

Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Public Employees Retirement Association of Minnesota

For the Fiscal Year Ended
June 30, 2014

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PUBLIC EMPLOYEES RETIREMENT
ASSOCIATION OF MINNESOTA

SCHEDULE OF EMPLOYER ALLOCATIONS
AND SCHEDULE OF PENSION AMOUNTS
BY EMPLOYER

FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
TABLE OF CONTENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Page No.</u>
Independent Auditor's Report	3
General Employees Retirement Fund Pension Plan	
Schedule of Employer Allocations	6
Schedule of Pension Amounts by Employer	42
Public Employees Police and Fire Fund Pension Plan	
Schedule of Employer Allocations	133
Schedule of Pension Amounts by Employer	142
Public Employees Correctional Fund Pension Plan	
Schedule of Employer Allocations	162
Schedule of Pension Amounts by Employer	164
Minneapolis Employees Retirement Fund Pension Plan	
Schedule of Employer and the State of Minnesota (as a Nonemployer Contributing Entity) Allocations	169
Schedule of Pension Amounts by Employer and the State of Minnesota (as a Nonemployer Contributing Entity)	170
Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer	173

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying schedule of employer allocations of the Public Employees Retirement Association of Minnesota (PERA) General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, Public Employees Correctional Fund Pension Plan, and Minneapolis Employees Retirement Fund Pension Plan as of and for the year ended June 30, 2014, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the PERA General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, Public Employees Correctional Fund Pension Plan, and Minneapolis Employees Retirement Fund Pension Plan as of and for the year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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

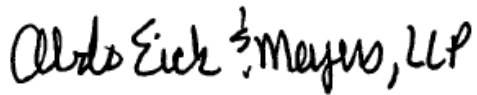
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Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the PERA General Employees Retirement Fund Pension Plan, Public Employees Police and Fire Fund Pension Plan, Public Employees Correctional Fund Pension Plan, and Minneapolis Employees Retirement Fund Pension Plan as of and for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Restriction on Use

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



ABDO, EICK & MEYERS, LLP
Minneapolis, Minnesota
August 24, 2015

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued on the Following Pages
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 598,540	0.1573 %
0006-00	Anoka County	6,356,610	1.6701
0008-01	Becker County	814,665	0.2140
0010-00	Beltrami County	932,224	0.2449
0012-00	Benton County Revenue	672,279	0.1766
0014-00	Big Stone County	186,634	0.0490
0016-00	Blue Earth County	1,333,636	0.3504
0018-00	Brown County	683,227	0.1795
0020-00	Carlton County	1,020,241	0.2681
0022-00	Carver County	2,114,127	0.5555
0022-09	Carver County Historical Society	9,979	0.0026
0024-00	Cass County	849,624	0.2232
0026-00	Chippewa County	368,518	0.0968
0027-00	Chippewa County SWCD	9,983	0.0026
0028-00	Chippewa County Hospital	980,100	0.2575
0030-00	Chisago County	1,051,266	0.2762
0032-00	Clay County	1,119,369	0.2941
0034-00	Clearwater County	353,040	0.0928
0038-00	Cook County	299,730	0.0787
0038-01	Cook County Hospital	403,447	0.1060
0040-00	Cottonwood County	94,919	0.0249
0040-02	Cottonwood County Highway	78,863	0.0207
0042-01	Crow Wing County	1,408,497	0.3701
0046-00	Dakota County	6,471,820	1.7004
0046-01	Dakota County Agricultural Society	6,423	0.0017
0048-00	Dodge County	595,820	0.1565
0050-00	Douglas County	1,114,137	0.2927
0050-01	Douglas County Hospital	2,590,348	0.6806
0052-00	Faribault County Central Services	198,618	0.0522
0054-00	Fillmore County	441,806	0.1161
0055-00	Township of Everts	406	0.0001
0056-01	Freeborn County	751,149	0.1974
0058-00	Goodhue County	1,023,627	0.2689
0058-04	Goodhue County Historical Society	5,040	0.0013
0060-00	Grant County	205,850	0.0541
0070-00	Township of Red Rock	917	0.0002
0138-00	Houston County	417,382	0.1097
0139-00	Township of Shafer	449	0.0001
0140-00	Hubbard County	445,818	0.1171
0141-00	Heritage Living Center (Park Rapids)	186,126	0.0489
0142-00	Isanti County	776,264	0.2040
0144-00	Itasca County	1,403,489	0.3687
0144-02	Grand Village	309,475	0.0813
0148-00	Jackson County	140,388	0.0369
0148-01	Jackson County Highway	85,706	0.0225
0150-00	Kanabec County Revenue	485,471	0.1275
0150-05	Firstlight Health Systems Kanabec County	1,333,574	0.3504
0151-00	Township of Shellrock	499	0.0001
0152-00	Kandiyohi County	1,191,479	0.3130
0156-00	Kittson County	192,149	0.0505
0158-00	Koochiching County	372,925	0.0980
0160-00	Lac Qui Parle County Auditor	170,948	0.0449
0162-00	Lake County	385,811	0.1014
0164-01	Lake of The Woods County	186,521	0.0490
0164-04	Lake of The Woods SWCD	7,043	0.0019
0166-00	Le Sueur County	533,773	0.1402
0166-01	Le Sueur Soil & Water Conservation District	1,740	0.0005
0168-00	Lincoln County	140,090	0.0368

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0172-00	Lyon County	\$ 288,515	0.0758 %
0172-06	Lyon County Historical Society	1,529	0.0004
0176-00	Mahnomen County	111,678	0.0293
0176-03	Mahnomen County Welfare Board	82,165	0.0216
0178-00	Marshall County	322,129	0.0846
0180-00	Martin County	205,827	0.0541
0180-02	Martin County Highway	94,865	0.0249
0181-00	Mc Leod County	801,754	0.2106
0182-00	Meeker County	556,048	0.1461
0184-00	Meeker Memorial Hospital	695,188	0.1826
0186-00	Mille Lacs County	583,617	0.1533
0188-00	Morrison County	738,006	0.1939
0190-01	Mower County	692,722	0.1820
0192-00	Murray County	223,936	0.0588
0192-02	Murray County Memorial Hospital	494,608	0.1300
0194-00	Nicollet County	704,806	0.1852
0194-02	Nicollet County Historical Society	7,821	0.0021
0196-00	Nobles County	463,892	0.1219
0198-00	Norman County	190,566	0.0501
0202-00	Olmsted County	4,208,817	1.1058
0203-00	Township of Southbrook	302	0.0001
0205-00	East Range Academy of Tech & Science	6,296	0.0017
0206-00	Otter Tail County	1,287,953	0.3384
0208-00	Pennington County Revenue	272,415	0.0716
0212-00	Pine County	579,993	0.1524
0214-00	Pipestone County	167,283	0.0440
0214-01	Pipestone County Medical Center	591,144	0.1553
0216-00	Polk County	913,828	0.2401
0218-00	Pope County	370,824	0.0974
0230-01	Ramsey County	13,933,300	3.6608
0234-00	Township of Featherstone	1,115	0.0003
0255-00	Township of Foster	298	0.0001
0264-00	Township of Frohn	1,183	0.0003
0266-00	Township of Galena	857	0.0002
0290-00	Red Lake County	141,614	0.0372
0292-00	Redwood County	250,932	0.0659
0294-00	Renville County Hospital	516,780	0.1358
0296-00	Renville County	556,481	0.1462
0298-00	Rice County	1,022,626	0.2687
0300-00	Rice County District 1 Hospital	1,157,160	0.3040
0302-00	Rock County	245,478	0.0645
0304-00	Roseau County	344,198	0.0904
0308-00	St Louis County	5,532,900	1.4537
0318-00	Scott County	2,564,146	0.6737
0320-01	Sherburne County	1,625,109	0.4270
0322-00	Sibley County	417,041	0.1096
0322-04	Sibley County Library	3,996	0.0010
0324-00	Stearns County	3,148,063	0.8271
0326-00	Steele County	714,592	0.1877
0328-00	Stevens County	334,041	0.0878
0328-05	Stevens County HRA	810	0.0002
0330-00	Swift County Benson Hospital	304,934	0.0801
0332-00	Swift County	290,330	0.0763
0332-01	Swift County Countryside Public Health	89,481	0.0235
0334-00	Todd County	682,935	0.1794
0336-00	Traverse County	149,035	0.0392
0338-00	Wabasha County	473,344	0.1244
0340-00	Wadena County	180,980	0.0475

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0340-01	Wadena County Welfare	\$ 179,458	0.0471 %
0340-02	Wadena County Road And Bridge	40,402	0.0106
0342-00	Waseca County	390,658	0.1026
0342-01	Waseca-Le Sueur Regional Library	31,369	0.0082
0343-00	Township of Enterprise	437	0.0001
0344-00	Washington County	3,600,917	0.9461
0344-02	So Washington County Cable Commission	22,015	0.0058
0346-00	Watsonwan County	355,843	0.0935
0348-00	Wilkin County	254,209	0.0668
0350-03	Winona County	823,635	0.2164
0352-01	Wright County	1,881,397	0.4943
0354-00	Yellow Medicine County	295,776	0.0777
0358-00	Township of Eden	278	0.0001
0381-00	Township of Hart	31	-
0383-00	Township of Hassan Valley	325	0.0001
0397-00	Township of St George	916	0.0002
0400-00	Hennepin County	30,169,584	7.9265
0443-00	Township of Sugar Bush	124	-
0456-00	City of Tamarack	643	0.0002
0464-00	Township of Tenhassen	480	0.0001
0465-00	Township of Ten Lakes	530	0.0001
0470-00	Hope Community Academy	27,718	0.0073
0478-00	Township of Tofte	1,039	0.0003
0481-00	Township of Tordenskjold	988	0.0003
0512-00	Township of Holmes City	969	0.0003
0526-00	Township of Wabana	61	-
0527-00	Harvest Preparatory Academy	63,206	0.0166
0538-00	Cottonwood County Family Service Collaborative	1,170	0.0003
0542-00	Township of Hunter	363	0.0001
0565-00	Township of Iosco	19	-
0571-00	Township of White Bear Lake	569	0.0001
0583-00	Township of Wilson Cass Co	1,005	0.0003
0584-00	Township of Wilton	285	0.0001
0612-00	Watershed High School	2,338	0.0006
0655-00	Township of Lake Prairie	300	0.0001
0656-00	Township of Lake	2,293	0.0006
0668-00	Township of Langhei	682	0.0002
0670-00	Township of Lansing	3,395	0.0009
0709-00	Township of Little Rock	399	0.0001
0715-00	Township of London	533	0.0001
0732-00	North Shore Community School	30,141	0.0079
0733-00	Discovery Public School Faribault	5,861	0.0015
0734-00	Harbor City International Charter School	19,947	0.0052
0738-00	Blue Sky Charter School	16,626	0.0044
0739-00	Woodson Institute For Excellence	40,692	0.0107
0743-00	Trio Wolf Creek Distance Learning Program	5,298	0.0014
0746-00	Lake Johanna Fire Department	4,066	0.0011
0750-00	Mississippi Watershed Management Organization	41,271	0.0108
0751-00	Duluth Airport Authority	75,460	0.0198
0755-00	South Central Ems JPB	6,008	0.0016
0757-00	Spirit Mountain Recreational Authority	120,396	0.0316
0759-00	Lakes Area Police	7,069	0.0019
0760-00	Arrowhead Regional Corrections	585,260	0.1538
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	26,102	0.0069
0762-00	Ellendale Ambulance Service	980	0.0003
0767-00	Lower St Croix Fire Department JPB	341	0.0001
0769-00	AFSCME Council 5	1,350	0.0004
0770-00	Bemidji-Beltrami Airports Commission	14,821	0.0039

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0771-00	Achieve Services Incorporated	\$ 79,891	0.0210 %
0773-00	Shell Rock River Watershed District	22,290	0.0059
0775-00	I 494 Corridor Commission	12,365	0.0032
0777-00	White Bear Lake Conservation District	1,139	0.0003
0779-00	Northwestern Juvenile Center	19,155	0.0050
0781-00	Lakeville Arenas	14,146	0.0037
0787-00	Fillmore Co Soil & Water Conservation	31,062	0.0082
0796-00	Waseca Co Soil & Water Conservation District	529	0.0001
0800-00	Pine River Area Sanitary District	11,326	0.0030
0805-00	Dakota Communications Center	290,999	0.0765
0808-00	Middle Fork Crow River W District	7,413	0.0019
0809-00	Hennepin Healthcare System	20,506,660	5.3878
0811-00	Fairway View Senior Community	26,586	0.0070
0815-00	Bemidji Area Joint Planning Board	9,522	0.0025
0817-00	South Metro Fire District	3,868	0.0010
0821-00	Forest Lake Cable Commission	5,445	0.0014
0822-00	Lionsgate Academy	167,117	0.0439
0823-00	Eveleth Virginia Airport Authority	434	0.0001
0828-00	Infinity Minnesota's Digital Academy	7,923	0.0021
0830-00	Lac Qui Parle County EDA	7,884	0.0021
0833-00	Lakeview Cemetery Association	6,137	0.0016
0840-00	Isanti Area Joint Operating Fire District	9	-
0841-00	Cloquet Area Fire District	1,333	0.0004
0842-00	Northwest Regional Library	41,242	0.0108
0843-00	Region 4 Adult Mental Health Consortium	29,505	0.0078
0844-00	Tri-City Cable TV	1,855	0.0005
0845-00	Minnesota School of Science	1,803	0.0005
0853-00	Minnesota FCCLA	2,694	0.0007
0854-00	Southwest Minnesota Broadband Services	26,755	0.0070
0857-00	Gems Sanitary District	1,714	0.0005
0864-00	Pike Lake Area Wastewater Collection Sys	470	0.0001
0865-00	Project Peace	4,254	0.0011
0868-00	Chippewa River Watershed Project	12,611	0.0033
0869-00	Crow River Organization of Water	3,312	0.0009
0870-00	Hawk Creek Watershed Project	9,710	0.0026
0872-00	Prairie Lakes Municipal Solid Waste	65,982	0.0173
0880-00	Southern Plains Education Co-Op	79,684	0.0209
0881-00	Swift Co Rural Development Authority	4,437	0.0012
0882-00	Pomme De Terre River Association	990	0.0003
0883-00	Metropolitan Emergency Services Board	45,109	0.0119
0885-00	Arrowhead Health Alliance	2,259	0.0006
0886-00	Cottonwood County Family Service Agency	279,406	0.0734
0887-00	Jackson County Family Services Network	4,609	0.0012
0888-00	Anoka-Champlin Fire Department	1,189	0.0003
0889-00	Wright County Soil & Water District	12,828	0.0034
0891-00	Wright County Historical Society	5,086	0.0013
1001-00	Hmong Academy Charter School	97,176	0.0255
1002-00	Ada-Borup ISD-2854	60,583	0.0159
1005-00	Great Expectations School	19,656	0.0052
1006-00	Adrian ISD-511	58,674	0.0154
1007-00	Urban Academy Charter School	37,215	0.0098
1008-00	Minnesota Internship Center	58,853	0.0155
1009-00	Nova Classical Academy	50,235	0.0132
1011-00	New City Charter School	10,319	0.0027
1012-00	Aitkin ISD-001	166,855	0.0438
1013-00	Voyageurs Expeditionary High School	11,260	0.0030
1015-00	Liberty High Charter School	82,682	0.0217
1016-00	Albany ISD-745	177,271	0.0466

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1018-00	Albert Lea ISD-241	\$ 367,217	0.0965 %
1020-00	Northland Learning Center	37,613	0.0099
1021-00	Eagle Ridge Academy Charter School	61,544	0.0162
1022-00	Alden-Conger ISD-242	28,018	0.0074
1023-00	St Paul Conservatory Performing Artists	18,959	0.0050
1024-00	Alexandria ISD-206	455,343	0.1196
1026-00	Main St School of Performing Arts	11,079	0.0029
1027-00	Dakota Area Community School	5,131	0.0013
1028-00	Beacon Academy	38,564	0.0101
1029-00	Fraser Academy	32,774	0.0086
1031-00	Minneapolis Academy	17,666	0.0046
1034-00	Annandale ISD-876	171,135	0.0450
1035-00	St Croix Preparatory Academy	107,732	0.0283
1036-00	St Francis ISD - 15	610,488	0.1604
1037-00	Treknorth High School	25,633	0.0067
1038-00	Pact Charter ISD - 4008	68,757	0.0181
1040-00	Anoka-Hennepin ISD - 11	4,428,925	1.1636
1041-00	Life Prep Academy	75,005	0.0197
1043-00	Prairie Seeds Academy	69,729	0.0183
1044-00	Great River School	30,692	0.0081
1045-00	Ubah Medical Academy	42,612	0.0112
1047-00	Lighthouse Academy of Nations	55,839	0.0147
1048-00	Avalon School	10,692	0.0028
1051-00	Face To Face Academy	3,134	0.0008
1053-00	Lakes International Language Academy	71,569	0.0188
1055-00	Augsburg Academy For Health Careers	18,430	0.0048
1058-00	Sibley East ISD-2310	124,663	0.0328
1059-00	River Bend ISD-6049	37,977	0.0100
1060-00	Birch Grove Community School	6,516	0.0017
1061-00	Kaleidoscope Charter School	34,358	0.0090
1062-00	Ashby ISD-261	27,516	0.0072
1063-00	Swan River Montessori Charter School	23,121	0.0061
1065-00	Minnesota Online High School	8,808	0.0023
1066-00	Atwater/Cosmos/Grove City ISD-2396	89,079	0.0234
1067-00	Twin Cities German Immersion School	22,258	0.0058
1069-00	Yinghua Academy	64,654	0.0170
1070-00	Aurora-Hoyt-Biwabik ISD-2711	125,226	0.0329
1071-00	Paideia Academy	28,730	0.0075
1072-00	Austin ISD-492	625,564	0.1644
1074-00	West Metro Education Program	92,135	0.0242
1075-00	Milroy Charter School	2,906	0.0008
1077-00	Rochester Math And Science Academy	64,159	0.0169
1079-00	Dugsi Academy Charter School	48,783	0.0128
1080-00	Badger ISD-676	32,258	0.0085
1081-00	Love Works Academy Visual & Perform Arts	35,495	0.0093
1082-00	College Prep Elementary	56,630	0.0149
1083-00	Stride Academy	35,211	0.0093
1084-00	Bagley ISD-162	127,312	0.0334
1088-00	Barnesville ISD-146	88,846	0.0233
1090-00	Barnum ISD-91	82,109	0.0216
1092-00	West Central Area Schools ISD 2342	66,877	0.0176
1094-00	New Millennium Academy	65,671	0.0173
1098-00	Battle Lake ISD-542	50,037	0.0131
1099-00	Plainview-Elgin-Millville Schools	71,747	0.0189
1101-00	RTR Public Schools	60,232	0.0158
1103-00	Twin Cities Academy High School	7,959	0.0021
1104-00	Hiawatha Leadership Academy	65,843	0.0173
1105-00	International Spanish Language Academy	26,060	0.0068

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1107-00	Minisinaakwaang Leadership Academy	\$ 15,108	0.0040 %
1108-00	Noble Academy	44,280	0.0116
1109-00	Pine Grove Leadership Academy	-	-
1110-00	Community School of Excellence	132,291	0.0348
1112-00	Emily Grey Accelerated Charter School	290	0.0001
1114-00	Becker ISD-726	290,940	0.0764
1115-00	Glacial Hills Elementary	8,642	0.0023
1116-00	Clarkfield Area Charter School	9,325	0.0024
1117-00	Metro Tech Academy	1,328	0.0003
1118-10	Belgrade/Brooten ISD-2364	79,279	0.0208
1119-00	Lincoln International Charter School	18,838	0.0049
1120-00	Belle Plaine ISD-716	125,657	0.0330
1121-00	Team Academy	14,119	0.0037
1123-00	Laura Jeffrey Academy	20,024	0.0053
1126-00	The Davinci Academy of Arts And Science	34,013	0.0089
1127-00	Global Academy	41,353	0.0109
1129-00	Itasca Area Schools Collaborative	131,844	0.0346
1130-00	Aspen Academy	18,206	0.0048
1130-01	Bemidji ISD-31	851,304	0.2237
1132-00	River's Edge Academy	9,821	0.0026
1133-00	Cologne Charter School	34,112	0.0090
1134-00	Bright Water Elementary Charter School	24,018	0.0063
1135-00	Kipp Stand Academy	30,780	0.0081
1136-00	Best Academy	106,827	0.0281
1138-00	Beacon Preparatory	13,375	0.0035
1140-00	Benson ISD-777	107,457	0.0282
1141-00	Oshki Ogimaag Charter School	16,377	0.0043
1142-00	Cannon River Stem School	19,601	0.0051
1143-00	West Concord Public Charter School	2,910	0.0008
1144-00	Bertha-Hewitt ISD-786	49,699	0.0131
1146-00	Big Lake ISD-727	361,505	0.0950
1150-00	Cornerstone Montessori Elementary School	13,354	0.0035
1151-00	Discovery Woods Montessori School	14,471	0.0038
1152-00	B.O.L.D.-2534	60,277	0.0158
1153-00	Parnassus Preparatory School	25,964	0.0068
1154-00	Rochester Stem Academy	9,609	0.0025
1157-00	Step Academy ISD 4200	20,304	0.0053
1158-00	Blackduck ISD-32	89,000	0.0234
1159-00	Tri City United ISD 2905	161,760	0.0425
1160-00	Minneapolis College Preparatory School	7,294	0.0019
1162-00	Hennepin Elementary School	20,212	0.0053
1163-00	Nasha Shkola Charter School	2,654	0.0007
1164-00	Blooming Prairie ISD-756	30,345	0.0080
1165-00	Mastery School	32,363	0.0085
1166-00	Bloomington ISD - 271	1,804,559	0.4741
1167-00	Upper Mississippi Academy	9,605	0.0025
1169-00	West Side Summit Charter School	10,013	0.0026
1170-00	Arch Academy Charter School	4,035	0.0011
1171-00	Prodeo Academy	2,235	0.0006
1175-00	Round Lake-Brewster School District	28,848	0.0076
1176-00	Venture Academy Charter School	13,207	0.0035
1177-00	Evansville ISD-208	31,583	0.0083
1178-00	Blue Earth-Winnebago ISD-2860	157,911	0.0415
1179-00	Oklee ISD-627	66,456	0.0175
1180-00	Bdote Learning Center	6,024	0.0016
1181-00	Northeast College Prep Charter School	659	0.0002
1182-00	Art And Science Academy	553	0.0001
1188-00	Braham ISD-314	93,471	0.0246

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1190-03 Brainerd ISD-181		\$ 783,314	0.2058 %
1196-00 Breckenridge ISD-846		91,375	0.0240
1198-00 Brewster ISD-513		-	-
1203-00 Brooklyn Center ISD-286		377,219	0.0991
1205-00 Odyssey Charter ISD 4030		49,975	0.0131
1208-00 Browerville ISD-787		46,794	0.0123
1212-00 Browns Valley ISD-801		13,587	0.0036
1222-00 Buffalo ISD - 877		618,962	0.1626
1229-00 Burnsville ISD-191		1,196,464	0.3144
1230-00 Butterfield ISD-836		33,936	0.0089
1232-00 Byron ISD-531		165,526	0.0435
1234-00 Caledonia ISD-299		80,925	0.0213
1236-00 Cambridge-Isanti ISD-911		666,724	0.1752
1238-00 Campbell Tintah ISD-852		20,147	0.0053
1240-00 Canby ISD-891		60,602	0.0159
1244-00 Cannon Falls ISD-252		104,761	0.0275
1250-00 Carlton ISD-93		70,987	0.0187
1258-00 Cass Lake ISD-115		181,936	0.0478
1262-00 World Learner Charter ISD-4016		16,102	0.0042
1264-10 Eastern Carver County Schools ISD-112		1,201,336	0.3156
1266-00 Chosen Valley ISD-227		101,074	0.0266
1270-00 Chisholm ISD-695		98,273	0.0258
1273-00 Alberta-Chokio ISD-771		10,872	0.0029
1274-00 Centennial ISD-12		770,175	0.2024
1276-00 Maccray ISD 2180		88,660	0.0233
1288-00 Clearbrook/Gonvick ISD-2311		42,965	0.0113
1294-00 Cleveland ISD-391		56,672	0.0149
1296-00 Climax ISD-592		20,700	0.0054
1298-00 Clinton-Graceville-Beardsley ISD-2888		57,845	0.0152
1300-00 Cloquet ISD-94		320,582	0.0842
1305-01 Cold Spring ISD-750		205,400	0.0540
1306-00 Greenway ISD-316		127,496	0.0335
1308-00 Columbia Heights ISD-13		400,348	0.1052
1310-00 Comfrey ISD-81		16,857	0.0044
1318-00 Lakeview ISD-2167		51,633	0.0136
1322-00 Cromwell ISD-95		40,068	0.0105
1323-01 Crookston ISD-593		161,294	0.0424
1324-00 Crosby Ironton ISD-182		113,388	0.0298
1333-00 Dakota County Intermediate District 917		370,146	0.0973
1344-00 Cokato-Dassel ISD-466		237,774	0.0625
1348-01 Boyd-Dawson ISD-378		71,967	0.0189
1354-00 Deer River ISD-317		127,547	0.0335
1362-01 Delano ISD-879		221,642	0.0582
1366-01 Detroit Lakes ISD-22		320,182	0.0841
1372-00 Dilworth-Glyndon-Felton ISD-2164		121,710	0.0320
1374-00 Claremont/Dodge Center/Concord ISD-2125		106,814	0.0281
1382-02 Duluth ISD-709		1,034,767	0.2719
1386-01 Eagle Valley ISD-2759		30,749	0.0081
1390-01 East Grand Forks ISD-595		187,516	0.0493
1398-00 Eden Prairie ISD - 272		1,494,339	0.3926
1400-00 Eden Valley-Watkins ISD 463		82,196	0.0216
1402-00 Edgerton ISD-581		35,618	0.0094
1404-00 Edina ISD - 273		1,141,450	0.2999
1414-01 Elk River ISD-728		1,465,830	0.3851
1420-00 Ellsworth ISD-514		21,813	0.0057
1424-00 Ely ISD-696		70,532	0.0185
1438-00 Esko ISD-99		97,774	0.0257
1442-00 Eveleth-Gilbert ISD-2154		130,201	0.0342

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1446-00	Dover-Eyota ISD-533	\$ 115,110	0.0302 %
1450-00	Fairmont/Ceylon ISD-2752	140,903	0.0370
1452-00	Faribault ISD-656	449,603	0.1181
1454-20	Farmington ISD-192	617,392	0.1622
1460-00	Fergus Falls ISD-544	240,148	0.0631
1462-00	Fertile ISD-599	66,912	0.0176
1468-00	Fisher Public School	23,338	0.0061
1470-00	Floodwood ISD-698	44,572	0.0117
1474-00	Foley ISD-51	188,150	0.0494
1476-00	Forest Lake ISD - 831	953,157	0.2504
1480-00	Fosston ISD-601	85,188	0.0224
1486-01	Frazee-Vergas ISD-23	83,571	0.0220
1494-00	Fridley ISD - 14	418,968	0.1101
1498-00	Fulda ISD-505	49,871	0.0131
1510-00	GFW ISD-2365	101,404	0.0266
1514-00	Glencoe/Silver Lake ISD-2859	140,186	0.0368
1518-00	Glenville-Emmons ISD-2886	33,796	0.0089
1528-00	Goodhue ISD 253	46,146	0.0121
1529-00	Goodhue County Education District ISD 60	68,922	0.0181
1532-00	Goodridge ISD-561	35,042	0.0092
1536-00	E Chain-Granada Huntley ISD-2536	30,287	0.0080
1538-00	Cook County-ISD166	66,941	0.0176
1540-00	Grand Meadow ISD-495	58,063	0.0153
1541-00	Grand Rapids ISD-318	502,121	0.1319
1542-00	Yellow Medicine Eastschools ISD-2190	95,592	0.0251
1544-00	Greenbush/Middle River ISD-2683	70,396	0.0185
1552-00	Grygla ISD-447	28,428	0.0075
1558-00	Kittson Central ISD-2171	41,127	0.0108
1560-00	Halstad/Hendrum ISD-2527	45,533	0.0120
1564-00	Hancock ISD-768	30,489	0.0080
1572-00	Harmony/Preston/Fountain ISD-2198	66,473	0.0175
1574-00	Hastings ISD - 200	489,572	0.1286
1576-00	Hawley ISD-150	79,653	0.0209
1578-00	Hayfield ISD-203	63,055	0.0166
1582-00	Buffalo Lake-Hector ISD-2159	60,332	0.0159
1586-00	Hendricks ISD-402	13,495	0.0035
1591-00	Intermediate District - 287	1,199,282	0.3151
1594-00	Henning ISD-545	43,340	0.0114
1598-00	Herman ISD-264	12,392	0.0033
1600-00	Hermantown ISD-700	206,941	0.0544
1602-00	Heron Lake-Okabena ISD-330	33,005	0.0087
1604-00	Hiawatha Valley ISD-6013	46,315	0.0122
1606-00	Hibbing ISD-701	217,087	0.0570
1608-00	Hill City ISD-2	38,275	0.0101
1612-00	Hills Beaver Creek ISD-671	37,247	0.0098
1614-20	Hinckley/Finlayson ISD-2165	125,951	0.0331
1622-00	Holdingford ISD-738	97,724	0.0257
1632-10	Hopkins ISD-270	1,265,729	0.3326
1634-00	Houston ISD-294	97,436	0.0256
1636-00	Howard Lake-Waverly-Winsted ISD - 2687	144,819	0.0380
1648-00	Hutchinson ISD-423	344,110	0.0904
1649-00	International Falls ISD-361	156,994	0.0412
1651-00	Inver Grove Heights ISD - 199	426,177	0.1120
1652-00	Isle ISD-473	68,504	0.0180
1656-00	Ivanhoe ISD-403	13,584	0.0036
1658-00	Jackson County Central ISD-2895	117,747	0.0309
1662-00	Janesville/Pemberton/Waldorf ISD-2835	67,766	0.0178
1668-00	Jordan ISD-717	168,342	0.0442

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1678-00	Tri-County Schools ISD-2358	\$ 39,174	0.0103 %
1680-00	Kasson-Mantorville ISD-204	207,312	0.0545
1682-00	Kelliher ISD-36	52,243	0.0137
1690-00	Kenyon-Wanamingo ISD-2172	79,781	0.0210
1692-00	Kerkhoven-Murdock-Sunburg ISD-775	52,865	0.0139
1696-00	Kimball ISD-739	68,002	0.0179
1700-00	Littlefork Big Falls ISD-362	47,259	0.0124
1702-00	South Koochiching County ISD-363	69,939	0.0184
1704-00	La Crescent ISD-300	130,066	0.0342
1708-00	Lake County ISD-381	152,536	0.0401
1710-00	Lake Benton ISD-404	13,238	0.0035
1714-00	Lake City ISD-813	84,265	0.0221
1716-00	Lake Crystal/Wellcome Memorial ISD-2071	90,245	0.0237
1725-00	Lake Park-Audubon ISD-2889	74,864	0.0197
1727-00	Lake of The Woods ISD-390	82,502	0.0217
1730-00	Lakeville ISD - 194	1,187,982	0.3121
1734-00	Red Rock Central ISD-2884	43,310	0.0114
1736-00	Lancaster ISD-356	26,861	0.0071
1740-01	Lanesboro ISD-229	51,897	0.0136
1742-00	Laporte ISD-306	39,525	0.0104
1743-00	Learning For Leadership Cs	33,493	0.0088
1746-00	Leroy-Ostrander ISD-499	35,699	0.0094
1748-00	Henderson-Le Sueur ISD-2397	97,380	0.0256
1754-00	Lester Prairie ISD-424	20,115	0.0053
1756-00	Lewiston ISD-857	93,528	0.0246
1762-00	Chisago Lakes ISD-2144	370,510	0.0973
1764-00	Litchfield ISD-465	202,693	0.0533
1768-00	Little Falls ISD-482	300,742	0.0790
1770-01	Long Prairie/Grey Eagle ISD-2753	133,665	0.0351
1776-00	Lyle ISD-497	24,792	0.0065
1778-00	Lynd ISD-415	21,073	0.0055
1780-00	Canton-Mabel ISD-238	21,595	0.0057
1782-00	Madelia ISD-837	70,122	0.0184
1785-00	Lac Qui Parle ISD-2853	119,668	0.0314
1788-00	Mahnomen ISD-432	58,800	0.0154
1792-00	Mahtomedi ISD-832	282,459	0.0742
1796-00	Mankato ISD-77	888,582	0.2335
1798-00	Maple Lake ISD-881	106,057	0.0279
1800-00	Maple River Schools ISD-2135	114,697	0.0301
1804-00	Marshall ISD-413	252,550	0.0664
1814-00	Mazeppa-Zumbrota ISD-2805	91,278	0.0240
1818-00	Mc Gregor ISD-4	67,178	0.0176
1820-00	Win-E-Mac ISD-2609	47,389	0.0125
1826-00	Medford ISD-763	43,455	0.0114
1828-00	Melrose ISD-740	144,487	0.0380
1832-01	Menahga ISD-821	85,597	0.0225
1839-00	Mid State Education ISD-6979	37,413	0.0098
1840-00	Milaca ISD-912	170,994	0.0449
1844-00	Milroy ISD-635	6,757	0.0018
1845-00	Cedar-Riverside Community ISD-4004	31,119	0.0082
1846-00	Minneapolis Special ISD-1	7,488,766	1.9676
1847-00	Cyber Village Academy ISD-4025	11,342	0.0030
1850-00	Minneota ISD-414	43,105	0.0113
1851-00	Minnesota Transitions ISD-4017	156,581	0.0411
1852-00	Athlos Leadership Academy	38,777	0.0102
1855-30	Minnetonka ISD-276	1,332,949	0.3502
1856-00	Jennings Experiential High School	4,252	0.0011
1860-00	Montevideo ISD-129	166,198	0.0437

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
1864-00	Monticello ISD-882	\$ 420,304	0.1104 %
1868-00	Moorhead ISD-152	675,988	0.1776
1870-00	Moose Lake ISD-97	90,932	0.0239
1872-00	Mora ISD-332	163,134	0.0429
1876-00	Cedar Mountain ISD-2754	68,444	0.0180
1878-00	Morris Area Public Schools	140,055	0.0368
1886-00	Westonka ISD - 277	292,596	0.0769
1887-01	Mounds View ISD-621	1,421,120	0.3734
1888-00	Mountain Lake ISD-173	67,177	0.0176
1890-00	Buhl-Mountain Iron ISD-712	91,391	0.0240
1894-00	Nashwauk-Keewatin ISD-319	73,406	0.0193
1900-00	Nett Lake ISD-707	30,840	0.0081
1902-00	Nevis ISD-308	66,903	0.0176
1908-00	New London-Spicer ISD-345	117,685	0.0309
1910-20	New Prague ISD-721	431,691	0.1134
1911-00	Minnesota River Valley Special Education Coop	491	0.0001
1912-00	Hartland-N Richland-Ellendale ISD-2168	91,250	0.0240
1913-00	New Ulm ISD-88	198,727	0.0522
1914-00	New York Mills ISD-553	80,929	0.0213
1918-00	Marshall County Central ISD-441	51,395	0.0135
1922-00	Nicollet ISD-507	53,159	0.0140
1928-10	North Branch ISD-138	354,672	0.0932
1930-01	North St Paul-Maplewood ISD-622	1,748,232	0.4593
1931-01	East Metro Integration District 6067	27,751	0.0073
1932-00	Northfield ISD-659	450,316	0.1183
1934-00	Norwood ISD-108	75,165	0.0197
1940-00	Ogilvie ISD-333	76,830	0.0202
1968-00	Onamia ISD-480	159,106	0.0418
1976-00	Orono ISD - 278	314,361	0.0826
1980-00	Ortonville ISD-2903	72,983	0.0192
1982-00	Osakis ISD-213	106,215	0.0279
1986-00	Osseo ISD-279	3,025,972	0.7950
1989-00	Owatonna ISD -761	477,404	0.1254
1992-00	Park Rapids ISD-309	173,000	0.0455
1994-00	Parkers Prairie ISD-547	63,359	0.0166
1996-00	Paynesville ISD-741	89,648	0.0236
1998-00	Pelican Rapid ISD-548	96,092	0.0252
2006-01	Pequot Lakes ISD-186	183,112	0.0481
2008-00	Perham ISD-549	126,104	0.0331
2014-00	Pierz ISD-484	122,759	0.0323
2016-00	Pillager ISD-116	20,096	0.0053
2023-00	Pine City ISD-578	172,930	0.0454
2026-00	Pine Island ISD-255	105,730	0.0278
2028-00	Backus-Pine River ISD-2174	133,679	0.0351
2034-00	Pipestone-Jasper ISD-2689	134,731	0.0354
2056-00	Princeton ISD-477	319,863	0.0840
2057-00	Prinsburg-Common ISD-815	5,416	0.0014
2058-20	Prior Lake ISD-719	776,041	0.2039
2058-21	Prior Lake ISD-719	-	-
2060-00	Proctor ISD-704	184,973	0.0486
2068-00	Randolph ISD-195	53,778	0.0141
2076-00	Red Lake ISD-38	396,550	0.1042
2078-00	Red Lake Falls ISD-630	47,972	0.0126
2080-00	Red Wing ISD - 256	354,130	0.0930
2084-01	Redwood Falls ISD-2897	97,590	0.0256
2086-00	Remer ISD-118	66,652	0.0175
2088-00	Renville County West District 2890	77,460	0.0204
2090-00	Richfield ISD - 280	583,574	0.1533

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
2096-01	Robbinsdale ISD-281	\$ 1,794,388	0.4714 %
2097-00	Rochester ISD-535	1,954,848	0.5136
2098-00	Luverne ISD-2184	125,117	0.0329
2102-00	Rockford ISD-883	164,447	0.0432
2118-01	Roseau ISD-682	146,055	0.0384
2120-00	Rosemount ISD - 196	3,257,169	0.8558
2121-20	Roseville ISD-623	1,033,951	0.2717
2124-00	Rothsay ISD-850	23,802	0.0063
2126-00	Round Lake ISD-516	-	-
2128-01	Royalton ISD-485	92,242	0.0242
2130-01	Rush City ISD-139	138,456	0.0364
2132-00	Peterson-Rushford ISD-239	61,550	0.0162
2142-00	St Anthony ISD -282	198,523	0.0522
2144-00	St Charles ISD-858	78,112	0.0205
2146-00	St Clair ISD-75	59,452	0.0156
2148-00	St Cloud ISD-742	1,298,768	0.3412
2152-00	St James ISD-840	132,797	0.0349
2153-10	Achieve Language Academy	33,833	0.0089
2155-00	City Academy Charter School ISD-4000	15,039	0.0040
2156-00	St Louis County ISD 2142	286,771	0.0753
2157-00	Community of Peace Academy ISD - 4015	95,614	0.0251
2158-00	Metro Deaf School Inc.	40,854	0.0107
2160-20	St Louis Park ISD-283	719,105	0.1889
2161-00	St Michael-Albertville ISD-885	538,348	0.1414
2162-01	St Paul ISD-625	7,191,655	1.8895
2166-00	St Peter ISD-508	196,652	0.0517
2167-00	St Paul City School ISD 4029	65,242	0.0171
2170-00	East Central ISD 2580	101,482	0.0267
2172-11	Sartell ISD-748	358,813	0.0943
2174-00	Sauk Centre ISD-743	107,724	0.0283
2175-00	Sauk Centre West Education ISD-6026	24,675	0.0065
2178-01	Sauk Rapids ISD-47	420,679	0.1105
2184-00	Sebekia ISD-820	64,215	0.0169
2185-00	Seven Hills Classical Academy	26,750	0.0070
2188-00	Shakopee ISD - 720	748,212	0.1966
2202-00	Murray County Central ISD-2169	76,385	0.0201
2204-00	Sleepy Eye ISD-84	40,319	0.0106
2205-00	Southland ISD-500	68,799	0.0181
2206-00	South St Paul Special ISD -6	421,382	0.1107
2207-00	Southside Family Charter ISD 4162	14,382	0.0038
2213-01	South Washington County ISD-833	2,034,649	0.5346
2214-01	Northeast Metro Intermediate ISD-916	700,819	0.1841
2216-00	Spring Grove ISD-297	29,693	0.0078
2217-00	Spring Lake Park ISD - 16	554,575	0.1457
2219-00	Spectrum High School	54,795	0.0144
2220-00	Springfield ISD-85	41,224	0.0108
2224-01	Staples/Motley ISD-2170	194,515	0.0511
2232-00	Stephen/Argyle ISD-2856	46,881	0.0123
2238-00	Stewartville ISD-534	140,029	0.0368
2240-00	Stillwater ISD-834	851,629	0.2238
2242-00	New Heights Charter ISD-4003	6,991	0.0018
2258-00	Swanville ISD-486	23,012	0.0060
2270-00	Thief River Falls ISD-564	268,283	0.0705
2280-01	Tracy Area School District ISD-2904	81,985	0.0215
2286-00	Truman ISD-458	26,419	0.0069
2288-01	Twin Valley/Gary ISD-2215	46,525	0.0122
2292-00	Hitterdal-Ulen ISD-914	40,210	0.0106
2294-00	Underwood ISD-550	59,517	0.0156

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
2296-00	Upsala ISD-487	\$ 36,802	0.0097 %
2302-00	Verndale ISD-818	60,260	0.0158
2316-00	Virginia ISD-706	232,451	0.0611
2318-00	Wabasha-Kellogg ISD-811	62,298	0.0164
2320-00	Wabasso ISD-640	41,045	0.0108
2322-00	Waconia ISD 110	395,064	0.1038
2324-00	Wadena ISD-2155	175,106	0.0460
2332-00	Akeley-Hackensack-Walker ISD 113	129,980	0.0342
2346-00	Warren Alvarado Oslo ISD-2176	57,283	0.0151
2354-00	Warroad ISD-690	148,953	0.0391
2356-00	Waseca ISD-829	247,925	0.0651
2360-00	Watertown Mayer ISD-111	189,624	0.0498
2362-00	Waterville-Elysian-Morristown ISD-2143	97,593	0.0256
2368-00	Waubun ISD-435	62,522	0.0164
2370-20	Wayzata ISD-284	1,526,297	0.4010
2372-00	Martin County West ISD 2448	93,278	0.0245
2374-00	United South Central Schools	96,320	0.0253
2378-00	West St Paul ISD-197	714,503	0.1877
2382-00	Wheaton ISD-803	46,847	0.0123
2384-30	White Bear Lake ISD-624	1,096,378	0.2881
2394-00	Willmar ISD-347	559,108	0.1469
2398-00	Willow River ISD-577	58,706	0.0154
2401-00	Bluffview Montessori ISD-4001	23,759	0.0062
2402-00	Windom ISD-177	124,255	0.0326
2408-00	Winona ISD-861	555,617	0.1460
2416-01	Worthington ISD-518	379,740	0.0998
2418-00	Wrenshall ISD-100	46,609	0.0122
2434-00	Kingsland Public Schools ISD 2137	75,527	0.0198
2439-00	Zumbro ISD-6012	29,229	0.0077
3001-00	City of Fisher	2,738	0.0007
3002-00	City of Federal Dam	1,467	0.0004
3003-00	City of Pease	641	0.0002
3004-00	City of St Mary's Point	481	0.0001
3005-00	City of Arco	526	0.0001
3006-00	City of Ottertail	5,847	0.0015
3008-00	City of Ada	43,243	0.0114
3009-00	City of Lakeland Shores	857	0.0002
3012-01	City of Adams	13,679	0.0036
3013-00	City of Adrian	36,678	0.0096
3017-00	City of Conger	966	0.0003
3020-00	City of Lowry	1,191	0.0003
3021-00	Cass Lake Volunteer Fire Assn	55	-
3022-00	City of Taunton	802	0.0002
3023-00	City of Sunfish Lake	-	-
3025-00	Stonebridge Community School	30,007	0.0079
3026-00	City of St Martin	3,987	0.0010
3027-00	City of Waltham	1,276	0.0003
3029-00	City of Kilkenney	1,202	0.0003
3030-01	City of Afton	10,283	0.0027
3031-00	City of Sabin	4,005	0.0011
3032-00	City of Aitkin	25,365	0.0067
3033-00	City of Darfur	854	0.0002
3034-00	City of Aitkin Public Utilities	33,799	0.0089
3035-00	City of Dennison	966	0.0003
3037-00	City of Wright	136	-
3039-00	Township of Acoma	1,328	0.0003
3040-00	City of Warba	2,570	0.0007
3041-00	City of Mendota	819	0.0002

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3042-00	City of Akeley	\$ 10,630	0.0028 %
3050-00	Township of Alba	861	0.0002
3056-01	City of Albany	24,846	0.0065
3058-00	City of Albert Lea	349,447	0.0918
3061-00	City of Alberta	2,157	0.0006
3066-00	City of Albertville	61,245	0.0161
3070-00	Township of Albion	4,425	0.0012
3078-00	City of Alden	7,126	0.0019
3084-00	City of Alexandria	162,794	0.0428
3084-01	City of Alexandria Public Works	173,495	0.0456
3089-00	City of Seaforth	435	0.0001
3090-00	City of Steen	336	0.0001
3092-00	City of Leonidas	403	0.0001
3096-00	City of Alpha	2,436	0.0006
3100-00	Township of Alton	821	0.0002
3103-00	City of Riverton	1,324	0.0003
3104-00	City of Altura	5,671	0.0015
3106-00	City of Alvarado	7,917	0.0021
3107-00	Duluth Seaway Port Authority	59,522	0.0156
3108-00	Township of Manchester	846	0.0002
3109-00	City of Willow River	4,832	0.0013
3114-00	City of Amboy	5,257	0.0014
3116-00	Township of Amherst	1,706	0.0004
3117-00	City of Sargeant	103	-
3120-00	City of Andover	259,568	0.0682
3136-01	City of Annandale	43,693	0.0115
3138-00	City of Anoka	370,319	0.0973
3144-00	Township of Antrim	752	0.0002
3148-00	City of Appleton	25,850	0.0068
3148-01	City of Appleton Municipal Hospital	352,305	0.0926
3149-00	City of Apple Valley	690,742	0.1815
3155-00	Township of Arbo	412	0.0001
3158-00	City of Arden Hills	121,361	0.0319
3163-00	Township of Arendahl	1,412	0.0004
3166-00	City of Argyle	14,316	0.0038
3168-00	City of Arlington	19,578	0.0051
3168-01	Sibley Medical Center	-	-
3170-00	Township of Arna	485	0.0001
3175-00	Township of Arthur	2,599	0.0007
3188-00	City of Ashby	6,725	0.0018
3194-01	City of Askov	2,402	0.0006
3199-00	Township of Athens	3,756	0.0010
3204-00	City of Atwater	9,881	0.0026
3208-00	City of Audubon	11,757	0.0031
3220-00	City of Aurora	39,582	0.0104
3222-00	City of Austin	353,812	0.0930
3222-01	City of Austin Utilities	433,178	0.1138
3228-00	City of Avoca	4,390	0.0012
3232-00	City of Avon	25,219	0.0066
3233-00	Township of Avon	1,812	0.0005
3234-00	City of Babbitt	37,481	0.0098
3236-00	City of Backus	2,152	0.0006
3240-00	City of Badger	3,775	0.0010
3242-00	City of Bagley	23,138	0.0061
3242-01	City of Bagley Public Utilities	28,527	0.0075
3246-00	City of Balaton	16,625	0.0044
3249-00	Township of Balsam Itasca Co	317	0.0001
3250-00	Township of Balkan	4,030	0.0011

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3255-00	Township of Bandon	\$ 620	0.0002 %
3266-00	City of Barnesville	67,122	0.0176
3274-00	City of Barnum	16,462	0.0043
3276-00	City of Barrett	5,805	0.0015
3284-00	Township of Baldwin	7,958	0.0021
3292-00	Township of Bassett	305	0.0001
3298-00	City of Battle Lake	22,544	0.0059
3302-00	City of Baudette	37,857	0.0099
3306-01	City of Baxter	108,707	0.0286
3310-00	City of Bayport	51,049	0.0134
3318-00	City of Beardsley	1,962	0.0005
3325-00	Township of Beatty	383	0.0001
3336-00	City of Beaver Bay	11,271	0.0030
3338-00	Township of Beaver Creek	2,122	0.0006
3340-00	City of Beaver Creek	3,784	0.0010
3348-00	City of Becker	118,610	0.0312
3354-00	City of Bejou	586	0.0002
3357-00	City of Bellechester	912	0.0002
3360-01	Township of Belgrade	4,562	0.0012
3362-00	City of Belgrade	11,188	0.0029
3364-00	Township of Belle Creek	2,459	0.0006
3366-00	City of Belle Plaine	74,573	0.0196
3370-00	Township of Bellevue	175	-
3376-00	City of Bellingham	2,227	0.0006
3384-00	City of Belview	6,401	0.0017
3384-01	City of Belview Parkview Home	64,759	0.0170
3386-00	City of Bemidji	222,494	0.0585
3396-00	City of Benson	72,909	0.0192
3405-00	Township of Bergen	645	0.0002
3410-00	Township of Bernadotte	755	0.0002
3412-00	City of Bertha	5,632	0.0015
3415-00	City of Bethel	5,121	0.0013
3422-00	City of Big Falls	10,194	0.0027
3426-00	City of Big Lake	117,113	0.0308
3427-00	Township of Big Lake	5,127	0.0013
3434-00	City of Bigelow	1,791	0.0005
3438-01	City of Bigfork	9,102	0.0024
3440-00	City of Bingham Lake	679	0.0002
3452-00	City of Birchwood	419	0.0001
3456-00	City of Bird Island	12,962	0.0034
3460-00	Township of Bismarck	141	-
3462-00	City of Biwabik	21,406	0.0056
3464-00	Township of Biwabik	7,166	0.0019
3472-00	City of Blackduck	23,578	0.0062
3476-00	City of Blaine	580,068	0.1524
3494-00	City of Blooming Prairie	30,800	0.0081
3494-01	City of Blooming Prairie Utilities	20,794	0.0055
3498-00	City of Bloomington	2,255,952	0.5927
3502-00	City of Blue Earth	65,971	0.0173
3502-02	City of Blue Earth Light And Water	57,993	0.0152
3523-00	Township of Bogus Brook	415	0.0001
3530-00	City of Bovey	11,945	0.0031
3544-00	City of Boyd	7,317	0.0019
3549-00	Township of Bradford	3,067	0.0008
3552-00	City of Braham	33,406	0.0088
3554-00	City of Brainerd	187,006	0.0491
3556-00	City of Brainerd Utilities	195,325	0.0513
3562-00	City of Brandon	12,352	0.0032

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3572-00	City of Breckenridge	\$ 75,185	0.0198 %
3575-00	City of Breezy Point	29,975	0.0079
3576-00	Township of Breitung	11,157	0.0029
3576-01	Tower/Breitung Wastewater Board	3,828	0.0010
3582-00	City of Brewster	10,817	0.0028
3584-00	City of Bricelyn	2,438	0.0006
3594-00	Township of Brockway	1,519	0.0004
3598-00	City of Brook Park	1,013	0.0003
3602-00	City of Brooklyn Center	528,555	0.1389
3604-00	City of Brooklyn Park	1,153,375	0.3030
3612-00	City of Brooten	6,056	0.0016
3614-00	City of Browerville	20,171	0.0053
3620-00	City of Browns Valley	15,403	0.0040
3622-00	City of Brownsdale	5,898	0.0015
3625-00	City of Brownsville	5,586	0.0015
3628-00	City of Brownton	12,493	0.0033
3646-00	City of Buffalo	278,836	0.0733
3648-00	City of Buffalo Lake	12,422	0.0033
3652-00	City of Buhl	21,281	0.0056
3660-01	City of Nowthen	17,021	0.0045
3678-00	City of Burnsville	761,183	0.2000
3690-00	City of Butterfield	7,879	0.0021
3691-00	Township of Butterfield	1,007	0.0003
3702-00	City of Byron	39,702	0.0104
3704-00	Township of Cairo	463	0.0001
3708-00	City of Caledonia	50,688	0.0133
3712-00	City of Callaway	12,141	0.0032
3714-00	City of Calumet	8,720	0.0023
3720-00	City of Cambridge	180,262	0.0474
3721-00	Township of Cambridge	4,452	0.0012
3722-00	Township of Camden	1,357	0.0004
3730-00	Township of Camp	552	0.0001
3734-00	City of Campbell	1,610	0.0004
3736-00	City of Canby	26,177	0.0069
3746-00	City of Cannon Falls	118,920	0.0312
3750-00	Township of Cannon Falls	2,672	0.0007
3751-00	Township of Canosia	1,193	0.0003
3754-00	Township of Canton	2,092	0.0005
3756-00	City of Canton	9,075	0.0024
3760-00	Township of Carimona	498	0.0001
3766-00	City of Carlos	3,715	0.0010
3767-00	Township of Carlos	485	0.0001
3770-00	City of Carlton	12,514	0.0033
3771-00	Township of Carrolton	895	0.0002
3780-01	City of Carver	47,200	0.0124
3786-00	City of Cass Lake	15,975	0.0042
3790-00	Township of Castle Rock	1,683	0.0004
3801-00	Township of Cedar	1,609	0.0004
3804-00	Township of Center	395	0.0001
3806-00	City of Center City	5,736	0.0015
3808-00	City of Centerville	35,345	0.0093
3818-00	City of Ceylon	5,368	0.0014
3824-00	City of Champlin	245,922	0.0646
3828-00	City of Chandler	4,592	0.0012
3828-01	City of Chandler Econ Development	1,818	0.0005
3832-00	City of Chanhassen	332,048	0.0872
3836-00	City of Chaska	506,308	0.1330
3840-00	City of Chatfield	47,072	0.0124

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3844-00	Township of Chatham	\$ 1,592	0.0004 %
3845-00	Township of Chengwatana	16	-
3862-00	City of Chisago	56,475	0.0148
3864-00	Township of Chisago Lake	7,771	0.0020
3865-00	Chisago Lakes Joint Sewage Treatment Com	22,850	0.0060
3866-00	City of Chisholm	89,445	0.0235
3868-00	City of Chokio	5,194	0.0014
3872-00	City of Circle Pines	75,594	0.0199
3874-00	City of Clara City	15,590	0.0041
3874-02	City of Clara City Care Center	146,438	0.0385
3878-00	City of Claremont	8,255	0.0022
3880-00	City of Clarissa	12,895	0.0034
3886-00	City of Clarkfield	15,128	0.0040
3886-01	City of Clarkfield Care Center	106,788	0.0281
3888-00	City of Clarks Grove	6,770	0.0018
3896-00	City of Clear Lake	8,645	0.0023
3896-01	Clear Lake/Clearwater Sewer Authority	5,635	0.0015
3898-00	City of Clearbrook	19,796	0.0052
3900-00	Township of Clearwater	3,230	0.0008
3902-00	City of Clearwater	18,461	0.0049
3904-00	City of Clements	1,170	0.0003
3908-00	City of Cleveland	8,531	0.0022
3913-00	City of Climax	2,857	0.0008
3916-00	Township of Clinton	777	0.0002
3920-00	City of Clinton	3,983	0.0010
3930-00	City of Clontarf	7,505	0.0020
3932-00	City of Cloquet	174,805	0.0459
3952-00	City of Cohasset	40,202	0.0106
3954-00	Township of Cokato	3,645	0.0010
3956-00	City of Cokato	25,919	0.0068
3958-00	City of Cold Spring	50,839	0.0134
3960-01	City of Coleraine	19,074	0.0050
3965-00	Township of Collegeville	1,468	0.0004
3970-00	City of Cologne	18,251	0.0048
3974-00	City of Columbia Heights	364,079	0.0957
3976-00	City of Columbus	34,488	0.0091
3982-00	City of Comfrey	8,260	0.0022
3992-00	Township of Concord	374	0.0001
3994-00	City of Conger Liquor Store	4,633	0.0012
3998-00	City of Cook Hospital	361,320	0.0949
4002-00	City of Cook	25,355	0.0067
4008-00	City of Coon Rapids	687,775	0.1807
4014-00	City of Corcoran	45,184	0.0119
4018-00	Township of Corinna	11,752	0.0031
4025-00	Township of Cormorant	808	0.0002
4036-00	City of Cosmos	7,515	0.0020
4038-00	City of Cottage Grove	373,007	0.0980
4040-00	Township of Cotton	1,895	0.0005
4042-00	City of Cottonwood	19,241	0.0051
4046-00	City of Courtland	3,886	0.0010
4050-00	Township of Credit River	3,213	0.0008
4056-00	City of Cromwell	10,211	0.0027
4057-00	Township of Crooked Lake	5,099	0.0013
4064-00	City of Crookston	120,780	0.0317
4070-00	City of Crosby	47,813	0.0126
4072-00	City of Crosslake	41,113	0.0108
4072-02	City of Crosslake Telephone	54,257	0.0143
4080-00	Township of Crow Wing	1,855	0.0005

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
4082-00	City of Crystal	\$ 294,206	0.0773 %
4084-00	Township of Crystal Bay	684	0.0002
4088-00	Township of Culdrum	969	0.0003
4092-00	City of Currie	5,529	0.0015
4093-00	City of Cyrus	2,477	0.0007
4114-00	City of Dalton	5,810	0.0015
4122-00	City of Danube	5,017	0.0013
4124-00	City of Danvers	5,492	0.0014
4136-00	City of Darwin	4,686	0.0012
4142-00	City of Dassel	29,318	0.0077
4146-00	City of Dawson	33,576	0.0088
4150-00	City of Dayton	43,582	0.0115
4155-00	Township of Dead Lake	329	0.0001
4156-00	Township of Decoria	1,501	0.0004
4158-00	City of Deephaven	40,495	0.0106
4164-00	City of Deer Creek	1,157	0.0003
4170-00	City of Deer River	18,201	0.0048
4182-00	City of Deerwood	13,863	0.0036
4183-00	Township of Deerwood	2,892	0.0008
4184-00	City of De Graff	6,504	0.0017
4188-00	City of Delano	84,798	0.0223
4188-02	City of Delano Municipal Utilities	69,700	0.0183
4192-01	City of Delavan	1,885	0.0005
4202-00	City of Dellwood	1,550	0.0004
4214-00	City of Dent	649	0.0002
4226-00	City of Detroit Lakes	270,320	0.0710
4228-00	Township of Dewald	373	0.0001
4234-00	City of Dexter	3,885	0.0010
4240-00	City of Dilworth	40,475	0.0106
4242-00	City of Dodge Center	45,934	0.0121
4252-00	City of Donnelly	832	0.0002
4260-00	Township of Douglas	257	0.0001
4269-00	Township of Dresbach	2,712	0.0007
4280-00	City of Duluth Entertainment Convention	222,910	0.0586
4300-01	City of Duluth	2,347,528	0.6168
4301-00	Township of Duluth	1,388	0.0004
4332-00	City of Dumont	1,917	0.0005
4336-00	City of Dundas	16,135	0.0042
4338-00	City of Dundee	813	0.0002
4342-00	City of Dunnell	5,847	0.0015
4344-00	Township of East Side	308	0.0001
4346-00	City of Eagan	847,193	0.2226
4350-00	City of Eagle Bend	16,261	0.0043
4356-00	City of Eagle Lake	13,333	0.0035
4357-00	Township of Eagle Lake	586	0.0002
4359-00	Township of Eagles Nest	466	0.0001
4362-00	City of East Bethel	80,194	0.0211
4366-00	City of East Grand Forks	271,440	0.0713
4369-00	City of East Gull Lake	12,700	0.0033
4382-00	City of Easton	573	0.0002
4388-00	City of Echo	4,411	0.0012
4404-00	City of Eden Prairie	1,045,915	0.2748
4406-00	City of Eden Valley	12,420	0.0033
4408-00	City of Edgerton	12,957	0.0034
4410-00	City of Edina	1,130,737	0.2971
4420-00	City of Eitzen	3,450	0.0009
4434-00	City of Elbow Lake	43,343	0.0114
4440-00	City of Elgin	9,416	0.0025

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
4444-00	City of Elizabeth	\$ 4,390	0.0012 %
4445-00	Township of Elizabeth	1,460	0.0004
4452-00	City of Elk River	406,786	0.1069
4452-01	Elk River Utilities	197,303	0.0518
4454-00	City of Elko New Market	35,180	0.0092
4456-00	City of Elkton	1,001	0.0003
4458-00	City of Ellendale	12,714	0.0033
4467-00	City of Ellsworth Parkview Manor Nursing	61,808	0.0162
4468-00	City of Ellsworth	5,217	0.0014
4471-00	Township of Elm Creek	672	0.0002
4472-00	Township of Elmdale	1,662	0.0004
4486-00	City of Elmore	12,555	0.0033
4492-00	City of Ely	109,202	0.0287
4496-00	City of Elysian	11,043	0.0029
4500-00	Township of Embarrass	4,398	0.0012
4505-00	City of Emily	14,573	0.0038
4508-00	City of Emmons	4,619	0.0012
4510-00	Township of Empire	15,268	0.0040
4520-00	City of Erhard	3,332	0.0009
4530-00	City of Erskine	5,929	0.0016
4544-00	City of Evansville	7,906	0.0021
4546-00	City of Eveleth	99,566	0.0262
4558-00	City of Excelsior	45,795	0.0120
4562-00	City of Eyota	15,045	0.0040
4572-00	City of Fairfax	33,675	0.0088
4573-00	Township of Fair Haven	1,978	0.0005
4574-00	Township of Fairfield	1,282	0.0003
4578-00	City of Fairmont	313,624	0.0824
4585-00	Township of Fairview	128	-
4588-00	City of Falcon Heights	38,536	0.0101
4592-00	Township of Fall Lake	2,033	0.0005
4600-00	City of Faribault	336,477	0.0884
4610-00	City of Farmington	259,621	0.0682
4618-01	Town of Fayal	16,920	0.0044
4632-00	City of Fergus Falls	351,225	0.0923
4638-00	City of Fertile	8,434	0.0022
4638-02	Fertile Fair Meadow Nursing Home	140,821	0.0370
4644-00	City of Fifty Lakes	17,036	0.0045
4652-00	City of Finlayson	9,640	0.0025
4654-00	Township of Fish Lake	4,850	0.0013
4662-00	Township of Fleming	1,369	0.0004
4664-00	City of Flensburg	5,095	0.0013
4670-00	City of Floodwood	10,574	0.0028
4686-00	City of Foley	25,822	0.0068
4694-00	Township of Forest	1,371	0.0004
4700-00	City of Forest Lake	156,304	0.0411
4704-00	City of Foreston	7,214	0.0019
4718-00	City of Fosston	52,596	0.0138
4728-00	City of Fountain	5,716	0.0015
4740-00	Township of Franconia	5,146	0.0014
4746-00	Township of Franklin	10,182	0.0027
4748-00	City of Franklin	6,261	0.0016
4756-00	City of Frazee	21,257	0.0056
4762-00	City of Freeborn	2,828	0.0007
4765-00	Township of Freedom	302	0.0001
4770-00	City of Freeport	10,739	0.0028
4771-00	Township of French	1,678	0.0004
4776-00	Township of French Lake	3,461	0.0009

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
4780-00	City of Fridley	\$ 414,279	0.1088 %
4786-00	City of Frost	4,302	0.0011
4788-00	City of Fulda	15,817	0.0042
4800-00	Township of Garden City	393	0.0001
4807-51	City of Garrison	1,089	0.0003
4808-00	City of Garfield	5,137	0.0013
4809-00	Township of Garfield	2,023	0.0005
4812-00	City of Garvin	2,561	0.0007
4814-00	City of Gary	1,178	0.0003
4816-00	City of Gaylord	23,103	0.0061
4820-00	City of Geneva	4,259	0.0011
4830-00	City of Georgetown	471	0.0001
4840-00	City of Ghent	5,358	0.0014
4842-00	City of Gibbon	4,295	0.0011
4844-00	City of Gilbert	47,457	0.0125
4850-00	City of Gilman	7,303	0.0019
4855-00	Township of Girard	2,937	0.0008
4860-00	City of Glencoe	89,195	0.0234
4860-02	City of Glencoe Municipal Utilities	67,852	0.0178
4868-00	City of Glenville	4,505	0.0012
4870-00	City of Glenwood	44,985	0.0118
4876-00	City of Glyndon	15,990	0.0042
4877-00	Township of Gnesen	3,277	0.0009
4884-00	City of Golden Valley	453,396	0.1191
4886-00	City of Gonvick	4,806	0.0013
4892-00	City of Good Thunder	6,450	0.0017
4896-00	City of Goodhue	15,041	0.0040
4902-00	City of Goodridge	5,300	0.0014
4904-00	City of Goodview	38,975	0.0102
4920-00	City of Graceville	6,287	0.0017
4925-00	Township of Grand Lake	1,221	0.0003
4936-00	City of Grand Marais	61,091	0.0161
4936-03	City of Grand Marais Municipal Utilities	26,153	0.0069
4940-00	City of Grand Meadow	14,810	0.0039
4947-00	Township of Grand Prairie	468	0.0001
4952-00	City of Grand Rapids	214,541	0.0564
4952-03	City of Grand Rapids Municipal Utilities	174,911	0.0460
4953-00	City of Granada	433	0.0001
4960-00	City of Granite Falls	105,763	0.0278
4960-01	City of Granite Falls Hospital And Manor	557,788	0.1466
4976-00	City of Grasston	656	0.0002
4979-00	City of Grant	3,817	0.0010
4984-00	Township of Great Scott	3,336	0.0009
4988-00	City of Green Isle	2,984	0.0008
4998-00	City of Greenbush	7,662	0.0020
5000-00	Township of Greenbush	1,037	0.0003
5004-00	City of Greenfield	12,738	0.0033
5010-00	Township of Greenvale	493	0.0001
5014-00	Township of Greenway	7,009	0.0018
5021-00	Township of Greenwood	8,288	0.0022
5026-00	City of Grey Eagle	3,738	0.0010
5032-00	City of Grove City	14,345	0.0038
5040-00	City of Grygla	5,790	0.0015
5048-00	City of Hackensack	18,043	0.0047
5050-00	City of Hadley	4,435	0.0012
5062-00	City of Hallock	21,547	0.0057
5066-00	City of Halstad Municipal Utilities	15,828	0.0042
5072-00	City of Ham Lake	56,242	0.0148

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
5074-00	City of Hamburg	\$ 8,193	0.0022 %
5080-00	Township of Hampton	1,022	0.0003
5096-02	City of Hancock	8,078	0.0021
5100-00	City of Hanley Falls	8,705	0.0023
5104-00	City of Hanover	13,405	0.0035
5106-00	City of Hanska	9,749	0.0026
5110-00	City of Hardwick	1,293	0.0003
5118-00	City of Harmony	22,086	0.0058
5122-00	City of Harris	4,563	0.0012
5123-01	Township of Harris	5,957	0.0016
5134-00	City of Hartland	3,862	0.0010
5142-00	City of Hastings	294,433	0.0774
5159-00	Township of Haven	340	0.0001
5160-00	City of Hawley	58,792	0.0154
5170-00	City of Hayfield	11,445	0.0030
5170-01	City of Hayfield Field Crest Care Center	128,378	0.0337
5175-00	City of Hayward	4,476	0.0012
5180-00	Township of Hazelton	918	0.0002
5188-00	City of Hector	16,235	0.0043
5189-00	Township of Helen	1,025	0.0003
5192-00	Township of Helga	708	0.0002
5208-00	City of Henderson	13,016	0.0034
5214-00	City of Hendricks	10,097	0.0027
5220-00	City of Hendrum	5,606	0.0015
5224-00	City of Henning	37,161	0.0098
5234-00	City of Hermantown	69,893	0.0184
5236-00	City of Herman	7,012	0.0018
5240-00	City of Heron Lake	12,607	0.0033
5242-00	City of Hewitt	3,084	0.0008
5246-00	City of Hibbing	294,914	0.0775
5246-01	City of Hibbing Public Utilities Commission	392,080	0.1030
5266-00	City of Hill City	12,061	0.0032
5278-00	City of Hills	6,121	0.0016
5282-00	City of Hilltop	10,360	0.0027
5286-00	City of Hinckley	41,964	0.0110
5292-00	City of Hitterdal	11,153	0.0029
5300-00	City of Hoffman	6,297	0.0017
5304-00	City of Hokah	7,370	0.0019
5308-00	Township of Holding	468	0.0001
5310-00	City of Holdingford	16,482	0.0043
5315-00	City of Holland	2,871	0.0008
5316-00	City of Hollandale	706	0.0002
5318-00	City of Holloway	428	0.0001
5320-00	Township of Holly	481	0.0001
5322-00	Township of Hollywood	3,525	0.0009
5354-00	City of Hopkins	338,468	0.0889
5362-00	City of Houston	22,571	0.0059
5363-00	Township of Houston	688	0.0002
5366-00	City of Howard Lake	32,519	0.0085
5368-00	City of Hoyt Lakes	56,058	0.0147
5376-00	City of Hugo	105,758	0.0278
5392-00	City of Hutchinson	362,047	0.0951
5392-01	City of Hutchinson Municipal Utilities	308,783	0.0811
5398-00	Township of Ida	343	0.0001
5400-00	Township of Ideal	9,656	0.0025
5406-00	City of Independence	32,858	0.0086
5416-00	City of International Falls	189,990	0.0499
5420-00	City of Inver Grove Heights	464,967	0.1222

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
5434-00	Township of Irondale	\$ 8,415	0.0022 %
5436-00	City of Ironton	9,918	0.0026
5442-00	City of Isanti	85,238	0.0224
5443-00	Township of Isanti	2,865	0.0008
5452-00	City of Isle	24,007	0.0063
5458-00	City of Ivanhoe	13,067	0.0034
5462-00	City of Jackson	68,700	0.0180
5470-00	City of Janesville	47,699	0.0125
5470-02	City of Janesville Nursing Home	75,258	0.0198
5472-00	City of Jasper	5,392	0.0014
5475-00	Township of Jay	343	0.0001
5478-00	City of Jeffers	4,857	0.0013
5484-00	City of Jenkins	3,365	0.0009
5500-00	City of Jordan	57,169	0.0150
5518-00	Township of Kanaranzi	489	0.0001
5521-00	City of Kandiyohi	5,292	0.0014
5522-00	City of Karlstad	9,107	0.0024
5526-00	City of Kasota	8,117	0.0021
5528-00	City of Kasson	120,876	0.0318
5530-00	Township of Kathio	607	0.0002
5534-00	City of Keewatin	17,448	0.0046
5534-01	City of Keewatin Utilities	7,350	0.0019
5538-00	City of Kelliher	11,677	0.0031
5540-00	City of Kellogg	9,477	0.0025
5546-00	City of Kennedy	6,289	0.0017
5551-00	Farwell Kensington Sanitary District	1,991	0.0005
5555-00	Township of Kenyon	550	0.0001
5556-00	City of Kenyon	31,017	0.0081
5556-01	City of Kenyon Utilities	16,616	0.0044
5560-00	City of Kerkhoven	7,921	0.0021
5568-00	Township of Kettle River	1,351	0.0004
5570-00	City of Kettle River	5,287	0.0014
5576-00	City of Kiester	5,283	0.0014
5586-01	City of Kimball	6,145	0.0016
5589-00	Township of Kimberly	123	-
5600-00	City of Kinney	3,070	0.0008
5614-00	Township of Krain	2,264	0.0006
5626-00	City of La Crescent	54,629	0.0144
5630-00	Township of Lacrosse	374	0.0001
5632-00	Township of Lafayette	1,222	0.0003
5634-00	City of Lafayette	7,036	0.0018
5635-00	Township of La Grand	19,436	0.0051
5650-00	City of Lake Benton	9,703	0.0025
5652-00	City of Lake Bronson	4,213	0.0011
5654-00	City of Lake City	174,082	0.0457
5656-00	City of Lake Crystal	57,395	0.0151
5658-00	Township of Lake Edward	2,123	0.0006
5662-00	City of Lake Elmo	72,741	0.0191
5670-00	Township of Lake Fremont	525	0.0001
5694-00	City of Lake Lillian	3,875	0.0010
5702-00	City of Lake Park	30,313	0.0080
5712-00	City of Lake Shore	13,651	0.0036
5715-00	City of Lake St Croix Beach	2,915	0.0008
5720-00	Township of Lake View	2,487	0.0007
5722-01	City of Lake Wilson	1,272	0.0003
5724-00	City of Lakefield	36,785	0.0097
5724-07	City of Lakefield Ambulance	545	0.0001
5726-00	City of Lakeland	15,749	0.0041

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
5736-00	Township of Laketown	\$ 10,276	0.0027 %
5742-00	City of Lakeville	633,109	0.1663
5744-00	Township of Lakewood	2,493	0.0007
5746-00	Township of Lakin	1,066	0.0003
5751-00	City of Lamberton Valley View Manor	85,099	0.0224
5752-00	City of Lamberton	11,795	0.0031
5756-00	City of Lancaster	7,364	0.0019
5758-00	City of Landfall	7,073	0.0019
5760-00	City of Lanesboro	25,039	0.0066
5761-00	Township of Lanesburgh	1,133	0.0003
5778-00	City of La Prairie	6,092	0.0016
5786-00	City of Lauderdale	23,443	0.0062
5794-00	City of Le Center	35,589	0.0094
5796-00	Township of Lent	9,127	0.0024
5799-00	Township of Leray	462	0.0001
5800-00	City of Leroy	9,926	0.0026
5804-00	City of Le Sueur	146,167	0.0384
5840-00	Township of Leon	884	0.0002
5842-00	Township of Leon	887	0.0002
5856-01	City of Lester Prairie	15,095	0.0040
5862-00	City of Lewiston	16,601	0.0044
5864-00	City of Lewisville	5,473	0.0014
5868-00	City of Lexington	43,240	0.0114
5882-00	City of Lilydale	3,938	0.0010
5900-00	Township of Linden	758	0.0002
5904-00	City of Lindstrom	49,414	0.0130
5906-00	City of Lino Lakes	164,596	0.0432
5908-01	Township of Linwood	15,794	0.0041
5910-01	City of Lismore	4,113	0.0011
5918-00	City of Litchfield	134,857	0.0354
5922-01	City of Little Canada	79,689	0.0209
5926-00	City of Little Falls	106,311	0.0279
5927-00	Township of Little Falls	308	0.0001
5936-00	City of Littlefork	19,737	0.0052
5936-01	City of Littlefork Medical Center	176,291	0.0463
5958-00	Township of Livonia	9,852	0.0026
5960-00	City of Long Lake	23,750	0.0062
5961-00	Township of Long Lake	584	0.0002
5962-00	Township of Long Lake	107	-
5964-00	City of Long Prairie	38,987	0.0102
5966-00	City of Longville	15,587	0.0041
5968-00	City of Lonsdale	50,165	0.0132
5969-00	City of Loretto	8,852	0.0023
5990-00	City of Lucan	4,136	0.0011
6002-00	City of Luverne	111,280	0.0292
6010-00	City of Lyle	4,943	0.0013
6011-00	Township of Lyle	1,321	0.0003
6014-00	City of Lynd	3,412	0.0009
6015-00	Township of Lynden	934	0.0002
6026-00	City of Mabel	13,831	0.0036
6034-00	City of Madelia	34,174	0.0090
6034-01	Madelia Municipal Light & Power	33,495	0.0088
6036-00	City of Madison	37,428	0.0098
6040-00	City of Madison Lake	11,320	0.0030
6042-00	Township of Magnolia	1,102	0.0003
6046-00	City of Mahnommen	25,123	0.0066
6048-00	City of Mahtomedi	61,674	0.0162
6058-00	Township of Maine	1,757	0.0005

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
6078-00	City of Mankato	\$ 755,063	0.1984 %
6080-00	Township of Mankato	5,865	0.0015
6089-00	City of Mantorville	10,650	0.0028
6095-00	Township of Mantrap	600	0.0002
6100-00	City of Maple Grove	819,188	0.2152
6102-00	Township of Maple Lake	5,249	0.0014
6104-02	City of Maple Lake	28,406	0.0075
6106-00	City of Maple Plain	16,451	0.0043
6114-02	City of Mapleton	23,423	0.0062
6116-00	City of Mapleview	3,126	0.0008
6120-00	City of Maplewood	495,962	0.1303
6126-00	City of Marble	13,425	0.0035
6130-00	City of Marietta	2,427	0.0006
6132-00	City of Marine On St Croix	13,543	0.0036
6140-00	City of Marshall	307,318	0.0807
6140-02	City of Marshall Municipal Utilities	200,668	0.0527
6148-00	Township of Martin	2,379	0.0006
6156-00	Township of Marysville	4,454	0.0012
6160-00	Township of May	8,582	0.0023
6164-00	Township of May	1,370	0.0004
6168-00	City of Mayer	10,260	0.0027
6174-00	City of Maynard	5,723	0.0015
6182-00	City of Mazeppa	14,420	0.0038
6185-00	Township of Mcdavitt	1,240	0.0003
6186-00	City of Mc Kinley	1,145	0.0003
6198-00	City of Mc Gregor	9,178	0.0024
6200-00	City of McIntosh	4,548	0.0012
6200-01	Mcintosh Economic Development Authority	15,725	0.0041
6214-00	City of Meadowlands	3,716	0.0010
6220-00	City of Medford	21,741	0.0057
6224-00	City of Medina	67,677	0.0178
6232-00	City of Melrose	91,401	0.0240
6238-00	City of Menahga Nursing Home	166,796	0.0438
6238-02	City of Menahga	23,671	0.0062
6244-00	City of Mendota Heights	134,779	0.0354
6246-00	City of Mentor	8,198	0.0022
6258-00	City of Middle River	3,910	0.0010
6259-00	Township of Midway	405	0.0001
6261-00	Township of Midway	476	0.0001
6262-00	Township of Middleville	4,032	0.0011
6272-00	City of Milaca	50,878	0.0134
6273-00	Township of Milaca	717	0.0002
6274-00	City of Milan	5,650	0.0015
6280-00	City of Millerville	3,671	0.0010
6281-00	Township of Millerville	72	-
6284-00	Township of Milo	858	0.0002
6285-00	City of Milroy	5,654	0.0015
6294-00	City of Miltona	13,658	0.0036
6296-00	City of Minneapolis	6,918,430	1.8177
6296-03	City of Minneapolis Public Works	4,156,768	1.0921
6296-04	City of Minneapolis Park & Recreation	1,836,483	0.4825
6298-00	Community Action of Minneapolis	144,277	0.0379
6310-00	City of Minneota	17,626	0.0046
6318-00	City of Minnesota Lake	7,708	0.0020
6320-00	City of Minnetonka	880,889	0.2314
6322-00	City of Minnetonka Beach	15,175	0.0040
6324-00	City of Minnetrista	70,682	0.0186
6329-00	Township of Mission	116	-

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
6335-00	Township of Moe	\$ 3,706	0.0010 %
6349-00	Township of Money Creek	1,505	0.0004
6352-00	City of Montevideo	108,141	0.0284
6354-00	City of Montgomery	26,610	0.0070
6355-00	Township of Montgomery	2,050	0.0005
6358-00	Township of Monticello	7,588	0.0020
6360-00	City of Monticello	237,026	0.0623
6362-00	City of Montrose	32,335	0.0085
6368-00	City of Moorhead	561,396	0.1475
6368-03	City of Moorhead Public Service	285,269	0.0750
6382-00	City of Moose Lake	45,560	0.0120
6382-01	City of Moose Lake Municipal Utilities	35,602	0.0094
6388-00	City of Mora	84,371	0.0222
6398-00	City of Morgan	10,613	0.0028
6406-00	City of Morris	111,284	0.0292
6412-00	City of Morristown	8,580	0.0023
6416-00	Township of Morse	459	0.0001
6417-00	Township of Morse	1,188	0.0003
6418-00	City of Morton	7,069	0.0019
6424-00	City of Motley	9,778	0.0026
6430-00	City of Mound	124,414	0.0327
6434-00	City of Mounds View	129,410	0.0340
6438-00	Township of Mountain Lake	1,920	0.0005
6440-00	City of Mountain Lake	26,407	0.0069
6440-01	City of Mountain Lake Municipal Utilities	16,425	0.0043
6446-00	City of Mountain Iron	89,915	0.0236
6460-00	City of Murdock	4,719	0.0012
6468-00	Township of Nashville	431	0.0001
6470-00	Township of Nashwauk	2,755	0.0007
6472-02	City of Nashwauk	22,388	0.0059
6473-00	City of Nerstrand	2,543	0.0007
6492-00	Township of Nessel	414	0.0001
6498-00	City of Nevis	14,686	0.0039
6499-00	Township of Nevis	3,306	0.0009
6500-00	Township of New Auburn	634	0.0002
6501-00	City of New Auburn	6,440	0.0017
6506-00	City of New Brighton	295,711	0.0777
6512-00	City of New Germany	2,655	0.0007
6515-00	Township of New Haven	424	0.0001
6518-00	City of New Hope	251,003	0.0659
6524-00	City of New London	13,418	0.0035
6532-00	City of New Munich	2,453	0.0006
6534-00	New Prague Utilities Commission	67,080	0.0176
6534-01	City of New Prague	93,823	0.0247
6534-02	City of New Prague Municipal Golf	8,273	0.0022
6540-00	City of New Richland	13,067	0.0034
6542-00	City of Scandia	22,354	0.0059
6545-00	Township of New Solum	501	0.0001
6550-00	City of New Ulm	261,671	0.0688
6551-00	City of New Ulm Public Utilities	355,252	0.0933
6552-00	City of New York Mills	35,452	0.0093
6554-00	Township of Newburg	2,228	0.0006
6556-00	City of Newfolden	8,778	0.0023
6558-00	City of Newport	47,608	0.0125
6570-00	City of Nicollet	11,011	0.0029
6575-00	City of Nielsville	1,828	0.0005
6582-00	City of Nisswa	53,335	0.0140
6589-00	Township of Nokay Lake	758	0.0002

