515	240,871
02899	Plainview-Elgin-Milville ISD #2899	7,878,290	-	58,179	-	-	58,179	73,025	-	-	52,341	125,366	671,764	(10,468)	661,296
02902	RTR Public School #2902	2,702,585	-	19,958	-	-	19,958	25,051	-	-	20,937	45,988	230,443	(4,187)	226,256
02903	Ortonville Public School #2903	3,320,865	-	24,523	-	125,618	150,141	30,782	-	-	-	30,782	283,162	25,124	308,286
02904	Tracy Area School District #2904	4,098,496	-	30,266	-	5,234	35,500	37,990	-	-	-	37,990	349,469	1,047	350,516
02905	Tri-City United ISD #2905	10,944,194	-	80,819	-	235,535	316,354	101,444	-	-	-	101,444	933,186	47,107	980,293
02906	Red Lake County Central - ISD #2906	2,473,120	-	18,263	-	-	18,263	22,924	-	-	15,702	38,626	210,877	(3,141)	207,736
02907	Round Lake/Brewster - ISD #2907	1,459,651	-	10,779	-	57,575	68,354	13,530	-	-	-	13,530	124,461	11,515	135,976
02908	Brandon/Evansville - ISD #2908	2,485,868	-	18,357	-	-	18,357	23,042	-	-	5,234	28,276	211,964	(1,047)	210,917
03333	Pine Point - ISD #3333	764,883	-	5,648	-	-	5,648	7,090	-	-	-	7,090	65,220	-	65,220
04000	City Academy	726,638	-	5,366	-	5,234	10,600	6,735	-	-	-	6,735	61,959	1,047	63,006
04001	Bluffview Montessori	962,477	-	7,108	-	41,872	48,980	8,921	-	-	-	8,921	82,068	8,375	90,443
04003	New Heights School	796,753	-	5,884	-	10,468	16,352	7,385	-	-	-	7,385	67,937	2,094	70,031
04004	Cedar-Riverside Community School	1,160,072	-	8,567	-	-	8,567	10,753	-	-	94,214	104,967	98,917	(18,843)	80,074
04005	Metro Deaf School	3,187,011	-	23,535	-	230,301	253,836	29,541	-	-	-	29,541	271,749	46,060	317,809
04007	New Country Charter School	1,166,446	-	8,614	-	36,639	45,253	10,812	-	-	-	10,812	99,460	7,328	106,788
04008	PACT Charter School	2,473,120	-	18,263	-	-	18,263	22,924	-	-	41,872	64,796	210,877	(8,375)	202,502
04011	Athlos Leadership Academy	4,410,823	-	32,572	-	209,364	241,936	40,885	-	-	-	40,885	376,101	41,873	417,974
04015	Community of Peace	4,876,126	-	36,009	-	282,642	318,651	45,198	-	-	-	45,198	415,776	56,529	472,305
04016	World Learner School	898,737	-	6,637	-	-	6,637	8,331	-	-	88,980	97,311	76,633	(17,796)	58,837
04017	MN Transitions Charter School	7,980,274	-	58,932	-	293,110	352,042	73,971	-	-	-	73,971	680,459	58,622	739,081
04018	Achieve Language Academy	2,326,518	-	17,181	-	-	17,181	21,565	-	-	10,468	32,033	198,377	(2,094)	196,283
04020	Duluth Edison Charter School	8,502,944	-	62,791	-	-	62,791	78,815	-	-	334,983	413,798	725,026	(66,997)	658,029
04025	Cyber Village Academy	1,708,238	-	12,615	-	41,872	54,487	15,834	-	-	-	15,834	145,657	8,375	154,032
04026	ECHO Charter School	465,304	-	3,436	-	-	3,436	4,313	-	-	157,023	161,336	39,675	(31,405)	8,270
04027	Higher Ground	2,906,554	-	21,464	-	130,852	152,316	26,941	-	-	-	26,941	247,835	26,171	274,006
04029	St Paul City School	2,339,266	-	17,275	-	-	17,275	21,683	-	-	15,702	37,385	199,464	(3,141)	196,323
04031	Jennings Experiential High School	452,555	-	3,342	-	5,234	8,576	4,195	-	-	-	4,195	38,588	1,047	39,635
04032	Harvest Preparatory Academy	50,992	-	377	-	-	377	473	-	-	1,203,846	1,204,319	4,348	(240,769)	(236,421)
04035	Life Prep Academy	1,822,970	-	13,462	-	78,512	91,974	16,897	-	-	-	16,897	155,440	15,702	171,142
04036	Face to Face Academy	694,768	-	5,131	-	-	5,131	6,440	-	-	52,341	58,781	59,241	(10,468)	48,273

