

**PUBLIC EMPLOYEES RETIREMENT
ASSOCIATION OF MINNESOTA**

**SCHEDULE OF EMPLOYER ALLOCATIONS
AND SCHEDULE OF PENSION AMOUNTS BY
EMPLOYER, CURRENT REPORTING PERIOD ONLY**

YEAR ENDED JUNE 30, 2023



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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE OF PENSION
AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN	
SCHEDULE OF EMPLOYER ALLOCATIONS	4
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY	44
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN	
SCHEDULE OF EMPLOYER ALLOCATIONS	140
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY	149
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN	
SCHEDULE OF EMPLOYER ALLOCATIONS	169
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY	171
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY	175

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INDEPENDENT AUDITORS' REPORT

Members of the Board of Trustees
Public Employees Retirement Association of Minnesota

Report on the Audit of the Schedules

Opinions

We have audited:

- the accompanying schedules of employer allocations of the Public Employees Retirement Association of Minnesota's (PERA) General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2023,
- the total for all entities of the columns titled ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer, current reporting period only, of the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2023,
- and the respective related notes

(collectively referred to herein as the "GASB (Governmental Accounting Standards Board) 68 Schedules").

In our opinion, the GASB 68 Schedules referred to above present fairly, in all material respects, the employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of PERA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based the schedules of employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan included in the GASB 68 schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan included in the GASB 68 schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules of employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan included in the GASB 68 schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PERA's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan included in the GASB 68 schedules.

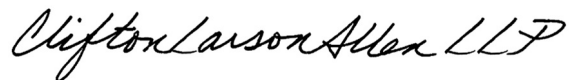
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

The Office of the Legislative Auditor audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of PERA as of and for the year ended June 30, 2023, and their report thereon, dated December 21, 2023, expressed an unmodified opinion on those statements.

Restriction on Use

Our report is intended solely for the information and use of PERA management, members of the Board of Trustees, PERA Plan employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
March 7, 2024

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	AITKIN COUNTY	\$ 905,542	0.1518%
0006-00	ANOKA COUNTY	8,782,314	1.4725%
0008-01	BECKER COUNTY	1,089,015	0.1826%
0010-00	BELTRAMI COUNTY	1,556,646	0.2610%
0012-00	BENTON COUNTY REVENUE	1,005,144	0.1685%
0014-00	BIG STONE COUNTY	272,985	0.0458%
0016-00	BLUE EARTH COUNTY	2,195,908	0.3682%
0018-00	BROWN COUNTY	1,003,526	0.1683%
0020-00	CARLTON COUNTY	1,518,414	0.2546%
0022-00	CARVER COUNTY	3,555,444	0.5961%
0022-09	CARVER COUNTY HISTORICAL SOCIETY	13,462	0.0023%
0024-00	CASS COUNTY	1,065,355	0.1786%
0026-00	CHIPPEWA COUNTY	462,606	0.0776%
0027-00	CHIPPEWA COUNTY SWCD	17,124	0.0029%
0028-00	CCM HEALTH	1,510,983	0.2533%
0030-00	CHISAGO COUNTY	1,559,069	0.2614%
0032-00	CLAY COUNTY	1,930,408	0.3237%
0034-00	CLEARWATER COUNTY	395,661	0.0663%
0038-00	COOK COUNTY	616,198	0.1033%
0038-01	COOK COUNTY HOSPITAL DISTRICT	531,402	0.0891%
0040-00	COTTONWOOD COUNTY	150,982	0.0253%
0040-02	COTTONWOOD COUNTY HIGHWAY	122,220	0.0205%
0042-01	CROW WING COUNTY	1,961,418	0.3289%
0046-00	DAKOTA COUNTY	9,773,091	1.6386%
0046-01	DAKOTA COUNTY AGRICULTURAL SOCIETY	11,381	0.0019%
0048-00	DODGE COUNTY	683,218	0.1146%
0050-00	DOUGLAS COUNTY	1,106,253	0.1855%
0050-01	ALOMERE HEALTH	3,833,767	0.6428%
0051-00	MINNESOTA PRAIRIE COUNTY ALLIANCE	863,802	0.1448%
0052-00	FARIBAULT COUNTY CENTRAL SERVICES	256,767	0.0431%
0054-00	FILLMORE COUNTY	614,674	0.1031%
0056-01	FREEBORN COUNTY	1,323,989	0.2220%
0058-00	GOODHUE COUNTY	1,448,256	0.2428%
0060-00	GRANT COUNTY	210,536	0.0353%
0070-00	TOWNSHIP OF RED ROCK	1,278	0.0002%
0095-00	TOWNSHIP OF ROCK LAKE	931	0.0002%
0124-00	TOWNSHIP OF SANDSTONE	2,586	0.0004%
0138-00	HOUSTON COUNTY	551,961	0.0925%
0139-00	TOWNSHIP OF SHAFER	4,335	0.0007%
0140-00	HUBBARD COUNTY	813,881	0.1365%
0141-00	HERITAGE LIVING CENTER (PARK RAPIDS)	194,398	0.0326%
0142-00	ISANTI COUNTY	1,084,008	0.1818%
0144-00	ITASCA COUNTY	1,831,167	0.3070%
0144-02	GRAND VILLAGE	392,411	0.0658%
0148-00	JACKSON COUNTY	357,676	0.0600%
0150-00	KANABEC COUNTY REVENUE	697,331	0.1169%
0151-00	TOWNSHIP OF SHELL ROCK	743	0.0001%
0152-00	KANDIYOHI COUNTY	1,750,302	0.2935%
0156-00	KITTSOON COUNTY	271,767	0.0456%
0158-00	KOOCHICHING COUNTY	567,927	0.0952%
0160-00	LAC QUI PARLE COUNTY AUDITOR	278,351	0.0467%
0162-00	LAKE COUNTY	522,433	0.0876%
0164-01	LAKE OF THE WOODS COUNTY	283,653	0.0476%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0164-04	LAKE OF THE WOODS SWCD	\$ 13,404	0.0022%
0166-00	LE SUEUR COUNTY	950,634	0.1594%
0166-01	LE SUEUR SOIL & WATER CONSERVATION DIST	25,393	0.0043%
0168-00	LINCOLN COUNTY	186,601	0.0313%
0172-00	LYON COUNTY	419,331	0.0703%
0172-06	LYON COUNTY HISTORICAL SOCIETY	4,417	0.0007%
0176-00	MAHNOMEN COUNTY	249,878	0.0419%
0178-00	MARSHALL COUNTY	452,651	0.0759%
0180-00	MARTIN COUNTY	310,058	0.0520%
0180-02	MARTIN COUNTY HIGHWAY	136,067	0.0228%
0181-00	MC LEOD COUNTY	1,079,571	0.1810%
0182-00	MEEKER COUNTY	774,343	0.1298%
0184-00	MEEKER MEMORIAL HOSPITAL	1,101,208	0.1846%
0186-00	MILLE LACS COUNTY	803,532	0.1347%
0188-00	MORRISON COUNTY	1,119,648	0.1877%
0190-00	AITKIN ITASCA KOOCHICHING COMM HEALTH	5,441	0.0009%
0190-01	MOWER COUNTY	1,188,229	0.1992%
0192-00	MURRAY COUNTY	287,759	0.0482%
0192-02	MURRAY COUNTY MEMORIAL HOSPITAL	493,901	0.0828%
0194-00	NICOLLET COUNTY	1,159,792	0.1945%
0194-02	NICOLLET COUNTY HISTORICAL SOCIETY	6,424	0.0011%
0196-00	NOBLES COUNTY	670,036	0.1123%
0198-00	NORMAN COUNTY	330,240	0.0554%
0202-00	OLMSTED COUNTY	6,569,089	1.1014%
0205-00	EAST RANGE ACADEMY	55,440	0.0093%
0206-00	OTTER TAIL COUNTY	2,086,406	0.3498%
0208-00	PENNINGTON COUNTY REVENUE	410,640	0.0689%
0212-00	PINE COUNTY	948,189	0.1590%
0214-00	PIPESTONE COUNTY	250,513	0.0420%
0214-01	PIPESTONE COUNTY MEDICAL CENTER	965,230	0.1618%
0216-00	POLK COUNTY	1,356,853	0.2275%
0218-00	POPE COUNTY	294,760	0.0494%
0230-01	RAMSEY COUNTY	19,247,570	3.2272%
0233-00	TOWNSHIP OF FAXON	1,350	0.0002%
0234-00	TOWNSHIP OF FEATHERSTONE	246	0.0000%
0255-00	TOWNSHIP OF FOSTER	464	0.0001%
0264-00	TOWNSHIP OF FROHN	2,329	0.0004%
0266-00	TOWNSHIP OF GALENA	248	0.0000%
0284-00	TOWNSHIP OF GOODLAND	1,203	0.0002%
0290-00	RED LAKE COUNTY	211,675	0.0355%
0292-00	REDWOOD COUNTY	389,712	0.0653%
0296-00	RENVILLE COUNTY	736,778	0.1235%
0298-00	RICE COUNTY	2,024,086	0.3394%
0302-00	ROCK COUNTY	268,363	0.0450%
0302-01	ROCK NOBLES COMMUNITY CORRECTIONS	50,169	0.0084%
0304-00	ROSEAU COUNTY	531,458	0.0891%
0308-00	ST LOUIS COUNTY	7,611,165	1.2761%
0308-01	ST LOUIS COUNTY ENVIRONMENTAL SERVICES	122,043	0.0205%
0308-02	ST LOUIS COUNTY COURTS	54,948	0.0092%
0318-00	SCOTT COUNTY	4,036,926	0.6769%
0320-01	SHERBURNE COUNTY	2,803,848	0.4701%
0322-00	SIBLEY COUNTY	647,468	0.1086%
0322-04	SIBLEY COUNTY LIBRARY	9,268	0.0016%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0324-00	STEARNS COUNTY	\$ 4,368,696	0.7325%
0326-00	STEELE COUNTY	802,533	0.1346%
0328-00	STEVENS COUNTY	436,653	0.0732%
0328-05	STEVENS COUNTY HRA	6,262	0.0010%
0330-00	SWIFT COUNTY BENSON HOSPITAL	1,287	0.0002%
0332-00	SWIFT COUNTY	477,410	0.0800%
0332-01	SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S	117,147	0.0196%
0334-00	TODD COUNTY	981,947	0.1646%
0336-00	TRAVERSE COUNTY	232,575	0.0390%
0338-00	WABASHA COUNTY	638,451	0.1070%
0340-00	WADENA COUNTY	611,995	0.1026%
0342-00	WASECA COUNTY	504,428	0.0846%
0342-01	WASECA-LE SUEUR REGIONAL LIBRARY	48,532	0.0081%
0343-00	TOWNSHIP OF ENTERPRISE	1,021	0.0002%
0344-00	WASHINGTON COUNTY	6,205,854	1.0405%
0344-02	SO WASHINGTON CO TELECOM COMM	42,275	0.0071%
0346-00	WATONWAN COUNTY	522,215	0.0876%
0348-00	WILKIN COUNTY	373,228	0.0626%
0350-03	WINONA COUNTY	1,251,620	0.2099%
0352-01	WRIGHT COUNTY	3,315,847	0.5560%
0354-00	YELLOW MEDICINE COUNTY	445,484	0.0747%
0355-00	TOWNSHIP OF ECKLES	1,952	0.0003%
0358-00	TOWNSHIP OF EDEN	446	0.0001%
0380-00	TOWNSHIP OF HARTLAND	637	0.0001%
0383-00	TOWNSHIP OF HASSAN VALLEY	344	0.0001%
0397-00	TOWNSHIP OF ST GEORGE	786	0.0001%
0400-00	HENNEPIN COUNTY	48,911,801	8.2009%
0441-00	TOWNSHIP OF ST WENDEL	815	0.0001%
0443-00	TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY	798	0.0001%
0456-00	CITY OF TAMARACK	2,037	0.0003%
0465-00	TOWNSHIP OF TEN LAKE	2,285	0.0004%
0470-00	HOPE COMMUNITY ACADEMY	105,872	0.0178%
0478-00	TOWNSHIP OF TOFTE	2,756	0.0005%
0481-00	TOWNSHIP OF TORDENSKJOLD	878	0.0001%
0494-00	TOWNSHIP OF UDOLPHO	2,112	0.0004%
0512-00	TOWNSHIP OF HOLMES CITY	3,983	0.0007%
0542-00	TOWNSHIP OF HUNTER	746	0.0001%
0563-00	TOWNSHIP OF INDIAN LAKE	308	0.0001%
0565-00	TOWNSHIP OF IOSCO	322	0.0001%
0570-00	TOWNSHIP OF WHEELING	2,171	0.0004%
0571-00	TOWN OF WHITE BEAR LAKE- POPE COUNTY	505	0.0001%
0583-00	TOWNSHIP OF WILSON -- CASS CO	2,059	0.0003%
0584-00	TOWNSHIP OF WILTON	582	0.0001%
0596-00	TOWNSHIP OF WORTHINGTON	880	0.0001%
0612-00	WATERSHED HIGH SCHOOL	7,291	0.0012%
0645-00	TOWNSHIP OF LAKE EUNICE	1,039	0.0002%
0648-00	TOWNSHIP OF LAKE HENRY	133	0.0000%
0655-00	TOWNSHIP OF LAKE PRAIRIE	443	0.0001%
0668-00	TOWNSHIP OF LANGHEI	1,239	0.0002%
0670-00	TOWNSHIP OF LANSING	8,766	0.0015%
0697-00	TOWNSHIP OF LIBERTY-POLK COUNTY	820	0.0001%
0715-00	TOWNSHIP OF LONDON	82	0.0000%
0722-00	TOWNSHIP OF LOWVILLE	701	0.0001%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0724-00	TOWNSHIP OF LUND	\$ 904	0.0002%
0732-00	NORTH SHORE COMMUNITY SCHOOL	42,349	0.0071%
0733-00	DISCOVERY PUBLIC SCHOOL FARIBAULT	9,390	0.0016%
0734-00	HARBOR CITY INTERNATIONAL CHARTER SCHOOL	34,847	0.0058%
0738-00	BLUE SKY CHARTER SCHOOL	40,384	0.0068%
0743-00	TRIO WOLF CREEK DISTANCE LEARNING PROG	9,181	0.0015%
0746-00	LAKE JOHANNA FIRE DEPARTMENT	6,240	0.0010%
0749-00	STEARNS BENTON EMPLOYMENT TRAINING COUNC	105,999	0.0178%
0750-00	MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ	84,289	0.0141%
0751-00	DULUTH AIRPORT AUTHORITY	133,519	0.0224%
0755-00	SOUTH CENTRAL EMS JPB	9,025	0.0015%
0757-00	SPIRIT MOUNTAIN RECREATIONAL AUTHORITY	157,514	0.0264%
0759-00	LAKES AREA POLICE	8,505	0.0014%
0760-00	ARROWHEAD REGIONAL CORRECTIONS	749,207	0.1256%
0761-00	CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD	34,384	0.0058%
0762-00	ELLENDALE AMBULANCE SERVICE	1,075	0.0002%
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	220	0.0000%
0769-00	AFSCME COUNCIL 5	7,932	0.0013%
0770-00	BEMIDJI-BELTRAMI AIRPORTS COMMISSION	25,276	0.0042%
0771-00	ACHIEVE SERVICES INCORPORATED	43,847	0.0074%
0773-00	SHELL ROCK RIVER WATERSHED DISTRICT	25,801	0.0043%
0775-00	I 494 CORRIDOR COMMISSION	23,835	0.0040%
0779-00	NORTHWESTERN JUVENILE CENTER	37,565	0.0063%
0781-00	LAKEVILLE ARENAS	25,486	0.0043%
0786-00	FARIBAULT CO SOIL & WATER CONSERVATION	18,761	0.0031%
0787-00	FILLMORE CO SOIL & WATER CONSERVATION	28,560	0.0048%
0791-00	MURRAY CO SOIL & WATER CONSERVATION DIST	14,341	0.0024%
0795-00	ROOT RIVER SOIL & WATER CONSERVATION DIS	19,345	0.0032%
0796-00	WASECA CO SOIL & WATER CONSERVATION DIST	12,577	0.0021%
0800-00	PINE RIVER AREA SANITARY DISTRICT	16,984	0.0028%
0805-00	DAKOTA COMMUNICATIONS CENTER	418,831	0.0702%
0808-00	MIDDLE FORK CROW RIVER WATERSHED DIST	15,287	0.0026%
0809-00	HENNEPIN HEALTHCARE SYSTEM	30,665,380	5.1416%
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	4,204	0.0007%
0817-00	SOUTH METRO FIRE DISTRICT	6,029	0.0010%
0821-00	FOREST LAKE CABLE COMMISSION	6,754	0.0011%
0822-00	LIONSGATE ACADEMY	379,079	0.0636%
0828-00	INFINITY MINNESOTA'S DIGITAL ACADEMY	9,670	0.0016%
0833-00	LAKEVIEW CEMETERY ASSOCIATION	7,626	0.0013%
0841-00	CLOQUET AREA FIRE DISTRICT	4,193	0.0007%
0842-00	NORTHWEST REGIONAL LIBRARY	50,750	0.0085%
0843-00	REGION 4 ADULT MENTAL HEALTH CONSORTIUM	53,828	0.0090%
0844-00	TRI-CITY CABLE TV	4,701	0.0008%
0854-00	SOUTHWEST MINNESOTA BROADBAND SERVICES	42,658	0.0072%
0855-00	BEMIDJI RURAL ANIMAL CONTROL ORG	1,599	0.0003%
0857-00	GEMS SANITARY DISTRICT	108	0.0000%
0870-00	HAWK CREEK WATERSHED PROJECT	15,523	0.0026%
0872-00	PRAIRIE LAKES MUNICIPAL SOLID WASTE	157,056	0.0263%
0880-00	SOUTHERN PLAINS EDUCATION CO-OP	82,792	0.0139%
0882-00	POMME DE TERRE RIVER ASSOCIATION	4,803	0.0008%
0883-00	METROPOLITAN EMERGENCY SERVICES BOARD	54,927	0.0092%
0885-00	ARROWHEAD HEALTH ALLIANCE	12,489	0.0021%
0886-00	DES MOINES VALLEY HEALTH & HUMAN SRVCS	392,539	0.0658%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0887-00	JACKSON COUNTY FAMILY SERVICES NETWORK	\$ 11,957	0.0020%
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	3,308	0.0006%
0889-00	WRIGHT COUNTY SOIL & WATER DISTRICT	41,350	0.0069%
0891-00	WRIGHT COUNTY HISTORICAL SOCIETY	14,523	0.0024%
0894-00	SOUTHWEST PRAIRIE TECH SERVICE AREA	19,110	0.0032%
0895-00	JACKSON FIRE AND AMBULANCE SERVICE	(1,667)	-0.0003%
0896-00	NORTHFIELD AREA FIRE AND RESCUE	5,480	0.0009%
0897-00	EAST RANGE PUBLIC SAFETY BOARD	3,085	0.0005%
0899-00	HORIZON PUBLIC HEALTH	417,147	0.0699%
0902-00	FARIBAULT- MARTIN COUNTY TRANSIT BOARD	46,001	0.0077%
0904-00	POPE DOUGLAS SOLID WASTE MANAGEMENT	271,122	0.0455%
0905-00	MN RIVER AREA AGENCY ON AGING	67,995	0.0114%
0907-00	EAST CENTRAL SOLID WASTE COMMISSION	93,977	0.0158%
0908-00	SUPPORTING HANDS NURSE-FAMILY PARTNERSHI	73,953	0.0124%
0909-00	SOUTHEASTERN EMERGENCY MEDICAL SERVICES	11,355	0.0019%
0910-00	LAKE WASHINGTON SANITARY DISTRICT	7,022	0.0012%
0919-00	CENTRAL IRON RANGE SANITARY SEWER DISTRI	17,607	0.0030%
0920-00	MUNICIPAL BUILDING COMMISSION	467,120	0.0783%
0921-00	NORTH STAR MANOR	237,776	0.0399%
0922-00	MEEKER	35,628	0.0060%
0925-00	6W COMMUNITY CORRECTIONS	95,222	0.0160%
0927-00	YOUTH COORDINATING BOARD MPLS	41,640	0.0070%
0929-00	BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH	1,019	0.0002%
0930-00	LINCOLN PIPESTONE RURAL WATER	89,204	0.0150%
0931-00	COUNTIES PROVIDING TECHNOLOGIES	106,403	0.0178%
0935-00	OLMSTED COUNTY LAW LIBRARY	6,001	0.0010%
0938-00	MINNESOTA COUNTIES INFORMATION SYSTEMS	71,229	0.0119%
0940-00	WESTERN PRAIRIE HUMAN SERVICES AGENCY	282,213	0.0473%
0942-00	CRIMINAL JUSTICE NETWORK	34,020	0.0057%
0943-00	ST CLOUD REGIONAL AIRPORT	38,774	0.0065%
1001-00	HMONG ACADEMY CHARTER SCHOOL	294,880	0.0494%
1002-00	ADA-BORUP-WEST	126,685	0.0212%
1005-00	GREAT EXPECTATIONS SCHOOL	36,980	0.0062%
1006-00	ADRIAN ISD-511	82,897	0.0139%
1007-00	URBAN ACADEMY CHARTER SCHOOL	92,982	0.0156%
1008-00	MINNESOTA INTERNSHIP CENTER	126,887	0.0213%
1009-00	NOVA CLASSICAL ACADEMY	118,828	0.0199%
1011-00	NEW CITY CHARTER SCHOOL	37,422	0.0063%
1012-00	AITKIN ISD-001	197,668	0.0331%
1013-00	VOYAGEURS EXPEDITIONARY HIGH SCHOOL	19,997	0.0034%
1015-00	PALADIN ACADEMY/CAREER & TECHNICAL HIGH	83,751	0.0140%
1016-00	ALBANY ISD-745	257,205	0.0431%
1018-00	ALBERT LEA ISD-241	511,929	0.0858%
1020-00	NORTHLAND LEARNING CENTER	82,760	0.0139%
1021-00	EAGLE RIDGE ACADEMY CHARTER SCHOOL	118,602	0.0199%
1022-00	ALDEN-CONGER ISD-242	50,970	0.0085%
1023-00	ST PAUL CONSERVATORY PERFORMING ARTISTS	19,771	0.0033%
1024-00	ALEXANDRIA ISD-206	824,582	0.1383%
1026-00	MAIN ST SCHOOL OF PERFORMING ARTS	20,439	0.0034%
1028-00	BEACON ACADEMY	89,470	0.0150%
1029-00	SPERO ACADEMY	240,258	0.0403%
1034-00	ANNANDALE ISD-876	298,130	0.0500%
1035-00	ST CROIX PREPARATORY ACADEMY	184,423	0.0309%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1036-00	ST FRANCIS ISD-15	\$ 752,556	0.1262%
1037-00	TREKNORTH HIGH SCHOOL	33,018	0.0055%
1038-00	PACT CHARTER ISD - 4008	94,885	0.0159%
1040-00	ANOKA-HENNEPIN ISD-11	6,061,018	1.0162%
1041-00	LIFE PREP ACADEMY	36,642	0.0061%
1043-00	PRAIRIE SEEDS ACADEMY	184,287	0.0309%
1044-00	GREAT RIVER SCHOOL	156,451	0.0262%
1045-00	UBAH MEDICAL ACADEMY	41,771	0.0070%
1047-00	METRO SCHOOLS	276,170	0.0463%
1048-00	AVALON SCHOOL	23,246	0.0039%
1051-00	FACE TO FACE ACADEMY	9,225	0.0015%
1053-00	LAKES INTERNATIONAL LANGUAGE ACADEMY	223,519	0.0375%
1055-00	AUGSBURG ACADEMY FOR HEALTH CAREERS	35,648	0.0060%
1058-00	SIBLEY EAST ISD-2310	118,840	0.0199%
1059-00	RIVER BEND ISD-6049	50,770	0.0085%
1060-00	BIRCH GROVE COMMUNITY SCHOOL	13,096	0.0022%
1061-00	KALEIDOSCOPE CHARTER SCHOOL	54,472	0.0091%
1062-00	ASHBY ISD-261	55,321	0.0093%
1063-00	SWAN RIVER MONTESSORI CHARTER SCHOOL	31,928	0.0054%
1065-00	MINNESOTA ONLINE HIGH SCHOOL	16,463	0.0028%
1066-00	ATWATER/COSMOS/GROVE CITY ISD-2396	148,330	0.0249%
1067-00	TWIN CITIES GERMAN IMMERSION SCHOOL	114,465	0.0192%
1069-00	YINGHUA ACADEMY	116,231	0.0195%
1070-00	MESABI EAST	207,297	0.0348%
1072-00	AUSTIN ISD-492	883,243	0.1481%
1077-00	ROCHESTER MATH AND SCIENCE ACADEMY	146,172	0.0245%
1079-00	MIDWAY STAR ACADEMY	121,382	0.0204%
1080-00	BADGER ISD-676	54,220	0.0091%
1081-00	LOVE WORKS ACADEMY VISUAL & PERFORM ARTS	42,992	0.0072%
1082-00	COLLEGE PREP ELEMENTARY	43,456	0.0073%
1083-00	STRIDE ACADEMY	52,993	0.0089%
1084-00	BAGLEY ISD-162	174,559	0.0293%
1088-00	BARNESVILLE ISD-146	138,381	0.0232%
1090-00	BARNUM ISD-91	106,244	0.0178%
1091-00	GREEN ISLE COMMUNITY SCHOOL	6,309	0.0011%
1092-00	WEST CENTRAL AREA SCHOOLS ISD 2342	113,767	0.0191%
1094-00	NEW MILLENNIUM ACADEMY	199,873	0.0335%
1098-00	BATTLE LAKE ISD-542	79,263	0.0133%
1099-00	PLAINVIEW-ELGIN-MILLVILLE SCHOOLS	116,244	0.0195%
1101-00	RUSSEL	80,523	0.0135%
1103-00	TWIN CITIES ACADEMY	96,538	0.0162%
1104-00	HIAWATHA LEADERSHIP ACADEMY	322,998	0.0542%
1105-00	INTERNATIONAL SPANISH LANGUAGE ACADEMY	61,655	0.0103%
1108-00	NOBLE ACADEMY	41,557	0.0070%
1110-00	COMMUNITY SCHOOL OF EXCELLENCE	185,701	0.0311%
1114-00	BECKER ISD-726	451,444	0.0757%
1115-00	GLACIAL HILLS ELEMENTARY	16,124	0.0027%
1116-00	CLARKFIELD AREA CHARTER SCHOOL	761	0.0001%
1118-10	BELGRADE/BROOTEN ISD-2364	118,123	0.0198%
1119-00	LINCOLN INTERNATIONAL CHARTER SCHOOL	18,279	0.0031%
1120-00	BELLE PLAINE ISD-716	182,027	0.0305%
1121-00	TEAM ACADEMY	18,505	0.0031%
1123-00	LAURA JEFFREY ACADEMY	15,012	0.0025%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1126-00	DA VINCI ACADEMY OF ARTS AND SCIENCE	\$ 134,109	0.0225%
1127-00	GLOBAL ACADEMY	74,423	0.0125%
1129-00	ITASCA AREA SCHOOLS COLLABORATIVE	152,688	0.0256%
1130-00	ASPEN ACADEMY	72,064	0.0121%
1130-01	BEMIDJI ISD-31	1,119,144	0.1876%
1133-00	COLOGNE CHARTER SCHOOL	97,138	0.0163%
1134-00	LEGACY OF DR. JOSIE R JOHNSON MONTESSORI	77,534	0.0130%
1135-00	KIPP STAND ACADEMY	198,345	0.0333%
1136-00	BEST ACADEMY	257,022	0.0431%
1139-00	ACADEMIC ARTS HIGH SCHOOL	31,837	0.0053%
1140-00	BENSON ISD-777	213,329	0.0358%
1141-00	OSHKI OGIMAAG CHARTER SCHOOL	6,370	0.0011%
1142-00	CANNON RIVER STEM SCHOOL	49,819	0.0084%
1144-00	BERTHA-HEWITT ISD-786	102,405	0.0172%
1146-00	BIG LAKE ISD-727	536,988	0.0900%
1150-00	CORNERSTONE MONTESSORI ELEMENTARY SCHOOL	52,380	0.0088%
1151-00	DISCOVERY WOODS SCHOOL	19,214	0.0032%
1152-00	B.O.L.D.-2534	76,073	0.0128%
1153-00	PARNASSUS PREPARATORY SCHOOL	83,003	0.0139%
1154-00	ROCHESTER STEM ACADEMY	26,070	0.0044%
1157-00	STEP ACADEMY ISD 4200	100,712	0.0169%
1158-00	BLACKDUCK ISD-32	146,778	0.0246%
1159-00	TRI CITY UNITED ISD 2905	228,671	0.0383%
1162-00	HENNEPIN ELEMENTARY SCHOOL	87,794	0.0147%
1163-00	NASHA SHKOLA CHARTER SCHOOL	16,022	0.0027%
1164-00	BLOOMING PRAIRIE ISD-756	60,159	0.0101%
1166-00	BLOOMINGTON ISD- 271	2,426,174	0.4068%
1167-00	UPPER MISSISSIPPI ACADEMY	41,854	0.0070%
1171-00	PRODEO ACADEMY	307,720	0.0516%
1175-00	ROUND LAKE-BREWSTER SCHOOL DISTRICT	38,160	0.0064%
1176-00	VENTURE ACADEMY CHARTER SCHOOL	101,928	0.0171%
1177-00	BRANDON-EVANSVILLE PUBLIC SCHOOLS	66,925	0.0112%
1178-00	BLUE EARTH-WINNEBAGO ISD-2860	190,158	0.0319%
1179-00	RED LAKE COUNTY CENTRAL SCHOOL	87,978	0.0148%
1180-00	BDOTE LEARNING CENTER	71,098	0.0119%
1181-00	NORTHEAST COLLEGE PREP CHARTER SCHOOL	87,789	0.0147%
1182-00	ART AND SCIENCE ACADEMY	44,941	0.0075%
1183-00	ST CLOUD MATH AND SCIENCE ACADEMY	58,192	0.0098%
1185-00	WOODBURY LEADERSHIP ACADEMY	41,938	0.0070%
1186-00	STAR OF THE NORTH ACADEMY	36,948	0.0062%
1187-00	UNIVERSAL ACADEMY CHARTER SCHOOL	85,192	0.0143%
1188-00	BRAHAM ISD-314	111,557	0.0187%
1189-00	SEJONG ACADEMY	47,437	0.0080%
1190-00	SKYLINE MATH & SCIENCE ACADEMY	79,928	0.0134%
1190-03	BRAINERD ISD-181	1,034,013	0.1734%
1192-00	MINNESOTA MATH AND SCIENCE ACADEMY	63,505	0.0106%
1193-00	TESFA INTERNATIONAL SCHOOL	34,353	0.0058%
1196-00	BRECKENRIDGE ISD-846	138,438	0.0232%
1197-00	AGAMIM CLASSICAL ACADEMY	50,947	0.0085%
1199-00	ROCHESTER BEACON ACADEMY	32,397	0.0054%
1203-00	BROOKLYN CENTER ISD-286	491,114	0.0823%
1204-00	CAREER PATHWAYS	11,367	0.0019%
1206-00	SUCCESS ACADEMY	56,628	0.0095%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1208-00	BROWERVILLE ISD-787	\$ 95,155	0.0160%
1210-00	MINNESOTA EARLY LEARNING ACADEMY	25,152	0.0042%
1212-00	BROWNS VALLEY ISD-801	28,883	0.0048%
1214-00	NORTH METRO FLEX ACADEMY	29,703	0.0050%
1216-00	TECHNICAL ACADEMIES OF MN	58,477	0.0098%
1219-00	DISCOVERY CHARTER SCHOOL	23,595	0.0040%
1220-00	ATHLOS ACADEMY ST. CLOUD	111,448	0.0187%
1222-00	BUFFALO ISD - 877	784,917	0.1316%
1223-00	NEW CENTURY SCHOOL	108,261	0.0182%
1228-00	PHOENIX ACADEMY NORTH BRANCH	23,574	0.0040%
1229-00	DISTRICT 191	1,530,632	0.2566%
1230-00	BUTTERFIELD ISD-836	39,425	0.0066%
1232-00	BYRON ISD-531	297,858	0.0499%
1233-00	MARINE AREA COMMUNITY SCHOOL	33,665	0.0056%
1234-00	CALEDONIA ISD-299	125,236	0.0210%
1236-00	CAMBRIDGE-ISANTI ISD-911	1,025,198	0.1719%
1238-00	CAMPBELL TINTAH ISD-852	26,250	0.0044%
1240-00	CANBY ISD-891	86,194	0.0145%
1243-00	AURORA WAASAKONE COMMUNITY OF LEARNERS	35,061	0.0059%
1244-00	CANNON FALLS ISD-252	140,246	0.0235%
1246-00	ASPIRE ACADEMY CHARTER SCHOOL	16,660	0.0028%
1250-00	CARLTON ISD-93	64,771	0.0109%
1258-00	CASS LAKE ISD-115	293,161	0.0492%
1262-00	WORLD LEARNER CHARTER ISD-4016	24,687	0.0041%
1264-10	EASTERN CARVER COUNTY SCHOOLS ISD-112	1,906,925	0.3197%
1266-00	CHATFIELD ISD-227	153,659	0.0258%
1270-00	CHISHOLM ISD-695	139,170	0.0233%
1273-00	ALBERTA-CHOKIO ISD-771	26,979	0.0045%
1274-00	CENTENNIAL ISD-12	1,003,384	0.1682%
1276-00	MAC CRAY ISD 2180	144,598	0.0242%
1288-00	CLEARBROOK/GONVICK ISD-2311	83,418	0.0140%
1294-00	CLEVELAND ISD-391	87,492	0.0147%
1296-00	CLIMAX ISD-592	32,115	0.0054%
1298-00	CLINTON-GRACEVILLE-BEARDSLEY ISD-2888	67,330	0.0113%
1300-00	CLOQUET ISD-94	469,913	0.0788%
1305-01	ROCORI ISD-750	371,889	0.0624%
1306-00	GREENWAY ISD-316	195,551	0.0328%
1308-00	COLUMBIA HEIGHTS ISD-13	527,298	0.0884%
1310-00	COMFREY ISD-81	27,455	0.0046%
1318-00	LAKEVIEW ISD-2167	100,903	0.0169%
1322-00	CROMWELL ISD-95	50,835	0.0085%
1323-01	CROOKSTON ISD-593	232,461	0.0390%
1324-00	CROSBY IRONTON ISD-182	132,683	0.0222%
1333-00	DAKOTA COUNTY INTERMEDIATE DIST 917	658,409	0.1104%
1344-00	COKATO-DASSEL ISD-466	299,375	0.0502%
1348-01	BOYD-DAWSON ISD-378	132,752	0.0223%
1354-00	DEER RIVER ISD-317	226,164	0.0379%
1362-01	DELANO ISD-879	329,204	0.0552%
1366-01	DETROIT LAKES ISD-22	437,622	0.0734%
1372-00	DILWORTH-GLYNDON-FELTON ISD-2164	210,295	0.0353%
1374-00	CLAREMONT/DODGE CNTR/CONCOR ISD-2125	128,826	0.0216%
1382-02	DULUTH ISD-709	1,442,444	0.2419%
1384-00	DULUTH PUBLIC SCHOOLS ACADEMY	206,761	0.0347%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1390-01	EAST GRAND FORKS ISD-595	\$ 314,681	0.0528%
1398-00	EDEN PRAIRIE ISD-272	2,080,618	0.3489%
1400-00	EDEN VALLEY-WATKINS ISD 463	121,296	0.0203%
1402-00	EDGERTON ISD-581	59,985	0.0101%
1404-00	EDINA ISD-273	1,827,808	0.3065%
1414-01	ELK RIVER ISD-728	2,095,912	0.3514%
1420-00	ELLSWORTH ISD-514	25,573	0.0043%
1424-00	ELY ISD-696	111,402	0.0187%
1438-00	ESKO ISD-99	129,221	0.0217%
1446-00	DOVER-EYOTA ISD-533	147,630	0.0248%
1450-00	FAIRMONT AREA SCHOOLS	289,950	0.0486%
1452-00	FARIBAULT ISD-656	659,809	0.1106%
1454-20	FARMINGTON ISD-192	838,346	0.1406%
1460-00	FERGUS FALLS ISD-544	387,077	0.0649%
1462-00	FERTILE ISD-599	85,229	0.0143%
1468-00	FISHER PUBLIC SCHOOL	64,756	0.0109%
1470-00	FLOODWOOD ISD-698	34,280	0.0057%
1474-00	FOLEY ISD-51	329,892	0.0553%
1476-00	FOREST LAKE AREA SCHOOLS	1,120,640	0.1879%
1480-00	FOSSTON ISD-601	120,823	0.0203%
1486-01	FRAZEE-VERGAS ISD-23	138,088	0.0232%
1494-00	FRIDLEY ISD-14	556,476	0.0933%
1498-00	FULDA ISD-505	64,235	0.0108%
1510-00	GFW ISD-2365	101,296	0.0170%
1514-00	GLENCOE/SILVER LAKE ISD-2859	201,000	0.0337%
1518-00	GLENVILLE-EMMONS ISD-2886	40,940	0.0069%
1528-00	GOODHUE ISD 253	86,250	0.0145%
1529-00	GOODHUE COUNTY EDUCATION DISTRICT ISD 60	109,454	0.0184%
1532-00	GOODRIDGE ISD-561	65,277	0.0109%
1536-00	E CHAIN-GRANADA HUNTLEY ISD-2536	55,956	0.0094%
1538-00	COOK COUNTY-ISD 166	115,503	0.0194%
1540-00	GRAND MEADOW ISD-495	78,873	0.0132%
1541-00	GRAND RAPIDS ISD-318	672,450	0.1127%
1542-00	YELLOW MEDICINE EASTSCHOOLS ISD-2190	112,314	0.0188%
1544-00	GREENBUSH/MIDDLE RIVER ISD-2683	58,698	0.0098%
1552-00	GRYGLA ISD-447	50,039	0.0084%
1558-00	KITTSOON CENTRAL ISD-2171	53,871	0.0090%
1564-00	HANCOCK ISD-768	63,094	0.0106%
1572-00	HARMONY/PRESTON/FOUNTAIN ISD-2198	118,624	0.0199%
1574-00	HASTINGS ISD-200	561,034	0.0941%
1576-00	HAWLEY ISD-150	116,378	0.0195%
1578-00	HAYFIELD ISD-203	69,470	0.0116%
1582-00	BUFFALO LAKE-HECTOR ISD-2159	63,886	0.0107%
1586-00	HENDRICKS ISD-402	28,180	0.0047%
1591-00	INTERMEDIATE DISTRICT-287	1,410,166	0.2364%
1594-00	HENNING ISD-545	63,071	0.0106%
1598-00	HERMAN ISD-264	19,256	0.0032%
1600-00	HERMANTOWN ISD-700	314,770	0.0528%
1602-00	HERON LAKE-OKABENA ISD-330	50,359	0.0084%
1604-00	HIAWATHA VALLEY ISD-6013	68,924	0.0116%
1606-00	HIBBING ISD-701	357,696	0.0600%
1608-00	HILL CITY ISD-2	45,022	0.0075%
1612-00	HILLS BEAVER CREEK ISD-671	62,078	0.0104%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1614-20	HINCKLEY/FINLAYSON ISD-2165	\$ 205,433	0.0344%
1622-00	HOLDINGFORD ISD-738	166,864	0.0280%
1632-10	HOPKINS ISD-270	1,635,500	0.2742%
1634-00	HOUSTON ISD-294	103,448	0.0173%
1636-00	HOWARD LAKE-WAVERLY-WINSTED ISD - 2687	201,668	0.0338%
1648-00	HUTCHINSON ISD-423	443,179	0.0743%
1649-00	INTERNATIONAL FALLS ISD-361	199,820	0.0335%
1651-00	INVER GROVE HEIGHTS ISD-199	601,745	0.1009%
1652-00	ISLE ISD-473	103,420	0.0173%
1656-00	IVANHOE ISD-403	12,862	0.0022%
1658-00	JACKSON COUNTY CENTRAL ISD-2895	165,988	0.0278%
1662-00	JANESVILLE/WALDORF/PEMBERTON ISD-2835	101,486	0.0170%
1668-00	JORDAN ISD-717	259,407	0.0435%
1678-00	TRI-COUNTY SCHOOLS ISD-2358	49,255	0.0083%
1680-00	KASSON-MANTORVILLE ISD-204	352,654	0.0591%
1682-00	KELLIHER ISD-36	115,893	0.0194%
1690-00	KENYON-WANAMINGO ISD-2172	112,889	0.0189%
1692-00	KERKHOVEN-MURDOCK-SUNBURG ISD-775	114,536	0.0192%
1696-00	KIMBALL ISD-739	116,051	0.0195%
1700-00	LITTLEFORK- BIG FALLS ISD-362	60,901	0.0102%
1702-00	SOUTH KOOCHICHING COUNTY ISD-363	70,070	0.0117%
1704-00	LA CRESCENT ISD-300	137,540	0.0231%
1708-00	LAKE COUNTY ISD-381	234,195	0.0393%
1710-00	LAKE BENTON ISD-404	17,694	0.0030%
1714-00	LAKE CITY ISD-813	127,858	0.0214%
1716-00	LAKE CRYSTAL WELLCOME MEMORIAL	140,168	0.0235%
1725-00	LAKE PARK-AUDUBON ISD-2889	115,637	0.0194%
1727-00	LAKE OF THE WOODS ISD-390	117,171	0.0196%
1730-00	LAKEVILLE ISD-194	1,978,543	0.3317%
1734-00	RED ROCK CENTRAL ISD-2884	60,627	0.0102%
1736-00	LANCASTER ISD-356	41,558	0.0070%
1740-01	LANESBORO ISD-229	88,142	0.0148%
1742-00	LAPORTE ISD-306	62,804	0.0105%
1746-00	LEROY-OSTRANDER ISD-499	59,920	0.0100%
1748-00	HENDERSON-LE SUEUR ISD-2397	132,552	0.0222%
1754-00	LESTER PRAIRIE ISD-424	38,308	0.0064%
1756-00	LEWISTON ISD-857	99,060	0.0166%
1762-00	CHISAGO LAKES ISD-2144	548,079	0.0919%
1764-00	LITCHFIELD ISD-465	276,106	0.0463%
1768-00	LITTLE FALLS COMMUNITY SCHOOLS	379,543	0.0636%
1770-01	LONG PRAIRIE/GREY EAGLE ISD-2753	194,908	0.0327%
1776-00	LYLE ISD-497	47,104	0.0079%
1778-00	LYND ISD-415	23,174	0.0039%
1780-00	CANTON-MABEL ISD-238	33,900	0.0057%
1782-00	MADELIA ISD-837	92,039	0.0154%
1785-00	LAC QUI PARLE ISD-2853	188,635	0.0316%
1788-00	MAHNOMEN ISD-432	106,802	0.0179%
1792-00	MAHTOMEDI ISD-832	390,979	0.0656%
1796-00	MANKATO ISD-77	1,239,162	0.2078%
1798-00	MAPLE LAKE ISD-881	132,264	0.0222%
1800-00	MAPLE RIVER SCHOOLS ISD-2135	168,434	0.0282%
1804-00	MARSHALL ISD-413	413,643	0.0694%
1814-00	MAZEPPA-ZUMBROTA ISD-2805	184,263	0.0309%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
1818-00	MC GREGOR ISD-4	\$ 131,749	0.0221%
1820-00	WIN-E-MAC ISD-2609	82,462	0.0138%
1826-00	MEDFORD ISD-763	87,958	0.0147%
1828-00	MELROSE ISD-740	218,195	0.0366%
1832-01	MENAHGA ISD-821	192,991	0.0324%
1839-00	MID-STATE EDUCATION ISD-6979	74,834	0.0125%
1840-00	MILACA ISD-912	200,879	0.0337%
1844-00	MILROY ISD-635	8,904	0.0015%
1846-00	MINNEAPOLIS SPECIAL ISD-1	13,241,281	2.2201%
1847-00	CYBER VILLAGE ACADEMY ISD-4025	33,338	0.0056%
1850-00	MINNEOTA ISD-414	80,035	0.0134%
1851-00	MINNESOTA TRANSITIONS ISD-4017	254,164	0.0426%
1852-00	ATHLOS LEADERSHIP ACADEMY	89,285	0.0150%
1855-30	MINNETONKA ISD-276	2,028,842	0.3402%
1856-00	JENNINGS EXPERIENTIAL HIGH SCHOOL	12,000	0.0020%
1860-00	MONTEVIDEO ISD-129	287,657	0.0482%
1864-00	MONTICELLO ISD-882	719,499	0.1206%
1868-00	MOORHEAD ISD-152	1,286,707	0.2157%
1870-00	MOOSE LAKE ISD-97	95,993	0.0161%
1872-00	MORA ISD-332	283,435	0.0475%
1876-00	CEDAR MOUNTAIN ISD-2754	105,539	0.0177%
1878-00	MORRIS AREA PUBLIC SCHOOLS	185,943	0.0312%
1886-00	WESTONKA ISD - 277	450,242	0.0755%
1887-01	MOUNDS VIEW ISD-621	1,816,077	0.3045%
1888-00	MOUNTAIN LAKE ISD-173	108,945	0.0183%
1890-00	BUHL-MOUNTAIN IRON ISD-712	104,104	0.0175%
1894-00	NASHWAUK-KEEWATIN ISD-319	73,573	0.0123%
1900-00	NETT LAKE ISD-707	28,252	0.0047%
1902-00	NEVIS ISD-308	92,745	0.0156%
1908-00	NEW LONDON-SPICER ISD-345	228,703	0.0383%
1910-20	NEW PRAGUE ISD-721	640,515	0.1074%
1912-00	NEW RICHLAND-HARTLAND-ELLENDAL-GENEVA	128,336	0.0215%
1913-00	NEW ULM ISD-88	363,859	0.0610%
1914-00	NEW YORK MILLS ISD-553	138,441	0.0232%
1918-00	MARSHALL COUNTY CENTRAL ISD-441	71,721	0.0120%
1922-00	NICOLLET ISD-507	80,243	0.0135%
1928-10	NORTH BRANCH ISD-138	419,892	0.0704%
1930-01	NORTH ST PAUL-MAPLEWOOD ISD-622	2,251,298	0.3775%
1931-01	EAST METRO INTEGRATION DISTRICT 6067	7,941	0.0013%
1932-00	NORTHFIELD ISD-659	724,994	0.1216%
1934-00	NORWOOD ISD-108	83,310	0.0140%
1935-00	CANNON VALLEY SPECIAL ED COOP	90,774	0.0152%
1940-00	OGILVIE ISD-333	117,190	0.0196%
1968-00	ONAMIA ISD-480	175,935	0.0295%
1976-00	ORONO ISD - 278	482,265	0.0809%
1980-00	ORTONVILLE ISD-2903	117,673	0.0197%
1982-00	OSAKIS ISD-213	120,243	0.0202%
1986-00	OSSEO ISD-279	4,039,953	0.6774%
1989-00	OWATONNA ISD-761	689,138	0.1155%
1992-00	PARK RAPIDS ISD-309	266,841	0.0447%
1994-00	PARKERS PRAIRIE ISD-547	104,394	0.0175%
1996-00	PAYNESVILLE ISD-741	111,529	0.0187%
1998-00	PELICAN RAPID ISD-548	132,382	0.0222%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
2006-01	PEQUOT LAKES ISD-186	\$ 275,014	0.0461%
2008-00	PERHAM ISD-549	227,450	0.0381%
2014-00	PIERZ ISD-484	185,266	0.0311%
2016-00	PILLAGER ISD-116	30,564	0.0051%
2023-00	PINE CITY ISD-578	220,864	0.0370%
2026-00	PINE ISLAND ISD-255	211,397	0.0354%
2028-00	BACKUS-PINE RIVER ISD-2174	149,086	0.0250%
2034-00	PIPESTONE-JASPER ISD-2689	124,595	0.0209%
2056-00	PRINCETON ISD-477	512,197	0.0859%
2057-00	PRINSBURG-COMMON ISD-815	6,762	0.0011%
2058-20	PRIOR LAKE ISD-719	1,196,222	0.2006%
2060-00	PROCTOR ISD-704	334,491	0.0561%
2068-00	RANDOLPH ISD-195	125,545	0.0210%
2076-00	RED LAKE ISD-38	624,262	0.1047%
2078-00	RED LAKE FALLS ISD-630	69,219	0.0116%
2080-00	RED WING ISD - 256	466,294	0.0782%
2084-01	REDWOOD FALLS ISD-2897	166,070	0.0278%
2086-00	NORTHLAND COMMUNITY SCHOOLS ISD-118	98,761	0.0166%
2088-00	RENVILLE COUNTY WEST DIST. 2890	87,968	0.0147%
2090-00	RICHFIELD ISD-280	838,789	0.1406%
2096-01	ROBBINSDALE ISD-281	2,261,901	0.3792%
2097-00	ROCHESTER ISD-535	3,032,926	0.5085%
2098-00	LUVERNE ISD-2184	192,148	0.0322%
2102-00	ROCKFORD ISD-883	261,008	0.0438%
2118-01	ROSEAU ISD-682	200,751	0.0337%
2120-00	ROSEMOUNT ISD- 196	4,696,376	0.7874%
2121-20	ROSEVILLE ISD-623	1,335,364	0.2239%
2124-00	ROTHSAY ISD-850	49,069	0.0082%
2125-00	THE JOURNEY SCHOOL	80,338	0.0135%
2127-00	BULTUM ACADEMY CHARTER SCHOOL	22,430	0.0038%
2128-01	ROYALTON ISD-485	174,192	0.0292%
2129-00	RUM RIVER SPECIAL EDUC COOP	121,894	0.0204%
2130-01	RUSH CITY ISD-139	164,823	0.0276%
2131-00	GATEWAY STEM ACADEMY CHARTER SCHOOL	66,400	0.0111%
2132-00	RUSHFORD PETERSON ISD-239	81,006	0.0136%
2133-00	MINNESOTA WILDFLOWER MONTESSORI	6,752	0.0011%
2134-00	ST CROIX RIVER EDUCATION DISTRICT	46,631	0.0078%
2135-00	SCITECH ACADEMY	88,262	0.0148%
2142-00	ST ANTHONY ISD-282	249,917	0.0419%
2144-00	ST CHARLES ISD-858	138,109	0.0232%
2146-00	ST CLAIR ISD-75	104,401	0.0175%
2148-00	ST CLOUD ISD-742	1,832,061	0.3072%
2152-00	ST JAMES ISD-840	180,528	0.0303%
2153-10	ACHIEVE LANGUAGE ACADEMY	77,110	0.0129%
2155-00	CITY ACADEMY CHARTER SCHOOL ISD-4000	20,745	0.0035%
2156-00	ST LOUIS COUNTY ISD 2142	541,060	0.0907%
2157-00	COMMUNITY OF PEACE ACADEMY ISD - 4015	115,642	0.0194%
2158-00	METRO DEAF SCHOOL INC.	115,600	0.0194%
2160-20	ST LOUIS PARK ISD-283	1,020,310	0.1711%
2161-00	ST MICHAEL-ALBERTVILLE ISD-885	826,915	0.1386%
2162-01	ST PAUL ISD-625	9,583,943	1.6069%
2166-00	ST PETER PUBLIC SCHOOLS	316,890	0.0531%
2167-00	ST PAUL CITY SCHOOL ISD 4029	206,870	0.0347%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
2170-00	EAST CENTRAL ISD 2580	\$ 106,145	0.0178%
2172-11	SARTELL ISD-748	617,604	0.1036%
2174-00	SAUK CENTRE ISD-743	184,203	0.0309%
2175-00	WEST CENTRAL EDUCATION DISTRICT	36,025	0.0060%
2178-01	SAUK RAPIDS ISD-47	750,727	0.1259%
2184-00	SEBEKA ISD-820	96,533	0.0162%
2185-00	SEVEN HILLS PREPARATORY ACADEMY	130,609	0.0219%
2188-00	SHAKOPEE PUBLIC SCHOOLS	994,897	0.1668%
2199-00	NOTRE ECOLE ACADEMY	1,431	0.0002%
2202-00	MURRAY COUNTY CENTRAL ISD-2169	94,435	0.0158%
2204-00	SLEEPY EYE ISD-84	62,111	0.0104%
2205-00	SOUTHLAND ISD-500	57,892	0.0097%
2206-00	SOUTH ST PAUL SPECIAL ISD-6	557,796	0.0935%
2207-00	SOUTHSIDE FAMILY CHARTER ISD 4162	29,224	0.0049%
2213-01	SOUTH WASHINGTON COUNTY ISD-833	2,816,443	0.4722%
2214-01	NORTHEAST METRO 916 INTERMEDIATE SD	1,123,667	0.1884%
2216-00	SPRING GROVE ISD-297	48,524	0.0081%
2217-00	SPRING LAKE PARK ISD-16	852,063	0.1429%
2219-00	SPECTRUM HIGH SCHOOL	131,820	0.0221%
2220-00	SPRINGFIELD ISD-85	64,325	0.0108%
2221-00	PROGENY ACADEMY	8,794	0.0015%
2224-01	STAPLES/MOTLEY ISD-2170	203,025	0.0340%
2232-00	STEPHEN/ARGYLE ISD-2856	58,779	0.0099%
2238-00	STEWARTVILLE ISD-534	174,691	0.0293%
2240-00	STILLWATER ISD-834	1,303,247	0.2185%
2242-00	NEW HEIGHTS CHARTER ISD-4003	9,170	0.0015%
2257-00	ST PAUL SCHOOL OF NORTHERN LIGHTS	62,221	0.0104%
2258-00	SWANVILLE ISD-486	36,064	0.0060%
2270-00	THIEF RIVER FALLS ISD-564	348,399	0.0584%
2280-01	TRACY AREA SCHOOL DIST ISD-2904	110,145	0.0185%
2286-00	TRUMAN ISD-458	49,810	0.0084%
2288-01	TWIN VALLEY/GARY ISD-2215	48,074	0.0081%
2289-00	GREAT OAKS ACADEMY	30,984	0.0052%
2292-00	HITTERDAL-ULEN ISD-914	56,793	0.0095%
2294-00	UNDERWOOD ISD-550	91,253	0.0153%
2296-00	UPSALA ISD-487	62,993	0.0106%
2302-00	VERNDALE ISD-818	74,347	0.0125%
2316-00	ROCK RIDGE PUBLIC SCHOOLS	466,658	0.0782%
2318-00	WABASHA-KELLOGG ISD-811	81,044	0.0136%
2320-00	WABASSO ISD-640	42,974	0.0072%
2322-00	WACONIA ISD 110	608,562	0.1020%
2324-00	WADENA ISD-2155	289,778	0.0486%
2332-00	AKELEY-HACKENSACK-WALKER ISD 113	180,543	0.0303%
2345-00	MODERN MONTESSORI CHARTER SCHOOL	29,015	0.0049%
2346-00	WARREN ALVARADO OSLO ISD-2176	113,718	0.0191%
2354-00	WARROAD ISD-690	224,658	0.0377%
2356-00	WASECA ISD-829	301,928	0.0506%
2360-00	WATERTOWN MAYER ISD-111	222,191	0.0373%
2362-00	WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143	124,793	0.0209%
2366-00	THREE RIVERS MONTESSORI	37,111	0.0062%
2368-00	WAUBUN ISD-435	151,330	0.0254%
2370-20	WAYZATA ISD-284	2,159,323	0.3620%
2372-00	MARTIN COUNTY WEST ISD 2448	123,716	0.0207%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
2374-00	UNITED SOUTH CENTRAL SCHOOLS	\$ 137,155	0.0230%
2378-00	WEST ST PAUL ISD-197	1,077,415	0.1806%
2382-00	WHEATON ISD-803	59,265	0.0099%
2384-30	WHITE BEAR LAKE ISD-624	1,631,382	0.2735%
2394-00	WILLMAR ISD-347	837,845	0.1405%
2398-00	WILLOW RIVER ISD-577	92,060	0.0154%
2401-00	BLUFFVIEW MONTESSORI ISD-4001	42,359	0.0071%
2402-00	WINDOM ISD-177	234,136	0.0393%
2408-00	WINONA ISD-861	548,449	0.0920%
2416-01	WORTHINGTON ISD-518	701,497	0.1176%
2418-00	WRENSHALL ISD-100	67,503	0.0113%
2421-00	HORIZON SCIENCE ACADEMY	19,052	0.0032%
2423-00	KALON PREP ACADEMY	13,184	0.0022%
2434-00	KINGSLAND PUBLIC SCHOOLS ISD 2137	90,529	0.0152%
2439-00	ZUMBRO ISD-6012	59,002	0.0099%
2491-00	CREEKSTONE MONTESSORI SCHOOL	22,028	0.0037%
2553-00	EXPLORATION HIGH SCHOOL	8,712	0.0015%
2566-00	CROSS RIVER CHARTER SCHOOL	972	0.0002%
2577-00	OAK HILL MONTESSORI	71,889	0.0121%
2589-00	STEAM ACADEMY	13,088	0.0022%
2599-00	ESCUELA EXITOS	8,559	0.0014%
2641-00	INNOVATION SCIENCE & TECHNOLOGY	4,768	0.0008%
2662-00	GENTRY ACADEMY	11,444	0.0019%
2711-00	LINK PUBLIC SCHOOL	4,357	0.0007%
2733-00	QUANTUM STEAM ACADEMY	30,555	0.0051%
2755-00	AIM ACADEMY OF SCIENCE AND TECHNOLOGY	14,701	0.0025%
2788-00	METRO TECH ACADEMY	-	0.0000%
2828-00	ROLLINGSTONE COMMUNITY SCHOOL	6,829	0.0011%
3001-00	CITY OF FISHER	6,359	0.0011%
3002-00	CITY OF FEDERAL DAM	1,220	0.0002%
3004-00	CITY OF ST MARY'S POINT	405	0.0001%
3005-00	CITY OF ARCO	780	0.0001%
3006-00	CITY OF OTTERTAIL	8,978	0.0015%
3008-00	CITY OF ADA	54,468	0.0091%
3012-01	CITY OF ADAMS	11,499	0.0019%
3013-00	CITY OF ADRIAN	32,062	0.0054%
3017-00	CITY OF CONGER	1,076	0.0002%
3020-00	CITY OF LOWRY	464	0.0001%
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	105	0.0000%
3022-00	CITY OF TAUNTON	2,545	0.0004%
3024-00	CITY OF GEM LAKE	4,450	0.0007%
3025-00	STONEBRIDGE WORLD SCHOOL	77,549	0.0130%
3026-00	CITY OF ST MARTIN	3,775	0.0006%
3027-00	CITY OF WALTHAM	622	0.0001%
3029-00	CITY OF KILKENNY	2,039	0.0003%
3030-01	CITY OF AFTON	17,037	0.0029%
3031-00	CITY OF SABIN	5,231	0.0009%
3032-00	CITY OF AITKIN	45,830	0.0077%
3033-00	CITY OF DARFUR	1,543	0.0003%
3034-00	CITY OF AITKIN PUBLIC UTILITIES	51,690	0.0087%
3035-00	CITY OF DENNISON	3,390	0.0006%
3037-00	CITY OF WRIGHT	4,180	0.0007%
3039-00	TOWNSHIP OF ACOMA	182	0.0000%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3040-00	CITY OF WARBA	\$ 3,134	0.0005%
3041-00	CITY OF MENDOTA	1,170	0.0002%
3042-00	CITY OF AKELEY	21,089	0.0035%
3043-00	CITY OF NEW TRIER	518	0.0001%
3050-00	TOWNSHIP OF ALBA	1,087	0.0002%
3056-01	CITY OF ALBANY	30,255	0.0051%
3058-00	CITY OF ALBERT LEA	437,568	0.0734%
3061-00	CITY OF ALBERTA	634	0.0001%
3064-00	CITY OF WHALAN	638	0.0001%
3066-00	CITY OF ALBERTVILLE	112,822	0.0189%
3067-00	CITY OF SQUAW LAKE	695	0.0001%
3070-00	TOWNSHIP OF ALBION	6,768	0.0011%
3071-00	CITY OF QUAMBA	462	0.0001%
3077-00	CITY OF BOCK	563	0.0001%
3078-00	CITY OF ALDEN	11,425	0.0019%
3084-00	CITY OF ALEXANDRIA	267,975	0.0449%
3084-01	CITY OF ALEXANDRIA PUBLIC WORKS	234,231	0.0393%
3089-00	CITY OF SEAFORTH	450	0.0001%
3090-00	CITY OF STEEN	559	0.0001%
3092-00	CITY OF LEONIDAS	670	0.0001%
3096-00	CITY OF ALPHA	4,398	0.0007%
3100-00	TOWNSHIP OF ALTON	1,016	0.0002%
3103-00	CITY OF RIVERTON	1,638	0.0003%
3104-00	CITY OF ALTURA	8,465	0.0014%
3106-00	CITY OF ALVARADO	11,406	0.0019%
3107-00	DULUTH SEAWAY PORT AUTHORITY	77,935	0.0131%
3108-00	TOWNSHIP OF MANCHESTER	490	0.0001%
3109-00	CITY OF WILLOW RIVER	2,366	0.0004%
3112-00	TOWNSHIP OF WESTLINE	533	0.0001%
3114-00	CITY OF AMBOY	6,889	0.0012%
3116-00	TOWNSHIP OF AMHERST	1,352	0.0002%
3117-00	CITY OF SARGEANT	908	0.0002%
3118-00	CITY OF URBANK	1,198	0.0002%
3120-00	CITY OF ANDOVER	361,019	0.0605%
3136-01	CITY OF ANNANDALE	73,825	0.0124%
3138-00	CITY OF ANOKA	588,433	0.0987%
3148-00	CITY OF APPLETON	53,293	0.0089%
3148-01	APPLETON AREA HEALTH	572,397	0.0960%
3149-00	CITY OF APPLE VALLEY	953,238	0.1598%
3158-00	CITY OF ARDEN HILLS	150,290	0.0252%
3163-00	TOWNSHIP OF ARENDAHL	1,775	0.0003%
3166-00	CITY OF ARGYLE	21,056	0.0035%
3168-00	CITY OF ARLINGTON	49,682	0.0083%
3175-00	TOWNSHIP OF ARTHUR	4,482	0.0008%
3188-00	CITY OF ASHBY	9,604	0.0016%
3190-00	TOWNSHIP OF ASHLAND	930	0.0002%
3194-01	CITY OF ASKOV	4,194	0.0007%
3199-00	TOWNSHIP OF ATHENS	7,739	0.0013%
3204-00	CITY OF ATWATER	14,484	0.0024%
3208-00	CITY OF AUDUBON	10,841	0.0018%
3220-00	CITY OF AURORA	54,475	0.0091%
3222-00	CITY OF AUSTIN	576,495	0.0967%
3222-01	CITY OF AUSTIN UTILITIES	551,615	0.0925%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3228-00	CITY OF AVOCA	\$ 4,917	0.0008%
3232-00	CITY OF AVON	40,396	0.0068%
3233-00	TOWNSHIP OF AVON	3,824	0.0006%
3234-00	CITY OF BABBITT	53,434	0.0090%
3236-00	CITY OF BACKUS	3,120	0.0005%
3240-00	CITY OF BADGER	5,962	0.0010%
3242-00	CITY OF BAGLEY	34,152	0.0057%
3242-01	CITY OF BAGLEY PUBLIC UTILITIES	26,895	0.0045%
3246-00	CITY OF BALATON	22,631	0.0038%
3250-00	TOWNSHIP OF BALKAN	6,177	0.0010%
3266-00	CITY OF BARNESVILLE	100,580	0.0169%
3274-00	CITY OF BARNUM	24,501	0.0041%
3276-00	CITY OF BARRETT	7,150	0.0012%
3284-00	TOWNSHIP OF BALDWIN	18,090	0.0030%
3298-00	CITY OF BATTLE LAKE	41,060	0.0069%
3302-00	CITY OF BAUDETTE	59,079	0.0099%
3306-01	CITY OF BAXTER	175,121	0.0294%
3310-00	CITY OF BAYPORT	67,525	0.0113%
3318-00	CITY OF BEARDSLEY	524	0.0001%
3336-00	CITY OF BEAVER BAY	22,989	0.0039%
3338-00	TOWNSHIP OF BEAVER CREEK	4,541	0.0008%
3340-00	CITY OF BEAVER CREEK	5,136	0.0009%
3348-00	CITY OF BECKER	278,877	0.0468%
3354-00	CITY OF BEJOU	623	0.0001%
3357-00	CITY OF BELLECHESTER	414	0.0001%
3360-01	TOWNSHIP OF BELGRADE	6,917	0.0012%
3362-00	CITY OF BELGRADE	11,246	0.0019%
3364-00	TOWNSHIP OF BELLE CREEK	2,992	0.0005%
3366-00	CITY OF BELLE PLAINE	152,393	0.0256%
3368-00	TOWNSHIP OF BELLE RIVER	612	0.0001%
3370-00	TOWNSHIP OF BELLEVUE	1,020	0.0002%
3376-00	CITY OF BELLINGHAM	3,057	0.0005%
3384-00	CITY OF BELVIEW	7,084	0.0012%
3384-01	CITY OF BELVIEW PARKVIEW HOME	95,028	0.0159%
3386-00	CITY OF BEMIDJI	421,283	0.0706%
3396-00	CITY OF BENSON	96,950	0.0163%
3410-00	TOWNSHIP OF BERNADOTTE	849	0.0001%
3412-00	CITY OF BERTHA	8,188	0.0014%
3415-00	CITY OF BETHEL	7,336	0.0012%
3422-00	CITY OF BIG FALLS	15,727	0.0026%
3426-00	CITY OF BIG LAKE	208,255	0.0349%
3427-00	TOWNSHIP OF BIG LAKE	11,723	0.0020%
3434-00	CITY OF BIGELOW	1,545	0.0003%
3438-01	CITY OF BIGFORK	10,498	0.0018%
3440-00	CITY OF BINGHAM LAKE	790	0.0001%
3452-00	CITY OF BIRCHWOOD VILLAGE	7,400	0.0012%
3456-00	CITY OF BIRD ISLAND	17,876	0.0030%
3458-01	CITY OF BISCAVY	626	0.0001%
3460-00	TOWNSHIP OF BISMARCK	11	0.0000%
3462-00	CITY OF BIWABIK	33,292	0.0056%
3464-00	TOWNSHIP OF BIWABIK	9,167	0.0015%
3472-00	CITY OF BLACKDUCK	52,959	0.0089%
3476-00	CITY OF BLAINE	927,599	0.1555%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3494-00	CITY OF BLOOMING PRAIRIE	\$ 39,073	0.0066%
3494-01	CITY OF BLOOMING PRAIRIE UTILITIES	37,109	0.0062%
3498-00	CITY OF BLOOMINGTON	3,250,104	0.5449%
3502-00	CITY OF BLUE EARTH	92,627	0.0155%
3502-02	CITY OF BLUE EARTH LIGHT AND WATER	82,563	0.0138%
3503-00	CITY OF BLUFFTON	480	0.0001%
3523-00	TOWNSHIP OF BOGUS BROOK	356	0.0001%
3525-00	TOWNSHIP OF BONDIN	951	0.0002%
3530-00	CITY OF BOVEY	17,986	0.0030%
3544-00	CITY OF BOYD	13,162	0.0022%
3549-00	TOWNSHIP OF BRADFORD	4,913	0.0008%
3552-00	CITY OF BRAHAM	45,761	0.0077%
3554-00	CITY OF BRAINERD	260,670	0.0437%
3556-00	CITY OF BRAINERD UTILITIES	363,259	0.0609%
3562-00	CITY OF BRANDON	16,881	0.0028%
3572-00	CITY OF BRECKENRIDGE	110,388	0.0185%
3575-00	CITY OF BREEZY POINT	47,414	0.0079%
3576-00	TOWNSHIP OF BREITUNG	15,229	0.0026%
3576-01	TOWER/BREITUNG WASTEWATER BOARD	5,629	0.0009%
3582-00	CITY OF BREWSTER	9,536	0.0016%
3584-00	CITY OF BRICELYN	5,422	0.0009%
3592-00	TOWNSHIP OF BRISTOL	2,109	0.0004%
3594-00	TOWNSHIP OF BROCKWAY	900	0.0002%
3598-00	CITY OF BROOK PARK	1,226	0.0002%
3602-00	CITY OF BROOKLYN CENTER	734,150	0.1231%
3604-00	CITY OF BROOKLYN PARK	1,696,836	0.2845%
3612-00	CITY OF BROOTEN	12,772	0.0021%
3614-00	CITY OF BROWERVILLE	25,096	0.0042%
3620-00	CITY OF BROWNS VALLEY	18,161	0.0030%
3622-00	CITY OF BROWNSDALE	7,951	0.0013%
3625-00	CITY OF BROWNSVILLE	8,750	0.0015%
3628-00	CITY OF BROWNTON	19,481	0.0033%
3646-00	CITY OF BUFFALO	462,693	0.0776%
3648-00	CITY OF BUFFALO LAKE	28,325	0.0047%
3652-00	CITY OF BUHL	26,423	0.0044%
3660-01	CITY OF NOWTHEN	27,406	0.0046%
3678-00	CITY OF BURNSVILLE	1,173,959	0.1968%
3690-00	CITY OF BUTTERFIELD	7,226	0.0012%
3702-00	CITY OF BYRON	74,242	0.0124%
3704-00	TOWNSHIP OF CAIRO	1,663	0.0003%
3708-00	CITY OF CALEDONIA	85,420	0.0143%
3712-00	CITY OF CALLAWAY	18,096	0.0030%
3714-00	CITY OF CALUMET	13,755	0.0023%
3720-00	CITY OF CAMBRIDGE	250,607	0.0420%
3721-00	TOWNSHIP OF CAMBRIDGE	5,864	0.0010%
3722-00	TOWNSHIP OF CAMDEN	1,972	0.0003%
3730-00	TOWNSHIP OF CAMP	841	0.0001%
3734-00	CITY OF CAMPBELL	2,340	0.0004%
3736-00	CITY OF CANBY	34,617	0.0058%
3746-00	CITY OF CANNON FALLS	144,560	0.0242%
3750-00	TOWNSHIP OF CANNON FALLS	2,310	0.0004%
3751-00	TOWNSHIP OF CANOSIA	2,087	0.0003%
3756-00	CITY OF CANTON	8,932	0.0015%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3760-00	TOWNSHIP OF CARIMONA	\$ 766	0.0001%
3766-00	CITY OF CARLOS	6,456	0.0011%
3767-00	TOWNSHIP OF CARLOS	785	0.0001%
3770-00	CITY OF CARLTON	22,038	0.0037%
3771-00	TOWNSHIP OF CARROLTON	429	0.0001%
3773-00	TOWNSHIP OF CARPENTER	714	0.0001%
3780-01	CITY OF CARVER	103,849	0.0174%
3782-00	TOWNSHIP OF CASCADE	2,518	0.0004%
3786-00	CITY OF CASS LAKE	21,234	0.0036%
3790-00	TOWNSHIP OF CASTLE ROCK	3,846	0.0006%
3801-00	TOWNSHIP OF CEDAR-MARTIN COUNTY	3,222	0.0005%
3806-00	CITY OF CENTER CITY	11,842	0.0020%
3808-00	CITY OF CENTERVILLE	56,471	0.0095%
3818-00	CITY OF CEYLON	6,881	0.0012%
3824-00	CITY OF CHAMPLIN	348,756	0.0585%
3828-00	CITY OF CHANDLER	6,323	0.0011%
3832-00	CITY OF CHANHASSEN	488,385	0.0819%
3836-00	CITY OF CHASKA	974,230	0.1633%
3840-00	CITY OF CHATFIELD	70,977	0.0119%
3844-00	TOWNSHIP OF CHATHAM	5,250	0.0009%
3850-00	TOWNSHIP OF CHERRY GROVE	1,094	0.0002%
3862-00	CITY OF CHISAGO	95,662	0.0160%
3864-00	TOWNSHIP OF CHISAGO LAKE	10,821	0.0018%
3866-00	CITY OF CHISHOLM	164,649	0.0276%
3868-00	CITY OF CHOKIO	8,518	0.0014%
3872-00	CITY OF CIRCLE PINES	123,323	0.0207%
3874-00	CITY OF CLARA CITY	27,020	0.0045%
3874-02	CITY OF CLARA CITY CARE CENTER	188,644	0.0316%
3878-00	CITY OF CLAREMONT	10,325	0.0017%
3880-00	CITY OF CLARISSA	20,173	0.0034%
3886-00	CITY OF CLARKFIELD	20,676	0.0035%
3886-01	CLARKFIELD CARE CENTER	136,050	0.0228%
3888-00	CITY OF CLARKS GROVE	9,453	0.0016%
3896-00	CITY OF CLEAR LAKE	12,835	0.0022%
3896-01	CLEAR LAKE/CLEARWATER SEWER AUTHORITY	7,941	0.0013%
3898-00	CITY OF CLEARBROOK	24,724	0.0041%
3900-00	TOWNSHIP OF CLEARWATER	6,668	0.0011%
3902-00	CITY OF CLEARWATER	34,538	0.0058%
3908-00	CITY OF CLEVELAND	19,540	0.0033%
3913-00	CITY OF CLIMAX	4,169	0.0007%
3916-00	TOWNSHIP OF CLINTON-ROCK COUNTY	1,167	0.0002%
3920-00	CITY OF CLINTON	10,834	0.0018%
3932-00	CITY OF CLOQUET	254,656	0.0427%
3952-00	CITY OF COHASSET	63,561	0.0107%
3954-00	TOWNSHIP OF COKATO	7,921	0.0013%
3956-00	CITY OF COKATO	37,767	0.0063%
3958-00	CITY OF COLD SPRING	64,740	0.0109%
3960-01	CITY OF COLERAINE	31,255	0.0052%
3965-00	TOWNSHIP OF COLLEGEVILLE	2,788	0.0005%
3970-00	CITY OF COLOGNE	35,509	0.0060%
3974-00	CITY OF COLUMBIA HEIGHTS	567,962	0.0952%
3976-00	CITY OF COLUMBUS	60,022	0.0101%
3982-00	CITY OF COMFREY	12,048	0.0020%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3998-00	CITY OF COOK HOSPITAL	\$ 490,945	0.0823%
4002-00	CITY OF COOK	42,373	0.0071%
4008-00	CITY OF COON RAPIDS	1,001,987	0.1680%
4011-00	TOWNSHIP OF ADAMS	454	0.0001%
4014-00	CITY OF CORCORAN	135,588	0.0227%
4018-00	TOWNSHIP OF CORINNA	22,049	0.0037%
4025-00	TOWNSHIP OF CORMORANT	2,253	0.0004%
4036-00	CITY OF COSMOS	6,783	0.0011%
4038-00	CITY OF COTTAGE GROVE	677,360	0.1136%
4040-00	TOWNSHIP OF COTTON	1,908	0.0003%
4042-00	CITY OF COTTONWOOD	20,765	0.0035%
4044-00	CRANE LAKE WATER & SANITARY DISTRICT	7,739	0.0013%
4046-00	CITY OF COURTLAND	7,513	0.0013%
4050-00	CITY OF CREDIT RIVER	11,238	0.0019%
4056-00	CITY OF CROMWELL	11,812	0.0020%
4057-00	TOWNSHIP OF CROOKED LAKE	11,254	0.0019%
4064-00	CITY OF CROOKSTON	178,936	0.0300%
4070-00	CITY OF CROSBY	62,746	0.0105%
4072-00	CITY OF CROSSLAKE	66,555	0.0112%
4082-00	CITY OF CRYSTAL	378,159	0.0634%
4088-00	TOWNSHIP OF CULDRUM	405	0.0001%
4092-00	CITY OF CURRIE	2,160	0.0004%
4093-00	CITY OF CYRUS	2,958	0.0005%
4114-00	CITY OF DALTON	6,858	0.0011%
4122-00	CITY OF DANUBE	9,164	0.0015%
4136-00	CITY OF DARWIN	3,591	0.0006%
4142-00	CITY OF DASSEL	42,700	0.0072%
4146-00	CITY OF DAWSON	40,019	0.0067%
4150-00	CITY OF DAYTON	109,676	0.0184%
4155-00	TOWNSHIP OF DEAD LAKE	2,574	0.0004%
4156-00	TOWNSHIP OF DECORIA	2,180	0.0004%
4158-00	CITY OF DEEPHAVEN	49,782	0.0083%
4164-00	CITY OF DEER CREEK	2,393	0.0004%
4170-00	CITY OF DEER RIVER	33,280	0.0056%
4182-00	CITY OF DEERWOOD	16,575	0.0028%
4183-00	TOWNSHIP OF DEERWOOD	5,572	0.0009%
4184-00	CITY OF DE GRAFF	7,937	0.0013%
4188-00	CITY OF DELANO	166,406	0.0279%
4188-02	CITY OF DELANO MUNICIPAL UTILITIES	79,483	0.0133%
4192-01	CITY OF DELAVAN	3,004	0.0005%
4214-00	CITY OF DENT	986	0.0002%
4220-00	TOWNSHIP OF DES MOINES RIVER	777	0.0001%
4226-00	CITY OF DETROIT LAKES	425,639	0.0714%
4228-00	TOWNSHIP OF DEWALD	322	0.0001%
4234-00	CITY OF DEXTER	6,084	0.0010%
4240-00	CITY OF DILWORTH	44,831	0.0075%
4242-00	CITY OF DODGE CENTER	87,902	0.0147%
4252-00	CITY OF DONNELLY	1,024	0.0002%
4260-00	TOWNSHIP OF DOUGLAS	3,087	0.0005%
4269-00	TOWNSHIP OF DRESBACH	2,706	0.0005%
4280-00	DULUTH ENTERTAINMENT CONVENTION	381,205	0.0639%
4300-01	CITY OF DULUTH	3,065,078	0.5139%
4301-00	TOWNSHIP OF DULUTH	6,612	0.0011%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
4332-00	CITY OF DUMONT	\$ 2,745	0.0005%
4336-00	CITY OF DUNDAS	34,027	0.0057%
4338-00	CITY OF DUNDEE	1,817	0.0003%
4340-00	TOWNSHIP OF DUNN	636	0.0001%
4342-00	CITY OF DUNNELL	5,486	0.0009%
4344-00	TOWNSHIP OF EAST SIDE	703	0.0001%
4346-00	CITY OF EAGAN	1,287,631	0.2159%
4350-00	CITY OF EAGLE BEND	20,063	0.0034%
4356-00	CITY OF EAGLE LAKE	30,084	0.0050%
4357-00	TOWNSHIP OF EAGLE LAKE	510	0.0001%
4362-00	CITY OF EAST BETHEL	109,877	0.0184%
4366-00	CITY OF EAST GRAND FORKS	400,862	0.0672%
4369-00	CITY OF EAST GULL LAKE	24,336	0.0041%
4382-00	CITY OF EASTON	1,170	0.0002%
4388-00	CITY OF ECHO	7,065	0.0012%
4404-00	CITY OF EDEN PRAIRIE	1,463,679	0.2454%
4406-00	CITY OF EDEN VALLEY	17,724	0.0030%
4408-00	CITY OF EDGERTON	26,063	0.0044%
4410-00	CITY OF EDINA	1,844,767	0.3093%
4420-00	CITY OF EITZEN	4,628	0.0008%
4434-00	CITY OF ELBOW LAKE	62,837	0.0105%
4440-00	CITY OF ELGIN	19,094	0.0032%
4444-00	CITY OF ELIZABETH	9,052	0.0015%
4445-00	TOWNSHIP OF ELIZABETH	2,541	0.0004%
4452-00	CITY OF ELK RIVER	625,540	0.1049%
4452-01	ELK RIVER UTILITIES	343,614	0.0576%
4454-00	CITY OF ELKO NEW MARKET	79,602	0.0133%
4456-00	CITY OF ELKTON	1,579	0.0003%
4458-00	CITY OF ELLENDALE	11,427	0.0019%
4460-00	TOWNSHIP OF ELLINGTON	235	0.0000%
4467-00	CITY OF ELLSWORTH PARKVIEW MANOR NURSING	91,224	0.0153%
4468-00	CITY OF ELLSWORTH	7,066	0.0012%
4471-00	TOWNSHIP OF ELM CREEK	469	0.0001%
4486-00	CITY OF ELMORE	14,466	0.0024%
4492-00	CITY OF ELY	149,588	0.0251%
4496-00	CITY OF ELYSIAN	16,652	0.0028%
4500-00	TOWNSHIP OF EMBARRASS	4,328	0.0007%
4505-00	CITY OF EMILY	19,651	0.0033%
4508-00	CITY OF EMMONS	3,406	0.0006%
4510-00	CITY OF EMPIRE	25,038	0.0042%
4520-00	CITY OF ERHARD	190	0.0000%
4530-00	CITY OF ERSKINE	6,377	0.0011%
4544-00	CITY OF EVANSVILLE	9,943	0.0017%
4546-00	CITY OF EVELETH	134,271	0.0225%
4558-00	CITY OF EXCELSIOR	88,769	0.0149%
4562-00	CITY OF EYOTA	22,346	0.0037%
4572-00	CITY OF FAIRFAX	31,990	0.0054%
4573-00	TOWNSHIP OF FAIRHAVEN	9,854	0.0017%
4574-00	TOWNSHIP OF FAIRFIELD--CROW WING COUNTY	2,804	0.0005%
4578-00	CITY OF FAIRMONT	403,491	0.0677%
4585-00	TOWNSHIP OF FAIRVIEW	2,298	0.0004%
4588-00	CITY OF FALCON HEIGHTS	52,994	0.0089%
4592-00	TOWNSHIP OF FALL LAKE	1,989	0.0003%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
4600-00	CITY OF FARIBAULT	\$ 549,754	0.0922%
4610-00	CITY OF FARMINGTON	395,132	0.0663%
4618-01	TOWN OF FAYAL	23,746	0.0040%
4632-00	CITY OF FERGUS FALLS	501,061	0.0840%
4638-00	CITY OF FERTILE	18,398	0.0031%
4638-02	FAIR MEADOW NURSING HOME	227,236	0.0381%
4644-00	CITY OF FIFTY LAKES	24,609	0.0041%
4646-00	TOWNSHIP OF FILLMORE	55	0.0000%
4652-00	CITY OF FINLAYSON	14,103	0.0024%
4654-00	TOWNSHIP OF FISH LAKE	7,848	0.0013%
4662-00	TOWNSHIP OF FLEMING	4,190	0.0007%
4664-00	CITY OF FLENSBURG	3,181	0.0005%
4670-00	CITY OF FLOODWOOD	14,019	0.0024%
4686-00	CITY OF FOLEY	42,740	0.0072%
4700-00	CITY OF FOREST LAKE	249,067	0.0418%
4704-00	CITY OF FORESTON	8,569	0.0014%
4718-00	CITY OF FOSSTON	83,101	0.0139%
4728-00	CITY OF FOUNTAIN	7,440	0.0012%
4730-00	TOWNSHIP OF FOX LAKE	720	0.0001%
4740-00	TOWNSHIP OF FRANCONIA	6,572	0.0011%
4746-00	TOWNSHIP OF FRANKLIN	18,302	0.0031%
4748-00	CITY OF FRANKLIN	8,711	0.0015%
4756-00	CITY OF FRAZEE	32,398	0.0054%
4757-00	TOWNSHIP OF FREDENBERG	1,325	0.0002%
4762-00	CITY OF FREEBORN	4,575	0.0008%
4765-00	TOWNSHIP OF FREEDOM	957	0.0002%
4767-00	TOWNSHIP OF FREEMAN	1,575	0.0003%
4770-00	CITY OF FREEPORT	9,187	0.0015%
4771-00	TOWNSHIP OF FRENCH	4,051	0.0007%
4776-00	TOWNSHIP OF FRENCH LAKE	4,725	0.0008%
4778-00	TOWNSHIP OF FRIBERG	2,165	0.0004%
4780-00	CITY OF FRIDLEY	600,739	0.1007%
4786-00	CITY OF FROST	3,067	0.0005%
4788-00	CITY OF FULDA	19,114	0.0032%
4800-00	TOWNSHIP OF GARDEN CITY	479	0.0001%
4807-00	CITY OF GARRISON	6,480	0.0011%
4808-00	CITY OF GARFIELD	7,391	0.0012%
4809-00	TOWNSHIP OF GARFIELD - POLK COUNTY	1,776	0.0003%
4812-00	CITY OF GARVIN	4,601	0.0008%
4814-00	CITY OF GARY	5,221	0.0009%
4816-00	CITY OF GAYLORD	43,601	0.0073%
4820-00	CITY OF GENEVA	8,630	0.0014%
4840-00	CITY OF GHENT	7,690	0.0013%
4842-00	CITY OF GIBBON	11,694	0.0020%
4844-00	CITY OF GILBERT	68,508	0.0115%
4850-00	CITY OF GILMAN	10,301	0.0017%
4855-00	TOWNSHIP OF GIRARD	4,529	0.0008%
4858-00	TOWNSHIP OF GLEN	413	0.0001%
4860-00	CITY OF GLENCOE	130,732	0.0219%
4860-02	CITY OF GLENCOE MUNICIPAL UTILITIES	84,991	0.0143%
4868-00	CITY OF GLENVILLE	7,179	0.0012%
4870-00	CITY OF GLENWOOD	59,232	0.0099%
4876-00	CITY OF GLYNDON	17,908	0.0030%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
4877-00	TOWNSHIP OF GNESEN	\$ 3,832	0.0006%
4884-00	CITY OF GOLDEN VALLEY	769,042	0.1289%
4886-00	CITY OF GONVICK	8,441	0.0014%
4892-00	CITY OF GOOD THUNDER	6,652	0.0011%
4896-00	CITY OF GOODHUE	23,352	0.0039%
4902-00	CITY OF GOODRIDGE	6,661	0.0011%
4904-00	CITY OF GOODVIEW	52,148	0.0087%
4920-00	CITY OF GRACEVILLE	17,116	0.0029%
4925-00	TOWNSHIP OF GRAND LAKE	3,031	0.0005%
4936-00	CITY OF GRAND MARAIS	122,907	0.0206%
4940-00	CITY OF GRAND MEADOW	25,904	0.0043%
4947-00	TOWNSHIP OF GRAND PRAIRIE	839	0.0001%
4952-00	CITY OF GRAND RAPIDS	316,311	0.0530%
4952-03	CITY OF GRAND RAPIDS MUNICIPAL UTILITIES	224,650	0.0377%
4953-00	CITY OF GRANADA	2,343	0.0004%
4960-00	CITY OF GRANITE FALLS	142,016	0.0238%
4976-00	CITY OF GRASSTON	757	0.0001%
4979-00	CITY OF GRANT	5,165	0.0009%
4984-00	TOWNSHIP OF GREAT SCOTT	4,617	0.0008%
4988-00	CITY OF GREEN ISLE	4,433	0.0007%
4998-00	CITY OF GREENBUSH	10,989	0.0018%
5000-00	TOWNSHIP OF GREENBUSH	2,090	0.0004%
5004-00	CITY OF GREENFIELD	34,555	0.0058%
5014-00	TOWNSHIP OF GREENWAY	9,067	0.0015%
5026-00	CITY OF GREY EAGLE	5,761	0.0010%
5032-00	CITY OF GROVE CITY	16,936	0.0028%
5040-00	CITY OF GRYGLA	7,222	0.0012%
5048-00	CITY OF HACKENSACK	27,007	0.0045%
5050-00	CITY OF HADLEY	4,528	0.0008%
5062-00	CITY OF HALLOCK	22,197	0.0037%
5066-00	CITY OF HALSTAD MUNICIPAL UTILITIES	25,712	0.0043%
5070-00	CITY OF HALSTAD	810	0.0001%
5072-00	CITY OF HAM LAKE	100,659	0.0169%
5074-00	CITY OF HAMBURG	10,590	0.0018%
5080-00	TOWNSHIP OF HAMPTON	2,310	0.0004%
5096-02	CITY OF HANCOCK	10,560	0.0018%
5100-00	CITY OF HANLEY FALLS	9,171	0.0015%
5104-00	CITY OF HANOVER	28,500	0.0048%
5106-00	CITY OF HANSKA	8,093	0.0014%
5110-00	CITY OF HARDWICK	2,636	0.0004%
5118-00	CITY OF HARMONY	26,231	0.0044%
5122-00	CITY OF HARRIS	7,193	0.0012%
5123-01	TOWNSHIP OF HARRIS	1,552	0.0003%
5134-00	CITY OF HARTLAND	3,744	0.0006%
5142-00	CITY OF HASTINGS	428,663	0.0719%
5159-00	TOWNSHIP OF HAVEN	3,518	0.0006%
5160-00	CITY OF HAWLEY	78,273	0.0131%
5170-00	CITY OF HAYFIELD	18,593	0.0031%
5170-01	CITY OF HAYFIELD FIELD CREST CARE CENTER	179,764	0.0301%
5175-00	CITY OF HAYWARD	7,439	0.0012%
5180-00	TOWNSHIP OF HAZELTON-AITKIN COUNTY	1,449	0.0002%
5188-00	CITY OF HECTOR	23,516	0.0039%
5189-00	TOWNSHIP OF HELEN	2,177	0.0004%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
5192-00	TOWNSHIP OF HELGA	\$ 919	0.0002%
5208-00	CITY OF HENDERSON	21,975	0.0037%
5214-00	CITY OF HENDRICKS	14,326	0.0024%
5220-00	CITY OF HENDRUM	6,485	0.0011%
5224-00	CITY OF HENNING	50,894	0.0085%
5234-00	CITY OF HERMANTOWN	131,766	0.0221%
5236-00	CITY OF HERMAN	8,935	0.0015%
5240-00	CITY OF HERON LAKE	15,033	0.0025%
5242-00	CITY OF HEWITT	5,887	0.0010%
5246-00	CITY OF HIBBING	400,435	0.0671%
5246-01	CITY OF HIBBING PUBLIC UTILITIES COMM	371,070	0.0622%
5262-00	TOWNSHIP OF HIGHWATER	791	0.0001%
5266-00	CITY OF HILL CITY	14,977	0.0025%
5278-00	CITY OF HILLS	9,911	0.0017%
5282-00	CITY OF HILLTOP	14,676	0.0025%
5286-00	CITY OF HINCKLEY	55,260	0.0093%
5289-00	TOWNSHIP OF HIRAM	118	0.0000%
5292-00	CITY OF HITTERDAL	13,199	0.0022%
5298-00	TOWNSHIP OF HOFF	977	0.0002%
5300-00	CITY OF HOFFMAN	7,930	0.0013%
5304-00	CITY OF HOKAH	14,767	0.0025%
5306-00	TOWNSHIP OF HOKAH	-	0.0000%
5307-00	TOWNSHIP OF HOLDEN	934	0.0002%
5308-00	TOWNSHIP OF HOLDING	1,238	0.0002%
5310-00	CITY OF HOLDINGFORD	20,440	0.0034%
5316-00	CITY OF HOLLANDALE	2,282	0.0004%
5320-00	TOWNSHIP OF HOLLY	455	0.0001%
5322-00	TOWNSHIP OF HOLLYWOOD	4,743	0.0008%
5330-00	TOWNSHIP OF HOLYOKE	494	0.0001%
5354-00	CITY OF HOPKINS	472,063	0.0791%
5362-00	CITY OF HOUSTON	26,488	0.0044%
5363-00	TOWNSHIP OF HOUSTON	829	0.0001%
5366-00	CITY OF HOWARD LAKE	54,984	0.0092%
5368-00	CITY OF HOYT LAKES	110,441	0.0185%
5376-00	CITY OF HUGO	177,272	0.0297%
5392-00	CITY OF HUTCHINSON	529,157	0.0887%
5392-01	CITY OF HUTCHINSON MUNICIPAL UTILITIES	395,066	0.0662%
5398-00	TOWNSHIP OF IDA	1,178	0.0002%
5400-00	TOWNSHIP OF IDEAL	17,189	0.0029%
5406-00	CITY OF INDEPENDENCE	38,532	0.0065%
5416-00	CITY OF INTERNATIONAL FALLS	246,722	0.0414%
5420-00	CITY OF INVER GROVE HEIGHTS	783,360	0.1313%
5426-00	CITY OF IONA	630	0.0001%
5434-00	TOWNSHIP OF IRONDALE	11,959	0.0020%
5436-00	CITY OF IRONTON	12,115	0.0020%
5442-00	CITY OF ISANTI	149,987	0.0251%
5443-00	TOWNSHIP OF ISANTI	4,846	0.0008%
5452-00	CITY OF ISLE	29,267	0.0049%
5458-00	CITY OF IVANHOE	20,593	0.0035%
5462-00	CITY OF JACKSON	108,594	0.0182%
5470-00	CITY OF JANESVILLE	64,889	0.0109%
5470-02	CITY OF JANESVILLE NURSING HOME	107,104	0.0180%
5472-00	CITY OF JASPER	11,619	0.0019%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
5475-00	TOWNSHIP OF JAY	\$ 451	0.0001%
5478-00	CITY OF JEFFERS	6,067	0.0010%
5484-00	CITY OF JENKINS	4,908	0.0008%
5500-00	CITY OF JORDAN	101,829	0.0171%
5521-00	CITY OF KANDIYOHI	7,622	0.0013%
5522-00	CITY OF KARLSTAD	11,411	0.0019%
5526-00	CITY OF KASOTA	10,840	0.0018%
5528-00	CITY OF KASSON	163,322	0.0274%
5530-00	TOWNSHIP OF KATHIO	558	0.0001%
5534-00	CITY OF KEEWATIN	19,035	0.0032%
5534-01	CITY OF KEEWATIN UTILITIES	12,648	0.0021%
5538-00	CITY OF KELLIHER	13,430	0.0023%
5540-00	CITY OF KELLOGG	4,472	0.0007%
5546-00	CITY OF KENNEDY	4,118	0.0007%
5551-00	FARWELL KENSINGTON SANITARY DISTRICT	2,084	0.0003%
5555-00	TOWNSHIP OF KENYON	1,044	0.0002%
5556-00	CITY OF KENYON	46,480	0.0078%
5556-01	CITY OF KENYON UTILITIES	22,694	0.0038%
5560-00	CITY OF KERKHOVEN	12,426	0.0021%
5568-00	TOWNSHIP OF KETTLE RIVER	2,334	0.0004%
5570-00	CITY OF KETTLE RIVER	4,372	0.0007%
5576-00	CITY OF KIESTER	7,199	0.0012%
5586-01	CITY OF KIMBALL	14,771	0.0025%
5589-00	TOWNSHIP OF KIMBERLY	620	0.0001%
5600-00	CITY OF KINNEY	6,336	0.0011%
5614-00	TOWNSHIP OF KRAIN	2,451	0.0004%
5616-00	TOWNSHIP OF KROSCHER	140	0.0000%
5626-00	CITY OF LA CRESCENT	97,674	0.0164%
5630-00	TOWNSHIP OF LA CROSSE	778	0.0001%
5632-00	TOWNSHIP OF LAFAYETTE	584	0.0001%
5634-00	CITY OF LAFAYETTE	12,257	0.0021%
5635-00	TOWNSHIP OF LA GRAND	24,924	0.0042%
5650-00	CITY OF LAKE BENTON	14,379	0.0024%
5652-00	CITY OF LAKE BRONSON	4,218	0.0007%
5654-00	CITY OF LAKE CITY	265,618	0.0445%
5656-00	CITY OF LAKE CRYSTAL	70,748	0.0119%
5658-00	TOWNSHIP OF LAKE EDWARD	3,964	0.0007%
5662-00	CITY OF LAKE ELMO	126,303	0.0212%
5670-00	TOWNSHIP OF LAKE FREMONT	1,858	0.0003%
5678-00	TOWNSHIP OF LAKE HANSKA	1,233	0.0002%
5694-00	CITY OF LAKE LILLIAN	4,475	0.0008%
5702-00	CITY OF LAKE PARK	41,826	0.0070%
5712-00	CITY OF LAKE SHORE	16,087	0.0027%
5715-00	CITY OF LAKE ST CROIX BEACH	6,602	0.0011%
5720-00	TOWNSHIP OF LAKE VIEW	4,081	0.0007%
5722-01	CITY OF LAKE WILSON	5,228	0.0009%
5724-00	CITY OF LAKEFIELD	36,348	0.0061%
5726-00	CITY OF LAKELAND	4,693	0.0008%
5736-00	TOWNSHIP OF LAKETOWN	16,450	0.0028%
5742-00	CITY OF LAKEVILLE	1,150,448	0.1929%
5744-00	TOWNSHIP OF LAKEWOOD	7,505	0.0013%
5746-00	TOWNSHIP OF LAKIN	1,210	0.0002%
5752-00	CITY OF LAMBERTON	18,018	0.0030%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
5756-00	CITY OF LANCASTER	\$ 14,385	0.0024%
5758-00	CITY OF LANDFALL	20,830	0.0035%
5760-00	CITY OF LANESBORO	43,182	0.0072%
5761-00	TOWNSHIP OF LANESBURGH	2,952	0.0005%
5778-00	CITY OF LA PRAIRIE	9,301	0.0016%
5786-00	CITY OF LAUDERDALE	32,197	0.0054%
5794-00	CITY OF LE CENTER	53,093	0.0089%
5796-00	TOWNSHIP OF LENT	19,096	0.0032%
5799-00	TOWNSHIP OF LE RAY	522	0.0001%
5800-00	CITY OF LEROY	13,138	0.0022%
5801-00	TOWNSHIP OF LE SAUK	496	0.0001%
5804-00	CITY OF LE SUEUR	214,166	0.0359%
5840-00	TOWNSHIP OF LEON	520	0.0001%
5842-00	TOWNSHIP OF LEON	2,987	0.0005%
5856-01	CITY OF LESTER PRAIRIE	20,356	0.0034%
5862-00	CITY OF LEWISTON	30,853	0.0052%
5864-00	CITY OF LEWISVILLE	6,905	0.0012%
5868-00	CITY OF LEXINGTON	59,830	0.0100%
5882-00	CITY OF LILYDALE	7,017	0.0012%
5904-00	CITY OF LINDSTROM	90,559	0.0152%
5906-00	CITY OF LINO LAKES	301,283	0.0505%
5908-01	TOWNSHIP OF LINWOOD	30,886	0.0052%
5910-01	CITY OF LISMORE	3,420	0.0006%
5918-00	CITY OF LITCHFIELD	181,999	0.0305%
5922-01	CITY OF LITTLE CANADA	116,931	0.0196%
5926-00	CITY OF LITTLE FALLS	198,464	0.0333%
5927-00	TOWNSHIP OF LITTLE FALLS	86	0.0000%
5936-00	CITY OF LITTLEFORK	18,895	0.0032%
5958-00	TOWNSHIP OF LIVONIA	18,184	0.0030%
5960-00	CITY OF LONG LAKE	35,856	0.0060%
5962-00	TOWNSHIP OF LONG LAKE	8	0.0000%
5964-00	CITY OF LONG PRAIRIE	64,173	0.0108%
5966-00	CITY OF LONGVILLE	29,367	0.0049%
5968-00	CITY OF LONSDALE	82,389	0.0138%
5969-00	CITY OF LORETTO	20,059	0.0034%
5990-00	CITY OF LUCAN	5,613	0.0009%
6002-00	CITY OF LUVERNE	178,696	0.0300%
6010-00	CITY OF LYLE	7,900	0.0013%
6011-00	TOWNSHIP OF LYLE	1,789	0.0003%
6014-00	CITY OF LYND	7,245	0.0012%
6015-00	TOWNSHIP OF LYNDEN	1,145	0.0002%
6026-00	CITY OF MABEL	22,780	0.0038%
6034-00	CITY OF MADELIA	51,988	0.0087%
6034-01	MADELIA MUNICIPAL LIGHT & POWER	49,388	0.0083%
6036-00	CITY OF MADISON	52,631	0.0088%
6040-00	CITY OF MADISON LAKE	22,244	0.0037%
6042-00	TOWNSHIP OF MAGNOLIA	1,219	0.0002%
6046-00	CITY OF MAHNOMEN	42,536	0.0071%
6048-00	CITY OF MAHTOMEDI	97,412	0.0163%
6058-00	TOWNSHIP OF MAINE	1,243	0.0002%
6060-00	TOWNSHIP OF MAINE PRAIRIE	603	0.0001%
6078-00	CITY OF MANKATO	1,128,436	0.1892%
6080-00	TOWNSHIP OF MANKATO	5,501	0.0009%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
6089-00	CITY OF MANTORVILLE	\$ 17,233	0.0029%
6095-00	TOWNSHIP OF MANTRAP	636	0.0001%
6100-00	CITY OF MAPLE GROVE	1,266,036	0.2123%
6102-00	TOWNSHIP OF MAPLE LAKE	14,464	0.0024%
6104-02	CITY OF MAPLE LAKE	51,931	0.0087%
6106-00	CITY OF MAPLE PLAIN	15,384	0.0026%
6114-02	CITY OF MAPLETON	33,988	0.0057%
6116-00	CITY OF MAPLEVIEW	6,122	0.0010%
6120-00	CITY OF MAPLEWOOD	573,401	0.0961%
6126-00	CITY OF MARBLE	13,016	0.0022%
6130-00	CITY OF MARIETTA	667	0.0001%
6132-00	CITY OF MARINE ON ST CROIX	20,692	0.0035%
6140-00	CITY OF MARSHALL	467,287	0.0783%
6140-02	CITY OF MARSHALL MUNICIPAL UTILITIES	262,938	0.0441%
6148-00	TOWNSHIP OF MARTIN	1,662	0.0003%
6156-00	TOWNSHIP OF MARYSVILLE	12,027	0.0020%
6160-00	TOWNSHIP OF MAY - WASHINGTON COUNTY	6,207	0.0010%
6168-00	CITY OF MAYER	22,327	0.0037%
6174-00	CITY OF MAYNARD	11,156	0.0019%
6182-00	CITY OF MAZEPPA	25,442	0.0043%
6185-00	TOWNSHIP OF MC DAVITT	524	0.0001%
6186-00	CITY OF MC KINLEY	1,144	0.0002%
6194-00	CITY OF MC GRATH	540	0.0001%
6198-00	CITY OF MC GREGOR	16,275	0.0027%
6200-00	CITY OF MC INTOSH	7,910	0.0013%
6200-01	MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY	34,625	0.0058%
6214-00	CITY OF MEADOWLANDS	685	0.0001%
6220-00	CITY OF MEDFORD	33,180	0.0056%
6224-00	CITY OF MEDINA	111,800	0.0187%
6232-00	CITY OF MELROSE	126,694	0.0212%
6238-00	CITY OF MENA HGA NURSING HOME	315,671	0.0529%
6238-02	CITY OF MENA HGA	33,189	0.0056%
6244-00	CITY OF MENDOTA HEIGHTS	188,235	0.0316%
6246-00	CITY OF MENTOR	12,924	0.0022%
6258-00	CITY OF MIDDLE RIVER	5,803	0.0010%
6261-00	TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY	3,167	0.0005%
6262-00	TOWNSHIP OF MIDDLEVILLE	6,127	0.0010%
6272-00	CITY OF MILACA	81,830	0.0137%
6274-00	CITY OF MILAN	7,411	0.0012%
6280-00	CITY OF MILLERVILLE	4,055	0.0007%
6280-01	CITY OF MILLERVILLE FIRE RELIEF	1,171	0.0002%
6281-00	TOWNSHIP OF MILLERVILLE	779	0.0001%
6285-00	CITY OF MILROY	8,294	0.0014%
6294-00	CITY OF MILTONA	16,406	0.0028%
6294-02	CITY OF MILTONA CHARITABLE GAMBLING	1,530	0.0003%
6296-00	CITY OF MINNEAPOLIS	30,051,084	5.0386%
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	5,981,543	1.0029%
6297-00	MINNEAPOLIS EMPLOYEE RETIREMENT FUND	3,300	0.0006%
6310-00	CITY OF MINNEOTA	24,648	0.0041%
6318-00	CITY OF MINNESOTA LAKE	11,789	0.0020%
6320-00	CITY OF MINNETONKA	1,373,651	0.2303%
6322-00	CITY OF MINNETONKA BEACH	22,485	0.0038%
6324-00	CITY OF MINNETRISTA	140,597	0.0236%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
6335-00	TOWNSHIP OF MOE	\$ 4,194	0.0007%
6349-00	TOWNSHIP OF MONEY CREEK	1,289	0.0002%
6352-00	CITY OF MONTEVIDEO	144,362	0.0242%
6354-00	CITY OF MONTGOMERY	70,048	0.0117%
6355-00	TOWNSHIP OF MONTGOMERY	2,140	0.0004%
6358-00	TOWNSHIP OF MONTICELLO	9,901	0.0017%
6360-00	CITY OF MONTICELLO	375,395	0.0629%
6362-00	CITY OF MONTROSE	45,075	0.0076%
6368-00	CITY OF MOORHEAD	999,706	0.1676%
6368-03	CITY OF MOORHEAD PUBLIC SERVICE	408,577	0.0685%
6382-00	CITY OF MOOSE LAKE	61,155	0.0103%
6382-01	CITY OF MOOSE LAKE MUNICIPAL UTILITIES	41,705	0.0070%
6388-00	CITY OF MORA	141,311	0.0237%
6398-00	CITY OF MORGAN	16,996	0.0028%
6406-00	CITY OF MORRIS	145,807	0.0244%
6412-00	CITY OF MORRISTOWN	21,089	0.0035%
6416-00	TOWNSHIP OF MORSE- ITASCA COUNTY	653	0.0001%
6417-00	TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY	1,955	0.0003%
6418-00	CITY OF MORTON	11,501	0.0019%
6424-00	CITY OF MOTLEY	13,502	0.0023%
6430-00	CITY OF MOUND	146,464	0.0246%
6434-00	CITY OF MOUNDS VIEW	199,023	0.0334%
6438-00	TOWNSHIP OF MOUNTAIN LAKE	2,416	0.0004%
6440-00	CITY OF MOUNTAIN LAKE	35,446	0.0059%
6440-01	CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES	28,061	0.0047%
6446-00	CITY OF MOUNTAIN IRON	113,976	0.0191%
6460-00	CITY OF MURDOCK	3,728	0.0006%
6468-00	TOWNSHIP OF NASHVILLE	319	0.0001%
6470-00	TOWNSHIP OF NASHWAUK	7,688	0.0013%
6472-02	CITY OF NASHWAUK	51,957	0.0087%
6473-00	CITY OF NERSTRAND	6,340	0.0011%
6474-00	TOWNSHIP OF NELSON	813	0.0001%
6492-00	TOWNSHIP OF NESSEL	1,922	0.0003%
6498-00	CITY OF NEVIS	24,160	0.0041%
6499-00	TOWNSHIP OF NEVIS	4,658	0.0008%
6500-00	TOWNSHIP OF NEW AUBURN	766	0.0001%
6501-00	CITY OF NEW AUBURN	7,732	0.0013%
6506-00	CITY OF NEW BRIGHTON	505,315	0.0847%
6512-00	CITY OF NEW GERMANY	3,729	0.0006%
6518-00	CITY OF NEW HOPE	369,325	0.0619%
6524-00	CITY OF NEW LONDON	21,307	0.0036%
6532-00	CITY OF NEW MUNICH	1,572	0.0003%
6534-00	NEW PRAGUE UTILITIES COMMISSION	108,257	0.0182%
6534-01	CITY OF NEW PRAGUE	163,869	0.0275%
6534-02	CITY OF NEW PRAGUE MUNICIPAL GOLF	23,194	0.0039%
6540-00	CITY OF NEW RICHLAND	19,371	0.0032%
6542-00	CITY OF SCANDIA	35,570	0.0060%
6550-00	CITY OF NEW ULM	401,595	0.0673%
6551-00	CITY OF NEW ULM PUBLIC UTILITIES	480,566	0.0806%
6552-00	CITY OF NEW YORK MILLS	54,947	0.0092%
6554-00	TOWNSHIP OF NEWBURG	2,622	0.0004%
6556-00	CITY OF NEWFOLDEN	8,793	0.0015%
6558-00	CITY OF NEWPORT	67,801	0.0114%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
6570-00	CITY OF NICOLLET	\$ 13,945	0.0023%
6575-00	CITY OF NIELSVILLE	2,206	0.0004%
6582-00	CITY OF NISSWA	114,883	0.0193%
6589-00	TOWNSHIP OF NOKAY LAKE	885	0.0001%
6596-00	TOWNSHIP OF NORDLAND	2,047	0.0003%
6616-02	CITY OF NORTH BRANCH	207,640	0.0348%
6622-00	TOWNSHIP OF NORTH HERO	1,062	0.0002%
6624-00	CITY OF NORTH MANKATO	235,368	0.0395%
6626-00	CITY OF NORTH OAKS	20,341	0.0034%
6634-00	CITY OF NORTH ST PAUL	257,359	0.0432%
6636-00	TOWNSHIP OF NORTHERN	2,029	0.0003%
6638-00	CITY OF NORTHFIELD	537,593	0.0901%
6639-00	NORTHFIELD HOSPITAL + CLINICS	4,115,180	0.6900%
6640-00	TOWNSHIP OF NORTHFIELD	2,936	0.0005%
6646-00	CITY OF NORTHOME	11,436	0.0019%
6648-00	CITY OF NORTHROP	797	0.0001%
6654-00	TOWNSHIP OF NORWAY- FILLMORE COUNTY	1,119	0.0002%
6668-00	CITY OF OAK GROVE	54,674	0.0092%
6672-00	TOWNSHIP OF OAK LAWN	4,389	0.0007%
6674-00	CITY OF OAK PARK HEIGHTS	70,728	0.0119%
6680-00	CITY OF OAKDALE	436,901	0.0733%
6684-00	TOWNSHIP OF OAKLAND	1,328	0.0002%
6694-00	CITY OF ODESSA	1,339	0.0002%
6702-00	CITY OF OGEMA	2,461	0.0004%
6704-00	CITY OF OGILVIE	16,122	0.0027%
6706-00	CITY OF OKABENA MUNICIPAL LIQUOR	7,255	0.0012%
6708-00	CITY OF OKLEE	7,284	0.0012%
6710-00	CITY OF OLIVIA	79,819	0.0134%
6718-00	CITY OF ONAMIA	14,910	0.0025%
6732-00	CITY OF ORONO	192,250	0.0322%
6735-00	CITY OF ORONOCO	25,805	0.0043%
6736-00	CITY OF ORR	21,747	0.0036%
6742-00	CITY OF ORTONVILLE	52,200	0.0088%
6743-00	ORTONVILLE AREA HEALTH SERVICES	946,128	0.1586%
6752-00	CITY OF OSAKIS	41,184	0.0069%
6764-00	CITY OF OSLO	10,694	0.0018%
6766-00	CITY OF OSSEO	60,400	0.0101%
6770-00	TOWNSHIP OF OTISCO	497	0.0001%
6776-00	CITY OF OTSEGO	169,584	0.0284%
6780-00	CITY OF OSTRANDER	5,739	0.0010%
6782-00	TOWNSHIP OF OTTO	2,710	0.0005%
6786-00	CITY OF OWATONNA	576,695	0.0967%
6786-04	CITY OF OWATONNA MUNICIPAL UTILITIES	464,560	0.0779%
6800-00	CITY OF PALISADE	3,533	0.0006%
6810-00	CITY OF PARK RAPIDS	99,770	0.0167%
6820-01	CITY OF PARKERS PRAIRIE	22,730	0.0038%
6834-00	CITY OF PAYNESVILLE	81,346	0.0136%
6835-00	TOWNSHIP OF PAYNESVILLE	4,878	0.0008%
6842-00	TOWNSHIP OF PELICAN	3,730	0.0006%
6843-00	TOWNSHIP OF PELICAN OTTERTAIL COUNTY	591	0.0001%
6850-00	CITY OF PELICAN RAPIDS	61,503	0.0103%
6853-00	CITY OF PENNOCK	5,515	0.0009%
6854-01	CITY OF PEMBERTON	6,350	0.0011%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
6862-00	CITY OF PEQUOT LAKES	\$ 42,300	0.0071%
6870-00	CITY OF PERHAM	112,564	0.0189%
6880-00	CITY OF PETERSON	7,923	0.0013%
6888-00	CITY OF PIERZ	28,521	0.0048%
6890-00	CITY OF PILLAGER	14,350	0.0024%
6891-00	TOWNSHIP OF PIKE CREEK	698	0.0001%
6892-00	TOWNSHIP OF PIKE BAY	2,784	0.0005%
6904-00	TOWNSHIP OF PINE CITY	1,645	0.0003%
6906-00	CITY OF PINE CITY	119,542	0.0200%
6910-00	CITY OF PINE ISLAND	71,486	0.0120%
6922-00	TOWNSHIP OF PINE RIVER	4,868	0.0008%
6924-00	CITY OF PINE RIVER	20,868	0.0035%
6926-00	CITY OF PIPESTONE	123,934	0.0208%
6928-00	TOWNSHIP OF PLAINVIEW	1,760	0.0003%
6930-00	CITY OF PLAINVIEW	71,776	0.0120%
6932-00	CITY OF PLATO	5,909	0.0010%
6940-00	TOWNSHIP OF PLEASANT PRAIRIE	2,017	0.0003%
6954-00	CITY OF PLUMMER	6,486	0.0011%
6956-00	CITY OF PLYMOUTH	1,275,861	0.2139%
6980-00	TOWNSHIP OF POKEGAMA	7,464	0.0013%
6994-00	TOWNSHIP OF POWERS	4,587	0.0008%
7004-00	TOWNSHIP OF PREBLE	1,166	0.0002%
7010-01	CITY OF PRESTON MUNICIPAL UTILITIES	42,896	0.0072%
7010-02	CITY OF PRESTON	42,258	0.0071%
7015-00	TOWNSHIP OF PRINCETON	3,460	0.0006%
7016-00	CITY OF PRINCETON	123,757	0.0207%
7016-02	CITY OF PRINCETON PUBLIC UTILITIES	83,909	0.0141%
7018-00	CITY OF PRINSBURG	9,616	0.0016%
7022-00	CITY OF PRIOR LAKE	457,039	0.0766%
7024-00	CITY OF PROCTOR PUBLIC UTILITIES	12,409	0.0021%
7026-00	CITY OF PROCTOR	56,093	0.0094%
7038-00	TOWNSHIP OF QUINCY	815	0.0001%
7043-00	TOWNSHIP OF RACINE	924	0.0002%
7044-00	CITY OF RACINE	6,678	0.0011%
7048-00	CITY OF RAMSEY	370,023	0.0620%
7050-00	CITY OF RANDALL	25,803	0.0043%
7051-00	CITY OF RANDOLPH	2,006	0.0003%
7056-00	CITY OF RANIER	19,825	0.0033%
7060-00	TOWNSHIP OF RAPIDAN	4,244	0.0007%
7061-00	TOWNSHIP OF RAVENNA	1,142	0.0002%
7066-00	CITY OF RAYMOND	8,791	0.0015%
7072-00	CITY OF RED LAKE FALLS	25,894	0.0043%
7078-00	CITY OF RED WING	727,991	0.1221%
7084-00	CITY OF REDWOOD FALLS	293,802	0.0493%
7098-02	CITY OF REMER	36,303	0.0061%
7104-00	CITY OF RENVILLE	27,191	0.0046%
7105-00	CITY OF REVERE	916	0.0002%
7110-00	CITY OF RICE	16,992	0.0028%
7118-00	CITY OF RICE LAKE	34,562	0.0058%
7132-00	CITY OF RICHFIELD	892,745	0.1497%
7138-00	CITY OF RICHMOND	20,160	0.0034%
7139-00	TOWNSHIP OF RICHMOND	628	0.0001%
7160-00	CITY OF ROBBINSDALE	371,588	0.0623%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
7164-00	CITY OF ROCHESTER	\$ 4,626,572	0.7757%
7176-00	TOWNSHIP OF ROCHESTER	2,194	0.0004%
7178-00	ROCHESTER CASCADE ROAD SERVICES JP	19,284	0.0032%
7181-00	CITY OF ROCK CREEK	9,404	0.0016%
7186-00	TOWNSHIP OF ROCKFORD	20,253	0.0034%
7188-00	CITY OF ROCKFORD	55,134	0.0092%
7190-00	CITY OF ROCKVILLE	28,502	0.0048%
7206-00	CITY OF ROGERS	367,844	0.0617%
7210-00	ROLLING GREEN TOWNSHIP	484	0.0001%
7214-00	CITY OF ROLLINGSTONE	12,783	0.0021%
7224-00	TOWNSHIP OF ROOSEVELT	5,141	0.0009%
7234-00	CITY OF ROSE CREEK	5,118	0.0009%
7238-00	CITY OF ROSEAU	83,518	0.0140%
7250-00	CITY OF ROSEMOUNT	457,323	0.0767%
7258-00	CITY OF ROSEVILLE	826,024	0.1385%
7259-00	NE METRO AREA MUNI INTERWORKING COLL	86,638	0.0145%
7270-00	CITY OF ROTHSA Y	32,059	0.0054%
7276-00	TOWNSHIP OF ROUND LAKE	1,093	0.0002%
7278-00	CITY OF ROUND LAKE	12,978	0.0022%
7285-00	TOWNSHIP OF ROYALTON	2,705	0.0005%
7286-00	CITY OF ROYALTON	21,454	0.0036%
7290-00	CITY OF RUSH	34,229	0.0057%
7294-00	CITY OF RUSHFORD	70,201	0.0118%
7295-00	CITY OF RUSHFORD VILLAGE	10,907	0.0018%
7296-00	CITY OF RUSHMORE	10,480	0.0018%
7300-00	CITY OF RUSSELL	19,710	0.0033%
7304-00	CITY OF RUTHTON	6,386	0.0011%
7306-00	TOWNSHIP OF RUTLAND	1,368	0.0002%
7314-00	CITY OF SACRED HEART	22,928	0.0038%
7318-00	CITY OF ST ANTHONY	203,230	0.0341%
7320-00	CITY OF SAINT AUGUSTA	27,318	0.0046%
7322-00	CITY OF ST BONIFACIUS	21,879	0.0037%
7324-00	CITY OF ST CHARLES	85,995	0.0144%
7328-00	CITY OF ST CLAIR	11,581	0.0019%
7330-00	CITY OF ST CLOUD	1,614,096	0.2706%
7334-00	CITY OF ST FRANCIS	145,805	0.0244%
7338-00	CITY OF ST HILAIRE	6,271	0.0011%
7340-00	CITY OF ST JAMES	161,990	0.0272%
7341-51	TOWNSHIP OF ST JAMES	477	0.0001%
7350-00	CITY OF ST JOSEPH	99,834	0.0167%
7354-00	CITY OF ST LEO	1,083	0.0002%
7356-00	CITY OF ST LOUIS PARK	1,460,762	0.2449%
7368-00	CITY OF ST MICHAEL	184,270	0.0309%
7370-00	CITY OF ST PAUL	10,742,597	1.8012%
7370-01	ST PAUL PORT AUTHORITY	145,798	0.0244%
7444-00	REGIONS HOSPITAL - MAIL STOP	63,494	0.0106%
7474-00	CITY OF ST PAUL PARK	73,612	0.0123%
7476-00	RIVERS EDGE HOSPITAL & CLINIC	946,106	0.1586%
7476-01	CITY OF ST PETER	400,373	0.0671%
7477-00	CITY OF ST STEPHEN	1,270	0.0002%
7496-00	CITY OF SANBORN	7,612	0.0013%
7508-00	CITY OF SANDSTONE	40,136	0.0067%
7520-00	TOWNSHIP OF SARGEANT	206	0.0000%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
7524-00	CITY OF SARTELL	\$ 221,207	0.0371%
7526-00	CITY OF SAUK CENTRE	69,361	0.0116%
7527-00	CITY OF SAUK CENTRE PUBLIC UTILITIES	78,778	0.0132%
7532-00	CITY OF SAUK RAPIDS	197,259	0.0331%
7536-00	CITY OF SAVAGE	594,326	0.0996%
7546-00	TOWNSHIP OF SCANDIA VALLEY	7,286	0.0012%
7548-00	CITY OF SCANLON	11,061	0.0019%
7562-00	CITY OF SEBEKA	26,230	0.0044%
7570-00	TOWNSHIP OF SEVERANCE	1,415	0.0002%
7575-00	CITY OF SHAFER	19,396	0.0033%
7578-00	CITY OF SHAKOPEE	675,994	0.1133%
7578-01	SHAKOPEE PUBLIC UTILITIES COMMISSION	426,853	0.0716%
7580-00	TOWNSHIP OF SHAMROCK	16,753	0.0028%
7585-00	TOWNSHIP OF SHELBY	604	0.0001%
7590-00	CITY OF SHELLY	6,895	0.0012%
7602-00	CITY OF SHERBURN	31,345	0.0053%
7603-00	TOWNSHIP OF SHETEK	465	0.0001%
7604-00	TOWNSHIP OF SHINGOBEE	7,636	0.0013%
7605-00	TOWNSHIP OF SHIELDSVILLE	1,798	0.0003%
7622-00	CITY OF SHOREVIEW	621,131	0.1041%
7624-00	CITY OF SHOREWOOD	142,155	0.0238%
7638-00	CITY OF SILVER BAY	100,138	0.0168%
7642-00	TOWNSHIP OF SILVER CREEK -- LAKE COUNTY	20,510	0.0034%
7644-00	TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY	12,668	0.0021%
7648-00	CITY OF SILVER LAKE	26,074	0.0044%
7649-00	TOWNSHIP OF SILVER LAKE	704	0.0001%
7680-00	CITY OF SLAYTON	41,509	0.0070%
7682-00	CITY OF SLEEPY EYE	135,877	0.0228%
7682-01	CITY OF SLEEPY EYE HOSPITAL	574,183	0.0963%
7691-00	TOWNSHIP OF SOLWAY	1,818	0.0003%
7692-00	CITY OF SOUTH ST PAUL	457,966	0.0768%
7708-00	TOWNSHIP OF SOUTH BEND	10,092	0.0017%
7710-00	TOWNSHIP OF SOUTH BRANCH	575	0.0001%
7714-01	CITY OF SOUTH HAVEN	6,381	0.0011%
7718-00	TOWNSHIP OF SOUTHSIDE	1,278	0.0002%
7734-00	CITY OF SPICER	27,027	0.0045%
7742-00	CITY OF SPRING GROVE	44,034	0.0074%
7750-00	CITY OF SPRING LAKE PARK	102,998	0.0173%
7752-00	CITY OF SPRING PARK	16,882	0.0028%
7760-00	CITY OF SPRING VALLEY	36,135	0.0061%
7760-02	CITY OF SPRING VALLEY UTILITIES	44,041	0.0074%
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	85,861	0.0144%
7784-00	CITY OF STACY LIQUOR	39,193	0.0066%
7784-01	CITY OF STACY	19,101	0.0032%
7786-00	TOWNSHIP OF STANFORD	5,386	0.0009%
7787-00	TOWNSHIP OF STANTON	1,384	0.0002%
7796-00	CITY OF STAPLES	92,060	0.0154%
7802-00	TOWNSHIP OF STAR LAKE	1,981	0.0003%
7804-00	CITY OF STARBUCK	23,143	0.0039%
7814-00	CITY OF STEPHEN	25,595	0.0043%
7820-00	CITY OF STEWART	13,190	0.0022%
7822-00	CITY OF STEWARTVILLE	94,543	0.0159%
7824-00	CITY OF STILLWATER	450,262	0.0755%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
7826-00	TOWNSHIP OF STILLWATER	\$ 5,185	0.0009%
7830-01	TOWNSHIP OF STOCKHOLM	14,980	0.0025%
7835-00	CITY OF STOCKTON	10,455	0.0018%
7840-00	TOWNSHIP OF STONEY RUN	341	0.0001%
7848-00	CITY OF STORDEN	6,327	0.0011%
7849-00	TOWNSHIP OF STORDEN	907	0.0002%
7862-00	TOWNSHIP OF STURGEON LAKE	2,213	0.0004%
7881-00	TOWNSHIP OF SUNRISE	5,323	0.0009%
7900-00	TOWNSHIP OF SVERDRUP	5,571	0.0009%
7905-00	TOWNSHIP OF SWAN RIVER	64	0.0000%
7908-00	CITY OF SWANVILLE	4,530	0.0008%
7920-00	TOWNSHIP OF SYLVAN	5,764	0.0010%
7926-00	CITY OF TACONITE	10,733	0.0018%
7946-00	CITY OF TAYLORS FALLS	18,752	0.0031%
7966-00	CITY OF THIEF RIVER FALLS	309,694	0.0519%
7966-01	NORTHERN MUNICIPAL POWER AGENCY	29,934	0.0050%
7966-03	THIEF RIVER FALLS REGIONAL AIRPORT AUTH	24,216	0.0041%
7974-00	TOWNSHIP OF THOMSON	36,593	0.0061%
7980-00	TOWNSHIP OF THUNDER LAKE	1,958	0.0003%
8002-00	CITY OF TONKA BAY	36,186	0.0061%
8012-00	CITY OF TOWER	27,604	0.0046%
8014-00	CITY OF TRACY	71,876	0.0121%
8026-00	CITY OF TRIMONT	14,704	0.0025%
8030-00	TOWNSHIP OF TROUT LAKE	678	0.0001%
8040-00	CITY OF TRUMAN	38,014	0.0064%
8047-00	TOWNSHIP OF TURNER	527	0.0001%
8050-00	TOWNSHIP OF TURTLE LAKE CASS CO	2,400	0.0004%
8051-00	TOWNSHIP OF TURTLE LAKE	1,806	0.0003%
8060-01	CITY OF TWIN LAKES	1,170	0.0002%
8061-00	TOWNSHIP OF TWIN LAKES CARLTON CO	2,798	0.0005%
8062-00	CITY OF TWIN VALLEY	25,004	0.0042%
8064-00	CITY OF TWO HARBORS	225,800	0.0379%
8068-00	TOWNSHIP OF TWO RIVERS	825	0.0001%
8070-00	CITY OF TYLER	35,532	0.0060%
8082-00	CITY OF ULEN	21,537	0.0036%
8082-01	CITY OF ULEN VIKING MANOR	178,687	0.0300%
8086-00	CITY OF UNDERWOOD	14,398	0.0024%
8092-00	CITY OF UPSALA	9,534	0.0016%
8095-00	TOWNSHIP OF URNESS	386	0.0001%
8102-01	CITY OF VADNAIS HEIGHTS	175,773	0.0295%
8105-00	TOWNSHIP OF VAIL	984	0.0002%
8112-00	TOWNSHIP OF VASA	3,763	0.0006%
8122-02	CITY OF VERGAS	19,717	0.0033%
8128-00	CITY OF VERMILLION	2,166	0.0004%
8130-00	CITY OF VERNDALE	17,495	0.0029%
8134-00	TOWNSHIP OF VERNON	1,056	0.0002%
8136-00	CITY OF VERNON CENTER	7,620	0.0013%
8144-00	CITY OF VESTA	7,507	0.0013%
8146-00	TOWNSHIP OF VICTOR	5,477	0.0009%
8148-00	CITY OF VICTORIA	182,771	0.0306%
8160-00	CITY OF VILLARD	1,081	0.0002%
8168-00	CITY OF VIRGINIA	370,522	0.0621%
8180-01	CITY OF VIRGINIA MUNICIPAL UTILITIES	281,775	0.0472%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
8188-00	CITY OF WABASHA	\$ 81,285	0.0136%
8190-00	CITY OF WABASSO	12,926	0.0022%
8192-00	TOWNSHIP OF WABEDO	664	0.0001%
8194-00	CITY OF WACONIA	235,623	0.0395%
8196-00	TOWNSHIP OF WACONIA	5,348	0.0009%
8202-00	CITY OF WADENA	179,091	0.0300%
8206-00	CITY OF WAHKON	8,659	0.0015%
8210-00	CITY OF WAITE PARK	181,417	0.0304%
8215-00	TOWNSHIP OF WAKEFIELD	10,281	0.0017%
8220-00	CITY OF WALDORF	6,277	0.0011%
8222-00	CITY OF WALKER	51,853	0.0087%
8226-00	CITY OF WALNUT GROVE	21,607	0.0036%
8237-00	TOWNSHIP OF WALTHAM	638	0.0001%
8240-00	TOWNSHIP OF WANAMINGO	3,276	0.0005%
8242-00	CITY OF WANAMINGO	23,688	0.0040%
8244-00	CITY OF WANDA	1,485	0.0002%
8254-00	CITY OF WARREN	71,993	0.0121%
8260-00	CITY OF WARROAD	101,958	0.0171%
8262-00	TOWNSHIP OF WARSAW	3,643	0.0006%
8266-00	CITY OF WASECA	259,190	0.0435%
8269-00	TOWNSHIP OF WASIOJA	1,258	0.0002%
8272-00	TOWNSHIP OF WATAB	2,126	0.0004%
8282-00	TOWNSHIP OF WATERTOWN	6,326	0.0011%
8284-00	CITY OF WATERTOWN	66,311	0.0111%
8286-00	CITY OF WATERVILLE	34,620	0.0058%
8290-00	CITY OF WATKINS	17,786	0.0030%
8294-00	CITY OF WATSON	1,382	0.0002%
8296-00	CITY OF WAUBUN	4,776	0.0008%
8304-00	CITY OF WAVERLY	43,645	0.0073%
8305-00	TOWNSHIP OF WAWINA	393	0.0001%
8308-00	CITY OF WAYZATA	377,058	0.0632%
8311-00	TOWNSHIP OF WEBSTER	3,450	0.0006%
8315-00	TOWNSHIP OF WELCH	10	0.0000%
8318-01	CITY OF WELCOME	14,206	0.0024%
8324-00	CITY OF WELLS	53,355	0.0089%
8325-00	CITY OF WELLS PUBLIC UTILITIES	47,841	0.0080%
8326-00	CITY OF WENDELL	3,510	0.0006%
8334-00	CITY OF WEST CONCORD	26,227	0.0044%
8339-00	TOWNSHIP OF WEST HERON LAKE	705	0.0001%
8340-00	TOWNSHIP OF WEST NEWTON	615	0.0001%
8342-00	CITY OF WEST ST PAUL	334,200	0.0560%
8350-00	CITY OF WESTBROOK MUNICIPAL UTILITIES	21,329	0.0036%
8354-00	CITY OF WESTBROOK	13,519	0.0023%
8372-00	TOWNSHIP OF WHEATLAND	991	0.0002%
8376-00	CITY OF WHEATON	27,224	0.0046%
8380-00	TOWN OF WHITE	45,044	0.0076%
8382-00	TOWNSHIP OF WHITE BEAR	128,269	0.0215%
8384-00	CITY OF WHITE BEAR LAKE	381,230	0.0639%
8410-00	CITY OF WILLIAMS	5,612	0.0009%
8412-00	CITY OF WILLMAR	383,794	0.0643%
8413-00	CITY OF WILLMAR MUNICIPAL UTILITIES	207,613	0.0348%
8422-00	CITY OF WILLERNIE	6,021	0.0010%
8430-00	CITY OF WILMONT	7,733	0.0013%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
8435-51	TOWNSHIP OF WILSON WINONA CO	\$ 1,191	0.0002%
8440-00	TOWNSHIP OF WINDEMERE	1,795	0.0003%
8446-00	CITY OF WINDOM	204,882	0.0344%
8456-00	CITY OF WINGER	2,859	0.0005%
8460-00	CITY OF WINNEBAGO	31,598	0.0053%
8462-00	CITY OF WINONA	615,217	0.1032%
8470-00	CITY OF WINSTED	32,683	0.0055%
8472-00	CITY OF WINTHROP	36,282	0.0061%
8474-01	CITY OF WINTON	3,805	0.0006%
8484-00	CITY OF WOLF LAKE	1,345	0.0002%
8488-00	TOWNSHIP OF WOLFORD	1,012	0.0002%
8490-00	CITY OF WOLVERTON	3,598	0.0006%
8494-00	CITY OF WOOD LAKE	8,253	0.0014%
8496-00	CITY OF WOODBURY	1,226,824	0.2057%
8498-00	TOWNSHIP OF WOODLAND	5,610	0.0009%
8516-00	TOWNSHIP OF WORKMAN	17	0.0000%
8518-01	CITY OF WORTHINGTON	401,655	0.0673%
8526-00	CITY OF WRENSHALL	5,883	0.0010%
8527-00	TOWNSHIP OF WUORI	4,207	0.0007%
8536-00	TOWNSHIP OF WYANETT	2,208	0.0004%
8540-00	CITY OF WYKOFF	2,857	0.0005%
8546-00	CITY OF WYOMING	88,247	0.0148%
8550-00	TOWNSHIP OF YORK	993	0.0002%
8554-01	CITY OF NORWOOD YOUNG AMERICA	59,316	0.0099%
8556-00	TOWNSHIP OF YUCATAN	1,303	0.0002%
8560-00	CITY OF ZIMMERMAN	81,057	0.0136%
8570-00	CITY OF ZUMBROTA	62,626	0.0105%
8572-00	ZUMBROTA AREA AMBULANCE ASSOCIATION	28,038	0.0047%
9005-00	SOJOURNER TRUTH ACADEMY CHARTER SCHOOL	107,511	0.0180%
9006-00	CITY OF STURGEON LAKE	7,359	0.0012%
9007-00	NORTHWEST PASSAGE HIGH SCHOOL	23,249	0.0039%
9009-00	SOUTH WASHINGTON WATERSHED DISTRICT	33,444	0.0056%
9010-00	LA CRESCENT MONTESSORI & STEM	16,171	0.0027%
9013-00	SAND HILL RIVER WATERSHED DISTRICT	6,067	0.0010%
9014-00	MATH AND SCIENCE ACADEMY	42,506	0.0071%
9020-00	ALEXANDRIA LAKE AREA SANITARY DISTRICT	126,914	0.0213%
9021-00	AITKIN COUNTY SWCD	26,756	0.0045%
9022-00	PRIME WEST HEALTH SYSTEM JPB	946,915	0.1588%
9024-00	TOWNSHIP OF SPRING LAKE	4,866	0.0008%
9025-00	NORTH LAKES ACADEMY	48,728	0.0082%
9027-00	HIGHER GROUND ACADEMY - 4027	221,138	0.0371%
9028-00	TRA EMPLOYER	-	0.0000%
9030-00	AREA II MINNESOTA RIVER BASIN PROJECTS	11,483	0.0019%
9031-00	0000-00	-	0.0000%
9035-00	TOWNSHIP OF JANESVILLE	365	0.0001%
9037-00	NORTHERN DAKOTA COUNTY CABLE COMMISSION	33,274	0.0056%
9038-00	ARROWHEAD LIBRARY SYSTEM	87,491	0.0147%
9041-00	TRAILBLAZER JOINT POWERS BOARD	237,473	0.0398%
9042-00	CITY OF DOVER	5,460	0.0009%
9043-00	ARROWHEAD REGIONAL COMPUTING	68,319	0.0115%
9044-00	ARDC	196,469	0.0329%
9047-00	CITY OF HAMPTON	4,808	0.0008%
9048-00	ROSEAU RIVER WATERSHED DISTRICT	11,843	0.0020%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9050-00	ASSOCIATION OF MINNESOTA COUNTIES	\$ 155,256	0.0260%
9053-00	RED ROCK RURAL WATER SYSTEM	50,889	0.0085%
9055-00	QUAD CITIES JOINT POWERS BOARD	662	0.0001%
9057-00	HIGH SCHOOL FOR THE RECORDING ARTS	105,134	0.0176%
9061-00	TOWNSHIP OF BEMIDJI	7,569	0.0013%
9064-00	RICH PRAIRIE SEWER AND WATER DISTRICT	8,930	0.0015%
9068-00	BATTLE LAKE MOTOR PATROL ASSOCIATION	14,071	0.0024%
9070-00	BECKER COUNTY SWCD	56,629	0.0095%
9077-00	TOWNSHIP OF DELL GROVE	-	0.0000%
9080-00	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	82,813	0.0139%
9082-00	BENTON COUNTY SWCD	31,765	0.0053%
9083-00	BENTON STEARNS COUNTY SPECIAL EDUCATION	52,174	0.0087%
9084-00	BLUE EARTH COUNTY SWCD	17,666	0.0030%
9085-00	BIG STONE COUNTY SWCD	8,782	0.0015%
9087-00	BROWN COUNTY SWCD	13,275	0.0022%
9089-00	CLEARWATER COUNTY SWCD	14,950	0.0025%
9092-00	BOVEY COLERAINE TREATMENT PLANT COMM	8,975	0.0015%
9095-00	BOIS DE SIOUX WATERSHED DISTRICT	9,597	0.0016%
9097-00	SOUTHWEST METRO INTERMEDIATE DIST 288	384,135	0.0644%
9098-00	CENTRAL MN EDUC RESEARCH & DEV COUNCIL	185,855	0.0312%
9099-00	CARLTON COUNTY SWCD	30,895	0.0052%
9101-00	CCLNS JOINT POWERS BOARD #3	20,039	0.0034%
9103-00	CARVER COUNTY SWCD	40,212	0.0067%
9105-00	RESOURCE TRAINING AND SOLUTIONS	127,577	0.0214%
9107-00	CENTRAL ST CROIX VALLEY CABLE	20,350	0.0034%
9110-00	CENTENNIAL LAKES POLICE DEPT	15,838	0.0027%
9111-00	CITY EMPLOYEES' UNION 363	7,326	0.0012%
9113-00	CHISHOLM-HIBBING AIRPORT AUTHORITY	42,712	0.0072%
9115-00	CLAY COUNTY SWCD	27,135	0.0045%
9121-00	COTTONWOOD COUNTY SWCD	29,547	0.0050%
9125-00	CROSSLAKE COMMUNITY SCHOOL	49,828	0.0084%
9129-00	CROOKSTON HOUSING & ECON DEV AUTHORITY	12,118	0.0020%
9133-00	SCHOOLCRAFT LEARNING COMMUNITY	48,832	0.0082%
9134-00	PIONEERLAND LIBRARY SYSTEM	167,252	0.0280%
9135-00	CROW WING COUNTY SWCD	20,781	0.0035%
9136-00	TIES	87,106	0.0146%
9138-00	DAKOTA COUNTY SWCD	71,781	0.0120%
9140-00	DOVER-EYOTA ST CHARLES SANITARY DISTRICT	15,086	0.0025%
9141-00	DOUGLAS COUNTY SWCD	28,912	0.0048%
9142-00	DODGE COUNTY SWCD	14,546	0.0024%
9145-00	ARCADIA CHARTER SCHOOL	23,003	0.0039%
9148-00	AURORA CHARTER SCHOOL	75,291	0.0126%
9151-00	ROSA PARKS CHARTER HIGH SCHOOL	10,684	0.0018%
9152-00	EAST CENTRAL REGIONAL DEV. COMMISSION	37,904	0.0064%
9153-00	RIVERWAY LEARNING COMMUNITY	37,723	0.0063%
9155-00	SOUTHWEST TRANSIT	204,386	0.0343%
9158-00	EAST CENTRAL REGIONAL LIBRARY	131,505	0.0220%
9160-00	NORMAN COUNTY SWCD	13,483	0.0023%
9162-00	EAST OTTER TAIL COUNTY SWCD	56,529	0.0095%
9165-00	EXCELSIOR FIRE DISTRICT	6,370	0.0011%
9167-00	TOWNSHIP OF GLENWOOD	521	0.0001%
9168-00	EAST RANGE JOINT POWERS BOARD	1,500	0.0003%
9172-00	METROPOLITAN ECSU REGION 11	134,220	0.0225%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9176-01	SOURCEWELL	\$ 1,584,408	0.2657%
9180-00	HUMAN SERVICES OF FARIBAULT & MARTIN CO	582,176	0.0976%
9181-00	FREEBORN COUNTY SWCD	21,479	0.0036%
9183-00	GOODHUE COUNTY SWCD	33,055	0.0055%
9186-00	ECHO CHARTER SCHOOL	30,806	0.0052%
9187-00	TOWNSHIP OF EUREKA	6,499	0.0011%
9191-00	CITY OF CUYUNA	2,408	0.0004%
9193-00	GRANT COUNTY SWCD	18,842	0.0032%
9194-00	GREAT RIVER REGIONAL LIBRARY	446,139	0.0748%
9197-00	TOWNSHIP OF THOMASTOWN	1,066	0.0002%
9198-00	GREENWAY JOINT RECREATION ASSOCIATION	9,696	0.0016%
9200-00	HEADWATERS REGIONAL DEVELOPMENT COMM	51,043	0.0086%
9201-00	TOWNSHIP OF MONROE	640	0.0001%
9203-00	HUBBARD COUNTY SWCD	19,697	0.0033%
9207-00	RED RIVER WATERSHED MANAGEMENT	15,806	0.0027%
9208-00	GARRISON-KATHIO SANITARY DISTRICT	1,683	0.0003%
9209-00	AGRICULTURAL & FOOD SCIENCES ACADEMY	85,626	0.0144%
9211-00	TOWNSHIP OF WASKISH	405	0.0001%
9212-00	PENNINGTON-RED LAKE COUNTY NURSING SERVI	58,469	0.0098%
9213-00	EXCELL ACADEMY FOR HIGHER LEARNING	133,575	0.0224%
9218-00	MINNESOTA VALLEY EDUCATIONAL DISTRICT	51,635	0.0087%
9219-00	ISANTI SOIL & WATER CONSERVATION DISTRIC	21,272	0.0036%
9221-00	MINNEWASKA AREA ISD-2149	285,179	0.0478%
9225-00	KANDIYOHI COUNTY SWCD	20,372	0.0034%
9227-00	ITASCA COUNTY SWCD	26,119	0.0044%
9230-00	KITCHIGAMI REGIONAL LIBRARY	116,252	0.0195%
9232-00	KITTSOON-MARSHALL COUNTY RURAL WATER SYST	7,623	0.0013%
9233-00	KOOCHICHING COUNTY SWCD	18,957	0.0032%
9234-00	LAKE AGASSIZ SPECIAL EDUCATION COOP	22,827	0.0038%
9235-00	LAC QUI PARLE COUNTY SWCD	16,100	0.0027%
9236-00	LAKE MINNETONKA CONSERVATION DISTRICT	16,447	0.0028%
9237-00	KITTSOON COUNTY SWCD	12,968	0.0022%
9238-00	LAKE AGASSIZ REGIONAL LIBRARY	143,799	0.0241%
9239-00	FERGUS FALLS SPECIAL EDUCATION 935	43,022	0.0072%
9240-00	SOUTHERN MINNESOTA EDUCATION CONSORTIUM	81,306	0.0136%
9243-00	KANABEC COUNTY SWCD	11,579	0.0019%
9244-00	LAC QUI PARLE/YELLOW BANK WATERSHED	25,942	0.0043%
9245-00	LAKE MINNETONKA COMMUNICATION COMMISSION	16,983	0.0028%
9246-00	WESTBROOK WALNUT GROVE SCHOOLS ISD 2898	118,557	0.0199%
9249-00	TOWNSHIP OF ALEXANDRIA	5,095	0.0009%
9250-00	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	139,290	0.0234%
9251-00	PILLAGER AREA CHARTER SCHOOL	3,645	0.0006%
9252-00	LINCOLN COUNTY SWCD	15,540	0.0026%
9254-00	LEAGUE OF MINNESOTA CITIES	883,267	0.1481%
9256-00	LOGIS	578,480	0.0970%
9262-00	MARSHALL- POLK COUNTY RURAL WATER SYSTEM	25,310	0.0042%
9263-00	MEEKER COUNTY SWCD	17,676	0.0030%
9264-00	MEEKER AND WRIGHT SPECIAL EDUCATION COOP	97,760	0.0164%
9265-00	METROPOLITAN AIRPORTS COMMISSION	5,549,389	0.9305%
9267-00	LAKE COUNTY SWCD	22,112	0.0037%
9268-00	MARTIN COUNTY SWCD	22,008	0.0037%
9269-00	MARSHALL COUNTY SWCD	15,599	0.0026%
9271-01	MAHNOMEN COUNTY SWCD	5,722	0.0010%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9272-00	MINNESOTA INTER-COUNTY ASSOCIATION	\$ 18,100	0.0030%
9276-00	TWIN CITIES INTERNATIONAL SCHOOL	189,831	0.0318%
9278-00	METROPOLITAN LIBRARY SERVICE AGENCY	39,193	0.0066%
9280-00	RIDGEWAY COMMUNITY SCHOOL	17,019	0.0029%
9282-00	CITY OF MAGNOLIA	2,672	0.0004%
9283-00	TOWN OF NEW INDEPENDENCE	683	0.0001%
9284-00	METROPOLITAN MOSQUITO CONTROL DISTRICT	336,479	0.0564%
9287-00	FRIENDSHIP ACADEMY OF FINE ARTS	69,280	0.0116%
9291-00	TOWNSHIP OF FOSTER	714	0.0001%
9292-00	WEST LAKELAND TOWNSHIP	7,760	0.0013%
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	227	0.0000%
9298-00	FIT ACADEMY	37,059	0.0062%
9300-00	THREE RIVERS PARK DISTRICT	2,147,322	0.3600%
9303-00	NW SUB INTEGRATION SCHOOL DIST- 6078	23,256	0.0039%
9305-00	METRONET	11,772	0.0020%
9307-00	RAMSEY WASHINGTON METRO WATERSHED DIST	88,578	0.0149%
9312-00	HERON LAKE WATERSHED DISTRICT	6,302	0.0011%
9313-00	KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT	19,343	0.0032%
9314-00	MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI	24,000	0.0040%
9316-00	MIDWEST SPEC EDUC COOP DISTRICT #398	21,811	0.0037%
9317-00	MINNESOTA COUNTIES COMPUTER COOPERATIVE	41,406	0.0069%
9318-00	MILLE LACS COUNTY SWCD	13,413	0.0022%
9319-00	MINNEHAHA CREEK WD	129,628	0.0217%
9324-00	MINNESOTA MUNICIPAL UTILITIES ASSOC	210,253	0.0353%
9330-00	MINNESOTA COUNTIES INT TRUST	267,134	0.0448%
9333-00	DENMARK TOWNSHIP	3,716	0.0006%
9337-00	BUFFALO-RED RIVER WATERSHED DISTRICT	15,946	0.0027%
9339-00	CAPITOL REGION WATERSHED DISTRICT	122,707	0.0206%
9340-00	CARNELIAN-MARINE WATERSHED DISTRICT	11,912	0.0020%
9341-00	COMFORT LAKE FOREST LAKE WD	50,968	0.0085%
9348-00	NINE MILE CREEK WATERSHED DISTRICT	33,117	0.0056%
9349-00	OKEBENA-OCHEDEA WATERSHED DISTRICT	4,946	0.0008%
9350-00	MINNESOTA VALLEY COOP CENTER	24,046	0.0040%
9351-00	MINNESOTA VALLEY TRANSIT AUTHORITY	192,518	0.0323%
9352-00	MOOSE LAKE-WINDEMERE	3,123	0.0005%
9354-00	MORRISON COUNTY SWCD	36,135	0.0061%
9357-00	MOWER COUNTY SWCD	37,056	0.0062%
9359-00	NORTH METRO TELECOMMUNICATIONS	55,407	0.0093%
9360-00	NORTHERN LIGHTS LIBRARY NETWORK	10,934	0.0018%
9361-00	NORTH FORK CROW RIVER WATERSHED DISTRICT	13,757	0.0023%
9363-00	NICOLLET COUNTY SWCD	22,325	0.0037%
9364-00	NEW RICHLAND CARE CENTER	148,014	0.0248%
9366-00	NORTHEAST EDUC COOP SERVICE UNIT	129,873	0.0218%
9367-00	KITTSON MARSHALL WATER	17,274	0.0029%
9369-00	NOBLES SWCD	11,757	0.0020%
9371-00	NORTHWEST SERVICE COOPERATIVE	57,835	0.0097%
9373-00	NORTHWEST SUBURBAN CABLE COMMUN COMM	152,236	0.0255%
9374-00	NORTHWEST REGIONAL DEVELOPMENT COMM	134,595	0.0226%
9375-00	OTTER TAIL COUNTY WATER MANAGMENT DIST	7,172	0.0012%
9376-00	NORTHWEST REGIONAL INTERDISTRICT	3,498	0.0006%
9377-00	NORTH ST LOUIS SWCD	29,086	0.0049%
9384-00	PENNINGTON COUNTY SWCD	28,261	0.0047%
9385-00	PELICAN RIVER WD	16,748	0.0028%

