

A Pension Trust Fund of the State of Minnesota

2018

**Employer and Non-Employer
GASB 68 Schedules & Notes**



**Teachers
Retirement
Association**

for fiscal year ended June 30, 2018



JULIE BLAHA
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Teachers Retirement Association
St. Paul, Minnesota

Report on the Schedules

We have audited the accompanying schedule of employer and non-employer allocations of the Teachers Retirement Association as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by entity, current reporting period only, of the Teachers Retirement Association as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

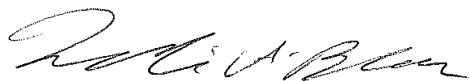
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and non-employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the Teachers Retirement Association as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Restriction on Use

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



JULIE BLAHA
STATE AUDITOR



GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

May 9, 2019

Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00001	Aitkin - ISD #1	\$ 430,646	0.1039%
00002	Hill City - ISD #2	143,777	0.0347%
00004	McGregor - ISD #4	180,371	0.0435%
00006	South St Paul Special School Dist #6	1,445,914	0.3489%
00011	Anoka-Hennepin - ISD #11	17,618,219	4.2518%
00012	Centennial - ISD #12	2,526,810	0.6098%
00013	Columbia Heights - ISD #13	1,367,140	0.3299%
00014	Fridley - ISD #14	1,412,773	0.3409%
00015	St Francis - ISD #15	1,850,660	0.4466%
00016	Spring Lake Park - ISD #16	2,022,309	0.4880%
00022	Detroit Lakes - ISD #22	1,283,605	0.3098%
00023	Frazee-Vergas Public Schools	364,823	0.0880%
00031	Bemidji - ISD #31	2,021,979	0.4880%
00032	Blackduck - ISD #32	221,340	0.0534%
00036	Kelliher - ISD #36	135,030	0.0326%
00038	Red Lake - ISD #38	875,931	0.2114%
00047	Sauk Rapids - ISD #47	1,606,847	0.3878%
00051	Foley - ISD #51	677,795	0.1636%
00075	St Clair - ISD #75	240,132	0.0580%
00077	Mankato - ISD #77	3,545,082	0.8555%
00081	Comfrey Public School ISD #81	74,467	0.0180%
00084	Sleepy Eye - ISD #84	217,666	0.0525%
00085	Springfield - ISD #85	223,804	0.0540%
00088	New Ulm - ISD #88	762,433	0.1840%
00091	Barnum - ISD #91	313,575	0.0757%
00093	Carlton - ISD #93	165,672	0.0400%
00094	Cloquet - ISD #94	1,079,561	0.2605%
00095	Cromwell - ISD #95	114,948	0.0277%
00097	Moose Lake - ISD #97	243,378	0.0587%
00099	Esko - ISD #99	423,952	0.1023%
00100	Wrenshall - ISD #100	149,550	0.0361%
00108	Central School District - ISD #108	369,564	0.0892%
00110	Waconia - ISD #110	1,554,102	0.3751%
00111	Watertown-Mayer - ISD #111	540,546	0.1305%
00112	Eastern Carver County Schools - ISD #112	4,335,955	1.0464%
00113	Walker-Hackensack - ISD #113	331,096	0.0799%
00115	Cass Lake - ISD #115	605,154	0.1460%
00116	Pillager - ISD #116	357,210	0.0862%
00118	Northland Community Schools - ISD # 118	174,255	0.0421%
00129	Montevideo - ISD #129	638,934	0.1542%
00138	North Branch - ISD #138	1,006,933	0.2430%
00139	Rush City - ISD #139	509,536	0.1230%
00146	Barnesville - ISD #146	293,701	0.0709%
00150	Hawley - ISD #150	361,975	0.0874%
00152	Moorhead - ISD #152	2,612,598	0.6305%
00162	Bagley - ISD #162	341,019	0.0823%
00166	Cook County - ISD #166	186,351	0.0450%
00173	Mountain Lake - ISD #173	190,908	0.0461%
00177	Windom - ISD #177	410,589	0.0991%
00181	Brainerd - ISD #181	2,658,114	0.6415%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00182	Crosby-Ironton - ISD #182	365,930	0.0883%
00186	Pequot Lakes - ISD #186	542,329	0.1309%
00191	Burnsville - ISD #191	4,326,259	1.0441%
00192	Farmington - ISD #192	2,838,119	0.6849%
00194	Lakeville - ISD #194	4,541,312	1.0960%
00195	Randolph - ISD #195	213,931	0.0516%
00196	Rosemount-Apple Valley-Eagan - ISD #196	13,222,272	3.1910%
00197	West St Paul - ISD #197	2,386,625	0.5760%
00199	Inver Grove Heights - ISD #199	1,448,093	0.3495%
00200	Hastings - ISD #200	1,667,407	0.4024%
00203	Hayfield - ISD #203	256,223	0.0618%
00204	Kasson-Mantorville - ISD #204	698,792	0.1686%
00206	Alexandria - ISD #206	1,608,038	0.3881%
00213	Osakis - ISD #213	284,362	0.0686%
00227	Chatfield - ISD #227	306,118	0.0739%
00229	Lanesboro - ISD #229	139,057	0.0336%
00238	Mabel-Canton - ISD #238	106,964	0.0258%
00239	Rushford - ISD #239	276,593	0.0668%
00241	Albert Lea - ISD #241	1,579,584	0.3812%
00242	Alden - ISD #242	188,536	0.0455%
00246	Central MN ERDC # 246	19,835	0.0048%
00252	Cannon Falls - ISD #252	394,456	0.0952%
00253	Goodhue - ISD #253	211,676	0.0511%
00255	Pine Island - ISD #255	463,452	0.1118%
00256	Red Wing - ISD #256	965,064	0.2329%
00261	Ashby - ISD #261	90,554	0.0219%
00264	Herman - ISD #264	62,650	0.0151%
00270	Hopkins - ISD #270	3,396,397	0.8197%
00271	Bloomington - ISD #271	5,427,459	1.3098%
00272	Eden Prairie - ISD #272	4,112,569	0.9925%
00273	Edina - ISD #273	4,003,368	0.9661%
00276	Minnetonka - ISD #276	4,780,712	1.1537%
00277	Westonka - ISD #277	1,006,864	0.2430%
00278	Orono - ISD #278	1,249,720	0.3016%
00279	Osseo - ISD #279	9,731,753	2.3486%
00280	Richfield - ISD #280	2,014,942	0.4863%
00281	Robbinsdale - ISD #281	5,937,017	1.4328%
00282	St Anthony - ISD #282	709,534	0.1712%
00283	St Louis Park - ISD #283	2,256,613	0.5446%
00284	Wayzata - ISD #284	5,026,538	1.2131%
00286	Brooklyn Center - ISD #286	978,829	0.2362%
00287	Interm School District #287	2,204,950	0.5321%
00288	Southwest Metro Intermediate District	539,779	0.1303%
00294	Houston - ISD #294	558,897	0.1349%
00297	Spring Grove - ISD #297	133,330	0.0322%
00299	Caledonia - ISD #299	269,112	0.0649%
00300	LaCrescent - ISD #300	402,906	0.0972%
00306	Laporte - ISD #306	117,941	0.0285%
00308	Nevis - ISD #308	219,118	0.0529%
00309	Park Rapids - ISD #309	555,800	0.1341%

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As of and for the Year Ended June 30, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00314	Braham - ISD #314	244,638	0.0590%
00316	Greenway Schools - ISD #316	373,013	0.0900%
00317	Deer River - ISD #317	427,649	0.1032%
00318	Grand Rapids - ISD #318	1,665,680	0.4020%
00319	Nashwauk-Keewatin - ISD #319	234,076	0.0565%
00330	Heron Lake-Okabena - ISD #330	120,339	0.0290%
00332	Mora - ISD #332	644,332	0.1555%
00333	Ogilvie - ISD #333	188,556	0.0455%
00345	New London-Spicer - ISD #345	588,271	0.1420%
00347	Willmar - ISD #347	1,664,504	0.4017%
00356	Lancaster - ISD #356	78,866	0.0190%
00361	International Falls - ISD #361	374,606	0.0904%
00362	Littlefork - Big Falls - ISD #362	114,332	0.0276%
00363	So Koochiching-Rainy River - ISD #363	159,111	0.0384%
00378	Dawson - ISD #378	226,266	0.0546%
00381	Lake Superior - ISD #381	608,927	0.1470%
00382	Northwest Reg Intrdst Council # 382	48,722	0.0118%
00390	Lake of the Woods - ISD #390	179,903	0.0434%
00391	Cleveland - ISD #391	164,554	0.0397%
00397	Lake Agassiz Spec Ed Coop # 397	64,603	0.0156%
00398	Midwest Spec Ed Coop # 398	82,908	0.0200%
00402	Hendricks - ISD #402	74,906	0.0181%
00403	Ivanhoe - ISD #403	30,342	0.0073%
00404	Lake Benton - ISD #404	48,770	0.0118%
00413	Marshall - ISD #413	1,058,963	0.2556%
00414	Minneota - ISD #414	187,004	0.0451%
00415	Lynd - ISD #415	69,877	0.0169%
00423	Hutchinson - ISD #423	1,108,435	0.2675%
00424	Lester Prairie - ISD #424	144,354	0.0348%
00432	Mahnomen - ISD #432	270,251	0.0652%
00435	Waubun - ISD #435	267,975	0.0647%
00441	Marshall County Central - ISD #441	161,558	0.0390%
00447	Grygla - ISD #447	86,708	0.0209%
00458	Truman - ISD #458	95,076	0.0229%
00463	Eden Valley - Watkins - ISD #463	323,526	0.0781%
00465	Litchfield - ISD #465	564,034	0.1361%
00466	Dassel-Cokato - ISD #466	783,865	0.1892%
00473	Isle - ISD #473	159,610	0.0385%
00477	Princeton - ISD #477	1,160,903	0.2802%
00480	Onamia - ISD #480	285,942	0.0690%
00482	Little Falls - ISD #482	978,855	0.2362%
00484	Pierz - ISD #484	399,755	0.0965%
00485	Royalton - ISD #485	282,379	0.0681%
00486	Swanville - ISD #486	103,496	0.0250%
00487	Upsala - ISD #487	120,589	0.0291%
00492	Austin - ISD #492	2,098,583	0.5065%
00495	Grand Meadow - ISD #495	179,488	0.0433%
00497	Lyle - ISD #497	102,682	0.0248%
00499	LeRoy - ISD #499	115,677	0.0279%
00500	Southland - ISD #500	194,870	0.0470%

