

**PUBLIC EMPLOYEES RETIREMENT
ASSOCIATION OF MINNESOTA**

**SCHEDULE OF EMPLOYER ALLOCATIONS
AND SCHEDULE OF PENSION AMOUNTS BY
EMPLOYER**

YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE OF PENSION
AMOUNTS BY EMPLOYER
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YEAR ENDED JUNE 30, 2025**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Schedules

Opinions

We have audited:

- the schedules of employer allocations of the Public Employees Retirement Association of Minnesota's (PERA) General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2025,
- the total for all entities of the columns titled ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer, of the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2025,
- and the respective related notes

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

In our opinion, the accompanying GASB 68 Schedules referred to above present fairly, in all material respects, the employer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA's General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, and Public Employees Correctional Fund Pension Plan as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

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

Other Matter

The Office of the Legislative Auditor audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of PERA as of and for the year ended June 30, 2025, and their report thereon, dated December 23, 2025, expressed an unmodified opinion on those statements.

Restriction on Use

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
February 19, 2026

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 0002-00 | AITKIN COUNTY | \$ 979,764 | 0.1442% |
| 0006-00 | ANOKA COUNTY | 11,228,764 | 1.6531% |
| 0008-01 | BECKER COUNTY | 1,330,650 | 0.1959% |
| 0010-00 | BELTRAMI COUNTY | 1,762,935 | 0.2595% |
| 0012-00 | BENTON COUNTY REVENUE | 1,111,738 | 0.1637% |
| 0014-00 | BIG STONE COUNTY | 335,229 | 0.0494% |
| 0016-00 | BLUE EARTH COUNTY | 2,709,347 | 0.3989% |
| 0018-00 | BROWN COUNTY | 1,141,529 | 0.1681% |
| 0020-00 | CARLTON COUNTY | 1,629,960 | 0.2400% |
| 0022-00 | CARVER COUNTY | 4,051,420 | 0.5964% |
| 0022-09 | CARVER COUNTY HISTORICAL SOCIETY | 14,193 | 0.0021% |
| 0024-00 | CASS COUNTY | 1,383,534 | 0.2037% |
| 0026-00 | CHIPPEWA COUNTY | 472,341 | 0.0695% |
| 0027-00 | CHIPPEWA COUNTY SWCD | 13,817 | 0.0020% |
| 0028-00 | CCM HEALTH | 1,793,755 | 0.2641% |
| 0030-00 | CHISAGO COUNTY | 1,798,878 | 0.2648% |
| 0032-00 | CLAY COUNTY | 2,160,859 | 0.3181% |
| 0034-00 | CLEARWATER COUNTY | 406,739 | 0.0599% |
| 0038-00 | COOK COUNTY | 719,633 | 0.1059% |
| 0038-01 | COOK COUNTY HOSPITAL DISTRICT | 538,232 | 0.0792% |
| 0040-00 | COTTONWOOD COUNTY | 159,859 | 0.0235% |
| 0040-02 | COTTONWOOD COUNTY HIGHWAY | 136,998 | 0.0202% |
| 0042-01 | CROW WING COUNTY | 2,330,454 | 0.3431% |
| 0046-00 | DAKOTA COUNTY | 12,022,062 | 1.7699% |
| 0046-01 | DAKOTA COUNTY AGRICULTURAL SOCIETY | 10,000 | 0.0015% |
| 0048-00 | DODGE COUNTY | 778,442 | 0.1146% |
| 0050-00 | DOUGLAS COUNTY | 1,304,900 | 0.1921% |
| 0050-01 | ALOMERE HEALTH | 4,153,331 | 0.6114% |
| 0051-00 | MINNESOTA PRAIRIE COUNTY ALLIANCE | 947,704 | 0.1395% |
| 0052-00 | FARIBAULT COUNTY CENTRAL SERVICES | 294,562 | 0.0434% |
| 0054-00 | FILLMORE COUNTY | 675,779 | 0.0995% |
| 0056-01 | FREEBORN COUNTY | 1,430,409 | 0.2106% |
| 0058-00 | GOODHUE COUNTY | 1,761,146 | 0.2593% |
| 0060-00 | GRANT COUNTY | 231,242 | 0.0340% |
| 0070-00 | TOWNSHIP OF RED ROCK | 961 | 0.0001% |
| 0095-00 | TOWNSHIP OF ROCK LAKE | 941 | 0.0001% |
| 0124-00 | TOWNSHIP OF SANDSTONE | 2,650 | 0.0004% |
| 0134-00 | TOWNSHIP OF SCAMBLER | 513 | 0.0001% |
| 0138-00 | HOUSTON COUNTY | 611,800 | 0.0901% |
| 0139-00 | TOWNSHIP OF SHAFER | 4,234 | 0.0006% |
| 0140-00 | HUBBARD COUNTY | 928,174 | 0.1366% |
| 0141-00 | HERITAGE LIVING CENTER (PARK RAPIDS) | 290,269 | 0.0427% |
| 0142-00 | ISANTI COUNTY | 1,290,964 | 0.1901% |
| 0144-00 | ITASCA COUNTY | 1,919,408 | 0.2826% |
| 0144-02 | GRAND VILLAGE | 371,040 | 0.0546% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 0148-00 | JACKSON COUNTY | \$ 371,434 | 0.0547% |
| 0148-01 | JACKSON COUNTY HIGHWAY | - | 0.0000% |
| 0150-00 | KANABEC COUNTY REVENUE | 728,632 | 0.1073% |
| 0150-05 | WELIA HEALTH | - | 0.0000% |
| 0151-00 | TOWNSHIP OF SHELL ROCK | 620 | 0.0001% |
| 0152-00 | KANDIYOHI COUNTY | 2,143,302 | 0.3155% |
| 0156-00 | KITTSOON COUNTY | 305,488 | 0.0450% |
| 0158-00 | KOOCHICHING COUNTY | 574,069 | 0.0845% |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | 284,702 | 0.0419% |
| 0162-00 | LAKE COUNTY | 606,577 | 0.0893% |
| 0164-01 | LAKE OF THE WOODS COUNTY | 318,372 | 0.0469% |
| 0164-04 | LAKE OF THE WOODS SWCD | 14,841 | 0.0022% |
| 0166-00 | LE SUEUR COUNTY | 1,090,265 | 0.1605% |
| 0166-01 | LE SUEUR SOIL & WATER CONSERVATION DIST | 34,096 | 0.0050% |
| 0168-00 | LINCOLN COUNTY | 200,148 | 0.0295% |
| 0171-00 | TOWNSHIP OF SINNOTT | 560 | 0.0001% |
| 0172-00 | LYON COUNTY | 498,605 | 0.0734% |
| 0172-06 | LYON COUNTY HISTORICAL SOCIETY | - | 0.0000% |
| 0176-00 | MAHNOMEN COUNTY | 274,785 | 0.0405% |
| 0178-00 | MARSHALL COUNTY | 501,722 | 0.0739% |
| 0180-00 | MARTIN COUNTY | 346,538 | 0.0510% |
| 0180-02 | MARTIN COUNTY HIGHWAY | 146,843 | 0.0216% |
| 0181-00 | MC LEOD COUNTY | 1,256,235 | 0.1849% |
| 0182-00 | MEEKER COUNTY | 896,381 | 0.1320% |
| 0184-00 | MEEKER MEMORIAL HOSPITAL | 1,286,999 | 0.1895% |
| 0186-00 | MILLE LACS COUNTY | 963,737 | 0.1419% |
| 0188-00 | MORRISON COUNTY | 1,249,509 | 0.1840% |
| 0190-00 | AITKIN ITASCA KOOCHICHING COMM HEALTH | 11,251 | 0.0017% |
| 0190-01 | MOWER COUNTY | 1,435,434 | 0.2113% |
| 0192-00 | MURRAY COUNTY | 317,378 | 0.0467% |
| 0192-02 | MURRAY COUNTY MEMORIAL HOSPITAL | 547,378 | 0.0806% |
| 0194-00 | NICOLLET COUNTY | 1,340,229 | 0.1973% |
| 0194-02 | NICOLLET COUNTY HISTORICAL SOCIETY | 7,867 | 0.0012% |
| 0196-00 | NOBLES COUNTY | 703,137 | 0.1035% |
| 0198-00 | NORMAN COUNTY | 376,640 | 0.0554% |
| 0202-00 | OLMSTED COUNTY | 7,663,516 | 1.1282% |
| 0205-00 | EAST RANGE ACADEMY | 53,034 | 0.0078% |
| 0206-00 | OTTER TAIL COUNTY | 2,309,581 | 0.3400% |
| 0208-00 | PENNINGTON COUNTY REVENUE | 419,761 | 0.0618% |
| 0212-00 | PINE COUNTY | 1,120,408 | 0.1649% |
| 0214-00 | PIPESTONE COUNTY | 288,151 | 0.0424% |
| 0214-01 | PIPESTONE COUNTY MEDICAL CENTER | 944,421 | 0.1390% |
| 0216-00 | POLK COUNTY | 1,590,326 | 0.2341% |
| 0218-00 | POPE COUNTY | 360,052 | 0.0530% |
| 0230-01 | RAMSEY COUNTY | 21,004,437 | 3.0922% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 0232-00 | TOWNSHIP OF FAWN LAKE | \$ - | 0.0000% |
| 0233-00 | TOWNSHIP OF FAXON | - | 0.0000% |
| 0234-00 | TOWNSHIP OF FEATHERSTONE | - | 0.0000% |
| 0255-00 | TOWNSHIP OF FOSTER | - | 0.0000% |
| 0264-00 | TOWNSHIP OF FROHN | 2,220 | 0.0003% |
| 0266-00 | TOWNSHIP OF GALENA | 1,332 | 0.0002% |
| 0274-00 | TOWNSHIP OF GILCHRIST | 381 | 0.0001% |
| 0284-00 | TOWNSHIP OF GOODLAND | 1,312 | 0.0002% |
| 0290-00 | RED LAKE COUNTY | 221,187 | 0.0326% |
| 0292-00 | REDWOOD COUNTY | 407,566 | 0.0600% |
| 0296-00 | RENVILLE COUNTY | 862,545 | 0.1270% |
| 0298-00 | RICE COUNTY | 2,213,990 | 0.3259% |
| 0302-00 | ROCK COUNTY | 299,601 | 0.0441% |
| 0302-01 | ROCK NOBLES COMMUNITY CORRECTIONS | 69,236 | 0.0102% |
| 0304-00 | ROSEAU COUNTY | 575,344 | 0.0847% |
| 0308-00 | ST LOUIS COUNTY | 8,777,450 | 1.2922% |
| 0308-01 | ST LOUIS COUNTY ENVIRONMENTAL SERVICES | 146,937 | 0.0216% |
| 0308-02 | ST LOUIS COUNTY COURTS | 38,012 | 0.0056% |
| 0314-00 | TOWNSHIP OF GREENFIELD | 902 | 0.0001% |
| 0318-00 | SCOTT COUNTY | 4,807,082 | 0.7077% |
| 0320-01 | SHERBURNE COUNTY | 3,212,317 | 0.4729% |
| 0322-00 | SIBLEY COUNTY | 732,862 | 0.1079% |
| 0322-04 | SIBLEY COUNTY LIBRARY | - | 0.0000% |
| 0324-00 | STEARNS COUNTY | 5,019,069 | 0.7389% |
| 0326-00 | STEELE COUNTY | 905,572 | 0.1333% |
| 0328-00 | STEVENS COUNTY | 474,399 | 0.0698% |
| 0328-05 | STEVENS COUNTY HRA | 7,538 | 0.0011% |
| 0330-00 | SWIFT COUNTY BENSON HOSPITAL | - | 0.0000% |
| 0332-00 | SWIFT COUNTY | 562,352 | 0.0828% |
| 0332-01 | SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S | 143,756 | 0.0212% |
| 0334-00 | TODD COUNTY | 1,049,951 | 0.1546% |
| 0336-00 | TRAVERSE COUNTY | 251,551 | 0.0370% |
| 0338-00 | WABASHA COUNTY | 708,199 | 0.1043% |
| 0340-00 | WADENA COUNTY | 627,079 | 0.0923% |
| 0342-00 | WASECA COUNTY | 597,309 | 0.0879% |
| 0342-01 | WASECA-LE SUEUR REGIONAL LIBRARY | 54,557 | 0.0080% |
| 0343-00 | TOWNSHIP OF ENTERPRISE | 579 | 0.0001% |
| 0344-00 | WASHINGTON COUNTY | 7,449,654 | 1.0967% |
| 0344-02 | SO WASHINGTON CO TELECOM COMM | 43,371 | 0.0064% |
| 0346-00 | WATONWAN COUNTY | 624,667 | 0.0920% |
| 0348-00 | WILKIN COUNTY | 398,856 | 0.0587% |
| 0350-03 | WINONA COUNTY | 1,345,921 | 0.1981% |
| 0352-01 | WRIGHT COUNTY | 3,744,368 | 0.5512% |
| 0354-00 | YELLOW MEDICINE COUNTY | 480,564 | 0.0707% |
| 0355-00 | TOWNSHIP OF ECKLES | 1,384 | 0.0002% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 0358-00 | TOWNSHIP OF EDEN | \$ - | 0.0000% |
| 0380-00 | TOWNSHIP OF HARTLAND | 687 | 0.0001% |
| 0383-00 | TOWNSHIP OF HASSAN VALLEY | 793 | 0.0001% |
| 0397-00 | TOWNSHIP OF ST GEORGE | 829 | 0.0001% |
| 0400-00 | HENNEPIN COUNTY | 58,875,451 | 8.6675% |
| 0426-00 | TOWNSHIP OF HILL RIVER | - | 0.0000% |
| 0441-00 | TOWNSHIP OF ST WENDEL | 1,042 | 0.0002% |
| 0443-00 | TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY | 786 | 0.0001% |
| 0451-00 | TOWNSHIP OF SWEDE PRAIRIE | 333 | 0.0000% |
| 0456-00 | CITY OF TAMARACK | 1,660 | 0.0002% |
| 0465-00 | TOWNSHIP OF TEN LAKE | 2,620 | 0.0004% |
| 0466-00 | TOWNSHIP OF TEN MILE LAKE | - | 0.0000% |
| 0470-00 | HOPE COMMUNITY ACADEMY | 86,759 | 0.0128% |
| 0478-00 | TOWNSHIP OF TOFTE | 5,584 | 0.0008% |
| 0481-00 | TOWNSHIP OF TORDENSKJOLD | 1,097 | 0.0002% |
| 0494-00 | TOWNSHIP OF UDOLPHO | 1,474 | 0.0002% |
| 0512-00 | TOWNSHIP OF HOLMES CITY | 4,220 | 0.0006% |
| 0526-00 | TOWNSHIP OF WABANA | 1,060 | 0.0002% |
| 0529-00 | TOWNSHIP OF WAGNER | 567 | 0.0001% |
| 0542-00 | TOWNSHIP OF HUNTER | - | 0.0000% |
| 0563-00 | TOWNSHIP OF INDIAN LAKE | 491 | 0.0001% |
| 0565-00 | TOWNSHIP OF IOSCO | 180 | 0.0000% |
| 0570-00 | TOWNSHIP OF WHEELING | 1,557 | 0.0002% |
| 0571-00 | TOWN OF WHITE BEAR LAKE- POPE COUNTY | 631 | 0.0001% |
| 0583-00 | TOWNSHIP OF WILSON -- CASS CO | 613 | 0.0001% |
| 0584-00 | TOWNSHIP OF WILTON | 636 | 0.0001% |
| 0596-00 | TOWNSHIP OF WORTHINGTON | 826 | 0.0001% |
| 0612-00 | WATERSHED HIGH SCHOOL | 10,762 | 0.0016% |
| 0645-00 | TOWNSHIP OF LAKE EUNICE | 965 | 0.0001% |
| 0648-00 | TOWNSHIP OF LAKE HENRY | 874 | 0.0001% |
| 0655-00 | TOWNSHIP OF LAKE PRAIRIE | 175 | 0.0000% |
| 0668-00 | TOWNSHIP OF LANGHEI | 1,062 | 0.0002% |
| 0670-00 | TOWNSHIP OF LANSING | 7,109 | 0.0010% |
| 0697-00 | TOWNSHIP OF LIBERTY-POLK COUNTY | 1,311 | 0.0002% |
| 0710-00 | TOWNSHIP OF LITTLE SAUK | 1,008 | 0.0001% |
| 0715-00 | TOWNSHIP OF LONDON | 1,245 | 0.0002% |
| 0722-00 | TOWNSHIP OF LOWVILLE | 555 | 0.0001% |
| 0724-00 | TOWNSHIP OF LUND | 1,196 | 0.0002% |
| 0732-00 | NORTH SHORE COMMUNITY SCHOOL | 45,330 | 0.0067% |
| 0733-00 | DISCOVERY PUBLIC SCHOOL FARIBAULT | 10,222 | 0.0015% |
| 0734-00 | HARBOR CITY INTERNATIONAL CHARTER SCHOOL | 37,511 | 0.0055% |
| 0738-00 | BLUE SKY CHARTER SCHOOL | 47,462 | 0.0070% |
| 0743-00 | TRIO WOLF CREEK DISTANCE LEARNING PROG | 12,638 | 0.0019% |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | 6,542 | 0.0010% |
| 0749-00 | STEARNS BENTON EMPLOYMENT TRAINING COUNC | 111,883 | 0.0165% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 0750-00 | MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ | \$ 89,549 | 0.0132% |
| 0751-00 | DULUTH AIRPORT AUTHORITY | 140,846 | 0.0207% |
| 0755-00 | SOUTH CENTRAL EMS JPB | 9,927 | 0.0015% |
| 0757-00 | SPIRIT MOUNTAIN RECREATIONAL AUTHORITY | 169,992 | 0.0250% |
| 0759-00 | LAKES AREA POLICE | 9,530 | 0.0014% |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | 853,582 | 0.1257% |
| 0761-00 | CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD | 44,434 | 0.0065% |
| 0762-00 | ELLENDALE AMBULANCE SERVICE | 1,075 | 0.0002% |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | - | 0.0000% |
| 0769-00 | AFSCME COUNCIL 5 | 12,121 | 0.0018% |
| 0770-00 | BEMIDJI-BELTRAMI AIRPORTS COMMISSION | 28,448 | 0.0042% |
| 0771-00 | ACHIEVE SERVICES INCORPORATED | 35,646 | 0.0052% |
| 0773-00 | SHELL ROCK RIVER WATERSHED DISTRICT | 29,436 | 0.0043% |
| 0775-00 | I 494 CORRIDOR COMMISSION | 29,505 | 0.0043% |
| 0777-00 | WHITE BEAR LAKE CONSERVATION DISTRICT | - | 0.0000% |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | 44,438 | 0.0065% |
| 0781-00 | LAKEVILLE ARENAS | 44,600 | 0.0066% |
| 0786-00 | FARIBAULT CO SOIL & WATER CONSERVATION | 20,853 | 0.0031% |
| 0787-00 | FILLMORE CO SOIL & WATER CONSERVATION | 36,473 | 0.0054% |
| 0791-00 | MURRAY CO SOIL & WATER CONSERVATION DIST | 14,937 | 0.0022% |
| 0795-00 | ROOT RIVER SOIL & WATER CONSERVATION DIS | 18,474 | 0.0027% |
| 0796-00 | WASECA CO SOIL & WATER CONSERVATION DIST | 18,147 | 0.0027% |
| 0800-00 | PINE RIVER AREA SANITARY DISTRICT | 18,306 | 0.0027% |
| 0805-00 | DAKOTA COMMUNICATIONS CENTER | 496,506 | 0.0731% |
| 0808-00 | MIDDLE FORK CROW RIVER WATERSHED DIST | 23,376 | 0.0034% |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 34,766,908 | 5.1183% |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | 6,328 | 0.0009% |
| 0817-00 | SOUTH METRO FIRE DISTRICT | 6,834 | 0.0010% |
| 0821-00 | FOREST LAKE CABLE COMMISSION | 6,822 | 0.0010% |
| 0822-00 | LIONSGATE ACADEMY | 489,310 | 0.0720% |
| 0823-00 | EVELETH VIRGINIA AIRPORT AUTHORITY | 1,329 | 0.0002% |
| 0828-00 | INFINITY MINNESOTA'S DIGITAL ACADEMY | 10,274 | 0.0015% |
| 0833-00 | LAKEVIEW CEMETERY ASSOCIATION | 7,876 | 0.0012% |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | 10,654 | 0.0016% |
| 0842-00 | NORTHWEST REGIONAL LIBRARY | 52,983 | 0.0078% |
| 0843-00 | REGION 4 ADULT MENTAL HEALTH CONSORTIUM | 68,127 | 0.0100% |
| 0844-00 | TRI-CITY CABLE TV | 4,846 | 0.0007% |
| 0854-00 | SOUTHWEST MINNESOTA BROADBAND SERVICES | 47,723 | 0.0070% |
| 0855-00 | BEMIDJI RURAL ANIMAL CONTROL ORG | 1,715 | 0.0003% |
| 0857-00 | GEMS SANITARY DISTRICT | 890 | 0.0001% |
| 0870-00 | HAWK CREEK WATERSHED PROJECT | 15,212 | 0.0022% |
| 0872-00 | PRAIRIE LAKES MUNICIPAL SOLID WASTE | 172,794 | 0.0254% |
| 0880-00 | SOUTHERN PLAINS EDUCATION CO-OP | 90,520 | 0.0133% |
| 0882-00 | POMME DE TERRE RIVER ASSOCIATION | - | 0.0000% |
| 0883-00 | METROPOLITAN EMERGENCY SERVICES BOARD | 59,515 | 0.0088% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 0885-00 | ARROWHEAD HEALTH ALLIANCE | \$ 7,800 | 0.0011% |
| 0886-00 | DES MOINES VALLEY HEALTH & HUMAN SRVCS | 444,504 | 0.0654% |
| 0887-00 | JACKSON COUNTY FAMILY SERVICES NETWORK | 18,412 | 0.0027% |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | 3,523 | 0.0005% |
| 0889-00 | WRIGHT COUNTY SOIL & WATER DISTRICT | 49,736 | 0.0073% |
| 0891-00 | WRIGHT COUNTY HISTORICAL SOCIETY | 14,921 | 0.0022% |
| 0894-00 | SOUTHWEST PRAIRIE TECH SERVICE AREA | 21,572 | 0.0032% |
| 0895-00 | JACKSON FIRE AND AMBULANCE SERVICE | - | 0.0000% |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | 5,112 | 0.0008% |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | 4,104 | 0.0006% |
| 0899-00 | HORIZON PUBLIC HEALTH | 465,421 | 0.0685% |
| 0902-00 | FARIBAULT- MARTIN COUNTY TRANSIT BOARD | 59,970 | 0.0088% |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | 0.0000% |
| 0904-00 | POPE DOUGLAS SOLID WASTE MANAGEMENT | 282,641 | 0.0416% |
| 0905-00 | MN RIVER AREA AGENCY ON AGING | 43,160 | 0.0064% |
| 0907-00 | EAST CENTRAL SOLID WASTE COMMISSION | 107,568 | 0.0158% |
| 0908-00 | SUPPORTING HANDS NURSE-FAMILY PARTNERSHI | 83,531 | 0.0123% |
| 0909-00 | SOUTHEASTERN EMERGENCY MEDICAL SERVICES | 11,139 | 0.0016% |
| 0910-00 | LAKE WASHINGTON SANITARY DISTRICT | 7,889 | 0.0012% |
| 0919-00 | CENTRAL IRON RANGE SANITARY SEWER DISTRI | 23,284 | 0.0034% |
| 0920-00 | MUNICIPAL BUILDING COMMISSION | 392,156 | 0.0577% |
| 0921-00 | NORTH STAR MANOR | 254,830 | 0.0375% |
| 0922-00 | MEEKER | 46,878 | 0.0069% |
| 0925-00 | 6W COMMUNITY CORRECTIONS | 110,787 | 0.0163% |
| 0927-00 | YOUTH COORDINATING BOARD MPLS | 39,391 | 0.0058% |
| 0929-00 | BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH | 593 | 0.0001% |
| 0930-00 | LINCOLN PIPESTONE RURAL WATER | 117,943 | 0.0174% |
| 0931-00 | COUNTIES PROVIDING TECHNOLOGIES | 113,713 | 0.0167% |
| 0932-00 | EDUCATION INNOVATION PARTNERS COOP | - | 0.0000% |
| 0935-00 | OLMSTED COUNTY LAW LIBRARY | 6,395 | 0.0009% |
| 0938-00 | MINNESOTA COUNTIES INFORMATION SYSTEMS | 82,975 | 0.0122% |
| 0940-00 | WESTERN PRAIRIE HUMAN SERVICES AGENCY | 310,399 | 0.0457% |
| 0942-00 | CRIMINAL JUSTICE NETWORK | 72,713 | 0.0107% |
| 0943-00 | ST CLOUD REGIONAL AIRPORT | 53,091 | 0.0078% |
| 0992-00 | NORTH SUBURBAN ACCESS CORPORATION | 39,976 | 0.0059% |
| 0995-00 | MINNESOTA COMMUNITY ENERGY | 1,922 | 0.0003% |
| 1001-00 | HMONG ACADEMY CHARTER SCHOOL | 323,836 | 0.0477% |
| 1002-00 | ADA-BORUP-WEST | 132,973 | 0.0196% |
| 1005-00 | GREAT EXPECTATIONS SCHOOL | 33,581 | 0.0049% |
| 1006-00 | ADRIAN ISD-511 | 83,989 | 0.0124% |
| 1007-00 | URBAN ACADEMY CHARTER SCHOOL | 101,015 | 0.0149% |
| 1008-00 | MINNESOTA INTERNSHIP CENTER | 85,705 | 0.0126% |
| 1009-00 | NOVA CLASSICAL ACADEMY | 167,050 | 0.0246% |
| 1011-00 | NEW CITY CHARTER SCHOOL | 48,679 | 0.0072% |
| 1012-00 | AITKIN ISD-001 | 227,521 | 0.0335% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1013-00 | VOYAGEURS EXPEDITIONARY HIGH SCHOOL | \$ 35,544 | 0.0052% |
| 1015-00 | PALADIN ACADEMY/CAREER & TECHNICAL HIGH | 86,897 | 0.0128% |
| 1016-00 | ALBANY ISD-745 | 277,722 | 0.0409% |
| 1018-00 | ALBERT LEA ISD-241 | 632,472 | 0.0931% |
| 1020-00 | NORTHLAND LEARNING CENTER | 95,899 | 0.0141% |
| 1021-00 | EAGLE RIDGE ACADEMY CHARTER SCHOOL | 129,736 | 0.0191% |
| 1022-00 | ALDEN-CONGER ISD-242 | 50,805 | 0.0075% |
| 1023-00 | ST PAUL CONSERVATORY PERFORMING ARTISTS | 13,872 | 0.0020% |
| 1024-00 | ALEXANDRIA ISD-206 | 932,721 | 0.1373% |
| 1026-00 | MAIN ST SCHOOL OF PERFORMING ARTS | 24,786 | 0.0036% |
| 1028-00 | BEACON ACADEMY | 66,968 | 0.0099% |
| 1029-00 | SPERO ACADEMY | 316,449 | 0.0466% |
| 1034-00 | ANNANDALE ISD-876 | 306,503 | 0.0451% |
| 1035-00 | ST CROIX PREPARATORY ACADEMY | 195,846 | 0.0288% |
| 1036-00 | ST FRANCIS ISD-15 | 888,387 | 0.1308% |
| 1037-00 | TREKNORTH HIGH SCHOOL | 40,829 | 0.0060% |
| 1038-00 | PACT CHARTER ISD - 4008 | 157,082 | 0.0231% |
| 1040-00 | ANOKA-HENNEPIN ISD-11 | 6,748,708 | 0.9935% |
| 1041-00 | LIFE PREP ACADEMY | 28,734 | 0.0042% |
| 1043-00 | PRAIRIE SEEDS ACADEMY | 228,132 | 0.0336% |
| 1044-00 | GREAT RIVER SCHOOL | 207,481 | 0.0305% |
| 1045-00 | UBAH MEDICAL ACADEMY | 37,803 | 0.0056% |
| 1047-00 | METRO SCHOOLS | 356,602 | 0.0525% |
| 1048-00 | AVALON SCHOOL | 31,079 | 0.0046% |
| 1051-00 | FACE TO FACE ACADEMY | 11,270 | 0.0017% |
| 1053-00 | LAKES INTERNATIONAL LANGUAGE ACADEMY | 282,875 | 0.0416% |
| 1055-00 | AUGSBURG ACADEMY FOR HEALTH CAREERS | 25,065 | 0.0037% |
| 1058-00 | SIBLEY EAST ISD-2310 | 139,932 | 0.0206% |
| 1059-00 | RIVER BEND ISD-6049 | 81,462 | 0.0120% |
| 1060-00 | BIRCH GROVE COMMUNITY SCHOOL | 13,415 | 0.0020% |
| 1061-00 | KALEIDOSCOPE CHARTER SCHOOL | 78,710 | 0.0116% |
| 1062-00 | ASHBY ISD-261 | 75,672 | 0.0111% |
| 1063-00 | SWAN RIVER MONTESSORI CHARTER SCHOOL | 36,482 | 0.0054% |
| 1065-00 | MINNESOTA ONLINE HIGH SCHOOL | 22,824 | 0.0034% |
| 1066-00 | ATWATER/COSMOS/GROVE CITY ISD-2396 | 159,928 | 0.0235% |
| 1067-00 | TWIN CITIES GERMAN IMMERSION SCHOOL | 79,257 | 0.0117% |
| 1069-00 | YINGHUA ACADEMY | 133,400 | 0.0196% |
| 1070-00 | MESABI EAST | 190,428 | 0.0280% |
| 1072-00 | AUSTIN ISD-492 | 976,137 | 0.1437% |
| 1077-00 | ROCHESTER MATH AND SCIENCE ACADEMY | 188,125 | 0.0277% |
| 1079-00 | MIDWAY STAR ACADEMY | 116,952 | 0.0172% |
| 1080-00 | BADGER ISD-676 | 56,402 | 0.0083% |
| 1081-00 | LOVE WORKS ACADEMY VISUAL & PERFORM ARTS | 6,654 | 0.0010% |
| 1082-00 | COLLEGE PREP ELEMENTARY | - | 0.0000% |
| 1083-00 | STRIDE ACADEMY | 74,056 | 0.0109% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1084-00 | BAGLEY ISD-162 | \$ 189,100 | 0.0278% |
| 1088-00 | BARNESVILLE ISD-146 | 138,923 | 0.0205% |
| 1090-00 | BARNUM ISD-91 | 107,462 | 0.0158% |
| 1091-00 | GREEN ISLE COMMUNITY SCHOOL | 223 | 0.0000% |
| 1092-00 | WEST CENTRAL AREA SCHOOLS ISD 2342 | 118,881 | 0.0175% |
| 1094-00 | NEW MILLENNIUM ACADEMY | 165,433 | 0.0244% |
| 1098-00 | BATTLE LAKE ISD-542 | 90,594 | 0.0133% |
| 1099-00 | PLAINVIEW-ELGIN-MILLVILLE SCHOOLS | 122,013 | 0.0180% |
| 1101-00 | RUSSEL | 99,437 | 0.0146% |
| 1103-00 | TWIN CITIES ACADEMY | 109,592 | 0.0161% |
| 1104-00 | HIAWATHA LEADERSHIP ACADEMY | 335,080 | 0.0493% |
| 1105-00 | INTERNATIONAL SPANISH LANGUAGE ACADEMY | 78,361 | 0.0115% |
| 1107-00 | MINISINAAKWAANG LEADERSHIP ACADEMY | - | 0.0000% |
| 1108-00 | NOBLE ACADEMY | 67,695 | 0.0100% |
| 1110-00 | COMMUNITY SCHOOL OF EXCELLENCE | 192,777 | 0.0284% |
| 1114-00 | BECKER ISD-726 | 518,269 | 0.0763% |
| 1115-00 | GLACIAL HILLS ELEMENTARY | 33,722 | 0.0050% |
| 1116-00 | CLARKFIELD AREA CHARTER SCHOOL | - | 0.0000% |
| 1118-10 | BELGRADE/BROOTEN ISD-2364 | 136,155 | 0.0200% |
| 1119-00 | LINCOLN INTERNATIONAL CHARTER SCHOOL | 24,750 | 0.0036% |
| 1120-00 | BELLE PLAINE ISD-716 | 194,567 | 0.0286% |
| 1121-00 | TEAM ACADEMY | 18,942 | 0.0028% |
| 1123-00 | LAURA JEFFREY ACADEMY | 31,303 | 0.0046% |
| 1126-00 | DA VINCI ACADEMY OF ARTS AND SCIENCE | 153,218 | 0.0226% |
| 1127-00 | GLOBAL ACADEMY | 88,402 | 0.0130% |
| 1129-00 | ITASCA AREA SCHOOLS COLLABORATIVE | 105,660 | 0.0156% |
| 1130-00 | ASPEN ACADEMY | 87,525 | 0.0129% |
| 1130-01 | BEMIDJI ISD-31 | 1,219,585 | 0.1795% |
| 1133-00 | COLOGNE CHARTER SCHOOL | 91,515 | 0.0135% |
| 1134-00 | LEGACY OF DR. JOSIE R JOHNSON MONTESSORI | - | 0.0000% |
| 1135-00 | KIPP STAND ACADEMY | 122,664 | 0.0181% |
| 1136-00 | BEST ACADEMY | 343,598 | 0.0506% |
| 1139-00 | ACADEMIC ARTS HIGH SCHOOL | 17,878 | 0.0026% |
| 1140-00 | BENSON ISD-777 | 223,542 | 0.0329% |
| 1141-00 | OSHKI OGIMAAG CHARTER SCHOOL | 13,104 | 0.0019% |
| 1142-00 | CANNON RIVER STEM SCHOOL | 56,695 | 0.0083% |
| 1144-00 | BERTHA-HEWITT ISD-786 | 122,905 | 0.0181% |
| 1146-00 | BIG LAKE ISD-727 | 584,978 | 0.0861% |
| 1150-00 | CORNERSTONE MONTESSORI ELEMENTARY SCHOOL | 52,082 | 0.0077% |
| 1151-00 | DISCOVERY WOODS SCHOOL | 27,324 | 0.0040% |
| 1152-00 | B.O.L.D.-2534 | 81,971 | 0.0121% |
| 1153-00 | PARNASSUS PREPARATORY SCHOOL | 107,771 | 0.0159% |
| 1154-00 | ROCHESTER STEM ACADEMY | 1,810 | 0.0003% |
| 1157-00 | STEP ACADEMY ISD 4200 | 103,503 | 0.0152% |
| 1158-00 | BLACKDUCK ISD-32 | 169,524 | 0.0250% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 1159-00 | TRI CITY UNITED ISD 2905 | \$ 257,621 | 0.0379% |
| 1162-00 | HENNEPIN ELEMENTARY SCHOOL | 107,072 | 0.0158% |
| 1163-00 | NASHA SHKOLA CHARTER SCHOOL | 14,570 | 0.0021% |
| 1164-00 | BLOOMING PRAIRIE ISD-756 | 74,502 | 0.0110% |
| 1165-00 | MASTERY SCHOOL | - | 0.0000% |
| 1166-00 | BLOOMINGTON ISD- 271 | 2,827,906 | 0.4163% |
| 1167-00 | UPPER MISSISSIPPI ACADEMY | - | 0.0000% |
| 1171-00 | PRODEO ACADEMY | 435,514 | 0.0641% |
| 1175-00 | ROUND LAKE-BREWSTER SCHOOL DISTRICT | 49,464 | 0.0073% |
| 1176-00 | VENTURE ACADEMY CHARTER SCHOOL | 122,683 | 0.0181% |
| 1177-00 | BRANDON-EVANSVILLE PUBLIC SCHOOLS | 74,458 | 0.0110% |
| 1178-00 | BLUE EARTH-WINNEBAGO ISD-2860 | 195,843 | 0.0288% |
| 1179-00 | RED LAKE COUNTY CENTRAL SCHOOL | 92,874 | 0.0137% |
| 1180-00 | BDOTE LEARNING CENTER | 46,303 | 0.0068% |
| 1181-00 | NORTHEAST COLLEGE PREP CHARTER SCHOOL | 64,171 | 0.0094% |
| 1182-00 | ART AND SCIENCE ACADEMY | 51,101 | 0.0075% |
| 1183-00 | ST CLOUD MATH AND SCIENCE ACADEMY | 80,993 | 0.0119% |
| 1185-00 | WOODBURY LEADERSHIP ACADEMY | 77,056 | 0.0113% |
| 1186-00 | STAR OF THE NORTH ACADEMY | 34,718 | 0.0051% |
| 1187-00 | UNIVERSAL ACADEMY CHARTER SCHOOL | 144,881 | 0.0213% |
| 1188-00 | BRAHAM ISD-314 | 125,414 | 0.0185% |
| 1189-00 | SEJONG ACADEMY | 48,283 | 0.0071% |
| 1190-00 | SKYLINE MATH & SCIENCE ACADEMY | 59,719 | 0.0088% |
| 1190-03 | BRAINERD ISD-181 | 1,179,401 | 0.1736% |
| 1192-00 | MINNESOTA MATH AND SCIENCE ACADEMY | 61,972 | 0.0091% |
| 1193-00 | TESFA INTERNATIONAL SCHOOL | 36,426 | 0.0054% |
| 1196-00 | BRECKENRIDGE ISD-846 | 157,074 | 0.0231% |
| 1197-00 | AGAMIM CLASSICAL ACADEMY | 50,404 | 0.0074% |
| 1199-00 | ROCHESTER BEACON ACADEMY | 50,118 | 0.0074% |
| 1203-00 | BROOKLYN CENTER ISD-286 | 573,544 | 0.0844% |
| 1204-00 | CAREER PATHWAYS | 20,966 | 0.0031% |
| 1206-00 | SUCCESS ACADEMY | 65,820 | 0.0097% |
| 1208-00 | BROWERVILLE ISD-787 | 125,644 | 0.0185% |
| 1210-00 | MINNESOTA EARLY LEARNING ACADEMY | 30,209 | 0.0044% |
| 1211-00 | LEVEL UP ACADEMY | 39,075 | 0.0058% |
| 1212-00 | BROWNS VALLEY ISD-801 | 37,852 | 0.0056% |
| 1214-00 | NORTH METRO FLEX ACADEMY | 34,020 | 0.0050% |
| 1216-00 | TECHNICAL ACADEMIES OF MN | 53,301 | 0.0078% |
| 1219-00 | DISCOVERY CHARTER SCHOOL | 21,287 | 0.0031% |
| 1220-00 | ATHLOS ACADEMY ST. CLOUD | 79,488 | 0.0117% |
| 1222-00 | BUFFALO ISD - 877 | 894,637 | 0.1317% |
| 1223-00 | NEW CENTURY SCHOOL | 215,324 | 0.0317% |
| 1228-00 | PHOENIX ACADEMY NORTH BRANCH | 33,170 | 0.0049% |
| 1229-00 | DISTRICT 191 | 1,585,401 | 0.2334% |
| 1230-00 | BUTTERFIELD ISD-836 | 43,881 | 0.0065% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1232-00 | BYRON ISD-531 | \$ 295,470 | 0.0435% |
| 1233-00 | MARINE AREA COMMUNITY SCHOOL | 21,209 | 0.0031% |
| 1234-00 | CALEDONIA ISD-299 | 152,007 | 0.0224% |
| 1236-00 | CAMBRIDGE-ISANTI ISD-911 | 1,164,088 | 0.1714% |
| 1238-00 | CAMPBELL TINTAH ISD-852 | 37,276 | 0.0055% |
| 1240-00 | CANBY ISD-891 | 79,964 | 0.0118% |
| 1243-00 | AURORA WAASAKONE COMMUNITY OF LEARNERS | 54,259 | 0.0080% |
| 1244-00 | CANNON FALLS ISD-252 | 143,324 | 0.0211% |
| 1246-00 | ASPIRE ACADEMY CHARTER SCHOOL | 36,212 | 0.0053% |
| 1250-00 | CARLTON ISD-93 | 69,042 | 0.0102% |
| 1258-00 | CASS LAKE ISD-115 | 394,107 | 0.0580% |
| 1262-00 | WORLD LEARNER CHARTER ISD-4016 | 62,357 | 0.0092% |
| 1264-10 | EASTERN CARVER COUNTY SCHOOLS ISD-112 | 2,097,166 | 0.3087% |
| 1266-00 | CHATFIELD ISD-227 | 153,099 | 0.0225% |
| 1270-00 | CHISHOLM ISD-695 | 168,177 | 0.0248% |
| 1273-00 | ALBERTA-CHOKIO ISD-771 | 33,395 | 0.0049% |
| 1274-00 | CENTENNIAL ISD-12 | 1,215,551 | 0.1790% |
| 1276-00 | MAC CRAY ISD 2180 | 146,906 | 0.0216% |
| 1288-00 | CLEARBROOK/GONVICK ISD-2311 | 95,970 | 0.0141% |
| 1294-00 | CLEVELAND ISD-391 | 97,320 | 0.0143% |
| 1296-00 | CLIMAX ISD-592 | 30,766 | 0.0045% |
| 1298-00 | CLINTON-GRACEVILLE-BEARDSLEY ISD-2888 | 72,149 | 0.0106% |
| 1300-00 | CLOQUET ISD-94 | 526,312 | 0.0775% |
| 1305-01 | ROCORI ISD-750 | 425,649 | 0.0627% |
| 1306-00 | GREENWAY ISD-316 | 193,647 | 0.0285% |
| 1308-00 | COLUMBIA HEIGHTS ISD-13 | 546,517 | 0.0805% |
| 1310-00 | COMFREY ISD-81 | 29,838 | 0.0044% |
| 1318-00 | LAKEVIEW ISD-2167 | 133,013 | 0.0196% |
| 1322-00 | CROMWELL ISD-95 | 61,316 | 0.0090% |
| 1323-01 | CROOKSTON ISD-593 | 266,431 | 0.0392% |
| 1324-00 | CROSBY IRONTON ISD-182 | 156,843 | 0.0231% |
| 1333-00 | DAKOTA COUNTY INTERMEDIATE DIST 917 | 731,988 | 0.1078% |
| 1344-00 | COKATO-DASSEL ISD-466 | 355,755 | 0.0524% |
| 1348-01 | BOYD-DAWSON ISD-378 | 139,438 | 0.0205% |
| 1354-00 | DEER RIVER ISD-317 | 193,707 | 0.0285% |
| 1362-01 | DELANO ISD-879 | 375,724 | 0.0553% |
| 1366-01 | DETROIT LAKES ISD-22 | 480,519 | 0.0707% |
| 1372-00 | DILWORTH-GLYNDON-FELTON ISD-2164 | 290,993 | 0.0428% |
| 1374-00 | CLAREMONT/DODGE CNTR/CONCOR ISD-2125 | 134,065 | 0.0197% |
| 1382-02 | DULUTH ISD-709 | 1,758,152 | 0.2588% |
| 1384-00 | DULUTH PUBLIC SCHOOLS ACADEMY | 188,496 | 0.0278% |
| 1390-01 | EAST GRAND FORKS ISD-595 | 367,383 | 0.0541% |
| 1398-00 | EDEN PRAIRIE ISD-272 | 2,429,620 | 0.3577% |
| 1400-00 | EDEN VALLEY-WATKINS ISD 463 | 120,012 | 0.0177% |
| 1402-00 | EDGERTON ISD-581 | 63,643 | 0.0094% |

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1404-00 | EDINA ISD-273 | \$ 2,042,076 | 0.3006% |
| 1414-01 | ELK RIVER ISD-728 | 2,328,124 | 0.3427% |
| 1420-00 | ELLSWORTH ISD-514 | 36,586 | 0.0054% |
| 1424-00 | ELY ISD-696 | 111,935 | 0.0165% |
| 1428-10 | EMILY CHARTER ISD-4012 | - | 0.0000% |
| 1438-00 | ESKO ISD-99 | 158,810 | 0.0234% |
| 1442-00 | EVELETH-GILBERT ISD-2154 | - | 0.0000% |
| 1446-00 | DOVER-EYOTA ISD-533 | 146,105 | 0.0215% |
| 1450-00 | FAIRMONT AREA SCHOOLS | 291,675 | 0.0429% |
| 1452-00 | FARIBAULT ISD-656 | 790,179 | 0.1163% |
| 1454-20 | FARMINGTON ISD-192 | 915,277 | 0.1347% |
| 1460-00 | FERGUS FALLS ISD-544 | 484,775 | 0.0714% |
| 1462-00 | FERTILE ISD-599 | 97,179 | 0.0143% |
| 1468-00 | FISHER PUBLIC SCHOOL | 46,279 | 0.0068% |
| 1470-00 | FLOODWOOD ISD-698 | 38,522 | 0.0057% |
| 1474-00 | FOLEY ISD-51 | 357,303 | 0.0526% |
| 1476-00 | FOREST LAKE AREA SCHOOLS | 1,183,824 | 0.1743% |
| 1480-00 | FOSSTON ISD-601 | 132,273 | 0.0195% |
| 1486-01 | FRAZEE-VERGAS ISD-23 | 162,146 | 0.0239% |
| 1494-00 | FRIDLEY ISD-14 | 661,814 | 0.0974% |
| 1498-00 | FULDA ISD-505 | 64,955 | 0.0096% |
| 1510-00 | GFW ISD-2365 | 122,586 | 0.0180% |
| 1514-00 | GLENCOE/SILVER LAKE ISD-2859 | 238,188 | 0.0351% |
| 1518-00 | GLENVILLE-EMMONS ISD-2886 | 52,772 | 0.0078% |
| 1528-00 | GOODHUE ISD 253 | 113,303 | 0.0167% |
| 1529-00 | GOODHUE COUNTY EDUCATION DISTRICT ISD 60 | 102,930 | 0.0152% |
| 1532-00 | GOODRIDGE ISD-561 | 74,244 | 0.0109% |
| 1536-00 | E CHAIN-GRANADA HUNTLEY ISD-2536 | 60,048 | 0.0088% |
| 1538-00 | COOK COUNTY-ISD 166 | 126,863 | 0.0187% |
| 1540-00 | GRAND MEADOW ISD-495 | 95,304 | 0.0140% |
| 1541-00 | GRAND RAPIDS ISD-318 | 738,540 | 0.1087% |
| 1542-00 | YELLOW MEDICINE EASTSCHOOLS ISD-2190 | 130,956 | 0.0193% |
| 1544-00 | GREENBUSH/MIDDLE RIVER ISD-2683 | 58,468 | 0.0086% |
| 1552-00 | GRYGLA ISD-447 | 45,188 | 0.0067% |
| 1558-00 | KITTSOON CENTRAL ISD-2171 | 60,147 | 0.0089% |
| 1560-00 | NORMAN COUNTY WEST NO 2527 | - | 0.0000% |
| 1564-00 | HANCOCK ISD-768 | 79,668 | 0.0117% |
| 1572-00 | HARMONY/PRESTON/FOUNTAIN ISD-2198 | 130,817 | 0.0193% |
| 1574-00 | HASTINGS ISD-200 | 680,459 | 0.1002% |
| 1576-00 | HAWLEY ISD-150 | 146,868 | 0.0216% |
| 1578-00 | HAYFIELD ISD-203 | 80,154 | 0.0118% |
| 1582-00 | BUFFALO LAKE-HECTOR ISD-2159 | 68,509 | 0.0101% |
| 1586-00 | HENDRICKS ISD-402 | 36,505 | 0.0054% |
| 1591-00 | INTERMEDIATE DISTRICT-287 | 1,700,306 | 0.2503% |
| 1594-00 | HENNING ISD-545 | 67,409 | 0.0099% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1598-00 | HERMAN ISD-264 | \$ 23,474 | 0.0035% |
| 1600-00 | HERMANTOWN ISD-700 | 383,868 | 0.0565% |
| 1602-00 | HERON LAKE-OKABENA ISD-330 | 55,532 | 0.0082% |
| 1604-00 | HIAWATHA VALLEY ISD-6013 | 88,155 | 0.0130% |
| 1606-00 | HIBBING ISD-701 | 451,752 | 0.0665% |
| 1608-00 | HILL CITY ISD-2 | 61,655 | 0.0091% |
| 1612-00 | HILLS BEAVER CREEK ISD-671 | 67,197 | 0.0099% |
| 1614-20 | HINCKLEY/FINLAYSON ISD-2165 | 211,584 | 0.0311% |
| 1622-00 | HOLDINGFORD ISD-738 | 190,754 | 0.0281% |
| 1632-10 | HOPKINS ISD-270 | 1,965,626 | 0.2894% |
| 1634-00 | HOUSTON ISD-294 | 107,521 | 0.0158% |
| 1636-00 | HOWARD LAKE-WAVERLY-WINSTED ISD - 2687 | 220,561 | 0.0325% |
| 1648-00 | HUTCHINSON ISD-423 | 550,339 | 0.0810% |
| 1649-00 | INTERNATIONAL FALLS ISD-361 | 191,887 | 0.0282% |
| 1651-00 | INVER GROVE HEIGHTS | 618,738 | 0.0911% |
| 1652-00 | ISLE ISD-473 | 122,843 | 0.0181% |
| 1656-00 | IVANHOE ISD-403 | 14,178 | 0.0021% |
| 1658-00 | JACKSON COUNTY CENTRAL ISD-2895 | 175,993 | 0.0259% |
| 1662-00 | JANESVILLE/WALDORF/PEMBERTON ISD-2835 | 96,737 | 0.0142% |
| 1668-00 | JORDAN ISD-717 | 300,294 | 0.0442% |
| 1678-00 | TRI-COUNTY SCHOOLS ISD-2358 | 65,467 | 0.0096% |
| 1680-00 | KASSON-MANTORVILLE ISD-204 | 382,545 | 0.0563% |
| 1682-00 | KELLIHER ISD-36 | 135,341 | 0.0199% |
| 1690-00 | KENYON-WANAMINGO ISD-2172 | 102,644 | 0.0151% |
| 1692-00 | KERKHOVEN-MURDOCK-SUNBURG ISD-775 | 135,200 | 0.0199% |
| 1696-00 | KIMBALL ISD-739 | 131,274 | 0.0193% |
| 1700-00 | LITTLEFORK- BIG FALLS ISD-362 | 84,431 | 0.0124% |
| 1702-00 | SOUTH KOOSKICHING COUNTY ISD-363 | 59,995 | 0.0088% |
| 1704-00 | LA CRESCENT ISD-300 | 153,847 | 0.0226% |
| 1708-00 | LAKE COUNTY ISD-381 | 268,995 | 0.0396% |
| 1710-00 | LAKE BENTON ISD-404 | 18,519 | 0.0027% |
| 1714-00 | LAKE CITY ISD-813 | 145,687 | 0.0214% |
| 1716-00 | LAKE CRYSTAL WELLCOME MEMORIAL | 129,586 | 0.0191% |
| 1725-00 | LAKE PARK-AUDUBON ISD-2889 | 147,327 | 0.0217% |
| 1727-00 | LAKE OF THE WOODS ISD-390 | 107,043 | 0.0158% |
| 1730-00 | LAKEVILLE ISD-194 | 2,195,549 | 0.3232% |
| 1734-00 | RED ROCK CENTRAL ISD-2884 | 66,209 | 0.0097% |
| 1736-00 | LANCASTER ISD-356 | 53,858 | 0.0079% |
| 1740-01 | LANESBORO ISD-229 | 90,663 | 0.0133% |
| 1742-00 | LAPORTE ISD-306 | 65,899 | 0.0097% |
| 1746-00 | LEROY-OSTRANDER ISD-499 | 69,102 | 0.0102% |
| 1748-00 | HENDERSON-LE SUEUR ISD-2397 | 157,383 | 0.0232% |
| 1754-00 | LESTER PRAIRIE ISD-424 | 41,204 | 0.0061% |
| 1756-00 | LEWISTON ISD-857 | 80,559 | 0.0119% |
| 1762-00 | CHISAGO LAKES ISD-2144 | 620,547 | 0.0914% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|------------------------------------|---------------|--------------------|
| 1764-00 | LITCHFIELD ISD-465 | \$ 318,771 | 0.0469% |
| 1768-00 | LITTLE FALLS COMMUNITY SCHOOLS | 425,738 | 0.0627% |
| 1770-01 | LONG PRAIRIE/GREY EAGLE ISD-2753 | 230,655 | 0.0340% |
| 1776-00 | LYLE ISD-497 | 58,311 | 0.0086% |
| 1778-00 | LYND ISD-415 | 27,159 | 0.0040% |
| 1780-00 | MABEL-CANTON ISD-238 | 42,180 | 0.0062% |
| 1782-00 | MADLIA ISD-837 | 98,275 | 0.0145% |
| 1785-00 | LAC QUI PARLE ISD-2853 | 212,468 | 0.0313% |
| 1788-00 | MAHNOMEN ISD-432 | 140,469 | 0.0207% |
| 1792-00 | MAHTOMEDI ISD-832 | 435,590 | 0.0641% |
| 1796-00 | MANKATO ISD-77 | 1,360,489 | 0.2003% |
| 1798-00 | MAPLE LAKE ISD-881 | 142,378 | 0.0210% |
| 1800-00 | MAPLE RIVER SCHOOLS ISD-2135 | 180,545 | 0.0266% |
| 1804-00 | MARSHALL ISD-413 | 450,525 | 0.0663% |
| 1814-00 | MAZEPPA-ZUMBROTA ISD-2805 | 184,445 | 0.0272% |
| 1818-00 | MC GREGOR ISD-4 | 139,847 | 0.0206% |
| 1820-00 | WIN-E-MAC ISD-2609 | 94,304 | 0.0139% |
| 1826-00 | MEDFORD ISD-763 | 95,852 | 0.0141% |
| 1828-00 | MELROSE ISD-740 | 244,027 | 0.0359% |
| 1832-01 | MENAHGA ISD-821 | 203,420 | 0.0299% |
| 1839-00 | MID-STATE EDUCATION ISD-6979 | 99,070 | 0.0146% |
| 1840-00 | MILACA ISD-912 | 229,820 | 0.0338% |
| 1844-00 | MILROY ISD-635 | 10,146 | 0.0015% |
| 1845-00 | CEDAR-RIVERSIDE COMMUNITY ISD-4004 | - | 0.0000% |
| 1846-00 | MINNEAPOLIS SPECIAL ISD-1 | 15,803,831 | 2.3266% |
| 1847-00 | CYBER VILLAGE ACADEMY ISD-4025 | 35,224 | 0.0052% |
| 1850-00 | MINNEOTA ISD-414 | 85,421 | 0.0126% |
| 1851-00 | MINNESOTA TRANSITIONS ISD-4017 | 280,157 | 0.0412% |
| 1852-00 | ATHLOS LEADERSHIP ACADEMY | 113,101 | 0.0167% |
| 1855-30 | MINNETONKA ISD-276 | 2,262,112 | 0.3330% |
| 1856-00 | JENNINGS EXPERIENTIAL HIGH SCHOOL | 12,665 | 0.0019% |
| 1860-00 | MONTEVIDEO ISD-129 | 314,795 | 0.0463% |
| 1864-00 | MONTICELLO ISD-882 | 841,511 | 0.1239% |
| 1868-00 | MOORHEAD ISD-152 | 1,287,576 | 0.1896% |
| 1870-00 | MOOSE LAKE ISD-97 | 126,286 | 0.0186% |
| 1872-00 | MORA ISD-332 | 322,377 | 0.0475% |
| 1876-00 | CEDAR MOUNTAIN ISD-2754 | 113,399 | 0.0167% |
| 1878-00 | MORRIS AREA PUBLIC SCHOOLS | 221,095 | 0.0325% |
| 1886-00 | WESTONKA ISD - 277 | 549,944 | 0.0810% |
| 1887-01 | MOUNDS VIEW ISD-621 | 2,112,288 | 0.3110% |
| 1888-00 | MOUNTAIN LAKE ISD-173 | 101,928 | 0.0150% |
| 1890-00 | BUHL-MOUNTAIN IRON ISD-712 | 115,798 | 0.0170% |
| 1894-00 | NASHWAIK-KEEWATIN ISD-319 | 71,994 | 0.0106% |
| 1900-00 | NETT LAKE ISD-707 | 31,306 | 0.0046% |
| 1902-00 | NEVIS ISD-308 | 108,604 | 0.0160% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 1908-00 | NEW LONDON-SPICER ISD-345 | \$ 278,212 | 0.0410% |
| 1910-20 | NEW PRAGUE ISD-721 | 623,018 | 0.0917% |
| 1912-00 | NEW RICHLAND-HARTLAND-ELLENDALE-GENEVA | 154,837 | 0.0228% |
| 1913-00 | NEW ULM ISD-88 | 401,926 | 0.0592% |
| 1914-00 | NEW YORK MILLS ISD-553 | 151,837 | 0.0224% |
| 1918-00 | MARSHALL COUNTY CENTRAL ISD-441 | 92,748 | 0.0137% |
| 1922-00 | NICOLLET ISD-507 | 69,792 | 0.0103% |
| 1928-10 | NORTH BRANCH ISD-138 | 493,099 | 0.0726% |
| 1930-01 | NORTH ST PAUL-MAPLEWOOD ISD-622 | 2,559,422 | 0.3768% |
| 1931-01 | EAST METRO INTEGRATION DISTRICT 6067 | - | 0.0000% |
| 1932-00 | NORTHFIELD ISD-659 | 798,589 | 0.1176% |
| 1934-00 | NORWOOD ISD-108 | 87,290 | 0.0129% |
| 1935-00 | CANNON VALLEY SPECIAL ED COOP | 138,519 | 0.0204% |
| 1940-00 | OGILVIE ISD-333 | 122,779 | 0.0181% |
| 1968-00 | ONAMIA ISD-480 | 200,677 | 0.0295% |
| 1976-00 | ORONO ISD - 278 | 593,132 | 0.0873% |
| 1980-00 | ORTONVILLE ISD-2903 | 133,584 | 0.0197% |
| 1982-00 | OSAKIS ISD-213 | 142,500 | 0.0210% |
| 1986-00 | OSSEO ISD-279 | 4,903,089 | 0.7218% |
| 1989-00 | OWATONNA ISD-761 | 826,441 | 0.1217% |
| 1992-00 | PARK RAPIDS ISD-309 | 297,877 | 0.0439% |
| 1994-00 | PARKERS PRAIRIE ISD-547 | 117,784 | 0.0173% |
| 1996-00 | PAYNESVILLE ISD-741 | 132,897 | 0.0196% |
| 1998-00 | PELICAN RAPID ISD-548 | 155,308 | 0.0229% |
| 2006-01 | PEQUOT LAKES ISD-186 | 284,590 | 0.0419% |
| 2008-00 | PERHAM ISD-549 | 265,467 | 0.0391% |
| 2014-00 | PIERZ ISD-484 | 217,250 | 0.0320% |
| 2016-00 | PILLAGER ISD-116 | 35,279 | 0.0052% |
| 2023-00 | PINE CITY ISD-578 | 236,606 | 0.0348% |
| 2025-00 | HEARTLAND LAKES COMMUNITY SCHOOL | 20,164 | 0.0030% |
| 2026-00 | PINE ISLAND ISD-255 | 282,799 | 0.0416% |
| 2028-00 | BACKUS-PINE RIVER ISD-2174 | 175,810 | 0.0259% |
| 2034-00 | PIPESTONE-JASPER ISD-2689 | 152,147 | 0.0224% |
| 2056-00 | PRINCETON ISD-477 | 584,603 | 0.0861% |
| 2057-00 | PRINSBURG-COMMON ISD-815 | 9,516 | 0.0014% |
| 2058-20 | PRIOR LAKE ISD-719 | 1,372,447 | 0.2020% |
| 2060-00 | PROCTOR ISD-704 | 354,789 | 0.0522% |
| 2068-00 | RANDOLPH ISD-195 | 146,398 | 0.0216% |
| 2076-00 | RED LAKE ISD-38 | 700,572 | 0.1031% |
| 2078-00 | RED LAKE FALLS ISD-630 | 87,163 | 0.0128% |
| 2080-00 | RED WING ISD - 256 | 480,642 | 0.0708% |
| 2084-01 | REDWOOD FALLS ISD-2897 | 193,222 | 0.0284% |
| 2086-00 | NORTHLAND COMMUNITY SCHOOLS ISD-118 | 110,564 | 0.0163% |
| 2088-00 | RENVILLE COUNTY WEST DIST. 2890 | 101,350 | 0.0149% |
| 2090-00 | RICHFIELD ISD-280 | 934,969 | 0.1376% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 2096-01 | ROBBINSDALE ISD-281 | \$ 2,600,390 | 0.3828% |
| 2097-00 | ROCHESTER ISD-535 | 3,437,303 | 0.5060% |
| 2098-00 | LUVERNE ISD-2184 | 210,149 | 0.0309% |
| 2102-00 | ROCKFORD ISD-883 | 255,805 | 0.0377% |
| 2118-01 | ROSEAU ISD-682 | 216,420 | 0.0319% |
| 2120-00 | ROSEMOUNT ISD- 196 | 5,314,617 | 0.7824% |
| 2121-20 | ROSEVILLE ISD-623 | 1,629,984 | 0.2400% |
| 2124-00 | ROTHSAY ISD-850 | 55,407 | 0.0082% |
| 2125-00 | THE JOURNEY SCHOOL | 69,248 | 0.0102% |
| 2127-00 | BULTUM ACADEMY CHARTER SCHOOL | 43,113 | 0.0063% |
| 2128-01 | ROYALTON ISD-485 | 184,585 | 0.0272% |
| 2129-00 | RUM RIVER SPECIAL EDUC COOP | 146,097 | 0.0215% |
| 2130-01 | RUSH CITY ISD-139 | 206,274 | 0.0304% |
| 2131-00 | GATEWAY STEM ACADEMY CHARTER SCHOOL | 37,608 | 0.0055% |
| 2132-00 | RUSHFORD PETERSON ISD-239 | 88,452 | 0.0130% |
| 2133-00 | MINNESOTA WILDFLOWER MONTESSORI | 25,761 | 0.0038% |
| 2134-00 | ST CROIX RIVER EDUCATION DISTRICT | 63,926 | 0.0094% |
| 2135-00 | SCITECH ACADEMY | 128,569 | 0.0189% |
| 2142-00 | ST ANTHONY ISD-282 | 262,279 | 0.0386% |
| 2144-00 | ST CHARLES ISD-858 | 109,297 | 0.0161% |
| 2146-00 | ST CLAIR ISD-75 | 127,786 | 0.0188% |
| 2148-00 | ST CLOUD ISD-742 | 1,965,106 | 0.2893% |
| 2152-00 | ST JAMES ISD-840 | 215,932 | 0.0318% |
| 2153-10 | ACHIEVE LANGUAGE ACADEMY | 75,908 | 0.0112% |
| 2155-00 | CITY ACADEMY CHARTER SCHOOL ISD-4000 | 22,080 | 0.0033% |
| 2156-00 | ST LOUIS COUNTY ISD 2142 | 561,822 | 0.0827% |
| 2157-00 | COMMUNITY OF PEACE ACADEMY ISD - 4015 | 107,327 | 0.0158% |
| 2158-00 | METRO DEAF SCHOOL INC. | 204,305 | 0.0301% |
| 2160-20 | ST LOUIS PARK ISD-283 | 1,211,920 | 0.1784% |
| 2161-00 | ST MICHAEL-ALBERTVILLE ISD-885 | 1,038,289 | 0.1529% |
| 2162-01 | ST PAUL ISD-625 | 10,865,730 | 1.5996% |
| 2166-00 | ST PETER PUBLIC SCHOOLS | 327,146 | 0.0482% |
| 2167-00 | ST PAUL CITY SCHOOL ISD 4029 | 237,277 | 0.0349% |
| 2170-00 | EAST CENTRAL ISD 2580 | 115,092 | 0.0169% |
| 2172-11 | SARTELL ISD-748 | 675,740 | 0.0995% |
| 2174-00 | SAUK CENTRE ISD-743 | 208,461 | 0.0307% |
| 2175-00 | WEST CENTRAL EDUCATION DISTRICT | 51,543 | 0.0076% |
| 2178-01 | SAUK RAPIDS ISD-47 | 823,719 | 0.1213% |
| 2184-00 | SEBEKA ISD-820 | 114,957 | 0.0169% |
| 2185-00 | SEVEN HILLS PREPARATORY ACADEMY | 160,285 | 0.0236% |
| 2188-00 | SHAKOPEE PUBLIC SCHOOLS | 1,166,042 | 0.1717% |
| 2199-00 | NOTRE ECOLE ACADEMY | 4,603 | 0.0007% |
| 2202-00 | MURRAY COUNTY CENTRAL ISD-2169 | 103,016 | 0.0152% |
| 2204-00 | SLEEPY EYE ISD-84 | 64,544 | 0.0095% |
| 2205-00 | SOUTHLAND ISD-500 | 72,043 | 0.0106% |

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 2206-00 | SOUTH ST PAUL SPECIAL ISD-6 | \$ 603,347 | 0.0888% |
| 2207-00 | SOUTHSIDE FAMILY CHARTER ISD 4162 | 19,523 | 0.0029% |
| 2213-01 | SOUTH WASHINGTON COUNTY ISD-833 | 3,508,997 | 0.5166% |
| 2214-01 | NORTHEAST METRO 916 INTERMEDIATE SD | 1,248,119 | 0.1837% |
| 2216-00 | SPRING GROVE ISD-297 | 52,656 | 0.0078% |
| 2217-00 | SPRING LAKE PARK ISD-16 | 951,766 | 0.1401% |
| 2219-00 | SPECTRUM HIGH SCHOOL | 130,584 | 0.0192% |
| 2220-00 | SPRINGFIELD ISD-85 | 81,983 | 0.0121% |
| 2221-00 | PROGENY ACADEMY | 9,231 | 0.0014% |
| 2224-01 | STAPLES/MOTLEY ISD-2170 | 219,521 | 0.0323% |
| 2232-00 | STEPHEN/ARGYLE ISD-2856 | 66,853 | 0.0098% |
| 2238-00 | STEWARTVILLE ISD-534 | 184,135 | 0.0271% |
| 2240-00 | STILLWATER ISD-834 | 1,516,069 | 0.2232% |
| 2242-00 | NEW HEIGHTS CHARTER ISD-4003 | 8,083 | 0.0012% |
| 2257-00 | ST PAUL SCHOOL OF NORTHERN LIGHTS | 76,236 | 0.0112% |
| 2258-00 | SWANVILLE ISD-486 | 39,323 | 0.0058% |
| 2270-00 | THIEF RIVER FALLS ISD-564 | 381,202 | 0.0561% |
| 2280-01 | TRACY AREA SCHOOL DIST ISD-2904 | 112,079 | 0.0165% |
| 2286-00 | TRUMAN ISD-458 | 52,203 | 0.0077% |
| 2288-01 | TWIN VALLEY/GARY ISD-2215 | 46,821 | 0.0069% |
| 2289-00 | GREAT OAKS ACADEMY | 44,960 | 0.0066% |
| 2292-00 | HITTERDAL-ULEN ISD-914 | 69,695 | 0.0103% |
| 2294-00 | UNDERWOOD ISD-550 | 85,469 | 0.0126% |
| 2296-00 | UPSALA ISD-487 | 62,008 | 0.0091% |
| 2302-00 | VERNDALE ISD-818 | 84,956 | 0.0125% |
| 2316-00 | ROCK RIDGE PUBLIC SCHOOLS | 492,879 | 0.0726% |
| 2318-00 | WABASHA-KELLOGG ISD-811 | 94,330 | 0.0139% |
| 2320-00 | WABASSO ISD-640 | 41,704 | 0.0061% |
| 2322-00 | WACONIA ISD 110 | 611,913 | 0.0901% |
| 2324-00 | WADENA ISD-2155 | 299,904 | 0.0442% |
| 2332-00 | AKELEY-HACKENSACK-WALKER ISD 113 | 219,803 | 0.0324% |
| 2345-00 | MODERN MONTESSORI CHARTER SCHOOL | 36,308 | 0.0053% |
| 2346-00 | WARREN ALVARADO OSLO ISD-2176 | 130,703 | 0.0192% |
| 2354-00 | WARROAD ISD-690 | 216,810 | 0.0319% |
| 2356-00 | WASECA ISD-829 | 337,987 | 0.0498% |
| 2360-00 | WATERTOWN MAYER ISD-111 | 250,550 | 0.0369% |
| 2362-00 | WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143 | 133,690 | 0.0197% |
| 2366-00 | THREE RIVERS MONTESSORI | 32,259 | 0.0047% |
| 2368-00 | WAUBUN ISD-435 | 176,626 | 0.0260% |
| 2370-20 | WAYZATA ISD-284 | 2,427,677 | 0.3574% |
| 2372-00 | MARTIN COUNTY WEST ISD 2448 | 125,576 | 0.0185% |
| 2374-00 | UNITED SOUTH CENTRAL SCHOOLS | 157,107 | 0.0231% |
| 2378-00 | WEST ST PAUL ISD-197 | 1,254,170 | 0.1846% |
| 2382-00 | WHEATON ISD-803 | 62,882 | 0.0093% |
| 2384-30 | WHITE BEAR LAKE ISD-624 | 1,873,065 | 0.2757% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 2394-00 | WILLMAR ISD-347 | \$ 973,214 | 0.1433% |
| 2398-00 | WILLOW RIVER ISD-577 | 97,569 | 0.0144% |
| 2401-00 | BLUFFVIEW MONTESSORI ISD-4001 | 49,256 | 0.0073% |
| 2402-00 | WINDOM ISD-177 | 248,628 | 0.0366% |
| 2408-00 | WINONA ISD-861 | 587,161 | 0.0864% |
| 2416-01 | WORTHINGTON ISD-518 | 818,589 | 0.1205% |
| 2418-00 | WRENSHALL ISD-100 | 73,302 | 0.0108% |
| 2421-00 | HORIZON SCIENCE ACADEMY | 20,638 | 0.0030% |
| 2423-00 | KALON PREP ACADEMY | 16,670 | 0.0025% |
| 2434-00 | KINGSLAND PUBLIC SCHOOLS ISD 2137 | 97,594 | 0.0144% |
| 2439-00 | ZUMBRO ISD-6012 | 70,642 | 0.0104% |
| 2444-00 | MARINE VILLAGE SCHOOL | 17,033 | 0.0025% |
| 2491-00 | CREEKSTONE MONTESSORI SCHOOL | 22,173 | 0.0033% |
| 2541-00 | KANDIYOHI ACADEMY | - | 0.0000% |
| 2553-00 | EXPLORATION HIGH SCHOOL | 16,472 | 0.0024% |
| 2566-00 | CROSS RIVER CHARTER SCHOOL | - | 0.0000% |
| 2577-00 | OAK HILL MONTESSORI | 79,837 | 0.0118% |
| 2589-00 | STEAM ACADEMY | 4,370 | 0.0006% |
| 2599-00 | ESCUELA EXITOS | 12,800 | 0.0019% |
| 2629-00 | SURAD ACADEMY | 19,028 | 0.0028% |
| 2641-00 | INNOVATION SCIENCE & TECHNOLOGY | 7,954 | 0.0012% |
| 2662-00 | ENTRY ACADEMY | 6,351 | 0.0009% |
| 2711-00 | LINK PUBLIC SCHOOL | - | 0.0000% |
| 2733-00 | QUANTUM STEAM ACADEMY | 33,336 | 0.0049% |
| 2735-00 | MINNEAPOLIS SCHOOL OF NEW MUSIC | - | 0.0000% |
| 2755-00 | AIM ACADEMY OF SCIENCE AND TECHNOLOGY | 25,367 | 0.0037% |
| 2788-00 | METRO TECH ACADEMY | - | 0.0000% |
| 2828-00 | ROLLINGSTONE COMMUNITY SCHOOL | 9,447 | 0.0014% |
| 2984-00 | ENDAZHI NITAAWIGING | 43,428 | 0.0064% |
| 3001-00 | CITY OF FISHER | 6,996 | 0.0010% |
| 3002-00 | CITY OF FEDERAL DAM | 160 | 0.0000% |
| 3003-00 | CITY OF PEASE | - | 0.0000% |
| 3004-00 | CITY OF ST MARY'S POINT | 428 | 0.0001% |
| 3005-00 | CITY OF ARCO | 780 | 0.0001% |
| 3006-00 | CITY OF OTTERTAIL | 11,319 | 0.0017% |
| 3007-00 | CITY OF GULLY | - | 0.0000% |
| 3008-00 | CITY OF ADA | 64,020 | 0.0094% |
| 3012-01 | CITY OF ADAMS | 11,721 | 0.0017% |
| 3013-00 | CITY OF ADRIAN | 36,766 | 0.0054% |
| 3017-00 | CITY OF CONGER | 998 | 0.0001% |
| 3020-00 | CITY OF LOWRY | 274 | 0.0000% |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | - | 0.0000% |
| 3022-00 | CITY OF TAUNTON | 2,743 | 0.0004% |
| 3023-00 | CITY OF SUNFISH LAKE | 1,284 | 0.0002% |
| 3024-00 | CITY OF GEM LAKE | 5,253 | 0.0008% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------|---------------|--------------------|
| 3025-00 | STONEBRIDGE WORLD SCHOOL | \$ 64,923 | 0.0096% |
| 3026-00 | CITY OF ST MARTIN | 4,299 | 0.0006% |
| 3027-00 | CITY OF WALTHAM | 610 | 0.0001% |
| 3029-00 | CITY OF KILKENNY | 2,441 | 0.0004% |
| 3030-01 | CITY OF AFTON | 20,068 | 0.0030% |
| 3031-00 | CITY OF SABIN | 4,947 | 0.0007% |
| 3032-00 | CITY OF AITKIN | 45,982 | 0.0068% |
| 3033-00 | CITY OF DARFUR | 1,199 | 0.0002% |
| 3034-00 | CITY OF AITKIN PUBLIC UTILITIES | 59,084 | 0.0087% |
| 3035-00 | CITY OF DENNISON | 3,504 | 0.0005% |
| 3037-00 | CITY OF WRIGHT | 1,973 | 0.0003% |
| 3039-00 | TOWNSHIP OF ACOMA | - | 0.0000% |
| 3040-00 | CITY OF WARBA | 3,657 | 0.0005% |
| 3041-00 | CITY OF MENDOTA | 1,189 | 0.0002% |
| 3042-00 | CITY OF AKELEY | 21,797 | 0.0032% |
| 3043-00 | CITY OF NEW TRIER | 592 | 0.0001% |
| 3050-00 | TOWNSHIP OF ALBA | 1,184 | 0.0002% |
| 3056-01 | CITY OF ALBANY | 30,637 | 0.0045% |
| 3058-00 | CITY OF ALBERT LEA | 487,515 | 0.0718% |
| 3061-00 | CITY OF ALBERTA | 673 | 0.0001% |
| 3064-00 | CITY OF WHALAN | 669 | 0.0001% |
| 3066-00 | CITY OF ALBERTVILLE | 140,012 | 0.0206% |
| 3067-00 | CITY OF SQUAW LAKE | 1,442 | 0.0002% |
| 3070-00 | TOWNSHIP OF ALBION | 7,033 | 0.0010% |
| 3071-00 | CITY OF QUAMBA | 663 | 0.0001% |
| 3072-00 | CITY OF BLOMKEST | - | 0.0000% |
| 3077-00 | CITY OF BOCK | 563 | 0.0001% |
| 3078-00 | CITY OF ALDEN | 13,605 | 0.0020% |
| 3084-00 | CITY OF ALEXANDRIA | 319,584 | 0.0470% |
| 3084-01 | CITY OF ALEXANDRIA PUBLIC WORKS | 245,040 | 0.0361% |
| 3086-00 | CITY OF PERLEY | 902 | 0.0001% |
| 3089-00 | CITY OF SEAFORTH | 495 | 0.0001% |
| 3090-00 | CITY OF STEEN | 656 | 0.0001% |
| 3091-00 | CITY OF IRON JUNCTION | 532 | 0.0001% |
| 3092-00 | CITY OF LEONIDAS | 874 | 0.0001% |
| 3096-00 | CITY OF ALPHA | 4,477 | 0.0007% |
| 3100-00 | TOWNSHIP OF ALTON | 1,032 | 0.0002% |
| 3103-00 | CITY OF RIVERTON | - | 0.0000% |
| 3104-00 | CITY OF ALTURA | 10,255 | 0.0015% |
| 3106-00 | CITY OF ALVARADO | 13,796 | 0.0020% |
| 3107-00 | DULUTH SEAWAY PORT AUTHORITY | 83,391 | 0.0123% |
| 3108-00 | TOWNSHIP OF MANCHESTER | 542 | 0.0001% |
| 3109-00 | CITY OF WILLOW RIVER | 2,658 | 0.0004% |
| 3112-00 | TOWNSHIP OF WESTLINE | 587 | 0.0001% |
| 3114-00 | CITY OF AMBOY | 11,937 | 0.0018% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------|---------------|--------------------|
| 3116-00 | TOWNSHIP OF AMHERST | \$ 1,077 | 0.0002% |
| 3117-00 | CITY OF SARGEANT | 35 | 0.0000% |
| 3118-00 | CITY OF URBANK | 800 | 0.0001% |
| 3120-00 | CITY OF ANDOVER | 405,074 | 0.0596% |
| 3136-01 | CITY OF ANNANDALE | 85,518 | 0.0126% |
| 3138-00 | CITY OF ANOKA | 610,083 | 0.0898% |
| 3144-00 | TOWNSHIP OF ANTRIM | - | 0.0000% |
| 3148-00 | CITY OF APPLETON | 52,244 | 0.0077% |
| 3148-01 | APPLETON AREA HEALTH | 676,828 | 0.0996% |
| 3149-00 | CITY OF APPLE VALLEY | 1,084,849 | 0.1597% |
| 3155-00 | TOWNSHIP OF ARBO | - | 0.0000% |
| 3158-00 | CITY OF ARDEN HILLS | 172,219 | 0.0254% |
| 3163-00 | TOWNSHIP OF ARENDAHL | 1,109 | 0.0002% |
| 3166-00 | CITY OF ARGYLE | 28,168 | 0.0041% |
| 3168-00 | CITY OF ARLINGTON | 54,653 | 0.0080% |
| 3175-00 | TOWNSHIP OF ARTHUR | 7,033 | 0.0010% |
| 3188-00 | CITY OF ASHBY | 12,563 | 0.0018% |
| 3190-00 | TOWNSHIP OF ASHLAND | 1,014 | 0.0001% |
| 3194-01 | CITY OF ASKOV | 4,486 | 0.0007% |
| 3199-00 | TOWNSHIP OF ATHENS | 8,213 | 0.0012% |
| 3204-00 | CITY OF ATWATER | 16,133 | 0.0024% |
| 3208-00 | CITY OF AUDUBON | 13,447 | 0.0020% |
| 3220-00 | CITY OF AURORA | 64,070 | 0.0094% |
| 3222-00 | CITY OF AUSTIN | 644,760 | 0.0949% |
| 3222-01 | CITY OF AUSTIN UTILITIES | 573,917 | 0.0845% |
| 3228-00 | CITY OF AVOCA | 6,018 | 0.0009% |
| 3232-00 | CITY OF AVON | 43,410 | 0.0064% |
| 3233-00 | TOWNSHIP OF AVON | 391 | 0.0001% |
| 3234-00 | CITY OF BABBITT | 54,632 | 0.0080% |
| 3236-00 | CITY OF BACKUS | 3,697 | 0.0005% |
| 3240-00 | CITY OF BADGER | 7,574 | 0.0011% |
| 3242-00 | CITY OF BAGLEY | 43,687 | 0.0064% |
| 3242-01 | CITY OF BAGLEY PUBLIC UTILITIES | 29,473 | 0.0043% |
| 3246-00 | CITY OF BALATON | 21,230 | 0.0031% |
| 3250-00 | TOWNSHIP OF BALKAN | 7,811 | 0.0011% |
| 3266-00 | CITY OF BARNESVILLE | 122,428 | 0.0180% |
| 3274-00 | CITY OF BARNUM | 26,812 | 0.0039% |
| 3276-00 | CITY OF BARRETT | 7,914 | 0.0012% |
| 3284-00 | TOWNSHIP OF BALDWIN | 20,043 | 0.0030% |
| 3298-00 | CITY OF BATTLE LAKE | 45,202 | 0.0067% |
| 3302-00 | CITY OF BAUDETTE | 69,464 | 0.0102% |
| 3306-01 | CITY OF BAXTER | 204,507 | 0.0301% |
| 3310-00 | CITY OF BAYPORT | 76,321 | 0.0112% |
| 3318-00 | CITY OF BEARDSLEY | 1,699 | 0.0003% |
| 3325-00 | TOWNSHIP OF BEATTY | - | 0.0000% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|------------------------------------|---------------|--------------------|
| 3336-00 | CITY OF BEAVER BAY | \$ 22,093 | 0.0033% |
| 3338-00 | TOWNSHIP OF BEAVER CREEK | 5,104 | 0.0008% |
| 3340-00 | CITY OF BEAVER CREEK | 4,958 | 0.0007% |
| 3348-00 | CITY OF BECKER | 328,780 | 0.0484% |
| 3354-00 | CITY OF BEJOU | 557 | 0.0001% |
| 3357-00 | CITY OF BELLECHESTER | 398 | 0.0001% |
| 3360-01 | TOWNSHIP OF BELGRADE | 6,929 | 0.0010% |
| 3362-00 | CITY OF BELGRADE | 13,134 | 0.0019% |
| 3364-00 | TOWNSHIP OF BELLE CREEK | 2,818 | 0.0004% |
| 3366-00 | CITY OF BELLE PLAINE | 182,312 | 0.0268% |
| 3368-00 | TOWNSHIP OF BELLE RIVER | 594 | 0.0001% |
| 3370-00 | TOWNSHIP OF BELLEVUE | 1,525 | 0.0002% |
| 3376-00 | CITY OF BELLINGHAM | 3,222 | 0.0005% |
| 3384-00 | CITY OF BELVIEW | 8,611 | 0.0013% |
| 3384-01 | CITY OF BELVIEW PARKVIEW HOME | 96,190 | 0.0142% |
| 3386-00 | CITY OF BEMIDJI | 457,988 | 0.0674% |
| 3396-00 | CITY OF BENSON | 93,245 | 0.0137% |
| 3410-00 | TOWNSHIP OF BERNADOTTE | 858 | 0.0001% |
| 3412-00 | CITY OF BERTHA | 11,534 | 0.0017% |
| 3415-00 | CITY OF BETHEL | 7,598 | 0.0011% |
| 3422-00 | CITY OF BIG FALLS | 18,903 | 0.0028% |
| 3426-00 | CITY OF BIG LAKE | 220,303 | 0.0324% |
| 3427-00 | TOWNSHIP OF BIG LAKE | 12,459 | 0.0018% |
| 3434-00 | CITY OF BIGELOW | 2,338 | 0.0003% |
| 3438-01 | CITY OF BIGFORK | 13,761 | 0.0020% |
| 3440-00 | CITY OF BINGHAM LAKE | 349 | 0.0001% |
| 3452-00 | CITY OF BIRCHWOOD VILLAGE | 9,278 | 0.0014% |
| 3456-00 | CITY OF BIRD ISLAND | 19,356 | 0.0028% |
| 3458-01 | CITY OF BISCAY | 947 | 0.0001% |
| 3460-00 | TOWNSHIP OF BISMARCK | 6 | 0.0000% |
| 3462-00 | CITY OF BIWABIK | 34,110 | 0.0050% |
| 3464-00 | TOWNSHIP OF BIWABIK | 13,065 | 0.0019% |
| 3472-00 | CITY OF BLACKDUCK | 65,535 | 0.0096% |
| 3476-00 | CITY OF BLAINE | 1,021,667 | 0.1504% |
| 3494-00 | CITY OF BLOOMING PRAIRIE | 45,360 | 0.0067% |
| 3494-01 | CITY OF BLOOMING PRAIRIE UTILITIES | 41,035 | 0.0060% |
| 3498-00 | CITY OF BLOOMINGTON | 3,593,487 | 0.5290% |
| 3502-00 | CITY OF BLUE EARTH | 100,448 | 0.0148% |
| 3502-02 | CITY OF BLUE EARTH LIGHT AND WATER | 95,981 | 0.0141% |
| 3503-00 | CITY OF BLUFFTON | 534 | 0.0001% |
| 3506-00 | TOWNSHIP OF BLUE HILL | 257 | 0.0000% |
| 3523-00 | TOWNSHIP OF BOGUS BROOK | 1,072 | 0.0002% |
| 3525-00 | TOWNSHIP OF BONDIN | 691 | 0.0001% |
| 3530-00 | CITY OF BOVEY | 17,416 | 0.0026% |
| 3544-00 | CITY OF BOYD | 12,748 | 0.0019% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------|---------------|--------------------|
| 3549-00 | TOWNSHIP OF BRADFORD | \$ 6,043 | 0.0009% |
| 3552-00 | CITY OF BRAHAM | 40,068 | 0.0059% |
| 3554-00 | CITY OF BRAINERD | 298,126 | 0.0439% |
| 3556-00 | CITY OF BRAINERD UTILITIES | 356,351 | 0.0525% |
| 3562-00 | CITY OF BRANDON | 13,791 | 0.0020% |
| 3563-00 | TOWNSHIP OF BRANDON | 5,702 | 0.0008% |
| 3572-00 | CITY OF BRECKENRIDGE | 116,457 | 0.0171% |
| 3575-00 | CITY OF BREEZY POINT | 59,414 | 0.0087% |
| 3576-00 | TOWNSHIP OF BREITUNG | 17,830 | 0.0026% |
| 3576-01 | TOWER/BREITUNG WASTEWATER BOARD | 6,406 | 0.0009% |
| 3582-00 | CITY OF BREWSTER | 12,063 | 0.0018% |
| 3584-00 | CITY OF BRICELYN | 6,305 | 0.0009% |
| 3592-00 | TOWNSHIP OF BRISTOL | 2,125 | 0.0003% |
| 3594-00 | TOWNSHIP OF BROCKWAY | 626 | 0.0001% |
| 3598-00 | CITY OF BROOK PARK | 1,352 | 0.0002% |
| 3602-00 | CITY OF BROOKLYN CENTER | 861,885 | 0.1269% |
| 3604-00 | CITY OF BROOKLYN PARK | 2,020,219 | 0.2974% |
| 3612-00 | CITY OF BROOTEN | 12,510 | 0.0018% |
| 3614-00 | CITY OF BROWERVILLE | 26,577 | 0.0039% |
| 3620-00 | CITY OF BROWNS VALLEY | 18,868 | 0.0028% |
| 3622-00 | CITY OF BROWNSDALE | 10,109 | 0.0015% |
| 3625-00 | CITY OF BROWNSVILLE | 10,874 | 0.0016% |
| 3628-00 | CITY OF BROWNTON | 17,362 | 0.0026% |
| 3646-00 | CITY OF BUFFALO | 546,932 | 0.0805% |
| 3648-00 | CITY OF BUFFALO LAKE | 30,282 | 0.0045% |
| 3652-00 | CITY OF BUHL | 29,126 | 0.0043% |
| 3660-01 | CITY OF NOWTHEN | 35,791 | 0.0053% |
| 3678-00 | CITY OF BURNSVILLE | 1,399,590 | 0.2060% |
| 3690-00 | CITY OF BUTTERFIELD | 8,380 | 0.0012% |
| 3691-00 | TOWNSHIP OF BUTTERFIELD | - | 0.0000% |
| 3702-00 | CITY OF BYRON | 96,995 | 0.0143% |
| 3704-00 | TOWNSHIP OF CAIRO | 413 | 0.0001% |
| 3708-00 | CITY OF CALEDONIA | 96,924 | 0.0143% |
| 3712-00 | CITY OF CALLAWAY | 20,315 | 0.0030% |
| 3714-00 | CITY OF CALUMET | 12,855 | 0.0019% |
| 3720-00 | CITY OF CAMBRIDGE | 289,039 | 0.0426% |
| 3721-00 | TOWNSHIP OF CAMBRIDGE | 6,250 | 0.0009% |
| 3722-00 | TOWNSHIP OF CAMDEN | 724 | 0.0001% |
| 3730-00 | TOWNSHIP OF CAMP | 681 | 0.0001% |
| 3734-00 | CITY OF CAMPBELL | 2,682 | 0.0004% |
| 3736-00 | CITY OF CANBY | 35,059 | 0.0052% |
| 3746-00 | CITY OF CANNON FALLS | 162,739 | 0.0240% |
| 3750-00 | TOWNSHIP OF CANNON FALLS | 2,883 | 0.0004% |
| 3751-00 | TOWNSHIP OF CANOSIA | 2,875 | 0.0004% |
| 3756-00 | CITY OF CANTON | 10,787 | 0.0016% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 3760-00 | TOWNSHIP OF CARIMONA | \$ 32 | 0.0000% |
| 3766-00 | CITY OF CARLOS | 8,562 | 0.0013% |
| 3767-00 | TOWNSHIP OF CARLOS | 1,442 | 0.0002% |
| 3770-00 | CITY OF CARLTON | 32,407 | 0.0048% |
| 3771-00 | TOWNSHIP OF CARROLTON | 949 | 0.0001% |
| 3773-00 | TOWNSHIP OF CARPENTER | 606 | 0.0001% |
| 3780-01 | CITY OF CARVER | 122,321 | 0.0180% |
| 3782-00 | TOWNSHIP OF CASCADE | 3,013 | 0.0004% |
| 3786-00 | CITY OF CASS LAKE | 25,198 | 0.0037% |
| 3790-00 | TOWNSHIP OF CASTLE ROCK | 4,753 | 0.0007% |
| 3801-00 | TOWNSHIP OF CEDAR-MARTIN COUNTY | 2,602 | 0.0004% |
| 3806-00 | CITY OF CENTER CITY | 12,438 | 0.0018% |
| 3808-00 | CITY OF CENTERVILLE | 63,525 | 0.0094% |
| 3818-00 | CITY OF CEYLON | 7,383 | 0.0011% |
| 3824-00 | CITY OF CHAMPLIN | 405,577 | 0.0597% |
| 3828-00 | CITY OF CHANDLER | 6,615 | 0.0010% |
| 3832-00 | CITY OF CHANHASSEN | 528,596 | 0.0778% |
| 3836-00 | CITY OF CHASKA | 1,113,933 | 0.1640% |
| 3840-00 | CITY OF CHATFIELD | 86,834 | 0.0128% |
| 3844-00 | TOWNSHIP OF CHATHAM | 5,143 | 0.0008% |
| 3850-00 | TOWNSHIP OF CHERRY GROVE | 866 | 0.0001% |
| 3862-00 | CITY OF CHISAGO | 111,158 | 0.0164% |
| 3864-00 | TOWNSHIP OF CHISAGO LAKE | 11,095 | 0.0016% |
| 3865-00 | CHISAGO LAKES JOINT SEWAGE TREATMENT COM | - | 0.0000% |
| 3866-00 | CITY OF CHISHOLM | 178,006 | 0.0262% |
| 3868-00 | CITY OF CHOKIO | 10,103 | 0.0015% |
| 3872-00 | CITY OF CIRCLE PINES | 130,689 | 0.0192% |
| 3874-00 | CITY OF CLARA CITY | 23,909 | 0.0035% |
| 3874-02 | CITY OF CLARA CITY CARE CENTER | 231,026 | 0.0340% |
| 3878-00 | CITY OF CLAREMONT | 12,223 | 0.0018% |
| 3880-00 | CITY OF CLARISSA | 22,718 | 0.0033% |
| 3886-00 | CITY OF CLARKFIELD | 27,261 | 0.0040% |
| 3886-01 | CLARKFIELD CARE CENTER | 157,031 | 0.0231% |
| 3888-00 | CITY OF CLARKS GROVE | 10,578 | 0.0016% |
| 3896-00 | CITY OF CLEAR LAKE | 6,508 | 0.0010% |
| 3896-01 | CLEAR LAKE/CLEARWATER SEWER AUTHORITY | 11,891 | 0.0018% |
| 3897-00 | TOWNSHIP OF CLEAR LAKE | 4,439 | 0.0007% |
| 3898-00 | CITY OF CLEARBROOK | 26,591 | 0.0039% |
| 3900-00 | TOWNSHIP OF CLEARWATER | 8,458 | 0.0012% |
| 3902-00 | CITY OF CLEARWATER | 41,075 | 0.0060% |
| 3904-00 | CITY OF CLEMENTS | 4,459 | 0.0007% |
| 3908-00 | CITY OF CLEVELAND | 23,687 | 0.0035% |
| 3913-00 | CITY OF CLIMAX | 4,461 | 0.0007% |
| 3916-00 | TOWNSHIP OF CLINTON-ROCK COUNTY | 1,017 | 0.0001% |
| 3920-00 | CITY OF CLINTON | 10,285 | 0.0015% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 3932-00 | CITY OF CLOQUET | \$ 285,403 | 0.0420% |
| 3952-00 | CITY OF COHASSET | 66,797 | 0.0098% |
| 3954-00 | TOWNSHIP OF COKATO | 7,867 | 0.0012% |
| 3956-00 | CITY OF COKATO | 46,885 | 0.0069% |
| 3958-00 | CITY OF COLD SPRING | 84,151 | 0.0124% |
| 3960-01 | CITY OF COLERAINE | 42,163 | 0.0062% |
| 3965-00 | TOWNSHIP OF COLLEGEVILLE | 3,606 | 0.0005% |
| 3970-00 | CITY OF COLOGNE | 30,345 | 0.0045% |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | 624,242 | 0.0919% |
| 3976-00 | CITY OF COLUMBUS | 67,655 | 0.0100% |
| 3982-00 | CITY OF COMFREY | 12,579 | 0.0019% |
| 3998-00 | CITY OF COOK HOSPITAL | 536,800 | 0.0790% |
| 4002-00 | CITY OF COOK | 46,120 | 0.0068% |
| 4008-00 | CITY OF COON RAPIDS | 1,071,929 | 0.1578% |
| 4011-00 | TOWNSHIP OF ADAMS | 138 | 0.0000% |
| 4014-00 | CITY OF CORCORAN | 185,110 | 0.0273% |
| 4018-00 | TOWNSHIP OF CORINNA | 23,417 | 0.0034% |
| 4025-00 | TOWNSHIP OF CORMORANT | 5,015 | 0.0007% |
| 4036-00 | CITY OF COSMOS | 6,555 | 0.0010% |
| 4038-00 | CITY OF COTTAGE GROVE | 860,158 | 0.1266% |
| 4040-00 | TOWNSHIP OF COTTON | 2,217 | 0.0003% |
| 4042-00 | CITY OF COTTONWOOD | 29,287 | 0.0043% |
| 4043-00 | TOWN OF CRANE LAKE | 1,958 | 0.0003% |
| 4044-00 | CRANE LAKE WATER & SANITARY DISTRICT | 9,215 | 0.0014% |
| 4046-00 | CITY OF COURTLAND | 8,275 | 0.0012% |
| 4050-00 | CITY OF CREDIT RIVER | 17,825 | 0.0026% |
| 4056-00 | CITY OF CROMWELL | 15,557 | 0.0023% |
| 4057-00 | TOWNSHIP OF CROOKED LAKE | 11,172 | 0.0016% |
| 4064-00 | CITY OF CROOKSTON | 200,390 | 0.0295% |
| 4070-00 | CITY OF CROSBY | 56,465 | 0.0083% |
| 4072-00 | CITY OF CROSSLAKE | 85,409 | 0.0126% |
| 4080-00 | TOWNSHIP OF CROW WING | 140 | 0.0000% |
| 4082-00 | CITY OF CRYSTAL | 431,717 | 0.0636% |
| 4088-00 | TOWNSHIP OF CULDRUM | 595 | 0.0001% |
| 4092-00 | CITY OF CURRIE | 4,725 | 0.0007% |
| 4093-00 | CITY OF CYRUS | 3,877 | 0.0006% |
| 4114-00 | CITY OF DALTON | 6,603 | 0.0010% |
| 4122-00 | CITY OF DANUBE | 10,676 | 0.0016% |
| 4124-00 | CITY OF DANVERS | 962 | 0.0001% |
| 4136-00 | CITY OF DARWIN | 2,661 | 0.0004% |
| 4142-00 | CITY OF DASSEL | 47,900 | 0.0071% |
| 4146-00 | CITY OF DAWSON | 40,913 | 0.0060% |
| 4150-00 | CITY OF DAYTON | 158,461 | 0.0233% |
| 4155-00 | TOWNSHIP OF DEAD LAKE | 2,099 | 0.0003% |
| 4156-00 | TOWNSHIP OF DECORIA | 1,553 | 0.0002% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|------------------------------------|---------------|--------------------|
| 4158-00 | CITY OF DEEPHAVEN | \$ 86,092 | 0.0127% |
| 4164-00 | CITY OF DEER CREEK | 2,144 | 0.0003% |
| 4170-00 | CITY OF DEER RIVER | 35,486 | 0.0052% |
| 4182-00 | CITY OF DEERWOOD | 16,970 | 0.0025% |
| 4183-00 | TOWNSHIP OF DEERWOOD | 5,605 | 0.0008% |
| 4184-00 | CITY OF DE GRAFF | 8,594 | 0.0013% |
| 4188-00 | CITY OF DELANO | 194,628 | 0.0287% |
| 4188-02 | CITY OF DELANO MUNICIPAL UTILITIES | 99,436 | 0.0146% |
| 4192-01 | CITY OF DELAVAN | 3,283 | 0.0005% |
| 4202-00 | CITY OF DELLWOOD | - | 0.0000% |
| 4214-00 | CITY OF DENT | 595 | 0.0001% |
| 4220-00 | TOWNSHIP OF DES MOINES RIVER | 630 | 0.0001% |
| 4226-00 | CITY OF DETROIT LAKES | 466,702 | 0.0687% |
| 4228-00 | TOWNSHIP OF DEWALD | 712 | 0.0001% |
| 4234-00 | CITY OF DEXTER | 6,006 | 0.0009% |
| 4240-00 | CITY OF DILWORTH | 52,328 | 0.0077% |
| 4242-00 | CITY OF DODGE CENTER | 90,101 | 0.0133% |
| 4252-00 | CITY OF DONNELLY | 1,320 | 0.0002% |
| 4260-00 | TOWNSHIP OF DOUGLAS | 1,969 | 0.0003% |
| 4269-00 | TOWNSHIP OF DRESBACH | 3,760 | 0.0006% |
| 4280-00 | DULUTH ENTERTAINMENT CONVENTION | 383,024 | 0.0564% |
| 4300-01 | CITY OF DULUTH | 3,412,743 | 0.5024% |
| 4301-00 | TOWNSHIP OF DULUTH | 8,914 | 0.0013% |
| 4332-00 | CITY OF DUMONT | 2,745 | 0.0004% |
| 4336-00 | CITY OF DUNDAS | 32,984 | 0.0049% |
| 4338-00 | CITY OF DUNDEE | 1,883 | 0.0003% |
| 4340-00 | TOWNSHIP OF DUNN | 704 | 0.0001% |
| 4342-00 | CITY OF DUNNELL | 7,557 | 0.0011% |
| 4344-00 | TOWNSHIP OF EAST SIDE | 1,023 | 0.0002% |
| 4346-00 | CITY OF EAGAN | 1,467,395 | 0.2160% |
| 4350-00 | CITY OF EAGLE BEND | 18,633 | 0.0027% |
| 4356-00 | CITY OF EAGLE LAKE | 34,058 | 0.0050% |
| 4357-00 | TOWNSHIP OF EAGLE LAKE | 519 | 0.0001% |
| 4362-00 | CITY OF EAST BETHEL | 114,107 | 0.0168% |
| 4366-00 | CITY OF EAST GRAND FORKS | 415,286 | 0.0611% |
| 4369-00 | CITY OF EAST GULL LAKE | 29,637 | 0.0044% |
| 4382-00 | CITY OF EASTON | 1,500 | 0.0002% |
| 4388-00 | CITY OF ECHO | 8,318 | 0.0012% |
| 4404-00 | CITY OF EDEN PRAIRIE | 1,610,308 | 0.2371% |
| 4406-00 | CITY OF EDEN VALLEY | 19,924 | 0.0029% |
| 4408-00 | CITY OF EDGERTON | 27,260 | 0.0040% |
| 4410-00 | CITY OF EDINA | 2,018,059 | 0.2971% |
| 4420-00 | CITY OF EITZEN | 4,855 | 0.0007% |
| 4434-00 | CITY OF ELBOW LAKE | 69,709 | 0.0103% |
| 4440-00 | CITY OF ELGIN | 18,561 | 0.0027% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 4444-00 | CITY OF ELIZABETH | \$ 10,176 | 0.0015% |