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



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion	Total Pension Expense
04038	Sojourner Truth Academy	2,428,502	-	17,934	-	20,937	38,871	22,510	-	-	22,510	207,073	4,187	211,260	
04039	High School for Recording Arts	1,185,568	-	8,755	-	73,277	82,032	10,989	-	-	10,989	101,091	14,656	115,747	
04043	Math & Science Academy	2,109,801	-	15,580	-	47,107	62,687	19,556	-	-	19,556	179,898	9,421	189,319	
04049	Northwest Passage High School	834,997	-	6,166	-	-	6,166	7,740	-	-	7,740	117,657	(21,983)	49,215	
04050	Lafayette Charter School	376,067	-	2,777	-	-	2,777	3,486	-	-	3,486	32,066	(1,047)	31,019	
04053	North Lakes Academy	2,256,403	-	16,663	-	99,448	116,111	20,915	-	-	20,915	192,398	19,890	212,288	
04054	LaC'escent Montessori Academy	382,441	-	2,824	-	-	2,824	3,545	-	-	3,545	32,610	(10,468)	22,142	
04055	Nerstrand Elementary School	650,150	-	4,801	-	26,171	30,972	6,026	-	52,341	55,886	55,437	5,234	60,671	
04056	Rosa Parks Charter High School Total	350,571	-	2,589	-	-	2,589	3,250	-	-	3,250	29,892	(13,609)	16,283	
04057	El Colegio Charter School	764,883	-	5,648	-	57,575	63,223	7,090	-	-	7,090	65,220	11,515	76,735	
04058	Schoolcraft Learning Community	898,737	-	6,637	-	-	6,637	8,331	-	-	8,331	76,633	(6,281)	70,352	
04059	Crosslake Community School	1,466,025	-	10,826	-	68,043	78,869	13,589	-	-	13,589	125,005	13,609	138,614	
04064	Riverway Learning Community	650,150	-	4,801	-	73,277	78,078	6,026	-	-	6,026	55,437	14,656	70,093	
04066	Kato Public Charter School	452,555	-	3,342	-	47,107	50,449	4,195	-	-	4,195	38,588	9,421	48,009	
04067	Aurora Charter School	2,460,372	-	18,169	-	266,940	285,109	22,806	-	-	22,806	209,790	53,388	263,178	
04068	Excell Academy for Higher Learning	2,396,632	-	17,698	-	287,876	305,574	22,215	-	-	22,215	204,355	57,575	261,930	
04070	HOPE Community Academy	2,517,738	-	18,593	-	-	18,593	23,337	-	-	23,337	214,682	(34,545)	180,137	
04073	Academia Cesar Chavez	2,976,668	-	21,982	-	209,364	231,346	27,591	-	-	27,591	253,814	41,873	295,687	
04074	AFA High School	2,141,671	-	15,816	-	88,980	104,796	19,852	-	-	19,852	182,615	17,796	200,411	
04075	Avalon School	1,886,710	-	13,933	-	73,277	87,210	17,488	-	-	17,488	160,875	14,656	175,531	
04078	MN International Middle School	5,201,201	-	38,409	-	2,658,929	2,697,338	48,211	-	-	48,211	443,494	531,786	975,280	
04079	Friendship Academy of Fine Arts	707,516	-	5,225	-	31,405	36,630	6,558	-	-	6,558	60,328	6,281	66,609	
04080	Pillager Area Charter School	235,839	-	1,742	-	36,639	38,381	2,186	-	-	2,186	20,109	7,328	27,437	
04081	Discovery Public School of Faribault	350,571	-	2,589	-	-	2,589	3,250	-	-	3,250	29,892	(9,421)	20,471	
04082	BlueSky Charter School	3,531,208	-	26,077	-	15,702	41,779	32,731	-	47,107	50,357	301,098	3,141	304,239	
04083	Ridgeway Community School	471,678	-	3,483	-	20,937	24,420	4,372	-	-	4,372	40,219	4,187	44,406	
04084	North Shore Community School	1,727,360	-	12,756	-	136,087	148,843	16,011	-	-	16,011	147,288	27,217	174,505	
04085	Harcor City International	1,249,308	-	9,226	-	-	9,226	11,580	-	-	11,580	100,526	(17,796)	88,730	
04087	SACE Academy	427,059	-	3,154	-	36,639	39,793	3,958	-	-	3,958	36,414	7,328	43,742	
04088	Urban Academy	1,497,895	-	11,061	-	41,872	52,933	13,884	-	-	13,884	127,722	8,375	136,097	
04089	New City School Charter School	1,370,415	-	10,120	-	41,872	51,992	12,703	-	-	12,703	116,852	8,375	125,227	
04090	Prairie Creek Community School	1,000,721	-	7,390	-	-	7,390	9,276	-	-	9,276	85,329	(3,141)	82,188	
04091	Arcadia Charter School	771,257	-	5,695	-	-	5,695	7,149	-	-	7,149	65,763	(2,094)	63,669	
04092	Watershed High School	433,433	-	3,201	-	15,702	18,903	4,018	-	-	4,018	36,958	3,141	40,099	
04093	New Century Charter School	720,264	-	5,319	-	5,234	10,553	6,676	-	-	6,676	61,415	1,047	62,462	
04095	Tric Wolf Creek Distance Learning	962,477	-	7,108	-	26,171	33,279	8,921	-	-	8,921	82,068	5,234	87,302	
04097	Partnership Academy, Inc.	2,409,380	-	17,792	-	251,237	269,029	22,333	-	-	22,333	205,442	50,248	255,690	
