

# North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68  
Accounting and Financial Reporting for  
Pensions for June 30, 2019



December 20, 2019

Board Members  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

Members of the Board:

This report provides accounting and financial reporting information that is intended to comply with the Governmental Accounting Standards Board (GASB) Statements Nos. 67 and 68 for the North Dakota Public Employees Retirement System (“NDPERS”). These calculations have been made on a basis that is consistent with our understanding of these Statements.

GASB Statement No. 67 is the accounting standard that applies to the stand-alone financial reports issued by retirement systems. GASB Statement No. 68 establishes accounting and financial reporting for state and local government employers who provide their employees (including former employees) pension benefits through a trust.

Our calculation of the liability was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statement Nos. 67 and 68. The Net Pension Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer’s benefit obligation. The Net Pension Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan’s liability for purposes other than satisfying the requirements of GASB Statement Nos. 67 and 68 may produce significantly different results. This report may be provided to parties other than the Board and NDPERS only in its entirety and only with the permission of the Board and NDPERS. GRS is not responsible for unauthorized use of this report.

This report is based upon information, furnished to us by NDPERS, concerning retirement and ancillary benefits, active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited.

This report complements the funding actuarial valuation reports that were provided to NDPERS and should be considered in conjunction with those reports. Please see the funding actuarial valuation reports as of July 1, 2019, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the North Dakota Public Employees Retirement System in accordance with the requirements of GASB Statement Nos. 67 and 68. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as with the Actuarial Standards of Practice issued by the Actuarial Standards Board.

The signing actuaries are independent of the plan sponsor.

Bonita J. Wurst and Amy Williams are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

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Mr. Derrick Hohbein, NDPERS



Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Public Employees Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2019 actuarial valuation report.



# Table of Contents

	<u>Page</u>
<b>Section A</b>	Executive Summary
	Executive Summary..... 1
	Discussion..... 2
<b>Section B</b>	Financial Statements
	Statement of Pension Expense ..... 1
	Statement of Outflows and Inflows Arising from Current and Prior Periods ..... 3
	Schedule of Recognition of Changes in Total Net Pension Liability from Current and Prior Periods..... 6
	Statement of Details of Outflows and Inflows Arising from Current and Prior Periods..... 11
	Statement of Fiduciary Net Position ..... 16
	Statement of Changes in Fiduciary Net Position ..... 17
<b>Section C</b>	Required Supplementary Information
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period ..... 1
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear ..... 2
	Schedule of Net Pension Liability Multiyear ..... 7
	Schedule of Contributions Multiyear ..... 10
	Notes to Schedule of Contributions..... 13
	Schedule of Investment Returns Multiyear ..... 14
	Schedule of Reconciliation of Net Pension Liability..... 15
<b>Section D</b>	Notes to Financial Statements
	Long-Term Expected Return on Plan Assets ..... 1
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption ..... 2
	Summary of Population Statistics ..... 3
<b>Section E</b>	Schedules of Employer Allocations
	Schedule of Net Pension Liability by Employer Type..... 1
	Net Pension Liability Discount Rate Sensitivity by Employer Type..... 2
	Schedule of Contributions by Employer Type..... 3
	Schedule of Pension Amounts by Employer Type ..... 4
	Schedule of Net Deferred Outflows and Inflows by Year by Employer Type ..... 5
	Schedule of Net Pension Liability by Employer ..... 6
	Net Pension Liability Discount Rate Sensitivity by Employer ..... 16
	Schedule of Contributions by Employer ..... 26
	Schedule of Pension Amounts by Employer ..... 36
	Schedule of Net Deferred Outflows and Inflows by Year by Employer ..... 46
	Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions..... 56
<b>Section F</b>	Glossary of Terms..... 1

# SECTION A

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## EXECUTIVE SUMMARY

# Executive Summary

## As of June 30, 2019

Actuarial Valuation Date	July 1, 2019
Measurement Date of the Net Pension Liability	July 1, 2019
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2019
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2020

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	12,117	58	114	11	12,300
- Inactive, Nonretired Members	12,856	2	306	103	13,267
- Active Members	22,826	56	684	188	23,754
- Total	47,799	116	1,104	302	49,321
Covered Payroll	\$ 1,040,170,174	\$ 8,164,306	\$ 40,291,954	\$ 9,789,712	\$ 1,098,416,146
<b>Net Pension Liability</b>					
Total Pension Liability	\$ 4,136,252,987	\$ 44,558,881	\$ 79,027,641	\$ 9,500,456	\$ 4,269,339,965
Plan Fiduciary Net Position	2,964,180,628	55,455,075	67,134,798	9,960,580	3,096,731,081
Net Pension Liability	\$ 1,172,072,359	\$ (10,896,194)	\$ 11,892,843	\$ (460,124)	\$ 1,172,608,884
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	71.66 %	124.45 %	84.95 %	104.84 %	72.53 %
Net Pension Liability as a Percentage of Covered Payroll	112.68 %	(133.46)%	29.52 %	(4.70)%	106.75 %
<b>Development of the Single Discount Rate</b>					
Single Discount Rate, Beginning of Year	6.32 %	6.32 %	6.32 %	6.32 %	6.32 %
Single Discount Rate, End of Year	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %
Long-Term Expected Rate of Investment Return	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %
Long-Term Municipal Bond Rate*	3.13 %	3.13 %	3.13 %	3.13 %	3.13 %
Last year ending June 30 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119	2119	2119	2119	2119
<b>Total Pension Expense</b>	\$ 213,798,152	\$ 154,841	\$ 4,400,700	\$ 1,119,067	\$ 219,472,760

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS**
<b>Deferred Outflows of Resources</b>					
Difference between expected and actual experience	\$ 694,066	\$ -	\$ 1,520,484	\$ 87,563	\$ 2,302,113
Changes in assumptions	437,972,613	2,285,016	8,524,615	1,625,637	450,407,881
Net difference between projected and actual earnings on pension plan investments	20,420,337	314,395	335,960	68,810	21,139,502
Total	\$ 459,087,016	\$ 2,599,411	\$ 10,381,059	\$ 1,782,010	\$ 473,849,496
<b>Deferred Inflows of Resources</b>					
Difference between expected and actual experience	\$ 212,708,764	\$ 2,020,223	\$ 1,454,516	\$ 590,177	\$ 216,773,680
Changes in assumptions	376,037,428	3,081,961	8,658,233	835,801	388,613,423
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 588,746,192	\$ 5,102,184	\$ 10,112,749	\$ 1,425,978	\$ 605,387,103

\*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

\*\* The net difference between projected and actual earnings on pension plan investments for Total PERS is net of deferred outflows and inflows of PERS in total and not the sum of the amounts for each employer by system.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

# Discussion

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## Accounting Standard

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 67 establishes standards of financial reporting for separately issued financial reports and specifies the required approach for measuring the pension liability. Similarly, GASB Statement No. 68 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose the net pension liability, pension expense and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain non-actuarial information, such as notes regarding accounting policies and investments, is not included in this report and the retirement system and/or plan sponsor will be responsible for preparing and disclosing that information to comply with these accounting standards.

## Financial Statements

GASB Statement No. 68 requires state or local governments to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2019.

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

Pension plans that prepare their own, stand-alone financial statements are required to present two financial statements – a statement of fiduciary net position and a statement of changes in fiduciary net position in accordance with GASB Statement No. 67. The *statement of fiduciary net position* presents the assets and liabilities of the pension plan at the end of the pension plan's reporting period. The *statement of changes in fiduciary net position* presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expenses, and net increase or decrease in the fiduciary net position.



# Discussion

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## Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets and deferred outflows and inflows of resources related to pensions.

GASB Statement Nos. 67 and 68 require the notes of the financial statements for the employers and pension plans, to include certain additional information. The list of disclosure items should include:

- A description of benefits provided by the plan;
- The type of employees and number of members covered by the pension plan;
- A description of the plan's funding policy, which includes member and employer contribution requirements;
- The pension plan's investment policies;
- The pension plan's fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- The net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes;
- Significant assumptions and methods used to calculate the total pension liability;
- Inputs to the discount rates; and
- Certain information about mortality assumptions and the dates of experience studies.

Retirement systems that issue stand-alone financial statements are required to disclose additional information in accordance with GASB Statement No. 67. This information includes:

- The composition of the pension plan's board and the authority under which benefit terms may be amended;
- A description of how fair value is determined;
- Information regarding certain reserves and investments, which include concentrations of investments greater than or equal to 5%, receivables, and insurance contracts excluded from plan assets; and
- Annual money-weighted rate of return.

## Required Supplementary Information

GASB Statement No. 67 requires a 10-year fiscal history of:

- Sources of changes in the net pension liability;
- Information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- A comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

## Discussion

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### Timing of the Valuation

An actuarial valuation to determine the total pension liability is required to be performed at least every two years. The net pension liability and pension expense should be measured as of the pension plan's fiscal year end (measurement date) on a date that is within the employer's prior fiscal year. If the actuarial valuation used to determine the total pension liability is not calculated as of the measurement date, the total pension liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2019 and a measurement date of July 1, 2019.

### Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year mixed maturity general obligation bonds with an average Standard & Poor's Corp.'s AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.13% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 7.50%.

## SECTION B

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### **FINANCIAL STATEMENTS**

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Public Employees Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

# Pension Expense under GASB Statement No. 68

## Total for All Employers

### Fiscal Year Ended June 30, 2019

A. Expense			Public Safety		Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 163,389,573	\$ 2,025,437	\$ 5,697,742	\$ 1,070,921	\$ 172,183,673
2. Interest on the Total Pension Liability	285,846,574	2,939,096	5,287,708	627,623	294,701,001
3. Current-Period Benefit Changes	-	-	-	-	-
4. Employee Contributions (made negative for addition here) <sup>1</sup>	(82,054,235)	(691,020)	(2,223,099)	(464,923)	(85,433,277)
5. Projected Earnings on Plan Investments (made negative for addition here)	(219,367,500)	(4,109,640)	(4,750,279)	(696,270)	(228,923,689)
6. Pension Plan Administrative Expense	2,455,262	11,386	51,719	12,937	2,531,304
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	1,679,310	-	(1,673,669)	-	5,641
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	24,229,123	(715,707)	1,561,141	521,052	25,595,609
9. Recognition of Outflow (Inflow) of Resources due to Assets	37,620,045	695,289	449,437	47,727	38,812,498
<b>10. Total Pension Expense</b>	<b>\$ 213,798,152</b>	<b>\$ 154,841</b>	<b>\$ 4,400,700</b>	<b>\$ 1,119,067</b>	<b>\$ 219,472,760</b>

<sup>1</sup> Includes repurchases of service credit.

# Pension Expense under GASB Statement No. 68

## Total for All Employers

### Fiscal Year Ended June 30, 2019

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Differences between expected and actual experience and changes in assumptions are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees who are provided with pensions through the pension plan (active employees and inactive employees) determined as of the end of the measurement period.

Shown in the chart below are the expected remaining service lives of all active employees in the plan at the beginning of the current measurement period, and the total plan membership (active employees and inactive employees). As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows or resources established in the current measurement period in years is calculated by dividing the two results (and using the greater of the result and 1.0000).

	Main System	Judges	Public Safety	
			with Prior Main Service System	without Prior Main Service System
1. Expected remaining service lives of all active employees in the plan*	251,836	505	6,578	1,624
2. Total plan membership (active employees and inactive employees)	47,799	116	1,104	302
3. Average of the expected remaining service lives (1./2.)	5.2686	4.3537	5.9581	5.3789

*\*Fractional years used in the calculation of the average of the remaining service lives are not shown.*

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

### GASB Statement No. 68 – Total for All Employers

#### Fiscal Year Ended June 30, 2019

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### Total PERS

#### A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 2,302,113	\$ 216,773,680	\$ (214,471,567)
2. Assumption Changes	450,407,881	388,613,423	61,794,458
3. Net Difference between projected and actual earnings on pension plan investments	21,139,502	-	21,139,502
<b>4. Total</b>	<b>\$ 473,849,496</b>	<b>\$ 605,387,103</b>	<b>\$ (131,537,607)</b>

#### B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2020	41,570,933
2021	13,773,759
2022	(42,464,404)
2023	(108,919,003)
2024	(35,498,892)
Thereafter	-
<b>Total</b>	<b>\$ (131,537,607)</b>

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

### GASB Statement No. 68 – Total for All Employers

#### Fiscal Year Ended June 30, 2019

### Main System

#### A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 694,066	\$ 212,708,764	\$ (212,014,698)
2. Assumption Changes	437,972,613	376,037,428	61,935,185
3. Net Difference between projected and actual earnings on pension plan investments	20,420,337	-	20,420,337
<b>4. Total</b>	<b>\$ 459,087,016</b>	<b>\$ 588,746,192</b>	<b>\$ (129,659,176)</b>

#### B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2020	\$ 39,370,697
2021	13,467,574
2022	(41,698,747)
2023	(107,252,693)
2024	(33,546,007)
Thereafter	-
<b>Total</b>	<b>\$ (129,659,176)</b>

### Judges

#### A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ -	\$ 2,020,223	\$ (2,020,223)
2. Assumption Changes	2,285,016	3,081,961	(796,945)
3. Net Difference between projected and actual earnings on pension plan investments	314,395	-	314,395
<b>4. Total</b>	<b>\$ 2,599,411</b>	<b>\$ 5,102,184</b>	<b>\$ (2,502,773)</b>

#### B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2020	\$ (134,876)
2021	(1,268,083)
2022	(985,089)
2023	(114,725)
2024	-
Thereafter	-
<b>Total</b>	<b>\$ (2,502,773)</b>

# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2019

## Public Safety with Prior Main System Service

### A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 1,520,484	\$ 1,454,516	\$ 65,968
2. Assumption Changes	8,524,615	8,658,233	(133,618)
3. Net Difference between projected and actual earnings on pension plan investments	335,960	-	335,960
<b>4. Total</b>	<b>\$ 10,381,059</b>	<b>\$ 10,112,749</b>	<b>\$ 268,310</b>

### B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2020	\$ 1,788,231
2021	1,214,298
2022	422,348
2023	(1,310,961)
2024	(1,845,606)
Thereafter	-
<b>Total</b>	<b>\$ 268,310</b>

## Public Safety without Prior Main System Service

### A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 87,563	\$ 590,177	\$ (502,614)
2. Assumption Changes	1,625,637	835,801	789,836
3. Net Difference between projected and actual earnings on pension plan investments	68,810	-	68,810
<b>4. Total</b>	<b>\$ 1,782,010</b>	<b>\$ 1,425,978</b>	<b>\$ 356,032</b>

### B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2020	\$ 546,881
2021	359,970
2022	(202,916)
2023	(240,624)
2024	(107,279)
Thereafter	-
<b>Total</b>	<b>\$ 356,032</b>



# Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Reporting Periods

## Total PERS

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 25,782,859	Varies by Plan	\$ 138,076	\$ 18,040,370	\$ 4,438,531	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -
2015	4,395,805	Varies by Plan	787,792	2,032,027	779,083	796,903	780,488	7,304	-	-	-
2016	(7,658,109)	Varies by Plan	(2,177,233)	(2,740,438)	(1,370,219)	(1,370,219)	(1,219,796)	(957,437)	-	-	-
2017	(3,612,020)	Varies by Plan	(1,278,794)	(777,742)	(777,742)	(777,742)	(777,742)	(377,412)	(123,640)	-	-
2018	(65,345,796)	Varies by Plan	(41,061,960)	-	(12,141,918)	(12,141,918)	(12,141,918)	(12,141,918)	(11,944,987)	(4,833,137)	-
2019	(210,895,384)	Varies by Plan	(170,879,448)	-	-	(40,015,936)	(40,015,936)	(40,015,936)	(40,015,936)	(39,949,385)	(10,882,255)
Total			(214,471,567)	16,554,217	(9,072,265)	(50,343,030)	(53,273,922)	(53,448,305)	(52,084,563)	(44,782,522)	(10,882,255)

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	(12,160,729)	(38,751,853)	(12,845,129)	(12,391,929)	(12,142,840)	(17,889)	-	-	-
2016	108,139,418	Varies by Plan	34,459,006	36,840,206	18,420,103	18,420,103	18,531,337	15,927,669	-	-	-
2017	741,491,982	Varies by Plan	336,975,996	134,838,662	134,838,662	134,838,662	134,838,662	133,683,255	68,454,079	-	-
2018	125,224,437	Varies by Plan	78,905,825	-	23,159,306	23,159,306	23,159,306	23,159,306	23,037,121	9,550,092	-
2019	(464,473,143)	Varies by Plan	(376,385,640)	-	-	(88,087,503)	(88,087,503)	(88,087,503)	(88,087,503)	(87,506,494)	(24,616,637)
Total			61,794,458	132,927,015	163,572,942	75,938,639	76,298,962	84,664,838	3,403,697	(77,956,402)	(24,616,637)

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (159,724,630)	5.00	\$ -	\$ (127,779,704)	\$ (31,944,926)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	101,333,015	5.00	-	60,799,806	20,266,602	20,266,607	-	-	-	-	-
2016	179,943,347	5.0000	35,988,671	71,977,338	35,988,669	35,988,669	35,988,671	-	-	-	-
2017	(118,296,196)	5.0000	(47,318,476)	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,236)	-	-	-
2018	(38,017,285)	5.0000	(22,810,371)	-	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	-	-
2019	69,099,597	5.0000	55,279,678	-	-	13,819,919	13,819,919	13,819,919	13,819,919	13,819,921	-
Total			21,139,502	(18,661,800)	(6,952,352)	38,812,498	18,545,893	(17,442,774)	6,216,462	13,819,921	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (133,941,771)	Varies by Type	\$ 138,076	\$ (109,739,334)	\$ (27,506,395)	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -
2015	29,579,180	Varies by Type	(11,372,937)	24,079,980	8,200,556	8,671,581	(11,362,352)	(10,585)	-	-	-
2016	280,424,656	Varies by Type	68,270,444	106,077,106	53,038,553	53,038,553	53,300,212	14,970,232	-	-	-
2017	619,583,766	Varies by Type	288,378,726	110,401,680	110,401,680	110,401,680	110,401,680	109,646,607	68,330,439	-	-
2018	21,861,356	Varies by Type	15,033,494	-	3,413,931	3,413,931	3,413,931	3,413,931	3,488,677	4,716,955	-
2019	(606,268,930)	Varies by Type	(491,985,410)	-	-	(114,283,520)	(114,283,520)	(114,283,520)	(114,283,520)	(113,635,958)	(35,498,892)
Total			(131,537,607)	130,819,432	147,548,325	64,408,107	41,570,933	13,773,759	(42,464,404)	(108,919,003)	(35,498,892)

# Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Reporting Periods

## Main System

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience											
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 24,957,025	5.70	\$ -	\$ 17,513,700	\$ 4,378,425	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,235,236	5.98	694,066	2,124,702	708,234	708,234	694,066	-	-	-	-
2016	(10,881,976)	5.8568	(3,449,948)	(3,716,014)	(1,858,007)	(1,858,007)	(1,858,007)	(1,591,941)	-	-	-
2017	(812,730)	5.5110	(370,308)	(147,474)	(147,474)	(147,474)	(147,474)	(147,474)	(75,360)	-	-
2018	(63,290,278)	5.4093	(39,889,736)	-	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(4,788,923)	-
2019	(208,589,919)	5.2686	(168,998,772)	-	-	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(10,634,184)
Total			(212,014,698)	15,774,914	(8,619,093)	(49,523,765)	(52,602,833)	(53,030,833)	(51,366,778)	(44,380,070)	(10,634,184)

  

Increase (Decrease) in Pension Expense Arising from changes in assumptions											
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ -	5.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(72,748,598)	5.98	(11,922,013)	(36,495,951)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-	-
2016	108,344,338	5.8568	34,348,750	36,997,794	18,498,897	18,498,897	18,498,897	15,849,853	-	-	-
2017	718,062,723	5.5110	327,173,925	130,296,266	130,296,266	130,296,266	130,296,266	130,296,266	66,581,393	-	-
2018	121,297,818	5.4093	76,449,938	-	22,423,940	22,423,940	22,423,940	22,423,940	22,423,940	9,178,118	-
2019	(449,416,313)	5.2686	(364,115,415)	-	-	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)
Total			61,935,185	130,798,109	159,053,786	73,752,888	73,996,192	83,269,161	3,704,435	(76,122,780)	(22,911,823)

  

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments											
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (154,875,241)	5.00	\$ -	\$ (123,900,192)	\$ (30,975,049)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	98,213,520	5.00	-	58,928,109	19,642,703	19,642,708	-	-	-	-	-
2016	173,740,466	5.0000	34,748,094	69,496,186	34,748,093	34,748,093	34,748,094	-	-	-	-
2017	(113,671,753)	5.0000	(45,468,700)	(22,734,351)	(22,734,351)	(22,734,351)	(22,734,351)	(22,734,349)	-	-	-
2018	(36,432,804)	5.0000	(21,859,682)	-	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,560)	-	-
2019	66,250,781	5.0000	53,000,625	-	-	13,250,156	13,250,156	13,250,156	13,250,156	13,250,157	-
Total			20,420,337	(18,210,248)	(6,605,165)	37,620,045	17,977,338	(16,770,754)	5,963,596	13,250,157	-

  

Increase (Decrease) in Pension Expense Arising from All Sources											
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (129,918,216)	Varies by Type	\$ -	\$ (106,386,492)	\$ (26,596,624)	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -	\$ -
2015	29,700,158	Varies by Type	(11,227,947)	24,556,860	8,185,620	8,185,625	(11,227,947)	-	-	-	-
2016	271,202,828	Varies by Type	65,646,896	102,777,966	51,388,983	51,388,983	51,388,984	14,257,912	-	-	-
2017	603,578,240	Varies by Type	281,334,917	107,414,441	107,414,441	107,414,441	107,414,441	66,506,033	-	-	-
2018	21,574,736	Varies by Type	14,700,520	-	3,437,108	3,437,108	3,437,108	3,437,109	4,389,195	-	-
2019	(591,755,451)	Varies by Type	(480,113,562)	-	-	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,888)	(33,546,007)
Total			(129,659,176)	128,362,775	143,829,528	61,849,168	39,370,697	13,467,574	(41,698,747)	(107,252,693)	(33,546,007)

# Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Reporting Periods

## Judges

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 340,738	3.38	\$ -	\$ 340,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(75,927)	3.92	-	(58,107)	(17,820)	-	-	-	-	-	-
2016	(1,055,087)	4.3761	(90,679)	(482,204)	(241,102)	(241,102)	(90,679)	-	-	-	-
2017	(2,410,397)	4.2897	(724,688)	(561,903)	(561,903)	(561,903)	(561,903)	(162,785)	-	-	-
2018	(1,556,919)	4.4649	(859,515)	-	(348,702)	(348,702)	(348,702)	(348,702)	(162,111)	-	-
2019	(448,314)	4.3537	(345,341)	-	-	(102,973)	(102,973)	(102,973)	(102,973)	(36,422)	-
Total			(2,020,223)	(761,476)	(1,169,527)	(1,254,680)	(1,104,257)	(614,460)	(265,084)	(36,422)	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,931,030)	3.92	-	(1,477,830)	(453,200)	-	-	-	-	-	-
2016	(780,206)	4.3761	(67,054)	(356,576)	(178,288)	(178,288)	(67,054)	-	-	-	-
2017	6,201,124	4.2897	1,864,369	1,445,585	1,445,585	1,445,585	1,445,585	418,784	-	-	-
2018	761,957	4.4649	420,647	-	170,655	170,655	170,655	170,655	79,337	-	-
2019	(3,913,886)	4.3537	(3,014,907)	-	-	(898,979)	(898,979)	(898,979)	(898,979)	(317,970)	-
Total			(796,945)	(388,821)	984,752	538,973	650,207	(309,540)	(819,642)	(317,970)	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (3,029,943)	5.00	\$ -	\$ (2,423,956)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,880,585	5.00	-	1,128,351	376,117	376,117	-	-	-	-	-
2016	3,316,272	5.0000	663,256	1,326,508	663,254	663,254	663,256	-	-	-	-
2017	(2,218,591)	5.0000	(887,437)	(443,718)	(443,718)	(443,718)	(443,718)	(443,719)	-	-	-
2018	(700,149)	5.0000	(420,089)	-	(140,030)	(140,030)	(140,030)	(140,030)	(140,029)	-	-
2019	1,198,331	5.0000	958,665	-	-	239,666	239,666	239,666	239,666	239,667	-
Total			314,395	(412,815)	(150,364)	695,289	319,174	(344,083)	99,637	239,667	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (2,689,205)	Varies by Type	\$ -	\$ (2,083,218)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(126,372)	Varies by Type	-	(407,586)	(94,903)	376,117	-	-	-	-	-
2016	1,480,979	Varies by Type	505,523	487,728	243,864	243,864	505,523	-	-	-	-
2017	1,572,136	Varies by Type	252,244	439,964	439,964	439,964	439,964	(187,720)	-	-	-
2018	(1,495,111)	Varies by Type	(858,957)	-	(318,077)	(318,077)	(318,077)	(318,077)	(222,803)	-	-
2019	(3,163,869)	Varies by Type	(2,401,583)	-	-	(762,286)	(762,286)	(762,286)	(762,286)	(114,725)	-
Total			(2,502,773)	(1,563,112)	(335,139)	(20,418)	(134,876)	(1,268,083)	(985,089)	(114,725)	-

# Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Reporting Periods

## Public Safety with Prior Main System Service

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience											
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 167,797	Varies by Plan*	\$ 71,607	\$ 18,712	\$ 18,301	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -
2015	146,452	Varies by Plan*	72,632	(75,938)	74,879	74,879	72,632	-	-	-	-
2016	4,328,449	5.8647	1,376,245	1,476,102	738,051	738,051	738,051	638,194	-	-	-
2017	(357,125)	5.7816	(171,818)	(61,769)	(61,769)	(61,769)	(61,769)	(61,769)	(48,280)	-	-
2018	(308,824)	5.8355	(202,980)	-	(52,922)	(52,922)	(52,922)	(52,922)	(52,922)	(44,214)	-
2019	(1,297,486)	5.9581	(1,079,718)	-	-	(217,768)	(217,768)	(217,768)	(217,768)	(217,768)	(208,646)
Total			65,968	1,357,107	716,540	539,648	537,401	318,165	(318,970)	(261,982)	(208,646)

  

Increase (Decrease) in Pension Expense Arising from changes in assumptions											
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ -	Varies by Plan*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,249,599)	Varies by Plan*	(187,073)	(676,810)	(192,858)	(192,858)	(187,073)	-	-	-	-
2016	479,280	5.8647	152,388	163,446	81,723	81,723	81,723	70,665	-	-	-
2017	13,852,521	5.7816	6,664,620	2,395,967	2,395,967	2,395,967	2,395,967	2,395,967	1,872,686	-	-
2018	2,598,029	5.8355	1,707,607	-	445,211	445,211	445,211	445,211	445,211	371,974	-
2019	(10,179,710)	5.9581	(8,471,160)	-	-	(1,708,550)	(1,708,550)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)
Total			(133,618)	1,882,603	2,730,043	1,021,493	1,027,278	1,203,293	609,347	(1,336,576)	(1,636,960)

  

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments											
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (1,722,501)	5.00	\$ -	\$ (1,378,000)	\$ (344,501)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,129,415	5.00	-	677,649	225,883	225,883	-	-	-	-	-
2016	2,653,578	5.0000	530,714	1,061,432	530,716	530,716	530,714	-	-	-	-
2017	(2,195,663)	5.0000	(878,264)	(439,133)	(439,133)	(439,133)	(439,133)	(439,131)	-	-	-
2018	(778,125)	5.0000	(466,875)	-	(155,625)	(155,625)	(155,625)	(155,625)	(155,625)	-	-
2019	1,437,981	5.0000	1,150,385	-	-	287,596	287,596	287,596	287,596	287,597	-
Total			335,960	(78,052)	(182,660)	449,437	223,552	(307,160)	131,971	287,597	-

  

Increase (Decrease) in Pension Expense Arising from All Sources											
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2024)	Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (1,554,704)	Varies by Type	\$ 71,607	\$ (1,359,288)	\$ (326,200)	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -
2015	26,268	Varies by Type	(114,441)	(75,099)	107,904	107,904	(114,441)	-	-	-	-
2016	7,461,307	Varies by Type	2,059,347	2,700,980	1,350,490	1,350,490	1,350,488	708,859	-	-	-
2017	11,299,733	Varies by Type	5,614,538	1,895,065	1,895,065	1,895,065	1,895,065	1,895,067	1,824,406	-	-
2018	1,511,080	Varies by Type	1,037,752	-	236,664	236,664	236,664	236,664	236,664	327,760	-
2019	(10,039,215)	Varies by Type	(8,400,493)	-	-	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,721)	(1,845,606)
Total			268,310	3,161,658	3,263,923	2,010,578	1,788,231	1,214,298	422,348	(1,310,961)	(1,845,606)

\*Recognition Period was 4.75 for National Guard and 7.21 for the rest of the Public Safety with Prior Main System Service in 2014 and 2.14 for National Guard and 5.97 for the rest of the Public Safety with Prior Main System Service in 2015.

# Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Reporting Periods

## Public Safety without Prior Main System Service

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 317,299	7.59	\$ 66,469	\$ 167,220	\$ 41,805	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -
2015	90,044	6.53	21,094	41,370	13,790	13,790	13,790	7,304	-	-	-
2016	(49,495)	5.4025	(12,851)	(18,322)	(9,161)	(9,161)	(9,161)	(3,690)	-	-	-
2017	(31,768)	4.8165	(11,980)	(6,596)	(6,596)	(6,596)	(6,596)	(5,384)	-	-	-
2018	(189,775)	4.7417	(109,729)	-	(40,023)	(40,023)	(40,023)	(40,023)	(29,683)	-	-
2019	(559,665)	5.3789	(455,617)	-	-	(104,048)	(104,048)	(104,048)	(104,048)	(104,048)	(39,425)
Total			(502,614)	183,672	(185)	(104,233)	(104,233)	(121,177)	(133,731)	(104,048)	(39,425)

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(220,413)	6.53	(51,643)	(101,262)	(33,754)	(33,754)	(33,754)	(17,889)	-	-	-
2016	96,006	5.4025	24,922	35,542	17,771	17,771	17,771	7,151	-	-	-
2017	3,375,614	4.8165	1,273,082	700,844	700,844	700,844	700,844	572,238	-	-	-
2018	566,633	4.7417	327,633	-	119,500	119,500	119,500	119,500	88,633	-	-
2019	(963,234)	5.3789	(784,158)	-	-	(179,076)	(179,076)	(179,076)	(179,076)	(179,076)	(67,854)
Total			789,836	635,124	804,361	625,285	625,285	501,924	(90,443)	(179,076)	(67,854)

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ (96,945)	5.00	\$ -	\$ (77,556)	\$ (19,389)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	109,495	5.00	-	65,697	21,899	21,899	-	-	-	-	-
2016	233,031	5.0000	46,607	93,212	46,606	46,606	46,607	-	-	-	-
2017	(210,189)	5.0000	(84,075)	(42,038)	(42,038)	(42,038)	(42,038)	(42,037)	-	-	-
2018	(106,207)	5.0000	(63,725)	-	(21,241)	(21,241)	(21,241)	(21,241)	(21,243)	-	-
2019	212,504	5.0000	170,003	-	-	42,501	42,501	42,501	42,501	42,500	-
Total			68,810	39,315	(14,163)	47,727	25,829	(20,777)	21,258	42,500	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2017 & Prior	2018	2019	2020	2021	2022	2023	2024
2014	\$ 220,354	Varies by Type	\$ 66,469	\$ 89,664	\$ 22,416	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -
2015	(20,874)	Varies by Type	(30,549)	5,805	1,935	1,935	(19,964)	(10,585)	-	-	-
2016	279,542	Varies by Type	58,678	110,432	55,216	55,216	55,217	3,461	-	-	-
2017	3,133,657	Varies by Type	1,177,027	652,210	652,210	652,210	652,210	524,817	-	-	-
2018	270,651	Varies by Type	154,179	-	58,236	58,236	58,236	58,236	37,707	-	-
2019	(1,310,395)	Varies by Type	(1,069,772)	-	-	(240,623)	(240,623)	(240,623)	(240,623)	(240,624)	(107,279)
Total			356,032	858,111	790,013	568,779	546,881	359,970	(202,916)	(240,624)	(107,279)

# Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Total PERS

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ 2,302,113	\$ 21,737,760	\$ 5,973,485	\$ 4,700,836	\$ 1,619,521	\$ 682,592	\$ -	\$ -	\$ -
Changes in assumptions	450,407,881	172,035,444	176,596,359	176,596,359	176,596,359	172,770,230	91,491,200	9,550,092	-
Difference between projected and actual earnings on investments	38,582,276	25,001,330	-	38,812,498	18,545,893	-	6,216,462	13,819,921	-
Total	491,292,270	218,774,534	182,569,844	220,109,693	196,761,773	173,452,822	97,707,662	23,370,013	-

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ (216,773,680)	\$ (5,183,543)	\$ (15,045,750)	\$ (55,043,866)	\$ (54,893,443)	\$ (54,130,897)	\$ (52,084,563)	\$ (44,782,522)	\$ (10,882,255)
Changes in assumptions	(388,613,423)	(39,108,429)	(13,023,417)	(100,657,720)	(100,297,397)	(88,105,392)	(88,087,503)	(87,506,494)	(24,616,637)
Difference between projected and actual earnings on investments	(17,442,774)	(43,663,130)	(6,952,352)	-	-	(17,442,774)	-	-	-
Total	(622,829,877)	(87,955,102)	(35,021,519)	(155,701,586)	(155,190,840)	(159,679,063)	(140,172,066)	(132,289,016)	(35,498,892)

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Total Liabilities	\$ (152,677,109)	\$ 149,481,232	\$ 154,500,677	\$ 25,595,609	\$ 23,025,040	\$ 31,216,533	\$ (48,680,866)	\$ (122,738,924)	\$ (35,498,892)
Total Assets	21,139,502	(18,661,800)	(6,952,352)	38,812,498	18,545,893	(17,442,774)	6,216,462	13,819,921	-
Total	(131,537,607)	130,819,432	147,548,325	64,408,107	41,570,933	13,773,759	(42,464,404)	(108,919,003)	(35,498,892)

# Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Main System

	Total Deferred (2020-2024)	Outflow of Resources Recognized in Year Ending June 30							
		2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ 694,066	\$ 19,638,402	\$ 5,086,659	\$ 3,773,134	\$ 694,066	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	437,972,613	167,294,060	171,219,103	171,219,103	171,219,103	168,570,059	89,005,333	9,178,118	-
Difference between projected and actual earnings on investments	37,191,091	24,097,145	-	37,620,045	17,977,338	-	5,963,596	13,250,157	-
Total	475,857,770	211,029,607	176,305,762	212,612,282	189,890,507	168,570,059	94,968,929	22,428,275	-

  

	Total Deferred (2020-2024)	(Inflows) of Resources Recognized in Year Ending June 30							
		2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ (212,708,764)	\$ (3,863,488)	\$ (13,705,752)	\$ (53,296,899)	\$ (53,296,899)	\$ (53,030,833)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)
Changes in assumptions	(376,037,428)	(36,495,951)	(12,165,317)	(97,466,215)	(97,222,911)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)
Difference between projected and actual earnings on investments	(16,770,754)	(42,307,393)	(6,605,165)	-	-	(16,770,754)	-	-	-
Total	(605,516,946)	(82,666,832)	(32,476,234)	(150,763,114)	(150,519,810)	(155,102,485)	(136,667,676)	(129,680,968)	(33,546,007)

  

	Total Deferred (2020-2024)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Total Liabilities	\$ (150,079,513)	\$ 146,573,023	\$ 150,434,693	\$ 24,229,123	\$ 21,393,359	\$ 30,238,328	\$ (47,662,343)	\$ (120,502,850)	\$ (33,546,007)
Total Assets	20,420,337	(18,210,248)	(6,605,165)	37,620,045	17,977,338	(16,770,754)	5,963,596	13,250,157	-
Total	(129,659,176)	128,362,775	143,829,528	61,849,168	39,370,697	13,467,574	(41,698,747)	(107,252,693)	(33,546,007)

# Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Judges

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ -	\$ 340,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	2,285,016	1,445,585	1,616,240	1,616,240	1,616,240	589,439	79,337	-	-
Difference between projected and actual earnings on investments	658,478	433,382	-	695,289	319,174	-	99,637	239,667	-
Total	2,943,494	2,219,705	1,616,240	2,311,529	1,935,414	589,439	178,974	239,667	-

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ (2,020,223)	\$ (1,102,214)	\$ (1,169,527)	\$ (1,254,680)	\$ (1,104,257)	\$ (614,460)	\$ (265,084)	\$ (36,422)	\$ -
Changes in assumptions	(3,081,961)	(1,834,406)	(631,488)	(1,077,267)	(966,033)	(898,979)	(898,979)	(317,970)	-
Difference between projected and actual earnings on investments	(344,083)	(846,197)	(150,364)	-	-	(344,083)	-	-	-
Total	(5,446,267)	(3,782,817)	(1,951,379)	(2,331,947)	(2,070,290)	(1,857,522)	(1,164,063)	(354,392)	-

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Total Liabilities	\$ (2,817,168)	\$ (1,150,297)	\$ (184,775)	\$ (715,707)	\$ (454,050)	\$ (924,000)	\$ (1,084,726)	\$ (354,392)	\$ -
Total Assets	314,395	(412,815)	(150,364)	695,289	319,174	(344,083)	99,637	239,667	-
Total	(2,502,773)	(1,563,112)	(335,139)	(20,418)	(134,876)	(1,268,083)	(985,089)	(114,725)	-



# Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Public Safety with Prior Main System Service

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ 1,520,484	\$ 1,550,030	\$ 831,231	\$ 872,107	\$ 869,860	\$ 650,624	\$ -	\$ -	\$ -
Changes in assumptions	8,524,615	2,559,413	2,922,901	2,922,901	2,922,901	2,911,843	2,317,897	371,974	-
Difference between projected and actual earnings on investments	643,120	412,099	-	449,437	223,552	-	131,971	287,597	-
Total	10,688,219	4,521,542	3,754,132	4,244,445	4,016,313	3,562,467	2,449,868	659,571	-

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Difference between expected and actual experience	\$ (1,454,516)	\$ (192,923)	\$ (114,691)	\$ (332,459)	\$ (332,459)	\$ (332,459)	\$ (318,970)	\$ (261,982)	\$ (208,646)
Changes in assumptions	(8,658,233)	(676,810)	(192,858)	(1,901,408)	(1,895,623)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)
Difference between projected and actual earnings on investments	(307,160)	(490,151)	(182,660)	-	-	(307,160)	-	-	-
Total	(10,419,909)	(1,359,884)	(490,209)	(2,233,867)	(2,228,082)	(2,348,169)	(2,027,520)	(1,970,532)	(1,845,606)

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024
Total Liabilities	\$ (67,650)	\$ 3,239,710	\$ 3,446,583	\$ 1,561,141	\$ 1,564,679	\$ 1,521,458	\$ 290,377	\$ (1,598,558)	\$ (1,845,606)
Total Assets	335,960	(78,052)	(182,660)	449,437	223,552	(307,160)	131,971	287,597	-
Total	268,310	3,161,658	3,263,923	2,010,578	1,788,231	1,214,298	422,348	(1,310,961)	(1,845,606)

# Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

## Public Safety without Prior Main System Service

	Total		Outflow of Resources							
	Deferred		Recognized in Year Ending June 30							
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024	
Difference between expected and actual experience	\$ 87,563	\$ 208,590	\$ 55,595	\$ 55,595	\$ 55,595	\$ 31,968	\$ -	\$ -	\$ -	-
Changes in assumptions	1,625,637	736,386	838,115	838,115	838,115	698,889	88,633	-	-	-
Difference between projected and actual earnings on investments	89,587	58,704	-	47,727	25,829	-	21,258	42,500	-	-
Total	1,802,787	1,003,680	893,710	941,437	919,539	730,857	109,891	42,500	-	-

  

	Total		(Inflows) of Resources							
	Deferred		Recognized in Year Ending June 30							
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024	
Difference between expected and actual experience	\$ (590,177)	\$ (24,918)	\$ (55,780)	\$ (159,828)	\$ (159,828)	\$ (153,145)	\$ (133,731)	\$ (104,048)	\$ (39,425)	-
Changes in assumptions	(835,801)	(101,262)	(33,754)	(212,830)	(212,830)	(196,965)	(179,076)	(179,076)	(67,854)	-
Difference between projected and actual earnings on investments	(20,777)	(19,389)	(14,163)	-	-	(20,777)	-	-	-	-
Total	(1,446,755)	(145,569)	(103,697)	(372,658)	(372,658)	(370,887)	(312,807)	(283,124)	(107,279)	-

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities							
	Deferred		Recognized in Year Ending June 30							
	(2020-2024)	2017 & Prior	2018	2019	2020	2021	2022	2023	2024	
Total Liabilities	\$ 287,222	\$ 818,796	\$ 804,176	\$ 521,052	\$ 521,052	\$ 380,747	\$ (224,174)	\$ (283,124)	\$ (107,279)	-
Total Assets	68,810	39,315	(14,163)	47,727	25,829	(20,777)	21,258	42,500	-	-
Total	356,032	858,111	790,013	568,779	546,881	359,970	(202,916)	(240,624)	(107,279)	-

## Statement of Fiduciary Net Position

	<b>Fiscal Year Ending</b>	
	<b>June 30, 2018</b>	<b>June 30, 2019</b>
<b>Assets</b>		
Cash	\$ 11,301,737	\$ 13,612,534
Receivables		
Contribution receivable	14,193,652	13,105,664
Interest receivable	6,296,252	9,617,806
Due from other fiduciary funds	34,500	0
Due from Uniform Group Insurance Plan	17,589	0
Due from other state agencies	100	0
Total receivables	<u>20,542,093</u>	<u>22,723,470</u>
Investments		
External Investment Pool	2,939,020,149	3,061,908,623
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	<u>2,939,020,149</u>	<u>3,061,908,623</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	8,669,464	9,977,140
Capital assets (net of depreciation/ amortization)	911,390	521,286
Total assets	<u>2,980,444,833</u>	<u>3,108,743,053</u>
<b>Liabilities</b>		
Salaries payable	103,777	99,247
Accounts payable	1,343,043	1,844,752
Due to other fiduciary funds	37,688	-
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	8,669,464	9,977,140
Due to other state agencies	14,053	11,948
Accrued compensated absences	96,532	78,885
Total liabilities	<u>10,264,557</u>	<u>12,011,972</u>
<b>Net position restricted for pensions</b>	<u>\$ 2,970,180,276</u>	<u>\$ 3,096,731,081</u>

# Statement of Changes in Fiduciary Net Position

Fiscal Year Ending

	June 30, 2018					June 30, 2019				
	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS
<b>Additions</b>										
Contributions:										
From employer	\$ 75,666,300	\$ 1,413,703	\$ 3,175,608	\$ 471,598	\$ 80,727,209	\$ 75,730,260	\$ 1,425,454	\$ 3,762,300	\$ 670,304	\$ 81,588,318
From employee	74,724,651	645,523	1,800,628	315,387	77,486,189	74,974,506	650,888	2,125,963	462,223	78,213,580
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(434,925)	-	434,925	-	-	(1,673,669)	-	1,673,669	-	-
Total contributions	149,956,026	2,059,226	5,411,161	786,985	158,213,398	149,031,097	2,076,342	7,561,932	1,132,527	159,801,898
Investment income:	238,909,685	4,519,431	4,846,113	668,416	248,943,645	152,904,850	2,911,309	3,312,298	483,766	159,612,223
Securities Lending Income	221,536	-	-	-	221,536	211,869	-	-	-	211,869
Repurchase service credit	19,160,584	209,119	125,220	490,049	19,984,972	7,079,729	40,132	97,136	2,700	7,219,697
Miscellaneous income	(24,440)	-	-	-	(24,440)	(5,641)	-	-	-	(5,641)
Total additions	408,223,391	6,787,776	10,382,494	1,945,450	427,339,111	309,221,904	5,027,783	10,971,366	1,618,993	326,840,046
<b>Deductions</b>										
Total benefits, refunds and transfers	177,047,022	2,859,557	2,500,385	114,699	182,521,663	191,905,089	3,055,052	2,642,826	154,970	197,757,937
Administrative expenses	2,403,046	11,067	48,360	10,288	2,472,761	2,455,262	11,386	51,719	12,937	2,531,304
Total deductions	179,450,068	2,870,624	2,548,745	124,987	184,994,424	194,360,351	3,066,438	2,694,545	167,907	200,289,241
Change in net position	228,773,323	3,917,152	7,833,749	1,820,463	242,344,687	114,861,553	1,961,345	8,276,821	1,451,086	126,550,805
<b>Net position restricted for pensions</b>										
Beginning of year	2,620,545,752	49,576,578	51,024,228	6,689,031	2,727,835,589	2,849,319,075	53,493,730	58,857,977	8,509,494	2,970,180,276
End of year	\$ 2,849,319,075	\$ 53,493,730	\$ 58,857,977	\$ 8,509,494	\$ 2,970,180,276	\$ 2,964,180,628	\$ 55,455,075	\$ 67,134,798	\$ 9,960,580	\$ 3,096,731,081

## SECTION C

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### **REQUIRED SUPPLEMENTARY INFORMATION**

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Public Employees Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

# Schedule of Changes in Net Pension Liability and Related Ratio Current Period

## Fiscal Year Ended June 30, 2019

	Public Safety					Total PERS
	Main System	Judges	with Prior Main System Service	without Prior Main System Service		
<b>Total Pension Liability</b>						
Service Cost	\$ 163,389,573	\$ 2,025,437	\$ 5,697,742	\$ 1,070,921	\$	172,183,673
Interest on the Total Pension Liability	285,846,574	2,939,096	5,287,708	627,623		294,701,001
Benefit Changes <sup>1</sup>	-	-	-	-		-
Difference between Expected and Actual Experience	(208,589,919)	(448,314)	(1,297,486)	(559,665)		(210,895,384)
Assumption Changes <sup>2</sup>	(449,416,313)	(3,913,886)	(10,179,710)	(963,234)		(464,473,143)
Benefit payments and refunds	(191,905,089)	(3,055,052)	(2,642,826)	(154,970)		(197,757,937)
Net Change in Total Pension Liability	\$ (400,675,174)	\$ (2,452,719)	\$ (3,134,572)	\$ 20,675	\$	(406,241,790)
Total Pension Liability - Beginning <sup>3</sup>	4,536,928,161	47,011,600	82,162,213	9,479,781		4,675,581,755
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,136,252,987</b>	<b>\$ 44,558,881</b>	<b>\$ 79,027,641</b>	<b>\$ 9,500,456</b>	<b>\$</b>	<b>4,269,339,965</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 75,730,260	\$ 1,425,454	\$ 3,762,300	\$ 670,304	\$	81,588,318
Employee Contributions	74,974,506	650,888	2,125,963	462,223		78,213,580
Contribution - Service Credit Repurchase	7,079,729	40,132	97,136	2,700		7,219,697
Pension Plan Net Investment Income	153,116,719	2,911,309	3,312,298	483,766		159,824,092
Benefit Payments and Refunds	(191,905,089)	(3,055,052)	(2,642,826)	(154,970)		(197,757,937)
Pension Plan Administrative Expense	(2,455,262)	(11,386)	(51,719)	(12,937)		(2,531,304)
Transfers and Other Income	(1,679,310)	-	1,673,669	-		(5,641)
Net Change in Plan Fiduciary Net Position	\$ 114,861,553	\$ 1,961,345	\$ 8,276,821	\$ 1,451,086	\$	126,550,805
Plan Fiduciary Net Position - Beginning	2,849,319,075	53,493,730	58,857,977	8,509,494		2,970,180,276
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,964,180,628</b>	<b>\$ 55,455,075</b>	<b>\$ 67,134,798</b>	<b>\$ 9,960,580</b>	<b>\$</b>	<b>3,096,731,081</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,172,072,359</b>	<b>\$ (10,896,194)</b>	<b>\$ 11,892,843</b>	<b>\$ (460,124)</b>	<b>\$</b>	<b>1,172,608,884</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
	71.66%	124.45%	84.95%	104.84%		72.53%
<b>Covered Employee Payroll</b>	<b>\$ 1,040,170,174</b>	<b>\$ 8,164,306</b>	<b>\$ 40,291,954</b>	<b>\$ 9,789,712</b>	<b>\$</b>	<b>1,098,416,146</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>						
	112.68%	(133.46)%	29.52%	(4.70)%		106.75%

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption.

<sup>3</sup> The total pension liability is based on a single discount rate of 6.32% for the beginning of the fiscal year and 7.50% for the end of the fiscal year.

The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

### Total PERS

Fiscal year ending June 30,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 172,183,673	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	294,701,001	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes <sup>1</sup>	-	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Assumption Changes <sup>2</sup>	(464,473,143)	125,224,437	741,491,982	108,139,418	(76,152,255)	-
Benefit payments and refunds	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ (406,241,790)	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning <sup>3</sup>	4,675,581,755	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,269,339,965</b>	<b>\$ 4,675,581,755</b>	<b>\$ 4,354,371,690</b>	<b>\$ 3,396,565,467</b>	<b>\$ 3,052,446,539</b>	<b>\$ 2,918,552,143</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	78,213,580	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	7,219,697	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	159,824,092	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,531,304)	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	(5,641)	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	126,550,805	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	2,970,180,276	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,096,731,081</b>	<b>\$ 2,970,180,276</b>	<b>\$ 2,727,835,589</b>	<b>\$ 2,414,895,657</b>	<b>\$ 2,371,710,809</b>	<b>\$ 2,281,582,863</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,172,608,884</b>	<b>\$ 1,705,401,479</b>	<b>\$ 1,626,536,101</b>	<b>\$ 981,669,810</b>	<b>\$ 680,735,730</b>	<b>\$ 636,969,280</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
of Total Pension Liability	72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,098,416,146	\$ 1,075,957,954	\$ 1,063,371,798	\$ 1,048,548,467	\$ 973,536,402	\$ 888,452,060
<b>Net Pension Liability as a Percentage</b>						
of Covered Employee Payroll	106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017, 2018 and 2019), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019 and 7.50% at the end fiscal year 2019.

The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

### Main System

Fiscal year ending June 30,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 163,389,573	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes <sup>1</sup>	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Assumption Changes <sup>2</sup>	(449,416,313)	121,297,818	718,062,723	108,344,338	(72,748,598)	-
Benefit payments and refunds	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ (400,675,174)	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning <sup>3</sup>	4,536,928,161	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,136,252,987</b>	<b>\$ 4,536,928,161</b>	<b>\$ 4,227,873,933</b>	<b>\$ 3,299,381,100</b>	<b>\$ 2,976,071,808</b>	<b>\$ 2,846,579,777</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	74,974,506	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	7,079,729	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	153,116,719	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,455,262)	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	(1,679,310)	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	114,861,553	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	2,849,319,075	2,620,545,753	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,964,180,628</b>	<b>\$ 2,849,319,075</b>	<b>\$ 2,620,545,753</b>	<b>\$ 2,324,783,623</b>	<b>\$ 2,296,088,880</b>	<b>\$ 2,211,858,402</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,172,072,359</b>	<b>\$ 1,687,609,086</b>	<b>\$ 1,607,328,180</b>	<b>\$ 974,597,477</b>	<b>\$ 679,982,928</b>	<b>\$ 634,721,375</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
of Total Pension Liability	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,040,170,174	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
<b>Net Pension Liability as a Percentage</b>						
of Covered Employee Payroll	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017, 2018 and 2019), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019 and 7.50% at the end fiscal year 2019.

The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.



# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

### Judges

Fiscal year ending June 30,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 2,025,437	\$ 1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	2,939,096	2,920,215	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-	-	-
Difference between Expected and Actual Experience	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Assumption Changes <sup>1</sup>	(3,913,886)	761,957	6,201,124	(780,206)	(1,931,030)	-
Benefit payments and refunds	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ (2,452,719)	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning <sup>2</sup>	47,011,600	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 44,558,881</b>	<b>\$ 47,011,600</b>	<b>\$ 45,789,468</b>	<b>\$ 39,819,443</b>	<b>\$ 39,381,443</b>	<b>\$ 38,989,792</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 1,425,454	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	650,888	645,523	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	40,132	209,119	-	111,586	143,801	180,146
Pension Plan Net Investment Income	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	53,493,730	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 55,455,075</b>	<b>\$ 53,493,730</b>	<b>\$ 49,576,578</b>	<b>\$ 44,269,616</b>	<b>\$ 44,137,412</b>	<b>\$ 42,713,635</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ (10,896,194)</b>	<b>\$ (6,482,130)</b>	<b>\$ (3,787,110)</b>	<b>\$ (4,450,173)</b>	<b>\$ (4,755,969)</b>	<b>\$ (3,723,843)</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
<b>of Total Pension Liability</b>	<b>124.45 %</b>	<b>113.79 %</b>	<b>108.27 %</b>	<b>111.18 %</b>	<b>112.08 %</b>	<b>109.55 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 8,164,306</b>	<b>\$ 8,008,841</b>	<b>\$ 7,866,090</b>	<b>\$ 7,937,062</b>	<b>\$ 6,964,502</b>	<b>\$ 6,598,981</b>
<b>Net Pension Liability as a Percentage</b>						
<b>of Covered Employee Payroll</b>	<b>(133.46)%</b>	<b>(80.94)%</b>	<b>(48.14)%</b>	<b>(56.07)%</b>	<b>(68.29)%</b>	<b>(56.43)%</b>

<sup>1</sup>Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017, 2018 and 2019), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>2</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019 and 7.50% at the end fiscal year 2019.

The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

### Public Safety with Prior Main System Service

Fiscal year ending June 30,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 5,697,742	\$ 4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes <sup>1</sup>	-	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes <sup>2</sup>	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ (3,134,572)	\$ 9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning <sup>3</sup>	82,162,213	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 79,027,641</b>	<b>\$ 82,162,213</b>	<b>\$ 73,040,417</b>	<b>\$ 53,865,148</b>	<b>\$ 34,317,782</b>	<b>\$ 30,791,599</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 3,762,300	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	8,276,821	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	58,857,977	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 67,134,798</b>	<b>\$ 58,857,977</b>	<b>\$ 51,024,228</b>	<b>\$ 42,406,694</b>	<b>\$ 28,691,976</b>	<b>\$ 24,806,508</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 11,892,843</b>	<b>\$ 23,304,236</b>	<b>\$ 22,016,189</b>	<b>\$ 11,458,454</b>	<b>\$ 5,625,806</b>	<b>\$ 5,985,091</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
of Total Pension Liability	84.95 %	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 40,291,954	\$ 34,521,069	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
<b>Net Pension Liability as a Percentage</b>						
of Covered Employee Payroll	29.52 %	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017, 2018 and 2019), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019 and 7.50% at the end fiscal year 2019. The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

# Schedules of Required Supplementary Information

## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

### Public Safety without Prior Main System Service

Fiscal year ending June 30,	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-	-
Difference between Expected and Actual Experience	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Assumption Changes <sup>1</sup>	(963,234)	566,633	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning <sup>2</sup>	9,479,781	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 9,500,456</b>	<b>\$ 9,479,781</b>	<b>\$ 7,667,872</b>	<b>\$ 3,499,776</b>	<b>\$ 2,675,506</b>	<b>\$ 2,190,975</b>
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	8,509,494	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 9,960,580</b>	<b>\$ 8,509,494</b>	<b>\$ 6,689,031</b>	<b>\$ 3,435,724</b>	<b>\$ 2,792,541</b>	<b>\$ 2,204,318</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ (460,124)</b>	<b>\$ 970,287</b>	<b>\$ 978,841</b>	<b>\$ 64,052</b>	<b>\$ (117,035)</b>	<b>\$ (13,343)</b>
<b>Plan Fiduciary Net Position as a Percentage</b>						
of Total Pension Liability	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 9,789,712	\$ 6,110,843	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
<b>Net Pension Liability as a Percentage</b>						
of Covered Employee Payroll	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

<sup>1</sup>Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017, 2018 and 2019), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>2</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019 and 7.50% at the end fiscal year 2019.

The change due to the change in the interest rate earned on member contributions is included with assumption changes. Changes for members enrolled on or after January 1, 2020 and the change in the calculation of the final average salary for members who terminate after December 31, 2019 do not affect the fiscal year 2019 total pension liability.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

# Schedules of Required Supplementary Information

## Schedule of the Net Pension Liability Multiyear

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### Total PERS

<b>FY Ending June 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll<sup>1</sup></b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$2,918,552,143	\$ 2,281,582,863	\$ 636,969,280	78.18 %	\$ 888,452,060	71.69 %
2015	3,052,446,539	2,371,710,809	680,735,730	77.70 %	973,536,402	69.92 %
2016	3,396,565,467	2,414,895,657	981,669,810	71.10 %	1,048,548,467	93.62 %
2017	4,354,371,690	2,727,835,589	1,626,536,101	62.65 %	1,063,371,798	152.96 %
2018	4,675,581,755	2,970,180,276	1,705,401,479	63.53 %	1,075,957,954	158.50 %
2019	4,269,339,965	3,096,731,081	1,172,608,884	72.53 %	1,098,416,146	106.75 %

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

# Schedules of Required Supplementary Information

## Schedule of the Net Pension Liability Multiyear

### Main System

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %
2018	4,536,928,161	2,849,319,075	1,687,609,086	62.80 %	1,027,317,202	164.27 %
2019	4,136,252,987	2,964,180,628	1,172,072,359	71.66 %	1,040,170,174	112.68 %

### Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 38,989,792	\$ 42,713,635	\$ (3,723,843)	109.55 %	\$ 6,598,981	(56.43)%
2015	39,381,443	44,137,412	(4,755,969)	112.08 %	6,964,502	(68.29)%
2016	39,819,443	44,269,616	(4,450,173)	111.18 %	7,937,062	(56.07)%
2017	45,789,468	49,576,578	(3,787,110)	108.27 %	7,866,090	(48.14)%
2018	47,011,600	53,493,730	(6,482,130)	113.79 %	8,008,841	(80.94)%
2019	44,558,881	55,455,075	(10,896,194)	124.45 %	8,164,306	(133.46)%

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

# Schedules of Required Supplementary Information

## Schedule of the Net Pension Liability Multiyear

### Public Safety with Prior Main System Service

<b>FY Ending June 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll<sup>1</sup></b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 30,791,599	\$ 24,806,508	\$ 5,985,091	80.56 %	\$ 13,394,927	44.68 %
2015	34,317,782	28,691,976	5,625,806	83.61 %	16,732,974	33.62 %
2016	53,865,148	42,406,694	11,458,454	78.73 %	28,225,868	40.60 %
2017	73,040,417	51,024,228	22,016,189	69.86 %	28,765,678	76.54 %
2018	82,162,213	58,857,977	23,304,236	71.64 %	34,521,069	67.51 %
2019	79,027,641	67,134,798	11,892,843	84.95 %	40,291,954	29.52 %

### Public Safety without Prior Main System Service

<b>FY Ending June 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll<sup>1</sup></b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 2,190,975	\$ 2,204,318	\$ (13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015	2,675,506	2,792,541	(117,035)	104.37 %	3,641,404	(3.21)%
2016	3,499,776	3,435,724	64,052	98.17 %	4,621,494	1.39 %
2017	7,667,872	6,689,031	978,841	87.23 %	5,896,777	16.60 %
2018	9,479,781	8,509,494	970,287	89.76 %	6,110,843	15.88 %
2019	9,500,456	9,960,580	(460,124)	104.84 %	9,789,712	(4.70)%

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

## Schedule of Contributions Multiyear Last 10 Fiscal Years

### Total PERS

<b>FY Ending June 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll<sup>1</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2014	\$ 107,851,326	\$ 61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973	70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167	77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200	78,933,571	37,630,629	1,063,371,798	7.42 %
2018	125,714,098	80,727,209	44,986,889	1,075,957,954	7.50 %
2019	127,128,925	81,588,318	45,540,607	1,098,416,146	7.43 %

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

## Schedule of Contributions Multiyear Last 10 Fiscal Years

### Main System

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 105,092,504	\$ 58,872,974	\$ 46,219,530	\$ 865,868,265	6.80 %
2015	104,636,238	67,669,374	36,966,864	946,197,522	7.15 %
2016	121,358,455	72,960,488	48,397,967	1,007,764,043	7.24 %
2017	112,981,892	74,023,555	38,958,337	1,020,843,253	7.25 %
2018	122,272,212	75,666,300	46,605,912	1,027,317,202	7.37 %
2019	123,630,789	75,730,260	47,900,529	1,040,170,174	7.28 %

### Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 1,099,249	\$ 1,159,604	\$ (60,355)	\$ 6,598,981	17.57 %
2015	1,030,705	1,225,358	(194,653)	6,964,502	17.59 %
2016	781,713	1,364,327	(582,614)	7,937,062	17.19 %
2017	734,399	1,407,326	(672,927)	7,866,090	17.89 %
2018	393,904	1,413,703	(1,019,799)	8,008,841	17.65 %
2019	168,596	1,425,454	(1,256,858)	8,164,306	17.46 %

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.



