

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA  
CORRECTIONAL PLAN  
CHANGE IN NPL PROPORTION SUPPORTING SCHEDULE  
FOR THE FISCAL YEARS ENDED JUNE 30, 2024 AND JUNE 30, 2023

| Employer Unit No. | Employer Name                    | 2024 Proportional Share Percentage | 2023 Proportional Share Percentage | Change in Proportion from 2023 to 2024 | Change in NPL Proportion               |  | Change in NPL Proportion Remaining Deferred Outflows |
|-------------------|----------------------------------|------------------------------------|------------------------------------|--|--|--|--|
|                   |                                  |                                    |                                    |  | Based on Prior Year Ending NPL Balance | Amount Amortized to Increase Pension Expense in 2024 |  |
| 0002-00           | AITKIN COUNTY                    | 0.6192%                            | 0.6018%                            | 0.0174%                                | \$ 7,870                               | \$ 2,623   | \$ 5,246   |
| 0006-00           | ANOKA COUNTY                     | 6.3165%                            | 6.3449%                            | -0.0284%                               | (12,843)                               | (4,281)  | (8,562)  |
| 0008-01           | BECKER COUNTY                    | 0.8680%                            | 0.8081%                            | 0.0599%                                | 27,089                                 | 9,030  | 18,060   |
| 0010-00           | BELTRAMI COUNTY                  | 0.9322%                            | 0.9311%                            | 0.0011%                                | 479                                    | 160  | 320  |
| 0012-00           | BENTON COUNTY REVENUE            | 0.9741%                            | 0.9470%                            | 0.0271%                                | 12,253                                 | 4,084  | 8,168  |
| 0016-00           | BLUE EARTH COUNTY                | 0.9607%                            | 0.8992%                            | 0.0615%                                | 27,794                                 | 9,265  | 18,529   |
| 0018-00           | BROWN COUNTY                     | 0.3786%                            | 0.3965%                            | -0.0179%                               | (8,096)                                | (2,699)  | (5,398)  |
| 0020-00           | CARLTON COUNTY                   | 0.5839%                            | 0.6003%                            | -0.0164%                               | (7,397)                                | (2,466)  | (4,932)  |
| 0022-00           | CARVER COUNTY                    | 1.3330%                            | 1.3716%                            | -0.0386%                               | (17,450)                               | (5,817)  | (11,633)   |
| 0024-00           | CASS COUNTY                      | 0.4312%                            | 0.4083%                            | 0.0229%                                | 10,360                                 | 3,453  | 6,906  |
| 0026-00           | CHIPPEWA COUNTY                  | 0.3497%                            | 0.3616%                            | -0.0119%                               | (5,391)                                | (1,797)  | (3,594)  |
| 0030-00           | CHISAGO COUNTY                   | 0.7395%                            | 0.7432%                            | -0.0037%                               | (1,654)                                | (551)  | (1,103)  |
| 0032-00           | CLAY COUNTY                      | 2.1979%                            | 2.2083%                            | -0.0104%                               | (4,705)                                | (1,568)  | (3,137)  |
| 0034-00           | CLEARWATER COUNTY                | 0.2362%                            | 0.2729%                            | -0.0367%                               | (16,595)                               | (5,532)  | (11,063)   |
| 0040-00           | COTTONWOOD COUNTY                | 0.3291%                            | 0.3250%                            | 0.0041%                                | 1,876                                  | 625  | 1,251  |
| 0042-01           | CROW WING COUNTY                 | 1.6873%                            | 1.5673%                            | 0.1200%                                | 54,260                                 | 18,087   | 36,174   |
| 0046-00           | DAKOTA COUNTY                    | 3.7390%                            | 3.3978%                            | 0.3412%                                | 154,229                                | 51,410   | 102,819  |
| 0050-00           | DOUGLAS COUNTY                   | 0.7800%                            | 0.7570%                            | 0.0230%                                | 10,405                                 | 3,468  | 6,937  |
| 0052-00           | FARIBAUT COUNTY CENTRAL SERVICES | 0.3809%                            | 0.4297%                            | -0.0488%                               | (22,079)                               | (7,360)  | (14,719)   |