04098	Nova Classical Academy	5,111,965	-	37,750	-	659,498	697,248	47,384	-	-	47,384	435,885	131,900	567,785	
04100	Great Expectations School	548,166	-	4,048	-	5,234	9,282	5,081	-	-	5,081	46,741	1,047	47,788	
04102	Mn Internship Center	1,963,198	-	14,498	-	41,872	56,370	18,197	-	-	18,197	167,397	8,375	175,772	
04103	Hmong Academy	9,439,925	-	69,711	-	785,117	854,828	87,500	-	-	87,500	804,921	157,023	961,944	
04104	Paladin Academy (Liberty High School)	752,134	-	5,554	-	-	5,554	6,972	-	-	6,972	64,133	(14,656)	49,477	
04105	Great River School	3,238,003	-	23,912	-	361,154	385,066	30,014	-	-	30,014	276,097	72,231	348,328	
04106	Trek North High School	1,510,643	-	11,156	-	36,639	47,795	14,002	-	-	14,002	128,809	7,328	136,137	
04107	Voyageurs Expeditionary School	777,631	-	5,743	-	10,468	16,211	7,208	-	-	7,208	66,307	2,094	68,401	
04110	Performing Institute of Minnesota Arts High School	1,835,718	-	13,556	-	-	13,556	17,016	-	-	17,016	156,527	(8,375)	148,152	
04111	Augsburg Academy for Health Careers	516,296	-	3,813	-	-	3,813	4,786	-	-	4,786	44,023	(8,375)	35,648	
04112	St Paul Conservatory for Performing Arts	2,109,801	-	15,580	-	-	15,580	19,556	-	-	19,556	179,898	(31,405)	148,493	
04113	Spero Academy	2,001,443	-	14,780	-	94,214	108,994	18,552	-	-	18,552	170,658	18,843	189,501	
04116	Lakes International Language Academy	4,863,378	-	35,914	-	151,789	187,703	45,080	-	-	45,080	414,689	30,358	445,047	
04118	Kaleidoscope Charter School	3,314,491	-	24,476	-	-	24,476	30,723	-	-	30,723	282,619	(6,281)	276,338	
04119	Academic Arts High School	631,028	-	4,660	-	-	4,660	5,849	-	-	5,849	53,806	(2,094)	51,712	
04120	St Croix Preparatory School	5,060,973	-	37,374	-	120,385	157,759	46,911	-	-	46,911	431,537	24,077	455,614	
04121	UBAH Medical Academy	1,485,147	-	10,967	-	-	10,967	13,766	-	-	13,766	126,635	(20,937)	105,698	
04122	Eagle Ridge Academy	6,163,678	-	45,517	-	219,832	265,349	57,132	-	-	57,132	525,563	43,967	569,530	
04124	Beacon Academy	2,498,616	-	18,451	-	26,171	44,622	23,160	-	-	23,160	213,051	5,234	218,285	
04126	Prairie Seeds Academy	3,091,400	-	22,829	-	-	22,829	28,655	-	-	28,655	263,597	(35,592)	228,005	
04127	TEAM Academy	796,753	-	5,884	-	10,468	16,352	7,385	-	-	7,385	67,937	2,094	70,031	
04131	Metro School Charter Total	2,090,679	-	15,439	-	277,408	292,847	19,379	-	-	19,379	178,267	55,482	233,749	
04132	Twin Cities Academy High School	3,065,904	-	22,641	-	78,512	101,153	28,418	-	-	28,418	261,423	15,702	277,125	
04135	Rochester Math and Science Academy	1,771,978	-	13,085	-	78,512	91,597	16,425	-	-	16,425	151,092	15,702	166,794	
04137	Swen River Montessori	815,875	-	6,025	-	41,872	47,897	7,562	-	-	7,562	69,568	8,375	77,943	
04139	LoveWorks Academy	777,631	-	5,743	-	172,726	178,469	7,208	-	-	7,208	66,307	34,545	100,852	
04140	Yinghua Academy	3,696,932	-	27,301	-	345,452	372,753	34,268	-	-	34,268	315,229	69,090	384,319	
04142	Stride Academy	1,689,116	-	12,474	-	-	12,474	15,657	-	-	15,657	144,027	(27,217)	116,810	
04143	New Millennium Academy	2,600,601	-	19,205	-	-	19,205	24,105	-	-	24,105	221,747	(56,529)	165,218	
04144	Green Isle Community School	235,839	-	1,742	-	-	1,742	2,186	-	-	2,186	20,109	-	20,109	
04145	Birch Grove Charter School	254,961	-	1,883	-	47,107	48,990	2,363	-	-	2,363	21,740	9,421	31,161	
04146	Northern Lights Community School	771,257	-	5,695	-	-	5,695	7,149	-	-	7,149	65,763	(5,234)	60,529	
04150	Minnesota Online High School	1,160,072	-	8,567	-	36,639	45,206	10,753	-	-	10,753	98,917	7,328	106,245	
04151	EdVisions Off-Campus Charter School	682,020	-	5,036	-	10,468	15,504	6,322	-	-	6,322	58,154	2,094	60,248	
04152	Twin Cities German Immersion School	2,861,935	-	21,134	-	183,194	204,328	26,528	-	-	26,528	244,031	36,639	280,670	
04153	Duges Academy	1,861,214	-	13,744	-	-	13,744	17,252	-	-	17,252	158,701	(21,983)	136,718	
04155	Naytahwaush Community School	936,981	-	6,919	-	-	6,919	8,685	-	-	8,685	79,894	-	79,894	
04159	Seven Hills Classical	4,978,110	-	36,762	-	413,495	450,257	46,143	-	-	46,143	424,472	82,699	507,171	

