

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, 2020 and June 30, 2019

Employer Unit No.	Employer Name	2020 Proportional Share Percentage	2019 Proportional Share Percentage	Change in Proportion from 2019 to 2020	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$13,845,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2020	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.6411%	0.6521%	-0.0110%	\$ (1,523)	\$ (381)	\$ (1,142)
0006-00	ANOKA COUNTY	5.8050%	5.9425%	-0.1375%	(19,037)	(4,759)	(14,278)
0008-01	BECKER COUNTY	0.7555%	0.7268%	0.0287%	3,974	993	2,980
0010-00	BELTRAMI COUNTY	0.8702%	0.8460%	0.0242%	3,350	838	2,513
0012-00	BENTON COUNTY REVENUE	0.9244%	0.9435%	-0.0191%	(2,644)	(661)	(1,983)
0016-00	BLUE EARTH COUNTY	0.8539%	0.8449%	0.0090%	1,246	312	935
0018-00	BROWN COUNTY	0.3476%	0.4030%	-0.0554%	(7,670)	(1,918)	(5,753)
0020-00	CARLTON COUNTY	0.4872%	0.4684%	0.0188%	2,603	651	1,952
0022-00	CARVER COUNTY	1.4319%	1.4657%	-0.0338%	(4,680)	(1,170)	(3,510)
0024-00	CASS COUNTY	0.3946%	0.3980%	-0.0034%	(471)	(118)	(353)
0026-00	CHIPPEWA COUNTY	0.2672%	0.2385%	0.0287%	3,974	993	2,980
0030-00	CHISAGO COUNTY	0.6507%	0.6764%	-0.0257%	(3,558)	(890)	(2,669)
0032-00	CLAY COUNTY	1.9325%	1.8365%	0.0960%	13,291	3,323	9,968
0034-00	CLEARWATER COUNTY	0.2732%	0.3208%	-0.0476%	(6,590)	(1,648)	(4,943)
0040-00	COTTONWOOD COUNTY	0.2988%	0.2997%	-0.0009%	(125)	(31)	(93)
0042-01	CROW WING COUNTY	1.5925%	1.5988%	-0.0063%	(872)	(218)	(654)
0046-00	DAKOTA COUNTY	3.3833%	3.1481%	0.2352%	32,563	8,141	24,423
0050-00	DOUGLAS COUNTY	0.8090%	0.8092%	-0.0002%	(28)	(7)	(21)
0052-00	FARIBAULT COUNTY CENTRAL SERVICES	0.3898%	0.3969%	-0.0071%	(983)	(246)	(737)
0054-00	FILLMORE COUNTY	0.2045%	0.1927%	0.0118%	1,634	408	1,225
0056-01	FREEBORN COUNTY	0.9721%	0.9819%	-0.0098%	(1,357)	(339)	(1,018)
0058-00	GOODHUE COUNTY	1.2214%	1.2684%	-0.0470%	(6,507)	(1,627)	(4,880)
0138-00	HOUSTON COUNTY	0.4846%	0.4590%	0.0256%	3,544	886	2,658
0140-00	HUBBARD COUNTY	0.8400%	0.8236%	0.0164%	2,271	568	1,703
0142-00	ISANTI COUNTY	0.9112%	0.9347%	-0.0235%	(3,254)	(813)	(2,440)
0144-00	ITASCA COUNTY	0.6339%	0.6023%	0.0316%	4,375	1,094	3,281
0148-00	JACKSON COUNTY	0.3269%	0.3180%	0.0089%	1,232	308	924
0150-00	KANABEC COUNTY REVENUE	0.7892%	0.7702%	0.0190%	2,631	658	1,973
0152-00	KANDIYOHI COUNTY	1.3956%	1.3617%	0.0339%	4,693	1,173	3,520
0156-00	KITSON COUNTY	0.1881%	0.1876%	0.0005%	69	17	52
0158-00	KOOCHICHING COUNTY	0.2103%	0.2469%	-0.0366%	(5,067)	(1,267)	(3,800)
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.0885%	0.1004%	-0.0119%	(1,648)	(412)	(1,236)
0162-00	LAKE COUNTY	0.2792%	0.2791%	0.0001%	14	3	10
0164-01	LAKE OF THE WOODS COUNTY	0.1323%	0.1502%	-0.0179%	(2,478)	(620)	(1,859)
0166-00	LE SUEUR COUNTY	0.5329%	0.4101%	0.1228%	17,002	4,250	12,751
0168-00	LINCOLN COUNTY	0.1906%	0.1787%	0.0119%	1,648	412	1,236
0172-00	LYON COUNTY	0.5139%	0.5024%	0.0115%	1,592	398	1,194
0176-00	MAHNOMEN COUNTY	0.1405%	0.1421%	-0.0016%	(222)	(55)	(166)
0178-00	MARSHALL COUNTY	0.2809%	0.2718%	0.0091%	1,260	315	945
0180-00	MARTIN COUNTY	0.3306%	0.3558%	-0.0252%	(3,489)	(872)	(2,617)
