

North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68
Accounting and Financial Reporting for
Pensions for June 30, 2020





January 21, 2021

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, 2020, 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.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report does not fully reflect the recent and still developing impact of COVID-19, which is likely to influence demographic experience and economic expectations, at least in the short term. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

Bonita J. Wurst and Abra Hill 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,

Gabriel, Roeder, Smith & Company

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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, 2020 actuarial valuation report.



Table of Contents

	<u>Page</u>
Section A	Executive Summary
	Executive Summary..... 1
	Discussion..... 2
Section 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
Section C	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
Section D	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
Section E	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
Section F	Glossary of Terms..... 1

SECTION A

EXECUTIVE SUMMARY

Executive Summary

As of June 30, 2020

Actuarial Valuation Date	July 1, 2020
Measurement Date of the Net Pension Liability	July 1, 2020
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2020
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2021

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	12,748	60	125	12	12,945
- Inactive, Nonretired Members	13,383	1	336	123	13,843
- Active Members	23,487	57	745	200	24,489
- Total	49,618	118	1,206	335	51,277
Covered Payroll	\$ 1,103,120,694	\$ 8,438,678	\$ 45,383,846	\$ 10,824,717	\$ 1,167,767,935
Net Pension Liability					
Total Pension Liability	\$ 6,157,520,698	\$ 63,768,454	\$ 139,828,360	\$ 18,682,804	\$ 6,379,800,316
Plan Fiduciary Net Position	3,011,499,294	56,273,160	74,280,460	12,298,225	3,154,351,139
Net Pension Liability	\$ 3,146,021,404	\$ 7,495,294	\$ 65,547,900	\$ 6,384,579	\$ 3,225,449,177
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	48.91 %	88.25 %	53.12 %	65.83 %	49.44 %
Net Pension Liability as a Percentage of Covered Payroll	285.19 %	88.82 %	144.43 %	58.98 %	276.21 %
Development of the Single Discount Rate					
Single Discount Rate, Beginning of Year	7.50 %	7.50 %	7.50 %	7.50 %	7.50 %
Single Discount Rate, End of Year	4.64 %	4.64 %	4.64 %	4.64 %	4.64 %
Long-Term Expected Rate of Investment Return	7.00 %	7.00 %	7.00 %	7.00 %	7.00 %
Long-Term Municipal Bond Rate*	2.45 %	2.45 %	2.45 %	2.45 %	2.45 %
Last year ending June 30 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2057	2057	2057	2057	2057
Total Pension Expense	\$ 560,379,958	\$ 4,467,983	\$ 13,876,888	\$ 2,033,945	\$ 580,758,774

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**
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 12,243,142	\$ 499,845	\$ 1,406,309	\$ 240,789	\$ 14,390,085
Changes in assumptions	1,686,466,075	13,688,516	48,919,039	6,548,811	1,755,622,441
Net difference between projected and actual earnings on pension plan investments	101,537,637	1,834,771	2,451,052	408,222	106,231,682
Total	\$ 1,800,246,854	\$ 16,023,132	\$ 52,776,400	\$ 7,197,822	\$ 1,876,244,208
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 159,411,865	\$ 915,966	\$ 1,122,057	\$ 430,349	\$ 161,880,237
Changes in assumptions	278,814,517	2,115,928	6,762,610	622,971	288,316,026
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 438,226,382	\$ 3,031,894	\$ 7,884,667	\$ 1,053,320	\$ 450,196,263

*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 26, 2020. 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.



Discussion

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, 2020.

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

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

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, 2020 and a measurement date of July 1, 2020.

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 7.00%; the municipal bond rate is 2.45% (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 4.64%.

SECTION B

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, 2020

A. Expense			Public Safety		Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 126,957,113	\$ 1,694,780	\$ 5,116,501	\$ 1,371,155	\$ 135,139,549
2. Interest on the Total Pension Liability	307,082,345	3,285,140	6,005,848	755,677	317,129,010
3. Current-Period Benefit Changes	-	-	-	-	-
4. Employee Contributions (made negative for addition here) ¹	(87,603,459)	(673,310)	(2,806,609)	(1,212,876)	(92,296,254)
5. Projected Earnings on Plan Investments (made negative for addition here)	(220,497,819)	(4,122,139)	(5,213,884)	(819,747)	(230,653,589)
6. Pension Plan Administrative Expense	2,639,036	11,752	62,343	16,628	2,729,759
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	245,313	-	(242,733)	-	2,580
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	388,806,432	3,492,698	10,147,209	1,805,969	404,252,308
9. Recognition of Outflow (Inflow) of Resources due to Assets	42,750,997	779,062	808,213	117,139	44,455,411
10. Total Pension Expense	\$ 560,379,958	\$ 4,467,983	\$ 13,876,888	\$ 2,033,945	\$ 580,758,774

¹ Includes repurchases of service credit.

