

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---|------------------------------------|------------------------------------|--|---|---|--|
| 0002-00 | AITKIN COUNTY | 0.1518% | 0.1447% | 0.0071% | \$562,322 | \$ 140,581 | \$ 421,742 |
| 0006-00 | ANOKA COUNTY | 1.4725% | 1.4217% | 0.0508% | \$4,023,377 | \$1,005,844 | \$3,017,533 |
| 0008-01 | BECKER COUNTY | 0.1826% | 0.1858% | -0.0032% | (\$253,441) | (\$63,360) | (\$190,081) |
| 0010-00 | BELTRAMI COUNTY | 0.2610% | 0.2637% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 0012-00 | BENTON COUNTY REVENUE | 0.1685% | 0.1697% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 0014-00 | BIG STONE COUNTY | 0.0458% | 0.0471% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 0016-00 | BLUE EARTH COUNTY | 0.3682% | 0.3607% | 0.0075% | \$594,002 | \$148,501 | \$445,502 |
| 0018-00 | BROWN COUNTY | 0.1683% | 0.1735% | -0.0052% | (\$411,842) | (\$102,960) | (\$308,881) |
| 0020-00 | CARLTON COUNTY | 0.2546% | 0.2545% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0022-00 | CARVER COUNTY | 0.5961% | 0.6222% | -0.0261% | (\$2,067,129) | (\$516,782) | (\$1,550,346) |
| 0022-09 | CARVER COUNTY HISTORICAL SOCIETY | 0.0023% | 0.0021% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0024-00 | CASS COUNTY | 0.1786% | 0.1856% | -0.0070% | (\$554,402) | (\$138,601) | (\$415,802) |
| 0026-00 | CHIPPEWA COUNTY | 0.0776% | 0.0721% | 0.0055% | \$435,602 | \$108,900 | \$326,701 |
| 0027-00 | CHIPPEWA COUNTY SWCD | 0.0029% | 0.0025% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 0028-00 | CCM HEALTH | 0.2533% | 0.2526% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 0030-00 | CHISAGO COUNTY | 0.2614% | 0.2510% | 0.0104% | \$823,683 | \$205,921 | \$617,763 |
| 0032-00 | CLAY COUNTY | 0.3237% | 0.3152% | 0.0085% | \$673,203 | \$168,301 | \$504,902 |
| 0034-00 | CLEARWATER COUNTY | 0.0663% | 0.0671% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 0038-00 | COOK COUNTY | 0.1033% | 0.0930% | 0.0103% | \$815,763 | \$203,941 | \$611,823 |
| 0038-01 | COOK COUNTY HOSPITAL DISTRICT | 0.0891% | 0.0897% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 0040-00 | COTTONWOOD COUNTY | 0.0253% | 0.0245% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 0040-02 | COTTONWOOD COUNTY HIGHWAY | 0.0205% | 0.0200% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 0042-01 | CROW WING COUNTY | 0.3289% | 0.3087% | 0.0202% | \$1,599,847 | \$399,962 | \$1,199,885 |
| 0046-00 | DAKOTA COUNTY | 1.6386% | 1.6991% | -0.0605% | (\$4,791,620) | (\$1,197,905) | (\$3,593,715) |
| 0046-01 | DAKOTA COUNTY AGRICULTURAL SOCIETY | 0.0019% | 0.0017% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0048-00 | DODGE COUNTY | 0.1146% | 0.1192% | -0.0046% | (\$364,322) | (\$91,080) | (\$273,241) |
| 0050-00 | DOUGLAS COUNTY | 0.1855% | 0.1847% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 0050-01 | ALOMERE HEALTH | 0.6428% | 0.6347% | 0.0081% | \$641,523 | \$160,381 | \$481,142 |
| 0051-00 | MINNESOTA PRAIRIE COUNTY ALLIANCE | 0.1448% | 0.1444% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 0052-00 | FARIBAULT COUNTY CENTRAL SERVICES | 0.0431% | 0.0421% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 0054-00 | FILLMORE COUNTY | 0.1031% | 0.0994% | 0.0037% | \$293,041 | \$73,260 | \$219,781 |
| 0056-01 | FREEBORN COUNTY | 0.2220% | 0.2163% | 0.0057% | \$451,442 | \$112,860 | \$338,581 |
| 0058-00 | GOODHUE COUNTY | 0.2428% | 0.2432% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 0060-00 | GRANT COUNTY | 0.0353% | 0.0478% | -0.0125% | (\$990,004) | (\$247,501) | (\$742,503) |
| 0070-00 | TOWNSHIP OF RED ROCK | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0095-00 | TOWNSHIP OF ROCK LAKE | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0124-00 | TOWNSHIP OF SANDSTONE | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 0138-00 | HOUSTON COUNTY | 0.0925% | 0.0913% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 0139-00 | TOWNSHIP OF SHAFER | 0.0007% | 0.0004% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 0140-00 | HUBBARD COUNTY | 0.1365% | 0.1254% | 0.0111% | \$879,124 | \$219,781 | \$659,343 |
| 0141-00 | HERITAGE LIVING CENTER (PARK RAPIDS) | 0.0326% | 0.0352% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 0142-00 | ISANTI COUNTY | 0.1818% | 0.1844% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 0144-00 | ITASCA COUNTY | 0.3070% | 0.3208% | -0.0138% | (\$1,092,965) | (\$273,241) | (\$819,723) |
| 0144-02 | GRAND VILLAGE | 0.0658% | 0.0806% | -0.0148% | (\$1,172,165) | (\$293,041) | (\$879,124) |
| 0148-00 | JACKSON COUNTY | 0.0600% | 0.0410% | 0.0190% | \$1,504,806 | \$376,202 | \$1,128,605 |
| 0148-01 | JACKSON COUNTY HIGHWAY | 0.0000% | 0.0173% | -0.0173% | (\$1,370,166) | (\$342,541) | (\$1,027,624) |
| 0150-00 | KANABEC COUNTY REVENUE | 0.1169% | 0.1192% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 0150-05 | WELIA HEALTH | 0.0000% | 0.0121% | -0.0121% | (\$958,324) | (\$239,581) | (\$718,743) |
| 0151-00 | TOWNSHIP OF SHELL ROCK | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0152-00 | KANDIYOHI COUNTY | 0.2935% | 0.3023% | -0.0088% | (\$696,963) | (\$174,241) | (\$522,722) |
| 0156-00 | KITSON COUNTY | 0.0456% | 0.0475% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 0158-00 | KOOCHICING COUNTY | 0.0952% | 0.0877% | 0.0075% | \$594,002 | \$148,501 | \$445,502 |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | 0.0467% | 0.0447% | 0.0020% | \$158,401 | \$39,600 | \$118,800 |
| 0162-00 | LAKE COUNTY | 0.0876% | 0.0820% | 0.0056% | \$443,522 | \$110,880 | \$332,641 |
| 0164-01 | LAKE OF THE WOODS COUNTY | 0.0476% | 0.0486% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 0164-04 | LAKE OF THE WOODS SWCD | 0.0022% | 0.0023% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0166-00 | LE SUEUR COUNTY | 0.1594% | 0.1604% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 0166-01 | LE SUEUR SOIL & WATER CONSERVATION DIST | 0.0043% | 0.0043% | 0.0000% | \$0 | \$0 | \$0 |

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| 0168-00 | LINCOLN COUNTY | 0.0313% | 0.0312% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0172-00 | LYON COUNTY | 0.0703% | 0.0728% | -0.0025% | (\$198,001) | (\$49,500) | (\$148,501) |
| 0172-06 | LYON COUNTY HISTORICAL SOCIETY | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0176-00 | MAHNOMEN COUNTY | 0.0419% | 0.0411% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 0178-00 | MARSHALL COUNTY | 0.0759% | 0.0767% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 0180-00 | MARTIN COUNTY | 0.0520% | 0.0525% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 0180-02 | MARTIN COUNTY HIGHWAY | 0.0228% | 0.0221% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 0181-00 | MC LEOD COUNTY | 0.1810% | 0.1867% | -0.0057% | (\$451,442) | (\$112,860) | (\$338,581) |
| 0182-00 | MEEKER COUNTY | 0.1298% | 0.1324% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 0184-00 | MEEKER MEMORIAL HOSPITAL | 0.1846% | 0.1774% | 0.0072% | \$570,242 | \$142,561 | \$427,682 |
| 0186-00 | MILLE LACS COUNTY | 0.1347% | 0.1426% | -0.0079% | (\$625,683) | (\$156,421) | (\$469,262) |
| 0188-00 | MORRISON COUNTY | 0.1877% | 0.1921% | -0.0044% | (\$348,481) | (\$87,120) | (\$261,361) |
| 0190-00 | AITKIN ITASCA KOOCHICHING COMM HEALTH | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 0190-01 | MOWER COUNTY | 0.1992% | 0.1960% | 0.0032% | \$253,441 | \$63,360 | \$190,081 |
| 0192-00 | MURRAY COUNTY | 0.0482% | 0.0486% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 0192-02 | MURRAY COUNTY MEMORIAL HOSPITAL | 0.0828% | 0.0897% | -0.0069% | (\$546,482) | (\$136,621) | (\$409,862) |
| 0194-00 | NICOLLET COUNTY | 0.1945% | 0.1939% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 0194-02 | NICOLLET COUNTY HISTORICAL SOCIETY | 0.0011% | 0.0009% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0196-00 | NOBLES COUNTY | 0.1123% | 0.1074% | 0.0049% | \$388,082 | \$97,020 | \$291,061 |
| 0198-00 | NORMAN COUNTY | 0.0554% | 0.0544% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 0202-00 | OLMSTED COUNTY | 1.1014% | 1.1184% | -0.0170% | (\$1,346,406) | (\$336,601) | (\$1,009,804) |
| 0205-00 | EAST RANGE ACADEMY | 0.0093% | 0.0068% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 0206-00 | OTTER TAIL COUNTY | 0.3498% | 0.3502% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 0208-00 | PENNINGTON COUNTY REVENUE | 0.0689% | 0.0669% | 0.0020% | \$158,401 | \$39,600 | \$118,800 |
| 0212-00 | PINE COUNTY | 0.1590% | 0.1674% | -0.0084% | (\$665,283) | (\$166,321) | (\$498,962) |
| 0214-00 | PIPESTONE COUNTY | 0.0420% | 0.0432% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 0214-01 | PIPESTONE COUNTY MEDICAL CENTER | 0.1618% | 0.1583% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 0216-00 | POLK COUNTY | 0.2275% | 0.2358% | -0.0083% | (\$657,363) | (\$164,341) | (\$493,022) |
| 0218-00 | POPE COUNTY | 0.0494% | 0.0609% | -0.0115% | (\$910,804) | (\$227,701) | (\$683,103) |
| 0230-01 | RAMSEY COUNTY | 3.2272% | 3.5189% | -0.2917% | (\$23,102,736) | (\$5,775,684) | (\$17,327,052) |
| 0232-00 | TOWNSHIP OF FAWN LAKE | 0.0000% | 0.0005% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 0233-00 | TOWNSHIP OF FAXON | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0234-00 | TOWNSHIP OF FEATHERSTONE | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0255-00 | TOWNSHIP OF FOSTER | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0264-00 | TOWNSHIP OF FROHN | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 0266-00 | TOWNSHIP OF GALENA | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0284-00 | TOWNSHIP OF GOODLAND | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0290-00 | RED LAKE COUNTY | 0.0355% | 0.0349% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 0292-00 | REDWOOD COUNTY | 0.0653% | 0.0641% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 0296-00 | RENVILLE COUNTY | 0.1235% | 0.1242% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 0298-00 | RICE COUNTY | 0.3394% | 0.3095% | 0.0299% | \$2,368,090 | \$592,022 | \$1,776,067 |
| 0302-00 | ROCK COUNTY | 0.0450% | 0.0448% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0302-01 | ROCK NOBLES COMMUNITY CORRECTIONS | 0.0084% | 0.0086% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0304-00 | ROSEAU COUNTY | 0.0891% | 0.0886% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 0308-00 | ST LOUIS COUNTY | 1.2761% | 1.2846% | -0.0085% | (\$673,203) | (\$168,301) | (\$504,902) |
| 0308-01 | ST LOUIS COUNTY ENVIRONMENTAL SERVICES | 0.0205% | 0.0206% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0308-02 | ST LOUIS COUNTY COURTS | 0.0092% | 0.0109% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 0318-00 | SCOTT COUNTY | 0.6769% | 0.6760% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 0320-01 | SHERBURNE COUNTY | 0.4701% | 0.4601% | 0.0100% | \$792,003 | \$198,001 | \$594,002 |
| 0322-00 | SIBLEY COUNTY | 0.1086% | 0.1087% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0322-04 | SIBLEY COUNTY LIBRARY | 0.0016% | 0.0033% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 0324-00 | STEARNS COUNTY | 0.7325% | 0.7608% | -0.0283% | (\$2,241,369) | (\$560,342) | (\$1,681,027) |
| 0326-00 | STEELE COUNTY | 0.1346% | 0.1360% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 0328-00 | STEVENS COUNTY | 0.0732% | 0.0680% | 0.0052% | \$411,842 | \$102,960 | \$308,881 |
| 0328-05 | STEVENS COUNTY HRA | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 0330-00 | SWIFT COUNTY BENSON HOSPITAL | 0.0002% | 0.0005% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 0332-00 | SWIFT COUNTY | 0.0800% | 0.0847% | -0.0047% | (\$372,242) | (\$93,060) | (\$279,181) |
| 0332-01 | SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S | 0.0196% | 0.0212% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |

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| 0334-00 | TODD COUNTY | 0.1646% | 0.1673% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 0336-00 | TRAVERSE COUNTY | 0.0390% | 0.0380% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 0338-00 | WABASHA COUNTY | 0.1070% | 0.1105% | -0.0035% | (\$277,201) | (\$69,300) | (\$207,901) |
| 0340-00 | WADENA COUNTY | 0.1026% | 0.1012% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 0342-00 | WASECA COUNTY | 0.0846% | 0.0838% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 0342-01 | WASECA-LE SUEUR REGIONAL LIBRARY | 0.0081% | 0.0084% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 0343-00 | TOWNSHIP OF ENTERPRISE | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0344-00 | WASHINGTON COUNTY | 1.0405% | 1.0509% | -0.0104% | (\$823,683) | (\$205,921) | (\$617,763) |
| 0344-02 | SO WASHINGTON CO TELECOM COMM | 0.0071% | 0.0063% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 0346-00 | WATONWAN COUNTY | 0.0876% | 0.0920% | -0.0044% | (\$348,481) | (\$87,120) | (\$261,361) |
| 0348-00 | WILKIN COUNTY | 0.0626% | 0.0598% | 0.0028% | \$221,761 | \$55,440 | \$166,321 |
| 0350-03 | WINONA COUNTY | 0.2099% | 0.2110% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 0352-01 | WRIGHT COUNTY | 0.5560% | 0.5238% | 0.0322% | \$2,550,251 | \$637,563 | \$1,912,688 |
| 0354-00 | YELLOW MEDICINE COUNTY | 0.0747% | 0.0720% | 0.0027% | \$213,841 | \$53,460 | \$160,381 |
| 0355-00 | TOWNSHIP OF ECKLES | 0.0003% | 0.0001% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0358-00 | TOWNSHIP OF EDEN | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0380-00 | TOWNSHIP OF HARTLAND | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0383-00 | TOWNSHIP OF HASSAN VALLEY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0397-00 | TOWNSHIP OF ST GEORGE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0400-00 | HENNEPIN COUNTY | 8.2009% | 8.0791% | 0.1218% | \$9,646,600 | \$2,411,650 | \$7,234,950 |
| 0426-00 | TOWNSHIP OF HILL RIVER | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 0441-00 | TOWNSHIP OF ST WENDEL | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0443-00 | TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0456-00 | CITY OF TAMARACK | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 0465-00 | TOWNSHIP OF TEN LAKE | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 0466-00 | TOWNSHIP OF TEN MILE LAKE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 0470-00 | HOPE COMMUNITY ACADEMY | 0.0178% | 0.0194% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 0478-00 | TOWNSHIP OF TOFTE | 0.0005% | 0.0003% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0481-00 | TOWNSHIP OF TORDENSKJOLD | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0494-00 | TOWNSHIP OF UDOLPHO | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0512-00 | TOWNSHIP OF HOLMES CITY | 0.0007% | 0.0005% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0542-00 | TOWNSHIP OF HUNTER | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0563-00 | TOWNSHIP OF INDIAN LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0565-00 | TOWNSHIP OF IOSCO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0570-00 | TOWNSHIP OF WHEELING | 0.0004% | 0.0002% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0571-00 | TOWN OF WHITE BEAR LAKE- POPE COUNTY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0583-00 | TOWNSHIP OF WILSON -- CASS CO | 0.0003% | 0.0000% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 0584-00 | TOWNSHIP OF WILTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0596-00 | TOWNSHIP OF WORTHINGTON | 0.0001% | 0.0003% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0612-00 | WATERSHED HIGH SCHOOL | 0.0012% | 0.0006% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 0645-00 | TOWNSHIP OF LAKE EUNICE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0648-00 | TOWNSHIP OF LAKE HENRY | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0655-00 | TOWNSHIP OF LAKE PRAIRIE | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0668-00 | TOWNSHIP OF LANGHEI | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0670-00 | TOWNSHIP OF LANSING | 0.0015% | 0.0011% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 0697-00 | TOWNSHIP OF LIBERTY-POLK COUNTY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0715-00 | TOWNSHIP OF LONDON | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0722-00 | TOWNSHIP OF LOWVILLE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 0724-00 | TOWNSHIP OF LUND | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0732-00 | NORTH SHORE COMMUNITY SCHOOL | 0.0071% | 0.0072% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0733-00 | DISCOVERY PUBLIC SCHOOL FARIBAULT | 0.0016% | 0.0016% | 0.0000% | \$0 | \$0 | \$0 |
| 0734-00 | HARBOR CITY INTERNATIONAL CHARTER SCHOOL | 0.0058% | 0.0055% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 0738-00 | BLUE SKY CHARTER SCHOOL | 0.0068% | 0.0054% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 0743-00 | TRIO WOLF CREEK DISTANCE LEARNING PROG | 0.0015% | 0.0014% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 0749-00 | STEARNS BENTON EMPLOYMENT TRAINING COUNC | 0.0178% | 0.0188% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 0750-00 | MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ | 0.0141% | 0.0142% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0751-00 | DULUTH AIRPORT AUTHORITY | 0.0224% | 0.0208% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 0755-00 | SOUTH CENTRAL EMS JPB | 0.0015% | 0.0015% | 0.0000% | \$0 | \$0 | \$0 |
| 0757-00 | SPIRIT MOUNTAIN RECREATIONAL AUTHORITY | 0.0264% | 0.0229% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 0759-00 | LAKES AREA POLICE | 0.0014% | 0.0014% | 0.0000% | \$0 | \$0 | \$0 |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | 0.1256% | 0.1270% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 0761-00 | CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD | 0.0058% | 0.0046% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 0762-00 | ELLENDALE AMBULANCE SERVICE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0769-00 | AFSCME COUNCIL 5 | 0.0013% | 0.0023% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 0770-00 | BEMIDJI-BELTRAMI AIRPORTS COMMISSION | 0.0042% | 0.0040% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0771-00 | ACHIEVE SERVICES INCORPORATED | 0.0074% | 0.0087% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 0773-00 | SHELL ROCK RIVER WATERSHED DISTRICT | 0.0043% | 0.0050% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 0775-00 | I 494 CORRIDOR COMMISSION | 0.0040% | 0.0041% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0777-00 | WHITE BEAR LAKE CONSERVATION DISTRICT | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | 0.0063% | 0.0069% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 0781-00 | LAKEVILLE ARENAS | 0.0043% | 0.0038% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 0786-00 | FARIBAULT CO SOIL & WATER CONSERVATION | 0.0031% | 0.0029% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0787-00 | FILLMORE CO SOIL & WATER CONSERVATION | 0.0048% | 0.0059% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 0791-00 | MURRAY CO SOIL & WATER CONSERVATION DIST | 0.0024% | 0.0021% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 0795-00 | ROOT RIVER SOIL & WATER CONSERVATION DIS | 0.0032% | 0.0038% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 0796-00 | WASECA CO SOIL & WATER CONSERVATION DIST | 0.0021% | 0.0023% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0800-00 | PINE RIVER AREA SANITARY DISTRICT | 0.0028% | 0.0032% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 0805-00 | DAKOTA COMMUNICATIONS CENTER | 0.0702% | 0.0713% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 0808-00 | MIDDLE FORK CROW RIVER WATERSHED DIST | 0.0026% | 0.0031% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 5.1416% | 5.2094% | -0.0678% | (\$5,369,782) | (\$1,342,446) | (\$4,027,337) |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 0817-00 | SOUTH METRO FIRE DISTRICT | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 0821-00 | FOREST LAKE CABLE COMMISSION | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 0822-00 | LIONSGATE ACADEMY | 0.0636% | 0.0598% | 0.0038% | \$300,961 | \$75,240 | \$225,721 |
| 0828-00 | INFINITY MINNESOTA'S DIGITAL ACADEMY | 0.0016% | 0.0016% | 0.0000% | \$0 | \$0 | \$0 |
| 0833-00 | LAKEVIEW CEMETERY ASSOCIATION | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | 0.0007% | 0.0029% | -0.0022% | (\$174,241) | (\$43,560) | (\$130,681) |
| 0842-00 | NORTHWEST REGIONAL LIBRARY | 0.0085% | 0.0087% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0843-00 | REGION 4 ADULT MENTAL HEALTH CONSORTIUM | 0.0090% | 0.0090% | 0.0000% | \$0 | \$0 | \$0 |
| 0844-00 | TRI-CITY CABLE TV | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 0854-00 | SOUTHWEST MINNESOTA BROADBAND SERVICES | 0.0072% | 0.0073% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0855-00 | BEMIDJI RURAL ANIMAL CONTROL ORG | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 0857-00 | GEMS SANITARY DISTRICT | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0870-00 | HAWK CREEK WATERSHED PROJECT | 0.0026% | 0.0026% | 0.0000% | \$0 | \$0 | \$0 |
| 0872-00 | PRAIRIE LAKES MUNICIPAL SOLID WASTE | 0.0263% | 0.0260% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 0880-00 | SOUTHERN PLAINS EDUCATION CO-OP | 0.0139% | 0.0150% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 0882-00 | POMME DE TERRE RIVER ASSOCIATION | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 0883-00 | METROPOLITAN EMERGENCY SERVICES BOARD | 0.0092% | 0.0104% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 0885-00 | ARROWHEAD HEALTH ALLIANCE | 0.0021% | 0.0022% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0886-00 | DES MOINES VALLEY HEALTH & HUMAN SRVCS | 0.0658% | 0.0620% | 0.0038% | \$300,961 | \$75,240 | \$225,721 |
| 0887-00 | JACKSON COUNTY FAMILY SERVICES NETWORK | 0.0020% | 0.0021% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 0889-00 | WRIGHT COUNTY SOIL & WATER DISTRICT | 0.0069% | 0.0071% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0891-00 | WRIGHT COUNTY HISTORICAL SOCIETY | 0.0024% | 0.0026% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 0894-00 | SOUTHWEST PRAIRIE TECH SERVICE AREA | 0.0032% | 0.0033% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 0895-00 | JACKSON FIRE AND AMBULANCE SERVICE | -0.0003% | 0.0005% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 0899-00 | HORIZON PUBLIC HEALTH | 0.0699% | 0.0697% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 0902-00 | FARIBAULT- MARTIN COUNTY TRANSIT BOARD | 0.0077% | 0.0082% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 0903-00 | CENTENNIAL FIRE DISTRICT | 0.0000% | 0.0003% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 0904-00 | POPE DOUGLAS SOLID WASTE MANAGEMENT | 0.0455% | 0.0442% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 0905-00 | MN RIVER AREA AGENCY ON AGING | 0.0114% | 0.0113% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0907-00 | EAST CENTRAL SOLID WASTE COMMISSION | 0.0158% | 0.0142% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 0908-00 | SUPPORTING HANDS NURSE-FAMILY PARTNERSHI | 0.0124% | 0.0141% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 0909-00 | SOUTHEASTERN EMERGENCY MEDICAL SERVICES | 0.0019% | 0.0019% | 0.0000% | \$0 | \$0 | \$0 |
| 0910-00 | LAKE WASHINGTON SANITARY DISTRICT | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 0919-00 | CENTRAL IRON RANGE SANITARY SEWER DISTRI | 0.0030% | 0.0034% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 0920-00 | MUNICIPAL BUILDING COMMISSION | 0.0783% | 0.0776% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 0921-00 | NORTH STAR MANOR | 0.0399% | 0.0380% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 0922-00 | MEEKER | 0.0060% | 0.0048% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 0925-00 | 6W COMMUNITY CORRECTIONS | 0.0160% | 0.0153% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 0927-00 | YOUTH COORDINATING BOARD MPLS | 0.0070% | 0.0076% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 0929-00 | BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0930-00 | LINCOLN PIPESTONE RURAL WATER | 0.0150% | 0.0140% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 0931-00 | COUNTIES PROVIDING TECHNOLOGIES | 0.0178% | 0.0156% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 0932-00 | EDUCATION INNOVATION PARTNERS COOP | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 0935-00 | OLMSTED COUNTY LAW LIBRARY | 0.0010% | 0.0009% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 0938-00 | MINNESOTA COUNTIES INFORMATION SYSTEMS | 0.0119% | 0.0122% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 0939-00 | MINNESOTA DEPARTMENT OF REVENUE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 0940-00 | WESTERN PRAIRIE HUMAN SERVICES AGENCY | 0.0473% | 0.0361% | 0.0112% | \$887,044 | \$221,761 | \$665,283 |
| 0942-00 | CRIMINAL JUSTICE NETWORK | 0.0057% | 0.0000% | 0.0057% | \$451,442 | \$112,860 | \$338,581 |
| 0943-00 | ST CLOUD REGIONAL AIRPORT | 0.0065% | 0.0000% | 0.0065% | \$514,802 | \$128,701 | \$386,102 |
| 1001-00 | HMONG ACADEMY CHARTER SCHOOL | 0.0494% | 0.0422% | 0.0072% | \$570,242 | \$142,561 | \$427,682 |
| 1002-00 | ADA-BORUP-WEST | 0.0212% | 0.0209% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1005-00 | GREAT EXPECTATIONS SCHOOL | 0.0062% | 0.0062% | 0.0000% | \$0 | \$0 | \$0 |
| 1006-00 | ADRIAN ISD-511 | 0.0139% | 0.0143% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1007-00 | URBAN ACADEMY CHARTER SCHOOL | 0.0156% | 0.0132% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 1008-00 | MINNESOTA INTERNSHIP CENTER | 0.0213% | 0.0227% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 1009-00 | NOVA CLASSICAL ACADEMY | 0.0199% | 0.0178% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 1011-00 | NEW CITY CHARTER SCHOOL | 0.0063% | 0.0045% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 1012-00 | AITKIN ISD-001 | 0.0331% | 0.0339% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1013-00 | VOYAGEURS EXPEDITIONARY HIGH SCHOOL | 0.0034% | 0.0027% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1015-00 | PALADIN ACADEMY/CAREER & TECHNICAL HIGH | 0.0140% | 0.0118% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 1016-00 | ALBANY ISD-745 | 0.0431% | 0.0492% | -0.0061% | (\$483,122) | (\$120,781) | (\$362,342) |
| 1018-00 | ALBERT LEA ISD-241 | 0.0858% | 0.0839% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 1020-00 | NORTHLAND LEARNING CENTER | 0.0139% | 0.0139% | 0.0000% | \$0 | \$0 | \$0 |
