

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, 2032 and June 30, 2022

Employer Unit No.	Employer Name	2023 Proportional Share Percentage	2022 Proportional Share Percentage	Change in Proportion from 2022 to 2023	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$332,400,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense (Income) in 2023	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.6018%	0.5861%	0.0157%	\$ 52,187	\$ 17,396	\$ 34,791
0006-00	ANOKA COUNTY	6.3449%	6.1008%	0.2441%	811,388	270,463	540,926
0008-01	BECKER COUNTY	0.8081%	0.8014%	0.0067%	22,271	7,424	14,847
0010-00	BELTRAMI COUNTY	0.9311%	0.9053%	0.0258%	85,759	28,586	57,173
0012-00	BENTON COUNTY REVENUE	0.9470%	0.9150%	0.0320%	106,368	35,456	70,912
0016-00	BLUE EARTH COUNTY	0.8992%	0.8239%	0.0753%	250,297	83,432	166,865
0018-00	BROWN COUNTY	0.3965%	0.4406%	-0.0441%	(146,588)	(48,863)	(97,726)
0020-00	CARLTON COUNTY	0.6003%	0.5808%	0.0195%	64,818	21,606	43,212
0022-00	CARVER COUNTY	1.3716%	1.4740%	-0.1024%	(340,378)	(113,459)	(226,918)
0024-00	CASS COUNTY	0.4083%	0.4330%	-0.0247%	(82,103)	(27,368)	(54,735)
0026-00	CHIPPEWA COUNTY	0.3616%	0.3319%	0.0297%	98,723	32,908	65,815
0030-00	CHISAGO COUNTY	0.7432%	0.6899%	0.0533%	177,169	59,056	118,113
0032-00	CLAY COUNTY	2.2083%	2.0887%	0.1196%	397,550	132,517	265,034
0034-00	CLEARWATER COUNTY	0.2729%	0.2686%	0.0043%	14,293	4,764	9,529
0040-00	COTTONWOOD COUNTY	0.3250%	0.3074%	0.0176%	58,502	19,501	39,002
0042-01	CROW WING COUNTY	1.5673%	1.6249%	-0.0576%	(191,462)	(63,821)	(127,642)
0046-00	DAKOTA COUNTY	3.3978%	3.3985%	-0.0007%	(2,327)	(776)	(1,551)
0050-00	DOUGLAS COUNTY	0.7570%	0.8029%	-0.0459%	(152,572)	(50,857)	(101,714)
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	0.4297%	0.4096%	0.0201%	66,812	22,271	44,542
0054-00	FILLMORE COUNTY	0.2950%	0.2021%	0.0929%	308,800	102,933	205,866
0056-01	FREEBORN COUNTY	0.8900%	0.8756%	0.0144%	47,866	15,955	31,910
0058-00	GOODHUE COUNTY	1.1327%	1.1839%	-0.0512%	(170,189)	(56,730)	(113,459)
0138-00	HOUSTON COUNTY	0.4781%	0.5064%	-0.0283%	(94,069)	(31,356)	(62,713)
0140-00	HUBBARD COUNTY	1.0774%	0.9932%	0.0842%	279,881	93,294	186,587
0142-00	ISANTI COUNTY	0.9248%	0.9714%	-0.0466%	(154,898)	(51,633)	(103,266)
0144-00	ITASCA COUNTY	0.6557%	0.6639%	-0.0082%	(27,257)	(9,086)	(18,171)
0148-00	JACKSON COUNTY	0.3287%	0.3362%	-0.0075%	(24,930)	(8,310)	(16,620)
0150-00	KANABEC COUNTY REVENUE	0.6960%	0.7584%	-0.0624%	(207,418)	(69,139)	(138,278)
0152-00	KANDIYOHI COUNTY	1.3728%	1.4224%	-0.0496%	(164,870)	(54,957)	(109,914)
0156-00	KITTSOP COUNTY	0.1898%	0.2272%	-0.0374%	(124,318)	(41,439)	(82,878)
0158-00	KOOCHICHIING COUNTY	0.2497%	0.2035%	0.0462%	153,569	51,190	102,379
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.1191%	0.1039%	0.0152%	50,525	16,842	33,683
0162-00	LAKE COUNTY	0.3110%	0.2884%	0.0226%	75,122	25,041	50,082
0164-01	LAKE OF THE WOODS COUNTY	0.1402%	0.1299%	0.0103%	34,237	11,412	22,825
0166-00	LE SUEUR COUNTY	0.5967%	0.5673%	0.0294%	97,726	32,575	65,150
0168-00	LINCOLN COUNTY	0.2014%	0.1901%	0.0113%	37,561	12,520	25,041
0172-00	LYON COUNTY	0.5006%	0.5879%	-0.0873%	(290,185)	(96,728)	(193,457)
0176-00	MAHNOMEN COUNTY	0.1341%	0.1562%	-0.0221%	(73,460)	(24,487)	(48,974)
0178-00	MARSHALL COUNTY	0.2929%	0.2935%	-0.0006%	(1,994)	(665)	(1,330)
0180-00	MARTIN COUNTY	0.3915%	0.4218%	-0.0303%	(100,717)	(33,572)	(67,145)