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



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
			Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion		Total Pension Expense		
				Changes of Assumptions	Changes in Proportion			Assumptions	Changes in Proportion			changes in proportion	changes in proportion			
04160	Spectrum HS	3,359,109	-	24,806	-	225,067	249,873	31,136	-	-	31,136	286,423	45,013	331,436		
04161	New Discoveries Montessori Academy	1,255,682	-	9,273	-	130,852	140,125	11,639	-	-	11,639	107,069	26,171	133,240		
04162	Southside Family Charter School	605,532	-	4,472	-	-	4,472	5,613	-	-	10,468	16,081	51,632	(2,094)	49,538	
04163	Learning for Leadership CS	172,099	-	1,271	-	-	1,271	1,595	-	-	947,374	948,969	14,674	(189,475)	(174,801)	
04164	Laura Jeffrey Academy	885,989	-	6,543	-	-	6,543	8,212	-	-	52,341	60,553	75,546	(10,468)	65,078	
04166	East Range Academy of Tech and Science	866,867	-	6,402	-	-	6,402	8,035	-	-	88,980	97,015	73,916	(17,796)	56,120	
04167	International Spanish Language Academy	1,485,147	-	10,967	-	277,408	288,375	13,766	-	-	-	13,766	126,635	55,482	182,117	
04168	Glacial Hills Elementary School	796,753	-	5,884	-	68,043	73,927	7,385	-	-	-	7,385	67,937	13,609	81,546	
04169	Stonebridge Community School	1,529,765	-	11,297	-	-	11,297	14,180	-	-	41,872	56,052	130,440	(8,375)	122,065	
04170	Hiawatha Academies	9,777,748	-	72,205	-	1,099,164	1,171,369	90,632	-	-	-	90,632	833,726	219,833	1,053,559	
04171	Noble Academy	3,614,070	-	26,689	-	580,987	607,676	33,499	-	-	-	33,499	308,163	116,197	424,360	
04172	Clarkfield Area Charter School	267,709	-	1,977	-	-	1,977	2,481	-	-	26,171	28,652	22,827	(5,234)	17,593	
04177	Minisinaakwaang Leadership Academy	337,823	-	2,495	-	52,341	54,836	3,131	-	-	-	3,131	28,805	10,468	39,273	
04178	Lincoln International Charter School	815,875	-	6,025	-	-	6,025	7,562	-	-	83,746	91,308	69,568	(16,749)	52,819	
04181	Community School of Excellence	4,646,661	-	34,314	-	361,154	395,468	43,071	-	-	-	43,071	396,210	72,231	468,441	
04183	Lionsgate Academy	5,386,048	-	39,774	-	-	981,914	49,924	-	-	-	49,924	459,256	188,428	647,684	
04184	Aspen Academy	2,447,624	-	18,075	-	5,234	23,309	22,687	-	-	-	22,687	208,703	1,047	209,750	
04185	DaVinci Academy of Art and Science	3,410,101	-	25,182	-	455,367	480,549	31,609	-	-	-	31,609	290,771	91,074	381,845	
04186	Global Academy, Inc.	2,428,502	-	17,934	-	-	17,934	22,510	-	-	94,214	116,724	207,073	(18,843)	188,230	
04187	Natural Science Academy	414,311	-	3,060	-	78,512	81,572	3,840	-	-	-	3,840	35,327	15,702	51,029	
04188	Cologne Academy	3,352,735	-	24,759	-	-	24,759	31,077	-	-	104,682	135,759	285,880	(20,937)	264,943	
04189	Bright Water Elementary Charter School	662,898	-	4,895	-	-	4,895	6,145	-	-	130,852	136,997	56,524	(26,171)	30,353	
04190	River's Edge Academy	535,418	-	3,954	-	47,107	51,061	4,963	-	-	-	4,963	45,654	9,421	55,075	
04191	KIPP Minnesota	2,645,219	-	19,534	-	-	19,534	24,519	-	-	78,512	103,031	225,552	(15,702)	209,850	
04192	Best Academy	3,964,641	-	29,278	-	753,712	782,990	36,749	-	-	-	36,749	338,056	150,743	488,799	
04193	College Prep Elementary	1,644,497	-	12,144	-	-	12,144	15,243	-	-	214,598	229,841	140,222	(42,920)	97,302	
04194	Cannon River STEM School	1,861,214	-	13,744	-	94,214	107,958	17,252	-	-	-	17,252	158,701	18,843	177,544	
04195	Oshki Ogimaag Charter School	312,327	-	2,306	-	-	10,468	12,774	-	-	-	12,774	26,631	2,094	28,725	
04198	Discovery Woods Montessori	516,296	-	3,813	-	-	20,937	24,750	-	-	-	4,786	44,023	4,187	48,210	
04199	Parnassus Preparatory School	4,818,760	-	35,585	-	235,535	271,120	44,666	-	-	-	44,666	410,884	47,107	457,991	
04200	Step Academy	2,116,175	-	15,627	-	193,662	209,289	19,615	-	-	-	19,615	180,441	38,733	219,174	
04201	Cornerstone Montessori Elementary School	446,181	-	3,295	-	-	3,295	4,136	-	-	41,872	3,295	38,045	(8,375)	29,670	
04204	Rochester STEM Academy	586,410	-	4,330	-	73,277	77,607	5,436	-	-	-	5,436	50,002	14,656	64,658	
04205	Hennepin Elementary School	2,613,349	-	19,299	-	324,515	343,814	24,224	-	-	-	24,224	222,834	64,903	287,737	
04207	Vermilion Country School	248,587	-	1,836	-	5,234	7,070	2,304	-	-	-	2,304	21,196	1,047	22,243	
04208	Nasha Shkola Charter School	541,792	-	4,001	-	-	4,001	5,022	-	-	10,468	15,490	46,197	(2,094)	44,103	