| 1021-00 | EAGLE RIDGE ACADEMY CHARTER SCHOOL | 0.0199% | 0.0190% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1022-00 | ALDEN-CONGER ISD-242 | 0.0085% | 0.0083% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1023-00 | ST PAUL CONSERVATORY PERFORMING ARTISTS | 0.0033% | 0.0044% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 1024-00 | ALEXANDRIA ISD-206 | 0.1383% | 0.1407% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 1026-00 | MAIN ST SCHOOL OF PERFORMING ARTS | 0.0034% | 0.0030% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 1028-00 | BEACON ACADEMY | 0.0150% | 0.0159% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1029-00 | SPERO ACADEMY | 0.0403% | 0.0320% | 0.0083% | \$657,363 | \$164,341 | \$493,022 |
| 1034-00 | ANNANDALE ISD-876 | 0.0500% | 0.0483% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 1035-00 | ST CROIX PREPARATORY ACADEMY | 0.0309% | 0.0285% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 1036-00 | ST FRANCIS ISD-15 | 0.1262% | 0.1299% | -0.0037% | (\$293,041) | (\$73,260) | (\$219,781) |
| 1036-20 | 0000-00 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 1037-00 | TREKNORTH HIGH SCHOOL | 0.0055% | 0.0074% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 1038-00 | PACT CHARTER ISD - 4008 | 0.0159% | 0.0158% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1040-00 | ANOKA-HENNEPIN ISD-11 | 1.0162% | 1.0149% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1040-40 | 0000-00 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 1041-00 | LIFE PREP ACADEMY | 0.0061% | 0.0068% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1043-00 | PRAIRIE SEEDS ACADEMY | 0.0309% | 0.0274% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 1044-00 | GREAT RIVER SCHOOL | 0.0262% | 0.0272% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1045-00 | UBAH MEDICAL ACADEMY | 0.0070% | 0.0089% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 1047-00 | METRO SCHOOLS | 0.0463% | 0.0352% | 0.0111% | \$879,124 | \$219,781 | \$659,343 |
| 1048-00 | AVALON SCHOOL | 0.0039% | 0.0040% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1051-00 | FACE TO FACE ACADEMY | 0.0015% | 0.0011% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 1053-00 | LAKES INTERNATIONAL LANGUAGE ACADEMY | 0.0375% | 0.0376% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1055-00 | AUGSBURG ACADEMY FOR HEALTH CAREERS | 0.0060% | 0.0057% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1058-00 | SIBLEY EAST ISD-2310 | 0.0199% | 0.0220% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 1059-00 | RIVER BEND ISD-6049 | 0.0085% | 0.0092% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1060-00 | BIRCH GROVE COMMUNITY SCHOOL | 0.0022% | 0.0017% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 1061-00 | KALEIDOSCOPE CHARTER SCHOOL | 0.0091% | 0.0073% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 1062-00 | ASHBY ISD-261 | 0.0093% | 0.0100% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1063-00 | SWAN RIVER MONTESSORI CHARTER SCHOOL | 0.0054% | 0.0057% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1065-00 | MINNESOTA ONLINE HIGH SCHOOL | 0.0028% | 0.0031% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1066-00 | ATWATER/COSMOS/GROVE CITY ISD-2396 | 0.0249% | 0.0267% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1067-00 | TWIN CITIES GERMAN IMMERSION SCHOOL | 0.0192% | 0.0195% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1069-00 | YINGHUA ACADEMY | 0.0195% | 0.0184% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 1070-00 | MESABI EAST | 0.0348% | 0.0367% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 1072-00 | AUSTIN ISD-492 | 0.1481% | 0.1538% | -0.0057% | (\$451,442) | (\$112,860) | (\$338,581) |
| 1077-00 | ROCHESTER MATH AND SCIENCE ACADEMY | 0.0245% | 0.0238% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1079-00 | MIDWAY STAR ACADEMY | 0.0204% | 0.0108% | 0.0096% | \$760,323 | \$190,081 | \$570,242 |
| 1080-00 | BADGER ISD-676 | 0.0091% | 0.0093% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1081-00 | LOVE WORKS ACADEMY VISUAL & PERFORM ARTS | 0.0072% | 0.0075% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1082-00 | COLLEGE PREP ELEMENTARY | 0.0073% | 0.0059% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 1083-00 | STRIDE ACADEMY | 0.0089% | 0.0092% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1084-00 | BAGLEY ISD-162 | 0.0293% | 0.0316% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 1088-00 | BARNESVILLE ISD-146 | 0.0232% | 0.0216% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 1090-00 | BARNUM ISD-91 | 0.0178% | 0.0202% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 1091-00 | GREEN ISLE COMMUNITY SCHOOL | 0.0011% | 0.0031% | -0.0020% | (\$158,401) | (\$39,600) | (\$118,800) |
| 1092-00 | WEST CENTRAL AREA SCHOOLS ISD 2342 | 0.0191% | 0.0206% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 1094-00 | NEW MILLENNIUM ACADEMY | 0.0335% | 0.0364% | -0.0029% | (\$229,681) | (\$57,420) | (\$172,261) |
| 1098-00 | BATTLE LAKE ISD-542 | 0.0133% | 0.0134% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1099-00 | PLAINVIEW-ELGIN-MILLVILLE SCHOOLS | 0.0195% | 0.0192% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1101-00 | RUSSEL | 0.0135% | 0.0144% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1103-00 | TWIN CITIES ACADEMY | 0.0162% | 0.0177% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 1104-00 | HIAWATHA LEADERSHIP ACADEMY | 0.0542% | 0.0566% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 1105-00 | INTERNATIONAL SPANISH LANGUAGE ACADEMY | 0.0103% | 0.0086% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 1107-00 | MINISINAAKWAANG LEADERSHIP ACADEMY | 0.0000% | 0.0034% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 1108-00 | NOBLE ACADEMY | 0.0070% | 0.0088% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1110-00 | COMMUNITY SCHOOL OF EXCELLENCE | 0.0311% | 0.0329% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1114-00 | BECKER ISD-726 | 0.0757% | 0.0842% | -0.0085% | (\$673,203) | (\$168,301) | (\$504,902) |
| 1115-00 | GLACIAL HILLS ELEMENTARY | 0.0027% | 0.0024% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1116-00 | CLARKFIELD AREA CHARTER SCHOOL | 0.0001% | 0.0010% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1118-10 | BELGRADE/BROOTEN ISD-2364 | 0.0198% | 0.0180% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 1119-00 | LINCOLN INTERNATIONAL CHARTER SCHOOL | 0.0031% | 0.0032% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1120-00 | BELLE PLAINE ISD-716 | 0.0305% | 0.0330% | -0.0025% | (\$198,001) | (\$49,500) | (\$148,501) |
| 1121-00 | TEAM ACADEMY | 0.0031% | 0.0036% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1123-00 | LAURA JEFFREY ACADEMY | 0.0025% | 0.0016% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1126-00 | DA VINCI ACADEMY OF ARTS AND SCIENCE | 0.0225% | 0.0218% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1127-00 | GLOBAL ACADEMY | 0.0125% | 0.0138% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1129-00 | ITASCA AREA SCHOOLS COLLABORATIVE | 0.0256% | 0.0283% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 1130-00 | ASPEN ACADEMY | 0.0121% | 0.0128% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1130-01 | BEMIDJI ISD-31 | 0.1876% | 0.1963% | -0.0087% | (\$689,043) | (\$172,261) | (\$516,782) |
| 1133-00 | COLOGNE CHARTER SCHOOL | 0.0163% | 0.0154% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1134-00 | LEGACY OF DR. JOSIE R JOHNSON MONTESSORI | 0.0130% | 0.0122% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 1135-00 | KIPP STAND ACADEMY | 0.0333% | 0.0415% | -0.0082% | (\$649,443) | (\$162,361) | (\$487,082) |
| 1136-00 | BEST ACADEMY | 0.0431% | 0.0446% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 1139-00 | ACADEMIC ARTS HIGH SCHOOL | 0.0053% | 0.0058% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1140-00 | BENSON ISD-777 | 0.0358% | 0.0333% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 1141-00 | OSHKI OGIMAAG CHARTER SCHOOL | 0.0011% | 0.0012% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1142-00 | CANNON RIVER STEM SCHOOL | 0.0084% | 0.0075% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1144-00 | BERTHA-HEWITT ISD-786 | 0.0172% | 0.0163% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1146-00 | BIG LAKE ISD-727 | 0.0900% | 0.0857% | 0.0043% | \$340,561 | \$85,140 | \$255,421 |
| 1150-00 | CORNERSTONE MONTESSORI ELEMENTARY SCHOO | 0.0088% | 0.0086% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1151-00 | DISCOVERY WOODS SCHOOL | 0.0032% | 0.0026% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1152-00 | B.O.L.D.-2534 | 0.0128% | 0.0139% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 1153-00 | PARNASSUS PREPARATORY SCHOOL | 0.0139% | 0.0126% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1154-00 | ROCHESTER STEM ACADEMY | 0.0044% | 0.0043% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1157-00 | STEP ACADEMY ISD 4200 | 0.0169% | 0.0114% | 0.0055% | \$435,602 | \$108,900 | \$326,701 |
| 1158-00 | BLACKDUCK ISD-32 | 0.0246% | 0.0264% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1159-00 | TRI CITY UNITED ISD 2905 | 0.0383% | 0.0396% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1162-00 | HENNEPIN ELEMENTARY SCHOOL | 0.0147% | 0.0135% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 1163-00 | NASHA SHKOLA CHARTER SCHOOL | 0.0027% | 0.0024% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1164-00 | BLOOMING PRAIRIE ISD-756 | 0.0101% | 0.0100% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1165-00 | MASTERY SCHOOL | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1166-00 | BLOOMINGTON ISD- 271 | 0.4068% | 0.4094% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 1167-00 | UPPER MISSISSIPPI ACADEMY | 0.0070% | 0.0074% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1171-00 | PRODEO ACADEMY | 0.0516% | 0.0416% | 0.0100% | \$792,003 | \$198,001 | \$594,002 |
| 1175-00 | ROUND LAKE-BREWSTER SCHOOL DISTRICT | 0.0064% | 0.0059% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 1176-00 | VENTURE ACADEMY CHARTER SCHOOL | 0.0171% | 0.0174% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1177-00 | BRANDON-EVANSVILLE PUBLIC SCHOOLS | 0.0112% | 0.0105% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1178-00 | BLUE EARTH-WINNEBAGO ISD-2860 | 0.0319% | 0.0284% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 1179-00 | RED LAKE COUNTY CENTRAL SCHOOL | 0.0148% | 0.0167% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 1180-00 | BDOE LEARNING CENTER | 0.0119% | 0.0115% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 1181-00 | NORTHEAST COLLEGE PREP CHARTER SCHOOL | 0.0147% | 0.0174% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 1182-00 | ART AND SCIENCE ACADEMY | 0.0075% | 0.0081% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 1183-00 | ST CLOUD MATH AND SCIENCE ACADEMY | 0.0098% | 0.0083% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 1185-00 | WOODBURY LEADERSHIP ACADEMY | 0.0070% | 0.0069% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1186-00 | STAR OF THE NORTH ACADEMY | 0.0062% | 0.0033% | 0.0029% | \$229,681 | \$57,420 | \$172,261 |
| 1187-00 | UNIVERSAL ACADEMY CHARTER SCHOOL | 0.0143% | 0.0152% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1188-00 | BRAHAM ISD-314 | 0.0187% | 0.0194% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1189-00 | SEJONG ACADEMY | 0.0080% | 0.0087% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1190-00 | SKYLINE MATH & SCIENCE ACADEMY | 0.0134% | 0.0120% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 1190-03 | BRAINERD ISD-181 | 0.1734% | 0.1784% | -0.0050% | (\$396,002) | (\$99,000) | (\$297,001) |
| 1192-00 | MINNESOTA MATH AND SCIENCE ACADEMY | 0.0106% | 0.0133% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 1193-00 | TESFA INTERNATIONAL SCHOOL | 0.0058% | 0.0067% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1196-00 | BRECKENRIDGE ISD-846 | 0.0232% | 0.0240% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1197-00 | AGAMIM CLASSICAL ACADEMY | 0.0085% | 0.0084% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1199-00 | ROCHESTER BEACON ACADEMY | 0.0054% | 0.0051% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1203-00 | BROOKLYN CENTER ISD-286 | 0.0823% | 0.0835% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 1204-00 | CAREER PATHWAYS | 0.0019% | 0.0014% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 1206-00 | SUCCESS ACADEMY | 0.0095% | 0.0074% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 1208-00 | BROWERVILLE ISD-787 | 0.0160% | 0.0162% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1210-00 | MINNESOTA EARLY LEARNING ACADEMY | 0.0042% | 0.0041% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1212-00 | BROWNS VALLEY ISD-801 | 0.0048% | 0.0052% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1214-00 | NORTH METRO FLEX ACADEMY | 0.0050% | 0.0036% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 1216-00 | TECHNICAL ACADEMIES OF MN | 0.0098% | 0.0050% | 0.0048% | \$380,162 | \$95,040 | \$285,121 |
| 1219-00 | DISCOVERY CHARTER SCHOOL | 0.0040% | 0.0037% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1220-00 | ATHLOS ACADEMY ST. CLOUD | 0.0187% | 0.0139% | 0.0048% | \$380,162 | \$95,040 | \$285,121 |
| 1222-00 | BUFFALO ISD - 877 | 0.1316% | 0.1376% | -0.0060% | (\$475,202) | (\$118,800) | (\$356,401) |
| 1223-00 | NEW CENTURY SCHOOL | 0.0182% | 0.0145% | 0.0037% | \$293,041 | \$73,260 | \$219,781 |
| 1228-00 | PHOENIX ACADEMY NORTH BRANCH | 0.0040% | 0.0041% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1229-00 | DISTRICT 191 | 0.2566% | 0.2663% | -0.0097% | (\$768,243) | (\$192,061) | (\$576,182) |
| 1230-00 | BUTTERFIELD ISD-836 | 0.0066% | 0.0058% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 1232-00 | BYRON ISD-531 | 0.0499% | 0.0499% | 0.0000% | \$0 | \$0 | \$0 |
| 1232-01 | 0000-00 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 1233-00 | MARINE AREA COMMUNITY SCHOOL | 0.0056% | 0.0064% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1234-00 | CALEDONIA ISD-299 | 0.0210% | 0.0172% | 0.0038% | \$300,961 | \$75,240 | \$225,721 |
| 1236-00 | CAMBRIDGE-ISANT'I ISD-911 | 0.1719% | 0.1604% | 0.0115% | \$910,804 | \$227,701 | \$683,103 |
| 1238-00 | CAMPBELL TINTAH ISD-852 | 0.0044% | 0.0048% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1240-00 | CANBY ISD-891 | 0.0145% | 0.0150% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1243-00 | AURORA WAASAKONE COMMUNITY OF LEARNERS | 0.0059% | 0.0042% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 1244-00 | CANNON FALLS ISD-252 | 0.0235% | 0.0248% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1246-00 | ASPIRE ACADEMY CHARTER SCHOOL | 0.0028% | 0.0017% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 1250-00 | CARLTON ISD-93 | 0.0109% | 0.0113% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1258-00 | CASS LAKE ISD-115 | 0.0492% | 0.0505% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1262-00 | WORLD LEARNER CHARTER ISD-4016 | 0.0041% | 0.0032% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1264-10 | EASTERN CARVER COUNTY SCHOOLS ISD-112 | 0.3197% | 0.3129% | 0.0068% | \$538,562 | \$134,641 | \$403,922 |
| 1266-00 | CHATFIELD ISD-227 | 0.0258% | 0.0242% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 1270-00 | CHISHOLM ISD-695 | 0.0233% | 0.0240% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1273-00 | ALBERTA-CHOKIO ISD-771 | 0.0045% | 0.0044% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1274-00 | CENTENNIAL ISD-12 | 0.1682% | 0.1768% | -0.0086% | (\$681,123) | (\$170,281) | (\$510,842) |
| 1276-00 | MAC CRAY ISD 2180 | 0.0242% | 0.0259% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 1288-00 | CLEARBROOK/GONVICK ISD-2311 | 0.0140% | 0.0144% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1294-00 | CLEVELAND ISD-391 | 0.0147% | 0.0165% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1296-00 | CLIMAX ISD-592 | 0.0054% | 0.0055% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1298-00 | CLINTON-GRACEVILLE-BEARDSLEY ISD-2888 | 0.0113% | 0.0102% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 1300-00 | CLOQUET ISD-94 | 0.0788% | 0.0797% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1305-01 | ROCORI ISD-750 | 0.0624% | 0.0631% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1306-00 | GREENWAY ISD-316 | 0.0328% | 0.0353% | -0.0025% | (\$198,001) | (\$49,500) | (\$148,501) |
| 1308-00 | COLUMBIA HEIGHTS ISD-13 | 0.0884% | 0.0889% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1310-00 | COMFREY ISD-81 | 0.0046% | 0.0047% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1318-00 | LAKEVIEW ISD-2167 | 0.0169% | 0.0170% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1322-00 | CROMWELL ISD-95 | 0.0085% | 0.0090% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1323-01 | CROOKSTON ISD-593 | 0.0390% | 0.0403% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1324-00 | CROSBY IRONTON ISD-182 | 0.0222% | 0.0216% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1333-00 | DAKOTA COUNTY INTERMEDIATE DIST 917 | 0.1104% | 0.1128% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 1344-00 | COKATO-DASSEL ISD-466 | 0.0502% | 0.0531% | -0.0029% | (\$229,681) | (\$57,420) | (\$172,261) |
| 1348-01 | BOYD-DAWSON ISD-378 | 0.0223% | 0.0232% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1354-00 | DEER RIVER ISD-317 | 0.0379% | 0.0384% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1362-01 | DELANO ISD-879 | 0.0552% | 0.0566% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 1366-01 | DETROIT LAKES ISD-22 | 0.0734% | 0.0756% | -0.0022% | (\$174,241) | (\$43,560) | (\$130,681) |
| 1372-00 | DILWORTH-GLYNDON-FELTON ISD-2164 | 0.0353% | 0.0375% | -0.0022% | (\$174,241) | (\$43,560) | (\$130,681) |
| 1374-00 | CLAREMONT/DODGE CNTR/CONCOR ISD-2125 | 0.0216% | 0.0239% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 1382-02 | DULUTH ISD-709 | 0.2419% | 0.2295% | 0.0124% | \$982,084 | \$245,521 | \$736,563 |
| 1384-00 | DULUTH PUBLIC SCHOOLS ACADEMY | 0.0347% | 0.0373% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 1390-01 | EAST GRAND FORKS ISD-595 | 0.0528% | 0.0518% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 1398-00 | EDEN PRAIRIE ISD-272 | 0.3489% | 0.3401% | 0.0088% | \$696,963 | \$174,241 | \$522,722 |
| 1400-00 | EDEN VALLEY-WATKINS ISD 463 | 0.0203% | 0.0216% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1402-00 | EDGERTON ISD-581 | 0.0101% | 0.0099% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1404-00 | EDINA ISD-273 | 0.3065% | 0.2899% | 0.0166% | \$1,314,725 | \$328,681 | \$986,044 |
| 1414-01 | ELK RIVER ISD-728 | 0.3514% | 0.3504% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 1420-00 | ELLSWORTH ISD-514 | 0.0043% | 0.0043% | 0.0000% | \$0 | \$0 | \$0 |
| 1424-00 | ELY ISD-696 | 0.0187% | 0.0201% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 1428-10 | EMILY CHARTER ISD-4012 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 1438-00 | ESKO ISD-99 | 0.0217% | 0.0230% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1442-00 | EVELETH-GILBERT ISD-2154 | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1446-00 | DOVER-EYOTA ISD-533 | 0.0248% | 0.0262% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 1450-00 | FAIRMONT AREA SCHOOLS | 0.0486% | 0.0520% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 1452-00 | FARIBAULT ISD-656 | 0.1106% | 0.1070% | 0.0036% | \$285,121 | \$71,280 | \$213,841 |
| 1454-20 | FARMINGTON ISD-192 | 0.1406% | 0.1487% | -0.0081% | (\$641,523) | (\$160,381) | (\$481,142) |
| 1460-00 | FERGUS FALLS ISD-544 | 0.0649% | 0.0653% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1462-00 | FERTILE ISD-599 | 0.0143% | 0.0144% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1468-00 | FISHER PUBLIC SCHOOL | 0.0109% | 0.0118% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1470-00 | FLOODWOOD ISD-698 | 0.0057% | 0.0067% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1474-00 | FOLEY ISD-51 | 0.0553% | 0.0569% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 1476-00 | FOREST LAKE AREA SCHOOLS | 0.1879% | 0.1998% | -0.0119% | (\$942,484) | (\$235,621) | (\$706,863) |
| 1480-00 | FOSSTON ISD-601 | 0.0203% | 0.0221% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1486-01 | FRAZEE-VERGAS ISD-23 | 0.0232% | 0.0246% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 1494-00 | FRIDLEY ISD-14 | 0.0933% | 0.0963% | -0.0030% | (\$237,601) | (\$59,400) | (\$178,201) |
| 1498-00 | FULDA ISD-505 | 0.0108% | 0.0111% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1510-00 | GFW ISD-2365 | 0.0170% | 0.0183% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 1514-00 | GLENCOE/SILVER LAKE ISD-2859 | 0.0337% | 0.0349% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 1518-00 | GLENVILLE-EMMONS ISD-2886 | 0.0069% | 0.0087% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1528-00 | GOODHUE ISD 253 | 0.0145% | 0.0151% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 1529-00 | GOODHUE COUNTY EDUCATION DISTRICT ISD 60 | 0.0184% | 0.0158% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 1532-00 | GOODRIDGE ISD-561 | 0.0109% | 0.0110% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1536-00 | E CHAIN-GRANADA HUNTLEY ISD-2536 | 0.0094% | 0.0091% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1538-00 | COOK COUNTY-ISD 166 | 0.0194% | 0.0187% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1540-00 | GRAND MEADOW ISD-495 | 0.0132% | 0.0142% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1541-00 | GRAND RAPIDS ISD-318 | 0.1127% | 0.1245% | -0.0118% | (\$934,564) | (\$233,641) | (\$700,923) |
| 1542-00 | YELLOW MEDICINE EASTSCHOOLS ISD-2190 | 0.0188% | 0.0215% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 1544-00 | GREENBUSH/MIDDLE RIVER ISD-2683 | 0.0098% | 0.0092% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1552-00 | GRYGLA ISD-447 | 0.0084% | 0.0078% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1558-00 | KITSON CENTRAL ISD-2171 | 0.0090% | 0.0077% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1560-00 | NORMAN COUNTY WEST NO 2527 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 1564-00 | HANCOCK ISD-768 | 0.0106% | 0.0090% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 1572-00 | HARMONY/PRESTON/FOUNTAIN ISD-2198 | 0.0199% | 0.0211% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 1574-00 | HASTINGS ISD-200 | 0.0941% | 0.0975% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 1576-00 | HAWLEY ISD-150 | 0.0195% | 0.0202% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 1578-00 | HAYFIELD ISD-203 | 0.0116% | 0.0114% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1582-00 | BUFFALO LAKE-HECTOR ISD-2159 | 0.0107% | 0.0125% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1586-00 | HENDRICKS ISD-402 | 0.0047% | 0.0044% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1591-00 | INTERMEDIATE DISTRICT-287 | 0.2364% | 0.2600% | -0.0236% | (\$1,869,128) | (\$467,282) | (\$1,401,846) |
| 1594-00 | HENNING ISD-545 | 0.0106% | 0.0106% | 0.0000% | \$0 | \$0 | \$0 |
| 1598-00 | HERMAN ISD-264 | 0.0032% | 0.0035% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 1600-00 | HERMANTOWN ISD-700 | 0.0528% | 0.0506% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 1602-00 | HERON LAKE-OKABENA ISD-330 | 0.0084% | 0.0078% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1604-00 | HIAWATHA VALLEY ISD-6013 | 0.0116% | 0.0095% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 1606-00 | HIBBING ISD-701 | 0.0600% | 0.0576% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 1608-00 | HILL CITY ISD-2 | 0.0075% | 0.0091% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 1612-00 | HILLS BEAVER CREEK ISD-671 | 0.0104% | 0.0101% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1614-20 | HINCKLEY/FINLAYSON ISD-2165 | 0.0344% | 0.0323% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 1622-00 | HOLDINGFORD ISD-738 | 0.0280% | 0.0284% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1632-10 | HOPKINS ISD-270 | 0.2742% | 0.2636% | 0.0106% | \$839,524 | \$209,881 | \$629,643 |
| 1634-00 | HOUSTON ISD-294 | 0.0173% | 0.0182% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1636-00 | HOWARD LAKE-WAVERLY-WINSTED ISD - 2687 | 0.0338% | 0.0310% | 0.0028% | \$221,761 | \$55,440 | \$166,321 |
| 1648-00 | HUTCHINSON ISD-423 | 0.0743% | 0.0787% | -0.0044% | (\$348,481) | (\$87,120) | (\$261,361) |
| 1649-00 | INTERNATIONAL FALLS ISD-361 | 0.0335% | 0.0335% | 0.0000% | \$0 | \$0 | \$0 |
| 1651-00 | INVER GROVE HEIGHTS ISD-199 | 0.1009% | 0.1014% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1652-00 | ISLE ISD-473 | 0.0173% | 0.0185% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 1656-00 | IVANHOE ISD-403 | 0.0022% | 0.0022% | 0.0000% | \$0 | \$0 | \$0 |
| 1658-00 | JACKSON COUNTY CENTRAL ISD-2895 | 0.0278% | 0.0294% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 1662-00 | JANESVILLE/WALDORF/PEMBERTON ISD-2835 | 0.0170% | 0.0160% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 1668-00 | JORDAN ISD-717 | 0.0435% | 0.0432% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1678-00 | TRI-COUNTY SCHOOLS ISD-2358 | 0.0083% | 0.0091% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1680-00 | KASSON-MANTORVILLE ISD-204 | 0.0591% | 0.0579% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 1682-00 | KELLIHER ISD-36 | 0.0194% | 0.0181% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1690-00 | KENYON-WANAMINGO ISD-2172 | 0.0189% | 0.0181% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 1692-00 | KERKHOVEN-MURDOCK-SUNBURG ISD-775 | 0.0192% | 0.0161% | 0.0031% | \$245,521 | \$61,380 | \$184,141 |
| 1696-00 | KIMBALL ISD-739 | 0.0195% | 0.0175% | 0.0020% | \$158,401 | \$39,600 | \$118,800 |
| 1700-00 | LITTLEFORK- BIG FALLS ISD-362 | 0.0102% | 0.0111% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1702-00 | SOUTH KOOCHICHING COUNTY ISD-363 | 0.0117% | 0.0147% | -0.0030% | (\$237,601) | (\$59,400) | (\$178,201) |
| 1704-00 | LA CRESCENT ISD-300 | 0.0231% | 0.0235% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1708-00 | LAKE COUNTY ISD-381 | 0.0393% | 0.0391% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1710-00 | LAKE BENTON ISD-404 | 0.0030% | 0.0032% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1714-00 | LAKE CITY ISD-813 | 0.0214% | 0.0223% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1716-00 | LAKE CRYSTAL WELLCOME MEMORIAL | 0.0235% | 0.0259% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 1725-00 | LAKE PARK-AUDUBON ISD-2889 | 0.0194% | 0.0217% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 1727-00 | LAKE OF THE WOODS ISD-390 | 0.0196% | 0.0189% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |

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|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 1730-00 | LAKEVILLE ISD-194 | 0.3317% | 0.3275% | 0.0042% | \$332,641 | \$83,160 | \$249,481 |
