

Public Employees Retirement Association of Minnesota  
Police and Fire Plan  
Change in NPL Proportion Supporting Schedule  
For the Fiscal Years Ended June 30, 2020 and June 30, 2019

Employer Unit No.	Employer Name	2020	2019	Change in Proportion from 2019 to 2020	Change in NPL Proportion Based on Prior Year Ending	Change in NPL Proportion Amortized to Increase Pension Expense in 2020	Change in NPL Proportion Remaining Deferred	Corrected as of 02/17/2021
		Proportional Share Percentage	Proportional Share Percentage		NPL Balance of \$1,065,897,000	Amount	Outflows	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,064,601,000
0002-00	AITKIN COUNTY	0.1091%	0.1201%	-0.0110%	\$ (117,249)	\$ (19,541)	\$ (97,707)	(117,106)
0006-00	ANOKA COUNTY	1.1437%	1.1735%	-0.0298%	(317,637)	(52,940)	(264,698)	(317,251)
0008-01	BECKER COUNTY	0.1678%	0.1667%	0.0011%	11,725	1,954	9,771	11,711
0010-00	BELTRAMI COUNTY	0.2598%	0.2545%	0.0053%	56,493	9,415	47,077	56,424
0012-00	BENTON COUNTY REVENUE	0.1739%	0.1752%	-0.0013%	(13,857)	(2,309)	(11,547)	(13,840)
0014-00	BIG STONE COUNTY	0.0346%	0.0381%	-0.0035%	(37,306)	(6,218)	(31,089)	(37,261)
0016-00	BLUE EARTH COUNTY	0.2427%	0.2601%	-0.0174%	(185,466)	(30,911)	(154,555)	(185,241)
0018-00	BROWN COUNTY	0.0756%	0.0809%	-0.0053%	(56,493)	(9,415)	(47,077)	(56,424)
0020-00	CARLTON COUNTY	0.1959%	0.2065%	-0.0106%	(112,985)	(18,831)	(94,154)	(112,848)
0022-00	CARVER COUNTY	0.5794%	0.6350%	-0.0556%	(592,639)	(98,773)	(493,866)	(591,918)
0024-00	CASS COUNTY	0.3055%	0.3131%	-0.0076%	(81,008)	(13,501)	(67,507)	(80,910)
0026-00	CHIPPEWA COUNTY	0.0623%	0.0670%	-0.0047%	(50,097)	(8,350)	(41,748)	(50,036)
0030-00	CHISAGO COUNTY	0.3338%	0.3257%	0.0081%	86,338	14,390	71,948	86,233
0032-00	CLAY COUNTY	0.2400%	0.2428%	-0.0028%	(29,845)	(4,974)	(24,871)	(29,809)
0034-00	CLEARWATER COUNTY	0.0504%	0.0533%	-0.0029%	(30,911)	(5,152)	(25,759)	(30,873)
0038-00	COOK COUNTY	0.1025%	0.1096%	-0.0071%	(75,679)	(12,613)	(63,066)	(75,587)
0040-00	COTTONWOOD COUNTY	0.0667%	0.0694%	-0.0027%	(28,779)	(4,797)	(23,983)	(28,744)
0042-01	CROW WING COUNTY	0.2932%	0.3149%	-0.0217%	(231,300)	(38,550)	(192,750)	(231,018)
0046-00	DAKOTA COUNTY	0.6674%	0.6539%	0.0135%	143,896	23,983	119,913	143,721
0048-00	DODGE COUNTY	0.1588%	0.1640%	-0.0052%	(55,427)	(9,238)	(46,189)	(55,359)
0050-00	DOUGLAS COUNTY	0.2412%	0.2446%	-0.0034%	(36,241)	(6,040)	(30,200)	(36,196)
0052-00	FARIBAULT COUNTY CENTRAL SER'	0.0932%	0.0848%	0.0084%	89,535	14,923	74,613	89,426
0054-00	FILLMORE COUNTY	0.1313%	0.1209%	0.0104%	110,853	18,476	92,378	110,719
0056-01	FREEBORN COUNTY	0.1672%	0.1768%	-0.0096%	(102,326)	(17,054)	(85,272)	(102,202)
0058-00	GOODHUE COUNTY	0.3046%	0.3215%	-0.0169%	(180,137)	(30,023)	(150,114)	(179,918)
0060-00	GRANT COUNTY	0.0670%	0.0712%	-0.0042%	(44,768)	(7,461)	(37,306)	(44,713)
0138-00	HOUSTON COUNTY	0.0969%	0.0987%	-0.0018%	(19,186)	(3,198)	(15,988)	(19,163)
0140-00	HUBBARD COUNTY	0.1400%	0.1387%	0.0013%	13,857	2,309	11,547	13,840
0142-00	ISANTI COUNTY	0.1634%	0.1694%	-0.0060%	(63,954)	(10,659)	(53,295)	(63,876)
0144-00	ITASCA COUNTY	0.3342%	0.3537%	-0.0195%	(207,850)	(34,642)	(173,208)	(207,597)
0148-00	JACKSON COUNTY	0.0838%	0.0866%	-0.0028%	(29,845)	(4,974)	(24,871)	(29,809)
0150-00	KANABEC COUNTY REVENUE	0.1436%	0.1540%	-0.0104%	(110,853)	(18,476)	(92,378)	(110,719)
0152-00	KANDIYOHI COUNTY	0.2363%	0.2549%	-0.0186%	(198,257)	(33,043)	(165,214)	(198,016)
0156-00	KITSON COUNTY	0.0413%	0.0410%	0.0003%	3,198	533	2,665	3,194
0158-00	KOOCHICHING COUNTY	0.0794%	0.0872%	-0.0078%	(83,140)	(13,857)	(69,283)	(83,039)
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.0505%	0.0511%	-0.0006%	(6,395)	(1,066)	(5,329)	(6,388)
0162-00	LAKE COUNTY	0.1101%	0.1187%	-0.0086%	(91,667)	(15,278)	(76,389)	(91,556)
0164-01	LAKE OF THE WOODS COUNTY	0.0523%	0.0525%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
0166-00	LE SUEUR COUNTY	0.1631%	0.1629%	0.0002%	2,132	355	1,776	2,129
0168-00	LINCOLN COUNTY	0.0386%	0.0403%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
0172-00	LYON COUNTY	0.1021%	0.1099%	-0.0078%	(83,140)	(13,857)	(69,283)	(83,039)
0176-00	MAHNOMEN COUNTY	0.0746%	0.0713%	0.0033%	35,175	5,862	29,312	35,132
0178-00	MARSHALL COUNTY	0.0877%	0.0873%	0.0004%	4,264	711	3,553	4,258
0180-00	MARTIN COUNTY	0.0969%	0.0969%	0.0000%	-	-	-	-
0181-00	MC LEOD COUNTY	0.1574%	0.1617%	-0.0043%	(45,834)	(7,639)	(38,195)	(45,778)
0182-00	MEEKER COUNTY	0.1436%	0.1412%	0.0024%	25,582	4,264	21,318	25,550
0186-00	MILLE LACS COUNTY	0.2436%	0.2428%	0.0008%	8,527	1,421	7,106	8,517
0188-00	MORRISON COUNTY	0.1577%	0.1529%	0.0048%	51,163	8,527	42,636	51,101
0190-01	MOWER COUNTY	0.1661%	0.1664%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
0192-00	MURRAY COUNTY	0.0750%	0.0767%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
0194-00	NICOLLET COUNTY	0.1095%	0.1141%	-0.0046%	(49,031)	(8,172)	(40,859)	(48,972)
0196-00	NOBLES COUNTY	0.0916%	0.0958%	-0.0042%	(44,768)	(7,461)	(37,306)	(44,713)
0198-00	NORMAN COUNTY	0.0427%	0.0442%	-0.0015%	(15,988)	(2,665)	(13,324)	(15,969)