## Schedule of Contributions Multiyear Last 10 Fiscal Years

### Public Safety with Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 1,449,458	\$ 1,385,958	\$ 63,500	\$ 13,394,927	10.35 %
2015	1,577,004	1,638,384	(61,380)	16,732,974	9.79 %
2016	1,828,196	2,384,097	(555,901)	28,225,868	8.45 %
2017	2,514,672	3,005,338	(490,666)	28,765,678	10.45 %
2018	2,602,245	3,175,608	(573,363)	34,521,069	9.20 %
2019	2,911,194	3,762,300	(851,106)	40,291,954	9.34 %

### Public Safety without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 210,115	\$ 242,514	\$ (32,399)	\$ 2,589,887	9.36 %
2015	270,026	309,419	(39,393)	3,641,404	8.50 %
2016	367,803	371,664	(3,861)	4,621,494	8.04 %
2017	333,237	497,352	(164,115)	5,896,777	8.43 %
2018	445,737	471,598	(25,861)	6,110,843	7.72 %
2019	418,346	670,304	(251,958)	9,789,712	6.85 %

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

# Notes to Schedule of Contributions

Notes The actuarially determined contribution amount is calculated as of June 30, 12 months prior to the end of the fiscal year in which the contributions are reported.

## Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Valuation Date	July 1, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Open Period
	Assumed annual payroll growth of 3.75% (3.25% for Judges)
Remaining Amortization Period	20 years
Asset Valuation Method	5-Year smoothed market
Inflation	2.50%
Salary Increases	4.00% to 20.00% including inflation
Investment Rate of Return	7.75%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 year for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Healthy annuitant mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale. There is no mortality projection for disabled annuitants.

## Other Information:

Notes Main System and Public Safety members hired on and after January 1, 2020 are to have a 1.75% benefit multiplier.

The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009, through June 30, 2014.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System, 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System, and 7.93% for Public Safety without prior Main System service System.

## Methods and Assumptions Used to Determine GASB 67/68 Net Pension Liability:

Valuation Date	July 1, 2019
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.50%
Salary Increases	4.00% to 20.00% including inflation
Single Discount Rate	7.50% (Based on an investment return assumption of 7.50% and a municipal bond rate of 3.13%)
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 year for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Healthy annuitant mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale. There is no mortality projection for disabled annuitants.

## Other Information:

Notes The calculation of Final Average Salary was changed for members who terminate after December 31, 2019.

The interest rate on member contributions will decrease from 7.25% to 7.00% effective January 1, 2020.

The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75% (compared to 2.00% for members enrolled before January 1, 2020).

The investment return assumption was updated from 7.75% to 7.50% beginning with the actuarial valuation as of July 1, 2019. The economic assumptions (excluding salary increases) were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009 through June 30, 2014.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System.

## Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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<b>FY Ending June 30,</b>	<b>Annual Return<sup>1</sup></b>
2014	
2015	
2016	
2017	
2018	
2019	

<sup>1</sup> The annual money-weighted rates of return will be provided by the System and are subject to revision.

## Schedule of Reconciliation of Net Pension Liability

### Total PERS

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 741,654,783	\$ 63,498,110	\$ 61,661,050	\$ (106,522,563)	\$ -	\$ 636,969,280
2015	636,969,280	65,583,834	70,842,535	21,605,944	(27,419,208)	680,735,731
2016	680,735,730	131,182,581	77,080,576	227,386,103	(19,445,972)	981,669,810
2017	981,669,810	248,308,126	78,933,571	509,182,086	33,690,351	1,626,536,101
2018	1,626,536,101	285,279,557	80,727,209	18,447,425	144,134,394	1,705,401,479
2019	1,705,401,479	219,472,760	81,588,318	(491,985,410)	178,691,627	1,172,608,884

*Ten fiscal years will be built prospectively.*

*Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.*

# Schedule of Reconciliation of Net Pension Liability

## Main System

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 734,113,439	\$ 62,802,503	\$ 58,872,974	\$ (103,321,593)	\$ -	\$ 634,721,375
2015	634,721,375	64,819,768	67,669,374	21,514,538	(26,596,623)	679,982,930
2016	679,982,928	129,350,189	72,960,488	219,813,845	(18,411,003)	974,597,477
2017	974,597,477	243,568,439	74,023,555	496,163,799	32,977,980	1,607,328,180
2018	1,607,328,180	278,201,998	75,666,300	18,137,628	140,392,420	1,687,609,086
2019	1,687,609,086	213,798,152	75,730,260	(480,113,562)	173,491,057	1,172,072,359

## Judges

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ (395,996)	\$ 15,783	\$ 1,159,604	\$ (2,184,026)	\$ -	\$ (3,723,843)
2015	(3,723,843)	(321,437)	1,225,358	9,490	(505,179)	(4,755,969)
2016	(4,755,969)	(208,033)	1,364,327	1,237,115	(641,041)	(4,450,173)
2017	(4,450,173)	478,538	1,407,326	1,132,172	(459,679)	(3,787,110)
2018	(3,787,110)	(121,345)	1,413,703	(1,177,034)	(17,062)	(6,482,130)
2019	(6,482,130)	154,841	1,425,454	(2,401,583)	741,868	(10,896,194)

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

# Schedule of Reconciliation of Net Pension Liability

## Public Safety with Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 7,615,600	\$ 970,331	\$ 1,385,958	\$ (1,214,882)	\$ -	\$ 5,985,091
2015	5,985,091	834,552	1,638,384	104,725	(339,822)	5,625,806
2016	5,625,806	1,687,649	2,384,097	6,110,817	(418,279)	11,458,454
2017	11,458,454	5,250,888	3,005,338	9,404,668	1,092,483	22,016,189
2018	22,016,189	6,216,498	3,175,608	1,274,416	3,027,259	23,304,236
2019	23,304,236	4,400,700	3,762,300	(8,400,493)	3,649,300	11,892,843

## Public Safety without Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 321,740	\$ (290,507)	\$ 242,514	\$ 197,938	\$ -	\$ (13,343)
2015	(13,343)	250,951	309,419	(22,809)	22,416	(117,036)
2016	(117,035)	352,776	371,664	224,326	24,351	64,052
2017	64,052	(989,739)	497,352	2,481,447	79,567	978,841
2018	978,841	982,406	471,598	212,415	731,777	970,287
2019	970,287	1,119,067	670,304	(1,069,772)	809,402	(460,124)

Ten fiscal years will be built prospectively.

Values prior to fiscal year ending June 30, 2016 were calculated by the prior actuary.

Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.

## SECTION D

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### **NOTES TO FINANCIAL STATEMENTS**

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Public Employees Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

# Long-Term Expected Return on Plan Assets

## System Asset Allocation

Asset Class	Target Allocation	Long-Term Expected	Allocation-Weighted
		Real Rate of Return	Long-Term Expected Real Rate of Return
Domestic Equities	30.00 %	6.30 %	1.89 %
International Equities	21.00 %	6.93 %	1.46 %
Private Equity	7.00 %	10.15 %	0.71 %
Domestic Fixed Income	23.00 %	2.11 %	0.49 %
Global Real Assets	19.00 %	5.41 %	1.03 %
Cash Equivalents	0.00 %	0.25 %	0.00 %
<b>Total</b>	<b>100.00 %</b>		<b>5.57 %</b>

*Asset allocation and long term expected arithmetic returns were provided by NDPERS and are net of inflation of 2.25%.*

The discount rate used to measure the total pension liability of the total PERS plan was 7.50%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the total PERS pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments.



## Sensitivity of Net Pension Liability To the Single Discount Rate Assumption

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The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 7.50%, as well as what the PERS' net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or is 1- percentage point higher (8.50%) than the current rate.

System	1% Decrease	Current Single Discount	1% Increase
	6.50%	Rate Assumption 7.50%	8.50%
<b>Main System</b>	\$1,680,499,457	\$1,172,072,359	\$744,904,713
<b>Judges</b>	(6,911,461)	(10,896,194)	(14,347,314)
<b>Public Safety</b>			
<b>With Main System Service</b>	23,251,989	11,892,843	2,577,842
<b>Without Main System Service</b>	908,673	(460,124)	(1,483,975)
<b>Total PERS</b>	1,697,748,658	1,172,608,884	731,651,266

*Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.*

## Summary of Population Statistics as of July 1, 2019

	Main System	Judges	Public Safety		Total PERS
			with Prior Main Service System	without Prior Main Service System	
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	12,117	58	114	11	12,300
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	12,856	2	306	103	13,267
Active Plan Members	22,826	56	684	188	23,754
Total Plan Members	47,799	116	1,104	302	49,321

*Differs from numbers shown in funding actuarial valuation report due to reclassifying employer 200043 from Public Safety with Prior Main System Service to Public Safety without Prior Main System Service.*

## SECTION E

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### SCHEDULES OF EMPLOYER ALLOCATIONS

## Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2018					As of June 30, 2019				
	2018 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
<b>Main System</b>										
City	\$ 104,802,344	7.12%	\$ 7,461,924	10.201556%	\$ 172,162,387	\$ 114,022,949	7.12%	\$ 8,118,432	10.961947%	\$ 128,481,948
County	181,497,909	7.12%	12,922,650	17.667172%	298,152,799	184,528,584	7.12%	13,138,436	17.740233%	207,928,368
District Health Unit	12,626,266	7.12%	898,990	1.229052%	20,741,593	13,011,759	7.12%	926,436	1.250926%	14,661,758
Political Subdivision	21,180,371	7.12%	1,508,041	2.061716%	34,793,704	22,664,338	7.12%	1,613,697	2.178906%	25,538,358
School District	176,166,935	7.12%	12,543,082	17.148255%	289,395,511	185,263,579	7.12%	13,190,769	17.810888%	208,756,495
State	264,383,515	7.12%	18,824,106	25.735330%	434,311,769	257,971,941	7.12%	18,367,602	24.800933%	290,684,883
State of ND	266,659,867	7.12%	18,986,181	25.956916%	438,051,272	262,707,032	7.12%	18,704,740	25.256158%	296,020,446
<b>Subtotal</b>	<b>\$ 1,027,317,207</b>	<b>7.12%</b>	<b>\$ 73,144,974</b>	<b>99.999997%</b>	<b>\$ 1,687,609,035</b>	<b>\$ 1,040,170,182</b>	<b>7.12%</b>	<b>\$ 74,060,112</b>	<b>99.999991%</b>	<b>\$ 1,172,072,256</b>
<b>Judges System</b>	\$ 8,008,841	17.52%	\$ 1,403,149	100.000000%	\$ (6,482,130)	\$ 8,164,306	17.52%	\$ 1,430,386	100.000000%	\$ (10,896,194)
<b>Public Safety with Prior Main Service System<sup>2</sup></b>										
City	\$ 7,663,698	9.81%	\$ 751,808	22.200059%	\$ 5,173,554	\$ 11,594,911	9.81%	\$ 1,137,460	28.777236%	\$ 3,422,432
County	22,333,629	9.81%	2,190,927	64.695646%	15,076,827	23,511,471	9.81%	2,306,476	58.352770%	6,939,802
State	3,718,340	9.81%	364,769	10.771219%	2,510,150	3,821,457	9.81%	374,885	9.484417%	1,127,967
State of ND	805,402	9.81%	79,010	2.333074%	543,705	785,042	9.81%	77,013	1.948384%	231,718
Political Subdivision	-	0.00%	-	0.000000%	-	579,073	9.81%	56,807	1.437193%	170,923
<b>Subtotal</b>	<b>\$ 34,521,069</b>	<b>9.81%</b>	<b>\$ 3,386,514</b>	<b>99.999998%</b>	<b>\$ 23,304,236</b>	<b>\$ 40,291,954</b>	<b>9.81%</b>	<b>\$ 3,952,641</b>	<b>100.000000%</b>	<b>\$ 11,892,842</b>
<b>Public Safety without Prior Main Service System</b>										
City	\$ 2,772,158	7.93%	\$ 219,832	45.364568%	\$ 440,166	\$ 6,347,097	7.93%	\$ 503,324	64.834365%	\$ (298,319)
County	3,338,686	7.93%	264,758	54.635431%	530,120	3,442,614	7.93%	273,000	35.165635%	(161,806)
<b>Subtotal</b>	<b>\$ 6,110,844</b>	<b>7.93%</b>	<b>\$ 484,590</b>	<b>99.999999%</b>	<b>\$ 970,286</b>	<b>\$ 9,789,711</b>	<b>7.93%</b>	<b>\$ 776,324</b>	<b>100.000000%</b>	<b>\$ (460,125)</b>
<b>Total PERS</b>	<b>\$ 1,075,957,961</b>		<b>\$ 78,419,227</b>		<b>\$ 1,705,401,427</b>	<b>\$ 1,098,416,153</b>		<b>\$ 80,219,463</b>		<b>\$ 1,172,608,779</b>

<sup>1</sup> Prior to 2016, the payroll is based on actual pay received during the year for members active at the end of the fiscal year. Beginning with the 2016 payroll, payroll is based on annualized payroll as of the valuation date.

<sup>2</sup> State of ND is National Guard.

The sum of the values by employer differ from the System totals due to rounding.

## Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type

As of June 30, 2019				
Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
<b>Main System</b>		<b>6.50%</b>	<b>7.50%</b>	<b>8.50%</b>
City	10.961947%	\$ 184,215,464	\$ 128,481,948	\$ 81,656,064
County	17.740233%	298,124,520	207,928,368	132,147,828
District Health Unit	1.250926%	21,021,803	14,661,758	9,318,208
Political Subdivision	2.178906%	36,616,503	25,538,358	16,230,773
School District	17.810888%	299,311,875	208,756,495	132,674,146
State	24.800933%	416,779,546	290,684,883	184,743,317
State of ND	25.256158%	424,429,597	296,020,446	188,134,312
<b>Subtotal</b>	<b>99.999991%</b>	<b>\$ 1,680,499,308</b>	<b>\$ 1,172,072,256</b>	<b>\$ 744,904,648</b>
<b>Judges System</b>	100.000000%	\$ (6,911,461)	\$ (10,896,194)	\$ (14,347,314)
<b>Public Safety with Prior Main Service System<sup>1</sup></b>				
City	28.777236%	\$ 6,691,280	\$ 3,422,432	\$ 741,831
County	58.352770%	13,568,179	6,939,802	1,504,243
State	9.484417%	2,205,316	1,127,967	244,493
State of ND	1.948384%	453,038	231,718	50,226
Political Subdivision	1.437193%	334,176	170,923	37,049
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 23,251,989</b>	<b>\$ 11,892,842</b>	<b>\$ 2,577,842</b>
<b>Public Safety without Prior Main Service System</b>				
City	64.834365%	\$ 589,132	\$ (298,319)	\$ (962,125)
County	35.165635%	319,541	(161,806)	(521,850)
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 908,673</b>	<b>\$ (460,125)</b>	<b>\$ (1,483,975)</b>
<b>Total PERS</b>		<b>\$ 1,697,748,509</b>	<b>\$ 1,172,608,779</b>	<b>\$ 731,651,201</b>

<sup>1</sup>State of ND is National Guard.

The sum of the values by employer differ from the System totals due to rounding.

## Schedule of Contributions by Employer Type

### Fiscal Year Ended June 30, 2019

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
<b>Main System</b>						
City	10.961947%	\$ 8,301,513	\$ 8,257,501	\$ 44,012	\$ 114,022,949	7.24%
County	17.740233%	13,434,725	13,452,815	(18,090)	184,528,584	7.29%
District Health Unit	1.250926%	947,328	941,836	5,492	13,011,759	7.24%
Political Subdivision	2.178906%	1,650,092	1,596,817	53,275	22,664,338	7.05%
School District	17.810888%	13,488,228	13,729,325	(241,097)	185,263,579	7.41%
State	24.800933%	18,781,811	19,355,523	(573,712)	257,971,941	7.50%
State of ND	25.256158%	19,126,556	19,826,923	(700,367)	262,707,032	7.55%
<b>Subtotal</b>	<b>99.999991%</b>	<b>\$ 75,730,253</b>	<b>\$ 77,160,740</b>	<b>\$ (1,430,487)</b>	<b>\$ 1,040,170,182</b>	<b>7.42%</b>
<b>Judges System</b>	100.000000%	\$ 1,425,454	\$ 1,425,454	\$ -	\$ 8,164,306	17.46%
<b>Public Safety with Prior Main Service System<sup>2</sup></b>						
City	28.777236%	\$ 1,082,687	\$ 952,419	\$ 130,268	\$ 11,594,911	8.21%
County	58.352770%	2,195,406	2,355,962	(160,556)	23,511,471	10.02%
State	9.484417%	356,832	365,397	(8,565)	3,821,457	9.56%
State of ND	1.948384%	73,304	75,667	(2,363)	785,042	9.64%
Political Subdivision	1.437193%	54,072	9,007	45,065	579,073	1.56%
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 3,762,301</b>	<b>\$ 3,758,452</b>	<b>\$ 3,849</b>	<b>\$ 40,291,954</b>	<b>9.33%</b>
<b>Public Safety without Prior Main Service System</b>						
City	64.834365%	\$ 434,587	\$ 388,906	\$ 45,681	\$ 6,347,097	6.13%
County	35.165635%	235,717	277,459	(41,742)	3,442,614	8.06%
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 670,304</b>	<b>\$ 666,365</b>	<b>\$ 3,939</b>	<b>\$ 9,789,711</b>	<b>6.81%</b>
<b>Total PERS</b>		<b>\$ 81,588,312</b>	<b>\$ 83,011,011</b>	<b>\$ (1,422,699)</b>	<b>\$ 1,098,416,153</b>	

<sup>1</sup> Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation. Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

<sup>2</sup> State of ND is National Guard.

The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Pension Amounts by Employer Type

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
<b>Main System</b>														
City	10.961947%	\$ 76,074	\$ 48,010,331	\$ 2,238,465	\$ 17,376,542	\$ 67,701,412	\$ 23,317,020	\$ 41,221,023	\$ -	\$ 5,634,315	\$ 70,172,358	\$ 23,436,447	\$ 4,004,095	\$ 27,440,542
County	17.740233%	123,122	77,697,366	3,622,614	9,955,215	91,398,317	37,735,031	66,709,916	-	7,906,217	112,351,164	37,928,301	700,071	38,628,372
District Health Unit	1.250926%	8,684	5,478,713	255,440	805,117	6,547,954	2,660,832	4,703,949	-	429,145	7,793,926	2,674,462	49,522	2,723,984
Political Subdivision	2.178906%	15,129	9,543,015	444,940	4,516,742	14,519,826	4,634,727	8,193,504	-	1,656,009	14,484,240	4,658,454	1,031,602	5,690,056
School District	17.810888%	123,630	78,006,808	3,637,040	18,337,226	100,104,704	37,885,312	66,975,603	-	6,041,819	110,902,734	38,079,317	3,962,884	42,042,201
State	24.800933%	172,142	108,621,292	5,064,435	5,077,622	118,935,491	52,753,759	93,260,791	-	21,900,556	167,915,106	53,023,937	(5,696,319)	47,327,618
State of ND	25.256158%	175,298	110,615,057	5,157,393	3,875,848	119,823,596	53,722,063	94,972,606	-	16,502,490	165,197,159	53,997,200	(4,189,396)	49,807,804
<b>Subtotal</b>	<b>99.999991%</b>	<b>\$ 694,079</b>	<b>\$ 437,972,582</b>	<b>\$ 20,420,327</b>	<b>\$ 59,944,312</b>	<b>\$ 519,031,300</b>	<b>\$ 212,708,744</b>	<b>\$ 376,037,392</b>	<b>\$ -</b>	<b>\$ 60,070,551</b>	<b>\$ 648,816,687</b>	<b>\$ 213,798,118</b>	<b>\$ (137,541)</b>	<b>\$ 213,660,577</b>
<b>Judges System</b>	<b>100.000000%</b>	<b>\$ -</b>	<b>\$ 2,285,016</b>	<b>\$ 314,395</b>	<b>\$ -</b>	<b>\$ 2,599,411</b>	<b>\$ 2,020,223</b>	<b>\$ 3,081,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,102,184</b>	<b>\$ 154,841</b>	<b>\$ -</b>	<b>\$ 154,841</b>
<b>Public Safety with Prior Main Service System<sup>1</sup></b>														
City	28.777236%	\$ 437,550	\$ 2,453,149	\$ 96,680	\$ 1,032,440	\$ 4,019,819	\$ 418,568	\$ 2,491,600	\$ -	\$ 184,706	\$ 3,094,874	\$ 1,266,403	\$ 157,337	\$ 1,423,740
County	58.352770%	887,240	4,974,350	196,044	646,404	6,704,038	848,749	5,052,319	-	1,267,918	7,168,986	2,567,925	(58,495)	2,509,430
State	9.484417%	144,208	808,510	31,864	-	984,582	137,952	821,183	-	308,861	1,267,996	417,382	(123,291)	294,091
State of ND	1.948384%	29,626	166,092	6,546	74,160	276,424	28,340	168,696	-	47,195	244,231	85,742	28,964	114,706
Political Subdivision	1.437193%	21,853	122,515	4,828	93,890	243,086	20,904	124,436	-	-	145,340	63,247	18,937	82,184
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 1,520,477</b>	<b>\$ 8,524,616</b>	<b>\$ 335,962</b>	<b>\$ 1,846,894</b>	<b>\$ 12,227,949</b>	<b>\$ 1,454,513</b>	<b>\$ 8,658,234</b>	<b>\$ -</b>	<b>\$ 1,808,680</b>	<b>\$ 11,921,427</b>	<b>\$ 4,400,699</b>	<b>\$ 23,452</b>	<b>\$ 4,424,151</b>
<b>Public Safety without Prior Main Service System</b>														
City	64.834365%	\$ 56,772	\$ 1,053,971	\$ 44,613	\$ 123,880	\$ 1,279,236	\$ 382,638	\$ 541,886	\$ -	\$ 405,421	\$ 1,329,945	\$ 725,539	\$ (77,057)	\$ 648,482
County	35.165635%	30,794	571,666	24,196	317,156	943,812	207,539	293,915	-	35,341	536,795	393,528	78,364	471,892
<b>Subtotal</b>	<b>100.000000%</b>	<b>\$ 87,566</b>	<b>\$ 1,625,637</b>	<b>\$ 68,809</b>	<b>\$ 441,036</b>	<b>\$ 2,223,048</b>	<b>\$ 590,177</b>	<b>\$ 835,801</b>	<b>\$ -</b>	<b>\$ 440,762</b>	<b>\$ 1,866,740</b>	<b>\$ 1,119,067</b>	<b>\$ 1,307</b>	<b>\$ 1,120,374</b>
<b>Total PERS</b>		<b>\$ 2,302,122</b>	<b>\$ 450,407,851</b>	<b>\$ 21,139,493</b>	<b>\$ 62,232,242</b>	<b>\$ 536,081,708</b>	<b>\$ 216,773,657</b>	<b>\$ 388,613,388</b>	<b>\$ -</b>	<b>\$ 62,319,993</b>	<b>\$ 667,707,038</b>	<b>\$ 219,472,725</b>	<b>\$ (112,782)</b>	<b>\$ 219,359,943</b>

<sup>1</sup>State of ND is National Guard.

The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer Type

		Schedule of Deferred Outflows/(Inflows)							
Employer	Proportionate Share	Total Deferred	2020	2021	2022	2023	2024	Thereafter	
Main System									
City	10.961947%	\$ (2,470,946)	\$ 8,306,837	\$ 4,729,904	\$ (2,281,977)	\$ (9,997,297)	\$ (3,228,413)	\$ -	
County	17.740233%	(20,952,847)	7,680,111	2,937,101	(6,812,288)	(18,850,905)	(5,906,866)	-	
District Health Unit	1.250926%	(1,245,972)	543,385	289,243	(400,257)	(1,271,412)	(406,931)	-	
Political Subdivision	2.178906%	35,586	1,886,543	1,155,145	(329,669)	(2,012,322)	(664,111)	-	
School District	17.810888%	(10,798,030)	10,968,191	5,912,959	(4,827,542)	(17,282,206)	(5,569,432)	-	
State	24.800933%	(48,979,615)	4,080,728	(1,584,479)	(13,768,758)	(28,862,293)	(8,844,813)	-	
State of ND	25.256158%	(45,373,563)	5,767,746	(75,769)	(13,342,733)	(28,870,349)	(8,852,458)	-	
Subtotal	99.999991%	\$ (129,785,387)	\$ 39,233,541	\$ 13,364,104	\$ (41,763,224)	\$ (107,146,784)	\$ (33,473,024)	\$ -	
Judges System	100.000000%	\$ (2,502,773)	\$ (134,876)	\$ (1,268,083)	\$ (985,089)	\$ (114,725)	\$ -	\$ -	
Public Safety with Prior Main Service System <sup>1</sup>									
City	28.777236%	\$ 924,945	672,267	\$ 524,429	\$ 340,575	\$ (176,458)	\$ (435,868)	\$ -	
County	58.352770%	(464,948)	983,585	592,811	61,283	(939,436)	(1,163,191)	-	
State	9.484417%	(283,414)	47,186	27,687	(2,950)	(158,937)	(196,400)	-	
State of ND	1.948384%	32,193	63,806	47,429	(1,383)	(35,285)	(42,374)	-	
Political Subdivision	1.437193%	97,746	44,637	36,389	25,007	96	(8,383)	-	
Subtotal	100.000000%	\$ 306,522	\$ 1,811,481	\$ 1,228,745	\$ 422,532	\$ (1,310,020)	\$ (1,846,216)	\$ -	
Public Safety without Prior Main Service System									
City	64.834365%	\$ (50,709)	\$ 277,510	\$ 160,206	\$ (188,022)	\$ (210,286)	\$ (90,117)	\$ -	
County	35.165635%	407,017	270,679	200,379	(15,530)	(31,069)	(17,442)	-	
Subtotal	100.000000%	\$ 356,308	\$ 548,189	\$ 360,585	\$ (203,552)	\$ (241,355)	\$ (107,559)	\$ -	
Total PERS		\$ (131,625,330)	\$ 41,458,335	\$ 13,685,351	\$ (42,529,333)	\$ (108,812,884)	\$ (35,426,799)	\$ -	

<sup>1</sup>State of ND is National Guard.

The sum of the values by employer differ from the System totals due to rounding.



# Schedule of Net Pension Liability by Employer\*

## Main System

As of June 30, 2018								As of June 30, 2019				
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension Liability Under	2019 Payroll	Current	Estimated	Proportionate	Net Pension
				Contribution	Contribution		Current Discount Rate		Contribution	Contribution		Current Discount
				Rate	2018-2019	Share			Rate	2019-2020	Share	Liability under
State of ND	010100	Governor's Office	\$ 1,061,565	7.12%	\$ 75,583	0.103334%	\$ 1,743,874	\$ 1,155,822	7.12%	\$ 82,295	0.111119%	\$ 1,302,395
State of ND	010800	Secretary Of State	1,505,786	7.12%	107,212	0.146575%	2,473,613	1,552,948	7.12%	110,570	0.149297%	1,749,869
State	011000	Office Of Management & Budget	2,867,998	7.12%	204,201	0.279174%	4,711,366	2,825,927	7.12%	201,206	0.271679%	3,184,274
State	011200	Information Technology Dept	23,217,571	7.12%	1,653,091	2.260020%	38,140,303	22,707,742	7.12%	1,616,791	2.183079%	25,587,266
State	011700	State Auditor's Office	3,707,674	7.12%	263,986	0.360908%	6,090,716	3,492,017	7.12%	248,632	0.335716%	3,934,834
State	011800	Central Services	1,287,202	7.12%	91,649	0.125297%	2,114,524	1,258,901	7.12%	89,634	0.121028%	1,418,536
State of ND	012000	State Treasurer's Office	348,692	7.12%	24,827	0.033942%	572,808	396,215	7.12%	28,211	0.038091%	446,454
State	012500	Attorney General's Office	11,209,480	7.12%	798,115	1.091141%	18,414,195	11,077,383	7.12%	788,710	1.064959%	12,482,090
State of ND	012700	Tax Department	6,743,722	7.12%	480,153	0.656440%	11,078,141	6,340,016	7.12%	451,409	0.609517%	7,143,980
State of ND	013000	Facility Management	1,904,182	7.12%	135,578	0.185355%	3,128,068	1,621,301	7.12%	115,437	0.155869%	1,826,897
State of ND	014000	Office Of Administrative Hearings	431,832	7.12%	30,746	0.042035%	709,386	421,300	7.12%	29,997	0.040503%	474,724
State	016000	Legislative Council	2,757,752	7.12%	196,352	0.268442%	4,530,252	2,649,037	7.12%	188,611	0.254673%	2,984,952
State of ND	018000	ND Supreme Court	18,114,443	7.12%	1,289,748	1.763277%	29,757,223	18,154,042	7.12%	1,292,568	1.745295%	20,456,120
State of ND	018800	Commission On Legal Counsel For Indigents	2,388,905	7.12%	170,090	0.232538%	3,924,332	2,255,420	7.12%	160,586	0.216832%	2,541,428
State	019000	Retirement & Investment Office	1,577,001	7.12%	112,282	0.153507%	2,590,598	1,576,097	7.12%	112,218	0.151523%	1,775,959
State	019200	ND Public Employees Retirement System	1,733,243	7.12%	123,407	0.168715%	2,847,250	1,628,068	7.12%	115,918	0.156519%	1,834,516
State of ND	020100	Public Instruction	5,161,359	7.12%	367,489	0.502411%	8,478,734	4,586,703	7.12%	326,573	0.440957%	5,168,335
State	020200	Education Standards & Practice	412,002	7.12%	29,335	0.040105%	676,816	494,877	7.12%	35,235	0.047577%	557,637
State	021500	ND University System Office	973,434	7.12%	69,309	0.094755%	1,599,094	962,495	7.12%	68,530	0.092532%	1,084,542
State of ND	022300	ND Youth Correctional Center	3,451,487	7.12%	245,746	0.335971%	5,669,877	3,491,312	7.12%	248,581	0.335648%	3,934,037
State of ND	022400	Juvenile Services - DOCR	1,614,740	7.12%	114,969	0.157180%	2,652,584	1,683,933	7.12%	119,896	0.161890%	1,897,468
State	022600	Land Department	1,762,859	7.12%	125,516	0.171598%	2,895,903	1,503,712	7.12%	107,064	0.144564%	1,694,395
State	022700	Bismarck State College	4,373,330	7.12%	311,381	0.425704%	7,184,219	4,617,551	7.12%	328,770	0.443923%	5,203,099
State	022800	Lake Region State College	1,636,201	7.12%	116,498	0.159269%	2,687,838	1,934,108	7.12%	137,708	0.185941%	2,179,363
State	022900	Williston State College	1,334,005	7.12%	94,981	0.129853%	2,191,411	1,174,605	7.12%	83,632	0.112924%	1,323,551
State	023000	University Of North Dakota	38,765,069	7.12%	2,760,073	3.773427%	63,680,697	37,676,794	7.12%	2,682,588	3.622176%	42,454,524
State	023500	North Dakota State University	32,050,104	7.12%	2,281,967	3.119787%	52,649,809	30,900,866	7.12%	2,200,142	2.970751%	34,819,351
State	023800	ND St College Of Science	5,179,902	7.12%	368,809	0.504216%	8,509,195	5,256,494	7.12%	374,262	0.505349%	5,923,056
State	023900	Dickinson State University	2,620,845	7.12%	186,604	0.255115%	4,305,344	2,667,006	7.12%	189,891	0.256401%	3,005,205
State	024000	Mayville State University	2,986,250	7.12%	212,621	0.290684%	4,905,610	3,040,211	7.12%	216,463	0.292280%	3,425,733
State	024100	Minot State University	5,104,206	7.12%	363,419	0.496848%	8,384,852	5,134,376	7.12%	365,568	0.493609%	5,785,455
State	024200	Valley City State University	1,815,970	7.12%	129,297	0.176768%	2,983,153	1,802,926	7.12%	128,368	0.173330%	2,031,553
State of ND	025000	ND State Library	1,302,571	7.12%	92,743	0.126793%	2,139,770	1,217,389	7.12%	86,678	0.117037%	1,371,758
State of ND	025200	SCHOOL FOR THE DEAF	1,267,450	7.12%	90,242	0.123375%	2,082,088	1,247,060	7.12%	88,791	0.119890%	1,405,198
State of ND	025300	School For The Blind	703,379	7.12%	50,081	0.068468%	1,155,472	617,011	7.12%	43,931	0.059318%	695,250
State	026100	ND Board Of Nursing	675,197	7.12%	48,074	0.065724%	1,109,164	629,327	7.12%	44,808	0.060502%	709,127
State of ND	027000	Career & Technical Education	1,578,618	7.12%	112,398	0.153664%	2,593,248	1,591,440	7.12%	113,311	0.152998%	1,793,247
State of ND	030100	ND Department Of Health	19,035,977	7.12%	1,355,362	1.852979%	31,271,042	18,608,063	7.12%	1,324,894	1.788944%	20,967,718
State of ND	031000	Life Skills and Transition Center	12,270,708	7.12%	873,674	1.194442%	20,157,512	11,912,557	7.12%	848,174	1.145251%	13,423,170
State of ND	031200	North Dakota State Hospital	17,672,501	7.12%	1,258,282	1.720257%	29,031,213	16,830,134	7.12%	1,198,306	1.618017%	18,964,330
State of ND	031300	ND Veterans Home	4,749,250	7.12%	338,147	0.462296%	7,801,749	4,604,654	7.12%	327,851	0.442683%	5,188,565
State of ND	031600	Indian Affairs Commission	270,494	7.12%	19,259	0.026330%	444,347	225,957	7.12%	16,088	0.021723%	254,609
State of ND	032100	Veterans Affairs Department	356,338	7.12%	25,371	0.034686%	585,364	391,840	7.12%	27,899	0.037671%	441,531
State of ND	032500	Department Of Human Services	69,455,052	7.12%	4,945,200	6.760819%	114,096,196	70,135,063	7.12%	4,993,616	6.742653%	79,028,772
State of ND	036000	Protection & Advocacy Project	1,638,385	7.12%	116,653	0.159482%	2,691,433	1,788,180	7.12%	127,318	0.171912%	2,014,933
State	038000	Job Service North Dakota	8,458,706	7.12%	602,260	0.823378%	13,895,402	8,242,503	7.12%	586,866	0.792419%	9,287,724
State	040100	Insurance Department	2,691,764	7.12%	191,654	0.262019%	4,421,856	2,307,499	7.12%	164,294	0.221839%	2,600,114
State of ND	040500	Industrial Commission	6,944,398	7.12%	494,441	0.675974%	11,407,799	6,616,670	7.12%	471,107	0.636114%	7,455,716
State of ND	040600	ND Department Of Labor	645,549	7.12%	45,963	0.062838%	1,060,460	731,558	7.12%	52,087	0.070331%	824,330
State of ND	040800	Public Service Commission	2,959,018	7.12%	210,682	0.288034%	4,860,888	2,513,496	7.12%	178,961	0.241643%	2,832,231
State of ND	041200	Aeronautics Commission	364,126	7.12%	25,926	0.035444%	598,156	475,787	7.12%	33,876	0.045741%	536,118
State of ND	041300	Department Of Financial Institutions	2,172,786	7.12%	154,702	0.211501%	3,569,310	2,066,009	7.12%	147,100	0.198622%	2,327,994
State of ND	041400	ND Securities Department	633,472	7.12%	45,103	0.061663%	1,040,630	594,037	7.12%	42,295	0.057110%	669,371
State	042600	State Board Of Law Examiners	326,137	7.12%	23,221	0.031746%	535,748	337,348	7.12%	24,019	0.032432%	380,127
State	042700	ND State Board Of Cosmetology	67,017	7.12%	4,772	0.006523%	110,083	82,103	7.12%	5,846	0.007893%	92,512
State	042800	ND State Plumbing Board	385,320	7.12%	27,435	0.037507%	632,972	389,172	7.12%	27,709	0.037414%	438,519
State	047100	Bank Of North Dakota	10,441,414	7.12%	743,429	1.016377%	17,152,471	10,677,109	7.12%	760,210	1.026477%	12,031,053
State	047200	Public Finance Authority	170,016	7.12%	12,105	0.016550%	279,299	169,644	7.12%	12,079	0.016309%	191,153
State	047300	Housing Finance Agency	2,434,393	7.12%	173,329	0.236966%	3,999,060	2,449,371	7.12%	174,395	0.235478%	2,759,973
State	047500	Mill & Elevator Association	8,547,332	7.12%	608,570	0.832005%	14,040,992	8,768,169	7.12%	624,294	0.842955%	9,880,043
State	048500	Workforce Safety & Insurance	15,651,096	7.12%	1,114,358	1.523492%	25,710,589	15,458,848	7.12%	1,100,670	1.486184%	17,419,152
State of ND	050200	Field Services Division	7,045,953	7.12%	501,672	0.685860%	11,574,636	7,112,506	7.12%	506,410	0.683783%	8,014,432
State of ND	050400	Highway Patrol	1,816,172	7.12%	129,311	0.176788%	2,983,490	1,868,079	7.12%	133,007	0.179594%	2,104,972
State of ND	051700	Department Of Corrections Transitional Services	1,869,984	7.12%	133,143	0.182026%	3,071,887	1,900,371	7.12%	135,306	0.182698%	2,141,353
State of ND	051800	James River Correctional Ctr	7,715,147	7.12%	549,318	0.750999%	12,673,927	7,907,159	7.12%	562,990	0.760179%	8,909,848

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

As of June 30, 2018							As of June 30, 2019						
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension	2019 Payroll	Current	Estimated	Proportionate	Net Pension	
				Contribution	2018-2019		Discount		Contribution	2019-2020		Discount	
				Rate	Contribution	Share	Rate		Rate	Contribution	Share	Rate	
State of ND	051800	James River Correctional Ctr	\$ 7,715,147	7.12%	\$ 549,318	0.750999%	\$ 12,673,927	\$ 7,907,159	7.12%	\$ 562,990	0.760179%	\$ 8,909,848	
State of ND	051900	State Penitentiary	10,214,908	7.12%	727,301	0.994329%	16,780,387	10,070,746	7.12%	717,037	0.968183%	11,347,805	
State	052000	Rough Rider Industries	1,303,976	7.12%	92,843	0.126930%	2,142,082	1,310,508	7.12%	93,308	0.125990%	1,476,694	
State of ND	053000	Department Of Corrections And Rehabilitation	7,010,888	7.12%	499,175	0.682446%	11,517,021	6,629,750	7.12%	472,038	0.637372%	7,470,461	
State of ND	054000	Adjutant General ND National Guard	10,427,550	7.12%	742,442	1.015027%	17,129,688	10,117,366	7.12%	720,356	0.972664%	11,400,326	
State of ND	060100	Department Of Commerce	3,292,150	7.12%	234,401	0.320461%	5,408,129	3,115,015	7.12%	221,789	0.299472%	3,510,029	
State of ND	060200	Dept Of Agriculture	3,622,972	7.12%	257,956	0.352663%	5,951,573	3,884,763	7.12%	276,595	0.373474%	4,377,386	
State of ND	060700	Milk Marketing Board	204,636	7.12%	14,570	0.019919%	336,155	127,730	7.12%	9,094	0.012280%	143,930	
State of ND	060800	ND Oilseed Council	31,668	7.12%	2,255	0.003083%	52,029	32,616	7.12%	2,322	0.003136%	36,756	
State	061100	ND Soybean Council	329,664	7.12%	23,472	0.032090%	541,554	407,860	7.12%	29,040	0.039211%	459,581	
State of ND	061400	ND Corn Utilization Council	216,324	7.12%	15,402	0.021057%	355,360	129,568	7.12%	9,225	0.012456%	145,993	
State of ND	061600	State Seed Department	1,526,206	7.12%	108,666	0.148562%	2,507,146	1,463,781	7.12%	104,221	0.140725%	1,649,399	
State	062400	Beef Commission	179,880	7.12%	12,807	0.017510%	295,500	184,369	7.12%	13,127	0.017725%	207,750	
State of ND	062500	ND Wheat Commission	440,820	7.12%	31,386	0.042910%	724,153	441,922	7.12%	31,465	0.042486%	497,967	
State of ND	062600	ND Barley Council	128,496	7.12%	9,149	0.012508%	211,086	132,000	7.12%	9,398	0.012690%	148,736	
State	066500	State Fair Association	1,022,715	7.12%	72,817	0.099552%	1,680,049	1,089,664	7.12%	77,584	0.104758%	1,227,840	
State of ND	067000	Racing Commission	133,296	7.12%	9,491	0.012975%	218,967	127,691	7.12%	9,092	0.012276%	143,884	
State of ND	070100	Historical Society	3,887,195	7.12%	276,768	0.378383%	6,385,626	3,578,486	7.12%	254,788	0.344029%	4,032,269	
State of ND	070900	ND Council On The Arts	298,936	7.12%	21,284	0.029099%	491,077	303,984	7.12%	21,644	0.029224%	342,526	
State of ND	072000	Game & Fish Department	10,365,843	7.12%	738,048	1.009021%	17,028,330	10,567,072	7.12%	752,376	1.015898%	11,907,060	
State of ND	075000	Parks & Recreation Department	3,458,564	7.12%	246,250	0.336660%	5,681,505	3,522,578	7.12%	250,808	0.338654%	3,969,270	
State of ND	077000	Water Commission	6,205,374	7.12%	441,823	0.604037%	10,193,783	5,847,932	7.12%	416,373	0.562209%	6,589,496	
State	080100	Department Of Transportation	60,148,996	7.12%	4,282,609	5.854958%	98,808,803	56,796,523	7.12%	4,043,912	5.460311%	63,998,796	
State	090000	ND State Board Of Accountancy	282,904	7.12%	20,143	0.027538%	464,734	97,588	7.12%	6,948	0.009382%	109,964	
State	090100	Board Of Medical Examiners	318,798	7.12%	22,698	0.031032%	523,699	325,242	7.12%	23,157	0.031268%	366,484	
State	090200	Board Of Pharmacy	241,452	7.12%	17,191	0.023503%	396,639	251,100	7.12%	17,878	0.024140%	282,938	
State	090600	Real Estate Commission	83,642	7.12%	5,955	0.008142%	137,405	174,096	7.12%	12,396	0.016737%	196,170	
State	090900	Electrical Board	1,405,040	7.12%	100,039	0.136768%	2,308,109	1,509,200	7.12%	107,455	0.145092%	1,700,583	
State	099501	ND System Information Technology Services	1,845,958	7.12%	131,432	0.179687%	3,032,414	1,933,505	7.12%	137,666	0.185884%	2,178,695	
District Health Unit	100002	McIntosh District Health Unit	80,045	7.12%	5,699	0.007792%	131,498	85,035	7.12%	6,054	0.008175%	95,817	
District Health Unit	100003	Wells County Dist Health Unit	228,743	7.12%	16,287	0.022266%	375,763	224,697	7.12%	15,998	0.021602%	253,191	
District Health Unit	100004	Central Valley Health Unit	1,090,080	7.12%	77,614	0.106109%	1,790,705	1,109,345	7.12%	78,985	0.106650%	1,250,015	
District Health Unit	100005	Dickey County Health District	195,606	7.12%	13,927	0.019040%	321,321	172,756	7.12%	12,300	0.016608%	194,658	
District Health Unit	100006	Emmons County Public Health	176,812	7.12%	12,589	0.017211%	290,454	180,295	7.12%	12,837	0.017333%	203,155	
District Health Unit	100007	Rolette County Public Health	434,941	7.12%	30,968	0.042338%	714,500	452,245	7.12%	32,200	0.043478%	509,594	
District Health Unit	100008	Towner County Public Health Unit	89,325	7.12%	6,360	0.008695%	146,738	98,836	7.12%	7,037	0.009502%	111,370	
District Health Unit	100009	Nelson-Griggs District Health Unit	146,526	7.12%	10,433	0.014263%	240,704	152,394	7.12%	10,850	0.014651%	171,720	
District Health Unit	100010	First District Health Unit	2,319,767	7.12%	165,167	0.225808%	3,810,756	2,371,685	7.12%	168,864	0.228009%	2,672,430	
District Health Unit	100011	Lake Region District Health Unit	837,643	7.12%	59,640	0.081537%	1,376,026	880,253	7.12%	62,674	0.084626%	991,878	
District Health Unit	100012	Garrison Diversion Conservancy District	1,722,227	7.12%	122,623	0.167643%	2,829,159	1,948,956	7.12%	138,766	0.187369%	2,196,100	
District Health Unit	100013	Upper Missouri Health Unit	1,138,472	7.12%	81,059	0.110820%	1,870,208	1,136,626	7.12%	80,928	0.109273%	1,280,759	
District Health Unit	100014	Kidder County District Health Unit	60,507	7.12%	4,308	0.005890%	99,400	62,661	7.12%	4,461	0.006024%	70,606	
District Health Unit	100015	Southwestern District Health Unit	1,332,811	7.12%	94,896	0.129737%	2,189,453	1,326,944	7.12%	94,478	0.127570%	1,495,213	
District Health Unit	100017	City-County Health District	643,056	7.12%	45,786	0.062596%	1,056,376	648,309	7.12%	46,160	0.062327%	730,518	
District Health Unit	100018	Sargent County District Health Unit	137,768	7.12%	9,809	0.013410%	226,308	147,138	7.12%	10,476	0.014146%	165,801	
District Health Unit	100019	Trail District Health Unit	169,692	7.12%	12,082	0.016518%	278,759	174,786	7.12%	12,445	0.016804%	196,955	
District Health Unit	100021	Cavalier County Health Dist	121,410	7.12%	8,644	0.011818%	199,442	125,346	7.12%	8,925	0.012051%	141,246	
District Health Unit	100022	Walsh County Health District	309,285	7.12%	22,021	0.030106%	508,072	307,241	7.12%	21,876	0.029538%	346,207	
District Health Unit	100023	Custer Health Unit	1,391,550	7.12%	99,078	0.135455%	2,285,951	1,406,211	7.12%	100,122	0.135190%	1,584,525	
Political Subdivision	100024	Southeast Water Users District	487,255	7.12%	34,693	0.047430%	800,433	507,027	7.12%	36,100	0.048745%	571,327	
City	200002	City Of Mcville	114,557	7.12%	8,156	0.011151%	188,185	108,109	7.12%	7,697	0.010393%	121,813	
City	200003	City Of Drayton	259,833	7.12%	18,500	0.025292%	426,830	218,935	7.12%	15,588	0.021048%	246,698	
City	200004	City Of Fessenden	44,640	7.12%	3,178	0.004345%	73,327	46,560	7.12%	3,315	0.004476%	52,462	
City	200005	City Of Westhope	170,286	7.12%	12,124	0.016576%	279,738	164,350	7.12%	11,702	0.015800%	185,187	
City	200006	City Of Belfield	347,217	7.12%	24,722	0.033798%	570,378	313,918	7.12%	22,351	0.030179%	353,720	
City	200008	City Of Rolla	464,463	7.12%	33,070	0.045211%	762,985	363,874	7.12%	25,908	0.034982%	410,014	
City	200009	City Of New Town	1,045,374	7.12%	74,431	0.101758%	1,717,277	1,180,753	7.12%	84,070	0.113515%	1,330,478	
City	200010	City Of Cavalier	459,250	7.12%	32,699	0.044704%	754,429	416,413	7.12%	29,649	0.040033%	469,216	
City	200011	City Of Harvey	577,628	7.12%	41,127	0.056227%	948,892	572,142	7.12%	40,737	0.055005%	644,698	
City	200012	City Of Napoleon	157,237	7.12%	11,195	0.015306%	258,305	163,498	7.12%	11,641	0.015718%	184,226	
City	200014	City Of Grand Forks	21,650,749	7.12%	1,541,533	2.107504%	35,566,429	23,256,913	7.12%	1,655,892	2.235876%	26,206,085	
City	200015	City Of Killdeer	887,936	7.12%	63,221	0.086433%	1,458,651	845,496	7.12%	60,199	0.081284%	952,707	
City	200016	City Of Ellendale	329,050	7.12%	23,428	0.032030%	540,541	345,720	7.12%	24,615	0.032327%	389,562	
City	200017	City Of Wishek	232,843	7.12%	16,578	0.022665%	382,497	223,227	7.12%	15,894	0.021461%	251,538	
City	200018	City Of Granville	23,109	7.12%	1,645	0.002249%	37,954	62,079	7.12%	4,420	0.005968%	69,949	
City	200019	City Of Linton	211,590	7.12%	15,065	0.020596%	347,580	230,250	7.12%	16,394	0.022136%	259,540	

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2018					As of June 30, 2019				
			2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200018	City Of Granville	\$ 23,109	7.12%	\$ 1,645	0.002249%	\$ 37,954	\$ 62,079	7.12%	\$ 4,420	0.005968%	\$ 69,949
City	200019	City Of Linton	211,590	7.12%	15,065	0.020596%	347,580	230,250	7.12%	16,394	0.022136%	259,450
City	200020	City Of Finley	73,679	7.12%	5,246	0.007172%	121,035	77,094	7.12%	5,489	0.007412%	86,874
City	200021	City Of Wilton	141,318	7.12%	10,062	0.013756%	232,148	144,546	7.12%	10,292	0.013896%	162,871
City	200022	City Of Ray	166,130	7.12%	11,828	0.016171%	272,903	172,995	7.12%	12,317	0.016631%	194,927
City	200025	City Of Medora	251,097	7.12%	17,878	0.024442%	412,485	269,519	7.12%	19,190	0.025911%	303,696
City	200026	City Of Velva	69,748	7.12%	4,966	0.006789%	114,572	172,348	7.12%	12,271	0.016569%	194,201
City	200028	City Of Thompson	123,911	7.12%	8,822	0.012062%	203,559	128,342	7.12%	9,138	0.012339%	144,622
City	200029	City Of Williston	10,693,136	7.12%	761,351	1.040880%	17,565,985	11,468,713	7.12%	816,572	1.102580%	12,923,035
City	200030	City Of Bowman	624,173	7.12%	44,441	0.060758%	1,025,358	655,819	7.12%	46,694	0.063049%	738,980
City	200031	City Of Tioga	860,358	7.12%	61,257	0.083748%	1,413,339	1,049,389	7.12%	74,716	0.100886%	1,182,457
City	200033	City Of Rhame	62,349	7.12%	4,439	0.006069%	102,421	51,391	7.12%	3,659	0.004941%	57,912
City	200035	City Of Fargo	32,424,454	7.12%	2,308,621	3.156226%	53,264,572	34,264,052	7.12%	2,439,601	3.294081%	38,609,013
City	200036	City Of Jamestown	4,936,222	7.12%	351,459	0.480496%	8,108,894	5,070,567	7.12%	361,024	0.487475%	5,713,560
City	200037	City Of Beach	125,006	7.12%	8,900	0.012168%	205,348	266,375	7.12%	18,966	0.025609%	300,156
City	200038	City Of Glenburn	60,585	7.12%	4,314	0.005897%	99,518	62,527	7.12%	4,452	0.006011%	70,453
City	200040	City Of Kulm	76,465	7.12%	5,444	0.007443%	125,609	77,309	7.12%	5,504	0.007432%	87,108
City	200041	City Of Harwood	136,556	7.12%	9,723	0.013292%	224,317	141,476	7.12%	10,073	0.013601%	159,414
City	200045	City Of Mapleton	96,519	7.12%	6,872	0.009395%	158,551	139,789	7.12%	9,953	0.013439%	157,515
City	200046	City Of Wahpeton	2,407,727	7.12%	171,430	0.023470%	3,955,249	2,335,145	7.12%	166,262	0.224496%	2,631,256
City	200049	City Of Elgin	63,418	7.12%	4,515	0.006173%	104,176	68,810	7.12%	4,899	0.006615%	77,533
City	200050	City Of Rugby	649,005	7.12%	46,209	0.063175%	1,066,147	616,442	7.12%	43,891	0.059264%	694,617
City	200051	City Of New Salem	122,004	7.12%	8,687	0.011876%	200,420	152,422	7.12%	10,852	0.014654%	171,755
City	200052	City Of Walhalla	304,589	7.12%	21,687	0.029649%	500,359	247,168	7.12%	17,598	0.023762%	278,508
City	200053	City Of Gwinner	143,761	7.12%	10,236	0.013994%	236,164	157,170	7.12%	11,191	0.015110%	177,100
City	200054	City Of Kenmare	198,119	7.12%	14,106	0.019285%	325,455	209,391	7.12%	14,909	0.020130%	235,938
City	200055	City Of Watford City	3,526,851	7.12%	251,112	0.343307%	5,793,680	3,789,680	7.12%	269,825	0.364333%	4,270,246
City	200057	City Of Cooperstown	178,576	7.12%	12,715	0.017383%	293,357	181,957	7.12%	12,955	0.017493%	205,031
City	200058	City Of New England	97,442	7.12%	6,938	0.009485%	160,070	96,832	7.12%	6,894	0.009309%	109,108
City	200059	City Of Carrington	689,339	7.12%	49,081	0.067101%	1,132,403	510,733	7.12%	36,364	0.049101%	575,499
City	200060	City Of Mott	110,282	7.12%	7,852	0.010735%	181,165	121,770	7.12%	8,670	0.011707%	137,215
City	200061	City Of Larimore	101,852	7.12%	7,252	0.009914%	167,310	177,052	7.12%	12,606	0.017021%	199,498
City	200062	City Of Sherwood	36,498	7.12%	2,599	0.003553%	59,961	40,548	7.12%	2,887	0.003898%	45,687
City	200063	City Of Lamoure	143,630	7.12%	10,226	0.013981%	235,945	114,258	7.12%	8,135	0.010985%	128,752
City	200064	City Of Michigan	54,943	7.12%	3,912	0.005348%	90,253	56,240	7.12%	4,004	0.005407%	63,374
City	200065	City Of Park River	454,237	7.12%	32,342	0.044216%	746,193	447,973	7.12%	31,896	0.043067%	504,776
City	200067	City Of Hatton	79,122	7.12%	5,633	0.007702%	129,980	81,800	7.12%	5,824	0.007864%	92,172
City	200069	City Of Northwood	242,524	7.12%	17,268	0.023608%	398,411	215,314	7.12%	15,330	0.020700%	242,619
City	200070	City Of Powers Lake	38,746	7.12%	2,759	0.003772%	63,657	44,204	7.12%	3,147	0.004250%	49,813
City	200072	City Of Towner	95,612	7.12%	6,808	0.009307%	157,066	102,418	7.12%	7,292	0.009846%	115,402
City	200073	City Of Pembina	82,207	7.12%	5,853	0.008002%	135,042	81,504	7.12%	5,803	0.007836%	91,844
City	200075	City Of Underwood	80,704	7.12%	5,746	0.007856%	132,579	90,570	7.12%	6,449	0.008707%	102,052
City	200076	City Of New Leipzig	28,324	7.12%	2,017	0.002757%	46,527	40,866	7.12%	2,910	0.003929%	46,051
City	200077	City Of Stanley	835,658	7.12%	59,499	0.081344%	1,372,769	855,739	7.12%	60,929	0.082269%	964,252
City	200080	City Of Crosby	173,820	7.12%	12,376	0.016920%	285,543	141,246	7.12%	10,057	0.013579%	159,156
City	200083	City Of Grafton	1,596,853	7.12%	113,696	0.155439%	2,623,203	1,591,581	7.12%	113,321	0.153012%	1,793,411
City	200084	City Of Emerado	75,809	7.12%	5,398	0.007379%	124,529	80,230	7.12%	5,712	0.007713%	90,402
City	200085	City Of Lincoln	425,092	7.12%	30,267	0.041379%	698,316	589,700	7.12%	41,987	0.056693%	664,483
City	200086	City Of Minto	67,400	7.12%	4,799	0.006561%	110,724	81,130	7.12%	5,776	0.007800%	91,422
City	200087	City Of Ashley	139,697	7.12%	9,946	0.013598%	229,481	113,642	7.12%	8,091	0.010925%	128,049
City	200088	City Of Neche	42,208	7.12%	3,005	0.004109%	69,344	43,464	7.12%	3,095	0.004179%	48,981
City	200089	City Of Surrey	384,878	7.12%	27,403	0.037464%	632,246	217,697	7.12%	15,500	0.020929%	245,303
City	200090	City Of Hankinson	212,008	7.12%	15,095	0.020637%	348,272	211,945	7.12%	15,090	0.020376%	238,821
City	200091	City Of New Rockford	209,017	7.12%	14,882	0.020346%	343,361	216,366	7.12%	15,405	0.020801%	243,803
City	200094	City Of West Fargo	8,915,372	7.12%	634,774	0.867830%	14,645,578	7,691,139	7.12%	547,609	0.739412%	8,666,444
City	200097	City Of Devils Lake	1,078,185	7.12%	76,767	0.104952%	1,771,179	1,215,556	7.12%	86,548	0.116861%	1,369,695
City	200098	City Of Oakes	604,072	7.12%	43,010	0.058801%	992,331	565,841	7.12%	40,288	0.054399%	637,596
City	200100	City Of Mohall	151,167	7.12%	10,763	0.014715%	248,332	206,380	7.12%	14,694	0.019841%	232,551
City	200101	City Of Lidgerwood	70,065	7.12%	4,989	0.006820%	115,095	74,256	7.12%	5,287	0.007139%	83,674
City	200102	City Of McClusky	35,360	7.12%	2,518	0.003442%	58,088	35,360	7.12%	2,518	0.003399%	39,839
City	200103	City Of Burlington	203,613	7.12%	14,497	0.019820%	334,484	156,874	7.12%	11,169	0.015082%	176,772
City	200104	City Of Lisbon	456,919	7.12%	32,533	0.044477%	750,598	468,869	7.12%	33,383	0.045076%	528,323
City	200110	City Of Halliday	124,649	7.12%	8,875	0.012133%	204,758	112,416	7.12%	8,004	0.010807%	126,666
City	200111	City Of Maddock	134,219	7.12%	9,556	0.013065%	220,486	90,539	7.12%	6,446	0.008704%	102,017
City	200114	City Of Regent	45,293	7.12%	3,225	0.004409%	74,407	40,295	7.12%	2,869	0.003874%	45,406
City	200115	City Of Lakota	232,770	7.12%	16,573	0.022658%	382,378	174,441	7.12%	12,420	0.016770%	196,557
City	200117	City Of Alexander	160,118	7.12%	11,400	0.015586%	263,031	136,245	7.12%	9,701	0.013098%	153,518
City	200118	City Of Berthold	33,949	7.12%	2,417	0.003305%	55,775	34,152	7.12%	2,432	0.003283%	38,479