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9386-00	PINE POINT SCHOOL	\$ 30,869	0.0052%
9389-02	PINE COUNTY SWCD	13,125	0.0022%
9390-00	PINE TO PRAIRIE COOP CENTER	26	0.0000%
9391-00	PIPESTONE COUNTY SWCD	16,736	0.0028%
9393-00	EAST POLK COUNTY SWCD	10,319	0.0017%
9394-00	PLAINVIEW-ELGIN SANITARY DISTRICT	19,413	0.0033%
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	162,441	0.0272%
9398-00	PLUM CREEK LIBRARY SYSTEM	27,337	0.0046%
9399-00	POPE COUNTY SWCD	17,535	0.0029%
9400-00	PRIOR LAKE-SPRING LAKE WD	28,506	0.0048%
9401-00	MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD	53,168	0.0089%
9402-00	RAMSEY-WASHINGTON SUBURBAN CABLE COMM	27,103	0.0045%
9403-00	QUAD CITIES CABLE COMMISSION	53,771	0.0090%
9404-00	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-	0.0000%
9406-00	RED LAKE WD	39,246	0.0066%
9407-00	ESV REGION V COMPUTER SERVICE	68,745	0.0115%
9408-00	SOUTHWEST HEALTH & HUMAN SERVICES	1,005,566	0.1686%
9411-00	RED LAKE COUNTY SWCD	10,013	0.0017%
9413-00	RANGE ASSOCIATION OF MUNICIPALITIES	3,769	0.0006%
9414-00	NORTHEAST MINNESOTA OFFICE JOB TRAINING	129,035	0.0216%
9415-00	RILEY PURGATORY BLUFF CREEK WS DISTRICT	36,545	0.0061%
9416-00	REGION FIVE DEVELOPMENT COMMISSION	58,718	0.0098%
9420-00	RENVILLE COUNTY SWCD	15,649	0.0026%
9422-00	AREA SPEC EDUC COOP	27,351	0.0046%
9424-00	REGION I	97,016	0.0163%
9425-00	WILD RICE WATERSHED DISTRICT	14,864	0.0025%
9426-00	TOWNSHIP OF AMBOY	1,044	0.0002%
9427-00	GERMANIA TOWNSHIP	928	0.0002%
9428-00	REGION IX DEVELOPMENT COMMISSION	64,879	0.0109%
9429-00	RUSH LAKE SANITARY DISTRICT	40	0.0000%
9430-00	RICE COUNTY SWCD	25,099	0.0042%
9432-00	ROSEAU COUNTY SWCD	13,540	0.0023%
9434-00	RICE CREEK WD	74,381	0.0125%
9439-00	RUNESTONE AREA EDUCATION DIST 6014	30,661	0.0051%
9443-00	ST CLOUD AREA PLAN ORGANIZATION	25,762	0.0043%
9444-00	ST CLOUD METRO TRANSIT COMMISSION	441,355	0.0740%
9445-00	SCOTT COUNTY SWCD	70,291	0.0118%
9448-00	ST LOUIS & LAKE COUNTY REGIONAL RAILROAD	16,758	0.0028%
9449-00	RAMSEY WASHINGTON RECYCLING & ENERGY BRD	508,030	0.0852%
9450-00	SAUK CENTRE WATERSHED DISTRICT	27,994	0.0047%
9457-00	SERPENT LAKE SANITARY SEWER DISTRICT	16,641	0.0028%
9458-00	MID-MINNESOTA DEVELOPMENT COMMISSION	43,617	0.0073%
9465-00	SOUTHEAST SWCD TECH SUPPORT JPB	30,542	0.0051%
9470-00	SOUTH CENTRAL SERVICE COOPERATIVE	175,836	0.0295%
9474-00	SOUTHEAST SERVICE COOPERATIVE	76,993	0.0129%
9475-00	SIBLEY COUNTY SWCD	16,531	0.0028%
9477-00	SHERBURNE COUNTY SWCD	27,872	0.0047%
9478-00	SOUTHERN MN MUNICIPAL POWER AGENCY	430,695	0.0722%
9479-00	ANOKA COUNTY SWCD	65,110	0.0109%
9481-00	BOARD OF PUBLIC DEFENDERS	129,493	0.0217%
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	19,187	0.0032%
9483-00	SOUTH ST LOUIS COUNTY SWCD	20,328	0.0034%
9484-00	STATE SUPREME COURT JUDICIAL DISTRICT	753,663	0.1264%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9486-00	PRAIRELANDS LIBRARY EXCHANGE	\$ 5,742	0.0010%
9488-00	SW & W CENTRAL EDUC SERVICE	694,459	0.1164%
9493-00	TOWNSHIP OF ALBORN	1,053	0.0002%
9494-00	SOUTHWEST REGIONAL DEVELOPMENT COMM	44,076	0.0074%
9510-00	STATE COMMUNITY COLLEGES	623,388	0.1045%
9513-00	STEARNS COUNTY SWCD	118,913	0.0199%
9515-00	STEELE COUNTY SWCD	15,338	0.0026%
9518-00	SEIU LOCAL 284	12,334	0.0021%
9519-00	STEVENS COUNTY SWCD	30,370	0.0051%
9524-00	SUNNYSIDE NURSING HOME	106,172	0.0178%
9525-00	SWIFT COUNTY SWCD	12,695	0.0021%
9528-00	TOWNSHIP MAINTENANCE ASSOCIATION	9,419	0.0016%
9530-00	TRAVERSE DES SIOUX LIBRARY COOPERATIVE	38,643	0.0065%
9532-00	TRAVERSE COUNTY SWCD	25,194	0.0042%
9535-00	CENTRAL MN POWER AGENCY & SERVICES	121,161	0.0203%
9539-00	TWO RIVERS WD	10,666	0.0018%
9541-00	VADNAIS LAKE AREA	29,957	0.0050%
9542-00	UPPER MINNESOTA RIVER WD	5,161	0.0009%
9544-00	UPPER MINNESOTA VALLEY REG DEVEL COMM	54,667	0.0092%
9547-00	VIKING LIBRARY SYSTEM	41,207	0.0069%
9549-00	LAKES COUNTRY SERVICE COOPERATIVE	212,043	0.0356%
9555-00	WASHINGTON SWCD	106,291	0.0178%
9556-00	WABASHA COUNTY SWCD	17,210	0.0029%
9561-00	RED RIVER VALLEY CONSERVATION SRVC AREA	10,947	0.0018%
9563-00	WEST OTTERTAIL COUNTY SWCD	27,292	0.0046%
9565-00	TOWNSHIP OF MANYASKA	845	0.0001%
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	10,241	0.0017%
9570-00	WESTERN AREA CITY & COUNTY COOPERATIVE	480	0.0001%
9572-00	WESTERN LAKE SUPERIOR SANITARY DISTRICT	639,963	0.1073%
9573-00	WEST POLK COUNTY SWCD	12,207	0.0020%
9574-01	WILKIN COUNTY SWCD	26,010	0.0044%
9576-00	WINDOM AREA HEALTH	662,468	0.1111%
9577-00	WINONA COUNTY SWCD	15,146	0.0025%
9578-00	FRESHWATER EDUC DIST -6004	139,664	0.0234%
9579-00	WORTHINGTON CABLE 3 JOINT POWERS BOARD	-	0.0000%
9584-00	WRIGHT TECHNICAL CENTER ISD-966	26,786	0.0045%
9585-00	YELLOW MEDICINE COUNTY SWCD	20,258	0.0034%
9586-00	YELLOW MEDICINE RIVER WD	9,910	0.0017%
9595-00	REDWOOD-COTTONWOOD RIVERS CONTROL AREA	7,469	0.0013%
9600-00	SOUTH CENTRAL TECHNICAL SERVICE AREA	21,951	0.0037%
9604-00	COOK COUNTY/GRAND MARAIS JOINT EDA	9,593	0.0016%
9605-00	RAINBOW RIDER TRANSIT BOARD	164,846	0.0276%
9606-00	NORTH CENTRAL MINNESOTA SWCD JPB	3,165	0.0005%
9608-00	PACT 4 FAMILIES COLLABORATIVE	118,398	0.0199%
9611-00	RICE-STEELE CONSOLIDATED DISPATCH	123,173	0.0207%
9613-00	MAHNOMEN HEALTH CENTER JPB	346,432	0.0581%
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	3,336	0.0006%
9615-00	CENTRAL COMMUNITY TRANSIT	139,047	0.0233%
9630-00	SOUTH COUNTRY HEALTH ALLIANCE	493,743	0.0828%
9635-00	TOWNSHIP OF AUSTIN	702	0.0001%
9652-00	TOWNSHIP OF BAYTOWN	4,653	0.0008%
9660-00	TOWNSHIP OF BECKER - SHERBURNE COUNTY	6,713	0.0011%
9663-00	NEW DISCOVERIES MONTESSORI ACADEMY	79,811	0.0134%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9678-00	NEW CENTURY CHARTER SCHOOL	\$ 24,905	0.0042%
9679-00	PARTNERSHIP ACADEMY	120,090	0.0201%
9689-00	TOWNSHIP OF BIRCHDALE	777	0.0001%
9698-00	TOWNSHIP OF MEDO	771	0.0001%
9701-00	TOWNSHIP OF MERIDEN	1,528	0.0003%
9724-00	PRAIRIE CREEK COMMUNITY SCHOOL	23,744	0.0040%
9729-00	TOWNSHIP OF BRIDGEWATER	6,953	0.0012%
9743-00	TOWNSHIP OF BRUCE	1,411	0.0002%
9778-00	TOWNSHIP OF BURLINGTON	731	0.0001%
9780-00	TOWNSHIP OF BUSE	210	0.0000%
9790-00	TOWNSHIP OF NEW HARTFORD	1,757	0.0003%
9808-00	TOWNSHIP OF NORMAN PINE COUNTY	2,234	0.0004%
9809-00	TOWNSHIP OF NORTH BRANCH	2,321	0.0004%
9833-00	TOWNSHIP OF CARLSTON	2,921	0.0005%
9872-00	TOWNSHIP OF OAKPORT	750	0.0001%
9909-00	TOWNSHIP OF PALMER	2,762	0.0005%
9915-00	TOWNSHIP OF PARKER-MORRISON COUNTY	234	0.0000%
9922-00	TOWNSHIP OF PERCH LAKE	693	0.0001%
9929-00	TOWNSHIP OF DANE PRAIRIE	101	0.0000%
9933-00	TOWNSHIP OF PERRY LAKE	711	0.0001%
9949-00	TOWNSHIP OF PLEASANT HILL	521	0.0001%
9950-00	STATE OF MINNESOTA	16,000,000	2.6827%
9999-99	NO EMPLOYER LISTED	-	-0.0003%
TOTAL		\$ 596,419,112	100.0000%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0002-00	AITKIN COUNTY	\$ 11,460,288	\$ 8,488,486	\$ 15,016,813	\$ 3,118,688	\$ 211,817	\$ -	\$ -	\$ 421,742	\$ 633,559
0006-00	ANOKA COUNTY	112,599,109	82,340,551	145,667,048	30,252,100	2,054,682	-	-	3,017,533	5,072,215
0008-01	BECKER COUNTY	14,715,421	10,210,787	18,063,703	3,751,466	254,795	-	-	-	254,795
0010-00	BELTRAMI COUNTY	20,885,127	14,594,828	25,819,422	5,362,172	364,192	-	-	-	364,192
0012-00	BENTON COUNTY REVENUE	13,440,296	9,422,331	16,668,861	3,461,785	235,120	-	-	-	235,120
0014-00	BIG STONE COUNTY	3,730,336	2,561,085	4,530,765	940,948	63,908	-	-	-	63,908
0016-00	BLUE EARTH COUNTY	28,567,559	20,589,332	36,424,181	7,564,566	513,775	-	-	445,502	959,277
0018-00	BROWN COUNTY	13,741,257	9,411,148	16,649,076	3,457,676	234,841	-	-	-	234,841
0020-00	CARLTON COUNTY	20,156,484	14,236,947	25,186,302	5,230,686	355,261	-	-	5,940	361,201
0022-00	CARVER COUNTY	49,278,445	33,333,244	58,969,187	12,246,708	831,780	-	-	-	831,780
0022-09	CARVER COUNTY HISTORICAL SOCIETY	166,321	128,613	227,527	47,253	3,209	-	-	11,880	15,089
0024-00	CASS COUNTY	14,699,581	9,987,112	17,668,003	3,669,287	249,213	-	-	-	249,213
0026-00	CHIPPEWA COUNTY	5,710,344	4,339,305	7,676,579	1,594,270	108,281	-	-	326,701	434,982
0027-00	CHIPPEWA COUNTY SWCD	198,001	162,165	286,882	59,580	4,047	-	-	23,760	27,807
0028-00	CCM HEALTH	20,006,003	14,164,252	25,057,700	5,203,978	353,447	-	-	41,580	395,027
0030-00	CHISAGO COUNTY	19,879,283	14,617,195	25,858,992	5,370,390	364,750	-	-	617,763	982,512
0032-00	CLAY COUNTY	24,963,944	18,100,941	32,022,019	6,650,326	451,681	-	-	504,902	956,583
0034-00	CLEARWATER COUNTY	5,314,342	3,707,422	6,558,727	1,362,115	92,513	-	-	-	92,513
0038-00	COOK COUNTY	7,365,631	5,776,420	10,218,951	2,122,270	144,142	-	-	611,823	755,964
0038-01	COOK COUNTY HOSPITAL DISTRICT	7,104,270	4,982,372	8,814,217	1,830,535	124,327	-	-	-	124,327
0040-00	COTTONWOOD COUNTY	1,940,408	1,414,748	2,502,802	519,781	35,303	-	-	47,520	82,823
0040-02	COTTONWOOD COUNTY HIGHWAY	1,584,007	1,146,337	2,027,962	421,167	28,605	-	-	29,700	58,305
0042-01	CROW WING COUNTY	24,449,142	18,391,720	32,536,429	6,757,158	458,937	-	-	1,199,885	1,658,822
0046-00	DAKOTA COUNTY	134,569,281	91,628,677	162,098,489	33,664,578	2,286,453	-	-	-	2,286,453
0046-01	DAKOTA COUNTY AGRICULTURAL SOCIETY	134,641	106,246	187,957	39,035	2,651	-	-	11,880	14,531
0048-00	DODGE COUNTY	9,440,679	6,408,304	11,336,804	2,354,425	159,909	-	-	-	159,909
0050-00	DOUGLAS COUNTY	14,628,301	10,372,952	18,350,586	3,811,046	258,841	-	-	47,520	306,361
0050-01	ALOMERE HEALTH	50,268,449	35,944,656	63,588,984	13,206,146	896,944	-	-	481,142	1,378,086
0051-00	MINNESOTA PRAIRIE COUNTY ALLIANCE	11,436,528	8,097,054	14,324,339	2,974,875	202,050	-	-	23,760	225,810
0052-00	FARIBAULT COUNTY CENTRAL SERVICES	3,334,334	2,410,104	4,263,667	885,477	60,140	-	-	59,400	119,541
0054-00	FILLMORE COUNTY	7,872,513	5,765,237	10,199,166	2,118,161	143,863	-	-	219,781	363,644
0056-01	FREEBORN COUNTY	17,131,031	12,413,991	21,961,348	4,560,928	309,772	-	-	338,581	648,354
0058-00	GOODHUE COUNTY	19,261,520	13,577,104	24,018,988	4,988,258	338,796	-	-	-	338,796
0060-00	GRANT COUNTY	3,785,776	1,973,936	3,492,052	725,229	49,257	-	-	-	49,257
0070-00	TOWNSHIP OF RED ROCK	15,840	11,184	19,785	4,109	279	-	-	-	279
0095-00	TOWNSHIP OF ROCK LAKE	-	11,184	19,785	4,109	279	-	-	11,880	12,159
0124-00	TOWNSHIP OF SANDSTONE	31,680	22,368	39,570	8,218	558	-	-	-	558
0138-00	HOUSTON COUNTY	7,230,990	5,172,496	9,150,562	1,900,387	129,072	-	-	71,280	200,352
0139-00	TOWNSHIP OF SHAFER	31,680	39,143	69,247	14,381	977	-	-	17,820	18,797
0140-00	HUBBARD COUNTY	9,931,721	7,632,927	13,503,261	2,804,354	190,468	-	-	659,343	849,811
0141-00	HERITAGE LIVING CENTER (PARK RAPIDS)	2,787,852	1,822,955	3,224,955	669,758	45,489	-	-	-	45,489
0142-00	ISANTI COUNTY	14,604,541	10,166,052	17,984,563	3,735,030	253,678	-	-	-	253,678
0144-00	ITASCA COUNTY	25,407,466	17,167,096	30,369,972	6,307,229	428,379	-	-	-	428,379
0144-02	GRAND VILLAGE	6,383,547	3,679,462	6,509,264	1,351,843	91,815	-	-	-	91,815
0148-00	JACKSON COUNTY	3,247,214	3,355,133	5,935,499	1,232,683	83,722	-	-	1,128,605	1,212,327

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0002-00	AITKIN COUNTY	\$ -	\$ 736,576	\$ 2,326,622	\$ -	\$ 3,063,198	\$ 223,570	\$ 140,581	\$ 364,150
0006-00	ANOKA COUNTY	-	7,144,982	22,568,846	-	29,713,828	2,168,683	1,005,844	3,174,527
0008-01	BECKER COUNTY	-	886,026	2,798,690	190,081	3,874,797	268,931	(63,360)	205,571
0010-00	BELTRAMI COUNTY	-	1,266,445	4,000,318	160,381	5,427,144	384,398	(53,460)	330,938
0012-00	BENTON COUNTY REVENUE	-	817,609	2,582,581	71,280	3,471,470	248,165	(23,760)	224,405
0014-00	BIG STONE COUNTY	-	222,234	701,972	77,220	1,001,426	67,454	(25,740)	41,714
0016-00	BLUE EARTH COUNTY	-	1,786,609	5,643,361	-	7,429,970	542,281	148,501	690,782
0018-00	BROWN COUNTY	-	816,639	2,579,516	308,881	3,705,036	247,871	(102,960)	144,910
0020-00	CARLTON COUNTY	-	1,235,390	3,902,226	-	5,137,617	374,972	1,980	376,952
0022-00	CARVER COUNTY	-	2,892,444	9,136,359	1,550,346	13,579,150	877,930	(516,782)	361,147
0022-09	CARVER COUNTY HISTORICAL SOCIETY	-	11,160	35,252	-	46,412	3,387	3,960	7,347
0024-00	CASS COUNTY	-	866,617	2,737,383	415,802	4,019,801	263,040	(138,601)	124,440
0026-00	CHIPPEWA COUNTY	-	376,537	1,189,367	-	1,565,904	114,289	108,900	223,189
0027-00	CHIPPEWA COUNTY SWCD	-	14,072	44,448	-	58,520	4,271	7,920	12,191
0028-00	CCM HEALTH	-	1,229,083	3,882,301	-	5,111,384	373,058	13,860	386,918
0030-00	CHISAGO COUNTY	-	1,268,386	4,006,449	-	5,274,835	384,987	205,921	590,908
0032-00	CLAY COUNTY	-	1,570,683	4,961,314	-	6,531,997	476,742	168,301	645,043
0034-00	CLEARWATER COUNTY	-	321,706	1,016,173	47,520	1,385,399	97,646	(15,840)	81,806
0038-00	COOK COUNTY	-	501,241	1,583,268	-	2,084,508	152,139	203,941	356,080
0038-01	COOK COUNTY HOSPITAL DISTRICT	-	432,338	1,365,626	35,640	1,833,604	131,226	(11,880)	119,346
0040-00	COTTONWOOD COUNTY	-	122,763	387,770	-	510,533	37,262	15,840	53,102
0040-02	COTTONWOOD COUNTY HIGHWAY	-	99,472	314,201	-	413,673	30,192	9,900	40,092
0042-01	CROW WING COUNTY	-	1,595,915	5,041,014	-	6,636,929	484,401	399,962	884,362
0046-00	DAKOTA COUNTY	-	7,950,946	25,114,642	3,593,715	36,659,303	2,413,314	(1,197,905)	1,215,409
0046-01	DAKOTA COUNTY AGRICULTURAL SOCIETY	-	9,219	29,121	-	38,340	2,798	3,960	6,758
0048-00	DODGE COUNTY	-	556,071	1,756,462	273,241	2,585,774	168,782	(91,080)	77,701
0050-00	DOUGLAS COUNTY	-	900,098	2,843,138	-	3,743,236	273,203	15,840	289,043
0050-01	ALOMERE HEALTH	-	3,119,046	9,852,125	-	12,971,170	946,709	160,381	1,107,090
0051-00	MINNESOTA PRAIRIE COUNTY ALLIANCE	-	702,610	2,219,334	-	2,921,944	213,260	7,920	221,180
0052-00	FARIBAULT COUNTY CENTRAL SERVICES	-	209,133	660,589	-	869,722	63,477	19,800	83,277
0054-00	FILLMORE COUNTY	-	500,270	1,580,202	-	2,080,472	151,845	73,260	225,105
0056-01	FREEBORN COUNTY	-	1,077,206	3,402,570	-	4,479,776	326,959	112,860	439,820
0058-00	GOODHUE COUNTY	-	1,178,134	3,721,369	23,760	4,923,263	357,593	(7,920)	349,673
0060-00	GRANT COUNTY	-	171,285	541,039	742,503	1,454,828	51,989	(247,501)	(195,512)
0070-00	TOWNSHIP OF RED ROCK	-	970	3,065	-	4,036	295	-	295
0095-00	TOWNSHIP OF ROCK LAKE	-	970	3,065	-	4,036	295	3,960	4,255
0124-00	TOWNSHIP OF SANDSTONE	-	1,941	6,131	-	8,072	589	-	589
0138-00	HOUSTON COUNTY	-	448,836	1,417,737	-	1,866,573	136,233	23,760	159,993
0139-00	TOWNSHIP OF SHAFER	-	3,397	10,729	-	14,125	1,031	5,940	6,971
0140-00	HUBBARD COUNTY	-	662,336	2,092,120	-	2,754,457	201,036	219,781	420,817
0141-00	HERITAGE LIVING CENTER (PARK RAPIDS)	-	158,184	499,657	154,441	812,282	48,013	(51,480)	(3,467)
0142-00	ISANTI COUNTY	-	882,145	2,786,429	154,441	3,823,014	267,753	(51,480)	216,273
0144-00	ITASCA COUNTY	-	1,489,650	4,705,355	819,723	7,014,729	452,147	(273,241)	178,905
0144-02	GRAND VILLAGE	-	319,280	1,008,509	879,124	2,206,913	96,910	(293,041)	(196,132)
0148-00	JACKSON COUNTY	-	291,137	919,613	-	1,210,750	88,367	376,202	464,569

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0148-01	JACKSON COUNTY HIGHWAY	\$ 1,370,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0150-00	KANABEC COUNTY REVENUE	9,440,679	6,536,917	11,564,331	2,401,678	163,119	-	-	-	163,119
0150-05	WELIA HEALTH	958,324	-	-	-	-	-	-	-	-
0151-00	TOWNSHIP OF SHELL ROCK	7,920	5,592	9,892	2,054	140	-	-	-	140
0152-00	KANDIYOHI COUNTY	23,942,260	16,412,191	29,034,485	6,029,875	409,541	-	-	-	409,541
0156-00	KITTSOON COUNTY	3,762,016	2,549,901	4,510,980	936,839	63,629	-	-	-	63,629
0158-00	KOOCHICHING COUNTY	6,945,869	5,323,477	9,417,659	1,955,857	132,839	-	-	445,502	578,341
0160-00	LAC QUI PARLE COUNTY AUDITOR	3,540,255	2,611,412	4,619,797	959,438	65,164	-	-	118,800	183,964
0162-00	LAKE COUNTY	6,494,427	4,898,494	8,665,829	1,799,717	122,234	-	-	332,641	454,876
0164-01	LAKE OF THE WOODS COUNTY	3,849,136	2,661,739	4,708,830	977,929	66,420	-	-	-	66,420
0164-04	LAKE OF THE WOODS SWCD	182,161	123,022	217,635	45,198	3,070	-	-	-	3,070
0166-00	LE SUEUR COUNTY	12,703,733	8,913,469	15,768,643	3,274,828	222,422	-	-	-	222,422
0166-01	LE SUEUR SOIL & WATER CONSERVATION DIST	340,561	240,451	425,377	88,342	6,000	-	-	-	6,000
0168-00	LINCOLN COUNTY	2,471,050	1,750,261	3,096,352	643,050	43,675	-	-	5,940	49,615
0172-00	LYON COUNTY	5,765,784	3,931,097	6,954,427	1,444,294	98,095	-	-	-	98,095
0172-06	LYON COUNTY HISTORICAL SOCIETY	63,360	39,143	69,247	14,381	977	-	-	-	977
0176-00	MAHONOMEN COUNTY	3,255,134	2,343,001	4,144,957	860,824	58,466	-	-	47,520	105,986
0178-00	MARSHALL COUNTY	6,074,665	4,244,243	7,508,407	1,559,344	105,909	-	-	-	105,909
0180-00	MARTIN COUNTY	4,158,017	2,907,782	5,144,099	1,068,325	72,559	-	-	-	72,559
0180-02	MARTIN COUNTY HIGHWAY	1,750,327	1,274,950	2,255,490	468,420	31,814	-	-	41,580	73,395
0181-00	MC LEOD COUNTY	14,786,702	10,121,317	17,905,423	3,718,594	252,562	-	-	-	252,562
0182-00	MEEKER COUNTY	10,486,124	7,258,271	12,840,464	2,666,705	181,119	-	-	-	181,119
0184-00	MEEKER MEMORIAL HOSPITAL	14,050,139	10,322,625	18,261,553	3,792,555	257,585	-	-	427,682	685,267
0186-00	MILLE LACS COUNTY	11,293,967	7,532,273	13,325,196	2,767,374	187,956	-	-	-	187,956
0188-00	MORRISON COUNTY	15,214,383	10,495,974	18,568,221	3,856,244	261,911	-	-	-	261,911
0190-00	AITKIN ITASCA KOOCHICHING COMM HEALTH	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
0190-01	MOWER COUNTY	15,523,265	11,139,041	19,705,858	4,092,508	277,958	-	-	190,081	468,038
0192-00	MURRAY COUNTY	3,849,136	2,695,290	4,768,185	990,256	67,257	-	-	-	67,257
0192-02	MURRAY COUNTY MEMORIAL HOSPITAL	7,104,270	4,630,083	8,190,989	1,701,103	115,537	-	-	-	115,537
0194-00	NICOLLET COUNTY	15,356,944	10,876,222	19,240,911	3,995,948	271,399	-	-	35,640	307,040
0194-02	NICOLLET COUNTY HISTORICAL SOCIETY	71,280	61,511	108,817	22,599	1,535	-	-	11,880	13,415
0196-00	NOBLES COUNTY	8,506,115	6,279,690	11,109,276	2,307,172	156,700	-	-	291,061	447,761
0198-00	NORMAN COUNTY	4,308,498	3,097,906	5,480,444	1,138,177	77,303	-	-	59,400	136,704
0202-00	OLMSTED COUNTY	88,577,649	61,589,054	108,955,984	22,627,955	1,536,861	-	-	-	1,536,861
0205-00	EAST RANGE ACADEMY	538,562	520,046	920,002	191,066	12,977	-	-	148,501	161,478
0206-00	OTTER TAIL COUNTY	27,735,956	19,560,424	34,603,962	7,186,543	488,100	-	-	-	488,100
0208-00	PENNINGTON COUNTY REVENUE	5,298,502	3,852,811	6,815,932	1,415,531	96,141	-	-	118,800	214,941
0212-00	PINE COUNTY	13,258,135	8,891,102	15,729,073	3,266,610	221,864	-	-	-	221,864
0214-00	PIPESTONE COUNTY	3,421,454	2,348,593	4,154,850	862,878	58,606	-	-	-	58,606
0214-01	PIPESTONE COUNTY MEDICAL CENTER	12,537,412	9,047,675	16,006,063	3,324,136	225,771	-	-	207,901	433,672
0216-00	POLK COUNTY	18,675,438	12,721,545	22,505,435	4,673,924	317,447	-	-	-	317,447
0218-00	POPE COUNTY	4,823,300	2,762,393	4,886,895	1,014,909	68,931	-	-	-	68,931
0230-01	RAMSEY COUNTY	278,698,041	180,461,410	319,250,728	66,301,920	4,503,138	-	-	-	4,503,138
0232-00	TOWNSHIP OF FAWN LAKE	39,600	-	-	-	-	-	-	-	-
0233-00	TOWNSHIP OF FAXON	15,840	11,184	19,785	4,109	279	-	-	-	279

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense						
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense				
0148-01	JACKSON COUNTY HIGHWAY	\$	-	\$	-	\$	1,027,624	\$	-	\$	(342,541)	\$	(342,541)
0150-00	KANABEC COUNTY REVENUE	-	567,232	1,791,713	136,621	2,495,566	172,169	(45,540)	126,629				
0150-05	WELIA HEALTH	-	-	-	718,743	718,743	-	(239,581)	(239,581)				
0151-00	TOWNSHIP OF SHELL ROCK	-	485	1,533	-	2,018	147	-	147				
0152-00	KANDIYOHI COUNTY	-	1,424,144	4,498,442	522,722	6,445,309	432,264	(174,241)	258,023				
0156-00	KITTSOON COUNTY	-	221,264	698,906	112,860	1,033,031	67,159	(37,620)	29,539				
0158-00	KOOCHICHING COUNTY	-	461,937	1,459,120	-	1,921,057	140,210	148,501	288,710				
0160-00	LAC QUI PARLE COUNTY AUDITOR	-	226,601	715,766	-	942,367	68,779	39,600	108,379				
0162-00	LAKE COUNTY	-	425,060	1,342,636	-	1,767,695	129,016	110,880	239,897				
0164-01	LAKE OF THE WOODS COUNTY	-	230,969	729,560	59,400	1,019,929	70,105	(19,800)	50,305				
0164-04	LAKE OF THE WOODS SWCD	-	10,675	33,719	5,940	50,334	3,240	(1,980)	1,260				
0166-00	LE SUEUR COUNTY	-	773,453	2,443,106	59,400	3,275,960	234,763	(19,800)	214,963				
0166-01	LE SUEUR SOIL & WATER CONSERVATION DIST	-	20,865	65,906	-	86,770	6,333	-	6,333				
0168-00	LINCOLN COUNTY	-	151,876	479,732	-	631,608	46,098	1,980	48,078				
0172-00	LYON COUNTY	-	341,115	1,077,480	148,501	1,567,096	103,537	(49,500)	54,037				
0172-06	LYON COUNTY HISTORICAL SOCIETY	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)				
0176-00	MAHNOMEN COUNTY	-	203,311	642,197	-	845,507	61,710	15,840	77,550				
0178-00	MARSHALL COUNTY	-	368,288	1,163,311	47,520	1,579,119	111,785	(15,840)	95,945				
0180-00	MARTIN COUNTY	-	252,319	796,998	29,700	1,079,017	76,585	(9,900)	66,685				
0180-02	MARTIN COUNTY HIGHWAY	-	110,632	349,453	-	460,085	33,580	13,860	47,440				
0181-00	MC LEOD COUNTY	-	878,263	2,774,167	338,581	3,991,011	266,575	(112,860)	153,715				
0182-00	MEEKER COUNTY	-	629,826	1,989,430	154,441	2,773,697	191,168	(51,480)	139,688				
0184-00	MEEKER MEMORIAL HOSPITAL	-	895,731	2,829,344	-	3,725,075	271,877	142,561	414,438				
0186-00	MILLE LACS COUNTY	-	653,602	2,064,532	469,262	3,187,396	198,385	(156,421)	41,964				
0188-00	MORRISON COUNTY	-	910,773	2,876,857	261,361	4,048,991	276,443	(87,120)	189,322				
0190-00	AITKIN ITASCA KOOCHICHING COMM HEALTH	-	4,367	13,794	-	18,161	1,326	-	1,326				
0190-01	MOWER COUNTY	-	966,574	3,053,116	-	4,019,691	293,380	63,360	356,740				
0192-00	MURRAY COUNTY	-	233,880	738,756	23,760	996,396	70,988	(7,920)	63,068				
0192-02	MURRAY COUNTY MEMORIAL HOSPITAL	-	401,769	1,269,066	409,862	2,080,697	121,947	(136,621)	(14,674)				
0194-00	NICOLLET COUNTY	-	943,768	2,981,080	-	3,924,849	286,458	11,880	298,338				
0194-02	NICOLLET COUNTY HISTORICAL SOCIETY	-	5,338	16,860	-	22,197	1,620	3,960	5,580				
0196-00	NOBLES COUNTY	-	544,911	1,721,210	-	2,266,121	165,394	97,020	262,415				
0198-00	NORMAN COUNTY	-	268,816	849,110	-	1,117,926	81,593	19,800	101,393				
0202-00	OLMSTED COUNTY	-	5,344,301	16,881,037	1,009,804	23,235,142	1,622,131	(336,601)	1,285,530				
0205-00	EAST RANGE ACADEMY	-	45,126	142,540	-	187,666	13,697	49,500	63,197				
0206-00	OTTER TAIL COUNTY	-	1,697,328	5,361,346	23,760	7,082,434	515,182	(7,920)	507,262				
0208-00	PENNINGTON COUNTY REVENUE	-	334,322	1,056,023	-	1,390,345	101,475	39,600	141,075				
0212-00	PINE COUNTY	-	771,513	2,436,976	498,962	3,707,450	234,174	(166,321)	67,853				
0214-00	PIPESTONE COUNTY	-	203,796	643,729	71,280	918,805	61,857	(23,760)	38,097				
0214-01	PIPESTONE COUNTY MEDICAL CENTER	-	785,099	2,479,891	-	3,264,990	238,297	69,300	307,598				
0216-00	POLK COUNTY	-	1,103,894	3,486,867	493,022	5,083,783	335,060	(164,341)	170,719				
0218-00	POPE COUNTY	-	239,703	757,148	683,103	1,679,954	72,756	(227,701)	(154,945)				
0230-01	RAMSEY COUNTY	-	15,659,278	49,462,939	17,327,052	82,449,270	4,752,988	(5,775,684)	(1,022,696)				
0232-00	TOWNSHIP OF FAWN LAKE	-	-	-	29,700	29,700	-	(9,900)	(9,900)				
0233-00	TOWNSHIP OF FAXON	-	970	3,065	-	4,036	295	-	295				

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0234-00	TOWNSHIP OF FEATHERSTONE	\$ 7,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0255-00	TOWNSHIP OF FOSTER	15,840	5,592	9,892	2,054	140	-	-	-	140
0264-00	TOWNSHIP OF FROHN	31,680	22,368	39,570	8,218	558	-	-	-	558
0266-00	TOWNSHIP OF GALENA	7,920	-	-	-	-	-	-	-	-
0284-00	TOWNSHIP OF GOODLAND	15,840	11,184	19,785	4,109	279	-	-	-	279
0290-00	RED LAKE COUNTY	2,764,092	1,985,120	3,511,837	729,338	49,536	-	-	35,640	85,176
0292-00	REDWOOD COUNTY	5,076,741	3,651,503	6,459,802	1,341,570	91,118	-	-	71,280	162,398
0296-00	RENVILLE COUNTY	9,836,681	6,905,982	12,217,236	2,537,273	172,328	-	-	-	172,328
0298-00	RICE COUNTY	24,512,502	18,978,868	33,575,142	6,972,878	473,589	-	-	1,776,067	2,249,656
0302-00	ROCK COUNTY	3,548,175	2,516,350	4,451,625	924,512	62,792	-	-	11,880	74,672
0302-01	ROCK NOBLES COMMUNITY CORRECTIONS	681,123	469,719	830,970	172,576	11,721	-	-	-	11,721
0304-00	ROSEAU COUNTY	7,017,149	4,982,372	8,814,217	1,830,535	124,327	-	-	29,700	154,028
0308-00	ST LOUIS COUNTY	101,740,744	71,358,083	126,238,180	26,217,117	1,780,632	-	-	-	1,780,632
0308-01	ST LOUIS COUNTY ENVIRONMENTAL SERVICES	1,631,527	1,146,337	2,027,962	421,167	28,605	-	-	-	28,605
0308-02	ST LOUIS COUNTY COURTS	863,284	514,454	910,110	189,011	12,837	-	-	-	12,837
0318-00	SCOTT COUNTY	53,539,423	37,851,490	66,962,326	13,906,721	944,526	-	-	53,460	997,986
0320-01	SHERBURNE COUNTY	36,440,072	26,287,465	46,504,638	9,658,073	655,963	-	-	594,002	1,249,966
0322-00	SIBLEY COUNTY	8,609,076	6,072,790	10,743,254	2,231,157	151,537	-	-	-	151,537
0322-04	SIBLEY COUNTY LIBRARY	261,361	89,470	158,280	32,872	2,233	-	-	-	2,233
0324-00	STEARNS COUNTY	60,255,611	40,960,580	72,462,555	15,049,007	1,022,109	-	-	-	1,022,109
0326-00	STEELE COUNTY	10,771,245	7,526,681	13,315,304	2,765,319	187,817	-	-	-	187,817
0328-00	STEVENS COUNTY	5,385,622	4,093,262	7,241,309	1,503,874	102,141	-	-	308,881	411,022
0328-05	STEVENS COUNTY HRA	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
0330-00	SWIFT COUNTY BENSON HOSPITAL	39,600	11,184	19,785	4,109	279	-	-	-	279
0332-00	SWIFT COUNTY	6,708,268	4,473,510	7,913,999	1,643,578	111,630	-	-	-	111,630
0332-01	SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S	1,679,047	1,096,010	1,938,930	402,677	27,349	-	-	-	27,349
0334-00	TODD COUNTY	13,250,215	9,204,248	16,283,053	3,381,661	229,678	-	-	-	229,678
0336-00	TRAVERSE COUNTY	3,009,613	2,180,836	3,858,075	801,244	54,419	-	-	59,400	113,820
0338-00	WABASHA COUNTY	8,751,636	5,983,320	10,584,974	2,198,285	149,305	-	-	-	149,305
0340-00	WADENA COUNTY	8,015,073	5,737,277	10,149,704	2,107,888	143,165	-	-	83,160	226,325
0342-00	WASECA COUNTY	6,636,988	4,730,737	8,369,054	1,738,083	118,048	-	-	47,520	165,568
0342-01	WASECA-LE SUEUR REGIONAL LIBRARY	665,283	452,943	801,292	166,412	11,302	-	-	-	11,302
0343-00	TOWNSHIP OF ENTERPRISE	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
0344-00	WASHINGTON COUNTY	83,231,627	58,183,595	102,931,452	21,376,781	1,451,882	-	-	-	1,451,882
0344-02	SO WASHINGTON CO TELECOM COMM	498,962	397,024	702,367	145,868	9,907	-	-	47,520	57,427
0346-00	WATONWAN COUNTY	7,286,430	4,898,494	8,665,829	1,799,717	122,234	-	-	-	122,234
0348-00	WILKIN COUNTY	4,736,180	3,500,522	6,192,704	1,286,099	87,350	-	-	166,321	253,671
0350-03	WINONA COUNTY	16,711,270	11,737,373	20,764,355	4,312,337	292,888	-	-	-	292,888
0352-01	WRIGHT COUNTY	41,485,133	31,090,897	55,002,294	11,422,864	775,826	-	-	1,912,688	2,688,514
0354-00	YELLOW MEDICINE COUNTY	5,702,424	4,177,140	7,389,697	1,534,691	104,234	-	-	160,381	264,615
0355-00	TOWNSHIP OF ECKLES	7,920	16,776	29,677	6,163	419	-	-	11,880	12,299
0358-00	TOWNSHIP OF EDEN	-	5,592	9,892	2,054	140	-	-	5,940	6,080
0380-00	TOWNSHIP OF HARTLAND	7,920	5,592	9,892	2,054	140	-	-	-	140
0383-00	TOWNSHIP OF HASSAN VALLEY	7,920	5,592	9,892	2,054	140	-	-	-	140
0397-00	TOWNSHIP OF ST GEORGE	7,920	5,592	9,892	2,054	140	-	-	-	140

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0234-00	TOWNSHIP OF FEATHERSTONE	\$ -	\$ -	\$ -	\$ 5,940	\$ 5,940	\$ -	\$ (1,980)	\$ (1,980)
0255-00	TOWNSHIP OF FOSTER	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
0264-00	TOWNSHIP OF FROHN	-	1,941	6,131	-	8,072	589	-	589
0266-00	TOWNSHIP OF GALENA	-	-	-	5,940	5,940	-	(1,980)	(1,980)
0284-00	TOWNSHIP OF GOODLAND	-	970	3,065	-	4,036	295	-	295
0290-00	RED LAKE COUNTY	-	172,256	544,105	-	716,361	52,284	11,880	64,164
0292-00	REDWOOD COUNTY	-	316,854	1,000,846	-	1,317,700	96,173	23,760	119,933
0296-00	RENVILLE COUNTY	-	599,257	1,892,871	41,580	2,533,708	181,890	(13,860)	168,030
0298-00	RICE COUNTY	-	1,646,864	5,201,946	-	6,848,810	499,865	592,022	1,091,887
0302-00	ROCK COUNTY	-	218,353	689,710	-	908,063	66,276	3,960	70,236
0302-01	ROCK NOBLES COMMUNITY CORRECTIONS	-	40,759	128,746	11,880	181,385	12,371	(3,960)	8,411
0304-00	ROSEAU COUNTY	-	432,338	1,365,626	-	1,797,964	131,226	9,900	141,126
0308-00	ST LOUIS COUNTY	-	6,191,995	19,558,644	504,902	26,255,541	1,879,427	(168,301)	1,711,127
0308-01	ST LOUIS COUNTY ENVIRONMENTAL SERVICES	-	99,472	314,201	5,940	419,613	30,192	(1,980)	28,212
0308-02	ST LOUIS COUNTY COURTS	-	44,641	141,007	100,980	286,629	13,550	(33,660)	(20,110)
0318-00	SCOTT COUNTY	-	3,284,508	10,374,772	-	13,659,280	996,932	17,820	1,014,752
0320-01	SHERBURNE COUNTY	-	2,281,057	7,205,171	-	9,486,228	692,359	198,001	890,359
0322-00	SIBLEY COUNTY	-	526,958	1,664,500	5,940	2,197,398	159,945	(1,980)	157,965
0322-04	SIBLEY COUNTY LIBRARY	-	7,764	24,523	100,980	133,267	2,356	(33,660)	(31,304)
0324-00	STEARNS COUNTY	-	3,554,295	11,226,947	1,681,027	16,462,269	1,078,819	(560,342)	518,476
0326-00	STEELE COUNTY	-	653,117	2,062,999	83,160	2,799,277	198,238	(27,720)	170,517
0328-00	STEVENS COUNTY	-	355,187	1,121,928	-	1,477,115	107,808	102,960	210,769
0328-05	STEVENS COUNTY HRA	-	4,852	15,327	-	20,179	1,473	-	1,473
0330-00	SWIFT COUNTY BENSON HOSPITAL	-	970	3,065	17,820	21,856	295	(5,940)	(5,645)
0332-00	SWIFT COUNTY	-	388,182	1,226,151	279,181	1,893,515	117,823	(93,060)	24,763
0332-01	SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S	-	95,105	300,407	95,040	490,552	28,867	(31,680)	(2,813)
0334-00	TODD COUNTY	-	798,685	2,522,806	160,381	3,481,872	242,421	(53,460)	188,961
0336-00	TRAVERSE COUNTY	-	189,239	597,749	-	786,988	57,439	19,800	77,239
0338-00	WABASHA COUNTY	-	519,194	1,639,977	207,901	2,367,072	157,589	(69,300)	88,288
0340-00	WADENA COUNTY	-	497,844	1,572,539	-	2,070,383	151,108	27,720	178,828
0342-00	WASECA COUNTY	-	410,503	1,296,655	-	1,707,158	124,598	15,840	140,438
0342-01	WASECA-LE SUEUR REGIONAL LIBRARY	-	39,303	124,148	17,820	181,271	11,930	(5,940)	5,990
0343-00	TOWNSHIP OF ENTERPRISE	-	970	3,065	-	4,036	295	1,980	2,275
0344-00	WASHINGTON COUNTY	-	5,048,797	15,947,629	617,763	21,614,189	1,532,438	(205,921)	1,326,517
0344-02	SO WASHINGTON CO TELECOM COMM	-	34,451	108,821	-	143,272	10,457	15,840	26,297
0346-00	WATONWAN COUNTY	-	425,060	1,342,636	261,361	2,029,056	129,016	(87,120)	41,896
0348-00	WILKIN COUNTY	-	303,753	959,463	-	1,263,216	92,197	55,440	147,637
0350-03	WINONA COUNTY	-	1,018,494	3,217,114	65,340	4,300,948	309,139	(21,780)	287,359
0352-01	WRIGHT COUNTY	-	2,697,868	8,521,751	-	11,219,619	818,871	637,563	1,456,434
0354-00	YELLOW MEDICINE COUNTY	-	362,465	1,144,919	-	1,507,384	110,017	53,460	163,478
0355-00	TOWNSHIP OF ECKLES	-	1,456	4,598	-	6,054	442	3,960	4,402
0358-00	TOWNSHIP OF EDEN	-	485	1,533	-	2,018	147	1,980	2,127
0380-00	TOWNSHIP OF HARTLAND	-	485	1,533	-	2,018	147	-	147
0383-00	TOWNSHIP OF HASSAN VALLEY	-	485	1,533	-	2,018	147	-	147
0397-00	TOWNSHIP OF ST GEORGE	-	485	1,533	-	2,018	147	-	147

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0400-00	HENNEPIN COUNTY	\$ 639,867,386	\$ 458,585,143	\$ 811,273,950	\$ 168,485,194	\$ 11,443,290	\$ -	\$ -	\$ 7,234,950	\$ 18,678,240
0426-00	TOWNSHIP OF HILL RIVER	-	-	-	-	-	-	-	-	-
0441-00	TOWNSHIP OF ST WENDEL	7,920	5,592	9,892	2,054	140	-	-	-	140
0443-00	TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY	7,920	5,592	9,892	2,054	140	-	-	-	140
0456-00	CITY OF TAMARACK	23,760	16,776	29,677	6,163	419	-	-	-	419
0465-00	TOWNSHIP OF TEN LAKE	31,680	22,368	39,570	8,218	558	-	-	-	558
0466-00	TOWNSHIP OF TEN MILE LAKE	-	-	-	-	-	-	-	-	-
0470-00	HOPE COMMUNITY ACADEMY	1,536,486	995,356	1,760,865	365,696	24,838	-	-	-	24,838
0478-00	TOWNSHIP OF TOFTE	23,760	27,959	49,462	10,272	698	-	-	11,880	12,578
0481-00	TOWNSHIP OF TORDENSKJOLD	7,920	5,592	9,892	2,054	140	-	-	-	140
0494-00	TOWNSHIP OF UDOLPHO	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
0512-00	TOWNSHIP OF HOLMES CITY	39,600	39,143	69,247	14,381	977	-	-	11,880	12,857
0542-00	TOWNSHIP OF HUNTER	15,840	5,592	9,892	2,054	140	-	-	-	140
0563-00	TOWNSHIP OF INDIAN LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
0565-00	TOWNSHIP OF IOSCO	7,920	5,592	9,892	2,054	140	-	-	-	140
0570-00	TOWNSHIP OF WHEELING	15,840	22,368	39,570	8,218	558	-	-	11,880	12,438
0571-00	TOWN OF WHITE BEAR LAKE- POPE COUNTY	7,920	5,592	9,892	2,054	140	-	-	-	140
0583-00	TOWNSHIP OF WILSON -- CASS CO	-	16,776	29,677	6,163	419	-	-	17,820	18,239
0584-00	TOWNSHIP OF WILTON	7,920	5,592	9,892	2,054	140	-	-	-	140
0596-00	TOWNSHIP OF WORTHINGTON	23,760	5,592	9,892	2,054	140	-	-	-	140
0612-00	WATERSHED HIGH SCHOOL	47,520	67,103	118,710	24,654	1,674	-	-	35,640	37,315
0645-00	TOWNSHIP OF LAKE EUNICE	15,840	11,184	19,785	4,109	279	-	-	-	279
0648-00	TOWNSHIP OF LAKE HENRY	7,920	-	-	-	-	-	-	-	-
0655-00	TOWNSHIP OF LAKE PRAIRIE	-	5,592	9,892	2,054	140	-	-	5,940	6,080
0668-00	TOWNSHIP OF LANGHEI	15,840	11,184	19,785	4,109	279	-	-	-	279
0670-00	TOWNSHIP OF LANSING	87,120	83,878	148,387	30,817	2,093	-	-	23,760	25,853
0697-00	TOWNSHIP OF LIBERTY-POLK COUNTY	7,920	5,592	9,892	2,054	140	-	-	-	140
0715-00	TOWNSHIP OF LONDON	7,920	-	-	-	-	-	-	-	-
0722-00	TOWNSHIP OF LOWVILLE	7,920	5,592	9,892	2,054	140	-	-	-	140
0724-00	TOWNSHIP OF LUND	-	11,184	19,785	4,109	279	-	-	11,880	12,159
0732-00	NORTH SHORE COMMUNITY SCHOOL	570,242	397,024	702,367	145,868	9,907	-	-	-	9,907
0733-00	DISCOVERY PUBLIC SCHOOL FARIBAULT	126,721	89,470	158,280	32,872	2,233	-	-	-	2,233
0734-00	HARBOR CITY INTERNATIONAL CHARTER SCHOOL	435,602	324,330	573,765	119,159	8,093	-	-	17,820	25,913
0738-00	BLUE SKY CHARTER SCHOOL	427,682	380,248	627,690	139,704	9,489	-	-	83,160	92,649
0743-00	TRIO WOLF CREEK DISTANCE LEARNING PROG	110,880	83,878	148,387	30,817	2,093	-	-	5,940	8,033
0746-00	LAKE JOHANNA FIRE DEPARTMENT	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
0749-00	STEARNS BENTON EMPLOYMENT TRAINING COUNC	1,488,966	995,356	1,760,865	365,696	24,838	-	-	-	24,838
0750-00	MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ	1,124,645	788,456	1,394,842	289,681	19,675	-	-	-	19,675
0751-00	DULUTH AIRPORT AUTHORITY	1,647,367	1,252,583	2,215,920	460,202	31,256	-	-	95,040	126,297
0755-00	SOUTH CENTRAL EMS JPB	118,801	83,878	148,387	30,817	2,093	-	-	-	2,093
0757-00	SPIRIT MOUNTAIN RECREATIONAL AUTHORITY	1,813,688	1,476,258	2,611,620	542,381	36,838	-	-	207,901	244,739
0759-00	LAKES AREA POLICE	110,880	78,286	138,495	28,763	1,954	-	-	-	1,954
0760-00	ARROWHEAD REGIONAL CORRECTIONS	10,058,442	7,023,411	12,424,979	2,580,417	175,258	-	-	-	175,258
0761-00	CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD	364,322	324,330	573,765	119,159	8,093	-	-	71,280	79,373
0762-00	ELLENDALE AMBULANCE SERVICE	15,840	11,184	19,785	4,109	279	-	-	-	279

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0400-00	HENNEPIN COUNTY	\$ -	\$ 39,793,063	\$ 125,694,292	\$ -	\$ 165,487,355	\$ 12,078,204	\$ 2,411,650	\$ 14,489,854
0426-00	TOWNSHIP OF HILL RIVER	-	-	-	-	-	-	-	-
0441-00	TOWNSHIP OF ST WENDEL	-	485	1,533	-	2,018	147	-	147
0443-00	TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY	-	485	1,533	-	2,018	147	-	147
0456-00	CITY OF TAMARACK	-	1,456	4,598	-	6,054	442	-	442
0465-00	TOWNSHIP OF TEN LAKE	-	1,941	6,131	-	8,072	589	-	589
0466-00	TOWNSHIP OF TEN MILE LAKE	-	-	-	-	-	-	-	-
0470-00	HOPE COMMUNITY ACADEMY	-	86,371	272,819	95,040	454,230	26,216	(31,680)	(5,464)
0478-00	TOWNSHIP OF TOFTE	-	2,426	7,663	-	10,090	736	3,960	4,696
0481-00	TOWNSHIP OF TORDENSKJOLD	-	485	1,533	-	2,018	147	-	147
0494-00	TOWNSHIP OF UDOLPHO	-	1,941	6,131	-	8,072	589	1,980	2,569
0512-00	TOWNSHIP OF HOLMES CITY	-	3,397	10,729	-	14,125	1,031	3,960	4,991
0542-00	TOWNSHIP OF HUNTER	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
0563-00	TOWNSHIP OF INDIAN LAKE	-	485	1,533	-	2,018	147	-	147
0565-00	TOWNSHIP OF IOSCO	-	485	1,533	-	2,018	147	-	147
0570-00	TOWNSHIP OF WHEELING	-	1,941	6,131	-	8,072	589	3,960	4,549
0571-00	TOWN OF WHITE BEAR LAKE- POPE COUNTY	-	485	1,533	-	2,018	147	-	147
0583-00	TOWNSHIP OF WILSON -- CASS CO	-	1,456	4,598	-	6,054	442	5,940	6,382
0584-00	TOWNSHIP OF WILTON	-	485	1,533	-	2,018	147	-	147
0596-00	TOWNSHIP OF WORTHINGTON	-	485	1,533	11,880	13,898	147	(3,960)	(3,813)
0612-00	WATERSHED HIGH SCHOOL	-	5,823	18,392	-	24,215	1,767	11,880	13,647
0645-00	TOWNSHIP OF LAKE EUNICE	-	970	3,065	-	4,036	295	-	295
0648-00	TOWNSHIP OF LAKE HENRY	-	-	-	5,940	5,940	-	(1,980)	(1,980)
0655-00	TOWNSHIP OF LAKE PRAIRIE	-	485	1,533	-	2,018	147	1,980	2,127
0668-00	TOWNSHIP OF LANGHEI	-	970	3,065	-	4,036	295	-	295
0670-00	TOWNSHIP OF LANSING	-	7,278	22,990	-	30,269	2,209	7,920	10,129
0697-00	TOWNSHIP OF LIBERTY-POLK COUNTY	-	485	1,533	-	2,018	147	-	147
0715-00	TOWNSHIP OF LONDON	-	-	-	5,940	5,940	-	(1,980)	(1,980)
0722-00	TOWNSHIP OF LOWVILLE	-	485	1,533	-	2,018	147	-	147
0724-00	TOWNSHIP OF LUND	-	970	3,065	-	4,036	295	3,960	4,255
0732-00	NORTH SHORE COMMUNITY SCHOOL	-	34,451	108,821	5,940	149,212	10,457	(1,980)	8,477
0733-00	DISCOVERY PUBLIC SCHOOL FARIBAULT	-	7,764	24,523	-	32,287	2,356	-	2,356
0734-00	HARBOR CITY INTERNATIONAL CHARTER SCHOOL	-	28,143	88,896	-	117,039	8,542	5,940	14,482
0738-00	BLUE SKY CHARTER SCHOOL	-	32,996	104,223	-	137,219	10,015	27,720	37,735
0743-00	TRIO WOLF CREEK DISTANCE LEARNING PROG	-	7,278	22,990	-	30,269	2,209	1,980	4,189
0746-00	LAKE JOHANNA FIRE DEPARTMENT	-	4,852	15,327	-	20,179	1,473	-	1,473
0749-00	STEARNS BENTON EMPLOYMENT TRAINING COUNC	-	86,371	272,819	59,400	418,589	26,216	(19,800)	6,416
0750-00	MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ	-	68,417	216,109	5,940	290,466	20,766	(1,980)	18,786
0751-00	DULUTH AIRPORT AUTHORITY	-	108,691	343,322	-	452,013	32,990	31,680	64,671
0755-00	SOUTH CENTRAL EMS JPB	-	7,278	22,990	-	30,269	2,209	-	2,209
0757-00	SPIRIT MOUNTAIN RECREATIONAL AUTHORITY	-	128,100	404,630	-	532,730	38,882	69,300	108,182
0759-00	LAKES AREA POLICE	-	6,793	21,458	-	28,251	2,062	-	2,062
0760-00	ARROWHEAD REGIONAL CORRECTIONS	-	609,446	1,925,057	83,160	2,617,664	184,982	(27,720)	157,262
0761-00	CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD	-	28,143	88,896	-	117,039	8,542	23,760	32,302
0762-00	ELLENDALE AMBULANCE SERVICE	-	970	3,065	-	4,036	295	-	295

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	\$ 7,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0769-00	AFSCME COUNCIL 5	182,161	72,695	128,602	26,708	1,814	-	-	-	1,814
0770-00	BEMIDJI-BELTRAMI AIRPORTS COMMISSION	316,801	234,859	415,485	86,288	5,861	-	-	11,880	17,741
0771-00	ACHIEVE SERVICES INCORPORATED	689,043	413,800	732,045	152,031	10,326	-	-	-	10,326
0773-00	SHELL ROCK RIVER WATERSHED DISTRICT	396,002	240,451	425,377	88,342	6,000	-	-	-	6,000
0775-00	I 494 CORRIDOR COMMISSION	324,721	223,676	395,700	82,179	5,581	-	-	-	5,581
0777-00	WHITE BEAR LAKE CONSERVATION DISTRICT	7,920	-	-	-	-	-	-	-	-
0779-00	NORTHWESTERN JUVENILE CENTER	546,482	352,289	623,227	129,432	8,791	-	-	-	8,791
0781-00	LAKEVILLE ARENAS	300,961	240,451	425,377	88,342	6,000	-	-	29,700	35,700
0786-00	FARIBAULT CO SOIL & WATER CONSERVATION	229,681	173,349	306,667	63,689	4,326	-	-	11,880	16,206
0787-00	FILLMORE CO SOIL & WATER CONSERVATION	467,282	268,411	474,840	98,615	6,698	-	-	-	6,698
0791-00	MURRAY CO SOIL & WATER CONSERVATION DIST	166,321	134,205	237,420	49,307	3,349	-	-	17,820	21,169
0795-00	ROOT RIVER SOIL & WATER CONSERVATION DIS	300,961	178,940	316,560	65,743	4,465	-	-	-	4,465
0796-00	WASECA CO SOIL & WATER CONSERVATION DIST	182,161	117,430	207,742	43,144	2,930	-	-	-	2,930
0800-00	PINE RIVER AREA SANITARY DISTRICT	253,441	156,573	276,990	57,525	3,907	-	-	-	3,907
0805-00	DAKOTA COMMUNICATIONS CENTER	5,646,984	3,925,505	6,944,534	1,442,239	97,955	-	-	-	97,955
0808-00	MIDDLE FORK CROW RIVER WATERSHED DIST	245,521	145,389	257,205	53,416	3,628	-	-	-	3,628
0809-00	HENNEPIN HEALTHCARE SYSTEM	412,586,199	287,512,513	508,632,729	105,632,732	7,174,434	-	-	-	7,174,434
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	55,440	39,143	69,247	14,381	977	-	-	-	977
0817-00	SOUTH METRO FIRE DISTRICT	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
0821-00	FOREST LAKE CABLE COMMISSION	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
0822-00	LIONSGATE ACADEMY	4,736,180	3,556,441	6,291,629	1,306,644	88,746	-	-	225,721	314,466
0828-00	INFINITY MINNESOTA'S DIGITAL ACADEMY	126,721	89,470	158,280	32,872	2,233	-	-	-	2,233
0833-00	LAKEVIEW CEMETERY ASSOCIATION	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
0841-00	CLOQUET AREA FIRE DISTRICT	229,681	39,143	69,247	14,381	977	-	-	-	977
0842-00	NORTHWEST REGIONAL LIBRARY	689,043	475,310	840,862	174,630	11,861	-	-	-	11,861
0843-00	REGION 4 ADULT MENTAL HEALTH CONSORTIUM	712,803	503,270	890,325	184,902	12,558	-	-	-	12,558
0844-00	TRI-CITY CABLE TV	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
0854-00	SOUTHWEST MINNESOTA BROADBAND SERVICES	578,162	402,616	712,260	147,922	10,047	-	-	-	10,047
0855-00	BEMIDJI RURAL ANIMAL CONTROL ORG	23,760	16,776	29,677	6,163	419	-	-	-	419
0857-00	GEMS SANITARY DISTRICT	7,920	-	-	-	-	-	-	-	-
0870-00	HAWK CREEK WATERSHED PROJECT	205,921	145,389	257,205	53,416	3,628	-	-	-	3,628
0872-00	PRAIRIE LAKES MUNICIPAL SOLID WASTE	2,059,209	1,470,667	2,601,727	540,326	36,698	-	-	17,820	54,518
0880-00	SOUTHERN PLAINS EDUCATION CO-OP	1,188,005	777,272	1,375,057	285,572	19,396	-	-	-	19,396
0882-00	POMME DE TERRE RIVER ASSOCIATION	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
0883-00	METROPOLITAN EMERGENCY SERVICES BOARD	823,683	514,454	910,110	189,011	12,837	-	-	-	12,837
0885-00	ARROWHEAD HEALTH ALLIANCE	174,241	117,430	207,742	43,144	2,930	-	-	-	2,930
0886-00	DES MOINES VALLEY HEALTH & HUMAN SRVCS	4,910,420	3,679,462	6,509,264	1,351,843	91,815	-	-	225,721	317,536
0887-00	JACKSON COUNTY FAMILY SERVICES NETWORK	166,321	111,838	197,850	41,089	2,791	-	-	-	2,791
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	47,520	33,551	59,355	12,327	837	-	-	-	837
0889-00	WRIGHT COUNTY SOIL & WATER DISTRICT	562,322	385,840	682,582	141,759	9,628	-	-	-	9,628
0891-00	WRIGHT COUNTY HISTORICAL SOCIETY	205,921	134,205	237,420	49,307	3,349	-	-	-	3,349
0894-00	SOUTHWEST PRAIRIE TECH SERVICE AREA	261,361	178,940	316,560	65,743	4,465	-	-	-	4,465
0895-00	JACKSON FIRE AND AMBULANCE SERVICE	39,600	(16,776)	(29,677)	(6,163)	(419)	-	-	-	(419)
0896-00	NORTHFIELD AREA FIRE AND RESCUE	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	\$ -	\$ -	\$ -	\$ -	\$ 5,940	\$ -	\$ (1,980)	\$ (1,980)
0769-00	AFSCME COUNCIL 5	-	6,308	19,925	59,400	85,633	1,915	(19,800)	(17,885)
0770-00	BEMIDJI-BELTRAMI AIRPORTS COMMISSION	-	20,380	64,373	-	84,753	6,186	3,960	10,146
0771-00	ACHIEVE SERVICES INCORPORATED	-	35,907	113,419	77,220	226,546	10,899	(25,740)	(14,841)
0773-00	SHELL ROCK RIVER WATERSHED DISTRICT	-	20,865	65,906	41,580	128,351	6,333	(13,860)	(7,527)
0775-00	I 494 CORRIDOR COMMISSION	-	19,409	61,308	5,940	86,657	5,891	(1,980)	3,911
0777-00	WHITE BEAR LAKE CONSERVATION DISTRICT	-	-	-	5,940	5,940	-	(1,980)	(1,980)
0779-00	NORTHWESTERN JUVENILE CENTER	-	30,569	96,559	35,640	162,769	9,279	(11,880)	(2,601)
0781-00	LAKEVILLE ARENAS	-	20,865	65,906	-	86,770	6,333	9,900	16,233
0786-00	FARIBAULT CO SOIL & WATER CONSERVATION	-	15,042	47,513	-	62,555	4,566	3,960	8,526
0787-00	FILLMORE CO SOIL & WATER CONSERVATION	-	23,291	73,569	65,340	162,200	7,069	(21,780)	(14,711)
0791-00	MURRAY CO SOIL & WATER CONSERVATION DIST	-	11,645	36,785	-	48,430	3,535	5,940	9,475
0795-00	ROOT RIVER SOIL & WATER CONSERVATION DIS	-	15,527	49,046	35,640	100,213	4,713	(11,880)	(7,167)
0796-00	WASECA CO SOIL & WATER CONSERVATION DIST	-	10,190	32,186	11,880	54,256	3,093	(3,960)	(867)
0800-00	PINE RIVER AREA SANITARY DISTRICT	-	13,586	42,915	23,760	80,262	4,124	(7,920)	(3,796)
0805-00	DAKOTA COMMUNICATIONS CENTER	-	340,630	1,075,948	65,340	1,481,918	103,390	(21,780)	81,610
0808-00	MIDDLE FORK CROW RIVER WATERSHED DIST	-	12,616	39,850	29,700	82,166	3,829	(9,900)	(6,071)
0809-00	HENNEPIN HEALTHCARE SYSTEM	-	24,948,483	78,804,738	4,027,337	107,780,557	7,572,497	(1,342,446)	6,230,051
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	-	3,397	10,729	-	14,125	1,031	-	1,031
0817-00	SOUTH METRO FIRE DISTRICT	-	4,852	15,327	-	20,179	1,473	-	1,473
0821-00	FOREST LAKE CABLE COMMISSION	-	5,338	16,860	-	22,197	1,620	-	1,620
0822-00	LIONSGATE ACADEMY	-	308,605	974,790	-	1,283,395	93,669	75,240	168,910
0828-00	INFINITY MINNESOTA'S DIGITAL ACADEMY	-	7,764	24,523	-	32,287	2,356	-	2,356
0833-00	LAKEVIEW CEMETERY ASSOCIATION	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
0841-00	CLOQUET AREA FIRE DISTRICT	-	3,397	10,729	130,681	144,806	1,031	(43,560)	(42,529)
0842-00	NORTHWEST REGIONAL LIBRARY	-	41,244	130,279	11,880	183,403	12,519	(3,960)	8,559
0843-00	REGION 4 ADULT MENTAL HEALTH CONSORTIUM	-	43,671	137,942	-	181,613	13,255	-	13,255
0844-00	TRI-CITY CABLE TV	-	3,882	12,262	-	16,143	1,178	-	1,178
0854-00	SOUTHWEST MINNESOTA BROADBAND SERVICES	-	34,936	110,354	5,940	151,230	10,604	(1,980)	8,624
0855-00	BEMIDJI RURAL ANIMAL CONTROL ORG	-	1,456	4,598	-	6,054	442	-	442
0857-00	GEMS SANITARY DISTRICT	-	-	-	5,940	5,940	-	(1,980)	(1,980)
0870-00	HAWK CREEK WATERSHED PROJECT	-	12,616	39,850	-	52,466	3,829	-	3,829
0872-00	PRAIRIE LAKES MUNICIPAL SOLID WASTE	-	127,615	403,097	-	530,712	38,734	5,940	44,674
0880-00	SOUTHERN PLAINS EDUCATION CO-OP	-	67,447	213,044	65,340	345,831	20,472	(21,780)	(1,308)
0882-00	POMME DE TERRE RIVER ASSOCIATION	-	3,882	12,262	-	16,143	1,178	-	1,178
0883-00	METROPOLITAN EMERGENCY SERVICES BOARD	-	44,641	141,007	71,280	256,929	13,550	(23,760)	(10,210)
0885-00	ARROWHEAD HEALTH ALLIANCE	-	10,190	32,186	5,940	48,316	3,093	(1,980)	1,113
0886-00	DES MOINES VALLEY HEALTH & HUMAN SRVCS	-	319,280	1,008,509	-	1,327,789	96,910	75,240	172,150
0887-00	JACKSON COUNTY FAMILY SERVICES NETWORK	-	9,705	30,654	5,940	46,298	2,946	(1,980)	966
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	-	2,911	9,196	-	12,108	884	-	884
0889-00	WRIGHT COUNTY SOIL & WATER DISTRICT	-	33,481	105,756	11,880	151,116	10,162	(3,960)	6,202
0891-00	WRIGHT COUNTY HISTORICAL SOCIETY	-	11,645	36,785	11,880	60,310	3,535	(3,960)	(425)
0894-00	SOUTHWEST PRAIRIE TECH SERVICE AREA	-	15,527	49,046	5,940	70,513	4,713	(1,980)	2,733
0895-00	JACKSON FIRE AND AMBULANCE SERVICE	-	(1,456)	(4,598)	47,520	41,466	(442)	(15,840)	(16,282)
0896-00	NORTHFIELD AREA FIRE AND RESCUE	-	4,367	13,794	-	18,161	1,326	-	1,326