04209	Mastery School	1,255,682	-	9,273	-	-	9,273	11,639	-	-	5,234	16,873	107,069	(1,294)	106,022	
04210	Upper Mississippi Academy	1,842,092	-	13,603	-	256,472	270,075	17,075	-	-	-	17,075	157,071	51,294	208,365	
04212	West Side Summit Charter School	1,115,454	-	8,237	-	298,344	306,581	10,339	-	-	-	10,339	95,112	59,669	154,781	
04213	Prodeo Academy	3,053,156	-	22,547	-	764,181	786,728	28,300	-	-	-	28,300	260,336	152,836	434,172	
04215	Sejong Academy	1,109,080	-	8,190	-	198,897	207,087	10,280	-	-	-	10,280	94,569	39,779	134,348	
04217	Technical Academies of Minnesota	675,646	-	4,989	-	-	4,989	6,263	-	-	68,043	74,306	57,611	(13,609)	44,002	
04218	Venture Academy	2,339,266	-	17,275	-	136,087	153,362	21,683	-	-	-	21,683	199,464	27,217	226,681	
04219	Northeast College Prep Charter School	1,912,206	-	14,121	-	130,852	144,973	17,725	-	-	-	17,725	163,049	26,171	189,220	
04220	Agamim Hebrew Language School	1,179,194	-	8,708	-	246,003	254,711	10,930	-	-	-	10,930	100,547	49,201	149,748	
04221	Discovery Charter School	987,973	-	7,296	-	104,682	111,978	9,158	-	-	-	9,158	84,242	20,937	105,179	
04223	Saint Cloud Math and Science Academy	1,166,446	-	8,614	-	31,405	40,019	10,812	-	-	-	10,812	99,460	6,281	105,741	
04224	Star of the North Academy	752,134	-	5,554	-	-	5,554	6,972	-	-	20,937	27,909	64,133	(4,187)	59,946	
04225	Universal Academy Charter School	1,255,682	-	9,273	-	151,789	161,062	11,639	-	-	-	11,639	107,069	30,358	137,427	
04226	Bdote Learning Center	841,371	-	6,213	-	94,214	100,427	7,799	-	-	-	7,799	71,742	18,843	90,585	
04227	Art and Science Academy	1,988,695	-	14,686	-	-	14,686	18,434	-	-	15,702	34,136	169,571	(3,141)	166,430	
04228	Woodbury Leadership Academy	1,293,926	-	9,555	-	334,983	344,538	11,994	-	-	-	11,994	110,330	66,997	177,327	
04229	Jane Goodall Environmental Sciences Acad	560,914	-	4,142	-	26,171	30,313	5,199	-	-	-	5,199	47,828	5,234	53,062	
04230	Minnesota Excellence in Learning Academy	956,103	-	7,061	-	-	7,061	8,862	-	-	47,107	55,969	81,525	(9,421)	72,104	
04231	Minnesota Math and Science Academy	2,371,136	-	17,510	-	31,405	48,915	21,979	-	-	-	21,979	202,181	6,281	208,462	
04232	Success Academy School	478,052	-	3,530	-	15,702	19,232	4,431	-	-	-	4,431	40,762	3,141	43,903	
04233	Level Up Academy Charter School	764,883	-	5,648	-	94,214	99,862	7,090	-	-	-	7,090	65,220	18,843	84,063	
04237	Career Pathways	548,166	-	4,048	-	10,468	14,516	5,081	-	-	-	5,081	46,741	2,094	48,835	
04238	Rochester Beacon Academy	1,370,415	-	10,120	-	-	10,120	12,703	-	-	423,963	436,666	116,852	(84,793)	32,059	
04239	TESFA International School	1,013,469	-	7,484	-	52,341	59,825	9,394	-	-	-	9,394	86,416	10,468	96,884	
04240	New Century Academy	1,032,591	-	7,625	-	230,301	237,926	9,571	-	-	-	9,571	88,047	46,060	134,107	
04243	North Metro Flex Academy	1,032,591	-	7,625	-	57,575	65,200	9,571	-	-	-	9,571	88,047	11,515	99,562	
04244	FIT Academy	1,427,781	-	10,544	-	418,729	429,273	13,234	-	-	-	13,234	121,744	83,746	205,490	
04246	Big Picture Twin Cities	25,496	-	188	-	-	188	236	-	-	256,472	256,708	2,174	(51,294)	(49,120)	
04250	Athlos Academy of St Cloud	2,428,502	-	17,934	-	-	17,934	22,510	-	-	392,558	415,068	207,073	(78,512)	128,561	
04252	Northeast Art & Science Polytechnic Charter	38,244	-	282	-	-	282	354	-	-	20,937	21,291	3,261	(4,187)	(926)	
04253	Phoenix Academy	293,205	-	2,165	-	240,769	242,934	2,718	-	-	-	2,718	25,001	48,154	73,155	
04254	Marine Area Charter School	777,631	-	5,743	-	183,194	188,937	7,208	-	-	-	7,208	66,307	36,639	102,946	
04255	Skyline Math & Science Academy	936,981	-	6,919	-	769,415	776,334	8,685	-	-	-	8,685	79,894	153,883	233,777	
04261	SciTech Academy	541,792	-	4,001	-	439,666	443,667	5,022	-	-	-	5,022	46,197	87,933	134,130	
04263	Progeny Academy	25,496	-	188	-	-	20,937	21,125	-	-	-	21,125	236	2,174	4,187	6,361
04264	Gateway STEM Academy Charter School	650,150	-	4,801	-	533,879	538,680	6,026	-	-	-	6,026	55,437	106,776	162,213	
04265	Minnesota Wildflower Montessori School	254,961	-	1,883	-	198,897	200,780	2,363	-	-	-	2,363	21,740	39,779	61,519	
04267	Horizon Science Academy Twin Cities	6,374	-	47	-	5,234	5,281	59	-	-	-	59	543	1,047	1,590	
04268	Great Oaks Academy	12,748	-	94	-	10,468	10,562	118	-	-	-	118	1,087	2,094	3,181	

