

Schedule of Employer Allocations and Schedule  
of Pension Amounts by Employer, Current Reporting  
Period Only

Public Employees Retirement  
Association of Minnesota

As of and For the Fiscal Year Ended  
June 30, 2015

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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

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2015

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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  
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AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying schedule of employer allocations of the Public Employees Retirement Association of Minnesota (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, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer, current reporting period only, of the 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, 2015, and the related notes.

### **Management's Responsibility for the Schedules**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, current reporting period only based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, current reporting period only are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, current reporting period only. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, current reporting period only, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, current reporting period only 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, current reporting period only.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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## Opinions

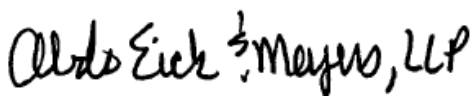
In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA General 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, 2015, in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

We draw attention to Note 2A4 to the current reporting period, which describes that the accompanying schedules of pension amounts were prepared for the current reporting period only and are not intended to be a complete presentation of PERA's schedule of pension amounts. Our opinion is not modified with respect to this matter.

## 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.



ABDO, EICK & MEYERS, LLP  
Minneapolis, Minnesota  
February 8, 2016

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Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued on the Following Pages  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 642,054	0.1481 %
0006-00	Anoka County	6,535,728	1.5077
0008-01	Becker County	857,692	0.1979
0010-00	Beltrami County	1,000,679	0.2308
0012-00	Benton County Revenue	695,105	0.1604
0014-00	Big Stone County	197,409	0.0455
0016-00	Blue Earth County	1,413,567	0.3261
0018-00	Brown County	711,517	0.1641
0020-00	Carlton County	1,054,971	0.2434
0022-00	Carver County	2,264,982	0.5225
0022-09	Carver County Historical Society	9,661	0.0022
0024-00	Cass County	882,841	0.2037
0026-00	Chippewa County	382,850	0.0883
0027-00	Chippewa County SWCD	8,171	0.0019
0028-00	Chippewa County Hospital	967,163	0.2231
0030-00	Chisago County	1,080,885	0.2493
0032-00	Clay County	1,174,897	0.2710
0034-00	Clearwater County	346,359	0.0799
0038-00	Cook County	311,064	0.0718
0038-01	Cook County North Shore Hospital	412,211	0.0951
0040-00	Cottonwood County	103,655	0.0239
0040-02	Cottonwood County Highway	87,473	0.0202
0042-01	Crow Wing County	1,437,881	0.3317
0046-00	Dakota County	6,917,155	1.5957
0046-01	Dakota County Agricultural Society	6,885	0.0016
0048-00	Dodge County	555,595	0.1282
0050-00	Douglas County	1,085,148	0.2503
0050-01	Douglas County Hospital	2,744,389	0.6331
0051-00	Minnesota County Prairie Alliance	213,643	0.0493
0052-00	Faribault County Central Services	215,334	0.0497
0054-00	Fillmore County	443,612	0.1023
0055-00	Township of Everts	484	0.0001
0056-01	Freeborn County	826,822	0.1907
0058-00	Goodhue County	1,049,102	0.2420
0058-04	Goodhue County Historical Society	1,843	0.0004
0060-00	Grant County	219,827	0.0507
0070-00	Township of Red Rock	1,090	0.0003
0089-00	Township of Ripley - Dodge County	133	-
0138-00	Houston County	429,787	0.0991
0139-00	Township of Shafer	1,746	0.0004
0140-00	Hubbard County	450,917	0.1040
0141-00	Heritage Living Center (Park Rapids)	190,076	0.0438
0142-00	Isanti County	815,199	0.1881
0144-00	Itasca County	1,475,451	0.3404
0144-02	Grand Village	318,050	0.0734
0148-00	Jackson County	148,733	0.0343
0148-01	Jackson County Highway	93,295	0.0215
0150-00	Kanabec County Revenue	515,253	0.1189
0150-05	Firstlight Health Systems Kanabec County	1,446,915	0.3338
0151-00	Township of Shellrock	463	0.0001
0152-00	Kandiyohi County	1,239,690	0.2860
0156-00	Kittson County	200,273	0.0462
0158-00	Koochiching County	376,250	0.0868
0160-00	Lac Qui Parle County Auditor	176,563	0.0407
0162-00	Lake County	404,002	0.0932
0164-01	Lake of The Woods County	199,639	0.0461
0164-04	Lake of The Woods SWCD	7,416	0.0017
0166-00	Le Sueur County	579,494	0.1337

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0166-01	Le Sueur Soil & Water Conservation District	\$ 7,698	0.0018 %
0168-00	Lincoln County	148,595	0.0343
0172-00	Lyon County	311,350	0.0718
0172-06	Lyon County Historical Society	2,961	0.0007
0176-00	Mahnomen County	119,328	0.0275
0176-03	Mahnomen County Welfare Board	86,313	0.0199
0178-00	Marshall County	341,236	0.0787
0180-00	Martin County	214,645	0.0495
0180-02	Martin County Highway	97,443	0.0225
0181-00	McLeod County	881,683	0.2034
0182-00	Meeker County	568,398	0.1311
0184-00	Meeker Memorial Hospital	727,358	0.1678
0186-00	Mille Lacs County	605,743	0.1397
0188-00	Morrison County	763,538	0.1761
0190-01	Mower County	726,621	0.1676
0192-00	Murray County	226,860	0.0523
0192-02	Murray County Memorial Hospital	465,593	0.1074
0194-00	Nicollet County	754,910	0.1741
0194-02	Nicollet County Historical Society	8,871	0.0020
0196-00	Nobles County	470,863	0.1086
0198-00	Norman County	198,348	0.0458
0202-00	Olmsted County	4,469,652	1.0311
0203-00	Township of Southbrook	183	-
0205-00	East Range Academy of Tech & Science	5,511	0.0013
0206-00	Otter Tail County	1,383,946	0.3193
0208-00	Pennington County Revenue	287,931	0.0664
0212-00	Pine County	597,090	0.1377
0214-00	Pipestone County	183,106	0.0422
0214-01	Pipestone County Medical Center	642,784	0.1483
0216-00	Polk County	980,693	0.2262
0218-00	Pope County	353,912	0.0816
0230-01	Ramsey County	14,511,673	3.3476
0234-00	Township of Featherstone	817	0.0002
0255-00	Township of Foster	843	0.0002
0264-00	Township of Frohn	1,446	0.0003
0266-00	Township of Galena	783	0.0002
0290-00	Red Lake County	144,451	0.0333
0292-00	Redwood County	266,501	0.0615
0294-00	Renville County Hospital	637,878	0.1471
0296-00	Renville County	592,924	0.1368
0298-00	Rice County	1,108,658	0.2558
0300-00	Allina Rice County District 1 Hospital	-	-
0302-00	Rock County	222,226	0.0513
0302-01	Rock Nobles Community Corrections	38,790	0.0089
0304-00	Roseau County	358,022	0.0826
0308-00	St Louis County	5,605,227	1.2930
0308-01	St Louis County Environmental Services	124,635	0.0288
0318-00	Scott County	2,736,504	0.6313
0320-01	Sherburne County	1,684,398	0.3886
0322-00	Sibley County	426,666	0.0984
0322-04	Sibley County Library	12,699	0.0029
0324-00	Stearns County	3,266,797	0.7536
0326-00	Steele County	665,138	0.1534
0328-00	Stevens County	305,984	0.0706
0328-05	Stevens County HRA	10,963	0.0025
0330-00	Swift County Benson Hospital	315,050	0.0727
0332-00	Swift County	301,817	0.0696
0332-01	Swift County Countryside Public Health	89,903	0.0207
0334-00	Todd County	706,709	0.1630

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0336-00	Traverse County	\$ 157,967	0.0364 %
0338-00	Wabasha County	495,759	0.1144
0340-00	Wadena County	194,880	0.0450
0340-01	Wadena County Welfare	180,741	0.0417
0340-02	Wadena County Road And Bridge	39,176	0.0090
0342-00	Waseca County	367,332	0.0847
0342-01	Waseca-Le Sueur Regional Library	33,663	0.0078
0343-00	Township of Enterprise	779	0.0002
0344-00	Washington County	3,882,862	0.8957
0344-02	So Washington County Cable Commission	27,070	0.0062
0346-00	Watonwan County	372,099	0.0858
0348-00	Wilkin County	268,918	0.0620
0350-03	Winona County	851,918	0.1965
0352-01	Wright County	1,937,891	0.4470
0354-00	Yellow Medicine County	302,520	0.0698
0355-00	Township of Eckles	197	-
0358-00	Township of Eden	610	0.0001
0381-00	Township of Hart	368	0.0001
0383-00	Township of Hassan Valley	-	-
0397-00	Township of St George	414	0.0001
0400-00	Hennepin County	33,501,118	7.7283
0443-00	Township of Sugar Bush	720	0.0002
0456-00	City of Tamarack	809	0.0002
0464-00	Township of Tenhassen	332	0.0001
0465-00	Township of Ten Lakes	786	0.0002
0466-00	Township of Ten Mile Lake	25	-
0470-00	Hope Community Academy	30,949	0.0071
0478-00	Township of Tofte	973	0.0002
0481-00	Township of Tordenskjold	616	0.0001
0494-00	Township of Udolpho	4,047	0.0009
0512-00	Township of Holmes City	409	0.0001
0526-00	Township of Wabana	414	0.0001
0527-00	Harvest Preparatory Academy	64,507	0.0149
0538-00	Cottonwood County Family Service Collaborative	966	0.0002
0542-00	Township of Hunter	422	0.0001
0565-00	Township of Iosco	236	0.0001
0571-00	Township of White Bear Lake	318	0.0001
0583-00	Township of Wilson Cass Co	730	0.0002
0584-00	Township of Wilton	318	0.0001
0612-00	Watershed High School	2,363	0.0005
0655-00	Township of Lake Prairie	263	0.0001
0656-00	Township of Lake	2,033	0.0005
0668-00	Township of Langhei	548	0.0001
0670-00	Township of Lansing	3,633	0.0008
0709-00	Township of Little Rock	-	-
0715-00	Township of London	682	0.0002
0732-00	North Shore Community School	28,232	0.0065
0733-00	Discovery Public School Faribault	5,415	0.0012
0734-00	Harbor City International Charter School	18,789	0.0043
0738-00	Blue Sky Charter School	17,918	0.0041
0739-00	Woodson Institute For Student Excellence	23,540	0.0054
0743-00	Trio Wolf Creek Distance Learning Program	5,019	0.0012
0746-00	Lake Johanna Fire Department	4,284	0.0010
0750-00	Mississippi Watershed Management Organization	51,883	0.0120
0751-00	Duluth Airport Authority	83,050	0.0192
0755-00	South Central Ems JPB	4,375	0.0010
0757-00	Spirit Mountain Recreational Authority	125,279	0.0289
0759-00	Lakes Area Police	7,110	0.0016
0760-00	Arrowhead Regional Corrections	612,050	0.1412

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	\$ 22,296	0.0051 %
0762-00	Ellendale Ambulance Service	698	0.0002
0767-00	Lower St Croix Fire Department JPB	341	0.0001
0769-00	AFSCME Council 5	2,651	0.0006
0770-00	Bemidji-Beltrami Airports Commission	11,276	0.0026
0771-00	Achieve Services Incorporated	72,912	0.0168
0773-00	Shell Rock River Watershed District	24,566	0.0057
0775-00	I 494 Corridor Commission	12,829	0.0030
0777-00	White Bear Lake Conservation District	1,219	0.0003
0779-00	Northwestern Juvenile Center	23,163	0.0053
0781-00	Lakeville Arenas	15,359	0.0035
0787-00	Fillmore Co Soil & Water Conservation	30,893	0.0071
0796-00	Waseca Co Soil & Water Conservation District	1,573	0.0004
0800-00	Pine River Area Sanitary District	13,356	0.0031
0805-00	Dakota Communications Center	307,305	0.0709
0808-00	Middle Fork Crow River W District	7,563	0.0017
0809-00	Hennepin Healthcare System	21,638,136	4.9916
0811-00	Fairway View Senior Community	16,135	0.0037
0815-00	Bemidji Area Joint Planning Board	9,154	0.0021
0817-00	South Metro Fire District	3,906	0.0009
0821-00	Forest Lake Cable Commission	5,417	0.0012
0822-00	Lionsgate Academy	184,091	0.0425
0823-00	Eveleth Virginia Airport Authority	478	0.0001
0828-00	Infinity Minnesota's Digital Academy	8,123	0.0019
0830-00	Lac Qui Parle County EDA	8,023	0.0019
0833-00	Lakeview Cemetery Association	6,709	0.0015
0841-00	Cloquet Area Fire District	2,810	0.0006
0842-00	Northwest Regional Library	45,695	0.0105
0843-00	Region 4 Adult Mental Health Consortium	37,978	0.0088
0844-00	Tri-City Cable TV	2,492	0.0006
0845-00	Minnesota School of Science	-	-
0853-00	Minnesota FCCLA	2,741	0.0006
0854-00	Southwest Minnesota Broadband Services	29,721	0.0069
0857-00	Gems Sanitary District	1,655	0.0004
0864-00	Pike Lake Area Wastewater Collection Sys	516	0.0001
0865-00	Project Peace	-	-
0868-00	Chippewa River Watershed Project	12,065	0.0028
0869-00	Crow River Organization of Water	7,048	0.0016
0870-00	Hawk Creek Watershed Project	9,947	0.0023
0872-00	Prairie Lakes Municipal Solid Waste	107,986	0.0249
0880-00	Southern Plains Education Co-Op	103,301	0.0238
0881-00	Swift Co Rural Development Authority	4,672	0.0011
0882-00	Pomme De Terre River Association	2,960	0.0007
0883-00	Metropolitan Emergency Services Board	45,058	0.0104
0885-00	Arrowhead Health Alliance	6,469	0.0015
0886-00	Des Moines Valley Health & Human Services	297,736	0.0687
0887-00	Jackson County Family Services Network	13,344	0.0031
0888-00	Anoka-Champlin Fire Department	2,619	0.0006
0889-00	Wright County Soil & Water District	26,144	0.0060
0891-00	Wright County Historical Society	12,119	0.0028
0894-00	Southwest Prairie Tech Service Area	10,623	0.0025
0895-00	Jackson Fire And Ambulance Service	2,878	0.0007
0896-00	Northfield Area Fire And Rescue	1,373	0.0003
0898-00	Southern Prairie Community Care	42,612	0.0098
0899-00	Horizon Public Health	317,357	0.0732
0902-00	Faribault- Martin County Transit Board	3,531	0.0008
1001-00	Hmong Academy Charter School	114,106	0.0263
1002-00	Ada-Borup ISD-2854	63,689	0.0147
1005-00	Great Expectations School	17,662	0.0041

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
1006-00	Adrian ISD-511	\$ 61,346	0.0142 %
1007-00	Urban Academy Charter School	40,328	0.0093
1008-00	Minnesota Internship Center	55,008	0.0127
1009-00	Nova Classical Academy	57,408	0.0132
1011-00	New City Charter School	12,035	0.0028
1012-00	Aitkin ISD-001	170,578	0.0394
1013-00	Voyageurs Expeditionary High School	12,080	0.0028
1015-00	Paladin Academy	107,486	0.0248
1016-00	Albany ISD-745	194,506	0.0449
1017-00	Tarek Ibn Ziyad Academy	1,819	0.0004
1018-00	Albert Lea ISD-241	406,675	0.0938
1019-00	Sobriety High School	118	-
1020-00	Northland Learning Center	40,565	0.0094
1021-00	Eagle Ridge Academy Charter School	63,670	0.0147
1022-00	Alden-Conger ISD-242	30,391	0.0070
1023-00	St Paul Conservatory Performing Artists	26,363	0.0061
1024-00	Alexandria ISD-206	521,470	0.1203
1026-00	Main St School of Performing Arts	8,124	0.0019
1027-00	Dakota Area Community School	5,102	0.0012
1028-00	Beacon Academy	50,770	0.0117
1029-00	Fraser Academy	42,576	0.0098
1031-00	Minneapolis Academy	17,013	0.0039
1034-00	Annandale ISD-876	183,946	0.0424
1035-00	St Croix Preparatory Academy	107,128	0.0247
1036-00	St Francis ISD - 15	673,318	0.1553
1037-00	Treknorth High School	29,336	0.0068
1038-00	Pact Charter ISD - 4008	77,750	0.0179
1040-00	Anoka-Hennepin ISD - 11	4,755,913	1.0971
1041-00	Life Prep Academy	55,342	0.0128
1043-00	Prairie Seeds Academy	69,632	0.0161
1044-00	Great River School	40,587	0.0094
1045-00	Ubah Medical Academy	52,371	0.0121
1047-00	Lighthouse Academy of Nations	47,847	0.0110
1048-00	Avalon School	13,794	0.0032
1051-00	Face To Face Academy	4,252	0.0010
1053-00	Lakes International Language Academy	83,226	0.0192
1055-00	Augsburg Academy For Health Careers	29,152	0.0067
1058-00	Sibley East ISD-2310	137,196	0.0316
1059-00	River Bend ISD-6049	38,231	0.0088
1060-00	Birch Grove Community School	8,555	0.0020
1061-00	Kaleidoscope Charter School	41,962	0.0097
1062-00	Ashby ISD-261	28,102	0.0065
1063-00	Swan River Montessori Charter School	28,648	0.0066
1065-00	Minnesota Online High School	10,339	0.0024
1066-00	Atwater/Cosmos/Grove City ISD-2396	98,204	0.0227
1067-00	Twin Cities German Immersion School	29,701	0.0069
1069-00	Yinghua Academy	73,797	0.0170
1070-00	Aurora-Hoyt-Biwabik ISD-2711	137,374	0.0317
1071-00	Paideia Academy	29,410	0.0068
1072-00	Austin ISD-492	665,819	0.1536
1074-00	West Metro Education Program	124,588	0.0287
1075-00	Milroy Charter School	2,969	0.0007
1077-00	Rochester Math And Science Academy	78,028	0.0180
1079-00	Dugsi Academy Charter School	64,078	0.0148
1080-00	Badger ISD-676	36,253	0.0084
1081-00	Love Works Academy Visual & Perform Arts	38,504	0.0089
1082-00	College Prep Elementary	70,791	0.0163
1083-00	Stride Academy	39,041	0.0090
1084-00	Bagley ISD-162	135,942	0.0314

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
1088-00	Barnesville ISD-146	\$ 91,667	0.0211 %
1090-00	Barnum ISD-91	86,853	0.0200
1092-00	West Central Area Schools ISD 2342	71,215	0.0164
1094-00	New Millennium Academy	80,046	0.0185
1098-00	Battle Lake ISD-542	56,004	0.0129
1099-00	Plainview-Elgin-Millville Schools	77,240	0.0178
1101-00	RTR Public Schools	65,090	0.0150
1103-00	Twin Cities Academy High School	12,388	0.0029
1104-00	Hiawatha Leadership Academy	108,179	0.0250
1105-00	International Spanish Language Academy	27,875	0.0064
1107-00	Minisinaakwaang Leadership Academy	14,983	0.0035
1108-00	Noble Academy	43,756	0.0101
1110-00	Community School of Excellence	143,575	0.0331
1112-00	Emily Grey Accelerated Charter School	-	-
1114-00	Becker ISD-726	313,526	0.0723
1115-00	Glacial Hills Elementary	10,425	0.0024
1116-00	Clarkfield Area Charter School	9,718	0.0022
1117-00	Metro Tech Academy	-	-
1118-10	Belgrade/Brooten ISD-2364	79,787	0.0184
1119-00	Lincoln International Charter School	18,220	0.0042
1120-00	Belle Plaine ISD-716	137,999	0.0318
1121-00	Team Academy	17,022	0.0039
1123-00	Laura Jeffrey Academy	25,903	0.0060
1126-00	Davinci Academy of Arts And Science	36,912	0.0085
1127-00	Global Academy	36,208	0.0084
1129-00	Itasca Area Schools Collaborative	134,777	0.0311
1130-00	Aspen Academy	22,429	0.0052
1130-01	Bemidji ISD-31	898,730	0.2073
1132-00	River's Edge Academy	12,573	0.0029
1133-00	Cologne Charter School	38,560	0.0089
1134-00	Bright Water Elementary Charter School	23,959	0.0055
1135-00	Kipp Stand Academy	50,290	0.0116
1136-00	Best Academy	115,395	0.0266
1138-00	Beacon Preparatory	1,598	0.0004
1140-00	Benson ISD-777	114,560	0.0264
1141-00	Oshki Ogimaag Charter School	15,645	0.0036
1142-00	Cannon River Stem School	24,716	0.0057
1143-00	West Concord Public Charter School	3,726	0.0009
1144-00	Bertha-Hewitt ISD-786	52,215	0.0120
1146-00	Big Lake ISD-727	398,353	0.0919
1150-00	Cornerstone Montessori Elementary School	15,503	0.0036
1151-00	Discovery Woods Montessori School	14,870	0.0034
1152-00	B.O.L.D.-2534	68,652	0.0158
1153-00	Parnassus Preparatory School	20,729	0.0048
1154-00	Rochester Stem Academy	11,940	0.0028
1157-00	Step Academy ISD 4200	18,622	0.0043
1158-00	Blackduck ISD-32	102,792	0.0237
1159-00	Tri City United ISD 2905	169,494	0.0391
1160-00	Minneapolis College Preparatory School	6,953	0.0016
1162-00	Hennepin Elementary School	23,186	0.0053
1163-00	Nasha Shkola Charter School	3,776	0.0009
1164-00	Blooming Prairie ISD-756	34,251	0.0079
1165-00	Mastery School	34,995	0.0081
1166-00	Bloomington ISD - 271	1,959,747	0.4521
1167-00	Upper Mississippi Academy	11,390	0.0026
1169-00	West Side Summit Charter School	12,723	0.0029
1170-00	Arch Academy Charter School	-	-
1171-00	Prodeo Academy	4,597	0.0011
1174-00	Freedom Academy Charter School	5,848	0.0013



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
1175-00	Round Lake-Brewster School District	\$ 31,497	0.0073 %
1176-00	Venture Academy Charter School	26,528	0.0061
1177-00	Brandon-Evansville Public Schools	36,559	0.0084
1178-00	Blue Earth-Winnebago ISD-2860	162,489	0.0375
1179-00	Red Lake County Central Schools	71,368	0.0165
1180-00	Bdote Learning Center	12,362	0.0029
1181-00	Northeast College Prep Charter School	6,623	0.0015
1182-00	Art And Science Academy	21,034	0.0049
1183-00	St Cloud Math And Science Academy	17,781	0.0041
1185-00	Woodbury Leadership Academy	11,159	0.0026
1186-00	Star Of The North Academy	2,102	0.0005
1187-00	Universal Academy Charter School	19,506	0.0045
1188-00	Braham ISD-314	102,447	0.0236
1189-00	Sejong Academy	3,104	0.0007
1190-03	Brainerd ISD-181	814,508	0.1879
1192-00	Minnesota Math And Science Academy	34,270	0.0079
1195-00	Mill City High School	1,286	0.0003
1196-00	Breckenridge ISD-846	101,161	0.0233
1199-00	Rochester Beacon Academy	2,628	0.0006
1203-00	Brooklyn Center ISD-286	378,650	0.0873
1205-00	Odyssey Charter ISD 4030	57,339	0.0132
1208-00	Browerville ISD-787	47,397	0.0109
1212-00	Browns Valley ISD-801	14,769	0.0034
1222-00	Buffalo ISD - 877	666,304	0.1537
1229-00	Burnsville ISD-191	1,321,887	0.3049
1230-00	Butterfield ISD-836	35,303	0.0081
1232-00	Byron ISD-531	184,395	0.0425
1234-00	Caledonia ISD-299	86,018	0.0198
1236-00	Cambridge-Isanti ISD-911	755,253	0.1742
1238-00	Campbell Tintah ISD-852	22,013	0.0051
1240-00	Canby ISD-891	60,570	0.0140
1244-00	Cannon Falls ISD-252	114,768	0.0265
1250-00	Carlton ISD-93	69,974	0.0161
1258-00	Cass Lake ISD-115	180,238	0.0416
1262-00	World Learner Charter ISD-4016	18,481	0.0043
1264-10	Eastern Carver County Schools ISD-112	1,238,529	0.2857
1266-00	Chosen Valley ISD-227	101,482	0.0234
1270-00	Chisholm ISD-695	102,491	0.0236
1273-00	Alberta-Chokio ISD-771	11,737	0.0027
1274-00	Centennial ISD-12	869,522	0.2006
1276-00	Maccray ISD 2180	96,465	0.0223
1288-00	Clearbrook/Gonvick ISD-2311	45,318	0.0105
1294-00	Cleveland ISD-391	64,382	0.0149
1296-00	Climax ISD-592	22,286	0.0051
1298-00	Clinton-Graceville-Beardsley ISD-2888	59,483	0.0137
1300-00	Cloquet ISD-94	342,976	0.0791
1305-01	Cold Spring ISD-750	216,936	0.0500
1306-00	Greenway ISD-316	165,433	0.0382
1308-00	Columbia Heights ISD-13	427,311	0.0986
1310-00	Comfrey ISD-81	18,301	0.0042
1318-00	Lakeview ISD-2167	61,280	0.0141
1322-00	Cromwell ISD-95	41,431	0.0096
1323-01	Crookston ISD-593	170,318	0.0393
1324-00	Crosby Ironston ISD-182	117,209	0.0270
1333-00	Dakota County Intermediate District 917	414,341	0.0956
1344-00	Cokato-Dassel ISD-466	260,584	0.0601
1348-01	Boyd-Dawson ISD-378	76,507	0.0176
1354-00	Deer River ISD-317	135,246	0.0312
1362-01	Delano ISD-879	242,819	0.0560

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For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
1366-01	Detroit Lakes ISD-22	\$ 347,920	0.0803 %
1372-00	Dilworth-Glyndon-Felton ISD-2164	147,039	0.0339
1374-00	Claremont/Dodge Center/Concord ISD-2125	108,762	0.0251
1382-02	Duluth ISD-709	1,119,484	0.2582
1386-01	Eagle Valley ISD-2759	28,455	0.0066
1390-01	East Grand Forks ISD-595	187,506	0.0433
1398-00	Eden Prairie ISD - 272	1,527,646	0.3524
1400-00	Eden Valley-Watkins ISD 463	90,905	0.0210
1402-00	Edgerton ISD-581	37,530	0.0087
1404-00	Edina ISD - 273	1,188,669	0.2742
1414-01	Elk River ISD-728	1,631,573	0.3764
1420-00	Ellsworth ISD-514	19,907	0.0046
1424-00	Ely ISD-696	79,367	0.0183
1438-00	Esko ISD-99	99,818	0.0230
1442-00	Eveleth-Gilbert ISD-2154	146,254	0.0337
1446-00	Dover-Eyota ISD-533	123,211	0.0284
1450-00	Fairmont/Ceylon ISD-2752	138,018	0.0318
1452-00	Faribault ISD-656	478,336	0.1103
1454-20	Farmington ISD-192	663,197	0.1530
1460-00	Fergus Falls ISD-544	239,640	0.0553
1462-00	Fertile ISD-599	68,535	0.0158
1468-00	Fisher Public School	31,653	0.0073
1470-00	Floodwood ISD-698	46,331	0.0107
1474-00	Foley ISD-51	210,256	0.0485
1476-00	Forest Lake ISD - 831	1,018,034	0.2348
1480-00	Fosston ISD-601	96,147	0.0222
1486-01	Frazee-Vergas ISD-23	89,551	0.0207
1494-00	Fridley ISD - 14	427,266	0.0986
1498-00	Fulda ISD-505	53,282	0.0123
1510-00	GFW ISD-2365	103,466	0.0239
1514-00	Glencoe/Silver Lake ISD-2859	155,347	0.0358
1518-00	Glenville-Emmons ISD-2886	37,218	0.0086
1528-00	Goodhue ISD 253	54,533	0.0126
1529-00	Goodhue County Education District ISD 60	84,914	0.0196
1532-00	Goodridge ISD-561	34,194	0.0079
1536-00	E Chain-Granada Huntley ISD-2536	30,827	0.0071
1538-00	Cook County-ISD166	75,841	0.0175
1540-00	Grand Meadow ISD-495	68,480	0.0158
1541-00	Grand Rapids ISD-318	532,425	0.1228
1542-00	Yellow Medicine Eastschools ISD-2190	94,376	0.0218
1544-00	Greenbush/Middle River ISD-2683	75,843	0.0175
1552-00	Grygla ISD-447	29,519	0.0068
1558-00	Kittson Central ISD-2171	48,654	0.0112
1560-00	Halstad/Hendrum ISD-2527	50,399	0.0116
1564-00	Hancock ISD-768	32,504	0.0075
1572-00	Harmony/Preston/Fountain ISD-2198	73,633	0.0170
1574-00	Hastings ISD-200	499,852	0.1153
1576-00	Hawley ISD-150	88,147	0.0203
1578-00	Hayfield ISD-203	60,627	0.0140
1582-00	Buffalo Lake-Hector ISD-2159	68,192	0.0157
1586-00	Hendricks ISD-402	21,058	0.0049
1591-00	Intermediate District - 287	1,263,893	0.2916
1594-00	Henning ISD-545	44,169	0.0102
1598-00	Herman ISD-264	14,153	0.0033
1600-00	Hermantown ISD-700	229,513	0.0529
1602-00	Heron Lake-Okabena ISD-330	32,035	0.0074
1604-00	Hiawatha Valley ISD-6013	59,286	0.0137
1606-00	Hibbing ISD-701	234,705	0.0541
1608-00	Hill City ISD-2	40,964	0.0094

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
1612-00 Hills Beaver Creek ISD-671		\$ 40,831	0.0094 %
1614-20 Hinckley/Finlayson ISD-2165		135,618	0.0313
1622-00 Holdingford ISD-738		105,550	0.0243
1632-10 Hopkins ISD-270		1,359,011	0.3135
1634-00 Houston ISD-294		103,073	0.0238
1636-00 Howard Lake-Waverly-Winsted ISD - 2687		156,817	0.0362
1648-00 Hutchinson ISD-423		353,036	0.0814
1649-00 International Falls ISD-361		160,117	0.0369
1651-00 Inver Grove Heights ISD - 199		487,754	0.1125
1652-00 Isle ISD-473		71,338	0.0165
1656-00 Ivanhoe ISD-403		12,828	0.0030
1658-00 Jackson County Central ISD-2895		136,012	0.0314
1662-00 Janesville/Waldorf/Pemberton ISD-2835		78,391	0.0181
1668-00 Jordan ISD-717		193,622	0.0447
1678-00 Tri-County Schools ISD-2358		39,798	0.0092
1680-00 Kasson-Mantorville ISD-204		210,818	0.0486
1682-00 Kelliher ISD-36		60,041	0.0139
1690-00 Kenyon-Wanamingo ISD-2172		79,575	0.0184
1692-00 Kerkhoven-Murdock-Sunburg ISD-775		59,383	0.0137
1696-00 Kimball ISD-739		69,793	0.0161
1700-00 Littlefork Big Falls ISD-362		48,064	0.0111
1702-00 South Koochiching County ISD-363		75,488	0.0174
1704-00 La Crescent ISD-300		138,915	0.0320
1708-00 Lake County ISD-381		163,125	0.0376
1710-00 Lake Benton ISD-404		13,759	0.0032
1714-00 Lake City ISD-813		85,466	0.0197
1716-00 Lake Crystal/Wellcome Memorial ISD-2071		99,124	0.0229
1725-00 Lake Park-Audubon ISD-2889		89,129	0.0206
1727-00 Lake of The Woods ISD-390		93,165	0.0215
1730-00 Lakeville ISD-194		1,213,600	0.2800
1734-00 Red Rock Central ISD-2884		46,705	0.0108
1736-00 Lancaster ISD-356		26,840	0.0062
1740-01 Lanesboro ISD-229		58,542	0.0135
1742-00 Laporte ISD-306		45,390	0.0105
1743-00 Learning For Leadership Cs		32,650	0.0075
1746-00 Leroy-Ostrander ISD-499		35,515	0.0082
1748-00 Henderson-Le Sueur ISD-2397		105,425	0.0243
1754-00 Lester Prairie ISD-424		22,026	0.0051
1756-00 Lewiston ISD-857		100,247	0.0231
1762-00 Chisago Lakes ISD-2144		415,276	0.0958
1764-00 Litchfield ISD-465		211,901	0.0489
1768-00 Little Falls ISD-482		326,538	0.0753
1770-01 Long Prairie/Grey Eagle ISD-2753		139,125	0.0321
1776-00 Lyle ISD-497		27,006	0.0062
1778-00 Lynd ISD-415		24,687	0.0057
1780-00 Canton-Mabel ISD-238		19,578	0.0045
1782-00 Madelia ISD-837		73,123	0.0169
1785-00 Lac Qui Parle ISD-2853		125,348	0.0289
1788-00 Mahnomon ISD-432		62,062	0.0143
1792-00 Mahtomedi ISD-832		306,303	0.0707
1796-00 Mankato ISD-77		919,797	0.2122
1798-00 Maple Lake ISD-881		108,574	0.0250
1800-00 Maple River Schools ISD-2135		120,812	0.0279
1804-00 Marshall ISD-413		275,458	0.0635
1814-00 Mazeppa-Zumbrota ISD-2805		99,603	0.0230
1818-00 Mc Gregor ISD-4		72,625	0.0168
1820-00 Win-E-Mac ISD-2609		49,011	0.0113
1826-00 Medford ISD-763		48,050	0.0111
1828-00 Melrose ISD-740		162,552	0.0375

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General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
1832-01	Menahga ISD-821	\$ 99,839	0.0230 %
1839-00	Mid State Education ISD-6979	38,248	0.0088
1840-00	Milaca ISD-912	184,287	0.0425
1844-00	Milroy ISD-635	6,892	0.0016
1845-00	Cedar-Riverside Community ISD-4004	33,993	0.0078
1846-00	Minneapolis Special ISD-1	15,404,526	3.5536
1847-00	Cyber Village Academy ISD-4025	13,746	0.0032
1850-00	Minneota ISD-414	45,700	0.0105
1851-00	Minnesota Transitions ISD-4017	164,247	0.0379
1852-00	Athlos Leadership Academy	75,192	0.0173
1855-30	Minnetonka ISD-276	1,410,625	0.3254
1856-00	Jennings Experiential High School	3,446	0.0008
1860-00	Montevideo ISD-129	172,521	0.0398
1864-00	Monticello ISD-882	473,421	0.1092
1868-00	Moorhead ISD-152	723,525	0.1669
1870-00	Moose Lake ISD-97	98,125	0.0226
1872-00	Mora ISD-332	181,621	0.0419
1876-00	Cedar Mountain ISD-2754	66,191	0.0153
1878-00	Morris Area Public Schools	146,842	0.0339
1886-00	Westonka ISD - 277	305,130	0.0704
1887-01	Mounds View ISD-621	1,562,694	0.3605
1888-00	Mountain Lake ISD-173	73,319	0.0169
1890-00	Buhl-Mountain Iron ISD-712	99,796	0.0230
1894-00	Nashwauk-Keewatin ISD-319	75,696	0.0175
1900-00	Nett Lake ISD-707	32,374	0.0075
1902-00	Nevis ISD-308	75,046	0.0173
1908-00	New London-Spicer ISD-345	127,407	0.0294
1910-20	New Prague ISD-721	487,382	0.1124
1911-00	Minnesota River Valley Special Education Coop	-	-
1912-00	Hartland-N Richland-Ellendale ISD-2168	95,915	0.0221
1913-00	New Ulm ISD-88	214,668	0.0495
1914-00	New York Mills ISD-553	85,792	0.0198
1918-00	Marshall County Central ISD-441	57,008	0.0132
1922-00	Nicollet ISD-507	53,886	0.0124
1928-10	North Branch ISD-138	401,669	0.0927
1930-01	North St Paul-Maplewood ISD-622	1,784,127	0.4116
1931-01	East Metro Integration District 6067	28,009	0.0065
1932-00	Northfield ISD-659	514,948	0.1188
1934-00	Norwood ISD-108	76,199	0.0176
1940-00	Ogilvie ISD-333	80,653	0.0186
1968-00	Onamia ISD-480	169,329	0.0391
1976-00	Orono ISD - 278	343,114	0.0792
1980-00	Ortonville ISD-2903	76,370	0.0176
1982-00	Osakis ISD-213	113,201	0.0261
1986-00	Osseo ISD-279	3,214,018	0.7414
1989-00	Owatonna ISD -761	556,846	0.1285
1992-00	Park Rapids ISD-309	176,352	0.0407
1994-00	Parkers Prairie ISD-547	64,569	0.0149
1996-00	Paynesville ISD-741	94,458	0.0218
1998-00	Pelican Rapid ISD-548	94,256	0.0217
2006-01	Pequot Lakes ISD-186	191,547	0.0442
2008-00	Perham ISD-549	140,134	0.0323
2014-00	Pierz ISD-484	129,344	0.0298
2016-00	Pillager ISD-116	24,241	0.0056
2023-00	Pine City ISD-578	186,224	0.0430
2026-00	Pine Island ISD-255	113,421	0.0262
2028-00	Backus-Pine River ISD-2174	135,937	0.0314
2034-00	Pipestone-Jasper ISD-2689	138,002	0.0318
2056-00	Princeton ISD-477	354,683	0.0818

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2057-00 Prinsburg-Common ISD-815		\$ 6,853	0.0016 %
2058-20 Prior Lake ISD-719		858,016	0.1979
2060-00 Proctor ISD-704		200,255	0.0462
2068-00 Randolph ISD-195		64,048	0.0148
2076-00 Red Lake ISD-38		416,386	0.0961
2078-00 Red Lake Falls ISD-630		50,465	0.0116
2080-00 Red Wing ISD - 256		366,786	0.0846
2084-01 Redwood Falls ISD-2897		104,011	0.0240
2086-00 Remer ISD-118		78,379	0.0181
2088-00 Renville County West District 2890		82,723	0.0191
2090-00 Richfield ISD - 280		630,359	0.1454
2096-01 Robbinsdale ISD-281		1,899,960	0.4383
2097-00 Rochester ISD-535		2,180,089	0.5029
2098-00 Luverne ISD-2184		138,460	0.0319
2102-00 Rockford ISD-883		197,737	0.0456
2118-01 Roseau ISD-682		150,479	0.0347
2120-00 Rosemount ISD - 196		3,396,619	0.7836
2121-20 Roseville ISD-623		1,098,938	0.2535
2124-00 Rothsay ISD-850		28,822	0.0066
2128-01 Royalton ISD-485		112,987	0.0261
2130-01 Rush City ISD-139		137,554	0.0317
2132-00 Rushford Peterson ISD-239		67,725	0.0156
2142-00 St Anthony ISD -282		207,378	0.0478
2144-00 St Charles ISD-858		81,498	0.0188
2146-00 St Clair ISD-75		69,450	0.0160
2148-00 St Cloud ISD-742		1,348,715	0.3111
2152-00 St James ISD-840		146,609	0.0338
2153-10 Achieve Language Academy		45,406	0.0105
2155-00 City Academy Charter School ISD-4000		17,003	0.0039
2156-00 St Louis County ISD 2142		330,744	0.0763
2157-00 Community of Peace Academy ISD - 4015		101,324	0.0234
2158-00 Metro Deaf School Inc.		43,139	0.0100
2160-20 St Louis Park ISD-283		796,705	0.1838
2161-00 St Michael-Albertville ISD-885		572,817	0.1321
2162-01 St Paul ISD-625		7,620,067	1.7578
2166-00 St Peter ISD-508		208,972	0.0482
2167-00 St Paul City School ISD 4029		76,362	0.0176
2170-00 East Central ISD 2580		99,592	0.0230
2172-11 Sartell ISD-748		386,855	0.0892
2174-00 Sauk Centre ISD-743		117,183	0.0270
2175-00 Sauk Centre West Education ISD-6026		27,201	0.0063
2178-01 Sauk Rapids ISD-47		465,010	0.1073
2184-00 Sebekka ISD-820		67,704	0.0156
2185-00 Seven Hills Preparatory Academy		41,376	0.0095
2188-00 Shakopee ISD - 720		797,001	0.1839
2202-00 Murray County Central ISD-2169		75,028	0.0173
2204-00 Sleepy Eye ISD-84		44,599	0.0103
2205-00 Southland ISD-500		71,660	0.0165
2206-00 South St Paul Special ISD -6		472,893	0.1091
2207-00 Southside Family Charter ISD 4162		11,690	0.0027
2213-01 South Washington County ISD-833		2,168,847	0.5003
2214-01 Northeast Metro Intermediate ISD-916		714,298	0.1648
2216-00 Spring Grove ISD-297		30,922	0.0071
2217-00 Spring Lake Park ISD - 16		603,458	0.1392
2219-00 Spectrum High School		64,131	0.0148
2220-00 Springfield ISD-85		44,776	0.0103
2224-01 Staples/Motley ISD-2170		204,647	0.0472
2232-00 Stephen/Argyle ISD-2856		51,184	0.0118
2238-00 Stewartville ISD-534		155,096	0.0358

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
2240-00	Stillwater ISD-834	\$ 946,077	0.2182 %
2242-00	New Heights Charter ISD-4003	9,078	0.0021
2258-00	Swanville ISD-486	22,304	0.0051
2270-00	Thief River Falls ISD-564	297,684	0.0687
2280-01	Tracy Area School District ISD-2904	84,198	0.0194
2286-00	Truman ISD-458	27,798	0.0064
2288-01	Twin Valley/Gary ISD-2215	48,116	0.0111
2292-00	Hitterdal-Ulen ISD-914	41,712	0.0096
2294-00	Underwood ISD-550	59,673	0.0138
2296-00	Upsala ISD-487	38,497	0.0089
2302-00	Verndale ISD-818	68,080	0.0157
2316-00	Virginia ISD-706	238,695	0.0551
2318-00	Wabasha-Kellogg ISD-811	65,281	0.0151
2320-00	Wabasso ISD-640	35,313	0.0081
2322-00	Waconia ISD 110	428,013	0.0987
2324-00	Wadena ISD-2155	186,679	0.0431
2332-00	Akeley-Hackensack-Walker ISD 113	153,905	0.0355
2346-00	Warren Alvarado Oslo ISD-2176	63,513	0.0147
2354-00	Warroad ISD-690	157,566	0.0363
2356-00	Waseca ISD-829	272,206	0.0628
2360-00	Watertown Mayer ISD-111	199,670	0.0461
2362-00	Waterville-Elysian-Morristown ISD-2143	110,112	0.0254
2368-00	Waubun ISD-435	64,304	0.0148
2370-20	Wayzata ISD-284	1,599,555	0.3690
2372-00	Martin County West ISD 2448	99,855	0.0230
2374-00	United South Central Schools	106,434	0.0246
2378-00	West St Paul ISD-197	758,310	0.1749
2382-00	Wheaton ISD-803	48,633	0.0112
2384-30	White Bear Lake ISD-624	1,135,992	0.2621
2394-00	Willmar ISD-347	628,476	0.1450
2398-00	Willow River ISD-577	65,050	0.0150
2401-00	Bluffview Montessori ISD-4001	21,241	0.0049
2402-00	Windom ISD-177	125,330	0.0289
2408-00	Winona ISD-861	560,248	0.1292
2416-01	Worthington ISD-518	411,200	0.0949
2418-00	Wrenshall ISD-100	48,834	0.0113
2434-00	Kingsland Public Schools ISD 2137	77,479	0.0179
2439-00	Zumbro ISD-6012	37,630	0.0087
3001-00	City of Fisher	3,540	0.0008
3002-00	City of Federal Dam	699	0.0002
3003-00	City of Pease	691	0.0002
3004-00	City of St Mary's Point	571	0.0001
3005-00	City of Arco	719	0.0002
3006-00	City of Ottertail	6,907	0.0016
3008-00	City of Ada	42,212	0.0097
3009-00	City of Lakeland Shores	838	0.0002
3012-01	City of Adams	13,502	0.0031
3013-00	City of Adrian	34,121	0.0079
3017-00	City of Conger	811	0.0002
3020-00	City of Lowry	1,085	0.0003
3022-00	City of Taunton	1,077	0.0002
3025-00	Stonebridge World School	34,713	0.0080
3026-00	City of St Martin	4,294	0.0010
3027-00	City of Waltham	1,164	0.0003
3029-00	City of Kilkenny	1,040	0.0002
3030-01	City of Afton	11,564	0.0027
3031-00	City of Sabin	4,262	0.0010
3032-00	City of Aitkin	25,669	0.0059
3033-00	City of Darfur	806	0.0002



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
3034-00	City of Aitkin Public Utilities	\$ 36,991	0.0085 %
3035-00	City of Dennison	1,177	0.0003
3037-00	City of Wright	268	0.0001
3039-00	Township of Acoma	1,156	0.0003
3040-00	City of Warba	2,877	0.0007
3041-00	City of Mendota	762	0.0002
3042-00	City of Akeley	10,818	0.0025
3043-00	City of New Trier	178	-
3050-00	Township of Alba	747	0.0002
3056-01	City of Albany	25,902	0.0060
3058-00	City of Albert Lea	340,332	0.0785
3061-00	City of Alberta	2,422	0.0006
3066-00	City of Albertville	65,024	0.0150
3067-00	City of Squaw Lake	88	-
3070-00	Township of Albion	4,361	0.0010
3078-00	City of Alden	7,289	0.0017
3084-00	City of Alexandria	184,120	0.0425
3084-01	City of Alexandria Public Works	181,547	0.0419
3086-00	City of Perley	518	0.0001
3089-00	City of Seaforth	443	0.0001
3090-00	City of Steen	390	0.0001
3092-00	City of Leonidas	194	-
3096-00	City of Alpha	2,330	0.0005
3100-00	Township of Alton	663	0.0002
3103-00	City of Riverton	1,059	0.0002
3104-00	City of Altura	6,578	0.0015
3106-00	City of Alvarado	8,286	0.0019
3107-00	Duluth Seaway Port Authority	67,311	0.0155
3108-00	Township of Manchester	839	0.0002
3109-00	City of Willow River	4,807	0.0011
3114-00	City of Amboy	6,183	0.0014
3116-00	Township of Amherst	1,045	0.0002
3117-00	City of Sargeant	170	-
3120-00	City of Andover	263,933	0.0609
3136-01	City of Annandale	44,387	0.0102
3138-00	City of Anoka	384,696	0.0887
3144-00	Township of Antrim	268	0.0001
3148-00	City of Appleton	25,917	0.0060
3148-01	City of Appleton Municipal Hospital	382,257	0.0882
3149-00	City of Apple Valley	708,241	0.1634
3155-00	Township of Arbo	451	0.0001
3158-00	City of Arden Hills	122,689	0.0283
3163-00	Township of Arendahl	988	0.0002
3166-00	City of Argyle	15,872	0.0037
3168-00	City of Arlington	20,407	0.0047
3170-00	Township of Arna	-	-
3175-00	Township of Arthur	3,807	0.0009
3188-00	City of Ashby	7,967	0.0018
3194-01	City of Askov	3,388	0.0008
3199-00	Township of Athens	3,831	0.0009
3204-00	City of Atwater	10,293	0.0024
3208-00	City of Audubon	12,941	0.0030
3220-00	City of Aurora	44,446	0.0103
3222-00	City of Austin	379,712	0.0876
3222-01	City of Austin Utilities	428,743	0.0989
3228-00	City of Avoca	4,848	0.0011
3232-00	City of Avon	29,264	0.0068
3233-00	Township of Avon	3,104	0.0007
3234-00	City of Babbitt	38,445	0.0089

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
3236-00	City of Backus	\$ 2,250	0.0005 %
3240-00	City of Badger	5,251	0.0012
3242-00	City of Bagley	23,973	0.0055
3242-01	City of Bagley Public Utilities	28,391	0.0065
3246-00	City of Balaton	18,887	0.0044
3249-00	Township of Balsam Itasca Co	350	0.0001
3250-00	Township of Balkan	5,223	0.0012
3255-00	Township of Bandon	97	-
3266-00	City of Barnesville	70,093	0.0162
3274-00	City of Barnum	14,785	0.0034
3276-00	City of Barrett	6,144	0.0014
3284-00	Township of Baldwin	7,847	0.0018
3292-00	Township of Bassett	291	0.0001
3298-00	City of Battle Lake	23,739	0.0055
3302-00	City of Baudette	42,895	0.0099
3306-01	City of Baxter	115,767	0.0267
3310-00	City of Bayport	54,398	0.0125
3318-00	City of Beardsley	2,063	0.0005
3325-00	Township of Beatty	407	0.0001
3336-00	City of Beaver Bay	12,630	0.0029
3338-00	Township of Beaver Creek	1,976	0.0005
3340-00	City of Beaver Creek	3,810	0.0009
3348-00	City of Becker	129,094	0.0298
3354-00	City of Bejou	766	0.0002
3357-00	City of Bellechester	822	0.0002
3360-01	Township of Belgrade	4,805	0.0011
3362-00	City of Belgrade	10,519	0.0024
3364-00	Township of Belle Creek	2,205	0.0005
3366-00	City of Belle Plaine	80,888	0.0187
3370-00	Township of Bellevue	383	0.0001
3376-00	City of Bellingham	2,563	0.0006
3384-00	City of Belview	6,609	0.0015
3384-01	City of Belview Parkview Home	67,050	0.0155
3386-00	City of Bemidji	234,539	0.0541
3396-00	City of Benson	77,677	0.0179
3405-00	Township of Bergen	437	0.0001
3410-00	Township of Bernadotte	637	0.0001
3412-00	City of Bertha	5,521	0.0013
3415-00	City of Bethel	5,668	0.0013
3422-00	City of Big Falls	9,919	0.0023
3426-00	City of Big Lake	117,183	0.0270
3427-00	Township of Big Lake	5,150	0.0012
3434-00	City of Bigelow	1,850	0.0004
3438-01	City of Bigfork	9,957	0.0023
3440-00	City of Bingham Lake	677	0.0002
3452-00	City of Birchwood	3,048	0.0007
3456-00	City of Bird Island	14,378	0.0033
3458-01	City of Biscay	933	0.0002
3460-00	Township of Bismarck	38	-
3462-00	City of Biwabik	23,877	0.0055
3464-00	Township of Biwabik	7,183	0.0017
3472-00	City of Blackduck	24,474	0.0056
3476-00	City of Blaine	605,046	0.1396
3494-00	City of Blooming Prairie	32,362	0.0075
3494-01	City of Blooming Prairie Utilities	21,615	0.0050
3498-00	City of Bloomington	2,335,858	0.5389
3502-00	City of Blue Earth	63,411	0.0146
3502-02	City of Blue Earth Light And Water	60,344	0.0139
3523-00	Township of Bogus Brook	389	0.0001



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
3530-00 City of Bovey		\$ 13,257	0.0031 %
3544-00 City of Boyd		11,823	0.0027
3549-00 Township of Bradford		3,877	0.0009
3552-00 City of Braham		33,192	0.0077
3554-00 City of Brainerd		194,735	0.0449
3556-00 City of Brainerd Utilities		235,270	0.0543
3562-00 City of Brandon		12,254	0.0028
3572-00 City of Breckenridge		77,020	0.0178
3575-00 City of Breezy Point		28,592	0.0066
3576-00 Township of Breitung		10,528	0.0024
3576-01 Tower/Breitung Wastewater Board		3,995	0.0009
3582-00 City of Brewster		11,287	0.0026
3584-00 City of Bricelyn		3,468	0.0008
3594-00 Township of Brockway		1,789	0.0004
3598-00 City of Brook Park		1,107	0.0003
3602-00 City of Brooklyn Center		538,681	0.1243
3604-00 City of Brooklyn Park		1,228,739	0.2835
3612-00 City of Brooten		8,490	0.0020
3614-00 City of Browerville		19,301	0.0045
3620-00 City of Browns Valley		13,751	0.0032
3622-00 City of Brownsdale		5,901	0.0014
3625-00 City of Brownsville		5,330	0.0012
3628-00 City of Brownton		13,152	0.0030
3646-00 City of Buffalo		282,084	0.0651
3648-00 City of Buffalo Lake		13,172	0.0030
3652-00 City of Buhl		20,374	0.0047
3660-01 City of Nowthen		18,730	0.0043
3678-00 City of Burnsville		780,270	0.1800
3690-00 City of Butterfield		7,227	0.0017
3691-00 Township of Butterfield		779	0.0002
3702-00 City of Byron		41,555	0.0096
3704-00 Township of Cairo		518	0.0001
3708-00 City of Caledonia		60,164	0.0139
3712-00 City of Callaway		13,051	0.0030
3714-00 City of Calumet		9,020	0.0021
3720-00 City of Cambridge		186,557	0.0430
3721-00 Township of Cambridge		4,928	0.0011
3722-00 Township of Camden		1,592	0.0004
3730-00 Township of Camp		524	0.0001
3734-00 City of Campbell		1,637	0.0004
3736-00 City of Canby		28,491	0.0066
3746-00 City of Cannon Falls		123,948	0.0286
3750-00 Township of Cannon Falls		3,136	0.0007
3751-00 Township of Canosia		1,654	0.0004
3754-00 Township of Canton		1,973	0.0005
3756-00 City of Canton		11,337	0.0026
3760-00 Township of Carimona		642	0.0001
3766-00 City of Carlos		4,411	0.0010
3767-00 Township of Carlos		529	0.0001
3770-00 City of Carlton		13,521	0.0031
3771-00 Township of Carrolton		699	0.0002
3780-01 City of Carver		47,243	0.0109
3786-00 City of Cass Lake		15,005	0.0035
3790-00 Township of Castle Rock		1,850	0.0004
3801-00 Township of Cedar		2,034	0.0005
3804-00 Township of Center		299	0.0001
3806-00 City of Center City		6,532	0.0015
3808-00 City of Centerville		35,772	0.0083
3818-00 City of Ceylon		5,544	0.0013

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General Employees Retirement Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
3824-00	City of Champlin	\$ 252,363	0.0582 %
3828-00	City of Chandler	4,844	0.0011
3828-01	City of Chandler Econ Development	2,412	0.0006
3832-00	City of Chanhasen	342,989	0.0791
3836-00	City of Chaska	544,199	0.1255
3840-00	City of Chatfield	49,323	0.0114
3844-00	Township of Chatham	1,768	0.0004
3845-00	Township of Chengwatana	37	-
3862-00	City of Chisago	59,951	0.0138
3864-00	Township of Chisago Lake	7,865	0.0018
3865-00	Chisago Lakes Joint Sewage Treatment Com	22,285	0.0051
3866-00	City of Chisholm	91,277	0.0211
3868-00	City of Chokio	5,630	0.0013
3872-00	City of Circle Pines	76,999	0.0178
3874-00	City of Clara City	17,316	0.0040
3874-02	City of Clara City Care Center	159,443	0.0368
3878-00	City of Claremont	8,554	0.0020
3880-00	City of Clarissa	12,170	0.0028
3886-00	City of Clarkfield	14,453	0.0033
3886-01	City of Clarkfield Care Center	113,549	0.0262
3888-00	City of Clarks Grove	7,529	0.0017
3896-00	City of Clear Lake	8,707	0.0020
3896-01	Clear Lake/Clearwater Sewer Authority	5,632	0.0013
3898-00	City of Clearbrook	22,015	0.0051
3900-00	Township of Clearwater	3,664	0.0008
3902-00	City of Clearwater	17,919	0.0041
3904-00	City of Clements	1,273	0.0003
3908-00	City of Cleveland	10,161	0.0023
3913-00	City of Climax	3,240	0.0007
3916-00	Township of Clinton	1,094	0.0003
3920-00	City of Clinton	4,206	0.0010
3930-00	City of Clontarf	6,810	0.0016
3932-00	City of Cloquet	176,873	0.0408
3952-00	City of Cohasset	44,396	0.0102
3954-00	Township of Cokato	3,410	0.0008
3956-00	City of Cokato	31,000	0.0072
3958-00	City of Cold Spring	47,652	0.0110
3960-01	City of Coleraine	18,783	0.0043
3965-00	Township of Collegeville	1,533	0.0004
3970-00	City of Cologne	22,125	0.0051
3974-00	City of Columbia Heights	378,361	0.0873
3976-00	City of Columbus	31,254	0.0072
3982-00	City of Comfrey	8,590	0.0020
3992-00	Township of Concord	371	0.0001
3994-00	City of Conger Liquor Store	4,893	0.0011
3998-00	City of Cook Hospital	376,015	0.0867
4002-00	City of Cook	26,438	0.0061
4008-00	City of Coon Rapids	717,337	0.1655
4014-00	City of Corcoran	44,346	0.0102
4018-00	Township of Corinna	11,999	0.0028
4025-00	Township of Cormorant	1,187	0.0003
4036-00	City of Cosmos	7,137	0.0016
4038-00	City of Cottage Grove	398,340	0.0919
4040-00	Township of Cotton	2,107	0.0005
4042-00	City of Cottonwood	17,110	0.0039
4046-00	City of Courtland	3,942	0.0009
4050-00	Township of Credit River	4,012	0.0009
4056-00	City of Cromwell	10,164	0.0023
4057-00	Township of Crooked Lake	3,984	0.0009

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General Employees Retirement Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
4064-00	City of Crookston	\$ 131,238	0.0303 %
4070-00	City of Crosby	44,543	0.0103
4072-00	City of Crosslake	38,205	0.0088
4072-02	City of Crosslake Telephone	42,772	0.0099
4080-00	Township of Crow Wing	610	0.0001
4082-00	City of Crystal	300,764	0.0694
4084-00	Township of Crystal Bay	107	-
4088-00	Township of Cudrum	65	-
4092-00	City of Currie	2,945	0.0007
4093-00	City of Cyrus	2,885	0.0007
4114-00	City of Dalton	6,906	0.0016
4122-00	City of Danube	5,656	0.0013
4124-00	City of Danvers	5,665	0.0013
4136-00	City of Darwin	4,830	0.0011
4142-00	City of Dassel	27,488	0.0063
4146-00	City of Dawson	33,203	0.0077
4150-00	City of Dayton	38,896	0.0090
4155-00	Township of Dead Lake	-	-
4156-00	Township of Decoria	979	0.0002
4158-00	City of Deephaven	39,401	0.0091
4164-00	City of Deer Creek	1,350	0.0003
4170-00	City of Deer River	20,600	0.0048
4182-00	City of Deerwood	15,252	0.0035
4183-00	Township of Deerwood	3,008	0.0007
4184-00	City of De Graff	7,287	0.0017
4188-00	City of Delano	90,148	0.0208
4188-02	City of Delano Municipal Utilities	71,484	0.0165
4192-01	City of Delavan	2,155	0.0005
4202-00	City of Dellwood	1,604	0.0004
4214-00	City of Dent	617	0.0001
4226-00	City of Detroit Lakes	281,499	0.0649
4228-00	Township of Dewald	310	0.0001
4234-00	City of Dexter	4,056	0.0009
4240-00	City of Dilworth	34,954	0.0081
4242-00	City of Dodge Center	48,614	0.0112
4252-00	City of Donnelly	924	0.0002
4260-00	Township of Douglas	1,226	0.0003
4269-00	Township of Dresbach	2,398	0.0006
4275-00	Township of Dryden	355	0.0001
4280-00	City of Duluth Entertainment Convention	255,638	0.0590
4300-01	City of Duluth	2,383,790	0.5499
4301-00	Township of Duluth	1,558	0.0004
4332-00	City of Dumont	2,061	0.0005
4336-00	City of Dundas	17,450	0.0040
4338-00	City of Dundee	255	0.0001
4342-00	City of Dunnell	6,489	0.0015
4344-00	Township of East Side	576	0.0001
4346-00	City of Eagan	881,104	0.2033
4350-00	City of Eagle Bend	16,396	0.0038
4356-00	City of Eagle Lake	15,679	0.0036
4357-00	Township of Eagle Lake	567	0.0001
4359-00	Township of Eagles Nest	-	-
4362-00	City of East Bethel	81,695	0.0188
4366-00	City of East Grand Forks	285,912	0.0660
4369-00	City of East Gull Lake	16,141	0.0037
4382-00	City of Easton	583	0.0001
4388-00	City of Echo	4,984	0.0011
4404-00	City of Eden Prairie	1,094,390	0.2525
4406-00	City of Eden Valley	12,681	0.0029

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General Employees Retirement Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
4408-00	City of Edgerton	\$ 13,575	0.0031 %
4410-00	City of Edina	1,163,113	0.2683
4420-00	City of Eitzen	3,595	0.0008
4434-00	City of Elbow Lake	44,000	0.0102
4440-00	City of Elgin	12,778	0.0029
4444-00	City of Elizabeth	4,722	0.0011
4445-00	Township of Elizabeth	1,142	0.0003
4452-00	City of Elk River	416,279	0.0960
4452-01	Elk River Utilities	207,387	0.0478
4454-00	City of Elko New Market	39,415	0.0091
4456-00	City of Elkton	1,052	0.0002
4458-00	City of Ellendale	16,058	0.0037
4467-00	City of Ellsworth Parkview Manor Nursing	60,067	0.0139
4468-00	City of Ellsworth	5,549	0.0013
4471-00	Township of Elm Creek	828	0.0002
4472-00	Township of Elmdale	1,016	0.0002
4486-00	City of Elmore	13,884	0.0032
4492-00	City of Ely	114,887	0.0265
4496-00	City of Elysian	13,109	0.0030
4500-00	Township of Embarrass	4,071	0.0009
4505-00	City of Emily	13,919	0.0032
4508-00	City of Emmons	3,066	0.0007
4510-00	Township of Empire	15,974	0.0037
4520-00	City of Erhard	3,382	0.0008
4530-00	City of Erskine	6,528	0.0015
4544-00	City of Evansville	8,349	0.0019
4546-00	City of Eveleth	103,104	0.0238
4558-00	City of Excelsior	44,817	0.0103
4562-00	City of Eyota	16,700	0.0039
4572-00	City of Fairfax	31,093	0.0072
4573-00	Township of Fair Haven	335	0.0001
4574-00	Township of Fairfield	930	0.0002
4578-00	City of Fairmont	324,364	0.0748
4585-00	Township of Fairview	4,213	0.0010
4588-00	City of Falcon Heights	37,683	0.0087
4592-00	Township of Fall Lake	2,355	0.0005
4600-00	City of Faribault	361,832	0.0835
4610-00	City of Farmington	269,943	0.0623
4618-01	Town of Fayal	17,228	0.0040
4632-00	City of Fergus Falls	369,223	0.0852
4638-00	City of Fertile	9,593	0.0022
4638-02	Fertile Fair Meadow Nursing Home	171,961	0.0397
4644-00	City of Fifty Lakes	17,002	0.0039
4652-00	City of Finlayson	9,656	0.0022
4654-00	Township of Fish Lake	4,926	0.0011
4662-00	Township of Fleming	1,223	0.0003
4664-00	City of Flensburg	931	0.0002
4670-00	City of Floodwood	11,936	0.0028
4686-00	City of Foley	28,747	0.0066
4694-00	Township of Forest	1,313	0.0003
4700-00	City of Forest Lake	150,577	0.0347
4704-00	City of Foreston	7,319	0.0017
4718-00	City of Fosston	55,252	0.0127
4728-00	City of Fountain	6,205	0.0014
4740-00	Township of Franconia	4,692	0.0011
4746-00	Township of Franklin	10,760	0.0025
4748-00	City of Franklin	6,003	0.0014
4756-00	City of Frazee	24,456	0.0056
4762-00	City of Freeborn	2,865	0.0007

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
4765-00 Township of Freedom		\$ 497	0.0001 %
4767-00 Township of Freeman		620	0.0001
4770-00 City of Freeport		13,631	0.0031
4771-00 Township of French		2,062	0.0005
4776-00 Township of French Lake		3,552	0.0008
4780-00 City of Fridley		435,431	0.1004
4786-00 City of Frost		4,370	0.0010
4788-00 City of Fulda		14,126	0.0033
4800-00 Township of Garden City		142	-
4807-00 City of Garrison		911	0.0002
4807-51 City of Garrison		92	-
4808-00 City of Garfield		5,274	0.0012
4809-00 Township of Garfield		1,764	0.0004
4812-00 City of Garvin		2,832	0.0007
4814-00 City of Gary		2,647	0.0006
4816-00 City of Gaylord		27,934	0.0064
4820-00 City of Geneva		4,345	0.0010
4830-00 City of Georgetown		401	0.0001
4840-00 City of Ghent		5,305	0.0012
4842-00 City of Gibbon		6,232	0.0014
4844-00 City of Gilbert		52,384	0.0121
4850-00 City of Gilman		7,338	0.0017
4855-00 Township of Girard		2,424	0.0006
4860-00 City of Glencoe		94,486	0.0218
4860-02 City of Glencoe Municipal Utilities		70,549	0.0163
4868-00 City of Glenville		4,327	0.0010
4870-00 City of Glenwood		46,844	0.0108
4876-00 City of Glyndon		15,882	0.0037
4877-00 Township of Gnesen		3,250	0.0007
4884-00 City of Golden Valley		470,209	0.1085
4886-00 City of Gonvick		5,538	0.0013
4892-00 City of Good Thunder		8,113	0.0019
4896-00 City of Goodhue		15,376	0.0035
4902-00 City of Goodridge		6,411	0.0015
4904-00 City of Goodview		41,170	0.0095
4920-00 City of Graceville		6,836	0.0016
4925-00 Township of Grand Lake		1,278	0.0003
4936-00 City of Grand Marais		59,827	0.0138
4936-03 City of Grand Marais Municipal Utilities		26,834	0.0062
4940-00 City of Grand Meadow		13,791	0.0032
4947-00 Township of Grand Prairie		349	0.0001
4952-00 City of Grand Rapids		226,220	0.0522
4952-03 City of Grand Rapids Municipal Utilities		174,924	0.0404
4953-00 City of Granada		1,582	0.0004
4960-00 City of Granite Falls		108,369	0.0250
4960-01 City of Granite Falls Hospital And Manor		603,859	0.1393
4976-00 City of Grasston		667	0.0002
4979-00 City of Grant		3,989	0.0009
4984-00 Township of Great Scott		3,385	0.0008
4988-00 City of Green Isle		3,104	0.0007
4998-00 City of Greenbush		8,507	0.0020
5000-00 Township of Greenbush		1,134	0.0003
5004-00 City of Greenfield		18,447	0.0043
5010-00 Township of Greenvale		142	-
5014-00 Township of Greenway		6,296	0.0015
5021-00 Township of Greenwood		6,753	0.0016
5026-00 City of Grey Eagle		4,164	0.0010
5032-00 City of Grove City		12,416	0.0029
5040-00 City of Grygla		5,187	0.0012

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
5048-00	City of Hackensack	\$ 18,722	0.0043 %
5050-00	City of Hadley	4,616	0.0011
5062-00	City of Hallock	21,675	0.0050
5066-00	City of Halstad Municipal Utilities	15,517	0.0036
5072-00	City of Ham Lake	56,869	0.0131
5074-00	City of Hamburg	9,274	0.0021
5080-00	Township of Hampton	1,168	0.0003
5096-02	City of Hancock	7,812	0.0018
5100-00	City of Hanley Falls	8,222	0.0019
5104-00	City of Hanover	18,093	0.0042
5106-00	City of Hanska	8,901	0.0021
5110-00	City of Hardwick	1,328	0.0003
5118-00	City of Harmony	22,398	0.0052
5122-00	City of Harris	4,952	0.0011
5123-01	Township of Harris	6,297	0.0015
5134-00	City of Hartland	3,139	0.0007
5142-00	City of Hastings	313,593	0.0723
5159-00	Township of Haven	414	0.0001
5160-00	City of Hawley	62,271	0.0144
5170-00	City of Hayfield	15,762	0.0036
5170-01	City of Hayfield Field Crest Care Center	127,795	0.0295
5175-00	City of Hayward	4,782	0.0011
5180-00	Township of Hazelton	595	0.0001
5188-00	City of Hector	18,180	0.0042
5189-00	Township of Helen	1,427	0.0003
5192-00	Township of Helga	813	0.0002
5208-00	City of Henderson	13,333	0.0031
5214-00	City of Hendricks	10,464	0.0024
5220-00	City of Hendrum	4,596	0.0011
5224-00	City of Henning	39,978	0.0092
5234-00	City of Hermantown	78,625	0.0181
5236-00	City of Herman	8,098	0.0019
5240-00	City of Heron Lake	14,228	0.0033
5242-00	City of Hewitt	3,608	0.0008
5246-00	City of Hibbing	317,327	0.0732
5246-01	City of Hibbing Public Utilities Commission	407,037	0.0939
5262-00	Township of Highwater	262	0.0001
5266-00	City of Hill City	12,602	0.0029
5278-00	City of Hills	6,588	0.0015
5282-00	City of Hilltop	10,504	0.0024
5286-00	City of Hinckley	41,800	0.0096
5292-00	City of Hitterdal	10,957	0.0025
5298-00	Township of Hoff	201	-
5300-00	City of Hoffman	6,984	0.0016
5304-00	City of Hokah	7,304	0.0017
5308-00	Township of Holding	236	0.0001
5310-00	City of Holdingford	16,553	0.0038
5315-00	City of Holland	2,403	0.0006
5316-00	City of Hollandale	814	0.0002
5318-00	City of Holloway	532	0.0001
5320-00	Township of Holly	497	0.0001
5322-00	Township of Hollywood	3,727	0.0009
5330-00	Township of Holyoke	117	-
5354-00	City of Hopkins	360,149	0.0831
5362-00	City of Houston	21,852	0.0050
5363-00	Township of Houston	448	0.0001
5366-00	City of Howard Lake	29,880	0.0069
5368-00	City of Hoyt Lakes	58,571	0.0135
5376-00	City of Hugo	106,406	0.0245

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
5392-00	City of Hutchinson	\$ 366,262	0.0845 %
5392-01	City of Hutchinson Municipal Utilities	309,718	0.0714
5398-00	Township of Ida	364	0.0001
5400-00	Township of Ideal	10,397	0.0024
5403-00	Township of Idun	461	0.0001
5406-00	City of Independence	29,341	0.0068
5416-00	City of International Falls	193,051	0.0445
5420-00	City of Inver Grove Heights	469,410	0.1083
5434-00	Township of Irondale	8,720	0.0020
5436-00	City of Ironton	10,941	0.0025
5442-00	City of Isanti	94,767	0.0219
5443-00	Township of Isanti	3,037	0.0007
5452-00	City of Isle	25,370	0.0059
5458-00	City of Ivanhoe	15,080	0.0035
5462-00	City of Jackson	72,585	0.0167
5470-00	City of Janesville	48,838	0.0113
5470-02	City of Janesville Nursing Home	73,312	0.0169
5472-00	City of Jasper	5,535	0.0013
5475-00	Township of Jay	321	0.0001
5478-00	City of Jeffers	5,068	0.0012
5484-00	City of Jenkins	4,199	0.0010
5500-00	City of Jordan	68,007	0.0157
5518-00	Township of Kanaranzi	410	0.0001
5521-00	City of Kandiyohi	6,997	0.0016
5522-00	City of Karlstad	9,535	0.0022
5526-00	City of Kasota	5,596	0.0013
5528-00	City of Kasson	140,991	0.0325
5530-00	Township of Kathio	648	0.0001
5534-00	City of Keewatin	15,323	0.0035
5534-01	City of Keewatin Utilities	8,355	0.0019
5538-00	City of Kelliher	12,909	0.0030
5540-00	City of Kellogg	7,751	0.0018
5546-00	City of Kennedy	5,557	0.0013
5551-00	Farwell Kensington Sanitary District	1,511	0.0003
5555-00	Township of Kenyon	358	0.0001
5556-00	City of Kenyon	33,632	0.0078
5556-01	City of Kenyon Utilities	16,591	0.0038
5560-00	City of Kerkhoven	8,429	0.0019
5568-00	Township of Kettle River	1,396	0.0003
5570-00	City of Kettle River	5,319	0.0012
5576-00	City of Kiester	6,374	0.0015
5586-01	City of Kimball	6,274	0.0014
5589-00	Township of Kimberly	490	0.0001
5600-00	City of Kinney	3,184	0.0007
5614-00	Township of Krain	1,770	0.0004
5626-00	City of La Crescent	58,821	0.0136
5630-00	Township of Lacrosse	397	0.0001
5632-00	Township of Lafayette	774	0.0002
5634-00	City of Lafayette	8,632	0.0020
5635-00	Township of La Grand	19,585	0.0045
5650-00	City of Lake Benton	11,218	0.0026
5652-00	City of Lake Bronson	4,016	0.0009
5654-00	City of Lake City	182,927	0.0422
5656-00	City of Lake Crystal	54,926	0.0127
5658-00	Township of Lake Edward	1,505	0.0003
5662-00	City of Lake Elmo	73,268	0.0169
5670-00	Township of Lake Fremont	636	0.0001
5694-00	City of Lake Lillian	4,249	0.0010
5702-00	City of Lake Park	31,407	0.0072



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
5712-00	City of Lake Shore	\$ 11,644	0.0027 %
5715-00	City of Lake St Croix Beach	6,031	0.0014
5720-00	Township of Lake View	3,257	0.0008
5722-01	City of Lake Wilson	1,333	0.0003
5724-00	City of Lakefield	37,759	0.0087
5724-07	City of Lakefield Ambulance	338	0.0001
5726-00	City of Lakeland	15,275	0.0035
5736-00	Township of Laketown	10,964	0.0025
5742-00	City of Lakeville	667,548	0.1540
5744-00	Township of Lakewood	2,422	0.0006
5746-00	Township of Lakin	792	0.0002
5751-00	City of Lambertton Valley View Manor	87,026	0.0201
5752-00	City of Lambertton	14,241	0.0033
5756-00	City of Lancaster	8,003	0.0018
5758-00	City of Landfall	8,577	0.0020
5760-00	City of Lanesboro	25,688	0.0059
5761-00	Township of Lanesburgh	564	0.0001
5778-00	City of La Prairie	6,296	0.0015
5786-00	City of Lauderdale	23,258	0.0054
5794-00	City of Le Center	37,022	0.0085
5796-00	Township of Lent	9,777	0.0023
5799-00	Township of Le Ray	472	0.0001
5800-00	City of Leroy	9,647	0.0022
5801-00	Township of Le Sauk	209	-
5804-00	City of Le Sueur	148,946	0.0344
5840-00	Township of Leon	826	0.0002
5842-00	Township of Leon	903	0.0002
5856-01	City of Lester Prairie	15,772	0.0036
5862-00	City of Lewiston	17,291	0.0040
5864-00	City of Lewisville	6,010	0.0014
5868-00	City of Lexington	50,505	0.0117
5882-00	City of Lilydale	4,314	0.0010
5900-00	Township of Linden	657	0.0002
5904-00	City of Lindstrom	49,554	0.0114
5906-00	City of Lino Lakes	177,620	0.0410
5908-01	Township of Linwood	17,044	0.0039
5910-01	City of Lismore	4,623	0.0011
5918-00	City of Litchfield	146,460	0.0338
5922-01	City of Little Canada	81,812	0.0189
5926-00	City of Little Falls	110,637	0.0255
5927-00	Township of Little Falls	246	0.0001
5936-00	City of Littlefork	20,881	0.0048
5936-01	City of Littlefork Medical Center	186,274	0.0430
5958-00	Township of Livonia	10,881	0.0025
5960-00	City of Long Lake	24,742	0.0057
5961-00	Township of Long Lake	749	0.0002
5962-00	Township of Long Lake	81	-
5964-00	City of Long Prairie	41,359	0.0095
5966-00	City of Longville	17,136	0.0040
5968-00	City of Lonsdale	52,948	0.0122
5969-00	City of Loretto	9,372	0.0022
5990-00	City of Lucan	4,398	0.0010
6002-00	City of Luverne	122,339	0.0282
6010-00	City of Lyle	5,531	0.0013
6011-00	Township of Lyle	1,060	0.0002
6014-00	City of Lynd	3,223	0.0007
6015-00	Township of Lynden	944	0.0002
6026-00	City of Mabel	15,142	0.0035
6034-00	City of Madelia	34,029	0.0079



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
6034-01	Madelia Municipal Light & Power	\$ 34,703	0.0080 %
6036-00	City of Madison	36,839	0.0085
6040-00	City of Madison Lake	12,116	0.0028
6042-00	Township of Magnolia	1,232	0.0003
6046-00	City of Mahnommen	25,461	0.0059
6048-00	City of Mahtomedi	65,610	0.0151
6058-00	Township of Maine	1,602	0.0004
6060-00	Township of Maine Prairie	145	-
6078-00	City of Mankato	794,622	0.1833
6080-00	Township of Mankato	5,605	0.0013
6089-00	City of Mantorville	11,867	0.0027
6095-00	Township of Mantrap	701	0.0002
6100-00	City of Maple Grove	869,209	0.2005
6102-00	Township of Maple Lake	6,141	0.0014
6104-02	City of Maple Lake	28,946	0.0067
6106-00	City of Maple Plain	16,811	0.0039
6114-02	City of Mapleton	26,603	0.0061
6116-00	City of Maplevew	3,682	0.0008
6120-00	City of Maplewood	491,414	0.1134
6126-00	City of Marble	14,532	0.0034
6130-00	City of Marietta	2,431	0.0006
6132-00	City of Marine On St Croix	14,707	0.0034
6140-00	City of Marshall	316,591	0.0730
6140-02	City of Marshall Municipal Utilities	207,341	0.0478
6148-00	Township of Martin	2,575	0.0006
6156-00	Township of Marysville	4,698	0.0011
6160-00	Township of May	8,907	0.0021
6164-00	Township of May	1,446	0.0003
6168-00	City of Mayer	11,171	0.0026
6174-00	City of Maynard	6,692	0.0015
6182-00	City of Mazeppa	16,015	0.0037
6185-00	Township of Mcdavitt	629	0.0001
6186-00	City of Mc Kinley	824	0.0002
6198-00	City of Mc Gregor	8,252	0.0019
6200-00	City of Mcintosh	5,208	0.0012
6200-01	Mcintosh Economic Development Authority	19,090	0.0044
6214-00	City of Meadowlands	2,230	0.0005
6220-00	City of Medford	21,636	0.0050
6224-00	City of Medina	72,077	0.0166
6232-00	City of Melrose	101,317	0.0234
6238-00	City of Menahga Nursing Home	180,953	0.0417
6238-02	City of Menahga	23,013	0.0053
6244-00	City of Mendota Heights	139,448	0.0322
6246-00	City of Mentor	8,471	0.0020
6258-00	City of Middle River	4,276	0.0010
6259-00	Township of Midway	565	0.0001
6261-00	Township of Midway	522	0.0001
6262-00	Township of Middleville	4,123	0.0010
6272-00	City of Milaca	53,290	0.0123
6273-00	Township of Milaca	523	0.0001
6274-00	City of Milan	5,868	0.0014
6280-00	City of Millerville	4,239	0.0010
6281-00	Township of Millerville	38	-
6284-00	Township of Milo	670	0.0002
6285-00	City of Milroy	5,796	0.0013
6294-00	City of Miltona	13,814	0.0032
6294-02	City of Miltona Charitable Gambling	525	0.0001
6296-00	City of Minneapolis	26,258,668	6.0576
6296-03	City of Minneapolis Public Works	3,419,871	0.7889

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
6296-04	City of Minneapolis Park & Recreation	\$ 5,206,636	1.2011 %
6296-05	Minneapolis Municipal Building Commission	377,113	0.0870
6298-00	Community Action of Minneapolis	55,112	0.0127
6310-00	City of Minneota	18,784	0.0043
6318-00	City of Minnesota Lake	3,537	0.0008
6320-00	City of Minnetonka	922,095	0.2127
6322-00	City of Minnetonka Beach	15,610	0.0036
6324-00	City of Minnetrista	79,513	0.0183
6335-00	Township of Moe	4,235	0.0010
6349-00	Township of Money Creek	1,699	0.0004
6352-00	City of Montevideo	112,902	0.0260
6354-00	City of Montgomery	28,760	0.0066
6355-00	Township of Montgomery	1,271	0.0003
6358-00	Township of Monticello	8,536	0.0020
6360-00	City of Monticello	250,497	0.0578
6362-00	City of Montrose	34,408	0.0079
6368-00	City of Moorhead	613,992	0.1416
6368-03	City of Moorhead Public Service	297,352	0.0686
6382-00	City of Moose Lake	51,574	0.0119
6382-01	City of Moose Lake Municipal Utilities	37,037	0.0085
6388-00	City of Mora	88,746	0.0205
6398-00	City of Morgan	11,924	0.0028
6406-00	City of Morris	111,434	0.0257
6412-00	City of Morristown	9,929	0.0023
6416-00	Township of Morse	484	0.0001
6417-00	Township of Morse	1,158	0.0003
6418-00	City of Morton	6,475	0.0015
6424-00	City of Motley	8,942	0.0021
6430-00	City of Mound	123,469	0.0285
6434-00	City of Mounds View	140,898	0.0325
6438-00	Township of Mountain Lake	1,517	0.0003
6440-00	City of Mountain Lake	28,275	0.0065
6440-01	City of Mountain Lake Municipal Utilities	17,191	0.0040
6446-00	City of Mountain Iron	100,422	0.0232
6460-00	City of Murdock	4,166	0.0010
6468-00	Township of Nashville	251	0.0001
6470-00	Township of Nashwauk	2,850	0.0007
6472-02	City of Nashwauk	22,912	0.0053
6473-00	City of Nerstrand	1,582	0.0004
6492-00	Township of Nessel	595	0.0001
6498-00	City of Nevis	14,964	0.0035
6499-00	Township of Nevis	3,255	0.0008
6500-00	Township of New Auburn	698	0.0002
6501-00	City of New Auburn	5,885	0.0014
6506-00	City of New Brighton	309,403	0.0714
6512-00	City of New Germany	2,381	0.0005
6515-00	Township of New Haven	463	0.0001
6518-00	City of New Hope	267,596	0.0617
6524-00	City of New London	15,519	0.0036
6532-00	City of New Munich	1,612	0.0004
6534-00	New Prague Utilities Commission	70,087	0.0162
6534-01	City of New Prague	100,822	0.0233
6534-02	City of New Prague Municipal Golf	10,138	0.0023
6540-00	City of New Richland	11,999	0.0028
6542-00	City of Scandia	25,378	0.0059
6545-00	Township of New Solum	-	-
6550-00	City of New Ulm	261,969	0.0604
6551-00	City of New Ulm Public Utilities	357,866	0.0826
6552-00	City of New York Mills	38,800	0.0090

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
6554-00 Township of Newburg		\$ 2,157	0.0005 %
6556-00 City of Newfolden		8,719	0.0020
6558-00 City of Newport		48,684	0.0112
6570-00 City of Nicollet		10,914	0.0025
6575-00 City of Nielsville		2,029	0.0005
6582-00 City of Nisswa		56,217	0.0130
6589-00 Township of Nokay Lake		900	0.0002
6596-00 Township of Nordland		866	0.0002
6616-01 City of North Branch Municipal Utilities		44,956	0.0104
6616-02 City of North Branch		79,407	0.0183
6622-00 Township of North Hero		321	0.0001
6624-00 City of North Mankato		176,738	0.0408
6626-00 City of North Oaks		6,260	0.0014
6634-00 City of North St Paul		196,482	0.0453
6636-00 Township of Northern		4,197	0.0010
6638-00 City of Northfield		298,560	0.0689
6639-00 City of Northfield Hospital		2,578,319	0.5948
6640-00 Township of Northfield		459	0.0001
6646-00 City of Northome		7,085	0.0016
6648-00 City of Northrop		707	0.0002
6654-00 Township of Norway		2,202	0.0005
6668-00 City of Oak Grove		37,952	0.0088
6672-00 Township of Oak Lawn		3,634	0.0008
6674-00 City of Oak Park Heights		52,437	0.0121
6680-00 City of Oakdale		291,068	0.0671
6684-00 Township of Oakland		1,058	0.0002
6694-00 City of Odessa		1,743	0.0004
6702-00 City of Ogema		5,591	0.0013
6704-00 City of Ogilvie		5,088	0.0012
6706-00 City of Okabena Municipal Liquor		6,136	0.0014
6708-00 City of Oklee		4,830	0.0011
6710-00 City of Olivia		62,293	0.0144
6718-00 City of Onamia		9,264	0.0021
6727-00 Township of Orion		845	0.0002
6732-00 City of Orono		114,922	0.0265
6735-00 City of Oronoco		11,295	0.0026
6736-00 City of Orr		17,336	0.0040
6742-00 City of Ortonville		38,977	0.0090
6743-00 City of Ortonville Hospital		610,855	0.1409
6752-00 City of Osakis		25,536	0.0059
6764-00 City of Oslo		5,587	0.0013
6766-00 City of Osseo		28,878	0.0067
6770-00 Township of Otisco		540	0.0001
6776-00 City of Otsego		84,345	0.0195
6780-00 City of Ostrander		2,498	0.0006
6782-00 Township of Otto		112	-
6786-00 City of Owatonna		409,233	0.0944
6786-04 City of Owatonna Municipal Utilities		315,744	0.0728
6800-00 City of Palisade		3,152	0.0007
6810-00 City of Park Rapids		69,706	0.0161
6820-01 City of Parkers Prairie		21,500	0.0050
6834-00 City of Paynesville		26,303	0.0061
6835-00 Township of Paynesville		862	0.0002
6843-00 Township of Pelican Ottertail County		454	0.0001
6850-00 City of Pelican Rapids		43,224	0.0100
6853-00 City of Pennock		1,926	0.0004
6854-01 City of Pemberton		3,272	0.0008
6862-00 City of Pequot Lakes		27,222	0.0063
6870-00 City of Perham		70,576	0.0163

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
6880-00	City of Peterson	\$ 5,405	0.0012 %
6888-00	City of Pierz	18,994	0.0044
6890-00	City of Pillager	12,334	0.0028
6892-00	Township of Pike Bay	457	0.0001
6904-00	Township of Pine City	4,164	0.0010
6906-00	City of Pine City	53,492	0.0123
6910-00	City of Pine Island	45,335	0.0105
6915-00	Township of Pine Lake Pine Co	44	-
6922-00	Township of Pine River	2,963	0.0007
6924-00	City of Pine River	12,670	0.0029
6926-00	City of Pipestone	90,948	0.0210
6928-00	Township of Plainview	1,096	0.0003
6930-00	City of Plainview	50,659	0.0117
6932-00	City of Plato	4,164	0.0010
6954-00	City of Plummer	4,927	0.0011
6956-00	City of Plymouth	832,202	0.1920
6980-00	Township of Pokegama	8,786	0.0020
6994-00	Township of Powers	3,528	0.0008
7004-00	Township of Preble	1,583	0.0004
7010-01	City of Preston Municipal Utilities	29,528	0.0068
7010-02	City of Preston	30,107	0.0069
7015-00	Township of Princeton	3,212	0.0007
7016-00	City of Princeton	80,345	0.0185
7016-02	City of Princeton Public Utilities	73,874	0.0170
7018-00	City of Prinsburg	6,294	0.0015
7022-00	City of Prior Lake	311,801	0.0719
7024-00	City of Proctor Public Utilities	6,378	0.0015
7026-00	City of Proctor	48,362	0.0112
7038-00	Township of Quincy	179	-
7043-00	Township of Racine	1,172	0.0003
7044-00	City of Racine	3,811	0.0009
7048-00	City of Ramsey	220,172	0.0508
7050-00	City of Randall	16,601	0.0038
7051-00	City of Randolph	679	0.0002
7056-00	City of Ranier	15,289	0.0035
7060-00	Township of Rapidan	1,831	0.0004
7061-00	Township of Ravenna	909	0.0002
7066-00	City of Raymond	6,984	0.0016
7072-00	City of Red Lake Falls	22,072	0.0051
7078-00	City of Red Wing	538,826	0.1243
7084-00	City of Redwood Falls	231,659	0.0534
7084-03	Redwood Area Hospital	644,403	0.1487
7098-02	City of Remer	20,893	0.0048
7104-00	City of Renville	17,114	0.0039
7105-00	City of Revere	1,897	0.0004
7110-00	City of Rice	10,607	0.0024
7118-00	City of Rice Lake	12,444	0.0029
7132-00	City of Richfield	691,980	0.1596
7138-00	City of Richmond	14,779	0.0034
7160-00	City of Robbinsdale	248,595	0.0573
7164-00	City of Rochester	3,212,117	0.7410
7176-00	Township of Rochester	12,249	0.0028
7181-00	City of Rock Creek	6,813	0.0016
7186-00	Township of Rockford	12,134	0.0028
7188-00	City of Rockford	42,738	0.0099
7190-00	City of Rockville	16,973	0.0039
7206-00	City of Rogers	163,471	0.0377
7214-00	City of Rollingstone	7,451	0.0017
7224-00	Township of Roosevelt	3,363	0.0008