| 4445-00 | TOWNSHIP OF ELIZABETH | 2,224 | 0.0003% |
| 4452-00 | CITY OF ELK RIVER | 672,125 | 0.0989% |
| 4452-01 | ELK RIVER UTILITIES | 382,301 | 0.0563% |
| 4454-00 | CITY OF ELKO NEW MARKET | 104,662 | 0.0154% |
| 4456-00 | CITY OF ELKTON | 1,590 | 0.0002% |
| 4458-00 | CITY OF ELLENDALE | 13,201 | 0.0019% |
| 4460-00 | TOWNSHIP OF ELLINGTON | 234 | 0.0000% |
| 4467-00 | CITY OF ELLSWORTH PARKVIEW MANOR NURSING | 114,163 | 0.0168% |
| 4468-00 | CITY OF ELLSWORTH | 6,866 | 0.0010% |
| 4471-00 | TOWNSHIP OF ELM CREEK | 959 | 0.0001% |
| 4486-00 | CITY OF ELMORE | 17,113 | 0.0025% |
| 4492-00 | CITY OF ELY | 159,126 | 0.0234% |
| 4496-00 | CITY OF ELYSIAN | 21,308 | 0.0031% |
| 4500-00 | TOWNSHIP OF EMBARRASS | 6,864 | 0.0010% |
| 4505-00 | CITY OF EMILY | 19,899 | 0.0029% |
| 4508-00 | CITY OF EMMONS | 6,820 | 0.0010% |
| 4510-00 | CITY OF EMPIRE | 28,186 | 0.0041% |
| 4520-00 | CITY OF ERHARD | 499 | 0.0001% |
| 4530-00 | CITY OF ERSKINE | 9,242 | 0.0014% |
| 4544-00 | CITY OF EVANSVILLE | 11,537 | 0.0017% |
| 4546-00 | CITY OF EVELETH | 153,251 | 0.0226% |
| 4558-00 | CITY OF EXCELSIOR | 101,875 | 0.0150% |
| 4562-00 | CITY OF EYOTA | 23,078 | 0.0034% |
| 4572-00 | CITY OF FAIRFAX | 35,413 | 0.0052% |
| 4573-00 | TOWNSHIP OF FAIRHAVEN | 4,850 | 0.0007% |
| 4574-00 | TOWNSHIP OF FAIRFIELD--CROW WING COUNTY | 2,221 | 0.0003% |
| 4578-00 | CITY OF FAIRMONT | 482,894 | 0.0711% |
| 4585-00 | TOWNSHIP OF FAIRVIEW | 1,952 | 0.0003% |
| 4588-00 | CITY OF FALCON HEIGHTS | 64,714 | 0.0095% |
| 4592-00 | TOWNSHIP OF FALL LAKE | 2,969 | 0.0004% |
| 4600-00 | CITY OF FARIBAULT | 573,977 | 0.0845% |
| 4610-00 | CITY OF FARMINGTON | 461,478 | 0.0679% |
| 4618-01 | TOWN OF FAYAL | 26,365 | 0.0039% |
| 4632-00 | CITY OF FERGUS FALLS | 519,338 | 0.0765% |
| 4638-00 | CITY OF FERTILE | 21,532 | 0.0032% |
| 4638-02 | FAIR MEADOW NURSING HOME | 248,321 | 0.0366% |
| 4644-00 | CITY OF FIFTY LAKES | 23,580 | 0.0035% |
| 4646-00 | TOWNSHIP OF FILLMORE | - | 0.0000% |
| 4652-00 | CITY OF FINLAYSON | 24,062 | 0.0035% |
| 4654-00 | TOWNSHIP OF FISH LAKE | 9,190 | 0.0014% |
| 4662-00 | TOWNSHIP OF FLEMING | 3,970 | 0.0006% |
| 4664-00 | CITY OF FLENSBURG | 2,021 | 0.0003% |
| 4670-00 | CITY OF FLOODWOOD | 15,780 | 0.0023% |
| 4686-00 | CITY OF FOLEY | 46,673 | 0.0069% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|-------------------------------------|---------------|--------------------|
| 4694-00 | 0 | \$ 1,956 | 0.0003% |
| 4700-00 | CITY OF FOREST LAKE | 239,834 | 0.0353% |
| 4704-00 | CITY OF FORESTON | 10,867 | 0.0016% |
| 4718-00 | CITY OF FOSSTON | 96,799 | 0.0143% |
| 4728-00 | CITY OF FOUNTAIN | 11,061 | 0.0016% |
| 4730-00 | TOWNSHIP OF FOX LAKE | 791 | 0.0001% |
| 4740-00 | TOWNSHIP OF FRANCONIA | 7,566 | 0.0011% |
| 4746-00 | TOWNSHIP OF FRANKLIN | 16,824 | 0.0025% |
| 4748-00 | CITY OF FRANKLIN | 10,944 | 0.0016% |
| 4756-00 | CITY OF FRAZEE | 40,968 | 0.0060% |
| 4757-00 | TOWNSHIP OF FREDENBERG | 1,194 | 0.0002% |
| 4762-00 | CITY OF FREEBORN | 7,036 | 0.0010% |
| 4765-00 | TOWNSHIP OF FREEDOM | 87 | 0.0000% |
| 4767-00 | TOWNSHIP OF FREEMAN | 891 | 0.0001% |
| 4770-00 | CITY OF FREEPORT | 10,392 | 0.0015% |
| 4771-00 | TOWNSHIP OF FRENCH | 4,559 | 0.0007% |
| 4776-00 | TOWNSHIP OF FRENCH LAKE | 5,624 | 0.0008% |
| 4778-00 | TOWNSHIP OF FRIBERG | - | 0.0000% |
| 4780-00 | CITY OF FRIDLEY | 657,451 | 0.0968% |
| 4786-00 | CITY OF FROST | 6,345 | 0.0009% |
| 4788-00 | CITY OF FULDA | 23,945 | 0.0035% |
| 4800-00 | TOWNSHIP OF GARDEN CITY | 82 | 0.0000% |
| 4807-00 | CITY OF GARRISON | 2,063 | 0.0003% |
| 4808-00 | CITY OF GARFIELD | 8,084 | 0.0012% |
| 4809-00 | TOWNSHIP OF GARFIELD - POLK COUNTY | 1,322 | 0.0002% |
| 4812-00 | CITY OF GARVIN | 5,397 | 0.0008% |
| 4814-00 | CITY OF GARY | 5,913 | 0.0009% |
| 4816-00 | CITY OF GAYLORD | 50,359 | 0.0074% |
| 4820-00 | CITY OF GENEVA | 9,618 | 0.0014% |
| 4830-00 | CITY OF GEORGETOWN | - | 0.0000% |
| 4840-00 | CITY OF GHENT | 8,035 | 0.0012% |
| 4842-00 | CITY OF GIBBON | 15,248 | 0.0022% |
| 4844-00 | CITY OF GILBERT | 83,867 | 0.0123% |
| 4850-00 | CITY OF GILMAN | 11,271 | 0.0017% |
| 4855-00 | TOWNSHIP OF GIRARD | 3,007 | 0.0004% |
| 4858-00 | TOWNSHIP OF GLEN | 578 | 0.0001% |
| 4860-00 | CITY OF GLENCOE | 151,841 | 0.0224% |
| 4860-02 | CITY OF GLENCOE MUNICIPAL UTILITIES | 107,586 | 0.0158% |
| 4868-00 | CITY OF GLENVILLE | 7,403 | 0.0011% |
| 4870-00 | CITY OF GLENWOOD | 74,448 | 0.0110% |
| 4876-00 | CITY OF GLYNDON | 20,141 | 0.0030% |
| 4877-00 | TOWNSHIP OF GNESEN | 5,264 | 0.0008% |
| 4884-00 | CITY OF GOLDEN VALLEY | 880,405 | 0.1296% |
| 4886-00 | CITY OF GONVICK | 9,296 | 0.0014% |
| 4892-00 | CITY OF GOOD THUNDER | 9,474 | 0.0014% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 4896-00 | CITY OF GOODHUE | \$ 31,015 | 0.0046% |
| 4902-00 | CITY OF GOODRIDGE | 5,866 | 0.0009% |
| 4904-00 | CITY OF GOODVIEW | 59,934 | 0.0088% |
| 4920-00 | CITY OF GRACEVILLE | 21,542 | 0.0032% |
| 4925-00 | TOWNSHIP OF GRAND LAKE | 2,276 | 0.0003% |
| 4936-00 | CITY OF GRAND MARAIS | 135,462 | 0.0199% |
| 4940-00 | CITY OF GRAND MEADOW | 29,994 | 0.0044% |
| 4947-00 | TOWNSHIP OF GRAND PRAIRIE | 517 | 0.0001% |
| 4952-00 | CITY OF GRAND RAPIDS | 323,026 | 0.0476% |
| 4952-03 | CITY OF GRAND RAPIDS MUNICIPAL UTILITIES | 284,623 | 0.0419% |
| 4953-00 | CITY OF GRANADA | 2,747 | 0.0004% |
| 4960-00 | CITY OF GRANITE FALLS | 149,125 | 0.0220% |
| 4976-00 | CITY OF GRASSTON | 798 | 0.0001% |
| 4979-00 | CITY OF GRANT | 5,485 | 0.0008% |
| 4984-00 | TOWNSHIP OF GREAT SCOTT | 4,966 | 0.0007% |
| 4988-00 | CITY OF GREEN ISLE | 3,762 | 0.0006% |
| 4998-00 | CITY OF GREENBUSH | 13,791 | 0.0020% |
| 5000-00 | TOWNSHIP OF GREENBUSH | 2,159 | 0.0003% |
| 5004-00 | CITY OF GREENFIELD | 44,412 | 0.0065% |
| 5014-00 | TOWNSHIP OF GREENWAY | 9,402 | 0.0014% |
| 5021-00 | TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY | 902 | 0.0001% |
| 5026-00 | CITY OF GREY EAGLE | 5,973 | 0.0009% |
| 5032-00 | CITY OF GROVE CITY | 19,817 | 0.0029% |
| 5040-00 | CITY OF GRYGLA | 8,072 | 0.0012% |
| 5048-00 | CITY OF HACKENSACK | 30,334 | 0.0045% |
| 5050-00 | CITY OF HADLEY | 5,243 | 0.0008% |
| 5062-00 | CITY OF HALLOCK | 23,698 | 0.0035% |
| 5066-00 | CITY OF HALSTAD MUNICIPAL UTILITIES | 32,727 | 0.0048% |
| 5070-00 | CITY OF HALSTAD | - | 0.0000% |
| 5072-00 | CITY OF HAM LAKE | 102,833 | 0.0151% |
| 5074-00 | CITY OF HAMBURG | 13,139 | 0.0019% |
| 5080-00 | TOWNSHIP OF HAMPTON | 2,678 | 0.0004% |
| 5096-02 | CITY OF HANCOCK | 15,234 | 0.0022% |
| 5100-00 | CITY OF HANLEY FALLS | 12,526 | 0.0018% |
| 5104-00 | CITY OF HANOVER | 36,355 | 0.0054% |
| 5106-00 | CITY OF HANSKA | 8,727 | 0.0013% |
| 5110-00 | CITY OF HARDWICK | 3,354 | 0.0005% |
| 5118-00 | CITY OF HARMONY | 33,431 | 0.0049% |
| 5122-00 | CITY OF HARRIS | 8,600 | 0.0013% |
| 5123-01 | TOWNSHIP OF HARRIS | 1,544 | 0.0002% |
| 5134-00 | CITY OF HARTLAND | 3,918 | 0.0006% |
| 5142-00 | CITY OF HASTINGS | 488,376 | 0.0719% |
| 5159-00 | TOWNSHIP OF HAVEN | 2,548 | 0.0004% |
| 5160-00 | CITY OF HAWLEY | 91,035 | 0.0134% |
| 5170-00 | CITY OF HAYFIELD | 22,747 | 0.0033% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 5170-01 | CITY OF HAYFIELD FIELD CREST CARE CENTER | \$ 261,646 | 0.0385% |
| 5175-00 | CITY OF HAYWARD | 8,101 | 0.0012% |
| 5180-00 | TOWNSHIP OF HAZELTON-AITKIN COUNTY | 1,165 | 0.0002% |
| 5188-00 | CITY OF HECTOR | 35,585 | 0.0052% |
| 5189-00 | TOWNSHIP OF HELEN | 2,923 | 0.0004% |
| 5192-00 | TOWNSHIP OF HELGA | 2,225 | 0.0003% |
| 5208-00 | CITY OF HENDERSON | 19,995 | 0.0029% |
| 5214-00 | CITY OF HENDRICKS | 15,850 | 0.0023% |
| 5220-00 | CITY OF HENDRUM | 8,190 | 0.0012% |
| 5224-00 | CITY OF HENNING | 30,762 | 0.0045% |
| 5234-00 | CITY OF HERMANTOWN | 164,768 | 0.0243% |
| 5236-00 | CITY OF HERMAN | 7,313 | 0.0011% |
| 5240-00 | CITY OF HERON LAKE | 13,411 | 0.0020% |
| 5242-00 | CITY OF HEWITT | 8,751 | 0.0013% |
| 5246-00 | CITY OF HIBBING | 443,746 | 0.0653% |
| 5246-01 | CITY OF HIBBING PUBLIC UTILITIES COMM | 457,704 | 0.0674% |
| 5260-00 | TOWNSHIP OF HIGDEM | (53) | 0.0000% |
| 5262-00 | TOWNSHIP OF HIGHWATER | 100 | 0.0000% |
| 5266-00 | CITY OF HILL CITY | 18,330 | 0.0027% |
| 5278-00 | CITY OF HILLS | 11,036 | 0.0016% |
| 5282-00 | CITY OF HILLTOP | 15,704 | 0.0023% |
| 5286-00 | CITY OF HINCKLEY | 62,450 | 0.0092% |
| 5289-00 | TOWNSHIP OF HIRAM | 348 | 0.0001% |
| 5292-00 | CITY OF HITTERDAL | 15,403 | 0.0023% |
| 5298-00 | TOWNSHIP OF HOFF | 830 | 0.0001% |
| 5300-00 | CITY OF HOFFMAN | 9,111 | 0.0013% |
| 5304-00 | CITY OF HOKAH | 16,514 | 0.0024% |
| 5306-00 | TOWNSHIP OF HOKAH | - | 0.0000% |
| 5307-00 | TOWNSHIP OF HOLDEN | 876 | 0.0001% |
| 5308-00 | TOWNSHIP OF HOLDING | 921 | 0.0001% |
| 5310-00 | CITY OF HOLDINGFORD | 24,273 | 0.0036% |
| 5315-00 | CITY OF HOLLAND | - | 0.0000% |
| 5316-00 | CITY OF HOLLANDALE | 1,183 | 0.0002% |
| 5320-00 | TOWNSHIP OF HOLLY | 399 | 0.0001% |
| 5322-00 | TOWNSHIP OF HOLLYWOOD | 4,770 | 0.0007% |
| 5330-00 | TOWNSHIP OF HOLYOKE | 347 | 0.0001% |
| 5354-00 | CITY OF HOPKINS | 570,820 | 0.0840% |
| 5362-00 | CITY OF HOUSTON | 31,590 | 0.0047% |
| 5363-00 | TOWNSHIP OF HOUSTON | 473 | 0.0001% |
| 5366-00 | CITY OF HOWARD LAKE | 62,797 | 0.0092% |
| 5368-00 | CITY OF HOYT LAKES | 121,619 | 0.0179% |
| 5376-00 | CITY OF HUGO | 196,725 | 0.0290% |
| 5392-00 | CITY OF HUTCHINSON | 532,975 | 0.0785% |
| 5392-01 | CITY OF HUTCHINSON MUNICIPAL UTILITIES | 433,267 | 0.0638% |
| 5398-00 | TOWNSHIP OF IDA | 1,187 | 0.0002% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 5400-00 | TOWNSHIP OF IDEAL | \$ 18,746 | 0.0028% |
| 5406-00 | CITY OF INDEPENDENCE | 44,581 | 0.0066% |
| 5416-00 | CITY OF INTERNATIONAL FALLS | 262,620 | 0.0387% |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | 828,726 | 0.1220% |
| 5426-00 | CITY OF IONA | 634 | 0.0001% |
| 5434-00 | TOWNSHIP OF IRONDALE | 13,552 | 0.0020% |
| 5436-00 | CITY OF IRONTON | 15,302 | 0.0023% |
| 5442-00 | CITY OF ISANTI | 163,808 | 0.0241% |
| 5443-00 | TOWNSHIP OF ISANTI | 5,129 | 0.0008% |
| 5452-00 | CITY OF ISLE | 34,959 | 0.0051% |
| 5458-00 | CITY OF IVANHOE | 31,550 | 0.0046% |
| 5462-00 | CITY OF JACKSON | 144,187 | 0.0212% |
| 5470-00 | CITY OF JANESVILLE | 80,496 | 0.0119% |
| 5470-02 | CITY OF JANESVILLE NURSING HOME | 143,634 | 0.0211% |
| 5472-00 | CITY OF JASPER | 12,728 | 0.0019% |
| 5475-00 | TOWNSHIP OF JAY | 744 | 0.0001% |
| 5478-00 | CITY OF JEFFERS | 6,811 | 0.0010% |
| 5484-00 | CITY OF JENKINS | 7,204 | 0.0011% |
| 5500-00 | CITY OF JORDAN | 104,883 | 0.0154% |
| 5521-00 | CITY OF KANDIYOHI | 8,562 | 0.0013% |
| 5522-00 | CITY OF KARLSTAD | 12,782 | 0.0019% |
| 5526-00 | CITY OF KASOTA | 11,122 | 0.0016% |
| 5528-00 | CITY OF KASSON | 164,025 | 0.0241% |
| 5530-00 | TOWNSHIP OF KATHIO | - | 0.0000% |
| 5534-00 | CITY OF KEEWATIN | 25,958 | 0.0038% |
| 5534-01 | CITY OF KEEWATIN UTILITIES | 8,241 | 0.0012% |
| 5538-00 | CITY OF KELLIHER | 27 | 0.0000% |
| 5540-00 | CITY OF KELLOGG | 4,787 | 0.0007% |
| 5546-00 | CITY OF KENNEDY | 2,904 | 0.0004% |
| 5551-00 | FARWELL KENSINGTON SANITARY DISTRICT | 2,410 | 0.0004% |
| 5555-00 | TOWNSHIP OF KENYON | 605 | 0.0001% |
| 5556-00 | CITY OF KENYON | 50,757 | 0.0075% |
| 5556-01 | CITY OF KENYON UTILITIES | 29,537 | 0.0043% |
| 5560-00 | CITY OF KERKHOVEN | 13,282 | 0.0020% |
| 5568-00 | TOWNSHIP OF KETTLE RIVER | 2,087 | 0.0003% |
| 5570-00 | CITY OF KETTLE RIVER | 4,021 | 0.0006% |
| 5576-00 | CITY OF KIESTER | 7,574 | 0.0011% |
| 5586-01 | CITY OF KIMBALL | 14,057 | 0.0021% |
| 5589-00 | TOWNSHIP OF KIMBERLY | 566 | 0.0001% |
| 5600-00 | CITY OF KINNEY | 10,332 | 0.0015% |
| 5614-00 | TOWNSHIP OF KRAIN | 1,988 | 0.0003% |
| 5616-00 | TOWNSHIP OF KROSCHER | 218 | 0.0000% |
| 5626-00 | CITY OF LA CRESCENT | 120,289 | 0.0177% |
| 5630-00 | TOWNSHIP OF LA CROSSE | 586 | 0.0001% |
| 5632-00 | TOWNSHIP OF LAFAYETTE | 814 | 0.0001% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 5634-00 | CITY OF LAFAYETTE | \$ 14,154 | 0.0021% |
| 5635-00 | TOWNSHIP OF LA GRAND | 30,926 | 0.0046% |
| 5650-00 | CITY OF LAKE BENTON | 14,357 | 0.0021% |
| 5652-00 | CITY OF LAKE BRONSON | 2,789 | 0.0004% |
| 5654-00 | CITY OF LAKE CITY | 298,620 | 0.0440% |
| 5656-00 | CITY OF LAKE CRYSTAL | 94,948 | 0.0140% |
| 5658-00 | TOWNSHIP OF LAKE EDWARD | 3,328 | 0.0005% |
| 5662-00 | CITY OF LAKE ELMO | 168,775 | 0.0248% |
| 5670-00 | TOWNSHIP OF LAKE FREMONT | 1,578 | 0.0002% |
| 5675-00 | TOWNSHIP OF LAKE GEORGE | - | 0.0000% |
| 5678-00 | TOWNSHIP OF LAKE HANSKA | 819 | 0.0001% |
| 5694-00 | CITY OF LAKE LILLIAN | 5,559 | 0.0008% |
| 5702-00 | CITY OF LAKE PARK | 45,934 | 0.0068% |
| 5712-00 | CITY OF LAKE SHORE | 14,230 | 0.0021% |
| 5715-00 | CITY OF LAKE ST CROIX BEACH | 6,148 | 0.0009% |
| 5720-00 | TOWNSHIP OF LAKE VIEW | 3,679 | 0.0005% |
| 5722-01 | CITY OF LAKE WILSON | 1,267 | 0.0002% |
| 5724-00 | CITY OF LAKEFIELD | 54,981 | 0.0081% |
| 5726-00 | CITY OF LAKELAND | 4,156 | 0.0006% |
| 5736-00 | TOWNSHIP OF LAKETOWN | 16,937 | 0.0025% |
| 5742-00 | CITY OF LAKEVILLE | 1,223,181 | 0.1801% |
| 5744-00 | TOWNSHIP OF LAKEWOOD | 7,201 | 0.0011% |
| 5746-00 | TOWNSHIP OF LAKIN | - | 0.0000% |
| 5752-00 | CITY OF LAMBERTON | 19,153 | 0.0028% |
| 5756-00 | CITY OF LANCASTER | 16,295 | 0.0024% |
| 5758-00 | CITY OF LANDFALL | 27,332 | 0.0040% |
| 5760-00 | CITY OF LANESBORO | 45,304 | 0.0067% |
| 5761-00 | TOWNSHIP OF LANESBURGH | 4,310 | 0.0006% |
| 5778-00 | CITY OF LA PRAIRIE | 13,255 | 0.0020% |
| 5786-00 | CITY OF LAUDERDALE | 34,474 | 0.0051% |
| 5794-00 | CITY OF LE CENTER | 56,086 | 0.0083% |
| 5796-00 | TOWNSHIP OF LENT | 108 | 0.0000% |
| 5799-00 | TOWNSHIP OF LE RAY | 1,193 | 0.0002% |
| 5800-00 | CITY OF LEROY | 15,787 | 0.0023% |
| 5801-00 | TOWNSHIP OF LE SAUK | 548 | 0.0001% |
| 5804-00 | CITY OF LE SUEUR | 219,186 | 0.0323% |
| 5840-00 | TOWNSHIP OF LEON | - | 0.0000% |
| 5842-00 | TOWNSHIP OF LEON | 3,280 | 0.0005% |
| 5856-01 | CITY OF LESTER PRAIRIE | 21,616 | 0.0032% |
| 5862-00 | CITY OF LEWISTON | 44,427 | 0.0065% |
| 5864-00 | CITY OF LEWISVILLE | 9,212 | 0.0014% |
| 5868-00 | CITY OF LEXINGTON | 68,452 | 0.0101% |
| 5870-00 | TOWNSHIP OF LIBERTY - BELTRAMI COUNTY | 34 | 0.0000% |
| 5882-00 | CITY OF LILYDALE | 8,882 | 0.0013% |
| 5900-00 | TOWNSHIP OF LINDEN | - | 0.0000% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------|---------------|--------------------|
| 5904-00 | CITY OF LINDSTROM | \$ 101,304 | 0.0149% |
| 5906-00 | CITY OF LINO LAKES | 331,697 | 0.0488% |
| 5908-01 | TOWNSHIP OF LINWOOD | 28,415 | 0.0042% |
| 5910-01 | CITY OF LISMORE | 5,028 | 0.0007% |
| 5918-00 | CITY OF LITCHFIELD | 194,601 | 0.0286% |
| 5922-01 | CITY OF LITTLE CANADA | 132,020 | 0.0194% |
| 5926-00 | CITY OF LITTLE FALLS | 229,590 | 0.0338% |
| 5927-00 | TOWNSHIP OF LITTLE FALLS | 68 | 0.0000% |
| 5936-00 | CITY OF LITTLEFORK | 19,055 | 0.0028% |
| 5958-00 | TOWNSHIP OF LIVONIA | 18,099 | 0.0027% |
| 5960-00 | CITY OF LONG LAKE | 43,496 | 0.0064% |
| 5961-00 | TOWNSHIP OF LONG LAKE | - | 0.0000% |
| 5962-00 | TOWNSHIP OF LONG LAKE | - | 0.0000% |
| 5964-00 | CITY OF LONG PRAIRIE | 70,448 | 0.0104% |
| 5966-00 | CITY OF LONGVILLE | 36,112 | 0.0053% |
| 5968-00 | CITY OF LONSDALE | 99,052 | 0.0146% |
| 5969-00 | CITY OF LORETTO | 24,959 | 0.0037% |
| 5990-00 | CITY OF LUCAN | 6,323 | 0.0009% |
| 6002-00 | CITY OF LUVERNE | 200,948 | 0.0296% |
| 6010-00 | CITY OF LYLE | 9,066 | 0.0013% |
| 6011-00 | TOWNSHIP OF LYLE | 2,106 | 0.0003% |
| 6014-00 | CITY OF LYND | 9,974 | 0.0015% |
| 6015-00 | TOWNSHIP OF LYNDEN | 2,426 | 0.0004% |
| 6026-00 | CITY OF MABEL | 23,981 | 0.0035% |
| 6034-00 | CITY OF MADELIA | 60,464 | 0.0089% |
| 6034-01 | MADELIA MUNICIPAL LIGHT & POWER | 50,616 | 0.0075% |
| 6036-00 | CITY OF MADISON | 62,030 | 0.0091% |
| 6040-00 | CITY OF MADISON LAKE | 26,995 | 0.0040% |
| 6042-00 | TOWNSHIP OF MAGNOLIA | 979 | 0.0001% |
| 6046-00 | CITY OF MAHNOMEN | 47,616 | 0.0070% |
| 6048-00 | CITY OF MAHTOMEDI | 106,422 | 0.0157% |
| 6058-00 | TOWNSHIP OF MAINE | 1,253 | 0.0002% |
| 6060-00 | TOWNSHIP OF MAINE PRAIRIE | 888 | 0.0001% |
| 6078-00 | CITY OF MANKATO | 1,274,651 | 0.1877% |
| 6080-00 | TOWNSHIP OF MANKATO | 5,373 | 0.0008% |
| 6086-00 | TOWNSHIP OF MANTORVILLE | 5,336 | 0.0008% |
| 6089-00 | CITY OF MANTORVILLE | 17,193 | 0.0025% |
| 6095-00 | TOWNSHIP OF MANTRAP | 240 | 0.0000% |
| 6100-00 | CITY OF MAPLE GROVE | 1,480,553 | 0.2180% |
| 6102-00 | TOWNSHIP OF MAPLE LAKE | 14,924 | 0.0022% |
| 6104-02 | CITY OF MAPLE LAKE | 54,383 | 0.0080% |
| 6106-00 | CITY OF MAPLE PLAIN | 15,364 | 0.0023% |
| 6114-02 | CITY OF MAPLETON | 38,263 | 0.0056% |
| 6116-00 | CITY OF MAPLEVIEW | 6,252 | 0.0009% |
| 6120-00 | CITY OF MAPLEWOOD | 581,042 | 0.0855% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 6126-00 | CITY OF MARBLE | \$ 14,131 | 0.0021% |
| 6130-00 | CITY OF MARIETTA | 596 | 0.0001% |
| 6132-00 | CITY OF MARINE ON ST CROIX | 25,135 | 0.0037% |
| 6140-00 | CITY OF MARSHALL | 517,466 | 0.0762% |
| 6140-02 | CITY OF MARSHALL MUNICIPAL UTILITIES | 284,456 | 0.0419% |
| 6148-00 | TOWNSHIP OF MARTIN | 2,717 | 0.0004% |
| 6156-00 | TOWNSHIP OF MARYSVILLE | 13,874 | 0.0020% |
| 6160-00 | TOWNSHIP OF MAY - WASHINGTON COUNTY | 6,838 | 0.0010% |
| 6164-00 | TOWNSHIP OF MAY- CASS COUNTY | 50 | 0.0000% |
| 6168-00 | CITY OF MAYER | 35,902 | 0.0053% |
| 6174-00 | CITY OF MAYNARD | 12,811 | 0.0019% |
| 6182-00 | CITY OF MAZEPPA | 24,802 | 0.0037% |
| 6185-00 | TOWNSHIP OF MC DAVITT | 565 | 0.0001% |
| 6186-00 | CITY OF MC KINLEY | 122 | 0.0000% |
| 6194-00 | CITY OF MC GRATH | 615 | 0.0001% |
| 6198-00 | CITY OF MC GREGOR | 14,438 | 0.0021% |
| 6200-00 | CITY OF MC INTOSH | 9,712 | 0.0014% |
| 6200-01 | MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY | 40,916 | 0.0060% |
| 6214-00 | CITY OF MEADOWLANDS | 721 | 0.0001% |
| 6220-00 | CITY OF MEDFORD | 28,189 | 0.0041% |
| 6224-00 | CITY OF MEDINA | 127,705 | 0.0188% |
| 6232-00 | CITY OF MELROSE | 132,228 | 0.0195% |
| 6238-00 | CITY OF MENAHGA NURSING HOME | 345,268 | 0.0508% |
| 6238-02 | CITY OF MENAHGA | 40,235 | 0.0059% |
| 6244-00 | CITY OF MENDOTA HEIGHTS | 242,843 | 0.0358% |
| 6246-00 | CITY OF MENTOR | 13,906 | 0.0020% |
| 6258-00 | CITY OF MIDDLE RIVER | 6,741 | 0.0010% |
| 6261-00 | TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY | 4,469 | 0.0007% |
| 6262-00 | TOWNSHIP OF MIDDLEVILLE | 6,149 | 0.0009% |
| 6272-00 | CITY OF MILACA | 88,901 | 0.0131% |
| 6273-00 | TOWNSHIP OF MILACA | 839 | 0.0001% |
| 6274-00 | CITY OF MILAN | 8,277 | 0.0012% |
| 6280-00 | CITY OF MILLERVILLE | 8,185 | 0.0012% |
| 6280-01 | CITY OF MILLERVILLE FIRE RELIEF | 1,440 | 0.0002% |
| 6281-00 | TOWNSHIP OF MILLERVILLE | 788 | 0.0001% |
| 6284-00 | TOWNSHIP OF MILO | 545 | 0.0001% |
| 6285-00 | CITY OF MILROY | 8,520 | 0.0013% |
| 6294-00 | CITY OF MILTONA | 17,827 | 0.0026% |
| 6294-02 | CITY OF MILTONA CHARITABLE GAMBLING | 1,530 | 0.0002% |
| 6296-00 | CITY OF MINNEAPOLIS | 33,061,443 | 4.8672% |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | 6,266,167 | 0.9225% |
| 6297-00 | MINNEAPOLIS EMPLOYEE RETIREMENT FUND | 3,600 | 0.0005% |
| 6310-00 | CITY OF MINNEOTA | 28,086 | 0.0041% |
| 6318-00 | CITY OF MINNESOTA LAKE | 13,647 | 0.0020% |
| 6320-00 | CITY OF MINNETONKA | 1,644,050 | 0.2420% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 6322-00 | CITY OF MINNETONKA BEACH | \$ 27,851 | 0.0041% |
| 6324-00 | CITY OF MINNETRISTA | 167,455 | 0.0247% |
| 6329-00 | TOWNSHIP OF MISSION | 499 | 0.0001% |
| 6335-00 | TOWNSHIP OF MOE | 5,292 | 0.0008% |
| 6349-00 | TOWNSHIP OF MONEY CREEK | 1,083 | 0.0002% |
| 6352-00 | CITY OF MONTEVIDEO | 151,965 | 0.0224% |
| 6354-00 | CITY OF MONTGOMERY | 85,176 | 0.0125% |
| 6355-00 | TOWNSHIP OF MONTGOMERY | - | 0.0000% |
| 6358-00 | TOWNSHIP OF MONTICELLO | 11,462 | 0.0017% |
| 6360-00 | CITY OF MONTICELLO | 429,466 | 0.0632% |
| 6362-00 | CITY OF MONTROSE | 57,677 | 0.0085% |
| 6368-00 | CITY OF MOORHEAD | 1,163,466 | 0.1713% |
| 6368-03 | CITY OF MOORHEAD PUBLIC SERVICE | 512,003 | 0.0754% |
| 6382-00 | CITY OF MOOSE LAKE | 65,601 | 0.0097% |
| 6382-01 | CITY OF MOOSE LAKE MUNICIPAL UTILITIES | 50,763 | 0.0075% |
| 6388-00 | CITY OF MORA | 164,724 | 0.0243% |
| 6398-00 | CITY OF MORGAN | 17,843 | 0.0026% |
| 6406-00 | CITY OF MORRIS | 153,046 | 0.0225% |
| 6412-00 | CITY OF MORRISTOWN | 22,745 | 0.0033% |
| 6416-00 | TOWNSHIP OF MORSE- ITASCA COUNTY | 755 | 0.0001% |
| 6417-00 | TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY | 2,286 | 0.0003% |
| 6418-00 | CITY OF MORTON | 12,990 | 0.0019% |
| 6424-00 | CITY OF MOTLEY | 18,184 | 0.0027% |
| 6430-00 | CITY OF MOUND | 181,728 | 0.0268% |
| 6434-00 | CITY OF MOUNDS VIEW | 228,143 | 0.0336% |
| 6438-00 | TOWNSHIP OF MOUNTAIN LAKE | 2,450 | 0.0004% |
| 6440-00 | CITY OF MOUNTAIN LAKE | 39,012 | 0.0057% |
| 6440-01 | CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES | 30,949 | 0.0046% |
| 6446-00 | CITY OF MOUNTAIN IRON | 125,373 | 0.0185% |
| 6460-00 | CITY OF MURDOCK | 5,460 | 0.0008% |
| 6468-00 | TOWNSHIP OF NASHVILLE | - | 0.0000% |
| 6470-00 | TOWNSHIP OF NASHWAUK | 9,789 | 0.0014% |
| 6472-02 | CITY OF NASHWAUK | 60,671 | 0.0089% |
| 6473-00 | CITY OF NERSTRAND | 5,353 | 0.0008% |
| 6474-00 | TOWNSHIP OF NELSON | 667 | 0.0001% |
| 6492-00 | TOWNSHIP OF NESSEL | 1,792 | 0.0003% |
| 6498-00 | CITY OF NEVIS | 28,709 | 0.0042% |
| 6499-00 | TOWNSHIP OF NEVIS | 4,784 | 0.0007% |
| 6500-00 | TOWNSHIP OF NEW AUBURN | 500 | 0.0001% |
| 6501-00 | CITY OF NEW AUBURN | 8,679 | 0.0013% |
| 6506-00 | CITY OF NEW BRIGHTON | 568,696 | 0.0837% |
| 6512-00 | CITY OF NEW GERMANY | 5,177 | 0.0008% |
| 6515-00 | TOWNSHIP OF NEW HAVEN | - | 0.0000% |
| 6518-00 | CITY OF NEW HOPE | 415,351 | 0.0611% |
| 6524-00 | CITY OF NEW LONDON | 29,189 | 0.0043% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 6532-00 | CITY OF NEW MUNICH | \$ 1,143 | 0.0002% |
| 6534-00 | NEW PRAGUE UTILITIES COMMISSION | 123,820 | 0.0182% |
| 6534-01 | CITY OF NEW PRAGUE | 170,552 | 0.0251% |
| 6534-02 | CITY OF NEW PRAGUE MUNICIPAL GOLF | 20,495 | 0.0030% |
| 6540-00 | CITY OF NEW RICHLAND | 20,420 | 0.0030% |
| 6542-00 | CITY OF SCANDIA | 44,113 | 0.0065% |
| 6550-00 | CITY OF NEW ULM | 442,477 | 0.0651% |
| 6551-00 | CITY OF NEW ULM PUBLIC UTILITIES | 505,905 | 0.0745% |
| 6552-00 | CITY OF NEW YORK MILLS | 62,293 | 0.0092% |
| 6554-00 | TOWNSHIP OF NEWBURG | 2,531 | 0.0004% |
| 6556-00 | CITY OF NEWFOLDEN | 9,929 | 0.0015% |
| 6558-00 | CITY OF NEWPORT | 79,498 | 0.0117% |
| 6570-00 | CITY OF NICOLLET | 15,543 | 0.0023% |
| 6575-00 | CITY OF NIELSVILLE | 2,411 | 0.0004% |
| 6582-00 | CITY OF NISSWA | 144,150 | 0.0212% |
| 6589-00 | TOWNSHIP OF NOKAY LAKE | 1,108 | 0.0002% |
| 6596-00 | TOWNSHIP OF NORDLAND | 2,506 | 0.0004% |
| 6616-01 | CITY OF NORTH BRANCH MUNICIPAL UTILITIES | - | 0.0000% |
| 6616-02 | CITY OF NORTH BRANCH | 222,082 | 0.0327% |
| 6622-00 | TOWNSHIP OF NORTH HERO | 466 | 0.0001% |
| 6624-00 | CITY OF NORTH MANKATO | 279,367 | 0.0411% |
| 6626-00 | CITY OF NORTH OAKS | 25,895 | 0.0038% |
| 6634-00 | CITY OF NORTH ST PAUL | 287,141 | 0.0423% |
| 6636-00 | TOWNSHIP OF NORTHERN | 11,504 | 0.0017% |
| 6637-00 | TOWNSHIP OF NORTH STAR | 2,740 | 0.0004% |
| 6638-00 | CITY OF NORTHFIELD | 599,723 | 0.0883% |
| 6639-00 | NORTHFIELD HOSPITAL + CLINICS | 4,335,404 | 0.6383% |
| 6640-00 | TOWNSHIP OF NORTHFIELD | 2,509 | 0.0004% |
| 6646-00 | CITY OF NORTHOME | 12,479 | 0.0018% |
| 6648-00 | CITY OF NORTHROP | 1,196 | 0.0002% |
| 6654-00 | TOWNSHIP OF NORWAY- FILLMORE COUNTY | 1,699 | 0.0003% |
| 6659-00 | TOWNSHIP OF NORWEGIAN GROVE | 447 | 0.0001% |
| 6668-00 | CITY OF OAK GROVE | 53,422 | 0.0079% |
| 6672-00 | TOWNSHIP OF OAK LAWN | 4,724 | 0.0007% |
| 6674-00 | CITY OF OAK PARK HEIGHTS | 88,649 | 0.0131% |
| 6680-00 | CITY OF OAKDALE | 467,234 | 0.0688% |
| 6684-00 | TOWNSHIP OF OAKLAND | 2,613 | 0.0004% |
| 6694-00 | CITY OF ODESSA | 1,434 | 0.0002% |
| 6702-00 | CITY OF OGEMA | 6,689 | 0.0010% |
| 6704-00 | CITY OF OGILVIE | 22,677 | 0.0033% |
| 6706-00 | CITY OF OKABENA MUNICIPAL LIQUOR | 8,499 | 0.0013% |
| 6708-00 | CITY OF OKLEE | 9,744 | 0.0014% |
| 6710-00 | CITY OF OLIVIA | 95,681 | 0.0141% |
| 6718-00 | CITY OF ONAMIA | 15,790 | 0.0023% |
| 6727-00 | TOWNSHIP OF ORION | - | 0.0000% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 6732-00 | CITY OF ORONO | \$ 233,953 | 0.0344% |
| 6735-00 | CITY OF ORONOCO | 31,880 | 0.0047% |
| 6736-00 | CITY OF ORR | 17,129 | 0.0025% |
| 6737-00 | TOWNSHIP OF ORROCK | - | 0.0000% |
| 6742-00 | CITY OF ORTONVILLE | 53,124 | 0.0078% |
| 6743-00 | ORTONVILLE AREA HEALTH SERVICES | 1,098,145 | 0.1617% |
| 6752-00 | CITY OF OSAKIS | 50,623 | 0.0075% |
| 6764-00 | CITY OF OSLO | 10,823 | 0.0016% |
| 6766-00 | CITY OF OSSEO | 54,875 | 0.0081% |
| 6770-00 | TOWNSHIP OF OTISCO | 217 | 0.0000% |
| 6776-00 | CITY OF OTSEGO | 266,810 | 0.0393% |
| 6779-00 | TOWNSHIP OF OTTERTAIL PENINSULA | 269 | 0.0000% |
| 6780-00 | CITY OF OSTRANDER | 5,297 | 0.0008% |
| 6782-00 | TOWNSHIP OF OTTO | 2,700 | 0.0004% |
| 6786-00 | CITY OF OWATONNA | 674,941 | 0.0994% |
| 6786-04 | CITY OF OWATONNA MUNICIPAL UTILITIES | 530,249 | 0.0781% |
| 6800-00 | CITY OF PALISADE | 2,847 | 0.0004% |
| 6810-00 | CITY OF PARK RAPIDS | 113,874 | 0.0168% |
| 6820-01 | CITY OF PARKERS PRAIRIE | 21,098 | 0.0031% |
| 6834-00 | CITY OF PAYNESVILLE | 89,982 | 0.0132% |
| 6835-00 | TOWNSHIP OF PAYNESVILLE | 5,826 | 0.0009% |
| 6842-00 | TOWNSHIP OF PELICAN | - | 0.0000% |
| 6843-00 | TOWNSHIP OF PELICAN OTTERTAIL COUNTY | 615 | 0.0001% |
| 6850-00 | CITY OF PELICAN RAPIDS | 64,947 | 0.0096% |
| 6853-00 | CITY OF PENNOCK | 4,349 | 0.0006% |
| 6854-01 | CITY OF PEMBERTON | 4,268 | 0.0006% |
| 6862-00 | CITY OF PEQUOT LAKES | 49,625 | 0.0073% |
| 6870-00 | CITY OF PERHAM | 120,375 | 0.0177% |
| 6880-00 | CITY OF PETERSON | 8,363 | 0.0012% |
| 6888-00 | CITY OF PIERZ | 35,751 | 0.0053% |
| 6890-00 | CITY OF PILLAGER | 13,864 | 0.0020% |
| 6891-00 | TOWNSHIP OF PIKE CREEK | - | 0.0000% |
| 6892-00 | TOWNSHIP OF PIKE BAY | 2,785 | 0.0004% |
| 6904-00 | TOWNSHIP OF PINE CITY | 1,403 | 0.0002% |
| 6906-00 | CITY OF PINE CITY | 95,037 | 0.0140% |
| 6910-00 | CITY OF PINE ISLAND | 92,329 | 0.0136% |
| 6915-00 | TOWNSHIP OF PINE LAKE- PINE COUNTY | 1,044 | 0.0002% |
| 6922-00 | TOWNSHIP OF PINE RIVER | 3,175 | 0.0005% |
| 6924-00 | CITY OF PINE RIVER | 25,606 | 0.0038% |
| 6926-00 | CITY OF PIPESTONE | 141,948 | 0.0209% |
| 6928-00 | TOWNSHIP OF PLAINVIEW | 1,238 | 0.0002% |
| 6930-00 | CITY OF PLAINVIEW | 70,624 | 0.0104% |
| 6932-00 | CITY OF PLATO | 6,711 | 0.0010% |
| 6940-00 | TOWNSHIP OF PLEASANT PRAIRIE | 1,677 | 0.0002% |
| 6954-00 | CITY OF PLUMMER | 6,914 | 0.0010% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|-------------------------------------|---------------|--------------------|
| 6956-00 | CITY OF PLYMOUTH | \$ 1,553,014 | 0.2286% |
| 6980-00 | TOWNSHIP OF POKEGAMA | 8,372 | 0.0012% |
| 6994-00 | TOWNSHIP OF POWERS | 5,483 | 0.0008% |
| 7004-00 | TOWNSHIP OF PREBLE | 941 | 0.0001% |
| 7010-01 | CITY OF PRESTON MUNICIPAL UTILITIES | 47,882 | 0.0070% |
| 7010-02 | CITY OF PRESTON | 46,234 | 0.0068% |
| 7015-00 | TOWNSHIP OF PRINCETON | 2,188 | 0.0003% |
| 7016-00 | CITY OF PRINCETON | 153,348 | 0.0226% |
| 7016-02 | CITY OF PRINCETON PUBLIC UTILITIES | 85,939 | 0.0127% |
| 7018-00 | CITY OF PRINSBURG | 9,322 | 0.0014% |
| 7022-00 | CITY OF PRIOR LAKE | 471,559 | 0.0694% |
| 7024-00 | CITY OF PROCTOR PUBLIC UTILITIES | 13,882 | 0.0020% |
| 7026-00 | CITY OF PROCTOR | 58,662 | 0.0086% |
| 7038-00 | TOWNSHIP OF QUINCY | 930 | 0.0001% |
| 7043-00 | TOWNSHIP OF RACINE | 822 | 0.0001% |
| 7044-00 | CITY OF RACINE | 5,646 | 0.0008% |
| 7048-00 | CITY OF RAMSEY | 495,033 | 0.0729% |
| 7050-00 | CITY OF RANDALL | 21,923 | 0.0032% |
| 7051-00 | CITY OF RANDOLPH | 2,239 | 0.0003% |
| 7056-00 | CITY OF RANIER | 23,059 | 0.0034% |
| 7060-00 | TOWNSHIP OF RAPIDAN | 4,609 | 0.0007% |
| 7061-00 | TOWNSHIP OF RAVENNA | 1,117 | 0.0002% |
| 7066-00 | CITY OF RAYMOND | 10,537 | 0.0016% |
| 7072-00 | CITY OF RED LAKE FALLS | 29,951 | 0.0044% |
| 7078-00 | CITY OF RED WING | 799,202 | 0.1177% |
| 7084-00 | CITY OF REDWOOD FALLS | 307,892 | 0.0453% |
| 7098-02 | CITY OF REMER | 36,324 | 0.0053% |
| 7104-00 | CITY OF RENVILLE | 32,574 | 0.0048% |
| 7105-00 | CITY OF REVERE | 1,074 | 0.0002% |
| 7110-00 | CITY OF RICE | 18,092 | 0.0027% |
| 7118-00 | CITY OF RICE LAKE | 42,947 | 0.0063% |
| 7132-00 | CITY OF RICHFIELD | 1,070,116 | 0.1575% |
| 7138-00 | CITY OF RICHMOND | 24,424 | 0.0036% |
| 7139-00 | TOWNSHIP OF RICHMOND | 355 | 0.0001% |
| 7160-00 | CITY OF ROBBINSDALE | 434,362 | 0.0639% |
| 7164-00 | CITY OF ROCHESTER | 5,342,339 | 0.7865% |
| 7176-00 | TOWNSHIP OF ROCHESTER | 2,842 | 0.0004% |
| 7178-00 | ROCHESTER CASCADE ROAD SERVICES JP | 25,816 | 0.0038% |
| 7181-00 | CITY OF ROCK CREEK | 10,877 | 0.0016% |
| 7186-00 | TOWNSHIP OF ROCKFORD | 21,311 | 0.0031% |
| 7188-00 | CITY OF ROCKFORD | 66,309 | 0.0098% |
| 7190-00 | CITY OF ROCKVILLE | 37,633 | 0.0055% |
| 7206-00 | CITY OF ROGERS | 455,885 | 0.0671% |
| 7210-00 | ROLLING GREEN TOWNSHIP | 692 | 0.0001% |
| 7214-00 | CITY OF ROLLINGSTONE | 14,641 | 0.0022% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 7224-00 | TOWNSHIP OF ROOSEVELT | \$ 6,369 | 0.0009% |
| 7234-00 | CITY OF ROSE CREEK | 6,857 | 0.0010% |
| 7238-00 | CITY OF ROSEAU | 100,278 | 0.0148% |
| 7250-00 | CITY OF ROSEMOUNT | 534,136 | 0.0786% |
| 7258-00 | CITY OF ROSEVILLE | 894,896 | 0.1317% |
| 7259-00 | NE METRO AREA MUNI INTERWORKING COLL | 215,282 | 0.0317% |
| 7270-00 | CITY OF ROTHSAY | 15,144 | 0.0022% |
| 7276-00 | TOWNSHIP OF ROUND LAKE | 1,168 | 0.0002% |
| 7278-00 | CITY OF ROUND LAKE | 16,249 | 0.0024% |
| 7285-00 | TOWNSHIP OF ROYALTON | 1,533 | 0.0002% |
| 7286-00 | CITY OF ROYALTON | 19,189 | 0.0028% |
| 7290-00 | CITY OF RUSH | 35,974 | 0.0053% |
| 7294-00 | CITY OF RUSHFORD | 83,180 | 0.0122% |
| 7295-00 | CITY OF RUSHFORD VILLAGE | 9,746 | 0.0014% |
| 7296-00 | CITY OF RUSHMORE | 9,350 | 0.0014% |
| 7300-00 | CITY OF RUSSELL | 20,192 | 0.0030% |
| 7304-00 | CITY OF RUTHTON | 8,177 | 0.0012% |
| 7306-00 | TOWNSHIP OF RUTLAND | 941 | 0.0001% |
| 7314-00 | CITY OF SACRED HEART | 23,693 | 0.0035% |
| 7318-00 | CITY OF ST ANTHONY | 228,738 | 0.0337% |
| 7320-00 | CITY OF SAINT AUGUSTA | 30,978 | 0.0046% |
| 7322-00 | CITY OF ST BONIFACIUS | 25,738 | 0.0038% |
| 7324-00 | CITY OF ST CHARLES | 91,024 | 0.0134% |
| 7328-00 | CITY OF ST CLAIR | 12,219 | 0.0018% |
| 7330-00 | CITY OF ST CLOUD | 1,792,935 | 0.2640% |
| 7334-00 | CITY OF ST FRANCIS | 161,778 | 0.0238% |
| 7338-00 | CITY OF ST HILAIRE | 6,799 | 0.0010% |
| 7340-00 | CITY OF ST JAMES | 187,501 | 0.0276% |
| 7341-51 | TOWNSHIP OF ST JAMES | 310 | 0.0000% |
| 7350-00 | CITY OF ST JOSEPH | 131,792 | 0.0194% |
| 7354-00 | CITY OF ST LEO | 894 | 0.0001% |
| 7356-00 | CITY OF ST LOUIS PARK | 1,572,502 | 0.2315% |
| 7368-00 | CITY OF ST MICHAEL | 222,344 | 0.0327% |
| 7370-00 | CITY OF ST PAUL | 12,444,643 | 1.8321% |
| 7370-01 | ST PAUL PORT AUTHORITY | 199,788 | 0.0294% |
| 7444-00 | REGIONS HOSPITAL - MAIL STOP | 43,742 | 0.0064% |
| 7474-00 | CITY OF ST PAUL PARK | 77,125 | 0.0114% |
| 7476-00 | RIVERS EDGE HOSPITAL & CLINIC | 1,215,947 | 0.1790% |
| 7476-01 | CITY OF ST PETER | 456,174 | 0.0672% |
| 7477-00 | CITY OF ST STEPHEN | 1,454 | 0.0002% |
| 7496-00 | CITY OF SANBORN | 9,495 | 0.0014% |
| 7508-00 | CITY OF SANDSTONE | 44,269 | 0.0065% |
| 7520-00 | TOWNSHIP OF SARGEANT | 39 | 0.0000% |
| 7524-00 | CITY OF SARTELL | 233,589 | 0.0344% |
| 7526-00 | CITY OF SAUK CENTRE | 73,245 | 0.0108% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 7527-00 | CITY OF SAUK CENTRE PUBLIC UTILITIES | \$ 97,211 | 0.0143% |
| 7532-00 | CITY OF SAUK RAPIDS | 219,067 | 0.0323% |
| 7536-00 | CITY OF SAVAGE | 640,552 | 0.0943% |
| 7546-00 | TOWNSHIP OF SCANDIA VALLEY | 3,275 | 0.0005% |
| 7548-00 | CITY OF SCANLON | 12,811 | 0.0019% |
| 7550-00 | TOWNSHIP OF SCHROEDER | 611 | 0.0001% |
| 7562-00 | CITY OF SEBEKA | 30,727 | 0.0045% |
| 7570-00 | TOWNSHIP OF SEVERANCE | (378) | -0.0001% |
| 7575-00 | CITY OF SHAFER | 18,854 | 0.0028% |
| 7578-00 | CITY OF SHAKOPEE | 783,458 | 0.1153% |
| 7578-01 | SHAKOPEE PUBLIC UTILITIES COMMISSION | 446,999 | 0.0658% |
| 7580-00 | TOWNSHIP OF SHAMROCK | 19,697 | 0.0029% |
| 7585-00 | TOWNSHIP OF SHELBY | 467 | 0.0001% |
| 7590-00 | CITY OF SHELLY | 8,021 | 0.0012% |
| 7602-00 | CITY OF SHERBURN | 34,757 | 0.0051% |
| 7603-00 | TOWNSHIP OF SHETEK | 586 | 0.0001% |
| 7604-00 | TOWNSHIP OF SHINGOBBE | 8,269 | 0.0012% |
| 7605-00 | TOWNSHIP OF SHIELDSVILLE | 1,124 | 0.0002% |
| 7622-00 | CITY OF SHOREVIEW | 691,163 | 0.1018% |
| 7624-00 | CITY OF SHOREWOOD | 181,482 | 0.0267% |
| 7638-00 | CITY OF SILVER BAY | 107,362 | 0.0158% |
| 7642-00 | TOWNSHIP OF SILVER CREEK -- LAKE COUNTY | 13,651 | 0.0020% |
| 7644-00 | TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY | 13,534 | 0.0020% |
| 7648-00 | CITY OF SILVER LAKE | 27,673 | 0.0041% |
| 7649-00 | TOWNSHIP OF SILVER LAKE | 226 | 0.0000% |
| 7650-00 | TOWNSHIP OF SKANDIA | 781 | 0.0001% |
| 7680-00 | CITY OF SLAYTON | 44,740 | 0.0066% |
| 7682-00 | CITY OF SLEEPY EYE | 147,476 | 0.0217% |
| 7682-01 | CITY OF SLEEPY EYE HOSPITAL | 644,069 | 0.0948% |
| 7691-00 | TOWNSHIP OF SOLWAY | 1,966 | 0.0003% |
| 7692-00 | CITY OF SOUTH ST PAUL | 484,925 | 0.0714% |
| 7708-00 | TOWNSHIP OF SOUTH BEND | 13,701 | 0.0020% |
| 7710-00 | TOWNSHIP OF SOUTH BRANCH | - | 0.0000% |
| 7714-01 | CITY OF SOUTH HAVEN | 5,815 | 0.0009% |
| 7718-00 | TOWNSHIP OF SOUTHSIDE | 2,094 | 0.0003% |
| 7734-00 | CITY OF SPICER | 26,441 | 0.0039% |
| 7742-00 | CITY OF SPRING GROVE | 37,726 | 0.0056% |
| 7750-00 | CITY OF SPRING LAKE PARK | 114,909 | 0.0169% |
| 7752-00 | CITY OF SPRING PARK | 21,172 | 0.0031% |
| 7760-00 | CITY OF SPRING VALLEY | 37,193 | 0.0055% |
| 7760-02 | CITY OF SPRING VALLEY UTILITIES | 52,371 | 0.0077% |
| 7762-00 | TOWNSHIP OF SPRINGDALE | - | 0.0000% |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | 102,845 | 0.0151% |
| 7770-00 | TOWNSHIP OF SPRINGVALE | 1,245 | 0.0002% |
| 7784-00 | CITY OF STACY LIQUOR | 51,711 | 0.0076% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 7784-01 | CITY OF STACY | \$ 40,901 | 0.0060% |
| 7786-00 | TOWNSHIP OF STANFORD | 6,495 | 0.0010% |
| 7787-00 | TOWNSHIP OF STANTON | 2,107 | 0.0003% |
| 7796-00 | CITY OF STAPLES | 97,306 | 0.0143% |
| 7802-00 | TOWNSHIP OF STAR LAKE | 1,759 | 0.0003% |
| 7804-00 | CITY OF STARBUCK | 27,388 | 0.0040% |
| 7814-00 | CITY OF STEPHEN | 31,078 | 0.0046% |
| 7820-00 | CITY OF STEWART | 16,194 | 0.0024% |
| 7822-00 | CITY OF STEWARTVILLE | 124,439 | 0.0183% |
| 7824-00 | CITY OF STILLWATER | 503,974 | 0.0742% |
| 7825-00 | CITY OF STILLWATER WATER DEPARTMENT | - | 0.0000% |
| 7826-00 | TOWNSHIP OF STILLWATER | 8,023 | 0.0012% |
| 7830-01 | TOWNSHIP OF STOCKHOLM | 6,232 | 0.0009% |
| 7835-00 | CITY OF STOCKTON | 12,180 | 0.0018% |
| 7840-00 | TOWNSHIP OF STONEY RUN | 730 | 0.0001% |
| 7848-00 | CITY OF STORDEN | 5,829 | 0.0009% |
| 7849-00 | TOWNSHIP OF STORDEN | - | 0.0000% |
| 7862-00 | TOWNSHIP OF STURGEON LAKE | 2,249 | 0.0003% |
| 7881-00 | TOWNSHIP OF SUNRISE | 7,000 | 0.0010% |
| 7900-00 | TOWNSHIP OF SVERDRUP | 5,749 | 0.0008% |
| 7905-00 | TOWNSHIP OF SWAN RIVER | - | 0.0000% |
| 7908-00 | CITY OF SWANVILLE | 5,105 | 0.0008% |
| 7920-00 | TOWNSHIP OF SYLVAN | 7,265 | 0.0011% |
| 7926-00 | CITY OF TACONITE | 12,164 | 0.0018% |
| 7946-00 | CITY OF TAYLORS FALLS | 26,409 | 0.0039% |
| 7966-00 | CITY OF THIEF RIVER FALLS | 369,728 | 0.0544% |
| 7966-01 | NORTHERN MUNICIPAL POWER AGENCY | 33,872 | 0.0050% |
| 7966-03 | THIEF RIVER FALLS REGIONAL AIRPORT AUTH | 28,034 | 0.0041% |
| 7974-00 | TOWNSHIP OF THOMSON | 40,434 | 0.0060% |
| 7980-00 | TOWNSHIP OF THUNDER LAKE | 1,511 | 0.0002% |
| 8002-00 | CITY OF TONKA BAY | 44,290 | 0.0065% |
| 8012-00 | CITY OF TOWER | 21,292 | 0.0031% |
| 8014-00 | CITY OF TRACY | 80,024 | 0.0118% |
| 8026-00 | CITY OF TRIMONT | 14,359 | 0.0021% |
| 8030-00 | TOWNSHIP OF TROUT LAKE | 522 | 0.0001% |
| 8040-00 | CITY OF TRUMAN | 42,087 | 0.0062% |
| 8041-00 | CITY OF TRUMAN MUNICIPAL LIGHT PLANT | - | 0.0000% |
| 8045-00 | TUMULI TOWNSHIP | - | 0.0000% |
| 8047-00 | TOWNSHIP OF TURNER | 959 | 0.0001% |
| 8050-00 | TOWNSHIP OF TURTLE LAKE CASS CO | 2,643 | 0.0004% |
| 8051-00 | TOWNSHIP OF TURTLE LAKE | 1,985 | 0.0003% |
| 8060-01 | CITY OF TWIN LAKES | 897 | 0.0001% |
| 8061-00 | TOWNSHIP OF TWIN LAKES CARLTON CO | 2,759 | 0.0004% |
| 8062-00 | CITY OF TWIN VALLEY | 27,353 | 0.0040% |
| 8064-00 | CITY OF TWO HARBORS | 247,633 | 0.0365% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------------------|---------------|--------------------|
| 8068-00 | TOWNSHIP OF TWO RIVERS | \$ 1,072 | 0.0002% |
| 8070-00 | CITY OF TYLER | 42,218 | 0.0062% |
| 8082-00 | CITY OF ULEN | 23,685 | 0.0035% |
| 8082-01 | CITY OF ULEN VIKING MANOR | 193,478 | 0.0285% |
| 8086-00 | CITY OF UNDERWOOD | 17,492 | 0.0026% |
| 8092-00 | CITY OF UPSALA | 11,344 | 0.0017% |
| 8093-00 | CITY OF UTICA | 1,495 | 0.0002% |
| 8095-00 | TOWNSHIP OF URNESS | - | 0.0000% |
| 8102-01 | CITY OF VADNAIS HEIGHTS | 196,387 | 0.0289% |
| 8105-00 | TOWNSHIP OF VAIL | 428 | 0.0001% |
| 8112-00 | TOWNSHIP OF VASA | 4,243 | 0.0006% |
| 8122-02 | CITY OF VERGAS | 22,467 | 0.0033% |
| 8127-00 | TOWNSHIP OF VERMILLION | 1,299 | 0.0002% |
| 8128-00 | CITY OF VERMILLION | 1,849 | 0.0003% |
| 8130-00 | CITY OF VERNDALE | 21,577 | 0.0032% |
| 8134-00 | TOWNSHIP OF VERNON | 579 | 0.0001% |
| 8136-00 | CITY OF VERNON CENTER | 8,612 | 0.0013% |
| 8144-00 | CITY OF VESTA | 7,981 | 0.0012% |
| 8146-00 | TOWNSHIP OF VICTOR | 5,844 | 0.0009% |
| 8148-00 | CITY OF VICTORIA | 214,241 | 0.0315% |
| 8160-00 | CITY OF VILLARD | 1,438 | 0.0002% |
| 8168-00 | CITY OF VIRGINIA | 370,197 | 0.0545% |
| 8180-01 | CITY OF VIRGINIA MUNICIPAL UTILITIES | 265,723 | 0.0391% |
| 8188-00 | CITY OF WABASHA | 100,603 | 0.0148% |
| 8190-00 | CITY OF WABASSO | 20,898 | 0.0031% |
| 8192-00 | TOWNSHIP OF WABEDO | 1,090 | 0.0002% |
| 8194-00 | CITY OF WACONIA | 300,072 | 0.0442% |
| 8196-00 | TOWNSHIP OF WACONIA | 5,709 | 0.0008% |
| 8202-00 | CITY OF WADENA | 203,433 | 0.0299% |
| 8206-00 | CITY OF WAHKON | 9,038 | 0.0013% |
| 8210-00 | CITY OF WAITE PARK | 203,369 | 0.0299% |
| 8215-00 | TOWNSHIP OF WAKEFIELD | 14,206 | 0.0021% |
| 8220-00 | CITY OF WALDORF | 6,700 | 0.0010% |
| 8222-00 | CITY OF WALKER | 54,112 | 0.0080% |
| 8226-00 | CITY OF WALNUT GROVE | 24,739 | 0.0036% |
| 8237-00 | TOWNSHIP OF WALTHAM | - | 0.0000% |
| 8240-00 | TOWNSHIP OF WANAMINGO | 3,286 | 0.0005% |
| 8242-00 | CITY OF WANAMINGO | 28,247 | 0.0042% |
| 8244-00 | CITY OF WANDA | 1,838 | 0.0003% |
| 8254-00 | CITY OF WARREN | 79,852 | 0.0118% |
| 8254-01 | NORTH STAR ASSISTED LIVING | - | 0.0000% |
| 8260-00 | CITY OF WARROAD | 120,797 | 0.0178% |
| 8262-00 | TOWNSHIP OF WARSAW | 4,277 | 0.0006% |
| 8266-00 | CITY OF WASECA | 268,548 | 0.0395% |
| 8269-00 | TOWNSHIP OF WASIOJA | 1,242 | 0.0002% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 8272-00 | TOWNSHIP OF WATAB | \$ 2,434 | 0.0004% |
| 8282-00 | TOWNSHIP OF WATERTOWN | 6,473 | 0.0010% |
| 8284-00 | CITY OF WATERTOWN | 68,193 | 0.0100% |
| 8286-00 | CITY OF WATERVILLE | 43,026 | 0.0063% |
| 8290-00 | CITY OF WATKINS | 21,122 | 0.0031% |
| 8294-00 | CITY OF WATSON | 2,507 | 0.0004% |
| 8296-00 | CITY OF WAUBUN | 4,149 | 0.0006% |
| 8304-00 | CITY OF WAVERLY | 51,492 | 0.0076% |
| 8305-00 | TOWNSHIP OF WAWINA | 416 | 0.0001% |
| 8308-00 | CITY OF WAYZATA | 425,271 | 0.0626% |
| 8311-00 | TOWNSHIP OF WEBSTER | 4,514 | 0.0007% |
| 8315-00 | TOWNSHIP OF WELCH | (1) | 0.0000% |
| 8318-01 | CITY OF WELCOME | 16,289 | 0.0024% |
| 8324-00 | CITY OF WELLS | 56,728 | 0.0084% |
| 8325-00 | CITY OF WELLS PUBLIC UTILITIES | 52,033 | 0.0077% |
| 8326-00 | CITY OF WENDELL | 3,015 | 0.0004% |
| 8334-00 | CITY OF WEST CONCORD | 28,464 | 0.0042% |
| 8339-00 | TOWNSHIP OF WEST HERON LAKE | 750 | 0.0001% |
| 8340-00 | TOWNSHIP OF WEST NEWTON | 470 | 0.0001% |
| 8342-00 | CITY OF WEST ST PAUL | 393,114 | 0.0579% |
| 8350-00 | CITY OF WESTBROOK MUNICIPAL UTILITIES | 23,732 | 0.0035% |
| 8352-00 | TOWNSHIP OF WESTBROOK | - | 0.0000% |
| 8354-00 | CITY OF WESTBROOK | 15,963 | 0.0024% |
| 8372-00 | TOWNSHIP OF WHEATLAND | 1,352 | 0.0002% |
| 8376-00 | CITY OF WHEATON | 30,171 | 0.0044% |
| 8380-00 | TOWN OF WHITE | 51,867 | 0.0076% |
| 8382-00 | TOWNSHIP OF WHITE BEAR | 147,857 | 0.0218% |
| 8384-00 | CITY OF WHITE BEAR LAKE | 438,478 | 0.0646% |
| 8410-00 | CITY OF WILLIAMS | 6,944 | 0.0010% |
| 8412-00 | CITY OF WILLMAR | 447,807 | 0.0659% |
| 8413-00 | CITY OF WILLMAR MUNICIPAL UTILITIES | 224,685 | 0.0331% |
| 8422-00 | CITY OF WILLERNIE | 3,737 | 0.0006% |
| 8428-00 | TOWNSHIP OF WILMONT | - | 0.0000% |
| 8430-00 | CITY OF WILMONT | 8,164 | 0.0012% |
| 8435-00 | TOWNSHIP OF WILSON (WINONA COUNTY) | 43 | 0.0000% |
| 8435-51 | TOWNSHIP OF WILSON WINONA CO | 299 | 0.0000% |
| 8440-00 | TOWNSHIP OF WINDEMERE | 351 | 0.0001% |
| 8446-00 | CITY OF WINDOM | 229,453 | 0.0338% |
| 8456-00 | CITY OF WINGER | 4,107 | 0.0006% |
| 8460-00 | CITY OF WINNEBAGO | 34,686 | 0.0051% |
| 8462-00 | CITY OF WINONA | 691,185 | 0.1018% |
| 8470-00 | CITY OF WINSTED | 39,453 | 0.0058% |
| 8472-00 | CITY OF WINTHROP | 44,456 | 0.0065% |
| 8474-01 | CITY OF WINTON | 4,780 | 0.0007% |
| 8484-00 | CITY OF WOLF LAKE | 9,128 | 0.0013% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 8488-00 | TOWNSHIP OF WOLFORD | \$ 762 | 0.0001% |
| 8490-00 | CITY OF WOLVERTON | 1,935 | 0.0003% |
| 8494-00 | CITY OF WOOD LAKE | 9,292 | 0.0014% |
| 8496-00 | CITY OF WOODBURY | 1,456,252 | 0.2144% |
| 8498-00 | TOWNSHIP OF WOODLAND | 6,012 | 0.0009% |
| 8516-00 | TOWNSHIP OF WORKMAN | - | 0.0000% |
| 8518-01 | CITY OF WORTHINGTON | 483,556 | 0.0712% |
| 8526-00 | CITY OF WRENSHALL | 6,370 | 0.0009% |
| 8527-00 | TOWNSHIP OF WUORI | 3,497 | 0.0005% |
| 8536-00 | TOWNSHIP OF WYANETT | 1,880 | 0.0003% |
| 8540-00 | CITY OF WYKOFF | 5,632 | 0.0008% |
| 8546-00 | CITY OF WYOMING | 103,970 | 0.0153% |
| 8550-00 | TOWNSHIP OF YORK | 712 | 0.0001% |
| 8554-01 | CITY OF NORWOOD YOUNG AMERICA | 85,444 | 0.0126% |
| 8556-00 | TOWNSHIP OF YUCATAN | 1,374 | 0.0002% |
| 8560-00 | CITY OF ZIMMERMAN | 88,344 | 0.0130% |
| 8570-00 | CITY OF ZUMBROTA | 72,964 | 0.0107% |
| 8572-00 | ZUMBROTA AREA AMBULANCE ASSOCIATION | 35,086 | 0.0052% |
| 9005-00 | SOJOURNER TRUTH ACADEMY CHARTER SCHOOL | 125,924 | 0.0185% |
| 9006-00 | CITY OF STURGEON LAKE | 6,330 | 0.0009% |
| 9007-00 | NORTHWEST PASSAGE HIGH SCHOOL | 26,971 | 0.0040% |
| 9009-00 | SOUTH WASHINGTON WATERSHED DISTRICT | 37,113 | 0.0055% |
| 9010-00 | LA CRESCENT MONTESSORI & STEM | 26,426 | 0.0039% |
| 9013-00 | SAND HILL RIVER WATERSHED DISTRICT | 6,451 | 0.0009% |
| 9014-00 | MATH AND SCIENCE ACADEMY | 48,889 | 0.0072% |
| 9016-00 | TOWNSHIP OF FLORENCE | 52 | 0.0000% |
| 9020-00 | ALEXANDRIA LAKE AREA SANITARY DISTRICT | 145,444 | 0.0214% |
| 9021-00 | AITKIN COUNTY SWCD | 26,468 | 0.0039% |
| 9022-00 | PRIME WEST HEALTH SYSTEM JPB | 1,082,031 | 0.1593% |
| 9024-00 | TOWNSHIP OF SPRING LAKE | 4,995 | 0.0007% |
| 9025-00 | NORTH LAKES ACADEMY | 49,661 | 0.0073% |
| 9027-00 | HIGHER GROUND ACADEMY - 4027 | 229,620 | 0.0338% |
| 9028-00 | TRA EMPLOYER | - | 0.0000% |
| 9030-00 | AREA II MINNESOTA RIVER BASIN PROJECTS | 12,523 | 0.0018% |
| 9035-00 | TOWNSHIP OF JANESVILLE | 400 | 0.0001% |
| 9037-00 | NORTHERN DAKOTA COUNTY CABLE COMMISSION | 33,923 | 0.0050% |
| 9038-00 | ARROWHEAD LIBRARY SYSTEM | 86,308 | 0.0127% |
| 9041-00 | TRAILBLAZER JOINT POWERS BOARD | 287,344 | 0.0423% |
| 9042-00 | CITY OF DOVER | 5,884 | 0.0009% |
| 9043-00 | ARROWHEAD REGIONAL COMPUTING | 68,485 | 0.0101% |
| 9044-00 | ARDC | 206,557 | 0.0304% |
| 9047-00 | CITY OF HAMPTON | 6,225 | 0.0009% |
| 9048-00 | ROSEAU RIVER WATERSHED DISTRICT | 13,318 | 0.0020% |
| 9050-00 | ASSOCIATION OF MINNESOTA COUNTIES | 177,404 | 0.0261% |
| 9053-00 | RED ROCK RURAL WATER SYSTEM | 55,459 | 0.0082% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 9055-00 | QUAD CITIES JOINT POWERS BOARD | \$ 890 | 0.0001% |
| 9057-00 | HIGH SCHOOL FOR THE RECORDING ARTS | 70,481 | 0.0104% |
| 9061-00 | TOWNSHIP OF BEMIDJI | 7,664 | 0.0011% |
| 9064-00 | RICH PRAIRIE SEWER AND WATER DISTRICT | 9,840 | 0.0014% |
| 9068-00 | BATTLE LAKE MOTOR PATROL ASSOCIATION | 14,056 | 0.0021% |
| 9070-00 | BECKER COUNTY SWCD | 65,747 | 0.0097% |
| 9077-00 | TOWNSHIP OF DELL GROVE | - | 0.0000% |
| 9080-00 | BEMIDJI REGIONAL INTERDISTRICT COUNCIL | 90,563 | 0.0133% |
| 9082-00 | BENTON COUNTY SWCD | 35,902 | 0.0053% |
| 9083-00 | BENTON STEARNS COUNTY SPECIAL EDUCATION | 68,863 | 0.0101% |
| 9084-00 | BLUE EARTH COUNTY SWCD | 21,612 | 0.0032% |
| 9085-00 | BIG STONE COUNTY SWCD | 13,590 | 0.0020% |
| 9087-00 | BROWN COUNTY SWCD | 21,577 | 0.0032% |
| 9089-00 | CLEARWATER COUNTY SWCD | 16,892 | 0.0025% |
| 9092-00 | BOVEY COLERAINE TREATMENT PLANT COMM | 10,120 | 0.0015% |
| 9095-00 | BOIS DE SIOUX WATERSHED DISTRICT | 10,267 | 0.0015% |
| 9097-00 | SOUTHWEST METRO INTERMEDIATE DIST 288 | 404,379 | 0.0595% |
| 9098-00 | CENTRAL MN EDUC RESEARCH & DEV COUNCIL | 162,245 | 0.0239% |
| 9099-00 | CARLTON COUNTY SWCD | 44,216 | 0.0065% |
| 9101-00 | CCLNS JOINT POWERS BOARD #3 | 21,757 | 0.0032% |
| 9103-00 | CARVER COUNTY SWCD | 45,001 | 0.0066% |
| 9105-00 | RESOURCE TRAINING AND SOLUTIONS | 126,285 | 0.0186% |
| 9107-00 | CENTRAL ST CROIX VALLEY CABLE | 18,148 | 0.0027% |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | 18,299 | 0.0027% |
| 9111-00 | CITY EMPLOYEES' UNION 363 | 7,974 | 0.0012% |
| 9113-00 | CHISHOLM-HIBBING AIRPORT AUTHORITY | 54,545 | 0.0080% |
| 9115-00 | CLAY COUNTY SWCD | 29,948 | 0.0044% |
| 9121-00 | COTTONWOOD COUNTY SWCD | 30,353 | 0.0045% |
| 9124-00 | COON CREEK WATERSHED DISTRICT | 54,755 | 0.0081% |
| 9125-00 | CROSSLAKE COMMUNITY SCHOOL | 64,023 | 0.0094% |
| 9129-00 | CROOKSTON HOUSING & ECON DEV AUTHORITY | 14,975 | 0.0022% |
| 9133-00 | SCHOOLCRAFT LEARNING COMMUNITY | 49,794 | 0.0073% |
| 9134-00 | PIONEERLAND LIBRARY SYSTEM | 182,598 | 0.0269% |
| 9135-00 | CROW WING COUNTY SWCD | 26,390 | 0.0039% |
| 9136-00 | TIES | - | 0.0000% |
| 9138-00 | DAKOTA COUNTY SWCD | 76,983 | 0.0113% |
| 9140-00 | DOVER-EYOTA ST CHARLES SANITARY DISTRICT | 16,707 | 0.0025% |
| 9141-00 | DOUGLAS COUNTY SWCD | 32,905 | 0.0048% |
| 9142-00 | DODGE COUNTY SWCD | 16,421 | 0.0024% |
| 9145-00 | ARCADIA CHARTER SCHOOL | 22,191 | 0.0033% |
| 9148-00 | AURORA CHARTER SCHOOL | 100,657 | 0.0148% |
| 9151-00 | ROSA PARKS CHARTER HIGH SCHOOL | 3,370 | 0.0005% |
| 9152-00 | EAST CENTRAL REGIONAL DEV. COMMISSION | 48,421 | 0.0071% |
| 9153-00 | RIVERWAY LEARNING COMMUNITY | 47,461 | 0.0070% |
| 9155-00 | SOUTHWEST TRANSIT | 240,284 | 0.0354% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 9158-00 | EAST CENTRAL REGIONAL LIBRARY | \$ 148,647 | 0.0219% |
| 9160-00 | NORMAN COUNTY SWCD | 14,884 | 0.0022% |
| 9162-00 | EAST OTTER TAIL COUNTY SWCD | 64,598 | 0.0095% |
| 9165-00 | EXCELSIOR FIRE DISTRICT | 7,772 | 0.0011% |
| 9167-00 | TOWNSHIP OF GLENWOOD | 482 | 0.0001% |
| 9168-00 | EAST RANGE JOINT POWERS BOARD | 1,500 | 0.0002% |
| 9172-00 | METROPOLITAN ECSU REGION 11 | 84,767 | 0.0125% |
| 9176-01 | SOURCEWELL | 3,065,311 | 0.4513% |
| 9180-00 | HUMAN SERVICES OF FARIBAULT & MARTIN CO | 670,486 | 0.0987% |
| 9181-00 | FREEBORN COUNTY SWCD | 22,969 | 0.0034% |
| 9183-00 | GOODHUE COUNTY SWCD | 40,274 | 0.0059% |
| 9186-00 | ECHO CHARTER SCHOOL | 29,776 | 0.0044% |
| 9187-00 | TOWNSHIP OF EUREKA | 7,123 | 0.0010% |
| 9191-00 | CITY OF CUYUNA | 2,399 | 0.0004% |
| 9193-00 | GRANT COUNTY SWCD | 15,363 | 0.0023% |
| 9194-00 | GREAT RIVER REGIONAL LIBRARY | 453,241 | 0.0667% |
| 9197-00 | TOWNSHIP OF THOMASTOWN | 419 | 0.0001% |
| 9198-00 | GREENWAY JOINT RECREATION ASSOCIATION | 10,236 | 0.0015% |
| 9200-00 | HEADWATERS REGIONAL DEVELOPMENT COMM | 70,817 | 0.0104% |
| 9201-00 | TOWNSHIP OF MONROE | 469 | 0.0001% |
| 9203-00 | HUBBARD COUNTY SWCD | 29,835 | 0.0044% |
| 9207-00 | RED RIVER WATERSHED MANAGEMENT | 17,237 | 0.0025% |
| 9208-00 | GARRISON-KATHIO SANITARY DISTRICT | 1,335 | 0.0002% |
| 9209-00 | AGRICULTURAL & FOOD SCIENCES ACADEMY | 95,585 | 0.0141% |
| 9211-00 | TOWNSHIP OF WASKISH | 313 | 0.0000% |
| 9212-00 | PENNINGTON-RED LAKE COUNTY NURSING SERVI | 62,123 | 0.0091% |
| 9213-00 | EXCELL ACADEMY FOR HIGHER LEARNING | 146,649 | 0.0216% |
| 9218-00 | MINNESOTA VALLEY EDUCATIONAL DISTRICT | 42,391 | 0.0062% |
| 9219-00 | ISANTI SOIL & WATER CONSERVATION DISTRICT | 30,281 | 0.0045% |
| 9221-00 | MINNEWASKA AREA ISD-2149 | 311,503 | 0.0459% |
| 9225-00 | KANDIYOHI COUNTY SWCD | 27,204 | 0.0040% |
| 9227-00 | ITASCA COUNTY SWCD | 35,776 | 0.0053% |
| 9230-00 | KITCHIGAMI REGIONAL LIBRARY | 138,300 | 0.0204% |
| 9232-00 | KITTSOON-MARSHALL COUNTY RURAL WATER SYST | - | 0.0000% |
| 9233-00 | KOOCHICHING COUNTY SWCD | 21,352 | 0.0031% |
| 9234-00 | LAKE AGASSIZ SPECIAL EDUCATION COOP | 33,576 | 0.0049% |
| 9235-00 | LAC QUI PARLE COUNTY SWCD | 24,824 | 0.0037% |
| 9236-00 | LAKE MINNETONKA CONSERVATION DISTRICT | 15,001 | 0.0022% |
| 9237-00 | KITTSOON COUNTY SWCD | 16,729 | 0.0025% |
| 9238-00 | LAKE AGASSIZ REGIONAL LIBRARY | 164,839 | 0.0243% |
| 9239-00 | FERGUS FALLS SPECIAL EDUCATION 935 | 22,206 | 0.0033% |
| 9240-00 | SOUTHERN MINNESOTA EDUCATION CONSORTIUM | 149,652 | 0.0220% |
| 9243-00 | KANABEC COUNTY SWCD | 18,182 | 0.0027% |
| 9244-00 | LAC QUI PARLE/YELLOW BANK WATERSHED | 30,536 | 0.0045% |
| 9245-00 | LAKE MINNETONKA COMMUNICATION COMMISSION | 11,664 | 0.0017% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 9246-00 | WESTBROOK WALNUT GROVE SCHOOLS ISD 2898 | \$ 145,551 | 0.0214% |
| 9249-00 | TOWNSHIP OF ALEXANDRIA | 5,189 | 0.0008% |
| 9250-00 | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL | 186,177 | 0.0274% |
| 9251-00 | PILLAGER AREA CHARTER SCHOOL | 5,486 | 0.0008% |
| 9252-00 | LINCOLN COUNTY SWCD | 18,062 | 0.0027% |
| 9254-00 | LEAGUE OF MINNESOTA CITIES | 988,704 | 0.1456% |
| 9256-00 | LOGIS | 678,294 | 0.0999% |
| 9262-00 | MARSHALL- POLK COUNTY RURAL WATER SYSTEM | 27,368 | 0.0040% |
| 9263-00 | MEEKER COUNTY SWCD | 20,660 | 0.0030% |
| 9264-00 | MEEKER AND WRIGHT SPECIAL EDUCATION COOP | 131,072 | 0.0193% |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | 6,270,131 | 0.9231% |
| 9267-00 | LAKE COUNTY SWCD | 22,739 | 0.0033% |
| 9268-00 | MARTIN COUNTY SWCD | 26,176 | 0.0039% |
| 9269-00 | MARSHALL COUNTY SWCD | 14,536 | 0.0021% |
| 9271-01 | MAHNOMEN COUNTY SWCD | 6,480 | 0.0010% |
| 9272-00 | MINNESOTA INTER-COUNTY ASSOCIATION | 13,459 | 0.0020% |
| 9276-00 | TWIN CITIES INTERNATIONAL SCHOOL | 192,162 | 0.0283% |
| 9278-00 | METROPOLITAN LIBRARY SERVICE AGENCY | 41,622 | 0.0061% |
| 9280-00 | RIDGEWAY COMMUNITY SCHOOL | 17,807 | 0.0026% |
| 9282-00 | CITY OF MAGNOLIA | 4,051 | 0.0006% |
| 9283-00 | TOWN OF NEW INDEPENDENCE | 1,019 | 0.0001% |
| 9284-00 | METROPOLITAN MOSQUITO CONTROL DISTRICT | 376,579 | 0.0554% |
| 9287-00 | FRIENDSHIP ACADEMY OF FINE ARTS | 61,745 | 0.0091% |
| 9291-00 | TOWNSHIP OF FOSTER | 713 | 0.0001% |
| 9292-00 | WEST LAKELAND TOWNSHIP | 9,368 | 0.0014% |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | 376 | 0.0001% |
| 9298-00 | FIT ACADEMY | 60,465 | 0.0089% |
| 9300-00 | THREE RIVERS PARK DISTRICT | 2,334,946 | 0.3437% |
| 9303-00 | NW SUB INTEGRATION SCHOOL DIST- 6078 | 25,015 | 0.0037% |
| 9305-00 | METRONET | 8,431 | 0.0012% |
| 9307-00 | RAMSEY WASHINGTON METRO WATERSHED DIST | 106,505 | 0.0157% |
| 9310-00 | TOWNSHIP OF TURTLE RIVER | 640 | 0.0001% |
| 9312-00 | HERON LAKE WATERSHED DISTRICT | 3,431 | 0.0005% |
| 9313-00 | KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT | 15,631 | 0.0023% |
| 9314-00 | MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI | 25,507 | 0.0038% |
| 9316-00 | MIDWEST SPEC EDUC COOP DISTRICT #398 | 24,969 | 0.0037% |
| 9317-00 | MINNESOTA COUNTIES COMPUTER COOPERATIVE | 44,781 | 0.0066% |
| 9318-00 | MILLE LACS COUNTY SWCD | 25,409 | 0.0037% |
| 9319-00 | MINNEHAHA CREEK WD | 139,596 | 0.0206% |
| 9324-00 | MINNESOTA MUNICIPAL UTILITIES ASSOC | 263,194 | 0.0387% |
| 9330-00 | MINNESOTA COUNTIES INT TRUST | 307,802 | 0.0453% |
| 9333-00 | DENMARK TOWNSHIP | 3,666 | 0.0005% |
| 9337-00 | BUFFALO-RED RIVER WATERSHED DISTRICT | 16,125 | 0.0024% |
| 9339-00 | CAPITOL REGION WATERSHED DISTRICT | 141,785 | 0.0209% |
| 9340-00 | CARNELIAN-MARINE WATERSHED DISTRICT | 15,346 | 0.0023% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 9341-00 | COMFORT LAKE FOREST LAKE WD | \$ 55,273 | 0.0081% |
| 9343-00 | CORMORANT LAKES WATERSHED DISTRICT | 1,544 | 0.0002% |
| 9348-00 | NINE MILE CREEK WATERSHED DISTRICT | 42,796 | 0.0063% |
| 9349-00 | OKEBENA-OCHEDEA WATERSHED DISTRICT | 5,775 | 0.0009% |
| 9350-00 | MINNESOTA VALLEY COOP CENTER | 24,817 | 0.0037% |
| 9351-00 | MINNESOTA VALLEY TRANSIT AUTHORITY | 304,633 | 0.0448% |
| 9352-00 | MOOSE LAKE-WINDEMERE | 5,719 | 0.0008% |
| 9354-00 | MORRISON COUNTY SWCD | 39,122 | 0.0058% |
| 9357-00 | MOWER COUNTY SWCD | 42,248 | 0.0062% |
| 9359-00 | NORTH METRO TELECOMMUNICATIONS | 58,494 | 0.0086% |
| 9360-00 | NORTHERN LIGHTS LIBRARY NETWORK | 11,887 | 0.0018% |
| 9361-00 | NORTH FORK CROW RIVER WATERSHED DISTRICT | 14,651 | 0.0022% |
| 9363-00 | NICOLLET COUNTY SWCD | 22,947 | 0.0034% |
| 9364-00 | NEW RICHLAND CARE CENTER | 140,836 | 0.0207% |
| 9366-00 | NORTHEAST EDUC COOP SERVICE UNIT | 138,322 | 0.0204% |
| 9367-00 | KITTSOON MARSHALL WATER | 19,043 | 0.0028% |
| 9369-00 | NOBLES SWCD | 15,026 | 0.0022% |
| 9371-00 | NORTHWEST SERVICE COOPERATIVE | 60,783 | 0.0089% |
| 9373-00 | NORTHWEST SUBURBAN CABLE COMMUN COMM | 148,882 | 0.0219% |
| 9374-00 | NORTHWEST REGIONAL DEVELOPMENT COMM | 127,505 | 0.0188% |
| 9375-00 | OTTER TAIL COUNTY WATER MANAGMENT DIST | 7,538 | 0.0011% |
| 9376-00 | NORTHWEST REGIONAL INTERDISTRICT | 3,773 | 0.0006% |
| 9377-00 | NORTH ST LOUIS SWCD | 50,276 | 0.0074% |
| 9384-00 | PENNINGTON COUNTY SWCD | 43,609 | 0.0064% |
| 9385-00 | PELICAN RIVER WD | 17,226 | 0.0025% |
| 9386-00 | PINE POINT SCHOOL | 31,516 | 0.0046% |
| 9389-02 | PINE COUNTY SWCD | 26,829 | 0.0039% |
| 9390-00 | PINE TO PRAIRIE COOP CENTER | - | 0.0000% |
| 9391-00 | PIPESTONE COUNTY SWCD | 20,553 | 0.0030% |
| 9393-00 | EAST POLK COUNTY SWCD | 12,304 | 0.0018% |
| 9394-00 | PLAINVIEW-ELGIN SANITARY DISTRICT | 21,075 | 0.0031% |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | 178,781 | 0.0263% |
| 9398-00 | PLUM CREEK LIBRARY SYSTEM | 31,081 | 0.0046% |
| 9399-00 | POPE COUNTY SWCD | 24,967 | 0.0037% |
| 9400-00 | PRIOR LAKE-SPRING LAKE WD | 35,301 | 0.0052% |
| 9401-00 | MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD | 39,969 | 0.0059% |
| 9402-00 | RAMSEY-WASHINGTON SUBURBAN CABLE COMM | 27,434 | 0.0040% |
| 9403-00 | QUAD CITIES CABLE COMMISSION | 58,698 | 0.0086% |
| 9404-00 | PUBLIC EMPLOYEES RETIREMENT ASSOCIATION | - | 0.0000% |
| 9406-00 | RED LAKE WD | 41,149 | 0.0061% |
| 9407-00 | ESV REGION V COMPUTER SERVICE | 67,573 | 0.0099% |
| 9408-00 | SOUTHWEST HEALTH & HUMAN SERVICES | 1,113,273 | 0.1639% |
| 9411-00 | RED LAKE COUNTY SWCD | 20,389 | 0.0030% |
| 9413-00 | RANGE ASSOCIATION OF MUNICIPALITIES | 7,226 | 0.0011% |
| 9414-00 | NORTHEAST MINNESOTA OFFICE JOB TRAINING | 138,324 | 0.0204% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 9415-00 | RILEY PURGATORY BLUFF CREEK WS DISTRICT | \$ 50,489 | 0.0074% |
| 9416-00 | REGION FIVE DEVELOPMENT COMMISSION | 74,396 | 0.0110% |
| 9420-00 | RENVILLE COUNTY SWCD | 25,153 | 0.0037% |
| 9422-00 | AREA SPEC EDUC COOP | 30,192 | 0.0044% |
| 9424-00 | REGION I | 109,899 | 0.0162% |
| 9425-00 | WILD RICE WATERSHED DISTRICT | 17,949 | 0.0026% |
| 9426-00 | TOWNSHIP OF AMBOY | 747 | 0.0001% |
| 9427-00 | GERMANIA TOWNSHIP | 928 | 0.0001% |
| 9428-00 | REGION IX DEVELOPMENT COMMISSION | 67,162 | 0.0099% |
| 9429-00 | RUSH LAKE SANITARY DISTRICT | - | 0.0000% |
| 9430-00 | RICE COUNTY SWCD | 28,793 | 0.0042% |
| 9432-00 | ROSEAU COUNTY SWCD | 15,470 | 0.0023% |
| 9434-00 | RICE CREEK WD | 100,196 | 0.0148% |
| 9439-00 | RUNESTONE AREA EDUCATION DIST 6014 | 32,688 | 0.0048% |
| 9443-00 | ST CLOUD AREA PLAN ORGANIZATION | 33,382 | 0.0049% |
| 9444-00 | ST CLOUD METRO TRANSIT COMMISSION | 544,394 | 0.0801% |
| 9445-00 | SCOTT COUNTY SWCD | 82,079 | 0.0121% |
| 9448-00 | ST LOUIS & LAKE COUNTY REGIONAL RAILROAD | 19,114 | 0.0028% |
| 9449-00 | RAMSEY WASHINGTON RECYCLING & ENERGY BRD | 670,470 | 0.0987% |
| 9450-00 | SAUK CENTRE WATERSHED DISTRICT | 30,856 | 0.0045% |
| 9457-00 | SERPENT LAKE SANITARY SEWER DISTRICT | 14,385 | 0.0021% |
| 9458-00 | MID-MINNESOTA DEVELOPMENT COMMISSION | 48,781 | 0.0072% |
| 9465-00 | SOUTHEAST SWCD TECH SUPPORT JPB | 29,752 | 0.0044% |
| 9470-00 | SOUTH CENTRAL SERVICE COOPERATIVE | 180,138 | 0.0265% |
| 9474-00 | SOUTHEAST SERVICE COOPERATIVE | 91,730 | 0.0135% |
| 9475-00 | SIBLEY COUNTY SWCD | 24,844 | 0.0037% |
| 9477-00 | SHERBURNE COUNTY SWCD | 41,287 | 0.0061% |
| 9478-00 | SOUTHERN MN MUNICIPAL POWER AGENCY | 450,555 | 0.0663% |
| 9479-00 | ANOKA COUNTY SWCD | 80,225 | 0.0118% |
| 9481-00 | BOARD OF PUBLIC DEFENDERS | 99,749 | 0.0147% |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | 24,568 | 0.0036% |
| 9483-00 | SOUTH ST LOUIS COUNTY SWCD | 22,686 | 0.0033% |
| 9484-00 | STATE SUPREME COURT JUDICIAL DISTRICT | 715,020 | 0.1053% |
| 9486-00 | PRAIRELANDS LIBRARY EXCHANGE | 6,704 | 0.0010% |
| 9488-00 | SW & W CENTRAL EDUC SERVICE | 755,577 | 0.1112% |
| 9493-00 | TOWNSHIP OF ALBORN | 1,145 | 0.0002% |
| 9494-00 | SOUTHWEST REGIONAL DEVELOPMENT COMM | 60,237 | 0.0089% |
| 9510-00 | STATE COMMUNITY COLLEGES | 487,282 | 0.0717% |
| 9513-00 | STEARNS COUNTY SWCD | 131,338 | 0.0193% |
| 9515-00 | STEELE COUNTY SWCD | 17,970 | 0.0026% |
| 9518-00 | SEIU LOCAL 284 | 6,006 | 0.0009% |
| 9519-00 | STEVENS COUNTY SWCD | 49,624 | 0.0073% |
| 9520-00 | TOWNSHIP OF AMOR | - | 0.0000% |
| 9524-00 | SUNNYSIDE NURSING HOME | 152,543 | 0.0225% |
| 9525-00 | SWIFT COUNTY SWCD | 18,282 | 0.0027% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|---------------|--------------------|
| 9528-00 | TOWNSHIP MAINTENANCE ASSOCIATION | \$ 8,646 | 0.0013% |
| 9530-00 | TRAVERSE DES SIOUX LIBRARY COOPERATIVE | 40,027 | 0.0059% |
| 9532-00 | TRAVERSE COUNTY SWCD | 34,994 | 0.0052% |
| 9535-00 | CENTRAL MN POWER AGENCY & SERVICES | 140,163 | 0.0206% |
| 9539-00 | TWO RIVERS WD | 12,206 | 0.0018% |
| 9541-00 | VADNAIS LAKE AREA | 32,210 | 0.0047% |
| 9542-00 | UPPER MINNESOTA RIVER WD | 6,695 | 0.0010% |
| 9544-00 | UPPER MINNESOTA VALLEY REG DEVEL COMM | 68,929 | 0.0101% |
| 9547-00 | VIKING LIBRARY SYSTEM | 49,698 | 0.0073% |
| 9549-00 | LAKES COUNTRY SERVICE COOPERATIVE | 210,073 | 0.0309% |
| 9555-00 | WASHINGTON SWCD | 124,921 | 0.0184% |
| 9556-00 | WABASHA COUNTY SWCD | 26,410 | 0.0039% |
| 9561-00 | RED RIVER VALLEY CONSERVATION SRVC AREA | - | 0.0000% |
| 9563-00 | WEST OTTERTAIL COUNTY SWCD | 37,587 | 0.0055% |
| 9565-00 | TOWNSHIP OF MANYASKA | 751 | 0.0001% |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | 13,390 | 0.0020% |
| 9570-00 | WESTERN AREA CITY & COUNTY COOPERATIVE | - | 0.0000% |
| 9572-00 | WESTERN LAKE SUPERIOR SANITARY DISTRICT | 771,940 | 0.1136% |
| 9573-00 | WEST POLK COUNTY SWCD | 14,567 | 0.0021% |
| 9574-01 | WILKIN COUNTY SWCD | 36,006 | 0.0053% |
| 9576-00 | WINDOM AREA HEALTH | 913,221 | 0.1344% |
| 9577-00 | WINONA COUNTY SWCD | 20,468 | 0.0030% |
| 9578-00 | FRESHWATER EDUC DIST -6004 | 160,845 | 0.0237% |
| 9579-00 | WORTHINGTON CABLE 3 JOINT POWERS BOARD | - | 0.0000% |
| 9584-00 | WRIGHT TECHNICAL CENTER ISD-966 | 24,949 | 0.0037% |
| 9585-00 | YELLOW MEDICINE COUNTY SWCD | 13,680 | 0.0020% |
| 9586-00 | YELLOW MEDICINE RIVER WD | 12,545 | 0.0018% |
| 9595-00 | REDWOOD-COTTONWOOD RIVERS CONTROL AREA | 8,400 | 0.0012% |
| 9600-00 | SOUTH CENTRAL TECHNICAL SERVICE AREA | 28,386 | 0.0042% |
| 9604-00 | COOK COUNTY/GRAND MARAIS JOINT EDA | 31,297 | 0.0046% |
| 9605-00 | RAINBOW RIDER TRANSIT BOARD | 179,796 | 0.0265% |
| 9606-00 | NORTH CENTRAL MINNESOTA SWCD JPB | - | 0.0000% |
| 9608-00 | PACT 4 FAMILIES COLLABORATIVE | 123,378 | 0.0182% |
| 9609-00 | EFSD JOINT RECREATION BOARD | - | 0.0000% |
| 9610-00 | BRAHAM-MILACA JOINT POWERS BD | - | 0.0000% |
| 9611-00 | RICE-STEELE CONSOLIDATED DISPATCH | 144,207 | 0.0212% |
| 9613-00 | MAHNOMEN HEALTH CENTER JPB | 386,656 | 0.0569% |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | 16,274 | 0.0024% |
| 9615-00 | CENTRAL COMMUNITY TRANSIT | 186,892 | 0.0275% |
| 9630-00 | SOUTH COUNTRY HEALTH ALLIANCE | 587,283 | 0.0865% |
| 9633-00 | TOWNSHIP OF AURDAL | - | 0.0000% |
| 9635-00 | TOWNSHIP OF AUSTIN | 648 | 0.0001% |
| 9652-00 | TOWNSHIP OF BAYTOWN | 6,192 | 0.0009% |
| 9660-00 | TOWNSHIP OF BECKER - SHERBURNE COUNTY | 7,911 | 0.0012% |
| 9663-00 | NEW DISCOVERIES MONTESSORI ACADEMY | 88,942 | 0.0131% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|-----------------------|--------------------|
| 9678-00 | NEW CENTURY CHARTER SCHOOL | \$ 22,412 | 0.0033% |
| 9679-00 | PARTNERSHIP ACADEMY | 136,472 | 0.0201% |
| 9689-00 | TOWNSHIP OF BIRCHDALE | 828 | 0.0001% |
| 9698-00 | TOWNSHIP OF MEDO | 618 | 0.0001% |
| 9701-00 | TOWNSHIP OF MERIDEN | 848 | 0.0001% |
| 9724-00 | PRAIRIE CREEK COMMUNITY SCHOOL | 29,037 | 0.0043% |
| 9729-00 | TOWNSHIP OF BRIDGEWATER | 6,231 | 0.0009% |
| 9732-00 | TOWNSHIP OF BROOK PARK | 632 | 0.0001% |
| 9743-00 | TOWNSHIP OF BRUCE | 1,177 | 0.0002% |
| 9778-00 | TOWNSHIP OF BURLINGTON | 803 | 0.0001% |
| 9780-00 | TOWNSHIP OF BUSE | 306 | 0.0000% |
| 9790-00 | TOWNSHIP OF NEW HARTFORD | 76 | 0.0000% |
| 9792-00 | TOWNSHIP OF NEW MARKET | 1,392 | 0.0002% |
| 9808-00 | TOWNSHIP OF NORMAN PINE COUNTY | 1,221 | 0.0002% |
| 9809-00 | TOWNSHIP OF NORTH BRANCH | 1,694 | 0.0002% |
| 9833-00 | TOWNSHIP OF CARLSTON | 355 | 0.0001% |
| 9840-00 | TOWNSHIP OF CENTER CREEK | 440 | 0.0001% |
| 9855-00 | TOWNSHIP OF CLITHERALL | 88 | 0.0000% |
| 9872-00 | TOWNSHIP OF OAKPORT | 1,014 | 0.0001% |
| 9883-00 | TOWNSHIP OF OLNEY | 3,894 | 0.0006% |
| 9898-00 | TOWNSHIP OF OSAKIS | 2,171 | 0.0003% |
| 9909-00 | TOWNSHIP OF PALMER | 2,024 | 0.0003% |
| 9915-00 | TOWNSHIP OF PARKER-MORRISON COUNTY | 579 | 0.0001% |
| 9922-00 | TOWNSHIP OF PERCH LAKE | 952 | 0.0001% |
| 9925-00 | TOWNSHIP OF CUSHING | 6,065 | 0.0009% |
| 9929-00 | TOWNSHIP OF DANE PRAIRIE | 3,758 | 0.0006% |
| 9933-00 | TOWNSHIP OF PERRY LAKE | - | 0.0000% |
| 9944-00 | TOWNSHIP OF PINE LAKE-CLEARWATER COUNTY | 679 | 0.0001% |
| 9949-00 | TOWNSHIP OF PLEASANT HILL | 1,305 | 0.0002% |
| 9959-00 | TOWNSHIP OF POMROY | 415 | 0.0001% |
| 9977-00 | TOWNSHIP OF DEER RIVER | 628 | 0.0001% |
| | STATE OF MINNESOTA | 16,000,000 | 2.3555% |
| | TOTAL | <u>\$ 679,264,039</u> | <u>100.0000%</u> |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2025**

| | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | | | | | |
|-------------|--------------------------------------|---|---|----------------------|--|---|--|------------|--------------------------------------|
| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | | Total Deferred Outflows of Resources |
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | | Changes of Assumptions | | |
| 0002-00 | AITKIN COUNTY | \$ 4,779,952 | \$ 11,609,753 | \$ (760,554) | \$ 455,425 | \$ - | \$ 115,169 | \$ 106,775 | \$ 677,369 |
| 0006-00 | ANOKA COUNTY | 54,781,497 | 133,055,660 | (8,716,465) | 5,219,478 | - | 1,319,917 | 6,629,958 | 13,169,352 |
| 0008-01 | BECKER COUNTY | 6,491,810 | 15,767,589 | (1,032,933) | 618,527 | - | 156,415 | 540,319 | 1,315,261 |
| 0010-00 | BELTRAMI COUNTY | 8,600,786 | 20,889,959 | (1,368,499) | 819,467 | - | 207,229 | - | 1,026,696 |
| 0012-00 | BENTON COUNTY REVENUE | 5,423,808 | 13,173,578 | (863,000) | 516,770 | - | 130,682 | - | 647,452 |
| 0014-00 | BIG STONE COUNTY | 1,635,476 | 3,972,314 | (260,226) | 155,825 | - | 39,405 | 117,105 | 312,335 |
| 0016-00 | BLUE EARTH COUNTY | 13,218,024 | 32,104,507 | (2,103,163) | 1,259,388 | - | 318,478 | 1,181,353 | 2,759,220 |
| 0018-00 | BROWN COUNTY | 5,569,148 | 13,526,587 | (886,126) | 530,618 | - | 134,184 | 36,776 | 701,579 |
| 0020-00 | CARLTON COUNTY | 7,952,048 | 19,314,278 | (1,265,277) | 757,656 | - | 191,598 | 332,752 | 1,282,007 |
| 0022-00 | CARVER COUNTY | 19,765,564 | 48,007,454 | (3,144,964) | 1,883,226 | - | 476,236 | 123,061 | 2,482,523 |
| 0022-09 | CARVER COUNTY HISTORICAL SOCIETY | 69,241 | 168,175 | (11,017) | 6,597 | - | 1,668 | 2,578 | 10,843 |
| 0024-00 | CASS COUNTY | 6,749,811 | 16,394,233 | (1,073,985) | 643,109 | - | 162,631 | 957,517 | 1,763,258 |
| 0026-00 | CHIPPEWA COUNTY | 2,304,397 | 5,597,018 | (366,660) | 219,559 | - | 55,523 | 82,006 | 357,087 |
| 0027-00 | CHIPPEWA COUNTY SWCD | 67,408 | 163,724 | (10,726) | 6,423 | - | 1,624 | 5,471 | 13,517 |
| 0028-00 | CCM HEALTH | 8,751,148 | 21,255,165 | (1,392,424) | 833,793 | - | 210,852 | 452,862 | 1,497,507 |
| 0030-00 | CHISAGO COUNTY | 8,776,144 | 21,315,877 | (1,396,401) | 836,174 | - | 211,454 | 336,608 | 1,384,237 |
| 0032-00 | CLAY COUNTY | 10,542,132 | 25,605,184 | (1,677,393) | 1,004,434 | - | 254,004 | 282,941 | 1,541,380 |
| 0034-00 | CLEARWATER COUNTY | 1,984,346 | 4,819,664 | (315,736) | 189,065 | - | 47,811 | 111,009 | 347,885 |
| 0038-00 | COOK COUNTY | 3,510,854 | 8,527,313 | (558,624) | 334,508 | - | 84,591 | 249,487 | 668,586 |
| 0038-01 | COOK COUNTY HOSPITAL DISTRICT | 2,625,861 | 6,377,805 | (417,809) | 250,187 | - | 63,268 | - | 313,455 |
| 0040-00 | COTTONWOOD COUNTY | 779,898 | 1,894,250 | (124,092) | 74,307 | - | 18,791 | 11,873 | 104,971 |
| 0040-02 | COTTONWOOD COUNTY HIGHWAY | 668,371 | 1,623,368 | (106,347) | 63,681 | - | 16,104 | 36,178 | 115,963 |
| 0042-01 | CROW WING COUNTY | 11,369,529 | 27,614,803 | (1,809,043) | 1,083,267 | - | 273,940 | 763,218 | 2,120,425 |
| 0046-00 | DAKOTA COUNTY | 58,651,740 | 142,455,874 | (9,332,272) | 5,588,227 | - | 1,413,167 | 5,043,092 | 12,044,487 |
| 0046-01 | DAKOTA COUNTY AGRICULTURAL SOCIETY | 48,785 | 118,491 | (7,762) | 4,648 | - | 1,175 | 3,330 | 9,154 |
| 0048-00 | DODGE COUNTY | 3,797,765 | 9,224,175 | (604,275) | 361,844 | - | 91,504 | 48,252 | 501,600 |
| 0050-00 | DOUGLAS COUNTY | 6,366,183 | 15,462,459 | (1,012,944) | 606,558 | - | 153,388 | 383,572 | 1,143,518 |
| 0050-01 | ALOMERE HEALTH | 20,262,754 | 49,215,050 | (3,224,074) | 1,930,597 | - | 488,215 | 121,862 | 2,540,674 |
| 0051-00 | MINNESOTA PRAIRIE COUNTY ALLIANCE | 4,623,542 | 11,229,859 | (735,667) | 440,522 | - | 111,401 | 39,011 | 590,934 |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | 1,437,073 | 3,490,424 | (228,657) | 136,922 | - | 34,625 | 114,078 | 285,625 |
| 0054-00 | FILLMORE COUNTY | 3,296,905 | 8,007,665 | (524,581) | 314,123 | - | 79,436 | 54,682 | 448,241 |
| 0056-01 | FREEBORN COUNTY | 6,978,501 | 16,949,685 | (1,110,372) | 664,898 | - | 168,141 | 85,364 | 918,404 |
| 0058-00 | GOODHUE COUNTY | 8,592,060 | 20,868,766 | (1,367,111) | 818,635 | - | 207,019 | 531,968 | 1,557,622 |
| 0060-00 | GRANT COUNTY | 1,128,154 | 2,740,110 | (179,504) | 107,488 | - | 27,182 | 988 | 135,658 |
| 0070-00 | TOWNSHIP OF RED ROCK | 4,687 | 11,383 | (746) | 447 | - | 113 | 649 | 1,208 |
| 0095-00 | TOWNSHIP OF ROCK LAKE | 4,591 | 11,151 | (731) | 437 | - | 111 | 2,628 | 3,176 |
| 0124-00 | TOWNSHIP OF SANDSTONE | 12,929 | 31,403 | (2,057) | 1,232 | - | 312 | 1,437 | 2,981 |
| 0134-00 | TOWNSHIP OF SCAMBLER | 2,505 | 6,084 | (399) | 239 | - | 60 | 3,290 | 3,589 |
| 0138-00 | HOUSTON COUNTY | 2,984,772 | 7,249,544 | (474,917) | 284,383 | - | 71,916 | 18,615 | 374,914 |
| 0139-00 | TOWNSHIP OF SHAFER | 20,656 | 50,170 | (3,287) | 1,968 | - | 498 | 5,403 | 7,869 |
| 0140-00 | HUBBARD COUNTY | 4,528,260 | 10,998,433 | (720,506) | 431,444 | - | 109,105 | 187,016 | 727,565 |
| 0141-00 | HERITAGE LIVING CENTER (PARK RAPIDS) | 1,416,129 | 3,439,556 | (225,325) | 134,926 | - | 34,121 | 358,499 | 527,546 |
| 0142-00 | ISANTI COUNTY | 6,298,196 | 15,297,330 | (1,002,127) | 600,080 | - | 151,750 | 324,666 | 1,076,497 |
| 0144-00 | ITASCA COUNTY | 9,364,169 | 22,744,097 | (1,489,964) | 892,200 | - | 225,622 | - | 1,117,823 |
| 0144-02 | GRAND VILLAGE | 1,810,182 | 4,396,648 | (288,024) | 172,471 | - | 43,615 | 55,295 | 271,380 |
| 0148-00 | JACKSON COUNTY | 1,812,106 | 4,401,320 | (288,330) | 172,654 | - | 43,661 | 286,586 | 502,902 |
| 0148-01 | JACKSON COUNTY HIGHWAY | - | - | - | - | - | - | - | - |
| 0150-00 | KANABEC COUNTY REVENUE | 3,554,759 | 8,633,953 | (565,609) | 338,691 | - | 85,649 | - | 424,340 |
| 0150-05 | WELIA HEALTH | - | - | - | - | - | - | - | - |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0002-00 | AITKIN COUNTY | \$ - | \$ 1,901,988 | \$ 1,099,850 | \$ 248,553 | \$ 3,250,392 | \$ (179,523) | \$ 38,279 | \$ (141,244) |
| 0006-00 | ANOKA COUNTY | - | 21,798,080 | 12,605,033 | - | 34,403,113 | (2,057,454) | 3,341,982 | 1,284,528 |
| 0008-01 | BECKER COUNTY | - | 2,583,153 | 1,493,743 | 49,382 | 4,126,278 | (243,816) | 43,013 | (200,803) |
| 0010-00 | BELTRAMI COUNTY | - | 3,422,335 | 1,979,011 | 94,061 | 5,495,407 | (323,024) | 8,377 | (314,646) |
| 0012-00 | BENTON COUNTY REVENUE | - | 2,158,185 | 1,247,999 | 196,141 | 3,602,325 | (203,704) | 54,440 | (149,265) |
| 0014-00 | BIG STONE COUNTY | - | 650,771 | 376,317 | 19,658 | 1,046,746 | (61,424) | 62,790 | 1,365 |
| 0016-00 | BLUE EARTH COUNTY | - | 5,259,578 | 3,041,422 | - | 8,301,000 | (496,435) | 601,458 | 105,023 |
| 0018-00 | BROWN COUNTY | - | 2,216,017 | 1,281,442 | 140,632 | 3,638,090 | (209,163) | (142,015) | (351,178) |
| 0020-00 | CARLTON COUNTY | - | 3,164,196 | 1,829,739 | 700,746 | 5,694,680 | (298,659) | (303,037) | (601,695) |
| 0022-00 | CARVER COUNTY | - | 7,864,906 | 4,547,988 | 559,211 | 12,972,105 | (742,344) | (163,216) | (905,560) |
| 0022-09 | CARVER COUNTY HISTORICAL SOCIETY | - | 27,552 | 15,932 | 7,678 | 51,162 | (2,601) | (2,767) | (5,368) |
| 0024-00 | CASS COUNTY | - | 2,685,814 | 1,553,108 | 105,505 | 4,344,428 | (253,506) | 328,779 | 75,273 |
| 0026-00 | CHIPPEWA COUNTY | - | 916,941 | 530,234 | 279,068 | 1,726,243 | (86,547) | (51,731) | (138,279) |
| 0027-00 | CHIPPEWA COUNTY SWCD | - | 26,822 | 15,510 | 27,593 | 69,926 | (2,532) | (7,901) | (10,432) |
| 0028-00 | CCM HEALTH | - | 3,482,165 | 2,013,609 | - | 5,495,774 | (328,671) | 217,022 | (111,669) |
| 0030-00 | CHISAGO COUNTY | - | 3,492,111 | 2,019,360 | 24,137 | 5,535,609 | (329,610) | 164,087 | (165,523) |
| 0032-00 | CLAY COUNTY | - | 4,194,815 | 2,425,708 | 289,498 | 6,910,021 | (395,936) | 44,852 | (351,083) |
| 0034-00 | CLEARWATER COUNTY | - | 789,590 | 456,591 | 295,297 | 1,541,478 | (74,527) | (165,800) | (240,327) |
| 0038-00 | COOK COUNTY | - | 1,397,002 | 807,835 | - | 2,204,838 | (131,859) | 196,802 | 64,943 |
| 0038-01 | COOK COUNTY HOSPITAL DISTRICT | - | 1,044,855 | 604,202 | 342,174 | 1,991,231 | (98,621) | (176,412) | (275,033) |
| 0040-00 | COTTONWOOD COUNTY | - | 310,329 | 179,452 | 72,460 | 562,241 | (29,291) | (35,271) | (64,562) |
| 0040-02 | COTTONWOOD COUNTY HIGHWAY | - | 265,951 | 153,790 | 31,315 | 451,055 | (25,102) | (2,679) | (27,781) |
| 0042-01 | CROW WING COUNTY | - | 4,524,044 | 2,616,089 | - | 7,140,133 | (427,011) | 574,231 | 147,220 |
| 0046-00 | DAKOTA COUNTY | - | 23,338,087 | 13,495,563 | 916,385 | 37,750,034 | (2,202,810) | 378,650 | (1,824,160) |
| 0046-01 | DAKOTA COUNTY AGRICULTURAL SOCIETY | - | 19,412 | 11,225 | 15,896 | 46,533 | (1,832) | (2,659) | (4,491) |
| 0048-00 | DODGE COUNTY | - | 1,511,167 | 873,853 | 136,689 | 2,521,709 | (142,634) | (115,823) | (258,458) |
| 0050-00 | DOUGLAS COUNTY | - | 2,533,165 | 1,464,837 | 228,527 | 4,226,528 | (239,098) | 71,391 | (167,706) |
| 0050-01 | ALOMERE HEALTH | - | 8,062,743 | 4,662,390 | 1,176,366 | 13,901,499 | (761,018) | (254,906) | (1,015,923) |
| 0051-00 | MINNESOTA PRAIRIE COUNTY ALLIANCE | - | 1,839,752 | 1,063,861 | 278,086 | 3,181,699 | (173,649) | (22,181) | (195,829) |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | - | 571,825 | 330,665 | 63,033 | 965,524 | (53,973) | 14,816 | (39,157) |
| 0054-00 | FILLMORE COUNTY | - | 1,311,870 | 758,606 | 125,990 | 2,196,466 | (123,823) | (27,518) | (151,341) |
| 0056-01 | FREEBORN COUNTY | - | 2,776,812 | 1,605,729 | 371,368 | 4,753,910 | (262,095) | (134,582) | (396,677) |
| 0058-00 | GOODHUE COUNTY | - | 3,418,863 | 1,977,003 | 6,776 | 5,402,642 | (322,696) | 175,797 | (146,899) |
| 0060-00 | GRANT COUNTY | - | 448,903 | 259,584 | 244,636 | 953,124 | (42,371) | (327,815) | (370,185) |
| 0070-00 | TOWNSHIP OF RED ROCK | - | 1,865 | 1,078 | 2,349 | 5,292 | (176) | (958) | (1,134) |
| 0095-00 | TOWNSHIP OF ROCK LAKE | - | 1,827 | 1,056 | 1,223 | 4,106 | (172) | 1,294 | 1,121 |
| 0124-00 | TOWNSHIP OF SANDSTONE | - | 5,145 | 2,975 | 2,650 | 10,770 | (486) | 971 | 486 |
| 0134-00 | TOWNSHIP OF SCAMBLER | - | 997 | 576 | - | 1,573 | (94) | 1,097 | 1,003 |
| 0138-00 | HOUSTON COUNTY | - | 1,187,669 | 686,786 | 78,722 | 1,953,177 | (112,100) | (40,521) | (152,621) |
| 0139-00 | TOWNSHIP OF SHAFER | - | 8,219 | 4,753 | 4,075 | 17,047 | (776) | 4,263 | 3,487 |
| 0140-00 | HUBBARD COUNTY | - | 1,801,838 | 1,041,937 | 9,554 | 2,853,329 | (170,070) | 225,759 | 55,689 |
| 0141-00 | HERITAGE LIVING CENTER (PARK RAPIDS) | - | 563,491 | 325,846 | 39,898 | 929,236 | (53,186) | (33,258) | (86,444) |
| 0142-00 | ISANTI COUNTY | - | 2,506,112 | 1,449,193 | 39,721 | 3,995,027 | (236,544) | (176,711) | (413,255) |
| 0144-00 | ITASCA COUNTY | - | 3,726,092 | 2,154,663 | 1,121,084 | 7,001,839 | (351,694) | (607,646) | (959,340) |
| 0144-02 | GRAND VILLAGE | - | 720,289 | 416,517 | 615,434 | 1,752,240 | (67,986) | (365,756) | (433,742) |
| 0148-00 | JACKSON COUNTY | - | 721,054 | 416,959 | 193,372 | 1,331,386 | (68,058) | 298,443 | 230,385 |
| 0148-01 | JACKSON COUNTY HIGHWAY | - | - | - | 261,341 | 261,341 | - | (332,240) | (332,240) |
| 0150-00 | KANABEC COUNTY REVENUE | - | 1,414,473 | 817,938 | 379,558 | 2,611,969 | (133,508) | (194,308) | (327,815) |
| 0150-05 | WELIA HEALTH | - | - | - | 181,982 | 181,982 | - | (5,816,192) | (5,816,192) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 0151-00 | TOWNSHIP OF SHELL ROCK | \$ 3,025 | \$ 7,346 | \$ (481) | \$ 288 | \$ - | \$ 73 | \$ 847 | \$ 1,208 |
| 0152-00 | KANDIYOHI COUNTY | 10,456,476 | 25,397,139 | (1,663,764) | 996,273 | - | 251,940 | 865,381 | 2,113,595 |
| 0156-00 | KITTSOON COUNTY | 1,490,379 | 3,619,896 | (237,139) | 142,000 | - | 35,909 | 32,190 | 210,100 |
| 0158-00 | KOOCHICHING COUNTY | 2,800,699 | 6,802,457 | (445,628) | 266,845 | - | 67,481 | 113,180 | 447,505 |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | 1,388,967 | 3,373,583 | (221,003) | 132,338 | - | 33,466 | 29,268 | 195,072 |
| 0162-00 | LAKE COUNTY | 2,959,290 | 7,187,652 | (470,862) | 281,956 | - | 71,302 | 156,524 | 509,781 |
| 0164-01 | LAKE OF THE WOODS COUNTY | 1,553,236 | 3,772,565 | (247,140) | 147,989 | - | 37,424 | 9,850 | 195,264 |
| 0164-04 | LAKE OF THE WOODS SWCD | 72,407 | 175,865 | (11,521) | 6,899 | - | 1,745 | - | 8,643 |
| 0166-00 | LE SUEUR COUNTY | 5,319,048 | 12,919,134 | (846,331) | 506,789 | - | 128,158 | 155,647 | 790,594 |
| 0166-01 | LE SUEUR SOIL & WATER CONSERVATION DIST | 166,345 | 404,026 | (26,468) | 15,849 | - | 4,008 | 30,607 | 50,464 |
| 0168-00 | LINCOLN COUNTY | 976,458 | 2,371,663 | (155,367) | 93,035 | - | 23,527 | 44,130 | 160,692 |
| 0171-00 | TOWNSHIP OF SINNOTT | 2,730 | 6,631 | (434) | 260 | - | 66 | 7,310 | 7,636 |
| 0172-00 | LYON COUNTY | 2,432,534 | 5,908,242 | (387,048) | 231,767 | - | 58,610 | 103,269 | 393,646 |
| 0172-06 | LYON COUNTY HISTORICAL SOCIETY | - | - | - | - | - | - | - | - |
| 0176-00 | MAHNOMEN COUNTY | 1,340,589 | 3,256,080 | (213,305) | 127,729 | - | 32,300 | 12,113 | 172,142 |
| 0178-00 | MARSHALL COUNTY | 2,447,739 | 5,945,175 | (389,468) | 233,216 | - | 58,976 | 14,000 | 306,193 |
| 0180-00 | MARTIN COUNTY | 1,690,646 | 4,106,314 | (269,004) | 161,082 | - | 40,735 | - | 201,816 |
| 0180-02 | MARTIN COUNTY HIGHWAY | 716,402 | 1,740,027 | (113,989) | 68,257 | - | 17,261 | 10,458 | 95,976 |
| 0181-00 | MC LEOD COUNTY | 6,128,764 | 14,885,805 | (975,168) | 583,937 | - | 147,668 | 149,492 | 881,097 |
| 0182-00 | MEEKER COUNTY | 4,373,151 | 10,621,699 | (695,827) | 416,666 | - | 105,368 | 94,935 | 616,968 |
| 0184-00 | MEEKER MEMORIAL HOSPITAL | 6,278,852 | 15,250,346 | (999,049) | 598,237 | - | 151,284 | 270,404 | 1,019,925 |
| 0186-00 | MILLE LACS COUNTY | 4,701,762 | 11,419,843 | (748,113) | 447,975 | - | 113,285 | 258,386 | 819,646 |
| 0188-00 | MORRISON COUNTY | 6,095,947 | 14,806,099 | (969,946) | 580,810 | - | 146,877 | - | 727,687 |
| 0190-00 | AITKIN ITASCA KOOCHICHING COMM HEALTH | 54,892 | 133,325 | (8,734) | 5,230 | - | 1,323 | 31,527 | 38,079 |
| 0190-01 | MOWER COUNTY | 7,003,019 | 17,009,235 | (1,114,274) | 667,234 | - | 168,732 | 447,330 | 1,283,297 |
| 0192-00 | MURRAY COUNTY | 1,548,385 | 3,760,785 | (246,369) | 147,527 | - | 37,307 | - | 184,834 |
| 0192-02 | MURRAY COUNTY MEMORIAL HOSPITAL | 2,670,481 | 6,486,181 | (424,909) | 254,438 | - | 64,343 | 16,579 | 335,361 |
| 0194-00 | NICOLLET COUNTY | 6,538,542 | 15,881,092 | (1,040,369) | 622,980 | - | 157,541 | 109,954 | 890,474 |
| 0194-02 | NICOLLET COUNTY HISTORICAL SOCIETY | 38,381 | 93,222 | (6,107) | 3,657 | - | 925 | 5,748 | 10,330 |
| 0196-00 | NOBLES COUNTY | 3,430,378 | 8,331,850 | (545,819) | 326,840 | - | 82,652 | 74,402 | 483,894 |
| 0198-00 | NORMAN COUNTY | 1,837,506 | 4,463,014 | (292,372) | 175,074 | - | 44,273 | 35,855 | 255,203 |
| 0202-00 | OLMSTED COUNTY | 37,387,811 | 90,809,127 | (5,948,898) | 3,562,240 | - | 900,830 | 918,210 | 5,381,279 |
| 0205-00 | EAST RANGE ACADEMY | 258,736 | 628,430 | (41,168) | 24,652 | - | 6,234 | 42,062 | 72,948 |
| 0206-00 | OTTER TAIL COUNTY | 11,267,698 | 27,367,470 | (1,792,841) | 1,073,565 | - | 271,486 | - | 1,345,051 |
| 0208-00 | PENNINGTON COUNTY REVENUE | 2,047,876 | 4,973,970 | (325,844) | 195,118 | - | 49,342 | 29,187 | 273,647 |
| 0212-00 | PINE COUNTY | 5,466,106 | 13,276,314 | (869,730) | 520,800 | - | 131,701 | 235,469 | 887,970 |
| 0214-00 | PIPESTONE COUNTY | 1,405,793 | 3,414,451 | (223,680) | 133,941 | - | 33,871 | 69,232 | 237,045 |
| 0214-01 | PIPESTONE COUNTY MEDICAL CENTER | 4,607,526 | 11,190,957 | (733,119) | 438,996 | - | 111,015 | 52,603 | 602,614 |
| 0216-00 | POLK COUNTY | 7,758,685 | 18,844,629 | (1,234,510) | 739,233 | - | 186,939 | 216,543 | 1,142,716 |
| 0218-00 | POPE COUNTY | 1,756,575 | 4,266,446 | (279,494) | 167,363 | - | 42,323 | 132,447 | 342,134 |
| 0230-01 | RAMSEY COUNTY | 102,473,836 | 248,892,869 | (16,304,950) | 9,763,514 | - | 2,469,026 | - | 12,232,539 |
| 0232-00 | TOWNSHIP OF FAWN LAKE | - | - | - | - | - | - | - | - |
| 0233-00 | TOWNSHIP OF FAXON | - | - | - | - | - | - | - | - |
| 0234-00 | TOWNSHIP OF FEATHERSTONE | - | - | - | - | - | - | - | - |
| 0255-00 | TOWNSHIP OF FOSTER | - | - | - | - | - | - | - | - |
| 0264-00 | TOWNSHIP OF FROHN | 10,829 | 26,301 | (1,723) | 1,032 | - | 261 | 325 | 1,617 |
| 0266-00 | TOWNSHIP OF GALENA | 6,498 | 15,783 | (1,034) | 619 | - | 157 | 6,984 | 7,760 |
| 0274-00 | TOWNSHIP OF GILCHRIST | 1,859 | 4,515 | (296) | 177 | - | 45 | 1,835 | 2,057 |
| 0284-00 | TOWNSHIP OF GOODLAND | 6,400 | 15,544 | (1,018) | 610 | - | 154 | 3,209 | 3,973 |
| 0290-00 | RED LAKE COUNTY | 1,079,098 | 2,620,960 | (171,699) | 102,814 | - | 26,000 | 8,350 | 137,165 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0151-00 | TOWNSHIP OF SHELL ROCK | \$ - | \$ 1,204 | \$ 696 | \$ 1,245 | \$ 3,145 | \$ (114) | \$ (408) | \$ (521) |
| 0152-00 | KANDIYOHI COUNTY | - | 4,160,732 | 2,405,999 | 133,258 | 6,699,988 | (392,719) | 187,632 | (205,086) |
| 0156-00 | KITTSOON COUNTY | - | 593,036 | 342,931 | 71,009 | 1,006,976 | (55,975) | (20,946) | (76,921) |
| 0158-00 | KOOCHICHING COUNTY | - | 1,114,425 | 644,431 | 369,712 | 2,128,568 | (105,187) | (61,547) | (166,734) |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | - | 552,683 | 319,597 | 172,456 | 1,044,736 | (52,166) | (46,811) | (98,977) |
| 0162-00 | LAKE COUNTY | - | 1,177,530 | 680,922 | - | 1,858,452 | (111,143) | 88,650 | (22,493) |
| 0164-01 | LAKE OF THE WOODS COUNTY | - | 618,047 | 357,394 | 45,415 | 1,020,857 | (58,336) | (38,666) | (97,001) |
| 0164-04 | LAKE OF THE WOODS SWCD | - | 28,811 | 16,661 | 3,112 | 48,584 | (2,719) | (2,092) | (4,811) |
| 0166-00 | LE SUEUR COUNTY | - | 2,116,500 | 1,223,895 | 94,433 | 3,434,828 | (199,770) | 57,534 | (142,236) |
| 0166-01 | LE SUEUR SOIL & WATER CONSERVATION DIST | - | 66,190 | 38,275 | 510 | 104,976 | (6,247) | 10,297 | 4,050 |
| 0168-00 | LINCOLN COUNTY | - | 388,542 | 224,680 | 88,065 | 701,287 | (36,673) | (36,673) | (73,353) |
| 0171-00 | TOWNSHIP OF SINNOTT | - | 1,086 | 628 | 6,544 | 8,259 | (103) | 1,474 | 1,371 |
| 0172-00 | LYON COUNTY | - | 967,928 | 559,718 | 47,481 | 1,575,127 | (91,360) | (1,400) | (92,760) |
| 0172-06 | LYON COUNTY HISTORICAL SOCIETY | - | - | - | 28,915 | 28,915 | - | (11,897) | (11,897) |
| 0176-00 | MAHNOMEN COUNTY | - | 533,433 | 308,465 | 50,057 | 891,955 | (50,349) | (45,204) | (95,553) |
| 0178-00 | MARSHALL COUNTY | - | 973,979 | 563,216 | 87,265 | 1,624,460 | (91,931) | (52,900) | (144,831) |
| 0180-00 | MARTIN COUNTY | - | 672,724 | 389,012 | 48,435 | 1,110,171 | (63,496) | (37,394) | (100,890) |
| 0180-02 | MARTIN COUNTY HIGHWAY | - | 285,063 | 164,842 | 47,598 | 497,503 | (26,906) | (12,849) | (39,755) |
| 0181-00 | MC LEOD COUNTY | - | 2,438,694 | 1,410,207 | 86,352 | 3,935,253 | (230,181) | (56,131) | (286,312) |
| 0182-00 | MEEKER COUNTY | - | 1,740,119 | 1,006,247 | 41,220 | 2,787,585 | (164,244) | (20,585) | (184,829) |
| 0184-00 | MEEKER MEMORIAL HOSPITAL | - | 2,498,415 | 1,444,742 | - | 3,943,157 | (235,818) | 506,062 | 270,245 |
| 0186-00 | MILLE LACS COUNTY | - | 1,870,876 | 1,081,859 | 119,855 | 3,072,591 | (176,586) | (140,050) | (316,636) |
| 0188-00 | MORRISON COUNTY | - | 2,425,635 | 1,402,656 | 227,625 | 4,055,917 | (228,948) | (154,049) | (382,998) |
| 0190-00 | AITKIN ITASCA KOOCHICHING COMM HEALTH | - | 21,842 | 12,631 | 426 | 34,898 | (2,062) | 10,318 | 8,257 |
| 0190-01 | MOWER COUNTY | - | 2,786,568 | 1,611,371 | - | 4,397,939 | (263,016) | 231,003 | (32,013) |
| 0192-00 | MURRAY COUNTY | - | 616,117 | 356,278 | 59,777 | 1,032,173 | (58,153) | (42,204) | (100,357) |
| 0192-02 | MURRAY COUNTY MEMORIAL HOSPITAL | - | 1,062,610 | 614,469 | 186,620 | 1,863,699 | (100,296) | (99,321) | (199,618) |
| 0194-00 | NICOLLET COUNTY | - | 2,601,748 | 1,504,496 | - | 4,106,244 | (245,571) | 33,396 | (212,175) |
| 0194-02 | NICOLLET COUNTY HISTORICAL SOCIETY | - | 15,272 | 8,831 | - | 24,104 | (1,442) | 3,430 | 1,989 |
| 0196-00 | NOBLES COUNTY | - | 1,364,980 | 789,318 | 296,815 | 2,451,113 | (128,836) | (103,274) | (232,110) |
| 0198-00 | NORMAN COUNTY | - | 731,161 | 422,804 | 25,814 | 1,179,779 | (69,012) | 10,972 | (58,040) |
| 0202-00 | OLMSTED COUNTY | - | 14,876,967 | 8,602,806 | 257,379 | 23,737,152 | (1,404,191) | (566,028) | (1,970,219) |
| 0205-00 | EAST RANGE ACADEMY | - | 102,954 | 59,534 | 71,760 | 234,248 | (9,717) | 28,006 | 18,288 |
| 0206-00 | OTTER TAIL COUNTY | - | 4,483,524 | 2,592,658 | 357,400 | 7,433,583 | (423,186) | (76,595) | (499,782) |
| 0208-00 | PENNINGTON COUNTY REVENUE | - | 814,869 | 471,209 | 235,530 | 1,521,608 | (76,913) | (103,702) | (180,615) |
| 0212-00 | PINE COUNTY | - | 2,175,016 | 1,257,732 | 128,003 | 3,560,751 | (205,293) | 57,728 | (147,565) |
| 0214-00 | PIPESTONE COUNTY | - | 559,378 | 323,468 | 55,140 | 937,986 | (52,798) | (8,618) | (61,416) |
| 0214-01 | PIPESTONE COUNTY MEDICAL CENTER | - | 1,833,378 | 1,060,176 | 887,626 | 3,781,180 | (173,047) | (99,065) | (272,112) |
| 0216-00 | POLK COUNTY | - | 3,087,255 | 1,785,247 | 126,327 | 4,998,829 | (291,396) | (96,774) | (388,171) |
| 0218-00 | POPE COUNTY | - | 698,958 | 404,182 | 173,516 | 1,276,656 | (65,973) | (268,823) | (334,795) |
| 0230-01 | RAMSEY COUNTY | - | 40,775,317 | 23,578,875 | 9,018,817 | 73,373,009 | (3,848,657) | (7,621,524) | (11,470,181) |
| 0232-00 | TOWNSHIP OF FAWN LAKE | - | - | - | 7,300 | 7,300 | - | (581) | (581) |
| 0233-00 | TOWNSHIP OF FAXON | - | - | - | 9,432 | 9,432 | - | (2,805) | (2,805) |
| 0234-00 | TOWNSHIP OF FEATHERSTONE | - | - | - | 2,110 | 2,110 | - | (1,967) | (1,967) |
| 0255-00 | TOWNSHIP OF FOSTER | - | - | - | 5,001 | 5,001 | - | (2,603) | (2,603) |
| 0264-00 | TOWNSHIP OF FROHN | - | 4,309 | 2,492 | 2,330 | 9,131 | (407) | 702 | 296 |
| 0266-00 | TOWNSHIP OF GALENA | - | 2,586 | 1,495 | 4,285 | 8,366 | (244) | 158 | (86) |
| 0274-00 | TOWNSHIP OF GILCHRIST | - | 740 | 428 | 102 | 1,269 | (70) | 884 | 814 |
| 0284-00 | TOWNSHIP OF GOODLAND | - | 2,546 | 1,473 | 2,468 | 6,487 | (240) | (370) | (610) |
| 0290-00 | RED LAKE COUNTY | - | 429,383 | 248,297 | 116,897 | 794,577 | (40,528) | (31,623) | (72,151) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 0292-00 | REDWOOD COUNTY | \$ 1,988,381 | \$ 4,829,465 | \$ (316,378) | \$ 189,449 | \$ - | \$ 47,908 | \$ 19,332 | \$ 256,690 |
| 0296-00 | RENVILLE COUNTY | 4,208,075 | 10,220,754 | (669,561) | 400,937 | - | 101,390 | 218,468 | 720,796 |
| 0298-00 | RICE COUNTY | 10,801,338 | 26,234,756 | (1,718,637) | 1,029,131 | - | 260,250 | 528,423 | 1,817,804 |
| 0302-00 | ROCK COUNTY | 1,461,654 | 3,550,128 | (232,569) | 139,264 | - | 35,217 | 2,770 | 177,251 |
| 0302-01 | ROCK NOBLES COMMUNITY CORRECTIONS | 337,779 | 820,412 | (53,745) | 32,183 | - | 8,139 | 65,270 | 105,591 |
| 0304-00 | ROSEAU COUNTY | 2,806,915 | 6,817,556 | (446,618) | 267,438 | - | 67,630 | 8,101 | 343,169 |
| 0308-00 | ST LOUIS COUNTY | 42,822,334 | 104,008,730 | (6,813,603) | 4,080,031 | - | 1,031,770 | 704,520 | 5,816,322 |
| 0308-01 | ST LOUIS COUNTY ENVIRONMENTAL SERVICES | 716,857 | 1,741,134 | (114,062) | 68,301 | - | 17,272 | 36,850 | 122,423 |
| 0308-02 | ST LOUIS COUNTY COURTS | 185,449 | 450,425 | (29,507) | 17,669 | - | 4,468 | - | 22,137 |
| 0314-00 | TOWNSHIP OF GREENFIELD | 4,401 | 10,689 | (700) | 419 | - | 106 | 16,651 | 17,176 |
| 0318-00 | SCOTT COUNTY | 23,452,195 | 56,961,701 | (3,731,556) | 2,234,481 | - | 565,062 | 994,377 | 3,793,920 |
| 0320-01 | SHERBURNE COUNTY | 15,671,854 | 38,064,475 | (2,493,600) | 1,493,185 | - | 377,601 | 362,608 | 2,233,394 |
| 0322-00 | SIBLEY COUNTY | 3,575,395 | 8,684,072 | (568,893) | 340,657 | - | 86,146 | 27,324 | 454,128 |
| 0322-04 | SIBLEY COUNTY LIBRARY | - | - | - | - | - | - | - | - |
| 0324-00 | STEARNS COUNTY | 24,486,412 | 59,473,652 | (3,896,114) | 2,333,019 | - | 589,981 | 389,200 | 3,312,200 |
| 0326-00 | STEELE COUNTY | 4,417,991 | 10,730,606 | (702,961) | 420,938 | - | 106,448 | 13,687 | 541,073 |
| 0328-00 | STEVENS COUNTY | 2,314,437 | 5,621,405 | (368,258) | 220,515 | - | 55,765 | 130,637 | 406,917 |
| 0328-05 | STEVENS COUNTY HRA | 36,773 | 89,316 | (5,851) | 3,504 | - | 886 | 5,156 | 9,546 |
| 0330-00 | SWIFT COUNTY BENSON HOSPITAL | - | - | - | - | - | - | - | - |
| 0332-00 | SWIFT COUNTY | 2,743,532 | 6,663,609 | (436,532) | 261,399 | - | 66,103 | 94,125 | 421,627 |
| 0332-01 | SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S | 701,337 | 1,703,437 | (111,592) | 66,822 | - | 16,898 | 61,802 | 145,522 |
| 0334-00 | TODD COUNTY | 5,122,369 | 12,441,431 | (815,037) | 488,050 | - | 123,419 | - | 611,469 |
| 0336-00 | TRAVERSE COUNTY | 1,227,235 | 2,980,762 | (195,269) | 116,929 | - | 29,569 | 45,324 | 191,822 |
| 0338-00 | WABASHA COUNTY | 3,455,073 | 8,391,831 | (549,748) | 329,193 | - | 83,247 | - | 412,440 |
| 0340-00 | WADENA COUNTY | 3,059,315 | 7,430,595 | (486,778) | 291,486 | - | 73,712 | 21,873 | 387,070 |
| 0342-00 | WASECA COUNTY | 2,914,075 | 7,077,831 | (463,668) | 277,648 | - | 70,212 | 145,954 | 493,814 |
| 0342-01 | WASECA-LE SUEUR REGIONAL LIBRARY | 266,168 | 646,480 | (42,351) | 25,360 | - | 6,413 | 7,932 | 39,705 |
| 0343-00 | TOWNSHIP OF ENTERPRISE | 2,825 | 6,862 | (450) | 269 | - | 68 | 1,453 | 1,791 |
| 0344-00 | WASHINGTON COUNTY | 36,344,445 | 88,274,953 | (5,782,885) | 3,462,830 | - | 875,690 | 2,168,338 | 6,506,858 |
| 0344-02 | SO WASHINGTON CO TELECOM COMM | 211,592 | 513,924 | (33,667) | 20,160 | - | 5,098 | 11,546 | 36,804 |
| 0346-00 | WATONWAN COUNTY | 3,047,547 | 7,402,013 | (484,905) | 290,365 | - | 73,428 | 153,727 | 517,519 |
| 0348-00 | WILKIN COUNTY | 1,945,891 | 4,726,263 | (309,617) | 185,401 | - | 46,885 | 42,513 | 274,799 |
| 0350-03 | WINONA COUNTY | 6,566,312 | 15,948,542 | (1,044,788) | 625,626 | - | 158,210 | - | 783,836 |
| 0352-01 | WRIGHT COUNTY | 18,267,556 | 44,369,027 | (2,906,611) | 1,740,498 | - | 440,142 | 554,853 | 2,735,494 |
| 0354-00 | YELLOW MEDICINE COUNTY | 2,344,515 | 5,694,458 | (373,043) | 223,381 | - | 56,489 | 40,989 | 320,859 |
| 0355-00 | TOWNSHIP OF ECKLES | 6,750 | 16,396 | (1,074) | 643 | - | 163 | 3,339 | 4,145 |
| 0358-00 | TOWNSHIP OF EDEN | - | - | - | - | - | - | 904 | 904 |
| 0380-00 | TOWNSHIP OF HARTLAND | 3,353 | 8,143 | (533) | 319 | - | 81 | 794 | 1,194 |
| 0383-00 | TOWNSHIP OF HASSAN VALLEY | 3,870 | 9,399 | (616) | 369 | - | 93 | 2,255 | 2,717 |
| 0397-00 | TOWNSHIP OF ST GEORGE | 4,043 | 9,820 | (643) | 385 | - | 97 | 2,104 | 2,586 |
| 0400-00 | HENNEPIN COUNTY | 287,234,236 | 697,646,892 | (45,702,787) | 27,367,136 | - | 6,920,680 | 19,058,048 | 53,345,865 |
| 0426-00 | TOWNSHIP OF HILL RIVER | - | - | - | - | - | - | - | - |
| 0441-00 | TOWNSHIP OF ST WENDEL | 5,082 | 12,344 | (809) | 484 | - | 122 | 844 | 1,451 |
| 0443-00 | TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY | 3,833 | 9,309 | (610) | 365 | - | 92 | 10 | 468 |
| 0451-00 | TOWNSHIP OF SWEDE PRAIRIE | 1,624 | 3,944 | (258) | 155 | - | 39 | 1,572 | 1,766 |
| 0456-00 | CITY OF TAMARACK | 8,098 | 19,668 | (1,288) | 772 | - | 195 | 193 | 1,160 |
| 0465-00 | TOWNSHIP OF TEN LAKE | 12,781 | 31,044 | (2,034) | 1,218 | - | 308 | 275 | 1,801 |
| 0466-00 | TOWNSHIP OF TEN MILE LAKE | - | - | - | - | - | - | - | - |
| 0470-00 | HOPE COMMUNITY ACADEMY | 423,270 | 1,028,057 | (67,348) | 40,328 | - | 10,198 | 75,237 | 125,764 |
| 0478-00 | TOWNSHIP OF TOFTE | 27,241 | 66,164 | (4,334) | 2,595 | - | 656 | 14,928 | 18,180 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0292-00 | REDWOOD COUNTY | \$ - | \$ 791,196 | \$ 457,520 | \$ 206,512 | \$ 1,455,227 | \$ (74,679) | \$ (90,234) | \$ (164,912) |
| 0296-00 | RENVILLE COUNTY | - | 1,674,433 | 968,264 | 61,353 | 2,704,049 | (158,045) | (14,004) | (172,048) |
| 0298-00 | RICE COUNTY | - | 4,297,956 | 2,485,351 | 481,033 | 7,264,339 | (405,671) | 399,320 | (6,350) |
| 0302-00 | ROCK COUNTY | - | 581,606 | 336,321 | 36,104 | 954,031 | (54,896) | (50,074) | (104,970) |
| 0302-01 | ROCK NOBLES COMMUNITY CORRECTIONS | - | 134,406 | 77,722 | 3,542 | 215,670 | (12,686) | 28,341 | 15,655 |
| 0304-00 | ROSEAU COUNTY | - | 1,116,898 | 645,861 | 159,322 | 1,922,082 | (105,421) | (30,429) | (135,849) |
| 0308-00 | ST LOUIS COUNTY | - | 17,039,415 | 9,853,271 | 422,407 | 27,315,093 | (1,608,298) | (183,868) | (1,792,166) |
| 0308-01 | ST LOUIS COUNTY ENVIRONMENTAL SERVICES | - | 285,244 | 164,946 | 1,664 | 451,855 | (26,923) | (5,890) | (32,813) |
| 0308-02 | ST LOUIS COUNTY COURTS | - | 73,792 | 42,671 | 164,066 | 280,529 | (6,965) | (85,354) | (92,319) |
| 0314-00 | TOWNSHIP OF GREENFIELD | - | 1,751 | 1,013 | 17,294 | 20,058 | (165) | 2,561 | 2,395 |
| 0318-00 | SCOTT COUNTY | - | 9,331,852 | 5,396,269 | - | 14,728,121 | (880,805) | 589,337 | (291,468) |
| 0320-01 | SHERBURNE COUNTY | - | 6,235,980 | 3,606,039 | 178,736 | 10,020,756 | (588,595) | 367,056 | (221,539) |
| 0322-00 | SIBLEY COUNTY | - | 1,422,684 | 822,686 | 70,879 | 2,316,248 | (134,283) | (37,466) | (171,749) |
| 0322-04 | SIBLEY COUNTY LIBRARY | - | - | - | 75,527 | 75,527 | - | (56,679) | (56,679) |
| 0324-00 | STEARNS COUNTY | - | 9,743,377 | 5,634,239 | 514,095 | 15,891,710 | (919,647) | (12,000) | (931,647) |
| 0326-00 | STEELE COUNTY | - | 1,757,961 | 1,016,564 | 96,351 | 2,870,876 | (165,928) | (75,842) | (241,771) |
| 0328-00 | STEVENS COUNTY | - | 920,937 | 532,544 | 144,430 | 1,597,911 | (86,924) | 30,543 | (56,381) |
| 0328-05 | STEVENS COUNTY HRA | - | 14,632 | 8,461 | 1,453 | 24,546 | (1,381) | 1,763 | 382 |
| 0330-00 | SWIFT COUNTY BENSON HOSPITAL | - | - | - | 10,366 | 10,366 | - | (12,073) | (12,073) |
| 0332-00 | SWIFT COUNTY | - | 1,091,678 | 631,277 | 69,920 | 1,792,875 | (103,040) | (875) | (103,916) |
| 0332-01 | SWIFT COUNTY COUNTRYSIDE PUBLIC HEALTH S | - | 279,069 | 161,375 | 23,007 | 463,450 | (26,340) | (1,529) | (27,869) |
| 0334-00 | TODD COUNTY | - | 2,038,240 | 1,178,639 | 383,005 | 3,599,884 | (192,383) | (185,207) | (377,590) |
| 0336-00 | TRAVERSE COUNTY | - | 488,329 | 282,383 | 83,611 | 854,322 | (46,092) | (11,895) | (57,987) |
| 0338-00 | WABASHA COUNTY | - | 1,374,807 | 795,000 | 163,153 | 2,332,960 | (129,764) | (174,831) | (304,594) |
| 0340-00 | WADENA COUNTY | - | 1,217,330 | 703,938 | 396,743 | 2,318,011 | (114,900) | (173,090) | (287,990) |
| 0342-00 | WASECA COUNTY | - | 1,159,538 | 670,519 | - | 1,830,057 | (109,445) | 75,334 | (34,112) |
| 0342-01 | WASECA-LE SUEUR REGIONAL LIBRARY | - | 105,911 | 61,244 | 12,736 | 179,891 | (9,997) | (10,037) | (20,033) |
| 0343-00 | TOWNSHIP OF ENTERPRISE | - | 1,124 | 650 | 2,899 | 4,674 | (106) | (1,018) | (1,124) |
| 0344-00 | WASHINGTON COUNTY | - | 14,461,801 | 8,362,731 | 158,411 | 22,982,943 | (1,365,005) | 419,670 | (945,335) |
| 0344-02 | SO WASHINGTON CO TELECOM COMM | - | 84,195 | 48,687 | 24,695 | 157,576 | (7,947) | (3,311) | (11,258) |
| 0346-00 | WATONWAN COUNTY | - | 1,212,648 | 701,230 | 67,895 | 1,981,773 | (114,458) | (8,019) | (122,477) |
| 0348-00 | WILKIN COUNTY | - | 774,288 | 447,743 | 122,468 | 1,344,499 | (73,083) | (12,495) | (85,577) |
| 0350-03 | WINONA COUNTY | - | 2,612,798 | 1,510,886 | 394,375 | 4,518,059 | (246,614) | (211,959) | (458,573) |
| 0352-01 | WRIGHT COUNTY | - | 7,268,835 | 4,203,301 | 203,879 | 11,676,015 | (686,083) | 480,551 | (205,532) |
| 0354-00 | YELLOW MEDICINE COUNTY | - | 932,905 | 539,465 | 135,475 | 1,607,845 | (88,054) | (44,012) | (132,066) |
| 0355-00 | TOWNSHIP OF ECKLES | - | 2,686 | 1,553 | 4,164 | 8,404 | (254) | 1,408 | 1,155 |
| 0358-00 | TOWNSHIP OF EDEN | - | - | - | 3,080 | 3,080 | - | (742) | (742) |
| 0380-00 | TOWNSHIP OF HARTLAND | - | 1,334 | 771 | 933 | 3,038 | (126) | (829) | (955) |
| 0383-00 | TOWNSHIP OF HASSAN VALLEY | - | 1,540 | 890 | 734 | 3,165 | (145) | 457 | 311 |
| 0397-00 | TOWNSHIP OF ST GEORGE | - | 1,609 | 930 | 2,424 | 4,964 | (152) | 1,000 | 848 |
| 0400-00 | HENNEPIN COUNTY | - | 114,293,242 | 66,091,604 | - | 180,384,847 | (10,787,788) | 7,155,598 | (3,632,190) |
| 0426-00 | TOWNSHIP OF HILL RIVER | - | - | - | - | - | - | (1,757) | (1,757) |
| 0441-00 | TOWNSHIP OF ST WENDEL | - | 2,022 | 1,169 | 52 | 3,244 | (191) | 671 | 480 |
| 0443-00 | TOWNSHIP OF SUGAR BUSH-BELTRAMI CTY | - | 1,525 | 882 | 647 | 3,054 | (144) | (228) | (372) |
| 0451-00 | TOWNSHIP OF SWEDE PRAIRIE | - | 646 | 374 | 47 | 1,066 | (61) | 771 | 710 |
| 0456-00 | CITY OF TAMARACK | - | 3,222 | 1,863 | 3,253 | 8,339 | (304) | (845) | (1,149) |
| 0465-00 | TOWNSHIP OF TEN LAKE | - | 5,086 | 2,941 | 288 | 8,315 | (480) | 1,146 | 666 |
| 0466-00 | TOWNSHIP OF TEN MILE LAKE | - | - | - | - | - | - | (3,914) | (3,914) |
| 0470-00 | HOPE COMMUNITY ACADEMY | - | 168,423 | 97,393 | 235,137 | 500,953 | (15,897) | (34,885) | (50,782) |
| 0478-00 | TOWNSHIP OF TOFTE | - | 10,839 | 6,268 | 654 | 17,762 | (1,023) | 10,114 | 9,091 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 0481-00 | TOWNSHIP OF TORDENSKJOLD | \$ 5,351 | \$ 12,998 | \$ (851) | \$ 510 | \$ - | \$ 129 | \$ 1,351 | \$ 1,990 |
| 0494-00 | TOWNSHIP OF UDOLPHO | 7,193 | 17,470 | (1,144) | 685 | - | 173 | 1,358 | 2,217 |
| 0512-00 | TOWNSHIP OF HOLMES CITY | 20,586 | 49,999 | (3,275) | 1,961 | - | 496 | 2,499 | 4,956 |
| 0526-00 | TOWNSHIP OF WABANA | 5,174 | 12,566 | (823) | 493 | - | 125 | 4,971 | 5,588 |
| 0529-00 | TOWNSHIP OF WAGNER | 2,764 | 6,714 | (440) | 263 | - | 67 | 4,306 | 4,636 |
| 0542-00 | TOWNSHIP OF HUNTER | - | - | - | - | - | - | - | - |
| 0563-00 | TOWNSHIP OF INDIAN LAKE | 2,393 | 5,813 | (381) | 228 | - | 58 | 3,244 | 3,530 |
| 0565-00 | TOWNSHIP OF IOSCO | 878 | 2,133 | (140) | 84 | - | 21 | 6 | 110 |
| 0570-00 | TOWNSHIP OF WHEELING | 7,597 | 18,452 | (1,209) | 724 | - | 183 | 2,480 | 3,387 |
| 0571-00 | TOWN OF WHITE BEAR LAKE- POPE COUNTY | 3,079 | 7,479 | (490) | 293 | - | 74 | 551 | 918 |
| 0583-00 | TOWNSHIP OF WILSON -- CASS CO | 2,993 | 7,268 | (476) | 285 | - | 72 | 5,598 | 5,955 |
| 0584-00 | TOWNSHIP OF WILTON | 3,104 | 7,540 | (494) | 296 | - | 75 | 260 | 630 |
| 0596-00 | TOWNSHIP OF WORTHINGTON | 4,028 | 9,784 | (641) | 384 | - | 97 | - | 481 |
| 0612-00 | WATERSHED HIGH SCHOOL | 52,503 | 127,523 | (8,354) | 5,002 | - | 1,265 | 22,897 | 29,164 |
| 0645-00 | TOWNSHIP OF LAKE EUNICE | 4,707 | 11,433 | (749) | 449 | - | 113 | - | 562 |
| 0648-00 | TOWNSHIP OF LAKE HENRY | 4,265 | 10,358 | (679) | 406 | - | 103 | 4,289 | 4,798 |
| 0655-00 | TOWNSHIP OF LAKE PRAIRIE | 853 | 2,072 | (136) | 81 | - | 21 | 590 | 692 |
| 0668-00 | TOWNSHIP OF LANGHEI | 5,179 | 12,580 | (824) | 493 | - | 125 | 766 | 1,384 |
| 0670-00 | TOWNSHIP OF LANSING | 34,683 | 84,239 | (5,518) | 3,305 | - | 836 | 4,864 | 9,004 |
| 0697-00 | TOWNSHIP OF LIBERTY-POLK COUNTY | 6,394 | 15,530 | (1,017) | 609 | - | 154 | 2,844 | 3,608 |
| 0710-00 | TOWNSHIP OF LITTLE SAUK | 4,915 | 11,938 | (782) | 468 | - | 118 | 15,936 | 16,523 |
| 0715-00 | TOWNSHIP OF LONDON | 6,073 | 14,750 | (966) | 579 | - | 146 | 7,976 | 8,701 |
| 0722-00 | TOWNSHIP OF LOWVILLE | 2,706 | 6,571 | (430) | 258 | - | 65 | 1,020 | 1,343 |
| 0724-00 | TOWNSHIP OF LUND | 5,834 | 14,169 | (928) | 556 | - | 141 | 4,712 | 5,409 |
| 0732-00 | NORTH SHORE COMMUNITY SCHOOL | 221,151 | 537,141 | (35,188) | 21,071 | - | 5,328 | 2,392 | 28,791 |
| 0733-00 | DISCOVERY PUBLIC SCHOOL FARIBAULT | 49,869 | 121,124 | (7,935) | 4,751 | - | 1,202 | 819 | 6,772 |
| 0734-00 | HARBOR CITY INTERNATIONAL CHARTER SCHOOL | 183,004 | 444,488 | (29,118) | 17,436 | - | 4,409 | 9,243 | 31,089 |
| 0738-00 | BLUE SKY CHARTER SCHOOL | 231,551 | 562,401 | (36,843) | 22,062 | - | 5,579 | 44,014 | 71,655 |
| 0743-00 | TRIO WOLF CREEK DISTANCE LEARNING PROG | 61,657 | 149,755 | (9,810) | 5,875 | - | 1,486 | 14,277 | 21,638 |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | 31,914 | 77,514 | (5,078) | 3,041 | - | 769 | 130 | 3,940 |
| 0749-00 | STEARNS BENTON EMPLOYMENT TRAINING COUNC | 545,839 | 1,325,757 | (86,850) | 52,007 | - | 13,152 | - | 65,158 |
| 0750-00 | MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ | 436,880 | 1,061,112 | (69,513) | 41,625 | - | 10,526 | 14,068 | 66,219 |
| 0751-00 | DULUTH AIRPORT AUTHORITY | 687,141 | 1,668,957 | (109,333) | 65,469 | - | 16,556 | 23,957 | 105,983 |
| 0755-00 | SOUTH CENTRAL EMS JPB | 48,432 | 117,635 | (7,706) | 4,615 | - | 1,167 | 281 | 6,062 |
| 0757-00 | SPIRIT MOUNTAIN RECREATIONAL AUTHORITY | 829,337 | 2,014,330 | (131,959) | 79,018 | - | 19,982 | 275,908 | 374,908 |
| 0759-00 | LAKES AREA POLICE | 46,492 | 112,921 | (7,397) | 4,430 | - | 1,120 | 2,430 | 7,980 |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | 4,164,349 | 10,114,551 | (662,603) | 396,771 | - | 100,337 | 5,615 | 502,723 |
| 0761-00 | CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD | 216,779 | 526,521 | (34,492) | 20,654 | - | 5,223 | 46,611 | 72,488 |
| 0762-00 | ELLENDALE AMBULANCE SERVICE | 5,243 | 12,735 | (834) | 500 | - | 126 | - | 626 |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | - | - | - | - | - | - | - | - |
| 0769-00 | AFSCME COUNCIL 5 | 59,136 | 143,633 | (9,409) | 5,634 | - | 1,425 | 24,738 | 31,797 |
| 0770-00 | BEMIDJI-BELTRAMI AIRPORTS COMMISSION | 138,791 | 337,101 | (22,083) | 13,224 | - | 3,344 | 5,271 | 21,839 |
| 0771-00 | ACHIEVE SERVICES INCORPORATED | 173,905 | 422,388 | (27,671) | 16,569 | - | 4,190 | - | 20,759 |
| 0773-00 | SHELL ROCK RIVER WATERSHED DISTRICT | 143,611 | 348,809 | (22,850) | 13,683 | - | 3,460 | 2,148 | 19,291 |
| 0775-00 | I 494 CORRIDOR COMMISSION | 143,946 | 349,622 | (22,904) | 13,715 | - | 3,468 | 11,386 | 28,569 |
| 0777-00 | WHITE BEAR LAKE CONSERVATION DISTRICT | - | - | - | - | - | - | - | - |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | 216,800 | 526,574 | (34,496) | 20,656 | - | 5,224 | 17,600 | 43,480 |
| 0781-00 | LAKEVILLE ARENAS | 217,587 | 528,485 | (34,621) | 20,731 | - | 5,243 | 105,215 | 131,189 |
| 0786-00 | FARIBAULT CO SOIL & WATER CONSERVATION | 101,735 | 247,099 | (16,187) | 9,693 | - | 2,451 | 3,379 | 15,523 |
| 0787-00 | FILLMORE CO SOIL & WATER CONSERVATION | 177,940 | 432,188 | (28,313) | 16,954 | - | 4,287 | 19,811 | 41,052 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0481-00 | TOWNSHIP OF TORDENSKJOLD | \$ - | \$ 2,129 | \$ 1,231 | \$ 345 | \$ 3,706 | \$ (201) | \$ 352 | \$ 151 |
| 0494-00 | TOWNSHIP OF UDOLPHO | - | 2,862 | 1,655 | 4,890 | 9,407 | (270) | (1,327) | (1,597) |
| 0512-00 | TOWNSHIP OF HOLMES CITY | - | 8,191 | 4,737 | 1,754 | 14,682 | (773) | 2,726 | 1,953 |
| 0526-00 | TOWNSHIP OF WABANA | - | 2,059 | 1,190 | - | 3,249 | (194) | 2,445 | 2,251 |
| 0529-00 | TOWNSHIP OF WAGNER | - | 1,100 | 636 | 2,336 | 4,072 | (104) | 1,374 | 1,270 |
| 0542-00 | TOWNSHIP OF HUNTER | - | - | - | 5,185 | 5,185 | - | (1,792) | (1,792) |
| 0563-00 | TOWNSHIP OF INDIAN LAKE | - | 952 | 551 | 4,013 | 5,515 | (90) | (405) | (495) |
| 0565-00 | TOWNSHIP OF IOSCO | - | 349 | 202 | 1,086 | 1,638 | (33) | (316) | (348) |
| 0570-00 | TOWNSHIP OF WHEELING | - | 3,023 | 1,748 | 4,357 | 9,128 | (285) | 184 | (101) |
| 0571-00 | TOWN OF WHITE BEAR LAKE- POPE COUNTY | - | 1,225 | 709 | 346 | 2,279 | (116) | 102 | (13) |
| 0583-00 | TOWNSHIP OF WILSON -- CASS CO | - | 1,191 | 689 | 8,289 | 10,168 | (112) | 108 | (4) |
| 0584-00 | TOWNSHIP OF WILTON | - | 1,235 | 714 | 192 | 2,142 | (117) | 653 | 537 |
| 0596-00 | TOWNSHIP OF WORTHINGTON | - | 1,603 | 927 | 2,849 | 5,379 | (151) | (3,243) | (3,394) |
| 0612-00 | WATERSHED HIGH SCHOOL | - | 20,892 | 12,081 | - | 32,973 | (1,972) | 11,119 | 9,147 |
| 0645-00 | TOWNSHIP OF LAKE EUNICE | - | 1,873 | 1,083 | 1,255 | 4,211 | (177) | 1,870 | 1,693 |
| 0648-00 | TOWNSHIP OF LAKE HENRY | - | 1,697 | 981 | 1,314 | 3,992 | (160) | 523 | 363 |
| 0655-00 | TOWNSHIP OF LAKE PRAIRIE | - | 339 | 196 | 1,546 | 2,081 | (32) | (716) | (748) |
| 0668-00 | TOWNSHIP OF LANGHEI | - | 2,061 | 1,192 | 1,655 | 4,908 | (195) | 164 | (30) |
| 0670-00 | TOWNSHIP OF LANSING | - | 13,801 | 7,980 | 14,080 | 35,861 | (1,303) | (1,277) | (2,580) |
| 0697-00 | TOWNSHIP OF LIBERTY-POLK COUNTY | - | 2,544 | 1,471 | - | 4,015 | (240) | 1,199 | 959 |
| 0710-00 | TOWNSHIP OF LITTLE SAUK | - | 1,956 | 1,131 | 15,628 | 18,715 | (185) | 2,759 | 2,574 |
| 0715-00 | TOWNSHIP OF LONDON | - | 2,416 | 1,397 | 1,516 | 5,330 | (228) | 1,503 | 1,275 |
| 0722-00 | TOWNSHIP OF LOWVILLE | - | 1,077 | 623 | 2,297 | 3,996 | (102) | (185) | (287) |
| 0724-00 | TOWNSHIP OF LUND | - | 2,321 | 1,342 | 983 | 4,647 | (219) | 2,414 | 2,195 |
| 0732-00 | NORTH SHORE COMMUNITY SCHOOL | - | 87,998 | 50,886 | 22,967 | 161,852 | (8,306) | 2,542 | (5,764) |
| 0733-00 | DISCOVERY PUBLIC SCHOOL FARIBAULT | - | 19,843 | 11,475 | 4,145 | 35,463 | (1,873) | 246 | (1,627) |
| 0734-00 | HARBOR CITY INTERNATIONAL CHARTER SCHOOL | - | 72,819 | 42,109 | 13,332 | 128,259 | (6,873) | 764 | (6,109) |
| 0738-00 | BLUE SKY CHARTER SCHOOL | - | 92,136 | 53,279 | 22,363 | 167,778 | (8,696) | 22,161 | 13,465 |
| 0743-00 | TRIO WOLF CREEK DISTANCE LEARNING PROG | - | 24,534 | 14,187 | - | 38,721 | (2,316) | 5,627 | 3,311 |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | - | 12,699 | 7,343 | 2,648 | 22,691 | (1,199) | (822) | (2,021) |
| 0749-00 | STEARNS BENTON EMPLOYMENT TRAINING COUNC | - | 217,195 | 125,596 | 56,471 | 399,262 | (20,500) | (34,512) | (55,012) |
| 0750-00 | MISSISSIPPI WATERSHED MANAGEMENT ORGANIZ | - | 173,839 | 100,524 | 41,173 | 315,536 | (16,408) | (25,422) | (41,830) |
| 0751-00 | DULUTH AIRPORT AUTHORITY | - | 273,420 | 158,109 | 60,525 | 492,053 | (25,807) | 717 | (25,090) |
| 0755-00 | SOUTH CENTRAL EMS JPB | - | 19,272 | 11,144 | 2,070 | 32,486 | (1,819) | (1,693) | (3,512) |
| 0757-00 | SPIRIT MOUNTAIN RECREATIONAL AUTHORITY | - | 330,001 | 190,828 | 204,386 | 725,215 | (31,148) | 88,359 | 57,211 |
| 0759-00 | LAKES AREA POLICE | - | 18,499 | 10,698 | 1,911 | 31,108 | (1,746) | 616 | (1,131) |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | - | 1,657,034 | 958,202 | 28,067 | 2,643,304 | (156,402) | (126,788) | (283,191) |
| 0761-00 | CARLTON-COOK-LAKE-ST LOUIS COMM HLTH BD | - | 86,258 | 49,880 | - | 136,138 | (8,142) | 26,472 | 18,330 |
| 0762-00 | ELLENDALE AMBULANCE SERVICE | - | 2,086 | 1,206 | 958 | 4,251 | (197) | (553) | (750) |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | - | - | - | 1,878 | 1,878 | - | (992) | (992) |
| 0769-00 | AFSCME COUNCIL 5 | - | 23,531 | 13,607 | 17,537 | 54,675 | (2,221) | 5,775 | 3,554 |
| 0770-00 | BEMIDJI-BELTRAMI AIRPORTS COMMISSION | - | 55,226 | 31,935 | 2,514 | 89,675 | (5,213) | (7,052) | (12,265) |
| 0771-00 | ACHIEVE SERVICES INCORPORATED | - | 69,198 | 40,015 | 105,671 | 214,885 | (6,531) | (47,170) | (53,702) |
| 0773-00 | SHELL ROCK RIVER WATERSHED DISTRICT | - | 57,144 | 33,044 | 12,462 | 102,651 | (5,394) | (13,465) | (18,859) |
| 0775-00 | 1494 CORRIDOR COMMISSION | - | 57,277 | 33,121 | 1,244 | 91,642 | (5,406) | 9,468 | 4,062 |
| 0777-00 | WHITE BEAR LAKE CONSERVATION DISTRICT | - | - | - | 2,142 | 2,142 | - | (6,658) | (6,658) |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | - | 86,267 | 49,885 | 14,780 | 150,932 | (8,142) | 10,339 | 2,197 |
| 0781-00 | LAKEVILLE ARENAS | - | 86,580 | 50,066 | - | 136,646 | (8,172) | 58,575 | 50,403 |
| 0786-00 | FARIBAULT CO SOIL & WATER CONSERVATION | - | 40,481 | 23,409 | 2,787 | 66,677 | (3,821) | (6,866) | (10,687) |
| 0787-00 | FILLMORE CO SOIL & WATER CONSERVATION | - | 70,804 | 40,943 | 16,399 | 128,147 | (6,683) | (19,088) | (25,771) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 0791-00 | MURRAY CO SOIL & WATER CONSERVATION DIST | \$ 72,874 | \$ 177,000 | \$ (11,595) | \$ 6,943 | \$ - | \$ 1,756 | \$ 3,986 | \$ 12,685 |
| 0795-00 | ROOT RIVER SOIL & WATER CONSERVATION DIS | 90,130 | 218,912 | (14,341) | 8,587 | - | 2,172 | - | 10,759 |
| 0796-00 | WASECA CO SOIL & WATER CONSERVATION DIST | 88,535 | 215,037 | (14,087) | 8,435 | - | 2,133 | 23,662 | 34,231 |
| 0800-00 | PINE RIVER AREA SANITARY DISTRICT | 89,309 | 216,917 | (14,210) | 8,509 | - | 2,152 | - | 10,661 |
| 0805-00 | DAKOTA COMMUNICATIONS CENTER | 2,422,290 | 5,883,362 | (385,419) | 230,791 | - | 58,363 | 282,801 | 571,955 |
| 0808-00 | MIDDLE FORK CROW RIVER WATERSHED DIST | 114,043 | 276,993 | (18,146) | 10,866 | - | 2,748 | 46,449 | 60,062 |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 169,616,472 | 411,971,798 | (26,988,237) | 16,160,738 | - | 4,086,774 | - | 20,247,512 |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | 30,872 | 74,984 | (4,912) | 2,941 | - | 744 | 19,788 | 23,474 |
| 0817-00 | SOUTH METRO FIRE DISTRICT | 33,343 | 80,985 | (5,305) | 3,177 | - | 803 | 606 | 4,586 |
| 0821-00 | FOREST LAKE CABLE COMMISSION | 33,284 | 80,842 | (5,296) | 3,171 | - | 802 | 441 | 4,415 |
| 0822-00 | LIONSGATE ACADEMY | 2,387,187 | 5,798,103 | (379,833) | 227,447 | - | 57,517 | 397,020 | 681,984 |
| 0823-00 | EVELETH VIRGINIA AIRPORT AUTHORITY | 6,483 | 15,746 | (1,032) | 618 | - | 156 | 8,515 | 9,288 |
| 0828-00 | INFINITY MINNESOTA'S DIGITAL ACADEMY | 50,126 | 121,747 | (7,976) | 4,776 | - | 1,208 | 4,854 | 10,838 |
| 0833-00 | LAKEVIEW CEMETERY ASSOCIATION | 38,424 | 93,326 | (6,114) | 3,661 | - | 926 | - | 4,587 |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | 51,979 | 126,250 | (8,271) | 4,952 | - | 1,252 | 36,182 | 42,387 |
| 0842-00 | NORTHWEST REGIONAL LIBRARY | 258,488 | 627,827 | (41,129) | 24,628 | - | 6,228 | 25,721 | 56,577 |
| 0843-00 | REGION 4 ADULT MENTAL HEALTH CONSORTIUM | 332,369 | 807,272 | (52,884) | 31,667 | - | 8,008 | 32,807 | 72,483 |
| 0844-00 | TRI-CITY CABLE TV | 23,642 | 57,423 | (3,762) | 2,253 | - | 570 | - | 2,822 |
| 0854-00 | SOUTHWEST MINNESOTA BROADBAND SERVICES | 232,824 | 565,492 | (37,045) | 22,183 | - | 5,610 | 6,461 | 34,254 |
| 0855-00 | BEMIDJI RURAL ANIMAL CONTROL ORG | 8,367 | 20,322 | (1,331) | 797 | - | 202 | - | 999 |
| 0857-00 | GEMS SANITARY DISTRICT | 4,343 | 10,549 | (691) | 414 | - | 105 | 5,704 | 6,223 |
| 0870-00 | HAWK CREEK WATERSHED PROJECT | 74,214 | 180,254 | (11,808) | 7,071 | - | 1,788 | 649 | 9,508 |
| 0872-00 | PRAIRIE LAKES MUNICIPAL SOLID WASTE | 843,004 | 2,047,525 | (134,133) | 80,320 | - | 20,312 | 5,281 | 105,913 |
| 0880-00 | SOUTHERN PLAINS EDUCATION CO-OP | 441,618 | 1,072,621 | (70,267) | 42,077 | - | 10,640 | 8,903 | 61,620 |
| 0882-00 | POMME DE TERRE RIVER ASSOCIATION | - | - | - | - | - | - | - | - |
| 0883-00 | METROPOLITAN EMERGENCY SERVICES BOARD | 290,354 | 705,225 | (46,199) | 27,664 | - | 6,996 | 1,893 | 36,553 |
| 0885-00 | ARROWHEAD HEALTH ALLIANCE | 38,054 | 92,426 | (6,055) | 3,626 | - | 917 | - | 4,543 |
| 0886-00 | DES MOINES VALLEY HEALTH & HUMAN SRVCS | 2,168,592 | 5,267,169 | (345,052) | 206,619 | - | 52,250 | 80,576 | 339,446 |
| 0887-00 | JACKSON COUNTY FAMILY SERVICES NETWORK | 89,824 | 218,169 | (14,292) | 8,558 | - | 2,164 | 30,248 | 40,970 |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | 17,189 | 41,749 | (2,735) | 1,638 | - | 414 | - | 2,052 |
| 0889-00 | WRIGHT COUNTY SOIL & WATER DISTRICT | 242,644 | 589,345 | (38,608) | 23,119 | - | 5,846 | 15,179 | 44,144 |
| 0891-00 | WRIGHT COUNTY HISTORICAL SOCIETY | 72,796 | 176,811 | (11,583) | 6,936 | - | 1,754 | - | 8,690 |
| 0894-00 | SOUTHWEST PRAIRIE TECH SERVICE AREA | 105,241 | 255,614 | (16,745) | 10,027 | - | 2,536 | - | 12,563 |
| 0895-00 | JACKSON FIRE AND AMBULANCE SERVICE | - | - | - | - | - | - | 8,805 | 8,805 |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | 24,937 | 60,569 | (3,968) | 2,376 | - | 601 | 577 | 3,554 |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | 20,021 | 48,627 | (3,186) | 1,908 | - | 482 | 3,628 | 6,018 |
| 0899-00 | HORIZON PUBLIC HEALTH | 2,270,640 | 5,515,029 | (361,289) | 216,342 | - | 54,709 | 22,852 | 293,903 |
| 0902-00 | FARIBAULT- MARTIN COUNTY TRANSIT BOARD | 292,575 | 710,618 | (46,553) | 27,876 | - | 7,049 | 39,793 | 74,719 |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | - | - | - | - | - | - | - |
| 0904-00 | POPE DOUGLAS SOLID WASTE MANAGEMENT | 1,378,916 | 3,349,170 | (219,404) | 131,380 | - | 33,224 | 19,408 | 184,012 |
| 0905-00 | MN RIVER AREA AGENCY ON AGING | 210,562 | 511,422 | (33,503) | 20,062 | - | 5,073 | 1,479 | 26,615 |
| 0907-00 | EAST CENTRAL SOLID WASTE COMMISSION | 524,788 | 1,274,629 | (83,501) | 50,001 | - | 12,644 | 34,537 | 97,182 |
| 0908-00 | SUPPORTING HANDS NURSE-FAMILY PARTNERSHI | 407,523 | 989,808 | (64,842) | 38,828 | - | 9,819 | 41,336 | 89,983 |
| 0909-00 | SOUTHEASTERN EMERGENCY MEDICAL SERVICES | 54,343 | 131,990 | (8,647) | 5,178 | - | 1,309 | 900 | 7,387 |
| 0910-00 | LAKE WASHINGTON SANITARY DISTRICT | 38,487 | 93,479 | (6,124) | 3,667 | - | 927 | - | 4,594 |
| 0919-00 | CENTRAL IRON RANGE SANITARY SEWER DISTRI | 113,593 | 275,900 | (18,074) | 10,823 | - | 2,737 | 19,492 | 33,052 |
| 0920-00 | MUNICIPAL BUILDING COMMISSION | 1,913,200 | 4,646,862 | (304,416) | 182,286 | - | 46,097 | 10,186 | 238,569 |
| 0921-00 | NORTH STAR MANOR | 1,243,231 | 3,019,614 | (197,815) | 118,453 | - | 29,955 | 28,629 | 177,037 |
| 0922-00 | MEEKER | 228,705 | 555,488 | (36,390) | 21,791 | - | 5,510 | 55,993 | 83,294 |
| 0925-00 | 6W COMMUNITY CORRECTIONS | 540,495 | 1,312,777 | (86,000) | 51,497 | - | 13,023 | 27,206 | 91,726 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0791-00 | MURRAY CO SOIL & WATER CONSERVATION DIST | \$ - | \$ 28,997 | \$ 16,768 | \$ 8,244 | \$ 54,009 | \$ (2,737) | \$ (4,389) | \$ (7,126) |
| 0795-00 | ROOT RIVER SOIL & WATER CONSERVATION DIS | - | 35,864 | 20,739 | 24,608 | 81,211 | (3,385) | (16,491) | (19,876) |
| 0796-00 | WASECA CO SOIL & WATER CONSERVATION DIST | - | 35,229 | 20,372 | 2,651 | 58,251 | (3,325) | 6,670 | 3,345 |
| 0800-00 | PINE RIVER AREA SANITARY DISTRICT | - | 35,537 | 20,550 | 11,517 | 67,604 | (3,354) | (14,144) | (17,498) |
| 0805-00 | DAKOTA COMMUNICATIONS CENTER | - | 963,852 | 557,361 | 131,500 | 1,652,713 | (90,975) | 56,553 | (34,422) |
| 0808-00 | MIDDLE FORK CROW RIVER WATERSHED DIST | - | 45,379 | 26,241 | 33,672 | 105,292 | (4,283) | (6,618) | (10,901) |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | - | 67,492,012 | 39,028,164 | 1,850,690 | 108,370,866 | (6,370,364) | 178,605 | (6,191,758) |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | - | 12,284 | 7,104 | 6,696 | 26,084 | (1,159) | 9,628 | 8,468 |
| 0817-00 | SOUTH METRO FIRE DISTRICT | - | 13,267 | 7,672 | 199 | 21,139 | (1,252) | 388 | (864) |
| 0821-00 | FOREST LAKE CABLE COMMISSION | - | 13,244 | 7,659 | 4,502 | 25,405 | (1,250) | (1,385) | (2,635) |
| 0822-00 | LIONSGATE ACADEMY | - | 949,885 | 549,284 | - | 1,499,168 | (89,657) | 284,589 | 194,932 |
| 0823-00 | EVELETH VIRGINIA AIRPORT AUTHORITY | - | 2,580 | 1,492 | - | 4,071 | (243) | 2,838 | 2,595 |
| 0828-00 | INFINITY MINNESOTA'S DIGITAL ACADEMY | - | 19,945 | 11,534 | 10,410 | 41,889 | (1,883) | (2,853) | (4,735) |
| 0833-00 | LAKEVIEW CEMETERY ASSOCIATION | - | 15,289 | 8,841 | 6,625 | 30,755 | (1,443) | (4,583) | (6,021) |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | - | 20,683 | 11,960 | 33,534 | 66,178 | (1,952) | (31,420) | (33,373) |
| 0842-00 | NORTHWEST REGIONAL LIBRARY | - | 102,855 | 59,477 | 68,913 | 231,245 | (9,708) | (11,272) | (20,980) |
| 0843-00 | REGION 4 ADULT MENTAL HEALTH CONSORTIUM | - | 132,253 | 76,477 | - | 208,730 | (12,483) | 2,848 | (9,635) |
| 0844-00 | TRI-CITY CABLE TV | - | 9,407 | 5,440 | 2,745 | 17,592 | (888) | (706) | (1,594) |
| 0854-00 | SOUTHWEST MINNESOTA BROADBAND SERVICES | - | 92,643 | 53,572 | 16,872 | 163,087 | (8,744) | 1,017 | (7,728) |
| 0855-00 | BEMIDJI RURAL ANIMAL CONTROL ORG | - | 3,329 | 1,925 | 892 | 6,147 | (314) | (432) | (746) |
| 0857-00 | GEMS SANITARY DISTRICT | - | 1,728 | 999 | 1,780 | 4,508 | (163) | 314 | 151 |
| 0870-00 | HAWK CREEK WATERSHED PROJECT | - | 29,530 | 17,076 | 17,095 | 63,702 | (2,787) | (4,590) | (7,377) |
| 0872-00 | PRAIRIE LAKES MUNICIPAL SOLID WASTE | - | 335,439 | 193,972 | 37,779 | 567,191 | (31,661) | (16,066) | (47,727) |
| 0880-00 | SOUTHERN PLAINS EDUCATION CO-OP | - | 175,724 | 101,615 | 53,364 | 330,703 | (16,586) | (20,903) | (37,489) |
| 0882-00 | POMME DE TERRE RIVER ASSOCIATION | - | - | - | 26,708 | 26,708 | - | (12,835) | (12,835) |
| 0883-00 | METROPOLITAN EMERGENCY SERVICES BOARD | - | 115,535 | 66,810 | 40,064 | 222,408 | (10,905) | (33,964) | (44,869) |
| 0885-00 | ARROWHEAD HEALTH ALLIANCE | - | 15,142 | 8,756 | 39,292 | 63,190 | (1,429) | (15,566) | (16,996) |
| 0886-00 | DES MOINES VALLEY HEALTH & HUMAN SRVCS | - | 862,903 | 498,985 | 50,086 | 1,411,974 | (81,447) | 45,076 | (36,371) |
| 0887-00 | JACKSON COUNTY FAMILY SERVICES NETWORK | - | 35,742 | 20,668 | 1,668 | 58,078 | (3,374) | 10,055 | 6,681 |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | - | 6,840 | 3,955 | 1,862 | 12,657 | (646) | (400) | (1,046) |
| 0889-00 | WRIGHT COUNTY SOIL & WATER DISTRICT | - | 96,551 | 55,832 | 2,253 | 154,635 | (9,113) | 4,998 | (4,115) |
| 0891-00 | WRIGHT COUNTY HISTORICAL SOCIETY | - | 28,966 | 16,750 | 12,567 | 58,284 | (2,734) | (6,864) | (9,598) |
| 0894-00 | SOUTHWEST PRAIRIE TECH SERVICE AREA | - | 41,876 | 24,216 | 2,658 | 68,750 | (3,953) | (9,364) | (13,316) |
| 0895-00 | JACKSON FIRE AND AMBULANCE SERVICE | - | - | - | 11,074 | 11,074 | - | (14,152) | (14,152) |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | - | 9,923 | 5,738 | 5,532 | 21,193 | (937) | (1,282) | (2,218) |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | - | 7,966 | 4,607 | 14 | 12,587 | (752) | 1,963 | 1,211 |
| 0899-00 | HORIZON PUBLIC HEALTH | - | 903,509 | 522,467 | 58,723 | 1,484,699 | (85,279) | (34,694) | (119,973) |
| 0902-00 | FARIBAULT- MARTIN COUNTY TRANSIT BOARD | - | 116,418 | 67,320 | 7,856 | 191,594 | (10,988) | 4,120 | (6,868) |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | - | - | 3,871 | 3,871 | - | (10,609) | (10,609) |
| 0904-00 | POPE DOUGLAS SOLID WASTE MANAGEMENT | - | 548,684 | 317,284 | 131,357 | 997,324 | (51,789) | (26,979) | (78,768) |
| 0905-00 | MN RIVER AREA AGENCY ON AGING | - | 83,785 | 48,450 | 187,729 | 319,963 | (7,908) | (87,258) | (95,166) |
| 0907-00 | EAST CENTRAL SOLID WASTE COMMISSION | - | 208,818 | 120,752 | 6,008 | 335,578 | (19,710) | 29,699 | 9,989 |
| 0908-00 | SUPPORTING HANDS NURSE-FAMILY PARTNERSHI | - | 162,157 | 93,770 | 58,344 | 314,271 | (15,306) | (18,932) | (34,238) |
| 0909-00 | SOUTHEASTERN EMERGENCY MEDICAL SERVICES | - | 21,623 | 12,504 | 13,264 | 47,392 | (2,041) | (5,530) | (7,571) |
| 0910-00 | LAKE WASHINGTON SANITARY DISTRICT | - | 15,314 | 8,856 | 884 | 25,054 | (1,445) | (552) | (1,997) |
| 0919-00 | CENTRAL IRON RANGE SANITARY SEWER DISTRI | - | 45,200 | 26,137 | 7,180 | 78,517 | (4,266) | 5,108 | 842 |
| 0920-00 | MUNICIPAL BUILDING COMMISSION | - | 761,280 | 440,221 | 779,142 | 1,980,643 | (71,855) | (348,842) | (420,697) |
| 0921-00 | NORTH STAR MANOR | - | 494,694 | 286,063 | 90,893 | 871,650 | (46,693) | 59,880 | 13,187 |
| 0922-00 | MEEKER | - | 91,004 | 52,624 | - | 143,628 | (8,590) | 22,838 | 14,248 |
| 0925-00 | 6W COMMUNITY CORRECTIONS | - | 215,068 | 124,366 | 2,162 | 341,596 | (20,300) | 9,640 | (10,660) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 0927-00 | YOUTH COORDINATING BOARD MPLS | \$ 192,177 | \$ 466,768 | \$ (30,578) | \$ 18,310 | \$ - | \$ 4,630 | \$ - | \$ 22,941 |
| 0929-00 | BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH | 2,895 | 7,032 | (461) | 276 | - | 70 | 1,715 | 2,061 |
| 0930-00 | LINCOLN PIPESTONE RURAL WATER | 575,407 | 1,397,574 | (91,555) | 54,824 | - | 13,864 | 111,917 | 180,605 |
| 0931-00 | COUNTIES PROVIDING TECHNOLOGIES | 554,770 | 1,347,449 | (88,271) | 52,857 | - | 13,367 | 33,300 | 99,524 |
| 0932-00 | EDUCATION INNOVATION PARTNERS COOP | - | - | - | - | - | - | - | - |
| 0935-00 | OLMSTED COUNTY LAW LIBRARY | 31,200 | 75,780 | (4,964) | 2,973 | - | 752 | 1,813 | 5,538 |
| 0938-00 | MINNESOTA COUNTIES INFORMATION SYSTEMS | 404,810 | 983,220 | (64,411) | 38,570 | - | 9,754 | 31,184 | 79,507 |
| 0940-00 | WESTERN PRAIRIE HUMAN SERVICES AGENCY | 1,514,334 | 3,678,080 | (240,951) | 144,283 | - | 36,487 | 194,501 | 375,271 |
| 0942-00 | CRIMINAL JUSTICE NETWORK | 354,745 | 861,619 | (56,445) | 33,799 | - | 8,547 | 244,177 | 286,524 |
| 0943-00 | ST CLOUD REGIONAL AIRPORT | 259,013 | 629,102 | (41,212) | 24,678 | - | 6,241 | 139,664 | 170,583 |
| 0992-00 | NORTH SUBURBAN ACCESS CORPORATION | 195,028 | 473,693 | (31,032) | 18,582 | - | 4,699 | 221,730 | 245,011 |
| 0995-00 | MINNESOTA COMMUNITY ENERGY | 9,376 | 22,774 | (1,492) | 893 | - | 226 | 10,506 | 11,625 |
| 1001-00 | HMONG ACADEMY CHARTER SCHOOL | 1,579,892 | 3,837,310 | (251,382) | 150,529 | - | 38,066 | 191,522 | 380,117 |
| 1002-00 | ADA-BORUP-WEST | 648,734 | 1,575,672 | (103,222) | 61,810 | - | 15,631 | 5,332 | 82,773 |
| 1005-00 | GREAT EXPECTATIONS SCHOOL | 163,828 | 397,913 | (26,067) | 15,609 | - | 3,947 | - | 19,557 |
| 1006-00 | ADRIAN ISD-511 | 409,754 | 995,228 | (65,197) | 39,041 | - | 9,873 | - | 48,913 |
| 1007-00 | URBAN ACADEMY CHARTER SCHOOL | 492,820 | 1,196,982 | (78,414) | 46,955 | - | 11,874 | 86,379 | 145,208 |
| 1008-00 | MINNESOTA INTERNSHIP CENTER | 418,127 | 1,015,565 | (66,530) | 39,838 | - | 10,074 | - | 49,913 |
| 1009-00 | NOVA CLASSICAL ACADEMY | 814,983 | 1,979,467 | (129,675) | 77,650 | - | 19,636 | 214,108 | 311,394 |
| 1011-00 | NEW CITY CHARTER SCHOOL | 237,487 | 576,818 | (37,787) | 22,627 | - | 5,722 | 66,460 | 94,809 |
| 1012-00 | AITKIN ISD-001 | 1,110,001 | 2,696,019 | (176,616) | 105,759 | - | 26,745 | 72,767 | 205,271 |
| 1013-00 | VOYAGEURS EXPEDITIONARY HIGH SCHOOL | 173,407 | 421,178 | (27,591) | 16,522 | - | 4,178 | 86,280 | 106,980 |
| 1015-00 | PALADIN ACADEMY/CAREER & TECHNICAL HIGH | 423,941 | 1,029,685 | (67,455) | 40,392 | - | 10,215 | 33,596 | 84,203 |
| 1016-00 | ALBANY ISD-745 | 1,354,915 | 3,290,876 | (215,585) | 129,094 | - | 32,646 | 63,262 | 225,001 |
| 1018-00 | ALBERT LEA ISD-241 | 3,085,627 | 7,494,503 | (490,964) | 293,993 | - | 74,346 | 288,103 | 656,441 |
| 1020-00 | NORTHLAND LEARNING CENTER | 467,859 | 1,136,356 | (74,443) | 44,577 | - | 11,273 | 70,347 | 126,196 |
| 1021-00 | EAGLE RIDGE ACADEMY CHARTER SCHOOL | 632,941 | 1,537,314 | (100,709) | 60,305 | - | 15,250 | 69,679 | 145,234 |
| 1022-00 | ALDEN-CONGER ISD-242 | 247,859 | 602,012 | (39,438) | 23,616 | - | 5,972 | 3,861 | 33,448 |
| 1023-00 | ST PAUL CONSERVATORY PERFORMING ARTISTS | 67,678 | 164,379 | (10,768) | 6,448 | - | 1,631 | - | 8,079 |
| 1024-00 | ALEXANDRIA ISD-206 | 4,550,446 | 11,052,319 | (724,036) | 433,558 | - | 109,639 | 240,425 | 783,623 |
| 1026-00 | MAIN ST SCHOOL OF PERFORMING ARTS | 120,924 | 293,706 | (19,241) | 11,521 | - | 2,914 | 19,704 | 34,139 |
| 1028-00 | BEACON ACADEMY | 326,716 | 793,543 | (51,985) | 31,129 | - | 7,872 | - | 39,001 |
| 1029-00 | SPERO ACADEMY | 1,543,851 | 3,749,773 | (245,647) | 147,095 | - | 37,198 | 329,738 | 514,031 |
| 1034-00 | ANNANDALE ISD-876 | 1,495,329 | 3,631,919 | (237,927) | 142,472 | - | 36,029 | 24,742 | 203,243 |
| 1035-00 | ST CROIX PREPARATORY ACADEMY | 955,471 | 2,320,690 | (152,028) | 91,036 | - | 23,021 | 36,108 | 150,165 |
| 1036-00 | ST FRANCIS ISD-15 | 4,334,153 | 10,526,978 | (689,621) | 412,950 | - | 104,428 | 180,477 | 697,855 |
| 1037-00 | TREKNORTH HIGH SCHOOL | 199,192 | 483,806 | (31,694) | 18,979 | - | 4,799 | 18,337 | 42,115 |
| 1038-00 | PACT CHARTER ISD - 4008 | 766,354 | 1,861,353 | (121,937) | 73,017 | - | 18,465 | 231,226 | 322,707 |
| 1040-00 | ANOKA-HENNEPIN ISD-11 | 32,924,758 | 79,969,072 | (5,238,767) | 3,137,009 | - | 793,296 | 236,639 | 4,166,944 |
| 1041-00 | LIFE PREP ACADEMY | 140,185 | 340,487 | (22,305) | 13,357 | - | 3,378 | - | 16,734 |
| 1043-00 | PRAIRIE SEEDS ACADEMY | 1,112,983 | 2,703,261 | (177,090) | 106,043 | - | 26,816 | 151,349 | 284,208 |
| 1044-00 | GREAT RIVER SCHOOL | 1,012,232 | 2,458,553 | (161,060) | 96,444 | - | 24,389 | 161,092 | 281,925 |
| 1045-00 | UBAH MEDICAL ACADEMY | 184,431 | 447,954 | (29,345) | 17,572 | - | 4,444 | - | 22,016 |
| 1047-00 | METRO SCHOOLS | 1,739,746 | 4,225,570 | (276,817) | 165,760 | - | 41,918 | 371,622 | 579,299 |
| 1048-00 | AVALON SCHOOL | 151,626 | 368,277 | (24,126) | 14,447 | - | 3,653 | 22,533 | 40,633 |
| 1051-00 | FACE TO FACE ACADEMY | 54,984 | 133,547 | (8,749) | 5,239 | - | 1,325 | 11,033 | 17,596 |
| 1053-00 | LAKES INTERNATIONAL LANGUAGE ACADEMY | 1,380,057 | 3,351,941 | (219,585) | 131,489 | - | 33,251 | 141,259 | 306,000 |
| 1055-00 | AUGSBURG ACADEMY FOR HEALTH CAREERS | 122,283 | 297,005 | (19,457) | 11,651 | - | 2,946 | 4,073 | 18,670 |
| 1058-00 | SIBLEY EAST ISD-2310 | 682,683 | 1,658,129 | (108,624) | 65,045 | - | 16,449 | 38,601 | 120,095 |
| 1059-00 | RIVER BEND ISD-6049 | 397,425 | 965,282 | (63,236) | 37,866 | - | 9,576 | 126,286 | 173,727 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0927-00 | YOUTH COORDINATING BOARD MPLS | \$ - | \$ 76,469 | \$ 44,219 | \$ 54,700 | \$ 175,389 | \$ (7,218) | \$ (1,418) | \$ (8,636) |
| 0929-00 | BUFFALO LAKE ECONOMIC DEVELOPMENT AUTH | - | 1,152 | 666 | 3,166 | 4,984 | (109) | (48) | (157) |
| 0930-00 | LINCOLN PIPESTONE RURAL WATER | - | 228,960 | 132,399 | - | 361,359 | (21,611) | 46,879 | 25,268 |
| 0931-00 | COUNTIES PROVIDING TECHNOLOGIES | - | 220,748 | 127,651 | 37,505 | 385,904 | (20,836) | 9,420 | (11,415) |
| 0932-00 | EDUCATION INNOVATION PARTNERS COOP | - | - | - | - | - | - | (4,504) | (4,504) |
| 0935-00 | OLMSTED COUNTY LAW LIBRARY | - | 12,415 | 7,179 | 4,077 | 23,670 | (1,172) | (1,251) | (2,422) |
| 0938-00 | MINNESOTA COUNTIES INFORMATION SYSTEMS | - | 161,078 | 93,145 | 18,113 | 272,336 | (15,204) | (5,058) | (20,261) |
| 0940-00 | WESTERN PRAIRIE HUMAN SERVICES AGENCY | - | 602,568 | 348,443 | 69,358 | 1,020,369 | (56,875) | 644,769 | 587,895 |
| 0942-00 | CRIMINAL JUSTICE NETWORK | - | 141,156 | 81,625 | 1,429 | 224,210 | (13,323) | 164,679 | 151,356 |
| 0943-00 | ST CLOUD REGIONAL AIRPORT | - | 103,064 | 59,598 | 353 | 163,015 | (9,728) | 118,800 | 109,072 |
| 0992-00 | NORTH SUBURBAN ACCESS CORPORATION | - | 77,604 | 44,875 | - | 122,479 | (7,325) | 88,779 | 81,454 |
| 0995-00 | MINNESOTA COMMUNITY ENERGY | - | 3,731 | 2,157 | - | 5,888 | (352) | 4,283 | 3,931 |
| 1001-00 | HMONG ACADEMY CHARTER SCHOOL | - | 628,654 | 363,528 | 192,035 | 1,184,217 | (59,337) | 222,478 | 163,141 |
| 1002-00 | ADA-BORUP-WEST | - | 258,137 | 149,271 | 62,698 | 470,106 | (24,365) | 23,862 | (502) |
| 1005-00 | GREAT EXPECTATIONS SCHOOL | - | 65,189 | 37,696 | 45,472 | 148,358 | (6,153) | (14,675) | (20,828) |
| 1006-00 | ADRIAN ISD-511 | - | 163,045 | 94,283 | 65,327 | 322,655 | (15,389) | (38,572) | (53,961) |
| 1007-00 | URBAN ACADEMY CHARTER SCHOOL | - | 196,098 | 113,396 | 58,562 | 368,056 | (18,509) | 27,929 | 9,420 |
| 1008-00 | MINNESOTA INTERNSHIP CENTER | - | 166,377 | 96,210 | 308,769 | 571,355 | (15,704) | (109,925) | (125,629) |
| 1009-00 | NOVA CLASSICAL ACADEMY | - | 324,290 | 187,525 | - | 511,815 | (30,609) | 83,377 | 52,769 |
| 1011-00 | NEW CITY CHARTER SCHOOL | - | 94,498 | 54,645 | 15,521 | 164,664 | (8,919) | 43,696 | 34,776 |
| 1012-00 | AITKIN ISD-001 | - | 441,680 | 255,407 | 97,217 | 794,305 | (41,689) | (36,051) | (77,740) |
| 1013-00 | VOYAGEURS EXPEDITIONARY HIGH SCHOOL | - | 69,000 | 39,900 | - | 108,901 | (6,513) | 35,517 | 29,005 |
| 1015-00 | PALADIN ACADEMY/CAREER & TECHNICAL HIGH | - | 168,690 | 97,547 | 51,901 | 318,138 | (15,922) | 20,811 | 4,889 |
| 1016-00 | ALBANY ISD-745 | - | 539,134 | 311,761 | 276,891 | 1,127,786 | (50,887) | (75,351) | (126,238) |
| 1018-00 | ALBERT LEA ISD-241 | - | 1,227,800 | 709,992 | - | 1,937,792 | (115,888) | 127,583 | 11,694 |
| 1020-00 | NORTHLAND LEARNING CENTER | - | 186,166 | 107,653 | 43,039 | 336,857 | (17,572) | 14,300 | (3,272) |
| 1021-00 | EAGLE RIDGE ACADEMY CHARTER SCHOOL | - | 251,853 | 145,638 | 112,778 | 510,269 | (23,772) | 29,510 | 5,738 |
| 1022-00 | ALDEN-CONGER ISD-242 | - | 98,626 | 57,032 | 39,756 | 195,413 | (9,309) | (11,485) | (20,794) |
| 1023-00 | ST PAUL CONSERVATORY PERFORMING ARTISTS | - | 26,930 | 15,572 | 60,153 | 102,655 | (2,542) | (30,043) | (32,585) |
| 1024-00 | ALEXANDRIA ISD-206 | - | 1,810,666 | 1,047,042 | 242,158 | 3,099,865 | (170,903) | (15,468) | (186,371) |
| 1026-00 | MAIN ST SCHOOL OF PERFORMING ARTS | - | 48,117 | 27,824 | 7,930 | 83,871 | (4,542) | 13,816 | 9,274 |
| 1028-00 | BEACON ACADEMY | - | 130,004 | 75,176 | 218,553 | 423,733 | (12,271) | (87,647) | (99,918) |
| 1029-00 | SPERO ACADEMY | - | 614,313 | 355,235 | 9,457 | 979,005 | (57,983) | 304,065 | 246,082 |
| 1034-00 | ANNANDALE ISD-876 | - | 595,006 | 344,070 | 207,115 | 1,146,191 | (56,161) | (36,280) | (92,441) |
| 1035-00 | ST CROIX PREPARATORY ACADEMY | - | 380,191 | 219,851 | 84,979 | 685,021 | (35,885) | 23,206 | (12,679) |
| 1036-00 | ST FRANCIS ISD-15 | - | 1,724,601 | 997,274 | 55,892 | 2,777,767 | (162,780) | 54,513 | (108,267) |
| 1037-00 | TREKNORTH HIGH SCHOOL | - | 79,260 | 45,833 | 28,748 | 153,842 | (7,481) | (24,155) | (31,636) |
| 1038-00 | PACT CHARTER ISD - 4008 | - | 304,939 | 176,335 | - | 481,275 | (28,782) | 132,417 | 103,635 |
| 1040-00 | ANOKA-HENNEPIN ISD-11 | - | 13,101,075 | 7,575,873 | 1,303,577 | 21,980,525 | (1,236,570) | (177,232) | (1,413,803) |
| 1041-00 | LIFE PREP ACADEMY | - | 55,781 | 32,256 | 78,419 | 166,456 | (5,265) | (29,315) | (34,580) |
| 1043-00 | PRAIRIE SEEDS ACADEMY | - | 442,867 | 256,094 | 20,719 | 719,679 | (41,801) | 135,139 | 93,339 |
| 1044-00 | GREAT RIVER SCHOOL | - | 402,777 | 232,911 | 14,162 | 649,850 | (38,017) | 30,868 | (7,149) |
| 1045-00 | UBAH MEDICAL ACADEMY | - | 73,387 | 42,437 | 89,330 | 205,154 | (6,927) | (74,165) | (81,092) |
| 1047-00 | METRO SCHOOLS | - | 692,261 | 400,309 | - | 1,092,571 | (65,340) | 438,404 | 373,063 |
| 1048-00 | AVALON SCHOOL | - | 60,334 | 34,889 | 3,015 | 98,237 | (5,695) | 10,039 | 4,344 |
| 1051-00 | FACE TO FACE ACADEMY | - | 21,879 | 12,652 | 152 | 34,682 | (2,065) | 13,475 | 11,410 |
| 1053-00 | LAKES INTERNATIONAL LANGUAGE ACADEMY | - | 549,138 | 317,546 | 1,244 | 867,928 | (51,831) | 24,053 | (27,778) |
| 1055-00 | AUGSBURG ACADEMY FOR HEALTH CAREERS | - | 48,657 | 28,137 | 80,711 | 157,505 | (4,593) | (30,596) | (35,188) |
| 1058-00 | SIBLEY EAST ISD-2310 | - | 271,646 | 157,083 | 38,919 | 467,647 | (25,640) | (45,133) | (70,773) |
| 1059-00 | RIVER BEND ISD-6049 | - | 158,139 | 91,446 | 10,846 | 260,431 | (14,926) | 48,746 | 33,820 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 1060-00 | BIRCH GROVE COMMUNITY SCHOOL | \$ 65,448 | \$ 158,963 | \$ (10,414) | \$ 6,236 | \$ - | \$ 1,577 | \$ 8,170 | \$ 15,983 |
| 1061-00 | KALEIDOSCOPE CHARTER SCHOOL | 384,001 | 932,677 | (61,100) | 36,587 | - | 9,252 | 111,122 | 156,961 |
| 1062-00 | ASHBY ISD-261 | 369,177 | 896,673 | (58,741) | 35,174 | - | 8,895 | 69,467 | 113,537 |
| 1063-00 | SWAN RIVER MONTESSORI CHARTER SCHOOL | 177,983 | 432,293 | (28,319) | 16,958 | - | 4,288 | 10,133 | 31,379 |
| 1065-00 | MINNESOTA ONLINE HIGH SCHOOL | 111,352 | 270,456 | (17,718) | 10,609 | - | 2,683 | 23,663 | 36,955 |
| 1066-00 | ATWATER/COSMOS/GROVE CITY ISD-2396 | 780,236 | 1,895,071 | (124,146) | 74,339 | - | 18,799 | - | 93,139 |
| 1067-00 | TWIN CITIES GERMAN IMMERSION SCHOOL | 386,668 | 939,157 | (61,524) | 36,841 | - | 9,316 | - | 46,157 |
| 1069-00 | YINGHUA ACADEMY | 650,817 | 1,580,733 | (103,554) | 62,009 | - | 15,681 | 22,340 | 100,030 |
| 1070-00 | MESABI EAST | 929,038 | 2,256,487 | (147,822) | 88,517 | - | 22,384 | - | 110,901 |
| 1072-00 | AUSTIN ISD-492 | 4,762,258 | 11,566,778 | (757,739) | 453,739 | - | 114,743 | - | 568,482 |
| 1077-00 | ROCHESTER MATH AND SCIENCE ACADEMY | 917,801 | 2,229,195 | (146,034) | 87,446 | - | 22,114 | 144,985 | 254,545 |
| 1079-00 | MIDWAY STAR ACADEMY | 570,570 | 1,385,826 | (90,785) | 54,363 | - | 13,747 | 166,538 | 234,648 |
| 1080-00 | BADGER ISD-676 | 275,167 | 668,338 | (43,783) | 26,217 | - | 6,630 | - | 32,847 |
| 1081-00 | LOVE WORKS ACADEMY VISUAL & PERFORM ARTS | 32,461 | 78,842 | (5,165) | 3,093 | - | 782 | 14,027 | 17,902 |
| 1082-00 | COLLEGE PREP ELEMENTARY | - | - | - | - | - | - | 20,899 | 20,899 |
| 1083-00 | STRIDE ACADEMY | 361,293 | 877,525 | (57,487) | 34,423 | - | 8,705 | 65,752 | 108,881 |
| 1084-00 | BAGLEY ISD-162 | 922,559 | 2,240,750 | (146,791) | 87,900 | - | 22,228 | - | 110,128 |
| 1088-00 | BARNESVILLE ISD-146 | 677,760 | 1,646,173 | (107,841) | 64,576 | - | 16,330 | 24,525 | 105,431 |
| 1090-00 | BARNUM ISD-91 | 524,271 | 1,273,373 | (83,419) | 49,952 | - | 12,632 | - | 62,584 |
| 1091-00 | GREEN ISLE COMMUNITY SCHOOL | 1,088 | 2,643 | (173) | 104 | - | 26 | 14,745 | 14,875 |
| 1092-00 | WEST CENTRAL AREA SCHOOLS ISD 2342 | 579,980 | 1,408,681 | (92,283) | 55,259 | - | 13,974 | 13,519 | 82,753 |
| 1094-00 | NEW MILLENNIUM ACADEMY | 807,093 | 1,960,302 | (128,419) | 76,898 | - | 19,446 | - | 96,345 |
| 1098-00 | BATTLE LAKE ISD-542 | 441,977 | 1,073,493 | (70,324) | 42,111 | - | 10,649 | 14,564 | 67,324 |
| 1099-00 | PLAINVIEW-ELGIN-MILLVILLE SCHOOLS | 595,262 | 1,445,799 | (94,714) | 56,715 | - | 14,342 | 4,743 | 75,801 |
| 1101-00 | RUSSEL | 485,121 | 1,178,283 | (77,189) | 46,221 | - | 11,689 | 36,582 | 94,492 |
| 1103-00 | TWIN CITIES ACADEMY | 534,662 | 1,298,610 | (85,072) | 50,942 | - | 12,882 | 11,643 | 75,467 |
| 1104-00 | HIAWATHA LEADERSHIP ACADEMY | 1,634,749 | 3,970,548 | (260,110) | 155,756 | - | 39,388 | 123,397 | 318,540 |
| 1105-00 | INTERNATIONAL SPANISH LANGUAGE ACADEMY | 382,299 | 928,544 | (60,829) | 36,425 | - | 9,211 | 83,732 | 129,367 |
| 1107-00 | MINISINAAKWAANG LEADERSHIP ACADEMY | - | - | - | - | - | - | - | - |
| 1108-00 | NOBLE ACADEMY | 330,260 | 802,149 | (52,549) | 31,467 | - | 7,957 | 99,514 | 138,938 |
| 1110-00 | COMMUNITY SCHOOL OF EXCELLENCE | 940,496 | 2,284,316 | (149,645) | 89,609 | - | 22,660 | 22,977 | 135,246 |
| 1114-00 | BECKER ISD-726 | 2,528,466 | 6,141,246 | (402,313) | 240,907 | - | 60,921 | 145,090 | 446,919 |
| 1115-00 | GLACIAL HILLS ELEMENTARY | 164,517 | 399,586 | (26,177) | 15,675 | - | 3,964 | 101,629 | 121,267 |
| 1116-00 | CLARKFIELD AREA CHARTER SCHOOL | - | - | - | - | - | - | - | - |
| 1118-10 | BELGRADE/BROOTEN ISD-2364 | 664,254 | 1,613,370 | (105,692) | 63,289 | - | 16,005 | 69,960 | 149,253 |
| 1119-00 | LINCOLN INTERNATIONAL CHARTER SCHOOL | 120,748 | 293,278 | (19,213) | 11,505 | - | 2,909 | 24,534 | 38,948 |
| 1120-00 | BELLE PLAINE ISD-716 | 949,229 | 2,305,529 | (151,035) | 90,441 | - | 22,871 | - | 113,312 |
| 1121-00 | TEAM ACADEMY | 92,411 | 224,452 | (14,704) | 8,805 | - | 2,227 | 1,217 | 12,248 |
| 1123-00 | LAURA JEFFREY ACADEMY | 152,716 | 370,923 | (24,299) | 14,550 | - | 3,680 | 95,573 | 113,803 |
| 1126-00 | DA VINCI ACADEMY OF ARTS AND SCIENCE | 747,499 | 1,815,559 | (118,937) | 71,220 | - | 18,010 | 28,731 | 117,962 |
| 1127-00 | GLOBAL ACADEMY | 431,283 | 1,047,519 | (68,623) | 41,092 | - | 10,391 | 43,665 | 95,148 |
| 1129-00 | ITASCA AREA SCHOOLS COLLABORATIVE | 515,480 | 1,252,020 | (82,020) | 49,114 | - | 12,420 | - | 61,534 |
| 1130-00 | ASPEN ACADEMY | 427,006 | 1,037,131 | (67,942) | 40,684 | - | 10,288 | 61,475 | 112,448 |
| 1130-01 | BEMIDJI ISD-31 | 5,949,962 | 14,451,524 | (946,718) | 566,901 | - | 143,360 | 26,753 | 737,014 |
| 1133-00 | COLOGNE CHARTER SCHOOL | 446,474 | 1,084,415 | (71,040) | 42,539 | - | 10,757 | 13,518 | 66,814 |
| 1134-00 | LEGACY OF DR. JOSIE R JOHNSON MONTESSORI | - | - | - | - | - | - | 12,307 | 12,307 |
| 1135-00 | KIPP STAND ACADEMY | 598,436 | 1,453,507 | (95,219) | 57,018 | - | 14,419 | - | 71,437 |
| 1136-00 | BEST ACADEMY | 1,676,303 | 4,071,478 | (266,722) | 159,715 | - | 40,389 | 236,588 | 436,692 |
| 1139-00 | ACADEMIC ARTS HIGH SCHOOL | 87,222 | 211,850 | (13,878) | 8,310 | - | 2,102 | - | 10,412 |
| 1140-00 | BENSON ISD-777 | 1,090,587 | 2,648,866 | (173,527) | 103,909 | - | 26,277 | 37,865 | 168,051 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1060-00 | BIRCH GROVE COMMUNITY SCHOOL | \$ - | \$ 26,042 | \$ 15,059 | \$ 8,035 | \$ 49,137 | \$ (2,458) | \$ 6,017 | \$ 3,559 |
| 1061-00 | KALEIDOSCOPE CHARTER SCHOOL | - | 152,798 | 88,357 | - | 241,155 | (14,422) | 49,046 | 34,623 |
| 1062-00 | ASHBY ISD-261 | - | 146,899 | 84,946 | 10,758 | 242,603 | (13,865) | 20,759 | 6,894 |
| 1063-00 | SWAN RIVER MONTESSORI CHARTER SCHOOL | - | 70,821 | 40,953 | 11,525 | 123,300 | (6,685) | 8,163 | 1,478 |
| 1065-00 | MINNESOTA ONLINE HIGH SCHOOL | - | 44,308 | 25,622 | 5,227 | 75,156 | (4,182) | 4,671 | 489 |
| 1066-00 | ATWATER/COSMOS/GROVE CITY ISD-2396 | - | 310,463 | 179,530 | 83,733 | 573,726 | (29,304) | (17,723) | (47,026) |
| 1067-00 | TWIN CITIES GERMAN IMMERSION SCHOOL | - | 153,859 | 88,971 | 272,870 | 515,700 | (14,522) | (70,123) | (84,645) |
| 1069-00 | YINGHUA ACADEMY | - | 258,966 | 149,751 | 2,550 | 411,267 | (24,443) | 24,644 | 201 |
| 1070-00 | MESABI EAST | - | 369,673 | 213,768 | 269,059 | 852,500 | (34,892) | (132,559) | (167,452) |
| 1072-00 | AUSTIN ISD-492 | - | 1,894,948 | 1,095,779 | 250,651 | 3,241,379 | (178,858) | (175,478) | (354,337) |
| 1077-00 | ROCHESTER MATH AND SCIENCE ACADEMY | - | 365,202 | 211,183 | - | 576,385 | (34,470) | 119,724 | 85,253 |
| 1079-00 | MIDWAY STAR ACADEMY | - | 227,035 | 131,286 | 114,503 | 472,824 | (21,429) | 85,435 | 64,006 |
| 1080-00 | BADGER ISD-676 | - | 109,492 | 63,315 | 36,403 | 209,209 | (10,335) | (21,436) | (31,770) |
| 1081-00 | LOVE WORKS ACADEMY VISUAL & PERFORM ARTS | - | 12,916 | 7,469 | 294,890 | 315,275 | (1,219) | (68,133) | (69,352) |
| 1082-00 | COLLEGE PREP ELEMENTARY | - | - | - | 308,776 | 308,776 | - | (86,729) | (86,729) |
| 1083-00 | STRIDE ACADEMY | - | 143,762 | 83,132 | 8,923 | 235,818 | (13,569) | 21,580 | 8,011 |
| 1084-00 | BAGLEY ISD-162 | - | 367,095 | 212,278 | 95,139 | 674,511 | (34,649) | (56,990) | (91,639) |
| 1088-00 | BARNESVILLE ISD-146 | - | 269,687 | 155,950 | 107,457 | 533,094 | (25,455) | 3,048 | (22,407) |
| 1090-00 | BARNUM ISD-91 | - | 208,613 | 120,833 | 112,267 | 441,513 | (19,690) | (50,303) | (69,994) |
| 1091-00 | GREEN ISLE COMMUNITY SCHOOL | - | 433 | 250 | 96,053 | 96,737 | (41) | (2,080) | (2,121) |
| 1092-00 | WEST CENTRAL AREA SCHOOLS ISD 2342 | - | 230,780 | 133,451 | 109,945 | 474,176 | (21,783) | (57,095) | (78,877) |
| 1094-00 | NEW MILLENNIUM ACADEMY | - | 321,150 | 185,709 | 412,061 | 918,921 | (30,312) | (63,749) | (94,061) |
| 1098-00 | BATTLE LAKE ISD-542 | - | 175,867 | 101,697 | 19,380 | 296,944 | (16,600) | 13,294 | (3,305) |
| 1099-00 | PLAINVIEW-ELGIN-MILLVILLE SCHOOLS | - | 236,861 | 136,968 | 49,995 | 423,824 | (22,357) | (27,695) | (50,051) |
| 1101-00 | RUSSEL | - | 193,034 | 111,625 | 13,245 | 317,904 | (18,220) | 4,893 | (13,327) |
| 1103-00 | TWIN CITIES ACADEMY | - | 212,747 | 123,024 | 42,068 | 377,839 | (20,081) | (6,969) | (27,049) |
| 1104-00 | HIAWATHA LEADERSHIP ACADEMY | - | 650,482 | 376,150 | 418,255 | 1,444,887 | (61,397) | (105,344) | (166,741) |
| 1105-00 | INTERNATIONAL SPANISH LANGUAGE ACADEMY | - | 152,120 | 87,966 | 3,948 | 244,034 | (14,358) | 44,691 | 30,333 |
| 1107-00 | MINISINAAKWAANG LEADERSHIP ACADEMY | - | - | - | 50,757 | 50,757 | - | (36,128) | (36,128) |
| 1108-00 | NOBLE ACADEMY | - | 131,413 | 75,992 | 35,761 | 243,166 | (12,404) | (18,006) | (30,410) |
| 1110-00 | COMMUNITY SCHOOL OF EXCELLENCE | - | 374,232 | 216,405 | 129,878 | 720,515 | (35,323) | (59,044) | (94,366) |
| 1114-00 | BECKER ISD-726 | - | 1,006,101 | 581,791 | 215,098 | 1,802,990 | (94,963) | 44,124 | (50,839) |
| 1115-00 | GLACIAL HILLS ELEMENTARY | - | 65,463 | 37,855 | - | 103,318 | (6,179) | 44,639 | 38,460 |
| 1116-00 | CLARKFIELD AREA CHARTER SCHOOL | - | - | - | 17,414 | 17,414 | - | (19,937) | (19,937) |
| 1118-10 | BELGRADE/BROOTEN ISD-2364 | - | 264,313 | 152,843 | 23,151 | 440,307 | (24,948) | 44,348 | 19,400 |
| 1119-00 | LINCOLN INTERNATIONAL CHARTER SCHOOL | - | 48,047 | 27,784 | 2,710 | 78,540 | (4,535) | 9,435 | 4,900 |
| 1120-00 | BELLE PLAINE ISD-716 | - | 377,707 | 218,414 | 112,840 | 708,961 | (35,651) | (19,618) | (55,268) |
| 1121-00 | TEAM ACADEMY | - | 36,771 | 21,263 | 18,358 | 76,393 | (3,471) | (13,459) | (16,930) |
| 1123-00 | LAURA JEFFREY ACADEMY | - | 60,767 | 35,139 | - | 95,907 | (5,736) | 40,227 | 34,491 |
| 1126-00 | DA VINCI ACADEMY OF ARTS AND SCIENCE | - | 297,437 | 171,997 | 11,138 | 480,572 | (28,074) | 37,490 | 9,416 |
| 1127-00 | GLOBAL ACADEMY | - | 171,612 | 99,237 | 34,779 | 305,627 | (16,198) | 12,976 | (3,222) |
| 1129-00 | ITASCA AREA SCHOOLS COLLABORATIVE | - | 205,114 | 118,610 | 403,489 | 727,214 | (19,360) | (146,036) | (165,396) |
| 1130-00 | ASPEN ACADEMY | - | 169,910 | 98,253 | 61,913 | 330,076 | (16,037) | 36,567 | 20,530 |
| 1130-01 | BEMIDJI ISD-31 | - | 2,367,547 | 1,369,066 | 406,361 | 4,142,973 | (223,465) | (412,632) | (636,097) |
| 1133-00 | COLOGNE CHARTER SCHOOL | - | 177,656 | 102,732 | 110,605 | 390,993 | (16,768) | (28,732) | (45,500) |
| 1134-00 | LEGACY OF DR. JOSIE R. JOHNSON MONTESSORI | - | - | - | 490,272 | 490,272 | - | (168,095) | (168,095) |
| 1135-00 | KIPP STAND ACADEMY | - | 238,123 | 137,698 | 679,682 | 1,055,504 | (22,476) | (228,684) | (251,159) |
| 1136-00 | BEST ACADEMY | - | 667,017 | 385,712 | 25,010 | 1,077,738 | (62,958) | 106,644 | 43,687 |
| 1139-00 | ACADEMIC ARTS HIGH SCHOOL | - | 34,707 | 20,070 | 110,901 | 165,677 | (3,276) | (30,886) | (34,162) |
| 1140-00 | BENSON ISD-777 | - | 433,955 | 250,940 | 116,527 | 801,422 | (40,960) | 38,343 | (2,616) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 1141-00 | OSHKI OGIMAAG CHARTER SCHOOL | \$ 63,932 | \$ 155,281 | \$ (10,172) | \$ 6,091 | \$ - | \$ 1,540 | \$ 30,452 | \$ 38,084 |
| 1142-00 | CANNON RIVER STEM SCHOOL | 276,595 | 671,805 | (44,010) | 26,353 | - | 6,664 | 24,821 | 57,839 |
| 1144-00 | BERTHA-HEWITT ISD-786 | 599,614 | 1,456,368 | (95,407) | 57,130 | - | 14,447 | 47,155 | 118,732 |
| 1146-00 | BIG LAKE ISD-727 | 2,853,918 | 6,931,720 | (454,096) | 271,916 | - | 68,763 | 66,049 | 406,728 |
| 1150-00 | CORNERSTONE MONTESSORI ELEMENTARY SCHOOL | 254,090 | 617,144 | (40,429) | 24,209 | - | 6,122 | 3,196 | 33,527 |
| 1151-00 | DISCOVERY WOODS SCHOOL | 133,306 | 323,779 | (21,211) | 12,701 | - | 3,212 | 54,937 | 70,850 |
| 1152-00 | B. O. L. D.-2534 | 399,912 | 971,323 | (63,631) | 38,103 | - | 9,636 | 18,849 | 66,587 |
| 1153-00 | PARNASSUS PREPARATORY SCHOOL | 525,779 | 1,277,035 | (83,658) | 50,095 | - | 12,688 | 92,375 | 155,138 |
| 1154-00 | ROCHESTER STEM ACADEMY | 8,829 | 21,443 | (1,405) | 841 | - | 213 | 13,153 | 14,207 |
| 1157-00 | STEP ACADEMY ISD 4200 | 504,955 | 1,226,457 | (80,345) | 48,111 | - | 12,166 | 82,356 | 142,633 |
| 1158-00 | BLACKDUCK ISD-32 | 827,050 | 2,008,776 | (131,595) | 78,800 | - | 19,927 | 26,901 | 125,627 |
| 1159-00 | TRI CITY UNITED ISD 2905 | 1,256,849 | 3,052,689 | (199,981) | 119,750 | - | 30,283 | 472 | 150,505 |
| 1162-00 | HENNEPIN ELEMENTARY SCHOOL | 522,368 | 1,268,751 | (83,116) | 49,770 | - | 12,586 | 56,426 | 118,783 |
| 1163-00 | NASHA SHKOLA CHARTER SCHOOL | 71,082 | 172,648 | (11,310) | 6,773 | - | 1,713 | 4,996 | 13,482 |
| 1164-00 | BLOOMING PRAIRIE ISD-756 | 363,473 | 882,818 | (57,833) | 34,631 | - | 8,758 | 33,538 | 76,926 |
| 1165-00 | MASTERY SCHOOL | - | - | - | - | - | - | - | - |
| 1166-00 | BLOOMINGTON ISD- 271 | 13,796,434 | 33,509,375 | (2,195,196) | 1,314,498 | - | 332,414 | 305,061 | 1,951,974 |
| 1167-00 | UPPER MISSISSIPPI ACADEMY | - | - | - | - | - | - | - | - |
| 1171-00 | PRODEO ACADEMY | 2,124,732 | 5,160,642 | (338,073) | 202,440 | - | 51,194 | 582,345 | 835,979 |
| 1175-00 | ROUND LAKE-BREWSTER SCHOOL DISTRICT | 241,320 | 586,128 | (38,397) | 22,992 | - | 5,814 | 43,173 | 71,980 |
| 1176-00 | VENTURE ACADEMY CHARTER SCHOOL | 598,528 | 1,453,732 | (95,234) | 57,027 | - | 14,421 | 84,300 | 155,748 |
| 1177-00 | BRANDON-EVANSVILLE PUBLIC SCHOOLS | 363,255 | 882,289 | (57,799) | 34,610 | - | 8,752 | 10,440 | 53,803 |
| 1178-00 | BLUE EARTH-WINNEBAGO ISD-2860 | 955,455 | 2,320,650 | (152,026) | 91,034 | - | 23,021 | 52,672 | 166,727 |
| 1179-00 | RED LAKE COUNTY CENTRAL SCHOOL | 453,100 | 1,100,508 | (72,094) | 43,170 | - | 10,917 | - | 54,088 |
| 1180-00 | BDOTE LEARNING CENTER | 225,897 | 548,668 | (35,943) | 21,523 | - | 5,443 | 5,979 | 32,945 |
| 1181-00 | NORTHEAST COLLEGE PREP CHARTER SCHOOL | 313,071 | 760,401 | (49,814) | 29,829 | - | 7,543 | - | 37,372 |
| 1182-00 | ART AND SCIENCE ACADEMY | 249,307 | 605,526 | (39,668) | 23,753 | - | 6,007 | 28,348 | 58,108 |
| 1183-00 | ST CLOUD MATH AND SCIENCE ACADEMY | 395,139 | 959,730 | (62,872) | 37,648 | - | 9,521 | 103,820 | 150,988 |
| 1185-00 | WOODBURY LEADERSHIP ACADEMY | 375,932 | 913,081 | (59,816) | 35,818 | - | 9,058 | 149,066 | 193,942 |
| 1186-00 | STAR OF THE NORTH ACADEMY | 169,380 | 411,398 | (26,951) | 16,138 | - | 4,081 | 83,132 | 103,351 |
| 1187-00 | UNIVERSAL ACADEMY CHARTER SCHOOL | 706,825 | 1,716,767 | (112,465) | 67,345 | - | 17,030 | 300,885 | 385,260 |
| 1188-00 | BRAHAM ISD-314 | 611,853 | 1,486,095 | (97,354) | 58,296 | - | 14,742 | 10,954 | 83,993 |
| 1189-00 | SEJONG ACADEMY | 235,558 | 572,134 | (37,480) | 22,444 | - | 5,676 | 35,060 | 63,179 |
| 1190-00 | SKYLINE MATH & SCIENCE ACADEMY | 291,350 | 707,644 | (46,358) | 27,759 | - | 7,020 | 20,992 | 55,772 |
| 1190-03 | BRAINERD ISD-181 | 5,753,915 | 13,975,356 | (915,524) | 548,222 | - | 138,636 | 200,084 | 886,942 |
| 1192-00 | MINNESOTA MATH AND SCIENCE ACADEMY | 302,343 | 734,344 | (48,107) | 28,807 | - | 7,285 | 66,329 | 102,420 |
| 1193-00 | TESFA INTERNATIONAL SCHOOL | 177,710 | 431,630 | (28,276) | 16,932 | - | 4,282 | 15,648 | 36,862 |
| 1196-00 | BRECKENRIDGE ISD-846 | 766,315 | 1,861,259 | (121,931) | 73,013 | - | 18,464 | 71,696 | 163,173 |
| 1197-00 | AGAMIM CLASSICAL ACADEMY | 245,904 | 597,262 | (39,127) | 23,429 | - | 5,925 | 1,388 | 30,742 |
| 1199-00 | ROCHESTER BEACON ACADEMY | 244,511 | 593,880 | (38,905) | 23,297 | - | 5,891 | 69,317 | 98,505 |
| 1203-00 | BROOKLYN CENTER ISD-286 | 2,798,137 | 6,796,236 | (445,221) | 266,601 | - | 67,419 | 211,051 | 545,071 |
| 1204-00 | CAREER PATHWAYS | 102,286 | 248,436 | (16,275) | 9,746 | - | 2,464 | 46,536 | 58,746 |
| 1206-00 | SUCCESS ACADEMY | 321,112 | 779,931 | (51,093) | 30,595 | - | 7,737 | 40,012 | 78,344 |
| 1208-00 | BROWERVILLE ISD-787 | 612,975 | 1,488,820 | (97,532) | 58,403 | - | 14,769 | 96,566 | 169,738 |
| 1210-00 | MINNESOTA EARLY LEARNING ACADEMY | 147,380 | 357,962 | (23,450) | 14,042 | - | 3,551 | 33,183 | 50,776 |
| 1211-00 | LEVEL UP ACADEMY | 190,635 | 463,024 | (30,333) | 18,163 | - | 4,593 | 250,376 | 273,132 |
| 1212-00 | BROWNS VALLEY ISD-801 | 184,668 | 448,529 | (29,383) | 17,595 | - | 4,449 | 24,483 | 46,528 |
| 1214-00 | NORTH METRO FLEX ACADEMY | 165,971 | 403,117 | (26,408) | 15,813 | - | 3,999 | 33,643 | 53,455 |
| 1216-00 | TECHNICAL ACADEMIES OF MN | 260,040 | 631,597 | (41,376) | 24,776 | - | 6,265 | 83,366 | 114,408 |
| 1219-00 | DISCOVERY CHARTER SCHOOL | 103,853 | 252,242 | (16,524) | 9,895 | - | 2,502 | 3,958 | 16,355 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1141-00 | OSHKI OGIMAAG CHARTER SCHOOL | \$ - | \$ 25,439 | \$ 14,711 | \$ 2,240 | \$ 42,390 | \$ (2,401) | \$ 4,699 | \$ 2,298 |
| 1142-00 | CANNON RIVER STEM SCHOOL | - | 110,060 | 63,644 | 8,953 | 182,656 | (10,388) | 17,831 | 7,442 |
| 1144-00 | BERTHA-HEWITT ISD-786 | - | 238,592 | 137,969 | - | 376,561 | (22,520) | 43,807 | 21,287 |
| 1146-00 | BIG LAKE ISD-727 | - | 1,135,601 | 656,677 | 131,481 | 1,923,759 | (107,186) | 51,604 | (55,582) |
| 1150-00 | CORNERSTONE MONTESSORI ELEMENTARY SCHOOL | - | 101,105 | 58,465 | 42,706 | 202,275 | (9,543) | (5,984) | (15,527) |
| 1151-00 | DISCOVERY WOODS SCHOOL | - | 53,044 | 30,673 | 7,895 | 91,611 | (5,007) | 24,353 | 19,346 |
| 1152-00 | B.O.L.D.-2534 | - | 159,129 | 92,018 | 73,067 | 324,214 | (15,020) | (32,250) | (47,270) |
| 1153-00 | PARNASSUS PREPARATORY SCHOOL | - | 209,212 | 120,980 | - | 330,192 | (19,747) | 100,591 | 80,844 |
| 1154-00 | ROCHESTER STEM ACADEMY | - | 3,513 | 2,031 | 194,851 | 200,396 | (332) | (45,056) | (45,388) |
| 1157-00 | STEP ACADEMY ISD 4200 | - | 200,926 | 116,188 | 53,463 | 370,578 | (18,965) | 74,163 | 55,198 |
| 1158-00 | BLACKDUCK ISD-32 | - | 329,091 | 190,301 | 48,922 | 568,314 | (31,062) | (4,014) | (35,076) |
| 1159-00 | TRI CITY UNITED ISD 2905 | - | 500,112 | 289,197 | 37,992 | 827,301 | (47,204) | (15,578) | (62,782) |
| 1162-00 | HENNEPIN ELEMENTARY SCHOOL | - | 207,855 | 120,195 | - | 328,051 | (19,619) | 13,808 | (5,811) |
| 1163-00 | NASHA SHKOLA CHARTER SCHOOL | - | 28,284 | 16,356 | 20,131 | 64,771 | (2,670) | 8,140 | 5,471 |
| 1164-00 | BLOOMING PRAIRIE ISD-756 | - | 144,629 | 83,634 | - | 228,263 | (13,651) | 18,076 | 4,425 |
| 1165-00 | MASTERY SCHOOL | - | - | - | 2,182 | 2,182 | - | (65,603) | (65,603) |
| 1166-00 | BLOOMINGTON ISD- 271 | - | 5,489,733 | 3,174,512 | 40,573 | 8,704,818 | (518,159) | 548,330 | 30,171 |
| 1167-00 | UPPER MISSISSIPPI ACADEMY | - | - | - | 268,279 | 268,279 | - | (112,309) | (112,309) |
| 1171-00 | PRODEO ACADEMY | - | 845,451 | 488,894 | - | 1,334,345 | (79,800) | 512,319 | 432,519 |
| 1175-00 | ROUND LAKE-BREWSTER SCHOOL DISTRICT | - | 96,023 | 55,527 | 11,084 | 162,634 | (9,063) | (12,965) | (22,028) |
| 1176-00 | VENTURE ACADEMY CHARTER SCHOOL | - | 238,160 | 137,719 | 79,561 | 455,440 | (22,479) | 51,125 | 28,646 |
| 1177-00 | BRANDON-EVANSVILLE PUBLIC SCHOOLS | - | 144,543 | 83,584 | 9,432 | 237,558 | (13,643) | 12,406 | (1,237) |
| 1178-00 | BLUE EARTH-WINNEBAGO ISD-2860 | - | 380,185 | 219,847 | 104,017 | 704,049 | (35,884) | (3,388) | (39,273) |
| 1179-00 | RED LAKE COUNTY CENTRAL SCHOOL | - | 180,293 | 104,257 | 68,137 | 352,687 | (17,017) | (36,425) | (53,442) |
| 1180-00 | BDOTE LEARNING CENTER | - | 89,887 | 51,978 | 172,477 | 314,341 | (8,484) | (81,845) | (90,329) |
| 1181-00 | NORTHEAST COLLEGE PREP CHARTER SCHOOL | - | 124,574 | 72,037 | 227,505 | 424,116 | (11,758) | (99,584) | (111,342) |
| 1182-00 | ART AND SCIENCE ACADEMY | - | 99,201 | 57,365 | 29,694 | 186,260 | (9,363) | (19,113) | (28,476) |
| 1183-00 | ST CLOUD MATH AND SCIENCE ACADEMY | - | 157,229 | 90,920 | - | 248,149 | (14,840) | 69,333 | 54,492 |
| 1185-00 | WOODBURY LEADERSHIP ACADEMY | - | 149,587 | 86,501 | - | 236,088 | (14,119) | 95,608 | 81,489 |
| 1186-00 | STAR OF THE NORTH ACADEMY | - | 67,398 | 38,974 | 63,059 | 169,431 | (6,361) | 47,700 | 41,339 |
| 1187-00 | UNIVERSAL ACADEMY CHARTER SCHOOL | - | 281,252 | 162,638 | 13,434 | 457,324 | (26,547) | 138,984 | 112,437 |
| 1188-00 | BRAHAM ISD-314 | - | 243,462 | 140,785 | 36,585 | 420,832 | (22,980) | (8,805) | (31,785) |
| 1189-00 | SEJONG ACADEMY | - | 93,731 | 54,201 | 97,271 | 245,203 | (8,847) | 5,712 | (3,135) |
| 1190-00 | SKYLINE MATH & SCIENCE ACADEMY | - | 115,931 | 67,039 | 197,637 | 380,607 | (10,942) | (12,967) | (23,910) |
| 1190-03 | BRAINERD ISD-181 | - | 2,289,538 | 1,323,956 | 344,496 | 3,957,989 | (216,102) | (5,690) | (221,793) |
| 1192-00 | MINNESOTA MATH AND SCIENCE ACADEMY | - | 120,305 | 69,568 | 135,614 | 325,487 | (11,355) | (10,994) | (22,349) |
| 1193-00 | TESFA INTERNATIONAL SCHOOL | - | 70,713 | 40,890 | 53,631 | 165,234 | (6,674) | 22,347 | 15,672 |
| 1196-00 | BRECKENRIDGE ISD-846 | - | 304,924 | 176,326 | 67,210 | 548,461 | (28,781) | (4,609) | (33,390) |
| 1197-00 | AGAMIM CLASSICAL ACADEMY | - | 97,848 | 56,582 | 42,736 | 197,165 | (9,236) | (43,880) | (53,116) |
| 1199-00 | ROCHESTER BEACON ACADEMY | - | 97,293 | 56,261 | - | 153,555 | (9,183) | 25,932 | 16,749 |
| 1203-00 | BROOKLYN CENTER ISD-286 | - | 1,113,405 | 643,842 | 104,841 | 1,862,088 | (105,091) | (50,695) | (155,786) |
| 1204-00 | CAREER PATHWAYS | - | 40,700 | 23,536 | - | 64,236 | (3,842) | 36,289 | 32,448 |
| 1206-00 | SUCCESS ACADEMY | - | 127,774 | 73,887 | 3,407 | 205,068 | (12,060) | 105,342 | 93,282 |
| 1208-00 | BROWERVILLE ISD-787 | - | 243,909 | 141,043 | 3,063 | 388,015 | (23,022) | 37,486 | 14,464 |
| 1210-00 | MINNESOTA EARLY LEARNING ACADEMY | - | 58,644 | 33,912 | 33,870 | 126,426 | (5,535) | (24,635) | (30,170) |
| 1211-00 | LEVEL UP ACADEMY | - | 75,856 | 43,865 | - | 119,720 | (7,160) | 83,459 | 76,299 |
| 1212-00 | BROWNS VALLEY ISD-801 | - | 73,481 | 42,491 | 5,827 | 121,800 | (6,936) | 8,081 | 1,146 |
| 1214-00 | NORTH METRO FLEX ACADEMY | - | 66,041 | 38,189 | 8,470 | 112,700 | (6,233) | (5,255) | (11,488) |
| 1216-00 | TECHNICAL ACADEMIES OF MN | - | 103,473 | 59,834 | 69,193 | 232,500 | (9,766) | 34,310 | 24,544 |
| 1219-00 | DISCOVERY CHARTER SCHOOL | - | 41,324 | 23,896 | 35,275 | 100,495 | (3,900) | (16,091) | (19,991) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 1220-00 | ATHLOS ACADEMY ST. CLOUD | \$ 387,798 | \$ 941,901 | \$ (61,704) | \$ 36,949 | \$ - | \$ 9,344 | \$ 71,807 | \$ 118,100 |
| 1222-00 | BUFFALO ISD - 877 | 4,364,646 | 10,601,039 | (694,473) | 415,855 | - | 105,163 | 40,990 | 562,008 |
| 1223-00 | NEW CENTURY SCHOOL | 1,050,496 | 2,551,490 | (167,148) | 100,089 | - | 25,311 | 544,187 | 669,587 |
| 1228-00 | PHOENIX ACADEMY NORTH BRANCH | 161,825 | 393,047 | (25,748) | 15,418 | - | 3,899 | 34,095 | 53,412 |
| 1229-00 | DISTRICT 191 | 7,734,657 | 18,786,269 | (1,230,687) | 736,944 | - | 186,360 | - | 923,304 |
| 1230-00 | BUTTERFIELD ISD-836 | 214,083 | 519,974 | (34,063) | 20,397 | - | 5,158 | 12,726 | 38,281 |
| 1232-00 | BYRON ISD-531 | 1,441,503 | 3,501,186 | (229,362) | 137,344 | - | 34,732 | 65,442 | 237,518 |
| 1233-00 | MARINE AREA COMMUNITY SCHOOL | 103,474 | 251,322 | (16,464) | 9,859 | - | 2,493 | - | 12,352 |
| 1234-00 | CALEDONIA ISD-299 | 741,594 | 1,801,215 | (117,997) | 70,658 | - | 17,868 | 138,760 | 227,286 |
| 1236-00 | CAMBRIDGE-ISANTI ISD-911 | 5,679,208 | 13,793,905 | (903,638) | 541,104 | - | 136,836 | 229,702 | 907,642 |
| 1238-00 | CAMPBELL TINTAH ISD-852 | 181,857 | 441,702 | (28,936) | 17,327 | - | 4,382 | 34,646 | 56,355 |
| 1240-00 | CANBY ISD-891 | 390,119 | 947,537 | (62,073) | 37,170 | - | 9,400 | 36,904 | 83,474 |
| 1243-00 | AURORA WAASAKONE COMMUNITY OF LEARNERS | 264,713 | 642,947 | (42,119) | 25,221 | - | 6,378 | 97,513 | 129,112 |
| 1244-00 | CANNON FALLS ISD-252 | 699,230 | 1,698,321 | (111,257) | 66,621 | - | 16,847 | 12,208 | 95,677 |
| 1246-00 | ASPIRE ACADEMY CHARTER SCHOOL | 176,666 | 429,095 | (28,110) | 16,832 | - | 4,257 | 104,728 | 125,817 |
| 1250-00 | CARLTON ISD-93 | 336,834 | 818,118 | (53,595) | 32,093 | - | 8,116 | - | 40,209 |
| 1258-00 | CASS LAKE ISD-115 | 1,922,719 | 4,669,984 | (305,930) | 183,193 | - | 46,326 | 476,892 | 706,411 |
| 1262-00 | WORLD LEARNER CHARTER ISD-4016 | 304,221 | 738,905 | (48,406) | 28,986 | - | 7,330 | 197,540 | 233,855 |
| 1264-10 | EASTERN CARVER COUNTY SCHOOLS ISD-112 | 10,231,394 | 24,850,451 | (1,627,951) | 974,828 | - | 246,517 | 102,343 | 1,323,688 |
| 1266-00 | CHATFIELD ISD-227 | 746,918 | 1,814,147 | (118,845) | 71,165 | - | 17,996 | 22,857 | 112,018 |
| 1270-00 | CHISHOLM ISD-695 | 820,479 | 1,992,815 | (130,549) | 78,174 | - | 19,769 | 52,922 | 150,865 |
| 1273-00 | ALBERTA-CHOKIO ISD-771 | 162,924 | 395,718 | (25,923) | 15,523 | - | 3,926 | 26,653 | 46,102 |
| 1274-00 | CENTENNIAL ISD-12 | 5,930,277 | 14,403,713 | (943,586) | 565,026 | - | 142,885 | 352,983 | 1,060,894 |
| 1276-00 | MAC CRAY ISD 2180 | 716,707 | 1,740,769 | (114,038) | 68,287 | - | 17,268 | - | 85,555 |
| 1288-00 | CLEARBROOK/GONVICK ISD-2311 | 468,206 | 1,137,199 | (74,498) | 44,610 | - | 11,281 | 5,938 | 61,828 |
| 1294-00 | CLEVELAND ISD-391 | 474,791 | 1,153,192 | (75,546) | 45,237 | - | 11,440 | 8,616 | 65,293 |
| 1296-00 | CLIMAX ISD-592 | 150,096 | 364,559 | (23,882) | 14,301 | - | 3,616 | - | 17,917 |
| 1298-00 | CLINTON-GRACEVILLE-BEARDSLEY ISD-2888 | 351,993 | 854,936 | (56,007) | 33,537 | - | 8,481 | 16,129 | 58,148 |
| 1300-00 | CLOQUET ISD-94 | 2,567,707 | 6,236,557 | (408,556) | 244,646 | - | 61,867 | 98,168 | 404,681 |
| 1305-01 | ROCORI ISD-750 | 2,076,603 | 5,043,742 | (330,415) | 197,855 | - | 50,034 | 140,993 | 388,882 |
| 1306-00 | GREENWAY ISD-316 | 944,740 | 2,294,626 | (150,321) | 90,013 | - | 22,763 | 1,087 | 113,863 |
| 1308-00 | COLUMBIA HEIGHTS ISD-13 | 2,666,277 | 6,475,969 | (424,240) | 254,038 | - | 64,242 | - | 318,280 |
| 1310-00 | COMFREY ISD-81 | 145,568 | 353,561 | (23,162) | 13,869 | - | 3,507 | - | 17,377 |
| 1318-00 | LAKEVIEW ISD-2167 | 648,929 | 1,576,146 | (103,253) | 61,829 | - | 15,635 | 92,464 | 169,928 |
| 1322-00 | CROMWELL ISD-95 | 299,143 | 726,571 | (47,598) | 28,502 | - | 7,208 | 16,107 | 51,816 |
| 1323-01 | CROOKSTON ISD-593 | 1,299,830 | 3,157,082 | (206,820) | 123,845 | - | 31,318 | 16,636 | 171,799 |
| 1324-00 | CROSBY IRONTON ISD-182 | 765,185 | 1,858,514 | (121,751) | 72,905 | - | 18,437 | 54,557 | 145,898 |
| 1333-00 | DAKOTA COUNTY INTERMEDIATE DIST 917 | 3,571,131 | 8,673,717 | (568,214) | 340,251 | - | 86,044 | 176,636 | 602,931 |
| 1344-00 | COKATO-DASSEL ISD-466 | 1,735,612 | 4,215,529 | (276,159) | 165,366 | - | 41,818 | 79,337 | 286,521 |
| 1348-01 | BOYD-DAWSON ISD-378 | 680,272 | 1,652,275 | (108,240) | 64,815 | - | 16,391 | 29,340 | 110,546 |
| 1354-00 | DEER RIVER ISD-317 | 945,031 | 2,295,333 | (150,367) | 90,041 | - | 22,770 | - | 112,811 |
| 1362-01 | DELANO ISD-879 | 1,833,034 | 4,452,152 | (291,660) | 174,648 | - | 44,165 | 102,133 | 320,947 |
| 1366-01 | DETROIT LAKES ISD-22 | 2,344,296 | 5,693,927 | (373,009) | 223,360 | - | 56,484 | 31,954 | 311,798 |
| 1372-00 | DILWORTH-GLYNDON-FELTON ISD-2164 | 1,419,659 | 3,448,129 | (225,887) | 135,262 | - | 34,206 | 299,443 | 468,911 |
| 1374-00 | CLAREMONT/DODGE CNTR/CONCOR ISD-2125 | 654,062 | 1,588,613 | (104,070) | 62,318 | - | 15,759 | - | 78,077 |
| 1382-02 | DULUTH ISD-709 | 8,577,454 | 20,833,291 | (1,364,787) | 817,244 | - | 206,667 | 754,602 | 1,778,512 |
| 1384-00 | DULUTH PUBLIC SCHOOLS ACADEMY | 919,611 | 2,233,590 | (146,322) | 87,619 | - | 22,157 | 35,451 | 145,227 |
| 1390-01 | EAST GRAND FORKS ISD-595 | 1,792,343 | 4,353,319 | (285,186) | 170,771 | - | 43,185 | 87,875 | 301,831 |
| 1398-00 | EDEN PRAIRIE ISD-272 | 11,853,330 | 28,789,878 | (1,886,022) | 1,129,363 | - | 285,597 | 519,213 | 1,934,173 |
| 1400-00 | EDEN VALLEY-WATKINS ISD 463 | 585,502 | 1,422,092 | (93,161) | 55,785 | - | 14,107 | 25,005 | 94,898 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1220-00 | ATHLOS ACADEMY ST. CLOUD | \$ - | \$ 154,309 | \$ 89,231 | \$ 292,405 | \$ 535,944 | \$ (14,565) | \$ 17,776 | \$ 3,211 |
| 1222-00 | BUFFALO ISD - 877 | - | 1,736,734 | 1,004,290 | 144,431 | 2,885,455 | (163,925) | (91,181) | (255,106) |
| 1223-00 | NEW CENTURY SCHOOL | - | 418,002 | 241,715 | - | 659,718 | (39,454) | 296,014 | 256,560 |
| 1228-00 | PHOENIX ACADEMY NORTH BRANCH | - | 64,392 | 37,235 | 2,883 | 104,510 | (6,078) | 27,572 | 21,495 |
| 1229-00 | DISTRICT 191 | - | 3,077,694 | 1,779,718 | 1,020,822 | 5,878,234 | (290,494) | (471,769) | (762,263) |
| 1230-00 | BUTTERFIELD ISD-836 | - | 85,186 | 49,260 | 6,036 | 140,481 | (8,040) | 17,296 | 9,255 |
| 1232-00 | BYRON ISD-531 | - | 573,588 | 331,685 | 371,222 | 1,276,495 | (54,139) | (54,679) | (108,818) |
| 1233-00 | MARINE AREA COMMUNITY SCHOOL | - | 41,173 | 23,809 | 106,622 | 171,604 | (3,886) | (49,853) | (53,739) |
| 1234-00 | CALEDONIA ISD-299 | - | 295,087 | 170,638 | 53,453 | 519,178 | (27,852) | 82,601 | 54,749 |
| 1236-00 | CAMBRIDGE-ISANTI ISD-911 | - | 2,259,811 | 1,306,766 | 58,334 | 3,624,911 | (213,297) | 372,219 | 158,922 |
| 1238-00 | CAMPBELL TINTAH ISD-852 | - | 72,363 | 41,845 | 6,166 | 120,373 | (6,830) | 13,920 | 7,090 |
| 1240-00 | CANBY ISD-891 | - | 155,232 | 89,765 | 176,987 | 421,984 | (14,652) | (24,210) | (38,862) |
| 1243-00 | AURORA WAASAKONE COMMUNITY OF LEARNERS | - | 105,332 | 60,910 | - | 166,241 | (9,942) | 79,479 | 69,537 |
| 1244-00 | CANNON FALLS ISD-252 | - | 278,230 | 160,890 | 141,223 | 580,344 | (26,261) | (62,486) | (88,747) |
| 1246-00 | ASPIRE ACADEMY CHARTER SCHOOL | - | 70,297 | 40,650 | - | 110,948 | (6,635) | 79,070 | 72,435 |
| 1250-00 | CARLTON ISD-93 | - | 134,030 | 77,504 | 30,205 | 241,739 | (12,651) | (24,756) | (37,407) |
| 1258-00 | CASS LAKE ISD-115 | - | 765,068 | 442,411 | 85,917 | 1,293,396 | (72,212) | 73,753 | 1,540 |
| 1262-00 | WORLD LEARNER CHARTER ISD-4016 | - | 121,052 | 70,000 | - | 191,053 | (11,426) | 86,888 | 75,463 |
| 1264-10 | EASTERN CARVER COUNTY SCHOOLS ISD-112 | - | 4,071,169 | 2,354,208 | 427,288 | 6,852,666 | (384,265) | 597,199 | 212,934 |
| 1266-00 | CHATFIELD ISD-227 | - | 297,206 | 171,863 | 122,132 | 591,201 | (28,052) | (7,632) | (35,684) |
| 1270-00 | CHISHOLM ISD-695 | - | 326,476 | 188,789 | 10,547 | 525,812 | (30,815) | (20,938) | (51,753) |
| 1273-00 | ALBERTA-CHOKIO ISD-771 | - | 64,829 | 37,488 | 18,324 | 120,642 | (6,119) | 14,558 | 8,439 |
| 1274-00 | CENTENNIAL ISD-12 | - | 2,359,714 | 1,364,536 | 129,151 | 3,853,401 | (222,726) | 72,316 | (150,410) |
| 1276-00 | MAC CRAY ISD 2180 | - | 285,185 | 164,912 | 118,660 | 568,757 | (26,918) | (64,308) | (91,225) |
| 1288-00 | CLEARBROOK/GONVICK ISD-2311 | - | 186,304 | 107,733 | 5,728 | 299,764 | (17,585) | 16,492 | (1,093) |
| 1294-00 | CLEVELAND ISD-391 | - | 188,924 | 109,248 | 54,486 | 352,658 | (17,832) | (20,027) | (37,859) |
| 1296-00 | CLIMAX ISD-592 | - | 59,724 | 34,536 | 39,055 | 133,316 | (5,637) | (16,006) | (21,643) |
| 1298-00 | CLINTON-GRACEVILLE-BEARDSLEY ISD-2888 | - | 140,061 | 80,992 | 27,258 | 248,312 | (13,220) | 4,269 | (8,951) |
| 1300-00 | CLOQUET ISD-94 | - | 1,021,715 | 590,820 | 207,953 | 1,820,488 | (96,437) | (20,378) | (116,815) |
| 1305-01 | ROCORI ISD-750 | - | 826,300 | 477,819 | 104,583 | 1,408,702 | (77,992) | 45,507 | (32,485) |
| 1306-00 | GREENWAY ISD-316 | - | 375,921 | 217,382 | 226,390 | 819,693 | (35,482) | (111,745) | (147,227) |
| 1308-00 | COLUMBIA HEIGHTS ISD-13 | - | 1,060,937 | 613,501 | 293,421 | 1,967,859 | (100,139) | (109,106) | (209,244) |
| 1310-00 | COMFREY ISD-81 | - | 57,923 | 33,495 | 8,390 | 99,808 | (5,467) | (2,178) | (7,645) |
| 1318-00 | LAKEVIEW ISD-2167 | - | 258,215 | 149,316 | 678 | 408,209 | (24,372) | 46,096 | 21,724 |
| 1322-00 | CROMWELL ISD-95 | - | 119,032 | 68,832 | 6,924 | 194,788 | (11,235) | (11,939) | (23,174) |
| 1323-01 | CROOKSTON ISD-593 | - | 517,215 | 299,086 | 32,957 | 849,258 | (48,818) | 12,122 | (36,696) |