0202-00	OLMSTED COUNTY	0.6010%	0.6159%	-0.0149%	(158,819)	(26,470)	(132,349)	(158,626)
0206-00	OTTER TAIL COUNTY	0.2751%	0.2888%	-0.0137%	(146,028)	(24,338)	(121,690)	(145,850)
0208-00	PENNINGTON COUNTY REVENUE	0.0592%	0.0626%	-0.0034%	(36,241)	(6,040)	(30,200)	(36,196)
0212-00	PINE COUNTY	0.2461%	0.2450%	0.0011%	11,725	1,954	9,771	11,711
0214-00	PIPESTONE COUNTY	0.0842%	0.0859%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
0216-00	POLK COUNTY	0.1999%	0.2064%	-0.0065%	(69,283)	(11,547)	(57,736)	(69,199)
0218-00	POPE COUNTY	0.0647%	0.0670%	-0.0023%	(24,516)	(4,086)	(20,430)	(24,486)
0230-01	RAMSEY COUNTY	1.8085%	1.8981%	-0.0896%	(955,044)	(159,174)	(795,870)	(953,883)
0290-00	RED LAKE COUNTY	0.0496%	0.0515%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
0292-00	REDWOOD COUNTY	0.0830%	0.0870%	-0.0040%	(42,636)	(7,106)	(35,530)	(42,584)
0296-00	RENVILLE COUNTY	0.0904%	0.0903%	0.0001%	1,066	178	888	1,065
0298-00	RICE COUNTY	0.2444%	0.2416%	0.0028%	29,845	4,974	24,871	29,809
0302-00	ROCK COUNTY	0.0886%	0.0918%	-0.0032%	(34,109)	(5,685)	(28,424)	(34,067)
0304-00	ROSEAU COUNTY	0.0816%	0.0775%	0.0041%	43,702	7,284	36,418	43,649
0308-00	ST LOUIS COUNTY	0.8018%	0.8511%	-0.0493%	(525,487)	(87,581)	(437,906)	(524,848)
0318-00	SCOTT COUNTY	0.3876%	0.3867%	0.0009%	9,593	1,599	7,994	9,581

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0320-01	SHERBURNE COUNTY	0.6249%	0.6399%	-0.0150%	(159,885)	(26,647)	(133,237)	(159,690)
0322-00	SIBLEY COUNTY	0.0784%	0.0800%	-0.0016%	(17,054)	(2,842)	(14,212)	(17,034)
0324-00	STEARNS COUNTY	0.5165%	0.5130%	0.0035%	37,306	6,218	31,089	37,261
0326-00	STEELE COUNTY	0.1446%	0.1538%	-0.0092%	(98,063)	(16,344)	(81,719)	(97,943)
0328-00	STEVENS COUNTY	0.0454%	0.0515%	-0.0061%	(65,020)	(10,837)	(54,183)	(64,941)
0332-00	SWIFT COUNTY	0.0645%	0.0615%	0.0030%	31,977	5,329	26,647	31,938
0334-00	TODD COUNTY	0.1170%	0.1139%	0.0031%	33,043	5,507	27,536	33,003
0336-00	TRAVERSE COUNTY	0.0362%	0.0370%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
0338-00	WABASHA COUNTY	0.1250%	0.1282%	-0.0032%	(34,109)	(5,685)	(28,424)	(34,067)
0340-00	WADENA COUNTY	0.0721%	0.0756%	-0.0035%	(37,306)	(6,218)	(31,089)	(37,261)
0342-00	WASECA COUNTY	0.0859%	0.0845%	0.0014%	14,923	2,487	12,435	14,904
0344-00	WASHINGTON COUNTY	0.9326%	0.9679%	-0.0353%	(376,262)	(62,710)	(313,551)	(375,804)
0346-00	WATONWAN COUNTY	0.0521%	0.0547%	-0.0026%	(27,713)	(4,619)	(23,094)	(27,680)
0348-00	WILKIN COUNTY	0.0547%	0.0563%	-0.0016%	\$ (17,054)	\$ (2,842)	\$ (14,212)	\$ (17,034)
0350-03	WINONA COUNTY	0.1401%	0.1420%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
0352-01	WRIGHT COUNTY	1.0043%	1.0044%	-0.0001%	(1,066)	(178)	(888)	(1,065)
0354-00	YELLOW MEDICINE COUNTY	0.0700%	0.0712%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
0400-00	HENNEPIN COUNTY	2.8738%	2.7496%	0.1242%	1,323,844	220,641	1,103,203	1,322,234
0746-00	LAKE JOHANNA FIRE DEPARTMENT	0.0351%	0.0359%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
0747-00	TRI-CITY POLICE DEPARTMENT	0.0000%	0.0104%	-0.0104%	(110,853)	(18,476)	(92,378)	(110,719)
0748-00	MILLE LACS TRIBAL POLICE	0.1408%	0.1577%	-0.0169%	(180,137)	(30,023)	(150,114)	(179,918)
0758-00	LEECH LAKE BAND OF OJIBWE	0.1507%	0.1474%	0.0033%	35,175	5,862	29,312	35,132
0759-00	LAKES AREA POLICE	0.0878%	0.0900%	-0.0022%	(23,450)	(3,908)	(19,541)	(23,421)
0766-00	LOWER SIOUX COMMUNITY POLICE	0.0474%	0.0431%	0.0043%	45,834	7,639	38,195	45,778
0767-00	LOWER ST CROIX FIRE DEPARTMEN	0.0076%	0.0079%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
0780-00	PRAIRIE ISLAND INDIAN COMMUNI	0.0706%	0.0666%	0.0040%	42,636	7,106	35,530	42,584
0809-00	HENNEPIN HEALTHCARE SYSTEM	1.2366%	1.3462%	-0.1096%	(1,168,223)	(194,704)	(973,519)	(1,166,803)
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	0.0077%	0.0077%	0.0000%	-	-	-	-
0817-00	SOUTH METRO FIRE DISTRICT	0.3296%	0.3344%	-0.0048%	(51,163)	(8,527)	(42,636)	(51,101)
0826-00	UPPER SIOUX COMMUNITY	0.0362%	0.0345%	0.0017%	18,120	3,020	15,100	18,098
0840-00	ISANTI AREA JOINT FIRE DISTRICT	0.0120%	0.0114%	0.0006%	6,395	1,066	5,329	6,388
0841-00	CLOQUET AREA FIRE DISTRICT	0.1839%	0.1902%	-0.0063%	(67,152)	(11,192)	(55,960)	(67,070)
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMEN	0.0272%	0.0395%	-0.0123%	(131,105)	(21,851)	(109,254)	(130,946)
0897-00	EAST RANGE PUBLIC SAFETY BOARD	0.0476%	0.0500%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
0903-00	CENTENNIAL FIRE DISTRICT	0.0138%	0.0168%	-0.0030%	(31,977)	(5,329)	(26,647)	(31,938)
3001-00	CITY OF FISHER	0.0012%	0.0017%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
3008-00	CITY OF ADA	0.0194%	0.0219%	-0.0025%	(26,647)	(4,441)	(22,206)	(26,615)
3012-01	CITY OF ADAMS	0.0000%	0.0033%	-0.0033%	(35,175)	(5,862)	(29,312)	(35,132)
3013-00	CITY OF ADRIAN	0.0111%	0.0108%	0.0003%	3,198	533	2,665	3,194
3020-00	CITY OF LOWRY	0.0005%	0.0005%	0.0000%	-	-	-	-
3032-00	CITY OF AITKIN	0.0396%	0.0385%	0.0011%	11,725	1,954	9,771	11,711
3042-00	CITY OF AKELEY	0.0039%	0.0051%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