| 1734-00 | RED ROCK CENTRAL ISD-2884 | 0.0102% | 0.0107% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1736-00 | LANCASTER ISD-356 | 0.0070% | 0.0066% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 1740-01 | LANESBORO ISD-229 | 0.0148% | 0.0156% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1742-00 | LAPORTE ISD-306 | 0.0105% | 0.0111% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 1746-00 | LEROY-OSTRANDER ISD-499 | 0.0100% | 0.0104% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1748-00 | HENDERSON-LE SUEUR ISD-2397 | 0.0222% | 0.0217% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 1754-00 | LESTER PRAIRIE ISD-424 | 0.0064% | 0.0063% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1756-00 | LEWISTON ISD-857 | 0.0166% | 0.0193% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 1762-00 | CHISAGO LAKES ISD-2144 | 0.0919% | 0.0879% | 0.0040% | \$316,801 | \$79,200 | \$237,601 |
| 1764-00 | LITCHFIELD ISD-465 | 0.0463% | 0.0465% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1768-00 | LITTLE FALLS COMMUNITY SCHOOLS | 0.0636% | 0.0681% | -0.0045% | (\$356,401) | (\$89,100) | (\$267,301) |
| 1770-01 | LONG PRAIRIE/GREY EAGLE ISD-2753 | 0.0327% | 0.0326% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1776-00 | LYLE ISD-497 | 0.0079% | 0.0081% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1778-00 | LYND ISD-415 | 0.0039% | 0.0039% | 0.0000% | \$0 | \$0 | \$0 |
| 1780-00 | CANTON-MABEL ISD-238 | 0.0057% | 0.0056% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 1782-00 | MADELIA ISD-837 | 0.0154% | 0.0172% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 1785-00 | LAC QUI PARLE ISD-2853 | 0.0316% | 0.0299% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 1788-00 | MAHNOMEN ISD-432 | 0.0179% | 0.0202% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 1792-00 | MAHTOMEDI ISD-832 | 0.0656% | 0.0622% | 0.0034% | \$269,281 | \$67,320 | \$201,961 |
| 1796-00 | MANKATO ISD-77 | 0.2078% | 0.2129% | -0.0051% | (\$403,922) | (\$100,980) | (\$302,941) |
| 1798-00 | MAPLE LAKE ISD-881 | 0.0222% | 0.0230% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1800-00 | MAPLE RIVER SCHOOLS ISD-2135 | 0.0282% | 0.0276% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1804-00 | MARSHALL ISD-413 | 0.0694% | 0.0707% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1814-00 | MAZEPPA-ZUMBROTA ISD-2805 | 0.0309% | 0.0260% | 0.0049% | \$388,082 | \$97,020 | \$291,061 |
| 1818-00 | MC GREGOR ISD-4 | 0.0221% | 0.0225% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1820-00 | WIN-E-MAC ISD-2609 | 0.0138% | 0.0132% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1826-00 | MEDFORD ISD-763 | 0.0147% | 0.0123% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 1828-00 | MELROSE ISD-740 | 0.0366% | 0.0376% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1832-01 | MENAHGA ISD-821 | 0.0324% | 0.0320% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 1839-00 | MID-STATE EDUCATION ISD-6979 | 0.0125% | 0.0123% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1840-00 | MILACA ISD-912 | 0.0337% | 0.0356% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 1844-00 | MILROY ISD-635 | 0.0015% | 0.0013% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1845-00 | CEDAR-RIVERSIDE COMMUNITY ISD-4004 | 0.0000% | 0.0002% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1846-00 | MINNEAPOLIS SPECIAL ISD-1 | 2.2201% | 2.3694% | -0.1493% | (\$11,824,609) | (\$2,956,152) | (\$8,868,457) |
| 1847-00 | CYBER VILLAGE ACADEMY ISD-4025 | 0.0056% | 0.0049% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 1850-00 | MINNEOTA ISD-414 | 0.0134% | 0.0131% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 1851-00 | MINNESOTA TRANSITIONS ISD-4017 | 0.0426% | 0.0413% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1852-00 | ATHLOS LEADERSHIP ACADEMY | 0.0150% | 0.0144% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1855-30 | MINNETONKA ISD-276 | 0.3402% | 0.3256% | 0.0146% | \$1,156,325 | \$289,081 | \$867,244 |
| 1856-00 | JENNINGS EXPERIENTIAL HIGH SCHOOL | 0.0020% | 0.0021% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 1860-00 | MONTEVIDEO ISD-129 | 0.0482% | 0.0487% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 1864-00 | MONTICELLO ISD-882 | 0.1206% | 0.1215% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1868-00 | MOORHEAD ISD-152 | 0.2157% | 0.2093% | 0.0064% | \$506,882 | \$126,721 | \$380,162 |
| 1870-00 | MOOSE LAKE ISD-97 | 0.0161% | 0.0182% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |
| 1872-00 | MORA ISD-332 | 0.0475% | 0.0477% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1876-00 | CEDAR MOUNTAIN ISD-2754 | 0.0177% | 0.0181% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 1878-00 | MORRIS AREA PUBLIC SCHOOLS | 0.0312% | 0.0306% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1886-00 | WESTONKA ISD - 277 | 0.0755% | 0.0732% | 0.0023% | \$182,161 | \$45,540 | \$136,621 |
| 1887-01 | MOUNDS VIEW ISD-621 | 0.3045% | 0.3258% | -0.0213% | (\$1,686,967) | (\$421,742) | (\$1,265,225) |
| 1888-00 | MOUNTAIN LAKE ISD-173 | 0.0183% | 0.0164% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 1890-00 | BUHL-MOUNTAIN IRON ISD-712 | 0.0175% | 0.0177% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1894-00 | NASHWAUK-KEEWATIN ISD-319 | 0.0123% | 0.0133% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1900-00 | NETT LAKE ISD-707 | 0.0047% | 0.0049% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1902-00 | NEVIS ISD-308 | 0.0156% | 0.0166% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 1908-00 | NEW LONDON-SPICER ISD-345 | 0.0383% | 0.0346% | 0.0037% | \$293,041 | \$73,260 | \$219,781 |
| 1910-20 | NEW PRAGUE ISD-721 | 0.1074% | 0.1123% | -0.0049% | (\$388,082) | (\$97,020) | (\$291,061) |
| 1912-00 | NEW RICHLAND-HARTLAND-ELLENDALÉ-GENEVA | 0.0215% | 0.0218% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |

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| 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 1913-00 | NEW ULM ISD-88 | 0.0610% | 0.0618% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 1914-00 | NEW YORK MILLS ISD-553 | 0.0232% | 0.0224% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 1918-00 | MARSHALL COUNTY CENTRAL ISD-441 | 0.0120% | 0.0114% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1922-00 | NICOLLET ISD-507 | 0.0135% | 0.0125% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 1928-10 | NORTH BRANCH ISD-138 | 0.0704% | 0.0674% | 0.0030% | \$237,601 | \$59,400 | \$178,201 |
| 1930-01 | NORTH ST PAUL-MAPLEWOOD ISD-622 | 0.3775% | 0.3759% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 1931-01 | EAST METRO INTEGRATION DISTRICT 6067 | 0.0013% | 0.0026% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 1932-00 | NORTHFIELD ISD-659 | 0.1216% | 0.1259% | -0.0043% | (\$340,561) | (\$85,140) | (\$255,421) |
| 1934-00 | NORWOOD ISD-108 | 0.0140% | 0.0140% | 0.0000% | \$0 | \$0 | \$0 |
| 1935-00 | CANNON VALLEY SPECIAL ED COOP | 0.0152% | 0.0139% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 1940-00 | OGILVIE ISD-333 | 0.0196% | 0.0205% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 1968-00 | ONAMIA ISD-480 | 0.0295% | 0.0333% | -0.0038% | (\$300,961) | (\$75,240) | (\$225,721) |
| 1976-00 | ORONO ISD - 278 | 0.0809% | 0.0878% | -0.0069% | (\$546,482) | (\$136,621) | (\$409,862) |
| 1980-00 | ORTONVILLE ISD-2903 | 0.0197% | 0.0176% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 1982-00 | OSAKIS ISD-213 | 0.0202% | 0.0196% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 1986-00 | OSSEO ISD-279 | 0.6774% | 0.7137% | -0.0363% | (\$2,874,972) | (\$718,743) | (\$2,156,229) |
| 1989-00 | OWATONNA ISD-761 | 0.1155% | 0.1146% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 1992-00 | PARK RAPIDS ISD-309 | 0.0447% | 0.0445% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 1994-00 | PARKERS PRAIRIE ISD-547 | 0.0175% | 0.0177% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 1996-00 | PAYNESVILLE ISD-741 | 0.0187% | 0.0220% | -0.0033% | (\$261,361) | (\$65,340) | (\$196,021) |
| 1998-00 | PELICAN RAPID ISD-548 | 0.0222% | 0.0231% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2006-01 | PEQUOT LAKES ISD-186 | 0.0461% | 0.0450% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 2008-00 | PERHAM ISD-549 | 0.0381% | 0.0387% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 2014-00 | PIERZ ISD-484 | 0.0311% | 0.0316% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2016-00 | PILLAGER ISD-116 | 0.0051% | 0.0052% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2023-00 | PINE CITY ISD-578 | 0.0370% | 0.0359% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 2026-00 | PINE ISLAND ISD-255 | 0.0354% | 0.0315% | 0.0039% | \$308,881 | \$77,220 | \$231,661 |
| 2028-00 | BACKUS-PINE RIVER ISD-2174 | 0.0250% | 0.0253% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 2034-00 | PIPESTONE-JASPER ISD-2689 | 0.0209% | 0.0207% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 2056-00 | PRINCETON ISD-477 | 0.0859% | 0.0834% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 2057-00 | PRINSBURG-COMMON ISD-815 | 0.0011% | 0.0012% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2058-20 | PRIOR LAKE ISD-719 | 0.2006% | 0.2022% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 2060-00 | PROCTOR ISD-704 | 0.0561% | 0.0562% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2068-00 | RANDOLPH ISD-195 | 0.0210% | 0.0219% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2076-00 | RED LAKE ISD-38 | 0.1047% | 0.1013% | 0.0034% | \$269,281 | \$67,320 | \$201,961 |
| 2078-00 | RED LAKE FALLS ISD-630 | 0.0116% | 0.0116% | 0.0000% | \$0 | \$0 | \$0 |
| 2080-00 | RED WING ISD - 256 | 0.0782% | 0.0725% | 0.0057% | \$451,442 | \$112,860 | \$338,581 |
| 2084-01 | REDWOOD FALLS ISD-2897 | 0.0278% | 0.0290% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 2086-00 | NORTHLAND COMMUNITY SCHOOLS ISD-118 | 0.0166% | 0.0172% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 2088-00 | RENVILLE COUNTY WEST DIST. 2890 | 0.0147% | 0.0161% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 2090-00 | RICHFIELD ISD-280 | 0.1406% | 0.1422% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 2096-01 | ROBBINSDALE ISD-281 | 0.3792% | 0.3835% | -0.0043% | (\$340,561) | (\$85,140) | (\$255,421) |
| 2097-00 | ROCHESTER ISD-535 | 0.5085% | 0.4699% | 0.0386% | \$3,057,133 | \$764,283 | \$2,292,850 |
| 2098-00 | LIVERNE ISD-2184 | 0.0322% | 0.0339% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 2102-00 | ROCKFORD ISD-883 | 0.0438% | 0.0422% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 2118-01 | ROSEAU ISD-682 | 0.0337% | 0.0348% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 2120-00 | ROSEMOUNT ISD- 196 | 0.7874% | 0.8041% | -0.0167% | (\$1,322,646) | (\$330,661) | (\$991,984) |
| 2121-20 | ROSEVILLE ISD-623 | 0.2239% | 0.2382% | -0.0143% | (\$1,132,565) | (\$283,141) | (\$849,424) |
| 2124-00 | ROTHSAY ISD-850 | 0.0082% | 0.0085% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 2125-00 | THE JOURNEY SCHOOL | 0.0135% | 0.0081% | 0.0054% | \$427,682 | \$106,920 | \$320,761 |
| 2127-00 | BULTUM ACADEMY CHARTER SCHOOL | 0.0038% | 0.0000% | 0.0038% | \$300,961 | \$75,240 | \$225,721 |
| 2128-01 | ROYALTON ISD-485 | 0.0292% | 0.0285% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 2129-00 | RUM RIVER SPECIAL EDUC COOP | 0.0204% | 0.0194% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 2130-01 | RUSH CITY ISD-139 | 0.0276% | 0.0259% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 2131-00 | GATEWAY STEM ACADEMY CHARTER SCHOOL | 0.0111% | 0.0085% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 2132-00 | RUSHFORD PETERSON ISD-239 | 0.0136% | 0.0135% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 2133-00 | MINNESOTA WILDFLOWER MONTESSORI | 0.0011% | 0.0012% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2134-00 | ST CROIX RIVER EDUCATION DISTRICT | 0.0078% | 0.0074% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |

Public Employees Retirement Association
General Employees Retirement Fund
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For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 2135-00 | SCITECH ACADEMY | 0.0148% | 0.0153% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2142-00 | ST ANTHONY ISD-282 | 0.0419% | 0.0433% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 2144-00 | ST CHARLES ISD-858 | 0.0232% | 0.0211% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 2146-00 | ST CLAIR ISD-75 | 0.0175% | 0.0174% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 2148-00 | ST CLOUD ISD-742 | 0.3072% | 0.3000% | 0.0072% | \$570,242 | \$142,561 | \$427,682 |
| 2152-00 | ST JAMES ISD-840 | 0.0303% | 0.0309% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 2153-10 | ACHIEVE LANGUAGE ACADEMY | 0.0129% | 0.0148% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 2155-00 | CITY ACADEMY CHARTER SCHOOL ISD-4000 | 0.0035% | 0.0031% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 2156-00 | ST LOUIS COUNTY ISD 2142 | 0.0907% | 0.0864% | 0.0043% | \$340,561 | \$85,140 | \$255,421 |
| 2157-00 | COMMUNITY OF PEACE ACADEMY ISD - 4015 | 0.0194% | 0.0203% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2158-00 | METRO DEAF SCHOOL INC. | 0.0194% | 0.0182% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 2160-20 | ST LOUIS PARK ISD-283 | 0.1711% | 0.1863% | -0.0152% | (\$1,203,845) | (\$300,961) | (\$902,884) |
| 2161-00 | ST MICHAEL-ALBERTVILLE ISD-885 | 0.1386% | 0.1395% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2162-01 | ST PAUL ISD-625 | 1.6069% | 1.5423% | 0.0646% | \$5,116,341 | \$1,279,085 | \$3,837,256 |
| 2166-00 | ST PETER PUBLIC SCHOOLS | 0.0531% | 0.0510% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 2167-00 | ST PAUL CITY SCHOOL ISD 4029 | 0.0347% | 0.0268% | 0.0079% | \$625,683 | \$156,421 | \$469,262 |
| 2170-00 | EAST CENTRAL ISD 2580 | 0.0178% | 0.0188% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2172-11 | SARTELL ISD-748 | 0.1036% | 0.0995% | 0.0041% | \$324,721 | \$81,180 | \$243,541 |
| 2174-00 | SAUK CENTRE ISD-743 | 0.0309% | 0.0286% | 0.0023% | \$182,161 | \$45,540 | \$136,621 |
| 2175-00 | WEST CENTRAL EDUCATION DISTRICT | 0.0060% | 0.0062% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 2178-01 | SAUK RAPIDS ISD-47 | 0.1259% | 0.1286% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 2184-00 | SEBEKA ISD-820 | 0.0162% | 0.0167% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2185-00 | SEVEN HILLS PREPARATORY ACADEMY | 0.0219% | 0.0205% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 2188-00 | SHAKOPEE PUBLIC SCHOOLS | 0.1668% | 0.1586% | 0.0082% | \$649,443 | \$162,361 | \$487,082 |
| 2199-00 | NOTRE ECOLE ACADEMY | 0.0002% | 0.0004% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 2202-00 | MURRAY COUNTY CENTRAL ISD-2169 | 0.0158% | 0.0168% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2204-00 | SLEEPY EYE ISD-84 | 0.0104% | 0.0109% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2205-00 | SOUTHLAND ISD-500 | 0.0097% | 0.0100% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 2206-00 | SOUTH ST PAUL SPECIAL ISD-6 | 0.0935% | 0.0933% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 2207-00 | SOUTHSIDE FAMILY CHARTER ISD 4162 | 0.0049% | 0.0062% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 2213-01 | SOUTH WASHINGTON COUNTY ISD-833 | 0.4722% | 0.4713% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 2214-01 | NORTHEAST METRO 916 INTERMEDIATE SD | 0.1884% | 0.1696% | 0.0188% | \$1,488,966 | \$372,242 | \$1,116,725 |
| 2216-00 | SPRING GROVE ISD-297 | 0.0081% | 0.0088% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 2217-00 | SPRING LAKE PARK ISD-16 | 0.1429% | 0.1490% | -0.0061% | (\$483,122) | (\$120,781) | (\$362,342) |
| 2219-00 | SPECTRUM HIGH SCHOOL | 0.0221% | 0.0196% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 2220-00 | SPRINGFIELD ISD-85 | 0.0108% | 0.0104% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 2221-00 | PROGENY ACADEMY | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2224-01 | STAPLES/MOTLEY ISD-2170 | 0.0340% | 0.0350% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2232-00 | STEPHEN/ARGYLE ISD-2856 | 0.0099% | 0.0108% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2238-00 | STEWARTVILLE ISD-534 | 0.0293% | 0.0325% | -0.0032% | (\$253,441) | (\$63,360) | (\$190,081) |
| 2240-00 | STILLWATER ISD-834 | 0.2185% | 0.2174% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 2242-00 | NEW HEIGHTS CHARTER ISD-4003 | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2257-00 | ST PAUL SCHOOL OF NORTHERN LIGHTS | 0.0104% | 0.0063% | 0.0041% | \$324,721 | \$81,180 | \$243,541 |
| 2258-00 | SWANVILLE ISD-486 | 0.0060% | 0.0057% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 2270-00 | THIEF RIVER FALLS ISD-564 | 0.0584% | 0.0610% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 2280-01 | TRACY AREA SCHOOL DIST ISD-2904 | 0.0185% | 0.0201% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 2286-00 | TRUMAN ISD-458 | 0.0084% | 0.0082% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 2288-01 | TWIN VALLEY/GARY ISD-2215 | 0.0081% | 0.0083% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 2289-00 | GREAT OAKS ACADEMY | 0.0052% | 0.0032% | 0.0020% | \$158,401 | \$39,600 | \$118,800 |
| 2292-00 | HITTERDAL-ULEN ISD-914 | 0.0095% | 0.0102% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 2294-00 | UNDERWOOD ISD-550 | 0.0153% | 0.0158% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2296-00 | UPSALA ISD-487 | 0.0106% | 0.0100% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 2302-00 | VERNDALE ISD-818 | 0.0125% | 0.0130% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2316-00 | ROCK RIDGE PUBLIC SCHOOLS | 0.0782% | 0.0816% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 2318-00 | WABASHA-KELLOGG ISD-811 | 0.0136% | 0.0136% | 0.0000% | \$0 | \$0 | \$0 |
| 2320-00 | WABASSO ISD-640 | 0.0072% | 0.0078% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 2322-00 | WACONIA ISD 110 | 0.1020% | 0.1086% | -0.0066% | (\$522,722) | (\$130,681) | (\$392,042) |
| 2324-00 | WADENA ISD-2155 | 0.0486% | 0.0483% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |

Public Employees Retirement Association
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| 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 2332-00 | AKELEY-HACKENSACK-WALKER ISD 113 | 0.0303% | 0.0314% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 2345-00 | MODERN MONTESSORI CHARTER SCHOOL | 0.0049% | 0.0042% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 2346-00 | WARREN ALVARADO OSLO ISD-2176 | 0.0191% | 0.0176% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 2354-00 | WARROAD ISD-690 | 0.0377% | 0.0395% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 2356-00 | WASECA ISD-829 | 0.0506% | 0.0540% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 2360-00 | WATERTOWN MAYER ISD-111 | 0.0373% | 0.0373% | 0.0000% | \$0 | \$0 | \$0 |
| 2362-00 | WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143 | 0.0209% | 0.0209% | 0.0000% | \$0 | \$0 | \$0 |
| 2366-00 | THREE RIVERS MONTESSORI | 0.0062% | 0.0072% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2368-00 | WAUBUN ISD-435 | 0.0254% | 0.0218% | 0.0036% | \$285,121 | \$71,280 | \$213,841 |
| 2370-20 | WAYZATA ISD-284 | 0.3620% | 0.3738% | -0.0118% | (\$934,564) | (\$233,641) | (\$700,923) |
| 2372-00 | MARTIN COUNTY WEST ISD 2448 | 0.0207% | 0.0212% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2374-00 | UNITED SOUTH CENTRAL SCHOOLS | 0.0230% | 0.0240% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2378-00 | WEST ST PAUL ISD-197 | 0.1806% | 0.1874% | -0.0068% | (\$538,562) | (\$134,641) | (\$403,922) |
| 2382-00 | WHEATON ISD-803 | 0.0099% | 0.0101% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 2384-30 | WHITE BEAR LAKE ISD-624 | 0.2735% | 0.2713% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 2394-00 | WILLMAR ISD-347 | 0.1405% | 0.1476% | -0.0071% | (\$562,322) | (\$140,581) | (\$421,741) |
| 2398-00 | WILLOW RIVER ISD-577 | 0.0154% | 0.0147% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 2401-00 | BLUFFVIEW MONTESSORI ISD-4001 | 0.0071% | 0.0081% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 2402-00 | WINDOM ISD-177 | 0.0393% | 0.0396% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 2408-00 | WINONA ISD-861 | 0.0920% | 0.0935% | -0.0015% | (\$118,800) | (\$29,700) | (\$89,100) |
| 2416-01 | WORTHINGTON ISD-518 | 0.1176% | 0.1081% | 0.0095% | \$752,403 | \$188,101 | \$564,302 |
| 2418-00 | WRENSHALL ISD-100 | 0.0113% | 0.0137% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 2421-00 | HORIZON SCIENCE ACADEMY | 0.0032% | 0.0020% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 2423-00 | KALON PREP ACADEMY | 0.0022% | 0.0021% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 2434-00 | KINGSLAND PUBLIC SCHOOLS ISD 2137 | 0.0152% | 0.0140% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 2439-00 | ZUMBRO ISD-6012 | 0.0099% | 0.0108% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 2491-00 | CREEKSTONE MONTESSORI SCHOOL | 0.0037% | 0.0000% | 0.0037% | \$293,041 | \$73,260 | \$219,781 |
| 2541-00 | KANDIYOHI ACADEMY | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 2553-00 | EXPLORATION HIGH SCHOOL | 0.0015% | 0.0012% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 2566-00 | CROSS RIVER CHARTER SCHOOL | 0.0002% | 0.0008% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 2577-00 | OAK HILL MONTESSORI | 0.0121% | 0.0098% | 0.0023% | \$182,161 | \$45,540 | \$136,621 |
| 2589-00 | STEAM ACADEMY | 0.0022% | 0.0007% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 2599-00 | ESCUELA EXITOS | 0.0014% | 0.0010% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 2641-00 | INNOVATION SCIENCE & TECHNOLOGY | 0.0008% | 0.0013% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 2662-00 | GENTRY ACADEMY | 0.0019% | 0.0018% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 2711-00 | LINK PUBLIC SCHOOL | 0.0007% | 0.0011% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 2733-00 | QUANTUM STEAM ACADEMY | 0.0051% | 0.0038% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 2735-00 | MINNEAPOLIS SCHOOL OF NEW MUSIC | 0.0000% | 0.0003% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 2755-00 | AIM ACADEMY OF SCIENCE AND TECHNOLOGY | 0.0025% | 0.0045% | -0.0020% | (\$158,401) | (\$39,600) | (\$118,800) |
| 2788-00 | METRO TECH ACADEMY | 0.0000% | 0.0024% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 2828-00 | ROLLINGSTONE COMMUNITY SCHOOL | 0.0011% | 0.0000% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 3001-00 | CITY OF FISHER | 0.0011% | 0.0008% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3002-00 | CITY OF FEDERAL DAM | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3003-00 | CITY OF PEASE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3004-00 | CITY OF ST MARY'S POINT | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3005-00 | CITY OF ARCO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3006-00 | CITY OF OTTERTAIL | 0.0015% | 0.0017% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3007-00 | CITY OF GULLY | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3008-00 | CITY OF ADA | 0.0091% | 0.0092% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3012-01 | CITY OF ADAMS | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3013-00 | CITY OF ADRIAN | 0.0054% | 0.0063% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 3017-00 | CITY OF CONGER | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3020-00 | CITY OF LOWRY | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3022-00 | CITY OF TAUNTON | 0.0004% | 0.0006% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3024-00 | CITY OF GEM LAKE | 0.0007% | 0.0006% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3025-00 | STONEBRIDGE WORLD SCHOOL | 0.0130% | 0.0117% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 3026-00 | CITY OF ST MARTIN | 0.0006% | 0.0007% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |

Public Employees Retirement Association
 General Employees Retirement Fund
 Change in NPL Proportion Supporting Schedule
 For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 3027-00 | CITY OF WALTHAM | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3029-00 | CITY OF KILKENNY | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3030-01 | CITY OF AFTON | 0.0029% | 0.0028% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3031-00 | CITY OF SABIN | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 3032-00 | CITY OF AITKIN | 0.0077% | 0.0081% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 3033-00 | CITY OF DARFUR | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 3034-00 | CITY OF AITKIN PUBLIC UTILITIES | 0.0087% | 0.0093% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 3035-00 | CITY OF DENNISON | 0.0006% | 0.0005% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3037-00 | CITY OF WRIGHT | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 3039-00 | TOWNSHIP OF ACOMA | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3040-00 | CITY OF WARBA | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3041-00 | CITY OF MENDOTA | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3042-00 | CITY OF AKELEY | 0.0035% | 0.0032% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3043-00 | CITY OF NEW TRIER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3050-00 | TOWNSHIP OF ALBA | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3056-01 | CITY OF ALBANY | 0.0051% | 0.0054% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3058-00 | CITY OF ALBERT LEA | 0.0734% | 0.0715% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 3061-00 | CITY OF ALBERTA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3064-00 | CITY OF WHALAN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3066-00 | CITY OF ALBERTVILLE | 0.0189% | 0.0181% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 3067-00 | CITY OF SQUAW LAKE | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3070-00 | TOWNSHIP OF ALBION | 0.0011% | 0.0013% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3071-00 | CITY OF QUAMBA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3072-00 | CITY OF BLOMKEST | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3077-00 | CITY OF BOCK | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3078-00 | CITY OF ALDEN | 0.0019% | 0.0019% | 0.0000% | \$0 | \$0 | \$0 |