| 1324-00 | CROSBY IRONTON ISD-182 | - | 304,474 | 176,066 | 24,658 | 505,198 | (28,738) | (9,835) | (38,573) |
| 1333-00 | DAKOTA COUNTY INTERMEDIATE DIST 917 | - | 1,420,987 | 821,705 | 247,365 | 2,490,057 | (134,123) | (190,677) | (324,800) |
| 1344-00 | COKATO-DASSEL ISD-466 | - | 690,616 | 399,358 | 60,387 | 1,150,362 | (65,185) | (11,820) | (77,005) |
| 1348-01 | BOYD-DAWSON ISD-378 | - | 270,687 | 156,528 | 130,876 | 558,091 | (25,549) | (26,933) | (52,482) |
| 1354-00 | DEER RIVER ISD-317 | - | 376,037 | 217,448 | 347,675 | 941,160 | (35,493) | (127,917) | (163,410) |
| 1362-01 | DELANO ISD-879 | - | 729,382 | 421,775 | 91,397 | 1,242,553 | (68,844) | (37,397) | (106,241) |
| 1366-01 | DETROIT LAKES ISD-22 | - | 932,818 | 539,414 | 192,814 | 1,665,046 | (88,046) | (62,799) | (150,845) |
| 1372-00 | DILWORTH-GLYNDON-FELTON ISD-2164 | - | 564,896 | 326,659 | 34,068 | 925,623 | (53,319) | 59,400 | 6,081 |
| 1374-00 | CLAREMONT/DODGE CNTR/CONCOR ISD-2125 | - | 260,257 | 150,497 | 94,047 | 504,802 | (44,563) | (44,453) | (69,018) |
| 1382-02 | DULUTH ISD-709 | - | 3,413,051 | 1,973,643 | - | 5,386,693 | (322,147) | 644,350 | 322,203 |
| 1384-00 | DULUTH PUBLIC SCHOOLS ACADEMY | - | 365,922 | 211,599 | 282,591 | 860,112 | (34,538) | (211,122) | (245,661) |
| 1390-01 | EAST GRAND FORKS ISD-595 | - | 713,190 | 412,412 | 45,567 | 1,171,169 | (67,316) | 37,557 | (29,759) |
| 1398-00 | EDEN PRAIRIE ISD-272 | - | 4,716,553 | 2,727,410 | 156,983 | 7,600,946 | (445,181) | 271,429 | (173,752) |
| 1400-00 | EDEN VALLEY-WATKINS ISD 463 | - | 232,977 | 134,722 | 170,066 | 537,765 | (21,990) | (40,968) | (62,958) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 1402-00 | EDGERTON ISD-581 | \$ 310,492 | \$ 754,137 | \$ (49,403) | \$ 29,583 | \$ - | \$ 7,481 | \$ 4,272 | \$ 41,337 |
| 1404-00 | EDINA ISD-273 | 9,962,627 | 24,197,659 | (1,585,187) | 949,220 | - | 240,042 | 249,964 | 1,439,226 |
| 1414-01 | ELK RIVER ISD-728 | 11,358,161 | 27,587,191 | (1,807,235) | 1,082,184 | - | 273,666 | 42,596 | 1,398,446 |
| 1420-00 | ELLSWORTH ISD-514 | 178,489 | 433,523 | (28,400) | 17,006 | - | 4,301 | 37,249 | 58,556 |
| 1424-00 | ELY ISD-696 | 546,094 | 1,326,376 | (86,891) | 52,031 | - | 13,158 | - | 65,188 |
| 1428-10 | EMILY CHARTER ISD-4012 | - | - | - | - | - | - | - | - |
| 1438-00 | ESKO ISD-99 | 774,780 | 1,881,820 | (123,278) | 73,820 | - | 18,668 | 59,260 | 151,748 |
| 1442-00 | EVELETH-GILBERT ISD-2154 | - | - | - | - | - | - | - | - |
| 1446-00 | DOVER-EYOTA ISD-533 | 712,799 | 1,731,276 | (113,416) | 67,914 | - | 17,174 | 65,402 | 150,491 |
| 1450-00 | FAIRMONT AREA SCHOOLS | 1,422,987 | 3,456,211 | (226,416) | 135,579 | - | 34,286 | - | 169,865 |
| 1452-00 | FARIBAUT ISD-656 | 3,855,029 | 9,363,260 | (613,386) | 367,300 | - | 92,884 | 286,343 | 746,527 |
| 1454-20 | FARMINGTON ISD-192 | 4,465,339 | 10,845,609 | (710,495) | 425,449 | - | 107,589 | - | 533,038 |
| 1460-00 | FERGUS FALLS ISD-544 | 2,365,061 | 5,744,362 | (376,313) | 225,339 | - | 56,984 | 270,627 | 552,949 |
| 1462-00 | FERTILE ISD-599 | 474,106 | 1,151,528 | (75,437) | 45,172 | - | 11,423 | 8,458 | 65,053 |
| 1468-00 | FISHER PUBLIC SCHOOL | 225,778 | 548,379 | (35,924) | 21,512 | - | 5,440 | - | 26,952 |
| 1470-00 | FLOODWOOD ISD-698 | 187,938 | 456,473 | (29,903) | 17,906 | - | 4,528 | 2,446 | 24,880 |
| 1474-00 | FOLEY ISD-51 | 1,743,164 | 4,233,871 | (277,361) | 166,085 | - | 42,000 | 26,107 | 234,193 |
| 1476-00 | FOREST LAKE AREA SCHOOLS | 5,775,494 | 14,027,768 | (918,958) | 550,278 | - | 139,156 | 98,316 | 787,750 |
| 1480-00 | FOSSTON ISD-601 | 645,315 | 1,567,370 | (102,678) | 61,484 | - | 15,548 | - | 77,033 |
| 1486-01 | FRAZEE-VERGAS ISD-23 | 791,058 | 1,921,355 | (125,868) | 75,370 | - | 19,060 | 53,279 | 147,710 |
| 1494-00 | FRIDLEY ISD-14 | 3,228,778 | 7,842,195 | (513,741) | 307,632 | - | 77,795 | 198,136 | 583,563 |
| 1498-00 | FULDA ISD-505 | 316,896 | 769,690 | (50,422) | 30,193 | - | 7,635 | - | 37,829 |
| 1510-00 | GFW ISD-2365 | 598,057 | 1,452,586 | (95,159) | 56,982 | - | 14,410 | 38,986 | 110,377 |
| 1514-00 | GLENCOE/SILVER LAKE ISD-2859 | 1,162,041 | 2,822,416 | (184,896) | 110,717 | - | 27,998 | 51,591 | 190,307 |
| 1518-00 | GLENVILLE-EMMONS ISD-2886 | 257,460 | 625,329 | (40,965) | 24,530 | - | 6,203 | 33,819 | 64,552 |
| 1528-00 | GOODHUE ISD 253 | 552,771 | 1,342,594 | (87,953) | 52,667 | - | 13,319 | 89,618 | 155,604 |
| 1529-00 | GOODHUE COUNTY EDUCATION DISTRICT ISD 60 | 502,162 | 1,219,673 | (79,901) | 47,845 | - | 12,099 | 38,838 | 98,783 |
| 1532-00 | GOODRIDGE ISD-561 | 362,213 | 879,759 | (57,633) | 34,511 | - | 8,727 | 4,216 | 47,454 |
| 1536-00 | E CHAIN-GRANADA HUNTLEY ISD-2536 | 292,953 | 711,537 | (46,613) | 27,912 | - | 7,058 | 3,699 | 38,670 |
| 1538-00 | COOK COUNTY-ISD 166 | 618,924 | 1,503,269 | (98,479) | 58,970 | - | 14,912 | 29,956 | 103,839 |
| 1540-00 | GRAND MEADOW ISD-495 | 464,959 | 1,129,312 | (73,981) | 44,300 | - | 11,203 | 40,614 | 96,118 |
| 1541-00 | GRAND RAPIDS ISD-318 | 3,603,095 | 8,751,353 | (573,300) | 343,296 | - | 86,814 | - | 430,110 |
| 1542-00 | YELLOW MEDICINE EASTSCHOOLS ISD-2190 | 638,893 | 1,551,772 | (101,656) | 60,873 | - | 15,394 | 57,829 | 134,095 |
| 1544-00 | GREENBUSH/MIDDLE RIVER ISD-2683 | 285,245 | 692,815 | (45,386) | 27,178 | - | 6,873 | 9,917 | 43,968 |
| 1552-00 | GRYGLA ISD-447 | 220,457 | 535,457 | (35,078) | 21,005 | - | 5,312 | 8,221 | 34,538 |
| 1558-00 | KITTSOON CENTRAL ISD-2171 | 293,437 | 712,713 | (46,690) | 27,958 | - | 7,070 | 19,695 | 54,724 |
| 1560-00 | NORMAN COUNTY WEST NO 2527 | - | - | - | - | - | - | - | - |
| 1564-00 | HANCOCK ISD-768 | 388,672 | 944,023 | (61,843) | 37,032 | - | 9,365 | 69,161 | 115,557 |
| 1572-00 | HARMONY/PRESTON/FOUNTAIN ISD-2198 | 638,215 | 1,550,123 | (101,548) | 60,808 | - | 15,377 | 30,220 | 106,405 |
| 1574-00 | HASTINGS ISD-200 | 3,319,737 | 8,063,119 | (528,214) | 316,298 | - | 79,986 | 195,923 | 592,207 |
| 1576-00 | HAWLEY ISD-150 | 716,521 | 1,740,316 | (114,008) | 68,269 | - | 17,264 | 76,684 | 162,216 |
| 1578-00 | HAYFIELD ISD-203 | 391,044 | 949,785 | (62,220) | 37,258 | - | 9,422 | 45,393 | 92,073 |
| 1582-00 | BUFFALO LAKE-HECTOR ISD-2159 | 334,233 | 811,800 | (53,181) | 31,845 | - | 8,053 | 14,066 | 53,964 |
| 1586-00 | HENDRICKS ISD-402 | 178,098 | 432,573 | (28,338) | 16,969 | - | 4,291 | 28,983 | 50,243 |
| 1591-00 | INTERMEDIATE DISTRICT-287 | 8,295,240 | 20,147,837 | (1,319,883) | 790,355 | - | 199,867 | 787,244 | 1,777,466 |
| 1594-00 | HENNING ISD-545 | 328,868 | 798,769 | (52,327) | 31,334 | - | 7,924 | 8,127 | 47,385 |
| 1598-00 | HERMAN ISD-264 | 114,520 | 278,151 | (18,222) | 10,911 | - | 2,759 | 7,555 | 21,225 |
| 1600-00 | HERMANTOWN ISD-700 | 1,872,768 | 4,548,660 | (297,982) | 178,434 | - | 45,123 | 172,643 | 396,199 |
| 1602-00 | HERON LAKE-OKABENA ISD-330 | 270,922 | 658,027 | (43,107) | 25,813 | - | 6,528 | 17,076 | 49,417 |
| 1604-00 | HIAWATHA VALLEY ISD-6013 | 430,080 | 1,044,596 | (68,431) | 40,977 | - | 10,362 | 79,995 | 131,335 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1402-00 | EDGERTON ISD-581 | \$ - | \$ 123,548 | \$ 71,443 | \$ 32,882 | \$ 227,873 | \$ (11,661) | \$ 1,594 | \$ (10,067) |
| 1404-00 | EDINA ISD-273 | - | 3,964,224 | 2,292,366 | 197,114 | 6,453,705 | (374,171) | 378,637 | 4,466 |
| 1414-01 | ELK RIVER ISD-728 | - | 4,519,521 | 2,613,474 | 420,575 | 7,553,570 | (426,584) | (83,795) | (510,378) |
| 1420-00 | ELLSWORTH ISD-514 | - | 71,023 | 41,070 | - | 112,092 | (6,704) | 4,652 | (2,052) |
| 1424-00 | ELY ISD-696 | - | 217,296 | 125,654 | 111,794 | 454,744 | (20,510) | (47,409) | (67,918) |
| 1428-10 | EMILY CHARTER ISD-4012 | - | - | - | 47 | 47 | - | (4) | (4) |
| 1438-00 | ESKO ISD-99 | - | 308,292 | 178,274 | 19,842 | 506,409 | (29,099) | 16,477 | (12,621) |
| 1442-00 | EVELETH-GILBERT ISD-2154 | - | - | - | 1,281 | 1,281 | - | (868) | (868) |
| 1446-00 | DOVER-EYOTA ISD-533 | - | 283,629 | 164,012 | 171,113 | 618,755 | (26,771) | (68,882) | (95,653) |
| 1450-00 | FAIRMONT AREA SCHOOLS | - | 566,220 | 327,424 | 269,244 | 1,162,889 | (53,444) | (109,623) | (163,067) |
| 1452-00 | FARIBAUT ISD-656 | - | 1,533,953 | 887,029 | - | 2,420,981 | (144,785) | 126,548 | (18,237) |
| 1454-20 | FARMINGTON ISD-192 | - | 1,776,801 | 1,027,459 | 366,524 | 3,170,785 | (167,707) | (166,124) | (333,831) |
| 1460-00 | FERGUS FALLS ISD-544 | - | 941,080 | 544,192 | 6,072 | 1,491,345 | (88,826) | 142,849 | 54,023 |
| 1462-00 | FERTILE ISD-599 | - | 188,651 | 109,090 | 13,227 | 310,969 | (17,806) | 15,895 | (19,402) |
| 1468-00 | FISHER PUBLIC SCHOOL | - | 89,839 | 51,951 | 176,683 | 318,473 | (8,480) | (22,708) | (31,188) |
| 1470-00 | FLOODWOOD ISD-698 | - | 74,782 | 43,244 | 21,087 | 139,113 | (7,058) | (9,900) | (16,959) |
| 1474-00 | FOLEY ISD-51 | - | 693,621 | 401,096 | 179,068 | 1,273,785 | (65,469) | (10,792) | (76,261) |
| 1476-00 | FOREST LAKE AREA SCHOOLS | - | 2,298,124 | 1,328,921 | 911,221 | 4,538,266 | (216,913) | (335,601) | (552,514) |
| 1480-00 | FOSSTON ISD-601 | - | 256,777 | 148,485 | 55,525 | 460,787 | (24,236) | (40,769) | (65,006) |
| 1486-01 | FRAZEE-VERGAS ISD-23 | - | 314,769 | 182,020 | 64,653 | 561,442 | (29,710) | (2,702) | (32,412) |
| 1494-00 | FRIDLEY ISD-14 | - | 1,284,761 | 742,931 | 59,880 | 2,087,572 | (121,265) | 110,031 | (11,233) |
| 1498-00 | FULDA ISD-505 | - | 126,096 | 72,917 | 52,221 | 251,234 | (11,902) | (30,937) | (42,839) |
| 1510-00 | GFW ISD-2365 | - | 237,972 | 137,611 | 28,238 | 403,821 | (22,461) | (29,090) | (51,551) |
| 1514-00 | GLENCOE/SILVER LAKE ISD-2859 | - | 462,387 | 267,382 | 17,611 | 747,380 | (43,643) | 16,862 | (26,782) |
| 1518-00 | GLENVILLE-EMMONS ISD-2886 | - | 102,446 | 59,241 | 27,384 | 189,070 | (9,670) | (17,530) | (27,199) |
| 1528-00 | GOODHUE ISD 253 | - | 219,953 | 127,191 | 9,936 | 357,079 | (20,761) | 57,669 | 36,909 |
| 1529-00 | GOODHUE COUNTY EDUCATION DISTRICT ISD 60 | - | 199,815 | 115,546 | 137,271 | 452,632 | (18,860) | 16 | (18,844) |
| 1532-00 | GOODRIDGE ISD-561 | - | 144,128 | 83,344 | 8,005 | 235,477 | (13,604) | (904) | (14,508) |
| 1536-00 | E CHAIN-GRANADA HUNTLEY ISD-2536 | - | 116,569 | 67,408 | 19,715 | 203,691 | (11,003) | 16,213 | 5,211 |
| 1538-00 | COOK COUNTY-ISD 166 | - | 246,276 | 142,412 | 36,416 | 425,104 | (23,245) | 4,049 | (19,197) |
| 1540-00 | GRAND MEADOW ISD-495 | - | 185,012 | 106,985 | 18,435 | 310,432 | (17,463) | (363) | (17,825) |
| 1541-00 | GRAND RAPIDS ISD-318 | - | 1,433,706 | 829,060 | 320,023 | 2,582,788 | (135,323) | (282,036) | (417,359) |
| 1542-00 | YELLOW MEDICINE EASTSCHOOLS ISD-2190 | - | 254,222 | 147,007 | 100,472 | 501,701 | (23,995) | (29,132) | (53,127) |
| 1544-00 | GREENBUSH/MIDDLE RIVER ISD-2683 | - | 113,502 | 65,634 | 47,309 | 226,444 | (10,713) | (29,594) | (40,307) |
| 1552-00 | GRYGLA ISD-447 | - | 87,722 | 50,726 | 61,368 | 199,816 | (8,280) | (22,146) | (30,426) |
| 1558-00 | KITTSOON CENTRAL ISD-2171 | - | 116,761 | 67,519 | 6,162 | 190,442 | (11,021) | 13,821 | 2,800 |
| 1560-00 | NORMAN COUNTY WEST NO 2527 | - | - | - | - | - | - | (64,401) | (64,401) |
| 1564-00 | HANCOCK ISD-768 | - | 154,656 | 89,432 | - | 244,088 | (14,598) | 28,827 | 14,229 |
| 1572-00 | HARMONY/PRESTON/FOUNTAIN ISD-2198 | - | 253,952 | 146,851 | 88,409 | 489,211 | (23,970) | (25,598) | (49,568) |
| 1574-00 | HASTINGS ISD-200 | - | 1,320,955 | 763,860 | 52,705 | 2,137,520 | (124,681) | 27,330 | (97,351) |
| 1576-00 | HAWLEY ISD-150 | - | 285,110 | 164,869 | 9,798 | 459,778 | (26,911) | 41,836 | 14,925 |
| 1578-00 | HAYFIELD ISD-203 | - | 155,600 | 89,978 | 25,660 | 271,238 | (14,687) | 24,882 | 10,195 |
| 1582-00 | BUFFALO LAKE-HECTOR ISD-2159 | - | 132,995 | 76,906 | 74,541 | 284,441 | (12,553) | (48,837) | (61,390) |
| 1586-00 | HENDRICKS ISD-402 | - | 70,867 | 40,980 | 4,877 | 116,724 | (6,689) | 21,495 | 14,806 |
| 1591-00 | INTERMEDIATE DISTRICT-287 | - | 3,300,755 | 1,908,706 | 490,078 | 5,699,539 | (311,548) | (385,557) | (697,105) |
| 1594-00 | HENNING ISD-545 | - | 130,860 | 75,671 | 26,785 | 233,316 | (12,351) | (4,430) | (16,782) |
| 1598-00 | HERMAN ISD-264 | - | 45,569 | 26,351 | 4,643 | 76,562 | (4,301) | (4,298) | (8,599) |
| 1600-00 | HERMANTOWN ISD-700 | - | 745,192 | 430,917 | - | 1,176,110 | (70,336) | 108,506 | 38,170 |
| 1602-00 | HERON LAKE-OKABENA ISD-330 | - | 107,802 | 62,338 | 21,495 | 191,636 | (10,175) | (438) | (10,613) |
| 1604-00 | HIAWATHA VALLEY ISD-6013 | - | 171,133 | 98,960 | - | 270,093 | (16,153) | 15,967 | (186) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 1606-00 | HIBBING ISD-701 | \$ 2,203,953 | \$ 5,353,056 | \$ (350,678) | \$ 209,988 | \$ - | \$ 53,102 | \$ 254,122 | \$ 517,213 |
| 1608-00 | HILL CITY ISD-2 | 300,795 | 730,583 | (47,860) | 28,659 | - | 7,247 | 59,626 | 95,533 |
| 1612-00 | HILLS BEAVER CREEK ISD-671 | 327,830 | 796,249 | (52,162) | 31,235 | - | 7,899 | 5,091 | 44,225 |
| 1614-20 | HINCKLEY/FINLAYSON ISD-2165 | 1,032,249 | 2,507,171 | (164,245) | 98,351 | - | 24,871 | 33,068 | 156,290 |
| 1622-00 | HOLDINGFORD ISD-738 | 930,626 | 2,260,345 | (148,075) | 88,668 | - | 22,423 | 42,802 | 153,893 |
| 1632-10 | HOPKINS ISD-270 | 9,589,653 | 23,291,762 | (1,525,841) | 913,684 | - | 231,055 | 649,208 | 1,793,947 |
| 1634-00 | HOUSTON ISD-294 | 524,559 | 1,274,070 | (83,464) | 49,979 | - | 12,639 | - | 62,618 |
| 1636-00 | HOWARD LAKE-WAVERLY-WINSTED ISD - 2687 | 1,076,045 | 2,613,546 | (171,213) | 102,524 | - | 25,926 | 68,101 | 196,551 |
| 1648-00 | HUTCHINSON ISD-423 | 2,684,923 | 6,521,257 | (427,207) | 255,814 | - | 64,691 | 241,569 | 562,075 |
| 1649-00 | INTERNATIONAL FALLS ISD-361 | 936,153 | 2,273,768 | (148,954) | 89,195 | - | 22,556 | - | 111,751 |
| 1651-00 | INVER GROVE HEIGHTS | 3,018,624 | 7,331,765 | (480,303) | 287,609 | - | 72,731 | - | 360,340 |
| 1652-00 | ISLE ISD-473 | 599,310 | 1,455,630 | (95,358) | 57,101 | - | 14,440 | 50,593 | 122,134 |
| 1656-00 | IVANHOE ISD-403 | 69,169 | 168,000 | (11,006) | 6,590 | - | 1,667 | 2,788 | 11,045 |
| 1658-00 | JACKSON COUNTY CENTRAL ISD-2895 | 858,615 | 2,085,440 | (136,617) | 81,807 | - | 20,688 | 13,189 | 115,684 |
| 1662-00 | JANESVILLE/WALDORF/PEMBERTON ISD-2835 | 471,947 | 1,146,285 | (75,093) | 44,966 | - | 11,371 | 15,899 | 72,236 |
| 1668-00 | JORDAN ISD-717 | 1,465,036 | 3,558,344 | (233,107) | 139,586 | - | 35,299 | 62,502 | 237,387 |
| 1678-00 | TRI-COUNTY SCHOOLS ISD-2358 | 319,390 | 775,748 | (50,819) | 30,431 | - | 7,695 | 50,215 | 88,341 |
| 1680-00 | KASSON-MANTORVILLE ISD-204 | 1,866,313 | 4,532,981 | (296,955) | 177,819 | - | 44,967 | 18,015 | 240,801 |
| 1682-00 | KELLIHER ISD-36 | 660,285 | 1,603,728 | (105,060) | 62,911 | - | 15,909 | 46,234 | 125,054 |
| 1690-00 | KENYON-WANAMINGO ISD-2172 | 500,768 | 1,216,286 | (79,679) | 47,712 | - | 12,066 | 12,548 | 72,325 |
| 1692-00 | KERKHOVEN-MURDOCK-SUNBURG ISD-775 | 659,597 | 1,602,057 | (104,951) | 62,845 | - | 15,892 | 69,928 | 148,665 |
| 1696-00 | KIMBALL ISD-739 | 640,444 | 1,555,538 | (101,903) | 61,020 | - | 15,431 | 33,738 | 110,190 |
| 1700-00 | LITTLEFORK- BIG FALLS ISD-362 | 411,912 | 1,000,469 | (65,541) | 39,246 | - | 9,925 | 115,967 | 165,138 |
| 1702-00 | SOUTH KOOCHICHING COUNTY ISD-363 | 292,696 | 710,913 | (46,572) | 27,888 | - | 7,052 | 28,090 | 63,030 |
| 1704-00 | LA CRESCENT ISD-300 | 750,568 | 1,823,011 | (119,425) | 71,513 | - | 18,084 | - | 89,597 |
| 1708-00 | LAKE COUNTY ISD-381 | 1,312,341 | 3,187,470 | (208,811) | 125,037 | - | 31,620 | 29,486 | 186,144 |
| 1710-00 | LAKE BENTON ISD-404 | 90,346 | 219,437 | (14,375) | 8,608 | - | 2,177 | - | 10,785 |
| 1714-00 | LAKE CITY ISD-813 | 710,759 | 1,726,323 | (113,091) | 67,720 | - | 17,125 | 22,725 | 107,570 |
| 1716-00 | LAKE CRYSTAL WELCOME MEMORIAL | 632,206 | 1,535,529 | (100,592) | 60,235 | - | 15,233 | - | 75,468 |
| 1725-00 | LAKE PARK-AUDUBON ISD-2889 | 718,759 | 1,745,752 | (114,364) | 68,482 | - | 17,318 | 120,204 | 206,004 |
| 1727-00 | LAKE OF THE WOODS ISD-390 | 522,230 | 1,268,414 | (83,094) | 49,757 | - | 12,583 | 11,814 | 74,154 |
| 1730-00 | LAKEVILLE ISD-194 | 10,711,370 | 26,016,236 | (1,704,321) | 1,020,559 | - | 258,082 | 684,313 | 1,962,954 |
| 1734-00 | RED ROCK CENTRAL ISD-2884 | 323,011 | 784,542 | (51,395) | 30,776 | - | 7,783 | - | 38,559 |
| 1736-00 | LANCASTER ISD-356 | 262,755 | 638,190 | (41,808) | 25,035 | - | 6,331 | 42,272 | 73,637 |
| 1740-01 | LANESBORO ISD-229 | 442,316 | 1,074,316 | (70,378) | 42,143 | - | 10,657 | 2,690 | 55,490 |
| 1742-00 | LAPORTE ISD-306 | 321,499 | 780,872 | (51,155) | 30,632 | - | 7,746 | 14,820 | 53,198 |
| 1746-00 | LEROY-OSTRANDER ISD-499 | 337,126 | 818,825 | (53,641) | 32,121 | - | 8,123 | 13,981 | 54,225 |
| 1748-00 | HENDERSON-LE SUEUR ISD-2397 | 767,818 | 1,864,910 | (122,170) | 73,156 | - | 18,500 | 48,854 | 140,510 |
| 1754-00 | LESTER PRAIRIE ISD-424 | 201,021 | 488,248 | (31,985) | 19,153 | - | 4,843 | 2,680 | 26,676 |
| 1756-00 | LEWISTON ISD-857 | 393,019 | 954,581 | (62,535) | 37,446 | - | 9,469 | - | 46,916 |
| 1762-00 | CHISAGO LAKES ISD-2144 | 3,027,449 | 7,353,199 | (481,707) | 288,450 | - | 72,944 | 143,979 | 505,373 |
| 1764-00 | LITCHFIELD ISD-465 | 1,555,178 | 3,777,284 | (247,450) | 148,174 | - | 37,471 | 39,362 | 225,008 |
| 1768-00 | LITTLE FALLS COMMUNITY SCHOOLS | 2,077,039 | 5,044,803 | (330,485) | 197,896 | - | 50,045 | 7,667 | 255,608 |
| 1770-01 | LONG PRAIRIE/GREY EAGLE ISD-2753 | 1,125,293 | 2,733,160 | (179,049) | 107,216 | - | 27,113 | 52,465 | 186,794 |
| 1776-00 | LYLE ISD-497 | 284,482 | 690,962 | (45,265) | 27,105 | - | 6,854 | 26,142 | 60,101 |
| 1778-00 | LYND ISD-415 | 132,502 | 321,826 | (21,083) | 12,625 | - | 3,193 | 21,611 | 37,428 |
| 1780-00 | MABEL-CANTON ISD-238 | 205,784 | 499,817 | (32,743) | 19,607 | - | 4,958 | 29,228 | 53,793 |
| 1782-00 | MADELIA ISD-837 | 479,453 | 1,164,516 | (76,287) | 45,681 | - | 11,552 | - | 57,233 |
| 1785-00 | LAC QUI PARLE ISD-2853 | 1,036,563 | 2,517,650 | (164,931) | 98,762 | - | 24,975 | 47,255 | 170,992 |
| 1788-00 | MAHNOMEN ISD-432 | 685,302 | 1,664,490 | (109,041) | 65,294 | - | 16,512 | 94,320 | 176,126 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1606-00 | HIBBING ISD-701 | \$ - | \$ 876,974 | \$ 507,122 | \$ - | \$ 1,384,096 | \$ (82,775) | \$ 153,027 | \$ 70,253 |
| 1608-00 | HILL CITY ISD-2 | - | 119,689 | 69,212 | 23,492 | 212,393 | (11,297) | (7,325) | (18,622) |
| 1612-00 | HILLS BEAVER CREEK ISD-671 | - | 130,447 | 75,433 | 20,878 | 226,758 | (12,312) | (18,957) | (31,269) |
| 1614-20 | HINCKLEY/FINLAYSON ISD-2165 | - | 410,742 | 237,517 | 132,195 | 780,453 | (38,769) | (3,729) | (42,497) |
| 1622-00 | HOLDINGFORD ISD-738 | - | 370,305 | 214,134 | 61,058 | 645,497 | (34,952) | 29,216 | (5,736) |
| 1632-10 | HOPKINS ISD-270 | - | 3,815,814 | 2,206,546 | - | 6,022,360 | (360,163) | 433,639 | 73,476 |
| 1634-00 | HOUSTON ISD-294 | - | 208,727 | 120,699 | 66,030 | 395,456 | (19,701) | (21,140) | (40,841) |
| 1636-00 | HOWARD LAKE-WAVERLY-WINSTED ISD - 2687 | - | 428,169 | 247,594 | 94,489 | 770,252 | (40,414) | 26,002 | (14,411) |
| 1648-00 | HUTCHINSON ISD-423 | - | 1,068,357 | 617,792 | 110,492 | 1,796,640 | (100,839) | 91,216 | (9,622) |
| 1649-00 | INTERNATIONAL FALLS ISD-361 | - | 372,504 | 215,405 | 204,655 | 792,565 | (35,160) | (93,068) | (128,227) |
| 1651-00 | INVER GROVE HEIGHTS | - | 1,201,139 | 694,575 | 391,487 | 2,287,202 | (113,372) | (143,727) | (257,099) |
| 1652-00 | ISLE ISD-473 | - | 238,471 | 137,899 | 55,843 | 432,213 | (22,509) | (26,622) | (49,130) |
| 1656-00 | IVANHOE ISD-403 | - | 27,523 | 15,916 | 7,300 | 50,738 | (2,598) | (4,228) | (6,826) |
| 1658-00 | JACKSON COUNTY CENTRAL ISD-2895 | - | 341,651 | 197,564 | 94,403 | 633,618 | (32,247) | (57,782) | (90,029) |
| 1662-00 | JANESVILLE/WALDORF/PEMBERTON ISD-2835 | - | 187,792 | 108,593 | 98,893 | 395,278 | (17,725) | (22,646) | (40,371) |
| 1668-00 | JORDAN ISD-717 | - | 582,952 | 337,100 | 49,710 | 969,762 | (55,023) | 14,758 | (40,265) |
| 1678-00 | TRI-COUNTY SCHOOLS ISD-2358 | - | 127,088 | 73,490 | 13,221 | 213,800 | (11,995) | 17,177 | 5,181 |
| 1680-00 | KASSON-MANTORVILLE ISD-204 | - | 742,624 | 429,432 | 119,468 | 1,291,523 | (70,094) | 1,710 | (68,384) |
| 1682-00 | KELLIHER ISD-36 | - | 262,734 | 151,929 | 3,147 | 417,810 | (24,799) | 43,539 | 18,740 |
| 1690-00 | KENYON-WANAMINGO ISD-2172 | - | 199,260 | 115,225 | 146,805 | 461,290 | (18,808) | (62,709) | (81,516) |
| 1692-00 | KERKHOVEN-MURDOCK-SUNBURG ISD-775 | - | 262,460 | 151,771 | 2,517 | 416,748 | (24,773) | 55,216 | 30,443 |
| 1696-00 | KIMBALL ISD-739 | - | 254,839 | 147,364 | 11,522 | 413,725 | (24,053) | 33,036 | 8,983 |
| 1700-00 | LITTLEFORK- BIG FALLS ISD-362 | - | 163,904 | 94,779 | 78,315 | 336,998 | (15,470) | 32,311 | 16,841 |
| 1702-00 | SOUTH KOOCHICHING COUNTY ISD-363 | - | 116,467 | 67,348 | 156,875 | 340,690 | (10,993) | (87,147) | (98,139) |
| 1704-00 | LA CRESCENT ISD-300 | - | 298,658 | 172,703 | 24,270 | 495,631 | (28,189) | (55,647) | (83,837) |
| 1708-00 | LAKE COUNTY ISD-381 | - | 522,193 | 301,965 | 23,689 | 847,847 | (49,288) | 25,796 | (23,492) |
| 1710-00 | LAKE BENTON ISD-404 | - | 35,950 | 20,788 | 13,533 | 70,271 | (3,393) | (8,800) | (12,194) |
| 1714-00 | LAKE CITY ISD-813 | - | 282,818 | 163,543 | 44,173 | 490,534 | (26,694) | (3,259) | (29,953) |
| 1716-00 | LAKE CRYSTAL WELCOME MEMORIAL | - | 251,561 | 145,468 | 196,347 | 593,376 | (23,744) | (88,865) | (112,609) |
| 1725-00 | LAKE PARK-AUDUBON ISD-2889 | - | 286,001 | 165,384 | 100,895 | 552,279 | (26,995) | 22,920 | (4,075) |
| 1727-00 | LAKE OF THE WOODS ISD-390 | - | 207,800 | 120,163 | 149,870 | 477,834 | (19,614) | (36,090) | (55,704) |
| 1730-00 | LAKEVILLE ISD-194 | - | 4,262,156 | 2,464,649 | 718,767 | 7,445,573 | (402,292) | (25,999) | (428,290) |
| 1734-00 | RED ROCK CENTRAL ISD-2884 | - | 128,529 | 74,324 | 22,885 | 225,738 | (12,131) | (2,867) | (14,999) |
| 1736-00 | LANCASTER ISD-356 | - | 104,553 | 60,459 | - | 165,012 | (9,868) | 13,372 | 3,503 |
| 1740-01 | LANESBORO ISD-229 | - | 176,002 | 101,775 | 78,445 | 356,222 | (16,612) | (24,406) | (41,018) |
| 1742-00 | LAPORTE ISD-306 | - | 127,928 | 73,976 | 65,866 | 267,769 | (12,075) | (8,632) | (20,707) |
| 1746-00 | LEROY-OSTRANDER ISD-499 | - | 134,146 | 77,571 | 18,682 | 230,399 | (12,662) | (10,077) | (22,739) |
| 1748-00 | HENDERSON-LE SUEUR ISD-2397 | - | 305,522 | 176,672 | - | 482,195 | (28,837) | 41,225 | 12,387 |
| 1754-00 | LESTER PRAIRIE ISD-424 | - | 79,988 | 46,254 | 11,502 | 137,745 | (7,550) | 6,505 | (1,045) |
| 1756-00 | LEWISTON ISD-857 | - | 156,386 | 90,432 | 210,652 | 457,470 | (14,761) | (107,016) | (121,777) |
| 1762-00 | CHISAGO LAKES ISD-2144 | - | 1,204,651 | 696,606 | 140,580 | 2,041,836 | (113,703) | 38,597 | (75,106) |
| 1764-00 | LITCFIELD ISD-465 | - | 618,820 | 357,841 | 12,165 | 988,827 | (58,409) | 18,967 | (39,441) |
| 1768-00 | LITTLE FALLS COMMUNITY SCHOOLS | - | 826,474 | 477,920 | 103,153 | 1,407,547 | (78,008) | (83,275) | (161,284) |
| 1770-01 | LONG PRAIRIE/GREY EAGLE ISD-2753 | - | 447,765 | 258,926 | - | 706,691 | (42,263) | 45,613 | 3,350 |
| 1776-00 | LYLE ISD-497 | - | 113,198 | 65,458 | 2,382 | 181,039 | (10,684) | 24,713 | 14,028 |
| 1778-00 | LYND ISD-415 | - | 52,724 | 30,488 | 11,870 | 95,082 | (4,976) | (1,684) | (6,660) |
| 1780-00 | MABEL-CANTON ISD-238 | - | 81,883 | 47,350 | 16,511 | 145,745 | (7,729) | 24,791 | 17,062 |
| 1782-00 | MADDELIA ISD-837 | - | 190,779 | 110,320 | 60,371 | 361,470 | (18,007) | (45,661) | (63,668) |
| 1785-00 | LAC QUI PARLE ISD-2853 | - | 412,458 | 238,510 | 45,271 | 696,240 | (38,931) | (21,144) | (60,075) |
| 1788-00 | MAHNOMEN ISD-432 | - | 272,688 | 157,686 | 44,787 | 475,160 | (25,738) | 8,457 | (17,281) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 1792-00 | MAHTOMEDI ISD-832 | \$ 2,125,101 | \$ 5,161,537 | \$ (338,132) | \$ 202,476 | \$ - | \$ 51,203 | \$ 59,569 | \$ 313,247 |
| 1796-00 | MANKATO ISD-77 | 6,637,384 | 16,121,164 | (1,056,096) | 632,397 | - | 159,922 | - | 792,320 |
| 1798-00 | MAPLE LAKE ISD-881 | 694,614 | 1,687,108 | (110,522) | 66,181 | - | 16,736 | - | 82,918 |
| 1800-00 | MAPLE RIVER SCHOOLS ISD-2135 | 880,822 | 2,139,379 | (140,151) | 83,923 | - | 21,223 | 16,990 | 122,136 |
| 1804-00 | MARSHALL ISD-413 | 2,197,967 | 5,338,517 | (349,726) | 209,418 | - | 52,958 | - | 262,376 |
| 1814-00 | MAZEPPA-ZUMBROTA ISD-2805 | 899,847 | 2,185,586 | (143,178) | 85,736 | - | 21,681 | 82,854 | 190,271 |
| 1818-00 | MC GREGOR ISD-4 | 682,268 | 1,657,123 | (108,558) | 65,005 | - | 16,439 | 25,414 | 106,858 |
| 1820-00 | WIN-E-MAC ISD-2609 | 460,076 | 1,117,453 | (73,204) | 43,835 | - | 11,085 | 11,860 | 66,780 |
| 1826-00 | MEDFORD ISD-763 | 467,631 | 1,135,803 | (74,406) | 44,555 | - | 11,267 | 79,195 | 135,017 |
| 1828-00 | MELROSE ISD-740 | 1,190,531 | 2,891,613 | (189,429) | 113,432 | - | 28,685 | 1,647 | 143,763 |
| 1832-01 | MENAHGA ISD-821 | 992,419 | 2,410,430 | (157,907) | 94,556 | - | 23,912 | 5,093 | 123,560 |
| 1839-00 | MID-STATE EDUCATION ISD-6979 | 483,330 | 1,173,932 | (76,904) | 46,051 | - | 11,645 | 83,800 | 141,497 |
| 1840-00 | MILACA ISD-912 | 1,121,216 | 2,723,258 | (178,400) | 106,827 | - | 27,015 | 10,172 | 144,014 |
| 1844-00 | MILROY ISD-635 | 49,500 | 120,227 | (7,876) | 4,716 | - | 1,193 | 3,440 | 9,349 |
| 1845-00 | CEDAR-RIVERSIDE COMMUNITY ISD-4004 | - | - | - | - | - | - | - | - |
| 1846-00 | MINNEAPOLIS SPECIAL ISD-1 | 77,101,767 | 187,268,096 | (12,267,917) | 7,346,111 | - | 1,857,706 | 5,121,851 | 14,325,668 |
| 1847-00 | CYBER VILLAGE ACADEMY ISD-4025 | 171,847 | 417,389 | (27,343) | 16,373 | - | 4,141 | 45,934 | 66,448 |
| 1850-00 | MINNEOTA ISD-414 | 416,741 | 1,012,198 | (66,309) | 39,706 | - | 10,041 | 4,991 | 54,739 |
| 1851-00 | MINNESOTA TRANSITIONS ISD-4017 | 1,366,796 | 3,319,733 | (217,475) | 130,226 | - | 32,932 | 84,117 | 247,275 |
| 1852-00 | ATHLOS LEADERSHIP ACADEMY | 551,785 | 1,340,200 | (87,796) | 52,573 | - | 13,295 | 63,873 | 129,741 |
| 1855-30 | MINNETONKA ISD-276 | 11,036,110 | 26,804,979 | (1,755,992) | 1,051,500 | - | 265,906 | 219,517 | 1,536,923 |
| 1856-00 | JENNINGS EXPERIENTIAL HIGH SCHOOL | 61,786 | 150,069 | (9,831) | 5,887 | - | 1,489 | 1,623 | 8,998 |
| 1860-00 | MONTEVIDEO ISD-129 | 1,535,783 | 3,730,175 | (244,363) | 146,326 | - | 37,003 | 54,372 | 237,701 |
| 1864-00 | MONTICELLO ISD-882 | 4,105,458 | 9,971,513 | (653,233) | 391,160 | - | 98,918 | 250,162 | 740,240 |
| 1868-00 | MOORHEAD ISD-152 | 6,281,665 | 15,257,178 | (999,496) | 598,505 | - | 151,352 | 97,056 | 846,913 |
| 1870-00 | MOOSE LAKE ISD-97 | 616,109 | 1,496,433 | (98,031) | 58,702 | - | 14,845 | 97,202 | 170,749 |
| 1872-00 | MORA ISD-332 | 1,572,771 | 3,820,014 | (250,249) | 149,851 | - | 37,895 | 20,958 | 208,703 |
| 1876-00 | CEDAR MOUNTAIN ISD-2754 | 553,237 | 1,343,727 | (88,027) | 52,711 | - | 13,330 | - | 66,041 |
| 1878-00 | MORRIS AREA PUBLIC SCHOOLS | 1,078,650 | 2,619,872 | (171,628) | 102,772 | - | 25,989 | 63,635 | 192,396 |
| 1886-00 | WESTONKA ISD - 277 | 2,682,997 | 6,516,579 | (426,901) | 255,631 | - | 64,645 | 268,219 | 588,495 |
| 1887-01 | MOUNDS VIEW ISD-621 | 10,305,167 | 25,029,634 | (1,639,689) | 981,857 | - | 248,295 | 245,228 | 1,475,380 |
| 1888-00 | MOUNTAIN LAKE ISD-173 | 497,275 | 1,207,803 | (79,123) | 47,379 | - | 11,981 | 28,528 | 87,889 |
| 1890-00 | BUHL-MOUNTAIN IRON ISD-712 | 564,943 | 1,372,157 | (89,890) | 53,827 | - | 13,612 | 18,377 | 85,816 |
| 1894-00 | NASHWAUK-KEEWATIN ISD-319 | 351,234 | 853,092 | (55,886) | 33,465 | - | 8,463 | 1,451 | 43,379 |
| 1900-00 | NETT LAKE ISD-707 | 152,731 | 370,961 | (24,302) | 14,552 | - | 3,680 | - | 18,232 |
| 1902-00 | NEVIS ISD-308 | 529,841 | 1,286,902 | (84,305) | 50,482 | - | 12,766 | 43,402 | 106,651 |
| 1908-00 | NEW LONDON-SPICER ISD-345 | 1,357,305 | 3,296,680 | (215,965) | 129,321 | - | 32,703 | 149,593 | 311,618 |
| 1910-20 | NEW PRAGUE ISD-721 | 3,039,502 | 7,382,473 | (483,625) | 289,598 | - | 73,234 | - | 362,832 |
| 1912-00 | NEW RICHLAND-HARTLAND-ELLENDALE-GENEVA | 755,400 | 1,834,747 | (120,194) | 71,973 | - | 18,201 | 64,505 | 154,679 |
| 1913-00 | NEW ULM ISD-88 | 1,960,868 | 4,762,640 | (312,000) | 186,828 | - | 47,246 | - | 234,073 |
| 1914-00 | NEW YORK MILLS ISD-553 | 740,765 | 1,799,202 | (117,866) | 70,579 | - | 17,848 | 11,490 | 99,917 |
| 1918-00 | MARSHALL COUNTY CENTRAL ISD-441 | 452,486 | 1,099,018 | (71,997) | 43,112 | - | 10,902 | 74,347 | 128,361 |
| 1922-00 | NICOLLET ISD-507 | 340,490 | 826,998 | (54,177) | 32,441 | - | 8,204 | 14,638 | 55,283 |
| 1928-10 | NORTH BRANCH ISD-138 | 2,405,672 | 5,843,000 | (382,774) | 229,208 | - | 57,963 | 264,757 | 551,928 |
| 1930-01 | NORTH ST PAUL-MAPLEWOOD ISD-622 | 12,486,590 | 30,327,968 | (1,986,783) | 1,189,699 | - | 300,854 | 207,075 | 1,697,629 |
| 1931-01 | EAST METRO INTEGRATION DISTRICT 6067 | - | - | - | - | - | - | - | - |
| 1932-00 | NORTHFIELD ISD-659 | 3,896,056 | 9,462,908 | (619,914) | 371,209 | - | 93,872 | 44,673 | 509,755 |
| 1934-00 | NORWOOD ISD-108 | 425,860 | 1,034,347 | (67,760) | 40,575 | - | 10,261 | 186 | 51,022 |
| 1935-00 | CANNON VALLEY SPECIAL ED COOP | 675,789 | 1,641,387 | (107,527) | 64,388 | - | 16,283 | 225,205 | 305,876 |
| 1940-00 | OGILVIE ISD-333 | 599,000 | 1,454,876 | (95,309) | 57,072 | - | 14,432 | - | 71,504 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1792-00 | MAHTOMEDI ISD-832 | \$ - | \$ 845,598 | \$ 488,978 | \$ 74,935 | \$ 1,409,511 | \$ (79,813) | \$ 27,008 | \$ (52,805) |
| 1796-00 | MANKATO ISD-77 | - | 2,641,078 | 1,527,239 | 376,817 | 4,545,135 | (249,283) | (313,690) | (562,973) |
| 1798-00 | MAPLE LAKE ISD-881 | - | 276,393 | 159,828 | 55,445 | 491,666 | (26,088) | (40,287) | (66,375) |
| 1800-00 | MAPLE RIVER SCHOOLS ISD-2135 | - | 350,488 | 202,674 | 57,796 | 610,958 | (33,081) | (14,005) | (47,087) |
| 1804-00 | MARSHALL ISD-413 | - | 874,592 | 505,745 | 132,884 | 1,513,221 | (82,550) | (75,221) | (157,771) |
| 1814-00 | MAZEPPA-ZUMBROTA ISD-2805 | - | 358,058 | 207,052 | 174,800 | 739,909 | (33,796) | 22,871 | (10,925) |
| 1818-00 | MC GREGOR ISD-4 | - | 271,481 | 156,988 | 107,343 | 535,812 | (25,624) | (14,784) | (40,408) |
| 1820-00 | WIN-E-MAC ISD-2609 | - | 183,069 | 105,862 | 1,854 | 290,785 | (17,279) | 2,369 | (14,910) |
| 1826-00 | MEDFORD ISD-763 | - | 186,075 | 107,600 | 86,023 | 379,698 | (17,563) | 34,615 | 17,052 |
| 1828-00 | MELROSE ISD-740 | - | 473,724 | 273,937 | 37,659 | 785,320 | (44,713) | (19,350) | (64,063) |
| 1832-01 | MENAHGA ISD-821 | - | 394,893 | 228,352 | 95,163 | 718,408 | (37,273) | (43,777) | (81,050) |
| 1839-00 | MID-STATE EDUCATION ISD-6979 | - | 192,322 | 111,213 | - | 303,534 | (18,153) | 27,652 | 9,500 |
| 1840-00 | MILACA ISD-912 | - | 446,143 | 257,988 | 36,412 | 740,543 | (42,110) | (65,536) | (107,646) |
| 1844-00 | MILROY ISD-635 | - | 19,696 | 11,390 | 18 | 31,104 | (1,859) | 4,168 | 2,309 |
| 1845-00 | CEDAR-RIVERSIDE COMMUNITY ISD-4004 | - | - | - | 2,544 | 2,544 | - | (46,269) | (46,269) |
| 1846-00 | MINNEAPOLIS SPECIAL ISD-1 | - | 30,679,529 | 17,740,850 | 4,747,775 | 53,168,154 | (2,895,746) | (777,751) | (3,673,497) |
| 1847-00 | CYBER VILLAGE ACADEMY ISD-4025 | - | 68,380 | 39,541 | 37,951 | 145,872 | (6,454) | (29,029) | (35,483) |
| 1850-00 | MINNEOTA ISD-414 | - | 165,825 | 95,891 | 29,734 | 291,450 | (15,652) | (5,703) | (21,355) |
| 1851-00 | MINNESOTA TRANSITIONS ISD-4017 | - | 543,861 | 314,495 | 150,125 | 1,008,481 | (51,333) | 42,447 | (8,886) |
| 1852-00 | ATHLOS LEADERSHIP ACADEMY | - | 219,561 | 126,964 | 4,203 | 350,728 | (20,724) | 53,162 | 32,439 |
| 1855-30 | MINNETONKA ISD-276 | - | 4,391,373 | 2,539,371 | 285,259 | 7,216,003 | (414,488) | (434,623) | (849,112) |
| 1856-00 | JENNINGS EXPERIENTIAL HIGH SCHOOL | - | 24,585 | 14,217 | 10,117 | 48,919 | (2,321) | (2,158) | (4,479) |
| 1860-00 | MONTEVIDEO ISD-129 | - | 611,103 | 353,378 | 165,857 | 1,130,338 | (57,680) | (77,688) | (135,378) |
| 1864-00 | MONTICELLO ISD-882 | - | 1,633,601 | 944,652 | 92,654 | 2,670,907 | (154,191) | 44,516 | (109,675) |
| 1868-00 | MOORHEAD ISD-152 | - | 2,499,534 | 1,445,389 | 935,961 | 4,880,885 | (235,923) | (244,901) | (480,825) |
| 1870-00 | MOOSE LAKE ISD-97 | - | 245,156 | 141,765 | 32,170 | 419,090 | (23,140) | 13,827 | (9,313) |
| 1872-00 | MORA ISD-332 | - | 625,821 | 361,889 | 35,338 | 1,023,047 | (59,069) | 27,821 | (31,248) |
| 1876-00 | CEDAR MOUNTAIN ISD-2754 | - | 220,138 | 127,298 | 45,891 | 393,328 | (20,778) | (51,444) | (72,223) |
| 1878-00 | MORRIS AREA PUBLIC SCHOOLS | - | 429,205 | 248,194 | - | 677,399 | (40,511) | 45,755 | 5,244 |
| 1886-00 | WESTONKA ISD - 277 | - | 1,067,590 | 617,348 | - | 1,684,939 | (100,767) | 117,432 | 16,666 |
| 1887-01 | MOUNDS VIEW ISD-621 | - | 4,100,524 | 2,371,183 | 322,037 | 6,793,744 | (387,036) | 148,026 | (239,010) |
| 1888-00 | MOUNTAIN LAKE ISD-173 | - | 197,870 | 114,421 | 132,382 | 444,674 | (18,676) | (6,091) | (24,768) |
| 1890-00 | BUHL-MOUNTAIN IRON ISD-712 | - | 224,796 | 129,991 | 46,563 | 401,350 | (21,218) | 12,952 | (8,266) |
| 1894-00 | NASHWAUK-KEEWATIN ISD-319 | - | 139,759 | 80,818 | 92,036 | 312,613 | (13,191) | (41,629) | (54,821) |
| 1900-00 | NETT LAKE ISD-707 | - | 60,773 | 35,143 | 7,042 | 102,958 | (5,736) | (1,302) | (7,038) |
| 1902-00 | NEVIS ISD-308 | - | 210,829 | 121,915 | 57,711 | 390,455 | (19,899) | 14,768 | (5,131) |
| 1908-00 | NEW LONDON-SPICER ISD-345 | - | 540,084 | 312,311 | - | 852,396 | (50,977) | 94,693 | 43,716 |
| 1910-20 | NEW PRAGUE ISD-721 | - | 1,209,447 | 699,379 | 668,255 | 2,577,081 | (114,156) | (292,838) | (406,994) |
| 1912-00 | NEW RICHLAND-HARTLAND-ELLEDALE-GENEVA | - | 300,581 | 173,815 | 38,672 | 513,068 | (28,371) | 30,183 | 1,812 |
| 1913-00 | NEW ULM ISD-88 | - | 780,248 | 451,189 | 86,164 | 1,317,601 | (73,645) | (10,898) | (84,543) |
| 1914-00 | NEW YORK MILLS ISD-553 | - | 294,758 | 170,447 | 27,541 | 492,746 | (27,821) | (3,148) | (30,969) |
| 1918-00 | MARSHALL COUNTY CENTRAL ISD-441 | - | 180,049 | 104,116 | - | 284,164 | (16,994) | 17,550 | 556 |
| 1922-00 | NICOLLET ISD-507 | - | 135,484 | 78,346 | 108,398 | 322,228 | (12,788) | (17,570) | (30,358) |
| 1928-10 | NORTH BRANCH ISD-138 | - | 957,240 | 553,537 | 89,821 | 1,600,598 | (90,351) | 105,861 | 15,510 |
| 1930-01 | NORTH ST PAUL-MAPLEWOOD ISD-622 | - | 4,968,533 | 2,873,121 | 288,948 | 8,130,603 | (468,965) | 273,496 | (195,469) |
| 1931-01 | EAST METRO INTEGRATION DISTRICT 6067 | - | - | - | 61,086 | 61,086 | - | (31,132) | (31,132) |
| 1932-00 | NORTHFIELD ISD-659 | - | 1,550,278 | 896,469 | 223,748 | 2,670,494 | (146,326) | (28,176) | (174,502) |
| 1934-00 | NORWOOD ISD-108 | - | 169,454 | 97,989 | 44,990 | 312,433 | (15,994) | (23,450) | (39,444) |
| 1935-00 | CANNON VALLEY SPECIAL ED COOP | - | 268,903 | 155,497 | - | 424,400 | (25,381) | 119,148 | 93,768 |
| 1940-00 | OGILVIE ISD-333 | - | 238,348 | 137,828 | 74,043 | 450,219 | (22,497) | (22,273) | (44,769) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|-------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 1968-00 | ONAMIA ISD-480 | \$ 979,040 | \$ 2,377,935 | \$ (155,778) | \$ 93,281 | \$ - | \$ 23,589 | \$ 20,284 | \$ 137,154 |
| 1976-00 | ORONO ISD - 278 | 2,893,701 | 7,028,345 | (460,426) | 275,706 | - | 69,721 | 246,203 | 591,631 |
| 1980-00 | ORTONVILLE ISD-2903 | 651,714 | 1,582,910 | (103,696) | 62,094 | - | 15,703 | 45,776 | 123,572 |
| 1982-00 | OSAKIS ISD-213 | 695,209 | 1,688,554 | (110,617) | 66,238 | - | 16,751 | 48,249 | 131,238 |
| 1986-00 | OSSEO ISD-279 | 23,920,582 | 58,099,341 | (3,806,083) | 2,279,108 | - | 576,347 | 1,521,839 | 4,377,295 |
| 1989-00 | OWATONNA ISD-761 | 4,031,939 | 9,792,948 | (641,535) | 384,156 | - | 97,146 | 212,216 | 693,518 |
| 1992-00 | PARK RAPIDS ISD-309 | 1,453,248 | 3,529,710 | (231,231) | 138,463 | - | 35,015 | 16,461 | 189,938 |
| 1994-00 | PARKERS PRAIRIE ISD-547 | 574,630 | 1,395,686 | (91,431) | 54,750 | - | 13,845 | 46,410 | 115,005 |
| 1996-00 | PAYNESVILLE ISD-741 | 648,362 | 1,574,769 | (103,163) | 61,775 | - | 15,622 | 34,678 | 112,075 |
| 1998-00 | PELICAN RAPID ISD-548 | 757,699 | 1,840,332 | (120,560) | 72,192 | - | 18,256 | 42,612 | 133,060 |
| 2006-01 | PEQUOT LAKES ISD-186 | 1,388,422 | 3,372,260 | (220,916) | 132,286 | - | 33,453 | 16,946 | 182,686 |
| 2008-00 | PERHAM ISD-549 | 1,295,129 | 3,145,666 | (206,072) | 123,397 | - | 31,205 | 55,344 | 209,947 |
| 2014-00 | PIERZ ISD-484 | 1,059,893 | 2,574,314 | (168,643) | 100,985 | - | 25,537 | 65,902 | 192,424 |
| 2016-00 | PILLAGER ISD-116 | 172,113 | 418,037 | (27,386) | 16,399 | - | 4,147 | 14,802 | 35,347 |
| 2023-00 | PINE CITY ISD-578 | 1,154,326 | 2,803,677 | (183,669) | 109,982 | - | 27,813 | 31,544 | 169,339 |
| 2025-00 | HEARTLAND LAKES COMMUNITY SCHOOL | 98,374 | 238,935 | (15,653) | 9,373 | - | 2,370 | 129,202 | 140,945 |
| 2026-00 | PINE ISLAND ISD-255 | 1,379,685 | 3,351,038 | (219,526) | 131,454 | - | 33,242 | 297,163 | 461,859 |
| 2028-00 | BACKUS-PINE RIVER ISD-2174 | 857,719 | 2,083,264 | (136,474) | 81,722 | - | 20,666 | 30,976 | 133,364 |
| 2034-00 | PIPESTONE-JASPER ISD-2689 | 742,277 | 1,802,875 | (118,106) | 70,723 | - | 17,885 | 58,010 | 146,617 |
| 2056-00 | PRINCETON ISD-477 | 2,852,087 | 6,927,271 | (453,805) | 271,741 | - | 68,719 | 58,122 | 398,582 |
| 2057-00 | PRINSBURG-COMMON ISD-815 | 46,428 | 112,766 | (7,387) | 4,424 | - | 1,119 | 10,389 | 15,931 |
| 2058-20 | PRIOR LAKE ISD-719 | 6,695,722 | 16,262,858 | (1,065,378) | 637,956 | - | 161,328 | 280,833 | 1,080,117 |
| 2060-00 | PROCTOR ISD-704 | 1,730,901 | 4,204,087 | (275,409) | 164,917 | - | 41,705 | - | 206,622 |
| 2068-00 | RANDOLPH ISD-195 | 714,230 | 1,734,753 | (113,643) | 68,050 | - | 17,209 | 42,461 | 127,721 |
| 2076-00 | RED LAKE ISD-38 | 3,417,865 | 8,301,459 | (543,828) | 325,648 | - | 82,351 | 113,754 | 521,752 |
| 2078-00 | RED LAKE FALLS ISD-630 | 425,242 | 1,032,847 | (67,662) | 40,516 | - | 10,246 | 44,729 | 95,491 |
| 2080-00 | RED WING ISD - 256 | 2,344,899 | 5,695,391 | (373,105) | 223,418 | - | 56,498 | 86,439 | 366,355 |
| 2084-01 | REDWOOD FALLS ISD-2897 | 942,669 | 2,289,594 | (149,991) | 89,816 | - | 22,713 | 36,728 | 149,257 |
| 2086-00 | NORTHLAND COMMUNITY SCHOOLS ISD-118 | 539,405 | 1,310,130 | (85,826) | 51,393 | - | 12,997 | 12,675 | 77,065 |
| 2088-00 | RENVILLE COUNTY WEST DIST. 2890 | 494,455 | 1,200,955 | (78,674) | 47,111 | - | 11,914 | 12,483 | 71,508 |
| 2090-00 | RICHFIELD ISD-280 | 4,561,411 | 11,078,953 | (725,781) | 434,603 | - | 109,904 | 32,707 | 577,213 |
| 2096-01 | ROBBINSDALE ISD-281 | 12,686,462 | 30,813,425 | (2,018,585) | 1,208,742 | - | 305,670 | 431,836 | 1,946,249 |
| 2097-00 | ROCHESTER ISD-535 | 16,769,489 | 40,730,457 | (2,668,249) | 1,597,765 | - | 404,047 | 713,790 | 2,715,603 |
| 2098-00 | LUVERNE ISD-2184 | 1,025,249 | 2,490,170 | (163,131) | 97,684 | - | 24,703 | - | 122,386 |
| 2102-00 | ROCKFORD ISD-883 | 1,247,988 | 3,031,167 | (198,572) | 118,906 | - | 30,069 | 23,715 | 172,690 |
| 2118-01 | ROSEAU ISD-682 | 1,055,844 | 2,564,479 | (167,999) | 100,599 | - | 25,440 | - | 126,039 |
| 2120-00 | ROSEMOUNT ISD- 196 | 25,928,293 | 62,975,755 | (4,125,536) | 2,470,399 | - | 624,722 | 231,630 | 3,326,750 |
| 2121-20 | ROSEVILLE ISD-623 | 7,952,161 | 19,314,552 | (1,265,295) | 757,667 | - | 191,601 | 598,226 | 1,547,494 |
| 2124-00 | ROTHSAY ISD-850 | 270,314 | 656,549 | (43,010) | 25,755 | - | 6,513 | 11,631 | 43,899 |
| 2125-00 | THE JOURNEY SCHOOL | 337,836 | 820,551 | (53,754) | 32,188 | - | 8,140 | 80,742 | 121,070 |
| 2127-00 | BULTUM ACADEMY CHARTER SCHOOL | 210,336 | 510,873 | (33,467) | 20,040 | - | 5,068 | 151,034 | 176,143 |
| 2128-01 | ROYALTON ISD-485 | 900,528 | 2,187,241 | (143,286) | 85,801 | - | 21,698 | 31,634 | 139,133 |
| 2129-00 | RUM RIVER SPECIAL EDUC COOP | 712,760 | 1,731,182 | (113,410) | 67,910 | - | 17,173 | 60,040 | 145,124 |
| 2130-01 | RUSH CITY ISD-139 | 1,006,344 | 2,444,252 | (160,123) | 95,883 | - | 24,247 | 132,089 | 252,218 |
| 2131-00 | GATEWAY STEM ACADEMY CHARTER SCHOOL | 183,478 | 445,639 | (29,194) | 17,481 | - | 4,421 | 92,268 | 114,170 |
| 2132-00 | RUSHFORD PETERSON ISD-239 | 431,526 | 1,048,109 | (68,662) | 41,115 | - | 10,397 | 1,934 | 53,446 |
| 2133-00 | MINNESOTA WILDFLOWER MONTESSORI | 125,682 | 305,261 | (19,998) | 11,975 | - | 3,028 | 99,112 | 114,115 |
| 2134-00 | ST CROIX RIVER EDUCATION DISTRICT | 311,872 | 757,488 | (49,623) | 29,715 | - | 7,514 | 71,329 | 108,558 |
| 2135-00 | SCITECH ACADEMY | 627,247 | 1,523,483 | (99,803) | 59,763 | - | 15,113 | 134,906 | 209,782 |
| 2142-00 | ST ANTHONY ISD-282 | 1,279,575 | 3,107,886 | (203,597) | 121,915 | - | 30,830 | - | 152,746 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|-------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 1968-00 | ONAMIA ISD-480 | \$ - | \$ 389,569 | \$ 225,274 | \$ 83,909 | \$ 698,752 | \$ (36,770) | \$ (52,129) | \$ (88,899) |
| 1976-00 | ORONO ISD - 278 | - | 1,151,431 | 665,830 | 105,648 | 1,922,910 | (108,680) | (46,715) | (155,395) |
| 1980-00 | ORTONVILLE ISD-2903 | - | 259,323 | 149,957 | 12,206 | 421,487 | (24,477) | 34,173 | 9,696 |
| 1982-00 | OSAKIS ISD-213 | - | 276,630 | 159,965 | 3,228 | 439,823 | (26,110) | 6,989 | (19,121) |
| 1986-00 | OSSEO ISD-279 | - | 9,518,228 | 5,504,043 | 549,453 | 15,571,724 | (898,396) | 484,440 | (413,957) |
| 1989-00 | OWATONNA ISD-761 | - | 1,604,347 | 927,735 | - | 2,532,082 | (151,429) | 132,652 | (18,777) |
| 1992-00 | PARK RAPIDS ISD-309 | - | 578,261 | 334,387 | 56,866 | 969,514 | (54,580) | (14,704) | (69,284) |
| 1994-00 | PARKERS PRAIRIE ISD-547 | - | 228,651 | 132,220 | 42,229 | 403,100 | (21,582) | 20,160 | (1,422) |
| 1996-00 | PAYNESVILLE ISD-741 | - | 257,989 | 149,186 | 49,785 | 456,960 | (24,351) | (83,902) | (108,253) |
| 1998-00 | PELICAN RAPID ISD-548 | - | 301,496 | 174,344 | 44,352 | 520,191 | (28,457) | 24,058 | (4,399) |
| 2006-01 | PEQUOT LAKES ISD-186 | - | 552,466 | 319,471 | 159,930 | 1,031,867 | (52,146) | (29,018) | (81,163) |
| 2008-00 | PERHAM ISD-549 | - | 515,344 | 298,005 | 45,258 | 858,607 | (48,642) | 25,878 | (22,764) |
| 2014-00 | PIERZ ISD-484 | - | 421,742 | 243,878 | 60,207 | 725,826 | (39,807) | 29,001 | (10,806) |
| 2016-00 | PILLAGER ISD-116 | - | 68,486 | 39,603 | 18,593 | 126,681 | (6,464) | (2,631) | (9,095) |
| 2023-00 | PINE CITY ISD-578 | - | 459,317 | 265,606 | 79,639 | 804,563 | (43,354) | (44,826) | (88,180) |
| 2025-00 | HEARTLAND LAKES COMMUNITY SCHOOL | - | 39,144 | 22,635 | - | 61,779 | (3,695) | (43,067) | 39,373 |
| 2026-00 | PINE ISLAND ISD-255 | - | 548,990 | 317,461 | - | 866,451 | (51,817) | 185,719 | 133,901 |
| 2028-00 | BACKUS-PINE RIVER ISD-2174 | - | 341,294 | 197,358 | 9,433 | 548,086 | (32,214) | 8,049 | (24,165) |
| 2034-00 | PIESTONE-JASPER ISD-2689 | - | 295,359 | 170,795 | - | 466,155 | (27,878) | 18,089 | (9,789) |
| 2056-00 | PRINCETON ISD-477 | - | 1,134,873 | 656,255 | 9,982 | 1,801,109 | (107,117) | 97,440 | (9,677) |
| 2057-00 | PRINSBURG-COMMON ISD-815 | - | 18,474 | 10,683 | 775 | 29,932 | (1,744) | (2,956) | (4,700) |
| 2058-20 | PRIOR LAKE ISD-719 | - | 2,664,292 | 1,540,662 | 183,314 | 4,388,268 | (251,474) | (69,569) | (321,043) |
| 2060-00 | PROCTOR ISD-704 | - | 688,742 | 398,274 | 158,089 | 1,245,106 | (65,008) | (7,908) | (72,916) |
| 2068-00 | RANDOLPH ISD-195 | - | 284,199 | 164,342 | 27,203 | 475,744 | (26,825) | 9,091 | (17,733) |
| 2076-00 | RED LAKE ISD-38 | - | 1,360,001 | 786,439 | 94,868 | 2,241,309 | (128,366) | 158,209 | 29,842 |
| 2078-00 | RED LAKE FALLS ISD-630 | - | 169,208 | 97,847 | 578 | 267,633 | (15,971) | 9,743 | (6,228) |
| 2080-00 | RED WING ISD - 256 | - | 933,058 | 539,553 | 249,895 | 1,722,506 | (88,068) | (90,141) | (178,209) |
| 2084-01 | REDWOOD FALLS ISD-2897 | - | 375,097 | 216,905 | 42,507 | 634,509 | (35,404) | (5,029) | (40,434) |
| 2086-00 | NORTHLAND COMMUNITY SCHOOLS ISD-118 | - | 214,634 | 124,115 | 27,776 | 366,525 | (20,259) | 868 | (19,390) |
| 2088-00 | RENVILLE COUNTY WEST DIST. 2890 | - | 196,749 | 113,772 | 23,649 | 334,170 | (18,570) | (49,989) | (68,560) |
| 2090-00 | RICHFIELD ISD-280 | - | 1,815,029 | 1,049,565 | 200,683 | 3,065,278 | (171,315) | 84,825 | (86,490) |
| 2096-01 | ROBBINSDALE ISD-281 | - | 5,048,064 | 2,919,111 | 511,599 | 8,478,774 | (476,471) | (27,675) | (504,147) |
| 2097-00 | ROCHESTER ISD-535 | - | 6,672,740 | 3,858,601 | 296,445 | 10,827,786 | (629,819) | 671,552 | 41,733 |
| 2098-00 | LIVERNE ISD-2184 | - | 407,956 | 235,906 | 73,650 | 717,513 | (38,506) | (33,163) | (71,669) |
| 2102-00 | ROCKFORD ISD-883 | - | 496,586 | 287,158 | 212,138 | 995,882 | (46,871) | (57,027) | (103,899) |
| 2118-01 | ROSEAU ISD-682 | - | 420,130 | 242,946 | 85,088 | 748,164 | (39,655) | (5,777) | (45,432) |
| 2120-00 | ROSEMOUNT ISD- 196 | - | 10,317,115 | 5,966,010 | 801,640 | 17,084,766 | (973,801) | 611,619 | (362,182) |
| 2121-20 | ROSEVILLE ISD-623 | - | 3,164,241 | 1,829,765 | 216,501 | 5,210,506 | (298,663) | 5,697 | (292,966) |
| 2124-00 | ROTHSAY ISD-850 | - | 107,560 | 62,198 | 23,294 | 193,052 | (10,152) | (27,377) | (37,889) |
| 2125-00 | THE JOURNEY SCHOOL | - | 134,428 | 77,735 | 125,054 | 337,217 | (12,688) | 119,207 | 106,519 |
| 2127-00 | BULTUM ACADEMY CHARTER SCHOOL | - | 83,695 | 48,398 | - | 132,092 | (7,900) | 96,101 | 88,201 |
| 2128-01 | ROYALTON ISD-485 | - | 358,329 | 207,208 | 117,621 | 683,158 | (33,822) | 23,146 | (10,676) |
| 2129-00 | RUM RIVER SPECIAL EDUC COOP | - | 283,614 | 164,004 | - | 447,618 | (26,769) | 3,086 | (23,684) |
| 2130-01 | RUSH CITY ISD-139 | - | 400,434 | 231,556 | - | 631,990 | (37,796) | 112,716 | 74,920 |
| 2131-00 | GATEWAY STEM ACADEMY CHARTER SCHOOL | - | 73,008 | 42,218 | 213,535 | 328,760 | (6,891) | (12,039) | (18,930) |
| 2132-00 | RUSHFORD PETERSON ISD-239 | - | 171,708 | 99,293 | 20,008 | 291,009 | (16,207) | (18,534) | (34,741) |
| 2133-00 | MINNESOTA WILDFLOWER MONTESSORI | - | 50,010 | 28,919 | 847 | 79,776 | (4,720) | 39,251 | 34,530 |
| 2134-00 | ST CROIX RIVER EDUCATION DISTRICT | - | 124,097 | 71,761 | 20,614 | 216,471 | (11,713) | 39,484 | 27,770 |
| 2135-00 | SCITECH ACADEMY | - | 249,587 | 144,327 | 6,952 | 400,867 | (23,558) | 150,382 | 126,825 |
| 2142-00 | ST ANTHONY ISD-282 | - | 509,155 | 294,426 | 159,779 | 963,359 | (48,058) | (68,258) | (116,315) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 2144-00 | ST CHARLES ISD-858 | \$ 533,224 | \$ 1,295,118 | \$ (84,843) | \$ 50,805 | \$ - | \$ 12,848 | \$ 31,356 | \$ 95,008 |
| 2146-00 | ST CLAIR ISD-75 | 623,429 | 1,514,210 | (99,196) | 59,399 | - | 15,021 | 54,813 | 129,233 |
| 2148-00 | ST CLOUD ISD-742 | 9,587,114 | 23,285,596 | (1,525,437) | 913,442 | - | 230,994 | 107,426 | 1,251,862 |
| 2152-00 | ST JAMES ISD-840 | 1,053,462 | 2,558,693 | (167,620) | 100,372 | - | 25,382 | 61,387 | 187,142 |
| 2153-10 | ACHIEVE LANGUAGE ACADEMY | 370,332 | 899,478 | (58,925) | 35,285 | - | 8,923 | - | 44,207 |
| 2155-00 | CITY ACADEMY CHARTER SCHOOL ISD-4000 | 107,723 | 261,642 | (17,140) | 10,264 | - | 2,596 | 6,160 | 19,019 |
| 2156-00 | ST LOUIS COUNTY ISD 2142 | 2,740,949 | 6,657,335 | (436,121) | 261,152 | - | 66,041 | 64,560 | 391,753 |
| 2157-00 | COMMUNITY OF PEACE ACADEMY ISD - 4015 | 523,613 | 1,271,775 | (83,314) | 49,889 | - | 12,616 | - | 62,505 |
| 2158-00 | METRO DEAF SCHOOL INC. | 996,736 | 2,420,914 | (158,594) | 94,967 | - | 24,016 | 431,802 | 550,785 |
| 2160-20 | ST LOUIS PARK ISD-283 | 5,912,565 | 14,360,692 | (940,768) | 563,338 | - | 142,459 | 285,656 | 991,452 |
| 2161-00 | ST MICHAEL-ALBERTVILLE ISD-885 | 5,065,476 | 12,303,246 | (805,985) | 482,629 | - | 122,049 | 479,697 | 1,084,375 |
| 2162-01 | ST PAUL ISD-625 | 53,010,374 | 128,753,882 | (8,434,656) | 5,050,729 | - | 1,277,243 | 1,950,165 | 8,278,136 |
| 2166-00 | ST PETER PUBLIC SCHOOLS | 1,596,040 | 3,876,532 | (253,951) | 152,068 | - | 38,455 | 31,962 | 222,485 |
| 2167-00 | ST PAUL CITY SCHOOL ISD 4029 | 1,157,600 | 2,811,628 | (184,190) | 110,294 | - | 27,891 | 130,415 | 268,600 |
| 2170-00 | EAST CENTRAL ISD 2580 | 561,495 | 1,363,784 | (89,341) | 53,498 | - | 13,529 | 31,148 | 98,175 |
| 2172-11 | SARTELL ISD-748 | 3,296,716 | 8,007,205 | (524,551) | 314,105 | - | 79,432 | 169,779 | 563,315 |
| 2174-00 | SAUK CENTRE ISD-743 | 1,017,015 | 2,470,169 | (161,821) | 96,899 | - | 24,504 | 70,102 | 191,506 |
| 2175-00 | WEST CENTRAL EDUCATION DISTRICT | 251,463 | 610,764 | (40,011) | 23,959 | - | 6,059 | 61,266 | 91,283 |
| 2178-01 | SAUK RAPIDS ISD-47 | 4,018,660 | 9,760,694 | (639,422) | 382,890 | - | 96,826 | - | 479,717 |
| 2184-00 | SEBEKA ISD-820 | 560,839 | 1,362,189 | (89,237) | 53,436 | - | 13,513 | 43,043 | 109,992 |
| 2185-00 | SEVEN HILLS PREPARATORY ACADEMY | 781,980 | 1,899,307 | (124,423) | 74,506 | - | 18,841 | 80,415 | 173,762 |
| 2188-00 | SHAKOPEE PUBLIC SCHOOLS | 5,688,741 | 13,817,060 | (905,154) | 542,013 | - | 137,066 | 310,253 | 989,331 |
| 2199-00 | NOTRE ECOLE ACADEMY | 22,456 | 54,543 | (3,573) | 2,140 | - | 541 | - | 18,563 |
| 2202-00 | MURRAY COUNTY CENTRAL ISD-2169 | 502,581 | 1,220,690 | (79,967) | 47,885 | - | 12,109 | 3,800 | 63,794 |
| 2204-00 | SLEEPY EYE ISD-84 | 314,887 | 764,811 | (50,103) | 30,002 | - | 7,587 | 3,204 | 40,793 |
| 2205-00 | SOUTHLAND ISD-500 | 351,473 | 853,672 | (55,924) | 33,488 | - | 8,468 | 38,624 | 80,580 |
| 2206-00 | SOUTH ST PAUL SPECIAL ISD-6 | 2,943,533 | 7,149,379 | (468,355) | 280,454 | - | 70,922 | 10,645 | 362,022 |
| 2207-00 | SOUTHSIDE FAMILY CHARTER ISD 4162 | 95,249 | 231,344 | (15,155) | 9,075 | - | 2,295 | - | 11,370 |
| 2213-01 | SOUTH WASHINGTON COUNTY ISD-833 | 17,119,258 | 41,579,991 | (2,723,902) | 1,631,091 | - | 412,475 | 1,451,320 | 3,494,885 |
| 2214-01 | NORTHEAST METRO 916 INTERMEDIATE SD | 6,089,170 | 14,789,639 | (968,868) | 580,165 | - | 146,714 | 332,888 | 1,059,767 |
| 2216-00 | SPRING GROVE ISD-297 | 256,892 | 623,950 | (40,875) | 24,476 | - | 6,190 | 16,172 | 46,838 |
| 2217-00 | SPRING LAKE PARK ISD-16 | 4,643,356 | 11,277,984 | (738,820) | 442,410 | - | 111,878 | 171,014 | 725,302 |
| 2219-00 | SPECTRUM HIGH SCHOOL | 637,078 | 1,547,363 | (101,368) | 60,700 | - | 15,350 | 39,850 | 115,899 |
| 2220-00 | SPRINGFIELD ISD-85 | 399,968 | 971,459 | (63,640) | 38,108 | - | 9,637 | 51,289 | 99,034 |
| 2221-00 | PROGENY ACADEMY | 45,037 | 109,388 | (7,166) | 4,291 | - | 1,085 | 2,621 | 7,997 |
| 2224-01 | STAPLES/MOTLEY ISD-2170 | 1,070,973 | 2,601,226 | (170,406) | 102,040 | - | 25,804 | - | 127,845 |
| 2232-00 | STEPHEN/ARGYLE ISD-2856 | 326,154 | 792,176 | (51,895) | 31,075 | - | 7,858 | 15,118 | 54,052 |
| 2238-00 | STEWARTVILLE ISD-534 | 898,334 | 2,181,911 | (142,937) | 85,592 | - | 21,645 | - | 107,236 |
| 2240-00 | STILLWATER ISD-034 | 7,396,411 | 17,964,722 | (1,176,867) | 704,716 | - | 178,211 | 349,429 | 1,232,355 |
| 2242-00 | NEW HEIGHTS CHARTER ISD-4003 | 39,435 | 95,781 | (6,275) | 3,757 | - | 950 | 1,811 | 6,518 |
| 2257-00 | ST PAUL SCHOOL OF NORTHERN LIGHTS | 371,929 | 903,358 | (59,179) | 35,437 | - | 8,961 | 105,677 | 150,075 |
| 2258-00 | SWANVILLE ISD-486 | 191,842 | 465,954 | (30,525) | 18,278 | - | 4,622 | 5,714 | 28,614 |
| 2270-00 | THIEF RIVER FALLS ISD-564 | 1,859,761 | 4,517,069 | (295,913) | 177,195 | - | 44,809 | 1,575 | 223,579 |
| 2280-01 | TRACY AREA SCHOOL DIST ISD-2904 | 546,798 | 1,328,086 | (87,003) | 52,098 | - | 13,175 | - | 65,273 |
| 2286-00 | TRUMAN ISD-458 | 254,680 | 618,579 | (40,523) | 24,265 | - | 6,136 | 22,099 | 52,500 |
| 2288-01 | TWIN VALLEY/GARY ISD-2215 | 228,426 | 554,810 | (36,346) | 21,764 | - | 5,504 | - | 27,268 |
| 2289-00 | GREAT OAKS ACADEMY | 219,346 | 532,758 | (34,901) | 20,899 | - | 5,285 | 85,348 | 111,532 |
| 2292-00 | HITTERDAL-ULEN ISD-914 | 340,022 | 825,859 | (54,102) | 32,397 | - | 8,193 | 24,727 | 65,316 |
| 2294-00 | UNDERWOOD ISD-550 | 416,978 | 1,012,773 | (66,347) | 39,729 | - | 10,047 | 32,643 | 82,419 |
| 2296-00 | UPSALA ISD-487 | 302,518 | 734,768 | (48,135) | 28,823 | - | 7,289 | 20,936 | 57,048 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 2144-00 | ST CHARLES ISD-858 | \$ - | \$ 212,175 | \$ 122,693 | \$ 254,623 | \$ 589,491 | \$ (20,027) | \$ (64,094) | \$ (84,120) |
| 2146-00 | ST CLAIR ISD-75 | - | 248,068 | 143,449 | - | 391,517 | (23,414) | 25,135 | 1,721 |
| 2148-00 | ST CLOUD ISD-742 | - | 3,814,804 | 2,205,962 | 696,844 | 6,717,610 | (360,068) | (99,623) | (459,690) |
| 2152-00 | ST JAMES ISD-840 | - | 419,182 | 242,398 | 10,058 | 671,639 | (39,565) | 8,796 | (30,769) |
| 2153-10 | ACHIEVE LANGUAGE ACADEMY | - | 147,359 | 85,212 | 88,024 | 320,594 | (13,909) | (18,927) | (32,835) |
| 2155-00 | CITY ACADEMY CHARTER SCHOOL ISD-4000 | - | 42,864 | 24,787 | 9,854 | 77,505 | (4,046) | 793 | (3,253) |
| 2156-00 | ST LOUIS COUNTY ISD 2142 | - | 1,090,650 | 630,683 | 321,198 | 2,042,530 | (102,943) | 63,533 | (39,410) |
| 2157-00 | COMMUNITY OF PEACE ACADEMY ISD - 4015 | - | 208,351 | 120,482 | 142,398 | 471,231 | (19,666) | (57,581) | (77,247) |
| 2158-00 | METRO DEAF SCHOOL INC. | - | 396,611 | 229,345 | - | 625,956 | (37,435) | 198,805 | 161,370 |
| 2160-20 | ST LOUIS PARK ISD-283 | - | 2,352,666 | 1,360,461 | 229,954 | 3,943,081 | (222,061) | 5,404 | (216,657) |
| 2161-00 | ST MICHAEL-ALBERTVILLE ISD-885 | - | 2,015,601 | 1,165,548 | 13,714 | 3,194,864 | (190,246) | 101,228 | (89,019) |
| 2162-01 | ST PAUL ISD-625 | - | 21,093,334 | 12,197,504 | 1,689,007 | 34,979,844 | (1,990,935) | 1,479,493 | (511,442) |
| 2166-00 | ST PETER PUBLIC SCHOOLS | - | 635,080 | 367,243 | 178,882 | 1,181,205 | (59,943) | 548 | (59,395) |
| 2167-00 | ST PAUL CITY SCHOOL ISD 4029 | - | 460,620 | 266,360 | 4,528 | 731,508 | (43,477) | 213,187 | 169,710 |
| 2170-00 | EAST CENTRAL ISD 2580 | - | 223,424 | 129,198 | 95,730 | 448,352 | (21,088) | (9,372) | (30,460) |
| 2172-11 | SARTELL ISD-748 | - | 1,311,795 | 758,563 | 329,923 | 2,400,280 | (123,816) | 21,757 | (102,059) |
| 2174-00 | SAUK CENTRE ISD-743 | - | 404,680 | 234,012 | 31,963 | 670,654 | (38,196) | 58,769 | 20,572 |
| 2175-00 | WEST CENTRAL EDUCATION DISTRICT | - | 100,059 | 57,861 | 1,712 | 159,632 | (9,444) | 14,984 | 5,540 |
| 2178-01 | SAUK RAPIDS ISD-47 | - | 1,599,063 | 924,680 | 189,357 | 2,713,100 | (150,931) | (86,292) | (237,223) |
| 2184-00 | SEBEKA ISD-820 | - | 223,163 | 129,047 | 34,928 | 387,138 | (21,064) | 29,371 | 8,307 |
| 2185-00 | SEVEN HILLS PREPARATORY ACADEMY | - | 311,157 | 179,931 | - | 491,088 | (29,369) | 54,917 | 25,548 |
| 2188-00 | SHAKOPEE PUBLIC SCHOOLS | - | 2,263,604 | 1,308,960 | - | 3,572,564 | (213,655) | 53,651 | (160,004) |
| 2199-00 | NOTRE ECOLE ACADEMY | - | 8,936 | 5,167 | 1,690 | 15,792 | (843) | 9,861 | 9,018 |
| 2202-00 | MURRAY COUNTY CENTRAL ISD-2169 | - | 199,982 | 115,642 | 48,632 | 364,255 | (18,876) | (46,129) | (65,005) |
| 2204-00 | SLEEPY EYE ISD-84 | - | 125,297 | 72,454 | 51,241 | 248,992 | (11,826) | (22,576) | (34,402) |
| 2205-00 | SOUTHLAND ISD-500 | - | 139,854 | 80,873 | 4,165 | 224,892 | (13,200) | 11,459 | (1,742) |
| 2206-00 | SOUTH ST PAUL SPECIAL ISD-6 | - | 1,171,260 | 677,297 | 153,808 | 2,002,364 | (110,552) | (25,850) | (136,401) |
| 2207-00 | SOUTHSIDE FAMILY CHARTER ISD 4162 | - | 37,900 | 21,916 | 97,974 | 157,790 | (3,577) | (33,133) | (36,710) |
| 2213-01 | SOUTH WASHINGTON COUNTY ISD-833 | - | 6,811,916 | 3,939,082 | - | 10,750,998 | (642,956) | 862,192 | 219,236 |
| 2214-01 | NORTHEAST METRO 916 INTERMEDIATE SD | - | 2,422,939 | 1,401,097 | 273,769 | 4,097,805 | (228,694) | (261,210) | (489,904) |
| 2216-00 | SPRING GROVE ISD-297 | - | 102,220 | 59,110 | 33,431 | 194,760 | (9,648) | (8,193) | (17,841) |
| 2217-00 | SPRING LAKE PARK ISD-16 | - | 1,847,636 | 1,068,420 | 450,599 | 3,366,655 | (174,393) | (127,974) | (302,366) |
| 2219-00 | SPECTRUM HIGH SCHOOL | - | 253,500 | 146,590 | 128,267 | 528,356 | (23,927) | 24,160 | 233 |
| 2220-00 | SPRINGFIELD ISD-85 | - | 159,151 | 92,031 | - | 251,182 | (15,022) | 26,296 | 11,274 |
| 2221-00 | PROGENY ACADEMY | - | 17,921 | 10,363 | 7,656 | 35,940 | (1,691) | 3,587 | 1,896 |
| 2224-01 | STAPLES/MOTLEY ISD-2170 | - | 426,150 | 246,427 | 80,176 | 752,754 | (40,223) | (109,920) | (150,143) |
| 2232-00 | STEPHEN/ARGYLE ISD-2856 | - | 129,780 | 75,047 | 36,446 | 241,273 | (12,250) | (19,776) | (32,026) |
| 2238-00 | STEWARTVILLE ISD-534 | - | 357,455 | 206,703 | 142,141 | 706,300 | (33,739) | (136,413) | (170,152) |
| 2240-00 | STILLWATER ISD-834 | - | 2,943,103 | 1,701,889 | 261,207 | 4,906,198 | (277,790) | 170,880 | (106,910) |
| 2242-00 | NEW HEIGHTS CHARTER ISD-4003 | - | 15,692 | 9,074 | 13,188 | 37,954 | (1,481) | (4,304) | (5,785) |
| 2257-00 | ST PAUL SCHOOL OF NORTHERN LIGHTS | - | 147,994 | 85,580 | 24,747 | 258,321 | (13,969) | 100,798 | 86,830 |
| 2258-00 | SWANVILLE ISD-486 | - | 76,336 | 44,142 | 9,994 | 130,471 | (7,205) | 7,008 | (197) |
| 2270-00 | THIEF RIVER FALLS ISD-564 | - | 740,017 | 427,925 | 142,252 | 1,310,193 | (69,848) | (110,677) | (180,525) |
| 2280-01 | TRACY AREA SCHOOL DIST ISD-2904 | - | 217,576 | 125,816 | 92,590 | 435,983 | (20,536) | (69,167) | (89,703) |
| 2286-00 | TRUMAN ISD-458 | - | 101,340 | 58,601 | 35,149 | 195,090 | (9,565) | (6,775) | (16,340) |
| 2288-01 | TWIN VALLEY/GARY ISD-2215 | - | 90,893 | 52,560 | 48,094 | 191,546 | (8,579) | (17,182) | (25,761) |
| 2289-00 | GREAT OAKS ACADEMY | - | 87,280 | 50,471 | - | 137,751 | (8,238) | 69,438 | 61,200 |
| 2292-00 | HITTERDAL-ULEN ISD-914 | - | 135,298 | 78,238 | 10,063 | 223,598 | (12,770) | 10,170 | (2,601) |
| 2294-00 | UNDERWOOD ISD-550 | - | 165,919 | 95,945 | 171,729 | 433,594 | (15,661) | (37,491) | (53,152) |
| 2296-00 | UPSALA ISD-487 | - | 120,375 | 69,608 | 78,741 | 268,724 | (11,362) | 4,230 | (7,132) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 2302-00 | VERNDALE ISD-818 | \$ 414,474 | \$ 1,006,692 | \$ (65,948) | \$ 39,490 | \$ - | \$ 9,986 | \$ 2,002 | \$ 51,479 |
| 2316-00 | ROCK RIDGE PUBLIC SCHOOLS | 2,404,596 | 5,840,387 | (382,603) | 229,105 | - | 57,937 | - | 287,042 |
| 2318-00 | WABASHA-KELLOGG ISD-811 | 460,205 | 1,117,766 | (73,225) | 43,847 | - | 11,088 | 11,375 | 66,310 |
| 2320-00 | WABASSO ISD-640 | 203,460 | 494,172 | (32,373) | 19,385 | - | 4,902 | - | 24,287 |
| 2322-00 | WACONIA ISD 110 | 2,985,326 | 7,250,889 | (475,005) | 284,436 | - | 71,929 | 4,396 | 360,761 |
| 2324-00 | WADENA ISD-2155 | 1,463,137 | 3,553,730 | (232,805) | 139,405 | - | 35,253 | 4,252 | 178,910 |
| 2332-00 | AKELEY-HACKENSACK-WALKER ISD 113 | 1,072,348 | 2,604,566 | (170,625) | 102,171 | - | 25,837 | 69,098 | 197,106 |
| 2345-00 | MODERN MONTESSORI CHARTER SCHOOL | 177,135 | 430,234 | (28,185) | 16,877 | - | 4,268 | 30,827 | 51,972 |
| 2346-00 | WARREN ALVARADO OSLO ISD-2176 | 637,659 | 1,548,773 | (101,460) | 60,755 | - | 15,364 | 60,203 | 136,322 |
| 2354-00 | WARROAD ISD-690 | 1,057,745 | 2,569,096 | (168,301) | 100,780 | - | 25,486 | - | 126,265 |
| 2356-00 | WASECA ISD-829 | 1,648,929 | 4,004,990 | (262,367) | 157,107 | - | 39,730 | 98,304 | 295,141 |
| 2360-00 | WATERTOWN MAYER ISD-111 | 1,222,354 | 2,968,905 | (194,493) | 116,464 | - | 29,452 | 1,153 | 147,068 |
| 2362-00 | WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143 | 652,232 | 1,584,170 | (103,779) | 62,143 | - | 15,715 | 528 | 78,386 |
| 2366-00 | THREE RIVERS MONTESSORI | 157,381 | 382,253 | (25,041) | 14,995 | - | 3,792 | 10,031 | 28,818 |
| 2368-00 | WAUBUN ISD-435 | 861,700 | 2,092,933 | (137,108) | 82,101 | - | 20,762 | 97,871 | 200,734 |
| 2370-20 | WAYZATA ISD-284 | 11,843,849 | 28,766,852 | (1,884,514) | 1,128,460 | - | 285,368 | 278,973 | 1,692,801 |
| 2372-00 | MARTIN COUNTY WEST ISD 2448 | 612,646 | 1,488,022 | (97,480) | 58,372 | - | 14,761 | 18,547 | 91,680 |
| 2374-00 | UNITED SOUTH CENTRAL SCHOOLS | 766,474 | 1,861,646 | (121,956) | 73,028 | - | 18,468 | 16,810 | 108,306 |
| 2378-00 | WEST ST PAUL ISD-197 | 6,118,890 | 14,861,337 | (973,565) | 582,977 | - | 147,425 | 436,342 | 1,166,744 |
| 2382-00 | WHEATON ISD-803 | 306,779 | 745,118 | (48,813) | 29,229 | - | 7,392 | 1,109 | 37,730 |
| 2384-30 | WHITE BEAR LAKE ISD-624 | 9,138,079 | 22,194,960 | (1,453,990) | 870,659 | - | 220,175 | 131,637 | 1,222,471 |
| 2394-00 | WILLMAR ISD-347 | 4,747,997 | 11,532,140 | (755,470) | 452,380 | - | 114,399 | 201,437 | 768,216 |
| 2398-00 | WILLOW RIVER ISD-577 | 476,009 | 1,156,151 | (75,739) | 45,353 | - | 11,469 | 10,756 | 67,579 |
| 2401-00 | BLUFFVIEW MONTESSORI ISD-4001 | 240,303 | 583,658 | (38,235) | 22,896 | - | 5,790 | 4,626 | 33,312 |
| 2402-00 | WINDOM ISD-177 | 1,212,976 | 2,946,128 | (193,001) | 115,570 | - | 29,226 | - | 144,796 |
| 2408-00 | WINONA ISD-861 | 2,864,567 | 6,957,583 | (455,791) | 272,931 | - | 69,019 | - | 341,950 |
| 2416-01 | WORTHINGTON ISD-518 | 3,993,633 | 9,699,907 | (635,440) | 380,506 | - | 96,223 | 286,114 | 762,843 |
| 2418-00 | WRENSHALL ISD-100 | 357,616 | 868,594 | (56,902) | 34,073 | - | 8,616 | 24,365 | 67,054 |
| 2421-00 | HORIZON SCIENCE ACADEMY | 100,684 | 244,546 | (16,020) | 9,593 | - | 2,426 | 55,916 | 67,935 |
| 2423-00 | KALON PREP ACADEMY | 81,330 | 197,538 | (12,941) | 7,749 | - | 1,960 | 11,752 | 21,460 |
| 2434-00 | KINGSLAND PUBLIC SCHOOLS ISD 2137 | 476,129 | 1,156,443 | (75,759) | 45,365 | - | 11,472 | 42,327 | 99,163 |
| 2439-00 | ZUMBRO ISD-6012 | 344,641 | 837,078 | (54,837) | 32,837 | - | 8,304 | 20,704 | 61,845 |
| 2444-00 | MARINE VILLAGE SCHOOL | 83,100 | 201,838 | (13,222) | 7,918 | - | 2,002 | 87,295 | 97,215 |
| 2491-00 | CREEKSTONE MONTESSORI SCHOOL | 108,177 | 262,744 | (17,212) | 10,307 | - | 2,606 | 70,804 | 83,717 |
| 2541-00 | KANDIYOHI ACADEMY | - | - | - | - | - | - | - | - |
| 2553-00 | EXPLORATION HIGH SCHOOL | 80,361 | 195,185 | (12,787) | 7,657 | - | 1,936 | 38,846 | 48,439 |
| 2566-00 | CROSS RIVER CHARTER SCHOOL | - | - | - | - | - | - | - | - |
| 2577-00 | OAK HILL MONTESSORI | 389,497 | 946,027 | (61,974) | 37,111 | - | 9,385 | 38,382 | 84,877 |
| 2589-00 | STEAM ACADEMY | 21,321 | 51,785 | (3,392) | 2,031 | - | 514 | 39,850 | 42,395 |
| 2599-00 | ESCUELA EXITOS | 62,449 | 151,679 | (9,936) | 5,950 | - | 1,505 | 21,035 | 28,490 |
| 2629-00 | SURAD ACADEMY | 92,830 | 225,470 | (14,771) | 8,845 | - | 2,237 | 98,121 | 109,202 |
| 2641-00 | INNOVATION SCIENCE & TECHNOLOGY | 38,806 | 94,253 | (6,174) | 3,697 | - | 935 | 19,991 | 24,624 |
| 2662-00 | GENTRY ACADEMY | 30,983 | 75,253 | (4,930) | 2,952 | - | 747 | 10,489 | 14,188 |
| 2711-00 | LINK PUBLIC SCHOOL | - | - | - | - | - | - | - | - |
| 2733-00 | QUANTUM STEAM ACADEMY | 162,637 | 395,019 | (25,878) | 15,496 | - | 3,919 | 22,667 | 42,081 |
| 2735-00 | MINNEAPOLIS SCHOOL OF NEW MUSIC | - | - | - | - | - | - | - | - |
| 2755-00 | AIM ACADEMY OF SCIENCE AND TECHNOLOGY | 123,758 | 300,590 | (19,692) | 11,791 | - | 2,982 | 191,440 | 206,213 |
| 2788-00 | METRO TECH ACADEMY | - | - | - | - | - | - | - | - |
| 2828-00 | ROLLINGSTONE COMMUNITY SCHOOL | 46,089 | 111,944 | (7,333) | 4,391 | - | 1,110 | 34,592 | 40,094 |
| 2984-00 | ENDAZHI NITAAWIGING | 211,869 | 514,597 | (33,711) | 20,187 | - | 5,105 | 235,026 | 260,318 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 2302-00 | VERNDALE ISD-818 | \$ - | \$ 164,923 | \$ 95,369 | \$ 9,041 | \$ 269,333 | \$ (15,567) | \$ (10,006) | \$ (25,573) |
| 2316-00 | ROCK RIDGE PUBLIC SCHOOLS | - | 956,812 | 553,289 | 230,090 | 1,740,191 | (90,311) | (99,394) | (189,705) |
| 2318-00 | WABASHA-KELLOGG ISD-811 | - | 183,120 | 105,892 | 754 | 289,766 | (17,284) | 3,709 | (13,575) |
| 2320-00 | WABASSO ISD-640 | - | 80,959 | 46,815 | 48,429 | 176,203 | (7,641) | (34,047) | (41,689) |
| 2322-00 | WACONIA ISD 110 | - | 1,187,890 | 686,913 | 478,919 | 2,353,722 | (112,121) | (302,121) | (414,242) |
| 2324-00 | WADENA ISD-2155 | - | 582,196 | 336,663 | 190,903 | 1,109,762 | (54,952) | (1,318) | (56,270) |
| 2332-00 | AKELEY-HACKENSACK-WALKER ISD 113 | - | 426,698 | 246,744 | 22,570 | 696,011 | (40,275) | (33,895) | (74,170) |
| 2345-00 | MODERN MONTESSORI CHARTER SCHOOL | - | 70,484 | 40,758 | 26 | 111,268 | (6,653) | 45,037 | 38,385 |
| 2346-00 | WARREN ALVARADO OSLO ISD-2176 | - | 253,730 | 146,723 | 46,082 | 446,536 | (23,949) | 49,484 | 25,536 |
| 2354-00 | WARROAD ISD-690 | - | 420,887 | 243,383 | 271,512 | 935,782 | (39,726) | (119,779) | (159,506) |
| 2356-00 | WASECA ISD-829 | - | 656,125 | 379,413 | 149,782 | 1,185,319 | (61,930) | (93,110) | (155,040) |
| 2360-00 | WATERTOWN MAYER ISD-111 | - | 486,386 | 281,259 | 18,541 | 786,187 | (45,908) | (8,745) | (54,654) |
| 2362-00 | WATERVILLE-ELYSIAN-MORRISTOWN ISD-2143 | - | 259,529 | 150,076 | 48,116 | 457,721 | (24,496) | (25,756) | (50,252) |
| 2366-00 | THREE RIVERS MONTESSORI | - | 62,623 | 36,213 | 68,669 | 167,505 | (5,911) | 33,160 | 27,249 |
| 2368-00 | WAUBUN ISD-435 | - | 342,879 | 198,274 | 33,673 | 574,825 | (32,363) | 78,042 | 45,679 |
| 2370-20 | WAYZATA ISD-284 | - | 4,712,781 | 2,725,229 | 529,214 | 7,967,224 | (444,825) | (66,414) | (511,239) |
| 2372-00 | MARTIN COUNTY WEST ISD 2448 | - | 243,778 | 140,968 | 130,595 | 515,341 | (23,009) | (77,564) | (100,574) |
| 2374-00 | UNITED SOUTH CENTRAL SCHOOLS | - | 304,987 | 176,363 | 23,913 | 505,264 | (28,787) | (6,552) | (35,339) |
| 2378-00 | WEST ST PAUL ISD-197 | - | 2,434,685 | 1,407,889 | 293,651 | 4,136,225 | (229,802) | 35,144 | (194,658) |
| 2382-00 | WHEATON ISD-803 | - | 122,070 | 70,589 | 34,212 | 226,871 | (11,522) | (25,502) | (37,023) |
| 2384-30 | WHITE BEAR LAKE ISD-624 | - | 3,636,129 | 2,102,640 | 3,331 | 5,742,100 | (343,203) | 176,094 | (167,109) |
| 2394-00 | WILLMAR ISD-347 | - | 1,889,273 | 1,092,498 | 166,226 | 3,147,997 | (178,323) | (83,276) | (261,599) |
| 2398-00 | WILLOW RIVER ISD-577 | - | 189,409 | 109,528 | 41,190 | 340,126 | (17,878) | (8,633) | (26,511) |
| 2401-00 | BLUFFVIEW MONTESSORI ISD-4001 | - | 95,619 | 55,293 | 15,350 | 166,262 | (9,025) | 6,622 | (2,403) |
| 2402-00 | WINDOM ISD-177 | - | 482,655 | 279,102 | 102,843 | 864,599 | (45,556) | (36,505) | (82,061) |
| 2408-00 | WINONA ISD-861 | - | 1,139,838 | 659,127 | 263,201 | 2,062,167 | (107,586) | (170,944) | (278,530) |
| 2416-01 | WORTHINGTON ISD-518 | - | 1,589,105 | 918,921 | 73,501 | 2,581,526 | (149,991) | 244,000 | 94,009 |
| 2418-00 | WRENSHALL ISD-100 | - | 142,299 | 82,286 | 69,977 | 294,562 | (13,431) | (43,655) | (57,086) |
| 2421-00 | HORIZON SCIENCE ACADEMY | - | 40,063 | 23,167 | 58,796 | 122,026 | (3,781) | 31,814 | 28,032 |
| 2423-00 | KALON PREP ACADEMY | - | 32,362 | 18,714 | - | 51,076 | (3,055) | 34,427 | 31,373 |
| 2434-00 | KINGSLAND PUBLIC SCHOOLS ISD 2137 | - | 189,456 | 109,556 | 69,408 | 368,420 | (17,882) | 18,814 | 932 |
| 2439-00 | ZUMBRO ISD-6012 | - | 137,136 | 79,301 | 13,919 | 230,355 | (12,944) | (10,606) | (23,550) |
| 2444-00 | MARINE VILLAGE SCHOOL | - | 33,066 | 19,121 | - | 52,188 | (3,121) | 38,537 | 35,416 |
| 2491-00 | CREEKSTONE MONTESSORI SCHOOL | - | 43,045 | 24,891 | 39,548 | 107,483 | (4,063) | 50,105 | 46,042 |
| 2541-00 | KANDIYOHI ACADEMY | - | - | - | 1,242 | 1,242 | - | (99) | (99) |
| 2553-00 | EXPLORATION HIGH SCHOOL | - | 31,977 | 18,491 | - | 50,467 | (3,018) | 35,315 | 32,297 |
| 2566-00 | CROSS RIVER CHARTER SCHOOL | - | - | - | 14,292 | 14,292 | - | (1,025) | (1,025) |
| 2577-00 | OAK HILL MONTESSORI | - | 154,985 | 89,622 | 13,102 | 257,709 | (14,629) | 165,281 | 150,653 |
| 2589-00 | STEAM ACADEMY | - | 8,484 | 4,906 | 60,683 | 74,073 | (801) | 7,531 | 6,730 |
| 2599-00 | ESCUELA EXITOS | - | 24,849 | 14,369 | 849 | 40,068 | (2,345) | 27,522 | 25,177 |
| 2629-00 | SURAD ACADEMY | - | 36,938 | 21,360 | - | 58,298 | (3,486) | 42,990 | 39,503 |
| 2641-00 | INNOVATION SCIENCE & TECHNOLOGY | - | 15,441 | 8,929 | 18,864 | 43,234 | (1,457) | 10,989 | 9,532 |
| 2662-00 | GENTRY ACADEMY | - | 12,329 | 7,129 | 37,093 | 56,551 | (1,164) | 11,128 | 9,964 |
| 2711-00 | LINK PUBLIC SCHOOL | - | - | - | 28,410 | 28,410 | - | (11,061) | (11,061) |
| 2733-00 | QUANTUM STEAM ACADEMY | - | 64,715 | 37,422 | 14,089 | 116,226 | (6,108) | 57,836 | 51,728 |
| 2735-00 | MINNEAPOLIS SCHOOL OF NEW MUSIC | - | - | - | 4,491 | 4,491 | - | (7,045) | (7,045) |
| 2755-00 | AIM ACADEMY OF SCIENCE AND TECHNOLOGY | - | 49,245 | 28,476 | 240,441 | 318,162 | (4,648) | 57,537 | 52,889 |
| 2788-00 | METRO TECH ACADEMY | - | - | - | 35,854 | 35,854 | - | (11,889) | (11,889) |
| 2828-00 | ROLLINGSTONE COMMUNITY SCHOOL | - | 18,339 | 10,605 | 4,777 | 33,721 | (1,731) | 20,670 | 18,939 |
| 2984-00 | ENDAZHI NITAAWIGING | - | 84,305 | 48,750 | - | 133,055 | (7,957) | 97,022 | 89,065 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---------------------------------|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 3001-00 | CITY OF FISHER | \$ 34,133 | \$ 82,903 | \$ (5,431) | \$ 3,252 | \$ - | \$ 822 | \$ 4,909 | \$ 8,983 |
| 3002-00 | CITY OF FEDERAL DAM | 780 | 1,894 | (124) | 74 | - | 19 | - | 93 |
| 3003-00 | CITY OF PEASE | - | - | - | - | - | - | - | - |
| 3004-00 | CITY OF ST MARY'S POINT | 2,086 | 5,066 | (332) | 199 | - | 50 | - | 249 |
| 3005-00 | CITY OF ARCO | 3,805 | 9,243 | (605) | 363 | - | 92 | - | 454 |
| 3006-00 | CITY OF OTTERTAIL | 55,224 | 134,130 | (8,787) | 5,262 | - | 1,331 | 5,226 | 11,818 |
| 3007-00 | CITY OF GULLY | - | - | - | - | - | - | - | - |
| 3008-00 | CITY OF ADA | 312,332 | 758,606 | (49,696) | 29,758 | - | 7,525 | 38,887 | 76,171 |
| 3012-01 | CITY OF ADAMS | 57,181 | 138,883 | (9,098) | 5,448 | - | 1,378 | 6,637 | 13,463 |
| 3013-00 | CITY OF ADRIAN | 179,368 | 435,656 | (28,540) | 17,090 | - | 4,322 | 6,110 | 27,522 |
| 3017-00 | CITY OF CONGER | 4,871 | 11,830 | (775) | 464 | - | 117 | - | 581 |
| 3020-00 | CITY OF LOWRY | 1,338 | 3,249 | (213) | 127 | - | 32 | 1,175 | 1,335 |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | - | - | - | - | - | - | - | - |
| 3022-00 | CITY OF TAUNTON | 13,384 | 32,508 | (2,130) | 1,275 | - | 322 | 1,158 | 2,756 |
| 3023-00 | CITY OF SUNFISH LAKE | 6,265 | 15,216 | (997) | 597 | - | 151 | 7,033 | 7,781 |
| 3024-00 | CITY OF GEM LAKE | 25,626 | 62,243 | (4,078) | 2,442 | - | 617 | 3,225 | 6,284 |
| 3025-00 | STONEBRIDGE WORLD SCHOOL | 316,740 | 769,312 | (50,398) | 30,178 | - | 7,632 | 19,594 | 57,404 |
| 3026-00 | CITY OF ST MARTIN | 20,975 | 50,946 | (3,337) | 1,998 | - | 505 | 1,755 | 4,259 |
| 3027-00 | CITY OF WALTHAM | 2,975 | 7,225 | (473) | 283 | - | 72 | - | 355 |
| 3029-00 | CITY OF KILKENNY | 11,908 | 28,923 | (1,895) | 1,135 | - | 287 | 633 | 2,055 |
| 3030-01 | CITY OF AFTON | 97,907 | 237,800 | (15,578) | 9,328 | - | 2,359 | 6,168 | 17,855 |
| 3031-00 | CITY OF SABIN | 24,133 | 58,615 | (3,840) | 2,299 | - | 581 | 64 | 2,945 |
| 3032-00 | CITY OF AITKIN | 224,330 | 544,861 | (35,694) | 21,374 | - | 5,405 | - | 26,779 |
| 3033-00 | CITY OF DARFUR | 5,850 | 14,209 | (931) | 557 | - | 141 | - | 698 |
| 3034-00 | CITY OF AITKIN PUBLIC UTILITIES | 288,252 | 700,119 | (45,865) | 27,464 | - | 6,945 | 1,616 | 36,025 |
| 3035-00 | CITY OF DENNISON | 17,094 | 41,520 | (2,720) | 1,629 | - | 412 | 1,743 | 3,784 |
| 3037-00 | CITY OF WRIGHT | 9,623 | 23,373 | (1,531) | 917 | - | 232 | - | 1,149 |
| 3039-00 | TOWNSHIP OF ACOMA | - | - | - | - | - | - | - | - |
| 3040-00 | CITY OF WARBA | 17,843 | 43,339 | (2,839) | 1,700 | - | 430 | 1,407 | 3,537 |
| 3041-00 | CITY OF MENDOTA | 5,800 | 14,086 | (923) | 553 | - | 140 | - | 692 |
| 3042-00 | CITY OF AKELEY | 106,340 | 258,284 | (16,920) | 10,132 | - | 2,562 | 4,668 | 17,362 |
| 3043-00 | CITY OF NEW TRIER | 2,890 | 7,020 | (460) | 275 | - | 70 | 133 | 478 |
| 3050-00 | TOWNSHIP OF ALBA | 5,778 | 14,035 | (919) | 551 | - | 139 | 3,056 | 3,745 |
| 3056-01 | CITY OF ALBANY | 149,466 | 363,030 | (23,782) | 14,241 | - | 3,601 | 20,840 | 38,682 |
| 3058-00 | CITY OF ALBERT LEA | 2,378,429 | 5,776,832 | (378,440) | 226,612 | - | 57,306 | 27,629 | 311,548 |
| 3061-00 | CITY OF ALBERTA | 3,285 | 7,979 | (523) | 313 | - | 79 | 86 | 479 |
| 3064-00 | CITY OF WHALAN | 3,263 | 7,925 | (519) | 311 | - | 79 | 324 | 714 |
| 3066-00 | CITY OF ALBERTVILLE | 683,074 | 1,659,079 | (108,686) | 65,082 | - | 16,458 | 67,927 | 149,467 |
| 3067-00 | CITY OF SQUAW LAKE | 7,036 | 17,089 | (1,119) | 670 | - | 170 | 3,110 | 3,950 |
| 3070-00 | TOWNSHIP OF ALBION | 34,310 | 83,333 | (5,459) | 3,269 | - | 827 | - | 4,096 |
| 3071-00 | CITY OF QUAMBA | 3,234 | 7,854 | (515) | 308 | - | 78 | 1,431 | 1,817 |
| 3072-00 | CITY OF BLOMKEST | - | - | - | - | - | - | - | - |
| 3077-00 | CITY OF BOCK | 2,745 | 6,667 | (437) | 262 | - | 66 | 47 | 375 |
| 3078-00 | CITY OF ALDEN | 66,372 | 161,207 | (10,561) | 6,324 | - | 1,599 | 4,386 | 12,309 |
| 3084-00 | CITY OF ALEXANDRIA | 1,559,146 | 3,786,921 | (248,081) | 148,552 | - | 37,566 | 108,558 | 294,677 |
| 3084-01 | CITY OF ALEXANDRIA PUBLIC WORKS | 1,195,469 | 2,903,607 | (190,215) | 113,902 | - | 28,804 | - | 142,706 |
| 3086-00 | CITY OF PERLEY | 4,402 | 10,691 | (700) | 419 | - | 106 | 5,567 | 6,092 |
| 3089-00 | CITY OF SEAFORTH | 2,415 | 5,866 | (384) | 230 | - | 58 | 17 | 305 |
| 3090-00 | CITY OF STEEN | 3,202 | 7,776 | (509) | 305 | - | 77 | 96 | 478 |
| 3091-00 | CITY OF IRON JUNCTION | 2,593 | 6,298 | (413) | 247 | - | 62 | 3,320 | 3,629 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3001-00 | CITY OF FISHER | \$ - | \$ 13,582 | \$ 7,854 | \$ 1,882 | \$ 23,318 | \$ (1,282) | \$ 527 | \$ (755) |
| 3002-00 | CITY OF FEDERAL DAM | - | 310 | 179 | 6,117 | 6,606 | (29) | (2,627) | (2,657) |
| 3003-00 | CITY OF PEASE | - | - | - | 610 | 610 | - | (2,558) | (2,558) |
| 3004-00 | CITY OF ST MARY'S POINT | - | 830 | 480 | 252 | 1,562 | (78) | (179) | (257) |
| 3005-00 | CITY OF ARCO | - | 1,514 | 876 | 749 | 3,139 | (143) | (444) | (587) |
| 3006-00 | CITY OF OTTERTAIL | - | 21,974 | 12,707 | 3,342 | 38,023 | (2,074) | 253 | (1,821) |
| 3007-00 | CITY OF GULLY | - | - | - | 9 | 9 | - | (1) | (1) |
| 3008-00 | CITY OF ADA | - | 124,280 | 71,867 | 42,341 | 238,488 | (11,730) | (68) | (11,798) |
| 3012-01 | CITY OF ADAMS | - | 22,753 | 13,157 | 12,378 | 48,287 | (2,148) | (7,834) | (9,982) |
| 3013-00 | CITY OF ADRIAN | - | 71,372 | 41,272 | 20,573 | 133,217 | (6,737) | (7,369) | (14,106) |
| 3017-00 | CITY OF CONGER | - | 1,938 | 1,121 | 1,289 | 4,348 | (183) | (171) | (354) |
| 3020-00 | CITY OF LOWRY | - | 532 | 308 | 1,607 | 2,447 | (50) | 629 | 579 |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | - | - | - | 706 | 706 | - | (6,282) | (6,282) |
| 3022-00 | CITY OF TAUNTON | - | 5,326 | 3,080 | 4,648 | 13,053 | (503) | 1,576 | 1,073 |
| 3023-00 | CITY OF SUNFISH LAKE | - | 2,493 | 1,441 | - | 3,934 | (235) | 2,860 | 2,625 |
| 3024-00 | CITY OF GEM LAKE | - | 10,197 | 5,897 | - | 16,094 | (962) | 9,472 | 8,510 |
| 3025-00 | STONEBRIDGE WORLD SCHOOL | - | 126,034 | 72,881 | 118,331 | 317,246 | (11,896) | (9,574) | (21,470) |
| 3026-00 | CITY OF ST MARTIN | - | 8,346 | 4,826 | 2,044 | 15,216 | (788) | (867) | (1,655) |
| 3027-00 | CITY OF WALTHAM | - | 1,184 | 684 | 701 | 2,569 | (112) | (954) | (1,065) |
| 3029-00 | CITY OF KILKENNY | - | 4,738 | 2,740 | 552 | 8,030 | (447) | 122 | (325) |
| 3030-01 | CITY OF AFTON | - | 38,958 | 22,528 | 819 | 62,305 | (3,677) | 173 | (3,504) |
| 3031-00 | CITY OF SABIN | - | 9,603 | 5,553 | 5,144 | 20,300 | (906) | (1,977) | (2,883) |
| 3032-00 | CITY OF AITKIN | - | 89,263 | 51,617 | 38,970 | 179,850 | (8,425) | (15,025) | (23,450) |
| 3033-00 | CITY OF DARFUR | - | 2,328 | 1,346 | 3,284 | 6,957 | (220) | (1,092) | (1,311) |
| 3034-00 | CITY OF AITKIN PUBLIC UTILITIES | - | 114,698 | 66,326 | 10,928 | 191,952 | (10,826) | (8,021) | (18,847) |
| 3035-00 | CITY OF DENNISON | - | 6,802 | 3,933 | 1,692 | 12,428 | (642) | 765 | 122 |
| 3037-00 | CITY OF WRIGHT | - | 3,829 | 2,214 | 17,159 | 23,202 | (361) | (6,791) | (7,153) |
| 3039-00 | TOWNSHIP OF ACOMA | - | - | - | 1,425 | 1,425 | - | (842) | (842) |
| 3040-00 | CITY OF WARBA | - | 7,100 | 4,106 | 3,017 | 14,222 | (670) | (679) | (1,349) |
| 3041-00 | CITY OF MENDOTA | - | 2,308 | 1,334 | 963 | 4,605 | (218) | (622) | (840) |
| 3042-00 | CITY OF AKELEY | - | 42,314 | 24,469 | 11,235 | 78,018 | (3,994) | 3,455 | (539) |
| 3043-00 | CITY OF NEW TRIER | - | 1,150 | 665 | 117 | 1,933 | (109) | (3) | (111) |
| 3050-00 | TOWNSHIP OF ALBA | - | 2,299 | 1,330 | 2,135 | 5,764 | (217) | 452 | 235 |
| 3056-01 | CITY OF ALBANY | - | 59,474 | 34,392 | 37,219 | 131,085 | (5,614) | (34,311) | (39,924) |
| 3058-00 | CITY OF ALBERT LEA | - | 946,400 | 547,268 | 55,888 | 1,549,556 | (89,328) | (10,754) | (100,082) |
| 3061-00 | CITY OF ALBERTA | - | 1,307 | 756 | 274 | 2,337 | (123) | (294) | (417) |
| 3064-00 | CITY OF WHALAN | - | 1,298 | 751 | 323 | 2,372 | (123) | 463 | 341 |
| 3066-00 | CITY OF ALBERTVILLE | - | 271,802 | 157,173 | - | 428,974 | (25,655) | 38,016 | 12,362 |
| 3067-00 | CITY OF SQUAW LAKE | - | 2,800 | 1,619 | 931 | 5,349 | (264) | 448 | 184 |
| 3070-00 | TOWNSHIP OF ALBION | - | 13,652 | 7,895 | 6,339 | 27,886 | (1,289) | 2,206 | 917 |
| 3071-00 | CITY OF QUAMBA | - | 1,287 | 744 | 730 | 2,761 | (121) | (92) | (213) |
| 3072-00 | CITY OF BLOMKEST | - | - | - | - | - | - | (2,238) | (2,238) |
| 3077-00 | CITY OF BOCK | - | 1,092 | 632 | 432 | 2,156 | (103) | (178) | (281) |
| 3078-00 | CITY OF ALDEN | - | 26,410 | 15,272 | 431 | 42,113 | (2,493) | 369 | (2,124) |
| 3084-00 | CITY OF ALEXANDRIA | - | 620,399 | 358,754 | 4,481 | 983,634 | (58,558) | 66,035 | 7,477 |
| 3084-01 | CITY OF ALEXANDRIA PUBLIC WORKS | - | 475,689 | 275,073 | 136,044 | 886,805 | (44,899) | (92,062) | (136,960) |
| 3086-00 | CITY OF PERLEY | - | 1,752 | 1,013 | - | 2,764 | (165) | (224) | (389) |
| 3089-00 | CITY OF SEAFORTH | - | 961 | 556 | 164 | 1,681 | (91) | (157) | (247) |
| 3090-00 | CITY OF STEEN | - | 1,274 | 737 | 31 | 2,042 | (120) | (13) | (133) |
| 3091-00 | CITY OF IRON JUNCTION | - | 1,032 | 597 | - | 1,628 | (97) | 1,144 | 1,046 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---------------------------------|-----------------------|---|----------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 3092-00 | CITY OF LEONIDAS | \$ 4,263 | \$ 10,355 | \$ (678) | \$ 406 | \$ - | \$ 103 | \$ 3,587 | \$ 4,096 |
| 3096-00 | CITY OF ALPHA | 21,843 | 53,053 | (3,475) | 2,081 | - | 526 | 8,059 | 10,666 |
| 3100-00 | TOWNSHIP OF ALTON | 5,036 | 12,231 | (801) | 480 | - | 121 | 974 | 1,575 |
| 3103-00 | CITY OF RIVERTON | - | - | - | - | - | - | 283 | 283 |
| 3104-00 | CITY OF ALTURA | 50,031 | 121,518 | (7,961) | 4,767 | - | 1,205 | 12,134 | 18,107 |
| 3106-00 | CITY OF ALVARADO | 67,307 | 163,479 | (10,709) | 6,413 | - | 1,622 | 7,230 | 15,265 |
| 3107-00 | DULUTH SEAWAY PORT AUTHORITY | 406,836 | 988,140 | (64,733) | 38,763 | - | 9,802 | - | 48,565 |
| 3108-00 | TOWNSHIP OF MANCHESTER | 2,643 | 6,420 | (421) | 252 | - | 64 | 656 | 971 |
| 3109-00 | CITY OF WILLOW RIVER | 12,967 | 31,495 | (2,063) | 1,235 | - | 312 | 270 | 1,818 |
| 3112-00 | TOWNSHIP OF WESTLINE | 2,863 | 6,953 | (456) | 273 | - | 69 | 81 | 423 |
| 3114-00 | CITY OF AMBOY | 58,237 | 141,448 | (9,266) | 5,549 | - | 1,403 | 24,147 | 31,098 |
| 3116-00 | TOWNSHIP OF AMHERST | 5,254 | 12,762 | (836) | 501 | - | 127 | 2,461 | 3,089 |
| 3117-00 | CITY OF SARGEANT | 170 | 414 | (27) | 16 | - | 4 | 2,383 | 2,404 |
| 3118-00 | CITY OF URBANK | 3,904 | 9,482 | (621) | 372 | - | 94 | 255 | 721 |
| 3120-00 | CITY OF ANDOVER | 1,976,226 | 4,799,944 | (314,444) | 188,291 | - | 47,616 | - | 235,907 |
| 3136-01 | CITY OF ANNANDALE | 417,213 | 1,013,344 | (66,384) | 39,751 | - | 10,052 | 8,205 | 58,009 |
| 3138-00 | CITY OF ANOKA | 2,976,396 | 7,229,198 | (473,584) | 283,585 | - | 71,714 | - | 355,299 |
| 3144-00 | TOWNSHIP OF ANTRIM | - | - | - | - | - | - | - | - |
| 3148-00 | CITY OF APPLETON | 254,883 | 619,071 | (40,555) | 24,285 | - | 6,141 | 53,965 | 84,391 |
| 3148-01 | APPLETON AREA HEALTH | 3,302,025 | 8,020,102 | (525,396) | 314,611 | - | 79,560 | 359,959 | 754,129 |
| 3149-00 | CITY OF APPLE VALLEY | 5,292,627 | 12,854,961 | (842,127) | 504,272 | - | 127,522 | 30,452 | 662,246 |
| 3155-00 | TOWNSHIP OF ARBO | - | - | - | - | - | - | - | - |
| 3158-00 | CITY OF ARDEN HILLS | 840,202 | 2,040,718 | (133,687) | 80,053 | - | 20,244 | 42,550 | 142,847 |
| 3163-00 | TOWNSHIP OF ARENDAHL | 5,412 | 13,144 | (861) | 516 | - | 130 | 1,124 | 1,770 |
| 3166-00 | CITY OF ARGYLE | 137,420 | 333,772 | (21,865) | 13,093 | - | 3,311 | 30,639 | 47,044 |
| 3168-00 | CITY OF ARLINGTON | 266,633 | 647,609 | (42,425) | 25,404 | - | 6,424 | 30,412 | 62,241 |
| 3175-00 | TOWNSHIP OF ARTHUR | 34,310 | 83,334 | (5,459) | 3,269 | - | 827 | 9,540 | 13,636 |
| 3188-00 | CITY OF ASHBY | 61,292 | 148,869 | (9,752) | 5,840 | - | 1,477 | 9,222 | 16,539 |
| 3190-00 | TOWNSHIP OF ASHLAND | 4,945 | 12,010 | (787) | 471 | - | 119 | 1,602 | 2,192 |
| 3194-01 | CITY OF ASKOV | 21,885 | 53,155 | (3,482) | 2,085 | - | 527 | 2,485 | 5,098 |
| 3199-00 | TOWNSHIP OF ATHENS | 40,070 | 97,323 | (6,376) | 3,818 | - | 965 | 6,832 | 11,616 |
| 3204-00 | CITY OF ATWATER | 78,707 | 191,168 | (12,523) | 7,499 | - | 1,896 | 15,896 | 25,291 |
| 3208-00 | CITY OF AUDUBON | 65,602 | 159,337 | (10,438) | 6,250 | - | 1,581 | 34,332 | 42,163 |
| 3220-00 | CITY OF AURORA | 312,577 | 759,200 | (49,735) | 29,782 | - | 7,531 | 13,825 | 51,138 |
| 3222-00 | CITY OF AUSTIN | 3,145,576 | 7,640,111 | (500,503) | 299,705 | - | 75,790 | 19,396 | 394,891 |
| 3222-01 | CITY OF AUSTIN UTILITIES | 2,799,956 | 6,800,655 | (445,510) | 266,775 | - | 67,463 | - | 334,237 |
| 3228-00 | CITY OF AVOCA | 29,360 | 71,311 | (4,672) | 2,797 | - | 707 | 4,411 | 7,916 |
| 3232-00 | CITY OF AVON | 211,783 | 514,389 | (33,698) | 20,178 | - | 5,103 | 3,695 | 28,976 |
| 3233-00 | TOWNSHIP OF AVON | 1,905 | 4,628 | (303) | 182 | - | 46 | - | 227 |
| 3234-00 | CITY OF BABBITT | 266,530 | 647,360 | (42,409) | 25,395 | - | 6,422 | 6,153 | 37,970 |
| 3236-00 | CITY OF BACKUS | 18,038 | 43,810 | (2,870) | 1,719 | - | 435 | 2,747 | 4,900 |
| 3240-00 | CITY OF BADGER | 36,951 | 89,749 | (5,879) | 3,521 | - | 890 | 4,672 | 9,083 |
| 3242-00 | CITY OF BAGLEY | 213,134 | 517,669 | (33,912) | 20,307 | - | 5,135 | 31,178 | 56,620 |
| 3242-01 | CITY OF BAGLEY PUBLIC UTILITIES | 143,788 | 349,238 | (22,879) | 13,700 | - | 3,464 | 9,218 | 26,383 |
| 3246-00 | CITY OF BALATON | 103,572 | 251,560 | (16,480) | 9,868 | - | 2,495 | 1,951 | 14,314 |
| 3250-00 | TOWNSHIP OF BALKAN | 38,107 | 92,556 | (6,063) | 3,631 | - | 918 | 3,854 | 8,403 |
| 3266-00 | CITY OF BARNESVILLE | 597,289 | 1,450,720 | (95,037) | 56,909 | - | 14,391 | 87,789 | 159,089 |
| 3274-00 | CITY OF BARNUM | 130,806 | 317,706 | (20,813) | 12,463 | - | 3,152 | 7,514 | 23,129 |
| 3276-00 | CITY OF BARRETT | 38,610 | 93,777 | (6,143) | 3,679 | - | 930 | - | 4,609 |
| 3284-00 | TOWNSHIP OF BALDWIN | 97,781 | 237,495 | (15,558) | 9,316 | - | 2,356 | 7,853 | 19,525 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---------------------------------|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3092-00 | CITY OF LEONIDAS | \$ - | \$ 1,696 | \$ 981 | \$ 1,912 | \$ 4,589 | \$ (160) | \$ 2,005 | \$ 1,844 |
| 3096-00 | CITY OF ALPHA | - | 8,691 | 5,026 | 7,352 | 21,070 | (820) | 293 | (527) |
| 3100-00 | TOWNSHIP OF ALTON | - | 2,004 | 1,159 | 962 | 4,125 | (189) | 184 | (6) |
| 3103-00 | CITY OF RIVERTON | - | - | - | 9,247 | - | - | (2,447) | (2,447) |
| 3104-00 | CITY OF ALTURA | - | 19,908 | 11,512 | 3,773 | 35,193 | (1,879) | 3,361 | 1,482 |
| 3106-00 | CITY OF ALVARADO | - | 26,782 | 15,487 | 5,828 | 48,097 | (2,528) | 3,213 | 685 |
| 3107-00 | DULUTH SEAWAY PORT AUTHORITY | - | 161,884 | 93,611 | 34,841 | 290,336 | (15,280) | (22,222) | (37,501) |
| 3108-00 | TOWNSHIP OF MANCHESTER | - | 1,052 | 608 | 712 | 2,372 | (99) | 404 | 305 |
| 3109-00 | CITY OF WILLOW RIVER | - | 5,160 | 2,984 | 603 | 8,746 | (487) | 3 | (484) |
| 3112-00 | TOWNSHIP OF WESTLINE | - | 1,139 | 659 | 297 | 2,095 | (108) | (338) | (445) |
| 3114-00 | CITY OF AMBOY | - | 23,173 | 13,400 | 10,571 | 47,144 | (2,187) | (2,666) | (4,853) |
| 3116-00 | TOWNSHIP OF AMHERST | - | 2,091 | 1,209 | 3,264 | 6,564 | (197) | (724) | (922) |
| 3117-00 | CITY OF SARGEANT | - | 68 | 39 | 4,683 | 4,790 | (6) | (14) | (21) |
| 3118-00 | CITY OF URBANK | - | 1,553 | 898 | 2,944 | 5,395 | (147) | (497) | (644) |
| 3120-00 | CITY OF ANDOVER | - | 786,359 | 454,723 | 44,761 | 1,285,843 | (74,222) | (8,685) | (82,907) |
| 3136-01 | CITY OF ANNANDALE | - | 166,013 | 95,999 | 58 | 262,070 | (15,669) | 22,767 | 7,098 |
| 3138-00 | CITY OF ANOKA | - | 1,184,336 | 684,858 | 302,411 | 2,171,606 | (111,786) | (98,579) | (210,365) |
| 3144-00 | TOWNSHIP OF ANTRIM | - | - | - | - | - | - | (1,431) | (1,431) |
| 3148-00 | CITY OF APPLETON | - | 101,420 | 58,648 | 67,652 | 227,720 | (9,573) | (3,145) | (12,718) |
| 3148-01 | APPLETON AREA HEALTH | - | 1,313,907 | 759,785 | - | 2,073,692 | (124,016) | 218,061 | 94,045 |
| 3149-00 | CITY OF APPLE VALLEY | - | 2,105,987 | 1,217,815 | 83,121 | 3,406,923 | (198,778) | 62,467 | (136,311) |
| 3155-00 | TOWNSHIP OF ARBO | - | - | - | - | - | - | (658) | (658) |
| 3158-00 | CITY OF ARDEN HILLS | - | 334,324 | 193,328 | 4,905 | 532,557 | (31,556) | 14,930 | (16,626) |
| 3163-00 | TOWNSHIP OF ARENDAHL | - | 2,153 | 1,245 | 5,036 | 8,434 | (203) | (543) | (746) |
| 3166-00 | CITY OF ARGYLE | - | 54,681 | 31,620 | 6,034 | 92,335 | (5,161) | 3,251 | (1,910) |
| 3168-00 | CITY OF ARLINGTON | - | 106,096 | 61,351 | 21,681 | 189,128 | (10,014) | 38,497 | 28,483 |
| 3175-00 | TOWNSHIP OF ARTHUR | - | 13,652 | 7,895 | 4,428 | 25,975 | (1,289) | 1,821 | 533 |
| 3188-00 | CITY OF ASHBY | - | 24,389 | 14,103 | 1,587 | 40,079 | (2,302) | 2,143 | (159) |
| 3190-00 | TOWNSHIP OF ASHLAND | - | 1,968 | 1,138 | 351 | 3,457 | (186) | (1,993) | (2,178) |
| 3194-01 | CITY OF ASKOV | - | 8,708 | 5,036 | 5,824 | 19,568 | (822) | (3,141) | (3,963) |
| 3199-00 | TOWNSHIP OF ATHENS | - | 15,944 | 9,220 | 4,491 | 29,655 | (1,505) | 13,224 | 11,719 |
| 3204-00 | CITY OF ATWATER | - | 31,318 | 18,110 | 11,974 | 61,403 | (2,956) | (1,084) | (4,040) |
| 3208-00 | CITY OF AUDUBON | - | 26,104 | 15,095 | 21,507 | 62,706 | (2,464) | 2,573 | 109 |
| 3220-00 | CITY OF AURORA | - | 124,377 | 71,923 | 3,647 | 199,948 | (11,740) | (2,376) | (14,116) |
| 3222-00 | CITY OF AUSTIN | - | 1,251,655 | 723,786 | 118,736 | 2,094,177 | (118,140) | 9,824 | (108,316) |
| 3222-01 | CITY OF AUSTIN UTILITIES | - | 1,114,129 | 644,260 | 323,733 | 2,082,123 | (105,159) | (134,959) | (240,118) |
| 3228-00 | CITY OF AVOCA | - | 11,683 | 6,756 | 1,000 | 19,439 | (1,103) | 5,411 | 4,308 |
| 3232-00 | CITY OF AVON | - | 84,271 | 48,731 | 12,853 | 145,855 | (7,954) | 12,762 | 4,808 |
| 3233-00 | TOWNSHIP OF AVON | - | 758 | 438 | 25,620 | 26,817 | (72) | (10,277) | (10,348) |
| 3234-00 | CITY OF BABBITT | - | 106,055 | 61,328 | 30,766 | 198,149 | (10,010) | (11,526) | (21,536) |
| 3236-00 | CITY OF BACKUS | - | 7,177 | 4,150 | 1,810 | 13,137 | (677) | (546) | (1,224) |
| 3240-00 | CITY OF BADGER | - | 14,703 | 8,502 | - | 23,206 | (1,388) | (309) | (1,697) |
| 3242-00 | CITY OF BAGLEY | - | 84,808 | 49,041 | 262 | 134,111 | (8,005) | 6,967 | (1,037) |
| 3242-01 | CITY OF BAGLEY PUBLIC UTILITIES | - | 57,215 | 33,085 | 22,492 | 112,792 | (5,400) | (3,454) | (8,855) |
| 3246-00 | CITY OF BALATON | - | 41,212 | 23,832 | 25,058 | 90,102 | (3,890) | (6,897) | (10,587) |
| 3250-00 | TOWNSHIP OF BALKAN | - | 15,163 | 8,768 | 3,714 | 27,645 | (1,431) | (7,832) | (9,263) |
| 3266-00 | CITY OF BARNESVILLE | - | 237,667 | 137,434 | 16,545 | 391,646 | (22,433) | 52,118 | 29,685 |
| 3274-00 | CITY OF BARNUM | - | 52,049 | 30,098 | 7,396 | 89,542 | (4,913) | 5,667 | 755 |
| 3276-00 | CITY OF BARRETT | - | 15,363 | 8,884 | 3,454 | 27,701 | (1,450) | (4,659) | (6,109) |
| 3284-00 | TOWNSHIP OF BALDWIN | - | 38,908 | 22,499 | 2,846 | 64,253 | (3,672) | 7,036 | 3,364 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 3298-00 | CITY OF BATTLE LAKE | \$ 220,524 | \$ 535,619 | \$ (35,088) | \$ 21,011 | \$ - | \$ 5,313 | \$ - | \$ 26,325 |
| 3302-00 | CITY OF BAUDETTE | 338,890 | 823,110 | (53,922) | 32,289 | - | 8,165 | 16,547 | 57,001 |
| 3306-01 | CITY OF BAXTER | 997,724 | 2,423,315 | (158,751) | 95,061 | - | 24,039 | 62,110 | 181,211 |
| 3310-00 | CITY OF BAYPORT | 372,344 | 904,365 | (59,245) | 35,476 | - | 8,971 | 22,015 | 66,462 |
| 3318-00 | CITY OF BEARDSLEY | 8,288 | 20,129 | (1,319) | 790 | - | 200 | 5,465 | 6,454 |
| 3325-00 | TOWNSHIP OF BEATTY | - | - | - | - | - | - | - | - |
| 3336-00 | CITY OF BEAVER BAY | 107,783 | 261,788 | (17,150) | 10,269 | - | 2,597 | 2,209 | 15,076 |
| 3338-00 | TOWNSHIP OF BEAVER CREEK | 24,900 | 60,477 | (3,962) | 2,372 | - | 600 | 3,021 | 5,993 |
| 3340-00 | CITY OF BEAVER CREEK | 24,190 | 58,753 | (3,849) | 2,305 | - | 583 | - | 2,888 |
| 3348-00 | CITY OF BECKER | 1,604,009 | 3,895,886 | (255,219) | 152,827 | - | 38,647 | 109,284 | 300,758 |
| 3354-00 | CITY OF BEJOU | 2,719 | 6,605 | (433) | 259 | - | 66 | - | 325 |
| 3357-00 | CITY OF BELLECHESTER | 1,944 | 4,721 | (309) | 185 | - | 47 | - | 232 |
| 3360-01 | TOWNSHIP OF BELGRADE | 33,805 | 82,108 | (5,379) | 3,221 | - | 815 | 2,935 | 6,971 |
| 3362-00 | CITY OF BELGRADE | 64,076 | 155,630 | (10,195) | 6,105 | - | 1,544 | 1,660 | 9,309 |
| 3364-00 | TOWNSHIP OF BELLE CREEK | 13,747 | 33,389 | (2,187) | 1,310 | - | 331 | 1,111 | 2,752 |
| 3366-00 | CITY OF BELLE PLAINE | 889,441 | 2,160,313 | (141,522) | 84,744 | - | 21,430 | 80,400 | 186,574 |
| 3368-00 | TOWNSHIP OF BELLE RIVER | 2,899 | 7,041 | (461) | 276 | - | 70 | 58 | 404 |
| 3370-00 | TOWNSHIP OF BELLEVUE | 7,441 | 18,073 | (1,184) | 709 | - | 179 | 4,813 | 5,701 |
| 3376-00 | CITY OF BELLINGHAM | 15,719 | 38,178 | (2,501) | 1,498 | - | 379 | - | 1,876 |
| 3384-00 | CITY OF BELVIEW | 42,009 | 102,033 | (6,684) | 4,003 | - | 1,012 | 5,980 | 10,994 |
| 3384-01 | CITY OF BELVIEW PARKVIEW HOME | 469,282 | 1,139,813 | (74,669) | 44,712 | - | 11,307 | - | 56,019 |
| 3386-00 | CITY OF BEMIDJI | 2,234,373 | 5,426,942 | (355,518) | 212,887 | - | 53,835 | 13,586 | 280,308 |
| 3396-00 | CITY OF BENSON | 454,911 | 1,104,908 | (72,382) | 43,343 | - | 10,961 | - | 54,304 |
| 3410-00 | TOWNSHIP OF BERNADOTTE | 4,184 | 10,163 | (666) | 399 | - | 101 | 1,137 | 1,637 |
| 3412-00 | CITY OF BERTHA | 56,273 | 136,677 | (8,954) | 5,362 | - | 1,356 | 12,392 | 19,110 |
| 3415-00 | CITY OF BETHEL | 37,069 | 90,034 | (5,898) | 3,532 | - | 893 | 1,177 | 5,602 |
| 3422-00 | CITY OF BIG FALLS | 92,220 | 223,987 | (14,673) | 8,787 | - | 2,222 | 12,263 | 23,271 |
| 3426-00 | CITY OF BIG LAKE | 1,074,785 | 2,610,483 | (171,013) | 102,403 | - | 25,896 | - | 128,300 |
| 3427-00 | TOWNSHIP OF BIG LAKE | 60,785 | 147,636 | (9,672) | 5,791 | - | 1,465 | 1,413 | 8,669 |
| 3434-00 | CITY OF BIGELOW | 11,408 | 27,709 | (1,815) | 1,087 | - | 275 | 5,093 | 6,455 |
| 3438-01 | CITY OF BIGFORK | 67,134 | 163,059 | (10,682) | 6,396 | - | 1,618 | 9,649 | 17,663 |
| 3440-00 | CITY OF BINGHAM LAKE | 1,701 | 4,133 | (271) | 162 | - | 41 | 863 | 1,066 |
| 3452-00 | CITY OF BIRCHWOOD VILLAGE | 45,264 | 109,939 | (7,202) | 4,313 | - | 1,091 | 14,738 | 20,141 |
| 3456-00 | CITY OF BIRD ISLAND | 94,433 | 229,363 | (15,026) | 8,997 | - | 2,275 | 3,981 | 15,253 |
| 3458-01 | CITY OF BISCAY | 4,621 | 11,223 | (735) | 440 | - | 111 | 1,276 | 1,828 |
| 3460-00 | TOWNSHIP OF BISMARCK | 27 | 67 | (4) | 3 | - | 1 | 43 | 46 |
| 3462-00 | CITY OF BIWABIK | 166,412 | 404,188 | (26,478) | 15,855 | - | 4,010 | - | 19,865 |
| 3464-00 | TOWNSHIP OF BIWABIK | 63,739 | 154,813 | (10,142) | 6,073 | - | 1,536 | 39,204 | 46,813 |
| 3472-00 | CITY OF BLACKDUCK | 319,723 | 776,558 | (50,872) | 30,463 | - | 7,703 | 31,461 | 69,627 |
| 3476-00 | CITY OF BLAINE | 4,984,381 | 12,106,280 | (793,081) | 474,902 | - | 120,095 | 39,055 | 634,052 |
| 3494-00 | CITY OF BLOOMING PRAIRIE | 221,299 | 537,499 | (35,212) | 21,085 | - | 5,332 | 18,879 | 45,296 |
| 3494-01 | CITY OF BLOOMING PRAIRIE UTILITIES | 200,196 | 486,244 | (31,854) | 19,074 | - | 4,824 | 13,218 | 37,116 |
| 3498-00 | CITY OF BLOOMINGTON | 17,531,459 | 42,581,162 | (2,789,488) | 1,670,364 | - | 422,407 | 643,520 | 2,736,291 |
| 3502-00 | CITY OF BLUE EARTH | 490,054 | 1,190,265 | (77,974) | 46,691 | - | 11,807 | 4,099 | 62,597 |
| 3502-02 | CITY OF BLUE EARTH LIGHT AND WATER | 468,258 | 1,137,326 | (74,506) | 44,615 | - | 11,282 | 11,423 | 67,321 |
| 3503-00 | CITY OF BLUFFTON | 2,606 | 6,331 | (415) | 248 | - | 63 | 98 | 410 |
| 3506-00 | TOWNSHIP OF BLUE HILL | 1,253 | 3,043 | (199) | 119 | - | 30 | 1,646 | 1,795 |
| 3523-00 | TOWNSHIP OF BOGUS BROOK | 5,230 | 12,704 | (832) | 498 | - | 126 | 3,215 | 3,839 |
| 3525-00 | TOWNSHIP OF BONDIN | 3,371 | 8,187 | (536) | 321 | - | 81 | 608 | 1,010 |
| 3530-00 | CITY OF BOVEY | 84,968 | 206,373 | (13,519) | 8,096 | - | 2,047 | 2,296 | 12,438 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|------------------------------------|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3298-00 | CITY OF BATTLE LAKE | \$ - | \$ 87,749 | \$ 50,742 | \$ 9,111 | \$ 147,601 | \$ (8,282) | \$ (3,149) | \$ (11,432) |
| 3302-00 | CITY OF BAUDETTE | - | 134,848 | 77,977 | - | 212,825 | (12,728) | 4,223 | (8,505) |
| 3306-01 | CITY OF BAXTER | - | 397,004 | 229,573 | 63,487 | 690,064 | (37,472) | 36,429 | (1,043) |
| 3310-00 | CITY OF BAYPORT | - | 148,159 | 85,675 | 23,659 | 257,494 | (13,984) | (57,576) | (71,560) |
| 3318-00 | CITY OF BEARDSLEY | - | 3,298 | 1,907 | 2,413 | 7,617 | (311) | (3,458) | (3,769) |
| 3325-00 | TOWNSHIP OF BEATTY | - | - | - | 405 | 405 | - | (1,250) | (1,250) |
| 3336-00 | CITY OF BEAVER BAY | - | 42,888 | 24,800 | 24,152 | 91,840 | (4,048) | (5,901) | (9,949) |
| 3338-00 | TOWNSHIP OF BEAVER CREEK | - | 9,908 | 5,729 | 945 | 16,582 | (935) | 2,205 | 1,270 |
| 3340-00 | CITY OF BEAVER CREEK | - | 9,625 | 5,566 | 4,589 | 19,780 | (909) | (1,466) | (2,374) |
| 3348-00 | CITY OF BECKER | - | 638,250 | 369,077 | 45,045 | 1,052,373 | (60,242) | 144,262 | 84,019 |
| 3354-00 | CITY OF BEJOU | - | 1,082 | 626 | 887 | 2,595 | (102) | (1,917) | (2,019) |
| 3357-00 | CITY OF BELLECHESTER | - | 773 | 447 | 583 | 1,804 | (73) | (598) | (671) |
| 3360-01 | TOWNSHIP OF BELGRADE | - | 13,452 | 7,779 | 5,667 | 26,897 | (1,270) | 740 | (530) |
| 3362-00 | CITY OF BELGRADE | - | 25,496 | 14,744 | 463 | 40,703 | (2,407) | 1,345 | (1,061) |
| 3364-00 | TOWNSHIP OF BELLE CREEK | - | 5,470 | 3,163 | 3,525 | 12,158 | (516) | (875) | (1,392) |
| 3366-00 | CITY OF BELLE PLAINE | - | 353,917 | 204,657 | - | 558,575 | (33,405) | 60,991 | 27,585 |
| 3368-00 | TOWNSHIP OF BELLE RIVER | - | 1,153 | 667 | 552 | 2,372 | (109) | (113) | (222) |
| 3370-00 | TOWNSHIP OF BELLEVUE | - | 2,961 | 1,712 | 2,369 | 7,042 | (279) | 3,395 | 3,116 |
| 3376-00 | CITY OF BELLINGHAM | - | 6,255 | 3,617 | 2,847 | 12,719 | (590) | (2,028) | (2,618) |
| 3384-00 | CITY OF BELVIEW | - | 16,716 | 9,666 | 2,928 | 29,310 | (1,578) | (1,143) | (2,721) |
| 3384-01 | CITY OF BELVIEW PARKVIEW HOME | - | 186,732 | 107,980 | 86,747 | 381,460 | (17,625) | (80,151) | (97,776) |
| 3386-00 | CITY OF BEMIDJI | - | 889,078 | 514,122 | 105,203 | 1,508,403 | (83,917) | 18,757 | (65,160) |
| 3396-00 | CITY OF BENSON | - | 181,013 | 104,673 | 95,189 | 380,876 | (17,085) | (58,509) | (75,594) |
| 3410-00 | TOWNSHIP OF BERNADOTTE | - | 1,665 | 963 | 816 | 3,444 | (157) | (43) | (200) |
| 3412-00 | CITY OF BERTHA | - | 22,391 | 12,948 | 1,518 | 36,857 | (2,113) | 5,756 | 3,642 |
| 3415-00 | CITY OF BETHEL | - | 14,750 | 8,529 | 9,184 | 32,463 | (1,392) | (5,835) | (7,228) |
| 3422-00 | CITY OF BIG FALLS | - | 36,695 | 21,219 | 1,710 | 59,625 | (3,464) | 13,083 | 9,620 |
| 3426-00 | CITY OF BIG LAKE | - | 427,667 | 247,304 | 110,546 | 785,517 | (40,366) | (33,320) | (73,686) |
| 3427-00 | TOWNSHIP OF BIG LAKE | - | 24,187 | 13,986 | 4,213 | 42,386 | (2,283) | (3,025) | (5,308) |
| 3434-00 | CITY OF BIGELOW | - | 4,539 | 2,625 | 1,654 | 8,819 | (428) | 242 | (187) |
| 3438-01 | CITY OF BIGFORK | - | 26,713 | 15,447 | 6,785 | 48,945 | (2,521) | 719 | (1,803) |
| 3440-00 | CITY OF BINGHAM LAKE | - | 677 | 391 | 4,791 | 5,859 | (64) | (1,321) | (1,385) |
| 3452-00 | CITY OF BIRCHWOOD VILLAGE | - | 18,011 | 10,415 | 6,127 | 34,553 | (1,700) | 5,494 | 3,794 |
| 3456-00 | CITY OF BIRD ISLAND | - | 37,576 | 21,729 | 6,779 | 66,084 | (3,547) | (2,881) | (6,427) |
| 3458-01 | CITY OF BISCAY | - | 1,839 | 1,063 | 37 | 2,939 | (174) | (5,382) | (5,556) |
| 3460-00 | TOWNSHIP OF BISMARCK | - | 11 | 6 | 41 | 59 | (1) | 11 | 10 |
| 3462-00 | CITY OF BIWABIK | - | 66,217 | 38,291 | 25,979 | 130,487 | (6,250) | (366) | (6,616) |
| 3464-00 | TOWNSHIP OF BIWABIK | - | 25,362 | 14,666 | 17,122 | 57,150 | (2,394) | 4,454 | 2,060 |
| 3472-00 | CITY OF BLACKDUCK | - | 127,221 | 73,567 | - | 200,788 | (12,008) | 34,070 | 22,062 |
| 3476-00 | CITY OF BLAINE | - | 1,983,333 | 1,146,889 | 187,756 | 3,317,977 | (187,201) | 13,113 | (174,087) |
| 3494-00 | CITY OF BLOOMING PRAIRIE | - | 88,057 | 50,920 | 23,748 | 162,725 | (8,311) | (1,698) | (10,009) |
| 3494-01 | CITY OF BLOOMING PRAIRIE UTILITIES | - | 79,660 | 46,064 | 11,407 | 137,131 | (7,519) | 2,382 | (5,137) |
| 3498-00 | CITY OF BLOOMINGTON | - | 6,975,935 | 4,033,928 | 656,689 | 11,666,552 | (658,437) | 134,528 | (523,909) |
| 3502-00 | CITY OF BLUE EARTH | - | 194,997 | 112,760 | 38,766 | 346,523 | (18,405) | (18,143) | (36,548) |
| 3502-02 | CITY OF BLUE EARTH LIGHT AND WATER | - | 186,324 | 107,745 | - | 294,069 | (17,587) | 7,999 | (9,587) |
| 3503-00 | CITY OF BLUFFTON | - | 1,037 | 600 | 75 | 1,712 | (98) | (1,146) | (1,243) |
| 3506-00 | TOWNSHIP OF BLUE HILL | - | 499 | 288 | - | 787 | (47) | 549 | 501 |
| 3523-00 | TOWNSHIP OF BOGUS BROOK | - | 2,081 | 1,204 | 75 | 3,360 | (196) | 1,215 | 1,018 |
| 3525-00 | TOWNSHIP OF BONDIN | - | 1,341 | 776 | 2,140 | 4,257 | (127) | 305 | 178 |
| 3530-00 | CITY OF BOVEY | - | 33,809 | 19,551 | 17,477 | 70,837 | (3,191) | (10,932) | (14,123) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---------------------------------|-----------------------|---|----------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 3544-00 | CITY OF BOYD | \$ 62,193 | \$ 151,056 | \$ (9,896) | \$ 5,926 | \$ - | \$ 1,498 | \$ 22,521 | \$ 29,945 |
