

Public Employees Retirement Association of Minnesota
Correctional Plan

Reconciliation of Employer Proportionate Share Allocation Contributions to Employer Financial Statement Contributions
For the Fiscal Years Ended June 30, 2019 and June 30, 2018

Employer Unit No.	Employer Name	2019 Proportional Share Percentage	2018 Proportional Share Percentage	Change in Proportion from 2018 to 2019	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$16,447,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2019	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.6521%	0.6543%	-0.0022%	\$ (362)	\$ (90)	\$ (271)
0006-00	ANOKA COUNTY	5.9425%	5.8180%	0.1245%	20,477	5,119	15,357
0008-01	BECKER COUNTY	0.7268%	0.7074%	0.0194%	3,191	798	2,393
0010-00	BELTRAMI COUNTY	0.8460%	0.8342%	0.0118%	1,941	485	1,456
0012-00	BENTON COUNTY REVENUE	0.9435%	0.9689%	-0.0254%	(4,178)	(1,044)	(3,133)
0016-00	BLUE EARTH COUNTY	0.8449%	0.9329%	-0.0880%	(14,473)	(3,618)	(10,855)
0018-00	BROWN COUNTY	0.4030%	0.4165%	-0.0135%	(2,220)	(555)	(1,665)
0020-00	CARLTON COUNTY	0.4684%	0.4895%	-0.0211%	(3,470)	(868)	(2,603)
0022-00	CARVER COUNTY	1.4657%	1.5335%	-0.0678%	(11,151)	(2,788)	(8,363)
0024-00	CASS COUNTY	0.3980%	0.4152%	-0.0172%	(2,829)	(707)	(2,122)
0026-00	CHIPPEWA COUNTY	0.2385%	0.2307%	0.0078%	1,283	321	962
0030-00	CHISAGO COUNTY	0.6764%	0.6345%	0.0419%	6,891	1,723	5,168
0032-00	CLAY COUNTY	1.8365%	1.4924%	0.3441%	56,594	14,149	42,446
0034-00	CLEARWATER COUNTY	0.3208%	0.3365%	-0.0157%	(2,582)	(646)	(1,937)
0040-00	COTTONWOOD COUNTY	0.2997%	0.3034%	-0.0037%	(609)	(152)	(456)
0042-01	CROW WING COUNTY	1.5988%	1.6125%	-0.0137%	(2,253)	(563)	(1,690)
0046-00	DAKOTA COUNTY	3.1481%	3.0316%	0.1165%	19,161	4,790	14,371
0050-00	DOUGLAS COUNTY	0.8092%	0.8428%	-0.0336%	(5,526)	(1,382)	(4,145)
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	0.3969%	0.4028%	-0.0059%	(970)	(243)	(728)
0054-00	FILLMORE COUNTY	0.1927%	0.1779%	0.0148%	2,434	609	1,826
0056-01	FREEBORN COUNTY	0.9819%	0.9857%	-0.0038%	(625)	(156)	(469)
0058-00	GOODHUE COUNTY	1.2684%	1.3294%	-0.0610%	(10,033)	(2,508)	(7,525)
0138-00	HOUSTON COUNTY	0.4590%	0.4845%	-0.0255%	(4,194)	(1,048)	(3,145)
0140-00	HUBBARD COUNTY	0.8236%	0.8483%	-0.0247%	(4,062)	(1,016)	(3,047)
0142-00	ISANTI COUNTY	0.9347%	0.9722%	-0.0375%	(6,168)	(1,542)	(4,626)
0144-00	ITASCA COUNTY	0.6023%	0.6090%	-0.0067%	(1,102)	(275)	(826)
0148-00	JACKSON COUNTY	0.3180%	0.3110%	0.0070%	1,151	288	863
0150-00	KANABEC COUNTY REVENUE	0.7702%	0.7928%	-0.0226%	(3,717)	(929)	(2,788)
0152-00	KANDIYOHI COUNTY	1.3617%	1.3799%	-0.0182%	(2,993)	(748)	(2,245)
0156-00	KITTS COUNTY	0.1876%	0.1564%	0.0312%	5,131	1,283	3,849
0158-00	KOOCHICING COUNTY	0.2469%	0.2441%	0.0028%	461	115	345
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.1004%	0.1044%	-0.0040%	(658)	(164)	(493)
0162-00	LAKE COUNTY	0.2791%	0.2901%	-0.0110%	(1,809)	(452)	(1,357)
0164-01	LAKE OF THE WOODS COUNTY	0.1502%	0.1260%	0.0242%	3,980	995	2,985
0166-00	LE SUEUR COUNTY	0.4101%	0.3460%	0.0641%	10,543	2,636	7,907
0168-00	LINCOLN COUNTY	0.1787%	0.1914%	-0.0127%	(2,089)	(522)	(1,567)
0172-00	LYON COUNTY	0.5024%	0.5195%	-0.0171%	(2,812)	(703)	(2,109)
0176-00	MAHNOMEN COUNTY	0.1421%	0.1445%	-0.0024%	(395)	(99)	(296)
0178-00	MARSHALL COUNTY	0.2718%	0.2531%	0.0187%	3,076	769	2,307
0180-00	MARTIN COUNTY	0.3558%	0.3519%	0.0039%	641	160	481
0181-00	MC LEOD COUNTY	0.4600%	0.4710%	-0.0110%	(1,809)	(452)	(1,357)
0182-00	MEEKER COUNTY	0.4167%	0.3552%	0.0615%	10,115	2,529	7,586
0186-00	MILLE LACS COUNTY	0.8266%	0.9028%	-0.0762%	(12,533)	(3,133)	(9,399)
0188-00	MORRISON COUNTY	0.4974%	0.4838%	0.0136%	2,237	559	1,678
0190-01	MOWER COUNTY	0.8205%	0.7690%	0.0515%	8,470	2,118	6,353
0194-00	NICOLLET COUNTY	0.3910%	0.4171%	-0.0261%	(4,293)	(1,073)	(3,220)
0196-00	NOBLES COUNTY	0.5868%	0.6212%	-0.0344%	(5,658)	(1,414)	(4,243)
0202-00	OLMSTED COUNTY	3.0360%	3.0470%	-0.0110%	(1,809)	(452)	(1,357)
0206-00	OTTER TAIL COUNTY	0.9100%	0.9140%	-0.0040%	(658)	(164)	(493)
0208-00	PENNINGTON COUNTY REVENUE	0.6110%	0.5639%	0.0471%	7,747	1,937	5,810
0212-00	PINE COUNTY	0.9563%	0.9915%	-0.0352%	(5,789)	(1,447)	(4,342)
0214-00	PIPESTONE COUNTY	0.2511%	0.2607%	-0.0096%	(1,579)	(395)	(1,184)
0230-01	RAMSEY COUNTY	12.5545%	12.4958%	0.0587%	9,654	2,414	7,241
0292-00	REDWOOD COUNTY	0.3240%	0.3218%	0.0022%	362	90	271
0296-00	RENVILLE COUNTY	0.3761%	0.4631%	-0.0870%	(14,309)	(3,577)	(10,732)
0298-00	RICE COUNTY	0.6537%	0.6335%	0.0202%	3,322	831	2,492
0304-00	ROSEAU COUNTY	0.2635%	0.2352%	0.0283%	4,655	1,164	3,491
0308-00	ST LOUIS COUNTY	2.0143%	2.0129%	0.0014%	230	58	173
0318-00	SCOTT COUNTY	2.1301%	2.1014%	0.0287%	4,720	1,180	3,540
0320-01	SHERBURNE COUNTY	4.4359%	4.3827%	0.0532%	8,750	2,187	6,562
0322-00	SIBLEY COUNTY	0.2702%	0.2415%	0.0287%	4,720	1,180	3,540
0324-00	STEARNS COUNTY	2.6018%	2.6415%	-0.0397%	(6,529)	(1,632)	(4,897)
0326-00	STEELE COUNTY	1.0965%	1.1116%	-0.0151%	(2,484)	(621)	(1,863)
0332-00	SWIFT COUNTY	0.2493%	0.2477%	0.0016%	263	66	197
0334-00	TODD COUNTY	0.4170%	0.3567%	0.0603%	9,918	2,479	7,438
0336-00	TRAVERSE COUNTY	0.2497%	0.2503%	-0.0006%	(99)	(25)	(74)
0338-00	WABASHA COUNTY	0.4108%	0.4272%	-0.0164%	(2,697)	(674)	(2,023)
0340-00	WADENA COUNTY	0.2128%	0.2281%	-0.0153%	(2,516)	(629)	(1,887)