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



Teachers Retirement Association  
Schedule of Pension Amounts by Entity  
Current Reporting Period Only  
As of and For the Year Ended June 30, 2019

ID	Entity	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense		
			Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net amortization of deferred amounts from changes in proportion
04271	Aurora Waasakone Community of Learners	76,488	-	565	-	62,809	63,374	709	-	-	709	6,520	12,562	19,084
04272	Odaa Academy Science & Technology	19,122	-	141	-	15,702	15,843	177	-	-	177	1,630	3,141	4,771
05001	MN Family Career & Comm Leaders of America	89,236	-	659	-	-	659	827	-	-	827	7,609	(1,047)	6,562
05002	MN Business Professionals of America	31,870	-	235	-	-	235	295	-	5,234	6,061	2,717	-	2,717
05004	MN Delta Epsilon / DECA	31,870	-	235	-	-	235	295	-	-	295	2,717	-	2,717
06004	Freshwater Education Dist. # 6004	5,041,851	-	37,232	-	193,662	230,894	46,734	-	-	46,734	429,907	38,733	468,640
06009	St. Croix River Education District	3,805,291	-	28,101	-	3,124,766	3,152,867	35,272	-	-	35,272	324,468	624,953	949,421
06012	Zumbro Education District # 6012	3,894,527	-	28,760	-	68,043	96,803	36,099	-	-	36,099	332,077	13,609	345,686
06013	Hiawatha Valley Ed Dist. # 6013	4,149,488	-	30,643	-	162,257	192,900	38,462	-	-	38,462	353,817	32,452	386,269
06014	Runestone Area Education Dist. # 6014	2,071,557	-	15,298	-	-	15,298	19,202	-	-	19,202	176,637	(9,421)	167,216
06017	MN Transitions - Connections Academy	5,315,934	-	39,256	-	659,498	698,754	49,274	-	47,107	66,309	453,277	131,900	585,177
06026	W Central Education Dist. # 6026	1,854,840	-	13,697	-	-	13,697	17,193	-	-	17,193	158,158	(10,468)	147,690
06027	MN Valley Educ Dist. # 6027	2,626,097	-	19,393	-	-	19,393	24,342	-	-	24,342	223,921	(1,047)	222,874
06049	Riverbend Educational Dist. # 6049	3,480,215	-	25,700	-	261,706	287,406	32,259	-	5,234	32,259	296,750	52,341	349,091
06051	Goodhue County Ed Dist. # 6051	5,099,217	-	37,656	-	78,512	116,168	47,266	-	-	47,266	434,798	15,702	450,500
06067	East Metro Integration District	439,807	-	3,248	-	10,468	13,716	4,077	-	-	4,077	37,501	2,094	39,595
06070	Itasca Area Schools Collaborative	1,376,789	-	1,167	-	408,261	418,428	12,762	-	-	12,762	117,396	81,652	199,048
06076	Northland Learning Center - ISD # 6076	3,505,712	-	25,889	-	261,706	287,595	32,495	-	-	32,495	298,924	52,341	351,265
06078	Northwest Suburban ISD 6078	127,480	-	941	-	-	941	1,182	-	-	1,182	10,870	-	10,870
06079	Rum River Special Education Coop	3,308,117	-	24,429	-	2,716,505	2,740,934	30,664	-	-	30,664	282,075	543,301	825,376
06080	Minnesota's Digital Academy	293,205	-	2,165	-	-	2,165	2,718	-	-	2,718	25,001	(6,281)	18,720
06083	Southern Minnesota Education Consortium	1,415,033	-	10,450	-	507,709	518,159	13,116	-	-	13,116	120,657	101,542	222,199
06094	Cannon Valley Special Education Coop	2,358,388	-	17,416	-	230,301	247,717	21,860	-	-	21,860	201,094	46,060	247,154
06383	Benton-Stearns Educ Dist. # 6383	3,939,145	-	29,089	-	209,364	238,453	36,513	-	-	36,513	335,882	41,873	377,755
06979	Midstate Educational Dist. # 6979	2,122,549	-	15,674	-	88,980	104,654	19,674	-	-	19,674	180,985	17,796	198,781
08800037	Dept of Education	11,020,682	-	81,384	-	539,113	620,497	102,153	-	-	102,153	939,708	107,823	1,047,531
08825000	Perpich Center for Arts Education	1,332,170	-	9,838	-	-	9,838	12,348	-	-	12,348	113,591	(32,452)	81,139
08837001	Minnesota State Academies	4,219,602	-	31,160	-	177,960	209,120	39,112	-	-	39,112	359,796	35,592	395,388
09700004	Education Minnesota 09700004	325,075	-	2,401	-	-	2,401	3,013	-	5,234	8,247	27,718	(1,047)	26,671
10100011	System Office 101-11	3,473,841	-	25,653	-	130,852	156,505	32,200	-	-	32,200	296,206	26,171	322,377
10100012	Bemidji State Univ 101-12	6,469,631	-	47,776	-	-	47,776	59,968	-	-	59,968	551,650	(3,141)	548,509
10100013	Minnesota State Univ, Mankato 101-13	11,390,376	-	84,114	-	-	84,114	105,580	-	-	105,580	971,231	(69,090)	902,141
10100014	Minnesota St. University Moorhead 101-14	6,055,320	-	44,717	-	209,364	254,081	56,128	-	-	56,128	516,323	41,873	558,196
10100015	St Cloud State Univ 101-15	11,390,376	-	84,114	-	-	84,114	105,580	-	-	105,580	971,231	(43,967)	927,264
10100016	Southwest Minnesota State Univ 101-16	3,626,818	-	26,783	-	314,047	340,830	33,618	-	-	33,618	309,250	62,809	372,059