| 3549-00 | TOWNSHIP OF BRADFORD | 29,483 | 71,609 | (4,691) | 2,809 | - | 710 | 3,984 | 7,504 |
| 3552-00 | CITY OF BRAHAM | 195,480 | 474,791 | (31,104) | 18,625 | - | 4,710 | 8,058 | 31,393 |
| 3554-00 | CITY OF BRAINERD | 1,454,461 | 3,532,658 | (231,424) | 138,578 | - | 35,044 | 73,959 | 247,581 |
| 3556-00 | CITY OF BRAINERD UTILITIES | 1,738,521 | 4,222,595 | (276,622) | 165,643 | - | 41,888 | - | 207,531 |
| 3562-00 | CITY OF BRANDON | 67,283 | 163,420 | (10,706) | 6,411 | - | 1,621 | 5,682 | 13,714 |
| 3563-00 | TOWNSHIP OF BRANDON | 27,818 | 67,566 | (4,426) | 2,650 | - | 670 | 36,536 | 39,857 |
| 3572-00 | CITY OF BRECKENRIDGE | 568,154 | 1,379,958 | (90,401) | 54,133 | - | 13,689 | 25,351 | 93,173 |
| 3575-00 | CITY OF BREEZY POINT | 289,863 | 704,033 | (46,121) | 27,618 | - | 6,984 | 66,383 | 100,984 |
| 3576-00 | TOWNSHIP OF BREITUNG | 86,984 | 211,272 | (13,840) | 8,288 | - | 2,096 | 4,148 | 14,532 |
| 3576-01 | TOWER/BREITUNG WASTEWATER BOARD | 31,254 | 75,910 | (4,973) | 2,978 | - | 753 | 420 | 4,151 |
| 3582-00 | CITY OF BREWSTER | 58,853 | 142,945 | (9,364) | 5,607 | - | 1,418 | 10,330 | 17,355 |
| 3584-00 | CITY OF BRICELYN | 30,759 | 74,709 | (4,894) | 2,931 | - | 741 | 5,024 | 8,696 |
| 3592-00 | TOWNSHIP OF BRISTOL | 10,369 | 25,185 | (1,650) | 988 | - | 250 | - | 1,238 |
| 3594-00 | TOWNSHIP OF BROCKWAY | 3,052 | 7,413 | (486) | 291 | - | 74 | 437 | 802 |
| 3598-00 | CITY OF BROOK PARK | 6,596 | 16,021 | (1,050) | 628 | - | 159 | 731 | 1,519 |
| 3602-00 | CITY OF BROOKLYN CENTER | 4,204,857 | 10,212,937 | (669,049) | 400,631 | - | 101,313 | 129,760 | 631,704 |
| 3604-00 | CITY OF BROOKLYN PARK | 9,855,992 | 23,938,659 | (1,568,219) | 939,060 | - | 237,472 | 583,242 | 1,759,775 |
| 3612-00 | CITY OF BROOTEN | 61,031 | 148,235 | (9,711) | 5,815 | - | 1,470 | - | 7,285 |
| 3614-00 | CITY OF BROWERVILLE | 129,658 | 314,920 | (20,630) | 12,354 | - | 3,124 | 11,752 | 27,230 |
| 3620-00 | CITY OF BROWNS VALLEY | 92,049 | 223,571 | (14,646) | 8,770 | - | 2,218 | 5,818 | 16,806 |
| 3622-00 | CITY OF BROWNSDALE | 49,317 | 119,784 | (7,847) | 4,699 | - | 1,188 | 6,107 | 11,995 |
| 3625-00 | CITY OF BROWNSVILLE | 53,050 | 128,851 | (8,441) | 5,055 | - | 1,278 | 11,316 | 17,649 |
| 3628-00 | CITY OF BROWNTON | 84,705 | 205,735 | (13,478) | 8,071 | - | 2,041 | - | 10,111 |
| 3646-00 | CITY OF BUFFALO | 2,668,302 | 6,480,887 | (424,562) | 254,231 | - | 64,291 | 157,121 | 475,643 |
| 3648-00 | CITY OF BUFFALO LAKE | 147,738 | 358,833 | (23,507) | 14,076 | - | 3,560 | 33,644 | 51,279 |
| 3652-00 | CITY OF BUHL | 142,097 | 345,132 | (22,610) | 13,539 | - | 3,424 | 888 | 17,851 |
| 3660-01 | CITY OF NOWTHEN | 174,615 | 424,111 | (27,784) | 16,637 | - | 4,207 | 41,277 | 62,121 |
| 3678-00 | CITY OF BURNSVILLE | 6,828,146 | 16,584,494 | (1,086,449) | 650,573 | - | 164,519 | 404,021 | 1,219,113 |
| 3690-00 | CITY OF BUTTERFIELD | 40,881 | 99,294 | (6,505) | 3,895 | - | 985 | 4,383 | 9,263 |
| 3691-00 | TOWNSHIP OF BUTTERFIELD | - | - | - | - | - | - | - | - |
| 3702-00 | CITY OF BYRON | 473,207 | 1,149,345 | (75,293) | 45,086 | - | 11,402 | 82,373 | 138,860 |
| 3704-00 | TOWNSHIP OF CAIRO | 2,015 | 4,895 | (321) | 192 | - | 49 | 2,050 | 2,291 |
| 3708-00 | CITY OF CALEDONIA | 472,862 | 1,148,507 | (75,239) | 45,053 | - | 11,393 | 14,889 | 71,335 |
| 3712-00 | CITY OF CALLAWAY | 99,112 | 240,728 | (15,770) | 9,443 | - | 2,388 | 6,110 | 17,942 |
| 3714-00 | CITY OF CALUMET | 62,715 | 152,326 | (9,979) | 5,975 | - | 1,511 | 647 | 8,134 |
| 3720-00 | CITY OF CAMBRIDGE | 1,410,129 | 3,424,982 | (224,370) | 134,354 | - | 33,976 | 61,198 | 229,529 |
| 3721-00 | TOWNSHIP OF CAMBRIDGE | 30,493 | 74,063 | (4,852) | 2,905 | - | 735 | - | 3,640 |
| 3722-00 | TOWNSHIP OF CAMDEN | 3,531 | 8,576 | (562) | 336 | - | 85 | 2,124 | 2,546 |
| 3730-00 | TOWNSHIP OF CAMP | 3,323 | 8,070 | (529) | 317 | - | 80 | 375 | 772 |
| 3734-00 | CITY OF CAMPBELL | 13,082 | 31,775 | (2,082) | 1,246 | - | 315 | 3,929 | 5,491 |
| 3736-00 | CITY OF CANBY | 171,041 | 415,431 | (27,215) | 16,296 | - | 4,121 | 13,234 | 33,652 |
| 3746-00 | CITY OF CANNON FALLS | 793,952 | 1,928,385 | (126,328) | 75,646 | - | 19,130 | 4,082 | 98,858 |
| 3750-00 | TOWNSHIP OF CANNON FALLS | 14,066 | 34,163 | (2,238) | 1,340 | - | 339 | 2,204 | 3,883 |
| 3751-00 | TOWNSHIP OF CANOSIA | 14,025 | 34,066 | (2,232) | 1,336 | - | 338 | 3,181 | 4,855 |
| 3756-00 | CITY OF CANTON | 52,627 | 127,824 | (8,374) | 5,014 | - | 1,268 | 3,877 | 10,159 |
| 3760-00 | TOWNSHIP OF CARIMONA | 156 | 378 | (25) | 15 | - | 4 | - | 19 |
| 3766-00 | CITY OF CARLOS | 41,772 | 101,457 | (6,646) | 3,980 | - | 1,006 | 10,366 | 15,353 |
| 3767-00 | TOWNSHIP OF CARLOS | 7,034 | 17,084 | (1,119) | 670 | - | 169 | 2,888 | 3,728 |
| 3770-00 | CITY OF CARLTON | 158,102 | 384,005 | (25,156) | 15,064 | - | 3,809 | 47,292 | 66,165 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---------------------------------|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3544-00 | CITY OF BOYD | \$ - | \$ 24,747 | \$ 14,310 | \$ 53,643 | \$ 92,700 | \$ (2,336) | \$ (11,787) | \$ (14,122) |
| 3549-00 | TOWNSHIP OF BRADFORD | - | 11,731 | 6,784 | 1,032 | 19,547 | (1,107) | 640 | (467) |
| 3552-00 | CITY OF BRAHAM | - | 77,784 | 44,979 | 68,261 | 191,024 | (7,342) | (30,290) | (37,632) |
| 3554-00 | CITY OF BRAINERD | - | 578,744 | 334,666 | 67,062 | 980,473 | (54,626) | (48) | (54,674) |
| 3556-00 | CITY OF BRAINERD UTILITIES | - | 691,774 | 400,028 | 327,977 | 1,419,779 | (65,294) | (119,801) | (185,095) |
| 3562-00 | CITY OF BRANDON | - | 26,773 | 15,482 | 28,041 | 70,295 | (2,527) | (7,687) | (10,214) |
| 3563-00 | TOWNSHIP OF BRANDON | - | 11,069 | 6,401 | - | 17,470 | (1,045) | 12,179 | 11,134 |
| 3572-00 | CITY OF BRECKENRIDGE | - | 226,074 | 130,730 | 53,413 | 410,217 | (21,338) | 10,634 | (10,704) |
| 3575-00 | CITY OF BREEZY POINT | - | 115,339 | 66,697 | 44,659 | 226,695 | (10,887) | 22,522 | 11,635 |
| 3576-00 | TOWNSHIP OF BREITUNG | - | 34,612 | 20,015 | 3,445 | 58,071 | (3,267) | (1,821) | (5,088) |
| 3576-01 | TOWER/BREITUNG WASTEWATER BOARD | - | 12,436 | 7,191 | 479 | 20,107 | (1,174) | (229) | (1,403) |
| 3582-00 | CITY OF BREWSTER | - | 23,418 | 13,542 | 3,655 | 40,615 | (2,210) | (10,991) | (13,202) |
| 3584-00 | CITY OF BRICELYN | - | 12,239 | 7,078 | 4,105 | 23,422 | (1,155) | (1,471) | (2,626) |
| 3592-00 | TOWNSHIP OF BRISTOL | - | 4,126 | 2,386 | 1,856 | 8,368 | (389) | (840) | (1,229) |
| 3594-00 | TOWNSHIP OF BROCKWAY | - | 1,214 | 702 | 1,927 | 3,844 | (115) | 1,216 | 1,101 |
| 3598-00 | CITY OF BROOK PARK | - | 2,625 | 1,518 | 1,228 | 5,370 | (248) | 287 | 39 |
| 3602-00 | CITY OF BROOKLYN CENTER | - | 1,673,153 | 967,523 | 28,785 | 2,669,460 | (157,924) | 89,560 | (68,364) |
| 3604-00 | CITY OF BROOKLYN PARK | - | 3,921,793 | 2,267,830 | 41,711 | 6,231,334 | (370,166) | 222,620 | (147,546) |
| 3612-00 | CITY OF BROOTEN | - | 24,285 | 14,043 | 11,047 | 49,375 | (2,292) | 3,236 | 944 |
| 3614-00 | CITY OF BROWERVILLE | - | 51,592 | 29,834 | 12,874 | 94,300 | (4,870) | 6,835 | 1,965 |
| 3620-00 | CITY OF BROWNS VALLEY | - | 36,627 | 21,180 | 9,488 | 67,295 | (3,457) | 436 | (3,022) |
| 3622-00 | CITY OF BROWNSDALE | - | 19,624 | 11,348 | 870 | 31,842 | (1,852) | 889 | (963) |
| 3625-00 | CITY OF BROWNSVILLE | - | 21,109 | 12,207 | 6,055 | 39,371 | (1,992) | 5,334 | 3,342 |
| 3628-00 | CITY OF BROWNTON | - | 33,705 | 19,490 | 23,886 | 77,081 | (3,181) | (10,959) | (14,141) |
| 3646-00 | CITY OF BUFFALO | - | 1,061,743 | 613,967 | 8,339 | 1,684,048 | (100,215) | 107,892 | 7,677 |
| 3648-00 | CITY OF BUFFALO LAKE | - | 58,787 | 33,994 | 20,865 | 113,646 | (5,549) | 23,199 | 17,651 |
| 3652-00 | CITY OF BUHL | - | 56,542 | 32,696 | 10,095 | 99,333 | (5,337) | 1,192 | (4,145) |
| 3660-01 | CITY OF NOWTHEN | - | 69,481 | 40,178 | - | 109,659 | (6,558) | 25,565 | 19,007 |
| 3678-00 | CITY OF BURNSVILLE | - | 2,716,984 | 1,571,133 | 27,733 | 4,315,850 | (256,448) | 154,390 | (102,058) |
| 3690-00 | CITY OF BUTTERFIELD | - | 16,267 | 9,407 | - | 25,674 | (1,535) | 2,450 | 914 |
| 3691-00 | TOWNSHIP OF BUTTERFIELD | - | - | - | - | - | - | (752) | (752) |
| 3702-00 | CITY OF BYRON | - | 188,293 | 108,883 | 144 | 297,320 | (17,772) | 27,085 | 9,313 |
| 3704-00 | TOWNSHIP OF CAIRO | - | 802 | 464 | 7,436 | 8,702 | (76) | (1,228) | (1,304) |
| 3708-00 | CITY OF CALEDONIA | - | 188,156 | 108,804 | 6,400 | 303,360 | (17,759) | 12,169 | (5,591) |
| 3712-00 | CITY OF CALLAWAY | - | 39,438 | 22,805 | 3,152 | 65,395 | (3,722) | 8,597 | 4,875 |
| 3714-00 | CITY OF CALUMET | - | 24,955 | 14,431 | 16,864 | 56,249 | (2,355) | (1,818) | (4,173) |
| 3720-00 | CITY OF CAMBRIDGE | - | 561,104 | 324,466 | 16,116 | 901,685 | (52,961) | 11,421 | (41,540) |
| 3721-00 | TOWNSHIP OF CAMBRIDGE | - | 12,134 | 7,016 | 2,697 | 21,847 | (1,145) | (8,328) | (9,473) |
| 3722-00 | TOWNSHIP OF CAMDEN | - | 1,405 | 812 | 7,621 | 9,839 | (133) | (1,822) | (1,955) |
| 3730-00 | TOWNSHIP OF CAMP | - | 1,322 | 765 | 1,480 | 3,567 | (125) | (377) | (502) |
| 3734-00 | CITY OF CAMPBELL | - | 5,206 | 3,010 | 6,057 | 14,273 | (491) | 1,076 | 585 |
| 3736-00 | CITY OF CANBY | - | 68,059 | 39,356 | 31,119 | 138,534 | (6,424) | (16,486) | (22,910) |
| 3746-00 | CITY OF CANNON FALLS | - | 315,921 | 182,686 | 48,286 | 546,893 | (29,819) | (47,660) | (77,478) |
| 3750-00 | TOWNSHIP OF CANNON FALLS | - | 5,597 | 3,236 | - | 8,833 | (528) | 1,612 | 1,084 |
| 3751-00 | TOWNSHIP OF CANOSIA | - | 5,581 | 3,227 | - | 8,808 | (527) | 693 | 166 |
| 3756-00 | CITY OF CANTON | - | 20,941 | 12,109 | 3,914 | 36,964 | (1,977) | (1,675) | (3,651) |
| 3760-00 | TOWNSHIP OF CARIMONA | - | 62 | 36 | 4,854 | 4,952 | (6) | (1,547) | (1,553) |
| 3766-00 | CITY OF CARLOS | - | 16,621 | 9,612 | 1,584 | 27,817 | (1,569) | 2,172 | 603 |
| 3767-00 | TOWNSHIP OF CARLOS | - | 2,799 | 1,618 | 185 | 4,603 | (264) | 1,468 | 1,204 |
| 3770-00 | CITY OF CARLTON | - | 62,910 | 36,379 | - | 99,289 | (5,938) | 15,635 | 9,697 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 3771-00 | TOWNSHIP OF CARROLTON | \$ 4,629 | \$ 11,244 | \$ (737) | \$ 441 | \$ - | \$ 112 | \$ 2,378 | \$ 2,931 |
| 3773-00 | TOWNSHIP OF CARPENTER | 2,958 | 7,184 | (471) | 282 | - | 71 | 1,785 | 2,138 |
| 3780-01 | CITY OF CARVER | 596,764 | 1,449,446 | (94,953) | 56,859 | - | 14,379 | 76,255 | 147,492 |
| 3782-00 | TOWNSHIP OF CASCADE | 14,700 | 35,705 | (2,339) | 1,401 | - | 354 | 1,405 | 3,160 |
| 3786-00 | CITY OF CASS LAKE | 122,931 | 298,580 | (19,560) | 11,713 | - | 2,962 | 7,534 | 22,208 |
| 3790-00 | TOWNSHIP OF CASTLE ROCK | 23,186 | 56,316 | (3,689) | 2,209 | - | 559 | 2,719 | 5,487 |
| 3801-00 | TOWNSHIP OF CEDAR-MARTIN COUNTY | 12,694 | 30,831 | (2,020) | 1,209 | - | 306 | - | 1,515 |
| 3806-00 | CITY OF CENTER CITY | 60,681 | 147,385 | (9,655) | 5,782 | - | 1,462 | 1,659 | 8,903 |
| 3808-00 | CITY OF CENTERVILLE | 309,920 | 752,747 | (49,312) | 29,529 | - | 7,467 | 3,916 | 40,912 |
| 3818-00 | CITY OF CEYLON | 36,020 | 87,487 | (5,731) | 3,432 | - | 868 | - | 4,300 |
| 3824-00 | CITY OF CHAMPLIN | 1,978,677 | 4,805,897 | (314,834) | 188,525 | - | 47,675 | 84,001 | 320,200 |
| 3828-00 | CITY OF CHANDLER | 32,273 | 78,385 | (5,135) | 3,075 | - | 778 | 1,480 | 5,332 |
| 3832-00 | CITY OF CHANHASSEN | 2,578,850 | 6,263,622 | (410,329) | 245,708 | - | 62,135 | - | 307,843 |
| 3836-00 | CITY OF CHASKA | 5,434,516 | 13,199,587 | (864,704) | 517,790 | - | 130,940 | 402,531 | 1,051,261 |
| 3840-00 | CITY OF CHATFIELD | 423,633 | 1,028,938 | (67,406) | 40,363 | - | 10,207 | 28,514 | 79,084 |
| 3844-00 | TOWNSHIP OF CHATHAM | 25,089 | 60,937 | (3,992) | 2,390 | - | 604 | 2,015 | 5,010 |
| 3850-00 | TOWNSHIP OF CHERRY GROVE | 4,224 | 10,261 | (672) | 402 | - | 102 | 5,054 | 5,558 |
| 3862-00 | CITY OF CHISAGO | 542,302 | 1,317,166 | (86,287) | 51,669 | - | 13,066 | 21,252 | 85,988 |
| 3864-00 | TOWNSHIP OF CHISAGO LAKE | 54,128 | 131,469 | (8,613) | 5,157 | - | 1,304 | 2,418 | 8,879 |
| 3865-00 | CHISAGO LAKES JOINT SEWAGE TREATMENT COM | - | - | - | - | - | - | - | - |
| 3866-00 | CITY OF CHISHOLM | 868,436 | 2,109,294 | (138,180) | 82,743 | - | 20,924 | 49,517 | 153,185 |
| 3868-00 | CITY OF CHOKIO | 49,292 | 119,721 | (7,843) | 4,696 | - | 1,188 | 22,675 | 28,559 |
| 3872-00 | CITY OF CIRCLE PINES | 637,589 | 1,548,603 | (101,449) | 60,748 | - | 15,362 | 12,585 | 88,696 |
| 3874-00 | CITY OF CLARA CITY | 116,643 | 283,306 | (18,559) | 11,113 | - | 2,810 | - | 13,924 |
| 3874-02 | CITY OF CLARA CITY CARE CENTER | 1,127,103 | 2,737,557 | (179,337) | 107,388 | - | 27,157 | 88,658 | 223,202 |
| 3878-00 | CITY OF CLAREMONT | 59,633 | 144,839 | (9,488) | 5,682 | - | 1,437 | 9,870 | 16,989 |
| 3880-00 | CITY OF CLARISSA | 110,835 | 269,202 | (17,635) | 10,560 | - | 2,670 | 6,108 | 19,339 |
| 3886-00 | CITY OF CLARKFIELD | 132,997 | 323,029 | (21,162) | 12,672 | - | 3,204 | 22,671 | 38,547 |
| 3886-01 | CLARKFIELD CARE CENTER | 766,102 | 1,860,742 | (121,897) | 72,993 | - | 18,459 | 59,241 | 150,693 |
| 3888-00 | CITY OF CLARKS GROVE | 51,608 | 125,347 | (8,211) | 4,917 | - | 1,243 | 886 | 7,046 |
| 3896-00 | CITY OF CLEAR LAKE | 31,750 | 77,115 | (5,052) | 3,025 | - | 765 | 1,165 | 4,955 |
| 3896-01 | CLEAR LAKE/CLEARWATER SEWER AUTHORITY | 58,013 | 140,905 | (9,231) | 5,527 | - | 1,398 | 13,419 | 20,344 |
| 3897-00 | TOWNSHIP OF CLEAR LAKE | 21,657 | 52,602 | (3,446) | 2,063 | - | 522 | 28,444 | 31,029 |
| 3898-00 | CITY OF CLEARBROOK | 129,728 | 315,088 | (20,641) | 12,360 | - | 3,126 | 2,166 | 17,652 |
| 3900-00 | TOWNSHIP OF CLEARWATER | 41,266 | 100,229 | (6,566) | 3,932 | - | 994 | 8,156 | 13,082 |
| 3902-00 | CITY OF CLEARWATER | 200,393 | 486,723 | (31,885) | 19,093 | - | 4,828 | 12,205 | 36,126 |
| 3904-00 | CITY OF CLEMENTS | 21,752 | 52,832 | (3,461) | 2,072 | - | 524 | 28,569 | 31,165 |
| 3908-00 | CITY OF CLEVELAND | 115,561 | 280,679 | (18,387) | 11,010 | - | 2,784 | 32,036 | 45,830 |
| 3913-00 | CITY OF CLIMAX | 21,762 | 52,856 | (3,463) | 2,073 | - | 524 | - | 2,598 |
| 3916-00 | TOWNSHIP OF CLINTON-ROCK COUNTY | 4,963 | 12,054 | (790) | 473 | - | 120 | 572 | 1,164 |
| 3920-00 | CITY OF CLINTON | 50,176 | 121,869 | (7,984) | 4,781 | - | 1,209 | - | 5,990 |
| 3932-00 | CITY OF CLOQUET | 1,392,390 | 3,381,898 | (221,548) | 132,664 | - | 33,549 | 45,079 | 211,292 |
| 3952-00 | CITY OF COHASSET | 325,881 | 791,515 | (51,852) | 31,049 | - | 7,852 | 4,918 | 43,819 |
| 3954-00 | TOWNSHIP OF COKATO | 38,380 | 93,219 | (6,107) | 3,657 | - | 925 | 7,242 | 11,823 |
| 3956-00 | CITY OF COKATO | 228,736 | 555,563 | (36,395) | 21,793 | - | 5,511 | 43,219 | 70,524 |
| 3958-00 | CITY OF COLD SPRING | 410,546 | 997,153 | (65,323) | 39,116 | - | 9,892 | 62,743 | 111,751 |
| 3960-01 | CITY OF COLERAINE | 205,700 | 499,612 | (32,730) | 19,599 | - | 4,956 | 62,062 | 86,617 |
| 3965-00 | TOWNSHIP OF COLLEGEVILLE | 17,591 | 42,727 | (2,799) | 1,676 | - | 424 | 7,910 | 10,009 |
| 3970-00 | CITY OF COLOGNE | 148,045 | 359,578 | (23,556) | 14,105 | - | 3,567 | 7,840 | 25,512 |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | 3,045,475 | 7,396,981 | (484,576) | 290,167 | - | 73,378 | 225,404 | 588,950 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3771-00 | TOWNSHIP OF CARROLTON | \$ - | \$ 1,842 | \$ 1,065 | \$ 1,039 | \$ 3,946 | \$ (174) | \$ (98) | \$ (272) |
| 3773-00 | TOWNSHIP OF CARPENTER | - | 1,177 | 681 | 993 | 2,850 | (111) | 571 | 459 |
| 3780-01 | CITY OF CARVER | - | 237,458 | 137,313 | 25,080 | 399,851 | (22,413) | 51,843 | 29,430 |
| 3782-00 | TOWNSHIP OF CASCADE | - | 5,849 | 3,382 | 306 | 9,538 | (552) | (1,059) | (1,611) |
| 3786-00 | CITY OF CASS LAKE | - | 48,915 | 28,286 | 15,514 | 92,716 | (4,617) | 8,887 | 4,270 |
| 3790-00 | TOWNSHIP OF CASTLE ROCK | - | 9,226 | 5,335 | 571 | 15,132 | (871) | 2,198 | 1,328 |
| 3801-00 | TOWNSHIP OF CEDAR-MARTIN COUNTY | - | 5,051 | 2,921 | 5,805 | 13,777 | (477) | (2,416) | (2,892) |
| 3806-00 | CITY OF CENTER CITY | - | 24,146 | 13,963 | 6,778 | 44,886 | (2,279) | (4,253) | (6,532) |
| 3808-00 | CITY OF CENTERVILLE | - | 123,320 | 71,312 | 4,540 | 199,172 | (11,640) | 3,221 | (8,419) |
| 3818-00 | CITY OF CEYLON | - | 14,333 | 8,288 | 3,286 | 25,907 | (1,353) | (1,393) | (2,746) |
| 3824-00 | CITY OF CHAMPLIN | - | 787,335 | 455,287 | 35,198 | 1,277,819 | (74,314) | 19,169 | (55,145) |
| 3828-00 | CITY OF CHANDLER | - | 12,842 | 7,426 | 2,993 | 23,261 | (1,212) | (1,325) | (2,537) |
| 3832-00 | CITY OF CHANHASSEN | - | 1,026,149 | 593,384 | 152,639 | 1,772,173 | (96,855) | 5,842 | (91,013) |
| 3836-00 | CITY OF CHASKA | - | 2,162,446 | 1,250,463 | 128,951 | 3,541,860 | (204,107) | 170,528 | (33,579) |
| 3840-00 | CITY OF CHATFIELD | - | 168,568 | 97,476 | - | 266,044 | (15,911) | 9,512 | (6,398) |
| 3844-00 | TOWNSHIP OF CHATHAM | - | 9,983 | 5,773 | 8,392 | 24,148 | (942) | (2,153) | (3,095) |
| 3850-00 | TOWNSHIP OF CHERRY GROVE | - | 1,681 | 972 | 6,450 | 9,103 | (159) | 1,205 | 1,047 |
| 3862-00 | CITY OF CHISAGO | - | 215,787 | 124,782 | - | 340,569 | (20,367) | 15,318 | (6,050) |
| 3864-00 | TOWNSHIP OF CHISAGO LAKE | - | 21,538 | 12,455 | 5,906 | 39,899 | (2,033) | (586) | (2,619) |
| 3865-00 | CHISAGO LAKES JOINT SEWAGE TREATMENT COM | - | - | - | - | - | - | (14,282) | (14,282) |
| 3866-00 | CITY OF CHISHOLM | - | 345,559 | 199,824 | 44,594 | 589,977 | (32,616) | 67,739 | 35,122 |
| 3868-00 | CITY OF CHOKIO | - | 19,614 | 11,342 | 14,135 | 45,091 | (1,851) | (980) | (2,832) |
| 3872-00 | CITY OF CIRCLE PINES | - | 253,703 | 146,707 | 51,848 | 452,258 | (23,946) | (7,100) | (31,145) |
| 3874-00 | CITY OF CLARA CITY | - | 46,413 | 26,839 | 50,530 | 123,782 | (4,381) | (31,695) | (36,075) |
| 3874-02 | CITY OF CLARA CITY CARE CENTER | - | 448,485 | 259,343 | 38,583 | 746,411 | (42,331) | (1,906) | (44,237) |
| 3878-00 | CITY OF CLAREMONT | - | 23,728 | 13,721 | 5,152 | 42,602 | (2,240) | (4,282) | (6,522) |
| 3880-00 | CITY OF CLARISSA | - | 44,102 | 25,503 | 1,532 | 71,137 | (4,163) | 2,222 | (1,941) |
| 3886-00 | CITY OF CLARKFIELD | - | 52,921 | 30,602 | 1,220 | 84,743 | (4,995) | (335) | (5,330) |
| 3886-01 | CLARKFIELD CARE CENTER | - | 304,839 | 176,277 | 5,940 | 487,057 | (28,773) | (664) | (29,437) |
| 3888-00 | CITY OF CLARKS GROVE | - | 20,535 | 11,875 | 1,172 | 33,583 | (1,938) | (506) | (2,444) |
| 3896-00 | CITY OF CLEAR LAKE | - | 12,633 | 7,305 | 45,057 | 64,996 | (1,192) | (15,904) | (17,097) |
| 3896-01 | CLEAR LAKE/CLEARWATER SEWER AUTHORITY | - | 23,084 | 13,349 | 10,332 | 46,764 | (2,179) | (3,791) | (5,970) |
| 3897-00 | TOWNSHIP OF CLEAR LAKE | - | 8,618 | 4,983 | - | 13,601 | (813) | 9,481 | 8,668 |
| 3898-00 | CITY OF CLEARBROOK | - | 51,620 | 29,850 | 12,807 | 94,277 | (4,872) | (2,725) | (7,597) |
| 3900-00 | TOWNSHIP OF CLEARWATER | - | 16,420 | 9,495 | - | 25,915 | (1,550) | 3,334 | 1,784 |
| 3902-00 | CITY OF CLEARWATER | - | 79,738 | 46,110 | 876 | 126,724 | (7,526) | 8,409 | 882 |
| 3904-00 | CITY OF CLEMENTS | - | 8,655 | 5,005 | 1,102 | 14,763 | (817) | 5,083 | 4,266 |
| 3908-00 | CITY OF CLEVELAND | - | 45,983 | 26,590 | 6,791 | 79,364 | (4,340) | 10,634 | 6,293 |
| 3913-00 | CITY OF CLIMAX | - | 8,659 | 5,007 | 1,916 | 15,582 | (817) | (1,505) | (2,322) |
| 3916-00 | TOWNSHIP OF CLINTON-ROCK COUNTY | - | 1,975 | 1,142 | 1,480 | 4,597 | (186) | (649) | (835) |
| 3920-00 | CITY OF CLINTON | - | 19,965 | 11,545 | 11,683 | 43,194 | (1,884) | 12,777 | 10,893 |
| 3932-00 | CITY OF CLOQUET | - | 554,045 | 320,384 | 91,338 | 965,768 | (52,295) | (30,752) | (83,047) |
| 3952-00 | CITY OF COHASSET | - | 129,671 | 74,984 | 38,015 | 242,670 | (12,239) | (11,096) | (23,336) |
| 3954-00 | TOWNSHIP OF COKATO | - | 15,272 | 8,831 | 7,900 | 32,002 | (1,441) | 2,028 | 586 |
| 3956-00 | CITY OF COKATO | - | 91,016 | 52,631 | 16,393 | 160,041 | (8,591) | 4,038 | (4,553) |
| 3958-00 | CITY OF COLD SPRING | - | 163,360 | 94,465 | - | 257,826 | (15,419) | 25,333 | 9,914 |
| 3960-01 | CITY OF COLERAINE | - | 81,850 | 47,331 | 55,275 | 184,456 | (7,726) | (1,767) | (9,493) |
| 3965-00 | TOWNSHIP OF COLLEGEVILLE | - | 7,000 | 4,048 | 2,168 | 13,215 | (661) | 3,162 | 2,502 |
| 3970-00 | CITY OF COLOGNE | - | 58,908 | 34,065 | 59,347 | 152,320 | (5,560) | (19,151) | (24,711) |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | - | 1,211,823 | 700,753 | 214,400 | 2,126,977 | (114,380) | 21,232 | (93,148) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 3976-00 | CITY OF COLUMBUS | \$ 330,065 | \$ 801,677 | \$ (52,518) | \$ 31,448 | \$ - | \$ 7,953 | \$ 35,058 | \$ 74,459 |
| 3982-00 | CITY OF COMFREY | 61,367 | 149,052 | (9,764) | 5,847 | - | 1,479 | 694 | 8,020 |
| 3998-00 | CITY OF COOK HOSPITAL | 2,618,873 | 6,360,832 | (416,698) | 249,521 | - | 63,100 | - | 312,621 |
| 4002-00 | CITY OF COOK | 225,005 | 546,502 | (35,801) | 21,438 | - | 5,421 | 6,897 | 33,756 |
| 4008-00 | CITY OF COON RAPIDS | 5,229,592 | 12,701,858 | (832,098) | 498,266 | - | 126,003 | 15,783 | 640,052 |
| 4011-00 | TOWNSHIP OF ADAMS | 675 | 1,638 | (107) | 64 | - | 16 | 77 | 157 |
| 4014-00 | CITY OF CORCORAN | 903,093 | 2,193,471 | (143,694) | 86,045 | - | 21,759 | 245,124 | 352,928 |
| 4018-00 | TOWNSHIP OF CORINNA | 114,242 | 277,476 | (18,177) | 10,885 | - | 2,753 | - | 13,637 |
| 4025-00 | TOWNSHIP OF CORMORANT | 24,468 | 59,428 | (3,893) | 2,331 | - | 590 | 33,643 | 36,564 |
| 4036-00 | CITY OF COSMOS | 31,980 | 77,675 | (5,088) | 3,047 | - | 771 | 12,479 | 16,297 |
| 4038-00 | CITY OF COTTAGE GROVE | 4,196,431 | 10,192,472 | (667,708) | 399,828 | - | 101,110 | 454,950 | 955,888 |
| 4040-00 | TOWNSHIP OF COTTON | 10,818 | 26,274 | (1,721) | 1,031 | - | 261 | 1,589 | 2,881 |
| 4042-00 | CITY OF COTTONWOOD | 142,879 | 347,031 | (22,734) | 13,613 | - | 3,443 | 28,917 | 45,973 |
| 4043-00 | TOWN OF CRANE LAKE | 9,550 | 23,197 | (1,520) | 910 | - | 230 | 12,543 | 13,683 |
| 4044-00 | CRANE LAKE WATER & SANITARY DISTRICT | 44,957 | 109,194 | (7,153) | 4,283 | - | 1,083 | 3,982 | 9,348 |
| 4046-00 | CITY OF COURTLAND | 40,370 | 98,052 | (6,423) | 3,846 | - | 973 | 3,386 | 8,205 |
| 4050-00 | CITY OF CREDIT RIVER | 86,961 | 211,214 | (13,837) | 8,285 | - | 2,095 | 66,321 | 76,702 |
| 4056-00 | CITY OF CROMWELL | 75,895 | 184,338 | (12,076) | 7,231 | - | 1,829 | 15,170 | 24,230 |
| 4057-00 | TOWNSHIP OF CROOKED LAKE | 54,503 | 132,378 | (8,672) | 5,193 | - | 1,313 | 5,837 | 12,343 |
| 4064-00 | CITY OF CROOKSTON | 977,638 | 2,374,530 | (155,555) | 93,148 | - | 23,555 | 51,772 | 168,475 |
| 4070-00 | CITY OF CROSBY | 275,476 | 669,088 | (43,832) | 26,247 | - | 6,637 | 10,573 | 43,457 |
| 4072-00 | CITY OF CROSSLAKE | 416,683 | 1,012,058 | (66,300) | 39,701 | - | 10,040 | 86,844 | 136,585 |
| 4080-00 | TOWNSHIP OF CROW WING | 681 | 1,653 | (108) | 65 | - | 16 | 894 | 975 |
| 4082-00 | CITY OF CRYSTAL | 2,106,206 | 5,115,644 | (335,125) | 200,675 | - | 50,747 | 37,592 | 289,014 |
| 4088-00 | TOWNSHIP OF CULDRUM | 2,901 | 7,045 | (462) | 276 | - | 70 | 3,175 | 3,521 |
| 4092-00 | CITY OF CURRIE | 23,052 | 55,990 | (3,668) | 2,196 | - | 555 | 11,022 | 13,774 |
| 4093-00 | CITY OF CYRUS | 18,914 | 45,940 | (3,010) | 1,802 | - | 456 | 3,039 | 5,297 |
| 4114-00 | CITY OF DALTON | 32,215 | 78,246 | (5,126) | 3,069 | - | 776 | 877 | 4,722 |
| 4122-00 | CITY OF DANUBE | 52,087 | 126,511 | (8,288) | 4,963 | - | 1,255 | 3,090 | 9,308 |
| 4124-00 | CITY OF DANVERS | 4,695 | 11,403 | (747) | 447 | - | 113 | 6,166 | 6,726 |
| 4136-00 | CITY OF DARWIN | 12,984 | 31,537 | (2,066) | 1,237 | - | 313 | 1,034 | 2,584 |
| 4142-00 | CITY OF DASSEL | 233,686 | 567,587 | (37,183) | 22,265 | - | 5,630 | 7,244 | 35,139 |
| 4146-00 | CITY OF DAWSON | 199,602 | 484,801 | (31,759) | 19,018 | - | 4,809 | 9,843 | 33,669 |
| 4150-00 | CITY OF DAYTON | 773,080 | 1,877,689 | (123,007) | 73,658 | - | 18,627 | 177,340 | 269,625 |
| 4155-00 | TOWNSHIP OF DEAD LAKE | 10,240 | 24,871 | (1,629) | 976 | - | 247 | 1,568 | 2,790 |
| 4156-00 | TOWNSHIP OF DECORIA | 7,574 | 18,397 | (1,205) | 722 | - | 182 | 4,682 | 5,586 |
| 4158-00 | CITY OF DEEPHAVEN | 420,014 | 1,020,147 | (66,830) | 40,018 | - | 10,120 | 158,904 | 209,042 |
| 4164-00 | CITY OF DEER CREEK | 10,459 | 25,404 | (1,664) | 997 | - | 252 | 1,142 | 2,391 |
| 4170-00 | CITY OF DEER RIVER | 173,126 | 420,496 | (27,547) | 16,495 | - | 4,171 | 750 | 21,417 |
| 4182-00 | CITY OF DEERWOOD | 82,791 | 201,087 | (13,173) | 7,888 | - | 1,995 | - | 9,883 |
| 4183-00 | TOWNSHIP OF DEERWOOD | 27,347 | 66,421 | (4,351) | 2,606 | - | 659 | 666 | 3,930 |
| 4184-00 | CITY OF DE GRAFF | 41,929 | 101,839 | (6,671) | 3,995 | - | 1,010 | 6,154 | 11,159 |
| 4188-00 | CITY OF DELANO | 949,528 | 2,306,254 | (151,083) | 90,469 | - | 22,878 | 50,315 | 163,662 |
| 4188-02 | CITY OF DELANO MUNICIPAL UTILITIES | 485,114 | 1,178,267 | (77,188) | 46,221 | - | 11,688 | 58,055 | 115,964 |
| 4192-01 | CITY OF DELAVAN | 16,019 | 38,907 | (2,549) | 1,526 | - | 386 | - | 1,912 |
| 4202-00 | CITY OF BELLWOOD | - | - | - | - | - | - | - | - |
| 4214-00 | CITY OF DENT | 2,903 | 7,050 | (462) | 277 | - | 70 | - | 347 |
| 4220-00 | TOWNSHIP OF DES MOINES RIVER | 3,073 | 7,464 | (489) | 293 | - | 74 | 818 | 1,185 |
| 4226-00 | CITY OF DETROIT LAKES | 2,276,885 | 5,530,197 | (362,283) | 216,937 | - | 54,860 | - | 271,797 |
| 4228-00 | TOWNSHIP OF DEWALD | 3,474 | 8,437 | (553) | 331 | - | 84 | 2,200 | 2,615 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3976-00 | CITY OF COLUMBUS | \$ - | \$ 131,336 | \$ 75,947 | \$ 6,874 | \$ 214,157 | \$ (12,396) | \$ 24,068 | \$ 11,672 |
| 3982-00 | CITY OF COMFREY | - | 24,419 | 14,120 | 6,198 | 44,737 | (2,305) | (2,552) | (4,857) |
| 3998-00 | CITY OF COOK HOSPITAL | - | 1,042,075 | 602,594 | 166,158 | 1,810,827 | (98,358) | (126,578) | (224,936) |
| 4002-00 | CITY OF COOK | - | 89,532 | 51,773 | 11,235 | 152,540 | (8,451) | (12,054) | (20,505) |
| 4008-00 | CITY OF COON RAPIDS | - | 2,080,905 | 1,203,311 | 373,173 | 3,657,388 | (196,410) | (128,408) | (324,818) |
| 4011-00 | TOWNSHIP OF ADAMS | - | 268 | 155 | 2,097 | 2,521 | (25) | 222 | 197 |
| 4014-00 | CITY OF CORCORAN | - | 359,349 | 207,799 | - | 567,148 | (33,918) | 164,964 | 131,047 |
| 4018-00 | TOWNSHIP OF CORINNA | - | 45,458 | 26,287 | 10,310 | 82,055 | (4,291) | (346) | (4,637) |
| 4025-00 | TOWNSHIP OF CORMORANT | - | 9,736 | 5,630 | 28,459 | 43,825 | (919) | 9,054 | 8,136 |
| 4036-00 | CITY OF COSMOS | - | 12,725 | 7,359 | 22,270 | 42,353 | (1,201) | (14,327) | (15,528) |
| 4038-00 | CITY OF COTTAGE GROVE | - | 1,669,800 | 965,584 | 19,342 | 2,654,726 | (157,607) | 301,737 | 144,129 |
| 4040-00 | TOWNSHIP OF COTTON | - | 4,304 | 2,489 | 6,183 | 12,977 | (406) | (4,368) | (4,774) |
| 4042-00 | CITY OF COTTONWOOD | - | 56,853 | 32,876 | 4,592 | 94,321 | (5,366) | 11,729 | 6,363 |
| 4043-00 | TOWN OF CRANE LAKE | - | 3,800 | 2,198 | - | 5,998 | (359) | 4,181 | 3,822 |
| 4044-00 | CRANE LAKE WATER & SANITARY DISTRICT | - | 17,889 | 10,345 | 4,237 | 32,470 | (1,688) | (19,820) | (21,508) |
| 4046-00 | CITY OF COURTLAND | - | 16,064 | 9,289 | 1,514 | 26,867 | (1,516) | (388) | (1,904) |
| 4050-00 | CITY OF CREDIT RIVER | - | 34,603 | 20,009 | 54,078 | 108,690 | (3,266) | 23,190 | 19,924 |
| 4056-00 | CITY OF CROMWELL | - | 30,200 | 17,463 | 3,160 | 50,823 | (2,850) | (303) | (3,153) |
| 4057-00 | TOWNSHIP OF CROOKED LAKE | - | 21,687 | 12,541 | 9,568 | 43,796 | (2,047) | 1,606 | (441) |
| 4064-00 | CITY OF CROOKSTON | - | 389,012 | 224,951 | 28,907 | 642,869 | (36,718) | 32,590 | (4,128) |
| 4070-00 | CITY OF CROSBY | - | 109,614 | 63,386 | 88,775 | 261,775 | (10,346) | (20,384) | (30,730) |
| 4072-00 | CITY OF CROSSLAKE | - | 165,802 | 95,877 | 5,197 | 266,877 | (15,650) | 33,294 | 17,645 |
| 4080-00 | TOWNSHIP OF CROW WING | - | 271 | 157 | - | 427 | (26) | 298 | 272 |
| 4082-00 | CITY OF CRYSTAL | - | 838,079 | 484,631 | 23,923 | 1,346,633 | (79,104) | (29,303) | (108,407) |
| 4088-00 | TOWNSHIP OF CULDRUM | - | 1,154 | 667 | 4,540 | 6,362 | (109) | 395 | 286 |
| 4092-00 | CITY OF CURRIE | - | 9,173 | 5,304 | 8,341 | 22,817 | (866) | (1,312) | (2,178) |
| 4093-00 | CITY OF CYRUS | - | 7,526 | 4,352 | 2,253 | 14,131 | (710) | (965) | (1,676) |
| 4114-00 | CITY OF DALTON | - | 12,819 | 7,413 | 7,463 | 27,694 | (1,210) | (1,207) | (2,417) |
| 4122-00 | CITY OF DANUBE | - | 20,726 | 11,985 | 636 | 33,346 | (1,956) | 1,841 | (116) |
| 4124-00 | CITY OF DANVERS | - | 1,868 | 1,080 | 227 | 3,175 | (176) | 1,387 | 1,211 |
| 4136-00 | CITY OF DARWIN | - | 5,167 | 2,988 | 13,964 | 22,118 | (488) | (14,502) | (14,990) |
| 4142-00 | CITY OF DASSEL | - | 92,986 | 53,770 | 4,677 | 151,434 | (8,777) | 1,175 | (7,602) |
| 4146-00 | CITY OF DAWSON | - | 79,423 | 45,928 | 22,799 | 148,150 | (7,497) | (10,230) | (17,727) |
| 4150-00 | CITY OF DAYTON | - | 307,616 | 177,883 | 2,017 | 487,516 | (29,035) | 106,712 | 77,677 |
| 4155-00 | TOWNSHIP OF DEAD LAKE | - | 4,075 | 2,356 | 4,515 | 10,946 | (385) | 1,486 | 1,101 |
| 4156-00 | TOWNSHIP OF DECORIA | - | 3,014 | 1,743 | 5,954 | 10,711 | (284) | 210 | (75) |
| 4158-00 | CITY OF DEEHPHAVEN | - | 167,127 | 96,644 | 6,269 | 270,040 | (15,775) | 51,640 | 35,865 |
| 4164-00 | CITY OF DEER CREEK | - | 4,162 | 2,407 | 5,102 | 11,670 | (393) | (1,266) | (1,658) |
| 4170-00 | CITY OF DEER RIVER | - | 68,888 | 39,836 | 20,766 | 129,490 | (6,502) | (12,468) | (18,971) |
| 4182-00 | CITY OF DEERWOOD | - | 32,943 | 19,050 | 12,927 | 64,920 | (3,109) | (4,425) | (7,534) |
| 4183-00 | TOWNSHIP OF DEERWOOD | - | 10,882 | 6,292 | 3,607 | 20,781 | (1,027) | 341 | (686) |
| 4184-00 | CITY OF DE GRAFF | - | 16,684 | 9,648 | 7,521 | 33,853 | (1,575) | 5,077 | 3,502 |
| 4188-00 | CITY OF DELANO | - | 377,826 | 218,483 | 10,849 | 607,158 | (35,662) | 53,479 | 17,818 |
| 4188-02 | CITY OF DELANO MUNICIPAL UTILITIES | - | 193,032 | 111,623 | - | 304,655 | (18,220) | 7,941 | (10,278) |
| 4192-01 | CITY OF DELAVAN | - | 6,374 | 3,686 | 1,063 | 11,123 | (602) | (1,796) | (2,398) |
| 4202-00 | CITY OF BELLWOOD | - | - | - | 4,769 | 4,769 | - | (5,224) | (5,224) |
| 4214-00 | CITY OF DENT | - | 1,155 | 668 | 3,475 | 5,298 | (109) | (1,548) | (1,657) |
| 4220-00 | TOWNSHIP OF DES MOINES RIVER | - | 1,223 | 707 | 1,192 | 3,122 | (115) | (61) | (177) |
| 4226-00 | CITY OF DETROIT LAKES | - | 905,994 | 523,903 | 123,281 | 1,553,179 | (85,514) | (34,438) | (119,952) |
| 4228-00 | TOWNSHIP OF DEWALD | - | 1,382 | 799 | 628 | 2,810 | (130) | (633) | (764) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 4234-00 | CITY OF DEXTER | \$ 29,302 | \$ 71,170 | \$ (4,662) | \$ 2,792 | \$ - | \$ 706 | \$ 2,493 | \$ 5,990 |
| 4240-00 | CITY OF DILWORTH | 255,291 | 620,062 | (40,620) | 24,324 | - | 6,151 | 6,354 | 36,828 |
| 4242-00 | CITY OF DODGE CENTER | 439,575 | 1,067,659 | (69,942) | 41,882 | - | 10,591 | 7,181 | 59,654 |
| 4252-00 | CITY OF DONNELLY | 6,438 | 15,636 | (1,024) | 613 | - | 155 | 1,805 | 2,573 |
| 4260-00 | TOWNSHIP OF DOUGLAS | 9,608 | 23,337 | (1,529) | 915 | - | 232 | 985 | 2,132 |
| 4269-00 | TOWNSHIP OF DRESBACH | 18,344 | 44,555 | (2,919) | 1,748 | - | 442 | 3,938 | 6,127 |
| 4280-00 | DULUTH ENTERTAINMENT CONVENTION | 1,868,652 | 4,538,663 | (297,327) | 178,042 | - | 45,024 | 280,991 | 504,057 |
| 4300-01 | CITY OF DULUTH | 16,649,665 | 40,439,425 | (2,649,183) | 1,586,349 | - | 401,160 | 66,966 | 2,054,475 |
| 4301-00 | TOWNSHIP OF DULUTH | 43,489 | 105,629 | (6,920) | 4,144 | - | 1,048 | 9,482 | 14,674 |
| 4332-00 | CITY OF DUMONT | 13,392 | 32,527 | (2,131) | 1,276 | - | 323 | - | 1,599 |
| 4336-00 | CITY OF DUNDAS | 160,917 | 390,843 | (25,604) | 15,332 | - | 3,877 | 4,739 | 23,948 |
| 4338-00 | CITY OF DUNDEE | 9,188 | 22,316 | (1,462) | 875 | - | 221 | - | 1,097 |
| 4340-00 | TOWNSHIP OF DUNN | 3,436 | 8,345 | (547) | 327 | - | 83 | 82 | 492 |
| 4342-00 | CITY OF DUNNELL | 36,867 | 89,545 | (5,866) | 3,513 | - | 888 | 6,105 | 10,506 |
| 4344-00 | TOWNSHIP OF EAST SIDE | 4,993 | 12,128 | (794) | 476 | - | 120 | 1,552 | 2,149 |
| 4346-00 | CITY OF EAGAN | 7,158,945 | 17,387,953 | (1,139,083) | 682,091 | - | 172,489 | 93,150 | 947,730 |
| 4350-00 | CITY OF EAGLE BEND | 90,903 | 220,790 | (14,464) | 8,661 | - | 2,190 | - | 10,851 |
| 4356-00 | CITY OF EAGLE LAKE | 166,155 | 403,566 | (26,438) | 15,831 | - | 4,003 | 7,292 | 27,127 |
| 4357-00 | TOWNSHIP OF EAGLE LAKE | 2,532 | 6,151 | (403) | 241 | - | 61 | - | 302 |
| 4362-00 | CITY OF EAST BETHEL | 556,690 | 1,352,112 | (88,577) | 53,040 | - | 13,413 | - | 66,453 |
| 4366-00 | CITY OF EAST GRAND FORKS | 2,026,044 | 4,920,943 | (322,371) | 193,038 | - | 48,816 | 1,377 | 243,231 |
| 4369-00 | CITY OF EAST GULL LAKE | 144,588 | 351,182 | (23,006) | 13,776 | - | 3,484 | 9,237 | 26,497 |
| 4382-00 | CITY OF EASTON | 7,318 | 17,774 | (1,164) | 697 | - | 176 | 870 | 1,744 |
| 4388-00 | CITY OF ECHO | 40,582 | 98,568 | (6,457) | 3,867 | - | 978 | 1,800 | 6,644 |
| 4404-00 | CITY OF EDEN PRAIRIE | 7,856,170 | 19,081,404 | (1,250,021) | 748,521 | - | 189,288 | 24,498 | 962,307 |
| 4406-00 | CITY OF EDEN VALLEY | 97,201 | 236,087 | (15,466) | 9,261 | - | 2,342 | 7,071 | 18,675 |
| 4408-00 | CITY OF EDGERTON | 132,993 | 323,019 | (21,161) | 12,671 | - | 3,204 | 2,186 | 18,062 |
| 4410-00 | CITY OF EDINA | 9,845,456 | 23,913,067 | (1,566,543) | 938,056 | - | 237,218 | 252,525 | 1,427,799 |
| 4420-00 | CITY OF EITZEN | 23,686 | 57,531 | (3,769) | 2,257 | - | 571 | - | 2,828 |
| 4434-00 | CITY OF ELBOW LAKE | 340,086 | 826,016 | (54,112) | 32,403 | - | 8,194 | 5,395 | 45,992 |
| 4440-00 | CITY OF ELGIN | 90,551 | 219,933 | (14,408) | 8,628 | - | 2,182 | - | 10,809 |
| 4444-00 | CITY OF ELIZABETH | 49,647 | 120,585 | (7,899) | 4,730 | - | 1,196 | 7,698 | 13,625 |
| 4445-00 | TOWNSHIP OF ELIZABETH | 10,849 | 26,350 | (1,726) | 1,034 | - | 261 | 1,142 | 2,437 |
| 4452-00 | CITY OF ELK RIVER | 3,279,078 | 7,964,366 | (521,745) | 312,424 | - | 79,007 | 6,487 | 397,918 |
| 4452-01 | ELK RIVER UTILITIES | 1,865,124 | 4,530,094 | (296,766) | 177,706 | - | 44,939 | 59,636 | 282,280 |
| 4454-00 | CITY OF ELKO NEW MARKET | 510,610 | 1,240,191 | (81,245) | 48,650 | - | 12,303 | 76,108 | 137,060 |
| 4456-00 | CITY OF ELKTON | 7,759 | 18,845 | (1,235) | 739 | - | 187 | 834 | 1,760 |
| 4458-00 | CITY OF ELLENDALE | 64,403 | 156,424 | (10,247) | 6,136 | - | 1,552 | 7,885 | 15,573 |
| 4460-00 | TOWNSHIP OF ELLINGTON | 1,143 | 2,776 | (182) | 109 | - | 28 | 102 | 238 |
| 4467-00 | CITY OF ELLSWORTH PARKVIEW MANOR NURSING | 556,962 | 1,352,774 | (88,620) | 53,066 | - | 13,420 | 67,525 | 134,011 |
| 4468-00 | CITY OF ELLSWORTH | 33,495 | 81,355 | (5,330) | 3,191 | - | 807 | 6,472 | 10,470 |
| 4471-00 | TOWNSHIP OF ELM CREEK | 4,677 | 11,359 | (744) | 446 | - | 113 | 2,141 | 2,699 |
| 4486-00 | CITY OF ELMORE | 83,489 | 202,781 | (13,284) | 7,955 | - | 2,012 | 5,025 | 14,991 |
| 4492-00 | CITY OF ELY | 776,324 | 1,865,569 | (123,523) | 73,967 | - | 18,705 | - | 92,672 |
| 4496-00 | CITY OF ELYSIAN | 103,956 | 252,493 | (16,541) | 9,905 | - | 2,505 | 15,163 | 27,573 |
| 4500-00 | TOWNSHIP OF EMBARRASS | 33,488 | 81,336 | (5,328) | 3,191 | - | 807 | 9,827 | 13,824 |
| 4505-00 | CITY OF EMILY | 97,083 | 235,799 | (15,447) | 9,250 | - | 2,339 | 2,608 | 14,197 |
| 4508-00 | CITY OF EMMONS | 33,272 | 80,813 | (5,294) | 3,170 | - | 802 | 15,478 | 19,450 |
| 4510-00 | CITY OF EMPIRE | 137,512 | 333,994 | (21,880) | 13,102 | - | 3,313 | 6,450 | 22,865 |
| 4520-00 | CITY OF ERHARD | 2,436 | 5,918 | (388) | 232 | - | 59 | 1,752 | 2,042 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 4234-00 | CITY OF DEXTER | \$ - | \$ 11,659 | \$ 6,742 | \$ 5,492 | \$ 23,894 | \$ (1,101) | \$ (2,025) | \$ (3,125) |
| 4240-00 | CITY OF DILWORTH | - | 101,583 | 58,742 | 10,012 | 170,336 | (9,588) | (10,575) | (20,163) |
| 4242-00 | CITY OF DODGE CENTER | - | 174,911 | 101,145 | 52,386 | 328,442 | (16,509) | (4,114) | (20,623) |
| 4252-00 | CITY OF DONNELLY | - | 2,562 | 1,481 | 519 | 4,562 | (242) | (2,136) | (2,378) |
| 4260-00 | TOWNSHIP OF DOUGLAS | - | 3,823 | 2,211 | 8,411 | 14,445 | (361) | (2,471) | (2,832) |
| 4269-00 | TOWNSHIP OF DRESBACH | - | 7,299 | 4,221 | 890 | 12,411 | (689) | 2,411 | 1,722 |
| 4280-00 | DULUTH ENTERTAINMENT CONVENTION | - | 743,555 | 429,970 | 255,586 | 1,429,111 | (70,182) | 569,828 | 499,646 |
| 4300-01 | CITY OF DULUTH | - | 6,625,061 | 3,831,030 | 490,224 | 10,946,315 | (625,319) | (280,319) | (905,639) |
| 4301-00 | TOWNSHIP OF DULUTH | - | 17,305 | 10,007 | - | 27,312 | (1,633) | 6,315 | 4,681 |
| 4332-00 | CITY OF DUMONT | - | 5,329 | 3,081 | 2,540 | 10,951 | (503) | (1,554) | (2,057) |
| 4336-00 | CITY OF DUNDAS | - | 64,031 | 37,027 | 30,016 | 131,073 | (6,044) | 373 | (5,670) |
| 4338-00 | CITY OF DUNDEE | - | 3,656 | 2,114 | 1,175 | 6,945 | (345) | (611) | (956) |
| 4340-00 | TOWNSHIP OF DUNN | - | 1,367 | 791 | 1,083 | 3,241 | (129) | (1,712) | (1,841) |
| 4342-00 | CITY OF DUNNELL | - | 14,670 | 8,483 | 1,980 | 25,133 | (1,385) | 880 | (504) |
| 4344-00 | TOWNSHIP OF EAST SIDE | - | 1,987 | 1,149 | 1,559 | 4,695 | (188) | 800 | 613 |
| 4346-00 | CITY OF EAGAN | - | 2,848,612 | 1,647,248 | 151,291 | 4,647,152 | (268,872) | 76,287 | (192,585) |
| 4350-00 | CITY OF EAGLE BEND | - | 36,171 | 20,917 | 23,910 | 80,998 | (3,414) | (7,645) | (11,059) |
| 4356-00 | CITY OF EAGLE LAKE | - | 66,115 | 38,232 | 3,857 | 108,203 | (6,240) | 8,725 | 2,484 |
| 4357-00 | TOWNSHIP OF EAGLE LAKE | - | 1,008 | 583 | 815 | 2,406 | (95) | (1,210) | (1,306) |
| 4362-00 | CITY OF EAST BETHEL | - | 221,512 | 128,092 | 71,707 | 421,311 | (20,908) | (24,911) | (45,819) |
| 4366-00 | CITY OF EAST GRAND FORKS | - | 806,182 | 466,186 | 206,505 | 1,478,873 | (76,093) | (81,365) | (157,459) |
| 4369-00 | CITY OF EAST GULL LAKE | - | 57,533 | 33,269 | 4,808 | 95,611 | (5,430) | 5,426 | (4) |
| 4382-00 | CITY OF EASTON | - | 2,912 | 1,684 | 110 | 4,705 | (275) | 491 | 216 |
| 4388-00 | CITY OF ECHO | - | 16,148 | 9,338 | 6,253 | 31,739 | (1,524) | 6,517 | 4,992 |
| 4404-00 | CITY OF EDEN PRAIRIE | - | 3,126,045 | 1,807,678 | 327,677 | 5,261,400 | (295,058) | (119,406) | (414,464) |
| 4406-00 | CITY OF EDEN VALLEY | - | 38,677 | 22,366 | 8,828 | 69,871 | (3,651) | (2,667) | (6,317) |
| 4408-00 | CITY OF EDGERTON | - | 52,919 | 30,601 | 11,951 | 95,472 | (4,995) | (738) | (5,733) |
| 4410-00 | CITY OF EDINA | - | 3,917,601 | 2,265,405 | 388,269 | 6,571,275 | (369,770) | 78,653 | (291,118) |
| 4420-00 | CITY OF EITZEN | - | 9,425 | 5,450 | 2,606 | 17,481 | (890) | (1,591) | (2,481) |
| 4434-00 | CITY OF ELBOW LAKE | - | 135,324 | 78,253 | 11,352 | 224,928 | (12,773) | (3,713) | (16,486) |
| 4440-00 | CITY OF ELGIN | - | 36,031 | 20,835 | 20,699 | 77,566 | (3,401) | (8,844) | (12,245) |
| 4444-00 | CITY OF ELIZABETH | - | 19,755 | 11,424 | 2,011 | 33,190 | (1,865) | 6,733 | 4,869 |
| 4445-00 | TOWNSHIP OF ELIZABETH | - | 4,317 | 2,496 | 5,963 | 12,776 | (407) | (2,330) | (2,737) |
| 4452-00 | CITY OF ELK RIVER | - | 1,304,776 | 754,504 | 239,403 | 2,298,683 | (123,154) | (25,385) | (148,539) |
| 4452-01 | ELK RIVER UTILITIES | - | 742,151 | 429,159 | 79,161 | 1,250,470 | (70,049) | 14,757 | (55,292) |
| 4454-00 | CITY OF ELKO NEW MARKET | - | 203,176 | 117,490 | - | 320,666 | (19,177) | 36,393 | 17,216 |
| 4456-00 | CITY OF ELKTON | - | 3,087 | 1,785 | 1,970 | 6,842 | (291) | (960) | (1,251) |
| 4458-00 | CITY OF ELLENDALE | - | 25,627 | 14,819 | 3,185 | 43,631 | (2,419) | 3,188 | 769 |
| 4460-00 | TOWNSHIP OF ELLINGTON | - | 455 | 263 | 449 | 1,167 | (43) | (154) | (197) |
| 4467-00 | CITY OF ELLSWORTH PARKVIEW MANOR NURSING | - | 221,621 | 128,155 | - | 349,776 | (20,918) | 45,827 | 24,909 |
| 4468-00 | CITY OF ELLSWORTH | - | 13,328 | 7,707 | 18,704 | 39,739 | (1,258) | (6,032) | (7,290) |
| 4471-00 | TOWNSHIP OF ELM CREEK | - | 1,861 | 1,076 | 164 | 3,101 | (176) | 578 | 402 |
| 4486-00 | CITY OF ELMORE | - | 33,221 | 19,211 | 5,516 | 57,948 | (3,136) | (2,601) | (5,737) |
| 4492-00 | CITY OF ELY | - | 308,907 | 178,629 | 63,765 | 551,301 | (29,157) | (24,076) | (53,232) |
| 4496-00 | CITY OF ELYSIAN | - | 41,365 | 23,920 | - | 65,285 | (3,904) | 7,362 | 3,458 |
| 4500-00 | TOWNSHIP OF EMBARRASS | - | 13,325 | 7,705 | 3,137 | 24,168 | (1,258) | 3,175 | 1,917 |
| 4505-00 | CITY OF EMILY | - | 38,630 | 22,338 | 13,712 | 74,680 | (3,646) | (1,979) | (5,626) |
| 4508-00 | CITY OF EMMONS | - | 13,239 | 7,656 | 336 | 21,231 | (1,250) | 6,081 | 4,831 |
| 4510-00 | CITY OF EMPIRE | - | 54,717 | 31,641 | 6,037 | 92,395 | (5,165) | 362 | (4,802) |
| 4520-00 | CITY OF ERHARD | - | 969 | 561 | 1,180 | 2,710 | (92) | (1,219) | (1,311) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 4530-00 | CITY OF ERSKINE | \$ 45,088 | \$ 109,512 | \$ (7,174) | \$ 4,296 | \$ - | \$ 1,086 | \$ 26,798 | \$ 32,180 |
| 4544-00 | CITY OF EVANSVILLE | 56,283 | 136,704 | (8,955) | 5,363 | - | 1,356 | 3,413 | 10,131 |
| 4546-00 | CITY OF EVELETH | 747,662 | 1,815,954 | (118,963) | 71,236 | - | 18,014 | 19,336 | 108,586 |
| 4558-00 | CITY OF EXCELSIOR | 497,014 | 1,207,170 | (79,082) | 47,355 | - | 11,975 | 44,715 | 104,045 |
| 4562-00 | CITY OF EYOTA | 112,590 | 273,462 | (17,915) | 10,727 | - | 2,713 | 47 | 13,487 |
| 4572-00 | CITY OF FAIRFAX | 172,767 | 419,623 | (27,489) | 16,461 | - | 4,163 | - | 20,624 |
| 4573-00 | TOWNSHIP OF FAIRHAVEN | 23,661 | 57,468 | (3,765) | 2,254 | - | 570 | 21,358 | 24,183 |
| 4574-00 | TOWNSHIP OF FAIRFIELD--CROW WING COUNTY | 10,837 | 26,321 | (1,724) | 1,033 | - | 261 | 979 | 2,273 |
| 4578-00 | CITY OF FAIRMONT | 2,355,881 | 5,722,067 | (374,852) | 224,464 | - | 56,763 | 142,956 | 424,183 |
| 4585-00 | TOWNSHIP OF FAIRVIEW | 9,523 | 23,129 | (1,515) | 907 | - | 229 | 306 | 1,442 |
| 4588-00 | CITY OF FALCON HEIGHTS | 315,720 | 766,835 | (50,235) | 30,081 | - | 7,607 | 24,624 | 62,312 |
| 4592-00 | TOWNSHIP OF FALL LAKE | 14,486 | 35,184 | (2,305) | 1,380 | - | 349 | 5,488 | 7,218 |
| 4600-00 | CITY OF FARIBAULT | 2,800,250 | 6,801,368 | (445,557) | 266,803 | - | 67,470 | - | 334,272 |
| 4610-00 | CITY OF FARMINGTON | 2,251,403 | 5,468,305 | (358,228) | 214,509 | - | 54,246 | 123,362 | 392,117 |
| 4618-01 | TOWN OF FAYAL | 128,624 | 312,408 | (20,466) | 12,255 | - | 3,099 | 4,916 | 20,270 |
| 4632-00 | CITY OF FERGUS FALLS | 2,533,680 | 6,153,910 | (403,142) | 241,404 | - | 61,047 | 22,589 | 325,040 |
| 4638-00 | CITY OF FERTILE | 105,049 | 255,148 | (16,715) | 10,009 | - | 2,531 | 11,893 | 24,433 |
| 4638-02 | FAIR MEADOW NURSING HOME | 1,211,478 | 2,942,490 | (192,762) | 115,427 | - | 29,190 | 53,369 | 197,986 |
| 4644-00 | CITY OF FIFTY LAKES | 115,040 | 279,413 | (18,304) | 10,961 | - | 2,772 | 151 | 13,883 |
| 4646-00 | TOWNSHIP OF FILLMORE | - | - | - | - | - | - | - | - |
| 4652-00 | CITY OF FINLAYSON | 117,392 | 285,127 | (18,679) | 11,185 | - | 2,828 | 42,744 | 56,757 |
| 4654-00 | TOWNSHIP OF FISH LAKE | 44,837 | 108,902 | (7,134) | 4,272 | - | 1,080 | 1,625 | 6,977 |
| 4662-00 | TOWNSHIP OF FLEMING | 19,367 | 47,040 | (3,082) | 1,845 | - | 467 | 3,200 | 5,512 |
| 4664-00 | CITY OF FLENSBURG | 9,859 | 23,945 | (1,569) | 939 | - | 238 | 11,493 | 12,670 |
| 4670-00 | CITY OF FLOODWOOD | 76,984 | 186,983 | (12,249) | 7,335 | - | 1,855 | 678 | 9,867 |
| 4686-00 | CITY OF FOLEY | 227,704 | 553,057 | (36,231) | 21,695 | - | 5,486 | 10,360 | 37,541 |
| 4694-00 | 0 | 9,542 | 23,176 | (1,518) | 909 | - | 230 | 11,392 | 12,531 |
| 4700-00 | CITY OF FOREST LAKE | 1,170,075 | 2,841,928 | (186,174) | 111,483 | - | 28,192 | 47,800 | 187,474 |
| 4704-00 | CITY OF FORESTON | 53,017 | 128,771 | (8,436) | 5,051 | - | 1,277 | 5,232 | 11,561 |
| 4718-00 | CITY OF FOSTON | 472,252 | 1,147,026 | (75,142) | 44,995 | - | 11,379 | 12,987 | 69,361 |
| 4728-00 | CITY OF FOUNTAIN | 53,965 | 131,072 | (8,587) | 5,142 | - | 1,300 | 18,605 | 25,047 |
| 4730-00 | TOWNSHIP OF FOX LAKE | 3,858 | 9,371 | (614) | 368 | - | 93 | 1,919 | 2,380 |
| 4740-00 | TOWNSHIP OF FRANCONIA | 36,914 | 89,658 | (5,873) | 3,517 | - | 889 | 2,341 | 6,748 |
| 4746-00 | TOWNSHIP OF FRANKLIN | 82,081 | 199,361 | (13,060) | 7,821 | - | 1,978 | 7,470 | 17,268 |
| 4748-00 | CITY OF FRANKLIN | 53,390 | 129,677 | (8,495) | 5,087 | - | 1,286 | 8,856 | 15,229 |
| 4756-00 | CITY OF FRAZEE | 199,869 | 485,451 | (31,802) | 19,043 | - | 4,816 | 22,559 | 46,418 |
| 4757-00 | TOWNSHIP OF FREDENBERG | 5,827 | 14,152 | (927) | 555 | - | 140 | - | 696 |
| 4762-00 | CITY OF FREEBORN | 34,326 | 83,373 | (5,462) | 3,271 | - | 827 | 10,759 | 14,857 |
| 4765-00 | TOWNSHIP OF FREEDOM | 427 | 1,036 | (68) | 41 | - | 10 | 1,069 | 1,120 |
| 4767-00 | TOWNSHIP OF FREEMAN | 4,347 | 10,559 | (692) | 414 | - | 105 | 876 | 1,395 |
| 4770-00 | CITY OF FREEPORT | 50,701 | 123,146 | (8,067) | 4,831 | - | 1,222 | 10,833 | 16,886 |
| 4771-00 | TOWNSHIP OF FRENCH | 22,240 | 54,018 | (3,539) | 2,119 | - | 536 | 1,125 | 3,780 |
| 4776-00 | TOWNSHIP OF FRENCH LAKE | 27,435 | 66,636 | (4,365) | 2,614 | - | 661 | 2,612 | 5,887 |
| 4778-00 | TOWNSHIP OF FRIBERG | - | - | - | - | - | - | 5,482 | 5,482 |
| 4780-00 | CITY OF FRIDLEY | 3,207,492 | 7,790,494 | (510,355) | 305,604 | - | 77,282 | 47,858 | 430,744 |
| 4786-00 | CITY OF FROST | 30,953 | 75,181 | (4,925) | 2,949 | - | 746 | 20,931 | 24,626 |
| 4788-00 | CITY OF FULDA | 116,819 | 283,734 | (18,587) | 11,130 | - | 2,815 | 19,041 | 32,986 |
| 4800-00 | TOWNSHIP OF GARDEN CITY | 398 | 966 | (63) | 38 | - | 10 | 640 | 687 |
| 4807-00 | CITY OF GARRISON | 10,066 | 24,448 | (1,602) | 959 | - | 243 | - | 1,202 |
| 4808-00 | CITY OF GARFIELD | 39,437 | 95,786 | (6,275) | 3,757 | - | 950 | 1,247 | 5,955 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 4530-00 | CITY OF ERSKINE | \$ - | \$ 17,941 | \$ 10,375 | \$ 32,762 | \$ 61,077 | \$ (1,693) | \$ (3,429) | \$ (5,122) |
| 4544-00 | CITY OF EVANSVILLE | - | 22,396 | 12,951 | 150 | 35,497 | (2,114) | (580) | (2,694) |
| 4546-00 | CITY OF EVELETH | - | 297,502 | 172,034 | 27,572 | 497,108 | (28,080) | 4,170 | (23,910) |
| 4558-00 | CITY OF EXCELSIOR | - | 197,767 | 114,361 | 31,108 | 343,236 | (18,667) | 38,760 | 20,093 |
| 4562-00 | CITY OF EYOTA | - | 44,800 | 25,906 | 15,766 | 86,473 | (4,229) | (4,103) | (8,331) |
| 4572-00 | CITY OF FAIRFAX | - | 68,746 | 39,753 | 11,142 | 119,641 | (6,489) | (7,396) | (13,884) |
| 4573-00 | TOWNSHIP OF FAIRHAVEN | - | 9,415 | 5,444 | 30,181 | 45,040 | (889) | 5,297 | 4,408 |
| 4574-00 | TOWNSHIP OF FAIRFIELD—CROW WING COUNTY | - | 4,312 | 2,494 | 8,421 | 15,226 | (407) | (7,114) | (7,521) |
| 4578-00 | CITY OF FAIRMONT | - | 937,428 | 542,080 | 43,479 | 1,522,987 | (88,481) | (28,186) | (116,667) |
| 4585-00 | TOWNSHIP OF FAIRVIEW | - | 3,789 | 2,191 | 3,356 | 9,336 | (358) | (1,304) | (1,662) |
| 4588-00 | CITY OF FALCON HEIGHTS | - | 125,628 | 72,646 | - | 198,274 | (11,858) | 12,402 | 545 |
| 4592-00 | TOWNSHIP OF FALL LAKE | - | 5,764 | 3,333 | 2,076 | 11,173 | (544) | (49) | (593) |
| 4600-00 | CITY OF FARIBAULT | - | 1,114,246 | 644,328 | 263,485 | 2,022,059 | (105,170) | (143,905) | (249,075) |
| 4610-00 | CITY OF FARMINGTON | - | 895,855 | 518,040 | 29,865 | 1,443,760 | (84,557) | 9,219 | (75,338) |
| 4618-01 | TOWN OF FAYAL | - | 51,181 | 29,596 | 3,488 | 84,265 | (4,831) | 2,530 | (2,301) |
| 4632-00 | CITY OF FERGUS FALLS | - | 1,008,175 | 582,991 | 288,564 | 1,879,730 | (95,159) | (63,117) | (158,276) |
| 4638-00 | CITY OF FERTILE | - | 41,800 | 24,171 | 3,282 | 69,253 | (3,945) | 7,113 | 3,168 |
| 4638-02 | FAIR MEADOW NURSING HOME | - | 482,059 | 278,757 | 164,537 | 925,352 | (45,500) | (86,757) | (132,257) |
| 4644-00 | CITY OF FIFTY LAKES | - | 45,775 | 26,470 | 23,649 | 95,894 | (4,321) | (2,289) | (6,610) |
| 4646-00 | TOWNSHIP OF FILLMORE | - | - | - | 1,280 | 1,280 | - | (2,142) | (2,142) |
| 4652-00 | CITY OF FINLAYSON | - | 46,712 | 27,012 | 2,653 | 76,376 | (4,409) | 18,299 | 13,890 |
| 4654-00 | TOWNSHIP OF FISH LAKE | - | 17,841 | 10,317 | 817 | 28,975 | (1,684) | (490) | (2,174) |
| 4662-00 | TOWNSHIP OF FLEMING | - | 7,706 | 4,456 | 4,423 | 16,586 | (727) | 3,098 | 2,371 |
| 4664-00 | CITY OF FLENSBURG | - | 3,923 | 2,268 | 15,045 | 21,237 | (370) | 2,907 | 2,537 |
| 4670-00 | CITY OF FLOODWOOD | - | 30,633 | 17,714 | 1,008 | 49,354 | (2,891) | (2,403) | (5,295) |
| 4686-00 | CITY OF FOLEY | - | 90,606 | 52,394 | 9,856 | 152,856 | (8,552) | 12,431 | 3,879 |
| 4694-00 | 0 | - | 3,797 | 2,196 | - | 5,992 | (358) | 4,290 | 3,932 |
| 4700-00 | CITY OF FOREST LAKE | - | 465,584 | 269,230 | 236,396 | 971,210 | (43,945) | (29,749) | (73,694) |
| 4704-00 | CITY OF FORESTON | - | 21,096 | 12,199 | 685 | 33,980 | (1,991) | 2,773 | 781 |
| 4718-00 | CITY OF FOSSTON | - | 187,914 | 108,664 | 7,359 | 303,936 | (17,737) | 10,126 | (7,611) |
| 4728-00 | CITY OF FOUNTAIN | - | 21,473 | 12,417 | 1,005 | 34,895 | (2,027) | 10,262 | 8,236 |
| 4730-00 | TOWNSHIP OF FOX LAKE | - | 1,535 | 888 | 16,190 | 18,613 | (145) | (876) | (1,021) |
| 4740-00 | TOWNSHIP OF FRANCONIA | - | 14,688 | 8,494 | 4,073 | 27,255 | (1,386) | (834) | (2,220) |
| 4746-00 | TOWNSHIP OF FRANKLIN | - | 32,661 | 18,887 | 20,680 | 72,227 | (3,083) | 1,152 | (1,931) |
| 4748-00 | CITY OF FRANKLIN | - | 21,245 | 12,285 | 1,376 | 34,905 | (2,005) | (1,468) | (3,473) |
| 4756-00 | CITY OF FRAZEE | - | 79,530 | 45,989 | - | 125,519 | (7,507) | 9,012 | 1,506 |
| 4757-00 | TOWNSHIP OF FREDENBERG | - | 2,318 | 1,341 | 3,118 | 6,777 | (219) | (2,448) | (2,667) |
| 4762-00 | CITY OF FREEBORN | - | 13,659 | 7,898 | 1,297 | 22,854 | (1,289) | 4,089 | 2,800 |
| 4765-00 | TOWNSHIP OF FREEDOM | - | 170 | 98 | 5,275 | 5,543 | (16) | (1,423) | (1,439) |
| 4767-00 | TOWNSHIP OF FREEMAN | - | 1,730 | 1,000 | 4,829 | 7,559 | (163) | (1,011) | (1,174) |
| 4770-00 | CITY OF FREEPORT | - | 20,175 | 11,666 | 6,389 | 38,230 | (1,904) | (2,124) | (4,029) |
| 4771-00 | TOWNSHIP OF FRENCH | - | 8,850 | 5,117 | 1,499 | 15,466 | (835) | 1,232 | 396 |
| 4776-00 | TOWNSHIP OF FRENCH LAKE | - | 10,917 | 6,313 | 956 | 18,186 | (1,030) | 266 | (764) |
| 4778-00 | TOWNSHIP OF FRIBERG | - | - | - | 11,405 | 11,405 | - | (221) | (221) |
| 4780-00 | CITY OF FRIDLEY | - | 1,276,292 | 738,033 | 185,676 | 2,200,000 | (120,465) | (26,600) | (147,065) |
| 4786-00 | CITY OF FROST | - | 12,317 | 7,122 | 2,166 | 21,605 | (1,163) | 4,602 | 3,440 |
| 4788-00 | CITY OF FULDA | - | 46,483 | 26,880 | 2,055 | 75,418 | (4,387) | 6,714 | 2,326 |
| 4800-00 | TOWNSHIP OF GARDEN CITY | - | 158 | 92 | 2,174 | 2,423 | (15) | (366) | (381) |
| 4807-00 | CITY OF GARRISON | - | 4,005 | 2,316 | 29,129 | 35,451 | (378) | (12,107) | (12,485) |
| 4808-00 | CITY OF GARFIELD | - | 15,692 | 9,074 | 2,556 | 27,323 | (1,481) | (1,099) | (2,580) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 4809-00 | TOWNSHIP OF GARFIELD - POLK COUNTY | \$ 6,450 | \$ 15,666 | \$ (1,026) | \$ 615 | \$ - | \$ 155 | \$ 327 | \$ 1,097 |
| 4812-00 | CITY OF GARVIN | 26,328 | 63,946 | (4,189) | 2,508 | - | 634 | 1,379 | 4,522 |
| 4814-00 | CITY OF GARY | 28,846 | 70,063 | (4,590) | 2,748 | - | 695 | 2,423 | 5,866 |
| 4816-00 | CITY OF GAYLORD | 245,687 | 596,736 | (39,092) | 23,409 | - | 5,920 | 12,946 | 42,274 |
| 4820-00 | CITY OF GENEVA | 46,923 | 113,968 | (7,466) | 4,471 | - | 1,131 | 213 | 5,814 |
| 4830-00 | CITY OF GEORGETOWN | - | - | - | - | - | - | - | - |
| 4840-00 | CITY OF GHENT | 39,202 | 95,215 | (6,238) | 3,735 | - | 945 | - | 4,680 |
| 4842-00 | CITY OF GIBBON | 74,389 | 180,680 | (11,836) | 7,088 | - | 1,792 | 19,446 | 28,326 |
| 4844-00 | CITY OF GILBERT | 409,161 | 993,788 | (65,103) | 38,984 | - | 9,858 | 173,529 | 222,371 |
| 4850-00 | CITY OF GILMAN | 54,990 | 133,561 | (8,750) | 5,239 | - | 1,325 | 9,004 | 15,568 |
| 4855-00 | TOWNSHIP OF GIRARD | 14,671 | 35,633 | (2,334) | 1,398 | - | 353 | 816 | 2,567 |
| 4858-00 | TOWNSHIP OF GLEN | 2,817 | 6,843 | (448) | 268 | - | 68 | 1,008 | 1,344 |
| 4860-00 | CITY OF GLENCOE | 740,785 | 1,799,251 | (117,869) | 70,581 | - | 17,849 | 71,426 | 159,855 |
| 4860-02 | CITY OF GLENCOE MUNICIPAL UTILITIES | 524,879 | 1,274,849 | (83,515) | 50,009 | - | 12,647 | 54,000 | 116,656 |
| 4868-00 | CITY OF GLENVILLE | 36,118 | 87,724 | (5,747) | 3,441 | - | 870 | 1,189 | 5,500 |
| 4870-00 | CITY OF GLENWOOD | 363,207 | 882,174 | (57,791) | 34,606 | - | 8,751 | 40,405 | 83,762 |
| 4876-00 | CITY OF GLYNDON | 98,260 | 238,659 | (15,635) | 9,362 | - | 2,368 | 8,473 | 20,202 |
| 4877-00 | TOWNSHIP OF GNESEN | 25,684 | 62,381 | (4,087) | 2,447 | - | 619 | 5,178 | 8,244 |
| 4884-00 | CITY OF GOLDEN VALLEY | 4,295,212 | 10,432,395 | (683,425) | 409,240 | - | 103,490 | 91,697 | 604,426 |
| 4886-00 | CITY OF GONVICK | 45,350 | 110,149 | (7,216) | 4,321 | - | 1,093 | 1,256 | 6,670 |
| 4892-00 | CITY OF GOOD THUNDER | 46,223 | 112,268 | (7,355) | 4,404 | - | 1,114 | 11,161 | 16,679 |
| 4896-00 | CITY OF GOODHUE | 151,314 | 367,517 | (24,076) | 14,417 | - | 3,646 | 45,534 | 63,596 |
| 4902-00 | CITY OF GOODRIDGE | 28,616 | 69,503 | (4,553) | 2,726 | - | 689 | 408 | 3,824 |
| 4904-00 | CITY OF GOODVIEW | 292,398 | 710,189 | (46,524) | 27,859 | - | 7,045 | 2,449 | 37,353 |
| 4920-00 | CITY OF GRACEVILLE | 105,098 | 255,267 | (16,722) | 10,014 | - | 2,532 | 29,446 | 41,992 |
| 4925-00 | TOWNSHIP OF GRAND LAKE | 11,105 | 26,973 | (1,767) | 1,058 | - | 268 | 1,932 | 3,258 |
| 4936-00 | CITY OF GRAND MARAIS | 660,877 | 1,605,166 | (105,154) | 62,967 | - | 15,923 | 9,280 | 88,170 |
| 4940-00 | CITY OF GRAND MEADOW | 146,330 | 355,413 | (23,283) | 13,942 | - | 3,526 | 28,941 | 46,408 |
| 4947-00 | TOWNSHIP OF GRAND PRAIRIE | 2,520 | 6,121 | (401) | 240 | - | 61 | 784 | 1,084 |
| 4952-00 | CITY OF GRAND RAPIDS | 1,575,939 | 3,827,709 | (250,753) | 150,153 | - | 37,971 | - | 188,124 |
| 4952-03 | CITY OF GRAND RAPIDS MUNICIPAL UTILITIES | 1,388,582 | 3,372,649 | (220,942) | 132,302 | - | 33,457 | 239,275 | 405,033 |
| 4953-00 | CITY OF GRANADA | 13,403 | 32,554 | (2,133) | 1,277 | - | 323 | 1,445 | 3,045 |
| 4960-00 | CITY OF GRANITE FALLS | 727,533 | 1,767,063 | (115,760) | 69,318 | - | 17,529 | 5,699 | 92,546 |
| 4976-00 | CITY OF GRASSTON | 3,891 | 9,450 | (619) | 371 | - | 94 | - | 464 |
| 4979-00 | CITY OF GRANT | 26,762 | 65,000 | (4,258) | 2,550 | - | 645 | - | 3,195 |
| 4984-00 | TOWNSHIP OF GREAT SCOTT | 24,225 | 58,839 | (3,855) | 2,308 | - | 584 | 821 | 3,713 |
| 4988-00 | CITY OF GREEN ISLE | 18,353 | 44,577 | (2,920) | 1,749 | - | 442 | 348 | 2,539 |
| 4998-00 | CITY OF GREENBUSH | 67,284 | 163,422 | (10,706) | 6,411 | - | 1,621 | 7,761 | 15,792 |
| 5000-00 | TOWNSHIP OF GREENBUSH | 10,532 | 25,580 | (1,676) | 1,003 | - | 254 | 425 | 1,682 |
| 5004-00 | CITY OF GREENFIELD | 216,670 | 526,258 | (34,475) | 20,644 | - | 5,220 | 39,659 | 65,524 |
| 5014-00 | TOWNSHIP OF GREENWAY | 45,868 | 111,406 | (7,298) | 4,370 | - | 1,105 | - | 5,475 |
| 5021-00 | TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY | 4,401 | 10,689 | (700) | 419 | - | 106 | 5,780 | 6,305 |
| 5026-00 | CITY OF GREY EAGLE | 29,142 | 70,782 | (4,637) | 2,777 | - | 702 | 3,230 | 6,708 |
| 5032-00 | CITY OF GROVE CITY | 96,679 | 234,819 | (15,383) | 9,211 | - | 2,329 | 11,801 | 23,341 |
| 5040-00 | CITY OF GRYGLA | 39,379 | 95,644 | (6,266) | 3,752 | - | 949 | 2,672 | 7,373 |
| 5048-00 | CITY OF HACKENSACK | 147,988 | 359,439 | (23,547) | 14,100 | - | 3,566 | 2,172 | 19,838 |
| 5050-00 | CITY OF HADLEY | 25,580 | 62,130 | (4,070) | 2,437 | - | 616 | 2,485 | 5,539 |
| 5062-00 | CITY OF HALLOCK | 115,616 | 280,813 | (18,396) | 11,016 | - | 2,786 | 39 | 13,840 |
| 5066-00 | CITY OF HALSTAD MUNICIPAL UTILITIES | 159,662 | 387,794 | (25,404) | 15,212 | - | 3,847 | 22,904 | 41,963 |
| 5070-00 | CITY OF HALSTAD | - | - | - | - | - | - | - | - |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 4809-00 | TOWNSHIP OF GARFIELD - POLK COUNTY | \$ - | \$ 2,566 | \$ 1,484 | \$ 3,304 | \$ 7,354 | \$ (242) | \$ (501) | \$ (743) |
| 4812-00 | CITY OF GARVIN | - | 10,476 | 6,058 | 56 | 16,590 | (989) | 1,725 | 737 |
| 4814-00 | CITY OF GARY | - | 11,478 | 6,637 | 830 | 18,946 | (1,083) | 1,752 | 668 |
| 4816-00 | CITY OF GAYLORD | - | 97,761 | 56,532 | 3,793 | 158,086 | (9,227) | 11,237 | 2,010 |
| 4820-00 | CITY OF GENEVA | - | 18,671 | 10,797 | 1,693 | 31,160 | (1,762) | 1,576 | (186) |
| 4830-00 | CITY OF GEORGETOWN | - | - | - | 101 | 101 | - | (1,096) | (1,096) |
| 4840-00 | CITY OF GHENT | - | 15,599 | 9,020 | 4,641 | 29,260 | (1,472) | (2,525) | (3,997) |
| 4842-00 | CITY OF GIBBON | - | 29,600 | 17,117 | 7,094 | 53,810 | (2,794) | 9,938 | 7,144 |
| 4844-00 | CITY OF GILBERT | - | 162,809 | 94,147 | 94,727 | 351,683 | (15,367) | 10,459 | (4,908) |
| 4850-00 | CITY OF GILMAN | - | 21,881 | 12,653 | 5,971 | 40,504 | (2,065) | 10,230 | 8,165 |
| 4855-00 | TOWNSHIP OF GIRARD | - | 5,838 | 3,376 | 10,797 | 20,011 | (551) | (2,766) | (3,317) |
| 4858-00 | TOWNSHIP OF GLEN | - | 1,121 | 648 | 286 | 2,056 | (106) | 215 | 109 |
| 4860-00 | CITY OF GLENCOE | - | 294,766 | 170,452 | 47,581 | 512,799 | (27,822) | (7,283) | (35,115) |
| 4860-02 | CITY OF GLENCOE MUNICIPAL UTILITIES | - | 208,854 | 120,773 | 10,138 | 339,766 | (19,713) | 8,404 | (11,309) |
| 4868-00 | CITY OF GLENVILLE | - | 14,372 | 8,311 | 3,753 | 26,435 | (1,356) | 32 | (1,325) |
| 4870-00 | CITY OF GLENWOOD | - | 144,524 | 83,573 | 4,842 | 232,939 | (13,641) | 13,034 | (607) |
| 4876-00 | CITY OF GLYNDON | - | 39,099 | 22,609 | 16,590 | 78,298 | (3,690) | 1,146 | (2,544) |
| 4877-00 | TOWNSHIP OF GNESEN | - | 10,220 | 5,910 | 1,877 | 18,006 | (965) | (333) | (1,297) |
| 4884-00 | CITY OF GOLDEN VALLEY | - | 1,709,106 | 988,313 | 16,566 | 2,713,985 | (161,317) | 169,037 | 7,720 |
| 4886-00 | CITY OF GONVICK | - | 18,045 | 10,435 | 1,972 | 30,452 | (1,703) | (402) | (2,106) |
| 4892-00 | CITY OF GOOD THUNDER | - | 18,393 | 10,636 | 7,455 | 36,484 | (1,736) | (271) | (2,007) |
| 4896-00 | CITY OF GOODHUE | - | 60,209 | 34,817 | 10,068 | 105,094 | (5,683) | 12,556 | 6,873 |
| 4902-00 | CITY OF GOODRIDGE | - | 11,387 | 6,584 | 9,904 | 27,875 | (1,075) | (2,313) | (3,388) |
| 4904-00 | CITY OF GOODVIEW | - | 116,348 | 67,280 | 2,450 | 186,077 | (10,982) | (1,954) | (12,936) |
| 4920-00 | CITY OF GRACEVILLE | - | 41,820 | 24,183 | 5,664 | 71,667 | (3,947) | 21,526 | 17,579 |
| 4925-00 | TOWNSHIP OF GRAND LAKE | - | 4,419 | 2,555 | 5,825 | 12,800 | (417) | (21) | (438) |
| 4936-00 | CITY OF GRAND MARAIS | - | 262,969 | 152,065 | 24,435 | 439,470 | (24,821) | 9,287 | (15,534) |
| 4940-00 | CITY OF GRAND MEADOW | - | 58,226 | 33,670 | 11,979 | 103,876 | (5,496) | 5,820 | 325 |
| 4947-00 | TOWNSHIP OF GRAND PRAIRIE | - | 1,003 | 580 | 2,331 | 3,914 | (95) | (219) | (313) |
| 4952-00 | CITY OF GRAND RAPIDS | - | 627,081 | 362,618 | 230,483 | 1,220,182 | (59,188) | (72,191) | (131,379) |
| 4952-03 | CITY OF GRAND RAPIDS MUNICIPAL UTILITIES | - | 552,530 | 319,508 | 47,309 | 919,347 | (52,152) | 68,955 | 16,804 |
| 4953-00 | CITY OF GRANADA | - | 5,333 | 3,084 | 115 | 8,532 | (503) | 915 | 411 |
| 4960-00 | CITY OF GRANITE FALLS | - | 289,492 | 167,403 | 102,201 | 559,096 | (27,324) | (66,094) | (93,419) |
| 4976-00 | CITY OF GRASSTON | - | 1,548 | 895 | 727 | 3,170 | (146) | (261) | (407) |
| 4979-00 | CITY OF GRANT | - | 10,649 | 6,158 | 2,619 | 19,425 | (1,005) | (2,444) | (3,449) |
| 4984-00 | TOWNSHIP OF GREAT SCOTT | - | 9,639 | 5,574 | 3,408 | 18,621 | (910) | (673) | (1,583) |
| 4988-00 | CITY OF GREEN ISLE | - | 7,303 | 4,223 | 6,178 | 17,704 | (689) | (908) | (1,597) |
| 4998-00 | CITY OF GREENBUSH | - | 26,773 | 15,482 | 1,587 | 43,841 | (2,527) | (498) | (3,025) |
| 5000-00 | TOWNSHIP OF GREENBUSH | - | 4,191 | 2,423 | 2,222 | 8,836 | (396) | (2,105) | (2,501) |
| 5004-00 | CITY OF GREENFIELD | - | 86,215 | 49,855 | - | 136,070 | (8,138) | 25,952 | 17,814 |
| 5014-00 | TOWNSHIP OF GREENWAY | - | 18,251 | 10,554 | 6,464 | 35,269 | (1,723) | (2,958) | (4,681) |
| 5021-00 | TOWNSHIP OF GREENWOOD -- SAINT LOUIS CTY | - | 1,751 | 1,013 | 2,729 | 5,493 | (165) | (5,450) | (5,615) |
| 5026-00 | CITY OF GREY EAGLE | - | 11,596 | 6,706 | 3,604 | 21,906 | (1,095) | 2,848 | 1,753 |
| 5032-00 | CITY OF GROVE CITY | - | 38,470 | 22,246 | 6,477 | 67,192 | (3,631) | 251 | (3,380) |
| 5040-00 | CITY OF GRYGLA | - | 15,669 | 9,061 | 4,713 | 29,443 | (1,479) | (6,110) | (7,589) |
| 5048-00 | CITY OF HACKENSACK | - | 58,886 | 34,052 | 6,719 | 99,657 | (5,558) | 8,601 | 3,043 |
| 5050-00 | CITY OF HADLEY | - | 10,179 | 5,886 | 2,896 | 18,960 | (961) | 18 | (942) |
| 5062-00 | CITY OF HALLOCK | - | 46,005 | 26,603 | 12,452 | 85,060 | (4,342) | (5,231) | (9,574) |
| 5066-00 | CITY OF HALSTAD MUNICIPAL UTILITIES | - | 63,531 | 36,738 | 11,864 | 112,133 | (5,997) | 5,136 | (860) |
| 5070-00 | CITY OF HALSTAD | - | - | - | 4,909 | 4,909 | - | (668) | (668) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 5072-00 | CITY OF HAM LAKE | \$ 501,687 | \$ 1,218,518 | \$ (79,825) | \$ 47,800 | \$ - | \$ 12,088 | \$ 9,242 | \$ 69,130 |
| 5074-00 | CITY OF HAMBURG | 64,099 | 155,687 | (10,199) | 6,107 | - | 1,544 | 10,518 | 18,170 |
| 5080-00 | TOWNSHIP OF HAMPTON | 13,066 | 31,736 | (2,079) | 1,245 | - | 315 | 1,017 | 2,577 |
| 5096-02 | CITY OF HANCOCK | 74,319 | 180,510 | (11,825) | 7,081 | - | 1,791 | 25,380 | 34,252 |
| 5100-00 | CITY OF HANLEY FALLS | 61,110 | 148,427 | (9,723) | 5,822 | - | 1,472 | 12,496 | 19,791 |
| 5104-00 | CITY OF HANOVER | 177,362 | 430,784 | (28,221) | 16,899 | - | 4,273 | 47,138 | 68,310 |
| 5106-00 | CITY OF HANSKA | 42,577 | 103,414 | (6,775) | 4,057 | - | 1,026 | 3,276 | 8,358 |
| 5110-00 | CITY OF HARDWICK | 16,361 | 39,738 | (2,603) | 1,559 | - | 394 | 1,619 | 3,572 |
| 5118-00 | CITY OF HARMONY | 163,098 | 396,139 | (25,951) | 15,540 | - | 3,930 | 21,179 | 40,648 |
| 5122-00 | CITY OF HARRIS | 41,954 | 101,901 | (6,675) | 3,997 | - | 1,011 | 5,731 | 10,739 |
| 5123-01 | TOWNSHIP OF HARRIS | 7,531 | 18,291 | (1,198) | 718 | - | 181 | - | 899 |
| 5134-00 | CITY OF HARTLAND | 19,115 | 46,426 | (3,041) | 1,821 | - | 461 | - | 2,282 |
| 5142-00 | CITY OF HASTINGS | 2,382,626 | 5,787,024 | (379,107) | 227,012 | - | 57,407 | 67,810 | 352,229 |
| 5159-00 | TOWNSHIP OF HAVEN | 12,430 | 30,190 | (1,978) | 1,184 | - | 299 | 7,827 | 9,310 |
| 5160-00 | CITY OF HAWLEY | 444,128 | 1,078,717 | (70,667) | 42,316 | - | 10,701 | 34,662 | 87,679 |
| 5170-00 | CITY OF HAYFIELD | 110,973 | 269,536 | (17,657) | 10,573 | - | 2,674 | 9,990 | 23,237 |
| 5170-01 | CITY OF HAYFIELD FIELD CREST CARE CENTER | 1,276,487 | 3,100,386 | (203,106) | 121,621 | - | 30,756 | 334,615 | 486,992 |
| 5175-00 | CITY OF HAYWARD | 39,521 | 95,990 | (6,288) | 3,765 | - | 952 | 354 | 5,071 |
| 5180-00 | TOWNSHIP OF HAZELTON-AITKIN COUNTY | 5,682 | 13,801 | (904) | 541 | - | 137 | 486 | 1,164 |
| 5188-00 | CITY OF HECTOR | 173,605 | 421,660 | (27,623) | 16,541 | - | 4,183 | 57,611 | 78,334 |
| 5189-00 | TOWNSHIP OF HELEN | 14,261 | 34,637 | (2,269) | 1,359 | - | 344 | 5,885 | 7,587 |
| 5192-00 | TOWNSHIP OF HELGA | 10,854 | 26,362 | (1,727) | 1,034 | - | 262 | 6,250 | 7,546 |
| 5208-00 | CITY OF HENDERSON | 97,550 | 236,934 | (15,521) | 9,294 | - | 2,350 | 21,746 | 33,390 |
| 5214-00 | CITY OF HENDRICKS | 77,326 | 187,813 | (12,304) | 7,367 | - | 1,863 | 1,361 | 10,592 |
| 5220-00 | CITY OF HENDRUM | 39,958 | 97,052 | (6,358) | 3,807 | - | 963 | 7,222 | 11,992 |
| 5224-00 | CITY OF HENNING | 150,080 | 364,521 | (23,880) | 14,299 | - | 3,616 | 14,412 | 32,327 |
| 5234-00 | CITY OF HERMANTOWN | 803,851 | 1,952,429 | (127,903) | 76,589 | - | 19,368 | 119,202 | 215,160 |
| 5236-00 | CITY OF HERMAN | 35,678 | 86,656 | (5,677) | 3,399 | - | 860 | - | 4,259 |
| 5240-00 | CITY OF HERON LAKE | 65,426 | 158,909 | (10,410) | 6,234 | - | 1,576 | - | 7,810 |
| 5242-00 | CITY OF HEWITT | 42,692 | 103,692 | (6,793) | 4,068 | - | 1,029 | 11,986 | 17,082 |
| 5246-00 | CITY OF HIBBING | 2,164,894 | 5,258,187 | (344,463) | 206,267 | - | 52,161 | 20,193 | 278,621 |
| 5246-01 | CITY OF HIBBING PUBLIC UTILITIES COMM | 2,232,991 | 5,423,586 | (355,299) | 212,755 | - | 53,802 | 232,826 | 499,384 |
| 5260-00 | TOWNSHIP OF HIGDEM | (258) | (628) | 41 | (25) | - | (6) | 7,242 | 7,211 |
| 5262-00 | TOWNSHIP OF HIGHWATER | 488 | 1,185 | (78) | 46 | - | 12 | 851 | 909 |
| 5266-00 | CITY OF HILL CITY | 89,424 | 217,197 | (14,229) | 8,520 | - | 2,155 | 7,704 | 18,379 |
| 5278-00 | CITY OF HILLS | 53,840 | 130,768 | (8,567) | 5,130 | - | 1,297 | 4,369 | 10,796 |
| 5282-00 | CITY OF HILLTOP | 76,613 | 186,081 | (12,190) | 7,300 | - | 1,846 | - | 9,145 |
| 5286-00 | CITY OF HINCKLEY | 304,671 | 739,999 | (48,477) | 29,028 | - | 7,341 | 15,559 | 51,928 |
| 5289-00 | TOWNSHIP OF HIRAM | 1,697 | 4,122 | (270) | 162 | - | 41 | 2,229 | 2,432 |
| 5292-00 | CITY OF HITTERDAL | 75,149 | 182,524 | (11,957) | 7,160 | - | 1,811 | 1,960 | 10,930 |
| 5298-00 | TOWNSHIP OF HOFF | 4,047 | 9,830 | (644) | 386 | - | 98 | 1,091 | 1,575 |
| 5300-00 | CITY OF HOFFMAN | 44,449 | 107,961 | (7,073) | 4,235 | - | 1,071 | 1,862 | 7,168 |
| 5304-00 | CITY OF HOKAH | 80,565 | 195,679 | (12,819) | 7,676 | - | 1,941 | 1,833 | 11,450 |
| 5306-00 | TOWNSHIP OF HOKAH | - | - | - | - | - | - | - | - |
| 5307-00 | TOWNSHIP OF HOLDEN | 4,274 | 10,380 | (680) | 407 | - | 103 | 1,566 | 2,076 |
| 5308-00 | TOWNSHIP OF HOLDING | 4,492 | 10,911 | (715) | 428 | - | 108 | 4,334 | 4,870 |
| 5310-00 | CITY OF HOLDINGFORD | 118,420 | 287,623 | (18,842) | 11,283 | - | 2,853 | 20,764 | 34,900 |
| 5315-00 | CITY OF HOLLAND | - | - | - | - | - | - | - | - |
| 5316-00 | CITY OF HOLLANDALE | 5,772 | 14,020 | (918) | 550 | - | 139 | 3,050 | 3,739 |
| 5320-00 | TOWNSHIP OF HOLLY | 1,948 | 4,733 | (310) | 186 | - | 47 | 341 | 573 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 5072-00 | CITY OF HAM LAKE | \$ - | \$ 199,626 | \$ 115,436 | \$ 60,324 | \$ 375,387 | \$ (18,842) | \$ 326 | \$ (18,516) |
| 5074-00 | CITY OF HAMBURG | - | 25,506 | 14,749 | 16,775 | 57,030 | (2,407) | (3,996) | (6,403) |
| 5080-00 | TOWNSHIP OF HAMPTON | - | 5,199 | 3,006 | 281 | 8,486 | (491) | 1,187 | 696 |
| 5096-02 | CITY OF HANCOCK | - | 29,572 | 17,101 | 6,911 | 53,584 | (2,791) | 3,539 | 747 |
| 5100-00 | CITY OF HANLEY FALLS | - | 24,316 | 14,061 | 66 | 38,444 | (2,295) | 5,901 | 3,606 |
| 5104-00 | CITY OF HANOVER | - | 70,574 | 40,810 | 19,286 | 130,670 | (6,661) | 5,892 | (769) |
| 5106-00 | CITY OF HANSKA | - | 16,942 | 9,797 | 10,074 | 36,813 | (1,599) | (6,724) | (8,323) |
| 5110-00 | CITY OF HARDWICK | - | 6,510 | 3,765 | 1,074 | 11,349 | (614) | 302 | (312) |
| 5118-00 | CITY OF HARMONY | - | 64,898 | 37,528 | 12,274 | 114,700 | (6,126) | 5,623 | (502) |
| 5122-00 | CITY OF HARRIS | - | 16,694 | 9,654 | 882 | 27,230 | (1,576) | 6,773 | 5,197 |
| 5123-01 | TOWNSHIP OF HARRIS | - | 2,997 | 1,733 | 11,138 | 15,867 | (283) | (9,168) | (9,451) |
| 5134-00 | CITY OF HARTLAND | - | 7,606 | 4,398 | 2,685 | 14,689 | (718) | (2,403) | (3,121) |
| 5142-00 | CITY OF HASTINGS | - | 948,070 | 548,234 | 44,756 | 1,541,059 | (89,485) | 32,481 | (57,005) |
| 5159-00 | TOWNSHIP OF HAVEN | - | 4,946 | 2,860 | 7,576 | 15,382 | (467) | 4,162 | 3,696 |
| 5160-00 | CITY OF HAWLEY | - | 176,723 | 102,192 | 14,831 | 293,746 | (16,680) | 15,387 | (1,293) |
| 5170-00 | CITY OF HAYFIELD | - | 44,157 | 25,535 | 2,793 | 72,484 | (4,168) | (1,531) | (5,698) |
| 5170-01 | CITY OF HAYFIELD FIELD CREST CARE CENTER | - | 507,926 | 293,715 | 40,068 | 841,709 | (47,942) | (4,936) | (52,878) |
| 5175-00 | CITY OF HAYWARD | - | 15,726 | 9,094 | 1,784 | 26,604 | (1,484) | (1,192) | (2,676) |
| 5180-00 | TOWNSHIP OF HAZELTON-AITKIN COUNTY | - | 2,261 | 1,307 | 2,749 | 6,317 | (213) | (163) | (376) |
| 5188-00 | CITY OF HECTOR | - | 69,079 | 39,946 | - | 109,025 | (6,520) | 19,234 | 12,714 |
| 5189-00 | TOWNSHIP OF HELEN | - | 5,675 | 3,281 | 2,246 | 11,202 | (536) | 939 | 403 |
| 5192-00 | TOWNSHIP OF HELGA | - | 4,319 | 2,497 | - | 6,816 | (408) | 2,936 | 2,528 |
| 5208-00 | CITY OF HENDERSON | - | 38,816 | 22,446 | 34,368 | 95,630 | (3,664) | 4,932 | 1,268 |
| 5214-00 | CITY OF HENDRICKS | - | 30,769 | 17,792 | 2,645 | 51,206 | (2,904) | (893) | (3,797) |
| 5220-00 | CITY OF HENDRUM | - | 15,900 | 9,194 | 3,335 | 28,429 | (1,501) | 2,394 | 893 |
| 5224-00 | CITY OF HENNING | - | 59,718 | 34,533 | 200,666 | 294,917 | (5,637) | (65,973) | (71,609) |
| 5234-00 | CITY OF HERMANTOWN | - | 319,860 | 184,963 | 11,874 | 516,697 | (30,191) | 42,915 | 12,725 |
| 5236-00 | CITY OF HERMAN | - | 14,197 | 8,209 | 15,350 | 37,756 | (1,340) | (7,287) | (8,627) |
| 5240-00 | CITY OF HERON LAKE | - | 26,034 | 15,054 | 24,856 | 65,944 | (2,457) | (12,667) | (15,125) |
| 5242-00 | CITY OF HEWITT | - | 16,987 | 9,823 | 2,436 | 29,247 | (1,603) | 5,274 | 3,671 |
| 5246-00 | CITY OF HIBBING | - | 861,432 | 498,135 | 59,065 | 1,418,631 | (81,308) | 982 | (80,326) |
| 5246-01 | CITY OF HIBBING PUBLIC UTILITIES COMM | - | 888,529 | 513,804 | 21,269 | 1,423,601 | (83,865) | 109,309 | 25,444 |
| 5260-00 | TOWNSHIP OF HIGDEM | - | (103) | (59) | 10,375 | 10,213 | 10 | 163 | 172 |
| 5262-00 | TOWNSHIP OF HIGHWATER | - | 194 | 112 | 4,239 | 4,545 | (18) | (1,813) | (1,832) |
| 5266-00 | CITY OF HILL CITY | - | 35,583 | 20,576 | 127 | 56,286 | (3,359) | 6,165 | 2,806 |
| 5278-00 | CITY OF HILLS | - | 21,423 | 12,388 | 4,468 | 38,280 | (2,022) | 4,853 | 2,831 |
| 5282-00 | CITY OF HILLTOP | - | 30,485 | 17,628 | 6,041 | 54,154 | (2,877) | (2,558) | (5,435) |
| 5286-00 | CITY OF HINCKLEY | - | 121,232 | 70,104 | 17,887 | 209,223 | (11,443) | 10,586 | (856) |
| 5289-00 | TOWNSHIP OF HIRAM | - | 675 | 390 | 2,208 | 3,274 | (64) | (585) | (649) |
| 5292-00 | CITY OF HITTERDAL | - | 29,902 | 17,291 | 878 | 48,072 | (2,822) | 1,658 | (1,165) |
| 5298-00 | TOWNSHIP OF HOFF | - | 1,610 | 931 | 1,653 | 4,195 | (152) | 81 | (71) |
| 5300-00 | CITY OF HOFFMAN | - | 17,687 | 10,228 | 2,991 | 30,906 | (1,669) | (2,463) | (4,133) |
| 5304-00 | CITY OF HOKAH | - | 32,057 | 18,538 | 4,260 | 54,855 | (3,026) | (5,218) | (8,244) |
| 5306-00 | TOWNSHIP OF HOKAH | - | - | - | - | 0 | - | 0 | 0 |
| 5307-00 | TOWNSHIP OF HOLDEN | - | 1,700 | 983 | 1,377 | 4,061 | (161) | (602) | (763) |
| 5308-00 | TOWNSHIP OF HOLDING | - | 1,788 | 1,034 | 3,130 | 5,951 | (169) | 1,970 | 1,801 |
| 5310-00 | CITY OF HOLDINGFORD | - | 47,120 | 27,248 | 10,224 | 84,592 | (4,448) | (1,324) | (5,772) |
| 5315-00 | CITY OF HOLLAND | - | - | - | - | - | - | (1,332) | (1,332) |
| 5316-00 | CITY OF HOLLANDALE | - | 2,297 | 1,328 | 13,119 | 16,744 | (217) | (7,379) | (7,596) |
| 5320-00 | TOWNSHIP OF HOLLY | - | 775 | 448 | 893 | 2,117 | (73) | (373) | (446) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 5322-00 | TOWNSHIP OF HOLLYWOOD | \$ 23,270 | \$ 56,520 | \$ (3,703) | \$ 2,217 | \$ - | \$ 561 | \$ 569 | \$ 3,347 |
| 5330-00 | TOWNSHIP OF HOLYOKE | 1,692 | 4,110 | (269) | 161 | - | 41 | 475 | 677 |
| 5354-00 | CITY OF HOPKINS | 2,784,845 | 6,763,951 | (443,106) | 265,335 | - | 67,099 | 197,113 | 529,547 |
| 5362-00 | CITY OF HOUSTON | 154,119 | 374,332 | (24,522) | 14,684 | - | 3,713 | 13,255 | 31,653 |
| 5363-00 | TOWNSHIP OF HOUSTON | 2,306 | 5,600 | (367) | 220 | - | 56 | 273 | 548 |
| 5366-00 | CITY OF HOWARD LAKE | 306,366 | 744,114 | (48,747) | 29,190 | - | 7,382 | 40,936 | 77,508 |
| 5368-00 | CITY OF HOYT LAKES | 593,341 | 1,441,131 | (94,408) | 56,532 | - | 14,296 | 20,746 | 91,574 |
| 5376-00 | CITY OF HUGO | 959,759 | 2,331,105 | (152,711) | 91,444 | - | 23,125 | 34,758 | 149,326 |
| 5392-00 | CITY OF HUTCHINSON | 2,600,211 | 6,315,505 | (413,728) | 247,743 | - | 62,650 | 15,928 | 326,321 |
| 5392-01 | CITY OF HUTCHINSON MUNICIPAL UTILITIES | 2,113,771 | 5,134,017 | (336,329) | 201,396 | - | 50,930 | - | 252,326 |
| 5398-00 | TOWNSHIP OF IDA | 5,789 | 14,060 | (921) | 552 | - | 139 | 218 | 909 |
| 5400-00 | TOWNSHIP OF IDEAL | 91,458 | 222,136 | (14,552) | 8,714 | - | 2,204 | 1,791 | 12,708 |
| 5406-00 | CITY OF INDEPENDENCE | 217,497 | 528,266 | (34,607) | 20,723 | - | 5,240 | 13,563 | 39,526 |
| 5416-00 | CITY OF INTERNATIONAL FALLS | 1,281,239 | 3,111,929 | (203,862) | 122,074 | - | 30,870 | - | 152,944 |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | 4,043,084 | 9,820,016 | (643,308) | 385,217 | - | 97,415 | 64,742 | 547,375 |
| 5426-00 | CITY OF IONA | 3,094 | 7,515 | (492) | 295 | - | 75 | - | 369 |
| 5434-00 | TOWNSHIP OF IRONDALE | 66,116 | 160,585 | (10,520) | 6,299 | - | 1,593 | 20,314 | 28,206 |
| 5436-00 | CITY OF IRONTON | 74,651 | 181,316 | (11,878) | 7,113 | - | 1,799 | 7,307 | 16,218 |
| 5442-00 | CITY OF ISANTI | 799,166 | 1,941,048 | (127,158) | 76,143 | - | 19,255 | 5,944 | 101,342 |
| 5443-00 | TOWNSHIP OF ISANTI | 25,025 | 60,781 | (3,982) | 2,384 | - | 603 | - | 2,987 |
| 5452-00 | CITY OF ISLE | 170,552 | 414,245 | (27,137) | 16,250 | - | 4,109 | 16,255 | 36,614 |
| 5458-00 | CITY OF IVANHOE | 153,921 | 373,850 | (24,491) | 14,665 | - | 3,709 | 54,771 | 73,144 |
| 5462-00 | CITY OF JACKSON | 703,444 | 1,708,554 | (111,927) | 67,023 | - | 16,949 | 162,514 | 246,485 |
| 5470-00 | CITY OF JANESVILLE | 392,715 | 953,844 | (62,486) | 37,417 | - | 9,462 | 35,170 | 82,049 |
| 5470-02 | CITY OF JANESVILLE NURSING HOME | 700,742 | 1,701,993 | (111,497) | 66,765 | - | 16,884 | 129,233 | 212,883 |
| 5472-00 | CITY OF JASPER | 62,094 | 150,817 | (9,880) | 5,916 | - | 1,496 | 4,182 | 11,594 |
| 5475-00 | TOWNSHIP OF JAY | 3,632 | 8,822 | (578) | 346 | - | 88 | 1,655 | 2,089 |
| 5478-00 | CITY OF JEFFERS | 33,230 | 80,710 | (5,287) | 3,166 | - | 801 | 2,356 | 6,323 |
| 5484-00 | CITY OF JENKINS | 35,144 | 85,360 | (5,592) | 3,348 | - | 847 | 8,518 | 12,713 |
| 5500-00 | CITY OF JORDAN | 511,690 | 1,242,815 | (81,417) | 48,753 | - | 12,329 | 21,312 | 82,393 |
| 5521-00 | CITY OF KANDIYOHI | 41,771 | 101,455 | (6,646) | 3,980 | - | 1,006 | 763 | 5,749 |
| 5522-00 | CITY OF KARLSTAD | 62,359 | 151,461 | (9,922) | 5,941 | - | 1,502 | 3,464 | 10,908 |
| 5526-00 | CITY OF KASOTA | 54,261 | 131,791 | (8,634) | 5,170 | - | 1,307 | 3,512 | 9,989 |
| 5528-00 | CITY OF KASSON | 800,227 | 1,943,625 | (127,327) | 76,244 | - | 19,281 | - | 95,525 |
| 5530-00 | TOWNSHIP OF KATHIO | - | - | - | - | - | - | - | - |
| 5534-00 | CITY OF KEEWATIN | 126,641 | 307,592 | (20,150) | 12,066 | - | 3,051 | 22,958 | 38,076 |
| 5534-01 | CITY OF KEEWATIN UTILITIES | 40,204 | 97,649 | (6,397) | 3,831 | - | 969 | 6,478 | 11,277 |
| 5538-00 | CITY OF KELLIHER | 132 | 321 | (21) | 13 | - | 3 | - | 16 |
| 5540-00 | CITY OF KELLOGG | 23,355 | 56,727 | (3,716) | 2,225 | - | 563 | 298 | 3,086 |
| 5546-00 | CITY OF KENNEDY | 14,166 | 34,408 | (2,254) | 1,350 | - | 341 | - | 1,691 |
| 5551-00 | FARWELL KENSINGTON SANITARY DISTRICT | 11,758 | 28,559 | (1,871) | 1,120 | - | 283 | 370 | 1,774 |
| 5555-00 | TOWNSHIP OF KENYON | 2,951 | 7,167 | (470) | 281 | - | 71 | 2,840 | 3,192 |
| 5556-00 | CITY OF KENYON | 247,629 | 601,451 | (39,401) | 23,594 | - | 5,966 | 8,626 | 38,186 |
| 5556-01 | CITY OF KENYON UTILITIES | 144,099 | 349,994 | (22,928) | 13,730 | - | 3,472 | 19,622 | 36,823 |
| 5560-00 | CITY OF KERKHOVEN | 64,797 | 157,382 | (10,310) | 6,174 | - | 1,561 | - | 7,735 |
| 5568-00 | TOWNSHIP OF KETTLE RIVER | 10,183 | 24,734 | (1,620) | 970 | - | 245 | - | 1,216 |
| 5570-00 | CITY OF KETTLE RIVER | 19,617 | 47,647 | (3,121) | 1,869 | - | 473 | 3,105 | 5,447 |
| 5576-00 | CITY OF KIESTER | 36,950 | 89,745 | (5,879) | 3,521 | - | 890 | - | 4,411 |
| 5586-01 | CITY OF KIMBALL | 68,582 | 166,574 | (10,912) | 6,534 | - | 1,652 | 3,125 | 11,312 |
| 5589-00 | TOWNSHIP OF KIMBERLY | 2,761 | 6,706 | (439) | 263 | - | 67 | - | 330 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 5322-00 | TOWNSHIP OF HOLLYWOOD | \$ - | \$ 9,260 | \$ 5,354 | \$ 3,268 | \$ 17,882 | \$ (874) | \$ (1,247) | \$ (2,121) |
| 5330-00 | TOWNSHIP OF HOLYOKE | - | 673 | 389 | 1,158 | 2,221 | (64) | (252) | (315) |
| 5354-00 | CITY OF HOPKINS | - | 1,108,116 | 640,783 | - | 1,748,900 | (104,592) | 90,119 | (14,473) |
| 5362-00 | CITY OF HOUSTON | - | 61,326 | 35,462 | - | 96,788 | (5,788) | 7,902 | 2,113 |
| 5363-00 | TOWNSHIP OF HOUSTON | - | 917 | 531 | 2,191 | 3,639 | (87) | (634) | (721) |
| 5366-00 | CITY OF HOWARD LAKE | - | 121,906 | 70,494 | 9,447 | 201,847 | (11,506) | 27,652 | 16,145 |
| 5368-00 | CITY OF HOYT LAKES | - | 236,096 | 136,526 | 20,165 | 392,787 | (22,284) | 35,261 | 12,977 |
| 5376-00 | CITY OF HUGO | - | 381,897 | 220,837 | 32,392 | 635,127 | (36,046) | 11,251 | (24,795) |
| 5392-00 | CITY OF HUTCHINSON | - | 1,034,649 | 598,300 | 371,918 | 2,004,866 | (97,657) | (164,294) | (261,951) |
| 5392-01 | CITY OF HUTCHINSON MUNICIPAL UTILITIES | - | 841,089 | 486,371 | 128,444 | 1,455,905 | (79,388) | (80,566) | (159,954) |
| 5398-00 | TOWNSHIP OF IDA | - | 2,303 | 1,332 | 1,053 | 4,688 | (217) | (370) | (587) |
| 5400-00 | TOWNSHIP OF IDEAL | - | 36,392 | 21,044 | 8,288 | 65,724 | (3,435) | (2,439) | (5,874) |
| 5406-00 | CITY OF INDEPENDENCE | - | 86,544 | 50,045 | - | 136,590 | (8,169) | 7,637 | (532) |
| 5416-00 | CITY OF INTERNATIONAL FALLS | - | 509,817 | 294,809 | 134,068 | 938,695 | (48,120) | (64,522) | (112,642) |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | - | 1,608,782 | 930,300 | 302,743 | 2,841,824 | (151,848) | (444) | (152,292) |
| 5426-00 | CITY OF IONA | - | 1,231 | 712 | 616 | 2,559 | (116) | (621) | (737) |
| 5434-00 | TOWNSHIP OF IRONDALE | - | 26,308 | 15,213 | 27,157 | 68,678 | (2,483) | (2,004) | (4,487) |
| 5436-00 | CITY OF IRONTON | - | 29,704 | 17,177 | 6,474 | 53,355 | (2,804) | 2,593 | (211) |
| 5442-00 | CITY OF ISANTI | - | 317,996 | 183,885 | 38,343 | 540,224 | (30,015) | 13,795 | (16,220) |
| 5443-00 | TOWNSHIP OF ISANTI | - | 9,958 | 5,758 | 3,191 | 18,907 | (940) | (1,948) | (2,888) |
| 5452-00 | CITY OF ISLE | - | 67,864 | 39,243 | - | 107,108 | (6,406) | 10,916 | 4,511 |
| 5458-00 | CITY OF IVANHOE | - | 61,247 | 35,417 | - | 96,663 | (5,781) | 26,212 | 20,431 |
| 5462-00 | CITY OF JACKSON | - | 279,907 | 161,860 | - | 441,767 | (26,420) | 98,954 | 72,535 |
| 5470-00 | CITY OF JANESVILLE | - | 156,265 | 90,362 | 5,728 | 252,355 | (14,749) | 16,769 | 2,019 |
| 5470-02 | CITY OF JANESVILLE NURSING HOME | - | 278,832 | 161,238 | 5,358 | 445,428 | (26,318) | 33,108 | 6,790 |
| 5472-00 | CITY OF JASPER | - | 24,708 | 14,288 | 9,214 | 48,209 | (2,332) | 1,170 | (1,162) |
| 5475-00 | TOWNSHIP OF JAY | - | 1,445 | 836 | - | 2,281 | (136) | 723 | 587 |
| 5478-00 | CITY OF JEFFERS | - | 13,223 | 7,646 | 2,675 | 23,544 | (1,248) | (1,029) | (2,277) |
| 5484-00 | CITY OF JENKINS | - | 13,984 | 8,087 | 1,712 | 23,783 | (1,320) | (2,019) | (3,339) |
| 5500-00 | CITY OF JORDAN | - | 203,606 | 117,738 | 75,482 | 396,827 | (19,218) | (37,966) | (57,184) |
| 5521-00 | CITY OF KANDIYOHI | - | 16,621 | 9,611 | 599 | 26,832 | (1,569) | 2,357 | 788 |
| 5522-00 | CITY OF KARLSTAD | - | 24,813 | 14,349 | 4,413 | 43,575 | (2,342) | (1,256) | (3,598) |
| 5526-00 | CITY OF KASOTA | - | 21,591 | 12,485 | 6,199 | 40,275 | (2,038) | 1,078 | (960) |
| 5528-00 | CITY OF KASSON | - | 318,418 | 184,129 | 111,301 | 613,848 | (30,054) | (51,013) | (81,067) |
| 5530-00 | TOWNSHIP OF KATHIO | - | - | - | 3,678 | 3,678 | - | (2,281) | (2,281) |
| 5534-00 | CITY OF KEEWATIN | - | 50,392 | 29,140 | 2,177 | 81,708 | (4,756) | 19,385 | 14,628 |
| 5534-01 | CITY OF KEEWATIN UTILITIES | - | 15,997 | 9,251 | 35,617 | 60,865 | (1,510) | (10,659) | (12,169) |
| 5538-00 | CITY OF KELLIHER | - | 53 | 30 | 87,305 | 87,388 | (5) | (58,182) | (58,187) |
| 5540-00 | CITY OF KELLOGG | - | 9,293 | 5,374 | 2,846 | 17,514 | (877) | (1,386) | (2,264) |
| 5546-00 | CITY OF KENNEDY | - | 5,637 | 3,260 | 9,634 | 18,531 | (532) | (9,294) | (9,826) |
| 5551-00 | FARWELL KENSINGTON SANITARY DISTRICT | - | 4,679 | 2,706 | 697 | 8,082 | (442) | (882) | (1,324) |
| 5555-00 | TOWNSHIP OF KENYON | - | 1,174 | 679 | 3,342 | 5,196 | (111) | (37) | (148) |
| 5556-00 | CITY OF KENYON | - | 98,534 | 56,978 | 26,896 | 182,408 | (9,300) | 2,284 | (7,016) |
| 5556-01 | CITY OF KENYON UTILITIES | - | 57,338 | 33,157 | 4,407 | 94,902 | (5,412) | 4,955 | (457) |
| 5560-00 | CITY OF KERKHOVEN | - | 25,783 | 14,910 | 4,793 | 45,487 | (2,434) | (1,330) | (3,764) |
| 5568-00 | TOWNSHIP OF KETTLE RIVER | - | 4,052 | 2,343 | 3,099 | 9,494 | (382) | (1,052) | (1,434) |
| 5570-00 | CITY OF KETTLE RIVER | - | 7,806 | 4,514 | 10,615 | 22,935 | (737) | (7,190) | (7,927) |
| 5576-00 | CITY OF KIESTER | - | 14,703 | 8,502 | 5,798 | 29,003 | (1,388) | (5,051) | (6,439) |
| 5586-01 | CITY OF KIMBALL | - | 27,289 | 15,780 | 13,542 | 56,611 | (2,576) | (4,106) | (6,681) |
| 5589-00 | TOWNSHIP OF KIMBERLY | - | 1,099 | 635 | 975 | 2,709 | (104) | (246) | (350) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 5600-00 | CITY OF KINNEY | \$ 50,404 | \$ 122,424 | \$ (8,020) | \$ 4,802 | \$ - | \$ 1,214 | \$ 16,496 | \$ 22,512 |
| 5614-00 | TOWNSHIP OF KRAIN | 9,698 | 23,556 | (1,543) | 924 | - | 234 | 748 | 1,905 |
| 5616-00 | TOWNSHIP OF KROSCHER | 1,063 | 2,582 | (169) | 101 | - | 26 | 308 | 435 |
| 5626-00 | CITY OF LA CRESCENT | 586,853 | 1,425,375 | (93,376) | 55,914 | - | 14,140 | 48,292 | 118,346 |
| 5630-00 | TOWNSHIP OF LA CROSSE | 2,857 | 6,939 | (455) | 272 | - | 69 | 1,477 | 1,818 |
| 5632-00 | TOWNSHIP OF LAFAYETTE | 3,970 | 9,643 | (632) | 378 | - | 96 | 2,220 | 2,694 |
| 5634-00 | CITY OF LAFAYETTE | 69,055 | 167,724 | (10,988) | 6,579 | - | 1,664 | 2,876 | 11,119 |
| 5635-00 | TOWNSHIP OF LA GRAND | 150,879 | 366,461 | (24,007) | 14,375 | - | 3,635 | 24,178 | 42,189 |
| 5650-00 | CITY OF LAKE BENTON | 70,045 | 170,129 | (11,145) | 6,674 | - | 1,688 | - | 8,361 |
| 5652-00 | CITY OF LAKE BRONSON | 13,608 | 33,050 | (2,165) | 1,296 | - | 328 | - | 1,624 |
| 5654-00 | CITY OF LAKE CITY | 1,456,869 | 3,538,505 | (231,807) | 138,808 | - | 35,102 | 49,088 | 222,997 |
| 5656-00 | CITY OF LAKE CRYSTAL | 463,223 | 1,125,095 | (73,705) | 44,135 | - | 11,161 | 70,817 | 126,113 |
| 5658-00 | TOWNSHIP OF LAKE EDWARD | 16,237 | 39,437 | (2,584) | 1,547 | - | 391 | - | 1,938 |
| 5662-00 | CITY OF LAKE ELMO | 823,399 | 1,999,907 | (131,014) | 78,452 | - | 19,839 | 134,635 | 232,926 |
| 5670-00 | TOWNSHIP OF LAKE FREMONT | 7,697 | 18,695 | (1,225) | 733 | - | 185 | 1,117 | 2,036 |
| 5675-00 | TOWNSHIP OF LAKE GEORGE | - | - | - | - | - | - | 16,444 | 16,444 |
| 5678-00 | TOWNSHIP OF LAKE HANSA | 3,995 | 9,703 | (636) | 381 | - | 96 | 3,192 | 3,669 |
| 5694-00 | CITY OF LAKE LILLIAN | 27,118 | 65,866 | (4,315) | 2,584 | - | 653 | 3,161 | 6,398 |
| 5702-00 | CITY OF LAKE PARK | 224,099 | 544,302 | (35,657) | 21,352 | - | 5,399 | 5,888 | 32,639 |
| 5712-00 | CITY OF LAKE SHORE | 69,425 | 168,623 | (11,047) | 6,615 | - | 1,673 | - | 8,287 |
| 5715-00 | CITY OF LAKE ST CROIX BEACH | 29,995 | 72,854 | (4,773) | 2,858 | - | 723 | - | 3,581 |
| 5720-00 | TOWNSHIP OF LAKE VIEW | 17,947 | 43,590 | (2,856) | 1,710 | - | 432 | - | 2,142 |
| 5722-01 | CITY OF LAKE WILSON | 6,181 | 15,014 | (984) | 589 | - | 149 | 2,478 | 3,216 |
| 5724-00 | CITY OF LAKEFIELD | 268,237 | 651,505 | (42,680) | 25,557 | - | 6,463 | 83,795 | 115,815 |
| 5726-00 | CITY OF LAKELAND | 20,273 | 49,241 | (3,226) | 1,932 | - | 488 | 13,707 | 16,127 |
| 5736-00 | TOWNSHIP OF LAKETOWN | 82,630 | 200,696 | (13,148) | 7,873 | - | 1,991 | - | 9,864 |
| 5742-00 | CITY OF LAKEVILLE | 5,967,502 | 14,494,127 | (949,509) | 568,572 | - | 143,782 | 162,524 | 874,878 |
| 5744-00 | TOWNSHIP OF LAKEWOOD | 35,131 | 85,329 | (5,590) | 3,347 | - | 846 | 9,464 | 13,657 |
| 5746-00 | TOWNSHIP OF LAKIN | - | - | - | - | - | - | - | - |
| 5752-00 | CITY OF LAMBERTON | 93,444 | 226,960 | (14,868) | 8,903 | - | 2,251 | 4,150 | 15,304 |
| 5756-00 | CITY OF LANCASTER | 79,496 | 193,082 | (12,649) | 7,574 | - | 1,915 | 7,424 | 16,914 |
| 5758-00 | CITY OF LANDFALL | 133,343 | 323,868 | (21,217) | 12,705 | - | 3,213 | 24,020 | 39,938 |
| 5760-00 | CITY OF LANESBORO | 221,024 | 536,832 | (35,168) | 21,059 | - | 5,325 | - | 26,384 |
| 5761-00 | TOWNSHIP OF LANESBURGH | 21,025 | 51,067 | (3,345) | 2,003 | - | 507 | 5,267 | 7,777 |
| 5778-00 | CITY OF LA PRAIRIE | 64,666 | 157,063 | (10,289) | 6,161 | - | 1,558 | 16,372 | 24,091 |
| 5786-00 | CITY OF LAUDERDALE | 168,187 | 408,499 | (26,761) | 16,025 | - | 4,052 | - | 20,077 |
| 5794-00 | CITY OF LE CENTER | 273,627 | 664,597 | (43,538) | 26,071 | - | 6,593 | - | 32,663 |
| 5796-00 | TOWNSHIP OF LENT | 526 | 1,277 | (84) | 50 | - | 13 | 3,717 | 3,780 |
| 5799-00 | TOWNSHIP OF LE RAY | 5,822 | 14,142 | (926) | 555 | - | 140 | 3,942 | 4,637 |
| 5800-00 | CITY OF LEROY | 77,020 | 187,069 | (12,255) | 7,338 | - | 1,856 | 5,002 | 14,196 |
| 5801-00 | TOWNSHIP OF LE SAUK | 2,672 | 6,489 | (425) | 255 | - | 64 | - | 319 |
| 5804-00 | CITY OF LE SUEUR | 1,069,338 | 2,597,255 | (170,146) | 101,885 | - | 25,765 | 26,042 | 153,691 |
| 5840-00 | TOWNSHIP OF LEON | - | - | - | - | - | - | - | - |
| 5842-00 | TOWNSHIP OF LEON | 16,000 | 38,862 | (2,546) | 1,524 | - | 386 | 1,020 | 2,930 |
| 5856-01 | CITY OF LESTER PRAIRIE | 105,455 | 256,134 | (16,779) | 10,048 | - | 2,541 | - | 12,588 |
| 5862-00 | CITY OF LEWISTON | 216,744 | 526,438 | (34,487) | 20,651 | - | 5,222 | 65,973 | 91,846 |
| 5864-00 | CITY OF LEWISVILLE | 44,944 | 109,162 | (7,151) | 4,282 | - | 1,083 | 6,230 | 11,595 |
| 5868-00 | CITY OF LEXINGTON | 333,955 | 811,125 | (53,137) | 31,819 | - | 8,046 | 6,129 | 45,994 |
| 5870-00 | TOWNSHIP OF LIBERTY - BELTRAMI COUNTY | 167 | 404 | (26) | 16 | - | 4 | 219 | 239 |
| 5882-00 | CITY OF LILYDALE | 43,331 | 105,244 | (6,895) | 4,128 | - | 1,044 | 6,724 | 11,897 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 5600-00 | CITY OF KINNEY | \$ - | \$ 20,056 | \$ 11,598 | \$ 5,940 | \$ 37,594 | \$ (1,893) | \$ 4,984 | \$ 3,091 |
| 5614-00 | TOWNSHIP OF KRAIN | - | 3,859 | 2,232 | 4,058 | 10,149 | (364) | (649) | (1,013) |
| 5616-00 | TOWNSHIP OF KROSCHEL | - | 423 | 245 | 420 | 1,088 | (40) | (1,099) | (1,139) |
| 5626-00 | CITY OF LA CRESCENT | - | 233,515 | 135,033 | - | 368,548 | (22,041) | 24,137 | 2,096 |
| 5630-00 | TOWNSHIP OF LA CROSSE | - | 1,137 | 657 | 1,554 | 3,348 | (107) | (397) | (505) |
| 5632-00 | TOWNSHIP OF LAFAYETTE | - | 1,580 | 914 | 76 | 2,569 | (149) | (369) | (519) |
| 5634-00 | CITY OF LAFAYETTE | - | 27,478 | 15,889 | 815 | 44,182 | (2,594) | 886 | (1,708) |
| 5635-00 | TOWNSHIP OF LA GRAND | - | 60,036 | 34,717 | 6,312 | 101,065 | (5,667) | 7,584 | 1,918 |
| 5650-00 | CITY OF LAKE BENTON | - | 27,872 | 16,117 | 10,894 | 54,883 | (2,631) | (5,203) | (7,834) |
| 5652-00 | CITY OF LAKE BRONSON | - | 5,415 | 3,131 | 12,521 | 21,067 | (511) | (2,577) | (3,088) |
| 5654-00 | CITY OF LAKE CITY | - | 579,702 | 335,220 | 139,859 | 1,054,781 | (54,716) | (39,113) | (93,830) |
| 5656-00 | CITY OF LAKE CRYSTAL | - | 184,321 | 106,586 | 19,225 | 310,132 | (17,397) | (6,835) | (24,232) |
| 5658-00 | TOWNSHIP OF LAKE EDWARD | - | 6,461 | 3,736 | 7,771 | 17,968 | (610) | (3,523) | (4,132) |
| 5662-00 | CITY OF LAKE ELMO | - | 327,638 | 189,461 | 29,951 | 547,051 | (30,925) | 66,344 | 35,419 |
| 5670-00 | TOWNSHIP OF LAKE FREMONT | - | 3,063 | 1,771 | 2,761 | 7,595 | (289) | (674) | (963) |
| 5675-00 | TOWNSHIP OF LAKE GEORGE | - | - | - | 22,788 | 22,788 | - | 626 | 626 |
| 5678-00 | TOWNSHIP OF LAKE HANSKA | - | 1,590 | 919 | 3,114 | 5,623 | (150) | 1,713 | 1,563 |
| 5694-00 | CITY OF LAKE LILLIAN | - | 10,791 | 6,240 | 1,574 | 18,604 | (1,018) | 3,371 | 2,353 |
| 5702-00 | CITY OF LAKE PARK | - | 89,171 | 51,565 | 10,309 | 151,045 | (8,417) | 4,849 | (3,567) |
| 5712-00 | CITY OF LAKE SHORE | - | 27,625 | 15,975 | 25,812 | 69,412 | (2,607) | (12,287) | (14,894) |
| 5715-00 | CITY OF LAKE ST CROIX BEACH | - | 11,935 | 6,902 | 15,080 | 33,917 | (1,127) | (10,592) | (11,719) |
| 5720-00 | TOWNSHIP OF LAKE VIEW | - | 7,141 | 4,130 | 5,956 | 17,227 | (674) | (2,197) | (2,871) |
| 5722-01 | CITY OF LAKE WILSON | - | 2,460 | 1,422 | 31,807 | 35,689 | (232) | (8,604) | (8,836) |
| 5724-00 | CITY OF LAKEFIELD | - | 106,734 | 61,720 | - | 168,454 | (10,074) | 39,325 | 29,251 |
| 5726-00 | CITY OF LAKELAND | - | 8,067 | 4,665 | 23,402 | 36,133 | (761) | (594) | (1,355) |
| 5736-00 | TOWNSHIP OF LAKETOWN | - | 32,879 | 19,013 | 9,705 | 61,597 | (3,103) | (3,643) | (6,746) |
| 5742-00 | CITY OF LAKEVILLE | - | 2,374,526 | 1,373,102 | 405,665 | 4,153,293 | (224,124) | 47,793 | (176,331) |
| 5744-00 | TOWNSHIP OF LAKEWOOD | - | 13,979 | 8,084 | 12,017 | 34,079 | (1,319) | (653) | (1,973) |
| 5746-00 | TOWNSHIP OF LAKIN | - | - | - | 8,898 | 8,898 | - | (3,626) | (3,626) |
| 5752-00 | CITY OF LAMBERTON | - | 37,182 | 21,501 | 12,108 | 70,791 | (3,510) | (9,090) | (12,599) |
| 5756-00 | CITY OF LANCASTER | - | 31,632 | 18,292 | 8,807 | 58,731 | (2,986) | 5,829 | 2,843 |
| 5758-00 | CITY OF LANDFALL | - | 53,058 | 30,682 | 1,773 | 85,513 | (5,008) | 22,786 | 17,778 |
| 5760-00 | CITY OF LANESBORO | - | 87,947 | 50,857 | 20,795 | 159,600 | (8,301) | (11,764) | (20,065) |
| 5761-00 | TOWNSHIP OF LANESBURGH | - | 8,366 | 4,838 | - | 13,204 | (790) | 2,711 | 1,921 |
| 5778-00 | CITY OF LA PRAIRIE | - | 25,731 | 14,879 | 410 | 41,021 | (2,429) | 7,099 | 4,671 |
| 5786-00 | CITY OF LAUDERDALE | - | 66,923 | 38,699 | 15,742 | 121,365 | (6,317) | (10,307) | (16,624) |
| 5794-00 | CITY OF LE CENTER | - | 108,879 | 62,961 | 25,403 | 197,242 | (10,277) | (6,455) | (16,731) |
| 5796-00 | TOWNSHIP OF LENT | - | 209 | 121 | 115,446 | 115,776 | (20) | (46,527) | (46,547) |
| 5799-00 | TOWNSHIP OF LE RAY | - | 2,317 | 1,340 | - | 3,657 | (219) | 1,366 | 1,147 |
| 5800-00 | CITY OF LEROY | - | 30,647 | 17,722 | 1,086 | 49,455 | (2,893) | (1,851) | (4,744) |
| 5801-00 | TOWNSHIP OF LE SAUK | - | 1,063 | 615 | 169 | 1,847 | (100) | (134) | (234) |
| 5804-00 | CITY OF LE SUEUR | - | 425,500 | 246,051 | 123,324 | 794,875 | (40,162) | (50,550) | (90,712) |
| 5840-00 | TOWNSHIP OF LEON | - | - | - | 4,125 | 4,125 | - | (2,471) | (2,471) |
| 5842-00 | TOWNSHIP OF LEON | - | 6,367 | 3,682 | 707 | 10,755 | (601) | 1,712 | 1,111 |
| 5856-01 | CITY OF LESTER PRAIRIE | - | 41,962 | 24,265 | 10,757 | 76,983 | (3,961) | (33,476) | (37,437) |
| 5862-00 | CITY OF LEWISTON | - | 86,245 | 49,872 | - | 136,117 | (8,140) | 46,368 | 38,228 |
| 5864-00 | CITY OF LEWISVILLE | - | 17,884 | 10,342 | 1,072 | 29,297 | (1,688) | 1,720 | 32 |
| 5868-00 | CITY OF LEXINGTON | - | 132,884 | 76,842 | 19,584 | 229,310 | (12,543) | (12,529) | (25,072) |
| 5870-00 | TOWNSHIP OF LIBERTY - BELTRAMI COUNTY | - | 66 | 38 | - | 105 | (6) | 73 | 67 |
| 5882-00 | CITY OF LILYDALE | - | 17,242 | 9,970 | 1,363 | 28,575 | (1,627) | 3,801 | 2,173 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---------------------------------|-----------------------|---|----------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 5900-00 | TOWNSHIP OF LINDEN | \$ - | \$ - | \$ - | \$ 47,089 | \$ - | \$ - | \$ 17,438 | \$ 76,435 |
| 5904-00 | CITY OF LINDSTROM | 494,230 | 1,200,407 | (78,639) | - | - | 11,908 | - | 311,487 |
| 5906-00 | CITY OF LINO LAKES | 1,618,242 | 3,930,455 | (257,484) | 154,183 | - | 38,990 | 118,314 | 25,759 |
| 5908-01 | TOWNSHIP OF LINWOOD | 138,627 | 336,704 | (22,057) | 13,208 | - | 3,340 | 9,210 | 16,962 |
| 5910-01 | CITY OF LISMORE | 24,530 | 59,580 | (3,903) | 2,337 | - | 591 | 14,033 | 113,331 |
| 5918-00 | CITY OF LITCHFIELD | 949,394 | 2,305,930 | (151,061) | 90,456 | - | 22,875 | - | 138,413 |
| 5922-01 | CITY OF LITTLE CANADA | 644,084 | 1,564,379 | (102,482) | 61,367 | - | 15,519 | 61,527 | 230,878 |
| 5926-00 | CITY OF LITTLE FALLS | 1,120,093 | 2,720,531 | (178,222) | 106,720 | - | 26,988 | 97,170 | 61 |
| 5927-00 | TOWNSHIP OF LITTLE FALLS | 332 | 806 | (53) | 32 | - | 8 | 22 | 11,097 |
| 5936-00 | CITY OF LITTLEFORK | 92,962 | 225,791 | (14,792) | 8,857 | - | 2,240 | - | 16,537 |
| 5958-00 | TOWNSHIP OF LIVONIA | 88,300 | 214,466 | (14,050) | 8,413 | - | 2,128 | 5,997 | 44,771 |
| 5960-00 | CITY OF LONG LAKE | 212,203 | 515,407 | (33,764) | 20,218 | - | 5,113 | 19,440 | - |
| 5961-00 | TOWNSHIP OF LONG LAKE | - | - | - | - | - | - | - | - |
| 5962-00 | TOWNSHIP OF LONG LAKE | - | - | - | - | - | - | - | - |
| 5964-00 | CITY OF LONG PRAIRIE | 343,693 | 834,776 | (54,686) | 32,746 | - | 8,281 | 5,587 | 46,614 |
| 5966-00 | CITY OF LONGVILLE | 176,179 | 427,911 | (28,032) | 16,786 | - | 4,245 | 17,470 | 38,501 |
| 5968-00 | CITY OF LONSDALE | 483,241 | 1,173,716 | (76,890) | 46,042 | - | 11,643 | 25,627 | 83,312 |
| 5969-00 | CITY OF LORETTO | 121,767 | 295,754 | (19,375) | 11,602 | - | 2,934 | 26,500 | 41,036 |
| 5990-00 | CITY OF LUCAN | 30,848 | 74,924 | (4,908) | 2,939 | - | 743 | 1,455 | 5,137 |
| 6002-00 | CITY OF LUVERNE | 980,359 | 2,381,138 | (155,988) | 93,407 | - | 23,621 | 29,003 | 146,031 |
| 6010-00 | CITY OF LYLE | 44,232 | 107,433 | (7,038) | 4,214 | - | 1,066 | 3,922 | 9,202 |
| 6011-00 | TOWNSHIP OF LYLE | 10,276 | 24,960 | (1,635) | 979 | - | 248 | 703 | 1,930 |
| 6014-00 | CITY OF LYND | 48,659 | 118,185 | (7,742) | 4,636 | - | 1,172 | 10,808 | 16,616 |
| 6015-00 | TOWNSHIP OF LYNDEN | 11,834 | 28,743 | (1,883) | 1,128 | - | 285 | 5,985 | 7,397 |
| 6026-00 | CITY OF MABEL | 116,995 | 284,163 | (18,616) | 11,147 | - | 2,819 | - | 13,966 |
| 6034-00 | CITY OF MADELIA | 294,986 | 716,474 | (46,936) | 28,106 | - | 7,107 | 10,274 | 45,487 |
| 6034-01 | MADELIA MUNICIPAL LIGHT & POWER | 246,941 | 599,780 | (39,292) | 23,528 | - | 5,950 | 390 | 29,867 |
| 6036-00 | CITY OF MADISON | 302,623 | 735,025 | (48,151) | 28,833 | - | 7,291 | 14,142 | 50,267 |
| 6040-00 | CITY OF MADISON LAKE | 131,698 | 319,875 | (20,955) | 12,548 | - | 3,173 | 18,110 | 33,831 |
| 6042-00 | TOWNSHIP OF MAGNOLIA | 4,776 | 11,599 | (760) | 455 | - | 115 | 91 | 661 |
| 6046-00 | CITY OF MAHNOTOMEN | 232,302 | 564,225 | (36,962) | 22,133 | - | 5,597 | 19,336 | 47,066 |
| 6048-00 | CITY OF MAHTOMEDI | 519,200 | 1,261,056 | (82,612) | 49,468 | - | 12,510 | 10,618 | 72,596 |
| 6058-00 | TOWNSHIP OF MAINE | 6,112 | 14,844 | (972) | 582 | - | 147 | 1,557 | 2,286 |
| 6060-00 | TOWNSHIP OF MAINE PRAIRIE | 4,334 | 10,526 | (690) | 413 | - | 104 | 1,458 | 1,976 |
| 6078-00 | CITY OF MANKATO | 6,218,607 | 15,104,021 | (989,463) | 592,497 | - | 149,832 | 106,614 | 848,944 |
| 6080-00 | TOWNSHIP OF MANKATO | 26,211 | 63,664 | (4,171) | 2,497 | - | 632 | 1,513 | 4,642 |
| 6086-00 | TOWNSHIP OF MANTORVILLE | 26,030 | 63,223 | (4,142) | 2,480 | - | 627 | 34,187 | 37,295 |
| 6089-00 | CITY OF MANTORVILLE | 83,877 | 203,724 | (13,346) | 7,992 | - | 2,021 | - | 10,013 |
| 6095-00 | TOWNSHIP OF MANTRAP | 1,172 | 2,846 | (186) | 112 | - | 28 | - | 140 |
| 6100-00 | CITY OF MAPLE GROVE | 7,223,136 | 17,543,865 | (1,149,297) | 688,207 | - | 174,036 | 425,469 | 1,287,712 |
| 6102-00 | TOWNSHIP OF MAPLE LAKE | 72,810 | 176,844 | (11,585) | 6,937 | - | 1,754 | 5,457 | 14,149 |
| 6104-02 | CITY OF MAPLE LAKE | 265,315 | 644,408 | (42,215) | 25,279 | - | 6,393 | 12,312 | 43,983 |
| 6106-00 | CITY OF MAPLE PLAIN | 74,955 | 182,053 | (11,926) | 7,142 | - | 1,806 | 24,779 | 33,727 |
| 6114-02 | CITY OF MAPLETON | 186,671 | 453,394 | (29,702) | 17,786 | - | 4,498 | - | 22,283 |
| 6116-00 | CITY OF MAPLEVIEW | 30,500 | 74,079 | (4,853) | 2,906 | - | 735 | - | 3,641 |
| 6120-00 | CITY OF MAPLEWOOD | 2,834,714 | 6,885,076 | (451,041) | 270,086 | - | 68,300 | - | 338,386 |
| 6126-00 | CITY OF MARBLE | 68,939 | 167,443 | (10,969) | 6,568 | - | 1,661 | 265 | 8,494 |
| 6130-00 | CITY OF MARIETTA | 2,906 | 7,058 | (462) | 277 | - | 70 | - | 347 |
| 6132-00 | CITY OF MARINE ON ST CROIX | 122,625 | 297,838 | (19,511) | 11,684 | - | 2,955 | 11,537 | 26,175 |
| 6140-00 | CITY OF MARSHALL | 2,524,547 | 6,131,729 | (401,689) | 240,534 | - | 60,827 | 36,833 | 338,194 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 5900-00 | TOWNSHIP OF LINDEN | \$ - | \$ - | \$ - | \$ 21 | \$ 21 | \$ - | \$ (1,551) | \$ (1,551) |
| 5904-00 | CITY OF LINDSTROM | - | 196,659 | 113,721 | 18,983 | 329,362 | (18,562) | 26,960 | 8,398 |
| 5906-00 | CITY OF LINO LAKES | - | 643,914 | 372,352 | 55,067 | 1,071,333 | (60,777) | 141,494 | 80,717 |
| 5908-01 | TOWNSHIP OF LINWOOD | - | 55,161 | 31,898 | 44,691 | 131,750 | (5,206) | 2,855 | (2,351) |
| 5910-01 | CITY OF LISMORE | - | 9,761 | 5,644 | 3,138 | 18,543 | (921) | (1,221) | (2,142) |
| 5918-00 | CITY OF LITCHFIELD | - | 377,773 | 218,452 | 85,574 | 681,799 | (35,657) | (33,450) | (69,107) |
| 5922-01 | CITY OF LITTLE CANADA | - | 256,287 | 148,202 | 72,433 | 476,922 | (24,190) | 27,513 | 3,323 |
| 5926-00 | CITY OF LITTLE FALLS | - | 445,696 | 257,730 | 81,957 | 785,382 | (42,068) | 51,377 | 9,309 |
| 5927-00 | TOWNSHIP OF LITTLE FALLS | - | 132 | 76 | 371 | 580 | (12) | (306) | (319) |
| 5936-00 | CITY OF LITTLEFORK | - | 36,991 | 21,390 | 22,365 | 80,746 | (3,491) | (10,476) | (13,967) |
| 5958-00 | TOWNSHIP OF LIVONIA | - | 35,135 | 20,317 | 23,267 | 78,719 | (3,316) | (4,002) | (7,318) |
| 5960-00 | CITY OF LONG LAKE | - | 84,437 | 48,827 | 17,270 | 150,534 | (7,970) | (6,052) | (14,022) |
| 5961-00 | TOWNSHIP OF LONG LAKE | - | - | - | - | - | - | (1,092) | (1,092) |
| 5962-00 | TOWNSHIP OF LONG LAKE | - | - | - | 43 | 43 | - | (18) | (18) |
| 5964-00 | CITY OF LONG PRAIRIE | - | 136,759 | 79,082 | 16,162 | 232,003 | (12,908) | (8,652) | (21,560) |
| 5966-00 | CITY OF LONGVILLE | - | 70,103 | 40,538 | 3,464 | 114,105 | (6,617) | 14,888 | 8,271 |
| 5968-00 | CITY OF LONSDALE | - | 192,286 | 111,192 | 11,991 | 315,469 | (18,149) | 8,952 | (9,197) |
| 5969-00 | CITY OF LORETTO | - | 48,452 | 28,018 | 9,628 | 86,098 | (4,573) | 5,076 | 503 |
| 5990-00 | CITY OF LUCAN | - | 12,275 | 7,098 | 1,121 | 20,494 | (1,159) | 590 | (588) |
| 6002-00 | CITY OF LUVERNE | - | 390,094 | 225,577 | 27,473 | 643,144 | (36,820) | (9,584) | (46,403) |
| 6010-00 | CITY OF LYLE | - | 17,600 | 10,178 | 5,382 | 33,160 | (1,661) | (308) | (1,970) |
| 6011-00 | TOWNSHIP OF LYLE | - | 4,089 | 2,365 | 54 | 6,507 | (386) | 459 | 73 |
| 6014-00 | CITY OF LYND | - | 19,362 | 11,196 | 44 | 30,602 | (1,828) | 5,570 | 3,742 |
| 6015-00 | TOWNSHIP OF LYNDEN | - | 4,709 | 2,723 | - | 7,432 | (444) | 2,087 | 1,642 |
| 6026-00 | CITY OF MABEL | - | 46,554 | 26,920 | 12,452 | 85,926 | (4,394) | (1,244) | (5,638) |