0181-00	MC LEOD COUNTY	0.4855%	0.4600%	0.0255%	3,530	883	2,648
0182-00	MEEKER COUNTY	0.4067%	0.4167%	-0.0100%	(1,385)	(346)	(1,038)
0186-00	MILLE LACS COUNTY	0.8738%	0.8266%	0.0472%	6,535	1,634	4,901
0188-00	MORRISON COUNTY	0.5201%	0.4974%	0.0227%	3,143	786	2,357
0190-01	MOWER COUNTY	0.8908%	0.8205%	0.0703%	9,733	2,433	7,300
0194-00	NICOLLET COUNTY	0.3915%	0.3910%	0.0005%	69	17	52
0196-00	NOBLES COUNTY	0.5947%	0.5868%	0.0079%	1,094	273	820
0202-00	OLMSTED COUNTY	2.9872%	3.0360%	-0.0488%	(6,756)	(1,689)	(5,067)
0206-00	OTTER TAIL COUNTY	0.9105%	0.9100%	0.0005%	69	17	52
0208-00	PENNINGTON COUNTY REVENUE	0.6258%	0.6110%	0.0148%	2,049	512	1,537
0212-00	PINE COUNTY	1.0185%	0.9563%	0.0622%	8,612	2,153	6,459
0214-00	PIPESTONE COUNTY	0.2481%	0.2511%	-0.0030%	(415)	(104)	(312)
0230-01	RAMSEY COUNTY	11.4492%	12.5545%	-1.1053%	(153,029)	(38,257)	(114,772)
0292-00	REDWOOD COUNTY	0.3433%	0.3240%	0.0193%	2,672	668	2,004
0296-00	RENVILLE COUNTY	0.4009%	0.3761%	0.0248%	3,434	858	2,575
0298-00	RICE COUNTY	0.6616%	0.6537%	0.0079%	1,094	273	820
0304-00	ROSEAU COUNTY	0.2800%	0.2635%	0.0165%	2,284	571	1,713
0308-00	ST LOUIS COUNTY	1.9996%	2.0143%	-0.0147%	(2,035)	(509)	(1,526)
0318-00	SCOTT COUNTY	2.1990%	2.1301%	0.0689%	9,539	2,385	7,154
0320-01	SHERBURNE COUNTY	4.6216%	4.4359%	0.1857%	25,710	6,428	19,283
0322-00	SIBLEY COUNTY	0.2918%	0.2702%	0.0216%	2,991	748	2,243
0324-00	STEARNS COUNTY	2.6703%	2.6018%	0.0685%	9,484	2,371	7,113
0326-00	STEELE COUNTY	1.1313%	1.0965%	0.0348%	4,818	1,205	3,614
0332-00	SWIFT COUNTY	0.2501%	0.2493%	0.0008%	111	28	83
0334-00	TODD COUNTY	0.4207%	0.4170%	0.0037%	512	128	384
0336-00	TRAVERSE COUNTY	0.2472%	0.2497%	-0.0025%	(346)	(87)	(260)
0338-00	WABASHA COUNTY	0.4088%	0.4108%	-0.0020%	(277)	(69)	(208)
0340-00	WADENA COUNTY	0.2326%	0.2128%	0.0198%	2,741	685	2,056
0342-00	WASECA COUNTY	0.1790%	0.1762%	0.0028%	388	97	291
0344-00	WASHINGTON COUNTY	2.6127%	2.6147%	-0.0020%	(277)	(69)	(208)
0346-00	WATONWAN COUNTY	0.1596%	0.1518%	0.0078%	1,080	270	810
0348-00	WILKIN COUNTY	0.2711%	0.2576%	0.0135%	1,869	467	1,402
0350-03	WINONA COUNTY	0.8064%	0.7785%	0.0279%	3,863	966	2,897

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0352-01	WRIGHT COUNTY	1.6933%	1.7394%	-0.0461%	(6,383)	(1,596)	(4,787)
0354-00	YELLOW MEDICINE COUNTY	0.3394%	0.3093%	0.0301%	4,167	1,042	3,126
0400-00	HENNEPIN COUNTY	15.9488%	15.7134%	0.2354%	32,591	8,148	24,443
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.4464%	1.3954%	0.0510%	7,061	1,765	5,296
0760-00	ARROWHEAD REGIONAL CORRECTIONS	2.1298%	2.1908%	-0.0610%	(8,445)	(2,111)	(6,334)
0779-00	NORTHWESTERN JUVENILE CENTER	1.2314%	1.2152%	0.0162%	2,243	561	1,682
1130-01	BEMIDJI ISD-31	0.0363%	0.0404%	-0.0041%	(568)	(142)	(426)
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	1.2277%	1.2164%	0.0113%	1,564	391	1,173
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	1.5809%	1.6239%	-0.0430%	(5,953)	(1,488)	(4,465)
9999-99	NO-EMPLOYER LISTED - ROUNDING	0.0004%	0.0000%	0.0004%	55	14	42
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ 0	\$ 0