10100017	Winona State Univ 101-17	12,607,814	-	93,104	-	376,856	469,960	116,864	-	-	116,864	1,075,039	75,371	1,150,410
10100018	Metropolitan State Univ 101-18	8,796,149	-	64,957	-	251,237	316,194	81,533	-	-	81,533	750,027	50,248	800,275
10100020	Alexandria Tech College 101-20	4,946,240	-	36,526	-	-	36,526	45,848	-	-	45,848	421,754	(33,498)	388,256
10100021	Anoka Technical College 101-21	2,689,837	-	19,864	-	162,257	182,121	24,933	-	-	24,933	229,356	32,452	261,808
10100022	Central Lakes College 101-22	5,392,422	-	39,821	-	240,769	280,590	49,983	-	167,492	49,983	459,799	48,154	507,953
10100023	Dakota County Tech College 101-23	3,811,665	-	28,148	-	-	28,148	35,331	-	-	35,331	325,012	38,733	363,745
10100024	Lake Superior College 101-24	4,665,783	-	34,455	-	-	34,455	43,248	-	-	43,248	397,841	(14,656)	383,185
10100025	Hennepin Tech College 101-25	8,808,897	-	65,051	-	-	65,051	81,651	-	-	81,651	751,114	(45,013)	706,101
10100026	Ridgewater College 101-26	7,036,919	-	51,965	-	-	51,965	65,227	-	-	65,227	600,022	(25,124)	574,898
10100027	Minneapolis Comm & Tech College 101-27	7,859,168	-	58,037	-	-	58,037	72,848	-	-	72,848	670,133	(26,171)	643,962
10100028	Century Comm and Tech College 101-28	10,504,387	-	77,571	-	78,512	156,083	97,367	-	-	97,367	895,685	15,702	911,387
10100029	Northwest Tech College - Bemidji 101-29	1,204,690	-	8,896	-	-	8,896	11,166	-	-	11,166	102,721	(35,592)	67,129
10100030	Pine Tech College 101-30	1,956,824	-	14,450	-	-	14,450	18,138	-	-	18,138	166,854	(10,468)	156,386
10100031	Mesabi Range Comm & Tech College 101-31	2,989,416	-	22,076	-	151,789	173,865	27,709	-	-	27,709	254,901	30,358	285,259
10100032	Hibbing Comm College 101-32	2,817,317	-	20,805	-	-	20,805	26,114	-	-	26,114	240,226	(1,047)	239,179
10100033	Minnesota State College-SF Tech 101-33	3,199,759	-	23,629	-	-	23,629	29,659	-	5,234	31,348	272,836	(73,278)	199,558
10100034	Riverland Community College 101-34	4,519,181	-	33,373	-	157,023	190,396	41,889	-	-	41,889	385,340	31,405	416,745
10100035	South Central College 101-35	5,532,650	-	40,857	-	-	40,857	51,283	-	-	51,283	471,756	(8,375)	463,381
10100036	Minnesota West Comm & Tech College 101-36	5,258,567	-	38,833	-	219,832	258,665	48,743	-	-	48,743	448,386	43,967	492,353
10100037	St Cloud Tech College 101-37	6,577,990	-	48,576	-	-	48,576	60,973	-	-	60,973	560,890	(26,171)	534,719
10100038	St Paul College 101-38	6,692,722	-	49,424	-	502,475	551,899	62,036	-	-	62,036	570,673	100,495	671,168
10100039	Northeast Service Unit 101-39	274,083	-	2,024	-	-	2,024	2,541	-	-	2,541	23,370	(7,328)	16,042
10100040	Fond du Lac Tribal and Comm College 101-40	1,491,521	-	11,014	-	88,980	99,994	13,825	-	-	13,825	127,179	17,796	144,975
10100041	North Hennepin Comm College 101-41	6,801,080	-	50,224	-	-	50,224	63,040	-	-	63,040	579,912	14,656	594,568
10100042	Northland Community & Tech College 101-42	4,735,898	-	34,973	-	68,043	103,016	43,898	-	-	43,898	403,819	13,609	417,428
10100043	Normandale Community College 101-43	6,724,592	-	49,659	-	10,468	60,127	62,332	-	-	62,332	573,390	2,094	575,484
10100044	Inver Hills Community College 101-44	4,340,708	-	32,055	-	26,171	58,226	40,235	-	-	40,235	370,122	5,234	375,356
10100045	Itasca Community College 101-45	2,517,738	-	18,593	-	-	18,593	23,337	-	-	23,337	214,682	(11,515)	203,167
10100046	Rainy River Community College 101-46	497,174	-	3,671	-	-	3,671	4,608	-	-	4,608	42,393	(9,421)	32,972
10100048	Rochester Comm & Tech College 101-48	6,272,037	-	46,317	-	-	46,317	58,137	-	-	58,137	534,802	(28,264)	506,538
10100049	Ancka-Ramsey Comm College 101-49	7,699,817	-	56,861	-	251,237	308,098	71,371	-	-	71,371	656,546	50,248	706,794
10100050	Vermilion Comm College 101-50	1,038,965	-	7,672	-	-	7,672	9,630	-	-	9,630	88,590	(36,639)	51,951
10100051	MN State Comm and Tech College 101-51	7,317,376	-	54,036	-	204,131	258,167	67,826	-	-	67,826	623,936	40,826	664,762
	Schools Dropped During the Year	-	-	-	-	-	-	-	-	-	-	-	(568,425)	(568,425)
S0001	Minneapolis - Special School Dist. #1	433,790,369	-	3,203,382	-	-	3,203,382	4,020,893	-	-	4,020,893	36,988,310	(5,737,650)	31,250,660
CITY	City of Minneapolis	32,762,468	-	241,940	-	-	241,940	303,681	-	-	303,681	2,793,580	(303,579)	2,490,001
MSPSD														