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0897-00	EAST RANGE PUBLIC SAFETY BOARD	\$ 39,600	\$ 27,959	\$ 49,462	\$ 10,272	\$ 698	\$ -	\$ -	\$ -	\$ 698
0899-00	HORIZON PUBLIC HEALTH	5,520,263	3,908,730	6,914,857	1,436,076	97,536	-	-	11,880	109,416
0902-00	FARIBAULT- MARTIN COUNTY TRANSIT BOARD	649,443	430,575	761,722	158,194	10,744	-	-	-	10,744
0903-00	CENTENNIAL FIRE DISTRICT	23,760	-	-	-	-	-	-	-	-
0904-00	POPE DOUGLAS SOLID WASTE MANAGEMENT	3,500,655	2,544,309	4,501,087	934,785	63,489	-	-	77,220	140,710
0905-00	MN RIVER AREA AGENCY ON AGING	894,964	637,475	1,127,745	234,210	15,907	-	-	5,940	21,847
0907-00	EAST CENTRAL SOLID WASTE COMMISSION	1,124,645	883,518	1,563,015	324,607	22,047	-	-	95,040	117,087
0908-00	SUPPORTING HANDS NURSE-FAMILY PARTNERSHI	1,116,725	693,394	1,226,670	254,755	17,303	-	-	-	17,303
0909-00	SOUTHEASTERN EMERGENCY MEDICAL SERVICES	150,481	106,246	187,957	39,035	2,651	-	-	-	2,651
0910-00	LAKE WASHINGTON SANITARY DISTRICT	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
0919-00	CENTRAL IRON RANGE SANITARY SEWER DISTRI	269,281	167,757	296,775	61,634	4,186	-	-	-	4,186
0920-00	MUNICIPAL BUILDING COMMISSION	6,145,946	4,378,448	7,745,827	1,608,652	109,257	-	-	41,580	150,838
0921-00	NORTH STAR MANOR	3,009,613	2,231,163	3,947,107	819,734	55,675	-	-	112,860	168,536
0922-00	MEEKER	380,162	335,513	593,550	123,268	8,372	-	-	71,280	79,653
0925-00	6W COMMUNITY CORRECTIONS	1,211,765	894,702	1,582,800	328,716	22,326	-	-	41,580	63,906
0927-00	YOUTH COORDINATING BOARD MPLS	601,923	391,432	692,475	143,813	9,768	-	-	-	9,768
0929-00	BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
0930-00	LINCOLN PIPESTONE RURAL WATER	1,108,805	838,783	1,483,875	308,171	20,931	-	-	59,400	80,331
0931-00	COUNTIES PROVIDING TECHNOLOGIES	1,235,525	995,356	1,760,865	365,696	24,838	-	-	130,681	155,518
0932-00	EDUCATION INNOVATION PARTNERS COOP	-	-	-	-	-	-	-	-	-
0935-00	OLMSTED COUNTY LAW LIBRARY	71,280	55,919	98,925	20,545	1,395	-	-	5,940	7,335
0938-00	MINNESOTA COUNTIES INFORMATION SYSTEMS	966,244	665,435	1,177,207	244,482	16,605	-	-	-	16,605
0939-00	MINNESOTA DEPARTMENT OF REVENUE	-	-	-	-	-	-	-	-	-
0940-00	WESTERN PRAIRIE HUMAN SERVICES AGENCY	2,859,132	2,644,963	4,679,152	971,765	66,001	-	-	665,283	731,284
0942-00	CRIMINAL JUSTICE NETWORK	-	318,738	563,872	117,105	7,954	-	-	338,581	346,535
0943-00	ST CLOUD REGIONAL AIRPORT	-	363,473	643,012	133,541	9,070	-	-	386,102	395,172
1001-00	HMONG ACADEMY CHARTER SCHOOL	3,342,254	2,762,393	4,886,895	1,014,909	68,931	-	-	427,682	496,613
1002-00	ADA-BORUP-WEST	1,655,287	1,185,480	2,097,210	435,548	29,582	-	-	17,820	47,402
1005-00	GREAT EXPECTATIONS SCHOOL	491,042	346,697	613,335	127,377	8,651	-	-	-	8,651
1006-00	ADRIAN ISD-511	1,132,565	777,272	1,375,057	285,572	19,396	-	-	-	19,396
1007-00	URBAN ACADEMY CHARTER SCHOOL	1,045,444	872,335	1,543,230	320,498	21,768	-	-	142,561	164,328
1008-00	MINNESOTA INTERNSHIP CENTER	1,797,847	1,191,072	2,107,102	437,603	29,721	-	-	-	29,721
1009-00	NOVA CLASSICAL ACADEMY	1,409,766	1,112,786	1,968,607	408,840	27,768	-	-	124,741	152,508
1011-00	NEW CITY CHARTER SCHOOL	356,401	352,289	623,227	129,432	8,791	-	-	106,920	115,711
1012-00	AITKIN ISD-001	2,684,891	1,850,915	3,274,417	680,030	46,187	-	-	-	46,187
1013-00	VOYAGEURS EXPEDITIONARY HIGH SCHOOL	213,841	190,124	336,345	69,852	4,744	-	-	41,580	46,324
1015-00	PALADIN ACADEMY/CAREER & TECHNICAL HIGH	934,564	782,864	1,384,950	287,626	19,535	-	-	130,681	150,216
1016-00	ALBANY ISD-745	3,896,656	2,410,104	4,263,667	885,477	60,140	-	-	-	60,140
1018-00	ALBERT LEA ISD-241	6,644,908	4,797,840	8,487,764	1,762,737	119,723	-	-	112,860	232,583
1020-00	NORTHLAND LEARNING CENTER	1,100,885	777,272	1,375,057	285,572	19,396	-	-	-	19,396
1021-00	EAGLE RIDGE ACADEMY CHARTER SCHOOL	1,504,806	1,112,786	1,968,607	408,840	27,768	-	-	53,460	81,228
1022-00	ALDEN-CONGER ISD-242	657,363	475,310	840,862	174,630	11,861	-	-	11,880	23,741
1023-00	ST PAUL CONSERVATORY PERFORMING ARTISTS	348,481	184,532	326,452	67,798	4,605	-	-	-	4,605
1024-00	ALEXANDRIA ISD-206	11,143,486	7,733,581	13,681,326	2,841,335	192,980	-	-	-	192,980
1026-00	MAIN ST SCHOOL OF PERFORMING ARTS	237,601	190,124	336,345	69,852	4,744	-	-	23,760	28,504

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0897-00	EAST RANGE PUBLIC SAFETY BOARD	\$ -	\$ 2,426	\$ 7,663	\$ -	\$ 10,090	\$ 736	\$ -	\$ 736
0899-00	HORIZON PUBLIC HEALTH	-	339,174	1,071,350	-	1,410,524	102,948	3,960	106,908
0902-00	FARIBAULT- MARTIN COUNTY TRANSIT BOARD	-	37,363	118,017	29,700	185,080	11,340	(9,900)	1,440
0903-00	CENTENNIAL FIRE DISTRICT	-	-	-	17,820	17,820	-	(5,940)	(5,940)
0904-00	POPE DOUGLAS SOLID WASTE MANAGEMENT	-	220,779	697,373	-	918,152	67,012	25,740	92,752
0905-00	MN RIVER AREA AGENCY ON AGING	-	55,316	174,727	-	230,043	16,790	1,980	18,770
0907-00	EAST CENTRAL SOLID WASTE COMMISSION	-	76,666	242,165	-	318,831	23,270	31,680	54,950
0908-00	SUPPORTING HANDS NURSE-FAMILY PARTNERSHI	-	60,168	190,053	100,980	351,202	18,263	(33,660)	(15,398)
0909-00	SOUTHEASTERN EMERGENCY MEDICAL SERVICES	-	9,219	29,121	-	38,340	2,798	-	2,798
0910-00	LAKE WASHINGTON SANITARY DISTRICT	-	5,823	18,392	-	24,215	1,767	-	1,767
0919-00	CENTRAL IRON RANGE SANITARY SEWER DISTRI	-	14,557	45,981	23,760	84,298	4,418	(7,920)	(3,502)
0920-00	MUNICIPAL BUILDING COMMISSION	-	379,934	1,200,095	-	1,580,029	115,319	13,860	129,180
0921-00	NORTH STAR MANOR	-	193,606	611,543	-	805,149	58,764	37,620	96,384
0922-00	MEEKER	-	29,114	91,961	-	121,075	8,837	23,760	32,597
0925-00	6W COMMUNITY CORRECTIONS	-	77,636	245,230	-	322,867	23,565	13,860	37,425
0927-00	YOUTH COORDINATING BOARD MPLS	-	33,966	107,288	35,640	176,894	10,310	(11,880)	(1,571)
0929-00	BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH	-	970	3,065	-	4,036	295	1,980	2,275
0930-00	LINCOLN PIPESTONE RURAL WATER	-	72,784	229,903	-	302,688	22,092	19,800	41,892
0931-00	COUNTIES PROVIDING TECHNOLOGIES	-	86,371	272,819	-	359,189	26,216	43,560	69,776
0932-00	EDUCATION INNOVATION PARTNERS COOP	-	-	-	-	-	-	-	-
0935-00	OLMSTED COUNTY LAW LIBRARY	-	4,852	15,327	-	20,179	1,473	1,980	3,453
0938-00	MINNESOTA COUNTIES INFORMATION SYSTEMS	-	57,742	182,390	17,820	257,952	17,526	(5,940)	11,586
0939-00	MINNESOTA DEPARTMENT OF REVENUE	-	-	-	-	-	-	-	-
0940-00	WESTERN PRAIRIE HUMAN SERVICES AGENCY	-	229,513	724,962	-	954,475	69,663	221,761	291,424
0942-00	CRIMINAL JUSTICE NETWORK	-	27,658	87,363	-	115,021	8,395	112,860	121,255
0943-00	ST CLOUD REGIONAL AIRPORT	-	31,540	99,625	-	131,165	9,573	128,701	138,274
1001-00	HMONG ACADEMY CHARTER SCHOOL	-	239,703	757,148	-	996,851	72,756	142,561	215,316
1002-00	ADA-BORUP-WEST	-	102,868	324,930	-	427,798	31,223	5,940	37,163
1005-00	GREAT EXPECTATIONS SCHOOL	-	30,084	95,027	-	125,111	9,131	-	9,131
1006-00	ADRIAN ISD-511	-	67,447	213,044	23,760	304,251	20,472	(7,920)	12,552
1007-00	URBAN ACADEMY CHARTER SCHOOL	-	75,696	239,099	-	314,795	22,976	47,520	70,496
1008-00	MINNESOTA INTERNSHIP CENTER	-	103,354	326,463	83,160	512,977	31,370	(27,720)	3,650
1009-00	NOVA CLASSICAL ACADEMY	-	96,560	305,005	-	401,565	29,309	41,580	70,889
1011-00	NEW CITY CHARTER SCHOOL	-	30,569	96,559	-	127,129	9,279	35,640	44,919
1012-00	AITKIN ISD-001	-	160,610	507,320	47,520	715,451	48,749	(15,840)	32,909
1013-00	VOYAGEURS EXPEDITIONARY HIGH SCHOOL	-	16,498	52,111	-	68,609	5,007	13,860	18,868
1015-00	PALADIN ACADEMY/CAREER & TECHNICAL HIGH	-	67,932	214,576	-	282,508	20,619	43,560	64,179
1016-00	ALBANY ISD-745	-	209,133	660,589	362,342	1,232,064	63,477	(120,781)	(57,303)
1018-00	ALBERT LEA ISD-241	-	416,326	1,315,047	-	1,731,373	126,365	37,620	163,986
1020-00	NORTHLAND LEARNING CENTER	-	67,447	213,044	-	280,490	20,472	-	20,472
1021-00	EAGLE RIDGE ACADEMY CHARTER SCHOOL	-	96,560	305,005	-	401,565	29,309	17,820	47,129
1022-00	ALDEN-CONGER ISD-242	-	41,244	130,279	-	171,523	12,519	3,960	16,479
1023-00	ST PAUL CONSERVATORY PERFORMING ARTISTS	-	16,013	50,579	65,340	131,932	4,860	(21,780)	(16,920)
1024-00	ALEXANDRIA ISD-206	-	671,070	2,119,709	142,561	2,933,340	203,687	(47,520)	156,167
1026-00	MAIN ST SCHOOL OF PERFORMING ARTS	-	16,498	52,111	-	68,609	5,007	7,920	12,928

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1028-00	BEACON ACADEMY	\$ 1,259,285	\$ 838,783	\$ 1,483,875	\$ 308,171	\$ 20,931	\$ -	\$ -	\$ -	\$ 20,931
1029-00	SPERO ACADEMY	2,534,411	2,253,531	3,986,677	827,952	56,233	-	-	493,022	549,255
1034-00	ANNANDALE ISD-876	3,825,376	2,795,944	4,946,250	1,027,236	69,769	-	-	100,980	170,749
1035-00	ST CROIX PREPARATORY ACADEMY	2,257,209	1,727,893	3,056,782	634,832	43,117	-	-	142,561	185,678
1036-00	ST FRANCIS ISD-15	10,288,123	7,056,963	12,484,334	2,592,744	176,096	-	-	-	176,096
1036-20	0000-00	-	-	-	-	-	-	-	-	-
1037-00	TREKNORTH HIGH SCHOOL	586,082	307,554	544,087	112,996	7,675	-	-	-	7,675
1038-00	PACT CHARTER ISD - 4008	1,251,365	889,110	1,572,907	326,661	22,186	-	-	5,940	28,126
1040-00	ANOKA-HENNEPIN ISD-11	80,380,415	56,824,766	100,527,575	20,877,544	1,417,975	-	-	77,220	1,495,195
1040-40	0000-00	-	-	-	-	-	-	-	-	-
1041-00	LIFE PREP ACADEMY	538,562	341,105	603,442	125,323	8,512	-	-	-	8,512
1043-00	PRAIRIE SEEDS ACADEMY	2,170,089	1,727,893	3,056,782	634,832	43,117	-	-	207,901	251,018
1044-00	GREAT RIVER SCHOOL	2,154,249	1,465,075	2,591,835	538,272	36,559	-	-	-	36,559
1045-00	UBAH MEDICAL ACADEMY	704,883	391,432	692,475	143,813	9,768	-	-	-	9,768
1047-00	METRO SCHOOLS	2,787,852	2,589,044	4,580,227	951,221	64,606	-	-	659,343	723,948
1048-00	AVALON SCHOOLS	316,801	218,084	385,807	80,124	5,442	-	-	-	5,442
1051-00	FACE TO FACE ACADEMY	87,120	83,878	148,387	30,817	2,093	-	-	23,760	25,853
1053-00	LAKES INTERNATIONAL LANGUAGE ACADEMY	2,977,932	2,096,958	3,709,687	770,427	52,326	-	-	-	52,326
1055-00	AUGSBURG ACADEMY FOR HEALTH CAREERS	451,442	335,513	593,550	123,268	8,372	-	-	17,820	26,192
1058-00	SIBLEY EAST ISD-2310	1,742,407	1,112,786	1,968,607	408,840	27,768	-	-	-	27,768
1059-00	RIVER BEND ISD-6049	728,643	475,310	840,862	174,630	11,861	-	-	-	11,861
1060-00	BIRCH GROVE COMMUNITY SCHOOL	134,641	123,022	217,635	45,198	3,070	-	-	29,700	32,770
1061-00	KALEIDOSCOPE CHARTER SCHOOL	578,162	508,862	900,217	186,957	12,698	-	-	106,920	119,618
1062-00	ASHBY ISD-261	792,003	520,046	920,002	191,066	12,977	-	-	-	12,977
1063-00	SWAN RIVER MONTESSORI CHARTER SCHOOL	451,442	301,962	534,195	110,941	7,535	-	-	-	7,535
1065-00	MINNESOTA ONLINE HIGH SCHOOL	245,521	156,573	276,990	57,525	3,907	-	-	-	3,907
1066-00	ATWATER/COSMOS/GROVE CITY ISD-2396	2,114,649	1,392,380	2,463,232	511,564	34,745	-	-	-	34,745
1067-00	TWIN CITIES GERMAN IMMERSION SCHOOL	1,544,406	1,073,643	1,899,360	394,459	26,791	-	-	-	26,791
1069-00	YINGHUA ACADEMY	1,457,286	1,090,418	1,929,037	400,622	27,210	-	-	65,340	92,550
1070-00	MESABI EAST	2,906,652	1,945,977	3,442,590	714,956	48,559	-	-	-	48,559
1072-00	AUSTIN ISD-492	12,181,011	8,281,586	14,650,791	3,042,673	206,654	-	-	-	206,654
1077-00	ROCHESTER MATH AND SCIENCE ACADEMY	1,884,968	1,370,013	2,423,662	503,346	34,187	-	-	41,580	75,767
1079-00	MIDWAY STAR ACADEMY	855,364	1,140,745	2,018,070	419,112	28,466	-	-	570,242	598,708
1080-00	BADGER ISD-676	736,563	508,862	900,217	186,957	12,698	-	-	-	12,698
1081-00	LOVE WORKS ACADEMY VISUAL & PERFORM ARTS	594,002	402,616	712,260	147,922	10,047	-	-	-	10,047
1082-00	COLLEGE PREP ELEMENTARY	467,282	408,208	722,152	149,976	10,186	-	-	83,160	93,347
1083-00	STRIDE ACADEMY	728,643	497,678	880,432	182,848	12,419	-	-	-	12,419
1084-00	BAGLEY ISD-162	2,502,730	1,638,423	2,898,502	601,960	40,884	-	-	-	40,884
1088-00	BARNESVILLE ISD-146	1,710,727	1,297,318	2,295,060	476,638	32,373	-	-	95,040	127,413
1090-00	BARNUM ISD-91	1,599,847	995,356	1,760,865	365,696	24,838	-	-	-	24,838
1091-00	GREEN ISLE COMMUNITY SCHOOL	245,521	61,511	108,817	22,599	1,535	-	-	-	1,535
1092-00	WEST CENTRAL AREA SCHOOLS ISD 2342	1,631,527	1,068,051	1,889,467	392,404	26,652	-	-	-	26,652
1094-00	NEW MILLENNIUM ACADEMY	2,882,892	1,873,282	3,313,987	688,248	46,745	-	-	-	46,745
1098-00	BATTLE LAKE ISD-542	1,061,284	743,721	1,315,702	273,245	18,558	-	-	-	18,558
1099-00	PLAINVIEW-ELGIN-MILLVILLE SCHOOLS	1,520,646	1,090,418	1,929,037	400,622	27,210	-	-	17,820	45,030

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1028-00	BEACON ACADEMY	\$ -	\$ 72,784	\$ 229,903	\$ 53,460	\$ 356,148	\$ 22,092	\$ (17,820)	\$ 4,272
1029-00	SPERO ACADEMY	-	195,547	617,674	-	813,221	59,353	164,341	223,694
1034-00	ANNANDALE ISD-876	-	242,614	766,345	-	1,008,959	73,640	33,660	107,300
1035-00	ST CROIX PREPARATORY ACADEMY	-	149,935	473,601	-	623,536	45,509	47,520	93,029
1036-00	ST FRANCIS ISD-15	-	612,358	1,934,254	219,781	2,766,392	185,866	(73,260)	112,606
1036-20	0000-00	-	-	-	-	-	-	-	-
1037-00	TREKNORTH HIGH SCHOOL	-	26,688	84,298	112,860	223,846	8,100	(37,620)	(29,520)
1038-00	PACT CHARTER ISD - 4008	-	77,151	243,698	-	320,849	23,417	1,980	25,397
1040-00	ANOKA-HENNEPIN ISD-11	-	4,930,887	15,575,186	-	20,506,073	1,496,649	25,740	1,522,389
1040-40	0000-00	-	-	-	-	-	-	-	-
1041-00	LIFE PREP ACADEMY	-	29,599	93,494	41,580	164,673	8,984	(13,860)	(4,876)
1043-00	PRAIRIE SEEDS ACADEMY	-	149,935	473,601	-	623,536	45,509	69,300	114,810
1044-00	GREAT RIVER SCHOOL	-	127,130	401,565	59,400	588,095	38,587	(19,800)	18,787
1045-00	UBAH MEDICAL ACADEMY	-	33,966	107,288	112,860	254,115	10,310	(37,620)	(27,311)
1047-00	METRO SCHOOLS	-	224,661	709,635	-	934,296	68,190	219,781	287,971
1048-00	AVALON SCHOOL	-	18,924	59,775	5,940	84,639	5,744	(1,980)	3,764
1051-00	FACE TO FACE ACADEMY	-	7,278	22,990	-	30,269	2,209	7,920	10,129
1053-00	LAKES INTERNATIONAL LANGUAGE ACADEMY	-	181,961	574,758	5,940	762,659	55,230	(1,980)	53,250
1055-00	AUGSBURG ACADEMY FOR HEALTH CAREERS	-	29,114	91,961	-	121,075	8,837	5,940	14,777
1058-00	SIBLEY EAST ISD-2310	-	96,560	305,005	124,741	526,306	29,309	(41,580)	(12,272)
1059-00	RIVER BEND ISD-6049	-	41,244	130,279	41,580	213,103	12,519	(13,860)	(1,341)
1060-00	BIRCH GROVE COMMUNITY SCHOOL	-	10,675	33,719	-	44,394	3,240	9,900	13,140
1061-00	KALEIDOSCOPE CHARTER SCHOOL	-	44,156	139,475	-	183,630	13,402	35,640	49,043
1062-00	ASHBY ISD-261	-	45,126	142,540	41,580	229,246	13,697	(13,860)	(163)
1063-00	SWAN RIVER MONTESSORI CHARTER SCHOOL	-	26,202	82,765	17,820	126,788	7,953	(5,940)	2,013
1065-00	MINNESOTA ONLINE HIGH SCHOOL	-	13,586	42,915	17,820	74,322	4,124	(5,940)	(1,816)
1066-00	ATWATER/COSMOS/GROVE CITY ISD-2396	-	120,822	381,640	106,920	609,382	36,672	(35,640)	1,032
1067-00	TWIN CITIES GERMAN IMMERSION SCHOOL	-	93,164	294,276	17,820	405,260	28,278	(5,940)	22,338
1069-00	YINGHUA ACADEMY	-	94,619	298,874	-	393,494	28,719	21,780	50,499
1070-00	MESABI EAST	-	168,859	533,376	112,860	815,096	51,253	(37,620)	13,633
1072-00	AUSTIN ISD-492	-	718,623	2,269,912	338,581	3,327,116	218,120	(112,860)	105,260
1077-00	ROCHESTER MATH AND SCIENCE ACADEMY	-	118,881	375,509	-	494,390	36,083	13,860	49,943
1079-00	MIDWAY STAR ACADEMY	-	98,987	312,669	-	411,655	30,045	190,081	220,126
1080-00	BADGER ISD-676	-	44,156	139,475	11,880	195,510	13,402	(3,960)	9,442
1081-00	LOVE WORKS ACADEMY VISUAL & PERFORM ARTS	-	34,936	110,354	17,820	163,110	10,604	(5,940)	4,664
1082-00	COLLEGE PREP ELEMENTARY	-	35,422	111,886	-	147,308	10,751	27,720	38,471
1083-00	STRIDE ACADEMY	-	43,185	136,409	17,820	197,415	13,108	(5,940)	7,168
1084-00	BAGLEY ISD-162	-	142,172	449,078	136,621	727,870	43,153	(45,540)	(2,387)
1088-00	BARNESVILLE ISD-146	-	112,573	355,584	-	468,157	34,169	31,680	65,849
1090-00	BARNUM ISD-91	-	86,371	272,819	142,561	501,750	26,216	(47,520)	(21,305)
1091-00	GREEN ISLE COMMUNITY SCHOOL	-	5,338	16,860	118,800	140,998	1,620	(39,600)	(37,980)
1092-00	WEST CENTRAL AREA SCHOOLS ISD 2342	-	92,679	292,744	89,100	474,523	28,130	(29,700)	(1,570)
1094-00	NEW MILLENNIUM ACADEMY	-	162,551	513,451	172,261	848,263	49,338	(57,420)	(8,082)
1098-00	BATTLE LAKE ISD-542	-	64,535	203,848	5,940	274,323	19,588	(1,980)	17,608
1099-00	PLAINVIEW-ELGIN-MILLVILLE SCHOOLS	-	94,619	298,874	-	393,494	28,719	5,940	34,659

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1101-00	RUSSEL	\$ 1,140,485	\$ 754,905	\$ 1,335,487	\$ 277,354	\$ 18,837	\$ -	\$ -	\$ -	\$ 18,837
1103-00	TWIN CITIES ACADEMY	1,401,846	905,886	1,602,585	332,824	22,605	-	-	-	22,605
1104-00	HIAWATHA LEADERSHIP ACADEMY	4,482,739	3,030,803	5,361,734	1,113,524	75,629	-	-	-	75,629
1105-00	INTERNATIONAL SPANISH LANGUAGE ACADEMY	681,123	575,964	1,018,927	211,611	14,372	-	-	100,980	115,353
1107-00	MINISINAAKWAANG LEADERSHIP ACADEMY	269,281	-	-	-	-	-	-	-	-
1108-00	NOBLE ACADEMY	696,963	391,432	692,475	143,813	9,768	-	-	-	9,768
1110-00	COMMUNITY SCHOOL OF EXCELLENCE	2,605,691	1,739,077	3,076,567	638,941	43,396	-	-	-	43,396
1114-00	BECKER ISD-726	6,668,668	4,233,059	7,488,622	1,555,235	105,630	-	-	-	105,630
1115-00	GLACIAL HILLS ELEMENTARY	190,081	150,981	267,097	55,471	3,767	-	-	17,820	21,588
1116-00	CLARKFIELD AREA CHARTER SCHOOL	79,200	5,592	9,892	2,054	140	-	-	-	140
1118-10	BELGRADE/BROOTEN ISD-2364	1,425,606	1,107,194	1,958,715	406,785	27,628	-	-	106,920	134,549
1119-00	LINCOLN INTERNATIONAL CHARTER SCHOOL	253,441	173,349	306,667	63,689	4,326	-	-	-	4,326
1120-00	BELLE PLAINE ISD-716	2,613,611	1,705,526	3,017,212	626,614	42,559	-	-	-	42,559
1121-00	TEAM ACADEMY	285,121	173,349	306,667	63,689	4,326	-	-	-	4,326
1123-00	LAURA JEFFREY ACADEMY	126,721	139,797	247,312	51,362	3,488	-	-	53,460	56,949
1126-00	DA VINCI ACADEMY OF ARTS AND SCIENCE	1,726,567	1,258,175	2,225,812	462,256	31,396	-	-	41,580	72,976
1127-00	GLOBAL ACADEMY	1,092,965	698,986	1,236,562	256,809	17,442	-	-	-	17,442
1129-00	ITASCA AREA SCHOOLS COLLABORATIVE	2,241,369	1,431,523	2,532,480	525,945	35,721	-	-	-	35,721
1130-00	ASPEN ACADEMY	1,013,764	676,618	1,196,992	248,591	16,884	-	-	-	16,884
1130-01	BEMIDJI ISD-31	15,547,025	10,490,382	18,558,328	3,854,189	261,771	-	-	-	261,771
1133-00	COLOGNE CHARTER SCHOOL	1,219,685	911,478	1,612,477	334,879	22,745	-	-	53,460	76,205
1134-00	LEGACY OF DR. JOSIE R JOHNSON MONTESSORI	966,244	726,945	1,286,025	267,081	18,140	-	-	47,520	65,660
1135-00	KIPP STAND ACADEMY	3,286,814	1,862,099	3,294,202	684,139	46,466	-	-	-	46,466
1136-00	BEST ACADEMY	3,532,335	2,410,104	4,263,667	885,477	60,140	-	-	-	60,140
1139-00	ACADEMIC ARTS HIGH SCHOOL	459,362	296,370	524,302	108,887	7,395	-	-	-	7,395
1140-00	BENSON ISD-777	2,637,371	2,001,896	3,541,515	735,501	49,954	-	-	148,501	198,455
1141-00	OSHKI OGIMAAG CHARTER SCHOOL	95,040	61,511	108,817	22,599	1,535	-	-	-	1,535
1142-00	CANNON RIVER STEM SCHOOL	594,002	469,719	830,970	172,576	11,721	-	-	53,460	65,181
1144-00	BERTHA-HEWITT ISD-786	1,290,965	961,805	1,701,510	353,369	24,000	-	-	53,460	77,461
1146-00	BIG LAKE ISD-727	6,787,468	5,032,699	8,903,249	1,849,025	125,583	-	-	255,421	381,004
1150-00	CORNERSTONE MONTESSORI ELEMENTARY SCHOOL	681,123	492,086	870,540	180,794	12,279	-	-	11,880	24,159
1151-00	DISCOVERY WOODS SCHOOL	205,921	178,940	316,560	65,743	4,465	-	-	35,640	40,105
1152-00	B.O.L.D.-2534	1,100,885	715,762	1,266,240	262,972	17,861	-	-	-	17,861
1153-00	PARNASSUS PREPARATORY SCHOOL	997,924	777,272	1,375,057	285,572	19,396	-	-	77,220	96,616
1154-00	ROCHESTER STEM ACADEMY	340,561	246,043	435,270	90,397	6,140	-	-	5,940	12,080
1157-00	STEP ACADEMY ISD 4200	902,884	945,029	1,671,832	347,206	23,582	-	-	326,701	350,283
1158-00	BLACKDUCK ISD-32	2,090,889	1,375,604	2,433,555	505,400	34,326	-	-	-	34,326
1159-00	TRI CITY UNITED ISD 2905	3,136,333	2,141,693	3,788,827	786,863	53,443	-	-	-	53,443
1162-00	HENNEPIN ELEMENTARY SCHOOL	1,069,204	822,008	1,454,197	302,007	20,512	-	-	71,280	91,792
1163-00	NASHA SHKOLA CHARTER SCHOOL	190,081	150,981	267,097	55,471	3,767	-	-	17,820	21,588
1164-00	BLOOMING PRAIRIE ISD-756	792,003	564,781	999,142	207,502	14,093	-	-	5,940	20,033
1165-00	MASTERY SCHOOL	7,920	-	-	-	-	-	-	-	-
1166-00	BLOOMINGTON ISD- 271	32,424,615	22,747,800	40,242,686	8,357,592	567,637	-	-	-	567,637
1167-00	UPPER MISSISSIPPI ACADEMY	586,082	391,432	692,475	143,813	9,768	-	-	-	9,768
1171-00	PRODEO ACADEMY	3,294,734	2,885,414	5,104,529	1,060,108	72,001	-	-	594,002	666,004

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1101-00	RUSSEL	\$ -	\$ 65,506	\$ 206,913	\$ 53,460	\$ 325,879	\$ 19,883	\$ (17,820)	\$ 2,063
1103-00	TWIN CITIES ACADEMY	-	78,607	248,296	89,100	416,003	23,859	(29,700)	(5,841)
1104-00	HIAWATHA LEADERSHIP ACADEMY	-	262,994	830,717	142,561	1,236,272	79,825	(47,520)	32,305
1105-00	INTERNATIONAL SPANISH LANGUAGE ACADEMY	-	49,978	157,867	-	207,845	15,170	33,660	48,830
1107-00	MINISINAAKWAANG LEADERSHIP ACADEMY	-	-	-	201,961	201,961	-	(67,320)	(67,320)
1108-00	NOBLE ACADEMY	-	33,966	107,288	106,920	248,175	10,310	(35,640)	(25,331)
1110-00	COMMUNITY SCHOOL OF EXCELLENCE	-	150,906	476,666	106,920	734,493	45,804	(35,640)	10,164
1114-00	BECKER ISD-726	-	367,318	1,160,246	504,902	2,032,465	111,490	(168,301)	(56,810)
1115-00	GLACIAL HILLS ELEMENTARY	-	13,101	41,383	-	54,484	3,977	5,940	9,917
1116-00	CLARKFIELD AREA CHARTER SCHOOL	-	485	1,533	53,460	55,478	147	(17,820)	(17,673)
1118-10	BELGRADE/BROOTEN ISD-2364	-	96,075	303,472	-	399,548	29,161	35,640	64,801
1119-00	LINCOLN INTERNATIONAL CHARTER SCHOOL	-	15,042	47,513	5,940	68,495	4,566	(1,980)	2,586
1120-00	BELLE PLAINE ISD-716	-	147,995	467,470	148,501	763,965	44,920	(49,500)	(4,580)
1121-00	TEAM ACADEMY	-	15,042	47,513	29,700	92,256	4,566	(9,900)	(5,334)
1123-00	LAURA JEFFREY ACADEMY	-	12,131	38,317	-	50,448	3,682	17,820	21,502
1126-00	DA VINCI ACADEMY OF ARTS AND SCIENCE	-	109,176	344,855	-	454,031	33,138	13,860	46,998
1127-00	GLOBAL ACADEMY	-	60,654	191,586	77,220	329,460	18,410	(25,740)	(7,330)
1129-00	ITASCA AREA SCHOOLS COLLABORATIVE	-	124,218	392,368	160,381	676,967	37,703	(53,460)	(15,757)
1130-00	ASPEN ACADEMY	-	58,713	185,455	41,580	285,748	17,821	(13,860)	3,961
1130-01	BEMIDJI ISD-31	-	910,288	2,875,325	516,782	4,302,394	276,295	(172,261)	104,035
1133-00	COLOGNE CHARTER SCHOOL	-	79,092	249,828	-	328,920	24,006	17,820	41,827
1134-00	LEGACY OF DR. JOSIE R JOHNSON MONTESSORI	-	63,080	199,250	-	262,329	19,146	15,840	34,986
1135-00	KIPP STAND ACADEMY	-	161,581	510,385	487,082	1,159,048	49,044	(162,361)	(113,317)
1136-00	BEST ACADEMY	-	209,133	660,589	89,100	958,823	63,477	(29,700)	33,777
1139-00	ACADEMIC ARTS HIGH SCHOOL	-	25,717	81,233	29,700	136,650	7,806	(9,900)	(2,094)
1140-00	BENSON ISD-777	-	173,712	548,703	-	722,414	52,726	49,500	102,226
1141-00	OSHKI OGIMAAG CHARTER SCHOOL	-	5,338	16,860	5,940	28,137	1,620	(1,980)	(360)
1142-00	CANNON RIVER STEM SCHOOL	-	40,759	128,746	-	169,505	12,371	17,820	30,192
1144-00	BERTHA-HEWITT ISD-786	-	83,459	263,623	-	347,082	25,332	17,820	43,152
1146-00	BIG LAKE ISD-727	-	436,705	1,379,420	-	1,816,125	132,551	85,140	217,691
1150-00	CORNERSTONE MONTESSORI ELEMENTARY SCHOOL	-	42,700	134,877	-	177,577	12,961	3,960	16,921
1151-00	DISCOVERY WOODS SCHOOL	-	15,527	49,046	-	64,573	4,713	11,880	16,593
1152-00	B.O.L.D.-2534	-	62,109	196,184	65,340	323,634	18,852	(21,780)	(2,928)
1153-00	PARNASSUS PREPARATORY SCHOOL	-	67,447	213,044	-	280,490	20,472	25,740	46,212
1154-00	ROCHESTER STEM ACADEMY	-	21,350	67,438	-	88,788	6,480	1,980	8,460
1157-00	STEP ACADEMY ISD 4200	-	82,004	259,024	-	341,028	24,890	108,900	133,791
1158-00	BLACKDUCK ISD-32	-	119,366	377,041	106,920	603,328	36,231	(35,640)	590
1159-00	TRI CITY UNITED ISD 2905	-	185,842	587,020	77,220	850,083	56,408	(25,740)	30,668
1162-00	HENNEPIN ELEMENTARY SCHOOL	-	71,329	225,305	-	296,634	21,650	23,760	45,410
1163-00	NASHA SHKOLA CHARTER SCHOOL	-	13,101	41,383	-	54,484	3,977	5,940	9,917
1164-00	BLOOMING PRAIRIE ISD-756	-	49,008	154,802	-	203,810	14,875	1,980	16,855
1165-00	MASTERY SCHOOL	-	-	-	5,940	5,940	-	(1,980)	(1,980)
1166-00	BLOOMINGTON ISD- 271	-	1,973,908	6,234,979	154,441	8,363,327	599,131	(51,480)	547,651
1167-00	UPPER MISSISSIPPI ACADEMY	-	33,966	107,288	23,760	165,014	10,310	(7,920)	2,389
1171-00	PRODEO ACADEMY	-	250,378	790,868	-	1,041,245	75,996	198,001	273,997

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1175-00	ROUND LAKE-BREWSTER SCHOOL DISTRICT	\$ 467,282	\$ 357,881	\$ 633,120	\$ 131,486	\$ 8,930	\$ -	\$ -	\$ 29,700	\$ 38,630
1176-00	VENTURE ACADEMY CHARTER SCHOOL	1,378,086	956,213	1,691,617	351,315	23,861	-	-	-	23,861
1177-00	BRANDON-EVANVILLE PUBLIC SCHOOLS	831,603	626,291	1,107,960	230,101	15,628	-	-	41,580	57,208
1178-00	BLUE EARTH-WINNEBAGO ISD-2860	2,249,289	1,783,812	3,155,707	655,377	44,512	-	-	207,901	252,413
1179-00	RED LAKE COUNTY CENTRAL SCHOOL	1,322,646	827,599	1,464,090	304,062	20,651	-	-	-	20,651
1180-00	BDOTE LEARNING CENTER	910,804	665,435	1,177,207	244,482	16,605	-	-	23,760	40,365
1181-00	NORTHEAST COLLEGE PREP CHARTER SCHOOL	1,378,086	822,008	1,454,197	302,007	20,512	-	-	-	20,512
1182-00	ART AND SCIENCE ACADEMY	641,523	419,392	741,937	154,085	10,465	-	-	-	10,465
1183-00	ST CLOUD MATH AND SCIENCE ACADEMY	657,363	548,005	969,465	201,338	13,675	-	-	89,100	102,775
1185-00	WOODBURY LEADERSHIP ACADEMY	546,482	391,432	692,475	143,813	9,768	-	-	5,940	15,708
1186-00	STAR OF THE NORTH ACADEMY	261,361	346,697	613,335	127,377	8,651	-	-	172,261	180,912
1187-00	UNIVERSAL ACADEMY CHARTER SCHOOL	1,203,845	799,640	1,414,627	293,789	19,954	-	-	-	19,954
1188-00	BRAHAM ISD-314	1,536,486	1,045,683	1,849,897	384,186	26,093	-	-	-	26,093
1189-00	SEJONG ACADEMY	689,043	447,351	791,400	164,358	11,163	-	-	-	11,163
1190-00	SKYLINE MATH & SCIENCE ACADEMY	950,404	749,313	1,325,595	275,299	18,698	-	-	83,160	101,858
1190-03	BRAINERD ISD-181	14,129,339	9,696,334	17,153,593	3,562,454	241,957	-	-	-	241,957
1192-00	MINNESOTA MATH AND SCIENCE ACADEMY	1,053,364	592,740	1,048,605	217,774	14,791	-	-	-	14,791
1193-00	TESFA INTERNATIONAL SCHOOL	530,642	324,330	573,765	119,159	8,093	-	-	-	8,093
1196-00	BRECKENRIDGE ISD-846	1,900,808	1,297,318	2,295,060	476,638	32,373	-	-	-	32,373
1197-00	AGAMIM CLASSICAL ACADEMY	665,283	475,310	840,862	174,630	11,861	-	-	5,940	17,801
1199-00	ROCHESTER BEACON ACADEMY	403,922	301,962	534,195	110,941	7,535	-	-	17,820	25,355
1203-00	BROOKLYN CENTER ISD-286	6,613,228	4,602,124	8,141,527	1,690,830	114,839	-	-	-	114,839
1204-00	CAREER PATHWAYS	110,880	106,246	187,957	39,035	2,651	-	-	29,700	32,351
1206-00	SUCCESS ACADEMY	586,082	531,229	939,787	195,175	13,256	-	-	124,741	137,997
1208-00	BROWERVILLE ISD-787	1,283,045	894,702	1,582,800	328,716	22,326	-	-	-	22,326
1210-00	MINNESOTA EARLY LEARNING ACADEMY	324,721	234,859	415,485	86,288	5,861	-	-	5,940	11,801
1212-00	BROWNS VALLEY ISD-801	411,842	268,411	474,840	98,615	6,698	-	-	-	6,698
1214-00	NORTH METRO FLEX ACADEMY	285,121	279,594	494,625	102,724	6,977	-	-	83,160	90,137
1216-00	TECHNICAL ACADEMIES OF MN	396,002	548,005	969,465	201,338	13,675	-	-	285,121	298,796
1219-00	DISCOVERY CHARTER SCHOOL	293,041	223,676	395,700	82,179	5,581	-	-	17,820	23,402
1220-00	ATHLOS ACADEMY ST. CLOUD	1,100,885	1,045,683	1,849,897	384,186	26,093	-	-	285,121	311,215
1222-00	BUFFALO ISD - 877	10,897,965	7,358,925	13,018,529	2,703,685	183,631	-	-	-	183,631
1223-00	NEW CENTURY SCHOOL	1,148,405	1,017,724	1,800,435	373,914	25,396	-	-	219,781	245,177
1228-00	PHOENIX ACADEMY NORTH BRANCH	324,721	223,676	395,700	82,179	5,581	-	-	-	5,581
1229-00	DISTRICT 191	21,091,048	14,348,785	25,384,152	5,271,775	358,052	-	-	-	358,052
1230-00	BUTTERFIELD ISD-836	459,362	369,065	652,905	135,595	9,209	-	-	47,520	56,730
1232-00	BYRON ISD-531	3,952,096	2,790,352	4,936,357	1,025,182	69,629	-	-	-	69,629
1232-01	0000-00	-	-	-	-	-	-	-	-	-
1233-00	MARINE AREA COMMUNITY SCHOOL	506,882	313,146	553,980	115,050	7,814	-	-	-	7,814
1234-00	CALEDONIA ISD-299	1,362,246	1,174,296	2,077,425	431,439	29,303	-	-	225,721	255,024
1236-00	CAMBRIDGE-ISANTI ISD-911	12,703,733	9,612,455	17,005,206	3,531,637	239,864	-	-	683,103	922,967
1238-00	CAMPBELL TINTAH ISD-852	380,162	246,043	435,270	90,397	6,140	-	-	-	6,140
1240-00	CANBY ISD-891	1,188,005	810,824	1,434,412	297,898	20,233	-	-	-	20,233
1243-00	AURORA WAASAKONE COMMUNITY OF LEARNERS	332,641	329,921	583,657	121,214	8,233	-	-	100,980	109,213
1244-00	CANNON FALLS ISD-252	1,964,168	1,314,094	2,324,737	482,801	32,791	-	-	-	32,791

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1175-00	ROUND LAKE-BREWSTER SCHOOL DISTRICT	\$ -	\$ 31,055	\$ 98,092	\$ -	\$ 129,147	\$ 9,426	\$ 9,900	\$ 19,326
1176-00	VENTURE ACADEMY CHARTER SCHOOL	-	82,974	262,090	17,820	362,884	25,185	(5,940)	19,245
1177-00	BRANDON-EVANSVILLE PUBLIC SCHOOLS	-	54,346	171,661	-	226,007	16,495	13,860	30,355
1178-00	BLUE EARTH-WINNEBAGO ISD-2860	-	154,788	488,928	-	643,716	46,982	69,300	116,282
1179-00	RED LAKE COUNTY CENTRAL SCHOOL	-	71,814	226,838	112,860	411,512	21,797	(37,620)	(15,823)
1180-00	BDOTE LEARNING CENTER	-	57,742	182,390	-	240,132	17,526	7,920	25,446
1181-00	NORTHEAST COLLEGE PREP CHARTER SCHOOL	-	71,329	225,305	160,381	457,014	21,650	(53,460)	(31,810)
1182-00	ART AND SCIENCE ACADEMY	-	36,392	114,952	35,640	186,984	11,046	(11,880)	(834)
1183-00	ST CLOUD MATH AND SCIENCE ACADEMY	-	47,552	150,204	-	197,756	14,433	29,700	44,133
1185-00	WOODBURY LEADERSHIP ACADEMY	-	33,966	107,288	-	141,254	10,310	1,980	12,290
1186-00	STAR OF THE NORTH ACADEMY	-	30,084	95,027	-	125,111	9,131	57,420	66,552
1187-00	UNIVERSAL ACADEMY CHARTER SCHOOL	-	69,388	219,175	53,460	342,022	21,061	(17,820)	3,241
1188-00	BRAHAM ISD-314	-	90,738	286,613	41,580	418,931	27,541	(13,860)	13,681
1189-00	SEJONG ACADEMY	-	38,818	122,615	41,580	203,014	11,782	(13,860)	(2,078)
1190-00	SKYLINE MATH & SCIENCE ACADEMY	-	65,021	205,380	-	270,401	19,735	27,720	47,456
1190-03	BRAINERD ISD-181	-	841,385	2,657,683	297,001	3,796,069	255,382	(99,000)	156,381
1192-00	MINNESOTA MATH AND SCIENCE ACADEMY	-	51,434	162,465	160,381	374,280	15,612	(53,460)	(37,849)
1193-00	TESFA INTERNATIONAL SCHOOL	-	28,143	88,896	53,460	170,499	8,542	(17,820)	(9,278)
1196-00	BRECKENRIDGE ISD-846	-	112,573	355,584	47,520	515,677	34,169	(15,840)	18,329
1197-00	AGAMIM CLASSICAL ACADEMY	-	41,244	130,279	-	171,523	12,519	1,980	14,499
1199-00	ROCHESTER BEACON ACADEMY	-	26,202	82,765	-	108,968	7,953	5,940	13,893
1203-00	BROOKLYN CENTER ISD-286	-	399,343	1,261,403	71,280	1,732,026	121,211	(23,760)	97,451
1204-00	CAREER PATHWAYS	-	9,219	29,121	-	38,340	2,798	9,900	12,698
1206-00	SUCCESS ACADEMY	-	46,097	145,605	-	191,702	13,992	41,580	55,572
1208-00	BROWERVILLE ISD-787	-	77,636	245,230	11,880	334,747	23,565	(3,960)	19,605
1210-00	MINNESOTA EARLY LEARNING ACADEMY	-	20,380	64,373	-	84,753	6,186	1,980	8,166
1212-00	BROWNS VALLEY ISD-801	-	23,291	73,569	23,760	120,620	7,069	(7,920)	(851)
1214-00	NORTH METRO FLEX ACADEMY	-	24,261	76,634	-	100,896	7,364	27,720	35,084
1216-00	TECHNICAL ACADEMIES OF MN	-	47,552	150,204	-	197,756	14,433	95,040	109,474
1219-00	DISCOVERY CHARTER SCHOOL	-	19,409	61,308	-	80,717	5,891	5,940	11,831
1220-00	ATHLOS ACADEMY ST. CLOUD	-	90,738	286,613	-	377,350	27,541	95,040	122,582
1222-00	BUFFALO ISD - 877	-	638,560	2,017,019	356,401	3,011,980	193,819	(118,800)	75,019
1223-00	NEW CENTURY SCHOOL	-	88,311	278,949	-	367,261	26,805	73,260	100,065
1228-00	PHOENIX ACADEMY NORTH BRANCH	-	19,409	61,308	5,940	86,657	5,891	(1,980)	3,911
1229-00	DISTRICT 191	-	1,245,095	3,932,880	576,182	5,754,157	377,918	(192,061)	185,857
1230-00	BUTTERFIELD ISD-836	-	32,025	101,157	-	133,183	9,720	15,840	25,560
1232-00	BYRON ISD-531	-	242,129	764,812	-	1,006,941	73,492	-	73,492
1232-01	0000-00	-	-	-	-	-	-	-	-
1233-00	MARINE AREA COMMUNITY SCHOOL	-	27,173	85,831	47,520	160,524	8,248	(15,840)	(7,592)
1234-00	CALEDONIA ISD-299	-	101,898	321,865	-	423,763	30,929	75,240	106,169
1236-00	CAMBRIDGE-ISANTI ISD-911	-	834,107	2,634,692	-	3,468,799	253,173	227,701	480,874
1238-00	CAMPBELL TINTAH ISD-852	-	21,350	67,438	23,760	112,548	6,480	(7,920)	(1,440)
1240-00	CANBY ISD-891	-	70,358	222,240	29,700	322,298	21,355	(9,900)	11,455
1243-00	AURORA WAASAKONE COMMUNITY OF LEARNERS	-	28,628	90,429	-	119,057	8,689	33,660	42,350
1244-00	CANNON FALLS ISD-252	-	114,029	360,182	77,220	551,431	34,611	(25,740)	8,870

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1246-00	ASPIRE ACADEMY CHARTER SCHOOL	\$ 134,641	\$ 156,573	\$ 276,990	\$ 57,525	\$ 3,907	\$ -	\$ -	\$ 65,340	\$ 69,247
1250-00	CARLTON ISD-93	894,964	609,516	1,078,282	223,937	15,210	-	-	-	15,210
1258-00	CASS LAKE ISD-115	3,999,617	2,751,209	4,867,110	1,010,800	68,652	-	-	-	68,652
1262-00	WORLD LEARNER CHARTER ISD-4016	253,441	229,267	405,592	84,233	5,721	-	-	53,460	59,181
1264-10	EASTERN CARVER COUNTY SCHOOLS ISD-112	24,781,783	17,877,266	31,626,319	6,568,147	446,100	-	-	403,922	850,021
1266-00	CHATFIELD ISD-227	1,916,648	1,442,707	2,552,265	530,054	36,001	-	-	95,040	131,041
1270-00	CHISHOLM ISD-695	1,900,808	1,302,910	2,304,952	478,692	32,512	-	-	-	32,512
1273-00	ALBERTA-CHOKIO ISD-771	348,481	251,635	445,162	92,451	6,279	-	-	5,940	12,219
1274-00	CENTENNIAL ISD-12	14,002,618	9,405,556	16,639,183	3,455,622	234,701	-	-	-	234,701
1276-00	MAC CRAY ISD 2180	2,051,289	1,353,237	2,393,985	497,182	33,768	-	-	-	33,768
1288-00	CLEARBROOK/GONVICK ISD-2311	1,140,485	782,864	1,384,950	287,626	19,535	-	-	-	19,535
1294-00	CLEVELAND ISD-391	1,306,805	822,008	1,454,197	302,007	20,512	-	-	-	20,512
1296-00	CLIMAX ISD-592	435,602	301,962	534,195	110,941	7,535	-	-	-	7,535
1298-00	CLINTON-GRACEVILLE-BEARDSLEY ISD-2888	807,843	631,883	1,117,852	232,155	15,768	-	-	65,340	81,108
1300-00	CLOQUET ISD-94	6,312,266	4,406,408	7,795,289	1,618,924	109,955	-	-	-	109,955
1305-01	ROCORI ISD-750	4,997,541	3,489,338	6,172,919	1,281,991	87,071	-	-	-	87,071
1306-00	GREENWAY ISD-316	2,795,772	1,834,139	3,244,740	673,867	45,768	-	-	-	45,768
1308-00	COLUMBIA HEIGHTS ISD-13	7,040,909	4,943,229	8,744,969	1,816,153	123,351	-	-	-	123,351
1310-00	COMFREY ISD-81	372,242	257,227	455,055	94,506	6,419	-	-	-	6,419
1318-00	LAKEVIEW ISD-2167	1,346,406	945,029	1,671,832	347,206	23,582	-	-	-	23,582
1322-00	CROMWELL ISD-95	712,803	475,310	840,862	174,630	11,861	-	-	-	11,861
1323-01	CROOKSTON ISD-593	3,191,773	2,180,836	3,858,075	801,244	54,419	-	-	-	54,419
1324-00	CROSBY IRONTON ISD-182	1,710,727	1,241,399	2,196,135	456,093	30,977	-	-	35,640	66,617
1333-00	DAKOTA COUNTY INTERMEDIATE DIST 917	8,933,797	6,173,444	10,921,319	2,268,137	154,049	-	-	-	154,049
1344-00	COKATO-DASSEL ISD-466	4,205,538	2,807,128	4,966,034	1,031,345	70,048	-	-	-	70,048
1348-01	BOYD-DAWSON ISD-378	1,837,448	1,246,991	2,206,027	458,147	31,117	-	-	-	31,117
1354-00	DEER RIVER ISD-317	3,041,293	2,119,326	3,749,257	778,645	52,885	-	-	-	52,885
1362-01	DELANO ISD-879	4,482,739	3,086,722	5,460,659	1,134,069	77,024	-	-	-	77,024
1366-01	DETROIT LAKES ISD-22	5,987,545	4,104,446	7,261,094	1,507,982	102,420	-	-	-	102,420
1372-00	DILWORTH-GLYNDON-FELTON ISD-2164	2,970,012	1,973,936	3,492,052	725,229	49,257	-	-	-	49,257
1374-00	CLAREMONT/DODGE CNTR/CONCOR ISD-2125	1,892,888	1,207,848	2,136,780	443,766	30,140	-	-	-	30,140
1382-02	DULUTH ISD-709	18,176,476	13,526,777	23,929,955	4,969,768	337,540	-	-	736,563	1,074,103
1384-00	DULUTH PUBLIC SCHOOLS ACADEMY	2,954,172	1,940,385	3,432,697	712,902	48,419	-	-	-	48,419
1390-01	EAST GRAND FORKS ISD-595	4,102,577	2,952,517	5,223,239	1,084,761	73,676	-	-	59,400	133,076
1398-00	EDEN PRAIRIE ISD-272	26,936,032	19,510,097	34,514,929	7,168,053	486,845	-	-	522,722	1,009,567
1400-00	EDEN VALLEY-WATKINS ISD 463	1,710,727	1,135,153	2,008,177	417,058	28,326	-	-	-	28,326
1402-00	EDGERTON ISD-581	784,083	564,781	999,142	207,502	14,093	-	-	11,880	25,973
1404-00	EDINA ISD-273	22,960,176	17,139,137	30,320,509	6,296,957	427,681	-	-	986,044	1,413,725
1414-01	ELK RIVER ISD-728	27,751,796	19,649,894	34,762,241	7,219,415	490,333	-	-	59,400	549,733
1420-00	ELLSWORTH ISD-514	340,561	240,451	425,377	88,342	6,000	-	-	-	6,000
1424-00	ELY ISD-696	1,591,927	1,045,683	1,849,897	384,186	26,093	-	-	-	26,093
1428-10	EMILY CHARTER ISD-4012	-	-	-	-	-	-	-	-	-
1438-00	ESKO ISD-99	1,821,608	1,213,440	2,146,672	445,820	30,280	-	-	-	30,280
1442-00	EVELETH-GILBERT ISD-2154	7,920	-	-	-	-	-	-	-	-
1446-00	DOVER-EYOTA ISD-533	2,075,049	1,386,788	2,453,340	509,509	34,605	-	-	-	34,605

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1246-00	ASPIRE ACADEMY CHARTER SCHOOL	\$ -	\$ 13,586	\$ 42,915	\$ -	\$ 56,502	\$ 4,124	\$ 21,780	\$ 25,904
1250-00	CARLTON ISD-93	-	52,890	167,063	23,760	243,713	16,053	(7,920)	8,133
1258-00	CASS LAKE ISD-115	-	238,732	754,083	77,220	1,070,035	72,461	(25,740)	46,721
1262-00	WORLD LEARNER CHARTER ISD-4016	-	19,894	62,840	-	82,735	6,038	17,820	23,859
1264-10	EASTERN CARVER COUNTY SCHOOLS ISD-112	-	1,551,274	4,900,007	-	6,451,281	470,851	134,641	605,492
1266-00	CHATFIELD ISD-227	-	125,189	395,434	-	520,623	37,998	31,680	69,678
1270-00	CHISHOLM ISD-695	-	113,058	357,117	41,580	511,755	34,316	(13,860)	20,456
1273-00	ALBERTA-CHOKIO ISD-771	-	21,835	68,971	-	90,806	6,628	1,980	8,608
1274-00	CENTENNIAL ISD-12	-	816,153	2,577,983	510,842	3,904,979	247,723	(170,281)	77,443
1276-00	MAC CRAY ISD 2180	-	117,425	370,911	100,980	589,316	35,642	(33,660)	1,981
1288-00	CLEARBROOK/GONVICK ISD-2311	-	67,932	214,576	23,760	306,268	20,619	(7,920)	12,699
1294-00	CLEVELAND ISD-391	-	71,329	225,305	106,920	403,554	21,650	(35,640)	(13,990)
1296-00	CLIMAX ISD-592	-	26,202	82,765	5,940	114,908	7,953	(1,980)	5,973
1298-00	CLINTON-GRACEVILLE-BEARDSLEY ISD-2888	-	54,831	173,194	-	228,025	16,643	21,780	38,423
1300-00	CLOQUET ISD-94	-	382,360	1,207,759	53,460	1,643,579	116,056	(17,820)	98,236
1305-01	ROCORI ISD-750	-	302,782	956,398	41,580	1,300,760	91,902	(13,860)	78,042
1306-00	GREENWAY ISD-316	-	159,155	502,722	148,501	810,377	48,308	(49,500)	(1,193)
1308-00	COLUMBIA HEIGHTS ISD-13	-	428,942	1,354,897	29,700	1,813,539	130,195	(9,900)	120,295
1310-00	COMFREY ISD-81	-	22,320	70,504	5,940	98,764	6,775	(1,980)	4,795
1318-00	LAKEVIEW ISD-2167	-	82,004	259,024	5,940	346,968	24,890	(1,980)	22,910
1322-00	CROMWELL ISD-95	-	41,244	130,279	29,700	201,223	12,519	(9,900)	2,619
1323-01	CROOKSTON ISD-593	-	189,239	597,749	77,220	864,208	57,439	(25,740)	31,699
1324-00	CROSBY IRONTON ISD-182	-	107,721	340,257	-	447,978	32,696	11,880	44,576
1333-00	DAKOTA COUNTY INTERMEDIATE DIST 917	-	535,692	1,692,089	142,561	2,370,341	162,596	(47,520)	115,076
1344-00	COKATO-DASSEL ISD-466	-	243,584	769,410	172,261	1,185,255	73,934	(57,420)	16,514
1348-01	BOYD-DAWSON ISD-378	-	108,206	341,790	53,460	503,456	32,843	(17,820)	15,023
1354-00	DEER RIVER ISD-317	-	183,901	580,889	29,700	794,491	55,819	(9,900)	45,919
1362-01	DELANO ISD-879	-	267,846	846,044	83,160	1,197,051	81,298	(27,720)	53,578
1366-01	DETROIT LAKES ISD-22	-	356,157	1,124,994	130,681	1,611,832	108,103	(43,560)	64,543
1372-00	DILWORTH-GLYNDON-FELTON ISD-2164	-	171,285	541,039	130,681	843,005	51,989	(43,560)	8,429
1374-00	CLAREMONT/DODGE CNTR/CONCOR ISD-2125	-	104,809	331,061	136,621	572,491	31,812	(45,540)	(13,728)
1382-02	DULUTH ISD-709	-	1,173,767	3,707,575	-	4,881,341	356,268	245,521	601,789
1384-00	DULUTH PUBLIC SCHOOLS ACADEMY	-	168,374	531,843	154,441	854,658	51,106	(51,480)	(374)
1390-01	EAST GRAND FORKS ISD-595	-	256,200	809,260	-	1,065,460	77,763	19,800	97,563
1398-00	EDEN PRAIRIE ISD-272	-	1,692,960	5,347,552	-	7,040,512	513,856	174,241	688,097
1400-00	EDEN VALLEY-WATKINS ISD 463	-	98,501	311,136	77,220	486,857	29,898	(25,740)	4,158
1402-00	EDGERTON ISD-581	-	49,008	154,802	-	203,810	14,875	3,960	18,835
1404-00	EDINA ISD-273	-	1,487,224	4,697,692	-	6,184,916	451,410	328,681	780,092
1414-01	ELK RIVER ISD-728	-	1,705,091	5,385,869	-	7,090,960	517,538	19,800	537,338
1420-00	ELLSWORTH ISD-514	-	20,865	65,906	-	86,770	6,333	-	6,333
1424-00	ELY ISD-696	-	90,738	286,613	83,160	460,511	27,541	(27,720)	(179)
1428-10	EMILY CHARTER ISD-4012	-	-	-	-	-	-	-	-
1438-00	ESKO ISD-99	-	105,294	332,594	77,220	515,108	31,960	(25,740)	6,219
1442-00	EVELETH-GILBERT ISD-2154	-	-	-	5,940	5,940	-	(1,980)	(1,980)
1446-00	DOVER-EYOTA ISD-533	-	120,337	380,107	83,160	583,604	36,525	(27,720)	8,805

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1450-00	FAIRMONT AREA SCHOOLS	\$ 4,118,417	\$ 2,717,658	\$ 4,807,755	\$ 998,473	\$ 67,815	\$ -	\$ -	\$ -	\$ 67,815
1452-00	FARIBAULT ISD-656	8,474,435	6,184,628	10,941,104	2,272,246	154,328	-	-	213,841	368,169
1454-20	FARMINGTON ISD-192	11,777,089	7,862,195	13,908,854	2,888,588	196,189	-	-	-	196,189
1460-00	FERGUS FALLS ISD-544	5,171,782	3,629,135	6,420,232	1,333,352	90,560	-	-	-	90,560
1462-00	FERTILE ISD-599	1,140,485	799,640	1,414,627	293,789	19,954	-	-	-	19,954
1468-00	FISHER PUBLIC SCHOOL	934,564	609,516	1,078,282	223,937	15,210	-	-	-	15,210
1470-00	FLOODWOOD ISD-698	530,642	318,738	563,872	117,105	7,954	-	-	-	7,954
1474-00	FOLEY ISD-51	4,506,499	3,092,314	5,470,552	1,136,123	77,164	-	-	-	77,164
1476-00	FOREST LAKE AREA SCHOOLS	15,824,226	10,507,158	18,588,006	3,860,353	262,190	-	-	-	262,190
1480-00	FOSSTON ISD-601	1,750,327	1,135,153	2,008,177	417,058	28,326	-	-	-	28,326
1486-01	FRAZEE-VERGAS ISD-23	1,948,328	1,297,318	2,295,060	476,638	32,373	-	-	-	32,373
1494-00	FRIDLEY ISD-14	7,626,992	5,217,232	9,229,702	1,916,822	130,188	-	-	-	130,188
1498-00	FULDA ISD-505	879,124	603,924	1,068,390	221,883	15,070	-	-	-	15,070
1510-00	GFW ISD-2365	1,449,366	950,621	1,681,725	349,260	23,721	-	-	-	23,721
1514-00	GLENCOE/SILVER LAKE ISD-2859	2,764,092	1,884,466	3,333,772	692,357	47,024	-	-	-	47,024
1518-00	GLENVILLE-EMMONS ISD-2886	689,043	385,840	682,582	141,759	9,628	-	-	-	9,628
1528-00	GOODHUE ISD 253	1,195,925	810,824	1,434,412	297,898	20,233	-	-	-	20,233
1529-00	GOODHUE COUNTY EDUCATION DISTRICT ISD 60	1,251,365	1,028,907	1,820,220	378,023	25,675	-	-	154,441	180,115
1532-00	GOODRIDGE ISD-561	871,204	609,516	1,078,282	223,937	15,210	-	-	-	15,210
1536-00	E CHAIN-GRANADA HUNTLEY ISD-2536	720,723	525,637	929,895	193,120	13,116	-	-	17,820	30,937
1538-00	COOK COUNTY- ISD 166	1,481,046	1,084,826	1,919,145	398,568	27,070	-	-	41,580	68,650
1540-00	GRAND MEADOW ISD-495	1,124,645	738,129	1,305,810	271,190	18,419	-	-	-	18,419
1541-00	GRAND RAPIDS ISD-318	9,860,441	6,302,058	11,148,846	2,315,390	157,258	-	-	-	157,258
1542-00	YELLOW MEDICINE EASTSCHOOLS ISD-2190	1,702,807	1,051,275	1,859,790	386,241	26,233	-	-	-	26,233
1544-00	GREENBUSH/MIDDLE RIVER ISD-2683	728,643	548,005	969,465	201,338	13,675	-	-	35,640	49,315
1552-00	GRYGLA ISD-447	617,763	469,719	830,970	172,576	11,721	-	-	35,640	47,361
1558-00	KITTSOON CENTRAL ISD-2171	609,843	503,270	890,325	184,902	12,558	-	-	77,220	89,779
1560-00	NORMAN COUNTY WEST NO 2527	-	-	-	-	-	-	-	-	-
1564-00	HANCOCK ISD-788	712,803	592,740	1,048,605	217,774	14,791	-	-	95,040	109,831
1572-00	HARMONY/PRESTON/FOUNTAIN ISD-2198	1,671,127	1,112,786	1,968,607	408,840	27,768	-	-	-	27,768
1574-00	HASTINGS ISD-200	7,722,032	5,261,967	9,308,842	1,933,258	131,304	-	-	-	131,304
1576-00	HAWLEY ISD-150	1,599,847	1,090,418	1,929,037	400,622	27,210	-	-	-	27,210
1578-00	HAYFIELD ISD-203	902,884	648,659	1,147,530	238,319	16,186	-	-	11,880	28,066
1582-00	BUFFALO LAKE-HECTOR ISD-2159	990,004	598,332	1,058,497	219,829	14,930	-	-	-	14,930
1586-00	HENDRICKS ISD-402	348,481	262,819	464,947	96,560	6,558	-	-	17,820	24,378
1591-00	INTERMEDIATE DISTRICT-287	20,592,086	13,219,223	23,385,868	4,856,772	329,865	-	-	-	329,865
1594-00	HENNING ISD-545	839,524	592,740	1,048,605	217,774	14,791	-	-	-	14,791
1598-00	HERMAN ISD-264	277,201	178,940	316,560	65,743	4,465	-	-	-	4,465
1600-00	HERMANTOWN ISD-700	4,007,537	2,952,517	5,223,239	1,084,761	73,676	-	-	130,681	204,356
1602-00	HERON LAKE-OKABENA ISD-330	617,763	469,719	830,970	172,576	11,721	-	-	35,640	47,361
1604-00	HIAWATHA VALLEY ISD-6013	752,403	648,659	1,147,530	238,319	16,186	-	-	124,741	140,927
1606-00	HIBBING ISD-701	4,561,939	3,355,133	5,935,499	1,232,683	83,722	-	-	142,561	226,283
1608-00	HILL CITY ISD-2	720,723	419,392	741,937	154,085	10,465	-	-	-	10,465
1612-00	HILLS BEAVER CREEK ISD-671	799,923	581,556	1,028,820	213,665	14,512	-	-	17,820	32,332
1614-20	HINCKLEY/FINLAYSON ISD-2165	2,558,171	1,923,609	3,403,020	706,738	48,001	-	-	124,741	172,741

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1450-00	FAIRMONT AREA SCHOOLS	\$ -	\$ 235,821	\$ 744,887	\$ 201,961	\$ 1,182,669	\$ 71,578	\$ (67,320)	\$ 4,257
1452-00	FARIBAULT ISD-656	-	536,662	1,695,154	-	2,231,816	162,891	71,280	234,171
1454-20	FARMINGTON ISD-192	-	682,231	2,154,961	481,142	3,318,333	207,074	(160,381)	46,694
1460-00	FERGUS FALLS ISD-544	-	314,913	994,715	23,760	1,333,388	95,584	(7,920)	87,664
1462-00	FERTILE ISD-599	-	69,388	219,175	5,940	294,502	21,061	(1,980)	19,081
1468-00	FISHER PUBLIC SCHOOL	-	52,890	167,063	53,460	273,413	16,053	(17,820)	(1,767)
1470-00	FLOODWOOD ISD-698	-	27,658	87,363	59,400	174,422	8,395	(19,800)	(11,405)
1474-00	FOLEY ISD-51	-	268,331	847,577	95,040	1,210,948	81,445	(31,680)	49,765
1476-00	FOREST LAKE AREA SCHOOLS	-	911,743	2,879,923	706,863	4,498,529	276,737	(235,621)	41,116
1480-00	FOSSTON ISD-601	-	98,501	311,136	106,920	516,558	29,898	(35,640)	(5,743)
1486-01	FRAZEE-VERGAS ISD-23	-	112,573	355,584	83,160	551,317	34,169	(27,720)	6,449
1494-00	FRIDLEY ISD-14	-	452,718	1,429,999	178,201	2,060,917	137,411	(59,400)	78,011
1498-00	FULDA ISD-505	-	52,405	165,530	17,820	235,755	15,906	(5,940)	9,966
1510-00	GFW ISD-2365	-	82,489	260,557	77,220	420,266	25,037	(25,740)	(703)
1514-00	GLENCOE/SILVER LAKE ISD-2859	-	163,522	516,516	71,280	751,318	49,633	(23,760)	25,873
1518-00	GLENVILLE-EMMONS ISD-2886	-	33,481	105,756	106,920	246,157	10,162	(35,640)	(25,478)
1528-00	GOODHUE ISD 253	-	70,358	222,240	35,640	328,238	21,355	(11,880)	9,475
1529-00	GOODHUE COUNTY EDUCATION DISTRICT ISD 60	-	89,282	282,015	-	371,297	27,099	51,480	78,580
1532-00	GOODRIDGE ISD-561	-	52,890	167,063	5,940	225,893	16,053	(1,980)	14,073
1536-00	E CHAIN-GRANADA HUNTLEY ISD-2536	-	45,611	144,073	-	189,684	13,844	5,940	19,784
1538-00	COOK COUNTY-ISD 166	-	94,134	297,342	-	391,476	28,572	13,860	42,432
1540-00	GRAND MEADOW ISD-495	-	64,050	202,315	59,400	325,765	19,441	(19,800)	(359)
1541-00	GRAND RAPIDS ISD-318	-	546,852	1,727,341	700,923	2,975,115	165,983	(233,641)	(67,658)
1542-00	YELLOW MEDICINE EASTSCHOOLS ISD-2190	-	91,223	288,146	160,381	539,749	27,688	(53,460)	(25,772)
1544-00	GREENBUSH/MIDDLE RIVER ISD-2683	-	47,552	150,204	-	197,756	14,433	11,880	26,313
1552-00	GRYGLA ISD-447	-	40,759	128,746	-	169,505	12,371	11,880	24,251
1558-00	KITSON CENTRAL ISD-2171	-	43,671	137,942	-	181,613	13,255	25,740	38,995
1560-00	NORMAN COUNTY WEST NO 2527	-	-	-	-	-	-	-	-
1564-00	HANCOCK ISD-768	-	51,434	162,465	-	213,899	15,612	31,680	47,292
1572-00	HARMONY/PRESTON/FOUNTAIN ISD-2198	-	96,560	305,005	71,280	472,846	29,309	(23,760)	5,548
1574-00	HASTINGS ISD-200	-	456,600	1,442,260	201,961	2,100,821	138,590	(67,320)	71,269
1576-00	HAWLEY ISD-150	-	94,619	298,874	41,580	435,074	28,719	(13,860)	14,859
1578-00	HAYFIELD ISD-203	-	56,286	177,792	-	234,078	17,084	3,960	21,044
1582-00	BUFFALO LAKE-HECTOR ISD-2159	-	51,919	163,998	106,920	322,838	15,759	(35,640)	(19,881)
1586-00	HENDRICKS ISD-402	-	22,806	72,036	-	94,842	6,922	5,940	12,862
1591-00	INTERMEDIATE DISTRICT-287	-	1,147,079	3,623,277	1,401,846	6,172,202	348,168	(467,282)	(119,114)
1594-00	HENNING ISD-545	-	51,434	162,465	-	213,899	15,612	-	15,612
1598-00	HERMAN ISD-264	-	15,527	49,046	17,820	82,393	4,713	(5,940)	(1,227)
1600-00	HERMANTOWN ISD-700	-	256,200	809,260	-	1,065,460	77,763	43,560	121,323
1602-00	HERON LAKE-OKABENA ISD-330	-	40,759	128,746	-	169,505	12,371	11,880	24,251
1604-00	HIAWATHA VALLEY ISD-6013	-	56,286	177,792	-	234,078	17,084	41,580	58,665
1606-00	HIBBING ISD-701	-	291,137	919,613	-	1,210,750	88,367	47,520	135,888
1608-00	HILL CITY ISD-2	-	36,392	114,952	95,040	246,384	11,046	(31,680)	(20,634)
1612-00	HILLS BEAVER CREEK ISD-671	-	50,464	159,400	-	209,863	15,317	5,940	21,257
1614-20	HINCKLEY/FINLAYSON ISD-2165	-	166,918	527,245	-	694,163	50,664	41,580	92,244

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1622-00	HOLDINGFORD ISD-738	\$ 2,249,289	\$ 1,565,729	\$ 2,769,900	\$ 575,252	\$ 39,070	\$ -	\$ -	\$ -	\$ 39,070
1632-10	HOPKINS ISD-270	20,877,207	15,332,957	27,125,232	5,633,362	382,610	-	-	629,643	1,012,253
1634-00	HOUSTON ISD-294	1,441,446	967,397	1,711,402	355,424	24,140	-	-	-	24,140
1636-00	HOWARD LAKE-WAVERLY-WINSTED ISD - 2687	2,455,210	1,890,058	3,343,665	694,412	47,164	-	-	166,321	213,484
1648-00	HUTCHINSON ISD-423	6,233,066	4,154,773	7,350,127	1,526,473	103,676	-	-	-	103,676
1649-00	INTERNATIONAL FALLS ISD-361	2,653,211	1,873,282	3,313,987	688,248	46,745	-	-	-	46,745
1651-00	INVER GROVE HEIGHTS ISD-199	8,030,913	5,642,215	9,981,531	2,072,962	140,793	-	-	-	140,793
1652-00	ISLE ISD-473	1,465,206	967,397	1,711,402	355,424	24,140	-	-	-	24,140
1656-00	IVANHOE ISD-403	174,241	123,022	217,635	45,198	3,070	-	-	-	3,070
1658-00	JACKSON COUNTY CENTRAL ISD-2895	2,328,490	1,554,545	2,750,115	571,143	38,791	-	-	-	38,791
1662-00	JANESVILLE/WALDORF/PEMBERTON ISD-2835	1,267,205	950,621	1,681,725	349,260	23,721	-	-	59,400	83,122
1668-00	JORDAN ISD-717	3,421,454	2,432,471	4,303,237	893,695	60,699	-	-	17,820	78,519
1678-00	TRI-COUNTY SCHOOLS ISD-2358	720,723	464,127	821,077	170,521	11,582	-	-	-	11,582
1680-00	KASSON-MANTORVILLE ISD-204	4,585,699	3,304,806	5,846,467	1,214,193	82,466	-	-	71,280	153,747
1682-00	KELLIHER ISD-36	1,433,526	1,084,826	1,919,145	398,568	27,070	-	-	77,220	104,291
1690-00	KENYON-WANAMINGO ISD-2172	1,433,526	1,056,867	1,869,682	388,295	26,372	-	-	47,520	73,893
1692-00	KERKHOVEN-MURDOCK-SUNBURG ISD-775	1,275,125	1,073,643	1,899,360	394,459	26,791	-	-	184,141	210,932
1696-00	KIMBALL ISD-739	1,386,006	1,090,418	1,929,037	400,622	27,210	-	-	118,800	146,010
1700-00	LITTLEFORK- BIG FALLS ISD-362	879,124	570,373	1,009,035	209,556	14,233	-	-	-	14,233
1702-00	SOUTH KOOCHICING COUNTY ISD-363	1,164,245	654,251	1,157,422	240,373	16,326	-	-	-	16,326
1704-00	LA CRESCENT ISD-300	1,861,208	1,291,726	2,285,167	474,583	32,233	-	-	-	32,233
1708-00	LAKE COUNTY ISD-381	3,096,733	2,197,612	3,887,752	807,407	54,838	-	-	11,880	66,718
1710-00	LAKE BENTON ISD-404	253,441	167,757	296,775	61,634	4,186	-	-	-	4,186
1714-00	LAKE CITY ISD-813	1,766,167	1,196,664	2,116,995	439,657	29,861	-	-	-	29,861
1716-00	LAKE CRYSTAL WELLCOME MEMORIAL	2,051,289	1,314,094	2,324,737	482,801	32,791	-	-	-	32,791
1725-00	LAKE PARK-AUDUBON ISD-2889	1,718,647	1,084,826	1,919,145	398,568	27,070	-	-	-	27,070
1727-00	LAKE OF THE WOODS ISD-390	1,496,886	1,096,010	1,938,930	402,677	27,349	-	-	41,580	68,929
1730-00	LAKEVILLE ISD-194	25,938,108	18,548,293	32,813,419	6,814,684	462,844	-	-	249,481	712,325
1734-00	RED ROCK CENTRAL ISD-2884	847,444	570,373	1,009,035	209,556	14,233	-	-	-	14,233
1736-00	LANCASTER ISD-356	522,722	391,432	692,475	143,813	9,768	-	-	23,760	33,528
1740-01	LANESBORO ISD-229	1,235,525	827,599	1,464,090	304,062	20,651	-	-	-	20,651
1742-00	LAPORTE ISD-306	879,124	587,148	1,038,712	215,720	14,651	-	-	-	14,651
1746-00	LEROY-OSTRANDER ISD-499	823,683	559,189	989,250	205,447	13,954	-	-	-	13,954
1748-00	HENDERSON-LE SUEUR ISD-2397	1,718,647	1,241,399	2,196,135	456,093	30,977	-	-	29,700	60,677
1754-00	LESTER PRAIRIE ISD-424	498,962	357,881	633,120	131,486	8,930	-	-	5,940	14,870
1756-00	LEWISTON ISD-857	1,528,566	928,253	1,642,155	341,042	23,163	-	-	-	23,163
1762-00	CHISAGO LAKES ISD-2144	6,961,709	5,138,945	9,091,207	1,888,060	128,235	-	-	237,601	365,835
1764-00	LITCHFIELD ISD-465	3,682,815	2,589,044	4,580,227	951,221	64,606	-	-	-	64,606
1768-00	LITTLE FALLS COMMUNITY SCHOOLS	5,393,542	3,556,441	6,291,629	1,306,644	88,746	-	-	-	88,746
1770-01	LONG PRAIRIE/GREY EAGLE ISD-2753	2,581,931	1,828,547	3,234,847	671,812	45,629	-	-	5,940	51,569
1776-00	LYLE ISD-497	641,523	441,759	781,507	162,303	11,023	-	-	-	11,023
1778-00	LYND ISD-415	308,881	218,084	385,807	80,124	5,442	-	-	-	5,442
1780-00	CANTON-MABEL ISD-238	443,522	318,738	563,872	117,105	7,954	-	-	5,940	13,894
1782-00	MADELIA ISD-837	1,362,246	861,151	1,523,445	316,389	21,489	-	-	-	21,489
1785-00	LAC QUI PARLE ISD-2853	2,368,090	1,767,037	3,126,030	649,213	44,094	-	-	100,980	145,074

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1622-00	HOLDINGFORD ISD-738	\$ -	\$ 135,864	\$ 429,153	\$ 23,760	\$ 588,777	\$ 41,238	\$ (7,920)	\$ 33,318
1632-10	HOPKINS ISD-270	-	1,330,495	4,202,633	-	5,533,128	403,839	209,881	613,720
1634-00	HOUSTON ISD-294	-	83,944	265,155	53,460	402,560	25,479	(17,820)	7,659
1636-00	HOWARD LAKE-WAVERLY-WINSTED ISD - 2687	-	164,007	518,049	-	682,056	49,780	55,440	105,221
1648-00	HUTCHINSON ISD-423	-	360,524	1,138,788	261,361	1,760,673	109,428	(87,120)	22,308
1649-00	INTERNATIONAL FALLS ISD-361	-	162,551	513,451	-	676,002	49,338	-	49,338
1651-00	INVER GROVE HEIGHTS ISD-199	-	489,595	1,546,483	29,700	2,065,778	148,605	(9,900)	138,704
1652-00	ISLE ISD-473	-	83,944	265,155	71,280	420,380	25,479	(23,760)	1,719
1656-00	IVANHOE ISD-403	-	10,675	33,719	-	44,394	3,240	-	3,240
1658-00	JACKSON COUNTY CENTRAL ISD-2895	-	134,893	426,088	95,040	656,021	40,944	(31,680)	9,263
1662-00	JANESVILLE/WALDORF/PEMBERTON ISD-2835	-	82,489	260,557	-	343,046	25,037	19,800	44,838
1668-00	JORDAN ISD-717	-	211,074	666,720	-	877,794	64,066	5,940	70,006
1678-00	TRI-COUNTY SCHOOLS ISD-2358	-	40,274	127,213	47,520	215,007	12,224	(15,840)	(3,616)
1680-00	KASSON-MANTORVILLE ISD-204	-	286,770	905,819	-	1,192,589	87,042	23,760	110,802
1682-00	KELLIHER ISD-36	-	94,134	297,342	-	391,476	28,572	25,740	54,312
1690-00	KENYON-WANAMINGO ISD-2172	-	91,708	289,678	-	381,386	27,836	15,840	43,676
1692-00	KERKHOVEN-MURDOCK-SUNBURG ISD-775	-	93,164	294,276	-	387,440	28,278	61,380	89,658
1696-00	KIMBALL ISD-739	-	94,619	298,874	-	393,494	28,719	39,600	68,320
1700-00	LITTLEFORK- BIG FALLS ISD-362	-	49,493	156,334	53,460	259,288	15,022	(17,820)	(2,798)
1702-00	SOUTH KOOCHICHING COUNTY ISD-363	-	56,772	179,325	178,201	414,297	17,232	(59,400)	(42,169)
1704-00	LA CRESCENT ISD-300	-	112,088	354,051	23,760	489,899	34,021	(7,920)	26,101
1708-00	LAKE COUNTY ISD-381	-	190,695	602,347	-	793,041	57,881	3,960	61,841
1710-00	LAKE BENTON ISD-404	-	14,557	45,981	11,880	72,418	4,418	(3,960)	458
1714-00	LAKE CITY ISD-813	-	103,839	327,995	53,460	485,294	31,518	(17,820)	13,698
1716-00	LAKE CRYSTAL WELLCOME MEMORIAL	-	114,029	360,182	142,561	616,771	34,611	(47,520)	(12,910)
1725-00	LAKE PARK-AUDUBON ISD-2889	-	94,134	297,342	136,621	528,096	28,572	(45,540)	(16,968)
1727-00	LAKE OF THE WOODS ISD-390	-	95,105	300,407	-	395,512	28,867	13,860	42,727
1730-00	LAKEVILLE ISD-194	-	1,609,501	5,083,929	-	6,693,431	488,524	83,160	571,685
1734-00	RED ROCK CENTRAL ISD-2884	-	49,493	156,334	29,700	235,528	15,022	(9,900)	5,122
1736-00	LANCASTER ISD-356	-	33,966	107,288	-	141,254	10,310	7,920	18,230
1740-01	LANESBORO ISD-229	-	71,814	226,838	47,520	346,172	21,797	(15,840)	5,957
1742-00	LAPORTE ISD-306	-	50,949	160,932	35,640	247,521	15,464	(11,880)	3,584
1746-00	LEROY-OSTRANDER ISD-499	-	48,523	153,269	23,760	225,552	14,728	(7,920)	6,808
1748-00	HENDERSON-LE SUEUR ISD-2397	-	107,721	340,257	-	447,978	32,696	9,900	42,596
1754-00	LESTER PRAIRIE ISD-424	-	31,055	98,092	-	129,147	9,426	1,980	11,406
1756-00	LEWISTON ISD-857	-	80,548	254,426	160,381	495,355	24,448	(53,460)	(29,012)
1762-00	CHISAGO LAKES ISD-2144	-	445,925	1,408,541	-	1,854,466	135,349	79,200	214,550
1764-00	LITCHFIELD ISD-465	-	224,661	709,635	11,880	946,176	68,190	(3,960)	64,230
1768-00	LITTLE FALLS COMMUNITY SCHOOLS	-	308,605	974,790	267,301	1,550,696	93,669	(89,100)	4,569
1770-01	LONG PRAIRIE/GREY EAGLE ISD-2753	-	158,670	501,189	-	659,859	48,160	1,980	50,140
1776-00	LYLE ISD-497	-	38,333	121,082	11,880	171,295	11,635	(3,960)	7,675
1778-00	LYND ISD-415	-	18,924	59,775	-	78,699	5,744	-	5,744
1780-00	CANTON-MABEL ISD-238	-	27,658	87,363	-	115,021	8,395	1,980	10,375
1782-00	MADELIA ISD-837	-	74,725	236,034	106,920	417,680	22,681	(35,640)	(12,959)
1785-00	LAC QUI PARLE ISD-2853	-	153,332	484,330	-	637,662	46,540	33,660	80,200

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1788-00	MAHNOMEN ISD-432	\$ 1,599,847	\$ 1,000,948	\$ 1,770,757	\$ 367,750	\$ 24,977	\$ -	\$ -	\$ -	\$ 24,977
1792-00	MAHTOMEDI ISD-832	4,926,261	3,668,279	6,489,479	1,347,734	91,536	-	-	201,961	293,497
1796-00	MANKATO ISD-77	16,861,750	11,619,943	20,556,613	4,269,193	289,958	-	-	-	289,958
1798-00	MAPLE LAKE ISD-881	1,821,608	1,241,399	2,196,135	456,093	30,977	-	-	-	30,977
1800-00	MAPLE RIVER SCHOOLS ISD-2135	2,185,929	1,576,912	2,789,685	579,361	39,349	-	-	35,640	74,990
1804-00	MARSHALL ISD-413	5,599,463	3,880,770	6,865,394	1,425,804	96,839	-	-	-	96,839
1814-00	MAZEPPA-ZUMBROTA ISD-2805	2,059,209	1,727,893	3,056,782	634,832	43,117	-	-	291,061	334,178
1818-00	MC GREGOR ISD-4	1,782,007	1,235,807	2,186,242	454,038	30,838	-	-	-	30,838
1820-00	WIN-E-MAC ISD-2609	1,045,444	771,681	1,365,165	283,517	19,256	-	-	35,640	54,896
1826-00	MEDFORD ISD-763	974,164	822,008	1,454,197	302,007	20,512	-	-	142,561	163,073
1828-00	MELROSE ISD-740	2,977,932	2,046,631	3,620,655	751,937	51,071	-	-	-	51,071
1832-01	MENAHGA ISD-821	2,534,411	1,811,772	3,205,170	665,649	45,210	-	-	23,760	68,970
1839-00	MID-STATE EDUCATION ISD-6979	974,164	698,986	1,236,562	256,809	17,442	-	-	11,880	29,322
1840-00	MILACA ISD-912	2,819,532	1,884,466	3,333,772	692,357	47,024	-	-	-	47,024
1844-00	MILROY ISD-635	102,960	83,878	148,387	30,817	2,093	-	-	11,880	13,973
1845-00	CEDAR-RIVERSIDE COMMUNITY ISD-4004	15,840	-	-	-	-	-	-	-	-
1846-00	MINNEAPOLIS SPECIAL ISD-1	187,657,262	124,145,505	219,623,370	45,611,333	3,097,861	-	-	-	3,097,861
1847-00	CYBER VILLAGE ACADEMY ISD-4025	388,082	313,146	553,980	115,050	7,814	-	-	41,580	49,394
1850-00	MINNETOTA ISD-414	1,037,524	749,313	1,325,595	275,299	18,698	-	-	17,820	36,518
1851-00	MINNESOTA TRANSITIONS ISD-4017	3,270,974	2,382,144	4,214,205	875,205	59,443	-	-	77,220	136,663
1852-00	ATHLOS LEADERSHIP ACADEMY	1,140,485	838,783	1,483,875	308,171	20,931	-	-	35,640	56,571
1855-30	MINNETONKA ISD-276	25,787,627	19,023,603	33,654,282	6,989,314	474,705	-	-	867,244	1,341,948
1856-00	JENNINGS EXPERIENTIAL HIGH SCHOOL	166,321	111,838	197,850	41,089	2,791	-	-	-	2,791
1860-00	MONTEVIDEO ISD-129	3,857,056	2,695,290	4,768,185	990,256	67,257	-	-	-	67,257
1864-00	MONTICELLO ISD-882	9,622,840	6,743,817	11,930,354	2,477,693	168,282	-	-	-	168,282
1868-00	MOORHEAD ISD-152	16,576,629	12,061,702	21,338,120	4,431,496	300,981	-	-	380,162	681,143
1870-00	MOOSE LAKE ISD-97	1,441,446	900,294	1,592,692	330,770	22,465	-	-	-	22,465
1872-00	MORA ISD-332	3,777,856	2,656,147	4,698,937	975,874	66,280	-	-	-	66,280
1876-00	CEDAR MOUNTAIN ISD-2754	1,433,526	989,764	1,750,972	363,642	24,698	-	-	-	24,698
1878-00	MORRIS AREA PUBLIC SCHOOLS	2,423,530	1,744,669	3,086,460	640,995	43,536	-	-	35,640	79,176
1886-00	WESTONKA ISD - 277	5,797,464	4,221,875	7,468,837	1,551,126	105,350	-	-	136,621	241,971
1887-01	MOUNDS VIEW ISD-621	25,803,468	17,027,299	30,122,659	6,255,867	424,890	-	-	-	424,890
1888-00	MOUNTAIN LAKE ISD-173	1,298,885	1,023,316	1,810,327	375,968	25,535	-	-	112,860	138,396
1890-00	BUHL-MOUNTAIN IRON ISD-712	1,401,846	978,580	1,731,187	359,533	24,419	-	-	-	24,419
1894-00	NASHWAWUK-KEEWATIN ISD-319	1,053,364	687,802	1,216,777	252,700	17,163	-	-	-	17,163
1900-00	NETT LAKE ISD-707	388,082	262,819	464,947	96,560	6,558	-	-	-	6,558
1902-00	NEVIS ISD-308	1,314,725	872,335	1,543,230	320,498	21,768	-	-	-	21,768
1908-00	NEW LONDON-SPICER ISD-345	2,740,331	2,141,693	3,788,827	786,863	53,443	-	-	219,781	273,224
1910-20	NEW PRAGUE ISD-721	8,894,197	6,005,688	10,624,544	2,206,503	149,863	-	-	-	149,863
1912-00	NEW RICHLAND-HARTLAND-ELLENDALÉ-GENEVA	1,726,567	1,202,256	2,126,887	441,711	30,000	-	-	-	30,000
1913-00	NEW ULM ISD-88	4,894,580	3,411,052	6,034,424	1,253,228	85,118	-	-	-	85,118
1914-00	NEW YORK MILLS ISD-553	1,774,087	1,297,318	2,295,060	476,638	32,373	-	-	47,520	79,893
1918-00	MARSHALL COUNTY CENTRAL ISD-441	902,884	671,027	1,187,100	246,537	16,744	-	-	35,640	52,385
1922-00	NICOLLET ISD-507	990,004	754,905	1,335,487	277,354	18,837	-	-	59,400	78,238
1928-10	NORTH BRANCH ISD-138	5,338,102	3,936,689	6,964,319	1,446,348	98,234	-	-	178,201	276,435

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1788-00	MAHNOMEN ISD-432	\$ -	\$ 86,856	\$ 274,351	\$ 136,621	\$ 497,828	\$ 26,363	\$ (45,540)	\$ (19,177)
1792-00	MAHTOMEDI ISD-832	-	318,310	1,005,444	-	1,323,754	96,615	67,320	163,935
1796-00	MANKATO ISD-77	-	1,008,304	3,184,928	302,941	4,496,173	306,046	(100,980)	205,065
1798-00	MAPLE LAKE ISD-881	-	107,721	340,257	47,520	495,498	32,696	(15,840)	16,856
1800-00	MAPLE RIVER SCHOOLS ISD-2135	-	136,834	432,218	-	569,053	41,533	11,880	53,413
1804-00	MARSHALL ISD-413	-	336,748	1,063,686	77,220	1,477,655	102,212	(25,740)	76,472
1814-00	MAZEPPA-ZUMBROTA ISD-2805	-	149,935	473,601	-	623,536	45,509	97,020	142,530
1818-00	MC GREGOR ISD-4	-	107,235	338,724	23,760	469,720	32,549	(7,920)	24,629
1820-00	WIN-E-MAC ISD-2609	-	66,961	211,511	-	278,473	20,325	11,880	32,205
1826-00	MEDFORD ISD-763	-	71,329	225,305	-	296,634	21,650	47,520	69,170
1828-00	MELROSE ISD-740	-	177,593	560,964	59,400	797,958	53,904	(19,800)	34,104
1832-01	MENAHGA ISD-821	-	157,214	496,591	-	653,805	47,718	7,920	55,638
1839-00	MID-STATE EDUCATION ISD-6979	-	60,654	191,586	-	252,240	18,410	3,960	22,370
1840-00	MILACA ISD-912	-	163,522	516,516	112,860	792,899	49,633	(37,620)	12,013
1844-00	MILROY ISD-635	-	7,278	22,990	-	30,269	2,209	3,960	6,169
1845-00	CEDAR-RIVERSIDE COMMUNITY ISD-4004	-	-	-	11,880	11,880	-	(3,960)	(3,960)
1846-00	MINNEAPOLIS SPECIAL ISD-1	-	10,772,547	34,027,228	8,868,457	53,668,232	3,269,741	(2,956,152)	313,589
1847-00	CYBER VILLAGE ACADEMY ISD-4025	-	27,173	85,831	-	113,003	8,248	13,860	22,108
1850-00	MINNEOTA ISD-414	-	65,021	205,380	-	270,401	19,735	5,940	25,675
1851-00	MINNESOTA TRANSITIONS ISD-4017	-	206,707	652,926	-	859,633	62,741	25,740	88,481
1852-00	ATHLOS LEADERSHIP ACADEMY	-	72,784	229,903	-	302,688	22,092	11,880	33,972
1855-30	MINNETONKA ISD-276	-	1,650,746	5,214,208	-	6,864,954	501,043	289,081	790,124
1856-00	JENNINGS EXPERIENTIAL HIGH SCHOOL	-	9,705	30,654	5,940	46,298	2,946	(1,980)	966
1860-00	MONTEVIDEO ISD-129	-	233,880	738,756	29,700	1,002,336	70,988	(9,900)	61,088
1864-00	MONTECELLO ISD-882	-	585,185	1,848,423	53,460	2,487,068	177,618	(17,820)	159,798
1868-00	MOORHEAD ISD-152	-	1,046,637	3,306,010	-	4,352,647	317,681	126,721	444,401
1870-00	MOOSE LAKE ISD-97	-	78,122	246,763	124,741	449,625	23,712	(41,580)	(17,868)
1872-00	MORA ISD-332	-	230,483	728,027	11,880	970,391	69,958	(3,960)	65,998
1876-00	CEDAR MOUNTAIN ISD-2754	-	85,885	271,286	23,760	380,931	26,068	(7,920)	18,148
1878-00	MORRIS AREA PUBLIC SCHOOLS	-	151,391	478,199	-	629,590	45,951	11,880	57,831
1886-00	WESTONKA ISD - 277	-	366,347	1,157,180	-	1,523,527	111,196	45,540	156,736
1887-01	MOUNDS VIEW ISD-621	-	1,477,519	4,667,038	1,265,225	7,409,783	448,465	(421,742)	26,723
1888-00	MOUNTAIN LAKE ISD-173	-	88,797	280,482	-	369,279	26,952	37,620	64,572
1890-00	BUHL-MOUNTAIN IRON ISD-712	-	84,915	268,221	11,880	365,016	25,774	(3,960)	21,814
1894-00	NASHWAWUK-KEEWATIN ISD-319	-	59,683	188,521	59,400	307,604	18,115	(19,800)	(1,685)
1900-00	NETT LAKE ISD-707	-	22,806	72,036	11,880	106,722	6,922	(3,960)	2,962
1902-00	NEVIS ISD-308	-	75,696	239,099	59,400	374,195	22,976	(19,800)	3,175
1908-00	NEW LONDON-SPICER ISD-345	-	185,842	587,020	-	772,862	56,408	73,260	129,668
1910-20	NEW PRAGUE ISD-721	-	521,135	1,646,108	291,061	2,458,304	158,178	(97,020)	61,157
1912-00	NEW RICHLAND-HARTLAND-ELLENDALÉ-GENEVA	-	104,324	329,528	17,820	451,672	31,665	(5,940)	25,725
1913-00	NEW ULM ISD-88	-	295,989	934,940	47,520	1,278,450	89,840	(15,840)	74,000
1914-00	NEW YORK MILLS ISD-553	-	112,573	355,584	-	468,157	34,169	15,840	50,009
1918-00	MARSHALL COUNTY CENTRAL ISD-441	-	58,227	183,923	-	242,150	17,673	11,880	29,554
1922-00	NICOLLET ISD-507	-	65,506	206,913	-	272,419	19,883	19,800	39,683
1928-10	NORTH BRANCH ISD-138	-	341,601	1,079,013	-	1,420,614	103,684	59,400	163,083

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
1930-01	NORTH ST PAUL-MAPLEWOOD ISD-622	\$ 29,771,404	\$ 21,109,377	\$ 37,344,184	\$ 7,755,632	\$ 526,752	\$ -	\$ -	\$ 95,040	\$ 621,793
1931-01	EAST METRO INTEGRATION DISTRICT 6067	205,921	72,695	128,602	26,708	1,814	-	-	-	1,814
1932-00	NORTHFIELD ISD-659	9,971,322	6,799,736	12,029,279	2,498,238	169,677	-	-	-	169,677
1934-00	NORWOOD ISD-108	1,108,805	782,864	1,384,950	287,626	19,535	-	-	-	19,535
1935-00	CANNON VALLEY SPECIAL ED COOP	1,100,885	849,967	1,503,660	312,280	21,210	-	-	77,220	98,430
1940-00	OGILVIE ISD-333	1,623,607	1,096,010	1,938,930	402,677	27,349	-	-	-	27,349
1968-00	ONAMIA ISD-480	2,637,371	1,649,607	2,918,287	606,069	41,163	-	-	-	41,163
1976-00	ORONO ISD - 278	6,953,789	4,523,837	8,003,032	1,662,068	112,885	-	-	-	112,885
1980-00	ORTONVILLE ISD-2903	1,393,926	1,101,602	1,948,822	404,731	27,489	-	-	124,741	152,229
1982-00	OSAKIS ISD-213	1,552,326	1,129,561	1,998,285	415,003	28,186	-	-	35,640	63,827
1986-00	OSSEO ISD-279	56,525,276	37,879,449	67,011,788	13,916,993	945,224	-	-	-	945,224
1989-00	OWATONNA ISD-761	9,076,358	6,458,631	11,425,836	2,372,915	161,165	-	-	53,460	214,625
1992-00	PARK RAPIDS ISD-309	3,524,415	2,499,574	4,421,947	918,349	62,373	-	-	11,880	74,253
1994-00	PARKERS PRAIRIE ISD-547	1,401,846	978,580	1,731,187	359,533	24,419	-	-	-	24,419
1996-00	PAYNESVILLE ISD-741	1,742,407	1,045,683	1,849,897	384,186	26,093	-	-	-	26,093
1998-00	PELICAN RAPID ISD-548	1,829,528	1,241,399	2,196,135	456,093	30,977	-	-	-	30,977
2006-01	PEQUOT LAKES ISD-186	3,564,015	2,577,860	4,560,442	947,112	64,327	-	-	65,340	129,667
2008-00	PERHAM ISD-549	3,065,053	2,130,509	3,769,042	782,754	53,164	-	-	-	53,164
2014-00	PIERZ ISD-484	2,502,730	1,739,077	3,076,567	638,941	43,396	-	-	-	43,396
2016-00	PILLAGER ISD-116	411,842	285,186	504,517	104,778	7,116	-	-	-	7,116
2023-00	PINE CITY ISD-578	2,843,292	2,068,999	3,660,225	760,155	51,629	-	-	65,340	116,969
2026-00	PINE ISLAND ISD-255	2,494,810	1,979,528	3,501,945	727,283	49,396	-	-	231,661	281,057
2028-00	BACKUS-PINE RIVER ISD-2174	2,003,768	1,397,972	2,473,125	513,618	34,884	-	-	-	34,884
2034-00	PIPESTONE-JASPER ISD-2689	1,639,447	1,168,705	2,067,532	429,385	29,163	-	-	11,880	41,043
2056-00	PRINCETON ISD-477	6,605,308	4,803,432	8,497,657	1,764,791	119,862	-	-	148,501	268,363
2057-00	PRINSBURG-COMMON ISD-815	95,040	61,511	108,817	22,599	1,535	-	-	-	1,535
2058-20	PRIOR LAKE ISD-719	16,014,307	11,217,327	19,844,353	4,121,271	279,911	-	-	-	279,911
2060-00	PROCTOR ISD-704	4,451,059	3,137,049	5,549,692	1,152,559	78,280	-	-	-	78,280
2068-00	RANDOLPH ISD-195	1,734,487	1,174,296	2,077,425	431,439	29,303	-	-	-	29,303
2076-00	RED LAKE ISD-38	8,022,993	5,854,707	10,357,446	2,151,032	146,095	-	-	201,961	348,056
2078-00	RED LAKE FALLS ISD-630	918,724	648,659	1,147,530	238,319	16,186	-	-	-	16,186
2080-00	RED WING ISD - 256	5,742,024	4,372,856	7,735,934	1,606,597	109,118	-	-	338,581	447,699
2084-01	REDWOOD FALLS ISD-2897	2,296,810	1,554,545	2,750,115	571,143	38,791	-	-	-	38,791
2086-00	NORTHLAND COMMUNITY SCHOOLS ISD-118	1,362,246	928,253	1,642,155	341,042	23,163	-	-	-	23,163
2088-00	RENVILLE COUNTY WEST DIST. 2890	1,275,125	822,008	1,454,197	302,007	20,512	-	-	-	20,512
2090-00	RICHFIELD ISD-280	11,262,287	7,862,195	13,908,854	2,888,588	196,189	-	-	-	196,189
2096-01	ROBBINSDALE ISD-281	30,373,327	21,204,439	37,512,356	7,790,558	529,124	-	-	-	529,124
2097-00	ROCHESTER ISD-535	37,216,235	28,434,750	50,303,357	10,446,990	709,546	-	-	2,292,850	3,002,395
2098-00	LIVERNE ISD-2184	2,684,891	1,800,588	3,185,385	661,540	44,931	-	-	-	44,931
2102-00	ROCKFORD ISD-883	3,342,254	2,449,247	4,332,915	899,859	61,117	-	-	95,040	156,158
2118-01	ROSEAU ISD-682	2,756,171	1,884,466	3,333,772	692,357	47,024	-	-	-	47,024
2120-00	ROSEMOUNT ISD- 196	63,684,985	44,030,526	77,893,537	16,176,913	1,098,714	-	-	-	1,098,714
2121-20	ROSEVILLE ISD-623	18,865,519	12,520,237	22,149,305	4,599,963	312,423	-	-	-	312,423
2124-00	ROTHSAY ISD-850	673,203	458,535	811,185	168,467	11,442	-	-	-	11,442
2125-00	THE JOURNEY SCHOOL	641,523	754,905	1,335,487	277,354	18,837	-	-	320,761	339,599

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
1930-01	NORTH ST PAUL-MAPLEWOOD ISD-622	\$ -	\$ 1,831,736	\$ 5,785,901	\$ -	\$ 7,617,637	\$ 555,978	\$ 31,680	\$ 587,658
1931-01	EAST METRO INTEGRATION DISTRICT 6067	-	6,308	19,925	77,220	103,453	1,915	(25,740)	(23,825)
1932-00	NORTHFIELD ISD-659	-	590,037	1,863,750	255,421	2,709,208	179,091	(85,140)	93,951
1934-00	NORWOOD ISD-108	-	67,932	214,576	-	282,508	20,619	-	20,619
1935-00	CANNON VALLEY SPECIAL ED COOP	-	73,755	232,969	-	306,723	22,386	25,740	48,127
1940-00	OGILVIE ISD-333	-	95,105	300,407	53,460	448,972	28,867	(17,820)	11,047
1968-00	ONAMIA ISD-480	-	143,142	452,143	225,721	821,006	43,447	(75,240)	(31,793)
1976-00	ORONO ISD - 278	-	392,549	1,239,945	409,862	2,042,357	119,149	(136,621)	(17,472)
1980-00	ORTONVILLE ISD-2903	-	95,590	301,940	-	397,530	29,014	41,580	70,594
1982-00	OSAKIS ISD-213	-	98,016	309,603	-	407,619	29,750	11,880	41,630
1986-00	OSSEO ISD-279	-	3,286,934	10,382,435	2,156,229	15,825,599	997,668	(718,743)	278,925
1989-00	OWATONNA ISD-761	-	560,438	1,770,256	-	2,330,694	170,107	17,820	187,927
1992-00	PARK RAPIDS ISD-309	-	216,897	685,112	-	902,009	65,834	3,960	69,794
1994-00	PARKERS PRAIRIE ISD-547	-	84,915	268,221	11,880	365,016	25,774	(3,960)	21,814
1996-00	PAYNESVILLE ISD-741	-	90,738	286,613	196,021	573,371	27,541	(65,340)	(37,799)
1998-00	PELICAN RAPID ISD-548	-	107,721	340,257	53,460	501,438	32,696	(17,820)	14,876
2006-01	PEQUOT LAKES ISD-186	-	223,690	706,570	-	930,260	67,896	21,780	89,676
2008-00	PERHAM ISD-549	-	184,872	583,955	35,640	804,467	56,113	(11,880)	44,233
2014-00	PIERZ ISD-484	-	150,906	476,666	29,700	657,272	45,804	(9,900)	35,904
2016-00	PILLAGER ISD-116	-	24,747	78,167	5,940	108,854	7,511	(1,980)	5,531
2023-00	PINE CITY ISD-578	-	179,534	567,095	-	746,629	54,493	21,780	76,273
2026-00	PINE ISLAND ISD-255	-	171,771	542,572	-	714,343	52,137	77,220	129,357
2028-00	BACKUS-PINE RIVER ISD-2174	-	121,307	383,172	17,820	522,299	36,820	(5,940)	30,880
2034-00	PIPESTONE-JASPER ISD-2689	-	101,413	320,332	-	421,745	30,781	3,960	34,741
2056-00	PRINCETON ISD-477	-	416,811	1,316,580	-	1,733,391	126,513	49,500	176,013
2057-00	PRINSBURG-COMMON ISD-815	-	5,338	16,860	5,940	28,137	1,620	(1,980)	(360)
2058-20	PRIOR LAKE ISD-719	-	973,367	3,074,574	95,040	4,142,982	295,442	(31,680)	263,762
2060-00	PROCTOR ISD-704	-	272,213	859,839	5,940	1,137,991	82,624	(1,980)	80,644
2068-00	RANDOLPH ISD-195	-	101,898	321,865	53,460	477,223	30,929	(17,820)	13,109
2076-00	RED LAKE ISD-38	-	508,034	1,604,725	-	2,112,759	154,201	67,320	221,521
2078-00	RED LAKE FALLS ISD-630	-	56,286	177,792	-	234,078	17,084	-	17,084
2080-00	RED WING ISD - 256	-	379,448	1,198,563	-	1,578,011	115,172	112,860	228,033
2084-01	REDWOOD FALLS ISD-2897	-	134,893	426,088	71,280	632,261	40,944	(23,760)	17,183
2086-00	NORTHLAND COMMUNITY SCHOOLS ISD-118	-	80,548	254,426	35,640	370,614	24,448	(11,880)	12,568
2088-00	RENVILLE COUNTY WEST DIST. 2890	-	71,329	225,305	83,160	379,794	21,650	(27,720)	(6,070)
2090-00	RICHFIELD ISD-280	-	682,231	2,154,961	95,040	2,932,232	207,074	(31,680)	175,394
2096-01	ROBBINSDALE ISD-281	-	1,839,985	5,811,957	255,421	7,907,362	558,482	(85,140)	473,342
2097-00	ROCHESTER ISD-535	-	2,467,384	7,793,724	-	10,261,108	748,914	764,283	1,513,197
2098-00	LIVERNE ISD-2184	-	156,243	493,526	100,980	750,750	47,424	(33,660)	13,764
2102-00	ROCKFORD ISD-883	-	212,530	671,318	-	883,848	64,508	31,680	96,188
2118-01	ROSEAU ISD-682	-	163,522	516,516	65,340	745,378	49,633	(21,780)	27,853
2120-00	ROSEMOUNT ISD- 196	-	3,820,685	12,068,393	991,984	16,881,063	1,159,675	(330,661)	829,013
2121-20	ROSEVILLE ISD-623	-	1,086,425	3,431,691	849,424	5,367,540	329,758	(283,141)	46,617
2124-00	ROTHSAY ISD-850	-	39,789	125,680	17,820	183,289	12,077	(5,940)	6,137
2125-00	THE JOURNEY SCHOOL	-	65,506	206,913	-	272,419	19,883	106,920	126,803