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
7234-00	City of Rose Creek	\$ 3,687	0.0009 %
7238-00	City of Roseau	64,739	0.0149
7250-00	City of Rosemount	279,446	0.0645
7258-00	City of Roseville	598,104	0.1380
7270-00	City of Rothsay	8,153	0.0019
7276-00	Township of Round Lake	111	-
7278-00	City of Round Lake	12,979	0.0030
7285-00	Township of Royalton	1,680	0.0004
7286-00	City of Royalton	13,187	0.0030
7290-00	City of Rush	34,573	0.0080
7294-00	City of Rushford	51,936	0.0120
7295-00	City of Rushford Village	5,403	0.0012
7296-00	City of Rushmore	7,925	0.0018
7300-00	City of Russell	9,136	0.0021
7304-00	City of Ruthton	4,286	0.0010
7314-00	City of Sacred Heart	18,904	0.0044
7318-00	City of St Anthony	148,506	0.0343
7320-00	City of Saint Augusta	15,665	0.0036
7322-00	City of St Bonifacius	18,038	0.0042
7324-00	City of St Charles	60,090	0.0139
7328-00	City of St Clair	10,627	0.0025
7330-00	City of St Cloud	1,186,973	0.2738
7334-00	City of St Francis	80,812	0.0186
7338-00	City of St Hilaire	9,194	0.0021
7340-00	City of St James	112,263	0.0259
7341-51	Township of St James	232	0.0001
7350-00	City of St Joseph	59,983	0.0138
7351-00	Township of St Joseph	522	0.0001
7354-00	City of St Leo	490	0.0001
7356-00	City of St Louis Park	981,168	0.2263
7368-00	City of St Michael	113,971	0.0263
7369-00	Township of St Olaf	712	0.0002
7370-00	City of St Paul	8,020,637	1.8503
7370-01	St Paul Port Authority	108,747	0.0251
7444-00	Regions Hospital - Mail Stop	414,771	0.0957
7474-00	City of St Paul Park	58,509	0.0135
7476-00	Rivers Edge Hospital & Clinic	556,008	0.1283
7476-01	City of St Peter	271,836	0.0627
7477-00	City of St Stephen	844	0.0002
7496-00	City of Sanborn	4,414	0.0010
7508-00	City of Sandstone	20,946	0.0048
7520-00	Township of Sargeant	647	0.0001
7524-00	City of Sartell	98,747	0.0228
7526-00	City of Sauk Centre	58,683	0.0135
7527-00	City of Sauk Centre Public Utilities	62,446	0.0144
7532-00	City of Sauk Rapids	125,216	0.0289
7536-00	City of Savage	383,684	0.0885
7546-00	Township of Scandia Valley	5,498	0.0013
7548-00	City of Scanlon	8,985	0.0021
7554-00	Township of Seavey	354	0.0001
7562-00	City of Sebekka	18,513	0.0043
7570-00	Township of Severance	447	0.0001
7575-00	City of Shafer	12,985	0.0030
7578-00	City of Shakopee	403,022	0.0930
7578-01	Shakopee Public Utilities Commission	263,747	0.0608
7580-00	Township of Shamrock	8,516	0.0020
7585-00	Township of Shelby	359	0.0001
7590-00	City of Shelly	4,856	0.0011
7602-00	City of Sherburn	21,886	0.0050

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
7604-00 Township of Shingobee		\$ 5,750	0.0013 %
7605-00 Township of Shieldsville		197	-
7622-00 City of Shoreview		407,000	0.0939
7624-00 City of Shorewood		91,007	0.0210
7638-00 City of Silver Bay		84,152	0.0194
7642-00 Township of Silver Creek		8,517	0.0020
7644-00 Township of Silver Creek		8,094	0.0019
7648-00 City of Silver Lake		20,578	0.0047
7649-00 Township of Silver Lake		546	0.0001
7680-00 City of Slayton		32,306	0.0075
7682-00 City of Sleepy Eye		94,865	0.0219
7682-01 City of Sleepy Eye Hospital		382,707	0.0883
7691-00 Township of Solway		3,964	0.0009
7692-00 City of South St Paul		273,022	0.0630
7708-00 Township of South Bend		4,252	0.0010
7710-00 Township of South Branch		286	0.0001
7714-01 City of South Haven Municipal Liquor		10,147	0.0023
7734-00 City of Spicer		17,412	0.0040
7742-00 City of Spring Grove		28,399	0.0066
7750-00 City of Spring Lake Park		106,926	0.0247
7752-00 City of Spring Park		17,753	0.0041
7760-00 City of Spring Valley		26,244	0.0061
7760-02 City of Spring Valley Utilities		34,705	0.0080
7762-00 Township of Springdale		414	0.0001
7766-00 City of Springfield Municipal Utilities		67,474	0.0156
7784-00 City of Stacy Liquor		22,435	0.0052
7784-01 City of Stacy		12,115	0.0028
7786-00 Township of Stanford		3,294	0.0008
7787-00 Township of Stanton		1,508	0.0003
7796-00 City of Staples		74,520	0.0172
7802-00 Township of Star Lake		234	0.0001
7804-00 City of Starbuck		10,485	0.0024
7814-00 City of Stephen		18,491	0.0043
7820-00 City of Stewart		10,852	0.0025
7822-00 City of Stewartville		68,558	0.0158
7824-00 City of Stillwater		256,497	0.0592
7825-00 City of Stillwater Water Department		30,281	0.0070
7826-00 Township of Stillwater		2,691	0.0006
7830-01 Township of Stockholm		3,984	0.0009
7835-00 City of Stockton		8,766	0.0020
7848-00 City of Storden		3,108	0.0007
7849-00 Township of Storden		568	0.0001
7881-00 Township of Sunrise		4,414	0.0010
7900-00 Township of Sverdrup		3,322	0.0008
7905-00 Township of Swan River		598	0.0001
7907-00 Township of Swanville		318	0.0001
7908-00 City of Swanville		3,972	0.0009
7920-00 Township of Sylvan		4,461	0.0010
7926-00 City of Taconite		6,700	0.0015
7946-00 City of Taylors Falls		13,761	0.0032
7966-00 City of Thief River Falls		283,266	0.0653
7966-01 Northern Municipal Power Agency		13,475	0.0031
7966-03 Thief River Falls Regional Airport Auth		13,437	0.0031
7970-00 City of Thomson		305	0.0001
7974-00 Township of Thomson		17,528	0.0040
8002-00 City of Tonka Bay		26,636	0.0061
8012-00 City of Tower		18,701	0.0043
8014-00 City of Tracy		57,274	0.0132
8026-00 City of Trimont		13,052	0.0030



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
8026-01	City of Trimont Health Care Center	\$ 76,153	0.0176 %
8030-00	Township of Trout Lake	1,463	0.0003
8040-00	City of Truman	11,518	0.0027
8041-00	City of Truman Municipal Light Plant	13,934	0.0032
8045-00	Tumuli Township	170	-
8050-00	Township of Turtle Lake Cass Co	4	-
8060-01	City of Twin Lakes	1,311	0.0003
8061-00	Township of Twin Lakes Carlton Co	1,878	0.0004
8062-00	City of Twin Valley	19,854	0.0046
8064-00	City of Two Harbors	183,524	0.0423
8068-00	Township of Two Rivers	517	0.0001
8070-00	City of Tyler	29,412	0.0068
8082-00	City of Ulen	14,147	0.0033
8082-01	City of Ulen Viking Manor	128,866	0.0297
8086-00	City of Underwood	7,629	0.0018
8092-00	City of Upsala	6,117	0.0014
8102-01	City of Vadnais Heights	115,571	0.0267
8112-00	Township of Vasa	3,540	0.0008
8122-02	City of Vergas	12,341	0.0028
8127-00	Township of Vermillion	1,521	0.0004
8128-00	City of Vermillion	1,899	0.0004
8130-00	City of Verndale	11,670	0.0027
8134-00	Township of Vernon	527	0.0001
8136-00	City of Vernon Center	6,725	0.0016
8144-00	City of Vesta	9,265	0.0021
8146-00	Township of Victor	4,088	0.0009
8148-00	City of Victoria	83,929	0.0194
8168-00	City of Virginia	217,289	0.0501
8180-01	City of Virginia Municipal Utilities	322,529	0.0744
8188-00	City of Wabasha	42,126	0.0097
8188-03	City of Wabasha	-	-
8190-00	City of Wabasso	12,810	0.0030
8194-00	City of Waconia	177,780	0.0410
8196-00	Township of Waconia	3,983	0.0009
8202-00	City of Wadena	122,594	0.0283
8206-00	City of Wahkon	7,677	0.0018
8210-00	City of Waite Park	96,737	0.0223
8215-00	Township of Wakefield	5,471	0.0013
8220-00	City of Waldorf	3,019	0.0007
8222-00	City of Walker	32,158	0.0074
8226-00	City of Walnut Grove	14,863	0.0034
8237-00	Township of Waltham	824	0.0002
8240-00	Township of Wanamingo	1,936	0.0004
8242-00	City of Wanamingo	14,403	0.0033
8244-00	City of Wanda	1,943	0.0004
8254-00	City of Warren	46,720	0.0108
8260-00	City of Warroad	80,041	0.0185
8262-00	Township of Warsaw	1,669	0.0004
8266-00	City of Waseca	177,192	0.0409
8269-00	Township of Wasioja	620	0.0001
8282-00	Township of Watertown	4,650	0.0011
8284-00	City of Watertown	37,399	0.0086
8286-00	City of Waterville	22,854	0.0053
8290-00	City of Watkins	11,597	0.0027
8294-00	City of Watson	5,386	0.0012
8296-00	City of Waubun	4,643	0.0011
8304-00	City of Waverly	26,621	0.0061
8308-00	City of Wayzata	213,264	0.0492
8311-00	Township of Webster	3,657	0.0008

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General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
8318-01 City of Welcome		\$ 9,681	0.0022 %
8324-00 City of Wells		38,915	0.0090
8325-00 City of Wells Public Utilities		35,542	0.0082
8326-00 City of Wendell		1,978	0.0005
8334-00 City of West Concord		19,412	0.0045
8339-00 Township of West Heron Lake		443	0.0001
8340-00 Township of West Newton		583	0.0001
8342-00 City of West St Paul		238,068	0.0549
8350-00 City of Westbrook Municipal Utilities		15,219	0.0035
8352-00 Township of Westbrook		417	0.0001
8354-00 City of Westbrook		10,348	0.0024
8372-00 Township of Wheatland		706	0.0002
8376-00 City of Wheaton		22,642	0.0052
8380-00 Town of White		33,440	0.0077
8382-00 Township of White Bear		92,447	0.0213
8384-00 City of White Bear Lake		310,665	0.0717
8410-00 City of Williams		8,135	0.0019
8411-00 City of Willmar Rice Memorial Hospital		2,979,500	0.6873
8412-00 City of Willmar		266,761	0.0615
8413-00 City of Willmar Municipal Utilities		284,128	0.0655
8422-00 City of Willernie		6,592	0.0015
8428-00 Township of Wilmont		627	0.0001
8430-00 City of Wilmont		7,149	0.0016
8435-51 Township of Wilson Winona Co		880	0.0002
8440-00 Township of Windemere		3,076	0.0007
8446-00 City of Windom		175,412	0.0405
8456-00 City of Winger		3,554	0.0008
8460-00 City of Winnebago		26,213	0.0060
8462-00 City of Winona		424,372	0.0979
8470-00 City of Winsted		25,809	0.0060
8472-00 City of Winthrop		26,358	0.0061
8474-00 City of Winton Municipal Liquor		-	-
8474-01 City of Winton		1,333	0.0003
8484-00 City of Wolf Lake		4,859	0.0011
8488-00 Township of Wolford		311	0.0001
8490-00 City of Wolverton		2,101	0.0005
8494-00 City of Wood Lake		5,567	0.0013
8496-00 City of Woodbury		791,588	0.1826
8498-00 Township of Woodland		5,191	0.0012
8516-00 Township of Workman		383	0.0001
8518-01 City of Worthington		293,172	0.0676
8526-00 City of Wrenshall		3,066	0.0007
8527-00 Township of Wuori		2,764	0.0006
8536-00 Township of Wyanett		643	0.0001
8540-00 City of Wykoff		6,694	0.0015
8546-00 City of Wyoming		66,292	0.0153
8550-00 Township of York		641	0.0001
8554-01 City of Norwood Young America		38,496	0.0089
8556-00 Township of Yucatan		1,025	0.0002
8560-00 City of Zimmerman		45,948	0.0106
8570-00 City of Zumbrota		49,604	0.0114
8572-00 Zumbrota Area Ambulance Association		9,143	0.0021
9005-00 Sojourner Truth Academy Charter School		87,287	0.0201
9006-00 City of Sturgeon Lake		5,870	0.0014
9007-00 Northwest Passage High School		20,736	0.0048
9008-00 Twin Cities Academy		10,372	0.0024
9009-00 South Washington Watershed District		20,639	0.0048
9010-00 La Crescent Montessori Academy		5,878	0.0014
9013-00 Sand Hill River Watershed District		2,376	0.0005



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General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
9014-00	Math And Science Academy	\$ 19,365	0.0045 %
9018-00	Adams Health Care Center	135,297	0.0312
9020-00	Alexandria Lake Area Sanitary District	91,434	0.0211
9021-00	Aitkin County SWCD	11,383	0.0026
9022-00	Prime West Health System JPB	689,797	0.1591
9024-00	Township of Spring Lake	3,111	0.0007
9025-00	North Lakes Academy	21,057	0.0049
9027-00	Higher Ground Academy - 4027	136,678	0.0315
9030-00	Area Ii Minnesota River Basin Products	9,459	0.0022
9037-00	Northern Dakota County Cable Commission	26,918	0.0062
9038-00	Arrowhead Library System	73,162	0.0169
9041-00	Trailblazer Joint Powers Board	112,301	0.0259
9042-00	City of Dover	1,328	0.0003
9043-00	Arrowhead Regional Computing	54,104	0.0125
9044-00	ARDC	142,080	0.0328
9047-00	City of Hampton	3,430	0.0008
9048-00	Roseau River Watershed District	8,094	0.0019
9049-00	Spicer EDA	701	0.0002
9050-00	Association of Minnesota Counties	97,421	0.0225
9053-00	Red Rock Rural Water System	32,082	0.0074
9055-00	Quad City Cooperative	360	0.0001
9057-00	High School For The Recording Arts	51,264	0.0118
9061-00	Township of Bemidji	1,570	0.0004
9063-00	Seiu Local 63	2,978	0.0007
9064-00	Rich Prairie Sewer And Water District	6,191	0.0014
9068-00	Battle Lake Motor Patrol Association	3,373	0.0008
9070-00	Becker County SWCD	17,429	0.0040
9080-00	Bemidji Regional Interdistrict Council	148,502	0.0343
9082-00	Benton County SWCD	16,688	0.0038
9083-00	Benton Stearns County Special Education	26,853	0.0062
9084-00	Blue Earth County SWCD	9,595	0.0022
9085-00	Big Stone County SWCD	7,423	0.0017
9087-00	Brown County SWCD	5,954	0.0014
9089-00	Clearwater County SWCD	7,550	0.0017
9092-00	Bovey Coleraine Treatment Plant Commission	6,385	0.0015
9095-00	Bois De Sioux Watershed District	9,216	0.0021
9097-00	Southwest Metro Educational Coop #6088	228,308	0.0527
9098-00	Central Mn Educational Research & Development Council	179,732	0.0415
9099-00	Carlton County SWCD	12,336	0.0028
9101-00	CCLNS Joint Powers Board #3	21,743	0.0050
9103-00	Carver County SWCD	26,357	0.0061
9105-00	Resource Training And Solutions	80,602	0.0186
9107-00	Central St Croix Valley Cable	16,769	0.0039
9110-00	Centennial Lakes Police Department	14,987	0.0035
9111-00	City Employees' Union 363	12,427	0.0029
9113-00	Chisholm-Hibbing Airport Authority	31,630	0.0073
9115-00	Clay County SWCD	18,188	0.0042
9121-00	Cottonwood County SWCD	16,759	0.0039
9125-00	Crosslake Community School	12,988	0.0030
9129-00	Crookston Housing & Econ Dev Authority	19,419	0.0045
9131-00	Lower Minnesota River Watershed District	-	-
9133-00	Schoolcraft Learning Community	36,820	0.0085
9134-00	Pioneerland Library System	143,747	0.0332
9135-00	Crow Wing County SWCD	11,278	0.0026
9136-00	Ties	600,374	0.1385
9138-00	Dakota County SWCD	44,625	0.0103
9140-00	Dover-Eyota St Charles Sanitary District	10,707	0.0025
9141-00	Douglas County SWCD	13,913	0.0032
9142-00	Dodge County SWCD	10,041	0.0023

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
9145-00	Arcadia Charter School	\$ 11,970	0.0028 %
9148-00	Aurora Charter School	44,764	0.0103
9151-00	Rochester Charter High School	4,602	0.0011
9152-00	East Central Regional Development Commission	31,306	0.0072
9153-00	Riverway Learning Community	23,568	0.0054
9155-00	Southwest Transit	103,828	0.0240
9158-00	East Central Regional Library	107,145	0.0247
9160-00	Norman County SWCD	7,461	0.0017
9162-00	East Otter Tail County SWCD	19,867	0.0046
9164-00	River Rider Transit Service	581	0.0001
9165-00	Excelsior Fire District	1,469	0.0003
9167-00	Township of Glenwood	464	0.0001
9168-00	East Range Joint Powers Board	4,841	0.0011
9172-00	Metropolitan ECSU Region 11	76,158	0.0176
9176-01	National Joint Powers Alliance	336,508	0.0776
9180-00	Human Services of Faribault & Martin Co	356,086	0.0821
9181-00	Freeborn County SWCD	9,964	0.0023
9183-00	Goodhue County SWCD	28,888	0.0067
9186-00	Echo Charter School	17,661	0.0041
9187-00	Township of Eureka	1,719	0.0004
9190-00	Government Training Services	18,275	0.0042
9191-00	City of Cuyuna	1,330	0.0003
9193-00	Grant County SWCD	11,706	0.0027
9194-00	Great River Regional Library	377,193	0.0870
9197-00	Township of Thomastown	985	0.0002
9198-00	Greenway Joint Recreation Association	7,688	0.0018
9200-00	Headwaters Regional Development Commission	32,457	0.0075
9201-00	Township of Monroe	194	-
9203-00	Hubbard County SWCD	7,709	0.0018
9207-00	Red River Watershed Management	6,094	0.0014
9208-00	Garrison-Kathio Sanitary District	3,728	0.0009
9209-00	Agricultural & Food Sciences Academy	66,768	0.0154
9211-00	Township of Waskish	708	0.0002
9212-00	Pennington-Red Lake County Nursing Service	39,131	0.0090
9213-00	Excell Academy For Higher Learning	54,668	0.0126
9218-00	Minnesota Valley Educational District	44,878	0.0104
9219-00	Isanti Conservation District	2,886	0.0007
9221-00	Minnewaska Area ISD-2149	191,329	0.0441
9225-00	Kandiyohi County SWCD	11,135	0.0026
9227-00	Itasca County SWCD	12,806	0.0030
9230-00	Kitchigami Regional Library	87,366	0.0202
9232-00	Kittson-Marshall County Rural Water System	4,049	0.0009
9233-00	Koochiching County SWCD	10,850	0.0025
9234-00	Lake Agassiz Special Education Coop	7,286	0.0017
9235-00	Lac Qui Parle County SWCD	8,132	0.0019
9236-00	Lake Minnetonka Conservation District	15,079	0.0035
9237-00	Kittson County SWCD	9,319	0.0021
9238-00	Lake Agassiz Regional Library	118,197	0.0273
9239-00	Fergus Falls Special Education 935	34,289	0.0079
9241-01	Lakes Area Recreation	19,837	0.0046
9243-00	Kanabec County SWCD	7,183	0.0017
9244-00	Lac Qui Parle/Yellow Bank Watershed	9,718	0.0022
9245-00	Lake Minnetonka Communication Commission	13,178	0.0030
9246-00	Westbrook Walnut Grove Schools ISD 2898	77,370	0.0178
9249-00	Township of Alexandria	3,403	0.0008
9250-00	Academia Cesar Chavez Charter School	73,179	0.0169
9251-00	Pillager Area Charter School	5,853	0.0014
9252-00	Lincoln County SWCD	14,812	0.0034
9254-00	League of Minnesota Cities	620,690	0.1432

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
9256-00	Logis	\$ 333,841	0.0770 %
9262-00	Marshall- Polk County Rural Water System	18,154	0.0042
9263-00	Meeker County SWCD	7,277	0.0017
9264-00	Meeker-Wright County Special Education Coop	64,250	0.0148
9265-00	Metropolitan Airports Commission	4,515,760	1.0417
9267-00	Lake County SWCD	11,924	0.0028
9268-00	Martin County SWCD	13,120	0.0030
9269-00	Marshall County SWCD	9,993	0.0023
9271-01	Mahnomen County SWCD	6,638	0.0015
9272-00	Minnesota Inter-County Association	15,138	0.0035
9273-00	Mc Leod County SWCD	5,233	0.0012
9276-00	Minnesota International Middle School	84,825	0.0196
9277-00	Metropolitan Cable Network	2,875	0.0007
9278-00	Metropolitan Library Service Agency	30,534	0.0070
9279-00	Twin Cities International Elementary	110,633	0.0255
9280-00	Ridgeway Community School	15,113	0.0035
9281-00	Township of Farden	124	-
9283-00	Town of New Independence	669	0.0002
9284-00	Metropolitan Mosquito Control District	269,042	0.0621
9287-00	Friendship Academy of Fine Arts	27,015	0.0062
9291-00	Township of Foster	361	0.0001
9292-00	West Lakeland Township	1,962	0.0005
9300-00	Three Rivers Park District	1,451,364	0.3348
9303-00	NW Sub Integration School District- 6078	16,965	0.0039
9305-00	Metronet	11,774	0.0027
9307-00	Ramsey Washington Metro Watershed District	57,084	0.0132
9310-00	Township of Turtle River	590	0.0001
9312-00	Heron Lake Watershed District	9,568	0.0022
9313-00	Kandiyohi-Willmar Economic Development	15,131	0.0035
9314-00	Middle River/Snake River Wd	14,100	0.0033
9316-00	Midwest Special Education Coop 398	8,695	0.0020
9317-00	Minnesota Counties Computer Cooperative	17,473	0.0040
9318-00	Mille Lacs County SWCD	8,407	0.0019
9319-00	Minnehaha Creek Wd	104,683	0.0241
9324-00	Minnesota Municipal Utilities Association	169,349	0.0391
9330-00	Minnesota Counties Intergovernmental Trust	177,859	0.0410
9331-00	Minneapolis Youth Coordinating Board	33,765	0.0078
9333-00	Denmark Township	3,866	0.0009
9337-00	Buffalo-Red River Watershed District	-	-
9339-00	Capitol Region Watershed District	58,302	0.0134
9340-00	Carmelian-Marine Watershed District	5,614	0.0013
9341-00	Comfort Lake Forest Lake Wd	7,424	0.0017
9348-00	Nine Mile Creek Watershed District	11,870	0.0027
9349-00	Okebena-Ocheda Watershed District	3,709	0.0009
9350-00	Minnesota Valley Coop Center	35,206	0.0081
9351-00	Minnesota Valley Transit Authority	77,727	0.0179
9352-00	Moose Lake-Windemere	2,176	0.0005
9353-00	North Shore Collaborative JPB	767	0.0002
9354-00	Morrison County SWCD	22,340	0.0052
9357-00	Mower County SWCD	23,726	0.0055
9359-00	North Metro Telecommunications	43,684	0.0101
9360-00	Northern Lights Library Network	7,867	0.0018
9361-00	North Fork Crow River Watershed District	10,257	0.0024
9362-00	Norman-Mahnomen Public Health	27,348	0.0063
9363-00	Nicollet County SWCD	10,660	0.0025
9364-00	New Richland Care Center	129,994	0.0300
9366-00	Northeast Education Coop Service Unit	96,612	0.0223
9367-00	North Kittson County RWS	10,886	0.0025
9368-00	NW Hennepin Human Services Council	12,468	0.0029

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
9369-00	Nobles SWCD	\$ 14,465	0.0033 %
9371-00	Northwest Service Cooperative	38,076	0.0088
9373-00	Northwest Suburban Cable Communication Commission	170,432	0.0393
9374-00	Northwest Regional Development Commission	84,479	0.0195
9375-00	Otter Tail County Water Management District	7,509	0.0017
9376-00	Northwest Regional Interdistrict	8,574	0.0020
9377-00	North St Louis SWCD	1,065	0.0002
9384-00	Pennington County SWCD	12,276	0.0028
9385-00	Pelican River Wd	12,518	0.0029
9386-00	Pine Point Exp Sch 25	17,925	0.0041
9389-02	Pine County SWCD	5,964	0.0014
9390-00	Pine To Prairie Coop Center	395	0.0001
9391-00	Pipestone County SWCD	9,173	0.0021
9393-00	East Polk County SWCD	6,628	0.0015
9394-00	Plainview-Elgin Sanitary District	14,026	0.0032
9395-00	Tri-County Community Corrections	137,975	0.0318
9396-00	Police Department of Sherburn And Welcome	329	0.0001
9398-00	Plum Creek Library System	21,405	0.0049
9399-00	Pope County SWCD	9,229	0.0021
9400-00	Prior Lake-Spring Lake Wd	15,797	0.0036
9401-00	Martin-Faribault Co Prairieland Waste Bd	30,963	0.0071
9402-00	Ramsey-Washington Suburban Cable Commission	73,143	0.0169
9403-00	Quad Cities Cable Commission	31,907	0.0074
9406-00	Red Lake Wd	30,499	0.0070
9407-00	Esv Region V Computer Service	70,991	0.0164
9408-00	Southwest Health & Human Services	733,989	0.1693
9411-00	Red Lake County SWCD	4,005	0.0009
9412-00	Redwood County SWCD	10,699	0.0025
9413-00	Range Association of Municipalities	300	0.0001
9414-00	Northeast Minnesota office Job Training	127,829	0.0295
9415-00	Riley-Purgatory-Bluff Creek Wd	12,158	0.0028
9416-00	Region Five Development Commission	23,546	0.0054
9420-00	Renville County SWCD	13,163	0.0030
9422-00	Red Lake Falls Area Special Education Coop	10,388	0.0024
9424-00	Region I	78,501	0.0181
9425-00	Wild Rice Watershed District	11,492	0.0027
9426-00	Township of Amboy	395	0.0001
9427-00	Germania Township	591	0.0001
9428-00	Region IX Development Commission	92,346	0.0213
9429-00	Rush Lake Area SD	1,392	0.0003
9430-00	Rice County SWCD	15,374	0.0035
9432-00	Roseau County SWCD	6,632	0.0015
9434-00	Rice Creek Wd	50,000	0.0115
9439-00	Runestone Area Education District 6014	13,572	0.0031
9443-00	St Cloud Area Plan Organization	21,001	0.0048
9444-00	St Cloud Metro Transit Commission	245,946	0.0567
9445-00	Scott County SWCD	42,914	0.0099
9448-00	St Louis & Lake County Regional Railroad	15,938	0.0037
9450-00	Sauk Centre Wd	21,881	0.0050
9455-00	Scott Joint City Prosecution	12,368	0.0029
9457-00	Serpent Lake Sanitary Sewer District	9,611	0.0022
9458-00	Mid-Minnesota Development Commission	28,808	0.0066
9465-00	Southeast SWCD Tech Support JPB	16,762	0.0039
9466-00	Township of Albany	718	0.0002
9470-00	South Central Service Cooperative	94,485	0.0218
9474-00	Southeast Service Cooperative	51,424	0.0119
9475-00	Sibley County SWCD	5,351	0.0012
9477-00	Sherburne County SWCD	21,115	0.0049
9478-00	Southern MN Municipal Power Agency	366,780	0.0846

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
9479-00	Anoka County SWCD	\$ 29,778	0.0069 %
9481-00	Board of Public Defenders	263,515	0.0608
9482-00	South Lake Minnetonka Police Department	13,242	0.0031
9483-00	South St Louis County SWCD	12,336	0.0028
9484-00	State Supreme Court Judicial District	1,198,222	0.2764
9486-00	SW Area Multi-Co Interlibrary Exchange	4,530	0.0010
9488-00	SW & W Central Education Service	302,642	0.0698
9493-00	Township of Alborn	934	0.0002
9494-00	SW Regional Development Commission	70,642	0.0163
9510-00	State Community Colleges	1,216,774	0.2807
9513-00	Stearns County SWCD	71,817	0.0166
9515-00	Steele County SWCD	10,780	0.0025
9518-00	Seiu Local 284	9,650	0.0022
9519-00	Stevens County SWCD	16,241	0.0037
9524-00	Sunnyside Nursing Home	83,194	0.0192
9525-00	Swift County SWCD	5,439	0.0013
9528-00	Township Maintenance Association	6,184	0.0014
9530-00	Traverse Des Sioux Library Cooperative	34,059	0.0079
9532-00	Traverse County SWCD	12,219	0.0028
9534-00	Tri-City Biosolids Disposal Authority	2,947	0.0007
9535-00	Utilities Plus	82,263	0.0190
9539-00	Two Rivers Wd	8,060	0.0019
9541-00	Vadnais Lake Area	17,918	0.0041
9542-00	Upper Minnesota River Wd	6,172	0.0014
9544-00	Upper Minnesota Valley Regional Development Commission	36,650	0.0085
9547-00	Viking Library System	38,707	0.0089
9549-00	Lakes Country Service Cooperative	154,827	0.0357
9555-00	Washington SWCD	70,772	0.0163
9556-00	Wabasha County SWCD	10,125	0.0023
9557-00	Wadena County SWCD	6,513	0.0015
9558-00	West Central Area Agency On Aging	9,829	0.0023
9561-00	Red River Valley Conservation Service Area	14,744	0.0034
9562-00	West Metro Fire-Rescue District	2,296	0.0005
9563-00	West Ottertail County SWCD	15,826	0.0037
9565-00	Township of Manyaska	958	0.0002
9568-00	West Hennepin Public Safety Department	8,626	0.0020
9570-00	Western Area City & County Cooperative	1,374	0.0003
9572-00	Western Lake Superior Sanitary District	511,939	0.1181
9573-00	West Polk County SWCD	8,786	0.0020
9574-01	Wilkin County SWCD	11,445	0.0026
9576-00	Windom Area Hospital	438,124	0.1011
9577-00	Winona County SWCD	14,413	0.0033
9578-00	Freshwater Education District -6004	87,637	0.0202
9579-00	Worthington Cable 3 Joint Powers Board	4,162	0.0010
9584-00	Wright Technical Center ISD-966	19,887	0.0046
9585-00	Yellow Medicine County SWCD	10,666	0.0025
9586-00	Yellow Medicine River Wd	5,623	0.0013
9595-00	Redwood-Cottonwood Rivers Control Area	7,500	0.0017
9600-00	South Central Technical Service Area	11,327	0.0026
9604-00	Cook County/Grand Marais Joint EDA	12,878	0.0030
9605-00	Rainbow Rider Transit Board	81,133	0.0187
9606-00	North Central Minnesota SWCD JPB	8,326	0.0019
9608-00	Pact 4 Families Collaborative	85,696	0.0198
9609-00	EFSD Joint Recreation Board	3,566	0.0008
9610-00	Braham-Milaca Joint Powers Board	4,843	0.0011
9611-00	Rice-Steele Consolidated Dispatch	77,472	0.0179
9613-00	Mahnomen Health Center JPB	209,033	0.0482
9614-00	Spring Lake Park Blaine Mounds View Fire	5,889	0.0014
9615-00	Central Community Transit	48,341	0.0112

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Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
9630-00	South Country Health Alliance	\$ 358,289	0.0827 %
9635-00	Township of Austin	573	0.0001
9657-00	Township of Beaver Bay	874	0.0002
9660-00	Township of Becker	1,187	0.0003
9663-00	New Discoveries Montessori Academy	58,014	0.0134
9678-00	New Century Charter School	11,545	0.0027
9679-00	Partnership Academy	55,254	0.0127
9689-00	Township of Birchdale	511	0.0001
9698-00	Township of Medo	559	0.0001
9701-00	Township of Meriden	414	0.0001
9719-00	Township of Borgholm	907	0.0002
9724-00	Prairie Creek Community School	17,936	0.0041
9729-00	Township of Bridgewater	2,204	0.0005
9778-00	Township of Burlington	976	0.0002
9780-00	Township of Buse	292	0.0001
9808-00	Township of Norman Pine County	1,217	0.0003
9872-00	Township of Oakport	810	0.0002
9922-00	Township of Perch Lake	36	-
9929-00	Township of Dane Prairie	1,206	0.0003
9933-00	Township of Perry Lake	238	0.0001
9949-00	Township of Pleasant Hill	741	0.0002
Total Employer Contributions		\$ 433,489,109	100.0000 %

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued on the Following Pages  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0002-00	Aitkin County	\$ 7,389,166	\$ 7,675,311	\$ 12,068,317	\$ 4,047,363	\$ -	\$ 726,586	\$ -	\$ -	\$ 726,586
0006-00	Anoka County	78,452,931	78,136,839	122,858,885	41,203,300	-	7,396,852	-	-	7,396,852
0008-01	Becker County	10,052,648	10,256,205	16,126,400	5,408,326	-	970,907	-	-	970,907
0010-00	Beltrami County	11,504,175	11,961,254	18,807,343	6,307,436	-	1,132,316	-	-	1,132,316
0012-00	Benton County Revenue	8,295,783	8,312,760	13,070,614	4,383,504	-	786,930	-	-	786,930
0014-00	Big Stone County	2,301,775	2,358,046	3,707,687	1,243,450	-	223,225	-	-	223,225
0016-00	Blue Earth County	16,460,036	16,900,194	26,573,113	8,911,850	-	1,599,863	-	-	1,599,863
0018-00	Brown County	8,432,011	8,504,514	13,372,118	4,484,620	-	805,083	-	-	805,083
0020-00	Carlton County	12,593,995	12,614,251	19,834,087	6,651,776	-	1,194,133	-	-	1,194,133
0022-00	Carver County	26,094,607	27,078,662	42,577,281	14,279,183	-	2,563,411	-	-	2,563,411
0022-09	Carver County Historical Society	122,135	114,015	179,273	60,123	-	10,793	-	-	10,793
0024-00	Cass County	10,484,818	10,556,791	16,599,028	5,566,832	-	999,362	-	-	999,362
0026-00	Chippewa County	4,547,179	4,576,164	7,195,357	2,413,114	-	433,204	-	-	433,204
0027-00	Chippewa County SWCD	122,135	98,468	154,826	51,924	-	9,321	-	-	9,321
0028-00	Chippewa County Hospital	12,096,060	11,562,200	18,179,888	6,097,006	-	1,094,540	-	-	1,094,540
0030-00	Chisago County	12,974,492	12,920,020	20,314,864	6,813,015	-	1,223,078	-	-	1,223,078
0032-00	Clay County	13,815,345	14,044,626	22,083,145	7,406,045	-	1,329,540	-	-	1,329,540
0034-00	Clearwater County	4,359,279	4,140,833	6,510,861	2,183,554	-	391,993	-	-	391,993
0038-00	Cook County	3,696,932	3,721,049	5,850,811	1,962,192	-	352,254	-	-	352,254
0038-01	Cook County North Shore Hospital	4,979,349	4,928,576	7,749,473	2,598,948	-	466,565	-	-	466,565
0040-00	Cottonwood County	1,169,677	1,238,622	1,947,554	653,153	-	117,255	-	-	117,255
0040-02	Cottonwood County Highway	972,382	1,046,869	1,646,050	552,037	-	99,102	-	-	99,102
0042-01	Crow Wing County	17,385,444	17,190,416	27,029,444	9,064,890	-	1,627,337	-	-	1,627,337
0046-00	Dakota County	79,876,273	82,697,456	130,029,795	43,608,215	-	7,828,584	-	-	7,828,584
0046-01	Dakota County Agricultural Society	79,857	82,920	130,380	43,726	-	7,850	-	-	7,850
0048-00	Dodge County	7,351,586	6,643,989	10,446,713	3,503,524	-	628,956	-	-	628,956
0050-00	Douglas County	13,749,580	12,971,845	20,396,351	6,840,344	-	1,227,984	-	-	1,227,984
0050-01	Douglas County Hospital	31,971,178	32,810,528	51,589,812	17,301,724	-	3,106,020	-	-	3,106,020
0051-00	Minnesota County Prairie Alliance	-	2,554,982	4,017,340	1,347,299	-	241,868	-	1,736,900	1,978,768
0052-00	Faribault County Central Services	2,452,094	2,575,712	4,049,935	1,358,230	-	243,831	-	-	243,831
0054-00	Fillmore County	5,453,796	5,301,717	8,336,184	2,795,714	-	501,889	-	-	501,889
0055-00	Township of Everts	4,697	5,183	8,149	2,733	-	491	-	-	491
0056-01	Freeborn County	9,272,863	9,883,064	15,539,689	5,211,560	-	935,584	-	-	935,584
0058-00	Goodhue County	12,631,575	12,541,696	19,720,004	6,613,516	-	1,187,264	-	-	1,187,264
0058-04	Goodhue County Historical Society	61,067	20,730	32,595	10,931	-	1,962	-	-	1,962
0060-00	Grant County	2,541,347	2,627,537	4,131,422	1,385,559	-	248,737	-	-	248,737
0070-00	Township of Red Rock	9,395	15,548	24,446	8,199	-	1,472	-	3,523	4,995
0089-00	Township of Ripley - Dodge County	-	-	-	-	-	-	-	-	-
0138-00	Houston County	5,153,156	5,135,876	8,075,423	2,708,262	-	486,190	-	-	486,190
0139-00	Township of Shafer	4,697	20,730	32,595	10,931	-	1,962	-	10,569	12,531
0140-00	Hubbard County	5,500,771	5,389,820	8,474,712	2,842,172	-	510,229	-	-	510,229
0141-00	Heritage Living Center (Park Rapids)	2,297,077	2,269,943	3,569,158	1,196,992	-	214,885	-	-	214,885
0142-00	Isanti County	9,582,898	9,748,318	15,327,821	5,140,506	-	922,828	-	-	922,828
0144-00	Itasca County	17,319,679	17,641,295	27,738,386	9,302,649	-	1,670,019	-	-	1,670,019
0144-02	Grand Village	3,819,067	3,803,969	5,981,191	2,005,918	-	360,104	-	-	360,104



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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	\$ 386,966	\$ -	\$ -	\$ 324,127	\$ 711,093	\$ 1,023,100	\$ (108,042)	\$ 915,058
0006-00	Anoka County	3,939,424	-	-	5,721,554	9,660,978	10,415,448	(1,907,185)	8,508,263
0008-01	Becker County	517,087	-	-	567,223	1,084,310	1,367,127	(189,074)	1,178,053
0010-00	Beltrami County	603,050	-	-	496,761	1,099,811	1,594,406	(165,587)	1,428,819
0012-00	Benton County Revenue	419,104	-	-	570,746	989,850	1,108,070	(190,249)	917,821
0014-00	Big Stone County	118,886	-	-	123,309	242,195	314,322	(41,103)	273,219
0016-00	Blue Earth County	852,057	-	-	856,119	1,708,176	2,252,754	(285,373)	1,967,381
0018-00	Brown County	428,772	-	-	542,561	971,333	1,133,631	(180,854)	952,777
0020-00	Carlton County	635,973	-	-	870,212	1,506,185	1,681,449	(290,071)	1,391,378
0022-00	Carver County	1,365,225	-	-	1,162,631	2,527,856	3,609,519	(387,544)	3,221,975
0022-09	Carver County Historical Society	5,748	-	-	14,092	19,840	15,198	(4,697)	10,501
0024-00	Cass County	532,242	-	-	687,009	1,219,251	1,407,194	(229,003)	1,178,191
0026-00	Chippewa County	230,716	-	-	299,466	530,182	609,991	(99,822)	510,169
0027-00	Chippewa County SWCD	4,964	-	-	24,662	29,626	13,126	(8,221)	4,905
0028-00	Chippewa County Hospital	582,931	-	-	1,211,955	1,794,886	1,541,213	(403,985)	1,137,228
0030-00	Chisago County	651,388	-	-	947,720	1,599,108	1,722,207	(315,907)	1,406,300
0032-00	Clay County	708,088	-	-	813,842	1,521,930	1,872,114	(271,281)	1,600,833
0034-00	Clearwater County	208,768	-	-	454,483	663,251	551,963	(151,494)	400,469
0038-00	Cook County	187,604	-	-	243,096	430,700	496,007	(81,032)	414,975
0038-01	Cook County North Shore Hospital	248,484	-	-	384,021	632,505	656,967	(128,007)	528,960
0040-00	Cottonwood County	62,448	-	-	35,231	97,679	165,105	(11,744)	153,361
0040-02	Cottonwood County Highway	52,780	-	-	17,616	70,396	139,545	(5,872)	133,673
0042-01	Crow Wing County	866,689	-	-	1,352,880	2,219,569	2,291,440	(450,960)	1,840,480
0046-00	Dakota County	4,169,357	-	-	3,688,711	7,858,068	11,023,367	(1,229,570)	9,793,797
0046-01	Dakota County Agricultural Society	4,181	-	-	3,523	7,704	11,053	(1,174)	9,879
0048-00	Dodge County	334,970	-	-	997,044	1,332,014	885,627	(332,348)	553,279
0050-00	Douglas County	654,001	-	-	1,493,805	2,147,806	1,729,115	(497,935)	1,231,180
0050-01	Douglas County Hospital	1,654,208	-	-	1,673,484	3,327,692	4,373,562	(557,828)	3,815,734
0051-00	Minnesota County Prairie Alliance	128,814	-	-	-	128,814	340,573	578,967	919,540
0052-00	Faribault County Central Services	129,860	-	-	88,078	217,938	343,336	(29,359)	313,977
0054-00	Fillmore County	267,297	-	-	486,191	753,488	706,706	(162,064)	544,642
0055-00	Township of Everts	261	-	-	-	261	691	-	691
0056-01	Freeborn County	498,274	-	-	236,049	734,323	1,317,388	(78,683)	1,238,705
0058-00	Goodhue County	632,315	-	-	947,720	1,580,035	1,671,777	(315,907)	1,355,870
0058-04	Goodhue County Historical Society	1,045	-	-	31,708	32,753	2,763	(10,569)	(7,806)
0060-00	Grant County	132,473	-	-	119,786	252,259	350,244	(39,929)	310,315
0070-00	Township of Red Rock	784	-	-	-	784	2,072	1,174	3,246
0089-00	Township of Ripley - Dodge County	-	-	-	-	-	-	-	-
0138-00	Houston County	258,935	-	-	373,451	632,386	684,600	(124,484)	560,116
0139-00	Township of Shafer	1,045	-	-	-	1,045	2,763	3,523	6,286
0140-00	Hubbard County	271,738	-	-	461,529	733,267	718,450	(153,843)	564,607
0141-00	Heritage Living Center (Park Rapids)	114,444	-	-	179,679	294,123	302,578	(59,893)	242,685
0142-00	Isanti County	491,481	-	-	560,177	1,051,658	1,299,427	(186,726)	1,112,701
0144-00	Itasca County	889,421	-	-	997,044	1,886,465	2,351,541	(332,348)	2,019,193
0144-02	Grand Village	191,785	-	-	278,327	470,112	507,060	(92,776)	414,284

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0148-00	Jackson County	\$ 1,733,377	\$ 1,777,604	\$ 2,795,025	\$ 937,370	\$ -	\$ 168,278	\$ -	\$ -	\$ 168,278
0148-01	Jackson County Highway	1,056,937	1,114,242	1,751,984	587,564	-	105,480	-	-	105,480
0150-00	Kanabec County Revenue	5,989,311	6,162,015	9,688,878	3,249,368	-	583,329	-	-	583,329
0150-05	Firstlight Health Systems Kanabec County	16,460,036	17,299,248	27,200,568	9,122,280	-	1,637,639	-	-	1,637,639
0151-00	Township of Shellrock	4,697	5,183	8,149	2,733	-	491	-	-	491
0152-00	Kandiyohi County	14,703,172	14,822,004	23,305,459	7,815,974	-	1,403,130	-	-	1,403,130
0156-00	Kittson County	2,372,237	2,394,324	3,764,728	1,262,580	-	226,660	-	-	226,660
0158-00	Koochiching County	4,603,549	4,498,426	7,073,125	2,372,121	-	425,845	-	-	425,845
0160-00	Lac Qui Parle County Auditor	2,109,177	2,109,285	3,316,546	1,112,273	-	199,676	-	-	199,676
0162-00	Lake County	4,763,264	4,830,108	7,594,646	2,547,024	-	457,244	-	-	457,244
0164-01	Lake of The Woods County	2,301,775	2,389,141	3,756,579	1,259,848	-	226,169	-	-	226,169
0164-04	Lake of The Woods SWCD	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
0166-00	Le Sueur County	6,585,894	6,929,028	10,894,895	3,653,831	-	655,939	-	-	655,939
0166-01	Le Sueur Soil & Water Conservation District	23,487	93,285	146,678	49,191	-	8,831	-	45,801	54,632
0168-00	Lincoln County	1,728,680	1,777,604	2,795,025	937,370	-	168,278	-	-	168,278
0172-00	Lyon County	3,560,704	3,721,049	5,850,811	1,962,192	-	352,254	-	-	352,254
0172-06	Lyon County Historical Society	18,790	36,278	57,041	19,130	-	3,434	-	10,569	14,003
0176-00	Mahnomen County	1,376,367	1,425,193	2,240,910	751,536	-	134,916	-	-	134,916
0176-03	Mahnomen County Welfare Board	1,014,660	1,031,321	1,621,604	543,839	-	97,630	-	-	97,630
0178-00	Marshall County	3,974,084	4,078,642	6,413,076	2,150,759	-	386,106	-	-	386,106
0180-00	Martin County	2,541,347	2,565,347	4,033,637	1,352,765	-	242,849	-	-	242,849
0180-02	Martin County Highway	1,169,677	1,166,067	1,833,471	614,893	-	110,386	-	-	110,386
0181-00	McLeod County	9,892,933	10,541,244	16,574,582	5,558,633	-	997,891	-	-	997,891
0182-00	Meeker County	6,863,046	6,794,282	10,683,027	3,582,777	-	643,183	-	-	643,183
0184-00	Meeker Memorial Hospital	8,577,633	8,696,267	13,673,623	4,585,736	-	823,235	-	-	823,235
0186-00	Mille Lacs County	7,201,266	7,239,979	11,383,821	3,817,803	-	685,375	-	-	685,375
0188-00	Morrison County	9,108,451	9,126,416	14,349,970	4,812,563	-	863,955	-	-	863,955
0190-01	Mower County	8,549,448	8,685,902	13,657,325	4,580,270	-	822,254	-	-	822,254
0192-00	Murray County	2,762,129	2,710,457	4,261,803	1,429,285	-	256,586	-	-	256,586
0192-02	Murray County Memorial Hospital	6,106,749	5,566,025	8,751,770	2,935,089	-	526,910	-	-	526,910
0194-00	Nicollet County	8,699,768	9,022,766	14,186,995	4,757,906	-	854,143	-	-	854,143
0194-02	Nicollet County Historical Society	98,647	103,650	162,975	54,657	-	9,812	-	-	9,812
0196-00	Nobles County	5,726,251	5,628,216	8,849,556	2,967,884	-	532,797	-	-	532,797
0198-00	Norman County	2,353,447	2,373,594	3,732,133	1,251,649	-	224,697	-	-	224,697
0202-00	Olmsted County	51,944,944	53,436,953	84,021,885	28,178,499	-	5,058,628	-	-	5,058,628
0203-00	Township of Southbrook	4,697	-	-	-	-	-	-	-	-
0205-00	East Range Academy of Tech & Science	79,857	67,373	105,934	35,527	-	6,378	-	-	6,378
0206-00	Otter Tail County	15,896,337	16,547,783	26,018,997	8,726,016	-	1,566,502	-	-	1,566,502
0208-00	Pennington County Revenue	3,363,409	3,441,193	5,410,778	1,814,618	-	325,762	-	-	325,762
0212-00	Pine County	7,158,988	7,136,329	11,220,845	3,763,145	-	675,563	-	-	675,563
0214-00	Pipestone County	2,066,900	2,187,023	3,438,778	1,153,266	-	207,035	-	-	207,035
0214-01	Pipestone County Medical Center	7,295,216	7,685,676	12,084,614	4,052,828	-	727,567	-	-	727,567
0216-00	Polk County	11,278,695	11,722,858	18,432,500	6,181,725	-	1,109,749	-	-	1,109,749
0218-00	Pope County	4,575,364	4,228,936	6,649,390	2,230,012	-	400,334	-	-	400,334
0230-01	Ramsey County	171,966,043	173,490,006	272,787,957	91,485,154	-	16,423,493	-	-	16,423,493

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0148-00	Jackson County	\$ 89,621	\$ -	\$ -	\$ 91,601	\$ 181,222	\$ 236,950	\$ (30,534)	\$ 206,416
0148-01	Jackson County Highway	56,177	-	-	35,231	91,408	148,526	(11,744)	136,782
0150-00	Kanabec County Revenue	310,670	-	-	302,989	613,659	821,381	(100,996)	720,385
0150-05	Firstlight Health Systems Kanabec County	872,176	-	-	584,839	1,457,015	2,305,947	(194,946)	2,111,001
0151-00	Township of Shellrock	261	-	-	-	261	691	-	691
0152-00	Kandiyohi County	747,281	-	-	951,244	1,698,525	1,975,737	(317,081)	1,658,656
0156-00	Kittson County	120,715	-	-	151,494	272,209	319,157	(50,498)	268,659
0158-00	Koochiching County	226,797	-	-	394,590	621,387	599,629	(131,530)	468,099
0160-00	Lac Qui Parle County Auditor	106,344	-	-	147,971	254,315	281,163	(49,324)	231,839
0162-00	Lake County	243,519	-	-	288,896	532,415	643,841	(96,299)	547,542
0164-01	Lake of The Woods County	120,453	-	-	102,171	222,624	318,467	(34,057)	284,410
0164-04	Lake of The Woods SWCD	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
0166-00	Le Sueur County	349,341	-	-	229,003	578,344	923,622	(76,334)	847,288
0166-01	Le Sueur Soil & Water Conservation District	4,703	-	-	-	4,703	12,435	15,267	27,702
0168-00	Lincoln County	89,621	-	-	88,078	177,699	236,950	(29,359)	207,591
0172-00	Lyon County	187,604	-	-	140,925	328,529	496,007	(46,975)	449,032
0172-06	Lyon County Historical Society	1,829	-	-	-	1,829	4,836	3,523	8,359
0176-00	Mahnomen County	71,854	-	-	63,416	135,270	189,975	(21,139)	168,836
0176-03	Mahnomen County Welfare Board	51,996	-	-	59,893	111,889	137,473	(19,964)	117,509
0178-00	Marshall County	205,633	-	-	207,864	413,497	543,673	(69,288)	474,385
0180-00	Martin County	129,337	-	-	162,064	291,401	341,954	(54,021)	287,933
0180-02	Martin County Highway	58,790	-	-	84,555	143,345	155,434	(28,185)	127,249
0181-00	McLeod County	531,458	-	-	253,665	785,123	1,405,122	(84,555)	1,320,567
0182-00	Meeker County	342,547	-	-	528,469	871,016	905,661	(176,156)	729,505
0184-00	Meeker Memorial Hospital	438,440	-	-	521,422	959,862	1,159,191	(173,807)	985,384
0186-00	Mille Lacs County	365,018	-	-	479,145	844,163	965,071	(159,715)	805,356
0188-00	Morrison County	460,126	-	-	627,116	1,087,242	1,216,529	(209,039)	1,007,490
0190-01	Mower County	437,917	-	-	507,330	945,247	1,157,809	(169,110)	988,699
0192-00	Murray County	136,653	-	-	229,003	365,656	361,297	(76,334)	284,963
0192-02	Murray County Memorial Hospital	280,622	-	-	796,226	1,076,848	741,937	(265,409)	476,528
0194-00	Nicollet County	454,901	-	-	391,067	845,968	1,202,712	(130,356)	1,072,356
0194-02	Nicollet County Historical Society	5,226	-	-	3,523	8,749	13,816	(1,174)	12,642
0196-00	Nobles County	283,758	-	-	468,576	752,334	750,227	(156,192)	594,035
0198-00	Norman County	119,669	-	-	151,494	271,163	316,394	(50,498)	265,896
0202-00	Olmsted County	2,694,130	-	-	2,631,774	5,325,904	7,123,014	(877,258)	6,245,756
0203-00	Township of Southbrook	-	-	-	3,523	3,523	-	(1,174)	(1,174)
0205-00	East Range Academy of Tech & Science	3,397	-	-	14,092	17,489	8,981	(4,697)	4,284
0206-00	Otter Tail County	834,289	-	-	672,917	1,507,206	2,205,779	(224,306)	1,981,473
0208-00	Pennington County Revenue	173,495	-	-	183,202	356,697	458,702	(61,067)	397,635
0212-00	Pine County	359,792	-	-	517,899	877,691	951,255	(172,633)	778,622
0214-00	Pipestone County	110,263	-	-	63,416	173,679	291,525	(21,139)	270,386
0214-01	Pipestone County Medical Center	387,489	-	-	246,619	634,108	1,024,482	(82,206)	942,276
0216-00	Polk County	591,031	-	-	489,714	1,080,745	1,562,628	(163,238)	1,399,390
0218-00	Pope County	213,210	-	-	556,654	769,864	563,707	(185,551)	378,156
0230-01	Ramsey County	8,746,844	-	-	11,034,425	19,781,269	23,125,790	(3,678,142)	19,447,648

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Expected and Actual Economic Experience	Difference Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0234-00	Township of Featherstone	\$ 14,092	\$ 10,365	\$ 16,298	\$ 5,466	\$ -	\$ 981	\$ -	\$ -	\$ 981
0255-00	Township of Foster	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
0264-00	Township of Frohn	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
0266-00	Township of Galena	9,395	10,365	16,298	5,466	-	981	-	-	981
0290-00	Red Lake County	1,747,470	1,725,779	2,713,538	910,042	-	163,371	-	-	163,371
0292-00	Redwood County	3,095,652	3,187,249	5,011,489	1,680,708	-	301,722	-	-	301,722
0294-00	Renville County Hospital	6,379,204	7,623,485	11,986,829	4,020,034	-	721,680	-	398,113	1,119,793
0296-00	Renville County	6,867,744	7,089,686	11,147,506	3,738,550	-	671,148	-	-	671,148
0298-00	Rice County	12,622,180	13,256,884	20,844,533	6,990,651	-	1,254,968	-	-	1,254,968
0300-00	Allina Rice County District 1 Hospital	14,280,397	-	-	-	-	-	-	-	-
0302-00	Rock County	3,029,887	2,658,632	4,180,315	1,401,956	-	251,680	-	-	251,680
0302-01	Rock Nobles Community Corrections	-	461,244	725,240	243,224	-	43,664	-	313,558	357,222
0304-00	Roseau County	4,246,539	4,280,761	6,730,877	2,257,341	-	405,240	-	-	405,240
0308-00	St Louis County	68,287,543	67,009,971	105,363,493	35,335,854	-	6,343,523	-	-	6,343,523
0308-01	St Louis County Environmental Services	-	1,492,565	2,346,843	787,063	-	141,294	-	1,014,660	1,155,954
0318-00	Scott County	31,647,051	32,717,242	51,443,135	17,252,533	-	3,097,189	-	-	3,097,189
0320-01	Sherburne County	20,058,321	20,139,269	31,666,089	10,619,886	-	1,906,491	-	-	1,906,491
0322-00	Sibley County	5,148,459	5,099,599	8,018,382	2,689,132	-	482,755	-	-	482,755
0322-04	Sibley County Library	46,975	150,293	236,314	79,253	-	14,228	-	66,939	81,167
0324-00	Stearns County	38,853,014	39,055,463	61,409,070	20,594,818	-	3,697,199	-	-	3,697,199
0326-00	Steele County	8,817,206	7,949,984	12,500,201	4,192,204	-	752,588	-	-	752,588
0328-00	Stevens County	4,124,404	3,658,858	5,753,026	1,929,398	-	346,367	-	-	346,367
0328-05	Stevens County HRA	9,395	129,563	203,719	68,321	-	12,265	-	81,032	93,297
0330-00	Swift County Benson Hospital	3,762,697	3,767,691	5,924,150	1,986,788	-	356,670	-	-	356,670
0332-00	Swift County	3,584,192	3,607,033	5,671,538	1,902,069	-	341,461	-	-	341,461
0332-01	Swift County Countryside Public Health	1,103,912	1,072,781	1,686,794	565,702	-	101,555	-	-	101,555
0334-00	Todd County	8,427,313	8,447,506	13,282,482	4,454,559	-	799,686	-	-	799,686
0336-00	Traverse County	1,841,420	1,886,437	2,966,149	994,760	-	178,580	-	-	178,580
0338-00	Wabasha County	5,843,689	5,928,802	9,322,184	3,126,390	-	561,252	-	-	561,252
0340-00	Wadena County	2,231,312	2,332,134	3,666,943	1,229,786	-	220,772	-	-	220,772
0340-01	Wadena County Welfare	2,212,522	2,161,110	3,398,034	1,139,602	-	204,582	-	-	204,582
0340-02	Wadena County Road And Bridge	497,935	466,427	733,389	245,957	-	44,154	-	-	44,154
0342-00	Waseca County	4,819,634	4,389,594	6,902,001	2,314,731	-	415,542	-	-	415,542
0342-01	Waseca-Le Sueur Regional Library	385,195	404,236	635,603	213,163	-	38,267	-	-	38,267
0343-00	Township of Enterprise	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
0344-00	Washington County	44,443,038	46,419,823	72,988,461	24,478,209	-	4,394,349	-	-	4,394,349
0344-02	So Washington County Cable Commission	272,455	321,316	505,223	169,437	-	30,418	-	14,092	44,510
0346-00	Watsonwan County	4,392,162	4,446,601	6,991,638	2,344,792	-	420,939	-	-	420,939
0348-00	Wilkin County	3,137,929	3,213,162	5,052,232	1,694,372	-	304,175	-	-	304,175
0350-03	Winona County	10,165,388	10,183,650	16,012,317	5,370,066	-	964,039	-	-	964,039
0352-01	Wright County	23,219,738	23,165,860	36,424,966	12,215,875	-	2,193,004	-	-	2,193,004
0354-00	Yellow Medicine County	3,649,957	3,617,398	5,687,836	1,907,535	-	342,442	-	-	342,442
0355-00	Township of Eckles	-	-	-	-	-	-	-	-	-
0358-00	Township of Eden	4,697	5,183	8,149	2,733	-	491	-	-	491
0381-00	Township of Hart	-	5,183	8,149	2,733	-	491	-	3,523	4,014

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0234-00	Township of Featherstone	\$ 523	\$ -	\$ -	\$ 3,523	\$ 4,046	\$ 1,382	\$ (1,174)	\$ 208
0255-00	Township of Foster	523	-	-	-	523	1,382	1,174	2,556
0264-00	Township of Frohn	784	-	-	-	784	2,072	-	2,072
0266-00	Township of Galena	523	-	-	-	523	1,382	-	1,382
0290-00	Red Lake County	87,009	-	-	137,402	224,411	230,042	(45,801)	184,241
0292-00	Redwood County	160,692	-	-	155,017	315,709	424,852	(51,672)	373,180
0294-00	Renville County Hospital	384,353	-	-	-	384,353	1,016,192	132,704	1,148,896
0296-00	Renville County	357,441	-	-	331,174	688,615	945,038	(110,391)	834,647
0298-00	Rice County	668,372	-	-	454,483	1,122,855	1,767,110	(151,494)	1,615,616
0300-00	Allina Rice County District 1 Hospital	-	-	-	10,710,298	10,710,298	-	(3,570,099)	(3,570,099)
0302-00	Rock County	134,040	-	-	465,052	599,092	354,389	(155,017)	199,372
0302-01	Rock Nobles Community Corrections	23,255	-	-	-	23,255	61,483	104,519	166,002
0304-00	Roseau County	215,823	-	-	274,804	490,627	570,615	(91,601)	479,014
0308-00	St Louis County	3,378,441	-	-	5,661,661	9,040,102	8,932,264	(1,887,220)	7,045,044
0308-01	St Louis County Environmental Services	75,251	-	-	-	75,251	198,955	338,220	537,175
0318-00	Scott County	1,649,505	-	-	1,493,805	3,143,310	4,361,128	(497,935)	3,863,193
0320-01	Sherburne County	1,015,361	-	-	1,352,880	2,368,241	2,684,515	(450,960)	2,233,555
0322-00	Sibley County	257,106	-	-	394,590	651,696	679,764	(131,530)	548,234
0322-04	Sibley County Library	7,577	-	-	-	7,577	20,034	22,313	42,347
0324-00	Stearns County	1,969,059	-	-	2,589,496	4,558,555	5,205,997	(863,165)	4,342,832
0326-00	Steele County	400,814	-	-	1,208,432	1,609,246	1,059,713	(402,811)	656,902
0328-00	Stevens County	184,469	-	-	605,977	790,446	487,717	(201,992)	285,725
0328-05	Stevens County HRA	6,532	-	-	-	6,532	17,270	27,011	44,281
0330-00	Swift County Benson Hospital	189,956	-	-	260,711	450,667	502,224	(86,904)	415,320
0332-00	Swift County	181,856	-	-	236,049	417,905	480,809	(78,683)	402,126
0332-01	Swift County Countryside Public Health	54,086	-	-	98,647	152,733	142,999	(32,882)	110,117
0334-00	Todd County	425,898	-	-	577,792	1,003,690	1,126,032	(192,597)	933,435
0336-00	Traverse County	95,108	-	-	98,647	193,755	251,457	(32,882)	218,575
0338-00	Wabasha County	298,912	-	-	352,312	651,224	790,295	(117,437)	672,858
0340-00	Wadena County	117,579	-	-	88,078	205,657	310,868	(29,359)	281,509
0340-01	Wadena County Welfare	108,957	-	-	190,249	299,206	288,071	(63,416)	224,655
0340-02	Wadena County Road And Bridge	23,516	-	-	56,370	79,886	62,174	(18,790)	43,384
0342-00	Waseca County	221,310	-	-	630,639	851,949	585,122	(210,213)	374,909
0342-01	Waseca-Le Sueur Regional Library	20,380	-	-	14,092	34,472	53,884	(4,697)	49,187
0343-00	Township of Enterprise	523	-	-	-	523	1,382	1,174	2,556
0344-00	Washington County	2,340,348	-	-	1,775,655	4,116,003	6,187,648	(591,885)	5,595,763
0344-02	So Washington County Cable Commission	16,200	-	-	-	16,200	42,831	4,697	47,528
0346-00	Watonwan County	224,184	-	-	271,281	495,465	592,721	(90,427)	502,294
0348-00	Wilkin County	161,998	-	-	169,110	331,108	428,307	(56,370)	371,937
0350-03	Winona County	513,429	-	-	701,102	1,214,531	1,357,455	(233,701)	1,123,754
0352-01	Wright County	1,167,953	-	-	1,666,438	2,834,391	3,087,952	(555,479)	2,532,473
0354-00	Yellow Medicine County	182,378	-	-	278,327	460,705	482,190	(92,776)	389,414
0355-00	Township of Eckles	-	-	-	-	-	-	-	-
0358-00	Township of Eden	261	-	-	-	261	691	-	691
0381-00	Township of Hart	261	-	-	-	261	691	1,174	1,865



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0383-00	Township of Hassan Valley	\$ 4,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0397-00	Township of St George	9,395	5,183	8,149	2,733	-	491	-	-	491
0400-00	Hennepin County	372,347,547	400,520,513	629,760,739	211,203,429	-	37,915,414	-	-	37,915,414
0443-00	Township of Sugar Bush	-	10,365	16,298	5,466	-	981	-	7,046	8,027
0456-00	City of Tamarack	9,395	10,365	16,298	5,466	-	981	-	-	981
0464-00	Township of Tenhassen	4,697	5,183	8,149	2,733	-	491	-	-	491
0465-00	Township of Ten Lakes	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
0466-00	Township of Ten Mile Lake	-	-	-	-	-	-	-	-	-
0470-00	Hope Community Academy	342,917	367,959	578,562	194,033	-	34,833	-	-	34,833
0478-00	Township of Tofte	14,092	10,365	16,298	5,466	-	981	-	-	981
0481-00	Township of Tordenskjold	14,092	5,183	8,149	2,733	-	491	-	-	491
0494-00	Township of Udolpho	-	46,643	73,339	24,596	-	4,415	-	31,708	36,123
0512-00	Township of Holmes City	14,092	5,183	8,149	2,733	-	491	-	-	491
0526-00	Township of Wabana	-	5,183	8,149	2,733	-	491	-	3,523	4,014
0527-00	Harvest Preparatory Academy	779,785	772,195	1,214,166	407,196	-	73,100	-	-	73,100
0538-00	Cottonwood County Family Service Collaborative	14,092	10,365	16,298	5,466	-	981	-	-	981
0542-00	Township of Hunter	4,697	5,183	8,149	2,733	-	491	-	-	491
0565-00	Township of Iosco	-	5,183	8,149	2,733	-	491	-	3,523	4,014
0571-00	Township of White Bear Lake	4,697	5,183	8,149	2,733	-	491	-	-	491
0583-00	Township of Wilson Cass Co	14,092	10,365	16,298	5,466	-	981	-	-	981
0584-00	Township of Wilton	4,697	5,183	8,149	2,733	-	491	-	-	491
0612-00	Watershed High School	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
0655-00	Township of Lake Prairie	4,697	5,183	8,149	2,733	-	491	-	-	491
0656-00	Township of Lake	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
0668-00	Township of Langhei	9,395	5,183	8,149	2,733	-	491	-	-	491
0670-00	Township of Lansing	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
0709-00	Township of Little Rock	4,697	-	-	-	-	-	-	-	-
0715-00	Township of London	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
0732-00	North Shore Community School	371,102	336,864	529,670	177,636	-	31,889	-	-	31,889
0733-00	Discovery Public School Faribault	70,462	62,190	97,785	32,794	-	5,887	-	-	5,887
0734-00	Harbor City International Charter School	244,270	222,848	350,397	117,513	-	21,096	-	-	21,096
0738-00	Blue Sky Charter School	206,690	212,483	334,099	112,047	-	20,115	-	-	20,115
0739-00	Woodson Institute For Student Excellence	502,632	279,856	440,033	147,574	-	26,493	-	-	26,493
0743-00	Trio Wolf Creek Distance Learning Program	65,765	62,190	97,785	32,794	-	5,887	-	-	5,887
0746-00	Lake Johanna Fire Department	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
0750-00	Mississippi Watershed Management Organization	507,330	621,902	977,851	327,943	-	58,873	-	42,277	101,150
0751-00	Duluth Airport Authority	930,105	995,044	1,564,562	524,709	-	94,196	-	-	94,196
0755-00	South Central Ems JPB	75,160	51,825	81,488	27,329	-	4,906	-	-	4,906
0757-00	Spirit Mountain Recreational Authority	1,484,410	1,497,748	2,354,992	789,796	-	141,785	-	-	141,785
0759-00	Lakes Area Police	89,252	82,920	130,380	43,726	-	7,850	-	-	7,850
0760-00	Arrowhead Regional Corrections	7,224,753	7,317,717	11,506,052	3,858,795	-	692,734	-	-	692,734
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	324,127	264,308	415,587	139,376	-	25,021	-	-	25,021
0762-00	Ellendale Ambulance Service	14,092	10,365	16,298	5,466	-	981	-	-	981
0767-00	Lower St Croix Fire Department JPB	4,697	5,183	8,149	2,733	-	491	-	-	491
0769-00	AFSCME Council 5	18,790	31,095	48,893	16,397	-	2,944	-	7,046	9,990

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0383-00	Township of Hassan Valley	\$ -	\$ -	\$ -	\$ 3,523	\$ 3,523	\$ -	\$ (1,174)	\$ (1,174)
0397-00	Township of St George	261	-	-	3,523	3,784	691	(1,174)	(483)
0400-00	Hennepin County	20,193,056	-	-	6,982,939	27,175,995	53,388,362	(2,327,705)	51,060,657
0443-00	Township of Sugar Bush	523	-	-	-	523	1,382	2,349	3,731
0456-00	City of Tamarack	523	-	-	-	523	1,382	-	1,382
0464-00	Township of Tenhassen	261	-	-	-	261	691	-	691
0465-00	Township of Ten Lakes	523	-	-	-	523	1,382	1,174	2,556
0466-00	Township of Ten Mile Lake	-	-	-	-	-	-	-	-
0470-00	Hope Community Academy	18,551	-	-	7,046	25,597	49,048	(2,349)	46,699
0478-00	Township of Tofte	523	-	-	3,523	4,046	1,382	(1,174)	208
0481-00	Township of Tordenskjold	261	-	-	7,046	7,307	691	(2,349)	(1,658)
0494-00	Township of Udolpho	2,352	-	-	-	2,352	6,217	10,569	16,786
0512-00	Township of Holmes City	261	-	-	7,046	7,307	691	(2,349)	(1,658)
0526-00	Township of Wabana	261	-	-	-	261	691	1,174	1,865
0527-00	Harvest Preparatory Academy	38,932	-	-	59,893	98,825	102,932	(19,964)	82,968
0538-00	Cottonwood County Family Service Collaborative	523	-	-	3,523	4,046	1,382	(1,174)	208
0542-00	Township of Hunter	261	-	-	-	261	691	-	691
0565-00	Township of Iosco	261	-	-	-	261	691	1,174	1,865
0571-00	Township of White Bear Lake	261	-	-	-	261	691	-	691
0583-00	Township of Wilson Cass Co	523	-	-	3,523	4,046	1,382	(1,174)	208
0584-00	Township of Wilton	261	-	-	-	261	691	-	691
0612-00	Watershed High School	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
0655-00	Township of Lake Prairie	261	-	-	-	261	691	-	691
0656-00	Township of Lake	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
0668-00	Township of Langhei	261	-	-	3,523	3,784	691	(1,174)	(483)
0670-00	Township of Lansing	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
0709-00	Township of Little Rock	-	-	-	3,523	3,523	-	(1,174)	(1,174)
0715-00	Township of London	523	-	-	-	523	1,382	1,174	2,556
0732-00	North Shore Community School	16,984	-	-	49,324	66,308	44,903	(16,441)	28,462
0733-00	Discovery Public School Faribault	3,135	-	-	10,569	13,704	8,290	(3,523)	4,767
0734-00	Harbor City International Charter School	11,235	-	-	31,708	42,943	29,705	(10,569)	19,136
0738-00	Blue Sky Charter School	10,713	-	-	10,569	21,282	28,323	(3,523)	24,800
0739-00	Woodson Institute For Student Excellence	14,109	-	-	186,726	200,835	37,304	(62,242)	(24,938)
0743-00	Trio Wolf Creek Distance Learning Program	3,135	-	-	7,046	10,181	8,290	(2,349)	5,941
0746-00	Lake Johanna Fire Department	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
0750-00	Mississippi Watershed Management Organization	31,354	-	-	-	31,354	82,898	14,092	96,990
0751-00	Duluth Airport Authority	50,167	-	-	21,139	71,306	132,637	(7,046)	125,591
0755-00	South Central Ems JPB	2,613	-	-	21,139	23,752	6,908	(7,046)	(138)
0757-00	Spirit Mountain Recreational Authority	75,512	-	-	95,124	170,636	199,646	(31,708)	167,938
0759-00	Lakes Area Police	4,181	-	-	10,569	14,750	11,053	(3,523)	7,530
0760-00	Arrowhead Regional Corrections	368,937	-	-	443,914	812,851	975,434	(147,971)	827,463
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	13,326	-	-	63,416	76,742	35,232	(21,139)	14,093
0762-00	Ellendale Ambulance Service	523	-	-	3,523	4,046	1,382	(1,174)	208
0767-00	Lower St Croix Fire Department JPB	261	-	-	-	261	691	-	691
0769-00	AFSCME Council 5	1,568	-	-	-	1,568	4,145	2,349	6,494

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Expected and Actual Economic Experience	Difference Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0770-00	Bemidji-Beltrami Airports Commission	\$ 183,202	\$ 134,745	\$ 211,868	\$ 71,054	\$ -	\$ 12,756	\$ -	\$ -	\$ 12,756
0771-00	Achieve Services Incorporated	986,475	870,663	1,368,992	459,120	-	82,422	-	-	82,422
0773-00	Shell Rock River Watershed District	277,152	295,404	464,479	155,773	-	27,964	-	-	27,964
0775-00	1494 Corridor Commission	150,320	155,476	244,463	81,986	-	14,718	-	-	14,718
0777-00	White Bear Lake Conservation District	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
0779-00	Northwestern Juvenile Center	234,875	274,674	431,884	144,841	-	26,002	-	10,569	36,571
0781-00	Lakeville Arenas	173,807	181,388	285,207	95,650	-	17,171	-	-	17,171
0787-00	Fillmore Co Soil & Water Conservation	385,195	367,959	578,562	194,033	-	34,833	-	-	34,833
0796-00	Waseca Co Soil & Water Conservation District	4,697	20,730	32,595	10,931	-	1,962	-	10,569	12,531
0800-00	Pine River Area Sanitary District	140,925	160,658	252,612	84,719	-	15,209	-	3,523	18,732
0805-00	Dakota Communications Center	3,593,587	3,674,406	5,777,472	1,937,596	-	347,839	-	-	347,839
0808-00	Middle Fork Crow River W District	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
0809-00	Hennepin Healthcare System	253,091,851	258,690,618	406,753,604	136,413,340	-	24,489,039	-	-	24,489,039
0811-00	Fairway View Senior Community	328,825	191,753	301,504	101,116	-	18,152	-	-	18,152
0815-00	Bemidji Area Joint Planning Board	117,437	108,833	171,124	57,390	-	10,303	-	-	10,303
0817-00	South Metro Fire District	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
0821-00	Forest Lake Cable Commission	65,765	62,190	97,785	32,794	-	5,887	-	-	5,887
0822-00	Lionsgate Academy	2,062,202	2,202,571	3,463,224	1,161,465	-	208,507	-	-	208,507
0823-00	Eveleth Virginia Airport Authority	4,697	5,183	8,149	2,733	-	491	-	-	491
0828-00	Infinity Minnesota's Digital Academy	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
0830-00	Lac Qui Parle County EDA	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
0833-00	Lakeview Cemetery Association	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
0841-00	Cloquet Area Fire District	18,790	31,095	48,893	16,397	-	2,944	-	7,046	9,990
0842-00	Northwest Regional Library	507,330	544,164	855,620	286,950	-	51,514	-	-	51,514
0843-00	Region 4 Adult Mental Health Consortium	366,405	456,062	717,091	240,492	-	43,173	-	35,231	78,404
0844-00	Tri-City Cable TV	23,487	31,095	48,893	16,397	-	2,944	-	3,523	6,467
0845-00	Minnesota School of Science	23,487	-	-	-	-	-	-	-	-
0853-00	Minnesota FCCLA	32,882	31,095	48,893	16,397	-	2,944	-	-	2,944
0854-00	Southwest Minnesota Broadband Services	328,825	357,594	562,265	188,567	-	33,852	-	-	33,852
0857-00	Gems Sanitary District	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
0864-00	Pike Lake Area Wastewater Collection Sys	4,697	5,183	8,149	2,733	-	491	-	-	491
0865-00	Project Peace	51,672	-	-	-	-	-	-	-	-
0868-00	Chippewa River Watershed Project	155,017	145,111	228,165	76,520	-	13,737	-	-	13,737
0869-00	Crow River Organization of Water	42,277	82,920	130,380	43,726	-	7,850	-	24,662	32,512
0870-00	Hawk Creek Watershed Project	122,135	119,198	187,422	62,856	-	11,284	-	-	11,284
0872-00	Prairie Lakes Municipal Solid Waste	812,667	1,290,447	2,029,042	680,482	-	122,161	-	267,757	389,918
0880-00	Southern Plains Education Co-Op	981,777	1,233,440	1,939,405	650,420	-	116,764	-	102,171	218,935
0881-00	Swift Co Rural Development Authority	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
0882-00	Pomme De Terre River Association	14,092	36,278	57,041	19,130	-	3,434	-	14,092	17,526
0883-00	Metropolitan Emergency Services Board	559,002	538,982	847,471	284,217	-	51,023	-	-	51,023
0885-00	Arrowhead Health Alliance	28,185	77,738	122,231	40,993	-	7,359	-	31,708	39,067
0886-00	Des Moines Valley Health & Human Services	3,447,964	3,560,391	5,598,199	1,877,473	-	337,046	-	-	337,046
0887-00	Jackson County Family Services Network	56,370	160,658	252,612	84,719	-	15,209	-	66,939	82,148
0888-00	Anoka-Champlin Fire Department	14,092	31,095	48,893	16,397	-	2,944	-	10,569	13,513
0889-00	Wright County Soil & Water District	159,715	310,951	488,926	163,971	-	29,436	-	91,601	121,037



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0770-00	Bemidji-Beltrami Airports Commission	\$ 6,793	\$ -	\$ -	\$ 45,801	\$ 52,594	\$ 17,961	\$ (15,267)	\$ 2,694
0771-00	Achieve Services Incorporated	43,896	-	-	147,971	191,867	116,057	(49,324)	66,733
0773-00	Shell Rock River Watershed District	14,893	-	-	7,046	21,939	39,377	(2,349)	37,028
0775-00	I 494 Corridor Commission	7,839	-	-	7,046	14,885	20,725	(2,349)	18,376
0777-00	White Bear Lake Conservation District	784	-	-	-	784	2,072	-	2,072
0779-00	Northwestern Juvenile Center	13,848	-	-	-	13,848	36,613	3,523	40,136
0781-00	Lakeville Arenas	9,145	-	-	7,046	16,191	24,179	(2,349)	21,830
0787-00	Fillmore Co Soil & Water Conservation	18,551	-	-	38,754	57,305	49,048	(12,918)	36,130
0796-00	Waseca Co Soil & Water Conservation District	1,045	-	-	-	1,045	2,763	3,523	6,286
0800-00	Pine River Area Sanitary District	8,100	-	-	-	8,100	21,415	1,174	22,589
0805-00	Dakota Communications Center	185,252	-	-	197,295	382,547	489,789	(65,765)	424,024
0808-00	Middle Fork Crow River W District	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
0809-00	Hennepin Healthcare System	13,042,402	-	-	13,958,618	27,001,020	34,482,821	(4,652,873)	29,829,948
0811-00	Fairway View Senior Community	9,668	-	-	116,263	125,931	25,560	(38,754)	(13,194)
0815-00	Bemidji Area Joint Planning Board	5,487	-	-	14,092	19,579	14,507	(4,697)	9,810
0817-00	South Metro Fire District	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
0821-00	Forest Lake Cable Commission	3,135	-	-	7,046	10,181	8,290	(2,349)	5,941
0822-00	Lionsgate Academy	111,047	-	-	49,324	160,371	293,597	(16,441)	277,156
0823-00	Eveleth Virginia Airport Authority	261	-	-	-	261	691	-	691
0828-00	Infinity Minnesota's Digital Academy	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
0830-00	Lac Qui Parle County EDA	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
0833-00	Lakeview Cemetery Association	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
0841-00	Cloquet Area Fire District	1,568	-	-	-	1,568	4,145	2,349	6,494
0842-00	Northwest Regional Library	27,435	-	-	10,569	38,004	72,536	(3,523)	69,013
0843-00	Region 4 Adult Mental Health Consortium	22,993	-	-	-	22,993	60,792	11,744	72,536
0844-00	Tri-City Cable TV	1,568	-	-	-	1,568	4,145	1,174	5,319
0845-00	Minnesota School of Science	-	-	-	17,616	17,616	-	(5,872)	(5,872)
0853-00	Minnesota FCCLA	1,568	-	-	3,523	5,091	4,145	(1,174)	2,971
0854-00	Southwest Minnesota Broadband Services	18,029	-	-	3,523	21,552	47,666	(1,174)	46,492
0857-00	Gems Sanitary District	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
0864-00	Pike Lake Area Wastewater Collection Sys	261	-	-	-	261	691	-	691
0865-00	Project Peace	-	-	-	38,754	38,754	-	(12,918)	(12,918)
0868-00	Chippewa River Watershed Project	7,316	-	-	17,616	24,932	19,343	(5,872)	13,471
0869-00	Crow River Organization of Water	4,181	-	-	-	4,181	11,053	8,221	19,274
0870-00	Hawk Creek Watershed Project	6,010	-	-	10,569	16,579	15,889	(3,523)	12,366
0872-00	Prairie Lakes Municipal Solid Waste	65,060	-	-	-	65,060	172,013	89,252	261,265
0880-00	Southern Plains Education Co-Op	62,186	-	-	-	62,186	164,414	34,057	198,471
0881-00	Swift Co Rural Development Authority	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
0882-00	Pomme De Terre River Association	1,829	-	-	-	1,829	4,836	4,697	9,533
0883-00	Metropolitan Emergency Services Board	27,174	-	-	52,847	80,021	71,845	(17,616)	54,229
0885-00	Arrowhead Health Alliance	3,919	-	-	-	3,919	10,362	10,569	20,931
0886-00	Des Moines Valley Health & Human Services	179,504	-	-	165,587	345,091	474,591	(55,196)	419,395
0887-00	Jackson County Family Services Network	8,100	-	-	-	8,100	21,415	22,313	43,728
0888-00	Anoka-Champlin Fire Department	1,568	-	-	-	1,568	4,145	3,523	7,668
0889-00	Wright County Soil & Water District	15,677	-	-	-	15,677	41,449	30,534	71,983

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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
0891-00	Wright County Historical Society	\$ 61,067	\$ 145,111	\$ 228,165	\$ 76,520	\$ -	\$ 13,737	\$ -	\$ 52,847	\$ 66,584
0894-00	Southwest Prairie Tech Service Area	-	129,563	203,719	68,321	-	12,265	-	88,078	100,343
0895-00	Jackson Fire And Ambulance Service	-	36,278	57,041	19,130	-	3,434	-	24,662	28,096
0896-00	Northfield Area Fire And Rescue	-	15,548	24,446	8,199	-	1,472	-	10,569	12,041
0898-00	Southern Prairie Community Care	-	507,887	798,579	267,820	-	48,079	-	345,266	393,345
0899-00	Horizon Public Health	-	3,793,604	5,964,894	2,000,452	-	359,123	-	2,578,927	2,938,050
0902-00	Faribault- Martin County Transit Board	-	41,460	65,190	21,863	-	3,925	-	28,185	32,110
1001-00	Hmong Academy Charter School	1,197,862	1,363,002	2,143,124	718,742	-	129,029	-	28,185	157,214
1002-00	Ada-Borup ISD-2854	746,902	761,830	1,197,868	401,730	-	72,119	-	-	72,119
1005-00	Great Expectations School	244,270	212,483	334,099	112,047	-	20,115	-	-	20,115
1006-00	Adrian ISD-511	723,415	735,918	1,157,124	388,066	-	69,666	-	-	69,666
1007-00	Urban Academy Charter School	460,355	481,974	757,835	254,156	-	45,626	-	-	45,626
1008-00	Minnesota Internship Center	728,112	658,180	1,034,893	347,073	-	62,307	-	-	62,307
1009-00	Nova Classical Academy	620,070	684,093	1,075,637	360,737	-	64,760	-	-	64,760
1011-00	New City Charter School	126,832	145,111	228,165	76,520	-	13,737	-	3,523	17,260
1012-00	Aitkin ISD-001	2,057,505	2,041,912	3,210,612	1,076,746	-	193,298	-	-	193,298
1013-00	Voyageurs Expeditionary High School	140,925	145,111	228,165	76,520	-	13,737	-	-	13,737
1015-00	Paladin Academy	1,019,357	1,285,265	2,020,893	677,749	-	121,670	-	109,217	230,887
1016-00	Albany ISD-745	2,189,035	2,326,951	3,658,794	1,227,053	-	220,282	-	-	220,282
1017-00	Tarek Ibn Ziyad Academy	-	20,730	32,595	10,931	-	1,962	-	14,092	16,054
1018-00	Albert Lea ISD-241	4,533,087	4,861,203	7,643,539	2,563,421	-	460,187	-	-	460,187
1019-00	Sobriety High School	-	-	-	-	-	-	-	-	-
1020-00	Northland Learning Center	465,052	487,157	765,984	256,889	-	46,117	-	-	46,117
1021-00	Eagle Ridge Academy Charter School	760,995	761,830	1,197,868	401,730	-	72,119	-	-	72,119
1022-00	Alden-Conger ISD-242	347,615	362,776	570,413	191,300	-	34,342	-	-	34,342
1023-00	St Paul Conservatory Performing Artists	234,875	316,134	497,074	166,704	-	29,927	-	38,754	68,681
1024-00	Alexandria ISD-206	5,618,209	6,234,570	9,802,961	3,287,628	-	590,198	-	24,662	614,860
1026-00	Main St School of Performing Arts	136,227	98,468	154,826	51,924	-	9,321	-	-	9,321
1027-00	Dakota Area Community School	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
1028-00	Beacon Academy	474,447	606,355	953,405	319,744	-	57,401	-	56,370	113,771
1029-00	Fraser Academy	403,985	507,887	798,579	267,820	-	48,079	-	42,277	90,356
1031-00	Minneapolis Academy	216,085	202,118	317,802	106,581	-	19,134	-	-	19,134
1034-00	Annandale ISD-876	2,113,875	2,197,388	3,455,075	1,158,732	-	208,017	-	-	208,017
1035-00	St Croix Preparatory Academy	1,329,392	1,280,082	2,012,744	675,016	-	121,179	-	-	121,179
1036-00	St Francis ISD - 15	7,534,788	8,048,452	12,655,027	4,244,128	-	761,910	-	-	761,910
1037-00	Treknorth High School	314,732	352,411	554,116	185,834	-	33,361	-	3,523	36,884
1038-00	Pact Charter ISD - 4008	850,247	927,671	1,458,628	489,182	-	87,818	-	-	87,818
1040-00	Anoka-Hennepin ISD - 11	54,660,098	56,857,416	89,400,068	29,982,185	-	5,382,427	-	-	5,382,427
1041-00	Life Prep Academy	925,407	663,362	1,043,042	349,806	-	62,797	-	-	62,797
1043-00	Prairie Seeds Academy	859,642	834,386	1,311,951	439,990	-	78,987	-	-	78,987
1044-00	Great River School	380,497	487,157	765,984	256,889	-	46,117	-	45,801	91,918
1045-00	Ubah Medical Academy	526,120	627,085	986,000	330,676	-	59,363	-	31,708	91,071
1047-00	Lighthouse Academy of Nations	690,532	570,077	896,364	300,614	-	53,967	-	-	53,967
1048-00	Avalon School	131,530	165,841	260,760	87,451	-	15,699	-	14,092	29,791
1051-00	Face To Face Academy	37,580	51,825	81,488	27,329	-	4,906	-	7,046	11,952