0181-00	MC LEOD COUNTY	0.5618%	0.5693%	-0.0075%	(24,930)	(8,310)	(16,620)
0182-00	MEEKER COUNTY	0.3780%	0.4109%	-0.0329%	(109,360)	(36,453)	(72,906)
0186-00	MILLE LACS COUNTY	0.6644%	0.8058%	-0.1414%	(470,014)	(156,671)	(313,342)
0188-00	MORRISON COUNTY	0.4728%	0.5212%	-0.0484%	(160,882)	(53,627)	(107,254)
0190-01	MOWER COUNTY	0.8899%	0.9526%	-0.0627%	(208,415)	(69,472)	(138,943)
0194-00	NICOLLET COUNTY	0.3818%	0.4066%	-0.0248%	(82,435)	(27,478)	(54,957)
0196-00	NOBLES COUNTY	0.5893%	0.5746%	0.0147%	48,863	16,288	32,575
0202-00	OLMSTED COUNTY	2.8260%	2.9321%	-0.1061%	(352,676)	(117,559)	(235,118)
0206-00	OTTER TAIL COUNTY	0.9459%	0.9671%	-0.0212%	(70,469)	(23,490)	(46,979)
0208-00	PENNINGTON COUNTY REVENUE	0.7013%	0.6729%	0.0284%	94,402	31,467	62,934
0212-00	PINE COUNTY	0.9524%	1.0849%	-0.1325%	(440,430)	(146,810)	(293,620)
0214-00	PIPESTONE COUNTY	0.2276%	0.2183%	0.0093%	30,913	10,304	20,609
0230-01	RAMSEY COUNTY	9.9458%	10.4598%	-0.5140%	(1,708,536)	(569,512)	(1,139,024)
0292-00	REDWOOD COUNTY	0.3724%	0.3763%	-0.0039%	(12,964)	(4,321)	(8,642)
0296-00	RENVILLE COUNTY	0.4871%	0.4397%	0.0474%	157,558	52,519	105,038
0298-00	RICE COUNTY	0.7362%	0.7622%	-0.0260%	(86,424)	(28,808)	(57,616)
0304-00	ROSEAU COUNTY	0.3313%	0.2544%	0.0769%	255,616	85,205	170,410
0308-00	ST LOUIS COUNTY	2.0640%	1.9964%	0.0676%	224,702	74,901	149,802
0318-00	SCOTT COUNTY	2.2620%	2.4001%	-0.1381%	(459,044)	(153,015)	(306,030)
0320-01	SHERBURNE COUNTY	4.6677%	4.7721%	-0.1044%	(347,026)	(115,675)	(231,350)
0322-00	SIBLEY COUNTY	0.3490%	0.3042%	0.0448%	148,915	49,638	99,277
0324-00	STEARNS COUNTY	2.5960%	2.9239%	-0.3279%	(1,089,940)	(363,313)	(726,626)
0326-00	STEELE COUNTY	0.9539%	1.0772%	-0.1233%	(409,849)	(136,616)	(273,233)
0332-00	SWIFT COUNTY	0.2868%	0.2829%	0.0039%	12,964	4,321	8,642
0334-00	TODD COUNTY	0.2763%	0.2565%	0.0198%	65,815	21,938	43,877
0336-00	TRAVERSE COUNTY	0.2844%	0.2855%	-0.0011%	(3,656)	(1,219)	(2,438)
0338-00	WABASHA COUNTY	0.4268%	0.4366%	-0.0098%	(32,575)	(10,858)	(21,717)
0340-00	WADENA COUNTY	0.2822%	0.2237%	0.0585%	194,454	64,818	129,636
0342-00	WASECA COUNTY	0.2305%	0.2027%	0.0278%	92,407	30,802	61,605
0344-00	WASHINGTON COUNTY	2.6160%	2.6673%	-0.0513%	(170,521)	(56,840)	(113,681)
0346-00	WATONWAN COUNTY	0.1570%	0.1599%	-0.0029%	(9,640)	(3,213)	(6,426)
0348-00	WILKIN COUNTY	0.2982%	0.3304%	-0.0322%	(107,033)	(35,678)	(71,355)
0350-03	WINONA COUNTY	0.4773%	0.5447%	-0.0674%	(224,038)	(74,679)	(149,358)
0352-01	WRIGHT COUNTY	2.0715%	1.9725%	0.0990%	329,076	109,692	219,384

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0354-00	YELLOW MEDICINE COUNTY	0.4028%	0.3975%	0.0053%	17,617	5,872	11,745
0400-00	HENNEPIN COUNTY	15.6462%	14.4047%	1.2415%	4,126,746	1,375,582	2,751,164
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.3364%	1.4385%	-0.1021%	(339,380)	(113,127)	(226,254)
0760-00	ARROWHEAD REGIONAL CORRECTIONS	2.1902%	2.2967%	-0.1065%	(354,006)	(118,002)	(236,004)
0779-00	NORTHWESTERN JUVENILE CENTER	1.2993%	1.3010%	-0.0017%	(5,651)	(1,884)	(3,767)
1130-01	BEMIDJI ISD-31	0.0357%	0.0359%	-0.0002%	(665)	(222)	(443)
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	1.2841%	1.2453%	0.0388%	128,971	42,990	85,981
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	1.6921%	1.5687%	0.1234%	410,182	136,727	273,454
9999-99	NO-EMPLOYER LISTED - ROUNDING	-0.0002%	-0.0001%	-0.0001%	(332)	(111)	(222)
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ (0)	\$ (0)