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Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00505	Fulda - ISD #505	146,868	0.0354%
00507	Nicollet - ISD #507	135,745	0.0328%
00508	St Peter - ISD #508	788,180	0.1902%
00511	Adrian - ISD #511	180,001	0.0434%
00514	Ellsworth - ISD #514	68,662	0.0166%
00518	Worthington - ISD #518	1,297,953	0.3132%
00531	Byron - ISD #531	675,420	0.1630%
00533	Dover-Eyota - ISD #533	387,728	0.0936%
00534	Stewartville - ISD #534	688,747	0.1662%
00535	Rochester - ISD #535	7,485,871	1.8066%
00542	Battle Lake Public Schools - ISD # 542	158,342	0.0382%
00544	Fergus Falls - ISD #544	865,261	0.2088%
00545	Henning - ISD #545	141,021	0.0340%
00547	Parkers Prairie - ISD #547	192,589	0.0465%
00548	Pelican Rapids - ISD #548	368,610	0.0890%
00549	Perham - ISD #549	513,849	0.1240%
00550	Underwood - ISD #550	183,768	0.0443%
00553	New York Mills - ISD #553	228,272	0.0551%
00561	Goodridge - ISD #561	89,215	0.0215%
00564	Thief River Falls Public Schools # 564	726,393	0.1753%
00577	Willow River - ISD #577	175,630	0.0424%
00578	Pine City - ISD #578	621,288	0.1499%
00581	Edgerton - ISD #581	163,894	0.0396%
00592	Climax - ISD #592	83,721	0.0202%
00593	Crookston - ISD #593	461,699	0.1114%
00595	East Grand Forks - ISD #595	655,679	0.1582%
00599	Fertile-Beltrami - ISD #599	185,749	0.0448%
00600	Fisher - ISD #600	104,995	0.0253%
00601	Fosston - ISD #601	260,273	0.0628%
00621	Mounds View - ISD #621	4,904,141	1.1835%
00622	North St Paul-Maplewood - ISD #622	4,426,092	1.0682%
00623	Roseville - ISD #623	3,519,251	0.8493%
00624	White Bear Lake - ISD #624	3,941,817	0.9513%
00630	Red Lake Falls - ISD #630	162,238	0.0392%
00635	Milroy - ISD #635	15,759	0.0038%
00640	Wabasso - ISD #640	149,992	0.0362%
00656	Faribault - ISD #656	1,625,274	0.3922%
00659	Northfield - ISD #659	1,787,393	0.4314%
00671	Hills-Beaver Creek - ISD #671	125,257	0.0302%
00676	Badger - ISD #676	102,739	0.0248%
00682	Roseau - ISD #682	418,279	0.1009%
00690	Warroad - ISD #690	353,310	0.0853%
00695	Chisholm - ISD #695	260,706	0.0629%
00696	Ely - ISD #696	198,325	0.0479%
00698	Floodwood - ISD #698	104,677	0.0253%
00700	Hermantown - ISD #700	690,517	0.1666%
00701	Hibbing - ISD #701	861,539	0.2079%
00704	Proctor - ISD #704	720,386	0.1739%
00706	Virginia - ISD #706	607,358	0.1466%
00707	Nett Lake - ISD #707	33,656	0.0081%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00709	Duluth - ISD #709	3,436,374	0.8293%
00712	Mountain Iron-Buhl - ISD #712	192,644	0.0465%
00716	Belle Plaine - ISD #716	480,192	0.1159%
00717	Jordan - ISD #717	720,301	0.1738%
00719	Prior Lake - ISD #719	3,249,375	0.7842%
00720	Shakopee - ISD #720	3,400,773	0.8207%
00721	New Prague - ISD #721	1,534,609	0.3703%
00726	Becker - ISD #726	1,058,772	0.2555%
00727	Big Lake - ISD #727	1,067,944	0.2577%
00728	Elk River - ISD #728	4,966,351	1.1985%
00738	Holdingford - ISD #738	326,985	0.0789%
00739	Kimball - ISD #739	249,390	0.0602%
00740	Melrose - ISD #740	473,533	0.1143%
00741	Paynesville - ISD #741	386,931	0.0934%
00742	St Cloud - ISD #742	4,595,668	1.1091%
00743	Sauk Centre - ISD #743	397,077	0.0958%
00745	Albany - ISD #745	731,187	0.1765%
00748	Sartell - ISD #748	1,423,050	0.3434%
00750	Rocori - ISD #750	766,599	0.1850%
00756	Blooming Prairie - ISD #756	295,747	0.0714%
00761	Owatonna - ISD #761	1,984,941	0.4790%
00763	Medford - ISD #763	282,243	0.0681%
00768	Hancock - ISD #768	115,593	0.0279%
00771	Chokio-Alberta - ISD #771	76,253	0.0184%
00775	Kerkhoven-Murdock-Sunburg - ISD #775	240,838	0.0581%
00777	Benson - ISD #777	343,015	0.0828%
00786	Bertha-Hewitt - ISD #786	169,942	0.0410%
00787	Browerville - ISD #787	205,041	0.0495%
00801	Browns Valley - ISD #801	56,435	0.0136%
00803	Wheaton - ISD #803	166,476	0.0402%
00811	Wabasha-Kellogg - ISD #811	226,263	0.0546%
00813	Lake City - ISD #813	450,192	0.1086%
00815	Prinsburg - ISD #815	16,587	0.0040%
00818	Verndale - ISD #818	182,532	0.0441%
00820	Sebeka - ISD #820	206,778	0.0499%
00821	Menahga - ISD #821	316,988	0.0765%
00829	Waseca - ISD #829	725,810	0.1752%
00831	Forest Lake - ISD #831	2,263,182	0.5462%
00832	Mahtomedi - ISD #832	1,386,184	0.3345%
00833	South Washington County - ISD #833	8,123,081	1.9604%
00834	Stillwater - ISD #834	3,240,632	0.7821%
00836	Butterfield - ISD #836	96,080	0.0232%
00837	Madelia - ISD #837	211,050	0.0509%
00840	St James - ISD #840	423,212	0.1021%
00846	Breckenridge - ISD #846	252,741	0.0610%
00850	Rothsay - ISD #850	94,460	0.0228%
00852	Campbell-Tintah - ISD #852	67,601	0.0163%
00857	Lewiston - ISD #857	282,746	0.0682%
00858	St Charles - ISD #858	379,863	0.0917%
00861	Winona Area Public Schools - ISD #861	1,328,194	0.3205%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
00876	Annandale - ISD #876	664,732	0.1604%
00877	Buffalo - ISD #877	2,185,086	0.5273%
00879	Delano - ISD #879	854,728	0.2063%
00881	Maple Lake - ISD #881	283,735	0.0685%
00882	Monticello - ISD #882	1,946,154	0.4697%
00883	Rockford - ISD #883	557,917	0.1346%
00885	St Michael - ISD #885	2,242,344	0.5411%
00891	Canby - ISD #891	190,559	0.0460%
00911	Cambridge-Isanti - ISD #911	2,036,409	0.4915%
00912	Milaca - ISD #912	738,097	0.1781%
00914	Ulen - Hitterdal -ISD #914	120,163	0.0290%
00915	Southern Plains #915	207,939	0.0502%
00916	NE Metro Interm School Dist #916	1,490,472	0.3597%
00917	Interm School District #917	945,785	0.2282%
00920	Metro ECSU # 920	51,342	0.0124%
00921	Southeast Service Coop # 921	56,640	0.0137%
00922	South Central Serv Coop # 922	49,190	0.0119%
00923	Resource Training and Solutions # 923	78,295	0.0189%
00924	North Central Service Coop # 924	80,289	0.0194%
00925	Sourcewell Technology #925	40,177	0.0097%
00926	Lakes Country Serv Coop # 926	160,363	0.0387%
00927	Northeast Service Coop # 927	24,708	0.0060%
00928	Northwest MN Service Co-op # 928	93,545	0.0226%
00935	Fergus Falls Spec Ed Coop # 935	149,599	0.0361%
00938	Meeker & Wright Spec Ed Coop #938	256,285	0.0618%
00966	Wright Technical Ctr # 966	109,511	0.0264%
00978	MN Valley Coop Ctr #978	124,301	0.0300%
00985	Pine to Prairie Coop Ctr # 985	5,700	0.0014%
00991	SW/W Central Service Cooperative # 991	831,021	0.2006%
00997	Area Special Educ Coop # 997	122,069	0.0295%
00998	Bemidji Reg Interdist Council # 998	281,989	0.0681%
02071	Lake Crystal-Wellcome Memorial ISD #2071	303,824	0.0733%
02125	Triton Schools - ISD #2125	396,418	0.0957%
02134	United South Central - ISD #2134	287,309	0.0693%
02135	Maple River - ISD #2135	346,687	0.0837%
02137	Kingsland - ISD #2137	208,254	0.0503%
02142	St Louis County Schools - ISD # 2142	833,106	0.2011%
02143	Waterville-Elysian-Morristown ISD #2143	298,027	0.0719%
02144	Chisago Lakes Area - ISD #2144	1,258,071	0.3036%
02149	Minnewaska Area - ISD #2149	500,350	0.1208%
02154	Eveleth-Gilbert - ISD #2154	325,634	0.0786%
02155	Wadena-Deer Creek - ISD #2155	367,162	0.0886%
02159	Buffalo Lake-Hector - ISD #2159	188,367	0.0455%
02164	Dilworth-Glyndon-Felton - ISD #2164	630,181	0.1521%
02165	Hinckley-Finlayson - ISD #2165	375,097	0.0905%
02167	Lakeview - ISD #2167	248,676	0.0600%
02168	NRHEG - ISD #2168	330,011	0.0796%
02169	Murray County Central - ISD #2169	272,731	0.0658%
02170	Staples-Motley - ISD #2170	369,777	0.0892%
02171	Kittson Central - ISD #2171	116,456	0.0281%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
02172	Kenyon-Wanamingo - ISD #2172	271,304	0.0655%
02174	Pine River-Backus - ISD #2174	358,986	0.0866%
02176	Warren-Alvarado-Oslo - ISD #2176	187,290	0.0452%
02180	MACCRAY - ISD #2180	270,985	0.0654%
02184	Luverne - ISD #2184	493,469	0.1191%
02190	Yellow Medicine East - ISD #2190	269,912	0.0651%
02198	Fillmore Central - ISD #2198	211,380	0.0510%
02215	Norman County East - ISD #2215	117,352	0.0283%
02310	Sibley East - ISD #2310	429,207	0.1036%
02311	Clearbrook-Gonvick - ISD #2311	159,348	0.0385%
02342	West Central Area - ISD #2342	293,410	0.0708%
02358	Tri-County - ISD #2358	93,809	0.0226%
02364	Belgrade-Brooten-Elrosa - ISD #2364	240,326	0.0580%
02365	Gibbon-Fairfax-Winthrop - ISD #2365	303,428	0.0732%
02396	Atwater-Cosmos-Grove City - ISD #2396	349,968	0.0845%
02397	Le Sueur-Henderson - ISD #2397	344,043	0.0830%
02448	Martin County West - ISD #2448	275,880	0.0666%
02527	Norman County West - ISD #2527	107,874	0.0260%
02534	BOLD - ISD #2534	245,325	0.0592%
02536	Granada-Huntley-E Chain - ISD #2536	85,541	0.0206%
02580	East Central - ISD #2580	282,999	0.0683%
02609	Win-E-Mac - ISD #2609	147,067	0.0355%
02683	Greenbush-Middle River - ISD #2683	154,610	0.0373%
02687	Howard Lake-Waverly-Winsted - ISD #2687	447,224	0.1079%
02689	Pipestone Area Schools - ISD #2689	410,191	0.0990%
02711	Mesabi East - ISD #2711	343,640	0.0829%
02752	Fairmont-Ceylon - ISD #2752	585,136	0.1412%
02753	Long Prairie-Grey Eagle - ISD #2753	345,324	0.0833%
02754	Cedar Mountain - ISD #2754	163,756	0.0395%
02769	Morris Area Schools - ISD #2769	378,161	0.0913%
02805	Zumbrota-Mazeppa - ISD #2805	417,923	0.1009%
02835	Janesville-Waldorf-Pemberton - ISD #2835	243,356	0.0587%
02853	Lac qui Parle Valley - ISD #2853	353,299	0.0853%
02854	Ada-Borup - ISD #2854	194,209	0.0469%
02856	Stephen-Argyle - ISD #2856	123,447	0.0298%
02859	Glencoe-Silver Lake - ISD #2859	564,613	0.1363%
02860	Blue Earth Area Public Schools # 2860	472,873	0.1141%
02884	Red Rock Central - ISD #2884	156,404	0.0377%
02886	Glenville-Emmons - ISD #2886	95,338	0.0230%
02888	Clinton-Graceville-Beardsley - ISD #2888	123,430	0.0298%
02889	Lake Park-Audubon District - ISD #2889	239,204	0.0577%
02890	Renville County West - ISD #2890	232,630	0.0561%
02895	Jackson County Central Schools ISD #2895	488,162	0.1178%
02897	Redwood Area Schools - ISD # 2897	428,475	0.1034%
02898	Westbrook-Walnut Grove Public School2898	170,257	0.0411%
02899	Plainview-Elgin-Millville ISD #2899	516,456	0.1246%
02902	RTR Public School #2902	177,219	0.0428%
02903	Ortonville Public School #2903	206,131	0.0497%
02904	Tracy Area School District #2904	266,150	0.0642%
02905	Tri-City United ISD #2905	692,713	0.1672%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
02906	Red Lake County Central - ISD #2906	162,158	0.0391%
02907	Round Lake/Brewster - ISD #2907	90,333	0.0218%
02908	Brandon/Evansville - ISD #2908	161,972	0.0391%
03333	Pine Point - ISD #3333	49,847	0.0120%
04000	City Academy	46,822	0.0113%
04001	Bluffview Montessori	59,152	0.0143%
04003	New Heights School	51,014	0.0123%
04004	Cedar-Riverside Community School	82,967	0.0200%
04005	Metro Deaf School	188,941	0.0456%
04007	New Country Charter School	72,963	0.0176%
04008	PACT Charter School	164,203	0.0396%
04011	Athlos Leadership Academy	270,184	0.0652%
04015	Community of Peace	294,632	0.0711%
04016	World Learner School	65,607	0.0158%
04017	MN Transitions Charter School	495,447	0.1196%
04018	Achieve Language Academy	152,204	0.0367%
04020	Duluth Edison Charter School	579,488	0.1398%
04025	Cyber Village Academy	107,560	0.0260%
04026	ECHO Charter School	42,866	0.0103%
04027	Higher Ground	178,740	0.0431%
04029	St Paul City School	153,336	0.0370%
04030	Odyssey Academy	8,754	0.0021%
04031	Jennings Experiential High School	28,889	0.0070%
04032	Harvest Preparatory Academy	98,669	0.0238%
04035	Life Prep Academy	112,422	0.0271%
04036	Face to Face Academy	49,322	0.0119%
04038	Sojourner Truth Academy	156,244	0.0377%
04039	High School for Recording Arts	71,346	0.0172%
04043	Math & Science Academy	133,257	0.0322%
04049	Northwest Passage High School	62,976	0.0152%
04050	Lafayette Charter School	24,990	0.0060%
04053	North Lakes Academy	138,745	0.0335%
04054	LaCrescent Montessori Academy	28,966	0.0070%
04055	Nerstrand Elementary School	40,095	0.0097%
04056	Rosa Parks Charter High School Total	28,215	0.0068%
04057	El Colegio Charter School	45,307	0.0109%
04058	Schoolcraft Learning Community	61,101	0.0147%
04059	Crosslake Community School	89,912	0.0217%
04064	Riverway Learning Community	36,353	0.0088%
04066	Kato Public Charter School	25,533	0.0062%
04067	Aurora Charter School	138,908	0.0335%
04068	Excell Academy for Higher Learning	133,177	0.0321%
04070	HOPE Community Academy	177,333	0.0428%
04073	Academia Cesar Chavez	176,802	0.0427%
04074	AFSA High School	132,359	0.0319%
04075	Avalon School	116,774	0.0282%
04077	Twin Cities International Elem. School	192,217	0.0464%
04078	MN International Middle School	127,682	0.0308%
04079	Friendship Academy of Fine Arts	43,427	0.0105%
04080	Pillager Area Charter School	12,325	0.0030%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
04081	Discovery Public School of Faribault	26,584	0.0064%
04082	BlueSky Charter School	228,138	0.0551%
04083	Ridgeway Community School	28,926	0.0070%
04084	North Shore Community School	101,639	0.0245%
04085	Harbor City International	88,398	0.0213%
04087	SAGE Academy	24,873	0.0060%
04088	Urban Academy	94,100	0.0227%
04089	New City School	85,646	0.0207%
04090	Prairie Creek Community School	66,432	0.0160%
04091	Arcadia Charter School	50,923	0.0123%
04092	Watershed High School	26,980	0.0065%
04093	New Century Charter School	46,335	0.0112%
04095	Trio Wolf Creek Distance Learning	60,553	0.0146%
04097	Partnership Academy, Inc.	136,594	0.0330%
04098	Nova Classical Academy	280,276	0.0676%
04100	Great Expectations School	35,182	0.0085%
04102	Mn Internship Center	124,113	0.0300%
04103	Hmong Academy	551,623	0.1331%
04104	Paladin Academy (Liberty High School)	54,503	0.0132%
04105	Great River School	182,003	0.0439%
04106	Trek North High School	95,321	0.0230%
04107	Voyageurs Expeditionary School	49,678	0.0120%
04110	Performing Institute of Minnesota Arts High School	122,824	0.0296%
04111	Augsburg Academy for Health Careers	36,863	0.0089%
04112	St Paul Conservatory for Performing Arts	149,477	0.0361%
04113	Spero Academy	122,462	0.0296%
04116	Lakes International Language Academy	304,078	0.0734%
04118	Kaleidoscope Charter School	217,911	0.0526%
04119	Academic Arts High School	41,962	0.0101%
04120	St Croix Preparatory School	319,516	0.0771%
04121	UBAH Medical Academy	104,884	0.0253%
04122	Eagle Ridge Academy	383,282	0.0925%
04124	Beacon Academy	160,521	0.0387%
04126	Prairie Seeds Academy	214,931	0.0519%
04127	TEAM Academy	50,998	0.0123%
04131	Metro School Charter Total	114,079	0.0275%
04132	Twin Cities Academy High School	193,099	0.0466%
04135	Rochester Math and Science Academy	109,150	0.0263%
04137	Swan River Montessori	49,787	0.0120%
04138	MILROY Area Charter School	15,592	0.0038%
04139	LoveWorks Academy	36,992	0.0089%
04140	Yinghua Academy	212,910	0.0514%
04142	Stride Academy	120,474	0.0291%
04143	New Millennium Academy	191,380	0.0462%
04144	Green Isle Community School	15,431	0.0037%
04145	Birch Grove Charter School	12,918	0.0031%
04146	Northern Lights Community School	52,227	0.0126%
04150	Minnesota Online High School	72,325	0.0175%
04151	EdVisions Off-Campus Charter School	43,405	0.0105%
04152	Twin Cities German Immersion School	171,567	0.0414%

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, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
04153	Dugsi Academy	129,499	0.0313%
04155	Naytahwaush Community School	60,930	0.0147%
04159	Seven Hills Classical	290,933	0.0702%
04160	Spectrum HS	200,613	0.0484%
04161	New Discoveries Montessori Academy	71,381	0.0172%
04162	Southside Family Charter School	40,257	0.0097%
04163	Learning for Leadership CS	86,284	0.0208%
04164	Laura Jeffrey Academy	61,590	0.0149%
04166	East Range Academy of Tech and Science	63,447	0.0153%
04167	International Spanish Language Academy	74,434	0.0180%
04168	Glacial Hills Elementary School	46,429	0.0112%
04169	Stonebridge Community School	102,925	0.0248%
04170	Hiawatha Academies	548,483	0.1324%
04171	Noble Academy	188,958	0.0456%
04172	Clarkfield Area Charter School	19,628	0.0047%
04177	Minisinaakwaang Leadership Academy	17,989	0.0043%
04178	Lincoln International Charter School	59,479	0.0144%
04181	Community School of Excellence	273,524	0.0660%
04183	Lionsgate Academy	275,685	0.0665%
04184	Aspen Academy	158,766	0.0383%
04185	DaVinci Academy of Art and Science	185,440	0.0448%
04186	Global Academy, Inc.	165,262	0.0399%
04187	Natural Science Academy	20,787	0.0050%
04188	Cologne Academy	226,430	0.0546%
04189	Bright Water Elementary Charter School	53,388	0.0129%
04190	River's Edge Academy	31,100	0.0075%
04191	KIPP Minnesota	178,323	0.0430%
04192	Best Academy	198,053	0.0478%
04193	College Prep Elementary	123,933	0.0299%
04194	Cannon River STEM School	113,487	0.0274%
04195	Oshki Ogimaag Charter School	19,453	0.0047%
04198	Discovery Woods Montessori	32,015	0.0077%
04199	Parnassus Preparatory School	294,721	0.0711%
04200	Step Academy	122,145	0.0295%
04201	Cornerstone Montessori Elementary School	32,361	0.0078%
04204	Rochester STEM Academy	32,322	0.0078%
04205	Hennepin Elementary School	144,081	0.0348%
04207	Vermilion Country School	15,757	0.0038%
04208	Nasha Shkola Charter School	36,144	0.0087%
04209	Mastery School	82,168	0.0198%
04210	Upper Mississippi Academy	99,442	0.0240%
04212	West Side Summit Charter School	48,866	0.0118%
04213	Prodeo Academy	137,806	0.0333%
04215	Sejong Academy	56,454	0.0136%
04217	Technical Academies of Minnesota	49,263	0.0119%
04218	Venture Academy	141,450	0.0341%
04219	Northeast College Prep Charter School	113,892	0.0275%
04220	Agamim Hebrew Language School	57,087	0.0138%
04221	Discovery Charter School	55,768	0.0135%
04223	Saint Cloud Math and Science Academy	73,139	0.0177%

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Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
04224	Star of the North Academy	50,391	0.0122%
04225	Universal Academy Charter School	69,806	0.0168%
04226	Bdote Learning Center	47,274	0.0114%
04227	Art and Science Academy	130,416	0.0315%
04228	Woodbury Leadership Academy	57,784	0.0139%
04229	Jane Goodall Environmental Sciences Acad	34,409	0.0083%
04230	Minnesota Excellence in Learning Academy	65,930	0.0159%
04231	Minnesota Math and Science Academy	151,849	0.0366%
04232	Success Academy School	29,764	0.0072%
04233	Level Up Academy Charter School	42,333	0.0102%
04235	Flex Academy of Minnesota	1,150	0.0003%
04237	Career Pathways	34,760	0.0084%
04238	Rochester Beacon Academy	122,648	0.0296%
04239	TESFA International School	61,568	0.0149%
04240	New Century Academy	48,798	0.0118%
04243	North Metro Flex Academy	62,375	0.0151%
04243	FIT Academy	59,682	0.0144%
04246	Big Picture Twin Cities-Phillips Community School	22,026	0.0053%
04248	TRUTH Preparatory	4,195	0.0010%
04249	Sankofa Underground North Academy	408	0.0001%
04250	Athlos Academy of St Cloud	189,118	0.0456%
04251	Apex Academy	2,574	0.0006%
04252	Northeast Art & Science Polytechnic Char	4,225	0.0010%
04254	Marine Area Charter School	36,149	0.0087%
04261	SciTech Academy	273	0.0001%
04265	Minnesota Wildflower Montessori School	717	0.0002%
05001	MN Family Career & Comm Leaders of Amer	6,141	0.0015%
05002	MN Business Professionals of America	2,143	0.0005%
05004	MN Delta Epsilon / DECA	2,110	0.0005%
06004	Freshwater Education Dist # 6004	312,535	0.0754%
06012	Zumbro Education District # 6012	247,986	0.0598%
06013	Hiawatha Valley Ed Dist # 6013	256,989	0.0620%
06014	Runestone Area Education Dist # 6014	138,454	0.0334%
06017	MN Transitions - Connections Academy	293,407	0.0708%
06026	W Central Education Dist # 6026	124,701	0.0301%
06027	MN Valley Educ Dist # 6027	171,097	0.0413%
06049	Riverbend Educational Dist # 6049	205,344	0.0496%
06051	Goodhue County Ed Dist # 6051	325,441	0.0785%
06067	East Metro Integration District	27,938	0.0067%
06070	Itasca Area Schools Collaborative	57,213	0.0138%
06076	Northland Learning Center - ISD # 6076	207,067	0.0500%
06078	Northwest Suburban ISD 6078	8,261	0.0020%
06080	Minnesota's Digital Academy	21,469	0.0052%
06083	Southern Minnesota Education Consortium	51,669	0.0125%
06094	Cannon Valley Special Education Coop	135,220	0.0326%
06383	Benton-Stearns Educ Dist # 6383	239,308	0.0578%
06979	Midstate Educational Dist # 6979	131,059	0.0316%
8800037	Dept of Education	673,699	0.1626%
8825000	Perpich Center for Arts Education	99,618	0.0240%
8837001	Minnesota State Academies	260,316	0.0628%

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Teachers Retirement Association
Schedule of Employer and Non-Employer Allocations
As of and for the Year Ended June 30, 2018