| 3084-00 | CITY OF ALEXANDRIA | 0.0449% | 0.0442% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 3084-01 | CITY OF ALEXANDRIA PUBLIC WORKS | 0.0393% | 0.0401% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 3086-00 | CITY OF PERLEY | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3089-00 | CITY OF SEAFORTH | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3090-00 | CITY OF STEEN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3092-00 | CITY OF LEONIDAS | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3096-00 | CITY OF ALPHA | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 3100-00 | TOWNSHIP OF ALTON | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3103-00 | CITY OF RIVERTON | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 3104-00 | CITY OF ALTURA | 0.0014% | 0.0012% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3106-00 | CITY OF ALVARADO | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3107-00 | DULUTH SEAWAY PORT AUTHORITY | 0.0131% | 0.0133% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3108-00 | TOWNSHIP OF MANCHESTER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3109-00 | CITY OF WILLOW RIVER | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 3112-00 | TOWNSHIP OF WESTLINE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3114-00 | CITY OF AMBOY | 0.0012% | 0.0019% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 3116-00 | TOWNSHIP OF AMHERST | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3117-00 | CITY OF SARGEANT | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3118-00 | CITY OF URBANK | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3120-00 | CITY OF ANDOVER | 0.0605% | 0.0613% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 3136-01 | CITY OF ANNANDALE | 0.0124% | 0.0124% | 0.0000% | \$0 | \$0 | \$0 |
| 3138-00 | CITY OF ANOKA | 0.0987% | 0.0987% | 0.0000% | \$0 | \$0 | \$0 |
| 3144-00 | TOWNSHIP OF ANTRIM | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3148-00 | CITY OF APPLETON | 0.0089% | 0.0080% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 3148-01 | APPLETON AREA HEALTH | 0.0960% | 0.0826% | 0.0134% | \$1,061,284 | \$265,321 | \$795,963 |
| 3149-00 | CITY OF APPLE VALLEY | 0.1598% | 0.1621% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 3155-00 | TOWNSHIP OF ARBO | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3158-00 | CITY OF ARDEN HILLS | 0.0252% | 0.0233% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 3163-00 | TOWNSHIP OF ARENDAHL | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3166-00 | CITY OF ARGYLE | 0.0035% | 0.0037% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3168-00 | CITY OF ARLINGTON | 0.0083% | 0.0068% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 3175-00 | TOWNSHIP OF ARTHUR | 0.0008% | 0.0010% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 3188-00 | CITY OF ASHBY | 0.0016% | 0.0017% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3190-00 | TOWNSHIP OF ASHLAND | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3194-01 | CITY OF ASKOV | 0.0007% | 0.0009% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3199-00 | TOWNSHIP OF ATHENS | 0.0013% | 0.0009% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3204-00 | CITY OF ATWATER | 0.0024% | 0.0023% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3208-00 | CITY OF AUDUBON | 0.0018% | 0.0019% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3220-00 | CITY OF AURORA | 0.0091% | 0.0093% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3222-00 | CITY OF AUSTIN | 0.0967% | 0.0976% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 3222-01 | CITY OF AUSTIN UTILITIES | 0.0925% | 0.0952% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 3228-00 | CITY OF AVOCA | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3232-00 | CITY OF AVON | 0.0068% | 0.0065% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3233-00 | TOWNSHIP OF AVON | 0.0006% | 0.0008% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3234-00 | CITY OF BABBITT | 0.0090% | 0.0086% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3236-00 | CITY OF BACKUS | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3240-00 | CITY OF BADGER | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 3242-00 | CITY OF BAGLEY | 0.0057% | 0.0057% | 0.0000% | \$0 | \$0 | \$0 |
| 3242-01 | CITY OF BAGLEY PUBLIC UTILITIES | 0.0045% | 0.0047% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3246-00 | CITY OF BALATON | 0.0038% | 0.0037% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3250-00 | TOWNSHIP OF BALKAN | 0.0010% | 0.0013% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3266-00 | CITY OF BARNESVILLE | 0.0169% | 0.0159% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 3274-00 | CITY OF BARNUM | 0.0041% | 0.0038% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3276-00 | CITY OF BARRETT | 0.0012% | 0.0013% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3284-00 | TOWNSHIP OF BALDWIN | 0.0030% | 0.0025% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 3298-00 | CITY OF BATTLE LAKE | 0.0069% | 0.0069% | 0.0000% | \$0 | \$0 | \$0 |
| 3302-00 | CITY OF BAUDETTE | 0.0099% | 0.0097% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3306-01 | CITY OF BAXTER | 0.0294% | 0.0300% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 3310-00 | CITY OF BAYPORT | 0.0113% | 0.0116% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3318-00 | CITY OF BEARDSLEY | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3325-00 | TOWNSHIP OF BEATTY | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3336-00 | CITY OF BEAVER BAY | 0.0039% | 0.0037% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3338-00 | TOWNSHIP OF BEAVER CREEK | 0.0008% | 0.0006% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3340-00 | CITY OF BEAVER CREEK | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 3348-00 | CITY OF BECKER | 0.0468% | 0.0451% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 3354-00 | CITY OF BEJOU | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3357-00 | CITY OF BELLECHESTER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3360-01 | TOWNSHIP OF BELGRADE | 0.0012% | 0.0011% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3362-00 | CITY OF BELGRADE | 0.0019% | 0.0019% | 0.0000% | \$0 | \$0 | \$0 |
| 3364-00 | TOWNSHIP OF BELLE CREEK | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 3366-00 | CITY OF BELLE PLAINE | 0.0256% | 0.0232% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 3368-00 | TOWNSHIP OF BELLE RIVER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3370-00 | TOWNSHIP OF BELLEVUE | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3376-00 | CITY OF BELLINGHAM | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3384-00 | CITY OF BELVIEW | 0.0012% | 0.0013% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3384-01 | CITY OF BELVIEW PARKVIEW HOME | 0.0159% | 0.0178% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 3386-00 | CITY OF BEMIDJI | 0.0706% | 0.0697% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 3396-00 | CITY OF BENSON | 0.0163% | 0.0166% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3410-00 | TOWNSHIP OF BERNADOTTE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3412-00 | CITY OF BERTHA | 0.0014% | 0.0013% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3415-00 | CITY OF BETHEL | 0.0012% | 0.0015% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3422-00 | CITY OF BIG FALLS | 0.0026% | 0.0022% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3426-00 | CITY OF BIG LAKE | 0.0349% | 0.0356% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 3427-00 | TOWNSHIP OF BIG LAKE | 0.0020% | 0.0019% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3434-00 | CITY OF BIGELOW | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 3438-01 | CITY OF BIGFORK | 0.0018% | 0.0021% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3440-00 | CITY OF BINGHAM LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3452-00 | CITY OF BIRCHWOOD VILLAGE | 0.0012% | 0.0008% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3456-00 | CITY OF BIRD ISLAND | 0.0030% | 0.0029% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3458-01 | CITY OF BISCAY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
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For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 3460-00 | TOWNSHIP OF BISMARCK | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3462-00 | CITY OF BIWABIK | 0.0056% | 0.0061% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 3464-00 | TOWNSHIP OF BIWABIK | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3472-00 | CITY OF BLACKDUCK | 0.0089% | 0.0087% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3476-00 | CITY OF BLAINE | 0.1555% | 0.1529% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 3494-00 | CITY OF BLOOMING PRAIRIE | 0.0066% | 0.0068% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3494-01 | CITY OF BLOOMING PRAIRIE UTILITIES | 0.0062% | 0.0059% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3498-00 | CITY OF BLOOMINGTON | 0.5449% | 0.5162% | 0.0287% | \$2,273,049 | \$568,262 | \$1,704,787 |
| 3502-00 | CITY OF BLUE EARTH | 0.0155% | 0.0156% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3502-02 | CITY OF BLUE EARTH LIGHT AND WATER | 0.0138% | 0.0137% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3503-00 | CITY OF BLUFFTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3523-00 | TOWNSHIP OF BOGUS BROOK | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3525-00 | TOWNSHIP OF BONDIN | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3530-00 | CITY OF BOVEY | 0.0030% | 0.0029% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3544-00 | CITY OF BOYD | 0.0022% | 0.0027% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 3549-00 | TOWNSHIP OF BRADFORD | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 3552-00 | CITY OF BRAHAM | 0.0077% | 0.0071% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 3554-00 | CITY OF BRAINERD | 0.0437% | 0.0450% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 3556-00 | CITY OF BRAINERD UTILITIES | 0.0609% | 0.0622% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 3562-00 | CITY OF BRANDON | 0.0028% | 0.0025% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3572-00 | CITY OF BRACKENRIDGE | 0.0185% | 0.0168% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 3575-00 | CITY OF BREEZY POINT | 0.0079% | 0.0073% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 3576-00 | TOWNSHIP OF BREITUNG | 0.0026% | 0.0027% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3576-01 | TOWER/BREITUNG WASTEWATER BOARD | 0.0009% | 0.0010% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3582-00 | CITY OF BREWSTER | 0.0016% | 0.0017% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3584-00 | CITY OF BRICELYN | 0.0009% | 0.0010% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3592-00 | TOWNSHIP OF BRISTOL | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 3594-00 | TOWNSHIP OF BROCKWAY | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3598-00 | CITY OF BROOK PARK | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3602-00 | CITY OF BROOKLYN CENTER | 0.1231% | 0.1250% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 3604-00 | CITY OF BROOKLYN PARK | 0.2845% | 0.2861% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 3612-00 | CITY OF BROOTEN | 0.0021% | 0.0022% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3614-00 | CITY OF BROWERVILLE | 0.0042% | 0.0038% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3620-00 | CITY OF BROWNS VALLEY | 0.0030% | 0.0028% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3622-00 | CITY OF BROWNSDALE | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3625-00 | CITY OF BROWNSVILLE | 0.0015% | 0.0013% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3628-00 | CITY OF BROWNTON | 0.0033% | 0.0033% | 0.0000% | \$0 | \$0 | \$0 |
| 3646-00 | CITY OF BUFFALO | 0.0776% | 0.0763% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 3648-00 | CITY OF BUFFALO LAKE | 0.0047% | 0.0036% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 3652-00 | CITY OF BUHL | 0.0044% | 0.0046% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3660-01 | CITY OF NOWTHEN | 0.0046% | 0.0033% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 3678-00 | CITY OF BURNSVILLE | 0.1968% | 0.1984% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 3690-00 | CITY OF BUTTERFIELD | 0.0012% | 0.0010% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3691-00 | TOWNSHIP OF BUTTERFIELD | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3702-00 | CITY OF BYRON | 0.0124% | 0.0123% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3704-00 | TOWNSHIP OF CAIRO | 0.0003% | 0.0001% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3708-00 | CITY OF CALEDONIA | 0.0143% | 0.0138% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 3712-00 | CITY OF CALLAWAY | 0.0030% | 0.0027% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3714-00 | CITY OF CALUMET | 0.0023% | 0.0023% | 0.0000% | \$0 | \$0 | \$0 |
| 3720-00 | CITY OF CAMBRIDGE | 0.0420% | 0.0398% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 3721-00 | TOWNSHIP OF CAMBRIDGE | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 3722-00 | TOWNSHIP OF CAMDEN | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3730-00 | TOWNSHIP OF CAMP | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3734-00 | CITY OF CAMPBELL | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 3736-00 | CITY OF CANBY | 0.0058% | 0.0059% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3746-00 | CITY OF CANNON FALLS | 0.0242% | 0.0266% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 3750-00 | TOWNSHIP OF CANNON FALLS | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3751-00 | TOWNSHIP OF CANOSIA | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 3756-00 | CITY OF CANTON | 0.0015% | 0.0017% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3760-00 | TOWNSHIP OF CARIMONA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3766-00 | CITY OF CARLOS | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 3767-00 | TOWNSHIP OF CARLOS | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3770-00 | CITY OF CARLTON | 0.0037% | 0.0035% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3771-00 | TOWNSHIP OF CARROLTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 3773-00 | TOWNSHIP OF CARPENTER | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3780-01 | CITY OF CARVER | 0.0174% | 0.0164% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 3782-00 | TOWNSHIP OF CASCADE | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 3786-00 | CITY OF CASS LAKE | 0.0036% | 0.0045% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 3790-00 | TOWNSHIP OF CASTLE ROCK | 0.0006% | 0.0007% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3801-00 | TOWNSHIP OF CEDAR-MARTIN COUNTY | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3806-00 | CITY OF CENTER CITY | 0.0020% | 0.0020% | 0.0000% | \$0 | \$0 | \$0 |
| 3808-00 | CITY OF CENTERVILLE | 0.0095% | 0.0092% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3818-00 | CITY OF CEYLON | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 3824-00 | CITY OF CHAMPLIN | 0.0585% | 0.0593% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 3828-00 | CITY OF CHANDLER | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3832-00 | CITY OF CHANHASSEN | 0.0819% | 0.0830% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 3836-00 | CITY OF CHASKA | 0.1633% | 0.1502% | 0.0131% | \$1,037,524 | \$259,381 | \$778,143 |
| 3840-00 | CITY OF CHATFIELD | 0.0119% | 0.0119% | 0.0000% | \$0 | \$0 | \$0 |
| 3844-00 | TOWNSHIP OF CHATHAM | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 3850-00 | TOWNSHIP OF CHERRY GROVE | 0.0002% | 0.0003% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3862-00 | CITY OF CHISAGO | 0.0160% | 0.0156% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3864-00 | TOWNSHIP OF CHISAGO LAKE | 0.0018% | 0.0017% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3865-00 | CHISAGO LAKES JOINT SEWAGE TREATMENT COM | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 3866-00 | CITY OF CHISHOLM | 0.0276% | 0.0243% | 0.0033% | \$261,361 | \$65,340 | \$196,021 |
| 3868-00 | CITY OF CHOKIO | 0.0014% | 0.0014% | 0.0000% | \$0 | \$0 | \$0 |
| 3872-00 | CITY OF CIRCLE PINES | 0.0207% | 0.0198% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 3874-00 | CITY OF CLARA CITY | 0.0045% | 0.0050% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 3874-02 | CITY OF CLARA CITY CARE CENTER | 0.0316% | 0.0342% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 3878-00 | CITY OF CLAREMONT | 0.0017% | 0.0017% | 0.0000% | \$0 | \$0 | \$0 |
| 3880-00 | CITY OF CLARISSA | 0.0034% | 0.0030% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 3886-00 | CITY OF CLARKFIELD | 0.0035% | 0.0035% | 0.0000% | \$0 | \$0 | \$0 |
| 3886-01 | CLARKFIELD CARE CENTER | 0.0228% | 0.0203% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 3888-00 | CITY OF CLARKS GROVE | 0.0016% | 0.0015% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3896-00 | CITY OF CLEAR LAKE | 0.0022% | 0.0021% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 3896-01 | CLEAR LAKE/CLEARWATER SEWER AUTHORITY | 0.0013% | 0.0020% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 3898-00 | CITY OF CLEARBROOK | 0.0041% | 0.0044% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 3900-00 | TOWNSHIP OF CLEARWATER | 0.0011% | 0.0009% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3902-00 | CITY OF CLEARWATER | 0.0058% | 0.0056% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3904-00 | CITY OF CLEMENTS | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3908-00 | CITY OF CLEVELAND | 0.0033% | 0.0024% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 3913-00 | CITY OF CLIMAX | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 3916-00 | TOWNSHIP OF CLINTON-ROCK COUNTY | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 3920-00 | CITY OF CLINTON | 0.0018% | 0.0019% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 3932-00 | CITY OF CLOQUET | 0.0427% | 0.0451% | -0.0024% | (\$190,081) | (\$47,520) | (\$142,561) |
| 3952-00 | CITY OF COHASSET | 0.0107% | 0.0104% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3954-00 | TOWNSHIP OF COKATO | 0.0013% | 0.0011% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3956-00 | CITY OF COKATO | 0.0063% | 0.0065% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 3958-00 | CITY OF COLD SPRING | 0.0109% | 0.0106% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 3960-01 | CITY OF COLERAINE | 0.0052% | 0.0060% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 3965-00 | TOWNSHIP OF COLLEGEVILLE | 0.0005% | 0.0003% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 3970-00 | CITY OF COLOGNE | 0.0060% | 0.0054% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | 0.0952% | 0.0903% | 0.0049% | \$388,082 | \$97,020 | \$291,061 |
| 3976-00 | CITY OF COLUMBUS | 0.0101% | 0.0081% | 0.0020% | \$158,401 | \$39,600 | \$118,800 |
| 3982-00 | CITY OF COMFREY | 0.0020% | 0.0020% | 0.0000% | \$0 | \$0 | \$0 |
| 3998-00 | CITY OF COOK HOSPITAL | 0.0823% | 0.0849% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |
| 4002-00 | CITY OF COOK | 0.0071% | 0.0066% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 4008-00 | CITY OF COON RAPIDS | 0.1680% | 0.1669% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 4011-00 | TOWNSHIP OF ADAMS | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4014-00 | CITY OF CORCORAN | 0.0227% | 0.0192% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 4018-00 | TOWNSHIP OF CORINNA | 0.0037% | 0.0038% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4025-00 | TOWNSHIP OF CORMORANT | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4036-00 | CITY OF COSMOS | 0.0011% | 0.0017% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 4038-00 | CITY OF COTTAGE GROVE | 0.1136% | 0.1148% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 4040-00 | TOWNSHIP OF COTTON | 0.0003% | 0.0006% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4042-00 | CITY OF COTTONWOOD | 0.0035% | 0.0038% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4044-00 | CRANE LAKE WATER & SANITARY DISTRICT | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4046-00 | CITY OF COURTLAND | 0.0013% | 0.0011% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4050-00 | CITY OF CREDIT RIVER | 0.0019% | 0.0016% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4056-00 | CITY OF CROMWELL | 0.0020% | 0.0021% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4057-00 | TOWNSHIP OF CROOKED LAKE | 0.0019% | 0.0015% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4064-00 | CITY OF CROOKSTON | 0.0300% | 0.0269% | 0.0031% | \$245,521 | \$61,380 | \$184,141 |
| 4070-00 | CITY OF CROSBY | 0.0105% | 0.0098% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 4072-00 | CITY OF CROSSLAKE | 0.0112% | 0.0100% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 4082-00 | CITY OF CRYSTAL | 0.0634% | 0.0635% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4088-00 | TOWNSHIP OF CULDRUM | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4092-00 | CITY OF CURRIE | 0.0004% | 0.0009% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 4093-00 | CITY OF CYRUS | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4114-00 | CITY OF DALTON | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 4122-00 | CITY OF DANUBE | 0.0015% | 0.0014% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4124-00 | CITY OF DANVERS | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 4136-00 | CITY OF DARWIN | 0.0006% | 0.0010% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 4142-00 | CITY OF DASSEL | 0.0072% | 0.0067% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 4146-00 | CITY OF DAWSON | 0.0067% | 0.0061% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 4150-00 | CITY OF DAYTON | 0.0184% | 0.0185% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4155-00 | TOWNSHIP OF DEAD LAKE | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4156-00 | TOWNSHIP OF DECORIA | 0.0004% | 0.0002% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4158-00 | CITY OF DEEPHAVEN | 0.0083% | 0.0088% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 4164-00 | CITY OF DEER CREEK | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 4170-00 | CITY OF DEER RIVER | 0.0056% | 0.0059% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4182-00 | CITY OF DEERWOOD | 0.0028% | 0.0030% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4183-00 | TOWNSHIP OF DEERWOOD | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 4184-00 | CITY OF DE GRAFF | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4188-00 | CITY OF DELANO | 0.0279% | 0.0266% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 4188-02 | CITY OF DELANO MUNICIPAL UTILITIES | 0.0133% | 0.0127% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 4192-01 | CITY OF DELAVAN | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4202-00 | CITY OF DELLWOOD | 0.0000% | 0.0003% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4214-00 | CITY OF DENT | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 4220-00 | TOWNSHIP OF DES MOINES RIVER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4226-00 | CITY OF DETROIT LAKES | 0.0714% | 0.0722% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 4228-00 | TOWNSHIP OF DEWALD | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4234-00 | CITY OF DEXTER | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 4240-00 | CITY OF DILWORTH | 0.0075% | 0.0082% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 4242-00 | CITY OF DODGE CENTER | 0.0147% | 0.0143% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4252-00 | CITY OF DONNELLY | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 4260-00 | TOWNSHIP OF DOUGLAS | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4269-00 | TOWNSHIP OF DRESBACH | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4280-00 | DULUTH ENTERTAINMENT CONVENTION | 0.0639% | 0.0453% | 0.0186% | \$1,473,126 | \$368,282 | \$1,104,845 |
| 4300-01 | CITY OF DULUTH | 0.5139% | 0.5189% | -0.0050% | (\$396,002) | (\$99,000) | (\$297,001) |
| 4301-00 | TOWNSHIP OF DULUTH | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4332-00 | CITY OF DUMONT | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4336-00 | CITY OF DUNDAS | 0.0057% | 0.0054% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4338-00 | CITY OF DUNDEE | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 4340-00 | TOWNSHIP OF DUNN | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4342-00 | CITY OF DUNNELL | 0.0009% | 0.0011% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 4344-00 | TOWNSHIP OF EAST SIDE | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4346-00 | CITY OF EAGAN | 0.2159% | 0.2176% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 4350-00 | CITY OF EAGLE BEND | 0.0034% | 0.0035% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4356-00 | CITY OF EAGLE LAKE | 0.0050% | 0.0047% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4357-00 | TOWNSHIP OF EAGLE LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4362-00 | CITY OF EAST BETHEL | 0.0184% | 0.0192% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 4366-00 | CITY OF EAST GRAND FORKS | 0.0672% | 0.0671% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4369-00 | CITY OF EAST GULL LAKE | 0.0041% | 0.0044% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4382-00 | CITY OF EASTON | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 4388-00 | CITY OF ECHO | 0.0012% | 0.0016% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 4404-00 | CITY OF EDEN PRAIRIE | 0.2454% | 0.2438% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 4406-00 | CITY OF EDEN VALLEY | 0.0030% | 0.0031% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4408-00 | CITY OF EDGERTON | 0.0044% | 0.0042% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4410-00 | CITY OF EDINA | 0.3093% | 0.2927% | 0.0166% | \$1,314,725 | \$328,681 | \$986,044 |
| 4420-00 | CITY OF EITZEN | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 4434-00 | CITY OF ELBOW LAKE | 0.0105% | 0.0102% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4440-00 | CITY OF ELGIN | 0.0032% | 0.0033% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4444-00 | CITY OF ELIZABETH | 0.0015% | 0.0011% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4445-00 | TOWNSHIP OF ELIZABETH | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 4452-00 | CITY OF ELK RIVER | 0.1049% | 0.1044% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 4452-01 | ELK RIVER UTILITIES | 0.0576% | 0.0570% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 4454-00 | CITY OF ELKO NEW MARKET | 0.0133% | 0.0132% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4456-00 | CITY OF ELKTON | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 4458-00 | CITY OF ELLENDALE | 0.0019% | 0.0018% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4460-00 | TOWNSHIP OF ELLINGTON | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 4467-00 | CITY OF ELLSWORTH PARKVIEW MANOR NURSING | 0.0153% | 0.0142% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 4468-00 | CITY OF ELLSWORTH | 0.0012% | 0.0013% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4471-00 | TOWNSHIP OF ELM CREEK | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4486-00 | CITY OF ELMORE | 0.0024% | 0.0027% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4492-00 | CITY OF ELY | 0.0251% | 0.0251% | 0.0000% | \$0 | \$0 | \$0 |