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0342-00	WASECA COUNTY	0.1762%	0.1799%	-0.0037%	(609)	(152)	(456)
0344-00	WASHINGTON COUNTY	2.6147%	2.6276%	-0.0129%	(2,122)	(530)	(1,591)
0346-00	WATONWAN COUNTY	0.1518%	0.1537%	-0.0019%	(312)	(78)	(234)
0348-00	WILKIN COUNTY	0.2576%	0.2517%	0.0059%	970	243	728
0350-03	WINONA COUNTY	0.7785%	0.7868%	-0.0083%	(1,365)	(341)	(1,024)
0352-01	WRIGHT COUNTY	1.7394%	1.7920%	-0.0526%	(8,651)	(2,163)	(6,488)
0354-00	YELLOW MEDICINE COUNTY	0.3093%	0.3079%	0.0014%	230	58	173
0400-00	HENNEPIN COUNTY	15.7134%	15.9352%	-0.2218%	(36,479)	(9,120)	(27,360)
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.3954%	1.3136%	0.0818%	13,454	3,363	10,090
0760-00	ARROWHEAD REGIONAL CORRECTIONS	2.1908%	2.2402%	-0.0494%	(8,125)	(2,031)	(6,094)
0779-00	NORTHWESTERN JUVENILE CENTER	1.2152%	1.2892%	-0.0740%	(12,171)	(3,043)	(9,128)
1130-01	BEMIDJI ISD-31	0.0404%	0.0520%	-0.0116%	(1,908)	(477)	(1,431)
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	1.2164%	1.2032%	0.0132%	2,171	543	1,628
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	1.6239%	1.6431%	-0.0192%	(3,158)	(789)	(2,368)
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ 0	\$ (0)