3056-01	CITY OF ALBANY	0.0214%	0.0234%	-0.0020%	(21,318)	(3,553)	(17,765)	(21,292)
3058-00	CITY OF ALBERT LEA	0.2805%	0.2976%	-0.0171%	(182,268)	(30,378)	(151,890)	(182,047)
3066-00	CITY OF ALBERTVILLE	0.0099%	0.0090%	0.0009%	9,593	1,599	7,994	9,581
3084-00	CITY OF ALEXANDRIA	0.1876%	0.1888%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
3120-00	CITY OF ANDOVER	0.0205%	0.0272%	-0.0067%	(71,415)	(11,903)	(59,513)	(71,328)
3136-01	CITY OF ANNANDALE	0.0322%	0.0345%	-0.0023%	(24,516)	(4,086)	(20,430)	(24,486)
3138-00	CITY OF ANOKA	0.2534%	0.2613%	-0.0079%	(84,206)	(14,034)	(70,172)	(84,103)
3148-00	CITY OF APPLETON	0.0207%	0.0210%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
3149-00	CITY OF APPLE VALLEY	0.5121%	0.4997%	0.0124%	132,171	22,029	110,143	132,011
3168-00	CITY OF ARLINGTON	0.0215%	0.0190%	0.0025%	26,647	4,441	22,206	26,615
3204-00	CITY OF ATWATER	0.0076%	0.0069%	0.0007%	7,461	1,244	6,218	7,452
3208-00	CITY OF AUDUBON	0.0048%	0.0047%	0.0001%	1,066	178	888	1,065
3222-00	CITY OF AUSTIN	0.3058%	0.3052%	0.0006%	6,395	1,066	5,329	6,388
3232-00	CITY OF AVON	0.0193%	0.0205%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
3234-00	CITY OF BABBITT	0.0333%	0.0331%	0.0002%	2,132	355	1,776	2,129
3242-00	CITY OF BAGLEY	0.0159%	0.0151%	0.0008%	8,527	1,421	7,106	8,517
3266-00	CITY OF BARNESVILLE	0.0338%	0.0351%	-0.0013%	(13,857)	(2,309)	(11,547)	(13,840)
3298-00	CITY OF BATTLE LAKE	0.0143%	0.0147%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
3306-01	CITY OF BAXTER	0.1066%	0.1067%	-0.0001%	(1,066)	(178)	(888)	(1,065)
3310-00	CITY OF BAYPORT	0.0346%	0.0468%	-0.0122%	(130,039)	(21,673)	(108,366)	(129,881)
3348-00	CITY OF BECKER	0.0434%	0.0445%	-0.0011%	(11,725)	(1,954)	(9,771)	(11,711)
3362-00	CITY OF BELGRADE	0.0149%	0.0152%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
3366-00	CITY OF BELLE PLAINE	0.0718%	0.0721%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
3386-00	CITY OF BEMIDJI	0.2616%	0.2720%	-0.0104%	(110,853)	(18,476)	(92,378)	(110,719)
3396-00	CITY OF BENSON	0.0474%	0.0444%	0.0030%	31,977	5,329	26,647	31,938
3426-00	CITY OF BIG LAKE	0.0999%	0.0976%	0.0023%	24,516	4,086	20,430	24,486
3472-00	CITY OF BLACKDUCK	0.0098%	0.0100%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)

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3476-00	CITY OF BLAINE	0.6662%	0.6844%	-0.0182%	(193,993)	(32,332)	(161,661)	(193,757)
3494-00	CITY OF BLOOMING PRAIRIE	0.0221%	0.0239%	-0.0018%	(19,186)	(3,198)	(15,988)	(19,163)
3498-00	CITY OF BLOOMINGTON	1.2568%	1.3504%	-0.0936%	(997,680)	(166,280)	(831,400)	(996,467)
3502-00	CITY OF BLUE EARTH	0.0297%	0.0300%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
3530-00	CITY OF BOVEY	0.0097%	0.0121%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
3552-00	CITY OF BRAHAM	0.0279%	0.0255%	0.0024%	25,582	4,264	21,318	25,550
3554-00	CITY OF BRAINERD	0.1774%	0.1897%	-0.0123%	(131,105)	(21,851)	(109,254)	(130,946)
3572-00	CITY OF BRECKENRIDGE	0.0446%	0.0458%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
3575-00	CITY OF BREEZY POINT	0.0388%	0.0412%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
3576-00	TOWNSHIP OF BREITUNG	0.0128%	0.0125%	0.0003%	3,198	533	2,665	3,194
3602-00	CITY OF BROOKLYN CENTER	0.4405%	0.4483%	-0.0078%	(83,140)	(13,857)	(69,283)	(83,039)
3604-00	CITY OF BROOKLYN PARK	1.2145%	1.2480%	-0.0335%	(357,076)	(59,513)	(297,563)	(356,641)
3622-00	CITY OF BROWNSDALE	0.0038%	0.0034%	0.0004%	4,264	711	3,553	4,258
3628-00	CITY OF BROWNTON	0.0048%	0.0042%	0.0006%	6,395	1,066	5,329	6,388
3646-00	CITY OF BUFFALO	0.1122%	0.1115%	0.0007%	7,461	1,244	6,218	7,452
3648-00	CITY OF BUFFALO LAKE	0.0095%	0.0098%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
3678-00	CITY OF BURNSVILLE	1.1145%	1.1929%	-0.0784%	(835,663)	(139,277)	(696,386)	(834,647)
3708-00	CITY OF CALEDONIA	0.0368%	0.0391%	-0.0023%	(24,516)	(4,086)	(20,430)	(24,486)
3712-00	CITY OF CALLAWAY	0.0044%	0.0042%	0.0002%	2,132	355	1,776	2,129
3720-00	CITY OF CAMBRIDGE	0.1144%	0.1154%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
3736-00	CITY OF CANBY	0.0136%	0.0140%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
3746-00	CITY OF CANNON FALLS	0.0559%	0.0580%	-0.0021%	(22,384)	(3,731)	(18,653)	(22,357)
3824-00	CITY OF CHAMPLIN	0.2243%	0.2252%	-0.0009%	(9,593)	(1,599)	(7,994)	(9,581)
3832-00	CITY OF CHANHASSEN	0.0200%	0.0205%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
3836-00	CITY OF CHASKA	0.2809%	0.2839%	-0.0030%	(31,977)	(5,329)	(26,647)	(31,938)
3840-00	CITY OF CHATFIELD	0.0326%	0.0345%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
3866-00	CITY OF CHISHOLM	0.0759%	0.0784%	-0.0025%	(26,647)	(4,441)	(22,206)	(26,615)
3874-00	CITY OF CLARA CITY	0.0096%	0.0088%	0.0008%	8,527	1,421	7,106	8,517
3898-00	CITY OF CLEARBROOK	0.0078%	0.0080%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
3908-00	CITY OF CLEVELAND	0.0057%	0.0061%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
3913-00	CITY OF CLIMAX	0.0006%	0.0006%	0.0000%	-	-	-	-