| 4496-00 | CITY OF ELYSIAN | 0.0028% | 0.0027% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4500-00 | TOWNSHIP OF EMBARRASS | 0.0007% | 0.0009% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4505-00 | CITY OF EMILY | 0.0033% | 0.0031% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4508-00 | CITY OF EMMONS | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 4510-00 | CITY OF EMPIRE | 0.0042% | 0.0040% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4520-00 | CITY OF ERHARD | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4530-00 | CITY OF ERSKINE | 0.0011% | 0.0016% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 4544-00 | CITY OF EVANSVILLE | 0.0017% | 0.0015% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4546-00 | CITY OF EVELETH | 0.0225% | 0.0227% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4558-00 | CITY OF EXCELSIOR | 0.0149% | 0.0136% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 4562-00 | CITY OF EYOTA | 0.0037% | 0.0038% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4572-00 | CITY OF FAIRFAX | 0.0054% | 0.0057% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4573-00 | TOWNSHIP OF FAIRHAVEN | 0.0017% | 0.0002% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 4574-00 | TOWNSHIP OF FAIRFIELD--CROW WING COUNTY | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4578-00 | CITY OF FAIRMONT | 0.0677% | 0.0705% | -0.0028% | (\$221,761) | (\$55,440) | (\$166,321) |
| 4585-00 | TOWNSHIP OF FAIRVIEW | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 4588-00 | CITY OF FALCON HEIGHTS | 0.0089% | 0.0088% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4592-00 | TOWNSHIP OF FALL LAKE | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4600-00 | CITY OF FARIBAULT | 0.0922% | 0.0930% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 4610-00 | CITY OF FARMINGTON | 0.0663% | 0.0656% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 4618-01 | TOWN OF FAYAL | 0.0040% | 0.0037% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4632-00 | CITY OF FERGUS FALLS | 0.0840% | 0.0825% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 4638-00 | CITY OF FERTILE | 0.0031% | 0.0028% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4638-02 | FAIR MEADOW NURSING HOME | 0.0381% | 0.0396% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 4644-00 | CITY OF FIFTY LAKES | 0.0041% | 0.0041% | 0.0000% | \$0 | \$0 | \$0 |
| 4646-00 | TOWNSHIP OF FILLMORE | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4652-00 | CITY OF FINLAYSON | 0.0024% | 0.0025% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4654-00 | TOWNSHIP OF FISH LAKE | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 4662-00 | TOWNSHIP OF FLEMING | 0.0007% | 0.0005% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4664-00 | CITY OF FLENSBURG | 0.0005% | 0.0000% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 4670-00 | CITY OF FLOODWOOD | 0.0024% | 0.0023% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4686-00 | CITY OF FOLEY | 0.0072% | 0.0065% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 4700-00 | CITY OF FOREST LAKE | 0.0418% | 0.0386% | 0.0032% | \$253,441 | \$63,360 | \$190,081 |
| 4704-00 | CITY OF FORESTON | 0.0014% | 0.0015% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4718-00 | CITY OF FOSSTON | 0.0139% | 0.0144% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 4728-00 | CITY OF FOUNTAIN | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 4730-00 | TOWNSHIP OF FOX LAKE | 0.0001% | 0.0011% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 4740-00 | TOWNSHIP OF FRANCONIA | 0.0011% | 0.0012% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4746-00 | TOWNSHIP OF FRANKLIN | 0.0031% | 0.0028% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4748-00 | CITY OF FRANKLIN | 0.0015% | 0.0014% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4756-00 | CITY OF FRAZEE | 0.0054% | 0.0054% | 0.0000% | \$0 | \$0 | \$0 |
| 4757-00 | TOWNSHIP OF FREDENBERG | 0.0002% | 0.0003% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4762-00 | CITY OF FREEBORN | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4765-00 | TOWNSHIP OF FREEDOM | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4767-00 | TOWNSHIP OF FREEMAN | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4770-00 | CITY OF FREEPORT | 0.0015% | 0.0014% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4771-00 | TOWNSHIP OF FRENCH | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 4776-00 | TOWNSHIP OF FRENCH LAKE | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 4778-00 | TOWNSHIP OF FRIBERG | 0.0004% | 0.0000% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4780-00 | CITY OF FRIDLEY | 0.1007% | 0.0982% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 4786-00 | CITY OF FROST | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 4788-00 | CITY OF FULDA | 0.0032% | 0.0031% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4800-00 | TOWNSHIP OF GARDEN CITY | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4807-00 | CITY OF GARRISON | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 4808-00 | CITY OF GARFIELD | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 4809-00 | TOWNSHIP OF GARFIELD - POLK COUNTY | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 4812-00 | CITY OF GARVIN | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 4814-00 | CITY OF GARY | 0.0009% | 0.0007% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4816-00 | CITY OF GAYLORD | 0.0073% | 0.0071% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4820-00 | CITY OF GENEVA | 0.0014% | 0.0015% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4830-00 | CITY OF GEORGETOWN | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 4840-00 | CITY OF GHENT | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 4842-00 | CITY OF GIBBON | 0.0020% | 0.0016% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4844-00 | CITY OF GILBERT | 0.0115% | 0.0112% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 4850-00 | CITY OF GILMAN | 0.0017% | 0.0013% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 4855-00 | TOWNSHIP OF GIRARD | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4858-00 | TOWNSHIP OF GLEN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4860-00 | CITY OF GLENCOE | 0.0219% | 0.0225% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 4860-02 | CITY OF GLENCOE MUNICIPAL UTILITIES | 0.0143% | 0.0149% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 4868-00 | CITY OF GLENVILLE | 0.0012% | 0.0011% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4870-00 | CITY OF GLENWOOD | 0.0099% | 0.0103% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 4876-00 | CITY OF GLYNDON | 0.0030% | 0.0032% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4877-00 | TOWNSHIP OF GNESEN | 0.0006% | 0.0008% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4884-00 | CITY OF GOLDEN VALLEY | 0.1289% | 0.1262% | 0.0027% | \$213,841 | \$53,460 | \$160,381 |
| 4886-00 | CITY OF GONVICK | 0.0014% | 0.0014% | 0.0000% | \$0 | \$0 | \$0 |
| 4892-00 | CITY OF GOOD THUNDER | 0.0011% | 0.0014% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 4896-00 | CITY OF GOODHUE | 0.0039% | 0.0037% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 4902-00 | CITY OF GOODRIDGE | 0.0011% | 0.0012% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 4904-00 | CITY OF GOODVIEW | 0.0087% | 0.0089% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 4920-00 | CITY OF GRACEVILLE | 0.0029% | 0.0018% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 4925-00 | TOWNSHIP OF GRAND LAKE | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4936-00 | CITY OF GRAND MARAIS | 0.0206% | 0.0200% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 4940-00 | CITY OF GRAND MEADOW | 0.0043% | 0.0037% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 4947-00 | TOWNSHIP OF GRAND PRAIRIE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4952-00 | CITY OF GRAND RAPIDS | 0.0530% | 0.0537% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 4952-03 | CITY OF GRAND RAPIDS MUNICIPAL UTILITIES | 0.0377% | 0.0381% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 4953-00 | CITY OF GRANADA | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 4960-00 | CITY OF GRANITE FALLS | 0.0238% | 0.0247% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 4976-00 | CITY OF GRASSTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 4979-00 | CITY OF GRANT | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 4984-00 | TOWNSHIP OF GREAT SCOTT | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 4988-00 | CITY OF GREEN ISLE | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 4998-00 | CITY OF GREENBUSH | 0.0018% | 0.0019% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5000-00 | TOWNSHIP OF GREENBUSH | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5004-00 | CITY OF GREENFIELD | 0.0058% | 0.0050% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 5014-00 | TOWNSHIP OF GREENWAY | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5021-00 | TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY | 0.0000% | 0.0002% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5026-00 | CITY OF GREY EAGLE | 0.0010% | 0.0008% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5032-00 | CITY OF GROVE CITY | 0.0028% | 0.0029% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5040-00 | CITY OF GRYGLA | 0.0012% | 0.0013% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5048-00 | CITY OF HACKENSACK | 0.0045% | 0.0046% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5050-00 | CITY OF HADLEY | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 5062-00 | CITY OF HALLOCK | 0.0037% | 0.0039% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5066-00 | CITY OF HALSTAD MUNICIPAL UTILITIES | 0.0043% | 0.0045% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5070-00 | CITY OF HALSTAD | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5072-00 | CITY OF HAM LAKE | 0.0169% | 0.0163% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 5074-00 | CITY OF HAMBURG | 0.0018% | 0.0024% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 5080-00 | TOWNSHIP OF HAMPTON | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5096-02 | CITY OF HANCOCK | 0.0018% | 0.0020% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5100-00 | CITY OF HANLEY FALLS | 0.0015% | 0.0015% | 0.0000% | \$0 | \$0 | \$0 |
| 5104-00 | CITY OF HANOVER | 0.0048% | 0.0050% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5106-00 | CITY OF HANSKA | 0.0014% | 0.0017% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 5110-00 | CITY OF HARDWICK | 0.0004% | 0.0005% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5118-00 | CITY OF HARMONY | 0.0044% | 0.0048% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 5122-00 | CITY OF HARRIS | 0.0012% | 0.0011% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5123-01 | TOWNSHIP OF HARRIS | 0.0003% | 0.0009% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 5134-00 | CITY OF HARTLAND | 0.0006% | 0.0007% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5142-00 | CITY OF HASTINGS | 0.0719% | 0.0695% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 5159-00 | TOWNSHIP OF HAVEN | 0.0006% | 0.0001% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 5160-00 | CITY OF HAWLEY | 0.0131% | 0.0130% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5170-00 | CITY OF HAYFIELD | 0.0031% | 0.0031% | 0.0000% | \$0 | \$0 | \$0 |
| 5170-01 | CITY OF HAYFIELD FIELD CREST CARE CENTER | 0.0301% | 0.0328% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 5175-00 | CITY OF HAYWARD | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 5180-00 | TOWNSHIP OF HAZELTON-AITKIN COUNTY | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 5188-00 | CITY OF HECTOR | 0.0039% | 0.0038% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5189-00 | TOWNSHIP OF HELEN | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5192-00 | TOWNSHIP OF HELGA | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5208-00 | CITY OF HENDERSON | 0.0037% | 0.0023% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 5214-00 | CITY OF HENDRICKS | 0.0024% | 0.0024% | 0.0000% | \$0 | \$0 | \$0 |
| 5220-00 | CITY OF HENDRUM | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5224-00 | CITY OF HENNING | 0.0085% | 0.0089% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 5234-00 | CITY OF HERMANTOWN | 0.0221% | 0.0215% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 5236-00 | CITY OF HERMAN | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5240-00 | CITY OF HERON LAKE | 0.0025% | 0.0029% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 5242-00 | CITY OF HEWITT | 0.0010% | 0.0009% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5246-00 | CITY OF HIBBING | 0.0671% | 0.0658% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 5246-01 | CITY OF HIBBING PUBLIC UTILITIES COMM | 0.0622% | 0.0585% | 0.0037% | \$293,041 | \$73,260 | \$219,781 |
| 5262-00 | TOWNSHIP OF HIGHWATER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5266-00 | CITY OF HILL CITY | 0.0025% | 0.0025% | 0.0000% | \$0 | \$0 | \$0 |
| 5278-00 | CITY OF HILLS | 0.0017% | 0.0015% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5282-00 | CITY OF HILLTOP | 0.0025% | 0.0025% | 0.0000% | \$0 | \$0 | \$0 |
| 5286-00 | CITY OF HINCKLEY | 0.0093% | 0.0096% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 5289-00 | TOWNSHIP OF HIRAM | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5292-00 | CITY OF HITTERDAL | 0.0022% | 0.0023% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 5298-00 | TOWNSHIP OF HOFF | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5300-00 | CITY OF HOFFMAN | 0.0013% | 0.0015% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5304-00 | CITY OF HOKAH | 0.0025% | 0.0026% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5306-00 | TOWNSHIP OF HOKAH | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5307-00 | TOWNSHIP OF HOLDEN | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5308-00 | TOWNSHIP OF HOLDING | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5310-00 | CITY OF HOLDINGFORD | 0.0034% | 0.0034% | 0.0000% | \$0 | \$0 | \$0 |
| 5315-00 | CITY OF HOLLAND | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5316-00 | CITY OF HOLLANDALE | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5320-00 | TOWNSHIP OF HOLLY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5322-00 | TOWNSHIP OF HOLLYWOOD | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 5330-00 | TOWNSHIP OF HOLYOKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5354-00 | CITY OF HOPKINS | 0.0791% | 0.0788% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 5362-00 | CITY OF HOUSTON | 0.0044% | 0.0041% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 5363-00 | TOWNSHIP OF HOUSTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5366-00 | CITY OF HOWARD LAKE | 0.0092% | 0.0074% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 5368-00 | CITY OF HOYT LAKES | 0.0185% | 0.0171% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 5376-00 | CITY OF HUGO | 0.0297% | 0.0282% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 5392-00 | CITY OF HUTCHINSON | 0.0887% | 0.0877% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 5392-01 | CITY OF HUTCHINSON MUNICIPAL UTILITIES | 0.0662% | 0.0677% | -0.0015% | (\$118,800) | (\$29,700) | (\$89,100) |
| 5398-00 | TOWNSHIP OF IDA | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 5400-00 | TOWNSHIP OF IDEAL | 0.0029% | 0.0029% | 0.0000% | \$0 | \$0 | \$0 |
| 5406-00 | CITY OF INDEPENDENCE | 0.0065% | 0.0058% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 5416-00 | CITY OF INTERNATIONAL FALLS | 0.0414% | 0.0433% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | 0.1313% | 0.1270% | 0.0043% | \$340,561 | \$85,140 | \$255,421 |
| 5426-00 | CITY OF IONA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5434-00 | TOWNSHIP OF IRONDALE | 0.0020% | 0.0019% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5436-00 | CITY OF IRONTON | 0.0020% | 0.0025% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 5442-00 | CITY OF ISANTI | 0.0251% | 0.0248% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 5443-00 | TOWNSHIP OF ISANTI | 0.0008% | 0.0009% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5452-00 | CITY OF ISLE | 0.0049% | 0.0044% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 5458-00 | CITY OF IVANHOE | 0.0035% | 0.0032% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 5462-00 | CITY OF JACKSON | 0.0182% | 0.0158% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 5470-00 | CITY OF JANESVILLE | 0.0109% | 0.0113% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 5470-02 | CITY OF JANESVILLE NURSING HOME | 0.0180% | 0.0183% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 5472-00 | CITY OF JASPER | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5475-00 | TOWNSHIP OF JAY | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5478-00 | CITY OF JEFFERS | 0.0010% | 0.0011% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5484-00 | CITY OF JENKINS | 0.0008% | 0.0009% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5500-00 | CITY OF JORDAN | 0.0171% | 0.0176% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 5521-00 | CITY OF KANDIYOHI | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5522-00 | CITY OF KARLSTAD | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5526-00 | CITY OF KASOTA | 0.0018% | 0.0016% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5528-00 | CITY OF KASSON | 0.0274% | 0.0278% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 5530-00 | TOWNSHIP OF KATHIO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5534-00 | CITY OF KEEWATIN | 0.0032% | 0.0033% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5534-01 | CITY OF KEEWATIN UTILITIES | 0.0021% | 0.0017% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 5538-00 | CITY OF KELLIHER | 0.0023% | 0.0034% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 5540-00 | CITY OF KELLOGG | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5546-00 | CITY OF KENNEDY | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5551-00 | FARWELL KENSINGTON SANITARY DISTRICT | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5555-00 | TOWNSHIP OF KENYON | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5556-00 | CITY OF KENYON | 0.0078% | 0.0079% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5556-01 | CITY OF KENYON UTILITIES | 0.0038% | 0.0041% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 5560-00 | CITY OF KERKHOVEN | 0.0021% | 0.0021% | 0.0000% | \$0 | \$0 | \$0 |
| 5568-00 | TOWNSHIP OF KETTLE RIVER | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5570-00 | CITY OF KETTLE RIVER | 0.0007% | 0.0010% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 5576-00 | CITY OF KIESTER | 0.0012% | 0.0014% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |

Public Employees Retirement Association
General Employees Retirement Fund
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For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|-----------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 5586-01 | CITY OF KIMBALL | 0.0025% | 0.0023% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5589-00 | TOWNSHIP OF KIMBERLY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5600-00 | CITY OF KINNEY | 0.0011% | 0.0013% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5614-00 | TOWNSHIP OF KRAIN | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 5616-00 | TOWNSHIP OF KROSCHER | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5626-00 | CITY OF LA CRESCENT | 0.0164% | 0.0162% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5630-00 | TOWNSHIP OF LA CROSSE | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5632-00 | TOWNSHIP OF LAFAYETTE | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5634-00 | CITY OF LAFAYETTE | 0.0021% | 0.0020% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5635-00 | TOWNSHIP OF LA GRAND | 0.0042% | 0.0037% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 5650-00 | CITY OF LAKE BENTON | 0.0024% | 0.0025% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5652-00 | CITY OF LAKE BRONSON | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5654-00 | CITY OF LAKE CITY | 0.0445% | 0.0476% | -0.0031% | (\$245,521) | (\$61,380) | (\$184,141) |
| 5656-00 | CITY OF LAKE CRYSTAL | 0.0119% | 0.0127% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 5658-00 | TOWNSHIP OF LAKE EDWARD | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5662-00 | CITY OF LAKE ELMO | 0.0212% | 0.0232% | -0.0020% | (\$158,401) | (\$39,600) | (\$118,800) |
| 5670-00 | TOWNSHIP OF LAKE FREMONT | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5678-00 | TOWNSHIP OF LAKE HANSKA | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5694-00 | CITY OF LAKE LILLIAN | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 5702-00 | CITY OF LAKE PARK | 0.0070% | 0.0066% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 5712-00 | CITY OF LAKE SHORE | 0.0027% | 0.0029% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5715-00 | CITY OF LAKE ST CROIX BEACH | 0.0011% | 0.0016% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 5720-00 | TOWNSHIP OF LAKE VIEW | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 5722-01 | CITY OF LAKE WILSON | 0.0009% | 0.0008% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5724-00 | CITY OF LAKEFIELD | 0.0061% | 0.0058% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 5726-00 | CITY OF LAKELAND | 0.0008% | 0.0006% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5736-00 | TOWNSHIP OF LAKETOWN | 0.0028% | 0.0028% | 0.0000% | \$0 | \$0 | \$0 |
| 5742-00 | CITY OF LAKEVILLE | 0.1929% | 0.1821% | 0.0108% | \$855,364 | \$213,841 | \$641,523 |
| 5744-00 | TOWNSHIP OF LAKEWOOD | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5746-00 | TOWNSHIP OF LAKIN | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 5752-00 | CITY OF LAMBERTON | 0.0030% | 0.0032% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5756-00 | CITY OF LANCASTER | 0.0024% | 0.0023% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5758-00 | CITY OF LANDFALL | 0.0035% | 0.0036% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5760-00 | CITY OF LANESBORO | 0.0072% | 0.0074% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5761-00 | TOWNSHIP OF LANESBURGH | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 5778-00 | CITY OF LA PRAIRIE | 0.0016% | 0.0016% | 0.0000% | \$0 | \$0 | \$0 |
| 5786-00 | CITY OF LAUDERDALE | 0.0054% | 0.0056% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 5794-00 | CITY OF LE CENTER | 0.0089% | 0.0090% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5796-00 | TOWNSHIP OF LENT | 0.0032% | 0.0030% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5799-00 | TOWNSHIP OF LE RAY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5800-00 | CITY OF LEROY | 0.0022% | 0.0023% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5801-00 | TOWNSHIP OF LE SAUK | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 5804-00 | CITY OF LE SUEUR | 0.0359% | 0.0342% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 5840-00 | TOWNSHIP OF LEON | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5842-00 | TOWNSHIP OF LEON | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5856-01 | CITY OF LESTER PRAIRIE | 0.0034% | 0.0035% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 5862-00 | CITY OF LEWISTON | 0.0052% | 0.0039% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 5864-00 | CITY OF LEWISVILLE | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 5868-00 | CITY OF LEXINGTON | 0.0100% | 0.0109% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 5882-00 | CITY OF LILYDALE | 0.0012% | 0.0011% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 5900-00 | TOWNSHIP OF LINDEN | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5904-00 | CITY OF LINDSTROM | 0.0152% | 0.0144% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 5906-00 | CITY OF LINO LAKES | 0.0505% | 0.0428% | 0.0077% | \$609,843 | \$152,461 | \$457,382 |
| 5908-01 | TOWNSHIP OF LINWOOD | 0.0052% | 0.0046% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 5910-01 | CITY OF LISMORE | 0.0006% | 0.0004% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5918-00 | CITY OF LITCHFIELD | 0.0305% | 0.0316% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 5922-01 | CITY OF LITTLE CANADA | 0.0196% | 0.0186% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 5926-00 | CITY OF LITTLE FALLS | 0.0333% | 0.0318% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |

Public Employees Retirement Association
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Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 5927-00 | TOWNSHIP OF LITTLE FALLS | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5936-00 | CITY OF LITTLEFORK | 0.0032% | 0.0038% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 5958-00 | TOWNSHIP OF LIVONIA | 0.0030% | 0.0030% | 0.0000% | \$0 | \$0 | \$0 |
| 5960-00 | CITY OF LONG LAKE | 0.0060% | 0.0070% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 5961-00 | TOWNSHIP OF LONG LAKE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5962-00 | TOWNSHIP OF LONG LAKE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 5964-00 | CITY OF LONG PRAIRIE | 0.0108% | 0.0104% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 5966-00 | CITY OF LONGVILLE | 0.0049% | 0.0047% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 5968-00 | CITY OF LONSDALE | 0.0138% | 0.0146% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 5969-00 | CITY OF LORETTO | 0.0034% | 0.0034% | 0.0000% | \$0 | \$0 | \$0 |
| 5990-00 | CITY OF LUCAN | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 6002-00 | CITY OF LUVERNE | 0.0300% | 0.0294% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 6010-00 | CITY OF LYLE | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 6011-00 | TOWNSHIP OF LYLE | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 6014-00 | CITY OF LYND | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 6015-00 | TOWNSHIP OF LYNDEN | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 6026-00 | CITY OF MABEL | 0.0038% | 0.0038% | 0.0000% | \$0 | \$0 | \$0 |