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
6596-00	Township of Nordland	\$ 1,658	0.0004 %
6616-01	City of North Branch Municipal Utilities	42,907	0.0113
6616-02	City of North Branch	75,347	0.0198
6622-00	Township of North Hero	352	0.0001
6624-00	City of North Mankato	174,758	0.0459
6626-00	City of North Oaks	6,857	0.0018
6634-00	City of North St Paul	176,133	0.0463
6636-00	Township of Northern	4,079	0.0011
6638-00	City of Northfield	277,163	0.0728
6639-00	City of Northfield Hospital	2,251,452	0.5915
6640-00	Township of Northfield	1,204	0.0003
6646-00	City of Northome	6,166	0.0016
6648-00	City of Northrop	598	0.0002
6654-00	Township of Norway	1,889	0.0005
6668-00	City of Oak Grove	35,578	0.0093
6672-00	Township of Oak Lawn	3,907	0.0010
6674-00	City of Oak Park Heights	53,710	0.0141
6680-00	City of Oakdale	289,718	0.0761
6684-00	Township of Oakland	1,396	0.0004
6694-00	City of Odessa	1,742	0.0005
6702-00	City of Ogema	4,276	0.0011
6704-00	City of Ogilvie	4,898	0.0013
6706-00	City of Okabena Municipal Liquor	6,497	0.0017
6708-00	City of Oklee	4,199	0.0011
6710-00	City of Olivia	59,148	0.0155
6718-00	City of Onamia	8,414	0.0022
6727-00	Township of Orion	875	0.0002
6732-00	City of Orono	115,737	0.0304
6735-00	City of Oronoco	10,863	0.0029
6736-00	City of Orr	16,998	0.0045
6742-00	City of Ortonville	37,042	0.0097
6743-00	City of Ortonville Hospital	550,916	0.1447
6752-00	City of Osakis	23,540	0.0062
6764-00	City of Oslo	5,882	0.0015
6766-00	City of Osseo	25,592	0.0067
6770-00	Township of Otisco	490	0.0001
6776-00	City of Otsego	84,572	0.0222
6780-00	City of Ostrander	3,895	0.0010
6782-00	Township of Otto	324	0.0001
6786-00	City of Owatonna	376,837	0.0990
6786-04	City of Owatonna Municipal Utilities	298,646	0.0785
6800-00	City of Palisade	3,503	0.0009
6810-00	City of Park Rapids	66,921	0.0176
6820-01	City of Parkers Prairie	22,154	0.0058
6834-00	City of Paynesville	35,665	0.0094
6834-01	Centracare Health - Paynesville	-	-
6835-00	Township of Paynesville	1,054	0.0003
6843-00	Township of Pelican Ottertail County	440	0.0001
6850-00	City of Pelican Rapids	41,718	0.0110
6853-00	City of Pennock	1,776	0.0005
6854-01	City of Pemberton	3,336	0.0009
6862-00	City of Pequot Lakes	24,162	0.0063
6870-00	City of Perham	67,289	0.0177
6880-00	City of Peterson	4,927	0.0013
6888-00	City of Pierz	17,193	0.0045
6890-00	City of Pillager	11,661	0.0031
6892-00	Township of Pike Bay	1,139	0.0003
6904-00	Township of Pine City	2,992	0.0008

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
6906-00	City of Pine City	\$ 57,141	0.0150 %
6910-00	City of Pine Island	44,842	0.0118
6915-00	Township of Pine Lake Pine Co	92	-
6922-00	Township of Pine River	2,579	0.0007
6924-00	City of Pine River	12,042	0.0032
6926-00	City of Pipestone	84,156	0.0221
6928-00	Township of Plainview	1,310	0.0003
6930-00	City of Plainview	47,689	0.0125
6932-00	City of Plato	3,757	0.0010
6954-00	City of Plummer	4,440	0.0012
6956-00	City of Plymouth	835,685	0.2196
6980-00	Township of Pokegama	5,258	0.0014
6994-00	Township of Powers	3,481	0.0009
7004-00	Township of Preble	2,083	0.0005
7010-01	City of Preston Municipal Utilities	28,945	0.0076
7010-02	City of Preston	28,611	0.0075
7015-00	Township of Princeton	3,321	0.0009
7016-00	City of Princeton	75,553	0.0199
7016-02	City of Princeton Public Utilities	69,988	0.0184
7018-00	City of Prinsburg	5,062	0.0013
7022-00	City of Prior Lake	293,298	0.0771
7024-00	City of Proctor Public Utilities	6,514	0.0017
7026-00	City of Proctor	38,130	0.0100
7038-00	Township of Quincy	371	0.0001
7043-00	Township of Racine	1,196	0.0003
7044-00	City of Racine	3,494	0.0009
7048-00	City of Ramsey	197,893	0.0520
7050-00	City of Randall	16,898	0.0044
7051-00	City of Randolph	753	0.0002
7056-00	City of Ranier	13,480	0.0035
7060-00	Township of Rapidan	2,124	0.0006
7061-00	Township of Ravenna	883	0.0002
7066-00	City of Raymond	7,149	0.0019
7072-00	City of Red Lake Falls	23,441	0.0062
7078-00	City of Red Wing	505,499	0.1328
7084-00	City of Redwood Falls	221,496	0.0582
7084-03	Redwood Area Hospital	611,366	0.1606
7098-02	City of Remer	16,692	0.0044
7104-00	City of Renville	16,732	0.0044
7105-00	City of Revere	1,701	0.0004
7110-00	City of Rice	13,374	0.0035
7118-00	Township of Rice Lake	11,281	0.0030
7132-00	City of Richfield	668,762	0.1757
7138-00	City of Richmond	14,073	0.0037
7160-00	City of Robbinsdale	236,977	0.0623
7164-00	City of Rochester	3,096,066	0.8134
7176-00	Township of Rochester	11,803	0.0031
7181-00	City of Rock Creek	6,328	0.0017
7186-00	Township of Rockford	12,295	0.0032
7188-00	City of Rockford	41,323	0.0109
7190-00	City of Rockville	13,289	0.0035
7206-00	City of Rogers	147,167	0.0387
7214-00	City of Rollingstone	7,372	0.0019
7224-00	Township of Roosevelt	2,938	0.0008
7234-00	City of Rose Creek	4,423	0.0012
7238-00	City of Roseau	66,343	0.0174
7250-00	City of Rosemount	274,773	0.0722
7258-00	City of Roseville	556,663	0.1463

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share	
7270-00	City of Rothsay	\$ 7,684	0.0020	%
7276-00	Township of Round Lake	282	0.0001	
7278-00	City of Round Lake	12,661	0.0033	
7285-00	Township of Royalton	1,372	0.0004	
7286-00	City of Royalton	12,847	0.0034	
7290-00	City of Rush	34,136	0.0090	
7294-00	City of Rushford	51,627	0.0136	
7295-00	City of Rushford Village	4,815	0.0013	
7296-00	City of Rushmore	7,905	0.0021	
7300-00	City of Russell	8,651	0.0023	
7304-00	City of Ruthton	4,229	0.0011	
7314-00	City of Sacred Heart	19,361	0.0051	
7318-00	City of St Anthony	145,125	0.0381	
7320-00	City of Saint Augusta	15,909	0.0042	
7322-00	City of St Bonifacius	16,670	0.0044	
7324-00	City of St Charles	56,648	0.0149	
7328-00	City of St Clair	9,463	0.0025	
7330-00	City of St Cloud	1,108,297	0.2912	
7334-00	City of St Francis	74,200	0.0195	
7338-00	City of St Hilaire	7,776	0.0020	
7340-00	City of St James	107,442	0.0282	
7341-51	Township of St James	254	0.0001	
7350-00	City of St Joseph	55,701	0.0146	
7351-00	Township of St Joseph	903	0.0002	
7354-00	City of St Leo	437	0.0001	
7356-00	City of St Louis Park	921,526	0.2421	
7368-00	City of St Michael	108,710	0.0286	
7369-00	Township of St Olaf	800	0.0002	
7370-00	City of St Paul	7,847,569	2.0618	
7370-01	St Paul Port Authority	101,800	0.0267	
7444-00	Regions Hospital - Mail Stop	470,641	0.1237	
7474-00	City of St Paul Park	56,902	0.0150	
7476-00	Rivers Edge Hospital & Clinic	491,342	0.1291	
7476-01	City of St Peter	261,816	0.0688	
7477-00	City of St Stephen	881	0.0002	
7496-00	City of Sanborn	4,244	0.0011	
7508-00	City of Sandstone	20,038	0.0053	
7520-00	Township of Sargeant	563	0.0001	
7524-00	City of Sartell	93,192	0.0245	
7526-00	City of Sauk Centre	54,740	0.0144	
7527-00	City of Sauk Centre Public Utilities	60,005	0.0158	
7532-00	City of Sauk Rapids	120,331	0.0316	
7536-00	City of Savage	357,284	0.0939	
7546-00	Township of Scandia Valley	5,262	0.0014	
7548-00	City of Scanlon	8,777	0.0023	
7554-00	Township of Seavey	279	0.0001	
7562-00	City of Sebeke	16,837	0.0044	
7570-00	Township of Severance	485	0.0001	
7575-00	City of Shafer	11,574	0.0030	
7578-00	City of Shakopee	387,440	0.1018	
7578-01	Shakopee Public Utilities Commission	250,989	0.0659	
7580-00	Township of Shamrock	8,183	0.0021	
7585-00	Township of Shelby	532	0.0001	
7590-00	City of Shelly	4,746	0.0012	
7602-00	City of Sherburn	20,127	0.0053	
7604-00	Township of Shingobee	5,504	0.0014	
7622-00	City of Shoreview	395,382	0.1039	
7624-00	City of Shorewood	91,257	0.0240	

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
7638-00	City of Silver Bay	\$ 82,136	0.0216 %
7642-00	Township of Silver Creek	12,651	0.0033
7644-00	Township of Silver Creek	7,137	0.0019
7648-00	City of Silver Lake	20,533	0.0054
7649-00	Township of Silver Lake	485	0.0001
7680-00	City of Slayton	31,836	0.0084
7682-00	City of Sleepy Eye	93,061	0.0245
7682-01	City of Sleepy Eye Hospital	355,795	0.0935
7691-00	Township of Solway	3,597	0.0009
7692-00	City of South St Paul	261,502	0.0687
7708-00	Township of South Bend	4,392	0.0012
7710-00	Township of South Branch	358	0.0001
7714-01	City of South Haven Municipal Liquor	8,078	0.0021
7734-00	City of Spicer	16,429	0.0043
7742-00	City of Spring Grove	27,490	0.0072
7750-00	City of Spring Lake Park	104,545	0.0275
7752-00	City of Spring Park	16,606	0.0044
7760-00	City of Spring Valley	26,446	0.0069
7760-02	City of Spring Valley Utilities	33,357	0.0088
7762-00	Township of Springdale	496	0.0001
7766-00	City of Springfield Municipal Utilities	58,698	0.0154
7784-00	City of Stacy Liquor	20,922	0.0055
7784-01	City of Stacy	10,921	0.0029
7786-00	Township of Stanford	2,882	0.0008
7787-00	Township of Stanton	959	0.0003
7796-00	City of Staples	73,913	0.0194
7804-00	City of Starbuck	9,893	0.0026
7814-00	City of Stephen	17,891	0.0047
7820-00	City of Stewart	9,354	0.0025
7822-00	City of Stewartville	64,136	0.0169
7824-00	City of Stillwater	241,358	0.0634
7825-00	City of Stillwater Water Department	29,411	0.0077
7826-00	Township of Stillwater	2,321	0.0006
7830-01	Township of Stockholm	3,738	0.0010
7835-00	City of Stockton	6,857	0.0018
7848-00	City of Storden	3,375	0.0009
7849-00	Township of Storden	743	0.0002
7881-00	Township of Sunrise	4,089	0.0011
7900-00	Township of Sverdrup	2,504	0.0007
7905-00	Township of Swan River	961	0.0003
7907-00	Township of Swanville	402	0.0001
7908-00	City of Swanville	3,899	0.0010
7920-00	Township of Sylvan	4,418	0.0012
7926-00	City of Taconite	7,039	0.0018
7946-00	City of Taylors Falls	13,281	0.0035
7966-00	City of Thief River Falls	265,402	0.0697
7966-01	Northern Municipal Power Agency	12,818	0.0034
7966-03	Thief River Falls Regional Airport Auth	12,392	0.0033
7970-00	City of Thomson	609	0.0002
7974-00	Township of Thomson	16,197	0.0043
8002-00	City of Tonka Bay	26,133	0.0069
8012-00	City of Tower	14,316	0.0038
8014-00	City of Tracy	53,770	0.0141
8026-00	City of Trimont	13,613	0.0036
8026-01	City of Trimont Health Care Center	74,831	0.0197
8030-00	Township of Trout Lake	785	0.0002
8040-00	City of Truman	10,760	0.0028
8041-00	City of Truman Municipal Light Plant	16,736	0.0044

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
8045-00	Tumuli Township	\$ 286	0.0001 %
8050-00	Township of Turtle Lake Cass Co	73	-
8060-01	City of Twin Lakes	1,221	0.0003
8061-00	Township of Twin Lakes Carlton Co	1,840	0.0005
8062-00	City of Twin Valley	20,342	0.0053
8064-00	City of Two Harbors	182,888	0.0481
8068-00	Township of Two Rivers	753	0.0002
8070-00	City of Tyler	27,098	0.0071
8082-00	City of Ulen	13,725	0.0036
8082-01	City of Ulen Viking Manor	122,441	0.0322
8086-00	City of Underwood	7,607	0.0020
8092-00	City of Upsala	4,479	0.0012
8102-01	City of Vadnais Heights	111,123	0.0292
8112-00	Township of Vasa	3,555	0.0009
8122-02	City of Vergas Municipal Liquor	11,106	0.0029
8127-00	Township of Vermillion	443	0.0001
8128-00	City of Vermillion	1,832	0.0005
8130-00	City of Verndale	10,360	0.0027
8134-00	Township of Vernon	330	0.0001
8136-00	City of Vernon Center	5,941	0.0016
8144-00	City of Vesta	8,801	0.0023
8146-00	Township of Victor	3,821	0.0010
8148-00	City of Victoria	84,879	0.0223
8151-00	City of Viking	-	-
8168-00	City of Virginia	218,248	0.0573
8180-01	City of Virginia Municipal Utilities	315,473	0.0829
8188-00	City of Wabasha	41,348	0.0109
8188-03	City of Wabasha	11,007	0.0029
8190-00	City of Wabasso	11,740	0.0031
8194-00	City of Waconia	161,076	0.0423
8196-00	Township of Waconia	3,887	0.0010
8202-00	City of Wadena	110,679	0.0291
8206-00	City of Wahkon	7,558	0.0020
8210-00	City of Waite Park	94,527	0.0248
8215-00	Township of Wakefield	1,496	0.0004
8220-00	City of Waldorf	3,068	0.0008
8222-00	City of Walker	29,813	0.0078
8226-00	City of Walnut Grove	14,404	0.0038
8237-00	Township of Waltham	1,309	0.0003
8240-00	Township of Wanamingo	908	0.0002
8242-00	City of Wanamingo	14,747	0.0039
8244-00	City of Wanda	1,951	0.0005
8254-00	City of Warren	42,151	0.0111
8260-00	City of Warroad	74,495	0.0196
8262-00	Township of Warsaw	1,824	0.0005
8266-00	City of Waseca	174,506	0.0458
8269-00	Township of Wasioja	663	0.0002
8282-00	Township of Watertown	4,487	0.0012
8284-00	City of Watertown	31,748	0.0083
8286-00	City of Waterville	21,960	0.0058
8290-00	City of Watkins	10,273	0.0027
8294-00	City of Watson	5,122	0.0013
8296-00	City of Waubun	3,767	0.0010
8304-00	City of Waverly	26,542	0.0070
8308-00	City of Wayzata	193,675	0.0509
8311-00	Township of Webster	3,284	0.0009
8318-01	City of Welcome	9,310	0.0024
8324-00	City of Wells	39,144	0.0103

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
8325-00	City of Wells Public Utilities	\$ 33,312	0.0088 %
8326-00	City of Wendell	2,298	0.0006
8334-00	City of West Concord	17,814	0.0047
8339-00	Township of West Heron Lake	435	0.0001
8340-00	Township of West Newton	552	0.0001
8342-00	City of West St Paul	213,859	0.0562
8350-00	City of Westbrook Municipal Utilities	12,733	0.0033
8352-00	Township of Westbrook	579	0.0002
8354-00	City of Westbrook	9,351	0.0025
8372-00	Township of Wheatland	1,282	0.0003
8376-00	City of Wheaton	21,662	0.0057
8380-00	Town of White	34,558	0.0091
8382-00	Township of White Bear	87,208	0.0229
8384-00	City of White Bear Lake	285,908	0.0751
8410-00	City of Williams	8,001	0.0021
8411-00	City of Willmar Rice Memorial Hospital	2,933,865	0.7708
8412-00	City of Willmar	258,569	0.0679
8413-00	City of Willmar Municipal Utilities	271,106	0.0712
8422-00	City of Willernie	6,267	0.0016
8428-00	Township of Wilmont	775	0.0002
8430-00	City of Wilmont	6,998	0.0018
8435-51	Township of Wilson Winona Co	1,169	0.0003
8440-00	Township of Windemere	3,395	0.0009
8446-00	City of Windom	166,265	0.0437
8456-00	City of Winger	3,233	0.0008
8460-00	City of Winnebago	25,073	0.0066
8462-00	City of Winona	415,361	0.1091
8470-00	City of Winsted	25,246	0.0066
8472-00	City of Winthrop	24,145	0.0063
8474-00	City of Winton Municipal Liquor	1,757	0.0005
8474-01	City of Winton	1,132	0.0003
8484-00	City of Wolf Lake	4,910	0.0013
8488-00	Township of Wolford	432	0.0001
8490-00	City of Wolverton	2,257	0.0006
8494-00	City of Wood Lake	5,309	0.0014
8496-00	City of Woodbury	751,475	0.1974
8498-00	Township of Woodland	3,939	0.0010
8516-00	Township of Workman	60	-
8518-01	City of Worthington	285,136	0.0749
8526-00	City of Wrenshall	3,445	0.0009
8527-00	Township of Wuori	3,044	0.0008
8540-00	City of Wykoff	4,165	0.0011
8546-00	City of Wyoming	56,694	0.0149
8550-00	Township of York	805	0.0002
8554-01	City of Norwood Young America	36,168	0.0095
8556-00	Township of Yucatan	1,266	0.0003
8560-00	City of Zimmerman	45,668	0.0120
8565-00	City of Zumbro Falls	28	-
8570-00	City of Zumbrota	50,178	0.0132
8572-00	Zumbrota Area Ambulance Association	7,758	0.0020
9005-00	Sojourner Truth Academy Charter School	74,859	0.0197
9006-00	City of Sturgeon Lake	4,428	0.0012
9007-00	Northwest Passage High School	16,063	0.0042
9008-00	Twin Cities Academy	9,282	0.0024
9009-00	South Washington Watershed District	15,797	0.0042
9010-00	La Crescent Montessori Academy	3,117	0.0008
9013-00	Sand Hill River Watershed District	3,074	0.0008
9014-00	Math And Science Academy	15,808	0.0042

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9018-00	Adams Health Care Center	\$ 136,364	0.0358 %
9020-00	Alexandria Lake Area Sanitary District	88,688	0.0233
9021-00	Aitkin County SWCD	11,454	0.0030
9022-00	Prime West Health System JPB	586,190	0.1540
9024-00	Township of Spring Lake	2,529	0.0007
9025-00	North Lakes Academy	19,368	0.0051
9027-00	Higher Ground Academy - 4027	132,707	0.0349
9030-00	Area Ii Minnesota River Basin Products	8,035	0.0021
9037-00	Northern Dakota County Cable Commission	25,429	0.0067
9038-00	Arrowhead Library System	71,315	0.0187
9041-00	Trailblazer Joint Powers Board	77,640	0.0204
9042-00	City of Dover	1,472	0.0004
9043-00	Arrowhead Regional Computing	50,176	0.0132
9044-00	ARDC	124,277	0.0327
9047-00	City of Hampton	2,832	0.0007
9048-00	Roseau River Watershed District	6,509	0.0017
9049-00	Spicer EDA	1,131	0.0003
9050-00	Association of Minnesota Counties	100,939	0.0265
9053-00	Red Rock Rural Water System	31,139	0.0082
9055-00	Quad City Cooperative	360	0.0001
9057-00	High School For The Recording Arts	44,555	0.0117
9061-00	Township of Bemidji	1,365	0.0004
9063-00	Seiu Local 63	4,103	0.0011
9064-00	Rich Prairie Sewer And Water District	6,563	0.0017
9068-00	Battle Lake Motor Patrol Association	3,299	0.0009
9070-00	Becker County SWCD	13,598	0.0036
9080-00	Bemidji Regional Interdistrict Council	125,149	0.0329
9082-00	Benton County SWCD	16,148	0.0042
9083-00	Benton Stearns County Special Education	22,186	0.0058
9084-00	Blue Earth County SWCD	7,929	0.0021
9085-00	Big Stone County SWCD	5,434	0.0014
9087-00	Brown County SWCD	4,008	0.0011
9089-00	Clearwater County SWCD	7,448	0.0020
9092-00	Bovey Coleraine Treatment Plant Commission	6,785	0.0018
9095-00	Bois De Sioux Watershed District	8,835	0.0023
9097-00	Southwest Metro Educational Coop #6088	209,770	0.0551
9098-00	CMERDC	178,393	0.0469
9099-00	Carlton County SWCD	11,509	0.0030
9101-00	CCLNS Joint Powers Board #3	16,526	0.0043
9103-00	Carver County SWCD	25,490	0.0067
9105-00	Resource Training And Solutions	73,120	0.0192
9107-00	Central St Croix Valley Cable	16,374	0.0043
9110-00	Centennial Lakes Police Department	14,647	0.0038
9111-00	City Employees' Union 363	167	-
9113-00	Chisholm-Hibbing Airport Authority	30,172	0.0079
9115-00	Clay County SWCD	17,500	0.0046
9121-00	Cottonwood County SWCD	14,041	0.0037
9125-00	Crosslake Community School	11,320	0.0030
9129-00	Crookston Housing & Econ Dev Authority	17,648	0.0046
9131-00	Lower Minnesota River Watershed District	4,359	0.0011
9133-00	Schoolcraft Learning Community	32,262	0.0085
9134-00	Pioneerland Library System	129,375	0.0340
9135-00	Crow Wing County SWCD	10,983	0.0029
9136-00	Ties	594,333	0.1562
9138-00	Dakota County SWCD	42,006	0.0110
9140-00	Dover-Eyota St Charles Sanitary District	10,322	0.0027
9141-00	Douglas County SWCD	13,067	0.0034
9142-00	Dodge County SWCD	9,175	0.0024

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9145-00	Arcadia Charter School	\$ 10,571	0.0028 %
9148-00	Aurora Charter School	51,427	0.0135
9151-00	Rochester Charter High School	6,297	0.0017
9152-00	East Central Regional Development Commission	30,955	0.0081
9153-00	Riverway Learning Community	23,009	0.0060
9155-00	Southwest Transit	92,607	0.0243
9158-00	East Central Regional Library	103,103	0.0271
9160-00	Norman County SWCD	7,075	0.0019
9162-00	East Otter Tail County SWCD	17,770	0.0047
9164-00	River Rider Transit Service	29,983	0.0079
9165-00	Excelsior Fire District	1,354	0.0004
9167-00	Township of Glenwood	542	0.0001
9168-00	East Range Joint Powers Board	4,171	0.0011
9172-00	Metropolitan ECSU Region 11	77,314	0.0203
9176-01	National Joint Powers Alliance	261,419	0.0687
9180-00	Human Services of Faribault & Martin Co	332,469	0.0874
9181-00	Freeborn County SWCD	9,499	0.0025
9183-00	Goodhue County SWCD	27,395	0.0072
9186-00	Echo Charter School	16,059	0.0042
9187-00	Township of Eureka	2,795	0.0007
9190-00	Government Training Services	19,925	0.0052
9191-00	City of Cuyuna	1,325	0.0003
9193-00	Grant County SWCD	11,018	0.0029
9194-00	Great River Regional Library	373,919	0.0982
9197-00	Township of Thomastown	1,017	0.0003
9198-00	Greenway Joint Recreation Association	7,360	0.0019
9200-00	Headwaters Regional Development Commission	37,206	0.0098
9201-00	Township of Monroe	261	0.0001
9203-00	Hubbard County SWCD	6,997	0.0018
9207-00	Red River Watershed Management	5,628	0.0015
9208-00	Garrison-Kathio Sanitary District	3,245	0.0009
9209-00	Agricultural & Food Sciences Academy	52,628	0.0138
9211-00	Township of Waskish	800	0.0002
9212-00	Pennington-Red Lake County Nursing Service	36,180	0.0095
9213-00	Excell Academy For Higher Learning	54,345	0.0143
9218-00	Minnesota Valley Educational District	43,790	0.0115
9219-00	Isanti Conservation District	3,016	0.0008
9221-00	Minnewaska Area ISD-2149	176,590	0.0464
9225-00	Kandiyohi County SWCD	10,609	0.0028
9227-00	Itasca County SWCD	15,738	0.0041
9230-00	Kitchigami Regional Library	85,691	0.0225
9232-00	Kittson-Marshall County Rural Water System	1,583	0.0004
9233-00	Koochiching County SWCD	8,563	0.0022
9234-00	Lake Agassiz Special Education Coop	6,825	0.0018
9235-00	Lac Qui Parle County SWCD	7,814	0.0021
9236-00	Lake Minnetonka Conservation District	14,602	0.0038
9237-00	Kittson County SWCD	9,121	0.0024
9238-00	Lake Agassiz Regional Library	116,121	0.0305
9239-00	Fergus Falls Special Education 935	34,241	0.0090
9241-01	Lakes Area Recreation	19,539	0.0051
9243-00	Kanabec County SWCD	6,900	0.0018
9244-00	Lac Qui Parle/Yellow Bank Watershed	8,671	0.0023
9245-00	Lake Minnetonka Communication Commission	18,784	0.0049
9246-00	Westbrook Walnut Grove Schools ISD 2898	68,163	0.0179
9249-00	Township of Alexandria	2,194	0.0006
9250-00	Academia Cesar Chavez Charter School	71,367	0.0188
9251-00	Pillager Area Charter School	6,517	0.0017
9252-00	Lincoln County SWCD	15,564	0.0041

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9254-00	League of Minnesota Cities	\$ 568,803	0.1494 %
9256-00	Logis	311,911	0.0819
9262-00	Marshall- Polk County Rural Water System	17,773	0.0047
9263-00	Meeker County SWCD	4,524	0.0012
9264-00	Meeker-Wright County Special Education Coop	57,377	0.0151
9265-00	Metropolitan Airports Commission	2,579,541	0.6777
9267-00	Lake County SWCD	10,055	0.0026
9268-00	Martin County SWCD	13,489	0.0035
9269-00	Marshall County SWCD	9,698	0.0025
9271-01	Mahnomen County SWCD	6,221	0.0016
9272-00	Minnesota Inter-County Association	14,502	0.0038
9273-00	Mc Leod County SWCD	4,877	0.0013
9276-00	Minnesota International Middle School	81,491	0.0214
9277-00	Metropolitan Cable Network	5,134	0.0013
9278-00	Metropolitan Library Service Agency	34,535	0.0091
9279-00	Twin Cities International Elementary	81,394	0.0214
9280-00	Ridgeway Community School	14,259	0.0037
9281-00	Township of Farden	116	-
9283-00	Town of New Independence	460	0.0001
9284-00	Metropolitan Mosquito Control District	269,565	0.0708
9287-00	Friendship Academy of Fine Arts	42,653	0.0112
9291-00	Township of Foster	376	0.0001
9292-00	West Lakeland Township	1,724	0.0005
9300-00	Three Rivers Park District	1,428,546	0.3753
9303-00	NW Sub Integration School District- 6078	18,483	0.0049
9305-00	Metronet	10,658	0.0028
9307-00	Ramsey Washington Metro Watershed District	58,238	0.0153
9310-00	Township of Turtle River	596	0.0002
9312-00	Heron Lake Watershed District	11,117	0.0029
9313-00	Kandiyohi-Willmar Economic Development	12,296	0.0032
9314-00	Middle River/Snake River Wd	13,750	0.0036
9316-00	Midwest Special Education Coop 398	7,426	0.0020
9317-00	Minnesota Counties Computer Cooperative	16,501	0.0043
9318-00	Mille Lacs County SWCD	8,235	0.0022
9319-00	Minnehaha Creek Wd	82,964	0.0218
9324-00	Minnesota Municipal Utilities Association	159,467	0.0419
9330-00	Minnesota Counties Intergovernmental Trust	166,125	0.0436
9331-00	Minneapolis Youth Coordinating Board	31,764	0.0083
9333-00	Denmark Township	3,245	0.0009
9337-00	Buffalo-Red River Watershed District	366	0.0001
9339-00	Capitol Region Watershed District	51,909	0.0136
9340-00	Carnelian-Marine Watershed District	5,472	0.0014
9341-00	Comfort Lake Forest Lake Wd	5,371	0.0014
9348-00	Nine Mile Creek Watershed District	11,408	0.0030
9349-00	Okebena-Ocheda Watershed District	3,948	0.0010
9350-00	Minnesota Valley Coop Center	33,032	0.0087
9351-00	Minnesota Valley Transit Authority	72,406	0.0190
9352-00	Moose Lake-Windemere	2,068	0.0005
9353-00	North Shore Collaborative JPB	2,398	0.0006
9354-00	Morrison County SWCD	17,245	0.0045
9357-00	Mower County SWCD	21,787	0.0057
9359-00	North Metro Telecommunications	41,314	0.0109
9360-00	Northern Lights Library Network	7,519	0.0020
9361-00	North Fork Crow River Watershed District	10,016	0.0026
9362-00	Norman-Mahnomen Public Health	27,913	0.0073
9363-00	Nicollet County SWCD	8,988	0.0024
9364-00	New Richland Care Center	123,009	0.0323
9366-00	Northeast Education Coop Service Unit	95,864	0.0252

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9367-00	North Kittson County RWS	\$ 10,232	0.0027 %
9368-00	NW Hennepin Human Services Council	13,035	0.0034
9369-00	Nobles SWCD	13,050	0.0034
9371-00	Northwest Service Cooperative	34,125	0.0090
9373-00	Northwest Suburban Cable Communication Commission	162,707	0.0427
9374-00	Northwest Regional Development Commission	61,500	0.0162
9375-00	Otter Tail County Water Management District	7,348	0.0019
9376-00	Northwest Regional Interdistrict	10,767	0.0028
9377-00	North St Louis SWCD	3,304	0.0009
9384-00	Pennington County SWCD	9,631	0.0025
9385-00	Pelican River Wd	12,769	0.0034
9386-00	Pine Point Exp Sch 25	15,641	0.0041
9389-02	Pine County SWCD	6,456	0.0017
9390-00	Pine To Prairie Coop Center	353	0.0001
9391-00	Pipestone County SWCD	7,319	0.0019
9393-00	East Polk County SWCD	6,887	0.0018
9394-00	Plainview-Elgin Sanitary District	13,741	0.0036
9395-00	Tri County Community Corrections	131,817	0.0346
9396-00	Police Department of Sherburn And Welcome	1,303	0.0003
9398-00	Plum Creek Library System	19,640	0.0052
9399-00	Pope County SWCD	8,645	0.0023
9400-00	Prior Lake-Spring Lake Wd	18,460	0.0049
9401-00	Martin-Faribault Co Prairieland Waste Bd	27,988	0.0074
9402-00	Ramsey-Washington Suburban Cable Commission	69,433	0.0182
9403-00	Quad Cities Cable Commission	44,201	0.0116
9404-00	Public Employees Retirement Association	-	-
9406-00	Red Lake Wd	28,059	0.0074
9407-00	Esv Region V Computer Service	67,847	0.0178
9408-00	Southwest Health & Human Services	685,743	0.1802
9411-00	Red Lake County SWCD	3,858	0.0010
9412-00	Redwood County SWCD	12,100	0.0032
9413-00	Range Association of Municipalities	3,152	0.0008
9414-00	Northeast Minnesota office Job Training	133,594	0.0351
9415-00	Riley-Purgatory-Bluff Creek Wd	8,170	0.0021
9416-00	Region Five Development Commission	24,484	0.0064
9420-00	Renville County SWCD	13,892	0.0036
9422-00	Red Lake Falls Area Special Education Coop	10,224	0.0027
9424-00	Region I	75,418	0.0198
9425-00	Wild Rice Watershed District	9,791	0.0026
9426-00	Township of Amboy	329	0.0001
9427-00	Germania Township	597	0.0002
9428-00	Region IX Development Commission	68,650	0.0180
9429-00	Rush Lake Area SD	1,169	0.0003
9430-00	Rice County SWCD	18,357	0.0048
9432-00	Roseau County SWCD	6,302	0.0017
9434-00	Rice Creek Wd	44,759	0.0118
9439-00	Runestone Area Education District 6014	14,001	0.0037
9443-00	St Cloud Area Plan Organization	19,124	0.0050
9444-00	St Cloud Metro Transit Commission	215,158	0.0565
9445-00	Scott County SWCD	38,327	0.0101
9448-00	St Louis & Lake County Regional Railroad	14,380	0.0038
9450-00	Sauk Centre Wd	18,353	0.0048
9455-00	Scott Joint City Prosecution	43,945	0.0115
9457-00	Serpent Lake Sanitary Sewer District	7,902	0.0021
9458-00	Mid-Minnesota Development Commission	31,703	0.0083
9465-00	Southeast SWCD Tech Support JPB	15,868	0.0042
9466-00	Township of Albany	688	0.0002
9470-00	South Central Service Cooperative	85,515	0.0225

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9474-00	Southeast Service Cooperative	\$ 49,796	0.0131 %
9475-00	Sibley County SWCD	6,255	0.0016
9477-00	Sherburne County SWCD	19,708	0.0052
9478-00	Southern MN Municipal Power Agency	350,951	0.0922
9479-00	Anoka County SWCD	13,687	0.0036
9481-00	Board of Public Defenders	289,315	0.0760
9482-00	South Lake Minnetonka Police Department	12,709	0.0033
9483-00	South St Louis County SWCD	12,420	0.0033
9484-00	State Supreme Court Judicial District	1,147,854	0.3016
9486-00	SW Area Multi-Co Interlibrary Exchange	4,109	0.0011
9488-00	SW & W Central Education Service	322,905	0.0848
9493-00	Township of Alborn	705	0.0002
9494-00	SW Regional Development Commission	66,012	0.0173
9510-00	State Community Colleges	1,245,020	0.3271
9513-00	Stearns County SWCD	68,930	0.0181
9515-00	Steele County SWCD	8,975	0.0024
9518-00	Seiu Local 284	9,111	0.0024
9519-00	Stevens County SWCD	15,851	0.0042
9524-00	Sunnyside Nursing Home	84,489	0.0222
9525-00	Swift County SWCD	6,485	0.0017
9528-00	Township Maintenance Association	6,118	0.0016
9530-00	Traverse Des Sioux Library Cooperative	29,668	0.0078
9532-00	Traverse County SWCD	11,437	0.0030
9534-00	Tri-City Biosolids Disposal Authority	2,684	0.0007
9535-00	Utilities Plus	72,603	0.0191
9539-00	Two Rivers Wd	7,418	0.0019
9541-00	Vadnais Lake Area	13,904	0.0037
9542-00	Upper Minnesota River Wd	5,554	0.0015
9544-00	Upper Minnesota Valley Regional Development Commission	29,777	0.0078
9547-00	Viking Library System	37,247	0.0098
9549-00	Lakes Country Service Cooperative	142,230	0.0374
9555-00	Washington SWCD	69,374	0.0182
9556-00	Wabasha County SWCD	11,672	0.0031
9557-00	Wadena County SWCD	6,733	0.0018
9558-00	West Central Area Agency On Aging	9,371	0.0025
9561-00	Red River Valley Conservation Service Area	9,597	0.0025
9562-00	West Metro Fire-Rescue District	2,915	0.0008
9563-00	West Ottertail County SWCD	13,427	0.0035
9565-00	Township of Manyaska	1,006	0.0003
9568-00	West Hennepin Public Safety Department	8,301	0.0022
9570-00	Western Area City & County Cooperative	2,635	0.0007
9572-00	Western Lake Superior Sanitary District	505,012	0.1327
9573-00	West Polk County SWCD	6,484	0.0017
9574-01	Wilkin County SWCD	10,777	0.0028
9576-00	Windom Area Hospital	417,903	0.1098
9577-00	Winona County SWCD	14,957	0.0039
9578-00	Freshwater Education District -6004	83,647	0.0220
9579-00	Worthington Cable 3 Joint Powers Board	4,199	0.0011
9584-00	Wright Technical Center ISD-966	21,236	0.0056
9585-00	Yellow Medicine County SWCD	10,647	0.0028
9586-00	Yellow Medicine River Wd	5,764	0.0015
9595-00	Redwood-Cottonwood Rivers Control Area	9,928	0.0026
9600-00	South Central Technical Service Area	8,102	0.0021
9604-00	Cook County/Grand Marais Joint EDA	12,514	0.0033
9605-00	Rainbow Rider Transit Board	73,495	0.0193
9606-00	North Central Minnesota SWCD JPB	7,694	0.0020
9608-00	Pact 4 Families Collaborative	80,446	0.0211
9609-00	EFSD Joint Recreation Board	3,429	0.0009

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
9610-00	Braham-Milaca Joint Powers Board	\$ 4,522	0.0012 %
9611-00	Rice-Steele Consolidated Dispatch	73,133	0.0192
9613-00	Mahnomen Health Center JPB	215,324	0.0566
9614-00	Spring Lake Park Blaine Mounds View Fire	9,238	0.0024
9615-00	Kandiyohi Area Transit Kat	42,061	0.0111
9630-00	South Country Health Alliance	323,172	0.0849
9635-00	Township of Austin	840	0.0002
9657-00	Township of Beaver Bay	834	0.0002
9660-00	Township of Becker	707	0.0002
9663-00	New Discoveries Montessori Academy	57,269	0.0150
9678-00	New Century Charter School	14,539	0.0038
9679-00	Partnership Academy	60,610	0.0159
9689-00	Township of Birchdale	468	0.0001
9698-00	Township of Medo	577	0.0002
9701-00	Township of Meriden	485	0.0001
9719-00	Township of Borgholm	881	0.0002
9724-00	Prairie Creek Community School	18,819	0.0049
9729-00	Township of Bridgewater	2,956	0.0008
9778-00	Township of Burlington	567	0.0001
9780-00	Township of Buse	514	0.0001
9808-00	Township of Norman Pine County	1,306	0.0003
9872-00	Township of Oakport	798	0.0002
9929-00	Township of Dane Prairie	1,179	0.0003
9933-00	Township of Perry Lake	412	0.0001
9949-00	Township of Pleasant Hill	1,008	0.0003
Total Employer Contributions		\$ 380,612,334	100.0000 %

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued on the Following Pages
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0002-00	Aitkin County	\$ 8,563,528	\$ 7,389,166	\$ 11,911,634	\$ 3,668,239	\$ 113,401	\$ -	\$ 761,527	\$ -	\$ 874,928
0006-00	Anoka County	90,921,480	78,452,931	126,469,291	38,946,765	1,204,008	-	8,085,355	-	9,289,363
0008-01	Becker County	11,650,318	10,052,648	16,205,274	4,990,484	154,277	-	1,036,025	-	1,190,302
0010-00	Beltrami County	13,332,537	11,504,175	18,545,195	5,711,073	176,553	-	1,185,620	-	1,362,173
0012-00	Benton County Revenue	9,614,235	8,295,783	13,373,137	4,118,316	127,314	-	854,963	-	982,277
0014-00	Big Stone County	2,667,596	2,301,775	3,710,553	1,142,681	35,325	-	237,221	-	272,546
0016-00	Blue Earth County	19,076,035	16,460,036	26,534,243	8,171,335	252,610	-	1,696,370	-	1,948,980
0018-00	Brown County	9,772,113	8,432,011	13,592,742	4,185,944	129,405	-	869,003	-	998,408
0020-00	Carlton County	14,595,562	12,593,995	20,302,028	6,252,097	193,279	-	1,297,936	-	1,491,215
0022-00	Carver County	30,241,831	26,094,607	42,065,560	12,954,271	400,471	-	2,689,309	-	3,089,780
0022-09	Carver County Historical Society	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
0024-00	Cass County	12,151,173	10,484,818	16,901,949	5,205,028	160,909	-	1,080,565	-	1,241,474
0026-00	Chippewa County	5,269,864	4,547,179	7,330,236	2,257,378	69,785	-	468,632	-	538,417
0027-00	Chippewa County SWCD	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
0028-00	Chippewa County Hospital	14,018,491	12,096,060	19,499,337	6,004,905	185,637	-	1,246,619	-	1,432,256
0030-00	Chisago County	15,036,532	12,974,492	20,915,405	6,440,990	199,118	-	1,337,150	-	1,536,268
0032-00	Clay County	16,011,022	13,815,345	22,270,893	6,858,418	212,023	-	1,423,809	-	1,635,832
0034-00	Clearwater County	5,052,101	4,359,279	7,027,334	2,164,098	66,901	-	449,267	-	516,168
0038-00	Cook County	4,284,486	3,696,932	5,959,603	1,835,286	56,736	-	381,006	-	437,742
0038-01	Cook County Hospital	5,770,718	4,979,349	8,026,911	2,471,922	76,418	-	513,171	-	589,589
0040-00	Cottonwood County	1,355,574	1,169,677	1,885,567	580,668	17,951	-	120,547	-	138,498
0040-02	Cottonwood County Highway	1,126,923	972,382	1,567,520	482,724	14,923	-	100,214	-	115,137
0042-01	Crow Wing County	20,148,518	17,385,444	28,026,037	8,630,739	266,812	-	1,791,743	-	2,058,555
0046-00	Dakota County	92,571,034	79,876,273	128,763,776	39,653,362	1,225,852	-	8,232,044	-	9,457,896
0046-01	Dakota County Agricultural Society	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
0048-00	Dodge County	8,519,976	7,351,586	11,851,053	3,649,583	112,824	-	757,654	-	870,478
0050-00	Douglas County	15,934,805	13,749,580	22,164,877	6,825,770	211,013	-	1,417,031	-	1,628,044
0050-01	Douglas County Hospital	37,052,368	31,971,178	51,538,830	15,871,606	490,658	-	3,294,948	-	3,785,606
0052-00	Faribault County Central Services	2,841,807	2,452,094	3,952,875	1,217,305	37,632	-	252,713	-	290,345
0054-00	Fillmore County	6,320,570	5,453,796	8,791,740	2,707,454	83,699	-	562,068	-	645,767
0055-00	Township of Everts	5,444	4,697	7,573	2,332	72	-	484	-	556
0056-01	Freeborn County	10,746,602	9,272,863	14,948,229	4,603,372	142,310	-	955,661	-	1,097,971
0058-00	Goodhue County	14,639,115	12,631,575	20,362,608	6,270,753	193,855	-	1,301,809	-	1,495,664
0058-04	Goodhue County Historical Society	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
0060-00	Grant County	2,945,244	2,541,347	4,096,754	1,261,613	39,002	-	261,911	-	300,913
0070-00	Township of Red Rock	10,888	9,395	15,145	4,664	144	-	968	-	1,112
0138-00	Houston County	5,972,149	5,153,156	8,307,096	2,558,206	79,085	-	531,084	-	610,169
0139-00	Township of Shafer	5,444	4,697	7,573	2,332	72	-	484	-	556
0140-00	Hubbard County	6,375,011	5,500,771	8,867,465	2,730,774	84,420	-	566,909	-	651,329
0141-00	Heritage Living Center (Park Rapids)	2,662,152	2,297,077	3,702,981	1,140,349	35,253	-	236,737	-	271,990
0142-00	Isanti County	11,105,911	9,582,898	15,448,018	4,757,284	147,068	-	987,613	-	1,134,681
0144-00	Itasca County	20,072,301	17,319,679	27,920,021	8,598,091	265,803	-	1,784,965	-	2,050,768
0144-02	Grand Village	4,426,032	3,819,067	6,156,490	1,895,918	58,611	-	393,593	-	452,204
0148-00	Jackson County	2,008,863	1,733,377	2,794,274	860,509	26,602	-	178,642	-	205,244
0148-01	Jackson County Highway	1,224,917	1,056,937	1,703,826	524,700	16,221	-	108,928	-	125,149
0150-00	Kanabec County Revenue	6,941,194	5,989,311	9,655,011	2,973,303	91,917	-	617,258	-	709,175

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0002-00	Aitkin County	\$ -	\$ 1,996,546	\$ -	\$ -	\$ 1,996,546	\$ 548,537	\$ -	\$ 548,537
0006-00	Anoka County	-	21,197,911	-	-	21,197,911	5,823,973	-	5,823,973
0008-01	Becker County	-	2,716,216	-	-	2,716,216	746,261	-	746,261
0010-00	Beltrami County	-	3,108,418	-	-	3,108,418	854,015	-	854,015
0012-00	Benton County Revenue	-	2,241,513	-	-	2,241,513	615,840	-	615,840
0014-00	Big Stone County	-	621,937	-	-	621,937	170,873	-	170,873
0016-00	Blue Earth County	-	4,447,487	-	-	4,447,487	1,221,915	-	1,221,915
0018-00	Brown County	-	2,278,322	-	-	2,278,322	625,952	-	625,952
0020-00	Carlton County	-	3,402,886	-	-	3,402,886	934,918	-	934,918
0022-00	Carver County	-	7,050,739	-	-	7,050,739	1,937,140	-	1,937,140
0022-09	Carver County Historical Society	-	33,001	-	-	33,001	9,067	-	9,067
0024-00	Cass County	-	2,832,988	-	-	2,832,988	778,343	-	778,343
0026-00	Chippewa County	-	1,228,644	-	-	1,228,644	337,561	-	337,561
0027-00	Chippewa County SWCD	-	33,001	-	-	33,001	9,067	-	9,067
0028-00	Chippewa County Hospital	-	3,268,345	-	-	3,268,345	897,954	-	897,954
0030-00	Chisago County	-	3,505,696	-	-	3,505,696	963,165	-	963,165
0032-00	Clay County	-	3,732,894	-	-	3,732,894	1,025,586	-	1,025,586
0034-00	Clearwater County	-	1,177,873	-	-	1,177,873	323,612	-	323,612
0038-00	Cook County	-	998,908	-	-	998,908	274,443	-	274,443
0038-01	Cook County Hospital	-	1,345,416	-	-	1,345,416	369,643	-	369,643
0040-00	Cottonwood County	-	316,046	-	-	316,046	86,831	-	86,831
0040-02	Cottonwood County Highway	-	262,737	-	-	262,737	72,185	-	72,185
0042-01	Crow Wing County	-	4,697,531	-	-	4,697,531	1,290,613	-	1,290,613
0046-00	Dakota County	-	21,582,497	-	-	21,582,497	5,929,635	-	5,929,635
0046-01	Dakota County Agricultural Society	-	21,577	-	-	21,577	5,928	-	5,928
0048-00	Dodge County	-	1,986,392	-	-	1,986,392	545,747	-	545,747
0050-00	Douglas County	-	3,715,124	-	-	3,715,124	1,020,703	-	1,020,703
0050-01	Douglas County Hospital	-	8,638,584	-	-	8,638,584	2,373,388	-	2,373,388
0052-00	Faribault County Central Services	-	662,554	-	-	662,554	182,032	-	182,032
0054-00	Fillmore County	-	1,473,611	-	-	1,473,611	404,864	-	404,864
0055-00	Township of Everts	-	1,269	-	-	1,269	349	-	349
0056-01	Freeborn County	-	2,505,519	-	-	2,505,519	688,373	-	688,373
0058-00	Goodhue County	-	3,413,040	-	-	3,413,040	937,708	-	937,708
0058-04	Goodhue County Historical Society	-	16,500	-	-	16,500	4,533	-	4,533
0060-00	Grant County	-	686,670	-	-	686,670	188,658	-	188,658
0070-00	Township of Red Rock	-	2,539	-	-	2,539	697	-	697
0138-00	Houston County	-	1,392,378	-	-	1,392,378	382,546	-	382,546
0139-00	Township of Shafer	-	1,269	-	-	1,269	349	-	349
0140-00	Hubbard County	-	1,486,303	-	-	1,486,303	408,351	-	408,351
0141-00	Heritage Living Center (Park Rapids)	-	620,668	-	-	620,668	170,524	-	170,524
0142-00	Isanti County	-	2,589,290	-	-	2,589,290	711,389	-	711,389
0144-00	Itasca County	-	4,679,762	-	-	4,679,762	1,285,731	-	1,285,731
0144-02	Grand Village	-	1,031,908	-	-	1,031,908	283,509	-	283,509
0148-00	Jackson County	-	468,357	-	-	468,357	128,678	-	128,678
0148-01	Jackson County Highway	-	285,584	-	-	285,584	78,462	-	78,462
0150-00	Kanabec County Revenue	-	1,618,307	-	-	1,618,307	444,618	-	444,618

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0150-05	Firstlight Health Systems Kanabec County	\$ 19,076,035	\$ 16,460,036	\$ 26,534,243	\$ 8,171,335	\$ 252,610	\$ -	\$ 1,696,370	\$ -	\$ 1,948,980
0151-00	Township of Shellrock	5,444	4,697	7,573	2,332	72	-	484	-	556
0152-00	Kandiyohi County	17,039,952	14,703,172	23,702,107	7,299,166	225,648	-	1,515,308	-	1,740,956
0156-00	Kittson County	2,749,257	2,372,237	3,824,142	1,177,661	36,406	-	244,483	-	280,889
0158-00	Koochiching County	5,335,193	4,603,549	7,421,107	2,285,362	70,650	-	474,442	-	545,092
0160-00	Lac Qui Parle County Auditor	2,444,389	2,109,177	3,400,079	1,047,069	32,369	-	217,372	-	249,741
0162-00	Lake County	5,520,291	4,763,264	7,678,574	2,364,650	73,101	-	490,902	-	564,003
0164-01	Lake of The Woods County	2,667,596	2,301,775	3,710,553	1,142,681	35,325	-	237,221	-	272,546
0164-04	Lake of The Woods SWCD	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
0166-00	Le Sueur County	7,632,592	6,585,894	10,616,726	3,269,467	101,073	-	678,742	-	779,815
0166-01	Le Sueur Soil & Water Conservation District	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
0168-00	Lincoln County	2,003,419	1,728,680	2,786,701	858,177	26,530	-	178,158	-	204,688
0172-00	Lyon County	4,126,608	3,560,704	5,739,999	1,767,658	54,646	-	366,966	-	421,612
0172-06	Lyon County Historical Society	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
0176-00	Mahnomen County	1,595,114	1,376,367	2,218,759	683,277	21,123	-	141,848	-	162,971
0176-03	Mahnomen County Welfare Board	1,175,920	1,014,660	1,635,673	503,712	15,572	-	104,571	-	120,143
0178-00	Marshall County	4,605,687	3,974,084	6,406,384	1,972,874	60,990	-	409,569	-	470,559
0180-00	Martin County	2,945,244	2,541,347	4,096,754	1,261,613	39,002	-	261,911	-	300,913
0180-02	Martin County Highway	1,355,574	1,169,677	1,885,567	580,668	17,951	-	120,547	-	138,498
0181-00	Mc Leod County	11,465,220	9,892,933	15,947,807	4,911,196	151,826	-	1,019,565	-	1,171,391
0182-00	Meeker County	7,953,792	6,863,046	11,063,507	3,407,055	105,326	-	707,305	-	812,631
0184-00	Meeker Memorial Hospital	9,940,879	8,577,633	13,827,491	4,258,236	131,640	-	884,010	-	1,015,650
0186-00	Mille Lacs County	8,345,765	7,201,266	11,608,731	3,574,959	110,517	-	742,162	-	852,679
0188-00	Morrison County	10,556,059	9,108,451	14,683,190	4,521,752	139,786	-	938,716	-	1,078,502
0190-01	Mower County	9,908,215	8,549,448	13,782,056	4,244,244	131,207	-	881,106	-	1,012,313
0192-00	Murray County	3,201,116	2,762,129	4,452,664	1,371,217	42,390	-	284,665	-	327,055
0192-02	Murray County Memorial Hospital	7,077,296	6,106,749	9,844,325	3,031,603	93,720	-	629,361	-	723,081
0194-00	Nicollet County	10,082,425	8,699,768	14,024,377	4,318,868	133,514	-	896,598	-	1,030,112
0194-02	Nicollet County Historical Society	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
0196-00	Nobles County	6,636,326	5,726,251	9,230,948	2,842,710	87,880	-	590,147	-	678,027
0198-00	Norman County	2,727,481	2,353,447	3,793,852	1,168,333	36,118	-	242,546	-	278,664
0202-00	Olmsted County	60,200,570	51,944,944	83,737,346	25,787,278	797,193	-	5,353,443	-	6,150,636
0203-00	Township of Southbrook	5,444	4,697	7,573	2,332	72	-	484	-	556
0205-00	East Range Academy of Tech & Science	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
0206-00	Otter Tail County	18,422,746	15,896,337	25,625,536	7,891,495	243,959	-	1,638,276	-	1,882,235
0208-00	Pennington County Revenue	3,897,957	3,363,409	5,421,952	1,669,713	51,618	-	346,633	-	398,251
0212-00	Pine County	8,296,769	7,158,988	11,540,578	3,553,971	109,868	-	737,805	-	847,673
0214-00	Pipestone County	2,395,393	2,066,900	3,331,926	1,026,081	31,720	-	213,015	-	244,735
0214-01	Pipestone County Medical Center	8,454,647	7,295,216	11,760,183	3,621,599	111,959	-	751,845	-	863,804
0216-00	Polk County	13,071,222	11,278,695	18,181,712	5,599,137	173,093	-	1,162,382	-	1,335,475
0218-00	Pope County	5,302,528	4,575,364	7,375,671	2,271,370	70,218	-	471,537	-	541,755
0230-01	Ramsey County	199,296,661	171,966,043	277,216,203	85,369,929	2,639,144	-	17,722,811	-	20,361,955
0234-00	Township of Featherstone	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0255-00	Township of Foster	5,444	4,697	7,573	2,332	72	-	484	-	556
0264-00	Township of Frohn	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0266-00	Township of Galena	10,888	9,395	15,145	4,664	144	-	968	-	1,112

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer									
Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0150-05	Firstlight Health Systems Kanabec County	\$ -	\$ 4,447,487	\$ -	\$ -	\$ 4,447,487	\$ 1,221,915	\$ -	\$ 1,221,915
0151-00	Township of Shellrock	-	1,269	-	-	1,269	349	-	349
0152-00	Kandiyohi County	-	3,972,784	-	-	3,972,784	1,091,494	-	1,091,494
0156-00	Kittson County	-	640,976	-	-	640,976	176,104	-	176,104
0158-00	Koochiching County	-	1,243,875	-	-	1,243,875	341,746	-	341,746
0160-00	Lac Qui Parle County Auditor	-	569,898	-	-	569,898	156,575	-	156,575
0162-00	Lake County	-	1,287,030	-	-	1,287,030	353,602	-	353,602
0164-01	Lake of The Woods County	-	621,937	-	-	621,937	170,873	-	170,873
0164-04	Lake of The Woods SWCD	-	24,116	-	-	24,116	6,626	-	6,626
0166-00	Le Sueur County	-	1,779,503	-	-	1,779,503	488,905	-	488,905
0166-01	Le Sueur Soil & Water Conservation District	-	6,346	-	-	6,346	1,744	-	1,744
0168-00	Lincoln County	-	467,088	-	-	467,088	128,329	-	128,329
0172-00	Lyon County	-	962,099	-	-	962,099	264,330	-	264,330
0172-06	Lyon County Historical Society	-	5,077	-	-	5,077	1,395	-	1,395
0176-00	Mahnomen County	-	371,893	-	-	371,893	102,175	-	102,175
0176-03	Mahnomen County Welfare Board	-	274,160	-	-	274,160	75,324	-	75,324
0178-00	Marshall County	-	1,073,794	-	-	1,073,794	295,017	-	295,017
0180-00	Martin County	-	686,670	-	-	686,670	188,658	-	188,658
0180-02	Martin County Highway	-	316,046	-	-	316,046	86,831	-	86,831
0181-00	Mc Leod County	-	2,673,062	-	-	2,673,062	734,404	-	734,404
0182-00	Meeker County	-	1,854,389	-	-	1,854,389	509,480	-	509,480
0184-00	Meeker Memorial Hospital	-	2,317,669	-	-	2,317,669	636,763	-	636,763
0186-00	Mille Lacs County	-	1,945,776	-	-	1,945,776	534,588	-	534,588
0188-00	Morrison County	-	2,461,095	-	-	2,461,095	676,168	-	676,168
0190-01	Mower County	-	2,310,053	-	-	2,310,053	634,670	-	634,670
0192-00	Murray County	-	746,325	-	-	746,325	205,047	-	205,047
0192-02	Murray County Memorial Hospital	-	1,650,038	-	-	1,650,038	453,336	-	453,336
0194-00	Nicollet County	-	2,350,670	-	-	2,350,670	645,829	-	645,829
0194-02	Nicollet County Historical Society	-	26,654	-	-	26,654	7,323	-	7,323
0196-00	Nobles County	-	1,547,228	-	-	1,547,228	425,090	-	425,090
0198-00	Norman County	-	635,899	-	-	635,899	174,709	-	174,709
0202-00	Olmsted County	-	14,035,477	-	-	14,035,477	3,856,146	-	3,856,146
0203-00	Township of Southbrook	-	1,269	-	-	1,269	349	-	349
0205-00	East Range Academy of Tech & Science	-	21,577	-	-	21,577	5,928	-	5,928
0206-00	Otter Tail County	-	4,295,176	-	-	4,295,176	1,180,068	-	1,180,068
0208-00	Pennington County Revenue	-	908,790	-	-	908,790	249,684	-	249,684
0212-00	Pine County	-	1,934,352	-	-	1,934,352	531,449	-	531,449
0214-00	Pipestone County	-	558,474	-	-	558,474	153,437	-	153,437
0214-01	Pipestone County Medical Center	-	1,971,161	-	-	1,971,161	541,562	-	541,562
0216-00	Polk County	-	3,047,493	-	-	3,047,493	837,277	-	837,277
0218-00	Pope County	-	1,236,259	-	-	1,236,259	339,653	-	339,653
0230-01	Ramsey County	-	46,465,070	-	-	46,465,070	12,765,942	-	12,765,942
0234-00	Township of Featherstone	-	3,808	-	-	3,808	1,046	-	1,046
0255-00	Township of Foster	-	1,269	-	-	1,269	349	-	349
0264-00	Township of Frohn	-	3,808	-	-	3,808	1,046	-	1,046
0266-00	Township of Galena	-	2,539	-	-	2,539	697	-	697

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	Single Rate	Economic	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Assumption	Experience	Investment		Proportionate Share of	
				(6.90%)	(8.90%)		Earnings		Contributions	
0290-00	Red Lake County	\$ 2,025,196	\$ 1,747,470	\$ 2,816,992	\$ 867,505	\$ 26,818	\$ -	\$ 180,094	\$ -	\$ 206,912
0292-00	Redwood County	3,587,645	3,095,652	4,990,316	1,536,789	47,509	-	319,038	-	366,547
0294-00	Renville County Hospital	7,393,052	6,379,204	10,283,534	3,166,859	97,901	-	657,440	-	755,341
0296-00	Renville County	7,959,236	6,867,744	11,071,080	3,409,387	105,399	-	707,789	-	813,188
0298-00	Rice County	14,628,227	12,622,180	20,347,463	6,266,089	193,711	-	1,300,841	-	1,494,552
0300-00	Rice County District 1 Hospital	16,549,985	14,280,397	23,020,576	7,089,286	219,160	-	1,471,737	-	1,690,897
0302-00	Rock County	3,511,428	3,029,887	4,884,300	1,504,141	46,499	-	312,260	-	358,759
0304-00	Roseau County	4,921,443	4,246,539	6,845,592	2,108,130	65,171	-	437,648	-	502,819
0308-00	St Louis County	79,140,504	68,287,543	110,082,276	33,900,313	1,048,001	-	7,037,711	-	8,085,712
0318-00	Scott County	36,676,727	31,647,051	51,016,323	15,710,697	485,684	-	3,261,543	-	3,747,227
0320-01	Sherburne County	23,246,196	20,058,321	32,334,823	9,957,649	307,833	-	2,067,209	-	2,375,042
0322-00	Sibley County	5,966,705	5,148,459	8,299,524	2,555,874	79,013	-	530,600	-	609,613
0322-04	Sibley County Library	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
0324-00	Stearns County	45,027,936	38,853,014	62,632,627	19,287,989	596,273	-	4,004,190	-	4,600,463
0326-00	Steele County	10,218,527	8,817,206	14,213,691	4,377,168	135,317	-	908,701	-	1,044,018
0328-00	Stevens County	4,779,897	4,124,404	6,648,706	2,047,498	63,297	-	425,061	-	488,358
0328-05	Stevens County HRA	10,888	9,395	15,145	4,664	144	-	968	-	1,112
0330-00	Swift County Benson Hospital	4,360,703	3,762,697	6,065,619	1,867,934	57,746	-	387,783	-	445,529
0332-00	Swift County	4,153,828	3,584,192	5,777,862	1,779,318	55,006	-	369,387	-	424,393
0332-01	Swift County Countryside Public Health	1,279,357	1,103,912	1,779,551	548,020	16,942	-	113,769	-	130,711
0334-00	Todd County	9,766,669	8,427,313	13,585,169	4,183,612	129,333	-	868,518	-	997,851
0336-00	Traverse County	2,134,077	1,841,420	2,968,443	914,145	28,260	-	189,777	-	218,037
0338-00	Wabasha County	6,772,428	5,843,689	9,420,262	2,901,010	89,682	-	602,250	-	691,932
0340-00	Wadena County	2,585,935	2,231,312	3,596,965	1,107,701	34,244	-	229,959	-	264,203
0340-01	Wadena County Welfare	2,564,159	2,212,522	3,566,675	1,098,373	33,955	-	228,022	-	261,977
0340-02	Wadena County Road And Bridge	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
0342-00	Waseca County	5,585,620	4,819,634	7,769,445	2,392,634	73,966	-	496,711	-	570,677
0342-01	Waseca-Le Sueur Regional Library	446,414	385,195	620,950	191,224	5,912	-	39,698	-	45,610
0343-00	Township of Enterprise	5,444	4,697	7,573	2,332	72	-	484	-	556
0344-00	Washington County	51,506,384	44,443,038	71,643,971	22,063,071	682,062	-	4,580,297	-	5,262,359
0344-02	So Washington County Cable Commission	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
0346-00	Watonwan County	5,090,209	4,392,162	7,080,342	2,180,422	67,406	-	452,656	-	520,062
0348-00	Wilkin County	3,636,641	3,137,929	5,058,469	1,557,777	48,157	-	323,395	-	371,552
0350-03	Winona County	11,780,976	10,165,388	16,387,016	5,046,452	156,007	-	1,047,644	-	1,203,651
0352-01	Wright County	26,910,058	23,219,738	37,431,154	11,527,086	356,351	-	2,393,025	-	2,749,376
0354-00	Yellow Medicine County	4,230,045	3,649,957	5,883,878	1,811,966	56,015	-	376,164	-	432,179
0358-00	Township of Eden	5,444	4,697	7,573	2,332	72	-	484	-	556
0381-00	Township of Hart	-	-	-	-	-	-	-	-	-
0383-00	Township of Hassan Valley	5,444	4,697	7,573	2,332	72	-	484	-	556
0397-00	Township of St George	10,888	9,395	15,145	4,664	144	-	968	-	1,112
0400-00	Hennepin County	431,524,551	372,347,547	600,238,758	184,846,263	5,714,442	-	38,374,177	-	44,088,619
0443-00	Township of Sugar Bush	-	-	-	-	-	-	-	-	-
0456-00	City of Tamarack	10,888	9,395	15,145	4,664	144	-	968	-	1,112
0464-00	Township of Tenhassen	5,444	4,697	7,573	2,332	72	-	484	-	556
0465-00	Township of Ten Lakes	5,444	4,697	7,573	2,332	72	-	484	-	556
0470-00	Hope Community Academy	397,417	342,917	552,797	170,236	5,263	-	35,341	-	40,604

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0290-00	Red Lake County	\$ -	\$ 472,165	\$ -	\$ -	\$ 472,165	\$ 129,724	\$ -	\$ 129,724
0292-00	Redwood County	-	836,442	-	-	836,442	229,806	-	229,806
0294-00	Renville County Hospital	-	1,723,655	-	-	1,723,655	473,562	-	473,562
0296-00	Renville County	-	1,855,658	-	-	1,855,658	509,829	-	509,829
0298-00	Rice County	-	3,410,502	-	-	3,410,502	937,011	-	937,011
0300-00	Rice County District 1 Hospital	-	3,858,550	-	-	3,858,550	1,060,109	-	1,060,109
0302-00	Rock County	-	818,673	-	-	818,673	224,924	-	224,924
0304-00	Roseau County	-	1,147,411	-	-	1,147,411	315,243	-	315,243
0308-00	St Louis County	-	18,451,233	-	-	18,451,233	5,069,343	-	5,069,343
0318-00	Scott County	-	8,551,005	-	-	8,551,005	2,349,327	-	2,349,327
0320-01	Sherburne County	-	5,419,740	-	-	5,419,740	1,489,034	-	1,489,034
0322-00	Sibley County	-	1,391,109	-	-	1,391,109	382,197	-	382,197
0322-04	Sibley County Library	-	12,693	-	-	12,693	3,487	-	3,487
0324-00	Stearns County	-	10,498,049	-	-	10,498,049	2,884,263	-	2,884,263
0326-00	Steele County	-	2,382,401	-	-	2,382,401	654,547	-	654,547
0328-00	Stevens County	-	1,114,410	-	-	1,114,410	306,176	-	306,176
0328-05	Stevens County HRA	-	2,539	-	-	2,539	697	-	697
0330-00	Swift County Benson Hospital	-	1,016,677	-	-	1,016,677	279,325	-	279,325
0332-00	Swift County	-	968,445	-	-	968,445	266,073	-	266,073
0332-01	Swift County Countryside Public Health	-	298,276	-	-	298,276	81,949	-	81,949
0334-00	Todd County	-	2,277,052	-	-	2,277,052	625,604	-	625,604
0336-00	Traverse County	-	497,550	-	-	497,550	136,698	-	136,698
0338-00	Wabasha County	-	1,578,959	-	-	1,578,959	433,808	-	433,808
0340-00	Wadena County	-	602,899	-	-	602,899	165,642	-	165,642
0340-01	Wadena County Welfare	-	597,821	-	-	597,821	164,247	-	164,247
0340-02	Wadena County Road And Bridge	-	134,542	-	-	134,542	36,964	-	36,964
0342-00	Waseca County	-	1,302,261	-	-	1,302,261	357,787	-	357,787
0342-01	Waseca-Le Sueur Regional Library	-	104,079	-	-	104,079	28,595	-	28,595
0343-00	Township of Enterprise	-	1,269	-	-	1,269	349	-	349
0344-00	Washington County	-	12,008,469	-	-	12,008,469	3,299,240	-	3,299,240
0344-02	So Washington County Cable Commission	-	73,617	-	-	73,617	20,226	-	20,226
0346-00	Watsonwan County	-	1,186,758	-	-	1,186,758	326,053	-	326,053
0348-00	Wilkin County	-	847,866	-	-	847,866	232,945	-	232,945
0350-03	Winona County	-	2,746,679	-	-	2,746,679	754,630	-	754,630
0352-01	Wright County	-	6,273,952	-	-	6,273,952	1,723,723	-	1,723,723
0354-00	Yellow Medicine County	-	986,215	-	-	986,215	270,955	-	270,955
0358-00	Township of Eden	-	1,269	-	-	1,269	349	-	349
0381-00	Township of Hart	-	-	-	-	-	-	-	-
0383-00	Township of Hassan Valley	-	1,269	-	-	1,269	349	-	349
0397-00	Township of St George	-	2,539	-	-	2,539	697	-	697
0400-00	Hennepin County	-	100,607,861	-	-	100,607,861	27,641,282	-	27,641,282
0443-00	Township of Sugar Bush	-	-	-	-	-	-	-	-
0456-00	City of Tamarack	-	2,539	-	-	2,539	697	-	697
0464-00	Township of Tenhassen	-	1,269	-	-	1,269	349	-	349
0465-00	Township of Ten Lakes	-	1,269	-	-	1,269	349	-	349
0470-00	Hope Community Academy	-	92,656	-	-	92,656	25,457	-	25,457

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0478-00	Township of Tofte	\$ 16,332	\$ 14,092	\$ 22,718	\$ 6,996	\$ 216	\$ -	\$ 1,452	\$ -	\$ 1,668
0481-00	Township of Tordenskjold	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0512-00	Township of Holmes City	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0526-00	Township of Wabana	-	-	-	-	-	-	-	-	-
0527-00	Harvest Preparatory Academy	903,716	779,785	1,257,045	387,112	11,967	-	80,365	-	92,332
0538-00	Cottonwood County Family Service Collaborative	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0542-00	Township of Hunter	5,444	4,697	7,573	2,332	72	-	484	-	556
0565-00	Township of Iosco	-	-	-	-	-	-	-	-	-
0571-00	Township of White Bear Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
0583-00	Township of Wilson Cass Co	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0584-00	Township of Wilton	5,444	4,697	7,573	2,332	72	-	484	-	556
0612-00	Watershed High School	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
0655-00	Township of Lake Prairie	5,444	4,697	7,573	2,332	72	-	484	-	556
0656-00	Township of Lake	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
0668-00	Township of Langhei	10,888	9,395	15,145	4,664	144	-	968	-	1,112
0670-00	Township of Lansing	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
0709-00	Township of Little Rock	5,444	4,697	7,573	2,332	72	-	484	-	556
0715-00	Township of London	5,444	4,697	7,573	2,332	72	-	484	-	556
0732-00	North Shore Community School	430,082	371,102	598,232	184,228	5,695	-	38,246	-	43,941
0733-00	Discovery Public School Faribault	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
0734-00	Harbor City International Charter School	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
0738-00	Blue Sky Charter School	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
0739-00	Woodson Institute For Excellence	582,516	502,632	810,264	249,524	7,714	-	51,801	-	59,515
0743-00	Trio Wolf Creek Distance Learning Program	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
0746-00	Lake Johanna Fire Department	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
0750-00	Mississippi Watershed Management Organization	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
0751-00	Duluth Airport Authority	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
0755-00	South Central Ems JPB	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
0757-00	Spirit Mountain Recreational Authority	1,720,327	1,484,410	2,392,928	736,913	22,781	-	152,983	-	175,764
0759-00	Lakes Area Police	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
0760-00	Arrowhead Regional Corrections	8,372,986	7,224,753	11,646,594	3,586,619	110,877	-	744,583	-	855,460
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
0762-00	Ellendale Ambulance Service	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0767-00	Lower St Croix Fire Department JPB	5,444	4,697	7,573	2,332	72	-	484	-	556
0769-00	AFSCME Council 5	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
0770-00	Bemidji-Beltrami Airports Commission	212,319	183,202	295,330	90,948	2,812	-	18,881	-	21,693
0771-00	Achieve Services Incorporated	1,143,256	986,475	1,590,237	489,720	15,139	-	101,666	-	116,805
0773-00	Shell Rock River Watershed District	321,200	277,152	446,781	137,588	4,253	-	28,563	-	32,816
0775-00	I 494 Corridor Commission	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
0777-00	White Bear Lake Conservation District	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0779-00	Northwestern Juvenile Center	272,204	234,875	378,628	116,600	3,605	-	24,206	-	27,811
0781-00	Lakeville Arenas	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
0787-00	Fillmore Co Soil & Water Conservation	446,414	385,195	620,950	191,224	5,912	-	39,698	-	45,610
0796-00	Waseca Co Soil & Water Conservation District	5,444	4,697	7,573	2,332	72	-	484	-	556
0800-00	Pine River Area Sanitary District	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
0805-00	Dakota Communications Center	4,164,717	3,593,587	5,793,007	1,783,982	55,150	-	370,355	-	425,505

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0478-00	Township of Tofte	\$ -	\$ 3,808	\$ -	\$ -	\$ 3,808	\$ 1,046	\$ -	\$ 1,046
0481-00	Township of Tordenskjold	-	3,808	-	-	3,808	1,046	-	1,046
0512-00	Township of Holmes City	-	3,808	-	-	3,808	1,046	-	1,046
0526-00	Township of Wabana	-	-	-	-	-	-	-	-
0527-00	Harvest Preparatory Academy	-	210,697	-	-	210,697	57,888	-	57,888
0538-00	Cottonwood County Family Service Collaborative	-	3,808	-	-	3,808	1,046	-	1,046
0542-00	Township of Hunter	-	1,269	-	-	1,269	349	-	349
0565-00	Township of Iosco	-	-	-	-	-	-	-	-
0571-00	Township of White Bear Lake	-	1,269	-	-	1,269	349	-	349
0583-00	Township of Wilson Cass Co	-	3,808	-	-	3,808	1,046	-	1,046
0584-00	Township of Wilton	-	1,269	-	-	1,269	349	-	349
0612-00	Watershed High School	-	7,616	-	-	7,616	2,092	-	2,092
0655-00	Township of Lake Prairie	-	1,269	-	-	1,269	349	-	349
0656-00	Township of Lake	-	7,616	-	-	7,616	2,092	-	2,092
0668-00	Township of Langhei	-	2,539	-	-	2,539	697	-	697
0670-00	Township of Lansing	-	11,423	-	-	11,423	3,138	-	3,138
0709-00	Township of Little Rock	-	1,269	-	-	1,269	349	-	349
0715-00	Township of London	-	1,269	-	-	1,269	349	-	349
0732-00	North Shore Community School	-	100,272	-	-	100,272	27,549	-	27,549
0733-00	Discovery Public School Faribault	-	19,039	-	-	19,039	5,231	-	5,231
0734-00	Harbor City International Charter School	-	66,002	-	-	66,002	18,133	-	18,133
0738-00	Blue Sky Charter School	-	55,847	-	-	55,847	15,344	-	15,344
0739-00	Woodson Institute For Excellence	-	135,811	-	-	135,811	37,313	-	37,313
0743-00	Trio Wolf Creek Distance Learning Program	-	17,770	-	-	17,770	4,882	-	4,882
0746-00	Lake Johanna Fire Department	-	13,962	-	-	13,962	3,836	-	3,836
0750-00	Mississippi Watershed Management Organization	-	137,080	-	-	137,080	37,662	-	37,662
0751-00	Duluth Airport Authority	-	251,313	-	-	251,313	69,047	-	69,047
0755-00	South Central Ems JPB	-	20,308	-	-	20,308	5,580	-	5,580
0757-00	Spirit Mountain Recreational Authority	-	401,086	-	-	401,086	110,196	-	110,196
0759-00	Lakes Area Police	-	24,116	-	-	24,116	6,626	-	6,626
0760-00	Arrowhead Regional Corrections	-	1,952,122	-	-	1,952,122	536,331	-	536,331
0761-00	Carlton-Cook-Lake-St Louis Comm Hlth Bd	-	87,579	-	-	87,579	24,062	-	24,062
0762-00	Ellendale Ambulance Service	-	3,808	-	-	3,808	1,046	-	1,046
0767-00	Lower St Croix Fire Department JPB	-	1,269	-	-	1,269	349	-	349
0769-00	AFSCME Council 5	-	5,077	-	-	5,077	1,395	-	1,395
0770-00	Bemidji-Beltrami Airports Commission	-	49,501	-	-	49,501	13,600	-	13,600
0771-00	Achieve Services Incorporated	-	266,545	-	-	266,545	73,231	-	73,231
0773-00	Shell Rock River Watershed District	-	74,886	-	-	74,886	20,574	-	20,574
0775-00	I 494 Corridor Commission	-	40,616	-	-	40,616	11,159	-	11,159
0777-00	White Bear Lake Conservation District	-	3,808	-	-	3,808	1,046	-	1,046
0779-00	Northwestern Juvenile Center	-	63,463	-	-	63,463	17,436	-	17,436
0781-00	Lakeville Arenas	-	46,963	-	-	46,963	12,903	-	12,903
0787-00	Fillmore Co Soil & Water Conservation	-	104,079	-	-	104,079	28,595	-	28,595
0796-00	Waseca Co Soil & Water Conservation District	-	1,269	-	-	1,269	349	-	349
0800-00	Pine River Area Sanitary District	-	38,078	-	-	38,078	10,462	-	10,462
0805-00	Dakota Communications Center	-	970,984	-	-	970,984	266,771	-	266,771