| 0054-00           | FILLMORE COUNTY                  | 0.3802%                            | 0.2950%                            | 0.0852%                                | 38,517                                 | 12,839   | 25,678   |
| 0056-01           | FREEBORN COUNTY                  | 0.8991%                            | 0.8900%                            | 0.0091%                                | 4,101                                  | 1,367  | 2,734  |
| 0058-00           | GOODHUE COUNTY                   | 1.2223%                            | 1.1327%                            | 0.0896%                                | 40,482                                 | 13,494   | 26,988   |
| 0138-00           | HOUSTON COUNTY                   | 0.4450%                            | 0.4781%                            | -0.0331%                               | (14,970)                               | (4,990)  | (9,980)  |
| 0140-00           | HUBBARD COUNTY                   | 1.0702%                            | 1.0774%                            | -0.0072%                               | (3,243)                                | (1,081)  | (2,162)  |
| 0142-00           | ISANTI COUNTY                    | 0.8705%                            | 0.9248%                            | -0.0543%                               | (24,529)                               | (8,176)  | (16,353)   |
| 0144-00           | ITASCA COUNTY                    | 0.7248%                            | 0.6557%                            | 0.0691%                                | 31,243                                 | 10,414   | 20,829   |
| 0148-00           | JACKSON COUNTY                   | 0.2878%                            | 0.3287%                            | -0.0409%                               | (18,485)                               | (6,162)  | (12,323)   |
| 0150-00           | KANABEC COUNTY REVENUE           | 0.7340%                            | 0.6960%                            | 0.0380%                                | 17,167                                 | 5,722  | 11,445   |
| 0152-00           | KANDIYOHY COUNTY                 | 1.4288%                            | 1.3728%                            | 0.0560%                                | 25,337                                 | 8,446  | 16,891   |
| 0156-00           | KITTSON COUNTY                   | 0.1678%                            | 0.1898%                            | -0.0220%                               | (9,933)                                | (3,311)  | (6,622)  |
| 0158-00           | KOOCHICHIING COUNTY              | 0.2643%                            | 0.2497%                            | 0.0146%                                | 6,618                                  | 2,206  | 4,412  |
| 0160-00           | LAC QUI PARLE COUNTY AUDITOR     | 0.1305%                            | 0.1191%                            | 0.0114%                                | 5,160                                  | 1,720  | 3,440  |
| 0162-00           | LAKE COUNTY                      | 0.2909%                            | 0.3110%                            | -0.0201%                               | (9,108)                                | (3,036)  | (6,072)  |
| 0164-01           | LAKE OF THE WOODS COUNTY         | 0.1408%                            | 0.1402%                            | 0.0006%                                | 280                                    | 93   | 187  |
| 0166-00           | LE SUEUR COUNTY                  | 0.6347%                            | 0.5967%                            | 0.0380%                                | 17,166                                 | 5,722  | 11,444   |
| 0168-00           | LINCOLN COUNTY                   | 0.1595%                            | 0.2014%                            | -0.0419%                               | (18,939)                               | (6,313)  | (12,626)   |
| 0172-00           | LYON COUNTY                      | 0.5595%                            | 0.5006%                            | 0.0589%                                | 26,630                                 | 8,877  | 17,753   |
| 0176-00           | MAHNOMEN COUNTY                  | 0.1492%                            | 0.1341%                            | 0.0151%                                | 6,844                                  | 2,281  | 4,562  |
| 0178-00           | MARSHALL COUNTY                  | 0.2843%                            | 0.2929%                            | -0.0086%                               | (3,875)                                | (1,292)  | (2,583)  |
| 0180-00           | MARTIN COUNTY                    | 0.4228%                            | 0.3915%                            | 0.0313%                                | 14,142                                 | 4,714  | 9,428  |
| 0181-00           | MC LEOD COUNTY                   | 0.5763%                            | 0.5618%                            | 0.0145%                                | 6,575                                  | 2,192  | 4,384  |