Public Employees Retirement Association of Minnesota  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0891-00	Wright County Historical Society	\$ 7,316	\$ -	\$ -	\$ -	\$ 7,316	\$ 19,343	\$ 17,616	\$ 36,959
0894-00	Southwest Prairie Tech Service Area	6,532	-	-	-	6,532	17,270	29,359	46,629
0895-00	Jackson Fire And Ambulance Service	1,829	-	-	-	1,829	4,836	8,221	13,057
0896-00	Northfield Area Fire And Rescue	784	-	-	-	784	2,072	3,523	5,595
0898-00	Southern Prairie Community Care	25,606	-	-	-	25,606	67,700	115,089	182,789
0899-00	Horizon Public Health	191,262	-	-	-	191,262	505,678	859,642	1,365,320
0902-00	Faribault- Martin County Transit Board	2,090	-	-	-	2,090	5,527	9,395	14,922
1001-00	Hmong Academy Charter School	68,718	-	-	-	68,718	181,685	9,395	191,080
1002-00	Ada-Borup ISD-2854	38,409	-	-	42,277	80,686	101,550	(14,092)	87,458
1005-00	Great Expectations School	10,713	-	-	38,754	49,467	28,323	(12,918)	15,405
1006-00	Adrian ISD-511	37,103	-	-	42,277	79,380	98,096	(14,092)	84,004
1007-00	Urban Academy Charter School	24,300	-	-	17,616	41,916	64,246	(5,872)	58,374
1008-00	Minnesota Internship Center	33,183	-	-	98,647	131,830	87,734	(32,882)	54,852
1009-00	Nova Classical Academy	34,490	-	-	-	34,490	91,188	-	91,188
1011-00	New City Charter School	7,316	-	-	-	7,316	19,343	1,174	20,517
1012-00	Aitkin ISD-001	102,947	-	-	155,017	257,964	272,182	(51,672)	220,510
1013-00	Voyageurs Expeditionary High School	7,316	-	-	7,046	14,362	19,343	(2,349)	16,994
1015-00	Paladin Academy	64,799	-	-	-	64,799	171,323	36,406	207,729
1016-00	Albany ISD-745	117,318	-	-	59,893	177,211	310,177	(19,964)	290,213
1017-00	Tarek Ibn Ziyad Academy	1,045	-	-	-	1,045	2,763	4,697	7,460
1018-00	Albert Lea ISD-241	245,087	-	-	95,124	340,211	647,986	(31,708)	616,278
1019-00	Sobriety High School	-	-	-	-	-	-	-	-
1020-00	Northland Learning Center	24,561	-	-	17,616	42,177	64,937	(5,872)	59,065
1021-00	Eagle Ridge Academy Charter School	38,409	-	-	52,847	91,256	101,550	(17,616)	83,934
1022-00	Alden-Conger ISD-242	18,290	-	-	14,092	32,382	48,357	(4,697)	43,660
1023-00	St Paul Conservatory Performing Artists	15,939	-	-	-	15,939	42,140	12,918	55,058
1024-00	Alexandria ISD-206	314,328	-	-	-	314,328	831,053	8,221	839,274
1026-00	Main St School of Performing Arts	4,964	-	-	35,231	40,195	13,126	(11,744)	1,382
1027-00	Dakota Area Community School	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
1028-00	Beacon Academy	30,571	-	-	-	30,571	80,826	18,790	99,616
1029-00	Fraser Academy	25,606	-	-	-	25,606	67,700	14,092	81,792
1031-00	Minneapolis Academy	10,190	-	-	24,662	34,852	26,942	(8,221)	18,721
1034-00	Annandale ISD-876	110,786	-	-	91,601	202,387	292,906	(30,534)	262,372
1035-00	St Croix Preparatory Academy	64,538	-	-	126,832	191,370	170,632	(42,277)	128,355
1036-00	St Francis ISD - 15	405,779	-	-	179,679	585,458	1,072,839	(59,893)	1,012,946
1037-00	Treknorth High School	17,768	-	-	-	17,768	46,976	1,174	48,150
1038-00	Pact Charter ISD - 4008	46,770	-	-	7,046	53,816	123,656	(2,349)	121,307
1040-00	Anoka-Hennepin ISD - 11	2,866,580	-	-	2,342,878	5,209,458	7,578,953	(780,959)	6,797,994
1041-00	Life Prep Academy	33,445	-	-	243,096	276,541	88,425	(81,032)	7,393
1043-00	Prairie Seeds Academy	42,067	-	-	77,509	119,576	111,222	(25,836)	85,386
1044-00	Great River School	24,561	-	-	-	24,561	64,937	15,267	80,204
1045-00	Ubah Medical Academy	31,616	-	-	-	31,616	83,589	10,569	94,158
1047-00	Lighthouse Academy of Nations	28,742	-	-	130,356	159,098	75,990	(43,452)	32,538
1048-00	Avalon School	8,361	-	-	-	8,361	22,106	4,697	26,803
1051-00	Face To Face Academy	2,613	-	-	-	2,613	6,908	2,349	9,257

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
1053-00	Lakes International Language Academy	\$ 883,130	\$ 995,044	\$ 1,564,562	\$ 524,709	\$ -	\$ 94,196	\$ -	\$ 14,092	\$ 108,288
1055-00	Augsburg Academy For Health Careers	225,480	347,229	545,967	183,101	-	32,871	-	66,939	99,810
1058-00	Sibley East ISD-2310	1,540,780	1,637,676	2,575,009	863,583	-	155,031	-	-	155,031
1059-00	River Bend ISD-6049	469,750	456,062	717,091	240,492	-	43,173	-	-	43,173
1060-00	Birch Grove Community School	79,857	103,650	162,975	54,657	-	9,812	-	10,569	20,381
1061-00	Kaleidoscope Charter School	422,775	502,704	790,430	265,087	-	47,589	-	24,662	72,251
1062-00	Ashby ISD-261	338,220	336,864	529,670	177,636	-	31,889	-	-	31,889
1063-00	Swan River Montessori Charter School	286,547	342,046	537,818	180,369	-	32,380	-	17,616	49,996
1065-00	Minnesota Online High School	108,042	124,380	195,570	65,589	-	11,775	-	3,523	15,298
1066-00	Atwater/Cosmos/Grove City ISD-2396	1,099,215	1,176,432	1,849,769	620,359	-	111,367	-	-	111,367
1067-00	Twin Cities German Immersion School	272,455	357,594	562,265	188,567	-	33,852	-	38,754	72,606
1069-00	Yinghua Academy	798,575	881,028	1,385,290	464,586	-	83,403	-	-	83,403
1070-00	Aurora-Hoyt-Biwabik ISD-2711	1,545,477	1,642,859	2,583,158	866,316	-	155,522	-	-	155,522
1071-00	Paideia Academy	352,312	352,411	554,116	185,834	-	33,361	-	-	33,361
1072-00	Austin ISD-492	7,722,688	7,960,349	12,516,498	4,197,670	-	753,569	-	-	753,569
1074-00	West Metro Education Program	1,136,795	1,487,383	2,338,695	784,330	-	140,804	-	158,541	299,345
1075-00	Milroy Charter School	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
1077-00	Rochester Math And Science Academy	793,877	932,853	1,466,777	491,914	-	88,309	-	38,754	127,063
1079-00	Dugsi Academy Charter School	601,280	767,013	1,206,017	404,463	-	72,610	-	70,462	143,072
1080-00	Badger ISD-676	399,287	435,332	684,496	229,560	-	41,211	-	-	41,211
1081-00	Love Works Academy Visual & Perform Arts	436,867	461,244	725,240	243,224	-	43,664	-	-	43,664
1082-00	College Prep Elementary	699,927	844,751	1,328,248	445,456	-	79,969	-	49,324	129,293
1083-00	Stride Academy	436,867	466,427	733,389	245,957	-	44,154	-	-	44,154
1084-00	Bagley ISD-162	1,568,965	1,627,311	2,558,711	858,117	-	154,050	-	-	154,050
1088-00	Barnesville ISD-146	1,094,517	1,093,512	1,719,389	576,633	-	103,518	-	-	103,518
1090-00	Barnum ISD-91	1,014,660	1,036,504	1,629,752	546,572	-	98,121	-	-	98,121
1092-00	West Central Area Schools ISD 2342	826,760	849,933	1,336,397	448,189	-	80,459	-	-	80,459
1094-00	New Millennium Academy	812,667	958,766	1,507,521	505,579	-	90,762	-	42,277	133,039
1098-00	Battle Lake ISD-542	615,372	668,545	1,051,190	352,539	-	63,288	-	-	63,288
1099-00	Plainview-Elgin-Millville Schools	887,827	922,488	1,450,480	486,449	-	87,328	-	-	87,328
1101-00	RTR Public Schools	742,205	777,378	1,222,314	409,929	-	73,591	-	-	73,591
1103-00	Twin Cities Academy High School	98,647	150,293	236,314	79,253	-	14,228	-	28,185	42,413
1104-00	Hiawatha Leadership Academy	812,667	1,295,630	2,037,191	683,215	-	122,651	-	271,281	393,932
1105-00	International Spanish Language Academy	319,430	331,681	521,521	174,903	-	31,399	-	-	31,399
1107-00	Minisinaakwaang Leadership Academy	187,900	181,388	285,207	95,650	-	17,171	-	-	17,171
1108-00	Noble Academy	544,910	523,434	823,025	276,019	-	49,551	-	-	49,551
1110-00	Community School of Excellence	1,634,730	1,715,414	2,697,240	904,576	-	162,390	-	-	162,390
1112-00	Emily Grey Accelerated Charter School	4,697	-	-	-	-	-	-	-	-
1114-00	Becker ISD-726	3,588,889	3,746,961	5,891,555	1,975,856	-	354,707	-	-	354,707
1115-00	Glacial Hills Elementary	108,042	124,380	195,570	65,589	-	11,775	-	3,523	15,298
1116-00	Clarkfield Area Charter School	112,740	114,015	179,273	60,123	-	10,793	-	-	10,793
1117-00	Metro Tech Academy	14,092	-	-	-	-	-	-	-	-
1118-10	Belgrade/Broton ISD-2364	977,080	953,583	1,499,372	502,846	-	90,271	-	-	90,271
1119-00	Lincoln International Charter School	230,177	217,666	342,248	114,780	-	20,605	-	-	20,605
1120-00	Belle Plaine ISD-716	1,550,175	1,648,041	2,591,306	869,049	-	156,012	-	-	156,012

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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1053-00	Lakes International Language Academy	\$ 50,167	\$ -	\$ -	\$ -	\$ 50,167	\$ 132,637	\$ 4,697	\$ 137,334
1055-00	Augsburg Academy For Health Careers	17,506	-	-	-	17,506	46,285	22,313	68,598
1058-00	Sibley East ISD-2310	82,567	-	-	42,277	124,844	218,298	(14,092)	204,206
1059-00	River Bend ISD-6049	22,993	-	-	42,277	65,270	60,792	(14,092)	46,700
1060-00	Birch Grove Community School	5,226	-	-	-	5,226	13,816	3,523	17,339
1061-00	Kaleidoscope Charter School	25,345	-	-	-	25,345	67,009	8,221	75,230
1062-00	Ashby ISD-261	16,984	-	-	24,662	41,646	44,903	(8,221)	36,682
1063-00	Swan River Montessori Charter School	17,245	-	-	-	17,245	45,594	5,872	51,466
1065-00	Minnesota Online High School	6,271	-	-	-	6,271	16,580	1,174	17,754
1066-00	Atwater/Cosmos/Grove City ISD-2396	59,312	-	-	24,662	83,974	156,815	(8,221)	148,594
1067-00	Twin Cities German Immersion School	18,029	-	-	-	18,029	47,666	12,918	60,584
1069-00	Yinghua Academy	44,419	-	-	-	44,419	117,439	-	117,439
1070-00	Aurora-Hoyt-Biwabik ISD-2711	82,828	-	-	42,277	125,105	218,989	(14,092)	204,897
1071-00	Paideia Academy	17,768	-	-	24,662	42,430	46,976	(8,221)	38,755
1072-00	Austin ISD-492	401,337	-	-	380,497	781,834	1,061,095	(126,832)	934,263
1074-00	West Metro Education Program	74,989	-	-	-	74,989	198,264	52,847	251,111
1075-00	Milroy Charter School	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
1077-00	Rochester Math And Science Academy	47,032	-	-	-	47,032	124,347	12,918	137,265
1079-00	Dugsi Academy Charter School	38,670	-	-	-	38,670	102,241	23,487	125,728
1080-00	Badger ISD-676	21,948	-	-	3,523	25,471	58,029	(1,174)	56,855
1081-00	Love Works Academy Visual & Perform Arts	23,255	-	-	14,092	37,347	61,483	(4,697)	56,786
1082-00	College Prep Elementary	42,590	-	-	-	42,590	112,603	16,441	129,044
1083-00	Stride Academy	23,516	-	-	10,569	34,085	62,174	(3,523)	58,651
1084-00	Bagley ISD-162	82,044	-	-	70,462	152,506	216,917	(23,487)	193,430
1088-00	Barnesville ISD-146	55,132	-	-	77,509	132,641	145,762	(25,836)	119,926
1090-00	Barnum ISD-91	52,257	-	-	56,370	108,627	138,163	(18,790)	119,373
1092-00	West Central Area Schools ISD 2342	42,851	-	-	42,277	85,128	113,294	(14,092)	99,202
1094-00	New Millennium Academy	48,338	-	-	-	48,338	127,801	14,092	141,893
1098-00	Battle Lake ISD-542	33,706	-	-	7,046	40,752	89,115	(2,349)	86,766
1099-00	Plainview-Elgin-Millville Schools	46,509	-	-	38,754	85,263	122,965	(12,918)	110,047
1101-00	RTR Public Schools	39,193	-	-	28,185	67,378	103,623	(9,395)	94,228
1103-00	Twin Cities Academy High School	7,577	-	-	-	7,577	20,034	9,395	29,429
1104-00	Hiawatha Leadership Academy	65,322	-	-	-	65,322	172,704	90,427	263,131
1105-00	International Spanish Language Academy	16,722	-	-	14,092	30,814	44,212	(4,697)	39,515
1107-00	Minisinaakwaang Leadership Academy	9,145	-	-	17,616	26,761	24,179	(5,872)	18,307
1108-00	Noble Academy	26,390	-	-	52,847	79,237	69,773	(17,616)	52,157
1110-00	Community School of Excellence	86,486	-	-	59,893	146,379	228,660	(19,964)	208,696
1112-00	Emily Grey Accelerated Charter School	-	-	-	3,523	3,523	-	(1,174)	(1,174)
1114-00	Becker ISD-726	188,911	-	-	144,448	333,359	499,461	(48,149)	451,312
1115-00	Glacial Hills Elementary	6,271	-	-	-	6,271	16,580	1,174	17,754
1116-00	Clarkfield Area Charter School	5,748	-	-	7,046	12,794	15,198	(2,349)	12,849
1117-00	Metro Tech Academy	-	-	-	10,569	10,569	-	(3,523)	(3,523)
1118-10	Belgrade/Brooten ISD-2364	48,077	-	-	84,555	132,632	127,110	(28,185)	98,925
1119-00	Lincoln International Charter School	10,974	-	-	24,662	35,636	29,014	(8,221)	20,793
1120-00	Belle Plaine ISD-716	83,089	-	-	42,277	125,366	219,680	(14,092)	205,588



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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
1121-00	Team Academy	\$ 173,807	\$ 202,118	\$ 317,802	\$ 106,581	\$ -	\$ 19,134	\$ -	\$ 7,046	\$ 26,180
1123-00	Laura Jeffrey Academy	248,967	310,951	488,926	163,971	-	29,436	-	24,662	54,098
1126-00	Davinci Academy of Arts And Science	418,077	440,514	692,645	232,293	-	41,701	-	-	41,701
1127-00	Global Academy	512,027	435,332	684,496	229,560	-	41,211	-	-	41,211
1129-00	Itasca Area Schools Collaborative	1,625,335	1,611,763	2,534,265	849,919	-	152,578	-	-	152,578
1130-00	Aspen Academy	225,480	269,491	423,736	142,109	-	25,511	-	14,092	39,603
1130-01	Bemidji ISD-31	10,508,305	10,743,362	16,892,384	5,665,215	-	1,017,024	-	-	1,017,024
1132-00	River's Edge Academy	122,135	150,293	236,314	79,253	-	14,228	-	10,569	24,797
1133-00	Cologne Charter School	422,775	461,244	725,240	243,224	-	43,664	-	-	43,664
1134-00	Bright Water Elementary Charter School	295,942	285,039	448,182	150,307	-	26,983	-	-	26,983
1135-00	Kipp Stand Academy	380,497	601,172	945,256	317,012	-	56,910	-	123,309	180,219
1136-00	Best Academy	1,319,997	1,378,550	2,167,571	726,940	-	130,501	-	-	130,501
1138-00	Beacon Preparatory	164,412	20,730	32,595	10,931	-	1,962	-	-	1,962
1140-00	Benson ISD-777	1,324,695	1,368,185	2,151,273	721,475	-	129,520	-	-	129,520
1141-00	Oshki Ogimaag Charter School	201,992	186,571	293,355	98,383	-	17,662	-	-	17,662
1142-00	Cannon River Stem School	239,572	295,404	464,479	155,773	-	27,964	-	21,139	49,103
1143-00	West Concord Public Charter School	37,580	46,643	73,339	24,596	-	4,415	-	3,523	7,938
1144-00	Bertha-Hewitt ISD-786	615,372	621,902	977,851	327,943	-	58,873	-	-	58,873
1146-00	Big Lake ISD-727	4,462,624	4,762,735	7,488,712	2,511,497	-	450,866	-	-	450,866
1150-00	Cornerstone Montessori Elementary School	164,412	186,571	293,355	98,383	-	17,662	-	3,523	21,185
1151-00	Discovery Woods Montessori School	178,505	176,206	277,058	92,917	-	16,681	-	-	16,681
1152-00	B.O.L.D.-2534	742,205	818,838	1,287,504	431,792	-	77,516	-	-	77,516
1153-00	Parnassus Preparatory School	319,430	248,761	391,141	131,177	-	23,549	-	-	23,549
1154-00	Rochester Stem Academy	117,437	145,111	228,165	76,520	-	13,737	-	10,569	24,306
1157-00	Step Academy ISD 4200	248,967	222,848	350,397	117,513	-	21,096	-	-	21,096
1158-00	Blackduck ISD-32	1,099,215	1,228,257	1,931,257	647,687	-	116,273	-	10,569	126,842
1159-00	Tri City United ISD 2905	1,996,437	2,026,365	3,186,166	1,068,547	-	191,827	-	-	191,827
1160-00	Minneapolis College Preparatory School	89,252	82,920	130,380	43,726	-	7,850	-	-	7,850
1162-00	Hennepin Elementary School	248,967	274,674	431,884	144,841	-	26,002	-	-	26,002
1163-00	Nasha Shkola Charter School	32,882	46,643	73,339	24,596	-	4,415	-	7,046	11,461
1164-00	Blooming Prairie ISD-756	375,800	409,419	643,752	215,896	-	38,758	-	-	38,758
1165-00	Mastery School	399,287	419,784	660,050	221,361	-	39,739	-	-	39,739
1166-00	Bloomington ISD - 271	22,270,843	23,430,168	36,840,553	12,355,251	-	2,218,025	-	-	2,218,025
1167-00	Upper Mississippi Academy	117,437	134,745	211,868	71,054	-	12,756	-	3,523	16,279
1169-00	West Side Summit Charter School	122,135	150,293	236,314	79,253	-	14,228	-	10,569	24,797
1170-00	Arch Academy Charter School	51,672	-	-	-	-	-	-	-	-
1171-00	Prodeo Academy	28,185	57,008	89,636	30,061	-	5,397	-	17,616	23,013
1174-00	Freedom Academy Charter School	-	67,373	105,934	35,527	-	6,378	-	45,801	52,179
1175-00	Round Lake-Brewster School District	357,010	378,324	594,860	199,499	-	35,814	-	-	35,814
1176-00	Venture Academy Charter School	164,412	316,134	497,074	166,704	-	29,927	-	91,601	121,528
1177-00	Brandon-Evansville Public Schools	389,892	435,332	684,496	229,560	-	41,211	-	3,523	44,734
1178-00	Blue Earth-Winnebago ISD-2860	1,949,462	1,943,445	3,055,786	1,024,822	-	183,977	-	-	183,977
1179-00	Red Lake County Central Schools	822,062	855,116	1,344,546	450,922	-	80,950	-	-	80,950
1180-00	Bdote Learning Center	75,160	150,293	236,314	79,253	-	14,228	-	45,801	60,029
1181-00	Northeast College Prep Charter School	9,395	77,738	122,231	40,993	-	7,359	-	45,801	53,160

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1121-00	Team Academy	\$ 10,190	\$ -	\$ -	\$ -	\$ 10,190	\$ 26,942	\$ 2,349	\$ 29,291
1123-00	Laura Jeffrey Academy	15,677	-	-	-	15,677	41,449	8,221	49,670
1126-00	Davinci Academy of Arts And Science	22,209	-	-	14,092	36,301	58,719	(4,697)	54,022
1127-00	Global Academy	21,948	-	-	88,078	110,026	58,029	(29,359)	28,670
1129-00	Itasca Area Schools Collaborative	81,260	-	-	123,309	204,569	214,844	(41,103)	173,741
1130-00	Aspen Academy	13,587	-	-	-	13,587	35,922	4,697	40,619
1130-01	Bemidji ISD-31	541,648	-	-	577,792	1,119,440	1,432,064	(192,597)	1,239,467
1132-00	River's Edge Academy	7,577	-	-	-	7,577	20,034	3,523	23,557
1133-00	Cologne Charter School	23,255	-	-	3,523	26,778	61,483	(1,174)	60,309
1134-00	Bright Water Elementary Charter School	14,371	-	-	28,185	42,556	37,995	(9,395)	28,600
1135-00	Kipp Stand Academy	30,309	-	-	-	30,309	80,135	41,103	121,238
1136-00	Best Academy	69,502	-	-	52,847	122,349	183,757	(17,616)	166,141
1138-00	Beacon Preparatory	1,045	-	-	109,217	110,262	2,763	(36,406)	(33,643)
1140-00	Benson ISD-777	68,980	-	-	63,416	132,396	182,376	(21,139)	161,237
1141-00	Oshki Ogimaag Charter School	9,406	-	-	24,662	34,068	24,869	(8,221)	16,648
1142-00	Cannon River Stem School	14,893	-	-	-	14,893	39,377	7,046	46,423
1143-00	West Concord Public Charter School	2,352	-	-	-	2,352	6,217	1,174	7,391
1144-00	Bertha-Hewitt ISD-786	31,354	-	-	38,754	70,108	82,898	(12,918)	69,980
1146-00	Big Lake ISD-727	240,123	-	-	109,217	349,340	634,861	(36,406)	598,455
1150-00	Cornerstone Montessori Elementary School	9,406	-	-	-	9,406	24,869	1,174	26,043
1151-00	Discovery Woods Montessori School	8,884	-	-	14,092	22,976	23,488	(4,697)	18,791
1152-00	B.O.L.D.-2534	41,283	-	-	-	41,283	109,149	-	109,149
1153-00	Parnassus Preparatory School	12,542	-	-	70,462	83,004	33,159	(23,487)	9,672
1154-00	Rochester Stem Academy	7,316	-	-	-	7,316	19,343	3,523	22,866
1157-00	Step Academy ISD 4200	11,235	-	-	35,231	46,466	29,705	(11,744)	17,961
1158-00	Blackduck ISD-32	61,925	-	-	-	61,925	163,724	3,523	167,247
1159-00	Tri City United ISD 2905	102,163	-	-	119,786	221,949	270,109	(39,929)	230,180
1160-00	Minneapolis College Preparatory School	4,181	-	-	10,569	14,750	11,053	(3,523)	7,530
1162-00	Hennepin Elementary School	13,848	-	-	-	13,848	36,613	-	36,613
1163-00	Nasha Shkola Charter School	2,352	-	-	-	2,352	6,217	2,349	8,566
1164-00	Blooming Prairie ISD-756	20,642	-	-	3,523	24,165	54,575	(1,174)	53,401
1165-00	Mastery School	21,164	-	-	14,092	35,256	55,956	(4,697)	51,259
1166-00	Bloomington ISD - 271	1,181,279	-	-	775,087	1,956,366	3,123,184	(258,362)	2,864,822
1167-00	Upper Mississippi Academy	6,793	-	-	-	6,793	17,961	1,174	19,135
1169-00	West Side Summit Charter School	7,577	-	-	-	7,577	20,034	3,523	23,557
1170-00	Arch Academy Charter School	-	-	-	38,754	38,754	-	(12,918)	(12,918)
1171-00	Prodeo Academy	2,874	-	-	-	2,874	7,599	5,872	13,471
1174-00	Freedom Academy Charter School	3,397	-	-	-	3,397	8,981	15,267	24,248
1175-00	Round Lake-Brewster School District	19,074	-	-	10,569	29,643	50,430	(3,523)	46,907
1176-00	Venture Academy Charter School	15,939	-	-	-	15,939	42,140	30,534	72,674
1177-00	Brandon-Evansville Public Schools	21,948	-	-	-	21,948	58,029	1,174	59,203
1178-00	Blue Earth-Winnebago ISD-2860	97,983	-	-	140,925	238,908	259,056	(46,975)	212,081
1179-00	Red Lake County Central Schools	43,112	-	-	35,231	78,343	113,985	(11,744)	102,241
1180-00	Bdote Learning Center	7,577	-	-	-	7,577	20,034	15,267	35,301
1181-00	Northeast College Prep Charter School	3,919	-	-	-	3,919	10,362	15,267	25,629

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
1182-00	Art And Science Academy	\$ 4,697	\$ 253,943	\$ 399,289	\$ 133,910	\$ -	\$ 24,040	\$ -	\$ 169,110	\$ 193,150	
1183-00	St Cloud Math And Science Academy	-	212,483	334,099	112,047	-	20,115	-	144,448	164,563	
1185-00	Woodbury Leadership Academy	-	134,745	211,868	71,054	-	12,756	-	91,601	104,357	
1186-00	Star Of The North Academy	-	25,913	40,744	13,664	-	2,453	-	17,616	20,069	
1187-00	Universal Academy Charter School	-	233,213	366,694	122,979	-	22,077	-	158,541	180,618	
1188-00	Braham ISD-314	1,155,585	1,223,074	1,923,108	644,954	-	115,783	-	-	115,783	
1189-00	Sejong Academy	-	36,278	57,041	19,130	-	3,434	-	24,662	28,096	
1190-03	Brainerd ISD-181	9,667,453	9,737,953	15,311,524	5,135,040	-	921,847	-	-	921,847	
1192-00	Minnesota Math And Science Academy	-	409,419	643,752	215,896	-	38,758	-	278,327	317,085	
1195-00	Mill City High School	-	15,548	24,446	8,199	-	1,472	-	10,569	12,041	
1196-00	Breckenridge ISD-846	1,127,400	1,207,527	1,898,662	636,756	-	114,311	-	-	114,311	
1199-00	Rochester Beacon Academy	-	31,095	48,893	16,397	-	2,944	-	21,139	24,083	
1203-00	Brooklyn Center ISD-286	4,655,222	4,524,339	7,113,869	2,385,785	-	428,298	-	-	428,298	
1205-00	Odyssey Charter ISD 4030	615,372	684,093	1,075,637	360,737	-	64,760	-	3,523	68,283	
1208-00	Browerville ISD-787	577,792	564,895	888,215	297,882	-	53,476	-	-	53,476	
1212-00	Browns Valley ISD-801	169,110	176,206	277,058	92,917	-	16,681	-	-	16,681	
1222-00	Buffalo ISD - 877	7,638,133	7,965,532	12,524,647	4,200,403	-	754,060	-	-	754,060	
1229-00	Burnsville ISD-191	14,768,937	15,801,500	24,845,575	8,332,484	-	1,495,855	-	-	1,495,855	
1230-00	Butterfield ISD-836	418,077	419,784	660,050	221,361	-	39,739	-	-	39,739	
1232-00	Byron ISD-531	2,043,412	2,202,571	3,463,224	1,161,465	-	208,507	-	-	208,507	
1234-00	Caledonia ISD-299	1,000,567	1,026,139	1,613,455	541,106	-	97,140	-	-	97,140	
1236-00	Cambridge-Isanti ISD-911	8,230,018	9,027,948	14,195,143	4,760,639	-	854,634	-	-	854,634	
1238-00	Campbell Tintah ISD-852	248,967	264,308	415,587	139,376	-	25,021	-	-	25,021	
1240-00	Canby ISD-891	746,902	725,553	1,140,827	382,600	-	68,685	-	-	68,685	
1244-00	Cannon Falls ISD-252	1,291,812	1,373,368	2,159,422	724,207	-	130,010	-	-	130,010	
1250-00	Carlton ISD-93	878,432	834,386	1,311,951	439,990	-	78,987	-	-	78,987	
1258-00	Cass Lake ISD-115	2,245,405	2,155,928	3,389,885	1,136,869	-	204,092	-	-	204,092	
1262-00	World Learner Charter ISD-4016	197,295	222,848	350,397	117,513	-	21,096	-	3,523	24,619	
1264-10	Eastern Carver County Schools ISD-112	14,825,307	14,806,457	23,281,013	7,807,775	-	1,401,658	-	-	1,401,658	
1266-00	Chosen Valley ISD-227	1,249,535	1,212,709	1,906,810	639,489	-	114,802	-	-	114,802	
1270-00	Chisholm ISD-695	1,211,955	1,223,074	1,923,108	644,954	-	115,783	-	-	115,783	
1273-00	Alberta-Chokio ISD-771	136,227	139,928	220,017	73,787	-	13,246	-	-	13,246	
1274-00	Centennial ISD-12	9,507,738	10,396,133	16,346,417	5,482,113	-	984,154	-	-	984,154	
1276-00	Maccray ISD 2180	1,094,517	1,155,702	1,817,174	609,427	-	109,405	-	-	109,405	
1288-00	Clearbrook/Gonvick ISD-2311	530,817	544,164	855,620	286,950	-	51,514	-	-	51,514	
1294-00	Cleveland ISD-391	699,927	772,195	1,214,166	407,196	-	73,100	-	-	73,100	
1296-00	Climax ISD-592	253,665	264,308	415,587	139,376	-	25,021	-	-	25,021	
1298-00	Clinton-Graceville-Beardsley ISD-2888	714,020	710,005	1,116,380	374,402	-	67,213	-	-	67,213	
1300-00	Cloquet ISD-94	3,955,294	4,099,373	6,445,671	2,161,691	-	388,069	-	-	388,069	
1305-01	Cold Spring ISD-750	2,536,649	2,591,260	4,074,381	1,366,429	-	245,303	-	-	245,303	
1306-00	Greenway ISD-316	1,573,662	1,979,722	3,112,827	1,043,952	-	187,411	-	165,587	352,998	
1308-00	Columbia Heights ISD-13	4,941,769	5,109,964	8,034,679	2,694,598	-	483,737	-	-	483,737	
1310-00	Comfrey ISD-81	206,690	217,666	342,248	114,780	-	20,605	-	-	20,605	
1318-00	Lakeview ISD-2167	638,860	730,735	1,148,975	385,333	-	69,175	-	17,616	86,791	
1322-00	Cromwell ISD-95	493,237	497,522	782,281	262,354	-	47,098	-	-	47,098	



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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1182-00	Art And Science Academy	\$ 12,803	\$ -	\$ -	\$ -	\$ 12,803	\$ 33,850	\$ 56,370	\$ 90,220
1183-00	St Cloud Math And Science Academy	10,713	-	-	-	10,713	28,323	48,149	76,472
1185-00	Woodbury Leadership Academy	6,793	-	-	-	6,793	17,961	30,534	48,495
1186-00	Star Of The North Academy	1,306	-	-	-	1,306	3,454	5,872	9,326
1187-00	Universal Academy Charter School	11,758	-	-	-	11,758	31,087	52,847	83,934
1188-00	Braham ISD-314	61,664	-	-	35,231	96,895	163,033	(11,744)	151,289
1189-00	Sejong Academy	1,829	-	-	-	1,829	4,836	8,221	13,057
1190-03	Brainerd ISD-181	490,958	-	-	630,639	1,121,597	1,298,045	(210,213)	1,087,832
1192-00	Minnesota Math And Science Academy	20,642	-	-	-	20,642	54,575	92,776	147,351
1195-00	Mill City High School	784	-	-	-	784	2,072	3,523	5,595
1196-00	Breckenridge ISD-846	60,880	-	-	24,662	85,542	160,960	(8,221)	152,739
1199-00	Rochester Beacon Academy	1,568	-	-	-	1,568	4,145	7,046	11,191
1203-00	Brooklyn Center ISD-286	228,104	-	-	415,729	643,833	603,083	(138,576)	464,507
1205-00	Odyssey Charter ISD 4030	34,490	-	-	-	34,490	91,188	1,174	92,362
1208-00	Browerville ISD-787	28,480	-	-	49,324	77,804	75,299	(16,441)	58,858
1212-00	Browns Valley ISD-801	8,884	-	-	7,046	15,930	23,488	(2,349)	21,139
1222-00	Buffalo ISD - 877	401,598	-	-	313,558	715,156	1,061,786	(104,519)	957,267
1229-00	Burnsville ISD-191	796,664	-	-	334,697	1,131,361	2,106,301	(111,566)	1,994,735
1230-00	Butterfield ISD-836	21,164	-	-	28,185	49,349	55,956	(9,395)	46,561
1232-00	Byron ISD-531	111,047	-	-	35,231	146,278	293,597	(11,744)	281,853
1234-00	Caledonia ISD-299	51,735	-	-	52,847	104,582	136,782	(17,616)	119,166
1236-00	Cambridge-Isanti ISD-911	455,162	-	-	35,231	490,393	1,203,403	(11,744)	1,191,659
1238-00	Campbell Tintah ISD-852	13,326	-	-	7,046	20,372	35,232	(2,349)	32,883
1240-00	Canby ISD-891	36,580	-	-	66,939	103,519	96,714	(22,313)	74,401
1244-00	Cannon Falls ISD-252	69,241	-	-	35,231	104,472	183,067	(11,744)	171,323
1250-00	Carlton ISD-93	42,067	-	-	91,601	133,668	111,222	(30,534)	80,688
1258-00	Cass Lake ISD-115	108,695	-	-	218,434	327,129	287,380	(72,811)	214,569
1262-00	World Learner Charter ISD-4016	11,235	-	-	-	11,235	29,705	1,174	30,879
1264-10	Eastern Carver County Schools ISD-112	746,497	-	-	1,053,414	1,799,911	1,973,664	(351,138)	1,622,526
1266-00	Chosen Valley ISD-227	61,141	-	-	112,740	173,881	161,651	(37,580)	124,071
1270-00	Chisholm ISD-695	61,664	-	-	77,509	139,173	163,033	(25,836)	137,197
1273-00	Alberta-Chokio ISD-771	7,055	-	-	7,046	14,101	18,652	(2,349)	16,303
1274-00	Centennial ISD-12	524,142	-	-	63,416	587,558	1,385,779	(21,139)	1,364,640
1276-00	Maccray ISD 2180	58,267	-	-	35,231	93,498	154,052	(11,744)	142,308
1288-00	Clearbrook/Gonvick ISD-2311	27,435	-	-	28,185	55,620	72,536	(9,395)	63,141
1294-00	Cleveland ISD-391	38,932	-	-	-	38,932	102,932	-	102,932
1296-00	Climax ISD-592	13,326	-	-	10,569	23,895	35,232	(3,523)	31,709
1298-00	Clinton-Graceville-Beardsley ISD-2888	35,796	-	-	52,847	88,643	94,642	(17,616)	77,026
1300-00	Cloquet ISD-94	206,678	-	-	179,679	386,357	546,436	(59,893)	486,543
1305-01	Cold Spring ISD-750	130,644	-	-	140,925	271,569	345,409	(46,975)	298,434
1306-00	Greenway ISD-316	99,812	-	-	-	99,812	263,892	55,196	319,088
1308-00	Columbia Heights ISD-13	257,629	-	-	232,526	490,155	681,146	(77,509)	603,637
1310-00	Comfrey ISD-81	10,974	-	-	7,046	18,020	29,014	(2,349)	26,665
1318-00	Lakeview ISD-2167	36,841	-	-	-	36,841	97,405	5,872	103,277
1322-00	Cromwell ISD-95	25,084	-	-	31,708	56,792	66,318	(10,569)	55,749

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
1323-01	Crookston ISD-593	\$ 1,991,740	\$ 2,036,730	\$ 3,202,463	\$ 1,074,013	\$ -	\$ 192,808	\$ -	\$ -	\$ 192,808
1324-00	Crosby Ironton ISD-182	1,399,855	1,399,280	2,200,166	737,872	-	132,463	-	-	132,463
1333-00	Dakota County Intermediate District 917	4,570,667	4,954,488	7,790,216	2,612,612	-	469,018	-	-	469,018
1344-00	Cokato-Dassel ISD-466	2,935,937	3,114,694	4,897,406	1,642,448	-	294,854	-	-	294,854
1348-01	Boyd-Dawson ISD-378	887,827	912,123	1,434,182	480,983	-	86,346	-	-	86,346
1354-00	Deer River ISD-317	1,573,662	1,616,946	2,542,414	852,652	-	153,069	-	-	153,069
1362-01	Delano ISD-879	2,733,944	2,902,211	4,563,307	1,530,400	-	274,739	-	-	274,739
1366-01	Detroit Lakes ISD-22	3,950,597	4,161,563	6,543,456	2,194,485	-	393,956	-	-	393,956
1372-00	Dilworth-Glyndon-Felton ISD-2164	1,503,200	1,756,874	2,762,430	926,439	-	166,315	-	66,939	233,254
1374-00	Claremont/Dodge Center/Concord ISD-2125	1,319,997	1,300,812	2,045,339	685,947	-	123,142	-	-	123,142
1382-02	Duluth ISD-709	12,772,500	13,381,264	21,040,103	7,056,239	-	1,266,742	-	-	1,266,742
1386-01	Eagle Valley ISD-2759	380,497	342,046	537,818	180,369	-	32,380	-	-	32,380
1390-01	East Grand Forks ISD-595	2,315,867	2,244,031	3,528,414	1,183,328	-	212,432	-	-	212,432
1398-00	Eden Prairie ISD - 272	18,442,381	18,263,197	28,716,237	9,630,592	-	1,728,892	-	-	1,728,892
1400-00	Eden Valley-Watkins ISD 463	1,014,660	1,088,329	1,711,240	573,900	-	103,027	-	-	103,027
1402-00	Edgerton ISD-581	441,565	450,879	708,942	237,759	-	42,683	-	-	42,683
1404-00	Edina ISD - 273	14,087,800	14,210,467	22,343,905	7,493,497	-	1,345,239	-	-	1,345,239
1414-01	Elk River ISD-728	18,090,069	19,507,002	30,671,940	10,286,478	-	1,846,637	-	-	1,846,637
1420-00	Ellsworth ISD-514	267,757	238,396	374,843	125,711	-	22,568	-	-	22,568
1424-00	Ely ISD-696	869,037	948,401	1,491,223	500,113	-	89,781	-	-	89,781
1438-00	Esko ISD-99	1,207,257	1,191,979	1,874,215	628,557	-	112,839	-	-	112,839
1442-00	Eveleth-Gilbert ISD-2154	1,606,545	1,746,509	2,746,133	920,973	-	165,334	-	-	165,334
1446-00	Dover-Eyota ISD-533	1,418,645	1,471,835	2,314,248	776,132	-	139,332	-	-	139,332
1450-00	Fairmont/Ceylon ISD-2752	1,738,075	1,648,041	2,591,306	869,049	-	156,012	-	-	156,012
1452-00	Faribault ISD-656	5,547,746	5,716,318	8,988,084	3,014,342	-	541,137	-	-	541,137
1454-20	Farmington ISD-192	7,619,343	7,929,254	12,467,606	4,181,273	-	750,626	-	-	750,626
1460-00	Fergus Falls ISD-544	2,964,122	2,865,933	4,506,265	1,511,270	-	271,305	-	-	271,305
1462-00	Fertile ISD-599	826,760	818,838	1,287,504	431,792	-	77,516	-	-	77,516
1468-00	Fisher Public School	286,547	378,324	594,860	199,499	-	35,814	-	42,277	78,091
1470-00	Floodwood ISD-698	549,607	554,530	871,918	292,416	-	52,495	-	-	52,495
1474-00	Foley ISD-51	2,320,565	2,513,522	3,952,150	1,325,436	-	237,943	-	-	237,943
1476-00	Forest Lake ISD - 831	11,762,537	12,168,555	19,133,293	6,416,751	-	1,151,941	-	-	1,151,941
1480-00	Fosston ISD-601	1,052,240	1,150,519	1,809,025	606,694	-	108,914	-	-	108,914
1486-01	Frazee-Vergas ISD-23	1,033,450	1,072,781	1,686,794	565,702	-	101,555	-	-	101,555
1494-00	Fridley ISD - 14	5,171,946	5,109,964	8,034,679	2,694,598	-	483,737	-	-	483,737
1498-00	Fulda ISD-505	615,372	637,450	1,002,298	336,142	-	60,344	-	-	60,344
1510-00	GFW ISD-2365	1,249,535	1,238,622	1,947,554	653,153	-	117,255	-	-	117,255
1514-00	Glencoe/Silver Lake ISD-2859	1,728,680	1,855,342	2,917,257	978,363	-	175,637	-	-	175,637
1518-00	Glennville-Emmons ISD-2886	418,077	445,697	700,794	235,026	-	42,192	-	-	42,192
1528-00	Goodhue ISD 253	568,397	652,997	1,026,744	344,340	-	61,816	-	17,616	79,432
1529-00	Goodhue County Education District ISD 60	850,247	1,015,774	1,597,157	535,640	-	96,159	-	52,847	149,006
1532-00	Goodridge ISD-561	432,170	409,419	643,752	215,896	-	38,758	-	-	38,758
1536-00	E Chain-Granada Huntley ISD-2536	375,800	367,959	578,562	194,033	-	34,833	-	-	34,833
1538-00	Cook County-ISD166	826,760	906,941	1,426,033	478,250	-	85,856	-	-	85,856
1540-00	Grand Meadow ISD-495	718,717	818,838	1,287,504	431,792	-	77,516	-	17,616	95,132

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1323-01	Crookston ISD-593	\$ 102,686	\$ -	\$ -	\$ 109,217	\$ 211,903	\$ 271,491	\$ (36,406)	\$ 235,085
1324-00	Crosby Ironston ISD-182	70,547	-	-	98,647	169,194	186,521	(32,882)	153,639
1333-00	Dakota County Intermediate District 917	249,790	-	-	59,893	309,683	660,421	(19,964)	640,457
1344-00	Cokato-Dassel ISD-466	157,033	-	-	84,555	241,588	415,181	(28,185)	386,996
1348-01	Boyd-Dawson ISD-378	45,987	-	-	45,801	91,788	121,584	(15,267)	106,317
1354-00	Deer River ISD-317	81,522	-	-	81,032	162,554	215,535	(27,011)	188,524
1362-01	Delano ISD-879	146,321	-	-	77,509	223,830	386,858	(25,836)	361,022
1366-01	Detroit Lakes ISD-22	209,813	-	-	133,879	343,692	554,726	(44,626)	510,100
1372-00	Dilworth-Glyndon-Felton ISD-2164	88,576	-	-	-	88,576	234,187	22,313	256,500
1374-00	Claremont/Dodge Center/Concord ISD-2125	65,583	-	-	105,694	171,277	173,395	(35,231)	138,164
1382-02	Duluth ISD-709	674,643	-	-	482,668	1,157,311	1,783,689	(160,889)	1,622,800
1386-01	Eagle Valley ISD-2759	17,245	-	-	52,847	70,092	45,594	(17,616)	27,978
1390-01	East Grand Forks ISD-595	113,137	-	-	211,387	324,524	299,124	(70,462)	228,662
1398-00	Eden Prairie ISD - 272	920,775	-	-	1,416,296	2,337,071	2,434,439	(472,099)	1,962,340
1400-00	Eden Valley-Watkins ISD 463	54,870	-	-	21,139	76,009	145,072	(7,046)	138,026
1402-00	Edgerton ISD-581	22,732	-	-	24,662	47,394	60,101	(8,221)	51,880
1404-00	Edina ISD - 273	716,449	-	-	905,443	1,621,892	1,894,220	(301,814)	1,592,406
1414-01	Elk River ISD-728	983,484	-	-	306,512	1,289,996	2,600,235	(102,171)	2,498,064
1420-00	Ellsworth ISD-514	12,019	-	-	38,754	50,773	31,778	(12,918)	18,860
1424-00	Ely ISD-696	47,816	-	-	7,046	54,862	126,420	(2,349)	124,071
1438-00	Esko ISD-99	60,096	-	-	95,124	155,220	158,888	(31,708)	127,180
1442-00	Eveleth-Gilbert ISD-2154	88,054	-	-	17,616	105,670	232,805	(5,872)	226,933
1446-00	Dover-Eyota ISD-533	74,206	-	-	63,416	137,622	196,192	(21,139)	175,053
1450-00	Fairmont/Ceylon ISD-2752	83,089	-	-	183,202	266,291	219,680	(61,067)	158,613
1452-00	Faribault ISD-656	288,200	-	-	274,804	563,004	761,971	(91,601)	670,370
1454-20	Farmington ISD-192	399,769	-	-	324,127	723,896	1,056,950	(108,042)	948,908
1460-00	Fergus Falls ISD-544	144,492	-	-	274,804	419,296	382,022	(91,601)	290,421
1462-00	Fertile ISD-599	41,283	-	-	63,416	104,699	109,149	(21,139)	88,010
1468-00	Fisher Public School	19,074	-	-	-	19,074	50,430	14,092	64,522
1470-00	Floodwood ISD-698	27,958	-	-	35,231	63,189	73,917	(11,744)	62,173
1474-00	Foley ISD-51	126,724	-	-	31,708	158,432	335,046	(10,569)	324,477
1476-00	Forest Lake ISD - 831	613,502	-	-	549,607	1,163,109	1,622,038	(183,202)	1,438,836
1480-00	Fosston ISD-601	58,006	-	-	7,046	65,052	153,361	(2,349)	151,012
1486-01	Frazee-Vergas ISD-23	54,086	-	-	45,801	99,887	142,999	(15,267)	127,732
1494-00	Fridley ISD - 14	257,629	-	-	405,159	662,788	681,146	(135,053)	546,093
1498-00	Fulda ISD-505	32,138	-	-	28,185	60,323	84,970	(9,395)	75,575
1510-00	GFW ISD-2365	62,448	-	-	95,124	157,572	165,105	(31,708)	133,397
1514-00	Glencoe/Silver Lake ISD-2859	93,541	-	-	35,231	128,772	247,312	(11,744)	235,568
1518-00	Glenville-Emmons ISD-2886	22,471	-	-	10,569	33,040	59,410	(3,523)	55,887
1528-00	Goodhue ISD 253	32,922	-	-	-	32,922	87,043	5,872	92,915
1529-00	Goodhue County Education District ISD 60	51,212	-	-	-	51,212	135,400	17,616	153,016
1532-00	Goodridge ISD-561	20,642	-	-	45,801	66,443	54,575	(15,267)	39,308
1536-00	E Chain-Granada Huntley ISD-2536	18,551	-	-	31,708	50,259	49,048	(10,569)	38,479
1538-00	Cook County-ISD166	45,725	-	-	3,523	49,248	120,893	(1,174)	119,719
1540-00	Grand Meadow ISD-495	41,283	-	-	-	41,283	109,149	5,872	115,021

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
1541-00	Grand Rapids ISD-318	\$ 6,196,001	\$ 6,364,133	\$ 10,006,680	\$ 3,355,950	\$ -	\$ 602,463	\$ -	\$ -	\$ 602,463
1542-00	Yellow Medicine Eastschools ISD-2190	1,179,072	1,129,789	1,776,430	595,763	-	106,952	-	-	106,952
1544-00	Greenbush/Middle River ISD-2683	869,037	906,941	1,426,033	478,250	-	85,856	-	-	85,856
1552-00	Grygla ISD-447	352,312	352,411	554,116	185,834	-	33,361	-	-	33,361
1558-00	Kittson Central ISD-2171	507,330	580,442	912,661	306,080	-	54,948	-	14,092	69,040
1560-00	Halstad/Hendrum ISD-2527	563,700	601,172	945,256	317,012	-	56,910	-	-	56,910
1564-00	Hancock ISD-768	375,800	388,689	611,157	204,964	-	36,795	-	-	36,795
1572-00	Harmony/Preston/Fountain ISD-2198	822,062	881,028	1,385,290	464,586	-	83,403	-	-	83,403
1574-00	Hastings ISD-200	6,040,984	5,975,444	9,395,523	3,150,985	-	565,668	-	-	565,668
1576-00	Hawley ISD-150	981,777	1,052,051	1,654,199	554,770	-	99,593	-	-	99,593
1578-00	Hayfield ISD-203	779,785	725,553	1,140,827	382,600	-	68,685	-	-	68,685
1582-00	Buffalo Lake-Hector ISD-2159	746,902	813,655	1,279,356	429,059	-	77,025	-	-	77,025
1586-00	Hendricks ISD-402	164,412	253,943	399,289	133,910	-	24,040	-	49,324	73,364
1591-00	Intermediate District - 287	14,801,819	15,112,225	23,761,790	7,969,014	-	1,430,604	-	-	1,430,604
1594-00	Henning ISD-545	535,515	528,617	831,174	278,752	-	50,042	-	-	50,042
1598-00	Herman ISD-264	155,017	171,023	268,909	90,184	-	16,190	-	-	16,190
1600-00	Hermantown ISD-700	2,555,439	2,741,553	4,310,695	1,445,682	-	259,530	-	-	259,530
1602-00	Heron Lake-Okabena ISD-330	408,682	383,506	603,008	202,231	-	36,305	-	-	36,305
1604-00	Hiawatha Valley ISD-6013	573,095	710,005	1,116,380	374,402	-	67,213	-	52,847	120,060
1606-00	Hibbing ISD-701	2,677,574	2,803,743	4,408,480	1,478,476	-	265,417	-	-	265,417
1608-00	Hill City ISD-2	474,447	487,157	765,984	256,889	-	46,117	-	-	46,117
1612-00	Hills Beaver Creek ISD-671	460,355	487,157	765,984	256,889	-	46,117	-	-	46,117
1614-20	Hinckley/Finlayson ISD-2165	1,554,872	1,622,128	2,550,563	855,385	-	153,559	-	-	153,559
1622-00	Holdingford ISD-738	1,207,257	1,259,352	1,980,149	664,084	-	119,217	-	-	119,217
1632-10	Hopkins ISD-270	15,623,882	16,247,197	25,546,369	8,567,510	-	1,538,047	-	-	1,538,047
1634-00	Houston ISD-294	1,202,560	1,233,440	1,939,405	650,420	-	116,764	-	-	116,764
1636-00	Howard Lake-Waverly-Winsted ISD - 2687	1,785,050	1,876,072	2,949,852	989,295	-	177,599	-	-	177,599
1648-00	Hutchinson ISD-423	4,246,539	4,218,570	6,633,092	2,224,546	-	399,352	-	-	399,352
1649-00	International Falls ISD-361	1,935,370	1,912,350	3,006,893	1,008,425	-	181,033	-	-	181,033
1651-00	Inver Grove Heights ISD - 199	5,261,199	5,830,334	9,167,357	3,074,465	-	551,931	-	17,616	569,547
1652-00	Isle ISD-473	845,550	855,116	1,344,546	450,922	-	80,950	-	-	80,950
1656-00	Ivanhoe ISD-403	169,110	155,476	244,463	81,986	-	14,718	-	-	14,718
1658-00	Jackson County Central ISD-2895	1,451,527	1,627,311	2,558,711	858,117	-	154,050	-	17,616	171,666
1662-00	Janesville/Waldorf/Pemberton ISD-2835	836,155	938,036	1,474,926	494,647	-	88,800	-	10,569	99,369
1668-00	Jordan ISD-717	2,076,295	2,316,586	3,642,497	1,221,588	-	219,300	-	17,616	236,916
1678-00	Tri-County Schools ISD-2358	483,842	476,792	749,686	251,423	-	45,136	-	-	45,136
1680-00	Kasson-Mantorville ISD-204	2,560,137	2,518,704	3,960,298	1,328,169	-	238,434	-	-	238,434
1682-00	Kelliher ISD-36	643,557	720,370	1,132,678	379,867	-	68,194	-	7,046	75,240
1690-00	Kenyon-Wanamingo ISD-2172	986,475	953,583	1,499,372	502,846	-	90,271	-	-	90,271
1692-00	Kerkhoven-Murdock-Sunburg ISD-775	652,952	710,005	1,116,380	374,402	-	67,213	-	-	67,213
1696-00	Kimball ISD-739	840,852	834,386	1,311,951	439,990	-	78,987	-	-	78,987
1700-00	Littlefork Big Falls ISD-362	582,490	575,260	904,513	303,347	-	54,457	-	-	54,457
1702-00	South Koochiching County ISD-363	864,340	901,758	1,417,885	475,517	-	85,365	-	-	85,365
1704-00	La Crescent ISD-300	1,606,545	1,658,406	2,607,604	874,515	-	156,994	-	-	156,994
1708-00	Lake County ISD-381	1,883,697	1,948,627	3,063,935	1,027,555	-	184,467	-	-	184,467

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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1541-00	Grand Rapids ISD-318	\$ 320,860	\$ -	\$ -	\$ 320,604	\$ 641,464	\$ 848,323	\$ (106,868)	\$ 741,455
1542-00	Yellow Medicine Eastschools ISD-2190	56,961	-	-	116,263	173,224	150,598	(38,754)	111,844
1544-00	Greenbush/Middle River ISD-2683	45,725	-	-	35,231	80,956	120,893	(11,744)	109,149
1552-00	Grygla ISD-447	17,768	-	-	24,662	42,430	46,976	(8,221)	38,755
1558-00	Kittson Central ISD-2171	29,264	-	-	-	29,264	77,372	4,697	82,069
1560-00	Halstad/Hendrum ISD-2527	30,309	-	-	14,092	44,401	80,135	(4,697)	75,438
1564-00	Hancock ISD-768	19,597	-	-	17,616	37,213	51,811	(5,872)	45,939
1572-00	Harmony/Preston/Fountain ISD-2198	44,419	-	-	17,616	62,035	117,439	(5,872)	111,567
1574-00	Hastings ISD-200	301,264	-	-	468,576	769,840	796,512	(156,192)	640,320
1576-00	Hawley ISD-150	53,041	-	-	21,139	74,180	140,236	(7,046)	133,190
1578-00	Hayfield ISD-203	36,580	-	-	91,601	128,181	96,714	(30,534)	66,180
1582-00	Buffalo Lake-Hector ISD-2159	41,022	-	-	7,046	48,068	108,458	(2,349)	106,109
1586-00	Hendricks ISD-402	12,803	-	-	-	12,803	33,850	16,441	50,291
1591-00	Intermediate District - 287	761,913	-	-	827,934	1,589,847	2,014,422	(275,978)	1,738,444
1594-00	Henning ISD-545	26,651	-	-	42,277	68,928	70,463	(14,092)	56,371
1598-00	Herman ISD-264	8,622	-	-	-	8,622	22,797	-	22,797
1600-00	Hermantown ISD-700	138,221	-	-	52,847	191,068	365,442	(17,616)	347,826
1602-00	Heron Lake-Okabena ISD-330	19,335	-	-	45,801	65,136	51,120	(15,267)	35,853
1604-00	Hiawatha Valley ISD-6013	35,796	-	-	-	35,796	94,642	17,616	112,258
1606-00	Hibbing ISD-701	141,356	-	-	102,171	243,527	373,732	(34,057)	339,675
1608-00	Hill City ISD-2	24,561	-	-	24,662	49,223	64,937	(8,221)	56,716
1612-00	Hills Beaver Creek ISD-671	24,561	-	-	14,092	38,653	64,937	(4,697)	60,240
1614-20	Hinckley/Finlayson ISD-2165	81,783	-	-	63,416	145,199	216,226	(21,139)	195,087
1622-00	Holdingford ISD-738	63,493	-	-	49,324	112,817	167,869	(16,441)	151,428
1632-10	Hopkins ISD-270	819,135	-	-	672,917	1,492,052	2,165,711	(224,306)	1,941,405
1634-00	Houston ISD-294	62,186	-	-	63,416	125,602	164,414	(21,139)	143,275
1636-00	Howard Lake-Waverly-Winsted ISD - 2687	94,586	-	-	63,416	158,002	250,076	(21,139)	228,937
1648-00	Hutchinson ISD-423	212,688	-	-	317,081	529,769	562,325	(105,694)	456,631
1649-00	International Falls ISD-361	96,415	-	-	151,494	247,909	254,911	(50,498)	204,413
1651-00	Inver Grove Heights ISD - 199	293,948	-	-	-	293,948	777,169	5,872	783,041
1652-00	Isle ISD-473	43,112	-	-	52,847	95,959	113,985	(17,616)	96,369
1656-00	Ivanhoe ISD-403	7,839	-	-	21,139	28,978	20,725	(7,046)	13,679
1658-00	Jackson County Central ISD-2895	82,044	-	-	-	82,044	216,917	5,872	222,789
1662-00	Janesville/Waldorf/Pemberton ISD-2835	47,293	-	-	-	47,293	125,038	3,523	128,561
1668-00	Jordan ISD-717	116,795	-	-	-	116,795	308,795	5,872	314,667
1678-00	Tri-County Schools ISD-2358	24,038	-	-	38,754	62,792	63,555	(12,918)	50,637
1680-00	Kasson-Mantorville ISD-204	126,985	-	-	207,864	334,849	335,737	(69,288)	266,449
1682-00	Kelliher ISD-36	36,319	-	-	-	36,319	96,024	2,349	98,373
1690-00	Kenyon-Wanamingo ISD-2172	48,077	-	-	91,601	139,678	127,110	(30,534)	96,576
1692-00	Kerkhoven-Murdock-Sunburg ISD-775	35,796	-	-	7,046	42,842	94,642	(2,349)	92,293
1696-00	Kimball ISD-739	42,067	-	-	63,416	105,483	111,222	(21,139)	90,083
1700-00	Littlefork Big Falls ISD-362	29,003	-	-	45,801	74,804	76,681	(15,267)	61,414
1702-00	South Koochiching County ISD-363	45,464	-	-	35,231	80,695	120,202	(11,744)	108,458
1704-00	La Crescent ISD-300	83,612	-	-	77,509	161,121	221,061	(25,836)	195,225
1708-00	Lake County ISD-381	98,244	-	-	88,078	186,322	259,747	(29,359)	230,388



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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
1710-00	Lake Benton ISD-404	\$ 164,412	\$ 165,841	\$ 260,760	\$ 87,451	\$ -	\$ 15,699	\$ -	\$ -	\$ 15,699
1714-00	Lake City ISD-813	1,038,147	1,020,956	1,605,306	538,373	-	96,649	-	-	96,649
1716-00	Lake Crystal/Wellcome Memorial ISD-2071	1,113,307	1,186,797	1,866,066	625,824	-	112,349	-	-	112,349
1725-00	Lake Park-Audubon ISD-2889	925,407	1,067,599	1,678,645	562,969	-	101,065	-	31,708	132,773
1727-00	Lake of The Woods ISD-390	1,019,357	1,114,242	1,751,984	587,564	-	105,480	-	-	105,480
1730-00	Lakeville ISD-194	14,660,894	14,511,053	22,816,534	7,652,002	-	1,373,694	-	-	1,373,694
1734-00	Red Rock Central ISD-2884	535,515	559,712	880,066	295,149	-	52,985	-	-	52,985
1736-00	Lancaster ISD-356	333,522	321,316	505,223	169,437	-	30,418	-	-	30,418
1740-01	Lanesboro ISD-229	638,860	699,640	1,100,083	368,936	-	66,232	-	-	66,232
1742-00	Laporte ISD-306	488,540	544,164	855,620	286,950	-	51,514	-	3,523	55,037
1743-00	Learning For Leadership Cs	413,380	388,689	611,157	204,964	-	36,795	-	-	36,795
1746-00	Leroy-Ostrander ISD-499	441,565	424,967	668,198	224,094	-	40,230	-	-	40,230
1748-00	Henderson-Le Sueur ISD-2397	1,202,560	1,259,352	1,980,149	664,084	-	119,217	-	-	119,217
1754-00	Lester Prairie ISD-424	248,967	264,308	415,587	139,376	-	25,021	-	-	25,021
1756-00	Lewiston ISD-857	1,155,585	1,197,162	1,882,364	631,290	-	113,330	-	-	113,330
1762-00	Chisago Lakes ISD-2144	4,570,667	4,964,853	7,806,514	2,618,078	-	470,000	-	-	470,000
1764-00	Litchfield ISD-465	2,503,767	2,534,252	3,984,745	1,336,368	-	239,906	-	-	239,906
1768-00	Little Falls ISD-482	3,711,024	3,902,437	6,136,018	2,057,842	-	369,426	-	-	369,426
1770-01	Long Prairie/Grey Eagle ISD-2753	1,648,822	1,663,589	2,615,753	877,247	-	157,484	-	-	157,484
1776-00	Lyle ISD-497	305,337	321,316	505,223	169,437	-	30,418	-	-	30,418
1778-00	Lynd ISD-415	258,362	295,404	464,479	155,773	-	27,964	-	7,046	35,010
1780-00	Canton-Mabel ISD-238	267,757	233,213	366,694	122,979	-	22,077	-	-	22,077
1782-00	Madelia ISD-837	864,340	875,846	1,377,141	461,853	-	82,912	-	-	82,912
1785-00	Lac Qui Parle ISD-2853	1,475,015	1,497,748	2,354,992	789,796	-	141,785	-	-	141,785
1788-00	Mahnomen ISD-432	723,415	741,100	1,165,273	390,799	-	70,157	-	-	70,157
1792-00	Mahtomedi ISD-832	3,485,544	3,664,041	5,761,175	1,932,131	-	346,858	-	-	346,858
1796-00	Mankato ISD-77	10,968,660	10,997,305	17,291,673	5,799,125	-	1,041,064	-	-	1,041,064
1798-00	Maple Lake ISD-881	1,310,602	1,295,630	2,037,191	683,215	-	122,651	-	-	122,651
1800-00	Maple River Schools ISD-2135	1,413,947	1,445,923	2,273,505	762,467	-	136,879	-	-	136,879
1804-00	Marshall ISD-413	3,119,139	3,290,900	5,174,464	1,735,365	-	311,534	-	-	311,534
1814-00	Mazeppa-Zumbrota ISD-2805	1,127,400	1,191,979	1,874,215	628,557	-	112,839	-	-	112,839
1818-00	Mc Gregor ISD-4	826,760	870,663	1,368,992	459,120	-	82,422	-	-	82,422
1820-00	Win-E-Mac ISD-2609	587,187	585,625	920,810	308,813	-	55,438	-	-	55,438
1826-00	Medford ISD-763	535,515	575,260	904,513	303,347	-	54,457	-	-	54,457
1828-00	Melrose ISD-740	1,785,050	1,943,445	3,055,786	1,024,822	-	183,977	-	-	183,977
1832-01	Menahga ISD-821	1,056,937	1,191,979	1,874,215	628,557	-	112,839	-	17,616	130,455
1839-00	Mid State Education ISD-6979	460,355	456,062	717,091	240,492	-	43,173	-	-	43,173
1840-00	Milaca ISD-912	2,109,177	2,202,571	3,463,224	1,161,465	-	208,507	-	-	208,507
1844-00	Milroy ISD-635	84,555	82,920	130,380	43,726	-	7,850	-	-	7,850
1845-00	Cedar-Riverside Community ISD-4004	385,195	404,236	635,603	213,163	-	38,267	-	-	38,267
1846-00	Minneapolis Special ISD-1	92,427,990	184,165,995	289,574,406	97,114,842	-	17,434,139	-	55,876,751	73,310,890
1847-00	Cyber Village Academy ISD-4025	140,925	165,841	260,760	87,451	-	15,699	-	7,046	22,745
1850-00	Minneota ISD-414	530,817	544,164	855,620	286,950	-	51,514	-	-	51,514
1851-00	Minnesota Transitions ISD-4017	1,930,672	1,964,175	3,088,381	1,035,753	-	185,939	-	-	185,939
1852-00	Athlos Leadership Academy	479,145	896,576	1,409,736	472,784	-	84,875	-	250,142	335,017

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer		Differences Between Expected and Actual Economic 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
Unit No.	Employer Name								
1710-00	Lake Benton ISD-404	\$ 8,361	\$ -	\$ -	\$ 10,569	\$ 18,930	\$ 22,106	\$ (3,523)	\$ 18,583
1714-00	Lake City ISD-813	51,474	-	-	84,555	136,029	136,091	(28,185)	107,906
1716-00	Lake Crystal/Wellcome Memorial ISD-2071	59,835	-	-	28,185	88,020	158,197	(9,395)	148,802
1725-00	Lake Park-Audubon ISD-2889	53,825	-	-	-	53,825	142,308	10,569	152,877
1727-00	Lake of The Woods ISD-390	56,177	-	-	7,046	63,223	148,526	(2,349)	146,177
1730-00	Lakeville ISD-194	731,604	-	-	1,130,923	1,862,527	1,934,288	(376,974)	1,557,314
1734-00	Red Rock Central ISD-2884	28,219	-	-	21,139	49,358	74,608	(7,046)	67,562
1736-00	Lancaster ISD-356	16,200	-	-	31,708	47,908	42,831	(10,569)	32,262
1740-01	Lanesboro ISD-229	35,274	-	-	3,523	38,797	93,260	(1,174)	92,086
1742-00	Laporte ISD-306	27,435	-	-	-	27,435	72,536	1,174	73,710
1743-00	Learning For Leadership Cs	19,597	-	-	45,801	65,398	51,811	(15,267)	36,544
1746-00	Leroy-Ostrander ISD-499	21,426	-	-	42,277	63,703	56,647	(14,092)	42,555
1748-00	Henderson-Le Sueur ISD-2397	63,493	-	-	45,801	109,294	167,869	(15,267)	152,602
1754-00	Lester Prairie ISD-424	13,326	-	-	7,046	20,372	35,232	(2,349)	32,883
1756-00	Lewiston ISD-857	60,357	-	-	52,847	113,204	159,579	(17,616)	141,963
1762-00	Chisago Lakes ISD-2144	250,313	-	-	52,847	303,160	661,803	(17,616)	644,187
1764-00	Litchfield ISD-465	127,769	-	-	155,017	282,786	337,810	(51,672)	286,138
1768-00	Little Falls ISD-482	196,749	-	-	130,356	327,105	520,185	(43,452)	476,733
1770-01	Long Prairie/Grey Eagle ISD-2753	83,873	-	-	105,694	189,567	221,752	(35,231)	186,521
1776-00	Lyle ISD-497	16,200	-	-	10,569	26,769	42,831	(3,523)	39,308
1778-00	Lynd ISD-415	14,893	-	-	-	14,893	39,377	2,349	41,726
1780-00	Canton-Mabel ISD-238	11,758	-	-	42,277	54,035	31,087	(14,092)	16,995
1782-00	Madelia ISD-837	44,158	-	-	52,847	97,005	116,748	(17,616)	99,132
1785-00	Lac Qui Parle ISD-2853	75,512	-	-	88,078	163,590	199,646	(29,359)	170,287
1788-00	Mahnomen ISD-432	37,364	-	-	38,754	76,118	98,787	(12,918)	85,869
1792-00	Mahtomedi ISD-832	184,730	-	-	123,309	308,039	488,408	(41,103)	447,305
1796-00	Mankato ISD-77	554,451	-	-	750,425	1,304,876	1,465,914	(250,142)	1,215,772
1798-00	Maple Lake ISD-881	65,322	-	-	102,171	167,493	172,704	(34,057)	138,647
1800-00	Maple River Schools ISD-2135	72,899	-	-	77,509	150,408	192,738	(25,836)	166,902
1804-00	Marshall ISD-413	165,917	-	-	102,171	268,088	438,669	(34,057)	404,612
1814-00	Mazeppa-Zumbrota ISD-2805	60,096	-	-	35,231	95,327	158,888	(11,744)	147,144
1818-00	Mc Gregor ISD-4	43,896	-	-	28,185	72,081	116,057	(9,395)	106,662
1820-00	Win-E-Mac ISD-2609	29,525	-	-	42,277	71,802	78,062	(14,092)	63,970
1826-00	Medford ISD-763	29,003	-	-	10,569	39,572	76,681	(3,523)	73,158
1828-00	Melrose ISD-740	97,983	-	-	17,616	115,599	259,056	(5,872)	253,184
1832-01	Menahga ISD-821	60,096	-	-	-	60,096	158,888	5,872	164,760
1839-00	Mid State Education ISD-6979	22,993	-	-	35,231	58,224	60,792	(11,744)	49,048
1840-00	Milaca ISD-912	111,047	-	-	84,555	195,602	293,597	(28,185)	265,412
1844-00	Milroy ISD-635	4,181	-	-	7,046	11,227	11,053	(2,349)	8,704
1845-00	Cedar-Riverside Community ISD-4004	20,380	-	-	14,092	34,472	53,884	(4,697)	49,187
1846-00	Minneapolis Special ISD-1	9,285,095	-	-	-	9,285,095	24,548,873	18,625,584	43,174,457
1847-00	Cyber Village Academy ISD-4025	8,361	-	-	-	8,361	22,106	2,349	24,455
1850-00	Minneota ISD-414	27,435	-	-	28,185	55,620	72,536	(9,395)	63,141
1851-00	Minnesota Transitions ISD-4017	99,028	-	-	112,740	211,768	261,820	(37,580)	224,240
1852-00	Athlos Leadership Academy	45,203	-	-	-	45,203	119,511	83,381	202,892

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)	(6.90%)	(8.90%)					
1855-30	Minnetonka ISD-276	\$ 16,450,641	\$ 16,863,917	\$ 26,516,072	\$ 8,892,720	\$ -	\$ 1,596,429	\$ -	\$ -	\$ 1,596,429
1856-00	Jennings Experiential High School	51,672	41,460	65,190	21,863	-	3,925	-	-	3,925
1860-00	Montevideo ISD-129	2,052,807	2,062,643	3,243,207	1,087,677	-	195,261	-	-	195,261
1864-00	Monticello ISD-882	5,186,039	5,659,311	8,898,448	2,984,281	-	535,741	-	-	535,741
1868-00	Moorhead ISD-152	8,342,758	8,649,624	13,600,284	4,561,140	-	818,820	-	-	818,820
1870-00	Moose Lake ISD-97	1,122,702	1,171,249	1,841,620	617,626	-	110,877	-	-	110,877
1872-00	Mora ISD-332	2,015,227	2,171,475	3,414,331	1,145,068	-	205,563	-	-	205,563
1876-00	Cedar Mountain ISD-2754	845,550	792,925	1,246,761	418,127	-	75,063	-	-	75,063
1878-00	Morris Area Public Schools	1,728,680	1,756,874	2,762,430	926,439	-	166,315	-	-	166,315
1886-00	Westonka ISD - 277	3,612,377	3,648,493	5,736,728	1,923,932	-	345,386	-	-	345,386
1887-01	Mounds View ISD-621	17,540,461	18,682,981	29,376,287	9,851,953	-	1,768,631	-	-	1,768,631
1888-00	Mountain Lake ISD-173	826,760	875,846	1,377,141	461,853	-	82,912	-	-	82,912
1890-00	Buhl-Mountain Iron ISD-712	1,127,400	1,191,979	1,874,215	628,557	-	112,839	-	-	112,839
1894-00	Nashwauk-Keewatin ISD-319	906,617	906,941	1,426,033	478,250	-	85,856	-	-	85,856
1900-00	Nett Lake ISD-707	380,497	388,689	611,157	204,964	-	36,795	-	-	36,795
1902-00	Nevis ISD-308	826,760	896,576	1,409,736	472,784	-	84,875	-	-	84,875
1908-00	New London-Spicer ISD-345	1,451,527	1,523,661	2,395,736	803,460	-	144,238	-	-	144,238
1910-20	New Prague ISD-721	5,326,964	5,825,151	9,159,208	3,071,732	-	551,440	-	-	551,440
1911-00	Minnesota River Valley Special Education Coop	4,697	-	-	-	-	-	-	-	-
1912-00	Hartland-N Richland-Ellendale ISD-2168	1,127,400	1,145,337	1,800,876	603,962	-	108,424	-	-	108,424
1913-00	New Ulm ISD-88	2,452,094	2,565,347	4,033,637	1,352,765	-	242,849	-	-	242,849
1914-00	New York Mills ISD-553	1,000,567	1,026,139	1,613,455	541,106	-	97,140	-	-	97,140
1918-00	Marshall County Central ISD-441	634,162	684,093	1,075,637	360,737	-	64,760	-	-	64,760
1922-00	Nicollet ISD-507	657,650	642,632	1,010,446	338,874	-	60,835	-	-	60,835
1928-10	North Branch ISD-138	4,378,069	4,804,195	7,553,902	2,533,359	-	454,791	-	-	454,791
1930-01	North St Paul-Maplewood ISD-622	21,575,613	21,331,248	33,540,304	11,248,444	-	2,019,330	-	-	2,019,330
1931-01	East Metro Integration District 6067	342,917	336,864	529,670	177,636	-	31,889	-	-	31,889
1932-00	Northfield ISD-659	5,557,141	6,156,833	9,680,729	3,246,635	-	582,839	-	17,616	600,455
1934-00	Norwood ISD-108	925,407	912,123	1,434,182	480,983	-	86,346	-	-	86,346
1940-00	Ogilvie ISD-333	948,895	963,949	1,515,670	508,312	-	91,253	-	-	91,253
1968-00	Onamia ISD-480	1,963,555	2,026,365	3,186,166	1,068,547	-	191,827	-	-	191,827
1976-00	Orono ISD - 278	3,880,134	4,104,555	6,453,820	2,164,424	-	388,559	-	-	388,559
1980-00	Ortonville ISD-2903	901,920	912,123	1,434,182	480,983	-	86,346	-	-	86,346
1982-00	Osakis ISD-213	1,310,602	1,352,637	2,126,827	713,276	-	128,048	-	-	128,048
1986-00	Osseo ISD-279	37,345,117	38,423,196	60,414,921	20,261,409	-	3,637,345	-	-	3,637,345
1989-00	Owatonna ISD -761	5,890,664	6,659,537	10,471,159	3,511,723	-	630,427	-	109,217	739,644
1992-00	Park Rapids ISD-309	2,137,362	2,109,285	3,316,546	1,112,273	-	199,676	-	-	199,676
1994-00	Parkers Prairie ISD-547	779,785	772,195	1,214,166	407,196	-	73,100	-	-	73,100
1996-00	Paynesville ISD-741	1,108,610	1,129,789	1,776,430	595,763	-	106,952	-	-	106,952
1998-00	Pelican Rapid ISD-548	1,183,770	1,124,607	1,768,281	593,030	-	106,461	-	-	106,461
2006-01	Pequot Lakes ISD-186	2,259,497	2,290,673	3,601,753	1,207,923	-	216,847	-	-	216,847
2008-00	Perham ISD-549	1,554,872	1,673,954	2,632,050	882,713	-	158,465	-	-	158,465
2014-00	Pierz ISD-484	1,517,292	1,544,391	2,428,331	814,392	-	146,200	-	-	146,200
2016-00	Pillager ISD-116	248,967	290,221	456,331	153,040	-	27,474	-	10,569	38,043
2023-00	Pine City ISD-578	2,132,665	2,228,483	3,503,968	1,175,129	-	210,960	-	-	210,960



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
1855-30	Minnetonka ISD-276	\$ 850,228	\$ -	\$ -	\$ 873,735	\$ 1,723,963	\$ 2,247,919	\$ (291,245)	\$ 1,956,674
1856-00	Jennings Experiential High School	2,090	-	-	10,569	12,659	5,527	(3,523)	2,004
1860-00	Montevideo ISD-129	103,992	-	-	137,402	241,394	274,945	(45,801)	229,144
1864-00	Monticello ISD-882	285,325	-	-	42,277	327,602	754,372	(14,092)	740,280
1868-00	Moorhead ISD-152	436,088	-	-	376,974	813,062	1,152,974	(125,658)	1,027,316
1870-00	Moose Lake ISD-97	59,051	-	-	45,801	104,852	156,125	(15,267)	140,858
1872-00	Mora ISD-332	109,479	-	-	35,231	144,710	289,452	(11,744)	277,708
1876-00	Cedar Mountain ISD-2754	39,977	-	-	95,124	135,101	105,695	(31,708)	73,987
1878-00	Morris Area Public Schools	88,576	-	-	102,171	190,747	234,187	(34,057)	200,130
1886-00	Westonka ISD - 277	183,946	-	-	229,003	412,949	486,335	(76,334)	410,001
1887-01	Mounds View ISD-621	941,940	-	-	454,483	1,396,423	2,490,395	(151,494)	2,338,901
1888-00	Mountain Lake ISD-173	44,158	-	-	24,662	68,820	116,748	(8,221)	108,527
1890-00	Buhl-Mountain Iron ISD-712	60,096	-	-	35,231	95,327	158,888	(11,744)	147,144
1894-00	Nashwauk-Keewatin ISD-319	45,725	-	-	63,416	109,141	120,893	(21,139)	99,754
1900-00	Nett Lake ISD-707	19,597	-	-	21,139	40,736	51,811	(7,046)	44,765
1902-00	Nevis ISD-308	45,203	-	-	10,569	55,772	119,511	(3,523)	115,988
1908-00	New London-Spicer ISD-345	76,818	-	-	52,847	129,665	203,100	(17,616)	185,484
1910-20	New Prague ISD-721	293,687	-	-	35,231	328,918	776,478	(11,744)	764,734
1911-00	Minnesota River Valley Special Education Coop	-	-	-	3,523	3,523	-	(1,174)	(1,174)
1912-00	Hartland-N Richland-Ellendale ISD-2168	57,744	-	-	66,939	124,683	152,671	(22,313)	130,358
1913-00	New Ulm ISD-88	129,337	-	-	95,124	224,461	341,954	(31,708)	310,246
1914-00	New York Mills ISD-553	51,735	-	-	52,847	104,582	136,782	(17,616)	119,166
1918-00	Marshall County Central ISD-441	34,490	-	-	10,569	45,059	91,188	(3,523)	87,665
1922-00	Nicollet ISD-507	32,400	-	-	56,370	88,770	85,661	(18,790)	66,871
1928-10	North Branch ISD-138	242,213	-	-	17,616	259,829	640,387	(5,872)	634,515
1930-01	North St Paul-Maplewood ISD-622	1,075,457	-	-	1,680,530	2,755,987	2,843,403	(560,177)	2,283,226
1931-01	East Metro Integration District 6067	16,984	-	-	28,185	45,169	44,903	(9,395)	35,508
1932-00	Northfield ISD-659	310,409	-	-	-	310,409	820,691	5,872	826,563
1934-00	Norwood ISD-108	45,987	-	-	73,986	119,973	121,584	(24,662)	96,922
1940-00	Ogilvie ISD-333	48,599	-	-	56,370	104,969	128,492	(18,790)	109,702
1968-00	Onamia ISD-480	102,163	-	-	95,124	197,287	270,109	(31,708)	238,401
1976-00	Orono ISD - 278	206,939	-	-	119,786	326,725	547,127	(39,929)	507,198
1980-00	Ortonville ISD-2903	45,987	-	-	56,370	102,357	121,584	(18,790)	102,794
1982-00	Osakis ISD-213	68,196	-	-	63,416	131,612	180,303	(21,139)	159,164
1986-00	Osseo ISD-279	1,937,182	-	-	1,888,395	3,825,577	5,121,717	(629,465)	4,492,252
1989-00	Owatonna ISD -761	335,754	-	-	-	335,754	887,700	36,406	924,106
1992-00	Park Rapids ISD-309	106,344	-	-	169,110	275,454	281,163	(56,370)	224,793
1994-00	Parkers Prairie ISD-547	38,932	-	-	59,893	98,825	102,932	(19,964)	82,968
1996-00	Paynesville ISD-741	56,961	-	-	63,416	120,377	150,598	(21,139)	129,459
1998-00	Pelican Rapid ISD-548	56,699	-	-	123,309	180,008	149,907	(41,103)	108,804
2006-01	Pequot Lakes ISD-186	115,489	-	-	137,402	252,891	305,341	(45,801)	259,540
2008-00	Perham ISD-549	84,396	-	-	28,185	112,581	223,134	(9,395)	213,739
2014-00	Pierz ISD-484	77,864	-	-	88,078	165,942	205,863	(29,359)	176,504
2016-00	Pillager ISD-116	14,632	-	-	-	14,632	38,686	3,523	42,209
2023-00	Pine City ISD-578	112,353	-	-	84,555	196,908	297,051	(28,185)	268,866

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption (NPL))	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
2026-00	Pine Island ISD-255	\$ 1,305,905	\$ 1,357,820	\$ 2,134,976	\$ 716,009	\$ -	\$ 128,539	\$ -	\$ -	\$ 128,539
2028-00	Backus-Pine River ISD-2174	1,648,822	1,627,311	2,558,711	858,117	-	154,050	-	-	154,050
2034-00	Pipestone-Jasper ISD-2689	1,662,915	1,648,041	2,591,306	869,049	-	156,012	-	-	156,012
2056-00	Princeton ISD-477	3,945,899	4,239,301	6,665,687	2,235,478	-	401,315	-	-	401,315
2057-00	Prinsburg-Common ISD-815	65,765	82,920	130,380	43,726	-	7,850	-	7,046	14,896
2058-20	Prior Lake ISD-719	9,578,200	10,256,205	16,126,400	5,408,326	-	970,907	-	-	970,907
2060-00	Proctor ISD-704	2,282,985	2,394,324	3,764,728	1,262,580	-	226,660	-	-	226,660
2068-00	Randolph ISD-195	662,347	767,013	1,206,017	404,463	-	72,610	-	24,662	97,272
2076-00	Red Lake ISD-38	4,894,794	4,980,401	7,830,960	2,626,277	-	471,471	-	-	471,471
2078-00	Red Lake Falls ISD-630	591,885	601,172	945,256	317,012	-	56,910	-	-	56,910
2080-00	Red Wing ISD - 256	4,368,674	4,384,411	6,893,853	2,311,998	-	415,052	-	-	415,052
2084-01	Redwood Falls ISD-2897	1,202,560	1,243,805	1,955,703	655,886	-	117,745	-	-	117,745
2086-00	Remer ISD-118	822,062	938,036	1,474,926	494,647	-	88,800	-	21,139	109,939
2088-00	Renville County West District 2890	958,290	989,861	1,556,414	521,976	-	93,706	-	-	93,706
2090-00	Richfield ISD - 280	7,201,266	7,535,383	11,848,300	3,973,576	-	713,340	-	-	713,340
2096-01	Robbinsdale ISD-281	22,144,010	22,714,981	35,716,024	11,978,117	-	2,150,322	-	-	2,150,322
2097-00	Rochester ISD-535	24,126,355	26,062,888	40,980,124	13,743,543	-	2,467,253	-	-	2,467,253
2098-00	Luverne ISD-2184	1,545,477	1,653,224	2,599,455	871,782	-	156,503	-	-	156,503
2102-00	Rockford ISD-883	2,029,320	2,363,229	3,715,835	1,246,183	-	223,716	-	84,555	308,271
2118-01	Roseau ISD-682	1,803,840	1,798,334	2,827,620	948,302	-	170,240	-	-	170,240
2120-00	Rosemount ISD - 196	40,201,196	40,610,219	63,853,699	21,414,675	-	3,844,381	-	-	3,844,381
2121-20	Roseville ISD-623	12,763,105	13,137,686	20,657,112	6,927,795	-	1,243,684	-	-	1,243,684
2124-00	Rothsay ISD-850	295,942	342,046	537,818	180,369	-	32,380	-	10,569	42,949
2128-01	Royalton ISD-485	1,136,795	1,352,637	2,126,827	713,276	-	128,048	-	66,939	194,987
2130-01	Rush City ISD-139	1,709,890	1,642,859	2,583,158	866,316	-	155,522	-	-	155,522
2132-00	Rushford Peterson ISD-239	760,995	808,473	1,271,207	426,326	-	76,534	-	-	76,534
2142-00	St Anthony ISD -282	2,452,094	2,477,244	3,895,108	1,306,306	-	234,509	-	-	234,509
2144-00	St Charles ISD-858	962,987	974,314	1,531,967	513,777	-	92,234	-	-	92,234
2146-00	St Clair ISD-75	732,810	829,203	1,303,802	437,257	-	78,497	-	14,092	92,589
2148-00	St Cloud ISD-742	16,027,867	16,122,817	25,350,799	8,501,921	-	1,526,272	-	-	1,526,272
2152-00	St James ISD-840	1,639,427	1,751,691	2,754,282	923,706	-	165,824	-	-	165,824
2153-10	Achieve Language Academy	418,077	544,164	855,620	286,950	-	51,514	-	56,370	107,884
2155-00	City Academy Charter School ISD-4000	187,900	202,118	317,802	106,581	-	19,134	-	-	19,134
2156-00	St Louis County ISD 2142	3,537,217	3,954,262	6,217,505	2,085,171	-	374,332	-	35,231	409,563
2157-00	Community of Peace Academy ISD - 4015	1,179,072	1,212,709	1,906,810	639,489	-	114,802	-	-	114,802
2158-00	Metro Deaf School Inc.	502,632	518,252	814,876	273,286	-	49,061	-	-	49,061
2160-20	St Louis Park ISD-283	8,873,576	9,525,470	14,977,425	5,022,993	-	901,732	-	-	901,732
2161-00	St Michael-Albertville ISD-885	6,642,264	6,846,108	10,764,515	3,610,105	-	648,089	-	-	648,089
2162-01	St Paul ISD-625	88,759,244	91,098,319	143,238,938	48,038,178	-	8,623,855	-	-	8,623,855
2166-00	St Peter ISD-508	2,428,607	2,497,974	3,927,703	1,317,238	-	236,472	-	-	236,472
2167-00	St Paul City School ISD 4029	803,272	912,123	1,434,182	480,983	-	86,346	-	17,616	103,962
2170-00	East Central ISD 2580	1,254,232	1,191,979	1,874,215	628,557	-	112,839	-	-	112,839
2172-11	Sartell ISD-748	4,429,742	4,622,807	7,268,696	2,437,709	-	437,620	-	-	437,620
2174-00	Sauk Centre ISD-743	1,329,392	1,399,280	2,200,166	737,872	-	132,463	-	-	132,463
2175-00	Sauk Centre West Education ISD-6026	305,337	326,499	513,372	172,170	-	30,908	-	-	30,908

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
2026-00	Pine Island ISD-255	\$ 68,457	\$ -	\$ -	\$ 56,370	\$ 124,827	\$ 180,994	\$ (18,790)	\$ 162,204
2028-00	Backus-Pine River ISD-2174	82,044	-	-	130,356	212,400	216,917	(43,452)	173,465
2034-00	Pipestone-Jasper ISD-2689	83,089	-	-	126,832	209,921	219,680	(42,277)	177,403
2056-00	Princeton ISD-477	213,733	-	-	77,509	291,242	565,088	(25,836)	539,252
2057-00	Prinsburg-Common ISD-815	4,181	-	-	-	4,181	11,053	2,349	13,402
2058-20	Prior Lake ISD-719	517,087	-	-	211,387	728,474	1,367,127	(70,462)	1,296,665
2060-00	Proctor ISD-704	120,715	-	-	84,555	205,270	319,157	(28,185)	290,972
2068-00	Randolph ISD-195	38,670	-	-	-	38,670	102,241	8,221	110,462
2076-00	Red Lake ISD-38	251,097	-	-	285,373	536,470	663,875	(95,124)	568,751
2078-00	Red Lake Falls ISD-630	30,309	-	-	35,231	65,540	80,135	(11,744)	68,391
2080-00	Red Wing ISD - 256	221,049	-	-	295,942	516,991	584,431	(98,647)	485,784
2084-01	Redwood Falls ISD-2897	62,709	-	-	56,370	119,079	165,796	(18,790)	147,006
2086-00	Remer ISD-118	47,293	-	-	-	47,293	125,038	7,046	132,084
2088-00	Renville County West District 2890	49,906	-	-	45,801	95,707	131,946	(15,267)	116,679
2090-00	Richfield ISD - 280	379,911	-	-	278,327	658,238	1,004,448	(92,776)	911,672
2096-01	Robbinsdale ISD-281	1,145,221	-	-	1,166,154	2,311,375	3,027,851	(388,718)	2,639,133
2097-00	Rochester ISD-535	1,314,012	-	-	376,974	1,690,986	3,474,119	(125,658)	3,348,461
2098-00	Luverne ISD-2184	83,351	-	-	35,231	118,582	220,371	(11,744)	208,627
2102-00	Rockford ISD-883	119,147	-	-	-	119,147	315,013	28,185	343,198
2118-01	Roseau ISD-682	90,667	-	-	130,356	221,023	239,713	(43,452)	196,261
2120-00	Rosemount ISD - 196	2,047,445	-	-	2,543,696	4,591,141	5,413,242	(847,899)	4,565,343
2121-20	Roseville ISD-623	662,363	-	-	641,209	1,303,572	1,751,221	(213,736)	1,537,485
2124-00	Rothsay ISD-850	17,245	-	-	-	17,245	45,594	3,523	49,117
2128-01	Royalton ISD-485	68,196	-	-	-	68,196	180,303	22,313	202,616
2130-01	Rush City ISD-139	82,828	-	-	165,587	248,415	218,989	(55,196)	163,793
2132-00	Rushford Peterson ISD-239	40,761	-	-	21,139	61,900	107,767	(7,046)	100,721
2142-00	St Anthony ISD -282	124,895	-	-	155,017	279,912	330,211	(51,672)	278,539
2144-00	St Charles ISD-858	49,122	-	-	59,893	109,015	129,874	(19,964)	109,910
2146-00	St Clair ISD-75	41,806	-	-	-	41,806	110,531	4,697	115,228
2148-00	St Cloud ISD-742	812,864	-	-	1,060,460	1,873,324	2,149,132	(353,487)	1,795,645
2152-00	St James ISD-840	88,315	-	-	38,754	127,069	233,496	(12,918)	220,578
2153-10	Achieve Language Academy	27,435	-	-	-	27,435	72,536	18,790	91,326
2155-00	City Academy Charter School ISD-4000	10,190	-	-	3,523	13,713	26,942	(1,174)	25,768
2156-00	St Louis County ISD 2142	199,362	-	-	-	199,362	527,093	11,744	538,837
2157-00	Community of Peace Academy ISD - 4015	61,141	-	-	59,893	121,034	161,651	(19,964)	141,687
2158-00	Metro Deaf School Inc.	26,129	-	-	24,662	50,791	69,082	(8,221)	60,861
2160-20	St Louis Park ISD-283	480,246	-	-	179,679	659,925	1,269,722	(59,893)	1,209,829
2161-00	St Michael-Albertville ISD-885	345,160	-	-	327,651	672,811	912,569	(109,217)	803,352
2162-01	St Paul ISD-625	4,592,903	-	-	4,639,955	9,232,858	12,143,181	(1,546,652)	10,596,529
2166-00	St Peter ISD-508	125,940	-	-	123,309	249,249	332,974	(41,103)	291,871
2167-00	St Paul City School ISD 4029	45,987	-	-	-	45,987	121,584	5,872	127,456
2170-00	East Central ISD 2580	60,096	-	-	130,356	190,452	158,888	(43,452)	115,436
2172-11	Sartell ISD-748	233,068	-	-	179,679	412,747	616,209	(59,893)	556,316
2174-00	Sauk Centre ISD-743	70,547	-	-	45,801	116,348	186,521	(15,267)	171,254
2175-00	Sauk Centre West Education ISD-6026	16,461	-	-	7,046	23,507	43,521	(2,349)	41,172