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0808-00	Middle Fork Crow River W District	\$ 103,437	\$ 89,252	\$ 143,879	\$ 44,308	\$ 1,370	\$ -	\$ 9,198	\$ -	\$ 10,568
0809-00	Hennepin Healthcare System	293,315,819	253,091,851	407,994,280	125,643,604	3,884,173	-	26,083,633	-	29,967,806
0811-00	Fairway View Senior Community	381,085	328,825	530,079	163,240	5,046	-	33,889	-	38,935
0815-00	Bemidji Area Joint Planning Board	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
0817-00	South Metro Fire District	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
0821-00	Forest Lake Cable Commission	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
0822-00	Lionsgate Academy	2,389,948	2,062,202	3,324,353	1,023,749	31,648	-	212,530	-	244,178
0823-00	Eveleth Virginia Airport Authority	5,444	4,697	7,573	2,332	72	-	484	-	556
0828-00	Infinity Minnesota's Digital Academy	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
0830-00	Lac Qui Parle County EDA	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
0833-00	Lakeview Cemetery Association	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
0840-00	Isanti Area Joint Operating Fire District	-	-	-	-	-	-	-	-	-
0841-00	Cloquet Area Fire District	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
0842-00	Northwest Regional Library	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
0843-00	Region 4 Adult Mental Health Consortium	424,638	366,405	590,660	181,896	5,623	-	37,762	-	43,385
0844-00	Tri-City Cable TV	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
0845-00	Minnesota School of Science	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
0853-00	Minnesota FCCLA	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
0854-00	Southwest Minnesota Broadband Services	381,085	328,825	530,079	163,240	5,046	-	33,889	-	38,935
0857-00	Gems Sanitary District	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
0864-00	Pike Lake Area Wastewater Collection Sys	5,444	4,697	7,573	2,332	72	-	484	-	556
0865-00	Project Peace	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
0868-00	Chippewa River Watershed Project	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
0869-00	Crow River Organization of Water	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
0870-00	Hawk Creek Watershed Project	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
0872-00	Prairie Lakes Municipal Solid Waste	941,825	812,667	1,310,053	403,436	12,472	-	83,753	-	96,225
0880-00	Southern Plains Education Co-Op	1,137,811	981,777	1,582,665	487,388	15,067	-	101,182	-	116,249
0881-00	Swift Co Rural Development Authority	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
0882-00	Pomme De Terre River Association	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0883-00	Metropolitan Emergency Services Board	647,845	559,002	901,134	277,508	8,579	-	57,611	-	66,190
0885-00	Arrowhead Health Alliance	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
0886-00	Cottonwood County Family Service Agency	3,995,950	3,447,964	5,558,258	1,711,689	52,916	-	355,347	-	408,263
0887-00	Jackson County Family Services Network	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
0888-00	Anoka-Champlin Fire Department	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
0889-00	Wright County Soil & Water District	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
0891-00	Wright County Historical Society	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
1001-00	Hmong Academy Charter School	1,388,239	1,197,862	1,931,002	594,661	18,383	-	123,452	-	141,835
1002-00	Ada-Borup ISD-2854	865,608	746,902	1,204,037	370,788	11,463	-	76,976	-	88,439
1005-00	Great Expectations School	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
1006-00	Adrian ISD-511	838,387	723,415	1,166,174	359,128	11,102	-	74,555	-	85,657
1007-00	Urban Academy Charter School	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
1008-00	Minnesota Internship Center	843,831	728,112	1,173,746	361,460	11,174	-	75,039	-	86,213
1009-00	Nova Classical Academy	718,618	620,070	999,578	307,824	9,516	-	63,904	-	73,420
1011-00	New City Charter School	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
1012-00	Aitkin ISD-001	2,384,504	2,057,505	3,316,780	1,021,417	31,576	-	212,046	-	243,622
1013-00	Voyageurs Expeditionary High School	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
0808-00	Middle Fork Crow River W District	\$ -	\$ 24,116	\$ -	\$ -	\$ 24,116	\$ 6,626	\$ -	\$ 6,626
0809-00	Hennepin Healthcare System	-	68,385,190	-	-	68,385,190	18,788,336	-	18,788,336
0811-00	Fairway View Senior Community	-	88,848	-	-	88,848	24,410	-	24,410
0815-00	Bemidji Area Joint Planning Board	-	31,732	-	-	31,732	8,718	-	8,718
0817-00	South Metro Fire District	-	12,693	-	-	12,693	3,487	-	3,487
0821-00	Forest Lake Cable Commission	-	17,770	-	-	17,770	4,882	-	4,882
0822-00	Lionsgate Academy	-	557,205	-	-	557,205	153,088	-	153,088
0823-00	Eveleth Virginia Airport Authority	-	1,269	-	-	1,269	349	-	349
0828-00	Infinity Minnesota's Digital Academy	-	26,654	-	-	26,654	7,323	-	7,323
0830-00	Lac Qui Parle County EDA	-	26,654	-	-	26,654	7,323	-	7,323
0833-00	Lakeview Cemetery Association	-	20,308	-	-	20,308	5,580	-	5,580
0840-00	Isanti Area Joint Operating Fire District	-	-	-	-	-	-	-	-
0841-00	Cloquet Area Fire District	-	5,077	-	-	5,077	1,395	-	1,395
0842-00	Northwest Regional Library	-	137,080	-	-	137,080	37,662	-	37,662
0843-00	Region 4 Adult Mental Health Consortium	-	99,002	-	-	99,002	27,200	-	27,200
0844-00	Tri-City Cable TV	-	6,346	-	-	6,346	1,744	-	1,744
0845-00	Minnesota School of Science	-	6,346	-	-	6,346	1,744	-	1,744
0853-00	Minnesota FCCLA	-	8,885	-	-	8,885	2,441	-	2,441
0854-00	Southwest Minnesota Broadband Services	-	88,848	-	-	88,848	24,410	-	24,410
0857-00	Gems Sanitary District	-	6,346	-	-	6,346	1,744	-	1,744
0864-00	Pike Lake Area Wastewater Collection Sys	-	1,269	-	-	1,269	349	-	349
0865-00	Project Peace	-	13,962	-	-	13,962	3,836	-	3,836
0868-00	Chippewa River Watershed Project	-	41,886	-	-	41,886	11,508	-	11,508
0869-00	Crow River Organization of Water	-	11,423	-	-	11,423	3,138	-	3,138
0870-00	Hawk Creek Watershed Project	-	33,001	-	-	33,001	9,067	-	9,067
0872-00	Prairie Lakes Municipal Solid Waste	-	219,582	-	-	219,582	60,329	-	60,329
0880-00	Southern Plains Education Co-Op	-	265,275	-	-	265,275	72,882	-	72,882
0881-00	Swift Co Rural Development Authority	-	15,231	-	-	15,231	4,185	-	4,185
0882-00	Pomme De Terre River Association	-	3,808	-	-	3,808	1,046	-	1,046
0883-00	Metropolitan Emergency Services Board	-	151,042	-	-	151,042	41,498	-	41,498
0885-00	Arrowhead Health Alliance	-	7,616	-	-	7,616	2,092	-	2,092
0886-00	Cottonwood County Family Service Agency	-	931,637	-	-	931,637	255,960	-	255,960
0887-00	Jackson County Family Services Network	-	15,231	-	-	15,231	4,185	-	4,185
0888-00	Anoka-Champlin Fire Department	-	3,808	-	-	3,808	1,046	-	1,046
0889-00	Wright County Soil & Water District	-	43,155	-	-	43,155	11,856	-	11,856
0891-00	Wright County Historical Society	-	16,500	-	-	16,500	4,533	-	4,533
1001-00	Hmong Academy Charter School	-	323,661	-	-	323,661	88,924	-	88,924
1002-00	Ada-Borup ISD-2854	-	201,812	-	-	201,812	55,446	-	55,446
1005-00	Great Expectations School	-	66,002	-	-	66,002	18,133	-	18,133
1006-00	Adrian ISD-511	-	195,466	-	-	195,466	53,703	-	53,703
1007-00	Urban Academy Charter School	-	124,387	-	-	124,387	34,175	-	34,175
1008-00	Minnesota Internship Center	-	196,735	-	-	196,735	54,052	-	54,052
1009-00	Nova Classical Academy	-	167,542	-	-	167,542	46,031	-	46,031
1011-00	New City Charter School	-	34,270	-	-	34,270	9,415	-	9,415
1012-00	Aitkin ISD-001	-	555,936	-	-	555,936	152,739	-	152,739
1013-00	Voyageurs Expeditionary High School	-	38,078	-	-	38,078	10,462	-	10,462

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1015-00	Liberty High Charter School	\$ 1,181,364	\$ 1,019,357	\$ 1,643,245	\$ 506,044	\$ 15,644	\$ -	\$ 105,055	\$ -	\$ 120,699
1016-00	Albany ISD-745	2,536,938	2,189,035	3,528,812	1,086,713	33,595	-	225,602	-	259,197
1018-00	Albert Lea ISD-241	5,253,531	4,533,087	7,307,518	2,250,382	69,569	-	467,180	-	536,749
1020-00	Northland Learning Center	538,963	465,052	749,683	230,868	7,137	-	47,928	-	55,065
1021-00	Eagle Ridge Academy Charter School	881,940	760,995	1,226,754	377,784	11,679	-	78,428	-	90,107
1022-00	Alden-Conger ISD-242	402,861	347,615	560,369	172,568	5,335	-	35,825	-	41,160
1023-00	St Paul Conservatory Performing Artists	272,204	234,875	378,628	116,600	3,605	-	24,206	-	27,811
1024-00	Alexandria ISD-206	6,511,113	5,618,209	9,056,779	2,789,074	86,222	-	579,012	-	665,234
1026-00	Main St School of Performing Arts	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
1027-00	Dakota Area Community School	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
1028-00	Beacon Academy	549,851	474,447	764,828	235,532	7,281	-	48,897	-	56,178
1029-00	Fraser Academy	468,190	403,985	651,240	200,552	6,200	-	41,635	-	47,835
1031-00	Minneapolis Academy	250,427	216,085	348,338	107,272	3,316	-	22,270	-	25,586
1034-00	Annandale ISD-876	2,449,833	2,113,875	3,407,651	1,049,401	32,441	-	217,856	-	250,297
1035-00	St Croix Preparatory Academy	1,540,673	1,329,392	2,143,034	659,957	20,402	-	137,007	-	157,409
1036-00	St Francis ISD - 15	8,732,295	7,534,788	12,146,383	3,740,531	115,636	-	776,535	-	892,171
1037-00	Treknorth High School	364,753	314,732	507,361	156,244	4,830	-	32,436	-	37,266
1038-00	Pact Charter ISD - 4008	985,377	850,247	1,370,633	422,092	13,049	-	87,626	-	100,675
1040-00	Anoka-Hennepin ISD - 11	63,347,245	54,660,098	88,114,285	27,135,175	838,863	-	5,633,267	-	6,472,130
1041-00	Life Prep Academy	1,072,483	925,407	1,491,794	459,404	14,202	-	95,372	-	109,574
1043-00	Prairie Seeds Academy	996,266	859,642	1,385,778	426,756	13,193	-	88,595	-	101,788
1044-00	Great River School	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
1045-00	Ubah Medical Academy	609,736	526,120	848,126	261,184	8,074	-	54,222	-	62,296
1047-00	Lighthouse Academy of Nations	800,279	690,532	1,113,166	342,804	10,598	-	71,166	-	81,764
1048-00	Avalon School	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
1051-00	Face To Face Academy	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
1053-00	Lakes International Language Academy	1,023,486	883,130	1,423,641	438,416	13,553	-	91,015	-	104,568
1055-00	Augsburg Academy For Health Careers	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
1058-00	Sibley East ISD-2310	1,785,656	1,540,780	2,483,799	764,897	23,646	-	158,793	-	182,439
1059-00	River Bend ISD-6049	544,407	469,750	757,256	233,200	7,209	-	48,412	-	55,621
1060-00	Birch Grove Community School	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
1061-00	Kaleidoscope Charter School	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
1062-00	Ashby ISD-261	391,973	338,220	545,224	167,904	5,191	-	34,857	-	40,048
1063-00	Swan River Montessori Charter School	332,089	286,547	461,926	142,252	4,398	-	29,532	-	33,930
1065-00	Minnesota Online High School	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
1066-00	Atwater/Cosmos/Grove City ISD-2396	1,273,913	1,099,215	1,771,979	545,688	16,870	-	113,285	-	130,155
1067-00	Twin Cities German Immersion School	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
1069-00	Yinghua Academy	925,493	798,575	1,287,335	396,440	12,256	-	82,301	-	94,557
1070-00	Aurora-Hoyt-Biwabik ISD-2711	1,791,100	1,545,477	2,491,372	767,229	23,718	-	159,277	-	182,995
1071-00	Paideia Academy	408,306	352,312	567,942	174,900	5,407	-	36,309	-	41,716
1072-00	Austin ISD-492	8,950,058	7,722,688	12,449,285	3,833,811	118,519	-	795,900	-	914,419
1074-00	West Metro Education Program	1,317,466	1,136,795	1,832,559	564,344	17,446	-	117,158	-	134,604
1075-00	Milroy Charter School	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
1077-00	Rochester Math And Science Academy	920,049	793,877	1,279,762	394,108	12,184	-	81,817	-	94,001
1079-00	Dugsi Academy Charter School	696,841	601,280	969,287	298,496	9,228	-	61,968	-	71,196
1080-00	Badger ISD-676	462,746	399,287	643,667	198,220	6,128	-	41,151	-	47,279

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1015-00	Liberty High Charter School	\$ -	\$ 275,429	\$ -	\$ -	\$ 275,429	\$ 75,672	\$ -	\$ 75,672
1016-00	Albany ISD-745	-	591,475	-	-	591,475	162,504	-	162,504
1018-00	Albert Lea ISD-241	-	1,224,836	-	-	1,224,836	336,515	-	336,515
1020-00	Northland Learning Center	-	125,657	-	-	125,657	34,523	-	34,523
1021-00	Eagle Ridge Academy Charter School	-	205,620	-	-	205,620	56,493	-	56,493
1022-00	Alden-Conger ISD-242	-	93,925	-	-	93,925	25,805	-	25,805
1023-00	St Paul Conservatory Performing Artists	-	63,463	-	-	63,463	17,436	-	17,436
1024-00	Alexandria ISD-206	-	1,518,035	-	-	1,518,035	417,069	-	417,069
1026-00	Main St School of Performing Arts	-	36,809	-	-	36,809	10,113	-	10,113
1027-00	Dakota Area Community School	-	16,500	-	-	16,500	4,533	-	4,533
1028-00	Beacon Academy	-	128,195	-	-	128,195	35,221	-	35,221
1029-00	Fraser Academy	-	109,156	-	-	109,156	29,990	-	29,990
1031-00	Minneapolis Academy	-	58,386	-	-	58,386	16,041	-	16,041
1034-00	Annandale ISD-876	-	571,167	-	-	571,167	156,924	-	156,924
1035-00	St Croix Preparatory Academy	-	359,201	-	-	359,201	98,688	-	98,688
1036-00	St Francis ISD - 15	-	2,035,893	-	-	2,035,893	559,347	-	559,347
1037-00	Treknorth High School	-	85,040	-	-	85,040	23,364	-	23,364
1038-00	Pact Charter ISD - 4008	-	229,736	-	-	229,736	63,118	-	63,118
1040-00	Anoka-Hennepin ISD - 11	-	14,769,109	-	-	14,769,109	4,057,706	-	4,057,706
1041-00	Life Prep Academy	-	250,044	-	-	250,044	68,698	-	68,698
1043-00	Prairie Seeds Academy	-	232,275	-	-	232,275	63,816	-	63,816
1044-00	Great River School	-	102,810	-	-	102,810	28,246	-	28,246
1045-00	Ubah Medical Academy	-	142,157	-	-	142,157	39,057	-	39,057
1047-00	Lighthouse Academy of Nations	-	186,581	-	-	186,581	51,262	-	51,262
1048-00	Avalon School	-	35,539	-	-	35,539	9,764	-	9,764
1051-00	Face To Face Academy	-	10,154	-	-	10,154	2,790	-	2,790
1053-00	Lakes International Language Academy	-	238,621	-	-	238,621	65,559	-	65,559
1055-00	Augsburg Academy For Health Careers	-	60,924	-	-	60,924	16,739	-	16,739
1058-00	Sibley East ISD-2310	-	416,317	-	-	416,317	114,380	-	114,380
1059-00	River Bend ISD-6049	-	126,926	-	-	126,926	34,872	-	34,872
1060-00	Birch Grove Community School	-	21,577	-	-	21,577	5,928	-	5,928
1061-00	Kaleidoscope Charter School	-	114,233	-	-	114,233	31,385	-	31,385
1062-00	Ashby ISD-261	-	91,387	-	-	91,387	25,108	-	25,108
1063-00	Swan River Montessori Charter School	-	77,425	-	-	77,425	21,272	-	21,272
1065-00	Minnesota Online High School	-	29,193	-	-	29,193	8,021	-	8,021
1066-00	Atwater/Cosmos/Grove City ISD-2396	-	297,007	-	-	297,007	81,600	-	81,600
1067-00	Twin Cities German Immersion School	-	73,617	-	-	73,617	20,226	-	20,226
1069-00	Yinghua Academy	-	215,774	-	-	215,774	59,282	-	59,282
1070-00	Aurora-Hoyt-Biwabik ISD-2711	-	417,587	-	-	417,587	114,729	-	114,729
1071-00	Paideia Academy	-	95,195	-	-	95,195	26,154	-	26,154
1072-00	Austin ISD-492	-	2,086,663	-	-	2,086,663	573,296	-	573,296
1074-00	West Metro Education Program	-	307,161	-	-	307,161	84,390	-	84,390
1075-00	Milroy Charter School	-	10,154	-	-	10,154	2,790	-	2,790
1077-00	Rochester Math And Science Academy	-	214,505	-	-	214,505	58,934	-	58,934
1079-00	Dugsi Academy Charter School	-	162,465	-	-	162,465	44,636	-	44,636
1080-00	Badger ISD-676	-	107,887	-	-	107,887	29,641	-	29,641

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer			Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Unit No.	Employer Name	Beginning Net Pension Liability (NPL)								
1081-00	Love Works Academy Visual & Perform Arts	\$ 506,299	\$ 436,867	\$ 704,248	\$ 216,876	\$ 6,705	\$ -	\$ 45,024	\$ -	\$ 51,729
1082-00	College Prep Elementary	811,167	699,927	1,128,311	347,468	10,742	-	72,134	-	82,876
1083-00	Stride Academy	506,299	436,867	704,248	216,876	6,705	-	45,024	-	51,729
1084-00	Bagley ISD-162	1,818,321	1,568,965	2,529,234	778,889	24,079	-	161,697	-	185,776
1088-00	Barnesville ISD-146	1,268,469	1,094,517	1,764,406	543,356	16,797	-	112,801	-	129,598
1090-00	Barnum ISD-91	1,175,920	1,014,660	1,635,673	503,712	15,572	-	104,571	-	120,143
1092-00	West Central Area Schools ISD 2342	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
1094-00	New Millennium Academy	941,825	812,667	1,310,053	403,436	12,472	-	83,753	-	96,225
1098-00	Battle Lake ISD-542	713,174	615,372	992,005	305,492	9,444	-	63,420	-	72,864
1099-00	Plainview-Elgin-Millville Schools	1,028,930	887,827	1,431,213	440,748	13,625	-	91,499	-	105,124
1101-00	RTR Public Schools	860,164	742,205	1,196,464	368,456	11,391	-	76,492	-	87,883
1103-00	Twin Cities Academy High School	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
1104-00	Hiawatha Leadership Academy	941,825	812,667	1,310,053	403,436	12,472	-	83,753	-	96,225
1105-00	International Spanish Language Academy	370,197	319,430	514,934	158,576	4,902	-	32,920	-	37,822
1107-00	Minisinaakwaang Leadership Academy	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
1108-00	Noble Academy	631,513	544,910	878,417	270,512	8,363	-	56,158	-	64,521
1109-00	Pine Grove Leadership Academy	-	-	-	-	-	-	-	-	-
1110-00	Community School of Excellence	1,894,538	1,634,730	2,635,250	811,537	25,088	-	168,475	-	193,563
1112-00	Emily Grey Accelerated Charter School	5,444	4,697	7,573	2,332	72	-	484	-	556
1114-00	Becker ISD-726	4,159,273	3,588,889	5,785,434	1,781,650	55,078	-	369,871	-	424,949
1115-00	Glacial Hills Elementary	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
1116-00	Clarkfield Area Charter School	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
1117-00	Metro Tech Academy	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
1118-10	Belgrade/Brooten ISD-2364	1,132,367	977,080	1,575,092	485,056	14,995	-	100,698	-	115,693
1119-00	Lincoln International Charter School	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
1120-00	Belle Plaine ISD-716	1,796,544	1,550,175	2,498,944	769,561	23,790	-	159,761	-	183,551
1121-00	Team Academy	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
1123-00	Laura Jeffrey Academy	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
1126-00	The Davinci Academy of Arts And Science	484,523	418,077	673,958	207,548	6,416	-	43,087	-	49,503
1127-00	Global Academy	593,404	512,027	825,409	254,188	7,858	-	52,770	-	60,628
1129-00	Itasca Area Schools Collaborative	1,883,650	1,625,335	2,620,105	806,873	24,944	-	167,507	-	192,451
1130-00	Aspen Academy	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
1130-01	Bemidji ISD-31	12,178,394	10,508,305	16,939,812	5,216,688	161,270	-	1,082,985	-	1,244,255
1132-00	River's Edge Academy	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
1133-00	Cologne Charter School	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
1134-00	Bright Water Elementary Charter School	342,977	295,942	477,071	146,916	4,542	-	30,500	-	35,042
1135-00	Kipp Stand Academy	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
1136-00	Best Academy	1,529,785	1,319,997	2,127,889	655,293	20,258	-	136,039	-	156,297
1138-00	Beacon Preparatory	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
1140-00	Benson ISD-777	1,535,229	1,324,695	2,135,461	657,625	20,330	-	136,523	-	156,853
1141-00	Oshki Ogimaag Charter School	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
1142-00	Cannon River Stem School	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
1143-00	West Concord Public Charter School	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
1144-00	Bertha-Hewitt ISD-786	713,174	615,372	992,005	305,492	9,444	-	63,420	-	72,864
1146-00	Big Lake ISD-727	5,171,870	4,462,624	7,193,930	2,215,402	68,487	-	459,918	-	528,405
1150-00	Cornerstone Montessori Elementary School	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense			
Employer	Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1081-00	Love Works Academy	Visual & Perform Arts	\$ -	\$ 118,041	\$ -	\$ -	\$ 118,041	\$ 32,431	\$ -	\$ 32,431
1082-00	College Prep Elementary		-	189,120	-	-	189,120	51,959	-	51,959
1083-00	Stride Academy		-	118,041	-	-	118,041	32,431	-	32,431
1084-00	Bagley ISD-162		-	423,933	-	-	423,933	116,472	-	116,472
1088-00	Barnesville ISD-146		-	295,738	-	-	295,738	81,252	-	81,252
1090-00	Barnum ISD-91		-	274,160	-	-	274,160	75,324	-	75,324
1092-00	West Central Area Schools	ISD 2342	-	223,390	-	-	223,390	61,375	-	61,375
1094-00	New Millennium Academy		-	219,582	-	-	219,582	60,329	-	60,329
1098-00	Battle Lake ISD-542		-	166,273	-	-	166,273	45,682	-	45,682
1099-00	Plainview-Elgin-Millville Schools		-	239,890	-	-	239,890	65,908	-	65,908
1101-00	RTR Public Schools		-	200,543	-	-	200,543	55,098	-	55,098
1103-00	Twin Cities Academy	High School	-	26,654	-	-	26,654	7,323	-	7,323
1104-00	Hiawatha Leadership Academy		-	219,582	-	-	219,582	60,329	-	60,329
1105-00	International Spanish Language Academy		-	86,310	-	-	86,310	23,713	-	23,713
1107-00	Minisinaakwaang Leadership Academy		-	50,770	-	-	50,770	13,949	-	13,949
1108-00	Noble Academy		-	147,234	-	-	147,234	40,452	-	40,452
1109-00	Pine Grove Leadership Academy		-	-	-	-	-	-	-	-
1110-00	Community School of Excellence		-	441,702	-	-	441,702	121,355	-	121,355
1112-00	Emily Grey Accelerated Charter School		-	1,269	-	-	1,269	349	-	349
1114-00	Becker ISD-726		-	969,715	-	-	969,715	266,422	-	266,422
1115-00	Glacial Hills Elementary		-	29,193	-	-	29,193	8,021	-	8,021
1116-00	Clarkfield Area Charter School		-	30,462	-	-	30,462	8,369	-	8,369
1117-00	Metro Tech Academy		-	3,808	-	-	3,808	1,046	-	1,046
1118-10	Belgrade/Brooten ISD-2364		-	264,006	-	-	264,006	72,534	-	72,534
1119-00	Lincoln International Charter School		-	62,194	-	-	62,194	17,087	-	17,087
1120-00	Belle Plaine ISD-716		-	418,856	-	-	418,856	115,078	-	115,078
1121-00	Team Academy		-	46,963	-	-	46,963	12,903	-	12,903
1123-00	Laura Jeffrey Academy		-	67,271	-	-	67,271	18,482	-	18,482
1126-00	The Davinci Academy of Arts And Science		-	112,964	-	-	112,964	31,036	-	31,036
1127-00	Global Academy		-	138,349	-	-	138,349	38,010	-	38,010
1129-00	Itasca Area Schools Collaborative		-	439,164	-	-	439,164	120,657	-	120,657
1130-00	Aspen Academy		-	60,924	-	-	60,924	16,739	-	16,739
1130-01	Bemidji ISD-31		-	2,839,335	-	-	2,839,335	780,087	-	780,087
1132-00	River's Edge Academy		-	33,001	-	-	33,001	9,067	-	9,067
1133-00	Cologne Charter School		-	114,233	-	-	114,233	31,385	-	31,385
1134-00	Bright Water Elementary Charter School		-	79,963	-	-	79,963	21,969	-	21,969
1135-00	Kipp Stand Academy		-	102,810	-	-	102,810	28,246	-	28,246
1136-00	Best Academy		-	356,662	-	-	356,662	97,990	-	97,990
1138-00	Beacon Preparatory		-	44,424	-	-	44,424	12,205	-	12,205
1140-00	Benson ISD-777		-	357,931	-	-	357,931	98,339	-	98,339
1141-00	Oshki Ogimaag Charter School		-	54,578	-	-	54,578	14,995	-	14,995
1142-00	Cannon River Stem School		-	64,732	-	-	64,732	17,785	-	17,785
1143-00	West Concord Public Charter School		-	10,154	-	-	10,154	2,790	-	2,790
1144-00	Bertha-Hewitt ISD-786		-	166,273	-	-	166,273	45,682	-	45,682
1146-00	Big Lake ISD-727		-	1,205,797	-	-	1,205,797	331,284	-	331,284
1150-00	Cornerstone Montessori Elementary School		-	44,424	-	-	44,424	12,205	-	12,205

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1151-00	Discovery Woods Montessori School	\$ 206,875	\$ 178,505	\$ 287,757	\$ 88,616	\$ 2,739	\$ -	\$ 18,397	\$ -	\$ 21,136
1152-00	B.O.L.D.-2534	860,164	742,205	1,196,464	368,456	11,391	-	76,492	-	87,883
1153-00	Parnassus Preparatory School	370,197	319,430	514,934	158,576	4,902	-	32,920	-	37,822
1154-00	Rochester Stem Academy	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
1157-00	Step Academy ISD 4200	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
1158-00	Blackduck ISD-32	1,273,913	1,099,215	1,771,979	545,688	16,870	-	113,285	-	130,155
1159-00	Tri City United ISD 2905	2,313,731	1,996,437	3,218,337	991,101	30,639	-	205,753	-	236,392
1160-00	Minneapolis College Preparatory School	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
1162-00	Hennepin Elementary School	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
1163-00	Nasha Shkola Charter School	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
1164-00	Blooming Prairie ISD-756	435,526	375,800	605,805	186,560	5,767	-	38,730	-	44,497
1165-00	Mastery School	462,746	399,287	643,667	198,220	6,128	-	41,151	-	47,279
1166-00	Bloomington ISD - 271	25,810,355	22,270,843	35,901,497	11,056,021	341,788	-	2,295,232	-	2,637,020
1167-00	Upper Mississippi Academy	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
1169-00	West Side Summit Charter School	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
1170-00	Arch Academy Charter School	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
1171-00	Prodeo Academy	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
1175-00	Round Lake-Brewster School District	413,750	357,010	575,514	177,232	5,479	-	36,793	-	42,272
1176-00	Venture Academy Charter School	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
1177-00	Evansville ISD-208	451,858	389,892	628,522	193,556	5,984	-	40,182	-	46,166
1178-00	Blue Earth-Winnebago ISD-2860	2,259,291	1,949,462	3,142,612	967,781	29,918	-	200,911	-	230,829
1179-00	Oklee ISD-627	952,713	822,062	1,325,198	408,100	12,616	-	84,722	-	97,338
1180-00	Bdote Learning Center	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
1181-00	Northeast College Prep Charter School	10,888	9,395	15,145	4,664	144	-	968	-	1,112
1182-00	Art And Science Academy	5,444	4,697	7,573	2,332	72	-	484	-	556
1188-00	Braham ISD-314	1,339,242	1,155,585	1,862,849	573,672	17,735	-	119,095	-	136,830
1190-03	Brainerd ISD-181	11,203,904	9,667,453	15,584,324	4,799,260	148,365	-	996,327	-	1,144,692
1196-00	Breckenridge ISD-846	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
1198-00	Brewster ISD-513	-	-	-	-	-	-	-	-	-
1203-00	Brooklyn Center ISD-286	5,395,077	4,655,222	7,504,405	2,311,014	71,443	-	479,767	-	551,210
1205-00	Odyssey Charter ISD 4030	713,174	615,372	992,005	305,492	9,444	-	63,420	-	72,864
1208-00	Browerville ISD-787	669,621	577,792	931,425	286,836	8,867	-	59,547	-	68,414
1212-00	Browns Valley ISD-801	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
1222-00	Buffalo ISD - 877	8,852,064	7,638,133	12,312,979	3,791,835	117,222	-	787,186	-	904,408
1229-00	Burnsville ISD-191	17,116,169	14,768,937	23,808,122	7,331,814	226,657	-	1,522,086	-	1,748,743
1230-00	Butterfield ISD-836	484,523	418,077	673,958	207,548	6,416	-	43,087	-	49,503
1232-00	Byron ISD-531	2,368,172	2,043,412	3,294,063	1,014,421	31,360	-	210,594	-	241,954
1234-00	Caledonia ISD-299	1,159,588	1,000,567	1,612,955	496,716	15,356	-	103,118	-	118,474
1236-00	Cambridge-Isanti ISD-911	9,538,018	8,230,018	13,267,122	4,085,668	126,305	-	848,185	-	974,490
1238-00	Campbell Tintah ISD-852	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
1240-00	Canby ISD-891	865,608	746,902	1,204,037	370,788	11,463	-	76,976	-	88,439
1244-00	Cannon Falls ISD-252	1,497,120	1,291,812	2,082,453	641,301	19,825	-	133,134	-	152,959
1250-00	Carlton ISD-93	1,018,042	878,432	1,416,068	436,084	13,481	-	90,531	-	104,012
1258-00	Cass Lake ISD-115	2,602,267	2,245,405	3,619,683	1,114,697	34,460	-	231,411	-	265,871
1262-00	World Learner Charter ISD-4016	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
1264-10	Eastern Carver County Schools ISD-112	17,181,498	14,825,307	23,898,993	7,359,798	227,522	-	1,527,895	-	1,755,417

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.									
1151-00	Discovery Woods Montessori School	\$ -	\$ 48,232	\$ -	\$ -	\$ 48,232	\$ 13,251	\$ -	\$ 13,251
1152-00	B.O.L.D.-2534	-	200,543	-	-	200,543	55,098	-	55,098
1153-00	Parnassus Preparatory School	-	86,310	-	-	86,310	23,713	-	23,713
1154-00	Rochester Stem Academy	-	31,732	-	-	31,732	8,718	-	8,718
1157-00	Step Academy ISD 4200	-	67,271	-	-	67,271	18,482	-	18,482
1158-00	Blackduck ISD-32	-	297,007	-	-	297,007	81,600	-	81,600
1159-00	Tri City United ISD 2905	-	539,436	-	-	539,436	148,206	-	148,206
1160-00	Minneapolis College Preparatory School	-	24,116	-	-	24,116	6,626	-	6,626
1162-00	Hennepin Elementary School	-	67,271	-	-	67,271	18,482	-	18,482
1163-00	Nasha Shkola Charter School	-	8,885	-	-	8,885	2,441	-	2,441
1164-00	Blooming Prairie ISD-756	-	101,541	-	-	101,541	27,898	-	27,898
1165-00	Mastery School	-	107,887	-	-	107,887	29,641	-	29,641
1166-00	Bloomington ISD - 271	-	6,017,562	-	-	6,017,562	1,653,282	-	1,653,282
1167-00	Upper Mississippi Academy	-	31,732	-	-	31,732	8,718	-	8,718
1169-00	West Side Summit Charter School	-	33,001	-	-	33,001	9,067	-	9,067
1170-00	Arch Academy Charter School	-	13,962	-	-	13,962	3,836	-	3,836
1171-00	Prodeo Academy	-	7,616	-	-	7,616	2,092	-	2,092
1175-00	Round Lake-Brewster School District	-	96,464	-	-	96,464	26,503	-	26,503
1176-00	Venture Academy Charter School	-	44,424	-	-	44,424	12,205	-	12,205
1177-00	Evansville ISD-208	-	105,349	-	-	105,349	28,944	-	28,944
1178-00	Blue Earth-Winnebago ISD-2860	-	526,743	-	-	526,743	144,719	-	144,719
1179-00	Oklee ISD-627	-	222,121	-	-	222,121	61,026	-	61,026
1180-00	Bdote Learning Center	-	20,308	-	-	20,308	5,580	-	5,580
1181-00	Northeast College Prep Charter School	-	2,539	-	-	2,539	697	-	697
1182-00	Art And Science Academy	-	1,269	-	-	1,269	349	-	349
1188-00	Braham ISD-314	-	312,238	-	-	312,238	85,785	-	85,785
1190-03	Brainerd ISD-181	-	2,612,137	-	-	2,612,137	717,666	-	717,666
1196-00	Breckenridge ISD-846	-	304,622	-	-	304,622	83,693	-	83,693
1198-00	Brewster ISD-513	-	-	-	-	-	-	-	-
1203-00	Brooklyn Center ISD-286	-	1,257,837	-	-	1,257,837	345,582	-	345,582
1205-00	Odyssey Charter ISD 4030	-	166,273	-	-	166,273	45,682	-	45,682
1208-00	Browerville ISD-787	-	156,119	-	-	156,119	42,893	-	42,893
1212-00	Browns Valley ISD-801	-	45,693	-	-	45,693	12,554	-	12,554
1222-00	Buffalo ISD - 877	-	2,063,817	-	-	2,063,817	567,019	-	567,019
1229-00	Burnsville ISD-191	-	3,990,553	-	-	3,990,553	1,096,376	-	1,096,376
1230-00	Butterfield ISD-836	-	112,964	-	-	112,964	31,036	-	31,036
1232-00	Byron ISD-531	-	552,128	-	-	552,128	151,693	-	151,693
1234-00	Caledonia ISD-299	-	270,352	-	-	270,352	74,277	-	74,277
1236-00	Cambridge-Isanti ISD-911	-	2,223,744	-	-	2,223,744	610,957	-	610,957
1238-00	Campbell Tintah ISD-852	-	67,271	-	-	67,271	18,482	-	18,482
1240-00	Canby ISD-891	-	201,812	-	-	201,812	55,446	-	55,446
1244-00	Cannon Falls ISD-252	-	349,047	-	-	349,047	95,898	-	95,898
1250-00	Carlton ISD-93	-	237,352	-	-	237,352	65,211	-	65,211
1258-00	Cass Lake ISD-115	-	606,706	-	-	606,706	166,688	-	166,688
1262-00	World Learner Charter ISD-4016	-	53,309	-	-	53,309	14,646	-	14,646
1264-10	Eastern Carver County Schools ISD-112	-	4,005,785	-	-	4,005,785	1,100,560	-	1,100,560

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1266-00	Chosen Valley ISD-227	\$ 1,448,124	\$ 1,249,535	\$ 2,014,300	\$ 620,313	\$ 19,176	\$ -	\$ 128,777	\$ -	\$ 147,953
1270-00	Chisholm ISD-695	1,404,571	1,211,955	1,953,720	601,657	18,600	-	124,904	-	143,504
1273-00	Alberta-Chokio ISD-771	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
1274-00	Centennial ISD-12	11,018,806	9,507,738	15,326,857	4,719,972	145,914	-	979,867	-	1,125,781
1276-00	Maccray ISD 2180	1,268,469	1,094,517	1,764,406	543,356	16,797	-	112,801	-	129,598
1288-00	Clearbrook/Gonvick ISD-2311	615,180	530,817	855,699	263,516	8,146	-	54,706	-	62,852
1294-00	Cleveland ISD-391	811,167	699,927	1,128,311	347,468	10,742	-	72,134	-	82,876
1296-00	Climax ISD-592	293,980	253,665	408,918	125,928	3,893	-	26,143	-	30,036
1298-00	Clinton-Graceville-Beardsley ISD-2888	827,499	714,020	1,151,029	354,464	10,958	-	73,587	-	84,545
1300-00	Cloquet ISD-94	4,583,910	3,955,294	6,376,094	1,963,546	60,701	-	407,632	-	468,333
1305-01	Cold Spring ISD-750	2,939,800	2,536,649	4,089,181	1,259,281	38,930	-	261,427	-	300,357
1306-00	Greenway ISD-316	1,823,765	1,573,662	2,536,807	781,221	24,151	-	162,182	-	186,333
1308-00	Columbia Heights ISD-13	5,727,166	4,941,769	7,966,331	2,453,266	75,841	-	509,298	-	585,139
1310-00	Comfrey ISD-81	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
1318-00	Lakeview ISD-2167	740,394	638,860	1,029,868	317,152	9,805	-	65,841	-	75,646
1322-00	Cromwell ISD-95	571,628	493,237	795,119	244,860	7,570	-	50,833	-	58,403
1323-01	Crookston ISD-593	2,308,287	1,991,740	3,210,765	988,769	30,567	-	205,269	-	235,836
1324-00	Crosby Ironton ISD-182	1,622,334	1,399,855	2,256,622	694,937	21,483	-	144,269	-	165,752
1333-00	Dakota County Intermediate District 917	5,297,084	4,570,667	7,368,099	2,269,038	70,146	-	471,053	-	541,199
1344-00	Cokato-Dassel ISD-466	3,402,546	2,935,937	4,732,849	1,457,501	45,058	-	302,578	-	347,636
1348-01	Boyd-Dawson ISD-378	1,028,930	887,827	1,431,213	440,748	13,625	-	91,499	-	105,124
1354-00	Deer River ISD-317	1,823,765	1,573,662	2,536,807	781,221	24,151	-	162,182	-	186,333
1362-01	Delano ISD-879	3,168,451	2,733,944	4,407,229	1,357,225	41,958	-	281,760	-	323,718
1366-01	Detroit Lakes ISD-22	4,578,466	3,950,597	6,368,521	1,961,214	60,629	-	407,148	-	467,777
1372-00	Dilworth-Glyndon-Felton ISD-2164	1,742,104	1,503,200	2,423,219	746,241	23,069	-	154,920	-	177,989
1374-00	Claremont/Dodge Center/Concord ISD-2125	1,529,785	1,319,997	2,127,889	655,293	20,258	-	136,039	-	156,297
1382-02	Duluth ISD-709	14,802,437	12,772,500	20,589,785	6,340,713	196,018	-	1,316,333	-	1,512,351
1386-01	Eagle Valley ISD-2759	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
1390-01	East Grand Forks ISD-595	2,683,928	2,315,867	3,733,271	1,149,677	35,541	-	238,673	-	274,214
1398-00	Eden Prairie ISD - 272	21,373,435	18,442,381	29,729,863	9,155,440	283,033	-	1,900,671	-	2,183,704
1400-00	Eden Valley-Watkins ISD 463	1,175,920	1,014,660	1,635,673	503,712	15,572	-	104,571	-	120,143
1402-00	Edgerton ISD-581	511,743	441,565	711,820	219,208	6,777	-	45,508	-	52,285
1404-00	Edina ISD - 273	16,326,778	14,087,800	22,710,101	6,993,674	216,204	-	1,451,888	-	1,668,092
1414-01	Elk River ISD-728	20,965,129	18,090,069	29,161,921	8,980,540	277,626	-	1,864,362	-	2,141,988
1420-00	Ellsworth ISD-514	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
1424-00	Ely ISD-696	1,007,154	869,037	1,400,923	431,420	13,337	-	89,563	-	102,900
1438-00	Esko ISD-99	1,399,127	1,207,257	1,946,147	599,325	18,528	-	124,420	-	142,948
1442-00	Eveleth-Gilbert ISD-2154	1,861,873	1,606,545	2,589,815	797,545	24,655	-	165,570	-	190,225
1446-00	Dover-Eyota ISD-533	1,644,110	1,418,645	2,286,913	704,265	21,772	-	146,205	-	167,977
1450-00	Fairmont/Ceylon ISD-2752	2,014,307	1,738,075	2,801,846	862,841	26,674	-	179,126	-	205,800
1452-00	Faribault ISD-656	6,429,451	5,547,746	8,943,191	2,754,094	85,141	-	571,750	-	656,891
1454-20	Farmington ISD-192	8,830,288	7,619,343	12,282,689	3,782,507	116,933	-	785,249	-	902,182
1460-00	Fergus Falls ISD-544	3,435,211	2,964,122	4,778,284	1,471,493	45,490	-	305,482	-	350,972
1462-00	Fertile ISD-599	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
1468-00	Fisher Public School	332,089	286,547	461,926	142,252	4,398	-	29,532	-	33,930
1470-00	Floodwood ISD-698	636,957	549,607	885,989	272,844	8,435	-	56,643	-	65,078

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1266-00	Chosen Valley ISD-227	\$ -	\$ 337,623	\$ -	\$ -	\$ 337,623	\$ 92,760	\$ -	\$ 92,760
1270-00	Chisholm ISD-695	-	327,469	-	-	327,469	89,970	-	89,970
1273-00	Alberta-Chokio ISD-771	-	36,809	-	-	36,809	10,113	-	10,113
1274-00	Centennial ISD-12	-	2,568,982	-	-	2,568,982	705,809	-	705,809
1276-00	Maccray ISD 2180	-	295,738	-	-	295,738	81,252	-	81,252
1288-00	Clearbrook/Gonvick ISD-2311	-	143,426	-	-	143,426	39,405	-	39,405
1294-00	Cleveland ISD-391	-	189,120	-	-	189,120	51,959	-	51,959
1296-00	Climax ISD-592	-	68,540	-	-	68,540	18,831	-	18,831
1298-00	Clinton-Graceville-Beardsley ISD-2888	-	192,928	-	-	192,928	53,005	-	53,005
1300-00	Cloquet ISD-94	-	1,068,717	-	-	1,068,717	293,622	-	293,622
1305-01	Cold Spring ISD-750	-	685,400	-	-	685,400	188,309	-	188,309
1306-00	Greenway ISD-316	-	425,202	-	-	425,202	116,821	-	116,821
1308-00	Columbia Heights ISD-13	-	1,335,262	-	-	1,335,262	366,853	-	366,853
1310-00	Comfrey ISD-81	-	55,847	-	-	55,847	15,344	-	15,344
1318-00	Lakeview ISD-2167	-	172,619	-	-	172,619	47,426	-	47,426
1322-00	Cromwell ISD-95	-	133,272	-	-	133,272	36,616	-	36,616
1323-01	Crookston ISD-593	-	538,166	-	-	538,166	147,857	-	147,857
1324-00	Crosby Ironton ISD-182	-	378,239	-	-	378,239	103,919	-	103,919
1333-00	Dakota County Intermediate District 917	-	1,234,990	-	-	1,234,990	339,305	-	339,305
1344-00	Cokato-Dassel ISD-466	-	793,288	-	-	793,288	217,950	-	217,950
1348-01	Boyd-Dawson ISD-378	-	239,890	-	-	239,890	65,908	-	65,908
1354-00	Deer River ISD-317	-	425,202	-	-	425,202	116,821	-	116,821
1362-01	Delano ISD-879	-	738,709	-	-	738,709	202,955	-	202,955
1366-01	Detroit Lakes ISD-22	-	1,067,448	-	-	1,067,448	293,274	-	293,274
1372-00	Dilworth-Glyndon-Felton ISD-2164	-	406,163	-	-	406,163	111,590	-	111,590
1374-00	Claremont/Dodge Center/Concord ISD-2125	-	356,662	-	-	356,662	97,990	-	97,990
1382-02	Duluth ISD-709	-	3,451,118	-	-	3,451,118	948,170	-	948,170
1386-01	Eagle Valley ISD-2759	-	102,810	-	-	102,810	28,246	-	28,246
1390-01	East Grand Forks ISD-595	-	625,745	-	-	625,745	171,919	-	171,919
1398-00	Eden Prairie ISD - 272	-	4,983,115	-	-	4,983,115	1,369,075	-	1,369,075
1400-00	Eden Valley-Watkins ISD 463	-	274,160	-	-	274,160	75,324	-	75,324
1402-00	Edgerton ISD-581	-	119,310	-	-	119,310	32,780	-	32,780
1404-00	Edina ISD - 273	-	3,806,511	-	-	3,806,511	1,045,811	-	1,045,811
1414-01	Elk River ISD-728	-	4,887,920	-	-	4,887,920	1,342,921	-	1,342,921
1420-00	Ellsworth ISD-514	-	72,348	-	-	72,348	19,877	-	19,877
1424-00	Ely ISD-696	-	234,813	-	-	234,813	64,513	-	64,513
1438-00	Esko ISD-99	-	326,200	-	-	326,200	89,621	-	89,621
1442-00	Eveleth-Gilbert ISD-2154	-	434,087	-	-	434,087	119,262	-	119,262
1446-00	Dover-Eyota ISD-533	-	383,317	-	-	383,317	105,313	-	105,313
1450-00	Fairmont/Ceylon ISD-2752	-	469,626	-	-	469,626	129,026	-	129,026
1452-00	Faribault ISD-656	-	1,498,996	-	-	1,498,996	411,838	-	411,838
1454-20	Farmington ISD-192	-	2,058,740	-	-	2,058,740	565,624	-	565,624
1460-00	Fergus Falls ISD-544	-	800,903	-	-	800,903	220,042	-	220,042
1462-00	Fertile ISD-599	-	223,390	-	-	223,390	61,375	-	61,375
1468-00	Fisher Public School	-	77,425	-	-	77,425	21,272	-	21,272
1470-00	Floodwood ISD-698	-	148,503	-	-	148,503	40,800	-	40,800

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1474-00	Foley ISD-51	\$ 2,689,373	\$ 2,320,565	\$ 3,740,844	\$ 1,152,009	\$ 35,613	\$ -	\$ 239,157	\$ -	\$ 274,770
1476-00	Forest Lake ISD - 831	13,631,961	11,762,537	18,961,685	5,839,333	180,518	-	1,212,246	-	1,392,764
1480-00	Fosston ISD-601	1,219,473	1,052,240	1,696,253	522,368	16,149	-	108,444	-	124,593
1486-01	Frazee-Vergas ISD-23	1,197,696	1,033,450	1,665,963	513,040	15,860	-	106,507	-	122,367
1494-00	Fridley ISD - 14	5,993,925	5,171,946	8,337,386	2,567,534	79,373	-	533,021	-	612,394
1498-00	Fulda ISD-505	713,174	615,372	992,005	305,492	9,444	-	63,420	-	72,864
1510-00	GFW ISD-2365	1,448,124	1,249,535	2,014,300	620,313	19,176	-	128,777	-	147,953
1514-00	Glencoe/Silver Lake ISD-2859	2,003,419	1,728,680	2,786,701	858,177	26,530	-	178,158	-	204,688
1518-00	Glenville-Emmons ISD-2886	484,523	418,077	673,958	207,548	6,416	-	43,087	-	49,503
1528-00	Goodhue ISD 253	658,733	568,397	916,280	282,172	8,723	-	58,579	-	67,302
1529-00	Goodhue County Education District ISD 60	985,377	850,247	1,370,633	422,092	13,049	-	87,626	-	100,675
1532-00	Goodridge ISD-561	500,855	432,170	696,675	214,544	6,632	-	44,539	-	51,171
1536-00	E Chain-Granada Huntley ISD-2536	435,526	375,800	605,805	186,560	5,767	-	38,730	-	44,497
1538-00	Cook County-ISD166	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
1540-00	Grand Meadow ISD-495	832,943	718,717	1,158,601	356,796	11,030	-	74,071	-	85,101
1541-00	Grand Rapids ISD-318	7,180,734	6,196,001	9,988,204	3,075,911	95,089	-	638,560	-	733,649
1542-00	Yellow Medicine Eastschools ISD-2190	1,366,463	1,179,072	1,900,712	585,333	18,095	-	121,515	-	139,610
1544-00	Greenbush/Middle River ISD-2683	1,007,154	869,037	1,400,923	431,420	13,337	-	89,563	-	102,900
1552-00	Grygla ISD-447	408,306	352,312	567,942	174,900	5,407	-	36,309	-	41,716
1558-00	Kittson Central ISD-2171	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
1560-00	Halstad/Hendrum ISD-2527	653,289	563,700	908,707	279,840	8,651	-	58,095	-	66,746
1564-00	Hancock ISD-768	435,526	375,800	605,805	186,560	5,767	-	38,730	-	44,497
1572-00	Harmony/Preston/Fountain ISD-2198	952,713	822,062	1,325,198	408,100	12,616	-	84,722	-	97,338
1574-00	Hastings ISD - 200	7,001,079	6,040,984	9,738,310	2,998,955	92,710	-	622,583	-	715,293
1576-00	Hawley ISD-150	1,137,811	981,777	1,582,665	487,388	15,067	-	101,182	-	116,249
1578-00	Hayfield ISD-203	903,716	779,785	1,257,045	387,112	11,967	-	80,365	-	92,332
1582-00	Buffalo Lake-Hector ISD-2159	865,608	746,902	1,204,037	370,788	11,463	-	76,976	-	88,439
1586-00	Hendricks ISD-402	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
1591-00	Intermediate District - 287	17,154,277	14,801,819	23,861,130	7,348,138	227,162	-	1,525,475	-	1,752,637
1594-00	Henning ISD-545	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
1598-00	Herman ISD-264	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
1600-00	Hermantown ISD-700	2,961,576	2,555,439	4,119,472	1,268,609	39,218	-	263,363	-	302,581
1602-00	Heron Lake-Okabena ISD-330	473,634	408,682	658,813	202,884	6,272	-	42,119	-	48,391
1604-00	Hiawatha Valley ISD-6013	664,177	573,095	923,852	284,504	8,795	-	59,063	-	67,858
1606-00	Hibbing ISD-701	3,103,122	2,677,574	4,316,358	1,329,241	41,092	-	275,951	-	317,043
1608-00	Hill City ISD-2	549,851	474,447	764,828	235,532	7,281	-	48,897	-	56,178
1612-00	Hills Beaver Creek ISD-671	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
1614-20	Hinckley/Finlayson ISD-2165	1,801,988	1,554,872	2,506,517	771,893	23,862	-	160,245	-	184,107
1622-00	Holdingford ISD-738	1,399,127	1,207,257	1,946,147	599,325	18,528	-	124,420	-	142,948
1632-10	Hopkins ISD-270	18,106,990	15,623,882	25,186,328	7,756,239	239,778	-	1,610,196	-	1,849,974
1634-00	Houston ISD-294	1,393,683	1,202,560	1,938,575	596,993	18,456	-	123,936	-	142,392
1636-00	Howard Lake-Waverly-Winsted ISD - 2687	2,068,748	1,785,050	2,877,572	886,161	27,395	-	183,967	-	211,362
1648-00	Hutchinson ISD-423	4,921,443	4,246,539	6,845,592	2,108,130	65,171	-	437,648	-	502,819
1649-00	International Falls ISD-361	2,242,958	1,935,370	3,119,894	960,785	29,702	-	199,459	-	229,161
1651-00	Inver Grove Heights ISD - 199	6,097,363	5,261,199	8,481,265	2,611,842	80,743	-	542,219	-	622,962
1652-00	Isle ISD-473	979,933	845,550	1,363,060	419,760	12,977	-	87,142	-	100,119

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1474-00	Foley ISD-51	\$ -	\$ 627,014	\$ -	\$ -	\$ 627,014	\$ 172,268	\$ -	\$ 172,268
1476-00	Forest Lake ISD - 831	-	3,178,227	-	-	3,178,227	873,195	-	873,195
1480-00	Fosston ISD-601	-	284,314	-	-	284,314	78,113	-	78,113
1486-01	Frazee-Vergas ISD-23	-	279,237	-	-	279,237	76,718	-	76,718
1494-00	Fridley ISD - 14	-	1,397,455	-	-	1,397,455	383,941	-	383,941
1498-00	Fulda ISD-505	-	166,273	-	-	166,273	45,682	-	45,682
1510-00	GFW ISD-2365	-	337,623	-	-	337,623	92,760	-	92,760
1514-00	Glencoe/Silver Lake ISD-2859	-	467,088	-	-	467,088	128,329	-	128,329
1518-00	Glennville-Emmons ISD-2886	-	112,964	-	-	112,964	31,036	-	31,036
1528-00	Goodhue ISD 253	-	153,580	-	-	153,580	42,195	-	42,195
1529-00	Goodhue County Education District ISD 60	-	229,736	-	-	229,736	63,118	-	63,118
1532-00	Goodridge ISD-561	-	116,772	-	-	116,772	32,082	-	32,082
1536-00	E Chain-Granada Huntley ISD-2536	-	101,541	-	-	101,541	27,898	-	27,898
1538-00	Cook County-ISD166	-	223,390	-	-	223,390	61,375	-	61,375
1540-00	Grand Meadow ISD-495	-	194,197	-	-	194,197	53,354	-	53,354
1541-00	Grand Rapids ISD-318	-	1,674,154	-	-	1,674,154	459,962	-	459,962
1542-00	Yellow Medicine Eastschools ISD-2190	-	318,584	-	-	318,584	87,529	-	87,529
1544-00	Greenbush/Middle River ISD-2683	-	234,813	-	-	234,813	64,513	-	64,513
1552-00	Grygla ISD-447	-	95,195	-	-	95,195	26,154	-	26,154
1558-00	Kittson Central ISD-2171	-	137,080	-	-	137,080	37,662	-	37,662
1560-00	Halstad/Hendrum ISD-2527	-	152,311	-	-	152,311	41,846	-	41,846
1564-00	Hancock ISD-768	-	101,541	-	-	101,541	27,898	-	27,898
1572-00	Harmony/Preston/Fountain ISD-2198	-	222,121	-	-	222,121	61,026	-	61,026
1574-00	Hastings ISD - 200	-	1,632,268	-	-	1,632,268	448,454	-	448,454
1576-00	Hawley ISD-150	-	265,275	-	-	265,275	72,882	-	72,882
1578-00	Hayfield ISD-203	-	210,697	-	-	210,697	57,888	-	57,888
1582-00	Buffalo Lake-Hector ISD-2159	-	201,812	-	-	201,812	55,446	-	55,446
1586-00	Hendricks ISD-402	-	44,424	-	-	44,424	12,205	-	12,205
1591-00	Intermediate District - 287	-	3,999,438	-	-	3,999,438	1,098,817	-	1,098,817
1594-00	Henning ISD-545	-	144,696	-	-	144,696	39,754	-	39,754
1598-00	Herman ISD-264	-	41,886	-	-	41,886	11,508	-	11,508
1600-00	Hermantown ISD-700	-	690,477	-	-	690,477	189,704	-	189,704
1602-00	Heron Lake-Okabena ISD-330	-	110,426	-	-	110,426	30,339	-	30,339
1604-00	Hiawatha Valley ISD-6013	-	154,850	-	-	154,850	42,544	-	42,544
1606-00	Hibbing ISD-701	-	723,478	-	-	723,478	198,770	-	198,770
1608-00	Hill City ISD-2	-	128,195	-	-	128,195	35,221	-	35,221
1612-00	Hills Beaver Creek ISD-671	-	124,387	-	-	124,387	34,175	-	34,175
1614-20	Hinckley/Finlayson ISD-2165	-	420,125	-	-	420,125	115,426	-	115,426
1622-00	Holdingford ISD-738	-	326,200	-	-	326,200	89,621	-	89,621
1632-10	Hopkins ISD-270	-	4,221,559	-	-	4,221,559	1,159,843	-	1,159,843
1634-00	Houston ISD-294	-	324,931	-	-	324,931	89,272	-	89,272
1636-00	Howard Lake-Waverly-Winsted ISD - 2687	-	482,319	-	-	482,319	132,514	-	132,514
1648-00	Hutchinson ISD-423	-	1,147,411	-	-	1,147,411	315,243	-	315,243
1649-00	International Falls ISD-361	-	522,935	-	-	522,935	143,673	-	143,673
1651-00	Inver Grove Heights ISD - 199	-	1,421,571	-	-	1,421,571	390,566	-	390,566
1652-00	Isle ISD-473	-	228,467	-	-	228,467	62,770	-	62,770

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1656-00	Ivanhoe ISD-403	\$ 195,987	\$ 169,110	\$ 272,612	\$ 83,952	\$ 2,595	\$ -	\$ 17,428	\$ -	\$ 20,023
1658-00	Jackson County Central ISD-2895	1,682,219	1,451,527	2,339,920	720,589	22,276	-	149,594	-	171,870
1662-00	Janesville/Pemberton/Waldorf ISD-2835	969,045	836,155	1,347,915	415,096	12,832	-	86,174	-	99,006
1668-00	Jordan ISD-717	2,406,281	2,076,295	3,347,071	1,030,745	31,865	-	213,983	-	245,848
1678-00	Tri-County Schools ISD-2358	560,740	483,842	779,973	240,196	7,425	-	49,865	-	57,290
1680-00	Kasson-Mantorville ISD-204	2,967,020	2,560,137	4,127,044	1,270,941	39,290	-	263,848	-	303,138
1682-00	Kelliher ISD-36	745,838	643,557	1,037,440	319,484	9,877	-	66,325	-	76,202
1690-00	Kenyon-Wanamingo ISD-2172	1,143,256	986,475	1,590,237	489,720	15,139	-	101,666	-	116,805
1692-00	Kerkhoven-Murdock-Sunburg ISD-775	756,726	652,952	1,052,586	324,148	10,021	-	67,293	-	77,314
1696-00	Kimball ISD-739	974,489	840,852	1,355,488	417,428	12,904	-	86,658	-	99,562
1700-00	Littlefork Big Falls ISD-362	675,065	582,490	938,997	289,168	8,939	-	60,031	-	68,970
1702-00	South Koochiching County ISD-363	1,001,710	864,340	1,393,351	429,088	13,265	-	89,079	-	102,344
1704-00	La Crescent ISD-300	1,861,873	1,606,545	2,589,815	797,545	24,655	-	165,570	-	190,225
1708-00	Lake County ISD-381	2,183,074	1,883,697	3,036,596	935,133	28,909	-	194,134	-	223,043
1710-00	Lake Benton ISD-404	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
1714-00	Lake City ISD-813	1,203,140	1,038,147	1,673,535	515,372	15,932	-	106,991	-	122,923
1716-00	Lake Crystal/Wellcome Memorial ISD-2071	1,290,246	1,113,307	1,794,696	552,684	17,086	-	114,737	-	131,823
1725-00	Lake Park-Audubon ISD-2889	1,072,483	925,407	1,491,794	459,404	14,202	-	95,372	-	109,574
1727-00	Lake of The Woods ISD-390	1,181,364	1,019,357	1,643,245	506,044	15,644	-	105,055	-	120,699
1730-00	Lakeville ISD - 194	16,990,955	14,660,894	23,633,954	7,278,178	224,999	-	1,510,951	-	1,735,950
1734-00	Red Rock Central ISD-2884	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
1736-00	Lancaster ISD-356	386,529	333,522	537,652	165,572	5,119	-	34,373	-	39,492
1740-01	Lanesboro ISD-229	740,394	638,860	1,029,868	317,152	9,805	-	65,841	-	75,646
1742-00	Laporte ISD-306	566,184	488,540	787,546	242,528	7,498	-	50,349	-	57,847
1743-00	Learning For Leadership Cs	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
1746-00	Leroy-Ostrander ISD-499	511,743	441,565	711,820	219,208	6,777	-	45,508	-	52,285
1748-00	Henderson-Le Sueur ISD-2397	1,393,683	1,202,560	1,938,575	596,993	18,456	-	123,936	-	142,392
1754-00	Lester Prairie ISD-424	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
1756-00	Lewiston ISD-857	1,339,242	1,155,585	1,862,849	573,672	17,735	-	119,095	-	136,830
1762-00	Chisago Lakes ISD-2144	5,297,084	4,570,667	7,368,099	2,269,038	70,146	-	471,053	-	541,199
1764-00	Litchfield ISD-465	2,901,691	2,503,767	4,036,173	1,242,957	38,425	-	258,038	-	296,463
1768-00	Little Falls ISD-482	4,300,818	3,711,024	5,982,321	1,842,282	56,953	-	382,458	-	439,411
1770-01	Long Prairie/Grey Eagle ISD-2753	1,910,870	1,648,822	2,657,968	818,533	25,304	-	169,928	-	195,232
1776-00	Lyle ISD-497	353,865	305,337	492,216	151,580	4,686	-	31,468	-	36,154
1778-00	Lynd ISD-415	299,424	258,362	416,491	128,260	3,965	-	26,627	-	30,592
1780-00	Canton-Mabel ISD-238	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
1782-00	Madelia ISD-837	1,001,710	864,340	1,393,351	429,088	13,265	-	89,079	-	102,344
1785-00	Lac Qui Parle ISD-2853	1,709,439	1,475,015	2,377,783	732,249	22,637	-	152,015	-	174,652
1788-00	Mahnomen ISD-432	838,387	723,415	1,166,174	359,128	11,102	-	74,555	-	85,657
1792-00	Mahtomedi ISD-832	4,039,503	3,485,544	5,618,838	1,730,345	53,492	-	359,220	-	412,712
1796-00	Mankato ISD-77	12,711,913	10,968,660	17,681,923	5,445,225	168,335	-	1,130,430	-	1,298,765
1798-00	Maple Lake ISD-881	1,518,897	1,310,602	2,112,744	650,629	20,114	-	135,071	-	155,185
1800-00	Maple River Schools ISD-2135	1,638,666	1,413,947	2,279,340	701,933	21,700	-	145,721	-	167,421
1804-00	Marshall ISD-413	3,614,865	3,119,139	5,028,179	1,548,449	47,869	-	321,458	-	369,327
1814-00	Mazeppa-Zumbrota ISD-2805	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
1818-00	Mc Gregor ISD-4	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1656-00	Ivanhoe ISD-403	\$ -	\$ 45,693	\$ -	\$ -	\$ 45,693	\$ 12,554	\$ -	\$ 12,554
1658-00	Jackson County Central ISD-2895	-	392,201	-	-	392,201	107,754	-	107,754
1662-00	Janesville/Pemberton/Waldorf ISD-2835	-	225,928	-	-	225,928	62,072	-	62,072
1668-00	Jordan ISD-717	-	561,013	-	-	561,013	154,134	-	154,134
1678-00	Tri-County Schools ISD-2358	-	130,734	-	-	130,734	35,918	-	35,918
1680-00	Kasson-Mantorville ISD-204	-	691,747	-	-	691,747	190,052	-	190,052
1682-00	Kelliher ISD-36	-	173,889	-	-	173,889	47,775	-	47,775
1690-00	Kenyon-Wanamingo ISD-2172	-	266,545	-	-	266,545	73,231	-	73,231
1692-00	Kerkhoven-Murdock-Sunburg ISD-775	-	176,427	-	-	176,427	48,472	-	48,472
1696-00	Kimball ISD-739	-	227,198	-	-	227,198	62,421	-	62,421
1700-00	Littlefork Big Falls ISD-362	-	157,388	-	-	157,388	43,241	-	43,241
1702-00	South Koochiching County ISD-363	-	233,544	-	-	233,544	64,164	-	64,164
1704-00	La Crescent ISD-300	-	434,087	-	-	434,087	119,262	-	119,262
1708-00	Lake County ISD-381	-	508,973	-	-	508,973	139,837	-	139,837
1710-00	Lake Benton ISD-404	-	44,424	-	-	44,424	12,205	-	12,205
1714-00	Lake City ISD-813	-	280,506	-	-	280,506	77,067	-	77,067
1716-00	Lake Crystal/Wellcome Memorial ISD-2071	-	300,815	-	-	300,815	82,647	-	82,647
1725-00	Lake Park-Audubon ISD-2889	-	250,044	-	-	250,044	68,698	-	68,698
1727-00	Lake of The Woods ISD-390	-	275,429	-	-	275,429	75,672	-	75,672
1730-00	Lakeville ISD - 194	-	3,961,360	-	-	3,961,360	1,088,355	-	1,088,355
1734-00	Red Rock Central ISD-2884	-	144,696	-	-	144,696	39,754	-	39,754
1736-00	Lancaster ISD-356	-	90,117	-	-	90,117	24,759	-	24,759
1740-01	Lanesboro ISD-229	-	172,619	-	-	172,619	47,426	-	47,426
1742-00	Laporte ISD-306	-	132,003	-	-	132,003	36,267	-	36,267
1743-00	Learning For Leadership Cs	-	111,695	-	-	111,695	30,687	-	30,687
1746-00	Leroy-Ostrander ISD-499	-	119,310	-	-	119,310	32,780	-	32,780
1748-00	Henderson-Le Sueur ISD-2397	-	324,931	-	-	324,931	89,272	-	89,272
1754-00	Lester Prairie ISD-424	-	67,271	-	-	67,271	18,482	-	18,482
1756-00	Lewiston ISD-857	-	312,238	-	-	312,238	85,785	-	85,785
1762-00	Chisago Lakes ISD-2144	-	1,234,990	-	-	1,234,990	339,305	-	339,305
1764-00	Litchfield ISD-465	-	676,516	-	-	676,516	185,868	-	185,868
1768-00	Little Falls ISD-482	-	1,002,715	-	-	1,002,715	275,489	-	275,489
1770-01	Long Prairie/Grey Eagle ISD-2753	-	445,510	-	-	445,510	122,401	-	122,401
1776-00	Lyle ISD-497	-	82,502	-	-	82,502	22,667	-	22,667
1778-00	Lynd ISD-415	-	69,809	-	-	69,809	19,180	-	19,180
1780-00	Canton-Mabel ISD-238	-	72,348	-	-	72,348	19,877	-	19,877
1782-00	Madelia ISD-837	-	233,544	-	-	233,544	64,164	-	64,164
1785-00	Lac Qui Parle ISD-2853	-	398,548	-	-	398,548	109,498	-	109,498
1788-00	Mahnomen ISD-432	-	195,466	-	-	195,466	53,703	-	53,703
1792-00	Mahtomedi ISD-832	-	941,791	-	-	941,791	258,750	-	258,750
1796-00	Mankato ISD-77	-	2,963,722	-	-	2,963,722	814,261	-	814,261
1798-00	Maple Lake ISD-881	-	354,124	-	-	354,124	97,293	-	97,293
1800-00	Maple River Schools ISD-2135	-	382,047	-	-	382,047	104,965	-	104,965
1804-00	Marshall ISD-413	-	842,789	-	-	842,789	231,550	-	231,550
1814-00	Mazeppa-Zumbrota ISD-2805	-	304,622	-	-	304,622	83,693	-	83,693
1818-00	Mc Gregor ISD-4	-	223,390	-	-	223,390	61,375	-	61,375

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1820-00	Win-E-Mac ISD-2609	\$ 680,509	\$ 587,187	\$ 946,570	\$ 291,500	\$ 9,012	\$ -	\$ 60,516	\$ -	\$ 69,528
1826-00	Medford ISD-763	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
1828-00	Melrose ISD-740	2,068,748	1,785,050	2,877,572	886,161	27,395	-	183,967	-	211,362
1832-01	Menahga ISD-821	1,224,917	1,056,937	1,703,826	524,700	16,221	-	108,928	-	125,149
1839-00	Mid State Education ISD-6979	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
1840-00	Milaca ISD-912	2,444,389	2,109,177	3,400,079	1,047,069	32,369	-	217,372	-	249,741
1844-00	Milroy ISD-635	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
1845-00	Cedar-Riverside Community ISD-4004	446,414	385,195	620,950	191,224	5,912	-	39,698	-	45,610
1846-00	Minneapolis Special ISD-1	107,117,600	92,427,990	148,997,651	45,884,471	1,418,482	-	9,525,624	-	10,944,106
1847-00	Cyber Village Academy ISD-4025	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
1850-00	Minneota ISD-414	615,180	530,817	855,699	263,516	8,146	-	54,706	-	62,852
1851-00	Minnesota Transitions ISD-4017	2,237,514	1,930,672	3,112,321	958,453	29,630	-	198,975	-	228,605
1852-00	Athlos Leadership Academy	555,296	479,145	772,401	237,864	7,353	-	49,381	-	56,734
1855-30	Minnetonka ISD-276	19,065,147	16,450,641	26,519,098	8,166,671	252,466	-	1,695,402	-	1,947,868
1856-00	Jennings Experiential High School	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
1860-00	Montevideo ISD-129	2,379,060	2,052,807	3,309,208	1,019,085	31,504	-	211,562	-	243,066
1864-00	Monticello ISD-882	6,010,258	5,186,039	8,360,104	2,574,530	79,590	-	534,473	-	614,063
1868-00	Moorhead ISD-152	9,668,675	8,342,758	13,448,863	4,141,636	128,035	-	859,804	-	987,839
1870-00	Moose Lake ISD-97	1,301,134	1,122,702	1,809,841	557,348	17,230	-	115,706	-	132,936
1872-00	Mora ISD-332	2,335,508	2,015,227	3,248,627	1,000,429	30,927	-	207,689	-	238,616
1876-00	Cedar Mountain ISD-2754	979,933	845,550	1,363,060	419,760	12,977	-	87,142	-	100,119
1878-00	Morris Area Public Schools	2,003,419	1,728,680	2,786,701	858,177	26,530	-	178,158	-	204,688
1886-00	Westonka ISD - 277	4,186,493	3,612,377	5,823,297	1,793,310	55,439	-	372,291	-	427,730
1887-01	Mounds View ISD-621	20,328,172	17,540,461	28,275,932	8,707,695	269,192	-	1,807,719	-	2,076,911
1888-00	Mountain Lake ISD-173	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
1890-00	Buhl-Mountain Iron ISD-712	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
1894-00	Nashwauk-Keewatin ISD-319	1,050,706	906,617	1,461,504	450,076	13,914	-	93,436	-	107,350
1900-00	Nett Lake ISD-707	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
1902-00	Nevis ISD-308	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
1908-00	New London-Spicer ISD-345	1,682,219	1,451,527	2,339,920	720,589	22,276	-	149,594	-	171,870
1910-20	New Prague ISD-721	6,173,580	5,326,964	8,587,281	2,644,490	81,752	-	548,997	-	630,749
1911-00	Minnesota River Valley Special Education Coop	5,444	4,697	7,573	2,332	72	-	484	-	556
1912-00	Hartland-N Richland-Ellendale ISD-2168	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
1913-00	New Ulm ISD-88	2,841,807	2,452,094	3,952,875	1,217,305	37,632	-	252,713	-	290,345
1914-00	New York Mills ISD-553	1,159,588	1,000,567	1,612,955	496,716	15,356	-	103,118	-	118,474
1918-00	Marshall County Central ISD-441	734,950	634,162	1,022,295	314,820	9,732	-	65,357	-	75,089
1922-00	Nicollet ISD-507	762,170	657,650	1,060,158	326,480	10,093	-	67,777	-	77,870
1928-10	North Branch ISD-138	5,073,877	4,378,069	7,057,624	2,173,426	67,190	-	451,204	-	518,394
1930-01	North St Paul-Maplewood ISD-622	25,004,632	21,575,613	34,780,759	10,710,885	331,119	-	2,223,582	-	2,554,701
1931-01	East Metro Integration District 6067	397,417	342,917	552,797	170,236	5,263	-	35,341	-	40,604
1932-00	Northfield ISD-659	6,440,340	5,557,141	8,958,336	2,758,758	85,285	-	572,719	-	658,004
1934-00	Norwood ISD-108	1,072,483	925,407	1,491,794	459,404	14,202	-	95,372	-	109,574
1940-00	Ogilvie ISD-333	1,099,703	948,895	1,529,657	471,064	14,563	-	97,793	-	112,356
1968-00	Onamia ISD-480	2,275,623	1,963,555	3,165,329	974,777	30,134	-	202,364	-	232,498
1976-00	Orono ISD - 278	4,496,805	3,880,134	6,254,933	1,926,234	59,548	-	399,886	-	459,434
1980-00	Ortonville ISD-2903	1,045,262	901,920	1,453,931	447,744	13,842	-	92,952	-	106,794

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1820-00	Win-E-Mac ISD-2609	\$ -	\$ 158,658	\$ -	\$ -	\$ 158,658	\$ 43,590	\$ -	\$ 43,590
1826-00	Medford ISD-763	-	144,696	-	-	144,696	39,754	-	39,754
1828-00	Melrose ISD-740	-	482,319	-	-	482,319	132,514	-	132,514
1832-01	Menahga ISD-821	-	285,584	-	-	285,584	78,462	-	78,462
1839-00	Mid State Education ISD-6979	-	124,387	-	-	124,387	34,175	-	34,175
1840-00	Milaca ISD-912	-	569,898	-	-	569,898	156,575	-	156,575
1844-00	Milroy ISD-635	-	22,847	-	-	22,847	6,277	-	6,277
1845-00	Cedar-Riverside Community ISD-4004	-	104,079	-	-	104,079	28,595	-	28,595
1846-00	Minneapolis Special ISD-1	-	24,973,960	-	-	24,973,960	6,861,415	-	6,861,415
1847-00	Cyber Village Academy ISD-4025	-	38,078	-	-	38,078	10,462	-	10,462
1850-00	Minneota ISD-414	-	143,426	-	-	143,426	39,405	-	39,405
1851-00	Minnesota Transitions ISD-4017	-	521,666	-	-	521,666	143,324	-	143,324
1852-00	Athlos Leadership Academy	-	129,465	-	-	129,465	35,569	-	35,569
1855-30	Minnetonka ISD-276	-	4,444,949	-	-	4,444,949	1,221,217	-	1,221,217
1856-00	Jennings Experiential High School	-	13,962	-	-	13,962	3,836	-	3,836
1860-00	Montevideo ISD-129	-	554,667	-	-	554,667	152,391	-	152,391
1864-00	Monticello ISD-882	-	1,401,263	-	-	1,401,263	384,987	-	384,987
1868-00	Moorhead ISD-152	-	2,254,206	-	-	2,254,206	619,327	-	619,327
1870-00	Moose Lake ISD-97	-	303,353	-	-	303,353	83,344	-	83,344
1872-00	Mora ISD-332	-	544,513	-	-	544,513	149,601	-	149,601
1876-00	Cedar Mountain ISD-2754	-	228,467	-	-	228,467	62,770	-	62,770
1878-00	Morris Area Public Schools	-	467,088	-	-	467,088	128,329	-	128,329
1886-00	Westonka ISD - 277	-	976,061	-	-	976,061	268,166	-	268,166
1887-01	Mounds View ISD-621	-	4,739,417	-	-	4,739,417	1,302,120	-	1,302,120
1888-00	Mountain Lake ISD-173	-	223,390	-	-	223,390	61,375	-	61,375
1890-00	Buhl-Mountain Iron ISD-712	-	304,622	-	-	304,622	83,693	-	83,693
1894-00	Nashwauk-Keewatin ISD-319	-	244,967	-	-	244,967	67,303	-	67,303
1900-00	Nett Lake ISD-707	-	102,810	-	-	102,810	28,246	-	28,246
1902-00	Nevis ISD-308	-	223,390	-	-	223,390	61,375	-	61,375
1908-00	New London-Spicer ISD-345	-	392,201	-	-	392,201	107,754	-	107,754
1910-20	New Prague ISD-721	-	1,439,341	-	-	1,439,341	395,448	-	395,448
1911-00	Minnesota River Valley Special Education Coop	-	1,269	-	-	1,269	349	-	349
1912-00	Hartland-N Richland-Ellendale ISD-2168	-	304,622	-	-	304,622	83,693	-	83,693
1913-00	New Ulm ISD-88	-	662,554	-	-	662,554	182,032	-	182,032
1914-00	New York Mills ISD-553	-	270,352	-	-	270,352	74,277	-	74,277
1918-00	Marshall County Central ISD-441	-	171,350	-	-	171,350	47,077	-	47,077
1922-00	Nicollet ISD-507	-	177,696	-	-	177,696	48,821	-	48,821
1928-10	North Branch ISD-138	-	1,182,950	-	-	1,182,950	325,007	-	325,007
1930-01	North St Paul-Maplewood ISD-622	-	5,829,711	-	-	5,829,711	1,601,671	-	1,601,671
1931-01	East Metro Integration District 6067	-	92,656	-	-	92,656	25,457	-	25,457
1932-00	Northfield ISD-659	-	1,501,535	-	-	1,501,535	412,536	-	412,536
1934-00	Norwood ISD-108	-	250,044	-	-	250,044	68,698	-	68,698
1940-00	Ogilvie ISD-333	-	256,391	-	-	256,391	70,441	-	70,441
1968-00	Onamia ISD-480	-	530,551	-	-	530,551	145,765	-	145,765
1976-00	Orono ISD - 278	-	1,048,409	-	-	1,048,409	288,043	-	288,043
1980-00	Ortonville ISD-2903	-	243,698	-	-	243,698	66,954	-	66,954

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
1982-00	Osakis ISD-213	\$ 1,518,897	\$ 1,310,602	\$ 2,112,744	\$ 650,629	\$ 20,114	\$ -	\$ 135,071	\$ -	\$ 155,185
1986-00	Osseo ISD-279	43,280,388	37,345,117	60,201,836	18,539,416	573,131	-	3,848,786	-	4,421,917
1989-00	Owatonna ISD -761	6,826,869	5,890,664	9,495,988	2,924,331	90,403	-	607,091	-	697,494
1992-00	Park Rapids ISD-309	2,477,054	2,137,362	3,445,514	1,061,061	32,802	-	220,276	-	253,078
1994-00	Parkers Prairie ISD-547	903,716	779,785	1,257,045	387,112	11,967	-	80,365	-	92,332
1996-00	Paynesville ISD-741	1,284,801	1,108,610	1,787,124	550,352	17,014	-	114,253	-	131,267
1998-00	Pelican Rapid ISD-548	1,371,907	1,183,770	1,908,285	587,665	18,167	-	121,999	-	140,166
2006-01	Pequot Lakes ISD-186	2,618,600	2,259,497	3,642,400	1,121,693	34,676	-	232,864	-	267,540
2008-00	Perham ISD-549	1,801,988	1,554,872	2,506,517	771,893	23,862	-	160,245	-	184,107
2014-00	Pierz ISD-484	1,758,436	1,517,292	2,445,936	753,237	23,286	-	156,372	-	179,658
2016-00	Pillager ISD-116	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
2023-00	Pine City ISD-578	2,471,610	2,132,665	3,437,941	1,058,729	32,730	-	219,792	-	252,522
2026-00	Pine Island ISD-255	1,513,453	1,305,905	2,105,171	648,297	20,042	-	134,586	-	154,628
2028-00	Backus-Pine River ISD-2174	1,910,870	1,648,822	2,657,968	818,533	25,304	-	169,928	-	195,232
2034-00	Pipestone-Jasper ISD-2689	1,927,202	1,662,915	2,680,686	825,529	25,521	-	171,380	-	196,901
2056-00	Princeton ISD-477	4,573,022	3,945,899	6,360,949	1,958,882	60,557	-	406,664	-	467,221
2057-00	Prinsburg-Common ISD-815	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
2058-20	Prior Lake ISD-719	11,100,467	9,578,200	15,440,446	4,754,952	146,996	-	987,129	-	1,134,125
2058-21	Prior Lake ISD-719	-	-	-	-	-	-	-	-	-
2060-00	Proctor ISD-704	2,645,820	2,282,985	3,680,263	1,133,353	35,037	-	235,284	-	270,321
2068-00	Randolph ISD-195	767,614	662,347	1,067,731	328,812	10,165	-	68,261	-	78,426
2076-00	Red Lake ISD-38	5,672,725	4,894,794	7,890,605	2,429,946	75,120	-	504,457	-	579,577
2078-00	Red Lake Falls ISD-630	685,953	591,885	954,142	293,832	9,084	-	61,000	-	70,084
2080-00	Red Wing ISD - 256	5,062,989	4,368,674	7,042,479	2,168,762	67,046	-	450,235	-	517,281
2084-01	Redwood Falls ISD-2897	1,393,683	1,202,560	1,938,575	596,993	18,456	-	123,936	-	142,392
2086-00	Remer ISD-118	952,713	822,062	1,325,198	408,100	12,616	-	84,722	-	97,338
2088-00	Renville County West District 2890	1,110,591	958,290	1,544,802	475,728	14,707	-	98,761	-	113,468
2090-00	Richfield ISD - 280	8,345,765	7,201,266	11,608,731	3,574,959	110,517	-	742,162	-	852,679
2096-01	Robbinsdale ISD-281	25,663,365	22,144,010	35,697,038	10,993,057	339,842	-	2,282,161	-	2,622,003
2097-00	Rochester ISD-535	27,960,764	24,126,355	38,892,658	11,977,162	370,265	-	2,486,461	-	2,856,726
2098-00	Luverne ISD-2184	1,791,100	1,545,477	2,491,372	767,229	23,718	-	159,277	-	182,995
2102-00	Rockford ISD-883	2,351,840	2,029,320	3,271,345	1,007,425	31,144	-	209,142	-	240,286
2118-01	Roseau ISD-682	2,090,524	1,803,840	2,907,862	895,489	27,683	-	185,904	-	213,587
2120-00	Rosemount ISD - 196	46,590,385	40,201,196	64,805,951	19,957,273	616,963	-	4,143,133	-	4,760,096
2121-20	Roseville ISD-623	14,791,549	12,763,105	20,574,640	6,336,049	195,874	-	1,315,365	-	1,511,239
2124-00	Rothsay ISD-850	342,977	295,942	477,071	146,916	4,542	-	30,500	-	35,042
2126-00	Round Lake ISD-516	-	-	-	-	-	-	-	-	-
2128-01	Royalton ISD-485	1,317,466	1,136,795	1,832,559	564,344	17,446	-	117,158	-	134,604
2130-01	Rush City ISD-139	1,981,643	1,709,890	2,756,411	848,849	26,241	-	176,221	-	202,462
2132-00	Peterson-Rushford ISD-239	881,940	760,995	1,226,754	377,784	11,679	-	78,428	-	90,107
2142-00	St Anthony ISD -282	2,841,807	2,452,094	3,952,875	1,217,305	37,632	-	252,713	-	290,345
2144-00	St Charles ISD-858	1,116,035	962,987	1,552,374	478,060	14,779	-	99,245	-	114,024
2146-00	St Clair ISD-75	849,276	732,810	1,181,319	363,792	11,246	-	75,523	-	86,769
2148-00	St Cloud ISD-742	18,575,180	16,027,867	25,837,568	7,956,791	245,978	-	1,651,831	-	1,897,809
2152-00	St James ISD-840	1,899,982	1,639,427	2,642,823	813,869	25,160	-	168,959	-	194,119
2153-10	Achieve Language Academy	484,523	418,077	673,958	207,548	6,416	-	43,087	-	49,503