| 0182-00           | MEEKER COUNTY                    | 0.4101%                            | 0.3780%                            | 0.0321%                                | 14,529                                 | 4,843  | 9,686  |
| 0186-00           | MILLE LACS COUNTY                | 0.7146%                            | 0.6644%                            | 0.0502%                                | 22,695                                 | 7,565  | 15,130   |
| 0188-00           | MORRISON COUNTY                  | 0.4588%                            | 0.4728%                            | -0.0140%                               | (6,320)                                | (2,107)  | (4,214)  |
| 0190-01           | MOWER COUNTY                     | 0.9289%                            | 0.8899%                            | 0.0390%                                | 17,608                                 | 5,869  | 11,739   |
| 0194-00           | NICOLLET COUNTY                  | 0.4145%                            | 0.3818%                            | 0.0327%                                | 14,785                                 | 4,928  | 9,857  |
| 0196-00           | NOBLES COUNTY                    | 0.5521%                            | 0.5893%                            | -0.0372%                               | (16,801)                               | (5,600)  | (11,200)   |
| 0202-00           | OLMSTED COUNTY                   | 2.8418%                            | 2.8260%                            | 0.0158%                                | 7,153                                  | 2,384  | 4,769  |
| 0206-00           | OTTER TAIL COUNTY                | 0.9489%                            | 0.9459%                            | 0.0030%                                | 1,366                                  | 455  | 910  |
| 0208-00           | PENNINGTON COUNTY REVENUE        | 0.7120%                            | 0.7013%                            | 0.0107%                                | 4,838                                  | 1,613  | 3,225  |
| 0212-00           | PINE COUNTY                      | 0.9249%                            | 0.9524%                            | -0.0275%                               | (12,448)                               | (4,149)  | (8,299)  |
| 0214-00           | PIPESTONE COUNTY                 | 0.2302%                            | 0.2276%                            | 0.0026%                                | 1,160                                  | 387  | 773  |
| 0230-01           | RAMSEY COUNTY                    | 9.3504%                            | 9.9458%                            | -0.5954%                               | (269,150)                              | (89,717)   | (179,433)  |
| 0292-00           | REDWOOD COUNTY                   | 0.3937%                            | 0.3724%                            | 0.0213%                                | 9,644                                  | 3,215  | 6,429  |
| 0296-00           | RENVILLE COUNTY                  | 0.4717%                            | 0.4871%                            | -0.0154%                               | (6,981)                                | (2,327)  | (4,654)  |
| 0298-00           | RICE COUNTY                      | 0.7295%                            | 0.7362%                            | -0.0067%                               | (3,028)                                | (1,009)  | (2,019)  |
| 0304-00           | ROSEAU COUNTY                    | 0.3679%                            | 0.3313%                            | 0.0366%                                | 16,524                                 | 5,508  | 11,016   |
| 0308-00           | ST LOUIS COUNTY                  | 2.2017%                            | 2.0640%                            | 0.1377%                                | 62,255                                 | 20,752   | 41,503   |
| 0318-00           | SCOTT COUNTY                     | 2.3414%                            | 2.2620%                            | 0.0794%                                | 35,913                                 | 11,971   | 23,942   |
| 0320-01           | SHERBURNE COUNTY                 | 4.7470%                            | 4.6677%                            | 0.0793%                                | 35,849                                 | 11,950   | 23,900   |
| 0322-00           | SIBLEY COUNTY                    | 0.3622%                            | 0.3490%                            | 0.0132%                                | 5,974                                  | 1,991  | 3,983  |
| 0324-00           | STEARNS COUNTY                   | 2.4795%                            | 2.5960%                            | -0.1165%                               | (52,676)                               | (17,559)   | (35,117)   |
| 0326-00           | STEELE COUNTY                    | 0.9555%                            | 0.9539%                            | 0.0016%                                | 735                                    | 245  | 490  |
| 0332-00           | SWIFT COUNTY                     | 0.2971%                            | 0.2868%                            | 0.0103%                                | 4,646                                  | 1,549  | 3,097  |