**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, 2019**

**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 educators employed by the city of St. Paul and Minnesota State Colleges and Universities) are required to be TRA members. State university, community college, and technical college educators first employed by Minnesota State may elect TRA coverage within one year of eligible employment. Alternatively, these educators may elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State.

TRA serves 594 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, 2019, are used as the basis for determining each entity's employer proportionate share (EPS) 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, 2018) to the end of the current measurement period (June 30, 2019) 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**

*(dollars in thousands)*

	<b><u>Difference between projected and actual investment earnings</u></b>
Amortization period	5 years
Current period additions	\$58,838
Amortized in period ending June 30,	
2019	11,768
2020	11,768
2021	11,768
2022	11,768
2023	11,766

**Deferred inflows of resources**

*(dollars in thousands)*

	<b><u>Differences between expected and actual experience</u></b>
Amortization period	6 years
Current period additions	\$70,899
Amortized in period ending June 30,	
2019	11,817
2020	11,817
2021	11,817
2022	11,817
2023	11,817
2024	11,814

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2019 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.



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, 2019, calculated in accordance with GASB Statement No. 67, are shown below (in thousands).

Total pension liability (A)	\$29,250,077
Plan fiduciary net position (B)	<u>\$22,876,056</u>
Net pension liability (A-B)	\$6,374,021
Plan fiduciary net position as a percentage of the total pension liability (B/A)	78.21%

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	\$403,300
Employer contributions not related to future contribution efforts	(688)
TRA's contributions not included in allocation	<u>(486)</u>
Total employer contributions	\$402,126
Total non-employer contributions	<u>35,588</u>
Total contributions reported in the <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$437,714</u>



**NOTE 3: CHANGES OF BENEFIT AND FUNDING TERMS**

2019: None

**NOTE 4: ACTUARIAL METHODS AND ASSUMPTIONS**

The actuarial assumptions used in the July 1, 2019 actuarial funding valuation are prescribed in Minnesota Statutes 356.215, and the Standards for Actuarial Work promulgated by the Legislative Commission on Pensions and Retirement (LCPR). Many of the assumptions prescribed are based on the full experience study report, dated June 5, 2015, that covered the six-year period beginning July 1, 2008 and ending June 30, 2014. The TRA Board of Trustees authorized a review of the economic assumptions used in the actuarial valuation and the findings and recommendations were provided to them in November 2017. The Board of Trustees approved the recommendations at the December 13, 2017 board meeting and were subsequently approved by the LCPR on February 19, 2018. A four-year experience study was completed in June 2019 but it contained no significant recommended changes to the assumptions used in the 2018 funding and GASB 67-68 actuarial valuation reports.

The recommendations are reflected in the July 1, 2019 funding valuation report and in the Total Pension Liability (TPL) at the current measurement date. The total pension liability in the June 30, 2019, 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, 2019
Experience study	June 5, 2015 November 6, 2017 (economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	7.5%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year, up to 1.5% annually.

*Continued on next page*



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 discount rate used to measure the TPL as of the Measurement Date was 7.50 percent. There was no change since the Prior Measurement Date.

The projection of cash flows used to determine the discount rate assumed that plan contributions from members and employers will be made at the current contribution rate as set out in state statute and supplemental aid of \$35.58 million annually will be received, as currently provided in statute.

Based on those assumptions, the Financial Net Position (FNP) was projected to be available to make all projected future benefit payments of current TRA members. Therefore, the long-term expected rate of return on investments of 7.50% was applied to all periods of projected benefit payments to determine TPL. Projected future benefit payments for all current plan members were projected through the year 2118. The projections are not reflective of cash flows and asset accumulations that would occur on an ongoing basis, reflecting the impact of future members.

Long-Term Rate of Return:

The long-term expected rate of return on pension plan investments is reviewed regularly as part of the experience study. An experience study of the economic assumptions was prepared in 2017 that resulted in a recommendation to reduce the long-term rate of return to 7.5 percent. Generally, several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) were developed using assumptions for each major asset class, as well as estimates of variabilities and correlations, provided by TRA's investment consultant (the Minnesota State Board of Investment). These ranges were 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 then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.



Asset Allocation:

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 (Geometric Mean)
Domestic Equity	35.5%	5.10%
International Equity	17.5%	5.30%
Private Markets	25.0%	5.90%
Fixed Income	20.0%	0.75%
Unallocated cash	<u>2.0%</u>	0.00%
<b>Total</b>	<b>100.0%</b>	

Sensitivity Analysis:

The following disclosure presents the NPL of TRA to potential changes in the discount rate. The following presents the NPL of TRA, calculated using the discount rate of 7.5 percent, as well as TRA's NPL that is 1-percentage-point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate:

Sensitivity of Net Pension Liability (NPL) to Changes in the Discount Rate <i>(dollars in thousands)</i>			
	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
NPL	\$10,161,748	\$6,374,021	\$3,251,096



**NOTE 5: 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, 2019, are presented below.

*(dollars in thousands)*

Service cost	\$	476,708
Interest on the total pension liability		2,079,081
Current-period benefit changes		-
Expensed portion of current-period difference between expected and actual experience in the total pension liability		(11,817)
Expensed portion of current-period changes of assumptions		-
Member contributions		(386,669)
Projected earnings on plan investments		(1,637,937)
Expensed portion of current-period differences between actual and projected earnings on plan investments		11,768
Administrative expense		15,156
Other		<u>(2,306)</u>
Total pension expense	\$	543,984
Less TRA employer contributions and miscellaneous adjustments		<u>(486)</u>
<b>Pension expense - Schedule of Pension Amounts by Entity, current reporting period only</b>	<b>\$</b>	<b><u>543,498</u></b>

**NOTE 6: 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, 2019. The supporting actuarial information can be found in the GASB 67-68 report. Both reports can be obtained at <https://minnesotatra.org/wp-content/uploads/2020/01/2019-MN-TRA-GASB-67-68-Combined.pdf>