ID	Entity	Employer Contributions	Entity Allocation Percentage
9700004	Education Minnesota 09700004	21,537	0.0052%
10100011	System Office 101-11	215,587	0.0520%
10100012	Bemidji State Univ 101-12	422,015	0.1018%
10100013	Minnesota State Univ, Mankato 101-13	767,909	0.1853%
10100014	Minnesota St. University Moorhead 101-14	376,989	0.0910%
10100015	St Cloud State Univ 101-15	758,034	0.1829%
10100016	Southwest Minnesota State Univ 101-16	211,096	0.0509%
10100017	Winona State Univ 101-17	789,784	0.1906%
10100018	Metropolitan State Univ 101-18	552,133	0.1332%
10100020	Alexandria Tech College 101-20	334,839	0.0808%
10100021	Anoka Technical College 101-21	161,979	0.0391%
10100022	Central Lakes College 101-22	331,354	0.0800%
10100023	Dakota County Tech College 101-23	232,422	0.0561%
10100024	Lake Superior College 101-24	309,159	0.0746%
10100025	Hennepin Tech College 101-25	590,663	0.1425%
10100026	Ridgewater College 101-26	467,376	0.1128%
10100027	Minneapolis Comm & Tech College 101-27	521,300	0.1258%
10100028	Century Comm and Tech College 101-28	676,812	0.1633%
10100029	Northwest Tech College - Bemidj 101-29	92,382	0.0223%
10100030	Pine Tech College 101-30	131,260	0.0317%
10100031	Mesabi Range Comm & Tech College 101-31	182,395	0.0440%
10100032	Hibbing Comm College 101-32	183,677	0.0443%
10100033	Minnesota State College-SE Tech 101-33	236,889	0.0572%
10100034	Riverland Community College 101-34	281,313	0.0679%
10100035	South Central College 101-35	363,177	0.0876%
10100036	Minnesota West Comm &Tech College 101-36	324,351	0.0783%
10100037	St Cloud Tech College 101-37	437,943	0.1057%
10100038	St Paul College 101-38	395,209	0.0954%
10100039	Northeast Service Unit 101-39	20,641	0.0050%
10100040	Fond duLac Tribal and Comm College101-40	89,870	0.0217%
10100041	North Hennepin Comm College 101-41	436,159	0.1053%
10100042	Northland Community &Tech College 101-42	302,421	0.0730%
10100043	Normandale Community College 101-43	436,411	0.1053%
10100044	Inver Hills Community College 101-44	280,236	0.0676%
10100045	Itasca Community College 101-45	168,066	0.0406%
10100046	Rainy River Community College 101-46	35,924	0.0087%
10100048	Rochester Comm & Tech College 101-48	418,975	0.1011%
10100049	Anoka-Ramsey Comm College 101-49	480,505	0.1160%
10100050	Vermilion Comm College 101-50	81,914	0.0198%
10100051	MN State Comm and Tech College 101-51	459,675	0.1109%
S0001	Minneapolis - Special School Dist #1	30,468,940	7.3531%
CITY	City of Minneapolis	2,250,000	0.5430%
MSPSD	MPS	2,250,000	0.5430%
STATE	State of MN	31,087,410	7.5024%
Total		\$ 414,367,247	100.0000%

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, 2018

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	Total Pension Expense
00001	Aitkin - ISD #1	\$ 6,527,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,123	\$ 502,717	\$ 8,805,564	\$ 116,444	\$ 9,439,848	\$ (4,464,836)	\$ (23,289)	\$ (4,488,125)
00002	Hill City - ISD #2	2,179,357	-	-	-	-	133,079	133,079	5,049	167,839	2,939,857	3,112,745	(1,490,646)	26,616	(1,464,030)
00004	McGregor - ISD #4	2,734,045	-	-	-	-	149,713	149,713	6,334	210,557	3,688,107	3,904,998	(1,870,044)	29,943	(1,840,101)
00006	South St Paul Special School Dist #6	21,917,015	-	-	-	-	-	-	50,775	1,687,896	29,565,092	2,994,272	(14,990,896)	(598,855)	(15,589,751)
00011	Anoka-Hennepin - ISD #11	267,055,147	-	-	-	16,568,306	16,568,306	618,685	20,566,730	360,245,672	-	381,431,087	(182,661,544)	3,313,661	(179,347,883)
00012	Centennial - ISD #12	38,301,125	-	-	-	10,978,997	10,978,997	88,732	2,949,686	51,666,537	-	54,704,955	(26,197,371)	2,195,800	(24,001,571)
00013	Columbia Heights - ISD #13	20,722,967	-	-	-	-	-	48,009	1,595,939	27,954,373	632,124	30,230,445	(14,174,185)	(126,425)	(14,300,610)
00014	Fridley - ISD #14	21,414,667	-	-	-	2,029,451	2,029,451	49,611	1,649,209	28,887,447	-	30,586,267	(14,647,298)	405,890	(14,241,408)
00015	St Francis - ISD #15	28,052,113	-	-	-	-	-	64,988	2,160,379	37,841,070	2,778,019	42,844,456	(19,187,207)	(555,604)	(19,742,811)
00016	Spring Lake Park - ISD #16	30,653,951	-	-	-	2,877,828	2,877,828	71,016	2,360,754	41,350,835	-	43,782,605	(20,966,823)	575,566	(20,391,257)
00022	Detroit Lakes - ISD #22	19,456,752	-	-	-	1,147,804	1,147,804	45,075	1,498,424	26,246,305	-	27,789,804	(13,308,114)	229,561	(13,078,553)
00023	Frazee-Vergas Public Schools	5,529,949	-	-	-	332,697	332,697	12,811	425,878	7,459,659	-	7,898,348	(3,782,399)	66,539	(3,715,860)
00031	Bemidji - ISD #31	30,648,949	-	-	-	-	-	71,004	2,360,369	41,344,087	914,917	44,690,377	(20,963,402)	(182,983)	(21,146,385)
00032	Blackduck - ISD #32	3,355,049	-	-	-	16,635	16,635	7,773	258,383	4,525,814	-	4,791,970	(2,291,474)	3,327	(1,498,497)
00036	Kelliher - ISD #36	2,046,771	-	-	-	-	-	4,742	157,628	2,761,004	49,904	2,973,278	(1,399,959)	(9,981)	(1,409,940)
00038	Red Lake - ISD #38	13,277,272	-	-	-	1,430,597	1,430,597	30,759	1,022,523	17,910,457	-	18,963,739	(9,081,446)	286,119	(8,795,327)
00047	Sauk Rapids - ISD #47	24,356,421	-	-	-	2,395,417	2,395,417	56,426	1,875,762	32,855,743	-	34,787,931	(16,659,411)	479,084	(16,180,327)
00051	Foley - ISD #51	10,273,947	-	-	-	482,411	482,411	23,802	791,228	13,859,103	-	14,674,133	(7,027,219)	96,482	(6,930,737)
00075	St Clair - ISD #75	3,639,896	-	-	-	216,253	216,253	8,433	280,319	4,910,060	-	5,198,812	(2,489,632)	43,251	(2,446,381)
00077	Mankato - ISD #77	53,735,987	-	-	-	3,759,475	3,759,475	124,490	4,138,372	72,487,489	-	76,750,351	(36,750,575)	751,895	(36,002,680)
00081	Comfrey Public School ISD #81	1,128,763	-	-	-	-	-	2,615	86,929	1,522,652	83,174	1,695,370	(772,056)	(16,635)	(788,691)
00084	Sleepy Eye - ISD #84	3,299,359	-	-	-	216,253	216,253	7,644	254,094	4,450,690	-	4,712,428	(2,256,710)	43,251	(2,213,459)
00085	Springfield - ISD #85	3,392,398	-	-	-	66,539	66,539	7,859	261,259	4,576,196	-	4,845,314	(2,320,347)	13,308	(2,307,039)
00088	New Ulm - ISD #88	11,556,881	-	-	-	632,124	632,124	26,774	890,031	15,589,725	-	16,506,530	(7,904,726)	126,425	(7,778,301)
00091	Barnum - ISD #91	4,753,138	-	-	-	66,539	66,539	11,012	366,054	6,411,774	-	6,788,840	(3,251,072)	13,308	(3,237,764)
00093	Carlton - ISD #93	2,511,239	-	-	-	-	-	5,818	193,398	3,387,551	49,904	3,636,671	(1,717,648)	(9,981)	(1,727,629)
00094	Cloquet - ISD #94	16,363,874	-	-	-	1,746,658	1,746,658	37,910	1,260,232	22,074,148	-	23,372,290	(11,192,634)	349,332	(10,843,302)
00095	Cromwell - ISD #95	1,742,370	-	-	-	99,809	99,809	4,037	134,185	2,350,381	-	2,488,603	(1,191,754)	19,962	(1,171,792)
00097	Moose Lake - ISD #97	3,689,099	-	-	-	-	-	8,547	284,109	4,976,432	16,635	5,285,723	(2,523,286)	(3,327)	(2,526,613)
00099	Esko - ISD #99	6,426,221	-	-	-	149,713	149,713	14,888	494,903	8,668,690	-	9,178,481	(4,395,434)	29,943	(4,365,491)
00100	Wrenshall - ISD #100	2,266,863	-	-	-	532,315	532,315	5,252	174,578	3,057,899	-	3,237,729	(1,550,499)	106,463	(1,444,036)
00108	Central School District - ISD #108	5,601,813	-	-	-	249,522	249,522	12,978	431,413	7,556,600	-	8,000,991	(3,831,552)	49,905	(3,781,647)
00110	Waconia - ISD #110	23,556,918	-	-	-	2,877,828	2,877,828	54,574	1,814,190	31,777,248	-	33,646,012	(16,112,563)	575,566	(15,536,997)
00111	Watertown-Mayer - ISD #111	8,193,541	-	-	-	-	-	18,982	631,009	11,052,727	316,062	12,018,780	(5,604,254)	(63,212)	(5,667,466)
00112	Eastern Carver County Schools - ISD #112	65,723,959	-	-	-	2,195,799	2,195,799	152,262	5,061,602	88,658,736	-	93,872,600	(44,954,160)	439,160	(44,515,000)
00113	Walker-Hackensack - ISD #113	5,018,719	-	-	-	648,759	648,759	11,627	386,507	6,770,032	-	7,168,166	(3,432,725)	129,752	(3,302,973)
00115	Cass Lake - ISD #115	9,172,862	-	-	-	831,742	831,742	21,251	706,430	12,373,788	-	13,101,469	(6,274,094)	166,349	(6,107,745)
00116	Pillager - ISD #116	5,414,552	-	-	-	948,186	948,186	12,544	416,991	7,303,993	-	7,733,528	(3,703,469)	189,637	(3,513,832)
00118	Northland Community Schools - ISD #118	2,641,339	-	-	-	-	-	6,119	203,418	3,563,051	133,079	3,905,667	(1,806,635)	(26,616)	(1,833,251)
00129	Montevideo - ISD #129	9,684,896	-	-	-	1,330,787	1,330,787	22,437	745,863	13,064,499	-	13,832,799	(6,624,317)	266,158	(6,358,159)
00138	North Branch - ISD #138	15,262,987	-	-	-	-	-	35,360	1,175,449	20,589,099	2,245,704	24,045,612	(10,439,644)	(449,141)	(10,888,785)
00139	Rush City - ISD #139	7,723,494	-	-	-	-	-	17,893	594,810	10,418,655	748,568	11,779,926	(5,282,749)	(149,714)	(5,432,463)
00146	Barnesville - ISD #146	4,451,889	-	-	-	-	-	10,314	342,854	6,005,404	83,174	6,441,746	(3,045,023)	(16,635)	(3,061,658)
00150	Hawley - ISD #150	5,486,780	-	-	-	-	-	12,711	422,554	7,401,425	133,079	7,969,769	(3,752,872)	(26,616)	(3,779,488)
00152	Moorhead - ISD #152	39,601,491	-	-	-	5,655,847	5,655,847	91,744	3,049,831	53,420,673	-	56,562,248	(27,086,801)	1,131,170	(25,955,631)
00162	Bagley - ISD #162	5,169,131	-	-	-	83,174	83,174	11,975	398,091	6,972,931	-	7,382,997	(3,535,605)	16,635	(3,518,970)
00166	Cook County - ISD #166	2,824,689	-	-	-	-	-	6,544	217,538	3,810,382	33,270	4,067,734	(1,932,043)	(6,654)	(1,938,697)
00173	Mountain Lake - ISD #173	2,893,764	-	-	-	-	-	6,704	222,858	3,903,560	66,539	4,199,661	(1,979,289)	(13,308)	(1,992,597)
00177	Windom - ISD #177	6,223,666	-	-	-	-	-	14,418	479,303	8,395,452	349,332	9,238,505	(4,256,890)	(69,866)	(4,326,756)
00181	Brainerd - ISD #181	40,291,418	-	-	-	216,253	216,253	93,343	3,102,965	54,351,354	-	57,547,662	(27,558,700)	43,251	(27,515,449)
00182	Crosby-Ironton - ISD #182	5,546,729	-	-	-	-	-	12,850	427,170	7,482,294	482,411	8,404,725	(3,793,876)	(96,482)	(3,890,358)
00186	Pequot Lakes - ISD #186	8,220,567	-	-	-	-	-	19,045	633,091	11,089,184	66,539	11,807,859	(5,622,739)	(13,308)	(5,636,047)
00191	Burnsville - ISD #191	65,576,988	-	-	-	-	-	151,922	5,050,283	88,460,478	2,728,114	96,390,797	(44,853,634)	(545,623)	(45,399,257)
00192	Farmington - ISD #192	43,019,915	-	-	-	998,091	998,091	99,664	3,313,095	58,031,977	-	61,444,736	(29,424,949)	199,618	(29,225,331)
00194	Lakeville - ISD #194	68,836,739	-	-	-	6,504,224	6,504,224	159,474	5,301,327	92,857,740	-	98,318,541	(47,083,253)	1,300,845	(45,782,408)
00195	Randolph - ISD #195	3,242,744	-	-	-	-	-	7,512	249,734	4,374,319	66,539	4,698,104	(2,217,986)	(13,308)	(2,231,294)
00196	Rosemount-Apple Valley-Eagan - ISD #196	200,421,835	-	-	-	6,470,955	6,470,955	464,316	15,435,096	270,360,260	-	286,259,672	(137,085,401)	1,294,191	(135,791,210)
00197	West St Paul - ISD #197	36,176,216	-	-	-	399,237	399,237	83,809	2,786,040	48,800,127	-	51,669,976	(24,743,966)	79,847	(24,664,119)
00199	Inver Grove Heights - ISD #199	21,950,044	-	-	-	-	-	50,852	1,690,440	29,609,646	149,713	31,500,651	(15,013,487)	(29,943)	(15,043,430)
00200	Hastings - ISD #200	25,274,383	-	-	-	-	-	58,553	1,946,457	34,094,034	665,394	36,764,438	(17,287,283)	(133,079)	(17,420,362)
00203	Hayfield - ISD #203	3,883,802	-	-	-	-	-	8,998	299,103	5,239,078	199,618	5,746,797	(2,656,460)	(39,924)	(2,696,384)
00204	Kasson-Mantorville - ISD #204	10,592,217	-	-	-	731,933	731,933	24,539	815,739	14,288,436	-	15,128,714	(7,244,911)	146,387	(7,098,524)
00206	Alexandria - ISD #206	24,374,474	-	-	-	1,197,709	1,197,709	56,468	1,877,152	32,880,096	-	34,813,716	(16,671,759)	239,542	(16,432,217)
00213	Osakis - ISD #213	4,310,330	-	-	-	232,887	232,887	9,986	331,952	6,156,384	-	6,526,384	(2,948,198)	46,578	(2,901,620)
00227	Chatfield - ISD #227	4,640,105	-	-	-	149,713	149,713	10,750	357,349	6,259,298	-	6,627,397	(3,173,759)	29,943	(3,143,816)
00229	Lanesboro - ISD #229	2,107,812	-	-	-	1,014,726	1,014,726	4,883	162,329	2,843,345	-	3,010,557	(1,441,710)	202,945	(1,238,765)
00238	Mabel-Canton - ISD #238	1,621,349	-	-	-	332,697	332,697	3,756	124,865	2,187,129	-	2,315,750	(1,108,978)	66,539	(1,042,439)
00239	Rushford - ISD #239	4,192,													