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2018					As of June 30, 2019				
			2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200114	City of Regent	\$ 45,293	7.12%	\$ 3,225	0.004409%	\$ 74,407	\$ 40,295	7.12%	\$ 2,869	0.003874%	\$ 45,406
City	200115	City of Lakota	232,770	7.12%	16,573	0.022658%	382,378	174,441	7.12%	12,420	0.016770%	196,557
City	200117	City of Alexander	160,118	7.12%	11,400	0.015586%	263,031	136,245	7.12%	9,701	0.013098%	153,518
City	200118	City of Berthold	33,949	7.12%	2,417	0.003305%	55,775	34,152	7.12%	2,432	0.003283%	38,479
City	200119	City of Carson	73,650	7.12%	5,244	0.007169%	120,985	76,393	7.12%	5,439	0.007344%	86,077
City	200120	City of Dodge	40,416	7.12%	2,878	0.003934%	66,391	42,638	7.12%	3,036	0.004099%	48,043
County	300001	Adams County	1,046,918	7.12%	74,541	0.101908%	1,719,809	893,285	7.12%	63,602	0.085879%	1,006,564
County	300002	Barnes County	3,249,075	7.12%	231,334	0.316268%	5,337,368	3,232,946	7.12%	230,186	0.310809%	3,642,906
County	300003	Benson County	1,788,848	7.12%	127,366	0.174128%	2,938,600	1,743,207	7.12%	124,116	0.167589%	1,964,264
County	300004	Billings County	2,914,919	7.12%	207,542	0.288741%	4,788,439	2,880,812	7.12%	205,114	0.276956%	3,246,125
County	300005	Bottineau County	3,220,721	7.12%	229,315	0.313508%	5,290,789	3,177,026	7.12%	226,204	0.305433%	3,579,896
County	300006	Bowman County	1,555,231	7.12%	110,732	0.151388%	2,554,838	1,575,772	7.12%	112,195	0.151492%	1,775,596
County	300007	Burke County	1,462,885	7.12%	104,157	0.142399%	2,403,138	1,668,057	7.12%	118,766	0.160364%	1,879,582
County	300008	Burleigh County	16,698,206	7.12%	1,188,912	1.625419%	27,430,719	17,347,366	7.12%	1,235,132	1.667743%	19,547,155
County	300009	Cass County	16,657,321	7.12%	1,186,001	1.621439%	27,363,552	17,086,506	7.12%	1,216,559	1.642664%	19,253,211
County	300010	Cavalier County	2,009,422	7.12%	143,071	0.195599%	3,300,946	2,081,858	7.12%	148,282	0.200146%	2,345,856
County	300011	Dickey County	1,856,405	7.12%	132,176	0.180704%	3,049,577	1,828,968	7.12%	130,223	0.175834%	2,060,902
County	300012	Divide County	2,370,343	7.12%	168,768	0.230731%	3,893,837	2,409,362	7.12%	171,547	0.231632%	2,714,895
County	300013	Dunn County	3,992,571	7.12%	284,271	0.388641%	6,558,741	4,222,140	7.12%	300,616	0.405909%	4,757,547
County	300014	Eddy County	936,993	7.12%	66,714	0.091208%	1,539,234	818,775	7.12%	58,297	0.078715%	922,597
County	300015	Emmons County	1,370,752	7.12%	97,598	0.133430%	2,251,777	1,481,324	7.12%	105,470	0.142412%	1,669,172
County	300016	Foster County	1,210,204	7.12%	86,167	0.117802%	1,988,037	855,028	7.12%	60,878	0.082201%	963,455
County	300018	Grand Forks County	15,059,060	7.12%	1,072,205	1.465863%	24,738,037	15,190,399	7.12%	1,081,556	1.460376%	17,116,663
County	300019	Grant County	1,033,283	7.12%	73,570	0.100581%	1,697,414	1,061,990	7.12%	75,614	0.102098%	1,196,662
County	300020	Griggs County	696,856	7.12%	49,616	0.067833%	1,144,756	641,226	7.12%	45,655	0.061646%	722,536
County	300021	Hettinger County	1,077,700	7.12%	76,732	0.104904%	1,770,369	1,247,791	7.12%	88,843	0.119960%	1,406,018
County	300023	Lamoure County	1,839,167	7.12%	130,949	0.179026%	3,021,259	1,707,321	7.12%	121,561	0.164139%	1,923,828
County	300024	Logan County	744,131	7.12%	52,982	0.072434%	1,222,403	782,711	7.12%	55,729	0.075248%	881,961
County	300025	Mchenry County	1,480,254	7.12%	105,394	0.144089%	2,431,659	1,443,928	7.12%	102,808	0.138817%	1,627,036
County	300026	McIntosh County	1,062,391	7.12%	75,642	0.103414%	1,745,224	1,014,011	7.12%	72,198	0.097485%	1,142,595
County	300027	McKenzie County	8,509,036	7.12%	605,843	0.828277%	13,978,078	8,301,317	7.12%	591,054	0.798073%	9,353,993
County	300028	McLean County	4,163,193	7.12%	296,419	0.405249%	6,839,019	4,057,713	7.12%	288,909	0.390101%	4,572,266
County	300029	Mercur County	3,772,503	7.12%	268,602	0.367219%	6,197,221	3,542,702	7.12%	252,240	0.340589%	3,991,590
County	300030	Morton County	5,742,063	7.12%	408,835	0.558938%	9,432,688	5,803,060	7.12%	413,178	0.557895%	6,538,933
County	300031	Mountrail County	6,510,346	7.12%	463,537	0.633723%	10,694,767	6,503,005	7.12%	463,014	0.625187%	7,327,644
County	300032	Nelson County	1,548,098	7.12%	110,225	0.150693%	2,543,109	1,608,185	7.12%	114,503	0.154608%	1,812,118
County	300033	Oliver County	807,773	7.12%	57,513	0.076299%	1,326,950	844,854	7.12%	60,154	0.081223%	951,192
County	300034	Pembina County	2,965,991	7.12%	211,179	0.288712%	4,872,330	2,901,088	7.12%	206,557	0.278905%	3,268,968
County	300035	Pierce County	2,324,928	7.12%	165,535	0.226111%	3,819,245	2,154,032	7.12%	153,367	0.207085%	2,427,186
County	300036	Ramsey County	3,529,931	7.12%	251,331	0.343607%	5,798,743	3,532,434	7.12%	251,509	0.339602%	3,980,381
County	300037	Ransom County	1,615,718	7.12%	115,039	0.157275%	2,654,187	1,625,124	7.12%	115,709	0.156236%	1,831,199
County	300038	Renville County	1,297,188	7.12%	92,360	0.126269%	2,130,927	1,346,060	7.12%	95,839	0.129408%	1,516,755
County	300039	Richland County	6,037,687	7.12%	429,883	0.587714%	9,918,315	6,021,477	7.12%	428,729	0.578893%	6,785,045
County	300040	Rolette County	2,119,517	7.12%	150,910	0.206316%	3,481,808	2,150,645	7.12%	153,126	0.206759%	2,423,365
County	300042	Sheridan County	644,770	7.12%	45,908	0.062763%	1,059,194	708,182	7.12%	50,423	0.068083%	797,982
County	300044	Slope County	551,364	7.12%	39,257	0.053670%	905,740	517,160	7.12%	36,822	0.049719%	582,743
County	300045	Stark County	5,998,893	7.12%	427,121	0.583938%	9,854,591	5,986,171	7.12%	426,215	0.575499%	6,745,265
County	300046	Steele County	1,043,771	7.12%	74,316	0.101602%	1,714,645	971,612	7.12%	69,179	0.093409%	1,094,821
County	300047	Stutsman County	6,503,013	7.12%	463,015	0.633009%	10,682,717	6,538,693	7.12%	465,555	0.628618%	7,367,858
County	300048	Towner County	1,114,350	7.12%	79,342	0.108472%	1,830,583	1,295,500	7.12%	92,240	0.124547%	1,459,781
County	300049	Trail County	3,061,477	7.12%	217,977	0.298007%	5,029,193	3,352,422	7.12%	238,692	0.322296%	3,777,542
County	300050	Walsh County	3,405,334	7.12%	242,460	0.331478%	5,594,053	3,541,217	7.12%	252,135	0.340446%	3,990,273
County	300051	Ward County	10,429,512	7.12%	742,581	1.015218%	17,132,911	10,320,290	7.12%	734,805	0.992173%	11,628,985
County	300052	Wells County	1,643,752	7.12%	117,035	0.160004%	2,700,242	2,188,029	7.12%	155,788	0.210353%	2,465,489
County	300053	Williams County	10,824,045	7.12%	770,672	1.053622%	17,781,021	11,745,396	7.12%	836,272	1.129180%	13,234,807
School District	400002	McCluskey Public Schools	166,472	7.12%	11,853	0.016205%	273,477	194,258	7.12%	13,831	0.018676%	218,896
School District	400003	Lake Region Special Education Unit	553,384	7.12%	39,401	0.053867%	909,064	487,651	7.12%	34,721	0.046882%	549,491
School District	400004	Lidgerwood Public School	360,289	7.12%	25,653	0.035071%	591,861	416,581	7.12%	29,661	0.040049%	469,403
School District	400006	Halliday Public School	106,010	7.12%	7,548	0.010319%	174,144	175,301	7.12%	12,481	0.016853%	197,529
School District	400007	Oliver-Mercer Special Education Unit	398,016	7.12%	28,339	0.038743%	653,830	381,690	7.12%	27,176	0.036695%	430,092
School District	400008	Underwood School District #8	379,814	7.12%	27,043	0.036971%	623,926	376,190	7.12%	26,785	0.036166%	423,892
School District	400010	New Town Public School District	2,073,911	7.12%	147,662	0.201876%	3,406,878	1,868,728	7.12%	133,053	0.179656%	2,105,698
School District	400011	Bottineau Public School	1,360,392	7.12%	96,860	0.132422%	2,234,766	1,377,880	7.12%	98,105	0.132467%	1,552,609
School District	400012	Peace Garden Special Services	344,523	7.12%	24,530	0.033536%	565,957	329,305	7.12%	23,447	0.031659%	371,066
School District	400014	Beulah Public School #27	1,048,817	7.12%	74,676	0.102093%	1,722,931	1,009,781	7.12%	71,896	0.097078%	1,137,824
School District	400016	St John School District #3	747,830	7.12%	53,245	0.072794%	1,228,478	798,930	7.12%	56,884	0.076808%	900,245
School District	400017	Ellendale Public School District #40	468,187	7.12%	33,335	0.045574%	769,111	452,461	7.12%	32,215	0.043499%	509,840
School District	400018	Rural Cass Special Education Unit	225,378	7.12%	16,047	0.021939%	370,245	224,600	7.12%	15,992	0.021593%	253,086
School District	400019	Fargo Public Schools	23,478,532	7.12%	1,671,671	2.285422%	38,568,989	24,771,329	7.12%	1,763,719	2.381469%	27,912,540

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

As of June 30, 2018								As of June 30, 2019							
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension	2019 Payroll	Current	Estimated	Proportionate	Net Pension			
				Contribution	Contribution		Liability Under		Contribution	Contribution		Liability under			
				Rate	2018-2019	Share	Current Discount		Rate	2019-2020	Share	Current Discount			
School District	400014	Beulah Public School #27	\$ 1,048,817	7.12%	\$ 74,676	0.102093%	\$ 1,722,931	\$ 1,009,781	7.12%	\$ 71,896	0.097078%	\$ 1,137,824			
School District	400016	St John School District #3	747,830	7.12%	53,245	0.072794%	1,228,478	798,930	7.12%	56,884	0.076808%	900,245			
School District	400017	Ellendale Public School District #40	468,187	7.12%	33,335	0.045574%	769,111	452,461	7.12%	32,215	0.043499%	509,840			
School District	400018	Rural Cass Special Education Unit	225,378	7.12%	16,047	0.021939%	370,245	224,600	7.12%	15,992	0.021593%	253,086			
School District	400019	Fargo Public Schools	23,478,532	7.12%	1,671,671	2.285422%	38,568,989	24,771,329	7.12%	1,763,719	2.381469%	27,912,540			
School District	400020	Surrey Schools	614,677	7.12%	43,765	0.059833%	1,009,747	610,876	7.12%	43,494	0.058728%	688,335			
School District	400021	Jamestown Public School District #1	3,330,930	7.12%	237,162	0.324236%	5,471,836	3,257,099	7.12%	231,905	0.313131%	3,670,122			
School District	400023	Warwick Public School	476,500	7.12%	33,927	0.046383%	782,764	726,950	7.12%	51,759	0.069888%	819,138			
School District	400024	Souris Valley Special Services	281,809	7.12%	20,065	0.027432%	462,945	352,759	7.12%	25,104	0.033896%	397,286			
School District	400025	Rugby Public School District #5	651,066	7.12%	46,356	0.063375%	1,069,522	628,763	7.12%	44,768	0.060448%	708,494			
School District	400026	Billings County School District	333,152	7.12%	23,720	0.032429%	547,275	348,503	7.12%	24,813	0.033504%	392,691			
School District	400027	Belcourt School District #7	5,212,827	7.12%	371,153	0.507421%	8,563,283	5,289,467	7.12%	376,610	0.508519%	5,960,211			
School District	400028	West Fargo Public School #6	17,657,066	7.12%	1,257,183	1.718755%	29,005,866	19,273,761	7.12%	1,372,292	1.852943%	21,717,833			
School District	400029	Minot Public School District #1	17,434,897	7.12%	1,241,365	1.697129%	28,640,903	18,201,913	7.12%	1,295,976	1.749898%	20,510,071			
School District	400030	Belfield Public School #13	409,781	7.12%	29,176	0.039888%	673,154	322,915	7.12%	22,992	0.031044%	363,858			
School District	400031	Minto Public School District #20	375,951	7.12%	26,768	0.036595%	617,581	379,255	7.12%	27,003	0.036461%	427,349			
School District	400033	Harvey Public School Dist #38	642,786	7.12%	45,766	0.062569%	1,055,920	667,560	7.12%	47,530	0.064178%	752,213			
School District	400034	Oakes Public Schools	546,243	7.12%	38,893	0.053172%	897,336	599,707	7.12%	42,699	0.057655%	675,758			
School District	400035	Larimore Public School District #44	529,417	7.12%	37,694	0.051534%	869,692	511,925	7.12%	36,449	0.049216%	576,847			
School District	400036	Hazen Public School District #3	708,600	7.12%	50,452	0.068976%	1,164,045	587,509	7.12%	41,831	0.056482%	662,010			
School District	400038	Park River Area School District	576,550	7.12%	41,050	0.056122%	947,120	615,130	7.12%	43,797	0.059137%	693,128			
School District	400039	Hillsboro Public School	576,620	7.12%	41,055	0.056129%	947,238	608,049	7.12%	43,293	0.058457%	685,158			
School District	400040	Lisbon Public School	695,962	7.12%	49,552	0.067746%	1,143,288	769,188	7.12%	54,766	0.073948%	866,724			
School District	400042	Northern Cass School District # 97	667,829	7.12%	47,549	0.065007%	1,097,064	640,738	7.12%	45,621	0.061599%	721,985			
School District	400043	Mandaree Public School #36	967,441	7.12%	68,882	0.094172%	1,589,255	963,847	7.12%	68,626	0.092662%	1,086,066			
School District	400044	Thompson Public School	302,810	7.12%	21,560	0.029476%	497,440	317,297	7.12%	22,592	0.030504%	357,529			
School District	400045	Northern Plains Special Ed Unit	126,148	7.12%	8,982	0.012279%	207,222	128,930	7.12%	9,180	0.012395%	145,278			
School District	400046	Bowman County School District #1	764,575	7.12%	54,438	0.074424%	1,255,986	789,977	7.12%	56,246	0.075947%	890,154			
School District	400047	Apple Creek Elementary School	35,187	7.12%	2,505	0.003425%	57,801	35,833	7.12%	2,551	0.003445%	40,378			
School District	400048	Burke Central School	145,722	7.12%	10,375	0.014185%	239,387	166,066	7.12%	11,824	0.015965%	187,121			
School District	400049	Washburn Public School	438,732	7.12%	31,238	0.042707%	720,727	427,768	7.12%	30,457	0.041125%	482,015			
School District	400050	Enderlin Area School District #24	524,023	7.12%	37,310	0.051009%	860,833	581,023	7.12%	41,369	0.055858%	654,696			
School District	400051	Midkota School	218,045	7.12%	15,525	0.021225%	358,195	299,418	7.12%	21,319	0.028785%	337,381			
School District	400052	Velva Public School	437,190	7.12%	31,128	0.042556%	718,179	411,969	7.12%	29,332	0.039606%	464,211			
School District	400053	Shenney Valley Special Education Unit	558,523	7.12%	39,767	0.054367%	917,502	568,601	7.12%	40,484	0.054664%	640,702			
School District	400054	Center Stanton Public School	282,283	7.12%	20,099	0.027478%	463,721	276,787	7.12%	19,707	0.026610%	311,888			
School District	400055	Burleigh County Special Education Unit	59,130	7.12%	4,210	0.005756%	97,139	61,531	7.12%	4,381	0.005915%	69,328			
School District	400056	New Rockford Shenney Public School	321,885	7.12%	22,918	0.031333%	528,779	419,714	7.12%	29,884	0.040351%	472,943			
School District	400057	James River Multidistrict Special Education Unit	452,684	7.12%	32,321	0.044065%	743,645	348,797	7.12%	24,834	0.033533%	393,031			
School District	400058	Newburg United Public School	220,655	7.12%	15,711	0.021479%	362,482	248,633	7.12%	17,703	0.023903%	280,160			
School District	400059	Napoleon Public School District #2	253,783	7.12%	18,069	0.024703%	416,890	223,054	7.12%	15,881	0.021444%	251,339			
School District	400060	Yellowstone School District # 14	231,211	7.12%	16,462	0.022506%	379,813	176,229	7.12%	12,548	0.016942%	198,572			
School District	400061	Cavalier Public Schools	395,754	7.12%	28,178	0.038523%	650,118	510,854	7.12%	36,373	0.049113%	575,640			
School District	400062	Richland School District # 44	403,778	7.12%	28,749	0.039304%	663,298	412,056	7.12%	29,338	0.039614%	464,305			
School District	400063	Fort Totten School District # 30	449,650	7.12%	32,015	0.043769%	738,650	361,603	7.12%	25,746	0.034764%	407,459			
School District	400064	Bismarck Public Schools	25,361,813	7.12%	1,805,761	2.468742%	41,662,714	26,437,584	7.12%	1,882,356	2.541659%	29,790,083			
School District	400065	Solen Public School Dist #3	457,496	7.12%	32,574	0.044533%	751,543	534,177	7.12%	38,033	0.051355%	601,918			
School District	400068	Lakota Public School District # 66	307,434	7.12%	21,889	0.029926%	505,034	273,476	7.12%	19,471	0.026291%	308,150			
School District	400069	Stanley Community Public School District # 2	1,425,988	7.12%	101,530	0.138807%	2,342,520	1,390,810	7.12%	99,026	0.133710%	1,567,178			
School District	400070	Mandan Public School District #1	7,307,335	7.12%	520,282	0.711303%	12,004,014	7,537,233	7.12%	536,651	0.724615%	8,493,012			
School District	400072	Killdeer Public School #16	774,387	7.12%	55,136	0.075380%	1,272,120	1,040,707	7.12%	74,098	0.100052%	1,172,682			
School District	400073	Glenburn School District	498,293	7.12%	35,478	0.048504%	818,558	415,663	7.12%	29,595	0.039961%	468,372			
School District	400074	New Public School #8	851,994	7.12%	60,662	0.082934%	1,399,602	799,682	7.12%	56,937	0.076880%	901,089			
School District	400075	Williston Public School #1	7,090,552	7.12%	504,847	0.690201%	11,647,895	8,077,040	7.12%	575,085	0.776511%	9,101,271			
School District	400076	Valley City Public School	1,107,017	7.12%	78,820	0.107758%	1,818,534	1,104,814	7.12%	78,663	0.106215%	1,244,917			
School District	400077	Dickinson Public Schools	6,666,350	7.12%	474,644	0.648909%	10,951,047	7,619,621	7.12%	542,517	0.732536%	8,585,852			
School District	400078	Drayton Public School #19	296,116	7.12%	21,083	0.028824%	486,436	331,258	7.12%	23,586	0.031847%	373,270			
School District	400079	Mohall Lansford Sherwood School	390,832	7.12%	27,827	0.038044%	642,034	380,856	7.12%	27,117	0.036615%	429,154			
School District	400080	Westhope Public School #17	276,221	7.12%	19,667	0.026888%	453,764	238,025	7.12%	16,947	0.022883%	268,205			
School District	400081	Kindred Public School District #2	477,312	7.12%	33,985	0.046462%	784,097	514,998	7.12%	36,632	0.049463%	579,742			
School District	400082	Grafton Public School District #3	1,444,213	7.12%	102,828	0.140581%	2,372,458	1,393,708	7.12%	99,232	0.133988%	1,570,436			
School District	400083	Wilton Public School District	321,393	7.12%	22,883	0.031285%	527,969	391,740	7.12%	27,892	0.037661%	441,414			
School District	400084	Shenney Valley Career And Tech Center	120,791	7.12%	8,600	0.011758%	198,429	133,765	7.12%	9,524	0.012860%	150,729			
School District	400085	White Shield School Dist #85	1,024,344	7.12%	72,933	0.099711%	1,682,732	1,109,985	7.12%	79,025	0.106703%	1,250,636			
School District	400086	Tgu School District #60	1,821,327	7.12%	129,678	0.177290%	2,991,962	1,855,173	7.12%	132,088	0.178353%	2,090,426			
School District	400087	Turtle Lake Mercer School District #72	445,585	7.12%	31,726	0.043374%	731,984	377,260	7.12%	26,861	0.036269%	425,099			
School District	400088	Lamoure School District													



# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

As of June 30, 2018							As of June 30, 2019						
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension	2019 Payroll	Current	Estimated	Proportionate	Net Pension	
				Contribution	Contribution		Liability Under		Contribution	Contribution		Liability under	
				Rate	2018-2019	Share	Current Discount		Rate	2019-2020	Share	Current Discount	
School District	400086	Tgu School District #60	\$ 1,821,327	7.12%	\$ 129,678	0.177290%	\$ 2,991,962	\$ 1,855,173	7.12%	\$ 132,088	0.178353%	\$ 2,090,426	
School District	400087	Turtle Lake Mercer School District #72	445,585	7.12%	31,726	0.043374%	731,984	377,260	7.12%	26,861	0.036269%	425,099	
School District	400088	Lamoure School District #8	486,080	7.12%	34,609	0.047315%	798,492	451,766	7.12%	32,174	0.043443%	509,183	
School District	400089	Divide County School Dist #1	723,209	7.12%	51,492	0.070398%	1,188,043	773,122	7.12%	55,046	0.074326%	871,155	
School District	400090	Mott/Regent School Dist #1	412,366	7.12%	29,360	0.040140%	677,406	499,628	7.12%	35,574	0.048033%	562,982	
School District	400091	United Public School District # 7	998,367	7.12%	71,084	0.097182%	1,640,052	993,854	7.12%	70,762	0.095547%	1,119,880	
School District	400092	Kulm Public School District #7	353,476	7.12%	25,167	0.034408%	580,673	302,178	7.12%	21,515	0.029051%	340,499	
School District	400093	Midway Public School District #128	480,760	7.12%	34,230	0.046798%	789,767	540,645	7.12%	38,494	0.051977%	609,208	
School District	400094	Dunseith School District #1	1,676,936	7.12%	119,398	0.163234%	2,754,752	1,748,691	7.12%	124,507	0.168116%	1,970,441	
School District	400095	Carrington School District #49	517,074	7.12%	36,816	0.050332%	849,407	551,822	7.12%	39,290	0.053051%	621,796	
School District	400096	Glen Ullin Public School #48	287,875	7.12%	20,497	0.028022%	472,902	310,151	7.12%	22,083	0.029817%	349,477	
School District	400099	Manvel Public School	243,042	7.12%	17,305	0.023658%	399,255	314,703	7.12%	22,407	0.030255%	354,610	
School District	400100	Maple Valley School District	308,588	7.12%	21,971	0.030038%	506,924	314,209	7.12%	22,372	0.030207%	354,048	
School District	400101	North Border School District # 100	680,029	7.12%	48,418	0.066195%	1,117,113	651,014	7.12%	46,352	0.062587%	733,565	
School District	400102	Mckenzie Cty Public School #1	2,744,360	7.12%	195,398	0.267139%	4,508,262	2,877,824	7.12%	204,901	0.276669%	3,242,761	
School District	400103	Devils Lake Public School	2,944,831	7.12%	209,672	0.286653%	4,837,582	2,993,064	7.12%	213,106	0.287748%	3,372,615	
School District	400104	Mt Pleasant School Dist #4	399,493	7.12%	28,444	0.038887%	656,261	416,182	7.12%	29,632	0.040011%	468,958	
School District	400105	Central Cass Public School District #7	1,077,836	7.12%	76,742	0.104918%	1,770,606	1,123,956	7.12%	80,026	0.108055%	1,266,483	
School District	400106	Milnor Public School District #2	397,307	7.12%	28,288	0.038674%	652,666	420,902	7.12%	29,968	0.040465%	474,279	
School District	400107	Mapleton Public School	95,070	7.12%	6,769	0.009254%	156,171	99,497	7.12%	7,084	0.009565%	112,109	
School District	400108	Linton Public School District #36	504,280	7.12%	35,905	0.049087%	828,397	478,043	7.12%	34,037	0.045958%	538,661	
School District	400109	Tioga Public School District #15	766,742	7.12%	54,592	0.074635%	1,259,547	726,329	7.12%	51,715	0.069828%	818,435	
School District	400114	Zealand Public Schools	78,748	7.12%	5,607	0.007665%	129,355	99,756	7.12%	7,103	0.009590%	112,402	
School District	400117	Garrison Public School District #51	644,746	7.12%	45,906	0.062760%	1,059,143	637,896	7.12%	45,418	0.061326%	718,785	
School District	400118	Kenmare Public School District #28	642,515	7.12%	32,931	0.045022%	759,795	454,883	7.12%	32,388	0.043732%	512,571	
School District	400119	Lewis & Clark Public Schools	486,431	7.12%	34,634	0.047350%	799,083	661,439	7.12%	47,094	0.063589%	745,309	
School District	400120	Sw Special Education Unit	76,254	7.12%	5,429	0.007423%	125,271	78,828	7.12%	5,613	0.007578%	88,820	
School District	400121	North Valley Career & Technology Center	189,700	7.12%	13,507	0.018466%	311,634	203,638	7.12%	14,499	0.019577%	229,457	
School District	400122	Dakota Prairie Public School	580,740	7.12%	41,349	0.056530%	954,005	702,578	7.12%	50,024	0.067545%	791,676	
School District	400123	Beach Public School District #3	729,750	7.12%	51,958	0.071035%	1,198,793	786,741	7.12%	56,016	0.075636%	886,509	
School District	400124	Rollette Public School	316,485	7.12%	22,534	0.030807%	519,902	306,161	7.12%	21,799	0.029434%	344,988	
School District	400125	Drake Public School District	279,071	7.12%	19,870	0.027165%	458,439	284,699	7.12%	20,271	0.027370%	320,796	
School District	400137	New Salem Almont School District #49	534,136	7.12%	38,030	0.051993%	877,439	584,914	7.12%	41,646	0.056233%	659,091	
School District	400138	Max Public School	322,311	7.12%	22,949	0.031374%	529,470	327,506	7.12%	23,318	0.031486%	369,039	
School District	400139	East Central Special Education Unit	471,766	7.12%	33,590	0.045922%	774,984	504,727	7.12%	35,937	0.048524%	568,736	
School District	400140	North Sargent School District #3	397,001	7.12%	28,266	0.038644%	652,160	373,336	7.12%	26,582	0.035892%	420,680	
School District	400141	Wahpeton Public School District 37	1,430,730	7.12%	101,868	0.139269%	2,350,316	1,368,978	7.12%	97,471	0.131611%	1,542,576	
School District	400142	Medina Public School District #3	251,231	7.12%	17,888	0.024455%	412,705	257,265	7.12%	18,317	0.024733%	289,889	
School District	400143	Pingree-Buchanan School District	142,134	7.12%	10,120	0.013835%	233,481	226,387	7.12%	16,119	0.021764%	255,090	
School District	400144	West River Student Services	110,374	7.12%	7,859	0.010744%	181,317	165,524	7.12%	11,785	0.015913%	186,512	
School District	400145	Leeds Public School District 6	197,355	7.12%	14,052	0.019211%	324,207	228,558	7.12%	16,273	0.021973%	257,539	
School District	400147	Sawyer Public School	173,983	7.12%	12,388	0.016936%	285,813	156,566	7.12%	11,147	0.015052%	176,420	
School District	400148	Willmar Multidistrict Special Education Unit	845,130	7.12%	60,173	0.082266%	1,388,328	709,112	7.12%	50,489	0.068173%	799,037	
School District	400149	Great Northwest Education Cooperative	142,151	7.12%	10,121	0.013837%	233,514	130,645	7.12%	9,302	0.012560%	147,212	
School District	400150	Anamoose Public School District #14	180,951	7.12%	12,884	0.017614%	297,255	184,145	7.12%	13,111	0.017703%	207,492	
School District	400151	South Prairie School District #70	640,229	7.12%	45,584	0.062320%	1,051,718	701,061	7.12%	49,916	0.067399%	789,965	
School District	400152	South East Education Cooperative	469,154	7.12%	33,404	0.045668%	770,697	668,955	7.12%	47,630	0.064312%	753,783	
School District	400153	South Heart Public School District #9	306,054	7.12%	21,791	0.029792%	502,772	416,153	7.12%	29,630	0.040008%	468,923	
Political Subdivision	500002	Cass County Water Resource District	242,354	7.12%	17,256	0.023591%	398,124	247,140	7.12%	17,596	0.023760%	278,484	
Political Subdivision	500003	Walsh County Water Resource District	50,471	7.12%	3,594	0.004913%	82,912	53,572	7.12%	3,814	0.005150%	60,362	
Political Subdivision	500005	Ramsey County Soil Conservation District	70,848	7.12%	5,044	0.006896%	116,378	80,637	7.12%	5,741	0.007752%	90,859	
Political Subdivision	500006	James River Soil Conservation District	56,389	7.12%	4,015	0.005489%	92,633	59,119	7.12%	4,209	0.005684%	66,621	
Political Subdivision	500007	Burleigh County Soil Conservation District	209,298	7.12%	14,902	0.020373%	343,817	212,304	7.12%	15,116	0.020411%	239,232	
Political Subdivision	500008	Trail County Water Resource District	57,600	7.12%	4,101	0.005607%	94,624	57,600	7.12%	4,101	0.005538%	64,909	
Political Subdivision	500009	Grafton Park District	95,512	7.12%	6,800	0.009297%	156,897	180,002	7.12%	12,816	0.017305%	202,827	
Political Subdivision	500010	Cass County Soil Conservation District	206,101	7.12%	14,674	0.020062%	338,568	192,466	7.12%	13,704	0.018503%	216,869	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	156,018	7.12%	11,108	0.015187%	256,297	156,889	7.12%	11,170	0.015083%	176,784	
Political Subdivision	500016	Greater Ramsey Water District	312,054	7.12%	22,218	0.030376%	512,628	367,476	7.12%	26,164	0.035328%	414,070	
Political Subdivision	500017	Carnegie Regional Library	60,105	7.12%	4,279	0.005851%	98,742	79,916	7.12%	5,690	0.007683%	90,050	
Political Subdivision	500018	Griggs County Public Library	57,162	7.12%	4,070	0.005564%	93,899	41,544	7.12%	2,958	0.003994%	46,813	
Political Subdivision	500019	R & T Water Supply Commerce Authority	466,797	7.12%	33,236	0.045438%	766,816	504,261	7.12%	35,903	0.048479%	568,209	
Political Subdivision	500022	Consolidated Waste Ltd	149,646	7.12%	10,655	0.014567%	245,834	124,279	7.12%	8,849	0.011948%	140,039	
Political Subdivision	500023	Walsh County Housing Authority	29,820	7.12%	2,123	0.002903%	48,991	29,820	7.12%	2,123	0.002867%	33,603	
Political Subdivision	500024	Williams County Soil Conservation District	104,553	7.12%	7,444	0.010177%	171,748	163,307	7.12%	11,627	0.015700%	184,015	
Political Subdivision	500025	Bowman City Park Board	130,014	7.12%	9,257	0.012656%	213,584	91,387	7.12%	6,507	0.008786%	102,978	
Political Subdivision	500028	Williston Housing Authority	304,356	7.12%	21,670	0.029626%	499,971	287,434	7.12%	20,465	0.027633%	323,879	
Political Subdivision	500030	Minot Rural Fire Department	155,765	7.12%	11,090	0.015162%	255,875	163,252	7.12%	11,624	0.015695%	183,957	
Political Subdivision	500031	Central Plains Water District	211,816	7.12%	15,081	0.020618%	347,951	236,271	7.12%	16,822	0.022715%	266,236	
Political Subdivision													

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportion

# Schedule of Net Pension Liability by Employer\*

## Main System (Concluded)

As of June 30, 2018								As of June 30, 2019							
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension	2019 Payroll	Current	Estimated	Proportionate	Net Pension			
				Contribution	2018-2019		Liability Under		Contribution	2019-2020		Liability under			
				Rate	Contribution	Share	Current Discount		Rate	Contribution	Share	Current Discount			
							Rate					Rate			
Political Subdivision	500025	Bowman City Park Board	\$ 130,014	7.12%	\$ 9,257	0.012656%	\$ 213,584	\$ 91,387	7.12%	\$ 6,507	0.008786%	\$ 102,978			
Political Subdivision	500028	Williston Housing Authority	304,356	7.12%	21,670	0.029626%	499,971	287,434	7.12%	20,465	0.027633%	323,879			
Political Subdivision	500030	Minot Rural Fire Department	155,765	7.12%	11,090	0.015162%	255,875	163,252	7.12%	11,624	0.015695%	183,957			
Political Subdivision	500031	Central Plains Water District	211,816	7.12%	15,081	0.020618%	347,951	236,271	7.12%	16,822	0.022715%	266,236			
Political Subdivision	500033	Ransom County Soil Cons Dist	57,306	7.12%	4,080	0.005578%	94,135	61,370	7.12%	4,370	0.005900%	69,152			
Political Subdivision	500038	Jamesstown Regional Airport	144,485	7.12%	10,287	0.014064%	237,345	213,998	7.12%	15,237	0.020573%	241,130			
Political Subdivision	500040	Fargo Park District	3,453,384	7.12%	245,881	0.336156%	5,672,999	3,712,310	7.12%	264,316	0.356894%	4,183,056			
Political Subdivision	500041	Bismarck Rural Fire Protection	506,929	7.12%	36,093	0.049345%	832,751	-	7.12%	-	0.000000%	-			
Political Subdivision	500045	Dunseith Community Nursing Home	911,357	7.12%	64,889	0.088712%	1,497,112	986,458	7.12%	70,236	0.094836%	1,111,547			
Political Subdivision	500047	Merced County Soil Conservation District	76,449	7.12%	5,443	0.007442%	125,592	82,750	7.12%	5,892	0.007955%	93,238			
Political Subdivision	500049	West Fargo Park District	1,155,966	7.12%	82,305	0.112523%	1,898,948	1,211,281	7.12%	86,243	0.116450%	1,364,878			
Political Subdivision	500053	Stutsman County Housing Authority	133,184	7.12%	9,483	0.012964%	218,782	161,621	7.12%	11,507	0.015538%	182,117			
Political Subdivision	500054	Grand Forks County Water Resource District	49,468	7.12%	3,522	0.004815%	81,258	49,818	7.12%	3,547	0.004789%	56,131			
Political Subdivision	500055	Southeast Region Career & Technology Center	127,580	7.12%	9,084	0.012419%	209,584	130,108	7.12%	9,264	0.012508%	146,603			
Political Subdivision	500056	Cavalier County Job Development Authority	48,186	7.12%	3,431	0.004690%	79,149	48,900	7.12%	3,482	0.004701%	55,099			
Political Subdivision	500057	Barnes County Soil Conservation District	76,803	7.12%	5,468	0.007476%	126,166	79,673	7.12%	5,673	0.007660%	89,781			
Political Subdivision	500059	Traill Rural Water District	129,409	7.12%	9,214	0.012597%	212,588	-	7.12%	-	0.000000%	-			
Political Subdivision	500061	Ward County Water Resource District	35,178	7.12%	2,505	0.003424%	57,784	35,379	7.12%	2,519	0.003401%	39,862			
Political Subdivision	500063	Southwest Water Authority	2,848,716	7.12%	202,829	0.277297%	4,679,689	2,781,628	7.12%	198,052	0.267420%	3,134,356			
Political Subdivision	500068	Burleigh County Council On Aging	677,607	7.12%	48,246	0.065959%	1,113,130	711,317	7.12%	50,646	0.068385%	801,522			
Political Subdivision	500072	Watford City Park District	613,851	7.12%	43,706	0.059753%	1,008,397	621,093	7.12%	44,222	0.059711%	699,856			
Political Subdivision	500080	Western & Central Stark Soil Conservation District	103,692	7.12%	7,383	0.010093%	170,330	107,312	7.12%	7,641	0.010317%	120,923			
Political Subdivision	500081	Ramsey County Housing Authority	223,790	7.12%	15,934	0.021784%	367,629	232,112	7.12%	16,526	0.022315%	261,548			
Political Subdivision	500082	Grand Forks Public Library	614,163	7.12%	43,728	0.059783%	1,008,903	882,654	7.12%	62,845	0.048577%	994,585			
Political Subdivision	500084	Rollette County Soil Conservation District	32,028	7.12%	2,280	0.003118%	52,620	34,680	7.12%	2,469	0.003334%	39,077			
Political Subdivision	500085	Jamesstown Parks And Recreation District	589,088	7.12%	41,943	0.057342%	967,709	659,087	7.12%	46,927	0.063363%	742,660			
Political Subdivision	500091	Ramsey County Water Resource District	32,824	7.12%	2,337	0.003195%	53,919	33,157	7.12%	2,361	0.003188%	37,366			
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	322,474	7.12%	22,960	0.031390%	529,740	326,406	7.12%	23,240	0.031380%	367,796			
Political Subdivision	500108	North Dakota Firefighters Association	150,597	7.12%	10,723	0.014659%	247,387	173,467	7.12%	12,351	0.016677%	195,467			
Political Subdivision	500109	James River Valley Library System	314,780	7.12%	22,412	0.030641%	517,100	324,868	7.12%	23,131	0.031232%	366,062			
Political Subdivision	500110	Grand Forks Park District	1,848,194	7.12%	131,591	0.179905%	3,036,093	1,945,558	7.12%	138,524	0.187042%	2,192,268			
Political Subdivision	500111	Mcintosh County Housing Authority	36,399	7.12%	2,592	0.003543%	59,792	36,465	7.12%	2,596	0.003506%	41,093			
School District	500113	Lonetree Special Education Unit	89,873	7.12%	6,399	0.008748%	147,632	89,553	7.12%	6,376	0.008609%	100,904			
School District	500114	Roughrider Education Services Program (RESP)	29,991	7.12%	2,135	0.002919%	49,261	28,367	7.12%	2,020	0.002727%	31,962			
Political Subdivision	500116	Western Area Water Supply Authority	900,757	7.12%	64,134	0.087681%	1,479,713	987,001	7.12%	70,274	0.094888%	1,112,156			
Political Subdivision	500118	Crosby Park District	42,000	7.12%	2,990	0.004088%	68,989	74,415	7.12%	5,298	0.007154%	83,850			
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	106,479	7.12%	7,581	0.010365%	174,921	138,525	7.12%	9,863	0.013318%	156,097			
Political Subdivision	500121	Devils Lake Park Board	361,360	7.12%	25,729	0.035175%	593,616	348,540	7.12%	24,816	0.033508%	392,738			
Political Subdivision	500122	North Central Soil Conservation District	73,173	7.12%	5,210	0.007123%	120,208	102,632	7.12%	7,307	0.009867%	115,648			
Political Subdivision	500123	Williston Rural Fire Protection District #1	80,000	7.12%	5,696	0.007787%	131,414	-	7.12%	-	0.000000%	-			
Political Subdivision	500125	Wahpeton Park Board	529,674	7.12%	37,713	0.051559%	870,114	505,553	7.12%	35,995	0.048603%	569,662			
State	030500	Tobacco Prevention/Control Committee	-	7.12%	-	0.000000%	-	-	7.12%	-	0.000000%	-			
City	200047	City Of Bottineau	453,107	7.12%	32,261	0.044106%	744,337	487,485	7.12%	34,709	0.046866%	549,303			
Political Subdivision	500126	City Of Bottineau Park Board	135,683	7.12%	9,661	0.013208%	222,899	132,148	7.12%	9,409	0.012704%	148,900			
Political Subdivision	500124	Emmons County Soil Conservation District	23,424	7.12%	1,668	0.002280%	38,477	-	7.12%	-	0.000000%	-			
City	200043	City of Dickinson	-	7.12%	-	0.000000%	-	3,026,981	7.12%	215,521	0.291008%	3,410,824			
City	200092	City of Minot	-	7.12%	-	0.000000%	-	2,360,950	7.12%	168,100	0.226977%	2,660,335			
City	200007	City of Beulah	-	7.12%	-	0.000000%	-	39,139	7.12%	2,787	0.003763%	44,105			
City	200123	City of Grenora	-	7.12%	-	0.000000%	-	139,505	7.12%	9,933	0.013412%	157,198			
County	300041	Sargent County	-	7.12%	-	0.000000%	-	580,407	7.12%	41,325	0.055799%	654,005			
School District	400154	Sargent Central Public School District #6	-	7.12%	-	0.000000%	-	287,116	7.12%	20,443	0.027603%	323,527			
School District	400155	Fairmount Public School	-	7.12%	-	0.000000%	-	106,858	7.12%	7,608	0.010273%	120,407			
Political Subdivision	500127	Bottineau County Water Resource District	-	7.12%	-	0.000000%	-	-	7.12%	-	0.000000%	-			
Political Subdivision	500128	Logan County Soil Conservation District	-	7.12%	-	0.000000%	-	57,857	7.12%	4,119	0.005562%	65,191			
Political Subdivision	500129	Park District - City of New Rockford	-	7.12%	-	0.000000%	-	50,408	7.12%	3,589	0.004846%	56,799			
Political Subdivision	500131	Minot Park District	-	7.12%	-	0.000000%	-	481,887	7.12%	34,310	0.046328%	542,998			
Political Subdivision	500132	Valley City Park District	-	7.12%	-	0.000000%	-	306,199	7.12%	21,801	0.029437%	345,023			
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.12%	-	0.000000%	-	-	7.12%	-	0.000000%	-			
Total Main System			\$ 1,027,317,207	7.12%	\$ 73,144,974	99.999997%	\$ 1,687,609,035	\$ 1,040,170,182	7.12%	74,060,112	99.999991%	1,172,072,256			

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.  
The sum of the values by employer differ from the System totals due to rounding.

## Schedule of Net Pension Liability by Employer\*

### Judges System

			As of June 30, 2018					As of June 30, 2019				
Employer Type	Employer ID	Employer	2018 Payroll	Current	Estimated	Proportionate	Net Pension	2019 Payroll	Current	Estimated	Proportionate	Net Pension
				Contribution	Contribution		Liability Under		Contribution	Contribution		Liability under
				Rate		Share	Current Discount		Rate		Share	Current Discount
				Rate			Rate					Rate
State	018000	ND Supreme Court	\$ 8,008,841	17.52%	\$ 1,403,149	100.000000%	\$ (6,482,130)	\$ 8,164,306	17.52%	\$ 1,430,386	100.000000%	\$ (10,896,194)
		<b>Total Judges System</b>	<b>\$ 8,008,841</b>	<b>17.52%</b>	<b>\$ 1,403,149</b>	<b>100.000000%</b>	<b>\$ (6,482,130)</b>	<b>\$ 8,164,306</b>	<b>17.52%</b>	<b>1,430,386</b>	<b>100.000000%</b>	<b>\$ (10,896,194)</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



# Schedule of Net Pension Liability by Employer\*

## Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2018				As of June 30, 2019			
			2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share
State	012500	Attorney General's Office	\$ 3,718,340	9.81%	\$ 364,769	10.771219%	\$ 3,821,457	9.81%	\$ 374,885	9.484417%
State of ND	054000	Adjutant General ND National Guard	805,402	9.81%	79,010	2.333074%	785,042	9.81%	77,013	1.948384%
City	200010	City Of Cavalier	154,263	9.81%	15,133	0.446866%	150,474	9.81%	14,761	0.373459%
City	200016	City Of Ellendale	90,900	9.81%	8,917	0.263317%	94,548	9.81%	9,275	0.234657%
City	200028	City Of Thompson	46,911	9.81%	4,602	0.135891%	49,007	9.81%	4,808	0.121630%
City	200029	City Of Williston	6,965,475	9.81%	683,313	20.177460%	7,951,913	9.81%	780,083	19.735734%
City	200030	City Of Bowman	188,362	9.81%	18,478	0.545644%	211,754	9.81%	20,773	0.525549%
City	200070	City Of Powers Lake	98,568	9.81%	9,670	0.285530%	64,194	9.81%	6,297	0.159322%
City	200094	City of West Fargo	-	9.81%	-	0.000000%	2,955,732	9.81%	289,957	7.335787%
City	200103	City Of Burlington	119,219	9.81%	11,695	0.345351%	117,289	9.81%	11,506	0.291098%
County	300001	Adams County	245,451	9.81%	24,079	0.711018%	183,612	9.81%	18,012	0.455704%
County	300003	Benson County	175,972	9.81%	17,263	0.509752%	181,928	9.81%	17,847	0.451524%
County	300006	Bowman County	145,141	9.81%	14,238	0.420442%	189,000	9.81%	18,541	0.469076%
County	300009	Cass County	7,610,093	9.81%	746,550	22.044778%	8,036,460	9.81%	788,377	19.945570%
County	300013	Dunn County	1,099,188	9.81%	107,830	3.184108%	1,140,254	9.81%	111,859	2.829979%
County	300016	Foster County	-	9.81%	-	0.000000%	133,915	9.81%	13,137	0.332362%
County	300020	Griggs County	125,846	9.81%	12,345	0.364548%	130,306	9.81%	12,783	0.323405%
County	300027	Mckenzie County	2,969,882	9.81%	291,345	8.603100%	3,271,184	9.81%	320,903	8.118703%
County	300028	McLean County	931,248	9.81%	91,355	2.697622%	944,572	9.81%	92,663	2.344319%
County	300044	Slope County	60,324	9.81%	5,918	0.174745%	60,750	9.81%	5,960	0.150775%
County	300045	Stark County	1,338,190	9.81%	131,276	3.876444%	1,386,307	9.81%	135,997	3.440655%
County	300051	Ward County	3,515,450	9.81%	344,866	10.183491%	3,219,967	9.81%	315,879	7.991588%
County	300053	Williams County	4,116,844	9.81%	403,862	11.925598%	4,633,216	9.81%	454,518	11.499110%
Political Subdivision	500041	Bismarck Rural Fire Protection	-	9.81%	-	0.000000%	579,073	9.81%	56,807	1.437193%
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	9.81%	-	0.000000%	-	9.81%	-	0.000000%
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 34,521,069</b>	<b>9.81%</b>	<b>\$ 3,386,514</b>	<b>99.999998%</b>	<b>\$ 40,291,954</b>	<b>9.81%</b>	<b>\$ 3,952,641</b>	<b>100.000000%</b>
						<b>\$ 23,304,236</b>				<b>\$ 11,892,842</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Net Pension Liability by Employer\*

## Public Safety without Prior Main System Service System

			As of June 30, 2018					As of June 30, 2019				
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200027	City of Mandan	\$ 1,830,188	7.93%	\$ 145,134	29.949840%	\$ 290,599	\$ 2,658,757	7.93%	\$ 210,839	27.158687%	\$ (124,964)
City	200043	City of Dickinson	-	7.93%	-	0.000000%	-	2,699,317	7.93%	214,056	27.573000%	(126,870)
City	200097	City Of Devils Lake	882,146	7.93%	69,954	14.435747%	140,068	924,187	7.93%	73,288	9.440391%	(43,438)
City	200118	City of Berthold	59,824	7.93%	4,744	0.978981%	9,499	64,836	7.93%	5,141	0.662287%	(3,047)
County	300002	Barnes County	811,769	7.93%	64,373	13.284073%	128,894	773,135	7.93%	61,310	7.897424%	(36,338)
County	300030	Morton County	1,709,406	7.93%	135,556	27.973321%	271,421	1,591,802	7.93%	126,230	16.259949%	(74,816)
County	300040	Rolette County	817,511	7.93%	64,829	13.378037%	129,805	866,635	7.93%	68,724	8.852509%	(40,733)
County	300041	Sargent County	-	7.93%	-	0.000000%	-	211,042	7.93%	16,736	2.155753%	(9,919)
<b>Total Public Safety without Prior Main System Service System</b>			<b>\$ 6,110,844</b>	<b>7.93%</b>	<b>\$ 484,590</b>	<b>99.999999%</b>	<b>\$ 970,286</b>	<b>\$ 9,789,711</b>	<b>7.93%</b>	<b>\$ 776,324</b>	<b>100.000000%</b>	<b>\$ (460,125)</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

The sum of the values by employer differ from the System totals due to rounding.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System

As of June 30, 2019

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	010100	Governor's Office	0.111119%	\$ 1,867,354	\$ 1,302,395	\$ 827,731
State of ND	010800	Secretary Of State	0.149297%	2,508,935	1,749,869	1,112,120
State	011000	Office Of Management & Budget	0.271679%	4,565,564	3,184,274	2,023,750
State	011200	Information Technology Dept	2.183079%	36,686,631	25,587,266	16,261,858
State	011700	State Auditor's Office	0.335716%	5,641,706	3,934,834	2,500,764
State	011800	Central Services	0.121028%	2,033,875	1,418,536	901,543
State of ND	012000	State Treasurer's Office	0.038091%	640,119	446,454	283,742
State	012500	Attorney General's Office	1.064959%	17,896,630	12,482,090	7,932,930
State of ND	012700	Tax Department	0.609517%	10,242,930	7,143,980	4,540,321
State of ND	013000	Facility Management	0.155869%	2,619,378	1,826,897	1,161,076
State of ND	014000	Office Of Administrative Hearings	0.040503%	680,653	474,724	301,709
State	016000	Legislative Council	0.254673%	4,279,778	2,984,952	1,897,071
State of ND	018000	ND Supreme Court	1.745295%	29,329,673	20,456,120	13,000,785
State of ND	018800	Commission On Legal Counsel For Indigents	0.216832%	3,643,861	2,541,428	1,615,192
State	019000	Retirement & Investment Office	0.151523%	2,546,343	1,775,959	1,128,702
State	019200	ND Public Employees Retirement System	0.156519%	2,630,301	1,834,516	1,165,917
State of ND	020100	Public Instruction	0.440957%	7,410,280	5,168,335	3,284,709
State	020200	Education Standards & Practice	0.047577%	799,531	557,637	354,403
State	021500	ND University System Office	0.092532%	1,555,000	1,084,542	689,275
State of ND	022300	ND Youth Correctional Center	0.335648%	5,640,563	3,934,037	2,500,258
State of ND	022400	Juvenile Services - DOCR	0.161890%	2,720,561	1,897,468	1,205,926
State	022600	Land Department	0.144564%	2,429,397	1,694,395	1,076,864
State	022700	Bismarck State College	0.443923%	7,460,124	5,203,099	3,306,803
State	022800	Lake Region State College	0.185941%	3,124,737	2,179,363	1,385,083
State	022900	Williston State College	0.112924%	1,897,687	1,323,551	841,176
State	023000	University Of North Dakota	3.622176%	60,870,648	42,454,524	26,981,760
State	023500	North Dakota State University	2.970751%	49,923,454	34,819,351	22,129,264
State	023800	ND St College Of Science	0.505349%	8,492,387	5,923,056	3,764,369
State	023900	Dickinson State University	0.256401%	4,308,817	3,005,205	1,909,943
State	024000	Mayville State University	0.292280%	4,911,764	3,425,733	2,177,207
State	024100	Minot State University	0.493609%	8,295,097	5,785,455	3,676,917
State	024200	Valley City State University	0.173330%	2,912,810	2,031,553	1,291,143
State of ND	025000	ND State Library	0.117037%	1,966,806	1,371,758	871,814
State of ND	025200	SCHOOL FOR THE DEAF	0.119890%	2,014,751	1,405,198	893,066
State of ND	025300	School For The Blind	0.059318%	996,839	695,250	441,863
State	026100	ND Board Of Nursing	0.060502%	1,016,736	709,127	450,682
State of ND	027000	Career & Technical Education	0.152998%	2,571,131	1,793,247	1,139,689
State of ND	030100	ND Department Of Health	1.788944%	30,063,194	20,967,718	13,325,928
State of ND	031000	Life Skills and Transition Center	1.145251%	19,245,937	13,423,170	8,531,029
State of ND	031200	North Dakota State Hospital	1.618017%	27,190,767	18,964,330	12,052,685
State of ND	031300	ND Veterans Home	0.442683%	7,439,285	5,188,565	3,297,567
State of ND	031600	Indian Affairs Commission	0.021723%	365,055	254,609	161,816
State of ND	032100	Veterans Affairs Department	0.037671%	633,061	441,531	280,613
State of ND	032500	Department Of Human Services	6.742653%	113,310,247	79,028,772	50,226,340
State of ND	036000	Protection & Advocacy Project	0.171912%	2,888,980	2,014,933	1,280,581
State	038000	Job Service North Dakota	0.792419%	13,316,597	9,287,724	5,902,766
State	040100	Insurance Department	0.221839%	3,728,003	2,600,114	1,652,489
State of ND	040500	Industrial Commission	0.636114%	10,689,892	7,455,716	4,738,443
State of ND	040600	ND Department Of Labor	0.070331%	1,181,912	824,330	523,899
State of ND	040800	Public Service Commission	0.241643%	4,060,809	2,832,231	1,800,010
State of ND	041200	Aeronautics Commission	0.045741%	768,677	536,118	340,727
State of ND	041300	Department Of Financial Institutions	0.198622%	3,337,842	2,327,994	1,479,545
State of ND	041400	ND Securities Department	0.057110%	959,733	669,371	425,415
State	042600	State Board Of Law Examiners	0.032432%	545,020	380,127	241,587
State	042700	ND State Board Of Cosmetology	0.007893%	132,642	92,512	58,795
State	042800	ND State Plumbing Board	0.037414%	628,742	438,519	278,699
State	047100	Bank Of North Dakota	1.026477%	17,249,940	12,031,053	7,646,276
State	047200	Public Finance Authority	0.016309%	274,073	191,153	121,487
State	047300	Housing Finance Agency	0.235478%	3,957,207	2,759,973	1,754,087
State	047500	Mill & Elevator Association	0.842955%	14,165,854	9,880,043	6,279,212
State	048500	Workforce Safety & Insurance	1.486184%	24,975,314	17,419,152	11,070,655
State of ND	050200	Field Services Division	0.683783%	11,490,970	8,014,432	5,093,532
State of ND	050400	Highway Patrol	0.179594%	3,018,076	2,104,972	1,337,804
State of ND	051700	Department Of Corrections Transitional Services	0.182698%	3,070,239	2,141,353	1,360,926

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	051800	James River Correctional Ctr	0.760179%	\$ 12,774,804	\$ 8,909,848	\$ 5,662,609
State of ND	051900	State Penitentiary	0.968183%	16,270,310	11,347,805	7,212,041
State	052000	Rough Rider Industries	0.125990%	2,117,261	1,476,694	938,505
State of ND	053000	Department Of Corrections And Rehabilitation	0.637372%	10,711,033	7,470,461	4,747,814
State of ND	054000	Adjutant General ND National Guard	0.972664%	16,345,613	11,400,326	7,245,420
State of ND	060100	Department Of Commerce	0.299472%	5,032,625	3,510,029	2,230,781
State of ND	060200	Dept Of Agriculture	0.373474%	6,276,229	4,377,386	2,782,025
State of ND	060700	Milk Marketing Board	0.012280%	206,365	143,930	91,474
State of ND	060800	ND Oilseed Council	0.003136%	52,700	36,756	23,360
State	061100	ND Soybean Council	0.039211%	658,941	459,581	292,085
State of ND	061400	ND Corn Utilization Council	0.012456%	209,323	145,993	92,785
State of ND	061600	State Seed Department	0.140725%	2,364,883	1,649,399	1,048,267
State	062400	Beef Commission	0.017725%	297,869	207,750	132,034
State of ND	062500	ND Wheat Commission	0.042486%	713,977	497,967	316,480
State of ND	062600	ND Barley Council	0.012690%	213,255	148,736	94,528
State	066500	State Fair Association	0.104758%	1,760,458	1,227,840	780,347
State of ND	067000	Racing Commission	0.012276%	206,298	143,884	91,445
State of ND	070100	Historical Society	0.344029%	5,781,405	4,032,269	2,562,688
State of ND	070900	ND Council On The Arts	0.029224%	491,109	342,526	217,691
State of ND	072000	Game & Fish Department	1.015898%	17,072,160	11,907,060	7,567,472
State of ND	075000	Parks & Recreation Department	0.338654%	5,691,079	3,969,270	2,522,650
State of ND	077000	Water Commission	0.562209%	9,447,919	6,589,496	4,187,921
State	080100	Department Of Transportation	5.460311%	91,760,497	63,998,796	40,674,114
State	090000	ND State Board Of Accountancy	0.009382%	157,664	109,964	69,887
State	090100	Board Of Medical Examiners	0.031268%	525,459	366,484	232,917
State	090200	Board Of Pharmacy	0.024140%	405,673	282,938	179,820
State	090600	Real Estate Commission	0.016737%	281,265	196,170	124,675
State	090900	Electrical Board	0.145092%	2,438,270	1,700,583	1,080,797
State	099501	ND System Information Technology Services	0.185884%	3,123,780	2,178,695	1,384,659
District Health Unit	100002	McIntosh District Health Unit	0.008175%	137,381	95,817	60,896
District Health Unit	100003	Wells County Dist Health Unit	0.021602%	363,021	253,191	160,914
District Health Unit	100004	Central Valley Health Unit	0.106650%	1,792,253	1,250,015	794,441
District Health Unit	100005	Dickey County Health District	0.016608%	279,097	194,658	123,714
District Health Unit	100006	Emmons County Public Health	0.017333%	291,281	203,155	129,114
District Health Unit	100007	Rolette County Public Health	0.043478%	730,648	509,594	323,870
District Health Unit	100008	Towner County Public Health Unit	0.009502%	159,681	111,370	70,781
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014651%	246,210	171,720	109,136
District Health Unit	100010	First District Health Unit	0.228009%	3,831,690	2,672,430	1,698,450
District Health Unit	100011	Lake Region District Health Unit	0.084626%	1,422,139	991,878	630,383
District Health Unit	100012	Garrison Diversion Conservancy District	0.187369%	3,148,735	2,196,100	1,395,721
District Health Unit	100013	Upper Missouri Health Unit	0.109273%	1,836,332	1,280,759	813,980
District Health Unit	100014	Kidder County District Health Unit	0.006024%	101,233	70,606	44,873
District Health Unit	100015	Southwestern District Health Unit	0.127570%	2,143,813	1,495,213	950,275
District Health Unit	100017	City-County Health District	0.062327%	1,047,405	730,518	464,277
District Health Unit	100018	Sargent County District Health Unit	0.014146%	237,723	165,801	105,374
District Health Unit	100019	Trails District Health Unit	0.016804%	282,391	196,955	125,174
District Health Unit	100021	Cavalier County Health Dist	0.012051%	202,517	141,246	89,768
District Health Unit	100022	Walsh County Health District	0.029538%	496,386	346,207	220,030
District Health Unit	100023	Custer Health Unit	0.135190%	2,271,867	1,584,525	1,007,037
Political Subdivision	100024	Southeast Water Users District	0.048745%	819,159	571,327	363,104
City	200002	City Of McVie	0.010393%	174,654	121,813	77,418
City	200003	City Of Drayton	0.021048%	353,712	246,698	156,788
City	200004	City Of Fessenden	0.004476%	75,219	52,462	33,342
City	200005	City Of Westhope	0.015800%	265,519	185,187	117,695
City	200006	City Of Belfield	0.030179%	507,158	353,720	224,805
City	200008	City Of Rolla	0.034982%	587,872	410,014	260,583
City	200009	City Of New Town	0.113515%	1,907,619	1,330,478	845,579
City	200010	City Of Cavalier	0.040033%	672,754	469,216	298,208
City	200011	City Of Harvey	0.055005%	924,359	644,698	409,735
City	200012	City Of Napoleon	0.015718%	264,141	184,226	117,084
City	200014	City Of Grand Forks	2.235876%	37,573,884	26,206,085	16,655,146
City	200015	City Of Killdeer	0.081284%	1,365,977	952,707	605,488
City	200016	City Of Ellendale	0.033237%	558,548	389,562	247,584
City	200017	City Of Wishek	0.021461%	360,652	251,538	159,864

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200018	City Of Granville	0.005968%	\$ 100,292	\$ 69,949	\$ 44,456
City	200019	City Of Linton	0.022136%	371,995	259,450	164,892
City	200020	City Of Finley	0.007412%	124,559	86,874	55,212
City	200021	City Of Wilton	0.013896%	233,522	162,871	103,512
City	200022	City Of Ray	0.016631%	279,484	194,927	123,885
City	200025	City Of Medora	0.025911%	435,434	303,696	193,012
City	200026	City Of Velve	0.016569%	278,442	194,201	123,423
City	200028	City Of Thompson	0.012339%	207,357	144,622	91,914
City	200029	City Of Williston	1.102580%	18,528,851	12,923,035	8,213,170
City	200030	City Of Bowman	0.063049%	1,059,538	738,980	469,655
City	200031	City Of Tioga	0.100886%	1,695,389	1,182,457	751,505
City	200033	City Of Rhame	0.004941%	83,033	57,912	36,806
City	200035	City Of Fargo	3.294081%	55,357,013	38,609,013	24,537,765
City	200036	City Of Jamestown	0.487475%	8,192,015	5,713,560	3,631,224
City	200037	City Of Beach	0.025609%	430,359	300,156	190,763
City	200038	City Of Glenburn	0.006011%	101,015	70,453	44,776
City	200040	City Of Kulm	0.007432%	124,895	87,108	55,361
City	200041	City Of Harwood	0.013601%	228,565	159,414	101,314
City	200045	City Of Mapleton	0.013439%	225,842	157,515	100,108
City	200046	City Of Wahpeton	0.224496%	3,772,654	2,631,256	1,672,281
City	200049	City Of Elgin	0.006615%	111,165	77,533	49,275
City	200050	City Of Rugby	0.059264%	995,931	694,617	441,460
City	200051	City Of New Salem	0.014654%	246,260	171,755	109,158
City	200052	City Of Walhalla	0.023762%	399,320	278,508	177,004
City	200053	City Of Gwinner	0.015110%	253,923	177,100	112,555
City	200054	City Of Kenmare	0.020130%	338,285	235,938	149,949
City	200055	City Of Watford City	0.364333%	6,122,614	4,270,246	2,713,934
City	200057	City Of Cooperstown	0.017493%	293,970	205,031	130,306
City	200058	City Of New England	0.009309%	156,438	109,108	69,343
City	200059	City Of Carrington	0.049101%	825,142	575,499	365,756
City	200060	City Of Mott	0.011707%	196,736	137,215	87,206
City	200061	City Of Larimore	0.017021%	286,038	199,498	126,790
City	200062	City Of Sherwood	0.003898%	65,506	45,687	29,036
City	200063	City Of Lamoure	0.010985%	184,603	128,752	81,828
City	200064	City Of Michigan	0.005407%	90,865	63,374	40,277
City	200065	City Of Park River	0.043067%	723,741	504,776	320,808
City	200067	City Of Hatton	0.007864%	132,154	92,172	58,579
City	200069	City Of Northwood	0.020700%	347,863	242,619	154,195
City	200070	City Of Powers Lake	0.004250%	71,421	49,813	31,658
City	200072	City Of Towner	0.009846%	165,462	115,402	73,343
City	200073	City Of Pembina	0.007836%	131,684	91,844	58,371
City	200075	City Of Underwood	0.008707%	146,321	102,052	64,859
City	200076	City Of New Leipzig	0.003929%	66,027	46,051	29,267
City	200077	City Of Stanley	0.082269%	1,382,530	964,252	612,826
City	200080	City Of Crosby	0.013579%	228,195	159,156	101,151
City	200083	City Of Grafton	0.153012%	2,571,366	1,793,411	1,139,794
City	200084	City Of Emerald	0.007713%	129,617	90,402	57,455
City	200085	City Of Lincoln	0.056693%	952,726	664,483	422,309
City	200086	City Of Minto	0.007800%	131,079	91,422	58,103
City	200087	City Of Ashley	0.010925%	183,595	128,049	81,381
City	200088	City Of Neche	0.004179%	70,228	48,981	31,130
City	200089	City Of Surrey	0.020929%	351,712	245,303	155,901
City	200090	City Of Hankinson	0.020376%	342,419	238,821	151,782
City	200091	City Of New Rockford	0.020801%	349,561	243,803	154,948
City	200094	City Of West Fargo	0.739412%	12,425,815	8,666,444	5,507,915
City	200097	City Of Devils Lake	0.116861%	1,963,848	1,369,695	870,503
City	200098	City Of Oakes	0.054399%	914,175	637,596	405,221
City	200100	City Of Mohall	0.019841%	333,428	232,551	147,797
City	200101	City Of Lidgerwood	0.007139%	119,971	83,674	53,179
City	200102	City Of Mcclusky	0.003399%	57,120	39,839	25,319
City	200103	City Of Burlington	0.015082%	253,453	176,772	112,347
City	200104	City Of Lisbon	0.045076%	757,502	528,323	335,773
City	200110	City Of Halliday	0.010807%	181,612	126,666	80,502
City	200111	City Of Maddock	0.008704%	146,271	102,017	64,837