| 6034-00 | CITY OF MADELIA | - | 117,378 | 67,875 | 9,135 | 194,387 | (11,079) | 5,383 | (5,696) |
| 6034-01 | MADELIA MUNICIPAL LIGHT & POWER | - | 98,260 | 56,820 | 28,742 | 183,822 | (9,274) | (10,163) | (19,438) |
| 6036-00 | CITY OF MADISON | - | 120,417 | 69,633 | 11,166 | 201,216 | (11,366) | 443 | (10,923) |
| 6040-00 | CITY OF MADISON LAKE | - | 52,404 | 30,303 | 6,607 | 89,314 | (4,946) | 19,608 | 14,661 |
| 6042-00 | TOWNSHIP OF MAGNOLIA | - | 1,900 | 1,099 | 2,855 | 5,854 | (179) | (2,751) | (2,930) |
| 6046-00 | CITY OF MAHNOMEN | - | 92,435 | 53,452 | 12,511 | 158,398 | (8,725) | 5,377 | (3,348) |
| 6048-00 | CITY OF MAHTOMEDI | - | 206,595 | 119,466 | 27,969 | 354,030 | (19,500) | 6,086 | (13,414) |
| 6058-00 | TOWNSHIP OF MAINE | - | 2,432 | 1,406 | 3,382 | 7,220 | (230) | 86 | (143) |
| 6060-00 | TOWNSHIP OF MAINE PRAIRIE | - | 1,724 | 997 | 1,102 | 3,824 | (163) | 84 | (79) |
| 6078-00 | CITY OF MANKATO | - | 2,474,443 | 1,430,880 | 66,320 | 3,971,643 | (233,555) | 80,239 | (153,316) |
| 6080-00 | TOWNSHIP OF MANKATO | - | 10,430 | 6,031 | 4,466 | 20,927 | (984) | (1,163) | (2,147) |
| 6086-00 | TOWNSHIP OF MANTORVILLE | - | 10,358 | 5,989 | - | 16,347 | (978) | 11,396 | 10,418 |
| 6089-00 | CITY OF MANTORVILLE | - | 33,375 | 19,300 | 15,673 | 68,348 | (3,150) | (4,733) | (7,883) |
| 6095-00 | TOWNSHIP OF MANTRAP | - | 466 | 270 | 2,803 | 3,538 | (44) | (1,598) | (1,642) |
| 6100-00 | CITY OF MAPLE GROVE | - | 2,874,155 | 1,662,019 | - | 4,536,174 | (271,283) | 348,783 | 77,500 |
| 6102-00 | TOWNSHIP OF MAPLE LAKE | - | 28,972 | 16,753 | 7,701 | 53,426 | (2,735) | (3,855) | (6,590) |
| 6104-02 | CITY OF MAPLE LAKE | - | 105,571 | 61,048 | 28,735 | 195,354 | (9,965) | 734 | (9,231) |
| 6106-00 | CITY OF MAPLE PLAIN | - | 29,825 | 17,247 | 22,078 | 69,150 | (2,815) | 13,412 | 10,597 |
| 6114-02 | CITY OF MAPLETON | - | 74,278 | 42,952 | 3,724 | 120,955 | (7,011) | (4,895) | (11,905) |
| 6116-00 | CITY OF MAPLEVIEW | - | 12,136 | 7,018 | 5,104 | 24,258 | (1,145) | (3,446) | (4,592) |
| 6120-00 | CITY OF MAPLEWOOD | - | 1,127,960 | 652,258 | 401,853 | 2,182,071 | (106,465) | (222,667) | (329,132) |
| 6126-00 | CITY OF MARBLE | - | 27,432 | 15,863 | 4,049 | 47,344 | (2,589) | (2,611) | (5,200) |
| 6130-00 | CITY OF MARIETTA | - | 1,156 | 669 | 1,147 | 2,972 | (109) | (794) | (903) |
| 6132-00 | CITY OF MARINE ON ST CROIX | - | 48,794 | 28,216 | - | 77,010 | (4,606) | 1,403 | (3,202) |
| 6140-00 | CITY OF MARSHALL | - | 1,004,541 | 580,890 | 86,887 | 1,672,318 | (94,816) | (36,773) | (131,588) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 6140-02 | CITY OF MARSHALL MUNICIPAL UTILITIES | \$ 1,387,771 | \$ 3,370,678 | \$ (220,813) | \$ 132,224 | \$ - | \$ 33,437 | \$ 6,508 | \$ 172,170 |
| 6148-00 | TOWNSHIP OF MARTIN | 13,257 | 32,199 | (2,109) | 1,263 | - | 319 | 9,019 | 10,602 |
| 6156-00 | TOWNSHIP OF MARYSVILLE | 67,685 | 164,396 | (10,770) | 6,449 | - | 1,631 | 6,050 | 14,130 |
| 6160-00 | TOWNSHIP OF MAY - WASHINGTON COUNTY | 33,358 | 81,021 | (5,308) | 3,178 | - | 804 | 2,862 | 6,844 |
| 6164-00 | TOWNSHIP OF MAY- CASS COUNTY | 241 | 587 | (38) | 23 | - | 6 | 317 | 346 |
| 6168-00 | CITY OF MAYER | 175,156 | 425,426 | (27,870) | 16,689 | - | 4,220 | 52,594 | 73,503 |
| 6174-00 | CITY OF MAYNARD | 62,500 | 151,804 | (9,945) | 5,955 | - | 1,506 | 5,091 | 12,552 |
| 6182-00 | CITY OF MAZEPPA | 121,002 | 293,895 | (19,253) | 11,529 | - | 2,915 | 48 | 14,492 |
| 6185-00 | TOWNSHIP OF MC DAVITT | 2,756 | 6,695 | (439) | 263 | - | 66 | 371 | 700 |
| 6186-00 | CITY OF MC KINLEY | 596 | 1,447 | (95) | 57 | - | 14 | 6,693 | 6,764 |
| 6194-00 | CITY OF MC GRATH | 3,000 | 7,287 | (477) | 286 | - | 72 | 237 | 596 |
| 6198-00 | CITY OF MC GREGOR | 70,440 | 171,087 | (11,208) | 6,711 | - | 1,697 | 8,597 | 17,006 |
| 6200-00 | CITY OF MC INTOSH | 47,382 | 115,082 | (7,539) | 4,514 | - | 1,142 | 3,673 | 9,329 |
| 6200-01 | MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY | 199,617 | 484,839 | (31,762) | 19,019 | - | 4,810 | 60,663 | 84,492 |
| 6214-00 | CITY OF MEADOWLANDS | 3,516 | 8,541 | (560) | 335 | - | 85 | - | 420 |
| 6220-00 | CITY OF MEDFORD | 137,527 | 334,032 | (21,882) | 13,103 | - | 3,314 | - | 16,417 |
| 6224-00 | CITY OF MEDINA | 623,030 | 1,513,243 | (99,132) | 59,361 | - | 15,011 | 46,215 | 120,588 |
| 6232-00 | CITY OF MELROSE | 645,100 | 1,566,846 | (102,644) | 61,464 | - | 15,543 | 6,347 | 83,354 |
| 6238-00 | CITY OF MENAHOA NURSING HOME | 1,684,452 | 4,091,269 | (268,019) | 160,491 | - | 40,586 | - | 201,077 |
| 6238-02 | CITY OF MENAHOA | 196,295 | 476,770 | (31,233) | 18,703 | - | 4,730 | 15,979 | 39,411 |
| 6244-00 | CITY OF MENDOTA HEIGHTS | 1,184,750 | 2,877,572 | (188,510) | 112,881 | - | 28,546 | 164,089 | 305,515 |
| 6246-00 | CITY OF MENTOR | 67,841 | 164,776 | (10,794) | 6,464 | - | 1,635 | 4,182 | 12,280 |
| 6258-00 | CITY OF MIDDLE RIVER | 32,885 | 79,872 | (5,232) | 3,133 | - | 792 | 13,358 | 17,283 |
| 6261-00 | TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY | 21,804 | 52,958 | (3,469) | 2,077 | - | 525 | 6,587 | 9,190 |
| 6262-00 | TOWNSHIP OF MIDDLEVILLE | 30,000 | 72,866 | (4,773) | 2,858 | - | 723 | 1,087 | 4,668 |
| 6272-00 | CITY OF MILACA | 433,717 | 1,053,431 | (69,010) | 41,324 | - | 10,450 | 8,462 | 60,236 |
| 6273-00 | TOWNSHIP OF MILACA | 4,091 | 9,936 | (651) | 390 | - | 99 | 24,887 | 25,375 |
| 6274-00 | CITY OF MILAN | 40,383 | 98,084 | (6,425) | 3,848 | - | 973 | 476 | 5,296 |
| 6280-00 | CITY OF MILLERVILLE | 39,933 | 96,990 | (6,354) | 3,805 | - | 962 | 17,308 | 22,075 |
| 6280-01 | CITY OF MILLERVILLE FIRE RELIEF | 7,023 | 17,058 | (1,117) | 669 | - | 169 | 1,546 | 2,385 |
| 6281-00 | TOWNSHIP OF MILLERVILLE | 3,845 | 9,339 | (612) | 366 | - | 93 | 2,143 | 2,602 |
| 6284-00 | TOWNSHIP OF MILO | 2,657 | 6,455 | (423) | 253 | - | 64 | 3,248 | 3,565 |
| 6285-00 | CITY OF MILROY | 41,568 | 100,963 | (6,614) | 3,961 | - | 1,002 | 1,660 | 6,622 |
| 6294-00 | CITY OF MILTONA | 86,972 | 211,241 | (13,838) | 8,287 | - | 2,096 | 846 | 11,228 |
| 6294-02 | CITY OF MILTONA CHARITABLE GAMBLING | 7,464 | 18,130 | (1,188) | 711 | - | 180 | - | 891 |
| 6296-00 | CITY OF MINNEAPOLIS | 161,296,059 | 391,762,820 | (25,664,348) | 15,367,984 | - | 3,886,300 | 2,833,280 | 22,087,564 |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | 30,570,599 | 74,251,189 | (4,864,189) | 2,912,709 | - | 736,574 | 577,398 | 4,226,681 |
| 6297-00 | MINNEAPOLIS EMPLOYEE RETIREMENT FUND | 17,563 | 42,658 | (2,795) | 1,673 | - | 423 | 432 | 2,529 |
| 6310-00 | CITY OF MINNEOTA | 137,021 | 332,803 | (21,802) | 13,055 | - | 3,301 | 5,984 | 22,341 |
| 6318-00 | CITY OF MINNESOTA LAKE | 66,578 | 161,707 | (10,593) | 6,343 | - | 1,604 | 3,054 | 9,002 |
| 6320-00 | CITY OF MINNETONKA | 8,020,786 | 19,481,230 | (1,276,214) | 764,205 | - | 193,254 | 375,505 | 1,332,965 |
| 6322-00 | CITY OF MINNETONKA BEACH | 135,876 | 330,022 | (21,620) | 12,946 | - | 3,274 | 14,815 | 31,035 |
| 6324-00 | CITY OF MINNETRISTA | 816,959 | 1,984,264 | (129,989) | 77,838 | - | 19,684 | 93,451 | 190,973 |
| 6329-00 | TOWNSHIP OF MISSION | 2,437 | 5,918 | (388) | 232 | - | 59 | 3,200 | 3,491 |
| 6335-00 | TOWNSHIP OF MOE | 25,817 | 62,705 | (4,108) | 2,460 | - | 622 | 3,480 | 6,562 |
| 6349-00 | TOWNSHIP OF MONEY CREEK | 5,284 | 12,834 | (841) | 503 | - | 127 | 1,860 | 2,491 |
| 6352-00 | CITY OF MONTEVIDEO | 741,390 | 1,800,720 | (117,965) | 70,638 | - | 17,863 | - | 88,501 |
| 6354-00 | CITY OF MONTGOMERY | 415,544 | 1,009,292 | (66,119) | 39,592 | - | 10,012 | 47,296 | 96,901 |
| 6355-00 | TOWNSHIP OF MONTGOMERY | - | - | - | - | - | - | 2,197 | 2,197 |
| 6358-00 | TOWNSHIP OF MONTICELLO | 55,921 | 135,824 | (8,898) | 5,328 | - | 1,347 | 2,394 | 9,069 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6140-02 | CITY OF MARSHALL MUNICIPAL UTILITIES | \$ - | \$ 552,207 | \$ 319,321 | \$ 72,267 | \$ 943,796 | \$ (52,121) | \$ (38,003) | \$ (90,125) |
| 6148-00 | TOWNSHIP OF MARTIN | - | 5,275 | 3,050 | 1,840 | 10,165 | (498) | 2,495 | 1,997 |
| 6156-00 | TOWNSHIP OF MARYSVILLE | - | 26,933 | 15,574 | 2,816 | 45,323 | (2,542) | 1,765 | (777) |
| 6160-00 | TOWNSHIP OF MAY - WASHINGTON COUNTY | - | 13,273 | 7,676 | 2,280 | 23,229 | (1,253) | 533 | (720) |
| 6164-00 | TOWNSHIP OF MAY- CASS COUNTY | - | 96 | 56 | 111 | 263 | (9) | (896) | (905) |
| 6168-00 | CITY OF MAYER | - | 69,696 | 40,303 | - | 109,999 | (6,578) | 26,041 | 19,462 |
| 6174-00 | CITY OF MAYNARD | - | 24,870 | 14,381 | 2,169 | 41,420 | (2,347) | (489) | (2,836) |
| 6182-00 | CITY OF MAZEPPA | - | 48,148 | 27,842 | 20,772 | 96,762 | (4,545) | (5,179) | (9,724) |
| 6185-00 | TOWNSHIP OF MC DAVITT | - | 1,097 | 634 | 590 | 2,321 | (104) | (248) | (351) |
| 6186-00 | CITY OF MC KINLEY | - | 237 | 137 | 18,414 | 18,788 | (22) | (2,653) | (2,675) |
| 6194-00 | CITY OF MC GRATH | - | 1,194 | 690 | 284 | 2,168 | (113) | (173) | (286) |
| 6198-00 | CITY OF MC GREGOR | - | 28,029 | 16,208 | 19,685 | 63,922 | (2,646) | (15,405) | (18,051) |
| 6200-00 | CITY OF MC INTOSH | - | 18,854 | 10,902 | 22 | 29,778 | (1,780) | 1,755 | (25) |
| 6200-01 | MC INTOSH ECONOMIC DEVELOPMENT AUTHORITY | - | 79,430 | 45,931 | 62,573 | 187,934 | (7,497) | 21,087 | 13,590 |
| 6214-00 | CITY OF MEADOWLANDS | - | 1,399 | 809 | 706 | 2,914 | (132) | (359) | (491) |
| 6220-00 | CITY OF MEDFORD | - | 54,723 | 31,645 | 47,606 | 133,974 | (5,165) | (16,623) | (21,788) |
| 6224-00 | CITY OF MEDINA | - | 247,910 | 143,357 | 35,292 | 426,559 | (23,399) | 30,629 | 7,229 |
| 6232-00 | CITY OF MELROSE | - | 256,691 | 148,435 | 61,940 | 467,067 | (24,228) | (21,140) | (45,368) |
| 6238-00 | CITY OF MENAHA NURSING HOME | - | 670,259 | 387,587 | 119,321 | 1,177,167 | (63,264) | (42,242) | (105,506) |
| 6238-02 | CITY OF MENAHA | - | 78,108 | 45,167 | - | 123,275 | (7,372) | (5,383) | (12,755) |
| 6244-00 | CITY OF MENDOTA HEIGHTS | - | 471,423 | 272,607 | 13,422 | 757,453 | (44,496) | 56,882 | 12,385 |
| 6246-00 | CITY OF MENTOR | - | 26,995 | 15,610 | 10,643 | 53,248 | (2,548) | 2,752 | 204 |
| 6258-00 | CITY OF MIDDLE RIVER | - | 13,085 | 7,567 | 19,040 | 39,692 | (1,235) | (2,392) | (3,627) |
| 6261-00 | TOWNSHIP OF MIDWAY--SAINT LOUIS COUNTY | - | 8,676 | 5,017 | 2,378 | 16,071 | (819) | 5,829 | 5,010 |
| 6262-00 | TOWNSHIP OF MIDDLEVILLE | - | 11,937 | 6,903 | 4,482 | 23,323 | (1,127) | (1,454) | (2,581) |
| 6272-00 | CITY OF MILACA | - | 172,580 | 99,797 | 27,115 | 299,492 | (16,289) | 9,645 | (6,644) |
| 6273-00 | TOWNSHIP OF MILACA | - | 1,628 | 941 | 29,115 | 31,684 | (154) | 2,739 | 2,585 |
| 6274-00 | CITY OF MILAN | - | 16,069 | 9,292 | 1,767 | 27,127 | (1,517) | (1,910) | (3,426) |
| 6280-00 | CITY OF MILLERVILLE | - | 15,890 | 9,188 | 926 | 26,004 | (1,500) | 7,498 | 5,998 |
| 6280-01 | CITY OF MILLERVILLE FIRE RELIEF | - | 2,795 | 1,616 | 2,200 | 6,611 | (264) | 669 | 405 |
| 6281-00 | TOWNSHIP OF MILLERVILLE | - | 1,530 | 885 | 938 | 3,352 | (144) | 1,610 | 1,466 |
| 6284-00 | TOWNSHIP OF MILO | - | 1,057 | 611 | - | 1,669 | (100) | 1,187 | 1,088 |
| 6285-00 | CITY OF MILROY | - | 16,540 | 9,565 | 5,260 | 31,365 | (1,561) | (860) | (2,421) |
| 6294-00 | CITY OF MILTONA | - | 34,607 | 20,012 | 6,520 | 61,139 | (3,266) | (1,338) | (4,604) |
| 6294-02 | CITY OF MILTONA CHARITABLE GAMBLING | - | 2,970 | 1,718 | 1,416 | 6,104 | (280) | (538) | (818) |
| 6296-00 | CITY OF MINNEAPOLIS | - | 64,181,240 | 37,113,665 | 6,085,337 | 107,380,243 | (6,057,870) | (2,930,957) | (8,988,827) |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | - | 12,164,333 | 7,034,189 | 2,798,083 | 21,996,605 | (1,148,154) | (638,894) | (1,787,048) |
| 6297-00 | MINNEAPOLIS EMPLOYEE RETIREMENT FUND | - | 6,989 | 4,041 | 2,944 | 13,973 | (660) | (1,235) | (1,895) |
| 6310-00 | CITY OF MINNEOTA | - | 54,522 | 31,528 | 5,697 | 91,747 | (5,146) | 2,779 | (2,367) |
| 6318-00 | CITY OF MINNESOTA LAKE | - | 26,492 | 15,319 | 6,334 | 48,145 | (2,500) | 1,404 | (1,096) |
| 6320-00 | CITY OF MINNETONKA | - | 3,191,547 | 1,845,555 | 103,122 | 5,140,225 | (301,240) | 333,648 | 32,407 |
| 6322-00 | CITY OF MINNETONKA BEACH | - | 54,066 | 31,265 | - | 85,331 | (5,103) | 7,715 | 2,612 |
| 6324-00 | CITY OF MINNETRISTA | - | 325,076 | 187,979 | 9,745 | 522,799 | (30,683) | 23,333 | (7,350) |
| 6329-00 | TOWNSHIP OF MISSION | - | 970 | 561 | - | 1,530 | (92) | 1,067 | 975 |
| 6335-00 | TOWNSHIP OF MOE | - | 10,273 | 5,940 | 205 | 16,418 | (970) | 6,826 | 5,856 |
| 6349-00 | TOWNSHIP OF MONEY CREEK | - | 2,103 | 1,216 | 1,985 | 5,303 | (198) | (2,694) | (2,892) |
| 6352-00 | CITY OF MONTEVIDEO | - | 295,006 | 170,591 | 79,275 | 544,872 | (27,845) | (34,442) | (62,287) |
| 6354-00 | CITY OF MONTGOMERY | - | 165,349 | 95,615 | - | 260,964 | (15,607) | 36,944 | 21,337 |
| 6355-00 | TOWNSHIP OF MONTGOMERY | - | - | - | 12,968 | 12,968 | - | (4,828) | (4,828) |
| 6358-00 | TOWNSHIP OF MONTICELLO | - | 22,252 | 12,867 | 367 | 35,486 | (2,100) | (677) | (2,777) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 6360-00 | CITY OF MONTICELLO | \$ 2,095,223 | \$ 5,088,969 | \$ (333,378) | \$ 199,629 | \$ - | \$ 50,483 | \$ 30,139 | \$ 280,251 |
| 6362-00 | CITY OF MONTROSE | 281,389 | 683,450 | (44,773) | 26,810 | - | 6,780 | 39,654 | 73,244 |
| 6368-00 | CITY OF MOORHEAD | 5,676,175 | 13,786,538 | (903,155) | 540,815 | - | 136,763 | 128,639 | 806,217 |
| 6368-03 | CITY OF MOORHEAD PUBLIC SERVICE | 2,497,898 | 6,067,001 | (397,449) | 237,995 | - | 60,185 | 305,017 | 603,197 |
| 6382-00 | CITY OF MOOSE LAKE | 320,048 | 777,347 | (50,924) | 30,494 | - | 7,711 | 9,574 | 47,779 |
| 6382-01 | CITY OF MOOSE LAKE MUNICIPAL UTILITIES | 247,659 | 601,524 | (39,406) | 23,596 | - | 5,967 | 24,246 | 53,810 |
| 6388-00 | CITY OF MORA | 803,637 | 1,951,907 | (127,869) | 76,569 | - | 19,363 | 65,716 | 161,648 |
| 6398-00 | CITY OF MORGAN | 87,052 | 211,436 | (13,851) | 8,294 | - | 2,097 | 4,362 | 14,753 |
| 6406-00 | CITY OF MORRIS | 746,662 | 1,813,526 | (118,804) | 71,141 | - | 17,990 | - | 89,131 |
| 6412-00 | CITY OF MORRISTOWN | 110,967 | 269,521 | (17,656) | 10,573 | - | 2,674 | 20,674 | 33,920 |
| 6416-00 | TOWNSHIP OF MORSE- ITASCA COUNTY | 3,683 | 8,945 | (586) | 351 | - | 89 | 1,146 | 1,586 |
| 6417-00 | TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY | 11,151 | 27,084 | (1,774) | 1,062 | - | 269 | 1,477 | 2,808 |
| 6418-00 | CITY OF MORTON | 63,373 | 153,922 | (10,083) | 6,038 | - | 1,527 | 49,609 | 57,174 |
| 6424-00 | CITY OF MOTLEY | 88,712 | 215,468 | (14,115) | 8,452 | - | 2,137 | 14,258 | 24,847 |
| 6430-00 | CITY OF MOUND | 886,593 | 2,153,395 | (141,069) | 84,473 | - | 21,362 | 87,180 | 193,014 |
| 6434-00 | CITY OF MOUNDS VIEW | 1,113,035 | 2,703,387 | (177,099) | 106,048 | - | 26,818 | 10,015 | 142,880 |
| 6438-00 | TOWNSHIP OF MOUNTAIN LAKE | 11,951 | 29,028 | (1,902) | 1,139 | - | 288 | 2,923 | 4,350 |
| 6440-00 | CITY OF MOUNTAIN LAKE | 190,328 | 462,276 | (30,284) | 18,134 | - | 4,586 | 5,214 | 27,934 |
| 6440-01 | CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES | 150,989 | 366,730 | (24,024) | 14,386 | - | 3,638 | - | 18,024 |
| 6446-00 | CITY OF MOUNTAIN IRON | 611,652 | 1,485,607 | (97,322) | 58,277 | - | 14,737 | 64,886 | 137,900 |
| 6460-00 | CITY OF MURDOCK | 26,639 | 64,701 | (4,239) | 2,538 | - | 642 | 5,791 | 8,971 |
| 6468-00 | TOWNSHIP OF NASHVILLE | - | - | - | - | - | - | 807 | 807 |
| 6470-00 | TOWNSHIP OF NASHWAUK | 47,758 | 115,997 | (7,599) | 4,550 | - | 1,151 | 4,847 | 10,548 |
| 6472-02 | CITY OF NASHWAUK | 295,994 | 718,923 | (47,097) | 28,202 | - | 7,132 | 9,800 | 45,133 |
| 6473-00 | CITY OF NERSTRAND | 26,113 | 63,425 | (4,155) | 2,488 | - | 629 | 10,619 | 13,736 |
| 6474-00 | TOWNSHIP OF NELSON | 3,255 | 7,905 | (518) | 310 | - | 78 | 1,370 | 1,758 |
| 6492-00 | TOWNSHIP OF NESSEL | 8,742 | 21,233 | (1,391) | 833 | - | 211 | - | 1,044 |
| 6498-00 | CITY OF NEVIS | 140,060 | 340,184 | (22,285) | 13,345 | - | 3,375 | 12,818 | 29,537 |
| 6499-00 | TOWNSHIP OF NEVIS | 23,341 | 56,692 | (3,714) | 2,224 | - | 562 | 11,164 | 13,950 |
| 6500-00 | TOWNSHIP OF NEW AUBURN | 2,438 | 5,921 | (388) | 232 | - | 59 | 240 | 531 |
| 6501-00 | CITY OF NEW AUBURN | 42,342 | 102,841 | (6,737) | 4,034 | - | 1,020 | 904 | 5,959 |
| 6506-00 | CITY OF NEW BRIGHTON | 2,774,484 | 6,738,787 | (441,457) | 264,348 | - | 66,849 | 80,070 | 411,266 |
| 6512-00 | CITY OF NEW GERMANY | 25,256 | 61,343 | (4,019) | 2,406 | - | 609 | 5,708 | 8,723 |
| 6515-00 | TOWNSHIP OF NEW HAVEN | - | - | - | - | - | - | - | - |
| 6518-00 | CITY OF NEW HOPE | 2,026,365 | 4,921,723 | (322,422) | 193,068 | - | 48,824 | - | 241,892 |
| 6524-00 | CITY OF NEW LONDON | 142,402 | 345,871 | (22,658) | 13,588 | - | 3,431 | 30,786 | 47,785 |
| 6532-00 | CITY OF NEW MUNICH | 5,576 | 13,544 | (887) | 531 | - | 134 | 396 | 1,061 |
| 6534-00 | NEW PRAGUE UTILITIES COMMISSION | 604,079 | 1,467,213 | (96,117) | 57,556 | - | 14,555 | 10,471 | 82,581 |
| 6534-01 | CITY OF NEW PRAGUE | 832,069 | 2,020,966 | (132,393) | 79,278 | - | 20,048 | 49,953 | 149,279 |
| 6534-02 | CITY OF NEW PRAGUE MUNICIPAL GOLF | 99,987 | 242,852 | (15,909) | 9,527 | - | 2,409 | 7,866 | 19,801 |
| 6540-00 | CITY OF NEW RICHLAND | 99,621 | 241,964 | (15,851) | 9,492 | - | 2,400 | 2,474 | 14,366 |
| 6542-00 | CITY OF SCANDIA | 215,211 | 522,714 | (34,243) | 20,505 | - | 5,185 | 19,005 | 44,695 |
| 6550-00 | CITY OF NEW ULM | 2,158,701 | 5,243,145 | (343,478) | 205,677 | - | 52,012 | 84,959 | 342,648 |
| 6551-00 | CITY OF NEW ULM PUBLIC UTILITIES | 2,468,145 | 5,994,737 | (392,715) | 235,160 | - | 59,468 | 39,081 | 333,710 |
| 6552-00 | CITY OF NEW YORK MILLS | 303,910 | 738,149 | (48,356) | 28,956 | - | 7,322 | 2,926 | 39,204 |
| 6554-00 | TOWNSHIP OF NEWBURG | 12,350 | 29,995 | (1,965) | 1,177 | - | 298 | 366 | 1,840 |
| 6556-00 | CITY OF NEWFOLDEN | 48,441 | 117,655 | (7,708) | 4,615 | - | 1,167 | 5,582 | 11,365 |
| 6558-00 | CITY OF NEWPORT | 387,845 | 942,016 | (61,711) | 36,953 | - | 9,345 | 13,681 | 59,979 |
| 6570-00 | CITY OF NICOLLET | 75,830 | 184,179 | (12,066) | 7,225 | - | 1,827 | 8,263 | 17,315 |
| 6575-00 | CITY OF NIELSVILLE | 11,765 | 28,574 | (1,872) | 1,121 | - | 283 | 1,165 | 2,569 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6360-00 | CITY OF MONTICELLO | \$ - | \$ 833,709 | \$ 482,104 | \$ - | \$ 1,315,813 | \$ (78,691) | \$ 74,157 | \$ (4,534) |
| 6362-00 | CITY OF MONTROSE | - | 111,967 | 64,747 | - | 176,714 | (10,568) | 15,923 | 5,355 |
| 6368-00 | CITY OF MOORHEAD | - | 2,258,604 | 1,306,068 | 10,303 | 3,574,975 | (213,183) | 73,024 | (140,158) |
| 6368-03 | CITY OF MOORHEAD PUBLIC SERVICE | - | 993,937 | 574,758 | - | 1,568,695 | (93,815) | 135,404 | 41,589 |
| 6382-00 | CITY OF MOOSE LAKE | - | 127,350 | 73,642 | 34,001 | 234,994 | (12,020) | (10,899) | (22,920) |
| 6382-01 | CITY OF MOOSE LAKE MUNICIPAL UTILITIES | - | 98,546 | 56,985 | 10,307 | 165,838 | (9,301) | (5,019) | (14,321) |
| 6388-00 | CITY OF MORA | - | 319,775 | 184,914 | 19,622 | 524,311 | (30,183) | 42,895 | 12,712 |
| 6398-00 | CITY OF MORGAN | - | 34,639 | 20,030 | 7,218 | 61,887 | (3,269) | 37 | (3,233) |
| 6406-00 | CITY OF MORRIS | - | 297,104 | 171,804 | 70,230 | 539,138 | (28,043) | (31,786) | (59,829) |
| 6412-00 | CITY OF MORRISTOWN | - | 44,155 | 25,533 | 13,875 | 83,562 | (4,168) | (1,073) | (5,241) |
| 6416-00 | TOWNSHIP OF MORSE- ITASCA COUNTY | - | 1,465 | 847 | 1,630 | 3,943 | (138) | 13 | (125) |
| 6417-00 | TOWNSHIP OF MORSE -- SAINT LOUIS COUNTY | - | 4,437 | 2,566 | 304 | 7,307 | (419) | 468 | 50 |
| 6418-00 | CITY OF MORTON | - | 25,217 | 14,582 | 30,770 | 70,569 | (2,380) | 14,487 | 12,107 |
| 6424-00 | CITY OF MOTLEY | - | 35,299 | 20,412 | 951 | 56,663 | (3,332) | 7,265 | 3,933 |
| 6430-00 | CITY OF MOUND | - | 352,784 | 204,002 | 25,869 | 582,655 | (33,298) | 3,409 | (29,889) |
| 6434-00 | CITY OF MOUNDS VIEW | - | 442,887 | 256,105 | 26,233 | 725,226 | (41,803) | 38,097 | (3,706) |
| 6438-00 | TOWNSHIP OF MOUNTAIN LAKE | - | 4,756 | 2,750 | 2,499 | 10,005 | (449) | (217) | (666) |
| 6440-00 | CITY OF MOUNTAIN LAKE | - | 75,733 | 43,794 | 18,267 | 137,794 | (7,148) | (10,771) | (17,919) |
| 6440-01 | CITY OF MOUNTAIN LAKE MUNICIPAL UTILITIES | - | 60,080 | 34,742 | 8,025 | 102,847 | (5,671) | (5,382) | (11,052) |
| 6446-00 | CITY OF MOUNTAIN IRON | - | 243,382 | 140,739 | 99,593 | 483,714 | (22,972) | (9,395) | (32,367) |
| 6460-00 | CITY OF MURDOCK | - | 10,600 | 6,129 | 1,705 | 18,434 | (1,000) | (1,345) | (2,345) |
| 6468-00 | TOWNSHIP OF NASHVILLE | - | - | - | 1,679 | 1,679 | - | (32) | (32) |
| 6470-00 | TOWNSHIP OF NASHWAUK | - | 19,003 | 10,989 | 2,193 | 32,186 | (1,794) | 3,700 | 1,906 |
| 6472-02 | CITY OF NASHWAUK | - | 117,779 | 68,107 | - | 185,886 | (11,117) | 38,827 | 27,710 |
| 6473-00 | CITY OF NERSTRAND | - | 10,391 | 6,009 | 16,005 | 32,404 | (981) | (3,212) | (4,193) |
| 6474-00 | TOWNSHIP OF NELSON | - | 1,295 | 749 | 2,174 | 4,218 | (122) | (605) | (727) |
| 6492-00 | TOWNSHIP OF NESSEL | - | 3,479 | 2,012 | 2,758 | 8,248 | (328) | 1,629 | 1,301 |
| 6498-00 | CITY OF NEVIS | - | 55,731 | 32,227 | - | 87,959 | (5,260) | 7,710 | 2,450 |
| 6499-00 | TOWNSHIP OF NEVIS | - | 9,288 | 5,371 | 18,506 | 33,165 | (877) | 659 | (218) |
| 6500-00 | TOWNSHIP OF NEW AUBURN | - | 970 | 561 | 2,895 | 4,426 | (92) | (1,188) | (1,280) |
| 6501-00 | CITY OF NEW AUBURN | - | 16,848 | 9,743 | 1,552 | 28,143 | (1,590) | (1,159) | (2,749) |
| 6506-00 | CITY OF NEW BRIGHTON | - | 1,103,994 | 638,399 | 45,687 | 1,788,080 | (104,203) | 82,530 | (21,672) |
| 6512-00 | CITY OF NEW GERMANY | - | 10,050 | 5,811 | 91 | 15,952 | (949) | 1,691 | 742 |
| 6515-00 | TOWNSHIP OF NEW HAVEN | - | - | - | - | - | - | (687) | (687) |
| 6518-00 | CITY OF NEW HOPE | - | 806,310 | 466,260 | 63,133 | 1,335,703 | (76,105) | (51,950) | (128,055) |
| 6524-00 | CITY OF NEW LONDON | - | 56,663 | 32,766 | - | 89,429 | (5,348) | 15,235 | 9,887 |
| 6532-00 | CITY OF NEW MUNICH | - | 2,219 | 1,283 | 5,035 | 8,537 | (209) | (3,452) | (3,661) |
| 6534-00 | NEW PRAGUE UTILITIES COMMISSION | - | 240,369 | 138,997 | 17,916 | 397,282 | (22,688) | 1,012 | (21,676) |
| 6534-01 | CITY OF NEW PRAGUE | - | 331,088 | 191,456 | 85,808 | 608,352 | (31,250) | 16,878 | (14,372) |
| 6534-02 | CITY OF NEW PRAGUE MUNICIPAL GOLF | - | 39,786 | 23,007 | 29,938 | 92,730 | (3,755) | 2,501 | (1,255) |
| 6540-00 | CITY OF NEW RICHLAND | - | 39,640 | 22,922 | 8,300 | 70,863 | (3,742) | (8,773) | (12,514) |
| 6542-00 | CITY OF SCANDIA | - | 85,634 | 49,519 | 6,012 | 141,165 | (8,083) | 6,945 | (1,138) |
| 6550-00 | CITY OF NEW ULM | - | 858,968 | 496,710 | 82,657 | 1,438,334 | (81,075) | 15,563 | (65,513) |
| 6551-00 | CITY OF NEW ULM PUBLIC UTILITIES | - | 982,099 | 567,912 | 200,771 | 1,750,781 | (92,697) | (108,918) | (201,615) |
| 6552-00 | CITY OF NEW YORK MILLS | - | 120,929 | 69,929 | 1,427 | 192,285 | (11,414) | 2,046 | (9,369) |
| 6554-00 | TOWNSHIP OF NEWBURG | - | 4,914 | 2,842 | 2,437 | 10,192 | (464) | (768) | (1,232) |
| 6556-00 | CITY OF NEWFOLDEN | - | 19,275 | 11,146 | 1,340 | 31,761 | (1,819) | 4,529 | 2,710 |
| 6558-00 | CITY OF NEWPORT | - | 154,327 | 89,242 | 23,401 | 266,970 | (14,566) | (9,682) | (24,248) |
| 6570-00 | CITY OF NICOLLET | - | 30,173 | 17,448 | 10,232 | 57,854 | (2,848) | (443) | (3,291) |
| 6575-00 | CITY OF NIELSVILLE | - | 4,681 | 2,707 | 921 | 8,309 | (442) | (386) | (828) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 6582-00 | CITY OF NISSWA | \$ 703,260 | \$ 1,708,107 | \$ (111,898) | \$ 67,005 | \$ - | \$ 16,944 | \$ 84,927 | \$ 168,877 |
| 6589-00 | TOWNSHIP OF NOKAY LAKE | 5,408 | 13,134 | (860) | 515 | - | 130 | 809 | 1,454 |
| 6596-00 | TOWNSHIP OF NORDLAND | 12,224 | 29,690 | (1,945) | 1,165 | - | 295 | 1,288 | 2,747 |
| 6616-01 | CITY OF NORTH BRANCH MUNICIPAL UTILITIES | - | - | - | - | - | - | - | - |
| 6616-02 | CITY OF NORTH BRANCH | 1,083,467 | 2,631,570 | (172,394) | 103,231 | - | 26,105 | 17,677 | 147,013 |
| 6622-00 | TOWNSHIP OF NORTH HERO | 2,272 | 5,519 | (362) | 216 | - | 55 | 1,473 | 1,744 |
| 6624-00 | CITY OF NORTH MANKATO | 1,362,940 | 3,310,368 | (216,862) | 129,858 | - | 32,839 | 61,291 | 223,989 |
| 6626-00 | CITY OF NORTH OAKS | 126,331 | 306,838 | (20,101) | 12,037 | - | 3,044 | 27,916 | 42,997 |
| 6634-00 | CITY OF NORTH ST PAUL | 1,400,866 | 3,402,483 | (222,896) | 133,472 | - | 33,753 | 66,755 | 233,980 |
| 6636-00 | TOWNSHIP OF NORTHERN | 56,123 | 136,313 | (8,930) | 5,347 | - | 1,352 | 57,070 | 63,770 |
| 6637-00 | TOWNSHIP OF NORTH STAR | 13,369 | 32,470 | (2,127) | 1,274 | - | 322 | 17,558 | 19,154 |
| 6638-00 | CITY OF NORTHFIELD | 2,925,856 | 7,106,445 | (465,543) | 278,770 | - | 70,496 | 201,917 | 551,183 |
| 6639-00 | NORTHFIELD HOSPITAL + CLINICS | 21,151,031 | 51,372,537 | (3,365,410) | 2,015,230 | - | 509,617 | 23,035 | 2,547,883 |
| 6640-00 | TOWNSHIP OF NORTHFIELD | 12,243 | 29,735 | (1,948) | 1,166 | - | 295 | 3,397 | 4,858 |
| 6646-00 | CITY OF NORTHOME | 60,880 | 147,868 | (9,687) | 5,801 | - | 1,467 | 8,134 | 15,401 |
| 6648-00 | CITY OF NORTHROP | 5,836 | 14,175 | (929) | 556 | - | 141 | 1,636 | 2,332 |
| 6654-00 | TOWNSHIP OF NORWAY- FILLMORE COUNTY | 8,291 | 20,138 | (1,319) | 790 | - | 200 | 2,646 | 3,636 |
| 6659-00 | TOWNSHIP OF NORWEGIAN GROVE | 2,182 | 5,299 | (347) | 208 | - | 53 | 2,779 | 3,040 |
| 6668-00 | CITY OF OAK GROVE | 260,627 | 633,022 | (41,469) | 24,832 | - | 6,280 | 5,831 | 36,943 |
| 6672-00 | TOWNSHIP OF OAK LAWN | 23,049 | 55,982 | (3,667) | 2,196 | - | 555 | - | 2,751 |
| 6674-00 | CITY OF OAK PARK HEIGHTS | 432,492 | 1,050,455 | (68,815) | 41,207 | - | 10,421 | 41,861 | 93,489 |
| 6680-00 | CITY OF OAKDALE | 2,279,484 | 5,536,509 | (362,696) | 217,185 | - | 54,922 | 68,201 | 340,308 |
| 6684-00 | TOWNSHIP OF OAKLAND | 12,747 | 30,959 | (2,028) | 1,214 | - | 307 | 9,628 | 11,150 |
| 6694-00 | CITY OF ODESSA | 6,998 | 16,997 | (1,113) | 667 | - | 169 | 310 | 1,145 |
| 6702-00 | CITY OF OGEMA | 32,634 | 79,264 | (5,193) | 3,109 | - | 786 | 18,757 | 22,652 |
| 6704-00 | CITY OF OGILVIE | 110,635 | 268,714 | (17,603) | 10,541 | - | 2,666 | 23,759 | 36,966 |
| 6706-00 | CITY OF OKABENA MUNICIPAL LIQUOR | 41,466 | 100,715 | (6,598) | 3,951 | - | 999 | 3,790 | 8,740 |
| 6708-00 | CITY OF OKLEE | 47,540 | 115,467 | (7,564) | 4,529 | - | 1,145 | 8,177 | 13,852 |
| 6710-00 | CITY OF OLIVIA | 466,796 | 1,133,775 | (74,273) | 44,475 | - | 11,247 | 37,100 | 92,823 |
| 6718-00 | CITY OF ONAMIA | 77,033 | 187,101 | (12,257) | 7,340 | - | 1,856 | - | 9,196 |
| 6727-00 | TOWNSHIP OF ORION | - | - | - | - | - | - | - | - |
| 6732-00 | CITY OF ORONO | 1,141,382 | 2,772,239 | (181,609) | 108,749 | - | 27,501 | 112,509 | 248,758 |
| 6735-00 | CITY OF ORONOCO | 155,530 | 377,759 | (24,747) | 14,819 | - | 3,747 | 39,343 | 57,909 |
| 6736-00 | CITY OF ORR | 83,566 | 202,969 | (13,296) | 7,962 | - | 2,013 | - | 9,975 |
| 6737-00 | TOWNSHIP OF ORROCK | - | - | - | - | - | - | - | - |
| 6742-00 | CITY OF ORTONVILLE | 259,173 | 629,490 | (41,238) | 24,693 | - | 6,245 | 19,643 | 50,581 |
| 6743-00 | ORTONVILLE AREA HEALTH SERVICES | 5,357,492 | 13,012,508 | (852,448) | 510,452 | - | 129,085 | 209,465 | 849,002 |
| 6752-00 | CITY OF OSAKIS | 246,974 | 599,860 | (39,297) | 23,531 | - | 9,951 | 23,486 | 52,968 |
| 6764-00 | CITY OF OSLO | 52,803 | 128,250 | (8,402) | 5,031 | - | 1,272 | 4,554 | 10,857 |
| 6766-00 | CITY OF OSSEO | 267,715 | 650,238 | (42,597) | 25,507 | - | 6,450 | 36,694 | 68,651 |
| 6770-00 | TOWNSHIP OF OTISCO | 1,057 | 2,566 | (168) | 101 | - | 25 | 387 | 513 |
| 6776-00 | CITY OF OTSEGO | 1,301,681 | 3,161,579 | (207,115) | 124,022 | - | 31,363 | 410,240 | 565,624 |
| 6779-00 | TOWNSHIP OF OTTERTAIL PENINSULA | 1,312 | 3,186 | (209) | 125 | - | 32 | 1,723 | 1,879 |
| 6780-00 | CITY OF OSTRANDER | 25,842 | 62,765 | (4,112) | 2,462 | - | 623 | 4,637 | 7,721 |
| 6782-00 | TOWNSHIP OF OTTO | 13,172 | 31,994 | (2,096) | 1,255 | - | 317 | 5,541 | 7,113 |
| 6786-00 | CITY OF OWATONNA | 3,292,817 | 7,997,735 | (523,931) | 313,733 | - | 79,338 | 187,514 | 580,585 |
| 6786-04 | CITY OF OWATONNA MUNICIPAL UTILITIES | 2,586,911 | 6,283,200 | (411,612) | 246,476 | - | 62,330 | 102,216 | 411,022 |
| 6800-00 | CITY OF PALISADE | 13,888 | 33,732 | (2,210) | 1,323 | - | 335 | 4,524 | 6,182 |
| 6810-00 | CITY OF PARK RAPIDS | 555,555 | 1,349,355 | (88,396) | 52,932 | - | 13,386 | 17,471 | 83,789 |
| 6820-01 | CITY OF PARKERS PRAIRIE | 102,930 | 250,000 | (16,377) | 9,807 | - | 2,480 | - | 12,287 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6582-00 | CITY OF NISSWA | \$ - | \$ 279,834 | \$ 161,818 | \$ - | \$ 441,651 | \$ (26,413) | \$ 56,340 | \$ 29,928 |
| 6589-00 | TOWNSHIP OF NOKAY LAKE | - | 2,152 | 1,244 | - | 3,396 | (203) | 223 | 20 |
| 6596-00 | TOWNSHIP OF NORDLAND | - | 4,864 | 2,813 | - | 8,602 | (459) | 1,237 | 778 |
| 6616-01 | CITY OF NORTH BRANCH MUNICIPAL UTILITIES | - | - | - | 32,001 | 32,001 | - | (148,135) | (148,135) |
| 6616-02 | CITY OF NORTH BRANCH | - | 431,122 | 249,302 | 79,720 | 760,144 | (40,692) | 46,216 | 5,523 |
| 6622-00 | TOWNSHIP OF NORTH HERO | - | 904 | 523 | 3,545 | 4,972 | (85) | (534) | (619) |
| 6624-00 | CITY OF NORTH MANKATO | - | 542,327 | 313,608 | - | 855,935 | (51,189) | 43,269 | (7,920) |
| 6626-00 | CITY OF NORTH OAKS | - | 50,268 | 29,068 | 6,216 | 85,553 | (4,745) | 7,513 | 2,768 |
| 6634-00 | CITY OF NORTH ST PAUL | - | 557,418 | 322,334 | 42,553 | 922,306 | (52,613) | 19,350 | (33,263) |
| 6636-00 | TOWNSHIP OF NORTHERN | - | 22,332 | 12,914 | 2,694 | 37,939 | (2,108) | 9,452 | 7,344 |
| 6637-00 | TOWNSHIP OF NORTH STAR | - | 5,319 | 3,076 | - | 8,396 | (502) | 5,853 | 5,351 |
| 6638-00 | CITY OF NORTHFIELD | - | 1,164,226 | 673,229 | 107,298 | 1,944,753 | (109,888) | 144,970 | 35,083 |
| 6639-00 | NORTHFIELD HOSPITAL + CLINICS | - | 8,416,197 | 4,866,779 | 2,027,654 | 15,310,630 | (794,379) | 10,631 | (783,748) |
| 6640-00 | TOWNSHIP OF NORTHFIELD | - | 4,871 | 2,817 | 5,005 | 12,693 | (460) | (730) | (1,190) |
| 6646-00 | CITY OF NORTHOME | - | 24,225 | 14,008 | 9,129 | 47,362 | (2,287) | (565) | (2,851) |
| 6648-00 | CITY OF NORTHROP | - | 2,322 | 1,343 | 294 | 3,959 | (219) | 464 | 245 |
| 6654-00 | TOWNSHIP OF NORWAY- FILLMORE COUNTY | - | 3,299 | 1,908 | - | 5,207 | (311) | 316 | 4 |
| 6659-00 | TOWNSHIP OF NORWEGIAN GROVE | - | 868 | 502 | - | 1,370 | (82) | 964 | 882 |
| 6668-00 | CITY OF OAK GROVE | - | 103,706 | 59,969 | 42,776 | 206,451 | (9,788) | (11,131) | (20,919) |
| 6672-00 | TOWNSHIP OF OAK LAWN | - | 9,171 | 5,303 | 2,064 | 16,539 | (866) | (1,658) | (2,524) |
| 6674-00 | CITY OF OAK PARK HEIGHTS | - | 172,093 | 99,515 | 4,668 | 276,276 | (16,243) | 14,230 | (2,013) |
| 6680-00 | CITY OF OAKDALE | - | 907,028 | 524,501 | 167,254 | 1,598,784 | (85,612) | (20,341) | (105,953) |
| 6684-00 | TOWNSHIP OF OAKLAND | - | 5,072 | 2,933 | - | 8,005 | (479) | 5,366 | 4,887 |
| 6694-00 | CITY OF ODESSA | - | 2,785 | 1,610 | 746 | 5,140 | (263) | (183) | (446) |
| 6702-00 | CITY OF OGEMA | - | 12,985 | 7,509 | 1,252 | 21,746 | (1,226) | (519) | (1,745) |
| 6704-00 | CITY OF OGILVIE | - | 44,023 | 25,457 | 684 | 70,163 | (4,155) | 18,014 | 13,859 |
| 6706-00 | CITY OF OKABENA MUNICIPAL LIQUOR | - | 16,500 | 9,541 | 6,940 | 32,981 | (1,557) | (2,524) | (4,081) |
| 6708-00 | CITY OF OKLEE | - | 18,917 | 10,939 | 2,913 | 32,769 | (1,785) | 3,304 | 1,518 |
| 6710-00 | CITY OF OLIVIA | - | 185,743 | 107,408 | 31,618 | 324,769 | (17,532) | (1,725) | (19,257) |
| 6718-00 | CITY OF ONAMIA | - | 30,652 | 17,725 | 7,669 | 56,047 | (2,893) | (13,063) | (15,957) |
| 6727-00 | TOWNSHIP OF ORION | - | - | - | 201 | 201 | - | (1,638) | (1,638) |
| 6732-00 | CITY OF ORONO | - | 454,167 | 262,628 | - | 716,795 | (42,867) | 113,145 | 70,278 |
| 6735-00 | CITY OF ORONOCO | - | 61,887 | 35,787 | 4,613 | 102,287 | (5,841) | 31,828 | 25,987 |
| 6736-00 | CITY OF ORR | - | 33,252 | 19,228 | 51,653 | 104,134 | (3,139) | (20,396) | (23,535) |
| 6737-00 | TOWNSHIP OF ORROCK | - | - | - | - | - | - | (1,651) | (1,651) |
| 6742-00 | CITY OF ORTONVILLE | - | 103,127 | 59,635 | 32,390 | 195,152 | (9,734) | 2,894 | (6,840) |
| 6743-00 | ORTONVILLE AREA HEALTH SERVICES | - | 2,131,797 | 1,232,740 | 33,120 | 3,397,658 | (201,214) | 144,613 | (56,601) |
| 6752-00 | CITY OF OSAKIS | - | 98,273 | 56,828 | 3,618 | 158,719 | (9,276) | 10,925 | 1,650 |
| 6764-00 | CITY OF OSLO | - | 21,011 | 12,150 | 12,291 | 45,451 | (1,983) | (5,916) | (7,899) |
| 6766-00 | CITY OF OSSEO | - | 106,526 | 61,600 | 129,660 | 297,787 | (10,055) | (12,242) | (22,297) |
| 6770-00 | TOWNSHIP OF OTISCO | - | 420 | 243 | 2,190 | 2,853 | (40) | (578) | (618) |
| 6776-00 | CITY OF OTSEGO | - | 517,951 | 299,512 | - | 817,464 | (48,888) | 211,095 | 162,207 |
| 6779-00 | TOWNSHIP OF OTTERTAIL PENINSULA | - | 522 | 302 | - | 824 | (49) | 574 | 525 |
| 6780-00 | CITY OF OSTRANDER | - | 10,283 | 5,946 | 6,613 | 22,842 | (971) | (129) | (1,100) |
| 6782-00 | TOWNSHIP OF OTTO | - | 5,241 | 3,031 | 2,131 | 10,404 | (495) | 4,651 | 4,156 |
| 6786-00 | CITY OF OWATONNA | - | 1,310,243 | 757,666 | 29,658 | 2,097,566 | (123,670) | 100,907 | (22,763) |
| 6786-04 | CITY OF OWATONNA MUNICIPAL UTILITIES | - | 1,029,356 | 595,239 | 31,101 | 1,655,696 | (97,158) | 12,584 | (84,574) |
| 6800-00 | CITY OF PALISADE | - | 5,526 | 3,196 | 18,920 | 27,642 | (522) | (21,821) | (22,343) |
| 6810-00 | CITY OF PARK RAPIDS | - | 221,061 | 127,831 | 3,975 | 352,867 | (20,865) | 6,531 | (14,334) |
| 6820-01 | CITY OF PARKERS PRAIRIE | - | 40,957 | 23,684 | 28,767 | 93,407 | (3,866) | (10,822) | (14,687) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 6834-00 | CITY OF PAYNESVILLE | \$ 438,995 | \$ 1,066,250 | \$ (69,850) | \$ 41,827 | \$ - | \$ 10,577 | \$ 41,625 | \$ 94,029 |
| 6835-00 | TOWNSHIP OF PAYNESVILLE | 28,424 | 69,038 | (4,523) | 2,708 | - | 685 | 1,626 | 5,019 |
| 6842-00 | TOWNSHIP OF PELICAN | - | - | - | - | - | - | - | - |
| 6843-00 | TOWNSHIP OF PELICAN OTTERTAIL COUNTY | 3,000 | 7,287 | (477) | 286 | - | 72 | - | 358 |
| 6850-00 | CITY OF PELICAN RAPIDS | 316,854 | 769,589 | (50,416) | 30,189 | - | 7,634 | 7,439 | 45,263 |
| 6853-00 | CITY OF PENNOCK | 21,219 | 51,538 | (3,376) | 2,022 | - | 511 | 1,737 | 4,270 |
| 6854-01 | CITY OF PEMBERTON | 20,821 | 50,572 | (3,313) | 1,984 | - | 502 | 7,331 | 9,817 |
| 6862-00 | CITY OF PEQUOT LAKES | 242,105 | 588,036 | (38,522) | 23,067 | - | 5,833 | 36,616 | 65,516 |
| 6870-00 | CITY OF PERHAM | 587,271 | 1,426,389 | (93,443) | 55,954 | - | 14,150 | 17,744 | 87,848 |
| 6880-00 | CITY OF PETERSON | 40,799 | 99,095 | (6,492) | 3,887 | - | 983 | 6,186 | 11,056 |
| 6888-00 | CITY OF PIERZ | 174,415 | 423,628 | (27,752) | 16,618 | - | 4,202 | 25,056 | 45,876 |
| 6890-00 | CITY OF PILLAGER | 67,639 | 164,285 | (10,762) | 6,445 | - | 1,630 | - | 8,074 |
| 6891-00 | TOWNSHIP OF PIKE CREEK | - | - | - | - | - | - | 1,767 | 1,767 |
| 6892-00 | TOWNSHIP OF PIKE BAY | 13,586 | 32,998 | (2,162) | 1,294 | - | 327 | 1,046 | 2,668 |
| 6904-00 | TOWNSHIP OF PINE CITY | 6,846 | 16,628 | (1,089) | 652 | - | 165 | 82 | 899 |
| 6906-00 | CITY OF PINE CITY | 463,653 | 1,126,141 | (73,773) | 44,176 | - | 11,171 | 158,059 | 213,407 |
| 6910-00 | CITY OF PINE ISLAND | 450,444 | 1,094,058 | (71,672) | 42,917 | - | 10,853 | 68,210 | 121,981 |
| 6915-00 | TOWNSHIP OF PINE LAKE- PINE COUNTY | 5,093 | 12,369 | (810) | 485 | - | 123 | 6,688 | 7,296 |
| 6922-00 | TOWNSHIP OF PINE RIVER | 15,492 | 37,628 | (2,465) | 1,476 | - | 373 | - | 1,849 |
| 6924-00 | CITY OF PINE RIVER | 124,921 | 303,414 | (19,877) | 11,902 | - | 3,010 | 9,454 | 24,366 |
| 6926-00 | CITY OF PIPESTONE | 692,519 | 1,682,020 | (110,189) | 65,982 | - | 16,686 | 14,871 | 97,538 |
| 6928-00 | TOWNSHIP OF PLAINVIEW | 6,040 | 14,671 | (961) | 576 | - | 146 | 2,030 | 2,751 |
| 6930-00 | CITY OF PLAINVIEW | 344,549 | 836,856 | (54,822) | 32,828 | - | 8,302 | 16,702 | 57,832 |
| 6932-00 | CITY OF PLATO | 32,739 | 79,517 | (5,209) | 3,119 | - | 789 | 398 | 4,306 |
| 6940-00 | TOWNSHIP OF PLEASANT PRAIRIE | 8,180 | 19,869 | (1,302) | 779 | - | 197 | 7,948 | 8,924 |
| 6954-00 | CITY OF PLUMMER | 33,731 | 81,928 | (5,367) | 3,214 | - | 813 | 1,378 | 5,404 |
| 6956-00 | CITY OF PLYMOUTH | 7,576,649 | 18,402,493 | (1,205,546) | 721,889 | - | 182,553 | 712,112 | 1,616,554 |
| 6980-00 | TOWNSHIP OF POKEGAMA | 40,842 | 99,199 | (6,499) | 3,891 | - | 984 | 1,494 | 6,370 |
| 6994-00 | TOWNSHIP OF POWERS | 26,751 | 64,974 | (4,256) | 2,549 | - | 645 | 1,382 | 4,576 |
| 7004-00 | TOWNSHIP OF PREBLE | 4,591 | 11,151 | (731) | 437 | - | 111 | 122 | 670 |
| 7010-01 | CITY OF PRESTON MUNICIPAL UTILITIES | 233,603 | 567,385 | (37,169) | 22,257 | - | 5,628 | 6,084 | 33,969 |
| 7010-02 | CITY OF PRESTON | 225,559 | 547,849 | (35,890) | 21,491 | - | 5,435 | 1,082 | 28,007 |
| 7015-00 | TOWNSHIP OF PRINCETON | 10,675 | 25,929 | (1,699) | 1,017 | - | 257 | - | 1,274 |
| 7016-00 | CITY OF PRINCETON | 748,133 | 1,817,098 | (119,038) | 71,281 | - | 18,026 | 68,642 | 157,949 |
| 7016-02 | CITY OF PRINCETON PUBLIC UTILITIES | 419,268 | 1,018,337 | (66,711) | 39,947 | - | 10,102 | 11,525 | 61,574 |
| 7018-00 | CITY OF PRINSBURG | 45,477 | 110,456 | (7,236) | 4,333 | - | 1,096 | 3,922 | 9,351 |
| 7022-00 | CITY OF PRIOR LAKE | 2,300,582 | 5,587,752 | (366,053) | 219,195 | - | 55,431 | 57,494 | 332,120 |
| 7024-00 | CITY OF PROCTOR PUBLIC UTILITIES | 67,727 | 164,497 | (10,776) | 6,453 | - | 1,632 | 526 | 8,611 |
| 7026-00 | CITY OF PROCTOR | 286,195 | 695,122 | (45,537) | 27,268 | - | 6,896 | - | 34,164 |
| 7038-00 | TOWNSHIP OF QUINCY | 4,539 | 11,026 | (722) | 433 | - | 109 | 2,041 | 2,583 |
| 7043-00 | TOWNSHIP OF RACINE | 4,009 | 9,738 | (638) | 382 | - | 97 | 768 | 1,247 |
| 7044-00 | CITY OF RACINE | 27,545 | 66,902 | (4,383) | 2,624 | - | 664 | 1,015 | 4,303 |
| 7048-00 | CITY OF RAMSEY | 2,415,103 | 5,865,907 | (384,275) | 230,106 | - | 58,190 | 438,552 | 726,849 |
| 7050-00 | CITY OF RANDALL | 106,955 | 259,776 | (17,018) | 10,190 | - | 2,577 | 6,304 | 19,071 |
| 7051-00 | CITY OF RANDOLPH | 10,925 | 26,534 | (1,738) | 1,041 | - | 263 | 1,270 | 2,574 |
| 7056-00 | CITY OF RANIER | 112,496 | 273,236 | (17,900) | 10,718 | - | 2,711 | 2,779 | 16,208 |
| 7060-00 | TOWNSHIP OF RAPIDAN | 22,487 | 54,618 | (3,578) | 2,143 | - | 542 | 2,344 | 5,029 |
| 7061-00 | TOWNSHIP OF RAVENNA | 5,450 | 13,238 | (867) | 519 | - | 131 | 1,011 | 1,661 |
| 7066-00 | CITY OF RAYMOND | 51,405 | 124,854 | (8,179) | 4,898 | - | 1,239 | 4,212 | 10,348 |
| 7072-00 | CITY OF RED LAKE FALLS | 146,123 | 354,910 | (23,250) | 13,922 | - | 3,521 | 7,008 | 24,451 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6834-00 | CITY OF PAYNESVILLE | \$ - | \$ 174,680 | \$ 101,011 | \$ 32,411 | \$ 308,102 | \$ (16,488) | \$ 12,627 | \$ (3,861) |
| 6835-00 | TOWNSHIP OF PAYNESVILLE | - | 11,310 | 6,540 | - | 17,851 | (1,068) | 1,757 | 689 |
| 6842-00 | TOWNSHIP OF PELICAN | - | - | - | 22,849 | 22,849 | - | (33,939) | (33,939) |
| 6843-00 | TOWNSHIP OF PELICAN OTTERTAIL COUNTY | - | 1,194 | 690 | 366 | 2,250 | (113) | 160 | 48 |
| 6850-00 | CITY OF PELICAN RAPIDS | - | 126,079 | 72,907 | 27,864 | 226,850 | (11,900) | (5,638) | (17,538) |
| 6853-00 | CITY OF PENNOCK | - | 8,443 | 4,882 | 12,080 | 25,406 | (797) | (1,354) | (2,151) |
| 6854-01 | CITY OF PEMBERTON | - | 8,285 | 4,791 | 19,776 | 32,852 | (782) | (6,531) | (7,313) |
| 6862-00 | CITY OF PEQUOT LAKES | - | 96,336 | 55,708 | 6,180 | 158,224 | (9,093) | 19,687 | 10,594 |
| 6870-00 | CITY OF PERHAM | - | 233,681 | 135,129 | 37,627 | 406,437 | (22,056) | 4,270 | (17,787) |
| 6880-00 | CITY OF PETERSON | - | 16,234 | 9,388 | 5,605 | 31,228 | (1,532) | 568 | (964) |
| 6888-00 | CITY OF PIERZ | - | 69,402 | 40,132 | 16,410 | 125,944 | (6,551) | 10,924 | 4,373 |
| 6890-00 | CITY OF PILLAGER | - | 26,914 | 15,564 | 13,362 | 55,840 | (2,540) | (3,291) | (5,832) |
| 6891-00 | TOWNSHIP OF PIKE CREEK | - | - | - | 3,675 | 3,675 | - | (8,613) | (8,613) |
| 6892-00 | TOWNSHIP OF PIKE BAY | - | 5,406 | 3,126 | 1,977 | 10,509 | (510) | 1,095 | 585 |
| 6904-00 | TOWNSHIP OF PINE CITY | - | 2,724 | 1,575 | 2,647 | 6,947 | (257) | (120) | (377) |
| 6906-00 | CITY OF PINE CITY | - | 184,492 | 106,685 | 191,348 | 482,525 | (17,414) | 9,299 | (8,115) |
| 6910-00 | CITY OF PINE ISLAND | - | 179,236 | 103,646 | - | 282,882 | (16,918) | 35,452 | 18,535 |
| 6915-00 | TOWNSHIP OF PINE LAKE- PINE COUNTY | - | 2,026 | 1,172 | - | 3,198 | (191) | 2,229 | 2,038 |
| 6922-00 | TOWNSHIP OF PINE RIVER | - | 6,164 | 3,565 | 18,039 | 27,768 | (582) | (4,788) | (5,370) |
| 6924-00 | CITY OF PINE RIVER | - | 49,707 | 28,744 | 906 | 79,357 | (4,692) | 3,910 | (782) |
| 6926-00 | CITY OF PIPESTONE | - | 275,560 | 159,346 | 11,452 | 446,358 | (26,009) | (1,567) | (27,576) |
| 6928-00 | TOWNSHIP OF PLAINVIEW | - | 2,404 | 1,390 | 4,034 | 7,827 | (227) | (894) | (1,121) |
| 6930-00 | CITY OF PLAINVIEW | - | 137,099 | 79,280 | 57,644 | 274,023 | (12,940) | (20,057) | (32,997) |
| 6932-00 | CITY OF PLATO | - | 13,027 | 7,533 | 1,026 | 21,586 | (1,230) | (752) | (1,982) |
| 6940-00 | TOWNSHIP OF PLEASANT PRAIRIE | - | 3,255 | 1,882 | 5,863 | 11,001 | (307) | (4,860) | (5,167) |
| 6954-00 | CITY OF PLUMMER | - | 13,422 | 7,761 | 3,965 | 25,148 | (1,267) | (180) | (1,447) |
| 6956-00 | CITY OF PLYMOUTH | - | 3,014,821 | 1,743,361 | - | 4,758,182 | (284,560) | 323,123 | 38,563 |
| 6980-00 | TOWNSHIP OF POKEGAMA | - | 16,251 | 9,398 | 2,205 | 27,854 | (1,534) | 131 | (1,403) |
| 6994-00 | TOWNSHIP OF POWERS | - | 10,644 | 6,155 | 287 | 17,086 | (1,005) | 4,501 | 3,496 |
| 7004-00 | TOWNSHIP OF PREBLE | - | 1,827 | 1,056 | 1,885 | 4,768 | (172) | (2,375) | (2,548) |
| 7010-01 | CITY OF PRESTON MUNICIPAL UTILITIES | - | 92,953 | 53,751 | 6,297 | 153,001 | (8,774) | 3,198 | (5,575) |
| 7010-02 | CITY OF PRESTON | - | 89,752 | 51,900 | 13,603 | 155,256 | (8,471) | (1,026) | (9,497) |
| 7015-00 | TOWNSHIP OF PRINCETON | - | 4,248 | 2,456 | 10,724 | 17,428 | (401) | (4,212) | (4,613) |
| 7016-00 | CITY OF PRINCETON | - | 297,689 | 172,143 | 34,907 | 504,739 | (28,098) | 5,445 | (22,653) |
| 7016-02 | CITY OF PRINCETON PUBLIC UTILITIES | - | 166,831 | 96,472 | 49,309 | 312,612 | (15,747) | (54,154) | (69,900) |
| 7018-00 | CITY OF PRINSBURG | - | 18,096 | 10,464 | 8,208 | 36,767 | (1,708) | (4,281) | (5,989) |
| 7022-00 | CITY OF PRIOR LAKE | - | 915,423 | 529,356 | 247,206 | 1,691,985 | (86,404) | (53,463) | (139,867) |
| 7024-00 | CITY OF PROCTOR PUBLIC UTILITIES | - | 26,949 | 15,584 | 2,278 | 44,810 | (2,544) | 1,368 | (1,175) |
| 7026-00 | CITY OF PROCTOR | - | 113,880 | 65,852 | 28,845 | 208,577 | (10,749) | (11,425) | (22,174) |
| 7038-00 | TOWNSHIP OF QUINCY | - | 1,806 | 1,045 | 675 | 3,525 | (170) | 580 | 410 |
| 7043-00 | TOWNSHIP OF RACINE | - | 1,595 | 923 | 1,771 | 4,288 | (151) | (907) | (1,058) |
| 7044-00 | CITY OF RACINE | - | 10,960 | 6,338 | 13,114 | 30,413 | (1,035) | (3,922) | (4,956) |
| 7048-00 | CITY OF RAMSEY | - | 960,993 | 555,707 | - | 1,516,700 | (90,705) | 169,618 | 78,913 |
| 7050-00 | CITY OF RANDALL | - | 42,558 | 24,610 | 49,711 | 116,880 | (4,017) | (9,355) | (13,372) |
| 7051-00 | CITY OF RANDOLPH | - | 4,347 | 2,514 | 2,547 | 9,408 | (410) | 26 | (384) |
| 7056-00 | CITY OF RANIER | - | 44,763 | 25,885 | 814 | 71,463 | (4,225) | 2,071 | (2,154) |
| 7060-00 | TOWNSHIP OF RAPIDAN | - | 8,948 | 5,174 | 2,493 | 16,615 | (845) | 1,424 | 580 |
| 7061-00 | TOWNSHIP OF RAVENNA | - | 2,169 | 1,254 | 2,318 | 5,740 | (205) | (453) | (658) |
| 7066-00 | CITY OF RAYMOND | - | 20,454 | 11,828 | 609 | 32,892 | (1,931) | 968 | (963) |
| 7072-00 | CITY OF RED LAKE FALLS | - | 58,144 | 33,622 | 7,366 | 99,132 | (5,488) | 1,063 | (4,425) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 7078-00 | CITY OF RED WING | \$ 3,899,048 | \$ 9,470,176 | \$ (620,390) | \$ 371,494 | \$ - | \$ 93,944 | \$ - | \$ 465,438 |
| 7084-00 | CITY OF REDWOOD FALLS | 1,502,104 | 3,648,375 | (239,005) | 143,118 | - | 36,192 | 9,218 | 188,528 |
| 7098-02 | CITY OF REMER | 177,212 | 430,420 | (28,197) | 16,884 | - | 4,270 | 8,501 | 29,655 |
| 7104-00 | CITY OF RENVILLE | 158,916 | 385,981 | (25,286) | 15,141 | - | 3,829 | 14,143 | 33,113 |
| 7105-00 | CITY OF REVERE | 5,239 | 12,725 | (834) | 499 | - | 126 | 679 | 1,304 |
| 7110-00 | CITY OF RICE | 88,263 | 214,376 | (14,044) | 8,409 | - | 2,127 | - | 10,536 |
| 7118-00 | CITY OF RICE LAKE | 209,524 | 508,902 | (33,338) | 19,963 | - | 5,048 | 16,672 | 41,684 |
| 7132-00 | CITY OF RICHFIELD | 5,220,749 | 12,680,380 | (830,691) | 497,423 | - | 125,790 | 287,643 | 910,856 |
| 7138-00 | CITY OF RICHMOND | 119,158 | 289,417 | (18,960) | 11,353 | - | 2,871 | 26,039 | 40,264 |
| 7139-00 | TOWNSHIP OF RICHMOND | 1,732 | 4,206 | (276) | 165 | - | 42 | - | 207 |
| 7160-00 | CITY OF ROBBINSDALE | 2,119,110 | 5,146,985 | (337,179) | 201,905 | - | 51,058 | 94,413 | 347,376 |
| 7164-00 | CITY OF ROCHESTER | 26,063,539 | 63,304,246 | (4,147,056) | 2,483,285 | - | 627,980 | 381,499 | 3,492,764 |
| 7176-00 | TOWNSHIP OF ROCHESTER | 13,863 | 33,672 | (2,206) | 1,321 | - | 334 | 2,918 | 4,573 |
| 7178-00 | ROCHESTER CASCADE ROAD SERVICES JP | 125,950 | 305,913 | (20,040) | 12,000 | - | 3,035 | 25,694 | 40,729 |
| 7181-00 | CITY OF ROCK CREEK | 53,066 | 128,890 | (8,444) | 5,056 | - | 1,279 | 2,166 | 8,501 |
| 7186-00 | TOWNSHIP OF ROCKFORD | 103,967 | 252,520 | (16,543) | 9,906 | - | 2,505 | 6,463 | 18,873 |
| 7188-00 | CITY OF ROCKFORD | 323,498 | 785,725 | (51,473) | 30,822 | - | 7,794 | 16,918 | 55,535 |
| 7190-00 | CITY OF ROCKVILLE | 183,600 | 445,936 | (29,213) | 17,493 | - | 4,424 | 34,371 | 56,288 |
| 7206-00 | CITY OF ROGERS | 2,224,114 | 5,402,023 | (353,886) | 211,909 | - | 53,588 | 352,090 | 617,588 |
| 7210-00 | ROLLING GREEN TOWNSHIP | 3,374 | 8,194 | (537) | 321 | - | 81 | 3,939 | 4,342 |
| 7214-00 | CITY OF ROLLINGSTONE | 71,427 | 173,484 | (11,365) | 6,805 | - | 1,721 | 4,042 | 12,569 |
| 7224-00 | TOWNSHIP OF ROOSEVELT | 31,074 | 75,474 | (4,944) | 2,961 | - | 749 | 5,240 | 8,950 |
| 7234-00 | CITY OF ROSE CREEK | 33,454 | 81,254 | (5,323) | 3,187 | - | 806 | 13,892 | 17,886 |
| 7238-00 | CITY OF ROSEAU | 489,225 | 1,188,250 | (77,842) | 46,612 | - | 11,787 | 35,759 | 94,159 |
| 7250-00 | CITY OF ROSEMOUNT | 2,605,878 | 6,329,269 | (414,630) | 248,283 | - | 62,787 | 135,631 | 446,701 |
| 7258-00 | CITY OF ROSEVILLE | 4,365,907 | 10,604,103 | (694,674) | 415,975 | - | 105,193 | 74,368 | 595,537 |
| 7259-00 | NE METRO AREA MUNI INTERWORKING COLL | 1,050,293 | 2,550,997 | (167,116) | 100,070 | - | 25,306 | 772,056 | 897,432 |
| 7270-00 | CITY OF ROTHSAY | 73,884 | 179,452 | (11,756) | 7,040 | - | 1,780 | 90,284 | 99,104 |
| 7276-00 | TOWNSHIP OF ROUND LAKE | 5,700 | 13,844 | (907) | 543 | - | 137 | 2,614 | 3,294 |
| 7278-00 | CITY OF ROUND LAKE | 79,273 | 192,541 | (12,613) | 7,553 | - | 1,910 | 8,680 | 18,143 |
| 7285-00 | TOWNSHIP OF ROYALTON | 7,480 | 18,168 | (1,190) | 713 | - | 180 | 471 | 1,364 |
| 7286-00 | CITY OF ROYALTON | 93,616 | 227,378 | (14,895) | 8,920 | - | 2,256 | 769 | 11,944 |
| 7290-00 | CITY OF RUSH | 175,508 | 426,280 | (27,926) | 16,722 | - | 4,229 | 6,542 | 27,493 |
| 7294-00 | CITY OF RUSHFORD | 405,809 | 985,647 | (64,570) | 38,665 | - | 9,778 | 26,911 | 75,353 |
| 7295-00 | CITY OF RUSHFORD VILLAGE | 47,549 | 115,489 | (7,566) | 4,530 | - | 1,146 | 9,037 | 14,713 |
| 7296-00 | CITY OF RUSHMORE | 45,616 | 110,794 | (7,258) | 4,346 | - | 1,099 | 1,651 | 7,096 |
| 7300-00 | CITY OF RUSSELL | 98,509 | 239,262 | (15,674) | 9,386 | - | 2,373 | 9,545 | 21,304 |
| 7304-00 | CITY OF RUTHON | 39,890 | 96,888 | (6,347) | 3,801 | - | 961 | 6,022 | 10,784 |
| 7306-00 | TOWNSHIP OF RUTLAND | 4,590 | 11,149 | (730) | 437 | - | 111 | 714 | 1,262 |
| 7314-00 | CITY OF SACRED HEART | 115,589 | 280,748 | (18,392) | 11,013 | - | 2,785 | 926 | 14,724 |
| 7318-00 | CITY OF ST ANTHONY | 1,115,939 | 2,710,442 | (177,561) | 106,325 | - | 26,888 | 29,151 | 162,363 |
| 7320-00 | CITY OF SAINT AUGUSTA | 151,131 | 367,073 | (24,047) | 14,399 | - | 3,641 | 4,301 | 22,342 |
| 7322-00 | CITY OF ST BONIFACIUS | 125,568 | 304,984 | (19,979) | 11,964 | - | 3,025 | 3,800 | 18,789 |
| 7324-00 | CITY OF ST CHARLES | 444,075 | 1,078,588 | (70,658) | 42,311 | - | 10,700 | - | 53,010 |
| 7328-00 | CITY OF ST CLAIR | 59,615 | 144,794 | (9,485) | 5,680 | - | 1,436 | 1,006 | 8,123 |
| 7330-00 | CITY OF ST CLOUD | 8,747,150 | 21,245,455 | (1,391,788) | 833,412 | - | 210,756 | 257,609 | 1,301,776 |
| 7334-00 | CITY OF ST FRANCIS | 789,263 | 1,916,997 | (125,582) | 75,200 | - | 19,017 | 19,604 | 113,821 |
| 7338-00 | CITY OF ST HILAIRE | 33,171 | 80,567 | (5,278) | 3,160 | - | 799 | 103 | 4,063 |
| 7340-00 | CITY OF ST JAMES | 914,758 | 2,221,805 | (145,550) | 87,156 | - | 22,040 | 50,208 | 159,405 |
| 7341-51 | TOWNSHIP OF ST JAMES | 1,511 | 3,669 | (240) | 144 | - | 36 | 841 | 1,022 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 7078-00 | CITY OF RED WING | \$ - | \$ 1,551,468 | \$ 897,157 | \$ 206,403 | \$ 2,655,029 | \$ (146,438) | \$ (149,690) | \$ (296,129) |
| 7084-00 | CITY OF REDWOOD FALLS | - | 597,702 | 345,629 | 133,540 | 1,076,871 | (56,415) | (51,631) | (108,046) |
| 7098-02 | CITY OF REMER | - | 70,514 | 40,776 | 29,208 | 140,498 | (6,656) | 4,592 | (2,064) |
| 7104-00 | CITY OF RENVILLE | - | 63,234 | 36,566 | 493 | 100,293 | (5,968) | 7,101 | 1,133 |
| 7105-00 | CITY OF REVERE | - | 2,085 | 1,206 | 959 | 4,249 | (197) | (287) | (484) |
| 7110-00 | CITY OF RICE | - | 35,121 | 20,309 | 7,823 | 63,253 | (3,315) | (1,910) | (5,225) |
| 7118-00 | CITY OF RICE LAKE | - | 83,372 | 48,211 | 7,185 | 138,768 | (7,869) | 2,184 | (5,686) |
| 7132-00 | CITY OF RICHFIELD | - | 2,077,386 | 1,201,276 | 74,779 | 3,353,441 | (196,078) | 19,946 | (176,132) |
| 7138-00 | CITY OF RICHMOND | - | 47,414 | 27,418 | 19,780 | 94,612 | (4,475) | (5,164) | (9,640) |
| 7139-00 | TOWNSHIP OF RICHMOND | - | 689 | 398 | 1,870 | 2,958 | (65) | 619 | 554 |
| 7160-00 | CITY OF ROBBINSDALE | - | 843,214 | 487,600 | 27,490 | 1,358,304 | (79,588) | 50,310 | (29,278) |
| 7164-00 | CITY OF ROCHESTER | - | 10,370,931 | 5,997,130 | 76,240 | 16,444,301 | (978,880) | 39,821 | (939,059) |
| 7176-00 | TOWNSHIP OF ROCHESTER | - | 5,516 | 3,190 | 67 | 8,774 | (521) | 2,157 | 1,636 |
| 7178-00 | ROCHESTER CASCADE ROAD SERVICES JP | - | 50,117 | 28,981 | - | 79,097 | (4,730) | 2,745 | (1,985) |
| 7181-00 | CITY OF ROCK CREEK | - | 21,116 | 12,210 | 49 | 33,375 | (1,993) | 1,620 | (373) |
| 7186-00 | TOWNSHIP OF ROCKFORD | - | 41,369 | 23,922 | 21,099 | 86,391 | (3,905) | (1,023) | (4,928) |
| 7188-00 | CITY OF ROCKFORD | - | 128,723 | 74,436 | 8,126 | 211,285 | (12,150) | 3,457 | (8,693) |
| 7190-00 | CITY OF ROCKVILLE | - | 73,056 | 42,246 | 13,725 | 129,027 | (6,896) | 16,714 | 9,819 |
| 7206-00 | CITY OF ROGERS | - | 884,996 | 511,761 | - | 1,396,757 | (83,532) | 315,422 | 231,890 |
| 7210-00 | ROLLING GREEN TOWNSHIP | - | 1,342 | 776 | 2,862 | 4,981 | (127) | 1,628 | 1,501 |
| 7214-00 | CITY OF ROLLINGSTONE | - | 28,421 | 16,435 | 317 | 45,173 | (2,683) | 8,600 | 5,918 |
| 7224-00 | TOWNSHIP OF ROOSEVELT | - | 12,365 | 7,150 | 3,513 | 23,028 | (1,167) | 1,555 | 388 |
| 7234-00 | CITY OF ROSE CREEK | - | 13,312 | 7,698 | 4,809 | 25,818 | (1,256) | 4,346 | 3,090 |
| 7238-00 | CITY OF ROSEAU | - | 194,667 | 112,569 | 12,032 | 319,269 | (18,374) | (1,717) | (20,091) |
| 7250-00 | CITY OF ROSEMOUNT | - | 1,036,904 | 599,604 | 34,562 | 1,671,069 | (97,870) | 26,318 | (71,552) |
| 7258-00 | CITY OF ROSEVILLE | - | 1,737,236 | 1,004,580 | 473,906 | 3,215,722 | (163,972) | (226,461) | (390,433) |
| 7259-00 | NE METRO AREA MUNI INTERWORKING COLL | - | 417,922 | 241,669 | - | 659,590 | (39,446) | 487,539 | 448,093 |
| 7270-00 | CITY OF ROTHSAY | - | 29,399 | 17,000 | 105,426 | 151,825 | (2,775) | 15,542 | 12,767 |
| 7276-00 | TOWNSHIP OF ROUND LAKE | - | 2,268 | 1,312 | 2,139 | 5,719 | (214) | (395) | (609) |
| 7278-00 | CITY OF ROUND LAKE | - | 31,543 | 18,240 | - | 49,784 | (2,977) | 5,526 | 2,549 |
| 7285-00 | TOWNSHIP OF ROYALTON | - | 2,976 | 1,721 | 7,849 | 12,546 | (281) | (1,945) | (2,226) |
| 7286-00 | CITY OF ROYALTON | - | 37,251 | 21,541 | 28,530 | 87,321 | (3,516) | (17,154) | (20,670) |
| 7290-00 | CITY OF RUSH | - | 69,836 | 40,384 | 16,067 | 126,286 | (6,592) | (6,618) | (13,210) |
| 7294-00 | CITY OF RUSHFORD | - | 161,475 | 93,375 | 783 | 255,633 | (15,241) | 14,483 | (758) |
| 7295-00 | CITY OF RUSHFORD VILLAGE | - | 18,920 | 10,941 | 15,533 | 45,394 | (1,786) | 6,938 | 5,152 |
| 7296-00 | CITY OF RUSHMORE | - | 18,151 | 10,496 | 20,306 | 48,953 | (1,713) | (7,381) | (9,094) |
| 7300-00 | CITY OF RUSSELL | - | 39,197 | 22,666 | 14,156 | 76,020 | (3,700) | 14,003 | 10,303 |
| 7304-00 | CITY OF RUTHON | - | 15,873 | 9,179 | 136 | 25,188 | (1,498) | 2,148 | 650 |
| 7306-00 | TOWNSHIP OF RUTLAND | - | 1,827 | 1,056 | 3,155 | 6,037 | (172) | (91) | (263) |
| 7314-00 | CITY OF SACRED HEART | - | 45,994 | 26,597 | 20,054 | 92,645 | (4,341) | (2,639) | (6,981) |
| 7318-00 | CITY OF ST ANTHONY | - | 444,043 | 256,774 | 26,335 | 727,151 | (41,912) | 4,250 | (37,662) |
| 7320-00 | CITY OF SAINT AUGUSTA | - | 60,136 | 34,775 | 1,983 | 96,894 | (5,676) | 10,093 | 4,417 |
| 7322-00 | CITY OF ST BONIFACIUS | - | 49,965 | 28,893 | 767 | 79,625 | (4,716) | (760) | (5,476) |
| 7324-00 | CITY OF ST CHARLES | - | 176,702 | 102,180 | 36,295 | 315,177 | (16,678) | (20,057) | (36,735) |
| 7328-00 | CITY OF ST CLAIR | - | 23,721 | 13,717 | 6,031 | 43,469 | (2,239) | (4,563) | (6,802) |
| 7330-00 | CITY OF ST CLOUD | - | 3,480,575 | 2,012,689 | 539,677 | 6,032,941 | (328,521) | 37,081 | (291,440) |
| 7334-00 | CITY OF ST FRANCIS | - | 314,055 | 181,607 | 29,039 | 524,701 | (29,643) | (21,096) | (50,739) |
| 7338-00 | CITY OF ST HILAIRE | - | 13,199 | 7,633 | 2,154 | 22,985 | (1,246) | (978) | (2,224) |
| 7340-00 | CITY OF ST JAMES | - | 363,991 | 210,483 | 6,290 | 580,764 | (34,356) | 14,741 | (19,615) |
| 7341-51 | TOWNSHIP OF ST JAMES | - | 601 | 348 | 1,369 | 2,317 | (57) | (182) | (238) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 7350-00 | CITY OF ST JOSEPH | \$ 642,971 | \$ 1,561,677 | \$ (102,305) | \$ 61,261 | \$ - | \$ 15,492 | \$ 111,407 | \$ 188,160 |
| 7354-00 | CITY OF ST LEO | 4,360 | 10,589 | (694) | 415 | - | 105 | 40 | 561 |
| 7356-00 | CITY OF ST LOUIS PARK | 7,671,727 | 18,633,422 | (1,220,674) | 730,948 | - | 184,844 | 93,911 | 1,009,703 |
| 7368-00 | CITY OF ST MICHAEL | 1,084,747 | 2,634,679 | (172,598) | 103,353 | - | 26,136 | 83,678 | 213,167 |
| 7370-00 | CITY OF ST PAUL | 60,713,376 | 147,463,265 | (9,660,306) | 5,784,656 | - | 1,462,840 | 1,370,658 | 8,618,154 |
| 7370-01 | ST PAUL PORT AUTHORITY | 974,703 | 2,367,400 | (155,088) | 92,868 | - | 23,485 | 169,960 | 286,312 |
| 7444-00 | REGIONS HOSPITAL - MAIL STOP | 213,405 | 518,328 | (33,956) | 20,333 | - | 5,142 | - | 25,475 |
| 7474-00 | CITY OF ST PAUL PARK | 376,270 | 913,900 | (59,869) | 35,850 | - | 9,066 | - | 44,916 |
| 7476-00 | RIVERS EDGE HOSPITAL & CLINIC | 5,932,213 | 14,408,415 | (943,894) | 565,210 | - | 142,932 | 699,724 | 1,407,866 |
| 7476-01 | CITY OF ST PETER | 2,225,525 | 5,405,452 | (354,111) | 212,044 | - | 53,622 | 200,326 | 465,992 |
| 7477-00 | CITY OF ST STEPHEN | 7,096 | 17,235 | (1,129) | 676 | - | 171 | 1,539 | 2,386 |
| 7496-00 | CITY OF SANBORN | 46,321 | 112,507 | (7,370) | 4,413 | - | 1,116 | 8,445 | 13,974 |
| 7508-00 | CITY OF SANDSTONE | 215,973 | 524,565 | (34,364) | 20,578 | - | 5,204 | 11,077 | 36,858 |
| 7520-00 | TOWNSHIP OF SARGEANT | 190 | 462 | (30) | 18 | - | 5 | 126 | 149 |
| 7524-00 | CITY OF SARTELL | 1,139,606 | 2,767,924 | (181,326) | 108,579 | - | 27,458 | 73,123 | 209,160 |
| 7526-00 | CITY OF SAUK CENTRE | 357,339 | 867,920 | (56,857) | 34,047 | - | 8,610 | - | 42,656 |
| 7527-00 | CITY OF SAUK CENTRE PUBLIC UTILITIES | 474,259 | 1,151,900 | (75,461) | 45,186 | - | 11,427 | 35,321 | 91,935 |
| 7532-00 | CITY OF SAUK RAPIDS | 1,068,755 | 2,595,837 | (170,053) | 101,829 | - | 25,751 | 23,033 | 150,612 |
| 7536-00 | CITY OF SAVAGE | 3,125,043 | 7,590,240 | (497,236) | 297,748 | - | 75,295 | 201,357 | 574,400 |
| 7546-00 | TOWNSHIP OF SCANDIA VALLEY | 15,976 | 38,803 | (2,542) | 1,522 | - | 385 | 11,202 | 13,109 |
| 7548-00 | CITY OF SCANLON | 62,499 | 151,800 | (9,944) | 5,955 | - | 1,506 | 5,688 | 13,149 |
| 7550-00 | TOWNSHIP OF SCHROEDER | 2,982 | 7,243 | (475) | 284 | - | 72 | 3,917 | 4,273 |
| 7562-00 | CITY OF SEBEKA | 149,909 | 364,105 | (23,852) | 14,283 | - | 3,612 | 13,470 | 31,365 |
| 7570-00 | TOWNSHIP OF SEVERANCE | (1,846) | (4,484) | 294 | (176) | - | (44) | 1,955 | 1,735 |
| 7575-00 | CITY OF SHAFER | 91,985 | 223,416 | (14,636) | 8,764 | - | 2,216 | 13,181 | 24,161 |
| 7578-00 | CITY OF SHAKOPEE | 3,822,240 | 9,283,621 | (608,169) | 364,176 | - | 92,094 | 68,515 | 524,784 |
| 7578-01 | SHAKOPEE PUBLIC UTILITIES COMMISSION | 2,180,765 | 5,296,736 | (346,989) | 207,779 | - | 52,544 | 71,687 | 332,010 |
| 7580-00 | TOWNSHIP OF SHAMROCK | 96,097 | 233,405 | (15,290) | 9,156 | - | 2,315 | 6,282 | 17,754 |
| 7585-00 | TOWNSHIP OF SHELBY | 2,278 | 5,532 | (362) | 217 | - | 55 | 832 | 1,104 |
| 7590-00 | CITY OF SHELLY | 39,133 | 95,048 | (6,227) | 3,729 | - | 943 | 1,848 | 6,519 |
| 7602-00 | CITY OF SHERBURN | 169,568 | 411,854 | (26,980) | 16,156 | - | 4,086 | 18,722 | 38,964 |
| 7603-00 | TOWNSHIP OF SHETEK | 2,859 | 6,943 | (455) | 272 | - | 69 | 1,443 | 1,784 |
| 7604-00 | TOWNSHIP OF SHINGOBBEE | 40,339 | 97,978 | (6,419) | 3,843 | - | 972 | 362 | 5,177 |
| 7605-00 | TOWNSHIP OF SHIELDSVILLE | 5,482 | 13,315 | (872) | 522 | - | 132 | 2,810 | 3,464 |
| 7622-00 | CITY OF SHOREVIEW | 3,371,959 | 8,189,959 | (536,523) | 321,274 | - | 81,245 | 268,935 | 671,454 |
| 7624-00 | CITY OF SHOREWOOD | 885,393 | 2,150,480 | (140,878) | 84,359 | - | 21,333 | 106,758 | 212,449 |
| 7638-00 | CITY OF SILVER BAY | 523,786 | 1,272,193 | (83,341) | 49,905 | - | 12,620 | - | 62,525 |
| 7642-00 | TOWNSHIP OF SILVER CREEK -- LAKE COUNTY | 66,597 | 161,754 | (10,597) | 6,345 | - | 1,605 | 3,977 | 11,927 |
| 7644-00 | TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY | 66,029 | 160,375 | (10,506) | 6,291 | - | 1,591 | 2,751 | 10,633 |
| 7648-00 | CITY OF SILVER LAKE | 135,007 | 327,910 | (21,481) | 12,863 | - | 3,253 | 9,388 | 25,504 |
| 7649-00 | TOWNSHIP OF SILVER LAKE | 1,103 | 2,678 | (175) | 105 | - | 27 | 147 | 279 |
| 7650-00 | TOWNSHIP OF SKANDIA | 3,808 | 9,250 | (606) | 363 | - | 92 | 4,727 | 5,182 |
| 7680-00 | CITY OF SLAYTON | 218,271 | 530,147 | (34,730) | 20,796 | - | 5,259 | - | 26,056 |
| 7682-00 | CITY OF SLEEPY EYE | 719,488 | 1,747,522 | (114,480) | 68,551 | - | 17,335 | - | 85,887 |
| 7682-01 | CITY OF SLEEPY EYE HOSPITAL | 3,142,202 | 7,631,915 | (499,966) | 299,383 | - | 75,709 | 27,032 | 402,124 |
| 7691-00 | TOWNSHIP OF SOLWAY | 9,591 | 23,294 | (1,526) | 914 | - | 231 | - | 1,145 |
| 7692-00 | CITY OF SOUTH ST PAUL | 2,365,790 | 5,746,131 | (376,429) | 225,408 | - | 57,002 | 88,117 | 370,527 |
| 7708-00 | TOWNSHIP OF SOUTH BEND | 66,845 | 162,356 | (10,636) | 6,369 | - | 1,611 | 13,175 | 21,154 |
| 7710-00 | TOWNSHIP OF SOUTH BRANCH | - | - | - | - | - | - | 622 | 622 |
| 7714-01 | CITY OF SOUTH HAVEN | 28,369 | 68,903 | (4,514) | 2,703 | - | 684 | 596 | 3,982 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 7350-00 | CITY OF ST JOSEPH | \$ - | \$ 255,844 | \$ 147,946 | \$ - | \$ 403,790 | \$ (24,148) | \$ 63,111 | \$ 38,963 |
| 7354-00 | CITY OF ST LEO | - | 1,735 | 1,003 | 1,696 | 4,434 | (164) | (811) | (975) |
| 7356-00 | CITY OF ST LOUIS PARK | - | 3,052,653 | 1,765,238 | 478,492 | 5,296,383 | (288,131) | (126,782) | (414,913) |
| 7368-00 | CITY OF ST MICHAEL | - | 431,631 | 249,596 | - | 681,227 | (40,740) | 51,896 | 11,155 |
| 7370-00 | CITY OF ST PAUL | - | 24,158,432 | 13,969,938 | - | 38,128,369 | (2,280,240) | 882,979 | (1,397,261) |
| 7370-01 | ST PAUL PORT AUTHORITY | - | 387,844 | 224,276 | 46,667 | 658,786 | (36,607) | 55,082 | 18,474 |
| 7444-00 | REGIONS HOSPITAL - MAIL STOP | - | 84,916 | 49,104 | 196,398 | 330,417 | (8,015) | (179,506) | (187,521) |
| 7474-00 | CITY OF ST PAUL PARK | - | 149,721 | 86,578 | 51,772 | 288,072 | (14,132) | (27,651) | (41,783) |
| 7476-00 | RIVERS EDGE HOSPITAL & CLINIC | - | 2,360,484 | 1,364,982 | 44,269 | 3,769,735 | (222,799) | 418,418 | 195,619 |
| 7476-01 | CITY OF ST PETER | - | 885,558 | 512,086 | 116,767 | 1,514,411 | (83,585) | 7,437 | (76,148) |
| 7477-00 | CITY OF ST STEPHEN | - | 2,823 | 1,633 | 603 | 5,059 | (266) | (527) | (793) |
| 7496-00 | CITY OF SANBORN | - | 18,432 | 10,658 | 1,150 | 30,240 | (1,740) | 2,348 | 608 |
| 7508-00 | CITY OF SANDSTONE | - | 85,938 | 49,695 | 7,309 | 142,941 | (8,111) | 17,364 | 9,252 |
| 7520-00 | TOWNSHIP OF SARGEANT | - | 76 | 44 | 1,559 | 1,678 | (7) | (2,367) | (2,374) |
| 7524-00 | CITY OF SARTELL | - | 453,460 | 262,219 | 109,656 | 825,336 | (42,801) | 89,443 | 46,643 |
| 7526-00 | CITY OF SAUK CENTRE | - | 142,189 | 82,222 | 36,036 | 260,447 | (13,421) | (26,416) | (39,836) |
| 7527-00 | CITY OF SAUK CENTRE PUBLIC UTILITIES | - | 188,712 | 109,125 | 14,399 | 312,237 | (17,812) | 10,204 | (7,608) |
| 7532-00 | CITY OF SAUK RAPIDS | - | 425,268 | 245,917 | 26,484 | 697,668 | (40,140) | 23,163 | (16,976) |
| 7536-00 | CITY OF SAVAGE | - | 1,243,485 | 719,062 | 254,575 | 2,217,121 | (117,369) | (6,948) | (124,317) |
| 7546-00 | TOWNSHIP OF SCANDIA VALLEY | - | 6,357 | 3,676 | 47,598 | 57,631 | (600) | (10,209) | (10,809) |
| 7548-00 | CITY OF SCANLON | - | 24,869 | 14,381 | 9,173 | 48,422 | (2,347) | (1,287) | (3,634) |
| 7550-00 | TOWNSHIP OF SCHROEDER | - | 1,187 | 686 | - | 1,873 | (112) | 1,306 | 1,194 |
| 7562-00 | CITY OF SEBEKA | - | 59,650 | 34,493 | 3,674 | 97,817 | (5,630) | 12,011 | 6,381 |
| 7570-00 | TOWNSHIP OF SEVERANCE | - | (735) | (425) | 12,712 | 11,553 | 69 | (2,422) | (2,353) |
| 7575-00 | CITY OF SHAFER | - | 36,602 | 21,165 | 21,971 | 79,738 | (3,455) | (4,290) | (7,744) |
| 7578-00 | CITY OF SHAKOPEE | - | 1,520,906 | 879,484 | 98,638 | 2,499,028 | (143,554) | 9,830 | (133,724) |
| 7578-01 | SHAKOPEE PUBLIC UTILITIES COMMISSION | - | 867,747 | 501,787 | 204,585 | 1,574,119 | (81,904) | 29,948 | (51,956) |
| 7580-00 | TOWNSHIP OF SHAMROCK | - | 38,238 | 22,112 | 5,923 | 66,273 | (3,609) | 4,160 | 551 |
| 7585-00 | TOWNSHIP OF SHELBY | - | 906 | 524 | 1,181 | 2,611 | (86) | (111) | (197) |
| 7590-00 | CITY OF SHELLY | - | 15,571 | 9,004 | 1,443 | 26,019 | (1,470) | 855 | (615) |
| 7602-00 | CITY OF SHERBURN | - | 67,473 | 39,017 | 10,815 | 117,304 | (6,369) | 14,202 | 7,833 |
| 7603-00 | TOWNSHIP OF SHETEK | - | 1,137 | 658 | 468 | 2,264 | (107) | 1,220 | 1,113 |
| 7604-00 | TOWNSHIP OF SHINGOBBEE | - | 16,051 | 9,282 | 2,550 | 27,883 | (1,515) | (307) | (1,822) |
| 7605-00 | TOWNSHIP OF SHIELDSVILLE | - | 2,181 | 1,261 | 4,631 | 8,074 | (206) | (20) | (226) |
| 7622-00 | CITY OF SHOREVIEW | - | 1,341,735 | 775,876 | 234,226 | 2,351,837 | (126,642) | 33,937 | (92,706) |
| 7624-00 | CITY OF SHOREWOOD | - | 352,306 | 203,726 | 14,387 | 570,419 | (33,253) | 23,302 | (9,951) |
| 7638-00 | CITY OF SILVER BAY | - | 208,419 | 120,521 | 48,789 | 377,730 | (19,672) | (35,892) | (55,564) |
| 7642-00 | TOWNSHIP OF SILVER CREEK -- LAKE COUNTY | - | 26,500 | 15,324 | 58,433 | 100,256 | (2,501) | (15,713) | (18,214) |
| 7644-00 | TOWNSHIP OF SILVER CREEK - WRIGHT COUNTY | - | 26,274 | 15,193 | 8,394 | 49,861 | (2,480) | (2,986) | (5,466) |
| 7648-00 | CITY OF SILVER LAKE | - | 53,720 | 31,065 | 16,173 | 100,958 | (5,071) | (4,624) | (9,694) |
| 7649-00 | TOWNSHIP OF SILVER LAKE | - | 439 | 254 | 3,488 | 4,181 | (41) | (1,145) | (1,186) |
| 7650-00 | TOWNSHIP OF SKANDIA | - | 1,515 | 876 | - | 2,392 | (143) | 1,694 | 1,551 |
| 7680-00 | CITY OF SLAYTON | - | 86,852 | 50,223 | 18,203 | 155,279 | (8,198) | (10,366) | (18,564) |
| 7682-00 | CITY OF SLEEPY EYE | - | 286,291 | 165,552 | 57,353 | 509,196 | (27,022) | (17,688) | (44,710) |
| 7682-01 | CITY OF SLEEPY EYE HOSPITAL | - | 1,250,312 | 723,010 | 63,349 | 2,036,671 | (118,013) | (56,185) | (174,198) |
| 7691-00 | TOWNSHIP OF SOLWAY | - | 3,816 | 2,207 | 3,155 | 9,178 | (360) | (3,382) | (3,742) |
| 7692-00 | CITY OF SOUTH ST PAUL | - | 941,370 | 544,360 | 212,380 | 1,698,110 | (88,853) | (20,214) | (109,067) |
| 7708-00 | TOWNSHIP OF SOUTH BEND | - | 26,598 | 15,381 | - | 41,979 | (2,511) | 9,999 | 7,488 |
| 7710-00 | TOWNSHIP OF SOUTH BRANCH | - | - | - | 3,423 | 3,423 | - | (704) | (704) |
| 7714-01 | CITY OF SOUTH HAVEN | - | 11,288 | 6,528 | 8,445 | 26,261 | (1,065) | (1,185) | (2,250) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 7718-00 | TOWNSHIP OF SOUTHSIDE | \$ 10,214 | \$ 24,808 | \$ (1,625) | \$ 973 | \$ - | \$ 246 | \$ 4,506 | \$ 5,725 |
| 7734-00 | CITY OF SPICER | 128,997 | 313,314 | (20,525) | 12,291 | - | 3,108 | 7,181 | 22,580 |
| 7742-00 | CITY OF SPRING GROVE | 184,051 | 447,030 | (29,285) | 17,536 | - | 4,435 | - | 21,971 |
| 7750-00 | CITY OF SPRING LAKE PARK | 560,604 | 1,361,619 | (89,200) | 53,413 | - | 13,507 | 35,811 | 102,732 |
| 7752-00 | CITY OF SPRING PARK | 103,292 | 250,880 | (16,435) | 9,841 | - | 2,489 | 13,741 | 26,071 |
| 7760-00 | CITY OF SPRING VALLEY | 181,454 | 440,724 | (28,872) | 17,289 | - | 4,372 | 1,167 | 22,828 |
| 7760-02 | CITY OF SPRING VALLEY UTILITIES | 255,503 | 620,578 | (40,654) | 24,344 | - | 6,156 | 11,817 | 42,317 |
| 7762-00 | TOWNSHIP OF SPRINGDALE | - | - | - | - | - | - | - | - |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | 501,747 | 1,218,665 | (79,835) | 47,806 | - | 12,089 | 28,632 | 88,526 |
| 7770-00 | TOWNSHIP OF SPRINGVALE | 6,075 | 14,755 | (967) | 579 | - | 146 | 5,997 | 6,723 |
| 7784-00 | CITY OF STACY LIQUOR | 252,281 | 612,751 | (40,141) | 24,037 | - | 6,079 | 55,645 | 85,760 |
| 7784-01 | CITY OF STACY | 199,540 | 484,652 | (31,750) | 19,012 | - | 4,808 | 119,477 | 143,297 |
| 7786-00 | TOWNSHIP OF STANFORD | 31,689 | 76,967 | (5,042) | 3,019 | - | 764 | 3,096 | 6,879 |
| 7787-00 | TOWNSHIP OF STANTON | 10,281 | 24,971 | (1,636) | 980 | - | 248 | 4,123 | 5,351 |
| 7796-00 | CITY OF STAPLES | 474,726 | 1,153,036 | (75,535) | 45,231 | - | 11,438 | - | 56,669 |
| 7802-00 | TOWNSHIP OF STAR LAKE | 8,580 | 20,840 | (1,365) | 818 | - | 207 | 1,623 | 2,647 |
| 7804-00 | CITY OF STARBUCK | 133,616 | 324,532 | (21,260) | 12,731 | - | 3,219 | 6,256 | 22,206 |
| 7814-00 | CITY OF STEPHEN | 151,620 | 368,260 | (24,125) | 14,446 | - | 3,653 | 27,320 | 45,419 |
| 7820-00 | CITY OF STEWART | 79,007 | 191,895 | (12,571) | 7,528 | - | 1,904 | 14,850 | 24,281 |
| 7822-00 | CITY OF STEWARTVILLE | 607,100 | 1,474,550 | (96,598) | 57,843 | - | 14,628 | 96,073 | 168,544 |
| 7824-00 | CITY OF STILLWATER | 2,458,724 | 5,971,855 | (391,216) | 234,263 | - | 59,241 | 44,360 | 337,864 |
| 7825-00 | CITY OF STILLWATER WATER DEPARTMENT | - | - | - | - | - | - | - | - |
| 7826-00 | TOWNSHIP OF STILLWATER | 39,141 | 95,067 | (6,228) | 3,729 | - | 943 | 12,783 | 17,456 |
| 7830-01 | TOWNSHIP OF STOCKHOLM | 30,406 | 73,851 | (4,838) | 2,897 | - | 733 | 27,679 | 31,309 |
| 7835-00 | CITY OF STOCKTON | 59,422 | 144,327 | (9,455) | 5,662 | - | 1,432 | 2,274 | 9,368 |
| 7840-00 | TOWNSHIP OF STONEY RUN | 3,562 | 8,652 | (567) | 339 | - | 86 | 1,851 | 2,276 |
| 7848-00 | CITY OF STORDEN | 28,437 | 69,068 | (4,525) | 2,709 | - | 685 | 1,601 | 4,996 |
| 7849-00 | TOWNSHIP OF STORDEN | - | - | - | - | - | - | 1,689 | 1,689 |
| 7862-00 | TOWNSHIP OF STURGEON LAKE | 10,972 | 26,649 | (1,746) | 1,045 | - | 264 | 1,175 | 2,484 |
| 7881-00 | TOWNSHIP OF SUNRISE | 34,152 | 82,949 | (5,434) | 3,254 | - | 823 | 5,623 | 9,699 |
| 7900-00 | TOWNSHIP OF SVERDRUP | 28,049 | 68,127 | (4,463) | 2,672 | - | 676 | 5,456 | 8,804 |
| 7905-00 | TOWNSHIP OF SWAN RIVER | - | - | - | - | - | - | - | - |
| 7908-00 | CITY OF SWANVILLE | 24,907 | 60,495 | (3,963) | 2,373 | - | 600 | 1,157 | 4,130 |
| 7920-00 | TOWNSHIP OF SYLVAN | 35,445 | 86,092 | (5,640) | 3,377 | - | 854 | 6,901 | 11,132 |
| 7926-00 | CITY OF TACONITE | 59,342 | 144,134 | (9,442) | 5,654 | - | 1,430 | 7,444 | 14,527 |
| 7946-00 | CITY OF TAYLORS FALLS | 128,843 | 312,939 | (20,501) | 12,276 | - | 3,104 | 39,636 | 55,016 |
| 7966-00 | CITY OF THIEF RIVER FALLS | 1,803,785 | 4,381,112 | (287,006) | 171,861 | - | 43,461 | 103,743 | 319,065 |
| 7966-01 | NORTHERN MUNICIPAL POWER AGENCY | 165,252 | 401,372 | (26,294) | 15,745 | - | 3,982 | 3,847 | 23,574 |
| 7966-03 | THIEF RIVER FALLS REGIONAL AIRPORT AUTH | 136,767 | 332,186 | (21,761) | 13,031 | - | 3,295 | 7,870 | 24,196 |
| 7974-00 | TOWNSHIP OF THOMSON | 197,267 | 479,130 | (31,388) | 18,795 | - | 4,753 | 22,149 | 45,698 |
| 7980-00 | TOWNSHIP OF THUNDER LAKE | 7,371 | 17,903 | (1,173) | 702 | - | 178 | 2,731 | 3,611 |
| 8002-00 | CITY OF TONKA BAY | 216,074 | 524,811 | (34,380) | 20,587 | - | 5,206 | 19,748 | 45,541 |
| 8012-00 | CITY OF TOWER | 103,877 | 252,301 | (16,528) | 9,897 | - | 2,503 | 17,634 | 30,034 |
| 8014-00 | CITY OF TRACY | 390,410 | 948,244 | (62,119) | 37,198 | - | 9,407 | 8,293 | 54,897 |
| 8026-00 | CITY OF TRIMONT | 70,051 | 170,143 | (11,146) | 6,674 | - | 1,688 | 2,518 | 10,880 |
| 8030-00 | TOWNSHIP OF TROUT LAKE | 2,548 | 6,188 | (405) | 243 | - | 61 | 1,067 | 1,371 |
| 8040-00 | CITY OF TRUMAN | 205,329 | 498,713 | (32,671) | 19,563 | - | 4,947 | 15,098 | 39,609 |
| 8041-00 | CITY OF TRUMAN MUNICIPAL LIGHT PLANT | - | - | - | - | - | - | - | - |
| 8045-00 | TUMULI TOWNSHIP | - | - | - | - | - | - | - | - |
| 8047-00 | TOWNSHIP OF TURNER | 4,681 | 11,369 | (745) | 446 | - | 113 | 1,908 | 2,467 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 7718-00 | TOWNSHIP OF SOUTHSIDE | \$ - | \$ 4,064 | \$ 2,350 | \$ - | \$ 6,414 | \$ (384) | \$ 1,165 | \$ 782 |
| 7734-00 | CITY OF SPICER | - | 51,329 | 29,682 | 28,657 | 109,668 | (4,845) | (13,708) | (18,553) |
| 7742-00 | CITY OF SPRING GROVE | - | 73,235 | 42,349 | 73,175 | 188,759 | (6,912) | (31,944) | (38,856) |
| 7750-00 | CITY OF SPRING LAKE PARK | - | 223,070 | 128,993 | 84,024 | 436,087 | (21,055) | (22,044) | (43,099) |
| 7752-00 | CITY OF SPRING PARK | - | 41,101 | 23,767 | 15 | 64,883 | (3,879) | 5,240 | 1,361 |
| 7760-00 | CITY OF SPRING VALLEY | - | 72,202 | 41,752 | 38,898 | 152,852 | (6,815) | (20,071) | (26,886) |
| 7760-02 | CITY OF SPRING VALLEY UTILITIES | - | 101,667 | 58,790 | 1,456 | 161,913 | (9,596) | 4,599 | (4,997) |
| 7762-00 | TOWNSHIP OF SPRINGDALE | - | - | - | 416 | 416 | - | (1,477) | (1,477) |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | - | 199,650 | 115,450 | 17,335 | 332,436 | (18,844) | (1,061) | (19,905) |
| 7770-00 | TOWNSHIP OF SPRINGVALE | - | 2,417 | 1,398 | - | 3,815 | (228) | 2,855 | 2,627 |
| 7784-00 | CITY OF STACY LIQUOR | - | 100,385 | 58,049 | 17,124 | 175,558 | (9,475) | 34,493 | 25,018 |
| 7784-01 | CITY OF STACY | - | 79,399 | 45,914 | 863 | 126,176 | (7,494) | 42,528 | 35,033 |
| 7786-00 | TOWNSHIP OF STANFORD | - | 12,609 | 7,291 | 675 | 20,576 | (1,190) | 3,769 | 2,579 |
| 7787-00 | TOWNSHIP OF STANTON | - | 4,091 | 2,366 | 996 | 7,452 | (386) | 1,893 | 1,507 |
| 7796-00 | CITY OF STAPLES | - | 188,898 | 109,233 | 47,777 | 345,908 | (17,830) | (14,231) | (32,061) |
| 7802-00 | TOWNSHIP OF STAR LAKE | - | 3,414 | 1,974 | 6,430 | 11,819 | (322) | (917) | (5,240) |
| 7804-00 | CITY OF STARBUCK | - | 53,167 | 30,745 | 936 | 84,848 | (5,018) | 4,425 | (593) |
| 7814-00 | CITY OF STEPHEN | - | 60,331 | 34,887 | 8,830 | 104,048 | (5,694) | 4,822 | (873) |
| 7820-00 | CITY OF STEWART | - | 31,438 | 18,179 | 3,580 | 53,197 | (2,967) | 4,843 | 1,876 |
| 7822-00 | CITY OF STEWARTVILLE | - | 241,571 | 139,692 | 13,963 | 395,225 | (22,801) | 33,183 | 10,382 |
| 7824-00 | CITY OF STILLWATER | - | 978,350 | 565,744 | 62,479 | 1,606,572 | (92,343) | 9,975 | (82,369) |
| 7825-00 | CITY OF STILLWATER WATER DEPARTMENT | - | - | - | - | - | - | (46,471) | (46,471) |
| 7826-00 | TOWNSHIP OF STILLWATER | - | 15,575 | 9,006 | - | 24,581 | (1,470) | 7,592 | 6,122 |
| 7830-01 | TOWNSHIP OF STOCKHOLM | - | 12,099 | 6,996 | 50,200 | 69,295 | (1,142) | 2,595 | 1,453 |
| 7835-00 | CITY OF STOCKTON | - | 23,645 | 13,673 | 1,619 | 38,936 | (2,232) | (648) | (2,880) |
| 7840-00 | TOWNSHIP OF STONEY RUN | - | 1,417 | 820 | 173 | 2,410 | (134) | 111 | (23) |
| 7848-00 | CITY OF STORDEN | - | 11,315 | 6,543 | 7,357 | 25,215 | (1,068) | (2,037) | (3,105) |
| 7849-00 | TOWNSHIP OF STORDEN | - | - | - | 4,777 | 4,777 | - | (3,212) | (3,212) |
| 7862-00 | TOWNSHIP OF STURGEON LAKE | - | 4,366 | 2,525 | 3,430 | 10,321 | (412) | (186) | (598) |
| 7881-00 | TOWNSHIP OF SUNRISE | - | 13,589 | 7,858 | 7,714 | 29,162 | (1,283) | (923) | (2,206) |
| 7900-00 | TOWNSHIP OF SVERDRUP | - | 11,161 | 6,454 | 5,593 | 23,208 | (1,053) | (13) | (1,067) |
| 7905-00 | TOWNSHIP OF SWAN RIVER | - | - | - | 2,228 | 2,228 | - | (2,640) | (2,640) |
| 7908-00 | CITY OF SWANVILLE | - | 9,911 | 5,731 | 2,511 | 18,153 | (935) | (1,501) | (2,436) |
| 7920-00 | TOWNSHIP OF SYLVAN | - | 14,104 | 8,156 | 1,951 | 24,210 | (1,331) | (672) | (2,004) |
| 7926-00 | CITY OF TACONITE | - | 23,613 | 13,654 | 3,057 | 40,324 | (2,229) | 1,445 | (784) |
| 7946-00 | CITY OF TAYLORS FALLS | - | 51,268 | 29,646 | 987 | 81,901 | (4,839) | 15,671 | 10,832 |
| 7966-00 | CITY OF THIEF RIVER FALLS | - | 717,743 | 415,045 | 62,368 | 1,195,156 | (67,746) | (32,875) | (100,621) |
| 7966-01 | NORTHERN MUNICIPAL POWER AGENCY | - | 65,755 | 38,024 | 4,199 | 107,979 | (6,206) | 2,717 | (3,489) |
| 7966-03 | THIEF RIVER FALLS REGIONAL AIRPORT AUTH | - | 54,421 | 31,470 | 3,614 | 89,505 | (5,137) | 6,651 | 1,514 |
| 7974-00 | TOWNSHIP OF THOMSON | - | 78,494 | 45,390 | 44,279 | 168,164 | (7,409) | 6,846 | (563) |
| 7980-00 | TOWNSHIP OF THUNDER LAKE | - | 2,933 | 1,696 | 3,635 | 8,264 | (277) | 149 | (127) |
| 8002-00 | CITY OF TONKA BAY | - | 85,978 | 49,718 | - | 135,696 | (8,115) | 2,724 | (5,391) |
| 8012-00 | CITY OF TOWER | - | 41,334 | 23,902 | 50,887 | 116,122 | (3,901) | (15,929) | (19,830) |
| 8014-00 | CITY OF TRACY | - | 155,348 | 89,832 | 38,099 | 283,279 | (14,663) | (26,613) | (41,276) |
| 8026-00 | CITY OF TRIMONT | - | 27,874 | 16,119 | 15,179 | 59,171 | (2,631) | (12,096) | (14,727) |
| 8030-00 | TOWNSHIP OF TROUT LAKE | - | 1,014 | 586 | 2,352 | 3,952 | (96) | (311) | (407) |
| 8040-00 | CITY OF TRUMAN | - | 81,702 | 47,246 | 16,983 | 145,931 | (7,712) | 20,664 | 12,952 |
| 8041-00 | CITY OF TRUMAN MUNICIPAL LIGHT PLANT | - | - | - | - | - | - | (20,640) | (20,640) |
| 8045-00 | TUMULI TOWNSHIP | - | - | - | 3,437 | 3,437 | - | (276) | (276) |
| 8047-00 | TOWNSHIP OF TURNER | - | 1,863 | 1,077 | 23 | 2,963 | (176) | 846 | 671 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 8050-00 | TOWNSHIP OF TURTLE LAKE CASS CO | \$ 12,897 | \$ 31,324 | \$ (2,052) | \$ 1,229 | \$ - | \$ 311 | \$ 1,143 | \$ 2,683 |
| 8051-00 | TOWNSHIP OF TURTLE LAKE | 9,686 | 23,526 | (1,541) | 923 | - | 233 | 1,216 | 2,372 |
| 8060-01 | CITY OF TWIN LAKES | 4,374 | 10,624 | (696) | 417 | - | 105 | - | 522 |
| 8061-00 | TOWNSHIP OF TWIN LAKES CARLTON CO | 13,458 | 32,687 | (2,141) | 1,282 | - | 324 | - | 1,606 |
| 8062-00 | CITY OF TWIN VALLEY | 133,444 | 324,115 | (21,233) | 12,714 | - | 3,215 | 4,069 | 19,999 |
| 8064-00 | CITY OF TWO HARBORS | 1,208,122 | 2,934,340 | (192,228) | 115,108 | - | 29,109 | 27,877 | 172,094 |
| 8068-00 | TOWNSHIP OF TWO RIVERS | 5,229 | 12,699 | (832) | 498 | - | 126 | 1,570 | 2,194 |
| 8070-00 | CITY OF TYLER | 205,967 | 500,262 | (32,772) | 19,624 | - | 4,963 | 14,742 | 39,329 |
| 8082-00 | CITY OF ULEN | 115,552 | 280,657 | (18,386) | 11,010 | - | 2,784 | 15,169 | 28,963 |
| 8082-01 | CITY OF ULEN VIKING MANOR | 943,917 | 2,292,626 | (150,190) | 89,935 | - | 22,743 | - | 112,678 |
| 8086-00 | CITY OF UNDERWOOD | 85,338 | 207,273 | (13,578) | 8,131 | - | 2,056 | 10,151 | 20,338 |
| 8092-00 | CITY OF UPSALA | 55,344 | 134,422 | (8,806) | 5,273 | - | 1,333 | 11,871 | 18,478 |
| 8093-00 | CITY OF UTICA | 7,295 | 17,171 | (1,161) | 695 | - | 176 | 9,580 | 10,451 |
| 8095-00 | TOWNSHIP OF URNESS | - | - | - | - | - | - | - | - |
| 8102-01 | CITY OF VADNAIS HEIGHTS | 958,108 | 2,327,094 | (152,448) | 91,287 | - | 23,085 | 89,647 | 204,019 |
| 8105-00 | TOWNSHIP OF VAIL | 2,090 | 5,075 | (332) | 199 | - | 50 | 2,855 | 3,105 |
| 8112-00 | TOWNSHIP OF VASA | 20,698 | 50,273 | (3,293) | 1,972 | - | 499 | 44 | 2,515 |
| 8122-02 | CITY OF VERGAS | 109,607 | 266,218 | (17,440) | 10,443 | - | 2,641 | 1,993 | 15,077 |
| 8127-00 | TOWNSHIP OF VERMILLION | 6,339 | 15,396 | (1,009) | 604 | - | 153 | 8,325 | 9,082 |
| 8128-00 | CITY OF VERMILLION | 9,020 | 21,908 | (1,435) | 859 | - | 217 | - | 1,077 |
| 8130-00 | CITY OF VERNDALE | 105,265 | 255,672 | (16,749) | 10,029 | - | 2,536 | 12,378 | 24,943 |
| 8134-00 | TOWNSHIP OF VERNON | 2,823 | 6,856 | (449) | 269 | - | 68 | 808 | 1,145 |
| 8136-00 | CITY OF VERNON CENTER | 42,015 | 102,048 | (6,685) | 4,003 | - | 1,012 | 1,706 | 6,721 |
| 8144-00 | CITY OF VESTA | 38,935 | 94,566 | (6,195) | 3,710 | - | 938 | 972 | 5,620 |
| 8146-00 | TOWNSHIP OF VICTOR | 28,511 | 69,248 | (4,536) | 2,716 | - | 687 | - | 3,403 |
| 8148-00 | CITY OF VICTORIA | 1,045,214 | 2,538,660 | (166,307) | 99,586 | - | 25,184 | 73,718 | 198,488 |
| 8160-00 | CITY OF VILLARD | 7,015 | 17,039 | (1,116) | 668 | - | 169 | 1,119 | 1,956 |
| 8168-00 | CITY OF VIRGINIA | 1,806,072 | 4,386,666 | (287,370) | 172,079 | - | 43,516 | - | 215,595 |
| 8180-01 | CITY OF VIRGINIA MUNICIPAL UTILITIES | 1,296,377 | 3,148,697 | (206,271) | 123,516 | - | 31,235 | - | 154,752 |
| 8188-00 | CITY OF WABASHA | 490,810 | 1,192,101 | (78,094) | 46,763 | - | 11,826 | 37,486 | 96,076 |
| 8190-00 | CITY OF WABASSO | 101,956 | 247,635 | (16,223) | 9,714 | - | 2,457 | 31,550 | 43,721 |
| 8192-00 | TOWNSHIP OF WABEDO | 5,317 | 12,915 | (846) | 507 | - | 128 | 1,756 | 2,390 |
| 8194-00 | CITY OF WACONIA | 1,463,952 | 3,555,709 | (232,934) | 139,483 | - | 35,273 | 208,855 | 383,611 |
| 8196-00 | TOWNSHIP OF WACONIA | 27,853 | 67,651 | (4,432) | 2,654 | - | 671 | - | 3,325 |
| 8202-00 | CITY OF WADENA | 992,481 | 2,410,581 | (157,917) | 94,562 | - | 23,913 | 86,550 | 205,025 |
| 8206-00 | CITY OF WAHKON | 44,094 | 107,097 | (7,016) | 4,201 | - | 1,062 | 25 | 5,289 |
| 8210-00 | CITY OF WAITE PARK | 992,170 | 2,409,825 | (157,867) | 94,532 | - | 23,906 | 73,418 | 191,855 |
| 8215-00 | TOWNSHIP OF WAKEFIELD | 69,308 | 168,338 | (11,028) | 6,604 | - | 1,670 | 13,313 | 21,586 |
| 8220-00 | CITY OF WALDORF | 32,685 | 79,386 | (5,201) | 3,114 | - | 788 | 3,924 | 7,825 |
| 8222-00 | CITY OF WALKER | 263,995 | 641,202 | (42,005) | 25,153 | - | 6,361 | 6,052 | 37,566 |
| 8226-00 | CITY OF WALNUT GROVE | 120,693 | 293,144 | (19,204) | 11,499 | - | 2,908 | 9,074 | 23,481 |
| 8237-00 | TOWNSHIP OF WALTHAM | - | - | - | - | - | - | - | - |
| 8240-00 | TOWNSHIP OF WANAMINGO | 16,031 | 38,938 | (2,551) | 1,527 | - | 386 | - | 1,914 |
| 8242-00 | CITY OF WANAMINGO | 137,808 | 334,713 | (21,927) | 13,130 | - | 3,320 | 15,624 | 32,075 |
| 8244-00 | CITY OF WANDA | 8,966 | 21,778 | (1,427) | 854 | - | 216 | 2,551 | 3,621 |
| 8254-00 | CITY OF WARREN | 389,573 | 946,211 | (61,986) | 37,118 | - | 9,386 | 12,814 | 59,318 |
| 8254-01 | NORTH STAR ASSISTED LIVING | - | - | - | - | - | - | - | - |
| 8260-00 | CITY OF WARROAD | 589,328 | 1,431,385 | (93,770) | 56,150 | - | 14,199 | 28,276 | 98,625 |
| 8262-00 | TOWNSHIP OF WARSAW | 20,867 | 50,682 | (3,320) | 1,988 | - | 503 | 2,092 | 4,583 |
| 8266-00 | CITY OF WASECA | 1,310,161 | 3,182,175 | (208,464) | 124,830 | - | 31,567 | - | 156,397 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|--------------------------------------|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 8050-00 | TOWNSHIP OF TURTLE LAKE CASS CO | \$ - | \$ 5,132 | \$ 2,967 | \$ 2,889 | \$ 10,988 | \$ (484) | \$ 1,258 | \$ 774 |
| 8051-00 | TOWNSHIP OF TURTLE LAKE | - | 3,854 | 2,229 | 1,138 | 7,220 | (364) | 1,181 | 817 |
| 8060-01 | CITY OF TWIN LAKES | - | 1,740 | 1,006 | 3,198 | 5,945 | (164) | (1,134) | (1,299) |
| 8061-00 | TOWNSHIP OF TWIN LAKES CARLTON CO | - | 5,355 | 3,097 | 3,145 | 11,596 | (505) | (1,423) | (1,928) |
| 8062-00 | CITY OF TWIN VALLEY | - | 53,099 | 30,705 | 5,747 | 89,550 | (5,012) | 2,880 | (2,132) |
| 8064-00 | CITY OF TWO HARBORS | - | 480,723 | 277,985 | 131,978 | 890,686 | (45,374) | (60,902) | (106,276) |
| 8068-00 | TOWNSHIP OF TWO RIVERS | - | 2,080 | 1,203 | 344 | 3,627 | (196) | 1,039 | 842 |
| 8070-00 | CITY OF TYLER | - | 81,956 | 47,392 | - | 129,349 | (7,736) | 9,433 | 1,698 |
| 8082-00 | CITY OF ULEN | - | 45,979 | 26,588 | 17,648 | 90,215 | (4,340) | 6,275 | 1,936 |
| 8082-01 | CITY OF ULEN VIKING MANOR | - | 375,594 | 217,192 | 89,677 | 682,463 | (35,451) | (84,149) | (119,600) |
| 8086-00 | CITY OF UNDERWOOD | - | 33,957 | 19,636 | - | 53,593 | (3,205) | 5,378 | 2,173 |
| 8092-00 | CITY OF UPSALA | - | 22,022 | 12,734 | 5,020 | 39,777 | (2,079) | 3,442 | 1,364 |
| 8093-00 | CITY OF UTICA | - | 2,903 | 1,678 | - | 4,581 | (274) | 3,193 | 2,920 |
| 8095-00 | TOWNSHIP OF URNESS | - | - | - | 3,647 | - | - | (2,688) | (2,688) |
| 8102-01 | CITY OF VADNAIS HEIGHTS | - | 381,240 | 220,457 | 38,191 | 639,888 | (35,984) | 55,139 | 19,154 |
| 8105-00 | TOWNSHIP OF VAIL | - | 831 | 481 | 3,465 | 4,777 | (78) | 880 | 801 |
| 8112-00 | TOWNSHIP OF VASA | - | 8,236 | 4,763 | 402 | 13,400 | (777) | (317) | (1,094) |
| 8122-02 | CITY OF VERGAS | - | 43,614 | 25,220 | 1,321 | 70,154 | (4,117) | 2,881 | (1,235) |
| 8127-00 | TOWNSHIP OF VERMILLION | - | 2,522 | 1,459 | - | 3,981 | (238) | 2,775 | 2,537 |
| 8128-00 | CITY OF VERMILLION | - | 3,589 | 2,076 | 3,247 | 8,911 | (339) | (2,170) | (2,509) |
| 8130-00 | CITY OF VERNDALE | - | 41,886 | 24,221 | - | 66,107 | (3,953) | 10,308 | 6,355 |
| 8134-00 | TOWNSHIP OF VERNON | - | 1,123 | 650 | 3,007 | 4,780 | (106) | (780) | (886) |
| 8136-00 | CITY OF VERNON CENTER | - | 16,718 | 9,667 | 3,378 | 29,764 | (1,578) | (1,047) | (2,625) |
| 8144-00 | CITY OF VESTA | - | 15,492 | 8,959 | 4,218 | 28,670 | (1,462) | (585) | (2,047) |
| 8146-00 | TOWNSHIP OF VICTOR | - | 11,345 | 6,560 | 2,844 | 20,749 | (1,071) | (1,227) | (2,298) |
| 8148-00 | CITY OF VICTORIA | - | 415,900 | 240,500 | - | 656,401 | (39,256) | 90,247 | 50,991 |
| 8160-00 | CITY OF VILLARD | - | 2,792 | 1,614 | - | 4,406 | (263) | (1,368) | (1,632) |
| 8168-00 | CITY OF VIRGINIA | - | 718,653 | 415,571 | 301,459 | 1,435,683 | (67,831) | (36,811) | (104,643) |
| 8180-01 | CITY OF VIRGINIA MUNICIPAL UTILITIES | - | 515,841 | 298,292 | 472,070 | 1,286,202 | (48,689) | (345,519) | (394,207) |
| 8188-00 | CITY OF WABASHA | - | 195,298 | 112,934 | - | 308,232 | (18,434) | 21,755 | 3,322 |
| 8190-00 | CITY OF WABASSO | - | 40,569 | 23,460 | 4,559 | 68,587 | (3,829) | 6,838 | 3,009 |
| 8192-00 | TOWNSHIP OF WABEDO | - | 2,116 | 1,223 | 269 | 3,609 | (200) | 1,101 | 901 |
| 8194-00 | CITY OF WACONIA | - | 582,520 | 336,850 | - | 919,371 | (54,982) | 128,342 | 73,360 |
| 8196-00 | TOWNSHIP OF WACONIA | - | 11,083 | 6,409 | 1,954 | 19,446 | (1,046) | (787) | (1,833) |
| 8202-00 | CITY OF WADENA | - | 394,918 | 228,367 | 160,757 | 784,041 | (37,275) | (2,889) | (40,164) |
| 8206-00 | CITY OF WAHKON | - | 17,545 | 10,146 | 4,307 | 31,998 | (1,656) | (3,292) | (4,948) |
| 8210-00 | CITY OF WAITE PARK | - | 394,794 | 228,295 | 28,104 | 651,193 | (37,263) | 83,236 | 45,972 |
| 8215-00 | TOWNSHIP OF WAKEFIELD | - | 27,578 | 15,948 | 1,180 | 44,706 | (2,603) | 4,295 | 1,692 |
| 8220-00 | CITY OF WALDORF | - | 13,006 | 7,521 | 4,671 | 25,197 | (1,228) | 1,217 | (11) |
| 8222-00 | CITY OF WALKER | - | 105,046 | 60,744 | 23,211 | 189,002 | (9,915) | (11,648) | (21,563) |
| 8226-00 | CITY OF WALNUT GROVE | - | 48,025 | 27,771 | 2,526 | 78,322 | (4,533) | 11,201 | 6,669 |
| 8237-00 | TOWNSHIP OF WALTHAM | - | - | - | 3,796 | 3,796 | - | (2,261) | (2,261) |
| 8240-00 | TOWNSHIP OF WANAMINGO | - | 6,379 | 3,689 | 2,919 | 12,987 | (602) | (1,970) | (2,572) |
| 8242-00 | CITY OF WANAMINGO | - | 54,835 | 31,709 | 4,045 | 90,589 | (5,176) | 3,975 | (1,200) |
| 8244-00 | CITY OF WANDA | - | 3,568 | 2,063 | 3,023 | 8,654 | (337) | (1,522) | (1,859) |
| 8254-00 | CITY OF WARREN | - | 155,015 | 89,639 | 18,351 | 263,005 | (14,631) | 6,085 | (8,546) |
| 8254-01 | NORTH STAR ASSISTED LIVING | - | - | - | 17,828 | 17,828 | - | (66,493) | (66,493) |
| 8260-00 | CITY OF WARROAD | - | 234,499 | 135,602 | 3,321 | 373,423 | (22,134) | 4,389 | (17,744) |
| 8262-00 | TOWNSHIP OF WARSAW | - | 8,303 | 4,801 | 340 | 13,444 | (784) | 436 | (348) |
| 8266-00 | CITY OF WASECA | - | 521,325 | 301,463 | 243,308 | 1,066,097 | (49,206) | (137,944) | (187,150) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---------------------------------------|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 8269-00 | TOWNSHIP OF WASIOJA | \$ 6,057 | \$ 14,713 | \$ (964) | \$ 577 | \$ - | \$ 146 | \$ 3,731 | \$ 4,454 |
| 8272-00 | TOWNSHIP OF WATAB | 11,877 | 28,847 | (1,890) | 1,132 | - | 286 | 5,472 | 6,890 |
| 8282-00 | TOWNSHIP OF WATERTOWN | 31,578 | 76,697 | (5,024) | 3,009 | - | 761 | 520 | 4,289 |
| 8284-00 | CITY OF WATERTOWN | 332,690 | 808,053 | (52,935) | 31,698 | - | 8,016 | 22,190 | 61,904 |
| 8286-00 | CITY OF WATERVILLE | 209,910 | 509,839 | (33,399) | 20,000 | - | 5,058 | 17,582 | 42,639 |
| 8290-00 | CITY OF WATKINS | 103,049 | 250,290 | (16,397) | 9,818 | - | 2,483 | 7,337 | 19,638 |
| 8294-00 | CITY OF WATSON | 12,228 | 29,701 | (1,946) | 1,165 | - | 295 | 4,616 | 6,076 |
| 8296-00 | CITY OF WAUBUN | 20,243 | 49,168 | (3,221) | 1,929 | - | 488 | 12,264 | 14,680 |
| 8304-00 | CITY OF WAVERLY | 251,213 | 610,156 | (39,971) | 23,935 | - | 6,053 | 39,238 | 69,226 |
| 8305-00 | TOWNSHIP OF WAWINA | 2,028 | 4,925 | (323) | 193 | - | 49 | 5 | 247 |
| 8308-00 | CITY OF WAYZATA | 2,074,760 | 5,039,266 | (330,122) | 197,679 | - | 49,990 | 28,797 | 276,465 |
| 8311-00 | TOWNSHIP OF WEBSTER | 22,020 | 53,483 | (3,504) | 2,098 | - | 531 | 3,135 | 5,763 |
| 8315-00 | TOWNSHIP OF WELCH | (5) | (12) | 1 | - | - | - | 26 | 26 |
| 8318-01 | CITY OF WELCOME | 79,468 | 193,015 | (12,644) | 7,572 | - | 1,915 | 5,434 | 14,921 |
| 8324-00 | CITY OF WELLS | 276,756 | 672,198 | (44,036) | 26,369 | - | 6,668 | 2,001 | 35,038 |
| 8325-00 | CITY OF WELLS PUBLIC UTILITIES | 253,853 | 616,568 | (40,391) | 24,187 | - | 6,116 | - | 30,303 |
| 8326-00 | CITY OF WENDELL | 14,709 | 35,726 | (2,340) | 1,401 | - | 354 | - | 1,756 |
| 8334-00 | CITY OF WEST CONCORD | 138,865 | 337,280 | (22,095) | 13,231 | - | 3,346 | 45,949 | 62,526 |
| 8339-00 | TOWNSHIP OF WEST HERON LAKE | 3,660 | 8,891 | (582) | 349 | - | 88 | 64 | 501 |
| 8340-00 | TOWNSHIP OF WEST NEWTON | 2,293 | 5,570 | (365) | 219 | - | 55 | 102 | 376 |
| 8342-00 | CITY OF WEST ST PAUL | 1,917,877 | 4,658,222 | (305,160) | 182,732 | - | 46,210 | 81,717 | 310,659 |
| 8350-00 | CITY OF WESTBROOK MUNICIPAL UTILITIES | 115,781 | 281,214 | (18,422) | 11,031 | - | 2,790 | 5,745 | 19,566 |
| 8352-00 | TOWNSHIP OF WESTBROOK | - | - | - | - | - | - | - | - |
| 8354-00 | CITY OF WESTBROOK | 77,880 | 189,158 | (12,392) | 7,420 | - | 1,876 | 3,018 | 12,314 |
| 8372-00 | TOWNSHIP OF WHEATLAND | 6,595 | 16,019 | (1,049) | 628 | - | 159 | 1,675 | 2,462 |
| 8376-00 | CITY OF WHEATON | 147,196 | 357,517 | (23,421) | 14,025 | - | 3,547 | - | 17,571 |
| 8380-00 | TOWN OF WHITE | 253,040 | 614,594 | (40,262) | 24,109 | - | 6,097 | 4,221 | 34,427 |
| 8382-00 | TOWNSHIP OF WHITE BEAR | 721,345 | 1,752,034 | (114,776) | 68,728 | - | 17,380 | 12,433 | 98,542 |
| 8384-00 | CITY OF WHITE BEAR LAKE | 2,139,193 | 5,195,765 | (340,374) | 203,818 | - | 51,542 | 37,102 | 292,462 |
| 8410-00 | CITY OF WILLIAMS | 33,875 | 82,278 | (5,390) | 3,228 | - | 816 | 2,949 | 6,993 |
| 8412-00 | CITY OF WILLMAR | 2,184,708 | 5,306,312 | (347,616) | 208,155 | - | 52,639 | 70,199 | 330,993 |
| 8413-00 | CITY OF WILLMAR MUNICIPAL UTILITIES | 1,096,167 | 2,662,418 | (174,415) | 104,441 | - | 26,411 | - | 130,852 |
| 8422-00 | CITY OF WILLERNIE | 18,234 | 44,287 | (2,901) | 1,737 | - | 439 | - | 2,177 |
| 8428-00 | TOWNSHIP OF WILMONT | - | - | - | - | - | - | - | - |
| 8430-00 | CITY OF WILMONT | 39,827 | 96,734 | (6,337) | 3,795 | - | 960 | 3,835 | 8,589 |
| 8435-00 | 0 | 209 | 507 | (33) | 20 | - | 5 | 274 | 299 |
| 8435-51 | TOWNSHIP OF WILSON WINONA CO | 1,460 | 3,546 | (232) | 139 | - | 35 | 77 | 251 |
| 8440-00 | TOWNSHIP OF WINDEMERE | 1,714 | 4,163 | (273) | 163 | - | 41 | 4,457 | 4,662 |
| 8446-00 | CITY OF WINDOM | 1,119,425 | 2,718,908 | (178,115) | 106,657 | - | 26,972 | 13,408 | 147,037 |
| 8456-00 | CITY OF WINGER | 20,038 | 48,668 | (3,188) | 1,909 | - | 483 | 4,979 | 7,371 |
| 8460-00 | CITY OF WINNEBAGO | 169,223 | 411,016 | (26,926) | 16,123 | - | 4,077 | 1,808 | 22,008 |
| 8462-00 | CITY OF WINONA | 3,372,069 | 8,190,228 | (536,541) | 321,284 | - | 81,247 | 39,415 | 441,947 |
| 8470-00 | CITY OF WINSTED | 192,478 | 467,499 | (30,626) | 18,339 | - | 4,638 | 13,651 | 36,628 |
| 8472-00 | CITY OF WINTHROP | 216,885 | 526,780 | (34,509) | 20,664 | - | 5,226 | 41,482 | 67,373 |
| 8474-01 | CITY OF WINTON | 23,319 | 56,637 | (3,710) | 2,222 | - | 562 | 11,963 | 14,747 |
| 8484-00 | CITY OF WOLF LAKE | 44,534 | 108,165 | (7,086) | 4,243 | - | 1,073 | 46,360 | 51,677 |
| 8488-00 | TOWNSHIP OF WOLFORD | 3,716 | 9,025 | (591) | 354 | - | 90 | 994 | 1,438 |
| 8490-00 | CITY OF WOLVERTON | 9,440 | 22,929 | (1,502) | 899 | - | 227 | 733 | 1,860 |
| 8494-00 | CITY OF WOOD LAKE | 45,333 | 110,106 | (7,213) | 4,319 | - | 1,092 | 2,492 | 7,903 |
| 8496-00 | CITY OF WOODBURY | 7,104,579 | 17,255,907 | (1,130,433) | 676,911 | - | 171,179 | 484,851 | 1,332,941 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---------------------------------------|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 8269-00 | TOWNSHIP OF WASIOJA | \$ - | \$ 2,410 | \$ 1,394 | \$ 2,849 | \$ 6,653 | \$ (228) | \$ 635 | \$ 408 |
| 8272-00 | TOWNSHIP OF WATAB | - | 4,726 | 2,733 | 6,088 | 13,546 | (446) | 1,126 | 680 |
| 8282-00 | TOWNSHIP OF WATERTOWN | - | 12,565 | 7,266 | 3,760 | 23,591 | (1,186) | (1,609) | (2,795) |
| 8284-00 | CITY OF WATERTOWN | - | 132,381 | 76,551 | 34,240 | 243,171 | (12,495) | 2,418 | (10,077) |
| 8286-00 | CITY OF WATERVILLE | - | 83,525 | 48,300 | 2,967 | 134,792 | (7,884) | 16,622 | 8,739 |
| 8290-00 | CITY OF WATKINS | - | 41,004 | 23,711 | 1,299 | 66,015 | (3,870) | 1,071 | (2,799) |
| 8294-00 | CITY OF WATSON | - | 4,866 | 2,814 | 3,601 | 11,281 | (459) | (892) | (1,351) |
| 8296-00 | CITY OF WAUBUN | - | 8,055 | 4,658 | 10,350 | 23,063 | (760) | (4,417) | (5,178) |
| 8304-00 | CITY OF WAVERLY | - | 99,960 | 57,803 | 9,060 | 166,823 | (9,435) | 25,873 | 16,438 |
| 8305-00 | TOWNSHIP OF WAWINA | - | 807 | 467 | 218 | 1,491 | (76) | (158) | (234) |
| 8308-00 | CITY OF WAYZATA | - | 825,567 | 477,395 | 423,627 | 1,726,589 | (77,923) | 75,813 | (2,109) |
| 8311-00 | TOWNSHIP OF WEBSTER | - | 8,762 | 5,067 | 459 | 14,288 | (827) | 704 | (123) |
| 8315-00 | TOWNSHIP OF WELCH | - | (2) | (1) | 62 | 59 | - | (3) | (3) |
| 8318-01 | CITY OF WELCOME | - | 31,621 | 18,285 | 3,455 | 53,361 | (2,985) | 148 | (2,837) |
| 8324-00 | CITY OF WELLS | - | 110,124 | 63,681 | 33,746 | 207,550 | (10,394) | (19,722) | (30,116) |
| 8325-00 | CITY OF WELLS PUBLIC UTILITIES | - | 101,010 | 58,411 | 24,671 | 184,092 | (9,534) | (9,785) | (19,319) |
| 8326-00 | CITY OF WENDELL | - | 5,853 | 3,385 | 6,121 | 15,359 | (552) | (2,866) | (3,449) |
| 8334-00 | CITY OF WEST CONCORD | - | 55,256 | 31,952 | 20,377 | 107,584 | (5,215) | 19,112 | 13,897 |
| 8339-00 | TOWNSHIP OF WEST HERON LAKE | - | 1,457 | 842 | 300 | 2,598 | (137) | (117) | (255) |
| 8340-00 | TOWNSHIP OF WEST NEWTON | - | 913 | 528 | 1,119 | 2,559 | (86) | (518) | (604) |
| 8342-00 | CITY OF WEST ST PAUL | - | 763,141 | 441,297 | - | 1,204,438 | (72,031) | 35,507 | (36,524) |
| 8350-00 | CITY OF WESTBROOK MUNICIPAL UTILITIES | - | 46,070 | 26,641 | 4,347 | 77,058 | (4,348) | 3,463 | (885) |
| 8352-00 | TOWNSHIP OF WESTBROOK | - | - | - | 396 | 396 | - | (1,004) | (1,004) |
| 8354-00 | CITY OF WESTBROOK | - | 30,989 | 17,920 | 2,774 | 51,684 | (2,925) | (6,699) | (9,624) |
| 8372-00 | TOWNSHIP OF WHEATLAND | - | 2,624 | 1,518 | 235 | 4,377 | (248) | 105 | (142) |
| 8376-00 | CITY OF WHEATON | - | 58,571 | 33,869 | 4,990 | 97,430 | (5,528) | (9,885) | (15,414) |
| 8380-00 | TOWN OF WHITE | - | 100,687 | 58,224 | 8,531 | 167,442 | (9,504) | (8,367) | (17,871) |
| 8382-00 | TOWNSHIP OF WHITE BEAR | - | 287,030 | 165,979 | 3,524 | 456,533 | (27,092) | 187 | (26,905) |
| 8384-00 | CITY OF WHITE BEAR LAKE | - | 851,205 | 492,221 | 59,892 | 1,403,319 | (80,343) | 7,105 | (73,238) |
| 8410-00 | CITY OF WILLIAMS | - | 13,479 | 7,795 | - | 21,274 | (1,272) | 1,401 | 128 |
| 8412-00 | CITY OF WILLMAR | - | 869,316 | 502,694 | 76,554 | 1,448,563 | (82,052) | 4,057 | (77,995) |
| 8413-00 | CITY OF WILLMAR MUNICIPAL UTILITIES | - | 436,175 | 252,224 | 72,525 | 760,924 | (41,169) | (56,190) | (97,359) |
| 8422-00 | CITY OF WILLERNIE | - | 7,255 | 4,196 | 21,857 | 33,308 | (685) | (14,386) | (15,071) |
| 8428-00 | TOWNSHIP OF WILMONT | - | - | - | 795 | 795 | - | (1,956) | (1,956) |
| 8430-00 | CITY OF WILMONT | - | 15,848 | 9,164 | 3,745 | 28,757 | (1,496) | (3,374) | (4,870) |
| 8435-00 | 0 | - | 83 | 48 | - | 131 | (8) | 91 | 83 |
| 8435-51 | TOWNSHIP OF WILSON WINONA CO | - | 581 | 336 | 5,675 | 6,592 | (55) | (1,508) | (1,563) |
| 8440-00 | TOWNSHIP OF WINDEMERE | - | 682 | 394 | 26,422 | 27,498 | (64) | (18,021) | (18,086) |
| 8446-00 | CITY OF WINDOM | - | 445,430 | 257,576 | 38,269 | 741,274 | (42,043) | (48,235) | (90,277) |
| 8456-00 | CITY OF WINGER | - | 7,973 | 4,611 | 3,020 | 15,604 | (753) | 3,790 | 3,037 |
| 8460-00 | CITY OF WINNEBAGO | - | 67,335 | 38,938 | 11,682 | 117,955 | (6,356) | (5,879) | (12,234) |
| 8462-00 | CITY OF WINONA | - | 1,341,779 | 775,902 | 64,063 | 2,181,743 | (126,646) | (61,226) | (187,873) |
| 8470-00 | CITY OF WINSTED | - | 76,589 | 44,289 | 11,804 | 132,681 | (7,229) | 69 | (7,160) |
| 8472-00 | CITY OF WINTHROP | - | 86,301 | 49,905 | 82 | 136,287 | (8,146) | 24,770 | 16,624 |
| 8474-01 | CITY OF WINTON | - | 9,279 | 5,366 | 4,805 | 19,449 | (876) | 1,287 | 411 |
| 8484-00 | CITY OF WOLF LAKE | - | 17,720 | 10,247 | 1,839 | 29,807 | (1,673) | 10,159 | 8,486 |
| 8488-00 | TOWNSHIP OF WOLFORD | - | 1,479 | 855 | 1,970 | 4,303 | (140) | 227 | 87 |
| 8490-00 | CITY OF WOLVERTON | - | 3,756 | 2,172 | 15,905 | 21,833 | (355) | (6,383) | (6,738) |
| 8494-00 | CITY OF WOOD LAKE | - | 18,038 | 10,431 | 804 | 29,273 | (1,703) | 1,602 | (101) |
| 8496-00 | CITY OF WOODBURY | - | 2,826,980 | 1,634,739 | - | 4,461,719 | (266,830) | 133,979 | (132,851) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 8498-00 | TOWNSHIP OF WOODLAND | \$ 29,331 | \$ 71,240 | \$ (4,667) | \$ 2,795 | \$ - | \$ 707 | \$ 801 | \$ 4,303 |
| 8516-00 | TOWNSHIP OF WORKMAN | - | - | - | - | - | - | - | - |
| 8518-01 | CITY OF WORTHINGTON | 2,359,114 | 5,729,917 | (375,366) | 224,772 | - | 56,841 | 143,120 | 424,733 |
| 8526-00 | CITY OF WRENSHALL | 31,079 | 75,486 | (4,945) | 2,961 | - | 749 | 244 | 3,954 |
| 8527-00 | TOWNSHIP OF WUORI | 17,062 | 41,441 | (2,715) | 1,626 | - | 411 | - | 2,037 |
| 8536-00 | TOWNSHIP OF WYANETT | 9,172 | 22,278 | (1,459) | 874 | - | 221 | 1,234 | 2,328 |
| 8540-00 | CITY OF WYKOFF | 27,475 | 66,733 | (4,372) | 2,618 | - | 662 | 14,358 | 17,638 |
| 8546-00 | CITY OF WYOMING | 507,237 | 1,231,999 | (80,708) | 48,329 | - | 12,221 | 90,522 | 151,072 |
| 8550-00 | TOWNSHIP OF YORK | 3,475 | 8,441 | (553) | 331 | - | 84 | 575 | 990 |
| 8554-01 | CITY OF NORWOOD YOUNG AMERICA | 416,853 | 1,012,471 | (66,327) | 39,717 | - | 10,044 | 98,093 | 147,854 |
| 8556-00 | TOWNSHIP OF YUCATAN | 6,703 | 16,281 | (1,067) | 639 | - | 162 | 2,065 | 2,865 |
| 8560-00 | CITY OF ZIMMERMAN | 430,999 | 1,046,830 | (68,578) | 41,065 | - | 10,385 | 22,887 | 74,336 |
| 8570-00 | CITY OF ZUMBROTA | 355,969 | 864,593 | (56,639) | 33,916 | - | 8,577 | 18,214 | 60,707 |
| 8572-00 | ZUMBROTA AREA AMBULANCE ASSOCIATION | 171,175 | 415,758 | (27,236) | 16,309 | - | 4,124 | 21,178 | 41,611 |
| 9005-00 | SOJOURNER TRUTH ACADEMY CHARTER SCHOOL | 614,343 | 1,492,144 | (97,750) | 58,533 | - | 14,802 | 30,176 | 103,511 |
| 9006-00 | CITY OF STURGEON LAKE | 30,881 | 75,006 | (4,914) | 2,942 | - | 744 | 868 | 4,554 |
| 9007-00 | NORTHWEST PASSAGE HIGH SCHOOL | 131,584 | 319,597 | (20,937) | 12,537 | - | 3,170 | 13,844 | 29,552 |
| 9009-00 | SOUTH WASHINGTON WATERSHED DISTRICT | 181,062 | 439,772 | (28,809) | 17,251 | - | 4,363 | 24,963 | 46,577 |
| 9010-00 | LA CRESCENT MONTESSORI & STEM | 128,924 | 313,136 | (20,514) | 12,284 | - | 3,106 | 39,013 | 54,403 |
| 9013-00 | SAND HILL RIVER WATERSHED DISTRICT | 31,470 | 76,437 | (5,007) | 2,998 | - | 758 | 214 | 3,971 |
| 9014-00 | MATH AND SCIENCE ACADEMY | 238,513 | 579,311 | (37,951) | 22,725 | - | 5,747 | 44,817 | 73,289 |
| 9016-00 | 0 | 255 | 620 | (41) | 24 | - | 6 | 335 | 366 |
| 9020-00 | ALEXANDRIA LAKE AREA SANITARY DISTRICT | 709,574 | 1,723,443 | (112,903) | 67,607 | - | 17,097 | 10,928 | 95,632 |
| 9021-00 | AITKIN COUNTY SWCD | 129,127 | 313,630 | (20,546) | 12,303 | - | 3,111 | 1,601 | 17,015 |
| 9022-00 | PRIME WEST HEALTH SYSTEM JPB | 5,278,879 | 12,821,569 | (839,940) | 502,962 | - | 127,190 | 334,187 | 964,339 |
| 9024-00 | TOWNSHIP OF SPRING LAKE | 24,367 | 59,184 | (3,877) | 2,322 | - | 587 | 1,117 | 4,026 |
| 9025-00 | NORTH LAKES ACADEMY | 242,281 | 588,462 | (38,550) | 23,084 | - | 5,838 | 8,672 | 37,593 |
| 9027-00 | HIGHER GROUND ACADEMY - 4027 | 1,120,244 | 2,720,896 | (178,246) | 106,735 | - | 26,991 | - | 133,726 |
| 9028-00 | TRA EMPLOYER | - | - | - | - | - | - | - | - |
| 9030-00 | AREA II MINNESOTA RIVER BASIN PROJECTS | 61,098 | 148,397 | (9,721) | 5,821 | - | 1,472 | - | 7,293 |
| 9035-00 | TOWNSHIP OF JANESVILLE | 1,953 | 4,744 | (311) | 186 | - | 47 | 202 | 436 |
| 9037-00 | NORTHERN DAKOTA COUNTY CABLE COMMISSION | 165,499 | 401,971 | (26,333) | 15,768 | - | 3,988 | 1,878 | 21,634 |