| 6034-00 | CITY OF MADELIA | 0.0087% | 0.0089% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6034-01 | MADELIA MUNICIPAL LIGHT & POWER | 0.0083% | 0.0083% | 0.0000% | \$0 | \$0 | \$0 |
| 6036-00 | CITY OF MADISON | 0.0088% | 0.0091% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 6040-00 | CITY OF MADISON LAKE | 0.0037% | 0.0034% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6042-00 | TOWNSHIP OF MAGNOLIA | 0.0002% | 0.0003% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6046-00 | CITY OF MAHNOMEN | 0.0071% | 0.0066% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6048-00 | CITY OF MAHTOMEDI | 0.0163% | 0.0156% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 6058-00 | TOWNSHIP OF MAINE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 6060-00 | TOWNSHIP OF MAINE PRAIRIE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6078-00 | CITY OF MANKATO | 0.1892% | 0.1821% | 0.0071% | \$562,322 | \$140,581 | \$421,742 |
| 6080-00 | TOWNSHIP OF MANKATO | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 6089-00 | CITY OF MANTORVILLE | 0.0029% | 0.0030% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6095-00 | TOWNSHIP OF MANTRAP | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6100-00 | CITY OF MAPLE GROVE | 0.2123% | 0.2002% | 0.0121% | \$958,324 | \$239,581 | \$718,743 |
| 6102-00 | TOWNSHIP OF MAPLE LAKE | 0.0024% | 0.0021% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6104-02 | CITY OF MAPLE LAKE | 0.0087% | 0.0079% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 6106-00 | CITY OF MAPLE PLAIN | 0.0026% | 0.0020% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 6114-02 | CITY OF MAPLETON | 0.0057% | 0.0058% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6116-00 | CITY OF MAPLEVIEW | 0.0010% | 0.0011% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6120-00 | CITY OF MAPLEWOOD | 0.0961% | 0.0980% | -0.0019% | (\$150,481) | (\$37,620) | (\$112,860) |
| 6126-00 | CITY OF MARBLE | 0.0022% | 0.0022% | 0.0000% | \$0 | \$0 | \$0 |
| 6130-00 | CITY OF MARIETTA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6132-00 | CITY OF MARINE ON ST CROIX | 0.0035% | 0.0034% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6140-00 | CITY OF MARSHALL | 0.0783% | 0.0776% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 6140-02 | CITY OF MARSHALL MUNICIPAL UTILITIES | 0.0441% | 0.0437% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 6148-00 | TOWNSHIP OF MARTIN | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6156-00 | TOWNSHIP OF MARYSVILLE | 0.0020% | 0.0019% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6160-00 | TOWNSHIP OF MAY - WASHINGTON COUNTY | 0.0010% | 0.0009% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6164-00 | TOWNSHIP OF MAY- CASS COUNTY | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 6168-00 | CITY OF MAYER | 0.0037% | 0.0036% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6174-00 | CITY OF MAYNARD | 0.0019% | 0.0018% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6182-00 | CITY OF MAZEPPA | 0.0043% | 0.0043% | 0.0000% | \$0 | \$0 | \$0 |
| 6185-00 | TOWNSHIP OF MC DAVITT | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6186-00 | CITY OF MC KINLEY | 0.0002% | 0.0003% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6194-00 | CITY OF MC GRATH | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6198-00 | CITY OF MC GREGOR | 0.0027% | 0.0022% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6200-00 | CITY OF MC INTOSH | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 6200-01 | MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY | 0.0058% | 0.0052% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 6214-00 | CITY OF MEADOWLANDS | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6220-00 | CITY OF MEDFORD | 0.0056% | 0.0056% | 0.0000% | \$0 | \$0 | \$0 |
| 6224-00 | CITY OF MEDINA | 0.0187% | 0.0175% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---|------------------------------------|------------------------------------|--|---|---|--|
| 6232-00 | CITY OF MELROSE | 0.0212% | 0.0208% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 6238-00 | CITY OF MENA HGA NURSING HOME | 0.0529% | 0.0558% | -0.0029% | (\$229,681) | (\$57,420) | (\$172,261) |
| 6238-02 | CITY OF MENA HGA | 0.0056% | 0.0054% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6244-00 | CITY OF MENDOTA HEIGHTS | 0.0316% | 0.0324% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 6246-00 | CITY OF MENTOR | 0.0022% | 0.0021% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6258-00 | CITY OF MIDDLE RIVER | 0.0010% | 0.0011% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6261-00 | TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 6262-00 | TOWNSHIP OF MIDDLEVILLE | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 6272-00 | CITY OF MILACA | 0.0137% | 0.0132% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6274-00 | CITY OF MILAN | 0.0012% | 0.0013% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6280-00 | CITY OF MILLERVILLE | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 6280-01 | CITY OF MILLERVILLE FIRE RELIEF | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 6281-00 | TOWNSHIP OF MILLERVILLE | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6285-00 | CITY OF MILROY | 0.0014% | 0.0013% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6294-00 | CITY OF MILTONA | 0.0028% | 0.0027% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6294-02 | CITY OF MILTONA CHARITABLE GAMBLING | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 6296-00 | CITY OF MINNEAPOLIS | 5.0386% | 4.9110% | 0.1276% | \$10,105,962 | \$2,526,491 | \$7,579,472 |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | 1.0029% | 0.9646% | 0.0383% | \$3,033,373 | \$758,343 | \$2,275,029 |
| 6297-00 | MINNEAPOLIS EMPLOYEE RETIREMENT FUND | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 6310-00 | CITY OF MINNEOTA | 0.0041% | 0.0042% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6318-00 | CITY OF MINNESOTA LAKE | 0.0020% | 0.0024% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 6320-00 | CITY OF MINNETONKA | 0.2303% | 0.2371% | -0.0068% | (\$538,562) | (\$134,641) | (\$403,922) |
| 6322-00 | CITY OF MINNETONKA BEACH | 0.0038% | 0.0035% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6324-00 | CITY OF MINNETRISTA | 0.0236% | 0.0214% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 6335-00 | TOWNSHIP OF MOE | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 6349-00 | TOWNSHIP OF MONEY CREEK | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6352-00 | CITY OF MONTEVIDEO | 0.0242% | 0.0243% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6354-00 | CITY OF MONTGOMERY | 0.0117% | 0.0104% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 6355-00 | TOWNSHIP OF MONTGOMERY | 0.0004% | 0.0002% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6358-00 | TOWNSHIP OF MONTICELLO | 0.0017% | 0.0016% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6360-00 | CITY OF MONTICELLO | 0.0629% | 0.0615% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 6362-00 | CITY OF MONTROSE | 0.0076% | 0.0073% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6368-00 | CITY OF MOORHEAD | 0.1676% | 0.1683% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 6368-03 | CITY OF MOORHEAD PUBLIC SERVICE | 0.0685% | 0.0659% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 6382-00 | CITY OF MOOSE LAKE | 0.0103% | 0.0100% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6382-01 | CITY OF MOOSE LAKE MUNICIPAL UTILITIES | 0.0070% | 0.0075% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 6388-00 | CITY OF MORA | 0.0237% | 0.0214% | 0.0023% | \$182,161 | \$45,540 | \$136,621 |
| 6398-00 | CITY OF MORGAN | 0.0028% | 0.0026% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6406-00 | CITY OF MORRIS | 0.0244% | 0.0246% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6412-00 | CITY OF MORRISTOWN | 0.0035% | 0.0029% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 6416-00 | TOWNSHIP OF MORSE- ITASCA COUNTY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6417-00 | TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 6418-00 | CITY OF MORTON | 0.0019% | 0.0014% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6424-00 | CITY OF MOTLEY | 0.0023% | 0.0023% | 0.0000% | \$0 | \$0 | \$0 |
| 6430-00 | CITY OF MOUND | 0.0246% | 0.0263% | -0.0017% | (\$134,641) | (\$33,660) | (\$100,980) |
| 6434-00 | CITY OF MOUNDS VIEW | 0.0334% | 0.0348% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 6438-00 | TOWNSHIP OF MOUNTAIN LAKE | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6440-00 | CITY OF MOUNTAIN LAKE | 0.0059% | 0.0061% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6440-01 | CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES | 0.0047% | 0.0049% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6446-00 | CITY OF MOUNTAIN IRON | 0.0191% | 0.0212% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |
| 6460-00 | CITY OF MURDOCK | 0.0006% | 0.0007% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6468-00 | TOWNSHIP OF NASHVILLE | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6470-00 | TOWNSHIP OF NASHWAUK | 0.0013% | 0.0014% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6472-02 | CITY OF NASHWAUK | 0.0087% | 0.0087% | 0.0000% | \$0 | \$0 | \$0 |
| 6473-00 | CITY OF NERSTRAND | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6474-00 | TOWNSHIP OF NELSON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6492-00 | TOWNSHIP OF NESSEL | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6498-00 | CITY OF NEVIS | 0.0041% | 0.0036% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |

Public Employees Retirement Association
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| 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 6499-00 | TOWNSHIP OF NEVIS | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 6500-00 | TOWNSHIP OF NEW AUBURN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6501-00 | CITY OF NEW AUBURN | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 6506-00 | CITY OF NEW BRIGHTON | 0.0847% | 0.0806% | 0.0041% | \$324,721 | \$81,180 | \$243,541 |
| 6512-00 | CITY OF NEW GERMANY | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 6515-00 | TOWNSHIP OF NEW HAVEN | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 6518-00 | CITY OF NEW HOPE | 0.0619% | 0.0644% | -0.0025% | (\$198,001) | (\$49,500) | (\$148,501) |
| 6524-00 | CITY OF NEW LONDON | 0.0036% | 0.0035% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6532-00 | CITY OF NEW MUNICH | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6534-00 | NEW PRAGUE UTILITIES COMMISSION | 0.0182% | 0.0186% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 6534-01 | CITY OF NEW PRAGUE | 0.0275% | 0.0242% | 0.0033% | \$261,361 | \$65,340 | \$196,021 |
| 6534-02 | CITY OF NEW PRAGUE MUNICIPAL GOLF | 0.0039% | 0.0034% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6540-00 | CITY OF NEW RICHLAND | 0.0032% | 0.0031% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6542-00 | CITY OF SCANDIA | 0.0060% | 0.0064% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 6550-00 | CITY OF NEW ULM | 0.0673% | 0.0629% | 0.0044% | \$348,481 | \$87,120 | \$261,361 |
| 6551-00 | CITY OF NEW ULM PUBLIC UTILITIES | 0.0806% | 0.0780% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 6552-00 | CITY OF NEW YORK MILLS | 0.0092% | 0.0090% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6554-00 | TOWNSHIP OF NEWBURG | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 6556-00 | CITY OF NEWFOLDEN | 0.0015% | 0.0012% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6558-00 | CITY OF NEWPORT | 0.0114% | 0.0129% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 6570-00 | CITY OF NICOLLET | 0.0023% | 0.0025% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6575-00 | CITY OF NIELSVILLE | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6582-00 | CITY OF NISSWA | 0.0193% | 0.0189% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 6589-00 | TOWNSHIP OF NOKAY LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6596-00 | TOWNSHIP OF NORDLAND | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6616-01 | CITY OF NORTH BRANCH MUNICIPAL UTILITIES | 0.0000% | 0.0021% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |
| 6616-02 | CITY OF NORTH BRANCH | 0.0348% | 0.0336% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 6622-00 | TOWNSHIP OF NORTH HERO | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6624-00 | CITY OF NORTH MANKATO | 0.0395% | 0.0393% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6626-00 | CITY OF NORTH OAKS | 0.0034% | 0.0033% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6634-00 | CITY OF NORTH ST PAUL | 0.0432% | 0.0401% | 0.0031% | \$245,521 | \$61,380 | \$184,141 |
| 6636-00 | TOWNSHIP OF NORTHERN | 0.0003% | 0.0005% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6638-00 | CITY OF NORTHFIELD | 0.0901% | 0.0812% | 0.0089% | \$704,883 | \$176,221 | \$528,662 |
| 6639-00 | NORTHFIELD HOSPITAL + CLINICS | 0.6900% | 0.6884% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 6640-00 | TOWNSHIP OF NORTHFIELD | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6646-00 | CITY OF NORTHOME | 0.0019% | 0.0016% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6648-00 | CITY OF NORTHROP | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6654-00 | TOWNSHIP OF NORWAY- FILLMORE COUNTY | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 6668-00 | CITY OF OAK GROVE | 0.0092% | 0.0088% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 6672-00 | TOWNSHIP OF OAK LAWN | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6674-00 | CITY OF OAK PARK HEIGHTS | 0.0119% | 0.0122% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 6680-00 | CITY OF OAKDALE | 0.0733% | 0.0687% | 0.0046% | \$364,322 | \$91,080 | \$273,241 |
| 6684-00 | TOWNSHIP OF OAKLAND | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6694-00 | CITY OF ODESSA | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 6702-00 | CITY OF OGEMA | 0.0004% | 0.0005% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6704-00 | CITY OF OGLIVIE | 0.0027% | 0.0027% | 0.0000% | \$0 | \$0 | \$0 |
| 6706-00 | CITY OF OKABENA MUNICIPAL LIQUOR | 0.0012% | 0.0016% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 6708-00 | CITY OF OKLEE | 0.0012% | 0.0014% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6710-00 | CITY OF OLIVIA | 0.0134% | 0.0141% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 6718-00 | CITY OF ONAMIA | 0.0025% | 0.0026% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6727-00 | TOWNSHIP OF ORION | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 6732-00 | CITY OF ORONO | 0.0322% | 0.0303% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 6735-00 | CITY OF ORONOCO | 0.0043% | 0.0032% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 6736-00 | CITY OF ORR | 0.0036% | 0.0040% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 6737-00 | TOWNSHIP OF ORROCK | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 6742-00 | CITY OF ORTONVILLE | 0.0088% | 0.0077% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 6743-00 | ORTONVILLE AREA HEALTH SERVICES | 0.1586% | 0.1564% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 6752-00 | CITY OF OSAKIS | 0.0069% | 0.0071% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |

Public Employees Retirement Association
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For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 6764-00 | CITY OF OSLO | 0.0018% | 0.0020% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6766-00 | CITY OF OSSEO | 0.0101% | 0.0096% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6770-00 | TOWNSHIP OF OTISCO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6776-00 | CITY OF OTSEGO | 0.0284% | 0.0274% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 6780-00 | CITY OF OSTRANDER | 0.0010% | 0.0007% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 6782-00 | TOWNSHIP OF OTTO | 0.0005% | 0.0001% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 6786-00 | CITY OF OWATONNA | 0.0967% | 0.0946% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 6786-04 | CITY OF OWATONNA MUNICIPAL UTILITIES | 0.0779% | 0.0744% | 0.0035% | \$277,201 | \$69,300 | \$207,901 |
| 6800-00 | CITY OF PALISADE | 0.0006% | 0.0009% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 6810-00 | CITY OF PARK RAPIDS | 0.0167% | 0.0160% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 6820-01 | CITY OF PARKERS PRAIRIE | 0.0038% | 0.0039% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6834-00 | CITY OF PAYNESVILLE | 0.0136% | 0.0127% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 6835-00 | TOWNSHIP OF PAYNESVILLE | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 6842-00 | TOWNSHIP OF PELICAN | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 6843-00 | TOWNSHIP OF PELICAN OTTERTAIL COUNTY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 6850-00 | CITY OF PELICAN RAPIDS | 0.0103% | 0.0098% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 6853-00 | CITY OF PENNOCK | 0.0009% | 0.0008% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6854-01 | CITY OF PEMBERTON | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 6862-00 | CITY OF PEQUOT LAKES | 0.0071% | 0.0058% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 6870-00 | CITY OF PERHAM | 0.0189% | 0.0178% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 6880-00 | CITY OF PETERSON | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6888-00 | CITY OF PIERZ | 0.0048% | 0.0050% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 6890-00 | CITY OF PILLAGER | 0.0024% | 0.0024% | 0.0000% | \$0 | \$0 | \$0 |
| 6891-00 | TOWNSHIP OF PIKE CREEK | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6892-00 | TOWNSHIP OF PIKE BAY | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6904-00 | TOWNSHIP OF PINE CITY | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 6906-00 | CITY OF PINE CITY | 0.0200% | 0.0096% | 0.0104% | \$823,683 | \$205,921 | \$617,763 |
| 6910-00 | CITY OF PINE ISLAND | 0.0120% | 0.0119% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6922-00 | TOWNSHIP OF PINE RIVER | 0.0008% | 0.0011% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 6924-00 | CITY OF PINE RIVER | 0.0035% | 0.0036% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 6926-00 | CITY OF PIPESTONE | 0.0208% | 0.0211% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 6928-00 | TOWNSHIP OF PLAINVIEW | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 6930-00 | CITY OF PLAINVIEW | 0.0120% | 0.0109% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 6932-00 | CITY OF PLATO | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 6940-00 | TOWNSHIP OF PLEASANT PRAIRIE | 0.0003% | 0.0001% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 6954-00 | CITY OF PLUMMER | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 6956-00 | CITY OF PLYMOUTH | 0.2139% | 0.2059% | 0.0080% | \$633,603 | \$158,401 | \$475,202 |
| 6980-00 | TOWNSHIP OF POKEGAMA | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 6994-00 | TOWNSHIP OF POWERS | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 7004-00 | TOWNSHIP OF PREBLE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7010-01 | CITY OF PRESTON MUNICIPAL UTILITIES | 0.0072% | 0.0069% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7010-02 | CITY OF PRESTON | 0.0071% | 0.0073% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 7015-00 | TOWNSHIP OF PRINCETON | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 7016-00 | CITY OF PRINCETON | 0.0207% | 0.0220% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 7016-02 | CITY OF PRINCETON PUBLIC UTILITIES | 0.0141% | 0.0133% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 7018-00 | CITY OF PRINSBURG | 0.0016% | 0.0014% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7022-00 | CITY OF PRIOR LAKE | 0.0766% | 0.0728% | 0.0038% | \$300,961 | \$75,240 | \$225,721 |
| 7024-00 | CITY OF PROCTOR PUBLIC UTILITIES | 0.0021% | 0.0021% | 0.0000% | \$0 | \$0 | \$0 |
| 7026-00 | CITY OF PROCTOR | 0.0094% | 0.0095% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7038-00 | TOWNSHIP OF QUINCY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7043-00 | TOWNSHIP OF RACINE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7044-00 | CITY OF RACINE | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 7048-00 | CITY OF RAMSEY | 0.0620% | 0.0603% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 7050-00 | CITY OF RANDALL | 0.0043% | 0.0040% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7051-00 | CITY OF RANDOLPH | 0.0003% | 0.0004% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7056-00 | CITY OF RANIER | 0.0033% | 0.0034% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7060-00 | TOWNSHIP OF RAPIDAN | 0.0007% | 0.0007% | 0.0000% | \$0 | \$0 | \$0 |
| 7061-00 | TOWNSHIP OF RAVENNA | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 7066-00 | CITY OF RAYMOND | 0.0015% | 0.0015% | 0.0000% | \$0 | \$0 | \$0 |
| 7072-00 | CITY OF RED LAKE FALLS | 0.0043% | 0.0046% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 7078-00 | CITY OF RED WING | 0.1221% | 0.1264% | -0.0043% | (\$340,561) | (\$85,140) | (\$255,421) |
| 7084-00 | CITY OF REDWOOD FALLS | 0.0493% | 0.0486% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 7098-02 | CITY OF REMER | 0.0061% | 0.0055% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 7104-00 | CITY OF RENVILLE | 0.0046% | 0.0043% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7105-00 | CITY OF REVERE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7110-00 | CITY OF RICE | 0.0028% | 0.0029% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7118-00 | CITY OF RICE LAKE | 0.0058% | 0.0063% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 7132-00 | CITY OF RICHFIELD | 0.1497% | 0.1546% | -0.0049% | (\$388,082) | (\$97,020) | (\$291,061) |
| 7138-00 | CITY OF RICHMOND | 0.0034% | 0.0039% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 7139-00 | TOWNSHIP OF RICHMOND | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7160-00 | CITY OF ROBBINSDALE | 0.0623% | 0.0630% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 7164-00 | CITY OF ROCHESTER | 0.7757% | 0.7807% | -0.0050% | (\$396,002) | (\$99,000) | (\$297,001) |
| 7176-00 | TOWNSHIP OF ROCHESTER | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7178-00 | ROCHESTER CASCADE ROAD SERVICES JP | 0.0032% | 0.0031% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7181-00 | CITY OF ROCK CREEK | 0.0016% | 0.0015% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7186-00 | TOWNSHIP OF ROCKFORD | 0.0034% | 0.0035% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7188-00 | CITY OF ROCKFORD | 0.0092% | 0.0097% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 7190-00 | CITY OF ROCKVILLE | 0.0048% | 0.0047% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7206-00 | CITY OF ROGERS | 0.0617% | 0.0503% | 0.0114% | \$902,884 | \$225,721 | \$677,163 |
| 7210-00 | ROLLING GREEN TOWNSHIP | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7214-00 | CITY OF ROLLINGSTONE | 0.0021% | 0.0019% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7224-00 | TOWNSHIP OF ROOSEVELT | 0.0009% | 0.0008% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7234-00 | CITY OF ROSE CREEK | 0.0009% | 0.0008% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7238-00 | CITY OF ROSEAU | 0.0140% | 0.0147% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 7250-00 | CITY OF ROSEMOUNT | 0.0767% | 0.0764% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7258-00 | CITY OF ROSEVILLE | 0.1385% | 0.1522% | -0.0137% | (\$1,085,045) | (\$271,261) | (\$813,783) |
| 7259-00 | NE METRO AREA MUNI INTERWORKING COLL | 0.0145% | 0.0000% | 0.0145% | \$1,148,405 | \$287,101 | \$861,304 |
| 7270-00 | CITY OF ROTHSAY | 0.0054% | 0.0000% | 0.0054% | \$427,682 | \$106,920 | \$320,761 |
| 7276-00 | TOWNSHIP OF ROUND LAKE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7278-00 | CITY OF ROUND LAKE | 0.0022% | 0.0021% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7285-00 | TOWNSHIP OF ROYALTON | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7286-00 | CITY OF ROYALTON | 0.0036% | 0.0038% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 7290-00 | CITY OF RUSH | 0.0057% | 0.0053% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 7294-00 | CITY OF RUSHFORD | 0.0118% | 0.0114% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 7295-00 | CITY OF RUSHFORD VILLAGE | 0.0018% | 0.0012% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 7296-00 | CITY OF RUSHMORE | 0.0018% | 0.0019% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7300-00 | CITY OF RUSSELL | 0.0033% | 0.0027% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 7304-00 | CITY OF RUTHTON | 0.0011% | 0.0011% | 0.0000% | \$0 | \$0 | \$0 |
| 7306-00 | TOWNSHIP OF RUTLAND | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7314-00 | CITY OF SACRED HEART | 0.0038% | 0.0041% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 7318-00 | CITY OF ST ANTHONY | 0.0341% | 0.0334% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 7320-00 | CITY OF SAINT AUGUSTA | 0.0046% | 0.0043% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7322-00 | CITY OF ST BONIFACIUS | 0.0037% | 0.0037% | 0.0000% | \$0 | \$0 | \$0 |
| 7324-00 | CITY OF ST CHARLES | 0.0144% | 0.0145% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7328-00 | CITY OF ST CLAIR | 0.0019% | 0.0019% | 0.0000% | \$0 | \$0 | \$0 |
| 7330-00 | CITY OF ST CLOUD | 0.2706% | 0.2653% | 0.0053% | \$419,762 | \$104,940 | \$314,821 |
| 7334-00 | CITY OF ST FRANCIS | 0.0244% | 0.0240% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 7338-00 | CITY OF ST HILAIRE | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7340-00 | CITY OF ST JAMES | 0.0272% | 0.0257% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 7341-51 | TOWNSHIP OF ST JAMES | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7350-00 | CITY OF ST JOSEPH | 0.0167% | 0.0155% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 7354-00 | CITY OF ST LEO | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7356-00 | CITY OF ST LOUIS PARK | 0.2449% | 0.2387% | 0.0062% | \$491,042 | \$122,761 | \$368,281 |
| 7368-00 | CITY OF ST MICHAEL | 0.0309% | 0.0302% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 7370-00 | CITY OF ST PAUL | 1.8012% | 1.7815% | 0.0197% | \$1,560,247 | \$390,062 | \$1,170,185 |
| 7370-01 | ST PAUL PORT AUTHORITY | 0.0244% | 0.0275% | -0.0031% | (\$245,521) | (\$61,380) | (\$184,141) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 7444-00 | REGIONS HOSPITAL - MAIL STOP | 0.0106% | 0.0141% | -0.0035% | (\$277,201) | (\$69,300) | (\$207,901) |