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200114	City of Regent	0.003874%	\$ 65,103	\$ 45,406	\$ 28,858
City	200115	City of Lakota	0.016770%	281,820	196,557	124,921
City	200117	City of Alexander	0.013098%	220,112	153,518	97,568
City	200118	City of Berthold	0.003283%	55,171	38,479	24,455
City	200119	City of Carson	0.007344%	123,416	86,077	54,706
City	200120	City of Dodge	0.004099%	68,884	48,043	30,534
County	300001	Adams County	0.085879%	1,443,196	1,006,564	639,717
County	300002	Barnes County	0.310809%	5,223,144	3,642,906	2,315,231
County	300003	Benson County	0.167589%	2,816,332	1,964,264	1,248,378
County	300004	Billings County	0.276956%	4,654,244	3,246,125	2,063,058
County	300005	Bottineau County	0.305433%	5,132,800	3,579,896	2,275,185
County	300006	Bowman County	0.151492%	2,545,822	1,775,596	1,128,471
County	300007	Burke County	0.160364%	2,694,916	1,879,582	1,194,559
County	300008	Burleigh County	1.667743%	28,026,412	19,547,155	12,423,096
County	300009	Cass County	1.642664%	27,604,960	19,253,211	12,236,282
County	300010	Cavalier County	0.200146%	3,363,452	2,345,856	1,490,897
County	300011	Dickey County	0.175834%	2,954,889	2,060,902	1,309,796
County	300012	Divide County	0.231632%	3,892,575	2,714,895	1,725,438
County	300013	Dunn County	0.405909%	6,821,299	4,757,547	3,023,635
County	300014	Eddy County	0.078715%	1,322,805	922,597	586,352
County	300015	Emmons County	0.142412%	2,393,233	1,669,172	1,060,834
County	300016	Foster County	0.082201%	1,381,387	963,455	612,319
County	300018	Grand Forks County	1.460376%	24,541,611	17,116,663	10,878,410
County	300019	Grant County	0.102098%	1,715,756	1,196,662	760,533
County	300020	Griggs County	0.061646%	1,035,961	722,536	459,204
County	300021	Hettinger County	0.119960%	2,015,927	1,406,018	893,588
County	300023	Lamoure County	0.164139%	2,758,355	1,923,828	1,222,679
County	300024	Logan County	0.075248%	1,264,542	881,961	560,526
County	300025	Mchenry County	0.138817%	2,332,819	1,627,036	1,034,054
County	300026	Mcintosh County	0.097485%	1,638,235	1,142,595	726,170
County	300027	Mckenzie County	0.798073%	13,411,612	9,353,993	5,944,883
County	300028	McLean County	0.390101%	6,555,645	4,572,266	2,905,881
County	300029	Mercer County	0.340589%	5,723,596	3,991,950	2,537,064
County	300030	Morton County	0.557895%	9,375,422	6,538,933	4,155,786
County	300031	Mountrail County	0.625187%	10,506,264	7,327,644	4,657,047
County	300032	Nelson County	0.154608%	2,598,187	1,812,118	1,151,682
County	300033	Oliver County	0.081223%	1,364,952	951,992	605,034
County	300034	Pembina County	0.278905%	4,686,997	3,268,968	2,077,576
County	300035	Pierce County	0.207085%	3,480,062	2,427,186	1,542,586
County	300036	Ramsey County	0.339602%	5,707,010	3,980,381	2,529,711
County	300037	Ransom County	0.156236%	2,625,545	1,831,199	1,163,809
County	300038	Renville County	0.129408%	2,174,701	1,516,755	963,966
County	300039	Richland County	0.578893%	9,728,294	6,785,045	4,312,201
County	300040	Rolette County	0.206759%	3,474,584	2,423,365	1,540,158
County	300042	Sheridan County	0.068083%	1,144,134	797,982	507,153
County	300044	Slope County	0.049719%	835,528	582,743	370,359
County	300045	Stark County	0.575499%	9,671,258	6,745,265	4,286,919
County	300046	Steele County	0.093409%	1,569,738	1,094,821	695,808
County	300047	Stutsman County	0.628618%	10,563,922	7,367,858	4,682,605
County	300048	Towner County	0.124547%	2,093,012	1,459,781	927,756
County	300049	Traill County	0.322296%	5,416,183	3,777,542	2,400,798
County	300050	Walsh County	0.340446%	5,721,193	3,990,273	2,535,998
County	300051	Ward County	0.992173%	16,673,462	11,628,985	7,390,743
County	300052	Wells County	0.210353%	3,534,981	2,465,489	1,566,929
County	300053	Williams County	1.129180%	18,975,864	13,234,807	8,411,315
School District	400002	McClusky Public Schools	0.018676%	313,850	218,896	139,118
School District	400003	Lake Region Special Education Unit	0.046882%	787,852	549,491	349,226
School District	400004	Lidgerwood Public School	0.040004%	673,023	469,403	298,327
School District	400006	Halliday Public School	0.016853%	283,215	197,529	125,539
School District	400007	Oliver-Mercer Special Education Unit	0.036695%	616,659	430,092	273,343
School District	400008	Underwood School District #8	0.036166%	607,769	423,892	269,402
School District	400010	New Town Public School District	0.179656%	3,019,118	2,105,698	1,338,266
School District	400011	Bottineau Public School	0.132467%	2,226,107	1,552,609	986,753
School District	400012	Peace Garden Special Services	0.031659%	532,029	371,066	235,829

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
School District	400014	Beulah Public School #27	0.097078%	\$ 1,631,395	\$ 1,137,824	\$ 723,139
School District	400016	St John School District #3	0.076808%	1,290,758	900,245	572,146
School District	400017	Ellendale Public School District #40	0.043499%	731,000	509,840	324,026
School District	400018	Rural Cass Special Education Unit	0.021593%	362,870	253,086	160,847
School District	400019	Fargo Public Schools	2.381469%	40,020,574	27,912,540	17,739,675
School District	400020	Surrey Schools	0.058728%	986,924	688,335	437,468
School District	400021	Jamestown Public School District #1	0.313131%	5,262,165	3,670,122	2,332,528
School District	400023	Warwick Public School	0.069888%	1,174,467	819,138	520,599
School District	400024	Souris Valley Special Services	0.033896%	569,622	397,286	252,493
School District	400025	Rugby Public School District #5	0.060448%	1,015,828	708,494	450,280
School District	400026	Billings County School District	0.033504%	563,035	392,691	249,573
School District	400027	Belcourt School District #7	0.508519%	8,545,659	5,960,211	3,787,982
School District	400028	West Fargo Public School #6	1.852943%	31,138,697	21,717,833	13,802,660
School District	400029	Minot Public School District #1	1.749898%	29,407,026	20,510,071	13,035,073
School District	400030	Belfield Public School #13	0.031044%	521,694	363,858	231,248
School District	400031	Minto Public School District #20	0.036461%	612,727	427,349	271,600
School District	400033	Harvey Public School Dist #38	0.064178%	1,078,511	752,213	478,065
School District	400034	Oakes Public Schools	0.057655%	968,892	675,758	429,475
School District	400035	Larimore Public School District #44	0.049216%	827,075	576,847	366,612
School District	400036	Hazen Public School District #3	0.056482%	949,180	662,010	420,737
School District	400038	Park River Area School District	0.059137%	993,797	693,128	440,514
School District	400039	Hillsboro Public School	0.058457%	982,370	685,158	435,449
School District	400040	Lisbon Public School	0.073948%	1,242,696	866,724	550,842
School District	400042	Northern Cass School District #97	0.061599%	1,035,171	721,985	458,854
School District	400043	Mandaree Public School #36	0.092662%	1,557,184	1,086,066	690,244
School District	400044	Thompson Public School	0.030504%	512,620	357,529	227,226
School District	400045	Northern Plains Special Ed Unit	0.012395%	208,298	145,278	92,331
School District	400046	Bowman County School District #1	0.075947%	1,276,289	890,154	565,733
School District	400047	Apple Creek Elementary School	0.003445%	57,893	40,378	25,662
School District	400048	Burke Central School	0.015965%	268,292	187,121	118,924
School District	400049	Washburn Public School	0.041125%	691,105	482,015	306,342
School District	400050	Enderlin Area School District #24	0.055858%	938,693	654,696	416,089
School District	400051	Midkota School	0.028785%	483,732	337,381	214,421
School District	400052	Velva Public School	0.039606%	665,579	464,211	295,027
School District	400053	Sheyenne Valley Special Education Unit	0.054664%	918,628	640,702	407,195
School District	400054	Center Stanton Public School	0.026610%	447,181	311,888	198,219
School District	400055	Burleigh County Special Education Unit	0.005915%	99,402	69,328	44,061
School District	400056	New Rockford Sheyenne Public School	0.040351%	678,098	472,943	300,577
School District	400057	James River Multidistrict Special Education Unit	0.033533%	563,522	393,031	249,789
School District	400058	Newburg United Public School	0.023903%	401,690	280,160	178,055
School District	400059	Napoleon Public School District #2	0.021444%	360,366	251,339	159,737
School District	400060	Yellowstone School District # 14	0.016942%	284,710	198,572	126,202
School District	400061	Cavalier Public Schools	0.049113%	825,344	575,640	365,845
School District	400062	Richland School District # 44	0.039614%	665,713	464,305	295,087
School District	400063	Fort Totten School District # 30	0.034764%	584,209	407,459	258,959
School District	400064	Bismarck Public Schools	2.541659%	42,712,566	29,790,083	18,932,938
School District	400065	Solen Public School Dist #3	0.051355%	863,020	601,918	382,546
School District	400068	Lakota Public School District # 66	0.026291%	441,820	308,150	195,843
School District	400069	Stanley Community Public School District # 2	0.133710%	2,246,996	1,567,178	996,012
School District	400070	Mandan Public School District #1	0.724615%	12,177,151	8,493,012	5,397,691
School District	400072	Killdeer Public School #16	0.100052%	1,681,373	1,172,682	745,292
School District	400073	Glenburn School District	0.039961%	671,544	468,372	297,671
School District	400074	New Public School #8	0.076880%	1,291,968	901,089	572,683
School District	400075	Williston Public School #1	0.776511%	13,049,263	9,101,271	5,784,267
School District	400076	Valley City Public School	0.106215%	1,784,942	1,244,917	791,201
School District	400077	Dickinson Public Schools	0.732536%	12,310,264	8,585,852	5,456,695
School District	400078	Drayton Public School #19	0.031847%	535,189	373,270	237,230
School District	400079	Mohall Lansford Sherwood School	0.036615%	615,315	429,154	272,747
School District	400080	Westhope Public School #17	0.022883%	384,549	268,205	170,457
School District	400081	Kindred Public School District #2	0.049463%	831,225	579,742	368,452
School District	400082	Grafton Public School District #3	0.133988%	2,251,668	1,570,436	998,083
School District	400083	Wilton Public School District	0.037661%	632,893	441,414	280,539
School District	400084	Sheyenne Valley Career And Tech Center	0.012860%	216,112	150,729	95,795
School District	400085	White Shield School Dist #85	0.106703%	1,793,143	1,250,636	794,836

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.



# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
School District	400086	Tgu School District #60	0.178353%	\$ 2,997,221	\$ 2,090,426	\$ 1,328,560
School District	400087	Turtle Lake Mercer School District #72	0.036269%	609,500	425,099	270,169
School District	400088	Lamoure School District #8	0.043443%	730,059	509,183	323,609
School District	400089	Divide County School Dist #1	0.074326%	1,249,048	871,155	553,658
School District	400090	Mott/Regent School Dist #1	0.048033%	807,194	562,982	357,800
School District	400091	United Public School District # 7	0.095547%	1,605,667	1,119,880	711,734
School District	400092	Kulm Public School District #7	0.029051%	488,202	340,499	216,402
School District	400093	Midway Public School District #128	0.051977%	873,473	609,208	387,179
School District	400094	Dunseith School District #1	0.168116%	2,825,188	1,970,441	1,252,304
School District	400095	Carrington School District #49	0.053051%	891,522	621,796	395,179
School District	400096	Glen Ullin Public School #48	0.029817%	501,075	349,477	222,108
School District	400099	Manvel Public School	0.030255%	508,435	354,610	225,371
School District	400100	Maple Valley School District	0.030207%	507,628	354,048	225,013
School District	400101	North Border School District # 100	0.062587%	1,051,774	733,565	466,214
School District	400102	Mckenzie Cty Public School #1	0.276699%	4,649,421	3,242,761	2,060,920
School District	400103	Devils Lake Public School	0.287748%	4,835,604	3,372,615	2,143,448
School District	400104	Mt Pleasant School Dist #4	0.040011%	672,385	468,958	298,044
School District	400105	Central Cass Public School District #7	0.108055%	1,815,864	1,266,483	804,907
School District	400106	Milnor Public School District #2	0.040465%	680,014	474,279	301,426
School District	400107	Mapleton Public School	0.009565%	160,740	112,109	71,250
School District	400108	Linton Public School District #36	0.045958%	772,324	538,661	342,343
School District	400109	Tioga Public School District #15	0.069828%	1,173,459	818,435	520,152
School District	400114	Zeeland Public Schools	0.009590%	161,160	112,402	71,436
School District	400117	Garrison Public School District #51	0.061326%	1,030,583	718,785	456,820
School District	400118	Kenmare Public School District #28	0.043732%	734,916	512,571	325,762
School District	400119	Lewis & Clark Public Schools	0.063589%	1,068,613	745,309	473,677
School District	400120	Sw Special Education Unit	0.007578%	127,348	88,820	56,449
School District	400121	North Valley Career & Technology Center	0.019577%	328,991	229,457	145,830
School District	400122	Dakota Prairie Public School	0.067545%	1,135,093	791,676	503,146
School District	400123	Beach Public School District #3	0.075636%	1,271,063	886,509	563,416
School District	400124	Rolette Public School	0.029434%	494,638	344,988	219,255
School District	400125	Drake Public School District	0.027370%	459,953	320,796	203,880
School District	400137	New Salem Almont School District #49	0.056233%	944,995	659,091	418,882
School District	400138	Max Public School	0.031486%	529,122	369,039	234,541
School District	400139	East Central Special Education Unit	0.048524%	815,446	568,736	361,458
School District	400140	North Sargent School District #3	0.035892%	603,165	420,680	267,361
School District	400141	Wahpeton Public School District 37	0.131611%	2,211,722	1,542,576	980,377
School District	400142	Medina Public School District #3	0.024733%	415,638	289,889	184,237
School District	400143	Pingree-Buchanan School District	0.021764%	365,744	255,090	162,121
School District	400144	West River Student Services	0.015913%	267,418	186,512	118,537
School District	400145	Leeds Public School District 6	0.021973%	369,256	257,539	163,678
School District	400147	Sawyer Public School	0.015052%	252,949	176,420	112,123
School District	400148	Willmac Multidistrict Special Education Unit	0.068173%	1,145,647	799,037	507,824
School District	400149	Great Northwest Education Cooperative	0.012560%	211,071	147,212	93,560
School District	400150	Anamoose Public School District #14	0.017703%	297,499	207,492	131,870
School District	400151	South Prairie School District #70	0.067399%	1,132,640	789,965	502,058
School District	400152	South East Education Cooperative	0.064312%	1,080,763	753,783	479,063
School District	400153	South Heart Public School District #9	0.040008%	672,334	468,923	298,021
Political Subdivision	500002	Cass County Water Resource District	0.023760%	399,287	278,484	176,989
Political Subdivision	500003	Walsh County Water Resource District	0.005150%	86,546	60,362	38,363
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007752%	130,272	90,859	57,745
Political Subdivision	500006	James River Soil Conservation District	0.005684%	95,520	66,621	42,340
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020411%	343,007	239,232	152,043
Political Subdivision	500008	Traill County Water Resource District	0.005538%	93,066	64,909	41,253
Political Subdivision	500009	Grafton Park District	0.017305%	290,810	202,827	128,906
Political Subdivision	500010	Cass County Soil Conservation District	0.018503%	310,943	216,869	137,830
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015083%	253,470	176,784	112,354
Political Subdivision	500016	Greater Ramsey Water District	0.035328%	593,687	414,070	263,160
Political Subdivision	500017	Carnegie Regional Library	0.007683%	129,113	90,050	57,231
Political Subdivision	500018	Griggs County Public Library	0.003994%	67,119	46,813	29,751
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048479%	814,689	568,209	361,122
Political Subdivision	500022	Consolidated Waste Ltd	0.011948%	200,786	140,039	89,001
Political Subdivision	500023	Walsh County Housing Authority	0.002867%	48,180	33,603	21,356
Political Subdivision	500024	Williams County Soil Conservation District	0.015700%	263,838	184,015	116,950

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# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
Political Subdivision	500025	Bowman City Park Board	0.008786%	\$ 147,649	\$ 102,978	\$ 65,447
Political Subdivision	500028	Williston Housing Authority	0.027633%	464,372	323,879	205,840
Political Subdivision	500030	Minot Rural Fire Department	0.015695%	263,754	183,957	116,913
Political Subdivision	500031	Central Plains Water District	0.022715%	381,725	266,236	169,205
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005900%	99,149	69,152	43,949
Political Subdivision	500038	Jamestown Regional Airport	0.020573%	345,729	241,130	153,249
Political Subdivision	500040	Fargo Park District	0.356894%	5,997,602	4,183,056	2,658,520
Political Subdivision	500041	Bismarck Rural Fire Protection	0.000000%	-	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	0.094836%	1,593,718	1,111,547	706,438
Political Subdivision	500047	Mercer County Soil Conservation District	0.007955%	133,684	93,238	59,257
Political Subdivision	500049	West Fargo Park District	0.116450%	1,956,942	1,364,878	867,442
Political Subdivision	500053	Stutsman County Housing Authority	0.015538%	261,116	182,117	115,743
Political Subdivision	500054	Grand Forks County Water Resource District	0.004789%	80,479	56,131	35,673
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012508%	210,197	146,603	93,173
Political Subdivision	500056	Cavalier County Job Development Authority	0.004701%	79,000	55,099	35,018
Political Subdivision	500057	Barnes County Soil Conservation District	0.007660%	128,726	89,781	57,060
Political Subdivision	500059	Trails Rural Water District	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003401%	57,154	39,862	25,334
Political Subdivision	500063	Southwest Water Authority	0.267420%	4,493,992	3,134,356	1,992,024
Political Subdivision	500068	Burleigh County Council On Aging	0.068385%	1,149,210	801,522	509,403
Political Subdivision	500072	Watford City Park District	0.059711%	1,003,443	699,856	444,790
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010317%	173,377	120,923	76,852
Political Subdivision	500081	Ramsey County Housing Authority	0.022315%	375,003	261,548	166,225
Political Subdivision	500082	Grand Forks Public Library	0.084857%	1,426,021	994,585	632,104
Political Subdivision	500084	Rolette County Soil Conservation District	0.003334%	56,028	39,077	24,835
Political Subdivision	500085	Jamestown Parks And Recreation District	0.063363%	1,064,815	742,660	471,994
Political Subdivision	500091	Ramsey County Water Resource District	0.003188%	53,574	37,366	23,748
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031380%	527,341	367,796	233,751
Political Subdivision	500108	North Dakota Firefighters Association	0.016677%	280,257	195,467	124,228
Political Subdivision	500109	James River Valley Library System	0.031232%	524,854	366,062	232,649
Political Subdivision	500110	Grand Forks Park District	0.187042%	3,143,240	2,192,268	1,393,285
Political Subdivision	500111	McIntosh County Housing Authority	0.003506%	58,918	41,093	26,116
School District	500113	Lonetree Special Education Unit	0.008609%	144,674	100,904	64,129
School District	500114	Roughrider Education Services Program (RESP)	0.002727%	45,827	31,962	20,314
Political Subdivision	500116	Western Area Water Supply Authority	0.094888%	1,594,592	1,112,156	706,825
Political Subdivision	500118	Crosby Park District	0.007154%	120,223	83,850	53,290
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013318%	223,809	156,097	99,206
Political Subdivision	500121	Devils Lake Park Board	0.033508%	563,102	392,738	249,603
Political Subdivision	500122	North Central Soil Conservation District	0.009867%	165,815	115,648	73,500
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-
Political Subdivision	500125	Wahpeton Park Board	0.048603%	816,773	569,662	362,046
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-
City	200047	City Of Bottineau	0.046866%	787,583	549,303	349,107
Political Subdivision	500126	City Of Bottineau Park Board	0.012704%	213,491	148,900	94,633
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-
City	200043	City of Dickinson	0.291008%	4,890,388	3,410,824	2,167,732
City	200092	City of Minot	0.226977%	3,814,347	2,660,335	1,690,762
City	200007	City of Beulah	0.003763%	63,237	44,105	28,031
City	200123	City of Grenora	0.013412%	225,389	157,198	99,907
County	300041	Sargent County	0.055799%	937,702	654,005	415,649
School District	400154	Sargent Central Public School District #6	0.027603%	463,868	323,527	205,616
School District	400155	Fairmount Public School	0.010273%	172,638	120,407	76,524
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-
Political Subdivision	500128	Logan County Soil Conservation District	0.005562%	93,469	65,191	41,432
Political Subdivision	500129	Park District - City of New Rockford	0.004846%	81,437	56,799	36,098
Political Subdivision	500131	Minot Park District	0.046328%	778,542	542,998	345,099
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Total Main System			99.999991%	\$ 1,680,499,308	\$ 1,172,072,256	\$ 744,904,648

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

## Net Pension Liability Discount Rate Sensitivity by Employer\*

### Judges

Employer Type	Employer ID	Employer	As of June 30, 2019			
			Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State	018000	ND Supreme Court	100.000000%	\$ (6,911,461)	\$ (10,896,194)	\$ (14,347,314)
		Total	100.000000%	\$ (6,911,461)	\$ (10,896,194)	\$ (14,347,314)

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2019			
			Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State	012500	Attorney General's Office	9.484417%	\$ 2,205,316	\$ 1,127,967	\$ 244,493
State of ND	054000	Adjutant General ND National Guard	1.948384%	453,038	231,718	50,226
City	200010	City Of Cavalier	0.373459%	86,837	44,415	9,627
City	200016	City Of Ellendale	0.234657%	54,562	27,907	6,049
City	200028	City Of Thompson	0.121630%	28,281	14,465	3,135
City	200029	City Of Williston	19.735734%	4,588,951	2,347,140	508,756
City	200030	City Of Bowman	0.525549%	122,201	62,503	13,548
City	200070	City Of Powers Lake	0.159322%	37,046	18,948	4,107
City	200094	City of West Fargo	7.335787%	1,705,716	872,434	189,105
City	200103	City Of Burlington	0.291098%	67,686	34,620	7,504
County	300001	Adams County	0.455704%	105,960	54,196	11,747
County	300003	Benson County	0.451524%	104,988	53,699	11,640
County	300006	Bowman County	0.469076%	109,069	55,786	12,092
County	300009	Cass County	19.945570%	4,637,742	2,372,095	514,165
County	300013	Dunn County	2.829979%	658,026	336,565	72,952
County	300016	Foster County	0.332362%	77,281	39,527	8,568
County	300020	Griggs County	0.323405%	75,198	38,462	8,337
County	300027	Mckenzie County	8.118703%	1,887,760	965,545	209,287
County	300028	McLean County	2.344319%	545,101	278,806	60,433
County	300044	Slope County	0.150775%	35,058	17,931	3,887
County	300045	Stark County	3.440655%	800,021	409,192	88,695
County	300051	Ward County	7.991588%	1,858,203	950,427	206,011
County	300053	Williams County	11.499110%	2,673,772	1,367,571	296,429
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437193%	334,176	170,923	37,049
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-
Total			100.000000%	\$ 23,251,989	\$ 11,892,842	\$ 2,577,842

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

## Net Pension Liability Discount Rate Sensitivity by Employer\*

### Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2019			
			Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200027	City of Mandan	27.158687%	\$ 246,784	\$ (124,964)	\$ (403,028)
City	200043	City of Dickinson	27.573000%	250,548	(126,870)	(409,176)
City	200097	City Of Devils Lake	9.440391%	85,782	(43,438)	(140,093)
City	200118	City of Berthold	0.662287%	6,018	(3,047)	(9,828)
County	300002	Barnes County	7.897424%	71,762	(36,338)	(117,196)
County	300030	Morton County	16.259949%	147,750	(74,816)	(241,294)
County	300040	Rolette County	8.852509%	80,440	(40,733)	(131,369)
County	300041	Sargent County	2.155753%	19,589	(9,919)	(31,991)
Total			100.000000%	\$ 908,673	\$ (460,125)	\$ (1,483,975)

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State of ND	010100	Governor's Office	0.111119%	\$ 84,151	\$ 85,374	\$ (1,223)	\$ 1,155,822	7.39%
State of ND	010800	Secretary Of State	0.149297%	113,063	108,798	4,265	1,552,948	7.01%
State	011000	Office Of Management & Budget	0.271679%	205,743	226,938	(21,195)	2,825,927	8.03%
State	011200	Information Technology Dept	2.183079%	1,653,251	1,798,060	(144,809)	22,707,742	7.92%
State	011700	State Auditor's Office	0.335716%	254,239	261,137	(6,898)	3,492,017	7.48%
State	011800	Central Services	0.121028%	91,655	92,938	(1,283)	1,258,901	7.38%
State of ND	012000	State Treasurer's Office	0.038091%	28,846	28,305	541	396,215	7.14%
State	012500	Attorney General's Office	1.064959%	806,496	817,827	(11,331)	11,077,383	7.38%
State of ND	012700	Tax Department	0.609517%	461,589	465,967	(4,378)	6,340,016	7.35%
State of ND	013000	Facility Management	0.155869%	118,040	126,761	(8,721)	1,621,301	7.82%
State of ND	014000	Office Of Administrative Hearings	0.040503%	30,673	29,754	919	421,300	7.06%
State	016000	Legislative Council	0.254673%	192,865	191,351	1,514	2,649,037	7.22%
State of ND	018000	ND Supreme Court	1.745295%	1,321,716	1,338,242	(16,526)	18,154,042	7.37%
State of ND	018800	Commission On Legal Counsel For Indigents	0.216832%	164,207	174,064	(9,857)	2,255,420	7.72%
State	019000	Retirement & Investment Office	0.151523%	114,749	113,060	1,689	1,576,097	7.17%
State	019200	ND Public Employees Retirement System	0.156519%	118,532	131,018	(12,486)	1,628,068	8.05%
State of ND	020100	Public Instruction	0.440957%	333,938	341,384	(7,446)	4,586,703	7.44%
State	020200	Education Standards & Practice	0.047577%	36,030	35,226	804	494,877	7.12%
State	021500	ND University System Office	0.092532%	70,075	71,519	(1,444)	962,495	7.43%
State of ND	022300	ND Youth Correctional Center	0.335648%	254,187	254,101	86	3,491,312	7.28%
State of ND	022400	Juvenile Services - DOCR	0.161890%	122,600	115,122	7,478	1,683,933	6.84%
State	022600	Land Department	0.144564%	109,479	139,425	(29,946)	1,503,712	9.27%
State	022700	Bismarck State College	0.443923%	336,184	311,570	24,614	4,617,551	6.75%
State	022800	Lake Region State College	0.185941%	140,814	134,664	6,150	1,934,108	6.96%
State	022900	Williston State College	0.112924%	85,518	92,502	(6,984)	1,174,605	7.88%
State	023000	University Of North Dakota	3.622176%	2,743,083	2,820,956	(77,873)	37,676,794	7.49%
State	023500	North Dakota State University	2.970751%	2,249,757	2,276,801	(27,044)	30,900,866	7.37%
State	023800	ND St College Of Science	0.505349%	382,702	366,291	16,411	5,256,494	6.97%
State	023900	Dickinson State University	0.256401%	194,173	195,425	(1,252)	2,667,006	7.33%
State	024000	Mayville State University	0.292280%	221,344	205,773	15,571	3,040,211	6.77%
State	024100	Minot State University	0.493609%	373,811	378,176	(4,365)	5,134,376	7.37%
State	024200	Valley City State University	0.173330%	131,263	131,566	(303)	1,802,926	7.30%
State of ND	025000	ND State Library	0.117037%	88,632	91,577	(2,945)	1,217,389	7.52%
State of ND	025200	SCHOOL FOR THE DEAF	0.119890%	90,793	90,755	38	1,247,060	7.28%
State of ND	025300	School For The Blind	0.059318%	44,922	52,771	(7,849)	617,011	8.55%
State	026100	ND Board Of Nursing	0.060502%	45,818	46,453	(635)	629,327	7.38%
State of ND	027000	Career & Technical Education	0.152998%	115,866	112,964	2,902	1,591,440	7.10%
State of ND	030100	ND Department Of Health	1.788944%	1,354,772	1,418,808	(64,036)	18,608,063	7.62%
State of ND	031000	Life Skills and Transition Center	1.145251%	867,302	871,682	(4,380)	11,912,557	7.32%
State of ND	031200	North Dakota State Hospital	1.618017%	1,225,328	1,333,624	(108,296)	16,830,134	7.92%
State of ND	031300	ND Veterans Home	0.442683%	335,245	346,463	(11,218)	4,604,654	7.52%
State of ND	031600	Indian Affairs Commission	0.021723%	16,451	20,010	(3,559)	225,957	8.86%
State of ND	032100	Veterans Affairs Department	0.037671%	28,528	27,898	630	391,840	7.12%
State of ND	032500	Department Of Human Services	6.742653%	5,106,229	5,538,314	(432,085)	70,135,063	7.90%
State of ND	036000	Protection & Advocacy Project	0.171912%	130,189	122,736	7,453	1,788,180	6.86%
State	038000	Job Service North Dakota	0.792419%	600,101	593,802	6,299	8,242,503	7.20%
State	040100	Insurance Department	0.221839%	167,999	185,315	(17,316)	2,307,499	8.03%
State of ND	040500	Industrial Commission	0.636114%	481,731	500,500	(18,769)	6,616,670	7.56%
State of ND	040600	ND Department Of Labor	0.070331%	53,262	46,614	6,648	731,558	6.37%
State of ND	040800	Public Service Commission	0.241643%	182,997	201,124	(18,127)	2,513,496	8.00%
State of ND	041200	Aeronautics Commission	0.045741%	34,640	30,332	4,308	475,787	6.38%
State of ND	041300	Department Of Financial Institutions	0.198622%	150,417	168,058	(17,641)	2,066,009	8.13%
State of ND	041400	ND Securities Department	0.057110%	43,250	45,330	(2,080)	594,037	7.63%
State	042600	State Board Of Law Examiners	0.032432%	24,561	6,175	18,386	337,348	1.83%
State	042700	ND State Board Of Cosmetology	0.007893%	5,977	5,128	849	82,103	6.25%
State	042800	ND State Plumbing Board	0.037414%	28,334	27,708	626	389,172	7.12%
State	047100	Bank Of North Dakota	1.026477%	777,354	837,061	(59,707)	10,677,109	7.84%
State	047200	Public Finance Authority	0.016309%	12,351	12,078	273	169,644	7.12%
State	047300	Housing Finance Agency	0.235478%	178,328	173,976	4,352	2,449,371	7.10%
State	047500	Mill & Elevator Association	0.842955%	638,372	796,459	(158,087)	8,768,169	9.08%
State	048500	Workforce Safety & Insurance	1.486184%	1,125,491	1,120,035	5,456	15,458,848	7.25%
State of ND	050200	Field Services Division	0.683783%	517,831	504,533	13,298	7,112,506	7.09%
State of ND	050400	Highway Patrol	0.179594%	136,007	133,053	2,954	1,868,079	7.12%
State of ND	051700	Department Of Corrections Transitional Services	0.182698%	138,358	135,808	2,550	1,900,371	7.15%

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State of ND	051800	James River Correctional Ctr	0.760179%	\$ 575,686	\$ 563,660	\$ 12,026	\$ 7,907,159	7.13%
State of ND	051900	State Penitentiary	0.968183%	733,208	749,798	(16,590)	10,070,746	7.45%
State	052000	Rough Rider Industries	0.125990%	95,413	94,317	1,096	1,310,508	7.20%
State of ND	053000	Department Of Corrections And Rehabilitation	0.637372%	482,683	488,345	(5,662)	6,629,750	7.37%
State of ND	054000	Adjutant General ND National Guard	0.972664%	736,601	738,728	(2,127)	10,117,366	7.30%
State of ND	060100	Department Of Commerce	0.299472%	226,791	243,149	(16,358)	3,115,015	7.81%
State of ND	060200	Dept Of Agriculture	0.373474%	282,833	265,639	17,194	3,884,763	6.84%
State of ND	060700	Milk Marketing Board	0.012280%	9,300	13,471	(4,171)	127,730	10.55%
State of ND	060800	ND Oilseed Council	0.003136%	2,375	2,322	53	32,616	7.12%
State	061100	ND Soybean Council	0.039211%	29,695	29,310	385	407,860	7.19%
State of ND	061400	ND Corn Utilization Council	0.012456%	9,433	12,825	(3,392)	129,568	9.90%
State of ND	061600	State Seed Department	0.140725%	106,571	108,066	(1,495)	1,463,781	7.38%
State	062400	Beef Commission	0.017725%	13,423	13,128	295	184,369	7.12%
State of ND	062500	ND Wheat Commission	0.042486%	32,175	31,465	710	441,922	7.12%
State of ND	062600	ND Barley Council	0.012690%	9,610	9,398	212	132,000	7.12%
State	066500	State Fair Association	0.104758%	79,334	77,258	2,076	1,089,664	7.09%
State of ND	067000	Racing Commission	0.012276%	9,297	9,352	(55)	127,691	7.32%
State of ND	070100	Historical Society	0.344029%	260,534	269,800	(9,266)	3,578,486	7.54%
State of ND	070900	ND Council On The Arts	0.029224%	22,131	21,601	530	303,984	7.11%
State of ND	072000	Game & Fish Department	1.015898%	769,342	748,189	21,153	10,567,072	7.08%
State of ND	075000	Parks & Recreation Department	0.338654%	256,464	251,506	4,958	3,522,578	7.14%
State of ND	077000	Water Commission	0.562209%	425,762	438,783	(13,021)	5,847,932	7.50%
State	080100	Department Of Transportation	5.460311%	4,135,108	4,237,864	(102,756)	56,796,523	7.46%
State	090000	ND State Board Of Accountancy	0.009382%	7,105	11,062	(3,957)	97,588	11.34%
State	090100	Board Of Medical Examiners	0.031268%	23,679	23,124	555	325,242	7.11%
State	090200	Board Of Pharmacy	0.024140%	18,281	17,878	403	251,100	7.12%
State	090600	Real Estate Commission	0.016737%	12,675	11,317	1,358	174,096	6.50%
State	090900	Electrical Board	0.145092%	109,879	107,455	2,424	1,509,200	7.12%
State	099501	ND System Information Technology Services	0.185884%	140,770	136,397	4,373	1,933,505	7.05%
District Health Unit	100002	McIntosh District Health Unit	0.008175%	6,191	10,493	(4,302)	85,035	12.34%
District Health Unit	100003	Wells County Dist Health Unit	0.021602%	16,359	14,463	1,896	224,697	6.44%
District Health Unit	100004	Central Valley Health Unit	0.106650%	80,766	80,240	526	1,109,345	7.23%
District Health Unit	100005	Dickey County Health District	0.016608%	12,577	12,572	5	172,756	7.28%
District Health Unit	100006	Emmons County Public Health	0.017333%	13,126	12,166	960	180,295	6.75%
District Health Unit	100007	Rolette County Public Health	0.043478%	32,926	33,302	(376)	452,245	7.36%
District Health Unit	100008	Towner County Public Health Unit	0.009502%	7,196	7,016	180	98,836	7.10%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014651%	11,095	10,811	284	152,394	7.09%
District Health Unit	100010	First District Health Unit	0.228009%	172,672	167,615	5,057	2,371,685	7.07%
District Health Unit	100011	Lake Region District Health Unit	0.084626%	64,087	62,444	1,643	880,253	7.09%
District Health Unit	100012	Garrison Diversion Conservancy District	0.187369%	141,895	146,901	(5,006)	1,948,956	7.54%
District Health Unit	100013	Upper Missouri Health Unit	0.109273%	82,753	84,767	(2,014)	1,136,626	7.46%
District Health Unit	100014	Kidder County District Health Unit	0.006024%	4,562	4,446	116	62,661	7.10%
District Health Unit	100015	Southwestern District Health Unit	0.127570%	96,609	95,895	714	1,326,944	7.23%
District Health Unit	100017	City-County Health District	0.062327%	47,200	44,890	2,310	648,309	6.92%
District Health Unit	100018	Sargent County District Health Unit	0.014146%	10,713	10,398	315	147,138	7.07%
District Health Unit	100019	Trail District Health Unit	0.016804%	12,726	12,414	312	174,786	7.10%
District Health Unit	100021	Cavalier County Health Dist	0.012051%	9,126	8,924	202	125,346	7.12%
District Health Unit	100022	Walsh County Health District	0.029538%	22,369	21,823	546	307,241	7.10%
District Health Unit	100023	Custer Health Unit	0.135190%	102,380	100,256	2,124	1,406,211	7.13%
Political Subdivision	100024	Southeast Water Users District	0.048745%	36,915	36,627	288	507,027	7.22%
City	200002	City Of Mcville	0.010393%	7,871	8,098	(227)	108,109	7.49%
City	200003	City Of Drayton	0.021048%	15,940	17,756	(1,816)	218,935	8.11%
City	200004	City Of Fessenden	0.004476%	3,390	3,315	75	46,560	7.12%
City	200005	City Of Westhope	0.015800%	11,965	12,646	(681)	164,350	7.69%
City	200006	City Of Belfield	0.030179%	22,855	22,078	777	313,918	7.03%
City	200008	City Of Rolla	0.034982%	26,492	31,774	(5,282)	363,874	8.73%
City	200009	City Of New Town	0.113515%	85,965	83,091	2,874	1,180,753	7.04%
City	200010	City Of Cavalier	0.040033%	30,317	30,974	(657)	416,413	7.44%
City	200011	City Of Harvey	0.055005%	41,655	42,925	(1,270)	572,142	7.50%
City	200012	City Of Napoleon	0.015718%	11,903	12,020	(117)	163,498	7.35%
City	200014	City Of Grand Forks	2.235876%	1,693,235	1,823,610	(130,375)	23,256,913	7.84%
City	200015	City Of Killdeer	0.081284%	61,557	63,660	(2,103)	845,496	7.53%
City	200016	City Of Ellendale	0.033237%	25,170	20,168	5,002	345,720	5.83%
City	200017	City Of Wishek	0.021461%	16,252	16,883	(631)	223,227	7.56%

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200018	City Of Granville	0.005968%	\$ 4,520	\$ 3,662	\$ 858	\$ 62,079	5.90%
City	200019	City Of Linton	0.022136%	16,764	15,281	1,483	230,250	6.64%
City	200020	City Of Finley	0.007412%	5,613	5,467	146	77,094	7.09%
City	200021	City Of Wilton	0.013896%	10,523	11,138	(615)	144,546	7.71%
City	200022	City Of Ray	0.016631%	12,595	12,317	278	172,995	7.12%
City	200025	City Of Medora	0.025911%	19,622	21,468	(1,846)	269,519	7.97%
City	200026	City Of Velva	0.016569%	12,548	19,376	(6,828)	172,348	11.24%
City	200028	City Of Thompson	0.012339%	9,344	8,434	910	128,342	6.57%
City	200029	City Of Williston	1.102580%	834,987	818,938	16,049	11,468,713	7.14%
City	200030	City Of Bowman	0.063049%	47,747	46,580	1,167	655,819	7.10%
City	200031	City Of Tioga	0.100886%	76,401	66,395	10,006	1,049,389	6.33%
City	200033	City Of Rhame	0.004941%	3,742	3,659	83	51,391	7.12%
City	200035	City Of Fargo	3.294081%	2,494,616	2,424,085	70,531	34,264,052	7.07%
City	200036	City Of Jamestown	0.487475%	369,166	373,010	(3,844)	5,070,567	7.36%
City	200037	City Of Beach	0.025609%	19,394	14,350	5,044	266,375	5.39%
City	200038	City Of Glenburn	0.006011%	4,552	4,085	467	62,527	6.53%
City	200040	City Of Kulm	0.007432%	5,628	5,504	124	77,309	7.12%
City	200041	City Of Harwood	0.013601%	10,300	9,299	1,001	141,476	6.57%
City	200045	City Of Mapleton	0.013439%	10,177	8,494	1,683	139,789	6.08%
City	200046	City Of Wahpeton	0.224496%	170,011	193,992	(23,981)	2,335,145	8.31%
City	200049	City Of Elgin	0.006615%	5,010	4,861	149	68,810	7.06%
City	200050	City Of Rugby	0.059264%	44,881	47,115	(2,234)	616,442	7.64%
City	200051	City Of New Salem	0.014654%	11,098	10,451	647	152,422	6.86%
City	200052	City Of Walhalla	0.023762%	17,995	24,146	(6,151)	247,168	9.77%
City	200053	City Of Gwinner	0.015110%	11,443	10,939	504	157,170	6.96%
City	200054	City Of Kenmare	0.020130%	15,245	20,311	(5,066)	209,391	9.70%
City	200055	City Of Watford City	0.364333%	275,910	281,898	(5,988)	3,789,680	7.44%
City	200057	City Of Cooperstown	0.017493%	13,247	12,962	285	181,957	7.12%
City	200058	City Of New England	0.009309%	7,050	6,834	216	96,832	7.06%
City	200059	City Of Carrington	0.049101%	37,184	47,233	(10,049)	510,733	9.25%
City	200060	City Of Mott	0.011707%	8,866	8,650	216	121,770	7.10%
City	200061	City Of Larimore	0.017021%	12,890	9,597	3,293	177,052	5.42%
City	200062	City Of Sherwood	0.003898%	2,952	2,647	305	40,548	6.53%
City	200063	City Of Lamoure	0.010985%	8,319	9,830	(1,511)	114,258	8.60%
City	200064	City Of Michigan	0.005407%	4,095	4,081	14	56,240	7.26%
City	200065	City Of Park River	0.043067%	32,615	31,761	854	447,973	7.09%
City	200067	City Of Hatton	0.007864%	5,955	5,335	620	81,800	6.52%
City	200069	City Of Northwood	0.020700%	15,676	20,053	(4,377)	215,314	9.31%
City	200070	City Of Powers Lake	0.004250%	3,219	3,132	87	44,204	7.09%
City	200072	City Of Towner	0.009846%	7,456	8,292	(836)	102,418	8.10%
City	200073	City Of Pembina	0.007836%	5,934	5,803	131	81,504	7.12%
City	200075	City Of Underwood	0.008707%	6,594	6,978	(384)	90,570	7.70%
City	200076	City Of New Leipzig	0.003929%	2,975	2,563	412	40,866	6.27%
City	200077	City Of Stanley	0.082269%	62,303	60,487	1,816	855,739	7.07%
City	200080	City Of Crosby	0.013579%	10,283	12,130	(1,847)	141,246	8.59%
City	200083	City Of Grafton	0.153012%	115,876	117,327	(1,451)	1,591,581	7.37%
City	200084	City Of Emerado	0.007713%	5,841	6,599	(758)	80,230	8.23%
City	200085	City Of Lincoln	0.056693%	42,934	38,906	4,028	589,700	6.60%
City	200086	City Of Minto	0.007800%	5,907	5,748	159	81,130	7.08%
City	200087	City Of Ashley	0.010925%	8,274	10,428	(2,154)	113,642	9.18%
City	200088	City Of Neche	0.004179%	3,165	3,087	78	43,464	7.10%
City	200089	City Of Surrey	0.020929%	15,850	23,606	(7,756)	217,697	10.84%
City	200090	City Of Hankinson	0.020376%	15,431	15,090	341	211,945	7.12%
City	200091	City Of New Rockford	0.020801%	15,753	15,405	348	216,366	7.12%
City	200094	City Of West Fargo	0.739412%	559,959	643,072	(83,113)	7,691,139	8.36%
City	200097	City Of Devils Lake	0.116861%	88,499	86,432	2,067	1,215,556	7.11%
City	200098	City Of Oakes	0.054399%	41,197	45,755	(4,558)	565,841	8.09%
City	200100	City Of Mohall	0.019841%	15,026	10,431	4,595	206,380	5.05%
City	200101	City Of Lidgerwood	0.007139%	5,406	5,287	119	74,256	7.12%
City	200102	City Of McClusky	0.003399%	2,574	2,518	56	35,360	7.12%
City	200103	City Of Burlington	0.015082%	11,422	13,920	(2,498)	156,874	8.87%
City	200104	City Of Lisbon	0.045076%	34,136	34,016	120	468,869	7.25%
City	200110	City Of Halliday	0.010807%	8,184	9,015	(831)	112,416	8.02%
City	200111	City Of Maddock	0.008704%	6,592	8,258	(1,666)	90,539	9.12%

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200114	City of Regent	0.003874%	\$ 2,934	\$ 3,529	\$ (595)	\$ 40,295	8.76%
City	200115	City of Lakota	0.016770%	12,700	18,669	(5,969)	174,441	10.70%
City	200117	City of Alexander	0.013098%	9,919	12,069	(2,150)	136,245	8.86%
City	200118	City of Berthold	0.003283%	2,486	2,435	51	34,152	7.13%
City	200119	City of Carson	0.007344%	5,562	5,868	(306)	76,393	7.68%
City	200120	City of Dodge	0.004099%	3,104	3,030	74	42,638	7.11%
County	300001	Adams County	0.085879%	65,036	66,070	(1,034)	893,285	7.40%
County	300002	Barnes County	0.310809%	235,376	236,685	(1,309)	3,232,946	7.32%
County	300003	Benson County	0.167589%	126,916	140,060	(13,144)	1,743,207	8.03%
County	300004	Billings County	0.276956%	209,739	219,011	(9,272)	2,880,812	7.60%
County	300005	Bottineau County	0.305433%	231,305	234,249	(2,944)	3,177,026	7.37%
County	300006	Bowman County	0.151492%	114,725	116,707	(1,982)	1,575,772	7.41%
County	300007	Burke County	0.160364%	121,444	117,546	3,898	1,668,057	7.05%
County	300008	Burleigh County	1.667743%	1,262,986	1,256,023	6,963	17,347,366	7.24%
County	300009	Cass County	1.642664%	1,243,994	1,224,313	19,681	17,086,506	7.17%
County	300010	Cavalier County	0.200146%	151,571	150,013	1,558	2,081,858	7.21%
County	300011	Dickey County	0.175834%	133,160	138,432	(5,272)	1,828,968	7.57%
County	300012	Divide County	0.231632%	175,416	170,889	4,527	2,409,362	7.09%
County	300013	Dunn County	0.405909%	307,396	349,506	(42,110)	4,222,140	8.28%
County	300014	Eddy County	0.078715%	59,611	62,676	(3,065)	818,775	7.65%
County	300015	Emmons County	0.142412%	107,849	102,473	5,376	1,481,324	6.92%
County	300016	Foster County	0.082201%	62,251	80,825	(18,574)	855,028	9.45%
County	300018	Grand Forks County	1.460376%	1,105,947	1,007,855	98,092	15,190,399	6.63%
County	300019	Grant County	0.102098%	77,319	73,269	4,050	1,061,990	6.90%
County	300020	Griggs County	0.061646%	46,685	51,205	(4,520)	641,226	7.99%
County	300021	Hettinger County	0.119960%	90,846	89,914	932	1,247,791	7.21%
County	300023	Lamoure County	0.164139%	124,303	135,484	(11,181)	1,707,321	7.94%
County	300024	Logan County	0.075248%	56,986	56,085	901	782,711	7.17%
County	300025	McHenry County	0.138817%	105,126	108,726	(3,600)	1,443,928	7.53%
County	300026	McIntosh County	0.097485%	73,826	76,106	(2,280)	1,014,011	7.51%
County	300027	McKenzie County	0.798073%	604,383	661,625	(57,242)	8,301,317	7.97%
County	300028	McLean County	0.390101%	295,425	299,699	(4,274)	4,057,713	7.39%
County	300029	Mercer County	0.340589%	257,929	262,811	(4,882)	3,542,702	7.42%
County	300030	Morton County	0.557895%	422,495	462,612	(40,117)	5,803,060	7.97%
County	300031	Mountrail County	0.625187%	473,456	476,906	(3,450)	6,503,005	7.33%
County	300032	Nelson County	0.154608%	117,085	115,343	1,742	1,608,185	7.17%
County	300033	Oliver County	0.081223%	61,510	57,441	4,069	844,854	6.80%
County	300034	Pembina County	0.278905%	211,215	214,521	(3,306)	2,901,088	7.39%
County	300035	Pierce County	0.207085%	156,826	166,645	(9,819)	2,154,032	7.74%
County	300036	Ramsey County	0.339602%	257,181	253,294	3,887	3,532,434	7.17%
County	300037	Ransom County	0.156236%	118,318	121,106	(2,788)	1,625,124	7.45%
County	300038	Renville County	0.129408%	98,001	96,581	1,420	1,346,060	7.18%
County	300039	Richland County	0.578893%	438,397	449,071	(10,674)	6,021,477	7.46%
County	300040	Rolette County	0.206759%	156,579	152,479	4,100	2,150,645	7.09%
County	300042	Sheridan County	0.068083%	51,559	50,582	977	708,182	7.14%
County	300044	Slope County	0.049719%	37,652	42,436	(4,784)	517,160	8.21%
County	300045	Stark County	0.575499%	435,827	436,560	(733)	5,986,171	7.29%
County	300046	Steele County	0.093409%	70,739	74,688	(3,949)	971,612	7.69%
County	300047	Stutsman County	0.628618%	476,054	477,146	(1,092)	6,538,693	7.30%
County	300048	Towner County	0.124547%	94,320	78,442	15,878	1,295,500	6.05%
County	300049	Traill County	0.322296%	244,076	232,778	11,298	3,352,422	6.94%
County	300050	Walsh County	0.340446%	257,821	255,700	2,121	3,541,217	7.22%
County	300051	Ward County	0.992173%	751,375	686,123	65,252	10,320,290	6.65%
County	300052	Wells County	0.210353%	159,301	139,131	20,170	2,188,029	6.36%
County	300053	Williams County	1.129180%	855,131	909,059	(53,928)	11,745,396	7.74%
School District	400002	McClusky Public Schools	0.018676%	14,143	12,839	1,304	194,258	6.61%
School District	400003	Lake Region Special Education Unit	0.046882%	35,504	35,671	(167)	487,651	7.31%
School District	400004	Lidgerwood Public School	0.040049%	30,329	28,268	2,061	416,581	6.79%
School District	400006	Halliday Public School	0.016853%	12,763	7,804	4,959	175,301	4.45%
School District	400007	Oliver-Mercer Special Education Unit	0.036695%	27,789	25,683	2,106	381,690	6.73%
School District	400008	Underwood School District #8	0.036166%	27,389	27,626	(237)	376,190	7.34%
School District	400010	New Town Public School District	0.179656%	136,054	140,350	(4,296)	1,868,728	7.51%
School District	400011	Bottineau Public School	0.132467%	100,318	95,991	4,327	1,377,880	6.97%
School District	400012	Peace Garden Special Services	0.031659%	23,975	23,532	443	329,305	7.15%

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400014	Beulah Public School #27	0.097078%	\$ 73,517	\$ 75,995	\$ (2,478)	\$ 1,009,781	7.53%
School District	400016	St John School District #3	0.076808%	58,167	59,633	(1,466)	798,930	7.46%
School District	400017	Ellendale Public School District #40	0.043499%	32,942	31,869	1,073	452,461	7.04%
School District	400018	Rural Cass Special Education Unit	0.021593%	16,352	12,500	3,852	224,600	5.57%
School District	400019	Fargo Public Schools	2.381469%	1,803,493	1,826,859	(23,366)	24,771,329	7.37%
School District	400020	Surrey Schools	0.058728%	44,475	46,801	(2,326)	610,876	7.66%
School District	400021	Jamestown Public School District #1	0.313131%	237,135	236,420	715	3,257,099	7.26%
School District	400023	Warwick Public School	0.069888%	52,926	47,993	4,933	726,950	6.00%
School District	400024	Souris Valley Special Services	0.033896%	25,670	24,161	1,509	352,579	6.85%
School District	400025	Rugby Public School District #5	0.060448%	45,777	53,958	(8,181)	628,763	8.58%
School District	400026	Billings County School District	0.033504%	25,373	27,218	(1,845)	348,503	7.81%
School District	400027	Belcourt School District #7	0.508519%	385,103	322,148	62,955	5,289,467	6.09%
School District	400028	West Fargo Public School #6	1.852943%	1,403,239	1,425,876	(22,637)	19,273,761	7.40%
School District	400029	Minot Public School District #1	1.749898%	1,325,202	1,386,093	(60,891)	18,201,913	7.62%
School District	400030	Belfield Public School #13	0.031044%	23,510	25,625	(2,115)	322,915	7.94%
School District	400031	Minto Public School District #20	0.036461%	27,612	25,976	1,636	379,255	6.85%
School District	400033	Harvey Public School Dist #38	0.064178%	48,602	47,943	659	667,560	7.18%
School District	400034	Oakes Public Schools	0.057655%	43,662	37,911	5,751	599,707	6.32%
School District	400035	Larimore Public School District #44	0.049216%	37,271	39,708	(2,437)	511,925	7.76%
School District	400036	Hazen Public School District #3	0.056482%	42,774	54,344	(11,570)	587,509	9.25%
School District	400038	Park River Area School District	0.059137%	44,785	43,917	868	615,130	7.14%
School District	400039	Hillsboro Public School	0.058457%	44,270	42,991	1,279	608,049	7.07%
School District	400040	Lisbon Public School	0.073948%	56,001	55,596	405	769,188	7.23%
School District	400042	Northern Cass School District # 97	0.061599%	46,649	49,010	(2,361)	640,738	7.65%
School District	400043	Mandaree Public School #36	0.092662%	70,173	73,457	(3,284)	963,847	7.62%
School District	400044	Thompson Public School	0.030504%	23,101	26,280	(3,179)	317,297	8.28%
School District	400045	Northern Plains Special Ed Unit	0.012395%	9,387	4,342	5,045	128,930	3.37%
School District	400046	Bowman County School District #1	0.075947%	57,515	55,312	2,203	789,977	7.00%
School District	400047	Apple Creek Elementary School	0.003445%	2,609	2,551	58	35,833	7.12%
School District	400048	Burke Central School	0.015965%	12,090	11,361	729	166,066	6.84%
School District	400049	Washburn Public School	0.041125%	31,144	30,306	838	427,768	7.08%
School District	400050	Enderlin Area School District #24	0.055858%	42,301	43,310	(1,009)	581,023	7.45%
School District	400051	Midkota School	0.028785%	17,295	17,295	4,504	299,418	5.78%
School District	400052	Velva Public School	0.039606%	29,994	30,279	(285)	411,969	7.35%
School District	400053	Sheyenne Valley Special Education Unit	0.054664%	41,397	42,794	(1,397)	568,601	7.53%
School District	400054	Center Stanton Public School	0.026610%	20,152	19,137	1,015	276,787	6.91%
School District	400055	Burleigh County Special Education Unit	0.005915%	4,479	4,381	98	61,531	7.12%
School District	400056	New Rockford Sheyenne Public School	0.040351%	30,558	21,576	8,982	419,714	5.14%
School District	400057	James River Multidistrict Special Education Unit	0.033533%	25,395	25,529	(134)	348,797	7.32%
School District	400058	Newburg United Public School	0.023903%	18,102	16,440	1,662	248,633	6.61%
School District	400059	Napoleon Public School District #2	0.021444%	16,240	15,892	348	223,054	7.12%
School District	400060	Yellowstone School District # 14	0.016942%	12,830	16,882	(4,052)	176,229	9.58%
School District	400061	Cavalier Public Schools	0.049113%	37,193	37,086	107	510,854	7.26%
School District	400062	Richland School District # 44	0.039614%	30,000	27,409	2,591	412,056	6.65%
School District	400063	Fort Totten School District # 30	0.034764%	26,327	28,227	(1,900)	361,603	7.81%
School District	400064	Bismarck Public Schools	2.541659%	1,924,805	2,075,351	(150,546)	26,437,584	7.85%
School District	400065	Solen Public School Dist #3	0.051355%	38,891	40,257	(1,366)	534,177	7.54%
School District	400068	Lakota Public School District # 66	0.026291%	19,910	21,787	(1,877)	273,476	7.97%
School District	400069	Stanley Community Public School District # 2	0.133710%	101,259	122,461	(21,202)	1,390,810	8.81%
School District	400070	Mandan Public School District #1	0.724615%	548,753	570,128	(21,375)	7,537,233	7.56%
School District	400072	Killdeer Public School #16	0.100052%	75,770	72,158	3,612	1,040,707	6.93%
School District	400073	Glenburn School District	0.039961%	30,263	33,435	(3,172)	415,663	8.04%
School District	400074	New Public School #8	0.076880%	58,221	66,635	(8,414)	799,682	8.33%
School District	400075	Williston Public School #1	0.776511%	588,054	579,701	8,353	8,077,040	7.18%
School District	400076	Valley City Public School	0.106215%	80,437	81,845	(1,408)	1,104,814	7.41%
School District	400077	Dickinson Public Schools	0.732536%	554,751	555,110	(359)	7,619,621	7.29%
School District	400078	Drayton Public School #19	0.031847%	24,118	25,858	(1,740)	331,258	7.81%
School District	400079	Mohall Lansford Sherwood School	0.036615%	27,729	27,775	(46)	380,856	7.29%
School District	400080	Westhope Public School #17	0.022883%	17,329	23,863	(6,534)	238,025	10.03%
School District	400081	Kindred Public School District #2	0.049463%	37,458	40,045	(2,587)	514,498	7.78%
School District	400082	Grafton Public School District #3	0.133988%	101,469	109,428	(7,959)	1,393,708	7.85%
School District	400083	Wilton Public School District	0.037661%	28,521	26,193	2,328	391,740	6.69%
School District	400084	Sheyenne Valley Career And Tech Center	0.012860%	9,739	9,166	573	133,765	6.85%
School District	400085	White Shield School Dist #85	0.106703%	80,806	70,260	10,546	1,109,895	6.33%