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.



Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2020

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*	243,001	522	7,399	1,892
2. Total plan membership (active employees and inactive employees)	49,618	118	1,206	335
3. Average of the expected remaining service lives (1./2.)	4.8974	4.4255	6.1352	5.6463

**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, 2020

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	\$ 14,390,085	\$ 161,880,237	\$ (147,490,152)
2. Assumption Changes	1,755,622,441	288,316,026	1,467,306,415
3. Net Difference between projected and actual earnings on pension plan investments	106,231,682	-	106,231,682
4. Total	\$ 1,876,244,208	\$ 450,196,263	\$ 1,426,047,945

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
2021	420,910,545
2022	364,672,382
2023	298,217,783
2024	331,673,903
2025	9,412,972
Thereafter	1,160,360
Total	\$ 1,426,047,945

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, 2020

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	\$ 12,243,142	\$ 159,411,865	\$ (147,168,723)
2. Assumption Changes	1,686,466,075	278,814,517	1,407,651,558
3. Net Difference between projected and actual earnings on pension plan investments	101,537,637	-	101,537,637
4. Total	\$ 1,800,246,854	\$ 438,226,382	\$ 1,362,020,472

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
2021	\$ 405,654,306
2022	350,487,985
2023	284,934,039
2024	320,944,142
2025	-
Thereafter	-
Total	\$ 1,362,020,472

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	\$ 499,845	\$ 915,966	\$ (416,121)
2. Assumption Changes	13,688,516	2,115,928	11,572,588
3. Net Difference between projected and actual earnings on pension plan investments	1,834,771	-	1,834,771
4. Total	\$ 16,023,132	\$ 3,031,894	\$ 12,991,238

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
2021	\$ 3,138,553
2022	3,421,547
2023	4,291,911
2024	2,139,227
2025	-
Thereafter	-
Total	\$ 12,991,238



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, 2020

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	\$ 1,406,309	\$ 1,122,057	\$ 284,252
2. Assumption Changes	48,919,039	6,762,610	42,156,429
3. Net Difference between projected and actual earnings on pension plan investments	2,451,052	-	2,451,052
4. Total	\$ 52,776,400	\$ 7,884,667	\$ 44,891,733

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
2021	\$ 10,381,489
2022	9,589,539
2023	7,856,230
2024	7,321,585
2025	8,582,530
Thereafter	1,160,360
Total	\$ 44,891,733

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	\$ 240,789	\$ 430,349	\$ (189,560)
2. Assumption Changes	6,548,811	622,971	5,925,840
3. Net Difference between projected and actual earnings on pension plan investments	408,222	-	408,222
4. Total	\$ 7,197,822	\$ 1,053,320	\$ 6,144,502

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
2021	\$ 1,736,197
2022	1,173,311
2023	1,135,603
2024	1,268,949
2025	830,442
Thereafter	-
Total	\$ 6,144,502



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 (2021-2026)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026	
2014	\$ 25,782,859	Varies by Plan	\$ 37,094	\$ 22,478,901	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,395,805	Varies by Plan	7,304	2,811,110	796,903	780,488	7,304	-	-	-	-	-	-
2016	(7,658,109)	Varies by Plan	(957,437)	(4,110,657)	(1,370,219)	(1,219,796)	(957,437)	-	-	-	-	-	-
2017	(3,612,020)	Varies by Plan	(501,052)	(1,555,484)	(777,742)	(777,742)	(377,412)	(123,640)	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	(28,920,042)	(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	(130,863,512)	-	(40,015,936)	(40,015,936)	(40,015,936)	(40,015,936)	(39,949,385)	(10,882,255)	-	-	-
2020	17,186,876	Varies by Plan	13,707,493	-	-	3,479,383	3,479,383	3,479,383	3,479,383	3,073,246	176,203	19,895	19,895
Total			(147,490,152)	7,481,952	(50,343,030)	(49,794,539)	(49,968,922)	(48,605,180)	(41,303,139)	(7,809,009)	176,203	19,895	19,895