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

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	Total Pension Expense
00270	Hopkins - ISD #270	51,482,235	-	-	-	-	-	119,269	3,964,804	69,447,276	3,559,857	77,091,206	(35,213,044)	(711,971)	(35,925,015)
00271	Bloomington - ISD #271	82,268,864	-	-	-	9,032,721	9,032,721	190,592	6,335,776	110,977,087	-	117,503,455	(56,270,616)	1,806,544	(54,464,072)
00272	Eden Prairie - ISD #272	62,337,897	-	-	-	-	-	144,418	4,800,831	84,091,087	3,110,716	92,147,052	(42,638,147)	(622,143)	(43,260,290)
00273	Edina - ISD #273	60,682,639	-	-	-	3,127,351	3,127,351	140,583	4,673,355	81,858,217	-	86,672,155	(41,505,976)	625,470	(40,880,506)
00276	Minnetonka - ISD #276	72,465,540	-	-	-	7,119,713	7,119,713	167,880	5,580,792	97,752,832	-	103,501,504	(49,565,296)	1,423,943	(48,141,353)
00277	Westonka - ISD #277	15,261,941	-	-	-	1,596,945	1,596,945	35,357	1,175,369	20,587,688	-	21,798,414	(10,438,929)	319,389	(10,119,540)
00278	Orono - ISD #278	18,943,127	-	-	-	582,219	582,219	43,885	1,458,868	25,553,447	-	27,056,200	(12,956,803)	116,444	(12,840,359)
00279	Osseo - ISD #279	147,512,908	-	-	-	-	-	341,742	11,360,418	198,988,439	2,861,193	213,551,792	(100,896,522)	(572,239)	(101,468,761)
00280	Richfield - ISD #280	30,542,283	-	-	-	-	-	70,757	2,352,154	41,200,199	1,979,547	45,602,657	(20,890,444)	(395,909)	(21,286,353)
00281	Robbinsdale - ISD #281	89,992,691	-	-	-	-	-	208,485	6,930,611	121,396,191	1,630,215	130,165,502	(61,553,594)	(326,043)	(61,879,637)
00282	St Anthony - ISD #282	10,755,043	-	-	-	598,854	598,854	24,916	828,279	14,508,081	-	15,361,276	(7,356,281)	119,771	(7,236,510)
00283	St Louis Park - ISD #283	34,205,507	-	-	-	-	-	79,244	2,634,270	46,141,728	1,347,422	50,202,664	(23,396,032)	(269,485)	(23,665,517)
00284	Wayzata - ISD #284	76,191,745	-	-	-	6,387,781	6,387,781	176,513	5,867,758	102,779,320	-	108,823,591	(52,113,962)	1,277,556	(50,836,406)
00286	Brooklyn Center - ISD #286	14,836,989	-	-	-	748,568	748,568	34,373	1,142,642	20,014,447	-	21,191,462	(10,148,268)	149,714	(9,998,554)
00287	Interm School District #287	33,422,405	-	-	-	-	-	77,429	2,573,961	45,085,357	1,181,074	48,917,821	(22,860,402)	(236,215)	(23,096,617)
00288	Southwest Metro Intermediate District	8,181,914	-	-	-	19,961,814	19,961,814	18,955	630,114	11,037,043	-	11,686,112	(5,596,302)	3,992,363	(1,603,939)
00294	Houston - ISD #294	8,471,703	-	-	-	116,444	116,444	19,626	652,432	11,427,956	-	12,100,014	(5,794,512)	23,289	(5,771,223)
00297	Spring Grove - ISD #297	2,021,002	-	-	-	66,539	66,539	4,682	155,644	2,726,244	-	2,886,570	(1,382,334)	13,308	(1,369,026)
00299	Caledonia - ISD #299	4,079,172	-	-	-	282,792	282,792	9,450	314,149	5,502,624	-	5,826,223	(2,790,090)	56,559	(2,733,531)
00300	LaCrescent - ISD #300	6,107,208	-	-	-	49,904	49,904	14,149	470,335	8,238,355	-	8,722,839	(4,177,234)	9,981	(4,167,253)
00306	Laporte - ISD #306	1,787,738	-	-	-	715,298	715,298	4,142	137,679	2,411,579	-	2,553,400	(1,222,785)	143,060	(1,079,725)
00308	Nevis - ISD #308	3,321,368	-	-	-	382,602	382,602	7,695	255,789	4,480,380	-	4,743,864	(2,271,764)	76,520	(2,195,244)
00309	Park Rapids - ISD #309	8,424,759	-	-	-	-	-	19,518	648,816	11,364,630	216,253	12,249,217	(5,762,403)	(43,251)	(5,805,654)
00314	Braham - ISD #314	3,708,198	-	-	-	-	-	8,591	285,580	5,002,196	648,759	5,945,126	(2,536,349)	(129,752)	(2,666,101)
00316	Greenway Schools - ISD #316	5,654,093	-	-	-	-	-	13,099	435,439	7,627,123	33,270	8,108,931	(3,867,311)	(6,654)	(3,873,965)
00317	Deer River - ISD #317	6,482,259	-	-	-	532,315	532,315	15,017	499,219	8,744,283	-	9,258,519	(4,433,764)	106,463	(4,327,301)
00318	Grand Rapids - ISD #318	25,248,206	-	-	-	2,412,052	2,412,052	58,492	1,944,441	34,058,721	-	36,061,654	(17,269,378)	482,411	(16,786,967)
00319	Nashwauk-Keewatin - ISD #319	3,548,100	-	-	-	-	-	8,220	273,250	4,786,231	149,713	5,217,414	(2,426,845)	(29,943)	(2,456,788)
00330	Heron Lake-Okabena - ISD #330	1,824,086	-	-	-	-	-	4,226	140,478	2,460,612	182,983	2,788,299	(1,247,646)	(36,597)	(1,284,243)
00332	Mora - ISD #332	9,766,718	-	-	-	266,157	266,157	22,626	752,165	13,174,874	-	13,949,665	(6,680,282)	53,232	(6,627,050)
00333	Ogilvie - ISD #333	2,858,112	-	-	-	33,270	33,270	6,621	220,112	3,855,468	-	4,082,201	(1,954,904)	6,654	(1,948,250)
00345	New London-Spicer - ISD #345	8,916,951	-	-	-	1,047,995	1,047,995	20,658	686,722	12,028,576	-	12,735,956	(6,099,055)	209,599	(5,889,456)
00347	Willmar - ISD #347	25,230,380	-	-	-	-	-	58,451	1,943,068	34,034,675	548,950	36,585,144	(17,257,185)	(109,790)	(17,366,975)
00356	Lancaster - ISD #356	1,195,443	-	-	-	182,983	182,983	2,769	92,065	1,612,600	-	1,707,434	(817,664)	36,597	(781,067)
00361	International Falls - ISD #361	5,678,239	-	-	-	-	-	13,155	437,298	7,659,695	83,174	8,193,322	(3,883,827)	(16,635)	(3,900,462)
00362	Littlefork - Big Falls - ISD #362	1,733,033	-	-	-	-	-	4,015	133,466	2,337,785	199,618	2,674,884	(1,185,367)	(39,924)	(1,225,291)
00363	So Koochiching-Rainy River - ISD #363	2,411,788	-	-	-	33,270	33,270	5,587	185,739	3,253,396	-	3,444,722	(1,649,625)	6,654	(1,642,971)
00378	Dawson - ISD #378	3,429,717	-	-	-	166,348	166,348	7,946	264,133	4,626,537	-	4,898,616	(2,345,873)	33,270	(2,312,603)
00381	Lake Superior - ISD #381	9,230,053	-	-	-	399,237	399,237	21,383	710,834	12,450,936	-	13,183,153	(6,313,212)	79,847	(6,233,365)
00382	Northwest Reg Intrdst Council # 382	738,523	-	-	-	-	-	1,711	56,876	996,235	232,887	1,287,709	(505,138)	(46,578)	(551,716)
00390	Lake of the Woods - ISD #390	2,726,951	-	-	-	-	-	6,318	210,011	3,678,537	199,618	4,094,484	(1,865,192)	(39,924)	(1,905,116)
00391	Cleveland - ISD #391	2,494,293	-	-	-	482,411	482,411	5,779	192,093	3,364,691	-	3,562,563	(1,706,057)	96,482	(1,609,575)
00397	Lake Agassiz Spec Ed Coop # 397	979,246	-	-	-	83,174	83,174	2,269	75,415	1,320,959	-	1,398,643	(669,789)	16,635	(653,154)
00398	Midwest Spec Ed Coop # 398	1,256,711	-	-	-	465,776	465,776	2,911	96,783	1,695,248	-	1,794,942	(859,571)	93,155	(766,416)
00402	Hendricks - ISD #402	1,135,417	-	-	-	116,444	116,444	2,630	87,442	1,531,628	-	1,621,700	(776,608)	23,289	(753,319)
00403	Ivanhoe - ISD #403	459,921	-	-	-	-	-	1,065	35,420	620,413	133,079	789,977	(314,579)	(26,616)	(341,195)
00404	Lake Benton - ISD #404	739,251	-	-	-	16,635	16,635	1,713	56,932	997,217	-	1,055,862	(505,636)	3,327	(502,309)
00413	Marshall - ISD #413	16,051,652	-	-	-	1,064,630	1,064,630	37,187	1,236,187	21,652,974	-	22,926,348	(10,979,079)	212,926	(10,766,153)
00414	Minneota - ISD #414	2,834,587	-	-	-	232,887	232,887	6,567	218,300	3,823,734	-	4,048,601	(1,938,813)	46,578	(1,892,235)
00415	Lynd - ISD #415	1,059,188	-	-	-	-	-	2,454	81,571	1,428,799	216,253	1,729,077	(724,468)	(43,251)	(767,719)
00423	Hutchinson - ISD #423	16,801,543	-	-	-	-	-	38,924	1,293,938	22,664,545	66,539	24,063,946	(11,491,993)	(13,308)	(11,505,301)
00424	Lester Prairie - ISD #424	2,188,103	-	-	-	-	-	5,069	168,512	2,951,655	299,427	3,424,663	(1,496,628)	(59,886)	(1,556,514)
00432	Mahnomen - ISD #432	4,096,437	-	-	-	232,887	232,887	9,490	315,479	5,525,913	-	5,850,882	(2,801,899)	46,578	(2,755,321)
00435	Waubun - ISD #435	4,061,937	-	-	-	-	-	9,410	312,822	5,479,375	149,713	5,951,320	(2,778,302)	(29,943)	(2,808,245)
00441	Marshall County Central - ISD #441	2,448,880	-	-	-	349,332	349,332	5,673	188,596	3,303,431	-	3,497,700	(1,674,995)	69,866	(1,605,129)
00447	Grygla - ISD #447	1,314,311	-	-	-	-	-	3,045	101,219	1,772,948	66,539	1,943,751	(898,968)	(13,308)	(912,276)
00458	Truman - ISD #458	1,441,152	-	-	-	133,079	133,079	3,339	110,988	1,944,051	-	2,058,378	(985,726)	26,616	(959,110)
00463	Eden Valley - Watkins - ISD #463	4,903,974	-	-	-	-	-	11,361	377,670	6,615,245	216,253	7,220,529	(3,354,241)	(43,251)	(3,397,492)
00465	Litchfield - ISD #465	8,549,569	-	-	-	499,045	499,045	19,807	658,428	11,532,994	-	12,211,229	(5,847,772)	99,809	(5,747,963)
00466	Dassel-Cokato - ISD #466	11,881,745	-	-	-	-	-	27,526	915,049	16,027,952	515,680	17,486,207	(8,126,928)	(103,136)	(8,230,064)
00473	Isle - ISD #473	2,419,352	-	-	-	299,427	299,427	5,605	186,322	3,653,600	-	3,455,527	(1,654,799)	59,886	(1,594,913)
00477	Princeton - ISD #477	17,596,848	-	-	-	382,602	382,602	40,766	1,355,187	23,737,376	-	25,133,329	(12,035,969)	76,520	(11,959,449)
00480	Onamia - ISD #480	4,334,279	-	-	-	249,522	249,522	10,041	333,796	5,846,753	-	6,190,590	(2,964,579)	49,905	(2,914,674)
00482	Little Falls - ISD #482	14,837,383	-	-	-	-	-	34,374	1,142,672	20,014,979	1,613,580	22,805,605	(10,148,538)	(322,716)	(10,471,254)
00484	Pierz - ISD #484	6,059,445	-	-	-	515,680	515,680	14,038	466,656	8,173,925	-	8,654,619	(4,144,566)	103,136	(4,041,430)
00485	Royalton - ISD #485	4,280,272	-	-	-	133,079	133,079	9,916	329,637	5,773,899	-	6,113,452	(2,927,639)	26,616	(2,901,023)
00486	Swanville - ISD #486	1,568,782	-	-	-	-	-	3,634	120,817	2,116,218	83,174	2,323,843	(1,073,022)	(16,635)	(1,089,657)
00487	Upsala - ISD #487	1,827,876	-	-	-	249,522	249,522	4,235	140,770	2,465,724	-	2,610,729	(1,250,238)	49,90	

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
ID	Entity	Net Pension Liability	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	Total Pension Expense
00514	Ellsworth - ISD #514	1,040,772	-	-	-	-	-	2,411	80,153	1,403,955	49,904	1,536,423	(711,871)	(9,981)	(721,852)
00518	Worthington - ISD #518	19,674,238	-	-	-	914,917	914,917	45,579	1,515,173	26,539,683	-	28,100,435	(13,456,871)	182,983	(13,273,888)
00531	Byron - ISD #531	10,237,947	-	-	-	-	-	23,718	788,455	13,810,541	1,513,771	16,136,485	(7,002,595)	(302,754)	(7,305,349)
00533	Dover-Eyota - ISD #533	5,877,141	-	-	-	182,983	182,983	13,616	452,617	7,928,005	-	8,394,238	(4,019,873)	36,597	(3,983,276)
00534	Stewartville - ISD #534	10,439,956	-	-	-	598,854	598,854	24,186	804,013	14,083,042	-	14,911,241	(7,140,767)	119,771	(7,020,996)
00535	Rochester - ISD #535	113,470,061	-	-	-	-	-	262,875	8,738,675	153,066,132	2,046,086	164,113,768	(77,611,747)	(409,217)	(78,020,964)
00542	Battle Lake Public Schools - ISD # 542	2,400,132	-	-	-	-	-	5,560	184,841	3,237,672	166,348	3,594,421	(1,641,653)	(33,270)	(1,674,923)
00544	Fergus Falls - ISD #544	13,115,537	-	-	-	382,602	382,602	30,385	1,010,067	17,692,284	-	18,732,736	(8,970,822)	76,520	(8,894,302)
00545	Henning - ISD #545	2,137,582	-	-	-	33,270	33,270	4,952	164,622	2,883,504	-	3,053,078	(1,462,073)	6,654	(1,455,419)
00547	Parkers Prairie - ISD #547	2,919,244	-	-	-	166,348	166,348	6,763	224,820	3,937,932	-	4,169,515	(1,996,717)	33,270	(1,963,447)
00548	Pelican Rapids - ISD #548	5,587,352	-	-	-	216,253	216,253	12,944	430,299	7,537,093	-	7,980,336	(3,821,662)	43,251	(3,778,411)
00549	Perham - ISD #549	7,788,870	-	-	-	332,697	332,697	18,044	599,845	10,506,844	-	11,124,733	(5,327,465)	66,539	(5,260,926)
00550	Underwood - ISD #550	2,785,536	-	-	-	-	-	6,453	214,523	3,757,566	33,270	4,011,812	(1,905,263)	(6,654)	(1,911,917)
00553	New York Mills - ISD #553	3,460,123	-	-	-	-	-	8,016	266,475	4,667,555	182,983	5,125,029	(2,366,670)	(36,597)	(2,403,267)
00561	Goodridge - ISD #561	1,352,312	-	-	-	-	-	3,133	104,146	1,824,209	83,174	2,014,662	(924,960)	(16,635)	(941,595)
00564	Thief River Falls Public Schools # 564	11,010,590	-	-	-	-	-	25,508	847,959	14,852,803	382,602	16,108,872	(7,531,072)	(76,520)	(7,607,592)
00577	Willow River - ISD #577	2,662,181	-	-	-	199,618	199,618	6,167	205,023	3,591,166	-	3,802,356	(1,820,890)	39,924	(1,780,966)
00578	Pine City - ISD #578	9,417,419	-	-	-	-	-	21,817	725,264	12,703,685	149,713	13,600,479	(6,441,368)	(29,943)	(6,471,311)
00581	Edgerton - ISD #581	2,484,288	-	-	-	-	-	5,755	191,323	3,351,196	-	3,548,274	(1,699,214)	-	(1,699,214)
00592	Climax - ISD #592	1,269,034	-	-	-	-	-	2,940	97,732	1,711,872	182,983	1,995,527	(868,000)	(36,597)	(904,597)
00593	Crookston - ISD #593	6,998,386	-	-	-	-	-	16,213	538,967	9,440,515	232,887	10,228,582	(4,786,786)	(46,578)	(4,833,364)
00595	East Grand Forks - ISD #595	9,938,715	-	-	-	349,332	349,332	23,025	765,411	13,406,890	-	14,195,326	(6,797,925)	69,866	(6,728,059)
00599	Fertile-Beltrami - ISD #599	2,815,564	-	-	-	316,062	316,062	6,523	216,835	3,798,073	-	4,021,431	(1,925,802)	63,212	(1,862,590)
00600	Fisher - ISD #600	1,591,503	-	-	-	182,983	182,983	3,687	122,567	2,148,868	-	2,273,122	(1,088,563)	36,597	(1,051,966)
00601	Fosston - ISD #601	3,945,191	-	-	-	133,079	133,079	9,140	303,831	5,321,890	-	5,634,861	(2,698,449)	26,616	(2,671,833)
00621	Mounds View - ISD #621	74,336,464	-	-	-	1,280,883	1,280,883	172,215	5,724,877	100,276,627	-	106,173,719	(50,844,979)	256,177	(50,588,802)
00622	North St Paul-Maplewood - ISD #622	67,090,246	-	-	-	-	-	155,427	5,166,824	90,501,797	499,045	96,323,093	(45,888,679)	(99,809)	(45,988,488)
00623	Roseville - ISD #623	53,344,444	-	-	-	-	-	123,583	4,108,218	71,959,313	1,596,945	77,788,059	(36,486,765)	(319,389)	(36,806,154)
00624	White Bear Lake - ISD #624	59,749,656	-	-	-	5,556,038	5,556,038	138,422	4,601,503	80,599,663	-	85,339,588	(40,867,830)	1,111,208	(39,756,622)
00630	Red Lake Falls - ISD #630	2,459,187	-	-	-	66,539	66,539	5,697	189,389	3,317,335	-	3,512,421	(1,682,045)	13,308	(1,668,737)
00635	Milroy - ISD #635	238,873	-	-	-	83,174	83,174	553	18,396	322,230	-	341,179	(163,386)	16,635	(146,751)
00640	Wabasso - ISD #640	2,273,563	-	-	-	133,079	133,079	5,267	175,094	3,066,937	-	3,247,298	(1,555,082)	26,616	(1,528,466)
00656	Faribault - ISD #656	24,635,736	-	-	-	232,887	232,887	57,073	1,897,273	33,232,526	-	35,186,872	(16,850,458)	46,578	(16,803,880)
00659	Northfield - ISD #659	27,093,119	-	-	-	-	-	62,766	2,086,524	36,547,428	2,129,260	40,825,978	(18,531,270)	(425,852)	(18,957,122)
00671	Hills-Beaver Creek - ISD #671	1,898,633	-	-	-	-	-	4,399	146,219	2,561,172	-	2,711,790	(1,298,635)	-	(1,298,635)
00676	Badger - ISD #676	1,557,307	-	-	-	149,713	149,713	3,608	119,933	2,100,739	-	2,224,280	(1,065,174)	29,943	(1,035,231)
00682	Roseau - ISD #682	6,340,230	-	-	-	16,635	16,635	14,688	488,280	8,552,692	-	9,055,660	(4,336,618)	3,327	(4,333,291)
00690	Warroad - ISD #690	5,355,437	-	-	-	-	-	12,407	412,438	7,224,249	149,713	7,798,807	(3,663,035)	(29,943)	(3,692,978)
00695	Chisholm - ISD #695	3,951,755	-	-	-	-	-	9,155	304,337	5,330,744	482,411	6,126,647	(2,702,938)	(96,482)	(2,799,420)
00696	Ely - ISD #696	3,006,190	-	-	-	-	-	6,964	231,516	4,055,218	199,618	4,493,316	(2,056,187)	(39,924)	(2,096,111)
00698	Floodwood - ISD #698	1,586,683	-	-	-	-	-	3,676	122,195	2,140,366	266,157	2,532,394	(1,085,266)	(53,232)	(1,138,498)
00700	Hermantown - ISD #700	10,466,785	-	-	-	349,332	349,332	24,248	806,079	14,119,234	-	14,949,561	(7,159,118)	69,866	(7,089,252)
00701	Hibbing - ISD #701	13,059,119	-	-	-	-	-	30,254	1,005,723	17,616,179	365,967	19,018,123	(8,932,233)	(73,193)	(9,005,426)
00704	Proctor - ISD #704	10,919,537	-	-	-	532,315	532,315	25,297	840,947	14,729,976	-	15,596,220	(7,468,792)	106,463	(7,362,329)
00706	Virginia - ISD #706	9,206,270	-	-	-	266,157	266,157	21,328	709,003	12,418,854	-	13,149,185	(6,296,945)	53,232	(6,243,713)
00707	Nett Lake - ISD #707	510,154	-	-	-	-	-	1,182	39,289	688,176	682,028	1,410,675	(348,937)	(136,406)	(485,343)
00709	Duluth - ISD #709	52,088,203	-	-	-	-	-	120,672	4,011,471	70,264,699	9,664,845	84,061,687	(35,627,516)	(1,932,969)	(37,560,485)
00712	Mountain Iron-Buhl - ISD #712	2,920,078	-	-	-	-	-	6,765	224,884	3,939,057	199,618	4,370,324	(1,997,288)	(39,924)	(2,037,212)
00716	Belle Plaine - ISD #716	7,278,701	-	-	-	-	-	16,863	560,555	9,818,648	3,792,745	14,188,811	(4,978,518)	(758,549)	(5,737,067)
00717	Jordan - ISD #717	10,918,248	-	-	-	-	-	25,294	840,848	14,728,238	632,124	16,226,504	(7,467,911)	(126,425)	(7,594,336)
00719	Prior Lake - ISD #719	49,253,691	-	-	-	7,003,270	7,003,270	114,106	3,793,177	66,441,068	-	70,348,351	(33,688,755)	1,400,654	(32,288,101)
00720	Shakopee - ISD #720	51,548,566	-	-	-	-	-	119,422	3,969,912	69,536,754	5,556,038	79,182,126	(35,258,413)	(1,111,208)	(36,369,621)
00721	New Prague - ISD #721	23,261,445	-	-	-	1,064,630	1,064,630	53,890	1,791,435	31,378,668	-	33,223,993	(15,910,465)	212,926	(15,697,539)
00726	Becker - ISD #726	16,048,757	-	-	-	1,014,726	1,014,726	37,180	1,235,964	21,649,069	-	22,922,213	(10,977,099)	202,945	(10,774,154)
00727	Big Lake - ISD #727	16,187,785	-	-	-	-	-	37,502	1,246,671	21,836,612	499,045	23,619,830	(11,072,192)	(99,809)	(11,172,001)
00728	Elk River - ISD #728	75,279,436	-	-	-	49,904	49,904	174,399	5,797,499	101,548,656	-	107,520,554	(51,489,957)	9,981	(51,479,976)
00738	Holdingford - ISD #738	4,956,405	-	-	-	-	-	11,482	381,708	6,685,973	232,887	7,312,050	(3,390,103)	(46,578)	(3,436,681)
00739	Kimball - ISD #739	3,780,228	-	-	-	-	-	8,758	291,127	5,099,362	133,079	5,532,326	(2,585,617)	(26,616)	(2,612,233)
00740	Melrose - ISD #740	7,177,764	-	-	-	116,444	116,444	16,629	552,781	9,682,489	-	10,251,899	(4,909,479)	23,289	(4,886,190)
00741	Paynesville - ISD #741	5,865,060	-	-	-	432,506	432,506	13,588	451,686	7,911,709	-	8,376,983	(4,011,609)	86,501	(3,925,108)
00742	St Cloud - ISD #742	69,660,662	-	-	-	-	-	161,382	5,364,780	93,969,175	8,966,182	108,461,519	(47,646,803)	(1,793,236)	(49,440,039)
00743	Sauk Centre - ISD #743	6,018,852	-	-	-	698,663	698,663	13,944	463,530	8,119,167	-	8,596,641	(4,116,801)	139,733	(3,977,068)
00745	Albany - ISD #745	11,083,257	-	-	-	-	-	25,677	853,555	14,950,827	-	15,830,059	(7,580,775)	-	(7,580,775)
00748	Sartell - ISD #748	21,570,445	-	-	-	1,596,945	1,596,945	49,972	1,661,206	29,097,584	-	30,808,762	(14,753,847)	319,389	(14,434,458)
00750	Rocori - ISD #750	11,620,029	-	-	-	565,585	565,585	26,920	894,894	15,674,909	-	16,596,723	(7,947,918)	113,117	(7,834,801)
00756	Blooming Prairie - ISD #756	4,482,903	-	-	-	133,079	133,079	10,386	345,242	6,047,239	-	6,402,867	(3,066,235)	26,616	(3,039,619)
00761	Owatonna - ISD #761	30,087,531	-	-	-	2,861,193	2,861,193	69,704	2,317,132	40,586,759	-	42,973,595	(20,579,401)	572,239	(20,007,162)
00763	Medford - ISD #763	4,278,210	-	-	-	66,539	66,539	9,911	329,478	5,771,118	-	6,110,507	(2,926,229)	13,308	(2,912,921)
00768	Hancock - ISD #768</														