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400086	Tgu School District #60	0.178353%	\$ 135,067	\$ 147,843	\$ (12,776)	\$ 1,855,173	7.97%
School District	400087	Turtle Lake Mercer School District #72	0.036269%	27,467	31,940	(4,473)	377,260	8.47%
School District	400088	Lamoure School District #8	0.043443%	32,899	36,190	(3,291)	451,876	8.01%
School District	400089	Divide County School Dist #1	0.074326%	56,287	54,129	2,158	773,122	7.00%
School District	400090	Mott/Regent School Dist #1	0.048033%	36,376	24,863	11,513	499,628	4.98%
School District	400091	United Public School District # 7	0.095547%	72,358	82,987	(10,629)	993,854	8.35%
School District	400092	Kulm Public School District #7	0.029051%	22,000	24,084	(2,084)	302,178	7.97%
School District	400093	Midway Public School District #128	0.051977%	39,362	36,853	2,509	540,645	6.82%
School District	400094	Dunseith School District #1	0.168116%	127,315	119,606	7,709	1,748,691	6.84%
School District	400095	Carrington School District #49	0.053051%	40,176	39,007	1,169	551,822	7.07%
School District	400096	Glen Ullin Public School #48	0.029817%	22,580	20,384	2,196	310,151	6.57%
School District	400099	Manvel Public School	0.030255%	22,912	22,745	167	314,703	7.23%
School District	400100	Maple Valley School District	0.030207%	22,876	25,535	(2,659)	314,209	8.13%
School District	400101	North Border School District # 100	0.062587%	47,397	50,192	(2,795)	651,014	7.71%
School District	400102	Mckenzie City Public School #1	0.276699%	209,522	203,593	5,929	2,877,824	7.07%
School District	400103	Devils Lake Public School	0.287748%	217,912	225,008	(7,096)	2,993,064	7.52%
School District	400104	Mt Pleasant School Dist #4	0.040011%	30,300	33,323	(3,023)	416,182	8.01%
School District	400105	Central Cass Public School District #7	0.108055%	81,830	80,068	1,762	1,123,956	7.12%
School District	400106	Milnor Public School District #2	0.040465%	30,644	29,709	935	420,902	7.06%
School District	400107	Mapleton Public School	0.009565%	7,244	6,807	437	99,497	6.84%
School District	400108	Linton Public School District #36	0.045958%	34,804	36,965	(2,161)	478,043	7.73%
School District	400109	Tioga Public School District #15	0.069828%	52,881	57,046	(4,165)	726,329	7.85%
School District	400114	Zealand Public Schools	0.009590%	7,263	6,990	273	99,756	7.01%
School District	400117	Garrison Public School District #51	0.061326%	46,442	50,459	(4,017)	637,896	7.91%
School District	400118	Kenmare Public School District #28	0.043732%	33,118	35,154	(2,036)	454,883	7.73%
School District	400119	Lewis & Clark Public Schools	0.063589%	48,156	43,636	4,520	661,439	6.60%
School District	400120	Sw Special Education Unit	0.007578%	5,739	5,606	133	78,828	7.11%
School District	400121	North Valley Career & Technology Center	0.019577%	14,826	14,433	393	203,638	7.09%
School District	400122	Dakota Prairie Public School	0.067545%	51,152	49,145	2,007	702,578	6.99%
School District	400123	Beach Public School District #3	0.075636%	57,279	60,531	(3,252)	786,741	7.69%
School District	400124	Rolette Public School	0.029434%	22,290	23,778	(1,488)	306,161	7.77%
School District	400125	Drake Public School District	0.027370%	20,727	19,339	1,388	284,699	6.79%
School District	400137	New Salem Almont School District #49	0.056233%	42,585	44,309	(1,724)	584,914	7.58%
School District	400138	Max Public School	0.031486%	23,844	25,193	(1,349)	327,506	7.69%
School District	400139	East Central Special Education Unit	0.048524%	36,747	33,130	3,617	504,727	6.56%
School District	400140	North Sargent School District #3	0.035892%	27,181	27,625	(444)	373,336	7.40%
School District	400141	Wahpeton Public School District 37	0.131611%	99,669	107,878	(8,209)	1,368,978	7.88%
School District	400142	Medina Public School District #3	0.024733%	18,730	18,151	579	257,265	7.06%
School District	400143	Pingree-Buchanan School District	0.021764%	16,482	13,152	3,330	226,387	5.81%
School District	400144	West River Student Services	0.015913%	12,051	10,140	1,911	165,524	6.13%
School District	400145	Leeds Public School District 6	0.021973%	16,640	15,546	1,094	228,558	6.80%
School District	400147	Sawyer Public School	0.015052%	11,399	13,201	(1,802)	156,566	8.43%
School District	400148	Wilmar Multidistrict Special Education Unit	0.068173%	51,628	54,317	(2,689)	709,112	7.66%
School District	400149	Great Northwest Education Cooperative	0.012560%	9,512	9,655	(143)	130,645	7.39%
School District	400150	Anamoose Public School District #14	0.017703%	13,407	12,412	995	184,145	6.74%
School District	400151	South Prairie School District #70	0.067399%	51,041	49,236	1,805	701,061	7.02%
School District	400152	South East Education Cooperative	0.064312%	48,704	40,330	8,374	668,955	6.03%
School District	400153	South Heart Public School District #9	0.040008%	30,298	27,551	2,747	416,153	6.62%
Political Subdivision	500002	Cass County Water Resource District	0.023760%	17,994	17,596	398	247,140	7.12%
Political Subdivision	500003	Walsh County Water Resource District	0.005150%	3,900	3,760	140	53,572	7.02%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007752%	5,871	5,710	161	80,637	7.08%
Political Subdivision	500006	James River Soil Conservation District	0.005684%	4,305	4,209	96	59,119	7.12%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020411%	15,457	15,116	341	212,304	7.12%
Political Subdivision	500008	Trail County Water Resource District	0.005538%	4,194	4,101	93	57,600	7.12%
Political Subdivision	500009	Grafton Park District	0.017305%	13,105	12,338	767	180,002	6.85%
Political Subdivision	500010	Cass County Soil Conservation District	0.018503%	14,012	14,147	(135)	192,466	7.35%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015083%	11,422	11,452	(30)	156,889	7.30%
Political Subdivision	500016	Greater Ramsey Water District	0.035328%	26,754	25,507	1,247	367,476	6.94%
Political Subdivision	500017	Carnegie Regional Library	0.007683%	5,818	4,876	942	79,916	6.10%
Political Subdivision	500018	Griggs County Public Library	0.003994%	3,025	3,346	(321)	41,544	8.05%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048479%	36,713	31,955	4,758	504,261	6.34%
Political Subdivision	500022	Consolidated Waste Ltd	0.011948%	9,048	10,842	(1,794)	124,279	8.72%
Political Subdivision	500023	Walsh County Housing Authority	0.002867%	2,171	2,123	48	29,820	7.12%
Political Subdivision	500024	Williams County Soil Conservation District	0.015700%	11,890	9,449	2,441	163,307	5.79%

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the				Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	
Political Subdivision	500025	Bowman City Park Board	0.008786%	\$ 6,654	\$ 8,091	\$ (1,437)	\$ 91,387	8.85%
Political Subdivision	500028	Williston Housing Authority	0.027633%	20,927	21,693	(766)	287,434	7.55%
Political Subdivision	500030	Minot Rural Fire Department	0.015695%	11,886	11,585	301	163,252	7.10%
Political Subdivision	500031	Central Plains Water District	0.022715%	17,202	15,868	1,334	236,271	6.72%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005900%	4,468	4,268	200	61,370	6.95%
Political Subdivision	500038	Jamestown Regional Airport	0.020573%	15,580	13,862	1,718	213,998	6.48%
Political Subdivision	500040	Fargo Park District	0.356894%	270,277	259,559	10,718	3,712,310	6.99%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.000000%	-	35,079	(35,079)	-	0.00%
Political Subdivision	500045	Dunseith Community Nursing Home	0.094836%	71,820	61,674	10,146	986,458	6.25%
Political Subdivision	500047	Mercer County Soil Conservation District	0.007955%	6,024	5,848	176	82,750	7.07%
Political Subdivision	500049	West Fargo Park District	0.116450%	88,188	85,483	2,705	1,211,281	7.06%
Political Subdivision	500053	Stutsman County Housing Authority	0.015538%	11,767	11,368	399	161,621	7.03%
Political Subdivision	500054	Grand Forks County Water Resource District	0.004789%	3,627	3,538	89	49,818	7.10%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012508%	9,472	9,264	208	130,108	7.12%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004701%	3,560	3,482	78	48,900	7.12%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007660%	5,801	5,673	128	79,673	7.12%
Political Subdivision	500059	Traill Rural Water District	0.000000%	-	8,103	(8,103)	-	0.00%
Political Subdivision	500061	Ward County Water Resource District	0.003401%	2,576	2,519	57	35,379	7.12%
Political Subdivision	500063	Southwest Water Authority	0.267420%	202,518	184,522	17,996	2,781,628	6.63%
Political Subdivision	500068	Burleigh County Council On Aging	0.068385%	51,788	51,299	489	711,317	7.21%
Political Subdivision	500072	Watford City Park District	0.059711%	45,219	49,789	(4,570)	621,093	8.02%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010317%	7,813	7,617	196	107,312	7.10%
Political Subdivision	500081	Ramsey County Housing Authority	0.022315%	16,899	16,752	147	232,112	7.22%
Political Subdivision	500082	Grand Forks Public Library	0.084857%	64,262	57,767	6,495	882,654	6.54%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003334%	2,525	2,452	73	34,680	7.07%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.063363%	47,985	46,064	1,921	659,087	6.99%
Political Subdivision	500091	Ramsey County Water Resource District	0.003188%	2,414	2,365	49	33,157	7.13%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031380%	23,764	23,240	524	326,406	7.12%
Political Subdivision	500108	North Dakota Firefighters Association	0.016677%	12,630	12,349	281	173,467	7.12%
Political Subdivision	500109	James River Valley Library System	0.031232%	23,652	24,263	(611)	324,868	7.47%
Political Subdivision	500110	Grand Forks Park District	0.187042%	141,647	141,209	438	1,945,558	7.26%
Political Subdivision	500111	McIntosh County Housing Authority	0.003506%	2,655	2,596	59	36,465	7.12%
School District	500113	Lonetree Special Education Unit	0.008609%	6,520	6,376	144	89,553	7.12%
School District	500114	Roughrider Education Services Program (RESP)	0.002727%	2,065	2,020	45	28,367	7.12%
Political Subdivision	500116	Western Area Water Supply Authority	0.094888%	71,859	76,646	(4,787)	987,001	7.77%
Political Subdivision	500118	Crosby Park District	0.007154%	5,418	3,611	1,807	74,415	4.85%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013318%	10,086	9,863	223	138,525	7.12%
Political Subdivision	500121	Devils Lake Park Board	0.033508%	25,376	22,687	2,689	348,540	6.51%
Political Subdivision	500122	North Central Soil Conservation District	0.009867%	7,472	6,039	1,433	102,632	5.88%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	438	(438)	-	0.00%
Political Subdivision	500125	Wahpeton Park Board	0.048603%	36,807	37,461	(654)	505,553	7.41%
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	0.00%
City	200047	City Of Bottineau	0.046866%	35,492	35,044	448	487,485	7.19%
Political Subdivision	500126	City Of Bottineau Park Board	0.012704%	9,621	9,716	(95)	132,148	7.35%
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	581	(581)	-	0.00%
City	200043	City of Dickinson	0.291008%	220,381	107,906	112,475	3,026,981	3.56%
City	200092	City of Minot	0.226977%	171,890	55,027	116,863	2,360,950	2.33%
City	200007	City of Beulah	0.003763%	2,850	-	2,850	39,139	0.00%
City	200123	City of Grenora	0.013412%	10,157	6,403	3,754	139,505	4.59%
County	300041	Sargent County	0.055799%	42,257	15,914	26,343	580,407	2.74%
School District	400154	Sargent Central Public School District #6	0.027603%	20,904	15,857	5,047	287,116	5.52%
School District	400155	Fairmount Public School	0.010273%	7,780	5,687	2,093	106,858	5.32%
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	4,035	(4,035)	-	0.00%
Political Subdivision	500128	Logan County Soil Conservation District	0.005562%	4,212	1,722	2,490	57,857	2.98%
Political Subdivision	500129	Park District - City of New Rockford	0.004846%	3,670	2,897	773	50,408	5.75%
Political Subdivision	500131	Minot Park District	0.046328%	35,084	8,915	26,169	481,887	1.85%
Political Subdivision	500132	Valley City Park District	0.029437%	22,293	6,350	15,943	306,199	2.07%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,461	(3,461)	-	0.00%
Total Main System			99.999991%	\$ 75,730,253	\$ 77,160,740	\$ (1,430,487)	\$ 1,040,170,182	7.42%

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The sum of the values by employer differ from the System totals due to rounding.

## Schedule of Contributions by Employer Type\*

### Fiscal Year Ended June 30, 2019

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#### Judges

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	018000	ND Supreme Court	100.000000%	\$ 1,425,454	\$ 1,425,454	\$ -	\$ 8,164,306	17.46%
		<b>Total Judges System</b>	100.000000%	\$ 1,425,454	\$ 1,425,454	\$ -	\$ 8,164,306	17.46%

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2019

### Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	012500	Attorney General's Office	9.484417%	\$ 356,832	\$ 365,397	\$ (8,565)	\$ 3,821,457	9.56%
State of ND	054000	Adjutant General ND National Guard	1.948384%	73,304	75,667	(2,363)	785,042	9.64%
City	200010	City Of Cavalier	0.373459%	14,051	12,363	1,688	150,474	8.22%
City	200016	City Of Ellendale	0.234657%	8,829	9,238	(409)	94,548	9.77%
City	200028	City Of Thompson	0.121630%	4,576	4,431	145	49,007	9.04%
City	200029	City Of Williston	19.735734%	742,518	756,300	(13,782)	7,951,913	9.51%
City	200030	City Of Bowman	0.525549%	19,773	20,685	(912)	211,754	9.77%
City	200070	City Of Powers Lake	0.159322%	5,994	7,679	(1,685)	64,194	11.96%
City	200094	City of West Fargo	7.335787%	275,994	130,217	145,777	2,955,732	4.41%
City	200103	City Of Burlington	0.291098%	10,952	11,506	(554)	117,289	9.81%
County	300001	Adams County	0.455704%	17,145	24,228	(7,083)	183,612	13.20%
County	300003	Benson County	0.451524%	16,988	19,301	(2,313)	181,928	10.61%
County	300006	Bowman County	0.469076%	17,648	16,024	1,624	189,000	8.48%
County	300009	Cass County	19.945570%	750,412	795,981	(45,569)	8,036,460	9.90%
County	300013	Dunn County	2.829979%	106,472	128,112	(21,640)	1,140,254	11.24%
County	300016	Foster County	0.332362%	12,504	1,142	11,362	133,915	0.85%
County	300020	Griggs County	0.323405%	12,167	11,986	181	130,306	9.20%
County	300027	Mckenzie County	8.118703%	305,450	323,826	(18,376)	3,271,184	9.90%
County	300028	McLean County	2.344319%	88,200	93,474	(5,274)	944,572	9.90%
County	300044	Slope County	0.150775%	5,673	6,450	(777)	60,750	10.62%
County	300045	Stark County	3.440655%	129,448	135,936	(6,488)	1,386,307	9.81%
County	300051	Ward County	7.991588%	300,668	309,618	(8,950)	3,219,967	9.62%
County	300053	Williams County	11.499110%	432,631	489,884	(57,253)	4,633,216	10.57%
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437193%	54,072	4,585	49,487	579,073	0.79%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	4,422	(4,422)	-	0.00%
<b>Total Public Safety with Prior Main System Service System</b>			<b>100.000000%</b>	<b>\$ 3,762,301</b>	<b>\$ 3,758,452</b>	<b>\$ 3,849</b>	<b>\$ 40,291,954</b>	<b>9.33%</b>

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The sum of the values by employer differ from the System totals due to rounding.

## Schedule of Contributions by Employer Type\*

### Fiscal Year Ended June 30, 2019

#### Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200027	City of Mandan	27.158687%	\$ 182,046	\$ 206,909	\$ (24,863)	\$ 2,658,757	7.78%
City	200043	City of Dickinson	27.573000%	184,823	103,859	80,964	2,699,317	3.85%
City	200097	City Of Devils Lake	9.440391%	63,279	73,005	(9,726)	924,187	7.90%
City	200118	City of Berthold	0.662287%	4,439	5,133	(694)	64,836	7.92%
County	300002	Barnes County	7.897424%	52,937	63,519	(10,582)	773,135	8.22%
County	300030	Morton County	16.259949%	108,991	139,995	(31,004)	1,591,802	8.79%
County	300040	Rolette County	8.852509%	59,339	67,162	(7,823)	866,635	7.75%
County	300041	Sargent County	2.155753%	14,450	6,783	7,667	211,042	3.21%
<b>Total Public Safety without Prior Main System Service System</b>			<b>100.000000%</b>	<b>\$ 670,304</b>	<b>\$ 666,365</b>	<b>\$ 3,939</b>	<b>\$ 9,789,711</b>	<b>6.81%</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Pension Amounts by Employer\*

## Main System

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Contributions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Contributions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Employer Expense							
State of ND	010100	Governor's Office	0.111119%	\$ 771	\$ 486,671	\$ 22,691	\$ 135,090	\$ 645,223	\$ 236,360	\$ 417,849	\$ -	\$ 86,825	\$ 741,034	\$ 237,571	\$ 19,082	\$ 256,653							
State of ND	010800	Secretary Of State	0.149297%	1,037	653,880	30,487	89,568	774,972	317,568	561,413	-	91,775	970,756	319,194	(16,390)	302,804							
State of ND	011000	Office Of Management & Budget	0.271679%	1,886	1,189,880	55,478	73,697	1,320,941	577,885	1,021,615	-	238,183	1,837,683	580,843	(43,017)	537,817							
State	011200	Information Technology Dept	2.183079%	15,151	9,561,288	445,792	-	10,022,231	4,643,600	8,209,194	-	1,278,815	14,131,609	4,667,384	(455,244)	4,212,140							
State	011700	State Auditor's Office	0.335716%	2,332	1,470,344	68,554	51,000	1,592,230	714,097	1,262,418	-	371,632	2,348,147	717,753	(92,547)	625,206							
State	011800	Central Services	0.121028%	842	530,069	24,714	43,334	598,959	257,437	455,111	-	104,744	817,292	258,755	(13,094)	245,661							
State of ND	012000	State Treasurer's Office	0.038091%	265	166,828	7,778	49,752	224,623	81,023	143,236	-	27,907	252,166	81,438	5,247	86,685							
State	012500	Attorney General's Office	1.064959%	7,391	4,664,229	217,468	131,646	5,020,734	2,265,261	4,004,644	-	369,402	6,639,307	2,276,861	(49,711)	2,227,150							
State of ND	012700	Tax Department	0.009517%	4,230	2,669,518	124,465	8,405	2,806,618	1,296,496	2,292,012	-	719,534	4,308,042	1,303,137	(231,402)	1,071,735							
State of ND	013000	Facility Management	0.155869%	1,082	682,664	31,829	-	715,575	331,547	586,126	-	434,212	1,351,885	333,244	(138,947)	194,297							
State of ND	014000	Office Of Administrative Hearings	0.040503%	280	177,392	8,271	36,182	222,125	86,153	152,306	-	16,964	255,423	86,595	13,804	100,399							
State	016000	Legislative Council	0.254673%	1,768	1,115,398	52,005	189,340	1,358,511	541,712	957,666	-	180,205	1,679,583	544,486	60,858	605,344							
State of ND	018000	ND Supreme Court	1.745295%	12,113	7,643,914	356,395	-	8,012,422	3,712,395	6,562,962	-	805,118	11,080,475	3,731,407	(336,825)	3,394,582							
State of ND	018800	Commission On Legal Counsel For Indigents	0.216832%	1,505	949,665	44,278	86,181	1,081,629	461,221	815,369	-	173,613	1,450,203	463,583	4,443	468,026							
State	019000	Retirement & Investment Office	0.151523%	1,052	663,629	30,942	55,138	750,761	322,303	569,783	-	40,172	932,258	323,954	30,994	354,948							
State	019200	ND Public Employees Retirement System	0.156519%	1,087	685,510	31,962	35,094	753,653	322,930	588,570	-	281,259	1,202,759	334,633	(79,343)	255,290							
State of ND	020100	Public Instruction	0.440957%	3,060	1,931,271	90,045	75,246	2,099,622	937,954	1,658,163	-	685,967	3,282,084	942,758	(159,192)	783,566							
State	020200	Education Standards & Practice	0.047577%	329	208,374	9,715	87,084	305,502	101,200	178,907	-	23,023	303,130	101,720	11,980	113,700							
State	021500	ND University System Office	0.092532%	642	405,265	18,895	132,628	557,430	196,824	347,955	-	24,997	569,776	197,832	35,844	233,673							
State of ND	022300	ND Youth Correctional Center	0.335648%	2,330	1,470,046	68,540	164,264	1,705,180	713,953	1,262,162	-	97,665	2,073,780	717,610	7,713	725,323							
State of ND	022400	Juvenile Services - DOCR	0.161890%	1,124	709,034	33,058	47,437	790,653	344,354	608,767	-	11,474	964,595	346,118	5,331	351,449							
State	022600	Land Department	0.144564%	1,004	633,151	29,520	58,037	721,712	307,500	543,615	-	404,497	1,255,612	309,076	(76,836)	232,240							
State	022700	Bismarck State College	0.443923%	3,083	1,944,261	90,651	247,075	2,285,070	944,263	1,669,317	-	148,303	2,761,883	949,098	25,399	974,497							
State	022800	Lake Region State College	0.185941%	1,290	814,371	37,970	246,480	1,100,111	395,513	699,208	-	169,711	1,264,432	397,540	(13,796)	383,744							
State	022900	Williston State College	0.112924%	785	494,576	23,059	87,811	606,231	240,199	426,637	-	182,552	847,388	241,429	(23,402)	218,027							
State	023000	University Of North Dakota	3.622176%	25,140	15,864,139	739,661	-	16,628,940	7,704,686	13,620,737	-	3,670,058	24,995,481	7,744,144	(1,439,827)	6,304,317							
State	023500	North Dakota State University	2.970751%	20,620	13,011,076	606,637	-	13,638,333	6,319,048	11,171,136	-	2,896,090	20,386,274	6,351,410	(980,890)	5,370,520							
State	023800	ND St College Of Science	0.505349%	3,508	2,213,290	103,194	-	2,319,992	1,074,922	1,900,301	-	446,558	3,421,781	1,080,428	(204,191)	876,237							
State	023900	Dickinson State University	0.256401%	1,780	1,122,966	52,358	101,265	1,278,369	545,387	964,164	-	116,792	1,626,343	548,179	(13,351)	534,828							
State	024000	Mayville State University	0.292280%	2,029	1,280,106	59,685	62,982	1,404,802	621,705	1,099,082	-	34,506	1,755,293	624,888	31,231	656,119							
State	024100	Minot State University	0.493609%	3,426	2,161,872	100,797	-	2,266,095	1,049,950	1,856,155	-	465,910	3,372,015	1,055,328	(185,880)	869,448							
State	024200	Valley City State University	0.173330%	1,203	759,138	35,395	11,675	807,411	368,688	651,786	-	124,476	1,144,950	370,576	(32,162)	338,414							
State of ND	025000	ND State Library	0.117037%	813	512,590	23,899	51,224	588,526	248,948	440,103	-	145,237	834,288	250,222	(32,780)	217,442							
State of ND	025200	SCHOOL FOR THE DEAF	0.119890%	833	525,085	24,482	35,690	586,090	255,017	450,831	-	73,158	779,006	256,323	(16,935)	239,388							
State of ND	025300	School For The Blind	0.059318%	412	259,797	12,113	39,747	312,069	126,175	223,058	-	120,736	469,969	126,821	(29,254)	97,567							
State	026100	ND Board Of Nursing	0.060502%	419	264,982	12,355	83,755	361,511	128,693	227,510	-	48,719	404,922	129,353	29,523	158,876							
State of ND	027000	Career & Technical Education	0.152998%	1,062	670,089	31,243	122,726	825,120	325,440	575,330	-	71,392	972,162	327,106	3,924	331,030							
State of ND	030100	ND Department Of Health	1.788944%	12,417	7,835,085	365,308	76,614	8,289,424	3,805,241	6,727,099	-	1,214,905	11,747,245	3,824,730	(332,742)	3,491,988							
State of ND	031000	Life Skills and Transition Center	1.145251%	7,948	5,015,886	233,864	1,073	5,258,771	2,436,049	4,306,572	-	1,344,877	8,087,498	2,448,525	(446,824)	2,001,701							
State of ND	031200	North Dakota State Hospital	1.618017%	11,231	7,086,471	330,405	84,109	7,512,216	3,441,664	6,084,350	-	1,759,255	11,285,269	3,459,290	(606,250)	2,853,040							
State of ND	031300	ND Veterans Home	0.442683%	3,075	1,938,830	90,397	2,907	2,035,209	941,626	1,664,654	-	331,652	2,937,932	946,446	(84,403)	862,043							
State of ND	031600	Indian Affairs Commission	0.021723%	151	95,141	4,436	35,278	135,006	46,207	81,687	-	65,566	193,460	46,444	(12,678)	33,766							
State of ND	032100	Veterans Affairs Department	0.037671%	261	164,989	7,693	39,369	212,112	80,130	141,657	-	15,032	236,819	80,538	6,612	87,150							
State of ND	032500	Department Of Human Services	6.742653%	46,798	29,530,974	1,376,872	178,805	31,133,449	14,342,214	25,354,809	-	1,335,772	41,032,885	14,415,668	(653,868)	13,761,800							
State of ND	036000	Protection & Advocacy Project	0.179121%	1,193	752,927	35,105	115,771	904,996	365,672	646,453	-	119,367	1,131,492	367,545	(15,870)	351,675							
State	038000	Job Service North Dakota	0.792412%	5,500	3,470,578	161,815	-	3,637,893	1,685,545	2,979,792	-	1,076,343	5,741,680	1,694,177	(501,802)	1,192,375							
State	040100	Insurance Department	0.021839%	1,541	971,594	45,300	-	1,144,012	471,871	834,198	-	381,826	1,687,895	474,289	(40,758)	433,531							
State of ND	040500	Industrial Commission	0.036114%	4,415	2,786,005	129,897	149,087	3,069,044	1,353,070	2,392,027	-	587,672	4,332,769	1,359,998	(59,960)	1,300,038							
State of ND	040600	ND Department Of Labor	0.070331%	488	308,031	14,362	118,270	441,151	149,600	264,471	-	55,276	469,347	150,365	24,419	174,784							
State of ND	040800	Public Service Commission	0.241643%	1,677	1,058,330	49,344	80,573	1,189,924	513,996	908,668	-	558,521	1,981,185	516,629	(131,702)	384,927							
State of ND	041200	Aeronautics Commission	0.045741%	319	200,333	9,340	117,536	327,528	97,295	172,003	-	30,020	299,318	97,794	32,184	129,978							
State of ND	041300	Department Of Financial Institutions	0.198622%	1,379	869,910	40,559	11,858	923,706	422,486	746,893	-	208,854	1,378,233	424,649	(45,733)	378,916							
State of ND	041400	ND Securities Department	0.057110%	397	250,126	11,662	27,812	289,997	121,478	214,755	-	54,580	390,813	122,102	(1,484)	120,618							
State	042600	State Board Of Law Examiners	0.032432%	225	142,043	6,623	-	148,891	68,986	121,956	-	53,312	244,254	69,338	(22,158)	47,180							
State	047200	ND State Board Of Cosmetology	0.007893%	56	34,569	1,612	14,022	50,259	16,789	29,681	-	1,327	47,797	16,874	2,743	19,617							
State	047800	ND State Plumbing Board	0.037414%	260	163,863	7,640	9,514	181,277	79,583	140,691	-	2,411	222,685	79,990	3,343	83,333							
State	048100	Bank Of North Dakota	1.026477%	7,126	4,495,688	209,610	307,232	5,019,656	2,183,407	3,859,938	-	156,666	6,200,011	2,194,588	59,729	2,254,317							
State	047200	Public Finance Authority	0.016109%	113	71,429	3,330	688	75,560	34,691	61,128	-	6,659	102,678	34,870	(2,326)	32,544							
State	047300	Housing Finance Agency	0.233478%	1,633	1,031,329	48,065	34,029	1,115,578	500,885	885,485	-	119,367	1,478,615	504,445	(27,130)	476,310							
State	047500	Mill & Elevator Association	0.842955%	5,850	3,691,912	172,134	834,900	4,704,986	1,793,019	3,169,822	-	347,292	5,310,157	802,222	(126,987)	1,926,089							
State	048500	Workforce Safety & Insurance	1.486184%	10,316	6,509,079	303,484	1,385,669	8,208,548	3,161,244	5,588,608	-	532,774	9,282,626	3,177,434	592,641	3,770,075							
State of ND	050200	Field Services Division	0.683783%	4,745	2,994,782	139,631	153,230	3,291,388	1,454,466	2,571,280	-	255,844	4,281,590	1,461,917	(22,789)	1,439,128							
State of ND	050400	Highway Patrol	0.179594%	1,246	786,573	36,674	35,432	859,925	382,012	675,341	-	124,015	1,181,368	383,970	(61,2								



# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense					
						between Employer Contributions and Share of Contributions	between Employer Contributions and Share of Contributions				between Employer Contributions and Share of Contributions	between Employer Contributions and Share of Contributions										
State of ND	051800	James River Correctional Ctr	0.760179%	\$ 5,277	\$ 3,329,376	\$ 155,231	\$ 331,657	\$ 3,821,541	\$ 1,616,967	\$ 2,858,558	\$ -	\$ 155,326	\$ 4,630,851	\$ 1,625,249	\$ -	\$ 49,242	\$ 1,674,491					
State of ND	051900	State Penitentiary	0.968183%	6,720	4,240,376	197,706	184,990	4,629,792	2,059,410	3,640,730	-	607,248	6,307,388	2,069,957	(101,121)	1,968,836						
State	052000	Rough Rider Industries	0.125990%	874	551,802	25,728	-	578,404	267,992	473,770	-	106,353	848,115	269,364	(52,792)	216,572						
State of ND	053000	Department Of Corrections And Rehabilitation	0.637372%	4,423	2,791,515	130,154	152,870	3,078,962	1,355,746	2,396,757	-	549,500	4,302,003	1,362,689	(100,953)	1,261,736						
State of ND	054000	Adjutant General ND National Guard	0.972664%	6,752	4,260,002	198,621	136,691	4,602,066	2,068,942	3,657,581	-	694,658	6,421,181	2,079,539	(116,606)	1,962,933						
State of ND	060100	Department Of Commerce	0.299472%	2,079	1,311,605	61,153	145,237	1,520,074	637,003	1,126,127	-	819,672	2,582,802	640,265	(160,626)	479,639						
State of ND	060200	Dept Of Agriculture	0.373474%	2,591	1,635,714	76,265	196,812	1,911,382	794,412	1,404,402	-	205,316	2,404,130	798,483	(32,282)	766,201						
State of ND	060700	Milk Marketing Board	0.012280%	85	53,783	2,508	1,660	58,036	26,121	46,177	-	74,203	146,501	26,254	(18,497)	7,757						
State of ND	060800	ND Oilseed Council	0.003136%	23	13,735	640	8,948	23,346	6,671	11,793	-	-	18,464	6,704	4,227	10,931						
State	061100	ND Soybean Council	0.039211%	273	171,733	8,007	72,617	252,630	83,405	147,448	-	60,301	291,154	83,832	(557)	83,275						
State of ND	061400	ND Corn Utilization Council	0.012456%	87	54,554	2,544	22,692	79,877	26,495	46,839	-	101,017	174,351	26,629	(30,660)	(4,031)						
State of ND	061600	State Seed Department	0.140725%	975	616,337	28,737	118,553	764,602	299,334	529,179	-	72,678	901,191	300,868	28,239	329,107						
State	062400	Beef Commission	0.017725%	122	77,631	3,620	13,834	95,207	37,703	66,653	-	222	104,578	37,897	5,550	43,447						
State of ND	062500	ND Wheat Commission	0.042486%	295	186,077	8,676	3,756	198,804	90,371	159,763	-	15,196	265,330	90,834	(7,583)	83,251						
State of ND	062600	ND Barley Council	0.012690%	88	55,579	2,591	2,199	60,457	26,993	47,719	-	3,568	78,280	27,131	(1,286)	25,845						
State	066500	State Fair Association	0.104758%	726	458,811	21,392	55,398	536,327	222,829	393,929	-	45,938	662,696	223,973	(4,439)	219,534						
State of ND	067000	Racing Commission	0.012276%	84	53,766	2,507	1,353	57,710	26,112	46,162	-	9,899	82,173	26,246	(2,498)	23,748						
State of ND	070100	Historical Society	0.344029%	2,388	1,506,753	70,252	47,086	1,626,479	731,780	1,293,678	-	464,813	2,490,271	735,528	(113,198)	622,330						
State of ND	070900	ND Council On The Arts	0.029224%	203	127,993	5,968	9,112	143,276	62,162	109,893	-	23,522	195,577	62,479	(6,312)	56,167						
State of ND	072000	Game & Fish Department	1.015898%	7,051	4,449,355	207,450	137,333	4,801,189	2,160,904	3,820,157	-	205,954	6,187,015	2,171,972	(85,073)	2,086,899						
State of ND	075000	Parks & Recreation Department	0.338654%	2,350	1,483,212	69,154	129,739	1,684,455	720,347	1,273,466	-	176,755	2,170,388	724,039	7,477	731,516						
State of ND	077000	Water Commission	0.562209%	3,903	2,462,321	114,805	37,565	2,618,594	1,195,868	2,114,116	-	520,060	3,830,044	1,201,990	(134,885)	1,067,105						
State	080100	Department Of Transportation	5.460311%	37,897	23,914,667	1,115,014	-	25,067,578	11,614,560	20,532,813	-	6,719,829	38,867,202	11,674,047	(2,362,495)	9,311,552						
State	090000	ND State Board Of Accountancy	0.009382%	66	41,091	1,916	57,860	100,933	19,956	35,280	-	167,971	223,207	20,058	(6,489)	13,569						
State	090100	Board Of Medical Examiners	0.031268%	217	136,945	6,385	56,719	200,266	66,510	117,579	-	19,681	203,770	66,851	16,508	83,359						
State	090200	Board Of Pharmacy	0.024140%	167	105,727	4,929	15,484	126,307	51,348	90,775	-	4,511	146,634	51,610	2,157	53,767						
State	090600	Real Estate Commission	0.016737%	115	73,303	3,418	85,266	162,102	35,601	62,937	-	17,860	116,398	35,784	17,019	52,803						
State	090900	Electrical Board	0.145092%	1,006	635,463	29,628	123,350	789,447	308,623	545,600	-	108,124	962,347	310,206	14,214	324,420						
State	099501	ND System Information Technology Services	0.185884%	1,290	814,121	37,958	137,864	991,233	395,392	698,993	-	151,227	1,245,612	397,417	11,186	408,603						
District Health Unit	100002	McIntosh District Health Unit	0.008175%	58	35,804	1,669	15,694	53,225	17,389	30,741	-	1,035	49,165	17,478	4,118	21,596						
District Health Unit	100003	Wellis County Dist Health Unit	0.021602%	149	94,611	4,411	30,170	129,341	45,949	81,232	-	15,534	142,715	46,186	4,657	50,843						
District Health Unit	100004	Central Valley Health Unit	0.106650%	740	467,098	21,778	39,134	528,750	226,854	401,044	-	59,506	687,404	228,016	(15,099)	212,917						
District Health Unit	100005	Dickey County Health District	0.016608%	117	72,738	3,391	16,836	93,082	35,327	62,452	-	25,919	123,698	35,507	(1,631)	33,876						
District Health Unit	100006	Emmons County Public Health	0.017333%	120	75,914	3,539	12,639	92,112	36,869	65,179	-	420	102,468	37,059	5,768	42,827						
District Health Unit	100007	Rolette County Public Health	0.004786%	303	190,422	8,878	38,090	237,693	92,482	163,494	-	(1)	255,975	92,956	14,120	107,076						
District Health Unit	100008	Towner County Public Health Unit	0.009502%	67	41,616	1,940	19,271	62,894	20,212	35,731	-	1,337	57,280	20,315	5,244	25,559						
District Health Unit	100009	Nelson-Griggs District Health Unit	0.016651%	101	64,167	2,992	7,845	75,105	31,164	55,093	-	2,523	88,780	31,323	881	32,204						
District Health Unit	100010	First District Health Unit	0.228009%	1,582	998,617	46,560	56,405	1,103,164	484,995	857,399	-	21,021	1,363,415	487,480	4,618	492,098						
District Health Unit	100011	Lake Region District Health Unit	0.084662%	586	370,639	17,281	58,562	447,068	180,007	318,225	-	26,400	524,632	180,929	5,150	186,079						
District Health Unit	100012	Garrison Diversion Conservancy District	0.187369%	1,300	820,625	38,261	194,308	1,054,494	398,550	704,578	-	71,876	1,175,004	400,592	8,415	409,007						
District Health Unit	100013	Upper Missouri Health Unit	0.109273%	758	478,586	22,314	99,489	601,147	232,433	410,907	-	55,489	698,829	233,624	6,157	239,781						
District Health Unit	100014	Kidder County District Health Unit	0.006024%	42	26,383	1,230	16,860	44,515	12,814	22,652	-	3,800	39,266	12,882	4,616	17,498						
District Health Unit	100015	Southwestern District Health Unit	0.127570%	886	558,722	26,050	44,819	630,477	271,353	479,711	-	49,726	800,790	272,742	(2,046)	270,696						
District Health Unit	100017	City-County Health District	0.062327%	434	272,975	12,727	63,315	349,451	132,575	234,373	-	31,671	398,619	133,253	7,225	140,478						
District Health Unit	100018	Sargent County District Health Unit	0.014146%	97	61,956	2,889	33,797	98,739	30,090	53,194	-	1,187	84,471	30,244	12,300	42,544						
District Health Unit	100019	Trail District Health Unit	0.016804%	117	73,597	3,431	5,328	82,473	35,744	63,189	-	4,262	103,195	35,927	(1,061)	34,866						
District Health Unit	100021	Cavalier County Health Dist	0.012051%	84	52,780	2,461	4,809	60,134	25,634	45,316	-	3,306	74,256	25,764	(683)	25,081						
District Health Unit	100022	Walsh County Health District	0.029538%	205	129,368	6,032	30,429	166,034	62,830	111,074	-	22,610	196,514	63,151	(830)	62,321						
District Health Unit	100023	Custer Health Unit	0.135190%	938	592,095	27,606	17,317	637,956	287,561	508,365	-	31,524	827,450	289,034	(12,397)	276,637						
Political Subdivision	100024	Southeast Water Users District	0.048745%	338	213,490	9,954	171,026	394,808	103,685	183,299	-	-	286,984	104,216	66,060	170,276						
City	200002	City Of McVillie	0.010393%	74	45,518	2,122	13,630	61,344	22,107	39,082	-	13,731	74,920	22,219	1,060	23,279						
City	200003	City Of Drayton	0.021048%	146	92,184	4,298	5,181	101,809	44,771	79,148	-	49,942	173,861	45,001	(12,307)	32,694						
City	200004	City Of Fessenden	0.004476%	30	19,604	914	3,234	23,782	9,521	16,831	-	2,870	29,222	9,570	(1,585)	7,985						
City	200005	City Of Westhope	0.015800%	11	69,200	3,226	3,486	76,023	33,608	59,414	-	7,455	100,477	33,779	(467)	33,312						
City	200006	City Of Beidfeld	0.030179%	208	132,176	6,163	12,132	150,679	64,193	113,484	-	118,933	296,610	64,522	(33,274)	31,248						
City	200008	City Of Rolla	0.034982%	243	153,212	7,143	83,576	244,174	74,410	131,545	-	92,891	298,846	74,789	5,376	80,165						
City	200009	City Of New Town	0.113515%	278	497,145	71,465	255,708	776,836	234,180	474,656	-	42,855	1,042,682	242,822	103,734	346,426						
City	200010																					



# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense							
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense						
City	200018	City Of Granville	0.005968%	\$	41	\$	26,138	\$	1,219	\$	38,999	\$	66,397	\$	12,694	\$	22,442	\$	-	\$	46,582	\$	12,760	\$	5,020	\$	17,780
City	200019	City Of Linton	0.022136%		154		96,950		4,520		119,531		119,535		47,085		83,240		-		25,808		156,133		47,327		(5,573)
City	200020	City Of Finley	0.007412%		50		32,463		1,514		5,314		39,341		15,766		27,872		-		14,445		58,083		15,848		(1,468)
City	200021	City Of Wilton	0.013896%		95		60,861		2,838		8,775		72,569		29,558		52,254		-		3,641		85,453		29,708		4,530
City	200022	City Of Ray	0.016631%		117		72,839		3,396		12,418		88,770		35,376		62,539		-		40,715		138,630		35,556		(7,639)
City	200025	City Of Medora	0.025911%		180		113,483		5,291		19,140		138,094		55,115		97,435		-		26,406		178,956		55,398		(4,184)
City	200026	City Of Velva	0.016569%		115		72,568		3,383		111,386		187,452		35,244		62,306		-		63,386		160,936		35,425		10,598
City	200028	City Of Thompson	0.012339%		86		54,041		2,520		4,188		60,835		26,246		46,399		-		4,762		77,407		26,380		(1,621)
City	200029	City Of Williston	1.102580%		7,651		4,828,998		225,151		1,713,369		6,775,169		2,345,284		4,146,113		-		1,341,210		7,832,607		2,357,297		407,214
City	200030	City Of Bowman	0.063049%		438		276,137		12,875		43,388		332,838		134,111		237,088		-		17,234		388,433		134,797		11,315
City	200031	City Of Tioga	0.100886%		701		441,853		20,601		208,438		671,593		214,593		379,369		-		67,622		661,584		215,691		37,775
City	200033	City Of Rhame	0.004941%		34		21,640		1,009		13,898		36,581		10,510		18,580		-		16,987		46,077		10,564		(8,836)
City	200035	City Of Fargo	3.294081%		22,862		14,427,173		672,662		3,580,077		18,702,774		7,006,799		12,386,977		-		(1)		19,393,775		7,042,685		1,165,614
City	200036	City Of Jamestown	0.487475%		3,383		2,135,007		99,544		106,523		2,344,457		1,036,902		1,833,088		-		162,447		3,032,437		1,042,213		(14,322)
City	200037	City Of Beach	0.025609%		178		112,160		5,229		130,486		248,053		54,473		96,299		-		44,351		195,123		54,752		22,730
City	200038	City Of Glenburn	0.006011%		43		26,327		1,227		1,743		29,340		12,786		22,604		-		1,448		36,838		12,851		(4,071)
City	200040	City Of Kulm	0.007432%		52		32,550		1,518		2,473		36,593		15,809		27,947		-		19,336		63,092		15,889		(8,150)
City	200041	City Of Harwood	0.013601%		96		59,569		2,777		14,195		76,637		28,931		51,145		-		3,282		83,358		29,078		4,233
City	200045	City Of Mapleton	0.013439%		94		58,859		2,744		56,586		118,283		28,586		50,536		-		38,493		117,615		28,731		3,504
City	200046	City Of Wahpeton	0.224496%		1,559		983,231		45,843		125,491		1,156,124		477,523		844,189		-		209,779		1,531,491		479,958		(41,407)
City	200049	City Of Elgin	0.006615%		46		28,972		1,351		8,765		39,134		14,071		24,875		-		8,183		47,129		14,145		1,158
City	200050	City Of Rugby	0.059264%		412		259,560		12,102		51,202		323,276		126,060		222,855		-		59,778		408,693		126,706		(1,609)
City	200051	City Of New Salem	0.014654%		101		64,181		2,992		36,392		103,666		31,170		55,105		-		1,990		88,265		31,330		10,628
City	200052	City Of Walhalla	0.023762%		166		104,071		4,852		41,199		150,288		50,544		89,354		-		66,585		206,483		50,802		(11,719)
City	200053	City Of Gwinner	0.015110%		103		66,178		3,086		22,161		91,528		32,140		56,819		-		26,404		115,363		32,306		(741)
City	200054	City Of Kenmare	0.020130%		138		88,164		4,111		33,007		125,420		42,818		75,696		-		97,196		215,710		43,039		(25,697)
City	200055	City Of Watford City	0.364333%		2,528		1,595,679		74,398		553,964		2,226,569		774,968		1,370,028		-		1		2,144,997		778,937		238,277
City	200057	City Of Cooperstown	0.017493%		121		76,615		3,572		9,332		89,640		37,209		65,780		-		2,123		105,112		37,400		2,119
City	200058	City Of New England	0.009309%		64		40,771		1,901		2,632		45,368		19,801		35,005		-		16,512		71,318		19,903		(6,515)
City	200059	City Of Carrington	0.049101%		340		215,409		10,027		10,026		235,442		104,442		184,638		-		193,557		482,637		104,976		(48,655)
City	200060	City Of Mott	0.011707%		82		51,273		2,391		11,128		64,874		24,902		44,023		-		5,001		73,926		25,029		1,226
City	200061	City Of Larimore	0.017021%		117		74,547		3,476		69,512		147,652		36,205		64,005		-		4,433		104,643		36,389		16,944
City	200062	City Of Sherwood	0.003898%		27		17,072		796		8,518		26,413		8,291		14,658		-		1,589		24,538		8,332		1,427
City	200063	City Of Lamoure	0.010985%		76		48,111		2,243		7,131		57,561		23,366		41,308		-		52,609		117,283		23,487		(17,745)
City	200064	City Of Michigan	0.005407%		37		23,681		1,104		8,502		33,324		11,501		20,332		-		2,285		34,118		11,561		2,095
City	200065	City Of Park River	0.043067%		299		188,622		8,794		4,523		202,238		91,607		161,948		-		20,110		273,665		92,076		(7,191)
City	200067	City Of Hatton	0.007864%		55		34,442		1,606		10,378		46,481		16,727		29,572		-		10,510		56,809		16,812		(1,400)
City	200069	City Of Northwood	0.020700%		145		90,660		4,227		37,965		132,997		44,031		77,840		-		43,543		165,414		44,255		4,531
City	200070	City Of Powers Lake	0.004250%		29		18,614		868		16,652		36,163		9,040		15,982		-		13,153		38,175		9,087		(1,677)
City	200072	City Of Towner	0.009846%		67		43,123		2,011		35,884		81,085		20,943		37,025		-		11,710		69,678		21,052		6,555
City	200073	City Of Pembina	0.007836%		53		34,320		1,600		3,613		39,586		16,668		29,466		-		9,162		55,296		16,755		(1,915)
City	200075	City Of Underwood	0.008707%		62		38,134		1,778		9,055		49,029		18,521		32,742		-		4,720		55,983		18,615		184
City	200076	City Of New Leipzig	0.003929%		28		17,208		802		11,898		29,936		8,357		14,775		-		589		23,721		8,399		2,561
City	200077	City Of Stanley	0.082269%		570		360,316		16,800		105,583		483,269		174,993		309,362		-		75,795		560,150		175,890		13,100
City	200080	City Of Crosby	0.013579%		95		59,472		2,773		9,597		71,937		28,884		51,062		-		45,434		125,380		29,032		(6,954)
City	200083	City Of Grafton	0.153012%		1,062		670,151		31,246		47,158		749,617		325,470		575,382		-		42,009		942,861		327,135		(4,371)
City	200084	City Of Emery	0.007713%		55		33,781		1,575		7,794		43,205		16,406		29,004		-		2,073		47,483		16,488		3,084
City	200085	City Of Lincoln	0.056693%		393		248,300		11,577		180,742		441,012		120,591		213,187		-		40,385		374,163		12		

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Deferred Outflows of Resources												Deferred Inflows of Resources												Pension Expense					
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense										
City	200114	City of Regent	0.003874%	\$	27	\$	16,967	\$	791	\$	11,518	\$	29,303	\$	8,240	\$	14,568	\$	-	\$	14,794	\$	8,283	\$	2,922	\$	11,205		
City	200115	City of Lakota	0.016770%		116		73,448		3,424		109,132		35,671		63,061		160,786		35,856		2,225		38,081		2,225		38,081		
City	200117	City of Alexander	0.013098%		90		57,366		2,675		57,083		117,214		27,861		49,253		24,208		101,322		28,003		18,406		46,409		
City	200118	City of Berthold	0.003283%		23		14,379		6,616		19,688		6,983		12,345		1,327		20,655		7,019		2,934		9,953		9,953		
City	200119	City of Carson	0.007344%		49		32,165		1,500		10,583		44,297		15,621		27,616		(3)		43,234		15,703		7,819		23,522		
City	200120	City of Dodge	0.004099%		30		17,952		837		16,313		35,132		8,719		15,414		-		24,133		8,763		6,070		14,833		
County	300001	Adams County	0.085879%		595		376,127		17,537		57,322		451,581		182,672		322,937		-		152,081		657,690		183,608		(13,464)		170,144
County	300002	Barnes County	0.310809%		2,158		1,361,258		63,468		138,094		1,564,978		661,118		1,168,758		-		50,408		1,880,284		664,502		54,593		719,095
County	300003	Benson County	0.167589%		1,162		733,994		34,222		11,194		780,572		356,476		630,197		-		103,841		1,090,514		358,304		(33,077)		325,227
County	300004	Billings County	0.276956%		1,923		1,212,991		56,555		148,987		1,420,456		589,110		1,041,458		-		68,826		1,699,394		592,127		26,337		618,464
County	300005	Bottineau County	0.305433%		2,119		1,337,713		62,370		26,159		1,428,361		649,683		1,148,542		-		103,217		1,901,442		653,011		(30,136)		622,875
County	300006	Bowman County	0.151492%		1,052		663,493		30,935		10,415		705,895		322,237		569,667		-		23,357		915,261		323,889		(7,449)		316,440
County	300007	Burke County	0.160364%		1,112		702,350		32,747		175,985		912,194		341,108		603,029		-		90,910		1,035,047		342,857		13,427		356,284
County	300008	Burleigh County	1.667743%		11,576		7,304,258		340,559		1,156,383		8,812,776		3,547,436		6,271,338		-		43,475		9,862,249		3,565,603		326,052		3,891,655
County	300009	Cass County	1.642664%		11,401		7,194,418		335,438		608,537		8,149,794		3,494,090		6,177,031		-		1,982,044		11,653,165		3,511,985		(932,673)		2,579,312
County	300010	Cavalier County	0.200146%		1,390		876,585		40,870		69,171		988,016		425,728		752,624		-		37,783		1,216,135		427,908		8,285		436,193
County	300011	Dickey County	0.175834%		1,220		770,105		35,906		54,760		861,991		374,014		661,202		-		64,589		1,099,805		375,930		(9,478)		366,452
County	300012	Divide County	0.231632%		1,607		1,014,485		47,300		36,586		1,099,978		492,702		871,023		-		228,483		1,592,208		495,227		(49,579)		445,648
County	300013	Dunn County	0.405909%		2,818		1,777,770		82,888		290,680		2,154,156		863,404		1,526,370		-		(1)		2,389,773		867,826		112,002		979,828
County	300014	Eddy County	0.078715%		547		344,750		16,074		32,771		394,142		167,434		295,998		-		121,779		585,211		168,292		(21,906)		146,386
County	300015	Emmons County	0.142412%		987		623,726		29,081		114,060		767,854		302,923		535,522		-		35,261		873,706		304,476		10,624		315,100
County	300016	Foster County	0.082201%		570		360,018		16,786		88,146		465,520		174,849		309,107		-		358,766		842,722		175,745		(76,777)		98,968
County	300018	Grand Forks County	1.460376%		10,135		6,396,047		298,214		82,314		6,786,710		3,106,348		5,491,560		-		395,108		8,993,016		3,122,258		(155,124)		2,967,154
County	300019	Grant County	0.102098%		708		447,161		20,849		38,946		507,664		217,171		383,927		-		86,711		687,809		218,284		(21,826)		196,458
County	300020	Griggs County	0.061646%		426		269,993		12,588		15,149		298,156		131,126		231,812		-		120,175		483,113		131,800		(35,192)		96,608
County	300021	Hettinger County	0.119960%		832		525,392		24,496		158,940		709,660		255,165		451,094		-		72,295		778,554		256,472		18,868		275,340
County	300023	Lamoure County	0.164139%		1,140		718,884		33,518		108,158		861,700		349,138		617,224		-		139,261		1,105,623		350,925		18,198		369,123
County	300024	Logan County	0.075248%		522		329,566		15,366		41,794		387,248		160,059		282,961		-		14,359		457,379		160,880		12,946		173,826
County	300025	McHenry County	0.138817%		963		607,980		28,347		61,745		699,035		295,276		522,004		-		92,224		909,504		296,789		(6,706)		290,083
County	300026	McIntosh County	0.097485%		677		426,958		19,907		13,555		461,097		207,359		366,580		-		72,850		646,789		208,421		(9,418)		199,003
County	300027	Mckenzie County	0.798073%		5,539		3,495,341		162,969		1,132,075		4,795,924		1,697,571		3,001,053		-		1,191,786		5,890,410		1,706,267		272,591		1,978,858
County	300028	McLean County	0.390101%		2,707		1,708,536		79,660		2,655		1,793,558		829,779		1,466,926		-		228,880		2,525,585		834,030		(68,177)		765,853
County	300029	Mercer County	0.340589%		2,364		1,491,687		69,549		242,779		1,806,379		724,463		1,280,742		-		247,112		2,252,317		728,175		53,971		782,146
County	300030	Morton County	0.557895%		3,874		2,443,427		113,524		181,395		2,742,620		1,186,692		2,097,894		-		217,920		3,502,506		1,192,768		27,137		1,219,905
County	300031	Mountrail County	0.625187%		4,340		2,738,148		127,665		332,341		3,202,494		1,329,828		2,350,937		-		77,681		3,758,446		1,336,637		173,956		1,510,593
County	300032	Nelson County	0.154608%		1,073		677,141		31,571		87,159		796,944		328,865		581,384		-		7,946		918,195		330,549		18,983		349,532
County	300033	Oliver County	0.081223%		564		355,734		16,586		62,007		434,891		172,768		305,429		-		11,524		489,721		173,653		17,258		190,911
County	300034	Pembina County	0.278905%		1,936		1,221,528		56,953		47,884		1,328,301		593,255		1,048,787		-		112,098		1,754,140		596,291		(18,204)		578,087
County	300035	Pierce County	0.207085%		1,437		906,976		42,287		58,271		1,008,971		440,488		778,717		-		212,011		1,431,236		442,743		(11,785)		430,958
County	300036	Ramsey County	0.339602%		2,357		1,487,364		69,348		131,996		1,691,065		722,363		1,277,031		-		85,358		2,084,752		726,063		14,990		741,053
County	300037	Ransom County	0.156236%		1,085		684,271		31,904		48,262		765,522		332,328		587,506		-		16,203		936,037		334,029		6,939		340,929
County	300038	Renville County	0.129408%		897		566,772		26,426		36,310		630,405		275,262		486,623		-		22,532		784,417		276,672		690		277,362
County	300039	Richland County	0.578893%		4,018		2,535,393		118,212		267,410		2,925,033		1,231,356		2,176,854		-		198,954		3,607,164		1,237,668		(10,827)		1,226,835
County	300040	Rolette County	0.206759%		1,434		905,548		42,221		24,339		973,542		439,795		777,491		-		45,000		1,262,286		442,048		(13,219)		428,829
County	300042	Sheridan County	0.068083%		473		298,185																						

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense		
School District	400014	Beulah Public School #27	0.097078%	\$ 673	\$ 425,175	\$ 19,824	\$ 116,531	\$ 562,203	\$ 206,493	\$ 365,050	\$ -	\$ 73,010	\$ 644,553	\$ 207,550	\$ 14,575	\$ 222,125					
School District	400016	St John School District #3	0.076808%	533	336,398	15,684	90,736	443,351	163,377	288,827	-	30,256	482,460	164,214	17,654	181,868					
School District	400017	Ellendale Public School District #40	0.043499%	301	190,514	8,883	9,079	208,777	92,526	163,573	-	21,683	277,782	93,000	585	93,585					
School District	400018	Rural Cass Special Education Unit	0.021593%	150	94,571	4,409	860	99,990	45,930	81,198	-	32,779	159,907	46,166	(18,108)	28,058					
School District	400019	Fargo Public Schools	2.381469%	16,528	10,430,182	486,304	1,768,059	12,701,073	5,065,593	8,955,215	-	239,410	14,260,218	5,091,539	280,374	5,371,913					
School District	400020	Surrey Schools	0.058728%	408	257,213	11,992	2,539	272,152	124,920	220,839	-	27,461	373,220	125,559	(8,723)	116,836					
School District	400021	Jamestown Public School District #1	0.131313%	2,174	1,371,428	63,942	128,641	1,566,185	666,057	1,177,490	-	199,337	2,042,884	669,468	(22,621)	646,847					
School District	400023	Warwick Public School	0.069888%	485	306,090	14,271	273,674	594,520	148,658	262,805	-	7,756	419,219	149,420	64,910	214,330					
School District	400024	Souris Valley Special Services	0.033896%	236	148,455	6,922	63,101	218,714	72,100	127,462	-	369,975	569,537	72,470	(131,188)	(58,718)					
School District	400025	Rugby Public School District #5	0.060448%	419	264,746	12,344	22,806	300,315	128,578	227,307	-	61,676	417,561	129,235	(9,514)	119,721					
School District	400026	Billings County School District	0.033504%	233	146,738	6,842	20,682	174,495	71,266	125,988	-	57,327	254,581	71,631	(11,348)	60,283					
School District	400027	Belcourt School District #7	0.508519%	3,529	2,227,174	103,841	-	2,334,544	1,081,664	1,912,222	-	204,010	3,197,896	1,087,206	(109,681)	977,525					
School District	400028	West Fargo Public School #6	1.852943%	12,861	8,115,383	378,377	2,487,314	10,993,935	3,941,372	6,967,759	-	(3)	10,909,128	3,961,557	878,226	4,839,783					
School District	400029	Minot Public School District #1	1.749898%	12,144	7,664,074	357,335	1,148,179	9,181,732	3,722,186	6,580,271	-	-	10,302,457	3,741,249	375,911	4,117,160					
School District	400030	Beffield Public School #13	0.031044%	215	135,964	6,339	29,670	172,188	66,033	116,737	-	82,767	265,537	66,372	(1,413)	64,959					
School District	400031	Minto Public School District #20	0.036461%	254	159,689	7,445	8,809	176,197	77,556	137,107	-	27,269	241,932	77,952	(3,393)	74,559					
School District	400033	Harvey Public School Dist #38	0.064178%	445	281,082	13,105	45,904	340,536	136,512	241,333	-	28,844	406,689	137,213	9,821	147,034					
School District	400034	Oakes Public Schools	0.057655%	400	252,513	11,773	49,221	313,907	122,637	216,804	-	71,037	410,478	123,264	(17,540)	105,724					
School District	400035	Larimore Public School District #44	0.049216%	343	215,553	10,050	11,135	237,081	104,687	185,071	-	77,362	367,120	105,222	(17,966)	87,256					
School District	400036	Hazen Public School District #3	0.056482%	392	247,376	11,534	46,993	306,295	120,142	212,393	-	121,935	454,470	120,756	(19,208)	101,548					
School District	400038	Park River Area School District	0.059137%	411	259,004	12,676	31,688	303,179	125,790	222,377	-	16,168	364,335	126,433	1,786	122,219					
School District	400039	Hillsboro Public School	0.058457%	405	256,026	11,937	56,239	324,607	124,343	219,820	-	21,762	365,925	124,981	6,585	131,566					
School District	400040	Usbon Public School	0.073948%	514	323,872	15,100	82,512	421,998	157,294	278,072	-	14,101	449,467	158,100	12,999	170,399					
School District	400042	Northern Cass School District #97	0.061599%	426	269,787	12,579	64,864	347,656	131,026	231,635	-	62,971	425,632	131,698	908	132,606					
School District	400043	Mandaree Public School #36	0.092662%	644	405,834	18,922	373,120	798,520	197,100	348,444	-	134,183	679,727	198,109	58,406	256,515					
School District	400044	Thompson Public School	0.030504%	212	133,599	6,229	19,466	159,506	64,885	114,706	-	45,583	225,174	65,216	(10,295)	54,921					
School District	400045	Northern Plains Special Ed Unit	0.012395%	85	54,287	2,531	-	56,903	26,365	46,610	-	10,754	83,729	26,500	(4,327)	22,173					
School District	400046	Bowman County School District #1	0.075947%	527	332,627	15,509	93,471	442,134	161,546	285,589	-	34,973	482,108	162,373	14,527	176,900					
School District	400047	Apple Creek Elementary School	0.003445%	23	15,088	703	1,609	17,423	7,328	12,954	-	9,833	30,115	7,366	(3,123)	4,243					
School District	400048	Burke Central School	0.015965%	111	69,922	3,260	41,855	115,148	33,959	60,034	-	24,707	118,700	34,133	14,570	48,703					
School District	400049	Washburn Public School	0.041125%	284	180,116	8,398	19,206	208,004	87,476	154,645	-	19,012	261,133	87,925	7,140	95,065					
School District	400050	Enderlin Area School District #24	0.055858%	389	244,643	11,406	59,217	315,655	118,815	210,047	-	25,606	354,468	119,421	5,789	125,210					
School District	400051	Midkota School	0.028785%	200	126,070	5,878	118,606	250,754	61,228	108,242	-	1,878	171,348	61,540	43,307	104,847					
School District	400052	Velva Public School	0.039606%	274	173,463	8,088	18,205	200,030	84,245	148,933	-	37,127	270,305	84,678	(5,456)	79,222					
School District	400053	Shenoyne Valley Special Education Unit	0.054664%	379	239,413	11,163	3,932	254,887	116,275	205,557	-	27,672	349,504	116,871	(17,673)	99,198					
School District	400054	Center Stanton Public School	0.026610%	185	116,545	5,434	13,236	135,400	56,602	100,064	-	19,533	176,199	56,892	(3,716)	53,176					
School District	400055	Burleigh County Special Education Unit	0.005915%	43	25,906	1,208	6,284	33,441	12,582	22,243	-	1,258	36,083	12,644	898	13,542					
School District	400056	New Rockford Shenoyne Public School	0.040351%	279	176,726	8,240	101,523	286,768	85,830	151,735	-	4,772	242,337	86,271	22,748	109,019					
School District	400057	James River Multidistrict Special Education Unit	0.035533%	233	146,865	6,848	1,501	155,447	71,328	126,097	-	105,312	302,737	71,693	(28,509)	43,184					
School District	400058	Newburg United Public School	0.023903%	165	104,689	4,881	27,854	137,589	50,844	89,884	-	11,724	152,452	51,104	3,310	54,414					
School District	400059	Napoleon Public School District #2	0.021444%	148	93,919	4,379	8,335	106,781	45,613	80,637	-	60,171	186,421	45,847	(11,215)	34,632					
School District	400060	Yellowstone School District #14	0.016942%	117	74,201	3,460	43,186	120,964	36,037	63,708	-	49,175	148,920	36,221	6,744	42,965					
School District	400061	Cavalier Public Schools	0.049113%	341	215,101	10,029	107,659	333,130	104,468	184,683	-	53,166	342,317	105,003	7,909	112,912					
School District	400062	Richland School District #44	0.039614%	274	173,498	8,089	17,775	199,636	84,262	148,963	-	19,142	252,367	84,695	(6,719)	77,976					
School District	400063	Fort Totten School District #30	0.034764%	242	152,257	7,099	31,150	190,748	73,946	130,726	-	102,040	306,712	74,323	(19,775)	54,548					
School District	400064	Bismarck Public Schools	2.541659%	17,641	11,131,770	519,015	1,424,863	13,093,289	5,406,331	9,557,589	-	189,811	15,153,731	5,434,021	437,989	5,872,010					
School District	400065	Solen Public School Dist #3	0.051355%	356	224,921	10,487	160,229	395,993	109,237	193,114	-	8,268	310,619	109,797	50,026	159,823					
School District	400068	Lakota Public School District #66	0.026291%	182	115,147	5,369	12,443	133,141	55,923	98,864	-	46,058	200,845	56,210	(3,970)	52,240					
School District	400069	Stanley Community Public School District #2	0.133710%	929	585,613	27,304	93,339	707,185	284,413	502,800	-	33,451	820,664	285,870	51,986	337,856					
School District	400070	Mandan Public School District #1	0.724615%	5,031	3,173,615	147,969	252,982	3,579,597	1,541,320	2,724,824	-	262,590	4,528,734	1,549,212	9,195	1,558,407					
School District	400072	Killdeer Public School #16	0.100052%	696	438,200	20,431	333,686	793,013	212,819	376,233	-	41,867	630,919	213,909	72,389	286,298					
School District	400073	Glenburn School District	0.039961%	279	175,018	8,160	38,627	222,084	85,001	150,268	-	77,974	313,243	85,435	(8,161)	81,619					
School District	400074	New Public School #8	0.076880%	534	336,713	15,699	156,629	509,575	163,530	289,098	-	50,261	502,889	164,367	53,928	218,295					
School District	400075	Williston Public School																			