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL))	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
2127-00	BULTUM ACADEMY CHARTER SCHOOL	\$ -	\$ 212,492	\$ 375,915	\$ 78,070	\$ 5,302	\$ -	\$ -	\$ 225,721	\$ 231,023
2128-01	ROYALTON ISD-485	2,257,209	1,632,831	2,888,610	599,906	40,745	-	-	41,580	82,325
2129-00	RUM RIVER SPECIAL EDUC COOP	1,536,486	1,140,745	2,018,070	419,112	28,466	-	-	59,400	87,866
2130-01	RUSH CITY ISD-139	2,051,289	1,543,361	2,730,330	567,034	38,512	-	-	100,980	139,493
2131-00	GATEWAY STEM ACADEMY CHARTER SCHOOL	673,203	620,700	1,098,067	228,046	15,489	-	-	154,441	169,929
2132-00	RUSHFORD PETERSON ISD-239	1,069,204	760,497	1,345,380	279,408	18,977	-	-	5,940	24,917
2133-00	MINNESOTA WILDFLOWER MONTESSORI	95,040	61,511	108,817	22,599	1,535	-	-	-	1,535
2134-00	ST CROIX RIVER EDUCATION DISTRICT	586,082	436,167	771,615	160,249	10,884	-	-	23,760	34,644
2135-00	SCITECH ACADEMY	1,211,765	827,599	1,464,090	304,062	20,651	-	-	-	20,651
2142-00	ST ANTHONY ISD-282	3,429,374	2,343,001	4,144,957	860,824	58,466	-	-	-	58,466
2144-00	ST CHARLES ISD-858	1,671,127	1,297,318	2,295,060	476,638	32,373	-	-	124,741	157,113
2146-00	ST CLAIR ISD-75	1,378,086	978,580	1,731,187	359,533	24,419	-	-	5,940	30,359
2148-00	ST CLOUD ISD-742	23,760,099	17,178,280	30,389,757	6,311,338	428,658	-	-	427,682	856,339
2152-00	ST JAMES ISD-840	2,447,290	1,694,342	2,997,427	622,505	42,280	-	-	-	42,280
2153-10	ACHIEVE LANGUAGE ACADEMY	1,172,165	721,354	1,276,132	265,027	18,000	-	-	-	18,000
2155-00	CITY ACADEMY CHARTER SCHOOL ISD-4000	245,521	195,716	346,237	71,907	4,884	-	-	23,760	28,644
2156-00	ST LOUIS COUNTY ISD 2142	6,842,909	5,071,842	8,972,497	1,863,406	126,560	-	-	255,421	381,981
2157-00	COMMUNITY OF PEACE ACADEMY ISD - 4015	1,607,767	1,084,826	1,919,145	398,568	27,070	-	-	-	27,070
2158-00	METRO DEAF SCHOOL INC.	1,441,446	1,084,826	1,919,145	398,568	27,070	-	-	71,280	98,350
2160-20	ST LOUIS PARK ISD-283	14,755,021	9,567,720	16,926,066	3,515,202	238,748	-	-	-	238,748
2161-00	ST MICHAEL-ALBERTVILLE ISD-885	11,048,446	7,750,357	13,711,004	2,847,498	193,398	-	-	-	193,398
2162-01	ST PAUL ISD-625	122,150,669	89,856,048	158,962,566	33,013,311	2,242,220	-	-	3,837,256	6,079,476
2166-00	ST PETER PUBLIC SCHOOLS	4,039,217	2,969,293	5,252,917	1,090,925	74,094	-	-	124,741	198,835
2167-00	ST PAUL CITY SCHOOL ISD 4029	2,122,569	1,940,385	3,432,697	712,902	48,419	-	-	469,262	517,681
2170-00	EAST CENTRAL ISD 2580	1,488,966	995,356	1,760,865	365,696	24,838	-	-	-	24,838
2172-11	SARTELL ISD-748	7,880,433	5,793,196	10,248,629	2,128,433	144,560	-	-	243,541	388,101
2174-00	SAUK CENTRE ISD-743	2,265,129	1,727,893	3,056,782	634,832	43,117	-	-	136,621	179,738
2175-00	WEST CENTRAL EDUCATION DISTRICT	491,042	335,513	593,550	123,268	8,372	-	-	-	8,372
2178-01	SAUK RAPIDS ISD-47	10,185,162	7,040,187	12,454,656	2,586,580	175,677	-	-	-	175,677
2184-00	SEBEKA ISD-820	1,322,646	905,886	1,602,585	332,824	22,605	-	-	-	22,605
2185-00	SEVEN HILLS PREPARATORY ACADEMY	1,623,607	1,224,623	2,166,457	449,929	30,559	-	-	83,160	113,719
2188-00	SHAKOPEE PUBLIC SCHOOLS	12,561,172	9,327,269	16,500,688	3,426,859	232,748	-	-	487,082	719,830
2199-00	NOTRE ECOLE ACADEMY	31,680	11,184	19,785	4,109	279	-	-	-	279
2202-00	MURRAY COUNTY CENTRAL ISD-2169	1,330,566	883,518	1,563,015	324,607	22,047	-	-	-	22,047
2204-00	SLEEPY EYE ISD-84	863,284	581,556	1,028,820	213,665	14,512	-	-	-	14,512
2205-00	SOUTHLAND ISD-500	792,003	542,413	959,572	199,284	13,535	-	-	-	13,535
2206-00	SOUTH ST PAUL SPECIAL ISD-6	7,389,391	5,228,415	9,249,487	1,920,931	130,467	-	-	11,880	142,347
2207-00	SOUTHSIDE FAMILY CHARTER ISD 4162	491,042	274,003	484,732	100,669	6,837	-	-	-	6,837
2213-01	SOUTH WASHINGTON COUNTY ISD-833	37,327,116	26,404,895	46,712,380	9,701,217	658,894	-	-	53,460	712,354
2214-01	NORTHEAST METRO 916 INTERMEDIATE SD	13,432,376	10,535,117	18,637,468	3,870,625	262,888	-	-	1,116,725	1,379,612
2216-00	SPRING GROVE ISD-297	696,963	452,943	801,292	166,412	11,302	-	-	-	11,302
2217-00	SPRING LAKE PARK ISD-16	11,800,849	7,990,808	14,136,381	2,935,840	199,398	-	-	-	199,398
2219-00	SPECTRUM HIGH SCHOOL	1,552,326	1,235,807	2,186,242	454,038	30,838	-	-	148,501	179,338
2220-00	SPRINGFIELD ISD-85	823,683	603,924	1,068,390	221,883	15,070	-	-	23,760	38,830
2221-00	PROGENY ACADEMY	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
2127-00	BULTUM ACADEMY CHARTER SCHOOL	\$ -	\$ 18,439	\$ 58,242	\$ -	\$ 76,681	\$ 5,597	\$ 75,240	\$ 80,837
2128-01	ROYALTON ISD-485	-	141,687	447,545	-	589,232	43,005	13,860	56,866
2129-00	RUM RIVER SPECIAL EDUC COOP	-	98,987	312,669	-	411,655	30,045	19,800	49,845
2130-01	RUSH CITY ISD-139	-	133,923	423,022	-	556,945	40,649	33,660	74,309
2131-00	GATEWAY STEM ACADEMY CHARTER SCHOOL	-	53,860	170,128	-	223,989	16,348	51,480	67,828
2132-00	RUSHFORD PETERSON ISD-239	-	65,991	208,446	-	274,437	20,030	1,980	22,010
2133-00	MINNESOTA WILDFLOWER MONTESSORI	-	5,338	16,860	5,940	28,137	1,620	(1,980)	(360)
2134-00	ST CROIX RIVER EDUCATION DISTRICT	-	37,848	119,550	-	157,398	11,488	7,920	19,408
2135-00	SCITECH ACADEMY	-	71,814	226,838	29,700	328,352	21,797	(9,900)	11,897
2142-00	ST ANTHONY ISD-282	-	203,311	642,197	83,160	928,668	61,710	(27,720)	33,990
2144-00	ST CHARLES ISD-858	-	112,573	355,584	-	468,157	34,169	41,580	75,749
2146-00	ST CLAIR ISD-75	-	84,915	268,221	-	353,135	25,774	1,980	27,754
2148-00	ST CLOUD ISD-742	-	1,490,620	4,708,421	-	6,199,041	452,441	142,561	595,002
2152-00	ST JAMES ISD-840	-	147,024	464,405	35,640	647,069	44,626	(11,880)	32,745
2153-10	ACHIEVE LANGUAGE ACADEMY	-	62,594	197,717	112,860	373,172	18,999	(37,620)	(18,621)
2155-00	CITY ACADEMY CHARTER SCHOOL ISD-4000	-	16,983	53,644	-	70,627	5,155	7,920	13,075
2156-00	ST LOUIS COUNTY ISD 2142	-	440,102	1,390,149	-	1,830,251	133,582	85,140	218,722
2157-00	COMMUNITY OF PEACE ACADEMY ISD - 4015	-	94,134	297,342	53,460	444,936	28,572	(17,820)	10,752
2158-00	METRO DEAF SCHOOL INC.	-	94,134	297,342	-	391,476	28,572	23,760	52,332
2160-20	ST LOUIS PARK ISD-283	-	830,225	2,622,431	902,884	4,355,540	251,994	(300,961)	(48,967)
2161-00	ST MICHAEL-ALBERTVILLE ISD-885	-	672,526	2,124,307	53,460	2,850,293	204,129	(17,820)	186,309
2162-01	ST PAUL ISD-625	-	7,797,129	24,628,780	-	32,425,908	2,366,626	1,279,085	3,645,712
2166-00	ST PETER PUBLIC SCHOOLS	-	257,656	813,858	-	1,071,514	78,205	41,580	119,785
2167-00	ST PAUL CITY SCHOOL ISD 4029	-	168,374	531,843	-	700,217	51,106	156,421	207,526
2170-00	EAST CENTRAL ISD 2580	-	86,371	272,819	59,400	418,589	26,216	(19,800)	6,416
2172-11	SARTELL ISD-748	-	502,696	1,587,866	-	2,090,562	152,581	81,180	233,761
2174-00	SAUK CENTRE ISD-743	-	149,935	473,601	-	623,536	45,509	45,540	91,049
2175-00	WEST CENTRAL EDUCATION DISTRICT	-	29,114	91,961	11,880	132,955	8,837	(3,960)	4,877
2178-01	SAUK RAPIDS ISD-47	-	610,902	1,929,655	160,381	2,700,938	185,424	(53,460)	131,964
2184-00	SEBEKA ISD-820	-	78,607	248,296	29,700	356,603	23,859	(9,900)	13,959
2185-00	SEVEN HILLS PREPARATORY ACADEMY	-	106,265	335,659	-	441,924	32,254	27,720	59,974
2188-00	SHAKOPEE PUBLIC SCHOOLS	-	809,360	2,556,525	-	3,365,886	245,661	162,361	408,022
2199-00	NOTRE ECOLE ACADEMY	-	970	3,065	11,880	15,916	295	(3,960)	(3,665)
2202-00	MURRAY COUNTY CENTRAL ISD-2169	-	76,666	242,165	59,400	378,231	23,270	(19,800)	3,470
2204-00	SLEEPY EYE ISD-84	-	50,464	159,400	29,700	239,563	15,317	(9,900)	5,417
2205-00	SOUTHLAND ISD-500	-	47,067	148,671	17,820	213,558	14,286	(5,940)	8,346
2206-00	SOUTH ST PAUL SPECIAL ISD-6	-	453,688	1,433,064	-	1,886,752	137,706	3,960	141,666
2207-00	SOUTHSIDE FAMILY CHARTER ISD 4162	-	23,776	75,102	77,220	176,098	7,217	(25,740)	(18,523)
2213-01	SOUTH WASHINGTON COUNTY ISD-833	-	2,291,247	7,237,357	-	9,528,604	695,451	17,820	713,272
2214-01	NORTHEAST METRO 916 INTERMEDIATE SD	-	914,170	2,887,586	-	3,801,756	277,474	372,242	649,715
2216-00	SPRING GROVE ISD-297	-	39,303	124,148	41,580	205,031	11,930	(13,860)	(1,930)
2217-00	SPRING LAKE PARK ISD-16	-	693,391	2,190,213	362,342	3,245,945	210,462	(120,781)	89,681
2219-00	SPECTRUM HIGH SCHOOL	-	107,235	338,724	-	445,960	32,549	49,500	82,049
2220-00	SPRINGFIELD ISD-85	-	52,405	165,530	-	217,935	15,906	7,920	23,826
2221-00	PROGENY ACADEMY	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
2224-01	STAPLES/MOTLEY ISD-2170	\$ 2,772,012	\$ 1,901,242	\$ 3,363,450	\$ 698,520	\$ 47,443	\$ -	\$ -	\$ -	\$ 47,443
2232-00	STEPHEN/ARGYLE ISD-2856	855,364	553,597	979,357	203,393	13,814	-	-	-	13,814
2238-00	STEWARTVILLE ISD-534	2,574,011	1,638,423	2,898,502	601,960	40,884	-	-	-	40,884
2240-00	STILLWATER ISD-834	17,218,152	12,218,275	21,615,110	4,489,021	304,888	-	-	65,340	370,229
2242-00	NEW HEIGHTS CHARTER ISD-4003	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093
2257-00	ST PAUL SCHOOL OF NORTHERN LIGHTS	498,962	581,556	1,028,820	213,665	14,512	-	-	243,541	258,053
2258-00	SWANVILLE ISD-486	451,442	335,513	593,550	123,268	8,372	-	-	17,820	26,192
2270-00	THIEF RIVER FALLS ISD-564	4,831,220	3,265,663	5,777,219	1,199,812	81,490	-	-	-	81,490
2280-01	TRACY AREA SCHOOL DIST ISD-2904	1,591,927	1,034,499	1,830,112	380,077	25,814	-	-	-	25,814
2286-00	TRUMAN ISD-458	649,443	469,719	830,970	172,576	11,721	-	-	11,880	23,601
2288-01	TWIN VALLEY/GARY ISD-2215	657,363	452,943	801,292	166,412	11,302	-	-	-	11,302
2289-00	GREAT OAKS ACADEMY	253,441	290,778	514,410	106,833	7,256	-	-	118,800	126,056
2292-00	HITTERDAL-JULEN ISD-914	807,843	531,229	939,787	195,175	13,256	-	-	-	13,256
2294-00	UNDERWOOD ISD-550	1,251,365	855,559	1,513,552	314,334	21,349	-	-	-	21,349
2296-00	UPSALA ISD-487	792,003	592,740	1,048,605	217,774	14,791	-	-	35,640	50,431
2302-00	VERNDALE ISD-818	1,029,604	698,986	1,236,562	256,809	17,442	-	-	-	17,442
2316-00	ROCK RIDGE PUBLIC SCHOOLS	6,462,747	4,372,856	7,735,934	1,606,597	109,118	-	-	-	109,118
2318-00	WABASHA-KELLOGG ISD-811	1,077,124	760,497	1,345,380	279,408	18,977	-	-	-	18,977
2320-00	WABASSO ISD-640	617,763	402,616	712,260	147,922	10,047	-	-	-	10,047
2322-00	WACONIA ISD 110	8,601,156	5,703,726	10,090,349	2,095,561	142,328	-	-	-	142,328
2324-00	WADENA ISD-2155	3,825,376	2,717,658	4,807,755	998,473	67,815	-	-	17,820	85,635
2332-00	AKELEY-HACKENSACK-WALKER ISD 113	2,486,890	1,694,342	2,997,427	622,505	42,280	-	-	-	42,280
2345-00	MODERN MONTESSORI CHARTER SCHOOL	332,641	274,003	484,732	100,669	6,837	-	-	41,580	48,417
2346-00	WARREN ALVARADO OSLO ISD-2176	1,393,926	1,068,051	1,889,467	392,404	26,652	-	-	89,100	115,752
2354-00	WARROAD ISD-690	3,128,413	2,108,142	3,729,472	774,536	52,605	-	-	-	52,605
2356-00	WASECA ISD-829	4,276,818	2,829,495	5,005,604	1,039,563	70,606	-	-	-	70,606
2360-00	WATERTOWN MAYER ISD-111	2,954,172	2,085,774	3,689,902	766,318	52,047	-	-	-	52,047
2362-00	WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143	1,655,287	1,168,705	2,067,532	429,385	29,163	-	-	-	29,163
2366-00	THREE RIVERS MONTESSORI	570,242	346,697	613,335	127,377	8,651	-	-	-	8,651
2368-00	WAUBUN ISD-435	1,726,567	1,420,340	2,512,695	521,836	35,442	-	-	213,841	249,283
2370-20	WAYZATA ISD-284	29,605,083	20,242,635	35,810,846	7,437,189	505,124	-	-	-	505,124
2372-00	MARTIN COUNTY WEST ISD 2448	1,679,047	1,157,521	2,047,747	425,276	28,884	-	-	-	28,884
2374-00	UNITED SOUTH CENTRAL SCHOOLS	1,900,808	1,286,134	2,275,275	472,529	32,094	-	-	-	32,094
2378-00	WEST ST PAUL ISD-197	14,842,142	10,098,950	17,865,853	3,710,376	252,004	-	-	-	252,004
2382-00	WHEATON ISD-803	799,923	553,597	979,357	203,393	13,814	-	-	-	13,814
2384-30	WHITE BEAR LAKE ISD-624	21,487,050	15,293,814	27,055,985	5,618,981	381,634	-	-	130,681	512,314
2394-00	WILLMAR ISD-347	11,689,969	7,856,603	13,898,961	2,886,533	196,049	-	-	-	196,049
2398-00	WILLOW RIVER ISD-577	1,164,245	861,151	1,523,445	316,389	21,489	-	-	41,580	63,069
2401-00	BLUFFVIEW MONTESSORI ISD-4001	641,523	397,024	702,367	145,868	9,907	-	-	-	9,907
2402-00	WINDOM ISD-177	3,136,333	2,197,612	3,887,752	807,407	54,838	-	-	-	54,838
2408-00	WINONA ISD-861	7,405,231	5,144,537	9,101,099	1,890,114	128,374	-	-	-	128,374
2416-01	WORTHINGTON ISD-518	8,561,556	6,576,060	11,633,579	2,416,059	164,096	-	-	564,302	728,398
2418-00	WRENSHALL ISD-100	1,085,045	631,883	1,117,852	232,155	15,768	-	-	-	15,768
2421-00	HORIZON SCIENCE ACADEMY	158,401	178,940	316,560	65,743	4,465	-	-	71,280	75,745
2423-00	KALON PREP ACADEMY	166,321	123,022	217,635	45,198	3,070	-	-	5,940	9,010

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
2224-01	STAPLES/MOTLEY ISD-2170	\$ -	\$ 164,978	\$ 521,114	\$ 59,400	\$ 745,492	\$ 50,075	\$ (19,800)	\$ 30,275
2232-00	STEPHEN/ARGYLE ISD-2856	-	48,038	151,736	53,460	253,234	14,581	(17,820)	(3,239)
2238-00	STEWARTVILLE ISD-534	-	142,172	449,078	190,081	781,330	43,153	(63,360)	(20,208)
2240-00	STILLWATER ISD-834	-	1,060,223	3,348,925	-	4,409,149	321,805	21,780	343,585
2242-00	NEW HEIGHTS CHARTER ISD-4003	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229
2257-00	ST PAUL SCHOOL OF NORTHERN LIGHTS	-	50,464	159,400	-	209,863	15,317	81,180	96,497
2258-00	SWANVILLE ISD-486	-	29,114	91,961	-	121,075	8,837	5,940	14,777
2270-00	THIEF RIVER FALLS ISD-564	-	283,373	895,090	154,441	1,332,904	86,011	(51,480)	34,531
2280-01	TRACY AREA SCHOOL DIST ISD-2904	-	89,767	283,547	95,400	468,355	27,247	(31,680)	(4,434)
2286-00	TRUMAN ISD-458	-	40,759	128,746	-	169,505	12,371	3,960	16,331
2288-01	TWIN VALLEY/GARY ISD-2215	-	39,303	124,148	11,880	175,331	11,930	(3,960)	7,970
2289-00	GREAT OAKS ACADEMY	-	25,232	79,700	-	104,932	7,659	39,600	47,259
2292-00	HITTERDAL-UJLEN ISD-914	-	46,097	145,605	41,580	233,282	13,992	(13,860)	131
2294-00	UNDERWOOD ISD-550	-	74,240	234,501	29,700	338,441	22,534	(9,900)	12,634
2296-00	UPSALA ISD-487	-	51,434	162,465	-	213,899	15,612	11,880	27,492
2302-00	VERNDALE ISD-818	-	60,654	191,586	29,700	281,940	18,410	(9,900)	8,510
2316-00	ROCK RIDGE PUBLIC SCHOOLS	-	379,448	1,198,563	201,961	1,779,972	115,172	(67,320)	47,852
2318-00	WABASHA-KELLOGG ISD-811	-	65,991	208,446	-	274,437	20,030	-	20,030
2320-00	WABASSO ISD-640	-	34,936	110,354	35,640	180,930	10,604	(11,880)	(1,276)
2322-00	WACONIA ISD 110	-	494,933	1,563,343	392,042	2,450,317	150,225	(130,681)	19,544
2324-00	WADENA ISD-2155	-	235,821	744,887	-	980,708	71,578	5,940	77,518
2332-00	AKELEY-HACKENSACK-WALKER ISD 113	-	147,024	464,405	65,340	676,769	44,626	(21,780)	22,845
2345-00	MODERN MONTESSORI CHARTER SCHOOL	-	23,776	75,102	-	98,878	7,217	13,860	21,077
2346-00	WARREN ALVARADO OSLO ISD-2176	-	92,679	292,744	-	385,422	28,130	29,700	57,830
2354-00	WARROAD ISD-690	-	182,931	577,824	106,920	867,675	55,524	(35,640)	19,884
2356-00	WASECA ISD-829	-	245,525	775,541	201,961	1,223,027	74,523	(67,320)	7,203
2360-00	WATERTOWN MAYER ISD-111	-	180,990	571,693	-	752,683	54,935	-	54,935
2362-00	WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143	-	101,413	320,332	-	421,745	30,781	-	30,781
2366-00	THREE RIVERS MONTESSORI	-	30,084	95,027	59,400	184,511	9,131	(19,800)	(10,669)
2368-00	WAUBUN ISD-435	-	123,248	389,303	-	512,551	37,409	71,280	108,689
2370-20	WAYZATA ISD-284	-	1,756,525	5,548,334	700,923	8,005,782	533,150	(233,641)	299,509
2372-00	MARTIN COUNTY WEST ISD 2448	-	100,442	317,267	29,700	447,409	30,487	(9,900)	20,587
2374-00	UNITED SOUTH CENTRAL SCHOOLS	-	111,602	352,518	59,400	523,521	33,874	(19,800)	14,074
2378-00	WEST ST PAUL ISD-197	-	876,322	2,768,036	403,922	4,048,280	265,986	(134,641)	131,345
2382-00	WHEATON ISD-803	-	48,038	151,736	11,880	211,654	14,581	(3,960)	10,621
2384-30	WHITE BEAR LAKE ISD-624	-	1,327,099	4,191,904	-	5,519,003	402,808	43,560	446,368
2394-00	WILLMAR ISD-347	-	681,745	2,153,428	421,742	3,256,915	206,927	(140,581)	66,346
2398-00	WILLOW RIVER ISD-577	-	74,725	236,034	-	310,759	22,681	13,860	36,541
2401-00	BLUFFVIEW MONTESSORI ISD-4001	-	34,451	108,821	59,400	202,672	10,457	(19,800)	(9,343)
2402-00	WINDOM ISD-177	-	190,695	602,347	17,820	810,861	57,881	(5,940)	51,941
2408-00	WINONA ISD-861	-	446,410	1,410,074	89,100	1,945,584	135,497	(29,700)	105,797
2416-01	WORTHINGTON ISD-518	-	570,628	1,802,442	-	2,373,070	173,200	188,101	361,301
2418-00	WRENSHALL ISD-100	-	54,831	173,194	142,561	370,585	16,643	(47,520)	(30,878)
2421-00	HORIZON SCIENCE ACADEMY	-	15,527	49,046	-	64,573	4,713	23,760	28,473
2423-00	KALON PREP ACADEMY	-	10,675	33,719	-	44,394	3,240	1,980	5,220

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
2434-00	KINGSLAND PUBLIC SCHOOLS ISD 2137	\$ 1,108,805	\$ 849,967	\$ 1,503,660	\$ 312,280	\$ 21,210	\$ -	\$ -	\$ 71,280	\$ 92,490
2439-00	ZUMBRO ISD-6012	855,364	553,597	979,357	203,393	13,814	-	-	-	13,814
2491-00	CREEKSTONE MONTESSORI SCHOOL	-	206,900	366,022	76,015	5,163	-	-	219,781	224,944
2541-00	KANDIYOHI ACADEMY	7,920	-	-	-	-	-	-	-	-
2553-00	EXPLORATION HIGH SCHOOL	95,040	83,878	148,387	30,817	2,093	-	-	17,820	19,913
2566-00	CROSS RIVER CHARTER SCHOOL	63,360	11,184	19,785	4,109	279	-	-	-	279
2577-00	OAK HILL MONTESSORI	776,163	676,618	1,196,992	248,591	16,884	-	-	136,621	153,505
2589-00	STEAM ACADEMY	55,440	123,022	217,635	45,198	3,070	-	-	89,100	92,170
2599-00	ESCUELA EXITOS	79,200	78,286	138,495	28,763	1,954	-	-	23,760	25,714
2641-00	INNOVATION SCIENCE & TECHNOLOGY	102,960	44,735	79,140	16,436	1,116	-	-	-	1,116
2662-00	GENTRY ACADEMY	142,561	106,246	187,957	39,035	2,651	-	-	5,940	8,591
2711-00	LINK PUBLIC SCHOOL	87,120	39,143	69,247	14,381	977	-	-	-	977
2733-00	QUANTUM STEAM ACADEMY	300,961	285,186	504,517	104,778	7,116	-	-	77,220	84,337
2735-00	MINNEAPOLIS SCHOOL OF NEW MUSIC	23,760	-	-	-	-	-	-	-	-
2755-00	AIM ACADEMY OF SCIENCE AND TECHNOLOGY	356,401	139,797	247,312	51,362	3,488	-	-	-	3,488
2788-00	METRO TECH ACADEMY	190,081	-	-	-	-	-	-	-	-
2828-00	ROLLINGSTONE COMMUNITY SCHOOL	-	61,511	108,817	22,599	1,535	-	-	65,340	66,875
3001-00	CITY OF FISHER	63,360	61,511	108,817	22,599	1,535	-	-	17,820	19,355
3002-00	CITY OF FEDERAL DAM	15,840	11,184	19,785	4,109	279	-	-	-	279
3003-00	CITY OF PEASE	-	-	-	-	-	-	-	-	-
3004-00	CITY OF ST MARY'S POINT	7,920	5,592	9,892	2,054	140	-	-	-	140
3005-00	CITY OF ARCO	7,920	5,592	9,892	2,054	140	-	-	-	140
3006-00	CITY OF OTTERTAIL	134,641	83,878	148,387	30,817	2,093	-	-	-	2,093
3007-00	CITY OF GULLY	-	-	-	-	-	-	-	-	-
3008-00	CITY OF ADA	728,643	508,862	900,217	186,957	12,698	-	-	-	12,698
3012-01	CITY OF ADAMS	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651
3013-00	CITY OF ADRIAN	498,962	301,962	534,195	110,941	7,535	-	-	-	7,535
3017-00	CITY OF CONGER	15,840	11,184	19,785	4,109	279	-	-	-	279
3020-00	CITY OF LOWRY	-	5,592	9,892	2,054	140	-	-	5,940	6,080
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	-	-	-	-	-	-	-	-	-
3022-00	CITY OF TAUNTON	47,520	22,368	39,570	8,218	558	-	-	-	558
3024-00	CITY OF GEM LAKE	47,520	39,143	69,247	14,381	977	-	-	5,940	6,917
3025-00	STONEBRIDGE WORLD SCHOOL	926,644	726,945	1,286,025	267,081	18,140	-	-	77,220	95,360
3026-00	CITY OF ST MARTIN	55,440	33,551	59,355	12,327	837	-	-	-	837
3027-00	CITY OF WALTHAM	7,920	5,592	9,892	2,054	140	-	-	-	140
3029-00	CITY OF KILKENNY	31,680	16,776	29,677	6,163	419	-	-	-	419
3030-01	CITY OF AFTON	221,761	162,165	286,882	59,580	4,047	-	-	5,940	9,987
3031-00	CITY OF SABIN	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
3032-00	CITY OF AITKIN	641,523	430,575	761,722	158,194	10,744	-	-	-	10,744
3033-00	CITY OF DARFUR	23,760	16,776	29,677	6,163	419	-	-	-	419
3034-00	CITY OF AITKIN PUBLIC UTILITIES	736,563	486,494	860,647	178,739	12,140	-	-	-	12,140
3035-00	CITY OF DENNISON	39,600	33,551	59,355	12,327	837	-	-	5,940	6,777
3037-00	CITY OF WRIGHT	55,440	39,143	69,247	14,381	977	-	-	-	977
3039-00	TOWNSHIP OF ACOMA	7,920	-	-	-	-	-	-	-	-
3040-00	CITY OF WARBA	47,520	27,959	49,462	10,272	698	-	-	-	698

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
2434-00	KINGSLAND PUBLIC SCHOOLS ISD 2137	\$ -	\$ 73,755	\$ 232,969	\$ -	\$ 306,723	\$ 22,386	\$ 23,760	\$ 46,147
2439-00	ZUMBRO ISD-6012	-	48,038	151,736	53,460	253,234	14,581	(17,820)	(3,239)
2491-00	CREEKSTONE MONTESSORI SCHOOL	-	17,953	56,709	-	74,663	5,449	73,260	78,710
2541-00	KANDIYOHI ACADEMY	-	-	-	5,940	5,940	-	(1,980)	(1,980)
2553-00	EXPLORATION HIGH SCHOOL	-	7,278	22,990	-	30,269	2,209	5,940	8,149
2566-00	CROSS RIVER CHARTER SCHOOL	-	970	3,065	35,640	39,676	295	(11,880)	(11,585)
2577-00	OAK HILL MONTESSORI	-	58,713	185,455	-	244,168	17,821	45,540	63,361
2589-00	STEAM ACADEMY	-	10,675	33,719	-	44,394	3,240	29,700	32,940
2599-00	ESCUELA EXITOS	-	6,793	21,458	-	28,251	2,062	7,920	9,982
2641-00	INNOVATION SCIENCE & TECHNOLOGY	-	3,882	12,262	29,700	45,843	1,178	(9,900)	(8,722)
2662-00	GENTRY ACADEMY	-	9,219	29,121	-	38,340	2,798	1,980	4,778
2711-00	LINK PUBLIC SCHOOL	-	3,397	10,729	23,760	37,886	1,031	(7,920)	(6,889)
2733-00	QUANTUM STEAM ACADEMY	-	24,747	78,167	-	102,914	7,511	25,740	33,251
2735-00	MINNEAPOLIS SCHOOL OF NEW MUSIC	-	-	-	17,820	17,820	-	(5,940)	(5,940)
2755-00	AIM ACADEMY OF SCIENCE AND TECHNOLOGY	-	12,131	38,317	118,800	169,248	3,682	(39,600)	(35,918)
2788-00	METRO TECH ACADEMY	-	-	-	142,561	142,561	-	(47,520)	(47,520)
2828-00	ROLLINGSTONE COMMUNITY SCHOOL	-	5,338	16,860	-	22,197	1,620	21,780	23,400
3001-00	CITY OF FISHER	-	5,338	16,860	-	22,197	1,620	5,940	7,560
3002-00	CITY OF FEDERAL DAM	-	970	3,065	-	4,036	295	-	295
3003-00	CITY OF PEASE	-	-	-	-	-	-	-	-
3004-00	CITY OF ST MARY'S POINT	-	485	1,533	-	2,018	147	-	147
3005-00	CITY OF ARCO	-	485	1,533	-	2,018	147	-	147
3006-00	CITY OF OTTERTAIL	-	7,278	22,990	11,880	42,149	2,209	(3,960)	(1,751)
3007-00	CITY OF GULLY	-	-	-	-	-	-	-	-
3008-00	CITY OF ADA	-	44,156	139,475	5,940	189,570	13,402	(1,980)	11,422
3012-01	CITY OF ADAMS	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818
3013-00	CITY OF ADRIAN	-	26,202	82,765	53,460	162,428	7,953	(17,820)	(9,867)
3017-00	CITY OF CONGER	-	970	3,065	-	4,036	295	-	295
3020-00	CITY OF LOWRY	-	485	1,533	-	2,018	147	1,980	2,127
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	-	-	-	-	-	-	-	-
3022-00	CITY OF TAUNTON	-	1,941	6,131	11,880	19,952	589	(3,960)	(3,371)
3024-00	CITY OF GEM LAKE	-	3,397	10,729	-	14,125	1,031	1,980	3,011
3025-00	STONEBRIDGE WORLD SCHOOL	-	63,080	199,250	-	262,329	19,146	25,740	44,886
3026-00	CITY OF ST MARTIN	-	2,911	9,196	5,940	18,048	884	(1,980)	(1,096)
3027-00	CITY OF WALTHAM	-	485	1,533	-	2,018	147	-	147
3029-00	CITY OF KILKENNY	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
3030-01	CITY OF AFTON	-	14,072	44,448	-	58,520	4,271	1,980	6,251
3031-00	CITY OF SABIN	-	4,367	13,794	-	18,161	1,326	-	1,326
3032-00	CITY OF AITKIN	-	37,363	118,017	23,760	179,140	11,340	(7,920)	3,420
3033-00	CITY OF DARFUR	-	1,456	4,598	-	6,054	442	-	442
3034-00	CITY OF AITKIN PUBLIC UTILITIES	-	42,215	133,344	35,640	211,199	12,813	(11,880)	933
3035-00	CITY OF DENNISON	-	2,911	9,196	-	12,108	884	1,980	2,864
3037-00	CITY OF WRIGHT	-	3,397	10,729	-	14,125	1,031	-	1,031
3039-00	TOWNSHIP OF ACOMA	-	-	-	5,940	5,940	-	(1,980)	(1,980)
3040-00	CITY OF WARBA	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3041-00	CITY OF MENDOTA	\$ 15,840	\$ 11,184	\$ 19,785	\$ 4,109	\$ 279	\$ -	\$ -	\$ -	\$ 279
3042-00	CITY OF AKELEY	253,441	195,716	346,237	71,907	4,884	-	-	17,820	22,704
3043-00	CITY OF NEW TRIER	7,920	5,592	9,892	2,054	140	-	-	-	140
3050-00	TOWNSHIP OF ALBA	15,840	11,184	19,785	4,109	279	-	-	-	279
3056-01	CITY OF ALBANY	427,682	285,186	504,517	104,778	7,116	-	-	-	7,116
3058-00	CITY OF ALBERT LEA	5,662,824	4,104,446	7,261,094	1,507,982	102,420	-	-	112,860	215,281
3061-00	CITY OF ALBERTA	7,920	5,592	9,892	2,054	140	-	-	-	140
3064-00	CITY OF WHALAN	7,920	5,592	9,892	2,054	140	-	-	-	140
3066-00	CITY OF ALBERTVILLE	1,433,526	1,056,867	1,869,682	388,295	26,372	-	-	47,520	73,893
3067-00	CITY OF SQUAW LAKE	15,840	5,592	9,892	2,054	140	-	-	-	140
3070-00	TOWNSHIP OF ALBION	102,960	61,511	108,817	22,599	1,535	-	-	-	1,535
3071-00	CITY OF QUAMBA	7,920	5,592	9,892	2,054	140	-	-	-	140
3072-00	CITY OF BLOMKEST	-	-	-	-	-	-	-	-	-
3077-00	CITY OF BOCK	7,920	5,592	9,892	2,054	140	-	-	-	140
3078-00	CITY OF ALDEN	150,481	106,246	187,957	39,035	2,651	-	-	-	2,651
3084-00	CITY OF ALEXANDRIA	3,500,655	2,510,758	4,441,732	922,458	62,652	-	-	41,580	104,232
3084-01	CITY OF ALEXANDRIA PUBLIC WORKS	3,175,933	2,197,612	3,887,752	807,407	54,838	-	-	-	54,838
3086-00	CITY OF PERLEY	-	-	-	-	-	-	-	-	-
3089-00	CITY OF SEAFORTH	7,920	5,592	9,892	2,054	140	-	-	-	140
3090-00	CITY OF STEEN	7,920	5,592	9,892	2,054	140	-	-	-	140
3092-00	CITY OF LEONIDAS	-	5,592	9,892	2,054	140	-	-	5,940	6,080
3096-00	CITY OF ALPHA	55,440	39,143	69,247	14,381	977	-	-	-	977
3100-00	TOWNSHIP OF ALTON	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
3103-00	CITY OF RIVERTON	23,760	16,776	29,677	6,163	419	-	-	-	419
3104-00	CITY OF ALTURA	95,040	78,286	138,495	28,763	1,954	-	-	11,880	13,834
3106-00	CITY OF ALVARADO	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651
3107-00	DULUTH SEAWAY PORT AUTHORITY	1,053,364	732,537	1,295,917	269,136	18,279	-	-	-	18,279
3108-00	TOWNSHIP OF MANCHESTER	7,920	5,592	9,892	2,054	140	-	-	-	140
3109-00	CITY OF WILLOW RIVER	31,680	22,368	39,570	8,218	558	-	-	-	558
3112-00	TOWNSHIP OF WESTLINE	7,920	5,592	9,892	2,054	140	-	-	-	140
3114-00	CITY OF AMBOY	150,481	67,103	118,710	24,654	1,674	-	-	-	1,674
3116-00	TOWNSHIP OF AMHERST	15,840	11,184	19,785	4,109	279	-	-	-	279
3117-00	CITY OF SARGEANT	-	11,184	19,785	4,109	279	-	-	11,880	12,159
3118-00	CITY OF URBANK	15,840	11,184	19,785	4,109	279	-	-	-	279
3120-00	CITY OF ANDOVER	4,854,980	3,383,092	5,984,962	1,242,956	84,420	-	-	-	84,420
3136-01	CITY OF ANNANDALE	982,084	693,394	1,226,670	254,755	17,303	-	-	-	17,303
3138-00	CITY OF ANOKA	7,817,073	5,519,193	9,763,897	2,027,764	137,723	-	-	-	137,723
3144-00	TOWNSHIP OF ANTRIM	-	-	-	-	-	-	-	-	-
3148-00	CITY OF APPLETON	633,603	497,678	880,432	182,848	12,419	-	-	53,460	65,879
3148-01	APPLETON AREA HEALTH	6,541,947	5,368,212	9,496,799	1,972,293	133,956	-	-	795,963	929,919
3149-00	CITY OF APPLE VALLEY	12,838,373	8,935,837	15,808,213	3,283,046	222,980	-	-	-	222,980
3155-00	TOWNSHIP OF ARBO	-	-	-	-	-	-	-	-	-
3158-00	CITY OF ARDEN HILLS	1,845,368	1,409,156	2,492,910	517,727	35,163	-	-	112,860	148,024
3163-00	TOWNSHIP OF ARENDAHL	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
3166-00	CITY OF ARGYLE	293,041	195,716	346,237	71,907	4,884	-	-	-	4,884

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3041-00	CITY OF MENDOTA	\$ -	\$ 970	\$ 3,065	\$ -	\$ 4,036	\$ 295	\$ -	\$ 295
3042-00	CITY OF AKELEY	-	16,983	53,644	-	70,627	5,155	5,940	11,095
3043-00	CITY OF NEW TRIER	-	485	1,533	-	2,018	147	-	147
3050-00	TOWNSHIP OF ALBA	-	970	3,065	-	4,036	295	-	295
3056-01	CITY OF ALBANY	-	24,747	78,167	17,820	120,734	7,511	(5,940)	1,571
3058-00	CITY OF ALBERT LEA	-	356,157	1,124,994	-	1,481,151	108,103	37,620	145,723
3061-00	CITY OF ALBERTA	-	485	1,533	-	2,018	147	-	147
3064-00	CITY OF WHALAN	-	485	1,533	-	2,018	147	-	147
3066-00	CITY OF ALBERTVILLE	-	91,708	289,678	-	381,386	27,836	15,840	43,676
3067-00	CITY OF SQUAW LAKE	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
3070-00	TOWNSHIP OF ALBION	-	5,338	16,860	11,880	34,077	1,620	(3,960)	(2,340)
3071-00	CITY OF QUAMBA	-	485	1,533	-	2,018	147	-	147
3072-00	CITY OF BLOMKEST	-	-	-	-	-	-	-	-
3077-00	CITY OF BOCK	-	485	1,533	-	2,018	147	-	147
3078-00	CITY OF ALDEN	-	9,219	29,121	-	38,340	2,798	-	2,798
3084-00	CITY OF ALEXANDRIA	-	217,867	688,177	-	906,045	66,128	13,860	79,988
3084-01	CITY OF ALEXANDRIA PUBLIC WORKS	-	190,695	602,347	47,520	840,562	57,881	(15,840)	42,041
3086-00	CITY OF PERLEY	-	-	-	-	-	-	-	-
3089-00	CITY OF SEAFORTH	-	485	1,533	-	2,018	147	-	147
3090-00	CITY OF STEEN	-	485	1,533	-	2,018	147	-	147
3092-00	CITY OF LEONIDAS	-	485	1,533	-	2,018	147	1,980	2,127
3096-00	CITY OF ALPHA	-	3,397	10,729	-	14,125	1,031	-	1,031
3100-00	TOWNSHIP OF ALTON	-	970	3,065	-	4,036	295	1,980	2,275
3103-00	CITY OF RIVERTON	-	1,456	4,598	-	6,054	442	-	442
3104-00	CITY OF ALTURA	-	6,793	21,458	-	28,251	2,062	3,960	6,022
3106-00	CITY OF ALVARADO	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818
3107-00	DULUTH SEAWAY PORT AUTHORITY	-	63,565	200,782	11,880	276,227	19,294	(3,960)	15,334
3108-00	TOWNSHIP OF MANCHESTER	-	485	1,533	-	2,018	147	-	147
3109-00	CITY OF WILLOW RIVER	-	1,941	6,131	-	8,072	589	-	589
3112-00	TOWNSHIP OF WESTLINE	-	485	1,533	-	2,018	147	-	147
3114-00	CITY OF AMBOY	-	5,823	18,392	41,580	65,795	1,767	(13,860)	(12,093)
3116-00	TOWNSHIP OF AMHERST	-	970	3,065	-	4,036	295	-	295
3117-00	CITY OF SARGEANT	-	970	3,065	-	4,036	295	3,960	4,255
3118-00	CITY OF URBANK	-	970	3,065	-	4,036	295	-	295
3120-00	CITY OF ANDOVER	-	293,563	927,277	47,520	1,268,360	89,104	(15,840)	73,264
3136-01	CITY OF ANNANDALE	-	60,168	190,053	-	250,222	18,263	-	18,263
3138-00	CITY OF ANOKA	-	478,920	1,512,764	-	1,991,684	145,364	-	145,364
3144-00	TOWNSHIP OF ANTRIM	-	-	-	-	-	-	-	-
3148-00	CITY OF APPLETON	-	43,185	136,409	-	179,595	13,108	17,820	30,928
3148-01	APPLETON AREA HEALTH	-	465,819	1,471,381	-	1,937,200	141,388	265,321	406,709
3149-00	CITY OF APPLE VALLEY	-	775,394	2,449,237	136,621	3,361,252	235,352	(45,540)	189,812
3155-00	TOWNSHIP OF ARBO	-	-	-	-	-	-	-	-
3158-00	CITY OF ARDEN HILLS	-	122,277	386,238	-	508,515	37,114	37,620	74,734
3163-00	TOWNSHIP OF ARENDAHL	-	1,456	4,598	-	6,054	442	1,980	2,422
3166-00	CITY OF ARGYLE	-	16,983	53,644	11,880	82,507	5,155	(3,960)	1,195

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3168-00	CITY OF ARLINGTON	\$ 538,562	\$ 464,127	\$ 821,077	\$ 170,521	\$ 11,582	\$ -	\$ -	\$ 89,100	\$ 100,682
3175-00	TOWNSHIP OF ARTHUR	79,200	44,735	79,140	16,436	1,116	-	-	-	1,116
3188-00	CITY OF ASHBY	134,641	89,470	158,280	32,872	2,233	-	-	-	2,233
3190-00	TOWNSHIP OF ASHLAND	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
3194-01	CITY OF ASKOV	71,280	39,143	69,247	14,381	977	-	-	-	977
3199-00	TOWNSHIP OF ATHENS	71,280	72,695	128,602	26,708	1,814	-	-	23,760	25,574
3204-00	CITY OF ATWATER	182,161	134,205	237,420	49,307	3,349	-	-	5,940	9,289
3208-00	CITY OF AUDUBON	150,481	100,654	178,065	36,980	2,512	-	-	-	2,512
3220-00	CITY OF AURORA	736,563	508,862	900,217	186,957	12,698	-	-	-	12,698
3222-00	CITY OF AUSTIN	7,729,952	5,407,356	9,566,047	1,986,674	134,932	-	-	-	134,932
3222-01	CITY OF AUSTIN UTILITIES	7,539,871	5,172,496	9,150,562	1,900,387	129,072	-	-	-	129,072
3228-00	CITY OF AVOCA	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
3232-00	CITY OF AVON	514,802	380,248	672,690	139,704	9,489	-	-	17,820	27,309
3233-00	TOWNSHIP OF AVON	63,360	33,551	59,355	12,327	837	-	-	-	837
3234-00	CITY OF BABBITT	681,123	503,270	890,325	184,902	12,558	-	-	23,760	36,318
3236-00	CITY OF BACKUS	47,520	27,959	49,462	10,272	698	-	-	-	698
3240-00	CITY OF BADGER	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
3242-00	CITY OF BAGLEY	451,442	318,738	563,872	117,105	7,954	-	-	-	7,954
3242-01	CITY OF BAGLEY PUBLIC UTILITIES	372,242	251,635	445,162	92,451	6,279	-	-	-	6,279
3246-00	CITY OF BALATON	293,041	212,492	375,915	78,070	5,302	-	-	5,940	11,242
3250-00	TOWNSHIP OF BALKAN	102,960	55,919	98,925	20,545	1,395	-	-	-	1,395
3266-00	CITY OF BARNESVILLE	1,259,285	945,029	1,671,832	347,206	23,582	-	-	59,400	82,982
3274-00	CITY OF BARNUM	300,961	229,267	405,592	84,233	5,721	-	-	17,820	23,541
3276-00	CITY OF BARRETT	102,960	67,103	118,710	24,654	1,674	-	-	-	1,674
3284-00	TOWNSHIP OF BALDWIN	198,001	167,757	296,775	61,634	4,186	-	-	29,700	33,886
3298-00	CITY OF BATTLE LAKE	546,482	385,840	682,582	141,759	9,628	-	-	-	9,628
3302-00	CITY OF BAUDETTE	768,243	553,597	979,357	203,393	13,814	-	-	11,880	25,694
3306-01	CITY OF BAXTER	2,376,010	1,644,015	2,908,395	604,015	41,024	-	-	-	41,024
3310-00	CITY OF BAYPORT	918,724	631,883	1,117,852	232,155	15,768	-	-	-	15,768
3318-00	CITY OF BEARDSLEY	15,840	5,592	9,892	2,054	140	-	-	-	140
3325-00	TOWNSHIP OF BEATTY	-	-	-	-	-	-	-	-	-
3336-00	CITY OF BEAVER BAY	293,041	218,084	385,807	80,124	5,442	-	-	11,880	17,322
3338-00	TOWNSHIP OF BEAVER CREEK	47,520	44,735	79,140	16,436	1,116	-	-	11,880	12,996
3340-00	CITY OF BEAVER CREEK	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
3348-00	CITY OF BECKER	3,571,935	2,617,004	4,629,690	961,493	65,303	-	-	100,980	166,284
3354-00	CITY OF BEJOU	7,920	5,592	9,892	2,054	140	-	-	-	140
3357-00	CITY OF BELLECHESTER	7,920	5,592	9,892	2,054	140	-	-	-	140
3360-01	TOWNSHIP OF BELGRADE	87,120	67,103	118,710	24,654	1,674	-	-	5,940	7,614
3362-00	CITY OF BELGRADE	150,481	106,246	187,957	39,035	2,651	-	-	-	2,651
3364-00	TOWNSHIP OF BELLE CREEK	39,600	27,959	49,462	10,272	698	-	-	-	698
3366-00	CITY OF BELLE PLAINE	1,837,448	1,431,523	2,532,480	525,945	35,721	-	-	142,561	178,282
3368-00	TOWNSHIP OF BELLE RIVER	7,920	5,592	9,892	2,054	140	-	-	-	140
3370-00	TOWNSHIP OF BELLEVUE	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
3376-00	CITY OF BELLINGHAM	47,520	27,959	49,462	10,272	698	-	-	-	698
3384-00	CITY OF BELVIEW	102,960	67,103	118,710	24,654	1,674	-	-	-	1,674

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3168-00	CITY OF ARLINGTON	\$ -	\$ 40,274	\$ 127,213	\$ -	\$ 167,487	\$ 12,224	\$ 29,700	\$ 41,924
3175-00	TOWNSHIP OF ARTHUR	-	3,882	12,262	11,880	28,023	1,178	(3,960)	(2,782)
3188-00	CITY OF ASHBY	-	7,764	24,523	5,940	38,227	2,356	(1,980)	376
3190-00	TOWNSHIP OF ASHLAND	-	970	3,065	-	4,036	295	1,980	2,275
3194-01	CITY OF ASKOV	-	3,397	10,729	11,880	26,005	1,031	(3,960)	(2,929)
3199-00	TOWNSHIP OF ATHENS	-	6,308	19,925	-	26,233	1,915	7,920	9,835
3204-00	CITY OF ATWATER	-	11,645	36,785	-	48,430	3,535	1,980	5,515
3208-00	CITY OF AUDUBON	-	8,734	27,588	5,940	42,263	2,651	(1,980)	671
3220-00	CITY OF AURORA	-	44,156	139,475	11,880	195,510	13,402	(3,960)	9,442
3222-00	CITY OF AUSTIN	-	469,215	1,482,110	53,460	2,004,786	142,419	(17,820)	124,599
3222-01	CITY OF AUSTIN UTILITIES	-	448,836	1,417,737	160,381	2,026,954	136,233	(53,460)	82,773
3228-00	CITY OF AVOCA	-	3,882	12,262	-	16,143	1,178	1,980	3,158
3232-00	CITY OF AVON	-	32,996	104,223	-	137,218	10,015	5,940	15,955
3233-00	TOWNSHIP OF AVON	-	2,911	9,196	11,880	23,988	884	(3,960)	(3,076)
3234-00	CITY OF BABBITT	-	43,671	137,942	-	181,613	13,255	7,920	21,175
3236-00	CITY OF BACKUS	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)
3240-00	CITY OF BADGER	-	4,852	15,327	-	20,179	1,473	-	1,473
3242-00	CITY OF BAGLEY	-	27,658	87,363	-	115,021	8,395	-	8,395
3242-01	CITY OF BAGLEY PUBLIC UTILITIES	-	21,835	68,971	11,880	102,686	6,628	(3,960)	2,668
3246-00	CITY OF BALATON	-	18,439	58,242	-	76,681	5,597	1,980	7,577
3250-00	TOWNSHIP OF BALKAN	-	4,852	15,327	17,820	37,999	1,473	(5,940)	(4,467)
3266-00	CITY OF BARNESVILLE	-	82,004	259,024	-	341,028	24,890	19,800	44,690
3274-00	CITY OF BARNUM	-	19,894	62,840	-	82,735	6,038	5,940	11,978
3276-00	CITY OF BARRETT	-	5,823	18,392	5,940	30,155	1,767	(1,980)	(213)
3284-00	TOWNSHIP OF BALDWIN	-	14,557	45,981	-	60,538	4,418	9,900	14,318
3298-00	CITY OF BATTLE LAKE	-	33,481	105,756	-	139,236	10,162	-	10,162
3302-00	CITY OF BAUDETTE	-	48,038	151,736	-	199,774	14,581	3,960	18,541
3306-01	CITY OF BAXTER	-	142,657	450,611	35,640	628,908	43,300	(11,880)	31,420
3310-00	CITY OF BAYPORT	-	54,831	173,194	17,820	245,845	16,643	(5,940)	10,703
3318-00	CITY OF BEARDSLEY	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
3325-00	TOWNSHIP OF BEATTY	-	-	-	-	-	-	-	-
3336-00	CITY OF BEAVER BAY	-	18,924	59,775	-	78,699	5,744	3,960	9,704
3338-00	TOWNSHIP OF BEAVER CREEK	-	3,882	12,262	-	16,143	1,178	3,960	5,138
3340-00	CITY OF BEAVER CREEK	-	4,367	13,794	-	18,161	1,326	-	1,326
3348-00	CITY OF BECKER	-	227,087	717,298	-	944,385	68,927	33,660	102,587
3354-00	CITY OF BEJOU	-	485	1,533	-	2,018	147	-	147
3357-00	CITY OF BELLECHESTER	-	485	1,533	-	2,018	147	-	147
3360-01	TOWNSHIP OF BELGRADE	-	5,823	18,392	-	24,215	1,767	1,980	3,747
3362-00	CITY OF BELGRADE	-	9,219	29,121	-	38,340	2,798	-	2,798
3364-00	TOWNSHIP OF BELLE CREEK	-	2,426	7,663	-	10,090	736	-	736
3366-00	CITY OF BELLE PLAINE	-	124,218	392,368	-	516,587	37,703	47,520	85,224
3368-00	TOWNSHIP OF BELLE RIVER	-	485	1,533	-	2,018	147	-	147
3370-00	TOWNSHIP OF BELLEVUE	-	970	3,065	-	4,036	295	1,980	2,275
3376-00	CITY OF BELLINGHAM	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)
3384-00	CITY OF BELVIEW	-	5,823	18,392	5,940	30,155	1,767	(1,980)	(213)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3384-01	CITY OF BELVIEW PARKVIEW HOME	\$ 1,409,766	\$ 889,110	\$ 1,572,907	\$ 326,661	\$ 22,186	\$ -	\$ -	\$ -	\$ 22,186
3386-00	CITY OF BEMIDJI	5,520,263	3,947,873	6,984,104	1,450,457	98,513	-	-	53,460	151,973
3396-00	CITY OF BENSON	1,314,725	911,478	1,612,477	334,879	22,745	-	-	-	22,745
3410-00	TOWNSHIP OF BERNADOTTE	7,920	5,592	9,892	2,054	140	-	-	-	140
3412-00	CITY OF BERTHA	102,960	78,286	138,495	28,763	1,954	-	-	5,940	7,894
3415-00	CITY OF BETHEL	118,801	67,103	118,710	24,654	1,674	-	-	-	1,674
3422-00	CITY OF BIG FALLS	174,241	145,389	257,205	53,416	3,628	-	-	23,760	27,388
3426-00	CITY OF BIG LAKE	2,819,532	1,951,569	3,452,482	717,011	48,698	-	-	-	48,698
3427-00	TOWNSHIP OF BIG LAKE	150,481	111,838	197,850	41,089	2,791	-	-	5,940	8,731
3434-00	CITY OF BIGELOW	23,760	16,776	29,677	6,163	419	-	-	-	419
3438-01	CITY OF BIGFORK	166,321	100,654	178,065	36,980	2,512	-	-	-	2,512
3440-00	CITY OF BINGHAM LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
3452-00	CITY OF BIRCHWOOD VILLAGE	63,360	67,103	118,710	24,654	1,674	-	-	23,760	25,435
3456-00	CITY OF BIRD ISLAND	229,681	167,757	296,775	61,634	4,186	-	-	5,940	10,126
3458-01	CITY OF BISCAY	7,920	5,592	9,892	2,054	140	-	-	-	140
3460-00	TOWNSHIP OF BISMARCK	-	-	-	-	-	-	-	-	-
3462-00	CITY OF BIWABIK	483,122	313,146	553,980	115,050	7,814	-	-	-	7,814
3464-00	TOWNSHIP OF BIWABIK	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093
3472-00	CITY OF BLACKDUCK	689,043	497,678	880,432	182,848	12,419	-	-	11,880	24,299
3476-00	CITY OF BLAINE	12,109,730	8,695,386	15,382,836	3,194,704	216,980	-	-	154,441	371,421
3494-00	CITY OF BLOOMING PRAIRIE	538,562	369,065	652,905	135,595	9,209	-	-	-	9,209
3494-01	CITY OF BLOOMING PRAIRIE UTILITIES	467,282	346,697	613,335	127,377	8,651	-	-	17,820	26,471
3498-00	CITY OF BLOOMINGTON	40,883,210	30,470,198	53,904,227	11,194,818	760,337	-	-	1,704,787	2,465,124
3502-00	CITY OF BLUE EARTH	1,235,525	866,743	1,533,337	318,443	21,628	-	-	-	21,628
3502-02	CITY OF BLUE EARTH LIGHT AND WATER	1,085,045	771,681	1,365,165	283,517	19,256	-	-	5,940	25,196
3503-00	CITY OF BLUFFTON	7,920	5,592	9,892	2,054	140	-	-	-	140
3523-00	TOWNSHIP OF BOGUS BROOK	7,920	5,592	9,892	2,054	140	-	-	-	140
3525-00	TOWNSHIP OF BONDIN	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
3530-00	CITY OF BOVEY	229,681	167,757	296,775	61,634	4,186	-	-	5,940	10,126
3544-00	CITY OF BOYD	213,841	123,022	217,635	45,198	3,070	-	-	-	3,070
3549-00	TOWNSHIP OF BRADFORD	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
3552-00	CITY OF BRAHAM	562,322	430,575	761,722	158,194	10,744	-	-	35,640	46,384
3554-00	CITY OF BRAINERD	3,564,015	2,443,655	4,323,022	897,804	60,978	-	-	-	60,978
3556-00	CITY OF BRAINERD UTILITIES	4,926,261	3,405,460	6,024,532	1,251,173	84,978	-	-	-	84,978
3562-00	CITY OF BRANDON	198,001	156,573	276,990	57,525	3,907	-	-	17,820	21,727
3572-00	CITY OF BRECKENRIDGE	1,330,566	1,034,499	1,830,112	380,077	25,814	-	-	100,980	126,795
3575-00	CITY OF BREEZY POINT	578,162	441,759	781,507	162,303	11,023	-	-	35,640	46,664
3576-00	TOWNSHIP OF BREITUNG	213,841	145,389	257,205	53,416	3,628	-	-	-	3,628
3576-01	TOWER/BREITUNG WASTEWATER BOARD	79,200	50,327	89,032	18,490	1,256	-	-	-	1,256
3582-00	CITY OF BREWSTER	134,641	89,470	158,280	32,872	2,233	-	-	-	2,233
3584-00	CITY OF BRICELYN	79,200	50,327	89,032	18,490	1,256	-	-	-	1,256
3592-00	TOWNSHIP OF BRISTOL	31,680	22,368	39,570	8,218	558	-	-	-	558
3594-00	TOWNSHIP OF BROCKWAY	11,184	7,920	19,785	4,109	279	-	-	5,940	6,219
3598-00	CITY OF BROOK PARK	15,840	11,184	19,785	4,109	279	-	-	-	279
3602-00	CITY OF BROOKLYN CENTER	9,900,041	6,883,614	12,177,666	2,529,055	171,770	-	-	-	171,770

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3384-01	CITY OF BELVIEW PARKVIEW HOME	\$ -	\$ 77,151	\$ 243,698	\$ 112,860	\$ 433,709	\$ 23,417	\$ (37,620)	\$ (14,203)
3386-00	CITY OF BEMIDJI	-	342,571	1,082,078	-	1,424,649	103,979	17,820	121,799
3396-00	CITY OF BENSON	-	79,092	249,828	17,820	346,741	24,006	(5,940)	18,066
3410-00	TOWNSHIP OF BERNADOTTE	-	485	1,533	-	2,018	147	-	147
3412-00	CITY OF BERTHA	-	6,793	21,458	-	28,251	2,062	1,980	4,042
3415-00	CITY OF BETHEL	-	5,823	18,392	17,820	42,035	1,767	(5,940)	(4,173)
3422-00	CITY OF BIG FALLS	-	12,616	39,850	-	52,466	3,829	7,920	11,749
3426-00	CITY OF BIG LAKE	-	169,345	534,908	41,580	745,833	51,400	(13,860)	37,540
3427-00	TOWNSHIP OF BIG LAKE	-	9,705	30,654	-	40,358	2,946	1,980	4,926
3434-00	CITY OF BIGELOW	-	1,456	4,598	-	6,054	442	-	442
3438-01	CITY OF BIGFORK	-	8,734	27,588	17,820	54,143	2,651	(5,940)	(3,289)
3440-00	CITY OF BINGHAM LAKE	-	485	1,533	-	2,018	147	-	147
3452-00	CITY OF BIRCHWOOD VILLAGE	-	5,823	18,392	-	24,215	1,767	7,920	9,687
3456-00	CITY OF BIRD ISLAND	-	14,557	45,981	-	60,538	4,418	1,980	6,398
3458-01	CITY OF BISCAVY	-	485	1,533	-	2,018	147	-	147
3460-00	TOWNSHIP OF BISMARCK	-	-	-	-	-	-	-	-
3462-00	CITY OF BIWABIK	-	27,173	85,831	29,700	142,703	8,248	(9,900)	(1,652)
3464-00	TOWNSHIP OF BIWABIK	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229
3472-00	CITY OF BLACKDUCK	-	43,185	136,409	-	179,595	13,108	3,960	17,068
3476-00	CITY OF BLAINE	-	754,530	2,383,331	-	3,137,861	229,019	51,480	280,499
3494-00	CITY OF BLOOMING PRAIRIE	-	32,025	101,157	11,880	145,063	9,720	(3,960)	5,760
3494-01	CITY OF BLOOMING PRAIRIE UTILITIES	-	30,084	95,027	-	125,111	9,131	5,940	15,071
3498-00	CITY OF BLOOMINGTON	-	2,644,007	8,351,622	-	10,995,630	802,523	568,262	1,370,786
3502-00	CITY OF BLUE EARTH	-	75,210	237,567	5,940	318,717	22,828	(1,980)	20,848
3502-02	CITY OF BLUE EARTH LIGHT AND WATER	-	66,961	211,511	-	278,473	20,325	1,980	22,305
3503-00	CITY OF BLUFFTON	-	485	1,533	-	2,018	147	-	147
3523-00	TOWNSHIP OF BOGUS BROOK	-	485	1,533	-	2,018	147	-	147
3525-00	TOWNSHIP OF BONDIN	-	970	3,065	-	4,036	295	1,980	2,275
3530-00	CITY OF BOVEY	-	14,557	45,981	-	60,538	4,418	1,980	6,398
3544-00	CITY OF BOYD	-	10,675	33,719	29,700	74,094	3,240	(9,900)	(6,660)
3549-00	TOWNSHIP OF BRADFORD	-	3,882	12,262	-	16,143	1,178	-	1,178
3552-00	CITY OF BRAHAM	-	37,363	118,017	-	155,380	11,340	11,880	23,221
3554-00	CITY OF BRAINERD	-	212,045	669,785	77,220	959,050	64,361	(25,740)	38,621
3556-00	CITY OF BRAINERD UTILITIES	-	295,504	933,408	77,220	1,306,132	89,693	(25,740)	63,953
3562-00	CITY OF BRANDON	-	13,586	42,915	-	56,502	4,124	5,940	10,064
3572-00	CITY OF BRECKENRIDGE	-	89,767	283,547	-	373,315	27,247	33,660	60,907
3575-00	CITY OF BREEZY POINT	-	38,333	121,082	-	159,415	11,635	11,880	23,515
3576-00	TOWNSHIP OF BREITUNG	-	12,616	39,850	5,940	58,406	3,829	(1,980)	1,849
3576-01	TOWER/BREITUNG WASTEWATER BOARD	-	4,367	13,794	5,940	24,101	1,326	(1,980)	(654)
3582-00	CITY OF BREWSTER	-	7,764	24,523	5,940	38,227	2,356	(1,980)	376
3584-00	CITY OF BRICELYN	-	4,367	13,794	5,940	24,101	1,326	(1,980)	(654)
3592-00	TOWNSHIP OF BRISTOL	-	1,941	6,131	-	8,072	589	-	589
3594-00	TOWNSHIP OF BROCKWAY	-	970	3,065	-	4,036	295	1,980	2,275
3598-00	CITY OF BROOK PARK	-	970	3,065	-	4,036	295	-	295
3602-00	CITY OF BROOKLYN CENTER	-	597,316	1,886,740	112,860	2,596,916	181,300	(37,620)	143,680

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3604-00	CITY OF BROOKLYN PARK	\$ 22,659,214	\$ 15,908,921	\$ 28,144,160	\$ 5,844,973	\$ 396,983	\$ -	\$ -	\$ -	\$ 396,983
3612-00	CITY OF BROOTEN	174,241	117,430	207,742	43,144	2,930	-	-	-	2,930
3614-00	CITY OF BROWERVILLE	300,961	234,859	415,485	86,288	5,861	-	-	23,760	29,621
3620-00	CITY OF BROWNS VALLEY	221,761	167,757	296,775	61,634	4,186	-	-	11,880	16,066
3622-00	CITY OF BROWNSDALE	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
3625-00	CITY OF BROWNSVILLE	102,960	83,878	148,387	30,817	2,093	-	-	11,880	13,973
3628-00	CITY OF BROWNTON	261,361	184,532	326,452	67,798	4,605	-	-	-	4,605
3646-00	CITY OF BUFFALO	6,042,985	4,339,305	7,676,579	1,594,270	108,281	-	-	77,220	185,501
3648-00	CITY OF BUFFALO LAKE	285,121	262,819	464,947	96,560	6,558	-	-	65,340	71,899
3652-00	CITY OF BUHL	364,322	246,043	435,270	90,397	6,140	-	-	-	6,140
3660-01	CITY OF NOWTHEN	261,361	257,227	455,055	94,506	6,419	-	-	77,220	83,639
3678-00	CITY OF BURNSVILLE	15,713,345	11,004,836	19,468,438	4,043,201	274,609	-	-	-	274,609
3690-00	CITY OF BUTTERFIELD	79,200	67,103	118,710	24,654	1,674	-	-	11,880	13,554
3691-00	TOWNSHIP OF BUTTERFIELD	-	-	-	-	-	-	-	-	-
3702-00	CITY OF BYRON	974,164	693,394	1,226,670	254,755	17,303	-	-	5,940	23,243
3704-00	TOWNSHIP OF CAIRO	7,920	16,776	29,677	6,163	419	-	-	11,880	12,299
3708-00	CITY OF CALEDONIA	1,092,965	799,640	1,414,627	293,789	19,954	-	-	29,700	49,654
3712-00	CITY OF CALLAWAY	213,841	167,757	296,775	61,634	4,186	-	-	17,820	22,006
3714-00	CITY OF CALLUMET	182,161	128,613	227,527	47,253	3,209	-	-	-	3,209
3720-00	CITY OF CAMBRIDGE	3,152,173	2,348,593	4,154,850	862,878	58,606	-	-	130,681	189,286
3721-00	TOWNSHIP OF CAMBRIDGE	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
3722-00	TOWNSHIP OF CAMDEN	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
3730-00	TOWNSHIP OF CAMP	7,920	5,592	9,892	2,054	140	-	-	-	140
3734-00	CITY OF CAMPBELL	31,680	22,368	39,570	8,218	558	-	-	-	558
3736-00	CITY OF CANBY	467,282	324,330	573,765	119,159	8,093	-	-	-	8,093
3746-00	CITY OF CANNON FALLS	2,106,729	1,353,237	2,393,985	497,182	33,768	-	-	-	33,768
3750-00	TOWNSHIP OF CANNON FALLS	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
3751-00	TOWNSHIP OF CANOSIA	23,760	16,776	29,677	6,163	419	-	-	-	419
3756-00	CITY OF CANTON	134,641	83,878	148,387	30,817	2,093	-	-	-	2,093
3760-00	TOWNSHIP OF CARIMONA	7,920	5,592	9,892	2,054	140	-	-	-	140
3766-00	CITY OF CARLOS	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
3767-00	TOWNSHIP OF CARLOS	7,920	5,592	9,892	2,054	140	-	-	-	140
3770-00	CITY OF CARLTON	277,201	206,900	366,022	76,015	5,163	-	-	11,880	17,043
3771-00	TOWNSHIP OF CARROLTON	7,920	5,592	9,892	2,054	140	-	-	-	140
3773-00	TOWNSHIP OF CARPENTER	-	5,592	9,892	2,054	140	-	-	5,940	6,080
3780-01	CITY OF CARVER	1,298,885	972,989	1,721,295	357,478	24,279	-	-	59,400	83,680
3782-00	TOWNSHIP OF CASCADE	31,680	22,368	39,570	8,218	558	-	-	-	558
3786-00	CITY OF CASS LAKE	356,401	201,308	356,130	73,961	5,023	-	-	-	5,023
3790-00	TOWNSHIP OF CASTLE ROCK	55,440	33,551	59,355	12,327	837	-	-	-	837
3801-00	TOWNSHIP OF CEDAR-MARTIN COUNTY	47,520	27,959	49,462	10,272	698	-	-	-	698
3806-00	CITY OF CENTER CITY	158,401	111,838	197,850	41,089	2,791	-	-	-	2,791
3808-00	CITY OF CENTERVILLE	728,643	531,229	939,787	195,175	13,256	-	-	17,820	31,076
3818-00	CITY OF CEYLON	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
3824-00	CITY OF CHAMPLIN	4,696,580	3,271,254	5,787,112	1,201,866	81,629	-	-	-	81,629
3828-00	CITY OF CHANDLER	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3604-00	CITY OF BROOKLYN PARK	\$ -	\$ 1,380,474	\$ 4,360,500	\$ 95,040	\$ 5,836,014	\$ 419,009	\$ (31,680)	\$ 387,329
3612-00	CITY OF BROOTEN	-	10,190	32,186	5,940	48,316	3,093	(1,980)	1,113
3614-00	CITY OF BROWERVILLE	-	20,380	64,373	-	84,753	6,186	7,920	14,106
3620-00	CITY OF BROWNS VALLEY	-	14,557	45,981	-	60,538	4,418	3,960	8,378
3622-00	CITY OF BROWNSDALE	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
3625-00	CITY OF BROWNSVILLE	-	7,278	22,990	-	30,269	2,209	3,960	6,169
3628-00	CITY OF BROWNTON	-	16,013	50,579	-	66,591	4,860	-	4,860
3646-00	CITY OF BUFFALO	-	376,537	1,189,367	-	1,565,904	114,289	25,740	140,029
3648-00	CITY OF BUFFALO LAKE	-	22,806	72,036	-	94,842	6,922	21,780	28,702
3652-00	CITY OF BUHL	-	21,350	67,438	11,880	100,668	6,480	(3,960)	2,520
3660-01	CITY OF NOWTHEN	-	22,320	70,504	-	92,824	6,775	25,740	32,515
3678-00	CITY OF BURNSVILLE	-	954,929	3,016,332	95,040	4,066,301	289,845	(31,680)	258,165
3690-00	CITY OF BUTTERFIELD	-	5,823	18,392	-	24,215	1,767	3,960	5,727
3691-00	TOWNSHIP OF BUTTERFIELD	-	-	-	-	-	-	-	-
3702-00	CITY OF BYRON	-	60,168	190,053	-	250,222	18,263	1,980	20,243
3704-00	TOWNSHIP OF CAIRO	-	1,456	4,598	-	6,054	442	3,960	4,402
3708-00	CITY OF CALEDONIA	-	69,388	219,175	-	288,562	21,061	9,900	30,961
3712-00	CITY OF CALLAWAY	-	14,557	45,981	-	60,538	4,418	5,940	10,358
3714-00	CITY OF CALUMET	-	11,160	35,252	-	46,412	3,387	-	3,387
3720-00	CITY OF CAMBRIDGE	-	203,796	643,729	-	847,525	61,857	43,560	105,417
3721-00	TOWNSHIP OF CAMBRIDGE	-	4,852	15,327	-	20,179	1,473	-	1,473
3722-00	TOWNSHIP OF CAMDEN	-	1,456	4,598	-	6,054	442	1,980	2,422
3730-00	TOWNSHIP OF CAMP	-	485	1,533	-	2,018	147	-	147
3734-00	CITY OF CAMPBELL	-	1,941	6,131	-	8,072	589	-	589
3736-00	CITY OF CANBY	-	28,143	88,896	5,940	122,979	8,542	(1,980)	6,562
3746-00	CITY OF CANNON FALLS	-	117,425	370,911	142,561	630,897	35,642	(47,520)	(11,879)
3750-00	TOWNSHIP OF CANNON FALLS	-	1,941	6,131	-	8,072	589	1,980	2,569
3751-00	TOWNSHIP OF CANOSIA	-	1,456	4,598	-	6,054	442	-	442
3756-00	CITY OF CANTON	-	7,278	22,990	11,880	42,149	2,209	(3,960)	(1,751)
3760-00	TOWNSHIP OF CARIMONA	-	485	1,533	-	2,018	147	-	147
3766-00	CITY OF CARLOS	-	5,338	16,860	-	22,197	1,620	-	1,620
3767-00	TOWNSHIP OF CARLOS	-	485	1,533	-	2,018	147	-	147
3770-00	CITY OF CARLTON	-	17,953	56,709	-	74,663	5,449	3,960	9,409
3771-00	TOWNSHIP OF CARROLTON	-	485	1,533	-	2,018	147	-	147
3773-00	TOWNSHIP OF CARPENTER	-	485	1,533	-	2,018	147	1,980	2,127
3780-01	CITY OF CARVER	-	84,430	266,688	-	351,118	25,627	19,800	45,427
3782-00	TOWNSHIP OF CASCADE	-	1,941	6,131	-	8,072	589	-	589
3786-00	CITY OF CASS LAKE	-	17,468	55,177	53,460	126,105	5,302	(17,820)	(12,518)
3790-00	TOWNSHIP OF CASTLE ROCK	-	2,911	9,196	5,940	18,048	884	(1,980)	(1,096)
3801-00	TOWNSHIP OF CEDAR-MARTIN COUNTY	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)
3806-00	CITY OF CENTER CITY	-	9,705	30,654	-	40,358	2,946	-	2,946
3808-00	CITY OF CENTERVILLE	-	46,097	145,605	-	191,702	13,992	5,940	19,932
3818-00	CITY OF CEYLON	-	5,823	18,392	-	24,215	1,767	-	1,767
3824-00	CITY OF CHAMPLIN	-	283,858	896,623	47,520	1,228,002	86,158	(15,840)	70,318
3828-00	CITY OF CHANDLER	-	5,338	16,860	-	22,197	1,620	1,980	3,600

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3832-00	CITY OF CHANHASSEN	\$ 6,573,627	\$ 4,579,756	\$ 8,101,957	\$ 1,682,613	\$ 114,281	\$ -	\$ -	\$ -	\$ 114,281
3836-00	CITY OF CHASKA	11,895,890	9,131,553	16,154,451	3,354,953	227,864	-	-	778,143	1,006,007
3840-00	CITY OF CHATFIELD	942,484	665,435	1,177,207	244,482	16,605	-	-	-	16,605
3844-00	TOWNSHIP OF CHATHAM	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
3850-00	TOWNSHIP OF CHERRY GROVE	23,760	11,184	19,785	4,109	279	-	-	-	279
3862-00	CITY OF CHISAGO	1,235,525	894,702	1,582,800	328,716	22,326	-	-	23,760	46,086
3864-00	TOWNSHIP OF CHISAGO LAKE	134,641	100,654	178,065	36,980	2,512	-	-	5,940	8,452
3865-00	CHISAGO LAKES JOINT SEWAGE TREATMENT COM	-	-	-	-	-	-	-	-	-
3866-00	CITY OF CHISHOLM	1,924,568	1,543,361	2,730,330	567,034	38,512	-	-	196,021	234,533
3868-00	CITY OF CHOKIO	110,880	78,286	138,495	28,763	1,954	-	-	-	1,954
3872-00	CITY OF CIRCLE PINES	1,568,167	1,157,521	2,047,747	425,276	28,884	-	-	53,460	82,344
3874-00	CITY OF CLARA CITY	396,002	251,635	445,162	92,451	6,279	-	-	-	6,279
3874-02	CITY OF CLARA CITY CARE CENTER	2,708,651	1,767,037	3,126,030	649,213	44,094	-	-	-	44,094
3878-00	CITY OF CLAREMONT	134,641	95,062	168,172	34,926	2,372	-	-	-	2,372
3880-00	CITY OF CLARISSA	237,601	190,124	336,345	69,852	4,744	-	-	23,760	28,504
3886-00	CITY OF CLARKFIELD	277,201	195,716	346,237	71,907	4,884	-	-	-	4,884
3886-01	CLARKFIELD CARE CENTER	1,607,767	1,274,950	2,255,490	468,420	31,814	-	-	148,501	180,315
3888-00	CITY OF CLARKS GROVE	118,801	89,470	158,280	32,872	2,233	-	-	5,940	8,173
3896-00	CITY OF CLEAR LAKE	166,321	123,022	217,635	45,198	3,070	-	-	5,940	9,010
3896-01	CLEAR LAKE/CLEARWATER SEWER AUTHORITY	158,401	72,695	128,602	26,708	1,814	-	-	-	1,814
3898-00	CITY OF CLEARBROOK	348,481	229,267	405,592	84,233	5,721	-	-	-	5,721
3900-00	TOWNSHIP OF CLEARWATER	71,280	61,511	108,817	22,599	1,535	-	-	11,880	13,415
3902-00	CITY OF CLEARWATER	443,522	324,330	573,765	119,159	8,093	-	-	11,880	19,973
3904-00	CITY OF CLEMENTS	7,920	-	-	-	-	-	-	-	-
3908-00	CITY OF CLEVELAND	190,081	184,532	326,452	67,798	4,605	-	-	53,460	58,065
3913-00	CITY OF CLIMAX	55,440	39,143	69,247	14,381	977	-	-	-	977
3916-00	TOWNSHIP OF CLINTON-ROCK COUNTY	15,840	11,184	19,785	4,109	279	-	-	-	279
3920-00	CITY OF CLINTON	150,481	100,654	178,065	36,980	2,512	-	-	-	2,512
3932-00	CITY OF CLOQUET	3,571,935	2,387,736	4,224,097	877,260	59,582	-	-	-	59,582
3952-00	CITY OF COHASSET	823,683	598,332	1,058,497	219,829	14,930	-	-	17,820	32,751
3954-00	TOWNSHIP OF COKATO	87,120	72,695	128,602	26,708	1,814	-	-	11,880	13,694
3956-00	CITY OF COKATO	514,802	352,289	623,227	129,432	8,791	-	-	-	8,791
3958-00	CITY OF COLD SPRING	839,524	609,516	1,078,282	223,937	15,210	-	-	17,820	33,030
3960-01	CITY OF COLERAINE	475,202	290,778	514,410	106,833	7,256	-	-	-	7,256
3965-00	TOWNSHIP OF COLLEGEVILLE	23,760	27,959	49,462	10,272	698	-	-	11,880	12,578
3970-00	CITY OF COLOGNE	427,682	335,513	593,550	123,268	8,372	-	-	35,640	44,012
3974-00	CITY OF COLUMBIA HEIGHTS	7,151,790	5,323,477	9,417,659	1,955,857	132,839	-	-	291,061	423,900
3976-00	CITY OF COLUMBUS	641,523	564,781	999,142	207,502	14,093	-	-	118,800	132,894
3982-00	CITY OF COMFREY	158,401	111,838	197,850	41,089	2,791	-	-	-	2,791
3998-00	CITY OF COOK HOSPITAL	6,724,108	4,602,124	8,141,527	1,690,830	114,839	-	-	-	114,839
4002-00	CITY OF COOK	522,722	397,024	702,367	145,868	9,907	-	-	29,700	39,607
4008-00	CITY OF COON RAPIDS	13,218,535	9,394,372	16,619,398	3,451,513	234,422	-	-	65,340	299,762
4011-00	TOWNSHIP OF ADAMS	7,920	5,592	9,892	2,054	140	-	-	-	140
4014-00	CITY OF CORCORAN	1,520,646	1,269,359	2,245,597	466,365	31,675	-	-	207,901	239,576
4018-00	TOWNSHIP OF CORINNA	300,961	206,900	366,022	76,015	5,163	-	-	-	5,163

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				Pension Expense			
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3832-00	CITY OF CHANHASSEN	\$ -	\$ 397,402	\$ 1,255,272	\$ 65,340	\$ 1,718,014	\$ 120,622	\$ (21,780)	\$ 98,841
3836-00	CITY OF CHASKA	-	792,377	2,502,881	-	3,295,258	240,507	259,381	499,888
3840-00	CITY OF CHATFIELD	-	57,742	182,390	-	240,132	17,526	-	17,526
3844-00	TOWNSHIP OF CHATHAM	-	4,367	13,794	-	18,161	1,326	-	1,326
3850-00	TOWNSHIP OF CHERRY GROVE	-	970	3,065	5,940	9,976	295	(1,980)	(1,685)
3862-00	CITY OF CHISAGO	-	77,636	245,230	-	322,867	23,565	7,920	31,485
3864-00	TOWNSHIP OF CHISAGO LAKE	-	8,734	27,588	-	36,323	2,651	1,980	4,631
3865-00	CHISAGO LAKES JOINT SEWAGE TREATMENT COM	-	-	-	-	-	-	-	-
3866-00	CITY OF CHISHOLM	-	133,923	423,022	-	556,945	40,649	65,340	105,989
3868-00	CITY OF CHOKIO	-	6,793	21,458	-	28,251	2,062	-	2,062
3872-00	CITY OF CIRCLE PINES	-	100,442	317,267	-	417,709	30,487	17,820	48,307
3874-00	CITY OF CLARA CITY	-	21,835	68,971	29,700	120,506	6,628	(9,900)	(3,272)
3874-02	CITY OF CLARA CITY CARE CENTER	-	153,332	484,330	154,441	792,102	46,540	(51,480)	(4,940)
3878-00	CITY OF CLAREMONT	-	8,249	26,056	-	34,305	2,504	-	2,504
3880-00	CITY OF CLARISSA	-	16,498	52,111	-	68,609	5,007	7,920	12,928
3886-00	CITY OF CLARKFIELD	-	16,983	53,644	-	70,627	5,155	-	5,155
3886-01	CLARKFIELD CARE CENTER	-	110,632	349,453	-	460,085	33,580	49,500	83,080
3888-00	CITY OF CLARKS GROVE	-	7,764	24,523	-	32,287	2,356	1,980	4,336
3896-00	CITY OF CLEAR LAKE	-	10,675	33,719	-	44,394	3,240	1,980	5,220
3896-01	CLEAR LAKE/CLEARWATER SEWER AUTHORITY	-	6,308	19,925	41,580	67,813	1,915	(13,860)	(11,945)
3898-00	CITY OF CLEARBROOK	-	19,894	62,840	17,820	100,555	6,038	(5,940)	98
3900-00	TOWNSHIP OF CLEARWATER	-	5,338	16,860	-	22,197	1,620	3,960	5,580
3902-00	CITY OF CLEARWATER	-	28,143	88,896	-	117,039	8,542	3,960	12,502
3904-00	CITY OF CLEMENTS	-	-	-	5,940	5,940	-	(1,980)	(1,980)
3908-00	CITY OF CLEVELAND	-	16,013	50,579	-	66,591	4,860	17,820	22,680
3913-00	CITY OF CLIMAX	-	3,397	10,729	-	14,125	1,031	-	1,031
3916-00	TOWNSHIP OF CLINTON-ROCK COUNTY	-	970	3,065	-	4,036	295	-	295
3920-00	CITY OF CLINTON	-	8,734	27,588	5,940	42,263	2,651	(1,980)	671
3932-00	CITY OF CLOQUET	-	207,192	654,458	142,561	1,004,211	62,888	(47,520)	15,368
3952-00	CITY OF COHASSET	-	51,919	163,998	-	215,917	15,759	5,940	21,699
3954-00	TOWNSHIP OF COKATO	-	6,308	19,925	-	26,233	1,915	3,960	5,875
3956-00	CITY OF COKATO	-	30,569	96,559	11,880	139,009	9,279	(3,960)	5,319
3958-00	CITY OF COLD SPRING	-	52,890	167,063	-	219,953	16,053	5,940	21,993
3960-01	CITY OF COLERAIN	-	25,232	79,700	47,520	152,452	7,659	(15,840)	(8,182)
3965-00	TOWNSHIP OF COLLEGEVILLE	-	2,426	7,663	-	10,090	736	3,960	4,696
3970-00	CITY OF COLOGNE	-	29,114	91,961	-	121,075	8,837	11,880	20,717
3974-00	CITY OF COLUMBIA HEIGHTS	-	461,937	1,459,120	-	1,921,057	140,210	97,020	237,230
3976-00	CITY OF COLUMBUS	-	49,008	154,802	-	203,810	14,875	39,600	54,475
3982-00	CITY OF COMFREY	-	9,705	30,654	-	40,358	2,946	-	2,946
3998-00	CITY OF COOK HOSPITAL	-	399,343	1,261,403	154,441	1,815,186	121,211	(51,480)	69,730
4002-00	CITY OF COOK	-	34,451	108,821	-	143,272	10,457	9,900	20,357
4008-00	CITY OF COON RAPIDS	-	815,183	2,574,918	-	3,390,101	247,429	21,780	269,209
4011-00	TOWNSHIP OF ADAMS	-	485	1,533	-	2,018	147	-	147
4014-00	CITY OF CORCORAN	-	110,147	347,920	-	458,067	33,432	69,300	102,733
4018-00	TOWNSHIP OF CORINNA	-	17,953	56,709	5,940	80,603	5,449	(1,980)	3,469

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4025-00	TOWNSHIP OF CORMORANT	\$ 23,760	\$ 22,368	\$ 39,570	\$ 8,218	\$ 558	\$ -	\$ -	\$ 5,940	\$ 6,498
4036-00	CITY OF COSMOS	134,641	61,511	108,817	22,599	1,535	-	-	-	1,535
4038-00	CITY OF COTTAGE GROVE	9,092,198	6,352,385	11,237,879	2,333,880	158,514	-	-	-	158,514
4040-00	TOWNSHIP OF COTTON	47,520	16,776	29,677	6,163	419	-	-	-	419
4042-00	CITY OF COTTONWOOD	300,961	195,716	346,237	71,907	4,884	-	-	-	4,884
4044-00	CRANE LAKE WATER & SANITARY DISTRICT	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
4046-00	CITY OF COURTLAND	87,120	72,695	128,602	26,708	1,814	-	-	11,880	13,694
4050-00	CITY OF CREDIT RIVER	106,246	126,721	187,957	39,035	2,651	-	-	17,820	20,471
4056-00	CITY OF CROMWELL	166,321	111,838	197,850	41,089	2,791	-	-	-	2,791
4057-00	TOWNSHIP OF CROOKED LAKE	118,801	106,246	187,957	39,035	2,651	-	-	23,760	26,411
4064-00	CITY OF CROOKSTON	2,130,489	1,677,566	2,967,750	616,342	41,861	-	-	184,141	226,002
4070-00	CITY OF CROSBY	776,163	587,148	1,038,712	215,720	14,651	-	-	41,580	56,232
4072-00	CITY OF CROSSLAKE	792,003	626,291	1,107,960	230,101	15,628	-	-	71,280	86,908
4082-00	CITY OF CRYSTAL	5,029,221	3,545,257	6,271,844	1,302,535	88,466	-	-	-	88,466
4088-00	TOWNSHIP OF CULDRUM	7,920	5,592	9,892	2,054	140	-	-	-	140
4092-00	CITY OF CURRIE	71,280	22,368	39,570	8,218	558	-	-	-	558
4093-00	CITY OF CYRUS	47,520	27,959	49,462	10,272	698	-	-	-	698
4114-00	CITY OF DALTON	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
4122-00	CITY OF DANUBE	110,880	83,878	148,387	30,817	2,093	-	-	5,940	8,033
4124-00	CITY OF DANVERS	-	-	-	-	-	-	-	-	-
4136-00	CITY OF DARWIN	79,200	33,551	59,355	12,327	837	-	-	-	837
4142-00	CITY OF DASSEL	530,642	402,616	712,260	147,922	10,047	-	-	29,700	39,747
4146-00	CITY OF DAWSON	483,122	374,657	662,797	137,650	9,349	-	-	35,640	44,989
4150-00	CITY OF DAYTON	1,465,206	1,028,907	1,820,220	378,023	25,675	-	-	-	25,675
4155-00	TOWNSHIP OF DEAD LAKE	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
4156-00	TOWNSHIP OF DECORIA	15,840	22,368	39,570	8,218	558	-	-	11,880	12,438
4158-00	CITY OF DEEPHAVEN	696,963	464,127	821,077	170,521	11,582	-	-	-	11,582
4164-00	CITY OF DEER CREEK	31,680	22,368	39,570	8,218	558	-	-	-	558
4170-00	CITY OF DEER RIVER	467,282	313,146	553,980	115,050	7,814	-	-	-	7,814
4182-00	CITY OF DEERWOOD	237,601	156,573	276,990	57,525	3,907	-	-	-	3,907
4183-00	TOWNSHIP OF DEERWOOD	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
4184-00	CITY OF DE GRAFF	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
4188-00	CITY OF DELANO	2,106,729	1,560,137	2,760,007	573,198	38,931	-	-	77,220	116,151
4188-02	CITY OF DELANO MUNICIPAL UTILITIES	1,005,844	743,721	1,315,702	273,245	18,558	-	-	35,640	54,199
4192-01	CITY OF DELAVAN	39,600	27,959	49,462	10,272	698	-	-	-	698
4202-00	CITY OF DELLWOOD	23,760	-	-	-	-	-	-	-	-
4214-00	CITY OF DENT	15,840	11,184	19,785	4,109	279	-	-	-	279
4220-00	TOWNSHIP OF DES MOINES RIVER	7,920	5,592	9,892	2,054	140	-	-	-	140
4226-00	CITY OF DETROIT LAKES	5,718,264	3,992,608	7,063,244	1,466,893	99,629	-	-	-	99,629
4228-00	TOWNSHIP OF DEWALD	7,920	5,592	9,892	2,054	140	-	-	-	140
4234-00	CITY OF DEXTER	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
4240-00	CITY OF DILWORTH	649,443	419,392	741,937	154,085	10,465	-	-	-	10,465
4242-00	CITY OF DODGE CENTER	1,132,565	822,008	1,454,197	302,007	20,512	-	-	23,760	44,272
4252-00	CITY OF DONNELLY	15,840	11,184	19,785	4,109	279	-	-	-	279
4260-00	TOWNSHIP OF DOUGLAS	39,600	27,959	49,462	10,272	698	-	-	-	698

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4025-00	TOWNSHIP OF CORMORANT	\$ -	\$ 1,941	\$ 6,131	\$ -	\$ 8,072	\$ 589	\$ 1,980	\$ 2,569
4036-00	CITY OF COSMOS	-	5,338	16,860	35,640	57,837	1,620	(11,880)	(10,260)
4038-00	CITY OF COTTAGE GROVE	-	551,219	1,741,135	71,280	2,363,634	167,309	(23,760)	143,549
4040-00	TOWNSHIP OF COTTON	-	1,456	4,598	17,820	23,874	442	(5,940)	(5,498)
4042-00	CITY OF COTTONWOOD	-	16,983	53,644	17,820	88,447	5,155	(5,940)	(785)
4044-00	CRANE LAKE WATER & SANITARY DISTRICT	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
4046-00	CITY OF COURTLAND	-	6,308	19,925	-	26,233	1,915	3,960	5,875
4050-00	CITY OF CREDIT RIVER	-	9,219	29,121	-	38,340	2,798	5,940	8,738
4056-00	CITY OF CROMWELL	-	9,705	30,654	5,940	46,298	2,946	(1,980)	966
4057-00	TOWNSHIP OF CROOKED LAKE	-	9,219	29,121	-	38,340	2,798	7,920	10,718
4064-00	CITY OF CROOKSTON	-	145,568	459,807	-	605,375	44,184	61,380	105,564
4070-00	CITY OF CROSBY	-	50,949	160,932	-	211,881	15,464	13,860	29,324
4072-00	CITY OF CROSSLAKE	-	54,346	171,661	-	226,007	16,495	23,760	40,255
4082-00	CITY OF CRYSTAL	-	307,635	971,725	5,940	1,285,299	93,375	(1,980)	91,395
4088-00	TOWNSHIP OF CULDRUM	-	485	1,533	-	2,018	147	-	147
4092-00	CITY OF CURRIE	-	1,941	6,131	29,700	37,772	589	(9,900)	(9,311)
4093-00	CITY OF CYRUS	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)
4114-00	CITY OF DALTON	-	5,338	16,860	-	22,197	1,620	-	1,620
4122-00	CITY OF DANUBE	-	7,278	22,990	-	30,269	2,209	1,980	4,189
4124-00	CITY OF DANVERS	-	-	-	-	-	-	-	-
4136-00	CITY OF DARWIN	-	2,911	9,196	23,760	35,868	884	(7,920)	(7,036)
4142-00	CITY OF DASSEL	-	34,936	110,354	-	145,290	10,604	9,900	20,504
4146-00	CITY OF DAWSON	-	32,510	102,690	-	135,200	9,868	11,880	21,748
4150-00	CITY OF DAYTON	-	89,282	282,015	5,940	377,237	27,099	(1,980)	25,119
4155-00	TOWNSHIP OF DEAD LAKE	-	1,941	6,131	-	8,072	589	1,980	2,569
4156-00	TOWNSHIP OF DECORIA	-	1,941	6,131	-	8,072	589	3,960	4,549
4158-00	CITY OF DEEPHAVEN	-	40,274	127,213	29,700	197,187	12,224	(9,900)	2,324
4164-00	CITY OF DEER CREEK	-	1,941	6,131	-	8,072	589	-	589
4170-00	CITY OF DEER RIVER	-	27,173	85,831	17,820	130,823	8,248	(5,940)	2,308
4182-00	CITY OF DEERWOOD	-	13,586	42,915	11,880	68,382	4,124	(3,960)	164
4183-00	TOWNSHIP OF DEERWOOD	-	4,367	13,794	-	18,161	1,326	-	1,326
4184-00	CITY OF DE GRAFF	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
4188-00	CITY OF DELANO	-	135,379	427,620	-	562,999	41,091	25,740	66,831
4188-02	CITY OF DELANO MUNICIPAL UTILITIES	-	64,535	203,848	-	268,383	19,588	11,880	31,468
4192-01	CITY OF DELAVAN	-	2,426	7,663	-	10,090	736	-	736
4202-00	CITY OF DELLWOOD	-	-	-	17,820	17,820	-	(5,940)	(5,940)
4214-00	CITY OF DENT	-	970	3,065	-	4,036	295	-	295
4220-00	TOWNSHIP OF DES MOINES RIVER	-	485	1,533	-	2,018	147	-	147
4226-00	CITY OF DETROIT LAKES	-	346,453	1,094,340	47,520	1,488,313	105,157	(15,840)	89,317
4228-00	TOWNSHIP OF DEWALD	-	485	1,533	-	2,018	147	-	147
4234-00	CITY OF DEXTER	-	4,852	15,327	-	20,179	1,473	-	1,473
4240-00	CITY OF DILWORTH	-	36,392	114,952	41,580	192,924	11,046	(13,860)	(2,814)
4242-00	CITY OF DODGE CENTER	-	71,329	225,305	-	296,634	21,650	7,920	29,570
4252-00	CITY OF DONNELLY	-	970	3,065	-	4,036	295	-	295
4260-00	TOWNSHIP OF DOUGLAS	-	2,426	7,663	-	10,090	736	-	736

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4269-00	TOWNSHIP OF DRESBACH	\$ 39,600	\$ 27,959	\$ 49,462	\$ 10,272	\$ 698	\$ -	\$ -	\$ -	\$ 698
4280-00	DULUTH ENTERTAINMENT CONVENTION	3,587,775	3,573,216	6,321,307	1,312,808	89,164	-	-	1,104,845	1,194,009
4300-01	CITY OF DULUTH	41,097,051	28,736,712	50,837,552	10,557,932	717,081	-	-	-	717,081
4301-00	TOWNSHIP OF DULUTH	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
4332-00	CITY OF DUMONT	39,600	27,959	49,462	10,272	698	-	-	-	698
4336-00	CITY OF DUNDAS	427,682	318,738	563,872	117,105	7,954	-	-	17,820	25,774
4338-00	CITY OF DUNDEE	23,760	16,776	29,677	6,163	419	-	-	-	419
4340-00	TOWNSHIP OF DUNN	15,840	5,592	9,892	2,054	140	-	-	-	140
4342-00	CITY OF DUNNELL	87,120	50,327	89,032	18,490	1,256	-	-	-	1,256
4344-00	TOWNSHIP OF EAST SIDE	15,840	5,592	9,892	2,054	140	-	-	-	140
4346-00	CITY OF EAGAN	17,233,992	12,072,886	21,357,905	4,435,605	301,260	-	-	-	301,260
4350-00	CITY OF EAGLE BEND	277,201	190,124	336,345	69,852	4,744	-	-	-	4,744
4356-00	CITY OF EAGLE LAKE	372,242	279,594	494,625	102,724	6,977	-	-	17,820	24,797
4357-00	TOWNSHIP OF EAGLE LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
4362-00	CITY OF EAST BETHEL	1,520,646	1,028,907	1,820,220	378,023	25,675	-	-	-	25,675
4366-00	CITY OF EAST GRAND FORKS	5,314,342	3,757,749	6,647,759	1,380,605	93,769	-	-	5,940	99,709
4369-00	CITY OF EAST GULL LAKE	348,481	229,267	405,592	84,233	5,721	-	-	-	5,721
4382-00	CITY OF EASTON	15,840	11,184	19,785	4,109	279	-	-	-	279
4388-00	CITY OF ECHO	126,721	67,103	118,710	24,654	1,674	-	-	-	1,674
4404-00	CITY OF EDEN PRAIRIE	19,309,040	13,722,493	24,276,193	5,041,674	342,424	-	-	95,040	437,464
4406-00	CITY OF EDEN VALLEY	245,521	167,757	296,775	61,634	4,186	-	-	-	4,186
4408-00	CITY OF EDGERTON	332,641	246,043	435,270	90,397	6,140	-	-	11,880	18,020
4410-00	CITY OF EDINA	23,181,937	17,295,710	30,597,499	6,354,482	431,588	-	-	986,044	1,417,632
4420-00	CITY OF EITZEN	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
4434-00	CITY OF ELBOW LAKE	807,843	587,148	1,038,712	215,720	14,651	-	-	17,820	32,471
4440-00	CITY OF ELGIN	261,361	178,940	316,560	65,743	4,465	-	-	-	4,465
4444-00	CITY OF ELIZABETH	87,120	83,878	148,387	30,817	2,093	-	-	23,760	25,853
4445-00	TOWNSHIP OF ELIZABETH	31,680	22,368	39,570	8,218	558	-	-	-	558
4452-00	CITY OF ELK RIVER	8,268,514	5,865,891	10,377,231	2,155,141	146,374	-	-	29,700	176,074
4452-01	ELK RIVER UTILITIES	4,514,419	3,220,927	5,698,079	1,183,376	80,373	-	-	35,640	116,013
4454-00	CITY OF ELKO NEW MARKET	1,045,444	743,721	1,315,702	273,245	18,558	-	-	5,940	24,498
4456-00	CITY OF ELKTON	23,760	16,776	29,677	6,163	419	-	-	-	419
4458-00	CITY OF ELLENDALE	142,561	106,246	187,957	39,035	2,651	-	-	5,940	8,591
4460-00	TOWNSHIP OF ELLINGTON	-	-	-	-	-	-	-	-	-
4467-00	CITY OF ELLSWORTH PARKVIEW MANOR NURSING	1,124,645	855,559	1,513,552	314,334	21,349	-	-	65,340	86,689
4468-00	CITY OF ELLSWORTH	102,960	67,103	118,710	24,654	1,674	-	-	-	1,674
4471-00	TOWNSHIP OF ELM CREEK	5,920	5,592	9,892	2,054	140	-	-	-	140
4486-00	CITY OF ELMORE	213,841	134,205	237,420	49,307	3,349	-	-	-	3,349
4492-00	CITY OF ELY	1,987,928	1,403,564	2,483,017	515,672	35,024	-	-	-	35,024
4496-00	CITY OF ELYSIAN	213,841	156,573	276,990	57,525	3,907	-	-	5,940	9,847
4500-00	TOWNSHIP OF EMBARRASS	71,280	39,143	69,247	14,381	977	-	-	-	977
4505-00	CITY OF EMILY	245,521	184,532	326,452	67,798	4,605	-	-	11,880	16,485
4508-00	CITY OF EMMONS	47,520	33,551	59,355	12,327	837	-	-	-	837
4510-00	CITY OF EMPIRE	316,801	234,859	415,485	86,288	5,861	-	-	11,880	17,741
4520-00	CITY OF ERHARD	7,920	-	-	-	-	-	-	-	-

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4269-00	TOWNSHIP OF DRESBACH	\$ -	\$ 2,426	\$ 7,663	\$ -	\$ 10,090	\$ 736	\$ -	\$ 736
4280-00	DULUTH ENTERTAINMENT CONVENTION	-	310,061	979,388	-	1,289,449	94,111	368,282	462,393
4300-01	CITY OF DULUTH	-	2,493,587	7,876,489	297,001	10,667,077	756,867	(99,000)	657,866
4301-00	TOWNSHIP OF DULUTH	-	5,338	16,860	-	22,197	1,620	1,980	3,600
4332-00	CITY OF DUMONT	-	2,426	7,663	-	10,090	736	-	736
4336-00	CITY OF DUNDAS	-	27,658	87,363	-	115,021	8,395	5,940	14,335
4338-00	CITY OF DUNDEE	-	1,456	4,598	-	6,054	442	-	442
4340-00	TOWNSHIP OF DUNN	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
4342-00	CITY OF DUNNELL	-	4,367	13,794	11,880	30,041	1,326	(3,960)	(2,635)
4344-00	TOWNSHIP OF EAST SIDE	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
4346-00	CITY OF EAGAN	-	1,047,607	3,309,076	100,980	4,457,663	317,975	(33,660)	284,315
4350-00	CITY OF EAGLE BEND	-	16,498	52,111	5,940	74,549	5,007	(1,980)	3,027
4356-00	CITY OF EAGLE LAKE	-	24,261	76,634	-	100,896	7,364	5,940	13,304
4357-00	TOWNSHIP OF EAGLE LAKE	-	485	1,533	-	2,018	147	-	147
4362-00	CITY OF EAST BETHEL	-	89,282	282,015	47,520	418,817	27,099	(15,840)	11,259
4366-00	CITY OF EAST GRAND FORKS	-	326,073	1,029,967	-	1,356,040	98,971	1,980	100,951
4369-00	CITY OF EAST GULL LAKE	-	19,894	62,840	17,820	100,555	6,038	(5,940)	98
4382-00	CITY OF EASTON	-	970	3,065	-	4,036	295	-	295
4388-00	CITY OF ECHO	-	5,823	18,392	23,760	47,975	1,767	(7,920)	(6,153)
4404-00	CITY OF EDEN PRAIRIE	-	1,190,750	3,761,219	-	4,951,968	361,423	31,680	393,103
4406-00	CITY OF EDEN VALLEY	-	14,557	45,981	5,940	66,478	4,418	(1,980)	2,438
4408-00	CITY OF EDGERTON	-	21,350	67,438	-	88,788	6,480	3,960	10,440
4410-00	CITY OF EDINA	-	1,500,810	4,740,607	-	6,241,417	455,534	328,681	784,215
4420-00	CITY OF EITZEN	-	3,882	12,262	-	16,143	1,178	-	1,178
4434-00	CITY OF ELBOW LAKE	-	50,949	160,932	-	211,881	15,464	5,940	21,404
4440-00	CITY OF ELGIN	-	15,527	49,046	5,940	70,513	4,713	(1,980)	2,733
4444-00	CITY OF ELIZABETH	-	7,278	22,990	-	30,269	2,209	7,920	10,129
4445-00	TOWNSHIP OF ELIZABETH	-	1,941	6,131	-	8,072	589	-	589
4452-00	CITY OF ELK RIVER	-	509,004	1,607,791	-	2,116,795	154,496	9,900	164,396
4452-01	ELK RIVER UTILITIES	-	279,491	882,829	-	1,162,320	84,833	11,880	96,713
4454-00	CITY OF ELKO NEW MARKET	-	64,535	203,848	-	268,383	19,588	1,980	21,568
4456-00	CITY OF ELKTON	-	1,456	4,598	-	6,054	442	-	442
4458-00	CITY OF ELLENDALE	-	9,219	29,121	-	38,340	2,798	1,980	4,778
4460-00	TOWNSHIP OF ELLINGTON	-	-	-	-	-	-	-	-
4467-00	CITY OF ELLSWORTH PARKVIEW MANOR NURSING	-	74,240	234,501	-	308,741	22,534	21,780	44,314
4468-00	CITY OF ELLSWORTH	-	5,823	18,392	5,940	30,155	1,767	(1,980)	(213)
4471-00	TOWNSHIP OF ELM CREEK	-	485	1,533	-	2,018	147	-	147
4486-00	CITY OF ELMORE	-	11,645	36,785	17,820	66,250	3,535	(5,940)	(2,405)
4492-00	CITY OF ELY	-	121,792	384,705	-	506,497	36,967	-	36,967
4496-00	CITY OF ELYSIAN	-	13,586	42,915	-	56,502	4,124	1,980	6,104
4500-00	TOWNSHIP OF EMBARRASS	-	3,397	10,729	11,880	26,005	1,031	(3,960)	(2,929)
4505-00	CITY OF EMILY	-	16,013	50,579	-	66,591	4,860	3,960	8,820
4508-00	CITY OF EMMONS	-	2,911	9,196	-	12,108	884	-	884
4510-00	CITY OF EMPIRE	-	20,380	64,373	-	84,753	6,186	3,960	10,146
4520-00	CITY OF ERHARD	-	-	-	5,940	5,940	-	(1,980)	(1,980)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4530-00	CITY OF ERSKINE	\$ 126,721	\$ 61,511	\$ 108,817	\$ 22,599	\$ 1,535	\$ -	\$ -	\$ -	\$ 1,535
4544-00	CITY OF EVANSVILLE	118,801	95,062	168,172	34,926	2,372	-	-	11,880	14,252
4546-00	CITY OF EVELETH	1,797,847	1,258,175	2,225,812	462,256	31,396	-	-	-	31,396
4558-00	CITY OF EXCELSIOR	1,077,124	833,191	1,473,982	306,116	20,791	-	-	77,220	98,011
4562-00	CITY OF EYOTA	300,961	206,900	366,022	76,015	5,163	-	-	-	5,163
4572-00	CITY OF FAIRFAX	451,442	301,962	534,195	110,941	7,535	-	-	-	7,535
4573-00	TOWNSHIP OF FAIRHAVEN	15,840	95,062	168,172	34,926	2,372	-	-	89,100	91,473
4574-00	TOWNSHIP OF FAIRFIELD--CROW WING COUNTY	39,600	27,959	49,462	10,272	698	-	-	-	698
4578-00	CITY OF FAIRMONT	5,583,623	3,785,708	6,697,222	1,390,878	94,467	-	-	-	94,467
4585-00	TOWNSHIP OF FAIRVIEW	31,680	22,368	39,570	8,218	558	-	-	-	558
4588-00	CITY OF FALCON HEIGHTS	696,963	497,678	880,432	182,848	12,419	-	-	5,940	18,359
4592-00	TOWNSHIP OF FALL LAKE	31,680	16,776	29,677	6,163	419	-	-	-	419
4600-00	CITY OF FARIBAULT	7,365,631	5,155,721	9,120,884	1,894,223	128,653	-	-	-	128,653
4610-00	CITY OF FARMINGTON	5,195,542	3,707,422	6,558,727	1,362,115	92,513	-	-	41,580	134,093
4618-01	TOWN OF FAYAL	293,041	223,676	395,700	82,179	5,581	-	-	17,820	23,402
4632-00	CITY OF FERGUS FALLS	6,534,027	4,697,186	8,309,699	1,725,756	117,211	-	-	89,100	206,311
4638-00	CITY OF FERTILE	221,761	173,349	306,667	63,689	4,326	-	-	17,820	22,146
4638-02	FAIR MEADOW NURSING HOME	3,136,333	2,130,509	3,769,042	782,754	53,164	-	-	-	53,164
4644-00	CITY OF FIFTY LAKES	324,721	229,267	405,592	84,233	5,721	-	-	-	5,721
4646-00	TOWNSHIP OF FILLMORE	7,920	-	-	-	-	-	-	-	-
4652-00	CITY OF FINLAYSON	198,001	134,205	237,420	49,307	3,349	-	-	-	3,349
4654-00	TOWNSHIP OF FISH LAKE	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
4662-00	TOWNSHIP OF FLEMING	39,600	39,143	69,247	14,381	977	-	-	11,880	12,857
4664-00	CITY OF FLENSBURG	-	27,959	49,462	10,272	698	-	-	29,700	30,398
4670-00	CITY OF FLOODWOOD	182,161	134,205	237,420	49,307	3,349	-	-	5,940	9,289
4686-00	CITY OF FOLEY	514,802	402,616	712,260	147,922	10,047	-	-	41,580	51,627
4700-00	CITY OF FOREST LAKE	3,057,133	2,337,409	4,135,065	858,769	58,326	-	-	190,081	248,407
4704-00	CITY OF FORESTON	118,801	78,286	138,495	28,763	1,954	-	-	-	1,954
4718-00	CITY OF FOSSTON	1,140,485	777,272	1,375,057	285,572	19,396	-	-	-	19,396
4728-00	CITY OF FOUNTAIN	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
4730-00	TOWNSHIP OF FOX LAKE	87,120	5,592	9,892	2,054	140	-	-	-	140
4740-00	TOWNSHIP OF FRANCONIA	95,040	61,511	108,817	22,599	1,535	-	-	-	1,535
4746-00	TOWNSHIP OF FRANKLIN	221,761	173,349	306,667	63,689	4,326	-	-	17,820	22,146
4748-00	CITY OF FRANKLIN	110,880	83,878	148,387	30,817	2,093	-	-	5,940	8,033
4756-00	CITY OF FRAZEE	427,682	301,962	534,195	110,941	7,535	-	-	-	7,535
4757-00	TOWNSHIP OF FREDENBERG	23,760	11,184	19,785	4,109	279	-	-	-	279
4762-00	CITY OF FREEBORN	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
4765-00	TOWNSHIP OF FREEDOM	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
4767-00	TOWNSHIP OF FREEMAN	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
4770-00	CITY OF FREEPORT	110,880	83,878	148,387	30,817	2,093	-	-	5,940	8,033
4771-00	TOWNSHIP OF FRENCH	55,440	39,143	69,247	14,381	977	-	-	-	977
4776-00	TOWNSHIP OF FRENCH LAKE	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
4778-00	TOWNSHIP OF FRIBERG	-	22,368	39,570	8,218	558	-	-	23,760	24,318
4780-00	CITY OF FRIDLEY	7,777,472	5,631,031	9,961,746	2,068,853	140,514	-	-	148,501	289,014
4786-00	CITY OF FROST	39,600	27,959	49,462	10,272	698	-	-	-	698