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
1982-00	Osakis ISD-213	\$ -	\$ 354,124	\$ -	\$ -	\$ 354,124	\$ 97,293	\$ -	\$ 97,293
1986-00	Osseo ISD-279	-	10,090,617	-	-	10,090,617	2,772,324	-	2,772,324
1989-00	Owatonna ISD -761	-	1,591,652	-	-	1,591,652	437,295	-	437,295
1992-00	Park Rapids ISD-309	-	577,513	-	-	577,513	158,668	-	158,668
1994-00	Parkers Prairie ISD-547	-	210,697	-	-	210,697	57,888	-	57,888
1996-00	Paynesville ISD-741	-	299,545	-	-	299,545	82,298	-	82,298
1998-00	Pelican Rapid ISD-548	-	319,854	-	-	319,854	87,877	-	87,877
2006-01	Pequot Lakes ISD-186	-	610,514	-	-	610,514	167,734	-	167,734
2008-00	Perham ISD-549	-	420,125	-	-	420,125	115,426	-	115,426
2014-00	Pierz ISD-484	-	409,971	-	-	409,971	112,637	-	112,637
2016-00	Pillager ISD-116	-	67,271	-	-	67,271	18,482	-	18,482
2023-00	Pine City ISD-578	-	576,244	-	-	576,244	158,319	-	158,319
2026-00	Pine Island ISD-255	-	352,854	-	-	352,854	96,944	-	96,944
2028-00	Backus-Pine River ISD-2174	-	445,510	-	-	445,510	122,401	-	122,401
2034-00	Pipestone-Jasper ISD-2689	-	449,318	-	-	449,318	123,447	-	123,447
2056-00	Princeton ISD-477	-	1,066,178	-	-	1,066,178	292,925	-	292,925
2057-00	Prinsburg-Common ISD-815	-	17,770	-	-	17,770	4,882	-	4,882
2058-20	Prior Lake ISD-719	-	2,588,021	-	-	2,588,021	711,040	-	711,040
2058-21	Prior Lake ISD-719	-	-	-	-	-	-	-	-
2060-00	Proctor ISD-704	-	616,860	-	-	616,860	169,478	-	169,478
2068-00	Randolph ISD-195	-	178,966	-	-	178,966	49,170	-	49,170
2076-00	Red Lake ISD-38	-	1,322,569	-	-	1,322,569	363,366	-	363,366
2078-00	Red Lake Falls ISD-630	-	159,927	-	-	159,927	43,939	-	43,939
2080-00	Red Wing ISD - 256	-	1,180,412	-	-	1,180,412	324,310	-	324,310
2084-01	Redwood Falls ISD-2897	-	324,931	-	-	324,931	89,272	-	89,272
2086-00	Remer ISD-118	-	222,121	-	-	222,121	61,026	-	61,026
2088-00	Renville County West District 2890	-	258,929	-	-	258,929	71,139	-	71,139
2090-00	Richfield ISD - 280	-	1,945,776	-	-	1,945,776	534,588	-	534,588
2096-01	Robbinsdale ISD-281	-	5,983,292	-	-	5,983,292	1,643,866	-	1,643,866
2097-00	Rochester ISD-535	-	6,518,919	-	-	6,518,919	1,791,026	-	1,791,026
2098-00	Luverne ISD-2184	-	417,587	-	-	417,587	114,729	-	114,729
2102-00	Rockford ISD-883	-	548,320	-	-	548,320	150,647	-	150,647
2118-01	Roseau ISD-682	-	487,396	-	-	487,396	133,908	-	133,908
2120-00	Rosemount ISD - 196	-	10,862,327	-	-	10,862,327	2,984,346	-	2,984,346
2121-20	Roseville ISD-623	-	3,448,579	-	-	3,448,579	947,472	-	947,472
2124-00	Rothsay ISD-850	-	79,963	-	-	79,963	21,969	-	21,969
2126-00	Round Lake ISD-516	-	-	-	-	-	-	-	-
2128-01	Royalton ISD-485	-	307,161	-	-	307,161	84,390	-	84,390
2130-01	Rush City ISD-139	-	462,011	-	-	462,011	126,934	-	126,934
2132-00	Peterson-Rushford ISD-239	-	205,620	-	-	205,620	56,493	-	56,493
2142-00	St Anthony ISD -282	-	662,554	-	-	662,554	182,032	-	182,032
2144-00	St Charles ISD-858	-	260,198	-	-	260,198	71,488	-	71,488
2146-00	St Clair ISD-75	-	198,005	-	-	198,005	54,400	-	54,400
2148-00	St Cloud ISD-742	-	4,330,715	-	-	4,330,715	1,189,833	-	1,189,833
2152-00	St James ISD-840	-	442,972	-	-	442,972	121,703	-	121,703
2153-10	Achieve Language Academy	-	112,964	-	-	112,964	31,036	-	31,036

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
2155-00	City Academy Charter School ISD-4000	\$ 217,763	\$ 187,900	\$ 302,902	\$ 93,280	\$ 2,884	\$ -	\$ 19,365	\$ -	\$ 22,249
2156-00	St Louis County ISD 2142	4,099,388	3,537,217	5,702,136	1,755,998	54,285	-	364,545	-	418,830
2157-00	Community of Peace Academy ISD - 4015	1,366,463	1,179,072	1,900,712	585,333	18,095	-	121,515	-	139,610
2158-00	Metro Deaf School Inc.	582,516	502,632	810,264	249,524	7,714	-	51,801	-	59,515
2160-20	St Louis Park ISD-283	10,283,856	8,873,576	14,304,562	4,405,152	136,182	-	914,510	-	1,050,692
2161-00	St Michael-Albertville ISD-885	7,697,921	6,642,264	10,707,597	3,297,451	101,938	-	684,551	-	786,489
2162-01	St Paul ISD-625	102,865,778	88,759,244	143,083,483	44,063,178	1,362,178	-	9,147,523	-	10,509,701
2166-00	St Peter ISD-508	2,814,586	2,428,607	3,915,012	1,205,645	37,272	-	250,292	-	287,564
2167-00	St Paul City School ISD 4029	930,937	803,272	1,294,907	398,772	12,328	-	82,785	-	95,113
2170-00	East Central ISD 2580	1,453,568	1,254,232	2,021,873	622,645	19,249	-	129,261	-	148,510
2172-11	Sartell ISD-748	5,133,762	4,429,742	7,140,922	2,199,078	67,983	-	456,529	-	524,512
2174-00	Sauk Centre ISD-743	1,540,673	1,329,392	2,143,034	659,957	20,402	-	137,007	-	157,409
2175-00	Sauk Centre West Education ISD-6026	353,865	305,337	492,216	151,580	4,686	-	31,468	-	36,154
2178-01	Sauk Rapids ISD-47	6,015,702	5,190,736	8,367,677	2,576,862	79,662	-	534,957	-	614,619
2184-00	Sebeka ISD-820	920,049	793,877	1,279,762	394,108	12,184	-	81,817	-	94,001
2185-00	Seven Hills Classical Academy	381,085	328,825	530,079	163,240	5,046	-	33,889	-	38,935
2188-00	Shakopee ISD - 720	10,703,049	9,235,283	14,887,649	4,584,716	141,733	-	951,788	-	1,093,521
2202-00	Murray County Central ISD-2169	1,094,259	944,197	1,522,084	468,732	14,490	-	97,309	-	111,799
2204-00	Sleepy Eye ISD-84	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
2205-00	Southland ISD-500	985,377	850,247	1,370,633	422,092	13,049	-	87,626	-	100,675
2206-00	South St Paul Special ISD -6	6,026,590	5,200,131	8,382,822	2,581,526	79,806	-	535,925	-	615,731
2207-00	Southside Family Charter ISD 4162	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
2213-01	South Washington County ISD-833	29,104,020	25,112,830	40,482,895	12,466,883	385,404	-	2,588,127	-	2,973,531
2214-01	Northeast Metro Intermediate ISD-916	10,022,540	8,648,096	13,941,079	4,293,216	132,721	-	891,272	-	1,023,993
2216-00	Spring Grove ISD-297	424,638	366,405	590,660	181,896	5,623	-	37,762	-	43,385
2217-00	Spring Lake Park ISD - 16	7,932,016	6,844,256	11,033,217	3,397,727	105,038	-	705,369	-	810,407
2219-00	Spectrum High School	783,947	676,440	1,090,448	335,808	10,381	-	69,714	-	80,095
2220-00	Springfield ISD-85	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
2224-01	Staples/Motley ISD-2170	2,781,922	2,400,422	3,869,577	1,191,653	36,839	-	247,387	-	284,226
2232-00	Stephen/Argyle ISD-2856	669,621	577,792	931,425	286,836	8,867	-	59,547	-	68,414
2238-00	Stewartville ISD-534	2,003,419	1,728,680	2,786,701	858,177	26,530	-	178,158	-	204,688
2240-00	Stillwater ISD-834	12,183,838	10,513,003	16,947,385	5,219,020	161,342	-	1,083,470	-	1,244,812
2242-00	New Heights Charter ISD-4003	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
2258-00	Swanville ISD-486	326,644	281,850	454,353	139,920	4,326	-	29,047	-	33,373
2270-00	Thief River Falls ISD-564	3,838,072	3,311,737	5,338,653	1,644,061	50,825	-	341,307	-	392,132
2280-01	Tracy Area School District ISD-2904	1,170,476	1,009,962	1,628,100	501,380	15,500	-	104,087	-	119,587
2286-00	Truman ISD-458	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
2288-01	Twin Valley/Gary ISD-2215	664,177	573,095	923,852	284,504	8,795	-	59,063	-	67,858
2292-00	Hitterdal-Ulen ISD-914	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
2294-00	Underwood ISD-550	849,276	732,810	1,181,319	363,792	11,246	-	75,523	-	86,769
2296-00	Upsala ISD-487	528,075	455,657	734,538	226,204	6,993	-	46,960	-	53,953
2302-00	Verndale ISD-818	860,164	742,205	1,196,464	368,456	11,391	-	76,492	-	87,883
2316-00	Virginia ISD-706	3,326,329	2,870,172	4,626,833	1,424,853	44,048	-	295,800	-	339,848
2318-00	Wabasha-Kellogg ISD-811	892,828	770,390	1,241,900	382,448	11,823	-	79,396	-	91,219
2320-00	Wabasso ISD-640	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
2322-00	Waconia ISD 110	5,650,949	4,876,004	7,860,315	2,420,618	74,831	-	502,521	-	577,352

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
2155-00	City Academy Charter School ISD-4000	\$ -	\$ 50,770	\$ -	\$ -	\$ 50,770	\$ 13,949	\$ -	\$ 13,949
2156-00	St Louis County ISD 2142	-	955,753	-	-	955,753	262,586	-	262,586
2157-00	Community of Peace Academy ISD - 4015	-	318,584	-	-	318,584	87,529	-	87,529
2158-00	Metro Deaf School Inc.	-	135,811	-	-	135,811	37,313	-	37,313
2160-20	St Louis Park ISD-283	-	2,397,632	-	-	2,397,632	658,732	-	658,732
2161-00	St Michael-Albertville ISD-885	-	1,794,734	-	-	1,794,734	493,090	-	493,090
2162-01	St Paul ISD-625	-	23,982,668	-	-	23,982,668	6,589,064	-	6,589,064
2166-00	St Peter ISD-508	-	656,207	-	-	656,207	180,288	-	180,288
2167-00	St Paul City School ISD 4029	-	217,043	-	-	217,043	59,631	-	59,631
2170-00	East Central ISD 2580	-	338,892	-	-	338,892	93,108	-	93,108
2172-11	Sartell ISD-748	-	1,196,912	-	-	1,196,912	328,843	-	328,843
2174-00	Sauk Centre ISD-743	-	359,201	-	-	359,201	98,688	-	98,688
2175-00	Sauk Centre West Education ISD-6026	-	82,502	-	-	82,502	22,667	-	22,667
2178-01	Sauk Rapids ISD-47	-	1,402,532	-	-	1,402,532	385,336	-	385,336
2184-00	Sebeka ISD-820	-	214,505	-	-	214,505	58,934	-	58,934
2185-00	Seven Hills Classical Academy	-	88,848	-	-	88,848	24,410	-	24,410
2188-00	Shakopee ISD - 720	-	2,495,365	-	-	2,495,365	685,584	-	685,584
2202-00	Murray County Central ISD-2169	-	255,121	-	-	255,121	70,093	-	70,093
2204-00	Sleepy Eye ISD-84	-	134,542	-	-	134,542	36,964	-	36,964
2205-00	Southland ISD-500	-	229,736	-	-	229,736	63,118	-	63,118
2206-00	South St Paul Special ISD -6	-	1,405,071	-	-	1,405,071	386,033	-	386,033
2207-00	Southside Family Charter ISD 4162	-	48,232	-	-	48,232	13,251	-	13,251
2213-01	South Washington County ISD-833	-	6,785,464	-	-	6,785,464	1,864,257	-	1,864,257
2214-01	Northeast Metro Intermediate ISD-916	-	2,336,708	-	-	2,336,708	641,994	-	641,994
2216-00	Spring Grove ISD-297	-	99,002	-	-	99,002	27,200	-	27,200
2217-00	Spring Lake Park ISD - 16	-	1,849,312	-	-	1,849,312	508,085	-	508,085
2219-00	Spectrum High School	-	182,773	-	-	182,773	50,216	-	50,216
2220-00	Springfield ISD-85	-	137,080	-	-	137,080	37,662	-	37,662
2224-01	Staples/Motley ISD-2170	-	648,592	-	-	648,592	178,196	-	178,196
2232-00	Stephen/Argyle ISD-2856	-	156,119	-	-	156,119	42,893	-	42,893
2238-00	Stewartville ISD-534	-	467,088	-	-	467,088	128,329	-	128,329
2240-00	Stillwater ISD-834	-	2,840,604	-	-	2,840,604	780,435	-	780,435
2242-00	New Heights Charter ISD-4003	-	22,847	-	-	22,847	6,277	-	6,277
2258-00	Swanville ISD-486	-	76,156	-	-	76,156	20,923	-	20,923
2270-00	Thief River Falls ISD-564	-	894,828	-	-	894,828	245,848	-	245,848
2280-01	Tracy Area School District ISD-2904	-	272,891	-	-	272,891	74,975	-	74,975
2286-00	Truman ISD-458	-	87,579	-	-	87,579	24,062	-	24,062
2288-01	Twin Valley/Gary ISD-2215	-	154,850	-	-	154,850	42,544	-	42,544
2292-00	Hitterdal-Ulen ISD-914	-	134,542	-	-	134,542	36,964	-	36,964
2294-00	Underwood ISD-550	-	198,005	-	-	198,005	54,400	-	54,400
2296-00	Upsala ISD-487	-	123,118	-	-	123,118	33,826	-	33,826
2302-00	Verndale ISD-818	-	200,543	-	-	200,543	55,098	-	55,098
2316-00	Virginia ISD-706	-	775,518	-	-	775,518	213,068	-	213,068
2318-00	Wabasha-Kellogg ISD-811	-	208,159	-	-	208,159	57,190	-	57,190
2320-00	Wabasso ISD-640	-	137,080	-	-	137,080	37,662	-	37,662
2322-00	Waconia ISD 110	-	1,317,492	-	-	1,317,492	361,971	-	361,971

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Outflow of Resources								
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)							
2324-00	Wadena ISD-2155	\$ 2,504,274	\$ 2,160,850	\$ 3,483,377	\$ 1,072,721	\$ 33,162	\$ -	\$ 222,697	\$ -	\$ 255,859
2332-00	Akeley-Hackensack-Walker ISD 113	1,861,873	1,606,545	2,589,815	797,545	24,655	-	165,570	-	190,225
2346-00	Warren Alvarado Oslo ISD-2176	822,055	709,322	1,143,456	352,132	10,886	-	73,103	-	83,989
2354-00	Warroad ISD-690	2,128,633	1,836,722	2,960,870	911,813	28,188	-	189,292	-	217,480
2356-00	Waseca ISD-829	3,544,092	3,058,072	4,929,735	1,518,133	46,932	-	315,165	-	362,097
2360-00	Watertown Mayer ISD-111	2,711,149	2,339,355	3,771,134	1,161,337	35,902	-	241,094	-	276,996
2362-00	Waterville-Elysian-Morristown ISD-2143	1,393,683	1,202,560	1,938,575	596,993	18,456	-	123,936	-	142,392
2368-00	Waubun ISD-435	892,828	770,390	1,241,900	382,448	11,823	-	79,396	-	91,219
2370-20	Wayzata ISD-284	21,830,737	18,836,971	30,365,958	9,351,328	289,089	-	1,941,337	-	2,230,426
2372-00	Martin County West ISD 2448	1,333,798	1,150,887	1,855,277	571,340	17,663	-	118,610	-	136,273
2374-00	United South Central Schools	1,377,351	1,188,467	1,915,857	589,997	18,239	-	122,483	-	140,722
2378-00	West St Paul ISD-197	10,218,527	8,817,206	14,213,691	4,377,168	135,317	-	908,701	-	1,044,018
2382-00	Wheaton ISD-803	669,621	577,792	931,425	286,836	8,867	-	59,547	-	68,414
2384-30	White Bear Lake ISD-624	15,684,377	13,533,495	21,816,540	6,718,498	207,697	-	1,394,761	-	1,602,458
2394-00	Willmar ISD-347	7,997,345	6,900,626	11,124,088	3,425,711	105,903	-	711,178	-	817,081
2398-00	Willow River ISD-577	838,387	723,415	1,166,174	359,128	11,102	-	74,555	-	85,657
2401-00	Bluffview Montessori ISD-4001	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
2402-00	Windom ISD-177	1,774,768	1,531,385	2,468,654	760,233	23,502	-	157,824	-	181,326
2408-00	Winona ISD-861	7,948,348	6,858,349	11,055,935	3,404,723	105,254	-	706,821	-	812,075
2416-01	Worthington ISD-518	5,433,186	4,688,104	7,557,413	2,327,338	71,948	-	483,156	-	555,104
2418-00	Wrenshall ISD-100	664,177	573,095	923,852	284,504	8,795	-	59,063	-	67,858
2434-00	Kingsland Public Schools ISD 2137	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
2439-00	Zumbro ISD-6012	419,194	361,707	583,087	179,564	5,551	-	37,278	-	42,829
3001-00	City of Fisher	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
3002-00	City of Federal Dam	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3003-00	City of Pease	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3004-00	City of St Mary's Point	5,444	4,697	7,573	2,332	72	-	484	-	556
3005-00	City of Arco	5,444	4,697	7,573	2,332	72	-	484	-	556
3006-00	City of Ottertail	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3008-00	City of Ada	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
3009-00	City of Lakeland Shores	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3012-01	City of Adams	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
3013-00	City of Adrian	522,631	450,960	726,966	223,872	6,921	-	46,476	-	53,397
3017-00	City of Conger	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3020-00	City of Lowry	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3021-00	Cass Lake Volunteer Fire Assn	-	-	-	-	-	-	-	-	-
3022-00	City of Taunton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3023-00	City of Sunfish Lake	-	-	-	-	-	-	-	-	-
3025-00	Stonebridge Community School	430,082	371,102	598,232	184,228	5,695	-	38,246	-	43,941
3026-00	City of St Martin	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3027-00	City of Waltham	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3029-00	City of Kilkenny	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3030-01	City of Afton	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
3031-00	City of Sabin	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
3032-00	City of Aitkin	364,753	314,732	507,361	156,244	4,830	-	32,436	-	37,266
3033-00	City of Darfur	10,888	9,395	15,145	4,664	144	-	968	-	1,112

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
2324-00	Wadena ISD-2155	\$ -	\$ 583,860	\$ -	\$ -	\$ 583,860	\$ 160,411	\$ -	\$ 160,411
2332-00	Akeley-Hackensack-Walker ISD 113	-	434,087	-	-	434,087	119,262	-	119,262
2346-00	Warren Alvarado Oslo ISD-2176	-	191,658	-	-	191,658	52,657	-	52,657
2354-00	Warroad ISD-690	-	496,281	-	-	496,281	136,350	-	136,350
2356-00	Waseca ISD-829	-	826,288	-	-	826,288	227,017	-	227,017
2360-00	Watertown Mayer ISD-111	-	632,091	-	-	632,091	173,663	-	173,663
2362-00	Waterville-Elysian-Morristown ISD-2143	-	324,931	-	-	324,931	89,272	-	89,272
2368-00	Waubun ISD-435	-	208,159	-	-	208,159	57,190	-	57,190
2370-20	Wayzata ISD-284	-	5,089,733	-	-	5,089,733	1,398,367	-	1,398,367
2372-00	Martin County West ISD 2448	-	310,969	-	-	310,969	85,436	-	85,436
2374-00	United South Central Schools	-	321,123	-	-	321,123	88,226	-	88,226
2378-00	West St Paul ISD-197	-	2,382,401	-	-	2,382,401	654,547	-	654,547
2382-00	Wheaton ISD-803	-	156,119	-	-	156,119	42,893	-	42,893
2384-30	White Bear Lake ISD-624	-	3,656,738	-	-	3,656,738	1,004,662	-	1,004,662
2394-00	Willmar ISD-347	-	1,864,543	-	-	1,864,543	512,270	-	512,270
2398-00	Willow River ISD-577	-	195,466	-	-	195,466	53,703	-	53,703
2401-00	Bluffview Montessori ISD-4001	-	78,694	-	-	78,694	21,621	-	21,621
2402-00	Windom ISD-177	-	413,779	-	-	413,779	113,683	-	113,683
2408-00	Winona ISD-861	-	1,853,120	-	-	1,853,120	509,131	-	509,131
2416-01	Worthington ISD-518	-	1,266,721	-	-	1,266,721	348,023	-	348,023
2418-00	Wrenshall ISD-100	-	154,850	-	-	154,850	42,544	-	42,544
2434-00	Kingsland Public Schools ISD 2137	-	251,313	-	-	251,313	69,047	-	69,047
2439-00	Zumbro ISD-6012	-	97,733	-	-	97,733	26,851	-	26,851
3001-00	City of Fisher	-	8,885	-	-	8,885	2,441	-	2,441
3002-00	City of Federal Dam	-	5,077	-	-	5,077	1,395	-	1,395
3003-00	City of Pease	-	2,539	-	-	2,539	697	-	697
3004-00	City of St Mary's Point	-	1,269	-	-	1,269	349	-	349
3005-00	City of Arco	-	1,269	-	-	1,269	349	-	349
3006-00	City of Ottertail	-	19,039	-	-	19,039	5,231	-	5,231
3008-00	City of Ada	-	144,696	-	-	144,696	39,754	-	39,754
3009-00	City of Lakeland Shores	-	2,539	-	-	2,539	697	-	697
3012-01	City of Adams	-	45,693	-	-	45,693	12,554	-	12,554
3013-00	City of Adrian	-	121,849	-	-	121,849	33,477	-	33,477
3017-00	City of Conger	-	3,808	-	-	3,808	1,046	-	1,046
3020-00	City of Lowry	-	3,808	-	-	3,808	1,046	-	1,046
3021-00	Cass Lake Volunteer Fire Assn	-	-	-	-	-	-	-	-
3022-00	City of Taunton	-	2,539	-	-	2,539	697	-	697
3023-00	City of Sunfish Lake	-	-	-	-	-	-	-	-
3025-00	Stonebridge Community School	-	100,272	-	-	100,272	27,549	-	27,549
3026-00	City of St Martin	-	12,693	-	-	12,693	3,487	-	3,487
3027-00	City of Waltham	-	3,808	-	-	3,808	1,046	-	1,046
3029-00	City of Killenny	-	3,808	-	-	3,808	1,046	-	1,046
3030-01	City of Afton	-	34,270	-	-	34,270	9,415	-	9,415
3031-00	City of Sabin	-	13,962	-	-	13,962	3,836	-	3,836
3032-00	City of Aitkin	-	85,040	-	-	85,040	23,364	-	23,364
3033-00	City of Darfur	-	2,539	-	-	2,539	697	-	697

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
3034-00	City of Aitkin Public Utilities	\$ 484,523	\$ 418,077	\$ 673,958	\$ 207,548	\$ 6,416	\$ -	\$ 43,087	\$ -	\$ 49,503
3035-00	City of Dennison	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3037-00	City of Wright	-	-	-	-	-	-	-	-	-
3039-00	Township of Acoma	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3040-00	City of Warba	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
3041-00	City of Mendota	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3042-00	City of Akeley	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
3050-00	Township of Alba	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3056-01	City of Albany	353,865	305,337	492,216	151,580	4,686	-	31,468	-	36,154
3058-00	City of Albert Lea	4,997,660	4,312,304	6,951,608	2,140,778	66,180	-	444,426	-	510,606
3061-00	City of Alberta	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3066-00	City of Albertville	876,496	756,297	1,219,182	375,452	11,607	-	77,944	-	89,551
3070-00	Township of Albion	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3078-00	City of Alden	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
3084-00	City of Alexandria	2,330,064	2,010,530	3,241,055	998,097	30,855	-	207,205	-	238,060
3084-01	City of Alexandria Public Works	2,482,498	2,142,060	3,453,086	1,063,393	32,874	-	220,761	-	253,635
3089-00	City of Seaforth	5,444	4,697	7,573	2,332	72	-	484	-	556
3090-00	City of Steen	5,444	4,697	7,573	2,332	72	-	484	-	556
3092-00	City of Leonidas	5,444	4,697	7,573	2,332	72	-	484	-	556
3096-00	City of Alpha	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3100-00	Township of Alton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3103-00	City of Riverton	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3104-00	City of Altura	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3106-00	City of Alvarado	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
3107-00	Duluth Seaway Port Authority	849,276	732,810	1,181,319	363,792	11,246	-	75,523	-	86,769
3108-00	Township of Manchester	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3109-00	City of Willow River	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
3114-00	City of Amboy	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
3116-00	Township of Amherst	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3117-00	City of Sargeant	-	-	-	-	-	-	-	-	-
3120-00	City of Andover	3,712,858	3,203,694	5,164,485	1,590,425	49,167	-	330,173	-	379,340
3136-01	City of Annandale	626,069	540,212	870,844	268,180	8,291	-	55,674	-	63,965
3138-00	City of Anoka	5,297,084	4,570,667	7,368,099	2,269,038	70,146	-	471,053	-	541,199
3144-00	Township of Antrim	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3148-00	City of Appleton	370,197	319,430	514,934	158,576	4,902	-	32,920	-	37,822
3148-01	City of Appleton Municipal Hospital	5,041,213	4,349,884	7,012,189	2,159,434	66,757	-	448,299	-	515,056
3149-00	City of Apple Valley	9,880,994	8,525,961	13,744,193	4,232,584	130,847	-	878,685	-	1,009,532
3155-00	Township of Arbo	5,444	4,697	7,573	2,332	72	-	484	-	556
3158-00	City of Arden Hills	1,736,660	1,498,502	2,415,646	743,909	22,997	-	154,436	-	177,433
3163-00	Township of Arendahl	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3166-00	City of Argyle	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
3168-00	City of Arlington	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
3168-01	Sibley Medical Center	-	-	-	-	-	-	-	-	-
3170-00	Township of Arna	5,444	4,697	7,573	2,332	72	-	484	-	556
3175-00	Township of Arthur	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
3188-00	City of Ashby	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
3034-00	City of Aitkin Public Utilities	\$ -	\$ 112,964	\$ -	\$ -	\$ 112,964	\$ 31,036	\$ -	\$ 31,036
3035-00	City of Dennison	-	3,808	-	-	3,808	1,046	-	1,046
3037-00	City of Wright	-	-	-	-	-	-	-	-
3039-00	Township of Acoma	-	3,808	-	-	3,808	1,046	-	1,046
3040-00	City of Warba	-	8,885	-	-	8,885	2,441	-	2,441
3041-00	City of Mendota	-	2,539	-	-	2,539	697	-	697
3042-00	City of Akeley	-	35,539	-	-	35,539	9,764	-	9,764
3050-00	Township of Alba	-	2,539	-	-	2,539	697	-	697
3056-01	City of Albany	-	82,502	-	-	82,502	22,667	-	22,667
3058-00	City of Albert Lea	-	1,165,181	-	-	1,165,181	320,125	-	320,125
3061-00	City of Alberta	-	7,616	-	-	7,616	2,092	-	2,092
3066-00	City of Albertville	-	204,351	-	-	204,351	56,144	-	56,144
3070-00	Township of Albion	-	15,231	-	-	15,231	4,185	-	4,185
3078-00	City of Alden	-	24,116	-	-	24,116	6,626	-	6,626
3084-00	City of Alexandria	-	543,243	-	-	543,243	149,252	-	149,252
3084-01	City of Alexandria Public Works	-	578,783	-	-	578,783	159,016	-	159,016
3089-00	City of Seaforth	-	1,269	-	-	1,269	349	-	349
3090-00	City of Steen	-	1,269	-	-	1,269	349	-	349
3092-00	City of Leonidas	-	1,269	-	-	1,269	349	-	349
3096-00	City of Alpha	-	7,616	-	-	7,616	2,092	-	2,092
3100-00	Township of Alton	-	2,539	-	-	2,539	697	-	697
3103-00	City of Riverton	-	3,808	-	-	3,808	1,046	-	1,046
3104-00	City of Altura	-	19,039	-	-	19,039	5,231	-	5,231
3106-00	City of Alvarado	-	26,654	-	-	26,654	7,323	-	7,323
3107-00	Duluth Seaway Port Authority	-	198,005	-	-	198,005	54,400	-	54,400
3108-00	Township of Manchester	-	2,539	-	-	2,539	697	-	697
3109-00	City of Willow River	-	16,500	-	-	16,500	4,533	-	4,533
3114-00	City of Amboy	-	17,770	-	-	17,770	4,882	-	4,882
3116-00	Township of Amherst	-	5,077	-	-	5,077	1,395	-	1,395
3117-00	City of Sargeant	-	-	-	-	-	-	-	-
3120-00	City of Andover	-	865,635	-	-	865,635	237,827	-	237,827
3136-01	City of Annandale	-	145,965	-	-	145,965	40,103	-	40,103
3138-00	City of Anoka	-	1,234,990	-	-	1,234,990	339,305	-	339,305
3144-00	Township of Antrim	-	2,539	-	-	2,539	697	-	697
3148-00	City of Appleton	-	86,310	-	-	86,310	23,713	-	23,713
3148-01	City of Appleton Municipal Hospital	-	1,175,335	-	-	1,175,335	322,915	-	322,915
3149-00	City of Apple Valley	-	2,303,707	-	-	2,303,707	632,927	-	632,927
3155-00	Township of Arbo	-	1,269	-	-	1,269	349	-	349
3158-00	City of Arden Hills	-	404,894	-	-	404,894	111,242	-	111,242
3163-00	Township of Arendahl	-	5,077	-	-	5,077	1,395	-	1,395
3166-00	City of Argyle	-	48,232	-	-	48,232	13,251	-	13,251
3168-00	City of Arlington	-	64,732	-	-	64,732	17,785	-	17,785
3168-01	Sibley Medical Center	-	-	-	-	-	-	-	-
3170-00	Township of Arma	-	1,269	-	-	1,269	349	-	349
3175-00	Township of Arthur	-	8,885	-	-	8,885	2,441	-	2,441
3188-00	City of Ashby	-	22,847	-	-	22,847	6,277	-	6,277

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	Single Rate	Actual	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Assumption	Economic	Investment		Proportionate Share of	
				(6.90%)	(8.90%)	Experience	Earnings		Contributions	
3194-01	City of Askov	\$ 32,664	\$ 28,185	\$ 45,435	\$ 13,992	\$ 433	\$ -	\$ 2,905	\$ -	\$ 3,338
3199-00	Township of Athens	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3204-00	City of Atwater	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
3208-00	City of Audubon	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
3220-00	City of Aurora	566,184	488,540	787,546	242,528	7,498	-	50,349	-	57,847
3222-00	City of Austin	5,062,989	4,368,674	7,042,479	2,168,762	67,046	-	450,235	-	517,281
3222-01	City of Austin Utilities	6,195,356	5,345,754	8,617,571	2,653,818	82,041	-	550,933	-	632,974
3228-00	City of Avoca	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3232-00	City of Avon	359,309	310,035	499,789	153,912	4,758	-	31,952	-	36,710
3233-00	Township of Avon	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3234-00	City of Babbitt	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
3236-00	City of Backus	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3240-00	City of Badger	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3242-00	City of Bagley	332,089	286,547	461,926	142,252	4,398	-	29,532	-	33,930
3242-01	City of Bagley Public Utilities	408,306	352,312	567,942	174,900	5,407	-	36,309	-	41,716
3246-00	City of Balaton	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
3249-00	Township of Balsam Itasca Co	5,444	4,697	7,573	2,332	72	-	484	-	556
3250-00	Township of Balkan	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
3255-00	Township of Bandon	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3266-00	City of Barnesville	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
3274-00	City of Barnum	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
3276-00	City of Barrett	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3284-00	Township of Baldwin	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
3292-00	Township of Bassett	5,444	4,697	7,573	2,332	72	-	484	-	556
3298-00	City of Battle Lake	321,200	277,152	446,781	137,588	4,253	-	28,563	-	32,816
3302-00	City of Baudette	538,963	465,052	749,683	230,868	7,137	-	47,928	-	55,065
3306-01	City of Baxter	1,557,005	1,343,485	2,165,752	666,953	20,618	-	138,459	-	159,077
3310-00	City of Bayport	729,506	629,465	1,014,723	312,488	9,660	-	64,873	-	74,533
3318-00	City of Beardsley	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3325-00	Township of Beatty	5,444	4,697	7,573	2,332	72	-	484	-	556
3329-00	City of Battle Lake	321,200	277,152	446,781	137,588	4,253	-	28,563	-	32,816
3302-00	City of Baudette	538,963	465,052	749,683	230,868	7,137	-	47,928	-	55,065
3306-01	City of Baxter	1,557,005	1,343,485	2,165,752	666,953	20,618	-	138,459	-	159,077
3310-00	City of Bayport	729,506	629,465	1,014,723	312,488	9,660	-	64,873	-	74,533
3318-00	City of Beardsley	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3325-00	Township of Beatty	5,444	4,697	7,573	2,332	72	-	484	-	556
3336-00	City of Beaver Bay	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
3338-00	Township of Beaver Creek	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3340-00	City of Beaver Creek	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3348-00	City of Becker	1,698,551	1,465,620	2,362,638	727,585	22,493	-	151,047	-	173,540
3354-00	City of Bejou	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3357-00	City of Bellechester	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3360-01	Township of Belgrade	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3362-00	City of Belgrade	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
3364-00	Township of Belle Creek	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3366-00	City of Belle Plaine	1,067,039	920,710	1,484,221	457,072	14,130	-	94,888	-	109,018
3370-00	Township of Bellevue	-	-	-	-	-	-	-	-	-
3376-00	City of Bellingham	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3384-00	City of Belview	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
3384-01	City of Belview Parkview Home	925,493	798,575	1,287,335	396,440	12,256	-	82,301	-	94,557
3386-00	City of Bemidji	3,184,783	2,748,037	4,429,946	1,364,221	42,174	-	283,213	-	325,387
3396-00	City of Benson	1,045,262	901,920	1,453,931	447,744	13,842	-	92,952	-	106,794

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
3194-01	City of Askov	\$ -	\$ 7,616	\$ -	\$ -	\$ 7,616	\$ 2,092	\$ -	\$ 2,092
3199-00	Township of Athens	-	12,693	-	-	12,693	3,487	-	3,487
3204-00	City of Atwater	-	33,001	-	-	33,001	9,067	-	9,067
3208-00	City of Audubon	-	39,347	-	-	39,347	10,810	-	10,810
3220-00	City of Aurora	-	132,003	-	-	132,003	36,267	-	36,267
3222-00	City of Austin	-	1,180,412	-	-	1,180,412	324,310	-	324,310
3222-01	City of Austin Utilities	-	1,444,418	-	-	1,444,418	396,843	-	396,843
3228-00	City of Avoca	-	15,231	-	-	15,231	4,185	-	4,185
3232-00	City of Avon	-	83,771	-	-	83,771	23,016	-	23,016
3233-00	Township of Avon	-	6,346	-	-	6,346	1,744	-	1,744
3234-00	City of Babbitt	-	124,387	-	-	124,387	34,175	-	34,175
3236-00	City of Backus	-	7,616	-	-	7,616	2,092	-	2,092
3240-00	City of Badger	-	12,693	-	-	12,693	3,487	-	3,487
3242-00	City of Bagley	-	77,425	-	-	77,425	21,272	-	21,272
3242-01	City of Bagley Public Utilities	-	95,195	-	-	95,195	26,154	-	26,154
3246-00	City of Balaton	-	55,847	-	-	55,847	15,344	-	15,344
3249-00	Township of Balsam Itasca Co	-	1,269	-	-	1,269	349	-	349
3250-00	Township of Balkan	-	13,962	-	-	13,962	3,836	-	3,836
3255-00	Township of Bandon	-	2,539	-	-	2,539	697	-	697
3266-00	City of Barnesville	-	223,390	-	-	223,390	61,375	-	61,375
3274-00	City of Barnum	-	54,578	-	-	54,578	14,995	-	14,995
3276-00	City of Barrett	-	19,039	-	-	19,039	5,231	-	5,231
3284-00	Township of Baldwin	-	26,654	-	-	26,654	7,323	-	7,323
3292-00	Township of Bassett	-	1,269	-	-	1,269	349	-	349
3298-00	City of Battle Lake	-	74,886	-	-	74,886	20,574	-	20,574
3302-00	City of Baudette	-	125,657	-	-	125,657	34,523	-	34,523
3306-01	City of Baxter	-	363,008	-	-	363,008	99,734	-	99,734
3310-00	City of Bayport	-	170,081	-	-	170,081	46,728	-	46,728
3318-00	City of Beardsley	-	6,346	-	-	6,346	1,744	-	1,744
3325-00	Township of Beatty	-	1,269	-	-	1,269	349	-	349
3336-00	City of Beaver Bay	-	38,078	-	-	38,078	10,462	-	10,462
3338-00	Township of Beaver Creek	-	7,616	-	-	7,616	2,092	-	2,092
3340-00	City of Beaver Creek	-	12,693	-	-	12,693	3,487	-	3,487
3348-00	City of Becker	-	396,009	-	-	396,009	108,801	-	108,801
3354-00	City of Bejou	-	2,539	-	-	2,539	697	-	697
3357-00	City of Bellecheester	-	2,539	-	-	2,539	697	-	697
3360-01	Township of Belgrade	-	15,231	-	-	15,231	4,185	-	4,185
3362-00	City of Belgrade	-	36,809	-	-	36,809	10,113	-	10,113
3364-00	Township of Belle Creek	-	7,616	-	-	7,616	2,092	-	2,092
3366-00	City of Belle Plaine	-	248,775	-	-	248,775	68,349	-	68,349
3370-00	Township of Bellevue	-	-	-	-	-	-	-	-
3376-00	City of Bellingham	-	7,616	-	-	7,616	2,092	-	2,092
3384-00	City of Belview	-	21,577	-	-	21,577	5,928	-	5,928
3384-01	City of Belview Parkview Home	-	215,774	-	-	215,774	59,282	-	59,282
3386-00	City of Bemidji	-	742,517	-	-	742,517	204,001	-	204,001
3396-00	City of Benson	-	243,698	-	-	243,698	66,954	-	66,954

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	Single Rate	Actual	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Assumption	Economic	Investment		Proportionate Share of	
				(6.90%)	(8.90%)	Experience	Earnings		Contributions	
3405-00	Township of Bergen	\$ 10,888	\$ 9,395	\$ 15,145	\$ 4,664	\$ 144	\$ -	\$ 968	\$ -	\$ 1,112
3410-00	Township of Bernadotte	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3412-00	City of Bertha	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3415-00	City of Bethel	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
3422-00	City of Big Falls	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
3426-00	City of Big Lake	1,676,775	1,446,830	2,332,348	718,257	22,204	-	149,110	-	171,314
3427-00	Township of Big Lake	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
3434-00	City of Bigelow	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3438-01	City of Bigfork	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
3440-00	City of Bingham Lake	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3452-00	City of Birchwood	5,444	4,697	7,573	2,332	72	-	484	-	556
3456-00	City of Bird Island	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
3460-00	Township of Bismarck	-	-	-	-	-	-	-	-	-
3462-00	City of Biwabik	304,868	263,060	424,063	130,592	4,037	-	27,111	-	31,148
3464-00	Township of Biwabik	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
3472-00	City of Blackduck	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
3476-00	City of Blaine	8,296,769	7,158,988	11,540,578	3,553,971	109,868	-	737,805	-	847,673
3494-00	City of Blooming Prairie	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
3494-01	City of Blooming Prairie Utilities	299,424	258,362	416,491	128,260	3,965	-	26,627	-	30,592
3498-00	City of Bloomington	32,267,027	27,842,077	44,882,551	13,821,776	427,289	-	2,869,403	-	3,296,692
3502-00	City of Blue Earth	941,825	812,667	1,310,053	403,436	12,472	-	83,753	-	96,225
3502-02	City of Blue Earth Light And Water	827,499	714,020	1,151,029	354,464	10,958	-	73,587	-	84,545
3523-00	Township of Bogus Brook	5,444	4,697	7,573	2,332	72	-	484	-	556
3530-00	City of Bovey	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
3544-00	City of Boyd	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
3549-00	Township of Bradford	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
3552-00	City of Braham	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
3554-00	City of Brainerd	2,673,040	2,306,472	3,718,126	1,145,013	35,397	-	237,705	-	273,102
3556-00	City of Brainerd Utilities	2,792,810	2,409,817	3,884,722	1,196,317	36,983	-	248,356	-	285,339
3562-00	City of Brandon	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
3572-00	City of Breckenridge	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
3575-00	City of Breezy Point	430,082	371,102	598,232	184,228	5,695	-	38,246	-	43,941
3576-00	Township of Breitung	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
3576-01	Tower/Breitung Wastewater Board	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3582-00	City of Brewster	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
3584-00	City of Bricelyn	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
3594-00	Township of Brockway	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3598-00	City of Brook Park	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3602-00	City of Brooklyn Center	7,561,819	6,524,826	10,518,283	3,239,151	100,136	-	672,448	-	772,584
3604-00	City of Brooklyn Park	16,495,544	14,233,422	22,944,851	7,065,966	218,439	-	1,466,896	-	1,685,335
3612-00	City of Brocton	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
3614-00	City of Browerville	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
3620-00	City of Browns Valley	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
3622-00	City of Brownsdale	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3625-00	City of Brownsville	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3628-00	City of Brownton	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
3405-00	Township of Bergen	\$ -	\$ 2,539	\$ -	\$ -	\$ 2,539	\$ 697	\$ -	\$ 697
3410-00	Township of Bernadotte	-	2,539	-	-	2,539	697	-	697
3412-00	City of Bertha	-	19,039	-	-	19,039	5,231	-	5,231
3415-00	City of Bethel	-	16,500	-	-	16,500	4,533	-	4,533
3422-00	City of Big Falls	-	34,270	-	-	34,270	9,415	-	9,415
3426-00	City of Big Lake	-	390,932	-	-	390,932	107,406	-	107,406
3427-00	Township of Big Lake	-	16,500	-	-	16,500	4,533	-	4,533
3434-00	City of Bigelow	-	6,346	-	-	6,346	1,744	-	1,744
3438-01	City of Bigfork	-	30,462	-	-	30,462	8,369	-	8,369
3440-00	City of Bingham Lake	-	2,539	-	-	2,539	697	-	697
3452-00	City of Birchwood	-	1,269	-	-	1,269	349	-	349
3456-00	City of Bird Island	-	43,155	-	-	43,155	11,856	-	11,856
3460-00	Township of Bismarck	-	-	-	-	-	-	-	-
3462-00	City of Biwabik	-	71,079	-	-	71,079	19,528	-	19,528
3464-00	Township of Biwabik	-	24,116	-	-	24,116	6,626	-	6,626
3472-00	City of Blackduck	-	78,694	-	-	78,694	21,621	-	21,621
3476-00	City of Blaine	-	1,934,352	-	-	1,934,352	531,449	-	531,449
3494-00	City of Blooming Prairie	-	102,810	-	-	102,810	28,246	-	28,246
3494-01	City of Blooming Prairie Utilities	-	69,809	-	-	69,809	19,180	-	19,180
3498-00	City of Bloomington	-	7,522,904	-	-	7,522,904	2,066,863	-	2,066,863
3502-00	City of Blue Earth	-	219,582	-	-	219,582	60,329	-	60,329
3502-02	City of Blue Earth Light And Water	-	192,928	-	-	192,928	53,005	-	53,005
3523-00	Township of Bogus Brook	-	1,269	-	-	1,269	349	-	349
3530-00	City of Bovey	-	39,347	-	-	39,347	10,810	-	10,810
3544-00	City of Boyd	-	24,116	-	-	24,116	6,626	-	6,626
3549-00	Township of Bradford	-	10,154	-	-	10,154	2,790	-	2,790
3552-00	City of Braham	-	111,695	-	-	111,695	30,687	-	30,687
3554-00	City of Brainerd	-	623,207	-	-	623,207	171,222	-	171,222
3556-00	City of Brainerd Utilities	-	651,130	-	-	651,130	178,893	-	178,893
3562-00	City of Brandon	-	40,616	-	-	40,616	11,159	-	11,159
3572-00	City of Breckenridge	-	251,313	-	-	251,313	69,047	-	69,047
3575-00	City of Breezy Point	-	100,272	-	-	100,272	27,549	-	27,549
3576-00	Township of Breitung	-	36,809	-	-	36,809	10,113	-	10,113
3576-01	Tower/Breitung Wastewater Board	-	12,693	-	-	12,693	3,487	-	3,487
3582-00	City of Brewster	-	35,539	-	-	35,539	9,764	-	9,764
3584-00	City of Bricelyn	-	7,616	-	-	7,616	2,092	-	2,092
3594-00	Township of Brockway	-	5,077	-	-	5,077	1,395	-	1,395
3598-00	City of Brook Park	-	3,808	-	-	3,808	1,046	-	1,046
3602-00	City of Brooklyn Center	-	1,763,002	-	-	1,763,002	484,372	-	484,372
3604-00	City of Brooklyn Park	-	3,845,858	-	-	3,845,858	1,056,622	-	1,056,622
3612-00	City of Broton	-	20,308	-	-	20,308	5,580	-	5,580
3614-00	City of Browerville	-	67,271	-	-	67,271	18,482	-	18,482
3620-00	City of Browns Valley	-	50,770	-	-	50,770	13,949	-	13,949
3622-00	City of Brownsdale	-	19,039	-	-	19,039	5,231	-	5,231
3625-00	City of Brownsville	-	19,039	-	-	19,039	5,231	-	5,231
3628-00	City of Brownton	-	41,886	-	-	41,886	11,508	-	11,508

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
3646-00	City of Buffalo	\$ 3,990,506	\$ 3,443,267	\$ 5,550,685	\$ 1,709,357	\$ 52,843	\$ -	\$ 354,863	\$ -	\$ 407,706
3648-00	City of Buffalo Lake	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
3652-00	City of Buhl	304,868	263,060	424,063	130,592	4,037	-	27,111	-	31,148
3660-01	City of Nowthen	244,983	211,387	340,765	104,940	3,244	-	21,786	-	25,030
3678-00	City of Burnsville	10,888,148	9,394,998	15,145,116	4,664,004	144,184	-	968,248	-	1,112,432
3690-00	City of Butterfield	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
3691-00	Township of Butterfield	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3702-00	City of Byron	566,184	488,540	787,546	242,528	7,498	-	50,349	-	57,847
3704-00	Township of Cairo	5,444	4,697	7,573	2,332	72	-	484	-	556
3708-00	City of Caledonia	724,062	624,767	1,007,150	310,156	9,588	-	64,388	-	73,976
3712-00	City of Callaway	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
3714-00	City of Calumet	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
3720-00	City of Cambridge	2,580,491	2,226,615	3,589,392	1,105,369	34,172	-	229,475	-	263,647
3721-00	Township of Cambridge	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3722-00	Township of Camden	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3730-00	Township of Camp	5,444	4,697	7,573	2,332	72	-	484	-	556
3734-00	City of Campbell	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3736-00	City of Canby	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
3746-00	City of Cannon Falls	1,698,551	1,465,620	2,362,638	727,585	22,493	-	151,047	-	173,540
3750-00	Township of Cannon Falls	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
3751-00	Township of Canosia	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3754-00	Township of Canton	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3756-00	City of Canton	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
3760-00	Township of Carimona	5,444	4,697	7,573	2,332	72	-	484	-	556
3766-00	City of Carlos	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3767-00	Township of Carlos	5,444	4,697	7,573	2,332	72	-	484	-	556
3770-00	City of Carlton	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
3771-00	Township of Carrollton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3780-01	City of Carver	675,065	582,490	938,997	289,168	8,939	-	60,031	-	68,970
3786-00	City of Cass Lake	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
3790-00	Township of Castle Rock	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3801-00	Township of Cedar	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3804-00	Township of Center	5,444	4,697	7,573	2,332	72	-	484	-	556
3806-00	City of Center City	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3808-00	City of Centerville	506,299	436,867	704,248	216,876	6,705	-	45,024	-	51,729
3818-00	City of Ceylon	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
3824-00	City of Champlin	3,516,872	3,034,584	4,891,872	1,506,473	46,571	-	312,744	-	359,315
3828-00	City of Chandler	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3828-01	City of Chandler Econ Development	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
3832-00	City of Chanhassen	4,747,233	4,096,219	6,603,271	2,033,506	62,864	-	422,156	-	485,020
3836-00	City of Chaska	7,240,618	6,247,674	10,071,502	3,101,563	95,882	-	643,885	-	739,767
3840-00	City of Chatfield	675,065	582,490	938,997	289,168	8,939	-	60,031	-	68,970
3844-00	Township of Chatham	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3845-00	Township of Chengwatana	-	-	-	-	-	-	-	-	-
3862-00	City of Chisago	805,723	695,230	1,120,739	345,136	10,670	-	71,650	-	82,320
3864-00	Township of Chisago Lake	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
3646-00	City of Buffalo	\$ -	\$ 930,368	\$ -	\$ -	\$ 930,368	\$ 255,612	\$ -	\$ 255,612
3648-00	City of Buffalo Lake	-	41,886	-	-	41,886	11,508	-	11,508
3652-00	City of Buhl	-	71,079	-	-	71,079	19,528	-	19,528
3660-01	City of Nowthen	-	57,117	-	-	57,117	15,692	-	15,692
3678-00	City of Burnsville	-	2,538,520	-	-	2,538,520	697,440	-	697,440
3690-00	City of Butterfield	-	26,654	-	-	26,654	7,323	-	7,323
3691-00	Township of Butterfield	-	3,808	-	-	3,808	1,046	-	1,046
3702-00	City of Byron	-	132,003	-	-	132,003	36,267	-	36,267
3704-00	Township of Cairo	-	1,269	-	-	1,269	349	-	349
3708-00	City of Caledonia	-	168,812	-	-	168,812	46,380	-	46,380
3712-00	City of Callaway	-	40,616	-	-	40,616	11,159	-	11,159
3714-00	City of Calumet	-	29,193	-	-	29,193	8,021	-	8,021
3720-00	City of Cambridge	-	601,629	-	-	601,629	165,293	-	165,293
3721-00	Township of Cambridge	-	15,231	-	-	15,231	4,185	-	4,185
3722-00	Township of Camden	-	5,077	-	-	5,077	1,395	-	1,395
3730-00	Township of Camp	-	1,269	-	-	1,269	349	-	349
3734-00	City of Campbell	-	5,077	-	-	5,077	1,395	-	1,395
3736-00	City of Canby	-	87,579	-	-	87,579	24,062	-	24,062
3746-00	City of Cannon Falls	-	396,009	-	-	396,009	108,801	-	108,801
3750-00	Township of Cannon Falls	-	8,885	-	-	8,885	2,441	-	2,441
3751-00	Township of Canosia	-	3,808	-	-	3,808	1,046	-	1,046
3754-00	Township of Canton	-	6,346	-	-	6,346	1,744	-	1,744
3756-00	City of Canton	-	30,462	-	-	30,462	8,369	-	8,369
3760-00	Township of Carimona	-	1,269	-	-	1,269	349	-	349
3766-00	City of Carlos	-	12,693	-	-	12,693	3,487	-	3,487
3767-00	Township of Carlos	-	1,269	-	-	1,269	349	-	349
3770-00	City of Carlton	-	41,886	-	-	41,886	11,508	-	11,508
3771-00	Township of Carrolton	-	2,539	-	-	2,539	697	-	697
3780-01	City of Carver	-	157,388	-	-	157,388	43,241	-	43,241
3786-00	City of Cass Lake	-	53,309	-	-	53,309	14,646	-	14,646
3790-00	Township of Castle Rock	-	5,077	-	-	5,077	1,395	-	1,395
3801-00	Township of Cedar	-	5,077	-	-	5,077	1,395	-	1,395
3804-00	Township of Center	-	1,269	-	-	1,269	349	-	349
3806-00	City of Center City	-	19,039	-	-	19,039	5,231	-	5,231
3808-00	City of Centerville	-	118,041	-	-	118,041	32,431	-	32,431
3818-00	City of Ceylon	-	17,770	-	-	17,770	4,882	-	4,882
3824-00	City of Champlin	-	819,942	-	-	819,942	225,273	-	225,273
3828-00	City of Chandler	-	15,231	-	-	15,231	4,185	-	4,185
3828-01	City of Chandler Econ Development	-	6,346	-	-	6,346	1,744	-	1,744
3832-00	City of Chanhassen	-	1,106,795	-	-	1,106,795	304,084	-	304,084
3836-00	City of Chaska	-	1,688,116	-	-	1,688,116	463,798	-	463,798
3840-00	City of Chatfield	-	157,388	-	-	157,388	43,241	-	43,241
3844-00	Township of Chatham	-	5,077	-	-	5,077	1,395	-	1,395
3845-00	Township of Chengwatana	-	-	-	-	-	-	-	-
3862-00	City of Chisago	-	187,850	-	-	187,850	51,611	-	51,611
3864-00	Township of Chisago Lake	-	25,385	-	-	25,385	6,974	-	6,974

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)							
3865-00	Chisago Lakes Joint Sewage Treatment Com	\$ 326,644	\$ 281,850	\$ 454,353	\$ 139,920	\$ 4,326	\$ -	\$ 29,047	\$ -	\$ 33,373
3866-00	City of Chisholm	1,279,357	1,103,912	1,779,551	548,020	16,942	-	113,769	-	130,711
3868-00	City of Chokio	65,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
3872-00	City of Circle Pines	1,083,371	934,802	1,506,939	464,068	14,346	-	96,341	-	110,687
3874-00	City of Clara City	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
3874-02	City of Clara City Care Center	2,095,968	1,808,537	2,915,435	897,821	27,755	-	186,388	-	214,143
3878-00	City of Claremont	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
3880-00	City of Clarissa	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
3886-00	City of Clarkfield	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
3886-01	City of Clarkfield Care Center	1,529,785	1,319,997	2,127,889	655,293	20,258	-	136,039	-	156,297
3888-00	City of Clarks Grove	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
3896-00	City of Clear Lake	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
3896-01	Clear Lake/Clearwater Sewer Authority	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
3898-00	City of Clearbrook	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
3900-00	Township of Clearwater	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
3902-00	City of Clearwater	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
3904-00	City of Clements	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
3908-00	City of Cleveland	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
3913-00	City of Climax	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
3916-00	Township of Clinton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
3920-00	City of Clinton	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3930-00	City of Clontarf	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
3932-00	City of Cloquet	2,498,830	2,156,152	3,475,804	1,070,389	33,090	-	222,213	-	255,303
3952-00	City of Cohasset	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
3954-00	Township of Cokato	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
3956-00	City of Cokato	370,197	319,430	514,934	158,576	4,902	-	32,920	-	37,822
3958-00	City of Cold Spring	729,506	629,465	1,014,723	312,488	9,660	-	64,873	-	74,533
3960-01	City of Coleraine	272,204	234,875	378,628	116,600	3,605	-	24,206	-	27,811
3965-00	Township of Collegeville	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
3970-00	City of Cologne	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
3974-00	City of Columbia Heights	5,209,979	4,495,507	7,246,938	2,231,726	68,992	-	463,307	-	532,299
3976-00	City of Columbus	495,411	427,472	689,103	212,212	6,560	-	44,055	-	50,615
3982-00	City of Comfrey	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
3992-00	Township of Concord	5,444	4,697	7,573	2,332	72	-	484	-	556
3994-00	City of Conger Liquor Store	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
3998-00	City of Cook Hospital	5,166,426	4,457,927	7,186,358	2,213,070	68,415	-	459,434	-	527,849
4002-00	City of Cook	364,753	314,732	507,361	156,244	4,830	-	32,436	-	37,266
4008-00	City of Coon Rapids	9,837,442	8,488,381	13,683,612	4,213,928	130,270	-	874,812	-	1,005,082
4014-00	City of Corcoran	647,845	559,002	901,134	277,508	8,579	-	57,611	-	66,190
4018-00	Township of Corinna	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
4025-00	Township of Cormorant	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4036-00	City of Cosmos	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
4038-00	City of Cottage Grove	5,335,193	4,603,549	7,421,107	2,285,362	70,650	-	474,442	-	545,092
4040-00	Township of Cotton	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4042-00	City of Cottonwood	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
4046-00	City of Courtland	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer		Differences	Difference	Changes in	Changes in	Total Deferred	Proportionate	Net Amortization of	Total Pension
Unit No.	Employer Name	Between Expected and Actual Economic Experience	Between Projected and Actual Investment Earnings	Actuarial Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Inflows of Resources	Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Expense
3865-00	Chisago Lakes Joint Sewage Treatment Com	\$ -	\$ 76,156	\$ -	\$ -	\$ 76,156	\$ 20,923	\$ -	\$ 20,923
3866-00	City of Chisholm	-	298,276	-	-	298,276	81,949	-	81,949
3868-00	City of Chokio	-	17,770	-	-	17,770	4,882	-	4,882
3872-00	City of Circle Pines	-	252,583	-	-	252,583	69,395	-	69,395
3874-00	City of Clara City	-	52,040	-	-	52,040	14,298	-	14,298
3874-02	City of Clara City Care Center	-	488,665	-	-	488,665	134,257	-	134,257
3878-00	City of Claremont	-	27,924	-	-	27,924	7,672	-	7,672
3880-00	City of Clarissa	-	43,155	-	-	43,155	11,856	-	11,856
3886-00	City of Clarkfield	-	50,770	-	-	50,770	13,949	-	13,949
3886-01	City of Clarkfield Care Center	-	356,662	-	-	356,662	97,990	-	97,990
3888-00	City of Clarks Grove	-	22,847	-	-	22,847	6,277	-	6,277
3896-00	City of Clear Lake	-	29,193	-	-	29,193	8,021	-	8,021
3896-01	Clear Lake/Clearwater Sewer Authority	-	19,039	-	-	19,039	5,231	-	5,231
3898-00	City of Clearbrook	-	66,002	-	-	66,002	18,133	-	18,133
3900-00	Township of Clearwater	-	10,154	-	-	10,154	2,790	-	2,790
3902-00	City of Clearwater	-	62,194	-	-	62,194	17,087	-	17,087
3904-00	City of Clements	-	3,808	-	-	3,808	1,046	-	1,046
3908-00	City of Cleveland	-	27,924	-	-	27,924	7,672	-	7,672
3913-00	City of Climax	-	10,154	-	-	10,154	2,790	-	2,790
3916-00	Township of Clinton	-	2,539	-	-	2,539	697	-	697
3920-00	City of Clinton	-	12,693	-	-	12,693	3,487	-	3,487
3930-00	City of Clontarf	-	25,385	-	-	25,385	6,974	-	6,974
3932-00	City of Cloquet	-	582,590	-	-	582,590	160,062	-	160,062
3952-00	City of Cohasset	-	134,542	-	-	134,542	36,964	-	36,964
3954-00	Township of Cokato	-	12,693	-	-	12,693	3,487	-	3,487
3956-00	City of Cokato	-	86,310	-	-	86,310	23,713	-	23,713
3958-00	City of Cold Spring	-	170,081	-	-	170,081	46,728	-	46,728
3960-01	City of Coleraine	-	63,463	-	-	63,463	17,436	-	17,436
3965-00	Township of Collegeville	-	5,077	-	-	5,077	1,395	-	1,395
3970-00	City of Cologne	-	60,924	-	-	60,924	16,739	-	16,739
3974-00	City of Columbia Heights	-	1,214,682	-	-	1,214,682	333,725	-	333,725
3976-00	City of Columbus	-	115,503	-	-	115,503	31,734	-	31,734
3982-00	City of Comfrey	-	27,924	-	-	27,924	7,672	-	7,672
3992-00	Township of Concord	-	1,269	-	-	1,269	349	-	349
3994-00	City of Conger Liquor Store	-	15,231	-	-	15,231	4,185	-	4,185
3998-00	City of Cook Hospital	-	1,204,528	-	-	1,204,528	330,935	-	330,935
4002-00	City of Cook	-	85,040	-	-	85,040	23,364	-	23,364
4008-00	City of Coon Rapids	-	2,293,553	-	-	2,293,553	630,137	-	630,137
4014-00	City of Corcoran	-	151,042	-	-	151,042	41,498	-	41,498
4018-00	Township of Corinna	-	39,347	-	-	39,347	10,810	-	10,810
4025-00	Township of Cormorant	-	2,539	-	-	2,539	697	-	697
4036-00	City of Cosmos	-	25,385	-	-	25,385	6,974	-	6,974
4038-00	City of Cottage Grove	-	1,243,875	-	-	1,243,875	341,746	-	341,746
4040-00	Township of Cotton	-	6,346	-	-	6,346	1,744	-	1,744
4042-00	City of Cottonwood	-	64,732	-	-	64,732	17,785	-	17,785
4046-00	City of Courtland	-	12,693	-	-	12,693	3,487	-	3,487

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Pension Liability	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	to 1% Increase in	Actual	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Single Rate	Economic	Investment		Proportionate Share of	
				(6.90%)	Assumption	Experience	Earnings		Contributions	
4050-00	Township of Credit River	\$ 43,553	\$ 37,580	\$ 60,580	\$ 18,656	\$ 577	\$ -	\$ 3,873	\$ -	\$ 4,450
4056-00	City of Cromwell	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
4057-00	Township of Crooked Lake	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4064-00	City of Crookston	1,725,771	1,489,107	2,400,501	739,245	22,853	-	153,467	-	176,320
4070-00	City of Crosby	685,953	591,885	954,142	293,832	9,084	-	61,000	-	70,084
4072-00	City of Crosslake	587,960	507,330	817,836	251,856	7,786	-	52,285	-	60,071
4072-02	City of Crosslake Telephone	778,503	671,742	1,082,876	333,476	10,309	-	69,230	-	79,539
4080-00	Township of Crow Wing	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4082-00	City of Crystal	4,208,269	3,631,167	5,853,587	1,802,638	55,727	-	374,228	-	429,955
4084-00	Township of Crystal Bay	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4088-00	Township of Cudrum	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4092-00	City of Currie	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
4093-00	City of Cyrus	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
4114-00	City of Dalton	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
4122-00	City of Danube	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4124-00	City of Danvers	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
4136-00	City of Darwin	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4142-00	City of Dassel	419,194	361,707	583,087	179,564	5,551	-	37,278	-	42,829
4146-00	City of Dawson	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
4150-00	City of Dayton	626,069	540,212	870,844	268,180	8,291	-	55,674	-	63,965
4155-00	Township of Dead Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
4156-00	Township of Decoria	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4158-00	City of Deephaven	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
4164-00	City of Deer Creek	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4170-00	City of Deer River	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
4182-00	City of Deerwood	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
4183-00	Township of Deerwood	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
4184-00	City of De Graff	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
4188-00	City of Delano	1,214,029	1,047,542	1,688,680	520,036	16,077	-	107,960	-	124,037
4188-02	City of Delano Municipal Utilities	996,266	859,642	1,385,778	426,756	13,193	-	88,595	-	101,788
4192-01	City of Delavan	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4202-00	City of Dellwood	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4214-00	City of Dent	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4226-00	City of Detroit Lakes	3,865,293	3,335,224	5,376,516	1,655,721	51,185	-	343,728	-	394,913
4228-00	Township of Dewald	5,444	4,697	7,573	2,332	72	-	484	-	556
4234-00	City of Dexter	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
4240-00	City of Dilworth	577,072	497,935	802,691	247,192	7,642	-	51,317	-	58,959
4242-00	City of Dodge Center	658,733	568,397	916,280	282,172	8,723	-	58,579	-	67,302
4252-00	City of Donnelly	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4260-00	Township of Douglas	5,444	4,697	7,573	2,332	72	-	484	-	556
4269-00	Township of Dresbach	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
4280-00	City of Duluth Entertainment Convention	3,190,227	2,752,734	4,437,519	1,366,553	42,246	-	283,697	-	325,943
4300-01	City of Duluth	33,579,048	28,974,174	46,707,538	14,383,788	444,663	-	2,986,077	-	3,430,740
4301-00	Township of Duluth	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4332-00	City of Dumont	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4336-00	City of Dundas	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
4050-00	Township of Credit River	\$ -	\$ 10,154	\$ -	\$ -	\$ 10,154	\$ 2,790	\$ -	\$ 2,790
4056-00	City of Cromwell	-	34,270	-	-	34,270	9,415	-	9,415
4057-00	Township of Crooked Lake	-	16,500	-	-	16,500	4,533	-	4,533
4064-00	City of Crookston	-	402,355	-	-	402,355	110,544	-	110,544
4070-00	City of Crosby	-	159,927	-	-	159,927	43,939	-	43,939
4072-00	City of Crosslake	-	137,080	-	-	137,080	37,662	-	37,662
4072-02	City of Crosslake Telephone	-	181,504	-	-	181,504	49,867	-	49,867
4080-00	Township of Crow Wing	-	6,346	-	-	6,346	1,744	-	1,744
4082-00	City of Crystal	-	981,138	-	-	981,138	269,561	-	269,561
4084-00	Township of Crystal Bay	-	2,539	-	-	2,539	697	-	697
4088-00	Township of Culdrum	-	3,808	-	-	3,808	1,046	-	1,046
4092-00	City of Currie	-	19,039	-	-	19,039	5,231	-	5,231
4093-00	City of Cyrus	-	8,885	-	-	8,885	2,441	-	2,441
4114-00	City of Dalton	-	19,039	-	-	19,039	5,231	-	5,231
4122-00	City of Danube	-	16,500	-	-	16,500	4,533	-	4,533
4124-00	City of Danvers	-	17,770	-	-	17,770	4,882	-	4,882
4136-00	City of Darwin	-	15,231	-	-	15,231	4,185	-	4,185
4142-00	City of Dassel	-	97,733	-	-	97,733	26,851	-	26,851
4146-00	City of Dawson	-	111,695	-	-	111,695	30,687	-	30,687
4150-00	City of Dayton	-	145,965	-	-	145,965	40,103	-	40,103
4155-00	Township of Dead Lake	-	1,269	-	-	1,269	349	-	349
4156-00	Township of Decoria	-	5,077	-	-	5,077	1,395	-	1,395
4158-00	City of Deeplaven	-	134,542	-	-	134,542	36,964	-	36,964
4164-00	City of Deer Creek	-	3,808	-	-	3,808	1,046	-	1,046
4170-00	City of Deer River	-	60,924	-	-	60,924	16,739	-	16,739
4182-00	City of Deerwood	-	45,693	-	-	45,693	12,554	-	12,554
4183-00	Township of Deerwood	-	10,154	-	-	10,154	2,790	-	2,790
4184-00	City of De Graff	-	21,577	-	-	21,577	5,928	-	5,928
4188-00	City of Delano	-	283,045	-	-	283,045	77,765	-	77,765
4188-02	City of Delano Municipal Utilities	-	232,275	-	-	232,275	63,816	-	63,816
4192-01	City of Delavan	-	6,346	-	-	6,346	1,744	-	1,744
4202-00	City of Dellwood	-	5,077	-	-	5,077	1,395	-	1,395
4214-00	City of Dent	-	2,539	-	-	2,539	697	-	697
4226-00	City of Detroit Lakes	-	901,175	-	-	901,175	247,591	-	247,591
4228-00	Township of Dewald	-	1,269	-	-	1,269	349	-	349
4234-00	City of Dexter	-	12,693	-	-	12,693	3,487	-	3,487
4240-00	City of Dilworth	-	134,542	-	-	134,542	36,964	-	36,964
4242-00	City of Dodge Center	-	153,580	-	-	153,580	42,195	-	42,195
4252-00	City of Donnelly	-	2,539	-	-	2,539	697	-	697
4260-00	Township of Douglas	-	1,269	-	-	1,269	349	-	349
4269-00	Township of Dresbach	-	8,885	-	-	8,885	2,441	-	2,441
4280-00	City of Duluth Entertainment Convention	-	743,786	-	-	743,786	204,350	-	204,350
4300-01	City of Duluth	-	7,828,796	-	-	7,828,796	2,150,905	-	2,150,905
4301-00	Township of Duluth	-	5,077	-	-	5,077	1,395	-	1,395
4332-00	City of Dumont	-	6,346	-	-	6,346	1,744	-	1,744
4336-00	City of Dundas	-	53,309	-	-	53,309	14,646	-	14,646

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
4338-00	City of Dundee	\$ 10,888	\$ 9,395	\$ 15,145	\$ 4,664	\$ 144	\$ -	\$ 968	\$ -	\$ 1,112
4342-00	City of Dunnell	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
4344-00	Township of East Side	5,444	4,697	7,573	2,332	72	-	484	-	556
4346-00	City of Eagan	12,118,509	10,456,633	16,856,514	5,191,036	160,477	-	1,077,660	-	1,238,137
4350-00	City of Eagle Bend	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
4356-00	City of Eagle Lake	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
4357-00	Township of Eagle Lake	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4359-00	Township of Eagles Nest	5,444	4,697	7,573	2,332	72	-	484	-	556
4362-00	City of East Bethel	1,148,700	991,172	1,597,810	492,052	15,211	-	102,150	-	117,361
4366-00	City of East Grand Forks	3,881,625	3,349,317	5,399,234	1,662,717	51,402	-	345,180	-	396,582
4369-00	City of East Gull Lake	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
4382-00	City of Easton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4388-00	City of Echo	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4404-00	City of Eden Prairie	14,960,315	12,908,727	20,809,389	6,408,341	198,109	-	1,330,373	-	1,528,482
4406-00	City of Eden Valley	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
4408-00	City of Edgerton	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
4410-00	City of Edina	16,174,344	13,956,270	22,498,070	6,928,378	214,185	-	1,438,332	-	1,652,517
4420-00	City of Eitzen	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
4434-00	City of Elbow Lake	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
4440-00	City of Elgin	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
4444-00	City of Elizabeth	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4445-00	Township of Elizabeth	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4452-00	City of Elk River	5,819,715	5,021,626	8,095,065	2,492,910	77,066	-	517,529	-	594,595
4452-01	Elk River Utilities	2,820,030	2,433,304	3,922,585	1,207,977	37,344	-	250,776	-	288,120
4454-00	City of Elko New Market	500,855	432,170	696,675	214,544	6,632	-	44,539	-	51,171
4456-00	City of Elkton	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4458-00	City of Ellendale	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
4467-00	City of Ellsworth Parkview Manor Nursing	881,940	760,995	1,226,754	377,784	11,679	-	78,428	-	90,107
4468-00	City of Ellsworth	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
4471-00	Township of Elm Creek	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4472-00	Township of Elmdale	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4486-00	City of Elmore	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
4492-00	City of Ely	1,562,449	1,348,182	2,173,324	669,285	20,690	-	138,944	-	159,634
4496-00	City of Elysian	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
4500-00	Township of Embarrass	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4505-00	City of Emily	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
4508-00	City of Emmons	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4510-00	Township of Empire	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
4520-00	City of Erhard	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
4530-00	City of Erskine	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
4544-00	City of Evansville	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
4546-00	City of Eveleth	1,426,347	1,230,745	1,984,010	610,985	18,888	-	126,840	-	145,728
4558-00	City of Excelsior	653,289	563,700	908,707	279,840	8,651	-	58,095	-	66,746
4562-00	City of Eyota	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
4572-00	City of Fairfax	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
4573-00	Township of Fair Haven	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
4338-00	City of Dundee	\$ -	\$ 2,539	\$ -	\$ -	\$ 2,539	\$ 697	\$ -	\$ 697
4342-00	City of Dunnell	-	19,039	-	-	19,039	5,231	-	5,231
4344-00	Township of East Side	-	1,269	-	-	1,269	349	-	349
4346-00	City of Eagan	-	2,825,373	-	-	2,825,373	776,251	-	776,251
4350-00	City of Eagle Bend	-	54,578	-	-	54,578	14,995	-	14,995
4356-00	City of Eagle Lake	-	44,424	-	-	44,424	12,205	-	12,205
4357-00	Township of Eagle Lake	-	2,539	-	-	2,539	697	-	697
4359-00	Township of Eagles Nest	-	1,269	-	-	1,269	349	-	349
4362-00	City of East Bethel	-	267,814	-	-	267,814	73,580	-	73,580
4366-00	City of East Grand Forks	-	904,982	-	-	904,982	248,637	-	248,637
4369-00	City of East Gull Lake	-	41,886	-	-	41,886	11,508	-	11,508
4382-00	City of Easton	-	2,539	-	-	2,539	697	-	697
4388-00	City of Echo	-	15,231	-	-	15,231	4,185	-	4,185
4404-00	City of Eden Prairie	-	3,487,926	-	-	3,487,926	958,283	-	958,283
4406-00	City of Eden Valley	-	41,886	-	-	41,886	11,508	-	11,508
4408-00	City of Edgerton	-	43,155	-	-	43,155	11,856	-	11,856
4410-00	City of Edina	-	3,770,971	-	-	3,770,971	1,036,047	-	1,036,047
4420-00	City of Eitzen	-	11,423	-	-	11,423	3,138	-	3,138
4434-00	City of Elbow Lake	-	144,696	-	-	144,696	39,754	-	39,754
4440-00	City of Elgin	-	31,732	-	-	31,732	8,718	-	8,718
4444-00	City of Elizabeth	-	15,231	-	-	15,231	4,185	-	4,185
4445-00	Township of Elizabeth	-	5,077	-	-	5,077	1,395	-	1,395
4452-00	City of Elk River	-	1,356,839	-	-	1,356,839	372,782	-	372,782
4452-01	Elk River Utilities	-	657,477	-	-	657,477	180,637	-	180,637
4454-00	City of Elko New Market	-	116,772	-	-	116,772	32,082	-	32,082
4456-00	City of Elkton	-	3,808	-	-	3,808	1,046	-	1,046
4458-00	City of Ellendale	-	41,886	-	-	41,886	11,508	-	11,508
4467-00	City of Ellsworth Parkview Manor Nursing	-	205,620	-	-	205,620	56,493	-	56,493
4468-00	City of Ellsworth	-	17,770	-	-	17,770	4,882	-	4,882
4471-00	Township of Elm Creek	-	2,539	-	-	2,539	697	-	697
4472-00	Township of Elmdale	-	5,077	-	-	5,077	1,395	-	1,395
4486-00	City of Elmore	-	41,886	-	-	41,886	11,508	-	11,508
4492-00	City of Ely	-	364,278	-	-	364,278	100,083	-	100,083
4496-00	City of Elysian	-	36,809	-	-	36,809	10,113	-	10,113
4500-00	Township of Embarrass	-	15,231	-	-	15,231	4,185	-	4,185
4505-00	City of Emily	-	48,232	-	-	48,232	13,251	-	13,251
4508-00	City of Emmons	-	15,231	-	-	15,231	4,185	-	4,185
4510-00	Township of Empire	-	50,770	-	-	50,770	13,949	-	13,949
4520-00	City of Erhard	-	11,423	-	-	11,423	3,138	-	3,138
4530-00	City of Erskine	-	20,308	-	-	20,308	5,580	-	5,580
4544-00	City of Evansville	-	26,654	-	-	26,654	7,323	-	7,323
4546-00	City of Eveleth	-	332,546	-	-	332,546	91,365	-	91,365
4558-00	City of Excelsior	-	152,311	-	-	152,311	41,846	-	41,846
4562-00	City of Eyota	-	50,770	-	-	50,770	13,949	-	13,949
4572-00	City of Fairfax	-	111,695	-	-	111,695	30,687	-	30,687
4573-00	Township of Fair Haven	-	6,346	-	-	6,346	1,744	-	1,744