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in	Total Deferred	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in	Total Deferred	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense						
						Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions				Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions										
School District	400086	Tigu School District #60	0.178353%	\$ 1,239	\$ 781,137	\$ 36,420	\$ 56,835	\$ 875,631	\$ 379,372	\$ 670,674	\$ -	\$ 55,638	\$ 1,105,684	\$ 381,314	\$ 6,313	\$ 387,627						
School District	400087	Turtle Lake Mercer School District #72	0.036269%	252	158,848	7,406	61,037	227,543	77,147	136,385	-	92,179	305,711	77,542	6,444	83,986						
School District	400088	Lamoure School District #8	0.043443%	303	190,268	8,871	32,017	231,459	92,407	163,362	-	69,459	325,228	92,880	(12,126)	80,754						
School District	400089	Divide County School District #1	0.074326%	516	325,528	15,178	93,368	434,590	158,098	279,494	-	24,022	461,614	158,908	15,283	175,283						
School District	400090	Mott/Regent School District #1	0.048033%	333	210,371	9,809	68,134	288,647	102,170	180,622	-	996	283,788	102,694	15,580	118,274						
School District	400091	United Public School District #7	0.095547%	663	418,470	19,511	47,380	486,024	203,237	359,292	-	75,600	638,129	204,278	12,194	216,472						
School District	400092	Kulm Public School District #7	0.029051%	203	127,235	5,932	9,384	142,754	61,794	109,243	-	57,642	228,679	62,109	(9,366)	52,743						
School District	400093	Midway Public School District #128	0.051977%	361	227,645	10,614	47,901	286,521	110,560	195,453	-	39,273	345,286	111,126	(5,309)	105,817						
School District	400094	Dunseith School District #1	0.168116%	1,166	736,302	34,330	195,107	966,905	357,597	632,179	-	4,553	994,329	359,429	65,010	424,439						
School District	400095	Carrington School District #49	0.053051%	369	232,349	10,833	67,739	311,290	112,844	199,492	-	15,507	327,843	113,423	8,104	121,527						
School District	400096	Glen Ullin Public School #48	0.029817%	207	130,590	6,089	16,990	153,876	63,423	112,123	-	22,391	197,937	63,747	(4,130)	59,617						
School District	400099	Manvel Public School	0.030255%	211	132,509	6,178	93,827	232,725	64,355	113,770	-	1,103	179,228	64,682	24,340	89,022						
School District	400100	Maple Valley School District	0.030207%	211	132,298	6,168	19,048	157,725	64,253	113,590	-	19,873	197,716	64,581	1,015	65,596						
School District	400101	North Border School District #100	0.062587%	436	274,114	12,780	48,848	336,178	133,128	235,351	-	35,934	404,413	133,808	10,569	144,377						
School District	400102	McKenzie City Public School #1	0.276669%	1,921	1,211,734	56,497	535,481	1,805,633	588,499	1,040,379	-	(1)	1,628,877	591,512	196,800	788,312						
School District	400103	Devils Lake Public School	0.287748%	1,998	1,260,257	58,759	105,192	1,426,206	612,065	1,082,400	-	131,997	1,826,102	615,199	(8,162)	607,037						
School District	400104	Mt Pleasant School District #4	0.040011%	279	175,237	8,170	27,913	211,599	85,107	150,456	-	7,332	242,895	85,540	10,291	95,831						
School District	400105	Central Cass Public School District #7	0.108055%	749	473,251	22,065	155,950	652,015	229,842	406,327	-	2,984	639,153	231,019	51,025	282,044						
School District	400106	Minlor Public School District #2	0.040465%	282	177,226	8,263	36,938	222,709	86,073	152,164	-	13,490	251,727	86,513	9,552	96,065						
School District	400107	Mapleton Public School	0.009565%	67	41,892	1,953	29,895	73,807	20,346	35,968	-	16,201	72,515	20,452	6,297	26,709						
School District	400108	Union Public School District #36	0.045958%	319	201,283	9,385	19,901	230,888	97,757	172,819	-	49,085	319,661	98,258	(5,092)	93,166						
School District	400109	Tioga Public School District #15	0.069828%	484	305,828	14,259	14,966	335,537	148,530	262,579	-	55,074	466,183	149,290	(4,580)	144,710						
School District	400114	Zealand Public Schools	0.009590%	67	42,002	1,958	19,938	63,965	20,399	36,062	-	2,034	58,495	20,503	3,804	24,307						
School District	400117	Garrison Public School District #51	0.061326%	426	268,591	12,523	41,122	322,662	130,446	230,609	-	18,323	379,378	131,114	13,410	144,524						
School District	400118	Kenmare Public School District #28	0.043732%	305	191,534	8,930	22,371	223,140	93,022	164,449	-	60,174	317,645	93,498	(8,335)	89,663						
School District	400119	Lewis & Clark Public Schools	0.063589%	440	278,502	12,985	215,889	507,816	135,259	239,118	-	49,742	424,119	135,952	36,234	172,186						
School District	400120	Sw Special Education Unit	0.007578%	53	33,190	1,547	8,934	43,724	16,119	28,496	-	20,719	65,334	16,202	(3,371)	12,831						
School District	400121	North Valley Career & Technology Center	0.019577%	137	85,742	3,998	16,515	106,392	41,642	73,617	-	(1)	115,258	41,856	7,055	48,911						
School District	400122	Dakota Prairie Public School	0.067545%	468	295,829	13,793	108,876	438,966	143,674	253,994	-	24,985	422,653	144,408	20,904	165,312						
School District	400123	Beach Public School District #3	0.075636%	524	331,265	15,445	67,430	414,664	160,884	284,420	-	101,607	546,911	161,710	(8,448)	153,262						
School District	400124	Rollette Public School	0.029434%	203	128,913	6,011	39,614	174,741	62,609	110,683	-	12,660	185,952	62,928	10,159	73,087						
School District	400125	Drake Public School District	0.027370%	189	119,873	5,589	44,337	169,988	58,218	102,921	-	16,030	177,169	58,516	9,584	68,100						
School District	400137	New Salem School District #49	0.056233%	391	246,285	11,483	86,309	344,468	119,613	211,457	-	4,661	335,731	120,224	24,137	144,361						
School District	400138	Max Public School	0.031486%	217	137,900	6,430	2,570	147,117	66,973	118,399	-	22,302	207,674	67,318	(6,524)	60,794						
School District	400139	East Central Special Education Unit	0.048524%	336	212,522	9,909	67,852	290,619	103,215	182,468	-	(2)	285,681	103,743	30,809	134,552						
School District	400140	North Sargent School District #3	0.035892%	249	157,197	7,329	31,020	195,795	76,345	134,967	-	48,546	259,858	76,735	(3,995)	72,740						
School District	400141	Wahpeton Public School District #37	0.131611%	915	576,420	26,875	19,266	623,476	279,948	494,907	-	129,202	904,057	281,381	(30,744)	250,637						
School District	400142	Medina Public School District #3	0.024733%	171	108,324	5,051	24,703	138,249	52,609	93,005	-	2,978	148,592	52,878	5,173	58,051						
School District	400143	Pingree-Buchanan School District	0.021764%	153	95,320	4,444	81,757	181,674	46,294	81,841	-	83,892	212,027	46,530	(6,833)	39,597						
School District	400144	West River Student Services	0.015913%	110	69,695	3,249	60,756	133,810	33,848	59,839	-	11,600	105,287	34,023	14,957	48,980						
School District	400145	Leeds Public School District #6	0.021973%	152	96,236	4,487	43,613	144,488	46,738	82,627	-	16,305	145,670	46,977	3,906	50,883						
School District	400147	Sawyer Public School	0.015052%	104	65,924	3,074	5,353	74,455	32,017	56,601	-	37,678	126,296	32,180	(14,038)	18,142						
School District	400148	Wilmar Multidistrict Special Education Unit	0.068173%	474	298,579	13,921	58,756	371,730	145,010	256,356	-	134,800	536,166	145,753	(2,873)	142,880						
School District	400149	Great Northwest Education Cooperative	0.012560%	88	55,009	2,565	10,311	67,973	26,716	47,230	-	40,672	114,618	26,852	(7,690)	19,162						
School District	400150	Anamoose Public School District #14	0.017703%	123	77,534	3,615	32,484	113,756	37,656	66,570	-	1,915	106,141	37,850	23,005	60,855						
School District	400151	South Prairie School District #70	0.067399%	467	295,189	13,763	136,684	446,103	143,364	253,445	-	(1)	396,808	144,099	87,929	232,028						
School District	400152	South East Education Cooperative	0.064312%	446	281,669	13,133	343,241	638,489	136,797	241,837	-	-	378,634	137,498	244,862	244,862						
School District	400153	South Heart Public School District #9	0.040008%	277	175,224	8,170	181,148	364,819	85,101	150,445	-	1	235,547	85,538	60,838	146,376						
Political Subdivision	500002	Cass County Water Resource District	0.023760%	164	104,062	4,852	17,023	126,101	50,540	89,346	-	8,310	148,196	50,798	53,422	104,328						
Political Subdivision	500003	Walsh County Water Resource District	0.005150%	36	22,556	1,052	6,383	30,027	10,955	19,366	-	1,198	31,519	11,011	1,728	12,739						
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007752%	54	33,952	1,583	39,938	75,527	16,489	29,150	-	7,204	52,843	16,573	8,346	24,919						
Political Subdivision	500006	James River Soil Conservation District	0.005684%	39	24,894	1,161	4,735	30,829	12,090	21,374	-	-	33,664	12,153	2,392	14,545						
Political Subdivision	500007	Burligh County Soil Conservation District	0.020411%	142	89,395	4,168	30,159	123,864	43,416	76,753	-	11,167	131,336	43,638	6,393	50,031						
Political Subdivision	500008	Trail County Water Resource District	0.005538%	38	24,255	1,131	1,460	26,884	11,780	20,825	-	20,934	53,539	11,841	(8,288)	3,553						
Political Subdivision	500009	Grafton Park District	0.017305%	120	75,791	3,534	84,835	164,280	36,809	65,073	-	39,557	141,439	36,997	9,357	46,354						
Political Subdivision	500010	Cass County Soil Conservation District	0.018503%	129	81,038	3,778	14,311	99,256	39,358	69,878	-	18,987	127,923	39,560	1,711	41,271						
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015083%	105	66,099	3,080	17,626	83,805	32,083	56,718	-	86,870	142,845	32,841	(12,846)	38,889						
Political Subdivision	500016	Greater Ramsey Water District	7.035328%	247	154,727	2,124	10,496	212,684	72,146	139,547	-	14,056	222,049	75,530	8,516	84,046						
Political Subdivision	500017	Carnegie Regional Library	0.007683%	54	33,649	1,569	21,146	56,418	16,342	28,891	-	9,138	54,571	16,425	2,441	18,866						
Political Subdivision	500018	Griggs County Public Library	0.003994%	27	17,493	816	10,827	29,163	8,496	15,019	-	1,308	38,618	8,840	(100)	8,840						
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048479%	326	212,325	9,900	53,554	276,115	103,119	182,299	-	28,735	314,153	103,646	6,092	109,738						
Political Subdivision	500022	Consolidated Waste Ltd	0.011948%	83	52,329	2,440	8,538	63,389	25,414	44,929	-	25,617	95,960	25,544	(1,576)	23,968						
Political Subdivision	500023	Walsh County Housing Authority	0.002867%	19	12,557	585	-	13,161	6,098	10,781	-	1,624	18,503	6,129	(763)	5,366						
Political Subdivision	500024	Williams County Soil Conservation District	0.015700%	107	68,762	3,206	85,532	157,607	33,395	59,038	-	1,105	93,538	33,568	21,923	55,495						

# Schedule of Pension Amounts by Employer\*

## Main System (Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense						
Political Subdivision	500025	Bowman City Park Board	0.008786%	\$ 62	\$ 38,480	\$ 1,794	\$ 30,367	\$ 70,703	\$ 18,689	\$ 33,039	\$ -	\$ 37,132	\$ 88,860	\$ 18,784	\$ 3,451	\$ 22,235						
Political Subdivision	500028	Williston Housing Authority	0.027633%	190	121,025	5,643	21,498	148,356	58,778	103,910	-	65,088	227,776	59,080	(18,396)	40,684						
Political Subdivision	500030	Minot Rural Fire Department	0.015695%	109	68,740	3,205	23,591	95,645	33,385	59,019	-	6	92,410	33,557	9,764	43,321						
Political Subdivision	500031	Central Plains Water District	0.022715%	159	99,485	4,638	36,662	140,944	48,317	85,417	-	13,785	147,519	48,564	1,298	49,862						
Political Subdivision	500033	Ransom County Soil Cons. Dist.	0.005900%	42	25,840	1,205	3,397	30,484	12,550	22,186	-	9,155	43,891	12,612	(4,272)	8,340						
Political Subdivision	500038	Jamestown Regional Airport	0.020573%	144	90,104	4,201	62,602	157,051	43,761	77,362	-	10,664	131,787	43,983	6,283	50,266						
Political Subdivision	500040	Fargo Park District	0.356894%	2,478	1,563,098	72,879	657,301	2,295,756	759,145	1,342,055	-	-	2,101,200	763,033	234,484	997,517						
Political Subdivision	500041	Bismarck Rural Fire Protection	0.000000%	-	-	-	31,429	31,429	-	-	-	436,803	436,803	-	(87,740)	(87,740)						
Political Subdivision	500045	Dunseith Community Nursing Home	0.094836%	658	415,356	19,366	112,872	548,252	201,724	356,619	-	139,882	698,225	202,757	(12,818)	189,939						
Political Subdivision	500047	Mercer County Soil Conservation District	0.007955%	55	34,841	1,624	31,320	67,840	16,921	29,914	-	24,197	71,032	17,007	988	17,995						
Political Subdivision	500049	West Fargo Park District	0.116450%	809	510,109	23,779	118,154	652,761	247,699	437,896	-	8,458	694,053	248,968	34,404	283,372						
Political Subdivision	500053	Stutsman County Housing Authority	0.015538%	109	68,052	3,173	35,452	106,786	33,051	58,429	-	3,207	94,687	33,218	10,980	44,198						
Political Subdivision	500054	Grand Forks County Water Resource District	0.004789%	32	20,975	978	7,508	29,493	10,187	18,008	-	8,534	36,729	10,241	(1,541)	8,700						
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012508%	87	54,782	2,554	19,728	77,151	26,606	47,035	-	2,484	76,125	26,741	4,428	31,169						
Political Subdivision	500056	Cavaller County Job Development Authority	0.004701%	33	20,589	960	1,125	22,707	9,999	17,678	-	828	28,505	10,050	(5)	10,045						
Political Subdivision	500057	Barnes County Soil Conservation District	0.007660%	52	33,549	1,564	6,275	41,440	16,293	28,804	-	19,779	64,876	16,377	(5,052)	11,325						
Political Subdivision	500059	Trail Rural Water District	0.000000%	-	-	-	29,520	29,520	-	-	-	118,609	118,609	-	(20,934)	(20,934)						
Political Subdivision	500061	Ward County Water Resource District	0.003401%	24	14,895	694	79	15,692	7,234	12,789	-	1,433	21,456	7,272	(772)	6,500						
Political Subdivision	500063	Southwest Water Authority	0.267420%	1,856	1,171,226	54,608	138,326	1,366,016	568,826	1,005,599	-	148,866	1,723,291	571,739	41,437	613,176						
Political Subdivision	500068	Burleigh County Council On Aging	0.068385%	475	299,508	13,964	63,086	377,033	145,461	257,153	-	5,105	407,719	146,206	18,887	165,093						
Political Subdivision	500072	Watford City Park District	0.059711%	415	261,518	12,193	176,443	450,569	127,011	224,536	-	3	351,550	127,662	68,804	196,466						
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010317%	71	45,186	2,107	3,188	50,552	21,945	38,796	-	1,632	62,373	22,057	(92)	21,965						
Political Subdivision	500081	Ramsey County Housing Authority	0.022315%	155	97,734	4,557	12,042	114,488	47,466	83,913	-	9,285	140,664	47,708	2,278	49,986						
Political Subdivision	500082	Grand Forks Public Library	0.084857%	590	371,650	17,328	254,425	643,993	180,498	319,094	-	8,037	507,629	181,421	64,092	245,513						
Political Subdivision	500084	Rosette County Soil Conservation District	0.003334%	24	14,602	681	2,355	17,662	7,092	12,537	-	1,851	21,480	7,127	(361)	6,766						
Political Subdivision	500085	Jamestown Parks And Recreation District	0.063363%	438	277,513	12,939	266,681	557,571	134,779	238,269	-	-	373,048	135,471	85,411	220,882						
Political Subdivision	500091	Ramsey County Water Resource District	0.003188%	22	13,963	651	5,597	20,233	6,781	11,988	-	463	19,232	6,815	1,965	8,780						
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031380%	218	137,436	6,408	17,440	161,502	66,748	118,001	-	11,211	195,960	67,090	1,932	69,022						
Political Subdivision	500108	North Dakota Firefighters Association	0.016677%	116	73,041	3,405	36,025	112,587	35,473	62,712	-	25,513	123,698	35,655	(1,043)	34,612						
Political Subdivision	500109	James River Valley Library System	0.031232%	216	136,788	6,378	23,610	166,992	66,433	117,444	-	9,206	193,083	66,774	8,364	75,138						
Political Subdivision	500110	Grand Forks Park District	0.187042%	1,298	819,193	38,195	213,223	1,071,909	397,855	703,348	-	10,241	1,111,444	399,891	78,688	478,579						
Political Subdivision	500111	McIntosh County Housing Authority	0.003506%	25	15,355	716	16,096	716	7,458	13,184	-	2,469	23,111	7,497	(1,062)	6,435						
School District	500113	Lonetree Special Education Unit	0.008609%	59	37,705	1,758	4,779	44,301	18,312	32,373	-	1,430	52,115	18,408	1,921	20,329						
School District	500114	Roughrider Education Services Program (RESP)	0.002727%	19	11,944	557	2,739	15,259	5,801	10,255	-	6,322	22,378	5,830	299	6,129						
Political Subdivision	500116	Western Area Water Supply Authority	0.094888%	659	415,583	19,376	141,139	576,757	201,835	356,814	-	62,406	621,055	202,868	56,763	259,631						
Political Subdivision	500118	Crosby Park District	0.007154%	49	31,333	1,461	60,691	93,534	15,217	26,902	-	22,846	64,965	15,294	12,970	28,264						
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013318%	93	58,329	2,720	40,405	101,547	28,329	50,081	-	18,292	96,702	28,474	9,189	37,663						
Political Subdivision	500121	Devils Lake Park Board	0.033508%	233	146,756	6,842	69,554	223,385	71,274	126,003	-	27,286	224,563	71,640	37,886	109,526						
Political Subdivision	500122	North Central Soil Conservation District	0.009867%	69	43,215	2,015	44,891	90,190	20,988	37,104	-	5,817	63,909	21,096	13,958	35,054						
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	33,718	33,718	-	-	-	-	73,060	73,060	-	(5,177)						
Political Subdivision	500125	Wahpeton Park Board	0.048603%	337	212,868	9,925	178,031	401,161	103,383	182,765	-	32,107	318,255	103,912	63,096	167,008						
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	48,568	48,568	-	-	-	-	227,037	227,037	-	(46,853)						
City	200047	City Of Bottineau	0.048666%	325	205,260	9,570	289,422	504,577	99,688	176,234	-	-	275,922	100,200	83,377	183,577						
Political Subdivision	500126	City Of Bottineau Park Board	0.012704%	90	55,640	2,594	78,769	137,093	27,023	47,772	-	4,675	79,470	27,161	22,009	49,170						
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-	13,335	13,335	-	-	-	21,025	21,025	-	(1,014)	(1,014)						
City	200043	City of Dickinson	0.291008%	2,020	1,274,535	59,425	2,652,485	3,988,465	619,000	1,094,299	-	-	1,713,299	622,170	621,394	1,243,564						
City	200092	City of Minot	0.226977%	1,574	994,097	46,349	2,045,248	3,087,268	482,800	853,518	-	-	1,336,318	485,274	479,138	964,412						
City	200007	City of Beulah	0.003763%	27	16,481	768	33,169	50,445	8,004	14,150	-	-	22,154	8,044	7,770	15,814						
City	200123	City of Grenora	0.013412%	91	58,741	2,739	123,407	184,978	28,528	50,434	-	-	78,962	28,675	28,910	57,585						
County	400041	Sargent County	0.055799%	388	244,384	11,394	504,728	760,894	118,689	209,825	-	-	328,514	119,297	118,242	237,539						
School District	400154	Sargent Central Public School District #6	0.027603%	190	120,804	5,637	256,151	382,872	58,714	103,798	-	-	162,512	59,016	60,008	119,024						
School District	400155	Fairmount Public School	0.010273%	72	44,993	2,098	95,158	142,321	21,852	38,630	-	-	60,482	21,963	22,292	44,255						
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-	3,269	3,269	-	-	-	-	-	-	-	766						
Political Subdivision	500128	Logan County Soil Conservation District	0.005562%	39	24,360	1,136	50,421	75,956	11,831	20,915	-	-	32,746	11,891	11,812	23,703						
Political Subdivision	500129	Park District - City of New Rockford	0.004846%	34	21,224	990	45,061	67,309	10,308	18,223	-	-	28,531	10,361	10,557	20,918						
Political Subdivision	500131	Minot Park District	0.046328%	323	202,904	9,460	415,576	628,263	98,544	174,211	-	-	272,755	99,048	97,357	196,405						
Political Subdivision	500132	Valley City Park District	0.029437%	204	128,926	6,011	264,614	399,755	62,615	110,694	-	-	173,309	62,936	61,991	124,927						
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	4,933	4,933	-	-	-	-	16,644	16,644	-	(5,600)						
City	200079	City of Scranton	0.000000%	-	-	-	-	-	-	-	-	-	7,454	7,454	-	(7,608)						
Political Subdivision	500117	Red River Joint Water Resource District	0.000000%	-	-	-	-	-	-	-	-	-	10,711	10,711	-	(10,927)						
Political Subdivision	500039	Pierce County Soil Conservation District	0.000000%	-	-	-	13,425	13,425	-	-	-	-	20,134	20,134	-	(1,359)						
Total Main System																						
			99.99991%	\$ 694,079	\$ 437,972,582	\$																

# Schedule of Pension Amounts by Employer\*

## Judges

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense			
																		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Expense			
State	018000	ND Supreme Court	100.000000%	\$ -	\$ 2,285,016	\$ 314,395	\$ -	\$ 2,599,411	\$ 2,020,223	\$ 3,081,961	\$ -	\$ -	\$ 5,102,184	\$ 154,841	\$ -	\$ 154,841			
		Total Judges System	100.000000%	\$ -	\$ 2,285,016	\$ 314,395	\$ -	\$ 2,599,411	\$ 2,020,223	\$ 3,081,961	\$ -	\$ -	\$ 5,102,184	\$ 154,841	\$ -	\$ 154,841			

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Pension Amounts by Employer\*

## Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State	012500	Attorney General's Office	9.484417%	\$ 144,208	\$ 808,510	\$ 31,864	\$ -	\$ 984,582	\$ 137,952	\$ 821,183	\$ -	\$ 308,861	\$ 1,267,996	\$ 417,382	\$ (123,291)	\$ 294,091
State of ND	054000	Adjutant General ND National Guard	1.948384%	29,626	166,092	6,546	74,160	276,424	28,340	168,696	-	47,195	244,231	85,742	28,964	114,706
City	200010	City Of Cavalier	0.373459%	5,677	31,836	1,255	206	38,974	5,432	32,335	-	17,064	54,831	16,436	(8,164)	8,272
City	200016	City Of Ellendale	0.234657%	3,567	20,004	788	-	24,359	3,413	20,317	-	7,458	31,188	10,327	(4,018)	6,309
City	200028	City Of Thompson	0.121630%	1,849	10,368	409	5,267	17,893	1,769	10,531	-	5,981	18,281	5,353	(2,439)	2,914
City	200029	City Of Williston	19.735734%	300,079	1,682,395	66,304	472,984	2,521,762	287,059	1,708,766	-	107,337	2,103,162	868,512	75,122	943,634
City	200030	City Of Bowman	0.525549%	7,990	44,801	1,766	1,216	55,773	7,644	45,503	-	14,484	67,631	23,128	(5,732)	17,396
City	200070	City Of Powers Lake	0.159322%	2,422	13,582	535	3,422	19,961	2,317	13,794	-	22,953	39,064	7,010	(3,988)	3,022
City	200094	City of West Fargo	7.335787%	111,540	625,348	24,645	549,345	1,310,878	106,700	635,150	-	-	741,850	322,826	110,797	433,623
City	200103	City Of Burlington	0.291098%	4,426	24,815	978	-	30,219	4,234	25,204	-	9,429	38,867	12,811	(4,241)	8,570
County	300001	Adams County	0.455704%	6,929	38,847	1,531	1,544	48,851	6,628	39,456	-	20,657	66,741	20,053	(4,624)	15,429
County	300003	Benson County	0.451524%	6,865	38,491	1,517	9,874	56,747	6,567	39,094	-	18,270	63,931	19,869	3,041	22,910
County	300006	Bowman County	0.469076%	7,133	39,987	1,576	4,693	53,389	6,823	40,614	-	28,681	76,118	20,641	(8,486)	12,155
County	300009	Cass County	19.945570%	303,270	1,700,283	67,009	419,153	2,489,715	290,112	1,726,934	-	306,243	2,323,289	877,744	152,152	1,029,896
County	300013	Dunn County	2.829979%	43,028	241,245	9,508	19,980	313,761	41,162	245,026	-	76,744	362,932	124,539	(10,654)	113,885
County	300016	Foster County	0.332362%	5,053	28,333	1,117	20,931	55,434	4,834	28,777	-	-	33,611	14,625	4,221	18,846
County	300020	Griggs County	0.323405%	4,916	27,569	1,087	-	33,572	4,704	28,001	-	20,707	53,412	14,233	(11,024)	3,209
County	300027	Mckenzie County	8.118703%	123,443	692,088	27,276	101,828	944,635	118,088	702,936	-	28,992	850,016	357,280	56,715	413,995
County	300028	McLean County	2.344319%	35,645	199,844	7,876	11,585	254,950	34,098	202,977	-	72,417	309,492	103,166	(22,695)	80,471
County	300044	Slope County	0.150775%	2,291	12,853	507	4,101	19,752	2,193	13,054	-	10,021	25,268	6,636	(1,033)	5,603
County	300045	Stark County	3.440655%	52,315	293,303	11,559	-	357,177	50,045	297,900	-	119,226	467,171	151,412	(46,069)	105,343
County	300051	Ward County	7.991588%	121,510	681,252	26,849	12,255	841,866	116,239	691,930	-	329,059	1,137,228	351,685	(96,877)	254,808
County	300053	Williams County	11.499110%	174,842	980,255	38,632	40,460	1,234,189	167,256	995,620	-	236,901	1,399,777	506,042	(73,162)	432,880
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437193%	21,853	122,515	4,828	90,210	239,406	20,904	124,436	-	-	145,340	63,247	18,195	81,442
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	3,680	3,680	-	-	-	-	-	-	742	742
<b>Total Public Safety with Prior Main System Service System</b>			<b>100.000000%</b>	<b>\$ 1,520,477</b>	<b>\$ 8,524,616</b>	<b>\$ 335,962</b>	<b>\$ 1,846,894</b>	<b>\$ 12,227,949</b>	<b>\$ 1,454,513</b>	<b>\$ 8,658,234</b>	<b>\$ -</b>	<b>\$ 1,808,680</b>	<b>\$ 11,921,427</b>	<b>\$ 4,400,699</b>	<b>\$ 23,452</b>	<b>\$ 4,424,151</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Pension Amounts by Employer\*

## Public Safety without Prior Main System Service

			Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of	Total Employer Expense			
						Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions				Projected and Actual Investment Earnings on Pension Plan Investments	Proportion and Differences between Employer Contributions and Share of Contributions			Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions				
City	200027	City of Mandan	27.158687%	\$ 23,781	\$ 441,502	\$ 18,688	\$ 56,000	\$ 539,971	\$ 160,284	\$ 226,993	\$ -	\$ 38,493	\$ 425,770	\$ 303,924	\$ (7,446)	\$ 296,478			
City	200043	City of Dickinson	27.573000%	24,144	448,237	18,973	-	491,354	162,730	230,455	-	349,846	743,031	308,560	(79,894)	228,666			
City	200097	City Of Devils Lake	9.440391%	8,267	153,466	6,496	63,676	231,905	55,715	78,903	-	16,099	150,717	105,643	9,645	115,288			
City	200118	City of Berthold	0.662287%	580	10,766	456	4,204	16,006	3,909	5,535	-	983	10,427	7,412	638	8,050			
County	300002	Barnes County	7.897424%	6,917	128,383	5,434	67,378	208,112	46,609	66,007	-	2,471	115,087	88,377	15,480	103,857			
County	300030	Morton County	16.259949%	14,238	264,328	11,188	192,050	481,804	95,962	135,901	-	-	231,863	181,966	56,578	238,538			
County	300040	Rollette County	8.852509%	7,751	143,910	6,091	57,728	215,480	52,245	73,989	-	4,429	130,663	99,066	12,801	111,867			
County	300041	Sargent County	2.155753%	1,888	35,045	1,483	-	38,416	12,723	18,018	-	28,441	59,182	24,125	(6,495)	17,630			
Total Public Safety without Prior Main System Service System			100.000000%	\$ 87,566	\$ 1,625,637	\$ 68,809	\$ 441,036	\$ 2,223,048	\$ 590,177	\$ 835,801	\$ -	\$ 440,762	\$ 1,866,740	\$ 1,119,067	\$ 1,307	\$ 1,120,374			

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.



# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2020	2021	2022	2023	2024	Thereafter
State of ND	010100	Governor's Office	\$ (95,811)	\$ 62,628	\$ 25,059	\$ (40,261)	\$ (110,640)	\$ (32,597)	\$ -
State of ND	010800	Secretary Of State	(195,784)	43,168	39,192	(68,091)	(161,365)	(48,688)	-
State	011000	Office Of Management & Budget	(516,742)	64,290	7,412	(169,926)	(324,014)	(94,504)	-
State	011200	Information Technology Dept	(4,109,378)	406,553	(39,150)	(1,179,747)	(2,526,433)	(770,601)	-
State	011700	State Auditor's Office	(755,917)	40,298	(17,191)	(224,607)	(427,206)	(127,211)	-
State	011800	Central Services	(218,333)	34,487	1,048	(65,916)	(144,883)	(43,069)	-
State of ND	012000	State Treasurer's Office	(27,543)	20,248	10,470	(12,786)	(35,131)	(10,344)	-
State	012500	Attorney General's Office	(1,618,573)	369,787	96,327	(517,445)	(1,195,037)	(372,205)	-
State of ND	012700	Tax Department	(1,501,424)	9,500	(103,385)	(410,844)	(764,613)	(232,082)	-
State of ND	013000	Facility Management	(636,310)	(77,386)	(101,957)	(149,087)	(238,545)	(69,335)	-
State of ND	014000	Office Of Administrative Hearings	(33,298)	29,743	17,019	(18,305)	(47,212)	(14,543)	-
State	016000	Legislative Council	(321,072)	160,607	57,650	(143,288)	(302,364)	(93,677)	-
State of ND	018000	ND Supreme Court	(3,068,053)	351,980	(17,881)	(887,017)	(1,919,834)	(595,301)	-
State of ND	018800	Commission On Legal Counsel For Indigents	(368,574)	89,725	23,802	(131,148)	(269,402)	(81,551)	-
State	019000	Retirement & Investment Office	(181,497)	90,081	21,631	(71,490)	(169,628)	(52,091)	-
State	019200	ND Public Employees Retirement System	(449,106)	(17,122)	(30,797)	(131,969)	(210,113)	(59,105)	-
State of ND	020100	Public Instruction	(1,182,462)	14,082	(107,842)	(302,460)	(602,242)	(184,000)	-
State	020200	Education Standards & Practice	2,372	30,729	20,571	(1,895)	(35,463)	(11,570)	-
State	021500	ND University System Office	(12,346)	72,357	52,590	(9,767)	(95,241)	(32,285)	-
State of ND	022300	ND Youth Correctional Center	(368,600)	139,814	52,678	(107,033)	(341,267)	(112,792)	-
State of ND	022400	Juvenile Services - DOCR	(173,942)	69,196	33,260	(59,246)	(165,255)	(51,897)	-
State	022600	Land Department	(533,900)	(19,914)	(60,000)	(161,061)	(229,921)	(63,004)	-
State	022700	Bismarck State College	(476,813)	199,814	64,501	(166,587)	(435,177)	(139,364)	-
State	022800	Lake Region State College	(164,321)	59,491	18,894	(48,213)	(147,629)	(46,864)	-
State	022900	Williston State College	(241,157)	21,045	(7,595)	(60,334)	(146,704)	(47,569)	-
State	023000	University Of North Dakota	(8,366,541)	(10,420)	(698,571)	(2,086,481)	(4,270,214)	(1,300,855)	-
State	023500	North Dakota State University	(6,747,941)	189,943	(487,992)	(1,809,908)	(3,556,377)	(1,083,607)	-
State	023800	ND St College Of Science	(1,101,789)	(4,427)	(88,354)	(283,621)	(555,696)	(169,691)	-
State	023900	Dickinson State University	(347,974)	87,310	10,235	(97,326)	(263,008)	(85,185)	-
State	024000	Mayville State University	(350,491)	145,602	35,058	(122,663)	(310,591)	(97,897)	-
State	024100	Minot State University	(1,105,920)	8,822	(97,427)	(299,108)	(550,920)	(167,287)	-
State	024200	Valley City State University	(337,539)	35,840	(20,626)	(98,673)	(193,911)	(60,169)	-
State of ND	025000	ND State Library	(245,762)	13,353	(12,642)	(61,213)	(140,362)	(44,898)	-
State of ND	025200	SCHOOL FOR THE DEAF	(192,916)	30,685	18,359	(61,015)	(138,660)	(42,285)	-
State of ND	025300	School For The Blind	(157,900)	(5,512)	(1,677)	(41,101)	(84,685)	(24,925)	-
State	026100	ND Board Of Nursing	(43,411)	53,264	29,557	(29,145)	(73,724)	(23,363)	-
State of ND	027000	Career & Technical Education	(147,042)	65,269	71,804	(65,134)	(167,114)	(51,867)	-
State of ND	030100	ND Department Of Health	(3,457,821)	371,732	(89,950)	(1,029,243)	(2,075,515)	(634,845)	-
State of ND	031000	Life Skills and Transition Center	(2,828,727)	4,047	(282,603)	(763,868)	(1,373,159)	(413,144)	-
State of ND	031200	North Dakota State Hospital	(3,773,053)	31,962	(308,297)	(968,276)	(1,930,528)	(597,914)	-
State of ND	031300	ND Veterans Home	(902,723)	89,827	(27,696)	(271,030)	(534,261)	(159,563)	-
State of ND	031600	Indian Affairs Commission	(58,454)	(4,108)	(7,009)	(8,522)	(28,977)	(9,838)	-
State of ND	032100	Veterans Affairs Department	(24,507)	21,422	10,863	(10,542)	(35,353)	(10,897)	-
State of ND	032500	Department Of Human Services	(9,899,436)	2,004,260	461,808	(2,922,509)	(7,192,353)	(2,250,642)	-
State of ND	036000	Protection & Advocacy Project	(226,496)	51,926	14,399	(72,450)	(169,696)	(50,675)	-
State	038000	Job Service North Dakota	(2,103,787)	(188,204)	(269,186)	(431,503)	(930,381)	(284,513)	-
State	040100	Insurance Department	(543,883)	46,474	(19,701)	(159,054)	(314,230)	(97,372)	-
State of ND	040500	Industrial Commission	(1,263,365)	190,022	(7,159)	(416,160)	(793,985)	(236,083)	-
State of ND	040600	ND Department Of Labor	(28,196)	52,083	28,499	(26,938)	(62,352)	(19,488)	-
State of ND	040800	Public Service Commission	(791,261)	(36,418)	(92,448)	(205,083)	(349,652)	(107,660)	-
State of ND	041200	Aeronautics Commission	28,210	49,928	24,321	(5,846)	(30,738)	(9,455)	-
State of ND	041300	Department Of Financial Institutions	(454,527)	32,321	(26,301)	(136,838)	(250,337)	(73,372)	-
State of ND	041400	ND Securities Department	(100,816)	20,902	1,801	(30,262)	(71,502)	(21,755)	-
State	042600	State Board Of Law Examiners	(95,363)	(9,335)	(14,231)	(22,410)	(37,979)	(11,408)	-
State	042700	ND State Board Of Cosmetology	2,462	5,850	3,998	3	(5,509)	(1,880)	-
State	042800	ND State Plumbing Board	(41,408)	18,091	8,908	(15,342)	(40,426)	(12,639)	-
State	047100	Bank Of North Dakota	(1,180,355)	463,620	186,103	(408,901)	(1,085,872)	(335,305)	-
State	047200	Public Finance Authority	(27,118)	4,092	(13)	(7,429)	(18,140)	(5,628)	-
State	047300	Housing Finance Agency	(362,677)	65,814	18,624	(105,945)	(261,070)	(80,100)	-
State	047500	Mill & Elevator Association	(605,271)	454,580	184,926	(192,270)	(784,287)	(268,220)	-
State	048500	Workforce Safety & Insurance	(1,074,078)	1,178,137	707,363	(742,192)	(1,696,420)	(520,966)	-
State of ND	050200	Field Services Division	(990,202)	246,940	90,710	(332,059)	(764,499)	(231,294)	-
State of ND	050400	Highway Patrol	(321,443)	10,032	(7,349)	(79,776)	(185,616)	(58,734)	-
State of ND	051700	Department Of Corrections Transitional Services	(378,027)	19,870	(7,966)	(118,766)	(210,147)	(61,018)	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
State of ND	051800	James River Correctional Ctr	\$ (809,310)	\$ 349,645	\$ 199,084	\$ (298,452)	\$ (809,410)	\$ (250,177)	\$ -
State of ND	051900	State Penitentiary	(1,677,596)	280,687	54,068	(538,658)	(1,134,240)	(339,453)	-
State	052000	Rough Rider Industries	(269,711)	(2,870)	(17,713)	(66,797)	(139,452)	(42,879)	-
State of ND	053000	Department Of Corrections And Rehabilitation	(1,223,041)	149,600	(24,501)	(332,208)	(775,666)	(240,266)	-
State of ND	054000	Adjutant General ND National Guard	(1,819,115)	265,761	(11,874)	(553,775)	(1,167,916)	(351,311)	-
State of ND	060100	Department Of Commerce	(1,062,728)	(42,556)	(123,152)	(349,104)	(435,837)	(112,079)	-
State of ND	060200	Dept Of Agriculture	(492,748)	114,909	30,323	(149,974)	(374,191)	(113,815)	-
State of ND	060700	Milk Marketing Board	(88,465)	(13,645)	(15,821)	(21,180)	(29,379)	(8,440)	-
State of ND	060800	ND Oilseed Council	4,882	5,454	3,923	(407)	(3,065)	(1,023)	-
State	061100	ND Soybean Council	(38,524)	14,884	5,049	(16,256)	(33,251)	(8,950)	-
State of ND	061400	ND Corn Utilization Council	(94,474)	(25,294)	(7,012)	(21,721)	(31,339)	(9,108)	-
State of ND	061600	State Seed Department	(136,589)	83,516	40,315	(48,512)	(160,129)	(51,779)	-
State	062400	Beef Commission	(9,371)	12,535	7,679	(5,524)	(18,227)	(5,834)	-
State of ND	062500	ND Wheat Commission	(66,526)	9,247	3,675	(18,196)	(46,711)	(14,541)	-
State of ND	062600	ND Barley Council	(17,823)	3,715	944	(4,994)	(13,327)	(4,161)	-
State	066500	State Fair Association	(126,369)	36,948	16,255	(42,918)	(104,496)	(32,158)	-
State of ND	067000	Racing Commission	(24,463)	2,330	(854)	(6,623)	(14,784)	(4,532)	-
State of ND	070100	Historical Society	(863,792)	22,779	(42,955)	(250,487)	(457,812)	(135,317)	-
State of ND	070900	ND Council On The Arts	(52,301)	5,233	126	(14,867)	(33,035)	(9,758)	-
State of ND	072000	Game & Fish Department	(1,385,826)	315,960	115,712	(399,241)	(1,080,466)	(337,791)	-
State of ND	075000	Parks & Recreation Department	(485,933)	140,650	36,847	(181,096)	(369,659)	(112,675)	-
State of ND	077000	Water Commission	(1,211,450)	86,514	(56,499)	(340,329)	(688,386)	(212,750)	-
State	080100	Department Of Transportation	(13,799,624)	(206,848)	(1,241,917)	(3,510,612)	(6,779,643)	(2,060,604)	-
State	090000	ND State Board Of Accountancy	(122,274)	(2,874)	(13,326)	(42,981)	(49,378)	(13,715)	-
State	090100	Board Of Medical Examiners	(3,504)	28,823	18,456	(9,983)	(30,422)	(10,378)	-
State	090200	Board Of Pharmacy	(20,327)	11,655	5,433	(6,078)	(23,594)	(7,743)	-
State	090600	Real Estate Commission	45,704	23,497	14,051	8,382	360	(586)	-
State	090900	Electrical Board	(172,900)	70,859	8,076	(67,020)	(140,956)	(43,859)	-
State	099501	ND System Information Technology Services	(254,379)	84,151	23,593	(98,554)	(204,666)	(58,903)	-
District Health Unit	100002	McIntosh District Health Unit	4,060	7,324	4,628	571	(6,170)	(2,293)	-
District Health Unit	100003	Wells County Dist Health Unit	(13,374)	13,165	8,166	(3,529)	(23,436)	(7,740)	-
District Health Unit	100004	Central Valley Health Unit	(158,654)	27,221	15,937	(48,196)	(118,133)	(35,483)	-
District Health Unit	100005	Dickey County Health District	(30,616)	4,958	3,240	(8,759)	(23,039)	(7,016)	-
District Health Unit	100006	Emmons County Public Health	(10,256)	12,600	7,813	(6,474)	(18,405)	(5,790)	-
District Health Unit	100007	Rolette County Public Health	(18,282)	31,208	18,118	(10,456)	(43,264)	(13,888)	-
District Health Unit	100008	Towner County Public Health Unit	5,614	8,987	6,695	575	(7,926)	(2,717)	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(13,675)	6,648	3,112	(4,157)	(14,579)	(4,699)	-
District Health Unit	100010	First District Health Unit	(260,251)	94,695	49,633	(87,788)	(241,353)	(75,438)	-
District Health Unit	100011	Lake Region District Health Unit	(77,564)	38,388	14,135	(22,433)	(81,013)	(26,641)	-
District Health Unit	100012	Garrison Diversion Conservancy District	(120,510)	82,584	54,491	(45,166)	(161,524)	(50,895)	-
District Health Unit	100013	Upper Missouri Health Unit	(97,682)	49,513	35,369	(33,301)	(111,793)	(37,470)	-
District Health Unit	100014	Kidder County District Health Unit	5,249	6,988	5,055	78	(4,924)	(1,948)	-
District Health Unit	100015	Southwestern District Health Unit	(170,313)	48,071	11,834	(47,639)	(138,463)	(44,116)	-
District Health Unit	100017	City-County Health District	(49,168)	31,784	16,375	(15,256)	(60,888)	(21,183)	-
District Health Unit	100018	Sargent County District Health Unit	14,268	17,785	10,194	2,016	(11,402)	(4,325)	-
District Health Unit	100019	Trail District Health Unit	(20,722)	5,568	2,063	(5,666)	(17,206)	(5,481)	-
District Health Unit	100021	Cavalier County Health Dist	(14,122)	4,075	1,791	(3,831)	(12,243)	(3,914)	-
District Health Unit	100022	Walsh County Health District	(30,480)	10,818	4,674	(6,313)	(29,384)	(10,275)	-
District Health Unit	100023	Custer Health Unit	(189,494)	41,005	15,920	(54,533)	(146,267)	(45,619)	-
Political Subdivision	100024	Southeast Water Users District	107,824	85,251	72,625	14,902	(49,366)	(15,588)	-
City	200002	City Of Mcville	(13,576)	5,130	1,802	(3,692)	(12,891)	(3,925)	-
City	200003	City Of Drayton	(72,052)	(3,947)	(6,292)	(19,974)	(32,353)	(9,486)	-
City	200004	City Of Fessenden	(5,440)	221	1,252	(1,081)	(4,404)	(1,428)	-
City	200005	City Of Westhope	(24,454)	5,747	1,351	(7,435)	(18,393)	(5,724)	-
City	200006	City Of Belfield	(145,931)	(21,213)	(20,945)	(41,885)	(49,579)	(12,309)	-
City	200008	City Of Rolla	(54,672)	19,165	10,258	(15,024)	(51,537)	(17,534)	-
City	200009	City Of New Town	108,521	147,625	77,097	2,233	(87,182)	(31,252)	-
City	200010	City Of Cavalier	(119,259)	(8,257)	(17,413)	(25,834)	(51,588)	(16,167)	-
City	200011	City Of Harvey	(63,258)	22,386	11,551	(18,785)	(59,298)	(19,112)	-
City	200012	City Of Napoleon	(9,384)	4,519	2,701	(1,560)	(10,022)	(5,022)	-
City	200014	City Of Grand Forks	(970,092)	1,562,259	879,917	(600,407)	(2,144,617)	(667,244)	-
City	200015	City Of Killdeer	(90,366)	61,213	23,930	(45,025)	(100,267)	(30,217)	-
City	200016	City Of Ellendale	(36,852)	13,282	4,842	(10,760)	(33,529)	(10,687)	-
City	200017	City Of Wishek	6,624	33,911	16,592	(10,697)	(25,303)	(7,879)	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Continued)

Schedule of Deferred Outflows/(Inflows)										
Employer Type	Employer ID	Employer	Total Deferred	2020	2021	2022	2023	2024	Thereafter	
City	200018	City Of Granville	\$ 19,815	\$ 7,364	\$ 5,625	\$ 4,495	\$ 2,169	\$ 162	\$ -	-
City	200019	City Of Linton	(36,598)	3,203	606	(10,868)	(22,950)	(6,589)	-	-
City	200020	City Of Finley	(18,742)	1,384	(3,466)	(5,739)	(8,572)	(2,349)	-	-
City	200021	City Of Wilton	(12,884)	9,897	1,324	(5,062)	(14,495)	(4,548)	-	-
City	200022	City Of Ray	(49,860)	(1,235)	(11,269)	(12,422)	(19,615)	(5,319)	-	-
City	200025	City Of Medora	(40,862)	5,969	(2,116)	(11,083)	(25,905)	(7,727)	-	-
City	200026	City Of Velva	26,516	17,126	12,040	(1,782)	(1,459)	591	-	-
City	200028	City Of Thompson	(16,572)	3,263	1,548	(4,472)	(12,890)	(4,021)	-	-
City	200029	City Of Williston	(1,057,438)	836,492	279,342	(628,849)	(1,210,337)	(334,086)	-	-
City	200030	City Of Bowman	(55,595)	35,946	11,358	(19,816)	(63,231)	(19,852)	-	-
City	200031	City Of Tioga	10,009	76,911	26,711	(354)	(69,074)	(24,185)	-	-
City	200033	City Of Rhame	(9,496)	(1,779)	2,512	(1,033)	(6,864)	(2,332)	-	-
City	200035	City Of Fargo	(691,001)	2,460,732	1,499,727	(551,478)	(3,073,137)	(1,026,845)	-	-
City	200036	City Of Jamestown	(687,980)	177,433	43,807	(225,282)	(524,746)	(159,192)	-	-
City	200037	City Of Beach	52,930	32,688	19,943	5,121	(3,950)	(872)	-	-
City	200038	City Of Glenburn	(7,498)	1,966	823	(2,088)	(6,228)	(1,971)	-	-
City	200040	City Of Kulm	(26,499)	(5,172)	(4,556)	(6,319)	(7,947)	(2,505)	-	-
City	200041	City Of Harwood	(6,721)	9,596	6,388	(3,835)	(14,437)	(4,433)	-	-
City	200045	City Of Mapleton	668	8,765	4,670	(1,423)	(9,147)	(2,197)	-	-
City	200046	City Of Wahpeton	(375,367)	47,038	(5,565)	(93,926)	(242,971)	(79,943)	-	-
City	200049	City Of Elgin	(7,995)	3,674	(1,844)	(1,748)	(6,112)	(1,965)	-	-
City	200050	City Of Rugby	(85,417)	21,802	8,956	(26,636)	(67,451)	(22,088)	-	-
City	200051	City Of New Salem	15,401	16,352	10,425	1,625	(9,700)	(3,301)	-	-
City	200052	City Of Walhalla	(56,195)	(2,038)	6,586	(14,840)	(34,753)	(11,150)	-	-
City	200053	City Of Gwinner	(23,835)	5,191	(425)	(9,744)	(14,425)	(4,432)	-	-
City	200054	City Of Kenmare	(90,290)	(17,539)	(12,985)	(28,157)	(25,615)	(5,994)	-	-
City	200055	City Of Watford City	81,572	380,563	219,452	(69,126)	(339,878)	(109,439)	-	-
City	200057	City Of Cooperstown	(15,472)	9,051	6,201	(6,451)	(18,455)	(5,818)	-	-
City	200058	City Of New England	(25,950)	(2,855)	(4,576)	(4,565)	(10,717)	(3,237)	-	-
City	200059	City Of Carrington	(247,195)	(29,282)	(42,822)	(58,880)	(89,575)	(26,636)	-	-
City	200060	City Of Mott	(9,052)	5,836	2,808	(3,440)	(10,894)	(3,362)	-	-
City	200061	City Of Larimore	43,009	23,583	16,384	8,040	(3,337)	(1,661)	-	-
City	200062	City Of Sherwood	1,875	2,997	3,348	(172)	(3,180)	(1,118)	-	-
City	200063	City Of Lamoure	(59,722)	(8,352)	(8,173)	(17,039)	(20,771)	(5,387)	-	-
City	200064	City Of Michigan	(794)	4,264	4,345	(2,016)	(5,606)	(1,781)	-	-
City	200065	City Of Park River	(71,427)	9,833	2,355	(19,657)	(48,787)	(15,171)	-	-
City	200067	City Of Hatton	(10,328)	1,701	(132)	(2,251)	(7,073)	(2,573)	-	-
City	200069	City Of Northwood	(32,417)	12,732	8,444	(15,294)	(29,853)	(8,446)	-	-
City	200070	City Of Powers Lake	(2,012)	130	4,747	(2,126)	(3,617)	(1,146)	-	-
City	200072	City Of Towner	11,407	10,489	9,860	948	(6,950)	(2,940)	-	-
City	200073	City Of Pembina	(15,710)	1,188	27	(4,678)	(9,515)	(2,732)	-	-
City	200075	City Of Underwood	(6,954)	3,620	1,828	(2,304)	(7,699)	(2,399)	-	-
City	200076	City Of New Leipzig	6,215	4,106	3,129	1,185	(1,563)	(642)	-	-
City	200077	City Of Stanley	(76,881)	45,121	6,018	(23,989)	(76,891)	(27,140)	-	-
City	200080	City Of Crosby	(53,443)	(1,611)	(6,023)	(16,663)	(22,705)	(6,441)	-	-
City	200083	City Of Grafton	(193,244)	56,114	27,667	(59,623)	(164,707)	(52,695)	-	-
City	200084	City Of Emerald	(4,278)	6,061	1,375	(2,040)	(7,322)	(2,352)	-	-
City	200085	City Of Lincoln	66,849	54,860	49,694	3,637	(31,204)	(10,138)	-	-
City	200086	City Of Minto	(9,465)	2,006	361	(3,182)	(6,762)	(1,888)	-	-
City	200087	City Of Ashley	(17,696)	7,450	1,467	(5,464)	(16,008)	(5,141)	-	-
City	200088	City Of Neche	(7,128)	408	(204)	(1,696)	(4,271)	(1,365)	-	-
City	200089	City Of Surrey	(176,719)	(14,083)	(32,772)	(52,013)	(61,414)	(16,437)	-	-
City	200090	City Of Hankinson	(31,443)	5,703	1,936	(9,778)	(22,296)	(7,008)	-	-
City	200091	City Of New Rockford	(17,353)	12,840	3,683	(6,187)	(20,963)	(6,726)	-	-
City	200094	City Of West Fargo	(1,156,106)	351,211	138,116	(347,754)	(977,690)	(319,989)	-	-
City	200097	City Of Devils Lake	171,954	186,237	94,950	11,522	(88,512)	(32,243)	-	-
City	200098	City Of Oakes	(147,083)	(4,051)	(18,896)	(36,840)	(66,666)	(20,630)	-	-
City	200100	City Of Mohall	17,659	15,219	13,408	3,350	(10,471)	(3,847)	-	-
City	200101	City Of Lidgerwood	(3,922)	5,764	1,736	(2,220)	(6,990)	(2,212)	-	-
City	200102	City Of McClusky	(4,773)	1,436	157	(1,441)	(3,759)	(1,166)	-	-
City	200103	City Of Burlington	(35,393)	11,138	(749)	(13,182)	(24,860)	(7,740)	-	-
City	200104	City Of Lisbon	(299)	37,861	27,398	(4,456)	(46,331)	(14,771)	-	-
City	200110	City Of Halliday	(22,009)	1,032	2,430	(6,921)	(14,181)	(4,369)	-	-
City	200111	City Of Maddock	(44,179)	(1,578)	(5,977)	(12,599)	(18,604)	(5,421)	-	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
City	200114	City of Regent	\$ (8,299)	\$ 4,400	\$ 646	\$ (5,307)	\$ (6,452)	\$ (1,586)	\$ -
City	200115	City of Lakota	(51,654)	8,540	(9,002)	(14,046)	(28,332)	(8,814)	-
City	200117	City of Alexander	15,892	23,368	10,163	1,939	(13,817)	(5,761)	-
City	200118	City of Berthold	(967)	4,169	510	(1,024)	(3,504)	(1,118)	-
City	200119	City of Carson	1,063	10,582	2,283	(2,129)	(7,326)	(2,347)	-
City	200120	City of Dodge	10,999	7,684	6,522	1,706	(3,634)	(1,279)	-
County	300001	Adams County	(206,109)	20,222	(8,063)	(57,219)	(122,785)	(38,264)	-
County	300002	Barnes County	(315,306)	176,581	75,400	(119,142)	(340,711)	(107,434)	-
County	300003	Benson County	(309,942)	33,117	1,002	(89,052)	(195,582)	(59,427)	-
County	300004	Billings County	(278,938)	135,463	68,585	(88,920)	(297,605)	(96,461)	-
County	300005	Bottineau County	(473,081)	90,392	25,938	(138,516)	(343,792)	(107,103)	-
County	300006	Bowman County	(209,366)	52,295	17,384	(66,397)	(161,990)	(50,658)	-
County	300007	Burke County	(122,853)	76,647	38,471	(52,434)	(142,200)	(43,337)	-
County	300008	Burleigh County	(1,049,473)	983,543	587,300	(434,438)	(1,651,173)	(534,705)	-
County	300009	Cass County	(3,503,371)	(283,506)	(445,861)	(538,527)	(1,696,016)	(539,461)	-
County	300010	Cavalier County	(228,119)	86,907	28,486	(72,856)	(206,134)	(64,522)	-
County	300011	Dickey County	(237,814)	60,004	26,700	(70,557)	(192,358)	(61,603)	-
County	300012	Divide County	(492,230)	40,970	(48,035)	(145,715)	(262,050)	(77,400)	-
County	300013	Dunn County	(235,617)	270,883	118,512	(115,207)	(386,030)	(123,775)	-
County	300014	Eddy County	(191,069)	9,215	(5,071)	(52,433)	(109,118)	(33,662)	-
County	300015	Emmons County	(105,852)	67,079	47,816	(42,156)	(135,871)	(42,720)	-
County	300016	Foster County	(377,202)	(43,633)	(28,839)	(95,568)	(161,415)	(47,747)	-
County	300018	Grand Forks County	(2,206,306)	421,587	133,787	(653,847)	(1,609,678)	(498,155)	-
County	300019	Grant County	(180,145)	18,740	8,616	(58,766)	(115,178)	(33,557)	-
County	300020	Griggs County	(184,957)	(10,750)	(17,434)	(48,414)	(84,238)	(24,121)	-
County	300021	Hettinger County	(68,894)	65,941	28,662	(30,268)	(101,871)	(31,358)	-
County	300023	Lamoure County	(243,923)	82,325	16,208	(77,928)	(201,202)	(63,326)	-
County	300024	Logan County	(70,131)	42,462	16,765	(29,463)	(76,276)	(23,619)	-
County	300025	McHenry County	(210,469)	47,807	5,313	(60,806)	(153,272)	(49,511)	-
County	300026	McIntosh County	(185,692)	28,855	(1,738)	(57,233)	(119,475)	(36,101)	-
County	300027	McKenzie County	(1,094,486)	583,452	182,402	(551,358)	(1,026,259)	(282,723)	-
County	300028	McLean County	(732,027)	85,351	(15,444)	(208,166)	(454,137)	(139,631)	-
County	300029	Mercer County	(445,938)	187,547	67,313	(162,521)	(408,476)	(129,801)	-
County	300030	Morton County	(759,886)	245,504	43,438	(251,973)	(611,129)	(185,726)	-
County	300031	Mountrail County	(555,952)	418,602	174,396	(248,185)	(686,150)	(214,615)	-
County	300032	Nelson County	(121,251)	80,017	47,714	(44,318)	(155,034)	(49,630)	-
County	300033	Oliver County	(54,830)	49,068	20,388	(20,128)	(78,242)	(25,916)	-
County	300034	Pembina County	(425,839)	91,660	23,646	(125,098)	(316,837)	(99,210)	-
County	300035	Pierce County	(422,245)	69,205	(13,377)	(134,899)	(262,798)	(80,376)	-
County	300036	Ramsey County	(393,687)	148,722	65,452	(121,429)	(369,937)	(116,495)	-
County	300037	Ransom County	(170,515)	68,526	32,221	(53,649)	(164,730)	(52,883)	-
County	300038	Renville County	(154,012)	51,719	22,007	(51,772)	(134,347)	(41,619)	-
County	300039	Richland County	(682,131)	217,723	106,064	(189,139)	(617,896)	(198,883)	-
County	300040	Rolette County	(288,744)	68,242	19,932	(84,660)	(222,954)	(69,304)	-
County	300042	Sheridan County	(18,550)	45,474	26,166	(11,593)	(58,863)	(19,734)	-
County	300044	Slope County	(111,092)	9,427	(10,365)	(30,205)	(61,168)	(18,781)	-
County	300045	Stark County	(737,537)	257,237	90,262	(254,364)	(632,646)	(198,026)	-
County	300046	Steele County	(123,285)	58,198	11,527	(44,554)	(112,461)	(35,995)	-
County	300047	Stutsman County	(828,474)	273,215	61,280	(269,013)	(680,531)	(213,425)	-
County	300048	Towner County	11,376	97,624	62,182	(14,682)	(100,693)	(33,055)	-
County	300049	Traill County	(152,001)	188,181	107,396	(63,919)	(289,376)	(94,283)	-
County	300050	Walsh County	(362,513)	146,863	66,113	(122,324)	(344,170)	(108,995)	-
County	300051	Ward County	(1,180,972)	470,258	235,563	(415,344)	(1,121,617)	(349,832)	-
County	300052	Wells County	174,711	162,235	142,191	24,332	(112,325)	(41,722)	-
County	300053	Williams County	(68,488)	992,705	552,973	(262,440)	(1,020,505)	(331,221)	-
School District	400002	McClusky Public Schools	10,177	15,552	10,608	1,916	(13,034)	(4,865)	-
School District	400003	Lake Region Special Education Unit	(180,349)	(23,576)	(24,184)	(43,998)	(68,729)	(19,862)	-
School District	400004	Lidgerwood Public School	13,418	31,221	23,649	(449)	(30,414)	(10,589)	-
School District	400006	Halliday Public School	47,828	21,729	19,627	9,018	(517)	(2,029)	-
School District	400007	Oliver-Mercer Special Education Unit	(64,970)	7,070	(532)	(17,354)	(40,521)	(13,633)	-
School District	400008	Underwood School District #8	(16,649)	24,002	14,608	(6,765)	(35,897)	(12,597)	-
School District	400010	New Town Public School District	(144,544)	117,761	87,776	(57,640)	(219,209)	(73,232)	-
School District	400011	Bottineau Public School	(255,108)	26,563	(15,144)	(73,947)	(147,950)	(44,630)	-
School District	400012	Peace Garden Special Services	(75,608)	2,928	(6,651)	(20,694)	(39,436)	(11,755)	-