3932-00	CITY OF CLOQUET	0.1489%	0.1740%	-0.0251%	(267,540)	(44,590)	(222,950)	(267,215)
3958-00	CITY OF COLD SPRING	0.0599%	0.0563%	0.0036%	38,372	6,395	31,977	38,326
3960-01	CITY OF COLERAINE	0.0130%	0.0140%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
3974-00	CITY OF COLUMBIA HEIGHTS	0.2899%	0.2983%	-0.0084%	(89,535)	(14,923)	(74,613)	(89,426)
3982-00	CITY OF COMFREY	0.0039%	0.0041%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
4008-00	CITY OF COON RAPIDS	0.8785%	0.8873%	-0.0088%	(93,799)	(15,633)	(78,166)	(93,685)
4014-00	CITY OF CORCORAN	0.0691%	0.0692%	-0.0001%	(1,066)	(178)	(888)	(1,065)
4038-00	CITY OF COITAGE GROVE	0.4772%	0.4716%	0.0056%	59,690	9,948	49,742	59,618
4064-00	CITY OF CROOKSTON	0.1395%	0.1464%	-0.0069%	(73,547)	(12,258)	(61,289)	(73,457)
4070-00	CITY OF CROSBY	0.0436%	0.0454%	-0.0018%	(19,186)	(3,198)	(15,988)	(19,163)
4072-00	CITY OF CROSSLAKE	0.0319%	0.0312%	0.0007%	7,461	1,244	6,218	7,452
4082-00	CITY OF CRYSTAL	0.2828%	0.2804%	0.0024%	25,582	4,264	21,318	25,550
4093-00	CITY OF CYRUS	0.0007%	0.0007%	0.0000%	-	-	-	-
4122-00	CITY OF DANUBE	0.0065%	0.0066%	-0.0001%	(1,066)	(178)	(888)	(1,065)
4146-00	CITY OF DAWSON	0.0189%	0.0188%	0.0001%	1,066	178	888	1,065
4150-00	CITY OF DAYTON	0.0661%	0.0608%	0.0053%	56,493	9,415	47,077	56,424
4158-00	CITY OF DEEPHAVEN	0.0489%	0.0496%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
4170-00	CITY OF DEER RIVER	0.0276%	0.0240%	0.0036%	38,372	6,395	31,977	38,326
4182-00	CITY OF DEERWOOD	0.0124%	0.0128%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
4226-00	CITY OF DETROIT LAKES	0.1119%	0.1109%	0.0010%	10,659	1,776	8,882	10,646
4240-00	CITY OF DILWORTH	0.0363%	0.0438%	-0.0075%	(79,942)	(13,324)	(66,619)	(79,845)
4300-01	CITY OF DULUTH	2.2387%	2.3085%	-0.0698%	(743,996)	(123,999)	(619,997)	(743,092)
4336-00	CITY OF DUNDAS	0.0143%	0.0175%	-0.0032%	(34,109)	(5,685)	(28,424)	(34,067)
4346-00	CITY OF EAGAN	0.9213%	0.8738%	0.0475%	506,301	84,384	421,918	505,685
4350-00	CITY OF EAGLE BEND	0.0007%	0.0053%	-0.0046%	(49,031)	(8,172)	(40,859)	(48,972)
4356-00	CITY OF EAGLE LAKE	0.0190%	0.0209%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
4366-00	CITY OF EAST GRAND FORKS	0.2258%	0.2391%	-0.0133%	(141,764)	(23,627)	(118,137)	(141,592)
4404-00	CITY OF EDEN PRAIRIE	0.7225%	0.7299%	-0.0074%	(78,876)	(13,146)	(65,730)	(78,780)
4406-00	CITY OF EDEN VALLEY	0.0094%	0.0095%	-0.0001%	(1,066)	(178)	(888)	(1,065)
4410-00	CITY OF EDINA	0.8704%	0.8479%	0.0225%	239,827	39,971	199,856	239,535
4452-00	CITY OF ELK RIVER	0.2998%	0.3175%	-0.0177%	(188,664)	(31,444)	(157,220)	(188,434)
4454-00	CITY OF ELKO NEW MARKET	0.0365%	0.0308%	0.0057%	60,756	10,126	50,630	60,682
4486-00	CITY OF ELMORE	0.0033%	0.0026%	0.0007%	7,461	1,244	6,218	7,452
4492-00	CITY OF ELY	0.0466%	0.0477%	-0.0011%	(11,725)	(1,954)	(9,771)	(11,711)
4505-00	CITY OF EMILY	0.0073%	0.0050%	0.0023%	24,516	4,086	20,430	24,486
4546-00	CITY OF EVELETH	0.0681%	0.0687%	-0.0006%	(6,395)	(1,066)	(5,329)	(6,388)
4572-00	CITY OF FAIRFAX	0.0154%	0.0155%	-0.0001%	(1,066)	(178)	(888)	(1,065)
4578-00	CITY OF FAIRMONT	0.1363%	0.1403%	-0.0040%	(42,636)	(7,106)	(35,530)	(42,584)

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Police and Fire Plan  
Change in NPL Proportion Supporting Schedule  
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Employer		2020	2019	Change in	Change in NPL	Change in NPL	Change in NPL	Corrected as of
Unit No.	Employer Name	Proportional Share Percentage	Proportional Share Percentage	Proportion from 2019 to 2020	Based on Prior Year Ending NPL Balance of \$1,065,897,000	Proportion Amount Amortized to Increase Pension Expense in 2020	Proportion Remaining Deferred Outflows	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,064,601,000
4600-00	CITY OF FARIBAULT	0.3415%	0.3544%	-0.0129%	(137,501)	(22,917)	(114,584)	(137,334)
4610-00	CITY OF FARMINGTON	0.2410%	0.2381%	0.0029%	30,911	5,152	25,759	30,873
4632-00	CITY OF FERGUS FALLS	0.1936%	0.1974%	-0.0038%	(40,504)	(6,751)	(33,753)	(40,455)
4670-00	CITY OF FLOODWOOD	0.0134%	0.0164%	-0.0030%	(31,977)	(5,329)	(26,647)	(31,938)
4686-00	CITY OF FOLEY	0.0234%	0.0207%	0.0027%	28,779	4,797	23,983	28,744
4700-00	CITY OF FOREST LAKE	0.2287%	0.2295%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
4756-00	CITY OF FRAZEE	0.0151%	0.0161%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
4780-00	CITY OF FRIDLEY	0.4043%	0.4147%	-0.0104%	(110,853)	(18,476)	(92,378)	(110,719)
4788-00	CITY OF FULDA	0.0123%	0.0127%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
4816-00	CITY OF GAYLORD	0.0210%	0.0214%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
4842-00	CITY OF GIBBON	0.0049%	0.0058%	-0.0009%	(9,593)	(1,599)	(7,994)	(9,581)
4844-00	CITY OF GILBERT	0.0437%	0.0483%	-0.0046%	(49,031)	(8,172)	(40,859)	(48,972)
4860-00	CITY OF GLENCOE	0.0501%	0.0525%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
4870-00	CITY OF GLENWOOD	0.0309%	0.0312%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