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net Pension Liability	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Unit No.	Employer Name	(NPL)	(NPL)							
4574-00	Township of Fairfield	\$ 16,332	\$ 14,092	\$ 22,718	\$ 6,996	\$ 216	\$ -	\$ 1,452	\$ -	\$ 1,668
4578-00	City of Fairmont	4,485,917	3,870,739	6,239,788	1,921,570	59,404	-	398,918	-	458,322
4585-00	Township of Fairview	-	-	-	-	-	-	-	-	-
4588-00	City of Falcon Heights	549,851	474,447	764,828	235,532	7,281	-	48,897	-	56,178
4592-00	Township of Fall Lake	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4600-00	City of Faribault	4,812,561	4,152,589	6,694,141	2,061,490	63,729	-	427,966	-	491,695
4610-00	City of Farmington	3,712,858	3,203,694	5,164,485	1,590,425	49,167	-	330,173	-	379,340
4618-01	Town of Fayal	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
4632-00	City of Fergus Falls	5,024,880	4,335,792	6,989,471	2,152,438	66,541	-	446,846	-	513,387
4638-00	City of Fertile	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
4638-02	Fertile Fair Meadow Nursing Home	2,014,307	1,738,075	2,801,846	862,841	26,674	-	179,126	-	205,800
4644-00	City of Fifty Lakes	244,983	211,387	340,765	104,940	3,244	-	21,786	-	25,030
4652-00	City of Finlayson	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
4654-00	Township of Fish Lake	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4662-00	Township of Fleming	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4664-00	City of Flensburg	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4670-00	City of Floodwood	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
4686-00	City of Foley	370,197	319,430	514,934	158,576	4,902	-	32,920	-	37,822
4694-00	Township of Forest	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4700-00	City of Forest Lake	2,237,514	1,930,672	3,112,321	958,453	29,630	-	198,975	-	228,605
4704-00	City of Foreston	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
4718-00	City of Fosston	751,282	648,255	1,045,013	321,816	9,949	-	66,809	-	76,758
4728-00	City of Fountain	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
4740-00	Township of Franconia	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
4746-00	Township of Franklin	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
4748-00	City of Franklin	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
4756-00	City of Frazee	304,868	263,060	424,063	130,592	4,037	-	27,111	-	31,148
4762-00	City of Freeborn	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
4765-00	Township of Freedom	5,444	4,697	7,573	2,332	72	-	484	-	556
4770-00	City of Freeport	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
4771-00	Township of French	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
4776-00	Township of French Lake	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
4780-00	City of Fridley	5,923,153	5,110,879	8,238,943	2,537,218	78,436	-	526,727	-	605,163
4786-00	City of Frost	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
4788-00	City of Fulda	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
4800-00	Township of Garden City	5,444	4,697	7,573	2,332	72	-	484	-	556
4807-51	City of Garrison	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4808-00	City of Garfield	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4809-00	Township of Garfield	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
4812-00	City of Garvin	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
4814-00	City of Gary	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4816-00	City of Gaylord	332,089	286,547	461,926	142,252	4,398	-	29,532	-	33,930
4820-00	City of Geneva	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
4830-00	City of Georgetown	5,444	4,697	7,573	2,332	72	-	484	-	556
4840-00	City of Ghent	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
4842-00	City of Gibbon	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
4574-00	Township of Fairfield	\$ -	\$ 3,808	\$ -	\$ -	\$ 3,808	\$ 1,046	\$ -	\$ 1,046
4578-00	City of Fairmont	-	1,045,870	-	-	1,045,870	287,345	-	287,345
4585-00	Township of Fairview	-	-	-	-	-	-	-	-
4588-00	City of Falcon Heights	-	128,195	-	-	128,195	35,221	-	35,221
4592-00	Township of Fall Lake	-	6,346	-	-	6,346	1,744	-	1,744
4600-00	City of Faribault	-	1,122,026	-	-	1,122,026	308,268	-	308,268
4610-00	City of Farmington	-	865,635	-	-	865,635	237,827	-	237,827
4618-01	Town of Fayal	-	55,847	-	-	55,847	15,344	-	15,344
4632-00	City of Fergus Falls	-	1,171,527	-	-	1,171,527	321,869	-	321,869
4638-00	City of Fertile	-	27,924	-	-	27,924	7,672	-	7,672
4638-02	Fertile Fair Meadow Nursing Home	-	469,626	-	-	469,626	129,026	-	129,026
4644-00	City of Fifty Lakes	-	57,117	-	-	57,117	15,692	-	15,692
4652-00	City of Finlayson	-	31,732	-	-	31,732	8,718	-	8,718
4654-00	Township of Fish Lake	-	16,500	-	-	16,500	4,533	-	4,533
4662-00	Township of Fleming	-	5,077	-	-	5,077	1,395	-	1,395
4664-00	City of Flensburg	-	16,500	-	-	16,500	4,533	-	4,533
4670-00	City of Floodwood	-	35,539	-	-	35,539	9,764	-	9,764
4686-00	City of Foley	-	86,310	-	-	86,310	23,713	-	23,713
4694-00	Township of Forest	-	5,077	-	-	5,077	1,395	-	1,395
4700-00	City of Forest Lake	-	521,666	-	-	521,666	143,324	-	143,324
4704-00	City of Foreston	-	24,116	-	-	24,116	6,626	-	6,626
4718-00	City of Fosston	-	175,158	-	-	175,158	48,123	-	48,123
4728-00	City of Fountain	-	19,039	-	-	19,039	5,231	-	5,231
4740-00	Township of Franconia	-	17,770	-	-	17,770	4,882	-	4,882
4746-00	Township of Franklin	-	34,270	-	-	34,270	9,415	-	9,415
4748-00	City of Franklin	-	20,308	-	-	20,308	5,580	-	5,580
4756-00	City of Frazee	-	71,079	-	-	71,079	19,528	-	19,528
4762-00	City of Freeborn	-	8,885	-	-	8,885	2,441	-	2,441
4765-00	Township of Freedom	-	1,269	-	-	1,269	349	-	349
4770-00	City of Freeport	-	35,539	-	-	35,539	9,764	-	9,764
4771-00	Township of French	-	5,077	-	-	5,077	1,395	-	1,395
4776-00	Township of French Lake	-	11,423	-	-	11,423	3,138	-	3,138
4780-00	City of Fridley	-	1,380,955	-	-	1,380,955	379,407	-	379,407
4786-00	City of Frost	-	13,962	-	-	13,962	3,836	-	3,836
4788-00	City of Fulda	-	53,309	-	-	53,309	14,646	-	14,646
4800-00	Township of Garden City	-	1,269	-	-	1,269	349	-	349
4807-51	City of Garrison	-	3,808	-	-	3,808	1,046	-	1,046
4808-00	City of Garfield	-	16,500	-	-	16,500	4,533	-	4,533
4809-00	Township of Garfield	-	6,346	-	-	6,346	1,744	-	1,744
4812-00	City of Garvin	-	8,885	-	-	8,885	2,441	-	2,441
4814-00	City of Gary	-	3,808	-	-	3,808	1,046	-	1,046
4816-00	City of Gaylord	-	77,425	-	-	77,425	21,272	-	21,272
4820-00	City of Geneva	-	13,962	-	-	13,962	3,836	-	3,836
4830-00	City of Georgetown	-	1,269	-	-	1,269	349	-	349
4840-00	City of Ghent	-	17,770	-	-	17,770	4,882	-	4,882
4842-00	City of Gibbon	-	13,962	-	-	13,962	3,836	-	3,836

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
4844-00	City of Gilbert	\$ 680,509	\$ 587,187	\$ 946,570	\$ 291,500	\$ 9,012	\$ -	\$ 60,516	\$ -	\$ 69,528
4850-00	City of Gilman	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
4855-00	Township of Girard	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
4860-00	City of Glencoe	1,273,913	1,099,215	1,771,979	545,688	16,870	-	113,285	-	130,155
4860-02	City of Glencoe Municipal Utilities	969,045	836,155	1,347,915	415,096	12,832	-	86,174	-	99,006
4868-00	City of Glenville	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
4870-00	City of Glenwood	642,401	554,305	893,562	275,176	8,507	-	57,127	-	65,634
4876-00	City of Glyndon	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
4877-00	Township of Gnesen	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
4884-00	City of Golden Valley	6,483,892	5,594,721	9,018,917	2,777,414	85,862	-	576,592	-	662,454
4886-00	City of Gonvick	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
4892-00	City of Good Thunder	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
4896-00	City of Goodhue	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
4902-00	City of Goodridge	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
4904-00	City of Goodview	555,296	479,145	772,401	237,864	7,353	-	49,381	-	56,734
4920-00	City of Graceville	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
4925-00	Township of Grand Lake	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
4936-00	City of Grand Marais	876,496	756,297	1,219,182	375,452	11,607	-	77,944	-	89,551
4936-03	City of Grand Marais Municipal Utilities	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
4940-00	City of Grand Meadow	212,319	183,202	295,330	90,948	2,812	-	18,881	-	21,693
4947-00	Township of Grand Prairie	5,444	4,697	7,573	2,332	72	-	484	-	556
4952-00	City of Grand Rapids	3,070,458	2,649,389	4,270,923	1,315,249	40,660	-	273,046	-	313,706
4952-03	City of Grand Rapids Municipal Utilities	2,504,274	2,160,850	3,483,377	1,072,721	33,162	-	222,697	-	255,859
4953-00	City of Granada	5,444	4,697	7,573	2,332	72	-	484	-	556
4960-00	City of Granite Falls	1,513,453	1,305,905	2,105,171	648,297	20,042	-	134,586	-	154,628
4960-01	City of Granite Falls Hospital And Manor	7,981,012	6,886,534	11,101,370	3,418,715	105,687	-	709,726	-	815,413
4976-00	City of Grasston	10,888	9,395	15,145	4,664	144	-	968	-	1,112
4979-00	City of Grant	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
4984-00	Township of Great Scott	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
4988-00	City of Green Isle	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
4998-00	City of Greenbush	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
5000-00	Township of Greenbush	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5004-00	City of Greenfield	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
5010-00	Township of Greenvale	5,444	4,697	7,573	2,332	72	-	484	-	556
5014-00	Township of Greenway	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
5021-00	Township of Greenwood	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
5026-00	City of Grey Eagle	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
5032-00	City of Grove City	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
5040-00	City of Grygla	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
5048-00	City of Hackensack	255,871	220,782	355,910	109,604	3,388	-	22,754	-	26,142
5050-00	City of Hadley	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
5062-00	City of Hallock	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
5066-00	City of Halstad Municipal Utilities	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
5072-00	City of Ham Lake	805,723	695,230	1,120,739	345,136	10,670	-	71,650	-	82,320
5074-00	City of Hamburg	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
5080-00	Township of Hampton	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
4844-00	City of Gilbert	\$ -	\$ 158,658	\$ -	\$ -	\$ 158,658	\$ 43,590	\$ -	\$ 43,590
4850-00	City of Gilman	-	24,116	-	-	24,116	6,626	-	6,626
4855-00	Township of Girard	-	10,154	-	-	10,154	2,790	-	2,790
4860-00	City of Glencoe	-	297,007	-	-	297,007	81,600	-	81,600
4860-02	City of Glencoe Municipal Utilities	-	225,928	-	-	225,928	62,072	-	62,072
4868-00	City of Glenville	-	15,231	-	-	15,231	4,185	-	4,185
4870-00	City of Glenwood	-	149,773	-	-	149,773	41,149	-	41,149
4876-00	City of Glyndon	-	53,309	-	-	53,309	14,646	-	14,646
4877-00	Township of Gnesen	-	11,423	-	-	11,423	3,138	-	3,138
4884-00	City of Golden Valley	-	1,511,689	-	-	1,511,689	415,326	-	415,326
4886-00	City of Gonvick	-	16,500	-	-	16,500	4,533	-	4,533
4892-00	City of Good Thunder	-	21,577	-	-	21,577	5,928	-	5,928
4896-00	City of Goodhue	-	50,770	-	-	50,770	13,949	-	13,949
4902-00	City of Goodridge	-	17,770	-	-	17,770	4,882	-	4,882
4904-00	City of Goodview	-	129,465	-	-	129,465	35,569	-	35,569
4920-00	City of Graceville	-	21,577	-	-	21,577	5,928	-	5,928
4925-00	Township of Grand Lake	-	3,808	-	-	3,808	1,046	-	1,046
4936-00	City of Grand Marais	-	204,351	-	-	204,351	56,144	-	56,144
4936-03	City of Grand Marais Municipal Utilities	-	87,579	-	-	87,579	24,062	-	24,062
4940-00	City of Grand Meadow	-	49,501	-	-	49,501	13,600	-	13,600
4947-00	Township of Grand Prairie	-	1,269	-	-	1,269	349	-	349
4952-00	City of Grand Rapids	-	715,863	-	-	715,863	196,678	-	196,678
4952-03	City of Grand Rapids Municipal Utilities	-	583,860	-	-	583,860	160,411	-	160,411
4953-00	City of Granada	-	1,269	-	-	1,269	349	-	349
4960-00	City of Granite Falls	-	352,854	-	-	352,854	96,944	-	96,944
4960-01	City of Granite Falls Hospital And Manor	-	1,860,735	-	-	1,860,735	511,224	-	511,224
4976-00	City of Grasston	-	2,539	-	-	2,539	697	-	697
4979-00	City of Grant	-	12,693	-	-	12,693	3,487	-	3,487
4984-00	Township of Great Scott	-	11,423	-	-	11,423	3,138	-	3,138
4988-00	City of Green Isle	-	10,154	-	-	10,154	2,790	-	2,790
4998-00	City of Greenbush	-	25,385	-	-	25,385	6,974	-	6,974
5000-00	Township of Greenbush	-	3,808	-	-	3,808	1,046	-	1,046
5004-00	City of Greenfield	-	41,886	-	-	41,886	11,508	-	11,508
5010-00	Township of Greenvale	-	1,269	-	-	1,269	349	-	349
5014-00	Township of Greenway	-	22,847	-	-	22,847	6,277	-	6,277
5021-00	Township of Greenwood	-	27,924	-	-	27,924	7,672	-	7,672
5026-00	City of Grey Eagle	-	12,693	-	-	12,693	3,487	-	3,487
5032-00	City of Grove City	-	48,232	-	-	48,232	13,251	-	13,251
5040-00	City of Grygla	-	19,039	-	-	19,039	5,231	-	5,231
5048-00	City of Hackensack	-	59,655	-	-	59,655	16,390	-	16,390
5050-00	City of Hadley	-	15,231	-	-	15,231	4,185	-	4,185
5062-00	City of Hallock	-	72,348	-	-	72,348	19,877	-	19,877
5066-00	City of Halstad Municipal Utilities	-	53,309	-	-	53,309	14,646	-	14,646
5072-00	City of Ham Lake	-	187,850	-	-	187,850	51,611	-	51,611
5074-00	City of Hamburg	-	27,924	-	-	27,924	7,672	-	7,672
5080-00	Township of Hampton	-	3,808	-	-	3,808	1,046	-	1,046

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
5096-02	City of Hancock	\$ 114,326	\$ 98,647	\$ 159,024	\$ 48,972	\$ 1,514	\$ -	\$ 10,167	\$ -	\$ 11,681
5100-00	City of Hanley Falls	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
5104-00	City of Hanover	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
5106-00	City of Hanska	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
5110-00	City of Hardwick	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5118-00	City of Harmony	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
5122-00	City of Harris	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
5123-01	Township of Harris	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
5134-00	City of Hartland	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
5142-00	City of Hastings	4,213,713	3,635,864	5,861,160	1,804,970	55,799	-	374,712	-	430,511
5159-00	Township of Haven	5,444	4,697	7,573	2,332	72	-	484	-	556
5160-00	City of Hawley	838,387	723,415	1,166,174	359,128	11,102	-	74,555	-	85,657
5170-00	City of Hayfield	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
5170-01	City of Hayfield Field Crest Care Center	1,834,653	1,583,057	2,551,952	785,885	24,295	-	163,150	-	187,445
5175-00	City of Hayward	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
5180-00	Township of Hazelton	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5188-00	City of Hector	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
5189-00	Township of Helen	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5192-00	Township of Helga	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5208-00	City of Henderson	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
5214-00	City of Hendricks	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
5220-00	City of Hendrum	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
5224-00	City of Henning	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
5234-00	City of Hermantown	1,001,710	864,340	1,393,351	429,088	13,265	-	89,079	-	102,344
5236-00	City of Herman	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
5240-00	City of Heron Lake	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
5242-00	City of Hewitt	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
5246-00	City of Hibbing	4,219,157	3,640,562	5,868,732	1,807,302	55,871	-	375,196	-	431,067
5246-01	City of Hibbing Public Utilities Commission	5,607,396	4,838,424	7,799,735	2,401,962	74,255	-	498,648	-	572,903
5266-00	City of Hill City	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
5278-00	City of Hills	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
5282-00	City of Hilltop	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
5286-00	City of Hinckley	598,848	516,725	832,981	256,520	7,930	-	53,254	-	61,184
5292-00	City of Hitterdal	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
5300-00	City of Hoffman	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
5304-00	City of Hokah	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
5308-00	Township of Holding	5,444	4,697	7,573	2,332	72	-	484	-	556
5310-00	City of Holdingford	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
5315-00	City of Holland	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
5316-00	City of Hollandale	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5318-00	City of Holloway	5,444	4,697	7,573	2,332	72	-	484	-	556
5320-00	Township of Holly	5,444	4,697	7,573	2,332	72	-	484	-	556
5322-00	Township of Hollywood	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
5354-00	City of Hopkins	4,839,782	4,176,077	6,732,004	2,073,150	64,090	-	430,386	-	494,476
5362-00	City of Houston	321,200	277,152	446,781	137,588	4,253	-	28,563	-	32,816
5363-00	Township of Houston	10,888	9,395	15,145	4,664	144	-	968	-	1,112

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
5096-02	City of Hancock	\$ -	\$ 26,654	\$ -	\$ -	\$ 26,654	\$ 7,323	\$ -	\$ 7,323
5100-00	City of Hanley Falls	-	29,193	-	-	29,193	8,021	-	8,021
5104-00	City of Hanover	-	44,424	-	-	44,424	12,205	-	12,205
5106-00	City of Hanska	-	33,001	-	-	33,001	9,067	-	9,067
5110-00	City of Hardwick	-	3,808	-	-	3,808	1,046	-	1,046
5118-00	City of Harmony	-	73,617	-	-	73,617	20,226	-	20,226
5122-00	City of Harris	-	15,231	-	-	15,231	4,185	-	4,185
5123-01	Township of Harris	-	20,308	-	-	20,308	5,580	-	5,580
5134-00	City of Hartland	-	12,693	-	-	12,693	3,487	-	3,487
5142-00	City of Hastings	-	982,407	-	-	982,407	269,909	-	269,909
5159-00	Township of Haven	-	1,269	-	-	1,269	349	-	349
5160-00	City of Hawley	-	195,466	-	-	195,466	53,703	-	53,703
5170-00	City of Hayfield	-	38,078	-	-	38,078	10,462	-	10,462
5170-01	City of Hayfield Field Crest Care Center	-	427,741	-	-	427,741	117,519	-	117,519
5175-00	City of Hayward	-	15,231	-	-	15,231	4,185	-	4,185
5180-00	Township of Hazelton	-	2,539	-	-	2,539	697	-	697
5188-00	City of Hector	-	54,578	-	-	54,578	14,995	-	14,995
5189-00	Township of Helen	-	3,808	-	-	3,808	1,046	-	1,046
5192-00	Township of Helga	-	2,539	-	-	2,539	697	-	697
5208-00	City of Henderson	-	43,155	-	-	43,155	11,856	-	11,856
5214-00	City of Hendricks	-	34,270	-	-	34,270	9,415	-	9,415
5220-00	City of Hendrum	-	19,039	-	-	19,039	5,231	-	5,231
5224-00	City of Henning	-	124,387	-	-	124,387	34,175	-	34,175
5234-00	City of Hermantown	-	233,544	-	-	233,544	64,164	-	64,164
5236-00	City of Herman	-	22,847	-	-	22,847	6,277	-	6,277
5240-00	City of Heron Lake	-	41,886	-	-	41,886	11,508	-	11,508
5242-00	City of Hewitt	-	10,154	-	-	10,154	2,790	-	2,790
5246-00	City of Hibbing	-	983,677	-	-	983,677	270,258	-	270,258
5246-01	City of Hibbing Public Utilities Commission	-	1,307,338	-	-	1,307,338	359,182	-	359,182
5266-00	City of Hill City	-	40,616	-	-	40,616	11,159	-	11,159
5278-00	City of Hills	-	20,308	-	-	20,308	5,580	-	5,580
5282-00	City of Hilltop	-	34,270	-	-	34,270	9,415	-	9,415
5286-00	City of Hinckley	-	139,619	-	-	139,619	38,359	-	38,359
5292-00	City of Hitterdal	-	36,809	-	-	36,809	10,113	-	10,113
5300-00	City of Hoffman	-	21,577	-	-	21,577	5,928	-	5,928
5304-00	City of Hokah	-	24,116	-	-	24,116	6,626	-	6,626
5308-00	Township of Holding	-	1,269	-	-	1,269	349	-	349
5310-00	City of Holdingford	-	54,578	-	-	54,578	14,995	-	14,995
5315-00	City of Holland	-	10,154	-	-	10,154	2,790	-	2,790
5316-00	City of Hollandale	-	2,539	-	-	2,539	697	-	697
5318-00	City of Holloway	-	1,269	-	-	1,269	349	-	349
5320-00	Township of Holly	-	1,269	-	-	1,269	349	-	349
5322-00	Township of Hollywood	-	11,423	-	-	11,423	3,138	-	3,138
5354-00	City of Hopkins	-	1,128,372	-	-	1,128,372	310,012	-	310,012
5362-00	City of Houston	-	74,886	-	-	74,886	20,574	-	20,574
5363-00	Township of Houston	-	2,539	-	-	2,539	697	-	697

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
5366-00	City of Howard Lake	\$ 462,746	\$ 399,287	\$ 643,667	\$ 198,220	\$ 6,128	\$ -	\$ 41,151	\$ -	\$ 47,279
5368-00	City of Hoyt Lakes	800,279	690,532	1,113,166	342,804	10,598	-	71,166	-	81,764
5376-00	City of Hugo	1,513,453	1,305,905	2,105,171	648,297	20,042	-	134,586	-	154,628
5392-00	City of Hutchinson	5,177,314	4,467,322	7,201,503	2,217,734	68,559	-	460,402	-	528,961
5392-01	City of Hutchinson Municipal Utilities	4,415,144	3,809,672	6,141,345	1,891,254	58,467	-	392,625	-	451,092
5398-00	Township of Ida	5,444	4,697	7,573	2,332	72	-	484	-	556
5400-00	Township of Ideal	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
5406-00	City of Independence	468,190	403,985	651,240	200,552	6,200	-	41,635	-	47,835
5416-00	City of International Falls	2,716,593	2,344,052	3,778,706	1,163,669	35,974	-	241,578	-	277,552
5420-00	City of Inver Grove Heights	6,652,658	5,740,344	9,253,666	2,849,706	88,096	-	591,600	-	679,696
5434-00	Township of Irondale	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
5436-00	City of Ironton	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
5442-00	City of Isanti	1,219,473	1,052,240	1,696,253	522,368	16,149	-	108,444	-	124,593
5443-00	Township of Isanti	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
5452-00	City of Isle	342,977	295,942	477,071	146,916	4,542	-	30,500	-	35,042
5458-00	City of Ivanhoe	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
5462-00	City of Jackson	979,933	845,550	1,363,060	419,760	12,977	-	87,142	-	100,119
5470-00	City of Janesville	680,509	587,187	946,570	291,500	9,012	-	60,516	-	69,528
5470-02	City of Janesville Nursing Home	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
5472-00	City of Jasper	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
5475-00	Township of Jay	5,444	4,697	7,573	2,332	72	-	484	-	556
5478-00	City of Jeffers	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
5484-00	City of Jenkins	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
5500-00	City of Jordan	816,611	704,625	1,135,884	349,800	10,814	-	72,619	-	83,433
5518-00	Township of Kanaranzi	5,444	4,697	7,573	2,332	72	-	484	-	556
5521-00	City of Kandiyohi	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
5522-00	City of Karlstad	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
5526-00	City of Kasota	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
5528-00	City of Kasson	1,731,216	1,493,805	2,408,073	741,577	22,925	-	153,951	-	176,876
5530-00	Township of Kathio	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5534-00	City of Keewatin	250,427	216,085	348,338	107,272	3,316	-	22,270	-	25,586
5534-01	City of Keewatin Utilities	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
5538-00	City of Kelliher	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
5540-00	City of Kellogg	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
5546-00	City of Kennedy	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
5551-00	Farwell Kensington Sanitary District	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
5555-00	Township of Kenyon	5,444	4,697	7,573	2,332	72	-	484	-	556
5556-00	City of Kenyon	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
5556-01	City of Kenyon Utilities	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
5560-00	City of Kerkhoven	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
5568-00	Township of Kettle River	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
5570-00	City of Kettle River	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
5576-00	City of Kiester	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
5586-01	City of Kimball	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
5589-00	Township of Kimberly	-	-	-	-	-	-	-	-	-
5600-00	City of Kinney	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
5366-00	City of Howard Lake	\$ -	\$ 107,887	\$ -	\$ -	\$ 107,887	\$ 29,641	\$ -	\$ 29,641
5368-00	City of Hoyt Lakes	-	186,581	-	-	186,581	51,262	-	51,262
5376-00	City of Hugo	-	352,854	-	-	352,854	96,944	-	96,944
5392-00	City of Hutchinson	-	1,207,066	-	-	1,207,066	331,633	-	331,633
5392-01	City of Hutchinson Municipal Utilities	-	1,029,370	-	-	1,029,370	282,812	-	282,812
5398-00	Township of Ida	-	1,269	-	-	1,269	349	-	349
5400-00	Township of Ideal	-	31,732	-	-	31,732	8,718	-	8,718
5406-00	City of Independence	-	109,156	-	-	109,156	29,990	-	29,990
5416-00	City of International Falls	-	633,361	-	-	633,361	174,011	-	174,011
5420-00	City of Inver Grove Heights	-	1,551,036	-	-	1,551,036	426,136	-	426,136
5434-00	Township of Irondale	-	27,924	-	-	27,924	7,672	-	7,672
5436-00	City of Ironton	-	33,001	-	-	33,001	9,067	-	9,067
5442-00	City of Isanti	-	284,314	-	-	284,314	78,113	-	78,113
5443-00	Township of Isanti	-	10,154	-	-	10,154	2,790	-	2,790
5452-00	City of Isle	-	79,963	-	-	79,963	21,969	-	21,969
5458-00	City of Ivanhoe	-	43,155	-	-	43,155	11,856	-	11,856
5462-00	City of Jackson	-	228,467	-	-	228,467	62,770	-	62,770
5470-00	City of Janesville	-	158,658	-	-	158,658	43,590	-	43,590
5470-02	City of Janesville Nursing Home	-	251,313	-	-	251,313	69,047	-	69,047
5472-00	City of Jasper	-	17,770	-	-	17,770	4,882	-	4,882
5475-00	Township of Jay	-	1,269	-	-	1,269	349	-	349
5478-00	City of Jeffers	-	16,500	-	-	16,500	4,533	-	4,533
5484-00	City of Jenkins	-	11,423	-	-	11,423	3,138	-	3,138
5500-00	City of Jordan	-	190,389	-	-	190,389	52,308	-	52,308
5518-00	Township of Kanaranzi	-	1,269	-	-	1,269	349	-	349
5521-00	City of Kandiyohi	-	17,770	-	-	17,770	4,882	-	4,882
5522-00	City of Karlstad	-	30,462	-	-	30,462	8,369	-	8,369
5526-00	City of Kasota	-	26,654	-	-	26,654	7,323	-	7,323
5528-00	City of Kasson	-	403,625	-	-	403,625	110,893	-	110,893
5530-00	Township of Kathio	-	2,539	-	-	2,539	697	-	697
5534-00	City of Keewatin	-	58,386	-	-	58,386	16,041	-	16,041
5534-01	City of Keewatin Utilities	-	24,116	-	-	24,116	6,626	-	6,626
5538-00	City of Kelliher	-	39,347	-	-	39,347	10,810	-	10,810
5540-00	City of Kellogg	-	31,732	-	-	31,732	8,718	-	8,718
5546-00	City of Kennedy	-	21,577	-	-	21,577	5,928	-	5,928
5551-00	Farwell Kensington Sanitary District	-	6,346	-	-	6,346	1,744	-	1,744
5555-00	Township of Kenyon	-	1,269	-	-	1,269	349	-	349
5556-00	City of Kenyon	-	102,810	-	-	102,810	28,246	-	28,246
5556-01	City of Kenyon Utilities	-	55,847	-	-	55,847	15,344	-	15,344
5560-00	City of Kerkhoven	-	26,654	-	-	26,654	7,323	-	7,323
5568-00	Township of Kettle River	-	5,077	-	-	5,077	1,395	-	1,395
5570-00	City of Kettle River	-	17,770	-	-	17,770	4,882	-	4,882
5576-00	City of Kiester	-	17,770	-	-	17,770	4,882	-	4,882
5586-01	City of Kimball	-	20,308	-	-	20,308	5,580	-	5,580
5589-00	Township of Kimberly	-	-	-	-	-	-	-	-
5600-00	City of Kinney	-	10,154	-	-	10,154	2,790	-	2,790

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
5614-00	Township of Krain	\$ 32,664	\$ 28,185	\$ 45,435	\$ 13,992	\$ 433	\$ -	\$ 2,905	\$ -	\$ 3,338
5626-00	City of La Crescent	783,947	676,440	1,090,448	335,808	10,381	-	69,714	-	80,095
5630-00	Township of Lacrosse	5,444	4,697	7,573	2,332	72	-	484	-	556
5632-00	Township of Lafayette	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5634-00	City of Lafayette	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
5635-00	Township of La Grand	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
5650-00	City of Lake Benton	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
5652-00	City of Lake Bronson	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
5654-00	City of Lake City	2,487,942	2,146,757	3,460,659	1,065,725	32,946	-	221,245	-	254,191
5656-00	City of Lake Crystal	822,055	709,322	1,143,456	352,132	10,886	-	73,103	-	83,989
5658-00	Township of Lake Edward	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
5662-00	City of Lake Elmo	1,039,818	897,222	1,446,359	445,412	13,770	-	92,468	-	106,238
5670-00	Township of Lake Fremont	5,444	4,697	7,573	2,332	72	-	484	-	556
5694-00	City of Lake Lillian	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
5702-00	City of Lake Park	435,526	375,800	605,805	186,560	5,767	-	38,730	-	44,497
5712-00	City of Lake Shore	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
5715-00	City of Lake St Croix Beach	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
5720-00	Township of Lake View	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
5722-01	City of Lake Wilson	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5724-00	City of Lakefield	528,075	455,657	734,538	226,204	6,993	-	46,960	-	53,953
5724-07	City of Lakefield Ambulance	5,444	4,697	7,573	2,332	72	-	484	-	556
5726-00	City of Lakeland	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
5736-00	Township of Laketown	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
5742-00	City of Lakeville	9,053,495	7,811,941	12,593,164	3,878,119	119,889	-	805,098	-	924,987
5744-00	Township of Lakewood	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
5746-00	Township of Lakin	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5751-00	City of Lamberton Valley View Manor	1,219,473	1,052,240	1,696,253	522,368	16,149	-	108,444	-	124,593
5752-00	City of Lamberton	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
5756-00	City of Lancaster	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
5758-00	City of Landfall	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
5760-00	City of Lanesboro	359,309	310,035	499,789	153,912	4,758	-	31,952	-	36,710
5761-00	Township of Lanesburgh	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
5778-00	City of La Prairie	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
5786-00	City of Lauderdale	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
5794-00	City of Le Center	511,743	441,565	711,820	219,208	6,777	-	45,508	-	52,285
5796-00	Township of Lent	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
5799-00	Township of Leray	5,444	4,697	7,573	2,332	72	-	484	-	556
5800-00	City of Leroy	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
5804-00	City of Le Sueur	2,090,524	1,803,840	2,907,862	895,489	27,683	-	185,904	-	213,587
5840-00	Township of Leon	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5842-00	Township of Leon	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5856-01	City of Lester Prairie	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
5862-00	City of Lewiston	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
5864-00	City of Lewisville	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
5868-00	City of Lexington	620,624	535,515	863,272	265,848	8,218	-	55,190	-	63,408
5882-00	City of Lilydale	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
5614-00	Township of Krain	\$ -	\$ 7,616	\$ -	\$ -	\$ 7,616	\$ 2,092	\$ -	\$ 2,092
5626-00	City of La Crescent	-	182,773	-	-	182,773	50,216	-	50,216
5630-00	Township of Lacrosse	-	1,269	-	-	1,269	349	-	349
5632-00	Township of Lafayette	-	3,808	-	-	3,808	1,046	-	1,046
5634-00	City of Lafayette	-	22,847	-	-	22,847	6,277	-	6,277
5635-00	Township of La Grand	-	64,732	-	-	64,732	17,785	-	17,785
5650-00	City of Lake Benton	-	31,732	-	-	31,732	8,718	-	8,718
5652-00	City of Lake Bronson	-	13,962	-	-	13,962	3,836	-	3,836
5654-00	City of Lake City	-	580,052	-	-	580,052	159,365	-	159,365
5656-00	City of Lake Crystal	-	191,658	-	-	191,658	52,657	-	52,657
5658-00	Township of Lake Edward	-	7,616	-	-	7,616	2,092	-	2,092
5662-00	City of Lake Elmo	-	242,429	-	-	242,429	66,606	-	66,606
5670-00	Township of Lake Fremont	-	1,269	-	-	1,269	349	-	349
5694-00	City of Lake Lillian	-	12,693	-	-	12,693	3,487	-	3,487
5702-00	City of Lake Park	-	101,541	-	-	101,541	27,898	-	27,898
5712-00	City of Lake Shore	-	45,693	-	-	45,693	12,554	-	12,554
5715-00	City of Lake St Croix Beach	-	10,154	-	-	10,154	2,790	-	2,790
5720-00	Township of Lake View	-	8,885	-	-	8,885	2,441	-	2,441
5722-01	City of Lake Wilson	-	3,808	-	-	3,808	1,046	-	1,046
5724-00	City of Lakefield	-	123,118	-	-	123,118	33,826	-	33,826
5724-07	City of Lakefield Ambulance	-	1,269	-	-	1,269	349	-	349
5726-00	City of Lakeland	-	52,040	-	-	52,040	14,298	-	14,298
5736-00	Township of Laketown	-	34,270	-	-	34,270	9,415	-	9,415
5742-00	City of Lakeville	-	2,110,779	-	-	2,110,779	579,921	-	579,921
5744-00	Township of Lakewood	-	8,885	-	-	8,885	2,441	-	2,441
5746-00	Township of Lakin	-	3,808	-	-	3,808	1,046	-	1,046
5751-00	City of Lamberton Valley View Manor	-	284,314	-	-	284,314	78,113	-	78,113
5752-00	City of Lamberton	-	39,347	-	-	39,347	10,810	-	10,810
5756-00	City of Lancaster	-	24,116	-	-	24,116	6,626	-	6,626
5758-00	City of Landfall	-	24,116	-	-	24,116	6,626	-	6,626
5760-00	City of Lanesboro	-	83,771	-	-	83,771	23,016	-	23,016
5761-00	Township of Lanesburgh	-	3,808	-	-	3,808	1,046	-	1,046
5778-00	City of La Prairie	-	20,308	-	-	20,308	5,580	-	5,580
5786-00	City of Lauderdale	-	78,694	-	-	78,694	21,621	-	21,621
5794-00	City of Le Center	-	119,310	-	-	119,310	32,780	-	32,780
5796-00	Township of Lent	-	30,462	-	-	30,462	8,369	-	8,369
5799-00	Township of Leray	-	1,269	-	-	1,269	349	-	349
5800-00	City of Leroy	-	33,001	-	-	33,001	9,067	-	9,067
5804-00	City of Le Sueur	-	487,396	-	-	487,396	133,908	-	133,908
5840-00	Township of Leon	-	2,539	-	-	2,539	697	-	697
5842-00	Township of Leon	-	2,539	-	-	2,539	697	-	697
5856-01	City of Lester Prairie	-	50,770	-	-	50,770	13,949	-	13,949
5862-00	City of Lewiston	-	55,847	-	-	55,847	15,344	-	15,344
5864-00	City of Lewisville	-	17,770	-	-	17,770	4,882	-	4,882
5868-00	City of Lexington	-	144,696	-	-	144,696	39,754	-	39,754
5882-00	City of Lilydale	-	12,693	-	-	12,693	3,487	-	3,487

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
5900-00	Township of Linden	\$ 10,888	\$ 9,395	\$ 15,145	\$ 4,664	\$ 144	\$ -	\$ 968	\$ -	\$ 1,112
5904-00	City of Lindstrom	707,730	610,675	984,433	303,160	9,372	-	62,936	-	72,308
5906-00	City of Lino Lakes	2,351,840	2,029,320	3,271,345	1,007,425	31,144	-	209,142	-	240,286
5908-01	Township of Linwood	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
5910-01	City of Lismore	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
5918-00	City of Litchfield	1,927,202	1,662,915	2,680,686	825,529	25,521	-	171,380	-	196,901
5922-01	City of Little Canada	1,137,811	981,777	1,582,665	487,388	15,067	-	101,182	-	116,249
5926-00	City of Little Falls	1,518,897	1,310,602	2,112,744	650,629	20,114	-	135,071	-	155,185
5927-00	Township of Little Falls	5,444	4,697	7,573	2,332	72	-	484	-	556
5936-00	City of Littlefork	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
5936-01	City of Littlefork Medical Center	2,520,606	2,174,942	3,506,094	1,079,717	33,379	-	224,149	-	257,528
5958-00	Township of Livonia	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
5960-00	City of Long Lake	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
5961-00	Township of Long Lake	10,888	9,395	15,145	4,664	144	-	968	-	1,112
5962-00	Township of Long Lake	-	-	-	-	-	-	-	-	-
5964-00	City of Long Prairie	555,296	479,145	772,401	237,864	7,353	-	49,381	-	56,734
5966-00	City of Longville	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
5968-00	City of Lonsdale	718,618	620,070	999,578	307,824	9,516	-	63,904	-	73,420
5969-00	City of Loretto	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
5990-00	City of Lucan	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
6002-00	City of Luverne	1,589,670	1,371,670	2,211,187	680,945	21,051	-	141,364	-	162,415
6010-00	City of Lyle	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
6011-00	Township of Lyle	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6014-00	City of Lynd	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
6015-00	Township of Lynden	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6026-00	City of Mabel	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
6034-00	City of Madelia	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
6034-01	Madelia Municipal Light & Power	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
6036-00	City of Madison	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
6040-00	City of Madison Lake	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
6042-00	Township of Magnolia	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6046-00	City of Mahanomen	359,309	310,035	499,789	153,912	4,758	-	31,952	-	36,710
6048-00	City of Mahtomedi	881,940	760,995	1,226,754	377,784	11,679	-	78,428	-	90,107
6058-00	Township of Maine	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6078-00	City of Mankato	10,801,043	9,319,838	15,023,955	4,626,692	143,031	-	960,502	-	1,103,533
6080-00	Township of Mankato	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
6089-00	City of Mantorville	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
6095-00	Township of Mantrap	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6100-00	City of Maple Grove	11,715,647	10,109,018	16,296,145	5,018,468	155,142	-	1,041,835	-	1,196,977
6102-00	Township of Maple Lake	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
6104-02	City of Maple Lake	408,306	352,312	567,942	174,900	5,407	-	36,309	-	41,716
6106-00	City of Maple Plain	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
6114-02	City of Mapleton	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
6116-00	City of Mapleview	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
6120-00	City of Maplewood	7,093,628	6,120,841	9,867,043	3,038,599	93,936	-	630,814	-	724,750
6126-00	City of Marble	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
5900-00	Township of Linden	\$ -	\$ 2,539	\$ -	\$ -	\$ 2,539	\$ 697	\$ -	\$ 697
5904-00	City of Lindstrom	-	165,004	-	-	165,004	45,334	-	45,334
5906-00	City of Lino Lakes	-	548,320	-	-	548,320	150,647	-	150,647
5908-01	Township of Linwood	-	52,040	-	-	52,040	14,298	-	14,298
5910-01	City of Lismore	-	13,962	-	-	13,962	3,836	-	3,836
5918-00	City of Litchfield	-	449,318	-	-	449,318	123,447	-	123,447
5922-01	City of Little Canada	-	265,275	-	-	265,275	72,882	-	72,882
5926-00	City of Little Falls	-	354,124	-	-	354,124	97,293	-	97,293
5927-00	Township of Little Falls	-	1,269	-	-	1,269	349	-	349
5936-00	City of Littlefork	-	66,002	-	-	66,002	18,133	-	18,133
5936-01	City of Littlefork Medical Center	-	587,667	-	-	587,667	161,457	-	161,457
5958-00	Township of Livonia	-	33,001	-	-	33,001	9,067	-	9,067
5960-00	City of Long Lake	-	78,694	-	-	78,694	21,621	-	21,621
5961-00	Township of Long Lake	-	2,539	-	-	2,539	697	-	697
5962-00	Township of Long Lake	-	-	-	-	-	-	-	-
5964-00	City of Long Prairie	-	129,465	-	-	129,465	35,569	-	35,569
5966-00	City of Longville	-	52,040	-	-	52,040	14,298	-	14,298
5968-00	City of Lonsdale	-	167,542	-	-	167,542	46,031	-	46,031
5969-00	City of Loretto	-	29,193	-	-	29,193	8,021	-	8,021
5990-00	City of Lucan	-	13,962	-	-	13,962	3,836	-	3,836
6002-00	City of Luverne	-	370,624	-	-	370,624	101,826	-	101,826
6010-00	City of Lyle	-	16,500	-	-	16,500	4,533	-	4,533
6011-00	Township of Lyle	-	3,808	-	-	3,808	1,046	-	1,046
6014-00	City of Lynd	-	11,423	-	-	11,423	3,138	-	3,138
6015-00	Township of Lynden	-	2,539	-	-	2,539	697	-	697
6026-00	City of Mabel	-	45,693	-	-	45,693	12,554	-	12,554
6034-00	City of Madelia	-	114,233	-	-	114,233	31,385	-	31,385
6034-01	Madelia Municipal Light & Power	-	111,695	-	-	111,695	30,687	-	30,687
6036-00	City of Madison	-	124,387	-	-	124,387	34,175	-	34,175
6040-00	City of Madison Lake	-	38,078	-	-	38,078	10,462	-	10,462
6042-00	Township of Magnolia	-	3,808	-	-	3,808	1,046	-	1,046
6046-00	City of Mahnomen	-	83,771	-	-	83,771	23,016	-	23,016
6048-00	City of Mahtomedi	-	205,620	-	-	205,620	56,493	-	56,493
6058-00	Township of Maine	-	6,346	-	-	6,346	1,744	-	1,744
6078-00	City of Mankato	-	2,518,212	-	-	2,518,212	691,860	-	691,860
6080-00	Township of Mankato	-	19,039	-	-	19,039	5,231	-	5,231
6089-00	City of Mantorville	-	35,539	-	-	35,539	9,764	-	9,764
6095-00	Township of Mantrap	-	2,539	-	-	2,539	697	-	697
6100-00	City of Maple Grove	-	2,731,448	-	-	2,731,448	750,445	-	750,445
6102-00	Township of Maple Lake	-	17,770	-	-	17,770	4,882	-	4,882
6104-02	City of Maple Lake	-	95,195	-	-	95,195	26,154	-	26,154
6106-00	City of Maple Plain	-	54,578	-	-	54,578	14,995	-	14,995
6114-02	City of Mapleton	-	78,694	-	-	78,694	21,621	-	21,621
6116-00	City of Mapleview	-	10,154	-	-	10,154	2,790	-	2,790
6120-00	City of Maplewood	-	1,653,846	-	-	1,653,846	454,382	-	454,382
6126-00	City of Marble	-	44,424	-	-	44,424	12,205	-	12,205

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
6130-00	City of Marietta	\$ 32,664	\$ 28,185	\$ 45,435	\$ 13,992	\$ 433	\$ -	\$ 2,905	\$ -	\$ 3,338
6132-00	City of Marine On St Croix	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
6140-00	City of Marshall	4,393,368	3,790,882	6,111,054	1,881,926	58,178	-	390,688	-	448,866
6140-02	City of Marshall Municipal Utilities	2,869,027	2,475,582	3,990,738	1,228,965	37,992	-	255,133	-	293,125
6148-00	Township of Martin	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
6156-00	Township of Marysville	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
6160-00	Township of May	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
6164-00	Township of May	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
6168-00	City of Mayer	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
6174-00	City of Maynard	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
6182-00	City of Mazeppa	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
6185-00	Township of Mcdavitt	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6186-00	City of Mc Kinley	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6198-00	City of Mc Gregor	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
6200-00	City of McIntosh	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
6200-01	Mcintosh Economic Development Authority	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
6214-00	City of Meadowlands	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6220-00	City of Medford	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
6224-00	City of Medina	969,045	836,155	1,347,915	415,096	12,832	-	86,174	-	99,006
6232-00	City of Melrose	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
6238-00	City of Menahga Nursing Home	2,384,504	2,057,505	3,316,780	1,021,417	31,576	-	212,046	-	243,622
6238-02	City of Menahga	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
6244-00	City of Mendota Heights	1,927,202	1,662,915	2,680,686	825,529	25,521	-	171,380	-	196,901
6246-00	City of Mentor	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
6258-00	City of Middle River	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6259-00	Township of Midway	5,444	4,697	7,573	2,332	72	-	484	-	556
6261-00	Township of Midway	5,444	4,697	7,573	2,332	72	-	484	-	556
6262-00	Township of Middleville	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
6272-00	City of Milaca	729,506	629,465	1,014,723	312,488	9,660	-	64,873	-	74,533
6273-00	Township of Milaca	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6274-00	City of Milan	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
6280-00	City of Millerville	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6281-00	Township of Millerville	-	-	-	-	-	-	-	-	-
6284-00	Township of Milo	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6285-00	City of Milroy	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
6294-00	City of Miltona	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
6296-00	City of Minneapolis	98,956,933	85,386,439	137,646,387	42,388,800	1,310,416	-	8,799,922	-	10,110,338
6296-03	City of Minneapolis Public Works	59,454,732	51,301,387	82,699,906	25,467,794	787,317	-	5,287,118	-	6,074,435
6296-04	City of Minneapolis Park & Recreation	26,267,657	22,665,433	36,537,592	11,251,910	347,844	-	2,335,898	-	2,683,742
6298-00	Community Action of Minneapolis	2,063,304	1,780,352	2,869,999	883,829	27,323	-	183,483	-	210,806
6310-00	City of Minneota	250,427	216,085	348,338	107,272	3,316	-	22,270	-	25,586
6318-00	City of Minnesota Lake	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
6320-00	City of Minnetonka	12,597,587	10,870,013	17,522,899	5,396,253	166,821	-	1,120,263	-	1,287,084
6322-00	City of Minnetonka Beach	217,763	187,900	302,902	93,280	2,884	-	19,365	-	22,249
6324-00	City of Minnetrista	1,012,598	873,735	1,408,496	433,752	13,409	-	90,047	-	103,456
6329-00	Township of Mission	-	-	-	-	-	-	-	-	-

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
6130-00	City of Marietta	\$ -	\$ 7,616	\$ -	\$ -	\$ 7,616	\$ 2,092	\$ -	\$ 2,092
6132-00	City of Marine On St Croix	-	45,693	-	-	45,693	12,554	-	12,554
6140-00	City of Marshall	-	1,024,293	-	-	1,024,293	281,417	-	281,417
6140-02	City of Marshall Municipal Utilities	-	668,900	-	-	668,900	183,775	-	183,775
6148-00	Township of Martin	-	7,616	-	-	7,616	2,092	-	2,092
6156-00	Township of Marysville	-	15,231	-	-	15,231	4,185	-	4,185
6160-00	Township of May	-	29,193	-	-	29,193	8,021	-	8,021
6164-00	Township of May	-	5,077	-	-	5,077	1,395	-	1,395
6168-00	City of Mayer	-	34,270	-	-	34,270	9,415	-	9,415
6174-00	City of Maynard	-	19,039	-	-	19,039	5,231	-	5,231
6182-00	City of Mazeppa	-	48,232	-	-	48,232	13,251	-	13,251
6185-00	Township of Mcdavitt	-	3,808	-	-	3,808	1,046	-	1,046
6186-00	City of Mc Kinley	-	3,808	-	-	3,808	1,046	-	1,046
6198-00	City of Mc Gregor	-	30,462	-	-	30,462	8,369	-	8,369
6200-00	City of McIntosh	-	15,231	-	-	15,231	4,185	-	4,185
6200-01	Mcintosh Economic Development Authority	-	52,040	-	-	52,040	14,298	-	14,298
6214-00	City of Meadowlands	-	12,693	-	-	12,693	3,487	-	3,487
6220-00	City of Medford	-	72,348	-	-	72,348	19,877	-	19,877
6224-00	City of Medina	-	225,928	-	-	225,928	62,072	-	62,072
6232-00	City of Melrose	-	304,622	-	-	304,622	83,693	-	83,693
6238-00	City of Menahga Nursing Home	-	555,936	-	-	555,936	152,739	-	152,739
6238-02	City of Menahga	-	78,694	-	-	78,694	21,621	-	21,621
6244-00	City of Mendota Heights	-	449,318	-	-	449,318	123,447	-	123,447
6246-00	City of Mentor	-	27,924	-	-	27,924	7,672	-	7,672
6258-00	City of Middle River	-	12,693	-	-	12,693	3,487	-	3,487
6259-00	Township of Midway	-	1,269	-	-	1,269	349	-	349
6261-00	Township of Midway	-	1,269	-	-	1,269	349	-	349
6262-00	Township of Middleville	-	13,962	-	-	13,962	3,836	-	3,836
6272-00	City of Milaca	-	170,081	-	-	170,081	46,728	-	46,728
6273-00	Township of Milaca	-	2,539	-	-	2,539	697	-	697
6274-00	City of Milan	-	19,039	-	-	19,039	5,231	-	5,231
6280-00	City of Millerville	-	12,693	-	-	12,693	3,487	-	3,487
6281-00	Township of Millerville	-	-	-	-	-	-	-	-
6284-00	Township of Milo	-	2,539	-	-	2,539	697	-	697
6285-00	City of Milroy	-	19,039	-	-	19,039	5,231	-	5,231
6294-00	City of Miltona	-	45,693	-	-	45,693	12,554	-	12,554
6296-00	City of Minneapolis	-	23,071,339	-	-	23,071,339	6,338,683	-	6,338,683
6296-03	City of Minneapolis Public Works	-	13,861,588	-	-	13,861,588	3,808,371	-	3,808,371
6296-04	City of Minneapolis Park & Recreation	-	6,124,180	-	-	6,124,180	1,682,574	-	1,682,574
6298-00	Community Action of Minneapolis	-	481,050	-	-	481,050	132,165	-	132,165
6310-00	City of Minneota	-	58,386	-	-	58,386	16,041	-	16,041
6318-00	City of Minnesota Lake	-	25,385	-	-	25,385	6,974	-	6,974
6320-00	City of Minnetonka	-	2,937,068	-	-	2,937,068	806,938	-	806,938
6322-00	City of Minnetonka Beach	-	50,770	-	-	50,770	13,949	-	13,949
6324-00	City of Minnetrista	-	236,082	-	-	236,082	64,862	-	64,862
6329-00	Township of Mission	-	-	-	-	-	-	-	-

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Pension Liability	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	to 1% Increase in	Actual	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Single Rate	Economic	Investment		Proportionate Share of	
				(6.90%)	(8.90%)	Experience	Earnings		Contributions	
6335-00	Township of Moe	\$ 54,441	\$ 46,975	\$ 75,726	\$ 23,320	\$ 721	\$ -	\$ 4,841	\$ -	\$ 5,562
6349-00	Township of Money Creek	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
6352-00	City of Montevideo	1,546,117	1,334,090	2,150,606	662,289	20,474	-	137,491	-	157,965
6354-00	City of Montgomery	381,085	328,825	530,079	163,240	5,046	-	33,889	-	38,935
6355-00	Township of Montgomery	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6358-00	Township of Monticello	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
6360-00	City of Monticello	3,391,658	2,926,542	4,717,704	1,452,837	44,913	-	301,609	-	346,522
6362-00	City of Montrose	462,746	399,287	643,667	198,220	6,128	-	41,151	-	47,279
6368-00	City of Moorhead	8,030,009	6,928,811	11,169,523	3,439,703	106,336	-	714,083	-	820,419
6368-03	City of Moorhead Public Service	4,083,056	3,523,124	5,679,419	1,749,002	54,069	-	363,093	-	417,162
6382-00	City of Moose Lake	653,289	563,700	908,707	279,840	8,651	-	58,095	-	66,746
6382-01	City of Moose Lake Municipal Utilities	511,743	441,565	711,820	219,208	6,777	-	45,508	-	52,285
6388-00	City of Mora	1,208,584	1,042,845	1,681,108	517,704	16,004	-	107,476	-	123,480
6398-00	City of Morgan	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
6406-00	City of Morris	1,589,670	1,371,670	2,211,187	680,945	21,051	-	141,364	-	162,415
6412-00	City of Morristown	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
6416-00	Township of Morse	5,444	4,697	7,573	2,332	72	-	484	-	556
6417-00	Township of Morse	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6418-00	City of Morton	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
6424-00	City of Motley	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
6430-00	City of Mound	1,780,212	1,536,082	2,476,226	762,565	23,574	-	158,309	-	181,883
6434-00	City of Mounds View	1,850,985	1,597,150	2,574,670	792,881	24,511	-	164,602	-	189,113
6438-00	Township of Mountain Lake	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6440-00	City of Mountain Lake	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
6440-01	City of Mountain Lake Municipal Utilities	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
6446-00	City of Mountain Iron	1,284,801	1,108,610	1,787,124	550,352	17,014	-	114,253	-	131,267
6460-00	City of Murdock	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
6468-00	Township of Nashville	5,444	4,697	7,573	2,332	72	-	484	-	556
6470-00	Township of Nashwauk	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
6472-02	City of Nashwauk	321,200	277,152	446,781	137,588	4,253	-	28,563	-	32,816
6473-00	City of Nerstrand	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
6492-00	Township of Nessel	5,444	4,697	7,573	2,332	72	-	484	-	556
6498-00	City of Nevis	212,319	183,202	295,330	90,948	2,812	-	18,881	-	21,693
6499-00	Township of Nevis	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
6500-00	Township of New Auburn	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6501-00	City of New Auburn	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
6506-00	City of New Brighton	4,230,045	3,649,957	5,883,878	1,811,966	56,015	-	376,164	-	432,179
6512-00	City of New Germany	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
6515-00	Township of New Haven	5,444	4,697	7,573	2,332	72	-	484	-	556
6518-00	City of New Hope	3,587,645	3,095,652	4,990,316	1,536,789	47,509	-	319,038	-	366,547
6524-00	City of New London	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
6532-00	City of New Munich	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
6534-00	New Prague Utilities Commission	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
6534-01	City of New Prague	1,344,686	1,160,282	1,870,422	576,004	17,807	-	119,579	-	137,386
6534-02	City of New Prague Municipal Golf	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
6540-00	City of New Richland	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
6335-00	Township of Moe	\$ -	\$ 12,693	\$ -	\$ -	\$ 12,693	\$ 3,487	\$ -	\$ 3,487
6349-00	Township of Money Creek	-	5,077	-	-	5,077	1,395	-	1,395
6352-00	City of Montevideo	-	360,470	-	-	360,470	99,036	-	99,036
6354-00	City of Montgomery	-	88,848	-	-	88,848	24,410	-	24,410
6355-00	Township of Montgomery	-	6,346	-	-	6,346	1,744	-	1,744
6358-00	Township of Monticello	-	25,385	-	-	25,385	6,974	-	6,974
6360-00	City of Monticello	-	790,749	-	-	790,749	217,253	-	217,253
6362-00	City of Montrose	-	107,887	-	-	107,887	29,641	-	29,641
6368-00	City of Moorhead	-	1,872,159	-	-	1,872,159	514,362	-	514,362
6368-03	City of Moorhead Public Service	-	951,945	-	-	951,945	261,540	-	261,540
6382-00	City of Moose Lake	-	152,311	-	-	152,311	41,846	-	41,846
6382-01	City of Moose Lake Municipal Utilities	-	119,310	-	-	119,310	32,780	-	32,780
6388-00	City of Mora	-	281,776	-	-	281,776	77,416	-	77,416
6398-00	City of Morgan	-	35,539	-	-	35,539	9,764	-	9,764
6406-00	City of Morris	-	370,624	-	-	370,624	101,826	-	101,826
6412-00	City of Morristown	-	29,193	-	-	29,193	8,021	-	8,021
6416-00	Township of Morse	-	1,269	-	-	1,269	349	-	349
6417-00	Township of Morse	-	3,808	-	-	3,808	1,046	-	1,046
6418-00	City of Morton	-	24,116	-	-	24,116	6,626	-	6,626
6424-00	City of Motley	-	33,001	-	-	33,001	9,067	-	9,067
6430-00	City of Mound	-	415,048	-	-	415,048	114,031	-	114,031
6434-00	City of Mounds View	-	431,548	-	-	431,548	118,565	-	118,565
6438-00	Township of Mountain Lake	-	6,346	-	-	6,346	1,744	-	1,744
6440-00	City of Mountain Lake	-	87,579	-	-	87,579	24,062	-	24,062
6440-01	City of Mountain Lake Municipal Utilities	-	54,578	-	-	54,578	14,995	-	14,995
6446-00	City of Mountain Iron	-	299,545	-	-	299,545	82,298	-	82,298
6460-00	City of Murdock	-	15,231	-	-	15,231	4,185	-	4,185
6468-00	Township of Nashville	-	1,269	-	-	1,269	349	-	349
6470-00	Township of Nashwauk	-	8,885	-	-	8,885	2,441	-	2,441
6472-02	City of Nashwauk	-	74,886	-	-	74,886	20,574	-	20,574
6473-00	City of Nerstrand	-	8,885	-	-	8,885	2,441	-	2,441
6492-00	Township of Nessel	-	1,269	-	-	1,269	349	-	349
6498-00	City of Nevis	-	49,501	-	-	49,501	13,600	-	13,600
6499-00	Township of Nevis	-	11,423	-	-	11,423	3,138	-	3,138
6500-00	Township of New Auburn	-	2,539	-	-	2,539	697	-	697
6501-00	City of New Auburn	-	21,577	-	-	21,577	5,928	-	5,928
6506-00	City of New Brighton	-	986,215	-	-	986,215	270,955	-	270,955
6512-00	City of New Germany	-	8,885	-	-	8,885	2,441	-	2,441
6515-00	Township of New Haven	-	1,269	-	-	1,269	349	-	349
6518-00	City of New Hope	-	836,442	-	-	836,442	229,806	-	229,806
6524-00	City of New London	-	44,424	-	-	44,424	12,205	-	12,205
6532-00	City of New Munich	-	7,616	-	-	7,616	2,092	-	2,092
6534-00	New Prague Utilities Commission	-	223,390	-	-	223,390	61,375	-	61,375
6534-01	City of New Prague	-	313,507	-	-	313,507	86,134	-	86,134
6534-02	City of New Prague Municipal Golf	-	27,924	-	-	27,924	7,672	-	7,672
6540-00	City of New Richland	-	43,155	-	-	43,155	11,856	-	11,856

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
6542-00	City of Scandia	\$ 321,200	\$ 277,152	\$ 446,781	\$ 137,588	\$ 4,253	\$ -	\$ 28,563	\$ -	\$ 32,816
6545-00	Township of New Solum	5,444	4,697	7,573	2,332	72	-	484	-	556
6550-00	City of New Ulm	3,745,523	3,231,879	5,209,920	1,604,417	49,599	-	333,077	-	382,676
6551-00	City of New Ulm Public Utilities	5,079,321	4,382,767	7,065,197	2,175,758	67,262	-	451,688	-	518,950
6552-00	City of New York Mills	506,299	436,867	704,248	216,876	6,705	-	45,024	-	51,729
6554-00	Township of Newburg	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
6556-00	City of Newfolden	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
6558-00	City of Newport	680,509	587,187	946,570	291,500	9,012	-	60,516	-	69,528
6570-00	City of Nicollet	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
6575-00	City of Nielsville	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6582-00	City of Nisswa	762,170	657,650	1,060,158	326,480	10,093	-	67,777	-	77,870
6589-00	Township of Nokay Lake	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6596-00	Township of Nordland	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
6616-01	City of North Branch Municipal Utilities	615,180	530,817	855,699	263,516	8,146	-	54,706	-	62,852
6616-02	City of North Branch	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
6622-00	Township of North Hero	5,444	4,697	7,573	2,332	72	-	484	-	556
6624-00	City of North Mankato	2,498,830	2,156,152	3,475,804	1,070,389	33,090	-	222,213	-	255,303
6626-00	City of North Oaks	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
6634-00	City of North St Paul	2,520,606	2,174,942	3,506,094	1,079,717	33,379	-	224,149	-	257,528
6636-00	Township of Northern	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
6638-00	City of Northfield	3,963,286	3,419,779	5,512,822	1,697,697	52,483	-	352,442	-	404,925
6639-00	City of Northfield Hospital	32,201,698	27,785,707	44,791,681	13,793,792	426,424	-	2,863,593	-	3,290,017
6640-00	Township of Northfield	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6646-00	City of Northome	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
6648-00	City of Northrop	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6654-00	Township of Norway	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6668-00	City of Oak Grove	506,299	436,867	704,248	216,876	6,705	-	45,024	-	51,729
6672-00	Township of Oak Lawn	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6674-00	City of Oak Park Heights	767,614	662,347	1,067,731	328,812	10,165	-	68,261	-	78,426
6680-00	City of Oakdale	4,142,940	3,574,797	5,762,717	1,774,654	54,862	-	368,418	-	423,280
6684-00	Township of Oakland	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
6694-00	City of Odessa	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6702-00	City of Ogema	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
6704-00	City of Ogilvie	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
6706-00	City of Okabena Municipal Liquor	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
6708-00	City of Oklee	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
6710-00	City of Olivia	843,831	728,112	1,173,746	361,460	11,174	-	75,039	-	86,213
6718-00	City of Onamia	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
6727-00	Township of Orion	10,888	9,395	15,145	4,664	144	-	968	-	1,112
6732-00	City of Orono	1,654,998	1,428,040	2,302,058	708,929	21,916	-	147,174	-	169,090
6735-00	City of Oronoco	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
6736-00	City of Orr	244,983	211,387	340,765	104,940	3,244	-	21,786	-	25,030
6742-00	City of Ortonville	528,075	455,657	734,538	226,204	6,993	-	46,960	-	53,953
6743-00	City of Ortonville Hospital	7,877,575	6,797,281	10,957,491	3,374,407	104,317	-	700,527	-	804,844
6752-00	City of Osakis	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
6764-00	City of Oslo	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
6542-00	City of Scandia	\$ -	\$ 74,886	\$ -	\$ -	\$ 74,886	\$ 20,574	\$ -	\$ 20,574
6545-00	Township of New Solum	-	1,269	-	-	1,269	349	-	349
6550-00	City of New Ulm	-	873,251	-	-	873,251	239,919	-	239,919
6551-00	City of New Ulm Public Utilities	-	1,184,220	-	-	1,184,220	325,356	-	325,356
6552-00	City of New York Mills	-	118,041	-	-	118,041	32,431	-	32,431
6554-00	Township of Newburg	-	7,616	-	-	7,616	2,092	-	2,092
6556-00	City of Newfolden	-	29,193	-	-	29,193	8,021	-	8,021
6558-00	City of Newport	-	158,658	-	-	158,658	43,590	-	43,590
6570-00	City of Nicollet	-	36,809	-	-	36,809	10,113	-	10,113
6575-00	City of Nielsville	-	6,346	-	-	6,346	1,744	-	1,744
6582-00	City of Nisswa	-	177,696	-	-	177,696	48,821	-	48,821
6589-00	Township of Nokay Lake	-	2,539	-	-	2,539	697	-	697
6596-00	Township of Nordland	-	5,077	-	-	5,077	1,395	-	1,395
6616-01	City of North Branch Municipal Utilities	-	143,426	-	-	143,426	39,405	-	39,405
6616-02	City of North Branch	-	251,313	-	-	251,313	69,047	-	69,047
6622-00	Township of North Hero	-	1,269	-	-	1,269	349	-	349
6624-00	City of North Mankato	-	582,590	-	-	582,590	160,062	-	160,062
6626-00	City of North Oaks	-	22,847	-	-	22,847	6,277	-	6,277
6634-00	City of North St Paul	-	587,667	-	-	587,667	161,457	-	161,457
6636-00	Township of Northern	-	13,962	-	-	13,962	3,836	-	3,836
6638-00	City of Northfield	-	924,021	-	-	924,021	253,868	-	253,868
6639-00	City of Northfield Hospital	-	7,507,673	-	-	7,507,673	2,062,679	-	2,062,679
6640-00	Township of Northfield	-	3,808	-	-	3,808	1,046	-	1,046
6646-00	City of Northome	-	20,308	-	-	20,308	5,580	-	5,580
6648-00	City of Northrop	-	2,539	-	-	2,539	697	-	697
6654-00	Township of Norway	-	6,346	-	-	6,346	1,744	-	1,744
6668-00	City of Oak Grove	-	118,041	-	-	118,041	32,431	-	32,431
6672-00	Township of Oak Lawn	-	12,693	-	-	12,693	3,487	-	3,487
6674-00	City of Oak Park Heights	-	178,966	-	-	178,966	49,170	-	49,170
6680-00	City of Oakdale	-	965,907	-	-	965,907	265,376	-	265,376
6684-00	Township of Oakland	-	5,077	-	-	5,077	1,395	-	1,395
6694-00	City of Odessa	-	6,346	-	-	6,346	1,744	-	1,744
6702-00	City of Ogema	-	13,962	-	-	13,962	3,836	-	3,836
6704-00	City of Ogilvie	-	16,500	-	-	16,500	4,533	-	4,533
6706-00	City of Okabena Municipal Liquor	-	21,577	-	-	21,577	5,928	-	5,928
6708-00	City of Oklee	-	13,962	-	-	13,962	3,836	-	3,836
6710-00	City of Olivia	-	196,735	-	-	196,735	54,052	-	54,052
6718-00	City of Onamia	-	27,924	-	-	27,924	7,672	-	7,672
6727-00	Township of Orion	-	2,539	-	-	2,539	697	-	697
6732-00	City of Orono	-	385,855	-	-	385,855	106,011	-	106,011
6735-00	City of Oronoco	-	36,809	-	-	36,809	10,113	-	10,113
6736-00	City of Orr	-	57,117	-	-	57,117	15,692	-	15,692
6742-00	City of Ortonville	-	123,118	-	-	123,118	33,826	-	33,826
6743-00	City of Ortonville Hospital	-	1,836,619	-	-	1,836,619	504,598	-	504,598
6752-00	City of Osakis	-	78,694	-	-	78,694	21,621	-	21,621
6764-00	City of Oslo	-	19,039	-	-	19,039	5,231	-	5,231

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
6766-00	City of Osseo	\$ 364,753	\$ 314,732	\$ 507,361	\$ 156,244	\$ 4,830	\$ -	\$ 32,436	\$ -	\$ 37,266
6770-00	Township of Otisco	5,444	4,697	7,573	2,332	72	-	484	-	556
6776-00	City of Otsego	1,208,584	1,042,845	1,681,108	517,704	16,004	-	107,476	-	123,480
6780-00	City of Ostrander	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6782-00	Township of Otto	5,444	4,697	7,573	2,332	72	-	484	-	556
6786-00	City of Owatonna	5,389,633	4,650,524	7,496,832	2,308,682	71,371	-	479,283	-	550,654
6786-04	City of Owatonna Municipal Utilities	4,273,598	3,687,537	5,944,458	1,830,622	56,592	-	380,037	-	436,629
6800-00	City of Palisade	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
6810-00	City of Park Rapids	958,157	826,760	1,332,770	410,432	12,688	-	85,206	-	97,894
6820-01	City of Parkers Prairie	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
6834-00	City of Paynesville	511,743	441,565	711,820	219,208	6,777	-	45,508	-	52,285
6834-01	Centracare Health - Paynesville	-	-	-	-	-	-	-	-	-
6835-00	Township of Paynesville	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6843-00	Township of Pelican Ottertail County	5,444	4,697	7,573	2,332	72	-	484	-	556
6850-00	City of Pelican Rapids	598,848	516,725	832,981	256,520	7,930	-	53,254	-	61,184
6853-00	City of Pennock	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
6854-01	City of Pemberton	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
6862-00	City of Pequot Lakes	342,977	295,942	477,071	146,916	4,542	-	30,500	-	35,042
6870-00	City of Perham	963,601	831,457	1,340,343	412,764	12,760	-	85,690	-	98,450
6880-00	City of Peterson	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
6888-00	City of Pierz	244,983	211,387	340,765	104,940	3,244	-	21,786	-	25,030
6890-00	City of Pillager	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
6892-00	Township of Pike Bay	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6904-00	Township of Pine City	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
6906-00	City of Pine City	816,611	704,625	1,135,884	349,800	10,814	-	72,619	-	83,433
6910-00	City of Pine Island	642,401	554,305	893,562	275,176	8,507	-	57,127	-	65,634
6915-00	Township of Pine Lake Pine Co	-	-	-	-	-	-	-	-	-
6922-00	Township of Pine River	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
6924-00	City of Pine River	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
6926-00	City of Pipestone	1,203,140	1,038,147	1,673,535	515,372	15,932	-	106,991	-	122,923
6928-00	Township of Plainview	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
6930-00	City of Plainview	680,509	587,187	946,570	291,500	9,012	-	60,516	-	69,528
6932-00	City of Plato	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
6954-00	City of Plummer	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
6956-00	City of Plymouth	11,955,187	10,315,708	16,629,337	5,121,076	158,314	-	1,063,136	-	1,221,450
6980-00	Township of Pokegama	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
6994-00	Township of Powers	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
7004-00	Township of Preble	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
7010-01	City of Preston Municipal Utilities	413,750	357,010	575,514	177,232	5,479	-	36,793	-	42,272
7010-02	City of Preston	408,306	352,312	567,942	174,900	5,407	-	36,309	-	41,716
7015-00	Township of Princeton	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
7016-00	City of Princeton	1,083,371	934,802	1,506,939	464,068	14,346	-	96,341	-	110,687
7016-02	City of Princeton Public Utilities	1,001,710	864,340	1,393,351	429,088	13,265	-	89,079	-	102,344
7018-00	City of Prinsburg	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
7022-00	City of Prior Lake	4,197,381	3,621,772	5,838,442	1,797,974	55,583	-	373,260	-	428,843
7024-00	City of Proctor Public Utilities	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of	Total Pension Expense
								Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	
6766-00	City of Osseo	\$ -	\$ 85,040	\$ -	\$ -	\$ 85,040	\$ 23,364	\$ -	\$ 23,364
6770-00	Township of Otisco	-	1,269	-	-	1,269	349	-	349
6776-00	City of Otsego	-	281,776	-	-	281,776	77,416	-	77,416
6780-00	City of Ostrander	-	12,693	-	-	12,693	3,487	-	3,487
6782-00	Township of Otto	-	1,269	-	-	1,269	349	-	349
6786-00	City of Owatonna	-	1,256,567	-	-	1,256,567	345,233	-	345,233
6786-04	City of Owatonna Municipal Utilities	-	996,369	-	-	996,369	273,745	-	273,745
6800-00	City of Palisade	-	11,423	-	-	11,423	3,138	-	3,138
6810-00	City of Park Rapids	-	223,390	-	-	223,390	61,375	-	61,375
6820-01	City of Parkers Prairie	-	73,617	-	-	73,617	20,226	-	20,226
6834-00	City of Paynesville	-	119,310	-	-	119,310	32,780	-	32,780
6834-01	Centracare Health - Paynesville	-	-	-	-	-	-	-	-
6835-00	Township of Paynesville	-	3,808	-	-	3,808	1,046	-	1,046
6843-00	Township of Pelican Ottertail County	-	1,269	-	-	1,269	349	-	349
6850-00	City of Pelican Rapids	-	139,619	-	-	139,619	38,359	-	38,359
6853-00	City of Pennock	-	6,346	-	-	6,346	1,744	-	1,744
6854-01	City of Pemberton	-	11,423	-	-	11,423	3,138	-	3,138
6862-00	City of Pequot Lakes	-	79,963	-	-	79,963	21,969	-	21,969
6870-00	City of Perham	-	224,659	-	-	224,659	61,723	-	61,723
6880-00	City of Peterson	-	16,500	-	-	16,500	4,533	-	4,533
6888-00	City of Pierz	-	57,117	-	-	57,117	15,692	-	15,692
6890-00	City of Pillager	-	39,347	-	-	39,347	10,810	-	10,810
6892-00	Township of Pike Bay	-	3,808	-	-	3,808	1,046	-	1,046
6904-00	Township of Pine City	-	10,154	-	-	10,154	2,790	-	2,790
6906-00	City of Pine City	-	190,389	-	-	190,389	52,308	-	52,308
6910-00	City of Pine Island	-	149,773	-	-	149,773	41,149	-	41,149
6915-00	Township of Pine Lake Pine Co	-	-	-	-	-	-	-	-
6922-00	Township of Pine River	-	8,885	-	-	8,885	2,441	-	2,441
6924-00	City of Pine River	-	40,616	-	-	40,616	11,159	-	11,159
6926-00	City of Pipestone	-	280,506	-	-	280,506	77,067	-	77,067
6928-00	Township of Plainview	-	3,808	-	-	3,808	1,046	-	1,046
6930-00	City of Plainview	-	158,658	-	-	158,658	43,590	-	43,590
6932-00	City of Plato	-	12,693	-	-	12,693	3,487	-	3,487
6954-00	City of Plummer	-	15,231	-	-	15,231	4,185	-	4,185
6956-00	City of Plymouth	-	2,787,295	-	-	2,787,295	765,789	-	765,789
6980-00	Township of Pokegama	-	17,770	-	-	17,770	4,882	-	4,882
6994-00	Township of Powers	-	11,423	-	-	11,423	3,138	-	3,138
7004-00	Township of Preble	-	6,346	-	-	6,346	1,744	-	1,744
7010-01	City of Preston Municipal Utilities	-	96,464	-	-	96,464	26,503	-	26,503
7010-02	City of Preston	-	95,195	-	-	95,195	26,154	-	26,154
7015-00	Township of Princeton	-	11,423	-	-	11,423	3,138	-	3,138
7016-00	City of Princeton	-	252,583	-	-	252,583	69,395	-	69,395
7016-02	City of Princeton Public Utilities	-	233,544	-	-	233,544	64,164	-	64,164
7018-00	City of Prinsburg	-	16,500	-	-	16,500	4,533	-	4,533
7022-00	City of Prior Lake	-	978,599	-	-	978,599	268,863	-	268,863
7024-00	City of Proctor Public Utilities	-	21,577	-	-	21,577	5,928	-	5,928

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
7026-00	City of Proctor	\$ 544,407	\$ 469,750	\$ 757,256	\$ 233,200	\$ 7,209	\$ -	\$ 48,412	\$ -	\$ 55,621
7038-00	Township of Quincy	5,444	4,697	7,573	2,332	72	-	484	-	556
7043-00	Township of Racine	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
7044-00	City of Racine	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
7048-00	City of Ramsey	2,830,918	2,442,699	3,937,730	1,212,641	37,488	-	251,744	-	289,232
7050-00	City of Randall	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7051-00	City of Randolph	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7056-00	City of Ranier	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
7060-00	Township of Rapidan	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
7061-00	Township of Ravenna	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7066-00	City of Raymond	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
7072-00	City of Red Lake Falls	337,533	291,245	469,499	144,584	4,470	-	30,016	-	34,486
7078-00	City of Red Wing	7,229,730	6,238,279	10,056,357	3,096,899	95,738	-	642,917	-	738,655
7084-00	City of Redwood Falls	3,168,451	2,733,944	4,407,229	1,357,225	41,958	-	281,760	-	323,718
7084-03	Redwood Area Hospital	8,743,183	7,544,183	12,161,528	3,745,195	115,780	-	777,503	-	893,283
7098-02	City of Remer	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7104-00	City of Renville	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7105-00	City of Revere	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
7110-00	City of Rice	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
7118-00	Township of Rice Lake	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
7132-00	City of Richfield	9,565,238	8,253,506	13,304,984	4,097,328	126,666	-	850,606	-	977,272
7138-00	City of Richmond	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
7160-00	City of Robbinsdale	3,391,658	2,926,542	4,717,704	1,452,837	44,913	-	301,609	-	346,522
7164-00	City of Rochester	44,282,098	38,209,457	61,595,187	18,968,504	586,396	-	3,937,865	-	4,524,261
7176-00	Township of Rochester	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
7181-00	City of Rock Creek	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
7186-00	Township of Rockford	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
7188-00	City of Rockford	593,404	512,027	825,409	254,188	7,858	-	52,770	-	60,628
7190-00	City of Rockville	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
7206-00	City of Rogers	2,106,857	1,817,932	2,930,580	902,485	27,900	-	187,356	-	215,256
7214-00	City of Rollingstone	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
7224-00	Township of Roosevelt	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
7234-00	City of Rose Creek	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
7238-00	City of Roseau	947,269	817,365	1,317,625	405,768	12,544	-	84,238	-	96,782
7250-00	City of Rosemount	3,930,621	3,391,594	5,467,387	1,683,705	52,050	-	349,538	-	401,588
7258-00	City of Roseville	7,964,680	6,872,441	11,078,652	3,411,719	105,471	-	708,273	-	813,744
7270-00	City of Rothsay	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
7276-00	Township of Round Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
7278-00	City of Round Lake	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
7285-00	Township of Royalton	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
7286-00	City of Royalton	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
7290-00	City of Rush	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
7294-00	City of Rushford	740,394	638,860	1,029,868	317,152	9,805	-	65,841	-	75,646
7295-00	City of Rushford Village	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
7296-00	City of Rushmore	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
7300-00	City of Russell	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense			
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense	
7026-00	City of Proctor	\$ -	\$ 126,926	\$ -	\$ -	\$ 126,926	\$ 34,872	\$ -	\$ 34,872	
7038-00	Township of Quincy	-	1,269	-	-	1,269	349	-	349	
7043-00	Township of Racine	-	3,808	-	-	3,808	1,046	-	1,046	
7044-00	City of Racine	-	11,423	-	-	11,423	3,138	-	3,138	
7048-00	City of Ramsey	-	660,015	-	-	660,015	181,334	-	181,334	
7050-00	City of Randall	-	55,847	-	-	55,847	15,344	-	15,344	
7051-00	City of Randolph	-	2,539	-	-	2,539	697	-	697	
7056-00	City of Ranier	-	44,424	-	-	44,424	12,205	-	12,205	
7060-00	Township of Rapidan	-	7,616	-	-	7,616	2,092	-	2,092	
7061-00	Township of Ravenna	-	2,539	-	-	2,539	697	-	697	
7066-00	City of Raymond	-	24,116	-	-	24,116	6,626	-	6,626	
7072-00	City of Red Lake Falls	-	78,694	-	-	78,694	21,621	-	21,621	
7078-00	City of Red Wing	-	1,685,577	-	-	1,685,577	463,100	-	463,100	
7084-00	City of Redwood Falls	-	738,709	-	-	738,709	202,955	-	202,955	
7084-03	Redwood Area Hospital	-	2,038,432	-	-	2,038,432	560,044	-	560,044	
7098-02	City of Remer	-	55,847	-	-	55,847	15,344	-	15,344	
7104-00	City of Renville	-	55,847	-	-	55,847	15,344	-	15,344	
7105-00	City of Revere	-	5,077	-	-	5,077	1,395	-	1,395	
7110-00	City of Rice	-	44,424	-	-	44,424	12,205	-	12,205	
7118-00	Township of Rice Lake	-	38,078	-	-	38,078	10,462	-	10,462	
7132-00	City of Richfield	-	2,230,090	-	-	2,230,090	612,701	-	612,701	
7138-00	City of Richmond	-	46,963	-	-	46,963	12,903	-	12,903	
7160-00	City of Robbinsdale	-	790,749	-	-	790,749	217,253	-	217,253	
7164-00	City of Rochester	-	10,324,161	-	-	10,324,161	2,836,488	-	2,836,488	
7176-00	Township of Rochester	-	39,347	-	-	39,347	10,810	-	10,810	
7181-00	City of Rock Creek	-	21,577	-	-	21,577	5,928	-	5,928	
7186-00	Township of Rockford	-	40,616	-	-	40,616	11,159	-	11,159	
7188-00	City of Rockford	-	138,349	-	-	138,349	38,010	-	38,010	
7190-00	City of Rockville	-	44,424	-	-	44,424	12,205	-	12,205	
7206-00	City of Rogers	-	491,204	-	-	491,204	134,955	-	134,955	
7214-00	City of Rollingstone	-	24,116	-	-	24,116	6,626	-	6,626	
7224-00	Township of Roosevelt	-	10,154	-	-	10,154	2,790	-	2,790	
7234-00	City of Rose Creek	-	15,231	-	-	15,231	4,185	-	4,185	
7238-00	City of Roseau	-	220,851	-	-	220,851	60,677	-	60,677	
7250-00	City of Rosemount	-	916,406	-	-	916,406	251,776	-	251,776	
7258-00	City of Roseville	-	1,856,927	-	-	1,856,927	510,177	-	510,177	
7270-00	City of Rothsay	-	25,385	-	-	25,385	6,974	-	6,974	
7276-00	Township of Round Lake	-	1,269	-	-	1,269	349	-	349	
7278-00	City of Round Lake	-	41,886	-	-	41,886	11,508	-	11,508	
7285-00	Township of Royalton	-	5,077	-	-	5,077	1,395	-	1,395	
7286-00	City of Royalton	-	43,155	-	-	43,155	11,856	-	11,856	
7290-00	City of Rush	-	114,233	-	-	114,233	31,385	-	31,385	
7294-00	City of Rushford	-	172,619	-	-	172,619	47,426	-	47,426	
7295-00	City of Rushford Village	-	16,500	-	-	16,500	4,533	-	4,533	
7296-00	City of Rushmore	-	26,654	-	-	26,654	7,323	-	7,323	
7300-00	City of Russell	-	29,193	-	-	29,193	8,021	-	8,021	