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# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
School District	400014	Beulah Public School #27	\$ (82,350)	\$ 53,363	\$ 50,623	\$ (39,202)	\$ (111,718)	\$ (35,416)	\$ -
School District	400016	St John School District #3	(39,109)	48,102	36,166	(24,436)	(75,630)	(23,311)	-
School District	400017	Ellendale Public School District #40	(69,005)	17,648	2,967	(22,558)	(51,186)	(15,876)	-
School District	400018	Rural Cass Special Education Unit	(59,917)	(9,477)	(7,429)	(10,811)	(24,553)	(7,647)	-
School District	400019	Fargo Public Schools	(1,559,145)	1,221,600	787,011	(555,422)	(2,271,616)	(740,718)	-
School District	400020	Surrey Schools	(101,068)	14,421	757	(29,557)	(66,451)	(20,238)	-
School District	400021	Jamestown Public School District #1	(476,699)	100,994	32,501	(147,612)	(350,914)	(111,668)	-
School District	400023	Warwick Public School	175,301	92,585	80,898	32,205	(20,633)	(9,754)	-
School District	400024	Souris Valley Special Services	(350,823)	(117,911)	(127,079)	(71,100)	(27,122)	(7,611)	-
School District	400025	Rugby Public School District #5	(117,246)	14,178	(5,245)	(32,437)	(72,145)	(21,597)	-
School District	400026	Billings County School District	(80,086)	1,710	(12,036)	(21,602)	(37,653)	(10,505)	-
School District	400027	Belcourt School District #7	(863,352)	91,506	13,336	(234,753)	(560,295)	(173,146)	-
School District	400028	West Fargo Public School #6	84,807	1,604,452	941,609	(281,184)	(1,639,241)	(540,829)	-
School District	400029	Minot Public School District #1	(1,120,725)	1,064,710	592,703	(496,467)	(1,729,060)	(552,611)	-
School District	400030	Belfield Public School #13	(93,349)	10,539	(10,589)	(27,304)	(50,442)	(15,553)	-
School District	400031	Minto Public School District #20	(65,735)	10,897	(2,114)	(21,508)	(40,614)	(12,396)	-
School District	400033	Harvey Public School Dist #38	(66,153)	35,086	17,022	(28,783)	(68,868)	(20,610)	-
School District	400034	Oakes Public Schools	(96,571)	5,471	5,214	(30,545)	(59,736)	(16,975)	-
School District	400035	Larimore Public School District #44	(130,039)	1,295	(15,700)	(35,676)	(62,196)	(18,229)	-
School District	400036	Hazen Public School District #3	(148,175)	3,047	(9,717)	(35,399)	(80,336)	(25,770)	-
School District	400038	Park River Area School District	(61,156)	25,090	10,421	(21,425)	(57,150)	(18,092)	-
School District	400039	Hillsboro Public School	(41,318)	29,675	19,179	(13,560)	(58,318)	(17,762)	-
School District	400040	Lisbon Public School	(27,469)	41,463	25,749	(10,368)	(63,166)	(21,147)	-
School District	400042	Northern Cass School District # 97	(77,976)	25,092	5,992	(20,729)	(65,765)	(22,566)	-
School District	400043	Mandaree Public School #36	118,793	95,265	86,022	32,512	(63,195)	(31,811)	-
School District	400044	Thompson Public School	(65,668)	1,784	(2,787)	(20,431)	(34,772)	(9,462)	-
School District	400045	Northern Plains Special Ed Unit	(26,826)	571	(1,647)	(7,041)	(14,361)	(4,348)	-
School District	400046	Bowman County School District #1	(39,974)	44,405	26,345	(10,360)	(75,677)	(24,687)	-
School District	400047	Apple Creek Elementary School	(12,692)	(1,770)	(2,766)	(3,364)	(3,646)	(1,146)	-
School District	400048	Burke Central School	(3,552)	20,672	6,358	(9,947)	(16,298)	(4,337)	-
School District	400049	Washburn Public School	(53,129)	23,170	4,401	(19,132)	(46,790)	(14,778)	-
School District	400050	Enderlin Area School District #24	(38,813)	27,825	15,903	(15,427)	(51,306)	(15,808)	-
School District	400051	Midkota School	79,406	54,406	33,907	9,181	(12,686)	(5,402)	-
School District	400052	Velva Public School	(70,275)	10,171	1,471	(19,874)	(47,019)	(15,024)	-
School District	400053	Sheyenne Valley Special Education Unit	(94,617)	4,110	3,062	(24,868)	(58,831)	(18,090)	-
School District	400054	Center Stanton Public School	(40,799)	6,769	1,053	(9,641)	(29,487)	(9,493)	-
School District	400055	Burleigh County Special Education Unit	(2,642)	3,239	2,255	(753)	(5,486)	(1,897)	-
School District	400056	New Rockford Sheyenne Public School	44,431	38,701	31,085	6,244	(22,955)	(8,644)	-
School District	400057	James River Multidistrict Special Education Unit	(147,290)	(15,192)	(18,254)	(37,092)	(59,260)	(17,492)	-
School District	400058	Newburg United Public School	(14,863)	12,715	6,472	(5,896)	(21,490)	(6,664)	-
School District	400059	Napoleon Public School District #2	(79,640)	(2,780)	(9,281)	(24,722)	(33,711)	(9,146)	-
School District	400060	Yellowstone School District # 14	(27,956)	13,386	6,222	(11,800)	(26,987)	(8,777)	-
School District	400061	Cavalier Public Schools	(9,187)	27,293	16,364	(9,964)	(32,680)	(10,200)	-
School District	400062	Richland School District # 44	(52,731)	8,959	3,934	(11,685)	(40,701)	(13,238)	-
School District	400063	Fort Totten School District # 30	(115,964)	(5,929)	(6,702)	(29,052)	(57,376)	(16,905)	-
School District	400064	Bismarck Public Schools	(2,060,442)	1,435,827	625,274	(819,889)	(2,499,964)	(801,690)	-
School District	400065	Solen Public School Dist #3	85,374	70,380	61,463	6,582	(39,939)	(13,112)	-
School District	400068	Lakota Public School District # 66	(67,704)	6,313	(4,166)	(21,503)	(37,466)	(10,882)	-
School District	400069	Stanley Community Public School District # 2	(113,479)	103,971	35,567	(55,268)	(150,950)	(46,799)	-
School District	400070	Mandan Public School District #1	(949,137)	293,634	69,649	(311,422)	(766,906)	(234,092)	-
School District	400072	Killdeer Public School #16	162,094	111,515	75,130	37,148	(42,588)	(19,111)	-
School District	400073	Glenburn School District	(91,159)	11,899	283	(26,381)	(58,650)	(18,310)	-
School District	400074	New Public School #8	6,686	83,860	47,052	(9,875)	(85,397)	(28,954)	-
School District	400075	Williston Public School #1	498,191	856,924	586,315	(87,574)	(647,766)	(209,708)	-
School District	400076	Valley City Public School	(122,855)	50,303	18,640	(37,994)	(117,331)	(36,473)	-
School District	400077	Dickinson Public Schools	577,599	717,519	528,001	57,221	(529,036)	(196,106)	-
School District	400078	Drayton Public School #19	22,542	22,662	27,207	5,499	(24,026)	(8,800)	-
School District	400079	Mohall Lansford Sherwood School	(51,051)	19,050	3,144	(17,720)	(42,399)	(13,126)	-
School District	400080	Westhope Public School #17	(73,847)	(1,833)	(9,967)	(19,486)	(32,844)	(9,717)	-
School District	400081	Kindred Public School District #2	(18,093)	27,336	15,869	(4,861)	(41,758)	(14,679)	-
School District	400082	Grafton Public School District #3	(275,239)	50,221	4	(105,034)	(171,976)	(48,454)	-
School District	400083	Wilton Public School District	44,426	41,439	31,183	4,173	(23,397)	(8,972)	-
School District	400084	Sheyenne Valley Career And Tech Center	3,158	11,094	6,597	(280)	(10,565)	(3,688)	-
School District	400085	White Shield School Dist #85	(54,151)	80,998	34,882	(29,898)	(107,950)	(32,183)	-
School District	400086	Tgu School District #60	(230,053)	76,489	25,656	(83,579)	(190,070)	(58,549)	-
School District	400087	Turtle Lake Mercer School District #72	(78,168)	20,257	(11,000)	(22,121)	(49,152)	(16,152)	-
School District	400088	Lamoure School District #8	(93,769)	4,957	(7,204)	(24,025)	(50,793)	(16,704)	-
School District	400089	Divide County School Dist #1	(27,024)	45,730	30,812	(14,358)	(66,496)	(22,712)	-
School District	400090	Mott/Regent School Dist #1	4,859	34,502	22,682	(4,109)	(36,198)	(12,018)	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
School District	400086	Tgu School District #60	\$ (230,053)	\$ 76,489	\$ 25,656	\$ (83,579)	\$ (190,070)	\$ (58,549)	\$ -
School District	400087	Turtle Lake Mercer School District #72	(78,168)	20,257	(11,000)	(22,121)	(49,152)	(16,152)	-
School District	400088	Lamoure School District #8	(93,769)	4,957	(7,204)	(24,025)	(50,793)	(16,704)	-
School District	400089	Divide County School Dist #1	(27,024)	45,730	30,812	(14,358)	(66,496)	(22,712)	-
School District	400090	Mott/Regent School Dist #1	4,859	34,502	22,682	(4,109)	(36,198)	(12,018)	-
School District	400091	United Public School District # 7	(152,105)	49,340	1,152	(57,787)	(112,331)	(32,479)	-
School District	400092	Kulm Public School District #7	(85,925)	1,978	(9,826)	(23,249)	(42,010)	(12,818)	-
School District	400093	Midway Public School District #128	(58,765)	15,150	3,223	(15,727)	(46,922)	(14,489)	-
School District	400094	Dunseith School District #1	(27,424)	131,289	91,185	(29,067)	(166,936)	(53,895)	-
School District	400095	Carrington School District #49	(16,553)	29,097	21,340	(4,176)	(46,569)	(16,245)	-
School District	400096	Glen Ullin Public School #48	(44,061)	7,612	(203)	(13,668)	(28,752)	(9,050)	-
School District	400099	Manvel Public School	53,497	36,265	29,159	10,032	(15,715)	(6,244)	-
School District	400100	Maple Valley School District	(39,991)	12,928	4,955	(15,940)	(32,037)	(9,897)	-
School District	400101	North Border School District # 100	(68,235)	35,298	20,797	(28,690)	(72,645)	(22,995)	-
School District	400102	Mckenzie Cty Public School #1	176,756	304,996	196,328	8,828	(245,938)	(87,458)	-
School District	400103	Devils Lake Public School	(399,896)	105,276	39,163	(130,643)	(318,177)	(95,515)	-
School District	400104	Mt Pleasant School Dist #4	(31,296)	25,904	8,517	(13,802)	(39,316)	(12,599)	-
School District	400105	Central Cass Public School District #7	12,862	93,628	68,240	(9,944)	(104,586)	(34,476)	-
School District	400106	Milnor Public School District #2	(29,018)	25,346	8,956	(10,880)	(39,882)	(12,558)	-
School District	400107	Mapleton Public School	1,292	10,127	11,052	(5,866)	(10,974)	(3,047)	-
School District	400108	Linton Public School District #36	(88,773)	12,894	(3,248)	(24,665)	(56,592)	(17,162)	-
School District	400109	Tioga Public School District #15	(130,646)	22,715	(4,079)	(38,312)	(84,908)	(26,062)	-
School District	400114	Zeeland Public Schools	5,470	7,582	5,240	700	(5,963)	(2,089)	-
School District	400117	Garrison Public School District #51	(56,716)	37,455	15,539	(23,014)	(65,479)	(21,217)	-
School District	400118	Kenmare Public School District #28	(94,505)	13,278	(4,414)	(34,171)	(53,868)	(15,330)	-
School District	400119	Lewis & Clark Public Schools	83,697	61,386	49,130	12,859	(27,748)	(11,930)	-
School District	400120	Sw Special Education Unit	(21,610)	(350)	(957)	(8,106)	(9,741)	(2,456)	-
School District	400121	North Valley Career & Technology Center	(8,866)	14,693	6,106	(5,256)	(18,482)	(5,927)	-
School District	400122	Dakota Prairie Public School	(3,687)	47,363	23,712	(8,866)	(49,668)	(16,228)	-
School District	400123	Beach Public School District #3	(132,247)	21,158	(7,939)	(46,234)	(76,756)	(22,476)	-
School District	400124	Rolette Public School	(11,211)	21,767	14,810	(5,593)	(31,582)	(10,613)	-
School District	400125	Drake Public School District	(7,181)	20,214	7,135	(584)	(24,817)	(9,129)	-
School District	400137	New Salem Almott School District #49	8,737	46,272	31,835	(3,730)	(49,379)	(16,261)	-
School District	400138	Max Public School	(60,557)	5,873	(1,976)	(18,373)	(35,656)	(10,425)	-
School District	400139	East Central Special Education Unit	4,938	49,717	26,177	(10,191)	(45,844)	(14,921)	-
School District	400140	North Sargent School District #3	(64,063)	10,066	(822)	(15,262)	(44,395)	(13,650)	-
School District	400141	Wahpeton Public School District 37	(280,581)	21,002	(14,370)	(77,945)	(160,994)	(48,274)	-
School District	400142	Medina Public School District #3	(10,343)	14,938	9,853	(3,393)	(23,580)	(8,161)	-
School District	400143	Pingree-Buchanan School District	(30,353)	1,691	(1,014)	(12,629)	(15,632)	(2,769)	-
School District	400144	West River Student Services	28,523	21,219	15,945	1,066	(7,338)	(2,369)	-
School District	400145	Leeds Public School District 6	(1,182)	12,565	7,598	(99)	(15,456)	(5,790)	-
School District	400147	Sawyer Public School	(51,841)	(7,932)	(3,567)	(13,376)	(20,891)	(6,075)	-
School District	400148	Wilmac Multidistrict Special Education Unit	(164,436)	23,652	(9,158)	(47,611)	(100,224)	(31,095)	-
School District	400149	Great Northwest Education Cooperative	(46,645)	(2,810)	(8,395)	(11,993)	(18,482)	(4,965)	-
School District	400150	Anamoose Public School District #14	7,615	29,593	6,051	(4,461)	(17,630)	(5,938)	-
School District	400151	South Prairie School District #70	49,295	113,254	34,083	(16,969)	(61,385)	(19,688)	-
School District	400152	South East Education Cooperative	259,855	132,684	116,025	49,620	(27,534)	(10,940)	-
School District	400153	South Heart Public School District #9	129,272	76,589	63,188	16,260	(19,267)	(7,498)	-
Political Subdivision	500002	Cass County Water Resource District	(22,095)	11,977	6,165	(6,950)	(25,395)	(7,892)	-
Political Subdivision	500003	Walsh County Water Resource District	(1,492)	3,764	2,595	(1,398)	(4,858)	(1,595)	-
Political Subdivision	500005	Ramsey County Soil Conservation District	22,684	11,396	9,359	6,652	(2,623)	(2,100)	-
Political Subdivision	500006	James River Soil Conservation District	(2,635)	4,606	1,996	(1,799)	(5,644)	(1,794)	-
Political Subdivision	500007	Burleigh County Soil Conservation District	(7,472)	14,363	5,990	(2,325)	(18,659)	(6,841)	-
Political Subdivision	500008	Traill County Water Resource District	(26,655)	(6,103)	(7,090)	(5,621)	(5,937)	(1,904)	-
Political Subdivision	500009	Grafton Park District	22,841	16,216	13,351	(130)	(5,505)	(1,091)	-
Political Subdivision	500010	Cass County Soil Conservation District	(28,667)	9,023	4,647	(11,585)	(23,628)	(7,124)	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(6,076)	12,520	6,934	(3,801)	(16,609)	(5,120)	-
Political Subdivision	500016	Greater Ramsey Water District	(9,365)	22,437	13,538	(7,540)	(28,822)	(8,978)	-
Political Subdivision	500017	Carnegie Regional Library	1,847	5,459	2,916	(800)	(4,192)	(1,536)	-
Political Subdivision	500018	Griggs County Public Library	(9,455)	1,471	480	(2,264)	(6,888)	(2,254)	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(38,038)	25,138	11,909	(12,676)	(47,710)	(14,699)	-
Political Subdivision	500022	Consolidated Waste Ltd	(32,571)	3,066	(2,776)	(9,217)	(18,174)	(5,470)	-
Political Subdivision	500023	Walsh County Housing Authority	(5,342)	366	(182)	(1,361)	(3,181)	(984)	-
Political Subdivision	500024	Williams County Soil Conservation District	64,069	28,129	24,929	14,537	(1,412)	(2,114)	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.



# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Main System (Concluded)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
Political Subdivision	500025	Bowman City Park Board	\$ (18,157)	\$ 6,808	\$ (462)	\$ (4,671)	\$ (14,663)	\$ (5,169)	\$ -
Political Subdivision	500028	Williston Housing Authority	(79,420)	(7,513)	(13,615)	(16,567)	(31,314)	(10,411)	-
Political Subdivision	500030	Minot Rural Fire Department	3,235	15,945	11,079	(3,465)	(15,360)	(4,964)	-
Political Subdivision	500031	Central Plains Water District	(6,575)	10,328	8,865	(1,501)	(17,825)	(6,442)	-
Political Subdivision	500033	Ransom County Soil Cons Dist	(13,407)	(1,941)	(2,441)	(1,637)	(5,591)	(1,797)	-
Political Subdivision	500038	Jamestown Regional Airport	25,264	14,513	15,750	6,064	(7,937)	(3,126)	-
Political Subdivision	500040	Fargo Park District	194,556	374,440	252,312	(5,875)	(318,355)	(107,966)	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(405,374)	(87,761)	(90,013)	(98,795)	(101,319)	(27,486)	-
Political Subdivision	500045	Dunseith Community Nursing Home	(149,973)	24,662	2,083	(56,253)	(91,768)	(28,697)	-
Political Subdivision	500047	Mercer County Soil Conservation District	(3,192)	4,056	(861)	606	(4,618)	(2,375)	-
Political Subdivision	500049	West Fargo Park District	(41,292)	80,207	48,515	(20,685)	(112,457)	(36,872)	-
Political Subdivision	500053	Stutsman County Housing Authority	12,099	17,085	11,701	(1,544)	(11,440)	(3,703)	-
Political Subdivision	500054	Grand Forks County Water Resource District	(7,236)	349	(569)	(1,076)	(4,311)	(1,629)	-
Political Subdivision	500055	Southeast Region Career & Technology Center	1,026	9,351	6,384	479	(11,035)	(4,153)	-
Political Subdivision	500056	Cavalier County Job Development Authority	(5,798)	1,843	590	(1,699)	(4,960)	(1,572)	-
Political Subdivision	500057	Barnes County Soil Conservation District	(23,436)	(2,042)	(4,698)	(6,521)	(7,708)	(2,467)	-
Political Subdivision	500059	Trall Rural Water District	(89,089)	(20,804)	(15,214)	(21,288)	(24,724)	(7,059)	-
Political Subdivision	500061	Ward County Water Resource District	(5,764)	571	11	(1,490)	(3,700)	(1,156)	-
Political Subdivision	500063	Southwest Water Authority	(357,275)	146,260	49,108	(139,171)	(316,987)	(96,485)	-
Political Subdivision	500068	Burleigh County Council On Aging	(30,686)	45,801	27,870	(14,959)	(67,874)	(21,524)	-
Political Subdivision	500072	Watford City Park District	99,019	92,291	72,739	9,010	(55,196)	(19,825)	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(11,821)	3,974	1,550	(3,547)	(10,458)	(3,340)	-
Political Subdivision	500081	Ramsey County Housing Authority	(26,176)	11,027	3,525	(9,686)	(23,863)	(7,179)	-
Political Subdivision	500082	Grand Forks Public Library	136,364	97,327	67,579	21,990	(36,608)	(13,924)	-
Political Subdivision	500084	Rollette County Soil Conservation District	(3,818)	961	668	(1,199)	(3,256)	(992)	-
Political Subdivision	500085	Jamestown Parks And Recreation District	184,523	110,294	90,138	40,016	(38,142)	(17,783)	-
Political Subdivision	500091	Ramsey County Water Resource District	1,001	3,221	2,350	(153)	(3,343)	(1,074)	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(34,458)	14,374	9,767	(13,490)	(34,547)	(10,562)	-
Political Subdivision	500108	North Dakota Firefighters Association	(11,111)	5,522	1,311	(2,102)	(11,430)	(4,412)	-
Political Subdivision	500109	James River Valley Library System	(26,091)	20,586	8,039	(12,815)	(31,807)	(10,094)	-
Political Subdivision	500110	Grand Forks Park District	(39,535)	151,713	73,923	(31,413)	(175,226)	(58,532)	-
Political Subdivision	500111	McIntosh County Housing Authority	(7,015)	324	(219)	(1,927)	(3,992)	(1,201)	-
School District	500113	Lonetree Special Education Unit	(7,814)	5,298	2,457	(3,128)	(9,462)	(2,979)	-
School District	500114	Roughrider Education Services Program (RESP)	(7,119)	1,316	(1,911)	(2,001)	(3,494)	(1,029)	-
Political Subdivision	500116	Western Area Water Supply Authority	(44,298)	93,166	19,999	(39,622)	(90,532)	(27,309)	-
Political Subdivision	500118	Crosby Park District	28,569	15,787	13,933	3,510	(3,987)	(674)	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	4,845	14,360	6,589	(3,985)	(9,391)	(2,728)	-
Political Subdivision	500121	Devils Lake Park Board	(1,178)	50,742	21,787	(20,080)	(41,259)	(12,368)	-
Political Subdivision	500122	North Central Soil Conservation District	26,281	17,843	13,849	951	(4,605)	(1,757)	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	(39,342)	(5,176)	(5,176)	(8,979)	(15,415)	(4,596)	-
Political Subdivision	500125	Wahpeton Park Board	82,906	82,231	69,642	8,160	(59,104)	(18,023)	-
State	030500	Tobacco Prevention/Control Committee	(178,469)	(47,588)	(84,677)	(46,204)	-	-	-
City	200047	City Of Bottineau	228,655	101,828	89,689	63,834	(12,588)	(14,108)	-
Political Subdivision	500126	City Of Bottineau Park Board	57,623	27,011	23,720	16,712	(5,263)	(4,557)	-
Political Subdivision	500124	Emmons County Soil Conservation District	(7,690)	(1,015)	(1,015)	(1,015)	(3,324)	(1,321)	-
City	200043	City of Dickinson	2,275,166	735,966	660,586	500,047	309,280	69,287	-
City	200092	City of Minot	1,750,950	568,500	509,706	384,491	235,699	52,554	-
City	200007	City of Beulah	28,291	9,252	8,277	6,201	3,734	827	-
City	200123	City of Grenora	106,016	34,190	30,716	23,317	14,525	3,268	-
County	300041	Sargent County	432,380	140,210	125,757	94,975	58,396	13,042	-
School District	400154	Sargent Central Public School District #6	220,360	70,875	63,725	48,498	30,403	6,859	-
School District	400155	Fairmount Public School	81,839	26,337	23,676	18,008	11,274	2,544	-
Political Subdivision	500127	Bottineau County Water Resource District	3,269	766	766	766	766	205	-
Political Subdivision	500128	Logan County Soil Conservation District	43,210	14,002	12,561	9,493	5,847	1,307	-
Political Subdivision	500129	Park District - City of New Rockford	38,778	12,465	11,210	8,536	5,360	1,207	-
Political Subdivision	500131	Minot Park District	355,508	115,597	103,596	78,039	47,669	10,607	-
Political Subdivision	500132	Valley City Park District	226,446	73,581	65,955	49,716	30,419	6,775	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(11,711)	(5,598)	(5,340)	(1,863)	914	176	-
City	200079	City of Scranton	(7,454)	(7,454)	-	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	(10,711)	(10,711)	-	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	(6,709)	(1,359)	(2,082)	(3,268)	-	-	-
Total Main System			\$ (129,785,387)	\$ 39,233,541	\$ 13,364,104	\$ (41,763,224)	\$ (107,146,784)	\$ (33,473,024)	\$ -

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

The sum of the values by employer differ from the System totals due to rounding.

## Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

### Judges

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
State	018000	ND Supreme Court	\$ (2,502,773)	\$ (134,876)	\$ (1,268,083)	\$ (985,089)	\$ (114,725)	\$ -	\$ -
		<b>Total Judges System</b>	<u>\$ (2,502,773)</u>	<u>\$ (134,876)</u>	<u>\$ (1,268,083)</u>	<u>\$ (985,089)</u>	<u>\$ (114,725)</u>	<u>\$ -</u>	<u>\$ -</u>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.



# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
State	012500	Attorney General's Office	\$ (283,414)	\$ 47,186	\$ 27,687	\$ (2,950)	\$ (158,937)	\$ (196,400)	\$ -
State of ND	054000	Adjutant General ND National Guard	32,193	63,806	47,429	(1,383)	(35,285)	(42,374)	-
City	200010	City Of Cavalier	(15,857)	(1,347)	1,143	(703)	(6,489)	(8,461)	-
City	200016	City Of Ellendale	(6,829)	259	1,613	7	(3,937)	(4,771)	-
City	200028	City Of Thompson	(388)	(140)	3,087	1,183	(1,996)	(2,522)	-
City	200029	City Of Williston	418,600	428,095	321,895	199,968	(161,527)	(369,831)	-
City	200030	City Of Bowman	(11,858)	3,632	294	1,201	(7,079)	(9,906)	-
City	200070	City Of Powers Lake	(19,103)	(1,243)	(5,041)	(2,801)	(5,118)	(4,900)	-
City	200094	City of West Fargo	569,028	241,978	199,875	141,780	14,628	(29,233)	-
City	200103	City Of Burlington	(8,648)	1,033	1,563	(60)	(4,940)	(6,244)	-
County	300001	Adams County	(17,890)	3,568	2,229	(2,073)	(9,832)	(11,782)	-
County	300003	Benson County	(7,184)	10,809	(960)	(223)	(7,818)	(8,992)	-
County	300006	Bowman County	(22,729)	(145)	(3,591)	(1,851)	(9,084)	(8,058)	-
County	300009	Cass County	166,426	508,825	363,939	13,101	(321,564)	(397,875)	-
County	300013	Dunn County	(49,171)	39,334	6,098	3,373	(42,971)	(55,005)	-
County	300016	Foster County	21,823	10,164	8,257	5,625	(136)	(2,087)	-
County	300020	Griggs County	(19,840)	(5,058)	(717)	(1,084)	(6,256)	(6,725)	-
County	300027	Mckenzie County	94,619	200,634	112,378	41,622	(104,576)	(155,439)	-
County	300028	McLean County	(54,542)	19,261	9,211	4,522	(38,874)	(48,662)	-
County	300044	Slope County	(5,516)	1,571	(1,807)	(167)	(2,034)	(3,079)	-
County	300045	Stark County	(109,994)	15,821	9,766	(4,480)	(60,947)	(70,154)	-
County	300051	Ward County	(295,362)	46,724	25,869	(22,300)	(160,877)	(184,778)	-
County	300053	Williams County	(165,588)	132,077	62,139	25,218	(174,467)	(210,555)	-
Political Subdivision	500041	Bismarck Rural Fire Protection	94,066	43,895	35,647	24,265	(646)	(9,095)	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	3,680	742	742	742	742	712	-
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 306,522</b>	<b>\$ 1,811,481</b>	<b>\$ 1,228,745</b>	<b>\$ 422,532</b>	<b>\$ (1,310,020)</b>	<b>\$ (1,846,216)</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer\*

## Public Safety without Prior Main System Service

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2020	2021	2022	2023	2024	Thereafter
City	200027	City of Mandan	\$ 114,201	\$ 141,080	\$ 94,206	\$ (42,024)	\$ (54,164)	\$ (24,897)	\$ -
City	200043	City of Dickinson	(251,677)	70,897	19,361	(135,844)	(146,241)	(59,850)	-
City	200097	City Of Devils Lake	81,188	61,273	43,609	(9,543)	(9,161)	(4,990)	-
City	200118	City of Berthold	5,579	4,260	3,030	(611)	(720)	(380)	-
County	300002	Barnes County	93,025	58,670	43,603	(1,952)	(4,368)	(2,928)	-
County	300030	Morton County	249,941	145,501	111,019	4,061	(5,815)	(4,825)	-
County	300040	Rolette County	84,817	61,214	44,492	(6,770)	(9,204)	(4,915)	-
County	300041	Sargent County	(20,766)	5,294	1,265	(10,869)	(11,682)	(4,774)	-
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 356,308</b>	<b>\$ 548,189</b>	<b>\$ 360,585</b>	<b>\$ (203,552)</b>	<b>\$ (241,355)</b>	<b>\$ (107,559)</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System

During Year Ending Recognition Period		2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
		5.98	5.8568	5.511	5.4093	5.2686	5.98	5.8568	5.511	5.4093	5.2686								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter
State of ND	010100	Governor's Office	\$ (2,832)	\$ (26)	\$ 195	\$ (1,379)	\$ 1,223	\$ 62,492	\$ (40,325)	\$ 111,582	\$ (116,085)	\$ 90,591	\$ 48,265	\$ 18,880	\$ 10,094	\$ 6,074	\$ 8,538	\$ 4,679	\$ -
State of ND	010800	Secretary Of State	6,614	(3,864)	(3,023)	(3,221)	(4,265)	(239,169)	143,436	53,755	(81,927)	31,675	(15,611)	19,085	(5,836)	(12,400)	1,395	-	-
State	011000	Office Of Management & Budget	(982)	(11,637)	(1,565)	(19,643)	21,195	(104,486)	166,639	55,460	(245,972)	(87,217)	(164,486)	(42,672)	(29,177)	(56,639)	(32,631)	(3,367)	-
State	011200	Information Technology Dept	(30,058)	(70,066)	3,983	(164,885)	144,809	(658,292)	(215,301)	(251,732)	(397,705)	(895,334)	(1,278,815)	(452,940)	(333,158)	(269,430)	(185,022)	(38,265)	-
State	011700	State Auditor's Office	5,305	(12,275)	7,525	2,253	6,898	(206,792)	157,537	3,333	(171,533)	(293,150)	(320,632)	(91,876)	(62,404)	(84,618)	(67,142)	(14,592)	-
State	011800	Central Services	(1,328)	3,053	(2,268)	(1,732)	1,283	21,809	(54,934)	90,012	(76,150)	(49,677)	(61,410)	(13,163)	(15,252)	(15,449)	(15,077)	(2,469)	-
State of ND	012000	State Treasurer's Office	4,305	(1,827)	145	1,897	(541)	(4,997)	2,860	23,439	(46,000)	48,280	21,845	5,251	5,340	3,097	5,723	2,434	-
State	012500	Attorney General's Office	(37,147)	15,618	54,247	(21,910)	11,331	(28,301)	325,066	(319,839)	96,417	(304,670)	(237,756)	(49,495)	(47,097)	(73,370)	(52,840)	(14,954)	-
State of ND	012700	Tax Department	14,020	(16,190)	11,219	(9,974)	4,378	(292,575)	42,707	(379,335)	(96,834)	(546,026)	(711,129)	(230,471)	(185,472)	(156,683)	(110,890)	(27,613)	-
State of ND	013000	Facility Management	(1,734)	(1,980)	1,754	(326)	8,721	(56,350)	(255,039)	(15,958)	(104,090)	(343,118)	(434,212)	(138,753)	(122,949)	(84,092)	(71,371)	(17,047)	-
State of ND	014000	Office Of Administrative Hearings	(842)	(3,133)	(565)	(1,059)	(919)	3,793	74,490	29,258	(1,759)	(17,827)	19,218	13,797	11,564	(1,416)	(3,771)	(956)	-
State	016000	Legislative Council	(7,142)	(36,129)	1,693	(7,195)	(1,514)	161,454	(109,603)	26,729	(160,225)	9,135	60,340	23,352	(37,093)	(29,220)	(8,244)	-	-
State of ND	018000	ND Supreme Court	4,477	8,955	75,683	(2,513)	16,526	(503,279)	(28,746)	(1,098,830)	(147,860)	(209,250)	(805,118)	(335,155)	(252,930)	(159,251)	(47,958)	(9,824)	-
State of ND	018800	Commission On Legal Counsel For Indigents	8,760	(3,890)	(2,684)	1,066	9,857	16,636	232,858	23,374	(54,256)	(182,765)	(87,432)	4,357	(5,400)	(40,732)	(36,844)	(8,813)	-
State	019000	Retirement & Investment Office	(4,218)	(4,369)	(1,809)	(4,885)	(1,689)	174,895	54,573	26,501	(27,008)	(32,087)	14,966	30,425	1,225	(8,307)	(7,116)	(1,261)	-
State	019200	ND Public Employees Retirement System	4,981	(5,943)	(2,189)	(6,520)	12,486	(183,057)	100,501	13,417	(240,090)	(141,920)	(246,165)	(78,745)	(51,876)	(66,703)	(42,242)	(6,599)	-
State of ND	020100	Public Instruction	(11,745)	15,251	17,900	(11,801)	74,466	111,719	(370,457)	19,576	78,101	(715,118)	(160,721)	(159,526)	(167,228)	(118,586)	(129,304)	(36,077)	-
State	020200	Education Standards & Practice	(1,852)	2,704	3,141	(925)	(804)	(4,082)	(51,552)	34,807	(9,486)	86,949	64,061	11,998	14,164	17,944	15,565	4,390	-
State	021500	ND University System Office	2,593	(7,242)	(4,870)	(4,819)	1,444	(27,722)	3,808	138,004	119,007	(25,868)	107,631	35,927	40,128	28,818	4,002	(1,244)	-
State of ND	022300	ND Youth Correctional Center	(2,385)	386	13,437	(11,685)	(86)	16,001	(83,860)	(162,995)	268,770	(3,759)	66,599	7,667	7,474	32,928	18,725	(195)	-
State of ND	022400	Juvenile Services - DOCR	4,733	1,143	(867)	(7,478)	(43,839)	(5,659)	15,748	9,063	(2,374)	54,809	35,963	5,459	11,457	8,260	8,376	2,411	-
State	022600	Land Department	1,668	(14,415)	(274)	(6,519)	29,946	(3,240)	132,791	45,287	(268,962)	(314,585)	(346,460)	(76,830)	(79,469)	(100,780)	(74,872)	(14,509)	-
State	022700	Bismarck State College	(14,484)	(15,731)	18,841	(22,228)	(24,614)	123,113	118,770	(844,331)	93,277	212,008	98,772	25,038	4,715	18,523	40,942	9,554	-
State	022800	Lake Region State College	1,870	3,486	6,111	6,073	(6,150)	(25,453)	(155,074)	(155,935)	(84,647)	310,372	76,769	(13,715)	(6,148)	29,322	51,798	15,512	-
State	022900	Williston State College	6,482	2,825	2,935	(4,892)	6,984	(3,152)	(49,993)	(32,898)	143,352	(196,997)	(94,741)	(23,414)	(22,803)	(13,246)	(25,590)	(9,688)	-
State	023000	University Of North Dakota	(42,462)	123,654	138,642	(32,666)	77,873	(954,401)	(3,671,284)	(1,167,815)	(840,218)	(1,760,053)	(3,670,058)	(1,436,496)	(1,186,390)	(576,079)	(385,333)	(85,760)	-
State	023500	North Dakota State University	(63,634)	(75,722)	94,717	(48,545)	27,044	(303,160)	(1,211,569)	(1,544,226)	(561,078)	(1,734,278)	(2,896,090)	(979,662)	(888,808)	(571,142)	(370,167)	(87,039)	-
State	023800	ND St College Of Science	(9,749)	2,636	29,590	(5,384)	(16,411)	(231,066)	(309,737)	(464,455)	(167,525)	13,184	(446,558)	(203,386)	(156,412)	(72,897)	(13,696)	(167)	-
State	023900	Dickinson State University	(5,493)	2,598	6,782	(5,546)	1,252	90,227	(134,415)	(171,392)	123,342	14,965	(15,527)	(13,637)	(24,296)	9,590	11,989	827	-
State	024000	Mayville State University	(9,012)	3,078	6,728	(3,305)	(15,571)	218,328	18,799	(82,459)	33,947	18,572	30,528	(4,305)	(2,852)	(786)	2,887	151	-
State	024100	Minot State University	(2,724)	1,343	31,958	910	4,365	(105,769)	(158,022)	(569,600)	(201,606)	(37,691)	(465,910)	(185,515)	(163,904)	(93,279)	(21,511)	(1,701)	-
State	024200	Valley City State University	(3,609)	(6,331)	8,419	(3,948)	303	74,854	2,022	(199,352)	(2,316)	(40,007)	(112,801)	(43,969)	(26,397)	(8,010)	(2,024)	-	-
State of ND	025000	ND State Library	(4,123)	(322)	1,501	(5,374)	2,945	(12,238)	(66,822)	(71,021)	86,646	(113,527)	(94,013)	(32,725)	(28,404)	(12,410)	(14,837)	(5,637)	-
State of ND	025200	SCHOOL FOR THE DEAF	6,525	(606)	(137)	552	(38)	(131,873)	74,879	26,786	(31,852)	(40,554)	(37,468)	(16,517)	2,213	(11,022)	(10,075)	(2,067)	-
State of ND	025300	School For The Blind	6,096	8,368	978	198	7,849	(122,198)	(15,491)	86,259	(31,208)	(106,475)	(80,989)	(28,866)	(9,666)	(16,366)	(21,065)	(5,026)	-
State	026100	ND Board Of Nursing	(1,565)	(4,171)	(970)	(4,225)	635	25,906	169,477	13,830	38,339	(60,767)	35,036	29,444	(3,916)	(8,834)	(3,067)	-	-
State of ND	027000	Career & Technical Education	37,003	6,294	(1,039)	(4,850)	(2,902)	(369,236)	332,374	34,749	(8,343)	(7,750)	51,334	5,033	51,199	(1,336)	(3,020)	(542)	-
State of ND	030100	ND Department Of Health	(17,621)	(39,705)	61,677	(25,586)	64,036	(28,851)	281,359	(996,604)	(338,490)	(745,152)	(1,138,291)	(332,588)	(330,877)	(283,276)	(156,824)	(34,726)	-
State of ND	031000	Life Skills and Transition Center	(7,711)	9,891	51,960	(31)	4,380	14,259	(462,973)	(1,001,376)	(489,329)	(572,418)	(1,343,804)	(446,846)	(436,841)	(286,313)	(144,846)	(28,958)	-
State of ND	031200	North Dakota State Hospital	54,941	15,978	86,700	(135,849)	108,296	(409,200)	(866,962)	(1,305,298)	269,298	(1,189,730)	(1,675,146)	(605,063)	(526,205)	(293,583)	(195,161)	(55,134)	-
State of ND	031300	ND Veterans Home	516	(3,621)	(8,120)	(4,867)	11,218	17,211	1,441	1,844	(236,745)	(228,229)	(328,745)	(84,460)	(87,315)	(86,437)	(59,472)	(11,061)	-
State of ND	031600	Indian Affairs Commission	71	5,890	1,864	(1,048)	3,559	(5,339)	(82,070)	5,700	51,555	(53,610)	(30,288)	(9,935)	536	(5,788)	(2,551)	-	-
State of ND	032100	Veterans Affairs Department	163	8,872	3,173	(875)	(630)	6,200	(18,836)	20,298	(17,963)	34,735	24,337	6,591	5,790	5,166	5,050	1,740	-
State of ND	032500	Department Of Human Services	10,160	(3,589)	161,786	(579,388)	432,085	(1,056,583)	(1,330,318)	(1,742,060)	545,488	(211,391)	(1,156,967)	(650,369)	(446,264)	(110,907)	39,324	11,249	-
State of ND	036000	Protection & Advocacy Project	(4,210)	(857)	(736)	1,687	(7,453)	(29,469)	(59,896)	10,876	(151,762)	144,643	(3,596)	(15,757)	(8,753)	(765)	14,684	6,995	-
State	038000	Job Service North Dakota	(986)	47,577	(7,875)	(26,123)	(6,299)	(481,831)	(1,894,586)	(44,281)	(118,113)	(360,259)	(1,076,343)	(500,185)	(375,906)	(101,074)	(80,490)	(18,688)	-
State	040100	Insurance Department	(2,402)	(11,490)	4,739	(12,768)	17,316	34,850	150,207	(42,136)	133,799	(467,560)	(256,249)	(40,866)	(49,577)	(22,954)	(76,302)	(22,954)	-
State of ND	040500	Industrial Commission	(19,123)	(20,277)	2,361	7,888	18,769	157,772	416,200	(513)	(668,179)	(463,836)	(438,585)	(60,421)	(92,828)	(150,908)	(111,736)	(22,692)	-
State of ND	040600	ND Department Of Labor	1,928	(5,588)	5,525	(127)	(6,648)	6,494	168,440	(86,505)	(29,026)	87,193	62,994	24,393	19,027	2,389	13,080	4,105	-
State of ND																			

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Continued)

During Year Ending			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Recognition Period			5.98	5.8568	5.511	5.4093	5.2686	5.98	5.8568	5.511	5.4093	5.2686								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter	
State of ND	051800	James River Correctional Ctr	\$	25,679	\$ (7,508)	\$ (11,200)	\$ (7,482)	\$ (12,026)	\$ (358,866)	\$ 345,107	\$ 335,624	\$ (152,329)	\$ 106,824	\$ 176,331	\$ 50,357	\$ 96,706	\$ 18,533	\$ 5,902	\$ 4,833	\$ -
State of ND	051900	State Penitentiary		49,572	(2,392)	(5,851)	18,323	16,590	(236,918)	269,581	225,941	(563,307)	(304,251)	(422,258)	(100,493)	(76,323)	(134,938)	(95,838)	(14,666)	-
State	052000	Rough Rider Industries		(958)	521	3,400	(1,783)	(1,096)	(93,613)	(94,369)	(78,812)	(25,182)	(10,938)	(106,353)	(52,473)	(34,681)	(14,261)	(4,324)	(614)	-
State of ND	053000	Department Of Corrections And Rehabilitation		(3,444)	8,411	(13,990)	(21,021)	5,662	119,135	(415,722)	190,666	105,763	(524,510)	(396,630)	(101,338)	(110,340)	(66,432)	(92,067)	(26,453)	-
State of ND	054000	Adjutant General ND National Guard		(34,469)	(6,246)	(1,683)	(13,497)	2,127	207,309	(101,663)	239,517	(403,433)	(492,963)	(557,967)	(117,184)	(142,868)	(124,708)	(25,021)	-	
State of ND	060100	Department Of Commerce		(495)	(34,344)	2,566	56,398	16,358	(49,403)	492,462	(73,254)	(999,900)	(244,241)	(674,435)	(160,460)	(163,484)	(224,228)	(114,645)	(11,618)	-
State of ND	060200	Dept Of Agriculture		1,572	7,134	1,935	(2,557)	(17,194)	(46,630)	(202,384)	29,969	(213,274)	242,170	(8,504)	(32,130)	(19,975)	5,760	26,370	11,471	-
State of ND	060700	Milk Marketing Board		(897)	(236)	(269)	(502)	4,171	(3,460)	(11,645)	3,909	(1,221)	(88,892)	(72,543)	(18,480)	(17,475)	(16,059)	(16,208)	(4,321)	-
State of ND	060800	ND Oilseed Council		(12)	328	(38)	(78)	(53)	2,074	15,299	2,553	2,614	617	8,948	4,219	3,501	901	298	29	-
State	061100	ND Soybean Council		(1,768)	(488)	(563)	5,446	(385)	1,279	(9,433)	13,274	(96,007)	82,864	12,316	(554)	(232)	94	8,804	4,204	-
State of ND	061400	ND Corn Utilization Council		15,986	(2,168)	(246)	(531)	3,392	(154,346)	49,787	10,101	5,459	(100,087)	(78,325)	(30,198)	(8,690)	(16,527)	(17,980)	(4,930)	-
State of ND	061600	State Seed Department		(3,469)	(2,664)	1,450	(2,381)	1,495	41,094	26,452	85,532	105,849	(91,196)	45,875	28,112	21,363	10,169	(9,198)	(4,571)	-
State of ND	062400	Beef Commission		(571)	(120)	(228)	(441)	(295)	(790)	19,938	6,175	5,286	2,502	13,612	5,557	5,292	1,867	784	112	-
State of ND	062500	ND Wheat Commission		165	(505)	(573)	(1,082)	(710)	(30,962)	(15,219)	8,817	144	(4,934)	(11,440)	(7,480)	(2,047)	(480)	(1,444)	(289)	-
State of ND	062600	ND Barley Council		(571)	(149)	(168)	(315)	(212)	(1,344)	(7,984)	1,603	(759)	2,118	(1,369)	(1,281)	(765)	298	283	96	-
State	066500	State Fair Association		5,443	(1,189)	(297)	(983)	(2,076)	(48,512)	26,415	(25,720)	(41,896)	60,580	9,460	(4,296)	2,147	765	7,860	2,984	-
State of ND	067000	Racing Commission		(586)	(153)	(174)	(327)	55	1,859	(8,205)	2,684	(788)	(8,134)	(8,546)	(2,503)	(2,507)	(1,504)	(1,618)	(414)	-
State of ND	070100	Historical Society		(2,630)	(3,522)	(8,435)	(143)	9,266	(155,210)	105,000	41,162	(194,321)	(399,765)	(417,727)	(112,668)	(89,287)	(107,031)	(88,832)	(19,909)	-
State of ND	070900	ND Council On The Arts		(1,182)	(282)	(423)	(293)	(530)	(11,019)	(18,564)	18,776	(24,374)	1,455	(14,410)	(6,273)	(3,810)	(12,611)	(1,691)	45	-
State of ND	072000	Game & Fish Department		(19,491)	(11,217)	(9,477)	(22,865)	(21,153)	(300,148)	(418,972)	206,200	(4,402)	80,025	(68,621)	(84,006)	(21,105)	24,376	9,112	3,002	-
State of ND	075000	Parks & Recreation Department		(4,121)	(22,956)	2,362	(4,134)	(4,958)	51,832	360,884	(208,793)	(126,792)	23,203	(46,836)	7,320	(8,761)	(39,882)	(6,443)	930	-
State of ND	077000	Water Commission		(8,236)	(20,295)	17,543	(14,588)	13,021	(7,263)	16,983	(308,708)	74,189	(486,737)	(482,495)	(134,832)	(132,215)	(105,895)	(85,402)	(24,515)	-
State	080100	Department Of Transportation		(142,860)	(8,362)	115,948	(92,955)	102,756	(1,616,173)	(3,715,660)	(2,355,997)	(847,628)	(4,592,364)	(6,719,829)	(2,356,610)	(1,977,288)	(1,233,731)	(923,312)	(228,888)	-
State of ND	090000	ND State Board Of Accountancy		13	(9,173)	(362)	(694)	3,957	24,142	1,153	(211,275)	(110,111)	(6,568)	(10,111)	(14,590)	(39,769)	(19,316)	(22,568)	-	-
State	090100	Board Of Medical Examiners		(794)	(3,991)	4,467	(826)	(555)	(641)	106,368	(47,144)	36,504	2,746	37,038	16,513	14,245	3,055	3,114	111	-
State of ND	090200	Board Of Pharmacy		(1,000)	(262)	(297)	(593)	(403)	2,938	(13,969)	3,418	13,389	7,413	10,973	2,151	2,182	3,988	2,297	355	-
State	090600	Real Estate Commission		(586)	(147)	2,353	3,824	(1,358)	33,139	(8,859)	(27,705)	(9,304)	100,017	67,406	16,908	11,797	15,361	18,311	5,029	-
State	090900	Electrical Board		(6,938)	(4,477)	8,708	(1,904)	(2,424)	149,697	78,416	(186,347)	(41,232)	96,863	15,226	13,735	(11,464)	(5,568)	14,659	4,814	-
State	095001	ND System Information Technology Services		(9,699)	(12,696)	(3,995)	8,606	(4,373)	75,612	78,291	116,772	(248,548)	72,112	(13,363)	10,967	(1,441)	(21,043)	(5,300)	3,454	-
District Health Unit	100002	McIntosh District Health Unit		(64)	(90)	(82)	(267)	4,302	4,059	(3,169)	362	12,668	4,457	14,659	4,105	3,527	3,980	2,598	449	-
District Health Unit	100003	Wells County Dist Health Unit		(790)	3,243	(3,471)	(512)	(1,896)	769	(27,643)	41,187	21,116	(7,727)	14,636	4,660	5,257	5,479	(267)	(493)	-
District Health Unit	100004	Central Valley Health Unit		3,301	(1,691)	(10,718)	8,278	(526)	(101,592)	(7,955)	86,347	(72,286)	6,295	(20,372)	(14,768)	1,574	(3,748)	(3,748)	294	-
District Health Unit	100005	Dickey County Health District		(263)	(175)	(252)	(481)	(5)	(15,299)	(1,191)	34,504	2,432	(28,300)	(9,083)	(1,581)	1,003	(1,834)	(5,226)	(1,445)	-
District Health Unit	100006	Emmons County Public Health		(1,343)	(284)	(58)	(2,086)	(960)	(1,217)	29,717	4,741	3,354	1,420	12,219	5,776	5,479	754	185	25	-
District Health Unit	100007	Rolette County Public Health		(1,985)	(4,234)	(1,497)	(842)	376	11,573	14,726	35,867	11,120	13,266	38,091	14,090	12,263	7,674	3,367	697	-
District Health Unit	100008	Towner County Public Health Unit		(267)	(68)	(938)	(309)	(180)	(169)	(9,326)	17,392	7,151	9,391	17,934	5,246	5,415	4,537	2,265	471	-
District Health Unit	100009	Nelson-Griggs District Health Unit		(606)	(199)	(225)	(390)	(284)	197	(7,543)	3,848	4,777	4,515	5,322	880	1,139	1,952	1,135	216	-
District Health Unit	100010	First District Health Unit		6,385	11,424	(5,990)	(19,344)	(5,057)	(98,663)	34,613	61,198	9,986	25,612	35,384	4,926	18,926	7,289	3,193	1,050	-
District Health Unit	100011	Lake Region District Health Unit		(2,646)	(399)	(1,241)	(1,838)	(1,643)	25,684	(58,448)	(16,876)	44,673	35,946	32,162	5,070	2,738	12,855	9,751	1,748	-
District Health Unit	100012	Garrison Diversion Conservancy District		(1,448)	(2,374)	(4,141)	3,752	5,006	(118,655)	(28,680)	13,529	(70,941)	229,544	122,432	8,816	29,257	32,965	39,434	11,960	-
District Health Unit	100013	Upper Missouri Health Unit		5,564	4,856	(1,171)	(6,862)	2,014	(105,724)	87,253	(56,156)	118,382	(18,002)	44,000	6,491	20,653	12,264	5,405	(813)	-
District Health Unit	100014	Kidder County District Health Unit		(1,27)	(465)	716	(137)	(116)	(29)	16,807	(9,002)	16,810	1,559	13,060	4,616	4,244	2,590	1,537	73	-
District Health Unit	100015	Southwestern District Health Unit		(2,801)	2,384	(1,467)	(3,373)	(714)	35,789	(92,965)	27,949	46,759	(25,217)	(4,907)	(2,154)	(5,347)	5,556	(1,641)	(1,321)	-
District Health Unit	100017	City-County Health District		(2,186)	(4,266)	3,855	(2,816)	(2,310)	(4,658)	20,240	(61,229)	95,238	(3,130)	31,644	7,245	7,981	10,734	5,959	(275)	-
District Health Unit	100018	Sargent County District Health Unit		(393)	(137)	(395)	(2,098)	(315)	24,909	(3,602)	10,806	31,217	8,565	32,610	12,216	8,289	7,915	3,770	420	-
District Health Unit	100019	Traill District Health Unit		(739)	(220)	(245)	(447)	(312)	(2,722)	(11,432)	2,137	3,652	3,328	1,066	(1,048)	(200)	1,341	817	156	-
District Health Unit	100021	Cavalier County Health Dist		(526)	516	(154)	(298)	(202)	(3,343)	(8,940)	2,520	2,989	2,711	1,503	(670)	168	1,194	682	129	-
District Health Unit	100022	Walsh County Health District		(1,318)	469	4,360	(2,536)	(546)	(4,009)	(26,504)	(21,228)	50,815	(6,610)	7,819	(811)	696	6,004	2,296	(366)	-
District Health Unit	100023	Custer Health Unit		5,342	(194)	(1,673)	(2,164)	(2,124)	(58,319)	(51,067)	39,681	(1,595)	(3,084)	(14,207)	(12,220)	(2,287)	1,840	(1,272)	(268)	-
Political Subdivision	100024	Southeast Water Users District		-	-	(26,380)	(1,069)	(288)	-	-	373,872	1,913	15,302	171,026	66,606	66,606	35,228	2,914	764	-
City	200002	City Of McVillie		(446)	967	1,378	(1,008)	227	7,072	(19,321)	26,154	(500)	(8,821)	(101)	1,038	4				

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Continued)

		During Year Ending Recognition Period		2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
		5.98	5.8568	5.511	5.4093	5.2686	5.98	5.8568	5.511	5.4093	5.2686									
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter	
City	200018	City Of Granville	\$ 97	\$ (64)	\$ 2,388	\$ 2,216	\$ (858)	\$ 1,025	\$ 515	\$ (27,507)	\$ 4,613	\$ 43,277	\$ 27,553	\$ 5,014	\$ 4,821	\$ 6,984	\$ 8,570	\$ 2,164	\$ -	
City	200019	City Of Linton	(898)	(1,169)	(316)	(1,311)	(1,483)	(16,591)	(9,991)	(9,991)	(29,478)	17,920	(7,897)	(5,512)	(2,375)	(1,638)	791	837	-	
City	200020	City Of Finley	(2,340)	(1,889)	(1,475)	(220)	(146)	21,684	(7,874)	(2,919)	(14,609)	2,793	(9,131)	(1,534)	(4,464)	(2,648)	(622)	137	-	
City	200021	City Of Wilton	(1,073)	(984)	640	(1,193)	615	33,057	(10,043)	3,119	961	1,629	5,134	4,426	(547)	732	409	114	-	
City	200022	City Of Ray	415	4,331	(269)	1,720	(278)	42,947	(60,778)	2,902	(37,926)	5,353	(28,297)	(7,783)	(13,509)	(5,487)	(1,778)	260	-	
City	200025	City Of Medora	(1,346)	619	1,802	(1,474)	1,846	15,446	(38,995)	1,456	(21,116)	17,094	(7,266)	(4,232)	(5,606)	(2,787)	1,885	965	-	
City	200026	City Of Velve	2,181	(355)	1,643	1,582	6,828	(3,772)	43,406	(19,829)	(88,587)	113,806	48,000	10,603	9,809	5,127	16,312	6,149	-	
City	200028	City Of Thompson	(538)	(154)	(517)	695	(910)	(7,254)	(8,300)	5,597	(1,970)	3,223	(574)	(1,595)	(114)	673	344	118	-	
City	200029	City Of Williston	15,588	(29,869)	36,345	23,029	(16,049)	1,424,415	1,484,355	945,926	(2,151,033)	717,980	372,159	402,399	130,851	(169,087)	(27,790)	35,786	-	
City	200030	City Of Bowman	(2,693)	6,099	(1,707)	(4,982)	(1,167)	59,435	(48,648)	31,197	(961)	26,660	26,154	11,123	2,867	6,475	4,391	1,298	-	
City	200031	City Of Tioga	4,022	21,109	6,464	719	(10,006)	170,060	(203,531)	(27,943)	41,232	199,429	140,816	37,191	13,124	41,714	39,129	9,658	-	
City	200033	City Of Rhame	1,021	2,420	(815)	(153)	(83)	(34,659)	(4,852)	14,098	12,600	(13,126)	(3,089)	(3,724)	1,847	1,027	(1,565)	(674)	-	
City	200035	City Of Fargo	(47,004)	(138,554)	(64,724)	(112,409)	(70,531)	581,607	961,486	1,344,906	2,342,778	1,604,169	3,580,078	1,163,829	1,056,094	822,113	459,854	78,188	-	
City	200036	City Of Jamestown	(5,013)	(10,510)	(4,990)	6,418	3,844	55,552	(27,011)	69,357	(245,088)	81,212	(55,924)	(14,489)	(21,844)	(22,011)	(1,916)	4,336	-	
City	200037	City Of Beach	(820)	600	(192)	4,661	(5,044)	37,242	5,345	(1,822)	(73,574)	156,408	86,135	22,606	16,494	15,800	23,516	7,719	-	
City	200038	City Of Glenburn	(259)	(69)	(78)	(148)	(467)	(1,757)	(3,448)	1,353	884	1,327	295	(401)	13	419	219	45	-	
City	200040	City Of Kulm	297	1,247	3,794	(188)	(124)	(16,679)	4,691	(39,889)	1,125	(128)	(16,863)	(8,098)	(5,557)	(3,220)	24	(12)	-	
City	200041	City Of Harwood	(421)	(243)	(1,665)	(401)	(1,001)	(2,133)	4,543	25,213	(4,142)	3,596	10,913	4,241	4,556	1,836	150	130	-	
City	200045	City Of Mapleton	(589)	1,729	(1,365)	3,461	(1,683)	9,343	(35,253)	41,726	(47,672)	47,059	18,093	3,474	2,860	4,181	5,267	2,311	-	
City	200046	City Of Wahpeton	(10,119)	12,929	11,556	(22,614)	23,981	(6,952)	(125,520)	(225,822)	221,723	(114,900)	(84,288)	(41,348)	(35,799)	(314)	(2,193)	(4,634)	-	
City	200049	City Of Elgin	(182)	1,402	(64)	(165)	(149)	27,196	(26,842)	(199)	625	5,143	582	1,070	(2,735)	1,010	983	254	-	
City	200050	City Of Rugby	2,713	(1,417)	7,887	(4,164)	2,234	(25,159)	49,243	(54,064)	61,349	(45,511)	(6,576)	(1,531)	975	(1,924)	(3,889)	(2,207)	-	
City	200051	City Of New Salem	(432)	(113)	(1,120)	(131)	(647)	14,361	(6,161)	19,568	365	32,327	34,402	10,583	8,451	7,736	6,017	1,615	-	
City	200052	City Of Walhalla	2,350	(1,302)	(822)	(1,678)	6,151	(100,382)	54,044	7,607	35,610	(68,505)	(25,386)	(11,393)	3,386	(4,932)	(9,268)	(3,179)	-	
City	200053	City Of Gwinner	(662)	(2,729)	510	(2,71)	(504)	5,787	38,083	(47,733)	(7,487)	12,986	(4,243)	(7,58)	(2,460)	(3,443)	1,781	637	-	
City	200054	City Of Kenmare	5,823	(872)	(2,436)	748	5,066	(75,274)	66,903	(60,586)	(91,346)	9,833	(64,189)	(25,464)	(15,696)	(19,763)	(4,025)	759	-	
City	200055	City Of Watford City	3,625	(3,312)	(14,603)	15,862	5,988	340,767	424,501	307,372	27,796	244,672	553,963	237,123	170,385	82,796	50,879	12,780	-	
City	200057	City Of Cooperstown	1,657	(495)	(248)	(427)	(285)	(14,614)	18,564	4,252	1,970	1,280	7,209	2,164	3,845	843	307	50	-	
City	200058	City Of New England	(612)	119	(140)	(230)	(216)	2,125	(38,487)	5,374	(3,758)	(2,048)	(13,880)	(6,520)	(5,830)	(683)	(733)	(114)	-	
City	200059	City Of Carrington	(479)	4,309	7,385	579	10,049	13,985	(61,102)	(38,089)	11,822	(209,459)	(183,531)	(48,613)	(49,435)	(38,405)	(36,913)	(10,165)	-	
City	200060	City Of Mott	970	(146)	(1,374)	(245)	(216)	(375)	(4,022)	5,849	(5,594)	11,311	6,127	1,227	1,231	1,442	1,662	565	-	
City	200061	City Of Larimore	1,113	1,248	1,875	1,562	(3,293)	17,395	(11,241)	2,826	(3,566)	82,702	65,079	16,882	14,092	15,138	14,918	4,049	-	
City	200062	City Of Sherwood	852	709	145	(89)	(305)	(10,561)	8,543	47	4,046	4,015	6,929	1,462	2,823	1,453	1,001	190	-	
City	200063	City Of Lamoure	1,222	(277)	(283)	2,465	1,511	(22,184)	17,409	4,267	(37,609)	(34,863)	(45,478)	(12,677)	(9,652)	(12,458)	(8,989)	(1,702)	-	
City	200064	City Of Michigan	1,441	(66)	(70)	(73)	(14)	(13,971)	23,475	(436)	923	687	6,217	2,135	3,617	239	193	33	-	
City	200065	City Of Park River	(337)	180	(849)	(1,047)	(854)	(19,611)	(16,954)	8,835	2,451	(13,370)	(15,587)	(7,123)	(3,445)	(1,699)	(2,596)	(724)	-	
City	200067	City Of Hatton	(402)	1,348	1,615	(268)	(620)	(481)	(3,735)	(22,711)	15,109	1,885	(132)	(1,395)	(1,191)	1,028	1,361	65	-	
City	200069	City Of Northwood	6,705	1,568	499	2,655	4,377	(21,942)	56,661	42,310	(29,910)	(33,839)	(5,578)	(5,578)	(6,662)	(7,652)	(1,502)	-	-	
City	200070	City Of Powers Lake	2,594	(114)	(1,652)	(135)	(87)	(43,242)	38,649	(10,796)	(1,163)	5,562	3,499	(1,543)	4,175	(354)	941	280	-	
City	200072	City Of Towner	2,615	(813)	3,082	(1,799)	836	(19,675)	36,473	(22,647)	31,660	6,272	24,174	6,613	8,534	5,054	3,610	363	-	
City	200073	City Of Pembina	(227)	(97)	13	137	(131)	(4,747)	(2,110)	7,917	(9,621)	(1,932)	(5,549)	(1,897)	(1,028)	(1,410)	(1,111)	(103)	-	
City	200075	City Of Underwood	(375)	(112)	(136)	319	384	(1,609)	(5,455)	1,718	(4,498)	9,903	4,335	192	655	1,327	1,639	522	-	
City	200076	City Of New Leipzig	(117)	(48)	(46)	(75)	(412)	67	(1,265)	(308)	1,951	13,638	11,309	2,559	2,600	2,823	2,651	676	-	
City	200077	City Of Stanley	(3,076)	(30)	11,361	(4,086)	(1,816)	112,759	(7,278)	(172,629)	131,588	10,764	29,788	12,731	(5,062)	10,316	11,345	458	-	
City	200080	City Of Crosby	(280)	(2,541)	355	1,109	1,847	1,285	32,297	(13,901)	(15,801)	(38,878)	(35,837)	(6,957)	(7,852)	(11,001)	(8,141)	(1,886)	-	
City	200083	City Of Grafton	(935)	(3,442)	982	(2,892)	1,451	(71,944)	34,282	(19,331)	62,204	(28,242)	5,149	(4,128)	7,060	4,181	(598)	(1,366)	-	
City	200084	City Of Emerald	(327)	(784)	(95)	(1,562)	758	17,721	(5,757)	1,419	2,480	3,887	5,721	3,024	336	1,176	950	235	-	
City	200085	City Of Lincoln	7,034	4,332	(2,042)	3,256	(4,028)	(77,575)	79,246	30,850	(48,989)	178,203	140,357	32,540	42,059	27,277	29,601	8,880	-	
City	200086	City Of Minto	(371)	(97)	(108)	235	(159)	(1,071)	(5,470)	704	(14,792)	14,418	650	(1,065)	(689)	71	1,604	729	-	
City	200087	City Of Ashley	(434)	24	(378)	(354)	2,154	20,348	(4,617)	18,175	16,233	(31,105)	(3,530)	3,149	(4)	(908)	(4,291)	(1,476)	-	
City	200088	City Of Neche	(207)	(59)	73	(130)	(78)	(2,073)	(3,764)	(2,961)	1,076	815	(1,709)	(1,237)	(767)	47	211	37	-	
City	200089	City Of Surrey	(829)	(1,899)	1,029	1,640	7,756	75,268	45,722	13,409	(53,439)	(192,412)	(149,583)	(22,232)	(35,591)	(43,286)	(38,967)	(9,416)	-	
City	200090	City Of Hankinson	(226)	(308)	897	230	(341)	(10,552)	10,881	(12,998)	2,374	(3,037)	(5,023)	(2,319)	(808)	(1,281)	(442)	(173)	-	
City	200091	City Of New Rockford	(886)	(229)	(265)	(513)	(348)	(26,060)	(14,344)	6,193	5,921	5,295	9,619	4,651	882	2,487	1,347	252	-	
City	200094	City Of West Fargo	696	27,029	(16,163)	(47,327)	83,113	75,901	341,527	287,202	1,147,020	(14,94,354)	(197,391)	60,099	38,355	(19,428)	(184,651)	(71,946)	-	
City	200097	City Of Lewis Lake	(2,492)	433	(3,553)	369	(4,232)	84,606	147,812	31,341	94,606	13,616	60,252	36,959	60,252	36,959	60,252	36,959	-	
City	200098	City Of Oakes	(3,661)	(1,869)	4,874	(10,332)	4,558	14,140	(37,480)	(76,040)	17,377	(51,224)	(76,549)	(25,468)	(26,222)	(14,156)	(8,322)	(2,381)	-	
City	201000	City Of Mohall	(281)	(113)	(227)	282	(4,595)	(18,827)	(7,881)	3,389	4,488	59,649	43,384	7,407	10,736	11,623	10,809	2,809	-	
City	201001	City Of Lidgerwood	(285)	(80)	(92)	(172)	(119)	13,685	(5,51)	1,345	(58)	3,712	5,335	2,953	775	757	667	183	-	
City	201002	City Of McClusky	(154)	(39)	(57)	(86)	(56)	2,507	(2,507)	1,091	19	(500)	(366)	(96)	(301)	(24)	(113)	(26)	-	
City	201003	City Of Burlington	(176)	841	(240)	(500)	2,498	44,612	27,842	(719)	17,742	(55,134)	(15,838)	5,200	(2,780)	(6,893)	(8,684)	(2,681)	-	
City	201004	City Of Unalakleet	2,202	3,766	(3,586)	(129)	(5,683)	(29,974)	125,498	9,698	6,970	58,145	20,114	21,327	14,340	2,014	350	-	-	
City	201010	City Of Halliday																		