| 9038-00 | ARROWHEAD LIBRARY SYSTEM | 421,070 | 1,022,712 | (66,998) | 40,119 | - | 10,145 | 4,356 | 54,620 |
| 9041-00 | TRAILBLAZER JOINT POWERS BOARD | 1,401,859 | 3,404,896 | (223,054) | 133,566 | - | 33,777 | 178,579 | 345,922 |
| 9042-00 | CITY OF DOVER | 28,706 | 69,723 | (4,568) | 2,735 | - | 692 | 2,815 | 6,241 |
| 9043-00 | ARROWHEAD REGIONAL COMPUTING | 334,114 | 811,511 | (53,162) | 31,834 | - | 8,050 | 15,827 | 55,711 |
| 9044-00 | ARDC | 1,007,723 | 2,447,601 | (160,342) | 96,014 | - | 24,280 | 45,103 | 165,397 |
| 9047-00 | CITY OF HAMPTON | 30,371 | 73,766 | (4,832) | 2,894 | - | 732 | 5,886 | 9,511 |
| 9048-00 | ROSEAU RIVER WATERSHED DISTRICT | 64,972 | 157,807 | (10,338) | 6,190 | - | 1,565 | 7,463 | 15,219 |
| 9050-00 | ASSOCIATION OF MINNESOTA COUNTIES | 865,497 | 2,102,155 | (137,712) | 82,463 | - | 20,853 | 83,100 | 186,416 |
| 9053-00 | RED ROCK RURAL WATER SYSTEM | 270,565 | 657,159 | (43,050) | 25,779 | - | 6,519 | 13,815 | 46,113 |
| 9055-00 | QUAD CITIES JOINT POWERS BOARD | 4,342 | 10,546 | (691) | 414 | - | 105 | 2,720 | 3,238 |
| 9057-00 | HIGH SCHOOL FOR THE RECORDING ARTS | 343,853 | 835,165 | (54,712) | 32,762 | - | 8,285 | 26,137 | 67,183 |
| 9061-00 | TOWNSHIP OF BEMIDJI | 37,392 | 90,820 | (5,950) | 3,563 | - | 901 | - | 4,464 |
| 9064-00 | RICH PRAIRIE SEWER AND WATER DISTRICT | 48,008 | 116,604 | (7,639) | 4,574 | - | 1,157 | 51 | 5,782 |
| 9068-00 | BATTLE LAKE MOTOR PATROL ASSOCIATION | 68,577 | 166,562 | (10,911) | 6,534 | - | 1,652 | - | 8,186 |
| 9070-00 | BECKER COUNTY SWCD | 320,758 | 779,072 | (51,037) | 30,561 | - | 7,728 | 24,742 | 63,031 |
| 9077-00 | TOWNSHIP OF DELL GROVE | - | - | - | - | - | - | 0 | 0 |
| 9080-00 | BEMIDJI REGIONAL INTERDISTRICT COUNCIL | 441,829 | 1,073,134 | (70,301) | 42,097 | - | 10,646 | 14,464 | 67,206 |
| 9082-00 | BENTON COUNTY SWCD | 175,154 | 425,421 | (27,869) | 16,688 | - | 4,220 | 11,579 | 32,488 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 8498-00 | TOWNSHIP OF WOODLAND | \$ - | \$ 11,671 | \$ 6,749 | \$ 2,160 | \$ 20,580 | \$ (1,102) | \$ (2,996) | \$ (4,097) |
| 8516-00 | TOWNSHIP OF WORKMAN | - | - | - | 643 | 643 | - | (1,361) | (1,361) |
| 8518-01 | CITY OF WORTHINGTON | - | 938,714 | 542,824 | 11,473 | 1,493,011 | (88,602) | 21,188 | (67,414) |
| 8526-00 | CITY OF WRENSHALL | - | 12,367 | 7,151 | 3,335 | 22,853 | (1,167) | 2,153 | 986 |
| 8527-00 | TOWNSHIP OF WUORI | - | 6,789 | 3,926 | 8,210 | 18,926 | (641) | (3,873) | (4,514) |
| 8536-00 | TOWNSHIP OF WYANETT | - | 3,650 | 2,110 | 3,436 | 9,196 | (344) | (229) | (573) |
| 8540-00 | CITY OF WYKOFF | - | 10,933 | 6,322 | - | 17,255 | (1,032) | 5,739 | 4,708 |
| 8546-00 | CITY OF WYOMING | - | 201,834 | 116,713 | 45,657 | 364,205 | (19,051) | 10,131 | (8,919) |
| 8550-00 | TOWNSHIP OF YORK | - | 1,383 | 800 | 2,387 | 4,570 | (131) | (645) | (775) |
| 8554-01 | CITY OF NORWOOD YOUNG AMERICA | - | 165,870 | 95,917 | - | 261,786 | (15,656) | 50,016 | 34,360 |
| 8556-00 | TOWNSHIP OF YUCATAN | - | 2,667 | 1,542 | 1,015 | 5,225 | (252) | 1,258 | 1,006 |
| 8560-00 | CITY OF ZIMMERMAN | - | 171,499 | 99,171 | 20,952 | 291,622 | (16,187) | 21,729 | 5,542 |
| 8570-00 | CITY OF ZUMBROTA | - | 141,644 | 81,907 | 12,436 | 235,987 | (13,369) | 8,562 | (4,807) |
| 8572-00 | ZUMBROTA AREA AMBULANCE ASSOCIATION | - | 68,112 | 39,387 | - | 107,499 | (6,429) | 6,635 | 206 |
| 9005-00 | SOJOURNER TRUTH ACADEMY CHARTER SCHOOL | - | 244,453 | 141,358 | 32,879 | 418,691 | (23,073) | (24,367) | (47,441) |
| 9006-00 | CITY OF STURGEON LAKE | - | 12,288 | 7,106 | 10,374 | 29,768 | (1,160) | (2,581) | (3,741) |
| 9007-00 | NORTHWEST PASSAGE HIGH SCHOOL | - | 52,359 | 30,277 | 20,217 | 102,852 | (4,942) | (15,391) | (20,333) |
| 9009-00 | SOUTH WASHINGTON WATERSHED DISTRICT | - | 72,046 | 41,662 | 30,925 | 144,633 | (6,800) | 3,192 | (3,608) |
| 9010-00 | LA CRESCENT MONTESSORI & STEM | - | 51,300 | 29,665 | 6,390 | 87,355 | (4,842) | 14,261 | 9,419 |
| 9013-00 | SAND HILL RIVER WATERSHED DISTRICT | - | 12,522 | 7,241 | 2,701 | 22,464 | (1,182) | (367) | (1,549) |
| 9014-00 | MATH AND SCIENCE ACADEMY | - | 94,907 | 54,881 | 20,073 | 169,860 | (8,958) | 4,356 | (4,602) |
| 9016-00 | 0 | - | 102 | 59 | - | 160 | (10) | 112 | 102 |
| 9020-00 | ALEXANDRIA LAKE AREA SANITARY DISTRICT | - | 282,346 | 163,270 | - | 445,617 | (26,650) | 13,899 | (12,751) |
| 9021-00 | AITKIN COUNTY SWCD | - | 51,381 | 29,712 | 23,888 | 104,981 | (4,850) | (6,293) | (11,143) |
| 9022-00 | PRIME WEST HEALTH SYSTEM JPB | - | 2,100,516 | 1,214,652 | 263,908 | 3,579,076 | (198,261) | 137,250 | (61,012) |
| 9024-00 | TOWNSHIP OF SPRING LAKE | - | 9,696 | 5,607 | 2,689 | 17,992 | (915) | (519) | (1,435) |
| 9025-00 | NORTH LAKES ACADEMY | - | 96,406 | 55,748 | 30,113 | 182,266 | (9,099) | (19,778) | (28,878) |
| 9027-00 | HIGHER GROUND ACADEMY - 4027 | - | 445,756 | 257,764 | 129,538 | 833,058 | (42,074) | (36,760) | (78,833) |
| 9028-00 | TRA EMPLOYER | - | - | - | - | - | - | - | - |
| 9030-00 | AREA II MINNESOTA RIVER BASIN PROJECTS | - | 24,311 | 14,058 | 3,761 | 42,131 | (2,295) | (2,714) | (5,009) |
| 9035-00 | TOWNSHIP OF JANESVILLE | - | 777 | 449 | 545 | 1,771 | (73) | (579) | (652) |
| 9037-00 | NORTHERN DAKOTA COUNTY CABLE COMMISSION | - | 65,854 | 38,081 | 24,213 | 128,147 | (6,216) | (5,562) | (11,778) |
| 9038-00 | ARROWHEAD LIBRARY SYSTEM | - | 167,548 | 96,887 | 72,684 | 337,118 | (15,814) | (38,626) | (54,440) |
| 9041-00 | TRAILBLAZER JOINT POWERS BOARD | - | 557,813 | 322,563 | 22,822 | 903,198 | (52,650) | 66,648 | 13,998 |
| 9042-00 | CITY OF DOVER | - | 11,422 | 6,605 | 3,847 | 21,875 | (1,078) | (2,326) | (3,404) |
| 9043-00 | ARROWHEAD REGIONAL COMPUTING | - | 132,947 | 76,879 | 47,643 | 257,468 | (12,548) | (7,199) | (19,747) |
| 9044-00 | ARDC | - | 400,983 | 231,874 | 96,806 | 729,662 | (37,848) | (10,119) | (47,967) |
| 9047-00 | CITY OF HAMPTON | - | 12,085 | 6,988 | - | 19,073 | (1,141) | 1,553 | 412 |
| 9048-00 | ROSEAU RIVER WATERSHED DISTRICT | - | 25,853 | 14,950 | 6,572 | 47,375 | (2,440) | (966) | (3,436) |
| 9050-00 | ASSOCIATION OF MINNESOTA COUNTIES | - | 344,389 | 199,148 | 27,051 | 570,588 | (32,506) | 31,634 | (872) |
| 9053-00 | RED ROCK RURAL WATER SYSTEM | - | 107,660 | 62,256 | 20,242 | 190,159 | (10,162) | (239) | (10,401) |
| 9055-00 | QUAD CITIES JOINT POWERS BOARD | - | 1,728 | 999 | 1,788 | 4,515 | (163) | 148 | (15) |
| 9057-00 | HIGH SCHOOL FOR THE RECORDING ARTS | - | 136,822 | 79,119 | 272,652 | 488,594 | (12,914) | (72,759) | (85,673) |
| 9061-00 | TOWNSHIP OF BEMIDJI | - | 14,879 | 8,804 | 10,376 | 33,858 | (1,404) | (3,449) | (4,853) |
| 9064-00 | RICH PRAIRIE SEWER AND WATER DISTRICT | - | 19,103 | 11,046 | 1,968 | 32,118 | (1,803) | (885) | (2,689) |
| 9068-00 | BATTLE LAKE MOTOR PATROL ASSOCIATION | - | 27,287 | 15,779 | 11,855 | 54,922 | (2,576) | 5,139 | 2,564 |
| 9070-00 | BECKER COUNTY SWCD | - | 127,633 | 73,805 | 26,907 | 228,345 | (12,047) | (2,876) | (14,923) |
| 9077-00 | TOWNSHIP OF DELL GROVE | - | - | - | 0 | 0 | - | (0) | (0) |
| 9080-00 | BEMIDJI REGIONAL INTERDISTRICT COUNCIL | - | 175,808 | 101,663 | 63,519 | 340,991 | (16,594) | (62,179) | (78,773) |
| 9082-00 | BENTON COUNTY SWCD | - | 69,695 | 40,302 | 14,600 | 124,597 | (6,578) | (2,507) | (9,085) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 9083-00 | BENTON STEARNS COUNTY SPECIAL EDUCATION | \$ 335,960 | \$ 815,994 | \$ (53,456) | \$ 32,010 | \$ - | \$ 8,095 | \$ 54,751 | \$ 94,855 |
| 9084-00 | BLUE EARTH COUNTY SWCD | 105,436 | 256,087 | (16,776) | 10,046 | - | 2,540 | 12,008 | 24,594 |
| 9085-00 | BIG STONE COUNTY SWCD | 66,301 | 161,035 | (10,549) | 6,317 | - | 1,597 | 19,127 | 27,041 |
| 9087-00 | BROWN COUNTY SWCD | 105,269 | 255,682 | (16,750) | 10,030 | - | 2,536 | 39,802 | 52,368 |
| 9089-00 | CLEARWATER COUNTY SWCD | 82,409 | 200,158 | (13,112) | 7,852 | - | 1,986 | 3,453 | 13,290 |
| 9092-00 | BOVEY COLERAINE TREATMENT PLANT COMM | 49,373 | 119,919 | (7,856) | 4,704 | - | 1,190 | 962 | 6,856 |
| 9095-00 | BOIS DE SIOUX WATERSHED DISTRICT | 50,090 | 121,662 | (7,970) | 4,773 | - | 1,207 | - | 5,979 |
| 9097-00 | SOUTHWEST METRO INTERMEDIATE DIST 288 | 1,972,834 | 4,791,705 | (313,904) | 187,968 | - | 47,534 | 49,487 | 284,989 |
| 9098-00 | CENTRAL MN EDUC RESEARCH & DEV COUNCIL | 791,541 | 1,922,529 | (125,945) | 75,417 | - | 19,072 | - | 94,488 |
| 9099-00 | CARLTON COUNTY SWCD | 215,714 | 523,936 | (34,323) | 20,553 | - | 5,197 | 43,526 | 69,277 |
| 9101-00 | CCLNS JOINT POWERS BOARD #3 | 106,146 | 257,813 | (16,889) | 10,113 | - | 2,558 | 16,591 | 29,262 |
| 9103-00 | CARVER COUNTY SWCD | 219,547 | 533,246 | (34,933) | 20,918 | - | 5,290 | 2,966 | 29,174 |
| 9105-00 | RESOURCE TRAINING AND SOLUTIONS | 616,103 | 1,496,417 | (98,030) | 58,701 | - | 14,845 | 64,965 | 138,511 |
| 9107-00 | CENTRAL ST CROIX VALLEY CABLE | 88,540 | 215,051 | (14,088) | 8,436 | - | 2,133 | 597 | 11,167 |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | 89,273 | 216,831 | (14,205) | 8,506 | - | 2,151 | 3,275 | 13,932 |
| 9111-00 | CITY EMPLOYEES' UNION 363 | 38,902 | 94,487 | (6,190) | 3,707 | - | 937 | 679 | 5,323 |
| 9113-00 | CHISHOLM-HIBBING AIRPORT AUTHORITY | 266,108 | 646,334 | (42,341) | 25,354 | - | 6,412 | 28,279 | 60,045 |
| 9115-00 | CLAY COUNTY SWCD | 146,105 | 354,867 | (23,247) | 13,921 | - | 3,520 | 14,606 | 32,047 |
| 9121-00 | COTTONWOOD COUNTY SWCD | 148,082 | 359,668 | (23,562) | 14,109 | - | 3,568 | 7,034 | 24,710 |
| 9124-00 | COON CREEK WATERSHED DISTRICT | 267,130 | 648,818 | (42,504) | 25,452 | - | 6,436 | 350,842 | 382,730 |
| 9125-00 | CROSSLAKE COMMUNITY SCHOOL | 312,350 | 758,649 | (49,699) | 29,760 | - | 7,526 | 72,790 | 110,076 |
| 9129-00 | CROOKSTON HOUSING & ECON DEV AUTHORITY | 73,058 | 177,446 | (11,624) | 6,961 | - | 1,760 | 8,543 | 17,264 |
| 9133-00 | SCHOOLCRAFT LEARNING COMMUNITY | 242,930 | 590,038 | (38,653) | 23,146 | - | 5,853 | 6,157 | 35,156 |
| 9134-00 | PIONEERLAND LIBRARY SYSTEM | 890,838 | 2,163,706 | (141,744) | 84,877 | - | 21,464 | - | 106,341 |
| 9135-00 | CROW WING COUNTY SWCD | 128,749 | 312,711 | (20,486) | 12,267 | - | 3,102 | 12,873 | 28,242 |
| 9136-00 | TIES | - | - | - | - | - | - | - | - |
| 9138-00 | DAKOTA COUNTY SWCD | 375,574 | 912,209 | (59,759) | 35,784 | - | 9,049 | - | 44,833 |
| 9140-00 | DOVER-EYOTA ST CHARLES SANITARY DISTRICT | 81,510 | 197,975 | (12,969) | 7,766 | - | 1,964 | 956 | 10,686 |
| 9141-00 | DOUGLAS COUNTY SWCD | 160,535 | 389,914 | (25,543) | 15,295 | - | 3,868 | 1,368 | 20,531 |
| 9142-00 | DODGE COUNTY SWCD | 80,115 | 194,586 | (12,747) | 7,633 | - | 1,930 | 25,106 | 34,669 |
| 9145-00 | ARCADIA CHARTER SCHOOL | 108,261 | 262,950 | (17,226) | 10,315 | - | 2,608 | 5,205 | 18,128 |
| 9148-00 | AURORA CHARTER SCHOOL | 491,072 | 1,192,736 | (78,136) | 46,788 | - | 11,832 | 122,522 | 181,142 |
| 9151-00 | ROSA PARKS CHARTER HIGH SCHOOL | 16,439 | 39,927 | (2,616) | 1,566 | - | 396 | - | 1,962 |
| 9152-00 | EAST CENTRAL REGIONAL DEV. COMMISSION | 236,230 | 573,766 | (37,587) | 22,508 | - | 5,692 | 30,327 | 58,527 |
| 9153-00 | RIVERWAY LEARNING COMMUNITY | 231,545 | 562,385 | (36,842) | 22,061 | - | 5,579 | 49,080 | 76,720 |
| 9155-00 | SOUTHWEST TRANSIT | 1,172,267 | 2,847,253 | (186,523) | 111,691 | - | 28,245 | 99,418 | 239,354 |
| 9158-00 | EAST CENTRAL REGIONAL LIBRARY | 725,203 | 1,761,403 | (115,389) | 69,096 | - | 17,473 | 2,758 | 89,327 |
| 9160-00 | NORMAN COUNTY SWCD | 72,612 | 176,364 | (11,554) | 6,918 | - | 1,750 | 1,230 | 9,897 |
| 9162-00 | EAST OTTER TAIL COUNTY SWCD | 315,154 | 765,459 | (50,145) | 30,027 | - | 7,593 | 41,894 | 79,515 |
| 9165-00 | EXCELSIOR FIRE DISTRICT | 37,917 | 92,094 | (6,033) | 3,613 | - | 914 | 3,961 | 8,487 |
| 9167-00 | TOWNSHIP OF GLENWOOD | 2,354 | 5,716 | (374) | 224 | - | 57 | 978 | 1,259 |
| 9168-00 | EAST RANGE JOINT POWERS BOARD | 7,319 | 17,776 | (1,164) | 697 | - | 176 | 169 | 1,043 |
| 9172-00 | METROPOLITAN ECSU REGION 11 | 413,553 | 1,004,456 | (65,802) | 39,403 | - | 9,964 | 90,182 | 139,549 |
| 9176-01 | SOURCEWELL | 14,954,658 | 36,322,518 | (2,379,485) | 1,424,852 | - | 360,321 | 8,299,248 | 10,084,421 |
| 9180-00 | HUMAN SERVICES OF FARIBAULT & MARTIN CO | 3,271,086 | 7,944,954 | (520,473) | 311,663 | - | 78,814 | 82,782 | 473,259 |
| 9181-00 | FREEBORN COUNTY SWCD | 112,059 | 272,173 | (17,830) | 10,677 | - | 2,700 | - | 13,377 |
| 9183-00 | GOODHUE COUNTY SWCD | 196,484 | 477,229 | (31,263) | 18,721 | - | 4,734 | 21,686 | 45,140 |
| 9186-00 | ECHO CHARTER SCHOOL | 145,267 | 352,830 | (23,114) | 13,841 | - | 3,500 | 11,469 | 28,810 |
| 9187-00 | TOWNSHIP OF EUREKA | 34,752 | 84,408 | (5,530) | 3,311 | - | 837 | 2,924 | 7,072 |
| 9191-00 | CITY OF CUYUNA | 11,702 | 28,423 | (1,862) | 1,115 | - | 282 | 849 | 2,246 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9083-00 | BENTON STEARNS COUNTY SPECIAL EDUCATION | \$ - | \$ 133,682 | \$ 77,303 | \$ - | \$ 210,985 | \$ (12,618) | \$ 21,437 | \$ 8,819 |
| 9084-00 | BLUE EARTH COUNTY SWCD | - | 41,954 | 24,260 | - | 66,214 | (3,960) | 7,303 | 3,343 |
| 9085-00 | BIG STONE COUNTY SWCD | - | 26,382 | 15,256 | - | 41,638 | (2,490) | 6,426 | 3,936 |
| 9087-00 | BROWN COUNTY SWCD | - | 41,887 | 24,222 | 1,321 | 67,430 | (3,954) | 10,474 | 6,520 |
| 9089-00 | CLEARWATER COUNTY SWCD | - | 32,791 | 18,962 | 917 | 52,670 | (3,095) | 8,393 | 5,298 |
| 9092-00 | BOVEY COLERAINE TREATMENT PLANT COMM | - | 19,646 | 11,361 | 3,051 | 34,058 | (1,854) | (1,467) | (3,321) |
| 9095-00 | BOIS DE SIOUX WATERSHED DISTRICT | - | 19,931 | 11,526 | 4,163 | 35,620 | (1,881) | (1,948) | (3,829) |
| 9097-00 | SOUTHWEST METRO INTERMEDIATE DIST 288 | - | 785,010 | 453,942 | 188,901 | 1,427,853 | (74,095) | 63,797 | (10,298) |
| 9098-00 | CENTRAL MN EDUC RESEARCH & DEV COUNCIL | - | 314,962 | 182,131 | 408,459 | 905,552 | (29,728) | (183,496) | (213,224) |
| 9099-00 | CARLTON COUNTY SWCD | - | 85,835 | 49,635 | 3,250 | 138,720 | (8,102) | 19,540 | 11,438 |
| 9101-00 | CCLNS JOINT POWERS BOARD #3 | - | 42,237 | 24,424 | 25,131 | 91,792 | (3,987) | (7,714) | (11,700) |
| 9103-00 | CARVER COUNTY SWCD | - | 87,360 | 50,517 | 4,821 | 142,698 | (8,246) | (6,864) | (15,110) |
| 9105-00 | RESOURCE TRAINING AND SOLUTIONS | - | 245,153 | 141,763 | 91,097 | 478,014 | (23,139) | 35,158 | 12,019 |
| 9107-00 | CENTRAL ST CROIX VALLEY CABLE | - | 35,231 | 20,373 | 27,942 | 83,546 | (3,325) | (14,942) | (18,247) |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | - | 35,523 | 20,541 | 3,523 | 59,587 | (3,353) | (4,639) | (7,992) |
| 9111-00 | CITY EMPLOYEES' UNION 363 | - | 15,479 | 8,951 | 10,308 | 34,738 | (1,461) | (9,809) | (11,271) |
| 9113-00 | CHISHOLM-HIBBING AIRPORT AUTHORITY | - | 105,887 | 61,231 | 8,799 | 175,917 | (9,994) | 9,263 | (731) |
| 9115-00 | CLAY COUNTY SWCD | - | 58,137 | 33,618 | 30,082 | 121,837 | (5,487) | (1,194) | (6,682) |
| 9121-00 | COTTONWOOD COUNTY SWCD | - | 58,923 | 34,073 | 16,269 | 109,266 | (5,562) | 928 | (4,634) |
| 9124-00 | COON CREEK WATERSHED DISTRICT | - | 106,294 | 61,466 | - | 167,759 | (10,033) | 116,947 | 106,915 |
| 9125-00 | CROSSLAKE COMMUNITY SCHOOL | - | 124,287 | 71,871 | 21,693 | 217,851 | (11,731) | 52,843 | 41,112 |
| 9129-00 | CROOKSTON HOUSING & ECON DEV AUTHORITY | - | 29,070 | 16,810 | - | 45,881 | (2,744) | (21,523) | (24,267) |
| 9133-00 | SCHOOLCRAFT LEARNING COMMUNITY | - | 96,664 | 55,897 | 32,926 | 185,487 | (9,124) | (21,726) | (30,849) |
| 9134-00 | PIONEERLAND LIBRARY SYSTEM | - | 354,473 | 204,979 | 82,096 | 641,548 | (33,458) | (61,137) | (94,594) |
| 9135-00 | CROW WING COUNTY SWCD | - | 51,230 | 29,625 | 707 | 81,562 | (4,835) | 4,742 | (93) |
| 9136-00 | TIES | - | - | - | 857,545 | 857,545 | - | (979,387) | (979,387) |
| 9138-00 | DAKOTA COUNTY SWCD | - | 149,444 | 86,418 | 32,449 | 268,311 | (14,106) | (22,185) | (36,290) |
| 9140-00 | DOVER-EYOTA ST CHARLES SANITARY DISTRICT | - | 32,434 | 18,755 | 4,493 | 55,682 | (3,061) | (340) | (3,402) |
| 9141-00 | DOUGLAS COUNTY SWCD | - | 63,878 | 36,938 | 2,817 | 103,633 | (6,029) | (360) | (6,390) |
| 9142-00 | DODGE COUNTY SWCD | - | 31,878 | 18,434 | 16,096 | 66,409 | (3,009) | (1,915) | (4,924) |
| 9145-00 | ARCADIA CHARTER SCHOOL | - | 43,078 | 24,911 | 18,622 | 86,610 | (4,066) | (5,451) | (9,517) |
| 9148-00 | AURORA CHARTER SCHOOL | - | 195,402 | 112,994 | 57,462 | 365,858 | (18,443) | 39,300 | 20,857 |
| 9151-00 | ROSA PARKS CHARTER HIGH SCHOOL | - | 6,541 | 3,782 | 59,224 | 69,547 | (617) | (18,425) | (19,043) |
| 9152-00 | EAST CENTRAL REGIONAL DEV. COMMISSION | - | 93,998 | 54,356 | 9,387 | 157,741 | (8,872) | 3,683 | (5,189) |
| 9153-00 | RIVERWAY LEARNING COMMUNITY | - | 92,134 | 53,278 | 6,038 | 151,449 | (8,696) | 31,691 | 22,995 |
| 9155-00 | SOUTHWEST TRANSIT | - | 466,456 | 269,735 | 31,275 | 767,466 | (44,027) | 102,600 | 58,573 |
| 9158-00 | EAST CENTRAL REGIONAL LIBRARY | - | 288,565 | 166,867 | 23,788 | 479,220 | (27,237) | (10,322) | (37,558) |
| 9160-00 | NORMAN COUNTY SWCD | - | 28,893 | 16,708 | 2,654 | 48,255 | (2,727) | 354 | (2,373) |
| 9162-00 | EAST OTTER TAIL COUNTY SWCD | - | 125,403 | 72,516 | 21,974 | 219,892 | (11,836) | 9,018 | (2,818) |
| 9165-00 | EXCELSIOR FIRE DISTRICT | - | 15,087 | 8,724 | - | 23,812 | (1,424) | 5,119 | 3,695 |
| 9167-00 | TOWNSHIP OF GLENWOOD | - | 937 | 542 | 2,305 | 3,783 | (88) | (623) | (712) |
| 9168-00 | EAST RANGE JOINT POWERS BOARD | - | 2,912 | 1,684 | 1,154 | 5,750 | (275) | (431) | (706) |
| 9172-00 | METROPOLITAN ECSU REGION 11 | - | 164,557 | 95,157 | 385,252 | 644,966 | (15,532) | (39,397) | (54,929) |
| 9176-01 | SOURCEWELL | - | 5,950,601 | 3,441,015 | - | 9,391,616 | (561,659) | 3,764,937 | 3,203,278 |
| 9180-00 | HUMAN SERVICES OF FARIBAULT & MARTIN CO | - | 1,301,596 | 752,665 | 74,913 | 2,129,175 | (122,854) | 6,135 | (116,719) |
| 9181-00 | FREEBORN COUNTY SWCD | - | 44,589 | 25,784 | 8,671 | 79,045 | (4,209) | 4,545 | 337 |
| 9183-00 | GODHUE COUNTY SWCD | - | 78,183 | 45,210 | 3,885 | 127,278 | (7,379) | 4,012 | (3,367) |
| 9186-00 | ECHO CHARTER SCHOOL | - | 57,803 | 33,425 | 29,953 | 121,181 | (5,456) | (1,014) | (6,470) |
| 9187-00 | TOWNSHIP OF EUREKA | - | 13,828 | 7,996 | 1,695 | 23,519 | (1,305) | 7,448 | 6,143 |
| 9191-00 | CITY OF CUYUNA | - | 4,657 | 2,693 | 3,077 | 10,426 | (440) | (365) | (805) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 9193-00 | GRANT COUNTY SWCD | \$ 74,953 | \$ 182,049 | \$ (11,926) | \$ 7,141 | \$ - | \$ 1,806 | \$ - | \$ 8,947 |
| 9194-00 | GREAT RIVER REGIONAL LIBRARY | 2,211,217 | 5,370,700 | (351,834) | 210,681 | - | 53,278 | 8,560 | 272,518 |
| 9197-00 | TOWNSHIP OF THOMASTOWN | 2,044 | 4,965 | (325) | 195 | - | 49 | 2,917 | 3,161 |
| 9198-00 | GREENWAY JOINT RECREATION ASSOCIATION | 49,936 | 121,286 | (7,945) | 4,758 | - | 1,203 | - | 5,961 |
| 9200-00 | HEADWATERS REGIONAL DEVELOPMENT COMM | 345,493 | 839,149 | (54,973) | 32,918 | - | 8,324 | 81,043 | 122,285 |
| 9201-00 | TOWNSHIP OF MONROE | 2,288 | 5,557 | (364) | 218 | - | 55 | 1,388 | 1,662 |
| 9203-00 | HUBBARD COUNTY SWCD | 145,555 | 353,530 | (23,160) | 13,868 | - | 3,507 | 43,727 | 61,102 |
| 9207-00 | RED RIVER WATERSHED MANAGEMENT | 84,093 | 204,248 | (13,380) | 8,012 | - | 2,026 | 1,434 | 11,473 |
| 9208-00 | GARRISON-KATHIO SANITARY DISTRICT | 6,513 | 15,818 | (1,036) | 621 | - | 157 | 752 | 1,530 |
| 9209-00 | AGRICULTURAL & FOOD SCIENCES ACADEMY | 466,329 | 1,132,639 | (74,199) | 44,431 | - | 11,236 | 32,780 | 88,447 |
| 9211-00 | TOWNSHIP OF WASKISH | 1,529 | 3,713 | (243) | 146 | - | 37 | 1,469 | 1,652 |
| 9212-00 | PENNINGTON-RED LAKE COUNTY NURSING SERVI | 303,076 | 736,124 | (48,223) | 28,877 | - | 7,302 | 8,060 | 44,239 |
| 9213-00 | EXCELL ACADEMY FOR HIGHER LEARNING | 715,454 | 1,737,726 | (113,838) | 68,167 | - | 17,238 | 98,674 | 184,079 |
| 9218-00 | MINNESOTA VALLEY EDUCATIONAL DISTRICT | 206,810 | 502,310 | (32,906) | 19,704 | - | 4,983 | - | 24,687 |
| 9219-00 | ISANTI SOIL & WATER CONSERVATION DISTRICT | 147,729 | 358,811 | (23,506) | 14,075 | - | 3,559 | 40,432 | 58,067 |
| 9221-00 | MINNEWASKA AREA ISD-2149 | 1,519,721 | 3,691,163 | (241,808) | 144,796 | - | 36,616 | 14,762 | 196,175 |
| 9225-00 | KANDIYOHI COUNTY SWCD | 132,717 | 322,350 | (21,117) | 12,645 | - | 3,198 | 39,081 | 54,924 |
| 9227-00 | ITASCA COUNTY SWCD | 174,539 | 423,929 | (27,772) | 16,630 | - | 4,205 | 36,215 | 57,050 |
| 9230-00 | KITCHIGAMI REGIONAL LIBRARY | 674,719 | 1,638,787 | (107,357) | 64,286 | - | 16,257 | 52,661 | 133,204 |
| 9232-00 | KITTSON-MARSHALL COUNTY RURAL WATER SYST | - | - | - | - | - | - | 872 | 872 |
| 9233-00 | KOCHICHING COUNTY SWCD | 104,169 | 253,009 | (16,575) | 9,925 | - | 2,510 | 5,916 | 18,351 |
| 9234-00 | LAKE AGASSIZ SPECIAL EDUCATION COOP | 163,805 | 397,857 | (26,064) | 15,607 | - | 3,947 | 61,470 | 81,024 |
| 9235-00 | LAC QUI PARLE COUNTY SWCD | 121,106 | 294,149 | (19,270) | 11,539 | - | 2,918 | 36,839 | 51,295 |
| 9236-00 | LAKE MINNETONKA CONSERVATION DISTRICT | 73,184 | 177,753 | (11,645) | 6,973 | - | 1,763 | - | 8,736 |
| 9237-00 | KITTSON COUNTY SWCD | 81,616 | 198,232 | (12,986) | 7,776 | - | 1,966 | 17,843 | 27,585 |
| 9238-00 | LAKE AGASSIZ REGIONAL LIBRARY | 804,194 | 1,953,261 | (127,958) | 76,622 | - | 19,376 | 10,006 | 106,005 |
| 9239-00 | FERGUS FALLS SPECIAL EDUCATION 935 | 108,337 | 263,133 | (17,238) | 10,322 | - | 2,610 | - | 12,932 |
| 9240-00 | SOUTHERN MINNESOTA EDUCATION CONSORTIUM | 730,104 | 1,773,309 | (116,169) | 69,563 | - | 17,591 | 322,065 | 409,219 |
| 9243-00 | KANABEC COUNTY SWCD | 88,706 | 215,453 | (14,114) | 8,452 | - | 2,137 | 38,261 | 48,850 |
| 9244-00 | LAC QUI PARLE/YELLOW BANK WATERSHED | 148,976 | 361,839 | (23,704) | 14,194 | - | 3,589 | 20,825 | 38,609 |
| 9245-00 | LAKE MINNETONKA COMMUNICATION COMMISSION | 56,903 | 138,208 | (9,054) | 5,422 | - | 1,371 | - | 6,793 |
| 9246-00 | WESTBROOK WALNUT GROVE SCHOOLS ISD 2898 | 710,094 | 1,724,707 | (112,985) | 67,656 | - | 17,109 | 119,744 | 204,510 |
| 9249-00 | TOWNSHIP OF ALEXANDRIA | 25,314 | 61,484 | (4,028) | 2,412 | - | 610 | 3,432 | 6,454 |
| 9250-00 | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL | 908,299 | 2,206,116 | (144,522) | 86,541 | - | 21,885 | 257,743 | 366,168 |
| 9251-00 | PILLAGER AREA CHARTER SCHOOL | 26,767 | 65,012 | (4,259) | 2,550 | - | 645 | 7,760 | 10,955 |
| 9252-00 | LINCOLN COUNTY SWCD | 88,117 | 214,023 | (14,021) | 8,396 | - | 2,123 | 6,085 | 16,603 |
| 9254-00 | LEAGUE OF MINNESOTA CITIES | 4,823,564 | 11,715,680 | (767,493) | 459,580 | - | 116,220 | 157,743 | 733,543 |
| 9256-00 | LOGIS | 3,309,178 | 8,037,475 | (526,534) | 315,292 | - | 79,732 | 118,652 | 513,676 |
| 9262-00 | MARSHALL- POLK COUNTY RURAL WATER SYSTEM | 133,517 | 324,293 | (21,244) | 12,721 | - | 3,217 | 5,638 | 21,576 |
| 9263-00 | MEEKER COUNTY SWCD | 100,795 | 244,815 | (16,038) | 9,604 | - | 2,429 | 6,563 | 18,595 |
| 9264-00 | MEEKER AND WRIGHT SPECIAL EDUCATION COOP | 639,456 | 1,553,138 | (101,746) | 60,926 | - | 15,407 | 125,896 | 202,229 |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | 30,589,934 | 74,298,150 | (4,867,265) | 2,914,551 | - | 737,040 | 1,716,587 | 5,368,179 |
| 9267-00 | LAKE COUNTY SWCD | 110,938 | 269,450 | (17,652) | 10,570 | - | 2,673 | 2,609 | 15,852 |
| 9268-00 | MARTIN COUNTY SWCD | 127,703 | 310,171 | (20,319) | 12,167 | - | 3,077 | 7,420 | 22,664 |
| 9269-00 | MARSHALL COUNTY SWCD | 70,918 | 172,248 | (11,284) | 6,757 | - | 1,709 | 8,574 | 17,040 |
| 9271-01 | MAHNOMEN COUNTY SWCD | 31,615 | 76,788 | (5,030) | 3,012 | - | 762 | 74 | 3,848 |
| 9272-00 | MINNESOTA INTER-COUNTY ASSOCIATION | 65,663 | 159,485 | (10,448) | 6,256 | - | 1,582 | - | 7,838 |
| 9276-00 | TWIN CITIES INTERNATIONAL SCHOOL | 937,498 | 2,277,036 | (149,168) | 89,323 | - | 22,588 | 46,495 | 158,406 |
| 9278-00 | METROPOLITAN LIBRARY SERVICE AGENCY | 203,061 | 493,204 | (32,310) | 19,347 | - | 4,893 | 1,966 | 26,206 |
| 9280-00 | RIDGEWAY COMMUNITY SCHOOL | 86,874 | 211,002 | (13,823) | 8,277 | - | 2,093 | - | 10,370 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9193-00 | GRANT COUNTY SWCD | \$ - | \$ 29,825 | \$ 17,246 | \$ 33,569 | \$ 80,640 | \$ (2,815) | \$ (3,524) | \$ (6,339) |
| 9194-00 | GREAT RIVER REGIONAL LIBRARY | - | 879,864 | 508,793 | 291,678 | 1,680,336 | (83,048) | (108,851) | (191,899) |
| 9197-00 | TOWNSHIP OF THOMASTOWN | - | 813 | 470 | 5,567 | 6,851 | (77) | (2,072) | (2,149) |
| 9198-00 | GREENWAY JOINT RECREATION ASSOCIATION | - | 19,870 | 11,490 | 6,006 | 37,366 | (1,875) | (2,233) | (4,109) |
| 9200-00 | HEADWATERS REGIONAL DEVELOPMENT COMM | - | 137,475 | 79,497 | - | 216,972 | (12,976) | 19,466 | 6,490 |
| 9201-00 | TOWNSHIP OF MONROE | - | 910 | 526 | 1,603 | 3,040 | (86) | (137) | (223) |
| 9203-00 | HUBBARD COUNTY SWCD | - | 57,918 | 33,492 | 745 | 92,154 | (5,467) | 20,663 | 15,196 |
| 9207-00 | RED RIVER WATERSHED MANAGEMENT | - | 33,461 | 19,349 | 4,196 | 57,007 | (3,158) | 1,290 | (1,868) |
| 9208-00 | GARRISON-KATHIO SANITARY DISTRICT | - | 2,591 | 1,499 | 9,986 | 14,077 | (245) | (7,052) | (7,297) |
| 9209-00 | AGRICULTURAL & FOOD SCIENCES ACADEMY | - | 185,557 | 107,301 | 73,976 | 366,833 | (17,514) | (16,588) | (34,102) |
| 9211-00 | TOWNSHIP OF WASKISH | - | 608 | 352 | 1,770 | 2,730 | (57) | (503) | (560) |
| 9212-00 | PENNINGTON-RED LAKE COUNTY NURSING SERVI | - | 120,597 | 69,737 | 24,092 | 214,426 | (11,383) | (7,558) | (18,941) |
| 9213-00 | EXCELL ACADEMY FOR HIGHER LEARNING | - | 284,686 | 164,624 | 121,412 | 570,722 | (26,871) | 82,724 | 55,853 |
| 9218-00 | MINNESOTA VALLEY EDUCATIONAL DISTRICT | - | 82,292 | 47,586 | 96,420 | 226,298 | (7,767) | (56,113) | (63,880) |
| 9219-00 | ISANTI SOIL & WATER CONSERVATION DISTRICT | - | 58,783 | 33,992 | - | 92,775 | (5,548) | 22,280 | 16,732 |
| 9221-00 | MINNEWASKA AREA ISD-2149 | - | 604,711 | 349,682 | 85,011 | 1,039,404 | (57,077) | 57,451 | 374 |
| 9225-00 | KANDIYOHI COUNTY SWCD | - | 52,810 | 30,538 | - | 83,347 | (4,985) | 14,556 | 9,572 |
| 9227-00 | ITASCA COUNTY SWCD | - | 69,451 | 40,161 | - | 109,612 | (6,555) | 15,230 | 8,674 |
| 9230-00 | KITCHIGAMI REGIONAL LIBRARY | - | 268,477 | 155,251 | - | 423,728 | (25,341) | 31,010 | 5,689 |
| 9232-00 | KITTSOON-MARSHALL COUNTY RURAL WATER SYST | - | - | - | 40,154 | 40,154 | - | (19,211) | (19,211) |
| 9233-00 | KOCHICHING COUNTY SWCD | - | 41,450 | 23,969 | 16,510 | 81,929 | (3,912) | (7,457) | (11,369) |
| 9234-00 | LAKE AGASSIZ SPECIAL EDUCATION COOP | - | 65,180 | 37,691 | 7,546 | 110,416 | (6,152) | 49,037 | 42,885 |
| 9235-00 | LAC QUI PARLE COUNTY SWCD | - | 48,189 | 27,866 | 4,939 | 80,995 | (4,548) | 9,654 | 5,106 |
| 9236-00 | LAKE MINNETONKA CONSERVATION DISTRICT | - | 29,121 | 16,839 | 23,750 | 69,710 | (2,749) | (11,643) | (14,391) |
| 9237-00 | KITTSOON COUNTY SWCD | - | 32,476 | 18,780 | 20,235 | 71,490 | (3,065) | (2,097) | (5,163) |
| 9238-00 | LAKE AGASSIZ REGIONAL LIBRARY | - | 319,996 | 185,042 | 21,044 | 526,082 | (30,203) | (4,243) | (34,446) |
| 9239-00 | FERGUS FALLS SPECIAL EDUCATION 935 | - | 43,108 | 24,928 | 180,373 | 248,409 | (4,069) | (59,827) | (63,896) |
| 9240-00 | SOUTHERN MINNESOTA EDUCATION CONSORTIUM | - | 290,516 | 167,995 | 4,982 | 463,492 | (27,421) | 167,019 | 139,598 |
| 9243-00 | KANABEC COUNTY SWCD | - | 35,297 | 20,411 | 3,501 | 59,209 | (3,332) | 8,228 | 4,897 |
| 9244-00 | LAC QUI PARLEYELLOW BANK WATERSHED | - | 59,279 | 34,279 | - | 93,558 | (5,595) | 23,675 | 18,079 |
| 9245-00 | LAKE MINNETONKA COMMUNICATION COMMISSION | - | 22,642 | 13,093 | 38,440 | 74,176 | (2,137) | (18,797) | (20,934) |
| 9246-00 | WESTBROOK WALNUT GROVE SCHOOLS ISD 2898 | - | 282,553 | 163,390 | 77,352 | 523,295 | (26,669) | 61,858 | 35,188 |
| 9249-00 | TOWNSHIP OF ALEXANDRIA | - | 10,073 | 5,825 | 5,314 | 21,211 | (951) | (1,483) | (2,434) |
| 9250-00 | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL | - | 361,421 | 208,996 | - | 570,417 | (34,113) | 192,742 | 158,628 |
| 9251-00 | PILLAGER AREA CHARTER SCHOOL | - | 10,651 | 6,159 | 348 | 17,158 | (1,005) | 521 | (484) |
| 9252-00 | LINCOLN COUNTY SWCD | - | 35,063 | 20,275 | - | 55,338 | (3,309) | 5,934 | 2,625 |
| 9254-00 | LEAGUE OF MINNESOTA CITIES | - | 1,919,342 | 1,109,885 | 90,882 | 3,120,110 | (181,161) | 49,550 | (131,611) |
| 9256-00 | LOGIS | - | 1,316,754 | 761,430 | 7,083 | 2,085,267 | (124,284) | 72,584 | (51,700) |
| 9262-00 | MARSHALL- POLK COUNTY RURAL WATER SYSTEM | - | 53,128 | 30,722 | 11,026 | 94,876 | (5,015) | (4,207) | (9,221) |
| 9263-00 | MEEKER COUNTY SWCD | - | 40,107 | 23,193 | 3,559 | 66,859 | (3,786) | 4,536 | 750 |
| 9264-00 | MEEKER AND WRIGHT SPECIAL EDUCATION COOP | - | 254,446 | 147,137 | 1,785 | 403,368 | (24,016) | 60,132 | 36,116 |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | - | 12,172,027 | 7,038,638 | 620,147 | 19,830,812 | (1,148,880) | 999,213 | (149,667) |
| 9267-00 | LAKE COUNTY SWCD | - | 44,143 | 25,526 | 14,024 | 83,693 | (4,167) | (15,448) | (19,614) |
| 9268-00 | MARTIN COUNTY SWCD | - | 50,814 | 29,384 | - | 80,198 | (4,796) | 2,327 | (2,469) |
| 9269-00 | MARSHALL COUNTY SWCD | - | 28,219 | 16,318 | 22,226 | 66,762 | (2,663) | (22,402) | (25,065) |
| 9271-01 | MAHNOMEN COUNTY SWCD | - | 12,580 | 7,274 | 1,330 | 21,184 | (1,187) | (275) | (1,463) |
| 9272-00 | MINNESOTA INTER-COUNTY ASSOCIATION | - | 26,128 | 15,109 | 45,412 | 86,649 | (2,466) | (16,101) | (18,567) |
| 9276-00 | TWIN CITIES INTERNATIONAL SCHOOL | - | 373,040 | 215,715 | 309,259 | 898,014 | (35,210) | (78,270) | (113,480) |
| 9278-00 | METROPOLITAN LIBRARY SERVICE AGENCY | - | 80,800 | 46,724 | 16,888 | 144,412 | (7,626) | (1,832) | (9,458) |
| 9280-00 | RIDGEWAY COMMUNITY SCHOOL | - | 34,568 | 19,989 | 11,671 | 66,228 | (3,263) | (7,591) | (10,853) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 9282-00 | CITY OF MAGNOLIA | \$ 19,761 | \$ 47,997 | \$ (3,144) | \$ 1,883 | \$ - | \$ 476 | \$ 7,877 | \$ 10,236 |
| 9283-00 | TOWN OF NEW INDEPENDENCE | 4,970 | 12,070 | (791) | 473 | - | 120 | 1,504 | 2,097 |
| 9284-00 | METROPOLITAN MOSQUITO CONTROL DISTRICT | 1,837,205 | 4,462,282 | (292,324) | 175,045 | - | 44,266 | 8,029 | 227,341 |
| 9287-00 | FRIENDSHIP ACADEMY OF FINE ARTS | 301,236 | 731,656 | (47,931) | 28,701 | - | 7,258 | 300,898 | 336,857 |
| 9291-00 | TOWNSHIP OF FOSTER | 3,476 | 8,444 | (553) | 331 | - | 84 | 196 | 611 |
| 9292-00 | WEST LAKELAND TOWNSHIP | 45,703 | 111,007 | (7,272) | 4,355 | - | 1,101 | 3,869 | 9,324 |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | 1,835 | 4,456 | (292) | 175 | - | 44 | 2,069 | 2,288 |
| 9298-00 | FIT ACADEMY | 294,988 | 716,480 | (46,937) | 28,106 | - | 7,108 | 112,627 | 147,840 |
| 9300-00 | THREE RIVERS PARK DISTRICT | 11,391,444 | 27,668,031 | (1,812,530) | 1,085,355 | - | 274,468 | 140,571 | 1,500,395 |
| 9303-00 | NW SUB INTEGRATION SCHOOL DIST- 6078 | 122,039 | 296,415 | (19,418) | 11,628 | - | 2,940 | 17,763 | 32,332 |
| 9305-00 | METRONET | 41,132 | 99,904 | (6,545) | 3,919 | - | 991 | 21 | 4,931 |
| 9307-00 | RAMSEY WASHINGTON METRO WATERSHED DIST | 519,601 | 1,262,030 | (82,676) | 49,507 | - | 12,519 | 32,632 | 94,658 |
| 9310-00 | TOWNSHIP OF TURTLE RIVER | 3,121 | 7,581 | (497) | 297 | - | 75 | 3,621 | 3,994 |
| 9312-00 | HERON LAKE WATERSHED DISTRICT | 16,738 | 40,653 | (2,663) | 1,595 | - | 403 | 7,409 | 9,407 |
| 9313-00 | KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT | 76,260 | 185,223 | (12,134) | 7,266 | - | 1,837 | 2,388 | 11,491 |
| 9314-00 | MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI | 124,438 | 302,240 | (19,800) | 11,856 | - | 2,998 | 8,453 | 23,307 |
| 9316-00 | MIDWEST SPEC EDUC COOP DISTRICT #398 | 121,818 | 295,876 | (19,383) | 11,607 | - | 2,935 | 6,686 | 21,227 |
| 9317-00 | MINNESOTA COUNTIES COMPUTER COOPERATIVE | 218,472 | 530,634 | (34,762) | 20,816 | - | 5,264 | 16,164 | 42,243 |
| 9318-00 | MILLE LACS COUNTY SWCD | 123,963 | 301,086 | (19,724) | 11,811 | - | 2,987 | 48,992 | 63,789 |
| 9319-00 | MINNEHAHA CREEK WD | 681,044 | 1,654,148 | (108,363) | 64,889 | - | 16,409 | 32,080 | 113,378 |
| 9324-00 | MINNESOTA MUNICIPAL UTILITIES ASSOC | 1,284,038 | 3,118,728 | (204,308) | 122,341 | - | 30,938 | 111,348 | 264,627 |
| 9330-00 | MINNESOTA COUNTIES INT TRUST | 1,501,664 | 3,647,307 | (238,935) | 143,076 | - | 36,181 | 73,454 | 252,711 |
| 9333-00 | DENMARK TOWNSHIP | 17,883 | 43,436 | (2,845) | 1,704 | - | 431 | - | 2,135 |
| 9337-00 | BUFFALO-RED RIVER WATERSHED DISTRICT | 78,671 | 191,079 | (12,518) | 7,496 | - | 1,896 | 13,313 | 22,704 |
| 9339-00 | CAPITOL REGION WATERSHED DISTRICT | 691,725 | 1,680,092 | (110,063) | 65,906 | - | 16,667 | 63,988 | 146,561 |
| 9340-00 | CARNELIAN-MARINE WATERSHED DISTRICT | 74,866 | 181,839 | (11,912) | 7,133 | - | 1,804 | 16,980 | 25,917 |
| 9341-00 | COMFORT LAKE FOREST LAKE WD | 269,659 | 654,959 | (42,906) | 25,693 | - | 6,497 | 5,599 | 37,789 |
| 9343-00 | CORMORANT LAKES WATERSHED DISTRICT | 7,533 | 18,297 | (1,199) | 718 | - | 182 | 10,021 | 10,920 |
| 9348-00 | NINE MILE CREEK WATERSHED DISTRICT | 208,789 | 507,115 | (33,221) | 19,893 | - | 5,031 | 34,727 | 59,651 |
| 9349-00 | OKEBENA-CHEDA WATERSHED DISTRICT | 28,173 | 68,428 | (4,483) | 2,684 | - | 679 | 971 | 4,334 |
| 9350-00 | MINNESOTA VALLEY COOP CENTER | 121,075 | 294,072 | (19,265) | 11,536 | - | 2,917 | - | 14,453 |
| 9351-00 | MINNESOTA VALLEY TRANSIT AUTHORITY | 1,486,203 | 3,609,755 | (236,475) | 141,603 | - | 35,809 | 548,640 | 726,052 |
| 9352-00 | MOOSE LAKE-WINDEMERE | 27,903 | 67,772 | (4,440) | 2,659 | - | 672 | 13,141 | 16,472 |
| 9354-00 | MORRISON COUNTY SWCD | 190,865 | 463,580 | (30,369) | 18,185 | - | 4,599 | 8,441 | 31,225 |
| 9357-00 | MOWER COUNTY SWCD | 206,113 | 500,617 | (32,795) | 19,638 | - | 4,966 | 6,070 | 30,674 |
| 9359-00 | NORTH METRO TELECOMMUNICATIONS | 285,375 | 693,131 | (45,407) | 27,190 | - | 6,876 | 39,720 | 73,786 |
| 9360-00 | NORTHERN LIGHTS LIBRARY NETWORK | 57,994 | 140,858 | (9,228) | 5,526 | - | 1,397 | 271 | 7,194 |
| 9361-00 | NORTH FORK CROW RIVER WATERSHED DISTRICT | 71,477 | 173,607 | (11,373) | 6,810 | - | 1,722 | 906 | 9,438 |
| 9363-00 | NICOLLET COUNTY SWCD | 111,951 | 271,912 | (17,813) | 10,667 | - | 2,697 | 8,702 | 22,066 |
| 9364-00 | NEW RICHLAND CARE CENTER | 687,094 | 1,668,843 | (109,326) | 65,465 | - | 16,555 | - | 82,020 |
| 9366-00 | NORTHEAST EDUC COOP SERVICE UNIT | 674,830 | 1,639,057 | (107,374) | 64,297 | - | 16,260 | 24,258 | 104,814 |
| 9367-00 | KITTSON MARSHALL WATER | 92,903 | 225,648 | (14,782) | 8,852 | - | 2,238 | 7,264 | 18,354 |
| 9369-00 | NOBLES SWCD | 73,307 | 178,052 | (11,664) | 6,985 | - | 1,766 | 7,990 | 16,741 |
| 9371-00 | NORTHWEST SERVICE COOPERATIVE | 296,542 | 720,253 | (47,184) | 28,254 | - | 7,145 | - | 35,399 |
| 9373-00 | NORTHWEST SUBURBAN CABLE COMMUN COMM | 726,348 | 1,764,185 | (115,572) | 69,205 | - | 17,501 | - | 86,706 |
| 9374-00 | NORTHWEST REGIONAL DEVELOPMENT COMM | 622,054 | 1,510,870 | (98,977) | 59,268 | - | 14,988 | - | 74,256 |
| 9375-00 | OTTER TAIL COUNTY WATER MANAGMENT DIST | 36,776 | 89,323 | (5,852) | 3,504 | - | 886 | 5,056 | 9,446 |
| 9376-00 | NORTHWEST REGIONAL INTERDISTRICT | 18,406 | 44,704 | (2,929) | 1,754 | - | 443 | - | 2,197 |
| 9377-00 | NORTH ST LOUIS SWCD | 245,280 | 595,746 | (39,027) | 23,370 | - | 5,910 | 102,174 | 131,454 |
| 9384-00 | PENNINGTON COUNTY SWCD | 212,754 | 516,746 | (33,852) | 20,271 | - | 5,126 | 75,815 | 101,212 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9282-00 | CITY OF MAGNOLIA | \$ - | \$ 7,863 | \$ 4,547 | \$ 473 | \$ 12,883 | \$ (742) | \$ 2,519 | \$ 1,777 |
| 9283-00 | TOWN OF NEW INDEPENDENCE | - | 1,977 | 1,143 | - | 3,121 | (187) | 820 | 633 |
| 9284-00 | METROPOLITAN MOSQUITO CONTROL DISTRICT | - | 731,041 | 422,734 | 45,245 | 1,199,020 | (69,001) | (28,606) | (97,607) |
| 9287-00 | FRIENDSHIP ACADEMY OF FINE ARTS | - | 119,865 | 69,313 | 451,974 | 641,152 | (11,314) | (12,856) | (24,169) |
| 9291-00 | TOWNSHIP OF FOSTER | - | 1,383 | 800 | 600 | 2,784 | (131) | (174) | (305) |
| 9292-00 | WEST LAKELAND TOWNSHIP | - | 18,186 | 10,516 | - | 28,702 | (1,717) | 170 | (1,547) |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | - | 730 | 422 | 29,855 | 31,007 | (69) | (1,558) | (1,627) |
| 9298-00 | FIT ACADEMY | - | 117,379 | 67,876 | - | 185,254 | (11,079) | 43,180 | 32,101 |
| 9300-00 | THREE RIVERS PARK DISTRICT | - | 4,532,764 | 2,621,132 | 550,126 | 7,704,022 | (427,834) | (107,791) | (535,625) |
| 9303-00 | NW SUB INTEGRATION SCHOOL DIST- 6078 | - | 48,561 | 28,081 | 25,668 | 102,310 | (4,583) | (9,595) | (14,179) |
| 9305-00 | METRONET | - | 16,367 | 9,464 | 27,829 | 53,660 | (1,545) | (12,271) | (13,816) |
| 9307-00 | RAMSEY WASHINGTON METRO WATERSHED DIST | - | 206,754 | 119,558 | 9,579 | 335,891 | (19,515) | (4,388) | (23,903) |
| 9310-00 | TOWNSHIP OF TURTLE RIVER | - | 1,242 | 718 | - | 1,960 | (117) | 1,414 | 1,297 |
| 9312-00 | HERON LAKE WATERSHED DISTRICT | - | 6,660 | 3,851 | 20,975 | 31,486 | (629) | (14,558) | (15,196) |
| 9313-00 | KANDIYOHI-WILLMAR ECONOMIC DEVELOPMENT | - | 30,345 | 17,547 | 37,769 | 85,661 | (2,864) | (7,987) | (10,851) |
| 9314-00 | MIDDLE SNAKE TAMARAC RIVERS WATERSHED DI | - | 49,515 | 28,633 | 17,346 | 95,494 | (4,674) | 3,444 | (1,230) |
| 9316-00 | MIDWEST SPEC EDUC COOP DISTRICT #398 | - | 48,472 | 28,030 | 9,810 | 86,313 | (4,575) | 140 | (4,435) |
| 9317-00 | MINNESOTA COUNTIES COMPUTER COOPERATIVE | - | 86,932 | 50,270 | 13,071 | 150,273 | (8,205) | 19,475 | 11,269 |
| 9318-00 | MILLE LACS COUNTY SWCD | - | 49,326 | 28,523 | 7,327 | 85,176 | (4,656) | 5,614 | 958 |
| 9319-00 | MINNEHAHA CREEK WD | - | 270,994 | 156,706 | 58,589 | 486,288 | (25,578) | (41,029) | (66,608) |
| 9324-00 | MINNESOTA MUNICIPAL UTILITIES ASSOC | - | 510,931 | 295,453 | 18,160 | 824,544 | (48,225) | 15,511 | (32,715) |
| 9330-00 | MINNESOTA COUNTIES INT TRUST | - | 597,527 | 345,528 | 16,096 | 959,151 | (56,399) | (54,604) | (111,003) |
| 9333-00 | DENMARK TOWNSHIP | - | 7,116 | 4,115 | 8,430 | 19,661 | (672) | (6,646) | (7,318) |
| 9337-00 | BUFFALO-RED RIVER WATERSHED DISTRICT | - | 31,304 | 18,102 | 12,083 | 61,489 | (2,955) | 33,108 | 30,153 |
| 9339-00 | CAPITOL REGION WATERSHED DISTRICT | - | 275,244 | 159,164 | 48,255 | 482,662 | (25,979) | 26,291 | 311 |
| 9340-00 | CARNELIAN-MARINE WATERSHED DISTRICT | - | 29,790 | 17,226 | - | 47,016 | (2,812) | 8,609 | 5,798 |
| 9341-00 | COMFORT LAKE FOREST LAKE WD | - | 107,300 | 62,048 | 18,816 | 188,163 | (10,128) | 18,955 | 8,827 |
| 9343-00 | CORMORANT LAKES WATERSHED DISTRICT | - | 2,997 | 1,733 | 3,993 | 8,724 | (283) | 3,679 | 3,397 |
| 9348-00 | NINE MILE CREEK WATERSHED DISTRICT | - | 83,079 | 48,042 | - | 131,121 | (7,842) | 27,009 | 19,167 |
| 9349-00 | OKEBENA-OCHEDA WATERSHED DISTRICT | - | 11,210 | 6,482 | 322 | 18,014 | (1,058) | (167) | (1,225) |
| 9350-00 | MINNESOTA VALLEY COOP CENTER | - | 48,177 | 27,859 | 21,107 | 97,143 | (4,547) | (21,563) | (26,110) |
| 9351-00 | MINNESOTA VALLEY TRANSIT AUTHORITY | - | 591,374 | 341,970 | - | 933,345 | (55,818) | 265,250 | 209,432 |
| 9352-00 | MOOSE LAKE-WINDEMERE | - | 11,103 | 6,420 | 166 | 17,689 | (1,048) | 4,333 | 3,285 |
| 9354-00 | MORRISON COUNTY SWCD | - | 75,947 | 43,917 | 12,555 | 132,419 | (7,168) | 13,523 | 6,355 |
| 9357-00 | MOWER COUNTY SWCD | - | 82,014 | 47,426 | 30,086 | 159,527 | (7,741) | (27,235) | (34,976) |
| 9359-00 | NORTH METRO TELECOMMUNICATIONS | - | 113,553 | 65,664 | 58,591 | 237,808 | (10,718) | (19,549) | (30,267) |
| 9360-00 | NORTHERN LIGHTS LIBRARY NETWORK | - | 23,076 | 13,344 | 3,417 | 39,837 | (2,178) | (1,702) | (3,880) |
| 9361-00 | NORTH FORK CROW RIVER WATERSHED DISTRICT | - | 28,441 | 16,447 | 8,599 | 53,487 | (2,684) | (7,489) | (10,174) |
| 9363-00 | NICOLLET COUNTY SWCD | - | 44,547 | 25,760 | 18,205 | 88,511 | (4,205) | (6,799) | (11,004) |
| 9364-00 | NEW RICHLAND CARE CENTER | - | 273,401 | 158,098 | 235,003 | 666,502 | (25,805) | (231,534) | (257,339) |
| 9366-00 | NORTHEAST EDUC COOP SERVICE UNIT | - | 268,521 | 155,276 | 57,119 | 480,916 | (25,345) | 18,756 | (6,589) |
| 9367-00 | KITTSOON MARSHALL WATER | - | 36,967 | 21,377 | 11,518 | 69,862 | (3,489) | 5,032 | 1,543 |
| 9369-00 | NOBLES SWCD | - | 29,170 | 16,868 | 4,447 | 50,485 | (2,753) | (2,735) | (5,488) |
| 9371-00 | NORTHWEST SERVICE COOPERATIVE | - | 117,997 | 68,233 | 44,378 | 230,608 | (11,137) | (21,280) | (32,397) |
| 9373-00 | NORTHWEST SUBURBAN CABLE COMMUN COMM | - | 289,021 | 167,130 | 181,299 | 637,450 | (27,280) | (121,844) | (149,123) |
| 9374-00 | NORTHWEST REGIONAL DEVELOPMENT COMM | - | 247,521 | 143,132 | 182,934 | 573,588 | (23,363) | (91,244) | (114,607) |
| 9375-00 | OTTER TAIL COUNTY WATER MANAGMENT DIST | - | 14,633 | 8,462 | 5,766 | 28,862 | (1,381) | (577) | (1,958) |
| 9376-00 | NORTHWEST REGIONAL INTERDISTRICT | - | 7,324 | 4,235 | 16,515 | 28,073 | (691) | (15,223) | (15,915) |
| 9377-00 | NORTH ST LOUIS SWCD | - | 97,599 | 56,438 | - | 154,037 | (9,212) | 51,624 | 42,412 |
| 9384-00 | PENNINGTON COUNTY SWCD | - | 84,657 | 48,954 | - | 133,611 | (7,991) | 41,927 | 33,937 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--|-----------------------|---|-------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | |
| 9385-00 | PELICAN RIVER WD | \$ 84,042 | \$ 204,125 | \$ (13,372) | \$ 8,007 | \$ - | \$ 2,025 | \$ 5,937 | \$ 15,969 |
| 9386-00 | PINE POINT SCHOOL | 153,757 | 373,452 | (24,465) | 14,650 | - | 3,705 | 1,092 | 19,446 |
| 9389-02 | PINE COUNTY SWCD | 130,889 | 317,910 | (20,826) | 12,471 | - | 3,154 | 65,122 | 80,747 |
| 9390-00 | PINE TO PRAIRIE COOP CENTER | - | - | - | - | - | - | - | - |
| 9391-00 | PIPESTONE COUNTY SWCD | 100,273 | 243,548 | (15,955) | 9,554 | - | 2,416 | 7,577 | 19,547 |
| 9393-00 | EAST POLK COUNTY SWCD | 60,027 | 145,796 | (9,551) | 5,719 | - | 1,446 | 5,642 | 12,808 |
| 9394-00 | PLAINVIEW-ELGIN SANITARY DISTRICT | 102,817 | 249,727 | (16,360) | 9,796 | - | 2,477 | 1,368 | 13,642 |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | 872,214 | 2,118,470 | (138,781) | 83,103 | - | 21,015 | 13,717 | 117,835 |
| 9398-00 | PLUM CREEK LIBRARY SYSTEM | 151,633 | 368,292 | (24,127) | 14,447 | - | 3,653 | 6,664 | 24,765 |
| 9399-00 | POPE COUNTY SWCD | 121,806 | 295,849 | (19,381) | 11,605 | - | 2,935 | 35,568 | 50,108 |
| 9400-00 | PRIOR LAKE-SPRING LAKE WD | 172,224 | 418,304 | (27,403) | 16,409 | - | 4,150 | 13,766 | 34,324 |
| 9401-00 | MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD | 194,996 | 473,616 | (31,027) | 18,579 | - | 4,698 | 33,552 | 56,830 |
| 9402-00 | RAMSEY-WASHINGTON SUBURBAN CABLE COMM | 133,842 | 325,080 | (21,296) | 12,752 | - | 3,225 | - | 15,977 |
| 9403-00 | QUAD CITIES CABLE COMMISSION | 286,370 | 695,549 | (45,565) | 27,285 | - | 6,900 | 26,204 | 60,389 |
| 9404-00 | PUBLIC EMPLOYEES RETIREMENT ASSOCIATION | - | - | - | - | - | - | - | - |
| 9406-00 | RED LAKE WD | 200,754 | 487,600 | (31,943) | 19,127 | - | 4,837 | 1,522 | 25,487 |
| 9407-00 | ESV REGION V COMPUTER SERVICE | 329,666 | 800,707 | (52,454) | 31,410 | - | 7,943 | - | 39,353 |
| 9408-00 | SOUTHWEST HEALTH & HUMAN SERVICES | 5,431,300 | 13,191,774 | (864,192) | 517,484 | - | 130,863 | 54,579 | 702,926 |
| 9411-00 | RED LAKE COUNTY SWCD | 99,472 | 241,603 | (15,827) | 9,478 | - | 2,397 | 55,638 | 67,512 |
| 9413-00 | RANGE ASSOCIATION OF MUNICIPALITIES | 35,255 | 85,628 | (5,609) | 3,359 | - | 849 | 15,036 | 19,244 |
| 9414-00 | NORTHEAST MINNESOTA OFFICE JOB TRAINING | 674,839 | 1,639,078 | (107,376) | 64,297 | - | 16,260 | - | 80,557 |
| 9415-00 | RILEY PURGATORY BLUFF CREEK WS DISTRICT | 246,321 | 598,276 | (39,193) | 23,469 | - | 5,935 | 47,213 | 76,617 |
| 9416-00 | REGION FIVE DEVELOPMENT COMMISSION | 362,956 | 881,563 | (57,751) | 34,582 | - | 8,745 | 53,445 | 96,772 |
| 9420-00 | RENVILLE COUNTY SWCD | 122,712 | 298,047 | (19,525) | 11,692 | - | 2,957 | 42,589 | 57,237 |
| 9422-00 | AREA SPEC EDUC COOP | 147,297 | 357,761 | (23,437) | 14,034 | - | 3,549 | 26,859 | 44,443 |
| 9424-00 | REGION I | 536,160 | 1,302,248 | (85,310) | 51,084 | - | 12,918 | 28,667 | 92,670 |
| 9425-00 | WILD RICE WATERSHED DISTRICT | 87,568 | 212,689 | (13,933) | 8,343 | - | 2,110 | 5,074 | 15,528 |
| 9426-00 | TOWNSHIP OF AMBOY | 3,645 | 8,853 | (580) | 347 | - | 88 | 1,691 | 2,126 |
| 9427-00 | GERMANIA TOWNSHIP | 4,528 | 10,999 | (721) | 431 | - | 109 | - | 541 |
| 9428-00 | REGION IX DEVELOPMENT COMMISSION | 327,661 | 795,838 | (52,135) | 31,219 | - | 7,895 | 38,619 | 77,732 |
| 9429-00 | RUSH LAKE SANITARY DISTRICT | - | - | - | - | - | - | - | - |
| 9430-00 | RICE COUNTY SWCD | 140,471 | 341,183 | (22,351) | 13,384 | - | 3,385 | 1,574 | 18,343 |
| 9432-00 | ROSEAU COUNTY SWCD | 75,475 | 183,317 | (12,009) | 7,191 | - | 1,819 | 245 | 9,255 |
| 9434-00 | RICE CREEK WD | 488,822 | 1,187,272 | (77,778) | 46,574 | - | 11,778 | 93,262 | 151,614 |
| 9439-00 | RUNESTONE AREA EDUCATION DIST 6014 | 159,473 | 387,335 | (25,374) | 15,194 | - | 3,842 | 22,062 | 41,099 |
| 9443-00 | ST CLOUD AREA PLAN ORGANIZATION | 162,860 | 395,562 | (25,913) | 15,517 | - | 3,924 | 23,401 | 42,842 |
| 9444-00 | ST CLOUD METRO TRANSIT COMMISSION | 2,655,921 | 6,450,817 | (422,592) | 253,051 | - | 63,992 | 302,059 | 619,103 |
| 9445-00 | SCOTT COUNTY SWCD | 400,438 | 972,601 | (63,715) | 38,153 | - | 9,648 | 16,415 | 64,216 |
| 9448-00 | ST LOUIS & LAKE COUNTY REGIONAL RAILROAD | 93,253 | 226,497 | (14,838) | 8,885 | - | 2,247 | 2,004 | 13,136 |
| 9449-00 | RAMSEY WASHINGTON RECYCLING & ENERGY BRD | 3,271,007 | 7,944,763 | (520,461) | 311,655 | - | 78,812 | 590,775 | 981,242 |
| 9450-00 | SAUK CENTRE WATERSHED DISTRICT | 150,537 | 365,631 | (23,952) | 14,343 | - | 3,627 | 14,902 | 32,872 |
| 9457-00 | SERPENT LAKE SANITARY SEWER DISTRICT | 70,180 | 170,455 | (11,167) | 6,687 | - | 1,691 | - | 8,377 |
| 9458-00 | MID-MINNESOTA DEVELOPMENT COMMISSION | 237,987 | 578,033 | (37,867) | 22,675 | - | 5,734 | 14,194 | 42,603 |
| 9465-00 | SOUTHEAST SWCD TECH SUPPORT JPB | 145,151 | 352,548 | (23,095) | 13,830 | - | 3,497 | - | 17,327 |
| 9470-00 | SOUTH CENTRAL SERVICE COOPERATIVE | 878,833 | 2,134,548 | (139,834) | 83,734 | - | 21,175 | - | 104,908 |
| 9474-00 | SOUTHEAST SERVICE COOPERATIVE | 447,523 | 1,086,962 | (71,207) | 42,639 | - | 10,783 | 26,305 | 79,727 |
| 9475-00 | SIBLEY COUNTY SWCD | 121,206 | 294,391 | (19,286) | 11,548 | - | 2,920 | 32,708 | 47,177 |
| 9477-00 | SHERBURNE COUNTY SWCD | 201,427 | 489,235 | (32,050) | 19,192 | - | 4,853 | 59,911 | 83,956 |
| 9478-00 | SOUTHERN MN MUNICIPAL POWER AGENCY | 2,198,112 | 5,338,869 | (349,749) | 209,432 | - | 52,962 | 1,792 | 264,185 |
| 9479-00 | ANOKA COUNTY SWCD | 391,393 | 950,632 | (62,276) | 37,291 | - | 9,430 | 42,718 | 89,439 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9385-00 | PELICAN RIVER WD | \$ - | \$ 33,441 | \$ 19,338 | \$ 17,500 | \$ 70,279 | \$ (3,156) | \$ (3,328) | \$ (6,484) |
| 9386-00 | PINE POINT SCHOOL | - | 61,181 | 35,379 | 20,735 | 117,295 | (5,775) | (8,010) | (13,784) |
| 9389-02 | PINE COUNTY SWCD | - | 52,082 | 30,117 | 1,838 | 84,038 | (4,916) | 33,975 | 29,060 |
| 9390-00 | PINE TO PRAIRIE COOP CENTER | - | - | - | 797 | 797 | - | (851) | (851) |
| 9391-00 | PIPESTONE COUNTY SWCD | - | 39,900 | 23,073 | 11,594 | 74,567 | (3,766) | (9,060) | (12,826) |
| 9393-00 | EAST POLK COUNTY SWCD | - | 23,885 | 13,812 | 2,033 | 39,730 | (2,254) | 8,903 | 6,649 |
| 9394-00 | PLAINVIEW-ELGIN SANITARY DISTRICT | - | 40,912 | 23,658 | 5,813 | 70,383 | (3,862) | 2,178 | (1,683) |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | - | 347,062 | 200,693 | 57,421 | 605,177 | (32,758) | (44,754) | (77,513) |
| 9398-00 | PLUM CREEK LIBRARY SYSTEM | - | 60,336 | 34,890 | 4,926 | 100,152 | (5,695) | 11,565 | 5,871 |
| 9399-00 | POPE COUNTY SWCD | - | 48,468 | 28,027 | - | 76,495 | (4,575) | 13,456 | 8,881 |
| 9400-00 | PRIOR LAKE-SPRING LAKE WD | - | 68,529 | 39,628 | 2,734 | 110,892 | (6,468) | (2,896) | (9,364) |
| 9401-00 | MARTIN-FARIBAULT CO PRAIRIELAND WASTE BD | - | 77,591 | 44,868 | 102,047 | 224,506 | (7,324) | (10,965) | (18,289) |
| 9402-00 | RAMSEY-WASHINGTON SUBURBAN CABLE COMM | - | 53,257 | 30,797 | 25,920 | 109,973 | (5,027) | (74,833) | (79,859) |
| 9403-00 | QUAD CITIES CABLE COMMISSION | - | 113,949 | 65,893 | 21,127 | 200,970 | (10,755) | 5,704 | (5,051) |
| 9404-00 | PUBLIC EMPLOYEES RETIREMENT ASSOCIATION | - | - | - | - | - | - | - | - |
| 9406-00 | RED LAKE WD | - | 79,882 | 46,193 | 18,879 | 144,954 | (7,540) | (5,327) | (12,867) |
| 9407-00 | ESV REGION V COMPUTER SERVICE | - | 131,177 | 75,855 | 71,099 | 278,132 | (12,381) | (58,673) | (71,054) |
| 9408-00 | SOUTHWEST HEALTH & HUMAN SERVICES | - | 2,161,166 | 1,249,723 | 171,361 | 3,582,250 | (203,986) | (80,844) | (284,829) |
| 9411-00 | RED LAKE COUNTY SWCD | - | 39,581 | 22,888 | - | 62,469 | (3,736) | 20,880 | 17,144 |
| 9413-00 | RANGE ASSOCIATION OF MUNICIPALITIES | - | 14,028 | 8,112 | 8,713 | 30,853 | (1,324) | (1,387) | (2,711) |
| 9414-00 | NORTHEAST MINNESOTA OFFICE JOB TRAINING | - | 268,525 | 155,278 | 89,481 | 513,284 | (25,345) | (81,781) | (107,127) |
| 9415-00 | RILEY PURGATORY BLUFF CREEK WS DISTRICT | - | 98,014 | 56,678 | - | 154,691 | (9,251) | 16,140 | 6,889 |
| 9416-00 | REGION FIVE DEVELOPMENT COMMISSION | - | 144,424 | 83,515 | 7,134 | 235,072 | (13,632) | 39,701 | 26,069 |
| 9420-00 | RENVILLE COUNTY SWCD | - | 48,828 | 28,236 | 181 | 77,245 | (4,609) | 19,165 | 14,556 |
| 9422-00 | AREA SPEC EDUC COOP | - | 58,611 | 33,893 | 57,017 | 149,521 | (5,532) | (13,506) | (19,038) |
| 9424-00 | REGION I | - | 213,343 | 123,369 | 23,620 | 360,331 | (20,137) | 16 | (20,120) |
| 9425-00 | WILD RICE WATERSHED DISTRICT | - | 34,844 | 20,149 | 5,659 | 60,653 | (3,289) | (180) | (3,468) |
| 9426-00 | TOWNSHIP OF AMBOY | - | 1,450 | 839 | 2,581 | 4,870 | (137) | 16 | (121) |
| 9427-00 | GERMANIA TOWNSHIP | - | 1,802 | 1,042 | 836 | 3,680 | (170) | (394) | (564) |
| 9428-00 | REGION IX DEVELOPMENT COMMISSION | - | 130,380 | 75,394 | 34,083 | 239,857 | (12,306) | 10,993 | (1,313) |
| 9429-00 | RUSH LAKE SANITARY DISTRICT | - | - | - | 4,551 | 4,551 | - | (5,480) | (5,480) |
| 9430-00 | RICE COUNTY SWCD | - | 55,895 | 32,322 | 1,797 | 90,014 | (5,276) | 1,139 | (4,136) |
| 9432-00 | ROSEAU COUNTY SWCD | - | 30,032 | 17,367 | 1,073 | 48,472 | (2,835) | (1,534) | (4,369) |
| 9434-00 | RICE CREEK WD | - | 194,507 | 112,476 | 3,894 | 310,877 | (18,359) | 37,323 | 18,964 |
| 9439-00 | RUNESTONE AREA EDUCATION DIST 6014 | - | 63,456 | 36,694 | 17,310 | 117,460 | (5,989) | 1,897 | (4,092) |
| 9443-00 | ST CLOUD AREA PLAN ORGANIZATION | - | 64,804 | 37,474 | - | 102,277 | (6,117) | 7,276 | 1,160 |
| 9444-00 | ST CLOUD METRO TRANSIT COMMISSION | - | 1,056,816 | 611,118 | 31,145 | 1,699,080 | (99,750) | 200,177 | 100,428 |
| 9445-00 | SCOTT COUNTY SWCD | - | 159,338 | 92,139 | - | 251,477 | (15,039) | 10,266 | (4,773) |
| 9448-00 | ST LOUIS & LAKE COUNTY REGIONAL RAILROAD | - | 37,106 | 21,457 | 26,319 | 84,883 | (3,502) | (22,952) | (26,454) |
| 9449-00 | RAMSEY WASHINGTON RECYCLING & ENERGY BRD | - | 1,301,565 | 752,647 | - | 2,054,212 | (122,851) | 378,070 | 255,219 |
| 9450-00 | SAUK CENTRE WATERSHED DISTRICT | - | 59,900 | 34,638 | 20,582 | 115,120 | (5,654) | (2,514) | (8,168) |
| 9457-00 | SERPENT LAKE SANITARY SEWER DISTRICT | - | 27,925 | 16,148 | 26,739 | 70,812 | (2,636) | (9,585) | (12,221) |
| 9458-00 | MID-MINNESOTA DEVELOPMENT COMMISSION | - | 94,697 | 54,760 | 11,439 | 160,897 | (8,938) | (3,502) | (12,441) |
| 9465-00 | SOUTHEAST SWCD TECH SUPPORT JPB | - | 57,757 | 33,399 | 28,570 | 119,725 | (5,451) | (14,039) | (19,490) |
| 9470-00 | SOUTH CENTRAL SERVICE COOPERATIVE | - | 349,696 | 202,216 | 126,390 | 678,303 | (33,007) | (63,832) | (96,839) |
| 9474-00 | SOUTHEAST SERVICE COOPERATIVE | - | 178,074 | 102,973 | 23,141 | 304,188 | (16,808) | 6,243 | (10,565) |
| 9475-00 | SIBLEY COUNTY SWCD | - | 48,229 | 27,889 | - | 76,118 | (4,552) | 16,443 | 11,890 |
| 9477-00 | SHERBURNE COUNTY SWCD | - | 80,150 | 46,348 | - | 126,497 | (7,565) | 25,095 | 17,530 |
| 9478-00 | SOUTHERN MN MUNICIPAL POWER AGENCY | - | 874,650 | 505,778 | 231,150 | 1,611,578 | (82,555) | (160,515) | (243,070) |
| 9479-00 | ANOKA COUNTY SWCD | - | 155,739 | 90,058 | - | 245,797 | (14,700) | 33,180 | 18,480 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|---|-----------------------|---|-------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 9481-00 | BOARD OF PUBLIC DEFENDERS | \$ 486,642 | \$ 1,181,977 | \$ (77,431) | \$ 46,366 | \$ - | \$ 11,725 | \$ - | \$ 58,092 |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | 119,860 | 291,121 | (19,071) | 11,420 | - | 2,888 | 18,859 | 33,167 |
| 9483-00 | SOUTH ST LOUIS COUNTY SWCD | 110,679 | 268,821 | (17,610) | 10,545 | - | 2,667 | 1,831 | 15,043 |
| 9484-00 | STATE SUPREME COURT JUDICIAL DISTRICT | 3,488,350 | 8,472,656 | (555,043) | 332,363 | - | 84,049 | - | 416,412 |
| 9486-00 | PRAIRELANDS LIBRARY EXCHANGE | 32,708 | 79,444 | (5,204) | 3,116 | - | 788 | 2,601 | 6,506 |
| 9488-00 | SW & W CENTRAL EDUC SERVICE | 3,686,215 | 8,953,237 | (586,526) | 351,216 | - | 88,816 | 616,972 | 1,057,004 |
| 9493-00 | TOWNSHIP OF ALBORN | 5,584 | 13,563 | (889) | 532 | - | 135 | 2,151 | 2,817 |
| 9494-00 | SOUTHWEST REGIONAL DEVELOPMENT COMM | 293,875 | 713,776 | (46,759) | 28,000 | - | 7,081 | 52,073 | 87,154 |
| 9510-00 | STATE COMMUNITY COLLEGES | 2,377,291 | 5,774,068 | (378,259) | 226,504 | - | 57,279 | - | 283,783 |
| 9513-00 | STEARNS COUNTY SWCD | 640,755 | 1,556,294 | (101,953) | 61,050 | - | 15,438 | 47,222 | 123,711 |
| 9515-00 | STEELE COUNTY SWCD | 87,672 | 212,941 | (13,950) | 8,353 | - | 2,112 | 7,901 | 18,367 |
| 9518-00 | SEIU LOCAL 284 | 29,300 | 71,166 | (4,662) | 2,792 | - | 706 | 16,586 | 20,084 |
| 9519-00 | STEVENS COUNTY SWCD | 242,099 | 588,020 | (38,521) | 23,067 | - | 5,833 | 91,414 | 120,314 |
| 9520-00 | TOWNSHIP OF AMOR | - | - | - | - | - | - | - | - |
| 9524-00 | SUNNYSIDE NURSING HOME | 744,209 | 1,807,566 | (118,413) | 70,907 | - | 17,931 | 162,311 | 251,149 |
| 9525-00 | SWIFT COUNTY SWCD | 89,190 | 216,628 | (14,191) | 8,498 | - | 2,149 | 24,809 | 35,456 |
| 9528-00 | TOWNSHIP MAINTENANCE ASSOCIATION | 42,181 | 102,451 | (6,712) | 4,019 | - | 1,016 | 2,142 | 7,177 |
| 9530-00 | TRAVERSE DES SIOUX LIBRARY COOPERATIVE | 195,277 | 474,297 | (31,071) | 18,606 | - | 4,705 | 20,523 | 43,833 |
| 9532-00 | TRAVERSE COUNTY SWCD | 170,724 | 414,661 | (27,164) | 16,266 | - | 4,113 | 42,366 | 62,746 |
| 9535-00 | CENTRAL MN POWER AGENCY & SERVICES | 683,808 | 1,660,863 | (108,803) | 65,152 | - | 16,476 | 31,546 | 113,174 |
| 9539-00 | TWO RIVERS WD | 59,548 | 144,632 | (9,475) | 5,674 | - | 1,435 | 1,048 | 8,157 |
| 9541-00 | VADNAIS LAKE AREA | 157,144 | 381,679 | (25,004) | 14,972 | - | 3,786 | 1,413 | 20,172 |
| 9542-00 | UPPER MINNESOTA RIVER WD | 32,664 | 79,335 | (5,197) | 3,112 | - | 787 | 4,663 | 8,562 |
| 9544-00 | UPPER MINNESOTA VALLEY REG DEVEL COMM | 336,282 | 816,775 | (53,507) | 32,040 | - | 8,102 | 43,075 | 83,218 |
| 9547-00 | VIKING LIBRARY SYSTEM | 242,460 | 588,898 | (38,579) | 23,101 | - | 5,842 | 15,657 | 44,600 |
| 9549-00 | LAKES COUNTRY SERVICE COOPERATIVE | 1,024,880 | 2,489,273 | (163,072) | 97,649 | - | 24,694 | 27,908 | 150,251 |
| 9555-00 | WASHINGTON SWCD | 609,451 | 1,480,260 | (96,972) | 58,067 | - | 14,684 | 29,366 | 102,117 |
| 9556-00 | WABASHA COUNTY SWCD | 128,848 | 312,952 | (20,501) | 12,276 | - | 3,104 | 33,173 | 48,554 |
| 9561-00 | RED RIVER VALLEY CONSERVATION SRVC AREA | - | - | - | - | - | - | - | - |
| 9563-00 | WEST OTTERTAIL COUNTY SWCD | 183,375 | 445,389 | (29,177) | 17,472 | - | 4,418 | 44,384 | 66,274 |
| 9565-00 | TOWNSHIP OF MANYASKA | 3,663 | 8,896 | (583) | 349 | - | 88 | 482 | 919 |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | 65,326 | 158,667 | (10,394) | 6,224 | - | 1,574 | 9,222 | 17,020 |
| 9570-00 | WESTERN AREA CITY & COUNTY COOPERATIVE | - | - | - | - | - | - | - | - |
| 9572-00 | WESTERN LAKE SUPERIOR SANITARY DISTRICT | 3,766,046 | 9,147,135 | (599,228) | 358,822 | - | 90,740 | 259,170 | 708,732 |
| 9573-00 | WEST POLK COUNTY SWCD | 71,065 | 172,606 | (11,307) | 6,771 | - | 1,712 | 3,695 | 12,178 |
| 9574-01 | WILKIN COUNTY SWCD | 175,660 | 426,651 | (27,950) | 16,737 | - | 4,232 | 33,403 | 54,372 |
| 9576-00 | WINDOM AREA HEALTH | 4,455,310 | 10,821,249 | (708,899) | 424,494 | - | 107,347 | 874,693 | 1,406,534 |
| 9577-00 | WINONA COUNTY SWCD | 99,857 | 242,537 | (15,889) | 9,514 | - | 2,406 | 23,480 | 35,400 |
| 9578-00 | FRESHWATER EDUC DIST -6004 | 784,709 | 1,905,934 | (124,858) | 74,766 | - | 18,907 | 78,004 | 171,677 |
| 9579-00 | WORTHINGTON CABLE 3 JOINT POWERS BOARD | - | - | - | - | - | - | - | - |
| 9584-00 | WRIGHT TECHNICAL CENTER ISD-966 | 121,717 | 295,631 | (19,367) | 11,597 | - | 2,933 | - | 14,530 |
| 9585-00 | YELLOW MEDICINE COUNTY SWCD | 66,740 | 162,102 | (10,619) | 6,359 | - | 1,608 | - | 7,967 |
| 9586-00 | YELLOW MEDICINE RIVER WD | 61,201 | 148,647 | (9,738) | 5,831 | - | 1,475 | 8,137 | 15,442 |
| 9595-00 | REDWOOD-COTTONWOOD RIVERS CONTROL AREA | 40,981 | 99,536 | (6,521) | 3,905 | - | 987 | 1,029 | 5,921 |
| 9600-00 | SOUTH CENTRAL TECHNICAL SERVICE AREA | 138,486 | 336,362 | (22,035) | 13,195 | - | 3,337 | 35,002 | 51,534 |
| 9604-00 | COOK COUNTY/GRAND MARAIS JOINT EDA | 152,686 | 370,851 | (24,294) | 14,548 | - | 3,679 | 119,025 | 137,251 |
| 9605-00 | RAINBOW RIDER TRANSIT BOARD | 877,168 | 2,130,503 | (139,569) | 83,575 | - | 21,135 | 41,997 | 146,707 |
| 9606-00 | NORTH CENTRAL MINNESOTA SWCD JPB | - | - | - | - | - | - | - | - |
| 9608-00 | PACT 4 FAMILIES COLLABORATIVE | 601,920 | 1,461,969 | (95,773) | 57,350 | - | 14,503 | - | 71,853 |
| 9609-00 | EFSD JOINT RECREATION BOARD | - | - | - | - | - | - | - | - |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | | Pension Expense from Experience in Current and Prior Reporting Period | | |
|-------------|---|---|---|------------------------|--|-------------------------------------|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9481-00 | BOARD OF PUBLIC DEFENDERS | \$ - | \$ 193,640 | \$ 111,975 | \$ 290,680 | \$ 596,294 | \$ (18,277) | \$ (167,084) | \$ (185,361) |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | - | 47,693 | 27,579 | - | 75,273 | (4,502) | 9,147 | 4,645 |
| 9483-00 | SOUTH ST LOUIS COUNTY SWCD | - | 44,040 | 25,467 | 2,869 | 72,376 | (4,157) | 4,076 | (80) |
| 9484-00 | STATE SUPREME COURT JUDICIAL DISTRICT | - | 1,388,048 | 802,657 | 955,100 | 3,145,805 | (131,014) | (783,376) | (914,390) |
| 9486-00 | PRAIRELANDS LIBRARY EXCHANGE | - | 13,015 | 7,526 | 1,692 | 22,233 | (1,228) | (416) | (1,644) |
| 9488-00 | SW & W CENTRAL EDUC SERVICE | - | 1,466,780 | 848,185 | 800,059 | 3,115,024 | (138,445) | 299,133 | 160,688 |
| 9493-00 | TOWNSHIP OF ALBORN | - | 2,222 | 1,285 | 1,737 | 5,244 | (210) | (344) | (553) |
| 9494-00 | SOUTHWEST REGIONAL DEVELOPMENT COMM | - | 116,936 | 67,620 | 216 | 184,772 | (11,037) | 16,895 | 5,858 |
| 9510-00 | STATE COMMUNITY COLLEGES | - | 945,947 | 547,007 | 1,471,793 | 2,964,747 | (89,285) | (1,005,802) | (1,095,087) |
| 9513-00 | STEARNS COUNTY SWCD | - | 254,963 | 147,436 | 64,964 | 467,362 | (24,065) | (5,885) | (29,950) |
| 9515-00 | STEELE COUNTY SWCD | - | 34,885 | 20,173 | 2,700 | 57,758 | (3,293) | 1,997 | (1,295) |
| 9518-00 | SEIU LOCAL 284 | - | 11,659 | 6,742 | 38,912 | 57,313 | (1,100) | (4,512) | (5,612) |
| 9519-00 | STEVENS COUNTY SWCD | - | 96,333 | 55,706 | 8,213 | 160,253 | (9,093) | 26,193 | 17,101 |
| 9520-00 | TOWNSHIP OF AMOR | - | - | - | - | - | - | (6,002) | (6,002) |
| 9524-00 | SUNNYSIDE NURSING HOME | - | 296,128 | 171,240 | - | 467,368 | (27,951) | 70,564 | 42,613 |
| 9525-00 | SWIFT COUNTY SWCD | - | 35,489 | 20,522 | - | 56,012 | (3,350) | 11,941 | 8,592 |
| 9528-00 | TOWNSHIP MAINTENANCE ASSOCIATION | - | 16,784 | 9,706 | 10,485 | 36,975 | (1,584) | (2,761) | (4,345) |
| 9530-00 | TRAVERSE DES SIOUX LIBRARY COOPERATIVE | - | 77,703 | 44,933 | 33,804 | 156,439 | (7,334) | (2,755) | (10,089) |
| 9532-00 | TRAVERSE COUNTY SWCD | - | 67,933 | 39,283 | - | 107,215 | (6,412) | 19,785 | 13,373 |
| 9535-00 | CENTRAL MN POWER AGENCY & SERVICES | - | 272,094 | 157,342 | 10,950 | 440,386 | (25,682) | 42,323 | 16,641 |
| 9539-00 | TWO RIVERS WD | - | 23,695 | 13,702 | 234 | 37,631 | (2,236) | (5,077) | (7,314) |
| 9541-00 | VADNAIS LAKE AREA | - | 62,529 | 36,158 | 10,736 | 109,424 | (5,902) | (2,511) | (8,413) |
| 9542-00 | UPPER MINNESOTA RIVER WD | - | 12,997 | 7,516 | - | 20,513 | (1,227) | 1,382 | 156 |
| 9544-00 | UPPER MINNESOTA VALLEY REG DEVEL COMM | - | 133,810 | 77,377 | - | 211,187 | (12,630) | 26,283 | 13,653 |
| 9547-00 | VIKING LIBRARY SYSTEM | - | 96,477 | 55,789 | 14,660 | 166,927 | (9,106) | (5,395) | (14,501) |
| 9549-00 | LAKES COUNTRY SERVICE COOPERATIVE | - | 407,810 | 235,821 | 148,418 | 792,049 | (38,492) | (44,902) | (83,394) |
| 9555-00 | WASHINGTON SWCD | - | 242,506 | 140,232 | - | 382,739 | (22,889) | 30,081 | 7,191 |
| 9556-00 | WABASHA COUNTY SWCD | - | 51,270 | 29,648 | 2,394 | 83,311 | (4,839) | 11,542 | 6,703 |
| 9561-00 | RED RIVER VALLEY CONSERVATION SRVC AREA | - | - | - | 60,201 | 60,201 | - | (36,839) | (36,839) |
| 9563-00 | WEST OTTERTAIL COUNTY SWCD | - | 72,967 | 42,194 | - | 115,161 | (6,887) | 18,368 | 11,481 |
| 9565-00 | TOWNSHIP OF MANYASKA | - | 1,457 | 843 | 1,458 | 3,758 | (138) | (398) | (536) |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | - | 25,994 | 15,031 | 450 | 41,475 | (2,453) | 1,576 | (877) |
| 9570-00 | WESTERN AREA CITY & COUNTY COOPERATIVE | - | - | - | 7,585 | 7,585 | - | (548) | (548) |
| 9572-00 | WESTERN LAKE SUPERIOR SANITARY DISTRICT | - | 1,498,546 | 866,554 | - | 2,365,100 | (141,443) | 17,707 | (123,736) |
| 9573-00 | WEST POLK COUNTY SWCD | - | 28,278 | 16,352 | - | 44,629 | (2,669) | 2,660 | (9) |
| 9574-01 | WILKIN COUNTY SWCD | - | 69,897 | 40,419 | 3,260 | 113,576 | (6,597) | 17,421 | 10,824 |
| 9576-00 | WINDOM AREA HEALTH | - | 1,772,810 | 1,025,151 | 32,938 | 2,830,899 | (167,330) | 382,671 | 215,340 |
| 9577-00 | WINONA COUNTY SWCD | - | 39,734 | 22,977 | - | 62,711 | (3,750) | (7,825) | (11,575) |
| 9578-00 | FRESHWATER EDUC DIST -6004 | - | 312,243 | 180,559 | 68,938 | 561,740 | (29,472) | 26,672 | (2,799) |
| 9579-00 | WORTHINGTON CABLE 3 JOINT POWERS BOARD | - | - | - | 12,939 | 12,939 | - | (17,298) | (17,298) |
| 9584-00 | WRIGHT TECHNICAL CENTER ISD-966 | - | 48,432 | 28,007 | 33,757 | 110,196 | (4,571) | (10,385) | (14,956) |
| 9585-00 | YELLOW MEDICINE COUNTY SWCD | - | 26,557 | 15,357 | 50,659 | 92,573 | (2,507) | (21,161) | (23,667) |
| 9586-00 | YELLOW MEDICINE RIVER WD | - | 24,352 | 14,082 | - | 38,435 | (2,299) | 4,739 | 2,441 |
| 9595-00 | REDWOOD-COTTONWOOD RIVERS CONTROL AREA | - | 16,307 | 9,430 | 1,809 | 27,545 | (1,539) | (1,675) | (3,214) |
| 9600-00 | SOUTH CENTRAL TECHNICAL SERVICE AREA | - | 55,105 | 31,865 | - | 86,970 | (5,201) | 21,947 | 16,746 |
| 9604-00 | COOK COUNTY/GRAND MARAIS JOINT EDA | - | 60,755 | 35,133 | 13,818 | 109,705 | (5,735) | 15,513 | 9,778 |
| 9605-00 | RAINBOW RIDER TRANSIT BOARD | - | 349,033 | 201,833 | 54,140 | 605,006 | (32,944) | 20,665 | (12,279) |
| 9606-00 | NORTH CENTRAL MINNESOTA SWCD JPB | - | - | - | 40,321 | 40,321 | - | (41,259) | (41,259) |
| 9608-00 | PACT 4 FAMILIES COLLABORATIVE | - | 239,510 | 138,500 | 97,526 | 475,535 | (22,607) | (17,245) | (39,852) |
| 9609-00 | EFSD JOINT RECREATION BOARD | - | - | - | 8,714 | 8,714 | - | (11,040) | (11,040) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|--|-------------------------|---|-------------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 9610-00 | BRAHAM-MILACA JOINT POWERS BD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 9611-00 | RICE-STEELE CONSOLIDATED DISPATCH | 703,538 | 1,708,783 | (111,942) | 67,032 | - | 16,951 | 34,934 | 118,917 |
| 9613-00 | MAHNOMEN HEALTH CENTER JPB | 1,886,368 | 4,581,692 | (300,146) | 179,730 | - | 45,451 | 68,571 | 293,751 |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | 79,395 | 192,838 | (12,633) | 7,565 | - | 1,913 | 73,843 | 83,321 |
| 9615-00 | CENTRAL COMMUNITY TRANSIT | 911,787 | 2,214,588 | (145,077) | 86,873 | - | 21,969 | 177,653 | 286,495 |
| 9630-00 | SOUTH COUNTRY HEALTH ALLIANCE | 2,865,165 | 6,959,037 | (455,886) | 272,988 | - | 69,034 | 155,881 | 497,902 |
| 9633-00 | TOWNSHIP OF AURDAL | - | - | - | - | - | - | - | - |
| 9635-00 | TOWNSHIP OF AUSTIN | 3,159 | 7,673 | (503) | 301 | - | 76 | 416 | 793 |
| 9652-00 | TOWNSHIP OF BAYTOWN | 30,209 | 73,374 | (4,807) | 2,878 | - | 728 | 5,751 | 9,358 |
| 9660-00 | TOWNSHIP OF BECKER - SHERBURNE COUNTY | 38,595 | 93,740 | (6,141) | 3,677 | - | 930 | 3,556 | 8,163 |
| 9663-00 | NEW DISCOVERIES MONTESSORI ACADEMY | 433,921 | 1,053,926 | (69,043) | 41,343 | - | 10,455 | 51,059 | 102,858 |
| 9678-00 | NEW CENTURY CHARTER SCHOOL | 109,340 | 265,570 | (17,397) | 10,418 | - | 2,634 | 23,209 | 36,261 |
| 9679-00 | PARTNERSHIP ACADEMY | 665,801 | 1,617,127 | (105,938) | 63,436 | - | 16,042 | 69,929 | 149,407 |
| 9689-00 | TOWNSHIP OF BIRCHDALE | 4,040 | 9,811 | (643) | 385 | - | 97 | 210 | 692 |
| 9698-00 | TOWNSHIP OF MEDO | 3,016 | 7,326 | (480) | 287 | - | 73 | 799 | 1,159 |
| 9701-00 | TOWNSHIP OF MERIDEN | 4,139 | 10,053 | (659) | 394 | - | 100 | 2,214 | 2,708 |
| 9724-00 | PRAIRIE CREEK COMMUNITY SCHOOL | 141,664 | 344,079 | (22,541) | 13,497 | - | 3,413 | 15,163 | 32,074 |
| 9729-00 | TOWNSHIP OF BRIDGEWATER | 30,400 | 73,837 | (4,837) | 2,896 | - | 732 | 2,080 | 5,709 |
| 9732-00 | TOWNSHIP OF BROOK PARK | 3,084 | 7,490 | (491) | 294 | - | 74 | 3,531 | 3,899 |
| 9743-00 | TOWNSHIP OF BRUCE | 5,743 | 13,949 | (914) | 547 | - | 138 | 243 | 929 |
| 9778-00 | TOWNSHIP OF BURLINGTON | 3,915 | 9,509 | (623) | 373 | - | 94 | 513 | 981 |
| 9780-00 | TOWNSHIP OF BUSE | 1,495 | 3,630 | (238) | 142 | - | 36 | 349 | 527 |
| 9790-00 | TOWNSHIP OF NEW HARTFORD | 371 | 901 | (59) | 35 | - | 9 | 1,243 | 1,288 |
| 9792-00 | TOWNSHIP OF NEW MARKET | 6,789 | 16,490 | (1,080) | 647 | - | 164 | 7,070 | 7,880 |
| 9808-00 | TOWNSHIP OF NORMAN PINE COUNTY | 5,957 | 14,468 | (948) | 568 | - | 144 | 835 | 1,546 |
| 9809-00 | TOWNSHIP OF NORTH BRANCH | 8,265 | 20,074 | (1,315) | 787 | - | 199 | 2,999 | 3,986 |
| 9833-00 | TOWNSHIP OF CARLSTON | 1,733 | 4,209 | (276) | 165 | - | 42 | 7,395 | 7,602 |
| 9840-00 | TOWNSHIP OF CENTER CREEK | 2,146 | 5,213 | (342) | 205 | - | 52 | 2,819 | 3,075 |
| 9855-00 | TOWNSHIP OF CLITHERALL | 428 | 1,038 | (68) | 41 | - | 10 | 562 | 613 |
| 9872-00 | TOWNSHIP OF OAKPORT | 4,947 | 12,016 | (787) | 471 | - | 119 | 2,589 | 3,179 |
| 9883-00 | TOWNSHIP OF OLNEY | 18,996 | 46,137 | (3,022) | 1,810 | - | 458 | 24,948 | 27,216 |
| 9898-00 | TOWNSHIP OF OSAKIS | 10,590 | 25,723 | (1,685) | 1,009 | - | 255 | 13,909 | 15,173 |
| 9909-00 | TOWNSHIP OF PALMER | 9,876 | 23,987 | (1,571) | 941 | - | 238 | - | 1,179 |
| 9915-00 | TOWNSHIP OF PARKER-MORRISON COUNTY | 2,823 | 6,858 | (449) | 269 | - | 68 | 1,474 | 1,811 |
| 9922-00 | TOWNSHIP OF PERCH LAKE | 4,647 | 11,286 | (739) | 443 | - | 112 | 1,818 | 2,372 |
| 9925-00 | TOWNSHIP OF CUSHING | 29,592 | 71,873 | (4,708) | 2,819 | - | 713 | 38,865 | 42,397 |
| 9929-00 | TOWNSHIP OF DANE PRAIRIE | 18,333 | 44,528 | (2,917) | 1,747 | - | 442 | 24,078 | 26,267 |
| 9933-00 | TOWNSHIP OF PERRY LAKE | - | - | - | - | - | - | - | - |
| 9944-00 | TOWNSHIP OF PINE LAKE-CLEARWATER COUNTY | 3,313 | 8,047 | (527) | 316 | - | 80 | 4,351 | 4,747 |
| 9949-00 | TOWNSHIP OF PLEASANT HILL | 6,367 | 15,464 | (1,013) | 607 | - | 153 | 8,470 | 9,230 |
| 9959-00 | TOWNSHIP OF POMROY | 2,027 | 4,922 | (322) | 193 | - | 49 | 1,926 | 2,168 |
| 9977-00 | TOWNSHIP OF DEER RIVER | 3,065 | 7,446 | (488) | 292 | - | 74 | 4,026 | 4,392 |
| | STATE OF MINNESOTA | 78,058,812 | 189,592,607 | (12,420,195) | 7,437,296 | - | 1,880,765 | - | 9,318,061 |
| | NO EMPLOYER LISTED | - | - | - | - | - | - | - | - |
| | TOTAL | \$ 3,313,909,000 | \$ 8,048,965,000 | \$ (527,287,000) | \$ 315,743,000 | \$ - | \$ 79,846,000 | \$ 155,363,716 | \$ 550,952,716 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
GENERAL EMPLOYEES RETIREMENT FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9610-00 | BRAHAM-MILACA JOINT POWERS BD | \$ - | \$ - | \$ - | \$ 3,227 | \$ 3,227 | \$ - | \$ (14,819) | \$ (14,819) |
| 9611-00 | RICE-STEELE CONSOLIDATED DISPATCH | - | 279,944 | 161,882 | 18,141 | 459,967 | (26,423) | (3,486) | (29,910) |
| 9613-00 | MAHNOMEN HEALTH CENTER JPB | - | 750,604 | 434,047 | 47,253 | 1,231,903 | (70,847) | 57,926 | (12,922) |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | - | 31,592 | 18,269 | 282 | 50,142 | (2,982) | 26,934 | 23,952 |
| 9615-00 | CENTRAL COMMUNITY TRANSIT | - | 362,809 | 209,799 | - | 572,608 | (34,244) | 101,090 | 66,845 |
| 9630-00 | SOUTH COUNTRY HEALTH ALLIANCE | - | 1,140,077 | 659,265 | - | 1,799,341 | (107,608) | 85,885 | (21,724) |
| 9633-00 | TOWNSHIP OF AURDAL | - | - | - | - | - | - | (212) | (212) |
| 9635-00 | TOWNSHIP OF AUSTIN | - | 1,257 | 727 | 1,831 | 3,815 | (119) | 62 | (56) |
| 9652-00 | TOWNSHIP OF BAYTOWN | - | 12,021 | 6,951 | - | 18,972 | (1,135) | 3,210 | 2,075 |
| 9660-00 | TOWNSHIP OF BECKER - SHERBURNE COUNTY | - | 15,357 | 8,880 | - | 24,238 | (1,450) | 3,090 | 1,640 |
| 9663-00 | NEW DISCOVERIES MONTESSORI ACADEMY | - | 172,661 | 99,844 | 43,123 | 315,628 | (16,297) | 19,198 | 2,901 |
| 9678-00 | NEW CENTURY CHARTER SCHOOL | - | 43,507 | 25,159 | 41,068 | 109,734 | (4,107) | (23,447) | (27,554) |
| 9679-00 | PARTNERSHIP ACADEMY | - | 264,929 | 153,199 | 69,702 | 487,829 | (25,006) | 6,452 | (18,554) |
| 9689-00 | TOWNSHIP OF BIRCHDALE | - | 1,607 | 929 | 314 | 2,851 | (152) | 299 | 147 |
| 9698-00 | TOWNSHIP OF MEDO | - | 1,200 | 694 | 1,252 | 3,146 | (113) | (190) | (303) |
| 9701-00 | TOWNSHIP OF MERIDEN | - | 1,647 | 952 | 4,388 | 6,987 | (155) | (210) | (365) |
| 9724-00 | PRAIRIE CREEK COMMUNITY SCHOOL | - | 56,369 | 32,596 | 2,187 | 91,153 | (5,321) | 3,553 | (1,767) |
| 9729-00 | TOWNSHIP OF BRIDGEWATER | - | 12,096 | 6,995 | 8,537 | 27,628 | (1,142) | (5,560) | (6,702) |
| 9732-00 | TOWNSHIP OF BROOK PARK | - | 1,227 | 710 | - | 1,937 | (116) | 1,401 | 1,286 |
| 9743-00 | TOWNSHIP OF BRUCE | - | 2,285 | 1,321 | 2,160 | 5,767 | (216) | (370) | (586) |
| 9778-00 | TOWNSHIP OF BURLINGTON | - | 1,558 | 901 | 2,228 | 4,687 | (147) | (3,124) | (3,271) |
| 9780-00 | TOWNSHIP OF BUSE | - | 595 | 344 | 57 | 995 | (56) | (308) | (364) |
| 9790-00 | TOWNSHIP OF NEW HARTFORD | - | 148 | 85 | 12,235 | 12,468 | (14) | (10,001) | (10,015) |
| 9792-00 | TOWNSHIP OF NEW MARKET | - | 2,702 | 1,562 | - | 4,264 | (255) | 3,155 | 2,900 |
| 9808-00 | TOWNSHIP OF NORMAN PINE COUNTY | - | 2,370 | 1,371 | 7,835 | 11,576 | (224) | (1,808) | (2,031) |
| 9809-00 | TOWNSHIP OF NORTH BRANCH | - | 3,289 | 1,902 | 4,623 | 9,813 | (310) | (543) | (853) |
| 9833-00 | TOWNSHIP OF CARLSTON | - | 689 | 399 | 14,114 | 15,202 | (65) | 560 | 495 |
| 9840-00 | TOWNSHIP OF CENTER CREEK | - | 854 | 494 | - | 1,348 | (81) | 940 | 859 |
| 9855-00 | TOWNSHIP OF CLITHERALL | - | 170 | 98 | - | 269 | (16) | 187 | 171 |
| 9872-00 | TOWNSHIP OF OAKPORT | - | 1,969 | 1,138 | 1,247 | 4,354 | (186) | 105 | (81) |
| 9883-00 | TOWNSHIP OF OLNEY | - | 7,559 | 4,371 | - | 11,929 | (713) | 7,899 | 7,185 |
| 9898-00 | TOWNSHIP OF OSAKIS | - | 4,214 | 2,437 | - | 6,651 | (398) | 4,636 | 4,239 |
| 9909-00 | TOWNSHIP OF PALMER | - | 3,930 | 2,272 | 6,963 | 13,165 | (371) | (5,379) | (5,750) |
| 9915-00 | TOWNSHIP OF PARKER-MORRISON COUNTY | - | 1,123 | 650 | 1,267 | 3,040 | (106) | (606) | (712) |
| 9922-00 | TOWNSHIP OF PERCH LAKE | - | 1,849 | 1,069 | 1,556 | 4,474 | (175) | 265 | 90 |
| 9925-00 | TOWNSHIP OF CUSHING | - | 11,775 | 6,809 | - | 18,584 | (1,111) | 12,955 | 11,844 |
| 9929-00 | TOWNSHIP OF DANE PRAIRIE | - | 7,295 | 4,218 | 7,242 | 18,756 | (689) | 4,148 | 3,459 |
| 9933-00 | TOWNSHIP OF PERRY LAKE | - | - | - | 5,242 | 5,242 | - | (1,557) | (1,557) |
| 9944-00 | TOWNSHIP OF PINE LAKE-CLEARWATER COUNTY | - | 1,318 | 762 | - | 2,081 | (124) | 1,450 | 1,326 |
| 9949-00 | TOWNSHIP OF PLEASANT HILL | - | 2,533 | 1,465 | 7,045 | 11,043 | (239) | 1,974 | 1,735 |
| 9959-00 | TOWNSHIP OF POMROY | - | 806 | 466 | 7 | 1,279 | (76) | 961 | 884 |
| 9977-00 | TOWNSHIP OF DEER RIVER | - | 1,220 | 705 | - | 1,925 | (115) | 1,342 | 1,227 |
| | STATE OF MINNESOTA | - | 31,060,346 | 17,961,063 | 14,808,015 | 63,829,424 | (2,931,691) | (9,059,088) | (11,990,778) |
| | NO EMPLOYER LISTED | - | - | - | - | - | - | - | - |
| | TOTAL | \$ - | \$ 1,318,636,000 | \$ 762,519,000 | \$ 156,568,585 | \$ 2,237,723,585 | \$ (124,462,000) | \$ (704,494) | \$ (125,166,494) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|-----------------------------------|---------------|--------------------|
| 0002-00 | AITKIN COUNTY | \$ 289,154 | 0.1076% |
| 0006-00 | ANOKA COUNTY | 3,338,411 | 1.2428% |
| 0008-01 | BECKER COUNTY | 502,045 | 0.1869% |
| 0010-00 | BELTRAMI COUNTY | 689,632 | 0.2567% |
| 0012-00 | BENTON COUNTY REVENUE | 422,820 | 0.1574% |
| 0014-00 | BIG STONE COUNTY | 141,086 | 0.0525% |
| 0016-00 | BLUE EARTH COUNTY | 749,530 | 0.2790% |
| 0018-00 | BROWN COUNTY | 226,780 | 0.0844% |
| 0020-00 | CARLTON COUNTY | 551,412 | 0.2053% |
| 0022-00 | CARVER COUNTY | 1,605,964 | 0.5978% |
| 0024-00 | CASS COUNTY | 930,943 | 0.3466% |
| 0026-00 | CHIPPEWA COUNTY | 207,778 | 0.0773% |
| 0030-00 | CHISAGO COUNTY | 904,124 | 0.3366% |
| 0032-00 | CLAY COUNTY | 641,832 | 0.2389% |
| 0034-00 | CLEARWATER COUNTY | 125,944 | 0.0469% |
| 0038-00 | COOK COUNTY | 243,252 | 0.0906% |
| 0040-00 | COTTONWOOD COUNTY | 165,854 | 0.0617% |
| 0042-01 | CROW WING COUNTY | 858,520 | 0.3196% |
| 0046-00 | DAKOTA COUNTY | 1,874,094 | 0.6977% |
| 0048-00 | DODGE COUNTY | 451,271 | 0.1680% |
| 0050-00 | DOUGLAS COUNTY | 666,815 | 0.2482% |
| 0052-00 | FARIBAULT COUNTY CENTRAL SERVICES | 261,191 | 0.0972% |
| 0054-00 | FILLMORE COUNTY | 349,220 | 0.1300% |
| 0056-01 | FREEBORN COUNTY | 414,210 | 0.1542% |
| 0058-00 | GOODHUE COUNTY | 833,731 | 0.3104% |
| 0060-00 | GRANT COUNTY | 181,786 | 0.0677% |
| 0138-00 | HOUSTON COUNTY | 247,956 | 0.0923% |
| 0140-00 | HUBBARD COUNTY | 386,410 | 0.1438% |
| 0142-00 | ISANTI COUNTY | 442,087 | 0.1646% |
| 0144-00 | ITASCA COUNTY | 829,802 | 0.3089% |
| 0148-00 | JACKSON COUNTY | 239,773 | 0.0893% |
| 0150-00 | KANABEC COUNTY REVENUE | 392,991 | 0.1463% |
| 0152-00 | KANDIYOHI COUNTY | 616,883 | 0.2296% |
| 0156-00 | KITTSOON COUNTY | 126,556 | 0.0471% |
| 0158-00 | KOOCHICHING COUNTY | 255,572 | 0.0951% |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | 126,705 | 0.0472% |
| 0162-00 | LAKE COUNTY | 246,627 | 0.0918% |
| 0164-01 | LAKE OF THE WOODS COUNTY | 139,382 | 0.0519% |
| 0166-00 | LE SUEUR COUNTY | 445,720 | 0.1659% |
| 0168-00 | LINCOLN COUNTY | 106,765 | 0.0397% |
| 0172-00 | LYON COUNTY | 280,964 | 0.1046% |
| 0176-00 | MAHNOMEN COUNTY | 192,526 | 0.0717% |
| 0178-00 | MARSHALL COUNTY | 266,033 | 0.0990% |
| 0180-00 | MARTIN COUNTY | 252,672 | 0.0941% |
| 0181-00 | MC LEOD COUNTY | 447,379 | 0.1665% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|------------------------------|---------------|--------------------|
| 0182-00 | MEEKER COUNTY | \$ 417,923 | 0.1556% |
| 0186-00 | MILLE LACS COUNTY | 550,875 | 0.2051% |
| 0188-00 | MORRISON COUNTY | 407,303 | 0.1516% |
| 0190-01 | MOWER COUNTY | 482,384 | 0.1796% |
| 0192-00 | MURRAY COUNTY | 182,618 | 0.0680% |
| 0194-00 | NICOLLET COUNTY | 302,682 | 0.1127% |
| 0196-00 | NOBLES COUNTY | 200,366 | 0.0746% |
| 0198-00 | NORMAN COUNTY | 124,690 | 0.0464% |
| 0202-00 | OLMSTED COUNTY | 1,571,265 | 0.5849% |
| 0206-00 | OTTER TAIL COUNTY | 752,577 | 0.2802% |
| 0208-00 | PENNINGTON COUNTY REVENUE | 172,331 | 0.0642% |
| 0212-00 | PINE COUNTY | 653,732 | 0.2434% |
| 0214-00 | PIPESTONE COUNTY | 234,137 | 0.0872% |
| 0216-00 | POLK COUNTY | 432,661 | 0.1611% |
| 0218-00 | POPE COUNTY | 207,342 | 0.0772% |
| 0230-01 | RAMSEY COUNTY | 4,571,904 | 1.7019% |
| 0290-00 | RED LAKE COUNTY | 132,556 | 0.0493% |
| 0292-00 | REDWOOD COUNTY | 214,063 | 0.0797% |
| 0296-00 | RENVILLE COUNTY | 272,993 | 0.1016% |
| 0298-00 | RICE COUNTY | 691,747 | 0.2575% |
| 0302-00 | ROCK COUNTY | 214,122 | 0.0797% |
| 0304-00 | ROSEAU COUNTY | 181,443 | 0.0675% |
| 0308-00 | ST LOUIS COUNTY | 2,100,012 | 0.7818% |
| 0318-00 | SCOTT COUNTY | 971,783 | 0.3618% |
| 0320-01 | SHERBURNE COUNTY | 1,620,880 | 0.6034% |
| 0322-00 | SIBLEY COUNTY | 288,491 | 0.1074% |
| 0324-00 | STEARNS COUNTY | 1,385,231 | 0.5157% |
| 0326-00 | STEELE COUNTY | 404,204 | 0.1505% |
| 0328-00 | STEVENS COUNTY | 230,270 | 0.0857% |
| 0332-00 | SWIFT COUNTY | 210,253 | 0.0783% |
| 0334-00 | TODD COUNTY | 307,312 | 0.1144% |
| 0336-00 | TRAVERSE COUNTY | 91,002 | 0.0339% |
| 0338-00 | WABASHA COUNTY | 316,484 | 0.1178% |
| 0340-00 | WADENA COUNTY | 214,837 | 0.0800% |
| 0342-00 | WASECA COUNTY | 223,455 | 0.0832% |
| 0344-00 | WASHINGTON COUNTY | 2,759,657 | 1.0273% |
| 0346-00 | WATONWAN COUNTY | 151,144 | 0.0563% |
| 0348-00 | WILKIN COUNTY | 97,656 | 0.0364% |
| 0350-03 | WINONA COUNTY | 384,593 | 0.1432% |
| 0352-01 | WRIGHT COUNTY | 3,262,976 | 1.2147% |
| 0354-00 | YELLOW MEDICINE COUNTY | 170,112 | 0.0633% |
| 0400-00 | HENNEPIN COUNTY | 8,085,003 | 3.0097% |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | 212,111 | 0.0790% |
| 0747-00 | TRI-CITY POLICE DEPARTMENT | - | 0.0000% |
| 0748-00 | MILLE LACS TRIBAL POLICE | 443,177 | 0.1650% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 0758-00 | LEECH LAKE BAND OF OJIBWE | \$ 240,493 | 0.0895% |
| 0759-00 | LAKES AREA POLICE | 243,275 | 0.0906% |
| 0766-00 | LOWER SIOUX COMMUNITY POLICE DEPARTMENT | 93,892 | 0.0350% |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | 17,191 | 0.0064% |
| 0780-00 | PRAIRIE ISLAND INDIAN COMMUNITY | 158,841 | 0.0591% |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 3,853,076 | 1.4344% |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | 18,519 | 0.0069% |
| 0817-00 | SOUTH METRO FIRE DISTRICT | 971,658 | 0.3617% |
| 0826-00 | UPPER SIOUX COMMUNITY | 58,264 | 0.0217% |
| 0840-00 | ISANTI AREA JOINT FIRE DISTRICT | 18,678 | 0.0070% |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | 523,581 | 0.1949% |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | 82,793 | 0.0308% |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | 26,285 | 0.0098% |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | 122,319 | 0.0455% |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | 0.0000% |
| 0939-00 | MINNESOTA DEPARTMENT OF REVENUE | - | 0.0000% |
| 0944-00 | BELGRADE BROOTEN POLICE BOARD | 26,730 | 0.0100% |
| 0993-00 | FOND DU LAC POLICE DEPARTMENT | 364,655 | 0.1357% |
| 3001-00 | CITY OF FISHER | 12,452 | 0.0046% |
| 3008-00 | CITY OF ADA | 55,322 | 0.0206% |
| 3012-01 | CITY OF ADAMS | - | 0.0000% |
| 3013-00 | CITY OF ADRIAN | 32,527 | 0.0121% |
| 3020-00 | CITY OF LOWRY | 530 | 0.0002% |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | 11,648 | 0.0043% |
| 3032-00 | CITY OF AITKIN | 100,514 | 0.0374% |
| 3042-00 | CITY OF AKELEY | 8,833 | 0.0033% |
| 3056-01 | CITY OF ALBANY | 62,286 | 0.0232% |
| 3058-00 | CITY OF ALBERT LEA | 783,714 | 0.2917% |
| 3066-00 | CITY OF ALBERTVILLE | 30,172 | 0.0112% |
| 3078-00 | CITY OF ALDEN | - | 0.0000% |
| 3084-00 | CITY OF ALEXANDRIA | 478,601 | 0.1782% |
| 3120-00 | CITY OF ANDOVER | 60,245 | 0.0224% |
| 3136-01 | CITY OF ANNANDALE | 95,184 | 0.0354% |
| 3138-00 | CITY OF ANOKA | 645,116 | 0.2402% |
| 3148-00 | CITY OF APPLETON | 43,492 | 0.0162% |
| 3149-00 | CITY OF APPLE VALLEY | 1,389,121 | 0.5171% |
| 3168-00 | CITY OF ARLINGTON | 58,267 | 0.0217% |
| 3188-00 | CITY OF ASHBY | - | 0.0000% |
| 3204-00 | CITY OF ATWATER | 7,801 | 0.0029% |
| 3208-00 | CITY OF AUDUBON | 15,262 | 0.0057% |
| 3222-00 | CITY OF AUSTIN | 797,297 | 0.2968% |
| 3232-00 | CITY OF AVON | 53,164 | 0.0198% |
| 3234-00 | CITY OF BABBITT | 78,196 | 0.0291% |
| 3242-00 | CITY OF BAGLEY | 42,574 | 0.0158% |
| 3266-00 | CITY OF BARNESVILLE | 67,215 | 0.0250% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------|---------------|--------------------|
| 3298-00 | CITY OF BATTLE LAKE | \$ 15,178 | 0.0057% |
| 3302-00 | CITY OF BAUDETTE | - | 0.0000% |
| 3306-01 | CITY OF BAXTER | 263,344 | 0.0980% |
| 3310-00 | CITY OF BAYPORT | 136,188 | 0.0507% |
| 3348-00 | CITY OF BECKER | 125,351 | 0.0467% |
| 3362-00 | CITY OF BELGRADE | - | 0.0000% |
| 3366-00 | CITY OF BELLE PLAINE | 238,336 | 0.0887% |
| 3386-00 | CITY OF BEMIDJI | 723,357 | 0.2693% |
| 3396-00 | CITY OF BENSON | 118,842 | 0.0442% |
| 3426-00 | CITY OF BIG LAKE | 297,123 | 0.1106% |
| 3472-00 | CITY OF BLACKDUCK | 15,799 | 0.0059% |
| 3476-00 | CITY OF BLAINE | 1,965,675 | 0.7317% |
| 3494-00 | CITY OF BLOOMING PRAIRIE | 56,019 | 0.0209% |
| 3498-00 | CITY OF BLOOMINGTON | 4,135,524 | 1.5395% |
| 3502-00 | CITY OF BLUE EARTH | 91,484 | 0.0341% |
| 3530-00 | CITY OF BOVEY | - | 0.0000% |
| 3552-00 | CITY OF BRAHAM | 75,309 | 0.0280% |
| 3554-00 | CITY OF BRAINERD | 514,614 | 0.1916% |
| 3572-00 | CITY OF BRECKENRIDGE | 92,515 | 0.0344% |
| 3575-00 | CITY OF BREEZY POINT | 131,037 | 0.0488% |
| 3576-00 | TOWNSHIP OF BREITUNG | 15,005 | 0.0056% |
| 3602-00 | CITY OF BROOKLYN CENTER | 910,435 | 0.3389% |
| 3604-00 | CITY OF BROOKLYN PARK | 3,561,498 | 1.3258% |
| 3622-00 | CITY OF BROWNSDALE | 10,895 | 0.0041% |
| 3628-00 | CITY OF BROWNTON | 17,600 | 0.0066% |
| 3646-00 | CITY OF BUFFALO | 358,558 | 0.1335% |
| 3648-00 | CITY OF BUFFALO LAKE | 29,945 | 0.0111% |
| 3660-01 | CITY OF NOWTHEN | 4,499 | 0.0017% |
| 3678-00 | CITY OF BURNSVILLE | 3,251,464 | 1.2104% |
| 3708-00 | CITY OF CALEDONIA | 81,055 | 0.0302% |
| 3712-00 | CITY OF CALLAWAY | 11,574 | 0.0043% |
| 3720-00 | CITY OF CAMBRIDGE | 296,532 | 0.1104% |
| 3736-00 | CITY OF CANBY | 11,636 | 0.0043% |
| 3746-00 | CITY OF CANNON FALLS | 135,595 | 0.0505% |
| 3766-00 | CITY OF CARLOS | - | 0.0000% |
| 3824-00 | CITY OF CHAMPLIN | 582,749 | 0.2169% |
| 3832-00 | CITY OF CHANHASSEN | 159,914 | 0.0595% |
| 3836-00 | CITY OF CHASKA | 869,820 | 0.3238% |
| 3840-00 | CITY OF CHATFIELD | 75,886 | 0.0282% |
| 3866-00 | CITY OF CHISHOLM | 217,062 | 0.0808% |
| 3874-00 | CITY OF CLARA CITY | - | 0.0000% |
| 3886-00 | CITY OF CLARKFIELD | - | 0.0000% |
| 3898-00 | CITY OF CLEARBROOK | 11,432 | 0.0043% |
| 3908-00 | CITY OF CLEVELAND | 24,845 | 0.0092% |
| 3913-00 | CITY OF CLIMAX | 1,293 | 0.0005% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------|---------------|--------------------|
| 3932-00 | CITY OF CLOQUET | \$ 372,446 | 0.1386% |
| 3958-00 | CITY OF COLD SPRING | 163,105 | 0.0607% |
| 3960-01 | CITY OF COLERAINE | 45,531 | 0.0169% |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | 793,668 | 0.2955% |
| 3982-00 | CITY OF COMFREY | - | 0.0000% |
| 4008-00 | CITY OF COON RAPIDS | 2,307,069 | 0.8588% |
| 4014-00 | CITY OF CORCORAN | 265,511 | 0.0988% |
| 4036-00 | CITY OF COSMOS | - | 0.0000% |
| 4038-00 | CITY OF COTTAGE GROVE | 1,346,479 | 0.5012% |
| 4064-00 | CITY OF CROOKSTON | 385,314 | 0.1434% |
| 4070-00 | CITY OF CROSBY | 107,371 | 0.0400% |
| 4072-00 | CITY OF CROSSLAKE | 101,925 | 0.0379% |
| 4082-00 | CITY OF CRYSTAL | 674,879 | 0.2512% |
| 4093-00 | CITY OF CYRUS | - | 0.0000% |
| 4122-00 | CITY OF DANUBE | 7,365 | 0.0027% |
| 4146-00 | CITY OF DAWSON | 48,407 | 0.0180% |
| 4150-00 | CITY OF DAYTON | 302,907 | 0.1128% |
| 4158-00 | CITY OF DEEPHAVEN | 152,338 | 0.0567% |
| 4170-00 | CITY OF DEER RIVER | 59,072 | 0.0220% |
| 4182-00 | CITY OF DEERWOOD | 41,302 | 0.0154% |
| 4226-00 | CITY OF DETROIT LAKES | 317,378 | 0.1181% |
| 4240-00 | CITY OF DILWORTH | 93,274 | 0.0347% |
| 4300-01 | CITY OF DULUTH | 5,386,791 | 2.0053% |
| 4301-00 | TOWNSHIP OF DULUTH | - | 0.0000% |
| 4336-00 | CITY OF DUNDAS | 29,823 | 0.0111% |
| 4346-00 | CITY OF EAGAN | 2,597,433 | 0.9669% |
| 4350-00 | CITY OF EAGLE BEND | - | 0.0000% |
| 4356-00 | CITY OF EAGLE LAKE | - | 0.0000% |
| 4362-00 | CITY OF EAST BETHEL | 29,416 | 0.0110% |
| 4366-00 | CITY OF EAST GRAND FORKS | 537,381 | 0.2000% |
| 4404-00 | CITY OF EDEN PRAIRIE | 1,907,090 | 0.7099% |
| 4406-00 | CITY OF EDEN VALLEY | 24,608 | 0.0092% |
| 4410-00 | CITY OF EDINA | 2,335,868 | 0.8696% |
| 4434-00 | CITY OF ELBOW LAKE | - | 0.0000% |
| 4452-00 | CITY OF ELK RIVER | 879,092 | 0.3273% |
| 4454-00 | CITY OF ELKO NEW MARKET | 128,682 | 0.0479% |
| 4486-00 | CITY OF ELMORE | - | 0.0000% |
| 4492-00 | CITY OF ELY | 105,641 | 0.0393% |
| 4505-00 | CITY OF EMILY | - | 0.0000% |
| 4546-00 | CITY OF EVELETH | 184,175 | 0.0686% |
| 4572-00 | CITY OF FAIRFAX | 44,022 | 0.0164% |
| 4578-00 | CITY OF FAIRMONT | 309,956 | 0.1154% |
| 4600-00 | CITY OF FARIBAULT | 863,210 | 0.3213% |
| 4610-00 | CITY OF FARMINGTON | 590,692 | 0.2199% |
| 4632-00 | CITY OF FERGUS FALLS | 486,391 | 0.1811% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|-----------------------------|---------------|--------------------|
| 4670-00 | CITY OF FLOODWOOD | \$ 5,792 | 0.0022% |
| 4686-00 | CITY OF FOLEY | 65,688 | 0.0245% |
| 4700-00 | CITY OF FOREST LAKE | 569,562 | 0.2120% |
| 4718-00 | CITY OF FOSSTON | 43,820 | 0.0163% |
| 4756-00 | CITY OF FRAZEE | 29,757 | 0.0111% |
| 4780-00 | CITY OF FRIDLEY | 1,069,055 | 0.3980% |
| 4788-00 | CITY OF FULDA | 30,855 | 0.0115% |
| 4816-00 | CITY OF GAYLORD | 63,062 | 0.0235% |
| 4842-00 | CITY OF GIBBON | 32,974 | 0.0123% |
| 4844-00 | CITY OF GILBERT | 133,897 | 0.0498% |
| 4860-00 | CITY OF GLENCOE | 163,030 | 0.0607% |
| 4870-00 | CITY OF GLENWOOD | 89,001 | 0.0331% |
| 4876-00 | CITY OF GLYNDON | 70,759 | 0.0263% |
| 4884-00 | CITY OF GOLDEN VALLEY | 726,653 | 0.2705% |
| 4896-00 | CITY OF GOODHUE | - | 0.0000% |
| 4904-00 | CITY OF GOODVIEW | 110,392 | 0.0411% |
| 4940-00 | CITY OF GRAND MEADOW | 24,432 | 0.0091% |
| 4952-00 | CITY OF GRAND RAPIDS | 385,648 | 0.1436% |
| 4960-00 | CITY OF GRANITE FALLS | 101,289 | 0.0377% |
| 5062-00 | CITY OF HALLOCK | 10,369 | 0.0039% |
| 5072-00 | CITY OF HAM LAKE | 20,259 | 0.0075% |
| 5096-02 | CITY OF HANCOCK | - | 0.0000% |
| 5122-00 | CITY OF HARRIS | - | 0.0000% |
| 5142-00 | CITY OF HASTINGS | 1,136,641 | 0.4231% |
| 5160-00 | CITY OF HAWLEY | 72,049 | 0.0268% |
| 5188-00 | CITY OF HECTOR | 50,378 | 0.0188% |
| 5208-00 | CITY OF HENDERSON | 34,583 | 0.0129% |
| 5224-00 | CITY OF HENNING | 21,890 | 0.0081% |
| 5234-00 | CITY OF HERMANTOWN | 371,028 | 0.1381% |
| 5240-00 | CITY OF HERON LAKE | 8,381 | 0.0031% |
| 5246-00 | CITY OF HIBBING | 904,804 | 0.3368% |
| 5266-00 | CITY OF HILL CITY | 36,347 | 0.0135% |
| 5304-00 | CITY OF HOKAH | 21,045 | 0.0078% |
| 5354-00 | CITY OF HOPKINS | 801,291 | 0.2983% |
| 5362-00 | CITY OF HOUSTON | 14,787 | 0.0055% |
| 5366-00 | CITY OF HOWARD LAKE | 68,449 | 0.0255% |
| 5376-00 | CITY OF HUGO | 24,148 | 0.0090% |
| 5392-00 | CITY OF HUTCHINSON | 419,950 | 0.1563% |
| 5416-00 | CITY OF INTERNATIONAL FALLS | 318,481 | 0.1186% |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | 1,391,119 | 0.5179% |
| 5442-00 | CITY OF ISANTI | 187,664 | 0.0699% |
| 5452-00 | CITY OF ISLE | 51,724 | 0.0193% |
| 5458-00 | CITY OF IVANHOE | - | 0.0000% |
| 5470-00 | CITY OF JANESVILLE | 63,059 | 0.0235% |
| 5500-00 | CITY OF JORDAN | 205,586 | 0.0765% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---------------------------------------|---------------|--------------------|
| 5528-00 | CITY OF KASSON | \$ 141,571 | 0.0527% |
| 5534-00 | CITY OF KEEWATIN | 42,027 | 0.0156% |
| 5556-00 | CITY OF KENYON | 60,027 | 0.0223% |
| 5586-01 | CITY OF KIMBALL | - | 0.0000% |
| 5626-00 | CITY OF LA CRESCENT | 126,062 | 0.0469% |
| 5650-00 | CITY OF LAKE BENTON | - | 0.0000% |
| 5654-00 | CITY OF LAKE CITY | 175,506 | 0.0653% |
| 5656-00 | CITY OF LAKE CRYSTAL | 38,374 | 0.0143% |
| 5662-00 | CITY OF LAKE ELMO | 136,711 | 0.0509% |
| 5702-00 | CITY OF LAKE PARK | 26,186 | 0.0097% |
| 5712-00 | CITY OF LAKE SHORE | 28,733 | 0.0107% |
| 5724-00 | CITY OF LAKEFIELD | 41,479 | 0.0154% |
| 5742-00 | CITY OF LAKEVILLE | 1,754,919 | 0.6533% |
| 5752-00 | CITY OF LAMBERTON | 8,304 | 0.0031% |
| 5794-00 | CITY OF LE CENTER | 71,379 | 0.0266% |
| 5804-00 | CITY OF LE SUEUR | 176,364 | 0.0657% |
| 5856-01 | CITY OF LESTER PRAIRIE | 20,123 | 0.0075% |
| 5862-00 | CITY OF LEWISTON | 27,724 | 0.0103% |
| 5906-00 | CITY OF LINO LAKES | 569,841 | 0.2121% |
| 5918-00 | CITY OF LITCHFIELD | 162,647 | 0.0605% |
| 5926-00 | CITY OF LITTLE FALLS | 302,463 | 0.1126% |
| 5960-00 | CITY OF LONG LAKE | 20,223 | 0.0075% |
| 5964-00 | CITY OF LONG PRAIRIE | 96,787 | 0.0360% |
| 5968-00 | CITY OF LONSDALE | 108,238 | 0.0403% |
| 6010-00 | CITY OF LYLE | - | 0.0000% |
| 6034-00 | CITY OF MADELIA | 64,073 | 0.0239% |
| 6040-00 | CITY OF MADISON LAKE | 29,591 | 0.0110% |
| 6048-00 | CITY OF MAHTOMEDI | 134,134 | 0.0499% |
| 6078-00 | CITY OF MANKATO | 1,429,386 | 0.5321% |
| 6100-00 | CITY OF MAPLE GROVE | 1,770,381 | 0.6590% |
| 6114-02 | CITY OF MAPLETON | 55,584 | 0.0207% |
| 6120-00 | CITY OF MAPLEWOOD | 2,019,087 | 0.7516% |
| 6140-00 | CITY OF MARSHALL | 386,209 | 0.1438% |
| 6198-00 | CITY OF MC GREGOR | - | 0.0000% |
| 6224-00 | CITY OF MEDINA | 210,037 | 0.0782% |
| 6232-00 | CITY OF MELROSE | 68,270 | 0.0254% |
| 6238-02 | CITY OF MENAHGA | 36,439 | 0.0136% |
| 6244-00 | CITY OF MENDOTA HEIGHTS | 398,988 | 0.1485% |
| 6272-00 | CITY OF MILACA | 90,392 | 0.0336% |
| 6296-00 | CITY OF MINNEAPOLIS | 35,464,044 | 13.2019% |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | 840,179 | 0.3128% |
| 6310-00 | CITY OF MINNEOTA | 11,380 | 0.0042% |
| 6318-00 | CITY OF MINNESOTA LAKE | 15,629 | 0.0058% |
| 6320-00 | CITY OF MINNETONKA | 2,011,933 | 0.7490% |
| 6324-00 | CITY OF MINNETRISTA | 295,636 | 0.1101% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------|---------------|--------------------|
| 6352-00 | CITY OF MONTEVIDEO | \$ 178,058 | 0.0663% |
| 6354-00 | CITY OF MONTGOMERY | 118,823 | 0.0442% |
| 6368-00 | CITY OF MOORHEAD | 1,545,790 | 0.5754% |
| 6382-00 | CITY OF MOOSE LAKE | 1,515 | 0.0006% |
| 6398-00 | CITY OF MORGAN | 12,307 | 0.0046% |
| 6406-00 | CITY OF MORRIS | - | 0.0000% |
| 6412-00 | CITY OF MORRISTOWN | - | 0.0000% |
| 6424-00 | CITY OF MOTLEY | 15,729 | 0.0059% |
| 6430-00 | CITY OF MOUND | 24,703 | 0.0092% |
| 6434-00 | CITY OF MOUNDS VIEW | 407,434 | 0.1517% |
| 6440-00 | CITY OF MOUNTAIN LAKE | 71,249 | 0.0265% |
| 6472-02 | CITY OF NASHWAUK | 42,847 | 0.0160% |
| 6506-00 | CITY OF NEW BRIGHTON | 675,849 | 0.2516% |
| 6518-00 | CITY OF NEW HOPE | 699,450 | 0.2604% |
| 6534-01 | CITY OF NEW PRAGUE | 216,601 | 0.0806% |
| 6540-00 | CITY OF NEW RICHLAND | 27,211 | 0.0101% |
| 6542-00 | CITY OF SCANDIA | 10,510 | 0.0039% |
| 6550-00 | CITY OF NEW ULM | 431,932 | 0.1608% |
| 6552-00 | CITY OF NEW YORK MILLS | 39,589 | 0.0147% |
| 6582-00 | CITY OF NISSWA | 96,466 | 0.0359% |
| 6616-02 | CITY OF NORTH BRANCH | 272,356 | 0.1014% |
| 6624-00 | CITY OF NORTH MANKATO | 324,060 | 0.1206% |
| 6634-00 | CITY OF NORTH ST PAUL | 427,541 | 0.1592% |
| 6638-00 | CITY OF NORTHFIELD | 526,153 | 0.1959% |
| 6674-00 | CITY OF OAK PARK HEIGHTS | 240,431 | 0.0895% |
| 6680-00 | CITY OF OAKDALE | 1,264,292 | 0.4706% |
| 6710-00 | CITY OF OLIVIA | 94,154 | 0.0350% |
| 6718-00 | CITY OF ONAMIA | 20,978 | 0.0078% |
| 6732-00 | CITY OF ORONO | 625,800 | 0.2330% |
| 6742-00 | CITY OF ORTONVILLE | - | 0.0000% |
| 6752-00 | CITY OF OSAKIS | 50,719 | 0.0189% |
| 6766-00 | CITY OF OSSEO | 214,074 | 0.0797% |
| 6780-00 | CITY OF OSTRANDER | - | 0.0000% |
| 6786-00 | CITY OF OWATONNA | 828,853 | 0.3086% |
| 6810-00 | CITY OF PARK RAPIDS | 164,473 | 0.0612% |
| 6820-01 | CITY OF PARKERS PRAIRIE | 29,305 | 0.0109% |
| 6834-00 | CITY OF PAYNESVILLE | 66,447 | 0.0247% |
| 6850-00 | CITY OF PELICAN RAPIDS | 66,318 | 0.0247% |
| 6862-00 | CITY OF PEQUOT LAKES | 77,788 | 0.0290% |
| 6870-00 | CITY OF PERHAM | 131,584 | 0.0490% |
| 6888-00 | CITY OF PIERZ | 26,599 | 0.0099% |
| 6890-00 | CITY OF PILLAGER | 18,386 | 0.0068% |
| 6892-00 | TOWNSHIP OF PIKE BAY | - | 0.0000% |
| 6906-00 | CITY OF PINE CITY | 14,984 | 0.0056% |
| 6924-00 | CITY OF PINE RIVER | 25,461 | 0.0095% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--------------------------|---------------|--------------------|
| 6930-00 | CITY OF PLAINVIEW | \$ 113,511 | 0.0423% |
| 6956-00 | CITY OF PLYMOUTH | 2,131,874 | 0.7936% |
| 7010-02 | CITY OF PRESTON | 47,814 | 0.0178% |
| 7016-00 | CITY OF PRINCETON | 214,905 | 0.0800% |
| 7022-00 | CITY OF PRIOR LAKE | 978,258 | 0.3642% |
| 7026-00 | CITY OF PROCTOR | 118,825 | 0.0442% |
| 7048-00 | CITY OF RAMSEY | 661,139 | 0.2461% |
| 7050-00 | CITY OF RANDALL | - | 0.0000% |
| 7078-00 | CITY OF RED WING | 1,244,348 | 0.4632% |
| 7084-00 | CITY OF REDWOOD FALLS | 206,993 | 0.0771% |
| 7104-00 | CITY OF RENVILLE | 39,873 | 0.0148% |
| 7110-00 | CITY OF RICE | 31,239 | 0.0116% |
| 7132-00 | CITY OF RICHFIELD | 1,647,781 | 0.6134% |
| 7160-00 | CITY OF ROBBINSDALE | 490,452 | 0.1826% |
| 7164-00 | CITY OF ROCHESTER | 5,742,797 | 2.1378% |
| 7206-00 | CITY OF ROGERS | 575,195 | 0.2141% |
| 7238-00 | CITY OF ROSEAU | 98,456 | 0.0367% |
| 7250-00 | CITY OF ROSEMOUNT | 722,448 | 0.2689% |
| 7258-00 | CITY OF ROSEVILLE | 1,793,025 | 0.6675% |
| 7286-00 | CITY OF ROYALTON | 23,621 | 0.0088% |
| 7294-00 | CITY OF RUSHFORD | 59,367 | 0.0221% |
| 7318-00 | CITY OF ST ANTHONY | 664,542 | 0.2474% |
| 7324-00 | CITY OF ST CHARLES | 94,240 | 0.0351% |
| 7330-00 | CITY OF ST CLOUD | 3,720,818 | 1.3851% |
| 7334-00 | CITY OF ST FRANCIS | 260,552 | 0.0970% |
| 7340-00 | CITY OF ST JAMES | 109,842 | 0.0409% |
| 7350-00 | CITY OF ST JOSEPH | 194,717 | 0.0725% |
| 7356-00 | CITY OF ST LOUIS PARK | 2,007,019 | 0.7471% |
| 7368-00 | CITY OF ST MICHAEL | 13,786 | 0.0051% |
| 7370-00 | CITY OF ST PAUL | 22,222,396 | 8.2725% |
| 7474-00 | CITY OF ST PAUL PARK | 156,881 | 0.0584% |
| 7476-01 | CITY OF ST PETER | 283,133 | 0.1054% |
| 7524-00 | CITY OF SARTELL | 505,117 | 0.1880% |
| 7526-00 | CITY OF SAUK CENTRE | 133,501 | 0.0497% |
| 7532-00 | CITY OF SAUK RAPIDS | 352,781 | 0.1313% |
| 7536-00 | CITY OF SAVAGE | 988,953 | 0.3681% |
| 7562-00 | CITY OF SEBEKA | 20,857 | 0.0078% |
| 7578-00 | CITY OF SHAKOPEE | 1,435,927 | 0.5345% |
| 7638-00 | CITY OF SILVER BAY | 74,439 | 0.0277% |
| 7648-00 | CITY OF SILVER LAKE | - | 0.0000% |
| 7680-00 | CITY OF SLAYTON | 72,621 | 0.0270% |
| 7682-00 | CITY OF SLEEPY EYE | 118,068 | 0.0440% |
| 7692-00 | CITY OF SOUTH ST PAUL | 686,489 | 0.2556% |
| 7742-00 | CITY OF SPRING GROVE | - | 0.0000% |
| 7750-00 | CITY OF SPRING LAKE PARK | 220,898 | 0.0822% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|---|---------------|--------------------|
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | \$ 76,846 | 0.0286% |
| 7796-00 | CITY OF STAPLES | 111,015 | 0.0413% |
| 7804-00 | CITY OF STARBUCK | 65,801 | 0.0245% |
| 7824-00 | CITY OF STILLWATER | 878,708 | 0.3271% |
| 7966-00 | CITY OF THIEF RIVER FALLS | 390,114 | 0.1452% |
| 8014-00 | CITY OF TRACY | 47,176 | 0.0176% |
| 8026-00 | 0 | 12,153 | 0.0045% |
| 8040-00 | CITY OF TRUMAN | 5,572 | 0.0021% |
| 8062-00 | CITY OF TWIN VALLEY | 6,106 | 0.0023% |
| 8064-00 | CITY OF TWO HARBORS | 160,973 | 0.0599% |
| 8070-00 | CITY OF TYLER | 30,850 | 0.0115% |
| 8102-01 | CITY OF VADNAIS HEIGHTS | 84,067 | 0.0313% |
| 8130-00 | CITY OF VERNDALE | 7,475 | 0.0028% |
| 8148-00 | CITY OF VICTORIA | 42,115 | 0.0157% |
| 8168-00 | CITY OF VIRGINIA | 955,808 | 0.3558% |
| 8188-00 | CITY OF WABASHA | 120,575 | 0.0449% |
| 8194-00 | CITY OF WACONIA | 24,179 | 0.0090% |
| 8202-00 | CITY OF WADENA | 146,835 | 0.0547% |
| 8210-00 | CITY OF WAITE PARK | 258,489 | 0.0962% |
| 8222-00 | CITY OF WALKER | 39,623 | 0.0148% |
| 8226-00 | CITY OF WALNUT GROVE | 13,283 | 0.0049% |
| 8260-00 | CITY OF WARROAD | 76,633 | 0.0285% |
| 8266-00 | CITY OF WASECA | 355,260 | 0.1322% |
| 8284-00 | CITY OF WATERTOWN | 18,853 | 0.0070% |
| 8286-00 | CITY OF WATERVILLE | 68,307 | 0.0254% |
| 8296-00 | CITY OF WAUBUN | 3,952 | 0.0015% |
| 8308-00 | CITY OF WAYZATA | 306,715 | 0.1142% |
| 8324-00 | CITY OF WELLS | 87,342 | 0.0325% |
| 8334-00 | CITY OF WEST CONCORD | 22,537 | 0.0084% |
| 8342-00 | CITY OF WEST ST PAUL | 819,349 | 0.3050% |
| 8354-00 | CITY OF WESTBROOK | 19,094 | 0.0071% |
| 8376-00 | CITY OF WHEATON | - | 0.0000% |
| 8384-00 | CITY OF WHITE BEAR LAKE | 1,023,349 | 0.3810% |
| 8412-00 | CITY OF WILLMAR | 598,072 | 0.2226% |
| 8446-00 | CITY OF WINDOM | 148,046 | 0.0551% |
| 8460-00 | CITY OF WINNEBAGO | 34,805 | 0.0130% |
| 8462-00 | CITY OF WINONA | 1,095,638 | 0.4079% |
| 8470-00 | CITY OF WINSTED | 79,846 | 0.0297% |
| 8472-00 | CITY OF WINTHROP | 69,572 | 0.0259% |
| 8496-00 | CITY OF WOODBURY | 2,048,500 | 0.7626% |
| 8518-01 | CITY OF WORTHINGTON | 428,016 | 0.1593% |
| 8546-00 | CITY OF WYOMING | 182,528 | 0.0679% |
| 8570-00 | CITY OF ZUMBROTA | 106,583 | 0.0397% |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | 311,001 | 0.1158% |
| 9165-00 | EXCELSIOR FIRE DISTRICT | 55,298 | 0.0206% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|--|----------------|--------------------|
| 9191-00 | CITY OF CUYUNA | \$ 10,404 | 0.0039% |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | 3,747,927 | 1.3952% |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | 403,222 | 0.1501% |
| 9300-00 | THREE RIVERS PARK DISTRICT | 269,718 | 0.1004% |
| 9304-00 | METROPOLITAN COUNCIL | 3,069,030 | 1.1425% |
| 9396-00 | POLICE DEPT OF SHERBURN AND WELCOME | 45,544 | 0.0170% |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | 341,371 | 0.1271% |
| 9495-00 | DEPT OF MILITARY AFFAIRS | 583,603 | 0.2173% |
| 9545-00 | UNIVERSITY OF MINNESOTA | 2,176,418 | 0.8102% |
| 9562-00 | WEST METRO FIRE-RESCUE DISTRICT | 234,680 | 0.0874% |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | 230,114 | 0.0857% |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | 273,175 | 0.1017% |
| | STATE OF MINNESOTA | 9,000,000 | 3.3504% |
| | TOTAL | \$ 268,628,277 | 100.0000% |