4876-00	CITY OF GLYNDON	0.0209%	0.0183%	0.0026%	27,713	4,619	23,094	27,680
4884-00	CITY OF GOLDEN VALLEY	0.3216%	0.3331%	-0.0115%	(122,578)	(20,430)	(102,148)	(122,429)
4896-00	CITY OF GOODHUE	0.0094%	0.0101%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
4904-00	CITY OF GOODVIEW	0.0433%	0.0412%	0.0021%	22,384	3,731	18,653	22,357
4940-00	CITY OF GRAND MEADOW	0.0058%	0.0078%	-0.0020%	(21,318)	(3,553)	(17,765)	(21,292)
4952-00	CITY OF GRAND RAPIDS	0.1315%	0.1377%	-0.0062%	(66,086)	(11,014)	(55,071)	(66,005)
4960-00	CITY OF GRANITE FALLS	0.0369%	0.0376%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
5062-00	CITY OF HALLOCK	0.0052%	0.0055%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
5072-00	CITY OF HAM LAKE	0.0004%	0.0122%	-0.0118%	(125,776)	(20,963)	(104,813)	(125,623)
5142-00	CITY OF HASTINGS	0.3783%	0.3943%	-0.0160%	(170,544)	(28,424)	(142,120)	(170,336)
5160-00	CITY OF HAWLEY	0.0263%	0.0243%	0.0020%	21,318	3,553	17,765	21,292
5188-00	CITY OF HECTOR	0.0137%	0.0125%	0.0012%	12,791	2,132	10,659	12,775
5208-00	CITY OF HENDERSON	0.0082%	0.0065%	0.0017%	18,120	3,020	15,100	18,098
5224-00	CITY OF HENNING	0.0107%	0.0101%	0.0006%	6,395	1,066	5,329	6,388
5234-00	CITY OF HERMANTOWN	0.1169%	0.1203%	-0.0034%	(36,241)	(6,040)	(30,200)	(36,196)
5240-00	CITY OF HERON LAKE	0.0046%	0.0048%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
5246-00	CITY OF HIBBING	0.3611%	0.3409%	0.0202%	215,311	35,885	179,426	215,049
5266-00	CITY OF HILL CITY	0.0068%	0.0093%	-0.0025%	(26,647)	(4,441)	(22,206)	(26,615)
5304-00	CITY OF HOKAH	0.0060%	0.0056%	0.0004%	4,264	711	3,553	4,258
5354-00	CITY OF HOPKINS	0.2989%	0.3098%	-0.0109%	(116,183)	(19,364)	(96,819)	(116,042)
5362-00	CITY OF HOUSTON	0.0097%	0.0113%	-0.0016%	(17,054)	(2,842)	(14,212)	(17,034)
5366-00	CITY OF HOWARD LAKE	0.0207%	0.0222%	-0.0015%	(15,988)	(2,665)	(13,324)	(15,969)
5392-00	CITY OF HUTCHINSON	0.1543%	0.1672%	-0.0129%	(137,501)	(22,917)	(114,584)	(137,334)
5416-00	CITY OF INTERNATIONAL FALLS	0.1249%	0.1275%	-0.0026%	(27,713)	(4,619)	(23,094)	(27,680)
5420-00	CITY OF INVER GROVE HEIGHTS	0.4222%	0.3806%	0.0416%	443,413	73,902	369,511	442,874
5442-00	CITY OF ISANTI	0.0646%	0.0656%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
5452-00	CITY OF ISLE	0.0221%	0.0234%	-0.0013%	(13,857)	(2,309)	(11,547)	(13,840)
5458-00	CITY OF IVANHOE	0.0043%	0.0045%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
5470-00	CITY OF JANESVILLE	0.0234%	0.0239%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
5500-00	CITY OF JORDAN	0.0736%	0.0742%	-0.0006%	(6,395)	(1,066)	(5,329)	(6,388)
5528-00	CITY OF KASSON	0.0643%	0.0595%	0.0048%	51,163	8,527	42,636	51,101
5534-00	CITY OF KEEWATIN	0.0193%	0.0195%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
5556-00	CITY OF KENYON	0.0177%	0.0178%	-0.0001%	(1,066)	(178)	(888)	(1,065)
5586-01	CITY OF KIMBALL	0.0030%	0.0094%	-0.0064%	(68,217)	(11,370)	(56,848)	(68,134)
5626-00	CITY OF LA CRESCENT	0.0510%	0.0539%	-0.0029%	(30,911)	(5,152)	(25,759)	(30,873)
5650-00	CITY OF LAKE BENTON	0.0006%	0.0055%	-0.0049%	(52,229)	(8,705)	(43,524)	(52,165)
5654-00	CITY OF LAKE CITY	0.0690%	0.0714%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
5656-00	CITY OF LAKE CRYSTAL	0.0149%	0.0161%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
5662-00	CITY OF LAKE ELMO	0.0171%	0.0193%	-0.0022%	(23,450)	(3,908)	(19,541)	(23,421)
5702-00	CITY OF LAKE PARK	0.0056%	0.0058%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
5712-00	CITY OF LAKE SHORE	0.0137%	0.0144%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
5724-00	CITY OF LAKEFIELD	0.0167%	0.0163%	0.0004%	4,264	711	3,553	4,258
5742-00	CITY OF LAKEVILLE	0.5668%	0.5900%	-0.0232%	(247,288)	(41,215)	(206,073)	(246,987)
5752-00	CITY OF LAMBERTON	0.0035%	0.0041%	-0.0006%	(6,395)	(1,066)	(5,329)	(6,388)
5794-00	CITY OF LE CENTER	0.0203%	0.0215%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
5804-00	CITY OF LE SUEUR	0.0495%	0.0516%	-0.0021%	(22,384)	(3,731)	(18,653)	(22,357)
5856-01	CITY OF LESTER PRAIRIE	0.0210%	0.0207%	0.0003%	3,198	533	2,665	3,194
5862-00	CITY OF LEWISTON	0.0122%	0.0137%	-0.0015%	(15,988)	(2,665)	(13,324)	(15,969)
5906-00	CITY OF LINO LAKES	0.2336%	0.2547%	-0.0211%	(224,904)	(37,484)	(187,420)	(224,631)
5918-00	CITY OF LITCHFIELD	0.0672%	0.0689%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
5926-00	CITY OF LITTLE FALLS	0.1014%	0.1075%	-0.0061%	(65,020)	(10,837)	(54,183)	(64,941)
5960-00	CITY OF LONG LAKE	0.0083%	0.0087%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
5964-00	CITY OF LONG PRAIRIE	0.0377%	0.0402%	-0.0025%	(26,647)	(4,441)	(22,206)	(26,615)
5968-00	CITY OF LONSDALE	0.0394%	0.0376%	0.0018%	19,186	3,198	15,988	19,163
6010-00	CITY OF LYLE	0.0047%	0.0042%	0.0005%	5,329	888	4,441	5,323

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Corrected as of  
 02/17/2021

Employer Unit No.	Employer Name	2020 Proportional Share Percentage	2019 Proportional Share Percentage	Change in Proportion from 2019 to 2020	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,065,897,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2020	Change in NPL Proportion Remaining Deferred Outflows	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,064,601,000