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2021-2026)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026	
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	(17,889)	(51,596,982)	(12,391,929)	(12,142,840)	(17,889)	-	-	-	-	-	-
2016	108,139,418	Varies by Plan	15,927,669	55,260,309	18,420,103	18,531,337	15,927,669	-	-	-	-	-	-
2017	741,491,982	Varies by Plan	202,137,334	269,677,324	134,838,662	134,838,662	133,683,255	68,454,079	-	-	-	-	-
2018	125,224,437	Varies by Plan	55,746,519	23,159,306	23,159,306	23,159,306	23,037,121	9,550,092	-	9,550,092	-	-	-
2019	(464,473,143)	Varies by Plan	(288,298,137)	-	(88,087,503)	(88,087,503)	(88,087,503)	(88,087,503)	(87,506,494)	-	(24,616,637)	-	-
2020	1,859,558,804	Varies by Plan	1,481,810,919	-	-	377,747,885	377,747,885	377,747,885	377,747,885	-	338,190,030	9,236,769	1,140,465
Total			1,467,306,415	296,499,957	75,938,639	454,046,847	462,412,723	381,151,582	299,791,483	313,573,393	9,236,769	1,140,465	1,140,465

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2021-2026)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026	
2014	\$ (159,724,630)	5.00	\$ -	\$ (159,724,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	101,333,015	5.00	-	81,066,408	20,266,607	-	-	-	-	-	-	-	-
2016	179,943,347	5.0000	-	107,966,007	35,988,669	35,988,671	-	-	-	-	-	-	-
2017	(118,296,196)	5.0000	(23,659,236)	(47,318,480)	(23,659,240)	(23,659,240)	(23,659,236)	-	-	-	-	-	-
2018	(38,017,285)	5.0000	(15,206,914)	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	-	-	-	-	-
2019	69,099,597	5.0000	41,459,759	-	13,819,919	13,819,919	13,819,919	13,819,919	13,819,919	13,819,921	-	-	-
2020	129,547,591	5.0000	103,638,073	-	-	25,909,518	25,909,518	25,909,518	25,909,518	25,909,518	25,909,519	-	-
Total			106,231,682	(25,614,152)	38,812,498	44,455,411	8,466,744	32,125,980	39,729,439	25,909,519	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Increase (Decrease) in Pension Expense Arising from All Sources										
			Total Deferred (2021-2026)	Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026	
2014	\$ (133,941,771)	Varies by Type	\$ 37,094	\$ (137,245,729)	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	29,579,180	Varies by Type	(10,585)	32,280,536	8,671,581	(11,362,352)	(10,585)	-	-	-	-	-	-
2016	280,424,656	Varies by Type	14,970,232	159,115,659	53,038,553	53,300,212	14,970,232	-	-	-	-	-	-
2017	619,583,766	Varies by Type	177,977,046	220,803,360	110,401,680	110,401,680	109,646,607	68,330,439	-	-	-	-	-
2018	21,861,356	Varies by Type	11,619,563	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	(377,701,890)	-	(114,283,520)	(114,283,520)	(114,283,520)	(114,283,520)	(113,635,958)	(35,498,892)	-	-	-
2020	2,006,293,271	Varies by Type	1,599,156,485	-	-	407,136,786	407,136,786	407,136,786	407,136,786	367,172,795	9,412,972	1,160,360	1,160,360
Total			1,426,047,945	278,367,757	64,408,107	448,707,719	420,910,545	364,672,382	298,217,783	331,673,903	9,412,972	1,160,360	1,160,360