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

			Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
ID	Entity	Net Pension Liability	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	Total Pension Expense
00813	Lake City - ISD #813	6,823,964	-	-	-	16,635	16,635	15,809	525,534	9,205,228	-	9,746,571	(4,667,485)	3,327	(4,664,158)
00815	Prinsburg - ISD #815	251,424	-	-	-	33,270	33,270	582	19,363	339,160	-	359,105	(171,970)	6,654	(165,316)
00818	Verndale - ISD #818	2,766,801	-	-	-	-	-	6,410	213,080	3,732,293	66,539	4,018,322	(1,892,449)	(13,308)	(1,905,757)
00820	Sebekia - ISD #820	3,134,320	-	-	-	-	-	7,261	241,383	4,228,060	83,174	4,559,878	(2,143,826)	(16,635)	(2,160,461)
00821	Menahga - ISD #821	4,804,871	-	-	-	848,377	848,377	11,131	370,038	6,481,561	-	6,862,730	(3,286,457)	169,676	(3,116,781)
00829	Waseca - ISD #829	11,001,753	-	-	-	1,513,771	1,513,771	25,488	847,278	14,840,882	-	15,713,648	(7,525,027)	302,754	(7,222,273)
00831	Forest Lake - ISD #831	34,305,079	-	-	-	-	-	79,474	2,641,939	46,276,046	10,929,093	59,926,552	(23,464,138)	(2,185,819)	(25,649,957)
00832	Mahtomedi - ISD #832	21,011,634	-	-	-	-	-	48,678	1,618,170	28,343,772	499,045	30,509,665	(14,371,629)	(99,809)	(14,471,438)
00833	South Washington County - ISD #833	123,128,824	-	-	-	-	-	285,252	9,482,526	166,095,380	8,217,613	184,080,771	(84,218,190)	(1,643,523)	(85,861,713)
00834	Stillwater - ISD #834	49,121,166	-	-	-	2,062,721	2,062,721	113,799	3,782,970	66,262,297	-	70,159,066	(33,598,109)	412,544	(33,185,565)
00836	Butterfield - ISD #836	1,456,371	-	-	-	382,602	382,602	3,374	112,160	1,964,580	-	2,080,114	(996,135)	76,520	(919,615)
00837	Madelia - ISD #837	3,199,074	-	-	-	648,759	648,759	7,411	246,370	4,315,411	-	4,569,192	(2,188,117)	129,752	(2,058,365)
00840	St James - ISD #840	6,415,004	-	-	-	2,262,339	2,262,339	14,862	494,039	8,653,559	-	9,162,460	(4,387,762)	452,468	(3,935,294)
00846	Breckenridge - ISD #846	3,831,022	-	-	-	-	-	8,875	295,039	5,167,881	232,887	5,704,682	(2,620,359)	(46,578)	(2,666,937)
00850	Rothsay - ISD #850	1,431,815	-	-	-	166,348	166,348	3,317	110,268	1,931,456	-	2,045,041	(979,339)	33,270	(946,069)
00852	Campbell-Tintah - ISD #852	1,024,689	-	-	-	-	-	2,374	78,914	1,382,260	-	1,463,548	(700,871)	-	(700,871)
00857	Lewiston - ISD #857	4,285,835	-	-	-	-	-	9,929	330,065	5,781,403	316,062	6,437,459	(2,931,444)	(63,212)	(2,994,656)
00858	St Charles - ISD #858	5,757,924	-	-	-	432,506	432,506	13,339	443,435	7,767,187	-	8,223,961	(3,938,330)	86,501	(3,851,829)
00861	Winona Area Public Schools - ISD #861	20,132,628	-	-	-	-	-	46,641	1,550,475	27,158,031	1,979,547	30,734,694	(13,770,402)	(395,909)	(14,166,311)
00876	Annandale - ISD #876	10,075,939	-	-	-	499,045	499,045	23,343	775,979	13,592,000	-	14,391,322	(6,891,785)	99,809	(6,791,976)
00877	Buffalo - ISD #877	33,121,308	-	-	-	-	-	76,732	2,550,773	44,679,191	931,552	48,238,248	(22,654,457)	(186,310)	(22,840,767)
00879	Delano - ISD #879	12,955,879	-	-	-	133,079	133,079	30,015	997,772	17,476,912	-	18,504,699	(8,861,619)	26,616	(8,835,003)
00881	Maple Lake - ISD #881	4,300,826	-	-	-	-	-	9,964	331,220	5,801,625	948,186	7,090,995	(2,941,698)	(189,637)	(3,131,335)
00882	Monticello - ISD #882	29,499,602	-	-	-	1,064,630	1,064,630	68,342	2,271,854	39,793,668	-	42,133,864	(20,177,266)	212,926	(19,964,340)
00883	Rockford - ISD #883	8,456,848	-	-	-	449,141	449,141	19,592	651,288	11,407,917	-	12,078,797	(5,784,352)	89,828	(5,694,524)
00885	St Michael - ISD #885	33,989,219	-	-	-	3,027,542	3,027,542	78,743	2,617,613	45,849,965	-	48,546,321	(23,248,094)	605,508	(22,642,586)
00891	Canby - ISD #891	2,888,474	-	-	-	83,174	83,174	6,692	222,450	3,896,424	-	4,125,566	(1,975,671)	16,635	(1,959,036)
00911	Cambridge-Isanti - ISD #911	30,867,678	-	-	-	-	-	71,511	2,377,214	41,639,142	399,237	44,487,104	(21,113,009)	(79,847)	(21,192,856)
00912	Milaca - ISD #912	11,187,998	-	-	-	682,028	682,028	25,919	861,622	15,092,119	-	15,979,660	(7,652,416)	136,406	(7,516,010)
00914	Ulen - Hitterdal - ISD #914	1,821,418	-	-	-	149,713	149,713	4,220	140,273	2,457,013	-	2,601,506	(1,245,822)	29,943	(1,215,879)
00915	Southern Plains #915	3,151,918	-	-	-	199,618	199,618	7,302	242,739	4,251,799	-	4,501,840	(2,155,863)	39,924	(2,115,939)
00916	NE Metro Interm School Dist #916	22,592,421	-	-	-	4,441,503	4,441,503	52,340	1,739,911	30,476,184	-	32,268,435	(15,452,863)	888,301	(14,564,562)
00917	Interm School District #917	14,336,111	-	-	-	2,212,434	2,212,434	33,212	1,104,068	19,338,785	-	20,476,065	(9,805,676)	442,487	(9,363,189)
00920	Metro ECSU # 920	778,237	-	-	-	731,933	731,933	1,803	59,934	1,049,807	-	1,111,544	(532,302)	146,387	(385,915)
00921	Southeast Service Coop # 921	858,543	-	-	-	249,522	249,522	1,989	66,119	1,158,137	-	1,226,245	(587,230)	49,905	(537,325)
00922	South Central Serv Coop # 922	745,617	-	-	-	-	-	1,727	57,422	1,005,805	99,809	1,164,763	(509,990)	(19,962)	(529,952)
00923	Resource Training and Solutions # 923	1,186,788	-	-	-	432,506	432,506	2,749	91,398	1,600,924	-	1,695,071	(811,744)	86,501	(725,243)
00924	North Central Service Coop # 924	1,217,012	-	-	-	914,917	914,917	2,819	93,726	1,641,696	-	1,738,241	(832,417)	182,983	(649,434)
00925	Sourcewell Technology #925	608,999	-	-	-	-	-	1,411	46,901	821,513	316,062	1,185,887	(416,546)	(63,212)	(479,758)
00926	Lakes Country Serv Coop # 926	2,430,766	-	-	-	1,730,024	1,730,024	5,631	187,201	3,278,996	-	3,471,828	(1,662,606)	346,005	(1,316,601)
00927	Northeast Service Coop # 927	374,521	-	-	-	731,933	731,933	868	28,843	505,213	-	534,924	(256,167)	146,387	(109,780)
00928	Northwest MN Service Co-op # 928	1,417,945	-	-	-	149,713	149,713	3,285	109,200	1,912,746	-	2,025,231	(969,853)	29,943	(939,910)
00935	Fergus Falls Spec Ed Coop # 935	2,267,606	-	-	-	99,809	99,809	5,253	174,635	3,058,901	-	3,238,789	(1,551,007)	19,962	(1,531,045)
00938	Meeke & Wright Spec Ed Coop #938	3,884,742	-	-	-	-	-	9,000	299,176	5,240,346	1,280,883	6,829,405	(2,657,103)	(256,177)	(2,913,280)
00966	Wright Technical Ctr # 966	1,659,956	-	-	-	66,539	66,539	3,846	127,838	2,239,208	-	2,370,892	(1,135,384)	13,308	(1,122,076)
00978	MN Valley Coop Ctr #978	1,884,142	-	-	-	1,430,597	1,430,597	4,365	145,103	2,541,625	-	2,691,093	(1,288,723)	286,119	(1,002,604)
00985	Pine to Prairie Coop Ctr # 985	86,400	-	-	-	232,887	232,887	200	6,654	116,550	-	123,404	(59,096)	46,578	(12,518)
00991	SW/W Central Service Cooperative # 991	12,596,531	-	-	-	3,676,301	3,676,301	29,182	970,097	16,992,167	-	17,991,446	(8,615,830)	735,260	(7,880,570)
00997	Area Special Educ Coop # 997	1,850,309	-	-	-	-	-	4,287	142,498	2,495,986	216,253	2,859,024	(1,265,583)	(43,251)	(1,308,834)
00998	Bemidji Reg Interdist Council # 998	4,274,360	-	-	-	-	-	9,902	329,181	5,765,924	216,253	6,321,260	(2,923,596)	(43,251)	(2,966,847)
02071	Lake Crystal-Wellcome Memorial ISD #2071	4,605,333	-	-	-	332,697	332,697	10,669	354,671	6,212,392	-	6,577,732	(3,149,976)	66,539	(3,083,437)
02125	Triton Schools - ISD #2125	6,008,863	-	-	-	-	-	13,921	462,761	8,105,693	216,253	8,798,628	(4,109,968)	(43,251)	(4,153,219)
02134	United South Central - ISD #2134	4,355,000	-	-	-	199,618	199,618	10,089	335,392	5,874,704	-	6,220,185	(2,978,752)	39,924	(2,938,828)
02135	Maple River - ISD #2135	5,255,046	-	-	-	133,079	133,079	12,174	404,707	7,088,826	-	7,505,707	(3,594,369)	26,616	(3,567,753)
02137	Kingsland - ISD #2137	3,156,693	-	-	-	99,809	99,809	7,313	243,107	4,258,240	-	4,508,660	(2,159,128)	19,962	(2,139,166)
02142	St Louis County Schools - ISD # 2142	12,628,135	-	-	-	1,447,232	1,447,232	29,256	972,531	17,034,800	-	18,036,587	(8,637,447)	289,446	(8,348,001)
02143	Waterville-Elysian-Morristown ISD #2143	4,517,463	-	-	-	-	-	10,466	347,904	6,093,859	1,097,900	7,550,129	(3,089,874)	(219,580)	(3,309,454)
02144	Chisago Lakes Area - ISD #2144	19,069,710	-	-	-	632,124	632,124	44,179	1,468,616	25,724,202	-	27,236,997	(13,043,384)	126,425	(12,916,959)
02149	Minnewaska Area - ISD #2149	7,584,254	-	-	-	765,202	765,202	17,570	584,086	10,230,825	-	10,832,481	(5,187,511)	153,041	(5,034,470)
02154	Eveleth-Gilbert - ISD #2154	4,935,927	-	-	-	-	-	11,435	380,131	6,658,348	765,202	7,815,116	(3,376,097)	(153,041)	(3,529,138)
02155	Wadena-Deer Creek - ISD #2155	5,565,404	-	-	-	133,079	133,079	12,893	428,609	7,507,485	-	7,948,987	(3,806,649)	26,616	(3,780,033)
02159	Buffalo Lake-Hector - ISD #2159	2,855,248	-	-	-	216,253	216,253	6,615	219,891	3,851,604	-	4,078,110	(1,952,945)	43,251	(1,909,694)
02164	Dilworth-Glyndon-Felton - ISD #2164	9,552,219	-	-	-	199,618	199,618	22,130	735,645	12,885,524	-	13,643,299	(6,533,568)	39,924	(6,493,644)
02165	Hinckley-Finlayson - ISD #2165	5,685,682	-	-	-	548,950	548,950	13,172	437,872	6,669,735	-	8,120,779	(3,888,917)	109,790	(3,779,127)
02167	Lakeview - ISD #2167	3,769,405	-	-	-	282,792	282,792	8,733	290,293	5,084,762	-	5,383,788	(2,578,214)	56,559	(2,521,655)
02168	NRHEG - ISD #2168	5,002,273	-	-	-	66,539	66,539	11,589	385,240	6,747,846	-	7,144,675	(3,421,476)	13,308	(3,408,168)
02169	Murray County Central - ISD #2169	4,134,028	-	-	-	-	-	9,577	318,374	5,576,623	166,348	6,070,922	(2,827,611)	(33,270)	(2,860,881)
02170	Staples-Motley - ISD #2170	5,605,042	-	-	-	-	-	12,985	431,661	7,560,955	1,563,676	9,569,277	(3,833,761)	(312,735)	(4,146,496)