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4530-00	CITY OF ERSKINE	\$ -	\$ 5,338	\$ 16,860	\$ 29,700	\$ 51,897	\$ 1,620	\$ (9,900)	\$ (8,280)
4544-00	CITY OF EVANSVILLE	-	8,249	26,056	-	34,305	2,504	3,960	6,464
4546-00	CITY OF EVELETH	-	109,176	344,855	11,880	465,911	33,138	(3,960)	29,178
4558-00	CITY OF EXCELSIOR	-	72,299	228,371	-	300,670	21,945	25,740	47,685
4562-00	CITY OF EYOTA	-	17,953	56,709	5,940	80,603	5,449	(1,980)	3,469
4572-00	CITY OF FAIRFAX	-	26,202	82,765	17,820	126,788	7,953	(5,940)	2,013
4573-00	TOWNSHIP OF FAIRHAVEN	-	8,249	26,056	-	34,305	2,504	29,700	32,204
4574-00	TOWNSHIP OF FAIRFIELD-CROW WING COUNTY	-	2,426	7,663	-	10,090	736	-	736
4578-00	CITY OF FAIRMONT	-	328,499	1,037,630	166,321	1,532,450	99,708	(55,440)	44,268
4585-00	TOWNSHIP OF FAIRVIEW	-	1,941	6,131	-	8,072	589	-	589
4588-00	CITY OF FALCON HEIGHTS	-	43,185	136,409	-	179,595	13,108	1,980	15,088
4592-00	TOWNSHIP OF FALL LAKE	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
4600-00	CITY OF FARIBAULT	-	447,380	1,413,139	47,520	1,908,040	135,791	(15,840)	119,951
4610-00	CITY OF FARMINGTON	-	321,706	1,016,173	-	1,337,879	97,646	13,860	111,506
4618-01	TOWN OF FAYAL	-	19,409	61,308	-	80,717	5,891	5,940	11,831
4632-00	CITY OF FERGUS FALLS	-	407,592	1,287,459	-	1,695,050	123,714	29,700	153,414
4638-00	CITY OF FERTILE	-	15,042	47,513	-	62,555	4,566	5,940	10,506
4638-02	FAIR MEADOW NURSING HOME	-	184,872	583,955	89,100	857,927	56,113	(29,700)	26,413
4644-00	CITY OF FIFTY LAKES	-	19,894	62,840	-	82,735	6,038	-	6,038
4646-00	TOWNSHIP OF FILLMORE	-	-	-	5,940	5,940	-	(1,980)	(1,980)
4652-00	CITY OF FINLAYSON	-	11,645	36,785	5,940	54,370	3,535	(1,980)	1,555
4654-00	TOWNSHIP OF FISH LAKE	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
4662-00	TOWNSHIP OF FLEMING	-	3,397	10,729	-	14,125	1,031	3,960	4,991
4664-00	CITY OF FLENSBURG	-	2,426	7,663	-	10,090	736	9,900	10,636
4670-00	CITY OF FLOODWOOD	-	11,645	36,785	-	48,430	3,535	1,980	5,515
4686-00	CITY OF FOLEY	-	34,936	110,354	-	145,290	10,604	13,860	24,464
4700-00	CITY OF FOREST LAKE	-	202,825	640,664	-	843,489	61,563	63,360	124,923
4704-00	CITY OF FORESTON	-	6,793	21,458	5,940	34,191	2,062	(1,980)	82
4718-00	CITY OF FOSSTON	-	67,447	213,044	29,700	310,191	20,472	(9,900)	10,572
4728-00	CITY OF FOUNTAIN	-	5,823	18,392	-	24,215	1,767	-	1,767
4730-00	TOWNSHIP OF FOX LAKE	-	485	1,533	59,400	61,418	147	(19,800)	(19,653)
4740-00	TOWNSHIP OF FRANCONIA	-	5,338	16,860	5,940	28,137	1,620	(1,980)	(360)
4746-00	TOWNSHIP OF FRANKLIN	-	15,042	47,513	-	62,555	4,566	5,940	10,506
4748-00	CITY OF FRANKLIN	-	7,278	22,990	-	30,269	2,209	1,980	4,189
4756-00	CITY OF FRAZEE	-	26,202	82,765	-	108,968	7,953	-	7,953
4757-00	TOWNSHIP OF FREDENBERG	-	970	3,065	5,940	9,976	295	(1,980)	(1,685)
4762-00	CITY OF FREEBORN	-	3,882	12,262	-	16,143	1,178	1,980	3,158
4765-00	TOWNSHIP OF FREEDOM	-	970	3,065	-	4,036	295	1,980	2,275
4767-00	TOWNSHIP OF FREEMAN	-	1,456	4,598	-	6,054	442	1,980	2,422
4770-00	CITY OF FREEPOR	-	7,278	22,990	-	30,269	2,209	1,980	4,189
4771-00	TOWNSHIP OF FRENCH	-	3,397	10,729	-	14,125	1,031	-	1,031
4776-00	TOWNSHIP OF FRENCH LAKE	-	3,882	12,262	-	16,143	1,178	-	1,178
4778-00	TOWNSHIP OF FRIBERG	-	1,941	6,131	-	8,072	589	7,920	8,509
4780-00	CITY OF FRIDLEY	-	488,625	1,543,418	-	2,032,042	148,310	49,500	197,810
4786-00	CITY OF FROST	-	2,426	7,663	-	10,090	736	-	736

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4788-00	CITY OF FULDA	\$ 245,521	\$ 178,940	\$ 316,560	\$ 65,743	\$ 4,465	\$ -	\$ -	\$ 5,940	\$ 10,405
4800-00	TOWNSHIP OF GARDEN CITY	-	5,592	9,892	2,054	140	-	-	5,940	6,080
4807-00	CITY OF GARRISON	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
4808-00	CITY OF GARFIELD	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
4809-00	TOWNSHIP OF GARFIELD - POLK COUNTY	23,760	16,776	29,677	6,163	419	-	-	-	419
4812-00	CITY OF GARVIN	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
4814-00	CITY OF GARY	55,440	50,327	89,032	18,490	1,256	-	-	11,880	13,136
4816-00	CITY OF GAYLORD	562,322	408,208	722,152	149,976	10,186	-	-	11,880	22,066
4820-00	CITY OF GENEVA	118,801	78,286	138,495	28,763	1,954	-	-	-	1,954
4830-00	CITY OF GEORGETOWN	-	-	-	-	-	-	-	-	-
4840-00	CITY OF GHENT	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
4842-00	CITY OF GIBBON	126,721	111,838	197,850	41,089	2,791	-	-	23,760	26,551
4844-00	CITY OF GILBERT	887,044	643,067	1,137,637	236,264	16,047	-	-	17,820	33,867
4850-00	CITY OF GILMAN	102,960	95,062	168,172	34,926	2,372	-	-	23,760	26,132
4855-00	TOWNSHIP OF GIRARD	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
4858-00	TOWNSHIP OF GLEN	7,920	5,592	9,892	2,054	140	-	-	-	140
4860-00	CITY OF GLENCOE	1,782,007	1,224,623	2,166,457	449,929	30,559	-	-	-	30,559
4860-02	CITY OF GLENCOE MUNICIPAL UTILITIES	1,180,085	799,640	1,414,627	293,789	19,954	-	-	-	19,954
4868-00	CITY OF GLENVILLE	87,120	67,103	118,710	24,654	1,674	-	-	5,940	7,614
4870-00	CITY OF GLENWOOD	815,763	553,597	979,357	203,393	13,814	-	-	-	13,814
4876-00	CITY OF GLYNDON	253,441	167,757	296,775	61,634	4,186	-	-	-	4,186
4877-00	TOWNSHIP OF GNESEN	63,360	33,551	59,355	12,327	837	-	-	-	837
4884-00	CITY OF GOLDEN VALLEY	9,995,082	7,207,944	12,751,431	2,648,214	179,863	-	-	160,381	340,244
4886-00	CITY OF GONVICK	110,880	78,286	138,495	28,763	1,954	-	-	-	1,954
4892-00	CITY OF GOOD THUNDER	110,880	61,511	108,817	22,599	1,535	-	-	-	1,535
4896-00	CITY OF GOODHUE	293,041	218,084	385,807	80,124	5,442	-	-	11,880	17,322
4902-00	CITY OF GOODRIDGE	95,040	61,511	108,817	22,599	1,535	-	-	-	1,535
4904-00	CITY OF GOODVIEW	704,883	486,494	860,647	178,739	12,140	-	-	-	12,140
4920-00	CITY OF GRACEVILLE	142,561	162,165	286,882	59,580	4,047	-	-	65,340	69,387
4925-00	TOWNSHIP OF GRAND LAKE	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638
4936-00	CITY OF GRAND MARAIS	1,584,007	1,151,929	2,037,855	423,221	28,745	-	-	35,640	64,385
4940-00	CITY OF GRAND MEADOW	293,041	240,451	425,377	88,342	6,000	-	-	35,640	41,640
4947-00	TOWNSHIP OF GRAND PRAIRIE	7,920	5,592	9,892	2,054	140	-	-	-	140
4952-00	CITY OF GRAND RAPIDS	4,253,058	2,963,701	5,243,024	1,088,870	73,955	-	-	-	73,955
4952-03	CITY OF GRAND RAPIDS MUNICIPAL UTILITIES	3,017,533	2,108,142	3,729,472	774,536	52,605	-	-	-	52,605
4953-00	CITY OF GRANADA	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
4960-00	CITY OF GRANITE FALLS	1,956,248	1,330,869	2,354,415	488,964	33,210	-	-	-	33,210
4976-00	CITY OF GRASSTON	7,920	5,592	9,892	2,054	140	-	-	-	140
4979-00	CITY OF GRANT	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
4984-00	TOWNSHIP OF GREAT SCOTT	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
4988-00	CITY OF GREEN ISLE	55,440	39,143	69,247	14,381	977	-	-	-	977
4998-00	CITY OF GREENBUSH	150,481	100,654	178,065	36,980	2,512	-	-	-	2,512
5000-00	TOWNSHIP OF GREENBUSH	31,680	22,368	39,570	8,218	558	-	-	-	558
5004-00	CITY OF GREENFIELD	396,002	324,330	573,765	119,159	8,093	-	-	47,520	55,613
5014-00	TOWNSHIP OF GREENWAY	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

		Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4788-00	CITY OF FULDA	\$ -	\$ 15,527	\$ 49,046	\$ -	\$ 64,573	\$ 4,713	\$ 1,980	\$ 6,693
4800-00	TOWNSHIP OF GARDEN CITY	-	485	1,533	-	2,018	147	1,980	2,127
4807-00	CITY OF GARRISON	-	5,338	16,860	-	22,197	1,620	-	1,620
4808-00	CITY OF GARFIELD	-	5,823	18,392	-	24,215	1,767	-	1,767
4809-00	TOWNSHIP OF GARFIELD - POLK COUNTY	-	1,456	4,598	-	6,054	442	-	442
4812-00	CITY OF GARVIN	-	3,882	12,262	-	16,143	1,178	-	1,178
4814-00	CITY OF GARY	-	4,367	13,794	-	18,161	1,326	3,960	5,286
4816-00	CITY OF GAYLORD	-	35,422	111,886	-	147,308	10,751	3,960	14,711
4820-00	CITY OF GENEVA	-	6,793	21,458	5,940	34,191	2,062	(1,980)	82
4830-00	CITY OF GEORGETOWN	-	-	-	-	-	-	-	-
4840-00	CITY OF GHENT	-	6,308	19,925	-	26,233	1,915	-	1,915
4842-00	CITY OF GIBBON	-	9,705	30,654	-	40,358	2,946	7,920	10,866
4844-00	CITY OF GILBERT	-	55,801	176,259	-	232,060	16,937	5,940	22,877
4850-00	CITY OF GILMAN	-	8,249	26,056	-	34,305	2,504	7,920	10,424
4855-00	TOWNSHIP OF GIRARD	-	3,882	12,262	-	16,143	1,178	1,980	3,158
4858-00	TOWNSHIP OF GLEN	-	485	1,533	-	2,018	147	-	147
4860-00	CITY OF GLENCOE	-	106,265	335,659	35,640	477,564	32,254	(11,880)	20,374
4860-02	CITY OF GLENCOE MUNICIPAL UTILITIES	-	69,388	219,175	35,640	324,202	21,061	(11,880)	9,181
4868-00	CITY OF GLENVILLE	-	5,823	18,392	-	24,215	1,767	1,980	3,747
4870-00	CITY OF GLENWOOD	-	48,038	151,736	23,760	223,534	14,581	(7,920)	6,661
4876-00	CITY OF GLYNDON	-	14,557	45,981	11,880	72,418	4,418	(3,960)	458
4877-00	TOWNSHIP OF GNESEN	-	2,911	9,196	11,880	23,988	884	(3,960)	(3,076)
4884-00	CITY OF GOLDEN VALLEY	-	625,459	1,975,636	-	2,601,095	189,843	53,460	243,303
4886-00	CITY OF GONVICK	-	6,793	21,458	-	28,251	2,062	-	2,062
4892-00	CITY OF GOOD THUNDER	-	5,338	16,860	17,820	40,017	1,620	(5,940)	(4,320)
4896-00	CITY OF GOODHUE	-	18,924	59,775	-	78,699	5,744	3,960	9,704
4902-00	CITY OF GOODRIDGE	-	5,338	16,860	5,940	28,137	1,620	(1,980)	(360)
4904-00	CITY OF GOODVIEW	-	42,215	133,344	11,880	187,439	12,813	(3,960)	8,853
4920-00	CITY OF GRACEVILLE	-	14,072	44,448	-	58,520	4,271	21,780	26,051
4925-00	TOWNSHIP OF GRAND LAKE	-	2,426	7,663	-	10,090	736	1,980	2,716
4936-00	CITY OF GRAND MARAIS	-	99,957	315,734	-	415,691	30,339	11,880	42,220
4940-00	CITY OF GRAND MEADOW	-	20,865	65,906	-	86,770	6,333	11,880	18,213
4947-00	TOWNSHIP OF GRAND PRAIRIE	-	485	1,533	-	2,018	147	-	147
4952-00	CITY OF GRAND RAPIDS	-	257,171	812,325	41,580	1,111,076	78,058	(13,860)	64,198
4952-03	CITY OF GRAND RAPIDS MUNICIPAL UTILITIES	-	182,931	577,824	23,760	784,515	55,524	(7,920)	47,604
4953-00	CITY OF GRANADA	-	1,941	6,131	-	8,072	589	1,980	2,569
4960-00	CITY OF GRANITE FALLS	-	115,484	364,780	53,460	533,724	35,052	(17,820)	17,232
4976-00	CITY OF GRASSTON	-	485	1,533	-	2,018	147	-	147
4979-00	CITY OF GRANT	-	4,367	13,794	-	18,161	1,326	-	1,326
4984-00	TOWNSHIP OF GREAT SCOTT	-	3,882	12,262	-	16,143	1,178	-	1,178
4988-00	CITY OF GREEN ISLE	-	3,397	10,729	-	14,125	1,031	-	1,031
4998-00	CITY OF GREENBUSH	-	8,734	27,588	5,940	42,263	2,651	(1,980)	671
5000-00	TOWNSHIP OF GREENBUSH	-	1,941	6,131	-	8,072	589	-	589
5004-00	CITY OF GREENFIELD	-	28,143	88,896	-	117,039	8,542	15,840	24,382
5014-00	TOWNSHIP OF GREENWAY	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
5021-00	TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY	\$ 15,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5026-00	CITY OF GREY EAGLE	63,360	55,919	98,925	20,545	1,395	-	-	11,880	13,275
5032-00	CITY OF GROVE CITY	229,681	156,573	276,990	57,525	3,907	-	-	-	3,907
5040-00	CITY OF GRYGLA	102,960	67,103	118,710	24,654	1,674	-	-	-	1,674
5048-00	CITY OF HACKENSACK	364,322	251,635	445,162	92,451	6,279	-	-	-	6,279
5050-00	CITY OF HADLEY	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
5062-00	CITY OF HALLOCK	308,881	206,900	366,022	76,015	5,163	-	-	-	5,163
5066-00	CITY OF HALSTAD MUNICIPAL UTILITIES	356,401	240,451	425,377	88,342	6,000	-	-	-	6,000
5070-00	CITY OF HALSTAD	7,920	5,592	9,892	2,054	140	-	-	-	140
5072-00	CITY OF HAM LAKE	1,290,965	945,029	1,671,832	347,206	23,582	-	-	35,640	59,222
5074-00	CITY OF HAMBURG	190,081	100,654	178,065	36,980	2,512	-	-	-	2,512
5080-00	TOWNSHIP OF HAMPTON	31,680	22,368	39,570	8,218	558	-	-	-	558
5096-02	CITY OF HANCOCK	158,401	100,654	178,065	36,980	2,512	-	-	-	2,512
5100-00	CITY OF HANLEY FALLS	118,801	83,878	148,387	30,817	2,093	-	-	-	2,093
5104-00	CITY OF HANOVER	396,002	268,411	474,840	98,615	6,698	-	-	-	6,698
5106-00	CITY OF HANSKA	134,641	78,286	138,495	28,763	1,954	-	-	-	1,954
5110-00	CITY OF HARDWICK	39,600	22,368	39,570	8,218	558	-	-	-	558
5118-00	CITY OF HARMONY	380,162	246,043	435,270	90,397	6,140	-	-	-	6,140
5122-00	CITY OF HARRIS	87,120	67,103	118,710	24,654	1,674	-	-	5,940	7,614
5123-01	TOWNSHIP OF HARRIS	71,280	16,776	29,677	6,163	419	-	-	-	419
5134-00	CITY OF HARTLAND	55,440	33,551	59,355	12,327	837	-	-	-	837
5142-00	CITY OF HASTINGS	5,504,423	4,020,567	7,112,707	1,477,165	100,327	-	-	142,561	242,888
5159-00	TOWNSHIP OF HAVEN	7,920	33,551	59,355	12,327	837	-	-	29,700	30,537
5160-00	CITY OF HAWLEY	1,029,604	732,537	1,295,917	269,136	18,279	-	-	5,940	24,219
5170-00	CITY OF HAYFIELD	245,521	173,349	306,667	63,689	4,326	-	-	-	4,326
5170-01	CITY OF HAYFIELD FIELD CREST CARE CENTER	2,597,771	1,683,158	2,977,642	618,396	42,001	-	-	-	42,001
5175-00	CITY OF HAYWARD	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
5180-00	TOWNSHIP OF HAZELTON-AITKIN COUNTY	15,840	11,184	19,785	4,109	279	-	-	-	279
5188-00	CITY OF HECTOR	300,961	218,084	385,807	80,124	5,442	-	-	5,940	11,382
5189-00	TOWNSHIP OF HELEN	31,680	22,368	39,570	8,218	558	-	-	-	558
5192-00	TOWNSHIP OF HELGA	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
5208-00	CITY OF HENDERSON	182,161	206,900	366,022	76,015	5,163	-	-	83,160	88,323
5214-00	CITY OF HENDRICKS	190,081	134,205	237,420	49,307	3,349	-	-	-	3,349
5220-00	CITY OF HENDRUM	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
5224-00	CITY OF HENNING	704,883	475,310	840,862	174,630	11,861	-	-	-	11,861
5234-00	CITY OF HERMANTOWN	1,702,807	1,235,807	2,186,242	454,038	30,838	-	-	35,640	66,478
5236-00	CITY OF HERMAN	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093
5240-00	CITY OF HERON LAKE	229,681	139,797	247,312	51,362	3,488	-	-	-	3,488
5242-00	CITY OF HEWITT	71,280	55,919	98,925	20,545	1,395	-	-	5,940	7,335
5246-00	CITY OF HIBBING	5,211,382	3,752,157	6,637,867	1,378,551	93,629	-	-	77,220	170,850
5246-01	CITY OF HIBBING PUBLIC UTILITIES COMM	4,633,219	3,478,154	6,153,134	1,277,882	86,792	-	-	219,781	306,573
5262-00	TOWNSHIP OF HIGHWATER	7,920	5,592	9,892	2,054	140	-	-	-	140
5266-00	CITY OF HILL CITY	198,001	139,797	247,312	51,362	3,488	-	-	-	3,488
5278-00	CITY OF HILLS	118,801	95,062	168,172	34,926	2,372	-	-	11,880	14,252
5282-00	CITY OF HILLTOP	198,001	139,797	247,312	51,362	3,488	-	-	-	3,488

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
5021-00	TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY	\$ -	\$ -	\$ -	\$ 11,880	\$ 11,880	\$ -	\$ (3,960)	\$ (3,960)
5026-00	CITY OF GREY EAGLE	-	4,852	15,327	-	20,179	1,473	3,960	5,433
5032-00	CITY OF GROVE CITY	-	13,586	42,915	5,940	62,442	4,124	(1,980)	2,144
5040-00	CITY OF GRYGLA	-	5,823	18,392	5,940	30,155	1,767	(1,980)	(213)
5048-00	CITY OF HACKENSACK	-	21,835	68,971	5,940	96,746	6,628	(1,980)	4,648
5050-00	CITY OF HADLEY	-	3,882	12,262	-	16,143	1,178	-	1,178
5062-00	CITY OF HALLOCK	-	17,953	56,709	11,880	86,543	5,449	(3,960)	1,489
5066-00	CITY OF HALSTAD MUNICIPAL UTILITIES	-	20,865	65,906	11,880	98,650	6,333	(3,960)	2,373
5070-00	CITY OF HALSTAD	-	485	1,533	-	2,018	147	-	147
5072-00	CITY OF HAM LAKE	-	82,004	259,024	-	341,028	24,890	11,880	36,770
5074-00	CITY OF HAMBURG	-	8,734	27,588	35,640	71,963	2,651	(11,880)	(9,229)
5080-00	TOWNSHIP OF HAMPTON	-	1,941	6,131	-	8,072	589	-	589
5096-02	CITY OF HANCOCK	-	8,734	27,588	11,880	48,203	2,651	(3,960)	(1,309)
5100-00	CITY OF HANLEY FALLS	-	7,278	22,990	-	30,269	2,209	-	2,209
5104-00	CITY OF HANOVER	-	23,291	73,569	11,880	108,740	7,069	(3,960)	3,109
5106-00	CITY OF HANSKA	-	6,793	21,458	17,820	46,071	2,062	(5,940)	(3,878)
5110-00	CITY OF HARDWICK	-	1,941	6,131	5,940	14,012	589	(1,980)	(1,391)
5118-00	CITY OF HARMONY	-	21,350	67,438	23,760	112,548	6,480	(7,920)	(1,440)
5122-00	CITY OF HARRIS	-	5,823	18,392	-	24,215	1,767	1,980	3,747
5123-01	TOWNSHIP OF HARRIS	-	1,456	4,598	35,640	41,694	442	(11,880)	(11,438)
5134-00	CITY OF HARTLAND	-	2,911	9,196	5,940	18,048	884	(1,980)	(1,096)
5142-00	CITY OF HASTINGS	-	348,879	1,102,003	-	1,450,882	105,894	47,520	153,414
5159-00	TOWNSHIP OF HAVEN	-	2,911	9,196	-	12,108	884	9,900	10,784
5160-00	CITY OF HAWLEY	-	63,565	200,782	-	264,347	19,294	1,980	21,274
5170-00	CITY OF HAYFIELD	-	15,042	47,513	-	62,555	4,566	-	4,566
5170-01	CITY OF HAYFIELD FIELD CREST CARE CENTER	-	146,054	461,339	160,381	767,774	44,331	(53,460)	(9,129)
5175-00	CITY OF HAYWARD	-	5,823	18,392	-	24,215	1,767	-	1,767
5180-00	TOWNSHIP OF HAZELTON-AITKIN COUNTY	-	970	3,065	-	4,036	295	-	295
5188-00	CITY OF HECTOR	-	18,924	59,775	-	78,699	5,744	1,980	7,724
5189-00	TOWNSHIP OF HELEN	-	1,941	6,131	-	8,072	589	-	589
5192-00	TOWNSHIP OF HELGA	-	970	3,065	-	4,036	295	1,980	2,275
5208-00	CITY OF HENDERSON	-	17,953	56,709	-	74,663	5,449	27,720	33,169
5214-00	CITY OF HENDRICKS	-	11,645	36,785	-	48,430	3,535	-	3,535
5220-00	CITY OF HENDRUM	-	5,338	16,860	-	22,197	1,620	1,980	3,600
5224-00	CITY OF HENNING	-	41,244	130,279	23,760	195,283	12,519	(7,920)	4,599
5234-00	CITY OF HERMANTOWN	-	107,235	338,724	-	445,960	32,549	11,880	44,429
5236-00	CITY OF HERMAN	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229
5240-00	CITY OF HERON LAKE	-	12,131	38,317	23,760	74,208	3,682	(7,920)	(4,238)
5242-00	CITY OF HEWITT	-	4,852	15,327	-	20,179	1,473	1,980	3,453
5246-00	CITY OF HIBBING	-	325,588	1,028,434	-	1,354,022	98,824	25,740	124,564
5246-01	CITY OF HIBBING PUBLIC UTILITIES COMM	-	301,812	953,333	-	1,255,144	91,608	73,260	164,868
5262-00	TOWNSHIP OF HIGHWATER	-	485	1,533	-	2,018	147	-	147
5266-00	CITY OF HILL CITY	-	12,131	38,317	-	50,448	3,682	-	3,682
5278-00	CITY OF HILLS	-	8,249	26,056	-	34,305	2,504	3,960	6,464
5282-00	CITY OF HILLTOP	-	12,131	38,317	-	50,448	3,682	-	3,682

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
5286-00	CITY OF HINCKLEY	\$ 760,323	\$ 520,046	\$ 920,002	\$ 191,066	\$ 12,977	\$ -	\$ -	\$ -	\$ 12,977
5289-00	TOWNSHIP OF HIRAM	7,920	-	-	-	-	-	-	-	-
5292-00	CITY OF HITTERDAL	182,161	123,022	217,635	45,198	3,070	-	-	-	3,070
5298-00	TOWNSHIP OF HOFF	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
5300-00	CITY OF HOFFMAN	118,801	72,695	128,602	26,708	1,814	-	-	-	1,814
5304-00	CITY OF HOKAH	205,921	139,797	247,312	51,362	3,488	-	-	-	3,488
5306-00	TOWNSHIP OF HOKAH	-	-	-	-	-	-	-	-	-
5307-00	TOWNSHIP OF HOLDEN	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
5308-00	TOWNSHIP OF HOLDING	-	11,184	19,785	4,109	279	-	-	11,880	12,159
5310-00	CITY OF HOLDINGFORD	269,281	190,124	336,345	69,852	4,744	-	-	-	4,744
5315-00	CITY OF HOLLAND	-	-	-	-	-	-	-	-	-
5316-00	CITY OF HOLLANDALE	31,680	22,368	39,570	8,218	558	-	-	-	558
5320-00	TOWNSHIP OF HOLLY	7,920	5,592	9,892	2,054	140	-	-	-	140
5322-00	TOWNSHIP OF HOLLYWOOD	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
5330-00	TOWNSHIP OF HOLYOKE	7,920	5,592	9,892	2,054	140	-	-	-	140
5334-00	CITY OF HOPKINS	6,240,986	4,423,183	7,824,967	1,625,087	110,374	-	-	17,820	128,194
5362-00	CITY OF HOUSTON	324,721	246,043	435,270	90,397	6,140	-	-	17,820	23,960
5363-00	TOWNSHIP OF HOUSTON	7,920	5,592	9,892	2,054	140	-	-	-	140
5366-00	CITY OF HOWARD LAKE	586,082	514,454	910,110	189,011	12,837	-	-	106,920	119,758
5368-00	CITY OF HOYT LAKES	1,354,326	1,034,499	1,830,112	380,077	25,814	-	-	83,160	108,975
5376-00	CITY OF HUGO	2,233,449	1,660,791	2,938,072	610,178	41,442	-	-	89,100	130,543
5392-00	CITY OF HUTCHINSON	6,945,869	4,960,005	8,774,647	1,822,317	123,769	-	-	59,400	183,170
5392-01	CITY OF HUTCHINSON MUNICIPAL UTILITIES	5,361,862	3,701,830	6,548,834	1,360,060	92,373	-	-	-	92,373
5398-00	TOWNSHIP OF IDA	15,840	11,184	19,785	4,109	279	-	-	-	279
5400-00	TOWNSHIP OF IDEAL	229,681	162,165	286,882	59,580	4,047	-	-	-	4,047
5406-00	CITY OF INDEPENDENCE	459,362	363,473	643,012	133,541	9,070	-	-	41,580	50,650
5416-00	CITY OF INTERNATIONAL FALLS	3,429,374	2,315,042	4,095,495	850,551	57,768	-	-	-	57,768
5420-00	CITY OF INVER GROVE HEIGHTS	10,058,442	7,342,149	12,988,851	2,697,522	183,212	-	-	255,421	438,633
5426-00	CITY OF IONA	7,920	5,592	9,892	2,054	140	-	-	-	140
5434-00	TOWNSHIP OF IRONDALE	150,481	111,838	197,850	41,089	2,791	-	-	5,940	8,731
5436-00	CITY OF IRONTON	198,001	111,838	197,850	41,089	2,791	-	-	-	2,791
5442-00	CITY OF ISANTI	1,964,168	1,403,564	2,483,017	515,672	35,024	-	-	17,820	52,844
5443-00	TOWNSHIP OF ISANTI	71,280	44,735	79,140	16,436	1,116	-	-	-	1,116
5452-00	CITY OF ISLE	348,481	274,003	484,732	100,669	6,837	-	-	29,700	36,537
5458-00	CITY OF IVANHOE	253,441	195,716	346,237	71,907	4,884	-	-	17,820	22,704
5462-00	CITY OF JACKSON	1,251,365	1,017,724	1,800,435	373,914	25,396	-	-	142,561	167,956
5470-00	CITY OF JANESVILLE	894,964	609,516	1,078,282	223,937	15,210	-	-	-	15,210
5470-02	CITY OF JANESVILLE NURSING HOME	1,449,366	1,006,540	1,780,650	369,805	25,117	-	-	-	25,117
5472-00	CITY OF JASPER	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651
5475-00	TOWNSHIP OF JAY	-	5,592	9,892	2,054	140	-	-	5,940	6,080
5478-00	CITY OF JEFFERS	87,120	55,919	98,925	20,545	1,395	-	-	-	1,395
5484-00	CITY OF JENKINS	71,280	44,735	79,140	16,436	1,116	-	-	-	1,116
5500-00	CITY OF JORDAN	1,393,926	956,213	1,691,617	351,315	23,861	-	-	-	23,861
5521-00	CITY OF KANDIYOHI	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
5522-00	CITY OF KARLSTAD	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
5286-00	CITY OF HINCKLEY	\$ -	\$ 45,126	\$ 142,540	\$ 17,820	\$ 205,486	\$ 13,697	\$ (5,940)	\$ 7,757
5289-00	TOWNSHIP OF HIRAM	-	-	-	5,940	5,940	-	(1,980)	(1,980)
5292-00	CITY OF HITTERDAL	-	10,675	33,719	5,940	50,334	3,240	(1,980)	1,260
5298-00	TOWNSHIP OF HOFF	-	970	3,065	-	4,036	295	1,980	2,275
5300-00	CITY OF HOFFMAN	-	6,308	19,925	11,880	38,113	1,915	(3,960)	(2,045)
5304-00	CITY OF HOKAH	-	12,131	38,317	5,940	56,388	3,682	(1,980)	1,702
5306-00	TOWNSHIP OF HOKAH	-	-	-	-	-	-	-	-
5307-00	TOWNSHIP OF HOLDEN	-	970	3,065	-	4,036	295	1,980	2,275
5308-00	TOWNSHIP OF HOLDING	-	970	3,065	-	4,036	295	3,960	4,255
5310-00	CITY OF HOLDINGFORD	-	16,498	52,111	-	68,609	5,007	-	5,007
5315-00	CITY OF HOLLAND	-	-	-	-	-	-	-	-
5316-00	CITY OF HOLLANDALE	-	1,941	6,131	-	8,072	589	-	589
5320-00	TOWNSHIP OF HOLLY	-	485	1,533	-	2,018	147	-	147
5322-00	TOWNSHIP OF HOLLYWOOD	-	3,882	12,262	-	16,143	1,178	-	1,178
5330-00	TOWNSHIP OF HOLYOKE	-	485	1,533	-	2,018	147	-	147
5354-00	CITY OF HOPKINS	-	383,815	1,212,357	-	1,596,172	116,498	5,940	122,438
5362-00	CITY OF HOUSTON	-	21,350	67,438	-	88,788	6,480	5,940	12,420
5363-00	TOWNSHIP OF HOUSTON	-	485	1,533	-	2,018	147	-	147
5366-00	CITY OF HOWARD LAKE	-	44,641	141,007	-	185,648	13,550	35,640	49,190
5368-00	CITY OF HOYT LAKES	-	89,767	283,547	-	373,315	27,247	27,720	54,967
5376-00	CITY OF HUGO	-	144,113	455,209	-	599,321	43,742	29,700	73,442
5392-00	CITY OF HUTCHINSON	-	430,397	1,359,495	-	1,789,892	130,636	19,800	150,437
5392-01	CITY OF HUTCHINSON MUNICIPAL UTILITIES	-	321,221	1,014,640	89,100	1,424,961	97,499	(29,700)	67,799
5398-00	TOWNSHIP OF IDA	-	970	3,065	-	4,036	295	-	295
5400-00	TOWNSHIP OF IDEAL	-	14,072	44,448	-	58,520	4,271	-	4,271
5406-00	CITY OF INDEPENDENCE	-	31,540	99,625	-	131,165	9,573	13,860	23,433
5416-00	CITY OF INTERNATIONAL FALLS	-	200,884	634,533	112,860	948,278	60,974	(37,620)	23,353
5420-00	CITY OF INVER GROVE HEIGHTS	-	637,104	2,012,421	-	2,649,525	193,377	85,140	278,518
5426-00	CITY OF IONA	-	485	1,533	-	2,018	147	-	147
5434-00	TOWNSHIP OF IRONDALE	-	9,705	30,654	-	40,358	2,946	1,980	4,926
5436-00	CITY OF IRONTON	-	9,705	30,654	29,700	70,058	2,946	(9,900)	(6,954)
5442-00	CITY OF ISANTI	-	121,792	384,705	-	506,497	36,967	5,940	42,907
5443-00	TOWNSHIP OF ISANTI	-	3,882	12,262	5,940	22,083	1,178	(1,980)	(802)
5452-00	CITY OF ISLE	-	23,776	75,102	-	98,878	7,217	9,900	17,117
5458-00	CITY OF IVANHOE	-	16,983	53,644	-	70,627	5,155	5,940	11,095
5462-00	CITY OF JACKSON	-	88,311	278,949	-	367,261	26,805	47,520	74,325
5470-00	CITY OF JANESVILLE	-	52,890	167,063	23,760	243,713	16,053	(7,920)	8,133
5470-02	CITY OF JANESVILLE NURSING HOME	-	87,341	275,884	17,820	381,045	26,510	(5,940)	20,570
5472-00	CITY OF JASPER	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818
5475-00	TOWNSHIP OF JAY	-	485	1,533	-	2,018	147	1,980	2,127
5478-00	CITY OF JEFFERS	-	4,852	15,327	5,940	26,119	1,473	(1,980)	(507)
5484-00	CITY OF JENKINS	-	3,882	12,262	5,940	22,083	1,178	(1,980)	(802)
5500-00	CITY OF JORDAN	-	82,974	262,090	29,700	374,764	25,185	(9,900)	15,285
5521-00	CITY OF KANDIYOHI	-	6,308	19,925	-	26,233	1,915	1,980	3,895
5522-00	CITY OF KARLSTAD	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
5526-00	CITY OF KASOTA	\$ 126,721	\$ 100,654	\$ 178,065	\$ 36,980	\$ 2,512	\$ -	\$ -	\$ 11,880	\$ 14,392
5528-00	CITY OF KASSON	2,201,769	1,532,177	2,710,545	562,925	38,233	-	-	-	38,233
5530-00	TOWNSHIP OF KATHIO	7,920	5,592	9,892	2,054	140	-	-	-	140
5534-00	CITY OF KEEWATIN	261,361	178,940	316,560	65,743	4,465	-	-	-	4,465
5534-01	CITY OF KEEWATIN UTILITIES	134,641	117,430	207,742	43,144	2,930	-	-	23,760	26,690
5538-00	CITY OF KELLIHER	269,281	128,613	227,527	47,253	3,209	-	-	-	3,209
5540-00	CITY OF KELLOGG	63,360	39,143	69,247	14,381	977	-	-	-	977
5546-00	CITY OF KENNEDY	63,360	39,143	69,247	14,381	977	-	-	-	977
5551-00	FARWELL KENSINGTON SANITARY DISTRICT	31,680	16,776	29,677	6,163	419	-	-	-	419
5555-00	TOWNSHIP OF KENYON	-	11,184	19,785	4,109	279	-	-	11,880	12,159
5556-00	CITY OF KENYON	625,683	436,167	771,615	160,249	10,884	-	-	-	10,884
5556-01	CITY OF KENYON UTILITIES	324,721	212,492	375,915	78,070	5,302	-	-	-	5,302
5560-00	CITY OF KERKHOVEN	166,321	117,430	207,742	43,144	2,930	-	-	-	2,930
5568-00	TOWNSHIP OF KETTLE RIVER	31,680	22,368	39,570	8,218	558	-	-	-	558
5570-00	CITY OF KETTLE RIVER	79,200	39,143	69,247	14,381	977	-	-	-	977
5576-00	CITY OF KIESTER	110,880	67,103	118,710	24,654	1,674	-	-	-	1,674
5586-01	CITY OF KIMBALL	182,161	139,797	247,312	51,362	3,488	-	-	11,880	15,368
5589-00	TOWNSHIP OF KIMBERLY	7,920	5,592	9,892	2,054	140	-	-	-	140
5600-00	CITY OF KINNEY	102,960	61,511	108,817	22,599	1,535	-	-	-	1,535
5614-00	TOWNSHIP OF KRAIN	31,680	22,368	39,570	8,218	558	-	-	-	558
5616-00	TOWNSHIP OF KROSCHER	7,920	-	-	-	-	-	-	-	-
5626-00	CITY OF LA CRESCENT	1,283,045	917,070	1,622,370	336,933	22,884	-	-	11,880	34,764
5630-00	TOWNSHIP OF LA CROSSE	-	5,592	9,892	2,054	140	-	-	5,940	6,080
5632-00	TOWNSHIP OF LAFAYETTE	-	5,592	9,892	2,054	140	-	-	5,940	6,080
5634-00	CITY OF LAFAYETTE	158,401	117,430	207,742	43,144	2,930	-	-	5,940	8,870
5635-00	TOWNSHIP OF LA GRAND	293,041	234,859	415,485	86,288	5,861	-	-	29,700	35,561
5650-00	CITY OF LAKE BENTON	198,001	134,205	237,420	49,307	3,349	-	-	-	3,349
5652-00	CITY OF LAKE BRONSON	63,360	39,143	69,247	14,381	977	-	-	-	977
5654-00	CITY OF LAKE CITY	3,769,936	2,488,390	4,402,162	914,240	62,094	-	-	-	62,094
5656-00	CITY OF LAKE CRYSTAL	1,005,844	665,435	1,177,207	244,482	16,605	-	-	-	16,605
5658-00	TOWNSHIP OF LAKE EDWARD	63,360	39,143	69,247	14,381	977	-	-	-	977
5662-00	CITY OF LAKE ELMO	1,837,448	1,185,480	2,097,210	435,548	29,582	-	-	-	29,582
5670-00	TOWNSHIP OF LAKE FREMONT	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
5678-00	TOWNSHIP OF LAKE HANSA	-	11,184	19,785	4,109	279	-	-	11,880	12,159
5694-00	CITY OF LAKE LILLIAN	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
5702-00	CITY OF LAKE PARK	522,722	391,432	692,475	143,813	9,768	-	-	23,760	33,528
5712-00	CITY OF LAKE SHORE	229,681	150,981	267,097	55,471	3,767	-	-	-	3,767
5715-00	CITY OF LAKE ST CROIX BEACH	126,721	61,511	108,817	22,599	1,535	-	-	-	1,535
5720-00	TOWNSHIP OF LAKE VIEW	55,440	39,143	69,247	14,381	977	-	-	-	977
5722-01	CITY OF LAKE WILSON	63,360	50,327	89,032	18,490	1,256	-	-	5,940	7,196
5724-00	CITY OF LAKEFIELD	459,362	341,105	603,442	125,323	8,512	-	-	17,820	26,332
5726-00	CITY OF LAKELAND	47,520	44,735	79,140	16,436	1,116	-	-	11,880	12,996
5736-00	TOWNSHIP OF LAKETOWN	221,761	156,573	276,990	57,525	3,907	-	-	-	3,907
5742-00	CITY OF LAKEVILLE	14,422,380	10,786,752	19,082,631	3,963,076	269,167	-	-	641,523	910,690
5744-00	TOWNSHIP OF LAKEWOOD	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
5526-00	CITY OF KASOTA	\$ -	\$ 8,734	\$ 27,588	\$ -	\$ 36,323	\$ 2,651	\$ 3,960	\$ 6,611
5528-00	CITY OF KASSON	-	132,952	419,957	23,760	576,669	40,354	(7,920)	32,434
5530-00	TOWNSHIP OF KATHIO	-	485	1,533	-	2,018	147	-	147
5534-00	CITY OF KEEWATIN	-	15,527	49,046	5,940	70,513	4,713	(1,980)	2,733
5534-01	CITY OF KEEWATIN UTILITIES	-	10,190	32,186	-	42,376	3,093	7,920	11,013
5538-00	CITY OF KELLIHER	-	11,160	35,252	65,340	111,752	3,387	(21,780)	(18,393)
5540-00	CITY OF KELLOGG	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
5546-00	CITY OF KENNEDY	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
5551-00	FARWELL KENSINGTON SANITARY DISTRICT	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
5555-00	TOWNSHIP OF KENYON	-	970	3,065	-	4,036	295	3,960	4,255
5556-00	CITY OF KENYON	-	37,848	119,550	5,940	163,338	11,488	(1,980)	9,508
5556-01	CITY OF KENYON UTILITIES	-	18,439	58,242	17,820	94,501	5,597	(5,940)	(343)
5560-00	CITY OF KERKHOVEN	-	10,190	32,186	-	42,376	3,093	-	3,093
5568-00	TOWNSHIP OF KETTLE RIVER	-	1,941	6,131	-	8,072	589	-	589
5570-00	CITY OF KETTLE RIVER	-	3,397	10,729	17,820	31,945	1,031	(5,940)	(4,909)
5576-00	CITY OF KIESTER	-	5,823	18,392	11,880	36,095	1,767	(3,960)	(2,193)
5586-01	CITY OF KIMBALL	-	12,131	38,317	-	50,448	3,682	3,960	7,642
5589-00	TOWNSHIP OF KIMBERLY	-	485	1,533	-	2,018	147	-	147
5600-00	CITY OF KINNEY	-	5,338	16,860	11,880	34,077	1,620	(3,960)	(2,340)
5614-00	TOWNSHIP OF KRAIN	-	1,941	6,131	-	8,072	589	-	589
5616-00	TOWNSHIP OF KROSCHER	-	-	-	5,940	5,940	-	(1,980)	(1,980)
5626-00	CITY OF LA CRESCENT	-	79,577	251,361	-	330,938	24,154	3,960	28,114
5630-00	TOWNSHIP OF LA CROSSE	-	485	1,533	-	2,018	147	1,980	2,127
5632-00	TOWNSHIP OF LAFAYETTE	-	485	1,533	-	2,018	147	1,980	2,127
5634-00	CITY OF LAFAYETTE	-	10,190	32,186	-	42,376	3,093	1,980	5,073
5635-00	TOWNSHIP OF LA GRAND	-	20,380	64,373	-	84,753	6,186	9,900	16,086
5650-00	CITY OF LAKE BENTON	-	11,645	36,785	5,940	54,370	3,535	(1,980)	1,555
5652-00	CITY OF LAKE BRONSON	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
5654-00	CITY OF LAKE CITY	-	215,926	682,047	184,141	1,082,114	65,539	(61,380)	4,159
5656-00	CITY OF LAKE CRYSTAL	-	57,742	182,390	47,520	287,652	17,526	(15,840)	1,686
5658-00	TOWNSHIP OF LAKE EDWARD	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
5662-00	CITY OF LAKE ELMO	-	102,868	324,930	118,800	546,599	31,223	(39,600)	(8,377)
5670-00	TOWNSHIP OF LAKE FREMONT	-	1,456	4,598	-	6,054	442	1,980	2,422
5678-00	TOWNSHIP OF LAKE HANSA	-	970	3,065	-	4,036	295	3,960	4,255
5694-00	CITY OF LAKE LILLIAN	-	3,882	12,262	-	16,143	1,178	-	1,178
5702-00	CITY OF LAKE PARK	-	33,966	107,288	-	141,254	10,310	7,920	18,230
5712-00	CITY OF LAKE SHORE	-	13,101	41,383	11,880	66,364	3,977	(3,960)	17
5715-00	CITY OF LAKE ST CROIX BEACH	-	5,338	16,860	29,700	51,897	1,620	(9,900)	(8,280)
5720-00	TOWNSHIP OF LAKE VIEW	-	3,397	10,729	-	14,125	1,031	-	1,031
5722-01	CITY OF LAKE WILSON	-	4,367	13,794	-	18,161	1,326	1,980	3,306
5724-00	CITY OF LAKEFIELD	-	29,599	93,494	-	123,093	8,984	5,940	14,924
5726-00	CITY OF LAKELAND	-	3,882	12,262	-	16,143	1,178	3,960	5,138
5736-00	TOWNSHIP OF LAKETOWN	-	13,586	42,915	-	56,502	4,124	-	4,124
5742-00	CITY OF LAKEVILLE	-	936,005	2,956,557	-	3,892,562	284,101	213,841	497,942
5744-00	TOWNSHIP OF LAKEWOOD	-	6,308	19,925	-	26,233	1,915	1,980	3,895

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
5746-00	TOWNSHIP OF LAKIN	\$ 15,840	\$ 11,184	\$ 19,785	\$ 4,109	\$ 279	\$ -	\$ -	\$ -	\$ 279
5752-00	CITY OF LAMBERTON	253,441	167,757	296,775	61,634	4,186	-	-	-	4,186
5756-00	CITY OF LANCASTER	182,161	134,205	237,420	49,307	3,349	-	-	5,940	9,289
5758-00	CITY OF LANDFALL	285,121	195,716	346,237	71,907	4,884	-	-	-	4,884
5760-00	CITY OF LANESBORO	586,082	402,616	712,260	147,922	10,047	-	-	-	10,047
5761-00	TOWNSHIP OF LANESBURGH	39,600	27,959	49,462	10,272	698	-	-	-	698
5778-00	CITY OF LA PRAIRIE	126,721	89,470	158,280	32,872	2,233	-	-	-	2,233
5786-00	CITY OF LAUDERDALE	443,522	301,962	534,195	110,941	7,535	-	-	-	7,535
5794-00	CITY OF LE CENTER	712,803	497,678	880,432	182,848	12,419	-	-	-	12,419
5796-00	TOWNSHIP OF LENT	237,601	178,940	316,560	65,743	4,465	-	-	11,880	16,345
5799-00	TOWNSHIP OF LE RAY	7,920	5,592	9,892	2,054	140	-	-	-	140
5800-00	CITY OF LEROY	182,161	123,022	217,635	45,198	3,070	-	-	-	3,070
5801-00	TOWNSHIP OF LE SAUK	7,920	5,592	9,892	2,054	140	-	-	-	140
5804-00	CITY OF LE SUEUR	2,708,651	2,007,488	3,551,407	737,555	50,094	-	-	100,980	151,074
5840-00	TOWNSHIP OF LEON	15,840	5,592	9,892	2,054	140	-	-	-	140
5842-00	TOWNSHIP OF LEON	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638
5856-01	CITY OF LESTER PRAIRIE	277,201	190,124	336,345	69,852	4,744	-	-	-	4,744
5862-00	CITY OF LEWISTON	308,881	290,778	514,410	106,833	7,256	-	-	77,220	84,476
5864-00	CITY OF LEWISVILLE	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
5868-00	CITY OF LEXINGTON	863,284	559,189	989,250	205,447	13,954	-	-	-	13,954
5882-00	CITY OF LILYDALE	87,120	67,103	118,710	24,654	1,674	-	-	5,940	7,614
5900-00	TOWNSHIP OF LINDEN	-	-	-	-	-	-	-	-	-
5904-00	CITY OF LINDSTROM	1,140,485	849,967	1,503,660	312,280	21,210	-	-	47,520	68,730
5906-00	CITY OF LINO LAKES	3,389,774	2,823,903	4,995,712	1,037,508	70,466	-	-	457,382	527,848
5908-01	TOWNSHIP OF LINWOOD	364,322	290,778	514,410	106,833	7,256	-	-	35,640	42,896
5910-01	CITY OF LISMORE	31,680	33,551	59,355	12,327	837	-	-	11,880	12,717
5918-00	CITY OF LITCHFIELD	2,502,730	1,705,526	3,017,212	626,614	42,559	-	-	-	42,559
5922-01	CITY OF LITTLE CANADA	1,473,126	1,096,010	1,938,930	402,677	27,349	-	-	59,400	86,749
5926-00	CITY OF LITTLE FALLS	2,518,570	1,862,099	3,294,202	684,139	46,466	-	-	89,100	135,566
5927-00	TOWNSHIP OF LITTLE FALLS	-	-	-	-	-	-	-	-	-
5936-00	CITY OF LITTLEFORK	300,961	178,940	316,560	65,743	4,465	-	-	-	4,465
5958-00	TOWNSHIP OF LIVONIA	237,601	167,757	296,775	61,634	4,186	-	-	-	4,186
5960-00	CITY OF LONG LAKE	554,402	335,513	593,550	123,268	8,372	-	-	-	8,372
5961-00	TOWNSHIP OF LONG LAKE	-	-	-	-	-	-	-	-	-
5962-00	TOWNSHIP OF LONG LAKE	-	-	-	-	-	-	-	-	-
5964-00	CITY OF LONG PRAIRIE	823,683	603,924	1,068,390	221,883	15,070	-	-	23,760	38,830
5966-00	CITY OF LONGVILLE	372,242	274,003	484,732	100,669	6,837	-	-	11,880	18,717
5968-00	CITY OF LONSDALE	1,156,325	771,681	1,365,165	283,517	19,256	-	-	-	19,256
5969-00	CITY OF LORETTO	269,281	190,124	336,345	69,852	4,744	-	-	-	4,744
5990-00	CITY OF LUCAN	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
6002-00	CITY OF LUVERNE	2,328,490	1,677,566	2,967,750	616,342	41,861	-	-	35,640	77,501
6010-00	CITY OF LYLE	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
6011-00	TOWNSHIP OF LYLE	23,760	16,776	29,677	6,163	419	-	-	-	419
6014-00	CITY OF LYND	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
6015-00	TOWNSHIP OF LYNDEN	15,840	11,184	19,785	4,109	279	-	-	-	279

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
5746-00	TOWNSHIP OF LAKIN	\$ -	\$ 970	\$ 3,065	\$ -	\$ 4,036	\$ 295	\$ -	\$ 295
5752-00	CITY OF LAMBERTON	-	14,557	45,981	11,880	72,418	4,418	(3,960)	458
5756-00	CITY OF LANCASTER	-	11,645	36,785	-	48,430	3,535	1,980	5,515
5758-00	CITY OF LANDFALL	-	16,983	53,644	5,940	76,567	5,155	(1,980)	3,175
5760-00	CITY OF LANESBORO	-	34,936	110,354	11,880	157,170	10,604	(3,960)	6,644
5761-00	TOWNSHIP OF LANESBURGH	-	2,426	7,663	-	10,090	736	-	736
5778-00	CITY OF LA PRAIRIE	-	7,764	24,523	-	32,287	2,356	-	2,356
5786-00	CITY OF LAUDERDALE	-	26,202	82,765	11,880	120,848	7,953	(3,960)	3,993
5794-00	CITY OF LE CENTER	-	43,185	136,409	5,940	185,535	13,108	(1,980)	11,128
5796-00	TOWNSHIP OF LENT	-	15,527	49,046	-	64,573	4,713	3,960	8,673
5799-00	TOWNSHIP OF LE RAY	-	485	1,533	-	2,018	147	-	147
5800-00	CITY OF LEROY	-	10,675	33,719	5,940	50,334	3,240	(1,980)	1,260
5801-00	TOWNSHIP OF LE SAUK	-	485	1,533	-	2,018	147	-	147
5804-00	CITY OF LE SUEUR	-	174,197	550,235	-	724,432	52,873	33,660	86,533
5840-00	TOWNSHIP OF LEON	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
5842-00	TOWNSHIP OF LEON	-	2,426	7,663	-	10,090	736	1,980	2,716
5856-01	CITY OF LESTER PRAIRIE	-	16,498	52,111	5,940	74,549	5,007	(1,980)	3,027
5862-00	CITY OF LEWISTON	-	25,232	79,700	-	104,932	7,659	25,740	33,399
5864-00	CITY OF LEWISVILLE	-	5,823	18,392	-	24,215	1,767	-	1,767
5868-00	CITY OF LEXINGTON	-	48,523	153,269	53,460	255,252	14,728	(17,820)	(3,092)
5882-00	CITY OF LILYDALE	-	5,823	18,392	-	24,215	1,767	1,980	3,747
5900-00	TOWNSHIP OF LINDEN	-	-	-	-	-	-	-	-
5904-00	CITY OF LINDSTROM	-	73,755	232,969	-	306,723	22,386	15,840	38,226
5906-00	CITY OF LINO LAKES	-	245,040	774,008	-	1,019,048	74,376	152,461	226,837
5908-01	TOWNSHIP OF LINWOOD	-	25,232	79,700	-	104,932	7,659	11,880	19,539
5910-01	CITY OF LISMORE	-	2,911	9,196	-	12,108	884	3,960	4,844
5918-00	CITY OF LITCHFIELD	-	147,995	467,470	65,340	680,805	44,920	(21,780)	23,140
5922-01	CITY OF LITTLE CANADA	-	95,105	300,407	-	395,512	28,867	19,800	48,667
5926-00	CITY OF LITTLE FALLS	-	161,581	510,385	-	671,966	49,044	29,700	78,744
5927-00	TOWNSHIP OF LITTLE FALLS	-	-	-	-	-	-	-	-
5936-00	CITY OF LITTLEFORK	-	15,527	49,046	35,640	100,213	4,713	(11,880)	(7,167)
5958-00	TOWNSHIP OF LIVONIA	-	14,557	45,981	-	60,538	4,418	-	4,418
5960-00	CITY OF LONG LAKE	-	29,114	91,961	59,400	180,475	8,837	(19,800)	(10,963)
5961-00	TOWNSHIP OF LONG LAKE	-	-	-	-	-	-	-	-
5962-00	TOWNSHIP OF LONG LAKE	-	-	-	-	-	-	-	-
5964-00	CITY OF LONG PRAIRIE	-	52,405	165,530	-	217,935	15,906	7,920	23,826
5966-00	CITY OF LONGVILLE	-	23,776	75,102	-	98,878	7,217	3,960	11,177
5968-00	CITY OF LONSDALE	-	66,961	211,511	47,520	325,993	20,325	(15,840)	4,484
5969-00	CITY OF LORETTO	-	16,498	52,111	-	68,609	5,007	-	5,007
5990-00	CITY OF LUCAN	-	4,367	13,794	-	18,161	1,326	-	1,326
6002-00	CITY OF LUVERNE	-	145,568	459,807	-	605,375	44,184	11,880	56,064
6010-00	CITY OF LYLE	-	6,308	19,925	-	26,233	1,915	-	1,915
6011-00	TOWNSHIP OF LYLE	-	1,456	4,598	-	6,054	442	-	442
6014-00	CITY OF LYND	-	5,823	18,392	-	24,215	1,767	-	1,767
6015-00	TOWNSHIP OF LYNDEN	-	970	3,065	-	4,036	295	-	295

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6026-00	CITY OF MABEL	\$ 300,961	\$ 212,492	\$ 375,915	\$ 78,070	\$ 5,302	\$ -	\$ -	\$ -	\$ 5,302
6034-00	CITY OF MADELIA	704,883	486,494	860,647	178,739	12,140	-	-	-	12,140
6034-01	MADELIA MUNICIPAL LIGHT & POWER	657,363	464,127	821,077	170,521	11,582	-	-	-	11,582
6036-00	CITY OF MADISON	720,723	492,086	870,540	180,794	12,279	-	-	-	12,279
6040-00	CITY OF MADISON LAKE	269,281	206,900	366,022	76,015	5,163	-	-	17,820	22,983
6042-00	TOWNSHIP OF MAGNOLIA	23,760	11,184	19,785	4,109	279	-	-	-	279
6046-00	CITY OF MAHNOMEN	522,722	397,024	702,367	145,868	9,907	-	-	29,700	39,607
6048-00	CITY OF MAHTOMEDI	1,235,525	911,478	1,612,477	334,879	22,745	-	-	41,580	64,325
6058-00	TOWNSHIP OF MAINE	15,840	11,184	19,785	4,109	279	-	-	-	279
6060-00	TOWNSHIP OF MAINE PRAIRIE	7,920	5,592	9,892	2,054	140	-	-	-	140
6078-00	CITY OF MANKATO	14,422,380	10,579,852	18,716,608	3,887,061	264,004	-	-	421,742	685,746
6080-00	TOWNSHIP OF MANKATO	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
6089-00	CITY OF MANTORVILLE	237,601	162,165	286,882	59,580	4,047	-	-	-	4,047
6095-00	TOWNSHIP OF MANTRAP	7,920	5,592	9,892	2,054	140	-	-	-	140
6100-00	CITY OF MAPLE GROVE	15,855,906	11,871,578	21,001,775	4,361,644	296,237	-	-	718,743	1,014,980
6102-00	TOWNSHIP OF MAPLE LAKE	166,321	134,205	237,420	49,307	3,349	-	-	17,820	21,169
6104-02	CITY OF MAPLE LAKE	625,683	486,494	860,647	178,739	12,140	-	-	47,520	59,660
6106-00	CITY OF MAPLE PLAIN	158,401	145,389	257,205	53,416	3,628	-	-	35,640	39,268
6114-02	CITY OF MAPLETON	459,362	318,738	563,872	117,105	7,954	-	-	-	7,954
6116-00	CITY OF MAPLEVIEW	87,120	55,919	98,925	20,545	1,395	-	-	-	1,395
6120-00	CITY OF MAPLEWOOD	7,761,632	5,373,804	9,506,692	1,974,348	134,095	-	-	-	134,095
6126-00	CITY OF MARBLE	174,241	123,022	217,635	45,198	3,070	-	-	-	3,070
6130-00	CITY OF MARIETTA	7,920	5,592	9,892	2,054	140	-	-	-	140
6132-00	CITY OF MARINE ON ST CROIX	269,281	195,716	346,237	71,907	4,884	-	-	5,940	10,824
6140-00	CITY OF MARSHALL	6,145,946	4,378,448	7,745,827	1,608,652	109,257	-	-	41,580	150,838
6140-02	CITY OF MARSHALL MUNICIPAL UTILITIES	3,461,054	2,466,023	4,362,592	906,022	61,536	-	-	23,760	85,296
6148-00	TOWNSHIP OF MARTIN	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
6156-00	TOWNSHIP OF MARYSVILLE	150,481	111,838	197,850	41,089	2,791	-	-	5,940	8,731
6160-00	TOWNSHIP OF MAY - WASHINGTON COUNTY	71,280	55,919	98,925	20,545	1,395	-	-	5,940	7,335
6164-00	TOWNSHIP OF MAY- CASS COUNTY	-	-	-	-	-	-	-	-	-
6168-00	CITY OF MAYER	285,121	206,900	366,022	76,015	5,163	-	-	5,940	11,103
6174-00	CITY OF MAYNARD	142,561	106,246	187,957	39,035	2,651	-	-	5,940	8,591
6182-00	CITY OF MAZEPPA	340,561	240,451	425,377	88,342	6,000	-	-	-	6,000
6185-00	TOWNSHIP OF MC DAVITT	7,920	5,592	9,892	2,054	140	-	-	-	140
6186-00	CITY OF MC KINLEY	23,760	11,184	19,785	4,109	279	-	-	-	279
6194-00	CITY OF MC GRATH	7,920	5,592	9,892	2,054	140	-	-	-	140
6198-00	CITY OF MC GREGOR	174,241	150,981	267,097	55,471	3,767	-	-	29,700	33,468
6200-00	CITY OF MC INTOSH	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
6200-01	MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY	411,842	324,330	573,765	119,159	8,093	-	-	35,640	43,733
6214-00	CITY OF MEADOWLANDS	7,920	5,592	9,892	2,054	140	-	-	-	140
6220-00	CITY OF MEDFORD	443,522	313,146	553,980	115,050	7,814	-	-	-	7,814
6224-00	CITY OF MEDINA	1,386,006	1,045,683	1,849,897	384,186	26,093	-	-	71,280	97,374
6232-00	CITY OF MELROSE	1,647,367	1,185,480	2,097,210	435,548	29,582	-	-	23,760	53,342
6238-00	CITY OF MENAHA NURSING HOME	4,419,378	2,958,109	5,233,132	1,086,816	73,815	-	-	-	73,815
6238-02	CITY OF MENAHA	427,682	313,146	553,980	115,050	7,814	-	-	11,880	19,694

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6026-00	CITY OF MABEL	\$ -	\$ 18,439	\$ 58,242	\$ -	\$ 76,681	\$ 5,597	\$ -	\$ 5,597
6034-00	CITY OF MADELIA	-	42,215	133,344	11,880	187,439	12,813	(3,960)	8,853
6034-01	MADELIA MUNICIPAL LIGHT & POWER	-	40,274	127,213	-	167,487	12,224	-	12,224
6036-00	CITY OF MADISON	-	42,700	134,877	17,820	195,397	12,961	(5,940)	7,021
6040-00	CITY OF MADISON LAKE	-	17,953	56,709	-	74,663	5,449	5,940	11,389
6042-00	TOWNSHIP OF MAGNOLIA	-	970	3,065	5,940	9,976	295	(1,980)	(1,685)
6046-00	CITY OF MAHNOMEN	-	34,451	108,821	-	143,272	10,457	9,900	20,357
6048-00	CITY OF MAHTOMEDI	-	79,092	249,828	-	328,920	24,006	13,860	37,867
6058-00	TOWNSHIP OF MAINE	-	970	3,065	-	4,036	295	-	295
6060-00	TOWNSHIP OF MAINE PRAIRIE	-	485	1,533	-	2,018	147	-	147
6078-00	CITY OF MANKATO	-	918,051	2,899,848	-	3,817,899	278,652	140,581	419,232
6080-00	TOWNSHIP OF MANKATO	-	4,367	13,794	-	18,161	1,326	-	1,326
6089-00	CITY OF MANTORVILLE	-	14,072	44,448	5,940	64,460	4,271	(1,980)	2,291
6095-00	TOWNSHIP OF MANTRAP	-	485	1,533	-	2,018	147	-	147
6100-00	CITY OF MAPLE GROVE	-	1,030,139	3,253,899	-	4,284,038	312,673	239,581	552,254
6102-00	TOWNSHIP OF MAPLE LAKE	-	11,645	36,785	-	48,430	3,535	5,940	9,475
6104-02	CITY OF MAPLE LAKE	-	42,215	133,344	-	175,559	12,813	15,840	28,653
6106-00	CITY OF MAPLE PLAIN	-	12,616	39,850	-	52,466	3,829	11,880	15,709
6114-02	CITY OF MAPLETON	-	27,658	87,363	5,940	120,961	8,395	(1,980)	6,415
6116-00	CITY OF MAPLEVIEW	-	4,852	15,327	5,940	26,119	1,473	(1,980)	(507)
6120-00	CITY OF MAPLEWOOD	-	466,304	1,472,914	112,860	2,052,079	141,535	(37,620)	103,915
6126-00	CITY OF MARBLE	-	10,675	33,719	-	44,394	3,240	-	3,240
6130-00	CITY OF MARIETTA	-	485	1,533	-	2,018	147	-	147
6132-00	CITY OF MARINE ON ST CROIX	-	16,983	53,644	-	70,627	5,155	1,980	7,135
6140-00	CITY OF MARSHALL	-	379,934	1,200,095	-	1,580,029	115,319	13,860	129,180
6140-02	CITY OF MARSHALL MUNICIPAL UTILITIES	-	213,986	675,916	-	889,901	64,950	7,920	72,870
6148-00	TOWNSHIP OF MARTIN	-	1,456	4,598	-	6,054	442	1,980	2,422
6156-00	TOWNSHIP OF MARYSVILLE	-	9,705	30,654	-	40,358	2,946	1,980	4,926
6160-00	TOWNSHIP OF MAY - WASHINGTON COUNTY	-	4,852	15,327	-	20,179	1,473	1,980	3,453
6164-00	TOWNSHIP OF MAY - CASS COUNTY	-	-	-	-	-	-	-	-
6168-00	CITY OF MAYER	-	17,953	56,709	-	74,663	5,449	1,980	7,429
6174-00	CITY OF MAYNARD	-	9,219	29,121	-	38,340	2,798	1,980	4,778
6182-00	CITY OF MAZEPPA	-	20,865	65,906	-	86,770	6,333	-	6,333
6185-00	TOWNSHIP OF MC DAVITT	-	485	1,533	-	2,018	147	-	147
6186-00	CITY OF MC KINLEY	-	970	3,065	5,940	9,976	295	(1,980)	(1,685)
6194-00	CITY OF MC GRATH	-	485	1,533	-	2,018	147	-	147
6198-00	CITY OF MC GREGOR	-	13,101	41,383	-	54,484	3,977	9,900	13,877
6200-00	CITY OF MC INTOSH	-	6,308	19,925	-	26,233	1,915	-	1,915
6200-01	MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY	-	28,143	88,896	-	117,039	8,542	11,880	20,422
6214-00	CITY OF MEADOWLANDS	-	485	1,533	-	2,018	147	-	147
6220-00	CITY OF MEDFORD	-	27,173	85,831	-	113,003	8,248	-	8,248
6224-00	CITY OF MEDINA	-	90,738	286,613	-	377,350	27,541	23,760	51,301
6232-00	CITY OF MELROSE	-	102,868	324,930	-	427,798	31,223	7,920	39,143
6238-00	CITY OF MENAHA NURSING HOME	-	256,686	810,792	172,261	1,239,739	77,911	(57,420)	20,490
6238-02	CITY OF MENAHA	-	27,173	85,831	-	113,003	8,248	3,960	12,208

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6244-00	CITY OF MENDOTA HEIGHTS	\$ 2,566,091	\$ 1,767,037	\$ 3,126,030	\$ 649,213	\$ 44,094	\$ -	\$ -	\$ -	\$ 44,094
6246-00	CITY OF MENTOR	166,321	123,022	217,635	45,198	3,070	-	-	5,940	9,010
6258-00	CITY OF MIDDLE RIVER	87,120	55,919	98,925	20,545	1,395	-	-	-	1,395
6261-00	TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY	39,600	27,959	49,462	10,272	698	-	-	-	698
6262-00	TOWNSHIP OF MIDDLEVILLE	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
6272-00	CITY OF MILACA	1,045,444	766,089	1,355,272	281,463	19,117	-	-	29,700	48,817
6274-00	CITY OF MILAN	102,960	67,103	118,710	24,654	1,674	-	-	-	1,674
6280-00	CITY OF MILLERVILLE	55,440	39,143	69,247	14,381	977	-	-	-	977
6280-01	CITY OF MILLERVILLE FIRE RELIEF	15,840	11,184	19,785	4,109	279	-	-	-	279
6281-00	TOWNSHIP OF MILLERVILLE	-	5,592	9,892	2,054	140	-	-	5,940	6,080
6285-00	CITY OF MILROY	102,960	78,286	138,495	28,763	1,954	-	-	5,940	7,894
6294-00	CITY OF MILTONA	213,841	156,573	276,990	57,525	3,907	-	-	5,940	9,847
6294-02	CITY OF MILTONA CHARITABLE GAMBLING	23,760	16,776	29,677	6,163	419	-	-	-	419
6296-00	CITY OF MINNEAPOLIS	388,952,821	281,752,869	498,443,455	103,516,626	7,030,711	-	-	7,579,472	14,610,183
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	76,396,638	56,081,045	99,211,872	20,604,300	1,399,417	-	-	2,275,029	3,674,446
6297-00	MINNEAPOLIS EMPLOYEE RETIREMENT FUND	47,520	33,551	59,355	12,327	837	-	-	-	837
6310-00	CITY OF MINNEOTA	332,641	229,267	405,592	84,233	5,721	-	-	-	5,721
6318-00	CITY OF MINNESOTA LAKE	190,081	111,838	197,850	41,089	2,791	-	-	-	2,791
6320-00	CITY OF MINNETONKA	18,778,398	12,878,118	22,782,425	4,731,449	321,354	-	-	-	321,354
6322-00	CITY OF MINNETONKA BEACH	277,201	212,492	375,915	78,070	5,302	-	-	17,820	23,122
6324-00	CITY OF MINNETRISTA	1,694,887	1,319,686	2,334,630	484,855	32,931	-	-	130,681	163,611
6335-00	TOWNSHIP OF MOE	55,440	39,143	69,247	14,381	977	-	-	-	977
6349-00	TOWNSHIP OF MONEY CREEK	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
6352-00	CITY OF MONTEVIDEO	1,924,568	1,353,237	2,393,985	497,182	33,768	-	-	-	33,768
6354-00	CITY OF MONTGOMERY	823,683	654,251	1,157,422	240,373	16,326	-	-	77,220	93,546
6355-00	TOWNSHIP OF MONTGOMERY	15,840	22,368	39,570	8,218	558	-	-	11,880	12,438
6358-00	TOWNSHIP OF MONTICELLO	126,721	95,062	168,172	34,926	2,372	-	-	5,940	8,312
6360-00	CITY OF MONTICELLO	4,870,820	3,517,298	6,222,382	1,292,263	87,769	-	-	83,160	170,929
6362-00	CITY OF MONTROSE	578,162	424,983	751,830	156,140	10,605	-	-	17,820	28,425
6368-00	CITY OF MOORHEAD	13,329,416	9,372,004	16,579,828	3,443,295	233,864	-	-	-	233,864
6368-03	CITY OF MOORHEAD PUBLIC SERVICE	5,219,302	3,830,443	6,776,362	1,407,313	95,583	-	-	154,441	250,023
6382-00	CITY OF MOOSE LAKE	792,003	575,964	1,018,927	211,611	14,372	-	-	17,820	32,192
6382-01	CITY OF MOOSE LAKE MUNICIPAL UTILITIES	594,002	391,432	692,475	143,813	9,768	-	-	-	9,768
6388-00	CITY OF MORA	1,694,887	1,325,277	2,344,522	486,910	33,070	-	-	136,621	169,691
6398-00	CITY OF MORGAN	205,921	156,573	276,990	57,525	3,907	-	-	11,880	15,787
6406-00	CITY OF MORRIS	1,948,328	1,364,421	2,413,770	501,291	34,047	-	-	-	34,047
6412-00	CITY OF MORRISTOWN	229,681	195,716	346,237	71,907	4,884	-	-	35,640	40,524
6416-00	TOWNSHIP OF MORSE- ITASCA COUNTY	7,920	5,592	9,892	2,054	140	-	-	-	140
6417-00	TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY	23,760	16,776	29,677	6,163	419	-	-	-	419
6418-00	CITY OF MORTON	110,880	106,246	187,957	39,035	2,651	-	-	29,700	32,351
6424-00	CITY OF MOTLEY	182,161	128,613	227,527	47,253	3,209	-	-	-	3,209
6430-00	CITY OF MOUND	2,082,969	1,375,604	2,433,555	505,400	34,326	-	-	-	34,326
6434-00	CITY OF MOUNDS VIEW	2,756,171	1,867,691	3,304,095	686,194	46,605	-	-	-	46,605
6438-00	TOWNSHIP OF MOUNTAIN LAKE	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
6440-00	CITY OF MOUNTAIN LAKE	483,122	329,921	583,657	121,214	8,233	-	-	-	8,233

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

		Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6244-00	CITY OF MENDOTA HEIGHTS	\$ -	\$ 153,332	\$ 484,330	\$ 47,520	\$ 685,182	\$ 46,540	\$ (15,840)	\$ 30,700
6246-00	CITY OF MENTOR	-	10,675	33,719	-	44,394	3,240	1,980	5,220
6258-00	CITY OF MIDDLE RIVER	-	4,852	15,327	5,940	26,119	1,473	(1,980)	(507)
6261-00	TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY	-	2,426	7,663	-	10,090	736	-	736
6262-00	TOWNSHIP OF MIDDLEVILLE	-	4,852	15,327	-	20,179	1,473	-	1,473
6272-00	CITY OF MILACA	-	66,476	209,978	-	276,455	20,177	9,900	30,077
6274-00	CITY OF MILAN	-	5,823	18,392	5,940	30,155	1,767	(1,980)	(213)
6280-00	CITY OF MILLERVILLE	-	3,397	10,729	-	14,125	1,031	-	1,031
6280-01	CITY OF MILLERVILLE FIRE RELIEF	-	970	3,065	-	4,036	295	-	295
6281-00	TOWNSHIP OF MILLERVILLE	-	485	1,533	-	2,018	147	1,980	2,127
6285-00	CITY OF MILROY	-	6,793	21,458	-	28,251	2,062	1,980	4,042
6294-00	CITY OF MILTONA	-	13,586	42,915	-	56,502	4,124	1,980	6,104
6294-02	CITY OF MILTONA CHARITABLE GAMBLING	-	1,456	4,598	-	6,054	442	-	442
6296-00	CITY OF MINNEAPOLIS	-	24,448,698	77,226,068	-	101,674,766	7,420,800	2,526,491	9,947,290
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	-	4,866,352	15,371,338	-	20,237,690	1,477,061	758,343	2,235,404
6297-00	MINNEAPOLIS EMPLOYEE RETIREMENT FUND	-	2,911	9,196	-	12,108	884	-	884
6310-00	CITY OF MINNEOTA	-	19,894	62,840	5,940	88,675	6,038	(1,980)	4,058
6318-00	CITY OF MINNESOTA LAKE	-	9,705	30,654	23,760	64,118	2,946	(7,920)	(4,974)
6320-00	CITY OF MINNETONKA	-	1,117,480	3,529,783	403,922	5,051,185	339,184	(134,641)	204,543
6322-00	CITY OF MINNETONKA BEACH	-	18,439	58,242	-	76,681	5,597	5,940	11,537
6324-00	CITY OF MINNETRISTA	-	114,514	361,715	-	476,228	34,758	43,560	78,318
6335-00	TOWNSHIP OF MOE	-	3,397	10,729	-	14,125	1,031	-	1,031
6349-00	TOWNSHIP OF MONEY CREEK	-	970	3,065	-	4,036	295	1,980	2,275
6352-00	CITY OF MONTEVIDEO	-	117,425	370,911	5,940	494,276	35,642	(1,980)	33,662
6354-00	CITY OF MONTGOMERY	-	56,772	179,325	-	236,096	17,232	25,740	42,972
6355-00	TOWNSHIP OF MONTGOMERY	-	1,941	6,131	-	8,072	589	3,960	4,549
6358-00	TOWNSHIP OF MONTICELLO	-	8,249	26,056	-	34,305	2,504	1,980	4,484
6360-00	CITY OF MONTICELLO	-	305,208	964,061	-	1,269,270	92,638	27,720	120,359
6362-00	CITY OF MONTROSE	-	36,877	116,484	-	153,362	11,193	5,940	17,133
6368-00	CITY OF MOORHEAD	-	813,242	2,568,787	41,580	3,423,609	246,840	(13,860)	232,980
6368-03	CITY OF MOORHEAD PUBLIC SERVICE	-	332,381	1,049,892	-	1,382,273	100,886	51,480	152,366
6382-00	CITY OF MOOSE LAKE	-	49,978	157,867	-	207,845	15,170	5,940	21,110
6382-01	CITY OF MOOSE LAKE MUNICIPAL UTILITIES	-	33,966	107,288	29,700	170,954	10,310	(9,900)	409
6388-00	CITY OF MORA	-	114,999	363,247	-	478,246	34,905	45,540	80,445
6398-00	CITY OF MORGAN	-	13,586	42,915	-	56,502	4,124	3,960	8,084
6406-00	CITY OF MORRIS	-	118,396	373,976	11,880	504,252	35,936	(3,960)	31,976
6412-00	CITY OF MORRISTOWN	-	16,983	53,644	-	70,627	5,155	11,880	17,035
6416-00	TOWNSHIP OF MORSE- ITASCA COUNTY	-	485	1,533	-	2,018	147	-	147
6417-00	TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY	-	1,456	4,598	-	6,054	442	-	442
6418-00	CITY OF MORTON	-	9,219	29,121	-	38,340	2,798	9,900	12,698
6424-00	CITY OF MOTLEY	-	11,160	35,252	-	46,412	3,387	-	3,387
6430-00	CITY OF MOUND	-	119,366	377,041	100,980	597,388	36,231	(33,660)	2,570
6434-00	CITY OF MOUNDS VIEW	-	162,066	511,918	83,160	757,145	49,191	(27,720)	21,471
6438-00	TOWNSHIP OF MOUNTAIN LAKE	-	1,941	6,131	-	8,072	589	1,980	2,569
6440-00	CITY OF MOUNTAIN LAKE	-	28,628	90,429	11,880	130,937	8,689	(3,960)	4,729

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6440-01	CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES	\$ 388,082	\$ 262,819	\$ 464,947	\$ 96,560	\$ 6,558	\$ -	\$ -	\$ -	\$ 6,558
6446-00	CITY OF MOUNTAIN IRON	1,679,047	1,068,051	1,889,467	392,404	26,652	-	-	-	26,652
6460-00	CITY OF MURDOCK	55,440	33,551	59,355	12,327	837	-	-	-	837
6468-00	TOWNSHIP OF NASHVILLE	-	5,592	9,892	2,054	140	-	-	5,940	6,080
6470-00	TOWNSHIP OF NASHWAUK	110,880	72,695	128,602	26,708	1,814	-	-	-	1,814
6472-02	CITY OF NASHWAUK	689,043	486,494	860,647	178,739	12,140	-	-	-	12,140
6473-00	CITY OF NERSTRAND	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
6474-00	TOWNSHIP OF NELSON	7,920	5,592	9,892	2,054	140	-	-	-	140
6492-00	TOWNSHIP OF NESSEL	31,680	16,776	29,677	6,163	419	-	-	-	419
6498-00	CITY OF NEVIS	285,121	229,267	405,592	84,233	5,721	-	-	29,700	35,421
6499-00	TOWNSHIP OF NEVIS	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
6500-00	TOWNSHIP OF NEW AUBURN	7,920	5,592	9,892	2,054	140	-	-	-	140
6501-00	CITY OF NEW AUBURN	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
6506-00	CITY OF NEW BRIGHTON	6,383,547	4,736,329	8,378,947	1,740,138	118,188	-	-	243,541	361,729
6512-00	CITY OF NEW GERMANY	47,520	33,551	59,355	12,327	837	-	-	-	837
6515-00	TOWNSHIP OF NEW HAVEN	-	-	-	-	-	-	-	-	-
6518-00	CITY OF NEW HOPE	5,100,501	3,461,379	6,123,457	1,271,718	86,373	-	-	-	86,373
6524-00	CITY OF NEW LONDON	277,201	201,308	356,130	73,961	5,023	-	-	5,940	10,963
6532-00	CITY OF NEW MUNICH	31,680	16,776	29,677	6,163	419	-	-	-	419
6534-00	NEW PRAGUE UTILITIES COMMISSION	1,473,126	1,017,724	1,800,435	373,914	25,396	-	-	-	25,396
6534-01	CITY OF NEW PRAGUE	1,916,648	1,537,769	2,720,437	564,980	38,373	-	-	196,021	234,393
6534-02	CITY OF NEW PRAGUE MUNICIPAL GOLF	269,281	218,084	385,807	80,124	5,442	-	-	29,700	35,142
6540-00	CITY OF NEW RICHLAND	245,521	178,940	316,560	65,743	4,465	-	-	5,940	10,405
6542-00	CITY OF SCANDIA	506,882	335,513	593,550	123,268	8,372	-	-	-	8,372
6550-00	CITY OF NEW ULM	4,981,701	3,763,341	6,657,652	1,382,660	93,908	-	-	261,361	355,269
6551-00	CITY OF NEW ULM PUBLIC UTILITIES	6,177,626	4,507,062	7,973,354	1,655,904	112,467	-	-	154,441	266,907
6552-00	CITY OF NEW YORK MILLS	712,803	514,454	910,110	189,011	12,837	-	-	11,880	24,717
6554-00	TOWNSHIP OF NEWBURG	31,680	22,368	39,570	8,218	558	-	-	-	558
6556-00	CITY OF NEWFOLDEN	95,040	83,878	148,387	30,817	2,093	-	-	17,820	19,913
6558-00	CITY OF NEWPORT	1,021,684	637,475	1,127,745	234,210	15,907	-	-	-	15,907
6570-00	CITY OF NICOLLET	198,001	128,613	227,527	47,253	3,209	-	-	-	3,209
6575-00	CITY OF NIELSVILLE	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
6582-00	CITY OF NISSWA	1,496,886	1,079,234	1,909,252	396,513	26,931	-	-	23,760	50,691
6589-00	TOWNSHIP OF NOKAY LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
6596-00	TOWNSHIP OF NORDLAND	31,680	16,776	29,677	6,163	419	-	-	-	419
6616-01	CITY OF NORTH BRANCH MUNICIPAL UTILITIES	166,321	-	-	-	-	-	-	-	-
6616-02	CITY OF NORTH BRANCH	2,661,131	1,945,977	3,442,590	714,956	48,559	-	-	71,280	119,839
6622-00	TOWNSHIP OF NORTH HERO	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
6624-00	CITY OF NORTH MANKATO	3,112,573	2,208,796	3,907,537	811,516	55,117	-	-	11,880	66,997
6626-00	CITY OF NORTH OAKS	261,361	190,124	336,345	69,852	4,744	-	-	5,940	10,684
6634-00	CITY OF NORTH ST PAUL	3,175,933	2,415,696	4,273,560	887,532	60,280	-	-	184,141	244,421
6636-00	TOWNSHIP OF NORTHERN	39,600	16,776	29,677	6,163	419	-	-	-	419
6638-00	CITY OF NORTHFIELD	6,431,067	5,038,291	8,913,142	1,851,079	125,723	-	-	528,662	654,385
6639-00	NORTHFIELD HOSPITAL + CLINICS	54,521,507	38,584,027	68,258,243	14,175,857	962,805	-	-	95,040	1,057,846
6640-00	TOWNSHIP OF NORTHFIELD	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6440-01	CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES	\$ -	\$ 22,806	\$ 72,036	\$ 11,880	\$ 106,722	\$ 6,922	\$ (3,960)	\$ 2,962
6446-00	CITY OF MOUNTAIN IRON	-	92,679	292,744	124,741	510,163	28,130	(41,580)	(13,450)
6460-00	CITY OF MURDOCK	-	2,911	9,196	5,940	18,048	884	(1,980)	(1,096)
6468-00	TOWNSHIP OF NASHVILLE	-	485	1,533	-	2,018	147	1,980	2,127
6470-00	TOWNSHIP OF NASHWAUK	-	6,308	19,925	5,940	32,173	1,915	(1,980)	(65)
6472-02	CITY OF NASHWAUK	-	42,215	133,344	-	175,559	12,813	-	12,813
6473-00	CITY OF NERSTRAND	-	5,338	16,860	-	22,197	1,620	1,980	3,600
6474-00	TOWNSHIP OF NELSON	-	485	1,533	-	2,018	147	-	147
6492-00	TOWNSHIP OF NESSEL	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
6498-00	CITY OF NEVIS	-	19,894	62,840	-	82,735	6,038	9,900	15,938
6499-00	TOWNSHIP OF NEVIS	-	3,882	12,262	-	16,143	1,178	-	1,178
6500-00	TOWNSHIP OF NEW AUBURN	-	485	1,533	-	2,018	147	-	147
6501-00	CITY OF NEW AUBURN	-	6,308	19,925	-	26,233	1,915	-	1,915
6506-00	CITY OF NEW BRIGHTON	-	410,988	1,298,188	-	1,709,176	124,745	81,180	205,926
6512-00	CITY OF NEW GERMANY	-	2,911	9,196	-	12,108	884	-	884
6515-00	TOWNSHIP OF NEW HAVEN	-	-	-	-	-	-	-	-
6518-00	CITY OF NEW HOPE	-	300,356	948,734	148,501	1,397,591	91,166	(49,500)	41,665
6524-00	CITY OF NEW LONDON	-	17,468	55,177	-	72,645	5,302	1,980	7,282
6532-00	CITY OF NEW MUNICH	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
6534-00	NEW PRAGUE UTILITIES COMMISSION	-	88,311	278,949	23,760	391,021	26,805	(7,920)	18,885
6534-01	CITY OF NEW PRAGUE	-	133,438	421,489	-	554,927	40,502	65,340	105,842
6534-02	CITY OF NEW PRAGUE MUNICIPAL GOLF	-	18,924	59,775	-	78,699	5,744	9,900	15,644
6540-00	CITY OF NEW RICHLAND	-	15,527	49,046	-	64,573	4,713	1,980	6,693
6542-00	CITY OF SCANDIA	-	29,114	91,961	23,760	144,835	8,837	(7,920)	917
6550-00	CITY OF NEW ULM	-	326,558	1,031,500	-	1,358,058	99,119	87,120	186,239
6551-00	CITY OF NEW ULM PUBLIC UTILITIES	-	391,094	1,235,347	-	1,626,441	118,707	51,480	170,187
6552-00	CITY OF NEW YORK MILLS	-	44,641	141,007	-	185,648	13,550	3,960	17,510
6554-00	TOWNSHIP OF NEWBURG	-	1,941	6,131	-	8,072	589	-	589
6556-00	CITY OF NEWFOLDEN	-	7,278	22,990	-	30,269	2,209	5,940	8,149
6558-00	CITY OF NEWPORT	-	55,316	174,727	89,100	319,143	16,790	(29,700)	(12,910)
6570-00	CITY OF NICOLLET	-	11,160	35,252	11,880	58,292	3,387	(3,960)	(573)
6575-00	CITY OF NIELSVILLE	-	1,941	6,131	-	8,072	589	1,980	2,569
6582-00	CITY OF NISSWA	-	93,649	295,809	-	389,458	28,425	7,920	36,345
6589-00	TOWNSHIP OF NOKAY LAKE	-	485	1,533	-	2,018	147	-	147
6596-00	TOWNSHIP OF NORDLAND	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
6616-01	CITY OF NORTH BRANCH MUNICIPAL UTILITIES	-	-	-	124,741	124,741	-	(41,580)	(41,580)
6616-02	CITY OF NORTH BRANCH	-	168,859	533,376	-	702,235	51,253	23,760	75,013
6622-00	TOWNSHIP OF NORTH HERO	-	970	3,065	-	4,036	295	1,980	2,275
6624-00	CITY OF NORTH MANKATO	-	191,665	605,412	-	797,077	58,175	3,960	62,135
6626-00	CITY OF NORTH OAKS	-	16,498	52,111	-	68,609	5,007	1,980	6,987
6634-00	CITY OF NORTH ST PAUL	-	209,618	662,122	-	871,740	63,625	61,380	125,005
6636-00	TOWNSHIP OF NORTHERN	-	1,456	4,598	11,880	17,934	442	(3,960)	(3,518)
6638-00	CITY OF NORTHFIELD	-	437,190	1,380,953	-	1,818,143	132,698	176,221	308,919
6639-00	NORTHFIELD HOSPITAL + CLINICS	-	3,348,073	10,575,554	-	13,923,627	1,016,225	31,680	1,047,905
6640-00	TOWNSHIP OF NORTHFIELD	-	2,426	7,663	-	10,090	736	1,980	2,716

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6646-00	CITY OF NORTHOME	\$ 126,721	\$ 106,246	\$ 187,957	\$ 39,035	\$ 2,651	\$ -	\$ -	\$ 17,820	\$ 20,471
6648-00	CITY OF NORTHROP	15,840	5,592	9,892	2,054	140	-	-	-	140
6654-00	TOWNSHIP OF NORWAY- FILLMORE COUNTY	15,840	11,184	19,785	4,109	279	-	-	-	279
6668-00	CITY OF OAK GROVE	696,963	514,454	910,110	189,011	12,837	-	-	23,760	36,598
6672-00	TOWNSHIP OF OAK LAWN	63,360	39,143	69,247	14,381	977	-	-	-	977
6674-00	CITY OF OAK PARK HEIGHTS	966,244	665,435	1,177,207	244,482	16,605	-	-	-	16,605
6680-00	CITY OF OAKDALE	5,441,063	4,098,854	7,251,202	1,505,928	102,281	-	-	273,241	375,522
6684-00	TOWNSHIP OF OAKLAND	-	-	19,785	4,109	279	-	-	11,880	12,159
6694-00	CITY OF ODESSA	15,840	11,184	19,785	4,109	279	-	-	-	279
6702-00	CITY OF OGEMA	39,600	22,368	39,570	8,218	558	-	-	-	558
6704-00	CITY OF OGLIVIE	213,841	150,981	267,097	55,471	3,767	-	-	-	3,767
6706-00	CITY OF OKABENA MUNICIPAL LIQUOR	126,721	67,103	118,710	24,654	1,674	-	-	-	1,674
6708-00	CITY OF OKLEE	110,880	67,103	118,710	24,654	1,674	-	-	-	1,674
6710-00	CITY OF OLIVIA	1,116,725	749,313	1,325,595	275,299	18,698	-	-	-	18,698
6718-00	CITY OF ONAMIA	205,921	139,797	247,312	51,362	3,488	-	-	-	3,488
6727-00	TOWNSHIP OF ORION	-	-	-	-	-	-	-	-	-
6732-00	CITY OF ORONO	2,399,770	1,800,588	3,185,385	661,540	44,931	-	-	112,860	157,791
6735-00	CITY OF ORONOCCO	253,441	240,451	425,377	88,342	6,000	-	-	65,340	71,340
6736-00	CITY OF ORR	316,801	201,308	356,130	73,961	5,023	-	-	-	5,023
6737-00	TOWNSHIP OF ORROCK	-	-	-	-	-	-	-	-	-
6742-00	CITY OF ORTONVILLE	609,843	492,086	870,540	180,794	12,279	-	-	65,340	77,620
6743-00	ORTONVILLE AREA HEALTH SERVICES	12,386,932	8,868,734	15,689,503	3,258,393	221,306	-	-	130,681	351,986
6752-00	CITY OF OSAKIS	562,322	385,840	682,582	141,759	9,628	-	-	-	9,628
6764-00	CITY OF OSLO	158,401	100,654	178,065	36,980	2,512	-	-	-	2,512
6766-00	CITY OF OSSEO	760,323	564,781	999,142	207,502	14,093	-	-	29,700	43,793
6770-00	TOWNSHIP OF OTISCO	7,920	5,592	9,892	2,054	140	-	-	-	140
6776-00	CITY OF OTSEGO	2,170,089	1,588,096	2,809,470	583,470	39,629	-	-	59,400	99,029
6780-00	CITY OF OSTRANDER	55,440	55,919	98,925	20,545	1,395	-	-	17,820	19,215
6782-00	TOWNSHIP OF OTTO	7,920	27,959	49,462	10,272	698	-	-	23,760	24,458
6786-00	CITY OF OWATONNA	7,492,351	5,407,356	9,566,047	1,986,674	134,932	-	-	124,741	259,673
6786-04	CITY OF OWATONNA MUNICIPAL UTILITIES	5,892,505	4,356,081	7,706,257	1,600,434	108,699	-	-	207,901	316,600
6800-00	CITY OF PALISADE	71,280	33,551	59,355	12,327	837	-	-	-	837
6810-00	CITY OF PARK RAPIDS	1,267,205	933,845	1,652,047	343,097	23,303	-	-	41,580	64,883
6820-01	CITY OF PARKERS PRAIRIE	212,492	308,881	375,915	78,070	5,302	-	-	-	5,302
6834-00	CITY OF PAYNESVILLE	1,005,844	760,497	1,345,380	279,408	18,977	-	-	53,460	72,437
6835-00	TOWNSHIP OF PAYNESVILLE	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
6842-00	TOWNSHIP OF PELICAN	47,520	33,551	59,355	12,327	837	-	-	-	837
6843-00	TOWNSHIP OF PELICAN OTTERTAIL COUNTY	7,920	5,592	9,892	2,054	140	-	-	-	140
6850-00	CITY OF PELICAN RAPIDS	776,163	575,964	1,018,927	211,611	14,372	-	-	29,700	44,072
6853-00	CITY OF PENNOCK	63,360	50,327	89,032	18,490	1,256	-	-	5,940	7,196
6854-01	CITY OF PEMBERTON	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
6862-00	CITY OF PEQUOT LAKES	459,362	397,024	702,367	145,868	9,907	-	-	77,220	87,127
6870-00	CITY OF PERHAM	1,409,766	1,056,867	1,869,682	388,295	26,372	-	-	65,340	91,713
6880-00	CITY OF PETERSON	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
6888-00	CITY OF PIERZ	396,002	268,411	474,840	98,615	6,698	-	-	-	6,698

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6646-00	CITY OF NORTHOME	\$ -	\$ 9,219	\$ 29,121	\$ -	\$ 38,340	\$ 2,798	\$ 5,940	\$ 8,738
6648-00	CITY OF NORTHROP	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
6654-00	TOWNSHIP OF NORWAY- FILLMORE COUNTY	-	970	3,065	-	4,036	295	-	295
6668-00	CITY OF OAK GROVE	-	44,641	141,007	-	185,648	13,550	7,920	21,470
6672-00	TOWNSHIP OF OAK LAWN	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
6674-00	CITY OF OAK PARK HEIGHTS	-	57,742	182,390	17,820	257,952	17,526	(5,940)	11,586
6680-00	CITY OF OAKDALE	-	355,672	1,123,461	-	1,479,133	107,956	91,080	199,036
6684-00	TOWNSHIP OF OAKLAND	-	970	3,065	-	4,036	295	3,960	4,255
6694-00	CITY OF ODESSA	-	970	3,065	-	4,036	295	-	295
6702-00	CITY OF OGEMA	-	1,941	6,131	5,940	14,012	589	(1,980)	(1,391)
6704-00	CITY OF OGLVIE	-	13,101	41,383	-	54,484	3,977	-	3,977
6706-00	CITY OF OKABENA MUNICIPAL LIQUOR	-	5,823	18,392	23,760	47,975	1,767	(7,920)	(6,153)
6708-00	CITY OF OKLEE	-	5,823	18,392	11,880	36,095	1,767	(3,960)	(2,193)
6710-00	CITY OF OLIVIA	-	65,021	205,380	41,580	311,981	19,735	(13,860)	5,875
6718-00	CITY OF ONAMIA	-	12,131	38,317	5,940	56,388	3,682	(1,980)	1,702
6727-00	TOWNSHIP OF ORION	-	-	-	-	-	-	-	-
6732-00	CITY OF ORONO	-	156,243	493,526	-	649,769	47,424	37,620	85,044
6735-00	CITY OF ORONOCCO	-	20,865	65,906	-	86,770	6,333	21,780	28,113
6736-00	CITY OF ORR	-	17,468	55,177	23,760	96,405	5,302	(7,920)	(2,618)
6737-00	TOWNSHIP OF ORROCK	-	-	-	-	-	-	-	-
6742-00	CITY OF ORTONVILLE	-	42,700	134,877	-	177,577	12,961	21,780	34,741
6743-00	ORTONVILLE AREA HEALTH SERVICES	-	769,572	2,430,845	-	3,200,416	233,584	43,560	277,145
6752-00	CITY OF OSAKIS	-	33,481	105,756	11,880	151,116	10,162	(3,960)	6,202
6764-00	CITY OF OSLO	-	8,734	27,588	11,880	48,203	2,651	(3,960)	(1,309)
6766-00	CITY OF OSSEO	-	49,008	154,802	-	203,810	14,875	9,900	24,775
6770-00	TOWNSHIP OF OTISCO	-	485	1,533	-	2,018	147	-	147
6776-00	CITY OF OTSEGO	-	137,805	435,284	-	573,088	41,827	19,800	61,627
6780-00	CITY OF OSTRANDER	-	4,852	15,327	-	20,179	1,473	5,940	7,413
6782-00	TOWNSHIP OF OTTO	-	2,426	7,663	-	10,090	736	7,920	8,656
6786-00	CITY OF OWATONNA	-	469,215	1,482,110	-	1,951,326	142,419	41,580	183,999
6786-04	CITY OF OWATONNA MUNICIPAL UTILITIES	-	377,993	1,193,965	-	1,571,957	114,730	69,300	184,031
6800-00	CITY OF PALISADE	-	2,911	9,196	17,820	29,928	884	(5,940)	(5,056)
6810-00	CITY OF PARK RAPIDS	-	81,033	255,959	-	336,992	24,596	13,860	38,456
6820-01	CITY OF PARKERS PRAIRIE	-	18,439	58,242	5,940	82,621	5,597	(1,980)	3,617
6834-00	CITY OF PAYNESVILLE	-	65,991	208,446	-	274,437	20,030	17,820	37,850
6835-00	TOWNSHIP OF PAYNESVILLE	-	3,882	12,262	-	16,143	1,178	-	1,178
6842-00	TOWNSHIP OF PELICAN	-	2,911	9,196	-	12,108	884	-	884
6843-00	TOWNSHIP OF PELICAN OTTERTAIL COUNTY	-	485	1,533	-	2,018	147	-	147
6850-00	CITY OF PELICAN RAPIDS	-	49,978	157,867	-	207,845	15,170	9,900	25,070
6853-00	CITY OF PENNOCK	-	4,367	13,794	-	18,161	1,326	1,980	3,306
6854-01	CITY OF PEMBERTON	-	5,338	16,860	-	22,197	1,620	-	1,620
6862-00	CITY OF PEQUOT LAKES	-	34,451	108,821	-	143,272	10,457	25,740	36,197
6870-00	CITY OF PERHAM	-	91,708	289,678	-	381,386	27,836	21,780	49,616
6880-00	CITY OF PETERSON	-	6,308	19,925	-	26,233	1,915	1,980	3,895
6888-00	CITY OF PIERZ	-	23,291	73,569	11,880	108,740	7,069	(3,960)	3,109

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6890-00	CITY OF PILLAGER	\$ 190,081	\$ 134,205	\$ 237,420	\$ 49,307	\$ 3,349	\$ -	\$ -	\$ -	\$ 3,349
6891-00	TOWNSHIP OF PIKE CREEK	-	5,592	9,892	2,054	140	-	-	5,940	6,080
6892-00	TOWNSHIP OF PIKE BAY	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638
6904-00	TOWNSHIP OF PINE CITY	23,760	16,776	29,677	6,163	419	-	-	-	419
6906-00	CITY OF PINE CITY	760,323	1,118,378	1,978,500	410,894	27,907	-	-	617,763	645,670
6910-00	CITY OF PINE ISLAND	942,484	671,027	1,187,100	246,537	16,744	-	-	5,940	22,684
6922-00	TOWNSHIP OF PINE RIVER	87,120	44,735	79,140	16,436	1,116	-	-	-	1,116
6924-00	CITY OF PINE RIVER	285,121	195,716	346,237	71,907	4,884	-	-	-	4,884
6926-00	CITY OF PIPESTONE	1,671,127	1,163,113	2,057,640	427,330	29,024	-	-	-	29,024
6928-00	TOWNSHIP OF PLAINVIEW	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
6930-00	CITY OF PLAINVIEW	863,284	671,027	1,187,100	246,537	16,744	-	-	65,340	82,085
6932-00	CITY OF PLATO	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
6940-00	TOWNSHIP OF PLEASANT PRAIRIE	7,920	16,776	29,677	6,163	419	-	-	11,880	12,299
6954-00	CITY OF PLUMMER	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
6956-00	CITY OF PLYMOUTH	16,307,348	11,961,048	21,160,055	4,394,516	298,470	-	-	475,202	773,672
6980-00	TOWNSHIP OF POKEGAMA	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
6994-00	TOWNSHIP OF POWERS	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
7004-00	TOWNSHIP OF PREBLE	15,840	11,184	19,785	4,109	279	-	-	-	279
7010-01	CITY OF PRESTON MUNICIPAL UTILITIES	546,482	402,616	712,260	147,922	10,047	-	-	17,820	27,867
7010-02	CITY OF PRESTON	578,162	397,024	702,367	145,868	9,907	-	-	-	9,907
7015-00	TOWNSHIP OF PRINCETON	47,520	33,551	59,355	12,327	837	-	-	-	837
7016-00	CITY OF PRINCETON	1,742,407	1,157,521	2,047,747	425,276	28,884	-	-	-	28,884
7016-02	CITY OF PRINCETON PUBLIC UTILITIES	1,053,364	788,456	1,394,842	289,681	19,675	-	-	47,520	67,195
7018-00	CITY OF PRINSBURG	110,880	89,470	158,280	32,872	2,233	-	-	11,880	14,113
7022-00	CITY OF PRIOR LAKE	5,765,784	4,283,386	7,577,654	1,573,726	106,885	-	-	225,721	332,606
7024-00	CITY OF PROCTOR PUBLIC UTILITIES	166,321	117,430	207,742	43,144	2,930	-	-	-	2,930
7026-00	CITY OF PROCTOR	752,403	525,637	929,895	193,120	13,116	-	-	-	13,116
7038-00	TOWNSHIP OF QUINCY	7,920	5,592	9,892	2,054	140	-	-	-	140
7043-00	TOWNSHIP OF RACINE	15,840	11,184	19,785	4,109	279	-	-	-	279
7044-00	CITY OF RACINE	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
7048-00	CITY OF RAMSEY	4,775,780	3,466,971	6,133,349	1,273,773	86,513	-	-	100,980	187,493
7050-00	CITY OF RANDALL	316,801	240,451	425,377	88,342	6,000	-	-	17,820	23,820
7051-00	CITY OF RANDOLPH	31,680	16,776	29,677	6,163	419	-	-	-	419
7056-00	CITY OF RANIER	269,281	184,532	326,452	67,798	4,605	-	-	-	4,605
7060-00	TOWNSHIP OF RAPIDAN	55,440	39,143	69,247	14,381	977	-	-	-	977
7061-00	TOWNSHIP OF RAVENNA	15,840	11,184	19,785	4,109	279	-	-	-	279
7066-00	CITY OF RAYMOND	118,801	83,878	148,387	30,817	2,093	-	-	-	2,093
7072-00	CITY OF RED LAKE FALLS	364,322	240,451	425,377	88,342	6,000	-	-	-	6,000
7078-00	CITY OF RED WING	10,010,922	6,827,695	12,078,741	2,508,510	170,375	-	-	-	170,375
7084-00	CITY OF REDWOOD FALLS	3,849,136	2,756,801	4,877,002	1,012,855	68,792	-	-	41,580	110,372
7098-02	CITY OF REMER	435,602	341,105	603,442	125,323	8,512	-	-	35,640	44,152
7104-00	CITY OF RENVILLE	340,561	257,227	455,055	94,506	6,419	-	-	17,820	24,239
7105-00	CITY OF REVERE	15,840	11,184	19,785	4,109	279	-	-	-	279
7110-00	CITY OF RICE	229,681	156,573	276,990	57,525	3,907	-	-	-	3,907
7118-00	CITY OF RICE LAKE	498,962	324,330	573,765	119,159	8,093	-	-	-	8,093