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
2178-01	Sauk Rapids ISD-47	\$ 5,190,736	\$ 5,560,843	\$ 8,743,622	\$ 2,932,357	\$ -	\$ 526,419	\$ -	\$ -	\$ 526,419
2184-00	Sebeka ISD-820	793,877	808,473	1,271,207	426,326	-	76,534	-	-	76,534
2185-00	Seven Hills Preparatory Academy	328,825	492,339	774,132	259,622	-	46,607	-	88,078	134,685
2188-00	Shakopee ISD - 720	9,235,283	9,530,652	14,985,573	5,025,726	-	902,223	-	-	902,223
2202-00	Murray County Central ISD-2169	944,197	896,576	1,409,736	472,784	-	84,875	-	-	84,875
2204-00	Sleepy Eye ISD-84	497,935	533,799	839,322	281,484	-	50,532	-	-	50,532
2205-00	Southland ISD-500	850,247	855,116	1,344,546	450,922	-	80,950	-	-	80,950
2206-00	South St Paul Special ISD -6	5,200,131	5,654,128	8,890,299	2,981,548	-	535,250	-	-	535,250
2207-00	Southside Family Charter ISD 4162	178,505	139,928	220,017	73,787	-	13,246	-	-	13,246
2213-01	South Washington County ISD-833	25,112,830	25,928,143	40,768,256	13,672,489	-	2,454,497	-	-	2,454,497
2214-01	Northeast Metro Intermediate ISD-916	8,648,096	8,540,791	13,429,160	4,503,750	-	808,517	-	-	808,517
2216-00	Spring Grove ISD-297	366,405	367,959	578,562	194,033	-	34,833	-	-	34,833
2217-00	Spring Lake Park ISD - 16	6,844,256	7,214,066	11,343,077	3,804,138	-	682,922	-	-	682,922
2219-00	Spectrum High School	676,440	767,013	1,206,017	404,463	-	72,610	-	14,092	86,702
2220-00	Springfield ISD-85	507,330	533,799	839,322	281,484	-	50,532	-	-	50,532
2224-01	Staples/Motley ISD-2170	2,400,422	2,446,149	3,846,216	1,289,909	-	231,566	-	-	231,566
2232-00	Stephen/Argyle ISD-2856	577,792	611,537	961,554	322,477	-	57,891	-	-	57,891
2238-00	Stewartville ISD-534	1,728,680	1,855,342	2,917,257	978,363	-	175,637	-	-	175,637
2240-00	Stillwater ISD-834	10,513,003	11,308,256	17,780,599	5,963,096	-	1,070,500	-	-	1,070,500
2242-00	New Heights Charter ISD-4003	84,555	108,833	171,124	57,390	-	10,303	-	10,569	20,872
2258-00	Swanville ISD-486	281,850	264,308	415,587	139,376	-	25,021	-	-	25,021
2270-00	Thief River Falls ISD-564	3,311,737	3,560,391	5,598,199	1,877,473	-	337,046	-	-	337,046
2280-01	Tracy Area School District ISD-2904	1,009,962	1,005,409	1,580,860	530,174	-	95,177	-	-	95,177
2286-00	Truman ISD-458	324,127	331,681	521,521	174,903	-	31,399	-	-	31,399
2288-01	Twin Valley/Gary ISD-2215	573,095	575,260	904,513	303,347	-	54,457	-	-	54,457
2292-00	Hitterdal-Ulen ISD-914	497,935	497,522	782,281	262,354	-	47,098	-	-	47,098
2294-00	Underwood ISD-550	732,810	715,188	1,124,529	377,134	-	67,703	-	-	67,703
2296-00	Upsala ISD-487	455,657	461,244	725,240	243,224	-	43,664	-	-	43,664
2302-00	Verndale ISD-818	742,205	813,655	1,279,356	429,059	-	77,025	-	-	77,025
2316-00	Virginia ISD-706	2,870,172	2,855,568	4,489,968	1,505,805	-	270,323	-	-	270,323
2318-00	Wabasha-Kellogg ISD-811	770,390	782,560	1,230,463	412,662	-	74,081	-	-	74,081
2320-00	Wabasso ISD-640	507,330	419,784	660,050	221,361	-	39,739	-	-	39,739
2322-00	Waconia ISD 110	4,876,004	5,115,146	8,042,828	2,697,331	-	484,227	-	-	484,227
2324-00	Wadena ISD-2155	2,160,850	2,233,666	3,512,116	1,177,862	-	211,451	-	-	211,451
2332-00	Akeley-Hackensack-Walker ISD 113	1,606,545	1,839,794	2,892,811	970,165	-	174,165	-	45,801	219,966
2346-00	Warren Alvarado Oslo ISD-2176	709,322	761,830	1,197,868	401,730	-	72,119	-	-	72,119
2354-00	Warroad ISD-690	1,836,722	1,881,254	2,958,001	992,027	-	178,090	-	-	178,090
2356-00	Waseca ISD-829	3,058,072	3,254,622	5,117,423	1,716,235	-	308,100	-	-	308,100
2360-00	Watertown Mayer ISD-111	2,339,355	2,389,141	3,756,579	1,259,848	-	226,169	-	-	226,169
2362-00	Waterville-Elysian-Morristown ISD-2143	1,202,560	1,316,360	2,069,786	694,146	-	124,614	-	-	124,614
2368-00	Waubun ISD-435	770,390	767,013	1,206,017	404,463	-	72,610	-	-	72,610
2370-20	Wayzata ISD-284	18,836,971	19,123,495	30,068,932	10,084,246	-	1,810,332	-	-	1,810,332
2372-00	Martin County West ISD 2448	1,150,887	1,191,979	1,874,215	628,557	-	112,839	-	-	112,839
2374-00	United South Central Schools	1,188,467	1,274,900	2,004,595	672,283	-	120,689	-	-	120,689
2378-00	West St Paul ISD-197	8,817,206	9,064,226	14,252,185	4,779,769	-	858,068	-	-	858,068

Public Employees Retirement Association of Minnesota  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
2178-01	Sauk Rapids ISD-47	\$ 280,361	\$ -	\$ -	\$ 112,740	\$ 393,101	\$ 741,247	\$ (37,580)	\$ 703,667
2184-00	Sebekia ISD-820	40,761	-	-	45,801	86,562	107,767	(15,267)	92,500
2185-00	Seven Hills Preparatory Academy	24,822	-	-	-	24,822	65,628	29,359	94,987
2188-00	Shakopee ISD - 720	480,507	-	-	447,437	927,944	1,270,412	(149,146)	1,121,266
2202-00	Murray County Central ISD-2169	45,203	-	-	98,647	143,850	119,511	(32,882)	86,629
2204-00	Sleepy Eye ISD-84	26,913	-	-	10,569	37,482	71,154	(3,523)	67,631
2205-00	Southland ISD-500	43,112	-	-	56,370	99,482	113,985	(18,790)	95,195
2206-00	South St Paul Special ISD -6	285,064	-	-	56,370	341,434	753,681	(18,790)	734,891
2207-00	Southside Family Charter ISD 4162	7,055	-	-	38,754	45,809	18,652	(12,918)	5,734
2213-01	South Washington County ISD-833	1,307,219	-	-	1,208,432	2,515,651	3,456,157	(402,811)	3,053,346
2214-01	Northeast Metro Intermediate ISD-916	430,601	-	-	679,963	1,110,564	1,138,466	(226,654)	911,812
2216-00	Spring Grove ISD-297	18,551	-	-	24,662	43,213	49,048	(8,221)	40,827
2217-00	Spring Lake Park ISD - 16	363,712	-	-	229,003	592,715	961,617	(76,334)	885,283
2219-00	Spectrum High School	38,670	-	-	-	38,670	102,241	4,697	106,938
2220-00	Springfield ISD-85	26,913	-	-	17,616	44,529	71,154	(5,872)	65,282
2224-01	Staples/Motley ISD-2170	123,327	-	-	137,402	260,729	326,066	(45,801)	280,265
2232-00	Stephen/Argyle ISD-2856	30,832	-	-	17,616	48,448	81,516	(5,872)	75,644
2238-00	Stewartville ISD-534	93,541	-	-	35,231	128,772	247,312	(11,744)	235,568
2240-00	Stillwater ISD-834	570,128	-	-	197,295	767,423	1,507,363	(65,765)	1,441,598
2242-00	New Heights Charter ISD-4003	5,487	-	-	-	5,487	14,507	3,523	18,030
2258-00	Swanville ISD-486	13,326	-	-	31,708	45,034	35,232	(10,569)	24,663
2270-00	Thief River Falls ISD-564	179,504	-	-	63,416	242,920	474,591	(21,139)	453,452
2280-01	Tracy Area School District ISD-2904	50,690	-	-	73,986	124,676	134,018	(24,662)	109,356
2286-00	Truman ISD-458	16,722	-	-	17,616	34,338	44,212	(5,872)	38,340
2288-01	Twin Valley/Gary ISD-2215	29,003	-	-	38,754	67,757	76,681	(12,918)	63,763
2292-00	Hitterdal-Ulen ISD-914	25,084	-	-	35,231	60,315	66,318	(11,744)	54,574
2294-00	Underwood ISD-550	36,058	-	-	63,416	99,474	95,333	(21,139)	74,194
2296-00	Upsala ISD-487	23,255	-	-	28,185	51,440	61,483	(9,395)	52,088
2302-00	Verndale ISD-818	41,022	-	-	3,523	44,545	108,458	(1,174)	107,284
2316-00	Virginia ISD-706	143,969	-	-	211,387	355,356	380,640	(70,462)	310,178
2318-00	Wabasha-Kellogg ISD-811	39,454	-	-	45,801	85,255	104,313	(15,267)	89,046
2320-00	Wabasso ISD-640	21,164	-	-	95,124	116,288	55,956	(31,708)	24,248
2322-00	Waconia ISD 110	257,890	-	-	179,679	437,569	681,836	(59,893)	621,943
2324-00	Wadena ISD-2155	112,615	-	-	102,171	214,786	297,742	(34,057)	263,685
2332-00	Akeley-Hackensack-Walker ISD 113	92,757	-	-	-	92,757	245,240	15,267	260,507
2346-00	Warren Alvarado Oslo ISD-2176	38,409	-	-	14,092	52,501	101,550	(4,697)	96,853
2354-00	Warroad ISD-690	94,847	-	-	98,647	193,494	250,767	(32,882)	217,885
2356-00	Waseca ISD-829	164,088	-	-	81,032	245,120	433,833	(27,011)	406,822
2360-00	Watertown Mayer ISD-111	120,453	-	-	130,356	250,809	318,467	(43,452)	275,015
2362-00	Waterville-Elysian-Morristown ISD-2143	66,367	-	-	7,046	73,413	175,468	(2,349)	173,119
2368-00	Waubun ISD-435	38,670	-	-	56,370	95,040	102,241	(18,790)	83,451
2370-20	Wayzata ISD-284	964,149	-	-	1,127,400	2,091,549	2,549,115	(375,800)	2,173,315
2372-00	Martin County West ISD 2448	60,096	-	-	52,847	112,943	158,888	(17,616)	141,272
2374-00	United South Central Schools	64,277	-	-	24,662	88,939	169,941	(8,221)	161,720
2378-00	West St Paul ISD-197	456,991	-	-	450,960	907,951	1,208,239	(150,320)	1,057,919



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
2382-00	Wheaton ISD-803	\$ 577,792	\$ 580,442	\$ 912,661	\$ 306,080	\$ -	\$ 54,948	\$ -	\$ -	\$ 54,948
2384-30	White Bear Lake ISD-624	13,533,495	13,583,382	21,357,905	7,162,821	-	1,285,876	-	-	1,285,876
2394-00	Willmar ISD-347	6,900,626	7,514,653	11,815,705	3,962,644	-	711,377	-	-	711,377
2398-00	Willow River ISD-577	723,415	777,378	1,222,314	409,929	-	73,591	-	-	73,591
2401-00	Bluffview Montessori ISD-4001	291,245	253,943	399,289	133,910	-	24,040	-	-	24,040
2402-00	Windom ISD-177	1,531,385	1,497,748	2,354,992	789,796	-	141,785	-	-	141,785
2408-00	Winona ISD-861	6,858,349	6,695,815	10,528,201	3,530,853	-	633,862	-	-	633,862
2416-01	Worthington ISD-518	4,688,104	4,918,211	7,733,175	2,593,482	-	465,584	-	-	465,584
2418-00	Wrenshall ISD-100	573,095	585,625	920,810	308,813	-	55,438	-	-	55,438
2434-00	Kingsland Public Schools ISD 2137	930,105	927,671	1,458,628	489,182	-	87,818	-	-	87,818
2439-00	Zumbro ISD-6012	361,707	450,879	708,942	237,759	-	42,683	-	35,231	77,914
3001-00	City of Fisher	32,882	41,460	65,190	21,863	-	3,925	-	3,523	7,448
3002-00	City of Federal Dam	18,790	10,365	16,298	5,466	-	981	-	-	981
3003-00	City of Pease	9,395	10,365	16,298	5,466	-	981	-	-	981
3004-00	City of St Mary's Point	4,697	5,183	8,149	2,733	-	491	-	-	491
3005-00	City of Arco	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
3006-00	City of Ottertail	70,462	82,920	130,380	43,726	-	7,850	-	3,523	11,373
3008-00	City of Ada	535,515	502,704	790,430	265,087	-	47,589	-	-	47,589
3009-00	City of Lakeland Shores	9,395	10,365	16,298	5,466	-	981	-	-	981
3012-01	City of Adams	169,110	160,658	252,612	84,719	-	15,209	-	-	15,209
3013-00	City of Adrian	450,960	409,419	643,752	215,896	-	38,758	-	-	38,758
3017-00	City of Conger	14,092	10,365	16,298	5,466	-	981	-	-	981
3020-00	City of Lowry	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3022-00	City of Taunton	9,395	10,365	16,298	5,466	-	981	-	-	981
3025-00	Stonebridge World School	371,102	414,602	651,901	218,629	-	39,248	-	3,523	42,771
3026-00	City of St Martin	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
3027-00	City of Waltham	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3029-00	City of Kilkenny	14,092	10,365	16,298	5,466	-	981	-	-	981
3030-01	City of Afton	126,832	139,928	220,017	73,787	-	13,246	-	-	13,246
3031-00	City of Sabin	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
3032-00	City of Aitkin	314,732	305,769	480,777	161,239	-	28,946	-	-	28,946
3033-00	City of Darfur	9,395	10,365	16,298	5,466	-	981	-	-	981
3034-00	City of Aitkin Public Utilities	418,077	440,514	692,645	232,293	-	41,701	-	-	41,701
3035-00	City of Dennison	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3037-00	City of Wright	-	5,183	8,149	2,733	-	491	-	3,523	4,014
3039-00	Township of Acoma	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3040-00	City of Warba	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
3041-00	City of Mendota	9,395	10,365	16,298	5,466	-	981	-	-	981
3042-00	City of Akeley	131,530	129,563	203,719	68,321	-	12,265	-	-	12,265
3043-00	City of New Trier	-	-	-	-	-	-	-	-	-
3050-00	Township of Alba	9,395	10,365	16,298	5,466	-	981	-	-	981
3056-01	City of Albany	305,337	310,951	488,926	163,971	-	29,436	-	-	29,436
3058-00	City of Albert Lea	4,312,304	4,068,277	6,396,778	2,145,294	-	385,125	-	-	385,125
3061-00	City of Alberta	28,185	31,095	48,893	16,397	-	2,944	-	-	2,944
3066-00	City of Albertville	756,297	777,378	1,222,314	409,929	-	73,591	-	-	73,591

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
2382-00	Wheaton ISD-803	\$ 29,264	\$ -	\$ -	\$ 38,754	\$ 68,018	\$ 77,372	\$ (12,918)	\$ 64,454
2384-30	White Bear Lake ISD-624	684,833	-	-	916,012	1,600,845	1,810,631	(305,337)	1,505,294
2394-00	Willmar ISD-347	378,866	-	-	66,939	445,805	1,001,685	(22,313)	979,372
2398-00	Willow River ISD-577	39,193	-	-	14,092	53,285	103,623	(4,697)	98,926
2401-00	Bluffview Montessori ISD-4001	12,803	-	-	45,801	58,604	33,850	(15,267)	18,583
2402-00	Windom ISD-177	75,512	-	-	130,356	205,868	199,646	(43,452)	156,194
2408-00	Winona ISD-861	337,583	-	-	591,885	929,468	892,536	(197,295)	695,241
2416-01	Worthington ISD-518	247,961	-	-	172,633	420,594	655,585	(57,544)	598,041
2418-00	Wrenshall ISD-100	29,525	-	-	31,708	61,233	78,062	(10,569)	67,493
2434-00	Kingsland Public Schools ISD 2137	46,770	-	-	66,939	113,709	123,656	(22,313)	101,343
2439-00	Zumbro ISD-6012	22,732	-	-	-	22,732	60,101	11,744	71,845
3001-00	City of Fisher	2,090	-	-	-	2,090	5,527	1,174	6,701
3002-00	City of Federal Dam	523	-	-	7,046	7,569	1,382	(2,349)	(967)
3003-00	City of Pease	523	-	-	-	523	1,382	-	1,382
3004-00	City of St Mary's Point	261	-	-	-	261	691	-	691
3005-00	City of Arco	523	-	-	-	523	1,382	1,174	2,556
3006-00	City of Ottertail	4,181	-	-	-	4,181	11,053	1,174	12,227
3008-00	City of Ada	25,345	-	-	59,893	85,238	67,009	(19,964)	47,045
3009-00	City of Lakeland Shores	523	-	-	-	523	1,382	-	1,382
3012-01	City of Adams	8,100	-	-	17,616	25,716	21,415	(5,872)	15,543
3013-00	City of Adrian	20,642	-	-	59,893	80,535	54,575	(19,964)	34,611
3017-00	City of Conger	523	-	-	3,523	4,046	1,382	(1,174)	208
3020-00	City of Lowry	784	-	-	-	784	2,072	-	2,072
3022-00	City of Taunton	523	-	-	-	523	1,382	-	1,382
3025-00	Stonebridge World School	20,903	-	-	-	20,903	55,265	1,174	56,439
3026-00	City of St Martin	2,613	-	-	-	2,613	6,908	-	6,908
3027-00	City of Waltham	784	-	-	-	784	2,072	-	2,072
3029-00	City of Kilkenny	523	-	-	3,523	4,046	1,382	(1,174)	208
3030-01	City of Afton	7,055	-	-	-	7,055	18,652	-	18,652
3031-00	City of Sabin	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
3032-00	City of Aitkin	15,416	-	-	28,185	43,601	40,758	(9,395)	31,363
3033-00	City of Darfur	523	-	-	-	523	1,382	-	1,382
3034-00	City of Aitkin Public Utilities	22,209	-	-	14,092	36,301	58,719	(4,697)	54,022
3035-00	City of Dennison	784	-	-	-	784	2,072	-	2,072
3037-00	City of Wright	261	-	-	-	261	691	1,174	1,865
3039-00	Township of Acoma	784	-	-	-	784	2,072	-	2,072
3040-00	City of Warba	1,829	-	-	-	1,829	4,836	-	4,836
3041-00	City of Mendota	523	-	-	-	523	1,382	-	1,382
3042-00	City of Akeley	6,532	-	-	10,569	17,101	17,270	(3,523)	13,747
3043-00	City of New Trier	-	-	-	-	-	-	-	-
3050-00	Township of Alba	523	-	-	-	523	1,382	-	1,382
3056-01	City of Albany	15,677	-	-	17,616	33,293	41,449	(5,872)	35,577
3058-00	City of Albert Lea	205,110	-	-	468,576	673,686	542,291	(156,192)	386,099
3061-00	City of Alberta	1,568	-	-	-	1,568	4,145	-	4,145
3066-00	City of Albertville	39,193	-	-	38,754	77,947	103,623	(12,918)	90,705



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
3067-00	City of Squaw Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3070-00	Township of Albion	56,370	51,825	81,488	27,329	-	4,906	-	-	4,906
3078-00	City of Alden	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
3084-00	City of Alexandria	2,010,530	2,202,571	3,463,224	1,161,465	-	208,507	-	-	208,507
3084-01	City of Alexandria Public Works	2,142,060	2,171,475	3,414,331	1,145,068	-	205,563	-	-	205,563
3086-00	City of Perley	-	5,183	8,149	2,733	-	491	-	3,523	4,014
3089-00	City of Seaforth	4,697	5,183	8,149	2,733	-	491	-	-	491
3090-00	City of Steen	4,697	5,183	8,149	2,733	-	491	-	-	491
3092-00	City of Leonidas	4,697	-	-	-	-	-	-	-	-
3096-00	City of Alpha	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
3100-00	Township of Alton	9,395	10,365	16,298	5,466	-	981	-	-	981
3103-00	City of Riverton	14,092	10,365	16,298	5,466	-	981	-	-	981
3104-00	City of Altura	70,462	77,738	122,231	40,993	-	7,359	-	-	7,359
3106-00	City of Alvarado	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
3107-00	Duluth Seaway Port Authority	732,810	803,290	1,263,058	423,593	-	76,044	-	-	76,044
3108-00	Township of Manchester	9,395	10,365	16,298	5,466	-	981	-	-	981
3109-00	City of Willow River	61,067	57,008	89,636	30,061	-	5,397	-	-	5,397
3114-00	City of Amboy	65,765	72,555	114,083	38,260	-	6,868	-	-	6,868
3116-00	Township of Amherst	18,790	10,365	16,298	5,466	-	981	-	-	981
3117-00	City of Sargeant	-	-	-	-	-	-	-	-	-
3120-00	City of Andover	3,203,694	3,156,154	4,962,596	1,664,311	-	298,778	-	-	298,778
3136-01	City of Annandale	540,212	528,617	831,174	278,752	-	50,042	-	-	50,042
3138-00	City of Anoka	4,570,667	4,596,894	7,227,952	2,424,045	-	435,167	-	-	435,167
3144-00	Township of Antrim	9,395	5,183	8,149	2,733	-	491	-	-	491
3148-00	City of Appleton	319,430	310,951	488,926	163,971	-	29,436	-	-	29,436
3148-01	City of Appleton Municipal Hospital	4,349,884	4,570,982	7,187,208	2,410,381	-	432,714	-	-	432,714
3149-00	City of Apple Valley	8,525,961	8,468,236	13,315,077	4,465,490	-	801,649	-	-	801,649
3155-00	Township of Arbo	4,697	5,183	8,149	2,733	-	491	-	-	491
3158-00	City of Arden Hills	1,498,502	1,466,653	2,306,100	773,399	-	138,841	-	-	138,841
3163-00	Township of Arendahl	18,790	10,365	16,298	5,466	-	981	-	-	981
3166-00	City of Argyle	178,505	191,753	301,504	101,116	-	18,152	-	-	18,152
3168-00	City of Arlington	239,572	243,578	382,992	128,444	-	23,058	-	-	23,058
3170-00	Township of Arna	4,697	-	-	-	-	-	-	-	-
3175-00	Township of Arthur	32,882	46,643	73,339	24,596	-	4,415	-	7,046	11,461
3188-00	City of Ashby	84,555	93,285	146,678	49,191	-	8,831	-	-	8,831
3194-01	City of Askov	28,185	41,460	65,190	21,863	-	3,925	-	7,046	10,971
3199-00	Township of Athens	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
3204-00	City of Atwater	122,135	124,380	195,570	65,589	-	11,775	-	-	11,775
3208-00	City of Audubon	145,622	155,476	244,463	81,986	-	14,718	-	-	14,718
3220-00	City of Aurora	488,540	533,799	839,322	281,484	-	50,532	-	-	50,532
3222-00	City of Austin	4,368,674	4,539,887	7,138,316	2,393,984	-	429,770	-	-	429,770
3222-01	City of Austin Utilities	5,345,754	5,125,511	8,059,126	2,702,797	-	485,208	-	-	485,208
3228-00	City of Avoca	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
3232-00	City of Avon	310,035	352,411	554,116	185,834	-	33,361	-	7,046	40,407
3233-00	Township of Avon	23,487	36,278	57,041	19,130	-	3,434	-	7,046	10,480

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
3067-00	City of Squaw Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3070-00	Township of Albion	2,613	-	-	7,046	9,659	6,908	(2,349)	4,559
3078-00	City of Alden	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
3084-00	City of Alexandria	111,047	-	-	10,569	121,616	293,597	(3,523)	290,074
3084-01	City of Alexandria Public Works	109,479	-	-	130,356	239,835	289,452	(43,452)	246,000
3086-00	City of Perley	261	-	-	-	261	691	1,174	1,865
3089-00	City of Seaforth	261	-	-	-	261	691	-	691
3090-00	City of Steen	261	-	-	-	261	691	-	691
3092-00	City of Leonidas	-	-	-	3,523	3,523	-	(1,174)	(1,174)
3096-00	City of Alpha	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
3100-00	Township of Alton	523	-	-	-	523	1,382	-	1,382
3103-00	City of Riverton	523	-	-	3,523	4,046	1,382	(1,174)	208
3104-00	City of Altura	3,919	-	-	-	3,919	10,362	-	10,362
3106-00	City of Alvarado	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
3107-00	Duluth Seaway Port Authority	40,499	-	-	3,523	44,022	107,077	(1,174)	105,903
3108-00	Township of Manchester	523	-	-	-	523	1,382	-	1,382
3109-00	City of Willow River	2,874	-	-	7,046	9,920	7,599	(2,349)	5,250
3114-00	City of Amboy	3,658	-	-	-	3,658	9,671	-	9,671
3116-00	Township of Amherst	523	-	-	7,046	7,569	1,382	(2,349)	(967)
3117-00	City of Sargeant	-	-	-	-	-	-	-	-
3120-00	City of Andover	159,124	-	-	257,188	416,312	420,708	(85,729)	334,979
3136-01	City of Annandale	26,651	-	-	45,801	72,452	70,463	(15,267)	55,196
3138-00	City of Anoka	231,762	-	-	302,989	534,751	612,755	(100,996)	511,759
3144-00	Township of Antrim	261	-	-	3,523	3,784	691	(1,174)	(483)
3148-00	City of Appleton	15,677	-	-	28,185	43,862	41,449	(9,395)	32,054
3148-01	City of Appleton Municipal Hospital	230,455	-	-	155,017	385,472	609,301	(51,672)	557,629
3149-00	City of Apple Valley	426,943	-	-	637,685	1,064,628	1,128,795	(212,562)	916,233
3155-00	Township of Arbo	261	-	-	-	261	691	-	691
3158-00	City of Arden Hills	73,944	-	-	126,832	200,776	195,501	(42,277)	153,224
3163-00	Township of Arendahl	523	-	-	7,046	7,569	1,382	(2,349)	(967)
3166-00	City of Argyle	9,668	-	-	3,523	13,191	25,560	(1,174)	24,386
3168-00	City of Arlington	12,280	-	-	14,092	26,372	32,468	(4,697)	27,771
3170-00	Township of Arna	-	-	-	3,523	3,523	-	(1,174)	(1,174)
3175-00	Township of Arthur	2,352	-	-	-	2,352	6,217	2,349	8,566
3188-00	City of Ashby	4,703	-	-	-	4,703	12,435	-	12,435
3194-01	City of Askov	2,090	-	-	-	2,090	5,527	2,349	7,876
3199-00	Township of Athens	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
3204-00	City of Atwater	6,271	-	-	7,046	13,317	16,580	(2,349)	14,231
3208-00	City of Audubon	7,839	-	-	3,523	11,362	20,725	(1,174)	19,551
3220-00	City of Aurora	26,913	-	-	3,523	30,436	71,154	(1,174)	69,980
3222-00	City of Austin	228,887	-	-	190,249	419,136	605,156	(63,416)	541,740
3222-01	City of Austin Utilities	258,413	-	-	524,946	783,359	683,218	(174,982)	508,236
3228-00	City of Avoca	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
3232-00	City of Avon	17,768	-	-	-	17,768	46,976	2,349	49,325
3233-00	Township of Avon	1,829	-	-	-	1,829	4,836	2,349	7,185

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
3234-00	City of Babbitt	\$ 460,355	\$ 461,244	\$ 725,240	\$ 243,224	\$ -	\$ 43,664	\$ -	\$ -	\$ 43,664
3236-00	City of Backus	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
3240-00	City of Badger	46,975	62,190	97,785	32,794	-	5,887	-	7,046	12,933
3242-00	City of Bagley	286,547	285,039	448,182	150,307	-	26,983	-	-	26,983
3242-01	City of Bagley Public Utilities	352,312	336,864	529,670	177,636	-	31,889	-	-	31,889
3246-00	City of Balaton	206,690	228,031	358,546	120,246	-	21,587	-	-	21,587
3249-00	Township of Balsam Itasca Co	4,697	5,183	8,149	2,733	-	491	-	-	491
3250-00	Township of Balkan	51,672	62,190	97,785	32,794	-	5,887	-	3,523	9,410
3255-00	Township of Bandon	9,395	-	-	-	-	-	-	-	-
3266-00	City of Barnesville	826,760	839,568	1,320,099	442,723	-	79,478	-	-	79,478
3274-00	City of Barnum	201,992	176,206	277,058	92,917	-	16,681	-	-	16,681
3276-00	City of Barrett	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
3284-00	Township of Baldwin	98,647	93,285	146,678	49,191	-	8,831	-	-	8,831
3292-00	Township of Bassett	4,697	5,183	8,149	2,733	-	491	-	-	491
3298-00	City of Battle Lake	277,152	285,039	448,182	150,307	-	26,983	-	-	26,983
3302-00	City of Baudette	465,052	513,069	806,727	270,553	-	48,570	-	-	48,570
3306-01	City of Baxter	1,343,485	1,383,733	2,175,719	729,673	-	130,992	-	-	130,992
3310-00	City of Bayport	629,465	647,815	1,018,595	341,607	-	61,326	-	-	61,326
3318-00	City of Beardsley	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
3325-00	Township of Beatty	4,697	5,183	8,149	2,733	-	491	-	-	491
3336-00	City of Beaver Bay	140,925	150,293	236,314	79,253	-	14,228	-	-	14,228
3338-00	Township of Beaver Creek	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
3340-00	City of Beaver Creek	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
3348-00	City of Becker	1,465,620	1,544,391	2,428,331	814,392	-	146,200	-	-	146,200
3354-00	City of Bejou	9,395	10,365	16,298	5,466	-	981	-	-	981
3357-00	City of Bellechester	9,395	10,365	16,298	5,466	-	981	-	-	981
3360-01	Township of Belgrade	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
3362-00	City of Belgrade	136,227	124,380	195,570	65,589	-	11,775	-	-	11,775
3364-00	Township of Belle Creek	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
3366-00	City of Belle Plaine	920,710	969,131	1,523,818	511,044	-	91,743	-	-	91,743
3370-00	Township of Bellevue	-	5,183	8,149	2,733	-	491	-	3,523	4,014
3376-00	City of Bellingham	28,185	31,095	48,893	16,397	-	2,944	-	-	2,944
3384-00	City of Belview	79,857	77,738	122,231	40,993	-	7,359	-	-	7,359
3384-01	City of Belview Parkview Home	798,575	803,290	1,263,058	423,593	-	76,044	-	-	76,044
3386-00	City of Bemidji	2,748,037	2,803,743	4,408,480	1,478,476	-	265,417	-	-	265,417
3396-00	City of Benson	901,920	927,671	1,458,628	489,182	-	87,818	-	-	87,818
3405-00	Township of Bergen	9,395	5,183	8,149	2,733	-	491	-	-	491
3410-00	Township of Bernadotte	9,395	5,183	8,149	2,733	-	491	-	-	491
3412-00	City of Bertha	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
3415-00	City of Bethel	61,067	67,373	105,934	35,527	-	6,378	-	-	6,378
3422-00	City of Big Falls	126,832	119,198	187,422	62,856	-	11,284	-	-	11,284
3426-00	City of Big Lake	1,446,830	1,399,280	2,200,166	737,872	-	132,463	-	-	132,463
3427-00	Township of Big Lake	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
3434-00	City of Bigelow	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
3438-01	City of Bigfork	112,740	119,198	187,422	62,856	-	11,284	-	-	11,284

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
3234-00	City of Babbitt	\$ 23,255	\$ -	\$ -	\$ 31,708	\$ 54,963	\$ 61,483	\$ (10,569)	\$ 50,914
3236-00	City of Backus	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
3240-00	City of Badger	3,135	-	-	-	3,135	8,290	2,349	10,639
3242-00	City of Bagley	14,371	-	-	21,139	35,510	37,995	(7,046)	30,949
3242-01	City of Bagley Public Utilities	16,984	-	-	35,231	52,215	44,903	(11,744)	33,159
3246-00	City of Balaton	11,497	-	-	-	11,497	30,396	-	30,396
3249-00	Township of Balsam Itasca Co	261	-	-	-	261	691	-	691
3250-00	Township of Balkan	3,135	-	-	-	3,135	8,290	1,174	9,464
3255-00	Township of Bandon	-	-	-	7,046	7,046	-	(2,349)	(2,349)
3266-00	City of Barnesville	42,328	-	-	49,324	91,652	111,912	(16,441)	95,471
3274-00	City of Barnum	8,884	-	-	31,708	40,592	23,488	(10,569)	12,919
3276-00	City of Barrett	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
3284-00	Township of Baldwin	4,703	-	-	10,569	15,272	12,435	(3,523)	8,912
3292-00	Township of Bassett	261	-	-	-	261	691	-	691
3298-00	City of Battle Lake	14,371	-	-	14,092	28,463	37,995	(4,697)	33,298
3302-00	City of Baudette	25,867	-	-	-	25,867	68,391	-	68,391
3306-01	City of Baxter	69,764	-	-	66,939	136,703	184,448	(22,313)	162,135
3310-00	City of Bayport	32,661	-	-	31,708	64,369	86,352	(10,569)	75,783
3318-00	City of Beardsley	1,306	-	-	-	1,306	3,454	-	3,454
3325-00	Township of Beatty	261	-	-	-	261	691	-	691
3336-00	City of Beaver Bay	7,577	-	-	3,523	11,100	20,034	(1,174)	18,860
3338-00	Township of Beaver Creek	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
3340-00	City of Beaver Creek	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
3348-00	City of Becker	77,864	-	-	49,324	127,188	205,863	(16,441)	189,422
3354-00	City of Bejou	523	-	-	-	523	1,382	-	1,382
3357-00	City of Bellechester	523	-	-	-	523	1,382	-	1,382
3360-01	Township of Belgrade	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
3362-00	City of Belgrade	6,271	-	-	17,616	23,887	16,580	(5,872)	10,708
3364-00	Township of Belle Creek	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
3366-00	City of Belle Plaine	48,861	-	-	31,708	80,569	129,183	(10,569)	118,614
3370-00	Township of Bellevue	261	-	-	-	261	691	1,174	1,865
3376-00	City of Bellingham	1,568	-	-	-	1,568	4,145	-	4,145
3384-00	City of Belview	3,919	-	-	7,046	10,965	10,362	(2,349)	8,013
3384-01	City of Belview Parkview Home	40,499	-	-	52,847	93,346	107,077	(17,616)	89,461
3386-00	City of Bemidji	141,356	-	-	155,017	296,373	373,732	(51,672)	322,060
3396-00	City of Benson	46,770	-	-	45,801	92,571	123,656	(15,267)	108,389
3405-00	Township of Bergen	261	-	-	3,523	3,784	691	(1,174)	(483)
3410-00	Township of Bernadotte	261	-	-	3,523	3,784	691	(1,174)	(483)
3412-00	City of Bertha	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
3415-00	City of Bethel	3,397	-	-	-	3,397	8,981	-	8,981
3422-00	City of Big Falls	6,010	-	-	14,092	20,102	15,889	(4,697)	11,192
3426-00	City of Big Lake	70,547	-	-	133,879	204,426	186,521	(44,626)	141,895
3427-00	Township of Big Lake	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
3434-00	City of Bigelow	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
3438-01	City of Bigfork	6,010	-	-	3,523	9,533	15,889	(1,174)	14,715

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
3440-00	City of Bingham Lake	\$ 9,395	\$ 10,365	\$ 16,298	\$ 5,466	\$ -	\$ 981	\$ -	\$ -	\$ 981
3452-00	City of Birchwood	4,697	36,278	57,041	19,130	-	3,434	-	21,139	24,573
3456-00	City of Bird Island	159,715	171,023	268,909	90,184	-	16,190	-	-	16,190
3458-01	City of Biscay	-	10,365	16,298	5,466	-	981	-	7,046	8,027
3460-00	Township of Bismarck	-	-	-	-	-	-	-	-	-
3462-00	City of Biwabik	263,060	285,039	448,182	150,307	-	26,983	-	-	26,983
3464-00	Township of Biwabik	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
3472-00	City of Blackduck	291,245	290,221	456,331	153,040	-	27,474	-	-	27,474
3476-00	City of Blaine	7,158,988	7,234,797	11,375,672	3,815,070	-	684,885	-	-	684,885
3494-00	City of Blooming Prairie	380,497	388,689	611,157	204,964	-	36,795	-	-	36,795
3494-01	City of Blooming Prairie Utilities	258,362	259,126	407,438	136,643	-	24,530	-	-	24,530
3498-00	City of Bloomington	27,842,077	27,928,595	43,913,678	14,727,372	-	2,643,870	-	-	2,643,870
3502-00	City of Blue Earth	812,667	756,648	1,189,719	398,997	-	71,628	-	-	71,628
3502-02	City of Blue Earth Light And Water	714,020	720,370	1,132,678	379,867	-	68,194	-	-	68,194
3523-00	Township of Bogus Brook	4,697	5,183	8,149	2,733	-	491	-	-	491
3530-00	City of Bovey	145,622	160,658	252,612	84,719	-	15,209	-	-	15,209
3544-00	City of Boyd	89,252	139,928	220,017	73,787	-	13,246	-	28,185	41,431
3549-00	Township of Bradford	37,580	46,643	73,339	24,596	-	4,415	-	3,523	7,938
3552-00	City of Braham	413,380	399,054	627,455	210,430	-	37,777	-	-	37,777
3554-00	City of Brainerd	2,306,472	2,326,951	3,658,794	1,227,053	-	220,282	-	-	220,282
3556-00	City of Brainerd Utilities	2,409,817	2,814,108	4,424,778	1,483,942	-	266,399	-	105,694	372,093
3562-00	City of Brandon	150,320	145,111	228,165	76,520	-	13,737	-	-	13,737
3572-00	City of Breckenridge	930,105	922,488	1,450,480	486,449	-	87,328	-	-	87,328
3575-00	City of Breezy Point	371,102	342,046	537,818	180,369	-	32,380	-	-	32,380
3576-00	Township of Breitung	136,227	124,380	195,570	65,589	-	11,775	-	-	11,775
3576-01	Tower/Breitung Wastewater Board	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
3582-00	City of Brewster	131,530	134,745	211,868	71,054	-	12,756	-	-	12,756
3584-00	City of Bricelyn	28,185	41,460	65,190	21,863	-	3,925	-	7,046	10,971
3594-00	Township of Brockway	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3598-00	City of Brook Park	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3602-00	City of Brooklyn Center	6,524,826	6,441,871	10,128,911	3,396,942	-	609,822	-	-	609,822
3604-00	City of Brooklyn Park	14,233,422	14,692,441	23,101,740	7,747,652	-	1,390,865	-	-	1,390,865
3612-00	City of Broton	75,160	103,650	162,975	54,657	-	9,812	-	14,092	23,904
3614-00	City of Browerville	248,967	233,213	366,694	122,979	-	22,077	-	-	22,077
3620-00	City of Browns Valley	187,900	165,841	260,760	87,451	-	15,699	-	-	15,699
3622-00	City of Brownsdale	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
3625-00	City of Brownsville	70,462	62,190	97,785	32,794	-	5,887	-	-	5,887
3628-00	City of Brownton	155,017	155,476	244,463	81,986	-	14,718	-	-	14,718
3646-00	City of Buffalo	3,443,267	3,373,820	5,304,844	1,779,091	-	319,384	-	-	319,384
3648-00	City of Buffalo Lake	155,017	155,476	244,463	81,986	-	14,718	-	-	14,718
3652-00	City of Buhl	263,060	243,578	382,992	128,444	-	23,058	-	-	23,058
3660-01	City of Nowthen	211,387	222,848	350,397	117,513	-	21,096	-	-	21,096
3678-00	City of Burnsville	9,394,998	9,328,534	14,667,772	4,919,144	-	883,089	-	-	883,089
3690-00	City of Butterfield	98,647	88,103	138,529	46,459	-	8,340	-	-	8,340
3691-00	Township of Butterfield	14,092	10,365	16,298	5,466	-	981	-	-	981

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer		Differences Between Expected and Actual Economic 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
Unit No.	Employer Name								
3440-00	City of Bingham Lake	\$ 523	\$ -	\$ -	\$ -	\$ 523	\$ 1,382	\$ -	\$ 1,382
3452-00	City of Birchwood	1,829	-	-	-	1,829	4,836	7,046	11,882
3456-00	City of Bird Island	8,622	-	-	3,523	12,145	22,797	(1,174)	21,623
3458-01	City of Biscay	523	-	-	-	523	1,382	2,349	3,731
3460-00	Township of Bismarck	-	-	-	-	-	-	-	-
3462-00	City of Biwabik	14,371	-	-	3,523	17,894	37,995	(1,174)	36,821
3464-00	Township of Biwabik	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
3472-00	City of Blackduck	14,632	-	-	21,139	35,771	38,686	(7,046)	31,640
3476-00	City of Blaine	364,757	-	-	450,960	815,717	964,381	(150,320)	814,061
3494-00	City of Blooming Prairie	19,597	-	-	21,139	40,736	51,811	(7,046)	44,765
3494-01	City of Blooming Prairie Utilities	13,064	-	-	17,616	30,680	34,541	(5,872)	28,669
3498-00	City of Bloomington	1,408,076	-	-	1,895,441	3,303,517	3,722,813	(631,814)	3,090,999
3502-00	City of Blue Earth	38,148	-	-	95,124	133,272	100,859	(31,708)	69,151
3502-02	City of Blue Earth Light And Water	36,319	-	-	45,801	82,120	96,024	(15,267)	80,757
3523-00	Township of Bogus Brook	261	-	-	-	261	691	-	691
3530-00	City of Bovey	8,100	-	-	-	8,100	21,415	-	21,415
3544-00	City of Boyd	7,055	-	-	-	7,055	18,652	9,395	28,047
3549-00	Township of Bradford	2,352	-	-	-	2,352	6,217	1,174	7,391
3552-00	City of Braham	20,119	-	-	38,754	58,873	53,193	(12,918)	40,275
3554-00	City of Brainerd	117,318	-	-	147,971	265,289	310,177	(49,324)	260,853
3556-00	City of Brainerd Utilities	141,879	-	-	-	141,879	375,114	35,231	410,345
3562-00	City of Brandon	7,316	-	-	14,092	21,408	19,343	(4,697)	14,646
3572-00	City of Breckenridge	46,509	-	-	70,462	116,971	122,965	(23,487)	99,478
3575-00	City of Breezy Point	17,245	-	-	45,801	63,046	45,594	(15,267)	30,327
3576-00	Township of Breitung	6,271	-	-	17,616	23,887	16,580	(5,872)	10,708
3576-01	Tower/Breitung Wastewater Board	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
3582-00	City of Brewster	6,793	-	-	7,046	13,839	17,961	(2,349)	15,612
3584-00	City of Bricelyn	2,090	-	-	-	2,090	5,527	2,349	7,876
3594-00	Township of Brockway	1,045	-	-	-	1,045	2,763	-	2,763
3598-00	City of Brook Park	784	-	-	-	784	2,072	-	2,072
3602-00	City of Brooklyn Center	324,780	-	-	514,376	839,156	858,686	(171,459)	687,227
3604-00	City of Brooklyn Park	740,749	-	-	687,009	1,427,758	1,958,466	(229,003)	1,729,463
3612-00	City of Broton	5,226	-	-	-	5,226	13,816	4,697	18,513
3614-00	City of Browerville	11,758	-	-	28,185	39,943	31,087	(9,395)	21,692
3620-00	City of Browns Valley	8,361	-	-	28,185	36,546	22,106	(9,395)	12,711
3622-00	City of Brownsdale	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
3625-00	City of Brownsville	3,135	-	-	10,569	13,704	8,290	(3,523)	4,767
3628-00	City of Brownton	7,839	-	-	10,569	18,408	20,725	(3,523)	17,202
3646-00	City of Buffalo	170,098	-	-	288,896	458,994	449,722	(96,299)	353,423
3648-00	City of Buffalo Lake	7,839	-	-	10,569	18,408	20,725	(3,523)	17,202
3652-00	City of Buhl	12,280	-	-	31,708	43,988	32,468	(10,569)	21,899
3660-01	City of Nowthen	11,235	-	-	7,046	18,281	29,705	(2,349)	27,356
3678-00	City of Burnsville	470,317	-	-	704,625	1,174,942	1,243,471	(234,875)	1,008,596
3690-00	City of Butterfield	4,442	-	-	14,092	18,534	11,744	(4,697)	7,047
3691-00	Township of Butterfield	523	-	-	3,523	4,046	1,382	(1,174)	208



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
3702-00	City of Byron	\$ 488,540	\$ 497,522	\$ 782,281	\$ 262,354	\$ -	\$ 47,098	\$ -	\$ -	\$ 47,098
3704-00	Township of Cairo	4,697	5,183	8,149	2,733	-	491	-	-	491
3708-00	City of Caledonia	624,767	720,370	1,132,678	379,867	-	68,194	-	21,139	89,333
3712-00	City of Callaway	150,320	155,476	244,463	81,986	-	14,718	-	-	14,718
3714-00	City of Calumet	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
3720-00	City of Cambridge	2,226,615	2,228,483	3,503,968	1,175,129	-	210,960	-	-	210,960
3721-00	Township of Cambridge	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
3722-00	Township of Camden	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3730-00	Township of Camp	4,697	5,183	8,149	2,733	-	491	-	-	491
3734-00	City of Campbell	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3736-00	City of Canby	324,127	342,046	537,818	180,369	-	32,380	-	-	32,380
3746-00	City of Cannon Falls	1,465,620	1,482,200	2,330,546	781,597	-	140,313	-	-	140,313
3750-00	Township of Cannon Falls	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
3751-00	Township of Canosia	14,092	20,730	32,595	10,931	-	1,962	-	3,523	5,485
3754-00	Township of Canton	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
3756-00	City of Canton	112,740	134,745	211,868	71,054	-	12,756	-	7,046	19,802
3760-00	Township of Carimona	4,697	5,183	8,149	2,733	-	491	-	-	491
3766-00	City of Carlos	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
3767-00	Township of Carlos	4,697	5,183	8,149	2,733	-	491	-	-	491
3770-00	City of Carlton	155,017	160,658	252,612	84,719	-	15,209	-	-	15,209
3771-00	Township of Carrollton	9,395	10,365	16,298	5,466	-	981	-	-	981
3780-01	City of Carver	582,490	564,895	888,215	297,882	-	53,476	-	-	53,476
3786-00	City of Cass Lake	197,295	181,388	285,207	95,650	-	17,171	-	-	17,171
3790-00	Township of Castle Rock	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3801-00	Township of Cedar	18,790	25,913	40,744	13,664	-	2,453	-	3,523	5,976
3804-00	Township of Center	4,697	5,183	8,149	2,733	-	491	-	-	491
3806-00	City of Center City	70,462	77,738	122,231	40,993	-	7,359	-	-	7,359
3808-00	City of Centerville	436,867	430,149	676,347	226,827	-	40,720	-	-	40,720
3818-00	City of Ceylon	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
3824-00	City of Champlin	3,034,584	3,016,226	4,742,579	1,590,523	-	285,532	-	-	285,532
3828-00	City of Chandler	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
3828-01	City of Chandler Econ Development	23,487	31,095	48,893	16,397	-	2,944	-	3,523	6,467
3832-00	City of Chanhassen	4,096,219	4,099,373	6,445,671	2,161,691	-	388,069	-	-	388,069
3836-00	City of Chaska	6,247,674	6,504,061	10,226,696	3,429,737	-	615,709	-	-	615,709
3840-00	City of Chatfield	582,490	590,807	928,959	311,546	-	55,929	-	-	55,929
3844-00	Township of Chatham	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3845-00	Township of Chengwatana	-	-	-	-	-	-	-	-	-
3862-00	City of Chisago	695,230	715,188	1,124,529	377,134	-	67,703	-	-	67,703
3864-00	Township of Chisago Lake	93,950	93,285	146,678	49,191	-	8,831	-	-	8,831
3865-00	Chisago Lakes Joint Sewage Treatment Com	281,850	264,308	415,587	139,376	-	25,021	-	-	25,021
3866-00	City of Chisholm	1,103,912	1,093,512	1,719,389	576,633	-	103,518	-	-	103,518
3868-00	City of Chokio	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
3872-00	City of Circle Pines	934,802	922,488	1,450,480	486,449	-	87,328	-	-	87,328
3874-00	City of Clara City	192,597	207,301	325,950	109,314	-	19,624	-	-	19,624
3874-02	City of Clara City Care Center	1,808,537	1,907,167	2,998,744	1,005,692	-	180,543	-	-	180,543



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
3702-00	City of Byron	\$ 25,084	\$ -	\$ -	\$ 28,185	\$ 53,269	\$ 66,318	\$ (9,395)	\$ 56,923
3704-00	Township of Cairo	261	-	-	-	261	691	-	691
3708-00	City of Caledonia	36,319	-	-	-	36,319	96,024	7,046	103,070
3712-00	City of Callaway	7,839	-	-	7,046	14,885	20,725	(2,349)	18,376
3714-00	City of Calumet	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
3720-00	City of Cambridge	112,353	-	-	155,017	267,370	297,051	(51,672)	245,379
3721-00	Township of Cambridge	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
3722-00	Township of Camden	1,045	-	-	-	1,045	2,763	-	2,763
3730-00	Township of Camp	261	-	-	-	261	691	-	691
3734-00	City of Campbell	1,045	-	-	-	1,045	2,763	-	2,763
3736-00	City of Canby	17,245	-	-	10,569	27,814	45,594	(3,523)	42,071
3746-00	City of Cannon Falls	74,728	-	-	91,601	166,329	197,574	(30,534)	167,040
3750-00	Township of Cannon Falls	1,829	-	-	-	1,829	4,836	-	4,836
3751-00	Township of Canosia	1,045	-	-	-	1,045	2,763	1,174	3,937
3754-00	Township of Canton	1,306	-	-	-	1,306	3,454	-	3,454
3756-00	City of Canton	6,793	-	-	-	6,793	17,961	2,349	20,310
3760-00	Township of Carimona	261	-	-	-	261	691	-	691
3766-00	City of Carlos	2,613	-	-	-	2,613	6,908	-	6,908
3767-00	Township of Carlos	261	-	-	-	261	691	-	691
3770-00	City of Carlton	8,100	-	-	7,046	15,146	21,415	(2,349)	19,066
3771-00	Township of Carrolton	523	-	-	-	523	1,382	-	1,382
3780-01	City of Carver	28,480	-	-	52,847	81,327	75,299	(17,616)	57,683
3786-00	City of Cass Lake	9,145	-	-	24,662	33,807	24,179	(8,221)	15,958
3790-00	Township of Castle Rock	1,045	-	-	-	1,045	2,763	-	2,763
3801-00	Township of Cedar	1,306	-	-	-	1,306	3,454	1,174	4,628
3804-00	Township of Center	261	-	-	-	261	691	-	691
3806-00	City of Center City	3,919	-	-	-	3,919	10,362	-	10,362
3808-00	City of Centerville	21,687	-	-	35,231	56,918	57,338	(11,744)	45,594
3818-00	City of Ceylon	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
3824-00	City of Champlin	152,069	-	-	225,480	377,549	402,055	(75,160)	326,895
3828-00	City of Chandler	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
3828-01	City of Chandler Econ Development	1,568	-	-	-	1,568	4,145	1,174	5,319
3832-00	City of Chanhassen	206,678	-	-	285,373	492,051	546,436	(95,124)	451,312
3836-00	City of Chaska	327,915	-	-	264,234	592,149	866,975	(88,078)	778,897
3840-00	City of Chatfield	29,787	-	-	35,231	65,018	78,753	(11,744)	67,009
3844-00	Township of Chatham	1,045	-	-	-	1,045	2,763	-	2,763
3845-00	Township of Chengwatana	-	-	-	-	-	-	-	-
3862-00	City of Chisago	36,058	-	-	35,231	71,289	95,333	(11,744)	83,589
3864-00	Township of Chisago Lake	4,703	-	-	7,046	11,749	12,435	(2,349)	10,086
3865-00	Chisago Lakes Joint Sewage Treatment Com	13,326	-	-	31,708	45,034	35,232	(10,569)	24,663
3866-00	City of Chisholm	55,132	-	-	84,555	139,687	145,762	(28,185)	117,577
3868-00	City of Chokio	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
3872-00	City of Circle Pines	46,509	-	-	73,986	120,495	122,965	(24,662)	98,303
3874-00	City of Clara City	10,451	-	-	3,523	13,974	27,633	(1,174)	26,459
3874-02	City of Clara City Care Center	96,154	-	-	59,893	156,047	254,221	(19,964)	234,257

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
3878-00	City of Claremont	\$ 103,345	\$ 103,650	\$ 162,975	\$ 54,657	\$ -	\$ 9,812	\$ -	\$ -	\$ 9,812
3880-00	City of Clarissa	159,715	145,111	228,165	76,520	-	13,737	-	-	13,737
3886-00	City of Clarkfield	187,900	171,023	268,909	90,184	-	16,190	-	-	16,190
3886-01	City of Clarkfield Care Center	1,319,997	1,357,820	2,134,976	716,009	-	128,539	-	-	128,539
3888-00	City of Clarks Grove	84,555	88,103	138,529	46,459	-	8,340	-	-	8,340
3896-00	City of Clear Lake	108,042	103,650	162,975	54,657	-	9,812	-	-	9,812
3896-01	Clear Lake/Clearwater Sewer Authority	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
3898-00	City of Clearbrook	244,270	264,308	415,587	139,376	-	25,021	-	-	25,021
3900-00	Township of Clearwater	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925
3902-00	City of Clearwater	230,177	212,483	334,099	112,047	-	20,115	-	-	20,115
3904-00	City of Clements	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
3908-00	City of Cleveland	103,345	119,198	187,422	62,856	-	11,284	-	3,523	14,807
3913-00	City of Climax	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
3916-00	Township of Clinton	9,395	15,548	24,446	8,199	-	1,472	-	3,523	4,995
3920-00	City of Clinton	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
3930-00	City of Clontarf	93,950	82,920	130,380	43,726	-	7,850	-	-	7,850
3932-00	City of Cloquet	2,156,152	2,114,468	3,324,695	1,115,006	-	200,167	-	-	200,167
3952-00	City of Cohasset	497,935	528,617	831,174	278,752	-	50,042	-	-	50,042
3954-00	Township of Cokato	46,975	41,460	65,190	21,863	-	3,925	-	-	3,925
3956-00	City of Cokato	319,430	373,141	586,711	196,766	-	35,324	-	14,092	49,416
3958-00	City of Cold Spring	629,465	570,077	896,364	300,614	-	53,967	-	-	53,967
3960-01	City of Coleraine	234,875	222,848	350,397	117,513	-	21,096	-	-	21,096
3965-00	Township of Collegeville	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
3970-00	City of Cologne	225,480	264,308	415,587	139,376	-	25,021	-	10,569	35,590
3974-00	City of Columbia Heights	4,495,507	4,524,339	7,113,869	2,385,785	-	428,298	-	-	428,298
3976-00	City of Columbus	427,472	373,141	586,711	196,766	-	35,324	-	-	35,324
3982-00	City of Comfrey	103,345	103,650	162,975	54,657	-	9,812	-	-	9,812
3992-00	Township of Concord	4,697	5,183	8,149	2,733	-	491	-	-	491
3994-00	City of Conger Liquor Store	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
3998-00	City of Cook Hospital	4,457,927	4,493,244	7,064,977	2,369,388	-	425,355	-	-	425,355
4002-00	City of Cook	314,732	316,134	497,074	166,704	-	29,927	-	-	29,927
4008-00	City of Coon Rapids	8,488,381	8,577,069	13,486,201	4,522,880	-	811,951	-	-	811,951
4014-00	City of Corcoran	559,002	528,617	831,174	278,752	-	50,042	-	-	50,042
4018-00	Township of Corinna	145,622	145,111	228,165	76,520	-	13,737	-	-	13,737
4025-00	Township of Cormorant	9,395	15,548	24,446	8,199	-	1,472	-	3,523	4,995
4036-00	City of Cosmos	93,950	82,920	130,380	43,726	-	7,850	-	-	7,850
4038-00	City of Cottage Grove	4,603,549	4,762,735	7,488,712	2,511,497	-	450,866	-	-	450,866
4040-00	Township of Cotton	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
4042-00	City of Cottonwood	239,572	202,118	317,802	106,581	-	19,134	-	-	19,134
4046-00	City of Courtland	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
4050-00	Township of Credit River	37,580	46,643	73,339	24,596	-	4,415	-	3,523	7,938
4056-00	City of Cromwell	126,832	119,198	187,422	62,856	-	11,284	-	-	11,284
4057-00	Township of Crooked Lake	61,067	46,643	73,339	24,596	-	4,415	-	-	4,415
4064-00	City of Crookston	1,489,107	1,570,303	2,469,075	828,056	-	148,653	-	-	148,653
4070-00	City of Crosby	591,885	533,799	839,322	281,484	-	50,532	-	-	50,532

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
3878-00	City of Claremont	\$ 5,226	\$ -	\$ -	\$ 7,046	\$ 12,272	\$ 13,816	\$ (2,349)	\$ 11,467
3880-00	City of Clarissa	7,316	-	-	21,139	28,455	19,343	(7,046)	12,297
3886-00	City of Clarkfield	8,622	-	-	24,662	33,284	22,797	(8,221)	14,576
3886-01	City of Clarkfield Care Center	68,457	-	-	66,939	135,396	180,994	(22,313)	158,681
3888-00	City of Clarks Grove	4,442	-	-	3,523	7,965	11,744	(1,174)	10,570
3896-00	City of Clear Lake	5,226	-	-	10,569	15,795	13,816	(3,523)	10,293
3896-01	Clear Lake/Clearwater Sewer Authority	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
3898-00	City of Clearbrook	13,326	-	-	3,523	16,849	35,232	(1,174)	34,058
3900-00	Township of Clearwater	2,090	-	-	-	2,090	5,527	-	5,527
3902-00	City of Clearwater	10,713	-	-	28,185	38,898	28,323	(9,395)	18,928
3904-00	City of Clements	784	-	-	-	784	2,072	-	2,072
3908-00	City of Cleveland	6,010	-	-	-	6,010	15,889	1,174	17,063
3913-00	City of Climax	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
3916-00	Township of Clinton	784	-	-	-	784	2,072	1,174	3,246
3920-00	City of Clinton	2,613	-	-	-	2,613	6,908	-	6,908
3930-00	City of Clontarf	4,181	-	-	14,092	18,273	11,053	(4,697)	6,356
3932-00	City of Cloquet	106,605	-	-	179,679	286,284	281,853	(59,893)	221,960
3952-00	City of Cohasset	26,651	-	-	14,092	40,743	70,463	(4,697)	65,766
3954-00	Township of Cokato	2,090	-	-	7,046	9,136	5,527	(2,349)	3,178
3956-00	City of Cokato	18,813	-	-	-	18,813	49,739	4,697	54,436
3958-00	City of Cold Spring	28,742	-	-	84,555	113,297	75,990	(28,185)	47,805
3960-01	City of Coleraine	11,235	-	-	24,662	35,897	29,705	(8,221)	21,484
3965-00	Township of Collegeville	1,045	-	-	-	1,045	2,763	-	2,763
3970-00	City of Cologne	13,326	-	-	-	13,326	35,232	3,523	38,755
3974-00	City of Columbia Heights	228,104	-	-	295,942	524,046	603,083	(98,647)	504,436
3976-00	City of Columbus	18,813	-	-	66,939	85,752	49,739	(22,313)	27,426
3982-00	City of Comfrey	5,226	-	-	7,046	12,272	13,816	(2,349)	11,467
3992-00	Township of Concord	261	-	-	-	261	691	-	691
3994-00	City of Conger Liquor Store	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
3998-00	City of Cook Hospital	226,536	-	-	288,896	515,432	598,938	(96,299)	502,639
4002-00	City of Cook	15,939	-	-	21,139	37,078	42,140	(7,046)	35,094
4008-00	City of Coon Rapids	432,430	-	-	535,515	967,945	1,143,302	(178,505)	964,797
4014-00	City of Corcoran	26,651	-	-	59,893	86,544	70,463	(19,964)	50,499
4018-00	Township of Corinna	7,316	-	-	10,569	17,885	19,343	(3,523)	15,820
4025-00	Township of Cormorant	784	-	-	-	784	2,072	1,174	3,246
4036-00	City of Cosmos	4,181	-	-	14,092	18,273	11,053	(4,697)	6,356
4038-00	City of Cottage Grove	240,123	-	-	214,911	455,034	634,861	(71,637)	563,224
4040-00	Township of Cotton	1,306	-	-	-	1,306	3,454	-	3,454
4042-00	City of Cottonwood	10,190	-	-	42,277	52,467	26,942	(14,092)	12,850
4046-00	City of Courtland	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
4050-00	Township of Credit River	2,352	-	-	-	2,352	6,217	1,174	7,391
4056-00	City of Cromwell	6,010	-	-	14,092	20,102	15,889	(4,697)	11,192
4057-00	Township of Crooked Lake	2,352	-	-	14,092	16,444	6,217	(4,697)	1,520
4064-00	City of Crookston	79,170	-	-	49,324	128,494	209,318	(16,441)	192,877
4070-00	City of Crosby	26,913	-	-	81,032	107,945	71,154	(27,011)	44,143

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
4072-00	City of Crosslake	\$ 507,330	\$ 456,062	\$ 717,091	\$ 240,492	\$ -	\$ 43,173	\$ -	\$ -	\$ 43,173
4072-02	City of Crosslake Telephone	671,742	513,069	806,727	270,553	-	48,570	-	-	48,570
4080-00	Township of Crow Wing	23,487	5,183	8,149	2,733	-	491	-	-	491
4082-00	City of Crystal	3,631,167	3,596,668	5,655,241	1,896,603	-	340,480	-	-	340,480
4084-00	Township of Crystal Bay	9,395	-	-	-	-	-	-	-	-
4088-00	Township of Culdrum	14,092	-	-	-	-	-	-	-	-
4092-00	City of Currie	70,462	36,278	57,041	19,130	-	3,434	-	-	3,434
4093-00	City of Cyrus	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
4114-00	City of Dalton	70,462	82,920	130,380	43,726	-	7,850	-	3,523	11,373
4122-00	City of Danube	61,067	67,373	105,934	35,527	-	6,378	-	-	6,378
4124-00	City of Danvers	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
4136-00	City of Darwin	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
4142-00	City of Dassel	361,707	326,499	513,372	172,170	-	30,908	-	-	30,908
4146-00	City of Dawson	413,380	399,054	627,455	210,430	-	37,777	-	-	37,777
4150-00	City of Dayton	540,212	466,427	733,389	245,957	-	44,154	-	-	44,154
4155-00	Township of Dead Lake	4,697	-	-	-	-	-	-	-	-
4156-00	Township of Decoria	18,790	10,365	16,298	5,466	-	981	-	-	981
4158-00	City of Deephaven	497,935	471,609	741,537	248,690	-	44,645	-	-	44,645
4164-00	City of Deer Creek	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
4170-00	City of Deer River	225,480	248,761	391,141	131,177	-	23,549	-	-	23,549
4182-00	City of Deerwood	169,110	181,388	285,207	95,650	-	17,171	-	-	17,171
4183-00	Township of Deerwood	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
4184-00	City of De Graff	79,857	88,103	138,529	46,459	-	8,340	-	-	8,340
4188-00	City of Delano	1,047,542	1,077,964	1,694,942	568,434	-	102,046	-	-	102,046
4188-02	City of Delano Municipal Utilities	859,642	855,116	1,344,546	450,922	-	80,950	-	-	80,950
4192-01	City of Delavan	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
4202-00	City of Dellwood	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
4214-00	City of Dent	9,395	5,183	8,149	2,733	-	491	-	-	491
4226-00	City of Detroit Lakes	3,335,224	3,363,455	5,288,547	1,773,625	-	318,403	-	-	318,403
4228-00	Township of Dewald	4,697	5,183	8,149	2,733	-	491	-	-	491
4234-00	City of Dexter	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
4240-00	City of Dilworth	497,935	419,784	660,050	221,361	-	39,739	-	-	39,739
4242-00	City of Dodge Center	568,397	580,442	912,661	306,080	-	54,948	-	-	54,948
4252-00	City of Donnelly	9,395	10,365	16,298	5,466	-	981	-	-	981
4260-00	Township of Douglas	4,697	15,548	24,446	8,199	-	1,472	-	7,046	8,518
4269-00	Township of Dresbach	32,882	31,095	48,893	16,397	-	2,944	-	-	2,944
4275-00	Township of Dryden	-	5,183	8,149	2,733	-	491	-	3,523	4,014
4280-00	City of Duluth Entertainment Convention	2,752,734	3,057,686	4,807,770	1,612,386	-	289,457	-	14,092	303,549
4300-01	City of Duluth	28,974,174	28,498,672	44,810,042	15,027,986	-	2,697,837	-	-	2,697,837
4301-00	Township of Duluth	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
4332-00	City of Dumont	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
4336-00	City of Dundas	197,295	207,301	325,950	109,314	-	19,624	-	-	19,624
4338-00	City of Dundee	9,395	5,183	8,149	2,733	-	491	-	-	491
4342-00	City of Dunnell	70,462	77,738	122,231	40,993	-	7,359	-	-	7,359
4344-00	Township of East Side	4,697	5,183	8,149	2,733	-	491	-	-	491

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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	\$ 22,993	\$ -	\$ -	\$ 70,462	\$ 93,455	\$ 60,792	\$ (23,487)	\$ 37,305
4072-02	City of Crosslake Telephone	25,867	-	-	155,017	180,884	68,391	(51,672)	16,719
4080-00	Township of Crow Wing	261	-	-	14,092	14,353	691	(4,697)	(4,006)
4082-00	City of Crystal	181,333	-	-	278,327	459,660	479,427	(92,776)	386,651
4084-00	Township of Crystal Bay	-	-	-	7,046	7,046	-	(2,349)	(2,349)
4088-00	Township of Culdrum	-	-	-	10,569	10,569	-	(3,523)	(3,523)
4092-00	City of Currie	1,829	-	-	28,185	30,014	4,836	(9,395)	(4,559)
4093-00	City of Cyrus	1,829	-	-	-	1,829	4,836	-	4,836
4114-00	City of Dalton	4,181	-	-	-	4,181	11,053	1,174	12,227
4122-00	City of Danube	3,397	-	-	-	3,397	8,981	-	8,981
4124-00	City of Danvers	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
4136-00	City of Darwin	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
4142-00	City of Dassel	16,461	-	-	49,324	65,785	43,521	(16,441)	27,080
4146-00	City of Dawson	20,119	-	-	38,754	58,873	53,193	(12,918)	40,275
4150-00	City of Dayton	23,516	-	-	88,078	111,594	62,174	(29,359)	32,815
4155-00	Township of Dead Lake	-	-	-	3,523	3,523	-	(1,174)	(1,174)
4156-00	Township of Decoria	523	-	-	7,046	7,569	1,382	(2,349)	(967)
4158-00	City of Deephaven	23,777	-	-	52,847	76,624	62,864	(17,616)	45,248
4164-00	City of Deer Creek	784	-	-	-	784	2,072	-	2,072
4170-00	City of Deer River	12,542	-	-	-	12,542	33,159	-	33,159
4182-00	City of Deerwood	9,145	-	-	3,523	12,668	24,179	(1,174)	23,005
4183-00	Township of Deerwood	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
4184-00	City of De Graff	4,442	-	-	-	4,442	11,744	-	11,744
4188-00	City of Delano	54,348	-	-	52,847	107,195	143,690	(17,616)	126,074
4188-02	City of Delano Municipal Utilities	43,112	-	-	63,416	106,528	113,985	(21,139)	92,846
4192-01	City of Delavan	1,306	-	-	-	1,306	3,454	-	3,454
4202-00	City of Dellwood	1,045	-	-	-	1,045	2,763	-	2,763
4214-00	City of Dent	261	-	-	3,523	3,784	691	(1,174)	(483)
4226-00	City of Detroit Lakes	169,575	-	-	214,911	384,486	448,340	(71,637)	376,703
4228-00	Township of Dewald	261	-	-	-	261	691	-	691
4234-00	City of Dexter	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
4240-00	City of Dilworth	21,164	-	-	88,078	109,242	55,956	(29,359)	26,597
4242-00	City of Dodge Center	29,264	-	-	31,708	60,972	77,372	(10,569)	66,803
4252-00	City of Donnelly	523	-	-	-	523	1,382	-	1,382
4260-00	Township of Douglas	784	-	-	-	784	2,072	2,349	4,421
4269-00	Township of Dresbach	1,568	-	-	3,523	5,091	4,145	(1,174)	2,971
4275-00	Township of Dryden	261	-	-	-	261	691	1,174	1,865
4280-00	City of Duluth Entertainment Convention	154,159	-	-	-	154,159	407,582	4,697	412,279
4300-01	City of Duluth	1,436,817	-	-	2,356,970	3,793,787	3,798,803	(785,657)	3,013,146
4301-00	Township of Duluth	1,045	-	-	-	1,045	2,763	-	2,763
4332-00	City of Dumont	1,306	-	-	-	1,306	3,454	-	3,454
4336-00	City of Dundas	10,451	-	-	7,046	17,497	27,633	(2,349)	25,284
4338-00	City of Dundee	261	-	-	3,523	3,784	691	(1,174)	(483)
4342-00	City of Dunnell	3,919	-	-	-	3,919	10,362	-	10,362
4344-00	Township of East Side	261	-	-	-	261	691	-	691

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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
4346-00	City of Eagan	\$ 10,456,633	\$ 10,536,061	\$ 16,566,433	\$ 5,555,900	\$ -	\$ 997,400	\$ -	\$ -	\$ 997,400
4350-00	City of Eagle Bend	201,992	196,936	309,653	103,849	-	18,643	-	-	18,643
4356-00	City of Eagle Lake	164,412	186,571	293,355	98,383	-	17,662	-	3,523	21,185
4357-00	Township of Eagle Lake	9,395	5,183	8,149	2,733	-	491	-	-	491
4359-00	Township of Eagles Nest	4,697	-	-	-	-	-	-	-	-
4362-00	City of East Bethel	991,172	974,314	1,531,967	513,777	-	92,234	-	-	92,234
4366-00	City of East Grand Forks	3,349,317	3,420,463	5,378,183	1,803,686	-	323,799	-	-	323,799
4369-00	City of East Gull Lake	155,017	191,753	301,504	101,116	-	18,152	-	14,092	32,244
4382-00	City of Easton	9,395	5,183	8,149	2,733	-	491	-	-	491
4388-00	City of Echo	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
4404-00	City of Eden Prairie	12,908,727	13,085,860	20,575,624	6,900,466	-	1,238,778	-	-	1,238,778
4406-00	City of Eden Valley	155,017	150,293	236,314	79,253	-	14,228	-	-	14,228
4408-00	City of Edgerton	159,715	160,658	252,612	84,719	-	15,209	-	-	15,209
4410-00	City of Edina	13,956,270	13,904,698	21,863,128	7,332,258	-	1,316,293	-	-	1,316,293
4420-00	City of Eitzen	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
4434-00	City of Elbow Lake	535,515	528,617	831,174	278,752	-	50,042	-	-	50,042
4440-00	City of Elgin	117,437	150,293	236,314	79,253	-	14,228	-	14,092	28,320
4444-00	City of Elizabeth	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
4445-00	Township of Elizabeth	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
4452-00	City of Elk River	5,021,626	4,975,218	7,822,812	2,623,544	-	470,981	-	-	470,981
4452-01	Elk River Utilities	2,433,304	2,477,244	3,895,108	1,306,306	-	234,509	-	-	234,509
4454-00	City of Elko New Market	432,170	471,609	741,537	248,690	-	44,645	-	-	44,645
4456-00	City of Elkton	14,092	10,365	16,298	5,466	-	981	-	-	981
4458-00	City of Ellendale	155,017	191,753	301,504	101,116	-	18,152	-	14,092	32,244
4467-00	City of Ellsworth Parkview Manor Nursing	760,995	720,370	1,132,678	379,867	-	68,194	-	-	68,194
4468-00	City of Ellsworth	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
4471-00	Township of Elm Creek	9,395	10,365	16,298	5,466	-	981	-	-	981
4472-00	Township of Elmdale	18,790	10,365	16,298	5,466	-	981	-	-	981
4486-00	City of Elmore	155,017	165,841	260,760	87,451	-	15,699	-	-	15,699
4492-00	City of Ely	1,348,182	1,373,368	2,159,422	724,207	-	130,010	-	-	130,010
4496-00	City of Elysian	136,227	155,476	244,463	81,986	-	14,718	-	3,523	18,241
4500-00	Township of Embarrass	56,370	46,643	73,339	24,596	-	4,415	-	-	4,415
4505-00	City of Emily	178,505	165,841	260,760	87,451	-	15,699	-	-	15,699
4508-00	City of Emmons	56,370	36,278	57,041	19,130	-	3,434	-	-	3,434
4510-00	Township of Empire	187,900	191,753	301,504	101,116	-	18,152	-	-	18,152
4520-00	City of Erhard	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
4530-00	City of Erskine	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
4544-00	City of Evansville	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
4546-00	City of Eveleth	1,230,745	1,233,440	1,939,405	650,420	-	116,764	-	-	116,764
4558-00	City of Excelsior	563,700	533,799	839,322	281,484	-	50,532	-	-	50,532
4562-00	City of Eyota	187,900	202,118	317,802	106,581	-	19,134	-	-	19,134
4572-00	City of Fairfax	413,380	373,141	586,711	196,766	-	35,324	-	-	35,324
4573-00	Township of Fair Haven	23,487	5,183	8,149	2,733	-	491	-	-	491
4574-00	Township of Fairfield	14,092	10,365	16,298	5,466	-	981	-	-	981
4578-00	City of Fairmont	3,870,739	3,876,524	6,095,274	2,044,178	-	366,973	-	-	366,973



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
4346-00	City of Eagan	\$ 531,196	\$ -	\$ -	\$ 679,963	\$ 1,211,159	\$ 1,404,431	\$ (226,654)	\$ 1,177,777
4350-00	City of Eagle Bend	9,929	-	-	17,616	27,545	26,251	(5,872)	20,379
4356-00	City of Eagle Lake	9,406	-	-	-	9,406	24,869	1,174	26,043
4357-00	Township of Eagle Lake	261	-	-	3,523	3,784	691	(1,174)	(483)
4359-00	Township of Eagles Nest	-	-	-	3,523	3,523	-	(1,174)	(1,174)
4362-00	City of East Bethel	49,122	-	-	81,032	130,154	129,874	(27,011)	102,863
4366-00	City of East Grand Forks	172,449	-	-	186,726	359,175	455,939	(62,242)	393,697
4369-00	City of East Gull Lake	9,668	-	-	-	9,668	25,560	4,697	30,257
4382-00	City of Easton	261	-	-	3,523	3,784	691	(1,174)	(483)
4388-00	City of Echo	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
4404-00	City of Eden Prairie	659,750	-	-	785,657	1,445,407	1,744,313	(261,886)	1,482,427
4406-00	City of Eden Valley	7,577	-	-	14,092	21,669	20,034	(4,697)	15,337
4408-00	City of Edgerton	8,100	-	-	10,569	18,669	21,415	(3,523)	17,892
4410-00	City of Edina	701,033	-	-	1,014,660	1,715,693	1,853,462	(338,220)	1,515,242
4420-00	City of Eitzen	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
4434-00	City of Elbow Lake	26,651	-	-	42,277	68,928	70,463	(14,092)	56,371
4440-00	City of Elgin	7,577	-	-	-	7,577	20,034	4,697	24,731
4444-00	City of Elizabeth	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
4445-00	Township of Elizabeth	784	-	-	3,523	4,307	2,072	(1,174)	898
4452-00	City of Elk River	250,836	-	-	384,021	634,857	663,184	(128,007)	535,177
4452-01	Elk River Utilities	124,895	-	-	140,925	265,820	330,211	(46,975)	283,236
4454-00	City of Elko New Market	23,777	-	-	3,523	27,300	62,864	(1,174)	61,690
4456-00	City of Elkton	523	-	-	3,523	4,046	1,382	(1,174)	208
4458-00	City of Ellendale	9,668	-	-	-	9,668	25,560	4,697	30,257
4467-00	City of Ellsworth Parkview Manor Nursing	36,319	-	-	81,032	117,351	96,024	(27,011)	69,013
4468-00	City of Ellsworth	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
4471-00	Township of Elm Creek	523	-	-	-	523	1,382	-	1,382
4472-00	Township of Elmdale	523	-	-	7,046	7,569	1,382	(2,349)	(967)
4486-00	City of Elmore	8,361	-	-	3,523	11,884	22,106	(1,174)	20,932
4492-00	City of Ely	69,241	-	-	77,509	146,750	183,067	(25,836)	157,231
4496-00	City of Elysian	7,839	-	-	-	7,839	20,725	1,174	21,899
4500-00	Township of Embarrass	2,352	-	-	10,569	12,921	6,217	(3,523)	2,694
4505-00	City of Emily	8,361	-	-	21,139	29,500	22,106	(7,046)	15,060
4508-00	City of Emmons	1,829	-	-	17,616	19,445	4,836	(5,872)	(1,036)
4510-00	Township of Empire	9,668	-	-	10,569	20,237	25,560	(3,523)	22,037
4520-00	City of Erhard	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
4530-00	City of Erskine	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
4544-00	City of Evansville	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
4546-00	City of Eveleth	62,186	-	-	84,555	146,741	164,414	(28,185)	136,229
4558-00	City of Excelsior	26,913	-	-	59,893	86,806	71,154	(19,964)	51,190
4562-00	City of Eyota	10,190	-	-	3,523	13,713	26,942	(1,174)	25,768
4572-00	City of Fairfax	18,813	-	-	56,370	75,183	49,739	(18,790)	30,949
4573-00	Township of Fair Haven	261	-	-	14,092	14,353	691	(4,697)	(4,006)
4574-00	Township of Fairfield	523	-	-	3,523	4,046	1,382	(1,174)	208
4578-00	City of Fairmont	195,443	-	-	267,757	463,200	516,731	(89,252)	427,479



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
4585-00	Township of Fairview	\$ -	\$ 51,825	\$ 81,488	\$ 27,329	\$ -	\$ 4,906	\$ -	\$ 35,231	\$ 40,137
4588-00	City of Falcon Heights	474,447	450,879	708,942	237,759	-	42,683	-	-	42,683
4592-00	Township of Fall Lake	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
4600-00	City of Faribault	4,152,589	4,327,403	6,804,216	2,281,936	-	409,655	-	-	409,655
4610-00	City of Farmington	3,203,694	3,228,709	5,076,679	1,702,571	-	305,647	-	-	305,647
4618-01	Town of Fayal	206,690	207,301	325,950	109,314	-	19,624	-	-	19,624
4632-00	City of Fergus Falls	4,335,792	4,415,506	6,942,745	2,328,395	-	417,995	-	-	417,995
4638-00	City of Fertile	103,345	114,015	179,273	60,123	-	10,793	-	-	10,793
4638-02	Fertile Fair Meadow Nursing Home	1,738,075	2,057,460	3,235,059	1,084,945	-	194,770	-	95,124	289,894
4644-00	City of Fifty Lakes	211,387	202,118	317,802	106,581	-	19,134	-	-	19,134
4652-00	City of Finlayson	117,437	114,015	179,273	60,123	-	10,793	-	-	10,793
4654-00	Township of Fish Lake	61,067	57,008	89,636	30,061	-	5,397	-	-	5,397
4662-00	Township of Fleming	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
4664-00	City of Flensburg	61,067	10,365	16,298	5,466	-	981	-	-	981
4670-00	City of Floodwood	131,530	145,111	228,165	76,520	-	13,737	-	-	13,737
4686-00	City of Foley	319,430	342,046	537,818	180,369	-	32,380	-	-	32,380
4694-00	Township of Forest	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
4700-00	City of Forest Lake	1,930,672	1,798,334	2,827,620	948,302	-	170,240	-	-	170,240
4704-00	City of Foreston	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
4718-00	City of Fosston	648,255	658,180	1,034,893	347,073	-	62,307	-	-	62,307
4728-00	City of Fountain	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
4740-00	Township of Franconia	65,765	57,008	89,636	30,061	-	5,397	-	-	5,397
4746-00	Township of Franklin	126,832	129,563	203,719	68,321	-	12,265	-	-	12,265
4748-00	City of Franklin	75,160	72,555	114,083	38,260	-	6,868	-	-	6,868
4756-00	City of Frazee	263,060	290,221	456,331	153,040	-	27,474	-	-	27,474
4762-00	City of Freeborn	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
4765-00	Township of Freedom	4,697	5,183	8,149	2,733	-	491	-	-	491
4767-00	Township of Freeman	-	5,183	8,149	2,733	-	491	-	3,523	4,014
4770-00	City of Freeport	131,530	160,658	252,612	84,719	-	15,209	-	10,569	25,778
4771-00	Township of French	18,790	25,913	40,744	13,664	-	2,453	-	3,523	5,976
4776-00	Township of French Lake	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
4780-00	City of Fridley	5,110,879	5,203,249	8,181,357	2,743,789	-	492,567	-	-	492,567
4786-00	City of Frost	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
4788-00	City of Fulda	197,295	171,023	268,909	90,184	-	16,190	-	-	16,190
4800-00	Township of Garden City	4,697	-	-	-	-	-	-	-	-
4807-00	City of Garrison	-	10,365	16,298	5,466	-	981	-	7,046	8,027
4807-51	City of Garrison	14,092	-	-	-	-	-	-	-	-
4808-00	City of Garfield	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
4809-00	Township of Garfield	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
4812-00	City of Garvin	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
4814-00	City of Gary	14,092	31,095	48,893	16,397	-	2,944	-	10,569	13,513
4816-00	City of Gaylord	286,547	331,681	521,521	174,903	-	31,399	-	10,569	41,968
4820-00	City of Geneva	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
4830-00	City of Georgetown	4,697	5,183	8,149	2,733	-	491	-	-	491
4840-00	City of Ghent	65,765	62,190	97,785	32,794	-	5,887	-	-	5,887

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Total Deferred Inflows of Resources	Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
4585-00	Township of Fairview	\$ 2,613	\$ -	\$ -	\$ -	\$ 2,613	\$ 6,908	\$ 11,744	\$ 18,652
4588-00	City of Falcon Heights	22,732	-	-	49,324	72,056	60,101	(16,441)	43,660
4592-00	Township of Fall Lake	1,306	-	-	-	1,306	3,454	-	3,454
4600-00	City of Faribault	218,175	-	-	172,633	390,808	576,832	(57,544)	519,288
4610-00	City of Farmington	162,782	-	-	207,864	370,646	430,379	(69,288)	361,091
4618-01	Town of Fayal	10,451	-	-	14,092	24,543	27,633	(4,697)	22,936
4632-00	City of Fergus Falls	222,617	-	-	250,142	472,759	588,576	(83,381)	505,195
4638-00	City of Fertile	5,748	-	-	-	5,748	15,198	-	15,198
4638-02	Fertile Fair Meadow Nursing Home	103,731	-	-	-	103,731	274,254	31,708	305,962
4644-00	City of Fifty Lakes	10,190	-	-	21,139	31,329	26,942	(7,046)	19,896
4652-00	City of Finlayson	5,748	-	-	10,569	16,317	15,198	(3,523)	11,675
4654-00	Township of Fish Lake	2,874	-	-	7,046	9,920	7,599	(2,349)	5,250
4662-00	Township of Fleming	784	-	-	3,523	4,307	2,072	(1,174)	898
4664-00	City of Flensburg	523	-	-	38,754	39,277	1,382	(12,918)	(11,536)
4670-00	City of Floodwood	7,316	-	-	-	7,316	19,343	-	19,343
4686-00	City of Foley	17,245	-	-	7,046	24,291	45,594	(2,349)	43,245
4694-00	Township of Forest	784	-	-	3,523	4,307	2,072	(1,174)	898
4700-00	City of Forest Lake	90,667	-	-	225,480	316,147	239,713	(75,160)	164,553
4704-00	City of Foreston	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
4718-00	City of Fosston	33,183	-	-	38,754	71,937	87,734	(12,918)	74,816
4728-00	City of Fountain	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
4740-00	Township of Franconia	2,874	-	-	10,569	13,443	7,599	(3,523)	4,076
4746-00	Township of Franklin	6,532	-	-	7,046	13,578	17,270	(2,349)	14,921
4748-00	City of Franklin	3,658	-	-	7,046	10,704	9,671	(2,349)	7,322
4756-00	City of Frazee	14,632	-	-	-	14,632	38,686	-	38,686
4762-00	City of Freeborn	1,829	-	-	-	1,829	4,836	-	4,836
4765-00	Township of Freedom	261	-	-	-	261	691	-	691
4767-00	Township of Freeman	261	-	-	-	261	691	1,174	1,865
4770-00	City of Freeport	8,100	-	-	-	8,100	21,415	3,523	24,938
4771-00	Township of French	1,306	-	-	-	1,306	3,454	1,174	4,628
4776-00	Township of French Lake	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
4780-00	City of Fridley	262,332	-	-	295,942	558,274	693,580	(98,647)	594,933
4786-00	City of Frost	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
4788-00	City of Fulda	8,622	-	-	31,708	40,330	22,797	(10,569)	12,228
4800-00	Township of Garden City	-	-	-	3,523	3,523	-	(1,174)	(1,174)
4807-00	City of Garrison	523	-	-	-	523	1,382	2,349	3,731
4807-51	City of Garrison	-	-	-	10,569	10,569	-	(3,523)	(3,523)
4808-00	City of Garfield	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
4809-00	Township of Garfield	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
4812-00	City of Garvin	1,829	-	-	-	1,829	4,836	-	4,836
4814-00	City of Gary	1,568	-	-	-	1,568	4,145	3,523	7,668
4816-00	City of Gaylord	16,722	-	-	-	16,722	44,212	3,523	47,735
4820-00	City of Geneva	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
4830-00	City of Georgetown	261	-	-	-	261	691	-	691
4840-00	City of Ghent	3,135	-	-	7,046	10,181	8,290	(2,349)	5,941