| 0334-00           | TODD COUNTY                      | 0.2794%                            | 0.2763%                            | 0.0031%                                | 1,411                                  | 470  | 941  |
| 0336-00           | TRAVERSE COUNTY                  | 0.2985%                            | 0.2844%                            | 0.0141%                                | 6,354                                  | 2,118  | 4,236  |
| 0338-00           | WABASHA COUNTY                   | 0.4308%                            | 0.4268%                            | 0.0040%                                | 1,824                                  | 608  | 1,216  |
| 0340-00           | WADENA COUNTY                    | 0.2638%                            | 0.2822%                            | -0.0184%                               | (8,308)                                | (2,769)  | (5,539)  |
| 0342-00           | WASECA COUNTY                    | 0.2117%                            | 0.2305%                            | -0.0188%                               | (8,505)                                | (2,835)  | (5,670)  |
| 0344-00           | WASHINGTON COUNTY                | 2.6302%                            | 2.6160%                            | 0.0142%                                | 6,428                                  | 2,143  | 4,285  |
| 0346-00           | WATONWAN COUNTY                  | 0.1694%                            | 0.1570%                            | 0.0124%                                | 5,588                                  | 1,863  | 3,726  |
| 0348-00           | WILKIN COUNTY                    | 0.3226%                            | 0.2982%                            | 0.0244%                                | 11,034                                 | 3,678  | 7,356  |
| 0350-03           | WINONA COUNTY                    | 0.6267%                            | 0.4773%                            | 0.1494%                                | 67,526                                 | 22,509   | 45,017   |
| 0352-01           | WRIGHT COUNTY                    | 2.3640%                            | 2.0715%                            | 0.2925%                                | 132,224                                | 44,075   | 88,149   |
| 0354-00           | YELLOW MEDICINE COUNTY           | 0.3687%                            | 0.4028%                            | -0.0341%                               | (15,417)                               | (5,139)  | (10,278)   |

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FOR THE FISCAL YEARS ENDED JUNE 30, 2024 AND JUNE 30, 2023

| Employer<br>Unit No. | Employer Name                    | 2024<br>Proportional<br>Share<br>Percentage | 2023<br>Proportional<br>Share<br>Percentage | Change in<br>Proportion<br>from 2023 to<br>2024 | Change in NPL<br>Proportion<br>Based on Prior<br>Year Ending<br>NPL Balance | Change in NPL<br>Proportion<br>Amount Amortized<br>to Increase<br>Pension Expense in<br>2024 | Change in NPL<br>Proportion<br>Remaining Deferred<br>Outflows |
|----------------------|----------------------------------|---|---|---|---|--|---|
|                      |                                  |   |   |   |   |  |   |
| 0400-00              | HENNEPIN COUNTY                  | 14.6712%                                    | 15.6462%                                    | -0.9750%  | (440,756)   | (146,919)  | (293,837)   |
| 0760-00              | ARROWHEAD REGIONAL CORRECTIONS   | 2.1455%                                     | 2.1902%                                     | -0.0447%  | (20,204)  | (6,735)  | (13,469)  |
| 0779-00              | NORTHWESTERN JUVENILE CENTER     | 1.1977%                                     | 1.2993%                                     | -0.1016%  | (45,917)  | (15,306)   | (30,611)  |
| 0809-00              | HENNEPIN HEALTHCARE SYSTEM       | 1.4062%                                     | 1.3364%                                     | 0.0698%   | 31,561  | 10,520   | 21,041  |
| 1130-01              | BEMIDJI ISD-31                   | 0.0279%                                     | 0.0357%                                     | -0.0078%  | (3,537)   | (1,179)  | (2,358)   |
| 3498-00              | CITY OF BLOOMINGTON              | 0.0248%                                     | 0.0000%                                     | 0.0248%   | 11,226  | 3,742  | 7,484   |
| 9395-00              | TRI-COUNTY COMMUNITY CORRECTIONS | 1.3511%                                     | 1.2841%                                     | 0.0670%   | 30,304  | 10,101   | 20,203  |
| 9397-49              | PRAIRIE LAKES YOUTH PROGRAMS     | 1.6948%                                     | 1.6921%                                     | 0.0027%   | 1,223   | 408  | 815   |
| 9999-99              | NO-EMPLOYER LISTED - ROUNDING    | 0.0000%                                     | -0.0002%                                    | 0.0002%   | 90  | 30   | 60  |
| TOTAL                |                                  | 100.0000%                                   | 100.0000%                                   | 0.0000%   | \$ (0)  | \$ (0)   | \$ (0)  |