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6890-00	CITY OF PILLAGER	\$ -	\$ 11,645	\$ 36,785	\$ -	\$ 48,430	\$ 3,535	\$ -	\$ 3,535
6891-00	TOWNSHIP OF PIKE CREEK	-	485	1,533	-	2,018	147	1,980	2,127
6892-00	TOWNSHIP OF PIKE BAY	-	2,426	7,663	-	10,090	736	1,980	2,716
6904-00	TOWNSHIP OF PINE CITY	-	1,456	4,598	-	6,054	442	-	442
6906-00	CITY OF PINE CITY	-	97,046	306,538	-	403,583	29,456	205,921	235,377
6910-00	CITY OF PINE ISLAND	-	58,227	183,923	-	242,150	17,673	1,980	19,653
6922-00	TOWNSHIP OF PINE RIVER	-	3,882	12,262	17,820	33,963	1,178	(5,940)	(4,762)
6924-00	CITY OF PINE RIVER	-	16,983	53,644	5,940	76,567	5,155	(1,980)	3,175
6926-00	CITY OF PIPESTONE	-	100,927	318,799	17,820	437,547	30,634	(5,940)	24,694
6928-00	TOWNSHIP OF PLAINVIEW	-	1,456	4,598	-	6,054	442	1,980	2,422
6930-00	CITY OF PLAINVIEW	-	58,227	183,923	-	242,150	17,673	21,780	39,454
6932-00	CITY OF PLATO	-	4,852	15,327	-	20,179	1,473	-	1,473
6940-00	TOWNSHIP OF PLEASANT PRAIRIE	-	1,456	4,598	-	6,054	442	3,960	4,402
6954-00	CITY OF PLUMMER	-	5,338	16,860	-	22,197	1,620	-	1,620
6956-00	CITY OF PLYMOUTH	-	1,037,903	3,278,422	-	4,316,324	315,030	158,401	473,430
6980-00	TOWNSHIP OF POKEGAMA	-	6,308	19,925	-	26,233	1,915	-	1,915
6994-00	TOWNSHIP OF POWERS	-	3,882	12,262	-	16,143	1,178	-	1,178
7004-00	TOWNSHIP OF PREBLE	-	970	3,065	-	4,036	295	-	295
7010-01	CITY OF PRESTON MUNICIPAL UTILITIES	-	34,936	110,354	-	145,290	10,604	5,940	16,544
7010-02	CITY OF PRESTON	-	34,451	108,821	11,880	155,152	10,457	(3,960)	6,497
7015-00	TOWNSHIP OF PRINCETON	-	2,911	9,196	-	12,108	884	-	884
7016-00	CITY OF PRINCETON	-	100,442	317,267	77,220	494,929	30,487	(25,740)	4,747
7016-02	CITY OF PRINCETON PUBLIC UTILITIES	-	68,417	216,109	-	284,526	20,766	15,840	36,606
7018-00	CITY OF PRINSBURG	-	7,764	24,523	-	32,287	2,356	3,960	6,316
7022-00	CITY OF PRIOR LAKE	-	371,685	1,174,040	-	1,545,724	112,816	75,240	188,056
7024-00	CITY OF PROCTOR PUBLIC UTILITIES	-	10,190	32,186	-	42,376	3,093	-	3,093
7026-00	CITY OF PROCTOR	-	45,611	144,073	5,940	195,624	13,844	(1,980)	11,864
7038-00	TOWNSHIP OF QUINCY	-	485	1,533	-	2,018	147	-	147
7043-00	TOWNSHIP OF RACINE	-	970	3,065	-	4,036	295	-	295
7044-00	CITY OF RACINE	-	5,338	16,860	-	22,197	1,620	-	1,620
7048-00	CITY OF RAMSEY	-	300,841	950,267	-	1,251,109	91,313	33,660	124,973
7050-00	CITY OF RANDALL	-	20,865	65,906	-	86,770	6,333	5,940	12,273
7051-00	CITY OF RANDOLPH	-	1,456	4,598	5,940	11,994	442	(1,980)	(1,538)
7056-00	CITY OF RANIER	-	16,013	50,579	5,940	72,531	4,860	(1,980)	2,880
7060-00	TOWNSHIP OF RAPIDAN	-	3,397	10,729	-	14,125	1,031	-	1,031
7061-00	TOWNSHIP OF RAVENNA	-	970	3,065	-	4,036	295	-	295
7066-00	CITY OF RAYMOND	-	7,278	22,990	-	30,269	2,209	-	2,209
7072-00	CITY OF RED LAKE FALLS	-	20,865	65,906	17,820	104,591	6,333	(5,940)	393
7078-00	CITY OF RED WING	-	592,463	1,871,413	255,421	2,719,298	179,828	(85,140)	94,687
7084-00	CITY OF REDWOOD FALLS	-	239,217	755,616	-	994,833	72,609	13,860	86,469
7098-02	CITY OF REMER	-	29,599	93,494	-	123,093	8,984	11,880	20,864
7104-00	CITY OF RENVILLE	-	22,320	70,504	-	92,824	6,775	5,940	12,715
7105-00	CITY OF REVERE	-	970	3,065	-	4,036	295	-	295
7110-00	CITY OF RICE	-	13,586	42,915	5,940	62,442	4,124	(1,980)	2,144
7118-00	CITY OF RICE LAKE	-	28,143	88,896	29,700	146,739	8,542	(9,900)	(1,358)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
7132-00	CITY OF RICHFIELD	\$ 12,244,371	\$ 8,371,056	\$ 14,809,071	\$ 3,075,545	\$ 208,887	\$ -	\$ -	\$ -	\$ 208,887
7138-00	CITY OF RICHMOND	308,881	190,124	336,345	69,852	4,744	-	-	-	4,744
7139-00	TOWNSHIP OF RICHMOND	7,920	5,592	9,892	2,054	140	-	-	-	140
7160-00	CITY OF ROBBINSDALE	4,989,621	3,483,746	6,163,027	1,279,936	86,932	-	-	-	86,932
7164-00	CITY OF ROCHESTER	61,831,698	43,376,275	76,736,115	15,936,539	1,082,389	-	-	-	1,082,389
7176-00	TOWNSHIP OF ROCHESTER	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
7178-00	ROCHESTER CASCADE ROAD SERVICES JP	245,521	178,940	316,560	65,743	4,465	-	-	5,940	10,405
7181-00	CITY OF ROCK CREEK	118,801	89,470	158,280	32,872	2,233	-	-	5,940	8,173
7186-00	TOWNSHIP OF ROCKFORD	277,201	190,124	336,345	69,852	4,744	-	-	-	4,744
7188-00	CITY OF ROCKFORD	768,243	514,454	910,110	189,011	12,837	-	-	-	12,837
7190-00	CITY OF ROCKVILLE	372,242	268,411	474,840	98,615	6,698	-	-	5,940	12,638
7206-00	CITY OF ROGERS	3,983,777	3,450,195	6,103,672	1,267,609	86,094	-	-	677,163	763,257
7210-00	ROLLING GREEN TOWNSHIP	-	5,592	9,892	2,054	140	-	-	5,940	6,080
7214-00	CITY OF ROLLINGSTONE	150,481	117,430	207,742	43,144	2,930	-	-	11,880	14,810
7224-00	TOWNSHIP OF ROOSEVELT	63,360	50,327	89,032	18,490	1,256	-	-	5,940	7,196
7234-00	CITY OF ROSE CREEK	63,360	50,327	89,032	18,490	1,256	-	-	5,940	7,196
7238-00	CITY OF ROSEAU	1,164,245	782,864	1,384,950	287,626	19,535	-	-	-	19,535
7250-00	CITY OF ROSEMOUNT	6,050,905	4,288,978	7,587,547	1,575,780	107,025	-	-	17,820	124,845
7258-00	CITY OF ROSEVILLE	12,054,290	7,744,765	13,701,111	2,845,444	193,259	-	-	-	193,259
7259-00	NE METRO AREA MUNI INTERWORKING COLL	-	810,824	1,434,412	297,898	20,233	-	-	861,304	881,536
7270-00	CITY OF ROTHSAY	-	301,962	534,195	110,941	7,535	-	-	320,761	328,296
7276-00	TOWNSHIP OF ROUND LAKE	15,840	11,184	19,785	4,109	279	-	-	-	279
7278-00	CITY OF ROUND LAKE	166,321	123,022	217,635	45,198	3,070	-	-	5,940	9,010
7285-00	TOWNSHIP OF ROYALTON	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638
7286-00	CITY OF ROYALTON	300,961	201,308	356,130	73,961	5,023	-	-	-	5,023
7290-00	CITY OF RUSH	419,762	318,738	563,872	117,105	7,954	-	-	23,760	31,714
7294-00	CITY OF RUSHFORD	902,884	659,843	1,167,315	242,428	16,465	-	-	23,760	40,225
7295-00	CITY OF RUSHFORD VILLAGE	95,040	100,654	178,065	36,980	2,512	-	-	35,640	38,152
7296-00	CITY OF RUSHMORE	150,481	100,654	178,065	36,980	2,512	-	-	-	2,512
7300-00	CITY OF RUSSELL	213,841	184,532	326,452	67,798	4,605	-	-	35,640	40,245
7304-00	CITY OF RUTHTON	87,120	61,511	108,817	22,599	1,535	-	-	-	1,535
7306-00	TOWNSHIP OF RUTLAND	15,840	11,184	19,785	4,109	279	-	-	-	279
7314-00	CITY OF SACRED HEART	324,721	212,492	375,915	78,070	5,302	-	-	-	5,302
7318-00	CITY OF ST ANTHONY	2,645,291	1,906,834	3,373,342	700,575	47,582	-	-	41,580	89,162
7320-00	CITY OF SAINT AUGUSTA	340,561	257,227	455,055	94,506	6,419	-	-	17,820	24,239
7322-00	CITY OF ST BONIFACIUS	293,041	206,900	366,022	76,015	5,163	-	-	-	5,163
7324-00	CITY OF ST CHARLES	1,148,405	805,232	1,424,520	295,844	20,093	-	-	-	20,093
7328-00	CITY OF ST CLAIR	150,481	106,246	187,957	39,035	2,651	-	-	-	2,651
7330-00	CITY OF ST CLOUD	21,011,848	15,131,649	26,769,102	5,559,401	377,587	-	-	314,821	692,408
7334-00	CITY OF ST FRANCIS	1,900,808	1,364,421	2,413,770	501,291	34,047	-	-	23,760	57,807
7338-00	CITY OF ST HILAIRE	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
7340-00	CITY OF ST JAMES	2,035,448	1,520,994	2,690,760	558,816	37,954	-	-	89,100	127,054
7341-51	TOWNSHIP OF ST JAMES	7,920	5,592	9,892	2,054	140	-	-	-	140
7350-00	CITY OF ST JOSEPH	1,227,605	933,845	1,652,047	343,097	23,303	-	-	71,280	94,583
7354-00	CITY OF ST LEO	15,840	11,184	19,785	4,109	279	-	-	-	279

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

		Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
7132-00	CITY OF RICHFIELD	\$ -	\$ 726,386	\$ 2,294,435	\$ 291,061	\$ 3,311,883	\$ 220,477	\$ (97,020)	\$ 123,456
7138-00	CITY OF RICHMOND	-	16,498	52,111	29,700	98,309	5,007	(9,900)	(4,893)
7139-00	TOWNSHIP OF RICHMOND	-	485	1,533	-	2,018	147	-	147
7160-00	CITY OF ROBBINGSDALE	-	302,297	954,865	41,580	1,298,742	91,755	(13,860)	77,895
7164-00	CITY OF ROCHESTER	-	3,763,914	11,889,069	297,001	15,949,983	1,142,443	(99,000)	1,043,443
7176-00	TOWNSHIP OF ROCHESTER	-	1,941	6,131	-	8,072	589	1,980	2,569
7178-00	ROCHESTER CASCADE ROAD SERVICES JP	-	15,527	49,046	-	64,573	4,713	1,980	6,693
7181-00	CITY OF ROCK CREEK	-	7,764	24,523	-	32,287	2,356	1,980	4,336
7186-00	TOWNSHIP OF ROCKFORD	-	16,498	52,111	5,940	74,549	5,007	(1,980)	3,027
7188-00	CITY OF ROCKFORD	-	44,641	141,007	29,700	215,348	13,550	(9,900)	3,650
7190-00	CITY OF ROCKVILLE	-	23,291	73,569	-	96,860	7,069	1,980	9,049
7206-00	CITY OF ROGERS	-	299,386	945,669	-	1,245,055	90,871	225,721	316,592
7210-00	ROLLING GREEN TOWNSHIP	-	485	1,533	-	2,018	147	1,980	2,127
7214-00	CITY OF ROLLINGSTONE	-	10,190	32,186	-	42,376	3,093	3,960	7,053
7224-00	TOWNSHIP OF ROOSEVELT	-	4,367	13,794	-	18,161	1,326	1,980	3,306
7234-00	CITY OF ROSE CREEK	-	4,367	13,794	-	18,161	1,326	1,980	3,306
7238-00	CITY OF ROSEAU	-	67,932	214,576	41,580	324,089	20,619	(13,860)	6,759
7250-00	CITY OF ROSEMOUNT	-	372,170	1,175,572	-	1,547,742	112,963	5,940	118,903
7258-00	CITY OF ROSEVILLE	-	672,041	2,122,774	813,783	3,608,598	203,981	(271,261)	(67,280)
7259-00	NE METRO AREA MUNI INTERWORKING COLL	-	70,358	222,240	-	292,598	21,355	287,101	308,457
7270-00	CITY OF ROTHSAY	-	26,202	82,765	-	108,968	7,953	106,920	114,874
7276-00	TOWNSHIP OF ROUND LAKE	-	970	3,065	-	4,036	295	-	295
7278-00	CITY OF ROUND LAKE	-	10,675	33,719	-	44,394	3,240	1,980	5,220
7285-00	TOWNSHIP OF ROYALTON	-	2,426	7,663	-	10,090	736	1,980	2,716
7286-00	CITY OF ROYALTON	-	17,468	55,177	11,880	84,525	5,302	(3,960)	1,342
7290-00	CITY OF RUSH	-	27,658	87,363	-	115,021	8,395	7,920	16,315
7294-00	CITY OF RUSHFORD	-	57,257	180,857	-	238,114	17,379	7,920	25,299
7295-00	CITY OF RUSHFORD VILLAGE	-	8,734	27,588	-	36,323	2,651	11,880	14,531
7296-00	CITY OF RUSHMORE	-	8,734	27,588	5,940	42,263	2,651	(1,980)	671
7300-00	CITY OF RUSSELL	-	16,013	50,579	-	66,591	4,860	11,880	16,740
7304-00	CITY OF RUTHTON	-	5,338	16,860	-	22,197	1,620	-	1,620
7306-00	TOWNSHIP OF RUTLAND	-	970	3,065	-	4,036	295	-	295
7314-00	CITY OF SACRED HEART	-	18,439	58,242	17,820	94,501	5,597	(5,940)	(343)
7318-00	CITY OF ST ANTHONY	-	165,463	522,647	-	688,110	50,222	13,860	64,082
7320-00	CITY OF SAINT AUGUSTA	-	22,320	70,504	-	92,824	6,775	5,940	12,715
7322-00	CITY OF ST BONIFACIUS	-	17,953	56,709	-	74,663	5,449	-	5,449
7324-00	CITY OF ST CHARLES	-	69,873	220,707	5,940	296,520	21,208	(1,980)	19,228
7328-00	CITY OF ST CLAIR	-	9,219	29,121	-	38,340	2,798	-	2,798
7330-00	CITY OF ST CLOUD	-	1,313,027	4,147,456	-	5,460,483	398,537	104,940	503,477
7334-00	CITY OF ST FRANCIS	-	118,396	373,976	-	492,372	35,936	7,920	43,856
7338-00	CITY OF ST HILAIRE	-	5,338	16,860	-	22,197	1,620	1,980	3,600
7340-00	CITY OF ST JAMES	-	131,982	416,891	-	548,873	40,060	29,700	69,760
7341-51	TOWNSHIP OF ST JAMES	-	485	1,533	-	2,018	147	-	147
7350-00	CITY OF ST JOSEPH	-	81,033	255,959	-	336,992	24,596	23,760	48,356
7354-00	CITY OF ST LEO	-	970	3,065	-	4,036	295	-	295

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL))	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Differences Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
7356-00	CITY OF ST LOUIS PARK	\$ 18,905,119	\$ 13,694,534	\$ 24,226,730	\$ 5,031,402	\$ 341,726	\$ -	\$ -	\$ 368,282	\$ 710,008
7368-00	CITY OF ST MICHAEL	2,391,850	1,727,893	3,056,782	634,832	43,117	-	-	41,580	84,697
7370-00	CITY OF ST PAUL	141,095,388	100,721,087	178,183,692	37,005,150	2,513,340	-	-	1,170,185	3,683,525
7370-01	ST PAUL PORT AUTHORITY	2,178,009	1,364,421	2,413,770	501,291	34,047	-	-	-	34,047
7444-00	REGIONS HOSPITAL - MAIL STOP	1,116,725	592,740	1,048,605	217,774	14,791	-	-	-	14,791
7474-00	CITY OF ST PAUL PARK	1,021,684	687,802	1,216,777	252,700	17,163	-	-	-	17,163
7476-00	RIVERS EDGE HOSPITAL & CLINIC	12,790,853	8,868,734	15,689,503	3,258,393	221,306	-	-	-	221,306
7476-01	CITY OF ST PETER	5,116,341	3,752,157	6,637,867	1,378,551	93,629	-	-	148,501	242,130
7477-00	CITY OF ST STEPHEN	15,840	11,184	19,785	4,109	279	-	-	-	279
7496-00	CITY OF SANBORN	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
7508-00	CITY OF SANDSTONE	475,202	374,657	662,797	137,650	9,349	-	-	41,580	50,929
7520-00	TOWNSHIP OF SARGEANT	7,920	-	-	-	-	-	-	-	-
7524-00	CITY OF SARTELL	2,550,251	2,074,590	3,670,117	762,209	51,768	-	-	291,061	342,829
7526-00	CITY OF SAUK CENTRE	958,324	648,659	1,147,530	238,319	16,186	-	-	-	16,186
7527-00	CITY OF SAUK CENTRE PUBLIC UTILITIES	1,124,645	738,129	1,305,810	271,190	18,419	-	-	-	18,419
7532-00	CITY OF SAUK RAPIDS	2,502,730	1,850,915	3,274,417	680,030	46,187	-	-	89,100	135,287
7536-00	CITY OF SAVAGE	7,460,671	5,569,520	9,852,929	2,046,254	138,979	-	-	320,761	459,740
7546-00	TOWNSHIP OF SCANDIA VALLEY	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
7548-00	CITY OF SCANLON	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651
7562-00	CITY OF SEBEKA	308,881	246,043	435,270	90,397	6,140	-	-	29,700	35,840
7570-00	TOWNSHIP OF SEVERANCE	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
7575-00	CITY OF SHAFER	237,601	184,532	326,452	67,798	4,605	-	-	17,820	22,425
7578-00	CITY OF SHAKOPEE	9,496,120	6,335,609	11,208,201	2,327,717	158,095	-	-	-	158,095
7578-01	SHAKOPEE PUBLIC UTILITIES COMMISSION	5,290,582	4,003,792	7,083,029	1,471,002	99,908	-	-	285,121	385,030
7580-00	TOWNSHIP OF SHAMROCK	229,681	156,573	276,990	57,525	3,907	-	-	-	3,907
7585-00	TOWNSHIP OF SHELBY	7,920	5,592	9,892	2,054	140	-	-	-	140
7590-00	CITY OF SHELLY	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
7602-00	CITY OF SHERBURN	364,322	296,370	524,302	108,887	7,395	-	-	41,580	48,976
7603-00	TOWNSHIP OF SHETEK	-	5,592	9,892	2,054	140	-	-	5,940	6,080
7604-00	TOWNSHIP OF SHINGO BEE	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
7605-00	TOWNSHIP OF SHIELDSVILLE	7,920	16,776	29,677	6,163	419	-	-	11,880	12,299
7622-00	CITY OF SHOREVIEW	7,983,393	5,821,155	10,298,091	2,138,705	145,258	-	-	196,021	341,279
7624-00	CITY OF SHOREWOOD	1,964,168	1,330,869	2,354,415	488,964	33,210	-	-	-	33,210
7638-00	CITY OF SILVER BAY	1,386,006	939,437	1,661,940	345,151	23,442	-	-	-	23,442
7642-00	TOWNSHIP OF SILVER CREEK -- LAKE COUNTY	253,441	190,124	336,345	69,852	4,744	-	-	11,880	16,624
7644-00	TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY	166,321	117,430	207,742	43,144	2,930	-	-	-	2,930
7648-00	CITY OF SILVER LAKE	308,881	246,043	435,270	90,397	6,140	-	-	29,700	35,840
7649-00	TOWNSHIP OF SILVER LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
7680-00	CITY OF SLAYTON	570,242	391,432	692,475	143,813	9,768	-	-	-	9,768
7682-00	CITY OF SLEEPY EYE	1,884,968	1,274,950	2,255,490	468,420	31,814	-	-	-	31,814
7682-01	CITY OF SLEEPY EYE HOSPITAL	7,484,431	5,384,988	9,526,477	1,978,457	134,374	-	-	106,920	241,295
7691-00	TOWNSHIP OF SOLWAY	39,600	16,776	29,677	6,163	419	-	-	-	419
7692-00	CITY OF SOUTH ST PAUL	5,615,303	4,294,570	7,597,439	1,577,834	107,164	-	-	350,461	457,626
7708-00	TOWNSHIP OF SOUTH BEND	126,721	95,062	168,172	34,926	2,372	-	-	5,940	8,312
7710-00	TOWNSHIP OF SOUTH BRANCH	7,920	5,592	9,892	2,054	140	-	-	-	140

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
7356-00	CITY OF ST LOUIS PARK	\$ -	\$ 1,188,323	\$ 3,753,555	\$ -	\$ 4,941,879	\$ 360,686	\$ 122,761	\$ 483,447
7368-00	CITY OF ST MICHAEL	-	149,935	473,601	-	623,536	45,509	13,860	59,369
7370-00	CITY OF ST PAUL	-	8,739,927	27,606,794	-	36,346,721	2,652,789	390,062	3,042,851
7370-01	ST PAUL PORT AUTHORITY	-	118,396	373,976	184,141	676,513	35,936	(61,380)	(25,444)
7444-00	REGIONS HOSPITAL - MAIL STOP	-	51,434	162,465	207,901	421,800	15,612	(69,300)	(53,689)
7474-00	CITY OF ST PAUL PARK	-	59,683	188,521	35,640	283,844	18,115	(11,880)	6,235
7476-00	RIVERS EDGE HOSPITAL & CLINIC	-	769,572	2,430,845	172,261	3,372,677	233,584	(57,420)	176,164
7476-01	CITY OF ST PETER	-	325,588	1,028,434	-	1,354,022	98,824	49,500	148,324
7477-00	CITY OF ST STEPHEN	-	970	3,065	-	4,036	295	-	295
7496-00	CITY OF SANBORN	-	6,308	19,925	-	26,233	1,915	1,980	3,895
7508-00	CITY OF SANDSTONE	-	32,510	102,690	-	135,200	9,868	13,860	23,728
7520-00	TOWNSHIP OF SARGEANT	-	-	-	5,940	5,940	-	(1,980)	(1,980)
7524-00	CITY OF SARTELL	-	180,020	568,628	-	748,647	54,641	97,020	151,661
7526-00	CITY OF SAUK CENTRE	-	56,286	177,792	29,700	263,778	17,084	(9,900)	7,184
7527-00	CITY OF SAUK CENTRE PUBLIC UTILITIES	-	64,050	202,315	59,400	325,765	19,441	(19,800)	(359)
7532-00	CITY OF SAUK RAPIDS	-	160,610	507,320	-	667,931	48,749	29,700	78,449
7536-00	CITY OF SAVAGE	-	483,287	1,526,558	-	2,009,845	146,690	106,920	253,610
7546-00	TOWNSHIP OF SCANDIA VALLEY	-	5,823	18,392	-	24,215	1,767	-	1,767
7548-00	CITY OF SCANLON	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818
7562-00	CITY OF SEBEKA	-	21,350	67,438	-	88,788	6,480	9,900	16,380
7570-00	TOWNSHIP OF SEVERANCE	-	970	3,065	-	4,036	295	1,980	2,275
7575-00	CITY OF SHAFER	-	16,013	50,579	-	66,591	4,860	5,940	10,800
7578-00	CITY OF SHAKOPEE	-	549,763	1,736,537	392,042	2,678,342	166,867	(130,681)	36,187
7578-01	SHAKOPEE PUBLIC UTILITIES COMMISSION	-	347,423	1,097,405	-	1,444,829	105,452	95,040	200,492
7580-00	TOWNSHIP OF SHAMROCK	-	13,586	42,915	5,940	62,442	4,124	(1,980)	2,144
7585-00	TOWNSHIP OF SHELBY	-	485	1,533	-	2,018	147	-	147
7590-00	CITY OF SHELLY	-	5,823	18,392	-	24,215	1,767	-	1,767
7602-00	CITY OF SHERBURN	-	25,717	81,233	-	106,950	7,806	13,860	21,666
7603-00	TOWNSHIP OF SHETEK	-	485	1,533	-	2,018	147	1,980	2,127
7604-00	TOWNSHIP OF SHINGOBEE	-	6,308	19,925	-	26,233	1,915	-	1,915
7605-00	TOWNSHIP OF SHIELDSVILLE	-	1,456	4,598	-	6,054	442	3,960	4,402
7622-00	CITY OF SHOREVIEW	-	505,122	1,595,529	-	2,100,652	153,317	65,340	218,658
7624-00	CITY OF SHOREWOOD	-	115,484	364,780	59,400	539,664	35,052	(19,800)	15,252
7638-00	CITY OF SILVER BAY	-	81,518	257,492	41,580	380,590	24,743	(13,860)	10,883
7642-00	TOWNSHIP OF SILVER CREEK -- LAKE COUNTY	-	16,498	52,111	-	68,609	5,007	3,960	8,968
7644-00	TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY	-	10,190	32,186	-	42,376	3,093	-	3,093
7648-00	CITY OF SILVER LAKE	-	21,350	67,438	-	88,788	6,480	9,900	16,380
7649-00	TOWNSHIP OF SILVER LAKE	-	485	1,533	-	2,018	147	-	147
7680-00	CITY OF SLAYTON	-	33,966	107,288	11,880	153,134	10,310	(3,960)	6,350
7682-00	CITY OF SLEEPY EYE	-	110,632	349,453	59,400	519,485	33,580	(19,800)	13,780
7682-01	CITY OF SLEEPY EYE HOSPITAL	-	467,275	1,475,980	-	1,943,254	141,830	35,640	177,470
7691-00	TOWNSHIP OF SOLWAY	-	1,456	4,598	11,880	17,934	442	(3,960)	(3,518)
7692-00	CITY OF SOUTH ST PAUL	-	372,655	1,177,105	-	1,549,760	113,110	116,820	229,931
7708-00	TOWNSHIP OF SOUTH BEND	-	8,249	26,056	-	34,305	2,504	1,980	4,484
7710-00	TOWNSHIP OF SOUTH BRANCH	-	485	1,533	-	2,018	147	-	147

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
7714-01	CITY OF SOUTH HAVEN	\$ 79,200	\$ 61,511	\$ 108,817	\$ 22,599	\$ 1,535	\$ -	\$ -	\$ 5,940	\$ 7,475
7718-00	TOWNSHIP OF SOUTHSIDE	15,840	11,184	19,785	4,109	279	-	-	-	279
7734-00	CITY OF SPICER	324,721	251,635	445,162	92,451	6,279	-	-	23,760	30,039
7742-00	CITY OF SPRING GROVE	657,363	413,800	732,045	152,031	10,326	-	-	-	10,326
7750-00	CITY OF SPRING LAKE PARK	1,465,206	967,397	1,711,402	355,424	24,140	-	-	-	24,140
7752-00	CITY OF SPRING PARK	213,841	156,573	276,990	57,525	3,907	-	-	5,940	9,847
7760-00	CITY OF SPRING VALLEY	538,562	341,105	603,442	125,323	8,512	-	-	-	8,512
7760-02	CITY OF SPRING VALLEY UTILITIES	594,002	413,800	732,045	152,031	10,326	-	-	-	10,326
7762-00	TOWNSHIP OF SPRINGDALE	-	-	-	-	-	-	-	-	-
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	1,227,605	805,232	1,424,520	295,844	20,093	-	-	-	20,093
7784-00	CITY OF STACY LIQUOR	570,242	369,065	652,905	135,595	9,209	-	-	-	9,209
7784-01	CITY OF STACY	261,361	178,940	316,560	65,743	4,465	-	-	-	4,465
7786-00	TOWNSHIP OF STANFORD	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
7787-00	TOWNSHIP OF STANTON	15,840	11,184	19,785	4,109	279	-	-	-	279
7796-00	CITY OF STAPLES	1,259,285	861,151	1,523,445	316,389	21,489	-	-	-	21,489
7802-00	TOWNSHIP OF STAR LAKE	39,600	16,776	29,677	6,163	419	-	-	-	419
7804-00	CITY OF STARBUCK	308,881	218,084	385,807	80,124	5,442	-	-	-	5,442
7814-00	CITY OF STEPHEN	324,721	240,451	425,377	88,342	6,000	-	-	11,880	17,880
7820-00	CITY OF STEWART	166,321	123,022	217,635	45,198	3,070	-	-	5,940	9,010
7822-00	CITY OF STEWARTVILLE	1,330,566	889,110	1,572,907	326,661	22,186	-	-	-	22,186
7824-00	CITY OF STILLWATER	5,900,425	4,221,875	7,468,837	1,551,126	105,350	-	-	59,400	164,751
7825-00	CITY OF STILLWATER WATER DEPARTMENT	-	-	-	-	-	-	-	-	-
7826-00	TOWNSHIP OF STILLWATER	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
7830-01	TOWNSHIP OF STOCKHOLM	55,440	139,797	247,312	51,362	3,488	-	-	106,920	110,409
7835-00	CITY OF STOCKTON	142,561	100,654	178,065	36,980	2,512	-	-	-	2,512
7840-00	TOWNSHIP OF STONEY RUN	7,920	5,592	9,892	2,054	140	-	-	-	140
7848-00	CITY OF STORDEN	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
7849-00	TOWNSHIP OF STORDEN	-	11,184	19,785	4,109	279	-	-	11,880	12,159
7862-00	TOWNSHIP OF STURGEON LAKE	39,600	22,368	39,570	8,218	558	-	-	-	558
7881-00	TOWNSHIP OF SUNRISE	102,960	50,327	89,032	18,490	1,256	-	-	-	1,256
7900-00	TOWNSHIP OF SVERDRUP	63,360	50,327	89,032	18,490	1,256	-	-	5,940	7,196
7905-00	TOWNSHIP OF SWAN RIVER	7,920	-	-	-	-	-	-	-	-
7908-00	CITY OF SWANVILLE	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
7920-00	TOWNSHIP OF SYLVAN	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
7926-00	CITY OF TACONITE	126,721	100,654	178,065	36,980	2,512	-	-	11,880	14,392
7946-00	CITY OF TAYLORS FALLS	166,321	173,349	306,667	63,689	4,326	-	-	59,400	63,726
7966-00	CITY OF THIEF RIVER FALLS	4,435,218	2,902,190	5,134,207	1,066,271	72,420	-	-	-	72,420
7966-01	NORTHERN MUNICIPAL POWER AGENCY	388,082	279,594	494,625	102,724	6,977	-	-	5,940	12,917
7966-03	THIEF RIVER FALLS REGIONAL AIRPORT AUTH	324,721	229,267	405,592	84,233	5,721	-	-	-	5,721
7974-00	TOWNSHIP OF THOMSON	514,802	341,105	603,442	125,323	8,512	-	-	-	8,512
7980-00	TOWNSHIP OF THUNDER LAKE	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
8002-00	CITY OF TONKA BAY	475,202	341,105	603,442	125,323	8,512	-	-	5,940	14,452
8012-00	CITY OF TOWER	277,201	257,227	455,055	94,506	6,419	-	-	65,340	71,759
8014-00	CITY OF TRACY	1,077,124	676,618	1,196,992	248,591	16,884	-	-	-	16,884
8026-00	CITY OF TRIMONT	205,921	139,797	247,312	51,362	3,488	-	-	-	3,488

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
7714-01	CITY OF SOUTH HAVEN	\$ -	\$ 5,338	\$ 16,860	\$ -	\$ 22,197	\$ 1,620	\$ 1,980	\$ 3,600
7718-00	TOWNSHIP OF SOUTHSIDE	-	970	3,065	-	4,036	295	-	295
7734-00	CITY OF SPICER	-	21,835	68,971	-	90,806	6,628	7,920	14,548
7742-00	CITY OF SPRING GROVE	-	35,907	113,419	53,460	202,786	10,899	(17,820)	(6,921)
7750-00	CITY OF SPRING LAKE PARK	-	83,944	265,155	71,280	420,380	25,479	(23,760)	1,719
7752-00	CITY OF SPRING PARK	-	13,586	42,915	-	56,502	4,124	1,980	6,104
7760-00	CITY OF SPRING VALLEY	-	29,599	93,494	41,580	164,673	8,984	(13,860)	(4,876)
7760-02	CITY OF SPRING VALLEY UTILITIES	-	35,907	113,419	5,940	155,266	10,899	(1,980)	8,919
7762-00	TOWNSHIP OF SPRINGDALE	-	-	-	-	-	-	-	-
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	-	69,873	220,707	65,340	355,920	21,208	(21,780)	(572)
7784-00	CITY OF STACY LIQUOR	-	32,025	101,157	35,640	168,823	9,720	(11,880)	(2,160)
7784-01	CITY OF STACY	-	15,527	49,046	5,940	70,513	4,713	(1,980)	2,733
7786-00	TOWNSHIP OF STANFORD	-	4,367	13,794	-	18,161	1,326	-	1,326
7787-00	TOWNSHIP OF STANTON	-	970	3,065	-	4,036	295	-	295
7796-00	CITY OF STAPLES	-	74,725	236,034	29,700	340,459	22,681	(9,900)	12,781
7802-00	TOWNSHIP OF STAR LAKE	-	1,456	4,598	11,880	17,934	442	(3,960)	(3,518)
7804-00	CITY OF STARBUCK	-	18,924	59,775	-	78,699	5,744	-	5,744
7814-00	CITY OF STEPHEN	-	20,865	65,906	-	86,770	6,333	3,960	10,293
7820-00	CITY OF STEWART	-	10,675	33,719	-	44,394	3,240	1,980	5,220
7822-00	CITY OF STEWARTVILLE	-	77,151	243,698	53,460	374,309	23,417	(17,820)	5,597
7824-00	CITY OF STILLWATER	-	366,347	1,157,180	-	1,523,527	111,196	19,800	130,996
7825-00	CITY OF STILLWATER WATER DEPARTMENT	-	-	-	-	-	-	-	-
7826-00	TOWNSHIP OF STILLWATER	-	4,367	13,794	-	18,161	1,326	-	1,326
7830-01	TOWNSHIP OF STOCKHOLM	-	12,131	38,317	-	50,448	3,682	35,640	39,322
7835-00	CITY OF STOCKTON	-	8,734	27,588	-	36,323	2,651	-	2,651
7840-00	TOWNSHIP OF STONEY RUN	-	485	1,533	-	2,018	147	-	147
7848-00	CITY OF STORDEN	-	5,338	16,860	-	22,197	1,620	1,980	3,600
7849-00	TOWNSHIP OF STORDEN	-	970	3,065	-	4,036	295	3,960	4,255
7862-00	TOWNSHIP OF STURGEON LAKE	-	1,941	6,131	5,940	14,012	589	(1,980)	(1,391)
7881-00	TOWNSHIP OF SUNRISE	-	4,367	13,794	23,760	41,921	1,326	(7,920)	(6,595)
7900-00	TOWNSHIP OF SVERDRUP	-	4,367	13,794	-	18,161	1,326	1,980	3,306
7905-00	TOWNSHIP OF SWAN RIVER	-	-	-	5,940	5,940	-	(1,980)	(1,980)
7908-00	CITY OF SWANVILLE	-	3,882	12,262	-	16,143	1,178	-	1,178
7920-00	TOWNSHIP OF SYLVAN	-	4,852	15,327	-	20,179	1,473	-	1,473
7926-00	CITY OF TACONITE	-	8,734	27,588	-	36,323	2,651	3,960	6,611
7946-00	CITY OF TAYLORS FALLS	-	15,042	47,513	-	62,555	4,566	19,800	24,366
7966-00	CITY OF THIEF RIVER FALLS	-	251,833	795,466	243,541	1,290,840	76,438	(81,180)	(4,743)
7966-01	NORTHERN MUNICIPAL POWER AGENCY	-	24,261	76,634	-	100,896	7,364	1,980	9,344
7966-03	THIEF RIVER FALLS REGIONAL AIRPORT AUTH	-	19,894	62,840	-	82,735	6,038	-	6,038
7974-00	TOWNSHIP OF THOMSON	-	29,599	93,494	23,760	146,853	8,984	(7,920)	1,064
7980-00	TOWNSHIP OF THUNDER LAKE	-	1,456	4,598	-	6,054	442	1,980	2,422
8002-00	CITY OF TONKA BAY	-	29,599	93,494	-	123,093	8,984	1,980	10,964
8012-00	CITY OF TOWER	-	22,320	70,504	-	92,824	6,775	21,780	28,555
8014-00	CITY OF TRACY	-	58,713	185,455	89,100	333,268	17,821	(29,700)	(11,879)
8026-00	CITY OF TRIMONT	-	12,131	38,317	5,940	56,388	3,682	(1,980)	1,702

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
8030-00	TOWNSHIP OF TROUT LAKE	\$ 7,920	\$ 5,592	\$ 9,892	\$ 2,054	\$ 140	\$ -	\$ -	\$ -	\$ 140
8040-00	CITY OF TRUMAN	506,882	357,881	633,120	131,486	8,930	-	-	-	8,930
8041-00	CITY OF TRUMAN MUNICIPAL LIGHT PLANT	-	-	-	-	-	-	-	-	-
8045-00	TUMULI TOWNSHIP	15,840	-	-	-	-	-	-	-	-
8047-00	TOWNSHIP OF TURNER	7,920	5,592	9,892	2,054	140	-	-	-	140
8050-00	TOWNSHIP OF TURTLE LAKE CASS CO	39,600	22,368	39,570	8,218	558	-	-	-	558
8051-00	TOWNSHIP OF TURTLE LAKE	23,760	16,776	29,677	6,163	419	-	-	-	419
8060-01	CITY OF TWIN LAKES	15,840	11,184	19,785	4,109	279	-	-	-	279
8061-00	TOWNSHIP OF TWIN LAKES CARLTON CO	39,600	27,959	49,462	10,272	698	-	-	-	698
8062-00	CITY OF TWIN LAKES	308,881	234,859	415,485	86,288	5,861	-	-	17,820	23,681
8064-00	CITY OF TWO HARBORS	3,350,174	2,119,326	3,749,257	778,645	52,885	-	-	-	52,885
8068-00	TOWNSHIP OF TWO RIVERS	7,920	5,592	9,892	2,054	140	-	-	-	140
8070-00	CITY OF TYLER	451,442	335,513	593,550	123,268	8,372	-	-	17,820	26,192
8082-00	CITY OF ULEN	253,441	201,308	356,130	73,961	5,023	-	-	23,760	28,783
8082-01	CITY OF ULEN VIKING MANOR	2,502,730	1,677,566	2,967,750	616,342	41,861	-	-	-	41,861
8086-00	CITY OF UNDERWOOD	166,321	134,205	237,420	49,307	3,349	-	-	17,820	21,169
8092-00	CITY OF UPSALA	118,801	89,470	158,280	32,872	2,233	-	-	5,940	8,173
8095-00	TOWNSHIP OF URNESS	15,840	5,592	9,892	2,054	140	-	-	-	140
8102-01	CITY OF VADNAIS HEIGHTS	2,011,688	1,649,607	2,918,287	606,069	41,163	-	-	243,541	284,704
8105-00	TOWNSHIP OF VAIL	-	11,184	19,785	4,109	279	-	-	11,880	12,159
8112-00	TOWNSHIP OF VASA	47,520	33,551	59,355	12,327	837	-	-	-	837
8122-02	CITY OF VERGAS	261,361	184,532	326,452	67,798	4,605	-	-	-	4,605
8128-00	CITY OF VERMILLION	31,680	22,368	39,570	8,218	558	-	-	-	558
8130-00	CITY OF VERNDALE	213,841	162,165	286,882	59,580	4,047	-	-	11,880	15,927
8134-00	TOWNSHIP OF VERNON	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
8136-00	CITY OF VERNON CENTER	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
8144-00	CITY OF VESTA	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
8146-00	TOWNSHIP OF VICTOR	79,200	50,327	89,032	18,490	1,256	-	-	-	1,256
8148-00	CITY OF VICTORIA	2,225,529	1,711,118	3,027,105	628,668	42,698	-	-	148,501	191,199
8160-00	CITY OF VILLARD	15,840	11,184	19,785	4,109	279	-	-	-	279
8168-00	CITY OF VIRGINIA	4,989,621	3,472,562	6,143,242	1,275,827	86,652	-	-	-	86,652
8180-01	CITY OF VIRGINIA MUNICIPAL UTILITIES	4,625,299	2,639,371	4,669,260	969,711	65,861	-	-	-	65,861
8188-00	CITY OF WABASHA	1,077,124	760,497	1,345,380	279,408	18,977	-	-	-	18,977
8190-00	CITY OF WABASSO	174,241	123,022	217,635	45,198	3,070	-	-	-	3,070
8192-00	TOWNSHIP OF WABEDO	7,920	5,592	9,892	2,054	140	-	-	-	140
8194-00	CITY OF WACONIA	3,001,693	2,208,796	3,907,537	811,516	55,117	-	-	95,040	150,158
8196-00	TOWNSHIP OF WACONIA	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
8202-00	CITY OF WADENA	2,574,011	1,677,566	2,967,750	616,342	41,861	-	-	-	41,861
8206-00	CITY OF WAHKON	118,801	83,878	148,387	30,817	2,093	-	-	-	2,093
8210-00	CITY OF WAITE PARK	2,051,289	1,699,934	3,007,320	624,559	42,419	-	-	267,301	309,720
8215-00	TOWNSHIP OF WAKEFIELD	142,561	95,062	168,172	34,926	2,372	-	-	-	2,372
8220-00	CITY OF WALDORF	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
8222-00	CITY OF WALKER	657,363	486,494	860,647	178,739	12,140	-	-	23,760	35,900
8226-00	CITY OF WALNUT GROVE	253,441	201,308	356,130	73,961	5,023	-	-	23,760	28,783
8237-00	TOWNSHIP OF WALTHAM	7,920	5,592	9,892	2,054	140	-	-	-	140

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
8030-00	TOWNSHIP OF TROUT LAKE	\$ -	\$ 485	\$ 1,533	\$ -	\$ 2,018	\$ 147	\$ -	\$ 147
8040-00	CITY OF TRUMAN	-	31,055	98,092	-	129,147	9,426	-	9,426
8041-00	CITY OF TRUMAN MUNICIPAL LIGHT PLANT	-	-	-	-	-	-	-	-
8045-00	TUMULI TOWNSHIP	-	-	-	11,880	11,880	-	(3,960)	(3,960)
8047-00	TOWNSHIP OF TURNER	-	485	1,533	-	2,018	147	-	147
8050-00	TOWNSHIP OF TURTLE LAKE CASS CO	-	1,941	6,131	5,940	14,012	589	(1,980)	(1,391)
8051-00	TOWNSHIP OF TURTLE LAKE	-	1,456	4,598	-	6,054	442	-	442
8060-01	CITY OF TWIN LAKES	-	970	3,065	-	4,036	295	-	295
8061-00	TOWNSHIP OF TWIN LAKES CARLTON CO	-	2,426	7,663	-	10,090	736	-	736
8062-00	CITY OF TWIN VALLEY	-	20,380	64,373	-	84,753	6,186	5,940	12,126
8064-00	CITY OF TWO HARBORS	-	183,901	580,889	261,361	1,026,152	55,819	(87,120)	(31,302)
8068-00	TOWNSHIP OF TWO RIVERS	-	485	1,533	-	2,018	147	-	147
8070-00	CITY OF TYLER	-	29,114	91,961	-	121,075	8,837	5,940	14,777
8082-00	CITY OF ULEN	-	17,468	55,177	-	72,645	5,302	7,920	13,222
8082-01	CITY OF ULEN VIKING MANOR	-	145,568	459,807	95,040	700,415	44,184	(31,680)	12,504
8086-00	CITY OF UNDERWOOD	-	11,645	36,785	-	48,430	3,535	5,940	9,475
8092-00	CITY OF UPSALA	-	7,764	24,523	-	32,287	2,356	1,980	4,336
8095-00	TOWNSHIP OF URNESS	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
8102-01	CITY OF VADNAIS HEIGHTS	-	143,142	452,143	-	595,286	43,447	81,180	124,628
8105-00	TOWNSHIP OF VAIL	-	970	3,065	-	4,036	295	3,960	4,255
8112-00	TOWNSHIP OF VASA	-	2,911	9,196	-	12,108	884	-	884
8122-02	CITY OF VERGAS	-	16,013	50,579	-	66,591	4,860	-	4,860
8128-00	CITY OF VERMILLION	-	1,941	6,131	-	8,072	589	-	589
8130-00	CITY OF VERNDALE	-	14,072	44,448	-	58,520	4,271	3,960	8,231
8134-00	TOWNSHIP OF VERNON	-	970	3,065	-	4,036	295	1,980	2,275
8136-00	CITY OF VERNON CENTER	-	6,308	19,925	-	26,233	1,915	-	1,915
8144-00	CITY OF VESTA	-	6,308	19,925	-	26,233	1,915	1,980	3,895
8146-00	TOWNSHIP OF VICTOR	-	4,367	13,794	5,940	24,101	1,326	(1,980)	(654)
8148-00	CITY OF VICTORIA	-	148,480	469,003	-	617,483	45,067	49,500	94,568
8160-00	CITY OF VILLARD	-	970	3,065	-	4,036	295	-	295
8168-00	CITY OF VIRGINIA	-	301,327	951,800	53,460	1,306,587	91,460	(17,820)	73,640
8180-01	CITY OF VIRGINIA MUNICIPAL UTILITIES	-	229,028	723,429	665,283	1,617,740	69,516	(221,761)	(152,245)
8188-00	CITY OF WABASHA	-	65,991	208,446	-	274,437	20,030	-	20,030
8190-00	CITY OF WABASSO	-	10,675	33,719	-	44,394	3,240	-	3,240
8192-00	TOWNSHIP OF WABEDO	-	485	1,533	-	2,018	147	-	147
8194-00	CITY OF WACONIA	-	191,665	605,412	-	797,077	58,175	31,680	89,855
8196-00	TOWNSHIP OF WACONIA	-	4,367	13,794	-	18,161	1,326	-	1,326
8202-00	CITY OF WADENA	-	145,568	459,807	148,501	753,876	44,184	(49,500)	(5,317)
8206-00	CITY OF WAHKON	-	7,278	22,990	-	30,269	2,209	-	2,209
8210-00	CITY OF WAITE PARK	-	147,509	465,937	-	613,447	44,773	89,100	133,873
8215-00	TOWNSHIP OF WAKEFIELD	-	8,249	26,056	5,940	40,245	2,504	(1,980)	524
8220-00	CITY OF WALDORF	-	5,338	16,860	-	22,197	1,620	1,980	3,600
8222-00	CITY OF WALKER	-	42,215	133,344	-	175,559	12,813	7,920	20,733
8226-00	CITY OF WALNUT GROVE	-	17,468	55,177	-	72,645	5,302	7,920	13,222
8237-00	TOWNSHIP OF WALTHAM	-	485	1,533	-	2,018	147	-	147

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
8240-00	TOWNSHIP OF WANAMINGO	\$ 47,520	\$ 27,959	\$ 49,462	\$ 10,272	\$ 698	\$ -	\$ -	\$ -	\$ 698
8242-00	CITY OF WANAMINGO	300,961	223,676	395,700	82,179	5,581	-	-	11,880	17,462
8244-00	CITY OF WANDA	31,680	11,184	19,785	4,109	279	-	-	-	279
8254-00	CITY OF WARREN	950,404	676,618	1,196,992	248,591	16,884	-	-	5,940	22,824
8254-01	NORTH STAR ASSISTED LIVING	95,040	-	-	-	-	-	-	-	-
8260-00	CITY OF WARROAD	1,370,166	956,213	1,691,617	351,315	23,861	-	-	-	23,861
8262-00	TOWNSHIP OF WARSAW	47,520	33,551	59,355	12,327	837	-	-	-	837
8266-00	CITY OF WASECA	3,960,017	2,432,471	4,303,237	893,695	60,699	-	-	-	60,699
8269-00	TOWNSHIP OF WASIOJA	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
8272-00	TOWNSHIP OF WATAB	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
8282-00	TOWNSHIP OF WATERTOWN	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
8284-00	CITY OF WATERTOWN	760,323	620,700	1,098,067	228,046	15,489	-	-	89,100	104,589
8286-00	CITY OF WATERVILLE	467,282	324,330	573,765	119,159	8,093	-	-	-	8,093
8290-00	CITY OF WATKINS	237,601	167,757	296,775	61,634	4,186	-	-	-	4,186
8294-00	CITY OF WATSON	31,680	11,184	19,785	4,109	279	-	-	-	279
8296-00	CITY OF WAUBUN	31,680	44,735	79,140	16,436	1,116	-	-	23,760	24,876
8304-00	CITY OF WAVERLY	498,962	408,208	722,152	149,976	10,186	-	-	59,400	69,586
8305-00	TOWNSHIP OF WAWINA	7,920	5,592	9,892	2,054	140	-	-	-	140
8308-00	CITY OF WAYZATA	7,017,149	3,534,073	6,252,059	1,298,426	88,187	-	-	-	88,187
8311-00	TOWNSHIP OF WEBSTER	47,520	33,551	59,355	12,327	837	-	-	-	837
8315-00	TOWNSHIP OF WELCH	-	-	-	-	-	-	-	-	-
8318-01	CITY OF WELCOME	190,081	134,205	237,420	49,307	3,349	-	-	-	3,349
8324-00	CITY OF WELLS	736,563	497,678	880,432	182,848	12,419	-	-	-	12,419
8325-00	CITY OF WELLS PUBLIC UTILITIES	696,963	447,351	791,400	164,358	11,163	-	-	-	11,163
8326-00	CITY OF WENDELL	47,520	33,551	59,355	12,327	837	-	-	-	837
8334-00	CITY OF WEST CONCORD	205,921	246,043	435,270	90,397	6,140	-	-	106,920	113,060
8339-00	TOWNSHIP OF WEST HERON LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
8340-00	TOWNSHIP OF WEST NEWTON	7,920	5,592	9,892	2,054	140	-	-	-	140
8342-00	CITY OF WEST ST PAUL	4,379,778	3,131,457	5,539,799	1,150,504	78,141	-	-	41,580	119,721
8350-00	CITY OF WESTBROOK MUNICIPAL UTILITIES	269,281	201,308	356,130	73,961	5,023	-	-	11,880	16,903
8352-00	TOWNSHIP OF WESTBROOK	-	-	-	-	-	-	-	-	-
8354-00	CITY OF WESTBROOK	198,001	128,613	227,527	47,253	3,209	-	-	-	3,209
8372-00	TOWNSHIP OF WHEATLAND	15,840	11,184	19,785	4,109	279	-	-	-	279
8376-00	CITY OF WHEATON	364,322	257,227	455,055	94,506	6,419	-	-	-	6,419
8380-00	TOWN OF WHITE	641,523	424,983	751,830	156,140	10,605	-	-	-	10,605
8382-00	TOWNSHIP OF WHITE BEAR	1,694,887	1,202,256	2,126,887	441,711	30,000	-	-	5,940	35,940
8384-00	CITY OF WHITE BEAR LAKE	5,243,062	3,573,216	6,321,307	1,312,808	89,164	-	-	-	89,164
8410-00	CITY OF WILLIAMS	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
8412-00	CITY OF WILLMAR	5,346,022	3,595,584	6,360,877	1,321,025	89,722	-	-	-	89,722
8413-00	CITY OF WILLMAR MUNICIPAL UTILITIES	2,772,012	1,945,977	3,442,590	714,956	48,559	-	-	-	48,559
8422-00	CITY OF WILLERNIE	118,801	55,919	98,925	20,545	1,395	-	-	-	1,395
8428-00	TOWNSHIP OF WILMONT	7,920	-	-	-	-	-	-	-	-
8430-00	CITY OF WILMONT	79,200	72,695	128,602	26,708	1,814	-	-	17,820	19,634
8435-51	TOWNSHIP OF WILSON WINONA CO	15,840	11,184	19,785	4,109	279	-	-	-	279
8440-00	TOWNSHIP OF WINDEMERE	71,280	16,776	29,677	6,163	419	-	-	-	419

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
8240-00	TOWNSHIP OF WANAMINGO	\$ -	\$ 2,426	\$ 7,663	\$ 5,940	\$ 16,030	\$ 736	\$ (1,980)	\$ (1,244)
8242-00	CITY OF WANAMINGO	-	19,409	61,308	-	80,717	5,891	3,960	9,851
8244-00	CITY OF WANDA	-	970	3,065	11,880	15,916	295	(3,960)	(3,665)
8254-00	CITY OF WARREN	-	58,713	185,455	-	244,168	17,821	1,980	19,801
8254-01	NORTH STAR ASSISTED LIVING	-	-	-	71,280	71,280	-	(23,760)	(23,760)
8260-00	CITY OF WARROAD	-	82,974	262,090	11,880	356,944	25,185	(3,960)	21,225
8262-00	TOWNSHIP OF WARSAW	-	2,911	9,196	-	12,108	884	-	884
8266-00	CITY OF WASECA	-	211,074	666,720	386,102	1,263,896	64,066	(128,701)	(64,634)
8269-00	TOWNSHIP OF WASIOJA	-	970	3,065	-	4,036	295	1,980	2,275
8272-00	TOWNSHIP OF WATAB	-	1,941	6,131	-	8,072	589	1,980	2,569
8282-00	TOWNSHIP OF WATERTOWN	-	5,338	16,860	-	22,197	1,620	1,980	3,600
8284-00	CITY OF WATERTOWN	-	53,860	170,128	-	223,989	16,348	29,700	46,048
8286-00	CITY OF WATERVILLE	-	28,143	88,896	5,940	122,979	8,542	(1,980)	6,562
8290-00	CITY OF WATKINS	-	14,557	45,981	-	60,538	4,418	-	4,418
8294-00	CITY OF WATSON	-	970	3,065	11,880	15,916	295	(3,960)	(3,665)
8296-00	CITY OF WAUBUN	-	3,882	12,262	-	16,143	1,178	7,920	9,098
8304-00	CITY OF WAVERLY	-	35,422	111,886	-	147,308	10,751	19,800	30,551
8305-00	TOWNSHIP OF WAWINA	-	485	1,533	-	2,018	147	-	147
8308-00	CITY OF WAYZATA	-	306,664	968,659	1,508,766	2,784,090	93,080	(502,922)	(409,842)
8311-00	TOWNSHIP OF WEBSTER	-	2,911	9,196	-	12,108	884	-	884
8315-00	TOWNSHIP OF WELCH	-	-	-	-	-	-	-	-
8318-01	CITY OF WELCOME	-	11,645	36,785	-	48,430	3,535	-	3,535
8324-00	CITY OF WELLS	-	43,185	136,409	23,760	203,355	13,108	(7,920)	5,188
8325-00	CITY OF WELLS PUBLIC UTILITIES	-	38,818	122,615	47,520	208,954	11,782	(15,840)	(4,058)
8326-00	CITY OF WENDELL	-	2,911	9,196	-	12,108	884	-	884
8334-00	CITY OF WEST CONCORD	-	21,350	67,438	-	88,788	6,480	35,640	42,120
8339-00	TOWNSHIP OF WEST HERON LAKE	-	485	1,533	-	2,018	147	-	147
8340-00	TOWNSHIP OF WEST NEWTON	-	485	1,533	-	2,018	147	-	147
8342-00	CITY OF WEST ST PAUL	-	271,728	858,306	-	1,130,034	82,476	13,860	96,336
8350-00	CITY OF WESTBROOK MUNICIPAL UTILITIES	-	17,468	55,177	-	72,645	5,302	3,960	9,262
8352-00	TOWNSHIP OF WESTBROOK	-	-	-	-	-	-	-	-
8354-00	CITY OF WESTBROOK	-	11,160	35,252	11,880	58,292	3,387	(3,960)	(573)
8372-00	TOWNSHIP OF WHEATLAND	-	970	3,065	-	4,036	295	-	295
8376-00	CITY OF WHEATON	-	22,320	70,504	-	92,824	6,775	-	6,775
8380-00	TOWN OF WHITE	-	36,877	116,484	29,700	183,062	11,193	(9,900)	1,293
8382-00	TOWNSHIP OF WHITE BEAR	-	104,324	329,528	-	433,852	31,665	1,980	33,645
8384-00	CITY OF WHITE BEAR LAKE	-	310,061	979,388	136,621	1,426,070	94,111	(45,540)	48,571
8410-00	CITY OF WILLIAMS	-	4,367	13,794	-	18,161	1,326	-	1,326
8412-00	CITY OF WILLMAR	-	312,002	985,519	190,081	1,487,601	94,700	(63,360)	31,340
8413-00	CITY OF WILLMAR MUNICIPAL UTILITIES	-	168,859	533,376	11,880	714,115	51,253	(3,960)	47,293
8422-00	CITY OF WILLERNIE	-	4,852	15,327	29,700	49,879	1,473	(9,900)	(8,427)
8428-00	TOWNSHIP OF WILMONT	-	-	-	5,940	5,940	-	(1,980)	(1,980)
8430-00	CITY OF WILMONT	-	6,308	19,925	-	26,233	1,915	5,940	7,855
8435-51	TOWNSHIP OF WILSON WINONA CO	-	970	3,065	-	4,036	295	-	295
8440-00	TOWNSHIP OF WINDEMERE	-	1,456	4,598	35,640	41,694	442	(11,880)	(11,438)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
8446-00	CITY OF WINDOM	\$ 2,700,731	\$ 1,923,609	\$ 3,403,020	\$ 706,738	\$ 48,001	\$ -	\$ -	\$ 17,820	\$ 65,821
8456-00	CITY OF WINGER	55,440	27,959	49,462	10,272	698	-	-	-	698
8460-00	CITY OF WINNEBAGO	419,762	296,370	524,302	108,887	7,395	-	-	-	7,395
8462-00	CITY OF WINONA	8,102,194	5,770,828	10,209,059	2,120,215	144,002	-	-	53,460	197,462
8470-00	CITY OF WINSTED	475,202	307,554	544,087	112,996	7,675	-	-	-	7,675
8472-00	CITY OF WINTHROP	340,561	341,105	603,442	125,323	8,512	-	-	106,920	115,432
8474-01	CITY OF WINTON	39,600	33,551	59,355	12,327	837	-	-	5,940	6,777
8484-00	CITY OF WOLF LAKE	11,184	23,760	19,785	4,109	279	-	-	-	279
8488-00	TOWNSHIP OF WOLFORD	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
8490-00	CITY OF WOLVERTON	55,440	33,551	59,355	12,327	837	-	-	-	837
8494-00	CITY OF WOOD LAKE	95,040	78,286	138,495	28,763	1,954	-	-	11,880	13,834
8496-00	CITY OF WOODBURY	15,491,585	11,502,514	20,348,870	4,226,049	287,028	-	-	599,942	886,970
8498-00	TOWNSHIP OF WOODLAND	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
8516-00	TOWNSHIP OF WORKMAN	-	-	-	-	-	-	-	-	-
8518-01	CITY OF WORTHINGTON	5,393,542	3,763,341	6,657,652	1,382,660	93,908	-	-	-	93,908
8526-00	CITY OF WRENSHALL	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
8527-00	TOWNSHIP OF WUORI	63,360	39,143	69,247	14,381	977	-	-	-	977
8536-00	TOWNSHIP OF WYANETT	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
8540-00	CITY OF WYKOFF	31,680	27,959	49,462	10,272	698	-	-	5,940	6,638
8546-00	CITY OF WYOMING	1,140,485	827,599	1,464,090	304,062	20,651	-	-	23,760	44,412
8550-00	TOWNSHIP OF YORK	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
8554-01	CITY OF NORWOOD YOUNG AMERICA	744,483	553,597	979,357	203,393	13,814	-	-	29,700	43,514
8556-00	TOWNSHIP OF YUCATAN	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
8560-00	CITY OF ZIMMERMAN	974,164	760,497	1,345,380	279,408	18,977	-	-	77,220	96,197
8570-00	CITY OF ZUMBROTA	823,683	587,148	1,038,712	215,720	14,651	-	-	5,940	20,591
8572-00	ZUMBROTA AREA AMBULANCE ASSOCIATION	348,481	262,819	464,947	96,560	6,558	-	-	17,820	24,378
9005-00	SOJOURNER TRUTH ACADEMY CHARTER SCHOOL	1,496,886	1,006,540	1,780,650	369,805	25,117	-	-	-	25,117
9006-00	CITY OF STURGEON LAKE	95,040	67,103	118,710	24,654	1,674	-	-	-	1,674
9007-00	NORTHWEST PASSAGE HIGH SCHOOL	372,242	218,084	385,807	80,124	5,442	-	-	-	5,442
9009-00	SOUTH WASHINGTON WATERSHED DISTRICT	403,922	313,146	553,980	115,050	7,814	-	-	29,700	37,514
9010-00	LA CRESCENT MONTESSORI & STEM	245,521	150,981	267,097	55,471	3,767	-	-	-	3,767
9013-00	SAND HILL RIVER WATERSHED DISTRICT	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
9014-00	MATH AND SCIENCE ACADEMY	491,042	397,024	702,367	145,868	9,907	-	-	53,460	63,367
9020-00	ALEXANDRIA LAKE AREA SANITARY DISTRICT	1,647,367	1,191,072	2,107,102	437,603	29,721	-	-	29,700	59,422
9021-00	AITKIN COUNTY SWCD	348,481	251,635	445,162	92,451	6,279	-	-	5,940	12,219
9022-00	PRIME WEST HEALTH SYSTEM JPB	11,895,890	8,879,918	15,709,288	3,262,502	221,585	-	-	510,842	732,427
9024-00	TOWNSHIP OF SPRING LAKE	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
9025-00	NORTH LAKES ACADEMY	601,923	458,535	811,185	168,467	11,442	-	-	35,640	47,082
9027-00	HIGHER GROUND ACADEMY - 4027	2,962,092	2,074,590	3,670,117	762,209	51,768	-	-	-	51,768
9028-00	TRA EMPLOYER	-	-	-	-	-	-	-	-	-
9030-00	AREA II MINNESOTA RIVER BASIN PROJECTS	158,401	106,246	187,957	39,035	2,651	-	-	-	2,651
9031-00	0000-00	-	-	-	-	-	-	-	-	-
9035-00	TOWNSHIP OF JANESVILLE	7,920	5,592	9,892	2,054	140	-	-	-	140
9037-00	NORTHERN DAKOTA COUNTY CABLE COMMISSION	435,602	313,146	553,980	115,050	7,814	-	-	5,940	13,754
9038-00	ARROWHEAD LIBRARY SYSTEM	1,140,485	822,008	1,454,197	302,007	20,512	-	-	17,820	38,332

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
8446-00	CITY OF WINDOM	\$ -	\$ 166,918	\$ 527,245	\$ -	\$ 694,163	\$ 50,664	\$ 5,940	\$ 56,604
8456-00	CITY OF WINGER	-	2,426	7,663	11,880	21,970	736	(3,960)	(3,224)
8460-00	CITY OF WINNEBAGO	-	25,717	81,233	-	106,950	7,806	-	7,806
8462-00	CITY OF WINONA	-	500,755	1,581,735	-	2,082,490	151,992	17,820	169,812
8470-00	CITY OF WINSTED	-	26,688	84,298	29,700	140,686	8,100	(9,900)	(1,800)
8472-00	CITY OF WINTHROP	-	29,599	93,494	-	123,093	8,984	35,640	44,624
8474-01	CITY OF WINTON	-	2,911	9,196	-	12,108	884	1,980	2,864
8484-00	CITY OF WOLF LAKE	-	970	3,065	5,940	9,976	295	(1,980)	(1,685)
8488-00	TOWNSHIP OF WOLFORD	-	970	3,065	-	4,036	295	1,980	2,275
8490-00	CITY OF WOLVERTON	-	2,911	9,196	5,940	18,048	884	(1,980)	(1,096)
8494-00	CITY OF WOOD LAKE	-	6,793	21,458	-	28,251	2,062	3,960	6,022
8496-00	CITY OF WOODBURY	-	998,114	3,152,741	-	4,150,855	302,953	199,981	502,934
8498-00	TOWNSHIP OF WOODLAND	-	4,367	13,794	-	18,161	1,326	-	1,326
8516-00	TOWNSHIP OF WORKMAN	-	-	-	-	-	-	-	-
8518-01	CITY OF WORTHINGTON	-	326,558	1,031,500	47,520	1,405,578	99,119	(15,840)	83,279
8526-00	CITY OF WRENSHALL	-	4,852	15,327	-	20,179	1,473	-	1,473
8527-00	TOWNSHIP OF WUORI	-	3,397	10,729	5,940	20,065	1,031	(1,980)	(949)
8536-00	TOWNSHIP OF WYANETT	-	1,941	6,131	-	8,072	589	1,980	2,569
8540-00	CITY OF WYKOFF	-	2,426	7,663	-	10,090	736	1,980	2,716
8546-00	CITY OF WYOMING	-	71,814	226,838	-	298,652	21,797	7,920	29,717
8550-00	TOWNSHIP OF YORK	-	970	3,065	-	4,036	295	1,980	2,275
8554-01	CITY OF NORWOOD YOUNG AMERICA	-	48,038	151,736	-	199,774	14,581	9,900	24,481
8556-00	TOWNSHIP OF YUCATAN	-	970	3,065	-	4,036	295	1,980	2,275
8560-00	CITY OF ZIMMERMAN	-	65,991	208,446	-	274,437	20,030	25,740	45,770
8570-00	CITY OF ZUMBROTA	-	50,949	160,932	-	211,881	15,464	1,980	17,444
8572-00	ZUMBROTA AREA AMBULANCE ASSOCIATION	-	22,806	72,036	-	94,842	6,922	5,940	12,862
9005-00	SOJOURNER TRUTH ACADEMY CHARTER SCHOOL	-	87,341	275,884	53,460	416,685	26,510	(17,820)	8,690
9006-00	CITY OF STURGEON LAKE	-	5,823	18,392	-	24,215	1,767	-	1,767
9007-00	NORTHWEST PASSAGE HIGH SCHOOL	-	18,924	59,775	47,520	126,219	5,744	(15,840)	(10,096)
9009-00	SOUTH WASHINGTON WATERSHED DISTRICT	-	27,173	85,831	-	113,003	8,248	9,900	18,148
9010-00	LA CRESCENT MONTESSORI & STEM	-	13,101	41,383	23,760	78,244	3,977	(7,920)	(3,943)
9013-00	SAND HILL RIVER WATERSHED DISTRICT	-	4,852	15,327	-	20,179	1,473	-	1,473
9014-00	MATH AND SCIENCE ACADEMY	-	34,451	108,821	-	143,272	10,457	17,820	28,277
9020-00	ALEXANDRIA LAKE AREA SANITARY DISTRICT	-	103,354	326,463	-	429,816	31,370	9,900	41,270
9021-00	AITKIN COUNTY SWCD	-	21,835	68,971	-	90,806	6,628	1,980	8,608
9022-00	PRIME WEST HEALTH SYSTEM JPB	-	770,542	2,433,910	-	3,204,452	233,879	170,281	404,160
9024-00	TOWNSHIP OF SPRING LAKE	-	3,882	12,262	-	16,143	1,178	1,980	3,158
9025-00	NORTH LAKES ACADEMY	-	39,789	125,680	-	165,469	12,077	11,880	23,957
9027-00	HIGHER GROUND ACADEMY - 4027	-	180,020	568,628	17,820	766,467	54,641	(5,940)	48,700
9028-00	TRA EMPLOYER	-	-	-	-	-	-	-	-
9030-00	AREA II MINNESOTA RIVER BASIN PROJECTS	-	9,219	29,121	5,940	44,280	2,798	(1,980)	818
9031-00	0000-00	-	-	-	-	-	-	-	-
9035-00	TOWNSHIP OF JANESVILLE	-	485	1,533	-	2,018	147	-	147
9037-00	NORTHERN DAKOTA COUNTY CABLE COMMISSION	-	27,173	85,831	-	113,003	8,248	1,980	10,228
9038-00	ARROWHEAD LIBRARY SYSTEM	-	71,329	225,305	-	296,634	21,650	5,940	27,590

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9041-00	TRAILBLAZER JOINT POWERS BOARD	\$ 2,946,252	\$ 2,225,571	\$ 3,937,215	\$ 817,680	\$ 55,536	\$ -	\$ -	\$ 154,441	\$ 209,976
9042-00	CITY OF DOVER	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
9043-00	ARROWHEAD REGIONAL COMPUTING	823,683	643,067	1,137,637	236,264	16,047	-	-	65,340	81,387
9044-00	ARDC	2,376,010	1,839,731	3,254,632	675,921	45,908	-	-	172,261	218,168
9047-00	CITY OF HAMPTON	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
9048-00	ROSEAU RIVER WATERSHED DISTRICT	158,401	111,838	197,850	41,089	2,791	-	-	-	2,791
9050-00	ASSOCIATION OF MINNESOTA COUNTIES	1,837,448	1,453,891	2,572,050	534,163	36,280	-	-	166,321	202,600
9053-00	RED ROCK RURAL WATER SYSTEM	665,283	475,310	840,862	174,630	11,861	-	-	5,940	17,801
9055-00	QUAD CITIES JOINT POWERS BOARD	7,920	5,592	9,892	2,054	140	-	-	-	140
9057-00	HIGH SCHOOL FOR THE RECORDING ARTS	1,259,285	984,172	1,741,080	361,587	24,559	-	-	100,980	125,539
9061-00	TOWNSHIP OF BEMIDJI	126,721	72,695	128,602	26,708	1,814	-	-	-	1,814
9064-00	RICH PRAIRIE SEWER AND WATER DISTRICT	118,801	83,878	148,387	30,817	2,093	-	-	-	2,093
9068-00	BATTLE LAKE MOTOR PATROL ASSOCIATION	198,001	134,205	237,420	49,307	3,349	-	-	-	3,349
9070-00	BECKER COUNTY SWCD	752,403	531,229	939,787	195,175	13,256	-	-	-	13,256
9077-00	TOWNSHIP OF DELL GROVE	-	-	-	-	-	-	-	-	-
9080-00	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	1,203,845	777,272	1,375,057	285,572	19,396	-	-	-	19,396
9082-00	BENTON COUNTY SWCD	451,442	296,370	524,302	108,887	7,395	-	-	-	7,395
9083-00	BENTON STEARNS COUNTY SPECIAL EDUCATION	689,043	486,494	860,647	178,739	12,140	-	-	-	12,140
9084-00	BLUE EARTH COUNTY SWCD	213,841	167,757	296,775	61,634	4,186	-	-	17,820	22,006
9085-00	BIG STONE COUNTY SWCD	110,880	83,878	148,387	30,817	2,093	-	-	5,940	8,033
9087-00	BROWN COUNTY SWCD	182,161	123,022	217,635	45,198	3,070	-	-	-	3,070
9089-00	CLEARWATER COUNTY SWCD	182,161	139,797	247,312	51,362	3,488	-	-	11,880	15,368
9092-00	BOVEY COLERAINE TREATMENT PLANT COMM	126,721	83,878	148,387	30,817	2,093	-	-	-	2,093
9095-00	BOIS DE SIOUX WATERSHED DISTRICT	126,721	89,470	158,280	32,872	2,233	-	-	-	2,233
9097-00	SOUTHWEST METRO INTERMEDIATE DIST 288	4,839,140	3,601,176	6,370,769	1,323,080	89,862	-	-	196,021	285,883
9098-00	CENTRAL MN EDUC RESEARCH & DEV COUNCIL	2,954,172	1,744,669	3,086,460	640,995	43,536	-	-	-	43,536
9099-00	CARLTON COUNTY SWCD	427,682	290,778	514,410	106,833	7,256	-	-	-	7,256
9101-00	CCLNS JOINT POWERS BOARD #3	245,521	190,124	336,345	69,852	4,744	-	-	17,820	22,564
9103-00	CARVER COUNTY SWCD	514,802	374,657	662,797	137,650	9,349	-	-	11,880	21,229
9105-00	RESOURCE TRAINING AND SOLUTIONS	1,354,326	1,196,664	2,116,995	439,657	29,861	-	-	255,421	285,282
9107-00	CENTRAL ST CROIX VALLEY CABLE	269,281	190,124	336,345	69,852	4,744	-	-	-	4,744
9110-00	CENTENNIAL LAKES POLICE DEPT	221,761	150,981	267,097	55,471	3,767	-	-	-	3,767
9111-00	CITY EMPLOYEES' UNION 363	142,561	67,103	118,710	24,654	1,674	-	-	-	1,674
9113-00	CHISHOLM-HIBBING AIRPORT AUTHORITY	609,843	402,616	712,260	147,922	10,047	-	-	-	10,047
9115-00	CLAY COUNTY SWCD	380,162	251,635	445,162	92,451	6,279	-	-	-	6,279
9121-00	COTTONWOOD COUNTY SWCD	356,401	279,594	494,625	102,724	6,977	-	-	29,700	36,677
9125-00	CROSSLAKE COMMUNITY SCHOOL	538,562	469,719	830,970	172,576	11,721	-	-	95,040	106,762
9129-00	CROOKSTON HOUSING & ECON DEV AUTHORITY	150,481	111,838	197,850	41,089	2,791	-	-	5,940	8,731
9133-00	SCHOOLCRAFT LEARNING COMMUNITY	617,763	458,535	811,185	168,467	11,442	-	-	23,760	35,202
9134-00	PIONEERLAND LIBRARY SYSTEM	2,383,930	1,565,729	2,769,900	575,252	39,070	-	-	-	39,070
9135-00	CROW WING COUNTY SWCD	277,201	195,716	346,237	71,907	4,884	-	-	-	4,884
9136-00	TIES	3,247,214	816,416	1,444,305	299,953	20,372	-	-	-	20,372
9138-00	DAKOTA COUNTY SWCD	966,244	671,027	1,187,100	246,537	16,744	-	-	-	16,744
9140-00	DOVER-EYOTA ST CHARLES SANITARY DISTRICT	198,001	139,797	247,312	51,362	3,488	-	-	-	3,488
9141-00	DOUGLAS COUNTY SWCD	388,082	268,411	474,840	98,615	6,698	-	-	-	6,698

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9041-00	TRAILBLAZER JOINT POWERS BOARD	\$ -	\$ 193,121	\$ 610,010	\$ -	\$ 803,131	\$ 58,617	\$ 51,480	\$ 110,097
9042-00	CITY OF DOVER	-	4,367	13,794	-	18,161	1,326	-	1,326
9043-00	ARROWHEAD REGIONAL COMPUTING	-	55,801	176,259	-	232,060	16,937	21,780	38,717
9044-00	ARDC	-	159,640	504,255	-	663,895	48,455	57,420	105,875
9047-00	CITY OF HAMPTON	-	3,882	12,262	-	16,143	1,178	1,980	3,158
9048-00	ROSEAU RIVER WATERSHED DISTRICT	-	9,705	30,654	-	40,358	2,946	-	2,946
9050-00	ASSOCIATION OF MINNESOTA COUNTIES	-	126,159	398,499	-	524,658	38,293	55,440	93,733
9053-00	RED ROCK RURAL WATER SYSTEM	-	41,244	130,279	-	171,523	12,519	1,980	14,499
9055-00	QUAD CITIES JOINT POWERS BOARD	-	485	1,533	-	2,018	147	-	147
9057-00	HIGH SCHOOL FOR THE RECORDING ARTS	-	85,400	269,753	-	355,153	25,921	33,660	59,581
9061-00	TOWNSHIP OF BEMIDJI	-	6,308	19,925	17,820	44,053	1,915	(5,940)	(4,025)
9064-00	RICH PRAIRIE SEWER AND WATER DISTRICT	-	7,278	22,990	-	30,269	2,209	-	2,209
9068-00	BATTLE LAKE MOTOR PATROL ASSOCIATION	-	11,645	36,785	5,940	54,370	3,535	(1,980)	1,555
9070-00	BECKER COUNTY SWCD	-	46,097	145,605	-	191,702	13,992	-	13,992
9077-00	TOWNSHIP OF DELL GROVE	-	-	-	-	-	-	-	-
9080-00	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	-	67,447	213,044	77,220	357,711	20,472	(25,740)	(5,268)
9082-00	BENTON COUNTY SWCD	-	25,717	81,233	23,760	130,710	7,806	(7,920)	(114)
9083-00	BENTON STEARNS COUNTY SPECIAL EDUCATION	-	42,215	133,344	-	175,559	12,813	-	12,813
9084-00	BLUE EARTH COUNTY SWCD	-	14,557	45,981	-	60,538	4,418	5,940	10,358
9085-00	BIG STONE COUNTY SWCD	-	7,278	22,990	-	30,269	2,209	1,980	4,189
9087-00	BROWN COUNTY SWCD	-	10,675	33,719	5,940	50,334	3,240	(1,980)	1,260
9089-00	CLEARWATER COUNTY SWCD	-	12,131	38,317	-	50,448	3,682	3,960	7,642
9092-00	BOVEY COLERAINE TREATMENT PLANT COMM	-	7,278	22,990	5,940	36,209	2,209	(1,980)	229
9095-00	BOIS DE SIOUX WATERSHED DISTRICT	-	7,764	24,523	-	32,287	2,356	-	2,356
9097-00	SOUTHWEST METRO INTERMEDIATE DIST 288	-	312,487	987,052	-	1,299,539	94,848	65,340	160,188
9098-00	CENTRAL MN EDUC RESEARCH & DEV COUNCIL	-	151,391	478,199	362,342	991,932	45,951	(120,781)	(74,829)
9099-00	CARLTON COUNTY SWCD	-	25,232	79,700	11,880	116,812	7,659	(3,960)	3,698
9101-00	CCLNS JOINT POWERS BOARD #3	-	16,498	52,111	-	68,609	5,007	5,940	10,948
9103-00	CARVER COUNTY SWCD	-	32,510	102,690	-	135,200	9,868	3,960	13,828
9105-00	RESOURCE TRAINING AND SOLUTIONS	-	103,839	327,995	-	431,834	31,518	85,140	116,658
9107-00	CENTRAL ST CROIX VALLEY CABLE	-	16,498	52,111	-	68,609	5,007	-	5,007
9110-00	CENTENNIAL LAKES POLICE DEPT	-	13,101	41,383	5,940	60,424	3,977	(1,980)	1,997
9111-00	CITY EMPLOYEES' UNION 363	-	5,823	18,392	35,640	59,855	1,767	(11,880)	(10,113)
9113-00	CHISHOLM-HIBBING AIRPORT AUTHORITY	-	34,936	110,354	29,700	174,990	10,604	(9,900)	704
9115-00	CLAY COUNTY SWCD	-	21,835	68,971	17,820	108,626	6,628	(5,940)	688
9121-00	COTTONWOOD COUNTY SWCD	-	24,261	76,634	-	100,896	7,364	9,900	17,264
9125-00	CROSSLAKE COMMUNITY SCHOOL	-	40,759	128,746	-	169,505	12,371	31,680	44,052
9129-00	CROOKSTON HOUSING & ECON DEV AUTHORITY	-	9,705	30,654	-	40,358	2,946	1,980	4,926
9133-00	SCHOOLCRAFT LEARNING COMMUNITY	-	39,789	125,680	-	165,469	12,077	7,920	19,997
9134-00	PIONEERLAND LIBRARY SYSTEM	-	135,864	429,153	124,741	689,757	41,238	(41,580)	(342)
9135-00	CROW WING COUNTY SWCD	-	16,983	53,644	-	70,627	5,155	-	5,155
9136-00	TIES	-	70,843	223,773	1,568,167	1,862,782	21,503	(522,722)	(501,219)
9138-00	DAKOTA COUNTY SWCD	-	58,227	183,923	11,880	254,030	17,673	(3,960)	13,713
9140-00	DOVER-EYOTA ST CHARLES SANITARY DISTRICT	-	12,131	38,317	-	50,448	3,682	-	3,682
9141-00	DOUGLAS COUNTY SWCD	-	23,291	73,569	5,940	102,800	7,069	(1,980)	5,089

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9142-00	DODGE COUNTY SWCD	\$ 174,241	\$ 134,205	\$ 237,420	\$ 49,307	\$ 3,349	\$ -	\$ -	\$ 11,880	\$ 15,229
9145-00	ARCADIA CHARTER SCHOOL	277,201	218,084	385,807	80,124	5,442	-	-	23,760	29,202
9148-00	AURORA CHARTER SCHOOL	934,564	704,578	1,246,455	258,863	17,582	-	-	47,520	65,102
9151-00	ROSA PARKS CHARTER HIGH SCHOOL	190,081	100,654	178,065	36,980	2,512	-	-	-	2,512
9152-00	EAST CENTRAL REGIONAL DEV. COMMISSION	554,402	357,881	633,120	131,486	8,930	-	-	-	8,930
9153-00	RIVERWAY LEARNING COMMUNITY	435,602	352,289	623,227	129,432	8,791	-	-	47,520	56,311
9155-00	SOUTHWEST TRANSIT	2,669,051	1,918,018	3,393,127	704,684	47,861	-	-	35,640	83,501
9158-00	EAST CENTRAL REGIONAL LIBRARY	1,813,688	1,230,215	2,176,350	451,984	30,698	-	-	-	30,698
9160-00	NORMAN COUNTY SWCD	174,241	128,613	227,527	47,253	3,209	-	-	5,940	9,149
9162-00	EAST OTTER TAIL COUNTY SWCD	696,963	531,229	939,787	195,175	13,256	-	-	41,580	54,836
9165-00	EXCELSIOR FIRE DISTRICT	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
9167-00	TOWNSHIP OF GLENWOOD	7,920	5,592	9,892	2,054	140	-	-	-	140
9168-00	EAST RANGE JOINT POWERS BOARD	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
9172-00	METROPOLITAN ECSU REGION 11	1,306,805	1,258,175	2,225,812	462,256	31,396	-	-	356,401	387,797
9176-01	SOURCEWELL	16,917,190	14,857,646	26,284,370	5,458,732	370,750	-	-	3,094,753	3,465,503
9180-00	HUMAN SERVICES OF FARIBAULT & MARTIN CO	7,761,632	5,457,683	9,655,079	2,005,165	136,188	-	-	-	136,188
9181-00	FREEBORN COUNTY SWCD	285,121	201,308	356,130	73,961	5,023	-	-	-	5,023
9183-00	GOODHUE COUNTY SWCD	443,522	307,554	544,087	112,996	7,675	-	-	-	7,675
9186-00	ECHO CHARTER SCHOOL	348,481	290,778	514,410	106,833	7,256	-	-	47,520	54,776
9187-00	TOWNSHIP OF EUREKA	71,280	61,511	108,817	22,599	1,535	-	-	11,880	13,415
9191-00	CITY OF CUYUNA	31,680	22,368	39,570	8,218	558	-	-	-	558
9193-00	GRANT COUNTY SWCD	253,441	178,940	316,560	65,743	4,465	-	-	-	4,465
9194-00	GREAT RIVER REGIONAL LIBRARY	5,876,664	4,182,732	7,399,589	1,536,745	104,374	-	-	35,640	140,014
9197-00	TOWNSHIP OF THOMASTOWN	15,840	11,184	19,785	4,109	279	-	-	-	279
9198-00	GREENWAY JOINT RECREATION ASSOCIATION	134,641	89,470	158,280	32,872	2,233	-	-	-	2,233
9200-00	HEADWATERS REGIONAL DEVELOPMENT COMM	617,763	480,902	850,755	176,685	12,000	-	-	47,520	59,520
9201-00	TOWNSHIP OF MONROE	7,920	5,592	9,892	2,054	140	-	-	-	140
9203-00	HUBBARD COUNTY SWCD	269,281	184,532	326,452	67,798	4,605	-	-	-	4,605
9207-00	RED RIVER WATERSHED MANAGEMENT	205,921	150,981	267,097	55,471	3,767	-	-	5,940	9,708
9208-00	GARRISON-KATHIO SANITARY DISTRICT	55,440	16,776	29,677	6,163	419	-	-	-	419
9209-00	AGRICULTURAL & FOOD SCIENCES ACADEMY	1,354,326	805,232	1,424,520	295,844	20,093	-	-	-	20,093
9211-00	TOWNSHIP OF WASKISH	7,920	5,592	9,892	2,054	140	-	-	-	140
9212-00	PENNINGTON-RED LAKE COUNTY NURSING SERVI	760,323	548,005	969,465	201,338	13,675	-	-	11,880	25,555
9213-00	EXCELL ACADEMY FOR HIGHER LEARNING	1,584,007	1,252,583	2,215,920	460,202	31,256	-	-	142,561	173,817
9218-00	MINNESOTA VALLEY EDUCATIONAL DISTRICT	776,163	486,494	860,647	178,739	12,140	-	-	-	12,140
9219-00	ISANTI SOIL & WATER CONSERVATION DISTRIC	269,281	201,308	356,130	73,961	5,023	-	-	11,880	16,903
9221-00	MINNEWASKA AREA ISD-2149	3,706,575	2,672,922	4,728,615	982,038	66,699	-	-	59,400	126,099
9225-00	KANDIYOHI COUNTY SWCD	182,161	190,124	336,345	69,852	4,744	-	-	65,340	70,085
9227-00	ITASCA COUNTY SWCD	340,561	246,043	435,270	90,397	6,140	-	-	5,940	12,080
9230-00	KITCHIGAMI REGIONAL LIBRARY	1,417,686	1,090,418	1,929,037	400,622	27,210	-	-	95,040	122,250
9232-00	KITTSOON-MARSHALL COUNTY RURAL WATER SYST	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
9233-00	KOOCHICHING COUNTY SWCD	285,121	178,940	316,560	65,743	4,465	-	-	-	4,465
9234-00	LAKE AGASSIZ SPECIAL EDUCATION COOP	190,081	212,492	375,915	78,070	5,302	-	-	83,160	88,463
9235-00	LAC QUI PARLE COUNTY SWCD	237,601	150,981	267,097	55,471	3,767	-	-	-	3,767
9236-00	LAKE MINNETONKA CONSERVATION DISTRICT	229,681	156,573	276,990	57,525	3,907	-	-	-	3,907

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9142-00	DODGE COUNTY SWCD	\$ -	\$ 11,645	\$ 36,785	\$ -	\$ 48,430	\$ 3,535	\$ 3,960	\$ 7,495
9145-00	ARCADIA CHARTER SCHOOL	-	18,924	59,775	-	78,699	5,744	7,920	13,664
9148-00	AURORA CHARTER SCHOOL	-	61,139	193,119	-	254,258	18,557	15,840	34,397
9151-00	ROSA PARKS CHARTER HIGH SCHOOL	-	8,734	27,588	35,640	71,963	2,651	(11,880)	(9,229)
9152-00	EAST CENTRAL REGIONAL DEV. COMMISSION	-	31,055	98,092	35,640	164,787	9,426	(11,880)	(2,454)
9153-00	RIVERWAY LEARNING COMMUNITY	-	30,569	96,559	-	127,129	9,279	15,840	25,119
9155-00	SOUTHWEST TRANSIT	-	166,433	525,712	-	692,146	50,517	11,880	62,397
9158-00	EAST CENTRAL REGIONAL LIBRARY	-	106,750	337,192	53,460	497,402	32,401	(17,820)	14,581
9160-00	NORMAN COUNTY SWCD	-	11,160	35,252	-	46,412	3,387	1,980	5,367
9162-00	EAST OTTER TAIL COUNTY SWCD	-	46,097	145,605	-	191,702	13,992	13,860	27,852
9165-00	EXCELSIOR FIRE DISTRICT	-	5,338	16,860	-	22,197	1,620	1,980	3,600
9167-00	TOWNSHIP OF GLENWOOD	-	485	1,533	-	2,018	147	-	147
9168-00	EAST RANGE JOINT POWERS BOARD	-	1,456	4,598	-	6,054	442	1,980	2,422
9172-00	METROPOLITAN ECSU REGION 11	-	109,176	344,855	-	454,031	33,138	118,800	151,938
9176-01	SOURCEWELL	-	1,289,251	4,072,355	-	5,361,605	391,320	1,031,584	1,422,905
9180-00	HUMAN SERVICES OF FARIBAULT & MARTIN CO	-	473,583	1,495,904	23,760	1,993,247	143,744	(7,920)	135,824
9181-00	FREEBORN COUNTY SWCD	-	17,468	55,177	-	72,645	5,302	-	5,302
9183-00	GOODHUE COUNTY SWCD	-	26,688	84,298	5,940	116,925	8,100	(1,980)	6,120
9186-00	ECHO CHARTER SCHOOL	-	25,232	79,700	-	104,932	7,659	15,840	23,499
9187-00	TOWNSHIP OF EUREKA	-	5,338	16,860	-	22,197	1,620	3,960	5,580
9191-00	CITY OF CUYUNA	-	1,941	6,131	-	8,072	589	-	589
9193-00	GRANT COUNTY SWCD	-	15,527	49,046	-	64,573	4,713	-	4,713
9194-00	GREAT RIVER REGIONAL LIBRARY	-	362,951	1,146,451	-	1,509,402	110,165	11,880	122,045
9197-00	TOWNSHIP OF THOMASTOWN	-	970	3,065	-	4,036	295	-	295
9198-00	GREENWAY JOINT RECREATION ASSOCIATION	-	7,764	24,523	5,940	38,227	2,356	(1,980)	376
9200-00	HEADWATERS REGIONAL DEVELOPMENT COMM	-	41,730	131,811	-	173,541	12,666	15,840	28,506
9201-00	TOWNSHIP OF MONROE	-	485	1,533	-	2,018	147	-	147
9203-00	HUBBARD COUNTY SWCD	-	16,013	50,579	5,940	72,531	4,860	(1,980)	2,880
9207-00	RED RIVER WATERSHED MANAGEMENT	-	13,101	41,383	-	54,484	3,977	1,980	5,957
9208-00	GARRISON-KATHIO SANITARY DISTRICT	-	1,456	4,598	23,760	29,814	442	(7,920)	(7,478)
9209-00	AGRICULTURAL & FOOD SCIENCES ACADEMY	-	69,873	220,707	160,381	450,961	21,208	(53,460)	(32,252)
9211-00	TOWNSHIP OF WASKISH	-	485	1,533	-	2,018	147	-	147
9212-00	PENNINGTON-RED LAKE COUNTY NURSING SERVI	-	47,552	150,204	-	197,756	14,433	3,960	18,393
9213-00	EXCELL ACADEMY FOR HIGHER LEARNING	-	108,691	343,322	-	452,013	32,990	47,520	80,511
9218-00	MINNESOTA VALLEY EDUCATIONAL DISTRICT	-	42,215	133,344	65,340	240,899	12,813	(21,780)	(8,967)
9219-00	ISANTI SOIL & WATER CONSERVATION DISTRIC	-	17,468	55,177	-	72,645	5,302	3,960	9,262
9221-00	MINNEWASKA AREA ISD-2149	-	231,939	732,625	-	964,564	70,399	19,800	90,199
9225-00	KANDIYOHI COUNTY SWCD	-	16,498	52,111	-	68,609	5,007	21,780	26,788
9227-00	ITASCA COUNTY SWCD	-	21,350	67,438	-	88,788	6,480	1,980	8,460
9230-00	KITCHIGAMI REGIONAL LIBRARY	-	94,619	298,874	-	393,494	28,719	31,680	60,400
9232-00	KITTSOON-MARSHALL COUNTY RURAL WATER SYST	-	6,308	19,925	-	26,233	1,915	1,980	3,895
9233-00	KOOCHICHING COUNTY SWCD	-	15,527	49,046	23,760	88,333	4,713	(7,920)	(3,207)
9234-00	LAKE AGASSIZ SPECIAL EDUCATION COOP	-	18,439	58,242	-	76,681	5,597	27,720	33,317
9235-00	LAC QUI PARLE COUNTY SWCD	-	13,101	41,383	17,820	72,304	3,977	(5,940)	(1,963)
9236-00	LAKE MINNETONKA CONSERVATION DISTRICT	-	13,586	42,915	5,940	62,441	4,124	(1,980)	2,144

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9237-00	KITTSOON COUNTY SWCD	\$ 213,841	\$ 123,022	\$ 217,635	\$ 45,198	\$ 3,070	\$ -	\$ -	\$ -	\$ 3,070
9238-00	LAKE AGASSIZ REGIONAL LIBRARY	1,980,008	1,347,645	2,384,092	495,128	33,628	-	-	-	33,628
9239-00	FERGUS FALLS SPECIAL EDUCATION 935	633,603	402,616	712,260	147,922	10,047	-	-	-	10,047
9240-00	SOUTHERN MINNESOTA EDUCATION CONSORTIUM	1,108,805	760,497	1,345,380	279,408	18,977	-	-	-	18,977
9243-00	KANABEC COUNTY SWCD	142,561	106,246	187,957	39,035	2,651	-	-	5,940	8,591
9244-00	LAC QUI PARLE/YELLOW BANK WATERSHED	261,361	240,451	425,377	88,342	6,000	-	-	59,400	65,400
9245-00	LAKE MINNETONKA COMMUNICATION COMMISSION	237,601	156,573	276,990	57,525	3,907	-	-	-	3,907
9246-00	WESTBROOK WALNUT GROVE SCHOOLS ISD 2898	1,496,886	1,112,786	1,968,607	408,840	27,768	-	-	59,400	87,168
9249-00	TOWNSHIP OF ALEXANDRIA	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
9250-00	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	1,259,285	1,308,502	2,314,845	480,746	32,652	-	-	445,502	478,154
9251-00	PILLAGER AREA CHARTER SCHOOL	47,520	33,551	59,355	12,327	837	-	-	-	837
9252-00	LINCOLN COUNTY SWCD	190,081	145,389	257,205	53,416	3,628	-	-	11,880	15,508
9254-00	LEAGUE OF MINNESOTA CITIES	10,969,246	8,281,586	14,650,791	3,042,673	206,654	-	-	570,242	776,897
9256-00	LOGIS	7,555,711	5,424,131	9,595,724	1,992,838	135,351	-	-	95,040	230,391
9262-00	MARSHALL- POLK COUNTY RURAL WATER SYSTEM	340,561	234,859	415,485	86,288	5,861	-	-	-	5,861
9263-00	MEEKER COUNTY SWCD	237,601	167,757	296,775	61,634	4,186	-	-	-	4,186
9264-00	MEEKER AND WRIGHT SPECIAL EDUCATION COOP	1,306,805	917,070	1,622,370	336,933	22,884	-	-	-	22,884
9265-00	METROPOLITAN AIRPORTS COMMISSION	67,447,001	52,032,518	92,049,703	19,116,862	1,298,392	-	-	4,686,680	5,985,071
9267-00	LAKE COUNTY SWCD	300,961	206,900	366,022	76,015	5,163	-	-	-	5,163
9268-00	MARTIN COUNTY SWCD	285,121	206,900	366,022	76,015	5,163	-	-	5,940	11,103
9269-00	MARSHALL COUNTY SWCD	213,841	145,389	257,205	53,416	3,628	-	-	-	3,628
9271-01	MAHNOMEN COUNTY SWCD	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
9272-00	MINNESOTA INTER-COUNTY ASSOCIATION	261,361	167,757	296,775	61,634	4,186	-	-	-	4,186
9276-00	TWIN CITIES INTERNATIONAL SCHOOL	2,993,772	1,778,220	3,145,815	653,322	44,373	-	-	-	44,373
9278-00	METROPOLITAN LIBRARY SERVICE AGENCY	506,882	369,065	652,905	135,595	9,209	-	-	11,880	21,089
9280-00	RIDGEWAY COMMUNITY SCHOOL	237,601	162,165	286,882	59,580	4,047	-	-	-	4,047
9282-00	CITY OF MAGNOLIA	31,680	22,368	39,570	8,218	558	-	-	-	558
9283-00	TOWN OF NEW INDEPENDENCE	7,920	5,592	9,892	2,054	140	-	-	-	140
9284-00	METROPOLITAN MOSQUITO CONTROL DISTRICT	4,514,419	3,153,825	5,579,369	1,158,722	78,699	-	-	-	78,699
9287-00	FRIENDSHIP ACADEMY OF FINE ARTS	633,603	648,659	1,147,530	238,319	16,186	-	-	213,841	230,027
9291-00	TOWNSHIP OF FOSTER	7,920	5,592	9,892	2,054	140	-	-	-	140
9292-00	WEST LAKELAND TOWNSHIP	95,040	72,695	128,602	26,708	1,814	-	-	5,940	7,754
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	158,401	-	-	-	-	-	-	-	-
9298-00	FIT ACADEMY	475,202	346,697	613,335	127,377	8,651	-	-	11,880	20,531
9300-00	THREE RIVERS PARK DISTRICT	27,775,556	20,130,797	35,612,996	7,396,099	502,333	-	-	552,422	1,054,756
9303-00	NW SUB INTEGRATION SCHOOL DIST- 6078	340,561	218,084	385,807	80,124	5,442	-	-	-	5,442
9305-00	METRONET	158,401	111,838	197,850	41,089	2,791	-	-	-	2,791
9307-00	RAMSEY WASHINGTON METRO WATERSHED DIST	1,227,605	833,191	1,473,982	306,116	20,791	-	-	-	20,791
9312-00	HERON LAKE WATERSHED DISTRICT	71,280	61,511	108,817	22,599	1,535	-	-	11,880	13,415
9313-00	KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT	245,521	178,940	316,560	65,743	4,465	-	-	5,940	10,405
9314-00	MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI	293,041	223,676	395,700	82,179	5,581	-	-	17,820	23,402
9316-00	MIDWEST SPEC EDUC COOP DISTRICT #398	293,041	206,900	366,022	76,015	5,163	-	-	-	5,163
9317-00	MINNESOTA COUNTIES COMPUTER COOPERATIVE	467,282	385,840	682,582	141,759	9,628	-	-	59,400	69,028
9318-00	MILLE LACS COUNTY SWCD	213,841	123,022	217,635	45,198	3,070	-	-	-	3,070
9319-00	MINNEHAHA CREEK WD	1,710,727	1,213,440	2,146,672	445,820	30,280	-	-	5,940	36,220

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9237-00	KITTSOON COUNTY SWCD	\$ -	\$ 10,675	\$ 33,719	\$ 29,700	\$ 74,094	\$ 3,240	\$ (9,900)	\$ (6,660)
9238-00	LAKE AGASSIZ REGIONAL LIBRARY	-	116,940	369,378	53,460	539,778	35,494	(17,820)	17,674
9239-00	FERGUS FALLS SPECIAL EDUCATION 935	-	34,936	110,354	47,520	192,810	10,604	(15,840)	(5,236)
9240-00	SOUTHERN MINNESOTA EDUCATION CONSORTIUM	-	65,991	208,446	23,760	298,197	20,030	(7,920)	12,110
9243-00	KANABEC COUNTY SWCD	-	9,219	29,121	-	38,340	2,798	1,980	4,778
9244-00	LAC QUI PARLE/YELLOW BANK WATERSHED	-	20,865	65,906	-	86,770	6,333	19,800	26,133
9245-00	LAKE MINNETONKA COMMUNICATION COMMISSION	-	13,586	42,915	11,880	68,382	4,124	(3,960)	164
9246-00	WESTBROOK WALNUT GROVE SCHOOLS ISD 2898	-	96,560	305,005	-	401,565	29,309	19,800	49,109
9249-00	TOWNSHIP OF ALEXANDRIA	-	4,367	13,794	-	18,161	1,326	-	1,326
9250-00	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	-	113,543	358,649	-	472,193	34,463	148,501	182,964
9251-00	PILLAGER AREA CHARTER SCHOOL	-	2,911	9,196	-	12,108	884	-	884
9252-00	LINCOLN COUNTY SWCD	-	12,616	39,850	-	52,466	3,829	3,960	7,789
9254-00	LEAGUE OF MINNESOTA CITIES	-	718,623	2,269,912	-	2,988,535	218,120	190,081	408,201
9256-00	LOGIS	-	470,671	1,486,708	-	1,957,379	142,861	31,680	174,541
9262-00	MARSHALL- POLK COUNTY RURAL WATER SYSTEM	-	20,380	64,373	5,940	90,693	6,186	(1,980)	4,206
9263-00	MEEKER COUNTY SWCD	-	14,557	45,981	-	60,538	4,418	-	4,418
9264-00	MEEKER AND WRIGHT SPECIAL EDUCATION COOP	-	79,577	251,361	5,940	336,878	24,154	(1,980)	22,174
9265-00	METROPOLITAN AIRPORTS COMMISSION	-	4,515,047	14,261,671	-	18,776,718	1,370,431	1,562,227	2,932,658
9267-00	LAKE COUNTY SWCD	-	17,953	56,709	5,940	80,603	5,449	(1,980)	3,469
9268-00	MARTIN COUNTY SWCD	-	17,953	56,709	-	74,663	5,449	1,980	7,429
9269-00	MARSHALL COUNTY SWCD	-	12,616	39,850	5,940	58,406	3,829	(1,980)	1,849
9271-01	MAHNOMEN COUNTY SWCD	-	4,852	15,327	-	20,179	1,473	-	1,473
9272-00	MINNESOTA INTER-COUNTY ASSOCIATION	-	14,557	45,981	17,820	78,358	4,418	(5,940)	(1,522)
9276-00	TWIN CITIES INTERNATIONAL SCHOOL	-	154,303	487,395	356,401	998,099	46,835	(118,800)	(71,966)
9278-00	METROPOLITAN LIBRARY SERVICE AGENCY	-	32,025	101,157	-	133,183	9,720	3,960	13,680
9280-00	RIDGEWAY COMMUNITY SCHOOL	-	14,072	44,448	5,940	64,460	4,271	(1,980)	2,291
9282-00	CITY OF MAGNOLIA	-	1,941	6,131	-	8,072	589	-	589
9283-00	TOWN OF NEW INDEPENDENCE	-	485	1,533	-	2,018	147	-	147
9284-00	METROPOLITAN MOSQUITO CONTROL DISTRICT	-	273,669	864,437	35,640	1,173,745	83,065	(11,880)	71,185
9287-00	FRIENDSHIP ACADEMY OF FINE ARTS	-	56,286	177,792	-	234,078	17,084	71,280	88,365
9291-00	TOWNSHIP OF FOSTER	-	485	1,533	-	2,018	147	-	147
9292-00	WEST LAKELAND TOWNSHIP	-	6,308	19,925	-	26,233	1,915	1,980	3,895
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	-	-	-	118,800	118,800	-	(39,600)	(39,600)
9298-00	FIT ACADEMY	-	30,084	95,027	-	125,111	9,131	3,960	13,091
9300-00	THREE RIVERS PARK DISTRICT	-	1,746,821	5,517,680	-	7,264,501	530,204	184,141	714,345
9303-00	NW SUB INTEGRATION SCHOOL DIST- 6078	-	18,924	59,775	23,760	102,459	5,744	(7,920)	(2,176)
9305-00	METRONET	-	9,705	30,654	-	40,358	2,946	-	2,946
9307-00	RAMSEY WASHINGTON METRO WATERSHED DIST	-	72,299	228,371	35,640	336,310	21,945	(11,880)	10,065
9312-00	HERON LAKE WATERSHED DISTRICT	-	5,338	16,860	-	22,197	1,620	3,960	5,580
9313-00	KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT	-	15,527	49,046	-	64,573	4,713	1,980	6,693
9314-00	MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI	-	19,409	61,308	-	80,717	5,891	5,940	11,831
9316-00	MIDWEST SPEC EDUC COOP DISTRICT #398	-	17,953	56,709	-	74,663	5,449	-	5,449
9317-00	MINNESOTA COUNTIES COMPUTER COOPERATIVE	-	33,481	105,756	-	139,236	10,162	19,800	29,962
9318-00	MILLE LACS COUNTY SWCD	-	10,675	33,719	29,700	74,094	3,240	(9,900)	(6,660)
9319-00	MINNEHAHA CREEK WD	-	105,294	332,594	-	437,888	31,960	1,980	33,940

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9324-00	MINNESOTA MUNICIPAL UTILITIES ASSOC	\$ 2,890,812	\$ 1,973,936	\$ 3,492,052	\$ 725,229	\$ 49,257	\$ -	\$ -	\$ -	\$ 49,257
9330-00	MINNESOTA COUNTIES INT TRUST	3,397,694	2,505,166	4,431,840	920,403	62,513	-	-	112,860	175,373
9333-00	DENMARK TOWNSHIP	79,200	33,551	59,355	12,327	837	-	-	-	837
9337-00	BUFFALO-RED RIVER WATERSHED DISTRICT	158,401	150,981	267,097	55,471	3,767	-	-	41,580	45,348
9339-00	CAPITOL REGION WATERSHED DISTRICT	1,528,566	1,151,929	2,037,855	423,221	28,745	-	-	77,220	105,965
9340-00	CARNELIAN-MARINE WATERSHED DISTRICT	126,721	111,838	197,850	41,089	2,791	-	-	23,760	26,551
9341-00	COMFORT LAKE FOREST LAKE WD	649,443	475,310	840,862	174,630	11,861	-	-	17,820	29,681
9348-00	NINE MILE CREEK WATERSHED DISTRICT	403,922	313,146	553,980	115,050	7,814	-	-	29,700	37,514
9349-00	OKEBENA-OCHEDA WATERSHED DISTRICT	63,360	44,735	79,140	16,436	1,116	-	-	-	1,116
9350-00	MINNESOTA VALLEY COOP CENTER	356,401	223,676	395,700	82,179	5,581	-	-	-	5,581
9351-00	MINNESOTA VALLEY TRANSIT AUTHORITY	2,233,449	1,806,180	3,195,277	663,594	45,070	-	-	243,541	288,611
9352-00	MOOSE LAKE-WINDEMERE	39,600	27,959	49,462	10,272	698	-	-	-	698
9354-00	MORRISON COUNTY SWCD	435,602	341,105	603,442	125,323	8,512	-	-	35,640	44,152
9357-00	MOWER COUNTY SWCD	609,843	346,697	613,335	127,377	8,651	-	-	-	8,651
9359-00	NORTH METRO TELECOMMUNICATIONS	784,083	520,046	920,002	191,066	12,977	-	-	-	12,977
9360-00	NORTHERN LIGHTS LIBRARY NETWORK	142,561	100,654	178,065	36,980	2,512	-	-	-	2,512
9361-00	NORTH FORK CROW RIVER WATERSHED DISTRICT	198,001	128,613	227,527	47,253	3,209	-	-	-	3,209
9363-00	NICOLLET COUNTY SWCD	300,961	206,900	366,022	76,015	5,163	-	-	-	5,163
9364-00	NEW RICHLAND CARE CENTER	2,510,650	1,386,788	2,453,340	509,509	34,605	-	-	-	34,605
9366-00	NORTHEAST EDUC COOP SERVICE UNIT	1,599,847	1,219,032	2,156,565	447,875	30,419	-	-	95,040	125,459
9367-00	KITTSON MARSHALL WATER	221,761	162,165	286,882	59,580	4,047	-	-	5,940	9,987
9369-00	NOBLES SWCD	174,241	111,838	197,850	41,089	2,791	-	-	-	2,791
9371-00	NORTHWEST SERVICE COOPERATIVE	855,364	542,413	959,572	199,284	13,535	-	-	-	13,535
9373-00	NORTHWEST SUBURBAN CABLE COMMUN COMM	2,288,890	1,425,931	2,522,587	523,890	35,582	-	-	-	35,582
9374-00	NORTHWEST REGIONAL DEVELOPMENT COMM	1,964,168	1,263,767	2,235,705	464,311	31,535	-	-	-	31,535
9375-00	OTTER TAIL COUNTY WATER MANAGMENT DIST	87,120	67,103	118,710	24,654	1,674	-	-	5,940	7,614
9376-00	NORTHWEST REGIONAL INTERDISTRICT	126,721	33,551	59,355	12,327	837	-	-	-	837
9377-00	NORTH ST LOUIS SWCD	332,641	274,003	484,732	100,669	6,837	-	-	41,580	48,417
9384-00	PENNINGTON COUNTY SWCD	308,881	262,819	464,947	96,560	6,558	-	-	47,520	54,078
9385-00	PELICAN RIVER WD	213,841	156,573	276,990	57,525	3,907	-	-	5,940	9,847
9386-00	PINE POINT SCHOOL	403,922	290,778	514,410	106,833	7,256	-	-	5,940	13,196
9389-02	PINE COUNTY SWCD	182,161	123,022	217,635	45,198	3,070	-	-	-	3,070
9390-00	PINE TO PRAIRIE COOP CENTER	-	-	-	-	-	-	-	-	-
9391-00	PIPESTONE COUNTY SWCD	285,121	156,573	276,990	57,525	3,907	-	-	-	3,907
9393-00	EAST POLK COUNTY SWCD	126,721	95,062	168,172	34,926	2,372	-	-	5,940	8,312
9394-00	PLAINVIEW-ELGIN SANITARY DISTRICT	253,441	184,532	326,452	67,798	4,605	-	-	5,940	10,545
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	2,257,209	1,520,994	2,690,760	558,816	37,954	-	-	-	37,954
9398-00	PLUM CREEK LIBRARY SYSTEM	348,481	257,227	455,055	94,506	6,419	-	-	11,880	18,299
9399-00	POPE COUNTY SWCD	205,921	162,165	286,882	59,580	4,047	-	-	17,820	21,867
9400-00	PRIOR LAKE-SPRING LAKE WD	396,002	268,411	474,840	98,615	6,698	-	-	-	6,698
9401-00	MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD	530,642	497,678	880,432	182,848	12,419	-	-	130,681	143,099
9402-00	RAMSEY-WASHINGTON SUBURBAN CABLE COMM	388,082	251,635	445,162	92,451	6,279	-	-	-	6,279
9403-00	QUAD CITIES CABLE COMMISSION	641,523	503,270	890,325	184,902	12,558	-	-	53,460	66,019
9404-00	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-	-	-	-	-	-	-	-	-
9406-00	RED LAKE WD	530,642	369,065	652,905	135,595	9,209	-	-	-	9,209

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9324-00	MINNESOTA MUNICIPAL UTILITIES ASSOC	\$ -	\$ 171,285	\$ 541,039	\$ 71,280	\$ 783,605	\$ 51,989	\$ (23,760)	\$ 28,229
9330-00	MINNESOTA COUNTIES INT TRUST	-	217,382	686,645	-	904,027	65,981	37,620	103,601
9333-00	DENMARK TOWNSHIP	-	2,911	9,196	23,760	35,868	884	(7,920)	(7,036)
9337-00	BUFFALO-RED RIVER WATERSHED DISTRICT	-	13,101	41,383	-	54,484	3,977	13,860	17,837
9339-00	CAPITOL REGION WATERSHED DISTRICT	-	99,957	315,734	-	415,691	30,339	25,740	56,080
9340-00	CARNELIAN-MARINE WATERSHED DISTRICT	-	9,705	30,654	-	40,358	2,946	7,920	10,866
9341-00	COMFORT LAKE FOREST LAKE WD	-	41,244	130,279	-	171,523	12,519	5,940	18,459
9348-00	NINE MILE CREEK WATERSHED DISTRICT	-	27,173	85,831	-	113,003	8,248	9,900	18,148
9349-00	OKEBENA-OCHEDEA WATERSHED DISTRICT	-	3,882	12,262	-	16,143	1,178	-	1,178
9350-00	MINNESOTA VALLEY COOP CENTER	-	19,409	61,308	29,700	110,417	5,891	(9,900)	(4,009)
9351-00	MINNESOTA VALLEY TRANSIT AUTHORITY	-	156,729	495,059	-	651,787	47,571	81,180	128,751
9352-00	MOOSE LAKE-WINDEMERE	-	2,426	7,663	-	10,090	736	-	736
9354-00	MORRISON COUNTY SWCD	-	29,599	93,494	-	123,093	8,984	11,880	20,864
9357-00	MOWER COUNTY SWCD	-	30,084	95,027	89,100	214,211	9,131	(29,700)	(20,569)
9359-00	NORTH METRO TELECOMMUNICATIONS	-	45,126	142,540	35,640	223,306	13,697	(11,880)	1,817
9360-00	NORTHERN LIGHTS LIBRARY NETWORK	-	8,734	27,588	-	36,323	2,651	-	2,651
9361-00	NORTH FORK CROW RIVER WATERSHED DISTRICT	-	11,160	35,252	11,880	58,292	3,387	(3,960)	(573)
9363-00	NICOLLET COUNTY SWCD	-	17,953	56,709	5,940	80,603	5,449	(1,980)	3,469
9364-00	NEW RICHLAND CARE CENTER	-	120,337	380,107	409,862	910,305	36,525	(136,621)	(100,095)
9366-00	NORTHEAST EDUC COOP SERVICE UNIT	-	105,780	334,126	-	439,906	32,107	31,680	63,787
9367-00	KITSON MARSHALL WATER	-	14,072	44,448	-	58,520	4,271	1,980	6,251
9369-00	NOBLES SWCD	-	9,705	30,654	11,880	52,238	2,946	(3,960)	(1,014)
9371-00	NORTHWEST SERVICE COOPERATIVE	-	47,067	148,671	65,340	261,078	14,286	(21,780)	(7,494)
9373-00	NORTHWEST SUBURBAN CABLE COMMUN COMM	-	123,733	390,836	201,961	716,530	37,556	(67,320)	(29,764)
9374-00	NORTHWEST REGIONAL DEVELOPMENT COMM	-	109,662	346,388	130,681	586,730	33,285	(43,560)	(10,275)
9375-00	OTTER TAIL COUNTY WATER MANAGMENT DIST	-	5,823	18,392	-	24,215	1,767	1,980	3,747
9376-00	NORTHWEST REGIONAL INTERDISTRICT	-	2,911	9,196	59,400	71,508	884	(19,800)	(18,916)
9377-00	NORTH ST LOUIS SWCD	-	23,776	75,102	-	98,878	7,217	13,860	21,077
9384-00	PENNINGTON COUNTY SWCD	-	22,806	72,036	-	94,842	6,922	15,840	22,762
9385-00	PELICAN RIVER WD	-	13,586	42,915	-	56,502	4,124	1,980	6,104
9386-00	PINE POINT SCHOOL	-	25,232	79,700	-	104,932	7,659	1,980	9,639
9389-02	PINE COUNTY SWCD	-	10,675	33,719	5,940	50,334	3,240	(1,980)	1,260
9390-00	PINE TO PRAIRIE COOP CENTER	-	-	-	-	-	-	-	-
9391-00	PIPESTONE COUNTY SWCD	-	13,586	42,915	47,520	104,022	4,124	(15,840)	(11,716)
9393-00	EAST POLK COUNTY SWCD	-	8,249	26,056	-	34,305	2,504	1,980	4,484
9394-00	PLAINVIEW-ELGIN SANITARY DISTRICT	-	16,013	50,579	-	66,591	4,860	1,980	6,840
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	-	131,982	416,891	77,220	626,094	40,060	(25,740)	14,320
9398-00	PLUM CREEK LIBRARY SYSTEM	-	22,320	70,504	-	92,824	6,775	3,960	10,735
9399-00	POPE COUNTY SWCD	-	14,072	44,448	-	58,520	4,271	5,940	10,211
9400-00	PRIOR LAKE-SPRING LAKE WD	-	23,291	73,569	11,880	108,740	7,069	(3,960)	3,109
9401-00	MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD	-	43,185	136,409	-	179,595	13,108	43,560	56,668
9402-00	RAMSEY-WASHINGTON SUBURBAN CABLE COMM	-	21,835	68,971	23,760	114,566	6,628	(7,920)	(1,292)
9403-00	QUAD CITIES CABLE COMMISSION	-	43,671	137,942	-	181,613	13,255	17,820	31,075
9404-00	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION	-	-	-	-	-	-	-	-
9406-00	RED LAKE WD	-	32,025	101,157	5,940	139,123	9,720	(1,980)	7,740