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)	(6.90%)	(8.90%)					
4842-00	City of Gibbon	\$ 51,672	\$ 72,555	\$ 114,083	\$ 38,260	\$ -	\$ 6,868	\$ -	\$ 10,569	\$ 17,437
4844-00	City of Gilbert	587,187	627,085	986,000	330,676	-	59,363	-	-	59,363
4850-00	City of Gilman	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
4855-00	Township of Girard	37,580	31,095	48,893	16,397	-	2,944	-	-	2,944
4860-00	City of Glencoe	1,099,215	1,129,789	1,776,430	595,763	-	106,952	-	-	106,952
4860-02	City of Glencoe Municipal Utilities	836,155	844,751	1,328,248	445,456	-	79,969	-	-	79,969
4868-00	City of Glenville	56,370	51,825	81,488	27,329	-	4,906	-	-	4,906
4870-00	City of Glenwood	554,305	559,712	880,066	295,149	-	52,985	-	-	52,985
4876-00	City of Glyndon	197,295	191,753	301,504	101,116	-	18,152	-	-	18,152
4877-00	Township of Gnesen	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434
4884-00	City of Golden Valley	5,594,721	5,623,033	8,841,407	2,965,151	-	532,306	-	-	532,306
4886-00	City of Gonvick	61,067	67,373	105,934	35,527	-	6,378	-	-	6,378
4892-00	City of Good Thunder	79,857	98,468	154,826	51,924	-	9,321	-	7,046	16,367
4896-00	City of Goodhue	187,900	181,388	285,207	95,650	-	17,171	-	-	17,171
4902-00	City of Goodridge	65,765	77,738	122,231	40,993	-	7,359	-	3,523	10,882
4904-00	City of Goodview	479,145	492,339	774,132	259,622	-	46,607	-	-	46,607
4920-00	City of Graceville	79,857	82,920	130,380	43,726	-	7,850	-	-	7,850
4925-00	Township of Grand Lake	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
4936-00	City of Grand Marais	756,297	715,188	1,124,529	377,134	-	67,703	-	-	67,703
4936-03	City of Grand Marais Municipal Utilities	324,127	321,316	505,223	169,437	-	30,418	-	-	30,418
4940-00	City of Grand Meadow	183,202	165,841	260,760	87,451	-	15,699	-	-	15,699
4947-00	Township of Grand Prairie	4,697	5,183	8,149	2,733	-	491	-	-	491
4952-00	City of Grand Rapids	2,649,389	2,705,275	4,253,654	1,426,552	-	256,096	-	-	256,096
4952-03	City of Grand Rapids Municipal Utilities	2,160,850	2,093,738	3,292,100	1,104,075	-	198,204	-	-	198,204
4953-00	City of Granada	4,697	20,730	32,595	10,931	-	1,962	-	10,569	12,531
4960-00	City of Granite Falls	1,305,905	1,295,630	2,037,191	683,215	-	122,651	-	-	122,651
4960-01	City of Granite Falls Hospital And Manor	6,886,534	7,219,249	11,351,225	3,806,871	-	683,413	-	-	683,413
4976-00	City of Grasston	9,395	10,365	16,298	5,466	-	981	-	-	981
4979-00	City of Grant	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
4984-00	Township of Great Scott	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
4988-00	City of Green Isle	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
4998-00	City of Greenbush	93,950	103,650	162,975	54,657	-	9,812	-	-	9,812
5000-00	Township of Greenbush	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
5004-00	City of Greenfield	155,017	222,848	350,397	117,513	-	21,096	-	35,231	56,327
5010-00	Township of Greenvale	4,697	-	-	-	-	-	-	-	-
5014-00	Township of Greenway	84,555	77,738	122,231	40,993	-	7,359	-	-	7,359
5021-00	Township of Greenwood	103,345	82,920	130,380	43,726	-	7,850	-	-	7,850
5026-00	City of Grey Eagle	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
5032-00	City of Grove City	178,505	150,293	236,314	79,253	-	14,228	-	-	14,228
5040-00	City of Grygla	70,462	62,190	97,785	32,794	-	5,887	-	-	5,887
5048-00	City of Hackensack	220,782	222,848	350,397	117,513	-	21,096	-	-	21,096
5050-00	City of Hadley	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
5062-00	City of Hallock	267,757	259,126	407,438	136,643	-	24,530	-	-	24,530
5066-00	City of Halstad Municipal Utilities	197,295	186,571	293,355	98,383	-	17,662	-	-	17,662
5072-00	City of Ham Lake	695,230	678,910	1,067,488	358,004	-	64,269	-	-	64,269

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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
4842-00	City of Gibbon	\$ 3,658	\$ -	\$ -	\$ -	\$ 3,658	\$ 9,671	\$ 3,523	\$ 13,194
4844-00	City of Gilbert	31,616	-	-	14,092	45,708	83,589	(4,697)	78,892
4850-00	City of Gilman	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
4855-00	Township of Girard	1,568	-	-	7,046	8,614	4,145	(2,349)	1,796
4860-00	City of Glencoe	56,961	-	-	56,370	113,331	150,598	(18,790)	131,808
4860-02	City of Glencoe Municipal Utilities	42,590	-	-	52,847	95,437	112,603	(17,616)	94,987
4868-00	City of Glenville	2,613	-	-	7,046	9,659	6,908	(2,349)	4,559
4870-00	City of Glenwood	28,219	-	-	35,231	63,450	74,608	(11,744)	62,864
4876-00	City of Glyndon	9,668	-	-	17,616	27,284	25,560	(5,872)	19,688
4877-00	Township of Gnesen	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
4884-00	City of Golden Valley	283,496	-	-	373,451	656,947	749,536	(124,484)	625,052
4886-00	City of Gonvick	3,397	-	-	-	3,397	8,981	-	8,981
4892-00	City of Good Thunder	4,964	-	-	-	4,964	13,126	2,349	15,475
4896-00	City of Goodhue	9,145	-	-	17,616	26,761	24,179	(5,872)	18,307
4902-00	City of Goodridge	3,919	-	-	-	3,919	10,362	1,174	11,536
4904-00	City of Goodview	24,822	-	-	24,662	49,484	65,628	(8,221)	57,407
4920-00	City of Graceville	4,181	-	-	3,523	7,704	11,053	(1,174)	9,879
4925-00	Township of Grand Lake	784	-	-	-	784	2,072	-	2,072
4936-00	City of Grand Marais	36,058	-	-	81,032	117,090	95,333	(27,011)	68,322
4936-03	City of Grand Marais Municipal Utilities	16,200	-	-	24,662	40,862	42,831	(8,221)	34,610
4940-00	City of Grand Meadow	8,361	-	-	24,662	33,023	22,106	(8,221)	13,885
4947-00	Township of Grand Prairie	261	-	-	-	261	691	-	691
4952-00	City of Grand Rapids	136,392	-	-	147,971	284,363	360,606	(49,324)	311,282
4952-03	City of Grand Rapids Municipal Utilities	105,560	-	-	197,295	302,855	279,090	(65,765)	213,325
4953-00	City of Granada	1,045	-	-	-	1,045	2,763	3,523	6,286
4960-00	City of Granite Falls	65,322	-	-	98,647	163,969	172,704	(32,882)	139,822
4960-01	City of Granite Falls Hospital And Manor	363,973	-	-	257,188	621,161	962,308	(85,729)	876,579
4976-00	City of Grasston	523	-	-	-	523	1,382	-	1,382
4979-00	City of Grant	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
4984-00	Township of Great Scott	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
4988-00	City of Green Isle	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
4998-00	City of Greenbush	5,226	-	-	-	5,226	13,816	-	13,816
5000-00	Township of Greenbush	784	-	-	-	784	2,072	-	2,072
5004-00	City of Greenfield	11,235	-	-	-	11,235	29,705	11,744	41,449
5010-00	Township of Greenvale	-	-	-	3,523	3,523	-	(1,174)	(1,174)
5014-00	Township of Greenway	3,919	-	-	10,569	14,488	10,362	(3,523)	6,839
5021-00	Township of Greenwood	4,181	-	-	21,139	25,320	11,053	(7,046)	4,007
5026-00	City of Grey Eagle	2,613	-	-	-	2,613	6,908	-	6,908
5032-00	City of Grove City	7,577	-	-	31,708	39,285	20,034	(10,569)	9,465
5040-00	City of Grygla	3,135	-	-	10,569	13,704	8,290	(3,523)	4,767
5048-00	City of Hackensack	11,235	-	-	14,092	25,327	29,705	(4,697)	25,008
5050-00	City of Hadley	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
5062-00	City of Hallock	13,064	-	-	24,662	37,726	34,541	(8,221)	26,320
5066-00	City of Halstad Municipal Utilities	9,406	-	-	21,139	30,545	24,869	(7,046)	17,823
5072-00	City of Ham Lake	34,229	-	-	59,893	94,122	90,497	(19,964)	70,533

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
5074-00	City of Hamburg	\$ 103,345	\$ 108,833	\$ 171,124	\$ 57,390	\$ -	\$ 10,303	\$ -	\$ -	\$ 10,303
5080-00	Township of Hampton	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
5096-02	City of Hancock	98,647	93,285	146,678	49,191	-	8,831	-	-	8,831
5100-00	City of Hanley Falls	108,042	98,468	154,826	51,924	-	9,321	-	-	9,321
5104-00	City of Hanover	164,412	217,666	342,248	114,780	-	20,605	-	24,662	45,267
5106-00	City of Hanska	122,135	108,833	171,124	57,390	-	10,303	-	-	10,303
5110-00	City of Hardwick	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
5118-00	City of Harmony	272,455	269,491	423,736	142,109	-	25,511	-	-	25,511
5122-00	City of Harris	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
5123-01	Township of Harris	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
5134-00	City of Hartland	46,975	36,278	57,041	19,130	-	3,434	-	-	3,434
5142-00	City of Hastings	3,635,864	3,746,961	5,891,555	1,975,856	-	354,707	-	-	354,707
5159-00	Township of Haven	4,697	5,183	8,149	2,733	-	491	-	-	491
5160-00	City of Hawley	723,415	746,283	1,173,422	393,532	-	70,647	-	-	70,647
5170-00	City of Hayfield	140,925	186,571	293,355	98,383	-	17,662	-	21,139	38,801
5170-01	City of Hayfield Field Crest Care Center	1,583,057	1,528,843	2,403,885	806,193	-	144,728	-	-	144,728
5175-00	City of Hayward	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
5180-00	Township of Hazelton	9,395	5,183	8,149	2,733	-	491	-	-	491
5188-00	City of Hector	201,992	217,666	342,248	114,780	-	20,605	-	-	20,605
5189-00	Township of Helen	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
5192-00	Township of Helga	9,395	10,365	16,298	5,466	-	981	-	-	981
5208-00	City of Henderson	159,715	160,658	252,612	84,719	-	15,209	-	-	15,209
5214-00	City of Hendricks	126,832	124,380	195,570	65,589	-	11,775	-	-	11,775
5220-00	City of Hendrum	70,462	57,008	89,636	30,061	-	5,397	-	-	5,397
5224-00	City of Henning	460,355	476,792	749,686	251,423	-	45,136	-	-	45,136
5234-00	City of Hermantown	864,340	938,036	1,474,926	494,647	-	88,800	-	-	88,800
5236-00	City of Herman	84,555	98,468	154,826	51,924	-	9,321	-	3,523	12,844
5240-00	City of Heron Lake	155,017	171,023	268,909	90,184	-	16,190	-	-	16,190
5242-00	City of Hewitt	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925
5246-00	City of Hibbing	3,640,562	3,793,604	5,964,894	2,000,452	-	359,123	-	-	359,123
5246-01	City of Hibbing Public Utilities Commission	4,838,424	4,866,385	7,651,688	2,566,154	-	460,678	-	-	460,678
5262-00	Township of Highwater	-	5,183	8,149	2,733	-	491	-	3,523	4,014
5266-00	City of Hill City	150,320	150,293	236,314	79,253	-	14,228	-	-	14,228
5278-00	City of Hills	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
5282-00	City of Hilltop	126,832	124,380	195,570	65,589	-	11,775	-	-	11,775
5286-00	City of Hinckley	516,725	497,522	782,281	262,354	-	47,098	-	-	47,098
5292-00	City of Hitterdal	136,227	129,563	203,719	68,321	-	12,265	-	-	12,265
5298-00	Township of Hoff	-	-	-	-	-	-	-	-	-
5300-00	City of Hoffman	79,857	82,920	130,380	43,726	-	7,850	-	-	7,850
5304-00	City of Hokah	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
5308-00	Township of Holding	4,697	5,183	8,149	2,733	-	491	-	-	491
5310-00	City of Holdingford	201,992	196,936	309,653	103,849	-	18,643	-	-	18,643
5315-00	City of Holland	37,580	31,095	48,893	16,397	-	2,944	-	-	2,944
5316-00	City of Hollandale	9,395	10,365	16,298	5,466	-	981	-	-	981
5318-00	City of Holloway	4,697	5,183	8,149	2,733	-	491	-	-	491

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
5074-00	City of Hamburg	\$ 5,487	\$ -	\$ -	\$ 3,523	\$ 9,010	\$ 14,507	\$ (1,174)	\$ 13,333
5080-00	Township of Hampton	784	-	-	-	784	2,072	-	2,072
5096-02	City of Hancock	4,703	-	-	10,569	15,272	12,435	(3,523)	8,912
5100-00	City of Hanley Falls	4,964	-	-	14,092	19,056	13,126	(4,697)	8,429
5104-00	City of Hanover	10,974	-	-	-	10,974	29,014	8,221	37,235
5106-00	City of Hanska	5,487	-	-	17,616	23,103	14,507	(5,872)	8,635
5110-00	City of Hardwick	784	-	-	-	784	2,072	-	2,072
5118-00	City of Harmony	13,587	-	-	21,139	34,726	35,922	(7,046)	28,876
5122-00	City of Harris	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
5123-01	Township of Harris	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
5134-00	City of Hartland	1,829	-	-	10,569	12,398	4,836	(3,523)	1,313
5142-00	City of Hastings	188,911	-	-	179,679	368,590	499,461	(59,893)	439,568
5159-00	Township of Haven	261	-	-	-	261	691	-	691
5160-00	City of Hawley	37,625	-	-	35,231	72,856	99,478	(11,744)	87,734
5170-00	City of Hayfield	9,406	-	-	-	9,406	24,869	7,046	31,915
5170-01	City of Hayfield Field Crest Care Center	77,080	-	-	147,971	225,051	203,791	(49,324)	154,467
5175-00	City of Hayward	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
5180-00	Township of Hazelton	261	-	-	3,523	3,784	691	(1,174)	(483)
5188-00	City of Hector	10,974	-	-	3,523	14,497	29,014	(1,174)	27,840
5189-00	Township of Helen	784	-	-	-	784	2,072	-	2,072
5192-00	Township of Helga	523	-	-	-	523	1,382	-	1,382
5208-00	City of Henderson	8,100	-	-	10,569	18,669	21,415	(3,523)	17,892
5214-00	City of Hendricks	6,271	-	-	10,569	16,840	16,580	(3,523)	13,057
5220-00	City of Hendrum	2,874	-	-	14,092	16,966	7,599	(4,697)	2,902
5224-00	City of Henning	24,038	-	-	21,139	45,177	63,555	(7,046)	56,509
5234-00	City of Hermantown	47,293	-	-	10,569	57,862	125,038	(3,523)	121,515
5236-00	City of Herman	4,964	-	-	-	4,964	13,126	1,174	14,300
5240-00	City of Heron Lake	8,622	-	-	-	8,622	22,797	-	22,797
5242-00	City of Hewitt	2,090	-	-	-	2,090	5,527	-	5,527
5246-00	City of Hibbing	191,262	-	-	151,494	342,756	505,678	(50,498)	455,180
5246-01	City of Hibbing Public Utilities Commission	245,348	-	-	320,604	565,952	648,677	(106,868)	541,809
5262-00	Township of Highwater	261	-	-	-	261	691	1,174	1,865
5266-00	City of Hill City	7,577	-	-	10,569	18,146	20,034	(3,523)	16,511
5278-00	City of Hills	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
5282-00	City of Hilltop	6,271	-	-	10,569	16,840	16,580	(3,523)	13,057
5286-00	City of Hinckley	25,084	-	-	49,324	74,408	66,318	(16,441)	49,877
5292-00	City of Hitterdal	6,532	-	-	14,092	20,624	17,270	(4,697)	12,573
5298-00	Township of Hoff	-	-	-	-	-	-	-	-
5300-00	City of Hoffman	4,181	-	-	3,523	7,704	11,053	(1,174)	9,879
5304-00	City of Hokah	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
5308-00	Township of Holding	261	-	-	-	261	691	-	691
5310-00	City of Holdingford	9,929	-	-	17,616	27,545	26,251	(5,872)	20,379
5315-00	City of Holland	1,568	-	-	7,046	8,614	4,145	(2,349)	1,796
5316-00	City of Hollandale	523	-	-	-	523	1,382	-	1,382
5318-00	City of Holloway	261	-	-	-	261	691	-	691



Public Employees Retirement Association of Minnesota  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
5320-00	Township of Holly	\$ 4,697	\$ 5,183	\$ 8,149	\$ 2,733	\$ -	\$ 491	\$ -	\$ -	\$ 491
5322-00	Township of Hollywood	42,277	46,643	73,339	24,596	-	4,415	-	-	4,415
5330-00	Township of Holyoke	-	-	-	-	-	-	-	-	-
5354-00	City of Hopkins	4,176,077	4,306,673	6,771,621	2,271,005	-	407,693	-	-	407,693
5362-00	City of Houston	277,152	259,126	407,438	136,643	-	24,530	-	-	24,530
5363-00	Township of Houston	9,395	5,183	8,149	2,733	-	491	-	-	491
5366-00	City of Howard Lake	399,287	357,594	562,265	188,567	-	33,852	-	-	33,852
5368-00	City of Hoyt Lakes	690,532	699,640	1,100,083	368,936	-	66,232	-	-	66,232
5376-00	City of Hugo	1,305,905	1,269,717	1,996,447	669,550	-	120,198	-	-	120,198
5392-00	City of Hutchinson	4,467,322	4,379,229	6,885,704	2,309,265	-	414,561	-	-	414,561
5392-01	City of Hutchinson Municipal Utilities	3,809,672	3,700,319	5,818,216	1,951,261	-	350,292	-	-	350,292
5398-00	Township of Ida	4,697	5,183	8,149	2,733	-	491	-	-	491
5400-00	Township of Ideal	117,437	124,380	195,570	65,589	-	11,775	-	-	11,775
5403-00	Township of Idun	-	5,183	8,149	2,733	-	491	-	3,523	4,014
5406-00	City of Independence	403,985	352,411	554,116	185,834	-	33,361	-	-	33,361
5416-00	City of International Falls	2,344,052	2,306,221	3,626,199	1,216,122	-	218,319	-	-	218,319
5420-00	City of Inver Grove Heights	5,740,344	5,612,668	8,825,109	2,959,685	-	531,325	-	-	531,325
5434-00	Township of Irondale	103,345	103,650	162,975	54,657	-	9,812	-	-	9,812
5436-00	City of Ironton	122,135	129,563	203,719	68,321	-	12,265	-	-	12,265
5442-00	City of Isanti	1,052,240	1,134,972	1,784,579	598,496	-	107,442	-	-	107,442
5443-00	Township of Isanti	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
5452-00	City of Isle	295,942	305,769	480,777	161,239	-	28,946	-	-	28,946
5458-00	City of Ivanhoe	159,715	181,388	285,207	95,650	-	17,171	-	3,523	20,694
5462-00	City of Jackson	845,550	865,481	1,360,843	456,387	-	81,931	-	-	81,931
5470-00	City of Janesville	587,187	585,625	920,810	308,813	-	55,438	-	-	55,438
5470-02	City of Janesville Nursing Home	930,105	875,846	1,377,141	461,853	-	82,912	-	-	82,912
5472-00	City of Jasper	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
5475-00	Township of Jay	4,697	5,183	8,149	2,733	-	491	-	-	491
5478-00	City of Jeffers	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
5484-00	City of Jenkins	42,277	51,825	81,488	27,329	-	4,906	-	3,523	8,429
5500-00	City of Jordan	704,625	813,655	1,279,356	429,059	-	77,025	-	24,662	101,687
5518-00	Township of Kanaranzi	4,697	5,183	8,149	2,733	-	491	-	-	491
5521-00	City of Kandiyohi	65,765	82,920	130,380	43,726	-	7,850	-	7,046	14,896
5522-00	City of Karlstad	112,740	114,015	179,273	60,123	-	10,793	-	-	10,793
5526-00	City of Kasota	98,647	67,373	105,934	35,527	-	6,378	-	-	6,378
5528-00	City of Kasson	1,493,805	1,684,319	2,648,348	888,179	-	159,447	-	24,662	184,109
5530-00	Township of Kathio	9,395	5,183	8,149	2,733	-	491	-	-	491
5534-00	City of Keewatin	216,085	181,388	285,207	95,650	-	17,171	-	-	17,171
5534-01	City of Keewatin Utilities	89,252	98,468	154,826	51,924	-	9,321	-	-	9,321
5538-00	City of Kelliher	145,622	155,476	244,463	81,986	-	14,718	-	-	14,718
5540-00	City of Kellogg	117,437	93,285	146,678	49,191	-	8,831	-	-	8,831
5546-00	City of Kennedy	79,857	67,373	105,934	35,527	-	6,378	-	-	6,378
5551-00	Farwell Kensington Sanitary District	23,487	15,548	24,446	8,199	-	1,472	-	-	1,472
5555-00	Township of Kenyon	4,697	5,183	8,149	2,733	-	491	-	-	491
5556-00	City of Kenyon	380,497	404,236	635,603	213,163	-	38,267	-	-	38,267



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
5320-00	Township of Holly	\$ 261	\$ -	\$ -	\$ -	\$ 261	\$ 691	\$ -	\$ 691
5322-00	Township of Hollywood	2,352	-	-	-	2,352	6,217	-	6,217
5330-00	Township of Holyoke	-	-	-	-	-	-	-	-
5354-00	City of Hopkins	217,129	-	-	204,341	421,470	574,069	(68,114)	505,955
5362-00	City of Houston	13,064	-	-	31,708	44,772	34,541	(10,569)	23,972
5363-00	Township of Houston	261	-	-	3,523	3,784	691	(1,174)	(483)
5366-00	City of Howard Lake	18,029	-	-	56,370	74,399	47,666	(18,790)	28,876
5368-00	City of Hoyt Lakes	35,274	-	-	42,277	77,551	93,260	(14,092)	79,168
5376-00	City of Hugo	64,015	-	-	116,263	180,278	169,250	(38,754)	130,496
5392-00	City of Hutchinson	220,788	-	-	373,451	594,239	583,740	(124,484)	459,256
5392-01	City of Hutchinson Municipal Utilities	186,559	-	-	341,743	528,302	493,243	(113,914)	379,329
5398-00	Township of Ida	261	-	-	-	261	691	-	691
5400-00	Township of Ideal	6,271	-	-	3,523	9,794	16,580	(1,174)	15,406
5403-00	Township of Idun	261	-	-	-	261	691	1,174	1,865
5406-00	City of Independence	17,768	-	-	63,416	81,184	46,976	(21,139)	25,837
5416-00	City of International Falls	116,273	-	-	190,249	306,522	307,414	(63,416)	243,998
5420-00	City of Inver Grove Heights	282,974	-	-	489,714	772,688	748,155	(163,238)	584,917
5434-00	Township of Irondale	5,226	-	-	7,046	12,272	13,816	(2,349)	11,467
5436-00	City of Ironton	6,532	-	-	3,523	10,055	17,270	(1,174)	16,096
5442-00	City of Isanti	57,222	-	-	17,616	74,838	151,289	(5,872)	145,417
5443-00	Township of Isanti	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
5452-00	City of Isle	15,416	-	-	14,092	29,508	40,758	(4,697)	36,061
5458-00	City of Ivanhoe	9,145	-	-	-	9,145	24,179	1,174	25,353
5462-00	City of Jackson	43,635	-	-	45,801	89,436	115,366	(15,267)	100,099
5470-00	City of Janesville	29,525	-	-	42,277	71,802	78,062	(14,092)	63,970
5470-02	City of Janesville Nursing Home	44,158	-	-	102,171	146,329	116,748	(34,057)	82,691
5472-00	City of Jasper	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
5475-00	Township of Jay	261	-	-	-	261	691	-	691
5478-00	City of Jeffers	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
5484-00	City of Jenkins	2,613	-	-	-	2,613	6,908	1,174	8,082
5500-00	City of Jordan	41,022	-	-	-	41,022	108,458	8,221	116,679
5518-00	Township of Kanaranzi	261	-	-	-	261	691	-	691
5521-00	City of Kandiyohi	4,181	-	-	-	4,181	11,053	2,349	13,402
5522-00	City of Karlstad	5,748	-	-	7,046	12,794	15,198	(2,349)	12,849
5526-00	City of Kasota	3,397	-	-	28,185	31,582	8,981	(9,395)	(414)
5528-00	City of Kasson	84,918	-	-	-	84,918	224,516	8,221	232,737
5530-00	Township of Kathio	261	-	-	3,523	3,784	691	(1,174)	(483)
5534-00	City of Keewatin	9,145	-	-	38,754	47,899	24,179	(12,918)	11,261
5534-01	City of Keewatin Utilities	4,964	-	-	-	4,964	13,126	-	13,126
5538-00	City of Kelliher	7,839	-	-	3,523	11,362	20,725	(1,174)	19,551
5540-00	City of Kellogg	4,703	-	-	24,662	29,365	12,435	(8,221)	4,214
5546-00	City of Kennedy	3,397	-	-	14,092	17,489	8,981	(4,697)	4,284
5551-00	Farwell Kensington Sanitary District	784	-	-	7,046	7,830	2,072	(2,349)	(277)
5555-00	Township of Kenyon	261	-	-	-	261	691	-	691
5556-00	City of Kenyon	20,380	-	-	10,569	30,949	53,884	(3,523)	50,361

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
5556-01	City of Kenyon Utilities	\$ 206,690	\$ 196,936	\$ 309,653	\$ 103,849	\$ -	\$ 18,643	\$ -	\$ -	\$ 18,643
5560-00	City of Kerkhoven	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
5568-00	Township of Kettle River	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
5570-00	City of Kettle River	65,765	62,190	97,785	32,794	-	5,887	-	-	5,887
5576-00	City of Kiester	65,765	77,738	122,231	40,993	-	7,359	-	3,523	10,882
5586-01	City of Kimball	75,160	72,555	114,083	38,260	-	6,868	-	-	6,868
5589-00	Township of Kimberly	-	5,183	8,149	2,733	-	491	-	3,523	4,014
5600-00	City of Kinney	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
5614-00	Township of Krain	28,185	20,730	32,595	10,931	-	1,962	-	-	1,962
5626-00	City of La Crescent	676,440	704,823	1,108,232	371,669	-	66,722	-	-	66,722
5630-00	Township of Lacrosse	4,697	5,183	8,149	2,733	-	491	-	-	491
5632-00	Township of Lafayette	14,092	10,365	16,298	5,466	-	981	-	-	981
5634-00	City of Lafayette	84,555	103,650	162,975	54,657	-	9,812	-	7,046	16,858
5635-00	Township of La Grand	239,572	233,213	366,694	122,979	-	22,077	-	-	22,077
5650-00	City of Lake Benton	117,437	134,745	211,868	71,054	-	12,756	-	3,523	16,279
5652-00	City of Lake Bronson	51,672	46,643	73,339	24,596	-	4,415	-	-	4,415
5654-00	City of Lake City	2,146,757	2,187,023	3,438,778	1,153,266	-	207,035	-	-	207,035
5656-00	City of Lake Crystal	709,322	658,180	1,034,893	347,073	-	62,307	-	-	62,307
5658-00	Township of Lake Edward	28,185	15,548	24,446	8,199	-	1,472	-	-	1,472
5662-00	City of Lake Elmo	897,222	875,846	1,377,141	461,853	-	82,912	-	-	82,912
5670-00	Township of Lake Fremont	4,697	5,183	8,149	2,733	-	491	-	-	491
5694-00	City of Lake Lillian	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
5702-00	City of Lake Park	375,800	373,141	586,711	196,766	-	35,324	-	-	35,324
5712-00	City of Lake Shore	169,110	139,928	220,017	73,787	-	13,246	-	-	13,246
5715-00	City of Lake St Croix Beach	37,580	72,555	114,083	38,260	-	6,868	-	21,139	28,007
5720-00	Township of Lake View	32,882	41,460	65,190	21,863	-	3,925	-	3,523	7,448
5722-01	City of Lake Wilson	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
5724-00	City of Lakefield	455,657	450,879	708,942	237,759	-	42,683	-	-	42,683
5724-07	City of Lakefield Ambulance	4,697	5,183	8,149	2,733	-	491	-	-	491
5726-00	City of Lakeland	192,597	181,388	285,207	95,650	-	17,171	-	-	17,171
5736-00	Township of Laketown	126,832	129,563	203,719	68,321	-	12,265	-	-	12,265
5742-00	City of Lakeville	7,811,941	7,981,079	12,549,093	4,208,601	-	755,532	-	-	755,532
5744-00	Township of Lakewood	32,882	31,095	48,893	16,397	-	2,944	-	-	2,944
5746-00	Township of Lakin	14,092	10,365	16,298	5,466	-	981	-	-	981
5751-00	City of Lamberton Valley View Manor	1,052,240	1,041,686	1,637,901	549,304	-	98,612	-	-	98,612
5752-00	City of Lamberton	145,622	171,023	268,909	90,184	-	16,190	-	7,046	23,236
5756-00	City of Lancaster	89,252	93,285	146,678	49,191	-	8,831	-	-	8,831
5758-00	City of Landfall	89,252	103,650	162,975	54,657	-	9,812	-	3,523	13,335
5760-00	City of Lanesboro	310,035	305,769	480,777	161,239	-	28,946	-	-	28,946
5761-00	Township of Lanesburgh	14,092	5,183	8,149	2,733	-	491	-	-	491
5778-00	City of La Prairie	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
5786-00	City of Lauderdale	291,245	279,856	440,033	147,574	-	26,493	-	-	26,493
5794-00	City of Le Center	441,565	440,514	692,645	232,293	-	41,701	-	-	41,701
5796-00	Township of Lent	112,740	119,198	187,422	62,856	-	11,284	-	-	11,284
5799-00	Township of Le Ray	4,697	5,183	8,149	2,733	-	491	-	-	491

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
5556-01	City of Kenyon Utilities	\$ 9,929	\$ -	\$ -	\$ 21,139	\$ 31,068	\$ 26,251	\$ (7,046)	\$ 19,205
5560-00	City of Kerkhoven	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
5568-00	Township of Kettle River	784	-	-	3,523	4,307	2,072	(1,174)	898
5570-00	City of Kettle River	3,135	-	-	7,046	10,181	8,290	(2,349)	5,941
5576-00	City of Kiester	3,919	-	-	-	3,919	10,362	1,174	11,536
5586-01	City of Kimball	3,658	-	-	7,046	10,704	9,671	(2,349)	7,322
5589-00	Township of Kimberly	261	-	-	-	261	691	1,174	1,865
5600-00	City of Kinney	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
5614-00	Township of Krain	1,045	-	-	7,046	8,091	2,763	(2,349)	414
5626-00	City of La Crescent	35,535	-	-	28,185	63,720	93,951	(9,395)	84,556
5630-00	Township of Lacrosse	261	-	-	-	261	691	-	691
5632-00	Township of Lafayette	523	-	-	3,523	4,046	1,382	(1,174)	208
5634-00	City of Lafayette	5,226	-	-	-	5,226	13,816	2,349	16,165
5635-00	Township of La Grand	11,758	-	-	21,139	32,897	31,087	(7,046)	24,041
5650-00	City of Lake Benton	6,793	-	-	-	6,793	17,961	1,174	19,135
5652-00	City of Lake Bronson	2,352	-	-	7,046	9,398	6,217	(2,349)	3,868
5654-00	City of Lake City	110,263	-	-	123,309	233,572	291,525	(41,103)	250,422
5656-00	City of Lake Crystal	33,183	-	-	84,555	117,738	87,734	(28,185)	59,549
5658-00	Township of Lake Edward	784	-	-	10,569	11,353	2,072	(3,523)	(1,451)
5662-00	City of Lake Elmo	44,158	-	-	77,509	121,667	116,748	(25,836)	90,912
5670-00	Township of Lake Fremont	261	-	-	-	261	691	-	691
5694-00	City of Lake Lillian	2,613	-	-	-	2,613	6,908	-	6,908
5702-00	City of Lake Park	18,813	-	-	28,185	46,998	49,739	(9,395)	40,344
5712-00	City of Lake Shore	7,055	-	-	31,708	38,763	18,652	(10,569)	8,083
5715-00	City of Lake St Croix Beach	3,658	-	-	-	3,658	9,671	7,046	16,717
5720-00	Township of Lake View	2,090	-	-	-	2,090	5,527	1,174	6,701
5722-01	City of Lake Wilson	784	-	-	-	784	2,072	-	2,072
5724-00	City of Lakefield	22,732	-	-	35,231	57,963	60,101	(11,744)	48,357
5724-07	City of Lakefield Ambulance	261	-	-	-	261	691	-	691
5726-00	City of Lakeland	9,145	-	-	21,139	30,284	24,179	(7,046)	17,133
5736-00	Township of Laketown	6,532	-	-	7,046	13,578	17,270	(2,349)	14,921
5742-00	City of Lakeville	402,382	-	-	433,344	835,726	1,063,858	(144,448)	919,410
5744-00	Township of Lakewood	1,568	-	-	3,523	5,091	4,145	(1,174)	2,971
5746-00	Township of Lakin	523	-	-	3,523	4,046	1,382	(1,174)	208
5751-00	City of Lamberton Valley View Manor	52,519	-	-	81,032	133,551	138,854	(27,011)	111,843
5752-00	City of Lamberton	8,622	-	-	-	8,622	22,797	2,349	25,146
5756-00	City of Lancaster	4,703	-	-	3,523	8,226	12,435	(1,174)	11,261
5758-00	City of Landfall	5,226	-	-	-	5,226	13,816	1,174	14,990
5760-00	City of Lanesboro	15,416	-	-	24,662	40,078	40,758	(8,221)	32,537
5761-00	Township of Lanesburgh	261	-	-	7,046	7,307	691	(2,349)	(1,658)
5778-00	City of La Prairie	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
5786-00	City of Lauderdale	14,109	-	-	28,185	42,294	37,304	(9,395)	27,909
5794-00	City of Le Center	22,209	-	-	31,708	53,917	58,719	(10,569)	48,150
5796-00	Township of Lent	6,010	-	-	3,523	9,533	15,889	(1,174)	14,715
5799-00	Township of Le Ray	261	-	-	-	261	691	-	691

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
5800-00	City of Leroy	\$ 122,135	\$ 114,015	\$ 179,273	\$ 60,123	\$ -	\$ 10,793	\$ -	\$ -	\$ 10,793
5801-00	Township of Le Sauk	-	-	-	-	-	-	-	-	-
5804-00	City of Le Sueur	1,803,840	1,782,787	2,803,174	940,103	-	168,768	-	-	168,768
5840-00	Township of Leon	9,395	10,365	16,298	5,466	-	981	-	-	981
5842-00	Township of Leon	9,395	10,365	16,298	5,466	-	981	-	-	981
5856-01	City of Lester Prairie	187,900	186,571	293,355	98,383	-	17,662	-	-	17,662
5862-00	City of Lewiston	206,690	207,301	325,950	109,314	-	19,624	-	-	19,624
5864-00	City of Lewisville	65,765	72,555	114,083	38,260	-	6,868	-	-	6,868
5868-00	City of Lexington	535,515	606,355	953,405	319,744	-	57,401	-	10,569	67,970
5882-00	City of Lilydale	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
5900-00	Township of Linden	9,395	10,365	16,298	5,466	-	981	-	-	981
5904-00	City of Lindstrom	610,675	590,807	928,959	311,546	-	55,929	-	-	55,929
5906-00	City of Lino Lakes	2,029,320	2,124,833	3,340,992	1,120,472	-	201,148	-	-	201,148
5908-01	Township of Linwood	192,597	202,118	317,802	106,581	-	19,134	-	-	19,134
5910-01	City of Lismore	51,672	57,008	89,636	30,061	-	5,397	-	-	5,397
5918-00	City of Litchfield	1,662,915	1,751,691	2,754,282	923,706	-	165,824	-	-	165,824
5922-01	City of Little Canada	981,777	979,496	1,540,116	516,510	-	92,724	-	-	92,724
5926-00	City of Little Falls	1,310,602	1,321,542	2,077,934	696,879	-	125,104	-	-	125,104
5927-00	Township of Little Falls	4,697	5,183	8,149	2,733	-	491	-	-	491
5936-00	City of Littlefork	244,270	248,761	391,141	131,177	-	23,549	-	-	23,549
5936-01	City of Littlefork Medical Center	2,174,942	2,228,483	3,503,968	1,175,129	-	210,960	-	-	210,960
5958-00	Township of Livonia	122,135	129,563	203,719	68,321	-	12,265	-	-	12,265
5960-00	City of Long Lake	291,245	295,404	464,479	155,773	-	27,964	-	-	27,964
5961-00	Township of Long Lake	9,395	10,365	16,298	5,466	-	981	-	-	981
5962-00	Township of Long Lake	-	-	-	-	-	-	-	-	-
5964-00	City of Long Prairie	479,145	492,339	774,132	259,622	-	46,607	-	-	46,607
5966-00	City of Longville	192,597	207,301	325,950	109,314	-	19,624	-	-	19,624
5968-00	City of Lonsdale	620,070	632,267	994,149	333,409	-	59,854	-	-	59,854
5969-00	City of Loretto	108,042	114,015	179,273	60,123	-	10,793	-	-	10,793
5990-00	City of Lucan	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
6002-00	City of Luverne	1,371,670	1,461,470	2,297,951	770,666	-	138,351	-	-	138,351
6010-00	City of Lyle	61,067	67,373	105,934	35,527	-	6,378	-	-	6,378
6011-00	Township of Lyle	14,092	10,365	16,298	5,466	-	981	-	-	981
6014-00	City of Lynd	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434
6015-00	Township of Lynden	9,395	10,365	16,298	5,466	-	981	-	-	981
6026-00	City of Mabel	169,110	181,388	285,207	95,650	-	17,171	-	-	17,171
6034-00	City of Madelia	422,775	409,419	643,752	215,896	-	38,758	-	-	38,758
6034-01	Madelia Municipal Light & Power	413,380	414,602	651,901	218,629	-	39,248	-	-	39,248
6036-00	City of Madison	460,355	440,514	692,645	232,293	-	41,701	-	-	41,701
6040-00	City of Madison Lake	140,925	145,111	228,165	76,520	-	13,737	-	-	13,737
6042-00	Township of Magnolia	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
6046-00	City of Mahanomen	310,035	305,769	480,777	161,239	-	28,946	-	-	28,946
6048-00	City of Mahtomedi	760,995	782,560	1,230,463	412,662	-	74,081	-	-	74,081
6058-00	Township of Maine	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
6060-00	Township of Maine Prairie	-	-	-	-	-	-	-	-	-

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
5800-00	City of Leroy	\$ 5,748	\$ -	\$ -	\$ 14,092	\$ 19,840	\$ 15,198	\$ (4,697)	\$ 10,501
5801-00	Township of Le Sauk	-	-	-	-	-	-	-	-
5804-00	City of Le Sueur	89,883	-	-	140,925	230,808	237,641	(46,975)	190,666
5840-00	Township of Leon	523	-	-	-	523	1,382	-	1,382
5842-00	Township of Leon	523	-	-	-	523	1,382	-	1,382
5856-01	City of Lester Prairie	9,406	-	-	14,092	23,498	24,869	(4,697)	20,172
5862-00	City of Lewiston	10,451	-	-	14,092	24,543	27,633	(4,697)	22,936
5864-00	City of Lewisville	3,658	-	-	-	3,658	9,671	-	9,671
5868-00	City of Lexington	30,571	-	-	-	30,571	80,826	3,523	84,349
5882-00	City of Lilydale	2,613	-	-	-	2,613	6,908	-	6,908
5900-00	Township of Linden	523	-	-	-	523	1,382	-	1,382
5904-00	City of Lindstrom	29,787	-	-	56,370	86,157	78,753	(18,790)	59,963
5906-00	City of Lino Lakes	107,128	-	-	77,509	184,637	283,235	(25,836)	257,399
5908-01	Township of Linwood	10,190	-	-	7,046	17,236	26,942	(2,349)	24,593
5910-01	City of Lismore	2,874	-	-	-	2,874	7,599	-	7,599
5918-00	City of Litchfield	88,315	-	-	56,370	144,685	233,496	(18,790)	214,706
5922-01	City of Little Canada	49,383	-	-	70,462	119,845	130,564	(23,487)	107,077
5926-00	City of Little Falls	66,628	-	-	84,555	151,183	176,158	(28,185)	147,973
5927-00	Township of Little Falls	261	-	-	-	261	691	-	691
5936-00	City of Littlefork	12,542	-	-	14,092	26,634	33,159	(4,697)	28,462
5936-01	City of Littlefork Medical Center	112,353	-	-	116,263	228,616	297,051	(38,754)	258,297
5958-00	Township of Livonia	6,532	-	-	3,523	10,055	17,270	(1,174)	16,096
5960-00	City of Long Lake	14,893	-	-	17,616	32,509	39,377	(5,872)	33,505
5961-00	Township of Long Lake	523	-	-	-	523	1,382	-	1,382
5962-00	Township of Long Lake	-	-	-	-	-	-	-	-
5964-00	City of Long Prairie	24,822	-	-	24,662	49,484	65,628	(8,221)	57,407
5966-00	City of Longville	10,451	-	-	3,523	13,974	27,633	(1,174)	26,459
5968-00	City of Lonsdale	31,877	-	-	35,231	67,108	84,280	(11,744)	72,536
5969-00	City of Loretto	5,748	-	-	3,523	9,271	15,198	(1,174)	14,024
5990-00	City of Lucan	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
6002-00	City of Luverne	73,683	-	-	35,231	108,914	194,810	(11,744)	183,066
6010-00	City of Lyle	3,397	-	-	-	3,397	8,981	-	8,981
6011-00	Township of Lyle	523	-	-	3,523	4,046	1,382	(1,174)	208
6014-00	City of Lynd	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
6015-00	Township of Lynden	523	-	-	-	523	1,382	-	1,382
6026-00	City of Mabel	9,145	-	-	3,523	12,668	24,179	(1,174)	23,005
6034-00	City of Madelia	20,642	-	-	38,754	59,396	54,575	(12,918)	41,657
6034-01	Madelia Municipal Light & Power	20,903	-	-	28,185	49,088	55,265	(9,395)	45,870
6036-00	City of Madison	22,209	-	-	45,801	68,010	58,719	(15,267)	43,452
6040-00	City of Madison Lake	7,316	-	-	7,046	14,362	19,343	(2,349)	16,994
6042-00	Township of Magnolia	784	-	-	-	784	2,072	-	2,072
6046-00	City of Mahanomen	15,416	-	-	24,662	40,078	40,758	(8,221)	32,537
6048-00	City of Mahtomedi	39,454	-	-	38,754	78,208	104,313	(12,918)	91,395
6058-00	Township of Maine	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
6060-00	Township of Maine Prairie	-	-	-	-	-	-	-	-

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
6078-00	City of Mankato	\$ 9,319,838	\$ 9,499,557	\$ 14,936,681	\$ 5,009,329	\$ -	\$ 899,279	\$ -	\$ -	\$ 899,279
6080-00	Township of Mankato	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
6089-00	City of Mantorville	131,530	139,928	220,017	73,787	-	13,246	-	-	13,246
6095-00	Township of Mantrap	9,395	10,365	16,298	5,466	-	981	-	-	981
6100-00	City of Maple Grove	10,109,018	10,390,951	16,338,268	5,479,380	-	983,663	-	-	983,663
6102-00	Township of Maple Lake	65,765	72,555	114,083	38,260	-	6,868	-	-	6,868
6104-02	City of Maple Lake	352,312	347,229	545,967	183,101	-	32,871	-	-	32,871
6106-00	City of Maple Plain	201,992	202,118	317,802	106,581	-	19,134	-	-	19,134
6114-02	City of Mapleton	291,245	316,134	497,074	166,704	-	29,927	-	-	29,927
6116-00	City of Mapleview	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925
6120-00	City of Maplewood	6,120,841	5,876,977	9,240,696	3,099,061	-	556,346	-	-	556,346
6126-00	City of Marble	164,412	176,206	277,058	92,917	-	16,681	-	-	16,681
6130-00	City of Marietta	28,185	31,095	48,893	16,397	-	2,944	-	-	2,944
6132-00	City of Marine On St Croix	169,110	176,206	277,058	92,917	-	16,681	-	-	16,681
6140-00	City of Marshall	3,790,882	3,783,239	5,948,596	1,994,986	-	358,142	-	-	358,142
6140-02	City of Marshall Municipal Utilities	2,475,582	2,477,244	3,895,108	1,306,306	-	234,509	-	-	234,509
6148-00	Township of Martin	28,185	31,095	48,893	16,397	-	2,944	-	-	2,944
6156-00	Township of Marysville	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
6160-00	Township of May	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
6164-00	Township of May	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
6168-00	City of Mayer	126,832	134,745	211,868	71,054	-	12,756	-	-	12,756
6174-00	City of Maynard	70,462	77,738	122,231	40,993	-	7,359	-	-	7,359
6182-00	City of Mazeppa	178,505	191,753	301,504	101,116	-	18,152	-	-	18,152
6185-00	Township of Mcdavitt	14,092	5,183	8,149	2,733	-	491	-	-	491
6186-00	City of Mc Kinley	14,092	10,365	16,298	5,466	-	981	-	-	981
6198-00	City of Mc Gregor	112,740	98,468	154,826	51,924	-	9,321	-	-	9,321
6200-00	City of McIntosh	56,370	62,190	97,785	32,794	-	5,887	-	-	5,887
6200-01	McIntosh Economic Development Authority	192,597	228,031	358,546	120,246	-	21,587	-	10,569	32,156
6214-00	City of Meadowlands	46,975	25,913	40,744	13,664	-	2,453	-	-	2,453
6220-00	City of Medford	267,757	259,126	407,438	136,643	-	24,530	-	-	24,530
6224-00	City of Medina	836,155	860,298	1,352,694	453,654	-	81,440	-	-	81,440
6232-00	City of Melrose	1,127,400	1,212,709	1,906,810	639,489	-	114,802	-	-	114,802
6238-00	City of Menahga Nursing Home	2,057,505	2,161,110	3,398,034	1,139,602	-	204,582	-	-	204,582
6238-02	City of Menahga	291,245	274,674	431,884	144,841	-	26,002	-	-	26,002
6244-00	City of Mendota Heights	1,662,915	1,668,771	2,623,901	879,980	-	157,975	-	-	157,975
6246-00	City of Mentor	103,345	103,650	162,975	54,657	-	9,812	-	-	9,812
6258-00	City of Middle River	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
6259-00	Township of Midway	4,697	5,183	8,149	2,733	-	491	-	-	491
6261-00	Township of Midway	4,697	5,183	8,149	2,733	-	491	-	-	491
6262-00	Township of Middleville	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
6272-00	City of Milaca	629,465	637,450	1,002,298	336,142	-	60,344	-	-	60,344
6273-00	Township of Milaca	9,395	5,183	8,149	2,733	-	491	-	-	491
6274-00	City of Milan	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
6280-00	City of Millerville	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
6281-00	Township of Millerville	-	-	-	-	-	-	-	-	-



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6078-00	City of Mankato	\$ 478,939	\$ -	\$ -	\$ 531,992	\$ 1,010,931	\$ 1,266,268	\$ (177,331)	\$ 1,088,937
6080-00	Township of Mankato	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
6089-00	City of Mantorville	7,055	-	-	3,523	10,578	18,652	(1,174)	17,478
6095-00	Township of Mantrap	523	-	-	-	523	1,382	-	1,382
6100-00	City of Maple Grove	523,880	-	-	517,899	1,041,779	1,385,088	(172,633)	1,212,455
6102-00	Township of Maple Lake	3,658	-	-	-	3,658	9,671	-	9,671
6104-02	City of Maple Lake	17,506	-	-	28,185	45,691	46,285	(9,395)	36,890
6106-00	City of Maple Plain	10,190	-	-	14,092	24,282	26,942	(4,697)	22,245
6114-02	City of Mapleton	15,939	-	-	3,523	19,462	42,140	(1,174)	40,966
6116-00	City of Mapleview	2,090	-	-	-	2,090	5,527	-	5,527
6120-00	City of Maplewood	296,299	-	-	595,408	891,707	783,386	(198,469)	584,917
6126-00	City of Marble	8,884	-	-	3,523	12,407	23,488	(1,174)	22,314
6130-00	City of Marietta	1,568	-	-	-	1,568	4,145	-	4,145
6132-00	City of Marine On St Croix	8,884	-	-	7,046	15,930	23,488	(2,349)	21,139
6140-00	City of Marshall	190,740	-	-	271,281	462,021	504,296	(90,427)	413,869
6140-02	City of Marshall Municipal Utilities	124,895	-	-	172,633	297,528	330,211	(57,544)	272,667
6148-00	Township of Martin	1,568	-	-	-	1,568	4,145	-	4,145
6156-00	Township of Marysville	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
6160-00	Township of May	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
6164-00	Township of May	784	-	-	3,523	4,307	2,072	(1,174)	898
6168-00	City of Mayer	6,793	-	-	3,523	10,316	17,961	(1,174)	16,787
6174-00	City of Maynard	3,919	-	-	-	3,919	10,362	-	10,362
6182-00	City of Mazeppa	9,668	-	-	3,523	13,191	25,560	(1,174)	24,386
6185-00	Township of Mcdavitt	261	-	-	7,046	7,307	691	(2,349)	(1,658)
6186-00	City of Mc Kinley	523	-	-	3,523	4,046	1,382	(1,174)	208
6198-00	City of Mc Gregor	4,964	-	-	17,616	22,580	13,126	(5,872)	7,254
6200-00	City of McIntosh	3,135	-	-	-	3,135	8,290	-	8,290
6200-01	McIntosh Economic Development Authority	11,497	-	-	-	11,497	30,396	3,523	33,919
6214-00	City of Meadowlands	1,306	-	-	17,616	18,922	3,454	(5,872)	(2,418)
6220-00	City of Medford	13,064	-	-	24,662	37,726	34,541	(8,221)	26,320
6224-00	City of Medina	43,374	-	-	42,277	85,651	114,676	(14,092)	100,584
6232-00	City of Melrose	61,141	-	-	21,139	82,280	161,651	(7,046)	154,605
6238-00	City of Menahga Nursing Home	108,957	-	-	73,986	182,943	288,071	(24,662)	263,409
6238-02	City of Menahga	13,848	-	-	31,708	45,556	36,613	(10,569)	26,044
6244-00	City of Mendota Heights	84,134	-	-	112,740	196,874	222,443	(37,580)	184,863
6246-00	City of Mentor	5,226	-	-	7,046	12,272	13,816	(2,349)	11,467
6258-00	City of Middle River	2,613	-	-	-	2,613	6,908	-	6,908
6259-00	Township of Midway	261	-	-	-	261	691	-	691
6261-00	Township of Midway	261	-	-	-	261	691	-	691
6262-00	Township of Middleville	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
6272-00	City of Milaca	32,138	-	-	38,754	70,892	84,970	(12,918)	72,052
6273-00	Township of Milaca	261	-	-	3,523	3,784	691	(1,174)	(483)
6274-00	City of Milan	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
6280-00	City of Millerville	2,613	-	-	-	2,613	6,908	-	6,908
6281-00	Township of Millerville	-	-	-	-	-	-	-	-

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption (NPL))	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
6284-00	Township of Milo	\$ 9,395	\$ 10,365	\$ 16,298	\$ 5,466	\$ -	\$ 981	\$ -	\$ -	\$ 981
6285-00	City of Milroy	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
6294-00	City of Miltona	169,110	165,841	260,760	87,451	-	15,699	-	-	15,699
6294-02	City of Miltona Charitable Gambling	-	5,183	8,149	2,733	-	491	-	3,523	4,014
6296-00	City of Minneapolis	85,386,439	313,936,271	493,619,407	165,545,606	-	29,718,888	-	149,376,945	179,095,833
6296-03	City of Minneapolis Public Works	51,301,387	40,884,892	64,285,583	21,559,517	-	3,870,383	-	-	3,870,383
6296-04	City of Minneapolis Park & Recreation	22,665,433	62,247,236	97,874,780	32,824,357	-	5,892,657	-	25,317,171	31,209,828
6296-05	Minneapolis Municipal Building Commission	-	4,508,792	7,089,423	2,377,586	-	426,826	-	3,065,118	3,491,944
6298-00	Community Action of Minneapolis	1,780,352	658,180	1,034,893	347,073	-	62,307	-	-	62,307
6310-00	City of Minneota	216,085	222,848	350,397	117,513	-	21,096	-	-	21,096
6318-00	City of Minnesota Lake	93,950	41,460	65,190	21,863	-	3,925	-	-	3,925
6320-00	City of Minnetonka	10,870,013	11,023,218	17,332,417	5,812,789	-	1,043,517	-	-	1,043,517
6322-00	City of Minnetonka Beach	187,900	186,571	293,355	98,383	-	17,662	-	-	17,662
6324-00	City of Minnetrista	873,735	948,401	1,491,223	500,113	-	89,781	-	-	89,781
6335-00	Township of Moe	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
6349-00	Township of Money Creek	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
6352-00	City of Montevideo	1,334,090	1,347,455	2,118,678	710,543	-	127,557	-	-	127,557
6354-00	City of Montgomery	328,825	342,046	537,818	180,369	-	32,380	-	-	32,380
6355-00	Township of Montgomery	23,487	15,548	24,446	8,199	-	1,472	-	-	1,472
6358-00	Township of Monticello	93,950	103,650	162,975	54,657	-	9,812	-	-	9,812
6360-00	City of Monticello	2,926,542	2,995,496	4,709,984	1,579,592	-	283,570	-	-	283,570
6362-00	City of Montrose	399,287	409,419	643,752	215,896	-	38,758	-	-	38,758
6368-00	City of Moorhead	6,928,811	7,338,447	11,538,647	3,869,727	-	694,697	-	-	694,697
6368-03	City of Moorhead Public Service	3,523,124	3,555,208	5,590,051	1,874,741	-	336,555	-	-	336,555
6382-00	City of Moose Lake	563,700	616,720	969,703	325,210	-	58,382	-	-	58,382
6382-01	City of Moose Lake Municipal Utilities	441,565	440,514	692,645	232,293	-	41,701	-	-	41,701
6388-00	City of Mora	1,042,845	1,062,416	1,670,496	560,236	-	100,574	-	-	100,574
6398-00	City of Morgan	131,530	145,111	228,165	76,520	-	13,737	-	-	13,737
6406-00	City of Morris	1,371,670	1,331,907	2,094,232	702,345	-	126,085	-	-	126,085
6412-00	City of Morristown	108,042	119,198	187,422	62,856	-	11,284	-	-	11,284
6416-00	Township of Morse	4,697	5,183	8,149	2,733	-	491	-	-	491
6417-00	Township of Morse	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
6418-00	City of Morton	89,252	77,738	122,231	40,993	-	7,359	-	-	7,359
6424-00	City of Motley	122,135	108,833	171,124	57,390	-	10,303	-	-	10,303
6430-00	City of Mound	1,536,082	1,477,018	2,322,397	778,865	-	139,822	-	-	139,822
6434-00	City of Mounds View	1,597,150	1,684,319	2,648,348	888,179	-	159,447	-	-	159,447
6438-00	Township of Mountain Lake	23,487	15,548	24,446	8,199	-	1,472	-	-	1,472
6440-00	City of Mountain Lake	324,127	336,864	529,670	177,636	-	31,889	-	-	31,889
6440-01	City of Mountain Lake Municipal Utilities	201,992	207,301	325,950	109,314	-	19,624	-	-	19,624
6446-00	City of Mountain Iron	1,108,610	1,202,344	1,890,513	634,023	-	113,820	-	-	113,820
6460-00	City of Murdock	56,370	51,825	81,488	27,329	-	4,906	-	-	4,906
6468-00	Township of Nashville	4,697	5,183	8,149	2,733	-	491	-	-	491
6470-00	Township of Nashwauk	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
6472-02	City of Nashwauk	277,152	274,674	431,884	144,841	-	26,002	-	-	26,002
6473-00	City of Nerstrand	32,882	20,730	32,595	10,931	-	1,962	-	-	1,962

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6284-00	Township of Milo	\$ 523	\$ -	\$ -	\$ -	\$ 523	\$ 1,382	\$ -	\$ 1,382
6285-00	City of Milroy	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
6294-00	City of Miltona	8,361	-	-	14,092	22,453	22,106	(4,697)	17,409
6294-02	City of Miltona Charitable Gambling	261	-	-	-	261	691	1,174	1,865
6296-00	City of Minneapolis	15,827,721	-	-	-	15,827,721	41,846,931	49,792,315	91,639,246
6296-03	City of Minneapolis Public Works	2,061,293	-	-	10,682,113	12,743,406	5,449,855	(3,560,704)	1,889,151
6296-04	City of Minneapolis Park & Recreation	3,138,318	-	-	-	3,138,318	8,297,403	8,439,057	16,736,460
6296-05	Minneapolis Municipal Building Commission	227,320	-	-	-	227,320	601,011	1,021,706	1,622,717
6298-00	Community Action of Minneapolis	33,183	-	-	887,827	921,010	87,734	(295,942)	(208,208)
6310-00	City of Minneota	11,235	-	-	10,569	21,804	29,705	(3,523)	26,182
6318-00	City of Minnesota Lake	2,090	-	-	42,277	44,367	5,527	(14,092)	(8,565)
6320-00	City of Minnetonka	555,757	-	-	658,824	1,214,581	1,469,368	(219,608)	1,249,760
6322-00	City of Minnetonka Beach	9,406	-	-	14,092	23,498	24,869	(4,697)	20,172
6324-00	City of Minnetrista	47,816	-	-	10,569	58,385	126,420	(3,523)	122,897
6335-00	Township of Moe	2,613	-	-	-	2,613	6,908	-	6,908
6349-00	Township of Money Creek	1,045	-	-	-	1,045	2,763	-	2,763
6352-00	City of Montevideo	67,935	-	-	84,555	152,490	179,612	(28,185)	151,427
6354-00	City of Montgomery	17,245	-	-	14,092	31,337	45,594	(4,697)	40,897
6355-00	Township of Montgomery	784	-	-	7,046	7,830	2,072	(2,349)	(277)
6358-00	Township of Monticello	5,226	-	-	-	5,226	13,816	-	13,816
6360-00	City of Monticello	151,024	-	-	158,541	309,565	399,292	(52,847)	346,445
6362-00	City of Montrose	20,642	-	-	21,139	41,781	54,575	(7,046)	47,529
6368-00	City of Moorhead	369,982	-	-	207,864	577,846	978,197	(69,288)	908,909
6368-03	City of Moorhead Public Service	179,243	-	-	225,480	404,723	473,900	(75,160)	398,740
6382-00	City of Moose Lake	31,093	-	-	3,523	34,616	82,207	(1,174)	81,033
6382-01	City of Moose Lake Municipal Utilities	22,209	-	-	31,708	53,917	58,719	(10,569)	48,150
6388-00	City of Mora	53,564	-	-	59,893	113,457	141,617	(19,964)	121,653
6398-00	City of Morgan	7,316	-	-	-	7,316	19,343	-	19,343
6406-00	City of Morris	67,151	-	-	123,309	190,460	177,540	(41,103)	136,437
6412-00	City of Morristown	6,010	-	-	-	6,010	15,889	-	15,889
6416-00	Township of Morse	261	-	-	-	261	691	-	691
6417-00	Township of Morse	784	-	-	-	784	2,072	-	2,072
6418-00	City of Morton	3,919	-	-	14,092	18,011	10,362	(4,697)	5,665
6424-00	City of Motley	5,487	-	-	17,616	23,103	14,507	(5,872)	8,635
6430-00	City of Mound	74,467	-	-	147,971	222,438	196,883	(49,324)	147,559
6434-00	City of Mounds View	84,918	-	-	52,847	137,765	224,516	(17,616)	206,900
6438-00	Township of Mountain Lake	784	-	-	7,046	7,830	2,072	(2,349)	(277)
6440-00	City of Mountain Lake	16,984	-	-	14,092	31,076	44,903	(4,697)	40,206
6440-01	City of Mountain Lake Municipal Utilities	10,451	-	-	10,569	21,020	27,633	(3,523)	24,110
6446-00	City of Mountain Iron	60,619	-	-	14,092	74,711	160,270	(4,697)	155,573
6460-00	City of Murdock	2,613	-	-	7,046	9,659	6,908	(2,349)	4,559
6468-00	Township of Nashville	261	-	-	-	261	691	-	691
6470-00	Township of Nashwauk	1,829	-	-	-	1,829	4,836	-	4,836
6472-02	City of Nashwauk	13,848	-	-	21,139	34,987	36,613	(7,046)	29,567
6473-00	City of Nerstrand	1,045	-	-	10,569	11,614	2,763	(3,523)	(760)

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
6492-00	Township of Nessel	\$ 4,697	\$ 5,183	\$ 8,149	\$ 2,733	\$ -	\$ 491	\$ -	\$ -	\$ 491
6498-00	City of Nevis	183,202	181,388	285,207	95,650	-	17,171	-	-	17,171
6499-00	Township of Nevis	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
6500-00	Township of New Auburn	9,395	10,365	16,298	5,466	-	981	-	-	981
6501-00	City of New Auburn	79,857	72,555	114,083	38,260	-	6,868	-	-	6,868
6506-00	City of New Brighton	3,649,957	3,700,319	5,818,216	1,951,261	-	350,292	-	-	350,292
6512-00	City of New Germany	32,882	25,913	40,744	13,664	-	2,453	-	-	2,453
6515-00	Township of New Haven	4,697	5,183	8,149	2,733	-	491	-	-	491
6518-00	City of New Hope	3,095,652	3,197,614	5,027,786	1,686,173	-	302,703	-	-	302,703
6524-00	City of New London	164,412	186,571	293,355	98,383	-	17,662	-	3,523	21,185
6532-00	City of New Munich	28,185	20,730	32,595	10,931	-	1,962	-	-	1,962
6534-00	New Prague Utilities Commission	826,760	839,568	1,320,099	442,723	-	79,478	-	-	79,478
6534-01	City of New Prague	1,160,282	1,207,527	1,898,662	636,756	-	114,311	-	-	114,311
6534-02	City of New Prague Municipal Golf	103,345	119,198	187,422	62,856	-	11,284	-	3,523	14,807
6540-00	City of New Richland	159,715	145,111	228,165	76,520	-	13,737	-	-	13,737
6542-00	City of Scandia	277,152	305,769	480,777	161,239	-	28,946	-	-	28,946
6545-00	Township of New Solum	4,697	-	-	-	-	-	-	-	-
6550-00	City of New Ulm	3,231,879	3,130,241	4,921,852	1,650,646	-	296,325	-	-	296,325
6551-00	City of New Ulm Public Utilities	4,382,767	4,280,761	6,730,877	2,257,341	-	405,240	-	-	405,240
6552-00	City of New York Mills	436,867	466,427	733,389	245,957	-	44,154	-	-	44,154
6554-00	Township of Newburg	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453
6556-00	City of Newfolden	108,042	103,650	162,975	54,657	-	9,812	-	-	9,812
6558-00	City of Newport	587,187	580,442	912,661	306,080	-	54,948	-	-	54,948
6570-00	City of Nicollet	136,227	129,563	203,719	68,321	-	12,265	-	-	12,265
6575-00	City of Nielsville	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
6582-00	City of Nisswa	657,650	673,727	1,059,339	355,272	-	63,779	-	-	63,779
6589-00	Township of Nokay Lake	9,395	10,365	16,298	5,466	-	981	-	-	981
6596-00	Township of Nordland	18,790	10,365	16,298	5,466	-	981	-	-	981
6616-01	City of North Branch Municipal Utilities	530,817	538,982	847,471	284,217	-	51,023	-	-	51,023
6616-02	City of North Branch	930,105	948,401	1,491,223	500,113	-	89,781	-	-	89,781
6622-00	Township of North Hero	4,697	5,183	8,149	2,733	-	491	-	-	491
6624-00	City of North Mankato	2,156,152	2,114,468	3,324,695	1,115,006	-	200,167	-	-	200,167
6626-00	City of North Oaks	84,555	72,555	114,083	38,260	-	6,868	-	-	6,868
6634-00	City of North St Paul	2,174,942	2,347,681	3,691,389	1,237,985	-	222,244	-	-	222,244
6636-00	Township of Northern	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
6638-00	City of Northfield	3,419,779	3,570,756	5,614,497	1,882,939	-	338,027	-	-	338,027
6639-00	City of Northfield Hospital	27,785,707	30,825,623	48,468,836	16,255,039	-	2,918,119	-	116,263	3,034,382
6640-00	Township of Northfield	14,092	5,183	8,149	2,733	-	491	-	-	491
6646-00	City of Northome	75,160	82,920	130,380	43,726	-	7,850	-	-	7,850
6648-00	City of Northrop	9,395	10,365	16,298	5,466	-	981	-	-	981
6654-00	Township of Norway	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
6668-00	City of Oak Grove	436,867	456,062	717,091	240,492	-	43,173	-	-	43,173
6672-00	Township of Oak Lawn	46,975	41,460	65,190	21,863	-	3,925	-	-	3,925
6674-00	City of Oak Park Heights	662,347	627,085	986,000	330,676	-	59,363	-	-	59,363
6680-00	City of Oakdale	3,574,797	3,477,470	5,467,819	1,833,748	-	329,196	-	-	329,196

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6492-00	Township of Nessel	\$ 261	\$ -	\$ -	\$ -	\$ 261	\$ 691	\$ -	\$ 691
6498-00	City of Nevis	9,145	-	-	14,092	23,237	24,179	(4,697)	19,482
6499-00	Township of Nevis	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
6500-00	Township of New Auburn	523	-	-	-	523	1,382	-	1,382
6501-00	City of New Auburn	3,658	-	-	10,569	14,227	9,671	(3,523)	6,148
6506-00	City of New Brighton	186,559	-	-	221,957	408,516	493,243	(73,986)	419,257
6512-00	City of New Germany	1,306	-	-	7,046	8,352	3,454	(2,349)	1,105
6515-00	Township of New Haven	261	-	-	-	261	691	-	691
6518-00	City of New Hope	161,214	-	-	147,971	309,185	426,234	(49,324)	376,910
6524-00	City of New London	9,406	-	-	-	9,406	24,869	1,174	26,043
6532-00	City of New Munich	1,045	-	-	7,046	8,091	2,763	(2,349)	414
6534-00	New Prague Utilities Commission	42,328	-	-	49,324	91,652	111,912	(16,441)	95,471
6534-01	City of New Prague	60,880	-	-	49,324	110,204	160,960	(16,441)	144,519
6534-02	City of New Prague Municipal Golf	6,010	-	-	-	6,010	15,889	1,174	17,063
6540-00	City of New Richland	7,316	-	-	21,139	28,455	19,343	(7,046)	12,297
6542-00	City of Scandia	15,416	-	-	-	15,416	40,758	-	40,758
6545-00	Township of New Solum	-	-	-	3,523	3,523	-	(1,174)	(1,174)
6550-00	City of New Ulm	157,817	-	-	295,942	453,759	417,253	(98,647)	318,606
6551-00	City of New Ulm Public Utilities	215,823	-	-	376,974	592,797	570,615	(125,658)	444,957
6552-00	City of New York Mills	23,516	-	-	10,569	34,085	62,174	(3,523)	58,651
6554-00	Township of Newburg	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
6556-00	City of Newfolden	5,226	-	-	10,569	15,795	13,816	(3,523)	10,293
6558-00	City of Newport	29,264	-	-	45,801	75,065	77,372	(15,267)	62,105
6570-00	City of Nicollet	6,532	-	-	14,092	20,624	17,270	(4,697)	12,573
6575-00	City of Nielsville	1,306	-	-	-	1,306	3,454	-	3,454
6582-00	City of Nisswa	33,967	-	-	35,231	69,198	89,806	(11,744)	78,062
6589-00	Township of Nokay Lake	523	-	-	-	523	1,382	-	1,382
6596-00	Township of Nordland	523	-	-	7,046	7,569	1,382	(2,349)	(967)
6616-01	City of North Branch Municipal Utilities	27,174	-	-	31,708	58,882	71,845	(10,569)	61,276
6616-02	City of North Branch	47,816	-	-	52,847	100,663	126,420	(17,616)	108,804
6622-00	Township of North Hero	261	-	-	-	261	691	-	691
6624-00	City of North Mankato	106,605	-	-	179,679	286,284	281,853	(59,893)	221,960
6626-00	City of North Oaks	3,658	-	-	14,092	17,750	9,671	(4,697)	4,974
6634-00	City of North St Paul	118,363	-	-	35,231	153,594	312,940	(11,744)	301,196
6636-00	Township of Northern	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
6638-00	City of Northfield	180,027	-	-	137,402	317,429	475,973	(45,801)	430,172
6639-00	City of Northfield Hospital	1,554,135	-	-	-	1,554,135	4,108,980	38,754	4,147,734
6640-00	Township of Northfield	261	-	-	7,046	7,307	691	(2,349)	(1,658)
6646-00	City of Northome	4,181	-	-	-	4,181	11,053	-	11,053
6648-00	City of Northrop	523	-	-	-	523	1,382	-	1,382
6654-00	Township of Norway	1,306	-	-	-	1,306	3,454	-	3,454
6668-00	City of Oak Grove	22,993	-	-	17,616	40,609	60,792	(5,872)	54,920
6672-00	Township of Oak Lawn	2,090	-	-	7,046	9,136	5,527	(2,349)	3,178
6674-00	City of Oak Park Heights	31,616	-	-	70,462	102,078	83,589	(23,487)	60,102
6680-00	City of Oakdale	175,324	-	-	317,081	492,405	463,538	(105,694)	357,844



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
6684-00	Township of Oakland	\$ 18,790	\$ 10,365	\$ 16,298	\$ 5,466	\$ -	\$ 981	\$ -	\$ -	\$ 981
6694-00	City of Odessa	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
6702-00	City of Ogema	51,672	67,373	105,934	35,527	-	6,378	-	7,046	13,424
6704-00	City of Ogilvie	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
6706-00	City of Okabena Municipal Liquor	79,857	72,555	114,083	38,260	-	6,868	-	-	6,868
6708-00	City of Oklee	51,672	57,008	89,636	30,061	-	5,397	-	-	5,397
6710-00	City of Olivia	728,112	746,283	1,173,422	393,532	-	70,647	-	-	70,647
6718-00	City of Onamia	103,345	108,833	171,124	57,390	-	10,303	-	-	10,303
6727-00	Township of Orion	9,395	10,365	16,298	5,466	-	981	-	-	981
6732-00	City of Orono	1,428,040	1,373,368	2,159,422	724,207	-	130,010	-	-	130,010
6735-00	City of Oronoco	136,227	134,745	211,868	71,054	-	12,756	-	-	12,756
6736-00	City of Orr	211,387	207,301	325,950	109,314	-	19,624	-	-	19,624
6742-00	City of Ortonville	455,657	466,427	733,389	245,957	-	44,154	-	-	44,154
6743-00	City of Ortonville Hospital	6,797,281	7,302,169	11,481,606	3,850,597	-	691,262	-	-	691,262
6752-00	City of Osakis	291,245	305,769	480,777	161,239	-	28,946	-	-	28,946
6764-00	City of Oslo	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
6766-00	City of Osseo	314,732	347,229	545,967	183,101	-	32,871	-	-	32,871
6770-00	Township of Otisco	4,697	5,183	8,149	2,733	-	491	-	-	491
6776-00	City of Otsego	1,042,845	1,010,591	1,589,009	532,907	-	95,668	-	-	95,668
6780-00	City of Ostrander	46,975	31,095	48,893	16,397	-	2,944	-	-	2,944
6782-00	Township of Otto	4,697	-	-	-	-	-	-	-	-
6786-00	City of Owatonna	4,650,524	4,892,298	7,692,431	2,579,818	-	463,131	-	-	463,131
6786-04	City of Owatonna Municipal Utilities	3,687,537	3,772,874	5,932,299	1,989,521	-	357,160	-	-	357,160
6800-00	City of Palisade	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434
6810-00	City of Park Rapids	826,760	834,386	1,311,951	439,990	-	78,987	-	-	78,987
6820-01	City of Parkers Prairie	272,455	259,126	407,438	136,643	-	24,530	-	-	24,530
6834-00	City of Paynesville	441,565	316,134	497,074	166,704	-	29,927	-	-	29,927
6835-00	Township of Paynesville	14,092	10,365	16,298	5,466	-	981	-	-	981
6843-00	Township of Pelican Ottertail County	4,697	5,183	8,149	2,733	-	491	-	-	491
6850-00	City of Pelican Rapids	516,725	518,252	814,876	273,286	-	49,061	-	-	49,061
6853-00	City of Penock	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
6854-01	City of Pemberton	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
6862-00	City of Pequot Lakes	295,942	326,499	513,372	172,170	-	30,908	-	-	30,908
6870-00	City of Perham	831,457	844,751	1,328,248	445,456	-	79,969	-	-	79,969
6880-00	City of Peterson	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
6888-00	City of Pierz	211,387	228,031	358,546	120,246	-	21,587	-	-	21,587
6890-00	City of Pillager	145,622	145,111	228,165	76,520	-	13,737	-	-	13,737
6892-00	Township of Pike Bay	14,092	5,183	8,149	2,733	-	491	-	-	491
6904-00	Township of Pine City	37,580	51,825	81,488	27,329	-	4,906	-	7,046	11,952
6906-00	City of Pine City	704,625	637,450	1,002,298	336,142	-	60,344	-	-	60,344
6910-00	City of Pine Island	554,305	544,164	855,620	286,950	-	51,514	-	-	51,514
6915-00	Township of Pine Lake Pine Co	-	-	-	-	-	-	-	-	-
6922-00	Township of Pine River	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
6924-00	City of Pine River	150,320	150,293	236,314	79,253	-	14,228	-	-	14,228
6926-00	City of Pipestone	1,038,147	1,088,329	1,711,240	573,900	-	103,027	-	-	103,027



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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6684-00	Township of Oakland	\$ 523	\$ -	\$ -	\$ 7,046	\$ 7,569	\$ 1,382	\$ (2,349)	\$ (967)
6694-00	City of Odessa	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
6702-00	City of Ogema	3,397	-	-	-	3,397	8,981	2,349	11,330
6704-00	City of Ogilvie	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
6706-00	City of Okabena Municipal Liquor	3,658	-	-	10,569	14,227	9,671	(3,523)	6,148
6708-00	City of Oklee	2,874	-	-	-	2,874	7,599	-	7,599
6710-00	City of Olivia	37,625	-	-	38,754	76,379	99,478	(12,918)	86,560
6718-00	City of Onamia	5,487	-	-	3,523	9,010	14,507	(1,174)	13,333
6727-00	Township of Orion	523	-	-	-	523	1,382	-	1,382
6732-00	City of Orono	69,241	-	-	137,402	206,643	183,067	(45,801)	137,266
6735-00	City of Oronoco	6,793	-	-	10,569	17,362	17,961	(3,523)	14,438
6736-00	City of Orr	10,451	-	-	17,616	28,067	27,633	(5,872)	21,761
6742-00	City of Ortonville	23,516	-	-	24,662	48,178	62,174	(8,221)	53,953
6743-00	City of Ortonville Hospital	368,153	-	-	133,879	502,032	973,361	(44,626)	928,735
6752-00	City of Osakis	15,416	-	-	10,569	25,985	40,758	(3,523)	37,235
6764-00	City of Oslo	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
6766-00	City of Osseo	17,506	-	-	-	17,506	46,285	-	46,285
6770-00	Township of Otisco	261	-	-	-	261	691	-	691
6776-00	City of Otsego	50,951	-	-	95,124	146,075	134,709	(31,708)	103,001
6780-00	City of Ostrander	1,568	-	-	14,092	15,660	4,145	(4,697)	(552)
6782-00	Township of Otto	-	-	-	3,523	3,523	-	(1,174)	(1,174)
6786-00	City of Owatonna	246,655	-	-	162,064	408,719	652,131	(54,021)	598,110
6786-04	City of Owatonna Municipal Utilities	190,217	-	-	200,818	391,035	502,915	(66,939)	435,976
6800-00	City of Palisade	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
6810-00	City of Park Rapids	42,067	-	-	52,847	94,914	111,222	(17,616)	93,606
6820-01	City of Parkers Prairie	13,064	-	-	28,185	41,249	34,541	(9,395)	25,146
6834-00	City of Paynesville	15,939	-	-	116,263	132,202	42,140	(38,754)	3,386
6835-00	Township of Paynesville	523	-	-	3,523	4,046	1,382	(1,174)	208
6843-00	Township of Pelican Ottertail County	261	-	-	-	261	691	-	691
6850-00	City of Pelican Rapids	26,129	-	-	35,231	61,360	69,082	(11,744)	57,338
6853-00	City of Pennoch	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
6854-01	City of Pemberton	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
6862-00	City of Pequot Lakes	16,461	-	-	-	16,461	43,521	-	43,521
6870-00	City of Perham	42,590	-	-	49,324	91,914	112,603	(16,441)	96,162
6880-00	City of Peterson	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
6888-00	City of Pierz	11,497	-	-	3,523	15,020	30,396	(1,174)	29,222
6890-00	City of Pillager	7,316	-	-	10,569	17,885	19,343	(3,523)	15,820
6892-00	Township of Pike Bay	261	-	-	7,046	7,307	691	(2,349)	(1,658)
6904-00	Township of Pine City	2,613	-	-	-	2,613	6,908	2,349	9,257
6906-00	City of Pine City	32,138	-	-	95,124	127,262	84,970	(31,708)	53,262
6910-00	City of Pine Island	27,435	-	-	45,801	73,236	72,536	(15,267)	57,269
6915-00	Township of Pine Lake Pine Co	-	-	-	-	-	-	-	-
6922-00	Township of Pine River	1,829	-	-	-	1,829	4,836	-	4,836
6924-00	City of Pine River	7,577	-	-	10,569	18,146	20,034	(3,523)	16,511
6926-00	City of Pipestone	54,870	-	-	38,754	93,624	145,072	(12,918)	132,154

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
6928-00	Township of Plainview	\$ 14,092	\$ 15,548	\$ 24,446	\$ 8,199	\$ -	\$ 1,472	\$ -	\$ -	\$ 1,472
6930-00	City of Plainview	587,187	606,355	953,405	319,744	-	57,401	-	-	57,401
6932-00	City of Plato	46,975	51,825	81,488	27,329	-	4,906	-	-	4,906
6954-00	City of Plummer	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
6956-00	City of Plymouth	10,315,708	9,950,436	15,645,623	5,247,087	-	941,962	-	-	941,962
6980-00	Township of Pokegama	65,765	103,650	162,975	54,657	-	9,812	-	21,139	30,951
6994-00	Township of Powers	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
7004-00	Township of Preble	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
7010-01	City of Preston Municipal Utilities	357,010	352,411	554,116	185,834	-	33,361	-	-	33,361
7010-02	City of Preston	352,312	357,594	562,265	188,567	-	33,852	-	-	33,852
7015-00	Township of Princeton	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434
7016-00	City of Princeton	934,802	958,766	1,507,521	505,579	-	90,762	-	-	90,762
7016-02	City of Princeton Public Utilities	864,340	881,028	1,385,290	464,586	-	83,403	-	-	83,403
7018-00	City of Prinsburg	61,067	77,738	122,231	40,993	-	7,359	-	7,046	14,405
7022-00	City of Prior Lake	3,621,772	3,726,231	5,858,960	1,964,925	-	352,745	-	-	352,745
7024-00	City of Proctor Public Utilities	79,857	77,738	122,231	40,993	-	7,359	-	-	7,359
7026-00	City of Proctor	469,750	580,442	912,661	306,080	-	54,948	-	42,277	97,225
7038-00	Township of Quincy	4,697	-	-	-	-	-	-	-	-
7043-00	Township of Racine	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
7044-00	City of Racine	42,277	46,643	73,339	24,596	-	4,415	-	-	4,415
7048-00	City of Ramsey	2,442,699	2,632,720	4,139,571	1,388,292	-	249,227	-	-	249,227
7050-00	City of Randall	206,690	196,936	309,653	103,849	-	18,643	-	-	18,643
7051-00	City of Randolph	9,395	10,365	16,298	5,466	-	981	-	-	981
7056-00	City of Ranier	164,412	181,388	285,207	95,650	-	17,171	-	-	17,171
7060-00	Township of Rapidan	28,185	20,730	32,595	10,931	-	1,962	-	-	1,962
7061-00	Township of Ravenna	9,395	10,365	16,298	5,466	-	981	-	-	981
7066-00	City of Raymond	89,252	82,920	130,380	43,726	-	7,850	-	-	7,850
7072-00	City of Red Lake Falls	291,245	264,308	415,587	139,376	-	25,021	-	-	25,021
7078-00	City of Red Wing	6,238,279	6,441,871	10,128,911	3,396,942	-	609,822	-	-	609,822
7084-00	City of Redwood Falls	2,733,944	2,767,465	4,351,439	1,459,346	-	261,983	-	-	261,983
7084-03	Redwood Area Hospital	7,544,183	7,706,406	12,117,209	4,063,760	-	729,530	-	-	729,530
7098-02	City of Remer	206,690	248,761	391,141	131,177	-	23,549	-	14,092	37,641
7104-00	City of Renville	206,690	202,118	317,802	106,581	-	19,134	-	-	19,134
7105-00	City of Revere	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
7110-00	City of Rice	164,412	124,380	195,570	65,589	-	11,775	-	-	11,775
7118-00	City of Rice Lake	140,925	150,293	236,314	79,253	-	14,228	-	-	14,228
7132-00	City of Richfield	8,253,506	8,271,300	13,005,424	4,361,641	-	783,006	-	-	783,006
7138-00	City of Richmond	173,807	176,206	277,058	92,917	-	16,681	-	-	16,681
7160-00	City of Robbinsdale	2,926,542	2,969,583	4,669,241	1,565,928	-	281,117	-	-	281,117
7164-00	City of Rochester	38,209,457	38,402,466	60,382,326	20,250,478	-	3,635,383	-	-	3,635,383
7176-00	Township of Rochester	145,622	145,111	228,165	76,520	-	13,737	-	-	13,737
7181-00	City of Rock Creek	79,857	82,920	130,380	43,726	-	7,850	-	-	7,850
7186-00	Township of Rockford	150,320	145,111	228,165	76,520	-	13,737	-	-	13,737
7188-00	City of Rockford	512,027	513,069	806,727	270,553	-	48,570	-	-	48,570
7190-00	City of Rockville	164,412	202,118	317,802	106,581	-	19,134	-	14,092	33,226

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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6928-00	Township of Plainview	\$ 784	\$ -	\$ -	\$ -	\$ 784	\$ 2,072	\$ -	\$ 2,072
6930-00	City of Plainview	30,571	-	-	28,185	58,756	80,826	(9,395)	71,431
6932-00	City of Plato	2,613	-	-	-	2,613	6,908	-	6,908
6954-00	City of Plummer	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
6956-00	City of Plymouth	501,671	-	-	972,382	1,474,053	1,326,369	(324,127)	1,002,242
6980-00	Township of Pokegama	5,226	-	-	-	5,226	13,816	7,046	20,862
6994-00	Township of Powers	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
7004-00	Township of Preble	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
7010-01	City of Preston Municipal Utilities	17,768	-	-	28,185	45,953	46,976	(9,395)	37,581
7010-02	City of Preston	18,029	-	-	21,139	39,168	47,666	(7,046)	40,620
7015-00	Township of Princeton	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
7016-00	City of Princeton	48,338	-	-	49,324	97,662	127,801	(16,441)	111,360
7016-02	City of Princeton Public Utilities	44,419	-	-	49,324	93,743	117,439	(16,441)	100,998
7018-00	City of Prinsburg	3,919	-	-	-	3,919	10,362	2,349	12,711
7022-00	City of Prior Lake	187,865	-	-	183,202	371,067	496,697	(61,067)	435,630
7024-00	City of Proctor Public Utilities	3,919	-	-	7,046	10,965	10,362	(2,349)	8,013
7026-00	City of Proctor	29,264	-	-	-	29,264	77,372	14,092	91,464
7038-00	Township of Quincy	-	-	-	3,523	3,523	-	(1,174)	(1,174)
7043-00	Township of Racine	784	-	-	-	784	2,072	-	2,072
7044-00	City of Racine	2,352	-	-	-	2,352	6,217	-	6,217
7048-00	City of Ramsey	132,734	-	-	42,277	175,011	350,935	(14,092)	336,843
7050-00	City of Randall	9,929	-	-	21,139	31,068	26,251	(7,046)	19,205
7051-00	City of Randolph	523	-	-	-	523	1,382	-	1,382
7056-00	City of Ranier	9,145	-	-	-	9,145	24,179	-	24,179
7060-00	Township of Rapidan	1,045	-	-	7,046	8,091	2,763	(2,349)	414
7061-00	Township of Ravenna	523	-	-	-	523	1,382	-	1,382
7066-00	City of Raymond	4,181	-	-	10,569	14,750	11,053	(3,523)	7,530
7072-00	City of Red Lake Falls	13,326	-	-	38,754	52,080	35,232	(12,918)	22,314
7078-00	City of Red Wing	324,780	-	-	299,466	624,246	858,686	(99,822)	758,864
7084-00	City of Redwood Falls	139,527	-	-	169,110	308,637	368,896	(56,370)	312,526
7084-03	Redwood Area Hospital	388,534	-	-	419,252	807,786	1,027,245	(139,751)	887,494
7098-02	City of Remer	12,542	-	-	-	12,542	33,159	4,697	37,856
7104-00	City of Renville	10,190	-	-	17,616	27,806	26,942	(5,872)	21,070
7105-00	City of Revere	1,045	-	-	-	1,045	2,763	-	2,763
7110-00	City of Rice	6,271	-	-	38,754	45,025	16,580	(12,918)	3,662
7118-00	City of Rice Lake	7,577	-	-	3,523	11,100	20,034	(1,174)	18,860
7132-00	City of Richfield	417,014	-	-	567,223	984,237	1,102,544	(189,074)	913,470
7138-00	City of Richmond	8,884	-	-	10,569	19,453	23,488	(3,523)	19,965
7160-00	City of Robbinsdale	149,717	-	-	176,156	325,873	395,838	(58,719)	337,119
7164-00	City of Rochester	1,936,137	-	-	2,550,742	4,486,879	5,118,954	(850,247)	4,268,707
7176-00	Township of Rochester	7,316	-	-	10,569	17,885	19,343	(3,523)	15,820
7181-00	City of Rock Creek	4,181	-	-	3,523	7,704	11,053	(1,174)	9,879
7186-00	Township of Rockford	7,316	-	-	14,092	21,408	19,343	(4,697)	14,646
7188-00	City of Rockford	25,867	-	-	35,231	61,098	68,391	(11,744)	56,647
7190-00	City of Rockville	10,190	-	-	-	10,190	26,942	4,697	31,639