| 7474-00 | CITY OF ST PAUL PARK | 0.0123% | 0.0129% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 7476-00 | RIVERS EDGE HOSPITAL & CLINIC | 0.1586% | 0.1615% | -0.0029% | (\$229,681) | (\$57,420) | (\$172,261) |
| 7476-01 | CITY OF ST PETER | 0.0671% | 0.0646% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 7477-00 | CITY OF ST STEPHEN | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7496-00 | CITY OF SANBORN | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7508-00 | CITY OF SANDSTONE | 0.0067% | 0.0060% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 7520-00 | TOWNSHIP OF SARGEANT | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7524-00 | CITY OF SARTELL | 0.0371% | 0.0322% | 0.0049% | \$388,082 | \$97,020 | \$291,061 |
| 7526-00 | CITY OF SAUK CENTRE | 0.0116% | 0.0121% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 7527-00 | CITY OF SAUK CENTRE PUBLIC UTILITIES | 0.0132% | 0.0142% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 7532-00 | CITY OF SAUK RAPIDS | 0.0331% | 0.0316% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 7536-00 | CITY OF SAVAGE | 0.0996% | 0.0942% | 0.0054% | \$427,682 | \$106,920 | \$320,761 |
| 7546-00 | TOWNSHIP OF SCANDIA VALLEY | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 7548-00 | CITY OF SCANLON | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7562-00 | CITY OF SEBEKA | 0.0044% | 0.0039% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 7570-00 | TOWNSHIP OF SEVERANCE | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7575-00 | CITY OF SHAFER | 0.0033% | 0.0030% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 7578-00 | CITY OF SHAKOPEE | 0.1133% | 0.1199% | -0.0066% | (\$522,722) | (\$130,681) | (\$392,042) |
| 7578-01 | SHAKOPEE PUBLIC UTILITIES COMMISSION | 0.0716% | 0.0668% | 0.0048% | \$380,162 | \$95,040 | \$285,121 |
| 7580-00 | TOWNSHIP OF SHAMROCK | 0.0028% | 0.0029% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7585-00 | TOWNSHIP OF SHELBY | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7590-00 | CITY OF SHELLY | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 7602-00 | CITY OF SHERBURN | 0.0053% | 0.0046% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 7603-00 | TOWNSHIP OF SHETEK | 0.0001% | 0.0000% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7604-00 | TOWNSHIP OF SHINGOBBEE | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 7605-00 | TOWNSHIP OF SHIELDSVILLE | 0.0003% | 0.0001% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7622-00 | CITY OF SHOREVIEW | 0.1041% | 0.1008% | 0.0033% | \$261,361 | \$65,340 | \$196,021 |
| 7624-00 | CITY OF SHOREWOOD | 0.0238% | 0.0248% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 7638-00 | CITY OF SILVER BAY | 0.0168% | 0.0175% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 7642-00 | TOWNSHIP OF SILVER CREEK -- LAKE COUNTY | 0.0034% | 0.0032% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7644-00 | TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY | 0.0021% | 0.0021% | 0.0000% | \$0 | \$0 | \$0 |
| 7648-00 | CITY OF SILVER LAKE | 0.0044% | 0.0039% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 7649-00 | TOWNSHIP OF SILVER LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7680-00 | CITY OF SLAYTON | 0.0070% | 0.0072% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 7682-00 | CITY OF SLEEPY EYE | 0.0228% | 0.0238% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 7682-01 | CITY OF SLEEPY EYE HOSPITAL | 0.0963% | 0.0945% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 7691-00 | TOWNSHIP OF SOLWAY | 0.0003% | 0.0005% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 7692-00 | CITY OF SOUTH ST PAUL | 0.0768% | 0.0709% | 0.0059% | \$467,282 | \$116,820 | \$350,461 |
| 7708-00 | TOWNSHIP OF SOUTH BEND | 0.0017% | 0.0016% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7710-00 | TOWNSHIP OF SOUTH BRANCH | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7714-01 | CITY OF SOUTH HAVEN | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7718-00 | TOWNSHIP OF SOUTHSIDE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7734-00 | CITY OF SPICER | 0.0045% | 0.0041% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 7742-00 | CITY OF SPRING GROVE | 0.0074% | 0.0083% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 7750-00 | CITY OF SPRING LAKE PARK | 0.0173% | 0.0185% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 7752-00 | CITY OF SPRING PARK | 0.0028% | 0.0027% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7760-00 | CITY OF SPRING VALLEY | 0.0061% | 0.0068% | -0.0007% | (\$55,440) | (\$13,860) | (\$41,580) |
| 7760-02 | CITY OF SPRING VALLEY UTILITIES | 0.0074% | 0.0075% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7762-00 | TOWNSHIP OF SPRINGDALE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | 0.0144% | 0.0155% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 7784-00 | CITY OF STACY LIQUOR | 0.0066% | 0.0072% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 7784-01 | CITY OF STACY | 0.0032% | 0.0033% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7786-00 | TOWNSHIP OF STANFORD | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 7787-00 | TOWNSHIP OF STANTON | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 7796-00 | CITY OF STAPLES | 0.0154% | 0.0159% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 7802-00 | TOWNSHIP OF STAR LAKE | 0.0003% | 0.0005% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 7804-00 | CITY OF STARBUCK | 0.0039% | 0.0039% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---|------------------------------------|------------------------------------|--|---|---|--|
| 7814-00 | CITY OF STEPHEN | 0.0043% | 0.0041% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7820-00 | CITY OF STEWART | 0.0022% | 0.0021% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7822-00 | CITY OF STEWARTVILLE | 0.0159% | 0.0168% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 7824-00 | CITY OF STILLWATER | 0.0755% | 0.0745% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 7825-00 | CITY OF STILLWATER WATER DEPARTMENT | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 7826-00 | TOWNSHIP OF STILLWATER | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 7830-01 | TOWNSHIP OF STOCKHOLM | 0.0025% | 0.0007% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 7835-00 | CITY OF STOCKTON | 0.0018% | 0.0018% | 0.0000% | \$0 | \$0 | \$0 |
| 7840-00 | TOWNSHIP OF STONEY RUN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 7848-00 | CITY OF STORDEN | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7849-00 | TOWNSHIP OF STORDEN | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7862-00 | TOWNSHIP OF STURGEON LAKE | 0.0004% | 0.0005% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7881-00 | TOWNSHIP OF SUNRISE | 0.0009% | 0.0013% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 7900-00 | TOWNSHIP OF SVERDRUP | 0.0009% | 0.0008% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7905-00 | TOWNSHIP OF SWAN RIVER | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 7908-00 | CITY OF SWANVILLE | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 7920-00 | TOWNSHIP OF SYLVAN | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 7926-00 | CITY OF TACONITE | 0.0018% | 0.0016% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 7946-00 | CITY OF TAYLORS FALLS | 0.0031% | 0.0021% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 7966-00 | CITY OF THIEF RIVER FALLS | 0.0519% | 0.0560% | -0.0041% | (\$324,721) | (\$81,180) | (\$243,541) |
| 7966-01 | NORTHERN MUNICIPAL POWER AGENCY | 0.0050% | 0.0049% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 7966-03 | THIEF RIVER FALLS REGIONAL AIRPORT AUTH | 0.0041% | 0.0041% | 0.0000% | \$0 | \$0 | \$0 |
| 7974-00 | TOWNSHIP OF THOMSON | 0.0061% | 0.0065% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 7980-00 | TOWNSHIP OF THUNDER LAKE | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8002-00 | CITY OF TONKA BAY | 0.0061% | 0.0060% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8012-00 | CITY OF TOWER | 0.0046% | 0.0035% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 8014-00 | CITY OF TRACY | 0.0121% | 0.0136% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 8026-00 | CITY OF TRIMONT | 0.0025% | 0.0026% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8030-00 | TOWNSHIP OF TROUT LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8040-00 | CITY OF TRUMAN | 0.0064% | 0.0064% | 0.0000% | \$0 | \$0 | \$0 |
| 8041-00 | CITY OF TRUMAN MUNICIPAL LIGHT PLANT | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 8045-00 | TUMULI TOWNSHIP | 0.0000% | 0.0002% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8047-00 | TOWNSHIP OF TURNER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8050-00 | TOWNSHIP OF TURTLE LAKE CASS CO | 0.0004% | 0.0005% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8051-00 | TOWNSHIP OF TURTLE LAKE | 0.0003% | 0.0003% | 0.0000% | \$0 | \$0 | \$0 |
| 8060-01 | CITY OF TWIN LAKES | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 8061-00 | TOWNSHIP OF TWIN LAKES CARLTON CO | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 8062-00 | CITY OF TWIN VALLEY | 0.0042% | 0.0039% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 8064-00 | CITY OF TWO HARBORS | 0.0379% | 0.0423% | -0.0044% | (\$348,481) | (\$87,120) | (\$261,361) |
| 8068-00 | TOWNSHIP OF TWO RIVERS | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8070-00 | CITY OF TYLER | 0.0060% | 0.0057% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 8082-00 | CITY OF ULEN | 0.0036% | 0.0032% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 8082-01 | CITY OF ULEN VIKING MANOR | 0.0300% | 0.0316% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 8086-00 | CITY OF UNDERWOOD | 0.0024% | 0.0021% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 8092-00 | CITY OF UPSALA | 0.0016% | 0.0015% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8095-00 | TOWNSHIP OF URNESS | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8102-01 | CITY OF VADNAIS HEIGHTS | 0.0295% | 0.0254% | 0.0041% | \$324,721 | \$81,180 | \$243,541 |
| 8105-00 | TOWNSHIP OF VAIL | 0.0002% | 0.0000% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 8112-00 | TOWNSHIP OF VASA | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 8122-02 | CITY OF VERGAS | 0.0033% | 0.0033% | 0.0000% | \$0 | \$0 | \$0 |
| 8128-00 | CITY OF VERMILLION | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 8130-00 | CITY OF VERNDALE | 0.0029% | 0.0027% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 8134-00 | TOWNSHIP OF VERNON | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8136-00 | CITY OF VERNON CENTER | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 8144-00 | CITY OF VESTA | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8146-00 | TOWNSHIP OF VICTOR | 0.0009% | 0.0010% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8148-00 | CITY OF VICTORIA | 0.0306% | 0.0281% | 0.0025% | \$198,001 | \$49,500 | \$148,501 |
| 8160-00 | CITY OF VILLARD | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---------------------------------------|------------------------------------|------------------------------------|--|---|---|--|
| 8168-00 | CITY OF VIRGINIA | 0.0621% | 0.0630% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 8180-01 | CITY OF VIRGINIA MUNICIPAL UTILITIES | 0.0472% | 0.0584% | -0.0112% | (\$887,044) | (\$221,761) | (\$665,283) |
| 8188-00 | CITY OF WABASHA | 0.0136% | 0.0136% | 0.0000% | \$0 | \$0 | \$0 |
| 8190-00 | CITY OF WABASSO | 0.0022% | 0.0022% | 0.0000% | \$0 | \$0 | \$0 |
| 8192-00 | TOWNSHIP OF WABEDO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8194-00 | CITY OF WACONIA | 0.0395% | 0.0379% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 8196-00 | TOWNSHIP OF WACONIA | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 8202-00 | CITY OF WADENA | 0.0300% | 0.0325% | -0.0025% | (\$198,001) | (\$49,500) | (\$148,501) |
| 8206-00 | CITY OF WAHKON | 0.0015% | 0.0015% | 0.0000% | \$0 | \$0 | \$0 |
| 8210-00 | CITY OF WAITE PARK | 0.0304% | 0.0259% | 0.0045% | \$356,401 | \$89,100 | \$267,301 |
| 8215-00 | TOWNSHIP OF WAKEFIELD | 0.0017% | 0.0018% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8220-00 | CITY OF WALDORF | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8222-00 | CITY OF WALKER | 0.0087% | 0.0083% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 8226-00 | CITY OF WALNUT GROVE | 0.0036% | 0.0032% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 8237-00 | TOWNSHIP OF WALTHAM | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8240-00 | TOWNSHIP OF WANAMINGO | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8242-00 | CITY OF WANAMINGO | 0.0040% | 0.0038% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 8244-00 | CITY OF WANDA | 0.0002% | 0.0004% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8254-00 | CITY OF WARREN | 0.0121% | 0.0120% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8254-01 | NORTH STAR ASSISTED LIVING | 0.0000% | 0.0012% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 8260-00 | CITY OF WARROAD | 0.0171% | 0.0173% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8262-00 | TOWNSHIP OF WARSAW | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 8266-00 | CITY OF WASECA | 0.0435% | 0.0500% | -0.0065% | (\$514,802) | (\$128,701) | (\$386,102) |
| 8269-00 | TOWNSHIP OF WASIOJA | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8272-00 | TOWNSHIP OF WATAB | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8282-00 | TOWNSHIP OF WATERTOWN | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8284-00 | CITY OF WATERTOWN | 0.0111% | 0.0096% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 8286-00 | CITY OF WATERVILLE | 0.0058% | 0.0059% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8290-00 | CITY OF WATKINS | 0.0030% | 0.0030% | 0.0000% | \$0 | \$0 | \$0 |
| 8294-00 | CITY OF WATSON | 0.0002% | 0.0004% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8296-00 | CITY OF WAUBUN | 0.0008% | 0.0004% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 8304-00 | CITY OF WAVERLY | 0.0073% | 0.0063% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 8305-00 | TOWNSHIP OF WAWINA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8308-00 | CITY OF WAYZATA | 0.0632% | 0.0886% | -0.0254% | (\$2,011,688) | (\$502,922) | (\$1,508,766) |
| 8311-00 | TOWNSHIP OF WEBSTER | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 8315-00 | TOWNSHIP OF WELCH | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 8318-01 | CITY OF WELCOME | 0.0024% | 0.0024% | 0.0000% | \$0 | \$0 | \$0 |
| 8324-00 | CITY OF WELLS | 0.0089% | 0.0093% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 8325-00 | CITY OF WELLS PUBLIC UTILITIES | 0.0080% | 0.0088% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 8326-00 | CITY OF WENDELL | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 8334-00 | CITY OF WEST CONCORD | 0.0044% | 0.0026% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 8339-00 | TOWNSHIP OF WEST HERON LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8340-00 | TOWNSHIP OF WEST NEWTON | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 8342-00 | CITY OF WEST ST PAUL | 0.0560% | 0.0553% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 8350-00 | CITY OF WESTBROOK MUNICIPAL UTILITIES | 0.0036% | 0.0034% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 8352-00 | TOWNSHIP OF WESTBROOK | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 8354-00 | CITY OF WESTBROOK | 0.0023% | 0.0025% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8372-00 | TOWNSHIP OF WHEATLAND | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 8376-00 | CITY OF WHEATON | 0.0046% | 0.0046% | 0.0000% | \$0 | \$0 | \$0 |
| 8380-00 | TOWN OF WHITE | 0.0076% | 0.0081% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 8382-00 | TOWNSHIP OF WHITE BEAR | 0.0215% | 0.0214% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8384-00 | CITY OF WHITE BEAR LAKE | 0.0639% | 0.0662% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 8410-00 | CITY OF WILLIAMS | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 8412-00 | CITY OF WILLMAR | 0.0643% | 0.0675% | -0.0032% | (\$253,441) | (\$63,360) | (\$190,081) |
| 8413-00 | CITY OF WILLMAR MUNICIPAL UTILITIES | 0.0348% | 0.0350% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8422-00 | CITY OF WILLERNIE | 0.0010% | 0.0015% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 8428-00 | TOWNSHIP OF WILMONT | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8430-00 | CITY OF WILMONT | 0.0013% | 0.0010% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---|------------------------------------|------------------------------------|--|---|---|--|
| 8435-51 | TOWNSHIP OF WILSON WINONA CO | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 8440-00 | TOWNSHIP OF WINDEMERE | 0.0003% | 0.0009% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 8446-00 | CITY OF WINDOM | 0.0344% | 0.0341% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 8456-00 | CITY OF WINGER | 0.0005% | 0.0007% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 8460-00 | CITY OF WINNEBAGO | 0.0053% | 0.0053% | 0.0000% | \$0 | \$0 | \$0 |
| 8462-00 | CITY OF WINONA | 0.1032% | 0.1023% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 8470-00 | CITY OF WINSTED | 0.0055% | 0.0060% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 8472-00 | CITY OF WINTHROP | 0.0061% | 0.0043% | 0.0018% | \$142,561 | \$35,640 | \$106,920 |
| 8474-01 | CITY OF WINTON | 0.0006% | 0.0005% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8484-00 | CITY OF WOLF LAKE | 0.0002% | 0.0003% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8488-00 | TOWNSHIP OF WOLFORD | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8490-00 | CITY OF WOLVERTON | 0.0006% | 0.0007% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8494-00 | CITY OF WOOD LAKE | 0.0014% | 0.0012% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 8496-00 | CITY OF WOODBURY | 0.2057% | 0.1956% | 0.0101% | \$799,923 | \$199,981 | \$599,942 |
| 8498-00 | TOWNSHIP OF WOODLAND | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 8516-00 | TOWNSHIP OF WORKMAN | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 8518-01 | CITY OF WORTHINGTON | 0.0673% | 0.0681% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 8526-00 | CITY OF WRENSHALL | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 8527-00 | TOWNSHIP OF WUORI | 0.0007% | 0.0008% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 8536-00 | TOWNSHIP OF WYANETT | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8540-00 | CITY OF WYKOFF | 0.0005% | 0.0004% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8546-00 | CITY OF WYOMING | 0.0148% | 0.0144% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 8550-00 | TOWNSHIP OF YORK | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8554-01 | CITY OF NORWOOD YOUNG AMERICA | 0.0099% | 0.0094% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 8556-00 | TOWNSHIP OF YUCATAN | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8560-00 | CITY OF ZIMMERMAN | 0.0136% | 0.0123% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 8570-00 | CITY OF ZUMBROTA | 0.0105% | 0.0104% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 8572-00 | ZUMBROTA AREA AMBULANCE ASSOCIATION | 0.0047% | 0.0044% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9005-00 | SOJOURNER TRUTH ACADEMY CHARTER SCHOOL | 0.0180% | 0.0189% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9006-00 | CITY OF STURGEON LAKE | 0.0012% | 0.0012% | 0.0000% | \$0 | \$0 | \$0 |
| 9007-00 | NORTHWEST PASSAGE HIGH SCHOOL | 0.0039% | 0.0047% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 9009-00 | SOUTH WASHINGTON WATERSHED DISTRICT | 0.0056% | 0.0051% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9010-00 | LA CRESCENT MONTESSORI & STEM | 0.0027% | 0.0031% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9013-00 | SAND HILL RIVER WATERSHED DISTRICT | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 9014-00 | MATH AND SCIENCE ACADEMY | 0.0071% | 0.0062% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 9020-00 | ALEXANDRIA LAKE AREA SANITARY DISTRICT | 0.0213% | 0.0208% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9021-00 | AITKIN COUNTY SWCD | 0.0045% | 0.0044% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9022-00 | PRIME WEST HEALTH SYSTEM JPB | 0.1588% | 0.1502% | 0.0086% | \$681,123 | \$170,281 | \$510,842 |
| 9024-00 | TOWNSHIP OF SPRING LAKE | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9025-00 | NORTH LAKES ACADEMY | 0.0082% | 0.0076% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 9027-00 | HIGHER GROUND ACADEMY - 4027 | 0.0371% | 0.0374% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9028-00 | TRA EMPLOYER | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9030-00 | AREA II MINNESOTA RIVER BASIN PROJECTS | 0.0019% | 0.0020% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9031-00 | 0000-00 | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9035-00 | TOWNSHIP OF JANESVILLE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9037-00 | NORTHERN DAKOTA COUNTY CABLE COMMISSION | 0.0056% | 0.0055% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9038-00 | ARROWHEAD LIBRARY SYSTEM | 0.0147% | 0.0144% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9041-00 | TRAILBLAZER JOINT POWERS BOARD | 0.0398% | 0.0372% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 9042-00 | CITY OF DOVER | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 9043-00 | ARROWHEAD REGIONAL COMPUTING | 0.0115% | 0.0104% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 9044-00 | ARDC | 0.0329% | 0.0300% | 0.0029% | \$229,681 | \$57,420 | \$172,261 |
| 9047-00 | CITY OF HAMPTON | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9048-00 | ROSEAU RIVER WATERSHED DISTRICT | 0.0020% | 0.0020% | 0.0000% | \$0 | \$0 | \$0 |
| 9050-00 | ASSOCIATION OF MINNESOTA COUNTIES | 0.0260% | 0.0232% | 0.0028% | \$221,761 | \$55,440 | \$166,321 |
| 9053-00 | RED ROCK RURAL WATER SYSTEM | 0.0085% | 0.0084% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9055-00 | QUAD CITIES JOINT POWERS BOARD | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9057-00 | HIGH SCHOOL FOR THE RECORDING ARTS | 0.0176% | 0.0159% | 0.0017% | \$134,641 | \$33,660 | \$100,980 |
| 9061-00 | TOWNSHIP OF BEMIDJI | 0.0013% | 0.0016% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 9064-00 | RICH PRAIRIE SEWER AND WATER DISTRICT | 0.0015% | 0.0015% | 0.0000% | \$0 | \$0 | \$0 |
| 9068-00 | BATTLE LAKE MOTOR PATROL ASSOCIATION | 0.0024% | 0.0025% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9070-00 | BECKER COUNTY SWCD | 0.0095% | 0.0095% | 0.0000% | \$0 | \$0 | \$0 |
| 9077-00 | TOWNSHIP OF DELL GROVE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9080-00 | BEMIDJI REGIONAL INTERDISTRICT COUNCIL | 0.0139% | 0.0152% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 9082-00 | BENTON COUNTY SWCD | 0.0053% | 0.0057% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9083-00 | BENTON STEARNS COUNTY SPECIAL EDUCATION | 0.0087% | 0.0087% | 0.0000% | \$0 | \$0 | \$0 |
| 9084-00 | BLUE EARTH COUNTY SWCD | 0.0030% | 0.0027% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9085-00 | BIG STONE COUNTY SWCD | 0.0015% | 0.0014% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9087-00 | BROWN COUNTY SWCD | 0.0022% | 0.0023% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9089-00 | CLEARWATER COUNTY SWCD | 0.0025% | 0.0023% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9092-00 | BOVEY COLERAINE TREATMENT PLANT COMM | 0.0015% | 0.0016% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9095-00 | BOIS DE SIOUX WATERSHED DISTRICT | 0.0016% | 0.0016% | 0.0000% | \$0 | \$0 | \$0 |
| 9097-00 | SOUTHWEST METRO INTERMEDIATE DIST 288 | 0.0644% | 0.0611% | 0.0033% | \$261,361 | \$65,340 | \$196,021 |
| 9098-00 | CENTRAL MN EDUC RESEARCH & DEV COUNCIL | 0.0312% | 0.0373% | -0.0061% | (\$483,122) | (\$120,781) | (\$362,342) |
| 9099-00 | CARLTON COUNTY SWCD | 0.0052% | 0.0054% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9101-00 | CCLNS JOINT POWERS BOARD #3 | 0.0034% | 0.0031% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9103-00 | CARVER COUNTY SWCD | 0.0067% | 0.0065% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9105-00 | RESOURCE TRAINING AND SOLUTIONS | 0.0214% | 0.0171% | 0.0043% | \$340,561 | \$85,140 | \$255,421 |
| 9107-00 | CENTRAL ST CROIX VALLEY CABLE | 0.0034% | 0.0034% | 0.0000% | \$0 | \$0 | \$0 |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | 0.0027% | 0.0028% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9111-00 | CITY EMPLOYEES' UNION 363 | 0.0012% | 0.0018% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9113-00 | CHISHOLM-HIBBING AIRPORT AUTHORITY | 0.0072% | 0.0077% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9115-00 | CLAY COUNTY SWCD | 0.0045% | 0.0048% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9121-00 | COTTONWOOD COUNTY SWCD | 0.0050% | 0.0045% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9125-00 | CROSSLAKE COMMUNITY SCHOOL | 0.0084% | 0.0068% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 9129-00 | CROOKSTON HOUSING & ECON DEV AUTHORITY | 0.0020% | 0.0019% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9133-00 | SCHOOLCRAFT LEARNING COMMUNITY | 0.0082% | 0.0078% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 9134-00 | PIONEERLAND LIBRARY SYSTEM | 0.0280% | 0.0301% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |
| 9135-00 | CROW WING COUNTY SWCD | 0.0035% | 0.0035% | 0.0000% | \$0 | \$0 | \$0 |
| 9136-00 | TIES | 0.0146% | 0.0410% | -0.0264% | (\$2,090,889) | (\$522,722) | (\$1,568,167) |
| 9138-00 | DAKOTA COUNTY SWCD | 0.0120% | 0.0122% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9140-00 | DOVER-EYOTA ST CHARLES SANITARY DISTRICT | 0.0025% | 0.0025% | 0.0000% | \$0 | \$0 | \$0 |