See accompanying Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

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**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|----------------------------------|-----------------------|---|-------------------|--|---|------------------------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | | |
| 0002-00 | AITKIN COUNTY | \$ 1,261,191 | \$ 3,304,589 | \$ (416,760) | \$ 582,711 | \$ - | \$ 956,388 | \$ 37,815 | \$ 1,576,913 | |
| 0006-00 | ANOKA COUNTY | 14,560,997 | 38,152,898 | (4,811,677) | 6,727,643 | - | 11,041,905 | 1,590,079 | 19,359,627 | |
| 0008-01 | BECKER COUNTY | 2,189,747 | 5,737,602 | (723,601) | 1,011,733 | - | 1,660,531 | 349,727 | 3,021,993 | |
| 0010-00 | BELTRAMI COUNTY | 3,007,939 | 7,881,437 | (993,972) | 1,389,763 | - | 2,280,982 | 177,227 | 3,847,972 | |
| 0012-00 | BENTON COUNTY REVENUE | 1,844,195 | 4,832,181 | (609,414) | 852,077 | - | 1,398,491 | 19,669 | 2,270,237 | |
| 0014-00 | BIG STONE COUNTY | 615,367 | 1,612,393 | (203,348) | 284,319 | - | 466,646 | 180,161 | 931,126 | |
| 0016-00 | BLUE EARTH COUNTY | 3,269,192 | 8,565,977 | (1,080,304) | 1,510,471 | - | 2,479,096 | 616,903 | 4,606,470 | |
| 0018-00 | BROWN COUNTY | 989,137 | 2,591,748 | (326,860) | 457,013 | - | 750,083 | 136,512 | 1,343,607 | |
| 0020-00 | CARLTON COUNTY | 2,405,068 | 6,301,789 | (794,754) | 1,111,218 | - | 1,823,813 | 362,234 | 3,297,265 | |
| 0022-00 | CARVER COUNTY | 7,004,661 | 18,353,696 | (2,314,688) | 3,236,376 | - | 5,311,779 | 527,415 | 9,075,570 | |
| 0024-00 | CASS COUNTY | 4,060,455 | 10,639,252 | (1,341,776) | 1,876,059 | - | 3,079,127 | 499,049 | 5,454,234 | |
| 0026-00 | CHIPPEWA COUNTY | 906,254 | 2,374,578 | (299,471) | 418,718 | - | 687,231 | 164,759 | 1,270,708 | |
| 0030-00 | CHISAGO COUNTY | 3,943,476 | 10,332,744 | (1,303,121) | 1,822,011 | - | 2,990,420 | 281,326 | 5,093,757 | |
| 0032-00 | CLAY COUNTY | 2,799,449 | 7,335,150 | (925,077) | 1,293,434 | - | 2,122,880 | 34,599 | 3,450,913 | |
| 0034-00 | CLEARWATER COUNTY | 549,324 | 1,439,345 | (181,524) | 253,805 | - | 416,564 | 31,651 | 702,019 | |
| 0038-00 | COOK COUNTY | 1,060,983 | 2,780,000 | (350,601) | 490,208 | - | 804,565 | 40,155 | 1,334,928 | |
| 0040-00 | COTTONWOOD COUNTY | 723,397 | 1,895,455 | (239,046) | 334,233 | - | 548,567 | 29,726 | 912,526 | |
| 0042-01 | CROW WING COUNTY | 3,744,570 | 9,811,568 | (1,237,392) | 1,730,110 | - | 2,839,585 | 477,329 | 5,047,024 | |
| 0046-00 | DAKOTA COUNTY | 8,174,152 | 21,418,011 | (2,701,146) | 3,776,718 | - | 6,198,628 | 1,240,798 | 11,216,145 | |
| 0048-00 | DODGE COUNTY | 1,968,287 | 5,157,328 | (650,420) | 909,411 | - | 1,492,592 | 107,137 | 2,509,140 | |
| 0050-00 | DOUGLAS COUNTY | 2,908,416 | 7,620,667 | (961,085) | 1,343,781 | - | 2,205,512 | 142,839 | 3,692,132 | |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | 1,139,227 | 2,985,016 | (376,457) | 526,359 | - | 863,899 | 68,188 | 1,458,447 | |
| 0054-00 | FILLMORE COUNTY | 1,523,178 | 3,991,050 | (503,334) | 703,757 | - | 1,155,058 | 68,267 | 1,927,081 | |
| 0056-01 | FREEBORN COUNTY | 1,806,639 | 4,733,778 | (597,003) | 834,725 | - | 1,370,012 | 138,980 | 2,343,717 | |
| 0058-00 | GOODHUE COUNTY | 3,636,446 | 9,528,259 | (1,201,662) | 1,680,154 | - | 2,757,592 | 152,408 | 4,590,153 | |
| 0060-00 | GRANT COUNTY | 792,890 | 2,077,539 | (262,010) | 366,340 | - | 601,265 | 127,025 | 1,094,630 | |
| 0138-00 | HOUSTON COUNTY | 1,081,498 | 2,833,754 | (357,381) | 499,686 | - | 820,122 | 55,027 | 1,374,836 | |
| 0140-00 | HUBBARD COUNTY | 1,685,386 | 4,416,070 | (556,935) | 778,702 | - | 1,278,063 | 178,706 | 2,235,472 | |
| 0142-00 | ISANTI COUNTY | 1,928,233 | 5,052,378 | (637,184) | 890,905 | - | 1,462,219 | 134,749 | 2,487,873 | |
| 0144-00 | ITASCA COUNTY | 3,619,309 | 9,483,358 | (1,196,000) | 1,672,236 | - | 2,744,597 | 533,767 | 4,950,600 | |
| 0148-00 | JACKSON COUNTY | 1,045,806 | 2,740,235 | (345,586) | 483,196 | - | 793,057 | 61,534 | 1,337,786 | |
| 0150-00 | KANABEC COUNTY REVENUE | 1,714,093 | 4,491,287 | (566,422) | 791,966 | - | 1,299,832 | 120,118 | 2,211,916 | |
| 0152-00 | KANDIYOHI COUNTY | 2,690,630 | 7,050,020 | (889,118) | 1,243,156 | - | 2,040,360 | 217,534 | 3,501,050 | |
| 0156-00 | KITSON COUNTY | 551,995 | 1,446,343 | (182,407) | 255,039 | - | 418,589 | 58,827 | 732,455 | |
| 0158-00 | KOOCHICING COUNTY | 1,114,715 | 2,920,789 | (368,357) | 515,034 | - | 845,311 | 170,563 | 1,530,908 | |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | 552,643 | 1,448,041 | (182,621) | 255,339 | - | 419,080 | 5,100 | 679,518 | |
| 0162-00 | LAKE COUNTY | 1,075,704 | 2,818,573 | (355,466) | 497,009 | - | 815,729 | 392 | 1,313,130 | |
| 0164-01 | LAKE OF THE WOODS COUNTY | 607,935 | 1,592,919 | (200,892) | 280,885 | - | 461,010 | 68,212 | 810,107 | |
| 0166-00 | LE SUEUR COUNTY | 1,944,076 | 5,093,891 | (642,419) | 898,225 | - | 1,474,233 | 67,411 | 2,439,869 | |
| 0168-00 | LINCOLN COUNTY | 465,674 | 1,220,164 | (153,882) | 215,156 | - | 353,130 | 52,341 | 620,627 | |
| 0172-00 | LYON COUNTY | 1,225,470 | 3,210,991 | (404,956) | 566,206 | - | 929,299 | 26,452 | 1,521,957 | |
| 0176-00 | MAHNOTEN COUNTY | 839,731 | 2,200,273 | (277,489) | 387,982 | - | 636,785 | 44,836 | 1,069,604 | |
| 0178-00 | MARSHALL COUNTY | 1,160,345 | 3,040,350 | (383,436) | 536,116 | - | 879,914 | 98,930 | 1,514,960 | |
| 0180-00 | MARTIN COUNTY | 1,102,069 | 2,887,653 | (364,178) | 509,191 | - | 835,721 | 30,063 | 1,374,975 | |
| 0181-00 | MC LEOD COUNTY | 1,951,311 | 5,112,849 | (644,810) | 901,568 | - | 1,479,720 | 198,513 | 2,579,801 | |
| 0182-00 | MEEKER COUNTY | 1,822,838 | 4,776,222 | (602,356) | 842,209 | - | 1,382,296 | 300,263 | 2,524,768 | |
| 0186-00 | MILLE LACS COUNTY | 2,402,726 | 6,295,652 | (793,980) | 1,110,136 | - | 1,822,037 | 37,474 | 2,969,646 | |
| 0188-00 | MORRISON COUNTY | 1,776,516 | 4,654,848 | (587,049) | 820,807 | - | 1,347,169 | 112,402 | 2,280,378 | |
| 0190-01 | MOWER COUNTY | 2,103,994 | 5,512,909 | (695,264) | 972,112 | - | 1,595,502 | 116,324 | 2,683,938 | |
| 0192-00 | MURRAY COUNTY | 796,516 | 2,087,040 | (263,208) | 368,016 | - | 604,014 | 11,644 | 983,674 | |
| 0194-00 | NICOLLET COUNTY | 1,320,194 | 3,459,188 | (436,258) | 609,972 | - | 1,001,130 | 72,467 | 1,683,569 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|-----------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0002-00 | AITKIN COUNTY | \$ - | \$ 562,887 | \$ 1,580,220 | \$ 114,767 | \$ 2,257,875 | \$ 310,734 | \$ (39,286) | \$ 271,448 |
| 0006-00 | ANOKA COUNTY | - | 6,498,776 | 18,244,320 | 156,359 | 24,899,455 | 3,587,556 | 186,294 | 3,773,850 |
| 0008-01 | BECKER COUNTY | - | 977,315 | 2,743,662 | 28,411 | 3,749,387 | 539,513 | 56,539 | 596,052 |
| 0010-00 | BELTRAMI COUNTY | - | 1,342,485 | 3,768,821 | 188,327 | 5,299,633 | 741,100 | 10,248 | 751,347 |
| 0012-00 | BENTON COUNTY REVENUE | - | 823,090 | 2,310,699 | 212,129 | 3,345,918 | 454,375 | (52,517) | 401,858 |
| 0014-00 | BIG STONE COUNTY | - | 274,647 | 771,030 | 4,299 | 1,049,976 | 151,615 | 37,563 | 189,178 |
| 0016-00 | BLUE EARTH COUNTY | - | 1,459,086 | 4,096,161 | 86,960 | 5,642,207 | 805,468 | 57,898 | 863,366 |
| 0018-00 | BROWN COUNTY | - | 441,466 | 1,239,347 | 33,339 | 1,714,152 | 243,705 | 6,192 | 249,897 |
| 0020-00 | CARLTON COUNTY | - | 1,073,416 | 3,013,450 | 141,358 | 4,228,224 | 592,564 | (4,254) | 588,310 |
| 0022-00 | CARVER COUNTY | - | 3,126,278 | 8,776,547 | 351,957 | 12,254,783 | 1,725,817 | (131,637) | 1,594,180 |
| 0024-00 | CASS COUNTY | - | 1,812,238 | 5,087,580 | 222,649 | 7,122,467 | 1,000,420 | 106,538 | 1,106,957 |
| 0026-00 | CHIPPEWA COUNTY | - | 404,474 | 1,135,498 | 33,679 | 1,573,652 | 223,284 | 23,822 | 247,106 |
| 0030-00 | CHISAGO COUNTY | - | 1,760,029 | 4,941,011 | 194,048 | 6,895,087 | 971,599 | 19,369 | 990,968 |
| 0032-00 | CLAY COUNTY | - | 1,249,433 | 3,507,593 | 92,611 | 4,849,637 | 689,732 | (12,652) | 677,080 |
| 0034-00 | CLEARWATER COUNTY | - | 245,171 | 688,280 | 130,642 | 1,064,093 | 135,343 | (22,034) | 113,309 |
| 0038-00 | COOK COUNTY | - | 473,532 | 1,329,367 | 133,495 | 1,936,394 | 261,406 | (53,673) | 207,733 |
| 0040-00 | COTTONWOOD COUNTY | - | 322,862 | 906,387 | 54,763 | 1,284,012 | 178,232 | (21,635) | 156,597 |
| 0042-01 | CROW WING COUNTY | - | 1,671,254 | 4,691,790 | 63,497 | 6,426,541 | 922,592 | 15,678 | 938,270 |
| 0046-00 | DAKOTA COUNTY | - | 3,648,238 | 10,241,871 | 319,006 | 14,209,115 | 2,013,958 | 129,919 | 2,143,877 |
| 0048-00 | DODGE COUNTY | - | 878,474 | 2,466,181 | 6,362 | 3,351,017 | 484,949 | 8,698 | 493,647 |
| 0050-00 | DOUGLAS COUNTY | - | 1,298,067 | 3,644,124 | 181,882 | 5,124,073 | 716,579 | 6,499 | 723,078 |
| 0052-00 | FARIBAULT COUNTY CENTRAL SERVICES | - | 508,453 | 1,427,404 | 12,349 | 1,948,206 | 280,684 | 32,448 | 313,132 |
| 0054-00 | FILLMORE COUNTY | - | 679,816 | 1,908,479 | 152,446 | 2,740,741 | 375,283 | 17,841 | 393,123 |
| 0056-01 | FREEBORN COUNTY | - | 806,328 | 2,263,644 | 166,756 | 3,236,728 | 445,122 | (60,443) | 384,679 |
| 0058-00 | GOODHUE COUNTY | - | 1,622,997 | 4,556,315 | 147,979 | 6,327,290 | 895,952 | (34,978) | 860,974 |
| 0060-00 | GRANT COUNTY | - | 353,878 | 993,458 | 61,468 | 1,408,803 | 195,353 | (7,190) | 188,163 |
| 0138-00 | HOUSTON COUNTY | - | 482,688 | 1,355,072 | 86,523 | 1,924,283 | 266,461 | (22,203) | 244,258 |
| 0140-00 | HUBBARD COUNTY | - | 752,212 | 2,111,719 | 327,639 | 3,191,570 | 415,248 | 7,804 | 423,052 |
| 0142-00 | ISANTI COUNTY | - | 860,597 | 2,415,995 | 128,317 | 3,404,909 | 475,080 | (17,636) | 457,444 |
| 0144-00 | ITASCA COUNTY | - | 1,615,348 | 4,534,843 | 324,727 | 6,474,918 | 891,730 | (109,684) | 782,046 |
| 0148-00 | JACKSON COUNTY | - | 466,758 | 1,310,352 | 87,226 | 1,864,336 | 257,667 | 2,363 | 260,030 |
| 0150-00 | KANABEC COUNTY REVENUE | - | 765,024 | 2,147,687 | 71,313 | 2,984,024 | 422,320 | (25,977) | 396,344 |
| 0152-00 | KANDIYOHI COUNTY | - | 1,200,866 | 3,371,247 | 165,777 | 4,737,889 | 662,921 | (63,773) | 599,147 |
| 0156-00 | KITTSOON COUNTY | - | 246,363 | 691,626 | 18,139 | 956,128 | 136,001 | 15,808 | 151,809 |
| 0158-00 | KOOCHICING COUNTY | - | 497,513 | 1,396,691 | 7,472 | 1,901,676 | 274,645 | 20,233 | 294,877 |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | - | 246,652 | 692,438 | 51,643 | 990,733 | 136,161 | (10,730) | 125,431 |
| 0162-00 | LAKE COUNTY | - | 480,102 | 1,347,812 | 157,896 | 1,985,810 | 265,033 | (75,017) | 190,016 |
| 0164-01 | LAKE OF THE WOODS COUNTY | - | 271,330 | 761,717 | 78,603 | 1,111,650 | 149,784 | (1,217) | 148,567 |
| 0166-00 | LE SUEUR COUNTY | - | 867,668 | 2,435,846 | 105,745 | 3,409,260 | 478,984 | 1,392 | 480,376 |
| 0168-00 | LINCOLN COUNTY | - | 207,837 | 583,470 | 56,049 | 847,356 | 114,733 | (3,508) | 111,225 |
| 0172-00 | LYON COUNTY | - | 546,944 | 1,535,462 | 26,015 | 2,108,422 | 301,933 | (16,884) | 285,049 |
| 0176-00 | MAHONOMEN COUNTY | - | 374,784 | 1,052,148 | 50,374 | 1,477,305 | 206,894 | (1,071) | 205,823 |
| 0178-00 | MARSHALL COUNTY | - | 517,878 | 1,453,864 | 18,613 | 1,990,355 | 285,887 | 29,300 | 315,187 |
| 0180-00 | MARTIN COUNTY | - | 491,869 | 1,380,846 | 83,087 | 1,955,802 | 271,529 | (6,370) | 265,159 |
| 0181-00 | MC LEOD COUNTY | - | 870,897 | 2,444,911 | 218,389 | 3,534,198 | 480,766 | 6,310 | 487,077 |
| 0182-00 | MEEKER COUNTY | - | 813,558 | 2,283,940 | 69,299 | 3,166,797 | 449,113 | 43,367 | 492,480 |
| 0186-00 | MILLE LACS COUNTY | - | 1,072,370 | 3,010,516 | 327,507 | 4,410,393 | 591,987 | (106,080) | 485,907 |
| 0188-00 | MORRISON COUNTY | - | 792,884 | 2,225,900 | 100,739 | 3,119,523 | 437,700 | (8,055) | 429,645 |
| 0190-01 | MOWER COUNTY | - | 939,042 | 2,636,216 | 5,638 | 3,580,895 | 518,384 | 35,224 | 553,608 |
| 0192-00 | MURRAY COUNTY | - | 355,496 | 998,001 | 77,275 | 1,430,772 | 196,247 | (24,479) | 171,768 |
| 0194-00 | NICOLLET COUNTY | - | 589,221 | 1,654,148 | 93,683 | 2,337,052 | 325,271 | (7,041) | 318,230 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|----------------------|--|---|------------------------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | | |
| 0196-00 | NOBLES COUNTY | \$ 873,926 | \$ 2,289,871 | \$ (288,789) | \$ 403,782 | \$ - | \$ 662,716 | \$ 3,820 | \$ 1,070,317 | |
| 0198-00 | NORMAN COUNTY | 543,853 | 1,425,011 | (179,716) | 251,277 | - | 412,415 | 132,576 | 796,269 | |
| 0202-00 | OLMSTED COUNTY | 6,853,317 | 17,957,142 | (2,264,676) | 3,166,450 | - | 5,197,011 | 183,427 | 8,546,889 | |
| 0206-00 | OTTER TAIL COUNTY | 3,282,483 | 8,600,802 | (1,084,696) | 1,516,612 | - | 2,489,175 | 147,072 | 4,152,859 | |
| 0208-00 | PENNINGTON COUNTY REVENUE | 751,650 | 1,969,482 | (248,382) | 347,286 | - | 569,992 | 75,469 | 992,747 | |
| 0212-00 | PINE COUNTY | 2,851,355 | 7,471,154 | (942,229) | 1,317,417 | - | 2,162,241 | 110,678 | 3,590,336 | |
| 0214-00 | PIPESTONE COUNTY | 1,021,224 | 2,675,824 | (337,463) | 471,838 | - | 774,415 | 51,146 | 1,297,400 | |
| 0216-00 | POLK COUNTY | 1,887,117 | 4,944,647 | (623,597) | 871,908 | - | 1,431,040 | - | 2,302,948 | |
| 0218-00 | POPE COUNTY | 904,354 | 2,369,600 | (298,844) | 417,840 | - | 685,791 | 136,546 | 1,240,177 | |
| 0230-01 | RAMSEY COUNTY | 19,941,071 | 52,249,832 | (6,589,521) | 9,213,408 | - | 15,121,726 | 148,358 | 24,483,492 | |
| 0290-00 | RED LAKE COUNTY | 578,166 | 1,514,916 | (191,055) | 267,131 | - | 438,435 | 34,304 | 738,870 | |
| 0292-00 | REDWOOD COUNTY | 933,668 | 2,446,407 | (308,530) | 431,384 | - | 708,019 | 121,106 | 1,260,509 | |
| 0296-00 | RENVILLE COUNTY | 1,190,702 | 3,119,893 | (393,467) | 550,142 | - | 902,934 | 119,730 | 1,572,807 | |
| 0298-00 | RICE COUNTY | 3,017,161 | 7,905,600 | (997,020) | 1,394,024 | - | 2,287,975 | 160,787 | 3,842,787 | |
| 0302-00 | ROCK COUNTY | 933,928 | 2,447,090 | (308,616) | 431,505 | - | 708,217 | 8,554 | 1,148,276 | |
| 0304-00 | ROSEAU COUNTY | 791,393 | 2,073,619 | (261,516) | 365,649 | - | 600,130 | 52,278 | 1,018,057 | |
| 0308-00 | ST LOUIS COUNTY | 9,159,529 | 23,999,907 | (3,026,763) | 4,231,993 | - | 6,945,860 | 724,181 | 11,902,034 | |
| 0318-00 | SCOTT COUNTY | 4,238,583 | 11,105,985 | (1,400,638) | 1,958,360 | - | 3,214,205 | 55,585 | 5,228,149 | |
| 0320-01 | SHERBURNE COUNTY | 7,069,718 | 18,524,160 | (2,336,186) | 3,266,434 | - | 5,361,113 | 372,295 | 8,999,842 | |
| 0322-00 | SIBLEY COUNTY | 1,258,298 | 3,297,008 | (415,804) | 581,374 | - | 954,194 | 262,148 | 1,797,715 | |
| 0324-00 | STEARNS COUNTY | 6,041,901 | 15,831,060 | (1,996,544) | 2,791,550 | - | 4,581,698 | 297,292 | 7,670,540 | |
| 0326-00 | STEELE COUNTY | 1,762,998 | 4,619,428 | (582,582) | 814,561 | - | 1,336,918 | 103,573 | 2,255,052 | |
| 0328-00 | STEVENS COUNTY | 1,004,357 | 2,631,629 | (331,890) | 464,045 | - | 761,625 | 341,334 | 1,567,004 | |
| 0332-00 | SWIFT COUNTY | 917,051 | 2,402,867 | (303,039) | 423,707 | - | 695,418 | 151,740 | 1,270,865 | |
| 0334-00 | TODD COUNTY | 1,340,390 | 3,512,106 | (442,931) | 619,303 | - | 1,016,445 | 38,421 | 1,674,169 | |
| 0336-00 | TRAVERSE COUNTY | 396,918 | 1,040,009 | (131,161) | 183,389 | - | 300,991 | 20,036 | 504,416 | |
| 0338-00 | WABASHA COUNTY | 1,380,393 | 3,616,922 | (456,150) | 637,785 | - | 1,046,780 | 93,961 | 1,778,527 | |
| 0340-00 | WADENA COUNTY | 937,046 | 2,455,259 | (309,647) | 432,945 | - | 710,581 | 95,148 | 1,238,674 | |
| 0342-00 | WASECA COUNTY | 974,632 | 2,553,742 | (322,067) | 450,311 | - | 739,084 | 86,714 | 1,276,108 | |
| 0344-00 | WASHINGTON COUNTY | 12,036,672 | 31,538,633 | (3,977,515) | 5,561,325 | - | 9,127,657 | 834,089 | 15,523,072 | |
| 0346-00 | WATONWAN COUNTY | 659,239 | 1,727,345 | (217,845) | 304,589 | - | 499,914 | 42,184 | 846,687 | |
| 0348-00 | WILKIN COUNTY | 425,940 | 1,116,052 | (140,752) | 196,798 | - | 322,999 | 14,382 | 534,179 | |
| 0350-03 | WINONA COUNTY | 1,677,462 | 4,395,307 | (554,317) | 775,041 | - | 1,272,054 | 161,242 | 2,208,337 | |
| 0352-01 | WRIGHT COUNTY | 14,231,976 | 37,290,795 | (4,702,952) | 6,575,625 | - | 10,792,402 | 2,157,828 | 19,525,855 | |
| 0354-00 | YELLOW MEDICINE COUNTY | 741,968 | 1,944,113 | (245,183) | 342,813 | - | 562,649 | 6,321 | 911,784 | |
| 0400-00 | HENNEPIN COUNTY | 35,263,999 | 92,399,152 | (11,652,977) | 16,293,088 | - | 26,741,419 | 4,102,673 | 47,137,179 | |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | 925,154 | 2,424,101 | (305,717) | 427,451 | - | 701,564 | 580,200 | 1,709,214 | |
| 0747-00 | TRI-CITY POLICE DEPARTMENT | - | - | - | - | - | - | - | - | |
| 0748-00 | MILLE LACS TRIBAL POLICE | 1,932,987 | 5,064,837 | (638,755) | 893,102 | - | 1,465,824 | 376,408 | 2,735,334 | |
| 0758-00 | LEECH LAKE BAND OF OJIBWE | 1,048,948 | 2,748,466 | (346,624) | 484,647 | - | 795,439 | 100,052 | 1,380,138 | |
| 0759-00 | LAKES AREA POLICE | 1,061,080 | 2,780,254 | (350,634) | 490,253 | - | 804,639 | 84,075 | 1,378,966 | |
| 0766-00 | LOWER SIOUX COMMUNITY POLICE DEPARTMENT | 409,526 | 1,073,045 | (135,328) | 189,214 | - | 310,552 | 246,915 | 746,681 | |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | 74,981 | 196,467 | (24,778) | 34,644 | - | 56,860 | 2,839 | 94,342 | |
| 0780-00 | PRAIRIE ISLAND INDIAN COMMUNITY | 692,809 | 1,815,306 | (228,938) | 320,100 | - | 525,371 | 28,796 | 874,267 | |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 16,805,789 | 44,034,729 | (5,553,468) | 7,764,809 | - | 12,744,177 | 2,472,904 | 22,981,890 | |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | 80,772 | 211,641 | (26,691) | 37,319 | - | 61,251 | 2,705 | 101,275 | |
| 0817-00 | SOUTH METRO FIRE DISTRICT | 4,238,037 | 11,104,555 | (1,400,458) | 1,958,108 | - | 3,213,791 | 315,783 | 5,487,682 | |
| 0826-00 | UPPER SIOUX COMMUNITY | 254,126 | 665,865 | (83,976) | 117,414 | - | 192,709 | 5,911 | 316,035 | |
| 0840-00 | ISANTI AREA JOINT FIRE DISTRICT | 81,466 | 213,459 | (26,921) | 37,640 | - | 61,778 | 6,145 | 105,563 | |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | 2,283,682 | 5,983,730 | (754,642) | 1,055,134 | - | 1,731,763 | 84,961 | 2,871,858 | |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | 361,115 | 946,198 | (119,330) | 166,847 | - | 273,841 | 81,689 | 522,377 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0196-00 | NOBLES COUNTY | \$ - | \$ 390,045 | \$ 1,094,993 | \$ 186,184 | \$ 1,671,222 | \$ 215,319 | \$ (58,792) | \$ 156,527 |
| 0198-00 | NORMAN COUNTY | - | 242,729 | 681,425 | 51,652 | 975,807 | 133,995 | 9,647 | 143,642 |
| 0202-00 | OLMSTED COUNTY | - | 3,058,731 | 8,586,919 | 453,866 | 12,099,516 | 1,688,528 | (83,198) | 1,605,330 |
| 0206-00 | OTTER TAIL COUNTY | - | 1,465,018 | 4,112,814 | 58,288 | 5,636,121 | 808,742 | (36,974) | 771,768 |
| 0208-00 | PENNINGTON COUNTY REVENUE | - | 335,472 | 941,786 | 118,554 | 1,395,812 | 185,192 | (189) | 185,003 |
| 0212-00 | PINE COUNTY | - | 1,272,599 | 3,572,628 | 189,597 | 5,034,825 | 702,520 | (13,603) | 688,918 |
| 0214-00 | PIPESTONE COUNTY | - | 455,787 | 1,279,551 | 48,371 | 1,783,709 | 251,610 | 2,937 | 254,547 |
| 0216-00 | POLK COUNTY | - | 842,247 | 2,364,479 | 287,313 | 3,494,039 | 464,950 | (121,302) | 343,648 |
| 0218-00 | POPE COUNTY | - | 403,626 | 1,133,118 | 17,582 | 1,554,326 | 222,816 | 22,136 | 244,952 |
| 0230-01 | RAMSEY COUNTY | - | 8,899,978 | 24,985,328 | 688,057 | 34,573,363 | 4,913,105 | (579,915) | 4,333,190 |
| 0290-00 | RED LAKE COUNTY | - | 258,043 | 724,417 | 80,048 | 1,062,508 | 142,449 | (8,869) | 133,580 |
| 0292-00 | REDWOOD COUNTY | - | 416,709 | 1,169,846 | 212,286 | 1,798,841 | 230,038 | (25,294) | 204,744 |
| 0296-00 | RENVILLE COUNTY | - | 531,427 | 1,491,900 | 96,775 | 2,120,102 | 293,367 | 26,892 | 320,258 |
| 0298-00 | RICE COUNTY | - | 1,346,601 | 3,780,376 | 210,236 | 5,337,213 | 743,372 | 33,937 | 777,309 |
| 0302-00 | ROCK COUNTY | - | 416,825 | 1,170,173 | 72,382 | 1,659,380 | 230,102 | (35,398) | 194,705 |
| 0304-00 | ROSEAU COUNTY | - | 353,210 | 991,583 | 265,270 | 1,610,062 | 194,984 | (31,872) | 163,112 |
| 0308-00 | ST LOUIS COUNTY | - | 4,088,026 | 11,476,507 | 892,925 | 16,457,457 | 2,256,736 | (210,631) | 2,046,104 |
| 0318-00 | SCOTT COUNTY | - | 1,891,739 | 5,310,767 | 359,562 | 7,562,067 | 1,044,307 | (79,485) | 964,822 |
| 0320-01 | SHERBURNE COUNTY | - | 3,155,314 | 8,858,061 | 267,850 | 12,281,225 | 1,741,846 | (99,104) | 1,642,742 |
| 0322-00 | SIBLEY COUNTY | - | 561,596 | 1,576,595 | 71,488 | 2,209,679 | 310,021 | 71,943 | 381,964 |
| 0324-00 | STEARNS COUNTY | - | 2,696,585 | 7,570,249 | 640,619 | 10,907,452 | 1,488,611 | (18,825) | 1,469,786 |
| 0326-00 | STEELE COUNTY | - | 786,850 | 2,208,962 | 67,846 | 3,063,659 | 434,370 | (13,365) | 421,004 |
| 0328-00 | STEVENS COUNTY | - | 448,259 | 1,258,418 | - | 1,706,676 | 247,455 | 86,537 | 333,992 |
| 0332-00 | SWIFT COUNTY | - | 409,293 | 1,149,026 | 41,431 | 1,599,749 | 225,944 | 43,658 | 269,602 |
| 0334-00 | TODD COUNTY | - | 598,235 | 1,679,453 | 106,546 | 2,384,234 | 330,247 | 1,719 | 331,966 |
| 0336-00 | TRAVERSE COUNTY | - | 177,150 | 497,322 | 34,530 | 709,001 | 97,793 | (8,053) | 89,740 |
| 0338-00 | WABASHA COUNTY | - | 616,089 | 1,729,574 | 132,092 | 2,477,755 | 340,103 | (27,937) | 312,166 |
| 0340-00 | WADENA COUNTY | - | 418,217 | 1,174,079 | 54,765 | 1,647,061 | 230,870 | 12,048 | 242,919 |
| 0342-00 | WASECA COUNTY | - | 434,992 | 1,221,173 | 94,757 | 1,750,922 | 240,131 | (2,809) | 237,322 |
| 0344-00 | WASHINGTON COUNTY | - | 5,372,135 | 15,081,447 | 25,528 | 20,479,110 | 2,965,610 | 131,614 | 3,097,224 |
| 0346-00 | WATONWAN COUNTY | - | 294,227 | 825,999 | 10,746 | 1,130,972 | 162,424 | 1,018 | 163,442 |
| 0348-00 | WILKIN COUNTY | - | 190,103 | 533,685 | 163,474 | 887,261 | 104,944 | (53,367) | 51,577 |
| 0350-03 | WINONA COUNTY | - | 748,675 | 2,101,790 | 184,042 | 3,034,508 | 413,295 | 2,519 | 415,814 |
| 0352-01 | WRIGHT COUNTY | - | 6,351,930 | 17,832,071 | 792,280 | 24,976,281 | 3,506,492 | 556,479 | 4,062,970 |
| 0354-00 | YELLOW MEDICINE COUNTY | - | 331,151 | 929,655 | 84,223 | 1,345,029 | 182,807 | (21,146) | 161,661 |
| 0400-00 | HENNEPIN COUNTY | - | 15,738,815 | 44,184,317 | 1,331,982 | 61,255,114 | 8,688,387 | 727,558 | 9,415,945 |
| 0746-00 | LAKE JOHANNA FIRE DEPARTMENT | - | 412,909 | 1,159,180 | 4,160 | 1,576,249 | 227,941 | 123,422 | 351,362 |
| 0747-00 | TRI-CITY POLICE DEPARTMENT | - | - | - | - | - | - | (29,754) | (29,754) |
| 0748-00 | MILLE LACS TRIBAL POLICE | - | 862,719 | 2,421,953 | 57,193 | 3,341,865 | 476,252 | 20,909 | 497,161 |
| 0758-00 | LEECH LAKE BAND OF OJIBWE | - | 468,160 | 1,314,288 | 726,804 | 2,509,252 | 258,441 | (161,188) | 97,253 |
| 0759-00 | LAKES AREA POLICE | - | 473,575 | 1,329,489 | 87,452 | 1,890,516 | 261,430 | (4,433) | 256,997 |
| 0766-00 | LOWER SIOUX COMMUNITY POLICE DEPARTMENT | - | 182,777 | 513,119 | 128,962 | 824,858 | 100,900 | (13,264) | 87,635 |
| 0767-00 | LOWER ST CROIX FIRE DEPARTMENT JPB | - | 33,465 | 93,948 | 13,763 | 141,176 | 18,474 | (4,523) | 13,951 |
| 0780-00 | PRAIRIE ISLAND INDIAN COMMUNITY | - | 309,210 | 868,060 | 159,164 | 1,336,435 | 170,695 | (20,901) | 149,794 |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | - | 7,500,658 | 21,056,951 | 131,252 | 28,688,861 | 4,140,631 | 207,488 | 4,348,118 |
| 0816-00 | ZIMMERMAN LIVONIA FIRE DISTRICT | - | 36,050 | 101,204 | 7,791 | 145,045 | 19,901 | (2,497) | 17,404 |
| 0817-00 | SOUTH METRO FIRE DISTRICT | - | 1,891,495 | 5,310,083 | 30,095 | 7,231,674 | 1,044,173 | 64,772 | 1,108,944 |
| 0826-00 | UPPER SIOUX COMMUNITY | - | 113,420 | 318,410 | 150,871 | 582,701 | 62,612 | (33,270) | 29,342 |
| 0840-00 | ISANTI AREA JOINT FIRE DISTRICT | - | 36,360 | 102,074 | 70,380 | 208,813 | 20,072 | (12,674) | 7,398 |
| 0841-00 | CLOQUET AREA FIRE DISTRICT | - | 1,019,239 | 2,861,358 | 53,339 | 3,933,935 | 562,656 | 3,706 | 566,362 |
| 0888-00 | ANOKA-CHAMPLIN FIRE DEPARTMENT | - | 161,171 | 452,462 | 77,819 | 691,452 | 88,972 | (28,321) | 60,651 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | | Total Deferred Outflows of Resources |
|-------------|---------------------------------|-----------------------|---|-------------------|--|---|--|--|------------|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | | | |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | \$ 114,644 | \$ 300,392 | \$ (37,884) | \$ 52,969 | \$ - | \$ 86,937 | \$ 101,587 | \$ 241,493 | |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | 533,513 | 1,397,917 | (176,299) | 246,500 | - | 404,574 | 18,817 | 669,891 | |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | - | - | - | - | - | - | - | |
| 0939-00 | MINNESOTA DEPARTMENT OF REVENUE | - | - | - | - | - | - | - | - | |
| 0944-00 | BELGRADE BROOTEN POLICE BOARD | 116,586 | 305,481 | (38,526) | 53,867 | - | 88,410 | 129,673 | 271,950 | |
| 0993-00 | FOND DU LAC POLICE DEPARTMENT | 1,590,501 | 4,167,450 | (525,581) | 734,862 | - | 1,206,110 | 1,766,584 | 3,707,555 | |
| 3001-00 | CITY OF FISHER | 54,312 | 142,310 | (17,947) | 25,094 | - | 41,186 | 48,882 | 115,162 | |
| 3008-00 | CITY OF ADA | 241,296 | 632,248 | (79,736) | 111,487 | - | 182,980 | 29,818 | 324,284 | |
| 3012-01 | CITY OF ADAMS | - | - | - | - | - | - | - | - | |
| 3013-00 | CITY OF ADRIAN | 141,872 | 371,734 | (46,882) | 65,549 | - | 107,584 | 16,737 | 189,870 | |
| 3020-00 | CITY OF LOWRY | 2,312 | 6,058 | (764) | 1,068 | - | 1,753 | 578 | 3,400 | |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | 50,805 | 133,119 | (16,788) | 23,473 | - | 38,526 | 21,405 | 83,405 | |
| 3032-00 | CITY OF AITKIN | 438,408 | 1,148,722 | (144,872) | 202,558 | - | 332,454 | 61,163 | 596,175 | |
| 3042-00 | CITY OF AKELEY | 38,527 | 100,950 | (12,731) | 17,801 | - | 29,216 | 246 | 47,263 | |
| 3056-01 | CITY OF ALBANY | 271,669 | 711,831 | (89,773) | 125,520 | - | 206,012 | 75,995 | 407,527 | |
| 3058-00 | CITY OF ALBERT LEA | 3,418,290 | 8,956,644 | (1,129,573) | 1,579,358 | - | 2,592,160 | 100,023 | 4,271,541 | |
| 3066-00 | CITY OF ALBERTVILLE | 131,600 | 344,821 | (43,487) | 60,804 | - | 99,795 | 13,336 | 173,935 | |
| 3078-00 | CITY OF ALDEN | - | - | - | - | - | - | - | - | |
| 3084-00 | CITY OF ALEXANDRIA | 2,087,491 | 5,469,669 | (689,811) | 964,487 | - | 1,582,988 | 28,366 | 2,575,841 | |
| 3120-00 | CITY OF ANDOVER | 262,767 | 688,506 | (86,831) | 121,407 | - | 199,262 | 58,627 | 379,296 | |
| 3136-01 | CITY OF ANNANDALE | 415,161 | 1,087,811 | (137,190) | 191,818 | - | 314,826 | 94,555 | 601,198 | |
| 3138-00 | CITY OF ANOKA | 2,813,775 | 7,372,686 | (929,811) | 1,300,053 | - | 2,133,743 | 29,333 | 3,463,130 | |
| 3148-00 | CITY OF APPLETON | 189,699 | 497,052 | (62,686) | 87,647 | - | 143,853 | 666 | 232,166 | |
| 3149-00 | CITY OF APPLE VALLEY | 6,058,868 | 15,875,517 | (2,002,151) | 2,799,389 | - | 4,594,564 | 411,011 | 7,804,965 | |
| 3168-00 | CITY OF ARLINGTON | 254,139 | 665,899 | (83,980) | 117,420 | - | 192,719 | 113,974 | 424,113 | |
| 3188-00 | CITY OF ASHBY | - | - | - | - | - | - | - | - | |
| 3204-00 | CITY OF ATWATER | 34,025 | 89,153 | (11,244) | 15,721 | - | 25,802 | 10,959 | 52,482 | |
| 3208-00 | CITY OF AUDUBON | 66,567 | 174,419 | (21,997) | 30,756 | - | 50,479 | 29,369 | 110,605 | |
| 3222-00 | CITY OF AUSTIN | 3,477,535 | 9,111,878 | (1,149,150) | 1,606,732 | - | 2,637,086 | 89,650 | 4,333,468 | |
| 3232-00 | CITY OF AVON | 231,883 | 607,582 | (76,626) | 107,137 | - | 175,841 | 19,694 | 302,672 | |
| 3234-00 | CITY OF BABBITT | 341,066 | 893,665 | (112,705) | 157,583 | - | 258,637 | - | 416,220 | |
| 3242-00 | CITY OF BAGLEY | 185,693 | 486,556 | (61,362) | 85,796 | - | 140,815 | 52,391 | 279,003 | |
| 3266-00 | CITY OF BARNESVILLE | 293,167 | 768,160 | (96,877) | 135,453 | - | 222,315 | 19,921 | 377,688 | |
| 3298-00 | CITY OF BATTLE LAKE | 66,203 | 173,466 | (21,877) | 30,588 | - | 50,203 | 4,796 | 85,587 | |
| 3302-00 | CITY OF BAUDETTE | - | - | - | - | - | - | - | - | |
| 3306-01 | CITY OF BAXTER | 1,148,614 | 3,009,613 | (379,559) | 530,696 | - | 871,018 | 14,953 | 1,416,668 | |
| 3310-00 | CITY OF BAYPORT | 594,007 | 1,556,423 | (196,289) | 274,450 | - | 450,447 | 110,801 | 835,698 | |
| 3348-00 | CITY OF BECKER | 546,736 | 1,432,564 | (180,669) | 252,609 | - | 414,601 | 93,216 | 760,427 | |
| 3362-00 | CITY OF BELGRADE | - | - | - | - | - | - | 1,356 | 1,356 | |
| 3366-00 | CITY OF BELLE PLAINE | 1,039,539 | 2,723,813 | (343,515) | 480,300 | - | 788,304 | 252,974 | 1,521,579 | |
| 3386-00 | CITY OF BEMIDJI | 3,155,032 | 8,266,853 | (1,042,579) | 1,457,725 | - | 2,392,526 | 129,843 | 3,980,094 | |
| 3396-00 | CITY OF BENSON | 518,347 | 1,358,179 | (171,288) | 239,493 | - | 393,073 | 36,127 | 668,693 | |
| 3426-00 | CITY OF BIG LAKE | 1,295,947 | 3,395,655 | (428,245) | 598,769 | - | 982,743 | 233,504 | 1,815,016 | |
| 3472-00 | CITY OF BLACKDUCK | 68,909 | 180,557 | (22,771) | 31,838 | - | 52,255 | 32,225 | 116,319 | |
| 3476-00 | CITY OF BLAINE | 8,573,596 | 22,464,640 | (2,833,142) | 3,961,274 | - | 6,501,535 | 653,203 | 11,116,012 | |
| 3494-00 | CITY OF BLOOMING PRAIRIE | 244,337 | 640,214 | (80,741) | 112,891 | - | 185,285 | 42,734 | 340,910 | |
| 3498-00 | CITY OF BLOOMINGTON | 18,037,732 | 47,262,680 | (5,960,563) | 8,334,005 | - | 13,678,384 | 3,217,330 | 25,229,719 | |
| 3502-00 | CITY OF BLUE EARTH | 399,023 | 1,045,525 | (131,857) | 184,361 | - | 302,588 | 58,491 | 545,440 | |
| 3530-00 | CITY OF BOVEY | - | - | - | - | - | - | 15,986 | 15,986 | |
| 3552-00 | CITY OF BRAHAM | 328,472 | 860,667 | (108,544) | 151,765 | - | 249,087 | 77,570 | 478,421 | |
| 3554-00 | CITY OF BRAINERD | 2,244,570 | 5,881,249 | (741,717) | 1,037,063 | - | 1,702,104 | 221,826 | 2,960,993 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0896-00 | NORTHFIELD AREA FIRE AND RESCUE | \$ - | \$ 51,167 | \$ 143,644 | \$ 5,317 | \$ 200,129 | \$ 28,246 | \$ 26,875 | \$ 55,122 |
| 0897-00 | EAST RANGE PUBLIC SAFETY BOARD | - | 238,114 | 668,469 | 52,675 | 959,259 | 131,448 | (14,625) | 116,822 |
| 0903-00 | CENTENNIAL FIRE DISTRICT | - | - | - | 55,745 | 55,745 | - | (43,743) | (43,743) |
| 0939-00 | MINNESOTA DEPARTMENT OF REVENUE | - | - | - | - | - | - | - | - |
| 0944-00 | BELGRADE BROOTEN POLICE BOARD | - | 52,034 | 146,078 | 97,620 | 295,732 | 28,725 | 21,696 | 50,421 |
| 0993-00 | FOND DU LAC POLICE DEPARTMENT | - | 709,863 | 1,992,831 | - | 2,702,694 | 391,870 | 393,651 | 785,521 |
| 3001-00 | CITY OF FISHER | - | 24,240 | 68,051 | 2,468 | 94,760 | 13,382 | 8,412 | 21,794 |
| 3008-00 | CITY OF ADA | - | 107,694 | 302,334 | 5,354 | 415,382 | 59,451 | (3,594) | 55,857 |
| 3012-01 | CITY OF ADAMS | - | - | - | - | - | - | (9,478) | (9,478) |
| 3013-00 | CITY OF ADRIAN | - | 63,319 | 177,760 | 6,663 | 247,742 | 34,955 | 3,490 | 38,444 |
| 3020-00 | CITY OF LOWRY | - | 1,032 | 2,897 | 1,564 | 5,493 | 570 | (797) | (228) |
| 3021-00 | CASS LAKE VOLUNTEER FIRE ASSN | - | 22,675 | 63,656 | 5,039 | 91,370 | 12,517 | 9,953 | 22,470 |
| 3032-00 | CITY OF AITKIN | - | 195,668 | 549,307 | 91,550 | 836,525 | 108,016 | (3,300) | 104,715 |
| 3042-00 | CITY OF AKELEY | - | 17,195 | 48,273 | 5,321 | 70,790 | 9,492 | (5,159) | 4,334 |
| 3056-01 | CITY OF ALBANY | - | 121,250 | 340,390 | 91,028 | 552,668 | 66,934 | (3,541) | 63,393 |
| 3058-00 | CITY OF ALBERT LEA | - | 1,525,630 | 4,282,974 | 215,190 | 6,023,795 | 842,202 | (26,284) | 815,918 |
| 3066-00 | CITY OF ALBERTVILLE | - | 58,735 | 164,890 | 5,763 | 229,388 | 32,424 | 5,868 | 38,292 |
| 3078-00 | CITY OF ALDEN | - | - | - | - | - | - | - | - |
| 3084-00 | CITY OF ALEXANDRIA | - | 931,676 | 2,615,539 | 83,252 | 3,630,468 | 514,319 | (31,525) | 482,793 |
| 3120-00 | CITY OF ANDOVER | - | 117,277 | 329,237 | 38,969 | 485,482 | 64,741 | (17,059) | 47,682 |
| 3136-01 | CITY OF ANNANDALE | - | 185,292 | 520,180 | 57,162 | 762,635 | 102,288 | 2,038 | 104,326 |
| 3138-00 | CITY OF ANOKA | - | 1,255,827 | 3,525,542 | 225,098 | 5,006,467 | 693,261 | (66,001) | 627,261 |
| 3148-00 | CITY OF APPLETON | - | 84,665 | 237,685 | 44,266 | 366,617 | 46,738 | (13,263) | 33,475 |
| 3149-00 | CITY OF APPLE VALLEY | - | 2,704,157 | 7,591,508 | 175,086 | 10,470,751 | 1,492,791 | 50,503 | 1,543,294 |
| 3168-00 | CITY OF ARLINGTON | - | 113,426 | 318,426 | 31,568 | 463,420 | 62,615 | 10,070 | 72,685 |
| 3188-00 | CITY OF ASHBY | - | - | - | - | - | - | - | - |
| 3204-00 | CITY OF ATWATER | - | 15,186 | 42,632 | 37,288 | 95,106 | 8,383 | (10,194) | (1,811) |
| 3208-00 | CITY OF AUDUBON | - | 29,710 | 83,406 | 8,928 | 122,044 | 16,401 | 3,171 | 19,572 |
| 3222-00 | CITY OF AUSTIN | - | 1,552,072 | 4,357,206 | 487,259 | 6,396,537 | 856,799 | (29,283) | 827,517 |
| 3232-00 | CITY OF AVON | - | 103,492 | 290,539 | 20,519 | 414,551 | 57,132 | (2,305) | 54,826 |
| 3234-00 | CITY OF BABBITT | - | 152,222 | 427,341 | 25,590 | 605,154 | 84,032 | (10,949) | 73,084 |
| 3242-00 | CITY OF BAGLEY | - | 82,878 | 232,666 | 20,018 | 335,562 | 45,751 | 3,976 | 49,727 |
| 3266-00 | CITY OF BARNESVILLE | - | 130,845 | 367,326 | 88,393 | 586,564 | 72,231 | (26,699) | 45,532 |
| 3298-00 | CITY OF BATTLE LAKE | - | 29,547 | 82,950 | 121,644 | 234,141 | 16,311 | (26,529) | (10,218) |
| 3302-00 | CITY OF BAUDETTE | - | - | - | - | - | - | - | - |
| 3306-01 | CITY OF BAXTER | - | 512,643 | 1,439,166 | 95,321 | 2,047,129 | 282,997 | (23,880) | 259,117 |
| 3310-00 | CITY OF BAYPORT | - | 265,113 | 744,265 | 93,889 | 1,103,268 | 146,352 | 12,153 | 158,505 |
| 3348-00 | CITY OF BECKER | - | 244,016 | 685,037 | 110,715 | 1,039,768 | 134,705 | 1,884 | 136,590 |
| 3362-00 | CITY OF BELGRADE | - | - | - | 136,053 | 136,053 | - | (41,271) | (41,271) |
| 3366-00 | CITY OF BELLE PLAINE | - | 463,961 | 1,302,499 | 133,911 | 1,900,371 | 256,123 | 40,860 | 296,983 |
| 3386-00 | CITY OF BEMIDJI | - | 1,408,135 | 3,953,123 | 160,408 | 5,521,666 | 777,341 | (11,245) | 766,095 |
| 3396-00 | CITY OF BENSON | - | 231,345 | 649,467 | 33,214 | 914,027 | 127,711 | 381 | 128,092 |
| 3426-00 | CITY OF BIG LAKE | - | 578,399 | 1,623,767 | 32,881 | 2,235,047 | 319,297 | 40,326 | 359,623 |
| 3472-00 | CITY OF BLACKDUCK | - | 30,755 | 86,340 | 31,994 | 149,089 | 16,978 | (8,331) | 8,647 |
| 3476-00 | CITY OF BLAINE | - | 3,826,516 | 10,742,358 | 403,251 | 14,972,125 | 2,112,373 | 105,831 | 2,218,204 |
| 3494-00 | CITY OF BLOOMING PRAIRIE | - | 109,051 | 306,144 | 39,697 | 454,891 | 60,200 | (7,353) | 52,847 |
| 3498-00 | CITY OF BLOOMINGTON | - | 8,050,491 | 22,600,523 | 160,811 | 30,811,826 | 4,444,158 | 486,741 | 4,930,899 |
| 3502-00 | CITY OF BLUE EARTH | - | 178,090 | 499,959 | 26,850 | 704,899 | 98,312 | 11,317 | 109,699 |
| 3530-00 | CITY OF BOVEY | - | - | - | 131,002 | 131,002 | - | (36,556) | (36,556) |
| 3552-00 | CITY OF BRAHAM | - | 146,602 | 411,562 | 63,200 | 621,364 | 80,929 | 7,639 | 88,569 |
| 3554-00 | CITY OF BRAINERD | - | 1,001,783 | 2,812,352 | 129,215 | 3,943,350 | 553,020 | (8,286) | 544,734 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--------------------------|-----------------------|---|-------------------|--|---|------------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | | | | | |
| 3572-00 | CITY OF BRECKENRIDGE | \$ 403,520 | \$ 1,057,307 | \$ (133,343) | \$ 186,439 | \$ - | \$ 305,997 | \$ 18,497 | \$ 510,933 | |
| 3575-00 | CITY OF BREEZY POINT | 571,538 | 1,497,550 | (188,865) | 264,069 | - | 433,409 | 153,362 | 850,840 | |
| 3576-00 | TOWNSHIP OF BREITUNG | 65,448 | 171,487 | (21,627) | 30,239 | - | 49,630 | 19,525 | 99,394 | |
| 3602-00 | CITY OF BROOKLYN CENTER | 3,971,005 | 10,404,875 | (1,312,217) | 1,834,731 | - | 3,011,295 | 172,246 | 5,018,272 | |
| 3604-00 | CITY OF BROOKLYN PARK | 15,534,027 | 40,702,443 | (5,133,214) | 7,177,214 | - | 11,779,773 | 1,661,165 | 20,618,153 | |
| 3622-00 | CITY OF BROWNSDALE | 47,520 | 124,514 | (15,703) | 21,956 | - | 36,036 | 3,282 | 61,274 | |
| 3628-00 | CITY OF BROWNTON | 76,764 | 201,138 | (25,367) | 35,467 | - | 58,212 | 62,636 | 156,316 | |
| 3646-00 | CITY OF BUFFALO | 1,563,907 | 4,097,768 | (516,793) | 722,575 | - | 1,185,943 | 158,607 | 2,067,124 | |
| 3648-00 | CITY OF BUFFALO LAKE | 130,611 | 342,229 | (43,160) | 60,347 | - | 99,045 | 9,227 | 168,619 | |
| 3660-01 | CITY OF NOWTHEN | 19,625 | 51,421 | (6,485) | 9,067 | - | 14,882 | 24,032 | 47,981 | |
| 3678-00 | CITY OF BURNSVILLE | 14,181,765 | 37,159,229 | (4,686,360) | 6,552,426 | - | 10,754,325 | 1,165,707 | 18,472,458 | |
| 3708-00 | CITY OF CALEDONIA | 353,534 | 926,334 | (116,825) | 163,344 | - | 268,092 | 6,681 | 438,118 | |
| 3712-00 | CITY OF CALLAWAY | 50,482 | 132,273 | (16,682) | 23,324 | - | 38,282 | 9,171 | 70,776 | |
| 3720-00 | CITY OF CAMBRIDGE | 1,293,371 | 3,388,907 | (427,394) | 597,579 | - | 980,790 | 41,513 | 1,619,881 | |
| 3736-00 | CITY OF CANBY | 50,752 | 132,982 | (16,771) | 23,449 | - | 38,486 | 1,535 | 63,470 | |
| 3746-00 | CITY OF CANNON FALLS | 591,418 | 1,549,641 | (195,434) | 273,254 | - | 448,485 | 75,794 | 797,533 | |
| 3766-00 | CITY OF CARLOS | - | - | - | - | - | - | - | - | |
| 3824-00 | CITY OF CHAMPLIN | 2,541,752 | 6,659,928 | (839,921) | 1,174,370 | - | 1,927,463 | 249,184 | 3,351,017 | |
| 3832-00 | CITY OF CHANHASSEN | 697,489 | 1,827,569 | (230,485) | 322,262 | - | 528,920 | 315,119 | 1,166,301 | |
| 3836-00 | CITY OF CHASKA | 3,793,857 | 9,940,709 | (1,253,679) | 1,752,882 | - | 2,876,960 | 408,698 | 5,038,540 | |
| 3840-00 | CITY OF CHATFIELD | 330,988 | 867,258 | (109,375) | 152,927 | - | 250,995 | 438 | 404,359 | |
| 3866-00 | CITY OF CHISHOLM | 946,749 | 2,480,682 | (312,853) | 437,428 | - | 717,939 | 115,902 | 1,271,269 | |
| 3874-00 | CITY OF CLARA CITY | - | - | - | - | - | - | - | - | |
| 3886-00 | CITY OF CLARKFIELD | - | - | - | - | - | - | - | - | |
| 3898-00 | CITY OF CLEARBROOK | 49,862 | 130,649 | (16,477) | 23,038 | - | 37,811 | 205 | 61,054 | |
| 3908-00 | CITY OF CLEVELAND | 108,367 | 283,944 | (35,810) | 50,069 | - | 82,177 | 42,675 | 174,921 | |
| 3913-00 | CITY OF CLIMAX | 5,642 | 14,782 | (1,864) | 2,607 | - | 4,278 | 1,663 | 8,548 | |
| 3932-00 | CITY OF CLOQUET | 1,624,481 | 4,256,483 | (536,809) | 750,562 | - | 1,231,877 | 58,616 | 2,041,055 | |
| 3958-00 | CITY OF COLD SPRING | 711,408 | 1,864,041 | (235,085) | 328,693 | - | 539,476 | 72,203 | 940,372 | |
| 3960-01 | CITY OF COLERAINE | 198,590 | 520,347 | (65,624) | 91,755 | - | 150,595 | 80,743 | 323,092 | |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | 3,461,707 | 9,070,405 | (1,143,920) | 1,599,419 | - | 2,625,084 | 150,694 | 4,375,196 | |
| 3982-00 | CITY OF COMFREY | - | - | - | - | - | - | 4,521 | 4,521 | |
| 4008-00 | CITY OF COON RAPIDS | 10,062,640 | 26,366,249 | (3,325,196) | 4,649,259 | - | 7,630,707 | 445,782 | 12,725,748 | |
| 4014-00 | CITY OF CORCORAN | 1,158,068 | 3,034,385 | (382,683) | 535,064 | - | 878,187 | 292,918 | 1,706,169 | |
| 4036-00 | CITY OF COSMOS | - | - | - | - | - | - | - | - | |
| 4038-00 | CITY OF COTTAGE GROVE | 5,872,876 | 15,388,180 | (1,940,690) | 2,713,455 | - | 4,453,523 | 513,091 | 7,680,069 | |
| 4064-00 | CITY OF CROOKSTON | 1,680,608 | 4,403,549 | (555,356) | 776,494 | - | 1,274,440 | 128,099 | 2,179,033 | |
| 4070-00 | CITY OF CROSBY | 468,317 | 1,227,090 | (154,755) | 216,377 | - | 355,135 | 11,087 | 582,599 | |
| 4072-00 | CITY OF CROSSLAKE | 444,563 | 1,164,848 | (146,906) | 205,402 | - | 337,121 | 85,054 | 627,577 | |
| 4082-00 | CITY OF CRYSTAL | 2,943,590 | 7,712,829 | (972,708) | 1,360,032 | - | 2,232,185 | 176,153 | 3,768,369 | |
| 4093-00 | CITY OF CYRUS | - | - | - | - | - | - | 474 | 474 | |
| 4122-00 | CITY OF DANUBE | 32,122 | 84,166 | (10,615) | 14,841 | - | 24,359 | 4,282 | 43,482 | |
| 4146-00 | CITY OF DAWSON | 211,134 | 553,215 | (69,769) | 97,551 | - | 160,107 | 16,430 | 274,088 | |
| 4150-00 | CITY OF DAYTON | 1,321,176 | 3,461,760 | (436,582) | 610,425 | - | 1,001,875 | 515,737 | 2,128,037 | |
| 4158-00 | CITY OF DEEPHAVEN | 664,445 | 1,740,987 | (219,566) | 306,995 | - | 503,862 | 68,543 | 879,400 | |
| 4170-00 | CITY OF DEER RIVER | 257,651 | 675,101 | (85,141) | 119,043 | - | 195,382 | 13,213 | 327,639 | |
| 4182-00 | CITY OF DEERWOOD | 180,146 | 472,021 | (59,529) | 83,233 | - | 136,608 | 41,685 | 261,527 | |
| 4226-00 | CITY OF DETROIT LAKES | 1,384,292 | 3,627,138 | (457,439) | 639,587 | - | 1,049,737 | 111,356 | 1,800,680 | |
| 4240-00 | CITY OF DILWORTH | 406,830 | 1,065,982 | (134,437) | 187,969 | - | 308,508 | 32,203 | 528,680 | |
| 4300-01 | CITY OF DULUTH | 23,495,326 | 61,562,733 | (7,764,023) | 10,855,587 | - | 17,816,990 | 397,776 | 29,070,354 | |
| 4301-00 | TOWNSHIP OF DULUTH | - | - | - | - | - | - | - | - | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 3572-00 | CITY OF BRECKENRIDGE | \$ - | \$ 180,096 | \$ 505,593 | \$ 135,563 | \$ 821,252 | \$ 99,420 | \$ (30,631) | \$ 68,789 |
| 3575-00 | CITY OF BREEZY POINT | - | 255,085 | 716,113 | 21,719 | 992,917 | 140,816 | 22,171 | 162,987 |
| 3576-00 | TOWNSHIP OF BREITUNG | - | 29,210 | 82,003 | 45,369 | 156,583 | 16,125 | (17,723) | (1,598) |
| 3602-00 | CITY OF BROOKLYN CENTER | - | 1,772,315 | 4,975,503 | 687,735 | 7,435,553 | 978,381 | (273,893) | 704,488 |
| 3604-00 | CITY OF BROOKLYN PARK | - | 6,933,053 | 19,463,486 | 316,053 | 26,712,592 | 3,827,292 | 170,016 | 3,997,308 |
| 3622-00 | CITY OF BROWNSDALE | - | 21,209 | 59,541 | 7,083 | 87,833 | 11,708 | 1,675 | 13,383 |
| 3628-00 | CITY OF BROWNTON | - | 34,261 | 96,182 | 56,297 | 186,740 | 18,913 | 6,429 | 25,342 |
| 3646-00 | CITY OF BUFFALO | - | 697,994 | 1,959,510 | 29,445 | 2,686,949 | 385,317 | 57,186 | 442,504 |
| 3648-00 | CITY OF BUFFALO LAKE | - | 58,294 | 163,651 | 4,118 | 226,062 | 32,180 | 2,612 | 34,793 |
| 3660-01 | CITY OF NOWTHEN | - | 8,759 | 24,589 | - | 33,347 | 4,835 | 4,806 | 9,641 |
| 3678-00 | CITY OF BURNSVILLE | - | 6,329,520 | 17,769,158 | 143,547 | 24,242,225 | 3,494,120 | 3,732 | 3,497,852 |
| 3708-00 | CITY OF CALEDONIA | - | 157,787 | 442,963 | 66,398 | 667,149 | 87,104 | (25,783) | 61,321 |
| 3712-00 | CITY OF CALLAWAY | - | 22,531 | 63,252 | 7,897 | 93,679 | 12,438 | 342 | 12,780 |
| 3720-00 | CITY OF CAMBRIDGE | - | 577,250 | 1,620,540 | 130,022 | 2,327,812 | 318,662 | (17,632) | 301,031 |
| 3736-00 | CITY OF CANBY | - | 22,651 | 63,590 | 95,182 | 181,424 | 12,504 | (25,874) | (13,370) |
| 3746-00 | CITY OF CANNON FALLS | - | 263,958 | 741,022 | 60,343 | 1,065,324 | 145,714 | (20,561) | 125,153 |
| 3766-00 | CITY OF CARLOS | - | - | - | - | - | - | - | - |
| 3824-00 | CITY OF CHAMPLIN | - | 1,134,419 | 3,184,709 | 247,548 | 4,566,676 | 626,240 | (21,132) | 605,108 |
| 3832-00 | CITY OF CHANHASSEN | - | 311,299 | 873,924 | 23,931 | 1,209,155 | 171,848 | 99,676 | 271,524 |
| 3836-00 | CITY OF CHASKA | - | 1,693,251 | 4,753,544 | 135,076 | 6,581,871 | 934,735 | 97,993 | 1,032,728 |
| 3840-00 | CITY OF CHATFIELD | - | 147,724 | 414,714 | 34,994 | 597,433 | 81,549 | (17,728) | 63,821 |
| 3866-00 | CITY OF CHISHOLM | - | 422,547 | 1,186,236 | 31,352 | 1,640,136 | 233,261 | 6,121 | 239,382 |
| 3874-00 | CITY OF CLARA CITY | - | - | - | 66,128 | 66,128 | - | (21,649) | (21,649) |
| 3886-00 | CITY OF CLARKFIELD | - | - | - | - | - | - | - | - |
| 3898-00 | CITY OF CLEARBROOK | - | 22,254 | 62,475 | 21,649 | 106,378 | 12,285 | (9,252) | 3,033 |
| 3908-00 | CITY OF CLEVELAND | - | 48,366 | 135,779 | 8,383 | 192,528 | 26,700 | 8,176 | 34,875 |
| 3913-00 | CITY OF CLIMAX | - | 2,518 | 7,069 | 8,148 | 17,735 | 1,390 | (548) | 842 |
| 3932-00 | CITY OF CLOQUET | - | 725,028 | 2,035,406 | 252,375 | 3,012,810 | 400,241 | (104,897) | 295,344 |
| 3958-00 | CITY OF COLD SPRING | - | 317,512 | 891,365 | 64,463 | 1,273,339 | 175,278 | 12,640 | 187,918 |
| 3960-01 | CITY OF COLERAINE | - | 88,633 | 248,825 | 21,138 | 358,596 | 48,929 | 8,301 | 57,230 |
| 3974-00 | CITY OF COLUMBIA HEIGHTS | - | 1,545,008 | 4,337,374 | 296,722 | 6,179,103 | 852,900 | (18,724) | 834,176 |
| 3982-00 | CITY OF COMFREY | - | - | - | 56,062 | 56,062 | - | (12,319) | (12,319) |
| 4008-00 | CITY OF COON RAPIDS | - | 4,491,097 | 12,608,067 | 537,698 | 17,636,862 | 2,479,245 | (131,199) | 2,348,047 |
| 4014-00 | CITY OF CORCORAN | - | 516,862 | 1,451,011 | 28,693 | 1,996,566 | 285,326 | 69,942 | 355,268 |
| 4036-00 | CITY OF COSMOS | - | - | - | - | - | - | - | - |
| 4038-00 | CITY OF COTTAGE GROVE | - | 2,621,147 | 7,358,468 | 394,873 | 10,374,487 | 1,446,966 | 76,315 | 1,523,282 |
| 4064-00 | CITY OF CROOKSTON | - | 750,079 | 2,105,732 | 36,585 | 2,892,395 | 414,070 | (7,882) | 406,188 |
| 4070-00 | CITY OF CROSBY | - | 209,016 | 586,782 | 56,880 | 852,679 | 115,385 | (16,568) | 98,817 |
| 4072-00 | CITY OF CROSSLAKE | - | 198,414 | 557,018 | 8,871 | 764,303 | 109,532 | 19,930 | 129,461 |
| 4082-00 | CITY OF CRYSTAL | - | 1,313,765 | 3,688,195 | 434,104 | 5,436,063 | 725,245 | (82,001) | 643,244 |
| 4093-00 | CITY OF CYRUS | - | - | - | 9,299 | 9,299 | - | (1,993) | (1,993) |
| 4122-00 | CITY OF DANUBE | - | 14,336 | 40,247 | 49,172 | 103,756 | 7,914 | (10,313) | (2,398) |
| 4146-00 | CITY OF DAWSON | - | 94,232 | 264,542 | 12,591 | 371,364 | 52,019 | (940) | 51,080 |
| 4150-00 | CITY OF DAYTON | - | 589,659 | 1,655,378 | 3,246 | 2,248,283 | 325,513 | 141,244 | 466,757 |
| 4158-00 | CITY OF DEEPHAVEN | - | 296,551 | 832,522 | 18,233 | 1,147,306 | 163,707 | 18,156 | 181,863 |
| 4170-00 | CITY OF DEER RIVER | - | 114,993 | 322,826 | 70,279 | 508,099 | 63,480 | (6,101) | 57,380 |
| 4182-00 | CITY OF DEERWOOD | - | 80,402 | 225,715 | 10,203 | 316,320 | 44,385 | 6,921 | 51,306 |
| 4226-00 | CITY OF DETROIT LAKES | - | 617,829 | 1,734,460 | 29,014 | 2,381,303 | 341,063 | 20,009 | 361,072 |
| 4240-00 | CITY OF DILWORTH | - | 181,574 | 509,741 | 76,867 | 768,183 | 100,235 | (26,045) | 74,191 |
| 4300-01 | CITY OF DULUTH | - | 10,486,292 | 29,438,661 | 1,984,316 | 41,909,269 | 5,788,807 | (690,892) | 4,897,915 |
| 4301-00 | TOWNSHIP OF DULUTH | - | - | - | - | - | - | - | - |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|--------------------------|-----------------------|---|-------------------|--|---|-----------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | | | | | |
| 4336-00 | CITY OF DUNDAS | \$ 130,080 | \$ 340,836 | \$ (42,985) | \$ 60,101 | \$ - | \$ 98,642 | \$ 43,787 | \$ 202,530 | |
| 4346-00 | CITY OF EAGAN | 11,329,107 | 29,684,662 | (3,743,700) | 5,234,408 | - | 8,591,096 | 283,092 | 14,108,595 | |
| 4350-00 | CITY OF EAGLE BEND | - | - | - | - | - | - | - | - | |
| 4356-00 | CITY OF EAGLE LAKE | - | - | - | - | - | - | 2,590 | 2,590 | |
| 4362-00 | CITY OF EAST BETHEL | 128,305 | 336,185 | (42,398) | 59,281 | - | 97,296 | 93,585 | 250,162 | |
| 4366-00 | CITY OF EAST GRAND FORKS | 2,343,871 | 6,141,438 | (774,531) | 1,082,943 | - | 1,777,406 | - | 2,860,348 | |
| 4404-00 | CITY OF EDEN PRAIRIE | 8,318,068 | 21,795,101 | (2,748,703) | 3,843,212 | - | 6,307,763 | 150,375 | 10,301,349 | |
| 4406-00 | CITY OF EDEN VALLEY | 107,330 | 281,227 | (35,467) | 49,590 | - | 81,390 | 30,843 | 161,823 | |
| 4410-00 | CITY OF EDINA | 10,188,252 | 26,695,379 | (3,366,705) | 4,707,296 | - | 7,725,962 | 141,576 | 12,574,834 | |
| 4434-00 | CITY OF ELBOW LAKE | - | - | - | - | - | - | - | - | |
| 4452-00 | CITY OF ELK RIVER | 3,834,294 | 10,046,664 | (1,267,041) | 1,771,566 | - | 2,907,625 | 237,492 | 4,916,682 | |
| 4454-00 | CITY OF ELKO NEW MARKET | 561,265 | 1,470,633 | (185,470) | 259,322 | - | 425,619 | 142,487 | 827,428 | |
| 4486-00 | CITY OF ELMORE | - | - | - | - | - | - | 4,002 | 4,002 | |
| 4492-00 | CITY OF ELY | 460,770 | 1,207,314 | (152,261) | 212,890 | - | 349,411 | 2,532 | 564,834 | |
| 4505-00 | CITY OF EMILY | - | - | - | - | - | - | 4,574 | 4,574 | |
| 4546-00 | CITY OF EVELETH | 803,307 | 2,104,834 | (265,453) | 371,153 | - | 609,164 | 3,304,895 | 4,285,213 | |
| 4572-00 | CITY OF FAIRFAX | 192,007 | 503,098 | (63,449) | 88,713 | - | 145,603 | 34,325 | 268,641 | |
| 4578-00 | CITY OF FAIRMONT | 1,351,920 | 3,542,318 | (446,742) | 624,630 | - | 1,025,189 | 44,871 | 1,694,690 | |
| 4600-00 | CITY OF FARIBAULT | 3,765,023 | 9,865,158 | (1,244,151) | 1,739,560 | - | 2,855,095 | 64,373 | 4,659,028 | |
| 4610-00 | CITY OF FARMINGTON | 2,576,396 | 6,750,704 | (851,369) | 1,190,377 | - | 1,953,734 | 23,886 | 3,167,997 | |
| 4632-00 | CITY OF FERGUS FALLS | 2,121,468 | 5,558,696 | (701,038) | 980,186 | - | 1,608,753 | 91,835 | 2,680,774 | |
| 4670-00 | CITY OF FLOODWOOD | 25,261 | 66,189 | (8,347) | 11,671 | - | 19,156 | 74,275 | 105,102 | |
| 4686-00 | CITY OF FOLEY | 286,506 | 750,708 | (94,676) | 132,375 | - | 217,264 | 15,218 | 364,857 | |
| 4700-00 | CITY OF FOREST LAKE | 2,484,234 | 6,509,220 | (820,914) | 1,147,795 | - | 1,883,846 | 69,839 | 3,101,480 | |
| 4718-00 | CITY OF FOSSTON | 191,128 | 500,797 | (63,158) | 88,307 | - | 144,937 | 144,687 | 377,931 | |
| 4756-00 | CITY OF FRAZEE | 129,791 | 340,079 | (42,889) | 59,967 | - | 98,423 | 2,623 | 161,013 | |
| 4780-00 | CITY OF FRIDLEY | 4,662,849 | 12,217,652 | (1,540,837) | 2,154,384 | - | 3,535,934 | 93,263 | 5,783,581 | |
| 4788-00 | CITY OF FULDA | 134,577 | 352,620 | (44,471) | 62,179 | - | 102,052 | 10,018 | 174,249 | |
| 4816-00 | CITY OF GAYLORD | 275,053 | 720,697 | (90,891) | 127,083 | - | 208,578 | 28,421 | 364,083 | |
| 4842-00 | CITY OF GIBBON | 143,821 | 376,842 | (47,526) | 66,450 | - | 109,063 | 72,993 | 248,505 | |
| 4844-00 | CITY OF GILBERT | 584,013 | 1,530,239 | (192,987) | 269,833 | - | 442,869 | 212,633 | 925,335 | |
| 4860-00 | CITY OF GLENCOE | 711,082 | 1,863,185 | (234,977) | 328,542 | - | 539,228 | 148,991 | 1,016,762 | |
| 4870-00 | CITY OF GLENWOOD | 388,191 | 1,017,142 | (128,278) | 179,356 | - | 294,373 | 82,505 | 556,235 | |
| 4876-00 | CITY OF GLYNDON | 308,628 | 808,672 | (101,986) | 142,596 | - | 234,039 | 84,877 | 461,512 | |
| 4884-00 | CITY OF GOLDEN VALLEY | 3,169,411 | 8,304,530 | (1,047,331) | 1,464,369 | - | 2,403,430 | 734,792 | 4,602,591 | |
| 4896-00 | CITY OF GOODHUE | - | - | - | - | - | - | 18,546 | 18,546 | |
| 4904-00 | CITY OF GOODVIEW | 481,490 | 1,261,605 | (159,108) | 222,464 | - | 365,124 | 89,329 | 676,916 | |
| 4940-00 | CITY OF GRAND MEADOW | 106,566 | 279,226 | (35,215) | 49,237 | - | 80,811 | 39,773 | 169,821 | |
| 4952-00 | CITY OF GRAND RAPIDS | 1,682,063 | 4,407,361 | (555,837) | 777,166 | - | 1,275,543 | 180,254 | 2,232,963 | |
| 4960-00 | CITY OF GRANITE FALLS | 441,790 | 1,157,582 | (145,989) | 204,121 | - | 335,018 | 68,782 | 607,921 | |
| 5062-00 | CITY OF HALLOCK | 45,226 | 118,501 | (14,945) | 20,896 | - | 34,296 | 118 | 55,310 | |
| 5072-00 | CITY OF HAM LAKE | 88,362 | 231,528 | (29,199) | 40,826 | - | 67,007 | 45,336 | 153,169 | |
| 5096-02 | CITY OF HANCOCK | - | - | - | - | - | - | - | - | |
| 5122-00 | CITY OF HARRIS | - | - | - | - | - | - | 1,966 | 1,966 | |
| 5142-00 | CITY OF HASTINGS | 4,957,638 | 12,990,063 | (1,638,250) | 2,290,586 | - | 3,759,480 | 340,335 | 6,390,401 | |
| 5160-00 | CITY OF HAWLEY | 314,253 | 823,409 | (103,845) | 145,195 | - | 238,304 | 29,219 | 412,718 | |
| 5188-00 | CITY OF HECTOR | 219,732 | 575,744 | (72,610) | 101,523 | - | 166,627 | 65,935 | 334,086 | |
| 5208-00 | CITY OF HENDERSON | 150,840 | 395,233 | (49,845) | 69,693 | - | 114,385 | 78,365 | 262,443 | |
| 5224-00 | CITY OF HENNING | 95,476 | 250,168 | (31,550) | 44,113 | - | 72,402 | 24,944 | 141,459 | |
| 5234-00 | CITY OF HERMANTOWN | 1,618,298 | 4,240,284 | (534,766) | 747,705 | - | 1,227,189 | 209,617 | 2,184,511 | |
| 5240-00 | CITY OF HERON LAKE | 36,553 | 95,777 | (12,079) | 16,889 | - | 27,719 | 2,229 | 46,837 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 4336-00 | CITY OF DUNDAS | \$ - | \$ 58,056 | \$ 162,984 | \$ 71,773 | \$ 292,813 | \$ 32,049 | \$ (17,691) | \$ 14,358 |
| 4346-00 | CITY OF EAGAN | - | 5,056,339 | 14,194,898 | 594,993 | 19,846,230 | 2,791,279 | 252,163 | 3,043,442 |
| 4350-00 | CITY OF EAGLE BEND | - | - | - | 2,078 | 2,078 | - | (14,979) | (14,979) |
| 4356-00 | CITY OF EAGLE LAKE | - | - | - | 221,407 | 221,407 | - | (60,851) | (60,851) |
| 4362-00 | CITY OF EAST BETHEL | - | 57,264 | 160,760 | 27,700 | 245,725 | 31,612 | 26,736 | 58,348 |
| 4366-00 | CITY OF EAST GRAND FORKS | - | 1,046,102 | 2,936,772 | 212,287 | 4,195,162 | 577,486 | (105,973) | 471,513 |
| 4404-00 | CITY OF EDEN PRAIRIE | - | 3,712,470 | 10,422,191 | 261,593 | 14,396,254 | 2,049,416 | (75,356) | 1,974,060 |
| 4406-00 | CITY OF EDEN VALLEY | - | 47,903 | 134,480 | 14,923 | 197,306 | 26,444 | 297 | 26,741 |
| 4410-00 | CITY OF EDINA | - | 4,547,159 | 12,765,454 | 253,818 | 17,566,430 | 2,510,194 | 50,846 | 2,561,040 |
| 4434-00 | CITY OF ELBOW LAKE | - | - | - | - | - | - | - | - |
| 4452-00 | CITY OF ELK RIVER | - | 1,711,299 | 4,804,210 | 71,976 | 6,587,486 | 944,698 | 19,743 | 964,441 |
| 4454-00 | CITY OF ELKO NEW MARKET | - | 250,500 | 703,242 | 74,928 | 1,028,670 | 138,285 | 46,622 | 184,907 |
| 4486-00 | CITY OF ELMORE | - | - | - | 19,187 | 19,187 | - | (7,370) | (7,370) |
| 4492-00 | CITY OF ELY | - | 205,648 | 577,325 | 42,646 | 825,619 | 113,525 | (23,759) | 89,766 |
| 4505-00 | CITY OF EMILY | - | - | - | 82,241 | 82,241 | - | (13,418) | (13,418) |
| 4546-00 | CITY OF EVELETH | - | 358,527 | 1,006,510 | 5,448,879 | 6,813,916 | 197,920 | 535,396 | 733,316 |
| 4572-00 | CITY OF FAIRFAX | - | 85,695 | 240,576 | 19,354 | 345,625 | 47,307 | 2,179 | 49,486 |
| 4578-00 | CITY OF FAIRMONT | - | 603,381 | 1,693,900 | 240,751 | 2,538,031 | 333,088 | (71,686) | 261,401 |
| 4600-00 | CITY OF FARIBAULT | - | 1,680,382 | 4,717,416 | 270,297 | 6,668,095 | 927,631 | (99,185) | 828,446 |
| 4610-00 | CITY OF FARMINGTON | - | 1,149,882 | 3,228,117 | 340,824 | 4,718,822 | 634,776 | (56,643) | 578,133 |
| 4632-00 | CITY OF FERGUS FALLS | - | 946,841 | 2,658,111 | 174,361 | 3,779,313 | 522,690 | (51,137) | 471,552 |
| 4670-00 | CITY OF FLOODWOOD | - | 11,274 | 31,651 | 186,005 | 228,930 | 6,224 | (40,822) | (34,598) |
| 4686-00 | CITY OF FOLEY | - | 127,872 | 358,981 | 24,761 | 511,614 | 70,590 | 9,563 | 80,152 |
| 4700-00 | CITY OF FOREST LAKE | - | 1,108,748 | 3,112,641 | 298,778 | 4,520,168 | 612,069 | (58,330) | 553,739 |
| 4718-00 | CITY OF FOSSTON | - | 85,303 | 239,476 | 82,961 | 407,740 | 47,090 | 37,347 | 84,438 |
| 4756-00 | CITY OF FRAZEE | - | 57,927 | 162,622 | 41,627 | 262,176 | 31,978 | (13,019) | 18,959 |
| 4780-00 | CITY OF FRIDLEY | - | 2,081,094 | 5,842,354 | 112,956 | 8,036,405 | 1,148,838 | (55,370) | 1,093,468 |
| 4788-00 | CITY OF FULDA | - | 60,064 | 168,619 | 17,039 | 245,721 | 33,157 | (4,289) | 28,868 |
| 4816-00 | CITY OF GAYLORD | - | 122,760 | 344,630 | 4,492 | 471,882 | 67,768 | 5,754 | 73,522 |
| 4842-00 | CITY OF GIBBON | - | 64,189 | 180,202 | 10,404 | 254,795 | 35,435 | 16,537 | 51,971 |
| 4844-00 | CITY OF GILBERT | - | 260,653 | 731,744 | 109,616 | 1,102,014 | 143,890 | 4,320 | 148,210 |
| 4860-00 | CITY OF GLENCOE | - | 317,366 | 890,956 | 39,939 | 1,248,260 | 175,197 | 20,627 | 195,824 |
| 4870-00 | CITY OF GLENWOOD | - | 173,255 | 486,387 | 24,120 | 683,762 | 95,643 | 7,138 | 102,781 |
| 4876-00 | CITY OF GLYNDON | - | 137,745 | 386,698 | 10,693 | 535,136 | 76,040 | 22,167 | 98,207 |
| 4884-00 | CITY OF GOLDEN VALLEY | - | 1,414,553 | 3,971,140 | 563,571 | 5,949,263 | 780,883 | (137,040) | 643,843 |
| 4896-00 | CITY OF GOODHUE | - | - | - | 162,982 | 162,982 | - | (30,918) | (30,918) |
| 4904-00 | CITY OF GOODVIEW | - | 214,896 | 603,286 | 82,170 | 900,352 | 118,630 | (664) | 117,966 |
| 4940-00 | CITY OF GRAND MEADOW | - | 47,562 | 133,523 | 47,318 | 228,403 | 26,256 | 547 | 26,803 |
| 4952-00 | CITY OF GRAND RAPIDS | - | 750,728 | 2,107,554 | 66,099 | 2,924,381 | 414,429 | 10,623 | 425,051 |
| 4960-00 | CITY OF GRANITE FALLS | - | 197,177 | 553,544 | 49,910 | 800,631 | 108,849 | 1,626 | 110,474 |
| 5062-00 | CITY OF HALLOCK | - | 20,185 | 56,666 | 17,933 | 94,784 | 11,143 | (4,619) | 6,524 |
| 5072-00 | CITY OF HAM LAKE | - | 39,437 | 110,714 | 17,578 | 167,730 | 21,771 | (16,210) | 5,561 |
| 5096-02 | CITY OF HANCOCK | - | - | - | - | - | - | - | - |
| 5122-00 | CITY OF HARRIS | - | - | - | 4,311 | 4,311 | - | 261 | 261 |
| 5142-00 | CITY OF HASTINGS | - | 2,212,663 | 6,211,714 | 11,130 | 8,435,507 | 1,221,469 | 68,466 | 1,289,935 |
| 5160-00 | CITY OF HAWLEY | - | 140,255 | 393,746 | 30,615 | 564,616 | 77,426 | 5,864 | 83,290 |
| 5188-00 | CITY OF HECTOR | - | 98,069 | 275,315 | 8,644 | 382,028 | 54,138 | 17,563 | 71,701 |
| 5208-00 | CITY OF HENDERSON | - | 67,322 | 188,997 | 15,781 | 272,100 | 37,164 | 19,594 | 56,758 |
| 5224-00 | CITY OF HENNING | - | 42,612 | 119,628 | 34,519 | 196,759 | 23,524 | (3,652) | 19,872 |
| 5234-00 | CITY OF HERMANTOWN | - | 722,269 | 2,027,660 | - | 2,749,929 | 398,718 | 47,609 | 446,327 |
| 5240-00 | CITY OF HERON LAKE | - | 16,314 | 45,799 | 19,339 | 81,453 | 9,006 | (4,939) | 4,067 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | | Total Deferred Outflows of Resources |
|-------------|-----------------------------|-----------------------|---|-------------------|--|---|------------------------|--|--------------|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Changes of Assumptions | Changes of Assumptions | | | |
| 5246-00 | CITY OF HIBBING | \$ 3,946,444 | \$ 10,340,521 | \$ (1,304,101) | \$ 1,823,383 | \$ - | \$ 2,992,670 | \$ 130,961 | \$ 4,947,014 | |
| 5266-00 | CITY OF HILL CITY | 158,533 | 415,391 | (52,387) | 73,247 | - | 120,219 | 86,018 | 279,484 | |
| 5304-00 | CITY OF HOKAH | 91,791 | 240,511 | (30,332) | 42,410 | - | 69,607 | 29,263 | 141,280 | |
| 5354-00 | CITY OF HOPKINS | 3,494,953 | 9,157,518 | (1,154,906) | 1,614,779 | - | 2,650,295 | 221,403 | 4,486,478 | |
| 5362-00 | CITY OF HOUSTON | 64,495 | 168,991 | (21,312) | 29,799 | - | 48,908 | 12,548 | 91,255 | |
| 5366-00 | CITY OF HOWARD LAKE | 298,552 | 782,270 | (98,656) | 137,941 | - | 226,398 | 46,361 | 410,700 | |
| 5376-00 | CITY OF HUGO | 105,325 | 275,973 | (34,805) | 48,663 | - | 79,870 | 115,456 | 243,989 | |
| 5392-00 | CITY OF HUTCHINSON | 1,831,678 | 4,799,386 | (605,278) | 846,294 | - | 1,389,000 | 79,989 | 2,315,282 | |
| 5416-00 | CITY OF INTERNATIONAL FALLS | 1,389,107 | 3,639,754 | (459,030) | 641,811 | - | 1,053,388 | 24,689 | 1,719,889 | |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | 6,067,583 | 15,898,355 | (2,005,031) | 2,803,416 | - | 4,601,174 | 704,561 | 8,109,151 | |
| 5442-00 | CITY OF ISANTI | 818,528 | 2,144,716 | (270,482) | 378,186 | - | 620,707 | 102,179 | 1,101,071 | |
| 5452-00 | CITY OF ISLE | 225,603 | 591,127 | (74,550) | 104,236 | - | 171,079 | 11,424 | 286,739 | |
| 5458-00 | CITY OF IVANHOE | - | - | - | - | - | - | 229 | 229 | |
| 5470-00 | CITY OF JANESVILLE | 275,042 | 720,669 | (90,888) | 127,078 | - | 208,570 | 5,518 | 341,166 | |
| 5500-00 | CITY OF JORDAN | 896,697 | 2,349,536 | (296,313) | 414,303 | - | 679,984 | 103,552 | 1,197,839 | |
| 5528-00 | CITY OF KASSON | 617,482 | 1,617,934 | (204,047) | 285,296 | - | 468,520 | 35,143 | 788,689 | |
| 5534-00 | CITY OF KEEWATIN | 183,306 | 480,301 | (60,573) | 84,693 | - | 139,005 | 3,991 | 227,689 | |
| 5556-00 | CITY OF KENYON | 261,815 | 686,011 | (86,517) | 120,967 | - | 198,540 | 52,900 | 372,406 | |
| 5586-01 | CITY OF KIMBALL | - | - | - | - | - | - | - | - | |
| 5626-00 | CITY OF LA CRESCENT | 549,837 | 1,440,691 | (181,694) | 254,042 | - | 416,953 | 33,818 | 704,813 | |
| 5650-00 | CITY OF LAKE BENTON | - | - | - | - | - | - | - | - | |
| 5654-00 | CITY OF LAKE CITY | 765,495 | 2,005,760 | (252,958) | 353,683 | - | 580,491 | 37,054 | 971,228 | |
| 5656-00 | CITY OF LAKE CRYSTAL | 167,374 | 438,555 | (55,309) | 77,332 | - | 126,923 | 18,860 | 223,115 | |
| 5662-00 | CITY OF LAKE ELMO | 596,286 | 1,562,397 | (197,043) | 275,503 | - | 452,176 | 368,879 | 1,096,559 | |
| 5702-00 | CITY OF LAKE PARK | 114,216 | 299,271 | (37,743) | 52,772 | - | 86,613 | 26,821 | 166,205 | |
| 5712-00 | CITY OF LAKE SHORE | 125,324 | 328,375 | (41,413) | 57,904 | - | 95,036 | 1,515 | 154,454 | |
| 5724-00 | CITY OF LAKEFIELD | 180,917 | 474,040 | (59,784) | 83,589 | - | 137,193 | 24,807 | 245,589 | |
| 5742-00 | CITY OF LAKEVILLE | 7,654,352 | 20,056,026 | (2,529,378) | 3,536,554 | - | 5,804,454 | 808,141 | 10,149,149 | |
| 5752-00 | CITY OF LAMBERTON | 36,220 | 94,905 | (11,969) | 16,735 | - | 27,467 | 3,454 | 47,655 | |
| 5794-00 | CITY OF LE CENTER | 311,332 | 815,755 | (102,879) | 143,845 | - | 236,089 | 80,259 | 460,193 | |
| 5804-00 | CITY OF LE SUEUR | 769,238 | 2,015,568 | (254,195) | 355,413 | - | 583,329 | 270,766 | 1,209,508 | |
| 5856-01 | CITY OF LESTER PRAIRIE | 87,770 | 229,976 | (29,004) | 40,553 | - | 66,558 | 1,360 | 108,471 | |
| 5862-00 | CITY OF LEWISTON | 120,924 | 316,847 | (39,959) | 55,871 | - | 91,699 | 22,096 | 169,666 | |
| 5906-00 | CITY OF LINO LAKES | 2,485,452 | 6,512,411 | (821,317) | 1,148,358 | - | 1,884,769 | 61,229 | 3,094,356 | |
| 5918-00 | CITY OF LITCHFIELD | 709,409 | 1,858,801 | (234,424) | 327,769 | - | 537,959 | 13,774 | 879,502 | |
| 5926-00 | CITY OF LITTLE FALLS | 1,319,239 | 3,456,686 | (435,942) | 609,530 | - | 1,000,406 | 73,355 | 1,683,292 | |
| 5960-00 | CITY OF LONG LAKE | 88,207 | 231,120 | (29,148) | 40,754 | - | 66,889 | 21,403 | 129,046 | |
| 5964-00 | CITY OF LONG PRAIRIE | 422,151 | 1,106,125 | (139,500) | 195,047 | - | 320,126 | 21,010 | 536,183 | |
| 5968-00 | CITY OF LONSDALE | 472,099 | 1,236,999 | (156,005) | 218,125 | - | 358,002 | 15,290 | 591,417 | |
| 6010-00 | CITY OF LYLE | - | - | - | - | - | - | - | - | |
| 6034-00 | CITY OF MADELIA | 279,466 | 732,260 | (92,349) | 129,122 | - | 211,925 | 35,249 | 376,296 | |
| 6040-00 | CITY OF MADISON LAKE | 129,065 | 338,178 | (42,649) | 59,632 | - | 97,873 | 6,920 | 164,425 | |
| 6048-00 | CITY OF MAHTOMEDI | 585,045 | 1,532,942 | (193,328) | 270,309 | - | 443,652 | 220,215 | 934,176 | |
| 6078-00 | CITY OF MANKATO | 6,234,488 | 16,335,680 | (2,060,185) | 2,880,532 | - | 4,727,741 | 188,536 | 7,796,809 | |
| 6100-00 | CITY OF MAPLE GROVE | 7,721,793 | 20,232,735 | (2,551,664) | 3,567,714 | - | 5,855,595 | 268,941 | 9,692,250 | |
| 6114-02 | CITY OF MAPLETON | 242,440 | 635,245 | (80,114) | 112,015 | - | 183,847 | 11,327 | 307,190 | |
| 6120-00 | CITY OF MAPLEWOOD | 8,806,564 | 23,075,063 | (2,910,126) | 4,068,912 | - | 6,678,199 | 668,641 | 11,415,752 | |
| 6140-00 | CITY OF MARSHALL | 1,684,511 | 4,413,775 | (556,646) | 778,297 | - | 1,277,399 | 105,451 | 2,161,148 | |
| 6198-00 | CITY OF MC GREGOR | - | - | - | - | - | - | - | - | |
| 6224-00 | CITY OF MEDINA | 916,107 | 2,400,394 | (302,727) | 423,271 | - | 694,703 | 71,429 | 1,189,403 | |
| 6232-00 | CITY OF MELROSE | 297,770 | 780,220 | (98,398) | 137,579 | - | 225,805 | 11,947 | 375,331 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|-----------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 5246-00 | CITY OF HIBBING | \$ - | \$ 1,761,353 | \$ 4,944,730 | \$ 235,667 | \$ 6,941,751 | \$ 972,330 | \$ (11,435) | \$ 960,895 |
| 5266-00 | CITY OF HILL CITY | - | 70,756 | 198,636 | 7,541 | 276,932 | 39,060 | 11,967 | 51,027 |
| 5304-00 | CITY OF HOKAH | - | 40,967 | 115,010 | 2,711 | 158,688 | 22,615 | 6,384 | 29,000 |
| 5354-00 | CITY OF HOPKINS | - | 1,559,846 | 4,379,030 | 115,525 | 6,054,402 | 861,091 | (26,649) | 834,442 |
| 5362-00 | CITY OF HOUSTON | - | 28,785 | 80,810 | 64,539 | 174,134 | 15,890 | (16,084) | (193) |
| 5366-00 | CITY OF HOWARD LAKE | - | 133,248 | 374,073 | 6,927 | 514,249 | 73,558 | 6,639 | 80,197 |
| 5376-00 | CITY OF HUGO | - | 47,008 | 131,967 | - | 178,975 | 25,950 | 26,103 | 52,053 |
| 5392-00 | CITY OF HUTCHINSON | - | 817,504 | 2,295,016 | 129,805 | 3,242,326 | 451,291 | (39,561) | 411,730 |
| 5416-00 | CITY OF INTERNATIONAL FALLS | - | 619,978 | 1,740,492 | 113,021 | 2,473,491 | 342,250 | (28,497) | 313,753 |
| 5420-00 | CITY OF INVER GROVE HEIGHTS | - | 2,708,047 | 7,602,428 | 70,089 | 10,380,565 | 1,494,939 | 347,282 | 1,842,220 |
| 5442-00 | CITY OF ISANTI | - | 365,320 | 1,025,581 | 90,012 | 1,480,913 | 201,670 | 10,851 | 212,521 |
| 5452-00 | CITY OF ISLE | - | 100,690 | 282,671 | 52,562 | 435,923 | 55,584 | (11,524) | 44,061 |
| 5458-00 | CITY OF IVANHOE | - | - | - | 50,297 | 50,297 | - | (13,159) | (13,159) |
| 5470-00 | CITY OF JANESVILLE | - | 122,755 | 344,616 | 9,376 | 476,748 | 67,765 | (1,670) | 66,095 |
| 5500-00 | CITY OF JORDAN | - | 400,208 | 1,123,524 | 53,940 | 1,577,672 | 220,929 | 7,368 | 228,298 |
| 5528-00 | CITY OF KASSON | - | 275,591 | 773,679 | 113,449 | 1,162,719 | 152,136 | (22,128) | 130,008 |
| 5534-00 | CITY OF KEEWATIN | - | 81,812 | 229,675 | 34,644 | 346,131 | 45,163 | (10,908) | 34,255 |
| 5556-00 | CITY OF KENYON | - | 116,852 | 328,043 | 7,556 | 452,451 | 64,506 | 12,158 | 76,664 |
| 5586-01 | CITY OF KIMBALL | - | - | - | 8,205 | 8,205 | - | (26,556) | (26,556) |
| 5626-00 | CITY OF LA CRESCENT | - | 245,400 | 688,923 | 80,615 | 1,014,939 | 135,470 | (17,931) | 117,538 |
| 5650-00 | CITY OF LAKE BENTON | - | - | - | 1,563 | 1,563 | - | (15,531) | (15,531) |
| 5654-00 | CITY OF LAKE CITY | - | 341,651 | 959,134 | 71,303 | 1,372,088 | 188,604 | (16,951) | 171,653 |
| 5656-00 | CITY OF LAKE CRYSTAL | - | 74,701 | 209,713 | 15,772 | 300,186 | 41,238 | (4,604) | 36,634 |
| 5662-00 | CITY OF LAKE ELMO | - | 266,131 | 747,122 | 10,376 | 1,023,628 | 146,914 | 87,302 | 234,216 |
| 5702-00 | CITY OF LAKE PARK | - | 50,976 | 143,108 | 3,263 | 197,347 | 28,141 | 8,942 | 37,082 |
| 5712-00 | CITY OF LAKE SHORE | - | 55,934 | 157,025 | 41,266 | 254,225 | 30,877 | (10,602) | 20,275 |
| 5724-00 | CITY OF LAKEFIELD | - | 80,746 | 226,681 | 18,468 | 325,895 | 44,574 | (2,673) | 41,901 |
| 5742-00 | CITY OF LAKEVILLE | - | 3,416,244 | 9,590,584 | - | 13,006,828 | 1,885,889 | 163,817 | 2,049,706 |
| 5752-00 | CITY OF LAMBERTON | - | 16,166 | 45,382 | 13,160 | 74,708 | 8,924 | (3,004) | 5,920 |
| 5794-00 | CITY OF LE CENTER | - | 138,952 | 390,085 | 4,704 | 533,741 | 76,706 | 13,706 | 90,412 |
| 5804-00 | CITY OF LE SUEUR | - | 343,322 | 963,824 | 74,907 | 1,382,053 | 189,526 | 36,350 | 225,876 |
| 5856-01 | CITY OF LESTER PRAIRIE | - | 39,173 | 109,972 | 184,041 | 333,186 | 21,625 | (37,518) | (15,893) |
| 5862-00 | CITY OF LEWISTON | - | 53,970 | 151,513 | 72,991 | 278,474 | 29,793 | (10,326) | 19,468 |
| 5906-00 | CITY OF LINO LAKES | - | 1,109,292 | 3,114,167 | 324,783 | 4,548,243 | 612,369 | (127,787) | 484,581 |
| 5918-00 | CITY OF LITCHFIELD | - | 316,619 | 888,859 | 68,087 | 1,273,566 | 174,785 | (24,808) | 149,977 |
| 5926-00 | CITY OF LITTLE FALLS | - | 588,795 | 1,652,952 | - | 2,241,746 | 325,036 | 10,007 | 335,043 |
| 5960-00 | CITY OF LONG LAKE | - | 39,368 | 110,519 | 24,872 | 174,759 | 21,732 | (2,508) | 19,224 |
| 5964-00 | CITY OF LONG PRAIRIE | - | 188,412 | 528,937 | 19,949 | 737,298 | 104,010 | (10,509) | 93,502 |
| 5968-00 | CITY OF LONSDALE | - | 210,704 | 591,520 | 11,454 | 813,679 | 116,316 | 6,734 | 123,050 |
| 6010-00 | CITY OF LYLE | - | - | - | 46,692 | 46,692 | - | (11,652) | (11,652) |
| 6034-00 | CITY OF MADELIA | - | 124,730 | 350,159 | 23,169 | 498,057 | 68,855 | 2,745 | 71,600 |
| 6040-00 | CITY OF MADISON LAKE | - | 57,604 | 161,713 | 31,521 | 250,838 | 31,799 | (13,705) | 18,094 |
| 6048-00 | CITY OF MAHTOMEDI | - | 261,114 | 733,037 | - | 994,151 | 144,144 | 90,524 | 234,668 |
| 6078-00 | CITY OF MANKATO | - | 2,782,539 | 7,811,553 | 509,059 | 11,103,152 | 1,536,061 | (160,215) | 1,375,846 |
| 6100-00 | CITY OF MAPLE GROVE | - | 3,446,344 | 9,675,084 | 479,687 | 13,601,116 | 1,902,505 | (115,674) | 1,786,831 |
| 6114-02 | CITY OF MAPLETON | - | 108,204 | 303,768 | 11,471 | 423,443 | 59,733 | 7,357 | 67,089 |
| 6120-00 | CITY OF MAPLEWOOD | - | 3,930,492 | 11,034,256 | 80,435 | 15,045,184 | 2,169,772 | 60,869 | 2,230,641 |
| 6140-00 | CITY OF MARSHALL | - | 751,821 | 2,110,621 | 209,711 | 3,072,153 | 415,032 | (27,475) | 387,557 |
| 6198-00 | CITY OF MC GREGOR | - | - | - | - | - | - | (1,107) | (1,107) |
| 6224-00 | CITY OF MEDINA | - | 408,871 | 1,147,844 | 110,337 | 1,667,052 | 225,712 | (16,704) | 209,008 |
| 6232-00 | CITY OF MELROSE | - | 132,899 | 373,093 | 96,701 | 602,693 | 73,365 | (19,567) | 53,798 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|---------------------------------------|-----------------------|---|-------------------|--|---|------------------------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | | |
| 6238-02 | CITY OF MENAHLA | \$ 158,933 | \$ 416,437 | \$ (52,519) | \$ 73,432 | \$ - | \$ 120,522 | \$ 19,031 | \$ 212,985 | |
| 6244-00 | CITY OF MENDOTA HEIGHTS | 1,740,248 | 4,559,819 | (575,064) | 804,050 | - | 1,319,666 | 80,083 | 2,203,799 | |
| 6272-00 | CITY OF MILACA | 394,260 | 1,033,044 | (130,283) | 182,160 | - | 298,975 | 23,542 | 504,678 | |
| 6296-00 | CITY OF MINNEAPOLIS | 154,681,941 | 405,299,468 | (51,114,599) | 71,467,972 | - | 117,298,509 | 7,429,504 | 196,195,985 | |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | 3,664,571 | 9,601,953 | (1,210,956) | 1,693,148 | - | 2,778,920 | 855,041 | 5,327,109 | |
| 6310-00 | CITY OF MINNEOTA | 49,636 | 130,058 | (16,402) | 22,934 | - | 37,640 | - | 60,574 | |
| 6318-00 | CITY OF MINNESOTA LAKE | 68,168 | 178,615 | (22,526) | 31,496 | - | 51,693 | 19,326 | 102,515 | |
| 6320-00 | CITY OF MINNETONKA | 8,775,357 | 22,993,294 | (2,899,814) | 4,054,494 | - | 6,654,534 | 908,822 | 11,617,849 | |
| 6324-00 | CITY OF MINNETRISTA | 1,289,463 | 3,378,665 | (426,103) | 595,773 | - | 977,826 | 144,130 | 1,717,728 | |
| 6352-00 | CITY OF MONTEVIDEO | 776,628 | 2,034,930 | (256,636) | 358,827 | - | 588,933 | 60,403 | 1,008,162 | |
| 6354-00 | CITY OF MONTGOMERY | 518,267 | 1,357,969 | (171,261) | 239,456 | - | 393,012 | 35,719 | 668,187 | |
| 6368-00 | CITY OF MOORHEAD | 6,742,205 | 17,666,007 | (2,227,960) | 3,115,113 | - | 5,112,754 | - | 8,227,867 | |
| 6382-00 | CITY OF MOOSE LAKE | 6,608 | 17,315 | (2,184) | 3,053 | - | 5,011 | - | 8,065 | |
| 6398-00 | CITY OF MORGAN | 53,677 | 140,645 | (17,737) | 24,800 | - | 40,704 | 1,790 | 67,294 | |
| 6406-00 | CITY OF MORRIS | - | - | - | - | - | - | 4,385 | 4,385 | |
| 6412-00 | CITY OF MORRISTOWN | - | - | - | - | - | - | - | - | |
| 6424-00 | CITY OF MOTLEY | 68,604 | 179,756 | (22,670) | 31,697 | - | 52,023 | 12,124 | 95,844 | |
| 6430-00 | CITY OF MOUND | 107,746 | 282,316 | (35,604) | 49,782 | - | 81,706 | 1,868 | 133,356 | |
| 6434-00 | CITY OF MOUNDS VIEW | 1,777,089 | 4,656,349 | (587,238) | 821,072 | - | 1,347,603 | 63,039 | 2,231,713 | |
| 6440-00 | CITY OF MOUNTAIN LAKE | 310,765 | 814,269 | (102,692) | 143,583 | - | 235,659 | 95,068 | 474,310 | |
| 6472-02 | CITY OF NASHWAUK | 186,882 | 489,670 | (61,755) | 86,345 | - | 141,716 | 17,822 | 245,884 | |
| 6506-00 | CITY OF NEW BRIGHTON | 2,947,819 | 7,723,910 | (974,106) | 1,361,986 | - | 2,235,392 | 91,033 | 3,688,411 | |
| 6518-00 | CITY OF NEW HOPE | 3,050,759 | 7,993,636 | (1,008,122) | 1,409,548 | - | 2,313,454 | 152,605 | 3,875,606 | |
| 6534-01 | CITY OF NEW PRAGUE | 944,738 | 2,475,413 | (312,188) | 436,499 | - | 716,414 | 101,502 | 1,254,415 | |
| 6540-00 | CITY OF NEW RICHLAND | 118,686 | 310,984 | (39,220) | 54,837 | - | 90,002 | 41,001 | 185,840 | |
| 6542-00 | CITY OF SCANDIA | 45,842 | 120,115 | (15,148) | 21,180 | - | 34,763 | 193 | 56,136 | |
| 6550-00 | CITY OF NEW ULM | 1,883,938 | 4,936,316 | (622,547) | 870,439 | - | 1,428,629 | 97,759 | 2,396,827 | |
| 6552-00 | CITY OF NEW YORK MILLS | 172,673 | 452,439 | (57,060) | 79,780 | - | 130,941 | 29,625 | 240,347 | |
| 6582-00 | CITY OF NISSWA | 420,752 | 1,102,460 | (139,037) | 194,401 | - | 319,065 | 48,015 | 561,481 | |
| 6616-02 | CITY OF NORTH BRANCH | 1,187,923 | 3,112,611 | (392,549) | 548,858 | - | 900,827 | 72,094 | 1,521,779 | |
| 6624-00 | CITY OF NORTH MANKATO | 1,413,439 | 3,703,510 | (467,071) | 653,054 | - | 1,071,840 | 98,035 | 1,822,929 | |
| 6634-00 | CITY OF NORTH ST PAUL | 1,864,786 | 4,886,135 | (616,218) | 861,590 | - | 1,414,106 | 123,408 | 2,399,104 | |
| 6638-00 | CITY OF NORTHFIELD | 2,294,896 | 6,013,114 | (758,348) | 1,060,315 | - | 1,740,267 | 162,668 | 2,963,250 | |
| 6674-00 | CITY OF OAK PARK HEIGHTS | 1,048,679 | 2,747,761 | (346,536) | 484,523 | - | 795,235 | 99,589 | 1,379,347 | |
| 6680-00 | CITY OF OAKDALE | 5,514,406 | 14,448,913 | (1,822,234) | 2,547,831 | - | 4,181,688 | 781,639 | 7,511,158 | |
| 6710-00 | CITY OF OLIVIA | 410,666 | 1,076,031 | (135,704) | 189,741 | - | 311,416 | 78,318 | 579,475 | |
| 6718-00 | CITY OF ONAMIA | 91,497 | 239,742 | (30,235) | 42,275 | - | 69,384 | 39,569 | 151,228 | |
| 6732-00 | CITY OF ORONO | 2,729,523 | 7,151,929 | (901,970) | 1,261,126 | - | 2,069,854 | 218,367 | 3,549,348 | |
| 6742-00 | CITY OF ORTONVILLE | - | - | - | - | - | - | 399 | 399 | |
| 6752-00 | CITY OF OSAKIS | 221,220 | 579,643 | (73,102) | 102,211 | - | 167,756 | 34,169 | 304,135 | |
| 6766-00 | CITY OF OSSEO | 933,716 | 2,446,533 | (308,546) | 431,406 | - | 708,056 | 435,709 | 1,575,172 | |
| 6780-00 | CITY OF OSTRANDER | - | - | - | - | - | - | - | - | |
| 6786-00 | CITY OF OWATONNA | 3,615,173 | 9,472,520 | (1,194,633) | 1,670,325 | - | 2,741,460 | 51,811 | 4,463,596 | |
| 6810-00 | CITY OF PARK RAPIDS | 717,372 | 1,879,668 | (237,055) | 331,449 | - | 543,998 | 26,630 | 902,077 | |
| 6820-01 | CITY OF PARKERS PRAIRIE | 127,819 | 334,913 | (42,238) | 59,056 | - | 96,928 | 194 | 156,179 | |
| 6834-00 | CITY OF PAYNESVILLE | 289,821 | 759,391 | (95,771) | 133,906 | - | 219,777 | 63,759 | 417,443 | |
| 6850-00 | CITY OF PELICAN RAPIDS | 289,257 | 757,916 | (95,585) | 133,646 | - | 219,350 | 82,213 | 435,209 | |
| 6862-00 | CITY OF PEQUOT LAKES | 339,284 | 888,996 | (112,116) | 156,760 | - | 257,286 | 15,530 | 429,576 | |
| 6870-00 | CITY OF PERHAM | 573,922 | 1,503,797 | (189,652) | 265,170 | - | 435,217 | 149,175 | 849,562 | |
| 6888-00 | CITY OF PIERZ | 116,016 | 303,986 | (38,337) | 53,603 | - | 87,977 | 16,255 | 157,835 | |
| 6890-00 | CITY OF PILLAGER | 80,193 | 210,123 | (26,500) | 37,052 | - | 60,812 | 60,097 | 157,960 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6238-02 | CITY OF MENAUGA | \$ - | \$ 70,934 | \$ 199,136 | \$ 34,961 | \$ 305,031 | \$ 39,158 | \$ 7,464 | \$ 46,622 |
| 6244-00 | CITY OF MENDOTA HEIGHTS | - | 776,697 | 2,180,458 | 262,919 | 3,220,074 | 428,764 | (45,722) | 383,043 |
| 6272-00 | CITY OF MILACA | - | 175,964 | 493,991 | 57,957 | 727,911 | 97,138 | (12,274) | 84,864 |
| 6296-00 | CITY OF MINNEAPOLIS | - | 69,036,710 | 193,810,004 | 16,155,245 | 279,001,959 | 38,110,725 | (8,163,774) | 29,946,951 |
| 6296-04 | CITY OF MINNEAPOLIS PARK & RECREATION | - | 1,635,549 | 4,591,554 | 415,754 | 6,642,858 | 902,881 | (7,305) | 895,577 |
| 6310-00 | CITY OF MINNEOTA | - | 22,153 | 62,192 | 30,528 | 114,874 | 12,229 | (8,114) | 4,116 |
| 6318-00 | CITY OF MINNESOTA LAKE | - | 30,424 | 85,412 | 8,775 | 124,611 | 16,795 | 6,011 | 22,807 |
| 6320-00 | CITY OF MINNETONKA | - | 3,916,564 | 10,995,155 | - | 14,911,719 | 2,162,083 | 421,384 | 2,583,467 |
| 6324-00 | CITY OF MINNETRISTA | - | 575,505 | 1,615,643 | 16,577 | 2,207,725 | 317,699 | 7,678 | 325,378 |
| 6352-00 | CITY OF MONTEVIDEO | - | 346,620 | 973,082 | 43,182 | 1,362,884 | 191,347 | 16,386 | 207,732 |
| 6354-00 | CITY OF MONTGOMERY | - | 231,310 | 649,366 | 29,945 | 910,621 | 127,691 | 15,817 | 143,509 |
| 6368-00 | CITY OF MOORHEAD | - | 3,009,140 | 8,447,702 | 1,219,660 | 12,676,502 | 1,661,153 | (412,529) | 1,248,624 |
| 6382-00 | CITY OF MOOSE LAKE | - | 2,949 | 8,280 | 324,736 | 335,966 | 1,628 | (90,800) | (89,171) |
| 6398-00 | CITY OF MORGAN | - | 23,957 | 67,255 | 30,999 | 122,211 | 13,225 | (4,529) | 8,696 |
| 6406-00 | CITY OF MORRIS | - | - | - | 339,994 | 339,994 | - | (113,256) | (113,256) |
| 6412-00 | CITY OF MORRISTOWN | - | - | - | - | - | - | - | - |
| 6424-00 | CITY OF MOTLEY | - | 30,619 | 85,957 | 41,114 | 157,690 | 16,903 | (357) | 16,546 |
| 6430-00 | CITY OF MOUND | - | 48,088 | 135,001 | 9,563 | 192,652 | 26,546 | (2,920) | 23,626 |
| 6434-00 | CITY OF MOUNDS VIEW | - | 793,140 | 2,226,618 | 290,745 | 3,310,503 | 437,841 | (59,316) | 378,525 |
| 6440-00 | CITY OF MOUNTAIN LAKE | - | 138,699 | 389,375 | 11,736 | 539,810 | 76,567 | 15,021 | 91,587 |
| 6472-02 | CITY OF NASHWAUK | - | 83,408 | 234,155 | 115,689 | 433,252 | 46,044 | (20,895) | 25,149 |
| 6506-00 | CITY OF NEW BRIGHTON | - | 1,315,653 | 3,693,494 | 113,183 | 5,122,329 | 726,287 | (51,249) | 675,038 |
| 6518-00 | CITY OF NEW HOPE | - | 1,361,596 | 3,822,474 | 225,535 | 5,409,606 | 751,650 | (117,028) | 634,621 |
| 6534-01 | CITY OF NEW PRAGUE | - | 421,650 | 1,183,717 | 28,131 | 1,633,497 | 232,766 | 23,524 | 256,290 |
| 6540-00 | CITY OF NEW RICHLAND | - | 52,971 | 148,709 | 13,900 | 215,581 | 29,242 | 343 | 29,585 |
| 6542-00 | CITY OF SCANDIA | - | 20,460 | 57,438 | 5,417 | 83,315 | 11,295 | 11,317 | 22,612 |
| 6550-00 | CITY OF NEW ULM | - | 840,828 | 2,360,495 | 288,005 | 3,489,328 | 464,167 | (29,404) | 434,763 |
| 6552-00 | CITY OF NEW YORK MILLS | - | 77,066 | 216,351 | 24,688 | 318,106 | 42,543 | (2,947) | 39,596 |
| 6582-00 | CITY OF NISSWA | - | 187,788 | 527,185 | - | 714,973 | 103,665 | 8,954 | 112,620 |
| 6616-02 | CITY OF NORTH BRANCH | - | 530,187 | 1,488,418 | 71,228 | 2,089,833 | 292,682 | 15,955 | 308,637 |
| 6624-00 | CITY OF NORTH MANKATO | - | 630,838 | 1,770,980 | 4,320 | 2,406,138 | 348,245 | 5,010 | 353,254 |
| 6634-00 | CITY OF NORTH ST PAUL | - | 832,280 | 2,336,499 | 104,049 | 3,272,828 | 459,448 | (14,478) | 444,970 |
| 6638-00 | CITY OF NORTHFIELD | - | 1,024,244 | 2,875,409 | 270,335 | 4,169,988 | 565,419 | 11,207 | 576,626 |
| 6674-00 | CITY OF OAK PARK HEIGHTS | - | 468,040 | 1,313,951 | 50,871 | 1,832,862 | 258,375 | (13,766) | 244,609 |
| 6680-00 | CITY OF OAKDALE | - | 2,461,156 | 6,909,320 | 203,875 | 9,574,352 | 1,358,646 | 167,579 | 1,526,225 |
| 6710-00 | CITY OF OLIVIA | - | 183,286 | 514,547 | 18,596 | 716,429 | 101,180 | 23,714 | 124,894 |
| 6718-00 | CITY OF ONAMIA | - | 40,837 | 114,642 | 74,694 | 230,173 | 22,543 | (16,578) | 5,965 |
| 6732-00 | CITY OF ORONO | - | 1,218,224 | 3,419,978 | 38,406 | 4,676,608 | 672,503 | 16,153 | 688,657 |
| 6742-00 | CITY OF ORTONVILLE | - | - | - | 151,230 | 151,230 | - | (50,165) | (50,165) |
| 6752-00 | CITY OF OSAKIS | - | 98,734 | 277,179 | 39,920 | 415,833 | 54,504 | (6,237) | 48,267 |
| 6766-00 | CITY OF OSSEO | - | 416,730 | 1,169,907 | 43,972 | 1,630,609 | 230,050 | 100,353 | 330,403 |
| 6780-00 | CITY OF OSTRANDER | - | - | - | - | - | - | - | - |
| 6786-00 | CITY OF OWATONNA | - | 1,613,502 | 4,529,661 | 175,585 | 6,318,748 | 890,711 | (66,880) | 823,831 |
| 6810-00 | CITY OF PARK RAPIDS | - | 320,173 | 898,838 | 68,944 | 1,287,955 | 176,747 | 2,739 | 179,486 |
| 6820-01 | CITY OF PARKERS PRAIRIE | - | 57,047 | 160,152 | 11,008 | 228,207 | 31,492 | (4,955) | 26,538 |
| 6834-00 | CITY OF PAYNESVILLE | - | 129,351 | 363,133 | 74,805 | 567,289 | 71,406 | (13,433) | 57,974 |
| 6850-00 | CITY OF PELICAN RAPIDS | - | 129,100 | 362,427 | 48,984 | 540,511 | 71,268 | (5,128) | 66,139 |
| 6862-00 | CITY OF PEQUOT LAKES | - | 151,427 | 425,109 | 29,480 | 606,016 | 83,593 | (13,003) | 70,590 |
| 6870-00 | CITY OF PERHAM | - | 256,149 | 719,100 | 6,054 | 981,303 | 141,404 | 38,232 | 179,636 |
| 6888-00 | CITY OF PIERZ | - | 51,779 | 145,363 | 24,736 | 221,878 | 28,584 | (7,134) | 21,450 |
| 6890-00 | CITY OF PILLAGER | - | 35,791 | 100,478 | 32,650 | 168,920 | 19,758 | 8,732 | 28,490 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | | Total Deferred Outflows of Resources |
|-------------|---|-----------------------|---|-------------------|--|---|------------------------|--|------|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | Changes of Assumptions | Changes of Assumptions | | | |
| 6892-00 | TOWNSHIP OF PIKE BAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6906-00 | CITY OF PINE CITY | 65,355 | 171,245 | (21,597) | 30,196 | - | 49,560 | 69,563 | - | 149,319 |
| 6924-00 | CITY OF PINE RIVER | 111,054 | 290,985 | (36,698) | 51,310 | - | 84,215 | 14,767 | - | 150,292 |
| 6930-00 | CITY OF PLAINVIEW | 495,095 | 1,297,253 | (163,604) | 228,749 | - | 375,440 | 32,250 | - | 636,440 |
| 6956-00 | CITY OF PLYMOUTH | 9,298,501 | 24,364,045 | (3,072,687) | 4,296,203 | - | 7,051,246 | 242,401 | - | 11,589,850 |
| 7010-02 | CITY OF PRESTON | 208,547 | 546,439 | (68,914) | 96,356 | - | 158,146 | 5,100 | - | 259,601 |
| 7016-00 | CITY OF PRINCETON | 937,340 | 2,456,030 | (309,744) | 433,081 | - | 710,805 | 101,065 | - | 1,244,950 |
| 7022-00 | CITY OF PRIOR LAKE | 4,266,825 | 11,179,986 | (1,409,971) | 1,971,409 | - | 3,235,622 | 969,152 | - | 6,176,183 |
| 7026-00 | CITY OF PROCTOR | 518,276 | 1,357,992 | (171,264) | 239,460 | - | 393,019 | 42,010 | - | 674,489 |
| 7048-00 | CITY OF RAMSEY | 2,883,660 | 7,555,800 | (952,905) | 1,332,343 | - | 2,186,739 | 233,455 | - | 3,752,536 |
| 7050-00 | CITY OF RANDALL | - | - | - | - | - | - | - | - | - |
| 7078-00 | CITY OF RED WING | 5,427,418 | 14,220,986 | (1,793,489) | 2,507,640 | - | 4,115,723 | 824,103 | - | 7,447,466 |
| 7084-00 | CITY OF REDWOOD FALLS | 902,831 | 2,365,609 | (298,340) | 417,137 | - | 684,636 | 53,045 | - | 1,154,818 |
| 7104-00 | CITY OF RENVILLE | 173,910 | 455,681 | (57,469) | 80,352 | - | 131,880 | 10,149 | - | 222,381 |
| 7110-00 | CITY OF RICE | 136,253 | 357,011 | (45,025) | 62,953 | - | 103,323 | 4,507 | - | 170,783 |
| 7132-00 | CITY OF RICHFIELD | 7,187,055 | 18,831,608 | (2,374,960) | 3,320,648 | - | 5,450,092 | 596,123 | - | 9,366,863 |
| 7160-00 | CITY OF ROBBINSDALE | 2,139,183 | 5,605,113 | (706,892) | 988,371 | - | 1,622,187 | 300,324 | - | 2,910,881 |
| 7164-00 | CITY OF ROCHESTER | 25,048,102 | 65,631,335 | (8,277,137) | 11,573,019 | - | 18,994,493 | 2,302,817 | - | 32,870,328 |
| 7206-00 | CITY OF ROGERS | 2,508,803 | 6,573,597 | (829,033) | 1,159,147 | - | 1,902,477 | 424,004 | - | 3,485,628 |
| 7238-00 | CITY OF ROSEAU | 429,430 | 1,125,197 | (141,905) | 198,410 | - | 325,646 | 61,003 | - | 585,058 |
| 7250-00 | CITY OF ROSEMOUNT | 3,151,068 | 8,256,466 | (1,041,269) | 1,455,893 | - | 2,389,520 | 448,410 | - | 4,293,823 |
| 7258-00 | CITY OF ROSEVILLE | 7,820,558 | 20,491,520 | (2,584,301) | 3,613,346 | - | 5,930,491 | 1,017,735 | - | 10,561,572 |
| 7286-00 | CITY OF ROYALTON | 103,027 | 269,952 | (34,045) | 47,602 | - | 78,127 | 17,416 | - | 143,145 |
| 7294-00 | CITY OF RUSHFORD | 258,938 | 678,472 | (85,566) | 119,638 | - | 196,358 | 38,241 | - | 354,236 |
| 7318-00 | CITY OF ST ANTHONY | 2,898,505 | 7,594,697 | (957,810) | 1,339,201 | - | 2,197,996 | 393,909 | - | 3,931,106 |
| 7324-00 | CITY OF ST CHARLES | 411,044 | 1,077,023 | (135,829) | 189,915 | - | 311,703 | 49,548 | - | 551,167 |
| 7330-00 | CITY OF ST CLOUD | 16,228,927 | 42,523,228 | (5,362,844) | 7,498,280 | - | 12,306,730 | 673,061 | - | 20,478,071 |
| 7334-00 | CITY OF ST FRANCIS | 1,136,439 | 2,977,710 | (375,536) | 525,071 | - | 861,785 | 67,457 | - | 1,454,312 |
| 7340-00 | CITY OF ST JAMES | 479,091 | 1,255,320 | (158,315) | 221,355 | - | 363,305 | 14,952 | - | 599,612 |
| 7350-00 | CITY OF ST JOSEPH | 849,290 | 2,225,320 | (280,648) | 392,399 | - | 644,034 | 155,357 | - | 1,191,790 |
| 7356-00 | CITY OF ST LOUIS PARK | 8,753,927 | 22,937,143 | (2,892,732) | 4,044,592 | - | 6,638,283 | 224,515 | - | 10,907,390 |
| 7368-00 | CITY OF ST MICHAEL | 60,129 | 157,550 | (19,870) | 27,781 | - | 45,597 | 73,632 | - | 147,011 |
| 7370-00 | CITY OF ST PAUL | 96,926,434 | 253,967,800 | (32,029,310) | 44,783,093 | - | 73,501,316 | 3,799,715 | - | 122,084,123 |
| 7474-00 | CITY OF ST PAUL PARK | 684,260 | 1,792,907 | (226,114) | 316,150 | - | 518,889 | 132,716 | - | 967,754 |
| 7476-01 | CITY OF ST PETER | 1,234,928 | 3,235,774 | (408,082) | 570,576 | - | 936,472 | 82,756 | - | 1,589,804 |
| 7524-00 | CITY OF SARTELL | 2,203,146 | 5,772,710 | (728,029) | 1,017,924 | - | 1,670,691 | 339,461 | - | 3,028,076 |
| 7526-00 | CITY OF SAUK CENTRE | 582,287 | 1,525,716 | (192,417) | 269,035 | - | 441,560 | 52,002 | - | 762,598 |
| 7532-00 | CITY OF SAUK RAPIDS | 1,538,708 | 4,031,741 | (508,466) | 710,932 | - | 1,166,834 | 175,243 | - | 2,053,009 |
| 7536-00 | CITY OF SAVAGE | 4,313,471 | 11,302,208 | (1,425,385) | 1,992,961 | - | 3,270,994 | 459,225 | - | 5,723,180 |
| 7562-00 | CITY OF SEBEKA | 90,972 | 238,365 | (30,062) | 42,032 | - | 68,986 | 11,923 | - | 122,941 |
| 7578-00 | CITY OF SHAKOPEE | 6,263,020 | 16,410,439 | (2,069,613) | 2,893,714 | - | 4,749,377 | 1,070,076 | - | 8,713,167 |
| 7638-00 | CITY OF SILVER BAY | 324,677 | 850,722 | (107,289) | 150,011 | - | 246,209 | 32,599 | - | 428,819 |
| 7648-00 | CITY OF SILVER LAKE | - | - | - | - | - | - | - | - | - |
| 7680-00 | CITY OF SLAYTON | 316,746 | 829,942 | (104,669) | 146,347 | - | 240,195 | 31,839 | - | 418,381 |
| 7682-00 | CITY OF SLEEPY EYE | 514,971 | 1,349,333 | (170,172) | 237,933 | - | 390,513 | 18,349 | - | 646,795 |
| 7692-00 | CITY OF SOUTH ST PAUL | 2,994,227 | 7,845,511 | (989,442) | 1,383,428 | - | 2,270,585 | 178,495 | - | 3,832,508 |
| 7742-00 | CITY OF SPRING GROVE | - | - | - | - | - | - | 4,899 | - | 4,899 |
| 7750-00 | CITY OF SPRING LAKE PARK | 963,480 | 2,524,522 | (318,382) | 445,158 | - | 730,627 | 45,563 | - | 1,221,348 |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | 335,175 | 878,231 | (110,759) | 154,862 | - | 254,170 | 95,246 | - | 504,278 |
| 7796-00 | CITY OF STAPLES | 484,208 | 1,268,728 | (160,006) | 223,720 | - | 367,185 | 40,334 | - | 631,238 |
| 7804-00 | CITY OF STARBUCK | 287,002 | 752,006 | (94,840) | 132,604 | - | 217,639 | 52,078 | - | 402,321 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|---|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 6892-00 | TOWNSHIP OF PIKE BAY | \$ - | \$ - | \$ - | \$ 26,944 | \$ 26,944 | \$ - | \$ (15,429) | \$ (15,429) |
| 6906-00 | CITY OF PINE CITY | - | 29,169 | 81,887 | - | 111,056 | 16,102 | 16,244 | 32,347 |
| 6924-00 | CITY OF PINE RIVER | - | 49,565 | 139,146 | 769 | 189,480 | 27,362 | 9,709 | 37,071 |
| 6930-00 | CITY OF PLAINVIEW | - | 220,968 | 620,333 | 35,363 | 876,664 | 121,982 | (19,940) | 102,042 |
| 6956-00 | CITY OF PLYMOUTH | - | 4,150,051 | 11,650,634 | 1,109,101 | 16,909,785 | 2,290,976 | (152,179) | 2,138,797 |
| 7010-02 | CITY OF PRESTON | - | 93,078 | 261,301 | 5,535 | 359,914 | 51,382 | (8,819) | 42,563 |
| 7016-00 | CITY OF PRINCETON | - | 418,348 | 1,174,448 | 62,572 | 1,655,368 | 230,943 | 3,176 | 234,119 |
| 7022-00 | CITY OF PRIOR LAKE | - | 1,904,344 | 5,346,154 | 39,855 | 7,290,352 | 1,051,266 | 288,957 | 1,340,223 |
| 7026-00 | CITY OF PROCTOR | - | 231,314 | 649,378 | 54,971 | 935,662 | 127,693 | (28,139) | 99,555 |
| 7048-00 | CITY OF RAMSEY | - | 1,287,018 | 3,613,105 | 244,359 | 5,144,482 | 710,480 | 35,285 | 745,764 |
| 7050-00 | CITY OF RANDALL | - | - | - | - | - | - | - | - |
| 7078-00 | CITY OF RED WING | - | 2,422,332 | 6,800,328 | 114,576 | 9,337,236 | 1,337,214 | 52,669 | 1,389,883 |
| 7084-00 | CITY OF REDWOOD FALLS | - | 402,946 | 1,131,210 | 62,592 | 1,596,748 | 222,441 | (4,263) | 218,177 |
| 7104-00 | CITY OF RENVILLE | - | 77,619 | 217,902 | 13,067 | 308,588 | 42,848 | (280) | 42,568 |
| 7110-00 | CITY OF RICE | - | 60,811 | 170,719 | 5,573 | 237,103 | 33,570 | (2,684) | 30,887 |
| 7132-00 | CITY OF RICHFIELD | - | 3,207,683 | 9,005,080 | 550,204 | 12,762,967 | 1,770,755 | (83,644) | 1,687,112 |
| 7160-00 | CITY OF ROBBINSDALE | - | 954,747 | 2,680,307 | 362,444 | 3,997,498 | 527,055 | (72,246) | 454,809 |
| 7164-00 | CITY OF ROCHESTER | - | 11,179,317 | 31,384,224 | 1,092,661 | 43,656,203 | 6,171,382 | (231,269) | 5,940,112 |
| 7206-00 | CITY OF ROGERS | - | 1,119,714 | 3,143,426 | 14,199 | 4,277,339 | 618,122 | 175,262 | 793,384 |
| 7238-00 | CITY OF ROSEAU | - | 191,661 | 538,058 | 82,451 | 812,169 | 105,803 | (12,268) | 93,535 |
| 7250-00 | CITY OF ROSEMOUNT | - | 1,406,366 | 3,948,156 | 25,897 | 5,380,419 | 776,364 | 113,666 | 890,030 |
| 7258-00 | CITY OF ROSEVILLE | - | 3,490,424 | 9,798,832 | 51,676 | 13,340,933 | 1,926,839 | 309,595 | 2,236,434 |
| 7286-00 | CITY OF ROYALTON | - | 45,982 | 129,088 | 28,648 | 203,719 | 25,384 | (11,041) | 14,343 |
| 7294-00 | CITY OF RUSHFORD | - | 115,568 | 324,438 | 7,336 | 447,342 | 63,797 | 3,739 | 67,537 |
| 7318-00 | CITY OF ST ANTHONY | - | 1,293,643 | 3,631,706 | 158,981 | 5,084,330 | 714,137 | 10,544 | 724,682 |
| 7324-00 | CITY OF ST CHARLES | - | 183,455 | 515,021 | 60,715 | 759,191 | 101,274 | 9,676 | 110,950 |
| 7330-00 | CITY OF ST CLOUD | - | 7,243,197 | 20,334,167 | 417,474 | 27,994,837 | 3,998,503 | (134,499) | 3,864,004 |
| 7334-00 | CITY OF ST FRANCIS | - | 507,208 | 1,423,910 | 13,421 | 1,944,539 | 279,997 | 35,527 | 315,524 |
| 7340-00 | CITY OF ST JAMES | - | 213,825 | 600,281 | 81,018 | 895,123 | 118,039 | (9,904) | 108,135 |
| 7350-00 | CITY OF ST JOSEPH | - | 379,050 | 1,064,125 | 49,258 | 1,492,433 | 209,249 | 44,766 | 254,015 |
| 7356-00 | CITY OF ST LOUIS PARK | - | 3,907,000 | 10,968,304 | 584,893 | 15,460,197 | 2,156,803 | (108,515) | 2,048,288 |
| 7368-00 | CITY OF ST MICHAEL | - | 26,836 | 75,339 | - | 102,175 | 14,815 | 14,726 | 29,541 |
| 7370-00 | CITY OF ST PAUL | - | 43,259,621 | 121,444,769 | 13,881,797 | 178,586,186 | 23,880,853 | (2,858,304) | 21,022,549 |
| 7474-00 | CITY OF ST PAUL PARK | - | 305,395 | 857,350 | 174,680 | 1,337,424 | 168,589 | (32,664) | 135,925 |
| 7476-01 | CITY OF ST PETER | - | 551,166 | 1,547,313 | 87,684 | 2,186,163 | 304,263 | (11,310) | 292,953 |
| 7524-00 | CITY OF SARTELL | - | 983,295 | 2,760,450 | - | 3,743,745 | 542,814 | 95,562 | 638,375 |
| 7526-00 | CITY OF SAUK CENTRE | - | 259,883 | 729,582 | 52,032 | 1,041,497 | 143,465 | (772) | 142,693 |
| 7532-00 | CITY OF SAUK RAPIDS | - | 686,747 | 1,927,937 | 99,005 | 2,713,689 | 379,109 | 20,862 | 399,971 |
| 7536-00 | CITY OF SAVAGE | - | 1,925,162 | 5,404,599 | 107,730 | 7,437,491 | 1,062,758 | 128,427 | 1,191,185 |
| 7562-00 | CITY OF SEBEKA | - | 40,602 | 113,984 | 592 | 155,178 | 22,414 | 298 | 22,712 |
| 7578-00 | CITY OF SHAKOPEE | - | 2,795,273 | 7,847,302 | 324,787 | 10,967,362 | 1,543,090 | 56,612 | 1,599,703 |
| 7638-00 | CITY OF SILVER BAY | - | 144,908 | 406,806 | 72,778 | 624,492 | 79,994 | (14,135) | 65,860 |
| 7648-00 | CITY OF SILVER LAKE | - | - | - | 31,091 | 31,091 | - | (33,423) | (33,423) |
| 7680-00 | CITY OF SLAYTON | - | 141,368 | 396,870 | 24,911 | 563,149 | 78,040 | 2,095 | 80,136 |
| 7682-00 | CITY OF SLEEPY EYE | - | 229,839 | 645,237 | 26,391 | 901,467 | 126,879 | (2,840) | 124,039 |
| 7692-00 | CITY OF SOUTH ST PAUL | - | 1,336,366 | 3,751,642 | 95,637 | 5,183,644 | 737,721 | 1,506 | 739,228 |
| 7742-00 | CITY OF SPRING GROVE | - | - | - | 116,061 | 116,061 | - | (29,604) | (29,604) |
| 7750-00 | CITY OF SPRING LAKE PARK | - | 430,015 | 1,207,200 | 137,249 | 1,774,465 | 237,383 | (38,082) | 199,301 |
| 7766-00 | CITY OF SPRINGFIELD MUNICIPAL UTILITIES | - | 149,593 | 419,961 | 54,002 | 623,557 | 82,581 | 6,572 | 89,153 |
| 7796-00 | CITY OF STAPLES | - | 216,109 | 606,693 | 5,544 | 828,346 | 119,300 | 8,340 | 127,640 |
| 7804-00 | CITY OF STARBUCK | - | 128,093 | 359,601 | 5,117 | 492,811 | 70,712 | 4,131 | 74,843 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
|-------------|-------------------------------------|-----------------------|---|-------------------|--|---|--------------|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | | | | | | |
| 7824-00 | CITY OF STILLWATER | \$ 3,832,620 | \$ 10,042,276 | \$ (1,266,488) | \$ 1,770,792 | \$ - | \$ 2,906,355 | \$ 336,053 | \$ 5,013,200 | |
| 7966-00 | CITY OF THIEF RIVER FALLS | 1,701,541 | 4,458,398 | (562,274) | 786,166 | - | 1,290,314 | 125,665 | 2,202,145 | |
| 8014-00 | CITY OF TRACY | 205,764 | 539,144 | (67,995) | 95,069 | - | 156,035 | 12,815 | 263,919 | |
| 8026-00 | 0 | 53,009 | 138,894 | (17,517) | 24,492 | - | 40,198 | 49,666 | 114,355 | |
| 8040-00 | CITY OF TRUMAN | 24,302 | 63,677 | (8,031) | 11,228 | - | 18,429 | 3,032 | 32,689 | |
| 8062-00 | CITY OF TWIN VALLEY | 26,633 | 69,785 | (8,801) | 12,305 | - | 20,197 | 9,091 | 41,593 | |
| 8064-00 | CITY OF TWO HARBORS | 702,107 | 1,839,670 | (232,011) | 324,396 | - | 532,423 | 134,852 | 991,671 | |
| 8070-00 | CITY OF TYLER | 134,555 | 352,564 | (44,464) | 62,169 | - | 102,036 | 74,971 | 239,176 | |
| 8102-01 | CITY OF VADNAIS HEIGHTS | 366,673 | 960,760 | (121,167) | 169,414 | - | 278,055 | 55,194 | 502,664 | |
| 8130-00 | CITY OF VERNDALE | 32,604 | 85,428 | (10,774) | 15,064 | - | 24,724 | 1,293 | 41,081 | |
| 8148-00 | CITY OF VICTORIA | 183,692 | 481,312 | (60,701) | 84,872 | - | 139,298 | 81,248 | 305,417 | |
| 8168-00 | CITY OF VIRGINIA | 4,168,907 | 10,923,420 | (1,377,614) | 1,926,168 | - | 3,161,368 | 241,813 | 5,329,349 | |
| 8188-00 | CITY OF WABASHA | 525,905 | 1,377,984 | (173,785) | 242,985 | - | 398,805 | 38,453 | 680,243 | |
| 8194-00 | CITY OF WACONIA | 105,461 | 276,330 | (34,850) | 48,726 | - | 79,973 | 25,795 | 154,495 | |
| 8202-00 | CITY OF WADENA | 640,444 | 1,678,099 | (211,634) | 295,905 | - | 485,662 | 54,570 | 836,137 | |
| 8210-00 | CITY OF WAITE PARK | 1,127,440 | 2,954,132 | (372,562) | 520,913 | - | 854,961 | 107,456 | 1,483,330 | |
| 8222-00 | CITY OF WALKER | 172,822 | 452,829 | (57,109) | 79,849 | - | 131,054 | 21,695 | 232,598 | |
| 8226-00 | CITY OF WALNUT GROVE | 57,936 | 151,805 | (19,145) | 26,768 | - | 43,934 | 45,337 | 116,039 | |
| 8260-00 | CITY OF WARROAD | 334,248 | 875,801 | (110,452) | 154,433 | - | 253,467 | 28,981 | 436,882 | |
| 8266-00 | CITY OF WASECA | 1,549,521 | 4,060,075 | (512,039) | 715,928 | - | 1,175,034 | 94,503 | 1,985,465 | |
| 8284-00 | CITY OF WATERTOWN | 82,231 | 215,463 | (27,173) | 37,993 | - | 62,357 | 83,277 | 183,628 | |
| 8286-00 | CITY OF WATERVILLE | 297,933 | 780,648 | (98,452) | 137,655 | - | 225,929 | 60,947 | 424,530 | |
| 8296-00 | CITY OF WAUBUN | 17,238 | 45,166 | (5,696) | 7,964 | - | 13,072 | 17,255 | 38,291 | |
| 8308-00 | CITY OF WAYZATA | 1,337,786 | 3,505,284 | (442,071) | 618,100 | - | 1,014,471 | 219,107 | 1,851,678 | |
| 8324-00 | CITY OF WELLS | 380,957 | 998,188 | (125,887) | 176,014 | - | 288,887 | 35,070 | 499,971 | |
| 8334-00 | CITY OF WEST CONCORD | 98,301 | 257,568 | (32,483) | 45,418 | - | 74,543 | 30,369 | 150,330 | |
| 8342-00 | CITY OF WEST ST PAUL | 3,573,717 | 9,363,895 | (1,180,934) | 1,651,171 | - | 2,710,023 | 369,213 | 4,730,407 | |
| 8354-00 | CITY OF WESTBROOK | 83,280 | 218,211 | (27,520) | 38,478 | - | 63,153 | 5,741 | 107,372 | |
| 8376-00 | CITY OF WHEATON | - | - | - | - | - | - | 1,621 | 1,621 | |
| 8384-00 | CITY OF WHITE BEAR LAKE | 4,463,496 | 11,695,305 | (1,474,961) | 2,062,277 | - | 3,384,761 | 432,852 | 5,879,890 | |
| 8412-00 | CITY OF WILLMAR | 2,608,585 | 6,835,046 | (862,006) | 1,205,249 | - | 1,978,144 | 100,587 | 3,283,980 | |
| 8446-00 | CITY OF WINDOM | 645,724 | 1,691,934 | (213,379) | 298,345 | - | 489,666 | 28,866 | 816,877 | |
| 8460-00 | CITY OF WINNEBAGO | 151,807 | 397,767 | (50,165) | 70,140 | - | 115,119 | 101,752 | 287,010 | |
| 8462-00 | CITY OF WINONA | 4,778,795 | 12,521,456 | (1,579,151) | 2,207,955 | - | 3,623,859 | - | 5,831,814 | |
| 8470-00 | CITY OF WINSTED | 348,261 | 912,518 | (115,083) | 160,908 | - | 264,094 | 125,580 | 550,581 | |
| 8472-00 | CITY OF WINTHROP | 303,448 | 795,099 | (100,274) | 140,203 | - | 230,111 | 86,115 | 456,428 | |
| 8496-00 | CITY OF WOODBURY | 8,934,849 | 23,411,199 | (2,952,518) | 4,128,184 | - | 6,775,481 | 437,627 | 11,341,292 | |
| 8518-01 | CITY OF WORTHINGTON | 1,866,858 | 4,891,564 | (616,903) | 862,548 | - | 1,415,677 | 86,481 | 2,364,706 | |
| 8546-00 | CITY OF WYOMING | 796,123 | 2,086,012 | (263,079) | 367,834 | - | 603,717 | 116,343 | 1,087,894 | |
| 8570-00 | CITY OF ZUMBROTA | 464,880 | 1,218,083 | (153,619) | 214,789 | - | 352,528 | 53,995 | 621,312 | |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | 1,356,479 | 3,554,263 | (448,248) | 626,736 | - | 1,028,646 | 66,124 | 1,721,507 | |
| 9165-00 | EXCELSIOR FIRE DISTRICT | 241,191 | 631,972 | (79,702) | 111,438 | - | 182,900 | 93,738 | 388,076 | |
| 9191-00 | CITY OF CUYUNA | 45,378 | 118,899 | (14,995) | 20,966 | - | 34,411 | 16,164 | 71,541 | |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | 16,347,168 | 42,833,044 | (5,401,916) | 7,552,911 | - | 12,396,395 | 1,998,437 | 21,947,742 | |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | 1,758,716 | 4,608,208 | (581,167) | 812,583 | - | 1,333,670 | 824,374 | 2,970,627 | |
| 9300-00 | THREE RIVERS PARK DISTRICT | 1,176,416 | 3,082,459 | (388,746) | 543,541 | - | 892,100 | 106,421 | 1,542,062 | |
| 9304-00 | METROPOLITAN COUNCIL | 13,386,051 | 35,074,291 | (4,423,416) | 6,184,781 | - | 10,150,919 | 880,630 | 17,216,330 | |
| 9396-00 | POLICE DEPT OF SHERBURN AND WELCOME | 198,645 | 520,492 | (65,642) | 91,780 | - | 150,637 | 13,814 | 256,231 | |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | 1,488,942 | 3,901,345 | (492,021) | 687,939 | - | 1,129,096 | 192,275 | 2,009,309 | |
| 9495-00 | DEPT OF MILITARY AFFAIRS | 2,545,477 | 6,669,688 | (841,152) | 1,176,091 | - | 1,930,288 | 7,003 | 3,113,382 | |
| 9545-00 | UNIVERSITY OF MINNESOTA | 9,492,785 | 24,873,108 | (3,136,888) | 4,385,968 | - | 7,198,575 | 1,701,087 | 13,285,629 | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|-------------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 7824-00 | CITY OF STILLWATER | \$ - | \$ 1,710,552 | \$ 4,802,113 | \$ 54,514 | \$ 6,567,178 | \$ 944,286 | \$ 71,498 | \$ 1,015,784 |
| 7966-00 | CITY OF THIEF RIVER FALLS | - | 759,421 | 2,131,960 | 157,054 | 3,048,435 | 419,228 | (41,435) | 377,793 |
| 8014-00 | CITY OF TRACY | - | 91,835 | 257,813 | 16,683 | 366,332 | 50,696 | 442 | 51,138 |
| 8026-00 | 0 | - | 23,659 | 66,418 | 1,452 | 91,529 | 13,060 | 12,788 | 25,848 |
| 8040-00 | CITY OF TRUMAN | - | 10,846 | 30,450 | 92,827 | 134,124 | 5,988 | (19,729) | (13,742) |
| 8062-00 | CITY OF TWIN VALLEY | - | 11,887 | 33,370 | 133,286 | 178,543 | 6,562 | (23,874) | (17,312) |
| 8064-00 | CITY OF TWO HARBORS | - | 313,360 | 879,711 | 45,515 | 1,238,586 | 172,986 | 25,889 | 198,875 |
| 8070-00 | CITY OF TYLER | - | 60,054 | 168,592 | 24,570 | 253,216 | 33,152 | 5,101 | 38,253 |
| 8102-01 | CITY OF VADNAIS HEIGHTS | - | 163,651 | 459,425 | 68,441 | 691,518 | 90,341 | (2,569) | 87,772 |
| 8130-00 | CITY OF VERNDALE | - | 14,551 | 40,851 | 54,406 | 109,809 | 8,033 | (10,928) | (2,895) |
| 8148-00 | CITY OF VICTORIA | - | 81,984 | 230,159 | - | 312,143 | 45,258 | 20,677 | 65,936 |
| 8168-00 | CITY OF VIRGINIA | - | 1,860,641 | 5,223,466 | 600,895 | 7,685,003 | 1,027,140 | (56,379) | 970,762 |
| 8188-00 | CITY OF WABASHA | - | 234,719 | 658,938 | 9,872 | 903,529 | 129,573 | 6,683 | 136,256 |
| 8194-00 | CITY OF WACONIA | - | 47,069 | 132,138 | 15,984 | 195,191 | 25,984 | 14,611 | 40,595 |
| 8202-00 | CITY OF WADENA | - | 285,839 | 802,449 | 13,262 | 1,101,551 | 157,793 | 7,311 | 165,104 |
| 8210-00 | CITY OF WAITE PARK | - | 503,192 | 1,412,636 | 400,986 | 2,316,814 | 277,780 | (88,124) | 189,657 |
| 8222-00 | CITY OF WALKER | - | 77,133 | 216,538 | 36,449 | 330,120 | 42,580 | (2,753) | 39,827 |
| 8226-00 | CITY OF WALNUT GROVE | - | 25,858 | 72,591 | 24,037 | 122,486 | 14,274 | 1,934 | 16,209 |
| 8260-00 | CITY OF WARROAD | - | 149,180 | 418,799 | - | 567,979 | 82,353 | (4,495) | 77,858 |
| 8266-00 | CITY OF WASECA | - | 691,573 | 1,941,486 | 209,748 | 2,842,806 | 381,773 | (28,608) | 353,165 |
| 8284-00 | CITY OF WATERTOWN | - | 36,701 | 103,032 | - | 139,733 | 20,260 | 20,535 | 40,795 |
| 8286-00 | CITY OF WATERVILLE | - | 132,972 | 373,298 | 11,482 | 517,751 | 73,405 | 4,447 | 77,852 |
| 8296-00 | CITY OF WAUBUN | - | 7,693 | 21,598 | 18,475 | 47,767 | 4,247 | 794 | 5,041 |
| 8308-00 | CITY OF WAYZATA | - | 597,073 | 1,676,190 | 126,398 | 2,399,661 | 329,605 | 37,795 | 367,400 |
| 8324-00 | CITY OF WELLS | - | 170,026 | 477,323 | 28,694 | 676,043 | 93,861 | 7,649 | 101,509 |
| 8334-00 | CITY OF WEST CONCORD | - | 43,873 | 123,166 | 11,301 | 178,341 | 24,219 | 8,202 | 32,421 |
| 8342-00 | CITY OF WEST ST PAUL | - | 1,595,000 | 4,477,718 | 57,597 | 6,130,314 | 880,497 | 70,462 | 950,959 |
| 8354-00 | CITY OF WESTBROOK | - | 37,169 | 104,346 | 27,772 | 169,287 | 20,519 | (4,855) | 15,664 |
| 8376-00 | CITY OF WHEATON | - | - | - | 192,008 | 192,008 | - | (53,463) | (53,463) |
| 8384-00 | CITY OF WHITE BEAR LAKE | - | 1,992,120 | 5,592,574 | 106,528 | 7,691,222 | 1,099,722 | 166,779 | 1,266,501 |
| 8412-00 | CITY OF WILLMAR | - | 1,164,248 | 3,268,448 | 474,416 | 4,907,112 | 642,706 | (64,281) | 578,426 |
| 8446-00 | CITY OF WINDOM | - | 288,196 | 809,065 | 53,321 | 1,150,582 | 159,094 | (8,025) | 151,070 |
| 8460-00 | CITY OF WINNEBAGO | - | 67,754 | 190,208 | 121,464 | 379,425 | 37,402 | (19,423) | 17,980 |
| 8462-00 | CITY OF WINONA | - | 2,132,843 | 5,987,630 | 526,152 | 8,646,625 | 1,177,405 | (159,499) | 1,017,906 |
| 8470-00 | CITY OF WINSTED | - | 155,434 | 436,357 | 3,567 | 595,357 | 85,805 | 26,813 | 112,618 |
| 8472-00 | CITY OF WINTHROP | - | 135,433 | 380,208 | 10,414 | 526,055 | 74,764 | 29,656 | 104,420 |
| 8496-00 | CITY OF WOODBURY | - | 3,987,748 | 11,194,993 | 368,439 | 15,551,179 | 2,201,379 | (91,995) | 2,109,384 |
| 8518-01 | CITY OF WORTHINGTON | - | 833,205 | 2,339,095 | 55,238 | 3,227,538 | 459,959 | (38,005) | 421,953 |
| 8546-00 | CITY OF WYOMING | - | 355,321 | 997,509 | 134,218 | 1,487,048 | 196,150 | (27,843) | 168,307 |
| 8570-00 | CITY OF ZUMBROTA | - | 207,482 | 582,475 | 31,612 | 821,569 | 114,538 | 10,295 | 124,833 |
| 9110-00 | CENTENNIAL LAKES POLICE DEPT | - | 605,416 | 1,699,612 | 73,833 | 2,378,860 | 334,211 | (30,385) | 303,826 |
| 9165-00 | EXCELSIOR FIRE DISTRICT | - | 107,647 | 302,202 | 10,277 | 420,126 | 59,425 | 16,604 | 76,029 |
| 9191-00 | CITY OF CUYUNA | - | 20,253 | 56,856 | - | 77,109 | 11,180 | 10,465 | 21,645 |
| 9265-00 | METROPOLITAN AIRPORTS COMMISSION | - | 7,295,969 | 20,482,317 | 843,507 | 28,621,793 | 4,027,635 | 34,173 | 4,061,808 |
| 9294-00 | WHITE EARTH TRIBAL PUBLIC SAFETY | - | 784,939 | 2,203,597 | 280,664 | 3,269,201 | 433,315 | 51,326 | 484,641 |
| 9300-00 | THREE RIVERS PARK DISTRICT | - | 525,051 | 1,474,000 | 22,673 | 2,021,724 | 289,847 | (1,925) | 287,921 |
| 9304-00 | METROPOLITAN COUNCIL | - | 5,974,381 | 16,772,162 | 944,759 | 23,691,303 | 3,298,072 | (28,976) | 3,269,096 |
| 9396-00 | POLICE DEPT OF SHERBURN AND WELCOME | - | 88,658 | 248,894 | 39,604 | 377,156 | 48,942 | (14,179) | 34,764 |
| 9482-00 | SOUTH LAKE MINNETONKA POLICE DEPT | - | 664,536 | 1,865,583 | 213,879 | 2,743,998 | 366,847 | (13,853) | 352,994 |
| 9495-00 | DEPT OF MILITARY AFFAIRS | - | 1,136,082 | 3,189,376 | 663,338 | 4,988,796 | 627,158 | (96,585) | 530,573 |
| 9545-00 | UNIVERSITY OF MINNESOTA | - | 4,236,762 | 11,894,062 | 32,807 | 16,163,631 | 2,338,844 | 414,103 | 2,752,947 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | | |
|-------------|--|-----------------------|---|----------------------|---|---|------------------------|--|--------------------------------------|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
| 9562-00 | WEST METRO FIRE-RESCUE DISTRICT | \$ 1,023,595 | \$ 2,682,036 | \$ (338,247) | \$ 472,933 | \$ - | \$ 776,213 | \$ 259,717 | \$ 1,508,864 |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | 1,003,678 | 2,629,850 | (331,665) | 463,731 | - | 761,110 | 132,662 | 1,357,503 |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | 1,191,494 | 3,121,968 | (393,729) | 550,508 | - | 903,535 | 201,153 | 1,655,196 |
| | STATE OF MINNESOTA | 39,254,899 | 102,856,156 | (12,971,769) | 18,137,011 | - | 29,767,801 | 5,537,719 | 53,442,530 |
| | TOTAL | \$ 1,171,664,000 | \$ 3,070,008,000 | \$ (387,176,000) | \$ 541,346,000 | \$ - | \$ 888,497,000 | \$ 100,611,800 | \$ 1,530,454,800 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|--|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 9562-00 | WEST METRO FIRE-RESCUE DISTRICT | \$ - | \$ 456,845 | \$ 1,282,522 | \$ 1,087 | \$ 1,740,454 | \$ 252,195 | \$ 55,192 | \$ 307,386 |
| 9568-00 | WEST HENNEPIN PUBLIC SAFETY DEPARTMENT | - | 447,956 | 1,257,567 | 40,043 | 1,745,566 | 247,287 | 26,555 | 273,843 |
| 9614-00 | SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE | - | 531,781 | 1,492,893 | 57,200 | 2,081,873 | 293,562 | 44,386 | 337,948 |
| | STATE OF MINNESOTA | - | 17,520,010 | 49,184,748 | 9,844,837 | 76,549,594 | 9,671,670 | 9,543,991 | 19,215,661 |
| | TOTAL | \$ - | \$ 522,930,000 | \$ 1,468,046,000 | \$ 100,917,273 | \$ 2,091,893,273 | \$ 288,676,000 | \$ (689,097) | \$ 287,986,903 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|----------------------------------|---------------|--------------------|
| 0002-00 | AITKIN COUNTY | \$ 147,193 | 0.6155% |
| 0006-00 | ANOKA COUNTY | 1,576,965 | 6.5942% |
| 0008-01 | BECKER COUNTY | 228,929 | 0.9573% |
| 0010-00 | BELTRAMI COUNTY | 210,853 | 0.8817% |
| 0012-00 | BENTON COUNTY | 222,061 | 0.9286% |
| 0016-00 | BLUE EARTH COUNTY | 244,408 | 1.0220% |
| 0018-00 | BROWN COUNTY | 89,599 | 0.3747% |
| 0020-00 | CARLTON COUNTY | 146,398 | 0.6122% |
| 0022-00 | CARVER COUNTY | 305,756 | 1.2785% |
| 0024-00 | CASS COUNTY | 110,478 | 0.4620% |
| 0026-00 | CHIPPEWA COUNTY | 81,282 | 0.3399% |
| 0030-00 | CHISAGO COUNTY | 168,381 | 0.7041% |
| 0032-00 | CLAY COUNTY | 628,870 | 2.6297% |
| 0034-00 | CLEARWATER COUNTY | 65,047 | 0.2720% |
| 0040-00 | COTTONWOOD COUNTY | 76,780 | 0.3211% |
| 0042-01 | CROW WING COUNTY | 375,579 | 1.5705% |
| 0046-00 | DAKOTA COUNTY | 850,707 | 3.5573% |
| 0050-00 | DOUGLAS COUNTY | 186,456 | 0.7797% |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | 98,815 | 0.4132% |
| 0054-00 | FILLMORE COUNTY | 82,467 | 0.3448% |
| 0056-01 | FREEBORN COUNTY | 231,303 | 0.9672% |
| 0058-00 | GOODHUE COUNTY | 294,832 | 1.2329% |
| 0138-00 | HOUSTON COUNTY | 105,314 | 0.4404% |
| 0140-00 | HUBBARD COUNTY | 256,650 | 1.0732% |
| 0142-00 | ISANTI COUNTY | 208,028 | 0.8699% |
| 0144-00 | ITASCA COUNTY | 276,786 | 1.1574% |
| 0148-00 | JACKSON COUNTY | 67,265 | 0.2813% |
| 0150-00 | KANABEC COUNTY | 180,082 | 0.7530% |
| 0152-00 | KANDIYOHI COUNTY | 362,800 | 1.5171% |
| 0156-00 | KITTSOON COUNTY | 38,405 | 0.1606% |
| 0158-00 | KOOCHICHING COUNTY | 70,594 | 0.2952% |
| 0160-00 | LAC QUI PARLE COUNTY | 26,237 | 0.1097% |
| 0162-00 | LAKE COUNTY | 69,949 | 0.2925% |
| 0164-01 | LAKE OF THE WOODS COUNTY | 34,136 | 0.1427% |
| 0166-00 | LE SUEUR COUNTY | 153,706 | 0.6427% |
| 0168-00 | LINCOLN COUNTY | 37,192 | 0.1555% |
| 0172-00 | LYON COUNTY | 122,287 | 0.5114% |
| 0176-00 | MAHNOMEN COUNTY | 37,531 | 0.1569% |
| 0178-00 | MARSHALL COUNTY | 67,794 | 0.2835% |
| 0180-00 | MARTIN COUNTY | 100,054 | 0.4184% |
| 0181-00 | MC LEOD COUNTY | 142,223 | 0.5947% |
| 0182-00 | MEEKER COUNTY | 87,472 | 0.3658% |
| 0186-00 | MILLE LACS COUNTY | 173,935 | 0.7273% |
| 0188-00 | MORRISON COUNTY | 107,629 | 0.4501% |
| 0190-01 | MOWER COUNTY | 224,826 | 0.9401% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer Unit No. | Employer Name | Contributions | Proportional Share |
|----------------------|----------------------------------|---------------|--------------------|
| 0194-00 | NICOLLET COUNTY | \$ 98,008 | 0.4098% |
| 0196-00 | NOBLES COUNTY | 130,237 | 0.5446% |
| 0202-00 | OLMSTED COUNTY | 643,716 | 2.6917% |
| 0206-00 | OTTER TAIL COUNTY | 173,334 | 0.7248% |
| 0208-00 | PENNINGTON COUNTY | 164,869 | 0.6894% |
| 0212-00 | PINE COUNTY | 215,013 | 0.8991% |
| 0214-00 | PIPESTONE COUNTY | 60,387 | 0.2525% |
| 0230-01 | RAMSEY COUNTY | 2,124,152 | 8.8823% |
| 0292-00 | REDWOOD COUNTY | 90,643 | 0.3790% |
| 0296-00 | RENVILLE COUNTY | 111,500 | 0.4662% |
| 0298-00 | RICE COUNTY | 216,156 | 0.9039% |
| 0304-00 | ROSEAU COUNTY | 76,692 | 0.3207% |
| 0308-00 | ST LOUIS COUNTY | 517,408 | 2.1636% |
| 0318-00 | SCOTT COUNTY | 572,289 | 2.3931% |
| 0320-01 | SHERBURNE COUNTY | 1,157,951 | 4.8421% |
| 0322-00 | SIBLEY COUNTY | 84,172 | 0.3520% |
| 0324-00 | STEARNS COUNTY | 591,353 | 2.4728% |
| 0326-00 | STEELE COUNTY | 227,384 | 0.9508% |
| 0332-00 | SWIFT COUNTY | 73,909 | 0.3091% |
| 0334-00 | TODD COUNTY | 63,212 | 0.2643% |
| 0336-00 | TRAVERSE COUNTY | 58,606 | 0.2451% |
| 0338-00 | WABASHA COUNTY | 99,583 | 0.4164% |
| 0340-00 | WADENA COUNTY | 62,804 | 0.2626% |
| 0342-00 | WASECA COUNTY | 50,943 | 0.2130% |
| 0344-00 | WASHINGTON COUNTY | 625,622 | 2.6161% |
| 0346-00 | WATONWAN COUNTY | 39,943 | 0.1670% |
| 0348-00 | WILKIN COUNTY | 78,069 | 0.3264% |
| 0350-03 | WINONA COUNTY | 166,880 | 0.6978% |
| 0352-01 | WRIGHT COUNTY | 554,750 | 2.3197% |
| 0354-00 | YELLOW MEDICINE COUNTY | 86,085 | 0.3600% |
| 0400-00 | HENNEPIN COUNTY | 3,371,215 | 14.0970% |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | 482,109 | 2.0160% |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | 308,794 | 1.2912% |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | 443,949 | 1.8564% |
| 1130-01 | BEMIDJI ISD-31 | 5,635 | 0.0236% |
| 3498-00 | CITY OF BLOOMINGTON | 12,656 | 0.0529% |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | 325,294 | 1.3602% |
| 9397-49 | PRAIRIE LAKES YOUTH PROGRAMS | 375,081 | 1.5684% |
| | TOTAL | \$ 23,914,453 | 100.00% |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption | | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | Total Deferred Outflows of Resources | |
|-------------|----------------------------------|-----------------------|---|----------------------|---|---|------------------------|--------------------------------------|--|
| | | | 1% Decrease 6.00% | 1% Increase 8.00% | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions |
| 0002-00 | AITKIN COUNTY | \$ (407,139) | \$ 964,022 | \$ (1,498,851) | \$ 70,437 | \$ - | \$ - | \$ 7,916 | \$ 78,353 |
| 0006-00 | ANOKA COUNTY | (4,361,927) | 10,328,156 | (16,058,114) | 754,640 | - | - | 285,709 | 1,040,348 |
| 0008-01 | BECKER COUNTY | (633,222) | 1,499,342 | (2,331,162) | 109,551 | - | - | 119,008 | 228,559 |
| 0010-00 | BELTRAMI COUNTY | (583,226) | 1,380,960 | (2,147,103) | 100,902 | - | - | 493 | 101,394 |
| 0012-00 | BENTON COUNTY REVENUE | (614,225) | 1,454,360 | (2,261,225) | 106,265 | - | - | 12,321 | 118,585 |
| 0016-00 | BLUE EARTH COUNTY | (676,040) | 1,600,725 | (2,488,792) | 116,959 | - | - | 91,021 | 207,980 |
| 0018-00 | BROWN COUNTY | (247,832) | 586,816 | (912,375) | 42,876 | - | - | - | 42,876 |
| 0020-00 | CARLTON COUNTY | (404,941) | 958,818 | (1,490,760) | 70,057 | - | - | 29,051 | 99,108 |
| 0022-00 | CARVER COUNTY | (845,728) | 2,002,513 | (3,113,487) | 146,316 | - | - | - | 146,316 |
| 0024-00 | CASS COUNTY | (305,586) | 723,565 | (1,124,991) | 52,868 | - | - | 42,061 | 94,929 |
| 0026-00 | CHIPPEWA COUNTY | (224,827) | 532,345 | (827,686) | 38,896 | - | - | - | 38,896 |
| 0030-00 | CHISAGO COUNTY | (465,745) | 1,102,790 | (1,714,607) | 80,577 | - | - | - | 80,577 |
| 0032-00 | CLAY COUNTY | (1,739,472) | 4,118,716 | (6,403,739) | 300,939 | - | - | 444,195 | 745,134 |
| 0034-00 | CLEARWATER COUNTY | (179,922) | 426,018 | (662,369) | 31,128 | - | - | 36,838 | 67,966 |
| 0040-00 | COTTONWOOD COUNTY | (212,376) | 502,862 | (781,845) | 36,742 | - | - | 1,869 | 38,611 |
| 0042-01 | CROW WING COUNTY | (1,038,862) | 2,459,814 | (3,824,494) | 179,729 | - | - | 54,468 | 234,198 |
| 0046-00 | DAKOTA COUNTY | (2,353,077) | 5,571,607 | (8,662,679) | 407,096 | - | - | 154,865 | 561,961 |
| 0050-00 | DOUGLAS COUNTY | (515,742) | 1,221,173 | (1,898,668) | 89,227 | - | - | 10,451 | 99,677 |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | (273,325) | 647,177 | (1,006,225) | 47,287 | - | - | 33,274 | 80,560 |
| 0054-00 | FILLMORE COUNTY | (228,106) | 540,110 | (839,757) | 39,464 | - | - | 38,673 | 78,137 |
| 0056-01 | FREEBORN COUNTY | (639,789) | 1,514,890 | (2,355,335) | 110,687 | - | - | 74,247 | 184,934 |
| 0058-00 | GOODHUE COUNTY | (815,513) | 1,930,969 | (3,002,251) | 141,089 | - | - | 51,568 | 192,656 |
| 0138-00 | HOUSTON COUNTY | (291,300) | 689,740 | (1,072,400) | 50,397 | - | - | - | 50,397 |
| 0140-00 | HUBBARD COUNTY | (709,901) | 1,680,900 | (2,613,447) | 122,817 | - | - | 3,064 | 125,881 |
| 0142-00 | ISANTI COUNTY | (575,412) | 1,362,458 | (2,118,336) | 99,550 | - | - | - | 99,550 |
| 0144-00 | ITASCA COUNTY | (765,596) | 1,812,776 | (2,818,486) | 132,453 | - | - | 476,399 | 608,852 |
| 0148-00 | JACKSON COUNTY | (186,056) | 440,542 | (684,951) | 32,189 | - | - | - | 32,189 |
| 0150-00 | KANABEC COUNTY REVENUE | (498,112) | 1,179,429 | (1,833,764) | 86,176 | - | - | 36,856 | 123,033 |
| 0152-00 | KANDIYOHI COUNTY | (1,003,515) | 2,376,120 | (3,694,368) | 173,614 | - | - | 116,233 | 289,847 |
| 0156-00 | KITSON COUNTY | (106,231) | 251,532 | (391,080) | 18,379 | - | - | - | 18,379 |
| 0158-00 | KOOCHICING COUNTY | (195,264) | 462,345 | (718,850) | 33,782 | - | - | 38,384 | 72,166 |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | (72,572) | 171,837 | (267,170) | 12,555 | - | - | 5,202 | 17,757 |
| 0162-00 | LAKE COUNTY | (193,480) | 458,121 | (712,283) | 33,473 | - | - | 1,694 | 35,167 |
| 0164-01 | LAKE OF THE WOODS COUNTY | (94,421) | 223,570 | (347,605) | 16,335 | - | - | 2,249 | 18,585 |
| 0166-00 | LE SUEUR COUNTY | (425,156) | 1,006,682 | (1,565,180) | 73,555 | - | - | 25,540 | 99,094 |
| 0168-00 | LINCOLN COUNTY | (102,875) | 243,587 | (378,727) | 17,798 | - | - | - | 17,798 |
| 0172-00 | LYON COUNTY | (338,249) | 800,906 | (1,245,240) | 58,519 | - | - | 26,731 | 85,251 |
| 0176-00 | MAHNOTEN COUNTY | (103,813) | 245,807 | (382,179) | 17,960 | - | - | 14,782 | 32,742 |
| 0178-00 | MARSHALL COUNTY | (187,521) | 444,012 | (690,345) | 32,442 | - | - | - | 32,442 |
| 0180-00 | MARTIN COUNTY | (276,751) | 655,291 | (1,018,840) | 47,880 | - | - | 14,216 | 62,096 |
| 0181-00 | MC LEOD COUNTY | (393,392) | 931,473 | (1,448,244) | 68,059 | - | - | 25,530 | 93,589 |
| 0182-00 | MEEKER COUNTY | (241,951) | 572,890 | (890,724) | 41,859 | - | - | 14,586 | 56,445 |
| 0186-00 | MILLE LACS COUNTY | (481,109) | 1,139,168 | (1,771,167) | 83,235 | - | - | 35,867 | 119,102 |
| 0188-00 | MORRISON COUNTY | (297,705) | 704,905 | (1,095,979) | 51,505 | - | - | - | 51,505 |
| 0190-01 | MOWER COUNTY | (621,876) | 1,472,475 | (2,289,389) | 107,588 | - | - | 29,290 | 136,878 |
| 0194-00 | NICOLLET COUNTY | (271,092) | 641,891 | (998,006) | 46,901 | - | - | 14,829 | 61,730 |
| 0196-00 | NOBLES COUNTY | (360,239) | 852,972 | (1,326,192) | 62,323 | - | - | - | 62,323 |
| 0202-00 | OLMSTED COUNTY | (1,780,534) | 4,215,943 | (6,554,906) | 308,043 | - | - | 7,219 | 315,262 |
| 0206-00 | OTTER TAIL COUNTY | (479,446) | 1,135,230 | (1,765,044) | 82,947 | - | - | 1,385 | 84,332 |
| 0208-00 | PENNINGTON COUNTY REVENUE | (456,033) | 1,079,794 | (1,678,853) | 78,896 | - | - | 4,868 | 83,764 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | | |
|-------------|----------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|--|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense | |
| 0002-00 | AITKIN COUNTY | \$ - | \$ 340,696 | \$ 266,978 | \$ 3,819 | \$ 611,493 | \$ (672,492) | \$ 12,247 | \$ (660,244) | |
| 0006-00 | ANOKA COUNTY | - | 3,650,084 | 2,860,297 | 12,798 | 6,523,179 | (7,204,816) | 227,158 | (6,977,658) | |
| 0008-01 | BECKER COUNTY | - | 529,884 | 415,230 | - | 945,114 | (1,045,926) | 75,763 | (970,162) | |
| 0010-00 | BELTRAMI COUNTY | - | 488,046 | 382,445 | 51,910 | 922,402 | (963,343) | (15,181) | (978,524) | |
| 0012-00 | BENTON COUNTY REVENUE | - | 513,987 | 402,773 | 46,849 | 963,609 | (1,014,547) | 1,618 | (1,012,929) | |
| 0016-00 | BLUE EARTH COUNTY | - | 565,714 | 443,308 | - | 1,009,022 | (1,116,650) | 89,423 | (1,027,227) | |
| 0018-00 | BROWN COUNTY | - | 207,387 | 162,514 | 12,177 | 382,078 | (409,357) | (27,713) | (437,069) | |
| 0020-00 | CARLTON COUNTY | - | 338,857 | 265,537 | 7,421 | 611,814 | (668,861) | 14,859 | (654,003) | |
| 0022-00 | CARVER COUNTY | - | 707,710 | 554,579 | 73,504 | 1,335,794 | (1,396,933) | (86,281) | (1,483,214) | |
| 0024-00 | CASS COUNTY | - | 255,716 | 200,385 | - | 456,101 | (504,751) | 16,408 | (488,343) | |
| 0026-00 | CHIPPEWA COUNTY | - | 188,137 | 147,429 | 15,479 | 351,045 | (371,359) | 1,361 | (369,998) | |
| 0030-00 | CHISAGO COUNTY | - | 389,738 | 305,409 | 38,095 | 733,241 | (769,295) | 1,330 | (767,965) | |
| 0032-00 | CLAY COUNTY | - | 1,455,600 | 1,140,644 | 4,688 | 2,600,932 | (2,873,174) | 265,009 | (2,608,165) | |
| 0034-00 | CLEARWATER COUNTY | - | 150,559 | 117,982 | 16,634 | 285,176 | (297,186) | 3,485 | (309,701) | |
| 0040-00 | COTTONWOOD COUNTY | - | 177,717 | 139,264 | 8,321 | 325,301 | (350,792) | 4,725 | (346,066) | |
| 0042-01 | CROW WING COUNTY | - | 869,325 | 681,225 | 120,171 | 1,670,721 | (1,715,941) | (28,538) | (1,744,479) | |
| 0046-00 | DAKOTA COUNTY | - | 1,969,067 | 1,543,011 | 186,896 | 3,698,974 | (3,886,696) | 61,119 | (3,825,578) | |
| 0050-00 | DOUGLAS COUNTY | - | 431,576 | 338,194 | 346 | 770,116 | (851,878) | (7,979) | (859,857) | |
| 0052-00 | FARIBAUT COUNTY CENTRAL SERVICES | - | 228,720 | 179,230 | 22,180 | 430,130 | (451,464) | 2,463 | (449,001) | |
| 0054-00 | FILLMORE COUNTY | - | 190,881 | 149,579 | 36,379 | 376,839 | (376,775) | 57,464 | (319,311) | |
| 0056-01 | FREEBORN COUNTY | - | 535,379 | 419,536 | - | 954,915 | (1,056,771) | 44,904 | (1,011,867) | |
| 0058-00 | GOODHUE COUNTY | - | 682,426 | 534,766 | - | 1,217,192 | (1,347,024) | 25,718 | (1,321,306) | |
| 0138-00 | HOUSTON COUNTY | - | 243,762 | 191,018 | 19,746 | 454,526 | (481,155) | (28,649) | (509,804) | |
| 0140-00 | HUBBARD COUNTY | - | 594,049 | 465,511 | 3,246 | 1,062,806 | (1,172,579) | 31,778 | (1,140,801) | |
| 0142-00 | ISANTI COUNTY | - | 481,508 | 377,321 | 25,272 | 884,101 | (950,437) | (43,485) | (993,922) | |
| 0144-00 | ITASCA COUNTY | - | 640,655 | 502,033 | - | 1,142,688 | (1,264,574) | 250,608 | (1,013,966) | |
| 0148-00 | JACKSON COUNTY | - | 155,693 | 122,005 | 25,294 | 302,991 | (307,318) | (24,904) | (332,222) | |
| 0150-00 | KANABEC COUNTY REVENUE | - | 416,823 | 326,633 | - | 743,456 | (822,758) | 2,221 | (820,536) | |
| 0152-00 | KANDIYOHI COUNTY | - | 839,747 | 658,047 | - | 1,497,794 | (1,657,557) | 51,103 | (1,606,455) | |
| 0156-00 | KITTSION COUNTY | - | 88,894 | 69,660 | 17,411 | 175,965 | (175,466) | (28,575) | (204,042) | |
| 0158-00 | KOOCHICING COUNTY | - | 163,398 | 128,043 | - | 291,440 | (322,527) | 40,888 | (281,639) | |
| 0160-00 | LAC QUI PARLE COUNTY AUDITOR | - | 60,729 | 47,589 | 21,400 | 129,718 | (119,871) | 543 | (119,328) | |
| 0162-00 | LAKE COUNTY | - | 161,905 | 126,873 | 9,132 | 297,910 | (319,581) | 710 | (318,871) | |
| 0164-01 | LAKE OF THE WOODS COUNTY | - | 79,012 | 61,916 | - | 140,928 | (155,960) | 5,365 | (150,595) | |
| 0166-00 | LE SUEUR COUNTY | - | 355,773 | 278,792 | - | 634,565 | (702,251) | 33,105 | (669,146) | |
| 0168-00 | LINCOLN COUNTY | - | 86,086 | 67,459 | 23,128 | 176,673 | (169,924) | (16,555) | (186,479) | |
| 0172-00 | LYON COUNTY | - | 283,049 | 221,804 | 49,540 | 554,394 | (558,704) | (32,787) | (591,490) | |
| 0176-00 | MAHONOMEN COUNTY | - | 86,871 | 68,074 | - | 154,945 | (171,473) | 2,048 | (169,424) | |
| 0178-00 | MARSHALL COUNTY | - | 156,919 | 122,965 | 4,740 | 284,624 | (309,738) | (4,545) | (314,283) | |
| 0180-00 | MARTIN COUNTY | - | 231,587 | 181,477 | 4,530 | 417,594 | (457,124) | (135) | (457,259) | |
| 0181-00 | MC LEOD COUNTY | - | 329,193 | 257,964 | - | 587,156 | (649,786) | 13,074 | (636,711) | |
| 0182-00 | MEEKER COUNTY | - | 202,466 | 158,657 | 45,639 | 406,762 | (399,642) | (21,317) | (420,960) | |
| 0186-00 | MILLE LACS COUNTY | - | 402,595 | 315,483 | - | 718,078 | (794,672) | (26,955) | (821,627) | |
| 0188-00 | MORRISON COUNTY | - | 249,121 | 195,218 | 15,370 | 459,708 | (491,734) | (30,114) | (521,849) | |
| 0190-01 | MOWER COUNTY | - | 520,389 | 407,790 | - | 928,178 | (1,027,183) | (1,474) | (1,028,657) | |
| 0194-00 | NICOLLET COUNTY | - | 226,851 | 177,766 | 4,815 | 409,432 | (447,777) | 2,565 | (445,211) | |
| 0196-00 | NOBLES COUNTY | - | 301,450 | 236,223 | 24,626 | 562,299 | (595,024) | (14,871) | (609,895) | |
| 0202-00 | OLMSTED COUNTY | - | 1,489,961 | 1,167,571 | 154,388 | 2,811,919 | (2,940,999) | (112,201) | (3,053,200) | |
| 0206-00 | OTTER TAIL COUNTY | - | 401,203 | 314,393 | 230,554 | 946,149 | (791,925) | (122,349) | (914,274) | |
| 0208-00 | PENNINGTON COUNTY REVENUE | - | 381,611 | 299,040 | 23,235 | 703,886 | (753,253) | 4,551 | (748,702) | |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Deferred Outflows of Resources Arising from Current and Prior Reporting Periods

| Employer ID | Employer | Net Pension Liability | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00% | Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00% | Deferred Outflows of Resources Arising from Current and Prior Reporting Periods | | | | |
|-------------|----------------------------------|-----------------------|---|---|---|---|------------------------|--|--------------------------------------|
| | | | | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Outflows of Resources |
| 0212-00 | PINE COUNTY | \$ (594,731) | \$ 1,408,201 | \$ (2,189,457) | \$ 102,892 | \$ - | \$ - | \$ - | \$ 102,892 |
| 0214-00 | PIPESTONE COUNTY | (167,032) | 395,497 | (614,915) | 28,897 | - | - | 24,149 | 53,046 |
| 0230-01 | RAMSEY COUNTY | (5,875,461) | 13,911,895 | (21,630,076) | 1,016,490 | - | - | - | 1,016,490 |
| 0292-00 | REDWOOD COUNTY | (250,722) | 593,658 | (923,014) | 43,376 | - | - | 9,669 | 53,045 |
| 0296-00 | RENVILLE COUNTY | (308,411) | 730,254 | (1,135,391) | 53,357 | - | - | - | 53,357 |
| 0298-00 | RICE COUNTY | (597,892) | 1,415,687 | (2,201,096) | 103,439 | - | - | 179,385 | 282,824 |
| 0304-00 | ROSEAU COUNTY | (212,131) | 502,284 | (780,946) | 36,700 | - | - | 16,605 | 53,305 |
| 0308-00 | ST LOUIS COUNTY | (1,431,165) | 3,388,708 | (5,268,730) | 247,600 | - | - | 62,525 | 310,125 |
| 0318-00 | SCOTT COUNTY | (1,582,965) | 3,748,139 | (5,827,569) | 273,862 | - | - | 89,184 | 363,046 |
| 0320-01 | SHERBURNE COUNTY | (3,202,924) | 7,583,872 | (11,791,329) | 554,125 | - | - | 133,850 | 687,975 |
| 0322-00 | SIBLEY COUNTY | (232,821) | 551,273 | (857,114) | 40,279 | - | - | 5,996 | 46,275 |
| 0324-00 | STEARNS COUNTY | (1,635,697) | 3,872,997 | (6,021,697) | 282,985 | - | - | - | 282,985 |
| 0326-00 | STEELE COUNTY | (628,950) | 1,489,226 | (2,315,434) | 108,812 | - | - | 765 | 109,577 |
| 0332-00 | SWIFT COUNTY | (204,433) | 484,056 | (752,605) | 35,368 | - | - | 16,972 | 52,341 |
| 0334-00 | TODD COUNTY | (174,846) | 413,999 | (643,682) | 30,249 | - | - | 1,414 | 31,663 |
| 0336-00 | TRAVERSE COUNTY | (162,106) | 383,833 | (596,780) | 28,045 | - | - | 6,373 | 34,418 |
| 0338-00 | WABASHA COUNTY | (275,449) | 652,206 | (1,014,044) | 47,654 | - | - | 1,849 | 49,504 |
| 0340-00 | WADENA COUNTY | (173,717) | 411,328 | (639,528) | 30,054 | - | - | - | 30,054 |
| 0342-00 | WASECA COUNTY | (140,909) | 333,644 | (518,746) | 24,378 | - | - | 1,373 | 25,751 |
| 0344-00 | WASHINGTON COUNTY | (1,730,487) | 4,097,442 | (6,370,662) | 299,385 | - | - | 6,489 | 305,873 |
| 0346-00 | WATONWAN COUNTY | (110,482) | 261,599 | (406,732) | 19,114 | - | - | 5,629 | 24,743 |
| 0348-00 | WILKIN COUNTY | (215,940) | 511,301 | (794,966) | 37,359 | - | - | 15,014 | 52,372 |
| 0350-03 | WINONA COUNTY | (461,594) | 1,092,961 | (1,699,325) | 79,859 | - | - | 140,982 | 220,841 |
| 0352-01 | WRIGHT COUNTY | (1,534,452) | 3,633,270 | (5,648,972) | 265,469 | - | - | 132,768 | 398,238 |
| 0354-00 | YELLOW MEDICINE COUNTY | (238,112) | 563,801 | (876,592) | 41,195 | - | - | - | 41,195 |
| 0400-00 | HENNEPIN COUNTY | (9,324,868) | 22,079,390 | (34,328,817) | 1,613,258 | - | - | - | 1,613,258 |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | (1,333,527) | 3,157,521 | (4,909,282) | 230,708 | - | - | - | 230,708 |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | (854,132) | 2,022,410 | (3,144,423) | 147,770 | - | - | 96,213 | 243,983 |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | (1,227,974) | 2,907,592 | (4,520,696) | 212,447 | - | - | 494,850 | 707,297 |
| 1130-01 | BEMIDJI ISD-31 | (15,586) | 36,904 | (57,378) | 2,696 | - | - | - | 2,696 |
| 3498-00 | CITY OF BLOOMINGTON | (35,006) | 82,888 | (128,874) | 6,056 | - | - | 40,164 | 46,220 |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | (899,771) | 2,130,474 | (3,312,440) | 155,666 | - | - | 39,813 | 195,479 |
| 9397-49 | PRAIRIE LAKES YOUTH PROGRAMS | (1,037,484) | 2,456,550 | (3,819,420) | 179,491 | - | - | 1,227 | 180,717 |
| | TOTAL | \$ (66,148,000) | \$ 156,625,000 | \$ (243,519,000) | \$ 11,444,000 | \$ - | \$ - | \$ 3,906,208 | \$ 15,350,208 |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES CORRECTIONAL FUND PENSION PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
YEAR ENDED JUNE 30, 2025**

| Employer ID | Employer | Deferred Inflow of Resources Arising from Current and Prior Reporting Periods | | | | Pension Expense from Experience in Current and Prior Reporting Period | | | |
|-------------|----------------------------------|---|---|------------------------|--|---|---|--|--------------------------------|
| | | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Collective Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Collective Contributions | Total Employer Pension Expense |
| 0212-00 | PINE COUNTY | \$ - | \$ 497,674 | \$ 389,990 | \$ 39,015 | \$ 926,679 | \$ (982,347) | \$ (78,467) | \$ (1,060,814) |
| 0214-00 | PIPESTONE COUNTY | - | 139,773 | 109,530 | - | 249,303 | (275,895) | 16,359 | (259,536) |
| 0230-01 | RAMSEY COUNTY | - | 4,916,617 | 3,852,784 | 751,603 | 9,521,004 | (9,704,796) | (715,430) | (10,420,226) |
| 0292-00 | REDWOOD COUNTY | - | 209,805 | 164,409 | 15,123 | 389,337 | (414,130) | 565 | (413,565) |
| 0296-00 | RENVILLE COUNTY | - | 258,080 | 202,238 | 12,556 | 472,874 | (509,418) | 9,061 | (500,356) |
| 0298-00 | RICE COUNTY | - | 500,319 | 392,063 | 3,020 | 895,402 | (987,569) | 76,313 | (911,256) |
| 0304-00 | ROSEAU COUNTY | - | 177,513 | 139,103 | 48,516 | 365,132 | (350,388) | 22,948 | (327,440) |
| 0308-00 | ST LOUIS COUNTY | - | 1,197,607 | 938,475 | 39,228 | 2,175,309 | (2,363,928) | 69,812 | (2,294,117) |
| 0318-00 | SCOTT COUNTY | - | 1,324,634 | 1,038,016 | - | 2,362,650 | (2,614,663) | 7,667 | (2,606,996) |
| 0320-01 | SHERBURNE COUNTY | - | 2,680,224 | 2,100,291 | - | 4,780,514 | (5,290,431) | 43,383 | (5,247,049) |
| 0322-00 | SIBLEY COUNTY | - | 194,826 | 152,671 | 10,540 | 358,037 | (384,563) | 18,544 | (366,018) |
| 0324-00 | STEARNS COUNTY | - | 1,368,760 | 1,072,594 | 59,722 | 2,501,077 | (2,701,763) | (186,803) | (2,888,565) |
| 0326-00 | STEELE COUNTY | - | 526,309 | 412,429 | 4,834 | 943,572 | (1,038,869) | (50,728) | (1,089,597) |
| 0332-00 | SWIFT COUNTY | - | 171,071 | 134,055 | - | 305,126 | (337,672) | 12,392 | (325,280) |
| 0334-00 | TODD COUNTY | - | 146,312 | 114,654 | 15,528 | 276,493 | (288,801) | 1,550 | (287,251) |
| 0336-00 | TRAVERSE COUNTY | - | 135,651 | 106,299 | 54,924 | 296,874 | (267,758) | (21,523) | (289,281) |
| 0338-00 | WABASHA COUNTY | - | 230,497 | 180,623 | 14,834 | 425,954 | (454,972) | (9,499) | (464,472) |
| 0340-00 | WADENA COUNTY | - | 145,368 | 113,914 | 9,559 | 268,841 | (286,938) | 14,329 | (272,609) |
| 0342-00 | WASECA COUNTY | - | 117,913 | 92,400 | 8,539 | 218,853 | (232,747) | 3,221 | (229,526) |
| 0344-00 | WASHINGTON COUNTY | - | 1,448,081 | 1,134,753 | 14,533 | 2,597,367 | (2,858,333) | (21,190) | (2,879,524) |
| 0346-00 | WATONWAN COUNTY | - | 92,452 | 72,448 | 2,406 | 167,306 | (182,489) | 3,272 | (179,217) |
| 0348-00 | WILKIN COUNTY | - | 180,699 | 141,601 | - | 322,300 | (356,678) | 230 | (356,448) |
| 0350-03 | WINONA COUNTY | - | 386,265 | 302,687 | - | 688,951 | (762,439) | 77,562 | (684,877) |
| 0352-01 | WRIGHT COUNTY | - | 1,284,038 | 1,006,204 | 45,540 | 2,335,781 | (2,534,532) | 149,368 | (2,385,163) |
| 0354-00 | YELLOW MEDICINE COUNTY | - | 199,253 | 156,140 | 24,443 | 379,836 | (393,302) | (17,854) | (411,156) |
| 0400-00 | HENNEPIN COUNTY | - | 7,803,100 | 6,114,705 | 1,032,925 | 14,950,729 | (15,402,357) | (243,591) | (15,645,948) |
| 0760-00 | ARROWHEAD REGIONAL CORRECTIONS | - | 1,115,903 | 874,449 | 153,488 | 2,143,840 | (2,202,654) | (129,278) | (2,331,933) |
| 0779-00 | NORTHWESTERN JUVENILE CENTER | - | 714,742 | 560,090 | 46,079 | 1,320,911 | (1,410,813) | 1,357 | (1,409,455) |
| 0809-00 | HENNEPIN HEALTHCARE SYSTEM | - | 1,027,575 | 805,234 | - | 1,832,809 | (2,028,307) | 222,614 | (1,805,693) |
| 1130-01 | BEMIDJI ISD-31 | - | 13,042 | 10,220 | 7,979 | 31,241 | (25,744) | (5,833) | (31,577) |
| 3498-00 | CITY OF BLOOMINGTON | - | 29,294 | 22,955 | - | 52,249 | (57,822) | 25,717 | (32,105) |
| 9395-00 | TRI-COUNTY COMMUNITY CORRECTIONS | - | 752,933 | 590,017 | - | 1,342,950 | (1,486,197) | 50,578 | (1,435,619) |
| 9397-49 | PRAIRIE LAKES YOUTH PROGRAMS | - | 868,172 | 680,321 | 130,002 | 1,678,495 | (1,713,664) | (14,659) | (1,728,323) |
| | TOTAL | \$ - | \$ 55,353,000 | \$ 43,376,000 | \$ 3,904,669 | \$ 102,633,669 | \$ (109,260,000) | \$ 990 | \$ (109,259,010) |

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

NOTE 1 PLAN DESCRIPTION

Organization

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

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

Participating Employers and the State of Minnesota Contributions

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

The State of Minnesota contributed \$16 million to the General Employees Fund in the plan fiscal year ended June 30, 2025, with respect to the former MERF employers. The aid provided meets the definition of a special funding situation and therefore the State of Minnesota is included as a non-employer contributing entity in the *General Employees Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (pension allocation schedules)*. General Employees Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. General Employees Plan employers also need to disclose their proportionate share of the State of Minnesota's proportionate share of the collective net pension liability in their pension footnotes and also report that information on their required supplementary *Schedule of Employer Proportionate Share of the Net Pension Liability*.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

NOTE 1 PLAN DESCRIPTION (CONTINUED)

Participating Employers and the State of Minnesota Contributions (Continued)

The State of Minnesota also contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in fire state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2024. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until the plan is 110 percent funded for a minimum of three consecutive years (on an actuarial value of assets basis). The \$9 million in fire state aid will continue until the fund is 100 percent funded for both PERA Police & Fire and MSRD State Patrol for three consecutive years (on an actuarial value of assets basis).

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation and Basis of Accounting

- A. Employers participating in PERA's cost-sharing multiple-employer defined benefit plans are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2015, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The pension allocation schedules provide employers with the required information for financial reporting.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

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

Basis of Presentation and Basis of Accounting (Continued)

- B. The underlying financial information used to prepare the pension allocation schedules is based on PERA's financial statements. PERA's financial statements for all plans are prepared using the economic resources and accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.
- C. Employer contributions received by August 31 with employer payroll paid dates that fall within PERA's fiscal year ended June 30, 2025, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the *Schedule of Employer Allocations*.
- D. The *Schedule of Pension Amounts by Employer* presents deferred inflows of resources and deferred outflows of resources and pension expense for current and prior periods.
- E. The total pension liability for each of the defined benefit cost-sharing plans was determined by an actuarial valuation as of June 30, 2025. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.0 percent.

The components of the calculation of the net pension liability and related ratios of the defined benefit cost-sharing plans for participating employers, as of June 30, 2025, calculated in accordance with GASB Statement No. 67, are shown in the following table.

Net Pension Liability Components (in thousands)

| | General Employees Fund | Police and Fire Fund | Correctional Fund |
|---|------------------------------|-------------------------|----------------------|
| Total Pension Liability (A) | \$ 35,952,646 | \$ 14,249,944 | \$ 1,278,154 |
| Fund Fiduciary Net Position (B) | 32,638,737 | 13,078,280 | 1,344,302 |
| Net Pension Liability/(Asset) (A-B) | <u>\$ 3,313,909</u> | <u>\$ 1,171,664</u> | <u>\$ (66,148)</u> |
| Fund Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A) | 90.8% | 91.8% | 105.2% |

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

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

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

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

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

The following table presents a reconciliation of the employer contributions reported in the plan *Statement of Changes in Fiduciary Net Position* to the employer contributions used in determining each employer's proportionate share of the collective pension amounts reported in the *Schedule of Employer Allocations*. Reconciling items in the General Employees Fund include eliminating contributions of employers that discontinued participation in the plan during the year, if applicable, and employer contributions made on behalf of PERA employees (since those are funded through investment earnings). PERA also annualizes contributions of employers whose effective membership date in PERA occurred during the measurement period (July 1, 2024 through June 30, 2025) as required by GASB 68 to ensure the basis of the proportionate share percentage reflects future contribution effort. Each PERA employer is responsible for ensuring that its proportionate share of the collective plan pension amounts is materially correct.

| | General Employees Fund | Police and Fire Fund | Correctional Fund |
|---|------------------------------|-------------------------|----------------------|
| Employer Contributions Reported in PERA's Statement of Changes in Fiduciary Net Position for the Year Ended June 30, 2025 | \$ 664,119 | \$ 259,631 | \$ 23,914 |
| Add State of Minnesota Special Funding Situation Contribution | 16,000 | 9,000 | - |
| Deduct Contributions of Employers No Longer Participating in the Plan | - | - | - |
| Deduct Contributions Not Included in Allocation | (862) | (3) | - |
| Add Annualized Contributions for Employers Joining the Plan During the Year | - | - | - |
| Add/Subtract Miscellaneous Adjustments | 7 | - | - |
| Total Employer Contributions Used as the Basis for Allocating Employer's Proportionate Share of Collective Pension Amounts | \$ 679,264 | \$ 268,628 | \$ 23,914 |

(amounts in thousands)

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

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, 2025, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of return investment rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees, the Police and Fire, and the Correctional Plans. Benefit increases after retirement are assumed to be 1.50 percent for the General Employees Plan and 2.00 percent for the Correctional Plan. The Police and Fire Plan benefit increase is fixed at 1.00 percent per year and that increase was used in the valuation.

The discount rate used to measure the total pension liability in 2025 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police & Fire, and Correctional plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The most recent four-year experience studies for the Police and Fire and the Correction Plan were completed in 2024 and were adopted by the Board and became effective with the July 1, 2025 actuarial valuation.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS AND SCHEDULE
OF PENSION AMOUNTS BY EMPLOYER
JUNE 30, 2025**

NOTE 3 ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

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

| | General Employees Fund | | Police and Fire Fund | | Correctional Fund | |
|-----------------------|------------------------|--------------|----------------------|--------------|-------------------|--------------|
| | Percent | Amount | Percent | Amount | Percent | Amount |
| 1% Lower | 6.00 % | \$ 8,048,965 | 6.00 % | \$ 3,070,008 | 6.00 % | \$ 156,625 |
| Current Discount Rate | 7.00 % | \$ 3,313,909 | 7.00 % | \$ 1,171,664 | 7.00 % | \$ (66,148) |
| 1% Higher | 8.00 % | \$ (527,287) | 8.00 % | \$ (387,176) | 8.00 % | \$ (243,519) |

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

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

NOTE 4 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (including the disclosure of the net pension liability, net pension liability sensitivity analysis, and the unmodified audit opinion on the financial statements) is located in PERA's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025. The supporting actuarial information is included in the June 30, 2025 GASB Statement No's. 67 and 68, Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.mnpera.org.

NOTE 5 SUBSEQUENT EVENT

On May 23, 2025, the Minnesota Legislature approved an additional direct State aid contribution of \$17.7 million per year to the Public Employees Retirement Association (PERA) Police and Fire Plan. This annual contribution will continue until July 1, 2048, or until the plan is 110 percent funded for three consecutive years, whichever occurs first. The \$17.7 million direct state aid was paid on October 1, 2025.



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