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
7206-00	City of Rogers	\$ 1,817,932	\$ 1,953,810	\$ 3,072,083	\$ 1,030,287	\$ -	\$ 184,958	\$ -	\$ -	\$ 184,958
7214-00	City of Rollingstone	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
7224-00	Township of Roosevelt	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925
7234-00	City of Rose Creek	56,370	46,643	73,339	24,596	-	4,415	-	-	4,415
7238-00	City of Roseau	817,365	772,195	1,214,166	407,196	-	73,100	-	-	73,100
7250-00	City of Rosemount	3,391,594	3,342,725	5,255,951	1,762,693	-	316,440	-	-	316,440
7258-00	City of Roseville	6,872,441	7,151,876	11,245,292	3,771,344	-	677,035	-	-	677,035
7270-00	City of Rothsay	93,950	98,468	154,826	51,924	-	9,321	-	-	9,321
7276-00	Township of Round Lake	4,697	-	-	-	-	-	-	-	-
7278-00	City of Round Lake	155,017	155,476	244,463	81,986	-	14,718	-	-	14,718
7285-00	Township of Royalton	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
7286-00	City of Royalton	159,715	155,476	244,463	81,986	-	14,718	-	-	14,718
7290-00	City of Rush	422,775	414,602	651,901	218,629	-	39,248	-	-	39,248
7294-00	City of Rushford	638,860	621,902	977,851	327,943	-	58,873	-	-	58,873
7295-00	City of Rushford Village	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
7296-00	City of Rushmore	98,647	93,285	146,678	49,191	-	8,831	-	-	8,831
7300-00	City of Russell	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
7304-00	City of Ruthton	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
7314-00	City of Sacred Heart	239,572	228,031	358,546	120,246	-	21,587	-	-	21,587
7318-00	City of St Anthony	1,789,747	1,777,604	2,795,025	937,370	-	168,278	-	-	168,278
7320-00	City of Saint Augusta	197,295	186,571	293,355	98,383	-	17,662	-	-	17,662
7322-00	City of St Bonifacius	206,690	217,666	342,248	114,780	-	20,605	-	-	20,605
7324-00	City of St Charles	699,927	720,370	1,132,678	379,867	-	68,194	-	-	68,194
7328-00	City of St Clair	117,437	129,563	203,719	68,321	-	12,265	-	-	12,265
7330-00	City of St Cloud	13,679,117	14,189,737	22,311,310	7,482,565	-	1,343,276	-	-	1,343,276
7334-00	City of St Francis	916,012	963,949	1,515,670	508,312	-	91,253	-	-	91,253
7338-00	City of St Hilaire	93,950	108,833	171,124	57,390	-	10,303	-	3,523	13,826
7340-00	City of St James	1,324,695	1,342,272	2,110,529	707,810	-	127,067	-	-	127,067
7341-51	Township of St James	4,697	5,183	8,149	2,733	-	491	-	-	491
7350-00	City of St Joseph	685,835	715,188	1,124,529	377,134	-	67,703	-	-	67,703
7351-00	Township of St Joseph	9,395	5,183	8,149	2,733	-	491	-	-	491
7354-00	City of St Leo	4,697	5,183	8,149	2,733	-	491	-	-	491
7356-00	City of St Louis Park	11,372,645	11,728,040	18,440,648	6,184,458	-	1,110,239	-	-	1,110,239
7368-00	City of St Michael	1,343,485	1,363,002	2,143,124	718,742	-	129,029	-	-	129,029
7369-00	Township of St Olaf	9,395	10,365	16,298	5,466	-	981	-	-	981
7370-00	City of St Paul	96,853,034	95,892,149	150,776,543	50,566,072	-	9,077,664	-	-	9,077,664
7370-01	St Paul Port Authority	1,254,232	1,300,812	2,045,339	685,947	-	123,142	-	-	123,142
7444-00	Regions Hospital - Mail Stop	5,810,806	4,959,671	7,798,365	2,615,345	-	469,509	-	-	469,509
7474-00	City of St Paul Park	704,625	699,640	1,100,083	368,936	-	66,232	-	-	66,232
7476-00	Rivers Edge Hospital & Clinic	6,064,471	6,649,172	10,454,862	3,506,257	-	629,446	-	-	629,446
7476-01	City of St Peter	3,231,879	3,249,439	5,109,274	1,713,502	-	307,609	-	-	307,609
7477-00	City of St Stephen	9,395	10,365	16,298	5,466	-	981	-	-	981
7496-00	City of Sanborn	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
7508-00	City of Sandstone	248,967	248,761	391,141	131,177	-	23,549	-	-	23,549
7520-00	Township of Sargeant	4,697	5,183	8,149	2,733	-	491	-	-	491

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
7206-00	City of Rogers	\$ 98,505	\$ -	\$ -	\$ 35,231	\$ 133,736	\$ 260,438	\$ (11,744)	\$ 248,694
7214-00	City of Rollingstone	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
7224-00	Township of Roosevelt	2,090	-	-	-	2,090	5,527	-	5,527
7234-00	City of Rose Creek	2,352	-	-	10,569	12,921	6,217	(3,523)	2,694
7238-00	City of Roseau	38,932	-	-	88,078	127,010	102,932	(29,359)	73,573
7250-00	City of Rosemount	168,530	-	-	271,281	439,811	445,577	(90,427)	355,150
7258-00	City of Roseville	360,576	-	-	292,419	652,995	953,327	(97,473)	855,854
7270-00	City of Rothsay	4,964	-	-	3,523	8,487	13,126	(1,174)	11,952
7276-00	Township of Round Lake	-	-	-	3,523	3,523	-	(1,174)	(1,174)
7278-00	City of Round Lake	7,839	-	-	10,569	18,408	20,725	(3,523)	17,202
7285-00	Township of Royalton	1,045	-	-	-	1,045	2,763	-	2,763
7286-00	City of Royalton	7,839	-	-	14,092	21,931	20,725	(4,697)	16,028
7290-00	City of Rush	20,903	-	-	35,231	56,134	55,265	(11,744)	43,521
7294-00	City of Rushford	31,354	-	-	56,370	87,724	82,898	(18,790)	64,108
7295-00	City of Rushford Village	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
7296-00	City of Rushmore	4,703	-	-	10,569	15,272	12,435	(3,523)	8,912
7300-00	City of Russell	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
7304-00	City of Ruthton	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
7314-00	City of Sacred Heart	11,497	-	-	24,662	36,159	30,396	(8,221)	22,175
7318-00	City of St Anthony	89,621	-	-	133,879	223,500	236,950	(44,626)	192,324
7320-00	City of Saint Augusta	9,406	-	-	21,139	30,545	24,869	(7,046)	17,823
7322-00	City of St Bonifacius	10,974	-	-	7,046	18,020	29,014	(2,349)	26,665
7324-00	City of St Charles	36,319	-	-	35,231	71,550	96,024	(11,744)	84,280
7328-00	City of St Clair	6,532	-	-	-	6,532	17,270	-	17,270
7330-00	City of St Cloud	715,404	-	-	613,024	1,328,428	1,891,457	(204,341)	1,687,116
7334-00	City of St Francis	48,599	-	-	31,708	80,307	128,492	(10,569)	117,923
7338-00	City of St Hilaire	5,487	-	-	-	5,487	14,507	1,174	15,681
7340-00	City of St James	67,673	-	-	81,032	148,705	178,922	(27,011)	151,911
7341-51	Township of St James	261	-	-	-	261	691	-	691
7350-00	City of St Joseph	36,058	-	-	28,185	64,243	95,333	(9,395)	85,938
7351-00	Township of St Joseph	261	-	-	3,523	3,784	691	(1,174)	(483)
7354-00	City of St Leo	261	-	-	-	261	691	-	691
7356-00	City of St Louis Park	591,292	-	-	556,654	1,147,946	1,563,319	(185,551)	1,377,768
7368-00	City of St Michael	68,718	-	-	81,032	149,750	181,685	(27,011)	154,674
7369-00	Township of St Olaf	523	-	-	-	523	1,382	-	1,382
7370-00	City of St Paul	4,834,593	-	-	7,451,408	12,286,001	12,782,187	(2,483,803)	10,298,384
7370-01	St Paul Port Authority	65,583	-	-	56,370	121,953	173,395	(18,790)	154,605
7444-00	Regions Hospital - Mail Stop	250,052	-	-	986,475	1,236,527	661,112	(328,825)	332,287
7474-00	City of St Paul Park	35,274	-	-	52,847	88,121	93,260	(17,616)	75,644
7476-00	Rivers Edge Hospital & Clinic	335,231	-	-	28,185	363,416	886,318	(9,395)	876,923
7476-01	City of St Peter	163,827	-	-	214,911	378,738	433,142	(71,637)	361,505
7477-00	City of St Stephen	523	-	-	-	523	1,382	-	1,382
7496-00	City of Sanborn	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
7508-00	City of Sandstone	12,542	-	-	17,616	30,158	33,159	(5,872)	27,287
7520-00	Township of Sargeant	261	-	-	-	261	691	-	691



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption (NPL))	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
7524-00	City of Sartell	\$ 1,150,887	\$ 1,181,614	\$ 1,857,918	\$ 623,092	\$ -	\$ 111,858	\$ -	\$ -	\$ 111,858
7526-00	City of Sauk Centre	676,440	699,640	1,100,083	368,936	-	66,232	-	-	66,232
7527-00	City of Sauk Centre Public Utilities	742,205	746,283	1,173,422	393,532	-	70,647	-	-	70,647
7532-00	City of Sauk Rapids	1,484,410	1,497,748	2,354,992	789,796	-	141,785	-	-	141,785
7536-00	City of Savage	4,410,952	4,586,529	7,211,654	2,418,579	-	434,185	-	-	434,185
7546-00	Township of Scandia Valley	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
7548-00	City of Scanlon	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
7554-00	Township of Seavey	4,697	5,183	8,149	2,733	-	491	-	-	491
7562-00	City of Sebekka	206,690	222,848	350,397	117,513	-	21,096	-	-	21,096
7570-00	Township of Severance	4,697	5,183	8,149	2,733	-	491	-	-	491
7575-00	City of Shafer	140,925	155,476	244,463	81,986	-	14,718	-	-	14,718
7578-00	City of Shakopee	4,782,054	4,819,743	7,578,349	2,541,558	-	456,263	-	-	456,263
7578-01	Shakopee Public Utilities Commission	3,095,652	3,150,972	4,954,447	1,661,578	-	298,288	-	-	298,288
7580-00	Township of Shamrock	98,647	103,650	162,975	54,657	-	9,812	-	-	9,812
7585-00	Township of Shelby	4,697	5,183	8,149	2,733	-	491	-	-	491
7590-00	City of Shelly	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
7602-00	City of Sherburn	248,967	259,126	407,438	136,643	-	24,530	-	-	24,530
7604-00	Township of Shingobee	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
7605-00	Township of Shieldsville	-	-	-	-	-	-	-	-	-
7622-00	City of Shoreview	4,880,701	4,866,385	7,651,688	2,566,154	-	460,678	-	-	460,678
7624-00	City of Shorewood	1,127,400	1,088,329	1,711,240	573,900	-	103,027	-	-	103,027
7638-00	City of Silver Bay	1,014,660	1,005,409	1,580,860	530,174	-	95,177	-	-	95,177
7642-00	Township of Silver Creek	155,017	103,650	162,975	54,657	-	9,812	-	-	9,812
7644-00	Township of Silver Creek	89,252	98,468	154,826	51,924	-	9,321	-	-	9,321
7648-00	City of Silver Lake	253,665	243,578	382,992	128,444	-	23,058	-	-	23,058
7649-00	Township of Silver Lake	4,697	5,183	8,149	2,733	-	491	-	-	491
7680-00	City of Slayton	394,590	388,689	611,157	204,964	-	36,795	-	-	36,795
7682-00	City of Sleepy Eye	1,150,887	1,134,972	1,784,579	598,496	-	107,442	-	-	107,442
7682-01	City of Sleepy Eye Hospital	4,392,162	4,576,164	7,195,357	2,413,114	-	433,204	-	-	433,204
7691-00	Township of Solway	42,277	46,643	73,339	24,596	-	4,415	-	-	4,415
7692-00	City of South St Paul	3,227,182	3,264,987	5,133,720	1,721,701	-	309,081	-	-	309,081
7708-00	Township of South Bend	56,370	51,825	81,488	27,329	-	4,906	-	-	4,906
7710-00	Township of South Branch	4,697	5,183	8,149	2,733	-	491	-	-	491
7714-01	City of South Haven Municipal Liquor	98,647	119,198	187,422	62,856	-	11,284	-	7,046	18,330
7734-00	City of Spicer	201,992	207,301	325,950	109,314	-	19,624	-	-	19,624
7742-00	City of Spring Grove	338,220	342,046	537,818	180,369	-	32,380	-	-	32,380
7750-00	City of Spring Lake Park	1,291,812	1,280,082	2,012,744	675,016	-	121,179	-	-	121,179
7752-00	City of Spring Park	206,690	212,483	334,099	112,047	-	20,115	-	-	20,115
7760-00	City of Spring Valley	324,127	316,134	497,074	166,704	-	29,927	-	-	29,927
7760-02	City of Spring Valley Utilities	413,380	414,602	651,901	218,629	-	39,248	-	-	39,248
7762-00	Township of Springdale	4,697	5,183	8,149	2,733	-	491	-	-	491
7766-00	City of Springfield Municipal Utilities	723,415	808,473	1,271,207	426,326	-	76,534	-	7,046	83,580
7784-00	City of Stacy Liquor	258,362	269,491	423,736	142,109	-	25,511	-	-	25,511
7784-01	City of Stacy	136,227	145,111	228,165	76,520	-	13,737	-	-	13,737
7786-00	Township of Stanford	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925



Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
7524-00	City of Sartell	\$ 59,573	\$ -	\$ -	\$ 59,893	\$ 119,466	\$ 157,506	\$ (19,964)	\$ 137,542
7526-00	City of Sauk Centre	35,274	-	-	31,708	66,982	93,260	(10,569)	82,691
7527-00	City of Sauk Centre Public Utilities	37,625	-	-	49,324	86,949	99,478	(16,441)	83,037
7532-00	City of Sauk Rapids	75,512	-	-	95,124	170,636	199,646	(31,708)	167,938
7536-00	City of Savage	231,239	-	-	190,249	421,488	611,373	(63,416)	547,957
7546-00	Township of Scandia Valley	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
7548-00	City of Scanlon	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
7554-00	Township of Seavey	261	-	-	-	261	691	-	691
7562-00	City of Sebek	11,235	-	-	3,523	14,758	29,705	(1,174)	28,531
7570-00	Township of Severance	261	-	-	-	261	691	-	691
7575-00	City of Shafer	7,839	-	-	-	7,839	20,725	-	20,725
7578-00	City of Shakopee	242,997	-	-	310,035	553,032	642,460	(103,345)	539,115
7578-01	Shakopee Public Utilities Commission	158,862	-	-	179,679	338,541	420,017	(59,893)	360,124
7580-00	Township of Shamrock	5,226	-	-	3,523	8,749	13,816	(1,174)	12,642
7585-00	Township of Shelby	261	-	-	-	261	691	-	691
7590-00	City of Shelly	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
7602-00	City of Sherburn	13,064	-	-	10,569	23,633	34,541	(3,523)	31,018
7604-00	Township of Shingobee	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
7605-00	Township of Shieldsville	-	-	-	-	-	-	-	-
7622-00	City of Shoreview	245,348	-	-	352,312	597,660	648,677	(117,437)	531,240
7624-00	City of Shorewood	54,870	-	-	105,694	160,564	145,072	(35,231)	109,841
7638-00	City of Silver Bay	50,690	-	-	77,509	128,199	134,018	(25,836)	108,182
7642-00	Township of Silver Creek	5,226	-	-	45,801	51,027	13,816	(15,267)	(1,451)
7644-00	Township of Silver Creek	4,964	-	-	-	4,964	13,126	-	13,126
7648-00	City of Silver Lake	12,280	-	-	24,662	36,942	32,468	(8,221)	24,247
7649-00	Township of Silver Lake	261	-	-	-	261	691	-	691
7680-00	City of Slayton	19,597	-	-	31,708	51,305	51,811	(10,569)	41,242
7682-00	City of Sleepy Eye	57,222	-	-	91,601	148,823	151,289	(30,534)	120,755
7682-01	City of Sleepy Eye Hospital	230,716	-	-	183,202	413,918	609,991	(61,067)	548,924
7691-00	Township of Solway	2,352	-	-	-	2,352	6,217	-	6,217
7692-00	City of South St Paul	164,611	-	-	200,818	365,429	435,215	(66,939)	368,276
7708-00	Township of South Bend	2,613	-	-	7,046	9,659	6,908	(2,349)	4,559
7710-00	Township of South Branch	261	-	-	-	261	691	-	691
7714-01	City of South Haven Municipal Liquor	6,010	-	-	-	6,010	15,889	2,349	18,238
7734-00	City of Spicer	10,451	-	-	10,569	21,020	27,633	(3,523)	24,110
7742-00	City of Spring Grove	17,245	-	-	21,139	38,384	45,594	(7,046)	38,548
7750-00	City of Spring Lake Park	64,538	-	-	98,647	163,185	170,632	(32,882)	137,750
7752-00	City of Spring Park	10,713	-	-	10,569	21,282	28,323	(3,523)	24,800
7760-00	City of Spring Valley	15,939	-	-	28,185	44,124	42,140	(9,395)	32,745
7760-02	City of Spring Valley Utilities	20,903	-	-	28,185	49,088	55,265	(9,395)	45,870
7762-00	Township of Springdale	261	-	-	-	261	691	-	691
7766-00	City of Springfield Municipal Utilities	40,761	-	-	-	40,761	107,767	2,349	110,116
7784-00	City of Stacy Liquor	13,587	-	-	10,569	24,156	35,922	(3,523)	32,399
7784-01	City of Stacy	7,316	-	-	3,523	10,839	19,343	(1,174)	18,169
7786-00	Township of Stanford	2,090	-	-	-	2,090	5,527	-	5,527

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Expected and Actual Economic Experience	Difference Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
7787-00	Township of Stanton	\$ 14,092	\$ 15,548	\$ 24,446	\$ 8,199	\$ -	\$ 1,472	\$ -	\$ -	\$ 1,472
7796-00	City of Staples	911,315	891,393	1,401,587	470,052	-	84,384	-	-	84,384
7802-00	Township of Star Lake	-	5,183	8,149	2,733	-	491	-	3,523	4,014
7804-00	City of Starbuck	122,135	124,380	195,570	65,589	-	11,775	-	-	11,775
7814-00	City of Stephen	220,782	222,848	350,397	117,513	-	21,096	-	-	21,096
7820-00	City of Stewart	117,437	129,563	203,719	68,321	-	12,265	-	-	12,265
7822-00	City of Stewartville	793,877	818,838	1,287,504	431,792	-	77,516	-	-	77,516
7824-00	City of Stillwater	2,978,214	3,068,051	4,824,067	1,617,852	-	290,438	-	-	290,438
7825-00	City of Stillwater Water Department	361,707	362,776	570,413	191,300	-	34,342	-	-	34,342
7826-00	Township of Stillwater	28,185	31,095	48,893	16,397	-	2,944	-	-	2,944
7830-01	Township of Stockholm	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
7835-00	City of Stockton	84,555	103,650	162,975	54,657	-	9,812	-	7,046	16,858
7848-00	City of Storden	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434
7849-00	Township of Storden	9,395	5,183	8,149	2,733	-	491	-	-	491
7881-00	Township of Sunrise	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
7900-00	Township of Sverdrup	32,882	41,460	65,190	21,863	-	3,925	-	3,523	7,448
7905-00	Township of Swan River	14,092	5,183	8,149	2,733	-	491	-	-	491
7907-00	Township of Swanville	4,697	5,183	8,149	2,733	-	491	-	-	491
7908-00	City of Swanville	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
7920-00	Township of Sylvan	56,370	51,825	81,488	27,329	-	4,906	-	-	4,906
7926-00	City of Taconite	84,555	77,738	122,231	40,993	-	7,359	-	-	7,359
7946-00	City of Taylors Falls	164,412	165,841	260,760	87,451	-	15,699	-	-	15,699
7966-00	City of Thief River Falls	3,274,157	3,384,185	5,321,142	1,784,556	-	320,365	-	-	320,365
7966-01	Northern Municipal Power Agency	159,715	160,658	252,612	84,719	-	15,209	-	-	15,209
7966-03	Thief River Falls Regional Airport Auth	155,017	160,658	252,612	84,719	-	15,209	-	-	15,209
7970-00	City of Thomson	9,395	5,183	8,149	2,733	-	491	-	-	491
7974-00	Township of Thomson	201,992	207,301	325,950	109,314	-	19,624	-	-	19,624
8002-00	City of Tonka Bay	324,127	316,134	497,074	166,704	-	29,927	-	-	29,927
8012-00	City of Tower	178,505	222,848	350,397	117,513	-	21,096	-	17,616	38,712
8014-00	City of Tracy	662,347	684,093	1,075,637	360,737	-	64,760	-	-	64,760
8026-00	City of Trimont	169,110	155,476	244,463	81,986	-	14,718	-	-	14,718
8026-01	City of Trimont Health Care Center	925,407	912,123	1,434,182	480,983	-	86,346	-	-	86,346
8030-00	Township of Trout Lake	9,395	15,548	24,446	8,199	-	1,472	-	3,523	4,995
8040-00	City of Truman	131,530	139,928	220,017	73,787	-	13,246	-	-	13,246
8041-00	City of Truman Municipal Light Plant	206,690	165,841	260,760	87,451	-	15,699	-	-	15,699
8045-00	Tumuli Township	4,697	-	-	-	-	-	-	-	-
8050-00	Township of Turtle Lake Cass Co	-	-	-	-	-	-	-	-	-
8060-01	City of Twin Lakes	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
8061-00	Township of Twin Lakes Carlton Co	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
8062-00	City of Twin Valley	248,967	238,396	374,843	125,711	-	22,568	-	-	22,568
8064-00	City of Two Harbors	2,259,497	2,192,206	3,446,926	1,155,999	-	207,526	-	-	207,526
8068-00	Township of Two Rivers	9,395	5,183	8,149	2,733	-	491	-	-	491
8070-00	City of Tyler	333,522	352,411	554,116	185,834	-	33,361	-	-	33,361
8082-00	City of Ulen	169,110	171,023	268,909	90,184	-	16,190	-	-	16,190
8082-01	City of Ulen Viking Manor	1,512,595	1,539,208	2,420,182	811,659	-	145,710	-	-	145,710

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
7787-00	Township of Stanton	\$ 784	\$ -	\$ -	\$ -	\$ 784	\$ 2,072	\$ -	\$ 2,072
7796-00	City of Staples	44,941	-	-	77,509	122,450	118,821	(25,836)	92,985
7802-00	Township of Star Lake	261	-	-	-	261	691	1,174	1,865
7804-00	City of Starbuck	6,271	-	-	7,046	13,317	16,580	(2,349)	14,231
7814-00	City of Stephen	11,235	-	-	14,092	25,327	29,705	(4,697)	25,008
7820-00	City of Stewart	6,532	-	-	-	6,532	17,270	-	17,270
7822-00	City of Stewartville	41,283	-	-	38,754	80,037	109,149	(12,918)	96,231
7824-00	City of Stillwater	154,682	-	-	147,971	302,653	408,964	(49,324)	359,640
7825-00	City of Stillwater Water Department	18,290	-	-	24,662	42,952	48,357	(8,221)	40,136
7826-00	Township of Stillwater	1,568	-	-	-	1,568	4,145	-	4,145
7830-01	Township of Stockholm	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
7835-00	City of Stockton	5,226	-	-	-	5,226	13,816	2,349	16,165
7848-00	City of Storden	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
7849-00	Township of Storden	261	-	-	3,523	3,784	691	(1,174)	(483)
7881-00	Township of Sunrise	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
7900-00	Township of Sverdrup	2,090	-	-	-	2,090	5,527	1,174	6,701
7905-00	Township of Swan River	261	-	-	7,046	7,307	691	(2,349)	(1,658)
7907-00	Township of Swanville	261	-	-	-	261	691	-	691
7908-00	City of Swanville	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
7920-00	Township of Sylvan	2,613	-	-	7,046	9,659	6,908	(2,349)	4,559
7926-00	City of Taconite	3,919	-	-	10,569	14,488	10,362	(3,523)	6,839
7946-00	City of Taylors Falls	8,361	-	-	10,569	18,930	22,106	(3,523)	18,583
7966-00	City of Thief River Falls	170,620	-	-	155,017	325,637	451,104	(51,672)	399,432
7966-01	Northern Municipal Power Agency	8,100	-	-	10,569	18,669	21,415	(3,523)	17,892
7966-03	Thief River Falls Regional Airport Auth	8,100	-	-	7,046	15,146	21,415	(2,349)	19,066
7970-00	City of Thomson	261	-	-	3,523	3,784	691	(1,174)	(483)
7974-00	Township of Thomson	10,451	-	-	10,569	21,020	27,633	(3,523)	24,110
8002-00	City of Tonka Bay	15,939	-	-	28,185	44,124	42,140	(9,395)	32,745
8012-00	City of Tower	11,235	-	-	-	11,235	29,705	5,872	35,577
8014-00	City of Tracy	34,490	-	-	31,708	66,198	91,188	(10,569)	80,619
8026-00	City of Trimont	7,839	-	-	21,139	28,978	20,725	(7,046)	13,679
8026-01	City of Trimont Health Care Center	45,987	-	-	73,986	119,973	121,584	(24,662)	96,922
8030-00	Township of Trout Lake	784	-	-	-	784	2,072	1,174	3,246
8040-00	City of Truman	7,055	-	-	3,523	10,578	18,652	(1,174)	17,478
8041-00	City of Truman Municipal Light Plant	8,361	-	-	42,277	50,638	22,106	(14,092)	8,014
8045-00	Tumuli Township	-	-	-	3,523	3,523	-	(1,174)	(1,174)
8050-00	Township of Turtle Lake Cass Co	-	-	-	-	-	-	-	-
8060-01	City of Twin Lakes	784	-	-	-	784	2,072	-	2,072
8061-00	Township of Twin Lakes Carlton Co	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
8062-00	City of Twin Valley	12,019	-	-	24,662	36,681	31,778	(8,221)	23,557
8064-00	City of Two Harbors	110,524	-	-	204,341	314,865	292,216	(68,114)	224,102
8068-00	Township of Two Rivers	261	-	-	3,523	3,784	691	(1,174)	(483)
8070-00	City of Tyler	17,768	-	-	10,569	28,337	46,976	(3,523)	43,453
8082-00	City of Ulen	8,622	-	-	10,569	19,191	22,797	(3,523)	19,274
8082-01	City of Ulen Viking Manor	77,602	-	-	88,078	165,680	205,173	(29,359)	175,814

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
8086-00	City of Underwood	\$ 93,950	\$ 93,285	\$ 146,678	\$ 49,191	\$ -	\$ 8,831	\$ -	\$ -	\$ 8,831
8092-00	City of Upsala	56,370	72,555	114,083	38,260	-	6,868	-	7,046	13,914
8102-01	City of Vadnais Heights	1,371,670	1,383,733	2,175,719	729,673	-	130,992	-	-	130,992
8112-00	Township of Vasa	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
8122-02	City of Vergas	136,227	145,111	228,165	76,520	-	13,737	-	-	13,737
8127-00	Township of Vermillion	4,697	20,730	32,595	10,931	-	1,962	-	10,569	12,531
8128-00	City of Vermillion	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
8130-00	City of Verndale	126,832	139,928	220,017	73,787	-	13,246	-	-	13,246
8134-00	Township of Vernon	4,697	5,183	8,149	2,733	-	491	-	-	491
8136-00	City of Vernon Center	75,160	82,920	130,380	43,726	-	7,850	-	-	7,850
8144-00	City of Vesta	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
8146-00	Township of Victor	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
8148-00	City of Victoria	1,047,542	1,005,409	1,580,860	530,174	-	95,177	-	-	95,177
8168-00	City of Virginia	2,691,667	2,596,442	4,082,530	1,369,162	-	245,793	-	-	245,793
8180-01	City of Virginia Municipal Utilities	3,894,227	3,855,794	6,062,679	2,033,246	-	365,010	-	-	365,010
8188-00	City of Wabasha	512,027	502,704	790,430	265,087	-	47,589	-	-	47,589
8188-03	City of Wabasha	136,227	-	-	-	-	-	-	-	-
8190-00	City of Wabasso	145,622	155,476	244,463	81,986	-	14,718	-	-	14,718
8194-00	City of Waconia	1,987,042	2,124,833	3,340,992	1,120,472	-	201,148	-	-	201,148
8196-00	Township of Waconia	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
8202-00	City of Wadena	1,366,972	1,466,653	2,306,100	773,399	-	138,841	-	-	138,841
8206-00	City of Wahkon	93,950	93,285	146,678	49,191	-	8,831	-	-	8,831
8210-00	City of Waite Park	1,164,980	1,155,702	1,817,174	609,427	-	109,405	-	-	109,405
8215-00	Township of Wakefield	18,790	67,373	105,934	35,527	-	6,378	-	31,708	38,086
8220-00	City of Waldorf	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
8222-00	City of Walker	366,405	383,506	603,008	202,231	-	36,305	-	-	36,305
8226-00	City of Walnut Grove	178,505	176,206	277,058	92,917	-	16,681	-	-	16,681
8237-00	Township of Waltham	14,092	10,365	16,298	5,466	-	981	-	-	981
8240-00	Township of Wanamingo	9,395	20,730	32,595	10,931	-	1,962	-	7,046	9,008
8242-00	City of Wanamingo	183,202	171,023	268,909	90,184	-	16,190	-	-	16,190
8244-00	City of Wanda	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
8254-00	City of Warren	521,422	559,712	880,066	295,149	-	52,985	-	-	52,985
8260-00	City of Warroad	920,710	958,766	1,507,521	505,579	-	90,762	-	-	90,762
8262-00	Township of Warsaw	23,487	20,730	32,595	10,931	-	1,962	-	-	1,962
8266-00	City of Waseca	2,151,455	2,119,650	3,332,844	1,117,739	-	200,657	-	-	200,657
8269-00	Township of Wasioja	9,395	5,183	8,149	2,733	-	491	-	-	491
8282-00	Township of Watertown	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
8284-00	City of Watertown	389,892	445,697	700,794	235,026	-	42,192	-	10,569	52,761
8286-00	City of Waterville	272,455	274,674	431,884	144,841	-	26,002	-	-	26,002
8290-00	City of Watkins	126,832	139,928	220,017	73,787	-	13,246	-	-	13,246
8294-00	City of Watson	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
8296-00	City of Waubun	46,975	57,008	89,636	30,061	-	5,397	-	3,523	8,920
8304-00	City of Waverly	328,825	316,134	497,074	166,704	-	29,927	-	-	29,927
8308-00	City of Wayzata	2,391,027	2,549,799	4,009,191	1,344,566	-	241,378	-	-	241,378
8311-00	Township of Webster	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
8086-00	City of Underwood	\$ 4,703	\$ -	\$ -	\$ 7,046	\$ 11,749	\$ 12,435	\$ (2,349)	\$ 10,086
8092-00	City of Upsala	3,658	-	-	-	3,658	9,671	2,349	12,020
8102-01	City of Vadnais Heights	69,764	-	-	88,078	157,842	184,448	(29,359)	155,089
8112-00	Township of Vasa	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
8122-02	City of Vergas	7,316	-	-	3,523	10,839	19,343	(1,174)	18,169
8127-00	Township of Vermillion	1,045	-	-	-	1,045	2,763	3,523	6,286
8128-00	City of Vermillion	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
8130-00	City of Verndale	7,055	-	-	-	7,055	18,652	-	18,652
8134-00	Township of Vernon	261	-	-	-	261	691	-	691
8136-00	City of Vernon Center	4,181	-	-	-	4,181	11,053	-	11,053
8144-00	City of Vesta	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
8146-00	Township of Victor	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
8148-00	City of Victoria	50,690	-	-	102,171	152,861	134,018	(34,057)	99,961
8168-00	City of Virginia	130,905	-	-	253,665	384,570	346,099	(84,555)	261,544
8180-01	City of Virginia Municipal Utilities	194,398	-	-	299,466	493,864	513,968	(99,822)	414,146
8188-00	City of Wabasha	25,345	-	-	42,277	67,622	67,009	(14,092)	52,917
8188-03	City of Wabasha	-	-	-	102,171	102,171	-	(34,057)	(34,057)
8190-00	City of Wabasso	7,839	-	-	3,523	11,362	20,725	(1,174)	19,551
8194-00	City of Waconia	107,128	-	-	45,801	152,929	283,235	(15,267)	267,968
8196-00	Township of Waconia	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
8202-00	City of Wadena	73,944	-	-	28,185	102,129	195,501	(9,395)	186,106
8206-00	City of Wahkon	4,703	-	-	7,046	11,749	12,435	(2,349)	10,086
8210-00	City of Waite Park	58,267	-	-	88,078	146,345	154,052	(29,359)	124,693
8215-00	Township of Wakefield	3,397	-	-	-	3,397	8,981	10,569	19,550
8220-00	City of Waldorf	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
8222-00	City of Walker	19,335	-	-	14,092	33,427	51,120	(4,697)	46,423
8226-00	City of Walnut Grove	8,884	-	-	14,092	22,976	23,488	(4,697)	18,791
8237-00	Township of Waltham	523	-	-	3,523	4,046	1,382	(1,174)	208
8240-00	Township of Wanamingo	1,045	-	-	-	1,045	2,763	2,349	5,112
8242-00	City of Wanamingo	8,622	-	-	21,139	29,761	22,797	(7,046)	15,751
8244-00	City of Wanda	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
8254-00	City of Warren	28,219	-	-	10,569	38,788	74,608	(3,523)	71,085
8260-00	City of Warroad	48,338	-	-	38,754	87,092	127,801	(12,918)	114,883
8262-00	Township of Warsaw	1,045	-	-	3,523	4,568	2,763	(1,174)	1,589
8266-00	City of Waseca	106,866	-	-	172,633	279,499	282,544	(57,544)	225,000
8269-00	Township of Wasioja	261	-	-	3,523	3,784	691	(1,174)	(483)
8282-00	Township of Watertown	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
8284-00	City of Watertown	22,471	-	-	-	22,471	59,410	3,523	62,933
8286-00	City of Waterville	13,848	-	-	17,616	31,464	36,613	(5,872)	30,741
8290-00	City of Watkins	7,055	-	-	-	7,055	18,652	-	18,652
8294-00	City of Watson	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
8296-00	City of Waubun	2,874	-	-	-	2,874	7,599	1,174	8,773
8304-00	City of Waverly	15,939	-	-	31,708	47,647	42,140	(10,569)	31,571
8308-00	City of Wayzata	128,553	-	-	59,893	188,446	339,882	(19,964)	319,918
8311-00	Township of Webster	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
8318-01	City of Welcome	\$ 112,740	\$ 114,015	\$ 179,273	\$ 60,123	\$ -	\$ 10,793	\$ -	\$ -	\$ 10,793	
8324-00	City of Wells	483,842	466,427	733,389	245,957	-	44,154	-	-	44,154	
8325-00	City of Wells Public Utilities	413,380	424,967	668,198	224,094	-	40,230	-	-	40,230	
8326-00	City of Wendell	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453	
8334-00	City of West Concord	220,782	233,213	366,694	122,979	-	22,077	-	-	22,077	
8339-00	Township of West Heron Lake	4,697	5,183	8,149	2,733	-	491	-	-	491	
8340-00	Township of West Newton	4,697	5,183	8,149	2,733	-	491	-	-	491	
8342-00	City of West St Paul	2,639,994	2,845,203	4,473,670	1,500,339	-	269,342	-	-	269,342	
8350-00	City of Westbrook Municipal Utilities	155,017	181,388	285,207	95,650	-	17,171	-	7,046	24,217	
8352-00	Township of Westbrook	9,395	5,183	8,149	2,733	-	491	-	-	491	
8354-00	City of Westbrook	117,437	124,380	195,570	65,589	-	11,775	-	-	11,775	
8372-00	Township of Wheatland	14,092	10,365	16,298	5,466	-	981	-	-	981	
8376-00	City of Wheaton	267,757	269,491	423,736	142,109	-	25,511	-	-	25,511	
8380-00	Town of White	427,472	399,054	627,455	210,430	-	37,777	-	-	37,777	
8382-00	Township of White Bear	1,075,727	1,103,877	1,735,686	582,099	-	104,499	-	-	104,499	
8384-00	City of White Bear Lake	3,527,822	3,715,866	5,842,662	1,959,459	-	351,764	-	-	351,764	
8410-00	City of Williams	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321	
8411-00	City of Willmar Rice Memorial Hospital	36,208,322	35,619,453	56,006,441	18,782,933	-	3,371,928	-	-	3,371,928	
8412-00	City of Willmar	3,189,602	3,187,249	5,011,489	1,680,708	-	301,722	-	-	301,722	
8413-00	City of Willmar Municipal Utilities	3,344,619	3,394,550	5,337,439	1,790,022	-	321,346	-	-	321,346	
8422-00	City of Willernie	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359	
8428-00	Township of Wilmont	9,395	5,183	8,149	2,733	-	491	-	-	491	
8430-00	City of Wilmont	84,555	82,920	130,380	43,726	-	7,850	-	-	7,850	
8435-51	Township of Wilson Winona Co	14,092	10,365	16,298	5,466	-	981	-	-	981	
8440-00	Township of Windemere	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434	
8446-00	City of Windom	2,052,807	2,098,920	3,300,249	1,106,807	-	198,695	-	-	198,695	
8456-00	City of Winger	37,580	41,460	65,190	21,863	-	3,925	-	-	3,925	
8460-00	City of Winnebago	310,035	310,951	488,926	163,971	-	29,436	-	-	29,436	
8462-00	City of Winona	5,124,971	5,073,686	7,977,638	2,675,468	-	480,302	-	-	480,302	
8470-00	City of Winsted	310,035	310,951	488,926	163,971	-	29,436	-	-	29,436	
8472-00	City of Winthrop	295,942	316,134	497,074	166,704	-	29,927	-	-	29,927	
8474-00	City of Winton Municipal Liquor	23,487	-	-	-	-	-	-	-	-	
8474-01	City of Winton	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472	
8484-00	City of Wolf Lake	61,067	57,008	89,636	30,061	-	5,397	-	-	5,397	
8488-00	Township of Wolford	4,697	5,183	8,149	2,733	-	491	-	-	491	
8490-00	City of Wolverton	28,185	25,913	40,744	13,664	-	2,453	-	-	2,453	
8494-00	City of Wood Lake	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378	
8496-00	City of Woodbury	9,272,863	9,463,280	14,879,639	4,990,199	-	895,845	-	-	895,845	
8498-00	Township of Woodland	46,975	62,190	97,785	32,794	-	5,887	-	7,046	12,933	
8516-00	Township of Workman	-	5,183	8,149	2,733	-	491	-	3,523	4,014	
8518-01	City of Worthington	3,518,427	3,503,383	5,508,563	1,847,412	-	331,649	-	-	331,649	
8526-00	City of Wrenshall	42,277	36,278	57,041	19,130	-	3,434	-	-	3,434	
8527-00	Township of Wuori	37,580	31,095	48,893	16,397	-	2,944	-	-	2,944	
8536-00	Township of Wyanett	-	5,183	8,149	2,733	-	491	-	3,523	4,014	
8540-00	City of Wykoff	51,672	77,738	122,231	40,993	-	7,359	-	14,092	21,451	



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
8318-01	City of Welcome	\$ 5,748	\$ -	\$ -	\$ 7,046	\$ 12,794	\$ 15,198	\$ (2,349)	\$ 12,849
8324-00	City of Wells	23,516	-	-	45,801	69,317	62,174	(15,267)	46,907
8325-00	City of Wells Public Utilities	21,426	-	-	21,139	42,565	56,647	(7,046)	49,601
8326-00	City of Wendell	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
8334-00	City of West Concord	11,758	-	-	7,046	18,804	31,087	(2,349)	28,738
8339-00	Township of West Heron Lake	261	-	-	-	261	691	-	691
8340-00	Township of West Newton	261	-	-	-	261	691	-	691
8342-00	City of West St Paul	143,447	-	-	45,801	189,248	379,259	(15,267)	363,992
8350-00	City of Westbrook Municipal Utilities	9,145	-	-	-	9,145	24,179	2,349	26,528
8352-00	Township of Westbrook	261	-	-	3,523	3,784	691	(1,174)	(483)
8354-00	City of Westbrook	6,271	-	-	3,523	9,794	16,580	(1,174)	15,406
8372-00	Township of Wheatland	523	-	-	3,523	4,046	1,382	(1,174)	208
8376-00	City of Wheaton	13,587	-	-	17,616	31,203	35,922	(5,872)	30,050
8380-00	Town of White	20,119	-	-	49,324	69,443	53,193	(16,441)	36,752
8382-00	Township of White Bear	55,654	-	-	56,370	112,024	147,144	(18,790)	128,354
8384-00	City of White Bear Lake	187,343	-	-	119,786	307,129	495,316	(39,929)	455,387
8410-00	City of Williams	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
8411-00	City of Willmar Rice Memorial Hospital	1,795,826	-	-	2,941,809	4,737,635	4,747,985	(980,603)	3,767,382
8412-00	City of Willmar	160,692	-	-	225,480	386,172	424,852	(75,160)	349,692
8413-00	City of Willmar Municipal Utilities	171,143	-	-	200,818	371,961	452,485	(66,939)	385,546
8422-00	City of Willernie	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
8428-00	Township of Wilmont	261	-	-	3,523	3,784	691	(1,174)	(483)
8430-00	City of Wilmont	4,181	-	-	7,046	11,227	11,053	(2,349)	8,704
8435-51	Township of Wilson Winona Co	523	-	-	3,523	4,046	1,382	(1,174)	208
8440-00	Township of Windemere	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
8446-00	City of Windom	105,821	-	-	112,740	218,561	279,781	(37,580)	242,201
8456-00	City of Winger	2,090	-	-	-	2,090	5,527	-	5,527
8460-00	City of Winnebago	15,677	-	-	21,139	36,816	41,449	(7,046)	34,403
8462-00	City of Winona	255,800	-	-	394,590	650,390	676,310	(131,530)	544,780
8470-00	City of Winsted	15,677	-	-	21,139	36,816	41,449	(7,046)	34,403
8472-00	City of Winthrop	15,939	-	-	7,046	22,985	42,140	(2,349)	39,791
8474-00	City of Winton Municipal Liquor	-	-	-	17,616	17,616	-	(5,872)	(5,872)
8474-01	City of Winton	784	-	-	-	784	2,072	-	2,072
8484-00	City of Wolf Lake	2,874	-	-	7,046	9,920	7,599	(2,349)	5,250
8488-00	Township of Wolford	261	-	-	-	261	691	-	691
8490-00	City of Wolverton	1,306	-	-	3,523	4,829	3,454	(1,174)	2,280
8494-00	City of Wood Lake	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
8496-00	City of Woodbury	477,110	-	-	521,422	998,532	1,261,432	(173,807)	1,087,625
8498-00	Township of Woodland	3,135	-	-	-	3,135	8,290	2,349	10,639
8516-00	Township of Workman	261	-	-	-	261	691	1,174	1,865
8518-01	City of Worthington	176,630	-	-	257,188	433,818	466,992	(85,729)	381,263
8526-00	City of Wrenshall	1,829	-	-	7,046	8,875	4,836	(2,349)	2,487
8527-00	Township of Wuori	1,568	-	-	7,046	8,614	4,145	(2,349)	1,796
8536-00	Township of Wyanett	261	-	-	-	261	691	1,174	1,865
8540-00	City of Wykoff	3,919	-	-	-	3,919	10,362	4,697	15,059

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
8546-00	City of Wyoming	\$ 699,927	\$ 792,925	\$ 1,246,761	\$ 418,127	\$ -	\$ 75,063	\$ -	\$ 14,092	\$ 89,155
8550-00	Township of York	9,395	5,183	8,149	2,733	-	491	-	-	491
8554-01	City of Norwood Young America	446,262	461,244	725,240	243,224	-	43,664	-	-	43,664
8556-00	Township of Yucatan	14,092	10,365	16,298	5,466	-	981	-	-	981
8560-00	City of Zimmerman	563,700	549,347	863,769	289,683	-	52,004	-	-	52,004
8570-00	City of Zumbrota	620,070	590,807	928,959	311,546	-	55,929	-	-	55,929
8572-00	Zumbrota Area Ambulance Association	93,950	108,833	171,124	57,390	-	10,303	-	3,523	13,826
9005-00	Sojourner Truth Academy Charter School	925,407	1,041,686	1,637,901	549,304	-	98,612	-	14,092	112,704
9006-00	City of Sturgeon Lake	56,370	72,555	114,083	38,260	-	6,868	-	7,046	13,914
9007-00	Northwest Passage High School	197,295	248,761	391,141	131,177	-	23,549	-	21,139	44,688
9008-00	Twin Cities Academy	112,740	124,380	195,570	65,589	-	11,775	-	-	11,775
9009-00	South Washington Watershed District	197,295	248,761	391,141	131,177	-	23,549	-	21,139	44,688
9010-00	La Crescent Montessori Academy	37,580	72,555	114,083	38,260	-	6,868	-	21,139	28,007
9013-00	Sand Hill River Watershed District	37,580	25,913	40,744	13,664	-	2,453	-	-	2,453
9014-00	Math And Science Academy	197,295	233,213	366,694	122,979	-	22,077	-	10,569	32,646
9018-00	Adams Health Care Center	1,681,705	1,616,946	2,542,414	852,652	-	153,069	-	-	153,069
9020-00	Alexandria Lake Area Sanitary District	1,094,517	1,093,512	1,719,389	576,633	-	103,518	-	-	103,518
9021-00	Aitkin County SWCD	140,925	134,745	211,868	71,054	-	12,756	-	-	12,756
9022-00	Prime West Health System JPB	7,234,148	8,245,388	12,964,680	4,347,977	-	780,553	-	179,679	960,232
9024-00	Township of Spring Lake	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434
9025-00	North Lakes Academy	239,572	253,943	399,289	133,910	-	24,040	-	-	24,040
9027-00	Higher Ground Academy - 4027	1,639,427	1,632,493	2,566,860	860,850	-	154,541	-	-	154,541
9030-00	Area Ii Minnesota River Basin Products	98,647	114,015	179,273	60,123	-	10,793	-	3,523	14,316
9037-00	Northern Dakota County Cable Commission	314,732	321,316	505,223	169,437	-	30,418	-	-	30,418
9038-00	Arrowhead Library System	878,432	875,846	1,377,141	461,853	-	82,912	-	-	82,912
9041-00	Trailblazer Joint Powers Board	958,290	1,342,272	2,110,529	707,810	-	127,067	-	193,772	320,839
9042-00	City of Dover	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
9043-00	Arrowhead Regional Computing	620,070	647,815	1,018,595	341,607	-	61,326	-	-	61,326
9044-00	ARDC	1,536,082	1,699,866	2,672,794	896,377	-	160,918	-	3,523	164,441
9047-00	City of Hampton	32,882	41,460	65,190	21,863	-	3,925	-	3,523	7,448
9048-00	Roseau River Watershed District	79,857	98,468	154,826	51,924	-	9,321	-	7,046	16,367
9049-00	Spicer EDA	14,092	10,365	16,298	5,466	-	981	-	-	981
9050-00	Association of Minnesota Counties	1,244,837	1,166,067	1,833,471	614,893	-	110,386	-	-	110,386
9053-00	Red Rock Rural Water System	385,195	383,506	603,008	202,231	-	36,305	-	-	36,305
9055-00	Quad City Cooperative	4,697	5,183	8,149	2,733	-	491	-	-	491
9057-00	High School For The Recording Arts	549,607	611,537	961,554	322,477	-	57,891	-	3,523	61,414
9061-00	Township of Bemidji	18,790	20,730	32,595	10,931	-	1,962	-	-	1,962
9063-00	Seiu Local 63	51,672	36,278	57,041	19,130	-	3,434	-	-	3,434
9064-00	Rich Prairie Sewer And Water District	79,857	72,555	114,083	38,260	-	6,868	-	-	6,868
9068-00	Battle Lake Motor Patrol Association	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
9070-00	Becker County SWCD	169,110	207,301	325,950	109,314	-	19,624	-	14,092	33,716
9080-00	Bemidji Regional Interdistrict Council	1,545,477	1,777,604	2,795,025	937,370	-	168,278	-	49,324	217,602
9082-00	Benton County SWCD	197,295	196,936	309,653	103,849	-	18,643	-	-	18,643
9083-00	Benton Stearns County Special Education	272,455	321,316	505,223	169,437	-	30,418	-	14,092	44,510
9084-00	Blue Earth County SWCD	98,647	114,015	179,273	60,123	-	10,793	-	3,523	14,316

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
8546-00	City of Wyoming	\$ 39,977	\$ -	\$ -	\$ -	\$ 39,977	\$ 105,695	\$ 4,697	\$ 110,392
8550-00	Township of York	261	-	-	3,523	3,784	691	(1,174)	(483)
8554-01	City of Norwood Young America	23,255	-	-	21,139	44,394	61,483	(7,046)	54,437
8556-00	Township of Yucatan	523	-	-	3,523	4,046	1,382	(1,174)	208
8560-00	City of Zimmerman	27,696	-	-	49,324	77,020	73,227	(16,441)	56,786
8570-00	City of Zumbrota	29,787	-	-	63,416	93,203	78,753	(21,139)	57,614
8572-00	Zumbrota Area Ambulance Association	5,487	-	-	-	5,487	14,507	1,174	15,681
9005-00	Sojourner Truth Academy Charter School	52,519	-	-	-	52,519	138,854	4,697	143,551
9006-00	City of Sturgeon Lake	3,658	-	-	-	3,658	9,671	2,349	12,020
9007-00	Northwest Passage High School	12,542	-	-	-	12,542	33,159	7,046	40,205
9008-00	Twin Cities Academy	6,271	-	-	-	6,271	16,580	-	16,580
9009-00	South Washington Watershed District	12,542	-	-	-	12,542	33,159	7,046	40,205
9010-00	La Crescent Montessori Academy	3,658	-	-	-	3,658	9,671	7,046	16,717
9013-00	Sand Hill River Watershed District	1,306	-	-	10,569	11,875	3,454	(3,523)	(69)
9014-00	Math And Science Academy	11,758	-	-	-	11,758	31,087	3,523	34,610
9018-00	Adams Health Care Center	81,522	-	-	162,064	243,586	215,535	(54,021)	161,514
9020-00	Alexandria Lake Area Sanitary District	55,132	-	-	77,509	132,641	145,762	(25,836)	119,926
9021-00	Aitkin County SWCD	6,793	-	-	14,092	20,885	17,961	(4,697)	13,264
9022-00	Prime West Health System JPB	415,708	-	-	-	415,708	1,099,090	59,893	1,158,983
9024-00	Township of Spring Lake	1,829	-	-	-	1,829	4,836	-	4,836
9025-00	North Lakes Academy	12,803	-	-	7,046	19,849	33,850	(2,349)	31,501
9027-00	Higher Ground Academy - 4027	82,305	-	-	119,786	202,091	217,607	(39,929)	177,678
9030-00	Area Ii Minnesota River Basin Products	5,748	-	-	-	5,748	15,198	1,174	16,372
9037-00	Northern Dakota County Cable Commission	16,200	-	-	17,616	33,816	42,831	(5,872)	36,959
9038-00	Arrowhead Library System	44,158	-	-	63,416	107,574	116,748	(21,139)	95,609
9041-00	Trailblazer Joint Powers Board	67,673	-	-	-	67,673	178,922	64,591	243,513
9042-00	City of Dover	784	-	-	3,523	4,307	2,072	(1,174)	898
9043-00	Arrowhead Regional Computing	32,661	-	-	24,662	57,323	86,352	(8,221)	78,131
9044-00	ARDC	85,702	-	-	-	85,702	226,588	1,174	227,762
9047-00	City of Hampton	2,090	-	-	-	2,090	5,527	1,174	6,701
9048-00	Roseau River Watershed District	4,964	-	-	-	4,964	13,126	2,349	15,475
9049-00	Spicer EDA	523	-	-	3,523	4,046	1,382	(1,174)	208
9050-00	Association of Minnesota Counties	58,790	-	-	140,925	199,715	155,434	(46,975)	108,459
9053-00	Red Rock Rural Water System	19,335	-	-	28,185	47,520	51,120	(9,395)	41,725
9055-00	Quad City Cooperative	261	-	-	-	261	691	-	691
9057-00	High School For The Recording Arts	30,832	-	-	-	30,832	81,516	1,174	82,690
9061-00	Township of Bemidji	1,045	-	-	-	1,045	2,763	-	2,763
9063-00	Seiu Local 63	1,829	-	-	14,092	15,921	4,836	(4,697)	139
9064-00	Rich Prairie Sewer And Water District	3,658	-	-	10,569	14,227	9,671	(3,523)	6,148
9068-00	Battle Lake Motor Patrol Association	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
9070-00	Becker County SWCD	10,451	-	-	-	10,451	27,633	4,697	32,330
9080-00	Bemidji Regional Interdistrict Council	89,621	-	-	-	89,621	236,950	16,441	253,391
9082-00	Benton County SWCD	9,929	-	-	14,092	24,021	26,251	(4,697)	21,554
9083-00	Benton Stearns County Special Education	16,200	-	-	-	16,200	42,831	4,697	47,528
9084-00	Blue Earth County SWCD	5,748	-	-	-	5,748	15,198	1,174	16,372

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
9085-00	Big Stone County SWCD	\$ 65,765	\$ 88,103	\$ 138,529	\$ 46,459	\$ -	\$ 8,340	\$ -	\$ 10,569	\$ 18,909
9087-00	Brown County SWCD	51,672	72,555	114,083	38,260	-	6,868	-	10,569	17,437
9089-00	Clearwater County SWCD	93,950	88,103	138,529	46,459	-	8,340	-	-	8,340
9092-00	Bovey Coleraine Treatment Plant Commission	84,555	77,738	122,231	40,993	-	7,359	-	-	7,359
9095-00	Bois De Sioux Watershed District	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303
9097-00	Southwest Metro Educational Coop #6088	2,588,322	2,731,188	4,294,398	1,440,216	-	258,549	-	-	258,549
9098-00	Central Mn Educational Research & Development Council	2,203,127	2,150,745	3,381,736	1,134,136	-	203,601	-	-	203,601
9099-00	Carlton County SWCD	140,925	145,111	228,165	76,520	-	13,737	-	-	13,737
9101-00	CCLNS Joint Powers Board #3	201,992	259,126	407,438	136,643	-	24,530	-	24,662	49,192
9103-00	Carver County SWCD	314,732	316,134	497,074	166,704	-	29,927	-	-	29,927
9105-00	Resource Training And Solutions	901,920	963,949	1,515,670	508,312	-	91,253	-	-	91,253
9107-00	Central St Croix Valley Cable	201,992	202,118	317,802	106,581	-	19,134	-	-	19,134
9110-00	Centennial Lakes Police Department	178,505	181,388	285,207	95,650	-	17,171	-	-	17,171
9111-00	City Employees' Union 363	-	150,293	236,314	79,253	-	14,228	-	102,171	116,399
9113-00	Chisholm-Hibbing Airport Authority	371,102	378,324	594,860	199,499	-	35,814	-	-	35,814
9115-00	Clay County SWCD	216,085	217,666	342,248	114,780	-	20,605	-	-	20,605
9121-00	Cottonwood County SWCD	173,807	202,118	317,802	106,581	-	19,134	-	7,046	26,180
9125-00	Crosslake Community School	140,925	155,476	244,463	81,986	-	14,718	-	-	14,718
9129-00	Crookston Housing & Econ Dev Authority	216,085	233,213	366,694	122,979	-	22,077	-	-	22,077
9131-00	Lower Minnesota River Watershed District	51,672	-	-	-	-	-	-	-	-
9133-00	Schoolcraft Learning Community	399,287	440,514	692,645	232,293	-	41,701	-	-	41,701
9134-00	Pioneerland Library System	1,597,150	1,720,596	2,705,389	907,309	-	162,881	-	-	162,881
9135-00	Crow Wing County SWCD	136,227	134,745	211,868	71,054	-	12,756	-	-	12,756
9136-00	Ties	7,337,493	7,177,789	11,286,035	3,785,008	-	679,488	-	-	679,488
9138-00	Dakota County SWCD	516,725	533,799	839,322	281,484	-	50,532	-	-	50,532
9140-00	Dover-Eyota St Charles Sanitary District	126,832	129,563	203,719	68,321	-	12,265	-	-	12,265
9141-00	Douglas County SWCD	159,715	165,841	260,760	87,451	-	15,699	-	-	15,699
9142-00	Dodge County SWCD	112,740	119,198	187,422	62,856	-	11,284	-	-	11,284
9145-00	Arcadia Charter School	131,530	145,111	228,165	76,520	-	13,737	-	-	13,737
9148-00	Aurora Charter School	634,162	533,799	839,322	281,484	-	50,532	-	-	50,532
9151-00	Rochester Charter High School	79,857	57,008	89,636	30,061	-	5,397	-	-	5,397
9152-00	East Central Regional Development Commission	380,497	373,141	586,711	196,766	-	35,324	-	-	35,324
9153-00	Riverway Learning Community	281,850	279,856	440,033	147,574	-	26,493	-	-	26,493
9155-00	Southwest Transit	1,141,492	1,243,805	1,955,703	655,886	-	117,745	-	-	117,745
9158-00	East Central Regional Library	1,273,022	1,280,082	2,012,744	675,016	-	121,179	-	-	121,179
9160-00	Norman County SWCD	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340
9162-00	East Otter Tail County SWCD	220,782	238,396	374,843	125,711	-	22,568	-	-	22,568
9164-00	River Rider Transit Service	371,102	5,183	8,149	2,733	-	491	-	-	491
9165-00	Excelsior Fire District	18,790	15,548	24,446	8,199	-	1,472	-	-	1,472
9167-00	Township of Glenwood	4,697	5,183	8,149	2,733	-	491	-	-	491
9168-00	East Range Joint Powers Board	51,672	57,008	89,636	30,061	-	5,397	-	-	5,397
9172-00	Metropolitan ECSU Region 11	953,592	912,123	1,434,182	480,983	-	86,346	-	-	86,346
9176-01	National Joint Powers Alliance	3,227,182	4,021,635	6,323,439	2,120,698	-	380,709	-	313,558	694,267
9180-00	Human Services of Faribault & Martin Co	4,105,614	4,254,848	6,690,134	2,243,676	-	402,787	-	-	402,787
9181-00	Freeborn County SWCD	117,437	119,198	187,422	62,856	-	11,284	-	-	11,284

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9085-00	Big Stone County SWCD	\$ 4,442	\$ -	\$ -	\$ -	\$ 4,442	\$ 11,744	\$ 3,523	\$ 15,267
9087-00	Brown County SWCD	3,658	-	-	-	3,658	9,671	3,523	13,194
9089-00	Clearwater County SWCD	4,442	-	-	10,569	15,011	11,744	(3,523)	8,221
9092-00	Bovey Coleraine Treatment Plant Commission	3,919	-	-	10,569	14,488	10,362	(3,523)	6,839
9095-00	Bois De Sioux Watershed District	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
9097-00	Southwest Metro Educational Coop #6088	137,698	-	-	84,555	222,253	364,061	(28,185)	335,876
9098-00	Central Mn Educational Research & Development Council	108,434	-	-	190,249	298,683	286,689	(63,416)	223,273
9099-00	Carlton County SWCD	7,316	-	-	7,046	14,362	19,343	(2,349)	16,994
9101-00	CCLNS Joint Powers Board #3	13,064	-	-	-	13,064	34,541	8,221	42,762
9103-00	Carver County SWCD	15,939	-	-	21,139	37,078	42,140	(7,046)	35,094
9105-00	Resource Training And Solutions	48,599	-	-	21,139	69,738	128,492	(7,046)	121,446
9107-00	Central St Croix Valley Cable	10,190	-	-	14,092	24,282	26,942	(4,697)	22,245
9110-00	Centennial Lakes Police Department	9,145	-	-	10,569	19,714	24,179	(3,523)	20,656
9111-00	City Employees' Union 363	7,577	-	-	-	7,577	20,034	34,057	54,091
9113-00	Chisholm-Hibbing Airport Authority	19,074	-	-	21,139	40,213	50,430	(7,046)	43,384
9115-00	Clay County SWCD	10,974	-	-	14,092	25,066	29,014	(4,697)	24,317
9121-00	Cottonwood County SWCD	10,190	-	-	-	10,190	26,942	2,349	29,291
9125-00	Crosslake Community School	7,839	-	-	-	7,839	20,725	-	20,725
9129-00	Crookston Housing & Econ Dev Authority	11,758	-	-	3,523	15,281	31,087	(1,174)	29,913
9131-00	Lower Minnesota River Watershed District	-	-	-	38,754	38,754	-	(12,918)	(12,918)
9133-00	Schoolcraft Learning Community	22,209	-	-	-	22,209	58,719	-	58,719
9134-00	Pioneerland Library System	86,747	-	-	28,185	114,932	229,351	(9,395)	219,956
9135-00	Crow Wing County SWCD	6,793	-	-	10,569	17,362	17,961	(3,523)	14,438
9136-00	Ties	361,882	-	-	623,593	985,475	956,782	(207,864)	748,918
9138-00	Dakota County SWCD	26,913	-	-	24,662	51,575	71,154	(8,221)	62,933
9140-00	Dover-Eyota St Charles Sanitary District	6,532	-	-	7,046	13,578	17,270	(2,349)	14,921
9141-00	Douglas County SWCD	8,361	-	-	7,046	15,407	22,106	(2,349)	19,757
9142-00	Dodge County SWCD	6,010	-	-	3,523	9,533	15,889	(1,174)	14,715
9145-00	Arcadia Charter School	7,316	-	-	-	7,316	19,343	-	19,343
9148-00	Aurora Charter School	26,913	-	-	112,740	139,653	71,154	(37,580)	33,574
9151-00	Rochester Charter High School	2,874	-	-	21,139	24,013	7,599	(7,046)	553
9152-00	East Central Regional Development Commission	18,813	-	-	31,708	50,521	49,739	(10,569)	39,170
9153-00	Riverway Learning Community	14,109	-	-	21,139	35,248	37,304	(7,046)	30,258
9155-00	Southwest Transit	62,709	-	-	10,569	73,278	165,796	(3,523)	162,273
9158-00	East Central Regional Library	64,538	-	-	84,555	149,093	170,632	(28,185)	142,447
9160-00	Norman County SWCD	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
9162-00	East Otter Tail County SWCD	12,019	-	-	3,523	15,542	31,778	(1,174)	30,604
9164-00	River Rider Transit Service	261	-	-	274,804	275,065	691	(91,601)	(90,910)
9165-00	Excelsior Fire District	784	-	-	3,523	4,307	2,072	(1,174)	898
9167-00	Township of Glenwood	261	-	-	-	261	691	-	691
9168-00	East Range Joint Powers Board	2,874	-	-	-	2,874	7,599	-	7,599
9172-00	Metropolitan ECSU Region 11	45,987	-	-	95,124	141,111	121,584	(31,708)	89,876
9176-01	National Joint Powers Alliance	202,759	-	-	-	202,759	536,074	104,519	640,593
9180-00	Human Services of Faribault & Martin Co	214,517	-	-	186,726	401,243	567,161	(62,242)	504,919
9181-00	Freeborn County SWCD	6,010	-	-	7,046	13,056	15,889	(2,349)	13,540



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)	(6.90%)	(8.90%)					
9183-00	Goodhue County SWCD	\$ 338,220	\$ 347,229	\$ 545,967	\$ 183,101	\$ -	\$ 32,871	\$ -	\$ -	\$ 32,871
9186-00	Echo Charter School	197,295	212,483	334,099	112,047	-	20,115	-	-	20,115
9187-00	Township of Eureka	32,882	20,730	32,595	10,931	-	1,962	-	-	1,962
9190-00	Government Training Services	244,270	217,666	342,248	114,780	-	20,605	-	-	20,605
9191-00	City of Cuyuna	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
9193-00	Grant County SWCD	136,227	139,928	220,017	73,787	-	13,246	-	-	13,246
9194-00	Great River Regional Library	4,612,944	4,508,792	7,089,423	2,377,586	-	426,826	-	-	426,826
9197-00	Township of Thomastown	14,092	10,365	16,298	5,466	-	981	-	-	981
9198-00	Greenway Joint Recreation Association	89,252	93,285	146,678	49,191	-	8,831	-	-	8,831
9200-00	Headwaters Regional Development Commission	460,355	388,689	611,157	204,964	-	36,795	-	-	36,795
9201-00	Township of Monroe	4,697	-	-	-	-	-	-	-	-
9203-00	Hubbard County SWCD	84,555	93,285	146,678	49,191	-	8,831	-	-	8,831
9207-00	Red River Watershed Management	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
9208-00	Garrison-Kathio Sanitary District	42,277	46,643	73,339	24,596	-	4,415	-	-	4,415
9209-00	Agricultural & Food Sciences Academy	648,255	798,108	1,254,909	420,860	-	75,553	-	56,370	131,923
9211-00	Township of Waskish	9,395	10,365	16,298	5,466	-	981	-	-	981
9212-00	Pennington-Red Lake County Nursing Service	446,262	466,427	733,389	245,957	-	44,154	-	-	44,154
9213-00	Excell Academy For Higher Learning	671,742	652,997	1,026,744	344,340	-	61,816	-	-	61,816
9218-00	Minnesota Valley Educational District	540,212	538,982	847,471	284,217	-	51,023	-	-	51,023
9219-00	Isanti Conservation District	37,580	36,278	57,041	19,130	-	3,434	-	-	3,434
9221-00	Minnewaska Area ISD-2149	2,179,640	2,285,491	3,593,604	1,205,190	-	216,357	-	-	216,357
9225-00	Kandiyohi County SWCD	131,530	134,745	211,868	71,054	-	12,756	-	-	12,756
9227-00	Itasca County SWCD	192,597	155,476	244,463	81,986	-	14,718	-	-	14,718
9230-00	Kitchigami Regional Library	1,056,937	1,046,869	1,646,050	552,037	-	99,102	-	-	99,102
9232-00	Kittson-Marshall County Rural Water System	18,790	46,643	73,339	24,596	-	4,415	-	17,616	22,031
9233-00	Koochiching County SWCD	103,345	129,563	203,719	68,321	-	12,265	-	10,569	22,834
9234-00	Lake Agassiz Special Education Coop	84,555	88,103	138,529	46,459	-	8,340	-	-	8,340
9235-00	Lac Qui Parle County SWCD	98,647	98,468	154,826	51,924	-	9,321	-	-	9,321
9236-00	Lake Minnetonka Conservation District	178,505	181,388	285,207	95,650	-	17,171	-	-	17,171
9237-00	Kittson County SWCD	112,740	108,833	171,124	57,390	-	10,303	-	-	10,303
9238-00	Lake Agassiz Regional Library	1,432,737	1,414,828	2,224,612	746,070	-	133,935	-	-	133,935
9239-00	Fergus Falls Special Education 935	422,775	409,419	643,752	215,896	-	38,758	-	-	38,758
9241-01	Lakes Area Recreation	239,572	238,396	374,843	125,711	-	22,568	-	-	22,568
9243-00	Kanabec County SWCD	84,555	88,103	138,529	46,459	-	8,340	-	-	8,340
9244-00	Lac Qui Parle/Yellow Bank Watershed	108,042	114,015	179,273	60,123	-	10,793	-	-	10,793
9245-00	Lake Minnetonka Communication Commission	230,177	155,476	244,463	81,986	-	14,718	-	-	14,718
9246-00	Westbrook Walnut Grove Schools ISD 2898	840,852	922,488	1,450,480	486,449	-	87,328	-	-	87,328
9249-00	Township of Alexandria	28,185	41,460	65,190	21,863	-	3,925	-	7,046	10,971
9250-00	Academia Cesar Chavez Charter School	883,130	875,846	1,377,141	461,853	-	82,912	-	-	82,912
9251-00	Pillager Area Charter School	79,857	72,555	114,083	38,260	-	6,868	-	-	6,868
9252-00	Lincoln County SWCD	192,597	176,206	277,058	92,917	-	16,681	-	-	16,681
9254-00	League of Minnesota Cities	7,018,064	7,421,367	11,669,027	3,913,453	-	702,546	-	-	702,546
9256-00	Logis	3,847,252	3,990,540	6,274,547	2,104,301	-	377,766	-	-	377,766
9262-00	Marshall- Polk County Rural Water System	220,782	217,666	342,248	114,780	-	20,605	-	-	20,605
9263-00	Meeker County SWCD	56,370	88,103	138,529	46,459	-	8,340	-	17,616	25,956



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General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9183-00	Goodhue County SWCD	\$ 17,506	\$ -	\$ -	\$ 17,616	\$ 35,122	\$ 46,285	\$ (5,872)	\$ 40,413
9186-00	Echo Charter School	10,713	-	-	3,523	14,236	28,323	(1,174)	27,149
9187-00	Township of Eureka	1,045	-	-	10,569	11,614	2,763	(3,523)	(760)
9190-00	Government Training Services	10,974	-	-	35,231	46,205	29,014	(11,744)	17,270
9191-00	City of Cuyuna	784	-	-	-	784	2,072	-	2,072
9193-00	Grant County SWCD	7,055	-	-	7,046	14,101	18,652	(2,349)	16,303
9194-00	Great River Regional Library	227,320	-	-	394,590	621,910	601,011	(131,530)	469,481
9197-00	Township of Thomastown	523	-	-	3,523	4,046	1,382	(1,174)	208
9198-00	Greenway Joint Recreation Association	4,703	-	-	3,523	8,226	12,435	(1,174)	11,261
9200-00	Headwaters Regional Development Commission	19,597	-	-	81,032	100,629	51,811	(27,011)	24,800
9201-00	Township of Monroe	-	-	-	3,523	3,523	-	(1,174)	(1,174)
9203-00	Hubbard County SWCD	4,703	-	-	-	4,703	12,435	-	12,435
9207-00	Red River Watershed Management	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
9208-00	Garrison-Kathio Sanitary District	2,352	-	-	-	2,352	6,217	-	6,217
9209-00	Agricultural & Food Sciences Academy	40,238	-	-	-	40,238	106,386	18,790	125,176
9211-00	Township of Waskish	523	-	-	-	523	1,382	-	1,382
9212-00	Pennington-Red Lake County Nursing Service	23,516	-	-	17,616	41,132	62,174	(5,872)	56,302
9213-00	Excell Academy For Higher Learning	32,922	-	-	59,893	92,815	87,043	(19,964)	67,079
9218-00	Minnesota Valley Educational District	27,174	-	-	38,754	65,928	71,845	(12,918)	58,927
9219-00	Isanti Conservation District	1,829	-	-	3,523	5,352	4,836	(1,174)	3,662
9221-00	Minnewaska Area ISD-2149	115,228	-	-	81,032	196,260	304,650	(27,011)	277,639
9225-00	Kandiyohi County SWCD	6,793	-	-	7,046	13,839	17,961	(2,349)	15,612
9227-00	Itasca County SWCD	7,839	-	-	38,754	46,593	20,725	(12,918)	7,807
9230-00	Kitchigami Regional Library	52,780	-	-	81,032	133,812	139,545	(27,011)	112,534
9232-00	Kittson-Marshall County Rural Water System	2,352	-	-	-	2,352	6,217	5,872	12,089
9233-00	Koochiching County SWCD	6,532	-	-	-	6,532	17,270	3,523	20,793
9234-00	Lake Agassiz Special Education Coop	4,442	-	-	3,523	7,965	11,744	(1,174)	10,570
9235-00	Lac Qui Parle County SWCD	4,964	-	-	7,046	12,010	13,126	(2,349)	10,777
9236-00	Lake Minnetonka Conservation District	9,145	-	-	10,569	19,714	24,179	(3,523)	20,656
9237-00	Kittson County SWCD	5,487	-	-	10,569	16,056	14,507	(3,523)	10,984
9238-00	Lake Agassiz Regional Library	71,331	-	-	112,740	184,071	188,593	(37,580)	151,013
9239-00	Fergus Falls Special Education 935	20,642	-	-	38,754	59,396	54,575	(12,918)	41,657
9241-01	Lakes Area Recreation	12,019	-	-	17,616	29,635	31,778	(5,872)	25,906
9243-00	Kanabec County SWCD	4,442	-	-	3,523	7,965	11,744	(1,174)	10,570
9244-00	Lac Qui Parle/Yellow Bank Watershed	5,748	-	-	3,523	9,271	15,198	(1,174)	14,024
9245-00	Lake Minnetonka Communication Commission	7,839	-	-	66,939	74,778	20,725	(22,313)	(1,588)
9246-00	Westbrook Walnut Grove Schools ISD 2898	46,509	-	-	3,523	50,032	122,965	(1,174)	121,791
9249-00	Township of Alexandria	2,090	-	-	-	2,090	5,527	2,349	7,876
9250-00	Academia Cesar Chavez Charter School	44,158	-	-	66,939	111,097	116,748	(22,313)	94,435
9251-00	Pillager Area Charter School	3,658	-	-	10,569	14,227	9,671	(3,523)	6,148
9252-00	Lincoln County SWCD	8,884	-	-	24,662	33,546	23,488	(8,221)	15,267
9254-00	League of Minnesota Cities	374,163	-	-	218,434	592,597	989,250	(72,811)	916,439
9256-00	Logis	201,191	-	-	172,633	373,824	531,929	(57,544)	474,385
9262-00	Marshall- Polk County Rural Water System	10,974	-	-	17,616	28,590	29,014	(5,872)	23,142
9263-00	Meeker County SWCD	4,442	-	-	-	4,442	11,744	5,872	17,616

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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
9264-00	Meeker-Wright County Special Education Coop	\$ 709,322	\$ 767,013	\$ 1,206,017	\$ 404,463	\$ -	\$ 72,610	\$ -	\$ -	\$ 72,610
9265-00	Metropolitan Airports Commission	31,834,951	53,986,300	84,885,654	28,468,182	-	5,110,632	-	12,824,172	17,934,804
9267-00	Lake County SWCD	122,135	145,111	228,165	76,520	-	13,737	-	7,046	20,783
9268-00	Martin County SWCD	164,412	155,476	244,463	81,986	-	14,718	-	-	14,718
9269-00	Marshall County SWCD	117,437	119,198	187,422	62,856	-	11,284	-	-	11,284
9271-01	Mahnomen County SWCD	75,160	77,738	122,231	40,993	-	7,359	-	-	7,359
9272-00	Minnesota Inter-County Association	178,505	181,388	285,207	95,650	-	17,171	-	-	17,171
9273-00	Mc Leod County SWCD	61,067	62,190	97,785	32,794	-	5,887	-	-	5,887
9276-00	Minnesota International Middle School	1,005,265	1,015,774	1,597,157	535,640	-	96,159	-	-	96,159
9277-00	Metropolitan Cable Network	61,067	36,278	57,041	19,130	-	3,434	-	-	3,434
9278-00	Metropolitan Library Service Agency	427,472	362,776	570,413	191,300	-	34,342	-	-	34,342
9279-00	Twin Cities International Elementary	1,005,265	1,321,542	2,077,934	696,879	-	125,104	-	144,448	269,552
9280-00	Ridgeway Community School	173,807	181,388	285,207	95,650	-	17,171	-	-	17,171
9281-00	Township of Farden	-	-	-	-	-	-	-	-	-
9283-00	Town of New Independence	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
9284-00	Metropolitan Mosquito Control District	3,325,829	3,218,344	5,060,381	1,697,105	-	304,666	-	-	304,666
9287-00	Friendship Academy of Fine Arts	526,120	321,316	505,223	169,437	-	30,418	-	-	30,418
9291-00	Township of Foster	4,697	5,183	8,149	2,733	-	491	-	-	491
9292-00	West Lakeland Township	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
9300-00	Three Rivers Park District	17,629,714	17,351,074	27,282,055	9,149,609	-	1,642,546	-	-	1,642,546
9303-00	NW Sub Integration School District- 6078	230,177	202,118	317,802	106,581	-	19,134	-	-	19,134
9305-00	Metronet	131,530	139,928	220,017	73,787	-	13,246	-	-	13,246
9307-00	Ramsey Washington Metro Watershed District	718,717	684,093	1,075,637	360,737	-	64,760	-	-	64,760
9310-00	Township of Turtle River	9,395	5,183	8,149	2,733	-	491	-	-	491
9312-00	Heron Lake Watershed District	136,227	114,015	179,273	60,123	-	10,793	-	-	10,793
9313-00	Kandiyohi-Willmar Economic Development	150,320	181,388	285,207	95,650	-	17,171	-	10,569	27,740
9314-00	Middle River/Snake River Wd	169,110	171,023	268,909	90,184	-	16,190	-	-	16,190
9316-00	Midwest Special Education Coop 398	93,950	103,650	162,975	54,657	-	9,812	-	-	9,812
9317-00	Minnesota Counties Computer Cooperative	201,992	207,301	325,950	109,314	-	19,624	-	-	19,624
9318-00	Mille Lacs County SWCD	103,345	98,468	154,826	51,924	-	9,321	-	-	9,321
9319-00	Minnehaha Creek Wd	1,024,055	1,248,987	1,963,852	658,619	-	118,236	-	81,032	199,268
9324-00	Minnesota Municipal Utilities Association	1,968,252	2,026,365	3,186,166	1,068,547	-	191,827	-	-	191,827
9330-00	Minnesota Counties Intergovernmental Trust	2,048,110	2,124,833	3,340,992	1,120,472	-	201,148	-	-	201,148
9331-00	Minneapolis Youth Coordinating Board	389,892	404,236	635,603	213,163	-	38,267	-	-	38,267
9333-00	Denmark Township	42,277	46,643	73,339	24,596	-	4,415	-	-	4,415
9337-00	Buffalo-Red River Watershed District	4,697	-	-	-	-	-	-	-	-
9339-00	Capitol Region Watershed District	638,860	694,458	1,091,934	366,203	-	65,741	-	-	65,741
9340-00	Carnelian-Marine Watershed District	65,765	67,373	105,934	35,527	-	6,378	-	-	6,378
9341-00	Comfort Lake Forest Lake Wd	65,765	88,103	138,529	46,459	-	8,340	-	10,569	18,909
9348-00	Nine Mile Creek Watershed District	140,925	139,928	220,017	73,787	-	13,246	-	-	13,246
9349-00	Okebena-Ocheda Watershed District	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415
9350-00	Minnesota Valley Coop Center	408,682	419,784	660,050	221,361	-	39,739	-	-	39,739
9351-00	Minnesota Valley Transit Authority	892,525	927,671	1,458,628	489,182	-	87,818	-	-	87,818
9352-00	Moose Lake-Windemere	23,487	25,913	40,744	13,664	-	2,453	-	-	2,453
9353-00	North Shore Collaborative JPB	28,185	10,365	16,298	5,466	-	981	-	-	981

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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9264-00	Meeker-Wright County Special Education Coop	\$ 38,670	\$ -	\$ -	\$ 10,569	\$ 49,239	\$ 102,241	\$ (3,523)	\$ 98,718
9265-00	Metropolitan Airports Commission	2,721,827	-	-	-	2,721,827	7,196,241	4,274,724	11,470,965
9267-00	Lake County SWCD	7,316	-	-	-	7,316	19,343	2,349	21,692
9268-00	Martin County SWCD	7,839	-	-	17,616	25,455	20,725	(5,872)	14,853
9269-00	Marshall County SWCD	6,010	-	-	7,046	13,056	15,889	(2,349)	13,540
9271-01	Mahnomen County SWCD	3,919	-	-	3,523	7,442	10,362	(1,174)	9,188
9272-00	Minnesota Inter-County Association	9,145	-	-	10,569	19,714	24,179	(3,523)	20,656
9273-00	Mc Leod County SWCD	3,135	-	-	3,523	6,658	8,290	(1,174)	7,116
9276-00	Minnesota International Middle School	51,212	-	-	63,416	114,628	135,400	(21,139)	114,261
9277-00	Metropolitan Cable Network	1,829	-	-	21,139	22,968	4,836	(7,046)	(2,210)
9278-00	Metropolitan Library Service Agency	18,290	-	-	73,986	92,276	48,357	(24,662)	23,695
9279-00	Twin Cities International Elementary	66,628	-	-	-	66,628	176,158	48,149	224,307
9280-00	Ridgeway Community School	9,145	-	-	7,046	16,191	24,179	(2,349)	21,830
9281-00	Township of Farden	-	-	-	-	-	-	-	-
9283-00	Town of New Independence	523	-	-	-	523	1,382	1,174	2,556
9284-00	Metropolitan Mosquito Control District	162,259	-	-	306,512	468,771	428,997	(102,171)	326,826
9287-00	Friendship Academy of Fine Arts	16,200	-	-	176,156	192,356	42,831	(58,719)	(15,888)
9291-00	Township of Foster	261	-	-	-	261	691	-	691
9292-00	West Lakeland Township	1,306	-	-	-	1,306	3,454	-	3,454
9300-00	Three Rivers Park District	874,789	-	-	1,426,865	2,301,654	2,312,855	(475,622)	1,837,233
9303-00	NW Sub Integration School District- 6078	10,190	-	-	35,231	45,421	26,942	(11,744)	15,198
9305-00	Metronet	7,055	-	-	3,523	10,578	18,652	(1,174)	17,478
9307-00	Ramsey Washington Metro Watershed District	34,490	-	-	73,986	108,476	91,188	(24,662)	66,526
9310-00	Township of Turtle River	261	-	-	3,523	3,784	691	(1,174)	(483)
9312-00	Heron Lake Watershed District	5,748	-	-	24,662	30,410	15,198	(8,221)	6,977
9313-00	Kandiyohi-Willmar Economic Development	9,145	-	-	-	9,145	24,179	3,523	27,702
9314-00	Middle River/Snake River Wd	8,622	-	-	10,569	19,191	22,797	(3,523)	19,274
9316-00	Midwest Special Education Coop 398	5,226	-	-	-	5,226	13,816	-	13,816
9317-00	Minnesota Counties Computer Cooperative	10,451	-	-	10,569	21,020	27,633	(3,523)	24,110
9318-00	Mille Lacs County SWCD	4,964	-	-	10,569	15,533	13,126	(3,523)	9,603
9319-00	Minnehaha Creek Wd	62,970	-	-	-	62,970	166,487	27,011	193,498
9324-00	Minnesota Municipal Utilities Association	102,163	-	-	98,647	200,810	270,109	(32,882)	237,227
9330-00	Minnesota Counties Intergovernmental Trust	107,128	-	-	91,601	198,729	283,235	(30,534)	252,701
9331-00	Minneapolis Youth Coordinating Board	20,380	-	-	17,616	37,996	53,884	(5,872)	48,012
9333-00	Denmark Township	2,352	-	-	-	2,352	6,217	-	6,217
9337-00	Buffalo-Red River Watershed District	-	-	-	3,523	3,523	-	(1,174)	(1,174)
9339-00	Capitol Region Watershed District	35,012	-	-	7,046	42,058	92,569	(2,349)	90,220
9340-00	Carnelian-Marine Watershed District	3,397	-	-	3,523	6,920	8,981	(1,174)	7,807
9341-00	Comfort Lake Forest Lake Wd	4,442	-	-	-	4,442	11,744	3,523	15,267
9348-00	Nine Mile Creek Watershed District	7,055	-	-	10,569	17,624	18,652	(3,523)	15,129
9349-00	Okebena-Ocheda Watershed District	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
9350-00	Minnesota Valley Coop Center	21,164	-	-	21,139	42,303	55,956	(7,046)	48,910
9351-00	Minnesota Valley Transit Authority	46,770	-	-	38,754	85,524	123,656	(12,918)	110,738
9352-00	Moose Lake-Windemere	1,306	-	-	-	1,306	3,454	-	3,454
9353-00	North Shore Collaborative JPB	523	-	-	14,092	14,615	1,382	(4,697)	(3,315)

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)						
9354-00	Morrison County SWCD	\$ 211,387	\$ 269,491	\$ 423,736	\$ 142,109	\$ -	\$ 25,511	\$ -	\$ 24,662	\$ 50,173	
9357-00	Mower County SWCD	267,757	285,039	448,182	150,307	-	26,983	-	-	26,983	
9359-00	North Metro Telecommunications	512,027	523,434	823,025	276,019	-	49,551	-	-	49,551	
9360-00	Northern Lights Library Network	93,950	93,285	146,678	49,191	-	8,831	-	-	8,831	
9361-00	North Fork Crow River Watershed District	122,135	124,380	195,570	65,589	-	11,775	-	-	11,775	
9362-00	Norman-Mahnomen Public Health	342,917	326,499	513,372	172,170	-	30,908	-	-	30,908	
9363-00	Nicollet County SWCD	112,740	129,563	203,719	68,321	-	12,265	-	3,523	15,788	
9364-00	New Richland Care Center	1,517,292	1,554,756	2,444,629	819,857	-	147,182	-	-	147,182	
9366-00	Northeast Education Coop Service Unit	1,183,770	1,155,702	1,817,174	609,427	-	109,405	-	-	109,405	
9367-00	North Kittson County RWS	126,832	129,563	203,719	68,321	-	12,265	-	-	12,265	
9368-00	NW Hennepin Human Services Council	159,715	150,293	236,314	79,253	-	14,228	-	-	14,228	
9369-00	Nobles SWCD	159,715	171,023	268,909	90,184	-	16,190	-	-	16,190	
9371-00	Northwest Service Cooperative	422,775	456,062	717,091	240,492	-	43,173	-	-	43,173	
9373-00	Northwest Suburban Cable Communication Commission	2,005,832	2,036,730	3,202,463	1,074,013	-	192,808	-	-	192,808	
9374-00	Northwest Regional Development Commission	760,995	1,010,591	1,589,009	532,907	-	95,668	-	116,263	211,931	
9375-00	Otter Tail County Water Management District	89,252	88,103	138,529	46,459	-	8,340	-	-	8,340	
9376-00	Northwest Regional Interdistrict	131,530	103,650	162,975	54,657	-	9,812	-	-	9,812	
9377-00	North St Louis SWCD	42,277	10,365	16,298	5,466	-	981	-	-	981	
9384-00	Pennington County SWCD	117,437	145,111	228,165	76,520	-	13,737	-	10,569	24,306	
9385-00	Pelican River Wd	159,715	150,293	236,314	79,253	-	14,228	-	-	14,228	
9386-00	Pine Point Exp Sch 25	192,597	212,483	334,099	112,047	-	20,115	-	-	20,115	
9389-02	Pine County SWCD	79,857	72,555	114,083	38,260	-	6,868	-	-	6,868	
9390-00	Pine To Prairie Coop Center	4,697	5,183	8,149	2,733	-	491	-	-	491	
9391-00	Pipestone County SWCD	89,252	108,833	171,124	57,390	-	10,303	-	7,046	17,349	
9393-00	East Polk County SWCD	84,555	77,738	122,231	40,993	-	7,359	-	-	7,359	
9394-00	Plainview-Elgin Sanitary District	169,110	165,841	260,760	87,451	-	15,699	-	-	15,699	
9395-00	Tri-County Community Corrections	1,625,335	1,648,041	2,591,306	869,049	-	156,012	-	-	156,012	
9396-00	Police Department of Sherburn And Welcome	14,092	5,183	8,149	2,733	-	491	-	-	491	
9398-00	Plum Creek Library System	244,270	253,943	399,289	133,910	-	24,040	-	-	24,040	
9399-00	Pope County SWCD	108,042	108,833	171,124	57,390	-	10,303	-	-	10,303	
9400-00	Prior Lake-Spring Lake Wd	230,177	186,571	293,355	98,383	-	17,662	-	-	17,662	
9401-00	Martin-Faribault Co Prairieland Waste Bd	347,615	367,959	578,562	194,033	-	34,833	-	-	34,833	
9402-00	Ramsey-Washington Suburban Cable Commission	854,945	875,846	1,377,141	461,853	-	82,912	-	-	82,912	
9403-00	Quad Cities Cable Commission	544,910	383,506	603,008	202,231	-	36,305	-	-	36,305	
9406-00	Red Lake Wd	347,615	362,776	570,413	191,300	-	34,342	-	-	34,342	
9407-00	Esv Region V Computer Service	836,155	849,933	1,336,397	448,189	-	80,459	-	-	80,459	
9408-00	Southwest Health & Human Services	8,464,893	8,774,005	13,795,854	4,626,729	-	830,594	-	-	830,594	
9411-00	Red Lake County SWCD	46,975	46,643	73,339	24,596	-	4,415	-	-	4,415	
9412-00	Redwood County SWCD	150,320	129,563	203,719	68,321	-	12,265	-	-	12,265	
9413-00	Range Association of Municipalities	37,580	5,183	8,149	2,733	-	491	-	-	491	
9414-00	Northeast Minnesota office Job Training	1,648,822	1,528,843	2,403,885	806,193	-	144,728	-	-	144,728	
9415-00	Riley-Purgatory-Bluff Creek Wd	98,647	145,111	228,165	76,520	-	13,737	-	24,662	38,399	
9416-00	Region Five Development Commission	300,640	279,856	440,033	147,574	-	26,493	-	-	26,493	
9420-00	Renville County SWCD	169,110	155,476	244,463	81,986	-	14,718	-	-	14,718	
9422-00	Red Lake Falls Area Special Education Coop	126,832	124,380	195,570	65,589	-	11,775	-	-	11,775	