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Continued)

During Year Ending Recognition Period			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			5.98	5.8568	5.511	5.4093	5.2686	5.98	5.8568	5.511	5.4093	5.2686										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter			
City	200114	City of Regent	\$ 2,584	\$ 2,638	\$ 661	\$ 885	\$ 595	\$ 10,701	\$ 20,990	\$ 3,397	\$ (17,118)	\$ (6,226)	\$ (3,276)	\$ 2,875	\$ 124	\$ (3,692)	\$ (2,297)	\$ (286)	\$ -			
City	200115	City of Lakota	(374)	2	907	(3,899)	5,969	86,271	(35,892)	10,813	24,095	(68,517)	(29,910)	1,938	(11,261)	(7,053)	(10,346)	(3,188)	-			
City	200117	City of Alexander	(337)	28	4,085	(1,460)	2,150	58,690	10,109	(9,553)	71,758	(28,952)	32,875	18,211	8,399	7,401	231	(1,367)	-			
City	200118	City of Berthold	(142)	(115)	(40)	(97)	(51)	17,772	(3,610)	2,501	1,057	(256)	3,289	2,876	68	345	17	(17)	-			
City	200119	City of Carson	104	(118)	(108)	(642)	306	38,798	1,037	2,620	2,028	2,036	10,586	7,691	1,294	933	551	117	-			
City	200120	City of Dodge	-	(220)	168	(93)	(74)	-	4,242	21,990	5,565	1,920	16,313	6,070	5,970	3,415	762	96	-			
County	300001	Adams County	692	1,332	1,608	(6,111)	1,034	37,013	(7,006)	27,793	66,001	(186,524)	(94,759)	(13,589)	(19,629)	(21,409)	(30,677)	(9,455)	-			
County	300002	Barnes County	(267)	4,201	4,949	(4,828)	1,309	113,983	78,982	118,040	63,607	(63,524)	87,686	54,213	33,542	10,461	(7,360)	(3,170)	-			
County	300003	Benson County	10,008	2,480	(6,011)	(12,277)	13,144	(74,247)	(33,789)	30,579	(39,108)	(76,092)	(92,647)	(32,864)	(21,568)	(19,169)	(15,838)	(3,208)	-			
County	300004	Billings County	(1,907)	9,188	(5,806)	(5,465)	9,272	(23,957)	(34,826)	101,260	172,849	(78,955)	80,161	26,423	31,286	26,567	(5,62)	(3,553)	-			
County	300005	Bottineau County	(1,139)	580	427	(3,475)	2,944	(80,808)	(51,184)	37,473	17,579	(93,966)	(77,058)	(29,859)	(15,196)	(11,154)	(16,207)	(4,642)	-			
County	300006	Bowman County	(259)	(1,909)	(365)	(1,580)	1,982	(29,862)	26,599	(37,940)	48	1,210	(12,942)	(7,348)	(3,018)	(3,227)	489	162	-			
County	300007	Burke County	4,654	554	33	4,756	(3,898)	(29,788)	30,268	(23,344)	(125,610)	209,052	85,075	13,511	16,874	14,436	29,795	10,459	-			
County	300008	Burlingame County	39,274	(22,652)	61,460	(106,812)	(6,963)	(304,575)	338,564	563,908	706,400	492,509	1,112,908	326,941	362,695	260,990	137,526	24,756	-			
County	300009	Cass County	(10,395)	154,248	(30,076)	(40,571)	(19,681)	(718,824)	(6,029,152)	547,546	339,807	246,988	(1,373,507)	(930,234)	(667,088)	146,443	65,785	11,587	-			
County	300010	Cavalier County	(6,423)	(828)	(1,737)	1,493	(1,558)	59,544	(86,275)	43,125	(17,627)	52,912	31,388	8,108	1,531	10,602	8,528	2,619	-			
County	300011	Dickey County	5,029	1,469	6,047	(598)	5,272	(82,042)	14,050	(28,711)	79,678	(56,670)	(9,829)	(9,223)	3,019	2,764	(3,771)	(2,618)	-			
County	300012	Divide County	(1,150)	1,061	8,212	9,845	(4,527)	194,934	(113,771)	(161,651)	(204,739)	10,485	(191,897)	(50,225)	(79,230)	(49,127)	(13,618)	303	-			
County	300013	Dunn County	(5,414)	16,778	(5,433)	(55,342)	42,110	283,720	49,339	6,823	97,478	200,941	290,681	111,074	63,846	54,052	49,318	12,391	-			
County	300014	Eddy County	3,433	(3,283)	223	596	3,065	(42,969)	18,806	18,554	30,016	(145,376)	(89,008)	(21,776)	(15,672)	(19,610)	(24,944)	(7,256)	-			
County	300015	Emmons County	3,458	(5,621)	(5,384)	(2,706)	(5,376)	(119,532)	62,844	39,602	(23,057)	104,520	78,799	11,010	28,637	17,228	16,870	5,054	-			
County	300016	Foster County	16,702	(2,595)	10,444	(10,308)	18,574	(249,645)	87,995	89,701	34,812	(414,276)	(270,620)	(75,996)	(39,909)	(61,291)	(73,252)	(20,172)	-			
County	300018	Grand Forks County	6,229	(104,343)	82,658	(14,099)	(98,092)	(523,672)	(128,262)	97,999	(153,069)	(63,850)	(312,794)	(153,373)	(62,890)	(44,889)	(43,385)	(8,257)	-			
County	300019	Grant County	5,773	1,774	(1,037)	(393)	(4,050)	(115,312)	64,712	16,061	(108,704)	17,653	(47,765)	(21,457)	(5,134)	(16,192)	(5,675)	693	-			
County	300020	Griggs County	4,757	4,925	1,363	3,782	4,520	(55,309)	(45,803)	31,885	(74,016)	(71,996)	(105,026)	(35,020)	(25,736)	(22,708)	(18,121)	(3,441)	-			
County	300021	Hettinger County	(4,613)	(1,010)	(27)	5,744	(932)	51,833	(61,830)	21,990	(88,837)	175,201	86,645	18,712	12,506	19,754	26,789	8,884	-			
County	300023	Lamoure County	(8,898)	(132)	(2,344)	(6,360)	11,181	156,680	(24,997)	84,184	80,379	(173,235)	(31,103)	(5,898)	(9,484)	(25,159)	(8,264)	-	-			
County	300024	Logan County	1,019	3,094	(1,801)	286	(901)	31,847	30,371	(175)	(21,645)	32,745	27,435	12,836	6,631	1,914	4,430	1,624	-			
County	300025	McHenry County	5,251	6,116	10,631	1,540	3,600	37,449	(25,158)	(97,103)	85,319	(61,348)	(30,479)	(6,846)	(13,382)	(2,921)	(4,387)	(2,943)	-			
County	300026	McIntosh County	1,306	(996)	(1,655)	(4,030)	2,280	31,100	2,286	18,849	(25,797)	(68,994)	(59,295)	(9,526)	(14,867)	(16,583)	(14,920)	(3,399)	-			
County	300027	McKenzie County	14,481	(22,883)	(116,149)	44,060	57,242	986,099	1,264,246	1,377,131	(1,556,758)	(351,473)	(59,711)	269,245	74,921	(218,572)	(170,304)	(15,001)	-			
County	300028	McLean County	(5,521)	871	(3,846)	(3,149)	4,274	21,736	(119,252)	(53,209)	(37,763)	(176,272)	(226,225)	(68,234)	(67,981)	(45,499)	(35,743)	(8,768)	-			
County	300029	Mercer County	(875)	(33,651)	17,501	(8,938)	4,882	154,871	310,796	(1,710)	203,269	(309,884)	(4,333)	53,455	21,444	(20,500)	(43,185)	(15,547)	-			
County	300030	Morton County	(20,123)	38,843	(53,653)	(8,346)	40,117	402,987	(251,105)	264,310	(230,642)	(12,137)	(36,525)	25,857	(31,697)	(19,338)	(12,772)	1,425	-			
County	300031	Mountrail County	1,497	(10,997)	(20,280)	(15,347)	3,450	445,071	382,448	283,433	49,450	(99,330)	254,660	172,462	90,198	12,510	(15,620)	(4,890)	-			
County	300032	Nelson County	(651)	(4,767)	(3,226)	(7,630)	(1,742)	(47,839)	12,895	65,798	40,271	45,557	79,213	19,147	26,892	20,152	10,787	2,335	-			
County	300033	Oliver County	(3,012)	(237)	1,527	(1,429)	(4,069)	53,244	(23,982)	(9,965)	53,179	30,185	50,483	50,483	13,741	9,449	13,741	1,331	-			
County	300034	Pembina County	(682)	1,362	4,755	(6,835)	3,306	(15,941)	(63,160)	39,476	50,834	(114,120)	(64,214)	(18,147)	(13,916)	(8,798)	(17,704)	(5,649)	-			
County	300035	Pierce County	2,930	(6,542)	4,206	(5,065)	9,819	158,709	106,787	(87,422)	3,816	(223,726)	(153,740)	(12,326)	(48,547)	(40,694)	(10,907)	-	-			
County	300036	Ramsey County	(14,847)	(9,415)	(19,025)	(16,827)	(3,887)	6,445	(126,446)	237,790	68,106	(46,605)	46,638	15,018	20,181	(5,705)	(2,572)	-	-			
County	300037	Ransom County	(2,789)	(2,072)	1,026	(4,682)	2,788	(20,325)	(13,314)	20,754	65,510	(12,090)	32,059	7,015	11,180	11,499	2,837	(472)	-			
County	300038	Renville County	2,067	(2,060)	(3,093)	(3,159)	(1,420)	(26,821)	12,190	13,314	(26,152)	36,527	13,778	770	4,579	2,190	4,447	1,792	-			
County	300039	Richland County	(8,681)	(5,304)	(11,377)	26,790	10,674	(181,057)	(289,129)	224,625	243,329	(102,647)	68,456	(10,191)	28,101	52,252	2,982	(4,688)	-			
County	300040	Rollette County	1,410	1,792	(1,803)	(2,833)	(4,100)	(19,117)	(97,781)	53,346	(15,676)	5,155	(20,661)	(13,160)	(7,913)	1,556	(1,199)	55	-			
County	300042	Sheridan County	2,779	(577)	228	(1,247)	(977)	6,147	9,138	(12,065)	35,485	61,907	69,726	18,669	16,997	14,158	3,105	-	-			
County	300044	Slope County	(4,339)	2,762	(4,062)	(1,373)	4,784	52,704	(44,200)	(13,109)	1,028	(45,976)	(46,627)	(10,148)	(7,061)	(9,473)	(7,843)	(2,102)	-			
County	300045	Stark County	2,252	20,706	2,764	(11,072)	733	75,966	187,371	(39,936)	51,959	(98,202)	8,650	30,659	12,756	(14,388)	(4,969)	-	-			
County	300046	Steele County	1,701	(565)	(160)	(2,015)	3,949	130,197	35,907	(6,815)	69,019	(95,339)	(2,172)	21,422	(1,053)	(5,604)	(12,277)	(4,660)	-			
County	300047	Stutsman County	(1,454)	(5,185)	(1,905)	(6,978)	1,092	312,893	(73,916)	(53,575)	48,893	(51,096)	(13,413)	25,724	(23,380)	(6,887)	(6,321)	(2,549)	-			
County	300048	Towner County	(977)	(3,567)	(1,886)	(4,804)	(15,878)	15,785	34,429	42,887	10,005	187,059	172,864	48,589	45,409	37,253	32,887	8,726	-			
County	300049	Trail County	(3,458)	(2,371)	(10,351)	(9,905)	(11,298)	662	(89,495)	88,737	73,228	282,642	265,885	61,291	63,991	70,474	56,295	13,834	-			
County	300050	Walsh County	4,600	1,267	4,228	1,656	(2,121)	(54,106)	26,438	(42,870)	18,982	104,357	78,907	12,827	20,263	19,638	20,968	5,211	-			
County	300051	Ward County	42,589	228,996	25,477	(85,637)	(65,252)	(237,983)	168,249	486,705	162,296	(268,166)	105,471	79,633	101,941	16,020	(57,485)	(16,998)	-			
County	300052	Williams County	9,167	(788)	7,902	(6,862)	(20,170)	(230,720)	77,026	(113,164)	84,935	58,593	447,454	79,418	113,862	112,047	113,284	28,843	-			
County	300053	Wynne County	58,098	(15,196)	86,386	(65,719)	53,928	641,913	1,341,287	(103,398)	243,531	879,241	1,395,598	548,139	400,900	208,414	190,571	47,574	-			
School District	400001	McCluskey Public Schools	(527)	(201)	(292)	(169)	(2,304)	29,521	(1,304)	23,701	(1,414)	23,504	(1,414)	23,504	(1,414)	23,504	(1,414)	23,504	-			
School District	400003	Lake Region Special Education Unit	(2,124)	(3,153)	(778)	(766)	(167)	(63,657)	(27,724)													

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Continued)

During Year Ending			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Recognition Period			5.98	5.8568	5.511	5.4093	5.2686	5.98	5.8568	5.511	5.4093	5.2686							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter
School District	400014	Beulah Public School #27	\$ 18,690	\$ 11,561	\$ (631)	\$ 1,363	\$ 2,478	\$ (187,964)	\$ 206,648	\$ 49,624	\$ 38,349	\$ (58,358)	\$ 43,521	\$ 15,143	\$ 1,278	\$ (7,599)	(2,850)	\$ -	
School District	400016	St John School District #3	2,600	(3,876)	(1,972)	4,489	1,466	(65,560)	100,420	48,272	(36,119)	46,709	60,480	25,822	7,592	6,749	2,455	-	
School District	400017	Ellendale Public School District #40	106	1,093	(1,392)	(556)	(1,073)	18,929	10,998	(1,359)	3,931	(24,146)	(12,604)	522	(2,891)	(4,419)	(4,532)	(12,84)	
School District	400018	Rural Cass Special Education Unit	(5,009)	(7,386)	(2,269)	(4,641)	(3,852)	(33,477)	(47,199)	(3,846)	6,007	(40,262)	(31,919)	(17,978)	(10,337)	(1,807)	(1,394)	(403)	
School District	400019	Fargo Public Schools	124,059	84,526	(4,486)	(22,567)	23,366	(1,207,262)	(279,763)	649,398	894,829	1,117,664	1,528,649	283,999	466,285	437,621	282,574	58,170	
School District	400020	Sumrey Schools	(1,995)	2,545	(4,787)	(5,122)	2,326	(4,811)	(20,196)	10,362	(14,263)	(12,858)	(24,922)	(8,701)	(7,152)	(5,068)	(3,464)	(537)	
School District	400021	Jameson Public School District #1	1,857	(16,683)	11,390	(11,033)	(715)	(101,790)	170,477	(181,883)	137,778	(129,225)	(70,696)	(22,288)	(9,670)	(17,040)	(15,073)	(6,425)	
School District	400023	Warwick Public School	6,661	1,427	1,901	2,387	(4,933)	(54,009)	53,559	21,704	41,848	273,519	265,918	65,070	71,486	61,347	54,324	13,691	
School District	400024	Souris Valley Special Services	(4,135)	853	13,093	2,300	(1,509)	24,761	(123,248)	(652,908)	(65,213)	75,219	(306,874)	(131,256)	(131,644)	(56,966)	9,232	3,760	
School District	400025	Rugby Public School District #5	(3,008)	3,565	(1,940)	1,990	8,181	35,715	(68,880)	40,228	(33,726)	(34,060)	(38,870)	(9,621)	(13,386)	(7,231)	(7,313)	(1,319)	
School District	400026	Billings County School District	(1,238)	1,074	247	5,765	1,845	41,707	(65,219)	5,057	(64,453)	12,509	(36,645)	(11,481)	(16,548)	(7,631)	(1,719)	734	
School District	400027	Belcourt School District #7	(18,145)	(14,237)	(45,215)	(11,513)	(62,955)	(275,607)	(207,141)	44,621	(59,503)	12,777	(204,010)	(108,701)	(55,149)	(22,707)	(14,895)	(2,558)	
School District	400028	West Fargo Public School #6	(8,115)	(16,622)	2,915	(34,078)	22,637	992,580	897,509	805,427	660,708	1,561,497	2,487,317	874,935	692,063	491,470	348,090	80,759	
School District	400029	Minot Public School District #1	23,345	(19,391)	(80,814)	(19,774)	60,891	20,421	492,153	696,775	279,400	614,054	1,148,179	375,763	357,034	233,219	147,753	34,410	
School District	400030	Belfield Public School #13	(130)	805	(870)	(2,219)	2,115	80,338	(3,125)	71	28,440	(102,914)	(53,097)	(1,683)	(14,770)	(14,359)	(17,146)	(1,359)	
School District	400031	Minto Public School District #20	(128)	(3,374)	568	153	(1,636)	19,203	21,299	(38,202)	(12,101)	(1,559)	(18,460)	(3,458)	(7,024)	(6,304)	(1,509)	(165)	
School District	400033	Harvey Public School Dist #38	(246)	(4,830)	(1,744)	(1,960)	(659)	1,336	56,250	33,627	(43,799)	18,723	17,060	9,819	8,379	(2,022)	(35)	919	
School District	400034	Oakes Public Schools	1,113	781	(1,594)	1,063	(5,751)	(93,657)	19,174	13,203	(89,712)	52,167	(21,816)	(17,228)	(2,551)	(6,504)	2,101	2,366	
School District	400035	Larimore Public School District #44	(3,573)	(3)	(251)	3,431	2,437	37,891	(56,382)	12,351	(66,270)	(26,974)	(66,227)	(18,082)	(22,328)	(15,154)	(9,411)	(1,252)	
School District	400036	Hazen Public School District #3	(992)	1,912	5,789	(5,126)	11,570	(5,026)	(37,826)	(8,296)	79,687	(145,388)	(74,942)	(19,190)	(17,324)	(11,847)	(19,758)	(6,823)	
School District	400038	Park River Area School District	111	(2,964)	97	701	(868)	(5,940)	15,476	(29,480)	(3,604)	35,084	15,520	1,807	2,457	3,234	6,276	1,746	
School District	400039	Hillsboro Public School	(2,561)	(779)	2,097	482	(1,279)	(19,276)	(42,906)	75,437	(7,362)	27,090	34,477	6,660	11,306	10,816	4,379	1,316	
School District	400040	Lisbon Public School	972	(9)	407	(5,523)	(405)	(16,510)	(36,436)	6,926	38,887	72,170	68,411	12,349	15,790	20,467	16,145	3,660	
School District	400042	Northern Cass School District #97	(1,703)	(2,019)	6,660	572	2,361	22,437	(8,418)	(71,282)	96,949	(39,658)	1,893	840	(2,304)	4,957	302	(1,902)	
School District	400043	Mandaree Public School #36	8,152	(10,325)	3,888	9,445	3,284	(121,313)	165,191	(232,276)	504,659	(17,571)	238,937	58,783	73,543	71,151	36,187	(727)	
School District	400044	Thompson Public School	1,025	897	(315)	3,483	3,179	(20,762)	(4,926)	16,118	(68,653)	11,962	(26,117)	(10,226)	(6,895)	(7,711)	(2,056)	771	
School District	400045	Northern Plains Special Ed Unit	(4,547)	(5,283)	(4,866)	(5,724)	(5,045)	(331)	(2,742)	1,829	913	1,350	(10,754)	(4,309)	(3,316)	(1,872)	(1,067)	(190)	
School District	400046	Bowman County School District #1	(1,407)	1,594	(2,233)	(2,675)	(2,203)	8,038	(111,911)	125,592	40,127	17,723	58,498	14,504	16,117	21,309	5,778	790	
School District	400047	Apple Creek Elementary School	(247)	151	2,070	(87)	(58)	280	4,044	(23,654)	298	233	(8,224)	(3,126)	(3,230)	(1,927)	49	-	
School District	400048	Burke Central School	(434)	(5,408)	(759)	(1,460)	(729)	55,072	55,573	2,533	(37,743)	20,713	17,148	14,386	4,208	(3,290)	825	1,019	
School District	400049	Washburn Public School	(2,371)	(4,028)	(2,307)	(2,269)	(838)	50,378	14,344	(5,199)	15,070	(18,409)	194	6,979	(1,138)	(1,983)	(2,682)	(982)	
School District	400050	Enderlin Area School District #24	305	1,433	(1,068)	470	1,009	(13,839)	(14,821)	28,907	(30,843)	56,426	33,611	5,833	8,380	8,603	2,930	-	
School District	400051	Midkota School	(406)	(1,568)	(327)	(1,349)	(4,504)	70,594	64,528	(3,791)	32,313	87,973	116,728	43,073	30,030	21,184	18,187	4,254	
School District	400052	Velva Public School	(926)	(2,082)	(406)	(280)	285	(9,600)	9,013	(16,758)	25,681	(34,328)	(18,922)	(5,422)	(3,863)	(3,359)	(4,540)	(1,738)	
School District	400053	Sheyenne Valley Special Education Unit	(1,189)	698	1,239	271	1,397	(76,808)	(14,270)	(3,958)	(15,099)	3,456	(23,740)	(17,412)	(4,300)	(2,074)	(202)	248	
School District	400054	Center Stanton Public School	(1,684)	(1,344)	(1,525)	(961)	(1,015)	(738)	(30,606)	9,302	16,339	(10,101)	(6,297)	(3,708)	(2,531)	1,455	(947)	(566)	
School District	400055	Burleigh County Special Education Unit	35	50	(67)	(145)	(98)	(3,035)	(2,470)	1,185	7,055	1,850	5,026	910	1,458	1,713	858	87	
School District	400056	New Rockford Sheyenne Public School	199	(1,779)	671	(983)	(8,982)	(20,430)	21,357	(3,863)	28,863	104,939	96,751	22,815	23,070	20,323	4,892	-	
School District	400057	James River Multidistrict Special Education Unit	(5,211)	(617)	2,399	(1,111)	134	(29,168)	1,147	528	327	(122,557)	(103,811)	(28,394)	(22,770)	(23,109)	(23,295)	(6,243)	
School District	400058	Newburg United Public School	(983)	2,005	455	(306)	(1,662)	3,293	(15,542)	12,643	(11,485)	28,207	16,130	3,304	3,253	4,071	4,147	1,355	
School District	400059	Napoleon Public School District #2	338	(3,410)	2,399	310	(348)	1,676	28,665	(3,341)	(45,903)	(37,924)	(51,836)	(11,223)	(12,169)	(15,780)	(10,712)	(1,952)	
School District	400060	Yellowstone School District #14	1,130	(539)	1,049	(4,364)	4,052	7,122	58,713	855	40,098	(64,746)	(5,989)	6,716	3,940	(4,735)	(8,816)	(3,094)	
School District	400061	Cavalier Public Schools	729	(1,591)	1,895	2,678	(1,077)	(15,381)	26,518	(51,626)	(47,268)	123,232	54,493	7,957	9,750	10,516	19,995	6,275	
School District	400062	Richland School District # 44	2,596	806	(444)	57	(2,591)	(27,462)	(48,324)	8,534	20,991	3,607	(1,367)	(6,637)	(1,401)	4,834	1,786	51	
School District	400063	Fort Totten School District # 30	1,187	771	(3,676)	705	1,900	(48,488)	(20,534)	72,041	(8,102)	(104,788)	(70,890)	(19,616)	(11,384)	(14,556)	(20,091)	(5,243)	
School District	400064	Bismarck Public Schools	(29,896)	(243,945)	7,282	1,058	150,546	876,953	790,708	(423,869)	480,122	848,509	1,235,052	435,158	282,974	239,951	226,034	50,935	
School District	400065	Solen Public School Dist #3	(640)	458	5,844	3,844	1,366	(40,373)	95,185	135,678	(6,295)	79,385	151,961	50,161	54,547	27,996	15,141	4,116	
School District	400068	Lakota Public School District # 66	933	1,657	1,028	298	1,877	19,573	10,947	10,133	(21,414)	(42,299)	(33,615)	(4,038)	(7,707)	(10,540)	(9,268)	(2,062)	
School District	400069	Stanley Community Public School District # 2	3,981	3,077	20,366	(5,410)	21,202	192,923	58,220	71,014	1,326	(59,312)	59,888	51,328	17,560	487	(7,542)	(1,945)	
School District	400070	Mandan Public School District #1	(262)	7,999	16,717	31,876	21,375	254,307	(226,829)	133,674	(338,432)	154,907	(9,608)	8,348	(27,939)	(9,267)	10,263	8,987	
School District	400072	Killdeer Public School #16	(1,123)	7,563	408	(3,919)	(3,612)	80,964	(114,668)	(17,771)	148,177	287,099	291,819	72,124	61,655	78,868	64,720	14,452	



# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Continued)

		During Year Ending		2015		2016		2017		2018		2019		2015		2016		2017		2018		2019		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions											
		Recognition Period		5.98		5.8568		5.511		5.4093		5.2686		5.98		5.8568		5.511		5.4093		5.2686													
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions										Changes in Proportionate Share										Total Deferred	2020	2021	2022	2023	2024	Thereafter						
School District	400086	Tgu School District #60	\$	3,770	\$	7,276	\$	(40)	\$	(7,233)	\$	12,776	\$	8,289	\$	101,508	\$	(57,080)	\$	(39,752)	\$	12,370	\$	1,197	\$	6,270	\$	1,636	\$	(9,208)	\$	1,218	1,281	\$	-
School District	400087	Turtle Lake Mercer School District #72	(1,942)	942	2,270	1,258	4,473	34,114	(39,634)	(38,596)	59,398	(82,678)	(31,142)	5,978	(15,885)	(6,997)	(10,253)	(3,985)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400088	Lamoure School District #8	(898)	(1,833)	4,556	255	3,291	6,811	(603)	(8,041)	49,008	(45,057)	(37,442)	(12,147)	(13,055)	(5,910)	(4,199)	(2,131)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400089	Divide County School District #1	(2,648)	(4,943)	(1,092)	(3,783)	(2,158)	(31,720)	57,933	(39,269)	69,288	45,709	69,346	16,467	20,802	16,635	13,221	2,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400090	Mott/Regent School Dist #1	1,931	2,193	511	(5,840)	(11,513)	(5,550)	(3,455)	4,883	6,776	91,848	67,138	15,591	16,213	15,920	15,319	4,095	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400091	United Public School District # 7	(2,320)	1,462	(585)	2,884	10,629	142,722	16,071	41,883	(112,039)	(19,026)	(28,220)	11,722	(11,716)	(17,945)	(9,854)	(4,027)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400092	Kulm Public School District #7	281	160	(504)	(1,057)	2,084	27,411	(10,653)	(11,566)	8,746	(62,337)	(48,258)	(9,460)	(13,738)	(11,135)	(10,852)	(3,073)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400093	Midway Public School District #128	(2,962)	(4,086)	6,814	(739)	3,689	(63,668)	(4,646)	(27,488)	60,266	(48,258)	(9,460)	(13,738)	(11,135)	(10,852)	(3,073)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400094	Dunseith School District #1	(4,460)	(6,536)	(4,535)	(2,342)	(7,709)	(23,313)	51,890	239,818	55,880	56,810	190,554	65,101	68,544	41,035	13,373	2,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400095	Carrington School District #49	(1,975)	(5,124)	(5,500)	(2,806)	(1,169)	(29,707)	(31,407)	11,430	62,887	31,640	52,232	8,210	14,195	17,946	10,330	1,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400096	Glen Ullin Public School #48	(560)	(2,780)	725	(2,102)	(2,196)	(43,007)	(2,102)	(4,940)	20,888	(4,217)	(4,217)	(4,217)	(4,217)	(4,217)	(4,217)	(4,217)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400099	Manvel Public School	(723)	898	(975)	(299)	(167)	(3,542)	(2,169)	30,555	29,314	76,767	92,724	24,353	25,084	22,648	16,734	3,905	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400100	Maple Valley School District	(1,175)	(3,625)	2,188	(855)	2,659	(5,129)	51,883	(34,053)	(5,997)	1,967	(825)	1,035	887	(3,344)	361	236	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400101	North Border School District # 100	841	(5,116)	(2,097)	(2,707)	2,795	(26,385)	106,287	3,876	28,036	(41,985)	12,914	10,657	12,368	(2,592)	(5,519)	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400102	Mckenzie Cty Public School #1	15,790	25,152	12,771	(18,299)	(5,929)	202,599	24,563	298,261	426,328	110,897	535,482	196,069	159,067	124,196	50,797	5,353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400103	Devils Lake Public School	14,653	5,886	(982)	8,960	7,096	(59,647)	(48,854)	196,574	(185,075)	12,742	(26,805)	(8,012)	410	(10,656)	(9,560)	1,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400104	Mt Pleasant Public Schol Dist #4	(465)	(3,852)	(1,032)	(894)	3,023	41,617	15,307	(15,065)	8,025	13,080	20,581	10,151	3,128	2,882	3,597	823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400105	Central Cass Public School District #7	3,802	389	(1,392)	(527)	(1,762)	(22,017)	15,314	184,796	62,819	36,504	152,966	51,086	53,688	35,114	11,306	1,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400106	Minlor Public School District #2	(1,439)	1,056	(1,886)	(110)	(935)	42,828	(36,745)	32,670	(3,345)	20,841	23,448	9,415	3,506	5,993	3,518	1,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400107	Mapleton Public School	4,500	5,560	1,387	3,217	(437)	(36,394)	69,204	6,744	(20,626)	3,619	13,694	6,361	9,764	(1,878)	(715)	162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400108	Linton Public School District #36	(141)	3,839	1,818	2,582	2,161	32,889	(50,096)	30,079	(13,167)	(36,411)	(29,184)	(5,200)	(9,437)	(5,011)	(7,301)	(1,745)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400109	Tioga Public School District #15	582	9,522	4,515	(3,460)	4,165	58,003	(45,972)	7,259	961	(55,937)	(40,108)	(4,777)	(13,483)	(9,195)	(10,016)	(2,637)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400114	Zeeland Public Schools	(341)	(88)	(99)	(193)	(273)	427	(6,330)	2,216	1,826	22,401	17,904	3,806	3,948	4,699	4,323	1,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400117	Garrison Public School District #51	2,981	1,858	2,221	1,258	4,017	27,382	41,171	(19,909)	34,447	(16,687)	22,799	13,311	7,280	2,558	295	(645)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400118	Kemnare Public School District #28	(1,986)	(233)	(2,212)	1,152	2,036	32,667	54,941	(24,522)	(60,618)	(15,011)	(37,803)	(3,940)	(10,304)	(15,935)	(6,964)	(660)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400119	Lewis & Clark Public Schools	(585)	(1,682)	8,883	(1,261)	(4,528)	(35,770)	68,248	(105,218)	72,075	188,967	166,147	36,351	40,566	39,375	9,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400120	Sw Special Education Unit	(328)	1,868	(1,388)	(141)	(133)	(1,485)	24,298	(11,458)	(25,431)	1,804	(11,785)	(4,466)	(1,633)	(1,978)	(1,633)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400121	North Valley Career & Technology Center	(1,551)	(271)	(546)	(397)	(393)	22,931	2,808	2,708	2,163	12,928	16,565	6,985	3,469	2,907	2,515	640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400122	Dakota Prairie Public School	2,136	(1,641)	2,214	5,835	(2,007)	38,452	(18,711)	(21,435)	(21,347)	128,178	83,891	20,770	14,615	19,299	22,776	6,431	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400123	Beach Public School District #3	(3,566)	(1,344)	4,488	5,728	3,252	55,480	42,060	(110,254)	(90,481)	53,540	(34,177)	(8,620)	(18,125)	(14,695)	4,366	2,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400124	Rollette Public School	667	997	(3,352)	1,566	1,488	(6,293)	9,477	33,001	34,581	(15,977)	26,954	10,179	10,846	6,681	(13)	(739)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400125	Drake Public School District	(921)	721	523	(2,668)	(1,388)	(45,013)	(51,287)	(371)	60,157	2,386	28,904	9,438	3,449	10,829	4,538	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400137	New Salem Almost School District #49	(291)	(3,872)	(2,110)	51	1,724	1,691	(10,829)	77,549	16,349	49,339	81,648	24,133	24,262	19,718	10,932	2,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400138	Max Public School	597	(1,288)	(456)	677	1,349	(1,388)	(5,904)	1,378	(32,236)	1,303	(19,732)	(6,523)	(6,216)	(5,244)	(1,886)	137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400139	East Central Special Education Unit	(526)	(3,548)	(4,034)	(786)	(3,617)	59,832	54,750	27,751	15,849	30,279	67,854	30,613	19,642	10,043	6,199	1,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400140	North Sargent School District #3	(1,754)	5,125	267	(2,736)	444	22,258	(77,541)	58,758	3,950	(32,024)	(17,526)	(4,065)	(5,656)	(2,955)	(5,900)	(1,610)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400141	Wahpeton Public School District 37	1,979	5,696	3,451	(2,897)	8,209	18,231	(88,657)	31,567	(56,370)	(89,11,																							



# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Main System (Concluded)

During Year Ending			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Recognition Period			5.98	5.8568	5.5110	5.4093	5.2686	5.98	5.8568	5.5110	5.4093	5.2686							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter
Political Subdivision	500025	Bowman City Park Board	\$ (373)	\$ (571)	\$ 95	\$ (2,645)	\$ 1,437	\$ 31,351	\$ (2,801)	\$ (1,725)	\$ 42,770	\$ (45,034)	\$ (6,765)	\$ 3,349	\$ (1,645)	\$ (1,007)	\$ (5,240)	(2,222)	\$ -
Political Subdivision	500028	Williston Housing Authority	(1,755)	(221)	4,869	(616)	766	907	(37,363)	(81,392)	34,726	(23,192)	(43,590)	(18,392)	(17,336)	(5,044)	(1,677)	(1,141)	-
Political Subdivision	500030	Minot Rural Fire Department	(342)	(4,013)	(205)	(431)	(301)	296	37,010	12,095	5,084	6,202	23,585	9,766	8,965	3,080	1,473	301	-
Political Subdivision	500031	Central Plains Water District	1,783	910	(267)	(2,790)	(1,334)	(28,186)	(4,735)	(17,826)	31,304	24,402	22,877	1,585	5,806	7,971	6,537	1,178	-
Political Subdivision	500033	Ransom County Soil Cons Dist	(400)	1,578	(74)	(151)	(200)	(1,734)	(29,297)	31	980	3,747	(5,758)	(4,264)	(3,236)	823	737	182	-
Political Subdivision	500038	Jamestown Regional Airport	255	(161)	(187)	(355)	(1,718)	(38,231)	(13,858)	4,494	1,413	75,743	51,938	6,413	12,979	14,643	14,128	3,775	-
Political Subdivision	500040	Fargo Park District	(9,226)	(8,734)	(24,249)	(10,882)	(10,718)	175,374	109,073	549,666	283,831	241,321	657,301	233,928	204,247	142,945	64,423	11,758	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(1,689)	5,529	(640)	(1,244)	35,079	7,505	47,560	12,096	14,619	(574,210)	(405,374)	(87,761)	(90,013)	(98,795)	(101,319)	(27,486)	-
Political Subdivision	500045	Dunseith Community Nursing Home	3,544	(14,666)	12,435	3,903	(10,146)	(45,486)	214,507	(274,092)	(25,787)	71,263	(27,010)	(12,676)	(10,689)	(16,708)	9,946	3,117	-
Political Subdivision	500047	Mercer County Soil Conservation District	(481)	(484)	3,800	(203)	(176)	19,905	(13,042)	(47,488)	37,397	5,970	7,123	924	(1,932)	3,923	3,914	294	-
Political Subdivision	500049	West Fargo Park District	(4,711)	(1,965)	(3,860)	(5,122)	(2,705)	18,023	(24,717)	103,713	61,676	45,697	109,696	34,360	32,832	27,873	12,439	2,192	-
Political Subdivision	500053	Stutsman County Housing Authority	1,701	(232)	(227)	495	(399)	2,097	30,437	3,094	(5,584)	29,953	32,245	10,968	9,608	4,935	5,225	1,509	-
Political Subdivision	500054	Grand Forks County Water Resource District	(265)	273	715	(139)	(89)	(702)	(6,984)	(13,733)	12,053	(303)	(1,026)	(1,536)	(1,214)	921	825	(22)	-
Political Subdivision	500055	Southeast Region Career & Technology Center	(431)	(111)	(125)	(490)	(208)	(80)	(7,455)	1,347	29,843	1,036	17,244	4,427	4,699	5,695	2,380	43	-
Political Subdivision	500056	Cavalier County Job Development Authority	(205)	207	(61)	(118)	(78)	826	(2,823)	896	1,076	128	297	(8)	(43)	261	82	5	-
Political Subdivision	500057	Barnes County Soil Conservation District	(496)	(158)	2,508	(188)	(128)	3,106	10,080	(45,921)	1,884	2,141	(13,504)	(5,058)	(5,730)	(3,327)	508	103	-
Political Subdivision	500059	Trall Rural Water District	2,326	(152)	385	(361)	8,103	(41,459)	33,907	12,419	20,962	(146,587)	(89,089)	(20,804)	(15,214)	(21,288)	(24,724)	(7,059)	-
Political Subdivision	500061	Ward County Water Resource District	(160)	(41)	(45)	(86)	(57)	(1,438)	(2,331)	(293)	211	(268)	(1,354)	(768)	(447)	(72)	(52)	(15)	-
Political Subdivision	500063	Southwest Water Authority	11,478	(2,165)	(4,663)	18,417	(17,996)	126,510	217,654	108,684	(83,733)	(114,935)	(10,540)	40,975	13,093	(27,660)	(30,172)	(6,776)	-
Political Subdivision	500068	Burlleigh County Council On Aging	(487)	(3,863)	1,277	(4,839)	(489)	4,185	(12,234)	82,775	7,545	28,230	57,981	18,877	18,660	13,557	5,471	1,416	-
Political Subdivision	500072	Watford City Park District	328	(3,581)	8,330	(1,423)	4,570	6,274	126,284	136,384	108,069	(489)	176,440	68,782	64,697	33,909	8,846	206	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(437)	(935)	123	(271)	(196)	(561)	(2,669)	(838)	2,230	2,607	1,556	(88)	161	755	607	121	-
Political Subdivision	500081	Ramsey County Housing Authority	(916)	(1,235)	499	(1,797)	(147)	11,571	191	11,376	(12,408)	6,179	2,757	2,241	520	(381)	70	307	-
Political Subdivision	500082	Grand Forks Public Library	(2,243)	(856)	(2,204)	(2,550)	(6,495)	53,441	(24,497)	30,223	5,940	291,777	246,388	63,918	56,151	57,374	54,043	14,542	-
Political Subdivision	500084	Roslette County Soil Conservation District	33	(50)	(99)	15	(73)	(3,468)	(250)	926	(1,903)	2,514	504	(352)	219	191	320	126	-
Political Subdivision	500085	Jamestown Parks And Recreation District	(702)	(963)	(4,272)	(1,035)	(1,921)	19,995	24,563	136,351	224,193	70,064	266,681	85,348	81,605	66,438	29,817	3,473	-
Political Subdivision	500091	Ramsey County Water Resource District	(80)	80	(40)	(268)	(49)	501	(1,206)	10,283	1,634	(81)	5,134	1,966	1,921	1,176	76	(5)	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	742	(364)	(434)	(791)	(524)	(26,755)	30,577	17,686	(9,409)	(116)	6,229	2,019	5,541	(405)	(891)	(35)	-
Political Subdivision	500108	North Dakota Firefighters Association	(831)	(221)	4,487	(2,926)	(281)	1,610	(9,477)	(53,734)	30,054	23,483	10,512	(1,044)	(935)	4,852	6,457	1,182	-
Political Subdivision	500109	James River Valley Library System	1,493	(1,339)	1,297	(506)	611	20,177	38,370	(21,502)	4,085	6,777	14,404	8,290	3,833	208	1,690	383	-
Political Subdivision	500110	Grand Forks Park District	(644)	13,520	1,764	(1,779)	(438)	184,481	(45,817)	75,777	130,031	83,051	202,982	78,073	48,733	46,581	25,382	4,213	-
Political Subdivision	500111	McIntosh County Housing Authority	(167)	(45)	(50)	(89)	(59)	(1,867)	(1,250)	(358)	(1,720)	(431)	(2,469)	(1,056)	(691)	(465)	(232)	(25)	-
School District	500113	Lonetree Special Education Unit	(313)	(1,044)	(115)	(220)	(144)	3,703	3,250	5,930	1,605	(1,617)	3,349	1,909	1,298	462	(229)	(91)	-
School District	500114	Roughrider Education Services Program (RESP)	(190)	112	(46)	156	(45)	16,909	(9,109)	(1,069)	(1,922)	(2,234)	(3,583)	242	(2,278)	(864)	(569)	(114)	-
Political Subdivision	500116	Western Area Water Supply Authority	(4,644)	(3,796)	2,835	9,606	4,787	290,561	74,629	(37,625)	(83,474)	83,865	78,733	55,808	7,220	(55)	11,238	4,522	-
Political Subdivision	500118	Crosby Park District	-	-	8,501	2,745	(1,807)	-	-	64,474	(38,993)	35,678	37,845	12,970	12,970	6,493	3,686	1,726	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	216	(1,781)	(2,541)	1,407	(223)	21,840	30,577	(8,559)	(22,404)	34,363	22,113	9,117	4,795	1,568	4,893	1,740	-
Political Subdivision	500121	Devils Lake Park Board	(582)	(4,927)	(490)	(1,299)	(2,689)	101,274	159,265	9,538	(13,600)	(19,398)	42,268	37,550	17,274	(6,108)	(5,321)	(1,127)	-
Political Subdivision	500122	North Central Soil Conservation District	-	(4,918)	1,863	(553)	(1,433)	-	63,624	(14,628)	3,047	31,931	39,074	13,958	12,520	5,065	5,978	1,553	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	(73)	(196)	438	-	42,944	22,702	(90,614)	(39,342)	(5,176)	(5,176)	(8,979)	(15,415)	(4,596)	-	-
Political Subdivision	500125	Wahpeton Park Board	-	-	(22,753)	(1,069)	654	-	413,484	(6,497)	(34,398)	145,924	63,096	63,096	28,427	(6,976)	(1,719)	-	-
State	030500	Tobacco Prevention/Control Committee	(6,768)	(5,579)	46,838	-	-	227,235	44,810	(545,132)	-	-	(178,469)	(47,588)	(84,677)	(46,204)	-	-	-
City	200047	City Of Bottineau	-	-	-	(5,419)	(448)	-	-	-	423,915	32,117	289,422	83,377	83,377	83,377	37,677	1,614	-
Political Subdivision	500126	City Of Bottineau Park Board	-	-	-	(1,969)	95	-	-	-	126,946	(5,865)	74,094	22,009	22,009	8,362	(2,955)	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	-	-	-	(757)	581	-	-	-	21,914	(26,532)	(7,690)	(1,015)	(1,015)	(3,324)	(1,321)	-	-
City	200043	City of Dickinson	-	-	-	-	(112,475)	-	-	-	-	3,386,354	2,652,485	621,394	621,394	621,394	621,394	166,909	-
City	200092	City of Minot	-	-	-	-	(116,863)	-	-	-	-	2,641,249	2,045,248	479,138	479,138	479,138	479,138	128,696	-
City	200007	City of Beulah	-	-	-	-	(2,850)	-	-	-	-	43,789	33,169	7,770	7,770	7,770	7,770	2,089	-
City	200123	City of Grenora	-	-	-	-	(3,754)	-	-	-	-	156,071	123,407	28,910	28,910	28,910	28,910	7,767	-
County	300041	Sargent County	-	-	-	-	(26,343)	-	-	-	-	649,313	504,728	118,242	118,242	118,242	118,242	31,760	-
School District	400154	Sargent Central Public School District #6	-	-	-	-	(5,047)	-	-	-	-	321,206	256,151	60,008	60,008	60,008	60,008	16,119	-
School District	400155	Fairmount Public School	-	-	-	-	(2,093)	-	-	-	-	119,543	95,158	22,292	22,292	22,292	22,292	5,990	-
Political Subdivision	500127	Bottineau County Water Resource District	-	-	-	-	4,035	-	-	-	-	-	3,269	766	766	766	766	205	-
Political Subdivision	500128	Logan County Soil Conservation District	-	-	-	-	(2,490)	-	-	-	-	64,723	50,421	11,812	11,812	11,812	11,812	3,173	-
Political Subdivision	500129	Park District - City of New Rockford	-	-	-	-	(773)	-	-	-	-	56,391	45,061	10,557	10,557	10,557	10,557	2,833	-
Political Subdivision	500131	Minot Park District	-	-	-	-	(26,169)	-	-	-	-	539,102							

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Judges

			During Year Ending Recognition Period										Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019							
			3.38	3.92	4.2897	4.4649	4.3537	3.38	3.92	4.2897	4.4649	4.3537							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter
State	018000	ND Supreme Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Judges System			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Public Safety with Prior Main System Service

During Year Ending			2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Recognition Period			5.97	5.8647	5.7816	5.8355	5.9581	5.97	5.8647	5.7816	5.8355	5.9581							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter
State	012500	Attorney General's Office	\$ (12,896)	\$ 58,880	\$ (4,344)	\$ 16,890	\$ 8,565	\$ (160,908)	\$ (349,178)	\$ (39,926)	\$ (102,860)	\$ (141,370)	\$ (308,861)	\$ (122,417)	\$ (87,482)	\$ (43,007)	\$ (34,600)	(21,355)	\$ -
State of ND	054000	Adjutant General ND National Guard	(284)	8,241	(3,952)	(1,307)	2,363	-	216,802	9,364	(19,978)	(42,263)	26,965	28,964	23,770	(9,612)	(9,742)	(6,415)	-
City	200010	City Of Cavalier	3,945	1,496	2,479	945	(1,688)	(31,598)	(7,686)	(7,646)	(631)	(8,065)	(16,858)	(8,025)	(3,392)	(2,280)	(1,593)	(1,568)	-
City	200016	City Of Ellendale	1,136	1,119	(638)	533	409	(17,507)	(2,771)	329	(3,339)	(3,149)	(7,458)	(3,937)	(1,236)	(984)	(861)	(440)	-
City	200028	City Of Thompson	3,746	4,328	(813)	797	(145)	(28,516)	-	8,898	(1,606)	(1,567)	(714)	(2,315)	1,610	669	(401)	(277)	-
City	200029	City Of Williston	11,400	23,445	17,579	(21,355)	13,782	(22,058)	(254,880)	(24,029)	740,973	(48,529)	365,647	75,174	82,244	116,615	97,201	(5,587)	-
City	200030	City Of Bowman	(1,787)	3,357	1,904	(523)	912	8,413	(36,119)	(8,117)	737	(2,208)	(13,268)	(5,766)	(6,088)	(1,019)	(189)	(206)	-
City	200070	City Of Powers Lake	(1,127)	2,355	(1,483)	352	1,685	22,179	(25,619)	(393)	(7,227)	(13,865)	(19,531)	(4,092)	(6,976)	(3,474)	(3,029)	(1,960)	-
City	200094	City of West Fargo	-	-	-	-	(145,777)	-	-	-	-	805,919	549,345	110,797	110,797	110,797	110,797	106,157	-
City	200103	City Of Burlington	1,163	2,307	(686)	728	554	(14,103)	(6,694)	(237)	(2,235)	(5,960)	(9,429)	(4,173)	(1,972)	(1,289)	(1,124)	(871)	-
County	300001	Adams County	5,016	1,879	(1,374)	672	7,083	(13,559)	2,977	801	(3,026)	(28,049)	(19,113)	(4,581)	(3,305)	(3,998)	(3,858)	(3,371)	-
County	300003	Benson County	(15,940)	3,566	(1,116)	(600)	2,313	76,576	(32,833)	1,164	(7,864)	(6,397)	(8,396)	2,735	(6,443)	(2,130)	(1,899)	(659)	-
County	300006	Bowman County	(1,947)	2,840	(1,350)	178	(1,624)	11,770	(39,436)	(139)	(25,022)	5,343	(23,988)	(8,533)	(9,287)	(3,832)	(2,935)	599	-
County	300009	Cass County	-	(298,174)	(28,416)	38,267	45,569	-	1,616,455	(11,078)	(240,993)	(230,622)	112,910	152,152	121,740	(71,139)	(60,085)	(29,758)	-
County	300013	Dunn County	(6,072)	32,465	(348)	(9,904)	21,640	129,047	(161,946)	(15,370)	(10,859)	(38,905)	(56,764)	(11,273)	(28,266)	(8,579)	(5,871)	(2,775)	-
County	300016	Foster County	-	-	-	-	(11,362)	-	-	-	-	36,514	20,931	4,221	4,221	4,221	4,221	4,047	-
County	300020	Griggs County	2,216	1,761	(871)	153	(181)	(38,297)	(16,293)	(540)	(8,725)	(4,520)	(20,707)	(10,841)	(4,644)	(2,450)	(2,016)	(756)	-
County	300027	Mckenzie County	23,193	25,273	(41,415)	(4,675)	18,376	228,067	11,020	70,684	58,505	(53,216)	72,836	55,453	13,793	7,333	1,857	(5,600)	-
County	300028	McLean County	8,374	15,276	(3,630)	3,394	5,274	(15,078)	(115,578)	27,710	(20,931)	(38,814)	(60,832)	(22,661)	(19,256)	(5,379)	(8,141)	(5,395)	-
County	300044	Slope County	(1,000)	2,284	3,814	4,853	777	18,992	(19,971)	(9,748)	(3,058)	(2,633)	(5,920)	(1,125)	(3,638)	(804)	(57)	(296)	-
County	300045	Stark County	21,264	32,021	5,566	14,819	6,488	(93,393)	(117,516)	(16,083)	(76,928)	(47,876)	(119,226)	(45,706)	(32,014)	(19,012)	(15,841)	(6,653)	-
County	300051	Ward County	9,950	110,261	15,474	(18,525)	8,950	(148,385)	(219,327)	9,995	(101,586)	(240,805)	(316,804)	(96,184)	(71,173)	(56,052)	(56,110)	(37,285)	-
County	300053	Williams County	(10,507)	63,981	35,459	(14,506)	57,253	88,355	(441,409)	4,362	(163,347)	(46,855)	(196,441)	(73,554)	(77,494)	(23,348)	(23,718)	1,673	-
Political Subdivision	500041	Bismarck Rural Fire Protection	-	-	-	-	(49,487)	-	-	-	-	157,892	90,210	18,195	18,195	18,195	18,195	17,430	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	-	-	4,422	-	-	-	-	-	3,680	742	742	742	742	712	-
Total Public Safety with Prior Main System Service System			\$ 39,843	\$ 98,961	\$ (8,161)	\$ 11,186	\$ (3,849)	\$ (3)	\$ (2)	\$ 1	\$ -	\$ -	\$ 38,214	\$ 23,250	\$ 14,446	\$ 184	\$ 943	\$ (609)	\$ -

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

The sum of the values by employer differ from the System totals due to rounding.

The recognition period for National Guard in 2015 was 2.14 years.

# Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions\*

## Public Safety without Prior Main System Service

		During Year Ending Recognition Period					Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions												
		2015	2016	2017	2018	2019	2015	2016	2017	2018	2019								
		6.53	5.4025	4.8165	4.7417	5.3789	6.53	5.4025	4.8165	4.7417	5.3789								
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2020	2021	2022	2023	2024	Thereafter	
City	200027	City of Mandan	\$ -	\$ -	\$ (14,080)	\$ 2,663	\$ 24,863	\$ -	\$ -	\$ (87,986)	\$ 9,472	\$ 35,306	\$ 17,507	\$ (7,446)	\$ (3,557)	\$ 13,085	\$ 11,186	\$ 4,239	\$ -
City	200043	City of Dickinson	-	-	-	-	(80,964)	-	-	-	-	(348,776)	(349,846)	(79,894)	(79,894)	(79,894)	(79,894)	(30,270)	-
City	200097	City Of Devils Lake	4,910	(101)	1,401	(1,734)	9,726	(11,430)	691	9,640	(23,460)	63,187	47,577	9,645	9,626	9,613	13,555	5,138	-
City	200118	City of Berthold	(137)	435	(286)	73	694	(1,858)	821	420	(970)	4,006	3,221	638	646	733	874	330	-
County	300002	Barnes County	(1,422)	(3,711)	(5,212)	198	10,582	4,331	2,180	12,137	(3,780)	68,137	64,907	15,480	15,175	14,073	14,635	5,544	-
County	300030	Morton County	2,962	6,907	23,679	2,096	31,004	7,408	(3,042)	52,993	21,837	148,165	192,050	56,578	52,488	37,055	33,310	12,619	-
County	300040	Rolette County	1,584	(3,518)	(2,125)	(2,688)	7,823	1,550	(649)	12,797	(3,100)	57,244	53,299	12,801	12,626	11,193	12,097	4,582	-
County	300041	Sargent County	-	-	-	-	(7,667)	-	-	-	-	(27,269)	(28,441)	(6,495)	(6,495)	(6,495)	(6,495)	(2,461)	-
Total Public Safety without Prior Main System Service System		\$ 7,897	\$ 12	\$ 3,377	\$ 608	\$ (3,939)	\$ 1	\$ 1	\$ 1	\$ (1)	\$ -	\$ 274	\$ 1,307	\$ 615	\$ (637)	\$ (732)	\$ (279)	\$ -	-

\*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.  
The sum of the values by employer differ from the System totals due to rounding.

## SECTION F

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### GLOSSARY OF TERMS

## Glossary of Terms

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<b><i>Actuarial Accrued Liability (AAL)</i></b>	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
<b><i>Actuarial Assumptions</i></b>	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
<b><i>Accrued Service</i></b>	Service credited under the system which was rendered before the date of the actuarial valuation.
<b><i>Actuarial Cost Method</i></b>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
<b><i>Actuarial Equivalent</i></b>	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
<b><i>Actuarial Gain (Loss)</i></b>	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
<b><i>Actuarial Present Value (APV)</i></b>	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
<b><i>Actuarial Valuation</i></b>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<b><i>Actuarial Valuation Date</i></b>	The date as of which an actuarial valuation is performed.
<b><i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i></b>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

## Glossary of Terms

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<b><i>Amortization Method</i></b>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<b><i>Amortization Payment</i></b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b><i>Cost-of-Living Adjustments</i></b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b><i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i></b>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<b><i>Covered-Employee Payroll</i></b>	The payroll of employees that are provided with pensions through the pension plan.
<b><i>Deferred Inflows and Outflows</i></b>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<b><i>Deferred Retirement Option Program (DROP)</i></b>	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
<b><i>Discount Rate</i></b>	<p>For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:</p> <ol style="list-style-type: none"><li>1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>

## Glossary of Terms

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<b><i>Entry Age Actuarial Cost Method (EAN)</i></b>	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
<b><i>Fiduciary Net Position</i></b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<b><i>GASB</i></b>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<b><i>Long-Term Expected Rate of Return</i></b>	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
<b><i>Money-Weighted Rate of Return</i></b>	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 67, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.
<b><i>Multiple-Employer Defined Benefit Pension Plan</i></b>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<b><i>Municipal Bond Rate</i></b>	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
<b><i>Net Pension Liability (NPL)</i></b>	The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.
<b><i>Non-Employer Contributing Entities</i></b>	Non-employer contributing entities are entities that make contributions to a pension plan that is use to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.
<b><i>Normal Cost</i></b>	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.



## Glossary of Terms

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<b><i>Other Postemployment Benefits (OPEB)</i></b>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
<b><i>Real Rate of Return</i></b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b><i>Service Cost</i></b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b><i>Total Pension Expense</i></b>	<p>The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</p> <ol style="list-style-type: none"><li>1. Service Cost</li><li>2. Interest on the Total Pension Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Employee Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. Pension Plan Administrative Expense</li><li>7. Other Changes in Plan Fiduciary Net Position</li><li>8. Recognition of Outflow (Inflow) of Resources due to Liabilities</li><li>9. Recognition of Outflow (Inflow) of Resources due to Assets</li></ol>
<b><i>Total Pension Liability (TPL)</i></b>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<b><i>Unfunded Actuarial Accrued Liability (UAAL)</i></b>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<b><i>Valuation Assets</i></b>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.