6034-00	CITY OF MADEIRA	0.0227%	0.0230%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
6040-00	CITY OF MADISON LAKE	0.0146%	0.0158%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
6048-00	CITY OF MAHTOMEDI	0.0270%	0.0170%	0.0100%	106,590	17,765	88,825	106,460
6078-00	CITY OF MANKATO	0.5579%	0.5818%	-0.0239%	(254,749)	(42,458)	(212,291)	(254,440)
6100-00	CITY OF MAPLE GROVE	0.6722%	0.6895%	-0.0173%	(184,400)	(30,733)	(153,667)	(184,176)
6114-02	CITY OF MAPLETON	0.0210%	0.0181%	0.0029%	30,911	5,152	25,759	30,873
6120-00	CITY OF MAPLEWOOD	0.7234%	0.7310%	-0.0076%	(81,008)	(13,501)	(67,507)	(80,910)
6140-00	CITY OF MARSHALL	0.1503%	0.1519%	-0.0016%	(17,054)	(2,842)	(14,212)	(17,034)
6198-00	CITY OF MC GREGOR	0.0000%	0.0004%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
6224-00	CITY OF MEDINA	0.0807%	0.0838%	-0.0031%	(33,043)	(5,507)	(27,536)	(33,003)
6232-00	CITY OF MELROSE	0.0304%	0.0317%	-0.0013%	(13,857)	(2,309)	(11,547)	(13,840)
6238-02	CITY OF MENAHEGA	0.0165%	0.0114%	0.0051%	54,361	9,060	45,301	54,295
6244-00	CITY OF MENDOTA HEIGHTS	0.1686%	0.1643%	0.0043%	45,834	7,639	38,195	45,778
6272-00	CITY OF MILACA	0.0363%	0.0371%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
6296-00	CITY OF MINNEAPOLIS	15.4950%	16.2023%	-0.7073%	(7,539,089)	(1,256,515)	(6,282,575)	(7,529,923)
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	0.2994%	0.3125%	-0.0131%	(139,633)	(23,272)	(116,360)	(139,463)
6310-00	CITY OF MINNEOTA	0.0067%	0.0071%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
6318-00	CITY OF MINNESOTA LAKE	0.0050%	0.0038%	0.0012%	12,791	2,132	10,659	12,775
6320-00	CITY OF MINNETONKA	0.6460%	0.5919%	0.0541%	576,650	96,108	480,542	575,949
6324-00	CITY OF MINNETRISTA	0.1005%	0.1080%	-0.0075%	(79,942)	(13,324)	(66,619)	(79,845)
6352-00	CITY OF MONTEVIDEO	0.0634%	0.0606%	0.0028%	29,845	4,974	24,871	29,809
6354-00	CITY OF MONTGOMERY	0.0391%	0.0374%	0.0017%	18,120	3,020	15,100	18,098
6368-00	CITY OF MOORHEAD	0.6927%	0.7223%	-0.0296%	(315,506)	(52,584)	(262,921)	(315,122)
6382-00	CITY OF MOOSE LAKE	0.0287%	0.0325%	-0.0038%	(40,504)	(6,751)	(33,753)	(40,455)
6398-00	CITY OF MORGAN	0.0066%	0.0061%	0.0005%	5,329	888	4,441	5,323
6406-00	CITY OF MORRIS	0.0462%	0.0437%	0.0025%	26,647	4,441	22,206	26,615
6424-00	CITY OF MOTLEY	0.0086%	0.0058%	0.0028%	29,845	4,974	24,871	29,809
6430-00	CITY OF MOUND	0.0100%	0.0102%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
6434-00	CITY OF MOUNDS VIEW	0.1693%	0.1727%	-0.0034%	(36,241)	(6,040)	(30,200)	(36,196)
6440-00	CITY OF MOUNTAIN LAKE	0.0180%	0.0212%	-0.0032%	(34,109)	(5,685)	(28,424)	(34,067)
6472-02	CITY OF NASHWAUK	0.0229%	0.0229%	0.0000%	-	-	-	-
6506-00	CITY OF NEW BRIGHTON	0.2643%	0.2707%	-0.0064%	(68,217)	(11,370)	(56,848)	(68,134)
6518-00	CITY OF NEW HOPE	0.2899%	0.3012%	-0.0113%	(120,446)	(20,074)	(100,372)	(120,300)
6534-01	CITY OF NEW PRAGUE	0.0741%	0.0713%	0.0028%	29,845	4,974	24,871	29,809
6540-00	CITY OF NEW RICHLAND	0.0099%	0.0102%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
6542-00	CITY OF SCANDIA	0.0058%	0.0000%	0.0058%	61,822	10,304	51,518	61,747
6550-00	CITY OF NEW ULM	0.1628%	0.1676%	-0.0048%	(51,163)	(8,527)	(42,636)	(51,101)
6552-00	CITY OF NEW YORK MILLS	0.0152%	0.0156%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
6582-00	CITY OF NISSWA	0.0296%	0.0320%	-0.0024%	(25,582)	(4,264)	(21,318)	(25,550)
6616-02	CITY OF NORTH BRANCH	0.0930%	0.0935%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
6624-00	CITY OF NORTH MANKATO	0.1079%	0.1167%	-0.0088%	(93,799)	(15,633)	(78,166)	(93,685)
6634-00	CITY OF NORTH ST PAUL	0.1528%	0.1612%	-0.0084%	(89,535)	(14,923)	(74,613)	(89,426)
6638-00	CITY OF NORTHFIELD	0.1936%	0.1873%	0.0063%	67,152	11,192	55,960	67,070
6674-00	CITY OF OAK PARK HEIGHTS	0.0877%	0.0930%	-0.0053%	(56,493)	(9,415)	(47,077)	(56,424)
6680-00	CITY OF OAKDALE	0.3954%	0.3971%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
6710-00	CITY OF OLIVIA	0.0312%	0.0273%	0.0039%	41,570	6,928	34,642	41,519
6718-00	CITY OF ONAMIA	0.0133%	0.0144%	-0.0011%	(11,725)	(1,954)	(9,771)	(11,711)
6732-00	CITY OF ORONO	0.2173%	0.2257%	-0.0084%	(89,535)	(14,923)	(74,613)	(89,426)
6742-00	CITY OF ORTONVILLE	0.0201%	0.0200%	0.0001%	1,066	178	888	1,065
6752-00	CITY OF OSAKIS	0.0201%	0.0216%	-0.0015%	(15,988)	(2,665)	(13,324)	(15,969)
6766-00	CITY OF OSSEO	0.0480%	0.0460%	0.0020%	21,318	3,553	17,765	21,292
6786-00	CITY OF OWATONNA	0.3102%	0.3301%	-0.0199%	(212,114)	(35,352)	(176,761)	(211,856)
6810-00	CITY OF PARK RAPIDS	0.0640%	0.0601%	0.0039%	41,570	6,928	34,642	41,519
6820-01	CITY OF PARKERS PRAIRIE	0.0119%	0.0127%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
6834-00	CITY OF PAYNESVILLE	0.0278%	0.0301%	-0.0023%	(24,516)	(4,086)	(20,430)	(24,486)
6850-00	CITY OF PELICAN RAPIDS	0.0257%	0.0267%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