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9407-00	ESV REGION V COMPUTER SERVICE	\$ 1,021,684	\$ 643,067	\$ 1,137,637	\$ 236,264	\$ 16,047	\$ -	\$ -	\$ -	\$ 16,047
9408-00	SOUTHWEST HEALTH & HUMAN SERVICES	13,068,054	9,427,923	16,678,753	3,463,840	235,259	-	-	213,841	449,100
9411-00	RED LAKE COUNTY SWCD	118,801	95,062	168,172	34,926	2,372	-	-	11,880	14,252
9413-00	RANGE ASSOCIATION OF MUNICIPALITIES	87,120	33,551	59,355	12,327	837	-	-	-	837
9414-00	NORTHEAST MINNESOTA OFFICE JOB TRAINING	1,916,648	1,207,848	2,136,780	443,766	30,140	-	-	-	30,140
9415-00	RILEY PURGATORY BLUFF CREEK WS DISTRICT	459,362	341,105	603,442	125,323	8,512	-	-	17,820	26,332
9416-00	REGION FIVE DEVELOPMENT COMMISSION	704,883	548,005	969,465	201,338	13,675	-	-	53,460	67,135
9420-00	RENVILLE COUNTY SWCD	205,921	145,389	257,205	53,416	3,628	-	-	-	3,628
9422-00	AREA SPEC EDUC COOP	435,602	257,227	455,055	94,506	6,419	-	-	-	6,419
9424-00	REGION I	1,290,965	911,478	1,612,477	334,879	22,745	-	-	-	22,745
9425-00	WILD RICE WATERSHED DISTRICT	229,681	139,797	247,312	51,362	3,488	-	-	-	3,488
9426-00	TOWNSHIP OF AMBOY	7,920	11,184	19,785	4,109	279	-	-	5,940	6,219
9427-00	GERMANIA TOWNSHIP	15,840	11,184	19,785	4,109	279	-	-	-	279
9428-00	REGION IX DEVELOPMENT COMMISSION	657,363	609,516	1,078,282	223,937	15,210	-	-	154,441	169,650
9429-00	RUSH LAKE SANITARY DISTRICT	23,760	-	-	-	-	-	-	-	-
9430-00	RICE COUNTY SWCD	340,561	234,859	415,485	86,288	5,861	-	-	-	5,861
9432-00	ROSEAU COUNTY SWCD	182,161	128,613	227,527	47,253	3,209	-	-	-	3,209
9434-00	RICE CREEK WD	1,005,844	698,986	1,236,562	256,809	17,442	-	-	-	17,442
9439-00	RUNESTONE AREA EDUCATION DIST 6014	340,561	285,186	504,517	104,778	7,116	-	-	47,520	54,637
9443-00	ST CLOUD AREA PLAN ORGANIZATION	316,801	240,451	425,377	88,342	6,000	-	-	17,820	23,820
9444-00	ST CLOUD METRO TRANSIT COMMISSION	5,401,463	4,137,997	7,320,449	1,520,309	103,257	-	-	344,521	447,779
9445-00	SCOTT COUNTY SWCD	902,884	659,843	1,167,315	242,428	16,465	-	-	23,760	40,225
9448-00	ST LOUIS & LAKE COUNTY REGIONAL RAILROAD	348,481	156,573	276,990	57,525	3,907	-	-	-	3,907
9449-00	RAMSEY WASHINGTON RECYCLING & ENERGY BRD	6,526,107	4,764,289	8,428,409	1,750,410	118,886	-	-	166,321	285,206
9450-00	SAUK CENTRE WATERSHED DISTRICT	348,481	262,819	464,947	96,560	6,558	-	-	17,820	24,378
9457-00	SERPENT LAKE SANITARY SEWER DISTRICT	221,761	156,573	276,990	57,525	3,907	-	-	-	3,907
9458-00	MID-MINNESOTA DEVELOPMENT COMMISSION	554,402	408,208	722,152	149,976	10,186	-	-	17,820	28,006
9465-00	SOUTHEAST SWCD TECH SUPPORT JPB	419,762	285,186	504,517	104,778	7,116	-	-	104,778	7,116
9470-00	SOUTH CENTRAL SERVICE COOPERATIVE	2,383,930	1,649,607	2,918,287	606,069	41,163	-	-	-	41,163
9474-00	SOUTHEAST SERVICE COOPERATIVE	1,140,485	721,354	1,276,132	265,027	18,000	-	-	-	18,000
9475-00	SIBLEY COUNTY SWCD	205,921	156,573	276,990	57,525	3,907	-	-	11,880	15,787
9477-00	SHERBURNE COUNTY SWCD	372,242	262,819	464,947	96,560	6,558	-	-	-	6,558
9478-00	SOUTHERN MN MUNICIPAL POWER AGENCY	5,710,344	4,037,343	7,142,384	1,483,329	100,746	-	-	5,940	106,686
9479-00	ANOKA COUNTY SWCD	799,923	609,516	1,078,282	223,937	15,210	-	-	47,520	62,730
9481-00	BOARD OF PUBLIC DEFENDERS	1,900,808	1,213,440	2,146,672	445,820	30,280	-	-	-	30,280
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	245,521	178,940	316,560	65,743	4,465	-	-	5,940	10,405
9483-00	SOUTH ST LOUIS COUNTY SWCD	261,361	190,124	336,345	69,852	4,744	-	-	5,940	10,684
9484-00	STATE SUPREME COURT JUDICIAL DISTRICT	11,056,366	7,068,146	12,504,119	2,596,853	176,375	-	-	-	176,375
9486-00	PRAIRELANDS LIBRARY EXCHANGE	79,200	55,919	98,925	20,545	1,395	-	-	-	1,395
9488-00	SW & W CENTRAL EDUC SERVICE	8,149,714	6,508,958	11,514,869	2,391,405	162,421	-	-	801,903	964,324
9493-00	TOWNSHIP OF ALBORN	15,840	11,184	19,785	4,109	279	-	-	-	279
9494-00	SOUTHWEST REGIONAL DEVELOPMENT COMM	586,082	413,800	732,045	152,031	10,326	-	-	-	10,326
9510-00	STATE COMMUNITY COLLEGES	9,670,360	5,843,523	10,337,661	2,146,923	145,816	-	-	-	145,816
9513-00	STEARNS COUNTY SWCD	1,473,126	1,112,786	1,968,607	408,840	27,768	-	-	77,220	104,988
9515-00	STEELE COUNTY SWCD	198,001	145,389	257,205	53,416	3,628	-	-	5,940	9,568

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9407-00	ESV REGION V COMPUTER SERVICE	\$ -	\$ 55,801	\$ 176,259	\$ 83,160	\$ 315,221	\$ 16,937	\$ (27,720)	\$ (10,783)
9408-00	SOUTHWEST HEALTH & HUMAN SERVICES	-	818,094	2,584,114	-	3,402,208	248,312	71,280	319,593
9411-00	RED LAKE COUNTY SWCD	-	8,249	26,056	-	34,305	2,504	3,960	6,464
9413-00	RANGE ASSOCIATION OF MUNICIPALITIES	-	2,911	9,196	29,700	41,808	884	(9,900)	(9,016)
9414-00	NORTHEAST MINNESOTA OFFICE JOB TRAINING	-	104,809	331,061	154,441	590,311	31,812	(51,480)	(19,668)
9415-00	RILEY PURGATORY BLUFF CREEK WS DISTRICT	-	29,599	93,494	-	123,093	8,984	5,940	14,924
9416-00	REGION FIVE DEVELOPMENT COMMISSION	-	47,552	150,204	-	197,756	14,433	17,820	32,253
9420-00	RENVILLE COUNTY SWCD	-	12,616	39,850	-	52,466	3,829	-	3,829
9422-00	AREA SPEC EDUC COOP	-	22,320	70,504	53,460	146,284	6,775	(17,820)	(11,045)
9424-00	REGION I	-	79,092	249,828	-	328,920	24,006	-	24,006
9425-00	WILD RICE WATERSHED DISTRICT	-	12,131	38,317	23,760	74,208	3,682	(7,920)	(4,238)
9426-00	TOWNSHIP OF AMBOY	-	970	3,065	-	4,036	295	1,980	2,275
9427-00	GERMANIA TOWNSHIP	-	970	3,065	-	4,036	295	-	295
9428-00	REGION IX DEVELOPMENT COMMISSION	-	52,890	167,063	-	219,953	16,053	51,480	67,534
9429-00	RUSH LAKE SANITARY DISTRICT	-	-	-	17,820	17,820	-	(5,940)	(5,940)
9430-00	RICE COUNTY SWCD	-	20,380	64,373	5,940	90,693	6,186	(1,980)	4,206
9432-00	ROSEAU COUNTY SWCD	-	11,160	35,252	-	46,412	3,387	-	3,387
9434-00	RICE CREEK WD	-	60,654	191,586	11,880	264,120	18,410	(3,960)	14,450
9439-00	RUNESTONE AREA EDUCATION DIST 6014	-	24,747	78,167	-	102,914	7,511	15,840	23,351
9443-00	ST CLOUD AREA PLAN ORGANIZATION	-	20,865	65,906	-	86,770	6,333	5,940	12,273
9444-00	ST CLOUD METRO TRANSIT COMMISSION	-	359,069	1,134,190	-	1,493,259	108,986	114,840	223,827
9445-00	SCOTT COUNTY SWCD	-	57,257	180,857	-	238,114	17,379	7,920	25,299
9448-00	ST LOUIS & LAKE COUNTY REGIONAL RAILROAD	-	13,586	42,915	95,040	151,542	4,124	(31,680)	(27,556)
9449-00	RAMSEY WASHINGTON RECYCLING & ENERGY BRD	-	413,414	1,305,851	-	1,719,265	125,482	55,440	180,922
9450-00	SAUK CENTRE WATERSHED DISTRICT	-	22,806	72,036	-	94,842	6,922	5,940	12,862
9457-00	SERPENT LAKE SANITARY SEWER DISTRICT	-	13,586	42,915	-	56,502	4,124	-	4,124
9458-00	MID-MINNESOTA DEVELOPMENT COMMISSION	-	35,422	111,886	-	147,308	10,751	5,940	16,691
9465-00	SOUTHEAST SWCD TECH SUPPORT JPB	-	24,747	78,167	11,880	114,794	7,511	(3,960)	3,551
9470-00	SOUTH CENTRAL SERVICE COOPERATIVE	-	143,142	452,143	35,640	630,926	43,447	(11,880)	31,567
9474-00	SOUTHEAST SERVICE COOPERATIVE	-	62,594	197,717	89,100	349,412	18,999	(29,700)	(10,701)
9475-00	SIBLEY COUNTY SWCD	-	13,586	42,915	-	56,502	4,124	3,960	8,084
9477-00	SHERBURNE COUNTY SWCD	-	22,806	72,036	-	94,842	6,922	-	6,922
9478-00	SOUTHERN MN MUNICIPAL POWER AGENCY	-	350,335	1,106,601	-	1,456,936	106,335	1,980	108,315
9479-00	ANKA COUNTY SWCD	-	52,890	167,063	-	219,953	16,053	15,840	31,893
9481-00	BOARD OF PUBLIC DEFENDERS	-	105,294	332,594	136,621	574,509	31,960	(45,540)	(13,581)
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	-	15,527	49,046	-	64,573	4,713	1,980	6,693
9483-00	SOUTH ST LOUIS COUNTY SWCD	-	16,498	52,111	-	68,609	5,007	1,980	6,987
9484-00	STATE SUPREME COURT JUDICIAL DISTRICT	-	613,328	1,937,319	784,083	3,334,730	186,161	(261,361)	(75,200)
9486-00	PRAIRELANDS LIBRARY EXCHANGE	-	4,852	15,327	-	20,179	1,473	-	1,473
9488-00	SW & W CENTRAL EDUC SERVICE	-	564,805	1,784,050	-	2,348,855	171,433	267,301	438,734
9493-00	TOWNSHIP OF ALBORN	-	970	3,065	-	4,036	295	-	295
9494-00	SOUTHWEST REGIONAL DEVELOPMENT COMM	-	35,907	113,419	-	149,326	10,899	-	10,899
9510-00	STATE COMMUNITY COLLEGES	-	507,063	1,601,660	1,045,444	3,154,168	153,907	(348,481)	(194,575)
9513-00	STEARNS COUNTY SWCD	-	96,560	305,005	-	401,565	29,309	25,740	55,049
9515-00	STEELE COUNTY SWCD	-	12,616	39,850	-	52,466	3,829	1,980	5,809

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Three Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9518-00	SEIU LOCAL 284	\$ 87,120	\$ 117,430	\$ 207,742	\$ 43,144	\$ 2,930	\$ -	\$ -	\$ 59,400	\$ 62,331
9519-00	STEVENS COUNTY SWCD	443,522	285,186	504,517	104,778	7,116	-	-	-	7,116
9520-00	TOWNSHIP OF AMOR	-	-	-	-	-	-	-	-	-
9524-00	SUNNYSIDE NURSING HOME	1,393,926	995,356	1,760,865	365,696	24,838	-	-	11,880	36,718
9525-00	SWIFT COUNTY SWCD	166,321	117,430	207,742	43,144	2,930	-	-	-	2,930
9528-00	TOWNSHIP MAINTENANCE ASSOCIATION	110,880	89,470	158,280	32,872	2,233	-	-	11,880	14,113
9530-00	TRAVERSE DES SIOUX LIBRARY COOPERATIVE	514,802	363,473	643,012	133,541	9,070	-	-	-	9,070
9532-00	TRAVERSE COUNTY SWCD	285,121	234,859	415,485	86,288	5,861	-	-	35,640	41,501
9535-00	CENTRAL MN POWER AGENCY & SERVICES	1,536,486	1,135,153	2,008,177	417,058	28,326	-	-	53,460	81,786
9539-00	TWO RIVERS WD	142,561	100,654	178,065	36,980	2,512	-	-	-	2,512
9541-00	VADNAIS LAKE AREA	388,082	279,594	494,625	102,724	6,977	-	-	5,940	12,917
9542-00	UPPER MINNESOTA RIVER WD	71,280	50,327	89,032	18,490	1,256	-	-	-	1,256
9544-00	UPPER MINNESOTA VALLEY REG DEVEL COMM	689,043	514,454	910,110	189,011	12,837	-	-	29,700	42,538
9547-00	VIKING LIBRARY SYSTEM	625,683	385,840	682,582	141,759	9,628	-	-	-	9,628
9549-00	LAKES COUNTRY SERVICE COOPERATIVE	2,669,051	1,990,712	3,521,730	731,392	49,675	-	-	112,860	162,536
9555-00	WASHINGTON SWCD	1,354,326	995,356	1,760,865	365,696	24,838	-	-	41,580	66,418
9556-00	WABASHA COUNTY SWCD	237,601	162,165	286,882	59,580	4,047	-	-	-	4,047
9561-00	RED RIVER VALLEY CONSERVATION SRVC AREA	158,401	100,654	178,065	36,980	2,512	-	-	-	2,512
9563-00	WEST OTTERTAIL COUNTY SWCD	340,561	257,227	455,055	94,506	6,419	-	-	17,820	24,239
9565-00	TOWNSHIP OF MANYASKA	7,920	5,592	9,892	2,054	140	-	-	-	140
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	134,641	95,062	168,172	34,926	2,372	-	-	-	2,372
9570-00	WESTERN AREA CITY & COUNTY COOPERATIVE	31,680	5,592	9,892	2,054	140	-	-	-	140
9572-00	WESTERN LAKE SUPERIOR SANITARY DISTRICT	8,379,395	6,000,096	10,614,651	2,204,448	149,723	-	-	89,100	238,824
9573-00	WEST POLK COUNTY SWCD	158,401	111,838	197,850	41,089	2,791	-	-	-	2,791
9574-01	WILKIN COUNTY SWCD	364,322	246,043	435,270	90,397	6,140	-	-	-	6,140
9576-00	WINDOM AREA HEALTH	8,965,477	6,212,588	10,990,566	2,282,518	155,026	-	-	-	155,026
9577-00	WINONA COUNTY SWCD	174,241	139,797	247,312	51,362	3,488	-	-	17,820	21,309
9578-00	FRESHWATER EDUC DIST -6004	1,750,327	1,308,502	2,314,845	480,746	32,652	-	-	77,220	109,872
9579-00	WORTHINGTON CABLE 3 JOINT POWERS BOARD	71,280	-	-	-	-	-	-	-	-
9584-00	WRIGHT TECHNICAL CENTER ISD-966	364,322	251,635	445,162	92,451	6,279	-	-	-	6,279
9585-00	YELLOW MEDICINE COUNTY SWCD	269,281	190,124	336,345	69,852	4,744	-	-	-	4,744
9586-00	YELLOW MEDICINE RIVER WD	126,721	95,062	168,172	34,926	2,372	-	-	5,940	8,312
9595-00	REDWOOD-COTTONWOOD RIVERS CONTROL AREA	102,960	72,695	128,602	26,708	1,814	-	-	-	1,814
9600-00	SOUTH CENTRAL TECHNICAL SERVICE AREA	213,841	206,900	366,022	76,015	5,163	-	-	59,400	64,563
9604-00	COOK COUNTY/GRAND MARAIS JOINT EDA	198,001	89,470	158,280	32,872	2,233	-	-	-	2,233
9605-00	RAINBOW RIDER TRANSIT BOARD	2,090,889	1,543,361	2,730,330	567,034	38,512	-	-	71,280	109,793
9606-00	NORTH CENTRAL MINNESOTA SWCD JPB	166,321	27,959	49,462	10,272	698	-	-	-	698
9608-00	PACT 4 FAMILIES COLLABORATIVE	1,718,647	1,112,786	1,968,607	408,840	27,768	-	-	-	27,768
9609-00	EFSD JOINT RECREATION BOARD	47,520	-	-	-	-	-	-	-	-
9610-00	BRAHAM-MILACA JOINT POWERS BD	15,840	-	-	-	-	-	-	-	-
9611-00	RICE-STEELE CONSOLIDATED DISPATCH	1,615,687	1,157,521	2,047,747	425,276	28,884	-	-	17,820	46,704
9613-00	MAHNOMEN HEALTH CENTER JPB	4,237,218	3,248,887	5,747,542	1,193,648	81,071	-	-	273,241	354,312
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	47,520	33,551	59,355	12,327	837	-	-	-	837
9615-00	CENTRAL COMMUNITY TRANSIT	1,734,487	1,302,910	2,304,952	478,692	32,512	-	-	83,160	115,672
9630-00	SOUTH COUNTRY HEALTH ALLIANCE	6,391,467	4,630,083	8,190,989	1,701,103	115,537	-	-	124,741	240,277

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9518-00	SEIU LOCAL 284	\$ -	\$ 10,190	\$ 32,186	\$ -	\$ 42,376	\$ 3,093	\$ 19,800	\$ 22,893
9519-00	STEVENS COUNTY SWCD	-	24,747	78,167	29,700	132,614	7,511	(9,900)	(2,389)
9520-00	TOWNSHIP OF AMOR	-	-	-	-	-	-	-	-
9524-00	SUNNYSIDE NURSING HOME	-	86,371	272,819	-	359,189	26,216	3,960	30,176
9525-00	SWIFT COUNTY SWCD	-	10,190	32,186	-	42,376	3,093	-	3,093
9528-00	TOWNSHIP MAINTENANCE ASSOCIATION	-	7,764	24,523	-	32,287	2,356	3,960	6,316
9530-00	TRAVERSE DES SIOUX LIBRARY COOPERATIVE	-	31,540	99,625	-	131,165	9,573	-	9,573
9532-00	TRAVERSE COUNTY SWCD	-	20,380	64,373	-	84,753	6,186	11,880	18,066
9535-00	CENTRAL MN POWER AGENCY & SERVICES	-	98,501	311,136	-	409,637	29,898	17,820	47,718
9539-00	TWO RIVERS WD	-	8,734	27,588	-	36,323	2,651	-	2,651
9541-00	VADNAIS LAKE AREA	-	24,261	76,634	-	100,896	7,364	1,980	9,344
9542-00	UPPER MINNESOTA RIVER WD	-	4,367	13,794	-	18,161	1,326	-	1,326
9544-00	UPPER MINNESOTA VALLEY REG DEVEL COMM	-	44,641	141,007	-	185,648	13,550	9,900	23,450
9547-00	VIKING LIBRARY SYSTEM	-	33,481	105,756	59,400	198,637	10,162	(19,800)	(9,638)
9549-00	LAKES COUNTRY SERVICE COOPERATIVE	-	172,741	545,637	-	718,378	52,431	37,620	90,051
9555-00	WASHINGTON SWCD	-	86,371	272,819	-	359,189	26,216	13,860	40,076
9556-00	WABASHA COUNTY SWCD	-	14,072	44,448	5,940	64,460	4,271	(1,980)	2,291
9561-00	RED RIVER VALLEY CONSERVATION SRVC AREA	-	8,734	27,588	11,880	48,203	2,651	(3,960)	(1,309)
9563-00	WEST OTTERTAIL COUNTY SWCD	-	22,320	70,504	-	92,824	6,775	5,940	12,715
9565-00	TOWNSHIP OF MANYASKA	-	485	1,533	-	2,018	147	-	147
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	-	8,249	26,056	-	34,305	2,504	1,980	4,484
9570-00	WESTERN AREA CITY & COUNTY COOPERATIVE	-	485	1,533	17,820	19,838	147	(5,940)	(5,793)
9572-00	WESTERN LAKE SUPERIOR SANITARY DISTRICT	-	520,650	1,644,575	-	2,165,225	158,030	29,700	187,730
9573-00	WEST POLK COUNTY SWCD	-	9,705	30,654	-	40,358	2,946	-	2,946
9574-01	WILKIN COUNTY SWCD	-	21,350	67,438	11,880	100,668	6,480	(3,960)	2,520
9576-00	WINDOM AREA HEALTH	-	539,088	1,702,817	124,741	2,366,646	163,627	(41,580)	122,047
9577-00	WINONA COUNTY SWCD	-	12,131	38,317	-	50,448	3,682	5,940	9,622
9578-00	FRESHWATER EDUC DIST -6004	-	113,543	358,649	-	472,193	34,463	25,740	60,203
9579-00	WORTHINGTON CABLE 3 JOINT POWERS BOARD	-	-	-	53,460	53,460	-	(17,820)	(17,820)
9584-00	WRIGHT TECHNICAL CENTER ISD-966	-	21,835	68,971	5,940	96,746	6,628	(1,980)	4,648
9585-00	YELLOW MEDICINE COUNTY SWCD	-	16,498	52,111	-	68,609	5,007	-	5,007
9586-00	YELLOW MEDICINE RIVER WD	-	8,249	26,056	-	34,305	2,504	1,980	4,484
9595-00	REDWOOD-COTTONWOOD RIVERS CONTROL AREA	-	6,308	19,925	-	26,233	1,915	-	1,915
9600-00	SOUTH CENTRAL TECHNICAL SERVICE AREA	-	17,953	56,709	-	74,663	5,449	19,800	25,249
9604-00	COOK COUNTY/GRAND MARAIS JOINT EDA	-	7,764	24,523	53,460	85,747	2,356	(17,820)	(15,464)
9605-00	RAINBOW RIDER TRANSIT BOARD	-	133,923	423,022	-	556,945	40,649	23,760	64,409
9606-00	NORTH CENTRAL MINNESOTA SWCD JPB	-	2,426	7,663	95,040	105,130	736	(31,680)	(30,944)
9608-00	PACT 4 FAMILIES COLLABORATIVE	-	96,560	305,005	106,920	508,486	29,309	(35,640)	(6,332)
9609-00	EFSD JOINT RECREATION BOARD	-	-	-	35,640	35,640	-	(11,880)	(11,880)
9610-00	BRAHAM-MILACA JOINT POWERS BD	-	-	-	11,880	11,880	-	(3,960)	(3,960)
9611-00	RICE-STEEL CONSOLIDATED DISPATCH	-	100,442	317,267	-	417,709	30,487	5,940	36,427
9613-00	MAHNOMEN HEALTH CENTER JPB	-	281,917	890,492	-	1,172,410	85,569	91,080	176,649
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	-	2,911	9,196	-	12,108	884	-	884
9615-00	CENTRAL COMMUNITY TRANSIT	-	113,058	357,117	-	470,175	34,316	27,720	62,036
9630-00	SOUTH COUNTRY HEALTH ALLIANCE	-	401,769	1,269,066	-	1,670,835	121,947	41,580	163,527

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 6.50% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7% (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
9633-00	TOWNSHIP OF AURDAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9635-00	TOWNSHIP OF AUSTIN	7,920	5,592	9,892	2,054	140	-	-	-	140
9652-00	TOWNSHIP OF BAYTOWN	55,440	44,735	79,140	16,436	1,116	-	-	5,940	7,056
9660-00	TOWNSHIP OF BECKER - SHERBURNE COUNTY	79,200	61,511	108,817	22,599	1,535	-	-	5,940	7,475
9663-00	NEW DISCOVERIES MONTESSORI ACADEMY	1,037,524	749,313	1,325,595	275,299	18,698	-	-	17,820	36,518
9678-00	NEW CENTURY CHARTER SCHOOL	308,881	234,859	415,485	86,288	5,861	-	-	17,820	23,681
9679-00	PARTNERSHIP ACADEMY	1,481,046	1,123,969	1,988,392	412,949	28,047	-	-	83,160	111,207
9689-00	TOWNSHIP OF BIRCHDALE	7,920	5,592	9,892	2,054	140	-	-	-	140
9698-00	TOWNSHIP OF MEDO	7,920	5,592	9,892	2,054	140	-	-	-	140
9701-00	TOWNSHIP OF MERIDEN	7,920	16,776	29,677	6,163	419	-	-	11,880	12,299
9724-00	PRAIRIE CREEK COMMUNITY SCHOOL	293,041	223,676	395,700	82,179	5,581	-	-	17,820	23,402
9729-00	TOWNSHIP OF BRIDGEWATER	79,200	67,103	118,710	24,654	1,674	-	-	11,880	13,554
9743-00	TOWNSHIP OF BRUCE	15,840	11,184	19,785	4,109	279	-	-	-	279
9778-00	TOWNSHIP OF BURLINGTON	15,840	5,592	9,892	2,054	140	-	-	-	140
9780-00	TOWNSHIP OF BUSE	-	-	-	-	-	-	-	-	-
9790-00	TOWNSHIP OF NEW HARTFORD	15,840	16,776	29,677	6,163	419	-	-	5,940	6,359
9808-00	TOWNSHIP OF NORMAN PINE COUNTY	23,760	22,368	39,570	8,218	558	-	-	5,940	6,498
9809-00	TOWNSHIP OF NORTH BRANCH	15,840	22,368	39,570	8,218	558	-	-	11,880	12,438
9833-00	TOWNSHIP OF CARLSTON	-	27,959	49,462	10,272	698	-	-	29,700	30,398
9872-00	TOWNSHIP OF OAKPORT	7,920	5,592	9,892	2,054	140	-	-	-	140
9883-00	TOWNSHIP OF OLNEY	-	-	-	-	-	-	-	-	-
9909-00	TOWNSHIP OF PALMER	47,520	27,959	49,462	10,272	698	-	-	-	698
9915-00	TOWNSHIP OF PARKER-MORRISON COUNTY	7,920	-	-	-	-	-	-	-	-
9922-00	TOWNSHIP OF PERCH LAKE	7,920	5,592	9,892	2,054	140	-	-	-	140
9929-00	TOWNSHIP OF DANE PRAIRIE	39,600	-	-	-	-	-	-	-	-
9933-00	TOWNSHIP OF PERRY LAKE	15,840	5,592	9,892	2,054	140	-	-	-	140
9949-00	TOWNSHIP OF PLEASANT HILL	7,920	5,592	9,892	2,054	140	-	-	-	140
9950-00	STATE OF MINNESOTA	225,578,380	150,013,579	265,386,071	55,115,320	3,743,359	-	-	-	3,743,359
9999-99	NO EMPLOYER LISTED	7,919	(16,776)	(29,677)	(6,163)	(419)	-	-	-	(419)
TOTAL		\$ 7,920,033,000	\$ 5,591,888,000	\$ 9,892,499,000	\$ 2,054,472,000	\$ 139,537,000	\$ -	\$ -	\$ 120,291,441	\$ 259,828,441

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Three Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
9633-00	TOWNSHIP OF AURDAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9635-00	TOWNSHIP OF AUSTIN	-	485	1,533	-	2,018	147	-	147
9652-00	TOWNSHIP OF BAYTOWN	-	3,882	12,262	-	16,143	1,178	1,980	3,158
9660-00	TOWNSHIP OF BECKER - SHERBURNE COUNTY	-	5,338	16,860	-	22,197	1,620	1,980	3,600
9663-00	NEW DISCOVERIES MONTESSORI ACADEMY	-	65,021	205,380	-	270,401	19,735	5,940	25,675
9678-00	NEW CENTURY CHARTER SCHOOL	-	20,380	64,373	-	84,753	6,186	5,940	12,126
9679-00	PARTNERSHIP ACADEMY	-	97,531	308,070	-	405,601	29,603	27,720	57,323
9689-00	TOWNSHIP OF BIRCHDALE	-	485	1,533	-	2,018	147	-	147
9698-00	TOWNSHIP OF MEDO	-	485	1,533	-	2,018	147	-	147
9701-00	TOWNSHIP OF MERIDEN	-	1,456	4,598	-	6,054	442	3,960	4,402
9724-00	PRAIRIE CREEK COMMUNITY SCHOOL	-	19,409	61,308	-	80,717	5,891	5,940	11,831
9729-00	TOWNSHIP OF BRIDGEWATER	-	5,823	18,392	-	24,215	1,767	3,960	5,727
9743-00	TOWNSHIP OF BRUCE	-	970	3,065	-	4,036	295	-	295
9778-00	TOWNSHIP OF BURLINGTON	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
9780-00	TOWNSHIP OF BUSE	-	-	-	-	-	-	-	-
9790-00	TOWNSHIP OF NEW HARTFORD	-	1,456	4,598	-	6,054	442	1,980	2,422
9808-00	TOWNSHIP OF NORMAN PINE COUNTY	-	1,941	6,131	-	8,072	589	1,980	2,569
9809-00	TOWNSHIP OF NORTH BRANCH	-	1,941	6,131	-	8,072	589	3,960	4,549
9833-00	TOWNSHIP OF CARLSTON	-	2,426	7,663	-	10,090	736	9,900	10,636
9872-00	TOWNSHIP OF OAKPORT	-	485	1,533	-	2,018	147	-	147
9883-00	TOWNSHIP OF OLNEY	-	-	-	-	-	-	-	-
9909-00	TOWNSHIP OF PALMER	-	2,426	7,663	5,940	16,030	736	(1,980)	(1,244)
9915-00	TOWNSHIP OF PARKER-MORRISON COUNTY	-	-	-	5,940	5,940	-	(1,980)	(1,980)
9922-00	TOWNSHIP OF PERCH LAKE	-	485	1,533	-	2,018	147	-	147
9929-00	TOWNSHIP OF DANE PRAIRIE	-	-	-	29,700	29,700	-	(9,900)	(9,900)
9933-00	TOWNSHIP OF PERRY LAKE	-	485	1,533	5,940	7,958	147	(1,980)	(1,833)
9949-00	TOWNSHIP OF PLEASANT HILL	-	485	1,533	-	2,018	147	-	147
9950-00	STATE OF MINNESOTA	-	13,017,212	41,117,448	9,830,741	63,965,400	3,951,054	(3,276,914)	674,140
9999-99	NO EMPLOYER LISTED	-	(1,456)	(4,598)	23,760	17,706	(442)	(7,920)	(8,362)
TOTAL		\$ -	\$ 485,228,000	\$ 1,532,689,000	\$ 120,291,441	\$ 2,138,208,441	\$ 147,279,000	\$ -	\$ 147,279,000

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	AITKIN COUNTY	\$ 265,803	0.1144%
0006-00	ANOKA COUNTY	2,657,857	1.1435%
0008-01	BECKER COUNTY	376,811	0.1621%
0010-00	BELTRAMI COUNTY	573,273	0.2466%
0012-00	BENTON COUNTY REVENUE	394,550	0.1697%
0014-00	BIG STONE COUNTY	101,377	0.0436%
0016-00	BLUE EARTH COUNTY	533,583	0.2296%
0018-00	BROWN COUNTY	180,078	0.0775%
0020-00	CARLTON COUNTY	438,668	0.1887%
0022-00	CARVER COUNTY	1,415,218	0.6089%
0024-00	CASS COUNTY	732,379	0.3151%
0026-00	CHIPPEWA COUNTY	170,159	0.0732%
0030-00	CHISAGO COUNTY	790,941	0.3403%
0032-00	CLAY COUNTY	560,458	0.2411%
0034-00	CLEARWATER COUNTY	130,095	0.0560%
0038-00	COOK COUNTY	228,469	0.0983%
0040-00	COTTONWOOD COUNTY	143,496	0.0617%
0042-01	CROW WING COUNTY	655,199	0.2819%
0046-00	DAKOTA COUNTY	1,420,997	0.6114%
0048-00	DODGE COUNTY	373,277	0.1606%
0050-00	DOUGLAS COUNTY	585,366	0.2518%
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	219,955	0.0946%
0054-00	FILLMORE COUNTY	326,270	0.1404%
0056-01	FREEBORN COUNTY	345,185	0.1485%
0058-00	GOODHUE COUNTY	714,566	0.3074%
0060-00	GRANT COUNTY	136,975	0.0589%
0138-00	HOUSTON COUNTY	222,319	0.0956%
0140-00	HUBBARD COUNTY	359,196	0.1545%
0142-00	ISANTI COUNTY	375,003	0.1613%
0144-00	ITASCA COUNTY	619,960	0.2667%
0148-00	JACKSON COUNTY	222,143	0.0956%
0150-00	KANABEC COUNTY REVENUE	344,274	0.1481%
0152-00	KANDIYOHI COUNTY	493,715	0.2124%
0156-00	KITSON COUNTY	103,959	0.0447%
0158-00	KOOCHICHING COUNTY	203,101	0.0874%
0160-00	LAC QUI PARLE COUNTY AUDITOR	115,120	0.0495%
0162-00	LAKE COUNTY	229,223	0.0986%
0164-01	LAKE OF THE WOODS COUNTY	123,734	0.0532%
0166-00	LE SUEUR COUNTY	402,688	0.1732%
0168-00	LINCOLN COUNTY	97,981	0.0422%
0172-00	LYON COUNTY	243,310	0.1047%
0176-00	MAHNOMEN COUNTY	164,497	0.0708%
0178-00	MARSHALL COUNTY	220,432	0.0948%
0180-00	MARTIN COUNTY	223,195	0.0960%
0181-00	MC LEOD COUNTY	399,047	0.1717%
0182-00	MEEKER COUNTY	311,288	0.1339%
0186-00	MILLE LACS COUNTY	501,984	0.2160%
0188-00	MORRISON COUNTY	344,985	0.1484%
0190-01	MOWER COUNTY	405,396	0.1744%
0192-00	MURRAY COUNTY	169,659	0.0730%
0194-00	NICOLLET COUNTY	266,286	0.1146%
0196-00	NOBLES COUNTY	200,450	0.0862%
0198-00	NORMAN COUNTY	82,779	0.0356%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0202-00	OLMSTED COUNTY	\$ 1,383,877	0.5954%
0206-00	OTTER TAIL COUNTY	644,310	0.2772%
0208-00	PENNINGTON COUNTY REVENUE	158,767	0.0683%
0212-00	PINE COUNTY	577,006	0.2482%
0214-00	PIPESTONE COUNTY	198,501	0.0854%
0216-00	POLK COUNTY	402,257	0.1731%
0218-00	POPE COUNTY	170,580	0.0734%
0230-01	RAMSEY COUNTY	4,036,721	1.7367%
0290-00	RED LAKE COUNTY	129,071	0.0555%
0292-00	REDWOOD COUNTY	195,058	0.0839%
0296-00	RENVILLE COUNTY	242,406	0.1043%
0298-00	RICE COUNTY	633,305	0.2725%
0302-00	ROCK COUNTY	194,674	0.0838%
0304-00	ROSEAU COUNTY	205,298	0.0883%
0308-00	ST LOUIS COUNTY	1,807,840	0.7778%
0318-00	SCOTT COUNTY	893,888	0.3846%
0320-01	SHERBURNE COUNTY	1,338,365	0.5758%
0322-00	SIBLEY COUNTY	222,504	0.0957%
0324-00	STEARNS COUNTY	1,260,950	0.5425%
0326-00	STEELE COUNTY	340,749	0.1466%
0328-00	STEVENS COUNTY	176,186	0.0758%
0332-00	SWIFT COUNTY	163,063	0.0702%
0334-00	TODD COUNTY	277,515	0.1194%
0336-00	TRAVERSE COUNTY	77,728	0.0334%
0338-00	WABASHA COUNTY	266,982	0.1149%
0340-00	WADENA COUNTY	174,735	0.0752%
0342-00	WASECA COUNTY	183,253	0.0788%
0344-00	WASHINGTON COUNTY	2,301,566	0.9902%
0346-00	WATONWAN COUNTY	130,673	0.0562%
0348-00	WILKIN COUNTY	97,032	0.0417%
0350-03	WINONA COUNTY	332,847	0.1432%
0352-01	WRIGHT COUNTY	2,688,617	1.1567%
0354-00	YELLOW MEDICINE COUNTY	158,620	0.0682%
0400-00	HENNEPIN COUNTY	6,313,117	2.7161%
0746-00	LAKE JOHANNA FIRE DEPARTMENT	85,329	0.0367%
0748-00	MILLE LACS TRIBAL POLICE	323,713	0.1393%
0758-00	LEECH LAKE BAND OF OJIBWE	270,311	0.1163%
0759-00	LAKES AREA POLICE	221,089	0.0951%
0766-00	LOWER SIOUX COMMUNITY POLICE DEPARTMENT	43,974	0.0189%
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	16,204	0.0070%
0780-00	PRAIRIE ISLAND INDIAN COMMUNITY	149,956	0.0645%
0809-00	HENNEPIN HEALTHCARE SYSTEM	2,992,996	1.2877%
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	16,772	0.0072%
0817-00	SOUTH METRO FIRE DISTRICT	815,494	0.3508%
0826-00	UPPER SIOUX COMMUNITY	67,976	0.0292%
0840-00	ISANTI AREA JOINT FIRE DISTRICT	27,435	0.0118%
0841-00	CLOQUET AREA FIRE DISTRICT	461,916	0.1987%
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	69,203	0.0298%
0896-00	NORTHFIELD AREA FIRE AND RESCUE	9,504	0.0041%
0897-00	EAST RANGE PUBLIC SAFETY BOARD	113,632	0.0489%
0944-00	BELGRADE BROOTEN POLICE BOARD	40,398	0.0174%
3001-00	CITY OF FISHER	3,598	0.0015%
3008-00	CITY OF ADA	43,664	0.0188%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3013-00	CITY OF ADRIAN	\$ 26,243	0.0113%
3020-00	CITY OF LOWRY	475	0.0002%
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	10,849	0.0047%
3032-00	CITY OF AITKIN	87,255	0.0375%
3042-00	CITY OF AKELEY	8,273	0.0036%
3056-01	CITY OF ALBANY	60,286	0.0259%
3058-00	CITY OF ALBERT LEA	711,663	0.3062%
3066-00	CITY OF ALBERTVILLE	25,585	0.0110%
3084-00	CITY OF ALEXANDRIA	420,103	0.1807%
3120-00	CITY OF ANDOVER	57,164	0.0246%
3136-01	CITY OF ANNANDALE	72,594	0.0312%
3138-00	CITY OF ANOKA	597,668	0.2571%
3148-00	CITY OF APPLETON	42,303	0.0182%
3149-00	CITY OF APPLE VALLEY	1,135,508	0.4885%
3168-00	CITY OF ARLINGTON	30,701	0.0132%
3204-00	CITY OF ATWATER	7,279	0.0031%
3208-00	CITY OF AUDUBON	7,799	0.0034%
3222-00	CITY OF AUSTIN	761,141	0.3275%
3232-00	CITY OF AVON	45,597	0.0196%
3234-00	CITY OF BABBITT	69,748	0.0300%
3242-00	CITY OF BAGLEY	27,161	0.0117%
3266-00	CITY OF BARNESVILLE	63,998	0.0275%
3298-00	CITY OF BATTLE LAKE	34,184	0.0147%
3306-01	CITY OF BAXTER	232,604	0.1001%
3310-00	CITY OF BAYPORT	122,876	0.0529%
3348-00	CITY OF BECKER	118,077	0.0508%
3362-00	CITY OF BELGRADE	15,598	0.0067%
3366-00	CITY OF BELLE PLAINE	191,116	0.0822%
3386-00	CITY OF BEMIDJI	632,052	0.2719%
3396-00	CITY OF BENSON	97,529	0.0420%
3426-00	CITY OF BIG LAKE	218,383	0.0940%
3472-00	CITY OF BLACKDUCK	9,206	0.0040%
3476-00	CITY OF BLAINE	1,699,798	0.7313%
3494-00	CITY OF BLOOMING PRAIRIE	49,355	0.0212%
3498-00	CITY OF BLOOMINGTON	3,215,996	1.3836%
3502-00	CITY OF BLUE EARTH	74,242	0.0319%
3530-00	CITY OF BOVEY	22,363	0.0096%
3552-00	CITY OF BRAHAM	64,888	0.0279%
3554-00	CITY OF BRAINERD	446,551	0.1921%
3572-00	CITY OF BRECKENRIDGE	90,984	0.0391%
3575-00	CITY OF BREEZY POINT	87,364	0.0376%
3576-00	TOWNSHIP OF BREITUNG	14,727	0.0063%
3602-00	CITY OF BROOKLYN CENTER	802,553	0.3453%
3604-00	CITY OF BROOKLYN PARK	2,964,165	1.2753%
3622-00	CITY OF BROWNSDALE	10,344	0.0045%
3628-00	CITY OF BROWNTON	13,589	0.0058%
3646-00	CITY OF BUFFALO	293,584	0.1263%
3648-00	CITY OF BUFFALO LAKE	26,689	0.0115%
3678-00	CITY OF BURNSVILLE	2,680,037	1.1530%
3708-00	CITY OF CALEDONIA	78,097	0.0336%
3712-00	CITY OF CALLAWAY	10,546	0.0045%
3720-00	CITY OF CAMBRIDGE	278,638	0.1199%
3736-00	CITY OF CANBY	19,754	0.0085%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
3746-00	CITY OF CANNON FALLS	\$ 105,775	0.0455%
3824-00	CITY OF CHAMPLIN	482,587	0.2076%
3832-00	CITY OF CHANHASSEN	117,501	0.0506%
3836-00	CITY OF CHASKA	744,298	0.3202%
3840-00	CITY OF CHATFIELD	69,865	0.0301%
3866-00	CITY OF CHISHOLM	172,313	0.0741%
3898-00	CITY OF CLEARBROOK	10,729	0.0046%
3908-00	CITY OF CLEVELAND	17,877	0.0077%
3913-00	CITY OF CLIMAX	2,405	0.0010%
3932-00	CITY OF CLOQUET	349,545	0.1504%
3958-00	CITY OF COLD SPRING	135,432	0.0583%
3960-01	CITY OF COLERAINE	30,785	0.0132%
3974-00	CITY OF COLUMBIA HEIGHTS	734,941	0.3162%
3982-00	CITY OF COMFREY	9,924	0.0043%
4008-00	CITY OF COON RAPIDS	2,043,102	0.8790%
4014-00	CITY OF CORCORAN	217,081	0.0934%
4038-00	CITY OF COTTAGE GROVE	1,180,814	0.5080%
4064-00	CITY OF CROOKSTON	317,525	0.1366%
4070-00	CITY OF CROSBY	100,016	0.0430%
4072-00	CITY OF CROSSLAKE	75,238	0.0324%
4082-00	CITY OF CRYSTAL	597,485	0.2571%
4093-00	CITY OF CYRUS	1,632	0.0007%
4122-00	CITY OF DANUBE	12,531	0.0054%
4146-00	CITY OF DAWSON	38,842	0.0167%
4150-00	CITY OF DAYTON	195,339	0.0840%
4158-00	CITY OF DEEPHAVEN	123,903	0.0533%
4170-00	CITY OF DEER RIVER	59,150	0.0254%
4182-00	CITY OF DEERWOOD	29,428	0.0127%
4226-00	CITY OF DETROIT LAKES	257,802	0.1109%
4240-00	CITY OF DILWORTH	92,214	0.0397%
4300-01	CITY OF DULUTH	4,825,023	2.0759%
4336-00	CITY OF DUNDAS	28,232	0.0121%
4346-00	CITY OF EAGAN	2,323,894	0.9998%
4356-00	CITY OF EAGLE LAKE	40,343	0.0174%
4362-00	CITY OF EAST BETHEL	24,855	0.0107%
4366-00	CITY OF EAST GRAND FORKS	483,712	0.2081%
4404-00	CITY OF EDEN PRAIRIE	1,673,506	0.7200%
4406-00	CITY OF EDEN VALLEY	15,490	0.0067%
4410-00	CITY OF EDINA	2,045,978	0.8802%
4452-00	CITY OF ELK RIVER	739,241	0.3180%
4454-00	CITY OF ELKO NEW MARKET	98,170	0.0422%
4486-00	CITY OF ELMORE	784	0.0003%
4492-00	CITY OF ELY	95,604	0.0411%
4505-00	CITY OF EMILY	9,895	0.0043%
4546-00	CITY OF EVELETH	148,224	0.0638%
4572-00	CITY OF FAIRFAX	36,281	0.0156%
4578-00	CITY OF FAIRMONT	287,331	0.1236%
4600-00	CITY OF FARIBAUT	784,977	0.3377%
4610-00	CITY OF FARMINGTON	570,896	0.2456%
4632-00	CITY OF FERGUS FALLS	440,404	0.1895%
4670-00	CITY OF FLOODWOOD	23,703	0.0102%
4686-00	CITY OF FOLEY	61,238	0.0263%
4700-00	CITY OF FOREST LAKE	537,175	0.2311%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
4718-00	CITY OF FOSSTON	\$ 48,407	0.0208%
4756-00	CITY OF FRAZEE	28,190	0.0121%
4780-00	CITY OF FRIDLEY	925,773	0.3983%
4788-00	CITY OF FULDA	28,695	0.0123%
4816-00	CITY OF GAYLORD	50,647	0.0218%
4842-00	CITY OF GIBBON	23,641	0.0102%
4844-00	CITY OF GILBERT	99,282	0.0427%
4860-00	CITY OF GLENCOE	130,982	0.0564%
4870-00	CITY OF GLENWOOD	63,904	0.0275%
4876-00	CITY OF GLYNDON	48,658	0.0209%
4884-00	CITY OF GOLDEN VALLEY	507,840	0.2185%
4896-00	CITY OF GOODHUE	28,385	0.0122%
4904-00	CITY OF GOODVIEW	87,714	0.0377%
4940-00	CITY OF GRAND MEADOW	24,160	0.0104%
4952-00	CITY OF GRAND RAPIDS	326,546	0.1405%
4960-00	CITY OF GRANITE FALLS	77,555	0.0334%
5062-00	CITY OF HALLOCK	11,691	0.0050%
5072-00	CITY OF HAM LAKE	18,921	0.0081%
5142-00	CITY OF HASTINGS	940,891	0.4048%
5160-00	CITY OF HAWLEY	62,638	0.0269%
5188-00	CITY OF HECTOR	35,468	0.0153%
5208-00	CITY OF HENDERSON	15,889	0.0068%
5224-00	CITY OF HENNING	15,009	0.0065%
5234-00	CITY OF HERMANTOWN	290,437	0.1250%
5240-00	CITY OF HERON LAKE	9,631	0.0041%
5246-00	CITY OF HIBBING	783,722	0.3372%
5266-00	CITY OF HILL CITY	19,558	0.0084%
5304-00	CITY OF HOKAH	13,545	0.0058%
5354-00	CITY OF HOPKINS	650,446	0.2798%
5362-00	CITY OF HOUSTON	20,422	0.0088%
5366-00	CITY OF HOWARD LAKE	58,209	0.0250%
5392-00	CITY OF HUTCHINSON	386,579	0.1663%
5416-00	CITY OF INTERNATIONAL FALLS	293,087	0.1261%
5420-00	CITY OF INVER GROVE HEIGHTS	1,214,274	0.5224%
5442-00	CITY OF ISANTI	157,345	0.0677%
5452-00	CITY OF ISLE	48,226	0.0207%
5458-00	CITY OF IVANHOE	9,829	0.0042%
5470-00	CITY OF JANESVILLE	56,115	0.0241%
5500-00	CITY OF JORDAN	174,642	0.0751%
5528-00	CITY OF KASSON	138,136	0.0594%
5534-00	CITY OF KEEWATIN	39,871	0.0172%
5556-00	CITY OF KENYON	43,988	0.0189%
5626-00	CITY OF LA CRESCENT	109,870	0.0473%
5654-00	CITY OF LAKE CITY	151,586	0.0652%
5656-00	CITY OF LAKE CRYSTAL	30,814	0.0133%
5662-00	CITY OF LAKE ELMO	56,780	0.0244%
5702-00	CITY OF LAKE PARK	23,063	0.0099%
5712-00	CITY OF LAKE SHORE	30,646	0.0132%
5724-00	CITY OF LAKEFIELD	33,079	0.0142%
5742-00	CITY OF LAKEVILLE	1,413,136	0.6080%
5752-00	CITY OF LAMBERTON	9,155	0.0039%
5794-00	CITY OF LE CENTER	48,564	0.0209%
5804-00	CITY OF LE SUEUR	130,523	0.0562%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
5856-01	CITY OF LESTER PRAIRIE	\$ 46,913	0.0202%
5862-00	CITY OF LEWISTON	36,018	0.0155%
5906-00	CITY OF LINO LAKES	535,294	0.2303%
5918-00	CITY OF LITCHFIELD	151,138	0.0650%
5926-00	CITY OF LITTLE FALLS	259,181	0.1115%
5960-00	CITY OF LONG LAKE	14,600	0.0063%
5964-00	CITY OF LONG PRAIRIE	82,390	0.0354%
5968-00	CITY OF LONSDALE	94,469	0.0406%
6010-00	CITY OF LYLE	6,970	0.0030%
6034-00	CITY OF MADELIA	52,917	0.0228%
6040-00	CITY OF MADISON LAKE	27,833	0.0120%
6048-00	CITY OF MAHTOMEDI	88,740	0.0382%
6078-00	CITY OF MANKATO	1,312,695	0.5648%
6100-00	CITY OF MAPLE GROVE	1,591,034	0.6845%
6114-02	CITY OF MAPLETON	46,652	0.0201%
6120-00	CITY OF MAPLEWOOD	1,624,072	0.6987%
6140-00	CITY OF MARSHALL	357,596	0.1538%
6224-00	CITY OF MEDINA	182,828	0.0787%
6232-00	CITY OF MELROSE	76,195	0.0328%
6238-02	CITY OF MENAUGA	29,306	0.0126%
6244-00	CITY OF MENDOTA HEIGHTS	364,462	0.1568%
6272-00	CITY OF MILACA	86,845	0.0374%
6296-00	CITY OF MINNEAPOLIS	31,258,050	13.4481%
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	669,789	0.2882%
6310-00	CITY OF MINNEOTA	14,355	0.0062%
6318-00	CITY OF MINNESOTA LAKE	11,087	0.0048%
6320-00	CITY OF MINNETONKA	1,632,098	0.7022%
6324-00	CITY OF MINNETRISTA	229,335	0.0987%
6352-00	CITY OF MONTEVIDEO	150,534	0.0648%
6354-00	CITY OF MONTGOMERY	105,944	0.0456%
6368-00	CITY OF MOORHEAD	1,506,828	0.6483%
6382-00	CITY OF MOOSE LAKE	53,939	0.0232%
6398-00	CITY OF MORGAN	15,521	0.0067%
6406-00	CITY OF MORRIS	14,194	0.0061%
6424-00	CITY OF MOTLEY	20,143	0.0087%
6430-00	CITY OF MOUND	21,990	0.0095%
6434-00	CITY OF MOUNDS VIEW	373,369	0.1606%
6440-00	CITY OF MOUNTAIN LAKE	46,563	0.0200%
6472-02	CITY OF NASHWAUK	53,136	0.0229%
6506-00	CITY OF NEW BRIGHTON	587,803	0.2529%
6518-00	CITY OF NEW HOPE	590,487	0.2540%
6534-01	CITY OF NEW PRAGUE	180,695	0.0777%
6540-00	CITY OF NEW RICHLAND	16,920	0.0073%
6542-00	CITY OF SCANDIA	9,090	0.0039%
6550-00	CITY OF NEW ULM	426,441	0.1835%
6552-00	CITY OF NEW YORK MILLS	35,307	0.0152%
6582-00	CITY OF NISSWA	79,073	0.0340%
6616-02	CITY OF NORTH BRANCH	247,682	0.1066%
6624-00	CITY OF NORTH MANKATO	275,137	0.1184%
6634-00	CITY OF NORTH ST PAUL	380,473	0.1637%
6638-00	CITY OF NORTHFIELD	494,600	0.2128%
6674-00	CITY OF OAK PARK HEIGHTS	198,030	0.0852%
6680-00	CITY OF OAKDALE	1,078,246	0.4639%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
6710-00	CITY OF OLIVIA	\$ 66,693	0.0287%
6718-00	CITY OF ONAMIA	17,219	0.0074%
6732-00	CITY OF ORONO	510,422	0.2196%
6742-00	CITY OF ORTONVILLE	3,452	0.0015%
6752-00	CITY OF OSAKIS	39,247	0.0169%
6766-00	CITY OF OSSEO	107,163	0.0461%
6786-00	CITY OF OWATONNA	739,330	0.3181%
6810-00	CITY OF PARK RAPIDS	148,401	0.0638%
6820-01	CITY OF PARKERS PRAIRIE	26,798	0.0115%
6834-00	CITY OF PAYNESVILLE	58,061	0.0250%
6850-00	CITY OF PELICAN RAPIDS	45,199	0.0194%
6862-00	CITY OF PEQUOT LAKES	68,392	0.0294%
6870-00	CITY OF PERHAM	96,973	0.0417%
6888-00	CITY OF PIERZ	21,062	0.0091%
6890-00	CITY OF PILLAGER	11,710	0.0050%
6924-00	CITY OF PINE RIVER	20,354	0.0088%
6930-00	CITY OF PLAINVIEW	103,714	0.0446%
6956-00	CITY OF PLYMOUTH	2,019,997	0.8691%
7010-02	CITY OF PRESTON	41,722	0.0180%
7016-00	CITY OF PRINCETON	170,492	0.0734%
7022-00	CITY OF PRIOR LAKE	698,071	0.3003%
7026-00	CITY OF PROCTOR	108,130	0.0465%
7048-00	CITY OF RAMSEY	559,445	0.2407%
7078-00	CITY OF RED WING	946,924	0.4074%
7084-00	CITY OF REDWOOD FALLS	190,665	0.0820%
7104-00	CITY OF RENVILLE	35,098	0.0151%
7110-00	CITY OF RICE	26,971	0.0116%
7132-00	CITY OF RICHFIELD	1,415,124	0.6088%
7160-00	CITY OF ROBBINSDALE	385,613	0.1659%
7164-00	CITY OF ROCHESTER	4,714,861	2.0285%
7206-00	CITY OF ROGERS	433,590	0.1865%
7238-00	CITY OF ROSEAU	86,671	0.0373%
7250-00	CITY OF ROSEMOUNT	577,753	0.2486%
7258-00	CITY OF ROSEVILLE	1,435,604	0.6176%
7286-00	CITY OF ROYALTON	22,546	0.0097%
7294-00	CITY OF RUSHFORD	46,590	0.0200%
7318-00	CITY OF ST ANTHONY	531,920	0.2288%
7324-00	CITY OF ST CHARLES	92,345	0.0397%
7330-00	CITY OF ST CLOUD	3,172,897	1.3651%
7334-00	CITY OF ST FRANCIS	214,401	0.0922%
7340-00	CITY OF ST JAMES	109,177	0.0470%
7350-00	CITY OF ST JOSEPH	156,385	0.0673%
7356-00	CITY OF ST LOUIS PARK	1,810,231	0.7788%
7370-00	CITY OF ST PAUL	21,550,678	9.2717%
7474-00	CITY OF ST PAUL PARK	109,523	0.0471%
7476-01	CITY OF ST PETER	260,401	0.1120%
7524-00	CITY OF SARTELL	398,920	0.1716%
7526-00	CITY OF SAUK CENTRE	116,728	0.0502%
7532-00	CITY OF SAUK RAPIDS	308,712	0.1328%
7536-00	CITY OF SAVAGE	844,145	0.3632%
7562-00	CITY OF SEBEKA	17,028	0.0073%
7578-00	CITY OF SHAKOPEE	1,103,736	0.4749%
7638-00	CITY OF SILVER BAY	63,220	0.0272%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
7680-00	CITY OF SLAYTON	\$ 61,380	0.0264%
7682-00	CITY OF SLEEPY EYE	102,163	0.0440%
7692-00	CITY OF SOUTH ST PAUL	589,817	0.2538%
7742-00	CITY OF SPRING GROVE	7,341	0.0032%
7750-00	CITY OF SPRING LAKE PARK	197,540	0.0850%
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	61,423	0.0264%
7796-00	CITY OF STAPLES	89,224	0.0384%
7804-00	CITY OF STARBUCK	49,197	0.0212%
7824-00	CITY OF STILLWATER	753,394	0.3241%
7966-00	CITY OF THIEF RIVER FALLS	324,675	0.1397%
8014-00	CITY OF TRACY	39,943	0.0172%
8026-00	0000-00	2,474	0.0011%
8040-00	CITY OF TRUMAN	19,547	0.0084%
8062-00	CITY OF TWIN VALLEY	27,294	0.0117%
8064-00	CITY OF TWO HARBORS	128,575	0.0553%
8070-00	CITY OF TYLER	13,130	0.0056%
8102-01	CITY OF VADNAIS HEIGHTS	82,970	0.0357%
8130-00	CITY OF VERNDALE	10,875	0.0047%
8148-00	CITY OF VICTORIA	25,101	0.0108%
8168-00	CITY OF VIRGINIA	882,418	0.3796%
8188-00	CITY OF WABASHA	101,614	0.0437%
8194-00	CITY OF WACONIA	20,987	0.0090%
8202-00	CITY OF WADENA	121,931	0.0525%
8210-00	CITY OF WAITE PARK	297,053	0.1278%
8222-00	CITY OF WALKER	36,349	0.0156%
8226-00	CITY OF WALNUT GROVE	3,113	0.0013%
8260-00	CITY OF WARROAD	63,772	0.0274%
8266-00	CITY OF WASECA	311,962	0.1342%
8286-00	CITY OF WATERVILLE	49,874	0.0215%
8296-00	CITY OF WAUBUN	5,655	0.0024%
8308-00	CITY OF WAYZATA	245,640	0.1057%
8324-00	CITY OF WELLS	74,978	0.0323%
8334-00	CITY OF WEST CONCORD	16,396	0.0071%
8342-00	CITY OF WEST ST PAUL	662,516	0.2850%
8354-00	CITY OF WESTBROOK	20,074	0.0086%
8376-00	CITY OF WHEATON	31,607	0.0136%
8384-00	CITY OF WHITE BEAR LAKE	812,177	0.3494%
8412-00	CITY OF WILLMAR	568,470	0.2446%
8446-00	CITY OF WINDOM	133,390	0.0574%
8460-00	CITY OF WINNEBAGO	29,895	0.0129%
8462-00	CITY OF WINONA	991,635	0.4266%
8470-00	CITY OF WINSTED	47,910	0.0206%
8472-00	CITY OF WINTHROP	59,644	0.0257%
8496-00	CITY OF WOODBURY	1,779,235	0.7655%
8518-01	CITY OF WORTHINGTON	356,045	0.1532%
8546-00	CITY OF WYOMING	158,149	0.0680%
8570-00	CITY OF ZUMBROTA	97,273	0.0418%
9110-00	CENTENNIAL LAKES POLICE DEPT	265,774	0.1143%
9165-00	EXCELSIOR FIRE DISTRICT	34,357	0.0148%
9191-00	CITY OF CUYUNA	7,920	0.0034%
9265-00	METROPOLITAN AIRPORTS COMMISSION	3,128,510	1.3460%
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	236,399	0.1017%
9300-00	THREE RIVERS PARK DISTRICT	214,598	0.0923%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
9304-00	METROPOLITAN COUNCIL	\$ 2,509,721	1.0798%
9396-00	POLICE DEPT OF SHERBURN AND WELCOME	40,151	0.0173%
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	299,800	0.1290%
9495-00	DEPT OF MILITARY AFFAIRS	601,398	0.2587%
9545-00	UNIVERSITY OF MINNESOTA	1,652,036	0.7108%
9562-00	WEST METRO FIRE-RESCUE DISTRICT	163,277	0.0702%
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	180,106	0.0775%
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	209,060	0.0899%
9950-00	STATE OF MINNESOTA	9,000,000	3.8721%
9999-99	NO EMPLOYER LISTED	-	0.0008%
	TOTAL	\$ 232,434,879	100.0000%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0002-00	AITKIN COUNTY	\$ 5,139,246	\$ 1,975,539	\$ 3,919,706	\$ 377,175	\$ 313,669	\$ -	\$ -	\$ -	\$ 313,669
0006-00	ANOKA COUNTY	47,632,668	19,746,758	39,179,923	3,770,097	3,135,317	-	-	1,773,279	4,908,596
0008-01	BECKER COUNTY	6,953,865	2,799,256	5,554,058	534,440	444,456	-	-	83,406	527,861
0010-00	BELTRAMI COUNTY	11,832,014	4,258,461	8,449,295	813,035	676,143	-	-	-	676,143
0012-00	BENTON COUNTY REVENUE	7,619,660	2,930,498	5,814,458	559,498	465,294	-	-	-	465,294
0014-00	BIG STONE COUNTY	1,496,952	752,915	1,493,874	143,748	119,545	-	-	333,623	453,168
0016-00	BLUE EARTH COUNTY	10,382,930	3,964,894	7,866,822	756,987	629,531	-	-	-	629,531
0018-00	BROWN COUNTY	1,338,324	3,489,987	2,655,395	255,516	212,494	-	-	-	212,494
0020-00	CARLTON COUNTY	8,411,652	3,258,604	6,465,458	622,140	517,389	-	-	-	517,389
0022-00	CARVER COUNTY	24,099,188	10,514,911	20,862,838	2,007,531	1,669,519	-	-	1,998,112	3,667,631
0024-00	CASS COUNTY	14,669,260	5,441,367	10,796,322	1,038,878	863,960	-	-	-	863,960
0026-00	CHIPPEWA COUNTY	2,728,456	1,264,069	2,508,063	241,339	200,704	-	-	380,765	581,470
0030-00	CHISAGO COUNTY	14,094,849	5,876,539	11,659,753	1,121,962	933,055	-	-	594,719	1,527,774
0032-00	CLAY COUNTY	10,865,958	4,163,484	8,260,848	794,902	661,062	-	-	-	661,062
0034-00	CLEARWATER COUNTY	2,506,524	967,047	1,918,737	184,631	153,544	-	-	-	153,544
0038-00	COOK COUNTY	4,042,641	1,697,513	3,368,069	324,093	269,525	-	-	195,822	465,347
0040-00	COTTONWOOD COUNTY	2,728,456	1,065,479	2,114,037	203,424	169,173	-	-	-	169,173
0042-01	CROW WING COUNTY	12,140,978	4,868,047	9,658,785	929,419	772,930	-	-	105,164	878,094
0046-00	DAKOTA COUNTY	27,802,404	10,558,083	20,948,496	2,015,774	1,676,373	-	-	-	1,676,373
0048-00	DODGE COUNTY	6,984,326	2,773,353	5,502,663	529,495	440,343	-	-	3,626	443,969
0050-00	DOUGLAS COUNTY	10,948,638	4,348,259	8,627,464	830,180	690,400	-	-	7,253	697,653
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	4,042,641	1,633,619	3,241,295	311,894	259,380	-	-	61,648	321,028
0054-00	FILLMORE COUNTY	6,035,676	2,424,525	4,810,548	462,896	384,957	-	-	61,648	446,605
0056-01	FREEBORN COUNTY	7,093,116	2,564,402	5,088,079	489,602	407,166	-	-	-	407,166
0058-00	GOODHUE COUNTY	13,681,446	5,308,398	10,532,495	1,013,492	842,848	-	-	-	842,848
0060-00	GRANT COUNTY	2,898,169	1,017,126	2,018,100	194,192	161,496	-	-	-	161,496
0138-00	HOUSTON COUNTY	4,046,993	1,650,888	3,275,558	315,191	262,122	-	-	94,285	356,407
0140-00	HUBBARD COUNTY	7,206,258	2,668,014	5,293,658	509,383	423,617	-	-	-	423,617
0142-00	ISANTI COUNTY	7,619,660	2,785,441	5,526,648	531,803	442,262	-	-	-	442,262
0144-00	ITASCA COUNTY	12,667,522	4,605,562	9,137,985	879,305	731,254	-	-	-	731,254
0148-00	JACKSON COUNTY	3,973,015	1,650,888	3,275,558	315,191	262,122	-	-	155,933	418,054
0150-00	KANABEC COUNTY REVENUE	5,913,831	2,557,494	5,074,374	488,283	406,069	-	-	442,413	848,483
0152-00	KANDIYOHI COUNTY	10,104,427	3,667,872	7,277,495	700,279	582,371	-	-	-	582,371
0156-00	KITTSON COUNTY	1,923,409	771,911	1,531,563	147,375	122,561	-	-	18,132	140,693
0158-00	KOOCHICING COUNTY	3,468,229	1,509,284	2,994,600	288,156	239,639	-	-	279,228	518,867
0160-00	LAC QUI PARLE COUNTY AUDITOR	2,254,131	854,801	1,696,026	163,201	135,722	-	-	-	135,722
0162-00	LAKE COUNTY	4,564,834	1,702,694	3,378,348	325,082	270,347	-	-	-	270,347
0164-01	LAKE OF THE WOODS COUNTY	2,110,528	918,695	1,822,800	175,399	145,867	-	-	170,438	316,305
0166-00	LE SUEUR COUNTY	7,384,674	2,990,939	5,934,379	571,037	474,890	-	-	126,922	601,812
0168-00	LINCOLN COUNTY	1,775,455	728,739	1,445,905	139,133	115,706	-	-	50,769	166,475
0172-00	LYON COUNTY	4,625,756	1,808,033	3,587,353	345,194	287,073	-	-	-	287,073
0176-00	MAHONOMEN COUNTY	3,263,704	1,222,624	2,425,832	233,426	194,124	-	-	-	194,124
0178-00	MARSHALL COUNTY	4,234,112	1,637,073	3,248,148	312,554	259,928	-	-	-	259,928
0180-00	MARTIN COUNTY	4,299,386	1,657,795	3,289,263	316,510	263,219	-	-	-	263,219
0181-00	MC LEOD COUNTY	7,245,422	2,965,036	5,882,985	566,091	470,777	-	-	188,570	659,347

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Pension Expense		
							Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0002-00	AITKIN COUNTY	\$ -	\$ 224,139	\$ 2,764,387	\$ 134,174	\$ 3,122,701	\$ (51,787)	\$ (26,835)	\$ (78,621)
0006-00	ANOKA COUNTY	-	2,240,414	27,631,786	-	29,872,199	(517,640)	354,656	(162,984)
0008-01	BECKER COUNTY	-	317,596	3,917,020	-	4,234,616	(73,379)	16,681	(56,698)
0010-00	BELTRAMI COUNTY	-	483,154	5,958,897	917,463	7,359,514	(111,631)	(183,493)	(295,124)
0012-00	BENTON COUNTY REVENUE	-	332,486	4,100,668	195,822	4,628,977	(76,820)	(39,164)	(115,984)
0014-00	BIG STONE COUNTY	-	85,424	1,053,560	-	1,138,984	(19,737)	66,725	46,988
0016-00	BLUE EARTH COUNTY	-	449,846	5,548,105	326,370	6,324,321	(103,935)	(65,274)	(169,209)
0018-00	BROWN COUNTY	-	151,843	1,872,727	97,911	2,122,481	(35,083)	(19,582)	(54,665)
0020-00	CARLTON COUNTY	-	369,712	4,559,788	166,812	5,096,312	(85,421)	(33,362)	(118,783)
0022-00	CARVER COUNTY	-	1,192,993	14,713,594	-	15,906,587	(275,637)	399,622	123,986
0024-00	CASS COUNTY	-	617,363	7,614,146	797,794	9,029,303	(142,639)	(159,559)	(302,198)
0026-00	CHIPPEWA COUNTY	-	143,418	1,768,821	-	1,912,239	(33,136)	76,153	43,017
0030-00	CHISAGO COUNTY	-	666,736	8,223,084	-	8,889,820	(154,047)	118,944	(35,103)
0032-00	CLAY COUNTY	-	472,378	5,825,993	311,865	6,610,236	(109,141)	(62,373)	(171,514)
0034-00	CLEARWATER COUNTY	-	109,719	1,353,196	58,021	1,520,936	(25,350)	(11,604)	(36,954)
0038-00	COOK COUNTY	-	192,595	2,375,343	-	2,567,938	(44,498)	39,164	(5,334)
0040-00	COTTONWOOD COUNTY	-	120,886	1,490,932	36,263	1,648,082	(27,930)	(7,253)	(35,183)
0042-01	CROW WING COUNTY	-	552,315	6,811,894	-	7,364,209	(127,610)	21,033	(106,578)
0046-00	DAKOTA COUNTY	-	1,197,892	14,774,004	997,243	16,969,138	(276,769)	(199,449)	(476,217)
0048-00	DODGE COUNTY	-	314,657	3,880,774	-	4,195,431	(72,700)	725	(71,975)
0050-00	DOUGLAS COUNTY	-	493,342	6,084,551	-	6,577,892	(113,985)	1,451	(112,534)
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	-	185,346	2,285,935	-	2,471,281	(42,824)	12,330	(30,494)
0054-00	FILLMORE COUNTY	-	275,080	3,392,656	-	3,667,737	(63,556)	12,330	(51,227)
0056-01	FREEBORN COUNTY	-	290,950	3,588,387	525,819	4,405,156	(67,223)	(105,164)	(172,387)
0058-00	GOODHUE COUNTY	-	602,277	7,428,081	253,844	8,284,201	(139,154)	(50,769)	(189,923)
0060-00	GRANT COUNTY	-	115,400	1,423,273	279,228	1,817,901	(26,663)	(55,846)	(82,508)
0138-00	HOUSTON COUNTY	-	187,305	2,310,099	-	2,497,405	(43,276)	18,857	(24,419)
0140-00	HUBBARD COUNTY	-	302,706	3,733,372	402,523	4,438,601	(69,939)	(80,505)	(150,444)
0142-00	ISANTI COUNTY	-	316,029	3,897,689	500,435	4,714,152	(73,017)	(100,087)	(173,104)
0144-00	ITASCA COUNTY	-	522,535	6,444,597	884,826	7,851,958	(120,730)	(176,965)	(297,695)
0148-00	JACKSON COUNTY	-	187,305	2,310,099	-	2,497,405	(43,276)	31,187	(12,090)
0150-00	KANABEC COUNTY REVENUE	-	290,166	3,578,721	-	3,868,887	(67,042)	88,483	21,441
0152-00	KANDIYOHI COUNTY	-	416,147	5,132,480	718,015	6,266,642	(96,149)	(143,603)	(239,752)
0156-00	KITTSOPY COUNTY	-	87,579	1,080,141	-	1,167,720	(20,235)	3,626	(16,608)
0158-00	KOOCHICHING COUNTY	-	171,239	2,111,953	-	2,283,192	(39,564)	55,846	16,281
0160-00	LAC QUI PARLE COUNTY AUDITOR	-	96,983	1,196,129	83,406	1,376,518	(22,408)	(16,681)	(39,089)
0162-00	LAKE COUNTY	-	193,183	2,382,592	228,459	2,804,234	(44,634)	(45,692)	(90,326)
0164-01	LAKE OF THE WOODS COUNTY	-	104,233	1,285,537	-	1,389,769	(24,083)	34,088	10,005
0166-00	LE SUEUR COUNTY	-	339,344	4,185,243	-	4,524,587	(78,404)	25,384	(53,020)
0168-00	LINCOLN COUNTY	-	82,681	1,019,730	-	1,102,411	(19,103)	10,154	(8,949)
0172-00	LYON COUNTY	-	205,135	2,529,994	58,021	2,793,150	(47,396)	(11,604)	(59,000)
0176-00	MAHONOMEN COUNTY	-	138,716	1,710,827	152,306	2,001,849	(32,050)	(30,461)	(62,511)
0178-00	MARSHALL COUNTY	-	185,738	2,290,768	90,658	2,567,164	(42,914)	(18,132)	(61,046)
0180-00	MARTIN COUNTY	-	188,089	2,319,765	101,537	2,609,392	(43,457)	(20,307)	(63,765)
0181-00	MC LEOD COUNTY	-	336,405	4,148,997	-	4,485,402	(77,725)	37,714	(40,011)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0182-00	MEEKER COUNTY	\$ 6,192,334	\$ 2,312,279	\$ 4,587,837	\$ 441,466	\$ 367,135	\$ -	\$ -	\$ -	\$ 367,135
0186-00	MILLE LACS COUNTY	10,200,162	3,730,039	7,400,843	712,148	592,242	-	-	-	592,242
0188-00	MORRISON COUNTY	6,623,143	2,562,675	5,084,653	489,272	406,892	-	-	-	406,892
0190-01	MOWER COUNTY	7,410,783	3,011,661	5,975,495	574,993	478,180	-	-	148,680	626,860
0192-00	MURRAY COUNTY	3,111,398	1,260,615	2,501,211	240,680	200,156	-	-	54,395	254,551
0194-00	NICOLLET COUNTY	5,052,213	1,978,993	3,926,558	377,834	314,217	-	-	-	314,217
0196-00	NOBLES COUNTY	3,729,325	1,488,562	2,953,484	284,200	236,348	-	-	18,132	254,480
0198-00	NORMAN COUNTY	1,805,916	614,766	1,219,768	117,372	97,610	-	-	-	97,610
0202-00	OLMSTED COUNTY	26,370,726	10,281,784	20,400,285	1,963,022	1,632,503	-	-	-	1,632,503
0206-00	OTTER TAIL COUNTY	12,071,352	4,786,884	9,497,748	913,923	760,044	-	-	-	760,044
0208-00	PENNINGTON COUNTY REVENUE	3,372,494	1,179,452	1,179,452	225,184	187,269	-	-	-	187,269
0212-00	PINE COUNTY	11,440,370	4,286,091	8,504,116	818,310	680,530	-	-	-	680,530
0214-00	PIPESTONE COUNTY	3,959,961	1,474,747	2,926,074	281,562	234,155	-	-	-	234,155
0216-00	POLK COUNTY	7,993,898	2,989,212	5,930,953	570,707	474,616	-	-	-	474,616
0218-00	POPE COUNTY	2,963,443	1,267,523	2,514,916	241,998	201,253	-	-	192,196	393,448
0230-01	RAMSEY COUNTY	75,195,734	29,990,551	59,504,830	5,725,865	4,761,788	-	-	315,491	5,077,280
0290-00	RED LAKE COUNTY	2,275,889	958,413	1,901,605	182,982	152,173	-	-	116,043	268,216
0292-00	REDWOOD COUNTY	4,107,915	1,448,844	2,874,679	276,617	230,042	-	-	-	230,042
0296-00	RENVILLE COUNTY	4,312,441	1,801,125	3,573,648	343,875	285,976	-	-	188,570	474,546
0298-00	RICE COUNTY	11,179,273	4,705,721	9,336,711	898,427	747,157	-	-	565,709	1,312,866
0302-00	ROCK COUNTY	3,698,864	1,447,117	2,871,253	276,287	229,768	-	-	-	229,768
0304-00	ROSEAU COUNTY	3,563,965	1,524,826	3,025,437	291,123	242,106	-	-	232,086	474,192
0308-00	ST LOUIS COUNTY	34,891,169	13,431,595	26,649,886	2,564,391	2,132,619	-	-	-	2,132,619
0318-00	SCOTT COUNTY	16,718,866	6,641,542	13,177,611	1,268,019	1,054,519	-	-	14,505	1,069,025
0320-01	SHERBURNE COUNTY	26,100,927	9,943,317	19,728,728	1,898,401	1,578,763	-	-	-	1,578,763
0322-00	SIBLEY COUNTY	4,208,002	1,652,615	3,278,984	315,521	262,396	-	-	-	262,396
0324-00	STEARNS COUNTY	25,043,487	9,368,270	18,587,764	1,788,612	1,487,459	-	-	-	1,487,459
0326-00	STEELE COUNTY	6,758,043	2,531,591	5,022,979	483,337	401,957	-	-	-	401,957
0328-00	STEVENS COUNTY	2,067,012	1,308,967	2,597,148	249,911	207,833	-	-	1,026,254	1,234,087
0332-00	SWIFT COUNTY	3,237,594	1,212,263	2,405,274	231,448	192,479	-	-	-	192,479
0334-00	TODD COUNTY	5,348,123	2,061,883	4,091,021	393,659	327,378	-	-	-	327,378
0336-00	TRAVERSE COUNTY	1,588,336	576,775	1,144,390	110,119	91,578	-	-	-	91,578
0338-00	WABASHA COUNTY	5,339,419	1,984,174	3,936,837	378,823	315,040	-	-	-	315,040
0340-00	WADENA COUNTY	3,559,613	1,298,606	2,576,590	247,933	206,188	-	-	-	206,188
0342-00	WASECA COUNTY	3,973,015	1,360,774	2,699,937	259,802	216,059	-	-	-	216,059
0344-00	WASHINGTON COUNTY	42,554,345	17,099,467	33,927,381	3,264,670	2,714,990	-	-	446,040	3,161,029
0346-00	WATONWAN COUNTY	970,501	2,354,218	1,925,590	185,290	154,093	-	-	76,153	230,246
0348-00	WILKIN COUNTY	2,067,012	720,105	1,428,774	137,484	114,336	-	-	-	114,336
0350-03	WINONA COUNTY	6,209,740	2,472,878	4,906,485	472,128	392,634	-	-	18,132	410,766
0352-01	WRIGHT COUNTY	46,831,973	19,974,705	39,632,197	3,813,617	3,171,509	-	-	2,919,202	6,090,711
0354-00	YELLOW MEDICINE COUNTY	2,976,498	1,177,725	2,336,748	224,854	186,995	-	-	-	186,995
0400-00	HENNEPIN COUNTY	123,024,225	46,903,516	93,062,169	8,954,927	7,447,166	-	-	-	7,447,166
0746-00	LAKE JOHANNA FIRE DEPARTMENT	1,623,149	633,761	1,257,458	120,999	100,626	-	-	-	100,626
0748-00	MILLE LACS TRIBAL POLICE	6,392,508	2,405,530	4,772,858	459,269	381,941	-	-	-	381,941
0758-00	LEECH LAKE BAND OF OJIBWE	7,101,819	2,008,350	3,984,806	383,439	318,878	-	-	-	318,878

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0182-00	MEEKER COUNTY	\$ -	\$ 262,345	\$ 3,235,589	\$ 304,612	\$ 3,802,546	\$ (60,614)	\$ (60,922)	\$ (121,536)
0186-00	MILLE LACS COUNTY	-	423,200	5,219,472	667,246	6,309,918	(97,779)	(133,449)	(231,228)
0188-00	MORRISON COUNTY	-	290,754	3,585,970	137,801	4,014,525	(67,178)	(27,560)	(94,738)
0190-01	MOWER COUNTY	-	341,695	4,214,240	-	4,555,935	(78,947)	29,736	(49,211)
0192-00	MURRAY COUNTY	-	143,026	1,763,988	-	1,907,014	(33,046)	10,879	(22,167)
0194-00	NICOLLET COUNTY	-	224,531	2,769,220	54,395	3,048,146	(51,877)	(10,879)	(62,756)
0196-00	NOBLES COUNTY	-	168,888	2,082,956	-	2,251,844	(39,021)	3,626	(35,395)
0198-00	NORMAN COUNTY	-	69,750	860,246	213,954	1,143,950	(16,115)	(42,791)	(58,906)
0202-00	OLMSTED COUNTY	-	1,166,543	14,387,377	384,392	15,938,312	(269,526)	(76,878)	(346,404)
0206-00	OTTER TAIL COUNTY	-	543,107	6,698,322	7,253	7,248,681	(125,483)	(1,451)	(126,933)
0208-00	PENNINGTON COUNTY REVENUE	-	133,817	1,650,416	333,623	2,117,857	(30,918)	(66,725)	(97,643)
0212-00	PINE COUNTY	-	486,288	5,997,559	533,072	7,016,919	(112,355)	(106,614)	(218,969)
0214-00	PIPESTONE COUNTY	-	167,321	2,063,624	203,075	2,434,020	(38,659)	(40,615)	(79,274)
0216-00	POLK COUNTY	-	339,148	4,182,826	384,392	4,906,366	(78,359)	(76,878)	(155,237)
0218-00	POPE COUNTY	-	143,810	1,773,654	-	1,917,463	(33,227)	38,439	5,212
0230-01	RAMSEY COUNTY	-	3,402,647	41,966,001	-	45,368,648	(786,169)	63,098	(723,071)
0290-00	RED LAKE COUNTY	-	108,739	1,341,114	-	1,449,853	(25,124)	23,209	(1,915)
0292-00	REDWOOD COUNTY	-	164,382	2,027,378	380,765	2,572,525	(37,980)	(76,153)	(114,133)
0296-00	RENVILLE COUNTY	-	204,351	2,520,328	-	2,724,679	(47,215)	37,714	(9,501)
0298-00	RICE COUNTY	-	533,898	6,584,750	-	7,118,648	(123,355)	113,142	(10,214)
0302-00	ROCK COUNTY	-	164,186	2,024,962	43,516	2,232,664	(37,935)	(8,703)	(46,638)
0304-00	ROSEAU COUNTY	-	173,003	2,133,701	-	2,306,703	(39,972)	46,417	6,445
0308-00	ST LOUIS COUNTY	-	1,523,912	18,794,930	870,321	21,189,164	(352,095)	(174,064)	(526,159)
0318-00	SCOTT COUNTY	-	753,531	9,293,559	-	10,047,090	(174,101)	2,901	(171,200)
0320-01	SHERBURNE COUNTY	-	1,128,142	13,913,758	870,321	15,912,221	(260,653)	(174,064)	(434,717)
0322-00	SIBLEY COUNTY	-	187,501	2,312,516	36,263	2,536,280	(43,321)	(7,253)	(50,574)
0324-00	STEARNS COUNTY	-	1,062,899	13,109,089	1,196,691	15,368,679	(245,579)	(239,338)	(484,917)
0326-00	STEELE COUNTY	-	287,228	3,542,475	315,491	4,145,194	(66,363)	(63,098)	(129,461)
0328-00	STEVENS COUNTY	-	148,512	1,831,648	-	1,980,160	(34,313)	205,251	170,938
0332-00	SWIFT COUNTY	-	137,540	1,696,328	152,306	1,986,174	(31,778)	(30,461)	(62,239)
0334-00	TODD COUNTY	-	233,936	2,885,208	126,922	3,246,065	(54,050)	(25,384)	(79,434)
0336-00	TRAVERSE COUNTY	-	65,439	807,085	112,416	984,941	(15,120)	(22,483)	(37,603)
0338-00	WABASHA COUNTY	-	225,119	2,776,469	282,854	3,284,442	(52,013)	(56,571)	(108,584)
0340-00	WADENA COUNTY	-	147,336	1,817,149	239,338	2,203,824	(34,042)	(47,868)	(81,909)
0342-00	WASECA COUNTY	-	154,390	1,904,141	453,292	2,511,822	(35,671)	(90,658)	(126,330)
0344-00	WASHINGTON COUNTY	-	1,940,059	23,927,411	-	25,867,470	(448,244)	89,208	(359,036)
0346-00	WATONWAN COUNTY	-	110,110	1,358,029	-	1,468,140	(25,441)	15,231	(10,210)
0348-00	WILKIN COUNTY	-	81,701	1,007,648	210,328	1,299,677	(18,877)	(42,066)	(60,942)
0350-03	WINONA COUNTY	-	280,566	3,460,316	-	3,740,882	(64,824)	3,626	(61,197)
0352-01	WRIGHT COUNTY	-	2,266,276	27,950,753	-	30,217,029	(523,615)	583,840	60,225
0354-00	YELLOW MEDICINE COUNTY	-	133,622	1,648,000	7,253	1,788,874	(30,873)	(1,451)	(32,323)
0400-00	HENNEPIN COUNTY	-	5,321,546	65,632,438	4,025,235	74,979,219	(1,229,524)	(805,047)	(2,034,571)
0746-00	LAKE JOHANNA FIRE DEPARTMENT	-	71,905	886,827	21,758	980,490	(16,613)	(4,352)	(20,965)
0748-00	MILLE LACS TRIBAL POLICE	-	272,925	3,366,076	275,602	3,914,602	(63,058)	(55,120)	(118,179)
0758-00	LEECH LAKE BAND OF OJIBWE	-	227,862	2,810,299	1,700,752	4,738,913	(52,647)	(340,150)	(392,797)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
0759-00	LAKES AREA POLICE	\$ 4,060,047	\$ 1,642,253	\$ 3,258,427	\$ 313,543	\$ 260,751	\$ -	\$ -	\$ 65,274	\$ 326,025
0766-00	LOWER SIOUX COMMUNITY POLICE DEPARTMENT	583,115	326,378	647,574	62,313	51,821	-	-	199,449	251,270
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	326,370	120,881	239,842	23,079	19,193	-	-	-	19,193
0780-00	PRAIRIE ISLAND INDIAN COMMUNITY	3,350,736	1,113,831	2,209,974	212,655	176,850	-	-	-	176,850
0809-00	HENNEPIN HEALTHCARE SYSTEM	54,273,218	22,236,905	44,120,671	4,245,521	3,530,693	-	-	1,468,667	4,999,360
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	308,964	124,335	246,695	23,738	19,741	-	-	3,626	23,368
0817-00	SOUTH METRO FIRE DISTRICT	14,908,599	6,057,860	12,019,517	1,156,581	961,844	-	-	297,360	1,259,204
0826-00	UPPER SIOUX COMMUNITY	1,479,546	504,246	1,000,484	96,272	80,062	-	-	-	80,062
0840-00	ISANTI AREA JOINT FIRE DISTRICT	478,677	203,771	404,305	38,904	32,354	-	-	29,011	61,365
0841-00	CLOQUET AREA FIRE DISTRICT	8,516,091	3,431,291	6,808,090	655,110	544,808	-	-	108,790	653,598
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	1,597,039	514,607	1,021,042	98,259	81,707	-	-	-	81,707
0896-00	NORTHFIELD AREA FIRE AND RESCUE	-	70,802	140,479	13,518	11,242	-	-	148,680	159,921
0897-00	EAST RANGE PUBLIC SAFETY BOARD	2,080,067	844,439	1,675,469	161,222	134,077	-	-	39,890	173,967
0903-00	CENTENNIAL FIRE DISTRICT	65,274	-	-	-	-	-	-	-	-
0944-00	BELGRADE BROOTEN POLICE BOARD	-	300,475	596,179	57,367	47,708	-	-	630,983	678,691
3001-00	CITY OF FISHER	30,461	25,903	51,395	4,945	4,113	-	-	29,011	33,123
3008-00	CITY OF ADA	783,289	324,652	644,147	61,983	51,547	-	-	29,011	80,558
3013-00	CITY OF ADRIAN	530,896	195,136	387,174	37,256	30,983	-	-	-	30,983
3020-00	CITY OF LOWRY	8,703	3,454	6,853	659	548	-	-	-	548
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	204,525	81,163	161,037	15,496	12,887	-	-	-	12,887
3032-00	CITY OF AITKIN	1,805,916	647,576	1,284,869	123,637	102,820	-	-	-	102,820
3042-00	CITY OF AKELEY	152,306	62,167	123,347	11,869	9,871	-	-	3,626	13,497
3056-01	CITY OF ALBANY	1,000,869	447,259	887,416	85,392	71,014	-	-	105,164	176,178
3058-00	CITY OF ALBERT LEA	13,437,756	5,287,676	10,491,380	1,009,535	839,558	-	-	-	839,558
3066-00	CITY OF ALBERTVILLE	461,270	189,956	376,895	36,267	30,160	-	-	14,505	44,666
3084-00	CITY OF ALEXANDRIA	7,815,483	3,120,454	6,191,353	595,764	495,454	-	-	39,890	535,344
3120-00	CITY OF ANDOVER	770,234	424,810	842,874	81,106	67,450	-	-	250,217	317,667
3136-01	CITY OF ANNANDALE	1,427,326	538,783	1,069,011	102,866	85,546	-	-	-	85,546
3138-00	CITY OF ANOKA	11,170,570	4,439,783	8,809,058	847,654	704,932	-	-	14,505	719,438
3148-00	CITY OF APPLETON	883,376	314,290	623,590	60,005	49,902	-	-	-	49,902
3149-00	CITY OF APPLE VALLEY	21,492,577	8,435,760	16,737,554	1,610,575	1,339,399	-	-	-	1,339,399
3168-00	CITY OF ARLINGTON	548,302	227,947	452,274	43,520	36,193	-	-	21,758	57,951
3204-00	CITY OF ATWATER	200,174	53,533	106,216	10,221	8,500	-	-	-	8,500
3208-00	CITY OF AUDUBON	191,471	58,714	116,495	11,210	9,322	-	-	-	9,322
3222-00	CITY OF AUSTIN	14,551,767	5,655,499	11,221,185	1,079,761	897,959	-	-	-	897,959
3232-00	CITY OF AVON	870,321	338,467	671,558	64,621	53,740	-	-	-	53,740
3234-00	CITY OF BABBITT	1,340,294	518,061	1,027,895	98,909	82,256	-	-	-	82,256
3242-00	CITY OF BAGLEY	548,302	202,044	400,879	38,575	32,080	-	-	-	32,080
3266-00	CITY OF BARNESVILLE	1,235,856	474,889	942,237	90,667	75,401	-	-	-	75,401
3298-00	CITY OF BATTLE LAKE	622,280	253,850	503,668	48,466	40,305	-	-	14,505	54,811
3306-01	CITY OF BAXTER	4,734,546	1,728,597	3,429,742	330,028	274,460	-	-	-	274,460
3310-00	CITY OF BAYPORT	2,336,812	913,514	1,812,521	174,410	145,044	-	-	-	145,044
3348-00	CITY OF BECKER	2,014,793	877,250	1,740,569	167,487	139,286	-	-	163,185	302,472
3362-00	CITY OF BELGRADE	604,873	115,700	229,563	22,090	18,370	-	-	-	18,370
3366-00	CITY OF BELLE PLAINE	3,446,471	1,419,487	2,816,432	271,012	225,381	-	-	108,790	334,171

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0759-00	LAKES AREA POLICE	\$ -	\$ 186,326	\$ 2,298,017	\$ -	\$ 2,484,343	\$ (43,050)	\$ 13,055	\$ (29,995)
0766-00	LOWER SIOUX COMMUNITY POLICE DEPARTMENT	-	37,030	456,704	-	493,734	(8,556)	39,890	31,334
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	-	13,715	169,150	18,132	200,996	(3,169)	(3,626)	(6,795)
0780-00	PRAIRIE ISLAND INDIAN COMMUNITY	-	126,372	1,558,592	453,292	2,138,257	(29,198)	(90,658)	(119,856)
0809-00	HENNEPIN HEALTHCARE SYSTEM	-	2,522,939	31,116,266	-	33,639,205	(582,916)	293,733	(289,183)
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	-	14,107	173,982	-	188,089	(3,259)	725	(2,534)
0817-00	SOUTH METRO FIRE DISTRICT	-	687,308	8,476,808	-	9,164,117	(158,800)	59,472	(99,328)
0826-00	UPPER SIOUX COMMUNITY	-	57,210	705,595	174,064	936,870	(13,218)	(34,813)	(48,031)
0840-00	ISANTI AREA JOINT FIRE DISTRICT	-	23,119	285,138	-	308,257	(5,342)	5,802	461
0841-00	CLOQUET AREA FIRE DISTRICT	-	389,305	4,801,431	-	5,190,735	(89,948)	21,758	(68,189)
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	-	58,386	720,094	250,217	1,028,697	(13,490)	(50,043)	(63,533)
0896-00	NORTHFIELD AREA FIRE AND RESCUE	-	8,033	99,073	-	107,106	(1,856)	29,736	27,880
0897-00	EAST RANGE PUBLIC SAFETY BOARD	-	95,808	1,181,630	-	1,277,438	(22,136)	7,978	(14,158)
0903-00	CENTENNIAL FIRE DISTRICT	-	-	-	54,395	54,395	-	(10,879)	(10,879)
0944-00	BELGRADE BROOTEN POLICE BOARD	-	34,091	420,457	-	454,549	(7,877)	126,197	118,320
3001-00	CITY OF FISHER	-	2,939	36,246	-	39,185	(679)	5,802	5,123
3008-00	CITY OF ADA	-	36,834	454,287	-	491,121	(8,510)	5,802	(2,708)
3013-00	CITY OF ADRIAN	-	22,140	273,056	32,637	327,832	(5,115)	(6,527)	(11,643)
3020-00	CITY OF LOWRY	-	392	4,833	-	5,225	(91)	-	(91)
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	-	9,209	113,572	-	122,780	(2,128)	-	(2,128)
3032-00	CITY OF AITKIN	-	73,472	906,158	145,054	1,124,684	(16,976)	(29,011)	(45,986)
3042-00	CITY OF AKELEY	-	7,053	86,991	-	94,045	(1,630)	725	(904)
3056-01	CITY OF ALBANY	-	50,745	625,853	-	676,598	(11,724)	21,033	9,308
3058-00	CITY OF ALBERT LEA	-	599,925	7,399,084	94,285	8,093,294	(138,611)	(18,857)	(157,468)
3066-00	CITY OF ALBERTVILLE	-	21,552	265,806	-	287,358	(4,979)	2,901	(2,078)
3084-00	CITY OF ALEXANDRIA	-	354,038	4,366,475	-	4,720,513	(81,799)	7,978	(73,821)
3120-00	CITY OF ANDOVER	-	48,198	594,440	-	642,638	(11,136)	50,043	38,908
3136-01	CITY OF ANNANDALE	-	61,129	753,924	58,021	873,074	(14,124)	(11,604)	(25,728)
3138-00	CITY OF ANOKA	-	503,726	6,212,621	-	6,716,347	(116,384)	2,901	(113,483)
3148-00	CITY OF APPLETON	-	35,659	439,789	76,153	551,600	(8,239)	(15,231)	(23,469)
3149-00	CITY OF APPLE VALLEY	-	957,099	11,804,221	195,822	12,957,142	(221,134)	(39,164)	(260,299)
3168-00	CITY OF ARLINGTON	-	25,862	318,968	-	344,830	(5,975)	4,352	(1,624)
3204-00	CITY OF ATWATER	-	6,074	74,909	54,395	135,378	(1,403)	(10,879)	(12,282)
3208-00	CITY OF AUDUBON	-	6,661	82,158	36,283	125,083	(1,539)	(7,253)	(8,792)
3222-00	CITY OF AUSTIN	-	641,658	7,913,782	250,217	8,805,657	(148,253)	(50,043)	(198,296)
3232-00	CITY OF AVON	-	38,401	473,619	14,505	526,526	(8,873)	(2,901)	(11,774)
3234-00	CITY OF BABBITT	-	58,778	724,927	29,011	812,715	(13,580)	(5,802)	(19,383)
3242-00	CITY OF BAGLEY	-	22,923	282,721	32,637	338,282	(5,296)	(6,527)	(11,824)
3266-00	CITY OF BARNESVILLE	-	53,880	664,516	32,637	751,033	(12,449)	(6,527)	(18,976)
3298-00	CITY OF BATTLE LAKE	-	28,801	355,214	-	384,015	(6,654)	2,901	(3,753)
3306-01	CITY OF BAXTER	-	196,122	2,418,838	315,491	2,930,452	(45,313)	(63,098)	(108,412)
3310-00	CITY OF BAYPORT	-	103,645	1,278,287	29,011	1,410,943	(23,947)	(5,802)	(29,749)
3348-00	CITY OF BECKER	-	99,530	1,227,542	-	1,327,073	(22,996)	32,637	9,641
3362-00	CITY OF BELGRADE	-	13,127	161,900	261,096	436,124	(3,033)	(52,219)	(55,252)
3366-00	CITY OF BELLE PLAINE	-	161,051	1,986,299	-	2,147,350	(37,210)	21,758	(15,452)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
3386-00	CITY OF BEMIDJI	\$ 11,892,936	\$ 4,695,360	\$ 9,316,153	\$ 896,449	\$ 745,512	\$ -	\$ -	\$ -	\$ 745,512
3396-00	CITY OF BENSON	1,888,597	725,285	1,439,053	138,473	115,158	-	-	-	115,158
3426-00	CITY OF BIG LAKE	4,125,322	1,623,258	3,220,737	309,916	257,735	-	-	-	257,735
3472-00	CITY OF BLACKDUCK	130,548	69,075	137,053	13,188	10,967	-	-	36,263	47,231
3476-00	CITY OF BLAINE	31,140,085	12,628,600	25,056,649	2,411,081	2,005,122	-	-	569,335	2,574,457
3494-00	CITY OF BLOOMING PRAIRIE	709,312	366,096	726,379	69,896	58,127	-	-	177,691	235,818
3498-00	CITY OF BLOOMINGTON	52,623,959	23,892,973	47,406,508	4,561,702	3,793,637	-	-	6,320,706	10,114,344
3502-00	CITY OF BLUE EARTH	1,331,591	550,872	1,092,995	105,174	87,465	-	-	47,142	134,608
3530-00	CITY OF BOVEY	456,919	165,780	328,926	31,651	26,322	-	-	-	26,322
3552-00	CITY OF BRAHAM	1,144,472	481,797	955,942	91,986	76,498	-	-	58,021	134,519
3554-00	CITY OF BRAINERD	7,998,250	3,317,317	6,581,953	633,350	526,711	-	-	300,986	827,697
3572-00	CITY OF BRECKENRIDGE	2,006,090	675,206	1,339,690	128,912	107,207	-	-	-	107,207
3575-00	CITY OF BREEZY POINT	1,762,400	649,303	1,288,295	123,966	103,094	-	-	-	103,094
3576-00	TOWNSHIP OF BREITUNG	161,009	108,793	215,858	20,771	17,274	-	-	94,285	111,558
3602-00	CITY OF BROOKLYN CENTER	14,921,654	5,962,882	11,831,069	1,138,447	946,764	-	-	87,032	1,033,796
3604-00	CITY OF BROOKLYN PARK	52,293,237	22,022,773	43,695,808	4,204,639	3,496,694	-	-	2,668,984	6,165,678
3622-00	CITY OF BROWNSDALE	204,525	77,709	154,184	14,836	12,338	-	-	-	12,338
3628-00	CITY OF BROWNTON	208,877	100,158	198,726	19,122	15,903	-	-	36,263	52,166
3646-00	CITY OF BUFFALO	5,670,141	2,181,037	4,327,437	416,409	346,297	-	-	-	346,297
3648-00	CITY OF BUFFALO LAKE	496,083	198,590	394,026	37,915	31,531	-	-	3,626	35,158
3678-00	CITY OF BURNSVILLE	50,352,421	19,910,811	39,505,423	3,801,418	3,161,365	-	-	-	3,161,365
3708-00	CITY OF CALEDONIA	1,531,765	580,228	1,151,242	110,779	92,126	-	-	-	92,126
3712-00	CITY OF CALLAWAY	143,603	77,709	154,184	14,836	12,338	-	-	43,516	55,854
3720-00	CITY OF CAMBRIDGE	5,004,346	2,070,517	4,108,153	395,308	328,749	-	-	177,691	506,440
3736-00	CITY OF CANBY	613,576	146,784	291,237	28,024	23,306	-	-	-	23,306
3746-00	CITY OF CANNON FALLS	2,119,232	785,726	1,558,974	150,013	124,755	-	-	-	124,755
3824-00	CITY OF CHAMPLIN	10,104,427	3,584,982	7,113,032	684,453	569,210	-	-	-	569,210
3832-00	CITY OF CHANHASSEN	1,388,162	873,796	1,733,716	166,827	138,738	-	-	678,125	816,863
3836-00	CITY OF CHASKA	12,684,929	5,529,438	10,971,064	1,055,693	877,944	-	-	1,040,759	1,918,702
3840-00	CITY OF CHATFIELD	1,366,404	519,788	1,031,321	99,239	82,530	-	-	-	82,530
3866-00	CITY OF CHISHOLM	3,342,033	1,279,611	2,538,900	244,306	203,172	-	-	-	203,172
3874-00	CITY OF CLARA CITY	348,128	-	-	-	-	-	-	-	-
3898-00	CITY OF CLEARBROOK	226,283	79,436	157,611	15,166	12,613	-	-	-	12,613
3908-00	CITY OF CLEVELAND	304,612	132,969	263,826	25,387	21,112	-	-	25,384	46,497
3913-00	CITY OF CLIMAX	47,868	17,269	34,263	3,297	2,742	-	-	-	2,742
3932-00	CITY OF CLOQUET	7,045,249	2,597,212	5,153,179	495,866	412,376	-	-	-	412,376
3958-00	CITY OF COLD SPRING	2,650,127	1,006,765	1,997,542	192,214	159,850	-	-	-	159,850
3960-01	CITY OF COLERAINE	391,644	227,947	452,274	43,520	36,193	-	-	152,306	188,499
3974-00	CITY OF COLUMBIA HEIGHTS	13,093,979	5,460,363	10,834,011	1,042,505	866,976	-	-	554,830	1,421,806
3982-00	CITY OF COMFREY	165,361	74,255	147,332	14,177	11,790	-	-	18,132	29,922
4008-00	CITY OF COON RAPIDS	38,498,649	15,179,187	30,117,318	2,898,045	2,410,095	-	-	-	2,410,095
4014-00	CITY OF CORCORAN	3,198,430	1,612,897	3,200,179	307,938	256,090	-	-	721,641	977,731
4038-00	CITY OF COTTAGE GROVE	21,496,929	8,772,500	17,405,685	1,674,866	1,392,865	-	-	507,687	1,900,552
4064-00	CITY OF CROOKSTON	5,670,141	2,358,904	4,680,348	450,367	374,538	-	-	228,459	602,997
4070-00	CITY OF CROSBY	1,932,113	742,554	1,473,316	141,770	117,900	-	-	-	117,900