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
ID	Entity	Net Pension Liability	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	Total Pension Expense
02310	Sibley East - ISD #2310	6,505,875	-	-	-	-	-	15,072	501,037	8,776,140	482,411	9,774,660	(4,449,917)	(96,482)	(4,546,399)
02311	Clearbrook-Gonvick - ISD #2311	2,415,381	-	-	-	332,697	332,697	5,596	186,016	3,258,242	-	3,449,854	(1,652,083)	66,539	(1,585,544)
02342	West Central Area - ISD #2342	4,447,479	-	-	-	748,568	748,568	10,303	342,514	5,999,453	-	6,352,270	(3,042,006)	149,714	(2,892,292)
02358	Tri-County - ISD #2358	1,421,947	-	-	-	-	-	3,294	109,508	1,918,144	116,444	2,147,390	(972,590)	(23,289)	(995,879)
02364	Belgrade-Brooten-Elrosa - ISD #2364	3,642,837	-	-	-	-	-	8,439	280,546	4,914,027	249,522	5,452,534	(2,491,643)	(49,905)	(2,541,548)
02365	Gibbon-Fairfax-Winthrop - ISD #2365	4,599,330	-	-	-	316,062	316,062	10,655	354,208	6,204,295	-	6,569,158	(3,145,870)	63,212	(3,082,658)
02396	Atwater-Cosmos-Grove City - ISD #2396	5,304,779	-	-	-	216,253	216,253	12,290	408,537	7,155,914	-	7,576,741	(3,628,386)	43,251	(3,585,135)
02397	Le Sueur-Henderson - ISD #2397	5,214,968	-	-	-	49,904	49,904	12,081	401,621	7,034,763	-	7,448,465	(3,566,957)	9,981	(3,556,976)
02448	Martin County West - ISD #2448	4,181,761	-	-	-	182,983	182,983	9,688	322,050	5,641,012	-	5,972,750	(2,860,259)	36,597	(2,823,662)
02527	Norman County West - ISD #2527	1,635,143	-	-	-	-	-	3,788	125,927	2,205,736	182,983	2,518,434	(1,118,412)	(36,597)	(1,155,009)
02534	BOLD - ISD #2534	3,718,611	-	-	-	-	-	8,615	286,382	5,016,243	216,253	5,527,493	(2,543,472)	(43,251)	(2,586,723)
02536	Granada-Huntley-E Chain - ISD #2536	1,296,622	-	-	-	-	-	3,004	99,857	1,749,086	232,887	2,084,834	(886,869)	(46,578)	(933,447)
02580	East Central - ISD #2580	4,289,670	-	-	-	-	-	9,938	330,361	5,786,576	299,427	6,426,302	(2,934,067)	(59,886)	(2,993,953)
02609	Win-E-Mac - ISD #2609	2,229,226	-	-	-	-	-	5,164	171,680	3,007,129	116,444	3,300,417	(1,524,756)	(23,289)	(1,548,045)
02683	Greenbush-Middle River - ISD #2683	2,343,562	-	-	-	-	-	5,429	180,485	3,161,363	865,012	4,212,289	(1,602,960)	(173,002)	(1,775,962)
02687	Howard Lake-Waverly-Winsted - ISD #2687	6,778,975	-	-	-	332,697	332,697	15,705	522,070	9,144,540	-	9,682,315	(4,636,713)	66,539	(4,570,174)
02689	Pipestone Area Schools - ISD #2689	6,217,633	-	-	-	149,713	149,713	14,404	478,839	8,387,314	-	8,880,557	(4,252,764)	29,943	(4,222,821)
02711	Mesabi East - ISD #2711	5,208,860	-	-	-	1,164,439	1,164,439	12,067	401,150	7,026,523	-	7,439,740	(3,562,779)	232,888	(3,329,891)
02752	Fairmont-Ceylon - ISD #2752	8,869,431	-	-	-	16,635	16,635	20,548	683,062	11,964,473	-	12,668,083	(6,066,552)	3,327	(6,063,225)
02753	Long Prairie-Grey Eagle - ISD #2753	5,234,386	-	-	-	-	-	12,126	403,116	7,060,956	133,079	7,609,277	(3,580,238)	(26,616)	(3,606,854)
02754	Cedar Mountain - ISD #2754	2,482,197	-	-	-	-	-	5,750	191,162	3,348,374	133,079	3,678,365	(1,697,784)	(26,616)	(1,724,400)
02769	Morris Area Schools - ISD #2769	5,732,125	-	-	-	199,618	199,618	13,280	441,448	7,732,386	-	8,187,114	(3,920,684)	39,924	(3,880,760)
02805	Zumbrota-Mazeppa - ISD #2805	6,334,834	-	-	-	382,602	382,602	14,676	487,865	8,545,413	-	9,047,954	(4,332,927)	76,520	(4,256,407)
02835	Janesville-Waldorf-Pemberton - ISD #2835	3,688,765	-	-	-	316,062	316,062	8,546	284,083	4,975,982	-	5,268,611	(2,523,058)	63,212	(2,459,846)
02853	Lac qui Parle Valley - ISD #2853	5,355,270	-	-	-	232,887	232,887	12,407	412,426	7,224,024	-	7,648,857	(3,662,921)	46,578	(3,616,343)
02854	Ada-Borup - ISD #2854	2,943,800	-	-	-	83,174	83,174	6,820	226,711	3,971,057	-	4,204,588	(2,013,513)	16,635	(1,996,878)
02856	Stephen-Argyle - ISD #2856	1,871,197	-	-	-	-	-	4,335	144,107	2,524,162	249,522	2,922,126	(1,279,869)	(49,905)	(1,329,774)
02859	Glencoe-Silver Lake - ISD #2859	8,558,346	-	-	-	-	-	19,827	659,104	11,544,833	-	12,223,764	(5,853,775)	-	(5,853,775)
02860	Blue Earth Area Public Schools # 2860	7,167,760	-	-	-	-	-	16,605	552,011	9,668,994	149,713	10,387,323	(4,902,636)	(29,943)	(4,932,579)
02884	Red Rock Central - ISD #2884	2,370,756	-	-	-	-	-	5,492	182,579	3,198,045	-	3,386,116	(1,621,560)	-	(1,621,560)
02886	Glennville-Emmons - ISD #2886	1,445,124	-	-	-	-	-	3,348	111,293	1,949,408	166,348	2,230,397	(988,442)	(33,270)	(1,021,712)
02888	Clinton-Graceville-Beardsley - ISD #2888	1,870,939	-	-	-	-	-	4,334	144,087	2,523,815	316,062	2,988,298	(1,279,693)	(63,212)	(1,342,905)
02889	Lake Park-Audubon District - ISD #2889	3,625,830	-	-	-	-	-	8,400	279,236	4,891,085	66,539	5,245,260	(2,480,011)	(13,308)	(2,493,319)
02890	Renville County West - ISD #2890	3,526,182	-	-	-	33,270	33,270	8,169	271,562	4,756,664	-	5,036,395	(2,411,853)	6,654	(2,405,199)
02895	Jackson County Central Schools ISD #2895	7,399,509	-	-	-	-	-	17,142	569,859	9,981,613	1,247,613	11,816,227	(5,061,149)	(249,523)	(5,310,672)
02897	Redwood Area Schools - ISD # 2897	6,494,780	-	-	-	-	-	15,046	500,183	8,761,173	865,012	10,141,414	(4,442,328)	(173,002)	(4,615,330)
02898	Westbrook-Walnut Grove Public School#2898	2,580,738	-	-	-	-	-	5,979	198,750	3,481,302	199,618	3,885,649	(1,765,184)	(39,924)	(1,805,108)
02899	Plainview-Elgin-Millville ISD #2899	7,828,387	-	-	-	-	-	18,136	602,888	10,560,150	249,522	11,430,696	(5,354,494)	(49,905)	(5,404,399)
02902	RTR Public School #2902	2,686,267	-	-	-	182,983	182,983	6,223	206,878	3,623,657	-	3,836,758	(1,837,365)	36,597	(1,800,768)
02903	Ortonville Public School #2903	3,124,512	-	-	-	-	-	7,239	240,628	4,214,830	116,444	4,579,141	(2,137,118)	(23,289)	(2,160,407)
02904	Tracy Area School District #2904	4,034,274	-	-	-	-	-	9,346	310,692	5,442,059	532,315	6,294,412	(2,759,381)	(106,463)	(2,865,844)
02905	Tri-City United ISD #2905	10,500,072	-	-	-	964,821	964,821	24,325	808,643	14,164,137	-	14,997,105	(7,181,885)	192,964	(6,988,921)
02906	Red Lake County Central - ISD #2906	2,457,974	-	-	-	116,444	116,444	5,694	189,296	3,315,699	-	3,510,689	(1,681,216)	23,289	(1,657,927)
02907	Round Lake/Brewster - ISD #2907	1,369,258	-	-	-	349,332	349,332	3,172	105,451	1,847,069	-	1,955,692	(936,551)	69,866	(866,685)
02908	Brandon/Evansville - ISD #2908	2,455,155	-	-	-	532,315	532,315	5,688	189,079	3,311,896	-	3,506,663	(1,679,288)	106,463	(1,572,825)
03333	Pine Point - ISD #3333	755,576	-	-	-	33,270	33,270	1,750	58,189	1,019,238	-	1,079,177	(516,802)	6,654	(510,148)
04000	City Academy	709,723	-	-	-	49,904	49,904	1,644	54,658	957,385	-	1,013,687	(485,439)	9,981	(475,458)
04001	Bluffview Montessori	896,620	-	-	-	83,174	83,174	2,077	69,051	1,209,501	-	1,280,629	(613,274)	16,635	(596,639)
04003	New Heights School	773,265	-	-	-	-	-	1,791	59,551	1,043,100	16,635	1,121,077	(528,901)	(3,327)	(532,228)
04004	Cedar-Riverside Community School	1,257,605	-	-	-	232,887	232,887	2,913	96,852	1,696,454	-	1,796,219	(860,182)	46,578	(813,604)
04005	Metro Deaf School	2,863,948	-	-	-	199,618	199,618	6,635	220,561	3,863,340	-	4,090,536	(1,958,896)	39,924	(1,918,972)
04007	New Country Charter School	1,105,966	-	-	-	199,618	199,618	2,562	85,174	1,491,899	-	1,579,635	(756,463)	39,924	(716,539)
04008	PACT Charter School	2,488,972	-	-	-	-	-	5,766	191,683	3,357,514	399,237	3,954,200	(1,702,418)	(79,847)	(1,782,265)
04011	Athlos Leadership Academy	4,095,421	-	-	-	731,933	731,933	9,488	315,401	5,524,543	-	5,849,432	(2,801,204)	146,387	(2,654,817)
04015	Community of Peace	4,466,001	-	-	-	66,539	66,539	10,346	343,940	6,024,440	-	6,378,726	(3,054,675)	13,308	(3,041,367)
04016	World Learner School	994,464	-	-	-	166,348	166,348	2,304	76,587	1,341,488	-	1,420,379	(680,198)	33,270	(646,928)
04017	MN Transitions Charter School	7,509,935	-	-	-	2,528,497	2,528,497	17,398	578,363	10,130,572	-	10,726,333	(5,136,678)	505,699	(4,630,979)
04018	Achieve Language Academy	2,307,093	-	-	-	66,539	66,539	5,345	177,676	3,112,167	-	3,295,188	(1,578,015)	13,308	(1,564,707)
04020	Duluth Edison Charter School	8,783,819	-	-	-	1,314,152	1,314,152	20,349	676,469	11,848,987	-	12,545,805	(6,007,995)	262,831	(5,745,164)
04025	Cyber Village Academy	1,630,383	-	-	-	415,871	415,871	3,777	125,561	2,199,316	-	2,328,654	(1,115,157)	83,174	(1,031,983)
04026	ECHO Charter School	649,758	-	-	-	-	-	1,505	50,040	876,496	199,618	1,127,659	(444,425)	(39,924)	(484,349)
04027	Higher Ground	2,709,322	-	-	-	382,602	382,602	6,277	208,653	3,654,757	-	3,869,687	(1,853,134)	76,520	(1,776,614)
04029	St Paul City School	2,324,251	-	-	-	16,635	16,635	5,385	178,998	3,135,313	-	3,319,696	(1,589,752)	3,327	(1,586,425)
04030	Odyssey Academy	132,692	-	-	-	-	-	307	10,219	178,996	2,977,637	3,167,159	(90,759)	(595,528)	(686,287)
04031	Jennings Experiential High School	437,896	-	-	-	166,348	166,348	1,014	33,724	590,703	-	625,441	(299,514)	33,270	(266,244)
04032	Harvest Preparatory Academy	1,495,615	-	-	-	-	-	3,465	115,182	2,017,518	948,186	3,084,351	(1,022,977)	(189,637)	(1,212,614)
04035	Life Prep Academy	1,704,081	-	-	-	33,270	33,270	3,948	131,236	2,298,731	-	2,433,915	(1,165,565)	6,654	(1,158,911)
04036	Face to Face Academy	747,618	-	-	-	316,062	316,062	1,732	57,576	1,008,504	-	1,067,812	(511,359)	63,212	(448,147)
04038	Sojourner Truth Academy	2,368,330	-	-	-	99,809	99,809	5,487	182,392	3,194,774	-	3,382,653	(1,619,901)	19,962	(1,599,939)
04039	High School for Recording Arts	1,081,455	-	-	-	166,348	166,348	2,505	83,286	1,458,836	-	1,544,627			

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
ID	Entity	Net Pension Liability	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	Total Pension Expense
04057	El Colegio Charter School	686,759	-	-	-	49,904	49,904	1,591	52,889	926,408	-	980,888	(469,732)	9,981	(459,751)
04058	Schoolcraft Learning Community	926,163	-	-	-	166,348	166,348	2,146	71,327	1,249,353	-	1,322,826	(633,481)	33,270	(600,211)
04059	Crosslake Community School	1,362,877	-	-	-	831,742	831,742	3,157	104,959	1,838,461	-	1,946,577	(932,186)	166,349	(765,837)
04064	Riverway Learning Community	551,035	-	-	-	116,444	116,444	1,277	42,437	743,322	-	787,036	(376,899)	23,289	(353,610)
04066	Kato Public Charter School	387,027	-	-	-	-	-	897	29,806	522,082	249,522	802,307	(264,720)	(49,905)	(314,625)
04067	Aurora Charter School	2,105,553	-	-	-	399,237	399,237	4,878	162,155	2,840,299	-	3,007,332	(1,440,165)	79,847	(1,360,318)
04068	Excell Academy for Higher Learning	2,018,683	-	-	-	199,618	199,618	4,677	155,465	2,723,115	-	2,883,257	(1,380,748)	39,924	(1,340,824)
04070	HOPE Community Academy	2,687,995	-	-	-	-	-	6,227	207,011	3,625,988	-	3,839,226	(1,838,547)	-	(1,838,547)
04073	Academia Cesar Chavez	2,679,946	-	-	-	1,746,658	1,746,658	6,209	206,391	3,615,130	-	3,827,730	(1,833,041)	349,332	(1,483,709)
04074	AUSA High School	2,006,284	-	-	-	-	-	4,648	154,510	2,706,389	249,522	3,115,069	(1,372,267)	(49,905)	(1,422,172)
04075	Avalon School	1,770,048	-	-	-	598,854	598,854	4,101	136,317	2,387,717	-	2,528,135	(1,210,685)	119,771	(1,090,914)
04077	Twin Cities International Elem. School	2,913,605	-	-	-	-	-	6,750	224,386	3,930,326	166,348	4,327,810	(1,992,861)	(33,270)	(2,026,131)
04078	MN International Middle School	1,935,391	-	-	-	465,776	465,776	4,484	149,050	2,610,757	-	2,764,291	(1,323,777)	93,155	(1,230,622)
04079	Friendship Academy of Fine Arts	658,262	-	-	-	216,253	216,253	1,525	50,695	887,967	-	940,187	(450,241)	43,251	(406,990)
04080	Pillager Area Charter School	186,821	-	-	-	-	-	433	14,388	252,013	182,983	449,817	(127,783)	(36,597)	(164,380)
04081	Discovery Public School of Faribault	402,958	-	-	-	182,983	182,983	934	31,033	543,572	-	575,539	(275,617)	36,597	(239,020)
04082	BlueSky Charter School	3,458,092	-	-	-	149,713	149,713	8,011	266,318	4,664,815	-	4,939,144	(2,365,281)	29,943	(2,335,338)
04083	Ridgeway Community School	438,457	-	-	-	33,270	33,270	1,016	33,767	591,460	-	626,243	(299,898)	6,654	(293,244)
04084	North Shore Community School	1,540,633	-	-	-	16,635	16,635	3,569	118,649	2,078,247	-	2,200,465	(1,053,769)	3,327	(1,050,442)
04085	Harbor City International	1,339,928	-	-	-	83,174	83,174	3,104	103,192	1,807,504	-	1,913,800	(916,490)	16,635	(899,855)
04087	SAGE Academy	377,022	-	-	-	-	-	873	29,036	508,587	282,792	821,288	(257,877)	(56,559)	(314,436)
04088	Urban Academy	1,426,358	-	-	-	249,522	249,522	3,304	109,848	1,924,094	-	2,037,246	(975,607)	49,905	(925,702)
04089	New City School	1,298,213	-	-	-	266,157	266,157	3,008	99,979	1,751,233	-	1,854,220	(887,958)	53,232	(834,726)
04090	Prairie Creek Community School	1,006,969	-	-	-	199,618	199,618	2,333	77,550	1,358,358	-	1,438,241	(688,751)	39,924	(648,827)
04091	Arcadia Charter School	771,886	-	-	-	-	-	1,788	59,445	1,041,240	33,270	1,135,743	(527,958)	(6,654)	(534,612)
04092	Watershed High School	408,960	-	-	-	66,539	66,539	947	31,495	551,669	-	584,111	(279,722)	13,308	(266,414)
04093	New Century Charter School	702,341	-	-	-	282,792	282,792	1,627	54,089	947,427	-	1,003,143	(480,390)	56,559	(423,831)
04095	Trio Wolf Creek Distance Learning	917,856	-	-	-	-	-	2,126	70,687	1,238,148	-	1,310,961	(627,799)	-	(627,799)
04097	Partnership Academy, Inc.	2,070,478	-	-	-	-	-	4,797	159,544	2,792,984	432,506	3,389,741	(1,416,174)	(86,501)	(1,502,675)
04098	Nova Classical Academy	4,248,395	-	-	-	-	-	9,842	327,182	5,730,898	16,635	6,084,557	(2,905,836)	(3,327)	(2,909,163)
04100	Great Expectations School	533,285	-	-	-	116,444	116,444	1,235	41,070	719,378	-	761,683	(364,759)	23,289	(341,470)
04102	Mn Internship Center	1,881,292	-	-	-	-	-	4,358	144,884	2,537,780	781,837	3,468,859	(1,286,774)	(156,368)	(1,443,142)
04103	Hmong Academy	8,361,445	-	-	-	3,127,351	3,127,351	19,371	643,940	11,279,222	-	11,942,533	(5,719,097)	625,470	(5,093,627)
04104	Paladin Academy (Liberty High School)	826,151	-	-	-	-	-	1,914	63,624	1,114,441	731,933	1,911,912	(565,074)	(146,387)	(711,461)
04105	Great River School	2,758,783	-	-	-	1,630,215	1,630,215	6,391	212,462	3,721,477	-	3,940,330	(1,886,964)	326,043	(1,560,921)
04106	Trek North High School	1,444,866	-	-	-	-	-	3,347	111,274	1,949,061	249,522	2,313,204	(988,266)	(49,905)	(1,038,171)
04107	Voyageurs Expeditionary School	753,014	-	-	-	99,809	99,809	1,745	57,992	1,015,783	-	1,075,520	(515,050)	19,962	(495,088)
04110	Performing Institute of Minnesota Arts High School	1,861,754	-	-	-	648,759	648,759	4,313	143,379	2,511,424	-	2,659,116	(1,273,410)	129,752	(1,143,658)
04111	Augsburg Academy for Health Careers	558,766	-	-	-	-	-	1,294	43,072	753,750	249,522	1,047,598	(382,187)	(49,905)	(432,092)
04112	St Paul Conservatory for Performing Arts	2,265,757	-	-	-	-	-	5,249	174,493	3,056,407	898,282	4,134,431	(1,549,742)	(179,656)	(1,729,398)
04113	Spero Academy	1,856,266	-	-	-	598,854	598,854	4,300	142,957	2,504,022	-	2,651,279	(1,269,657)	119,771	(1,149,886)
04116	Lakes International Language Academy	4,609,183	-	-	-	898,282	898,282	10,678	354,967	6,217,586	-	6,583,231	(3,152,609)	179,656	(2,972,953)
04118	Kaleidoscope Charter School	3,303,072	-	-	-	565,585	565,585	7,652	254,380	4,455,700	-	4,717,732	(2,259,250)	113,117	(2,146,133)
04119	Academic Arts High School	636,056	-	-	-	133,079	133,079	1,474	48,985	858,011	-	908,470	(435,052)	26,616	(408,436)
04120	St Croix Preparatory School	4,843,191	-	-	-	299,427	299,427	11,220	372,989	6,533,252	-	6,917,461	(3,312,667)	59,886	(3,252,781)
04121	UBAH Medical Academy	1,589,821	-	-	-	-	-	3,683	122,437	2,144,599	665,394	2,936,113	(1,087,413)	(133,079)	(1,220,492)
04122	Eagle Ridge Academy	5,809,749	-	-	-	2,262,339	2,262,339	13,459	447,426	7,837,096	-	8,297,981	(3,973,777)	452,468	(3,521,309)
04124	Beacon Academy	2,433,161	-	-	-	798,472	798,472	5,637	187,385	3,282,227	-	3,475,249	(1,664,244)	159,695	(1,504,549)
04126	Prairie Seeds Academy	3,257,902	-	-	-	299,427	299,427	7,548	250,901	4,394,767	-	4,653,216	(2,228,354)	59,886	(2,168,468)
04127	TEAM Academy	773,022	-	-	-	-	-	1,791	59,533	1,042,773	16,635	1,120,732	(528,735)	(3,327)	(532,062)
04131	Metro School Charter Total	1,729,198	-	-	-	565,585	565,585	4,006	133,171	2,332,612	-	2,469,789	(1,182,744)	113,117	(1,069,627)
04132	Twin Cities Academy High School	2,926,975	-	-	-	1,131,169	1,131,169	6,781	225,415	3,948,360	-	4,180,556	(2,002,005)	226,234	(1,775,771)
04135	Rochester Math and Science Academy	1,654,484	-	-	-	449,141	449,141	3,833	127,417	2,231,827	-	2,363,077	(1,131,641)	89,828	(1,041,813)
04137	Swan River Montessori	754,666	-	-	-	-	-	1,748	58,119	1,018,012	232,887	1,310,766	(516,180)	(46,578)	(562,758)
04138	MILROY Area Charter School	236,342	-	-	-	99,809	99,809	548	18,201	318,815	-	337,564	(161,654)	19,962	(141,692)
04139	LoveWorks Academy	560,721	-	-	-	-	-	1,299	43,183	756,388	133,079	933,949	(383,524)	(26,616)	(410,140)
04140	Yinghua Academy	3,227,268	-	-	-	332,697	332,697	7,477	248,542	4,353,443	-	4,609,462	(2,207,401)	66,539	(2,140,862)
04142	Stride Academy	1,826,132	-	-	-	-	-	4,231	140,636	2,463,373	3,692,936	6,301,176	(1,249,046)	(738,587)	(1,987,633)
04143	New Millennium Academy	2,900,918	-	-	-	-	-	6,721	223,409	3,913,211	249,522	4,392,863	(1,984,183)	(49,905)	(2,034,088)
04144	Green Isle Community School	233,902	-	-	-	-	-	542	18,013	315,523	66,539	400,617	(159,985)	(13,308)	(173,293)
04145	Birch Grove Charter School	195,810	-	-	-	-	-	454	15,080	264,139	-	279,673	(133,931)	-	(133,931)
04146	Northern Lights Community School	791,651	-	-	-	16,635	16,635	1,834	60,967	1,067,903	-	1,130,704	(541,477)	3,327	(538,150)
04150	Minnesota Online High School	1,096,295	-	-	-	349,332	349,332	2,540	84,429	1,478,854	-	1,565,823	(749,849)	69,866	(679,983)
04151	EdVisions Off-Campus Charter School	657,929	-	-	-	-	-	1,524	50,669	887,517	49,904	989,614	(450,013)	(9,981)	(459,994)
04152	Twin Cities German Immersion School	2,600,595	-	-	-	66,539	66,539	6,025	200,280	3,508,088	-	3,714,393	(1,778,766)	13,308	(1,765,458)
04153	Dugsi Academy	1,962,932	-	-	-	149,713	149,713	4,548	151,171	2,647,910	-	2,803,629	(1,342,615)	29,943	(1,312,672)
04155	Naytahwaush Community School	923,571	-	-	-	49,904	49,904	2,140	71,127	1,245,856	-	1,319,123	(631,708)	9,981	(621,727)
04159	Seven Hills Classical	4,409,932	-	-	-	1,264,248	1,264,248	10,216	339,622	5,948,805	-	6,298,643	(3,016,325)	252,850	(2,763,475)
04160	Spectrum HS	3,040,871	-	-	-	49,904	49,904	7,045	234,187	4,102,002	-	4,343,234	(2,079,908)	9,981	(2,069,927)
04161	New Discoveries Montessori Academy	1,081,986	-	-	-	166,348	166,348	2,507	83,327	1,459,551	-	1,545,385	(740,061)	33,270	(706,791)
04162	Southside Family Charter School	610,211	-	-	-	-	-	1,414	46,994	823,148	99,809	971,365	(417,375)	(19,962)	(437,337)
04163	Learning for Leadership CS	1,307,884	-	-	-	199,618	199,618	3,030	100,724	1,764,278	-	1,868,032	(894,572)	39,924	(854,648)
04164	Laura Jeffrey Academy	933,575	-	-	-	99,809	99,809	2,163	71,897	1,259,352	-	1,333,412	(638,551)	19,962	(618,589)
04166	East Range Academy of Tech and Science	961,723	-	-											