6862-00	CITY OF PEQUOT LAKES	0.0302%	0.0338%	-0.0036%	(38,372)	(6,395)	(31,977)	(38,326)
6870-00	CITY OF PERHAM	0.0339%	0.0342%	-0.0003%	(3,198)	(533)	(2,665)	(3,194)
6888-00	CITY OF PIERZ	0.0122%	0.0128%	-0.0006%	(6,395)	(1,066)	(5,329)	(6,388)
6890-00	CITY OF PILLAGER	0.0049%	0.0037%	0.0012%	12,791	2,132	10,659	12,775
6892-00	TOWNSHIP OF PIKE BAY	0.0075%	0.0061%	0.0014%	14,923	2,487	12,435	14,904
6924-00	CITY OF PINE RIVER	0.0079%	0.0059%	0.0020%	21,318	3,553	17,765	21,292
6930-00	CITY OF PLAINVIEW	0.0380%	0.0478%	-0.0098%	(104,458)	(17,410)	(87,048)	(104,331)
6956-00	CITY OF PLYMOUTH	0.8384%	0.8361%	0.0023%	24,516	4,086	20,430	24,486
7010-02	CITY OF PRESTON	0.0180%	0.0207%	-0.0027%	(28,779)	(4,797)	(23,983)	(28,744)
7016-00	CITY OF PRINCETON	0.0775%	0.0794%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
7022-00	CITY OF PRIOR LAKE	0.2570%	0.2569%	0.0001%	1,066	178	888	1,065
7026-00	CITY OF PROCTOR	0.0482%	0.0534%	-0.0052%	(55,427)	(9,238)	(46,189)	(55,359)
7048-00	CITY OF RAMSEY	0.2397%	0.2331%	0.0066%	70,349	11,725	58,624	70,264

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Employer		2020	2019	Change in	Change in NPL	Change in NPL	Change in NPL	Corrected as of
Unit No.	Employer Name	Proportional Share Percentage	Proportional Share Percentage	Proportion from 2019 to 2020	Based on Prior Year Ending NPL Balance of \$1,065,897,000	Proportion Amount Amortized to Increase Pension Expense in 2020	Proportion Remaining Deferred Outflows	02/17/2021
								Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,064,601,000
7078-00	CITY OF RED WING	0.4119%	0.4439%	-0.0320%	(341,087)	(56,848)	(284,239)	(340,672)
7084-00	CITY OF REDWOOD FALLS	0.0722%	0.0770%	-0.0048%	(51,163)	(8,527)	(42,636)	(51,101)
7104-00	CITY OF RENVILLE	0.0155%	0.0151%	0.0004%	4,264	711	3,553	4,258
7110-00	CITY OF RICE	0.0118%	0.0125%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
7132-00	CITY OF RICHFIELD	0.6287%	0.6387%	-0.0100%	(106,590)	(17,765)	(88,825)	(106,460)
7160-00	CITY OF ROBBINSDALE	0.1985%	0.2101%	-0.0116%	(123,644)	(20,607)	(103,037)	(123,494)
7164-00	CITY OF ROCHESTER	2.1182%	2.2104%	-0.0922%	(982,757)	(163,793)	(818,964)	(981,562)
7206-00	CITY OF ROGERS	0.1697%	0.1501%	0.0196%	208,916	34,819	174,097	208,662
7238-00	CITY OF ROSEAU	0.0401%	0.0410%	-0.0009%	(9,593)	(1,599)	(7,994)	(9,581)
7250-00	CITY OF ROSEMOUNT	0.2156%	0.2255%	-0.0099%	(105,524)	(17,587)	(87,937)	(105,396)
7258-00	CITY OF ROSEVILLE	0.5625%	0.5452%	0.0173%	184,400	30,733	153,667	184,176
7286-00	CITY OF ROYALTON	0.0092%	0.0131%	-0.0039%	(41,570)	(6,928)	(34,642)	(41,519)
7294-00	CITY OF RUSHFORD	0.0194%	0.0207%	-0.0013%	(13,857)	(2,309)	(11,547)	(13,840)
7318-00	CITY OF ST ANTHONY	0.2369%	0.2442%	-0.0073%	(77,810)	(12,968)	(64,842)	(77,716)
7324-00	CITY OF ST CHARLES	0.0292%	0.0303%	-0.0011%	(11,725)	(1,954)	(9,771)	(11,711)
7330-00	CITY OF ST CLOUD	1.3865%	1.4262%	-0.0397%	(423,161)	(70,527)	(352,634)	(422,647)
7334-00	CITY OF ST FRANCIS	0.0915%	0.0849%	0.0066%	70,349	11,725	58,624	70,264
7340-00	CITY OF ST JAMES	0.0439%	0.0439%	0.0000%	-	-	-	-
7350-00	CITY OF ST JOSEPH	0.0555%	0.0559%	-0.0004%	(4,264)	(711)	(3,553)	(4,258)
7356-00	CITY OF ST LOUIS PARK	0.7570%	0.7803%	-0.0233%	(248,354)	(41,392)	(206,962)	(248,052)
7370-00	CITY OF ST PAUL	9.0746%	9.1710%	-0.0964%	(1,027,525)	(171,254)	(856,271)	(1,026,275)
7474-00	CITY OF ST PAUL PARK	0.0750%	0.0730%	0.0020%	21,318	3,553	17,765	21,292
7476-01	CITY OF ST PETER	0.1015%	0.1077%	-0.0062%	(66,086)	(11,014)	(55,071)	(66,005)
7524-00	CITY OF SARTELL	0.1439%	0.1496%	-0.0057%	(60,756)	(10,126)	(50,630)	(60,682)
7526-00	CITY OF SAUK CENTRE	0.0475%	0.0494%	-0.0019%	(20,252)	(3,375)	(16,877)	(20,227)
7532-00	CITY OF SAUK RAPIDS	0.1194%	0.1220%	-0.0026%	(27,713)	(4,619)	(23,094)	(27,680)
7536-00	CITY OF SAVAGE	0.3026%	0.3137%	-0.0111%	(118,315)	(19,719)	(98,595)	(118,171)
7562-00	CITY OF SEBEKA	0.0065%	0.0076%	-0.0011%	(11,725)	(1,954)	(9,771)	(11,711)
7578-00	CITY OF SHAKOPEE	0.4977%	0.5126%	-0.0149%	(158,819)	(26,470)	(132,349)	(158,626)
7638-00	CITY OF SILVER BAY	0.0337%	0.0334%	0.0003%	3,198	533	2,665	3,194
7648-00	CITY OF SILVER LAKE	0.0105%	0.0122%	-0.0017%	(18,120)	(3,020)	(15,100)	(18,098)
7680-00	CITY OF SLAYTON	0.0268%	0.0266%	0.0002%	2,132	355	1,776	2,129
7682-00	CITY OF SLEEPY EYE	0.0457%	0.0447%	0.0010%	10,659	1,776	8,882	10,646
7692-00	CITY OF SOUTH ST PAUL	0.2419%	0.2537%	-0.0118%	(125,776)	(20,963)	(104,813)	(125,623)
7742-00	CITY OF SPRING GROVE	0.0130%	0.0119%	0.0011%	11,725	1,954	9,771	11,711
7750-00	CITY OF SPRING LAKE PARK	0.0912%	0.0955%	-0.0043%	(45,834)	(7,639)	(38,195)	(45,778)
7766-00	CITY OF SPRINGFIELD MUNICIPAL I	0.0288%	0.0260%	0.0028%	29,845	4,974	24,871	29,809
7796-00	CITY OF STAPLES	0.0391%	0.0385%	0.0006%	6,395	1,066	5,329	6,388
7804-00	CITY OF STARBUCK	0.0206%	0.0229%	-0.0023%	(24,516)	(4,086)	(20,430)	(24,486)
7824-00	CITY OF STILLWATER	0.2873%	0.2946%	-0.0073%	(77,810)	(12,968)	(64,842)	(77,716)
7966-00	CITY OF THIEF RIVER FALLS	0.1579%	0.1599%	-0.0020%	(21,318)	(3,553)	(17,765)	(21,292)