Public Employees Retirement Association of Minnesota  
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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9354-00	Morrison County SWCD	\$ 13,587	\$ -	\$ -	\$ -	\$ 13,587	\$ 35,922	\$ 8,221	\$ 44,143
9357-00	Mower County SWCD	14,371	-	-	7,046	21,417	37,995	(2,349)	35,646
9359-00	North Metro Telecommunications	26,390	-	-	28,185	54,575	69,773	(9,395)	60,378
9360-00	Northern Lights Library Network	4,703	-	-	7,046	11,749	12,435	(2,349)	10,086
9361-00	North Fork Crow River Watershed District	6,271	-	-	7,046	13,317	16,580	(2,349)	14,231
9362-00	Norman-Mahnomen Public Health	16,461	-	-	35,231	51,692	43,521	(11,744)	31,777
9363-00	Nicollet County SWCD	6,532	-	-	-	6,532	17,270	1,174	18,444
9364-00	New Richland Care Center	78,386	-	-	81,032	159,418	207,245	(27,011)	180,234
9366-00	Northeast Education Coop Service Unit	58,267	-	-	102,171	160,438	154,052	(34,057)	119,995
9367-00	North Kittson County RWS	6,532	-	-	7,046	13,578	17,270	(2,349)	14,921
9368-00	NW Hennepin Human Services Council	7,577	-	-	17,616	25,193	20,034	(5,872)	14,162
9369-00	Nobles SWCD	8,622	-	-	3,523	12,145	22,797	(1,174)	21,623
9371-00	Northwest Service Cooperative	22,993	-	-	7,046	30,039	60,792	(2,349)	58,443
9373-00	Northwest Suburban Cable Communication Commission	102,686	-	-	119,786	222,472	271,491	(39,929)	231,562
9374-00	Northwest Regional Development Commission	50,951	-	-	-	50,951	134,709	38,754	173,463
9375-00	Otter Tail County Water Management District	4,442	-	-	7,046	11,488	11,744	(2,349)	9,395
9376-00	Northwest Regional Interdistrict	5,226	-	-	28,185	33,411	13,816	(9,395)	4,421
9377-00	North St Louis SWCD	523	-	-	24,662	25,185	1,382	(8,221)	(6,839)
9384-00	Pennington County SWCD	7,316	-	-	-	7,316	19,343	3,523	22,866
9385-00	Pelican River Wd	7,577	-	-	17,616	25,193	20,034	(5,872)	14,162
9386-00	Pine Point Exp Sch 25	10,713	-	-	-	10,713	28,323	-	28,323
9389-02	Pine County SWCD	3,658	-	-	10,569	14,227	9,671	(3,523)	6,148
9390-00	Pine To Prairie Coop Center	261	-	-	-	261	691	-	691
9391-00	Pipestone County SWCD	5,487	-	-	-	5,487	14,507	2,349	16,856
9393-00	East Polk County SWCD	3,919	-	-	10,569	14,488	10,362	(3,523)	6,839
9394-00	Plainview-Elgin Sanitary District	8,361	-	-	14,092	22,453	22,106	(4,697)	17,409
9395-00	Tri-County Community Corrections	83,089	-	-	98,647	181,736	219,680	(32,882)	186,798
9396-00	Police Department of Sherburn And Welcome	261	-	-	7,046	7,307	691	(2,349)	(1,658)
9398-00	Plum Creek Library System	12,803	-	-	10,569	23,372	33,850	(3,523)	30,327
9399-00	Pope County SWCD	5,487	-	-	7,046	12,533	14,507	(2,349)	12,158
9400-00	Prior Lake-Spring Lake Wd	9,406	-	-	45,801	55,207	24,869	(15,267)	9,602
9401-00	Martin-Faribault Co Prairieland Waste Bd	18,551	-	-	10,569	29,120	49,048	(3,523)	45,525
9402-00	Ramsey-Washington Suburban Cable Commission	44,158	-	-	45,801	89,959	116,748	(15,267)	101,481
9403-00	Quad Cities Cable Commission	19,335	-	-	147,971	167,306	51,120	(49,324)	1,796
9406-00	Red Lake Wd	18,290	-	-	14,092	32,382	48,357	(4,697)	43,660
9407-00	Esv Region V Computer Service	42,851	-	-	49,324	92,175	113,294	(16,441)	96,853
9408-00	Southwest Health & Human Services	442,359	-	-	384,021	826,380	1,169,553	(128,007)	1,041,546
9411-00	Red Lake County SWCD	2,352	-	-	3,523	5,875	6,217	(1,174)	5,043
9412-00	Redwood County SWCD	6,532	-	-	24,662	31,194	17,270	(8,221)	9,049
9413-00	Range Association of Municipalities	261	-	-	24,662	24,923	691	(8,221)	(7,530)
9414-00	Northeast Minnesota office Job Training	77,080	-	-	197,295	274,375	203,791	(65,765)	138,026
9415-00	Riley-Purgatory-Bluff Creek Wd	7,316	-	-	-	7,316	19,343	8,221	27,564
9416-00	Region Five Development Commission	14,109	-	-	35,231	49,340	37,304	(11,744)	25,560
9420-00	Renville County SWCD	7,839	-	-	21,139	28,978	20,725	(7,046)	13,679
9422-00	Red Lake Falls Area Special Education Coop	6,271	-	-	10,569	16,840	16,580	(3,523)	13,057



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		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
9424-00	Region I	\$ 930,105	\$ 938,036	\$ 1,474,926	\$ 494,647	\$ -	\$ 88,800	\$ -	\$ -	\$ 88,800
9425-00	Wild Rice Watershed District	122,135	139,928	220,017	73,787	-	13,246	-	3,523	16,769
9426-00	Township of Amboy	4,697	5,183	8,149	2,733	-	491	-	-	491
9427-00	Germania Township	9,395	5,183	8,149	2,733	-	491	-	-	491
9428-00	Region IX Development Commission	845,550	1,103,877	1,735,686	582,099	-	104,499	-	116,263	220,762
9429-00	Rush Lake Area SD	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
9430-00	Rice County SWCD	225,480	181,388	285,207	95,650	-	17,171	-	-	17,171
9432-00	Roseau County SWCD	79,857	77,738	122,231	40,993	-	7,359	-	-	7,359
9434-00	Rice Creek Wd	554,305	595,990	937,108	314,279	-	56,420	-	-	56,420
9439-00	Runestone Area Education District 6014	173,807	160,658	252,612	84,719	-	15,209	-	-	15,209
9443-00	St Cloud Area Plan Organization	234,875	248,761	391,141	131,177	-	23,549	-	-	23,549
9444-00	St Cloud Metro Transit Commission	2,654,087	2,938,488	4,620,348	1,549,530	-	278,173	-	7,046	285,219
9445-00	Scott County SWCD	474,447	513,069	806,727	270,553	-	48,570	-	-	48,570
9448-00	St Louis & Lake County Regional Railroad	178,505	191,753	301,504	101,116	-	18,152	-	-	18,152
9450-00	Sauk Centre Wd	225,480	259,126	407,438	136,643	-	24,530	-	7,046	31,576
9455-00	Scott Joint City Prosecution	540,212	150,293	236,314	79,253	-	14,228	-	-	14,228
9457-00	Serpent Lake Sanitary Sewer District	98,647	114,015	179,273	60,123	-	10,793	-	3,523	14,316
9458-00	Mid-Minnesota Development Commission	389,892	342,046	537,818	180,369	-	32,380	-	-	32,380
9465-00	Southeast SWCD Tech Support JPB	197,295	202,118	317,802	106,581	-	19,134	-	-	19,134
9466-00	Township of Albany	9,395	10,365	16,298	5,466	-	981	-	-	981
9470-00	South Central Service Cooperative	1,056,937	1,129,789	1,776,430	595,763	-	106,952	-	-	106,952
9474-00	Southeast Service Cooperative	615,372	616,720	969,703	325,210	-	58,382	-	-	58,382
9475-00	Sibley County SWCD	75,160	62,190	97,785	32,794	-	5,887	-	-	5,887
9477-00	Sherburne County SWCD	244,270	253,943	399,289	133,910	-	24,040	-	-	24,040
9478-00	Southern MN Municipal Power Agency	4,331,094	4,384,411	6,893,853	2,311,998	-	415,052	-	-	415,052
9479-00	Anoka County SWCD	169,110	357,594	562,265	188,567	-	33,852	-	116,263	150,115
9481-00	Board of Public Defenders	3,570,099	3,150,972	4,954,447	1,661,578	-	298,288	-	-	298,288
9482-00	South Lake Minnetonka Police Department	155,017	160,658	252,612	84,719	-	15,209	-	-	15,209
9483-00	South St Louis County SWCD	155,017	145,111	228,165	76,520	-	13,737	-	-	13,737
9484-00	State Supreme Court Judicial District	14,167,657	14,324,483	22,523,178	7,553,620	-	1,356,032	-	-	1,356,032
9486-00	SW Area Multi-Co Interlibrary Exchange	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
9488-00	SW & W Central Education Service	3,983,479	3,617,398	5,687,836	1,907,535	-	342,442	-	-	342,442
9493-00	Township of Alborn	9,395	10,365	16,298	5,466	-	981	-	-	981
9494-00	SW Regional Development Commission	812,667	844,751	1,328,248	445,456	-	79,969	-	-	79,969
9510-00	State Community Colleges	15,365,519	14,547,331	22,873,575	7,671,132	-	1,377,128	-	-	1,377,128
9513-00	Stearns County SWCD	850,247	860,298	1,352,694	453,654	-	81,440	-	-	81,440
9515-00	Steele County SWCD	112,740	129,563	203,719	68,321	-	12,265	-	3,523	15,788
9518-00	Seiu Local 284	112,740	114,015	179,273	60,123	-	10,793	-	-	10,793
9519-00	Stevens County SWCD	197,295	191,753	301,504	101,116	-	18,152	-	-	18,152
9524-00	Sunnyside Nursing Home	1,042,845	995,044	1,564,562	524,709	-	94,196	-	-	94,196
9525-00	Swift County SWCD	79,857	67,373	105,934	35,527	-	6,378	-	-	6,378
9528-00	Township Maintenance Association	75,160	72,555	114,083	38,260	-	6,868	-	-	6,868
9530-00	Traverse Des Sioux Library Cooperative	366,405	409,419	643,752	215,896	-	38,758	-	3,523	42,281
9532-00	Traverse County SWCD	140,925	145,111	228,165	76,520	-	13,737	-	-	13,737
9534-00	Tri-City Biosolids Disposal Authority	32,882	36,278	57,041	19,130	-	3,434	-	-	3,434



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		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9424-00	Region I	\$ 47,293	\$ -	\$ -	\$ 59,893	\$ 107,186	\$ 125,038	\$ (19,964)	\$ 105,074
9425-00	Wild Rice Watershed District	7,055	-	-	-	7,055	18,652	1,174	19,826
9426-00	Township of Amboy	261	-	-	-	261	691	-	691
9427-00	Germania Township	261	-	-	3,523	3,784	691	(1,174)	(483)
9428-00	Region IX Development Commission	55,654	-	-	-	55,654	147,144	38,754	185,898
9429-00	Rush Lake Area SD	784	-	-	-	784	2,072	-	2,072
9430-00	Rice County SWCD	9,145	-	-	45,801	54,946	24,179	(15,267)	8,912
9432-00	Roseau County SWCD	3,919	-	-	7,046	10,965	10,362	(2,349)	8,013
9434-00	Rice Creek Wd	30,048	-	-	10,569	40,617	79,444	(3,523)	75,921
9439-00	Runestone Area Education District 6014	8,100	-	-	21,139	29,239	21,415	(7,046)	14,369
9443-00	St Cloud Area Plan Organization	12,542	-	-	7,046	19,588	33,159	(2,349)	30,810
9444-00	St Cloud Metro Transit Commission	148,150	-	-	-	148,150	391,693	2,349	394,042
9445-00	Scott County SWCD	25,867	-	-	7,046	32,913	68,391	(2,349)	66,042
9448-00	St Louis & Lake County Regional Railroad	9,668	-	-	3,523	13,191	25,560	(1,174)	24,386
9450-00	Sauk Centre Wd	13,064	-	-	-	13,064	34,541	2,349	36,890
9455-00	Scott Joint City Prosecution	7,577	-	-	302,989	310,566	20,034	(100,996)	(80,962)
9457-00	Serpent Lake Sanitary Sewer District	5,748	-	-	-	5,748	15,198	1,174	16,372
9458-00	Mid-Minnesota Development Commission	17,245	-	-	59,893	77,138	45,594	(19,964)	25,630
9465-00	Southeast SWCD Tech Support JPB	10,190	-	-	10,569	20,759	26,942	(3,523)	23,419
9466-00	Township of Albany	523	-	-	-	523	1,382	-	1,382
9470-00	South Central Service Cooperative	56,961	-	-	24,662	81,623	150,598	(8,221)	142,377
9474-00	Southeast Service Cooperative	31,093	-	-	42,277	73,370	82,207	(14,092)	68,115
9475-00	Sibley County SWCD	3,135	-	-	14,092	17,227	8,290	(4,697)	3,593
9477-00	Sherburne County SWCD	12,803	-	-	10,569	23,372	33,850	(3,523)	30,327
9478-00	Southern MN Municipal Power Agency	221,049	-	-	267,757	488,806	584,431	(89,252)	495,179
9479-00	Anoka County SWCD	18,029	-	-	-	18,029	47,666	38,754	86,420
9481-00	Board of Public Defenders	158,862	-	-	535,515	694,377	420,017	(178,505)	241,512
9482-00	South Lake Minnetonka Police Department	8,100	-	-	7,046	15,146	21,415	(2,349)	19,066
9483-00	South St Louis County SWCD	7,316	-	-	17,616	24,932	19,343	(5,872)	13,471
9484-00	State Supreme Court Judicial District	722,197	-	-	887,827	1,610,024	1,909,418	(295,942)	1,613,476
9486-00	SW Area Multi-Co Interlibrary Exchange	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
9488-00	SW & W Central Education Service	182,378	-	-	528,469	710,847	482,190	(176,156)	306,034
9493-00	Township of Alborn	523	-	-	-	523	1,382	-	1,382
9494-00	SW Regional Development Commission	42,590	-	-	35,231	77,821	112,603	(11,744)	100,859
9510-00	State Community Colleges	733,433	-	-	1,634,730	2,368,163	1,939,123	(544,910)	1,394,213
9513-00	Stearns County SWCD	43,374	-	-	52,847	96,221	114,676	(17,616)	97,060
9515-00	Steele County SWCD	6,532	-	-	-	6,532	17,270	1,174	18,444
9518-00	Seiu Local 284	5,748	-	-	7,046	12,794	15,198	(2,349)	12,849
9519-00	Stevens County SWCD	9,668	-	-	17,616	27,284	25,560	(5,872)	19,688
9524-00	Sunnyside Nursing Home	50,167	-	-	105,694	155,861	132,637	(35,231)	97,406
9525-00	Swift County SWCD	3,397	-	-	14,092	17,489	8,981	(4,697)	4,284
9528-00	Township Maintenance Association	3,658	-	-	7,046	10,704	9,671	(2,349)	7,322
9530-00	Traverse Des Sioux Library Cooperative	20,642	-	-	-	20,642	54,575	1,174	55,749
9532-00	Traverse County SWCD	7,316	-	-	7,046	14,362	19,343	(2,349)	16,994
9534-00	Tri-City Biosolids Disposal Authority	1,829	-	-	-	1,829	4,836	-	4,836

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
9535-00	Utilities Plus	\$ 897,222	\$ 984,679	\$ 1,548,265	\$ 519,243	\$ -	\$ 93,215	\$ -	\$ -	\$ 93,215
9539-00	Two Rivers Wd	89,252	98,468	154,826	51,924	-	9,321	-	-	9,321
9541-00	Vadnais Lake Area	173,807	212,483	334,099	112,047	-	20,115	-	14,092	34,207
9542-00	Upper Minnesota River Wd	70,462	72,555	114,083	38,260	-	6,868	-	-	6,868
9544-00	Upper Minnesota Valley Regional Development Commissi	366,405	440,514	692,645	232,293	-	41,701	-	24,662	66,363
9547-00	Viking Library System	460,355	461,244	725,240	243,224	-	43,664	-	-	43,664
9549-00	Lakes Country Service Cooperative	1,756,865	1,850,159	2,909,108	975,630	-	175,146	-	-	175,146
9555-00	Washington SWCD	854,945	844,751	1,328,248	445,456	-	79,969	-	-	79,969
9556-00	Wabasha County SWCD	145,622	119,198	187,422	62,856	-	11,284	-	-	11,284
9557-00	Wadena County SWCD	84,555	77,738	122,231	40,993	-	7,359	-	-	7,359
9558-00	West Central Area Agency On Aging	117,437	119,198	187,422	62,856	-	11,284	-	-	11,284
9561-00	Red River Valley Conservation Service Area	117,437	176,206	277,058	92,917	-	16,681	-	31,708	48,389
9562-00	West Metro Fire-Rescue District	37,580	25,913	40,744	13,664	-	2,453	-	-	2,453
9563-00	West Ottertail County SWCD	164,412	191,753	301,504	101,116	-	18,152	-	7,046	25,198
9565-00	Township of Manyaska	14,092	10,365	16,298	5,466	-	981	-	-	981
9568-00	West Hennepin Public Safety Department	103,345	103,650	162,975	54,657	-	9,812	-	-	9,812
9570-00	Western Area City & County Cooperative	32,882	15,548	24,446	8,199	-	1,472	-	-	1,472
9572-00	Western Lake Superior Sanitary District	6,233,581	6,120,555	9,623,688	3,227,505	-	579,405	-	-	579,405
9573-00	West Polk County SWCD	79,857	103,650	162,975	54,657	-	9,812	-	10,569	20,381
9574-01	Wilkin County SWCD	131,530	134,745	211,868	71,054	-	12,756	-	-	12,756
9576-00	Windom Area Hospital	5,157,854	5,239,527	8,238,398	2,762,919	-	496,002	-	-	496,002
9577-00	Winona County SWCD	183,202	171,023	268,909	90,184	-	16,190	-	-	16,190
9578-00	Freshwater Education District -6004	1,033,450	1,046,869	1,646,050	552,037	-	99,102	-	-	99,102
9579-00	Worthington Cable 3 Joint Powers Board	51,672	51,825	81,488	27,329	-	4,906	-	-	4,906
9584-00	Wright Technical Center ISD-966	263,060	238,396	374,843	125,711	-	22,568	-	-	22,568
9585-00	Yellow Medicine County SWCD	131,530	129,563	203,719	68,321	-	12,265	-	-	12,265
9586-00	Yellow Medicine River Wd	70,462	67,373	105,934	35,527	-	6,378	-	-	6,378
9595-00	Redwood-Cottonwood Rivers Control Area	122,135	88,103	138,529	46,459	-	8,340	-	-	8,340
9600-00	South Central Technical Service Area	98,647	134,745	211,868	71,054	-	12,756	-	17,616	30,372
9604-00	Cook County/Grand Marais Joint EDA	155,017	155,476	244,463	81,986	-	14,718	-	-	14,718
9605-00	Rainbow Rider Transit Board	906,617	969,131	1,523,818	511,044	-	91,743	-	-	91,743
9606-00	North Central Minnesota SWCD JPB	93,950	98,468	154,826	51,924	-	9,321	-	-	9,321
9608-00	Pact 4 Families Collaborative	991,172	1,026,139	1,613,455	541,106	-	97,140	-	-	97,140
9609-00	EFSO Joint Recreation Board	42,277	41,460	65,190	21,863	-	3,925	-	-	3,925
9610-00	Braham-Milaca Joint Powers Board	56,370	57,008	89,636	30,061	-	5,397	-	-	5,397
9611-00	Rice-Steele Consolidated Dispatch	901,920	927,671	1,458,628	489,182	-	87,818	-	-	87,818
9613-00	Mahnomen Health Center JPB	2,658,784	2,497,974	3,927,703	1,317,238	-	236,472	-	-	236,472
9614-00	Spring Lake Park Blaine Mounds View Fire	112,740	72,555	114,083	38,260	-	6,868	-	-	6,868
9615-00	Central Community Transit	521,422	580,442	912,661	306,080	-	54,948	-	3,523	58,471
9630-00	South Country Health Alliance	3,988,177	4,285,943	6,739,026	2,260,074	-	405,730	-	-	405,730
9635-00	Township of Austin	9,395	5,183	8,149	2,733	-	491	-	-	491
9657-00	Township of Beaver Bay	9,395	10,365	16,298	5,466	-	981	-	-	981
9660-00	Township of Becker	9,395	15,548	24,446	8,199	-	1,472	-	3,523	4,995
9663-00	New Discoveries Montessori Academy	704,625	694,458	1,091,934	366,203	-	65,741	-	-	65,741
9678-00	New Century Charter School	178,505	139,928	220,017	73,787	-	13,246	-	-	13,246

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
9535-00	Utilities Plus	\$ 49,645	\$ -	\$ -	\$ 3,523	\$ 53,168	\$ 131,255	\$ (1,174)	\$ 130,081
9539-00	Two Rivers Wd	4,964	-	-	-	4,964	13,126	-	13,126
9541-00	Vadnais Lake Area	10,713	-	-	-	10,713	28,323	4,697	33,020
9542-00	Upper Minnesota River Wd	3,658	-	-	3,523	7,181	9,671	(1,174)	8,497
9544-00	Upper Minnesota Valley Regional Development Commission	22,209	-	-	-	22,209	58,719	8,221	66,940
9547-00	Viking Library System	23,255	-	-	31,708	54,963	61,483	(10,569)	50,914
9549-00	Lakes Country Service Cooperative	93,279	-	-	59,893	153,172	246,622	(19,964)	226,658
9555-00	Washington SWCD	42,590	-	-	66,939	109,529	112,603	(22,313)	90,290
9556-00	Wabasha County SWCD	6,010	-	-	28,185	34,195	15,889	(9,395)	6,494
9557-00	Wadena County SWCD	3,919	-	-	10,569	14,488	10,362	(3,523)	6,839
9558-00	West Central Area Agency On Aging	6,010	-	-	7,046	13,056	15,889	(2,349)	13,540
9561-00	Red River Valley Conservation Service Area	8,884	-	-	-	8,884	23,488	10,569	34,057
9562-00	West Metro Fire-Rescue District	1,306	-	-	10,569	11,875	3,454	(3,523)	(69)
9563-00	West Ottertail County SWCD	9,668	-	-	-	9,668	25,560	2,349	27,909
9565-00	Township of Manyaska	523	-	-	3,523	4,046	1,382	(1,174)	208
9568-00	West Hennepin Public Safety Department	5,226	-	-	7,046	12,272	13,816	(2,349)	11,467
9570-00	Western Area City & County Cooperative	784	-	-	14,092	14,876	2,072	(4,697)	(2,625)
9572-00	Western Lake Superior Sanitary District	308,580	-	-	514,376	822,956	815,855	(171,459)	644,396
9573-00	West Polk County SWCD	5,226	-	-	-	5,226	13,816	3,523	17,339
9574-01	Wilkin County SWCD	6,793	-	-	7,046	13,839	17,961	(2,349)	15,612
9576-00	Windom Area Hospital	264,161	-	-	306,512	570,673	698,416	(102,171)	596,245
9577-00	Winona County SWCD	8,622	-	-	21,139	29,761	22,797	(7,046)	15,751
9578-00	Freshwater Education District -6004	52,780	-	-	63,416	116,196	139,545	(21,139)	118,406
9579-00	Worthington Cable 3 Joint Powers Board	2,613	-	-	3,523	6,136	6,908	(1,174)	5,734
9584-00	Wright Technical Center ISD-966	12,019	-	-	35,231	47,250	31,778	(11,744)	20,034
9585-00	Yellow Medicine County SWCD	6,532	-	-	10,569	17,101	17,270	(3,523)	13,747
9586-00	Yellow Medicine River Wd	3,397	-	-	7,046	10,443	8,981	(2,349)	6,632
9595-00	Redwood-Cottonwood Rivers Control Area	4,442	-	-	31,708	36,150	11,744	(10,569)	1,175
9600-00	South Central Technical Service Area	6,793	-	-	-	6,793	17,961	5,872	23,833
9604-00	Cook County/Grand Marais Joint EDA	7,839	-	-	10,569	18,408	20,725	(3,523)	17,202
9605-00	Rainbow Rider Transit Board	48,861	-	-	21,139	70,000	129,183	(7,046)	122,137
9606-00	North Central Minnesota SWCD JPB	4,964	-	-	3,523	8,487	13,126	(1,174)	11,952
9608-00	Pact 4 Families Collaborative	51,735	-	-	45,801	97,536	136,782	(15,267)	121,515
9609-00	EFSO Joint Recreation Board	2,090	-	-	3,523	5,613	5,527	(1,174)	4,353
9610-00	Braham-Milaca Joint Powers Board	2,874	-	-	3,523	6,397	7,599	(1,174)	6,425
9611-00	Rice-Steele Consolidated Dispatch	46,770	-	-	45,801	92,571	123,656	(15,267)	108,389
9613-00	Mahnomen Health Center JPB	125,940	-	-	295,942	421,882	332,974	(98,647)	234,327
9614-00	Spring Lake Park Blaine Mounds View Fire	3,658	-	-	35,231	38,889	9,671	(11,744)	(2,073)
9615-00	Central Community Transit	29,264	-	-	-	29,264	77,372	1,174	78,546
9630-00	South Country Health Alliance	216,084	-	-	77,509	293,593	571,306	(25,836)	545,470
9635-00	Township of Austin	261	-	-	3,523	3,784	691	(1,174)	(483)
9657-00	Township of Beaver Bay	523	-	-	-	523	1,382	-	1,382
9660-00	Township of Becker	784	-	-	-	784	2,072	1,174	3,246
9663-00	New Discoveries Montessori Academy	35,012	-	-	56,370	91,382	92,569	(18,790)	73,779
9678-00	New Century Charter School	7,055	-	-	38,754	45,809	18,652	(12,918)	5,734

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer		Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
Unit No.	Employer Name									
9679-00	Partnership Academy	\$ 746,902	\$ 658,180	\$ 1,034,893	\$ 347,073	\$ -	\$ 62,307	\$ -	\$ -	\$ 62,307
9689-00	Township of Birchdale	4,697	5,183	8,149	2,733	-	491	-	-	491
9698-00	Township of Medo	9,395	5,183	8,149	2,733	-	491	-	-	491
9701-00	Township of Meriden	4,697	5,183	8,149	2,733	-	491	-	-	491
9719-00	Township of Borgholm	9,395	10,365	16,298	5,466	-	981	-	-	981
9724-00	Prairie Creek Community School	230,177	212,483	334,099	112,047	-	20,115	-	-	20,115
9729-00	Township of Bridgewater	37,580	25,913	40,744	13,664	-	2,453	-	-	2,453
9778-00	Township of Burlington	4,697	10,365	16,298	5,466	-	981	-	3,523	4,504
9780-00	Township of Buse	4,697	5,183	8,149	2,733	-	491	-	-	491
9808-00	Township of Norman Pine County	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
9872-00	Township of Oakport	9,395	10,365	16,298	5,466	-	981	-	-	981
9922-00	Township of Perch Lake	-	-	-	-	-	-	-	-	-
9929-00	Township of Dane Prairie	14,092	15,548	24,446	8,199	-	1,472	-	-	1,472
9933-00	Township of Perry Lake	4,697	5,183	8,149	2,733	-	491	-	-	491
9949-00	Township of Pleasant Hill	14,092	10,365	16,298	5,466	-	981	-	-	981
Total Actuarial Valuation Amounts		\$4,697,499,000	\$ 5,182,519,000	\$ 8,148,762,000	\$ 2,732,858,000	\$ -	\$ 490,605,000	\$ -	\$ 261,539,091	\$ 752,144,091

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
General Employees Retirement Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer		Differences Between Expected and Actual Economic 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
Unit No.	Employer Name								
9679-00	Partnership Academy	\$ 33,183	\$ -	\$ -	\$ 112,740	\$ 145,923	\$ 87,734	\$ (37,580)	\$ 50,154
9689-00	Township of Birchdale	261	-	-	-	261	691	-	691
9698-00	Township of Medo	261	-	-	3,523	3,784	691	(1,174)	(483)
9701-00	Township of Meriden	261	-	-	-	261	691	-	691
9719-00	Township of Borgholm	523	-	-	-	523	1,382	-	1,382
9724-00	Prairie Creek Community School	10,713	-	-	28,185	38,898	28,323	(9,395)	18,928
9729-00	Township of Bridgewater	1,306	-	-	10,569	11,875	3,454	(3,523)	(69)
9778-00	Township of Burlington	523	-	-	-	523	1,382	1,174	2,556
9780-00	Township of Buse	261	-	-	-	261	691	-	691
9808-00	Township of Norman Pine County	784	-	-	-	784	2,072	-	2,072
9872-00	Township of Oakport	523	-	-	-	523	1,382	-	1,382
9922-00	Township of Perch Lake	-	-	-	-	-	-	-	-
9929-00	Township of Dane Prairie	784	-	-	-	784	2,072	-	2,072
9933-00	Township of Perry Lake	261	-	-	-	261	691	-	691
9949-00	Township of Pleasant Hill	523	-	-	3,523	4,046	1,382	(1,174)	208
Total Actuarial Valuation Amounts		\$ 261,287,000	\$ -	\$ -	\$ 261,539,091	\$ 522,826,091	\$ 690,817,000	\$ -	\$ 690,817,000

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

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Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued on the Following Pages  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 189,998	0.132 %
0006-00	Anoka County	1,632,082	1.131
0008-01	Becker County	230,367	0.160
0010-00	Beltrami County	354,973	0.246
0012-00	Benton County Revenue	245,204	0.170
0014-00	Big Stone County	50,290	0.035
0016-00	Blue Earth County	331,807	0.230
0018-00	Brown County	100,739	0.070
0020-00	Carlton County	259,497	0.180
0022-00	Carver County	921,987	0.639
0024-00	Cass County	435,468	0.302
0026-00	Chippewa County	108,817	0.075
0030-00	Chisago County	478,821	0.332
0032-00	Clay County	359,315	0.249
0034-00	Clearwater County	71,226	0.049
0038-00	Cook County	136,165	0.094
0040-00	Cottonwood County	91,659	0.064
0042-01	Crow Wing County	430,129	0.298
0046-00	Dakota County	842,413	0.584
0048-00	Dodge County	221,883	0.154
0050-00	Douglas County	314,867	0.218
0052-00	Faribault County Central Services	103,800	0.072
0054-00	Fillmore County	188,847	0.131
0056-01	Freeborn County	209,899	0.145
0058-00	Goodhue County	448,851	0.311
0060-00	Grant County	78,997	0.055
0138-00	Houston County	144,881	0.100
0140-00	Hubbard County	185,412	0.129
0142-00	Isanti County	224,209	0.155
0144-00	Itasca County	515,512	0.357
0148-00	Jackson County	130,114	0.090
0150-00	Kanabec County Revenue	176,069	0.122
0152-00	Kandiyohi County	375,826	0.261
0156-00	Kittson County	61,007	0.042
0158-00	Koochiching County	127,189	0.088
0160-00	Lac Qui Parle County Auditor	77,570	0.054
0162-00	Lake County	189,843	0.132
0164-01	Lake of The Woods County	57,176	0.040
0166-00	Le Sueur County	211,719	0.147
0168-00	Lincoln County	48,206	0.033
0172-00	Lyon County	155,306	0.108
0176-00	Mahnomen County	102,352	0.071
0178-00	Marshall County	129,774	0.090
0180-00	Martin County	122,876	0.085
0181-00	McLeod County	231,960	0.161
0182-00	Meeker County	207,444	0.144
0186-00	Mille Lacs County	261,604	0.181
0188-00	Morrison County	197,747	0.137
0190-01	Mower County	233,183	0.162
0192-00	Murray County	94,235	0.065
0194-00	Nicollet County	141,304	0.098

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0196-00	Nobles County	\$ 130,385	0.090 %
0198-00	Norman County	48,569	0.034
0202-00	Olmsted County	833,406	0.578
0206-00	Otter Tail County	384,000	0.266
0208-00	Pennington County Revenue	76,854	0.053
0212-00	Pine County	300,248	0.208
0214-00	Pipestone County	110,629	0.077
0216-00	Polk County	284,930	0.198
0218-00	Pope County	87,350	0.061
0230-01	Ramsey County	2,676,454	1.855
0290-00	Red Lake County	65,809	0.046
0292-00	Redwood County	112,640	0.078
0296-00	Renville County	120,611	0.084
0298-00	Rice County	289,588	0.201
0302-00	Rock County	122,616	0.085
0304-00	Roseau County	107,183	0.074
0308-00	St Louis County	1,169,315	0.810
0318-00	Scott County	527,769	0.366
0320-01	Sherburne County	993,142	0.688
0322-00	Sibley County	107,081	0.074
0324-00	Stearns County	729,478	0.506
0326-00	Steele County	192,454	0.133
0328-00	Stevens County	62,563	0.043
0332-00	Swift County	86,352	0.060
0334-00	Todd County	162,084	0.112
0336-00	Traverse County	46,612	0.032
0338-00	Wabasha County	174,603	0.121
0340-00	Wadena County	96,320	0.067
0342-00	Waseca County	119,122	0.083
0344-00	Washington County	1,267,815	0.879
0346-00	Watonwan County	76,886	0.053
0348-00	Wilkin County	58,932	0.041
0350-03	Winona County	202,053	0.140
0352-01	Wright County	1,454,795	1.008
0354-00	Yellow Medicine County	100,274	0.070
0400-00	Hennepin County	4,178,408	2.896
0746-00	Lake Johanna Fire Department	39,913	0.028
0747-00	Tri-City Police Department	12,760	0.009
0748-00	Mille Lacs Tribal Police	252,379	0.175
0758-00	Leech Lake Band Of Ojibwe	188,959	0.131
0759-00	Lakes Area Police	130,214	0.090
0766-00	Lower Sioux Community Police Department	45,303	0.031
0767-00	Lower St Croix Fire Department JPB	6,305	0.004
0780-00	Prairie Island Indian Community	60,648	0.042
0809-00	Hennepin Healthcare System	1,798,669	1.247
0816-00	Zimmerman Livonia Fire District	14,068	0.010
0817-00	South Metro Fire District	459,126	0.318
0826-00	Upper Sioux Community	38,228	0.027
0840-00	Isanti Area Joint Operating Fire District	11,517	0.008
0841-00	Cloquet Area Fire District	271,288	0.188
0888-00	Anoka-Champlin Fire Department	53,190	0.037

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0897-00	East Range Public Safety Board	\$ 63,099	0.044 %
3001-00	City of Fisher	2,398	0.002
3008-00	City of Ada	28,253	0.020
3012-01	City of Adams	6,786	0.005
3013-00	City of Adrian	18,945	0.013
3020-00	City of Lowry	542	-
3021-00	Cass Lake Volunteer Fire Assn	-	-
3032-00	City of Aitkin	53,720	0.037
3042-00	City of Akeley	4,199	0.003
3056-01	City of Albany	28,161	0.020
3058-00	City of Albert Lea	449,649	0.312
3066-00	City of Albertville	13,310	0.009
3078-00	City of Alden	7,201	0.005
3084-00	City of Alexandria	230,312	0.160
3120-00	City of Andover	30,672	0.021
3136-01	City of Annandale	49,642	0.034
3138-00	City of Anoka	354,841	0.246
3148-00	City of Appleton	35,248	0.024
3149-00	City of Apple Valley	742,710	0.515
3168-00	City of Arlington	15,779	0.011
3188-00	City of Ashby	7,625	0.005
3204-00	City of Atwater	8,162	0.006
3208-00	City of Audubon	6,737	0.005
3222-00	City of Austin	457,383	0.317
3232-00	City of Avon	32,793	0.023
3234-00	City of Babbitt	42,817	0.030
3242-00	City of Bagley	29,623	0.021
3266-00	City of Barnesville	50,442	0.035
3298-00	City of Battle Lake	18,512	0.013
3302-00	City of Baudette	22,898	0.016
3306-01	City of Baxter	141,140	0.098
3310-00	City of Bayport	67,638	0.047
3348-00	City of Becker	58,077	0.040
3362-00	City of Belgrade	13,336	0.009
3366-00	City of Belle Plaine	93,209	0.065
3386-00	City of Bemidji	382,165	0.265
3396-00	City of Benson	68,567	0.048
3426-00	City of Big Lake	125,278	0.087
3472-00	City of Blackduck	13,434	0.009
3476-00	City of Blaine	933,881	0.647
3494-00	City of Blooming Prairie	29,836	0.021
3498-00	City of Bloomington	1,859,839	1.289
3502-00	City of Blue Earth	41,020	0.028
3530-00	City of Bovey	17,014	0.012
3552-00	City of Braham	33,014	0.023
3554-00	City of Brainerd	334,754	0.232
3562-00	City of Brandon	1,469	0.001
3572-00	City of Breckenridge	70,173	0.049
3575-00	City of Breezy Point	54,114	0.038
3576-00	Township of Breitung	18,179	0.013
3602-00	City of Brooklyn Center	643,874	0.446

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
3604-00	City of Brooklyn Park	\$ 1,625,134	1.126 %
3622-00	City of Brownsdale	6,181	0.004
3628-00	City of Brownton	8,219	0.006
3646-00	City of Buffalo	155,769	0.108
3648-00	City of Buffalo Lake	6,878	0.005
3678-00	City of Burnsville	1,659,305	1.150
3708-00	City of Caledonia	53,484	0.037
3712-00	City of Callaway	5,054	0.004
3720-00	City of Cambridge	166,702	0.116
3736-00	City of Canby	24,885	0.017
3746-00	City of Cannon Falls	69,042	0.048
3766-00	City of Carlos	1,018	0.001
3824-00	City of Champlin	344,495	0.239
3832-00	City of Chanhassen	28,421	0.020
3836-00	City of Chaska	369,248	0.256
3840-00	City of Chatfield	43,212	0.030
3866-00	City of Chisholm	106,597	0.074
3874-00	City of Clara City	15,286	0.011
3898-00	City of Clearbrook	10,712	0.007
3908-00	City of Cleveland	9,361	0.006
3932-00	City of Cloquet	200,971	0.139
3958-00	City of Cold Spring	76,716	0.053
3960-01	City of Coleraine	17,155	0.012
3974-00	City of Columbia Heights	452,286	0.314
4008-00	City of Coon Rapids	1,289,060	0.893
4014-00	City of Corcoran	80,285	0.056
4036-00	City of Cosmos	1,828	0.001
4038-00	City of Cottage Grove	625,416	0.434
4064-00	City of Crookston	209,862	0.145
4070-00	City of Crosby	68,000	0.047
4072-00	City of Crosslake	49,373	0.034
4082-00	City of Crystal	346,142	0.240
4122-00	City of Danube	10,528	0.007
4146-00	City of Dawson	26,908	0.019
4150-00	City of Dayton	71,636	0.050
4158-00	City of Deephaven	86,760	0.060
4170-00	City of Deer River	31,509	0.022
4182-00	City of Deerwood	17,312	0.012
4226-00	City of Detroit Lakes	147,678	0.102
4240-00	City of Dilworth	61,730	0.043
4300-01	City of Duluth	3,271,594	2.268
4301-00	Township of Duluth	1,937	0.001
4336-00	City of Dundas	21,130	0.015
4346-00	City of Eagan	1,143,639	0.793
4350-00	City of Eagle Bend	7,420	0.005
4356-00	City of Eagle Lake	22,458	0.016
4366-00	City of East Grand Forks	345,326	0.239
4388-00	City of Echo	-	-
4404-00	City of Eden Prairie	1,120,905	0.777
4406-00	City of Eden Valley	13,586	0.009
4410-00	City of Edina	1,163,854	0.807

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
4434-00	City of Elbow Lake	\$ 17,643	0.012 %
4452-00	City of Elk River	438,421	0.304
4454-00	City of Elko New Market	36,426	0.025
4486-00	City of Elmore	3,807	0.003
4492-00	City of Ely	67,492	0.047
4505-00	City of Emily	3,735	0.003
4546-00	City of Eveleth	95,151	0.066
4572-00	City of Fairfax	17,081	0.012
4578-00	City of Fairmont	190,253	0.132
4600-00	City of Faribault	455,720	0.316
4610-00	City of Farmington	352,883	0.245
4632-00	City of Fergus Falls	272,592	0.189
4670-00	City of Floodwood	25,782	0.018
4686-00	City of Foley	26,882	0.019
4700-00	City of Forest Lake	363,221	0.252
4756-00	City of Frazee	24,465	0.017
4780-00	City of Fridley	602,013	0.417
4788-00	City of Fulda	19,501	0.014
4816-00	City of Gaylord	25,305	0.018
4842-00	City of Gibbon	8,879	0.006
4844-00	City of Gilbert	71,276	0.049
4860-00	City of Glencoe	77,320	0.054
4870-00	City of Glenwood	40,941	0.028
4876-00	City of Glyndon	22,804	0.016
4884-00	City of Golden Valley	465,687	0.323
4892-00	City of Good Thunder	-	-
4896-00	City of Goodhue	14,993	0.010
4904-00	City of Goodview	53,389	0.037
4940-00	City of Grand Meadow	9,222	0.006
4952-00	City of Grand Rapids	216,083	0.150
4960-00	City of Granite Falls	48,098	0.033
5062-00	City of Hallock	8,398	0.006
5072-00	City of Ham Lake	14,527	0.010
5096-02	City of Hancock	2,828	0.002
5142-00	City of Hastings	529,261	0.367
5160-00	City of Hawley	22,200	0.015
5188-00	City of Hector	12,766	0.009
5208-00	City of Henderson	8,452	0.006
5224-00	City of Henning	14,246	0.010
5234-00	City of Hermantown	175,521	0.122
5240-00	City of Heron Lake	7,222	0.005
5246-00	City of Hibbing	518,703	0.360
5266-00	City of Hill City	11,052	0.008
5304-00	City of Hokah	8,526	0.006
5354-00	City of Hopkins	387,383	0.269
5362-00	City of Houston	16,932	0.012
5366-00	City of Howard Lake	30,260	0.021
5368-00	City of Hoyt Lakes	27,802	0.019
5392-00	City of Hutchinson	235,608	0.163
5416-00	City of International Falls	187,476	0.130
5420-00	City of Inver Grove Heights	477,464	0.331

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
5442-00	City of Isanti	\$ 88,734	0.062 %
5452-00	City of Isle	29,608	0.021
5458-00	City of Ivanhoe	6,520	0.005
5470-00	City of Janesville	20,890	0.014
5500-00	City of Jordan	89,890	0.062
5528-00	City of Kasson	87,418	0.061
5534-00	City of Keewatin	29,512	0.020
5556-00	City of Kenyon	23,482	0.016
5586-01	City of Kimball	25,144	0.017
5626-00	City of La Crescent	62,306	0.043
5650-00	City of Lake Benton	8,458	0.006
5654-00	City of Lake City	104,352	0.072
5656-00	City of Lake Crystal	24,286	0.017
5662-00	City of Lake Elmo	13,597	0.009
5702-00	City of Lake Park	13,289	0.009
5712-00	City of Lake Shore	20,524	0.014
5724-00	City of Lakefield	21,957	0.015
5742-00	City of Lakeville	767,557	0.532
5752-00	City of Lamberton	8,314	0.006
5794-00	City of Le Center	32,327	0.022
5804-00	City of Le Sueur	75,432	0.052
5856-01	City of Lester Prairie	29,479	0.020
5862-00	City of Lewiston	7,554	0.005
5906-00	City of Lino Lakes	359,632	0.249
5918-00	City of Litchfield	97,211	0.067
5926-00	City of Little Falls	142,954	0.099
5960-00	City of Long Lake	13,091	0.009
5964-00	City of Long Prairie	54,578	0.038
5966-00	City of Longville	6,968	0.005
5968-00	City of Lonsdale	40,730	0.028
6010-00	City of Lyle	4,701	0.003
6034-00	City of Madelia	31,496	0.022
6040-00	City of Madison Lake	19,343	0.013
6048-00	City of Mahtomedi	23,528	0.016
6078-00	City of Mankato	810,759	0.562
6100-00	City of Maple Grove	961,187	0.666
6114-02	City of Mapleton	25,833	0.018
6120-00	City of Maplewood	978,736	0.678
6140-00	City of Marshall	221,521	0.154
6198-00	City of Mc Gregor	5,112	0.004
6224-00	City of Medina	129,149	0.090
6232-00	City of Melrose	38,788	0.027
6238-02	City of Menahga	23,179	0.016
6244-00	City of Mendota Heights	220,307	0.153
6272-00	City of Milaca	50,474	0.035
6296-00	City of Minneapolis	28,020,950	19.422
6296-04	City of Minneapolis Park & Recreation	443,695	0.308
6310-00	City of Minneota	11,057	0.008
6318-00	City of Minnesota Lake	3,598	0.002
6320-00	City of Minnetonka	822,303	0.570
6324-00	City of Minnetrista	133,247	0.092



Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
6352-00	City of Montevideo	\$ 102,326	0.071 %
6354-00	City of Montgomery	46,865	0.032
6368-00	City of Moorhead	936,392	0.649
6382-00	City of Moose Lake	41,725	0.029
6398-00	City of Morgan	14,726	0.010
6406-00	City of Morris	78,246	0.054
6412-00	City of Morristown	9,800	0.007
6424-00	City of Motley	10,641	0.007
6430-00	City of Mound	15,866	0.011
6434-00	City of Mounds View	227,058	0.157
6440-00	City of Mountain Lake	27,824	0.019
6472-02	City of Nashwauk	31,571	0.022
6506-00	City of New Brighton	396,047	0.275
6518-00	City of New Hope	406,375	0.282
6534-01	City of New Prague	107,208	0.074
6540-00	City of New Richland	14,407	0.010
6550-00	City of New Ulm	244,674	0.170
6552-00	City of New York Mills	20,089	0.014
6558-00	City of Newport	81,478	0.056
6582-00	City of Nisswa	44,892	0.031
6616-02	City of North Branch	103,340	0.072
6624-00	City of North Mankato	159,654	0.111
6634-00	City of North St Paul	232,121	0.161
6638-00	City of Northfield	248,835	0.172
6674-00	City of Oak Park Heights	132,489	0.092
6680-00	City of Oakdale	511,613	0.355
6710-00	City of Olivia	41,948	0.029
6718-00	City of Onamia	18,274	0.013
6732-00	City of Orono	333,041	0.231
6742-00	City of Ortonville	29,630	0.021
6752-00	City of Osakis	29,988	0.021
6766-00	City of Osseo	53,354	0.037
6780-00	City of Ostrander	2,880	0.002
6786-00	City of Owatonna	449,262	0.311
6810-00	City of Park Rapids	89,010	0.062
6820-01	City of Parkers Prairie	19,272	0.013
6834-00	City of Paynesville	25,762	0.018
6850-00	City of Pelican Rapids	36,829	0.026
6862-00	City of Pequot Lakes	48,948	0.034
6870-00	City of Perham	45,587	0.032
6888-00	City of Pierz	13,439	0.009
6890-00	City of Pillager	4,333	0.003
6892-00	Township of Pike Bay	12,170	0.008
6924-00	City of Pine River	10,532	0.007
6930-00	City of Plainview	60,094	0.042
6956-00	City of Plymouth	1,010,641	0.701
7010-02	City of Preston	30,035	0.021
7016-00	City of Princeton	101,352	0.070
7022-00	City of Prior Lake	345,604	0.240
7026-00	City of Proctor	75,727	0.052
7048-00	City of Ramsey	301,827	0.209

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Public Employees Police and Fire Fund Pension Plan - Continued  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
7050-00	City of Randall	\$ 3,392	0.002 %
7078-00	City of Red Wing	606,865	0.421
7084-00	City of Redwood Falls	110,503	0.077
7104-00	City of Renville	27,283	0.019
7110-00	City of Rice	16,538	0.011
7132-00	City of Richfield	870,246	0.603
7160-00	City of Robbinsdale	271,482	0.188
7164-00	City of Rochester	3,140,595	2.177
7206-00	City of Rogers	195,947	0.136
7238-00	City of Roseau	62,218	0.043
7250-00	City of Rosemount	307,888	0.213
7258-00	City of Roseville	712,746	0.494
7286-00	City of Royalton	15,324	0.011
7294-00	City of Rushford	27,532	0.019
7314-00	City of Sacred Heart	5,972	0.004
7318-00	City of St Anthony	399,406	0.277
7324-00	City of St Charles	36,291	0.025
7330-00	City of St Cloud	2,030,949	1.408
7334-00	City of St Francis	125,655	0.087
7340-00	City of St James	66,357	0.046
7350-00	City of St Joseph	81,836	0.057
7356-00	City of St Louis Park	1,035,020	0.717
7370-00	City of St Paul	13,364,807	9.264
7474-00	City of St Paul Park	110,947	0.077
7476-01	City of St Peter	154,893	0.107
7524-00	City of Sartell	168,521	0.117
7526-00	City of Sauk Centre	61,922	0.043
7532-00	City of Sauk Rapids	150,787	0.105
7536-00	City of Savage	439,882	0.305
7562-00	City of Sebeka	5,530	0.004
7578-00	City of Shakopee	680,316	0.472
7638-00	City of Silver Bay	45,326	0.031
7648-00	City of Silver Lake	15,709	0.011
7680-00	City of Slayton	40,289	0.028
7682-00	City of Sleepy Eye	53,981	0.037
7692-00	City of South St Paul	353,328	0.245
7742-00	City of Spring Grove	15,808	0.011
7750-00	City of Spring Lake Park	138,834	0.096
7766-00	City of Springfield Municipal Utilities	34,939	0.024
7796-00	City of Staples	57,328	0.040
7804-00	City of Starbuck	28,934	0.020
7824-00	City of Stillwater	388,702	0.269
7966-00	City of Thief River Falls	217,944	0.151
7974-00	Township of Thomson	7,850	0.005
8014-00	City of Tracy	27,668	0.019
8026-00	City of Trimont	7,763	0.005
8040-00	City of Truman	12,102	0.008
8062-00	City of Twin Valley	15,467	0.011
8064-00	City of Two Harbors	82,708	0.057
8070-00	City of Tyler	15,129	0.010
8102-01	City of Vadnais Heights	45,355	0.031

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Schedule of Employer Allocations  
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Employer Unit No.	Employer Name	Contributions	Proportional Share
8130-00	City of Verndale	\$ 9,775	0.007 %
8168-00	City of Virginia	433,388	0.300
8188-00	City of Wabasha	56,333	0.039
8202-00	City of Wadena	64,042	0.044
8210-00	City of Waite Park	159,717	0.111
8222-00	City of Walker	22,827	0.016
8226-00	City of Walnut Grove	8,042	0.006
8260-00	City of Warroad	40,878	0.028
8266-00	City of Waseca	173,243	0.120
8286-00	City of Waterville	26,316	0.018
8296-00	City of Waubun	1,675	0.001
8308-00	City of Wayzata	147,430	0.102
8324-00	City of Wells	39,903	0.028
8334-00	City of West Concord	7,204	0.005
8342-00	City of West St Paul	386,253	0.268
8354-00	City of Westbrook	10,535	0.007
8376-00	City of Wheaton	23,785	0.016
8384-00	City of White Bear Lake	365,473	0.253
8412-00	City of Willmar	346,552	0.240
8446-00	City of Windom	79,818	0.055
8460-00	City of Winnebago	26,098	0.018
8462-00	City of Winona	629,565	0.436
8470-00	City of Winsted	26,477	0.018
8472-00	City of Winthrop	20,767	0.014
8496-00	City of Woodbury	1,077,843	0.747
8518-01	City of Worthington	231,310	0.160
8546-00	City of Wyoming	111,793	0.077
8570-00	City of Zumbrota	39,330	0.027
9106-00	Callaway Ogema Police Department JPB	2,007	0.001
9110-00	Centennial Lakes Police Department	200,412	0.139
9165-00	Excelsior Fire District	24,153	0.017
9265-00	Metropolitan Airports Commission	1,834,249	1.271
9294-00	White Earth Tribal Public Safety	213,569	0.148
9300-00	Three Rivers Park District	211,230	0.146
9304-00	Metropolitan Council	1,413,542	0.980
9396-00	Police Department of Sherburn And Welcome	33,808	0.023
9482-00	South Lake Minnetonka Police Department	183,751	0.127
9495-00	Department Of Military Affairs	315,680	0.219
9545-00	University Of Minnesota	884,513	0.613
9562-00	West Metro Fire-Rescue District	79,259	0.055
9568-00	West Hennepin Public Safety Department	114,621	0.079
9614-00	Spring Lake Park Blaine Mounds View Fire	132,754	0.092
Total Employer Contributions		\$ 144,271,977	100.000 %

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period  
Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued on the Following Pages  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
0002-00	Aitkin County	\$ 1,382,452	\$ 1,499,829	\$ 2,923,182	\$ 323,891	\$ -	\$ 261,320	\$ -	\$ 36,001	\$ 297,321	
0006-00	Anoka County	12,118,060	12,850,807	25,046,357	2,775,157	-	2,239,041	-	81,003	2,320,044	
0008-01	Becker County	1,738,866	1,817,974	3,543,251	392,595	-	316,752	-	-	316,752	
0010-00	Beltrami County	2,559,697	2,795,136	5,447,749	603,615	-	487,006	-	81,003	568,009	
0012-00	Benton County Revenue	1,954,874	1,931,598	3,764,704	417,132	-	336,549	-	-	336,549	
0014-00	Big Stone County	378,014	397,682	775,086	85,880	-	69,290	-	-	69,290	
0016-00	Blue Earth County	2,376,090	2,613,338	5,093,424	564,356	-	455,331	-	90,003	545,334	
0018-00	Brown County	799,230	795,364	1,550,172	171,760	-	138,579	-	-	138,579	
0020-00	Carlton County	1,933,273	2,045,221	3,986,158	441,670	-	356,346	-	9,000	365,346	
0022-00	Carver County	6,663,853	7,260,535	14,150,859	1,567,927	-	1,265,028	-	198,008	1,463,036	
0024-00	Cass County	3,294,125	3,431,427	6,687,887	741,023	-	597,869	-	-	597,869	
0026-00	Chippewa County	788,430	852,176	1,660,899	184,029	-	148,478	-	18,001	166,479	
0030-00	Chisago County	3,607,337	3,772,297	7,352,246	814,635	-	657,260	-	-	657,260	
0032-00	Clay County	2,667,701	2,829,223	5,514,185	610,976	-	492,945	-	18,001	510,946	
0034-00	Clearwater County	594,023	556,755	1,085,121	120,232	-	97,005	-	-	97,005	
0038-00	Cook County	1,058,440	1,068,060	2,081,660	230,650	-	186,092	-	-	186,092	
0040-00	Cottonwood County	669,625	727,190	1,417,300	157,038	-	126,701	-	18,001	144,702	
0042-01	Crow Wing County	3,121,318	3,385,977	6,599,305	731,209	-	589,951	-	81,003	670,954	
0046-00	Dakota County	6,512,647	6,635,607	12,932,867	1,432,972	-	1,156,145	-	-	1,156,145	
0048-00	Dodge County	1,641,662	1,749,800	3,410,379	377,873	-	304,874	-	18,001	322,875	
0050-00	Douglas County	2,322,088	2,476,990	4,827,680	534,911	-	431,575	-	27,001	458,576	
0052-00	Faribault County Central Services	723,627	818,088	1,594,463	176,668	-	142,538	-	45,002	187,540	
0054-00	Fillmore County	1,458,055	1,488,467	2,901,037	321,437	-	259,341	-	-	259,341	
0056-01	Freeborn County	1,609,261	1,647,539	3,211,071	355,789	-	287,057	-	-	287,057	
0058-00	Goodhue County	3,423,730	3,533,688	6,887,195	763,107	-	615,687	-	-	615,687	
0060-00	Grant County	550,821	624,929	1,217,993	134,955	-	108,884	-	36,001	144,885	
0138-00	Houston County	1,101,642	1,136,234	2,214,532	245,372	-	197,970	-	-	197,970	
0140-00	Hubbard County	1,317,650	1,465,742	2,856,746	316,530	-	255,381	-	63,002	318,383	
0142-00	Isanti County	1,717,265	1,761,163	3,432,525	380,327	-	306,854	-	-	306,854	
0144-00	Itasca County	4,266,162	4,056,355	7,905,879	875,978	-	706,753	-	-	706,753	
0148-00	Jackson County	993,638	1,022,611	1,993,079	220,835	-	178,173	-	-	178,173	
0150-00	Kanabec County Revenue	1,306,850	1,386,205	2,701,729	299,354	-	241,523	-	9,000	250,523	
0152-00	Kandiyohi County	3,034,915	2,965,571	5,779,929	640,421	-	516,702	-	-	516,702	
0156-00	Kittson County	496,819	477,218	930,103	103,056	-	83,147	-	-	83,147	
0158-00	Koochiching County	972,037	999,886	1,948,788	215,927	-	174,214	-	-	174,214	
0160-00	Lac Qui Parle County Auditor	604,823	613,566	1,195,847	132,501	-	106,904	-	-	106,904	
0162-00	Lake County	1,404,053	1,499,829	2,923,182	323,891	-	261,320	-	18,001	279,321	
0164-01	Lake of The Woods County	399,615	454,494	885,813	98,149	-	79,188	-	27,001	106,189	
0166-00	Le Sueur County	1,598,461	1,670,264	3,255,362	360,697	-	291,016	-	-	291,016	
0168-00	Lincoln County	432,016	374,957	730,796	80,973	-	65,330	-	-	65,330	
0172-00	Lyon County	1,134,043	1,227,133	2,391,695	265,002	-	213,808	-	27,001	240,809	
0176-00	Mahnomen County	788,430	806,726	1,572,318	174,214	-	140,559	-	-	140,559	
0178-00	Marshall County	1,004,438	1,022,611	1,993,079	220,835	-	178,173	-	-	178,173	
0180-00	Martin County	896,434	965,799	1,882,352	208,566	-	168,275	-	18,001	186,276	
0181-00	McLeod County	1,717,265	1,829,337	3,565,397	395,049	-	318,732	-	18,001	336,733	
0182-00	Meeker County	1,555,259	1,636,177	3,188,926	353,336	-	285,077	-	-	285,077	

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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	\$ 243,223	\$ -	\$ -	\$ -	\$ 243,223	\$ 258,456	\$ 7,200	\$ 265,656
0006-00	Anoka County	2,083,981	-	-	-	2,083,981	2,214,498	16,201	2,230,699
0008-01	Becker County	294,816	-	-	9,000	303,816	313,280	(1,800)	311,480
0010-00	Beltrami County	453,280	-	-	-	453,280	481,668	16,201	497,869
0012-00	Benton County Revenue	313,242	-	-	99,004	412,246	332,860	(19,801)	313,059
0014-00	Big Stone County	64,491	-	-	-	64,491	68,530	-	68,530
0016-00	Blue Earth County	423,798	-	-	-	423,798	450,340	18,001	468,341
0018-00	Brown County	128,982	-	-	36,001	164,983	137,060	(7,200)	129,860
0020-00	Carlton County	331,668	-	-	-	331,668	352,440	1,800	354,240
0022-00	Carver County	1,177,421	-	-	-	1,177,421	1,251,162	39,602	1,290,764
0024-00	Cass County	556,465	-	-	27,001	583,466	591,316	(5,400)	585,916
0026-00	Chippewa County	138,195	-	-	-	138,195	146,850	3,600	150,450
0030-00	Chisago County	611,743	-	-	18,001	629,744	650,056	(3,600)	646,456
0032-00	Clay County	458,807	-	-	-	458,807	487,542	3,600	491,142
0034-00	Clearwater County	90,287	-	-	54,002	144,289	95,942	(10,800)	85,142
0038-00	Cook County	173,204	-	-	36,001	209,205	184,052	(7,200)	176,852
0040-00	Cottonwood County	117,926	-	-	-	117,926	125,312	3,600	128,912
0042-01	Crow Wing County	549,095	-	-	-	549,095	583,484	16,201	599,685
0046-00	Dakota County	1,076,078	-	-	171,006	1,247,084	1,143,472	(34,201)	1,109,271
0048-00	Dodge County	283,760	-	-	-	283,760	301,532	3,600	305,132
0050-00	Douglas County	401,687	-	-	-	401,687	426,844	5,400	432,244
0052-00	Faribault County Central Services	132,667	-	-	-	132,667	140,976	9,000	149,976
0054-00	Fillmore County	241,381	-	-	36,001	277,382	256,498	(7,200)	249,298
0056-01	Freeborn County	267,177	-	-	36,001	303,178	283,910	(7,200)	276,710
0058-00	Goodhue County	573,049	-	-	54,002	627,051	608,938	(10,800)	598,138
0060-00	Grant County	101,343	-	-	-	101,343	107,690	7,200	114,890
0138-00	Houston County	184,260	-	-	18,001	202,261	195,800	(3,600)	192,200
0140-00	Hubbard County	237,695	-	-	-	237,695	252,582	12,600	265,182
0142-00	Isanti County	285,603	-	-	36,001	321,604	303,490	(7,200)	296,290
0144-00	Itasca County	657,808	-	-	342,013	999,821	699,006	(68,403)	630,603
0148-00	Jackson County	165,834	-	-	18,001	183,835	176,220	(3,600)	172,620
0150-00	Kanabec County Revenue	224,797	-	-	-	224,797	238,876	1,800	240,676
0152-00	Kandiyohi County	480,919	-	-	180,007	660,926	511,038	(36,001)	475,037
0156-00	Kittson County	77,389	-	-	36,001	113,390	82,236	(7,200)	75,036
0158-00	Koochiching County	162,149	-	-	18,001	180,150	172,304	(3,600)	168,704
0160-00	Lac Qui Parle County Auditor	99,500	-	-	18,001	117,501	105,732	(3,600)	102,132
0162-00	Lake County	243,223	-	-	-	243,223	258,456	3,600	262,056
0164-01	Lake of The Woods County	73,704	-	-	-	73,704	78,320	5,400	83,720
0166-00	Le Sueur County	270,862	-	-	9,000	279,862	287,826	(1,800)	286,026
0168-00	Lincoln County	60,806	-	-	63,002	123,808	64,614	(12,600)	52,014
0172-00	Lyon County	199,001	-	-	-	199,001	211,464	5,400	216,864
0176-00	Mahnomen County	130,825	-	-	18,001	148,826	139,018	(3,600)	135,418
0178-00	Marshall County	165,834	-	-	27,001	192,835	176,220	(5,400)	170,820
0180-00	Martin County	156,621	-	-	-	156,621	166,430	3,600	170,030
0181-00	Mc Leod County	296,659	-	-	-	296,659	315,238	3,600	318,838
0182-00	Meeker County	265,334	-	-	-	265,334	281,952	-	281,952

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
0186-00	Mille Lacs County	\$ 1,900,872	\$ 2,056,584	\$ 4,008,303	\$ 444,123	\$ -	\$ 358,326	\$ -	\$ 45,002	\$ 403,328	
0188-00	Morrison County	1,501,257	1,556,641	3,033,909	336,160	-	271,219	-	-	271,219	
0190-01	Mower County	1,695,664	1,840,699	3,587,542	397,503	-	320,711	-	45,002	365,713	
0192-00	Murray County	745,228	738,552	1,439,446	159,492	-	128,681	-	-	128,681	
0194-00	Nicollet County	1,058,440	1,113,509	2,170,241	240,465	-	194,011	-	-	194,011	
0196-00	Nobles County	950,436	1,022,611	1,993,079	220,835	-	178,173	-	18,001	196,174	
0198-00	Norman County	345,613	386,320	752,941	83,426	-	67,310	-	18,001	85,311	
0202-00	Olmsted County	6,253,437	6,567,433	12,799,995	1,418,250	-	1,144,267	-	-	1,144,267	
0206-00	Otter Tail County	2,743,304	3,022,382	5,890,655	652,690	-	526,600	-	108,004	634,604	
0208-00	Pennington County Revenue	550,821	602,204	1,173,702	130,047	-	104,924	-	18,001	122,925	
0212-00	Pine County	2,278,887	2,363,367	4,606,227	510,374	-	411,778	-	-	411,778	
0214-00	Pipestone County	799,230	874,900	1,705,190	188,936	-	152,437	-	27,001	179,438	
0216-00	Polk County	1,836,070	2,249,743	4,384,773	485,837	-	391,981	-	252,010	643,991	
0218-00	Pope County	702,027	693,103	1,350,865	149,677	-	120,762	-	-	120,762	
0230-01	Ramsey County	19,905,156	21,077,141	41,079,569	4,551,651	-	3,672,344	-	108,004	3,780,348	
0290-00	Red Lake County	475,218	522,668	1,018,685	112,871	-	91,066	-	18,001	109,067	
0292-00	Redwood County	842,432	886,263	1,727,335	191,390	-	154,417	-	-	154,417	
0296-00	Renville County	777,630	954,437	1,860,207	206,112	-	166,295	-	108,004	274,299	
0298-00	Rice County	2,203,284	2,283,830	4,451,209	493,198	-	397,920	-	-	397,920	
0302-00	Rock County	842,432	965,799	1,882,352	208,566	-	168,275	-	63,002	231,277	
0304-00	Roseau County	723,627	840,813	1,638,754	181,575	-	146,498	-	63,002	209,500	
0308-00	St Louis County	9,158,748	9,203,495	17,937,709	1,987,513	-	1,603,557	-	-	1,603,557	
0318-00	Scott County	3,909,748	4,158,616	8,105,187	898,062	-	724,570	-	36,001	760,571	
0320-01	Sherburne County	7,085,069	7,817,290	15,235,980	1,688,159	-	1,362,034	-	288,011	1,650,045	
0322-00	Sibley County	756,029	840,813	1,638,754	181,575	-	146,498	-	36,001	182,499	
0324-00	Stearns County	5,443,407	5,749,344	11,205,532	1,241,582	-	1,001,728	-	18,001	1,019,729	
0326-00	Steele County	1,479,656	1,511,191	2,945,328	326,345	-	263,300	-	-	263,300	
0328-00	Stevens County	475,218	488,581	952,249	105,510	-	85,127	-	-	85,127	
0332-00	Swift County	691,226	681,740	1,328,719	147,223	-	118,782	-	-	118,782	
0334-00	Todd County	1,134,043	1,272,582	2,480,276	274,817	-	221,726	-	63,002	284,728	
0336-00	Traverse County	356,414	363,595	708,650	78,519	-	63,350	-	-	63,350	
0338-00	Wabasha County	1,252,848	1,374,843	2,679,584	296,900	-	239,544	-	45,002	284,546	
0340-00	Wadena County	680,426	761,277	1,483,736	164,399	-	132,640	-	36,001	168,641	
0342-00	Waseca County	874,833	943,074	1,838,062	203,659	-	164,315	-	18,001	182,316	
0344-00	Washington County	9,277,552	9,987,497	19,465,736	2,156,820	-	1,740,156	-	180,007	1,920,163	
0346-00	Watonwan County	529,220	602,204	1,173,702	130,047	-	104,924	-	36,001	140,925	
0348-00	Wilkin County	442,817	465,856	907,958	100,603	-	81,168	-	-	81,168	
0350-03	Winona County	1,663,263	1,590,728	3,100,345	343,521	-	277,158	-	-	277,158	
0352-01	Wright County	10,886,813	11,453,239	22,322,483	2,473,350	-	1,995,538	-	-	1,995,538	
0354-00	Yellow Medicine County	712,827	795,364	1,550,172	171,760	-	138,579	-	36,001	174,580	
0400-00	Hennepin County	30,953,975	32,905,337	64,132,847	7,105,973	-	5,733,211	-	270,010	6,003,221	
0746-00	Lake Johanna Fire Department	291,611	318,146	620,069	68,704	-	55,432	-	9,000	64,432	
0747-00	Tri-City Police Department	97,204	102,261	199,308	22,083	-	17,817	-	-	17,817	
0748-00	Mille Lacs Tribal Police	1,890,072	1,988,410	3,875,431	429,401	-	346,448	-	-	346,448	
0758-00	Leech Lake Band Of Ojibwe	1,598,461	1,488,467	2,901,037	321,437	-	259,341	-	-	259,341	
0759-00	Lakes Area Police	972,037	1,022,611	1,993,079	220,835	-	178,173	-	-	178,173	



Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0186-00	Mille Lacs County	\$ 333,511	\$ -	\$ -	\$ -	\$ 333,511	\$ 354,398	\$ 9,000	\$ 363,398
0188-00	Morrison County	252,436	-	-	18,001	270,437	268,246	(3,600)	264,646
0190-01	Mower County	298,501	-	-	-	298,501	317,196	9,000	326,196
0192-00	Murray County	119,769	-	-	36,001	155,770	127,270	(7,200)	120,070
0194-00	Nicollet County	180,575	-	-	-	180,575	191,884	-	191,884
0196-00	Nobles County	165,834	-	-	-	165,834	176,220	3,600	179,820
0198-00	Norman County	62,648	-	-	-	62,648	66,572	3,600	70,172
0202-00	Olmsted County	1,065,023	-	-	9,000	1,074,023	1,131,724	(1,800)	1,129,924
0206-00	Otter Tail County	490,132	-	-	-	490,132	520,828	21,601	542,429
0208-00	Pennington County Revenue	97,658	-	-	-	97,658	103,774	3,600	107,374
0212-00	Pine County	383,261	-	-	27,001	410,262	407,264	(5,400)	401,864
0214-00	Pipestone County	141,880	-	-	-	141,880	150,766	5,400	156,166
0216-00	Polk County	364,835	-	-	-	364,835	387,684	50,402	438,086
0218-00	Pope County	112,399	-	-	36,001	148,400	119,438	(7,200)	112,238
0230-01	Ramsey County	3,418,023	-	-	-	3,418,023	3,632,090	21,601	3,653,691
0290-00	Red Lake County	84,760	-	-	-	84,760	90,068	3,600	93,668
0292-00	Redwood County	143,723	-	-	-	143,723	152,724	-	152,724
0296-00	Renville County	154,778	-	-	-	154,778	164,472	21,601	186,073
0298-00	Rice County	370,363	-	-	27,001	397,364	393,558	(5,400)	388,158
0302-00	Rock County	156,621	-	-	-	156,621	166,430	12,600	179,030
0304-00	Roseau County	136,352	-	-	-	136,352	144,892	12,600	157,492
0308-00	St Louis County	1,492,506	-	-	342,013	1,834,519	1,585,980	(68,403)	1,517,577
0318-00	Scott County	674,392	-	-	-	674,392	716,628	7,200	723,828
0320-01	Sherburne County	1,267,709	-	-	-	1,267,709	1,347,104	57,602	1,404,706
0322-00	Sibley County	136,352	-	-	-	136,352	144,892	7,200	152,092
0324-00	Stearns County	932,356	-	-	-	932,356	990,748	3,600	994,348
0326-00	Steele County	245,066	-	-	36,001	281,067	260,414	(7,200)	253,214
0328-00	Stevens County	79,232	-	-	9,000	88,232	84,194	(1,800)	82,394
0332-00	Swift County	110,556	-	-	36,001	146,557	117,480	(7,200)	110,280
0334-00	Todd County	206,371	-	-	-	206,371	219,296	12,600	231,896
0336-00	Traverse County	58,963	-	-	9,000	67,963	62,656	(1,800)	60,856
0338-00	Wabasha County	222,955	-	-	-	222,955	236,918	9,000	245,918
0340-00	Wadena County	123,454	-	-	-	123,454	131,186	7,200	138,386
0342-00	Waseca County	152,936	-	-	-	152,936	162,514	3,600	166,114
0344-00	Washington County	1,619,645	-	-	-	1,619,645	1,721,082	36,001	1,757,083
0346-00	Watsonwan County	97,658	-	-	-	97,658	103,774	7,200	110,974
0348-00	Wilkin County	75,547	-	-	-	75,547	80,278	-	80,278
0350-03	Winona County	257,964	-	-	126,005	383,969	274,120	(25,201)	248,919
0352-01	Wright County	1,857,341	-	-	-	1,857,341	1,973,664	-	1,973,664
0354-00	Yellow Medicine County	128,982	-	-	-	128,982	137,060	7,200	144,260
0400-00	Hennepin County	5,336,170	-	-	-	5,336,170	5,670,368	54,002	5,724,370
0746-00	Lake Johanna Fire Department	51,593	-	-	-	51,593	54,824	1,800	56,624
0747-00	Tri-City Police Department	16,583	-	-	-	16,583	17,622	-	17,622
0748-00	Mille Lacs Tribal Police	322,455	-	-	-	322,455	342,650	-	342,650
0758-00	Leech Lake Band Of Ojibwe	241,381	-	-	153,006	394,387	256,498	(30,601)	225,897
0759-00	Lakes Area Police	165,834	-	-	-	165,834	176,220	-	176,220

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
0766-00	Lower Sioux Community Police Department	\$ 302,411	\$ 352,233	\$ 686,505	\$ 76,065	\$ -	\$ 61,371	\$ -	\$ 27,001	\$ 88,372
0767-00	Lower St Croix Fire Department JPB	21,601	45,449	88,581	9,815	-	7,919	-	18,001	25,920
0780-00	Prairie Island Indian Community	464,418	477,218	930,103	103,056	-	83,147	-	-	83,147
0809-00	Hennepin Healthcare System	13,208,901	14,168,838	27,615,214	3,059,789	-	2,468,686	-	216,008	2,684,694
0816-00	Zimmerman Livonia Fire District	54,002	113,623	221,453	24,537	-	19,797	-	45,002	64,799
0817-00	South Metro Fire District	3,391,329	3,613,224	7,042,212	780,283	-	629,545	-	36,001	665,546
0826-00	Upper Sioux Community	302,411	306,783	597,924	66,250	-	53,452	-	-	53,452
0840-00	Isanti Area Joint Operating Fire District	86,403	90,899	177,163	19,630	-	15,838	-	-	15,838
0841-00	Cloquet Area Fire District	2,019,677	2,136,120	4,163,320	461,299	-	372,184	-	9,000	381,184
0888-00	Anoka-Champlin Fire Department	183,607	420,407	819,377	90,788	-	73,249	-	180,007	253,256
0897-00	East Range Public Safety Board	-	499,943	974,394	107,964	-	87,107	-	396,015	483,122
3001-00	City of Fisher	21,601	22,725	44,291	4,907	-	3,959	-	-	3,959
3008-00	City of Ada	194,407	227,247	442,906	49,074	-	39,594	-	18,001	57,595
3012-01	City of Adams	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
3013-00	City of Adrian	140,405	147,710	287,889	31,898	-	25,736	-	-	25,736
3020-00	City of Lowry	10,800	-	-	-	-	-	-	-	-
3021-00	Cass Lake Volunteer Fire Assn	43,202	-	-	-	-	-	-	-	-
3032-00	City of Aitkin	421,216	420,407	819,377	90,788	-	73,249	-	-	73,249
3042-00	City of Akeley	32,401	34,087	66,436	7,361	-	5,939	-	-	5,939
3056-01	City of Albany	259,210	227,247	442,906	49,074	-	39,594	-	-	39,594
3058-00	City of Albert Lea	3,304,925	3,545,050	6,909,340	765,561	-	617,666	-	54,002	671,668
3066-00	City of Albertville	-	102,261	199,308	22,083	-	17,817	-	81,003	98,820
3078-00	City of Alden	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
3084-00	City of Alexandria	1,630,862	1,817,974	3,543,251	392,595	-	316,752	-	81,003	397,755
3120-00	City of Andover	237,609	238,609	465,052	51,528	-	41,574	-	-	41,574
3136-01	City of Annandale	334,813	386,320	752,941	83,426	-	67,310	-	27,001	94,311
3138-00	City of Anoka	2,926,911	2,795,136	5,447,749	603,615	-	487,006	-	-	487,006
3148-00	City of Appleton	270,010	272,696	531,488	58,889	-	47,513	-	-	47,513
3149-00	City of Apple Valley	5,637,814	5,851,605	11,404,840	1,263,666	-	1,019,546	-	-	1,019,546
3168-00	City of Arlington	97,204	124,986	243,599	26,991	-	21,777	-	18,001	39,778
3188-00	City of Ashby	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
3204-00	City of Atwater	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
3208-00	City of Audubon	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
3222-00	City of Austin	3,337,327	3,601,862	7,020,066	777,829	-	627,565	-	72,003	699,568
3232-00	City of Avon	248,409	261,334	509,342	56,436	-	45,533	-	-	45,533
3234-00	City of Babbitt	324,012	340,870	664,360	73,612	-	59,391	-	-	59,391
3242-00	City of Bagley	226,809	238,609	465,052	51,528	-	41,574	-	-	41,574
3266-00	City of Barnesville	378,014	397,682	775,086	85,880	-	69,290	-	-	69,290
3298-00	City of Battle Lake	129,605	147,710	287,889	31,898	-	25,736	-	9,000	34,736
3302-00	City of Baudette	151,206	181,797	354,325	39,260	-	31,675	-	18,001	49,676
3306-01	City of Baxter	1,101,642	1,113,509	2,170,241	240,465	-	194,011	-	-	194,011
3310-00	City of Bayport	507,619	534,030	1,040,830	115,325	-	93,046	-	-	93,046
3348-00	City of Becker	388,815	454,494	885,813	98,149	-	79,188	-	36,001	115,189
3362-00	City of Belgrade	97,204	102,261	199,308	22,083	-	17,817	-	-	17,817
3366-00	City of Belle Plaine	648,025	738,552	1,439,446	159,492	-	128,681	-	45,002	173,683
3386-00	City of Bemidji	2,818,907	3,011,020	5,868,510	650,236	-	524,621	-	36,001	560,622

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Public Employees Police and Fire Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
0766-00	Lower Sioux Community Police Department	\$ 57,121	\$ -	\$ -	\$ -	\$ 57,121	\$ 60,698	\$ 5,400	\$ 66,098
0767-00	Lower St Croix Fire Department JPB	7,370	-	-	-	7,370	7,832	3,600	11,432
0780-00	Prairie Island Indian Community	77,389	-	-	9,000	86,389	82,236	(1,800)	80,436
0809-00	Hennepin Healthcare System	2,297,722	-	-	-	2,297,722	2,441,626	43,202	2,484,828
0816-00	Zimmerman Livonia Fire District	18,426	-	-	-	18,426	19,580	9,000	28,580
0817-00	South Metro Fire District	585,947	-	-	-	585,947	622,644	7,200	629,844
0826-00	Upper Sioux Community	49,750	-	-	9,000	58,750	52,866	(1,800)	51,066
0840-00	Isanti Area Joint Operating Fire District	14,741	-	-	-	14,741	15,664	-	15,664
0841-00	Cloquet Area Fire District	346,409	-	-	-	346,409	368,104	1,800	369,904
0888-00	Anoka-Champlin Fire Department	68,176	-	-	-	68,176	72,446	36,001	108,447
0897-00	East Range Public Safety Board	81,074	-	-	-	81,074	86,152	79,203	165,355
3001-00	City of Fisher	3,685	-	-	-	3,685	3,916	-	3,916
3008-00	City of Ada	36,852	-	-	-	36,852	39,160	3,600	42,760
3012-01	City of Adams	9,213	-	-	-	9,213	9,790	-	9,790
3013-00	City of Adrian	23,954	-	-	-	23,954	25,454	-	25,454
3020-00	City of Lowry	-	-	-	9,000	9,000	-	(1,800)	(1,800)
3021-00	Cass Lake Volunteer Fire Assn	-	-	-	36,001	36,001	-	(7,200)	(7,200)
3032-00	City of Aitkin	68,176	-	-	18,001	86,177	72,446	(3,600)	68,846
3042-00	City of Akeley	5,528	-	-	-	5,528	5,874	-	5,874
3056-01	City of Albany	36,852	-	-	36,001	72,853	39,160	(7,200)	31,960
3058-00	City of Albert Lea	574,891	-	-	-	574,891	610,896	10,800	621,696
3066-00	City of Albertville	16,583	-	-	-	16,583	17,622	16,201	33,823
3078-00	City of Alden	9,213	-	-	-	9,213	9,790	-	9,790
3084-00	City of Alexandria	294,816	-	-	-	294,816	313,280	16,201	329,481
3120-00	City of Andover	38,695	-	-	9,000	47,695	41,118	(1,800)	39,318
3136-01	City of Annandale	62,648	-	-	-	62,648	66,572	5,400	71,972
3138-00	City of Anoka	453,280	-	-	225,009	678,289	481,668	(45,002)	436,666
3148-00	City of Appleton	44,222	-	-	9,000	53,222	46,992	(1,800)	45,192
3149-00	City of Apple Valley	948,939	-	-	63,002	1,011,941	1,008,370	(12,600)	995,770
3168-00	City of Arlington	20,269	-	-	-	20,269	21,538	3,600	25,138
3188-00	City of Ashby	9,213	-	-	-	9,213	9,790	-	9,790
3204-00	City of Atwater	11,056	-	-	-	11,056	11,748	-	11,748
3208-00	City of Audubon	9,213	-	-	-	9,213	9,790	-	9,790
3222-00	City of Austin	584,104	-	-	-	584,104	620,686	14,401	635,087
3232-00	City of Avon	42,380	-	-	-	42,380	45,034	-	45,034
3234-00	City of Babbitt	55,278	-	-	-	55,278	58,740	-	58,740
3242-00	City of Bagley	38,695	-	-	-	38,695	41,118	-	41,118
3266-00	City of Barnesville	64,491	-	-	-	64,491	68,530	-	68,530
3298-00	City of Battle Lake	23,954	-	-	-	23,954	25,454	1,800	27,254
3302-00	City of Baudette	29,482	-	-	-	29,482	31,328	3,600	34,928
3306-01	City of Baxter	180,575	-	-	36,001	216,576	191,884	(7,200)	184,684
3310-00	City of Bayport	86,602	-	-	-	86,602	92,026	-	92,026
3348-00	City of Becker	73,704	-	-	-	73,704	78,320	7,200	85,520
3362-00	City of Belgrade	16,583	-	-	-	16,583	17,622	-	17,622
3366-00	City of Belle Plaine	119,769	-	-	-	119,769	127,270	9,000	136,270
3386-00	City of Bemidji	488,289	-	-	-	488,289	518,870	7,200	526,070

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
3396-00	City of Benson	\$ 507,619	\$ 545,392	\$ 1,062,975	\$ 117,779	\$ -	\$ 95,026	\$ -	\$ 9,000	\$ 104,026	
3426-00	City of Big Lake	885,634	988,524	1,926,643	213,474	-	172,234	-	45,002	217,236	
3472-00	City of Blackduck	86,403	102,261	199,308	22,083	-	17,817	-	9,000	26,817	
3476-00	City of Blaine	6,858,260	7,351,434	14,328,022	1,587,557	-	1,280,866	-	108,004	1,388,870	
3494-00	City of Blooming Prairie	226,809	238,609	465,052	51,528	-	41,574	-	-	41,574	
3498-00	City of Bloomington	13,889,327	14,646,056	28,545,317	3,162,845	-	2,551,833	-	27,001	2,578,834	
3502-00	City of Blue Earth	313,212	318,146	620,069	68,704	-	55,432	-	-	55,432	
3530-00	City of Bovey	118,805	136,348	265,744	29,445	-	23,756	-	9,000	32,756	
3552-00	City of Braham	237,609	261,334	509,342	56,436	-	45,533	-	9,000	54,533	
3554-00	City of Brainerd	2,494,895	2,636,063	5,137,714	569,263	-	459,290	-	9,000	468,290	
3562-00	City of Brandon	10,800	11,362	22,145	2,454	-	1,980	-	-	1,980	
3572-00	City of Breckenridge	507,619	556,755	1,085,121	120,232	-	97,005	-	18,001	115,006	
3575-00	City of Breezy Point	399,615	431,769	841,522	93,241	-	75,229	-	9,000	84,229	
3576-00	Township of Breitung	129,605	147,710	287,889	31,898	-	25,736	-	9,000	34,736	
3602-00	City of Brooklyn Center	4,730,580	5,067,604	9,876,813	1,094,359	-	882,946	-	72,003	954,949	
3604-00	City of Brooklyn Park	11,459,235	12,793,995	24,935,630	2,762,889	-	2,229,142	-	585,022	2,814,164	
3622-00	City of Brownsdale	43,202	45,449	88,581	9,815	-	7,919	-	-	7,919	
3628-00	City of Brownton	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878	
3646-00	City of Buffalo	1,177,245	1,227,133	2,391,695	265,002	-	213,808	-	-	213,808	
3648-00	City of Buffalo Lake	43,202	56,812	110,727	12,269	-	9,899	-	9,000	18,899	
3678-00	City of Burnsville	12,463,673	13,066,691	25,467,118	2,821,778	-	2,276,655	-	-	2,276,655	
3708-00	City of Caledonia	367,214	420,407	819,377	90,788	-	73,249	-	27,001	100,250	
3712-00	City of Callaway	-	45,449	88,581	9,815	-	7,919	-	36,001	43,920	
3720-00	City of Cambridge	1,134,043	1,318,031	2,568,857	284,632	-	229,645	-	99,004	328,649	
3736-00	City of Canby	183,607	193,160	376,470	41,713	-	33,655	-	-	33,655	
3746-00	City of Cannon Falls	561,621	545,392	1,062,975	117,779	-	95,026	-	-	95,026	
3766-00	City of Carlos	10,800	11,362	22,145	2,454	-	1,980	-	-	1,980	
3824-00	City of Champlin	2,592,098	2,715,599	5,292,731	586,439	-	473,148	-	-	473,148	
3832-00	City of Chanhassen	140,405	227,247	442,906	49,074	-	39,594	-	63,002	102,596	
3836-00	City of Chaska	2,786,506	2,908,759	5,669,202	628,152	-	506,803	-	-	506,803	
3840-00	City of Chatfield	345,613	340,870	664,360	73,612	-	59,391	-	-	59,391	
3866-00	City of Chisholm	853,232	840,813	1,638,754	181,575	-	146,498	-	-	146,498	
3874-00	City of Clara City	140,405	124,986	243,599	26,991	-	21,777	-	-	21,777	
3898-00	City of Clearbrook	64,802	79,536	155,017	17,176	-	13,858	-	9,000	22,858	
3908-00	City of Cleveland	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878	
3932-00	City of Cloquet	1,566,059	1,579,365	3,078,199	341,067	-	275,178	-	-	275,178	
3958-00	City of Cold Spring	550,821	602,204	1,173,702	130,047	-	104,924	-	18,001	122,925	
3960-01	City of Coleraine	151,206	136,348	265,744	29,445	-	23,756	-	-	23,756	
3974-00	City of Columbia Heights	3,402,129	3,567,775	6,953,630	770,468	-	621,626	-	-	621,626	
4008-00	City of Coon Rapids	9,601,564	10,146,570	19,775,771	2,191,172	-	1,767,872	-	36,001	1,803,873	
4014-00	City of Corcoran	669,625	636,291	1,240,138	137,408	-	110,863	-	-	110,863	
4036-00	City of Cosmos	10,800	11,362	22,145	2,454	-	1,980	-	-	1,980	
4038-00	City of Cottage Grove	4,741,380	4,931,256	9,611,069	1,064,914	-	859,190	-	-	859,190	
4064-00	City of Crookston	1,555,259	1,647,539	3,211,071	355,789	-	287,057	-	9,000	296,057	
4070-00	City of Crosby	486,018	534,030	1,040,830	115,325	-	93,046	-	18,001	111,047	
4072-00	City of Crosslake	367,214	386,320	752,941	83,426	-	67,310	-	-	67,310	

