

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, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of (\$16,428,000)	Change in NPL Proportion Amortized to Increase Pension Expense (Income) in 2022	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.5861%	0.6260%	-0.0399%	\$ 6,555	\$ 2,185	\$ 4,370
0006-00	ANOKA COUNTY	6.1008%	5.8836%	0.2172%	(35,682)	(11,894)	(23,788)
0008-01	BECKER COUNTY	0.8014%	0.7794%	0.0220%	(3,614)	(1,205)	(2,409)
0010-00	BELTRAMI COUNTY	0.9053%	0.9136%	-0.0083%	1,364	455	909
0012-00	BENTON COUNTY REVENUE	0.9150%	0.9191%	-0.0041%	674	225	449
0016-00	BLUE EARTH COUNTY	0.8239%	0.8517%	-0.0278%	4,567	1,522	3,045
0018-00	BROWN COUNTY	0.4406%	0.3745%	0.0661%	(10,859)	(3,620)	(7,239)
0020-00	CARLTON COUNTY	0.5808%	0.5412%	0.0396%	(6,505)	(2,168)	(4,337)
0022-00	CARVER COUNTY	1.4740%	1.4046%	0.0694%	(11,401)	(3,800)	(7,601)
0024-00	CASS COUNTY	0.4330%	0.3979%	0.0351%	(5,766)	(1,922)	(3,844)
0026-00	CHIPPEWA COUNTY	0.3319%	0.2880%	0.0439%	(7,212)	(2,404)	(4,808)
0030-00	CHISAGO COUNTY	0.6899%	0.6351%	0.0548%	(9,003)	(3,001)	(6,002)
0032-00	CLAY COUNTY	2.0887%	2.0864%	0.0023%	(378)	(126)	(252)
0034-00	CLEARWATER COUNTY	0.2686%	0.2868%	-0.0182%	2,990	997	1,993
0040-00	COTTONWOOD COUNTY	0.3074%	0.3154%	-0.0080%	1,314	438	876
0042-01	CROW WING COUNTY	1.6249%	1.5717%	0.0532%	(8,740)	(2,913)	(5,826)
0046-00	DAKOTA COUNTY	3.3985%	3.4561%	-0.0576%	9,463	3,154	6,308
0050-00	DOUGLAS COUNTY	0.8029%	0.8049%	-0.0020%	329	110	219
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	0.4096%	0.3828%	0.0268%	(4,403)	(1,468)	(2,935)
0054-00	FILLMORE COUNTY	0.2021%	0.1885%	0.0136%	(2,234)	(745)	(1,489)
0056-01	FREEBORN COUNTY	0.8756%	0.9027%	-0.0271%	4,452	1,484	2,968
0058-00	GOODHUE COUNTY	1.1839%	1.1371%	0.0468%	(7,688)	(2,563)	(5,126)
0138-00	HOUSTON COUNTY	0.5064%	0.4984%	0.0080%	(1,314)	(438)	(876)
0140-00	HUBBARD COUNTY	0.9932%	0.9140%	0.0792%	(13,011)	(4,337)	(8,674)
0142-00	ISANTI COUNTY	0.9714%	0.9396%	0.0318%	(5,224)	(1,741)	(3,483)
0144-00	ITASCA COUNTY	0.6639%	0.6300%	0.0339%	(5,569)	(1,856)	(3,713)
0148-00	JACKSON COUNTY	0.3362%	0.3311%	0.0051%	(838)	(279)	(559)
0150-00	KANABEC COUNTY REVENUE	0.7584%	0.7724%	-0.0140%	2,300	767	1,533
0152-00	KANDIYOHI COUNTY	1.4224%	1.3744%	0.0480%	(7,885)	(2,628)	(5,257)
0156-00	KITTSOON COUNTY	0.2272%	0.2199%	0.0073%	(1,199)	(400)	(799)
0158-00	KOCHICHING COUNTY	0.2035%	0.2350%	-0.0315%	5,175	1,725	3,450
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.1039%	0.0922%	0.0117%	(1,922)	(641)	(1,281)
0162-00	LAKE COUNTY	0.2884%	0.2841%	0.0043%	(706)	(235)	(471)
0164-01	LAKE OF THE WOODS COUNTY	0.1299%	0.1314%	-0.0015%	246	82	164
0166-00	LE SUEUR COUNTY	0.5673%	0.5580%	0.0093%	(1,528)	(509)	(1,019)
0168-00	LINCOLN COUNTY	0.1901%	0.1842%	0.0059%	(969)	(323)	(646)
0172-00	LYON COUNTY	0.5879%	0.5430%	0.0449%	(7,376)	(2,459)	(4,917)
0176-00	MAHNOMEN COUNTY	0.1562%	0.1604%	-0.0042%	690	230	460
0178-00	MARSHALL COUNTY	0.2935%	0.2812%	0.0123%	(2,021)	(674)	(1,347)
0180-00	MARTIN COUNTY	0.4218%	0.3875%	0.0343%	(5,635)	(1,878)	(3,757)
0181-00	MC LEOD COUNTY	0.5693%	0.5326%	0.0367%	(6,029)	(2,010)	(4,019)