Teachers Retirement Association
Schedule of Pension Amounts by Entity
Current Reporting Period Only
As of and for the Year Ended June 30, 2018

			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense			
ID	Entity	Net Pension Liability	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	Total Pension Expense
04170	Hiawatha Academies	8,313,849	-	-	-	2,811,289	2,811,289	19,261	640,275	11,215,017	-	11,874,553	(5,686,543)	562,258	(5,124,285)
04171	Noble Academy	2,864,206	-	-	-	548,950	548,950	6,635	220,581	3,863,688	-	4,090,904	(1,959,072)	109,790	(1,849,282)
04172	Clarkfield Area Charter School	297,519	-	-	-	-	-	689	22,913	401,340	99,809	524,751	(203,498)	(19,962)	(223,460)
04177	Minisinaakwaang Leadership Academy	272,675	-	-	-	116,444	116,444	632	21,000	367,827	-	389,459	(186,506)	23,289	(163,217)
04178	Lincoln International Charter School	901,577	-	-	-	199,618	199,618	2,089	69,433	1,216,187	-	1,287,709	(616,664)	39,924	(576,740)
04181	Community School of Excellence	4,146,049	-	-	-	-	-	9,605	319,300	5,592,838	49,904	5,971,647	(2,835,832)	(9,981)	(2,845,813)
04183	Lionsgate Academy	4,178,805	-	-	-	-	-	9,681	321,822	5,637,024	16,635	5,985,162	(2,858,237)	(3,327)	(2,861,564)
04184	Aspen Academy	2,406,559	-	-	-	133,079	133,079	5,575	185,336	3,246,342	-	3,437,253	(1,646,048)	26,616	(1,619,432)
04185	DaVinci Academy of Art and Science	2,810,880	-	-	-	2,179,165	2,179,165	6,512	216,474	3,791,754	-	4,014,740	(1,922,598)	435,833	(1,486,765)
04186	Global Academy, Inc.	2,505,024	-	-	-	-	-	5,803	192,920	3,379,168	748,568	4,326,459	(1,713,397)	(149,714)	(1,863,111)
04187	Natural Science Academy	315,087	-	-	-	66,539	66,539	730	24,266	425,039	-	450,035	(215,515)	13,308	(202,207)
04188	Cologne Academy	3,432,203	-	-	-	515,680	515,680	7,951	264,324	4,629,891	-	4,902,166	(2,347,573)	103,136	(2,244,437)
04189	Bright Water Elementary Charter School	809,250	-	-	-	-	-	1,875	62,323	1,091,642	16,635	1,172,475	(553,514)	(3,327)	(556,841)
04190	River's Edge Academy	471,411	-	-	-	-	-	1,092	36,305	635,912	66,539	739,848	(322,437)	(13,308)	(335,745)
04191	KIPP Minnesota	2,703,002	-	-	-	2,162,530	2,162,530	6,262	208,166	3,646,231	-	3,860,659	(1,848,811)	432,506	(1,416,305)
04192	Best Academy	3,002,067	-	-	-	-	-	6,955	231,198	4,049,657	2,212,434	6,500,244	(2,053,367)	(442,487)	(2,495,854)
04193	College Prep Elementary	1,878,564	-	-	-	-	-	4,352	144,674	2,534,100	266,157	2,949,283	(1,284,908)	(53,232)	(1,338,140)
04194	Cannon River STEM School	1,720,224	-	-	-	515,680	515,680	3,985	132,480	2,320,507	-	2,456,972	(1,176,606)	103,136	(1,073,470)
04195	Oshki Ogimaag Charter School	294,867	-	-	-	33,270	33,270	683	22,709	397,762	-	421,154	(201,684)	6,654	(195,030)
04198	Discovery Woods Montessori	485,280	-	-	-	99,809	99,809	1,124	37,373	654,622	-	693,119	(331,924)	19,962	(311,962)
04199	Parnassus Preparatory School	4,467,351	-	-	-	1,114,535	1,114,535	10,349	344,044	6,026,260	-	6,380,653	(3,055,598)	222,907	(2,832,691)
04200	Step Academy	1,851,461	-	-	-	1,746,658	1,746,658	4,289	142,587	2,497,540	-	2,644,416	(1,266,371)	349,332	(917,039)
04201	Cornerstone Montessori Elementary School	490,525	-	-	-	-	-	1,136	37,777	661,696	33,270	733,879	(335,511)	(6,654)	(342,165)
04204	Rochester STEM Academy	489,934	-	-	-	16,635	16,635	1,135	37,731	660,899	-	699,765	(335,107)	3,327	(331,780)
04205	Hennepin Elementary School	2,183,965	-	-	-	981,456	981,456	5,060	168,194	2,946,073	-	3,119,327	(1,493,798)	196,291	(1,297,507)
04207	Vermilion Country School	238,843	-	-	-	-	-	553	18,394	322,189	33,270	374,406	(163,365)	(6,654)	(170,019)
04208	Nasha Shkola Charter School	547,867	-	-	-	-	-	1,269	42,193	739,049	116,444	898,955	(374,732)	(23,289)	(398,021)
04209	Mastery School	1,245,494	-	-	-	133,079	133,079	2,885	95,919	1,680,117	-	1,778,921	(851,898)	26,616	(825,282)
04210	Upper Mississippi Academy	1,507,332	-	-	-	182,983	182,983	3,492	116,084	2,033,324	-	2,152,900	(1,030,991)	36,597	(994,394)
04212	West Side Summit Charter School	740,706	-	-	-	-	-	1,716	57,044	999,180	33,270	1,091,210	(506,631)	(6,654)	(513,285)
04213	Prodeo Academy	2,088,849	-	-	-	1,347,422	1,347,422	4,839	160,869	2,817,766	-	2,983,474	(1,428,740)	269,485	(1,159,255)
04215	Sejong Academy	855,724	-	-	-	565,585	565,585	1,982	65,902	1,154,334	-	1,222,218	(585,302)	113,117	(472,185)
04217	Technical Academies of Minnesota	746,723	-	-	-	432,506	432,506	1,730	57,507	1,007,297	-	1,066,534	(510,747)	86,501	(424,246)
04218	Venture Academy	2,144,085	-	-	-	1,031,360	1,031,360	4,967	165,122	2,892,276	-	3,062,365	(1,466,520)	206,272	(1,260,248)
04219	Northeast College Prep Charter School	1,726,363	-	-	-	765,202	765,202	3,999	132,952	2,328,788	-	2,465,739	(1,180,805)	153,041	(1,027,764)
04220	Agamim Hebrew Language School	865,319	-	-	-	499,045	499,045	2,005	66,641	1,167,277	-	1,235,923	(591,865)	99,809	(492,056)
04221	Discovery Charter School	845,326	-	-	-	598,854	598,854	1,958	65,101	1,140,307	-	1,207,366	(578,189)	119,771	(458,418)
04223	Saint Cloud Math and Science Academy	1,108,633	-	-	-	532,315	532,315	2,568	85,379	1,495,498	-	1,583,445	(758,288)	106,463	(651,825)
04224	Star of the North Academy	763,822	-	-	-	282,792	282,792	1,770	58,824	1,030,362	-	1,090,956	(522,442)	56,559	(465,883)
04225	Universal Academy Charter School	1,058,112	-	-	-	565,585	565,585	2,451	81,488	1,427,347	-	1,511,286	(723,732)	113,117	(610,615)
04226	Bdote Learning Center	716,574	-	-	-	565,585	565,585	1,660	55,186	966,627	-	1,023,473	(490,126)	113,117	(377,009)
04227	Art and Science Academy	1,976,832	-	-	-	1,580,310	1,580,310	4,580	152,242	2,666,660	-	2,823,482	(1,352,122)	316,062	(1,036,060)
04228	Woodbury Leadership Academy	875,884	-	-	-	-	-	2,029	67,454	1,181,529	316,062	1,567,074	(599,091)	(63,212)	(662,303)
04229	Jane Goodall Environmental Sciences Acad	521,568	-	-	-	49,904	49,904	1,208	40,168	703,572	-	744,948	(356,744)	9,981	(346,763)
04230	Minnesota Excellence in Learning Academy	999,360	-	-	-	-	-	2,315	76,964	1,348,093	16,635	1,444,007	(683,547)	(3,327)	(686,874)
04231	Minnesota Math and Science Academy	2,301,711	-	-	-	748,568	748,568	5,332	177,262	3,104,908	-	3,287,502	(1,574,335)	149,714	(1,424,621)
04232	Success Academy School	451,160	-	-	-	266,157	266,157	1,045	34,745	608,595	-	644,385	(308,586)	53,232	(255,354)
04233	Level Up Academy Charter School	641,679	-	-	-	382,602	382,602	1,487	49,418	865,597	-	916,502	(438,899)	76,520	(362,379)
04235	Flex Academy of Minnesota	17,432	-	-	-	-	-	40	1,342	23,514	981,456	1,006,352	(11,923)	(196,291)	(208,214)
04237	Career Pathways	526,888	-	-	-	-	-	1,221	40,577	710,749	16,635	769,182	(360,383)	(3,327)	(363,710)
04238	Rochester Beacon Academy	1,859,086	-	-	-	1,829,833	1,829,833	4,307	143,174	2,507,825	-	2,655,306	(1,271,586)	365,967	(905,619)
04239	TESFA International School	933,241	-	-	-	532,315	532,315	2,162	71,872	1,258,902	-	1,332,936	(638,323)	106,463	(531,860)
04240	New Century Academy	739,675	-	-	-	898,282	898,282	1,714	56,965	997,789	-	1,056,468	(505,926)	179,656	(326,270)
04243	North Metro Flex Academy	945,474	-	-	-	831,742	831,742	2,190	72,814	1,275,403	-	1,350,407	(646,689)	166,349	(480,340)
04243	FIT Academy	904,654	-	-	-	2,245,704	2,245,704	2,096	69,670	1,220,338	-	1,292,104	(618,769)	449,141	(169,628)
04246	Big Picture Twin Cities-Phillips Community School	333,868	-	-	-	665,394	665,394	773	25,712	450,373	-	476,858	(228,360)	133,079	(95,281)
04248	TRUTH Preparatory	63,587	-	-	-	-	-	147	4,897	85,777	1,613,580	1,704,401	(43,493)	(322,716)	(366,209)
04249	Sankofa Underground North Academy	6,184	-	-	-	-	-	14	476	8,343	582,219	591,052	(4,230)	(116,444)	(120,674)
04250	Athlos Academy of St Cloud	2,866,631	-	-	-	3,110,716	3,110,716	6,641	220,768	3,866,960	-	4,094,369	(1,960,731)	622,143	(1,338,588)
04251	Apex Academy	39,016	-	-	-	49,904	49,904	90	3,005	52,631	-	55,726	(26,687)	9,981	(16,706)
04252	Northeast Art & Science Polytechnic Char	64,042	-	-	-	166,348	166,348	148	4,932	86,390	-	91,470	(43,804)	33,270	(10,534)
04254	Marine Area Charter School	547,943	-	-	-	1,447,232	1,447,232	1,269	42,199	739,151	-	782,619	(374,784)	289,446	(85,338)
04261	SciTech Academy	4,138	-	-	-	16,635	16,635	10	319	5,582	-	5,911	(2,830)	3,327	497
04265	Minnesota Wildflower Montessori School	10,868	-	-	-	33,270	33,270	25	837	14,661	-	15,523	(7,434)	6,654	(780)
05001	MN Family Career & Comm Leaders of Amer	93,085	-	-	-	-	-	216	7,169	125,567	-	132,952	(63,668)	-	(63,668)
05002	MN Business Professionals of America	32,483	-	-	-	-	-	75	2,502	43,819	-	46,396	(22,218)	-	(22,218)
05004	MN Delta Epsilon / DECA	31,983	-	-	-	-	-	74	2,463	43,144	-	45,681	(21,876)	-	(21,876)
06004	Freshwater Education Dist # 6004	4,737,373	-	-	-	-	-	10,975	364,840	6,390,509	282,792	7,049,116	(3,240,289)	(56,559)	(3,296,848)
06012	Zumbro Education District # 6012	3,758,946	-	-	-	948,186	948,186	8,708	289,488	5,070,653	-	5,368,849	(2,571,060)	189,637	(2,381,423)
06013	Hiawatha Valley Ed Dist # 6013	3,895,413	-	-	-	482,411	482,411	9,024	299,998	5,254,741	-	5,563,763	(2,664,401)	96,482	(2,567,919)
06014	Runestone Area Education Dist # 6014	2,098,671	-	-	-	166,348	166,348	4,862	161,625	2,831,016	-	2,997,503	(1,435,458)	33,270	(1,402,188)
06017	MN Transitions - Connections Academy	4,447,433	-	-	-	1,214,343	1,214,343	10,303	342,510	5,999,392	-	6,352,205	(3,041,975)	242,869	(2,799,106)
06026	W Central Education Dist # 6026	1,890,205	-	-	-	49,904	49,904	4,379	145,570	2,549,803	-	2,699,752	(1,292,871)	9,981	(1,282,890)
06027	MN Valley Educ Dist # 6027	2,593,471	-	-	-	-	-	6,008	199,731	3,498,478	365,967	4,070,184	(1,77		

