

Public Employees Retirement Association of Minnesota
Correctional Plan

Reconciliation of Employer Proportionate Share Allocation Contributions to Employer Financial Statement Contributions
For the Fiscal Years Ended June 30, 2021 and June 30, 2020

Employer Unit No.	Employer Name	2021 Proportional Share Percentage	2020 Proportional Share Percentage	Change in Proportion from 2020 to 2021	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$27,134,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense (Income) in 2021	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.6260%	0.6411%	-0.0151%	\$ (4,097)	\$ (1,024)	\$ (3,073)
0006-00	ANOKA COUNTY	5.8836%	5.8050%	0.0786%	21,327	5,332	15,995
0008-01	BECKER COUNTY	0.7794%	0.7555%	0.0239%	6,485	1,621	4,864
0010-00	BELTRAMI COUNTY	0.9136%	0.8702%	0.0434%	11,776	2,944	8,832
0012-00	BENTON COUNTY REVENUE	0.9191%	0.9244%	-0.0053%	(1,438)	(360)	(1,079)
0016-00	BLUE EARTH COUNTY	0.8517%	0.8539%	-0.0022%	(597)	(149)	(448)
0018-00	BROWN COUNTY	0.3745%	0.3476%	0.0269%	7,299	1,825	5,474
0020-00	CARLTON COUNTY	0.5412%	0.4872%	0.0540%	14,652	3,663	10,989
0022-00	CARVER COUNTY	1.4046%	1.4319%	-0.0273%	(7,408)	(1,852)	(5,556)
0024-00	CASS COUNTY	0.3979%	0.3946%	0.0033%	895	224	672
0026-00	CHIPPEWA COUNTY	0.2880%	0.2672%	0.0208%	5,644	1,411	4,233
0030-00	CHISAGO COUNTY	0.6351%	0.6507%	-0.0156%	(4,233)	(1,058)	(3,175)
0032-00	CLAY COUNTY	2.0864%	1.9325%	0.1539%	41,759	10,440	31,319
0034-00	CLEARWATER COUNTY	0.2868%	0.2732%	0.0136%	3,690	923	2,768
0040-00	COTTONWOOD COUNTY	0.3154%	0.2988%	0.0166%	4,504	1,126	3,378
0042-01	CROW WING COUNTY	1.5717%	1.5925%	-0.0208%	(5,644)	(1,411)	(4,233)
0046-00	DAKOTA COUNTY	3.4561%	3.3833%	0.0728%	19,754	4,938	14,815
0050-00	DOUGLAS COUNTY	0.8049%	0.8090%	-0.0041%	(1,112)	(278)	(834)
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	0.3828%	0.3898%	-0.0070%	(1,899)	(475)	(1,425)
0054-00	FILLMORE COUNTY	0.1885%	0.2045%	-0.0160%	(4,341)	(1,085)	(3,256)
0056-01	FREEBORN COUNTY	0.9027%	0.9721%	-0.0694%	(18,831)	(4,708)	(14,123)
0058-00	GOODHUE COUNTY	1.1371%	1.2214%	-0.0843%	(22,874)	(5,718)	(17,155)
0138-00	HOUSTON COUNTY	0.4984%	0.4846%	0.0138%	3,744	936	2,808
0140-00	HUBBARD COUNTY	0.9140%	0.8400%	0.0740%	20,079	5,020	15,059
0142-00	ISANTI COUNTY	0.9396%	0.9112%	0.0284%	7,706	1,927	5,779
0144-00	ITASCA COUNTY	0.6300%	0.6339%	-0.0039%	(1,058)	(265)	(794)
0148-00	JACKSON COUNTY	0.3311%	0.3269%	0.0042%	1,140	285	855
0150-00	KANABEC COUNTY REVENUE	0.7724%	0.7892%	-0.0168%	(4,559)	(1,140)	(3,419)
0152-00	KANDIYOHI COUNTY	1.3744%	1.3956%	-0.0212%	(5,752)	(1,438)	(4,314)
0156-00	KITTSOON COUNTY	0.2199%	0.1881%	0.0318%	8,629	2,157	6,471
0158-00	KOCHICHING COUNTY	0.2350%	0.2103%	0.0247%	6,702	1,676	5,027
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.0922%	0.0885%	0.0037%	1,004	251	753
0162-00	LAKE COUNTY	0.2841%	0.2792%	0.0049%	1,300	332	967
0164-01	LAKE OF THE WOODS COUNTY	0.1314%	0.1323%	-0.0009%	(244)	(61)	(183)
0166-00	LE SUEUR COUNTY	0.5580%	0.5329%	0.0251%	6,811	1,703	5,108
0168-00	LINCOLN COUNTY	0.1842%	0.1906%	-0.0064%	(1,737)	(434)	(1,302)
0172-00	LYON COUNTY	0.5430%	0.5139%	0.0291%	7,896	1,974	5,922
0176-00	MAHNOMEN COUNTY	0.1604%	0.1405%	0.0199%	5,400	1,350	4,050
0178-00	MARSHALL COUNTY	0.2812%	0.2809%	0.0003%	81	20	61
0180-00	MARTIN COUNTY	0.3875%	0.3306%	0.0569%	15,439	3,860	11,579
0181-00	MC LEOD COUNTY	0.5326%	0.4855%	0.0471%	12,780	3,195	9,585
0182-00	MEEKER COUNTY	0.4226%	0.4067%	0.0159%	4,314	1,079	3,236
0186-00	MILLE LACS COUNTY	0.8580%	0.8738%	-0.0158%	(4,287)	(1,072)	(3,215)
0188-00	MORRISON COUNTY	0.5111%	0.5201%	-0.0090%	(2,442)	(611)	(1,832)
0190-01	MOWER COUNTY	0.9425%	0.8908%	0.0517%	14,028	3,507	10,521
0194-00	NICOLLET COUNTY	0.3886%	0.3915%	-0.0029%	(787)	(197)	(590)
0196-00	NOBLES COUNTY	0.6150%	0.5947%	0.0203%	5,508	1,377	4,131
0202-00	OLMSTED COUNTY	2.9292%	2.9872%	-0.0580%	(15,738)	(3,934)	(11,803)
0206-00	OTTER TAIL COUNTY	0.8646%	0.9105%	-0.0459%	(12,455)	(3,114)	(9,341)
0208-00	PENNINGTON COUNTY REVENUE	0.6285%	0.6258%	0.0027%	733	183	549
0212-00	PINE COUNTY	1.0169%	1.0185%	-0.0016%	(434)	(109)	(326)
0214-00	PIPESTONE COUNTY	0.2398%	0.2481%	-0.0083%	(2,252)	(563)	(1,689)
0230-01	RAMSEY COUNTY	10.5848%	11.4492%	-0.8644%	(234,546)	(58,637)	(175,910)
0292-00	REDWOOD COUNTY	0.3511%	0.3433%	0.0078%	2,116	529	1,587
0296-00	RENVILLE COUNTY	0.3885%	0.4009%	-0.0124%	(3,365)	(841)	(2,523)
0298-00	RICE COUNTY	0.6979%	0.6616%	0.0363%	9,850	2,462	7,387
0304-00	ROSEAU COUNTY	0.2526%	0.2800%	-0.0274%	(7,435)	(1,859)	(5,576)
0308-00	ST LOUIS COUNTY	1.9974%	1.9996%	-0.0022%	(597)	(149)	(448)
0318-00	SCOTT COUNTY	2.3031%	2.1990%	0.1041%	28,246	7,062	21,185
0320-01	SHERBURNE COUNTY	4.6263%	4.6216%	0.0047%	1,275	319	956
0322-00	SIBLEY COUNTY	0.2955%	0.2918%	0.0037%	1,004	251	753
0324-00	STEARNS COUNTY	2.7659%	2.6703%	0.0956%	25,940	6,485	19,455
0326-00	STEELE COUNTY	1.1444%	1.1313%	0.0131%	3,555	889	2,666
0332-00	SWIFT COUNTY	0.2723%	0.2501%	0.0222%	6,024	1,506	4,518
0334-00	TODD COUNTY	0.4441%	0.4207%	0.0234%	6,349	1,587	4,762
0336-00	TRAVERSE COUNTY	0.2693%	0.2472%	0.0221%	5,997	1,499	4,497
0338-00	WABASHA COUNTY	0.4300%	0.4088%	0.0212%	5,752	1,438	4,314
0340-00	WADENA COUNTY	0.2251%	0.2326%	-0.0075%	(2,035)	(509)	(1,526)
0342-00	WASECA COUNTY	0.1991%	0.1790%	0.0201%	5,454	1,363	4,090