0182-00	MEEKER COUNTY	0.4109%	0.4226%	-0.0117%	1,922	641	1,281
0186-00	MILLE LACS COUNTY	0.8058%	0.8580%	-0.0522%	8,575	2,858	5,717
0188-00	MORRISON COUNTY	0.5212%	0.5111%	0.0101%	(1,659)	(553)	(1,106)
0190-01	MOWER COUNTY	0.9526%	0.9425%	0.0101%	(1,659)	(553)	(1,106)
0194-00	NICOLLET COUNTY	0.4066%	0.3886%	0.0180%	(2,957)	(986)	(1,971)
0196-00	NOBLES COUNTY	0.5746%	0.6150%	-0.0404%	6,637	2,212	4,425
0202-00	OLMSTED COUNTY	2.9321%	2.9292%	0.0029%	(476)	(159)	(318)
0206-00	OTTER TAIL COUNTY	0.9671%	0.8646%	0.1025%	(16,839)	(5,613)	(11,226)
0208-00	PENNINGTON COUNTY REVENUE	0.6729%	0.6285%	0.0444%	(7,294)	(2,431)	(4,863)
0212-00	PINE COUNTY	1.0849%	1.0169%	0.0680%	(11,171)	(3,724)	(7,447)
0214-00	PIPESTONE COUNTY	0.2183%	0.2398%	-0.0215%	3,532	1,177	2,355
0230-01	RAMSEY COUNTY	10.4598%	10.5848%	-0.1250%	20,535	6,845	13,690
0292-00	REDWOOD COUNTY	0.3763%	0.3511%	0.0252%	(4,140)	(1,380)	(2,760)
0296-00	RENVILLE COUNTY	0.4397%	0.3885%	0.0512%	(8,411)	(2,804)	(5,607)
0298-00	RICE COUNTY	0.7622%	0.6979%	0.0643%	(10,563)	(3,521)	(7,042)
0304-00	ROSEAU COUNTY	0.2544%	0.2526%	0.0018%	(296)	(99)	(197)
0308-00	ST LOUIS COUNTY	1.9964%	1.9974%	-0.0010%	164	55	110
0318-00	SCOTT COUNTY	2.4001%	2.3031%	0.0970%	(15,935)	(5,312)	(10,623)
0320-01	SHERBURNE COUNTY	4.7721%	4.6263%	0.1458%	(23,952)	(7,984)	(15,968)
0322-00	SIBLEY COUNTY	0.3042%	0.2955%	0.0087%	(1,429)	(476)	(953)
0324-00	STEARNS COUNTY	2.9239%	2.7659%	0.1580%	(25,956)	(8,652)	(17,304)
0326-00	STEELE COUNTY	1.0772%	1.1444%	-0.0672%	11,040	3,680	7,360
0332-00	SWIFT COUNTY	0.2829%	0.2723%	0.0106%	(1,741)	(580)	(1,161)
0334-00	TODD COUNTY	0.2565%	0.4441%	-0.1876%	30,819	10,273	20,546
0336-00	TRAVERSE COUNTY	0.2855%	0.2693%	0.0162%	(2,661)	(887)	(1,774)
0338-00	WABASHA COUNTY	0.4366%	0.4300%	0.0066%	(1,084)	(361)	(723)
0340-00	WADENA COUNTY	0.2237%	0.2251%	-0.0014%	230	77	153
0342-00	WASECA COUNTY	0.2027%	0.1991%	0.0036%	(591)	(197)	(394)

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0344-00	WASHINGTON COUNTY	2.6673%	2.5212%	0.1461%	(24,001)	(8,000)	(16,001)
0346-00	WATONWAN COUNTY	0.1599%	0.1566%	0.0033%	(542)	(181)	(361)
0348-00	WILKIN COUNTY	0.3304%	0.2907%	0.0397%	(6,522)	(2,174)	(4,348)
0350-03	WINONA COUNTY	0.5447%	0.7368%	-0.1921%	31,558	10,519	21,039
0352-01	WRIGHT COUNTY	1.9725%	1.9988%	-0.0263%	4,321	1,440	2,880
0354-00	YELLOW MEDICINE COUNTY	0.3975%	0.3767%	0.0208%	(3,417)	(1,139)	(2,278)
0400-00	HENNEPIN COUNTY	14.4047%	15.8717%	-1.4670%	240,999	80,333	160,666
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.4385%	1.4194%	0.0191%	(3,138)	(1,046)	(2,092)
0760-00	ARROWHEAD REGIONAL CORRECTIONS	2.2967%	2.2670%	0.0297%	(4,879)	(1,626)	(3,253)
0779-00	NORTHWESTERN JUVENILE CENTER	1.3010%	1.2093%	0.0917%	(15,064)	(5,021)	(10,043)
1130-01	BEMIDJI ISD-31	0.0359%	0.0386%	-0.0027%	444	148	296
9395-00	TRI-COUNTY COMMUNITY CORRECTIONS	1.2453%	1.2981%	-0.0528%	8,674	2,891	5,783
9397-49	PRAIRIE LAKES YOUTH PROGRAMS	1.5687%	1.3346%	0.2341%	(38,458)	(12,819)	(25,639)
9999-99	NO-EMPLOYER LISTED - ROUNDING	-0.0001%	-0.0002%	0.0001%	(16)	(5)	(11)
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ 0	\$ 0