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7304-00	City of Ruthon	\$ 59,885	\$ 51,672	\$ 83,298	\$ 25,652	\$ 793	\$ -	\$ 5,325	\$ -	\$ 6,118
7314-00	City of Sacred Heart	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
7318-00	City of St Anthony	2,074,192	1,789,747	2,885,145	888,493	27,467	-	184,451	-	211,918
7320-00	City of Saint Augusta	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
7322-00	City of St Bonifacius	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7324-00	City of St Charles	811,167	699,927	1,128,311	347,468	10,742	-	72,134	-	82,876
7328-00	City of St Clair	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
7330-00	City of St Cloud	15,853,143	13,679,117	22,051,289	6,790,790	209,932	-	1,409,769	-	1,619,701
7334-00	City of St Francis	1,061,594	916,012	1,476,649	454,740	14,058	-	94,404	-	108,462
7338-00	City of St Hilaire	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
7340-00	City of St James	1,535,229	1,324,695	2,135,461	657,625	20,330	-	136,523	-	156,853
7341-51	Township of St James	5,444	4,697	7,573	2,332	72	-	484	-	556
7350-00	City of St Joseph	794,835	685,835	1,105,593	340,472	10,525	-	70,682	-	81,207
7351-00	Township of St Joseph	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7354-00	City of St Leo	5,444	4,697	7,573	2,332	72	-	484	-	556
7356-00	City of St Louis Park	13,180,103	11,372,645	18,333,163	5,645,777	174,535	-	1,172,064	-	1,346,599
7368-00	City of St Michael	1,557,005	1,343,485	2,165,752	666,953	20,618	-	138,459	-	159,077
7369-00	Township of St Olaf	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7370-00	City of St Paul	112,245,918	96,853,034	156,131,001	48,081,217	1,486,393	-	9,981,669	-	11,468,062
7370-01	St Paul Port Authority	1,453,568	1,254,232	2,021,873	622,645	19,249	-	129,261	-	148,510
7444-00	Regions Hospital - Mail Stop	6,734,320	5,810,806	9,367,254	2,884,686	89,178	-	598,861	-	688,039
7474-00	City of St Paul Park	816,611	704,625	1,135,884	349,800	10,814	-	72,619	-	83,433
7476-00	Rivers Edge Hospital & Clinic	7,028,300	6,064,471	9,776,172	3,010,615	93,071	-	625,004	-	718,075
7476-01	City of St Peter	3,745,523	3,231,879	5,209,920	1,604,417	49,599	-	333,077	-	382,676
7477-00	City of St Stephen	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7496-00	City of Sanborn	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
7508-00	City of Sandstone	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
7520-00	Township of Sargeant	5,444	4,697	7,573	2,332	72	-	484	-	556
7524-00	City of Sartell	1,333,798	1,150,887	1,855,277	571,340	17,663	-	118,610	-	136,273
7526-00	City of Sauk Centre	783,947	676,440	1,090,448	335,808	10,381	-	69,714	-	80,095
7527-00	City of Sauk Centre Public Utilities	860,164	742,205	1,196,464	368,456	11,391	-	76,492	-	87,883
7532-00	City of Sauk Rapids	1,720,327	1,484,410	2,392,928	736,913	22,781	-	152,983	-	175,764
7536-00	City of Savage	5,111,985	4,410,952	7,110,632	2,189,750	67,694	-	454,592	-	522,286
7546-00	Township of Scandia Valley	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
7548-00	City of Scanlon	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
7554-00	Township of Seavey	5,444	4,697	7,573	2,332	72	-	484	-	556
7562-00	City of Sebeka	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7570-00	Township of Severance	5,444	4,697	7,573	2,332	72	-	484	-	556
7575-00	City of Shafer	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
7578-00	City of Shakopee	5,542,067	4,782,054	7,708,864	2,373,978	73,390	-	492,838	-	566,228
7578-01	Shakopee Public Utilities Commission	3,587,645	3,095,652	4,990,316	1,536,789	47,509	-	319,038	-	366,547
7580-00	Township of Shamrock	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
7585-00	Township of Shelby	5,444	4,697	7,573	2,332	72	-	484	-	556
7590-00	City of Shelly	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
7602-00	City of Sherburn	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
7604-00	Township of Shingobee	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
7304-00	City of Ruthton	\$ -	\$ 13,962	\$ -	\$ -	\$ 13,962	\$ 3,836	\$ -	\$ 3,836
7314-00	City of Sacred Heart	-	64,732	-	-	64,732	17,785	-	17,785
7318-00	City of St Anthony	-	483,588	-	-	483,588	132,862	-	132,862
7320-00	City of Saint Augusta	-	53,309	-	-	53,309	14,646	-	14,646
7322-00	City of St Bonifacius	-	55,847	-	-	55,847	15,344	-	15,344
7324-00	City of St Charles	-	189,120	-	-	189,120	51,959	-	51,959
7328-00	City of St Clair	-	31,732	-	-	31,732	8,718	-	8,718
7330-00	City of St Cloud	-	3,696,085	-	-	3,696,085	1,015,473	-	1,015,473
7334-00	City of St Francis	-	247,506	-	-	247,506	68,000	-	68,000
7338-00	City of St Hilaire	-	25,385	-	-	25,385	6,974	-	6,974
7340-00	City of St James	-	357,931	-	-	357,931	98,339	-	98,339
7341-51	Township of St James	-	1,269	-	-	1,269	349	-	349
7350-00	City of St Joseph	-	185,312	-	-	185,312	50,913	-	50,913
7351-00	Township of St Joseph	-	2,539	-	-	2,539	697	-	697
7354-00	City of St Leo	-	1,269	-	-	1,269	349	-	349
7356-00	City of St Louis Park	-	3,072,878	-	-	3,072,878	844,251	-	844,251
7368-00	City of St Michael	-	363,008	-	-	363,008	99,734	-	99,734
7369-00	Township of St Olaf	-	2,539	-	-	2,539	697	-	697
7370-00	City of St Paul	-	26,169,603	-	-	26,169,603	7,189,909	-	7,189,909
7370-01	St Paul Port Authority	-	338,892	-	-	338,892	93,108	-	93,108
7444-00	Regions Hospital - Mail Stop	-	1,570,075	-	-	1,570,075	431,367	-	431,367
7474-00	City of St Paul Park	-	190,389	-	-	190,389	52,308	-	52,308
7476-00	Rivers Edge Hospital & Clinic	-	1,638,615	-	-	1,638,615	450,198	-	450,198
7476-01	City of St Peter	-	873,251	-	-	873,251	239,919	-	239,919
7477-00	City of St Stephen	-	2,539	-	-	2,539	697	-	697
7496-00	City of Sanborn	-	13,962	-	-	13,962	3,836	-	3,836
7508-00	City of Sandstone	-	67,271	-	-	67,271	18,482	-	18,482
7520-00	Township of Sargeant	-	1,269	-	-	1,269	349	-	349
7524-00	City of Sartell	-	310,969	-	-	310,969	85,436	-	85,436
7526-00	City of Sauk Centre	-	182,773	-	-	182,773	50,216	-	50,216
7527-00	City of Sauk Centre Public Utilities	-	200,543	-	-	200,543	55,098	-	55,098
7532-00	City of Sauk Rapids	-	401,086	-	-	401,086	110,196	-	110,196
7536-00	City of Savage	-	1,191,835	-	-	1,191,835	327,448	-	327,448
7546-00	Township of Scandia Valley	-	17,770	-	-	17,770	4,882	-	4,882
7548-00	City of Scanlon	-	29,193	-	-	29,193	8,021	-	8,021
7554-00	Township of Seavey	-	1,269	-	-	1,269	349	-	349
7562-00	City of Sebeka	-	55,847	-	-	55,847	15,344	-	15,344
7570-00	Township of Severance	-	1,269	-	-	1,269	349	-	349
7575-00	City of Shafer	-	38,078	-	-	38,078	10,462	-	10,462
7578-00	City of Shakopee	-	1,292,107	-	-	1,292,107	354,997	-	354,997
7578-01	Shakopee Public Utilities Commission	-	836,442	-	-	836,442	229,806	-	229,806
7580-00	Township of Shamrock	-	26,654	-	-	26,654	7,323	-	7,323
7585-00	Township of Shelby	-	1,269	-	-	1,269	349	-	349
7590-00	City of Shelly	-	15,231	-	-	15,231	4,185	-	4,185
7602-00	City of Sherburn	-	67,271	-	-	67,271	18,482	-	18,482
7604-00	Township of Shingobee	-	17,770	-	-	17,770	4,882	-	4,882

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
7622-00	City of Shoreview	\$ 5,656,393	\$ 4,880,701	\$ 7,867,888	\$ 2,422,950	\$ 74,904	\$ -	\$ 503,005	\$ -	\$ 577,909
7624-00	City of Shorewood	1,306,578	1,127,400	1,817,414	559,680	17,302	-	116,190	-	133,492
7638-00	City of Silver Bay	1,175,920	1,014,660	1,635,673	503,712	15,572	-	104,571	-	120,143
7642-00	Township of Silver Creek	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
7644-00	Township of Silver Creek	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
7648-00	City of Silver Lake	293,980	253,665	408,918	125,928	3,893	-	26,143	-	30,036
7649-00	Township of Silver Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
7680-00	City of Slayton	457,302	394,590	636,095	195,888	6,056	-	40,666	-	46,722
7682-00	City of Sleepy Eye	1,333,798	1,150,887	1,855,277	571,340	17,663	-	118,610	-	136,273
7682-01	City of Sleepy Eye Hospital	5,090,209	4,392,162	7,080,342	2,180,422	67,406	-	452,656	-	520,062
7691-00	Township of Solway	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
7692-00	City of South St Paul	3,740,079	3,227,182	5,202,347	1,602,085	49,527	-	332,593	-	382,120
7708-00	Township of South Bend	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
7710-00	Township of South Branch	5,444	4,697	7,573	2,332	72	-	484	-	556
7714-01	City of South Haven Municipal Liquor	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
7734-00	City of Spicer	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
7742-00	City of Spring Grove	391,973	338,220	545,224	167,904	5,191	-	34,857	-	40,048
7750-00	City of Spring Lake Park	1,497,120	1,291,812	2,082,453	641,301	19,825	-	133,134	-	152,959
7752-00	City of Spring Park	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
7760-00	City of Spring Valley	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
7760-02	City of Spring Valley Utilities	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
7762-00	Township of Springdale	5,444	4,697	7,573	2,332	72	-	484	-	556
7766-00	City of Springfield Municipal Utilities	838,387	723,415	1,166,174	359,128	11,102	-	74,555	-	85,657
7784-00	City of Stacy Liquor	299,424	258,362	416,491	128,260	3,965	-	26,627	-	30,592
7784-01	City of Stacy	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
7786-00	Township of Stanford	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
7787-00	Township of Stanton	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
7796-00	City of Staples	1,056,150	911,315	1,469,076	452,408	13,986	-	93,920	-	107,906
7804-00	City of Starbuck	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
7814-00	City of Stephen	255,871	220,782	355,910	109,604	3,388	-	22,754	-	26,142
7820-00	City of Stewart	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
7822-00	City of Stewartville	920,049	793,877	1,279,762	394,108	12,184	-	81,817	-	94,001
7824-00	City of Stillwater	3,451,543	2,978,214	4,801,002	1,478,489	45,706	-	306,935	-	352,641
7825-00	City of Stillwater Water Department	419,194	361,707	583,087	179,564	5,551	-	37,278	-	42,829
7826-00	Township of Stillwater	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
7830-01	Township of Stockholm	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
7835-00	City of Stockton	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
7848-00	City of Storden	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
7849-00	Township of Storden	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7881-00	Township of Sunrise	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
7900-00	Township of Sverdrup	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
7905-00	Township of Swan River	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
7907-00	Township of Swanville	5,444	4,697	7,573	2,332	72	-	484	-	556
7908-00	City of Swanville	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
7920-00	Township of Sylvan	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
7926-00	City of Taconite	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
7622-00	City of Shoreview	\$ -	\$ 1,318,761	\$ -	\$ -	\$ 1,318,761	\$ 362,320	\$ -	\$ 362,320
7624-00	City of Shorewood	-	304,622	-	-	304,622	83,693	-	83,693
7638-00	City of Silver Bay	-	274,160	-	-	274,160	75,324	-	75,324
7642-00	Township of Silver Creek	-	41,886	-	-	41,886	11,508	-	11,508
7644-00	Township of Silver Creek	-	24,116	-	-	24,116	6,626	-	6,626
7648-00	City of Silver Lake	-	68,540	-	-	68,540	18,831	-	18,831
7649-00	Township of Silver Lake	-	1,269	-	-	1,269	349	-	349
7680-00	City of Slayton	-	106,618	-	-	106,618	29,292	-	29,292
7682-00	City of Sleepy Eye	-	310,969	-	-	310,969	85,436	-	85,436
7682-01	City of Sleepy Eye Hospital	-	1,186,758	-	-	1,186,758	326,053	-	326,053
7691-00	Township of Solway	-	11,423	-	-	11,423	3,138	-	3,138
7692-00	City of South St Paul	-	871,982	-	-	871,982	239,571	-	239,571
7708-00	Township of South Bend	-	15,231	-	-	15,231	4,185	-	4,185
7710-00	Township of South Branch	-	1,269	-	-	1,269	349	-	349
7714-01	City of South Haven Municipal Liquor	-	26,654	-	-	26,654	7,323	-	7,323
7734-00	City of Spicer	-	54,578	-	-	54,578	14,995	-	14,995
7742-00	City of Spring Grove	-	91,387	-	-	91,387	25,108	-	25,108
7750-00	City of Spring Lake Park	-	349,047	-	-	349,047	95,898	-	95,898
7752-00	City of Spring Park	-	55,847	-	-	55,847	15,344	-	15,344
7760-00	City of Spring Valley	-	87,579	-	-	87,579	24,062	-	24,062
7760-02	City of Spring Valley Utilities	-	111,695	-	-	111,695	30,687	-	30,687
7762-00	Township of Springdale	-	1,269	-	-	1,269	349	-	349
7766-00	City of Springfield Municipal Utilities	-	195,466	-	-	195,466	53,703	-	53,703
7784-00	City of Stacy Liquor	-	69,809	-	-	69,809	19,180	-	19,180
7784-01	City of Stacy	-	36,809	-	-	36,809	10,113	-	10,113
7786-00	Township of Stanford	-	10,154	-	-	10,154	2,790	-	2,790
7787-00	Township of Stanton	-	3,808	-	-	3,808	1,046	-	1,046
7796-00	City of Staples	-	246,236	-	-	246,236	67,652	-	67,652
7804-00	City of Starbuck	-	33,001	-	-	33,001	9,067	-	9,067
7814-00	City of Stephen	-	59,655	-	-	59,655	16,390	-	16,390
7820-00	City of Stewart	-	31,732	-	-	31,732	8,718	-	8,718
7822-00	City of Stewartville	-	214,505	-	-	214,505	58,934	-	58,934
7824-00	City of Stillwater	-	804,711	-	-	804,711	221,088	-	221,088
7825-00	City of Stillwater Water Department	-	97,733	-	-	97,733	26,851	-	26,851
7826-00	Township of Stillwater	-	7,616	-	-	7,616	2,092	-	2,092
7830-01	Township of Stockholm	-	12,693	-	-	12,693	3,487	-	3,487
7835-00	City of Stockton	-	22,847	-	-	22,847	6,277	-	6,277
7848-00	City of Storden	-	11,423	-	-	11,423	3,138	-	3,138
7849-00	Township of Storden	-	2,539	-	-	2,539	697	-	697
7881-00	Township of Sunrise	-	13,962	-	-	13,962	3,836	-	3,836
7900-00	Township of Sverdrup	-	8,885	-	-	8,885	2,441	-	2,441
7905-00	Township of Swan River	-	3,808	-	-	3,808	1,046	-	1,046
7907-00	Township of Swanville	-	1,269	-	-	1,269	349	-	349
7908-00	City of Swanville	-	12,693	-	-	12,693	3,487	-	3,487
7920-00	Township of Sylvan	-	15,231	-	-	15,231	4,185	-	4,185
7926-00	City of Taconite	-	22,847	-	-	22,847	6,277	-	6,277

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
7946-00	City of Taylors Falls	\$ 190,543	\$ 164,412	\$ 265,040	\$ 81,620	\$ 2,523	\$ -	\$ 16,944	\$ -	\$ 19,467
7966-00	City of Thief River Falls	3,794,520	3,274,157	5,278,073	1,625,405	50,248	-	337,434	-	387,682
7966-01	Northern Municipal Power Agency	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
7966-03	Thief River Falls Regional Airport Auth	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
7970-00	City of Thomson	10,888	9,395	15,145	4,664	144	-	968	-	1,112
7974-00	Township of Thomson	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
8002-00	City of Tonka Bay	375,641	324,127	522,507	160,908	4,974	-	33,405	-	38,379
8012-00	City of Tower	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
8014-00	City of Tracy	767,614	662,347	1,067,731	328,812	10,165	-	68,261	-	78,426
8026-00	City of Trimont	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
8026-01	City of Trimont Health Care Center	1,072,483	925,407	1,491,794	459,404	14,202	-	95,372	-	109,574
8030-00	Township of Trout Lake	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8040-00	City of Truman	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
8041-00	City of Truman Municipal Light Plant	239,539	206,690	333,193	102,608	3,172	-	21,301	-	24,473
8045-00	Tumuli Township	5,444	4,697	7,573	2,332	72	-	484	-	556
8050-00	Township of Turtle Lake Cass Co	-	-	-	-	-	-	-	-	-
8060-01	City of Twin Lakes	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8061-00	Township of Twin Lakes Carlton Co	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
8062-00	City of Twin Valley	288,536	248,967	401,346	123,596	3,821	-	25,659	-	29,480
8064-00	City of Two Harbors	2,618,600	2,259,497	3,642,400	1,121,693	34,676	-	232,864	-	267,540
8068-00	Township of Two Rivers	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8070-00	City of Tyler	386,529	333,522	537,652	165,572	5,119	-	34,373	-	39,492
8082-00	City of Ulen	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
8082-01	City of Ulen Viking Manor	1,752,992	1,512,595	2,438,364	750,905	23,214	-	155,888	-	179,102
8086-00	City of Underwood	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
8092-00	City of Upsala	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
8102-01	City of Vadnais Heights	1,589,670	1,371,670	2,211,187	680,945	21,051	-	141,364	-	162,415
8112-00	Township of Vasa	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
8122-02	City of Vergas Municipal Liquor	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
8127-00	Township of Vermillion	5,444	4,697	7,573	2,332	72	-	484	-	556
8128-00	City of Vermillion	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
8130-00	City of Verdale	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
8134-00	Township of Vernon	5,444	4,697	7,573	2,332	72	-	484	-	556
8136-00	City of Vernon Center	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
8144-00	City of Vesta	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
8146-00	Township of Victor	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
8148-00	City of Victoria	1,214,029	1,047,542	1,688,680	520,036	16,077	-	107,960	-	124,037
8151-00	City of Viking	-	-	-	-	-	-	-	-	-
8168-00	City of Virginia	3,119,454	2,691,667	4,339,076	1,336,237	41,309	-	277,403	-	318,712
8180-01	City of Virginia Municipal Utilities	4,513,137	3,894,227	6,277,651	1,933,230	59,764	-	401,339	-	461,103
8188-00	City of Wabasha	593,404	512,027	825,409	254,188	7,858	-	52,770	-	60,628
8188-03	City of Wabasha	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
8190-00	City of Wabasso	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
8194-00	City of Waconia	2,302,843	1,987,042	3,203,192	986,437	30,495	-	204,784	-	235,279
8196-00	Township of Waconia	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
8202-00	City of Wadena	1,584,226	1,366,972	2,203,614	678,613	20,979	-	140,880	-	161,859

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
7946-00	City of Taylors Falls	\$ -	\$ 44,424	\$ -	\$ -	\$ 44,424	\$ 12,205	\$ -	\$ 12,205
7966-00	City of Thief River Falls	-	884,674	-	-	884,674	243,058	-	243,058
7966-01	Northern Municipal Power Agency	-	43,155	-	-	43,155	11,856	-	11,856
7966-03	Thief River Falls Regional Airport Auth	-	41,886	-	-	41,886	11,508	-	11,508
7970-00	City of Thomson	-	2,539	-	-	2,539	697	-	697
7974-00	Township of Thomson	-	54,578	-	-	54,578	14,995	-	14,995
8002-00	City of Tonka Bay	-	87,579	-	-	87,579	24,062	-	24,062
8012-00	City of Tower	-	48,232	-	-	48,232	13,251	-	13,251
8014-00	City of Tracy	-	178,966	-	-	178,966	49,170	-	49,170
8026-00	City of Trimont	-	45,693	-	-	45,693	12,554	-	12,554
8026-01	City of Trimont Health Care Center	-	250,044	-	-	250,044	68,698	-	68,698
8030-00	Township of Trout Lake	-	2,539	-	-	2,539	697	-	697
8040-00	City of Truman	-	35,539	-	-	35,539	9,764	-	9,764
8041-00	City of Truman Municipal Light Plant	-	55,847	-	-	55,847	15,344	-	15,344
8045-00	Tumuli Township	-	1,269	-	-	1,269	349	-	349
8050-00	Township of Turtle Lake Cass Co	-	-	-	-	-	-	-	-
8060-01	City of Twin Lakes	-	3,808	-	-	3,808	1,046	-	1,046
8061-00	Township of Twin Lakes Carlton Co	-	6,346	-	-	6,346	1,744	-	1,744
8062-00	City of Twin Valley	-	67,271	-	-	67,271	18,482	-	18,482
8064-00	City of Two Harbors	-	610,514	-	-	610,514	167,734	-	167,734
8068-00	Township of Two Rivers	-	2,539	-	-	2,539	697	-	697
8070-00	City of Tyler	-	90,117	-	-	90,117	24,759	-	24,759
8082-00	City of Ulen	-	45,693	-	-	45,693	12,554	-	12,554
8082-01	City of Ulen Viking Manor	-	408,702	-	-	408,702	112,288	-	112,288
8086-00	City of Underwood	-	25,385	-	-	25,385	6,974	-	6,974
8092-00	City of Upsala	-	15,231	-	-	15,231	4,185	-	4,185
8102-01	City of Vadnais Heights	-	370,624	-	-	370,624	101,826	-	101,826
8112-00	Township of Vasa	-	11,423	-	-	11,423	3,138	-	3,138
8122-02	City of Vergas Municipal Liquor	-	36,809	-	-	36,809	10,113	-	10,113
8127-00	Township of Vermillion	-	1,269	-	-	1,269	349	-	349
8128-00	City of Vermillion	-	6,346	-	-	6,346	1,744	-	1,744
8130-00	City of Verndale	-	34,270	-	-	34,270	9,415	-	9,415
8134-00	Township of Vernon	-	1,269	-	-	1,269	349	-	349
8136-00	City of Vernon Center	-	20,308	-	-	20,308	5,580	-	5,580
8144-00	City of Vesta	-	29,193	-	-	29,193	8,021	-	8,021
8146-00	Township of Victor	-	12,693	-	-	12,693	3,487	-	3,487
8148-00	City of Victoria	-	283,045	-	-	283,045	77,765	-	77,765
8151-00	City of Viking	-	-	-	-	-	-	-	-
8168-00	City of Virginia	-	727,286	-	-	727,286	199,817	-	199,817
8180-01	City of Virginia Municipal Utilities	-	1,052,217	-	-	1,052,217	289,089	-	289,089
8188-00	City of Wabasha	-	138,349	-	-	138,349	38,010	-	38,010
8188-03	City of Wabasha	-	36,809	-	-	36,809	10,113	-	10,113
8190-00	City of Wabasso	-	39,347	-	-	39,347	10,810	-	10,810
8194-00	City of Waconia	-	536,897	-	-	536,897	147,509	-	147,509
8196-00	Township of Waconia	-	12,693	-	-	12,693	3,487	-	3,487
8202-00	City of Wadena	-	369,355	-	-	369,355	101,478	-	101,478

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of	Sensitivity of	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
				Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)					
8206-00	City of Wahkon	\$ 108,881	\$ 93,950	\$ 151,451	\$ 46,640	\$ 1,442	\$ -	\$ 9,682	\$ -	\$ 11,124
8210-00	City of Waite Park	1,350,130	1,164,980	1,877,994	578,336	17,879	-	120,063	-	137,942
8215-00	Township of Wakefield	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
8220-00	City of Waldorf	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
8222-00	City of Walker	424,638	366,405	590,660	181,896	5,623	-	37,762	-	43,385
8226-00	City of Walnut Grove	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
8237-00	Township of Waltham	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8240-00	Township of Wanamingo	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8242-00	City of Wanamingo	212,319	183,202	295,330	90,948	2,812	-	18,881	-	21,693
8244-00	City of Wanda	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
8254-00	City of Warren	604,292	521,422	840,554	258,852	8,002	-	53,738	-	61,740
8260-00	City of Warroad	1,067,039	920,710	1,484,221	457,072	14,130	-	94,888	-	109,018
8262-00	Township of Warsaw	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
8266-00	City of Waseca	2,493,386	2,151,455	3,468,232	1,068,057	33,018	-	221,729	-	254,747
8269-00	Township of Wasioja	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8282-00	Township of Watertown	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
8284-00	City of Watertown	451,858	389,892	628,522	193,556	5,984	-	40,182	-	46,166
8286-00	City of Waterville	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
8290-00	City of Watkins	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
8294-00	City of Watson	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
8296-00	City of Waubun	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
8304-00	City of Waverly	381,085	328,825	530,079	163,240	5,046	-	33,889	-	38,935
8308-00	City of Wayzata	2,771,034	2,391,027	3,854,432	1,186,989	36,695	-	246,419	-	283,114
8311-00	Township of Webster	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
8318-01	City of Welcome	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
8324-00	City of Wells	560,740	483,842	779,973	240,196	7,425	-	49,865	-	57,290
8325-00	City of Wells Public Utilities	479,079	413,380	666,385	205,216	6,344	-	42,603	-	48,947
8326-00	City of Wendell	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
8334-00	City of West Concord	255,871	220,782	355,910	109,604	3,388	-	22,754	-	26,142
8339-00	Township of West Heron Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
8340-00	Township of West Newton	5,444	4,697	7,573	2,332	72	-	484	-	556
8342-00	City of West St Paul	3,059,570	2,639,994	4,255,778	1,310,585	40,516	-	272,078	-	312,594
8350-00	City of Westbrook Municipal Utilities	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
8352-00	Township of Westbrook	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8354-00	City of Westbrook	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
8372-00	Township of Wheatland	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8376-00	City of Wheaton	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
8380-00	Town of White	495,411	427,472	689,103	212,212	6,560	-	44,055	-	50,615
8382-00	Township of White Bear	1,246,693	1,075,727	1,734,116	534,028	16,509	-	110,864	-	127,373
8384-00	City of White Bear Lake	4,088,500	3,527,822	5,686,991	1,751,334	54,141	-	363,577	-	417,718
8410-00	City of Williams	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
8411-00	City of Willmar Rice Memorial Hospital	41,962,922	36,208,322	58,369,277	17,975,071	555,685	-	3,731,628	-	4,287,313
8412-00	City of Willmar	3,696,526	3,189,602	5,141,767	1,583,429	48,950	-	328,720	-	377,670
8413-00	City of Willmar Municipal Utilities	3,876,181	3,344,619	5,391,661	1,660,385	51,330	-	344,696	-	396,026
8422-00	City of Willernie	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
8428-00	Township of Wilmont	10,888	9,395	15,145	4,664	144	-	968	-	1,112

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
8206-00	City of Wahkon	\$ -	\$ 25,385	\$ -	\$ -	\$ 25,385	\$ 6,974	\$ -	\$ 6,974
8210-00	City of Waite Park	-	314,776	-	-	314,776	86,483	-	86,483
8215-00	Township of Wakefield	-	5,077	-	-	5,077	1,395	-	1,395
8220-00	City of Waldorf	-	10,154	-	-	10,154	2,790	-	2,790
8222-00	City of Walker	-	99,002	-	-	99,002	27,200	-	27,200
8226-00	City of Walnut Grove	-	48,232	-	-	48,232	13,251	-	13,251
8237-00	Township of Waltham	-	3,808	-	-	3,808	1,046	-	1,046
8240-00	Township of Wanamingo	-	2,539	-	-	2,539	697	-	697
8242-00	City of Wanamingo	-	49,501	-	-	49,501	13,600	-	13,600
8244-00	City of Wanda	-	6,346	-	-	6,346	1,744	-	1,744
8254-00	City of Warren	-	140,888	-	-	140,888	38,708	-	38,708
8260-00	City of Warroad	-	248,775	-	-	248,775	68,349	-	68,349
8262-00	Township of Warsaw	-	6,346	-	-	6,346	1,744	-	1,744
8266-00	City of Waseca	-	581,321	-	-	581,321	159,714	-	159,714
8269-00	Township of Wasioja	-	2,539	-	-	2,539	697	-	697
8282-00	Township of Watertown	-	15,231	-	-	15,231	4,185	-	4,185
8284-00	City of Watertown	-	105,349	-	-	105,349	28,944	-	28,944
8286-00	City of Waterville	-	73,617	-	-	73,617	20,226	-	20,226
8290-00	City of Watkins	-	34,270	-	-	34,270	9,415	-	9,415
8294-00	City of Watson	-	16,500	-	-	16,500	4,533	-	4,533
8296-00	City of Waubun	-	12,693	-	-	12,693	3,487	-	3,487
8304-00	City of Waverly	-	88,848	-	-	88,848	24,410	-	24,410
8308-00	City of Wayzata	-	646,053	-	-	646,053	177,498	-	177,498
8311-00	Township of Webster	-	11,423	-	-	11,423	3,138	-	3,138
8318-01	City of Welcome	-	30,462	-	-	30,462	8,369	-	8,369
8324-00	City of Wells	-	130,734	-	-	130,734	35,918	-	35,918
8325-00	City of Wells Public Utilities	-	111,695	-	-	111,695	30,687	-	30,687
8326-00	City of Wendell	-	7,616	-	-	7,616	2,092	-	2,092
8334-00	City of West Concord	-	59,655	-	-	59,655	16,390	-	16,390
8339-00	Township of West Heron Lake	-	1,269	-	-	1,269	349	-	349
8340-00	Township of West Newton	-	1,269	-	-	1,269	349	-	349
8342-00	City of West St Paul	-	713,324	-	-	713,324	195,981	-	195,981
8350-00	City of Westbrook Municipal Utilities	-	41,886	-	-	41,886	11,508	-	11,508
8352-00	Township of Westbrook	-	2,539	-	-	2,539	697	-	697
8354-00	City of Westbrook	-	31,732	-	-	31,732	8,718	-	8,718
8372-00	Township of Wheatland	-	3,808	-	-	3,808	1,046	-	1,046
8376-00	City of Wheaton	-	72,348	-	-	72,348	19,877	-	19,877
8380-00	Town of White	-	115,503	-	-	115,503	31,734	-	31,734
8382-00	Township of White Bear	-	290,661	-	-	290,661	79,857	-	79,857
8384-00	City of White Bear Lake	-	953,214	-	-	953,214	261,889	-	261,889
8410-00	City of Williams	-	26,654	-	-	26,654	7,323	-	7,323
8411-00	City of Willmar Rice Memorial Hospital	-	9,783,456	-	-	9,783,456	2,687,934	-	2,687,934
8412-00	City of Willmar	-	861,828	-	-	861,828	236,781	-	236,781
8413-00	City of Willmar Municipal Utilities	-	903,713	-	-	903,713	248,289	-	248,289
8422-00	City of Willernie	-	20,308	-	-	20,308	5,580	-	5,580
8428-00	Township of Wilmont	-	2,539	-	-	2,539	697	-	697

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	Single Rate	Economic	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Assumption	Experience	Investment		Proportionate Share of	
				(6.90%)	(8.90%)		Earnings		Contributions	
8430-00	City of Wilmont	\$ 97,993	\$ 84,555	\$ 136,306	\$ 41,976	\$ 1,298	\$ -	\$ 8,714	\$ -	\$ 10,012
8435-51	Township of Wilson Winona Co	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8440-00	Township of Windemere	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
8446-00	City of Windom	2,379,060	2,052,807	3,309,208	1,019,085	31,504	-	211,562	-	243,066
8456-00	City of Winger	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
8460-00	City of Winnebago	359,309	310,035	499,789	153,912	4,758	-	31,952	-	36,710
8462-00	City of Winona	5,939,485	5,124,971	8,261,661	2,544,214	78,652	-	528,179	-	606,831
8470-00	City of Winsted	359,309	310,035	499,789	153,912	4,758	-	31,952	-	36,710
8472-00	City of Winthrop	342,977	295,942	477,071	146,916	4,542	-	30,500	-	35,042
8474-00	City of Winton Municipal Liquor	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
8474-01	City of Winton	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8484-00	City of Wolf Lake	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
8488-00	Township of Wolford	5,444	4,697	7,573	2,332	72	-	484	-	556
8490-00	City of Wolverton	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
8494-00	City of Wood Lake	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
8496-00	City of Woodbury	10,746,602	9,272,863	14,948,229	4,603,372	142,310	-	955,661	-	1,097,971
8498-00	Township of Woodland	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
8516-00	Township of Workman	-	-	-	-	-	-	-	-	-
8518-01	City of Worthington	4,077,611	3,518,427	5,671,846	1,746,669	53,997	-	362,609	-	416,606
8526-00	City of Wrenshall	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
8527-00	Township of Wuori	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
8540-00	City of Wykoff	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
8546-00	City of Wyoming	811,167	699,927	1,128,311	347,468	10,742	-	72,134	-	82,876
8550-00	Township of York	10,888	9,395	15,145	4,664	144	-	968	-	1,112
8554-01	City of Norwood Young America	517,187	446,262	719,393	221,540	6,849	-	45,992	-	52,841
8556-00	Township of Yucatan	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
8560-00	City of Zimmerman	653,289	563,700	908,707	279,840	8,651	-	58,095	-	66,746
8565-00	City of Zumbro Falls	-	-	-	-	-	-	-	-	-
8570-00	City of Zumbrota	718,618	620,070	999,578	307,824	9,516	-	63,904	-	73,420
8572-00	Zumbrota Area Ambulance Association	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
9005-00	Sojourner Truth Academy Charter School	1,072,483	925,407	1,491,794	459,404	14,202	-	95,372	-	109,574
9006-00	City of Sturgeon Lake	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
9007-00	Northwest Passage High School	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9008-00	Twin Cities Academy	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9009-00	South Washington Watershed District	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9010-00	La Crescent Montessori Academy	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9013-00	Sand Hill River Watershed District	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9014-00	Math And Science Academy	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9018-00	Adams Health Care Center	1,948,978	1,681,705	2,710,976	834,857	25,809	-	173,316	-	199,125
9020-00	Alexandria Lake Area Sanitary District	1,268,469	1,094,517	1,764,406	543,356	16,797	-	112,801	-	129,598
9021-00	Aitkin County SWCD	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
9022-00	Prime West Health System JPB	8,383,874	7,234,148	11,661,739	3,591,283	111,022	-	745,551	-	856,573
9024-00	Township of Spring Lake	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
9025-00	North Lakes Academy	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
9027-00	Higher Ground Academy - 4027	1,899,982	1,639,427	2,642,823	813,869	25,160	-	168,959	-	194,119
9030-00	Area Ii Minnesota River Basin Products	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences	Difference		Changes in			Net Amortization of	
Unit No.	Employer Name	Between	Between Projected	Changes in	Differences Between	Total Deferred	Proportionate	Deferred Amounts	Total Pension
		Expected and	and Actual	Actuarial	Employer	Inflows of	Share of Plan	from Changes in	Expense
		Actual Economic	Investment	Assumptions	Contributions and	Resources	Pension	Proportion and	
		Experience	Earnings		Proportionate Share		Expense	Proportionate Share of	Expense
					of Contributions			Pension Expense	
8430-00	City of Wilmont	\$ -	\$ 22,847	\$ -	\$ -	\$ 22,847	\$ 6,277	\$ -	\$ 6,277
8435-51	Township of Wilson	-	3,808	-	-	3,808	1,046	-	1,046
8440-00	Township of Windemere	-	11,423	-	-	11,423	3,138	-	3,138
8446-00	City of Windom	-	554,667	-	-	554,667	152,391	-	152,391
8456-00	City of Winger	-	10,154	-	-	10,154	2,790	-	2,790
8460-00	City of Winnebago	-	83,771	-	-	83,771	23,016	-	23,016
8462-00	City of Winona	-	1,384,763	-	-	1,384,763	380,454	-	380,454
8470-00	City of Winsted	-	83,771	-	-	83,771	23,016	-	23,016
8472-00	City of Winthrop	-	79,963	-	-	79,963	21,969	-	21,969
8474-00	City of Winton Municipal Liquor	-	6,346	-	-	6,346	1,744	-	1,744
8474-01	City of Winton	-	3,808	-	-	3,808	1,046	-	1,046
8484-00	City of Wolf Lake	-	16,500	-	-	16,500	4,533	-	4,533
8488-00	Township of Wolford	-	1,269	-	-	1,269	349	-	349
8490-00	City of Wolverton	-	7,616	-	-	7,616	2,092	-	2,092
8494-00	City of Wood Lake	-	17,770	-	-	17,770	4,882	-	4,882
8496-00	City of Woodbury	-	2,505,519	-	-	2,505,519	688,373	-	688,373
8498-00	Township of Woodland	-	12,693	-	-	12,693	3,487	-	3,487
8516-00	Township of Workman	-	-	-	-	-	-	-	-
8518-01	City of Worthington	-	950,676	-	-	950,676	261,191	-	261,191
8526-00	City of Wrenshall	-	11,423	-	-	11,423	3,138	-	3,138
8527-00	Township of Wuori	-	10,154	-	-	10,154	2,790	-	2,790
8540-00	City of Wykoff	-	13,962	-	-	13,962	3,836	-	3,836
8546-00	City of Wyoming	-	189,120	-	-	189,120	51,959	-	51,959
8550-00	Township of York	-	2,539	-	-	2,539	697	-	697
8554-01	City of Norwood Young America	-	120,580	-	-	120,580	33,128	-	33,128
8556-00	Township of Yucatan	-	3,808	-	-	3,808	1,046	-	1,046
8560-00	City of Zimmerman	-	152,311	-	-	152,311	41,846	-	41,846
8565-00	City of Zumbro Falls	-	-	-	-	-	-	-	-
8570-00	City of Zumbrota	-	167,542	-	-	167,542	46,031	-	46,031
8572-00	Zumbrota Area Ambulance Association	-	25,385	-	-	25,385	6,974	-	6,974
9005-00	Sojourner Truth Academy Charter School	-	250,044	-	-	250,044	68,698	-	68,698
9006-00	City of Sturgeon Lake	-	15,231	-	-	15,231	4,185	-	4,185
9007-00	Northwest Passage High School	-	53,309	-	-	53,309	14,646	-	14,646
9008-00	Twin Cities Academy	-	30,462	-	-	30,462	8,369	-	8,369
9009-00	South Washington Watershed District	-	53,309	-	-	53,309	14,646	-	14,646
9010-00	La Crescent Montessori Academy	-	10,154	-	-	10,154	2,790	-	2,790
9013-00	Sand Hill River Watershed District	-	10,154	-	-	10,154	2,790	-	2,790
9014-00	Math And Science Academy	-	53,309	-	-	53,309	14,646	-	14,646
9018-00	Adams Health Care Center	-	454,395	-	-	454,395	124,842	-	124,842
9020-00	Alexandria Lake Area Sanitary District	-	295,738	-	-	295,738	81,252	-	81,252
9021-00	Aitkin County SWCD	-	38,078	-	-	38,078	10,462	-	10,462
9022-00	Prime West Health System JPB	-	1,954,660	-	-	1,954,660	537,029	-	537,029
9024-00	Township of Spring Lake	-	8,885	-	-	8,885	2,441	-	2,441
9025-00	North Lakes Academy	-	64,732	-	-	64,732	17,785	-	17,785
9027-00	Higher Ground Academy - 4027	-	442,972	-	-	442,972	121,703	-	121,703
9030-00	Area Ii Minnesota River Basin Products	-	26,654	-	-	26,654	7,323	-	7,323

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9037-00	Northern Dakota County Cable Commission	\$ 364,753	\$ 314,732	\$ 507,361	\$ 156,244	\$ 4,830	\$ -	\$ 32,436	\$ -	\$ 37,266
9038-00	Arrowhead Library System	1,018,042	878,432	1,416,068	436,084	13,481	-	90,531	-	104,012
9041-00	Trailblazer Joint Powers Board	1,110,591	958,290	1,544,802	475,728	14,707	-	98,761	-	113,468
9042-00	City of Dover	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
9043-00	Arrowhead Regional Computing	718,618	620,070	999,578	307,824	9,516	-	63,904	-	73,420
9044-00	ARDC	1,780,212	1,536,082	2,476,226	762,565	23,574	-	158,309	-	181,883
9047-00	City of Hampton	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
9048-00	Roseau River Watershed District	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9049-00	Spicer EDA	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9050-00	Association of Minnesota Counties	1,442,680	1,244,837	2,006,728	617,981	19,104	-	128,293	-	147,397
9053-00	Red Rock Rural Water System	446,414	385,195	620,950	191,224	5,912	-	39,698	-	45,610
9055-00	Quad City Cooperative	5,444	4,697	7,573	2,332	72	-	484	-	556
9057-00	High School For The Recording Arts	636,957	549,607	885,989	272,844	8,435	-	56,643	-	65,078
9061-00	Township of Bemidji	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
9063-00	Seiu Local 63	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9064-00	Rich Prairie Sewer And Water District	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9068-00	Battle Lake Motor Patrol Association	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
9070-00	Becker County SWCD	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
9080-00	Bemidji Regional Interdistrict Council	1,791,100	1,545,477	2,491,372	767,229	23,718	-	159,277	-	182,995
9082-00	Benton County SWCD	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9083-00	Benton Stearns County Special Education	315,756	272,455	439,208	135,256	4,181	-	28,079	-	32,260
9084-00	Blue Earth County SWCD	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
9085-00	Big Stone County SWCD	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
9087-00	Brown County SWCD	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9089-00	Clearwater County SWCD	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
9092-00	Bovey Coleraine Treatment Plant Commission	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9095-00	Bois De Sioux Watershed District	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
9097-00	Southwest Metro Educational Coop #6088	2,999,685	2,588,322	4,172,479	1,284,933	39,723	-	266,752	-	306,475
9098-00	CMERDC	2,553,271	2,203,127	3,551,530	1,093,709	33,811	-	227,054	-	260,865
9099-00	Carlton County SWCD	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
9101-00	CCLNS Joint Powers Board #3	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
9103-00	Carver County SWCD	364,753	314,732	507,361	156,244	4,830	-	32,436	-	37,266
9105-00	Resource Training And Solutions	1,045,262	901,920	1,453,931	447,744	13,842	-	92,952	-	106,794
9107-00	Central St Croix Valley Cable	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
9110-00	Centennial Lakes Police Department	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
9111-00	City Employees' Union 363	-	-	-	-	-	-	-	-	-
9113-00	Chisholm-Hibbing Airport Authority	430,082	371,102	598,232	184,228	5,695	-	38,246	-	43,941
9115-00	Clay County SWCD	250,427	216,085	348,338	107,272	3,316	-	22,270	-	25,586
9121-00	Cottonwood County SWCD	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
9125-00	Crosslake Community School	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
9129-00	Crookston Housing & Econ Dev Authority	250,427	216,085	348,338	107,272	3,316	-	22,270	-	25,586
9131-00	Lower Minnesota River Watershed District	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9133-00	Schoolcraft Learning Community	462,746	399,287	643,667	198,220	6,128	-	41,151	-	47,279
9134-00	Pioneerland Library System	1,850,985	1,597,150	2,574,670	792,881	24,511	-	164,602	-	189,113
9135-00	Crow Wing County SWCD	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
9136-00	Ties	8,503,644	7,337,493	11,828,336	3,642,587	112,608	-	756,202	-	868,810

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer		Differences	Difference	Changes in	Changes in	Total Deferred	Proportionate	Net Amortization of	Total Pension
Unit No.	Employer Name	Between Expected and Actual Economic Experience	Between Projected and Actual Investment Earnings	Actuarial Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Inflows of Resources	Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Expense
9037-00	Northern Dakota County Cable Commission	\$ -	\$ 85,040	\$ -	\$ -	\$ 85,040	\$ 23,364	\$ -	\$ 23,364
9038-00	Arrowhead Library System	-	237,352	-	-	237,352	65,211	-	65,211
9041-00	Trailblazer Joint Powers Board	-	258,929	-	-	258,929	71,139	-	71,139
9042-00	City of Dover	-	5,077	-	-	5,077	1,395	-	1,395
9043-00	Arrowhead Regional Computing	-	167,542	-	-	167,542	46,031	-	46,031
9044-00	ARDC	-	415,048	-	-	415,048	114,031	-	114,031
9047-00	City of Hampton	-	8,885	-	-	8,885	2,441	-	2,441
9048-00	Roseau River Watershed District	-	21,577	-	-	21,577	5,928	-	5,928
9049-00	Spicer EDA	-	3,808	-	-	3,808	1,046	-	1,046
9050-00	Association of Minnesota Counties	-	336,354	-	-	336,354	92,411	-	92,411
9053-00	Red Rock Rural Water System	-	104,079	-	-	104,079	28,595	-	28,595
9055-00	Quad City Cooperative	-	1,269	-	-	1,269	349	-	349
9057-00	High School For The Recording Arts	-	148,503	-	-	148,503	40,800	-	40,800
9061-00	Township of Bemidji	-	5,077	-	-	5,077	1,395	-	1,395
9063-00	Seiu Local 63	-	13,962	-	-	13,962	3,836	-	3,836
9064-00	Rich Prairie Sewer And Water District	-	21,577	-	-	21,577	5,928	-	5,928
9068-00	Battle Lake Motor Patrol Association	-	11,423	-	-	11,423	3,138	-	3,138
9070-00	Becker County SWCD	-	45,693	-	-	45,693	12,554	-	12,554
9080-00	Bemidji Regional Interdistrict Council	-	417,587	-	-	417,587	114,729	-	114,729
9082-00	Benton County SWCD	-	53,309	-	-	53,309	14,646	-	14,646
9083-00	Benton Stearns County Special Education	-	73,617	-	-	73,617	20,226	-	20,226
9084-00	Blue Earth County SWCD	-	26,654	-	-	26,654	7,323	-	7,323
9085-00	Big Stone County SWCD	-	17,770	-	-	17,770	4,882	-	4,882
9087-00	Brown County SWCD	-	13,962	-	-	13,962	3,836	-	3,836
9089-00	Clearwater County SWCD	-	25,385	-	-	25,385	6,974	-	6,974
9092-00	Bovey Coleraine Treatment Plant Commission	-	22,847	-	-	22,847	6,277	-	6,277
9095-00	Bois De Sioux Watershed District	-	29,193	-	-	29,193	8,021	-	8,021
9097-00	Southwest Metro Educational Coop #6088	-	699,362	-	-	699,362	192,145	-	192,145
9098-00	CMERDC	-	595,283	-	-	595,283	163,550	-	163,550
9099-00	Carlton County SWCD	-	38,078	-	-	38,078	10,462	-	10,462
9101-00	CCLNS Joint Powers Board #3	-	54,578	-	-	54,578	14,995	-	14,995
9103-00	Carver County SWCD	-	85,040	-	-	85,040	23,364	-	23,364
9105-00	Resource Training And Solutions	-	243,698	-	-	243,698	66,954	-	66,954
9107-00	Central St Croix Valley Cable	-	54,578	-	-	54,578	14,995	-	14,995
9110-00	Centennial Lakes Police Department	-	48,232	-	-	48,232	13,251	-	13,251
9111-00	City Employees' Union 363	-	-	-	-	-	-	-	-
9113-00	Chisholm-Hibbing Airport Authority	-	100,272	-	-	100,272	27,549	-	27,549
9115-00	Clay County SWCD	-	58,386	-	-	58,386	16,041	-	16,041
9121-00	Cottonwood County SWCD	-	46,963	-	-	46,963	12,903	-	12,903
9125-00	Crosslake Community School	-	38,078	-	-	38,078	10,462	-	10,462
9129-00	Crookston Housing & Econ Dev Authority	-	58,386	-	-	58,386	16,041	-	16,041
9131-00	Lower Minnesota River Watershed District	-	13,962	-	-	13,962	3,836	-	3,836
9133-00	Schoolcraft Learning Community	-	107,887	-	-	107,887	29,641	-	29,641
9134-00	Pioneerland Library System	-	431,548	-	-	431,548	118,565	-	118,565
9135-00	Crow Wing County SWCD	-	36,809	-	-	36,809	10,113	-	10,113
9136-00	Ties	-	1,982,584	-	-	1,982,584	544,701	-	544,701

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9138-00	Dakota County SWCD	\$ 598,848	\$ 516,725	\$ 832,981	\$ 256,520	\$ 7,930	\$ -	\$ 53,254	\$ -	\$ 61,184
9140-00	Dover-Eyota St Charles Sanitary District	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
9141-00	Douglas County SWCD	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
9142-00	Dodge County SWCD	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9145-00	Arcadia Charter School	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9148-00	Aurora Charter School	734,950	634,162	1,022,295	314,820	9,732	-	65,357	-	75,089
9151-00	Rochester Charter High School	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9152-00	East Central Regional Development Commission	440,970	380,497	613,377	188,892	5,839	-	39,214	-	45,053
9153-00	Riverway Learning Community	326,644	281,850	454,353	139,920	4,326	-	29,047	-	33,373
9155-00	Southwest Transit	1,322,910	1,141,492	1,840,132	566,676	17,518	-	117,642	-	135,160
9158-00	East Central Regional Library	1,475,344	1,273,022	2,052,163	631,973	19,537	-	131,198	-	150,735
9160-00	Norman County SWCD	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
9162-00	East Otter Tail County SWCD	255,871	220,782	355,910	109,604	3,388	-	22,754	-	26,142
9164-00	River Rider Transit Service	430,082	371,102	598,232	184,228	5,695	-	38,246	-	43,941
9165-00	Excelsior Fire District	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224
9167-00	Township of Glenwood	5,444	4,697	7,573	2,332	72	-	484	-	556
9168-00	East Range Joint Powers Board	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9172-00	Metropolitan ECSU Region 11	1,105,147	953,592	1,537,229	473,396	14,635	-	98,277	-	112,912
9176-01	National Joint Powers Alliance	3,740,079	3,227,182	5,202,347	1,602,085	49,527	-	332,593	-	382,120
9180-00	Human Services of Faribault & Martin Co	4,758,121	4,105,614	6,618,416	2,038,170	63,008	-	423,124	-	486,132
9181-00	Freeborn County SWCD	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
9183-00	Goodhue County SWCD	391,973	338,220	545,224	167,904	5,191	-	34,857	-	40,048
9186-00	Echo Charter School	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9187-00	Township of Eureka	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
9190-00	Government Training Services	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
9191-00	City of Cuyuna	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9193-00	Grant County SWCD	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
9194-00	Great River Regional Library	5,346,081	4,612,944	7,436,252	2,290,026	70,794	-	475,410	-	546,204
9197-00	Township of Thomastown	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9198-00	Greenway Joint Recreation Association	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
9200-00	Headwaters Regional Development Commission	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
9201-00	Township of Monroe	5,444	4,697	7,573	2,332	72	-	484	-	556
9203-00	Hubbard County SWCD	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9207-00	Red River Watershed Management	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
9208-00	Garrison-Kathio Sanitary District	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
9209-00	Agricultural & Food Sciences Academy	751,282	648,255	1,045,013	321,816	9,949	-	66,809	-	76,758
9211-00	Township of Waskish	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9212-00	Pennington-Red Lake County Nursing Service	517,187	446,262	719,393	221,540	6,849	-	45,992	-	52,841
9213-00	Excell Academy For Higher Learning	778,503	671,742	1,082,876	333,476	10,309	-	69,230	-	79,539
9218-00	Minnesota Valley Educational District	626,069	540,212	870,844	268,180	8,291	-	55,674	-	63,965
9219-00	Isanti Conservation District	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9221-00	Minnewaska Area ISD-2149	2,526,050	2,179,640	3,513,667	1,082,049	33,451	-	224,634	-	258,085
9225-00	Kandiyohi County SWCD	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9227-00	Itasca County SWCD	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
9230-00	Kitchigami Regional Library	1,224,917	1,056,937	1,703,826	524,700	16,221	-	108,928	-	125,149
9232-00	Kittson-Marshall County Rural Water System	21,776	18,790	30,290	9,328	288	-	1,936	-	2,224

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer		Differences	Difference	Changes in	Changes in	Total Deferred	Proportionate	Net Amortization of	Total Pension
Unit No.	Employer Name	Between Expected and Actual Economic Experience	Between Projected and Actual Investment Earnings	Actuarial Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Inflows of Resources	Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Expense
9138-00	Dakota County SWCD	\$ -	\$ 139,619	\$ -	\$ -	\$ 139,619	\$ 38,359	\$ -	\$ 38,359
9140-00	Dover-Eyota St Charles Sanitary District	-	34,270	-	-	34,270	9,415	-	9,415
9141-00	Douglas County SWCD	-	43,155	-	-	43,155	11,856	-	11,856
9142-00	Dodge County SWCD	-	30,462	-	-	30,462	8,369	-	8,369
9145-00	Arcadia Charter School	-	35,539	-	-	35,539	9,764	-	9,764
9148-00	Aurora Charter School	-	171,350	-	-	171,350	47,077	-	47,077
9151-00	Rochester Charter High School	-	21,577	-	-	21,577	5,928	-	5,928
9152-00	East Central Regional Development Commission	-	102,810	-	-	102,810	28,246	-	28,246
9153-00	Riverway Learning Community	-	76,156	-	-	76,156	20,923	-	20,923
9155-00	Southwest Transit	-	308,430	-	-	308,430	84,739	-	84,739
9158-00	East Central Regional Library	-	343,969	-	-	343,969	94,503	-	94,503
9160-00	Norman County SWCD	-	24,116	-	-	24,116	6,626	-	6,626
9162-00	East Otter Tail County SWCD	-	59,655	-	-	59,655	16,390	-	16,390
9164-00	River Rider Transit Service	-	100,272	-	-	100,272	27,549	-	27,549
9165-00	Excelsior Fire District	-	5,077	-	-	5,077	1,395	-	1,395
9167-00	Township of Glenwood	-	1,269	-	-	1,269	349	-	349
9168-00	East Range Joint Powers Board	-	13,962	-	-	13,962	3,836	-	3,836
9172-00	Metropolitan ECSU Region 11	-	257,660	-	-	257,660	70,790	-	70,790
9176-01	National Joint Powers Alliance	-	871,982	-	-	871,982	239,571	-	239,571
9180-00	Human Services of Faribault & Martin Co	-	1,109,333	-	-	1,109,333	304,781	-	304,781
9181-00	Freeborn County SWCD	-	31,732	-	-	31,732	8,718	-	8,718
9183-00	Goodhue County SWCD	-	91,387	-	-	91,387	25,108	-	25,108
9186-00	Echo Charter School	-	53,309	-	-	53,309	14,646	-	14,646
9187-00	Township of Eureka	-	8,885	-	-	8,885	2,441	-	2,441
9190-00	Government Training Services	-	66,002	-	-	66,002	18,133	-	18,133
9191-00	City of Cuyuna	-	3,808	-	-	3,808	1,046	-	1,046
9193-00	Grant County SWCD	-	36,809	-	-	36,809	10,113	-	10,113
9194-00	Great River Regional Library	-	1,246,413	-	-	1,246,413	342,443	-	342,443
9197-00	Township of Thomastown	-	3,808	-	-	3,808	1,046	-	1,046
9198-00	Greenway Joint Recreation Association	-	24,116	-	-	24,116	6,626	-	6,626
9200-00	Headwaters Regional Development Commission	-	124,387	-	-	124,387	34,175	-	34,175
9201-00	Township of Monroe	-	1,269	-	-	1,269	349	-	349
9203-00	Hubbard County SWCD	-	22,847	-	-	22,847	6,277	-	6,277
9207-00	Red River Watershed Management	-	19,039	-	-	19,039	5,231	-	5,231
9208-00	Garrison-Kathio Sanitary District	-	11,423	-	-	11,423	3,138	-	3,138
9209-00	Agricultural & Food Sciences Academy	-	175,158	-	-	175,158	48,123	-	48,123
9211-00	Township of Waskish	-	2,539	-	-	2,539	697	-	697
9212-00	Pennington-Red Lake County Nursing Service	-	120,580	-	-	120,580	33,128	-	33,128
9213-00	Excell Academy For Higher Learning	-	181,504	-	-	181,504	49,867	-	49,867
9218-00	Minnesota Valley Educational District	-	145,965	-	-	145,965	40,103	-	40,103
9219-00	Isanti Conservation District	-	10,154	-	-	10,154	2,790	-	2,790
9221-00	Minnewaska Area ISD-2149	-	588,937	-	-	588,937	161,806	-	161,806
9225-00	Kandiyohi County SWCD	-	35,539	-	-	35,539	9,764	-	9,764
9227-00	Itasca County SWCD	-	52,040	-	-	52,040	14,298	-	14,298
9230-00	Kitchigami Regional Library	-	285,584	-	-	285,584	78,462	-	78,462
9232-00	Kittson-Marshall County Rural Water System	-	5,077	-	-	5,077	1,395	-	1,395

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9233-00	Koochiching County SWCD	\$ 119,770	\$ 103,345	\$ 166,596	\$ 51,304	\$ 1,586	\$ -	\$ 10,651	\$ -	\$ 12,237
9234-00	Lake Agassiz Special Education Coop	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9235-00	Lac Qui Parle County SWCD	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
9236-00	Lake Minnetonka Conservation District	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
9237-00	Kittson County SWCD	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9238-00	Lake Agassiz Regional Library	1,660,443	1,432,737	2,309,630	711,261	21,988	-	147,658	-	169,646
9239-00	Fergus Falls Special Education 935	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
9241-01	Lakes Area Recreation	277,648	239,572	386,200	118,932	3,677	-	24,690	-	28,367
9243-00	Kanabec County SWCD	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9244-00	Lac Qui Parle/Yellow Bank Watershed	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
9245-00	Lake Minnetonka Communication Commission	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
9246-00	Westbrook Walnut Grove Schools ISD 2898	974,489	840,852	1,355,488	417,428	12,904	-	86,658	-	99,562
9249-00	Township of Alexandria	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
9250-00	Academia Cesar Chavez Charter School	1,023,486	883,130	1,423,641	438,416	13,553	-	91,015	-	104,568
9251-00	Pillager Area Charter School	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9252-00	Lincoln County SWCD	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
9254-00	League of Minnesota Cities	8,133,447	7,018,064	11,313,402	3,484,011	107,705	-	723,281	-	830,986
9256-00	Logis	4,458,697	3,847,252	6,201,925	1,909,910	59,043	-	396,498	-	455,541
9262-00	Marshall- Polk County Rural Water System	255,871	220,782	355,910	109,604	3,388	-	22,754	-	26,142
9263-00	Meeker County SWCD	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
9264-00	Meeker-Wright County Special Education Coop	822,055	709,322	1,143,456	352,132	10,886	-	73,103	-	83,989
9265-00	Metropolitan Airports Commission	36,894,489	31,834,951	51,319,226	15,803,978	488,567	-	3,280,908	-	3,769,475
9267-00	Lake County SWCD	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
9268-00	Martin County SWCD	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
9269-00	Marshall County SWCD	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
9271-01	Mahnomen County SWCD	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
9272-00	Minnesota Inter-County Association	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
9273-00	Mc Leod County SWCD	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
9276-00	Minnesota International Middle School	1,165,032	1,005,265	1,620,527	499,048	15,428	-	103,603	-	119,031
9277-00	Metropolitan Cable Network	70,773	61,067	98,443	30,316	937	-	6,294	-	7,231
9278-00	Metropolitan Library Service Agency	495,411	427,472	689,103	212,212	6,560	-	44,055	-	50,615
9279-00	Twin Cities International Elementary	1,165,032	1,005,265	1,620,527	499,048	15,428	-	103,603	-	119,031
9280-00	Ridgeway Community School	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
9281-00	Township of Farden	-	-	-	-	-	-	-	-	-
9283-00	Town of New Independence	5,444	4,697	7,573	2,332	72	-	484	-	556
9284-00	Metropolitan Mosquito Control District	3,854,404	3,325,829	5,361,371	1,651,057	51,041	-	342,760	-	393,801
9287-00	Friendship Academy of Fine Arts	609,736	526,120	848,126	261,184	8,074	-	54,222	-	62,296
9291-00	Township of Foster	5,444	4,697	7,573	2,332	72	-	484	-	556
9292-00	West Lakeland Township	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
9300-00	Three Rivers Park District	20,431,610	17,629,714	28,419,810	8,752,004	270,561	-	1,816,917	-	2,087,478
9303-00	NW Sub Integration School District- 6078	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
9305-00	Metronet	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9307-00	Ramsey Washington Metro Watershed District	832,943	718,717	1,158,601	356,796	11,030	-	74,071	-	85,101
9310-00	Township of Turtle River	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9312-00	Heron Lake Watershed District	157,878	136,227	219,604	67,628	2,091	-	14,040	-	16,131
9313-00	Kandiyohi-Willmar Economic Development	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer									
Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
9233-00	Koochiching County SWCD	\$ -	\$ 27,924	\$ -	\$ -	\$ 27,924	\$ 7,672	\$ -	\$ 7,672
9234-00	Lake Agassiz Special Education Coop	-	22,847	-	-	22,847	6,277	-	6,277
9235-00	Lac Qui Parle County SWCD	-	26,654	-	-	26,654	7,323	-	7,323
9236-00	Lake Minnetonka Conservation District	-	48,232	-	-	48,232	13,251	-	13,251
9237-00	Kittson County SWCD	-	30,462	-	-	30,462	8,369	-	8,369
9238-00	Lake Agassiz Regional Library	-	387,124	-	-	387,124	106,360	-	106,360
9239-00	Fergus Falls Special Education 935	-	114,233	-	-	114,233	31,385	-	31,385
9241-01	Lakes Area Recreation	-	64,732	-	-	64,732	17,785	-	17,785
9243-00	Kanabec County SWCD	-	22,847	-	-	22,847	6,277	-	6,277
9244-00	Lac Qui Parle/Yellow Bank Watershed	-	29,193	-	-	29,193	8,021	-	8,021
9245-00	Lake Minnetonka Communication Commission	-	62,194	-	-	62,194	17,087	-	17,087
9246-00	Westbrook Walnut Grove Schools ISD 2898	-	227,198	-	-	227,198	62,421	-	62,421
9249-00	Township of Alexandria	-	7,616	-	-	7,616	2,092	-	2,092
9250-00	Academia Cesar Chavez Charter School	-	238,621	-	-	238,621	65,559	-	65,559
9251-00	Pillager Area Charter School	-	21,577	-	-	21,577	5,928	-	5,928
9252-00	Lincoln County SWCD	-	52,040	-	-	52,040	14,298	-	14,298
9254-00	League of Minnesota Cities	-	1,896,274	-	-	1,896,274	520,988	-	520,988
9256-00	Logis	-	1,039,524	-	-	1,039,524	285,602	-	285,602
9262-00	Marshall- Polk County Rural Water System	-	59,655	-	-	59,655	16,390	-	16,390
9263-00	Meeker County SWCD	-	15,231	-	-	15,231	4,185	-	4,185
9264-00	Meeker-Wright County Special Education Coop	-	191,658	-	-	191,658	52,657	-	52,657
9265-00	Metropolitan Airports Commission	-	8,601,775	-	-	8,601,775	2,363,275	-	2,363,275
9267-00	Lake County SWCD	-	33,001	-	-	33,001	9,067	-	9,067
9268-00	Martin County SWCD	-	44,424	-	-	44,424	12,205	-	12,205
9269-00	Marshall County SWCD	-	31,732	-	-	31,732	8,718	-	8,718
9271-01	Mahnomen County SWCD	-	20,308	-	-	20,308	5,580	-	5,580
9272-00	Minnesota Inter-County Association	-	48,232	-	-	48,232	13,251	-	13,251
9273-00	Mc Leod County SWCD	-	16,500	-	-	16,500	4,533	-	4,533
9276-00	Minnesota International Middle School	-	271,622	-	-	271,622	74,626	-	74,626
9277-00	Metropolitan Cable Network	-	16,500	-	-	16,500	4,533	-	4,533
9278-00	Metropolitan Library Service Agency	-	115,503	-	-	115,503	31,734	-	31,734
9279-00	Twin Cities International Elementary	-	271,622	-	-	271,622	74,626	-	74,626
9280-00	Ridgeway Community School	-	46,963	-	-	46,963	12,903	-	12,903
9281-00	Township of Farden	-	-	-	-	-	-	-	-
9283-00	Town of New Independence	-	1,269	-	-	1,269	349	-	349
9284-00	Metropolitan Mosquito Control District	-	898,636	-	-	898,636	246,894	-	246,894
9287-00	Friendship Academy of Fine Arts	-	142,157	-	-	142,157	39,057	-	39,057
9291-00	Township of Foster	-	1,269	-	-	1,269	349	-	349
9292-00	West Lakeland Township	-	6,346	-	-	6,346	1,744	-	1,744
9300-00	Three Rivers Park District	-	4,763,533	-	-	4,763,533	1,308,746	-	1,308,746
9303-00	NW Sub Integration School District- 6078	-	62,194	-	-	62,194	17,087	-	17,087
9305-00	Metronet	-	35,539	-	-	35,539	9,764	-	9,764
9307-00	Ramsey Washington Metro Watershed District	-	194,197	-	-	194,197	53,354	-	53,354
9310-00	Township of Turtle River	-	2,539	-	-	2,539	697	-	697
9312-00	Heron Lake Watershed District	-	36,809	-	-	36,809	10,113	-	10,113
9313-00	Kandiyohi-Willmar Economic Development	-	40,616	-	-	40,616	11,159	-	11,159

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9314-00	Middle River/Snake River Wd	\$ 195,987	\$ 169,110	\$ 272,612	\$ 83,952	\$ 2,595	\$ -	\$ 17,428	\$ -	\$ 20,023
9316-00	Midwest Special Education Coop 398	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
9317-00	Minnesota Counties Computer Cooperative	234,095	201,992	325,620	100,276	3,100	-	20,817	-	23,917
9318-00	Mille Lacs County SWCD	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
9319-00	Minnehaha Creek Wd	1,186,808	1,024,055	1,650,818	508,376	15,716	-	105,539	-	121,255
9324-00	Minnesota Municipal Utilities Association	2,281,067	1,968,252	3,172,902	977,109	30,207	-	202,848	-	233,055
9330-00	Minnesota Counties Intergovernmental Trust	2,373,616	2,048,110	3,301,635	1,016,753	31,432	-	211,078	-	242,510
9331-00	Minneapolis Youth Coordinating Board	451,858	389,892	628,522	193,556	5,984	-	40,182	-	46,166
9333-00	Denmark Township	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
9337-00	Buffalo-Red River Watershed District	5,444	4,697	7,573	2,332	72	-	484	-	556
9339-00	Capitol Region Watershed District	740,394	638,860	1,029,868	317,152	9,805	-	65,841	-	75,646
9340-00	Carnelian-Marine Watershed District	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
9341-00	Comfort Lake Forest Lake Wd	76,217	65,765	106,016	32,648	1,009	-	6,778	-	7,787
9348-00	Nine Mile Creek Watershed District	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
9349-00	Okebena-Ocheda Watershed District	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
9350-00	Minnesota Valley Coop Center	473,634	408,682	658,813	202,884	6,272	-	42,119	-	48,391
9351-00	Minnesota Valley Transit Authority	1,034,374	892,525	1,438,786	443,080	13,697	-	91,984	-	105,681
9352-00	Moose Lake-Windemere	27,220	23,487	37,863	11,660	360	-	2,421	-	2,781
9353-00	North Shore Collaborative JPB	32,664	28,185	45,435	13,992	433	-	2,905	-	3,338
9354-00	Morrison County SWCD	244,983	211,387	340,765	104,940	3,244	-	21,786	-	25,030
9357-00	Mower County SWCD	310,312	267,757	431,636	132,924	4,109	-	27,595	-	31,704
9359-00	North Metro Telecommunications	593,404	512,027	825,409	254,188	7,858	-	52,770	-	60,628
9360-00	Northern Lights Library Network	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
9361-00	North Fork Crow River Watershed District	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
9362-00	Norman-Mahnomen Public Health	397,417	342,917	552,797	170,236	5,263	-	35,341	-	40,604
9363-00	Nicollet County SWCD	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9364-00	New Richland Care Center	1,758,436	1,517,292	2,445,936	753,237	23,286	-	156,372	-	179,658
9366-00	Northeast Education Coop Service Unit	1,371,907	1,183,770	1,908,285	587,665	18,167	-	121,999	-	140,166
9367-00	North Kittson County RWS	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
9368-00	NW Hennepin Human Services Council	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
9369-00	Nobles SWCD	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
9371-00	Northwest Service Cooperative	489,967	422,775	681,530	209,880	6,488	-	43,571	-	50,059
9373-00	Northwest Suburban Cable Communication Commission	2,324,620	2,005,832	3,233,482	995,765	30,783	-	206,721	-	237,504
9374-00	Northwest Regional Development Commission	881,940	760,995	1,226,754	377,784	11,679	-	78,428	-	90,107
9375-00	Otter Tail County Water Management District	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
9376-00	Northwest Regional Interdistrict	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9377-00	North St Louis SWCD	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
9384-00	Pennington County SWCD	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
9385-00	Pelican River Wd	185,099	159,715	257,467	79,288	2,451	-	16,460	-	18,911
9386-00	Pine Point Exp Sch 25	223,207	192,597	310,475	95,612	2,956	-	19,849	-	22,805
9389-02	Pine County SWCD	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9390-00	Pine To Prairie Coop Center	5,444	4,697	7,573	2,332	72	-	484	-	556
9391-00	Pipestone County SWCD	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
9393-00	East Polk County SWCD	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9394-00	Plainview-Elgin Sanitary District	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
9395-00	Tri County Community Corrections	1,883,650	1,625,335	2,620,105	806,873	24,944	-	167,507	-	192,451

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
9314-00	Middle River/Snake River Wd	\$ -	\$ 45,693	\$ -	\$ -	\$ 45,693	\$ 12,554	\$ -	\$ 12,554
9316-00	Midwest Special Education Coop 398	-	25,385	-	-	25,385	6,974	-	6,974
9317-00	Minnesota Counties Computer Cooperative	-	54,578	-	-	54,578	14,995	-	14,995
9318-00	Mille Lacs County SWCD	-	27,924	-	-	27,924	7,672	-	7,672
9319-00	Minnehaha Creek Wd	-	276,699	-	-	276,699	76,021	-	76,021
9324-00	Minnesota Municipal Utilities Association	-	531,820	-	-	531,820	146,114	-	146,114
9330-00	Minnesota Counties Intergovernmental Trust	-	553,397	-	-	553,397	152,042	-	152,042
9331-00	Minneapolis Youth Coordinating Board	-	105,349	-	-	105,349	28,944	-	28,944
9333-00	Denmark Township	-	11,423	-	-	11,423	3,138	-	3,138
9337-00	Buffalo-Red River Watershed District	-	1,269	-	-	1,269	349	-	349
9339-00	Capitol Region Watershed District	-	172,619	-	-	172,619	47,426	-	47,426
9340-00	Carnelian-Marine Watershed District	-	17,770	-	-	17,770	4,882	-	4,882
9341-00	Comfort Lake Forest Lake Wd	-	17,770	-	-	17,770	4,882	-	4,882
9348-00	Nine Mile Creek Watershed District	-	38,078	-	-	38,078	10,462	-	10,462
9349-00	Okebena-Ocheda Watershed District	-	12,693	-	-	12,693	3,487	-	3,487
9350-00	Minnesota Valley Coop Center	-	110,426	-	-	110,426	30,339	-	30,339
9351-00	Minnesota Valley Transit Authority	-	241,159	-	-	241,159	66,257	-	66,257
9352-00	Moose Lake-Windemere	-	6,346	-	-	6,346	1,744	-	1,744
9353-00	North Shore Collaborative JPB	-	7,616	-	-	7,616	2,092	-	2,092
9354-00	Morrison County SWCD	-	57,117	-	-	57,117	15,692	-	15,692
9357-00	Mower County SWCD	-	72,348	-	-	72,348	19,877	-	19,877
9359-00	North Metro Telecommunications	-	138,349	-	-	138,349	38,010	-	38,010
9360-00	Northern Lights Library Network	-	25,385	-	-	25,385	6,974	-	6,974
9361-00	North Fork Crow River Watershed District	-	33,001	-	-	33,001	9,067	-	9,067
9362-00	Norman-Mahnomen Public Health	-	92,656	-	-	92,656	25,457	-	25,457
9363-00	Nicollet County SWCD	-	30,462	-	-	30,462	8,369	-	8,369
9364-00	New Richland Care Center	-	409,971	-	-	409,971	112,637	-	112,637
9366-00	Northeast Education Coop Service Unit	-	319,854	-	-	319,854	87,877	-	87,877
9367-00	North Kittson County RWS	-	34,270	-	-	34,270	9,415	-	9,415
9368-00	NW Hennepin Human Services Council	-	43,155	-	-	43,155	11,856	-	11,856
9369-00	Nobles SWCD	-	43,155	-	-	43,155	11,856	-	11,856
9371-00	Northwest Service Cooperative	-	114,233	-	-	114,233	31,385	-	31,385
9373-00	Northwest Suburban Cable Communication Commission	-	541,974	-	-	541,974	148,903	-	148,903
9374-00	Northwest Regional Development Commission	-	205,620	-	-	205,620	56,493	-	56,493
9375-00	Otter Tail County Water Management District	-	24,116	-	-	24,116	6,626	-	6,626
9376-00	Northwest Regional Interdistrict	-	35,539	-	-	35,539	9,764	-	9,764
9377-00	North St Louis SWCD	-	11,423	-	-	11,423	3,138	-	3,138
9384-00	Pennington County SWCD	-	31,732	-	-	31,732	8,718	-	8,718
9385-00	Pelican River Wd	-	43,155	-	-	43,155	11,856	-	11,856
9386-00	Pine Point Exp Sch 25	-	52,040	-	-	52,040	14,298	-	14,298
9389-02	Pine County SWCD	-	21,577	-	-	21,577	5,928	-	5,928
9390-00	Pine To Prairie Coop Center	-	1,269	-	-	1,269	349	-	349
9391-00	Pipestone County SWCD	-	24,116	-	-	24,116	6,626	-	6,626
9393-00	East Polk County SWCD	-	22,847	-	-	22,847	6,277	-	6,277
9394-00	Plainview-Elgin Sanitary District	-	45,693	-	-	45,693	12,554	-	12,554
9395-00	Tri County Community Corrections	-	439,164	-	-	439,164	120,657	-	120,657

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9396-00	Police Department of Sherburn And Welcome	\$ 16,332	\$ 14,092	\$ 22,718	\$ 6,996	\$ 216	\$ -	\$ 1,452	\$ -	\$ 1,668
9398-00	Plum Creek Library System	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
9399-00	Pope County SWCD	125,214	108,042	174,169	53,636	1,658	-	11,135	-	12,793
9400-00	Prior Lake-Spring Lake Wd	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
9401-00	Martin-Faribault Co Prairieland Waste Bd	402,861	347,615	560,369	172,568	5,335	-	35,825	-	41,160
9402-00	Ramsey-Washington Suburban Cable Commission	990,821	854,945	1,378,206	424,424	13,121	-	88,111	-	101,232
9403-00	Quad Cities Cable Commission	631,513	544,910	878,417	270,512	8,363	-	56,158	-	64,521
9404-00	Public Employees Retirement Association	-	-	-	-	-	-	-	-	-
9406-00	Red Lake Wd	402,861	347,615	560,369	172,568	5,335	-	35,825	-	41,160
9407-00	Esv Region V Computer Service	969,045	836,155	1,347,915	415,096	12,832	-	86,174	-	99,006
9408-00	Southwest Health & Human Services	9,810,221	8,464,893	13,645,750	4,202,268	129,910	-	872,391	-	1,002,301
9411-00	Red Lake County SWCD	54,441	46,975	75,726	23,320	721	-	4,841	-	5,562
9412-00	Redwood County SWCD	174,210	150,320	242,322	74,624	2,307	-	15,492	-	17,799
9413-00	Range Association of Municipalities	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9414-00	Northeast Minnesota office Job Training	1,910,870	1,648,822	2,657,968	818,533	25,304	-	169,928	-	195,232
9415-00	Riley-Purgatory-Bluff Creek Wd	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
9416-00	Region Five Development Commission	348,421	300,640	484,644	149,248	4,614	-	30,984	-	35,598
9420-00	Renville County SWCD	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
9422-00	Red Lake Falls Area Special Education Coop	146,990	126,832	204,459	62,964	1,946	-	13,071	-	15,017
9424-00	Region I	1,077,927	930,105	1,499,366	461,736	14,274	-	95,857	-	110,131
9425-00	Wild Rice Watershed District	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461
9426-00	Township of Amboy	5,444	4,697	7,573	2,332	72	-	484	-	556
9427-00	Germania Township	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9428-00	Region IX Development Commission	979,933	845,550	1,363,060	419,760	12,977	-	87,142	-	100,119
9429-00	Rush Lake Area SD	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9430-00	Rice County SWCD	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
9432-00	Roseau County SWCD	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9434-00	Rice Creek Wd	642,401	554,305	893,562	275,176	8,507	-	57,127	-	65,634
9439-00	Runestone Area Education District 6014	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
9443-00	St Cloud Area Plan Organization	272,204	234,875	378,628	116,600	3,605	-	24,206	-	27,811
9444-00	St Cloud Metro Transit Commission	3,075,902	2,654,087	4,278,495	1,317,581	40,732	-	273,530	-	314,262
9445-00	Scott County SWCD	549,851	474,447	764,828	235,532	7,281	-	48,897	-	56,178
9448-00	St Louis & Lake County Regional Railroad	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
9450-00	Sauk Centre Wd	261,316	225,480	363,483	111,936	3,460	-	23,238	-	26,698
9455-00	Scott Joint City Prosecution	626,069	540,212	870,844	268,180	8,291	-	55,674	-	63,965
9457-00	Serpent Lake Sanitary Sewer District	114,326	98,647	159,024	48,972	1,514	-	10,167	-	11,681
9458-00	Mid-Minnesota Development Commission	451,858	389,892	628,522	193,556	5,984	-	40,182	-	46,166
9465-00	Southeast SWCD Tech Support JPB	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9466-00	Township of Albany	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9470-00	South Central Service Cooperative	1,224,917	1,056,937	1,703,826	524,700	16,221	-	108,928	-	125,149
9474-00	Southeast Service Cooperative	713,174	615,372	992,005	305,492	9,444	-	63,420	-	72,864
9475-00	Sibley County SWCD	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
9477-00	Sherburne County SWCD	283,092	244,270	393,773	121,264	3,749	-	25,174	-	28,923
9478-00	Southern MN Municipal Power Agency	5,019,436	4,331,094	6,981,898	2,150,106	66,469	-	446,362	-	512,831
9479-00	Anoka County SWCD	195,987	169,110	272,612	83,952	2,595	-	17,428	-	20,023
9481-00	Board of Public Defenders	4,137,496	3,570,099	5,755,144	1,772,322	54,790	-	367,934	-	422,724