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0344-00	WASHINGTON COUNTY	2.5212%	2.6127%	-0.0915%	(24,828)	(6,207)	(18,621)
0346-00	WATONWAN COUNTY	0.1566%	0.1596%	-0.0030%	(814)	(204)	(611)
0348-00	WILKIN COUNTY	0.2907%	0.2711%	0.0196%	5,318	1,330	3,989
0350-03	WINONA COUNTY	0.7368%	0.8064%	-0.0696%	(18,885)	(4,721)	(14,164)
0352-01	WRIGHT COUNTY	1.9988%	1.6933%	0.3055%	82,894	20,724	62,171
0354-00	YELLOW MEDICINE COUNTY	0.3767%	0.3394%	0.0373%	10,121	2,530	7,591
0400-00	HENNEPIN COUNTY	15.8717%	15.9488%	-0.0771%	(20,920)	(5,230)	(15,690)
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.4194%	1.4464%	-0.0270%	(7,326)	(1,832)	(5,495)
0760-00	ARROWHEAD REGIONAL CORRECTIONS	2.2670%	2.1298%	0.1372%	37,228	9,307	27,921
0779-00	NORTHWESTERN JUVENILE CENTER	1.2093%	1.2314%	-0.0221%	(5,997)	(1,499)	(4,497)
1130-01	BEMIDJI ISD-31	0.0386%	0.0363%	0.0023%	624	156	468
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	1.2981%	1.2277%	0.0704%	19,102	4,776	14,327
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	1.3346%	1.5809%	-0.2463%	(66,831)	(16,708)	(50,123)
9999-99	NO-EMPLOYER LISTED - ROUNDING	-0.0002%	0.0004%	-0.0006%	(163)	(41)	(122)
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ 0	\$ 0