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

Main System

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ 24,957,025	5.70	\$ -	\$ 21,892,125	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	4,235,236	5.98	-	2,832,936	708,234	694,066	-	-	-	-	-	-	-
2016	(10,881,976)	5.8568	(1,591,941)	(5,574,021)	(1,858,007)	(1,858,007)	(1,591,941)	-	-	-	-	-	-
2017	(812,730)	5.5110	(222,834)	(294,948)	(147,474)	(147,474)	(147,474)	(75,360)	-	-	-	-	-
2018	(63,290,278)	5.4093	(28,189,465)	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(4,788,923)	-	-	-	-
2019	(208,589,919)	5.2686	(129,407,625)	-	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(10,634,184)	-	-	-
2020	15,384,504	4.8974	12,243,142	-	-	3,141,362	3,141,362	3,141,362	3,141,362	2,819,056	-	-	-
Total			(147,168,723)	7,155,821	(49,523,765)	(49,461,471)	(49,889,471)	(48,225,416)	(41,238,708)	(7,815,128)	-	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ -	5.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(72,748,598)	5.98	-	(48,661,268)	(12,165,317)	(11,922,013)	-	-	-	-	-	-	-
2016	108,344,338	5.8568	15,849,853	55,496,691	18,498,897	18,498,897	15,849,853	-	-	-	-	-	-
2017	718,062,723	5.5110	196,877,659	260,592,532	130,296,266	130,296,266	130,296,266	66,581,393	-	-	-	-	-
2018	121,297,818	5.4093	54,025,998	22,423,940	22,423,940	22,423,940	22,423,940	22,423,940	9,178,118	-	-	-	-
2019	(449,416,313)	5.2686	(278,814,517)	-	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)	-	-	-
2020	1,783,984,276	4.8974	1,419,712,565	-	-	364,271,711	364,271,711	364,271,711	364,271,711	326,897,432	-	-	-
Total			1,407,651,558	289,851,895	73,752,888	438,267,903	447,540,872	367,976,146	288,148,931	303,985,609	-	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ (154,875,241)	5.00	\$ -	\$ (154,875,241)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	98,213,520	5.00	-	78,570,812	19,642,708	-	-	-	-	-	-	-	-
2016	173,740,466	5.0000	-	104,244,279	34,748,093	34,748,094	-	-	-	-	-	-	-
2017	(113,671,753)	5.0000	(22,734,349)	(45,468,702)	(22,734,351)	(22,734,351)	(22,734,349)	-	-	-	-	-	-
2018	(36,432,804)	5.0000	(14,573,121)	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,560)	-	-	-	-	-
2019	66,250,781	5.0000	39,750,469	-	13,250,156	13,250,156	13,250,156	13,250,156	13,250,157	-	-	-	-
2020	123,868,297	5.0000	99,094,638	-	-	24,773,659	24,773,659	24,773,659	24,773,659	24,773,661	-	-	-
Total			101,537,637	(24,815,413)	37,620,045	42,750,997	8,002,905	30,737,255	38,023,816	24,773,661	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ (129,918,216)	Varies by Type	\$ -	\$ (132,983,116)	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	29,700,158	Varies by Type	-	32,742,480	8,185,625	(11,227,947)	-	-	-	-	-	-	-
2016	271,202,828	Varies by Type	14,257,912	154,166,949	51,388,983	51,388,984	14,257,912	-	-	-	-	-	-
2017	603,578,240	Varies by Type	173,920,476	214,828,882	107,414,441	107,414,441	107,414,443	66,506,033	-	-	-	-	-
2018	21,574,736	Varies by Type	11,263,412	3,437,108	3,437,108	3,437,108	3,437,108	3,437,109	4,389,195	-	-	-	-
2019	(591,755,451)	Varies by Type	(368,471,673)	-	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,888)	(33,546,007)	-	-	-
2020	1,923,237,077	Varies by Type	1,531,050,345	-	-	392,186,732	392,186,732	392,186,732	392,186,732	354,490,149	-	-	-
Total			1,362,020,472	272,192,303	61,849,168	431,557,429	405,654,306	350,487,985	284,934,039	320,944,142	-	-	-