| 9141-00 | DOUGLAS COUNTY SWCD | 0.0048% | 0.0049% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9142-00 | DODGE COUNTY SWCD | 0.0024% | 0.0022% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9145-00 | ARCADIA CHARTER SCHOOL | 0.0039% | 0.0035% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 9148-00 | AURORA CHARTER SCHOOL | 0.0126% | 0.0118% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9151-00 | ROSA PARKS CHARTER HIGH SCHOOL | 0.0018% | 0.0024% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9152-00 | EAST CENTRAL REGIONAL DEV. COMMISSION | 0.0064% | 0.0070% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9153-00 | RIVERWAY LEARNING COMMUNITY | 0.0063% | 0.0055% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9155-00 | SOUTHWEST TRANSIT | 0.0343% | 0.0337% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 9158-00 | EAST CENTRAL REGIONAL LIBRARY | 0.0220% | 0.0229% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9160-00 | NORMAN COUNTY SWCD | 0.0023% | 0.0022% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9162-00 | EAST OTTER TAIL COUNTY SWCD | 0.0095% | 0.0088% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 9165-00 | EXCELSIOR FIRE DISTRICT | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9167-00 | TOWNSHIP OF GLENWOOD | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9168-00 | EAST RANGE JOINT POWERS BOARD | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9172-00 | METROPOLITAN ECSU REGION 11 | 0.0225% | 0.0165% | 0.0060% | \$475,202 | \$118,800 | \$356,401 |
| 9176-01 | SOURCEWELL | 0.2657% | 0.2136% | 0.0521% | \$4,126,337 | \$1,031,584 | \$3,094,753 |
| 9180-00 | HUMAN SERVICES OF FARIBAULT & MARTIN CO | 0.0976% | 0.0980% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9181-00 | FREEBORN COUNTY SWCD | 0.0036% | 0.0036% | 0.0000% | \$0 | \$0 | \$0 |
| 9183-00 | GOODHUE COUNTY SWCD | 0.0055% | 0.0056% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9186-00 | ECHO CHARTER SCHOOL | 0.0052% | 0.0044% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9187-00 | TOWNSHIP OF EUREKA | 0.0011% | 0.0009% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9191-00 | CITY OF CUYUNA | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 9193-00 | GRANT COUNTY SWCD | 0.0032% | 0.0032% | 0.0000% | \$0 | \$0 | \$0 |
| 9194-00 | GREAT RIVER REGIONAL LIBRARY | 0.0748% | 0.0742% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 9197-00 | TOWNSHIP OF THOMASTOWN | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|---|------------------------------------|------------------------------------|--|---|---|--|
| 9198-00 | GREENWAY JOINT RECREATION ASSOCIATION | 0.0016% | 0.0017% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9200-00 | HEADWATERS REGIONAL DEVELOPMENT COMM | 0.0086% | 0.0078% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9201-00 | TOWNSHIP OF MONROE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9203-00 | HUBBARD COUNTY SWCD | 0.0033% | 0.0034% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9207-00 | RED RIVER WATERSHED MANAGEMENT | 0.0027% | 0.0026% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9208-00 | GARRISON-KATHIO SANITARY DISTRICT | 0.0003% | 0.0007% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9209-00 | AGRICULTURAL & FOOD SCIENCES ACADEMY | 0.0144% | 0.0171% | -0.0027% | (\$213,841) | (\$53,460) | (\$160,381) |
| 9211-00 | TOWNSHIP OF WASKISH | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9212-00 | PENNINGTON-RED LAKE COUNTY NURSING SERVI | 0.0098% | 0.0096% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9213-00 | EXCELL ACADEMY FOR HIGHER LEARNING | 0.0224% | 0.0200% | 0.0024% | \$190,081 | \$47,520 | \$142,561 |
| 9218-00 | MINNESOTA VALLEY EDUCATIONAL DISTRICT | 0.0087% | 0.0098% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 9219-00 | ISANTI SOIL & WATER CONSERVATION DISTRIC | 0.0036% | 0.0034% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9221-00 | MINNEWASKA AREA ISD-2149 | 0.0478% | 0.0468% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9225-00 | KANDIYOHI COUNTY SWCD | 0.0034% | 0.0023% | 0.0011% | \$87,120 | \$21,780 | \$65,340 |
| 9227-00 | ITASCA COUNTY SWCD | 0.0044% | 0.0043% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9230-00 | KITCHIGAMI REGIONAL LIBRARY | 0.0195% | 0.0179% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 9232-00 | KITTSOON-MARSHALL COUNTY RURAL WATER SYST | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9233-00 | KOOCHICHING COUNTY SWCD | 0.0032% | 0.0036% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9234-00 | LAKE AGASSIZ SPECIAL EDUCATION COOP | 0.0038% | 0.0024% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 9235-00 | LAC QUI PARLE COUNTY SWCD | 0.0027% | 0.0030% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9236-00 | LAKE MINNETONKA CONSERVATION DISTRICT | 0.0028% | 0.0029% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9237-00 | KITTSOON COUNTY SWCD | 0.0022% | 0.0027% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9238-00 | LAKE AGASSIZ REGIONAL LIBRARY | 0.0241% | 0.0250% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9239-00 | FERGUS FALLS SPECIAL EDUCATION 935 | 0.0072% | 0.0080% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 9240-00 | SOUTHERN MINNESOTA EDUCATION CONSORTIUM | 0.0136% | 0.0140% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9243-00 | KANABEC COUNTY SWCD | 0.0019% | 0.0018% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9244-00 | LAC QUI PARLE/YELLOW BANK WATERSHED | 0.0043% | 0.0033% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9245-00 | LAKE MINNETONKA COMMUNICATION COMMISSIO | 0.0028% | 0.0030% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9246-00 | WESTBROOK WALNUT GROVE SCHOOLS ISD 2898 | 0.0199% | 0.0189% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9249-00 | TOWNSHIP OF ALEXANDRIA | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 9250-00 | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL | 0.0234% | 0.0159% | 0.0075% | \$594,002 | \$148,501 | \$445,502 |
| 9251-00 | PILLAGER AREA CHARTER SCHOOL | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 9252-00 | LINCOLN COUNTY SWCD | 0.0026% | 0.0024% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9254-00 | LEAGUE OF MINNESOTA CITIES | 0.1481% | 0.1385% | 0.0096% | \$760,323 | \$190,081 | \$570,242 |
| 9256-00 | LOGIS | 0.0970% | 0.0954% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 9262-00 | MARSHALL- POLK COUNTY RURAL WATER SYSTEM | 0.0042% | 0.0043% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9263-00 | MEEKER COUNTY SWCD | 0.0030% | 0.0030% | 0.0000% | \$0 | \$0 | \$0 |
| 9264-00 | MEEKER AND WRIGHT SPECIAL EDUCATION COOP | 0.0164% | 0.0165% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | 0.9305% | 0.8516% | 0.0789% | \$6,248,905 | \$1,562,227 | \$4,686,680 |
| 9267-00 | LAKE COUNTY SWCD | 0.0037% | 0.0038% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9268-00 | MARTIN COUNTY SWCD | 0.0037% | 0.0036% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9269-00 | MARSHALL COUNTY SWCD | 0.0026% | 0.0027% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9271-01 | MAHNOMEN COUNTY SWCD | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 9272-00 | MINNESOTA INTER-COUNTY ASSOCIATION | 0.0030% | 0.0033% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9276-00 | TWIN CITIES INTERNATIONAL SCHOOL | 0.0318% | 0.0378% | -0.0060% | (\$475,202) | (\$118,800) | (\$356,401) |
| 9278-00 | METROPOLITAN LIBRARY SERVICE AGENCY | 0.0066% | 0.0064% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9280-00 | RIDGEWAY COMMUNITY SCHOOL | 0.0029% | 0.0030% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9282-00 | CITY OF MAGNOLIA | 0.0004% | 0.0004% | 0.0000% | \$0 | \$0 | \$0 |
| 9283-00 | TOWN OF NEW INDEPENDENCE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9284-00 | METROPOLITAN MOSQUITO CONTROL DISTRICT | 0.0564% | 0.0570% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9287-00 | FRIENDSHIP ACADEMY OF FINE ARTS | 0.0116% | 0.0080% | 0.0036% | \$285,121 | \$71,280 | \$213,841 |
| 9291-00 | TOWNSHIP OF FOSTER | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9292-00 | WEST LAKELAND TOWNSHIP | 0.0013% | 0.0012% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | 0.0000% | 0.0020% | -0.0020% | (\$158,401) | (\$39,600) | (\$118,800) |
| 9298-00 | FIT ACADEMY | 0.0062% | 0.0060% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9300-00 | THREE RIVERS PARK DISTRICT | 0.3600% | 0.3507% | 0.0093% | \$736,563 | \$184,141 | \$552,422 |
| 9303-00 | NW SUB INTEGRATION SCHOOL DIST- 6078 | 0.0039% | 0.0043% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9305-00 | METRONET | 0.0020% | 0.0020% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 9307-00 | RAMSEY WASHINGTON METRO WATERSHED DIST | 0.0149% | 0.0155% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9312-00 | HERON LAKE WATERSHED DISTRICT | 0.0011% | 0.0009% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9313-00 | KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT | 0.0032% | 0.0031% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9314-00 | MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI | 0.0040% | 0.0037% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9316-00 | MIDWEST SPEC EDUC COOP DISTRICT #398 | 0.0037% | 0.0037% | 0.0000% | \$0 | \$0 | \$0 |
| 9317-00 | MINNESOTA COUNTIES COMPUTER COOPERATIVE | 0.0069% | 0.0059% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9318-00 | MILLE LACS COUNTY SWCD | 0.0022% | 0.0027% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9319-00 | MINNEHAHA CREEK WD | 0.0217% | 0.0216% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9324-00 | MINNESOTA MUNICIPAL UTILITIES ASSOC | 0.0353% | 0.0365% | -0.0012% | (\$95,040) | (\$23,760) | (\$71,280) |
| 9330-00 | MINNESOTA COUNTIES INT TRUST | 0.0448% | 0.0429% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 9333-00 | DENMARK TOWNSHIP | 0.0006% | 0.0010% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9337-00 | BUFFALO-RED RIVER WATERSHED DISTRICT | 0.0027% | 0.0020% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 9339-00 | CAPITOL REGION WATERSHED DISTRICT | 0.0206% | 0.0193% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 9340-00 | CARNELIAN-MARINE WATERSHED DISTRICT | 0.0020% | 0.0016% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 9341-00 | COMFORT LAKE FOREST LAKE WD | 0.0085% | 0.0082% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9348-00 | NINE MILE CREEK WATERSHED DISTRICT | 0.0056% | 0.0051% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9349-00 | OKEBENA-CHEDA WATERSHED DISTRICT | 0.0008% | 0.0008% | 0.0000% | \$0 | \$0 | \$0 |
| 9350-00 | MINNESOTA VALLEY COOP CENTER | 0.0040% | 0.0045% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9351-00 | MINNESOTA VALLEY TRANSIT AUTHORITY | 0.0323% | 0.0282% | 0.0041% | \$324,721 | \$81,180 | \$243,541 |
| 9352-00 | MOOSE LAKE-WINDEMERE | 0.0005% | 0.0005% | 0.0000% | \$0 | \$0 | \$0 |
| 9354-00 | MORRISON COUNTY SWCD | 0.0061% | 0.0055% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 9357-00 | MOWER COUNTY SWCD | 0.0062% | 0.0077% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 9359-00 | NORTH METRO TELECOMMUNICATIONS | 0.0093% | 0.0099% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9360-00 | NORTHERN LIGHTS LIBRARY NETWORK | 0.0018% | 0.0018% | 0.0000% | \$0 | \$0 | \$0 |
| 9361-00 | NORTH FORK CROW RIVER WATERSHED DISTRICT | 0.0023% | 0.0025% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9363-00 | NICOLLET COUNTY SWCD | 0.0037% | 0.0038% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9364-00 | NEW RICHLAND CARE CENTER | 0.0248% | 0.0317% | -0.0069% | (\$546,482) | (\$136,621) | (\$409,862) |
| 9366-00 | NORTHEAST EDUC COOP SERVICE UNIT | 0.0218% | 0.0202% | 0.0016% | \$126,721 | \$31,680 | \$95,040 |
| 9367-00 | KITSON MARSHALL WATER | 0.0029% | 0.0028% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9369-00 | NOBLES SWCD | 0.0020% | 0.0022% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9371-00 | NORTHWEST SERVICE COOPERATIVE | 0.0097% | 0.0108% | -0.0011% | (\$87,120) | (\$21,780) | (\$65,340) |
| 9373-00 | NORTHWEST SUBURBAN CABLE COMMUN COMM | 0.0255% | 0.0289% | -0.0034% | (\$269,281) | (\$67,320) | (\$201,961) |
| 9374-00 | NORTHWEST REGIONAL DEVELOPMENT COMM | 0.0226% | 0.0248% | -0.0022% | (\$174,241) | (\$43,560) | (\$130,681) |
| 9375-00 | OTTER TAIL COUNTY WATER MANAGMENT DIST | 0.0012% | 0.0011% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9376-00 | NORTHWEST REGIONAL INTERDISTRICT | 0.0006% | 0.0016% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 9377-00 | NORTH ST LOUIS SWCD | 0.0049% | 0.0042% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 9384-00 | PENNINGTON COUNTY SWCD | 0.0047% | 0.0039% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9385-00 | PELICAN RIVER WD | 0.0028% | 0.0027% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9386-00 | PINE POINT SCHOOL | 0.0052% | 0.0051% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9389-02 | PINE COUNTY SWCD | 0.0022% | 0.0023% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9390-00 | PINE TO PRAIRIE COOP CENTER | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9391-00 | PIPESTONE COUNTY SWCD | 0.0028% | 0.0036% | -0.0008% | (\$63,360) | (\$15,840) | (\$47,520) |
| 9393-00 | EAST POLK COUNTY SWCD | 0.0017% | 0.0016% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9394-00 | PLAINVIEW-ELGIN SANITARY DISTRICT | 0.0033% | 0.0032% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | 0.0272% | 0.0285% | -0.0013% | (\$102,960) | (\$25,740) | (\$77,220) |
| 9398-00 | PLUM CREEK LIBRARY SYSTEM | 0.0046% | 0.0044% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9399-00 | POPE COUNTY SWCD | 0.0029% | 0.0026% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9400-00 | PRIOR LAKE-SPRING LAKE WD | 0.0048% | 0.0050% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9401-00 | MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD | 0.0089% | 0.0067% | 0.0022% | \$174,241 | \$43,560 | \$130,681 |
| 9402-00 | RAMSEY-WASHINGTON SUBURBAN CABLE COMM | 0.0045% | 0.0049% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9403-00 | QUAD CITIES CABLE COMMISSION | 0.0090% | 0.0081% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 9404-00 | PUBLIC EMPLOYEES RETIREMENT ASSOCIATION | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9406-00 | RED LAKE WD | 0.0066% | 0.0067% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9407-00 | ESV REGION V COMPUTER SERVICE | 0.0115% | 0.0129% | -0.0014% | (\$110,880) | (\$27,720) | (\$83,160) |
| 9408-00 | SOUTHWEST HEALTH & HUMAN SERVICES | 0.1686% | 0.1650% | 0.0036% | \$285,121 | \$71,280 | \$213,841 |
| 9411-00 | RED LAKE COUNTY SWCD | 0.0017% | 0.0015% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9413-00 | RANGE ASSOCIATION OF MUNICIPALITIES | 0.0006% | 0.0011% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9414-00 | NORTHEAST MINNESOTA OFFICE JOB TRAINING | 0.0216% | 0.0242% | -0.0026% | (\$205,921) | (\$51,480) | (\$154,441) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 9415-00 | RILEY PURGATORY BLUFF CREEK WS DISTRICT | 0.0061% | 0.0058% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9416-00 | REGION FIVE DEVELOPMENT COMMISSION | 0.0098% | 0.0089% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 9420-00 | RENVILLE COUNTY SWCD | 0.0026% | 0.0026% | 0.0000% | \$0 | \$0 | \$0 |
| 9422-00 | AREA SPEC EDUC COOP | 0.0046% | 0.0055% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9424-00 | REGION I | 0.0163% | 0.0163% | 0.0000% | \$0 | \$0 | \$0 |
| 9425-00 | WILD RICE WATERSHED DISTRICT | 0.0025% | 0.0029% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| 9426-00 | TOWNSHIP OF AMBOY | 0.0002% | 0.0001% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9427-00 | GERMANIA TOWNSHIP | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 9428-00 | REGION IX DEVELOPMENT COMMISSION | 0.0109% | 0.0083% | 0.0026% | \$205,921 | \$51,480 | \$154,441 |
| 9429-00 | RUSH LAKE SANITARY DISTRICT | 0.0000% | 0.0003% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9430-00 | RICE COUNTY SWCD | 0.0042% | 0.0043% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9432-00 | ROSEAU COUNTY SWCD | 0.0023% | 0.0023% | 0.0000% | \$0 | \$0 | \$0 |
| 9434-00 | RICE CREEK WD | 0.0125% | 0.0127% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9439-00 | RUNESTONE AREA EDUCATION DIST 6014 | 0.0051% | 0.0043% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9443-00 | ST CLOUD AREA PLAN ORGANIZATION | 0.0043% | 0.0040% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9444-00 | ST CLOUD METRO TRANSIT COMMISSION | 0.0740% | 0.0682% | 0.0058% | \$459,362 | \$114,840 | \$344,521 |
| 9445-00 | SCOTT COUNTY SWCD | 0.0118% | 0.0114% | 0.0004% | \$31,680 | \$7,920 | \$23,760 |
| 9448-00 | ST LOUIS & LAKE COUNTY REGIONAL RAILROAD | 0.0028% | 0.0044% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 9449-00 | RAMSEY WASHINGTON RECYCLING & ENERGY BRD | 0.0852% | 0.0824% | 0.0028% | \$221,761 | \$55,440 | \$166,321 |
| 9450-00 | SAUK CENTRE WATERSHED DISTRICT | 0.0047% | 0.0044% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9457-00 | SERPENT LAKE SANITARY SEWER DISTRICT | 0.0028% | 0.0028% | 0.0000% | \$0 | \$0 | \$0 |
| 9458-00 | MID-MINNESOTA DEVELOPMENT COMMISSION | 0.0073% | 0.0070% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9465-00 | SOUTHEAST SWCD TECH SUPPORT JPB | 0.0051% | 0.0053% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9470-00 | SOUTH CENTRAL SERVICE COOPERATIVE | 0.0295% | 0.0301% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9474-00 | SOUTHEAST SERVICE COOPERATIVE | 0.0129% | 0.0144% | -0.0015% | (\$118,801) | (\$29,700) | (\$89,100) |
| 9475-00 | SIBLEY COUNTY SWCD | 0.0028% | 0.0026% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9477-00 | SHERBURNE COUNTY SWCD | 0.0047% | 0.0047% | 0.0000% | \$0 | \$0 | \$0 |
| 9478-00 | SOUTHERN MN MUNICIPAL POWER AGENCY | 0.0722% | 0.0721% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9479-00 | ANOKA COUNTY SWCD | 0.0109% | 0.0101% | 0.0008% | \$63,360 | \$15,840 | \$47,520 |
| 9481-00 | BOARD OF PUBLIC DEFENDERS | 0.0217% | 0.0240% | -0.0023% | (\$182,161) | (\$45,540) | (\$136,621) |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | 0.0032% | 0.0031% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9483-00 | SOUTH ST LOUIS COUNTY SWCD | 0.0034% | 0.0033% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9484-00 | STATE SUPREME COURT JUDICIAL DISTRICT | 0.1264% | 0.1396% | -0.0132% | (\$1,045,444) | (\$261,361) | (\$784,083) |
| 9486-00 | PRAIRELANDS LIBRARY EXCHANGE | 0.0010% | 0.0010% | 0.0000% | \$0 | \$0 | \$0 |
| 9488-00 | SW & W CENTRAL EDUC SERVICE | 0.1164% | 0.1029% | 0.0135% | \$1,069,204 | \$267,301 | \$801,903 |
| 9493-00 | TOWNSHIP OF ALBORN | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 9494-00 | SOUTHWEST REGIONAL DEVELOPMENT COMM | 0.0074% | 0.0074% | 0.0000% | \$0 | \$0 | \$0 |
| 9510-00 | STATE COMMUNITY COLLEGES | 0.1045% | 0.1221% | -0.0176% | (\$1,393,926) | (\$348,481) | (\$1,045,444) |
| 9513-00 | STEARNS COUNTY SWCD | 0.0199% | 0.0186% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 9515-00 | STEELE COUNTY SWCD | 0.0026% | 0.0025% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9518-00 | SEIU LOCAL 284 | 0.0021% | 0.0011% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9519-00 | STEVENS COUNTY SWCD | 0.0051% | 0.0056% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9520-00 | TOWNSHIP OF AMOR | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9524-00 | SUNNYSIDE NURSING HOME | 0.0178% | 0.0176% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9525-00 | SWIFT COUNTY SWCD | 0.0021% | 0.0021% | 0.0000% | \$0 | \$0 | \$0 |
| 9528-00 | TOWNSHIP MAINTENANCE ASSOCIATION | 0.0016% | 0.0014% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9530-00 | TRAVERSE DES SIOUX LIBRARY COOPERATIVE | 0.0065% | 0.0065% | 0.0000% | \$0 | \$0 | \$0 |
| 9532-00 | TRAVERSE COUNTY SWCD | 0.0042% | 0.0036% | 0.0006% | \$47,520 | \$11,880 | \$35,640 |
| 9535-00 | CENTRAL MN POWER AGENCY & SERVICES | 0.0203% | 0.0194% | 0.0009% | \$71,280 | \$17,820 | \$53,460 |
| 9539-00 | TWO RIVERS WD | 0.0018% | 0.0018% | 0.0000% | \$0 | \$0 | \$0 |
| 9541-00 | VADNAIS LAKE AREA | 0.0050% | 0.0049% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9542-00 | UPPER MINNESOTA RIVER WD | 0.0009% | 0.0009% | 0.0000% | \$0 | \$0 | \$0 |
| 9544-00 | UPPER MINNESOTA VALLEY REG DEVEL COMM | 0.0092% | 0.0087% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9547-00 | VIKING LIBRARY SYSTEM | 0.0069% | 0.0079% | -0.0010% | (\$79,200) | (\$19,800) | (\$59,400) |
| 9549-00 | LAKES COUNTRY SERVICE COOPERATIVE | 0.0356% | 0.0337% | 0.0019% | \$150,481 | \$37,620 | \$112,860 |
| 9555-00 | WASHINGTON SWCD | 0.0178% | 0.0171% | 0.0007% | \$55,440 | \$13,860 | \$41,580 |
| 9556-00 | WABASHA COUNTY SWCD | 0.0029% | 0.0030% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9561-00 | RED RIVER VALLEY CONSERVATION SRVC AREA | 0.0018% | 0.0020% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |

Public Employees Retirement Association
General Employees Retirement Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|--|------------------------------------|------------------------------------|--|---|---|--|
| 9563-00 | WEST OTTERTAIL COUNTY SWCD | 0.0046% | 0.0043% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9565-00 | TOWNSHIP OF MANYASKA | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | 0.0017% | 0.0017% | 0.0000% | \$0 | \$0 | \$0 |
| 9570-00 | WESTERN AREA CITY & COUNTY COOPERATIVE | 0.0001% | 0.0004% | -0.0003% | (\$23,760) | (\$5,940) | (\$17,820) |
| 9572-00 | WESTERN LAKE SUPERIOR SANITARY DISTRICT | 0.1073% | 0.1058% | 0.0015% | \$118,801 | \$29,700 | \$89,100 |
| 9573-00 | WEST POLK COUNTY SWCD | 0.0020% | 0.0020% | 0.0000% | \$0 | \$0 | \$0 |
| 9574-01 | WILKIN COUNTY SWCD | 0.0044% | 0.0046% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9576-00 | WINDOM AREA HEALTH | 0.1111% | 0.1132% | -0.0021% | (\$166,321) | (\$41,580) | (\$124,741) |
| 9577-00 | WINONA COUNTY SWCD | 0.0025% | 0.0022% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9578-00 | FRESHWATER EDUC DIST -6004 | 0.0234% | 0.0221% | 0.0013% | \$102,960 | \$25,740 | \$77,220 |
| 9579-00 | WORTHINGTON CABLE 3 JOINT POWERS BOARD | 0.0000% | 0.0009% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9584-00 | WRIGHT TECHNICAL CENTER ISD-966 | 0.0045% | 0.0046% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9585-00 | YELLOW MEDICINE COUNTY SWCD | 0.0034% | 0.0034% | 0.0000% | \$0 | \$0 | \$0 |
| 9586-00 | YELLOW MEDICINE RIVER WD | 0.0017% | 0.0016% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9595-00 | REDWOOD-COTTONWOOD RIVERS CONTROL AREA | 0.0013% | 0.0013% | 0.0000% | \$0 | \$0 | \$0 |
| 9600-00 | SOUTH CENTRAL TECHNICAL SERVICE AREA | 0.0037% | 0.0027% | 0.0010% | \$79,200 | \$19,800 | \$59,400 |
| 9604-00 | COOK COUNTY/GRAND MARAIS JOINT EDA | 0.0016% | 0.0025% | -0.0009% | (\$71,280) | (\$17,820) | (\$53,460) |
| 9605-00 | RAINBOW RIDER TRANSIT BOARD | 0.0276% | 0.0264% | 0.0012% | \$95,040 | \$23,760 | \$71,280 |
| 9606-00 | NORTH CENTRAL MINNESOTA SWCD JPB | 0.0005% | 0.0021% | -0.0016% | (\$126,721) | (\$31,680) | (\$95,040) |
| 9608-00 | PACT 4 FAMILIES COLLABORATIVE | 0.0199% | 0.0217% | -0.0018% | (\$142,561) | (\$35,640) | (\$106,920) |
| 9609-00 | EFSJ JOINT RECREATION BOARD | 0.0000% | 0.0006% | -0.0006% | (\$47,520) | (\$11,880) | (\$35,640) |
| 9610-00 | BRAHAM-MILACA JOINT POWERS BD | 0.0000% | 0.0002% | -0.0002% | (\$15,840) | (\$3,960) | (\$11,880) |
| 9611-00 | RICE-STEELE CONSOLIDATED DISPATCH | 0.0207% | 0.0204% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9613-00 | MAHNOMEN HEALTH CENTER JPB | 0.0581% | 0.0535% | 0.0046% | \$364,322 | \$91,080 | \$273,241 |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | 0.0006% | 0.0006% | 0.0000% | \$0 | \$0 | \$0 |
| 9615-00 | CENTRAL COMMUNITY TRANSIT | 0.0233% | 0.0219% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 9630-00 | SOUTH COUNTRY HEALTH ALLIANCE | 0.0828% | 0.0807% | 0.0021% | \$166,321 | \$41,580 | \$124,741 |
| 9633-00 | TOWNSHIP OF AURDAL | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9635-00 | TOWNSHIP OF AUSTIN | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9652-00 | TOWNSHIP OF BAYTOWN | 0.0008% | 0.0007% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9660-00 | TOWNSHIP OF BECKER - SHERBURNE COUNTY | 0.0011% | 0.0010% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9663-00 | NEW DISCOVERIES MONTESSORI ACADEMY | 0.0134% | 0.0131% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9678-00 | NEW CENTURY CHARTER SCHOOL | 0.0042% | 0.0039% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9679-00 | PARTNERSHIP ACADEMY | 0.0201% | 0.0187% | 0.0014% | \$110,880 | \$27,720 | \$83,160 |
| 9689-00 | TOWNSHIP OF BIRCHDALE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9698-00 | TOWNSHIP OF MEDO | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9701-00 | TOWNSHIP OF MERIDEN | 0.0003% | 0.0001% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9724-00 | PRAIRIE CREEK COMMUNITY SCHOOL | 0.0040% | 0.0037% | 0.0003% | \$23,760 | \$5,940 | \$17,820 |
| 9729-00 | TOWNSHIP OF BRIDGEWATER | 0.0012% | 0.0010% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9743-00 | TOWNSHIP OF BRUCE | 0.0002% | 0.0002% | 0.0000% | \$0 | \$0 | \$0 |
| 9778-00 | TOWNSHIP OF BURLINGTON | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9780-00 | TOWNSHIP OF BUSE | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9790-00 | TOWNSHIP OF NEW HARTFORD | 0.0003% | 0.0002% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9808-00 | TOWNSHIP OF NORMAN PINE COUNTY | 0.0004% | 0.0003% | 0.0001% | \$7,920 | \$1,980 | \$5,940 |
| 9809-00 | TOWNSHIP OF NORTH BRANCH | 0.0004% | 0.0002% | 0.0002% | \$15,840 | \$3,960 | \$11,880 |
| 9833-00 | TOWNSHIP OF CARLSTON | 0.0005% | 0.0000% | 0.0005% | \$39,600 | \$9,900 | \$29,700 |
| 9872-00 | TOWNSHIP OF OAKPORT | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9883-00 | TOWNSHIP OF OLNEY | 0.0000% | 0.0000% | 0.0000% | \$0 | \$0 | \$0 |
| 9909-00 | TOWNSHIP OF PALMER | 0.0005% | 0.0006% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9915-00 | TOWNSHIP OF PARKER-MORRISON COUNTY | 0.0000% | 0.0001% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9922-00 | TOWNSHIP OF PERCH LAKE | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9929-00 | TOWNSHIP OF DANE PRAIRIE | 0.0000% | 0.0005% | -0.0005% | (\$39,600) | (\$9,900) | (\$29,700) |
| 9933-00 | TOWNSHIP OF PERRY LAKE | 0.0001% | 0.0002% | -0.0001% | (\$7,920) | (\$1,980) | (\$5,940) |
| 9949-00 | TOWNSHIP OF PLEASANT HILL | 0.0001% | 0.0001% | 0.0000% | \$0 | \$0 | \$0 |
| 9950-00 | STATE OF MINNESOTA | 2.6827% | 2.8482% | -0.1655% | (\$13,107,655) | (\$3,276,914) | (\$9,830,741) |
| 9999-99 | NO EMPLOYER LISTED | -0.0003% | 0.0001% | -0.0004% | (\$31,680) | (\$7,920) | (\$23,760) |
| | TOTAL | 100.0000% | 100.0000% | 0.0000% | \$0 | \$0 | \$0 |

Public Employees Retirement Association
 General Employees Retirement Fund
 Change in NPL Proportion Supporting Schedule
 For the Fiscal Years Ended June 30, 2023 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 | Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2023 | Change in NPL Proportion Remaining Deferred Outflows |
|------------------------------------|---|---|--|---|--|--|
|------------------------------------|---|---|--|---|--|--|