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
9396-00	Police Department of Sherburn And Welcome	\$ -	\$ 3,808	\$ -	\$ -	\$ 3,808	\$ 1,046	\$ -	\$ 1,046
9398-00	Plum Creek Library System	-	66,002	-	-	66,002	18,133	-	18,133
9399-00	Pope County SWCD	-	29,193	-	-	29,193	8,021	-	8,021
9400-00	Prior Lake-Spring Lake Wd	-	62,194	-	-	62,194	17,087	-	17,087
9401-00	Martin-Faribault Co Prairieland Waste Bd	-	93,925	-	-	93,925	25,805	-	25,805
9402-00	Ramsey-Washington Suburban Cable Commission	-	231,005	-	-	231,005	63,467	-	63,467
9403-00	Quad Cities Cable Commission	-	147,234	-	-	147,234	40,452	-	40,452
9404-00	Public Employees Retirement Association	-	-	-	-	-	-	-	-
9406-00	Red Lake Wd	-	93,925	-	-	93,925	25,805	-	25,805
9407-00	Esv Region V Computer Service	-	225,928	-	-	225,928	62,072	-	62,072
9408-00	Southwest Health & Human Services	-	2,287,207	-	-	2,287,207	628,393	-	628,393
9411-00	Red Lake County SWCD	-	12,693	-	-	12,693	3,487	-	3,487
9412-00	Redwood County SWCD	-	40,616	-	-	40,616	11,159	-	11,159
9413-00	Range Association of Municipalities	-	10,154	-	-	10,154	2,790	-	2,790
9414-00	Northeast Minnesota office Job Training	-	445,510	-	-	445,510	122,401	-	122,401
9415-00	Riley-Purgatory-Bluff Creek Wd	-	26,654	-	-	26,654	7,323	-	7,323
9416-00	Region Five Development Commission	-	81,233	-	-	81,233	22,318	-	22,318
9420-00	Renville County SWCD	-	45,693	-	-	45,693	12,554	-	12,554
9422-00	Red Lake Falls Area Special Education Coop	-	34,270	-	-	34,270	9,415	-	9,415
9424-00	Region I	-	251,313	-	-	251,313	69,047	-	69,047
9425-00	Wild Rice Watershed District	-	33,001	-	-	33,001	9,067	-	9,067
9426-00	Township of Amboy	-	1,269	-	-	1,269	349	-	349
9427-00	Germania Township	-	2,539	-	-	2,539	697	-	697
9428-00	Region IX Development Commission	-	228,467	-	-	228,467	62,770	-	62,770
9429-00	Rush Lake Area SD	-	3,808	-	-	3,808	1,046	-	1,046
9430-00	Rice County SWCD	-	60,924	-	-	60,924	16,739	-	16,739
9432-00	Roseau County SWCD	-	21,577	-	-	21,577	5,928	-	5,928
9434-00	Rice Creek Wd	-	149,773	-	-	149,773	41,149	-	41,149
9439-00	Runestone Area Education District 6014	-	46,963	-	-	46,963	12,903	-	12,903
9443-00	St Cloud Area Plan Organization	-	63,463	-	-	63,463	17,436	-	17,436
9444-00	St Cloud Metro Transit Commission	-	717,132	-	-	717,132	197,027	-	197,027
9445-00	Scott County SWCD	-	128,195	-	-	128,195	35,221	-	35,221
9448-00	St Louis & Lake County Regional Railroad	-	48,232	-	-	48,232	13,251	-	13,251
9450-00	Sauk Centre Wd	-	60,924	-	-	60,924	16,739	-	16,739
9455-00	Scott Joint City Prosecution	-	145,965	-	-	145,965	40,103	-	40,103
9457-00	Serpent Lake Sanitary Sewer District	-	26,654	-	-	26,654	7,323	-	7,323
9458-00	Mid-Minnesota Development Commission	-	105,349	-	-	105,349	28,944	-	28,944
9465-00	Southeast SWCD Tech Support JPB	-	53,309	-	-	53,309	14,646	-	14,646
9466-00	Township of Albany	-	2,539	-	-	2,539	697	-	697
9470-00	South Central Service Cooperative	-	285,584	-	-	285,584	78,462	-	78,462
9474-00	Southeast Service Cooperative	-	166,273	-	-	166,273	45,682	-	45,682
9475-00	Sibley County SWCD	-	20,308	-	-	20,308	5,580	-	5,580
9477-00	Sherburne County SWCD	-	66,002	-	-	66,002	18,133	-	18,133
9478-00	Southern MN Municipal Power Agency	-	1,170,258	-	-	1,170,258	321,520	-	321,520
9479-00	Anoka County SWCD	-	45,693	-	-	45,693	12,554	-	12,554
9481-00	Board of Public Defenders	-	964,638	-	-	964,638	265,027	-	265,027

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9482-00	South Lake Minnetonka Police Department	\$ 179,654	\$ 155,017	\$ 249,894	\$ 76,956	\$ 2,379	\$ -	\$ 15,976	\$ -	\$ 18,355
9483-00	South St Louis County SWCD	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
9484-00	State Supreme Court Judicial District	16,419,327	14,167,657	22,838,835	7,033,318	217,429	-	1,460,118	-	1,677,547
9486-00	SW Area Multi-Co Interlibrary Exchange	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9488-00	SW & W Central Education Service	4,616,575	3,983,479	6,421,529	1,977,538	61,134	-	410,537	-	471,671
9493-00	Township of Alborn	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9494-00	SW Regional Development Commission	941,825	812,667	1,310,053	403,436	12,472	-	83,753	-	96,225
9510-00	State Community Colleges	17,807,566	15,365,519	24,769,837	7,627,979	235,813	-	1,583,570	-	1,819,383
9513-00	Stearns County SWCD	985,377	850,247	1,370,633	422,092	13,049	-	87,626	-	100,675
9515-00	Steele County SWCD	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9518-00	Seiu Local 284	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9519-00	Stevens County SWCD	228,651	197,295	318,047	97,944	3,028	-	20,333	-	23,361
9524-00	Sunnyside Nursing Home	1,208,584	1,042,845	1,681,108	517,704	16,004	-	107,476	-	123,480
9525-00	Swift County SWCD	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9528-00	Township Maintenance Association	87,105	75,160	121,161	37,312	1,153	-	7,746	-	8,899
9530-00	Traverse Des Sioux Library Cooperative	424,638	366,405	590,660	181,896	5,623	-	37,762	-	43,385
9532-00	Traverse County SWCD	163,322	140,925	227,177	69,960	2,163	-	14,524	-	16,687
9534-00	Tri-City Biosolids Disposal Authority	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
9535-00	Utilities Plus	1,039,818	897,222	1,446,359	445,412	13,770	-	92,468	-	106,238
9539-00	Two Rivers Wd	103,437	89,252	143,879	44,308	1,370	-	9,198	-	10,568
9541-00	Vadnais Lake Area	201,431	173,807	280,185	86,284	2,667	-	17,913	-	20,580
9542-00	Upper Minnesota River Wd	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
9544-00	Upper Minnesota Valley Regional Development Commission	424,638	366,405	590,660	181,896	5,623	-	37,762	-	43,385
9547-00	Viking Library System	533,519	460,355	742,111	228,536	7,065	-	47,444	-	54,509
9549-00	Lakes Country Service Cooperative	2,036,084	1,756,865	2,832,137	872,169	26,962	-	181,062	-	208,024
9555-00	Washington SWCD	990,821	854,945	1,378,206	424,424	13,121	-	88,111	-	101,232
9556-00	Wabasha County SWCD	168,766	145,622	234,749	72,292	2,235	-	15,008	-	17,243
9557-00	Wadena County SWCD	97,993	84,555	136,306	41,976	1,298	-	8,714	-	10,012
9558-00	West Central Area Agency On Aging	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
9561-00	Red River Valley Conservation Service Area	136,102	117,437	189,314	58,300	1,802	-	12,103	-	13,905
9562-00	West Metro Fire-Rescue District	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9563-00	West Ottertail County SWCD	190,543	164,412	265,040	81,620	2,523	-	16,944	-	19,467
9565-00	Township of Manyaska	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9568-00	West Hennepin Public Safety Department	119,770	103,345	166,596	51,304	1,586	-	10,651	-	12,237
9570-00	Western Area City & County Cooperative	38,109	32,882	53,008	16,324	505	-	3,389	-	3,894
9572-00	Western Lake Superior Sanitary District	7,224,286	6,233,581	10,048,784	3,094,567	95,666	-	642,433	-	738,099
9573-00	West Polk County SWCD	92,549	79,857	128,733	39,644	1,226	-	8,230	-	9,456
9574-01	Wilkin County SWCD	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9576-00	Windom Area Hospital	5,977,593	5,157,854	8,314,669	2,560,538	79,157	-	531,568	-	610,725
9577-00	Winona County SWCD	212,319	183,202	295,330	90,948	2,812	-	18,881	-	21,693
9578-00	Freshwater Education District -6004	1,197,696	1,033,450	1,665,963	513,040	15,860	-	106,507	-	122,367
9579-00	Worthington Cable 3 Joint Powers Board	59,885	51,672	83,298	25,652	793	-	5,325	-	6,118
9584-00	Wright Technical Center ISD-966	304,868	263,060	424,063	130,592	4,037	-	27,111	-	31,148
9585-00	Yellow Medicine County SWCD	152,434	131,530	212,032	65,296	2,019	-	13,555	-	15,574
9586-00	Yellow Medicine River Wd	81,661	70,462	113,588	34,980	1,081	-	7,262	-	8,343
9595-00	Redwood-Cottonwood Rivers Control Area	141,546	122,135	196,887	60,632	1,874	-	12,587	-	14,461

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
9482-00	South Lake Minnetonka Police Department	\$ -	\$ 41,886	\$ -	\$ -	\$ 41,886	\$ 11,508	\$ -	\$ 11,508
9483-00	South St Louis County SWCD	-	41,886	-	-	41,886	11,508	-	11,508
9484-00	State Supreme Court Judicial District	-	3,828,088	-	-	3,828,088	1,051,740	-	1,051,740
9486-00	SW Area Multi-Co Interlibrary Exchange	-	13,962	-	-	13,962	3,836	-	3,836
9488-00	SW & W Central Education Service	-	1,076,332	-	-	1,076,332	295,715	-	295,715
9493-00	Township of Alborn	-	2,539	-	-	2,539	697	-	697
9494-00	SW Regional Development Commission	-	219,582	-	-	219,582	60,329	-	60,329
9510-00	State Community Colleges	-	4,151,749	-	-	4,151,749	1,140,663	-	1,140,663
9513-00	Stearns County SWCD	-	229,736	-	-	229,736	63,118	-	63,118
9515-00	Steele County SWCD	-	30,462	-	-	30,462	8,369	-	8,369
9518-00	Seiu Local 284	-	30,462	-	-	30,462	8,369	-	8,369
9519-00	Stevens County SWCD	-	53,309	-	-	53,309	14,646	-	14,646
9524-00	Sunnyside Nursing Home	-	281,776	-	-	281,776	77,416	-	77,416
9525-00	Swift County SWCD	-	21,577	-	-	21,577	5,928	-	5,928
9528-00	Township Maintenance Association	-	20,308	-	-	20,308	5,580	-	5,580
9530-00	Traverse Des Sioux Library Cooperative	-	99,002	-	-	99,002	27,200	-	27,200
9532-00	Traverse County SWCD	-	38,078	-	-	38,078	10,462	-	10,462
9534-00	Tri-City Biosolids Disposal Authority	-	8,885	-	-	8,885	2,441	-	2,441
9535-00	Utilities Plus	-	242,429	-	-	242,429	66,606	-	66,606
9539-00	Two Rivers Wd	-	24,116	-	-	24,116	6,626	-	6,626
9541-00	Vadnais Lake Area	-	46,963	-	-	46,963	12,903	-	12,903
9542-00	Upper Minnesota River Wd	-	19,039	-	-	19,039	5,231	-	5,231
9544-00	Upper Minnesota Valley Regional Development Commission	-	99,002	-	-	99,002	27,200	-	27,200
9547-00	Viking Library System	-	124,387	-	-	124,387	34,175	-	34,175
9549-00	Lakes Country Service Cooperative	-	474,703	-	-	474,703	130,421	-	130,421
9555-00	Washington SWCD	-	231,005	-	-	231,005	63,467	-	63,467
9556-00	Wabasha County SWCD	-	39,347	-	-	39,347	10,810	-	10,810
9557-00	Wadena County SWCD	-	22,847	-	-	22,847	6,277	-	6,277
9558-00	West Central Area Agency On Aging	-	31,732	-	-	31,732	8,718	-	8,718
9561-00	Red River Valley Conservation Service Area	-	31,732	-	-	31,732	8,718	-	8,718
9562-00	West Metro Fire-Rescue District	-	10,154	-	-	10,154	2,790	-	2,790
9563-00	West Ottertail County SWCD	-	44,424	-	-	44,424	12,205	-	12,205
9565-00	Township of Manyaska	-	3,808	-	-	3,808	1,046	-	1,046
9568-00	West Hennepin Public Safety Department	-	27,924	-	-	27,924	7,672	-	7,672
9570-00	Western Area City & County Cooperative	-	8,885	-	-	8,885	2,441	-	2,441
9572-00	Western Lake Superior Sanitary District	-	1,684,308	-	-	1,684,308	462,751	-	462,751
9573-00	West Polk County SWCD	-	21,577	-	-	21,577	5,928	-	5,928
9574-01	Wilkin County SWCD	-	35,539	-	-	35,539	9,764	-	9,764
9576-00	Windom Area Hospital	-	1,393,647	-	-	1,393,647	382,895	-	382,895
9577-00	Winona County SWCD	-	49,501	-	-	49,501	13,600	-	13,600
9578-00	Freshwater Education District -6004	-	279,237	-	-	279,237	76,718	-	76,718
9579-00	Worthington Cable 3 Joint Powers Board	-	13,962	-	-	13,962	3,836	-	3,836
9584-00	Wright Technical Center ISD-966	-	71,079	-	-	71,079	19,528	-	19,528
9585-00	Yellow Medicine County SWCD	-	35,539	-	-	35,539	9,764	-	9,764
9586-00	Yellow Medicine River Wd	-	19,039	-	-	19,039	5,231	-	5,231
9595-00	Redwood-Cottonwood Rivers Control Area	-	33,001	-	-	33,001	9,067	-	9,067

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
9600-00	South Central Technical Service Area	\$ 114,326	\$ 98,647	\$ 159,024	\$ 48,972	\$ 1,514	\$ -	\$ 10,167	\$ -	\$ 11,681
9604-00	Cook County/Grand Marais Joint EDA	179,654	155,017	249,894	76,956	2,379	-	15,976	-	18,355
9605-00	Rainbow Rider Transit Board	1,050,706	906,617	1,461,504	450,076	13,914	-	93,436	-	107,350
9606-00	North Central Minnesota SWCD JPB	108,881	93,950	151,451	46,640	1,442	-	9,682	-	11,124
9608-00	Pact 4 Families Collaborative	1,148,700	991,172	1,597,810	492,052	15,211	-	102,150	-	117,361
9609-00	EFSD Joint Recreation Board	48,997	42,277	68,153	20,988	649	-	4,357	-	5,006
9610-00	Braham-Milaca Joint Powers Board	65,329	56,370	90,871	27,984	865	-	5,809	-	6,674
9611-00	Rice-Steele Consolidated Dispatch	1,045,262	901,920	1,453,931	447,744	13,842	-	92,952	-	106,794
9613-00	Mahnomen Health Center JPB	3,081,346	2,658,784	4,286,068	1,319,913	40,804	-	274,014	-	314,818
9614-00	Spring Lake Park Blaine Mounds View Fire	130,658	112,740	181,741	55,968	1,730	-	11,619	-	13,349
9615-00	Kandiyohi Area Transit Kat	604,292	521,422	840,554	258,852	8,002	-	53,738	-	61,740
9630-00	South Country Health Alliance	4,622,019	3,988,177	6,429,102	1,979,870	61,206	-	411,021	-	472,227
9635-00	Township of Austin	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9657-00	Township of Beaver Bay	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9660-00	Township of Becker	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9663-00	New Discoveries Montessori Academy	816,611	704,625	1,135,884	349,800	10,814	-	72,619	-	83,433
9678-00	New Century Charter School	206,875	178,505	287,757	88,616	2,739	-	18,397	-	21,136
9679-00	Partnership Academy	865,608	746,902	1,204,037	370,788	11,463	-	76,976	-	88,439
9689-00	Township of Birchdale	5,444	4,697	7,573	2,332	72	-	484	-	556
9698-00	Township of Medo	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9701-00	Township of Meriden	5,444	4,697	7,573	2,332	72	-	484	-	556
9719-00	Township of Borgholm	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9724-00	Prairie Creek Community School	266,760	230,177	371,055	114,268	3,533	-	23,722	-	27,255
9729-00	Township of Bridgewater	43,553	37,580	60,580	18,656	577	-	3,873	-	4,450
9778-00	Township of Burlington	5,444	4,697	7,573	2,332	72	-	484	-	556
9780-00	Township of Buse	5,444	4,697	7,573	2,332	72	-	484	-	556
9808-00	Township of Norman Pine County	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9872-00	Township of Oakport	10,888	9,395	15,145	4,664	144	-	968	-	1,112
9929-00	Township of Dane Prairie	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
9933-00	Township of Perry Lake	5,444	4,697	7,573	2,332	72	-	484	-	556
9949-00	Township of Pleasant Hill	16,332	14,092	22,718	6,996	216	-	1,452	-	1,668
Total Actuarial Valuation Amounts		\$ 5,444,074,000	\$ 4,697,499,000	\$ 7,572,558,000	\$ 2,332,002,000	\$ 72,092,000	\$ -	\$ 484,124,000	\$ -	\$ 556,216,000

Public Employees Retirement Association of Minnesota
General Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources				Pension Expense			
Employer		Differences	Difference	Changes in	Changes in	Total Deferred	Proportionate	Net Amortization of	Total Pension
Unit No.	Employer Name	Between Expected and Actual Economic Experience	Between Projected and Actual Investment Earnings	Actuarial Assumptions	Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Inflows of Resources	Share of Plan Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Expense
9600-00	South Central Technical Service Area	\$ -	\$ 26,654	\$ -	\$ -	\$ 26,654	\$ 7,323	\$ -	\$ 7,323
9604-00	Cook County/Grand Marais Joint EDA	-	41,886	-	-	41,886	11,508	-	11,508
9605-00	Rainbow Rider Transit Board	-	244,967	-	-	244,967	67,303	-	67,303
9606-00	North Central Minnesota SWCD JPB	-	25,385	-	-	25,385	6,974	-	6,974
9608-00	Pact 4 Families Collaborative	-	267,814	-	-	267,814	73,580	-	73,580
9609-00	EFSJ Joint Recreation Board	-	11,423	-	-	11,423	3,138	-	3,138
9610-00	Braham-Milaca Joint Powers Board	-	15,231	-	-	15,231	4,185	-	4,185
9611-00	Rice-Steele Consolidated Dispatch	-	243,698	-	-	243,698	66,954	-	66,954
9613-00	Mahnomen Health Center JPB	-	718,401	-	-	718,401	197,376	-	197,376
9614-00	Spring Lake Park Blaine Mounds View Fire	-	30,462	-	-	30,462	8,369	-	8,369
9615-00	Kandiyohi Area Transit Kat	-	140,888	-	-	140,888	38,708	-	38,708
9630-00	South Country Health Alliance	-	1,077,602	-	-	1,077,602	296,063	-	296,063
9635-00	Township of Austin	-	2,539	-	-	2,539	697	-	697
9657-00	Township of Beaver Bay	-	2,539	-	-	2,539	697	-	697
9660-00	Township of Becker	-	2,539	-	-	2,539	697	-	697
9663-00	New Discoveries Montessori Academy	-	190,389	-	-	190,389	52,308	-	52,308
9678-00	New Century Charter School	-	48,232	-	-	48,232	13,251	-	13,251
9679-00	Partnership Academy	-	201,812	-	-	201,812	55,446	-	55,446
9689-00	Township of Birchdale	-	1,269	-	-	1,269	349	-	349
9698-00	Township of Medo	-	2,539	-	-	2,539	697	-	697
9701-00	Township of Meriden	-	1,269	-	-	1,269	349	-	349
9719-00	Township of Borgholm	-	2,539	-	-	2,539	697	-	697
9724-00	Prairie Creek Community School	-	62,194	-	-	62,194	17,087	-	17,087
9729-00	Township of Bridgewater	-	10,154	-	-	10,154	2,790	-	2,790
9778-00	Township of Burlington	-	1,269	-	-	1,269	349	-	349
9780-00	Township of Buse	-	1,269	-	-	1,269	349	-	349
9808-00	Township of Norman Pine County	-	3,808	-	-	3,808	1,046	-	1,046
9872-00	Township of Oakport	-	2,539	-	-	2,539	697	-	697
9929-00	Township of Dane Prairie	-	3,808	-	-	3,808	1,046	-	1,046
9933-00	Township of Perry Lake	-	1,269	-	-	1,269	349	-	349
9949-00	Township of Pleasant Hill	-	3,808	-	-	3,808	1,046	-	1,046
Total Actuarial Valuation Amounts		\$ -	\$ 1,269,260,000	\$ -	\$ -	\$ 1,269,260,000	\$ 348,720,000	\$ -	\$ 348,720,000

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Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued on the Following Pages
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 169,801	0.128 %
0006-00	Anoka County	1,484,548	1.122
0008-01	Becker County	213,346	0.161
0010-00	Beltrami County	313,470	0.237
0012-00	Benton County Revenue	239,906	0.181
0014-00	Big Stone County	46,765	0.035
0016-00	Blue Earth County	291,632	0.220
0018-00	Brown County	97,496	0.074
0020-00	Carlton County	237,476	0.179
0022-00	Carver County	816,193	0.617
0024-00	Cass County	403,508	0.305
0026-00	Chippewa County	96,463	0.073
0030-00	Chisago County	442,133	0.334
0032-00	Clay County	326,188	0.247
0034-00	Clearwater County	73,383	0.055
0038-00	Cook County	129,625	0.098
0040-00	Cottonwood County	81,381	0.062
0042-01	Crow Wing County	381,765	0.289
0046-00	Dakota County	797,454	0.603
0048-00	Dodge County	201,620	0.152
0050-00	Douglas County	285,087	0.215
0052-00	Faribault County Central Services	88,107	0.067
0054-00	Fillmore County	178,494	0.135
0056-01	Freeborn County	197,557	0.149
0058-00	Goodhue County	419,729	0.317
0060-00	Grant County	67,552	0.051
0138-00	Houston County	134,554	0.102
0140-00	Hubbard County	160,992	0.122
0142-00	Isanti County	210,564	0.159
0144-00	Itasca County	522,954	0.395
0148-00	Jackson County	121,479	0.092
0150-00	Kanabec County Revenue	160,534	0.121
0152-00	Kandiyohi County	371,711	0.281
0156-00	Kittson County	60,994	0.046
0158-00	Koochiching County	119,117	0.090
0160-00	Lac Qui Parle County Auditor	74,173	0.056
0162-00	Lake County	171,694	0.130
0164-01	Lake of The Woods County	49,029	0.037
0166-00	Le Sueur County	196,396	0.148
0168-00	Lincoln County	53,147	0.040
0172-00	Lyon County	138,734	0.105
0176-00	Mahnomen County	96,551	0.073
0178-00	Marshall County	123,708	0.093
0180-00	Martin County	109,990	0.083
0181-00	Mc Leod County	210,048	0.159
0182-00	Meeker County	190,588	0.144
0186-00	Mille Lacs County	232,904	0.176
0188-00	Morrison County	184,479	0.139
0190-01	Mower County	207,479	0.157
0192-00	Murray County	91,456	0.069
0194-00	Nicollet County	130,236	0.098

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0196-00	Nobles County	\$ 115,895	0.088 %
0198-00	Norman County	42,786	0.032
0202-00	Olmsted County	766,219	0.579
0206-00	Otter Tail County	335,656	0.254
0208-00	Pennington County Revenue	67,079	0.051
0212-00	Pine County	278,713	0.211
0214-00	Pipestone County	97,815	0.074
0216-00	Polk County	224,304	0.170
0218-00	Pope County	86,110	0.065
0230-01	Ramsey County	2,440,002	1.843
0290-00	Red Lake County	58,777	0.044
0292-00	Redwood County	103,320	0.078
0296-00	Renville County	94,955	0.072
0298-00	Rice County	269,432	0.204
0302-00	Rock County	103,194	0.078
0304-00	Roseau County	88,336	0.067
0308-00	St Louis County	1,122,558	0.848
0318-00	Scott County	478,789	0.362
0320-01	Sherburne County	868,227	0.656
0322-00	Sibley County	92,406	0.070
0324-00	Stearns County	667,297	0.504
0326-00	Steele County	181,592	0.137
0328-00	Stevens County	57,877	0.044
0332-00	Swift County	85,229	0.064
0334-00	Todd County	139,437	0.105
0336-00	Traverse County	43,002	0.033
0338-00	Wabasha County	153,381	0.116
0340-00	Wadena County	83,429	0.063
0342-00	Waseca County	107,347	0.081
0344-00	Washington County	1,136,573	0.859
0346-00	Watsonwan County	65,334	0.049
0348-00	Wilkin County	54,455	0.041
0350-03	Winona County	203,878	0.154
0352-01	Wright County	1,333,133	1.008
0354-00	Yellow Medicine County	87,675	0.066
0400-00	Hennepin County	3,793,529	2.866
0746-00	Lake Johanna Fire Department	36,350	0.027
0747-00	Public Safety Department Amboy And Vernon Center	11,901	0.009
0748-00	Mille Lacs Tribal Police	232,052	0.175
0758-00	Leech Lake Band Of Ojibwe	196,196	0.148
0759-00	Lakes Area Police	118,667	0.090
0766-00	Lower Sioux Community Police Department	37,192	0.028
0767-00	Lower St Croix Fire Department JPB	3,275	0.002
0780-00	Prairie Island Community	57,121	0.043
0809-00	Hennepin Healthcare System	1,618,273	1.223
0816-00	Zimmerman Livonia Fire District	7,137	0.005
0817-00	South Metro Fire District	415,800	0.314
0826-00	Upper Sioux Community	36,891	0.028
0840-00	Isanti Area Joint Operating Fire District	10,707	0.008
0841-00	Cloquet Area Fire District	247,073	0.187
0888-00	Anoka-Champlin Fire Department	22,904	0.017

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3001-00	City of Fisher	\$ 2,139	0.002 %
3008-00	City of Ada	23,533	0.018
3012-01	City of Adams	6,029	0.005
3013-00	City of Adrian	17,606	0.013
3020-00	City of Lowry	945	0.001
3021-00	Cass Lake Volunteer Fire Assn	4,652	0.004
3032-00	City of Aitkin	51,720	0.039
3042-00	City of Akeley	3,609	0.003
3056-01	City of Albany	31,300	0.024
3058-00	City of Albert Lea	404,252	0.306
3078-00	City of Alden	6,508	0.005
3084-00	City of Alexandria	199,207	0.151
3120-00	City of Andover	28,699	0.022
3136-01	City of Annandale	41,434	0.031
3138-00	City of Anoka	358,199	0.271
3148-00	City of Appleton	33,491	0.025
3149-00	City of Apple Valley	690,916	0.522
3168-00	City of Arlington	11,914	0.009
3188-00	City of Ashby	6,432	0.005
3204-00	City of Atwater	7,519	0.006
3208-00	City of Audubon	6,293	0.005
3222-00	City of Austin	409,277	0.309
3232-00	City of Avon	29,785	0.023
3234-00	City of Babbitt	39,909	0.030
3242-00	City of Bagley	27,718	0.021
3266-00	City of Barnesville	46,205	0.035
3298-00	City of Battle Lake	16,119	0.012
3302-00	City of Baudette	18,169	0.014
3306-01	City of Baxter	134,971	0.102
3310-00	City of Bayport	62,692	0.047
3348-00	City of Becker	47,084	0.036
3362-00	City of Belgrade	12,065	0.009
3366-00	City of Belle Plaine	78,807	0.060
3386-00	City of Bemidji	344,828	0.261
3396-00	City of Benson	62,114	0.047
3426-00	City of Big Lake	108,029	0.082
3472-00	City of Blackduck	10,969	0.008
3476-00	City of Blaine	839,973	0.635
3494-00	City of Blooming Prairie	28,297	0.021
3498-00	City of Bloomington	1,701,642	1.286
3502-00	City of Blue Earth	37,859	0.029
3530-00	City of Bovey	14,181	0.011
3552-00	City of Braham	28,893	0.022
3554-00	City of Brainerd	305,857	0.231
3562-00	City of Brandon	1,507	0.001
3572-00	City of Breckenridge	62,674	0.047
3575-00	City of Breezy Point	48,535	0.037
3576-00	Township of Breitung	16,252	0.012
3602-00	City of Brooklyn Center	579,947	0.438
3604-00	City of Brooklyn Park	1,403,858	1.061
3622-00	City of Brownsdale	4,689	0.004

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
3628-00	City of Brownton	\$ 8,044	0.006 %
3646-00	City of Buffalo	143,969	0.109
3648-00	City of Buffalo Lake	4,808	0.004
3678-00	City of Burnsville	1,527,301	1.154
3708-00	City of Caledonia	45,464	0.034
3720-00	City of Cambridge	138,431	0.105
3736-00	City of Canby	22,697	0.017
3746-00	City of Cannon Falls	69,055	0.052
3766-00	City of Carlos	890	0.001
3824-00	City of Champlin	317,265	0.240
3832-00	City of Chanhassen	16,620	0.013
3836-00	City of Chaska	341,732	0.258
3840-00	City of Chatfield	41,926	0.032
3866-00	City of Chisholm	104,115	0.079
3874-00	City of Clara City	16,659	0.013
3898-00	City of Clearbrook	7,534	0.006
3908-00	City of Cleveland	7,932	0.006
3932-00	City of Cloquet	191,473	0.145
3958-00	City of Cold Spring	67,350	0.051
3960-01	City of Coleraine	18,189	0.014
3974-00	City of Columbia Heights	416,952	0.315
3982-00	City of Comfrey	16	-
4008-00	City of Coon Rapids	1,176,383	0.889
4014-00	City of Corcoran	81,574	0.062
4036-00	City of Cosmos	1,755	0.001
4038-00	City of Cottage Grove	581,103	0.439
4064-00	City of Crookston	190,432	0.144
4070-00	City of Crosby	59,213	0.045
4072-00	City of Crosslake	45,182	0.034
4082-00	City of Crystal	328,867	0.249
4122-00	City of Danube	10,279	0.008
4146-00	City of Dawson	22,453	0.017
4150-00	City of Dayton	72,203	0.055
4158-00	City of Deephaven	81,694	0.062
4170-00	City of Deer River	28,608	0.022
4182-00	City of Deerwood	15,474	0.012
4226-00	City of Detroit Lakes	134,346	0.102
4240-00	City of Dilworth	51,392	0.039
4300-01	City of Duluth	3,040,441	2.297
4301-00	Township of Duluth	1,991	0.002
4336-00	City of Dundas	18,831	0.014
4346-00	City of Eagan	999,406	0.755
4350-00	City of Eagle Bend	6,311	0.005
4356-00	City of Eagle Lake	17,363	0.013
4366-00	City of East Grand Forks	308,181	0.233
4388-00	City of Echo	1,059	0.001
4404-00	City of Eden Prairie	1,026,623	0.776
4406-00	City of Eden Valley	12,227	0.009
4410-00	City of Edina	1,073,185	0.811
4434-00	City of Elbow Lake	15,077	0.011
4452-00	City of Elk River	395,431	0.299

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
4454-00	City of Elko New Market	\$ 29,237	0.022 %
4486-00	City of Elmore	3,137	0.002
4492-00	City of Ely	61,565	0.047
4505-00	City of Emily	1,063	0.001
4546-00	City of Eveleth	91,978	0.070
4572-00	City of Fairfax	13,993	0.011
4578-00	City of Fairmont	171,887	0.130
4600-00	City of Faribault	402,859	0.304
4610-00	City of Farmington	329,750	0.249
4632-00	City of Fergus Falls	250,007	0.189
4670-00	City of Floodwood	22,291	0.017
4686-00	City of Foley	24,169	0.018
4700-00	City of Forest Lake	340,525	0.257
4748-00	City of Franklin	161	-
4756-00	City of Frazee	20,085	0.015
4780-00	City of Fridley	530,149	0.401
4788-00	City of Fulda	18,937	0.014
4816-00	City of Gaylord	22,321	0.017
4842-00	City of Gibbon	9,800	0.007
4844-00	City of Gilbert	62,845	0.047
4860-00	City of Glencoe	68,989	0.052
4870-00	City of Glenwood	36,801	0.028
4876-00	City of Glyndon	20,731	0.016
4884-00	City of Golden Valley	433,238	0.327
4892-00	City of Good Thunder	6,014	0.005
4896-00	City of Goodhue	14,334	0.011
4904-00	City of Goodview	48,791	0.037
4940-00	City of Grand Meadow	8,566	0.006
4952-00	City of Grand Rapids	188,650	0.143
4960-00	City of Granite Falls	40,568	0.031
5062-00	City of Hallock	7,446	0.006
5072-00	City of Ham Lake	13,149	0.010
5096-02	City of Hancock	5,448	0.004
5142-00	City of Hastings	499,505	0.378
5160-00	City of Hawley	23,920	0.018
5188-00	City of Hector	15,917	0.012
5208-00	City of Henderson	7,969	0.006
5224-00	City of Henning	12,850	0.010
5234-00	City of Hermantown	147,956	0.112
5240-00	City of Heron Lake	10,068	0.008
5246-00	City of Hibbing	491,009	0.371
5266-00	City of Hill City	9,497	0.007
5304-00	City of Hokah	7,965	0.006
5354-00	City of Hopkins	357,221	0.270
5362-00	City of Houston	15,575	0.012
5366-00	City of Howard Lake	26,603	0.020
5368-00	City of Hoyt Lakes	44,921	0.034
5392-00	City of Hutchinson	215,763	0.163
5416-00	City of International Falls	179,692	0.136
5420-00	City of Inver Grove Heights	435,449	0.329
5442-00	City of Isanti	82,833	0.063

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
5452-00	City of Isle	\$ 27,467	0.021 %
5458-00	City of Ivanhoe	5,834	0.004
5470-00	City of Janesville	19,169	0.014
5500-00	City of Jordan	90,039	0.068
5528-00	City of Kasson	78,392	0.059
5534-00	City of Keewatin	27,255	0.021
5556-00	City of Kenyon	21,152	0.016
5586-01	City of Kimball	20,022	0.015
5626-00	City of La Crescent	55,406	0.042
5650-00	City of Lake Benton	7,932	0.006
5654-00	City of Lake City	92,555	0.070
5656-00	City of Lake Crystal	21,990	0.017
5662-00	City of Lake Elmo	12,563	0.009
5702-00	City of Lake Park	12,902	0.010
5712-00	City of Lake Shore	19,004	0.014
5724-00	City of Lakefield	20,568	0.016
5742-00	City of Lakeville	723,146	0.547
5752-00	City of Lamberton	8,160	0.006
5794-00	City of Le Center	30,181	0.023
5804-00	City of Le Sueur	68,050	0.051
5856-01	City of Lester Prairie	27,212	0.021
5862-00	City of Lewiston	10,953	0.008
5906-00	City of Lino Lakes	329,730	0.249
5918-00	City of Litchfield	90,173	0.068
5926-00	City of Little Falls	129,790	0.098
5960-00	City of Long Lake	12,108	0.009
5964-00	City of Long Prairie	49,213	0.037
5966-00	City of Longville	5,332	0.004
5968-00	City of Lonsdale	35,766	0.027
6010-00	City of Lyle	3,716	0.003
6034-00	City of Madelia	28,853	0.022
6040-00	City of Madison Lake	12,741	0.010
6048-00	City of Mahtomedi	21,141	0.016
6078-00	City of Mankato	747,679	0.565
6100-00	City of Maple Grove	896,936	0.678
6114-02	City of Mapleton	23,277	0.018
6120-00	City of Maplewood	883,210	0.668
6140-00	City of Marshall	199,316	0.151
6224-00	City of Medina	118,850	0.090
6232-00	City of Melrose	37,777	0.029
6238-02	City of Menahga	21,566	0.016
6244-00	City of Mendota Heights	229,334	0.173
6272-00	City of Milaca	48,278	0.036
6296-00	City of Minneapolis	26,278,053	19.860
6296-04	City of Minneapolis Park & Recreation	393,022	0.297
6310-00	City of Minneota	8,217	0.006
6318-00	City of Minnesota Lake	6,624	0.005
6320-00	City of Minnetonka	764,270	0.578
6324-00	City of Minnetrista	119,981	0.091
6352-00	City of Montevideo	92,470	0.070
6354-00	City of Montgomery	46,978	0.036

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
6368-00	City of Moorhead	\$ 826,665	0.625 %
6382-00	City of Moose Lake	36,965	0.028
6398-00	City of Morgan	11,606	0.009
6406-00	City of Morris	67,984	0.051
6412-00	City of Morristown	8,817	0.007
6424-00	City of Motley	12,426	0.009
6430-00	City of Mound	14,881	0.011
6434-00	City of Mounds View	209,885	0.159
6440-00	City of Mountain Lake	27,069	0.020
6472-02	City of Nashwauk	27,028	0.020
6506-00	City of New Brighton	359,763	0.272
6518-00	City of New Hope	360,131	0.272
6534-01	City of New Prague	96,216	0.073
6540-00	City of New Richland	10,045	0.008
6550-00	City of New Ulm	221,206	0.167
6552-00	City of New York Mills	16,908	0.013
6558-00	City of Newport	76,703	0.058
6582-00	City of Nisswa	41,051	0.031
6616-02	City of North Branch	90,262	0.068
6624-00	City of North Mankato	140,471	0.106
6634-00	City of North St Paul	233,502	0.176
6638-00	City of Northfield	225,701	0.171
6674-00	City of Oak Park Heights	123,902	0.094
6680-00	City of Oakdale	472,148	0.357
6710-00	City of Olivia	38,073	0.029
6718-00	City of Onamia	17,954	0.014
6732-00	City of Orono	318,599	0.241
6742-00	City of Ortonville	26,271	0.020
6752-00	City of Osakis	24,591	0.019
6766-00	City of Osseo	46,854	0.035
6780-00	City of Ostrander	2,958	0.002
6786-00	City of Owatonna	427,738	0.323
6810-00	City of Park Rapids	85,952	0.065
6820-01	City of Parkers Prairie	17,810	0.013
6834-00	City of Paynesville	33,990	0.026
6850-00	City of Pelican Rapids	35,299	0.027
6862-00	City of Pequot Lakes	43,893	0.033
6870-00	City of Perham	40,836	0.031
6888-00	City of Pierz	12,770	0.010
6890-00	City of Pillager	4,382	0.003
6892-00	Township of Pike Bay	20,511	0.016
6924-00	City of Pine River	12,618	0.010
6930-00	City of Plainview	51,435	0.039
6956-00	City of Plymouth	920,513	0.696
7010-02	City of Preston	28,001	0.021
7016-00	City of Princeton	92,249	0.070
7022-00	City of Prior Lake	326,445	0.247
7026-00	City of Proctor	66,473	0.050
7048-00	City of Ramsey	269,966	0.204
7050-00	City of Randall	3,277	0.002
7078-00	City of Red Wing	556,800	0.421

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
7084-00	City of Redwood Falls	\$ 101,964	0.077 %
7104-00	City of Renville	24,595	0.019
7110-00	City of Rice	15,712	0.012
7132-00	City of Richfield	850,980	0.643
7160-00	City of Robbinsdale	261,643	0.198
7164-00	City of Rochester	2,859,604	2.160
7206-00	City of Rogers	181,148	0.137
7238-00	City of Roseau	57,381	0.043
7250-00	City of Rosemount	270,943	0.205
7258-00	City of Roseville	656,175	0.496
7286-00	City of Royalton	14,547	0.011
7294-00	City of Rushford	25,854	0.020
7314-00	City of Sacred Heart	941	0.001
7318-00	City of St Anthony	370,867	0.280
7324-00	City of St Charles	32,175	0.024
7330-00	City of St Cloud	1,852,585	1.399
7334-00	City of St Francis	109,063	0.082
7340-00	City of St James	57,335	0.043
7350-00	City of St Joseph	75,797	0.057
7356-00	City of St Louis Park	926,910	0.701
7370-00	City of St Paul	12,037,002	9.097
7474-00	City of St Paul Park	101,823	0.077
7476-01	City of St Peter	143,117	0.108
7524-00	City of Sartell	159,205	0.120
7526-00	City of Sauk Centre	56,320	0.043
7532-00	City of Sauk Rapids	139,539	0.105
7536-00	City of Savage	406,902	0.308
7562-00	City of Sebeka	4,743	0.004
7578-00	City of Shakopee	592,989	0.448
7638-00	City of Silver Bay	45,325	0.034
7648-00	City of Silver Lake	13,593	0.010
7680-00	City of Slayton	36,798	0.028
7682-00	City of Sleepy Eye	51,144	0.039
7692-00	City of South St Paul	313,805	0.237
7742-00	City of Spring Grove	14,690	0.011
7750-00	City of Spring Lake Park	137,203	0.104
7766-00	City of Springfield Municipal Utilities	35,760	0.027
7796-00	City of Staples	45,937	0.035
7804-00	City of Starbuck	19,053	0.014
7824-00	City of Stillwater	357,439	0.270
7966-00	City of Thief River Falls	198,418	0.150
7974-00	Township of Thomson	7,299	0.006
8014-00	City of Tracy	26,038	0.020
8026-00	City of Trimont	6,616	0.005
8040-00	City of Truman	11,235	0.008
8062-00	City of Twin Valley	13,797	0.010
8064-00	City of Two Harbors	76,946	0.058
8070-00	City of Tyler	13,828	0.010
8102-01	City of Vadnais Heights	41,554	0.031
8130-00	City of Verndale	7,137	0.005
8168-00	City of Virginia	452,220	0.342

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
8188-00	City of Wabasha	\$ 50,761	0.038 %
8202-00	City of Wadena	52,983	0.040
8210-00	City of Waite Park	139,042	0.105
8222-00	City of Walker	20,747	0.016
8226-00	City of Walnut Grove	6,464	0.005
8260-00	City of Warroad	41,637	0.031
8266-00	City of Waseca	162,949	0.123
8286-00	City of Waterville	25,361	0.019
8296-00	City of Waubun	2,059	0.002
8308-00	City of Wayzata	134,009	0.101
8324-00	City of Wells	36,217	0.027
8334-00	City of West Concord	6,345	0.005
8342-00	City of West St Paul	339,478	0.257
8354-00	City of Westbrook	10,478	0.008
8376-00	City of Wheaton	26,247	0.020
8384-00	City of White Bear Lake	330,895	0.250
8412-00	City of Willmar	327,686	0.248
8446-00	City of Windom	72,827	0.055
8460-00	City of Winnebago	22,159	0.017
8462-00	City of Winona	583,780	0.441
8470-00	City of Winsted	28,278	0.021
8472-00	City of Winthrop	18,440	0.014
8496-00	City of Woodbury	1,023,813	0.774
8518-01	City of Worthington	226,778	0.171
8546-00	City of Wyoming	100,990	0.076
8570-00	City of Zumbrota	35,094	0.027
9106-00	Callaway Ogema Police Department JPB	4,233	0.003
9110-00	Centennial Lakes Police Department	185,320	0.140
9165-00	Excelsior Fire District	21,788	0.016
9265-00	Metropolitan Airports Commission	1,629,320	1.231
9294-00	White Earth Tribal Public Safety	204,823	0.155
9300-00	Three Rivers Park District	231,317	0.175
9304-00	Metropolitan Council	1,175,938	0.889
9396-00	Police Department of Sherburn And Welcome	26,689	0.020
9482-00	South Lake Minnetonka Police Department	177,435	0.134
9495-00	Department Of Military Affairs	303,713	0.230
9545-00	University Of Minnesota	804,044	0.608
9562-00	West Metro Fire-Rescue District	58,224	0.044
9568-00	West Hennepin Public Safety Department	111,248	0.084
9614-00	Spring Lake Park Blaine Mounds View Fire	131,907	0.100
Total Employer Contributions		<u>\$ 132,309,631</u>	<u>100.000 %</u>

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued on the Following Pages
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0002-00	Aitkin County	\$ 1,750,333	\$ 1,382,452	\$ 2,769,171	\$ 239,686	\$ 1,934	\$ -	\$ 345,541	\$ -	\$ 347,475
0006-00	Anoka County	15,342,767	12,118,060	24,273,516	2,101,001	16,953	-	3,028,884	-	3,045,837
0008-01	Becker County	2,201,591	1,738,866	3,483,098	301,481	2,433	-	434,626	-	437,059
0010-00	Beltrami County	3,240,852	2,559,697	5,127,294	443,794	3,581	-	639,791	-	643,372
0012-00	Benton County Revenue	2,475,081	1,954,874	3,915,781	338,932	2,735	-	488,617	-	491,352
0014-00	Big Stone County	478,607	378,014	757,195	65,539	529	-	94,484	-	95,013
0016-00	Blue Earth County	3,008,386	2,376,090	4,759,513	411,961	3,324	-	593,899	-	597,223
0018-00	Brown County	1,011,912	799,230	1,600,927	138,569	1,118	-	199,766	-	200,884
0020-00	Carlton County	2,447,732	1,933,273	3,872,513	335,186	2,705	-	483,218	-	485,923
0022-00	Carver County	8,437,154	6,663,853	13,348,271	1,155,363	9,323	-	1,665,616	-	1,674,939
0024-00	Cass County	4,170,716	3,294,125	6,598,416	571,128	4,609	-	823,360	-	827,969
0026-00	Chippewa County	998,237	788,430	1,579,293	136,696	1,103	-	197,066	-	198,169
0030-00	Chisago County	4,567,276	3,607,337	7,225,806	625,432	5,047	-	901,646	-	906,693
0032-00	Clay County	3,377,597	2,667,701	5,343,635	462,520	3,732	-	666,786	-	670,518
0034-00	Clearwater County	752,096	594,023	1,189,878	102,990	831	-	148,475	-	149,306
0038-00	Cook County	1,340,099	1,058,440	2,120,147	183,510	1,481	-	264,555	-	266,036
0040-00	Cottonwood County	847,818	669,625	1,341,317	116,098	937	-	167,371	-	168,308
0042-01	Crow Wing County	3,951,925	3,121,318	6,252,269	541,167	4,367	-	780,167	-	784,534
0046-00	Dakota County	8,245,711	6,512,647	13,045,392	1,129,148	9,111	-	1,627,823	-	1,636,934
0048-00	Dodge County	2,078,521	1,641,662	3,288,391	284,628	2,297	-	410,330	-	412,627
0050-00	Douglas County	2,940,013	2,322,088	4,651,342	402,598	3,249	-	580,401	-	583,650
0052-00	Faribault County Central Services	916,190	723,627	1,449,488	125,461	1,012	-	180,869	-	181,881
0054-00	Fillmore County	1,846,055	1,458,055	2,920,610	252,794	2,040	-	364,438	-	366,478
0056-01	Freeborn County	2,037,498	1,609,261	3,223,488	279,010	2,251	-	402,231	-	404,482
0058-00	Goodhue County	4,334,810	3,423,730	6,858,026	593,598	4,790	-	855,754	-	860,544
0060-00	Grant County	697,398	550,821	1,103,342	95,500	771	-	137,677	-	138,448
0138-00	Houston County	1,394,797	1,101,642	2,206,683	191,000	1,541	-	275,353	-	276,894
0140-00	Hubbard County	1,668,287	1,317,650	2,639,366	228,451	1,843	-	329,344	-	331,187
0142-00	Isanti County	2,174,242	1,717,265	3,439,830	297,735	2,402	-	429,227	-	431,629
0144-00	Itasca County	5,401,420	4,266,162	8,545,489	739,657	5,968	-	1,066,318	-	1,072,286
0148-00	Jackson County	1,258,052	993,638	1,990,342	172,275	1,390	-	248,358	-	249,748
0150-00	Kanabec County Revenue	1,654,612	1,306,850	2,617,732	226,579	1,828	-	326,644	-	328,472
0152-00	Kandiyohi County	3,842,529	3,034,915	6,079,196	526,187	4,246	-	758,571	-	762,817
0156-00	Kittson County	629,026	496,819	995,171	86,137	695	-	124,179	-	124,874
0158-00	Koochiching County	1,230,703	972,037	1,947,074	168,530	1,360	-	242,959	-	244,319
0160-00	Lac Qui Parle County Auditor	765,771	604,823	1,211,512	104,863	846	-	151,174	-	152,020
0162-00	Lake County	1,777,682	1,404,053	2,812,440	243,432	1,964	-	350,940	-	352,904
0164-01	Lake of The Woods County	505,956	399,615	800,464	69,284	559	-	99,883	-	100,442
0166-00	Le Sueur County	2,023,823	1,598,461	3,201,854	277,137	2,236	-	399,532	-	401,768
0168-00	Lincoln County	546,979	432,016	865,366	74,902	604	-	107,982	-	108,586
0172-00	Lyon County	1,435,820	1,134,043	2,271,586	196,618	1,587	-	283,452	-	285,039
0176-00	Mahnomen County	998,237	788,430	1,579,293	136,696	1,103	-	197,066	-	198,169
0178-00	Marshall County	1,271,727	1,004,438	2,011,976	174,147	1,405	-	251,057	-	252,462
0180-00	Martin County	1,134,982	896,434	1,795,634	155,422	1,254	-	224,062	-	225,316
0181-00	Mc Leod County	2,174,242	1,717,265	3,439,830	297,735	2,402	-	429,227	-	431,629
0182-00	Meeker County	1,969,125	1,555,259	3,115,318	269,647	2,176	-	388,734	-	390,910

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
0002-00	Aitkin County	\$ -	\$ 682,149	\$ -	\$ -	\$ 682,149	\$ 148,082	\$ -	\$ 148,082
0006-00	Anoka County	-	5,979,463	-	-	5,979,463	1,298,031	-	1,298,031
0008-01	Becker County	-	858,016	-	-	858,016	186,259	-	186,259
0010-00	Beltrami County	-	1,263,042	-	-	1,263,042	274,183	-	274,183
0012-00	Benton County Revenue	-	964,601	-	-	964,601	209,397	-	209,397
0014-00	Big Stone County	-	186,525	-	-	186,525	40,491	-	40,491
0016-00	Blue Earth County	-	1,172,444	-	-	1,172,444	254,516	-	254,516
0018-00	Brown County	-	394,367	-	-	394,367	85,610	-	85,610
0020-00	Carlton County	-	953,943	-	-	953,943	207,083	-	207,083
0022-00	Carver County	-	3,288,172	-	-	3,288,172	713,801	-	713,801
0024-00	Cass County	-	1,625,433	-	-	1,625,433	352,851	-	352,851
0026-00	Chippewa County	-	389,038	-	-	389,038	84,453	-	84,453
0030-00	Chisago County	-	1,779,983	-	-	1,779,983	386,401	-	386,401
0032-00	Clay County	-	1,316,335	-	-	1,316,335	285,752	-	285,752
0034-00	Clearwater County	-	293,111	-	-	293,111	63,629	-	63,629
0038-00	Cook County	-	522,270	-	-	522,270	113,375	-	113,375
0040-00	Cottonwood County	-	330,416	-	-	330,416	71,727	-	71,727
0042-01	Crow Wing County	-	1,540,165	-	-	1,540,165	334,341	-	334,341
0046-00	Dakota County	-	3,213,562	-	-	3,213,562	697,605	-	697,605
0048-00	Dodge County	-	810,052	-	-	810,052	175,847	-	175,847
0050-00	Douglas County	-	1,145,797	-	-	1,145,797	248,731	-	248,731
0052-00	Faribault County Central Services	-	357,062	-	-	357,062	77,512	-	77,512
0054-00	Fillmore County	-	719,454	-	-	719,454	156,180	-	156,180
0056-01	Freeborn County	-	794,064	-	-	794,064	172,377	-	172,377
0058-00	Goodhue County	-	1,689,385	-	-	1,689,385	366,734	-	366,734
0060-00	Grant County	-	271,794	-	-	271,794	59,001	-	59,001
0138-00	Houston County	-	543,588	-	-	543,588	118,003	-	118,003
0140-00	Hubbard County	-	650,173	-	-	650,173	141,141	-	141,141
0142-00	Isanti County	-	847,357	-	-	847,357	183,946	-	183,946
0144-00	Itasca County	-	2,105,070	-	-	2,105,070	456,972	-	456,972
0148-00	Jackson County	-	490,295	-	-	490,295	106,434	-	106,434
0150-00	Kanabec County Revenue	-	644,844	-	-	644,844	139,984	-	139,984
0152-00	Kandiyohi County	-	1,497,530	-	-	1,497,530	325,086	-	325,086
0156-00	Kittson County	-	245,147	-	-	245,147	53,217	-	53,217
0158-00	Koochiching County	-	479,636	-	-	479,636	104,120	-	104,120
0160-00	Lac Qui Parle County Auditor	-	298,440	-	-	298,440	64,786	-	64,786
0162-00	Lake County	-	692,808	-	-	692,808	150,396	-	150,396
0164-01	Lake of The Woods County	-	197,184	-	-	197,184	42,805	-	42,805
0166-00	Le Sueur County	-	788,735	-	-	788,735	171,220	-	171,220
0168-00	Lincoln County	-	213,172	-	-	213,172	46,276	-	46,276
0172-00	Lyon County	-	559,575	-	-	559,575	121,473	-	121,473
0176-00	Mahnomen County	-	389,038	-	-	389,038	84,453	-	84,453
0178-00	Marshall County	-	495,624	-	-	495,624	107,591	-	107,591
0180-00	Martin County	-	442,331	-	-	442,331	96,022	-	96,022
0181-00	Mc Leod County	-	847,357	-	-	847,357	183,946	-	183,946
0182-00	Meeker County	-	767,418	-	-	767,418	166,592	-	166,592

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	Single Rate	Economic	Investment	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Assumption	Experience	Earnings		Proportionate Share of	
				(6.90%)	(8.90%)				Contributions	
0186-00	Mille Lacs County	\$ 2,406,708	\$ 1,900,872	\$ 3,807,610	\$ 329,569	\$ 2,659	\$ -	\$ 475,119	\$ -	\$ 477,778
0188-00	Morrison County	1,900,753	1,501,257	3,007,147	260,284	2,100	-	375,236	-	377,336
0190-01	Mower County	2,146,893	1,695,664	3,396,562	293,990	2,372	-	423,828	-	426,200
0192-00	Murray County	943,539	745,228	1,492,756	129,206	1,043	-	186,268	-	187,311
0194-00	Nicollet County	1,340,099	1,058,440	2,120,147	183,510	1,481	-	264,555	-	266,036
0196-00	Nobles County	1,203,354	950,436	1,903,805	164,784	1,330	-	237,560	-	238,890
0198-00	Norman County	437,583	345,613	692,293	59,922	484	-	86,385	-	86,869
0202-00	Olmsted County	7,917,524	6,253,437	12,526,173	1,084,206	8,749	-	1,563,034	-	1,571,783
0206-00	Otter Tail County	3,473,318	2,743,304	5,495,074	475,628	3,838	-	685,683	-	689,521
0208-00	Pennington County Revenue	697,398	550,821	1,103,342	95,500	771	-	137,677	-	138,448
0212-00	Pine County	2,885,315	2,278,887	4,564,806	395,108	3,188	-	569,603	-	572,791
0214-00	Pipestone County	1,011,912	799,230	1,600,927	138,569	1,118	-	199,766	-	200,884
0216-00	Polk County	2,324,662	1,836,070	3,677,806	318,334	2,569	-	458,922	-	461,491
0218-00	Pope County	888,841	702,027	1,406,220	121,716	982	-	175,470	-	176,452
0230-01	Ramsey County	25,202,067	19,905,156	39,871,738	3,451,110	27,848	-	4,975,252	-	5,003,100
0290-00	Red Lake County	601,677	475,218	951,903	82,392	665	-	118,780	-	119,445
0292-00	Redwood County	1,066,609	842,432	1,687,464	146,059	1,179	-	210,564	-	211,743
0296-00	Renville County	984,563	777,630	1,557,659	134,824	1,088	-	194,367	-	195,455
0298-00	Rice County	2,789,594	2,203,284	4,413,367	382,000	3,082	-	550,706	-	553,788
0302-00	Rock County	1,066,609	842,432	1,687,464	146,059	1,179	-	210,564	-	211,743
0304-00	Roseau County	916,190	723,627	1,449,488	125,461	1,012	-	180,869	-	181,881
0308-00	St Louis County	11,595,959	9,158,748	18,345,759	1,587,922	12,813	-	2,289,210	-	2,302,023
0318-00	Scott County	4,950,162	3,909,748	7,831,562	677,863	5,470	-	977,233	-	982,703
0320-01	Sherburne County	8,970,459	7,085,069	14,192,002	1,228,393	9,912	-	1,770,898	-	1,780,810
0322-00	Sibley County	957,214	756,029	1,514,391	131,079	1,058	-	188,968	-	190,026
0324-00	Stearns County	6,891,938	5,443,407	10,903,612	943,765	7,615	-	1,360,568	-	1,368,183
0326-00	Steele County	1,873,404	1,479,656	2,963,879	256,539	2,070	-	369,837	-	371,907
0328-00	Stevens County	601,677	475,218	951,903	82,392	665	-	118,780	-	119,445
0332-00	Swift County	875,167	691,226	1,384,586	119,843	967	-	172,771	-	173,738
0334-00	Todd County	1,435,820	1,134,043	2,271,586	196,618	1,587	-	283,452	-	285,039
0336-00	Traverse County	451,258	356,414	713,927	61,794	499	-	89,085	-	89,584
0338-00	Wabasha County	1,586,240	1,252,848	2,509,561	217,216	1,753	-	313,147	-	314,900
0340-00	Wadena County	861,492	680,426	1,362,951	117,971	952	-	170,071	-	171,023
0342-00	Waseca County	1,107,633	874,833	1,752,366	151,677	1,224	-	218,663	-	219,887
0344-00	Washington County	11,746,378	9,277,552	18,583,735	1,608,520	12,979	-	2,318,905	-	2,331,884
0346-00	Watonwan County	670,050	529,220	1,060,073	91,755	740	-	132,277	-	133,017
0348-00	Wilkin County	560,654	442,817	887,000	76,775	620	-	110,681	-	111,301
0350-03	Winona County	2,105,870	1,663,263	3,331,659	288,373	2,327	-	415,729	-	418,056
0352-01	Wright County	13,783,876	10,886,813	21,807,223	1,887,530	15,231	-	2,721,136	-	2,736,367
0354-00	Yellow Medicine County	902,516	712,827	1,427,854	123,588	997	-	178,170	-	179,167
0400-00	Hennepin County	39,191,060	30,953,975	62,003,474	5,366,728	43,305	-	7,736,882	-	7,780,187
0746-00	Lake Johanna Fire Department	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
0747-00	Public Safety Department Amboy And Vernon Center	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
0748-00	Mille Lacs Tribal Police	2,393,034	1,890,072	3,785,976	327,696	2,644	-	472,420	-	475,064
0758-00	Leech Lake Band Of Ojibwe	2,023,823	1,598,461	3,201,854	277,137	2,236	-	399,532	-	401,768
0759-00	Lakes Area Police	1,230,703	972,037	1,947,074	168,530	1,360	-	242,959	-	244,319

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0186-00	Mille Lacs County	\$ -	\$ 937,955	\$ -	\$ -	\$ 937,955	\$ 203,613	\$ -	\$ 203,613
0188-00	Morrison County	-	740,771	-	-	740,771	160,808	-	160,808
0190-01	Mower County	-	836,699	-	-	836,699	181,632	-	181,632
0192-00	Murray County	-	367,721	-	-	367,721	79,825	-	79,825
0194-00	Nicollet County	-	522,270	-	-	522,270	113,375	-	113,375
0196-00	Nobles County	-	468,978	-	-	468,978	101,806	-	101,806
0198-00	Norman County	-	170,537	-	-	170,537	37,020	-	37,020
0202-00	Olmsted County	-	3,085,659	-	-	3,085,659	669,839	-	669,839
0206-00	Otter Tail County	-	1,353,640	-	-	1,353,640	293,850	-	293,850
0208-00	Pennington County Revenue	-	271,794	-	-	271,794	59,001	-	59,001
0212-00	Pine County	-	1,124,480	-	-	1,124,480	244,104	-	244,104
0214-00	Pipestone County	-	394,367	-	-	394,367	85,610	-	85,610
0216-00	Polk County	-	905,979	-	-	905,979	196,671	-	196,671
0218-00	Pope County	-	346,404	-	-	346,404	75,198	-	75,198
0230-01	Ramsey County	-	9,821,881	-	-	9,821,881	2,132,148	-	2,132,148
0290-00	Red Lake County	-	234,489	-	-	234,489	50,903	-	50,903
0292-00	Redwood County	-	415,685	-	-	415,685	90,237	-	90,237
0296-00	Renville County	-	383,709	-	-	383,709	83,296	-	83,296
0298-00	Rice County	-	1,087,175	-	-	1,087,175	236,006	-	236,006
0302-00	Rock County	-	415,685	-	-	415,685	90,237	-	90,237
0304-00	Roseau County	-	357,062	-	-	357,062	77,512	-	77,512
0308-00	St Louis County	-	4,519,238	-	-	4,519,238	981,043	-	981,043
0318-00	Scott County	-	1,929,203	-	-	1,929,203	418,794	-	418,794
0320-01	Sherburne County	-	3,496,014	-	-	3,496,014	758,920	-	758,920
0322-00	Sibley County	-	373,050	-	-	373,050	80,982	-	80,982
0324-00	Stearns County	-	2,685,962	-	-	2,685,962	583,073	-	583,073
0326-00	Steele County	-	730,113	-	-	730,113	158,494	-	158,494
0328-00	Stevens County	-	234,489	-	-	234,489	50,903	-	50,903
0332-00	Swift County	-	341,075	-	-	341,075	74,041	-	74,041
0334-00	Todd County	-	559,575	-	-	559,575	121,473	-	121,473
0336-00	Traverse County	-	175,867	-	-	175,867	38,177	-	38,177
0338-00	Wabasha County	-	618,198	-	-	618,198	134,199	-	134,199
0340-00	Wadena County	-	335,745	-	-	335,745	72,884	-	72,884
0342-00	Waseca County	-	431,672	-	-	431,672	93,708	-	93,708
0344-00	Washington County	-	4,577,860	-	-	4,577,860	993,769	-	993,769
0346-00	Watonwan County	-	261,135	-	-	261,135	56,688	-	56,688
0348-00	Wilkin County	-	218,501	-	-	218,501	47,432	-	47,432
0350-03	Winona County	-	820,711	-	-	820,711	178,161	-	178,161
0352-01	Wright County	-	5,371,924	-	-	5,371,924	1,166,145	-	1,166,145
0354-00	Yellow Medicine County	-	351,733	-	-	351,733	76,355	-	76,355
0400-00	Hennepin County	-	15,273,745	-	-	15,273,745	3,315,647	-	3,315,647
0746-00	Lake Johanna Fire Department	-	143,891	-	-	143,891	31,236	-	31,236
0747-00	Public Safety Department Amboy And Vernon Center	-	47,964	-	-	47,964	10,412	-	10,412
0748-00	Mille Lacs Tribal Police	-	932,626	-	-	932,626	202,456	-	202,456
0758-00	Leech Lake Band Of Ojibwe	-	788,735	-	-	788,735	171,220	-	171,220
0759-00	Lakes Area Police	-	479,636	-	-	479,636	104,120	-	104,120

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0766-00	Lower Sioux Community Police Department	\$ 382,885	\$ 302,411	\$ 605,756	\$ 52,431	\$ 423	\$ -	\$ 75,587	\$ -	\$ 76,010
0767-00	Lower St Croix Fire Department JPB	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
0780-00	Prairie Island Community	588,003	464,418	930,268	80,520	650	-	116,080	-	116,730
0809-00	Hennepin Healthcare System	16,723,889	13,208,901	26,458,565	2,290,129	18,480	-	3,301,537	-	3,320,017
0816-00	Zimmerman Livonia Fire District	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
0817-00	South Metro Fire District	4,293,787	3,391,329	6,793,123	587,981	4,745	-	847,656	-	852,401
0826-00	Upper Sioux Community	382,885	302,411	605,756	52,431	423	-	75,587	-	76,010
0840-00	Isanti Area Joint Operating Fire District	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717
0841-00	Cloquet Area Fire District	2,557,128	2,019,677	4,045,586	350,167	2,826	-	504,814	-	507,640
0888-00	Anoka-Champlin Fire Department	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
3001-00	City of Fisher	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
3008-00	City of Ada	246,141	194,407	389,415	33,706	272	-	48,592	-	48,864
3012-01	City of Adams	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
3013-00	City of Adrian	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290
3020-00	City of Lowry	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
3021-00	Cass Lake Volunteer Fire Assn	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
3032-00	City of Aitkin	533,305	421,216	843,732	73,029	589	-	105,282	-	105,871
3042-00	City of Akeley	41,023	32,401	64,902	5,618	45	-	8,099	-	8,144
3056-01	City of Albany	328,188	259,210	519,220	44,941	363	-	64,789	-	65,152
3058-00	City of Albert Lea	4,184,391	3,304,925	6,620,050	573,000	4,624	-	826,059	-	830,683
3078-00	City of Alden	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
3084-00	City of Alexandria	2,064,846	1,630,862	3,266,757	282,755	2,282	-	407,631	-	409,913
3120-00	City of Andover	300,839	237,609	475,951	41,196	332	-	59,390	-	59,722
3136-01	City of Annandale	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154
3138-00	City of Anoka	3,705,784	2,926,911	5,862,855	507,461	4,095	-	731,575	-	735,670
3148-00	City of Appleton	341,862	270,010	540,854	46,814	378	-	67,489	-	67,867
3149-00	City of Apple Valley	7,138,079	5,637,814	11,293,026	977,471	7,887	-	1,409,160	-	1,417,047
3168-00	City of Arlington	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
3188-00	City of Ashby	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
3204-00	City of Atwater	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
3208-00	City of Audubon	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
3222-00	City of Austin	4,225,414	3,337,327	6,684,952	578,618	4,669	-	834,158	-	838,827
3232-00	City of Avon	314,513	248,409	497,585	43,069	348	-	62,089	-	62,437
3234-00	City of Babbitt	410,234	324,012	649,025	56,177	453	-	80,986	-	81,439
3242-00	City of Bagley	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
3266-00	City of Barnesville	478,607	378,014	757,195	65,539	529	-	94,484	-	95,013
3298-00	City of Battle Lake	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
3302-00	City of Baudette	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
3306-01	City of Baxter	1,394,797	1,101,642	2,206,683	191,000	1,541	-	275,353	-	276,894
3310-00	City of Bayport	642,701	507,619	1,016,805	88,010	710	-	126,878	-	127,588
3348-00	City of Becker	492,281	388,815	778,829	67,412	544	-	97,183	-	97,727
3362-00	City of Belgrade	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
3366-00	City of Belle Plaine	820,469	648,025	1,298,049	112,353	907	-	161,972	-	162,879
3386-00	City of Bemidji	3,569,039	2,818,907	5,646,513	488,736	3,944	-	704,580	-	708,524
3396-00	City of Benson	642,701	507,619	1,016,805	88,010	710	-	126,878	-	127,588
3426-00	City of Big Lake	1,121,307	885,634	1,774,000	153,549	1,239	-	221,362	-	222,601

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0766-00	Lower Sioux Community Police Department	\$ -	\$ 149,220	\$ -	\$ -	\$ 149,220	\$ 32,393	\$ -	\$ 32,393
0767-00	Lower St Croix Fire Department JPB	-	10,659	-	-	10,659	2,314	-	2,314
0780-00	Prairie Island Community	-	229,159	-	-	229,159	49,746	-	49,746
0809-00	Hennepin Healthcare System	-	6,517,722	-	-	6,517,722	1,414,876	-	1,414,876
0816-00	Zimmerman Livonia Fire District	-	26,646	-	-	26,646	5,784	-	5,784
0817-00	South Metro Fire District	-	1,673,397	-	-	1,673,397	363,263	-	363,263
0826-00	Upper Sioux Community	-	149,220	-	-	149,220	32,393	-	32,393
0840-00	Isanti Area Joint Operating Fire District	-	42,634	-	-	42,634	9,255	-	9,255
0841-00	Cloquet Area Fire District	-	996,577	-	-	996,577	216,338	-	216,338
0888-00	Anoka-Champlin Fire Department	-	90,598	-	-	90,598	19,667	-	19,667
3001-00	City of Fisher	-	10,659	-	-	10,659	2,314	-	2,314
3008-00	City of Ada	-	95,927	-	-	95,927	20,824	-	20,824
3012-01	City of Adams	-	26,646	-	-	26,646	5,784	-	5,784
3013-00	City of Adrian	-	69,281	-	-	69,281	15,040	-	15,040
3020-00	City of Lowry	-	5,329	-	-	5,329	1,157	-	1,157
3021-00	Cass Lake Volunteer Fire Assn	-	21,317	-	-	21,317	4,628	-	4,628
3032-00	City of Aitkin	-	207,842	-	-	207,842	45,119	-	45,119
3042-00	City of Akeley	-	15,988	-	-	15,988	3,471	-	3,471
3056-01	City of Albany	-	127,903	-	-	127,903	27,765	-	27,765
3058-00	City of Albert Lea	-	1,630,763	-	-	1,630,763	354,008	-	354,008
3078-00	City of Alden	-	26,646	-	-	26,646	5,784	-	5,784
3084-00	City of Alexandria	-	804,723	-	-	804,723	174,690	-	174,690
3120-00	City of Andover	-	117,244	-	-	117,244	25,452	-	25,452
3136-01	City of Annandale	-	165,208	-	-	165,208	35,864	-	35,864
3138-00	City of Anoka	-	1,444,238	-	-	1,444,238	313,517	-	313,517
3148-00	City of Appleton	-	133,232	-	-	133,232	28,922	-	28,922
3149-00	City of Apple Valley	-	2,781,889	-	-	2,781,889	603,897	-	603,897
3168-00	City of Arlington	-	47,964	-	-	47,964	10,412	-	10,412
3188-00	City of Ashby	-	26,646	-	-	26,646	5,784	-	5,784
3204-00	City of Atwater	-	31,976	-	-	31,976	6,941	-	6,941
3208-00	City of Audubon	-	26,646	-	-	26,646	5,784	-	5,784
3222-00	City of Austin	-	1,646,751	-	-	1,646,751	357,479	-	357,479
3232-00	City of Avon	-	122,574	-	-	122,574	26,608	-	26,608
3234-00	City of Babbitt	-	159,879	-	-	159,879	34,707	-	34,707
3242-00	City of Bagley	-	111,915	-	-	111,915	24,295	-	24,295
3266-00	City of Barnesville	-	186,525	-	-	186,525	40,491	-	40,491
3298-00	City of Battle Lake	-	63,951	-	-	63,951	13,883	-	13,883
3302-00	City of Baudette	-	74,610	-	-	74,610	16,196	-	16,196
3306-01	City of Baxter	-	543,588	-	-	543,588	118,003	-	118,003
3310-00	City of Bayport	-	250,477	-	-	250,477	54,374	-	54,374
3348-00	City of Becker	-	191,854	-	-	191,854	41,648	-	41,648
3362-00	City of Belgrade	-	47,964	-	-	47,964	10,412	-	10,412
3366-00	City of Belle Plaine	-	319,757	-	-	319,757	69,413	-	69,413
3386-00	City of Bemidji	-	1,390,945	-	-	1,390,945	301,948	-	301,948
3396-00	City of Benson	-	250,477	-	-	250,477	54,374	-	54,374
3426-00	City of Big Lake	-	437,002	-	-	437,002	94,865	-	94,865

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference	Changes in	Changes in Proportion	Total Deferred
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net Pension	Between	Between	Actuarial	and Differences	Outflows of
		(NPL)	Discount Rate	Liability to 1%	Liability to 1% Increase in	Expected and	Projected and	Assumptions	Between Employer	Resources
			Assumption 7.90%)	Decrease in Single	Single Rate	Economic	Actual		Contributions and	
			(NPL)	Rate Assumption	Assumption	Experience	Investment		Proportionate Share of	
				(6.90%)	(8.90%)		Earnings		Contributions	
3472-00	City of Blackduck	\$ 109,396	\$ 86,403	\$ 173,073	\$ 14,980	\$ 121	\$ -	\$ 21,596	\$ -	\$ 21,717
3476-00	City of Blaine	8,683,295	6,858,260	13,737,685	1,189,069	9,595	-	1,714,208	-	1,723,803
3494-00	City of Blooming Prairie	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
3498-00	City of Bloomington	17,585,381	13,889,327	27,821,517	2,408,099	19,431	-	3,471,608	-	3,491,039
3502-00	City of Blue Earth	396,560	313,212	627,390	54,304	438	-	78,287	-	78,725
3530-00	City of Bovey	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861
3552-00	City of Braham	300,839	237,609	475,951	41,196	332	-	59,390	-	59,722
3554-00	City of Brainerd	3,158,805	2,494,895	4,997,489	432,559	3,490	-	623,594	-	627,084
3562-00	City of Brandon	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
3572-00	City of Breckenridge	642,701	507,619	1,016,805	88,010	710	-	126,878	-	127,588
3575-00	City of Breezy Point	505,956	399,615	800,464	69,284	559	-	99,883	-	100,442
3576-00	Township of Breitung	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
3602-00	City of Brooklyn Center	5,989,422	4,730,580	9,475,758	820,177	6,618	-	1,182,399	-	1,189,017
3604-00	City of Brooklyn Park	14,508,623	11,459,235	22,953,833	1,986,776	16,032	-	2,864,212	-	2,880,244
3622-00	City of Brownsdale	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
3628-00	City of Brownton	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
3646-00	City of Buffalo	1,490,518	1,177,245	2,358,122	204,108	1,647	-	294,250	-	295,897
3648-00	City of Buffalo Lake	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
3678-00	City of Burnsville	15,780,350	12,463,673	24,965,809	2,160,923	17,437	-	3,115,269	-	3,132,706
3708-00	City of Caledonia	464,932	367,214	735,561	63,667	514	-	91,784	-	92,298
3720-00	City of Cambridge	1,435,820	1,134,043	2,271,586	196,618	1,587	-	283,452	-	285,039
3736-00	City of Canby	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
3746-00	City of Cannon Falls	711,073	561,621	1,124,976	97,373	786	-	140,376	-	141,162
3766-00	City of Carlos	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
3824-00	City of Champlin	3,281,875	2,592,098	5,192,196	449,412	3,626	-	647,890	-	651,516
3832-00	City of Chanhassen	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290
3836-00	City of Chaska	3,528,016	2,786,506	5,581,611	483,118	3,898	-	696,481	-	700,379
3840-00	City of Chatfield	437,583	345,613	692,293	59,922	484	-	86,385	-	86,869
3866-00	City of Chisholm	1,080,284	853,232	1,709,098	147,931	1,194	-	213,264	-	214,458
3874-00	City of Clara City	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290
3898-00	City of Clearbrook	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
3908-00	City of Cleveland	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
3932-00	City of Cloquet	1,982,800	1,566,059	3,136,952	271,520	2,191	-	391,433	-	393,624
3958-00	City of Cold Spring	697,398	550,821	1,103,342	95,500	771	-	137,677	-	138,448
3960-01	City of Coleraine	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
3974-00	City of Columbia Heights	4,307,461	3,402,129	6,814,757	589,853	4,760	-	850,355	-	855,115
3982-00	City of Comfrey	-	-	-	-	-	-	-	-	-
4008-00	City of Coon Rapids	12,156,613	9,601,564	19,232,759	1,664,697	13,433	-	2,399,891	-	2,413,324
4014-00	City of Corcoran	847,818	669,625	1,341,317	116,098	937	-	167,371	-	168,308
4036-00	City of Cosmos	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
4038-00	City of Cottage Grove	6,003,097	4,741,380	9,497,392	822,049	6,633	-	1,185,098	-	1,191,731
4064-00	City of Crookston	1,969,125	1,555,259	3,115,318	269,647	2,176	-	388,734	-	390,910
4070-00	City of Crosby	615,352	486,018	973,537	84,265	680	-	121,479	-	122,159
4072-00	City of Crosslake	464,932	367,214	735,561	63,667	514	-	91,784	-	92,298
4082-00	City of Crystal	3,404,946	2,689,302	5,386,903	466,265	3,762	-	672,185	-	675,947
4122-00	City of Danube	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
3472-00	City of Blackduck	\$ -	\$ 42,634	\$ -	\$ -	\$ 42,634	\$ 9,255	\$ -	\$ 9,255
3476-00	City of Blaine	-	3,384,099	-	-	3,384,099	734,625	-	734,625
3494-00	City of Blooming Prairie	-	111,915	-	-	111,915	24,295	-	24,295
3498-00	City of Bloomington	-	6,853,467	-	-	6,853,467	1,487,761	-	1,487,761
3502-00	City of Blue Earth	-	154,549	-	-	154,549	33,550	-	33,550
3530-00	City of Bovey	-	58,622	-	-	58,622	12,726	-	12,726
3552-00	City of Braham	-	117,244	-	-	117,244	25,452	-	25,452
3554-00	City of Brainerd	-	1,231,066	-	-	1,231,066	267,242	-	267,242
3562-00	City of Brandon	-	5,329	-	-	5,329	1,157	-	1,157
3572-00	City of Breckenridge	-	250,477	-	-	250,477	54,374	-	54,374
3575-00	City of Breezy Point	-	197,184	-	-	197,184	42,805	-	42,805
3576-00	Township of Breitung	-	63,951	-	-	63,951	13,883	-	13,883
3602-00	City of Brooklyn Center	-	2,334,229	-	-	2,334,229	506,718	-	506,718
3604-00	City of Brooklyn Park	-	5,654,377	-	-	5,654,377	1,227,460	-	1,227,460
3622-00	City of Brownsdale	-	21,317	-	-	21,317	4,628	-	4,628
3628-00	City of Brownton	-	31,976	-	-	31,976	6,941	-	6,941
3646-00	City of Buffalo	-	580,893	-	-	580,893	126,101	-	126,101
3648-00	City of Buffalo Lake	-	21,317	-	-	21,317	4,628	-	4,628
3678-00	City of Burnsville	-	6,150,001	-	-	6,150,001	1,335,051	-	1,335,051
3708-00	City of Caledonia	-	181,196	-	-	181,196	39,334	-	39,334
3720-00	City of Cambridge	-	559,575	-	-	559,575	121,473	-	121,473
3736-00	City of Canby	-	90,598	-	-	90,598	19,667	-	19,667
3746-00	City of Cannon Falls	-	277,123	-	-	277,123	60,158	-	60,158
3766-00	City of Carlos	-	5,329	-	-	5,329	1,157	-	1,157
3824-00	City of Champlin	-	1,279,030	-	-	1,279,030	277,654	-	277,654
3832-00	City of Chanhassen	-	69,281	-	-	69,281	15,040	-	15,040
3836-00	City of Chaska	-	1,374,957	-	-	1,374,957	298,478	-	298,478
3840-00	City of Chatfield	-	170,537	-	-	170,537	37,020	-	37,020
3866-00	City of Chisholm	-	421,014	-	-	421,014	91,394	-	91,394
3874-00	City of Clara City	-	69,281	-	-	69,281	15,040	-	15,040
3898-00	City of Clearbrook	-	31,976	-	-	31,976	6,941	-	6,941
3908-00	City of Cleveland	-	31,976	-	-	31,976	6,941	-	6,941
3932-00	City of Cloquet	-	772,747	-	-	772,747	167,749	-	167,749
3958-00	City of Cold Spring	-	271,794	-	-	271,794	59,001	-	59,001
3960-01	City of Coleraine	-	74,610	-	-	74,610	16,196	-	16,196
3974-00	City of Columbia Heights	-	1,678,726	-	-	1,678,726	364,420	-	364,420
3982-00	City of Comfrey	-	-	-	-	-	-	-	-
4008-00	City of Coon Rapids	-	4,737,739	-	-	4,737,739	1,028,475	-	1,028,475
4014-00	City of Corcoran	-	330,416	-	-	330,416	71,727	-	71,727
4036-00	City of Cosmos	-	5,329	-	-	5,329	1,157	-	1,157
4038-00	City of Cottage Grove	-	2,339,558	-	-	2,339,558	507,875	-	507,875
4064-00	City of Crookston	-	767,418	-	-	767,418	166,592	-	166,592
4070-00	City of Crosby	-	239,818	-	-	239,818	52,060	-	52,060
4072-00	City of Crosslake	-	181,196	-	-	181,196	39,334	-	39,334
4082-00	City of Crystal	-	1,326,993	-	-	1,326,993	288,066	-	288,066
4122-00	City of Danube	-	42,634	-	-	42,634	9,255	-	9,255