8014-00	CITY OF TRACY	0.0188%	0.0177%	0.0011%	11,725	1,954	9,771	11,711
8040-00	CITY OF TRUMAN	0.0091%	0.0089%	0.0002%	2,132	355	1,776	2,129
8062-00	CITY OF TWIN VALLEY	0.0098%	0.0103%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
8064-00	CITY OF TWO HARBORS	0.0538%	0.0504%	0.0034%	36,241	6,040	30,200	36,196
8070-00	CITY OF TYLER	0.0100%	0.0105%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
8102-01	CITY OF VADNAIS HEIGHTS	0.0294%	0.0304%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
8130-00	CITY OF VERNDALE	0.0084%	0.0071%	0.0013%	13,857	2,309	11,547	13,840
8148-00	CITY OF VICTORIA	0.0081%	0.0081%	0.0000%	-	-	-	-
8168-00	CITY OF VIRGINIA	0.3477%	0.3758%	-0.0281%	(299,517)	(49,920)	(249,598)	(299,153)
8188-00	CITY OF WABASHA	0.0412%	0.0419%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
8194-00	CITY OF WACONIA	0.0102%	0.0037%	0.0065%	69,283	11,547	57,736	69,199
8202-00	CITY OF WADENA	0.0511%	0.0519%	-0.0008%	(8,527)	(1,421)	(7,106)	(8,517)
8210-00	CITY OF WAITE PARK	0.1157%	0.1229%	-0.0072%	(76,745)	(12,791)	(63,954)	(76,651)
8222-00	CITY OF WALKER	0.0149%	0.0156%	-0.0007%	(7,461)	(1,244)	(6,218)	(7,452)
8226-00	CITY OF WALNUT GROVE	0.0054%	0.0048%	0.0006%	6,395	1,066	5,329	6,388
8260-00	CITY OF WARROAD	0.0242%	0.0296%	-0.0054%	(57,558)	(9,593)	(47,965)	(57,488)
8266-00	CITY OF WASECA	0.1422%	0.1424%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
8286-00	CITY OF WATERVILLE	0.0231%	0.0240%	-0.0009%	(9,593)	(1,599)	(7,994)	(9,581)
8296-00	CITY OF WAUBUN	0.0009%	0.0011%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
8308-00	CITY OF WAYZATA	0.1012%	0.1010%	0.0002%	2,132	355	1,776	2,129
8324-00	CITY OF WELLS	0.0299%	0.0296%	0.0003%	3,198	533	2,665	3,194
8334-00	CITY OF WEST CONCORD	0.0056%	0.0052%	0.0004%	4,264	711	3,553	4,258
8342-00	CITY OF WEST ST PAUL	0.2762%	0.2767%	-0.0005%	(5,329)	(888)	(4,441)	(5,323)
8354-00	CITY OF WESTBROOK	0.0090%	0.0088%	0.0002%	2,132	355	1,776	2,129
8376-00	CITY OF WHEATON	0.0178%	0.0188%	-0.0010%	(10,659)	(1,776)	(8,882)	(10,646)
8384-00	CITY OF WHITE BEAR LAKE	0.3639%	0.3236%	0.0403%	429,556	71,593	357,964	429,034
8412-00	CITY OF WILLMAR	0.2397%	0.2442%	-0.0045%	(47,965)	(7,994)	(39,971)	(47,907)
8446-00	CITY OF WINDOM	0.0549%	0.0571%	-0.0022%	(23,450)	(3,908)	(19,541)	(23,421)

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Employer Unit No.	Employer Name	2020	2019	Change in Proportion from 2019 to 2020	Change in NPL	Change in NPL	Change in NPL Proportion Remaining Deferred Outflows	Corrected as of 02/17/2021 Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$1,064,601,000
		Proportional Share Percentage	Proportional Share Percentage		Based on Prior Year Ending NPL Balance of \$1,065,897,000	Proportion Amount Amortized to Increase Pension Expense in 2020		
8460-00	CITY OF WINNEBAGO	0.0175%	0.0202%	-0.0027%	(28,779)	(4,797)	(23,983)	(28,744)
8462-00	CITY OF WINONA	0.4754%	0.4690%	0.0064%	68,217	11,370	56,848	68,134
8470-00	CITY OF WINSTED	0.0204%	0.0203%	0.0001%	1,066	178	888	1,065
8472-00	CITY OF WINTHROP	0.0148%	0.0143%	0.0005%	5,329	888	4,441	5,323
8496-00	CITY OF WOODBURY	0.7647%	0.7858%	-0.0211%	(224,904)	(37,484)	(187,420)	(224,631)
8518-01	CITY OF WORTHINGTON	0.1598%	0.1733%	-0.0135%	(143,896)	(23,983)	(119,913)	(143,721)
8546-00	CITY OF WYOMING	0.0745%	0.0778%	-0.0033%	(35,175)	(5,862)	(29,312)	(35,132)
8570-00	CITY OF ZUMBROTA	0.0345%	0.0347%	-0.0002%	(2,132)	(355)	(1,776)	(2,129)
9110-00	CENTENNIAL LAKES POLICE DEPT	0.1175%	0.1260%	-0.0085%	(90,601)	(15,100)	(75,501)	(90,491)
9165-00	EXCELSIOR FIRE DISTRICT	0.0155%	0.0147%	0.0008%	8,527	1,421	7,106	8,517
9191-00	CITY OF CUYUNA	0.0010%	0.0000%	0.0010%	10,659	1,776	8,882	10,646
9265-00	METROPOLITAN AIRPORTS COMMIS	1.2827%	1.3704%	-0.0877%	(934,792)	(155,799)	(778,993)	(933,655)
9294-00	WHITE EARTH TRIBAL PUBLIC SAFE	0.1106%	0.1308%	-0.0202%	(215,311)	(35,885)	(179,426)	(215,049)
9300-00	THREE RIVERS PARK DISTRICT	0.0972%	0.1017%	-0.0045%	(47,965)	(7,994)	(39,971)	(47,907)
9304-00	METROPOLITAN COUNCIL	1.2659%	1.1879%	0.0780%	831,400	138,567	692,833	830,389
9396-00	POLICE DEPT OF SHERBURN AND W	0.0209%	0.0221%	-0.0012%	(12,791)	(2,132)	(10,659)	(12,775)
9482-00	SOUTH LAKE MINNETONKA POLICI	0.1195%	0.1314%	-0.0119%	(126,842)	(21,140)	(105,701)	(126,688)
9495-00	DEPT OF MILITARY AFFAIRS	0.2758%	0.2524%	0.0234%	249,420	41,570	207,850	249,117
9545-00	UNIVERSITY OF MINNESOTA	0.6351%	0.6518%	-0.0167%	(178,005)	(29,667)	(148,337)	(177,788)
9562-00	WEST METRO FIRE-RESCUE DISTRIC	0.0659%	0.0675%	-0.0016%	(17,054)	(2,842)	(14,212)	(17,034)
9568-00	WEST HENNEPIN PUBLIC SAFETY D	0.0885%	0.0761%	0.0124%	132,171	22,029	110,143	132,011
9614-00	SPRING LAKE PARK BLAINE MOUNI	0.0862%	0.0848%	0.0014%	14,923	2,487	12,435	14,904
9950-00	STATE OF MINNESOTA	2.3016%	0.0000%	2.3016%	24,532,685	4,088,781	20,443,904	24,502,857
9999-99	NO EMPLOYER LISTED	0.0004%	0.0000%	0.0004%	4,264	711	3,553	4,258
TOTAL		100.0000%	100.0000%	0.0000%	\$ 0	\$ 0	\$ 0	\$ (0)

Change based on incorrect NPL Balance  
 Correct Balance was \$1,064,601,000