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
3386-00	CITY OF BEMIDJI	\$ -	\$ 532,723	\$ 6,570,251	\$ 50,769	\$ 7,153,743	\$ (123,084)	\$ (10,154)	\$ (133,237)
3396-00	CITY OF BENSON	-	82,289	1,014,897	50,769	1,147,955	(19,013)	(10,154)	(29,166)
3426-00	CITY OF BIG LAKE	-	184,170	2,271,437	29,011	2,484,618	(42,552)	(5,802)	(48,354)
3472-00	CITY OF BLACKDUCK	-	7,837	96,657	-	104,494	(1,811)	7,253	5,442
3476-00	CITY OF BLAINE	-	1,432,807	17,671,294	-	19,104,101	(331,045)	113,867	(217,178)
3494-00	CITY OF BLOOMING PRAIRIE	-	41,536	512,281	-	553,818	(9,597)	35,538	25,941
3498-00	CITY OF BLOOMINGTON	-	2,710,832	33,433,615	-	36,144,447	(626,328)	1,264,141	637,813
3502-00	CITY OF BLUE EARTH	-	62,500	770,839	-	833,339	(14,440)	9,428	(5,012)
3530-00	CITY OF BOVEY	-	18,809	231,977	32,637	283,422	(4,346)	(6,527)	(10,873)
3552-00	CITY OF BRAHAM	-	54,663	674,182	-	728,845	(12,630)	11,604	(1,025)
3554-00	CITY OF BRAINERD	-	376,374	4,641,947	-	5,018,321	(86,960)	60,197	(26,763)
3572-00	CITY OF BRECKENRIDGE	-	76,607	944,821	253,844	1,275,272	(17,700)	(50,769)	(68,469)
3575-00	CITY OF BREEZY POINT	-	73,668	908,575	105,164	1,087,407	(17,021)	(21,033)	(38,054)
3576-00	TOWNSHIP OF BREITUNG	-	12,343	152,235	-	164,578	(2,852)	18,857	16,005
3602-00	CITY OF BROOKLYN CENTER	-	676,532	8,343,905	-	9,020,438	(156,310)	17,406	(138,904)
3604-00	CITY OF BROOKLYN PARK	-	2,498,644	30,816,630	-	33,315,274	(577,303)	533,797	(43,506)
3622-00	CITY OF BROWNSDALE	-	8,817	108,739	7,253	124,808	(2,037)	(1,451)	(3,488)
3628-00	CITY OF BROWNTON	-	11,364	140,152	-	151,516	(2,626)	7,253	4,627
3646-00	CITY OF BUFFALO	-	247,455	3,051,941	145,054	3,444,449	(57,173)	(29,011)	(86,184)
3648-00	CITY OF BUFFALO LAKE	-	22,531	277,889	-	300,420	(5,206)	725	(4,481)
3678-00	CITY OF BURNSVILLE	-	2,259,027	27,861,346	148,680	30,269,052	(521,940)	(29,736)	(551,676)
3708-00	CITY OF CALEDONIA	-	65,831	811,918	58,021	935,770	(15,210)	(11,604)	(26,814)
3712-00	CITY OF CALLAWAY	-	8,817	108,739	-	117,556	(2,037)	8,703	6,666
3720-00	CITY OF CAMBRIDGE	-	234,915	2,897,290	-	3,132,205	(54,276)	35,538	(18,738)
3736-00	CITY OF CANBY	-	16,654	205,396	203,075	425,124	(3,848)	(40,615)	(44,463)
3746-00	CITY OF CANNON FALLS	-	89,146	1,099,472	116,043	1,304,661	(20,597)	(23,209)	(43,806)
3824-00	CITY OF CHAMPLIN	-	406,742	5,016,492	892,079	6,315,313	(93,976)	(178,416)	(272,392)
3832-00	CITY OF CHANHASSEN	-	99,139	1,222,710	-	1,321,848	(22,906)	135,625	112,719
3836-00	CITY OF CHASKA	-	627,355	7,737,383	-	8,364,738	(144,948)	208,152	63,204
3840-00	CITY OF CHATFIELD	-	58,974	727,343	47,142	833,459	(13,626)	(9,428)	(23,054)
3866-00	CITY OF CHISHOLM	-	145,181	1,790,569	97,911	2,033,661	(33,544)	(19,582)	(53,126)
3874-00	CITY OF CLARA CITY	-	-	-	290,107	290,107	-	(58,021)	(58,021)
3898-00	CITY OF CLEARBROOK	-	9,013	111,155	21,758	141,926	(2,082)	(4,352)	(6,434)
3908-00	CITY OF CLEVELAND	-	15,086	186,064	-	201,151	(3,486)	5,077	1,591
3913-00	CITY OF CLIMAX	-	1,959	24,164	3,626	29,750	(453)	(725)	(1,178)
3932-00	CITY OF CLOQUET	-	294,673	3,634,299	417,029	4,346,000	(68,083)	(83,406)	(151,489)
3958-00	CITY OF COLD SPRING	-	114,225	1,408,774	94,285	1,617,284	(26,391)	(18,857)	(45,248)
3960-01	CITY OF COLERAINE	-	25,862	318,968	-	344,830	(5,975)	30,461	24,486
3974-00	CITY OF COLUMBIA HEIGHTS	-	619,518	7,640,726	-	8,260,244	(143,137)	110,966	(32,171)
3982-00	CITY OF COMFREY	-	8,425	103,906	-	112,331	(1,947)	3,626	1,680
4008-00	CITY OF COON RAPIDS	-	1,722,190	21,240,349	206,701	23,169,240	(397,906)	(41,340)	(439,246)
4014-00	CITY OF CORCORAN	-	182,995	2,256,938	-	2,439,933	(42,280)	144,328	102,048
4038-00	CITY OF COTTAGE GROVE	-	995,304	12,275,424	-	13,270,728	(229,961)	101,537	(128,424)
4064-00	CITY OF CROOKSTON	-	267,635	3,300,832	-	3,568,467	(61,836)	45,692	(16,144)
4070-00	CITY OF CROSBY	-	84,248	1,039,061	50,769	1,174,078	(19,465)	(10,154)	(29,619)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4072-00	CITY OF CROSSLAKE	\$ 1,418,623	\$ 559,506	\$ 1,110,126	\$ 106,822	\$ 88,836	\$ -	\$ -	\$ -	\$ 88,836
4082-00	CITY OF CRYSTAL	12,080,055	4,439,783	8,809,058	847,654	704,932	-	-	-	704,932
4093-00	CITY OF CYRUS	26,110	12,088	23,984	2,308	1,919	-	-	3,626	5,546
4122-00	CITY OF DANUBE	239,338	93,251	185,021	17,804	14,806	-	-	-	14,806
4146-00	CITY OF DAWSON	748,476	288,387	572,195	55,060	45,789	-	-	-	45,789
4150-00	CITY OF DAYTON	3,002,607	1,450,571	2,878,105	276,946	230,316	-	-	543,951	774,267
4158-00	CITY OF DEEPHAVEN	2,419,492	920,422	1,826,226	175,729	146,141	-	-	-	146,141
4170-00	CITY OF DEER RIVER	1,118,362	438,625	870,284	83,743	69,643	-	-	-	69,643
4182-00	CITY OF DEERWOOD	574,412	219,312	435,142	41,872	34,822	-	-	-	34,822
4226-00	CITY OF DETROIT LAKES	4,995,643	1,915,099	3,799,784	365,635	304,072	-	-	-	304,072
4240-00	CITY OF DILWORTH	1,649,258	685,567	1,360,247	130,890	108,852	-	-	65,274	174,126
4300-01	CITY OF DULUTH	92,958,986	35,848,094	71,126,894	6,844,201	5,691,827	-	-	-	5,691,827
4336-00	CITY OF DUNDAS	496,083	208,951	414,584	39,893	33,177	-	-	25,384	58,561
4346-00	CITY OF EAGAN	44,173,142	17,265,246	34,256,307	3,296,321	2,741,312	-	-	-	2,741,312
4356-00	CITY OF EAGLE LAKE	791,992	300,475	596,179	57,367	47,708	-	-	-	47,708
4362-00	CITY OF EAST BETHEL	182,767	184,775	366,616	35,278	29,338	-	-	235,712	265,050
4366-00	CITY OF EAST GRAND FORKS	9,442,983	3,593,616	7,130,164	686,102	570,581	-	-	-	570,581
4404-00	CITY OF EDEN PRAIRIE	31,592,652	12,433,464	24,669,475	2,373,826	1,974,139	-	-	-	1,974,139
4406-00	CITY OF EDEN VALLEY	313,316	115,700	229,563	22,090	18,370	-	-	-	18,370
4410-00	CITY OF EDINA	38,111,357	15,199,910	30,158,433	2,902,002	2,413,385	-	-	159,559	2,572,944
4452-00	CITY OF ELK RIVER	14,260,210	5,491,447	10,895,685	1,048,440	871,911	-	-	-	871,911
4454-00	CITY OF ELKO NEW MARKET	2,027,848	728,739	1,445,905	139,133	115,706	-	-	-	115,706
4486-00	CITY OF ELMORE	56,571	5,181	10,279	989	823	-	-	-	823
4492-00	CITY OF ELY	1,827,674	709,744	1,408,216	135,506	112,690	-	-	-	112,690
4505-00	CITY OF EMILY	374,238	74,255	147,332	14,177	11,790	-	-	-	11,790
4546-00	CITY OF EVELETH	2,911,224	1,101,743	2,185,990	210,347	174,931	-	-	-	174,931
4572-00	CITY OF FAIRFAX	600,521	269,392	534,505	51,433	42,773	-	-	65,274	108,047
4578-00	CITY OF FAIRMONT	6,013,918	2,134,411	4,234,927	407,507	338,894	-	-	-	338,894
4600-00	CITY OF FARIBAULT	14,878,138	5,831,640	11,570,669	1,113,390	925,926	-	-	-	925,926
4610-00	CITY OF FARMINGTON	10,765,871	4,241,193	8,415,032	809,738	673,401	-	-	-	673,401
4632-00	CITY OF FERGUS FALLS	8,159,259	3,272,419	6,492,869	624,778	519,582	-	-	72,527	592,109
4670-00	CITY OF FLOODWOOD	213,229	176,141	349,484	33,629	27,967	-	-	192,196	220,163
4686-00	CITY OF FOLEY	1,096,604	454,167	901,121	86,711	72,111	-	-	39,890	112,001
4700-00	CITY OF FOREST LAKE	9,995,637	3,990,797	7,918,216	761,932	633,644	-	-	50,769	684,413
4718-00	CITY OF FOSSTON	391,644	359,189	712,674	68,577	57,031	-	-	427,908	484,939
4756-00	CITY OF FRAZEE	696,257	208,951	414,584	39,893	33,177	-	-	-	33,177
4780-00	CITY OF FRIDLEY	17,615,297	6,878,123	13,647,017	1,313,187	1,092,083	-	-	-	1,092,083
4788-00	CITY OF FULDA	517,841	212,405	421,437	40,553	33,725	-	-	14,505	48,230
4816-00	CITY OF GAYLORD	974,760	376,458	746,937	71,874	59,773	-	-	-	59,773
4842-00	CITY OF GIBBON	326,370	176,141	349,484	33,629	27,967	-	-	97,911	125,878
4844-00	CITY OF GILBERT	2,023,496	737,373	1,463,037	140,781	117,077	-	-	-	117,077
4860-00	CITY OF GLENCOE	2,288,944	973,955	1,932,442	185,950	154,641	-	-	137,801	292,442
4870-00	CITY OF GLENWOOD	1,288,075	474,889	942,237	90,667	75,401	-	-	-	75,401
4876-00	CITY OF GLYNDON	944,298	360,916	716,100	68,907	57,305	-	-	-	57,305
4884-00	CITY OF GOLDEN VALLEY	11,205,383	3,773,211	7,486,500	720,390	599,096	-	-	-	599,096

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4072-00	CITY OF CROSSLAKE	\$ -	\$ 63,480	\$ 782,921	\$ 7,253	\$ 853,653	\$ (14,667)	\$ (1,451)	\$ (16,117)
4082-00	CITY OF CRYSTAL	-	503,726	6,212,621	743,399	7,459,746	(116,384)	(148,680)	(265,064)
4093-00	CITY OF CYRUS	-	1,371	16,915	-	18,286	(317)	725	408
4122-00	CITY OF DANUBE	-	10,580	130,487	3,626	144,693	(2,444)	(725)	(3,170)
4146-00	CITY OF DAWSON	-	32,720	403,542	18,132	454,394	(7,560)	(3,626)	(11,186)
4150-00	CITY OF DAYTON	-	164,578	2,029,794	-	2,194,372	(38,025)	108,790	70,765
4158-00	CITY OF DEEPHAVEN	-	104,429	1,287,953	83,406	1,475,787	(24,128)	(16,681)	(40,809)
4170-00	CITY OF DEER RIVER	-	49,765	613,771	10,879	674,415	(11,498)	(2,176)	(13,674)
4182-00	CITY OF DEERWOOD	-	24,883	306,886	18,132	349,900	(5,749)	(3,626)	(9,375)
4226-00	CITY OF DETROIT LAKES	-	217,282	2,679,812	141,427	3,038,521	(50,202)	(28,285)	(78,488)
4240-00	CITY OF DILWORTH	-	77,783	959,320	-	1,037,102	(17,971)	13,055	(4,917)
4300-01	CITY OF DULUTH	-	4,067,228	50,162,504	2,186,682	56,416,414	(939,718)	(437,336)	(1,377,055)
4336-00	CITY OF DUNDAS	-	23,707	292,387	-	316,094	(5,477)	5,077	(401)
4346-00	CITY OF EAGAN	-	1,958,868	24,159,387	554,830	26,673,085	(452,589)	(110,966)	(563,555)
4356-00	CITY OF EAGLE LAKE	-	34,091	420,457	29,011	483,559	(7,877)	(5,802)	(13,679)
4362-00	CITY OF EAST BETHEL	-	20,964	258,557	-	279,521	(4,844)	47,142	42,299
4366-00	CITY OF EAST GRAND FORKS	-	407,722	5,028,574	322,744	5,759,040	(94,203)	(64,549)	(158,752)
4404-00	CITY OF EDEN PRAIRIE	-	1,410,667	17,398,238	217,580	19,026,486	(325,930)	(43,516)	(369,446)
4406-00	CITY OF EDEN VALLEY	-	13,127	161,900	18,132	193,159	(3,033)	(3,626)	(6,659)
4410-00	CITY OF EDINA	-	1,724,541	21,269,346	-	22,993,887	(398,449)	31,912	(366,537)
4452-00	CITY OF ELK RIVER	-	623,045	7,684,222	351,755	8,659,021	(143,952)	(70,351)	(214,303)
4454-00	CITY OF ELKO NEW MARKET	-	82,681	1,019,730	159,559	1,261,970	(19,103)	(31,912)	(51,015)
4486-00	CITY OF ELMORE	-	588	7,249	36,263	44,100	(136)	(7,253)	(7,388)
4492-00	CITY OF ELY	-	80,526	993,149	32,637	1,106,312	(18,605)	(6,527)	(25,133)
4505-00	CITY OF EMILY	-	8,425	103,906	155,933	268,263	(1,947)	(31,187)	(33,133)
4546-00	CITY OF EVELETH	-	125,001	1,541,677	112,416	1,779,094	(28,881)	(22,483)	(51,364)
4572-00	CITY OF FAIRFAX	-	30,564	376,962	-	407,526	(7,062)	13,055	5,993
4578-00	CITY OF FAIRMONT	-	242,165	2,986,698	529,445	3,758,307	(55,951)	(105,889)	(161,840)
4600-00	CITY OF FARIBAULT	-	661,642	8,160,257	152,306	8,974,205	(152,870)	(30,461)	(183,331)
4610-00	CITY OF FARMINGTON	-	481,194	5,934,732	65,274	6,481,201	(111,178)	(13,055)	(124,233)
4632-00	CITY OF FERGUS FALLS	-	371,280	4,579,120	-	4,950,399	(85,783)	14,505	(71,278)
4670-00	CITY OF FLOODWOOD	-	19,984	246,475	-	266,459	(4,617)	38,439	33,822
4686-00	CITY OF FOLEY	-	51,529	635,519	-	687,048	(11,905)	7,978	(3,928)
4700-00	CITY OF FOREST LAKE	-	452,785	5,584,351	-	6,037,136	(104,614)	10,154	(94,461)
4718-00	CITY OF FOSSTON	-	40,753	502,616	-	543,368	(9,416)	85,582	76,166
4756-00	CITY OF FRAZEE	-	23,707	292,387	141,427	457,521	(5,477)	(28,285)	(33,763)
4780-00	CITY OF FRIDLEY	-	780,373	9,624,609	235,712	10,640,694	(180,302)	(47,142)	(227,445)
4788-00	CITY OF FULDA	-	24,099	297,220	-	321,319	(5,568)	2,901	(2,667)
4816-00	CITY OF GAYLORD	-	42,712	526,780	21,758	591,250	(9,868)	(4,352)	(14,220)
4842-00	CITY OF GIBBON	-	19,984	246,475	-	266,459	(4,617)	19,582	14,965
4844-00	CITY OF GILBERT	-	83,660	1,031,812	137,801	1,253,273	(19,329)	(27,560)	(46,890)
4860-00	CITY OF GLENCOE	-	110,502	1,362,862	-	1,473,364	(25,531)	27,560	2,029
4870-00	CITY OF GLENWOOD	-	53,880	664,516	76,153	794,549	(12,449)	(15,231)	(27,679)
4876-00	CITY OF GLYNDON	-	40,949	505,032	29,011	574,991	(9,461)	(5,802)	(15,263)
4884-00	CITY OF GOLDEN VALLEY	-	428,098	5,279,882	1,414,272	7,122,252	(98,911)	(282,854)	(381,765)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
4896-00	CITY OF GOODHUE	\$ 609,225	\$ 210,678	\$ 418,011	\$ 40,223	\$ 33,451	\$ -	\$ -	\$ -	\$ 33,451
4904-00	CITY OF GOODVIEW	1,810,268	651,030	1,291,721	124,296	103,368	-	-	-	103,368
4940-00	CITY OF GRAND MEADOW	626,631	179,594	356,337	34,289	28,515	-	-	-	28,515
4952-00	CITY OF GRAND RAPIDS	5,931,238	2,426,252	4,813,974	463,226	385,231	-	-	152,306	537,538
4960-00	CITY OF GRANITE FALLS	1,636,203	576,775	1,144,390	110,119	91,578	-	-	-	91,578
5062-00	CITY OF HALLOCK	221,932	86,344	171,316	16,485	13,709	-	-	-	13,709
5072-00	CITY OF HAM LAKE	326,370	139,876	277,532	26,706	22,209	-	-	21,758	43,967
5122-00	CITY OF HARRIS	17,406	-	-	-	-	-	-	-	-
5142-00	CITY OF HASTINGS	17,680,571	6,990,370	13,869,727	1,334,618	1,109,905	-	-	-	1,109,905
5160-00	CITY OF HAWLEY	1,205,395	464,528	921,679	88,689	73,756	-	-	-	73,756
5188-00	CITY OF HECTOR	530,896	264,211	524,226	50,444	41,950	-	-	112,416	154,367
5208-00	CITY OF HENDERSON	352,480	117,427	232,989	22,419	18,645	-	-	-	18,645
5224-00	CITY OF HENNING	413,402	112,247	222,711	21,430	17,822	-	-	-	17,822
5234-00	CITY OF HERMANTOWN	5,252,387	2,158,588	4,282,895	412,123	342,733	-	-	155,933	498,665
5240-00	CITY OF HERON LAKE	191,471	70,802	140,479	13,518	11,242	-	-	-	11,242
5246-00	CITY OF HIBBING	15,261,079	5,823,006	11,553,538	1,111,742	924,555	-	-	-	924,555
5266-00	CITY OF HILL CITY	230,635	145,057	287,811	27,695	23,032	-	-	112,416	135,448
5304-00	CITY OF HOKAH	269,800	100,158	198,726	19,122	15,903	-	-	-	15,903
5354-00	CITY OF HOPKINS	12,667,522	4,831,782	9,586,832	922,495	767,172	-	-	-	767,172
5362-00	CITY OF HOUSTON	365,535	151,965	301,516	29,013	24,128	-	-	14,505	38,634
5366-00	CITY OF HOWARD LAKE	944,298	431,718	856,579	82,425	68,547	-	-	119,669	188,216
5392-00	CITY OF HUTCHINSON	7,027,842	2,871,785	5,697,964	548,288	455,971	-	-	174,064	630,036
5416-00	CITY OF INTERNATIONAL FALLS	5,426,451	2,177,583	4,320,584	415,749	345,749	-	-	50,769	396,517
5420-00	CITY OF INVER GROVE HEIGHTS	19,225,391	9,021,169	17,899,075	1,722,342	1,432,348	-	-	2,922,828	4,355,176
5442-00	CITY OF ISANTI	3,128,804	1,169,091	2,319,616	223,206	185,624	-	-	-	185,624
5452-00	CITY OF ISLE	1,074,846	357,462	709,247	68,247	56,757	-	-	-	56,757
5458-00	CITY OF IVANHOE	187,119	72,529	143,905	13,847	11,516	-	-	-	11,516
5470-00	CITY OF JANESVILLE	1,044,385	416,176	825,742	79,457	66,079	-	-	3,626	69,705
5500-00	CITY OF JORDAN	2,819,840	1,296,879	2,573,163	247,603	205,914	-	-	373,513	579,426
5528-00	CITY OF KASSON	2,471,712	1,025,761	2,035,232	195,841	162,866	-	-	94,285	257,151
5534-00	CITY OF KEEWATIN	813,750	297,022	589,326	56,708	47,160	-	-	-	47,160
5556-00	CITY OF KENYON	857,266	326,378	647,574	62,313	51,821	-	-	-	51,821
5626-00	CITY OF LA CRESCENT	2,271,538	816,810	1,620,647	155,947	129,690	-	-	-	129,690
5654-00	CITY OF LAKE CITY	3,059,178	1,125,919	2,233,958	214,963	178,769	-	-	-	178,769
5656-00	CITY OF LAKE CRYSTAL	596,170	229,674	455,700	43,850	36,467	-	-	-	36,467
5662-00	CITY OF LAKE ELMO	1,114,011	421,356	836,021	80,446	66,901	-	-	-	66,901
5702-00	CITY OF LAKE PARK	352,480	170,960	339,205	32,640	27,144	-	-	65,274	92,418
5712-00	CITY OF LAKE SHORE	600,521	227,947	452,274	43,520	36,193	-	-	-	36,193
5724-00	CITY OF LAKEFIELD	674,499	245,216	486,537	46,817	38,934	-	-	-	38,934
5742-00	CITY OF LAKEVILLE	26,092,224	10,499,370	20,832,001	2,004,564	1,667,051	-	-	304,612	1,971,663
5752-00	CITY OF LAMBERTON	187,119	67,348	133,626	12,858	10,693	-	-	-	10,693
5794-00	CITY OF LE CENTER	887,727	360,916	716,100	68,907	57,305	-	-	18,132	75,437
5804-00	CITY OF LE SUEUR	2,262,835	970,501	1,925,590	185,290	154,093	-	-	152,306	306,399
5856-01	CITY OF LESTER PRAIRIE	874,673	348,828	692,116	66,599	55,386	-	-	3,626	59,012
5862-00	CITY OF LEWISTON	574,412	267,665	531,079	51,103	42,499	-	-	83,406	125,905

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4896-00	CITY OF GOODHUE	\$ -	\$ 23,903	\$ 294,803	\$ 65,274	\$ 383,981	\$ (5,523)	\$ (13,055)	\$ (18,578)
4904-00	CITY OF GOODVIEW	-	73,864	910,991	141,427	1,126,282	(17,066)	(28,285)	(45,351)
4940-00	CITY OF GRAND MEADOW	-	20,376	251,308	145,054	416,738	(4,708)	(29,011)	(33,719)
4952-00	CITY OF GRAND RAPIDS	-	275,276	3,395,073	-	3,670,349	(63,602)	30,461	(33,140)
4960-00	CITY OF GRANITE FALLS	-	65,439	807,085	152,306	1,024,830	(15,120)	(30,461)	(45,581)
5062-00	CITY OF HALLOCK	-	9,796	120,821	3,626	134,244	(2,263)	(725)	(2,989)
5072-00	CITY OF HAM LAKE	-	15,870	195,730	-	211,600	(3,667)	4,352	685
5122-00	CITY OF HARRIS	-	-	-	14,505	14,505	-	(2,901)	(2,901)
5142-00	CITY OF HASTINGS	-	793,108	9,781,676	54,395	10,629,180	(183,245)	(10,879)	(194,124)
5160-00	CITY OF HAWLEY	-	52,704	650,018	29,011	731,732	(12,177)	(5,802)	(17,979)
5188-00	CITY OF HECTOR	-	29,977	369,713	-	399,689	(6,926)	22,483	15,557
5208-00	CITY OF HENDERSON	-	13,323	164,317	47,142	224,782	(3,078)	(9,428)	(12,507)
5224-00	CITY OF HENNING	-	12,735	157,067	108,790	278,593	(2,942)	(21,758)	(24,700)
5234-00	CITY OF HERMANTOWN	-	244,908	3,020,528	-	3,265,435	(56,585)	31,187	(25,398)
5240-00	CITY OF HERON LAKE	-	8,033	99,073	10,879	117,985	(1,856)	(2,176)	(4,032)
5246-00	CITY OF HIBBING	-	660,662	8,148,175	489,556	9,298,393	(152,644)	(97,911)	(250,555)
5266-00	CITY OF HILL CITY	-	16,458	202,979	-	219,437	(3,803)	22,483	18,681
5304-00	CITY OF HOKAH	-	11,364	140,152	14,505	166,022	(2,626)	(2,901)	(5,527)
5354-00	CITY OF HOPKINS	-	548,201	6,761,149	409,776	7,719,126	(126,660)	(81,955)	(208,615)
5362-00	CITY OF HOUSTON	-	17,241	212,645	-	229,887	(3,984)	2,901	(1,083)
5366-00	CITY OF HOWARD LAKE	-	48,982	604,106	-	653,087	(11,317)	23,934	12,617
5392-00	CITY OF HUTCHINSON	-	325,825	4,018,510	-	4,344,335	(75,281)	34,813	(40,468)
5416-00	CITY OF INTERNATIONAL FALLS	-	247,063	3,047,108	-	3,294,171	(57,083)	10,154	(46,929)
5420-00	CITY OF INVER GROVE HEIGHTS	-	1,023,517	12,623,389	-	13,646,906	(236,480)	584,566	348,086
5442-00	CITY OF ISANTI	-	132,642	1,635,918	152,306	1,920,866	(30,646)	(30,461)	(61,108)
5452-00	CITY OF ISLE	-	40,557	500,199	145,054	685,810	(9,370)	(29,011)	(38,381)
5458-00	CITY OF IVANHOE	-	8,229	101,490	3,626	113,345	(1,901)	(725)	(2,627)
5470-00	CITY OF JANESVILLE	-	47,218	582,358	-	629,576	(10,910)	725	(10,184)
5500-00	CITY OF JORDAN	-	147,140	1,814,733	-	1,961,873	(33,996)	74,703	40,706
5528-00	CITY OF KASSON	-	116,380	1,435,355	-	1,551,735	(26,889)	18,857	(8,032)
5534-00	CITY OF KEEWATIN	-	33,699	415,625	54,395	503,719	(7,786)	(10,879)	(18,665)
5556-00	CITY OF KENYON	-	37,030	456,704	29,011	522,744	(8,556)	(5,802)	(14,358)
5626-00	CITY OF LA CRESCENT	-	92,673	1,142,968	177,691	1,413,331	(21,412)	(35,538)	(56,950)
5654-00	CITY OF LAKE CITY	-	127,744	1,575,507	184,943	1,888,194	(29,515)	(36,989)	(66,503)
5656-00	CITY OF LAKE CRYSTAL	-	26,058	321,384	14,505	361,948	(6,021)	(2,901)	(8,922)
5662-00	CITY OF LAKE ELMO	-	47,806	589,607	43,516	680,929	(11,045)	(8,703)	(19,749)
5702-00	CITY OF LAKE PARK	-	19,397	239,226	-	258,622	(4,482)	13,055	8,573
5712-00	CITY OF LAKE SHORE	-	25,862	318,968	21,758	366,588	(5,975)	(4,352)	(10,327)
5724-00	CITY OF LAKEFIELD	-	27,821	343,132	47,142	418,096	(6,428)	(9,428)	(15,857)
5742-00	CITY OF LAKEVILLE	-	1,191,230	14,691,846	-	15,883,076	(275,229)	60,922	(214,307)
5752-00	CITY OF LAMBERTON	-	7,641	94,240	14,505	116,387	(1,765)	(2,901)	(4,667)
5794-00	CITY OF LE CENTER	-	40,949	505,032	-	545,981	(9,461)	3,626	(5,835)
5804-00	CITY OF LE SUEUR	-	110,110	1,358,029	-	1,468,140	(25,441)	30,461	5,021
5856-01	CITY OF LESTER PRAIRIE	-	39,577	488,117	-	527,694	(9,144)	725	(8,419)
5862-00	CITY OF LEWISTON	-	30,369	374,545	-	404,914	(7,017)	16,681	9,665

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL))	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
5906-00	CITY OF LINO LAKES	\$ 10,300,249	\$ 3,976,982	\$ 7,890,806	\$ 759,294	\$ 631,450	\$ -	\$ -	\$ -	\$ 631,450
5918-00	CITY OF LITCHFIELD	2,750,214	1,122,466	2,227,105	214,304	178,221	-	-	65,274	243,495
5926-00	CITY OF LITTLE FALLS	4,608,350	1,925,460	3,820,342	367,613	305,717	-	-	203,075	508,792
5960-00	CITY OF LONG LAKE	391,644	108,793	215,858	20,771	17,274	-	-	-	17,274
5964-00	CITY OF LONG PRAIRIE	1,466,491	611,312	1,212,916	116,713	97,062	-	-	61,648	158,710
5968-00	CITY OF LONSDALE	1,762,400	701,109	1,391,084	133,857	111,320	-	-	3,626	114,946
6010-00	CITY OF LYLE	191,471	51,806	102,789	9,891	8,226	-	-	-	8,226
6034-00	CITY OF MADELIA	944,298	393,726	781,200	75,171	62,514	-	-	39,890	102,404
6040-00	CITY OF MADISON LAKE	557,005	207,224	411,158	39,564	32,902	-	-	-	32,902
6048-00	CITY OF MAHTOMEDI	1,235,856	659,664	1,308,853	125,945	104,739	-	-	355,381	460,120
6078-00	CITY OF MANKATO	23,999,102	9,753,362	19,351,833	1,862,134	1,548,603	-	-	482,303	2,030,905
6100-00	CITY OF MAPLE GROVE	29,416,850	11,820,425	23,453,133	2,256,783	1,876,803	-	-	308,239	2,185,042
6114-02	CITY OF MAPLETON	935,595	347,101	688,690	66,269	55,111	-	-	-	55,111
6120-00	CITY OF MAPLEWOOD	30,430,774	12,065,641	23,939,670	2,303,600	1,915,738	-	-	-	1,915,738
6140-00	CITY OF MARSHALL	6,892,942	2,655,926	5,269,674	507,076	421,698	-	-	-	421,698
6224-00	CITY OF MEDINA	3,629,239	1,359,047	2,696,511	259,472	215,784	-	-	-	215,784
6232-00	CITY OF MELROSE	1,401,217	566,413	1,123,832	108,141	89,933	-	-	21,758	111,691
6238-02	CITY OF MENAUGA	735,421	217,586	431,716	41,542	34,547	-	-	-	34,547
6244-00	CITY OF MENDOTA HEIGHTS	7,084,413	2,707,732	5,372,463	516,966	429,924	-	-	-	429,924
6272-00	CITY OF MILACA	1,588,336	645,849	1,281,442	123,307	102,546	-	-	32,637	135,183
6296-00	CITY OF MINNEAPOLIS	583,724,295	232,231,204	460,774,402	44,338,117	36,872,807	-	-	1,236,581	38,109,389
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	12,315,042	4,976,839	9,874,643	950,190	790,204	-	-	188,570	978,774
6310-00	CITY OF MINNEOTA	282,854	107,066	212,432	20,441	17,000	-	-	-	17,000
6318-00	CITY OF MINNESOTA LAKE	195,822	82,890	164,463	15,826	13,161	-	-	10,879	24,040
6320-00	CITY OF MINNETONKA	29,556,101	12,126,081	24,059,591	2,315,139	1,925,334	-	-	834,058	2,759,392
6324-00	CITY OF MINNETRISTA	4,281,979	1,704,421	3,381,774	325,414	270,622	-	-	10,879	281,501
6352-00	CITY OF MONTEVIDEO	2,932,982	1,119,012	2,220,253	213,644	177,673	-	-	-	177,673
6354-00	CITY OF MONTGOMERY	2,040,903	787,453	1,562,400	150,342	125,029	-	-	-	125,029
6368-00	CITY OF MOORHEAD	29,147,050	11,195,298	22,212,807	2,137,432	1,777,548	-	-	-	1,777,548
6382-00	CITY OF MOOSE LAKE	1,022,627	400,634	794,905	76,490	63,611	-	-	-	63,611
6398-00	CITY OF MORGAN	313,316	115,700	229,563	22,090	18,370	-	-	-	18,370
6406-00	CITY OF MORRIS	1,701,478	105,339	209,005	20,112	16,725	-	-	-	16,725
6424-00	CITY OF MOTLEY	356,832	150,238	298,089	28,684	23,854	-	-	18,132	41,986
6430-00	CITY OF MOUND	443,864	164,053	325,500	31,321	26,048	-	-	-	26,048
6434-00	CITY OF MOUNDS VIEW	8,033,063	2,773,353	5,502,663	529,495	440,343	-	-	-	440,343
6440-00	CITY OF MOUNTAIN LAKE	939,947	345,374	685,263	65,940	54,837	-	-	-	54,837
6472-02	CITY OF NASHWAUK	1,174,933	395,453	784,626	75,501	62,789	-	-	-	62,789
6506-00	CITY OF NEW BRIGHTON	10,487,368	4,367,254	8,665,153	833,806	693,416	-	-	431,534	1,124,951
6518-00	CITY OF NEW HOPE	11,692,763	4,386,250	8,702,843	837,433	696,432	-	-	-	696,432
6534-01	CITY OF NEW PRAGUE	3,281,110	1,341,778	2,662,248	256,175	213,043	-	-	83,406	296,448
6540-00	CITY OF NEW RICHLAND	378,590	126,062	250,121	24,068	20,016	-	-	-	20,016
6542-00	CITY OF SCANDIA	169,713	67,348	133,626	12,858	10,693	-	-	-	10,693
6550-00	CITY OF NEW ULM	7,767,615	3,168,806	6,287,290	604,996	503,131	-	-	181,317	684,448
6552-00	CITY OF NEW YORK MILLS	578,763	262,484	520,800	50,114	41,676	-	-	68,900	110,577
6582-00	CITY OF NISSWA	1,414,272	587,136	1,164,947	112,097	93,223	-	-	54,395	147,618

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Pension Expense		
							Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
5906-00	CITY OF LINO LAKES	\$ -	\$ 451,218	\$ 5,565,020	\$ 232,086	\$ 6,248,323	\$ (104,252)	\$ (46,417)	\$ (150,669)
5918-00	CITY OF LITCHFIELD	-	127,352	1,570,674	-	1,698,026	(29,424)	13,055	(16,369)
5926-00	CITY OF LITTLE FALLS	-	218,457	2,694,311	-	2,912,768	(50,474)	40,615	(9,859)
5960-00	CITY OF LONG LAKE	-	12,343	152,235	97,911	262,489	(2,852)	(19,582)	(22,434)
5964-00	CITY OF LONG PRAIRIE	-	69,358	855,413	-	924,771	(16,025)	12,330	(3,695)
5968-00	CITY OF LONSDALE	-	79,546	981,067	-	1,060,613	(18,379)	725	(17,654)
6010-00	CITY OF LYLE	-	5,878	72,493	50,769	129,139	(1,358)	(10,154)	(11,512)
6034-00	CITY OF MADEIRA	-	44,671	550,944	-	595,615	(10,321)	7,978	(2,343)
6040-00	CITY OF MADISON LAKE	-	23,511	289,971	29,011	342,492	(5,432)	(5,802)	(11,234)
6048-00	CITY OF MAHOMET	-	74,844	923,073	-	997,917	(17,292)	71,076	53,784
6078-00	CITY OF MANKATO	-	1,106,590	13,647,951	-	14,754,542	(255,674)	96,461	(159,213)
6100-00	CITY OF MAPLE GROVE	-	1,341,113	16,540,409	-	17,881,522	(309,859)	61,648	(248,212)
6114-02	CITY OF MAPLETON	-	39,381	485,701	50,769	575,851	(9,099)	(10,154)	(19,253)
6120-00	CITY OF MAPLEWOOD	-	1,368,935	16,883,541	21,758	18,274,234	(316,288)	(4,352)	(320,639)
6140-00	CITY OF MARSHALL	-	301,334	3,716,457	166,812	4,184,603	(69,622)	(33,362)	(102,984)
6224-00	CITY OF MEDINA	-	154,194	1,901,724	170,438	2,226,356	(35,626)	(34,088)	(69,713)
6232-00	CITY OF MELROSE	-	64,264	792,586	-	856,850	(14,848)	4,352	(10,496)
6238-02	CITY OF MENAUGA	-	24,687	304,469	155,933	485,088	(5,704)	(31,187)	(36,890)
6244-00	CITY OF MENDOTA HEIGHTS	-	307,212	3,788,950	217,580	4,313,742	(70,980)	(43,516)	(114,496)
6272-00	CITY OF MILACA	-	73,276	903,742	-	977,018	(16,930)	6,527	(10,403)
6296-00	CITY OF MINNEAPOLIS	-	26,348,324	324,962,847	-	351,311,171	(6,087,686)	247,316	(5,840,370)
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	-	564,659	6,964,128	-	7,528,787	(130,462)	37,714	(92,748)
6310-00	CITY OF MINNEOTA	-	12,147	149,818	10,879	172,845	(2,807)	(2,176)	(4,982)
6318-00	CITY OF MINNESOTA LAKE	-	9,404	115,988	-	125,393	(2,173)	2,176	3
6320-00	CITY OF MINNETONKA	-	1,375,792	16,968,115	-	18,343,908	(317,872)	166,812	(151,060)
6324-00	CITY OF MINNETRISTA	-	193,379	2,385,009	-	2,578,387	(44,680)	2,176	(42,504)
6352-00	CITY OF MONTEVIDEO	-	126,960	1,565,841	94,285	1,787,086	(29,334)	(18,857)	(48,191)
6354-00	CITY OF MONTGOMERY	-	89,342	1,101,888	47,142	1,238,373	(20,642)	(9,428)	(30,071)
6368-00	CITY OF MOORHEAD	-	1,270,188	15,665,664	779,663	17,715,515	(293,472)	(155,933)	(449,405)
6382-00	CITY OF MOOSE LAKE	-	45,455	560,610	10,879	616,944	(10,502)	(2,176)	(12,678)
6398-00	CITY OF MORGAN	-	13,127	161,900	18,132	193,159	(3,033)	(3,626)	(6,659)
6406-00	CITY OF MORRIS	-	11,951	147,402	1,196,691	1,356,045	(2,761)	(239,338)	(242,100)
6424-00	CITY OF MOTLEY	-	17,046	210,229	-	227,274	(3,938)	3,626	(312)
6430-00	CITY OF MOUND	-	18,613	229,560	25,384	273,557	(4,300)	(5,077)	(9,377)
6434-00	CITY OF MOUNDS VIEW	-	314,657	3,880,774	870,321	5,065,752	(72,700)	(174,064)	(246,765)
6440-00	CITY OF MOUNTAIN LAKE	-	39,185	483,284	58,021	580,491	(9,054)	(11,604)	(20,658)
6472-02	CITY OF NASHWAUK	-	44,867	553,361	148,680	746,908	(10,366)	(29,736)	(40,102)
6506-00	CITY OF NEW BRIGHTON	-	495,497	6,111,131	-	6,606,628	(114,483)	86,307	(28,176)
6518-00	CITY OF NEW HOPE	-	497,652	6,137,712	533,072	7,168,436	(114,981)	(106,614)	(221,595)
6534-01	CITY OF NEW PRAGUE	-	152,235	1,877,560	-	2,029,794	(35,173)	16,681	(18,492)
6540-00	CITY OF NEW RICHLAND	-	14,303	176,399	50,769	241,470	(3,305)	(10,154)	(13,458)
6542-00	CITY OF SCANDIA	-	7,641	94,240	-	101,882	(1,765)	-	(1,765)
6550-00	CITY OF NEW ULM	-	359,524	4,434,134	-	4,793,659	(83,067)	36,263	(46,803)
6552-00	CITY OF NEW YORK MILLS	-	29,781	367,296	-	397,077	(6,881)	13,780	6,899
6582-00	CITY OF NISSWA	-	66,615	821,583	-	888,198	(15,391)	10,879	(4,512)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40%) (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
6616-02	CITY OF NORTH BRANCH	\$ 4,434,286	\$ 1,840,843	\$ 3,652,453	\$ 351,458	\$ 292,282	\$ -	\$ -	\$ 170,438	\$ 462,720
6624-00	CITY OF NORTH MANKATO	2,044,614	2,044,614	4,056,758	390,362	324,636	-	-	170,438	495,074
6634-00	CITY OF NORTH ST PAUL	6,740,636	2,826,886	5,608,879	539,716	448,842	-	-	319,118	767,960
6638-00	CITY OF NORTHFIELD	8,733,671	3,674,779	7,291,200	701,597	583,468	-	-	438,787	1,022,255
6674-00	CITY OF OAK PARK HEIGHTS	3,855,522	1,471,293	2,919,221	280,903	233,606	-	-	-	233,606
6680-00	CITY OF OAKDALE	17,832,877	8,010,950	15,894,680	1,529,469	1,271,949	-	-	1,961,849	3,233,797
6710-00	CITY OF OLIVIA	1,301,130	495,612	983,353	94,623	78,691	-	-	-	78,691
6718-00	CITY OF ONAMIA	600,521	127,788	253,547	24,398	20,290	-	-	20,290	20,290
6732-00	CITY OF ORONO	9,721,486	3,792,207	7,524,190	724,017	602,112	-	-	-	602,112
6742-00	CITY OF ORTONVILLE	783,289	25,903	51,395	4,945	4,113	-	-	-	4,113
6752-00	CITY OF OSAKIS	900,782	291,841	579,047	55,719	46,337	-	-	-	46,337
6766-00	CITY OF OSSEO	2,184,506	796,087	1,579,532	151,991	126,400	-	-	-	126,400
6786-00	CITY OF OWATONNA	14,073,091	5,493,173	10,899,111	1,048,769	872,186	-	-	-	872,186
6810-00	CITY OF PARK RAPIDS	2,763,269	1,101,743	2,185,990	210,347	174,931	-	-	10,879	185,810
6820-01	CITY OF PARKERS PRAIRIE	513,489	198,590	394,026	37,915	31,531	-	-	-	31,531
6834-00	CITY OF PAYNESVILLE	1,118,362	431,718	856,579	82,425	68,547	-	-	-	68,547
6850-00	CITY OF PELICAN RAPIDS	1,066,143	335,013	664,705	63,961	53,192	-	-	-	53,192
6862-00	CITY OF PEQUOT LAKES	1,270,669	507,700	1,007,337	96,931	80,611	-	-	7,253	87,863
6870-00	CITY OF PERHAM	1,575,281	720,105	1,428,774	137,484	114,336	-	-	199,449	313,784
6888-00	CITY OF PIERZ	443,864	157,145	311,795	30,003	24,951	-	-	-	24,951
6890-00	CITY OF PILLAGER	274,151	86,344	171,316	16,485	13,709	-	-	-	13,709
6892-00	TOWNSHIP OF PIKE BAY	-	-	-	-	-	-	-	-	-
6924-00	CITY OF PINE RIVER	365,535	151,965	301,516	29,013	24,128	-	-	14,505	38,634
6930-00	CITY OF PLAINVIEW	1,949,519	770,184	1,528,137	147,045	122,287	-	-	-	122,287
6956-00	CITY OF PLYMOUTH	38,672,714	15,008,227	29,778,112	2,865,405	2,382,951	-	-	-	2,382,951
7010-02	CITY OF PRESTON	774,586	310,837	616,737	59,346	49,353	-	-	7,253	56,606
7016-00	CITY OF PRINCETON	3,555,261	1,267,523	2,514,916	241,998	201,253	-	-	-	201,253
7022-00	CITY OF PRIOR LAKE	13,046,112	5,185,791	10,289,227	990,083	823,381	-	-	18,132	841,512
7026-00	CITY OF PROCTOR	1,906,003	802,995	1,593,237	153,310	127,496	-	-	97,911	225,408
7048-00	CITY OF RAMSEY	11,196,680	4,156,576	8,247,143	793,583	659,966	-	-	-	659,966
7078-00	CITY OF RED WING	18,355,070	7,035,268	13,958,811	1,343,190	1,117,034	-	-	-	1,117,034
7084-00	CITY OF REDWOOD FALLS	3,394,252	1,416,033	2,809,579	270,352	224,833	-	-	145,054	369,886
7104-00	CITY OF RENVILLE	604,873	260,757	517,374	49,784	41,402	-	-	43,516	84,918
7110-00	CITY OF RICE	526,544	200,317	397,453	38,245	31,806	-	-	-	31,806
7132-00	CITY OF RICHFIELD	27,310,673	10,513,185	20,859,412	2,007,201	1,669,244	-	-	-	1,669,244
7160-00	CITY OF ROBBINSDALE	9,238,457	2,864,877	5,684,258	546,969	454,875	-	-	-	454,875
7164-00	CITY OF ROCHESTER	91,235,750	35,029,558	69,502,820	6,687,924	5,561,863	-	-	-	5,561,863
7206-00	CITY OF ROGERS	8,202,775	3,220,613	6,390,079	614,887	511,357	-	-	-	511,357
7238-00	CITY OF ROSEAU	1,792,861	644,123	1,278,016	122,977	102,271	-	-	-	102,271
7250-00	CITY OF ROSEMOUNT	10,704,948	4,292,999	8,517,822	819,629	681,626	-	-	94,285	775,911
7258-00	CITY OF ROSEVILLE	26,927,732	10,665,149	21,160,928	2,036,215	1,693,373	-	-	-	1,693,373
7286-00	CITY OF ROYALTON	382,941	167,506	332,353	31,981	26,596	-	-	32,637	59,233
7294-00	CITY OF RUSHFORD	892,079	345,374	685,263	65,940	54,837	-	-	-	54,837
7318-00	CITY OF ST ANTHONY	10,217,569	3,951,079	7,839,411	754,349	627,338	-	-	-	627,338
7324-00	CITY OF ST CHARLES	1,614,445	685,567	1,360,247	130,890	108,852	-	-	94,285	203,137

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
6616-02	CITY OF NORTH BRANCH	\$ -	\$ 208,857	\$ 2,575,906	\$ -	\$ 2,784,763	\$ (48,256)	\$ 34,088	\$ (14,168)
6624-00	CITY OF NORTH MANKATO	-	231,976	2,861,044	-	3,093,020	(53,597)	34,088	(19,510)
6634-00	CITY OF NORTH ST PAUL	-	320,731	3,955,683	-	4,276,414	(74,104)	63,824	(10,280)
6638-00	CITY OF NORTHFIELD	-	416,931	5,142,146	-	5,559,077	(96,330)	87,757	(8,573)
6674-00	CITY OF OAK PARK HEIGHTS	-	166,929	2,058,792	123,295	2,349,016	(38,568)	(24,659)	(63,227)
6680-00	CITY OF OAKDALE	-	908,901	11,209,782	-	12,118,682	(209,998)	392,370	182,371
6710-00	CITY OF OLIVIA	-	56,231	693,513	43,516	793,260	(12,992)	(8,703)	(21,695)
6718-00	CITY OF ONAMIA	-	14,499	178,815	232,086	425,399	(3,350)	(46,417)	(49,767)
6732-00	CITY OF ORONO	-	430,253	5,306,463	137,801	5,874,517	(99,409)	(27,560)	(126,969)
6742-00	CITY OF ORTONVILLE	-	2,939	36,246	598,346	637,531	(679)	(119,669)	(120,348)
6752-00	CITY OF OSAKIS	-	33,111	408,375	137,801	579,288	(7,650)	(27,560)	(35,210)
6766-00	CITY OF OSSEO	-	90,322	1,113,971	148,680	1,352,972	(20,869)	(29,736)	(50,605)
6786-00	CITY OF OWATONNA	-	623,241	7,686,638	192,196	8,502,075	(143,998)	(38,439)	(182,437)
6810-00	CITY OF PARK RAPIDS	-	125,001	1,541,677	-	1,666,678	(28,881)	2,176	(26,705)
6820-01	CITY OF PARKERS PRAIRIE	-	22,531	277,889	10,879	311,299	(5,206)	(2,176)	(7,382)
6834-00	CITY OF PAYNESVILLE	-	48,982	604,106	25,384	678,471	(11,317)	(5,077)	(16,394)
6850-00	CITY OF PELICAN RAPIDS	-	38,010	468,786	184,943	691,739	(8,782)	(36,989)	(45,771)
6862-00	CITY OF PEQUOT LAKES	-	57,602	710,428	-	768,030	(13,309)	1,451	(11,858)
6870-00	CITY OF PERHAM	-	81,701	1,007,648	-	1,089,349	(18,877)	39,890	21,013
6888-00	CITY OF PIERZ	-	17,829	219,894	39,890	277,613	(4,119)	(7,978)	(12,097)
6890-00	CITY OF PILLAGER	-	9,796	120,821	47,142	177,760	(2,263)	(9,428)	(11,692)
6892-00	TOWNSHIP OF PIKE BAY	-	-	-	-	-	-	-	-
6924-00	CITY OF PINE RIVER	-	17,241	212,645	-	229,887	(3,984)	2,901	(1,083)
6930-00	CITY OF PLAINVIEW	-	87,383	1,077,724	7,253	1,172,360	(20,190)	(1,451)	(21,640)
6956-00	CITY OF PLYMOUTH	-	1,702,793	21,001,124	710,762	23,414,679	(393,424)	(142,152)	(535,577)
7010-02	CITY OF PRESTON	-	35,267	434,956	-	470,223	(8,148)	1,451	(6,698)
7016-00	CITY OF PRINCETON	-	143,810	1,773,654	300,986	2,218,449	(33,227)	(60,197)	(93,424)
7022-00	CITY OF PRIOR LAKE	-	588,366	7,256,515	-	7,844,881	(135,940)	3,626	(132,313)
7026-00	CITY OF PROCTOR	-	91,106	1,123,636	-	1,214,742	(21,050)	19,582	(1,467)
7048-00	CITY OF RAMSEY	-	471,594	5,816,328	601,972	6,889,894	(108,960)	(120,394)	(229,354)
7078-00	CITY OF RED WING	-	798,203	9,844,503	522,193	11,164,898	(184,422)	(104,439)	(288,860)
7084-00	CITY OF REDWOOD FALLS	-	160,659	1,981,466	-	2,142,125	(37,120)	29,011	(8,109)
7104-00	CITY OF RENVILLE	-	29,585	364,880	-	394,465	(6,835)	8,703	1,868
7110-00	CITY OF RICE	-	22,727	280,305	18,132	321,164	(5,251)	(3,626)	(8,877)
7132-00	CITY OF RICHFIELD	-	1,192,797	14,711,177	681,751	16,585,726	(275,592)	(136,350)	(411,942)
7160-00	CITY OF ROBBINSDALE	-	325,041	4,008,844	1,682,621	6,016,506	(75,100)	(336,524)	(411,624)
7164-00	CITY OF ROCHESTER	-	3,974,359	49,017,120	2,469,536	55,461,015	(918,261)	(493,907)	(1,412,169)
7206-00	CITY OF ROGERS	-	365,402	4,506,627	72,527	4,944,556	(84,425)	(14,505)	(98,930)
7238-00	CITY OF ROSEAU	-	73,080	901,325	141,427	1,115,833	(16,885)	(28,285)	(45,170)
7250-00	CITY OF ROSEMOUNT	-	487,072	6,007,225	-	6,494,297	(112,536)	18,857	(93,679)
7258-00	CITY OF ROSEVILLE	-	1,210,039	14,923,822	43,516	16,177,377	(279,575)	(8,703)	(288,278)
7286-00	CITY OF ROYALTON	-	19,005	234,393	-	253,398	(4,391)	6,527	2,136
7294-00	CITY OF RUSHFORD	-	39,185	483,284	18,132	540,601	(9,054)	(3,626)	(12,680)
7318-00	CITY OF ST ANTHONY	-	448,279	5,528,774	217,580	6,194,632	(103,573)	(43,516)	(147,089)
7324-00	CITY OF ST CHARLES	-	77,783	959,320	-	1,037,102	(17,971)	18,857	886

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
7330-00	CITY OF ST CLOUD	\$ 58,389,836	\$ 23,573,502	\$ 46,772,640	\$ 4,500,707	\$ 3,742,913	\$ -	\$ -	\$ 844,937	\$ 4,587,850
7334-00	CITY OF ST FRANCIS	4,003,477	1,592,174	3,159,063	303,982	252,799	-	-	7,253	260,052
7340-00	CITY OF ST JAMES	1,997,387	811,629	1,610,369	154,958	128,867	-	-	39,890	168,757
7350-00	CITY OF ST JOSEPH	2,745,863	1,162,184	2,305,911	221,887	184,527	-	-	152,306	336,833
7356-00	CITY OF ST LOUIS PARK	33,489,952	13,448,864	26,684,149	2,567,688	2,135,361	-	-	333,623	2,468,984
7370-00	CITY OF ST PAUL	383,424,268	160,110,206	317,677,741	30,568,609	25,421,703	-	-	16,702,911	42,124,614
7474-00	CITY OF ST PAUL PARK	2,928,630	813,356	1,613,795	155,288	129,142	-	-	-	129,142
7476-01	CITY OF ST PETER	4,390,769	1,934,094	3,837,474	369,262	307,088	-	-	402,523	709,612
7524-00	CITY OF SARTELL	7,332,454	2,963,309	5,879,558	565,762	470,503	-	-	112,416	582,920
7526-00	CITY OF SAUK CENTRE	2,149,693	866,889	1,720,011	165,508	137,641	-	-	29,011	166,652
7532-00	CITY OF SAUK RAPIDS	5,461,264	2,293,283	4,550,148	437,839	364,119	-	-	264,723	628,842
7536-00	CITY OF SAVAGE	15,034,795	6,271,992	12,444,380	1,197,463	995,844	-	-	641,862	1,637,705
7562-00	CITY OF SEBEKA	282,854	126,062	250,121	24,068	20,016	-	-	29,011	49,026
7578-00	CITY OF SHAKOPEE	21,701,454	8,200,906	16,271,575	1,565,736	1,302,109	-	-	-	1,302,109
7638-00	CITY OF SILVER BAY	1,370,756	469,709	931,958	89,678	74,579	-	-	-	74,579
7648-00	CITY OF SILVER LAKE	-	-	-	-	-	-	-	-	-
7680-00	CITY OF SLAYTON	1,140,121	455,894	904,547	87,040	72,385	-	-	7,253	79,638
7682-00	CITY OF SLEEPY EYE	1,945,167	759,823	1,507,579	145,067	120,642	-	-	-	120,642
7692-00	CITY OF SOUTH ST PAUL	11,031,319	4,382,796	8,695,990	836,774	695,884	-	-	10,879	706,763
7742-00	CITY OF SPRING GROVE	526,544	55,260	109,642	10,550	8,774	-	-	-	8,774
7750-00	CITY OF SPRING LAKE PARK	4,090,509	1,467,840	2,912,369	280,243	233,058	-	-	-	233,058
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	1,092,253	455,894	904,547	87,040	72,385	-	-	47,142	119,527
7796-00	CITY OF STAPLES	1,684,071	663,118	1,315,705	126,604	105,287	-	-	-	105,287
7804-00	CITY OF STARBUCK	948,650	366,096	726,379	69,896	58,127	-	-	-	58,127
7824-00	CITY OF STILLWATER	13,320,263	5,596,786	11,104,690	1,068,551	888,637	-	-	652,741	1,541,378
7966-00	CITY OF THIEF RIVER FALLS	6,797,207	2,412,437	4,786,563	460,588	383,038	-	-	-	383,038
8014-00	CITY OF TRACY	735,421	297,022	589,326	56,708	47,160	-	-	10,879	58,039
8026-00	0000-00	-	18,996	37,689	3,627	3,016	-	-	39,890	42,906
8040-00	CITY OF TRUMAN	413,402	145,057	287,811	27,695	23,032	-	-	-	23,032
8062-00	CITY OF TWIN VALLEY	500,435	202,044	400,879	38,575	32,080	-	-	7,253	39,332
8064-00	CITY OF TWO HARBORS	2,323,757	954,959	1,894,753	182,323	151,625	-	-	68,900	220,525
8070-00	CITY OF TYLER	317,667	96,705	191,874	18,463	15,354	-	-	-	15,354
8102-01	CITY OF VADNAIS HEIGHTS	1,440,381	616,493	1,223,195	117,702	97,884	-	-	94,285	192,169
8130-00	CITY OF VERNDALE	387,293	81,163	161,037	15,496	12,887	-	-	-	12,887
8148-00	CITY OF VICTORIA	387,293	186,502	370,042	35,607	29,612	-	-	68,900	98,513
8168-00	CITY OF VIRGINIA	17,236,707	6,555,199	13,006,296	1,251,534	1,040,810	-	-	-	1,040,810
8188-00	CITY OF WABASHA	1,923,409	754,642	1,497,300	144,078	119,819	-	-	-	119,819
8194-00	CITY OF WACONIA	256,745	155,418	308,368	29,673	24,677	-	-	112,416	137,093
8202-00	CITY OF WADENA	2,245,428	906,607	1,798,816	173,091	143,948	-	-	32,637	176,585
8210-00	CITY OF WAITE PARK	5,456,913	2,206,940	4,378,832	421,354	350,410	-	-	87,032	437,442
8222-00	CITY OF WALKER	704,960	269,392	534,505	51,433	42,773	-	-	-	42,773
8226-00	CITY OF WALNUT GROVE	161,009	22,449	44,542	4,286	3,564	-	-	-	3,564
8260-00	CITY OF WARROAD	1,174,933	473,162	938,811	90,337	75,127	-	-	14,505	89,632
8266-00	CITY OF WASECA	6,453,430	2,317,460	4,598,116	442,455	367,958	-	-	-	367,958
8286-00	CITY OF WATERVILLE	966,056	371,277	736,658	70,885	58,950	-	-	-	58,950

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
7330-00	CITY OF ST CLOUD	\$ -	\$ 2,674,586	\$ 32,986,577	\$ -	\$ 35,661,163	\$ (617,953)	\$ 168,987	\$ (448,966)
7334-00	CITY OF ST FRANCIS	-	180,644	2,227,941	-	2,408,585	(41,737)	1,451	(40,287)
7340-00	CITY OF ST JAMES	-	92,085	1,135,718	-	1,227,804	(21,276)	7,978	(13,298)
7350-00	CITY OF ST JOSEPH	-	131,858	1,626,252	-	1,758,110	(30,465)	30,461	(4)
7356-00	CITY OF ST LOUIS PARK	-	1,525,872	18,819,095	-	20,344,966	(352,547)	66,725	(285,823)
7370-00	CITY OF ST PAUL	-	18,165,671	224,043,399	-	242,209,070	(4,197,113)	3,340,582	(856,531)
7474-00	CITY OF ST PAUL PARK	-	92,281	1,138,135	732,520	1,962,936	(21,321)	(146,504)	(167,825)
7476-01	CITY OF ST PETER	-	219,437	2,706,393	-	2,925,830	(50,700)	80,505	29,805
7524-00	CITY OF SARTELL	-	336,209	4,146,580	-	4,482,789	(77,680)	22,483	(55,197)
7526-00	CITY OF SAUK CENTRE	-	98,355	1,213,044	-	1,311,399	(22,725)	5,802	(16,922)
7532-00	CITY OF SAUK RAPIDS	-	260,190	3,209,008	-	3,469,198	(60,116)	52,945	(7,171)
7536-00	CITY OF SAVAGE	-	711,603	8,776,445	-	9,488,048	(164,413)	128,372	(36,041)
7562-00	CITY OF SEBEKA	-	14,303	176,399	-	190,701	(3,305)	5,802	2,498
7578-00	CITY OF SHAKOPEE	-	930,453	11,475,588	863,068	13,269,109	(214,978)	(172,614)	(387,591)
7638-00	CITY OF SILVER BAY	-	53,292	657,267	155,933	866,491	(12,313)	(31,187)	(43,499)
7648-00	CITY OF SILVER LAKE	-	-	-	-	-	-	-	-
7680-00	CITY OF SLAYTON	-	51,724	637,935	-	689,660	(11,951)	1,451	(10,500)
7682-00	CITY OF SLEEPY EYE	-	86,207	1,063,226	25,384	1,174,817	(19,918)	(5,077)	(24,995)
7692-00	CITY OF SOUTH ST PAUL	-	497,260	6,132,879	-	6,630,139	(114,890)	2,176	(112,714)
7742-00	CITY OF SPRING GROVE	-	6,270	77,326	322,744	406,339	(1,449)	(64,549)	(65,997)
7750-00	CITY OF SPRING LAKE PARK	-	166,537	2,053,959	326,370	2,546,866	(38,478)	(65,274)	(103,752)
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	-	51,724	637,935	-	689,660	(11,951)	9,428	(2,522)
7796-00	CITY OF STAPLES	-	75,236	927,906	10,879	1,014,021	(17,383)	(2,176)	(19,559)
7804-00	CITY OF STARBUCK	-	41,536	512,281	21,758	575,576	(9,597)	(4,352)	(13,948)
7824-00	CITY OF STILLWATER	-	634,996	7,831,624	-	8,466,620	(146,714)	130,548	(16,165)
7966-00	CITY OF THIEF RIVER FALLS	-	273,709	3,375,742	598,346	4,247,796	(63,239)	(119,669)	(182,909)
8014-00	CITY OF TRACY	-	33,699	415,625	-	449,324	(7,786)	2,176	(5,610)
8026-00	0000-00	-	2,155	26,581	-	28,736	(498)	7,978	7,480
8040-00	CITY OF TRUMAN	-	16,458	202,979	39,890	259,327	(3,803)	(7,978)	(11,780)
8062-00	CITY OF TWIN VALLEY	-	22,923	282,721	-	305,645	(5,296)	1,451	(3,846)
8064-00	CITY OF TWO HARBORS	-	108,347	1,336,281	-	1,444,628	(25,033)	13,780	(11,253)
8070-00	CITY OF TYLER	-	10,972	135,320	61,648	207,939	(2,535)	(12,330)	(14,865)
8102-01	CITY OF VADNAIS HEIGHTS	-	69,946	862,663	-	932,608	(16,161)	18,857	2,696
8130-00	CITY OF VERNDALE	-	9,209	113,572	152,306	275,087	(2,128)	(30,461)	(32,589)
8148-00	CITY OF VICTORIA	-	21,160	260,974	-	282,134	(4,889)	13,780	8,891
8168-00	CITY OF VIRGINIA	-	743,735	9,172,738	598,346	10,514,819	(171,837)	(119,669)	(291,506)
8188-00	CITY OF WABASHA	-	85,620	1,055,976	18,132	1,159,728	(19,782)	(3,626)	(23,408)
8194-00	CITY OF WACONIA	-	17,633	217,478	-	235,111	(4,074)	22,483	18,409
8202-00	CITY OF WADENA	-	102,861	1,268,622	-	1,371,483	(23,766)	6,527	(17,238)
8210-00	CITY OF WAITE PARK	-	250,393	3,088,187	-	3,338,581	(57,853)	17,406	(40,446)
8222-00	CITY OF WALKER	-	30,564	376,962	21,758	429,284	(7,062)	(4,352)	(11,413)
8226-00	CITY OF WALNUT GROVE	-	2,547	31,413	87,032	120,993	(588)	(17,406)	(17,995)
8260-00	CITY OF WARROAD	-	53,684	662,100	-	715,783	(12,403)	2,901	(9,502)
8266-00	CITY OF WASECA	-	262,933	3,242,838	511,314	4,017,085	(60,750)	(102,263)	(163,012)
8286-00	CITY OF WATERVILLE	-	42,124	519,531	25,384	587,039	(9,733)	(5,077)	(14,809)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Outflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Beginning Net Pension Liability (Single Discount Rate Assumption 5.40% (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8%)	Deferred Outflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)				
						Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
8296-00	CITY OF WAUBUN	\$ 39,164	\$ 41,445	\$ 82,232	\$ 7,913	\$ 6,580	\$ -	\$ -	\$ 54,395	\$ 60,976
8308-00	CITY OF WAYZATA	4,556,130	1,825,302	3,621,616	348,491	289,815	-	-	36,263	326,078
8324-00	CITY OF WELLS	1,401,217	557,779	1,106,700	106,492	88,562	-	-	3,626	92,188
8334-00	CITY OF WEST CONCORD	374,238	122,608	243,268	23,409	19,467	-	-	-	19,467
8342-00	CITY OF WEST ST PAUL	12,619,655	4,921,580	9,765,001	939,639	781,430	-	-	-	781,430
8354-00	CITY OF WESTBROOK	356,832	148,511	294,663	28,354	23,580	-	-	14,505	38,085
8376-00	CITY OF WHEATON	778,937	234,854	465,979	44,839	37,289	-	-	-	37,289
8384-00	CITY OF WHITE BEAR LAKE	15,783,684	6,033,684	11,971,548	1,151,965	958,006	-	-	-	958,006
8412-00	CITY OF WILLMAR	11,614,434	4,223,924	8,380,769	806,441	670,659	-	-	-	670,659
8446-00	CITY OF WINDOM	2,554,392	991,223	1,966,705	189,247	157,383	-	-	-	157,383
8460-00	CITY OF WINNEBAGO	813,750	222,766	441,995	42,531	35,370	-	-	-	35,370
8462-00	CITY OF WINONA	19,852,022	7,366,827	14,616,664	1,406,492	1,169,677	-	-	-	1,169,677
8470-00	CITY OF WINSTED	913,837	355,735	705,821	67,918	56,482	-	-	-	56,482
8472-00	CITY OF WINTHROP	748,476	443,806	880,563	84,732	70,466	-	-	308,239	378,704
8496-00	CITY OF WOODBURY	32,584,818	13,219,190	26,228,449	2,523,838	2,098,894	-	-	605,598	2,704,492
8518-01	CITY OF WORTHINGTON	6,962,568	2,645,565	5,249,116	505,097	420,053	-	-	-	420,053
8546-00	CITY OF WYOMING	3,154,914	1,174,272	2,329,895	224,195	186,446	-	-	-	186,446
8570-00	CITY OF ZUMBROTA	1,605,742	721,832	1,432,200	137,814	114,610	-	-	177,691	292,300
9110-00	CENTENNIAL LAKES POLICE DEPT	5,282,848	1,973,812	3,916,279	376,845	313,395	-	-	-	313,395
9165-00	EXCELSIOR FIRE DISTRICT	644,038	255,577	507,095	48,795	40,580	-	-	-	40,580
9191-00	CITY OF CUYUNA	126,197	58,714	116,495	11,210	9,322	-	-	18,132	27,454
9265-00	METROPOLITAN AIRPORTS COMMISSION	53,481,225	23,243,670	46,118,213	4,437,735	3,690,544	-	-	4,242,815	7,933,358
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	5,957,347	1,756,227	3,484,563	335,303	278,847	-	-	-	278,847
9300-00	THREE RIVERS PARK DISTRICT	3,994,773	1,593,901	3,162,490	304,311	253,074	-	-	18,132	271,205
9304-00	METROPOLITAN COUNCIL	46,422,922	18,646,742	36,997,360	3,560,079	2,960,660	-	-	471,424	3,432,084
9396-00	POLICE DEPT OF SHERBURN AND WELCOME	896,431	298,749	592,753	57,038	47,434	-	-	-	47,434
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	5,474,319	2,227,662	4,419,948	425,310	353,700	-	-	116,043	469,743
9495-00	DEPT OF MILITARY AFFAIRS	11,919,046	4,467,413	8,863,879	852,929	709,319	-	-	-	709,319
9545-00	UNIVERSITY OF MINNESOTA	29,442,959	12,274,592	24,354,254	2,343,493	1,948,914	-	-	1,240,207	3,189,122
9562-00	WEST METRO FIRE-RESCUE DISTRICT	2,889,466	1,212,263	2,405,274	231,448	192,479	-	-	137,801	330,279
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	3,315,923	1,338,324	2,655,395	255,516	212,494	-	-	47,142	259,637
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	4,247,166	1,552,456	3,080,258	296,399	246,493	-	-	-	246,493
9950-00	STATE OF MINNESOTA	182,145,130	66,866,133	132,670,382	12,766,236	10,616,756	-	-	-	10,616,756
9999-99	NO EMPLOYER LISTED	30,460	13,815	27,411	2,638	2,193	-	-	3,626	5,820
TOTAL		\$ 4,351,605,000	\$ 1,726,870,000	\$ 3,426,316,000	\$ 329,698,000	\$ 274,186,000	\$ -	\$ -	\$ 75,688,917	\$ 349,874,917

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Deferred Inflows of Resources (to be Amortized Over Five Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be Amortized
Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Five Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
8296-00	CITY OF WAUBUN	\$ -	\$ 4,702	\$ 57,994	\$ -	\$ 62,696	\$ (1,086)	\$ 10,879	\$ 9,793
8308-00	CITY OF WAYZATA	-	207,094	2,554,158	-	2,761,252	(47,848)	7,253	(40,596)
8324-00	CITY OF WELLS	-	63,284	780,504	-	843,788	(14,622)	725	(13,896)
8334-00	CITY OF WEST CONCORD	-	13,911	171,566	54,395	239,872	(3,214)	(10,879)	(14,093)
8342-00	CITY OF WEST ST PAUL	-	558,389	6,886,803	181,317	7,626,509	(129,014)	(36,263)	(165,277)
8354-00	CITY OF WESTBROOK	-	16,850	207,812	-	224,662	(3,893)	2,901	(992)
8376-00	CITY OF WHEATON	-	26,646	328,633	155,933	511,212	(6,156)	(31,187)	(37,343)
8384-00	CITY OF WHITE BEAR LAKE	-	684,565	8,442,978	482,303	9,609,847	(158,166)	(96,461)	(254,627)
8412-00	CITY OF WILLMAR	-	479,235	5,910,568	808,673	7,198,476	(110,726)	(161,735)	(272,460)
8446-00	CITY OF WINDOW	-	112,462	1,387,026	47,142	1,546,630	(25,984)	(9,428)	(35,412)
8460-00	CITY OF WINNEBAGO	-	25,274	311,718	210,328	547,320	(5,840)	(42,066)	(47,905)
8462-00	CITY OF WINONA	-	835,820	10,308,456	1,073,396	12,217,672	(193,113)	(214,679)	(407,792)
8470-00	CITY OF WINSTED	-	40,361	497,783	14,505	552,649	(9,325)	(2,901)	(12,226)
8472-00	CITY OF WINTHROP	-	50,353	621,020	-	671,373	(11,634)	61,648	50,014
8496-00	CITY OF WOODBURY	-	1,499,814	18,497,710	-	19,997,524	(346,527)	121,120	(225,407)
8518-01	CITY OF WORTHINGTON	-	300,159	3,701,959	246,591	4,248,708	(69,351)	(49,318)	(118,669)
8546-00	CITY OF WYOMING	-	133,230	1,643,167	163,185	1,939,582	(30,782)	(32,637)	(63,419)
8570-00	CITY OF ZUMBROTA	-	81,897	1,010,064	-	1,091,961	(18,922)	35,538	16,616
9110-00	CENTENNIAL LAKES POLICE DEPT	-	223,943	2,761,970	257,470	3,243,384	(51,741)	(51,494)	(103,235)
9165-00	EXCELSIOR FIRE DISTRICT	-	28,997	357,630	-	386,628	(6,700)	-	(6,700)
9191-00	CITY OF CUYUNA	-	6,661	82,158	-	88,820	(1,539)	3,626	2,087
9265-00	METROPOLITAN AIRPORTS COMMISSION	-	2,637,164	32,525,040	-	35,162,204	(609,307)	848,563	239,256
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	-	199,257	2,457,501	1,276,471	3,933,229	(46,038)	(255,294)	(301,332)
9300-00	THREE RIVERS PARK DISTRICT	-	180,840	2,230,358	-	2,411,197	(41,782)	3,626	(38,156)
9304-00	METROPOLITAN COUNCIL	-	2,115,609	26,092,525	-	28,208,134	(488,804)	94,285	(394,519)
9396-00	POLICE DEPT OF SHERBURN AND WELCOME	-	33,895	418,041	119,669	571,605	(7,831)	(23,934)	(31,765)
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	-	252,745	3,117,184	-	3,369,929	(58,396)	23,209	(35,187)
9495-00	DEPT OF MILITARY AFFAIRS	-	506,861	6,251,284	551,203	7,309,348	(117,108)	(110,241)	(227,349)
9545-00	UNIVERSITY OF MINNESOTA	-	1,392,642	17,175,928	-	18,568,570	(321,765)	248,041	(73,723)
9562-00	WEST METRO FIRE-RESCUE DISTRICT	-	137,540	1,696,328	-	1,833,868	(31,778)	27,560	(4,218)
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	-	151,843	1,872,727	-	2,024,570	(35,083)	9,428	(25,654)
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	-	176,137	2,172,363	279,228	2,627,729	(40,696)	(55,846)	(96,542)
9950-00	STATE OF MINNESOTA	-	7,586,451	93,566,276	11,372,194	112,524,921	(1,752,822)	(2,274,439)	(4,027,261)
9999-99	NO EMPLOYER LISTED	-	1,567	19,331	-	20,899	(362)	725	363
TOTAL		\$ -	\$ 195,926,000	\$ 2,416,422,000	\$ 75,688,917	\$ 2,688,036,917	\$ (45,268,000)	\$ -	\$ (45,268,000)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	AITKIN COUNTY	\$ 123,467	0.6018%
0006-00	ANOKA COUNTY	1,301,763	6.3449%
0008-01	BECKER COUNTY	165,806	0.8081%
0010-00	BELTRAMI COUNTY	191,032	0.9311%
0012-00	BENTON COUNTY REVENUE	194,290	0.9470%
0016-00	BLUE EARTH COUNTY	184,480	0.8992%
0018-00	BROWN COUNTY	81,356	0.3965%
0020-00	CARLTON COUNTY	123,163	0.6003%
0022-00	CARVER COUNTY	281,401	1.3716%
0024-00	CASS COUNTY	83,763	0.4083%
0026-00	CHIPPEWA COUNTY	74,190	0.3616%
0030-00	CHISAGO COUNTY	152,473	0.7432%
0032-00	CLAY COUNTY	453,069	2.2083%
0034-00	CLEARWATER COUNTY	55,981	0.2729%
0040-00	COTTONWOOD COUNTY	66,688	0.3250%
0042-01	CROW WING COUNTY	321,569	1.5673%
0046-00	DAKOTA COUNTY	697,121	3.3978%
0050-00	DOUGLAS COUNTY	155,314	0.7570%
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	88,170	0.4297%
0054-00	FILLMORE COUNTY	60,523	0.2950%
0056-01	FREEBORN COUNTY	182,590	0.8900%
0058-00	GOODHUE COUNTY	232,396	1.1327%
0138-00	HOUSTON COUNTY	98,084	0.4781%
0140-00	HUBBARD COUNTY	221,050	1.0774%
0142-00	ISANTI COUNTY	189,735	0.9248%
0144-00	ITASCA COUNTY	134,526	0.6557%
0148-00	JACKSON COUNTY	67,446	0.3287%
0150-00	KANABEC COUNTY REVENUE	142,791	0.6960%
0152-00	KANDIYOHI COUNTY	281,648	1.3728%
0156-00	KITTSOON COUNTY	38,942	0.1898%
0158-00	KOOCHICHING COUNTY	51,232	0.2497%
0160-00	LAC QUI PARLE COUNTY AUDITOR	24,426	0.1191%
0162-00	LAKE COUNTY	63,804	0.3110%
0164-01	LAKE OF THE WOODS COUNTY	28,770	0.1402%
0166-00	LE SUEUR COUNTY	122,421	0.5967%
0168-00	LINCOLN COUNTY	41,331	0.2014%
0172-00	LYON COUNTY	102,711	0.5006%
0176-00	MAHNOMEN COUNTY	27,518	0.1341%
0178-00	MARSHALL COUNTY	60,089	0.2929%
0180-00	MARTIN COUNTY	80,317	0.3915%
0181-00	MC LEOD COUNTY	115,253	0.5618%
0182-00	MEEKER COUNTY	77,554	0.3780%
0186-00	MILLE LACS COUNTY	136,317	0.6644%
0188-00	MORRISON COUNTY	97,013	0.4728%
0190-01	MOWER COUNTY	182,579	0.8899%
0194-00	NICOLLET COUNTY	78,342	0.3818%
0196-00	NOBLES COUNTY	120,911	0.5893%
0202-00	OLMSTED COUNTY	579,804	2.8260%
0206-00	OTTER TAIL COUNTY	194,068	0.9459%
0208-00	PENNINGTON COUNTY REVENUE	143,883	0.7013%
0212-00	PINE COUNTY	195,412	0.9524%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions	Proportional Share
0214-00	PIPESTONE COUNTY	\$ 46,700	0.2276%
0230-01	RAMSEY COUNTY	2,040,562	9.9458%
0292-00	REDWOOD COUNTY	76,412	0.3724%
0296-00	RENVILLE COUNTY	99,931	0.4871%
0298-00	RICE COUNTY	151,040	0.7362%
0304-00	ROSEAU COUNTY	67,966	0.3313%
0308-00	ST LOUIS COUNTY	423,466	2.0640%
0318-00	SCOTT COUNTY	464,094	2.2620%
0320-01	SHERBURNE COUNTY	957,662	4.6677%
0322-00	SIBLEY COUNTY	71,607	0.3490%
0324-00	STEARNS COUNTY	532,616	2.5960%
0326-00	STEELE COUNTY	195,703	0.9539%
0332-00	SWIFT COUNTY	58,850	0.2868%
0334-00	TODD COUNTY	56,690	0.2763%
0336-00	TRAVERSE COUNTY	58,354	0.2844%
0338-00	WABASHA COUNTY	87,560	0.4268%
0340-00	WADENA COUNTY	57,893	0.2822%
0342-00	WASECA COUNTY	47,293	0.2305%
0344-00	WASHINGTON COUNTY	536,718	2.6160%
0346-00	WATONWAN COUNTY	32,204	0.1570%
0348-00	WILKIN COUNTY	61,190	0.2982%
0350-03	WINONA COUNTY	97,927	0.4773%
0352-01	WRIGHT COUNTY	425,003	2.0715%
0354-00	YELLOW MEDICINE COUNTY	82,640	0.4028%
0400-00	HENNEPIN COUNTY	3,210,096	15.6462%
0760-00	ARROWHEAD REGIONAL CORRECTIONS	449,352	2.1902%
0779-00	NORTHWESTERN JUVENILE CENTER	266,574	1.2993%
0809-00	HENNEPIN HEALTHCARE SYSTEM	274,177	1.3364%
1130-01	BEMIDJI ISD-31	7,320	0.0357%
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	263,453	1.2841%
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	347,174	1.6921%
9999-99	NO-EMPLOYER LISTED	-	-0.0002%
	TOTAL	\$ 20,516,808	100.0000%

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
YEAR ENDED JUNE 30, 2023**

		Deferred Outflows of Resources (to be Amortized Over Two Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net	Ending Net Pension	Sensitivity of Ending	Sensitivity of Ending						Total Deferred Outflows of Resources
		Pension Liability (NPL) (Single Discount Rate Assumption 5.42%)	Liability (Asset) (Single Discount Rate Assumption 7%)	Net Pension Liability (Asset) to 1% (Decrease in Single Rate Assumption 6%)	Net Pension Liability (Asset) to 1% (Increase in Single Rate Assumption 8%)	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion Net Pension Liability Only		
0002-00	AITKIN COUNTY	\$ 1,948,196	\$ 272,044	\$ 1,433,975	\$ (655,029)	\$ 104,779	\$ -	\$ -	\$ 34,791	\$ 139,571	
0006-00	ANOKA COUNTY	20,279,059	2,868,212	15,118,691	(6,906,106)	1,104,711	-	-	540,926	1,645,636	
0008-01	BECKER COUNTY	2,663,854	365,302	1,925,549	(879,576)	140,698	-	-	14,847	155,545	
0010-00	BELTRAMI COUNTY	3,009,217	420,904	2,218,634	(1,013,456)	162,114	-	-	57,173	219,287	
0012-00	BENTON COUNTY REVENUE	3,041,460	428,091	2,256,521	(1,030,762)	164,882	-	-	70,912	235,794	
0016-00	BLUE EARTH COUNTY	2,738,644	406,483	2,142,623	(978,734)	156,560	-	-	166,865	323,425	
0018-00	BROWN COUNTY	1,464,554	179,238	944,784	(431,570)	69,035	-	-	-	69,035	
0020-00	CARLTON COUNTY	1,930,579	271,366	1,430,401	(653,397)	104,518	-	-	43,212	147,730	
0022-00	CARVER COUNTY	4,899,576	620,032	3,268,262	(1,492,918)	238,809	-	-	-	238,809	
0024-00	CASS COUNTY	1,439,292	184,572	972,901	(444,414)	71,089	-	-	-	71,089	
0026-00	CHIPPEWA COUNTY	1,103,236	163,461	861,624	(393,584)	62,958	-	-	65,815	128,773	
0030-00	CHISAGO COUNTY	2,293,228	335,964	1,770,904	(808,936)	129,399	-	-	118,113	247,511	
0032-00	CLAY COUNTY	6,942,839	998,262	5,261,959	(2,403,624)	384,487	-	-	265,034	649,521	
0034-00	CLEARWATER COUNTY	892,826	123,364	650,269	(297,038)	47,515	-	-	9,529	57,043	
0040-00	COTTONWOOD COUNTY	1,021,798	146,916	774,413	(353,746)	56,586	-	-	39,002	95,587	
0042-01	CROW WING COUNTY	5,401,168	708,498	3,734,578	(1,705,928)	272,883	-	-	-	272,883	
0046-00	DAKOTA COUNTY	11,296,614	1,535,975	8,096,312	(3,698,335)	591,591	-	-	-	591,591	
0050-00	DOUGLAS COUNTY	2,668,840	342,202	1,803,787	(823,957)	131,801	-	-	-	131,801	
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	1,361,510	194,246	1,023,893	(467,707)	74,815	-	-	44,542	119,357	
0054-00	FILLMORE COUNTY	671,780	133,355	702,929	(321,093)	51,362	-	-	205,866	257,229	
0056-01	FREEBORN COUNTY	2,910,494	402,325	2,120,701	(968,721)	154,958	-	-	31,910	186,868	
0058-00	GOODHUE COUNTY	3,935,284	512,037	2,699,009	(1,232,887)	197,214	-	-	-	197,214	
0138-00	HOUSTON COUNTY	1,683,274	216,125	1,139,221	(520,388)	83,242	-	-	-	83,242	
0140-00	HUBBARD COUNTY	3,301,397	487,039	2,567,239	(1,172,696)	187,586	-	-	186,587	374,173	
0142-00	ISANTI COUNTY	3,228,934	418,056	2,203,623	(1,006,599)	161,017	-	-	-	161,017	
0144-00	ITASCA COUNTY	2,206,804	296,409	1,562,409	(713,697)	114,164	-	-	-	114,164	
0148-00	JACKSON COUNTY	1,117,529	148,589	783,230	(357,774)	57,230	-	-	-	57,230	
0150-00	KANABEC COUNTY REVENUE	2,520,922	314,627	1,658,436	(757,561)	121,181	-	-	-	121,181	
0152-00	KANDIYOHI COUNTY	4,728,058	620,574	3,271,122	(1,494,224)	239,018	-	-	-	239,018	
0156-00	KITTSON COUNTY	755,213	85,799	452,257	(206,588)	33,046	-	-	-	33,046	
0158-00	KOOCHICING COUNTY	676,434	112,877	594,988	(271,786)	43,475	-	-	102,379	145,854	
0160-00	LAC QUI PARLE COUNTY AUDITOR	345,364	53,839	283,793	(129,634)	20,737	-	-	33,683	54,420	
0162-00	LAKE COUNTY	958,642	140,588	741,054	(338,508)	54,148	-	-	50,082	104,230	
0164-01	LAKE OF THE WOODS COUNTY	431,788	63,377	334,070	(152,601)	24,410	-	-	22,825	47,235	
0166-00	LE SUEUR COUNTY	1,885,705	269,738	1,421,823	(649,478)	103,891	-	-	65,150	169,042	
0168-00	LINCOLN COUNTY	631,892	91,043	479,898	(219,214)	35,066	-	-	25,041	60,107	
0172-00	LYON COUNTY	1,954,180	226,296	1,192,835	(544,878)	87,159	-	-	-	87,159	
0176-00	MAHNOMEN COUNTY	519,209	60,620	319,535	(145,961)	23,348	-	-	-	23,348	
0178-00	MARSHALL COUNTY	975,594	132,405	697,925	(318,807)	50,997	-	-	-	50,997	
0180-00	MARTIN COUNTY	1,402,063	176,978	932,870	(426,128)	68,164	-	-	-	68,164	
0181-00	MC LEOD COUNTY	1,892,353	253,962	1,338,663	(611,491)	97,815	-	-	-	97,815	
0182-00	MEEKER COUNTY	1,365,832	170,875	900,702	(411,434)	65,814	-	-	-	65,814	
0186-00	MILLE LACS COUNTY	2,678,479	300,342	1,583,139	(723,166)	115,679	-	-	-	115,679	
0188-00	MORRISON COUNTY	1,732,469	213,729	1,126,593	(514,619)	82,319	-	-	-	82,319	

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Inflows of Resources (to be Amortized Over Two Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be
Amortized Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Two Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0002-00	AITKIN COUNTY	\$ -	\$ 114,835	\$ 1,241,098	\$ -	\$ 1,355,934	\$ (353,708)	\$ 17,396	\$ (336,312)
0006-00	ANOKA COUNTY	-	1,210,734	13,085,151	-	14,295,885	(3,729,215)	270,463	(3,458,752)
0008-01	BECKER COUNTY	-	154,202	1,666,553	-	1,820,754	(474,961)	7,424	(467,537)
0010-00	BELTRAMI COUNTY	-	177,673	1,920,217	-	2,097,889	(547,254)	28,586	(518,668)
0012-00	BENTON COUNTY REVENUE	-	180,707	1,953,008	-	2,133,714	(556,599)	35,456	(521,143)
0016-00	BLUE EARTH COUNTY	-	171,585	1,854,429	-	2,026,014	(528,505)	83,432	(445,072)
0018-00	BROWN COUNTY	-	75,660	817,706	97,726	991,092	(233,043)	(48,863)	(281,906)
0020-00	CARLTON COUNTY	-	114,549	1,238,005	-	1,352,554	(352,826)	21,606	(331,220)
0022-00	CARVER COUNTY	-	261,729	2,828,664	226,918	3,317,312	(806,158)	(113,459)	(919,617)
0024-00	CASS COUNTY	-	77,912	842,041	54,735	974,688	(239,978)	(27,368)	(267,346)
0026-00	CHIPPEWA COUNTY	-	69,001	745,731	-	814,732	(212,530)	32,908	(179,623)
0030-00	CHISAGO COUNTY	-	141,817	1,532,709	-	1,674,526	(436,816)	59,056	(377,759)
0032-00	CLAY COUNTY	-	421,388	4,554,199	-	4,975,587	(1,297,928)	132,517	(1,165,412)
0034-00	CLEARWATER COUNTY	-	52,075	562,804	-	614,879	(160,397)	4,764	(155,633)
0040-00	COTTONWOOD COUNTY	-	62,017	670,251	-	732,267	(191,019)	19,501	(171,518)
0042-01	CROW WING COUNTY	-	299,072	3,232,258	127,642	3,658,972	(921,181)	(63,821)	(985,001)
0046-00	DAKOTA COUNTY	-	648,368	7,007,317	1,551	7,657,236	(1,997,057)	(776)	(1,997,833)
0050-00	DOUGLAS COUNTY	-	144,451	1,561,169	101,714	1,807,334	(444,927)	(50,857)	(495,784)
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	-	81,995	886,175	-	968,170	(252,556)	22,271	(230,285)
0054-00	FILLMORE COUNTY	-	56,292	608,381	-	664,673	(173,386)	102,933	(70,453)
0056-01	FREEBORN COUNTY	-	169,830	1,835,456	-	2,005,286	(523,098)	15,955	(507,142)
0058-00	GOODHUE COUNTY	-	216,142	2,335,979	113,459	2,665,580	(665,744)	(56,730)	(722,474)
0138-00	HOUSTON COUNTY	-	91,231	985,990	62,713	1,139,934	(281,003)	(31,356)	(312,360)
0140-00	HUBBARD COUNTY	-	205,589	2,221,933	-	2,427,522	(633,242)	93,294	(539,948)
0142-00	ISANTI COUNTY	-	176,470	1,907,224	103,266	2,186,960	(543,551)	(51,633)	(595,184)
0144-00	ITASCA COUNTY	-	125,121	1,352,257	18,171	1,495,549	(385,388)	(9,086)	(394,473)
0148-00	JACKSON COUNTY	-	62,723	677,881	16,620	757,224	(193,193)	(8,310)	(201,503)
0150-00	KANABEC COUNTY REVENUE	-	132,811	1,435,368	138,278	1,706,457	(409,074)	(69,139)	(478,213)
0152-00	KANDIYOHI COUNTY	-	261,958	2,831,139	109,914	3,203,010	(806,863)	(54,957)	(861,820)
0156-00	KITTSOON COUNTY	-	36,218	391,426	82,878	510,522	(111,555)	(41,439)	(152,994)
0158-00	KOOCHICHING COUNTY	-	47,648	514,959	-	562,607	(146,761)	51,190	(95,572)
0160-00	LAC QUI PARLE COUNTY AUDITOR	-	22,727	245,621	-	268,348	(70,001)	16,842	(53,159)
0162-00	LAKE COUNTY	-	59,345	641,378	-	700,723	(182,790)	25,041	(157,749)
0164-01	LAKE OF THE WOODS COUNTY	-	26,753	289,136	-	315,889	(82,403)	11,412	(70,990)
0166-00	LE SUEUR COUNTY	-	113,862	1,230,580	-	1,344,443	(350,710)	32,575	(318,135)
0168-00	LINCOLN COUNTY	-	38,431	415,349	-	453,780	(118,373)	12,520	(105,852)
0172-00	LYON COUNTY	-	95,524	1,032,392	193,457	1,321,374	(294,228)	(96,728)	(390,956)
0176-00	MAHONOMEN COUNTY	-	25,589	276,556	48,974	351,118	(78,817)	(24,487)	(103,304)
0178-00	MARSHALL COUNTY	-	55,891	604,051	1,330	661,271	(172,152)	(665)	(172,817)
0180-00	MARTIN COUNTY	-	74,706	807,394	67,145	949,245	(230,104)	(33,572)	(263,677)
0181-00	MC LEOD COUNTY	-	107,203	1,158,606	16,620	1,282,428	(330,198)	(8,310)	(338,508)
0182-00	MEEKER COUNTY	-	72,130	779,553	72,906	924,590	(222,170)	(36,453)	(258,623)
0186-00	MILLE LACS COUNTY	-	126,781	1,370,199	313,342	1,810,322	(390,501)	(156,671)	(547,172)
0188-00	MORRISON COUNTY	-	90,220	975,060	107,254	1,172,534	(277,888)	(53,627)	(331,515)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

		Deferred Outflows of Resources (to be Amortized Over Two Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net	Ending Net Pension	Sensitivity of Ending	Sensitivity of Ending	Differences		Difference		Changes in Proportion Net Pension Liability Only	Total Deferred Outflows of Resources
		Pension Liability (NPL) (Single Discount Rate Assumption 5.42%)	Liability (Asset) (Single Discount Rate Assumption 7%)	Net Pension Liability (Asset) to 1% (Decrease in Single Rate Assumption 6%)	Net Pension Liability (Asset) to 1% (Increase in Single Rate Assumption 8%)	Between Expected and Actual Experience	Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Investment Earnings		
0190-01	MOWER COUNTY	\$ 3,166,442	\$ 402,279	\$ 2,120,463	\$ (968,612)	\$ 154,940	\$ -	\$ -	\$ -	\$ -	\$ 154,940
0194-00	NICOLLET COUNTY	1,351,538	172,593	909,757	(415,570)	66,475	-	-	-	-	66,475
0196-00	NOBLES COUNTY	1,909,970	266,393	1,404,190	(641,424)	102,603	-	-	32,575	-	135,178
0202-00	OLMSTED COUNTY	9,746,300	1,277,493	6,733,821	(3,075,960)	492,035	-	-	-	-	492,035
0206-00	OTTER TAIL COUNTY	3,214,640	427,594	2,253,900	(1,029,565)	164,691	-	-	-	-	164,691
0208-00	PENNINGTON COUNTY REVENUE	2,236,720	317,023	1,671,065	(763,330)	122,103	-	-	62,934	-	185,038
0212-00	PINE COUNTY	3,066,208	430,532	2,269,388	(1,036,640)	165,822	-	-	-	-	165,822
0214-00	PIPESTONE COUNTY	725,629	102,887	542,328	(247,731)	39,627	-	-	20,609	-	60,236
0230-01	RAMSEY COUNTY	34,768,375	4,495,999	23,698,952	(10,825,506)	1,731,663	-	-	-	-	1,731,663
0292-00	REDWOOD COUNTY	1,250,821	168,343	887,358	(405,339)	64,839	-	-	-	-	64,839
0296-00	RENVILLE COUNTY	1,461,563	220,194	1,160,667	(530,184)	84,809	-	-	105,038	-	189,847
0298-00	RICE COUNTY	2,533,553	332,799	1,754,225	(801,317)	128,180	-	-	-	-	128,180
0304-00	ROSEAU COUNTY	845,626	149,764	789,425	(360,603)	57,683	-	-	170,410	-	228,093
0308-00	ST LOUIS COUNTY	6,636,034	933,031	4,918,120	(2,246,561)	359,363	-	-	149,802	-	509,165
0318-00	SCOTT COUNTY	7,977,932	1,022,537	5,389,916	(2,462,074)	393,837	-	-	-	-	393,837
0320-01	SHERBURNE COUNTY	15,862,460	2,110,034	11,122,242	(5,080,558)	812,693	-	-	-	-	812,693
0322-00	SIBLEY COUNTY	1,011,161	157,765	831,601	(379,869)	60,764	-	-	99,277	-	160,041
0324-00	STEARNS COUNTY	9,719,044	1,173,522	6,185,775	(2,825,616)	451,990	-	-	-	-	451,990
0326-00	STEELE COUNTY	3,580,613	431,211	2,272,962	(1,038,272)	166,084	-	-	-	-	166,084
0332-00	SWIFT COUNTY	940,360	129,648	683,390	(312,167)	49,935	-	-	8,642	-	58,577
0334-00	TODD COUNTY	852,606	124,901	658,370	(300,739)	48,107	-	-	43,877	-	91,983
0336-00	TRAVERSE COUNTY	949,002	128,563	677,671	(309,555)	49,517	-	-	-	-	49,517
0338-00	WABASHA COUNTY	1,451,258	192,935	1,016,983	(464,550)	74,310	-	-	-	-	74,310
0340-00	WADENA COUNTY	743,579	127,569	672,429	(307,161)	49,134	-	-	129,636	-	178,770
0342-00	WASECA COUNTY	673,775	104,198	549,238	(250,888)	40,132	-	-	61,605	-	101,737
0344-00	WASHINGTON COUNTY	8,866,105	1,182,563	6,233,431	(2,847,385)	455,472	-	-	-	-	455,472
0346-00	WATONWAN COUNTY	531,508	70,972	374,101	(170,887)	27,335	-	-	-	-	27,335
0348-00	WILKIN COUNTY	1,098,250	134,801	710,554	(324,576)	51,920	-	-	-	-	51,920
0350-03	WINONA COUNTY	1,810,583	215,763	1,137,315	(519,517)	83,103	-	-	-	-	83,103
0352-01	WRIGHT COUNTY	6,556,590	936,422	4,935,991	(2,254,724)	360,669	-	-	219,384	-	580,053
0354-00	YELLOW MEDICINE COUNTY	1,321,290	182,086	959,796	(438,428)	70,132	-	-	11,745	-	81,876
0400-00	HENNEPIN COUNTY	47,881,223	7,072,865	37,281,922	(17,030,106)	2,724,160	-	-	2,751,164	-	5,475,324
0809-00	HENNEPIN HEALTHCARE SYSTEM	4,781,574	604,120	3,184,387	(1,454,605)	232,681	-	-	-	-	232,681
0760-00	ARROWHEAD REGIONAL CORRECTIONS	7,634,231	990,080	5,218,830	(2,383,923)	381,336	-	-	-	-	381,336
0779-00	NORTHWESTERN JUVENILE CENTER	4,324,524	587,349	3,095,985	(1,414,223)	226,221	-	-	-	-	226,221
1130-01	BEMIDJI ISD-31	119,332	16,138	85,066	(38,858)	6,216	-	-	-	-	6,216
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	4,139,377	580,477	3,059,766	(1,397,679)	223,575	-	-	85,981	-	309,555
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	5,214,359	764,914	4,031,953	(1,841,766)	294,612	-	-	273,454	-	568,066
9999-99	NO-EMPLOYER LISTED - ROUNDING	(332)	(90)	(477)	218	(35)	-	-	-	-	(35)
TOTAL		\$ 332,400,000	\$ 45,205,000	\$ 238,281,000	\$ (108,845,000)	\$ 17,411,000	\$ -	\$ -	\$ 6,420,417	\$ 23,831,417	

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY (CONTINUED)
YEAR ENDED JUNE 30, 2023

Deferred Inflows of Resources (to be Amortized Over Two Remaining Years
Except the Difference Between Projected and Actual Investment Earnings to be
Amortized Over Four Remaining Years)

Employer Unit No.	Employer Name	Deferred Inflows of Resources (to be Amortized Over Two Remaining Years Except the Difference Between Projected and Actual Investment Earnings to be Amortized Over Four Remaining Years)					Pension Expense		
		Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0190-01	MOWER COUNTY	\$ -	\$ 169,811	\$ 1,835,250	\$ 138,943	\$ 2,144,004	\$ (523,039)	\$ (69,472)	\$ (592,510)
0194-00	NICOLLET COUNTY	-	72,855	787,390	54,957	915,202	(224,403)	(27,478)	(251,881)
0196-00	NOBLES COUNTY	-	112,450	1,215,319	-	1,327,770	(346,361)	16,288	(330,073)
0202-00	OLMSTED COUNTY	-	539,257	5,828,088	235,118	6,602,463	(1,660,982)	(117,559)	(1,778,540)
0206-00	OTTER TAIL COUNTY	-	180,497	1,950,739	46,979	2,178,215	(555,953)	(23,490)	(579,442)
0208-00	PENNINGTON COUNTY REVENUE	-	133,822	1,446,298	-	1,580,120	(412,189)	31,467	(380,722)
0212-00	PINE COUNTY	-	181,737	1,964,144	293,620	2,439,501	(559,773)	(146,810)	(706,583)
0214-00	PIPESTONE COUNTY	-	43,431	469,382	-	512,812	(133,772)	10,304	(123,468)
0230-01	RAMSEY COUNTY	-	1,897,858	20,511,323	1,139,024	23,548,204	(5,845,644)	(569,512)	(6,415,156)
0292-00	REDWOOD COUNTY	-	71,061	768,004	8,642	847,708	(218,878)	(4,321)	(223,199)
0296-00	RENVILLE COUNTY	-	92,948	1,004,551	-	1,097,500	(286,293)	52,519	(233,774)
0298-00	RICE COUNTY	-	140,482	1,518,273	57,616	1,716,370	(432,702)	(28,808)	(461,510)
0304-00	ROSEAU COUNTY	-	63,219	683,243	-	746,462	(194,722)	85,205	(109,516)
0308-00	ST LOUIS COUNTY	-	393,852	4,256,608	-	4,650,460	(1,213,116)	74,901	(1,138,215)
0318-00	SCOTT COUNTY	-	431,635	4,664,945	306,030	5,402,610	(1,329,491)	(153,015)	(1,482,505)
0320-01	SHERBURNE COUNTY	-	890,691	9,626,244	231,350	10,748,285	(2,743,441)	(115,675)	(2,859,116)
0322-00	SIBLEY COUNTY	-	66,596	719,746	-	786,342	(205,125)	49,638	(155,486)
0324-00	STEARNS COUNTY	-	495,369	5,353,757	726,626	6,575,752	(1,525,799)	(363,313)	(1,889,112)
0326-00	STEELE COUNTY	-	182,023	1,967,238	273,233	2,422,494	(560,655)	(136,616)	(697,271)
0332-00	SWIFT COUNTY	-	54,727	591,471	-	646,198	(168,567)	4,321	(164,246)
0334-00	TODD COUNTY	-	52,724	569,816	-	622,540	(162,395)	21,938	(140,457)
0336-00	TRAVERSE COUNTY	-	54,269	586,521	2,438	643,228	(167,156)	(1,219)	(168,375)
0338-00	WABASHA COUNTY	-	81,442	880,194	21,717	983,353	(250,852)	(10,858)	(261,710)
0340-00	WADENA COUNTY	-	53,849	581,984	-	635,833	(165,863)	64,818	(101,045)
0342-00	WASECA COUNTY	-	43,984	475,362	-	519,346	(135,476)	30,802	(104,674)
0344-00	WASHINGTON COUNTY	-	499,185	5,395,003	113,681	6,007,869	(1,537,554)	(56,840)	(1,594,394)
0346-00	WATONWAN COUNTY	-	29,959	323,783	6,426	360,168	(92,277)	(3,213)	(95,490)
0348-00	WILKIN COUNTY	-	56,903	614,981	71,355	743,239	(175,267)	(35,678)	(210,945)
0350-03	WINONA COUNTY	-	91,078	984,341	149,358	1,224,777	(280,533)	(74,679)	(355,212)
0352-01	WRIGHT COUNTY	-	395,284	4,272,075	-	4,667,359	(1,217,524)	109,692	(1,107,832)
0354-00	YELLOW MEDICINE COUNTY	-	76,862	830,698	-	907,561	(236,746)	5,872	(230,873)
0400-00	HENNEPIN COUNTY	-	2,985,608	32,267,315	-	35,252,923	(9,196,054)	1,375,582	(7,820,472)
0809-00	HENNEPIN HEALTHCARE SYSTEM	-	255,012	2,756,071	226,254	3,237,337	(785,469)	(113,127)	(898,596)
0760-00	ARROWHEAD REGIONAL CORRECTIONS	-	417,934	4,516,871	236,004	5,170,809	(1,287,290)	(118,002)	(1,405,292)
0779-00	NORTHWESTERN JUVENILE CENTER	-	247,932	2,679,559	3,767	2,931,259	(763,664)	(1,884)	(765,547)
1130-01	BEMIDJI ISD-31	-	6,812	73,624	443	80,880	(20,983)	(222)	(21,204)
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	-	245,032	2,648,212	-	2,893,244	(754,730)	42,990	(711,739)
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	-	322,887	3,489,635	-	3,812,521	(994,532)	136,727	(857,805)
9999-99	NO-EMPLOYER LISTED - ROUNDING	-	(38)	(412)	222	(229)	118	(111)	7
TOTAL		\$ -	\$ 19,082,000	\$ 206,231,000	\$ 6,420,417	\$ 231,733,417	\$ (58,775,000)	\$ -	\$ (58,775,000)

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

NOTE 1 PLAN DESCRIPTION

Organization

The Public Employees Retirement Association (PERA) is the administrator of three cost-sharing multiple-employer retirement plans, the General Employees Retirement Plan (General Employees Plan), the Public Employees Police and Fire Retirement Plan (Police and Fire Plan), and the Public Employees Local Government Correctional Service Retirement Plan, called the Public Employees Correctional Plan (Correctional Plan). The Minneapolis Employees Retirement Fund (MERF) merged with the General Employees Plan effective January 1, 2015. The cost-sharing plans, including benefit provisions and the obligation to make contributions, are established and administered in accordance with *Minnesota Statutes* Chapters 353, 353E and 356.

PERA functions as a separate statutory entity. PERA maintains the right to sue or be sued in its own name and to hold property in its own name. Responsibility for the organization is vested in PERA's Board of Trustees, which consists of eleven members—the state auditor (by statute); five trustees appointed by the governor to represent cities, counties, school boards, retired annuitants, and the general public; and five trustees elected by PERA's members (three from general active membership, one benefit recipient, and one Police and Fire Plan member).

Participating Employers and the State of Minnesota Contributions

PERA serves approximately 2,100 separate units of government in the General Employees Plan, 430 units of government in the Police and Fire Plan, and 80 counties in the Correctional Plan. These units of government are made up of counties, cities, townships, school districts, and other units of government whose revenues are derived from taxation, fees, or assessments.

The State of Minnesota contributed \$16 million to the General Employees Fund in the plan fiscal year ended June 30, 2023, with respect to the former MERF employers. The aid provided meets the definition of a special funding situation and therefore the State of Minnesota is included as a non-employer contributing entity in the *General Employees Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules)*. General Employees Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. General Employees Plan employers also need to disclose their proportionate share of the State of Minnesota's proportionate share of the collective net pension liability in their pension footnotes and also report that information on their required supplementary *Schedule of Employer Proportionate Share of the Net Pension Liability*.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

NOTE 1 PLAN DESCRIPTION (CONTINUED)

Participating Employers and the State of Minnesota Contributions (Continued)

The State of Minnesota also contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2023. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in fire state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2022. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in fire state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

As a result, the State of Minnesota is included as a non-employer contributing entity in the *Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules)* for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. Police and Fire Employees Plan employers also need to disclose their proportionate share of the State of Minnesota's proportionate share of the collective net pension liability in their pension footnotes and also report that information on their required supplementary *Schedule of Employer Proportionate Share of the Net Pension Liability*.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Retirement Plan pension allocation schedules for the \$9 million in fire state aid. Plan employers contributing to the Police and Fire Fund need to recognize their proportionate share of the state's contribution as an increase in grant revenue (and reduction of net pension liability) in accordance with GASB accounting and financial reporting requirements for on-behalf payments.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation and Basis of Accounting

- A. Employers participating in PERA's cost-sharing multiple-employer defined benefit plans are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2015, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The pension allocation schedules provide employers with the required information for financial reporting.
- B. The underlying financial information used to prepare the pension allocation schedules is based on PERA's financial statements. PERA's financial statements for all plans are prepared using the economic resources and accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
(CONTINUED)**

Basis of Presentation and Basis of Accounting (Continued)

- C. Employer contributions received by August 31 with employer payroll paid dates that fall within PERA's fiscal year ended June 30, 2023, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the *Schedule of Employer Allocations*.
- D. The *Schedule of Pension Amounts by Employer, Current Reporting Period Only* presents deferred inflows of resources and deferred outflows of resources and pension expense for the current reporting period (measurement period) only. In addition to the current period amounts reported on this schedule, employers need to account for deferred inflows of resources and deferred outflows of resources related to pensions from prior reporting periods and amortize those amounts to pension expense over the average estimated remaining service lives of all plan members, except for investment gains and losses which should be amortized over five years, when reporting pension amounts in their financial statements in accordance with accounting principles generally accepted in the United States of America.
1. PERA calculated the deferred inflows of resources and deferred outflows of resources related to pensions for the change in proportion percentage from the end of the prior measurement period (June 30, 2022) to the end of the current measurement period (June 30, 2023) for the net pension liability only. Employers are responsible for accounting for the impact of the change in proportion from the prior measurement date to the current measurement date on deferred inflows of resources and deferred outflows of resources related to pensions and amortizing those amounts over the average estimated remaining service lives of all plan members.
 2. PERA determined that the difference between employer actual contributions and the contributions used in the proportionate share percentage calculation were not material in the aggregate or to individual employers, especially considering that those differences would be amortized to pension expense over the average estimated remaining service lives of all members of the respective cost-sharing plans. Therefore, PERA did not include these differences as deferred inflows or outflows of resources related to pensions in the *Schedule of Pension Amounts by Employer, Current Reporting Period Only*.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
(CONTINUED)**

Basis of Presentation and Basis of Accounting (Continued)

E. The total pension liability for each of the defined benefit cost-sharing plans was determined by an actuarial valuation as of June 30, 2023. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.0 percent.

The components of the calculation of the net pension liability and related ratios of the defined benefit cost-sharing plans for participating employers, as of June 30, 2023, calculated in accordance with GASB Statement No. 67, are shown in the following table.

Net Pension Liability Components (in thousands)

	General Employees Fund	Police and Fire Fund	Correctional Fund
Total Pension Liability (A)	\$ 33,092,665	\$ 12,765,798	\$ 1,112,405
Fund Fiduciary Net Position (B)	27,500,777	11,038,928	1,067,200
Net Pension Liability/(Asset) (A-B)	<u>\$ 5,591,888</u>	<u>\$ 1,726,870</u>	<u>\$ 45,205</u>
Fund Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	83.1%	86.5%	95.9%

The total pension liability is calculated by PERA's actuary. Each plan's fiduciary net position is reported in PERA's financial statements and the net pension liability is disclosed in PERA's notes to the financial statements.

F. Amounts reported on the pension allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in allocating the collective pension amounts. Also, the number of decimal places used in the allocations varies by plan.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
(CONTINUED)**

Reconciliation of Financial Statement Employer Contributions to Total Employer Contributions Reported on the Schedule of Employer Allocations

The following table presents a reconciliation of the employer contributions reported in the plan *Statement of Changes in Fiduciary Net Position* to the employer contributions used in determining each employer's proportionate share of the collective pension amounts reported in the *Schedule of Employer Allocations*. Reconciling items in the General Employees Fund include eliminating contributions of employers that discontinued participation in the plan during the year, if applicable, and employer contributions made on behalf of PERA employees (since those are funded through investment earnings). PERA also annualizes contributions of employers whose effective membership date in PERA occurred during the measurement period (July 1, 2022 through June 30, 2023) as required by GASB 68 to ensure the basis of the proportionate share percentage reflects future contribution effort. Each PERA employer is responsible for ensuring that its proportionate share of the collective plan pension amounts is materially correct.

	General Employees Fund	Police and Fire Fund	Correctional Fund
	<u> </u>	<u> </u>	<u> </u>
Employer Contributions Reported in PERA's Statement of Changes in Fiduciary Net Position for the Year Ended June 30, 2023	\$ 581,044	\$ 223,305	\$ 20,518
Add State of Minnesota Special Funding Situation Contribution	16,000	9,000	-
Deduct Contributions of Employers No Longer Participating in the Plan	-	-	-
Deduct Contributions Not Included in Allocation	(708)	(1)	-
Add Annualized Contributions for Employers Joining the Plan During the Year	-	24	-
Add/Subtract Miscellaneous Adjustments	<u>83</u>	<u>107</u>	<u>(1)</u>
Total Employer Contributions Used as the Basis for Allocating Employer's Proportionate Share of Collective Pension Amounts	<u>\$ 596,419</u>	<u>\$ 232,435</u>	<u>\$ 20,517</u>

(amounts in thousands)

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

NOTE 3 ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability for each of the defined benefit cost-sharing plans was determined by an actuarial valuation as of June 30, 2023, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investment return assumptions from 12 national investment consulting firms. The review provided a range of return investment rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees, the Police and Fire, and the Correctional Plans. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan and 2.00 percent for the Correctional Plan. The Police and Fire Plan benefit increase is fixed at 1.00 percent per year and that increase was used in the valuation.

The discount rate used to measure the total pension liability in 2023 was 7 Percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police & Fire, and Correctional plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The most recent four-year experience studies for the Police and Fire and the Correction Plan were completed in 2020 and were adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY
JUNE 30, 2023**

NOTE 3 ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Sensitivity of Net Pension Liability at Current Single Discount Rate
(dollars in thousands)

	General Employees Fund		Police and Fire Fund		Correctional Fund	
	Percent	Amount	Percent	Amount	Percent	Amount
1% Lower	6.00 %	\$ 9,892,499	6.00 %	\$ 3,426,316	6.00 %	\$ 238,281
Current Discount Rate	7.00 %	\$ 5,591,888	7.00 %	\$ 1,726,870	7.00 %	\$ 45,205
1% Higher	8.00 %	\$ 2,054,472	8.00 %	\$ 329,698	8.00 %	\$ (108,845)

PERA's actuary also determines the estimated remaining service lives of all plan members, including active members, inactive members, and retirees, which are presented by plan in the following table:

	General Employees Fund	Police and Fire Fund	Correctional Fund
Estimated Average Remaining Service Lives of All Members	Four Years	Six Years	Three Years

NOTE 4 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer, Current Reporting Period Only (including the disclosure of the net pension liability, net pension liability sensitivity analysis, and the unmodified audit opinion on the financial statements) is located in PERA's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023. The supporting actuarial information is included in the June 30, 2023 GASB Statement No's. 67 and 68, Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.mnpera.org.

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