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As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
3396-00	City of Benson	\$ 88,445	\$ -	\$ -	\$ -	\$ 88,445	\$ 93,984	\$ 1,800	\$ 95,784
3426-00	City of Big Lake	160,306	-	-	-	160,306	170,346	9,000	179,346
3472-00	City of Blackduck	16,583	-	-	-	16,583	17,622	1,800	19,422
3476-00	City of Blaine	1,192,162	-	-	-	1,192,162	1,266,826	21,601	1,288,427
3494-00	City of Blooming Prairie	38,695	-	-	-	38,695	41,118	-	41,118
3498-00	City of Bloomington	2,375,111	-	-	-	2,375,111	2,523,862	5,400	2,529,262
3502-00	City of Blue Earth	51,593	-	-	9,000	60,593	54,824	(1,800)	53,024
3530-00	City of Bovey	22,111	-	-	-	22,111	23,496	1,800	25,296
3552-00	City of Braham	42,380	-	-	-	42,380	45,034	1,800	46,834
3554-00	City of Brainerd	427,483	-	-	-	427,483	454,256	1,800	456,056
3562-00	City of Brandon	1,843	-	-	-	1,843	1,958	-	1,958
3572-00	City of Breckenridge	90,287	-	-	-	90,287	95,942	3,600	99,542
3575-00	City of Breezy Point	70,019	-	-	-	70,019	74,404	1,800	76,204
3576-00	Township of Breitung	23,954	-	-	-	23,954	25,454	1,800	27,254
3602-00	City of Brooklyn Center	821,800	-	-	-	821,800	873,268	14,401	887,669
3604-00	City of Brooklyn Park	2,074,768	-	-	-	2,074,768	2,204,708	117,004	2,321,712
3622-00	City of Brownsdale	7,370	-	-	-	7,370	7,832	-	7,832
3628-00	City of Brownton	11,056	-	-	-	11,056	11,748	-	11,748
3646-00	City of Buffalo	199,001	-	-	9,000	208,001	211,464	(1,800)	209,664
3648-00	City of Buffalo Lake	9,213	-	-	-	9,213	9,790	1,800	11,590
3678-00	City of Burnsville	2,118,990	-	-	36,001	2,154,991	2,251,700	(7,200)	2,244,500
3708-00	City of Caledonia	68,176	-	-	-	68,176	72,446	5,400	77,846
3712-00	City of Callaway	7,370	-	-	-	7,370	7,832	7,200	15,032
3720-00	City of Cambridge	213,742	-	-	-	213,742	227,128	19,801	246,929
3736-00	City of Canby	31,324	-	-	-	31,324	33,286	-	33,286
3746-00	City of Cannon Falls	88,445	-	-	36,001	124,446	93,984	(7,200)	86,784
3766-00	City of Carlos	1,843	-	-	-	1,843	1,958	-	1,958
3824-00	City of Champlin	440,381	-	-	9,000	449,381	467,962	(1,800)	466,162
3832-00	City of Chanhassen	36,852	-	-	-	36,852	39,160	12,600	51,760
3836-00	City of Chaska	471,706	-	-	18,001	489,707	501,248	(3,600)	497,648
3840-00	City of Chatfield	55,278	-	-	18,001	73,279	58,740	(3,600)	55,140
3866-00	City of Chisholm	136,352	-	-	45,002	181,354	144,892	(9,000)	135,892
3874-00	City of Clara City	20,269	-	-	18,001	38,270	21,538	(3,600)	17,938
3898-00	City of Clearbrook	12,898	-	-	-	12,898	13,706	1,800	15,506
3908-00	City of Cleveland	11,056	-	-	-	11,056	11,748	-	11,748
3932-00	City of Cloquet	256,121	-	-	54,002	310,123	272,162	(10,800)	261,362
3958-00	City of Cold Spring	97,658	-	-	-	97,658	103,774	3,600	107,374
3960-01	City of Coleraine	22,111	-	-	18,001	40,112	23,496	(3,600)	19,896
3974-00	City of Columbia Heights	578,576	-	-	9,000	587,576	614,812	(1,800)	613,012
4008-00	City of Coon Rapids	1,645,442	-	-	-	1,645,442	1,748,494	7,200	1,755,694
4014-00	City of Corcoran	103,186	-	-	54,002	157,188	109,648	(10,800)	98,848
4036-00	City of Cosmos	1,843	-	-	-	1,843	1,958	-	1,958
4038-00	City of Cottage Grove	799,688	-	-	45,002	844,690	849,772	(9,000)	840,772
4064-00	City of Crookston	267,177	-	-	-	267,177	283,910	1,800	285,710
4070-00	City of Crosby	86,602	-	-	-	86,602	92,026	3,600	95,626
4072-00	City of Crosslake	62,648	-	-	-	62,648	66,572	-	66,572

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
4082-00	City of Crystal	\$ 2,689,302	\$ 2,726,962	\$ 5,314,877	\$ 588,893	\$ -	\$ 475,128	\$ -	\$ -	\$ 475,128
4122-00	City of Danube	86,403	79,536	155,017	17,176	-	13,858	-	-	13,858
4146-00	City of Dawson	183,607	215,884	420,761	46,621	-	37,614	-	18,001	55,615
4150-00	City of Dayton	594,023	568,117	1,107,266	122,686	-	98,985	-	-	98,985
4158-00	City of Deephaven	669,625	681,740	1,328,719	147,223	-	118,782	-	-	118,782
4170-00	City of Deer River	237,609	249,971	487,197	53,982	-	43,553	-	-	43,553
4182-00	City of Deerwood	129,605	136,348	265,744	29,445	-	23,756	-	-	23,756
4226-00	City of Detroit Lakes	1,101,642	1,158,959	2,258,823	250,279	-	201,929	-	-	201,929
4240-00	City of Dilworth	421,216	488,581	952,249	105,510	-	85,127	-	36,001	121,128
4300-01	City of Duluth	24,808,542	25,769,787	50,225,586	5,565,037	-	4,489,960	-	-	4,489,960
4301-00	Township of Duluth	21,601	11,362	22,145	2,454	-	1,980	-	-	1,980
4336-00	City of Dundas	151,206	170,435	332,180	36,806	-	29,696	-	9,000	38,696
4346-00	City of Eagan	8,154,310	9,010,336	17,561,239	1,945,800	-	1,569,902	-	342,013	1,911,915
4350-00	City of Eagle Bend	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
4356-00	City of Eagle Lake	140,405	181,797	354,325	39,260	-	31,675	-	27,001	58,676
4366-00	City of East Grand Forks	2,516,496	2,715,599	5,292,731	586,439	-	473,148	-	54,002	527,150
4388-00	City of Echo	10,800	-	-	-	-	-	-	-	-
4404-00	City of Eden Prairie	8,381,118	8,828,538	17,206,914	1,906,540	-	1,538,227	-	9,000	1,547,227
4406-00	City of Eden Valley	97,204	102,261	199,308	22,083	-	17,817	-	-	17,817
4410-00	City of Edina	8,759,133	9,169,408	17,871,273	1,980,152	-	1,597,618	-	-	1,597,618
4434-00	City of Elbow Lake	118,805	136,348	265,744	29,445	-	23,756	-	9,000	32,756
4452-00	City of Elk River	3,229,323	3,454,151	6,732,177	745,931	-	601,829	-	45,002	646,831
4454-00	City of Elko New Market	237,609	284,059	553,633	61,343	-	49,493	-	27,001	76,494
4486-00	City of Elmore	21,601	34,087	66,436	7,361	-	5,939	-	9,000	14,939
4492-00	City of Ely	507,619	534,030	1,040,830	115,325	-	93,046	-	-	93,046
4505-00	City of Emily	10,800	34,087	66,436	7,361	-	5,939	-	18,001	23,940
4546-00	City of Eveleth	756,029	749,914	1,461,591	161,946	-	130,660	-	-	130,660
4572-00	City of Fairfax	118,805	136,348	265,744	29,445	-	23,756	-	9,000	32,756
4578-00	City of Fairmont	1,404,053	1,499,829	2,923,182	323,891	-	261,320	-	18,001	279,321
4600-00	City of Faribault	3,283,325	3,590,499	6,997,921	775,376	-	625,585	-	108,004	733,589
4610-00	City of Farmington	2,689,302	2,783,773	5,425,603	601,161	-	485,027	-	-	485,027
4632-00	City of Fergus Falls	2,041,277	2,147,482	4,185,465	463,753	-	374,163	-	-	374,163
4670-00	City of Floodwood	183,607	204,522	398,616	44,167	-	35,635	-	9,000	44,635
4686-00	City of Foley	194,407	215,884	420,761	46,621	-	37,614	-	9,000	46,614
4700-00	City of Forest Lake	2,775,705	2,863,310	5,580,621	618,337	-	498,884	-	-	498,884
4756-00	City of Frazee	162,006	193,160	376,470	41,713	-	33,655	-	18,001	51,656
4780-00	City of Fridley	4,330,964	4,738,096	9,234,598	1,023,201	-	825,535	-	144,005	969,540
4788-00	City of Fulda	151,206	159,073	310,034	34,352	-	27,716	-	-	27,716
4816-00	City of Gaylord	183,607	204,522	398,616	44,167	-	35,635	-	9,000	44,635
4842-00	City of Gibbon	75,603	68,174	132,872	14,722	-	11,878	-	-	11,878
4844-00	City of Gilbert	507,619	556,755	1,085,121	120,232	-	97,005	-	18,001	115,006
4860-00	City of Glencoe	561,621	613,566	1,195,847	132,501	-	106,904	-	18,001	124,905
4870-00	City of Glenwood	302,411	318,146	620,069	68,704	-	55,432	-	-	55,432
4876-00	City of Glyndon	172,807	181,797	354,325	39,260	-	31,675	-	-	31,675
4884-00	City of Golden Valley	3,531,734	3,670,036	7,152,938	792,552	-	639,443	-	-	639,443
4892-00	City of Good Thunder	54,002	-	-	-	-	-	-	-	-



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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
4082-00	City of Crystal	\$ 442,224	\$ -	\$ -	\$ 81,003	\$ 523,227	\$ 469,920	\$ (16,201)	\$ 453,719
4122-00	City of Danube	12,898	-	-	9,000	21,898	13,706	(1,800)	11,906
4146-00	City of Dawson	35,009	-	-	-	35,009	37,202	3,600	40,802
4150-00	City of Dayton	92,130	-	-	45,002	137,132	97,900	(9,000)	88,900
4158-00	City of Deephaven	110,556	-	-	18,001	128,557	117,480	(3,600)	113,880
4170-00	City of Deer River	40,537	-	-	-	40,537	43,076	-	43,076
4182-00	City of Deerwood	22,111	-	-	-	22,111	23,496	-	23,496
4226-00	City of Detroit Lakes	187,945	-	-	-	187,945	199,716	-	199,716
4240-00	City of Dilworth	79,232	-	-	-	79,232	84,194	7,200	91,394
4300-01	City of Duluth	4,179,017	-	-	261,010	4,440,027	4,440,744	(52,202)	4,388,542
4301-00	Township of Duluth	1,843	-	-	9,000	10,843	1,958	(1,800)	158
4336-00	City of Dundas	27,639	-	-	-	27,639	29,370	1,800	31,170
4346-00	City of Eagan	1,461,182	-	-	-	1,461,182	1,552,694	68,403	1,621,097
4350-00	City of Eagle Bend	9,213	-	-	-	9,213	9,790	-	9,790
4356-00	City of Eagle Lake	29,482	-	-	-	29,482	31,328	5,400	36,728
4366-00	City of East Grand Forks	440,381	-	-	-	440,381	467,962	10,800	478,762
4388-00	City of Echo	-	-	-	9,000	9,000	-	(1,800)	(1,800)
4404-00	City of Eden Prairie	1,431,700	-	-	-	1,431,700	1,521,366	1,800	1,523,166
4406-00	City of Eden Valley	16,583	-	-	-	16,583	17,622	-	17,622
4410-00	City of Edina	1,486,978	-	-	36,001	1,522,979	1,580,106	(7,200)	1,572,906
4434-00	City of Elbow Lake	22,111	-	-	-	22,111	23,496	1,800	25,296
4452-00	City of Elk River	560,150	-	-	-	560,150	595,232	9,000	604,232
4454-00	City of Elko New Market	46,065	-	-	-	46,065	48,950	5,400	54,350
4486-00	City of Elmore	5,528	-	-	-	5,528	5,874	1,800	7,674
4492-00	City of Ely	86,602	-	-	-	86,602	92,026	-	92,026
4505-00	City of Emily	5,528	-	-	-	5,528	5,874	3,600	9,474
4546-00	City of Eveleth	121,612	-	-	36,001	157,613	129,228	(7,200)	122,028
4572-00	City of Fairfax	22,111	-	-	-	22,111	23,496	1,800	25,296
4578-00	City of Fairmont	243,223	-	-	-	243,223	258,456	3,600	262,056
4600-00	City of Faribault	582,262	-	-	-	582,262	618,728	21,601	640,329
4610-00	City of Farmington	451,437	-	-	36,001	487,438	479,710	(7,200)	472,510
4632-00	City of Fergus Falls	348,251	-	-	-	348,251	370,062	-	370,062
4670-00	City of Floodwood	33,167	-	-	-	33,167	35,244	1,800	37,044
4686-00	City of Foley	35,009	-	-	-	35,009	37,202	1,800	39,002
4700-00	City of Forest Lake	464,335	-	-	45,002	509,337	493,416	(9,000)	484,416
4756-00	City of Frazee	31,324	-	-	-	31,324	33,286	3,600	36,886
4780-00	City of Fridley	768,364	-	-	-	768,364	816,486	28,801	845,287
4788-00	City of Fulda	25,796	-	-	-	25,796	27,412	-	27,412
4816-00	City of Gaylord	33,167	-	-	-	33,167	35,244	1,800	37,044
4842-00	City of Gibbon	11,056	-	-	9,000	20,056	11,748	(1,800)	9,948
4844-00	City of Gilbert	90,287	-	-	-	90,287	95,942	3,600	99,542
4860-00	City of Glencoe	99,500	-	-	-	99,500	105,732	3,600	109,332
4870-00	City of Glenwood	51,593	-	-	-	51,593	54,824	-	54,824
4876-00	City of Glyndon	29,482	-	-	-	29,482	31,328	-	31,328
4884-00	City of Golden Valley	595,160	-	-	36,001	631,161	632,434	(7,200)	625,234
4892-00	City of Good Thunder	-	-	-	45,002	45,002	-	(9,000)	(9,000)

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
4896-00	City of Goodhue	\$ 118,805	\$ 113,623	\$ 221,453	\$ 24,537	\$ -	\$ 19,797	\$ -	\$ -	\$ 19,797
4904-00	City of Goodview	399,615	420,407	819,377	90,788	-	73,249	-	-	73,249
4940-00	City of Grand Meadow	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
4952-00	City of Grand Rapids	1,544,459	1,704,351	3,321,798	368,058	-	296,955	-	63,002	359,957
4960-00	City of Granite Falls	334,813	374,957	730,796	80,973	-	65,330	-	18,001	83,331
5062-00	City of Hallock	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
5072-00	City of Ham Lake	108,004	113,623	221,453	24,537	-	19,797	-	-	19,797
5096-02	City of Hancock	43,202	22,725	44,291	4,907	-	3,959	-	-	3,959
5142-00	City of Hastings	4,082,555	4,169,979	8,127,332	900,515	-	726,550	-	-	726,550
5160-00	City of Hawley	194,407	170,435	332,180	36,806	-	29,696	-	-	29,696
5188-00	City of Hector	129,605	102,261	199,308	22,083	-	17,817	-	-	17,817
5208-00	City of Henderson	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
5224-00	City of Henning	108,004	113,623	221,453	24,537	-	19,797	-	-	19,797
5234-00	City of Hermantown	1,209,646	1,386,205	2,701,729	299,354	-	241,523	-	90,003	331,526
5240-00	City of Heron Lake	86,403	56,812	110,727	12,269	-	9,899	-	-	9,899
5246-00	City of Hibbing	4,006,952	4,090,442	7,972,315	883,339	-	712,692	-	-	712,692
5266-00	City of Hill City	75,603	90,899	177,163	19,630	-	15,838	-	9,000	24,838
5304-00	City of Hokah	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
5354-00	City of Hopkins	2,916,111	3,056,469	5,957,091	660,051	-	532,539	-	-	532,539
5362-00	City of Houston	129,605	136,348	265,744	29,445	-	23,756	-	-	23,756
5366-00	City of Howard Lake	216,008	238,609	465,052	51,528	-	41,574	-	9,000	50,574
5368-00	City of Hoyt Lakes	367,214	215,884	420,761	46,621	-	37,614	-	-	37,614
5392-00	City of Hutchinson	1,760,467	1,852,061	3,609,687	399,956	-	322,691	-	-	322,691
5416-00	City of International Falls	1,468,856	1,477,104	2,878,892	318,984	-	257,361	-	-	257,361
5420-00	City of Inver Grove Heights	3,553,335	3,760,935	7,330,101	812,181	-	655,281	-	18,001	673,282
5442-00	City of Isanti	680,426	704,465	1,373,010	152,131	-	122,741	-	-	122,741
5452-00	City of Isle	226,809	238,609	465,052	51,528	-	41,574	-	-	41,574
5458-00	City of Ivanhoe	43,202	56,812	110,727	12,269	-	9,899	-	9,000	18,899
5470-00	City of Janesville	151,206	159,073	310,034	34,352	-	27,716	-	-	27,716
5500-00	City of Jordan	734,428	704,465	1,373,010	152,131	-	122,741	-	-	122,741
5528-00	City of Kasson	637,224	693,103	1,350,865	149,677	-	120,762	-	18,001	138,763
5534-00	City of Keewatin	226,809	227,247	442,906	49,074	-	39,594	-	-	39,594
5556-00	City of Kenyon	172,807	181,797	354,325	39,260	-	31,675	-	-	31,675
5586-01	City of Kimball	162,006	193,160	376,470	41,713	-	33,655	-	18,001	51,656
5626-00	City of La Crescent	453,617	488,581	952,249	105,510	-	85,127	-	9,000	94,127
5650-00	City of Lake Benton	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
5654-00	City of Lake City	756,029	818,088	1,594,463	176,668	-	142,538	-	18,001	160,539
5656-00	City of Lake Crystal	183,607	193,160	376,470	41,713	-	33,655	-	-	33,655
5662-00	City of Lake Elmo	97,204	102,261	199,308	22,083	-	17,817	-	-	17,817
5702-00	City of Lake Park	108,004	102,261	199,308	22,083	-	17,817	-	-	17,817
5712-00	City of Lake Shore	151,206	159,073	310,034	34,352	-	27,716	-	-	27,716
5724-00	City of Lakefield	172,807	170,435	332,180	36,806	-	29,696	-	-	29,696
5742-00	City of Lakeville	5,907,824	6,044,765	11,781,310	1,305,379	-	1,053,200	-	-	1,053,200
5752-00	City of Lamberton	64,802	68,174	132,872	14,722	-	11,878	-	-	11,878
5794-00	City of Le Center	248,409	249,971	487,197	53,982	-	43,553	-	-	43,553
5804-00	City of Le Sueur	550,821	590,842	1,151,557	127,593	-	102,944	-	9,000	111,944

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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	\$ 18,426	\$ -	\$ -	\$ 9,000	\$ 27,426	\$ 19,580	\$ (1,800)	\$ 17,780
4904-00	City of Goodview	68,176	-	-	-	68,176	72,446	-	72,446
4940-00	City of Grand Meadow	11,056	-	-	-	11,056	11,748	-	11,748
4952-00	City of Grand Rapids	276,390	-	-	-	276,390	293,700	12,600	306,300
4960-00	City of Granite Falls	60,806	-	-	-	60,806	64,614	3,600	68,214
5062-00	City of Hallock	11,056	-	-	-	11,056	11,748	-	11,748
5072-00	City of Ham Lake	18,426	-	-	-	18,426	19,580	-	19,580
5096-02	City of Hancock	3,685	-	-	18,001	21,686	3,916	(3,600)	316
5142-00	City of Hastings	676,234	-	-	99,004	775,238	718,586	(19,801)	698,785
5160-00	City of Hawley	27,639	-	-	27,001	54,640	29,370	(5,400)	23,970
5188-00	City of Hector	16,583	-	-	27,001	43,584	17,622	(5,400)	12,222
5208-00	City of Henderson	11,056	-	-	-	11,056	11,748	-	11,748
5224-00	City of Henning	18,426	-	-	-	18,426	19,580	-	19,580
5234-00	City of Hermantown	224,797	-	-	-	224,797	238,876	18,001	256,877
5240-00	City of Heron Lake	9,213	-	-	27,001	36,214	9,790	(5,400)	4,390
5246-00	City of Hibbing	663,336	-	-	99,004	762,340	704,880	(19,801)	685,079
5266-00	City of Hill City	14,741	-	-	-	14,741	15,664	1,800	17,464
5304-00	City of Hokah	11,056	-	-	-	11,056	11,748	-	11,748
5354-00	City of Hopkins	495,659	-	-	9,000	504,659	526,702	(1,800)	524,902
5362-00	City of Houston	22,111	-	-	-	22,111	23,496	-	23,496
5366-00	City of Howard Lake	38,695	-	-	-	38,695	41,118	1,800	42,918
5368-00	City of Hoyt Lakes	35,009	-	-	135,005	170,014	37,202	(27,001)	10,201
5392-00	City of Hutchinson	300,344	-	-	-	300,344	319,154	-	319,154
5416-00	City of International Falls	239,538	-	-	54,002	293,540	254,540	(10,800)	243,740
5420-00	City of Inver Grove Heights	609,901	-	-	-	609,901	648,098	3,600	651,698
5442-00	City of Isanti	114,241	-	-	9,000	123,241	121,396	(1,800)	119,596
5452-00	City of Isle	38,695	-	-	-	38,695	41,118	-	41,118
5458-00	City of Ivanhoe	9,213	-	-	-	9,213	9,790	1,800	11,590
5470-00	City of Janesville	25,796	-	-	-	25,796	27,412	-	27,412
5500-00	City of Jordan	114,241	-	-	54,002	168,243	121,396	(10,800)	110,596
5528-00	City of Kasson	112,399	-	-	-	112,399	119,438	3,600	123,038
5534-00	City of Keewatin	36,852	-	-	9,000	45,852	39,160	(1,800)	37,360
5556-00	City of Kenyon	29,482	-	-	-	29,482	31,328	-	31,328
5586-01	City of Kimball	31,324	-	-	-	31,324	33,286	3,600	36,886
5626-00	City of La Crescent	79,232	-	-	-	79,232	84,194	1,800	85,994
5650-00	City of Lake Benton	11,056	-	-	-	11,056	11,748	-	11,748
5654-00	City of Lake City	132,667	-	-	-	132,667	140,976	3,600	144,576
5656-00	City of Lake Crystal	31,324	-	-	-	31,324	33,286	-	33,286
5662-00	City of Lake Elmo	16,583	-	-	-	16,583	17,622	-	17,622
5702-00	City of Lake Park	16,583	-	-	9,000	25,583	17,622	(1,800)	15,822
5712-00	City of Lake Shore	25,796	-	-	-	25,796	27,412	-	27,412
5724-00	City of Lakefield	27,639	-	-	9,000	36,639	29,370	(1,800)	27,570
5742-00	City of Lakeville	980,263	-	-	135,005	1,115,268	1,041,656	(27,001)	1,014,655
5752-00	City of Lamberton	11,056	-	-	-	11,056	11,748	-	11,748
5794-00	City of Le Center	40,537	-	-	9,000	49,537	43,076	(1,800)	41,276
5804-00	City of Le Sueur	95,815	-	-	-	95,815	101,816	1,800	103,616

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
5856-01	City of Lester Prairie	\$ 226,809	\$ 227,247	\$ 442,906	\$ 49,074	\$ -	\$ 39,594	\$ -	\$ -	\$ 39,594
5862-00	City of Lewiston	86,403	56,812	110,727	12,269	-	9,899	-	-	9,899
5906-00	City of Lino Lakes	2,689,302	2,829,223	5,514,185	610,976	-	492,945	-	-	492,945
5918-00	City of Litchfield	734,428	761,277	1,483,736	164,399	-	132,640	-	-	132,640
5926-00	City of Little Falls	1,058,440	1,124,872	2,192,387	242,918	-	195,990	-	9,000	204,990
5960-00	City of Long Lake	97,204	102,261	199,308	22,083	-	17,817	-	-	17,817
5964-00	City of Long Prairie	399,615	431,769	841,522	93,241	-	75,229	-	9,000	84,229
5966-00	City of Longville	43,202	56,812	110,727	12,269	-	9,899	-	9,000	18,899
5968-00	City of Lonsdale	291,611	318,146	620,069	68,704	-	55,432	-	9,000	64,432
6010-00	City of Lyle	32,401	34,087	66,436	7,361	-	5,939	-	-	5,939
6034-00	City of Madelia	237,609	249,971	487,197	53,982	-	43,553	-	-	43,553
6040-00	City of Madison Lake	108,004	147,710	287,889	31,898	-	25,736	-	27,001	52,737
6048-00	City of Mahtomedi	172,807	181,797	354,325	39,260	-	31,675	-	-	31,675
6078-00	City of Mankato	6,102,232	6,385,635	12,445,670	1,378,991	-	1,112,591	-	-	1,112,591
6100-00	City of Maple Grove	7,322,678	7,567,318	14,748,783	1,634,178	-	1,318,480	-	-	1,318,480
6114-02	City of Mapleton	194,407	204,522	398,616	44,167	-	35,635	-	-	35,635
6120-00	City of Maplewood	7,214,674	7,703,667	15,014,527	1,663,622	-	1,342,237	-	90,003	1,432,240
6140-00	City of Marshall	1,630,862	1,749,800	3,410,379	377,873	-	304,874	-	27,001	331,875
6198-00	City of Mc Gregor	-	45,449	88,581	9,815	-	7,919	-	36,001	43,920
6224-00	City of Medina	972,037	1,022,611	1,993,079	220,835	-	178,173	-	-	178,173
6232-00	City of Melrose	313,212	306,783	597,924	66,250	-	53,452	-	-	53,452
6238-02	City of Menahga	172,807	181,797	354,325	39,260	-	31,675	-	-	31,675
6244-00	City of Mendota Heights	1,868,471	1,738,438	3,388,234	375,419	-	302,894	-	-	302,894
6272-00	City of Milaca	388,815	397,682	775,086	85,880	-	69,290	-	-	69,290
6296-00	City of Minneapolis	214,496,144	220,679,364	430,106,394	47,656,155	-	38,449,711	-	-	38,449,711
6296-04	City of Minneapolis Park & Recreation	3,207,722	3,499,601	6,820,759	755,746	-	609,748	-	99,004	708,752
6310-00	City of Minneota	64,802	90,899	177,163	19,630	-	15,838	-	18,001	33,839
6318-00	City of Minnesota Lake	54,002	22,725	44,291	4,907	-	3,959	-	-	3,959
6320-00	City of Minnetonka	6,242,637	6,476,534	12,622,832	1,398,620	-	1,128,429	-	-	1,128,429
6324-00	City of Minnetrista	982,837	1,045,335	2,037,369	225,742	-	182,132	-	9,000	191,132
6352-00	City of Montevideo	756,029	806,726	1,572,318	174,214	-	140,559	-	9,000	149,559
6354-00	City of Montgomery	388,815	363,595	708,650	78,519	-	63,350	-	-	63,350
6368-00	City of Moorhead	6,750,256	7,374,159	14,372,313	1,592,464	-	1,284,825	-	216,008	1,500,833
6382-00	City of Moose Lake	302,411	329,508	642,214	71,158	-	57,411	-	9,000	66,411
6398-00	City of Morgan	97,204	113,623	221,453	24,537	-	19,797	-	9,000	28,797
6406-00	City of Morris	550,821	613,566	1,195,847	132,501	-	106,904	-	27,001	133,905
6412-00	City of Morristown	75,603	79,536	155,017	17,176	-	13,858	-	-	13,858
6424-00	City of Motley	97,204	79,536	155,017	17,176	-	13,858	-	-	13,858
6430-00	City of Mound	118,805	124,986	243,599	26,991	-	21,777	-	-	21,777
6434-00	City of Mounds View	1,717,265	1,783,887	3,476,815	385,234	-	310,813	-	-	310,813
6440-00	City of Mountain Lake	216,008	215,884	420,761	46,621	-	37,614	-	-	37,614
6472-02	City of Nashwauk	216,008	249,971	487,197	53,982	-	43,553	-	18,001	61,554
6506-00	City of New Brighton	2,937,712	3,124,644	6,089,963	674,773	-	544,418	-	27,001	571,419
6518-00	City of New Hope	2,937,712	3,204,180	6,244,980	691,949	-	558,275	-	90,003	648,278
6534-01	City of New Prague	788,430	840,813	1,638,754	181,575	-	146,498	-	9,000	155,498
6540-00	City of New Richland	86,403	113,623	221,453	24,537	-	19,797	-	18,001	37,798

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Public Employees Police and Fire Fund Pension Plan - Continued  
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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
5856-01	City of Lester Prairie	\$ 36,852	\$ -	\$ -	\$ 9,000	\$ 45,852	\$ 39,160	\$ (1,800)	\$ 37,360
5862-00	City of Lewiston	9,213	-	-	27,001	36,214	9,790	(5,400)	4,390
5906-00	City of Lino Lakes	458,807	-	-	-	458,807	487,542	-	487,542
5918-00	City of Litchfield	123,454	-	-	9,000	132,454	131,186	(1,800)	129,386
5926-00	City of Little Falls	182,417	-	-	-	182,417	193,842	1,800	195,642
5960-00	City of Long Lake	16,583	-	-	-	16,583	17,622	-	17,622
5964-00	City of Long Prairie	70,019	-	-	-	70,019	74,404	1,800	76,204
5966-00	City of Longville	9,213	-	-	-	9,213	9,790	1,800	11,590
5968-00	City of Lonsdale	51,593	-	-	-	51,593	54,824	1,800	56,624
6010-00	City of Lyle	5,528	-	-	-	5,528	5,874	-	5,874
6034-00	City of Madelia	40,537	-	-	-	40,537	43,076	-	43,076
6040-00	City of Madison Lake	23,954	-	-	-	23,954	25,454	5,400	30,854
6048-00	City of Mahtomedi	29,482	-	-	-	29,482	31,328	-	31,328
6078-00	City of Mankato	1,035,541	-	-	27,001	1,062,542	1,100,396	(5,400)	1,094,996
6100-00	City of Maple Grove	1,227,172	-	-	108,004	1,335,176	1,304,028	(21,601)	1,282,427
6114-02	City of Mapleton	33,167	-	-	-	33,167	35,244	-	35,244
6120-00	City of Maplewood	1,249,283	-	-	-	1,249,283	1,327,524	18,001	1,345,525
6140-00	City of Marshall	283,760	-	-	-	283,760	301,532	5,400	306,932
6198-00	City of Mc Gregor	7,370	-	-	-	7,370	7,832	7,200	15,032
6224-00	City of Medina	165,834	-	-	-	165,834	176,220	-	176,220
6232-00	City of Melrose	49,750	-	-	18,001	67,751	52,866	(3,600)	49,266
6238-02	City of Menahga	29,482	-	-	-	29,482	31,328	-	31,328
6244-00	City of Mendota Heights	281,918	-	-	180,007	461,925	299,574	(36,001)	263,573
6272-00	City of Milaca	64,491	-	-	9,000	73,491	68,530	(1,800)	66,730
6296-00	City of Minneapolis	35,786,977	-	-	3,942,152	39,729,129	38,028,276	(788,428)	37,239,848
6296-04	City of Minneapolis Park & Recreation	567,521	-	-	-	567,521	603,064	19,801	622,865
6310-00	City of Minneota	14,741	-	-	-	14,741	15,664	3,600	19,264
6318-00	City of Minnesota Lake	3,685	-	-	27,001	30,686	3,916	(5,400)	(1,484)
6320-00	City of Minnetonka	1,050,282	-	-	72,003	1,122,285	1,116,060	(14,401)	1,101,659
6324-00	City of Minnetrista	169,519	-	-	-	169,519	180,136	1,800	181,936
6352-00	City of Montevideo	130,825	-	-	-	130,825	139,018	1,800	140,818
6354-00	City of Montgomery	58,963	-	-	36,001	94,964	62,656	(7,200)	55,456
6368-00	City of Moorhead	1,195,847	-	-	-	1,195,847	1,270,742	43,202	1,313,944
6382-00	City of Moose Lake	53,435	-	-	-	53,435	56,782	1,800	58,582
6398-00	City of Morgan	18,426	-	-	-	18,426	19,580	1,800	21,380
6406-00	City of Morris	99,500	-	-	-	99,500	105,732	5,400	111,132
6412-00	City of Morristown	12,898	-	-	-	12,898	13,706	-	13,706
6424-00	City of Motley	12,898	-	-	18,001	30,899	13,706	(3,600)	10,106
6430-00	City of Mound	20,269	-	-	-	20,269	21,538	-	21,538
6434-00	City of Mounds View	289,288	-	-	18,001	307,289	307,406	(3,600)	303,806
6440-00	City of Mountain Lake	35,009	-	-	9,000	44,009	37,202	(1,800)	35,402
6472-02	City of Nashwauk	40,537	-	-	-	40,537	43,076	3,600	46,676
6506-00	City of New Brighton	506,715	-	-	-	506,715	538,450	5,400	543,850
6518-00	City of New Hope	519,613	-	-	-	519,613	552,156	18,001	570,157
6534-01	City of New Prague	136,352	-	-	-	136,352	144,892	1,800	146,692
6540-00	City of New Richland	18,426	-	-	-	18,426	19,580	3,600	23,180

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)									
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources	
6550-00	City of New Ulm	\$ 1,803,668	\$ 1,931,598	\$ 3,764,704	\$ 417,132	\$ -	\$ 336,549	\$ -	\$ 27,001	\$ 363,550	
6552-00	City of New York Mills	140,405	159,073	310,034	34,352	-	27,716	-	9,000	36,716	
6558-00	City of Newport	626,424	636,291	1,240,138	137,408	-	110,863	-	-	110,863	
6582-00	City of Nisswa	334,813	352,233	686,505	76,065	-	61,371	-	-	61,371	
6616-02	City of North Branch	734,428	818,088	1,594,463	176,668	-	142,538	-	36,001	178,539	
6624-00	City of North Mankato	1,144,843	1,261,220	2,458,131	272,363	-	219,747	-	45,002	264,749	
6634-00	City of North St Paul	1,900,872	1,829,337	3,565,397	395,049	-	318,732	-	-	318,732	
6638-00	City of Northfield	1,846,870	1,954,322	3,808,995	422,040	-	340,508	-	9,000	349,508	
6674-00	City of Oak Park Heights	1,015,239	1,045,335	2,037,369	225,742	-	182,132	-	-	182,132	
6680-00	City of Oakdale	3,855,746	4,033,631	7,861,589	871,071	-	702,794	-	-	702,794	
6710-00	City of Olivia	313,212	329,508	642,214	71,158	-	57,411	-	-	57,411	
6718-00	City of Onamia	151,206	147,710	287,889	31,898	-	25,736	-	-	25,736	
6732-00	City of Orono	2,602,899	2,624,701	5,115,569	566,809	-	457,311	-	-	457,311	
6742-00	City of Ortonville	216,008	238,609	465,052	51,528	-	41,574	-	9,000	50,574	
6752-00	City of Osakis	205,208	238,609	465,052	51,528	-	41,574	-	18,001	59,575	
6766-00	City of Osseo	378,014	420,407	819,377	90,788	-	73,249	-	18,001	91,250	
6780-00	City of Ostrander	21,601	22,725	44,291	4,907	-	3,959	-	-	3,959	
6786-00	City of Owatonna	3,488,532	3,533,688	6,887,195	763,107	-	615,687	-	-	615,687	
6810-00	City of Park Rapids	702,027	704,465	1,373,010	152,131	-	122,741	-	-	122,741	
6820-01	City of Parkers Prairie	140,405	147,710	287,889	31,898	-	25,736	-	-	25,736	
6834-00	City of Paynesville	280,811	204,522	398,616	44,167	-	35,635	-	-	35,635	
6850-00	City of Pelican Rapids	291,611	295,421	575,778	63,797	-	51,472	-	-	51,472	
6862-00	City of Pequot Lakes	356,414	386,320	752,941	83,426	-	67,310	-	9,000	76,310	
6870-00	City of Perham	334,813	363,595	708,650	78,519	-	63,350	-	9,000	72,350	
6888-00	City of Pierz	108,004	102,261	199,308	22,083	-	17,817	-	-	17,817	
6890-00	City of Pillager	32,401	34,087	66,436	7,361	-	5,939	-	-	5,939	
6892-00	Township of Pike Bay	172,807	90,899	177,163	19,630	-	15,838	-	-	15,838	
6924-00	City of Pine River	108,004	79,536	155,017	17,176	-	13,858	-	-	13,858	
6930-00	City of Plainview	421,216	477,218	930,103	103,056	-	83,147	-	27,001	110,148	
6956-00	City of Plymouth	7,517,085	7,965,000	15,523,869	1,720,058	-	1,387,770	-	45,002	1,432,772	
7010-02	City of Preston	226,809	238,609	465,052	51,528	-	41,574	-	-	41,574	
7016-00	City of Princeton	756,029	795,364	1,550,172	171,760	-	138,579	-	-	138,579	
7022-00	City of Prior Lake	2,667,701	2,726,962	5,314,877	588,893	-	475,128	-	-	475,128	
7026-00	City of Proctor	540,021	590,842	1,151,557	127,593	-	102,944	-	18,001	120,945	
7048-00	City of Ramsey	2,203,284	2,374,729	4,628,372	512,827	-	413,757	-	45,002	458,759	
7050-00	City of Randall	21,601	22,725	44,291	4,907	-	3,959	-	-	3,959	
7078-00	City of Red Wing	4,546,973	4,783,545	9,323,180	1,033,016	-	833,454	-	-	833,454	
7084-00	City of Redwood Falls	831,632	874,900	1,705,190	188,936	-	152,437	-	-	152,437	
7104-00	City of Renville	205,208	215,884	420,761	46,621	-	37,614	-	-	37,614	
7110-00	City of Rice	129,605	124,986	243,599	26,991	-	21,777	-	-	21,777	
7132-00	City of Richfield	6,944,664	6,851,491	13,353,628	1,479,593	-	1,193,759	-	-	1,193,759	
7160-00	City of Robbinsdale	2,138,481	2,136,120	4,163,320	461,299	-	372,184	-	-	372,184	
7164-00	City of Rochester	23,328,886	24,735,814	48,210,362	5,341,748	-	4,309,807	-	153,006	4,462,813	
7206-00	City of Rogers	1,479,656	1,545,278	3,011,764	333,706	-	269,239	-	-	269,239	
7238-00	City of Roseau	464,418	488,581	952,249	105,510	-	85,127	-	-	85,127	
7250-00	City of Rosemount	2,214,084	2,420,178	4,716,953	522,642	-	421,676	-	72,003	493,679	



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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
6550-00	City of New Ulm	\$ 313,242	\$ -	\$ -	\$ -	\$ 313,242	\$ 332,860	\$ 5,400	\$ 338,260
6552-00	City of New York Mills	25,796	-	-	-	25,796	27,412	1,800	29,212
6558-00	City of Newport	103,186	-	-	18,001	121,187	109,648	(3,600)	106,048
6582-00	City of Nisswa	57,121	-	-	-	57,121	60,698	-	60,698
6616-02	City of North Branch	132,667	-	-	-	132,667	140,976	7,200	148,176
6624-00	City of North Mankato	204,529	-	-	-	204,529	217,338	9,000	226,338
6634-00	City of North St Paul	296,659	-	-	135,005	431,664	315,238	(27,001)	288,237
6638-00	City of Northfield	316,927	-	-	-	316,927	336,776	1,800	338,576
6674-00	City of Oak Park Heights	169,519	-	-	18,001	187,520	180,136	(3,600)	176,536
6680-00	City of Oakdale	654,123	-	-	18,001	672,124	695,090	(3,600)	691,490
6710-00	City of Olivia	53,435	-	-	-	53,435	56,782	-	56,782
6718-00	City of Onamia	23,954	-	-	9,000	32,954	25,454	(1,800)	23,654
6732-00	City of Orono	425,641	-	-	90,003	515,644	452,298	(18,001)	434,297
6742-00	City of Ortonville	38,695	-	-	-	38,695	41,118	1,800	42,918
6752-00	City of Osakis	38,695	-	-	-	38,695	41,118	3,600	44,718
6766-00	City of Osseo	68,176	-	-	-	68,176	72,446	3,600	76,046
6780-00	City of Ostrander	3,685	-	-	-	3,685	3,916	-	3,916
6786-00	City of Owatonna	573,049	-	-	108,004	681,053	608,938	(21,601)	587,337
6810-00	City of Park Rapids	114,241	-	-	27,001	141,242	121,396	(5,400)	115,996
6820-01	City of Parkers Prairie	23,954	-	-	-	23,954	25,454	-	25,454
6834-00	City of Paynesville	33,167	-	-	72,003	105,170	35,244	(14,401)	20,843
6850-00	City of Pelican Rapids	47,908	-	-	9,000	56,908	50,908	(1,800)	49,108
6862-00	City of Pequot Lakes	62,648	-	-	-	62,648	66,572	1,800	68,372
6870-00	City of Perham	58,963	-	-	-	58,963	62,656	1,800	64,456
6888-00	City of Pierz	16,583	-	-	9,000	25,583	17,622	(1,800)	15,822
6890-00	City of Pillager	5,528	-	-	-	5,528	5,874	-	5,874
6892-00	Township of Pike Bay	14,741	-	-	72,003	86,744	15,664	(14,401)	1,263
6924-00	City of Pine River	12,898	-	-	27,001	39,899	13,706	(5,400)	8,306
6930-00	City of Plainview	77,389	-	-	-	77,389	82,236	5,400	87,636
6956-00	City of Plymouth	1,291,663	-	-	-	1,291,663	1,372,558	9,000	1,381,558
7010-02	City of Preston	38,695	-	-	-	38,695	41,118	-	41,118
7016-00	City of Princeton	128,982	-	-	-	128,982	137,060	-	137,060
7022-00	City of Prior Lake	442,224	-	-	63,002	505,226	469,920	(12,600)	457,320
7026-00	City of Proctor	95,815	-	-	-	95,815	101,816	3,600	105,416
7048-00	City of Ramsey	385,103	-	-	-	385,103	409,222	9,000	418,222
7050-00	City of Randall	3,685	-	-	-	3,685	3,916	-	3,916
7078-00	City of Red Wing	775,735	-	-	-	775,735	824,318	-	824,318
7084-00	City of Redwood Falls	141,880	-	-	-	141,880	150,766	-	150,766
7104-00	City of Renville	35,009	-	-	-	35,009	37,202	-	37,202
7110-00	City of Rice	20,269	-	-	9,000	29,269	21,538	(1,800)	19,738
7132-00	City of Richfield	1,111,088	-	-	360,014	1,471,102	1,180,674	(72,003)	1,108,671
7160-00	City of Robbinsdale	346,409	-	-	90,003	436,412	368,104	(18,001)	350,103
7164-00	City of Rochester	4,011,340	-	-	-	4,011,340	4,262,566	30,601	4,293,167
7206-00	City of Rogers	250,594	-	-	9,000	259,594	266,288	(1,800)	264,488
7238-00	City of Roseau	79,232	-	-	-	79,232	84,194	-	84,194
7250-00	City of Rosemount	392,474	-	-	-	392,474	417,054	14,401	431,455

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	
7258-00	City of Roseville	\$ 5,357,003	\$ 5,612,996	\$ 10,939,788	\$ 1,212,138	\$ -	\$ 977,972	\$ -	\$ -	\$ 977,972
7286-00	City of Royalton	118,805	124,986	243,599	26,991	-	21,777	-	-	21,777
7294-00	City of Rushford	216,008	215,884	420,761	46,621	-	37,614	-	-	37,614
7314-00	City of Sacred Heart	10,800	45,449	88,581	9,815	-	7,919	-	27,001	34,920
7318-00	City of St Anthony	3,024,115	3,147,368	6,134,254	679,680	-	548,377	-	-	548,377
7324-00	City of St Charles	259,210	284,059	553,633	61,343	-	49,493	-	9,000	58,493
7330-00	City of St Cloud	15,109,774	15,998,175	31,180,611	3,454,838	-	2,787,418	-	81,003	2,868,421
7334-00	City of St Francis	885,634	988,524	1,926,643	213,474	-	172,234	-	45,002	217,236
7340-00	City of St James	464,418	522,668	1,018,685	112,871	-	91,066	-	27,001	118,067
7350-00	City of St Joseph	615,623	647,653	1,262,283	139,862	-	112,843	-	-	112,843
7356-00	City of St Louis Park	7,571,087	8,146,798	15,878,194	1,759,317	-	1,419,445	-	144,005	1,563,450
7370-00	City of St Paul	98,251,330	105,260,718	205,154,244	22,731,262	-	18,339,941	-	1,503,057	19,842,998
7474-00	City of St Paul Park	831,632	874,900	1,705,190	188,936	-	152,437	-	-	152,437
7476-01	City of St Peter	1,166,444	1,215,770	2,369,549	262,548	-	211,828	-	-	211,828
7524-00	City of Sartell	1,296,049	1,329,394	2,591,002	287,085	-	231,625	-	-	231,625
7526-00	City of Sauk Centre	464,418	488,581	952,249	105,510	-	85,127	-	-	85,127
7532-00	City of Sauk Rapids	1,134,043	1,193,046	2,325,259	257,641	-	207,869	-	-	207,869
7536-00	City of Savage	3,326,526	3,465,514	6,754,323	748,385	-	603,809	-	-	603,809
7562-00	City of Sebeka	43,202	45,449	88,581	9,815	-	7,919	-	-	7,919
7578-00	City of Shakopee	4,838,584	5,363,024	10,452,591	1,158,156	-	934,418	-	216,008	1,150,426
7638-00	City of Silver Bay	367,214	352,233	686,505	76,065	-	61,371	-	-	61,371
7648-00	City of Silver Lake	108,004	124,986	243,599	26,991	-	21,777	-	9,000	30,777
7680-00	City of Slayton	302,411	318,146	620,069	68,704	-	55,432	-	-	55,432
7682-00	City of Sleepy Eye	421,216	420,407	819,377	90,788	-	73,249	-	-	73,249
7692-00	City of South St Paul	2,559,697	2,783,773	5,425,603	601,161	-	485,027	-	72,003	557,030
7742-00	City of Spring Grove	118,805	124,986	243,599	26,991	-	21,777	-	-	21,777
7750-00	City of Spring Lake Park	1,123,243	1,090,785	2,125,951	235,557	-	190,051	-	-	190,051
7766-00	City of Springfield Municipal Utilities	291,611	272,696	531,488	58,889	-	47,513	-	-	47,513
7796-00	City of Staples	378,014	454,494	885,813	98,149	-	79,188	-	45,002	124,190
7804-00	City of Starbuck	151,206	227,247	442,906	49,074	-	39,594	-	54,002	93,596
7824-00	City of Stillwater	2,916,111	3,056,469	5,957,091	660,051	-	532,539	-	-	532,539
7966-00	City of Thief River Falls	1,620,062	1,715,713	3,343,943	370,512	-	298,935	-	9,000	307,935
7974-00	Township of Thomson	64,802	56,812	110,727	12,269	-	9,899	-	-	9,899
8014-00	City of Tracy	216,008	215,884	420,761	46,621	-	37,614	-	-	37,614
8026-00	City of Trimont	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
8040-00	City of Truman	86,403	90,899	177,163	19,630	-	15,838	-	-	15,838
8062-00	City of Twin Valley	108,004	124,986	243,599	26,991	-	21,777	-	9,000	30,777
8064-00	City of Two Harbors	626,424	647,653	1,262,283	139,862	-	112,843	-	-	112,843
8070-00	City of Tyler	108,004	113,623	221,453	24,537	-	19,797	-	-	19,797
8102-01	City of Vadnais Heights	334,813	352,233	686,505	76,065	-	61,371	-	-	61,371
8130-00	City of Verndale	54,002	79,536	155,017	17,176	-	13,858	-	18,001	31,859
8168-00	City of Virginia	3,693,740	3,408,702	6,643,596	736,116	-	593,910	-	-	593,910
8188-00	City of Wabasha	410,416	443,131	863,667	95,695	-	77,208	-	9,000	86,208
8202-00	City of Wadena	432,016	499,943	974,394	107,964	-	87,107	-	36,001	123,108
8210-00	City of Waite Park	1,134,043	1,261,220	2,458,131	272,363	-	219,747	-	54,002	273,749
8222-00	City of Walker	172,807	181,797	354,325	39,260	-	31,675	-	-	31,675

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		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
7258-00	City of Roseville	\$ 910,244	\$ -	\$ -	\$ 18,001	\$ 928,245	\$ 967,252	\$ (3,600)	\$ 963,652
7286-00	City of Royalton	20,269	-	-	-	20,269	21,538	-	21,538
7294-00	City of Rushford	35,009	-	-	9,000	44,009	37,202	(1,800)	35,402
7314-00	City of Sacred Heart	7,370	-	-	-	7,370	7,832	5,400	13,232
7318-00	City of St Anthony	510,400	-	-	27,001	537,401	542,366	(5,400)	536,966
7324-00	City of St Charles	46,065	-	-	-	46,065	48,950	1,800	50,750
7330-00	City of St Cloud	2,594,381	-	-	-	2,594,381	2,756,864	16,201	2,773,065
7334-00	City of St Francis	160,306	-	-	-	160,306	170,346	9,000	179,346
7340-00	City of St James	84,760	-	-	-	84,760	90,068	5,400	95,468
7350-00	City of St Joseph	105,028	-	-	-	105,028	111,606	-	111,606
7356-00	City of St Louis Park	1,321,144	-	-	-	1,321,144	1,403,886	28,801	1,432,687
7370-00	City of St Paul	17,069,846	-	-	-	17,069,846	18,138,912	300,611	18,439,523
7474-00	City of St Paul Park	141,880	-	-	-	141,880	150,766	-	150,766
7476-01	City of St Peter	197,158	-	-	9,000	206,158	209,506	(1,800)	207,706
7524-00	City of Sartell	215,584	-	-	27,001	242,585	229,086	(5,400)	223,686
7526-00	City of Sauk Centre	79,232	-	-	-	79,232	84,194	-	84,194
7532-00	City of Sauk Rapids	193,473	-	-	-	193,473	205,590	-	205,590
7536-00	City of Savage	561,993	-	-	27,001	588,994	597,190	(5,400)	591,790
7562-00	City of Sebeka	7,370	-	-	-	7,370	7,832	-	7,832
7578-00	City of Shakopee	869,707	-	-	-	869,707	924,176	43,202	967,378
7638-00	City of Silver Bay	57,121	-	-	27,001	84,122	60,698	(5,400)	55,298
7648-00	City of Silver Lake	20,269	-	-	-	20,269	21,538	1,800	23,338
7680-00	City of Slayton	51,593	-	-	-	51,593	54,824	-	54,824
7682-00	City of Sleepy Eye	68,176	-	-	18,001	86,177	72,446	(3,600)	68,846
7692-00	City of South St Paul	451,437	-	-	-	451,437	479,710	14,401	494,111
7742-00	City of Spring Grove	20,269	-	-	-	20,269	21,538	-	21,538
7750-00	City of Spring Lake Park	176,890	-	-	72,003	248,893	187,968	(14,401)	173,567
7766-00	City of Springfield Municipal Utilities	44,222	-	-	27,001	71,223	46,992	(5,400)	41,592
7796-00	City of Staples	73,704	-	-	-	73,704	78,320	9,000	87,320
7804-00	City of Starbuck	36,852	-	-	-	36,852	39,160	10,800	49,960
7824-00	City of Stillwater	495,659	-	-	9,000	504,659	526,702	(1,800)	524,902
7966-00	City of Thief River Falls	278,233	-	-	-	278,233	295,658	1,800	297,458
7974-00	Township of Thomson	9,213	-	-	9,000	18,213	9,790	(1,800)	7,990
8014-00	City of Tracy	35,009	-	-	9,000	44,009	37,202	(1,800)	35,402
8026-00	City of Trimont	9,213	-	-	-	9,213	9,790	-	9,790
8040-00	City of Truman	14,741	-	-	-	14,741	15,664	-	15,664
8062-00	City of Twin Valley	20,269	-	-	-	20,269	21,538	1,800	23,338
8064-00	City of Two Harbors	105,028	-	-	9,000	114,028	111,606	(1,800)	109,806
8070-00	City of Tyler	18,426	-	-	-	18,426	19,580	-	19,580
8102-01	City of Vadnais Heights	57,121	-	-	-	57,121	60,698	-	60,698
8130-00	City of Verndale	12,898	-	-	-	12,898	13,706	3,600	17,306
8168-00	City of Virginia	552,780	-	-	378,014	930,794	587,400	(75,603)	511,797
8188-00	City of Wabasha	71,861	-	-	-	71,861	76,362	1,800	78,162
8202-00	City of Wadena	81,074	-	-	-	81,074	86,152	7,200	93,352
8210-00	City of Waite Park	204,529	-	-	-	204,529	217,338	10,800	228,138
8222-00	City of Walker	29,482	-	-	-	29,482	31,328	-	31,328

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		Deferred Outflow of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
8226-00	City of Walnut Grove	\$ 54,002	\$ 68,174	\$ 132,872	\$ 14,722	\$ -	\$ 11,878	\$ -	\$ 9,000	\$ 20,878
8260-00	City of Warroad	334,813	318,146	620,069	68,704	-	55,432	-	-	55,432
8266-00	City of Waseca	1,328,450	1,363,481	2,657,438	294,446	-	237,564	-	-	237,564
8286-00	City of Waterville	205,208	204,522	398,616	44,167	-	35,635	-	-	35,635
8296-00	City of Waubun	21,601	11,362	22,145	2,454	-	1,980	-	-	1,980
8308-00	City of Wayzata	1,090,841	1,158,959	2,258,823	250,279	-	201,929	-	9,000	210,929
8324-00	City of Wells	291,611	318,146	620,069	68,704	-	55,432	-	9,000	64,432
8334-00	City of West Concord	54,002	56,812	110,727	12,269	-	9,899	-	-	9,899
8342-00	City of West St Paul	2,775,705	3,045,107	5,934,946	657,597	-	530,560	-	99,004	629,564
8354-00	City of Westbrook	86,403	79,536	155,017	17,176	-	13,858	-	-	13,858
8376-00	City of Wheaton	216,008	181,797	354,325	39,260	-	31,675	-	-	31,675
8384-00	City of White Bear Lake	2,700,103	2,874,672	5,602,766	620,791	-	500,864	-	27,001	527,865
8412-00	City of Willmar	2,678,502	2,726,962	5,314,877	588,893	-	475,128	-	-	475,128
8446-00	City of Windom	594,023	624,929	1,217,993	134,955	-	108,884	-	-	108,884
8460-00	City of Winnebago	204,522	204,522	398,616	44,167	-	35,635	-	9,000	44,635
8462-00	City of Winona	4,762,981	4,953,980	9,655,360	1,069,822	-	863,149	-	-	863,149
8470-00	City of Winsted	226,809	204,522	398,616	44,167	-	35,635	-	-	35,635
8472-00	City of Winthrop	151,206	159,073	310,034	34,352	-	27,716	-	-	27,716
8496-00	City of Woodbury	8,359,517	8,487,668	16,542,554	1,832,929	-	1,478,836	-	-	1,478,836
8518-01	City of Worthington	1,846,870	1,817,974	3,543,251	392,595	-	316,752	-	-	316,752
8546-00	City of Wyoming	820,831	874,900	1,705,190	188,936	-	152,437	-	9,000	161,437
8570-00	City of Zumbrota	291,611	306,783	597,924	66,250	-	53,452	-	-	53,452
9106-00	Callaway Ogema Police Department JPB	32,401	11,362	22,145	2,454	-	1,980	-	-	1,980
9110-00	Centennial Lakes Police Department	1,512,057	1,579,365	3,078,199	341,067	-	275,178	-	-	275,178
9165-00	Excelsior Fire District	172,807	193,160	376,470	41,713	-	33,655	-	9,000	42,655
9265-00	Metropolitan Airports Commission	13,295,305	14,441,534	28,146,702	3,118,678	-	2,516,199	-	360,014	2,876,213
9294-00	White Earth Tribal Public Safety	1,674,064	1,681,626	3,277,507	363,151	-	292,996	-	-	292,996
9300-00	Three Rivers Park District	1,890,072	1,658,902	3,233,217	358,243	-	289,036	-	-	289,036
9304-00	Metropolitan Council	9,601,564	11,135,093	21,702,414	2,404,646	-	1,940,106	-	819,031	2,759,137
9396-00	Police Department of Sherburn And Welcome	216,008	261,334	509,342	56,436	-	45,533	-	27,001	72,534
9482-00	South Lake Minnetonka Police Department	1,447,255	1,443,017	2,812,456	311,622	-	251,422	-	-	251,422
9495-00	Department Of Military Affairs	2,484,094	2,488,352	4,849,825	537,365	-	433,554	-	-	433,554
9545-00	University Of Minnesota	6,566,649	6,965,114	13,575,081	1,504,130	-	1,213,556	-	45,002	1,258,558
9562-00	West Metro Fire-Rescue District	475,218	624,929	1,217,993	134,955	-	108,884	-	99,004	207,888
9568-00	West Hennepin Public Safety Department	907,234	897,625	1,749,480	193,844	-	156,396	-	-	156,396
9614-00	Spring Lake Park Blaine Mounds View Fire	1,080,041	1,045,335	2,037,369	225,742	-	182,132	-	-	182,132
Total Actuarial Valuation Amounts		\$ 1,080,041,000	\$ 1,136,234,000	\$ 2,214,532,000	\$ 245,372,000	\$ -	\$ 197,970,000	\$ -	\$ 12,033,445	\$ 210,003,445

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
Public Employees Police and Fire Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Five Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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
8226-00	City of Walnut Grove	\$ 11,056	\$ -	\$ -	\$ -	\$ 11,056	\$ 11,748	\$ 1,800	\$ 13,548
8260-00	City of Warroad	51,593	-	-	27,001	78,594	54,824	(5,400)	49,424
8266-00	City of Waseca	221,112	-	-	27,001	248,113	234,960	(5,400)	229,560
8286-00	City of Waterville	33,167	-	-	9,000	42,167	35,244	(1,800)	33,444
8296-00	City of Waubun	1,843	-	-	9,000	10,843	1,958	(1,800)	158
8308-00	City of Wayzata	187,945	-	-	-	187,945	199,716	1,800	201,516
8324-00	City of Wells	51,593	-	-	-	51,593	54,824	1,800	56,624
8334-00	City of West Concord	9,213	-	-	-	9,213	9,790	-	9,790
8342-00	City of West St Paul	493,817	-	-	-	493,817	524,744	19,801	544,545
8354-00	City of Westbrook	12,898	-	-	9,000	21,898	13,706	(1,800)	11,906
8376-00	City of Wheaton	29,482	-	-	36,001	65,483	31,328	(7,200)	24,128
8384-00	City of White Bear Lake	466,178	-	-	-	466,178	495,374	5,400	500,774
8412-00	City of Willmar	442,224	-	-	72,003	514,227	469,920	(14,401)	455,519
8446-00	City of Windom	101,343	-	-	-	101,343	107,690	-	107,690
8460-00	City of Winnebago	33,167	-	-	-	33,167	35,244	1,800	37,044
8462-00	City of Winona	803,374	-	-	45,002	848,376	853,688	(9,000)	844,688
8470-00	City of Winsted	33,167	-	-	27,001	60,168	35,244	(5,400)	29,844
8472-00	City of Winthrop	25,796	-	-	-	25,796	27,412	-	27,412
8496-00	City of Woodbury	1,376,422	-	-	243,009	1,619,431	1,462,626	(48,602)	1,414,024
8518-01	City of Worthington	294,816	-	-	99,004	393,820	313,280	(19,801)	293,479
8546-00	City of Wyoming	141,880	-	-	-	141,880	150,766	1,800	152,566
8570-00	City of Zumbrota	49,750	-	-	-	49,750	52,866	-	52,866
9106-00	Callaway Ogema Police Department JPB	1,843	-	-	18,001	19,844	1,958	(3,600)	(1,642)
9110-00	Centennial Lakes Police Department	256,121	-	-	9,000	265,121	272,162	(1,800)	270,362
9165-00	Excelsior Fire District	31,324	-	-	-	31,324	33,286	1,800	35,086
9265-00	Metropolitan Airports Commission	2,341,945	-	-	-	2,341,945	2,488,618	72,003	2,560,621
9294-00	White Earth Tribal Public Safety	272,705	-	-	63,002	335,707	289,784	(12,600)	277,184
9300-00	Three Rivers Park District	269,020	-	-	261,010	530,030	285,868	(52,202)	233,666
9304-00	Metropolitan Council	1,805,748	-	-	-	1,805,748	1,918,840	163,806	2,082,646
9396-00	Police Department of Sherburn And Welcome	42,380	-	-	-	42,380	45,034	5,400	50,434
9482-00	South Lake Minnetonka Police Department	234,010	-	-	63,002	297,012	248,666	(12,600)	236,066
9495-00	Department Of Military Affairs	403,529	-	-	99,004	502,533	428,802	(19,801)	409,001
9545-00	University Of Minnesota	1,129,514	-	-	-	1,129,514	1,200,254	9,000	1,209,254
9562-00	West Metro Fire-Rescue District	101,343	-	-	-	101,343	107,690	19,801	127,491
9568-00	West Hennepin Public Safety Department	145,565	-	-	45,002	190,567	154,682	(9,000)	145,682
9614-00	Spring Lake Park Blaine Mounds View Fire	169,519	-	-	72,003	241,522	180,136	(14,401)	165,735
Total Actuarial Valuation Amounts		\$ 184,260,000	\$ -	\$ -	\$ 12,033,445	\$ 196,293,445	\$ 195,800,000	\$ -	\$ 195,800,000

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued on the Following Page  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 110,454	0.70 %
0006-00	Anoka County	951,352	6.05
0008-01	Becker County	116,999	0.74
0010-00	Beltrami County	128,293	0.82
0012-00	Benton County Revenue	156,918	1.00
0016-00	Blue Earth County	157,172	1.00
0018-00	Brown County	67,855	0.43
0020-00	Carlton County	68,235	0.43
0022-00	Carver County	235,454	1.50
0024-00	Cass County	64,540	0.41
0026-00	Chippewa County	40,431	0.26
0030-00	Chisago County	85,247	0.54
0032-00	Clay County	187,181	1.19
0034-00	Clearwater County	59,592	0.38
0040-00	Cottonwood County	41,988	0.27
0042-01	Crow Wing County	251,222	1.60
0046-00	Dakota County	493,013	3.14
0050-00	Douglas County	144,692	0.92
0052-00	Faribault County Central Services	64,872	0.41
0054-00	Fillmore County	36,462	0.23
0056-01	Freeborn County	152,521	0.97
0058-00	Goodhue County	221,898	1.41
0138-00	Houston County	67,975	0.43
0140-00	Hubbard County	120,983	0.77
0142-00	Isanti County	137,429	0.87
0144-00	Itasca County	88,046	0.56
0148-00	Jackson County	47,757	0.30
0150-00	Kanabec County Revenue	112,098	0.71
0152-00	Kandiyohi County	208,779	1.33
0156-00	Kittson County	23,420	0.15
0158-00	Koochiching County	38,153	0.24
0160-00	Lac Qui Parle County Auditor	14,137	0.09
0162-00	Lake County	46,857	0.30
0164-01	Lake of The Woods County	19,338	0.12
0166-00	Le Sueur County	55,420	0.35
0168-00	Lincoln County	31,811	0.20
0172-00	Lyon County	80,441	0.51
0176-00	Mahnomen County	24,319	0.15
0178-00	Marshall County	39,797	0.25
0180-00	Martin County	59,799	0.38
0181-00	McLeod County	76,521	0.49
0182-00	Meeker County	57,704	0.37
0186-00	Mille Lacs County	183,656	1.17
0188-00	Morrison County	84,816	0.54
0190-01	Mower County	114,921	0.73
0194-00	Nicollet County	64,101	0.41
0196-00	Nobles County	90,874	0.58
0202-00	Olmsted County	469,261	2.99
0206-00	Otter Tail County	158,564	1.01
0208-00	Pennington County Revenue	77,037	0.49
0212-00	Pine County	153,451	0.98



Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued  
Schedule of Employer Allocations  
For the Fiscal Year Ended June 30, 2015

Employer Unit No.	Employer Name	Contributions	Proportional Share
0214-00	Pipestone County	\$ 37,361	0.24 %
0230-01	Ramsey County	2,004,559	12.75
0292-00	Redwood County	46,358	0.29
0296-00	Renville County	78,259	0.50
0298-00	Rice County	95,954	0.61
0304-00	Roseau County	35,974	0.23
0308-00	St Louis County	322,233	2.05
0318-00	Scott County	353,008	2.25
0320-01	Sherburne County	607,804	3.87
0322-00	Sibley County	37,066	0.24
0324-00	Stearns County	429,470	2.73
0326-00	Steele County	176,628	1.12
0332-00	Swift County	38,670	0.25
0334-00	Todd County	52,052	0.33
0336-00	Traverse County	35,452	0.23
0338-00	Wabasha County	78,804	0.50
0340-00	Wadena County	42,088	0.27
0342-00	Waseca County	29,213	0.19
0344-00	Washington County	419,518	2.67
0346-00	Watonwan County	23,407	0.15
0348-00	Wilkin County	38,990	0.25
0350-03	Winona County	118,995	0.76
0352-01	Wright County	263,595	1.68
0354-00	Yellow Medicine County	47,331	0.30
0400-00	Hennepin County	2,487,537	15.83
0760-00	Arrowhead Regional Corrections	348,845	2.22
0779-00	Northwestern Juvenile Center	209,551	1.33
0809-00	Hennepin Healthcare System	198,270	1.26
1130-01	Bemidji ISD-31	9,412	0.06
9395-00	Tri County Community Corrections	187,532	1.19
9397-49	Prairie Lakes Youth Programs	280,362	1.78
Total Employer Contributions		<u>\$ 15,718,154</u>	<u>100.00 %</u>

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued on the Following Pages  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
0002-00	Aitkin County	\$ 52,808	\$ 108,220	\$ 753,662	\$ (408,394)	\$ -	\$ 90,209	\$ -	\$ -	\$ 90,209
0006-00	Anoka County	455,658	935,330	6,513,793	(3,529,691)	-	779,664	-	566	780,230
0008-01	Becker County	58,843	114,404	796,728	(431,731)	-	95,364	-	-	95,364
0010-00	Beltrami County	60,352	126,772	882,861	(478,404)	-	105,673	-	1,132	106,805
0012-00	Benton County Revenue	77,703	154,600	1,076,660	(583,420)	-	128,870	-	-	128,870
0016-00	Blue Earth County	73,931	154,600	1,076,660	(583,420)	-	128,870	-	1,132	130,002
0018-00	Brown County	33,948	66,478	462,964	(250,871)	-	55,414	-	-	55,414
0020-00	Carlton County	32,439	66,478	462,964	(250,871)	-	55,414	-	-	55,414
0022-00	Carver County	118,441	231,900	1,614,990	(875,130)	-	193,305	-	-	193,305
0024-00	Cass County	29,422	63,386	441,431	(239,202)	-	52,837	-	1,132	53,969
0026-00	Chippewa County	20,369	40,196	279,932	(151,689)	-	33,506	-	-	33,506
0030-00	Chisago County	43,755	83,484	581,396	(315,047)	-	69,590	-	-	69,590
0032-00	Clay County	86,002	183,974	1,281,225	(694,270)	-	153,355	-	2,829	156,184
0034-00	Clearwater County	30,930	58,748	409,131	(221,700)	-	48,971	-	-	48,971
0040-00	Cottonwood County	18,860	41,742	290,698	(157,523)	-	34,795	-	1,132	35,927
0042-01	Crow Wing County	122,967	247,360	1,722,656	(933,472)	-	206,192	-	-	206,192
0046-00	Dakota County	241,408	485,444	3,380,712	(1,831,939)	-	404,652	-	-	404,652
0050-00	Douglas County	70,159	142,232	990,527	(536,746)	-	118,560	-	-	118,560
0052-00	Faribault County Central Services	35,457	63,386	441,431	(239,202)	-	52,837	-	-	52,837
0054-00	Fillmore County	18,860	35,558	247,632	(134,187)	-	29,640	-	-	29,640
0056-01	Freeborn County	76,949	149,962	1,044,360	(565,917)	-	125,004	-	-	125,004
0058-00	Goodhue County	111,651	217,986	1,518,091	(822,622)	-	181,707	-	-	181,707
0138-00	Houston County	30,930	66,478	462,964	(250,871)	-	55,414	-	1,132	56,546
0140-00	Hubbard County	54,317	119,042	829,028	(449,233)	-	99,230	-	2,829	102,059
0142-00	Isanti County	65,633	134,502	936,694	(507,575)	-	112,117	-	-	112,117
0144-00	Itasca County	37,720	86,576	602,930	(326,715)	-	72,167	-	3,395	75,562
0148-00	Jackson County	23,386	46,380	322,998	(175,026)	-	38,661	-	-	38,661
0150-00	Kanabec County Revenue	53,562	109,766	764,429	(414,228)	-	91,498	-	-	91,498
0152-00	Kandiyohi County	97,318	205,618	1,431,958	(775,949)	-	171,397	-	2,263	173,660
0156-00	Kittson County	11,316	23,190	161,499	(87,513)	-	19,331	-	-	19,331
0158-00	Koochiching County	17,351	37,104	258,398	(140,021)	-	30,929	-	566	31,495
0160-00	Lac Qui Parle County Auditor	6,790	13,914	96,899	(52,508)	-	11,598	-	-	11,598
0162-00	Lake County	22,632	46,380	322,998	(175,026)	-	38,661	-	-	38,661
0164-01	Lake of The Woods County	9,807	18,552	129,199	(70,010)	-	15,464	-	-	15,464
0166-00	Le Sueur County	27,913	54,110	376,831	(204,197)	-	45,105	-	-	45,105
0168-00	Lincoln County	17,351	30,920	215,332	(116,684)	-	25,774	-	-	25,774
0172-00	Lyon County	41,492	78,846	549,097	(297,544)	-	65,724	-	-	65,724
0176-00	Mahnomen County	12,070	23,190	161,499	(87,513)	-	19,331	-	-	19,331
0178-00	Marshall County	18,106	38,650	269,165	(145,855)	-	32,218	-	566	32,784
0180-00	Martin County	28,667	58,748	409,131	(221,700)	-	48,971	-	-	48,971
0181-00	McLeod County	36,211	75,754	527,563	(285,876)	-	63,146	-	566	63,712
0182-00	Meeker County	25,650	57,202	398,364	(215,865)	-	47,682	-	1,697	49,379
0186-00	Mille Lacs County	89,019	180,882	1,259,692	(682,601)	-	150,778	-	-	150,778
0188-00	Morrison County	44,510	83,484	581,396	(315,047)	-	69,590	-	-	69,590
0190-01	Mower County	58,089	112,858	785,962	(425,897)	-	94,075	-	-	94,075

Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic 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	\$ 41,433	\$ -	\$ -	\$ -	\$ 41,433	\$ 116,788	\$ -	\$ 116,788
0006-00	Anoka County	358,100	-	-	-	358,100	1,009,382	189	1,009,571
0008-01	Becker County	43,801	-	-	2,263	46,064	123,462	(754)	122,708
0010-00	Beltrami County	48,536	-	-	-	48,536	136,809	377	137,186
0012-00	Benton County Revenue	59,190	-	-	1,697	60,887	166,840	(566)	166,274
0016-00	Blue Earth County	59,190	-	-	-	59,190	166,840	377	167,217
0018-00	Brown County	25,452	-	-	1,132	26,584	71,741	(377)	71,364
0020-00	Carlton County	25,452	-	-	-	25,452	71,741	-	71,741
0022-00	Carver County	88,785	-	-	3,961	92,746	250,260	(1,320)	248,940
0024-00	Cass County	24,268	-	-	-	24,268	68,404	377	68,781
0026-00	Chippewa County	15,389	-	-	566	15,955	43,378	(189)	43,189
0030-00	Chisago County	31,963	-	-	2,263	34,226	90,094	(754)	89,340
0032-00	Clay County	70,436	-	-	-	70,436	198,540	943	199,483
0034-00	Clearwater County	22,492	-	-	1,697	24,189	63,399	(566)	62,833
0040-00	Cottonwood County	15,981	-	-	-	15,981	45,047	377	45,424
0042-01	Crow Wing County	94,704	-	-	1,697	96,401	266,944	(566)	266,378
0046-00	Dakota County	185,857	-	-	3,395	189,252	523,878	(1,132)	522,746
0050-00	Douglas County	54,455	-	-	566	55,021	153,493	(189)	153,304
0052-00	Faribault County Central Services	24,268	-	-	3,395	27,663	68,404	(1,132)	67,272
0054-00	Fillmore County	13,614	-	-	1,132	14,746	38,373	(377)	37,996
0056-01	Freeborn County	57,414	-	-	2,829	60,243	161,835	(943)	160,892
0058-00	Goodhue County	83,458	-	-	3,961	87,419	235,244	(1,320)	233,924
0138-00	Houston County	25,452	-	-	-	25,452	71,741	377	72,118
0140-00	Hubbard County	45,576	-	-	-	45,576	128,467	943	129,410
0142-00	Isanti County	51,495	-	-	-	51,495	145,151	-	145,151
0144-00	Itasca County	33,146	-	-	-	33,146	93,430	1,132	94,562
0148-00	Jackson County	17,757	-	-	566	18,323	50,052	(189)	49,863
0150-00	Kanabec County Revenue	42,025	-	-	-	42,025	118,456	-	118,456
0152-00	Kandiyohi County	78,723	-	-	-	78,723	221,897	754	222,651
0156-00	Kittson County	8,879	-	-	-	8,879	25,026	-	25,026
0158-00	Koochiching County	14,206	-	-	-	14,206	40,042	189	40,231
0160-00	Lac Qui Parle County Auditor	5,327	-	-	-	5,327	15,016	-	15,016
0162-00	Lake County	17,757	-	-	-	17,757	50,052	-	50,052
0164-01	Lake of The Woods County	7,103	-	-	566	7,669	20,021	(189)	19,832
0166-00	Le Sueur County	20,717	-	-	1,132	21,849	58,394	(377)	58,017
0168-00	Lincoln County	11,838	-	-	1,697	13,535	33,368	(566)	32,802
0172-00	Lyon County	30,187	-	-	2,263	32,450	85,088	(754)	84,334
0176-00	Mahnomen County	8,879	-	-	566	9,445	25,026	(189)	24,837
0178-00	Marshall County	14,798	-	-	-	14,798	41,710	189	41,899
0180-00	Martin County	22,492	-	-	-	22,492	63,399	-	63,399
0181-00	Mc Leod County	29,003	-	-	-	29,003	81,752	189	81,941
0182-00	Meeker County	21,900	-	-	-	21,900	61,731	566	62,297
0186-00	Mille Lacs County	69,252	-	-	566	69,818	195,203	(189)	195,014
0188-00	Morrison County	31,963	-	-	2,829	34,792	90,094	(943)	89,151
0190-01	Mower County	43,209	-	-	2,263	45,472	121,793	(754)	121,039

Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Outflow of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)								
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion	Total Deferred Outflows of Resources
0194-00	Nicollet County	\$ 30,930	\$ 63,386	\$ 441,431	\$ (239,202)	\$ -	\$ 52,837	\$ -	\$ -	\$ 52,837
0196-00	Nobles County	46,018	89,668	624,463	(338,384)	-	74,745	-	-	74,745
0202-00	Olmsted County	232,355	462,254	3,219,213	(1,744,426)	-	385,321	-	-	385,321
0206-00	Otter Tail County	73,931	156,146	1,087,427	(589,254)	-	130,159	-	1,697	131,856
0208-00	Pennington County Revenue	39,229	75,754	527,563	(285,876)	-	63,146	-	-	63,146
0212-00	Pine County	76,194	151,508	1,055,127	(571,752)	-	126,293	-	-	126,293
0214-00	Pipestone County	18,106	37,104	258,398	(140,021)	-	30,929	-	-	30,929
0230-01	Ramsey County	992,036	1,971,150	13,727,415	(7,438,605)	-	1,643,093	-	-	1,643,093
0292-00	Redwood County	21,123	44,834	312,231	(169,192)	-	37,372	-	566	37,938
0296-00	Renville County	35,457	77,300	538,330	(291,710)	-	64,435	-	1,697	66,132
0298-00	Rice County	43,755	94,306	656,763	(355,886)	-	78,611	-	1,697	80,308
0304-00	Roseau County	19,614	35,558	247,632	(134,187)	-	29,640	-	-	29,640
0308-00	St Louis County	159,933	316,930	2,207,153	(1,196,011)	-	264,184	-	-	264,184
0318-00	Scott County	171,249	347,850	2,422,485	(1,312,695)	-	289,958	-	-	289,958
0320-01	Sherburne County	259,514	598,302	4,166,674	(2,257,835)	-	498,727	-	24,329	523,056
0322-00	Sibley County	14,334	37,104	258,398	(140,021)	-	30,929	-	2,829	33,758
0324-00	Stearns County	215,004	422,058	2,939,282	(1,592,737)	-	351,815	-	-	351,815
0326-00	Steele County	86,002	173,152	1,205,859	(653,430)	-	144,334	-	-	144,334
0332-00	Swift County	18,860	38,650	269,165	(145,855)	-	32,218	-	-	32,218
0334-00	Todd County	33,948	51,018	355,298	(192,529)	-	42,527	-	-	42,527
0336-00	Traverse County	17,351	35,558	247,632	(134,187)	-	29,640	-	-	29,640
0338-00	Wabasha County	37,720	77,300	538,330	(291,710)	-	64,435	-	-	64,435
0340-00	Wadena County	21,123	41,742	290,698	(157,523)	-	34,795	-	-	34,795
0342-00	Waseca County	14,334	29,374	204,565	(110,850)	-	24,485	-	-	24,485
0344-00	Washington County	205,197	412,782	2,874,682	(1,557,731)	-	344,083	-	-	344,083
0346-00	Watonwan County	11,316	23,190	161,499	(87,513)	-	19,331	-	-	19,331
0348-00	Wilkin County	20,369	38,650	269,165	(145,855)	-	32,218	-	-	32,218
0350-03	Winona County	55,826	117,496	818,262	(443,399)	-	97,941	-	1,132	99,073
0352-01	Wright County	132,020	259,728	1,808,789	(980,146)	-	216,502	-	-	216,502
0354-00	Yellow Medicine County	22,632	46,380	322,998	(175,026)	-	38,661	-	-	38,661
0400-00	Hennepin County	1,146,688	2,447,318	17,043,528	(9,235,537)	-	2,040,006	-	35,645	2,075,651
0760-00	Arrowhead Regional Corrections	170,494	343,212	2,390,185	(1,295,192)	-	286,091	-	-	286,091
0779-00	Northwestern Juvenile Center	90,528	205,618	1,431,958	(775,949)	-	171,397	-	7,355	178,752
0809-00	Hennepin Healthcare System	94,300	194,796	1,356,592	(735,109)	-	162,376	-	566	162,942
1130-01	Bemidji ISD-31	4,526	9,276	64,600	(35,005)	-	7,732	-	-	7,732
9395-00	Tri County Community Corrections	79,966	183,974	1,281,225	(694,270)	-	153,355	-	7,355	160,710
9397-49	Prairie Lakes Youth Programs	131,266	275,188	1,916,455	(1,038,488)	-	229,389	-	2,263	231,652
Total Actuarial Valuation Amounts		\$ 7,544,000	\$ 15,460,000	\$ 107,666,000	\$ (58,342,000)	\$ -	\$ 12,887,000	\$ -	\$ 108,068	\$ 12,995,068

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

Public Employees Retirement Association of Minnesota  
Public Employees Correctional Fund Pension Plan - Continued  
Schedule of Pension Amounts by Employer, Current Reporting Period Only  
As of and for the Fiscal Year Ended June 30, 2015

		Deferred Inflows of Resources (To Be Amortized Over Three Remaining Years Except Investment Losses To Be Amortized Over Four Remaining Years)				Total Deferred Inflows of Resources	Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Net Pension Liability Change in Proportion		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense
0194-00	Nicollet County	\$ 24,268	\$ -	\$ -	\$ -	\$ 24,268	\$ 68,404	\$ -	\$ 68,404
0196-00	Nobles County	34,330	-	-	1,697	36,027	96,767	(566)	96,201
0202-00	Olmsted County	176,978	-	-	5,092	182,070	498,852	(1,697)	497,155
0206-00	Otter Tail County	59,782	-	-	-	59,782	168,508	566	169,074
0208-00	Pennington County Revenue	29,003	-	-	1,697	30,700	81,752	(566)	81,186
0212-00	Pine County	58,006	-	-	1,697	59,703	163,503	(566)	162,937
0214-00	Pipestone County	14,206	-	-	-	14,206	40,042	-	40,042
0230-01	Ramsey County	754,673	-	-	22,630	777,303	2,127,210	(7,546)	2,119,664
0292-00	Redwood County	17,165	-	-	-	17,165	48,384	189	48,573
0296-00	Renville County	29,595	-	-	-	29,595	83,420	566	83,986
0298-00	Rice County	36,106	-	-	-	36,106	101,772	566	102,338
0304-00	Roseau County	13,614	-	-	1,697	15,311	38,373	(566)	37,807
0308-00	St Louis County	121,340	-	-	3,961	125,301	342,022	(1,320)	340,702
0318-00	Scott County	133,178	-	-	1,132	134,310	375,390	(377)	375,013
0320-01	Sherburne County	229,065	-	-	-	229,065	645,671	8,110	653,781
0322-00	Sibley County	14,206	-	-	-	14,206	40,042	943	40,985
0324-00	Stearns County	161,589	-	-	6,790	168,379	455,473	(2,263)	453,210
0326-00	Steele County	66,293	-	-	1,132	67,425	186,861	(377)	186,484
0332-00	Swift County	14,798	-	-	-	14,798	41,710	-	41,710
0334-00	Todd County	19,533	-	-	6,790	26,323	55,057	(2,263)	52,794
0336-00	Traverse County	13,614	-	-	-	13,614	38,373	-	38,373
0338-00	Wabasha County	29,595	-	-	-	29,595	83,420	-	83,420
0340-00	Wadena County	15,981	-	-	566	16,547	45,047	(189)	44,858
0342-00	Waseca County	11,246	-	-	-	11,246	31,700	-	31,700
0344-00	Washington County	158,037	-	-	2,829	160,866	445,463	(943)	444,520
0346-00	Watsonwan County	8,879	-	-	-	8,879	25,026	-	25,026
0348-00	Wilkin County	14,798	-	-	1,132	15,930	41,710	(377)	41,333
0350-03	Winona County	44,984	-	-	-	44,984	126,798	377	127,175
0352-01	Wright County	99,439	-	-	3,961	103,400	280,291	(1,320)	278,971
0354-00	Yellow Medicine County	17,757	-	-	-	17,757	50,052	-	50,052
0400-00	Hennepin County	936,971	-	-	-	936,971	2,641,077	11,882	2,652,959
0760-00	Arrowhead Regional Corrections	131,402	-	-	2,263	133,665	370,385	(754)	369,631
0779-00	Northwestern Juvenile Center	78,723	-	-	-	78,723	221,897	2,452	224,349
0809-00	Hennepin Healthcare System	74,579	-	-	-	74,579	210,218	189	210,407
1130-01	Bemidji ISD-31	3,551	-	-	-	3,551	10,010	-	10,010
9395-00	Tri County Community Corrections	70,436	-	-	-	70,436	198,540	2,452	200,992
9397-49	Prairie Lakes Youth Programs	105,358	-	-	-	105,358	296,975	754	297,729
Total Actuarial Valuation Amounts		\$ 5,919,000	\$ -	\$ -	\$ 108,068	\$ 6,027,068	\$ 16,684,000	\$ -	\$ 16,684,000

The notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only are an integral part of the schedules.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA  
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Note 1: PLAN DESCRIPTION**

**A. Organization**

The Public Employees Retirement Association (PERA) is the administrator of three cost-sharing multiple-employer retirement plans, the General Employees Retirement Fund (GERF), the Public Employees Police and Fire Fund (PEPFF), and the Public Employees Local Government Correctional Service Retirement Fund, called the Public Employees Correctional Fund (PECF). The Minneapolis Employees Retirement Fund (MERF) merged with GERF 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. The association 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 virtue of office); five trustees appointed by the Governor to represent counties, cities, school boards, retired annuitants, and the general public; and five trustees elected by PERA's members (three from general membership, one retiree/disabled, and one Police & Fire Fund member).

**B. Participating employers and the State of Minnesota**

PERA serves approximately 2,000 separate units of government in the GERF, 500 units of government in the PEPFF, and 80 counties in the PECF. 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.

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES**

**A. Basis of presentation and basis of accounting**

1. 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 Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) provide employers with the required information for financial reporting.
2. 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.
3. Employer contributions received by September with employer paid dates that fall within PERA's fiscal year ending June 30, 2015, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.



PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA  
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES - CONTINUED**

4. 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 when reporting pension amounts in their financial statements in accordance with generally accepted accounting principles.
  - a. 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, 2014) to the end of the current measurement period (June 30, 2015) 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.
  - b. PERA determined that the difference between employer actual contributions and the contributions used in the proportionate share percentage calculation (the miscellaneous contributions not representative of future contribution effort (as further explained in Note 2. B.) 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.
5. The components of the calculation of the net pension liability of the defined benefit cost-sharing plans for participating employers as of June 30, 2015, calculated in accordance with GASB Statement No. 67, are shown in the following table (in thousands).

	Net Pension Liability Components (in thousands)		
	GERF	PEPFF	PECF
Total Pension Liability (A)	\$ 23,764,314	\$ 8,484,938	\$ 506,191
Plan Fiduciary Net Position (B)	(18,581,795)	(7,348,704)	(490,731)
Net Pension Liability (A-B)	<u>\$ 5,182,519</u>	<u>\$ 1,136,234</u>	<u>\$ 15,460</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	78.2%	86.6%	96.9%

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.

6. 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.

**B. Reconciliation of financial statement employer contributions to total employer contributions reported on the Schedule of Employer Allocations**

While GASB 68 allows the employer's proportionate share of the collective pension amounts to be based on historical employer contributions, it encourages the use of the employer's projected long-term contribution effort to the retirement plan. The employer's proportionate share reported in the Schedule of Employer Allocations is calculated using historical employer contributions, with a few adjustments for employer contributions received that do not reflect an employer's projected long-term contribution effort. Because of that, the total employer contribution amounts reported in the Schedule of Employer Allocations do not agree with the total employer contribution amounts reported on PERA's Statement of Changes in Fiduciary Net Position (included in PERA's separately issued financial statements).

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA  
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES - CONTINUED**

For example, employer contributions paid by employees and interest on omitted deductions are not representative of future contribution effort and are therefore excluded from employer contributions used to determine each employer's proportionate share of the collective pension amounts. Other reconciling items in GERF include eliminating contributions of employers that discontinued participation in the plan during the year, employer contributions made on behalf of PERA employees (since those are funded through investment earnings), and annualizing contributions of employers that joined PERA during the year.

The following table presents a reconciliation of the employer contributions 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.

	<u>GERF</u>	<u>PEPFF</u>	<u>PECF</u>
Employer Contributions Reported in PERA's Statement of Changes in Fiduciary Net Position for the year ended June 30, 2015	\$435,265,330 *	\$144,316,950	\$ 15,736,004
Deduct Employer Contributions Not Representative of Future Contribution Effort	(901,473)	(89,118)	(17,850)
Deduct Contributions of Employers No Longer Participating in Plan	(619,174)	-	-
Deduct PERA's Contributions Not Included in Allocation	(426,218)	-	-
Add Annualized Contributions for Employers Joining the Plan during the Year	203,461	44,148	-
Subtract Miscellaneous Adjustment	<u>(32,817)</u>	<u>(3)</u>	<u>-</u>
Total Employer Contributions Used as the Basis for Allocating Employer's Proportionate Shares of Collective Pension Amounts	<u>\$433,489,109</u>	<u>\$144,271,977</u>	<u>\$ 15,718,154</u>

\* Includes MERF contribution prior to January 1, 2015.

**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, 2015, using the entry age normal actuarial cost method. Inflation is assumed to be 2.75 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.90 percent.

Actuarial assumptions for the GERF are reviewed every four to six years. The most recent four-year experience study for the GERF was completed in 2009. The most recent five-year experience study for the PEPFF was completed in 2010. Experience studies have not been prepared for PERA's other plans, but assumptions are reviewed annually. Economic assumptions were updated in 2014 based on a review of inflation and investment return assumptions.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA  
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, CURRENT REPORTING PERIOD ONLY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**Note 3: ACTUARIAL METHODS AND ASSUMPTIONS - CONTINUED**

The net pension liability sensitive analysis presented in the Schedule of Pension Amounts by Employer, Current Reporting Period Only was based on the following plan collective net pension liability sensitivity analysis amounts determined by PERA's actuary:

	Sensitivity of Net Pension Liability (in thousands)		
	GERF	PEPFF	PECF
Net Pension Liability at 6.9 percent	\$ 8,148,762	\$ 2,214,532	\$ 107,666
Net Pension Liability at 7.9 percent	\$ 5,182,519	\$ 1,136,234	\$ 15,460
Net Pension Liability (Asset) at 8.9 percent	\$ 2,732,858	\$ 245,372	\$ (58,342)

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:

	GERF	PEPFF	PECF
Estimated Remaining Service Lives of All Plan Members	Four Years	Six Years	Four 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 and the unqualified audit opinion on the financial statements) is located in PERA's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015. The supporting actuarial information is included in the June 30, 2015, GASB Statements No. 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](http://www.mnpera.org).