Teachers Retirement Association
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Current Reporting Period Only
As of and for the Year Ended June 30, 2018

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	Total Pension Expense
06070	Itasca Area Schools Collaborative	867,229	-	-	-	948,186	948,186	2,009	66,788	1,169,854	-	1,238,651	(593,171)	189,637	(403,534)
06076	Northland Learning Center - ISD # 6076	3,138,700	-	-	-	415,871	415,871	7,271	241,721	4,233,969	-	4,482,961	(2,146,822)	83,174	(2,063,648)
06078	Northwest Suburban ISD 6078	125,219	-	-	-	-	-	290	9,644	168,915	-	178,849	(85,648)	-	(85,648)
06080	Minnesota's Digital Academy	325,425	-	-	-	116,444	116,444	754	25,062	438,984	-	464,800	(222,586)	23,289	(199,297)
06083	Southern Minnesota Education Consortium	783,193	-	-	-	465,776	465,776	1,814	60,316	1,056,493	-	1,118,623	(535,692)	93,155	(442,537)
06094	Cannon Valley Special Education Coop	2,049,651	-	-	-	5,422,959	5,422,959	4,748	157,850	2,764,889	-	2,927,487	(1,401,929)	1,084,592	(317,337)
06383	Benton-Stearns Educ Dist # 6383	3,627,406	-	-	-	332,697	332,697	8,404	279,358	4,893,211	-	5,180,973	(2,481,089)	66,539	(2,414,550)
06979	Midstate Educational Dist # 6979	1,986,579	-	-	-	-	-	4,602	152,992	2,679,808	66,539	2,903,941	(1,358,789)	(13,308)	(1,372,097)
8800037	Dept of Education	10,211,860	-	-	-	-	-	23,658	786,446	13,775,351	1,397,327	15,982,782	(6,984,753)	(279,465)	(7,264,218)
8825000	Perpich Center for Arts Education	1,509,999	-	-	-	-	-	3,498	116,290	2,036,923	3,842,649	5,999,360	(1,032,816)	(768,530)	(1,801,346)
8837001	Minnesota State Academies	3,945,843	-	-	-	149,713	149,713	9,141	303,881	5,322,769	-	5,635,791	(2,698,895)	29,943	(2,668,952)
9700004	Education Minnesota 09700004	326,456	-	-	-	-	-	756	25,141	440,374	16,635	482,906	(223,291)	(3,327)	(226,618)
10100011	System Office 101-11	3,267,846	-	-	-	133,079	133,079	7,571	251,667	4,408,180	-	4,667,418	(2,235,155)	26,616	(2,208,539)
10100012	Bemidji State Univ 101-12	6,396,860	-	-	-	-	-	14,820	492,642	8,629,083	1,131,169	10,267,714	(4,375,352)	(226,234)	(4,601,586)
10100013	Minnesota State Univ, Mankato 101-13	11,639,885	-	-	-	1,364,057	1,364,057	26,966	896,423	15,701,695	-	16,625,084	(7,961,500)	272,812	(7,688,688)
10100014	Minnesota St. University Moorhead 101-14	5,714,360	-	-	-	-	-	13,238	440,080	7,708,421	532,315	8,694,054	(3,908,533)	(106,463)	(4,014,996)
10100015	St Cloud State Univ 101-15	11,490,201	-	-	-	-	-	26,619	884,895	15,499,777	3,077,447	19,488,738	(7,859,118)	(615,489)	(8,474,607)
10100016	Southwest Minnesota State Univ 101-16	3,199,771	-	-	-	-	-	7,413	246,424	4,316,351	32,697	4,902,885	(2,188,594)	(66,539)	(2,255,133)
10100017	Winona State Univ 101-17	11,971,464	-	-	-	-	-	27,734	921,959	16,148,980	1,730,024	18,828,697	(8,188,294)	(346,005)	(8,534,299)
10100018	Metropolitan State Univ 101-18	8,369,175	-	-	-	748,568	748,568	19,389	644,536	11,289,650	-	11,953,575	(5,724,385)	149,714	(5,574,671)
10100020	Alexandria Tech College 101-20	5,075,455	-	-	-	-	-	11,758	390,876	6,846,566	665,394	7,914,594	(3,471,532)	(133,079)	(3,604,611)
10100021	Anoka Technical College 101-21	2,455,261	-	-	-	-	-	5,688	189,087	3,312,039	316,062	3,822,876	(1,679,360)	(63,212)	(1,742,572)
10100022	Central Lakes College 101-22	5,022,630	-	-	-	-	-	11,636	386,808	6,775,307	1,763,293	8,937,044	(3,435,400)	(352,659)	(3,788,059)
10100023	Dakota County Tech College 101-23	3,523,029	-	-	-	-	-	8,162	271,319	4,752,411	1,547,041	6,578,933	(2,409,697)	(309,408)	(2,719,105)
10100024	Lake Superior College 101-24	4,686,200	-	-	-	266,157	266,157	10,856	360,899	6,321,478	-	6,693,233	(3,205,288)	53,232	(3,152,056)
10100025	Hennepin Tech College 101-25	8,953,209	-	-	-	-	-	20,742	689,514	12,077,486	1,197,709	13,985,451	(6,123,855)	(239,542)	(6,363,397)
10100026	Ridgewater College 101-26	7,084,437	-	-	-	-	-	16,412	545,594	9,556,595	1,181,074	11,299,675	(4,845,644)	(236,215)	(5,081,859)
10100027	Minneapolis Comm & Tech College 101-27	7,901,812	-	-	-	-	-	18,306	608,543	10,659,197	548,950	11,834,996	(5,404,716)	(109,790)	(5,514,506)
10100028	Century Comm and Tech College 101-28	10,259,047	-	-	-	-	-	23,767	790,080	13,839,003	2,395,417	17,048,267	(7,017,027)	(479,084)	(7,496,111)
10100029	Northwest Tech College - Bemidj 101-29	1,400,317	-	-	-	16,635	16,635	3,244	107,843	1,888,966	-	2,000,053	(957,795)	3,327	(954,468)
10100030	Pine Tech College 101-30	1,989,626	-	-	-	-	-	4,609	153,227	2,683,918	632,124	3,473,878	(1,360,873)	(126,425)	(1,487,298)
10100031	Mesabi Range Comm & Tech College 101-31	2,764,725	-	-	-	-	-	6,405	212,920	3,729,492	781,837	4,730,654	(1,891,028)	(156,368)	(2,047,396)
10100032	Hibbing Comm College 101-32	2,784,157	-	-	-	-	-	6,450	214,416	3,755,706	2,644,940	6,621,512	(1,904,320)	(528,988)	(2,433,308)
10100033	Minnesota State College-SE Tech 101-33	3,590,739	-	-	-	-	-	8,319	276,534	4,843,749	731,933	5,860,535	(2,456,009)	(146,387)	(2,602,396)
10100034	Riverland Community College 101-34	4,264,113	-	-	-	-	-	9,879	328,392	5,752,102	881,647	6,972,020	(2,916,587)	(176,329)	(3,092,916)
10100035	South Central College 101-35	5,505,000	-	-	-	-	-	12,753	423,957	7,426,003	881,647	8,744,360	(3,765,334)	(176,329)	(3,941,663)
10100036	Minnesota West Comm &Tech College 101-36	4,916,479	-	-	-	16,635	16,635	11,390	378,633	6,632,114	-	7,022,137	(3,362,795)	3,327	(3,359,468)
10100037	St Cloud Tech College 101-37	6,638,295	-	-	-	-	-	15,379	511,235	8,954,768	1,663,484	11,144,866	(4,540,490)	(332,697)	(4,873,187)
10100038	St Paul College 101-38	5,990,537	-	-	-	-	-	13,878	461,350	8,080,972	515,680	9,071,880	(4,097,434)	(103,136)	(4,200,570)
10100039	Northeast Service Unit 101-39	312,874	-	-	-	66,539	66,539	725	24,095	422,053	-	446,873	(214,001)	13,308	(200,693)
10100040	Fond duLac Tribal and Comm College101-40	1,362,240	-	-	-	-	-	3,156	104,910	1,837,602	515,680	2,461,348	(931,751)	(103,136)	(1,034,887)
10100041	North Hennepin Comm College 101-41	6,611,253	-	-	-	-	-	15,316	509,153	8,918,290	382,602	9,825,361	(4,521,994)	(76,520)	(4,598,514)
10100042	Northland Community &Tech College 101-42	4,584,066	-	-	-	365,967	365,967	10,620	353,033	6,183,704	-	6,547,357	(3,135,430)	73,193	(3,062,237)
10100043	Normandale Community College 101-43	6,615,073	-	-	-	-	-	15,325	509,447	8,923,443	1,031,360	10,479,575	(4,524,606)	(206,272)	(4,730,878)
10100044	Inver Hills Community College 101-44	4,247,788	-	-	-	-	-	9,841	327,135	5,730,080	166,348	6,233,404	(2,905,421)	(33,270)	(2,938,691)
10100045	Itasca Community College 101-45	2,547,527	-	-	-	216,253	216,253	5,902	196,193	3,436,502	-	3,638,597	(1,742,469)	43,251	(1,699,218)
10100046	Rainy River Community College 101-46	544,532	-	-	-	16,635	16,635	1,262	41,936	734,550	-	777,748	(372,452)	3,327	(369,125)
10100048	Rochester Comm & Tech College 101-48	6,350,780	-	-	-	-	-	14,713	489,093	8,566,923	731,933	9,802,662	(4,343,834)	(146,387)	(4,490,221)
10100049	Anoka-Ramsey Comm College 101-49	7,283,445	-	-	-	-	-	16,874	560,920	9,825,048	632,124	11,034,966	(4,981,763)	(126,425)	(5,108,188)
10100050	Vermilion Comm College 101-50	1,241,644	-	-	-	-	-	2,877	95,623	1,674,923	149,713	1,923,136	(849,265)	(29,943)	(879,208)
10100051	MN State Comm and Tech College 101-51	6,967,706	-	-	-	-	-	16,142	536,604	9,399,130	898,282	10,850,158	(4,765,802)	(179,656)	(4,945,458)
	Schools Dropped During the Year	-	-	-	-	-	-	-	-	-	21,874,821	21,874,821	-	(4,374,964)	(4,374,964)
S0001	Minneapolis - Special School Dist #1	461,845,050	-	-	-	-	-	1,069,964	35,568,083	623,008,704	72,062,139	731,708,890	(315,894,789)	(14,412,443)	(330,307,232)
	CITY	34,105,268	-	-	-	-	-	79,011	2,626,551	46,006,510	2,378,782	51,090,854	(23,327,470)	(475,757)	(23,803,227)
	MSPSD	34,105,268	-	-	-	-	-	79,011	2,626,551	46,006,510	2,378,782	51,090,854	(23,327,470)	(475,757)	(23,803,227)
	State	471,219,755	-	-	-	-	-	1,091,671	36,290,068	635,654,768	32,870,453	705,906,960	(322,306,943)	(6,574,091)	(328,881,034)
	Total	\$ 6,280,936,000	\$ -	\$ -	\$ -	\$ 308,027,387	\$ 308,027,387	\$ 14,551,000	\$ 483,714,000	\$ 8,472,707,000	\$ 308,027,387	\$ 9,278,999,387	\$ (4,296,062,000)	\$ -	\$ (4,296,062,000)

Teachers Retirement Association
Notes to the Schedule of Employer and Non-Employer Allocations and
Schedule of Pension Amounts by Entity, Current Reporting Period Only
for the Fiscal Year Ended June 30, 2018

NOTE 1: PLAN DESCRIPTION

A. Organization

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

B. Participating employers and direct aid contributions

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

TRA serves 590 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, 2018, are used as the basis for determining each entity's proportionate share of the collective pension amounts reported in the *Schedule of Employer and Non-Employer Allocations*.
5. The *Schedule of Pension Amounts by Entity, Current Reporting Period Only*, presents deferred inflows of resources, deferred outflows of resources, and pension expense for the current reporting period (measurement period) only. In addition to the current period amounts reported on this schedule, entities need to account for deferred inflows of resources and deferred outflows of resources related to pensions from prior reporting periods and continue to amortize those amounts against pension expense (based on previously established amortization periods) in their financial statements in accordance with generally accepted accounting principles.
 - a. TRA calculated the deferred inflows of resources and deferred outflows of resources related to pensions for the change in proportion percentage from the end of the prior measurement period (June 30, 2017) to the end of the current measurement period (June 30, 2018) for the net pension liability only. Entities are responsible for accounting for the impact of the change in proportion from the prior measurement date to the current measurement date on deferred inflows of resources and deferred outflows of resources related to pensions and amortizing those amounts over the average estimated remaining service lives of all plan members, except for investment gains and losses, which should be amortized over five years.
 - b. TRA determined that the difference between employer and non-employer actual contributions and the contributions used in the proportionate share percentage calculation (the miscellaneous contributions not representative of future contribution efforts as further explained in Note 2.B.) were not material in the aggregate or to individual entities. Therefore, TRA did not include these differences as deferred inflows or outflows of resources related to pensions in the *Schedule of Pension Amounts by Entity, Current Reporting Period Only*.

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

Deferred outflows of resources

The only deferred outflows arising in fiscal year ending June 30, 2018 relate to changes in proportion.

Deferred inflows of resources

(dollars in thousands)

	<u>Differences between expected and actual experience</u>	<u>Changes of Assumptions</u>	<u>Difference between projected and actual investment earnings</u>
Amortization period	6 years	6 years	5 years
Current period additions	\$17,461	\$10,167,248	\$604,642
Amortized in period ending June 30,			
2018	2,910	1,694,541	120,928
2019	2,910	1,694,541	120,928
2020	2,910	1,694,541	120,928
2021	2,910	1,694,541	120,928
2022	2,910	1,694,541	120,930
2023	2,911	1,694,543	-

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, 2018, calculated in accordance with GASB Statement No. 67, are shown below (in thousands).

Total pension liability (A)	\$28,643,023
Plan fiduciary net position (B)	<u>\$22,362,087</u>
Net pension liability (A-B)	\$6,280,936
Plan fiduciary net position as a percentage of the total pension liability (B/A)	78.07%

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	\$378,728
Add employer contributions not related to future contribution efforts	522
Deduct TRA’s contributions not included in allocation	<u>(471)</u>
Total employer contributions	\$378,779
Total non-employer contributions	<u>35,588</u>
Total contributions reported in the <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$414,367</u>

NOTE 3: CHANGES OF BENEFIT AND FUNDING TERMS

2018: The 2018 Omnibus Pension Bill contained a number of changes:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018.

Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.

- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

NOTE 4: ACTUARIAL METHODS AND ASSUMPTIONS

The 2018 Legislature also modified actuarial assumption changes for the TRA plan. The total pension liability in the June 30, 2018, 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, 2018
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% for 10 years and 3.25%, thereafter
Projected salary increase	2.85 to 8.85% for 10 years and 3.25 to 9.25%, thereafter
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.
Mortality assumptions:	
Pre-retirement:	RP- 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale.
Post-retirement:	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability:	RP-2014 disabled retiree mortality table, without adjustment.

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

The total pension liability (TPL) is calculated using a discount rate called the Single Equivalent Interest Rate (SEIR). The projection of cash flows used to determine the discount rate was performed in accordance with GASB 67. On that basis, TRA’s Fiduciary Net Position (FNP) was not projected to be depleted, so the Municipal Bond Index Rate was not used in the determination of the SEIR. The SEIR at Prior Measurement date was 5.12 percent.

The long-term expected rate of return of 7.50 percent on plan investments was applied to periods before 2053 and the Municipal Bond Index Rate of 3.89 percent was applied to periods on and after 2053, resulting in an SEIR of 5.12 percent.

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

Asset Class	Allocation as of June 30, 2018	Final Target Allocation	Long-term Expected Real Rate of Return (Geometric Mean)
Domestic Equity	33%	36%	5.10%
International Equity	16%	17%	5.30%
Private Markets	25%	25%	5.90%
Fixed Income	16%	20%	0.75%
Treasuries	8%	0%	0.50%
Unallocated cash	<u>2%</u>	<u>2%</u>	0.00%
Total	100%	100%	

The following presents the net pension liability of TRA calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50 percent) or one percentage point higher (8.50 percent) than the current rate.

Sensitivity of Net Pension Liability (NPL) to Changes in the Discount Rate <i>(dollars in thousands)</i>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
NPL	\$9,967,820	\$6,280,936	\$3,239,281

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2018 to be six years. The *Differences Between Expected and Actual Experience, Changes of Assumptions, and Changes in Proportion* use this amortization period of six years in the schedule presented. The amortization period for *Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments* is five years as required by GASB 68.

NOTE 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, 2018, are presented below.

	<i>(dollars in thousands)</i>	
Service cost	\$	1,056,681
Interest on the total pension liability		2,064,148
Current-period benefit changes		(3,681,114)
Expensed portion of current-period difference between expected and actual experience in the total pension liability		(2,910)
Expensed portion of current-period changes of assumptions		(1,694,541)
Member contributions		(374,550)
Projected earnings on plan investments		(1,555,469)
Expensed portion of current-period differences between actual and projected earnings on plan investments		(120,928)
Administrative expense		15,673
Other		<u>(2,581)</u>
Total pension expense	\$	(4,295,591)
Less TRA employer contributions and miscellaneous adjustments		<u>(471)</u>
Pension expense – Schedule Of Pension Amounts By Entity, Current Reporting Period Only	\$	<u><u>(4,296,062)</u></u>

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, 2018. 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/2019/01/2018-MN-TRA-GASB-67-68-Reports-combined.pdf>.