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
4146-00	City of Dawson	\$ 232,466	\$ 183,607	\$ 367,781	\$ 31,833	\$ 257	\$ -	\$ 45,892	\$ -	\$ 46,149
4150-00	City of Dayton	752,096	594,023	1,189,878	102,990	831	-	148,475	-	149,306
4158-00	City of Deephaven	847,818	669,625	1,341,317	116,098	937	-	167,371	-	168,308
4170-00	City of Deer River	300,839	237,609	475,951	41,196	332	-	59,390	-	59,722
4182-00	City of Deerwood	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
4226-00	City of Detroit Lakes	1,394,797	1,101,642	2,206,683	191,000	1,541	-	275,353	-	276,894
4240-00	City of Dilworth	533,305	421,216	843,732	73,029	589	-	105,282	-	105,871
4300-01	City of Duluth	31,410,281	24,808,542	49,693,643	4,301,247	34,708	-	6,200,843	-	6,235,551
4301-00	Township of Duluth	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
4336-00	City of Dundas	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
4346-00	City of Eagan	10,324,232	8,154,310	16,333,783	1,413,775	11,408	-	2,038,153	-	2,049,561
4350-00	City of Eagle Bend	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
4356-00	City of Eagle Lake	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290
4366-00	City of East Grand Forks	3,186,154	2,516,496	5,040,757	436,304	3,521	-	628,993	-	632,514
4388-00	City of Echo	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
4404-00	City of Eden Prairie	10,611,396	8,381,118	16,788,100	1,453,099	11,725	-	2,094,843	-	2,106,568
4406-00	City of Eden Valley	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
4410-00	City of Edina	11,090,003	8,759,133	17,545,296	1,518,638	12,254	-	2,189,327	-	2,201,581
4434-00	City of Elbow Lake	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861
4452-00	City of Elk River	4,088,670	3,229,323	6,468,611	559,892	4,518	-	807,162	-	811,680
4454-00	City of Elko New Market	300,839	237,609	475,951	41,196	332	-	59,390	-	59,722
4486-00	City of Elmore	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
4492-00	City of Ely	642,701	507,619	1,016,805	88,010	710	-	126,878	-	127,588
4505-00	City of Emily	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
4546-00	City of Eveleth	957,214	756,029	1,514,391	131,079	1,058	-	188,968	-	190,026
4572-00	City of Fairfax	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861
4578-00	City of Fairmont	1,777,682	1,404,053	2,812,440	243,432	1,964	-	350,940	-	352,904
4600-00	City of Faribault	4,157,042	3,283,325	6,576,782	569,255	4,593	-	820,660	-	825,253
4610-00	City of Farmington	3,404,946	2,689,302	5,386,903	466,265	3,762	-	672,185	-	675,947
4632-00	City of Fergus Falls	2,584,477	2,041,277	4,088,854	353,912	2,856	-	510,213	-	513,069
4670-00	City of Floodwood	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
4686-00	City of Foley	246,141	194,407	389,415	33,706	272	-	48,592	-	48,864
4700-00	City of Forest Lake	3,514,341	2,775,705	5,559,977	481,245	3,883	-	693,782	-	697,665
4748-00	City of Franklin	-	-	-	-	-	-	-	-	-
4756-00	City of Frazee	205,117	162,006	324,512	28,088	227	-	40,493	-	40,720
4780-00	City of Fridley	5,483,466	4,330,964	8,675,294	750,893	6,059	-	1,082,516	-	1,088,575
4788-00	City of Fulda	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
4816-00	City of Gaylord	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
4842-00	City of Gibbon	95,721	75,603	151,439	13,108	106	-	18,897	-	19,003
4844-00	City of Gilbert	642,701	507,619	1,016,805	88,010	710	-	126,878	-	127,588
4860-00	City of Glencoe	711,073	561,621	1,124,976	97,373	786	-	140,376	-	141,162
4870-00	City of Glenwood	382,885	302,411	605,756	52,431	423	-	75,587	-	76,010
4876-00	City of Glyndon	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
4884-00	City of Golden Valley	4,471,555	3,531,734	7,074,367	612,324	4,941	-	882,750	-	887,691
4892-00	City of Good Thunder	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
4896-00	City of Goodhue	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
4146-00	City of Dawson	\$ -	\$ 90,598	\$ -	\$ -	\$ 90,598	\$ 19,667	\$ -	\$ 19,667
4150-00	City of Dayton	-	293,111	-	-	293,111	63,629	-	63,629
4158-00	City of Deephaven	-	330,416	-	-	330,416	71,727	-	71,727
4170-00	City of Deer River	-	117,244	-	-	117,244	25,452	-	25,452
4182-00	City of Deerwood	-	63,951	-	-	63,951	13,883	-	13,883
4226-00	City of Detroit Lakes	-	543,588	-	-	543,588	118,003	-	118,003
4240-00	City of Dilworth	-	207,842	-	-	207,842	45,119	-	45,119
4300-01	City of Duluth	-	12,241,379	-	-	12,241,379	2,657,376	-	2,657,376
4301-00	Township of Duluth	-	10,659	-	-	10,659	2,314	-	2,314
4336-00	City of Dundas	-	74,610	-	-	74,610	16,196	-	16,196
4346-00	City of Eagan	-	4,023,614	-	-	4,023,614	873,452	-	873,452
4350-00	City of Eagle Bend	-	26,646	-	-	26,646	5,784	-	5,784
4356-00	City of Eagle Lake	-	69,281	-	-	69,281	15,040	-	15,040
4366-00	City of East Grand Forks	-	1,241,725	-	-	1,241,725	269,555	-	269,555
4388-00	City of Echo	-	5,329	-	-	5,329	1,157	-	1,157
4404-00	City of Eden Prairie	-	4,135,529	-	-	4,135,529	897,747	-	897,747
4406-00	City of Eden Valley	-	47,964	-	-	47,964	10,412	-	10,412
4410-00	City of Edina	-	4,322,054	-	-	4,322,054	938,238	-	938,238
4434-00	City of Elbow Lake	-	58,622	-	-	58,622	12,726	-	12,726
4452-00	City of Elk River	-	1,593,458	-	-	1,593,458	345,910	-	345,910
4454-00	City of Elko New Market	-	117,244	-	-	117,244	25,452	-	25,452
4486-00	City of Elmore	-	10,659	-	-	10,659	2,314	-	2,314
4492-00	City of Ely	-	250,477	-	-	250,477	54,374	-	54,374
4505-00	City of Emily	-	5,329	-	-	5,329	1,157	-	1,157
4546-00	City of Eveleth	-	373,050	-	-	373,050	80,982	-	80,982
4572-00	City of Fairfax	-	58,622	-	-	58,622	12,726	-	12,726
4578-00	City of Fairmont	-	692,808	-	-	692,808	150,396	-	150,396
4600-00	City of Faribault	-	1,620,104	-	-	1,620,104	351,695	-	351,695
4610-00	City of Farmington	-	1,326,993	-	-	1,326,993	288,066	-	288,066
4632-00	City of Fergus Falls	-	1,007,236	-	-	1,007,236	218,652	-	218,652
4670-00	City of Floodwood	-	90,598	-	-	90,598	19,667	-	19,667
4686-00	City of Foley	-	95,927	-	-	95,927	20,824	-	20,824
4700-00	City of Forest Lake	-	1,369,628	-	-	1,369,628	297,321	-	297,321
4748-00	City of Franklin	-	-	-	-	-	-	-	-
4756-00	City of Frazee	-	79,939	-	-	79,939	17,353	-	17,353
4780-00	City of Fridley	-	2,137,045	-	-	2,137,045	463,913	-	463,913
4788-00	City of Fulda	-	74,610	-	-	74,610	16,196	-	16,196
4816-00	City of Gaylord	-	90,598	-	-	90,598	19,667	-	19,667
4842-00	City of Gibbon	-	37,305	-	-	37,305	8,098	-	8,098
4844-00	City of Gilbert	-	250,477	-	-	250,477	54,374	-	54,374
4860-00	City of Glencoe	-	277,123	-	-	277,123	60,158	-	60,158
4870-00	City of Glenwood	-	149,220	-	-	149,220	32,393	-	32,393
4876-00	City of Glyndon	-	85,269	-	-	85,269	18,510	-	18,510
4884-00	City of Golden Valley	-	1,742,678	-	-	1,742,678	378,303	-	378,303
4892-00	City of Good Thunder	-	26,646	-	-	26,646	5,784	-	5,784
4896-00	City of Goodhue	-	58,622	-	-	58,622	12,726	-	12,726

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference	Changes in	Changes in Proportion	Total Deferred
Unit No.	Employer Name	Pension Liability (NPL)	Liability (Single Discount Rate Assumption 7.90%) (NPL)	Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Between Expected and Actual Economic Experience	Between Projected and Actual Investment Earnings	Actuarial Assumptions	and Differences Between Employer Contributions and Proportionate Share of Contributions	
4904-00	City of Goodview	\$ 505,956	\$ 399,615	\$ 800,464	\$ 69,284	\$ 559	\$ -	\$ 99,883	\$ -	\$ 100,442
4940-00	City of Grand Meadow	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
4952-00	City of Grand Rapids	1,955,451	1,544,459	3,093,683	267,775	2,161	-	386,034	-	388,195
4960-00	City of Granite Falls	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154
5062-00	City of Hallock	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
5072-00	City of Ham Lake	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
5096-02	City of Hancock	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
5142-00	City of Hastings	5,168,953	4,082,555	8,177,709	707,824	5,712	-	1,020,426	-	1,026,138
5160-00	City of Hawley	246,141	194,407	389,415	33,706	272	-	48,592	-	48,864
5188-00	City of Hector	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
5208-00	City of Henderson	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
5224-00	City of Henning	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
5234-00	City of Hermantown	1,531,542	1,209,646	2,423,025	209,726	1,692	-	302,348	-	304,040
5240-00	City of Heron Lake	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717
5246-00	City of Hibbing	5,073,232	4,006,952	8,026,270	694,716	5,606	-	1,001,529	-	1,007,135
5266-00	City of Hill City	95,721	75,603	151,439	13,108	106	-	18,897	-	19,003
5304-00	City of Hokah	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
5354-00	City of Hopkins	3,692,110	2,916,111	5,841,221	505,589	4,080	-	728,876	-	732,956
5362-00	City of Houston	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
5366-00	City of Howard Lake	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
5368-00	City of Hoyt Lakes	464,932	367,214	735,561	63,667	514	-	91,784	-	92,298
5392-00	City of Hutchinson	2,228,940	1,760,467	3,526,366	305,226	2,463	-	440,025	-	442,488
5416-00	City of International Falls	1,859,729	1,468,856	2,942,244	254,667	2,055	-	367,137	-	369,192
5420-00	City of Inver Grove Heights	4,498,904	3,553,335	7,117,635	616,069	4,971	-	888,149	-	893,120
5442-00	City of Isanti	861,492	680,426	1,362,951	117,971	952	-	170,071	-	171,023
5452-00	City of Isle	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
5458-00	City of Ivanhoe	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
5470-00	City of Janesville	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
5500-00	City of Jordan	929,865	734,428	1,471,122	127,333	1,027	-	183,569	-	184,596
5528-00	City of Kasson	806,794	637,224	1,276,415	110,480	891	-	159,273	-	160,164
5534-00	City of Keewatin	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
5556-00	City of Kenyon	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
5586-01	City of Kimball	205,117	162,006	324,512	28,088	227	-	40,493	-	40,720
5626-00	City of La Crescent	574,328	453,617	908,634	78,647	635	-	113,381	-	114,016
5650-00	City of Lake Benton	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
5654-00	City of Lake City	957,214	756,029	1,514,391	131,079	1,058	-	188,968	-	190,026
5656-00	City of Lake Crystal	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
5662-00	City of Lake Elmo	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
5702-00	City of Lake Park	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
5712-00	City of Lake Shore	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
5724-00	City of Lakefield	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
5742-00	City of Lakeville	7,479,941	5,907,824	11,833,880	1,024,285	8,265	-	1,476,648	-	1,484,913
5752-00	City of Lamberton	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
5794-00	City of Le Center	314,513	248,409	497,585	43,069	348	-	62,089	-	62,437
5804-00	City of Le Sueur	697,398	550,821	1,103,342	95,500	771	-	137,677	-	138,448
5856-01	City of Lester Prairie	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
4904-00	City of Goodview	\$ -	\$ 197,184	\$ -	\$ -	\$ 197,184	\$ 42,805	\$ -	\$ 42,805
4940-00	City of Grand Meadow	-	31,976	-	-	31,976	6,941	-	6,941
4952-00	City of Grand Rapids	-	762,088	-	-	762,088	165,435	-	165,435
4960-00	City of Granite Falls	-	165,208	-	-	165,208	35,864	-	35,864
5062-00	City of Hallock	-	31,976	-	-	31,976	6,941	-	6,941
5072-00	City of Ham Lake	-	53,293	-	-	53,293	11,569	-	11,569
5096-02	City of Hancock	-	21,317	-	-	21,317	4,628	-	4,628
5142-00	City of Hastings	-	2,014,472	-	-	2,014,472	437,304	-	437,304
5160-00	City of Hawley	-	95,927	-	-	95,927	20,824	-	20,824
5188-00	City of Hector	-	63,951	-	-	63,951	13,883	-	13,883
5208-00	City of Henderson	-	31,976	-	-	31,976	6,941	-	6,941
5224-00	City of Henning	-	53,293	-	-	53,293	11,569	-	11,569
5234-00	City of Hermantown	-	596,880	-	-	596,880	129,572	-	129,572
5240-00	City of Heron Lake	-	42,634	-	-	42,634	9,255	-	9,255
5246-00	City of Hibbing	-	1,977,167	-	-	1,977,167	429,206	-	429,206
5266-00	City of Hill City	-	37,305	-	-	37,305	8,098	-	8,098
5304-00	City of Hokah	-	31,976	-	-	31,976	6,941	-	6,941
5354-00	City of Hopkins	-	1,438,908	-	-	1,438,908	312,360	-	312,360
5362-00	City of Houston	-	63,951	-	-	63,951	13,883	-	13,883
5366-00	City of Howard Lake	-	106,586	-	-	106,586	23,138	-	23,138
5368-00	City of Hoyt Lakes	-	181,196	-	-	181,196	39,334	-	39,334
5392-00	City of Hutchinson	-	868,674	-	-	868,674	188,573	-	188,573
5416-00	City of International Falls	-	724,783	-	-	724,783	157,337	-	157,337
5420-00	City of Inver Grove Heights	-	1,753,336	-	-	1,753,336	380,617	-	380,617
5442-00	City of Isanti	-	335,745	-	-	335,745	72,884	-	72,884
5452-00	City of Isle	-	111,915	-	-	111,915	24,295	-	24,295
5458-00	City of Ivanhoe	-	21,317	-	-	21,317	4,628	-	4,628
5470-00	City of Janesville	-	74,610	-	-	74,610	16,196	-	16,196
5500-00	City of Jordan	-	362,392	-	-	362,392	78,669	-	78,669
5528-00	City of Kasson	-	314,428	-	-	314,428	68,257	-	68,257
5534-00	City of Keewatin	-	111,915	-	-	111,915	24,295	-	24,295
5556-00	City of Kenyon	-	85,269	-	-	85,269	18,510	-	18,510
5586-01	City of Kimball	-	79,939	-	-	79,939	17,353	-	17,353
5626-00	City of La Crescent	-	223,830	-	-	223,830	48,589	-	48,589
5650-00	City of Lake Benton	-	31,976	-	-	31,976	6,941	-	6,941
5654-00	City of Lake City	-	373,050	-	-	373,050	80,982	-	80,982
5656-00	City of Lake Crystal	-	90,598	-	-	90,598	19,667	-	19,667
5662-00	City of Lake Elmo	-	47,964	-	-	47,964	10,412	-	10,412
5702-00	City of Lake Park	-	53,293	-	-	53,293	11,569	-	11,569
5712-00	City of Lake Shore	-	74,610	-	-	74,610	16,196	-	16,196
5724-00	City of Lakefield	-	85,269	-	-	85,269	18,510	-	18,510
5742-00	City of Lakeville	-	2,915,122	-	-	2,915,122	632,819	-	632,819
5752-00	City of Lamberton	-	31,976	-	-	31,976	6,941	-	6,941
5794-00	City of Le Center	-	122,574	-	-	122,574	26,608	-	26,608
5804-00	City of Le Sueur	-	271,794	-	-	271,794	59,001	-	59,001
5856-01	City of Lester Prairie	-	111,915	-	-	111,915	24,295	-	24,295

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference		Changes in Proportion	
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net	Between	Between	Changes in	and Differences	Total Deferred
		(NPL)	Discount Rate	Liability to 1%	Pension Liability	Expected and	Projected and	Actuarial	Between Employer	Outflows of
			Assumption 7.90%)	Decrease in Single	to 1% Increase in	Actual	Actual	Assumptions	Contributions and	Resources
			(NPL)	Rate Assumption	Single Rate	Economic	Investment		Proportionate Share of	
				(6.90%)	(8.90%)	Experience	Earnings		Contributions	
5862-00	City of Lewiston	\$ 109,396	\$ 86,403	\$ 173,073	\$ 14,980	\$ 121	\$ -	\$ 21,596	\$ -	\$ 21,717
5906-00	City of Lino Lakes	3,404,946	2,689,302	5,386,903	466,265	3,762	-	672,185	-	675,947
5918-00	City of Litchfield	929,865	734,428	1,471,122	127,333	1,027	-	183,569	-	184,596
5926-00	City of Little Falls	1,340,099	1,058,440	2,120,147	183,510	1,481	-	264,555	-	266,036
5960-00	City of Long Lake	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
5964-00	City of Long Prairie	505,956	399,615	800,464	69,284	559	-	99,883	-	100,442
5966-00	City of Longville	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
5968-00	City of Lonsdale	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
6010-00	City of Lyle	41,023	32,401	64,902	5,618	45	-	8,099	-	8,144
6034-00	City of Madelia	300,839	237,609	475,951	41,196	332	-	59,390	-	59,722
6040-00	City of Madison Lake	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
6048-00	City of Mahtomedi	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
6078-00	City of Mankato	7,726,081	6,102,232	12,223,295	1,057,991	8,537	-	1,525,240	-	1,533,777
6100-00	City of Maple Grove	9,271,297	7,322,678	14,667,954	1,269,589	10,245	-	1,830,288	-	1,840,533
6114-02	City of Mapleton	246,141	194,407	389,415	33,706	272	-	48,592	-	48,864
6120-00	City of Maplewood	9,134,553	7,214,674	14,451,612	1,250,863	10,093	-	1,803,293	-	1,813,386
6140-00	City of Marshall	2,064,846	1,630,862	3,266,757	282,755	2,282	-	407,631	-	409,913
6224-00	City of Medina	1,230,703	972,037	1,947,074	168,530	1,360	-	242,959	-	244,319
6232-00	City of Melrose	396,560	313,212	627,390	54,304	438	-	78,287	-	78,725
6238-02	City of Menahga	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
6244-00	City of Mendota Heights	2,365,685	1,868,471	3,742,708	323,951	2,614	-	467,020	-	469,634
6272-00	City of Milaca	492,281	388,815	778,829	67,412	544	-	97,183	-	97,727
6296-00	City of Minneapolis	271,575,172	214,496,144	429,654,206	37,188,829	300,082	-	53,612,860	-	53,912,942
6296-04	City of Minneapolis Park & Recreation	4,061,321	3,207,722	6,425,343	556,147	4,488	-	801,763	-	806,251
6310-00	City of Minneota	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
6318-00	City of Minnesota Lake	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
6320-00	City of Minnetonka	7,903,849	6,242,637	12,504,539	1,082,334	8,734	-	1,560,334	-	1,569,068
6324-00	City of Minnetrista	1,244,378	982,837	1,968,708	170,402	1,375	-	245,658	-	247,033
6352-00	City of Montevideo	957,214	756,029	1,514,391	131,079	1,058	-	188,968	-	190,026
6354-00	City of Montgomery	492,281	388,815	778,829	67,412	544	-	97,183	-	97,727
6368-00	City of Moorhead	8,546,550	6,750,256	13,521,344	1,170,344	9,444	-	1,687,213	-	1,696,657
6382-00	City of Moose Lake	382,885	302,411	605,756	52,431	423	-	75,587	-	76,010
6398-00	City of Morgan	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
6406-00	City of Morris	697,398	550,821	1,103,342	95,500	771	-	137,677	-	138,448
6412-00	City of Morristown	95,721	75,603	151,439	13,108	106	-	18,897	-	19,003
6424-00	City of Motley	123,070	97,204	194,707	16,853	136	-	24,296	-	24,432
6430-00	City of Mound	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861
6434-00	City of Mounds View	2,174,242	1,717,265	3,439,830	297,735	2,402	-	429,227	-	431,629
6440-00	City of Mountain Lake	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
6472-02	City of Nashwauk	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
6506-00	City of New Brighton	3,719,459	2,937,712	5,884,489	509,334	4,110	-	734,275	-	738,385
6518-00	City of New Hope	3,719,459	2,937,712	5,884,489	509,334	4,110	-	734,275	-	738,385
6534-01	City of New Prague	998,237	788,430	1,579,293	136,696	1,103	-	197,066	-	198,169
6540-00	City of New Richland	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717
6550-00	City of New Ulm	2,283,638	1,803,668	3,612,903	312,716	2,523	-	450,823	-	453,346
6552-00	City of New York Mills	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
5862-00	City of Lewiston	\$ -	\$ 42,634	\$ -	\$ -	\$ 42,634	\$ 9,255	\$ -	\$ 9,255
5906-00	City of Lino Lakes	-	1,326,993	-	-	1,326,993	288,066	-	288,066
5918-00	City of Litchfield	-	362,392	-	-	362,392	78,669	-	78,669
5926-00	City of Little Falls	-	522,270	-	-	522,270	113,375	-	113,375
5960-00	City of Long Lake	-	47,964	-	-	47,964	10,412	-	10,412
5964-00	City of Long Prairie	-	197,184	-	-	197,184	42,805	-	42,805
5966-00	City of Longville	-	21,317	-	-	21,317	4,628	-	4,628
5968-00	City of Lonsdale	-	143,891	-	-	143,891	31,236	-	31,236
6010-00	City of Lyle	-	15,988	-	-	15,988	3,471	-	3,471
6034-00	City of Madelia	-	117,244	-	-	117,244	25,452	-	25,452
6040-00	City of Madison Lake	-	53,293	-	-	53,293	11,569	-	11,569
6048-00	City of Mahtomedi	-	85,269	-	-	85,269	18,510	-	18,510
6078-00	City of Mankato	-	3,011,049	-	-	3,011,049	653,643	-	653,643
6100-00	City of Maple Grove	-	3,613,259	-	-	3,613,259	784,371	-	784,371
6114-02	City of Mapleton	-	95,927	-	-	95,927	20,824	-	20,824
6120-00	City of Maplewood	-	3,559,966	-	-	3,559,966	772,803	-	772,803
6140-00	City of Marshall	-	804,723	-	-	804,723	174,690	-	174,690
6224-00	City of Medina	-	479,636	-	-	479,636	104,120	-	104,120
6232-00	City of Melrose	-	154,549	-	-	154,549	33,550	-	33,550
6238-02	City of Menahga	-	85,269	-	-	85,269	18,510	-	18,510
6244-00	City of Mendota Heights	-	921,967	-	-	921,967	200,142	-	200,142
6272-00	City of Milaca	-	191,854	-	-	191,854	41,648	-	41,648
6296-00	City of Minneapolis	-	105,839,701	-	-	105,839,701	22,975,835	-	22,975,835
6296-04	City of Minneapolis Park & Recreation	-	1,582,799	-	-	1,582,799	343,596	-	343,596
6310-00	City of Minneota	-	31,976	-	-	31,976	6,941	-	6,941
6318-00	City of Minnesota Lake	-	26,646	-	-	26,646	5,784	-	5,784
6320-00	City of Minnetonka	-	3,080,330	-	-	3,080,330	668,682	-	668,682
6324-00	City of Minnetrista	-	484,965	-	-	484,965	105,277	-	105,277
6352-00	City of Montevideo	-	373,050	-	-	373,050	80,982	-	80,982
6354-00	City of Montgomery	-	191,854	-	-	191,854	41,648	-	41,648
6368-00	City of Moorhead	-	3,330,806	-	-	3,330,806	723,056	-	723,056
6382-00	City of Moose Lake	-	149,220	-	-	149,220	32,393	-	32,393
6398-00	City of Morgan	-	47,964	-	-	47,964	10,412	-	10,412
6406-00	City of Morris	-	271,794	-	-	271,794	59,001	-	59,001
6412-00	City of Morristown	-	37,305	-	-	37,305	8,098	-	8,098
6424-00	City of Motley	-	47,964	-	-	47,964	10,412	-	10,412
6430-00	City of Mound	-	58,622	-	-	58,622	12,726	-	12,726
6434-00	City of Mounds View	-	847,357	-	-	847,357	183,946	-	183,946
6440-00	City of Mountain Lake	-	106,586	-	-	106,586	23,138	-	23,138
6472-02	City of Nashwauk	-	106,586	-	-	106,586	23,138	-	23,138
6506-00	City of New Brighton	-	1,449,567	-	-	1,449,567	314,674	-	314,674
6518-00	City of New Hope	-	1,449,567	-	-	1,449,567	314,674	-	314,674
6534-01	City of New Prague	-	389,038	-	-	389,038	84,453	-	84,453
6540-00	City of New Richland	-	42,634	-	-	42,634	9,255	-	9,255
6550-00	City of New Ulm	-	889,991	-	-	889,991	193,201	-	193,201
6552-00	City of New York Mills	-	69,281	-	-	69,281	15,040	-	15,040

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							
Employer		Beginning Net	Ending Net Pension	Sensitivity of	Sensitivity of	Differences	Difference	Changes in	Changes in Proportion	Total Deferred
Unit No.	Employer Name	Pension Liability	Liability (Single	Ending Net Pension	Ending Net	Between	Between	Actuarial	and Differences	Outflows of
		(NPL)	Discount Rate	Liability to 1%	Pension Liability	Expected and	Projected and	Assumptions	Between Employer	Resources
			Assumption 7.90%)	Decrease in Single	to 1% Increase in	Actual	Actual		Contributions and	
			(NPL)	Rate Assumption	Single Rate	Economic	Investment		Proportionate Share of	
				(6.90%)	(8.90%)	Experience	Earnings		Contributions	
6558-00	City of Newport	\$ 793,120	\$ 626,424	\$ 1,254,781	\$ 108,608	\$ 876	\$ -	\$ 156,573	\$ -	\$ 157,449
6582-00	City of Nisswa	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154
6616-02	City of North Branch	929,865	734,428	1,471,122	127,333	1,027	-	183,569	-	184,596
6624-00	City of North Mankato	1,449,495	1,144,843	2,293,220	198,490	1,602	-	286,151	-	287,753
6634-00	City of North St Paul	2,406,708	1,900,872	3,807,610	329,569	2,659	-	475,119	-	477,778
6638-00	City of Northfield	2,338,336	1,846,870	3,699,440	320,206	2,584	-	461,621	-	464,205
6674-00	City of Oak Park Heights	1,285,401	1,015,239	2,033,610	176,020	1,420	-	253,757	-	255,177
6680-00	City of Oakdale	4,881,789	3,855,746	7,723,392	668,500	5,394	-	963,736	-	969,130
6710-00	City of Olivia	396,560	313,212	627,390	54,304	438	-	78,287	-	78,725
6718-00	City of Onamia	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
6732-00	City of Orono	3,295,550	2,602,899	5,213,830	451,285	3,642	-	650,589	-	654,231
6742-00	City of Ortonville	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
6752-00	City of Osakis	259,815	205,208	411,049	35,578	287	-	51,291	-	51,578
6766-00	City of Osseo	478,607	378,014	757,195	65,539	529	-	94,484	-	95,013
6780-00	City of Ostrander	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
6786-00	City of Owatonna	4,416,857	3,488,532	6,987,830	604,834	4,881	-	871,951	-	876,832
6810-00	City of Park Rapids	888,841	702,027	1,406,220	121,716	982	-	175,470	-	176,452
6820-01	City of Parkers Prairie	177,768	140,405	281,244	24,343	196	-	35,094	-	35,290
6834-00	City of Paynesville	355,536	280,811	562,488	48,686	393	-	70,188	-	70,581
6850-00	City of Pelican Rapids	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
6862-00	City of Pequot Lakes	451,258	356,414	713,927	61,794	499	-	89,085	-	89,584
6870-00	City of Perham	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154
6888-00	City of Pierz	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
6890-00	City of Pillager	41,023	32,401	64,902	5,618	45	-	8,099	-	8,144
6892-00	Township of Pike Bay	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
6924-00	City of Pine River	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
6930-00	City of Plainview	533,305	421,216	843,732	73,029	589	-	105,282	-	105,871
6956-00	City of Plymouth	9,517,438	7,517,085	15,057,368	1,303,295	10,517	-	1,878,880	-	1,889,397
7010-02	City of Preston	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
7016-00	City of Princeton	957,214	756,029	1,514,391	131,079	1,058	-	188,968	-	190,026
7022-00	City of Prior Lake	3,377,597	2,667,701	5,343,635	462,520	3,732	-	666,786	-	670,518
7026-00	City of Proctor	683,724	540,021	1,081,708	93,628	756	-	134,977	-	135,733
7048-00	City of Ramsey	2,789,594	2,203,284	4,413,367	382,000	3,082	-	550,706	-	553,788
7050-00	City of Randall	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
7078-00	City of Red Wing	5,756,956	4,546,973	9,107,977	788,344	6,361	-	1,136,506	-	1,142,867
7084-00	City of Redwood Falls	1,052,935	831,632	1,665,830	144,186	1,163	-	207,865	-	209,028
7104-00	City of Renville	259,815	205,208	411,049	35,578	287	-	51,291	-	51,578
7110-00	City of Rice	164,094	129,605	259,610	22,471	181	-	32,394	-	32,575
7132-00	City of Richfield	8,792,691	6,944,664	13,910,758	1,204,050	9,716	-	1,735,804	-	1,745,520
7160-00	City of Robbinsdale	2,707,547	2,138,481	4,283,562	370,765	2,992	-	534,509	-	537,501
7164-00	City of Rochester	29,536,877	23,328,886	46,729,764	4,044,708	32,638	-	5,831,006	-	5,863,644
7206-00	City of Rogers	1,873,404	1,479,656	2,963,879	256,539	2,070	-	369,837	-	371,907
7238-00	City of Roseau	588,003	464,418	930,268	80,520	650	-	116,080	-	116,730
7250-00	City of Rosemount	2,803,268	2,214,084	4,435,001	383,873	3,098	-	553,406	-	556,504
7258-00	City of Roseville	6,782,542	5,357,003	10,730,538	928,785	7,495	-	1,338,972	-	1,346,467
7286-00	City of Royalton	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
6558-00	City of Newport	\$ -	\$ 309,099	\$ -	\$ -	\$ 309,099	\$ 67,100	\$ -	\$ 67,100
6582-00	City of Nisswa	-	165,208	-	-	165,208	35,864	-	35,864
6616-02	City of North Branch	-	362,392	-	-	362,392	78,669	-	78,669
6624-00	City of North Mankato	-	564,905	-	-	564,905	122,630	-	122,630
6634-00	City of North St Paul	-	937,955	-	-	937,955	203,613	-	203,613
6638-00	City of Northfield	-	911,309	-	-	911,309	197,828	-	197,828
6674-00	City of Oak Park Heights	-	500,953	-	-	500,953	108,748	-	108,748
6680-00	City of Oakdale	-	1,902,557	-	-	1,902,557	413,010	-	413,010
6710-00	City of Olivia	-	154,549	-	-	154,549	33,550	-	33,550
6718-00	City of Onamia	-	74,610	-	-	74,610	16,196	-	16,196
6732-00	City of Orono	-	1,284,359	-	-	1,284,359	278,810	-	278,810
6742-00	City of Ortonville	-	106,586	-	-	106,586	23,138	-	23,138
6752-00	City of Osakis	-	101,257	-	-	101,257	21,981	-	21,981
6766-00	City of Osseo	-	186,525	-	-	186,525	40,491	-	40,491
6780-00	City of Ostrander	-	10,659	-	-	10,659	2,314	-	2,314
6786-00	City of Owatonna	-	1,721,361	-	-	1,721,361	373,675	-	373,675
6810-00	City of Park Rapids	-	346,404	-	-	346,404	75,198	-	75,198
6820-01	City of Parkers Prairie	-	69,281	-	-	69,281	15,040	-	15,040
6834-00	City of Paynesville	-	138,562	-	-	138,562	30,079	-	30,079
6850-00	City of Pelican Rapids	-	143,891	-	-	143,891	31,236	-	31,236
6862-00	City of Pequot Lakes	-	175,867	-	-	175,867	38,177	-	38,177
6870-00	City of Perham	-	165,208	-	-	165,208	35,864	-	35,864
6888-00	City of Pierz	-	53,293	-	-	53,293	11,569	-	11,569
6890-00	City of Pillager	-	15,988	-	-	15,988	3,471	-	3,471
6892-00	Township of Pike Bay	-	85,269	-	-	85,269	18,510	-	18,510
6924-00	City of Pine River	-	53,293	-	-	53,293	11,569	-	11,569
6930-00	City of Plainview	-	207,842	-	-	207,842	45,119	-	45,119
6956-00	City of Plymouth	-	3,709,186	-	-	3,709,186	805,195	-	805,195
7010-02	City of Preston	-	111,915	-	-	111,915	24,295	-	24,295
7016-00	City of Princeton	-	373,050	-	-	373,050	80,982	-	80,982
7022-00	City of Prior Lake	-	1,316,335	-	-	1,316,335	285,752	-	285,752
7026-00	City of Proctor	-	266,465	-	-	266,465	57,845	-	57,845
7048-00	City of Ramsey	-	1,087,175	-	-	1,087,175	236,006	-	236,006
7050-00	City of Randall	-	10,659	-	-	10,659	2,314	-	2,314
7078-00	City of Red Wing	-	2,243,631	-	-	2,243,631	487,051	-	487,051
7084-00	City of Redwood Falls	-	410,355	-	-	410,355	89,081	-	89,081
7104-00	City of Renville	-	101,257	-	-	101,257	21,981	-	21,981
7110-00	City of Rice	-	63,951	-	-	63,951	13,883	-	13,883
7132-00	City of Richfield	-	3,426,733	-	-	3,426,733	743,880	-	743,880
7160-00	City of Robbinsdale	-	1,055,199	-	-	1,055,199	229,064	-	229,064
7164-00	City of Rochester	-	11,511,266	-	-	11,511,266	2,498,882	-	2,498,882
7206-00	City of Rogers	-	730,113	-	-	730,113	158,494	-	158,494
7238-00	City of Roseau	-	229,159	-	-	229,159	49,746	-	49,746
7250-00	City of Rosemount	-	1,092,504	-	-	1,092,504	237,162	-	237,162
7258-00	City of Roseville	-	2,643,328	-	-	2,643,328	573,817	-	573,817
7286-00	City of Royalton	-	58,622	-	-	58,622	12,726	-	12,726

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
7294-00	City of Rushford	\$ 273,490	\$ 216,008	\$ 432,683	\$ 37,451	\$ 302	\$ -	\$ 53,991	\$ -	\$ 54,293
7314-00	City of Sacred Heart	13,674	10,800	21,634	1,873	15	-	2,700	-	2,715
7318-00	City of St Anthony	3,828,854	3,024,115	6,057,562	524,314	4,231	-	755,871	-	760,102
7324-00	City of St Charles	328,188	259,210	519,220	44,941	363	-	64,789	-	65,152
7330-00	City of St Cloud	19,130,598	15,109,774	30,266,176	2,619,697	21,139	-	3,776,656	-	3,797,795
7334-00	City of St Francis	1,121,307	885,634	1,774,000	153,549	1,239	-	221,362	-	222,601
7340-00	City of St James	588,003	464,418	930,268	80,520	650	-	116,080	-	116,730
7350-00	City of St Joseph	779,445	615,623	1,233,147	106,735	861	-	153,874	-	154,735
7356-00	City of St Louis Park	9,585,810	7,571,087	15,165,539	1,312,658	10,592	-	1,892,378	-	1,902,970
7370-00	City of St Paul	124,396,745	98,251,330	196,805,863	17,034,587	137,456	-	24,557,715	-	24,695,171
7474-00	City of St Paul Park	1,052,935	831,632	1,665,830	144,186	1,163	-	207,865	-	209,028
7476-01	City of St Peter	1,476,844	1,166,444	2,336,488	202,235	1,632	-	291,550	-	293,182
7524-00	City of Sartell	1,640,938	1,296,049	2,596,098	224,706	1,813	-	323,945	-	325,758
7526-00	City of Sauk Centre	588,003	464,418	930,268	80,520	650	-	116,080	-	116,730
7532-00	City of Sauk Rapids	1,435,820	1,134,043	2,271,586	196,618	1,587	-	283,452	-	285,039
7536-00	City of Savage	4,211,740	3,326,526	6,663,318	576,745	4,654	-	831,458	-	836,112
7562-00	City of Sebek	54,698	43,202	86,537	7,490	60	-	10,798	-	10,858
7578-00	City of Shakopee	6,126,167	4,838,584	9,692,099	838,902	6,769	-	1,209,394	-	1,216,163
7638-00	City of Silver Bay	464,932	367,214	735,561	63,667	514	-	91,784	-	92,298
7648-00	City of Silver Lake	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
7680-00	City of Slayton	382,885	302,411	605,756	52,431	423	-	75,587	-	76,010
7682-00	City of Sleepy Eye	533,305	421,216	843,732	73,029	589	-	105,282	-	105,871
7692-00	City of South St Paul	3,240,852	2,559,697	5,127,294	443,794	3,581	-	639,791	-	643,372
7742-00	City of Spring Grove	150,419	118,805	237,976	20,598	166	-	29,695	-	29,861
7750-00	City of Spring Lake Park	1,422,146	1,123,243	2,249,952	194,745	1,571	-	280,752	-	282,323
7766-00	City of Springfield Municipal Utilities	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
7796-00	City of Staples	478,607	378,014	757,195	65,539	529	-	94,484	-	95,013
7804-00	City of Starbuck	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
7824-00	City of Stillwater	3,692,110	2,916,111	5,841,221	505,589	4,080	-	728,876	-	732,956
7966-00	City of Thief River Falls	2,051,172	1,620,062	3,245,123	280,883	2,267	-	404,931	-	407,198
7974-00	Township of Thomson	82,047	64,802	129,805	11,235	91	-	16,197	-	16,288
8014-00	City of Tracy	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
8026-00	City of Trimont	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
8040-00	City of Truman	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717
8062-00	City of Twin Valley	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
8064-00	City of Two Harbors	793,120	626,424	1,254,781	108,608	876	-	156,573	-	157,449
8070-00	City of Tyler	136,745	108,004	216,342	18,726	151	-	26,995	-	27,146
8102-01	City of Vadnais Heights	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154
8130-00	City of Verdale	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
8168-00	City of Virginia	4,676,672	3,693,740	7,398,879	640,412	5,168	-	923,243	-	928,411
8188-00	City of Wabasha	519,630	410,416	822,098	71,157	574	-	102,583	-	103,157
8202-00	City of Wadena	546,979	432,016	865,366	74,902	604	-	107,982	-	108,586
8210-00	City of Waite Park	1,435,820	1,134,043	2,271,586	196,618	1,587	-	283,452	-	285,039
8222-00	City of Walker	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
8226-00	City of Walnut Grove	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
8260-00	City of Warroad	423,909	334,813	670,659	58,049	468	-	83,686	-	84,154

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Unit No.	Employer Name								
7294-00	City of Rushford	\$ -	\$ 106,586	\$ -	\$ -	\$ 106,586	\$ 23,138	\$ -	\$ 23,138
7314-00	City of Sacred Heart	-	5,329	-	-	5,329	1,157	-	1,157
7318-00	City of St Anthony	-	1,492,201	-	-	1,492,201	323,929	-	323,929
7324-00	City of St Charles	-	127,903	-	-	127,903	27,765	-	27,765
7330-00	City of St Cloud	-	7,455,677	-	-	7,455,677	1,618,489	-	1,618,489
7334-00	City of St Francis	-	437,002	-	-	437,002	94,865	-	94,865
7340-00	City of St James	-	229,159	-	-	229,159	49,746	-	49,746
7350-00	City of St Joseph	-	303,770	-	-	303,770	65,943	-	65,943
7356-00	City of St Louis Park	-	3,735,832	-	-	3,735,832	810,980	-	810,980
7370-00	City of St Paul	-	48,480,551	-	-	48,480,551	10,524,228	-	10,524,228
7474-00	City of St Paul Park	-	410,355	-	-	410,355	89,081	-	89,081
7476-01	City of St Peter	-	575,563	-	-	575,563	124,944	-	124,944
7524-00	City of Sartell	-	639,515	-	-	639,515	138,827	-	138,827
7526-00	City of Sauk Centre	-	229,159	-	-	229,159	49,746	-	49,746
7532-00	City of Sauk Rapids	-	559,575	-	-	559,575	121,473	-	121,473
7536-00	City of Savage	-	1,641,421	-	-	1,641,421	356,322	-	356,322
7562-00	City of Sebek	-	21,317	-	-	21,317	4,628	-	4,628
7578-00	City of Shakopee	-	2,387,522	-	-	2,387,522	518,287	-	518,287
7638-00	City of Silver Bay	-	181,196	-	-	181,196	39,334	-	39,334
7648-00	City of Silver Lake	-	53,293	-	-	53,293	11,569	-	11,569
7680-00	City of Slayton	-	149,220	-	-	149,220	32,393	-	32,393
7682-00	City of Sleepy Eye	-	207,842	-	-	207,842	45,119	-	45,119
7692-00	City of South St Paul	-	1,263,042	-	-	1,263,042	274,183	-	274,183
7742-00	City of Spring Grove	-	58,622	-	-	58,622	12,726	-	12,726
7750-00	City of Spring Lake Park	-	554,246	-	-	554,246	120,317	-	120,317
7766-00	City of Springfield Municipal Utilities	-	143,891	-	-	143,891	31,236	-	31,236
7796-00	City of Staples	-	186,525	-	-	186,525	40,491	-	40,491
7804-00	City of Starbuck	-	74,610	-	-	74,610	16,196	-	16,196
7824-00	City of Stillwater	-	1,438,908	-	-	1,438,908	312,360	-	312,360
7966-00	City of Thief River Falls	-	799,394	-	-	799,394	173,534	-	173,534
7974-00	Township of Thomson	-	31,976	-	-	31,976	6,941	-	6,941
8014-00	City of Tracy	-	106,586	-	-	106,586	23,138	-	23,138
8026-00	City of Trimont	-	26,646	-	-	26,646	5,784	-	5,784
8040-00	City of Truman	-	42,634	-	-	42,634	9,255	-	9,255
8062-00	City of Twin Valley	-	53,293	-	-	53,293	11,569	-	11,569
8064-00	City of Two Harbors	-	309,099	-	-	309,099	67,100	-	67,100
8070-00	City of Tyler	-	53,293	-	-	53,293	11,569	-	11,569
8102-01	City of Vadnais Heights	-	165,208	-	-	165,208	35,864	-	35,864
8130-00	City of Verndale	-	26,646	-	-	26,646	5,784	-	5,784
8168-00	City of Virginia	-	1,822,617	-	-	1,822,617	395,656	-	395,656
8188-00	City of Wabasha	-	202,513	-	-	202,513	43,962	-	43,962
8202-00	City of Wadena	-	213,172	-	-	213,172	46,276	-	46,276
8210-00	City of Waite Park	-	559,575	-	-	559,575	121,473	-	121,473
8222-00	City of Walker	-	85,269	-	-	85,269	18,510	-	18,510
8226-00	City of Walnut Grove	-	26,646	-	-	26,646	5,784	-	5,784
8260-00	City of Warroad	-	165,208	-	-	165,208	35,864	-	35,864

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
8266-00	City of Waseca	\$ 1,681,961	\$ 1,328,450	\$ 2,661,000	\$ 230,324	\$ 1,859	\$ -	\$ 332,043	\$ -	\$ 333,902
8286-00	City of Waterville	259,815	205,208	411,049	35,578	287	-	51,291	-	51,578
8296-00	City of Waubun	27,349	21,601	43,268	3,745	30	-	5,399	-	5,429
8308-00	City of Wayzata	1,381,122	1,090,841	2,185,049	189,128	1,526	-	272,654	-	274,180
8324-00	City of Wells	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
8334-00	City of West Concord	68,372	54,002	108,171	9,363	76	-	13,498	-	13,574
8342-00	City of West St Paul	3,514,341	2,775,705	5,559,977	481,245	3,883	-	693,782	-	697,665
8354-00	City of Westbrook	109,396	86,403	173,073	14,980	121	-	21,596	-	21,717
8376-00	City of Wheaton	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
8384-00	City of White Bear Lake	3,418,620	2,700,103	5,408,538	468,138	3,778	-	674,885	-	678,663
8412-00	City of Willmar	3,391,271	2,678,502	5,365,269	464,392	3,747	-	669,486	-	673,233
8446-00	City of Windom	752,096	594,023	1,189,878	102,990	831	-	148,475	-	149,306
8460-00	City of Winnebago	232,466	183,607	367,781	31,833	257	-	45,892	-	46,149
8462-00	City of Winona	6,030,446	4,762,981	9,540,660	825,795	6,664	-	1,190,497	-	1,197,161
8470-00	City of Winsted	287,164	226,809	454,317	39,324	317	-	56,690	-	57,007
8472-00	City of Winthrop	191,443	151,206	302,878	26,216	212	-	37,794	-	38,006
8496-00	City of Woodbury	10,584,048	8,359,517	16,744,832	1,449,354	11,695	-	2,089,444	-	2,101,139
8518-01	City of Worthington	2,338,336	1,846,870	3,699,440	320,206	2,584	-	461,621	-	464,205
8546-00	City of Wyoming	1,039,260	820,831	1,644,195	142,314	1,148	-	205,165	-	206,313
8570-00	City of Zumbrota	369,211	291,611	584,122	50,559	408	-	72,888	-	73,296
9106-00	Callaway Ogema Police Department JPB	41,023	32,401	64,902	5,618	45	-	8,099	-	8,144
9110-00	Centennial Lakes Police Department	1,914,427	1,512,057	3,028,781	262,157	2,115	-	377,936	-	380,051
9165-00	Excelsior Fire District	218,792	172,807	346,146	29,961	242	-	43,193	-	43,435
9265-00	Metropolitan Airports Commission	16,833,285	13,295,305	26,631,639	2,305,109	18,600	-	3,323,134	-	3,341,734
9294-00	White Earth Tribal Public Safety	2,119,544	1,674,064	3,353,293	290,245	2,342	-	418,429	-	420,771
9300-00	Three Rivers Park District	2,393,034	1,890,072	3,785,976	327,696	2,644	-	472,420	-	475,064
9304-00	Metropolitan Council	12,156,613	9,601,564	19,232,759	1,664,697	13,433	-	2,399,891	-	2,413,324
9396-00	Police Department of Sherburn And Welcome	273,490	216,008	432,683	37,451	302	-	53,991	-	54,293
9482-00	South Lake Minnetonka Police Department	1,832,380	1,447,255	2,898,976	250,922	2,025	-	361,738	-	363,763
9495-00	Department Of Military Affairs	3,145,130	2,484,094	4,975,855	430,687	3,475	-	620,894	-	624,369
9545-00	University Of Minnesota	8,314,084	6,566,649	13,153,563	1,138,510	9,187	-	1,641,320	-	1,650,507
9562-00	West Metro Fire-Rescue District	601,677	475,218	951,903	82,392	665	-	118,780	-	119,445
9568-00	West Hennepin Public Safety Department	1,148,656	907,234	1,817,269	157,294	1,269	-	226,761	-	228,030
9614-00	Spring Lake Park Blaine Mounds View Fire	1,367,448	1,080,041	2,163,415	187,255	1,511	-	269,954	-	271,465
Total Actuarial Valuation Amounts		\$ 1,367,448,000	\$ 1,080,041,000	\$ 2,163,415,000	\$ 187,255,000	\$ 1,511,000	\$ -	\$ 269,954,000	\$ -	\$ 271,465,000

Public Employees Retirement Association of Minnesota
Public Employees Police and Fire Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
8266-00	City of Waseca	\$ -	\$ 655,503	\$ -	\$ -	\$ 655,503	\$ 142,297	\$ -	\$ 142,297
8286-00	City of Waterville	-	101,257	-	-	101,257	21,981	-	21,981
8296-00	City of Waubun	-	10,659	-	-	10,659	2,314	-	2,314
8308-00	City of Wayzata	-	538,258	-	-	538,258	116,846	-	116,846
8324-00	City of Wells	-	143,891	-	-	143,891	31,236	-	31,236
8334-00	City of West Concord	-	26,646	-	-	26,646	5,784	-	5,784
8342-00	City of West St Paul	-	1,369,628	-	-	1,369,628	297,321	-	297,321
8354-00	City of Westbrook	-	42,634	-	-	42,634	9,255	-	9,255
8376-00	City of Wheaton	-	106,586	-	-	106,586	23,138	-	23,138
8384-00	City of White Bear Lake	-	1,332,323	-	-	1,332,323	289,223	-	289,223
8412-00	City of Willmar	-	1,321,664	-	-	1,321,664	286,909	-	286,909
8446-00	City of Windom	-	293,111	-	-	293,111	63,629	-	63,629
8460-00	City of Winnebago	-	90,598	-	-	90,598	19,667	-	19,667
8462-00	City of Winona	-	2,350,217	-	-	2,350,217	510,188	-	510,188
8470-00	City of Winsted	-	111,915	-	-	111,915	24,295	-	24,295
8472-00	City of Winthrop	-	74,610	-	-	74,610	16,196	-	16,196
8496-00	City of Woodbury	-	4,124,870	-	-	4,124,870	895,433	-	895,433
8518-01	City of Worthington	-	911,309	-	-	911,309	197,828	-	197,828
8546-00	City of Wyoming	-	405,026	-	-	405,026	87,924	-	87,924
8570-00	City of Zumbrota	-	143,891	-	-	143,891	31,236	-	31,236
9106-00	Callaway Ogema Police Department JPB	-	15,988	-	-	15,988	3,471	-	3,471
9110-00	Centennial Lakes Police Department	-	746,101	-	-	746,101	161,965	-	161,965
9165-00	Excelsior Fire District	-	85,269	-	-	85,269	18,510	-	18,510
9265-00	Metropolitan Airports Commission	-	6,560,356	-	-	6,560,356	1,424,132	-	1,424,132
9294-00	White Earth Tribal Public Safety	-	826,040	-	-	826,040	179,318	-	179,318
9300-00	Three Rivers Park District	-	932,626	-	-	932,626	202,456	-	202,456
9304-00	Metropolitan Council	-	4,737,739	-	-	4,737,739	1,028,475	-	1,028,475
9396-00	Police Department of Sherburn And Welcome	-	106,586	-	-	106,586	23,138	-	23,138
9482-00	South Lake Minnetonka Police Department	-	714,125	-	-	714,125	155,023	-	155,023
9495-00	Department Of Military Affairs	-	1,225,737	-	-	1,225,737	266,085	-	266,085
9545-00	University Of Minnesota	-	3,240,208	-	-	3,240,208	703,389	-	703,389
9562-00	West Metro Fire-Rescue District	-	234,489	-	-	234,489	50,903	-	50,903
9568-00	West Hennepin Public Safety Department	-	447,660	-	-	447,660	97,179	-	97,179
9614-00	Spring Lake Park Blaine Mounds View Fire	-	532,929	-	-	532,929	115,689	-	115,689
Total Actuarial Valuation Amounts		\$ -	\$ 532,929,000	\$ -	\$ -	\$ 532,929,000	\$ 115,689,000	\$ -	\$ 115,689,000

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued on the Following Page
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0002-00	Aitkin County	\$ 105,717	0.70 %
0006-00	Anoka County	907,815	6.04
0008-01	Becker County	116,783	0.78
0010-00	Beltrami County	120,766	0.80
0012-00	Benton County Revenue	154,265	1.03
0016-00	Blue Earth County	146,792	0.98
0018-00	Brown County	67,656	0.45
0020-00	Carlton County	64,398	0.43
0022-00	Carver County	236,458	1.57
0024-00	Cass County	59,045	0.39
0026-00	Chippewa County	40,746	0.27
0030-00	Chisago County	86,484	0.58
0032-00	Clay County	170,695	1.14
0034-00	Clearwater County	60,896	0.41
0040-00	Cottonwood County	37,180	0.25
0042-01	Crow Wing County	244,837	1.63
0046-00	Dakota County	480,530	3.20
0050-00	Douglas County	140,424	0.93
0052-00	Faribault County Central Services	69,949	0.47
0054-00	Fillmore County	37,376	0.25
0056-01	Freeborn County	152,701	1.02
0058-00	Goodhue County	222,921	1.48
0138-00	Houston County	61,180	0.41
0140-00	Hubbard County	108,889	0.72
0142-00	Isanti County	131,050	0.87
0144-00	Itasca County	74,747	0.50
0148-00	Jackson County	46,831	0.31
0150-00	Kanabec County Revenue	106,768	0.71
0152-00	Kandiyohi County	193,393	1.29
0156-00	Kittson County	22,977	0.15
0158-00	Koochiching County	33,828	0.23
0160-00	Lac Qui Parle County Auditor	13,917	0.09
0162-00	Lake County	44,515	0.30
0164-01	Lake of The Woods County	19,914	0.13
0166-00	Le Sueur County	55,311	0.37
0168-00	Lincoln County	35,090	0.23
0172-00	Lyon County	83,407	0.55
0176-00	Mahnomen County	23,584	0.16
0178-00	Marshall County	36,322	0.24
0180-00	Martin County	56,622	0.38
0181-00	Mc Leod County	71,930	0.48
0182-00	Meeker County	50,860	0.34
0186-00	Mille Lacs County	177,827	1.18
0188-00	Morrison County	89,210	0.59
0190-01	Mower County	115,046	0.77
0194-00	Nicollet County	62,199	0.41
0196-00	Nobles County	92,321	0.61
0202-00	Olmsted County	462,598	3.08
0206-00	Otter Tail County	148,005	0.98
0208-00	Pennington County Revenue	78,047	0.52
0212-00	Pine County	152,485	1.01

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued
Schedule of Employer Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0214-00	Pipestone County	\$ 36,699	0.24 %
0230-01	Ramsey County	1,978,326	13.15
0292-00	Redwood County	41,695	0.28
0296-00	Renville County	70,203	0.47
0298-00	Rice County	86,955	0.58
0304-00	Roseau County	39,424	0.26
0308-00	St Louis County	318,295	2.12
0318-00	Scott County	341,673	2.27
0320-01	Sherburne County	516,703	3.44
0322-00	Sibley County	28,406	0.19
0324-00	Stearns County	427,773	2.85
0326-00	Steele County	171,392	1.14
0332-00	Swift County	37,229	0.25
0334-00	Todd County	68,149	0.45
0336-00	Traverse County	33,968	0.23
0338-00	Wabasha County	74,765	0.50
0340-00	Wadena County	41,401	0.28
0342-00	Waseca County	29,254	0.19
0344-00	Washington County	408,599	2.72
0346-00	Watonwan County	22,287	0.15
0348-00	Wilkin County	40,144	0.27
0350-03	Winona County	111,037	0.74
0352-01	Wright County	263,499	1.75
0354-00	Yellow Medicine County	45,763	0.30
0400-00	Hennepin County	2,285,396	15.20
0760-00	Arrowhead Regional Corrections	339,820	2.26
0779-00	Northwestern Juvenile Center	180,741	1.20
0809-00	Hennepin Healthcare System	187,268	1.25
1130-01	Bemidji ISD-31	9,169	0.06
9395-00	Tri County Community Corrections	159,008	1.06
9397-49	Prairie Lakes Youth Programs	261,903	1.74
Total Employer Contributions		<u>\$ 15,030,251</u>	<u>100.00 %</u>

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued on the Following Pages
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

			Deferred Outflow of Resources							Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0002-00	Aitkin County	\$ 566,258	\$ 52,808	\$ 650,349	\$ (424,424)	\$ -	\$ -	\$ -	\$ -	\$ -
0006-00	Anoka County	4,885,998	455,658	5,611,583	(3,662,173)	-	-	-	-	-
0008-01	Becker County	630,973	58,843	724,675	(472,930)	-	-	-	-	-
0010-00	Beltrami County	647,152	60,352	743,256	(485,056)	-	-	-	-	-
0012-00	Benton County Revenue	833,208	77,703	956,942	(624,510)	-	-	-	-	-
0016-00	Blue Earth County	792,761	73,931	910,489	(594,194)	-	-	-	-	-
0018-00	Brown County	364,023	33,948	418,082	(272,844)	-	-	-	-	-
0020-00	Carlton County	347,844	32,439	399,500	(260,718)	-	-	-	-	-
0022-00	Carver County	1,270,036	118,441	1,458,640	(951,922)	-	-	-	-	-
0024-00	Cass County	315,487	29,422	362,337	(236,465)	-	-	-	-	-
0026-00	Chippewa County	218,414	20,369	250,849	(163,706)	-	-	-	-	-
0030-00	Chisago County	469,185	43,755	538,861	(351,666)	-	-	-	-	-
0032-00	Clay County	922,192	86,002	1,059,140	(691,205)	-	-	-	-	-
0034-00	Clearwater County	331,665	30,930	380,919	(248,591)	-	-	-	-	-
0040-00	Cottonwood County	202,235	18,860	232,268	(151,580)	-	-	-	-	-
0042-01	Crow Wing County	1,318,572	122,967	1,514,384	(988,302)	-	-	-	-	-
0046-00	Dakota County	2,588,608	241,408	2,973,024	(1,940,224)	-	-	-	-	-
0050-00	Douglas County	752,314	70,159	864,035	(563,878)	-	-	-	-	-
0052-00	Faribault County Central Services	380,202	35,457	436,663	(284,970)	-	-	-	-	-
0054-00	Fillmore County	202,235	18,860	232,268	(151,580)	-	-	-	-	-
0056-01	Freeborn County	825,119	76,949	947,651	(618,446)	-	-	-	-	-
0058-00	Goodhue County	1,197,231	111,651	1,375,024	(897,354)	-	-	-	-	-
0138-00	Houston County	331,665	30,930	380,919	(248,591)	-	-	-	-	-
0140-00	Hubbard County	582,437	54,317	668,930	(436,550)	-	-	-	-	-
0142-00	Isanti County	703,778	65,633	808,291	(527,498)	-	-	-	-	-
0144-00	Itasca County	404,470	37,720	464,535	(303,160)	-	-	-	-	-
0148-00	Jackson County	250,771	23,386	288,012	(187,959)	-	-	-	-	-
0150-00	Kanabec County Revenue	574,347	53,562	659,640	(430,487)	-	-	-	-	-
0152-00	Kandiyohi County	1,043,533	97,318	1,198,500	(782,153)	-	-	-	-	-
0156-00	Kittson County	121,341	11,316	139,361	(90,948)	-	-	-	-	-
0158-00	Koochiching County	186,056	17,351	213,686	(139,454)	-	-	-	-	-
0160-00	Lac Qui Parle County Auditor	72,805	6,790	83,616	(54,569)	-	-	-	-	-
0162-00	Lake County	242,682	22,632	278,721	(181,896)	-	-	-	-	-
0164-01	Lake of The Woods County	105,162	9,807	120,779	(78,822)	-	-	-	-	-
0166-00	Le Sueur County	299,308	27,913	343,756	(224,338)	-	-	-	-	-
0168-00	Lincoln County	186,056	17,351	213,686	(139,454)	-	-	-	-	-
0172-00	Lyon County	444,917	41,492	510,989	(333,476)	-	-	-	-	-
0176-00	Mahnomen County	129,430	12,070	148,651	(97,011)	-	-	-	-	-
0178-00	Marshall County	194,146	18,106	222,977	(145,517)	-	-	-	-	-
0180-00	Martin County	307,397	28,667	353,047	(230,402)	-	-	-	-	-
0181-00	Mc Leod County	388,291	36,211	445,954	(291,034)	-	-	-	-	-
0182-00	Meeker County	275,040	25,650	315,884	(206,149)	-	-	-	-	-
0186-00	Mille Lacs County	954,549	89,019	1,096,303	(715,458)	-	-	-	-	-
0188-00	Morrison County	477,275	44,510	548,151	(357,729)	-	-	-	-	-
0190-01	Mower County	622,884	58,089	715,384	(466,866)	-	-	-	-	-
0194-00	Nicollet County	331,665	30,930	380,919	(248,591)	-	-	-	-	-

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Deferred Inflows of Resources				Total Deferred Inflows of Resources	Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0002-00	Aitkin County	\$ 27,965	\$ 222,901	\$ 179,382	\$ -	\$ 430,248	\$ 22,176	\$ -	\$ 22,176
0006-00	Anoka County	241,298	1,923,317	1,547,810	-	3,712,425	191,347	-	191,347
0008-01	Becker County	31,161	248,375	199,883	-	479,419	24,710	-	24,710
0010-00	Beltrami County	31,960	254,744	205,008	-	491,712	25,344	-	25,344
0012-00	Benton County Revenue	41,149	327,983	263,948	-	633,080	32,630	-	32,630
0016-00	Blue Earth County	39,151	312,061	251,135	-	602,347	31,046	-	31,046
0018-00	Brown County	17,978	143,294	115,317	-	276,589	14,256	-	14,256
0020-00	Carlton County	17,179	136,925	110,192	-	264,296	13,622	-	13,622
0022-00	Carver County	62,722	499,935	402,328	-	964,985	49,738	-	49,738
0024-00	Cass County	15,581	124,188	99,941	-	239,710	12,355	-	12,355
0026-00	Chippewa County	10,787	85,976	69,190	-	165,953	8,554	-	8,554
0030-00	Chisago County	23,171	184,689	148,631	-	356,491	18,374	-	18,374
0032-00	Clay County	45,543	363,010	292,136	-	700,689	36,115	-	36,115
0034-00	Clearwater County	16,380	130,556	105,067	-	252,003	12,989	-	12,989
0040-00	Cottonwood County	9,988	79,608	64,065	-	153,661	7,920	-	7,920
0042-01	Crow Wing County	65,119	519,041	417,704	-	1,001,864	51,638	-	51,638
0046-00	Dakota County	127,840	1,018,976	820,032	-	1,966,848	101,376	-	101,376
0050-00	Douglas County	37,154	296,140	238,322	-	571,616	29,462	-	29,462
0052-00	Faribault County Central Services	18,777	149,662	120,442	-	288,881	14,890	-	14,890
0054-00	Fillmore County	9,988	79,608	64,065	-	153,661	7,920	-	7,920
0056-01	Freeborn County	40,749	324,799	261,385	-	626,933	32,314	-	32,314
0058-00	Goodhue County	59,126	471,276	379,265	-	909,667	46,886	-	46,886
0138-00	Houston County	16,380	130,556	105,067	-	252,003	12,989	-	12,989
0140-00	Hubbard County	28,764	229,270	184,507	-	442,541	22,810	-	22,810
0142-00	Isanti County	34,757	277,034	222,946	-	534,737	27,562	-	27,562
0144-00	Itasca County	19,975	159,215	128,130	-	307,320	15,840	-	15,840
0148-00	Jackson County	12,385	98,713	79,441	-	190,539	9,821	-	9,821
0150-00	Kanabec County Revenue	28,365	226,085	181,945	-	436,395	22,493	-	22,493
0152-00	Kandiyohi County	51,536	410,775	330,575	-	792,886	40,867	-	40,867
0156-00	Kittson County	5,993	47,765	38,439	-	92,197	4,752	-	4,752
0158-00	Koochiching County	9,189	73,239	58,940	-	141,368	7,286	-	7,286
0160-00	Lac Qui Parle County Auditor	3,596	28,659	23,063	-	55,318	2,851	-	2,851
0162-00	Lake County	11,985	95,529	76,878	-	184,392	9,504	-	9,504
0164-01	Lake of The Woods County	5,194	41,396	33,314	-	79,904	4,118	-	4,118
0166-00	Le Sueur County	14,782	117,819	94,816	-	227,417	11,722	-	11,722
0168-00	Lincoln County	9,189	73,239	58,940	-	141,368	7,286	-	7,286
0172-00	Lyon County	21,973	175,137	140,943	-	338,053	17,424	-	17,424
0176-00	Mahnomen County	6,392	50,949	41,002	-	98,343	5,069	-	5,069
0178-00	Marshall County	9,588	76,423	61,502	-	147,513	7,603	-	7,603
0180-00	Martin County	15,181	121,003	97,379	-	233,563	12,038	-	12,038
0181-00	Mc Leod County	19,176	152,846	123,005	-	295,027	15,206	-	15,206
0182-00	Meeker County	13,583	108,266	87,128	-	208,977	10,771	-	10,771
0186-00	Mille Lacs County	47,141	375,747	302,387	-	725,275	37,382	-	37,382
0188-00	Morrison County	23,571	187,874	151,193	-	362,638	18,691	-	18,691
0190-01	Mower County	30,762	245,191	197,320	-	473,273	24,394	-	24,394
0194-00	Nicollet County	16,380	130,556	105,067	-	252,003	12,989	-	12,989

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Deferred Outflow of Resources				Total Deferred Outflows of Resources
						Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0196-00	Nobles County	\$ 493,453	\$ 46,018	\$ 566,733	\$ (369,855)	\$ -	\$ -	\$ -	\$ -	\$ -
0202-00	Olmsted County	2,491,535	232,355	2,861,536	(1,867,466)	-	-	-	-	-
0206-00	Otter Tail County	792,761	73,931	910,489	(594,194)	-	-	-	-	-
0208-00	Pennington County Revenue	420,649	39,229	483,116	(315,286)	-	-	-	-	-
0212-00	Pine County	817,029	76,194	938,361	(612,383)	-	-	-	-	-
0214-00	Pipestone County	194,146	18,106	222,977	(145,517)	-	-	-	-	-
0230-01	Ramsey County	10,637,561	992,036	12,217,271	(7,973,108)	-	-	-	-	-
0292-00	Redwood County	226,503	21,123	260,140	(169,770)	-	-	-	-	-
0296-00	Renville County	380,202	35,457	436,663	(284,970)	-	-	-	-	-
0298-00	Rice County	469,185	43,755	538,861	(351,666)	-	-	-	-	-
0304-00	Roseau County	210,324	19,614	241,558	(157,643)	-	-	-	-	-
0308-00	St Louis County	1,714,953	159,933	1,969,628	(1,285,398)	-	-	-	-	-
0318-00	Scott County	1,836,294	171,249	2,108,989	(1,376,346)	-	-	-	-	-
0320-01	Sherburne County	2,782,754	259,514	3,196,001	(2,085,741)	-	-	-	-	-
0322-00	Sibley County	153,699	14,334	176,523	(115,201)	-	-	-	-	-
0324-00	Stearns County	2,305,479	215,004	2,647,850	(1,728,012)	-	-	-	-	-
0326-00	Steele County	922,192	86,002	1,059,140	(691,205)	-	-	-	-	-
0332-00	Swift County	202,235	18,860	232,268	(151,580)	-	-	-	-	-
0334-00	Todd County	364,023	33,948	418,082	(272,844)	-	-	-	-	-
0336-00	Traverse County	186,056	17,351	213,686	(139,454)	-	-	-	-	-
0338-00	Wabasha County	404,470	37,720	464,535	(303,160)	-	-	-	-	-
0340-00	Wadena County	226,503	21,123	260,140	(169,770)	-	-	-	-	-
0342-00	Waseca County	153,699	14,334	176,523	(115,201)	-	-	-	-	-
0344-00	Washington County	2,200,317	205,197	2,527,070	(1,649,190)	-	-	-	-	-
0346-00	Watonwan County	121,341	11,316	139,361	(90,948)	-	-	-	-	-
0348-00	Wilkin County	218,414	20,369	250,849	(163,706)	-	-	-	-	-
0350-03	Winona County	598,616	55,826	687,512	(448,677)	-	-	-	-	-
0352-01	Wright County	1,415,645	132,020	1,625,873	(1,061,060)	-	-	-	-	-
0354-00	Yellow Medicine County	242,682	22,632	278,721	(181,896)	-	-	-	-	-
0400-00	Hennepin County	12,295,888	1,146,688	14,121,854	(9,216,061)	-	-	-	-	-
0760-00	Arrowhead Regional Corrections	1,828,204	170,494	2,099,698	(1,370,283)	-	-	-	-	-
0779-00	Northwestern Juvenile Center	970,728	90,528	1,114,884	(727,584)	-	-	-	-	-
0809-00	Hennepin Healthcare System	1,011,175	94,300	1,161,338	(757,900)	-	-	-	-	-
1130-01	Bemidji ISD-31	48,536	4,526	55,744	(36,379)	-	-	-	-	-
9395-00	Tri County Community Corrections	857,476	79,966	984,814	(642,699)	-	-	-	-	-
9397-49	Prairie Lakes Youth Programs	1,407,556	131,266	1,616,582	(1,054,997)	-	-	-	-	-
Total Actuarial Valuation Amounts		\$ 80,894,000	\$ 7,544,000	\$ 92,907,000	\$ (60,632,000)	\$ -	\$ -	\$ -	\$ -	\$ -

Public Employees Retirement Association of Minnesota
Public Employees Correctional Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
Employer Unit No.	Employer Name	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
0196-00	Nobles County	\$ 24,370	\$ 194,242	\$ 156,319	\$ -	\$ 374,931	\$ 19,325	\$ -	\$ 19,325
0202-00	Olmsted County	123,046	980,764	789,281	-	1,893,091	97,574	-	97,574
0206-00	Otter Tail County	39,151	312,061	251,135	-	602,347	31,046	-	31,046
0208-00	Pennington County Revenue	20,774	165,584	133,255	-	319,613	16,474	-	16,474
0212-00	Pine County	40,350	321,614	258,823	-	620,787	31,997	-	31,997
0214-00	Pipestone County	9,588	76,423	61,502	-	147,513	7,603	-	7,603
0230-01	Ramsey County	525,343	4,187,355	3,369,819	-	8,082,517	416,592	-	416,592
0292-00	Redwood County	11,186	89,160	71,753	-	172,099	8,870	-	8,870
0296-00	Renville County	18,777	149,662	120,442	-	288,881	14,890	-	14,890
0298-00	Rice County	23,171	184,689	148,631	-	356,491	18,374	-	18,374
0304-00	Roseau County	10,387	82,792	66,628	-	159,807	8,237	-	8,237
0308-00	St Louis County	84,694	675,072	543,271	-	1,303,037	67,162	-	67,162
0318-00	Scott County	90,687	722,836	581,710	-	1,395,233	71,914	-	71,914
0320-01	Sherburne County	137,428	1,095,399	881,534	-	2,114,361	108,979	-	108,979
0322-00	Sibley County	7,591	60,502	48,689	-	116,782	6,019	-	6,019
0324-00	Stearns County	113,858	907,526	730,341	-	1,751,725	90,288	-	90,288
0326-00	Steele County	45,543	363,010	292,136	-	700,689	36,115	-	36,115
0332-00	Swift County	9,988	79,608	64,065	-	153,661	7,920	-	7,920
0334-00	Todd County	17,978	143,294	115,317	-	276,589	14,256	-	14,256
0336-00	Traverse County	9,189	73,239	58,940	-	141,368	7,286	-	7,286
0338-00	Wabasha County	19,975	159,215	128,130	-	307,320	15,840	-	15,840
0340-00	Wadena County	11,186	89,160	71,753	-	172,099	8,870	-	8,870
0342-00	Waseca County	7,591	60,502	48,689	-	116,782	6,019	-	6,019
0344-00	Washington County	108,664	866,130	697,027	-	1,671,821	86,170	-	86,170
0346-00	Watsonwan County	5,993	47,765	38,439	-	92,197	4,752	-	4,752
0348-00	Wilkin County	10,787	85,976	69,190	-	165,953	8,554	-	8,554
0350-03	Winona County	29,563	235,638	189,632	-	454,833	23,443	-	23,443
0352-01	Wright County	69,913	557,253	448,455	-	1,075,621	55,440	-	55,440
0354-00	Yellow Medicine County	11,985	95,529	76,878	-	184,392	9,504	-	9,504
0400-00	Hennepin County	607,219	4,840,134	3,895,152	-	9,342,505	481,539	-	481,539
0760-00	Arrowhead Regional Corrections	90,287	719,652	579,148	-	1,389,087	71,597	-	71,597
0779-00	Northwestern Juvenile Center	47,940	382,116	307,512	-	737,568	38,016	-	38,016
0809-00	Hennepin Healthcare System	49,938	398,038	320,325	-	768,301	39,600	-	39,600
1130-01	Bemidji ISD-31	2,397	19,106	15,376	-	36,879	1,901	-	1,901
9395-00	Tri County Community Corrections	42,347	337,536	271,636	-	651,519	33,581	-	33,581
9397-49	Prairie Lakes Youth Programs	69,513	554,068	445,892	-	1,069,473	55,123	-	55,123
Total Actuarial Valuation Amounts		\$ 3,995,000	\$ 31,843,000	\$ 25,626,000	\$ -	\$ 61,464,000	\$ 3,168,000	\$ -	\$ 3,168,000

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Public Employees Retirement Association of Minnesota
Minneapolis Employees Retirement Fund Pension Plan
Schedule of Employer and the
State of Minnesota (as a Nonemployer Contributing Entity) Allocations
Fiscal Year Ended June 30, 2014

Employer Unit No.	Employer Name	Contributions	Proportional Share
0400-00	Hennepin County	\$ 904,718	1.63 %
1846-00	Minneapolis Special ISD-1	7,016,710	12.67
6296-00	City Of Minneapolis	20,905,991	37.76
6296-03	City Of Minneapolis Public Works	436,870	0.79
6296-04	City Of Minneapolis Park & Recreation	60,977	0.11
9111-00	City Employees' Union 363	11,989	0.02
9265-00	Metropolitan Airports Commission	2,002,131	3.62
9510-00	State Community Colleges	29,926	0.05
	State Of Minnesota Statutory Contribution	24,000,000	43.35
	Total Employer Contributions	\$ 55,369,312	100.00 %

Public Employees Retirement Association of Minnesota
Minneapolis Employees Retirement Fund Pension Plan - Continued on the Following Page
Schedule of Pension Amounts by Employer and the
State of Minnesota (as a Nonemployer Contributing Entity)
Fiscal Year Ended June 30, 2014

		Deferred Outflow of Resources								Total Deferred Outflows of Resources
Employer Unit No.	Employer Name	Beginning Net Pension Liability (NPL)	Ending Net Pension Liability (Single Discount Rate Assumption 7.90%) (NPL)	Sensitivity of Ending Net Pension Liability to 1% Decrease in Single Rate Assumption (6.90%)	Sensitivity of Ending Net Pension Liability to 1% Increase in Single Rate Assumption (8.90%)	Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
0400-00	Hennepin County	\$ 5,384,591	\$ 3,605,935	\$ 5,020,677	\$ 2,369,987	\$ -	\$ -	\$ -	\$ -	\$ -
1846-00	Minneapolis Special ISD-1	41,854,458	28,028,954	39,025,754	18,421,927	-	-	-	-	-
6296-00	City Of Minneapolis	124,737,517	83,533,805	116,307,219	54,902,285	-	-	-	-	-
6296-03	City Of Minneapolis Public Works	2,609,710	1,747,662	2,433,334	1,148,644	-	-	-	-	-
6296-04	City Of Minneapolis Park & Recreation	363,377	243,345	338,819	159,938	-	-	-	-	-
9111-00	City Employees' Union 363	66,069	44,245	61,603	29,080	-	-	-	-	-
9265-00	Metropolitan Airports Commission	11,958,417	8,008,273	11,150,215	5,263,408	-	-	-	-	-
9510-00	State Community Colleges	165,172	110,612	154,009	72,699	-	-	-	-	-
	State Of Minnesota Statutory Contribution	143,203,689	95,900,169	133,525,370	63,030,032	-	-	-	-	-
Total Actuarial Valuation Amounts		\$ 330,343,000	\$ 221,223,000	\$ 308,017,000	\$ 145,398,000	\$ -	\$ -	\$ -	\$ -	\$ -

Public Employees Retirement Association of Minnesota
Minneapolis Employees Retirement Fund Pension Plan - Continued
Schedule of Pension Amounts by Employer and the
State of Minnesota (as a Nonemployer Contributing Entity)
Fiscal Year Ended June 30, 2014

		Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Difference Between Projected and Actual Investment Earnings	Changes in Actuarial Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Proportionate Share of Pension Expense	Total Pension Expense
Employer Unit No.	Employer Name								
0400-00	Hennepin County	\$ -	\$ 1,048,872	\$ -	\$ -	\$ 1,048,872	\$ 173,660	\$ -	\$ 173,660
1846-00	Minneapolis Special ISD-1	-	8,152,892	-	-	8,152,892	1,349,862	-	1,349,862
6296-00	City Of Minneapolis	-	24,297,805	-	-	24,297,805	4,022,950	-	4,022,950
6296-03	City Of Minneapolis Public Works	-	508,349	-	-	508,349	84,167	-	84,167
6296-04	City Of Minneapolis Park & Recreation	-	70,783	-	-	70,783	11,719	-	11,719
9111-00	City Employees' Union 363	-	12,870	-	-	12,870	2,131	-	2,131
9265-00	Metropolitan Airports Commission	-	2,329,398	-	-	2,329,398	385,675	-	385,675
9510-00	State Community Colleges	-	32,174	-	-	32,174	5,327	-	5,327
	State Of Minnesota Statutory Contribution	-	27,894,857	-	-	27,894,857	4,618,509	-	4,618,509
Total Actuarial Valuation Amounts		\$ -	\$ 64,348,000	\$ -	\$ -	\$ 64,348,000	\$ 10,654,000	\$ -	\$ 10,654,000

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PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Note 1: PLAN DESCRIPTION

A. Organization

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

PERA functions as a separate statutory entity. The association maintains rights to sue or be sued in its own name and to hold property in its own name. Responsibility for the organization is vested in PERA's Board of Trustees, which consists of eleven members - the State Auditor (by virtue of office); five trustees appointed by the Governor to represent counties, cities, school boards, retired annuitants, and the general public; and five trustees elected by PERA's members (three from general membership, one retiree/disabled, and one Police & Fire Fund member).

B. Participating employers and the State of Minnesota

PERA serves approximately 2,000 separate units of government in the GERF, 500 units of government in the PEPFF, 80 counties in the PECF, and 6 units in the MERF. 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 provides \$24 million in aid each year to the MERF. The aid provided meets the definition of a special funding situation and therefore the State of Minnesota is included as a nonemployer contributing entity in the MERF pension allocation schedules.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

A. Basis of presentation and basis of accounting

1. Employers participating in PERA's cost-sharing multiple-employer defined benefit plans are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (pension allocation schedules) provide employers with the required information for financial reporting.
2. The underlying financial information used to prepare the pension allocation schedules is based on PERA's financial statements. PERA's financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.
3. Employer contributions received by September 1st with employer paid dates that fall within PERA's fiscal year ending June 30, 2014, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

4. The components of the calculation of the net pension liability of the defined benefit cost-sharing plans for participating employers and the State of Minnesota (a nonemployer contributing entity in the MERF) as of June 30, 2014, calculated in accordance with GASB Statement No. 67, are shown in the following table.

	<u>GERF</u>	<u>PEPFF</u>	<u>PECF</u>	<u>MERF</u>
Total Pension Liability (A)	\$ 22,102,321	\$ 8,353,141	\$ 460,776	\$ 1,157,169
Plan Fiduciary Net Position (B)	<u>(17,404,822)</u>	<u>(7,273,100)</u>	<u>(453,232)</u>	<u>(935,946)</u>
Net Pension Liability (A-B)	<u>\$ 4,697,499</u>	<u>\$ 1,080,041</u>	<u>\$ 7,544</u>	<u>\$ 221,223</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	78.7%	87.1%	98.4%	80.9%

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

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

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

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

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

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

The following table presents a reconciliation of the employer contributions in the plan Statement of Changes in Fiduciary Net Position to the employer contributions used in determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

	GERF	PEPFF	PECF	MERF
Employer Contributions Reported in PERA's Statement of Changes in Fiduciary Net Position for the year ended June 30, 2014	\$ 382,251,108	\$ 132,632,220	\$15,054,119	\$55,425,546
Deduct Employer Contributions Not Representative of Future Contribution Effort	(794,327)	(322,589)	(19,176)	(56,234)
Deduct Contributions of Employers No Longer Participating in Plan	(462,369)	-	-	-
Deduct PERA's Contributions Not Included in Allocation	(404,723)	-	-	-
Deduct Duplicate Wrong Plan Deduction in Error: Morrison County	-	-	(4,692)	-
Add Annualized Contributions for Employers Joining the Plan during the Year:				
Metropolitan Emergency Services Board	22,645	-	-	-
Total Employer Contributions Used as the Basis for Allocating Employer's Proportionate Shares of Collective Pension Amounts	<u>\$ 380,612,334</u>	<u>\$ 132,309,631</u>	<u>\$ 15,030,251</u>	<u>\$ 55,369,312</u>

2. Additional municipal contributions required from employers participating in MERF and for the Minneapolis Police Relief Association, Minneapolis Fire Relief Association, and Virginia Fire Relief Association mergers are included in the employers' contributions in PERA's Statement of Changes in Fiduciary Net Assets and included in the Schedule of Employer Allocations.

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, 2014, using the entry age normal actuarial cost method. Inflation is assumed to be 2.75 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.90 percent.

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

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 and the unqualified audit opinion on the financial statements) is located in PERA's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2014. The supporting actuarial information is included in the June 30, 2014, GASB Statements No. 67 and 68 Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.mnpera.org or by contacting PERA at: PERA, 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088 or by calling (651) 296-7460.