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 (2021-2025)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ 340,738	3.38	\$ -	\$ 340,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(75,927)	3.92	-	(75,927)	-	-	-	-	-	-	-	-	-
2016	(1,055,087)	4.3761	-	(723,306)	(241,102)	(90,679)	-	-	-	-	-	-	-
2017	(2,410,397)	4.2897	(162,785)	(1,123,806)	(561,903)	(561,903)	(162,785)	-	-	-	-	-	-
2018	(1,556,919)	4.4649	(510,813)	(348,702)	(348,702)	(348,702)	(348,702)	(162,111)	-	-	-	-	-
2019	(448,314)	4.3537	(242,368)	-	(102,973)	(102,973)	(102,973)	(102,973)	(36,422)	-	-	-	-
2020	645,764	4.4255	499,845	-	-	145,919	145,919	145,919	145,919	62,088	-	-	-
Total			(416,121)	(1,931,003)	(1,254,680)	(958,338)	(468,541)	(119,165)	109,497	62,088	-	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(1,931,030)	3.92	-	(1,931,030)	-	-	-	-	-	-	-	-	-
2016	(780,206)	4.3761	-	(534,864)	(178,288)	(67,054)	-	-	-	-	-	-	-
2017	6,201,124	4.2897	418,784	2,891,170	1,445,585	1,445,585	418,784	-	-	-	-	-	-
2018	761,957	4.4649	249,992	170,655	170,655	170,655	170,655	79,337	-	-	-	-	-
2019	(3,913,886)	4.3537	(2,115,928)	-	(898,979)	(898,979)	(898,979)	(898,979)	(317,970)	-	-	-	-
2020	16,820,569	4.4255	13,019,740	-	-	3,800,829	3,800,829	3,800,829	3,800,829	1,617,253	-	-	-
Total			11,572,588	595,931	538,973	4,451,036	3,491,289	2,981,187	3,482,859	1,617,253	-	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ (3,029,943)	5.00	\$ -	\$ (3,029,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	1,880,585	5.00	-	1,504,468	376,117	-	-	-	-	-	-	-	-
2016	3,316,272	5.0000	-	1,989,762	663,254	663,256	-	-	-	-	-	-	-
2017	(2,218,591)	5.0000	(443,719)	(887,436)	(443,718)	(443,718)	(443,719)	-	-	-	-	-	-
2018	(700,149)	5.0000	(280,059)	(140,030)	(140,030)	(140,030)	(140,030)	(140,029)	-	-	-	-	-
2019	1,198,331	5.0000	718,999	-	239,666	239,666	239,666	239,666	239,667	-	-	-	-
2020	2,299,438	5.0000	1,839,550	-	-	459,888	459,888	459,888	459,888	459,886	-	-	-
Total			1,834,771	(563,179)	695,289	779,062	115,805	559,525	699,555	459,886	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025		
2014	\$ (2,689,205)	Varies by Type	\$ -	\$ (2,689,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(126,372)	Varies by Type	-	(502,489)	376,117	-	-	-	-	-	-	-	-
2016	1,480,979	Varies by Type	-	731,592	243,864	505,523	-	-	-	-	-	-	-
2017	1,572,136	Varies by Type	(187,720)	879,928	439,964	439,964	(187,720)	-	-	-	-	-	-
2018	(1,495,111)	Varies by Type	(540,880)	(318,077)	(318,077)	(318,077)	(318,077)	(222,803)	-	-	-	-	-
2019	(1,495,111)	Varies by Type	(1,639,297)	-	(762,286)	(762,286)	(762,286)	(762,286)	(114,725)	-	-	-	-
2020	19,765,771	Varies by Type	15,359,135	-	-	4,406,636	4,406,636	4,406,636	4,406,636	2,139,227	-	-	-
Total			12,991,238	(1,898,251)	(20,418)	4,271,760	3,138,553	3,421,547	4,291,911	2,139,227	-	-	-



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 (2021-2026)	Recognized in Year Ending June 30								
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
2014	\$ 167,797	Varies by Plan*	\$ 12,430	\$ 37,013	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -
2015	146,452	Varies by Plan*	-	(1,059)	74,879	72,632	-	-	-	-	-	-
2016	4,328,449	5.8647	638,194	2,214,153	738,051	738,051	638,194	-	-	-	-	-
2017	(357,125)	5.7816	(110,049)	(123,538)	(61,769)	(61,769)	(61,769)	(48,280)	-	-	-	-
2018	(308,824)	5.8355	(150,058)	(52,922)	(52,922)	(52,922)	(52,922)	(52,922)	(44,214)	-	-	-
2019	(1,297,486)	5.9581	(861,950)	-	(217,768)	(217,768)	(217,768)	(217,768)	(217,768)	(208,646)	-	-
2020	902,843	6.1352	755,685	-	-	147,158	147,158	147,158	147,158	147,158	147,158	19,895
Total			284,252	2,073,647	539,648	684,559	465,323	(171,812)	(114,824)	(61,488)	147,158	19,895

Increase (Decrease) in Pension Expense Arising from changes in assumptions												
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2021-2026)	Recognized in Year Ending June 30								
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
2014	\$ -	Varies by Plan*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,249,599)	Varies by Plan*	-	(869,668)	(192,858)	(187,073)	-	-	-	-	-	-
2016	479,280	5.8647	70,665	245,169	81,723	81,723	70,665	-	-	-	-	-
2017	13,852,521	5.7816	4,268,653	4,791,934	2,395,967	2,395,967	2,395,967	1,872,686	-	-	-	-
2018	2,598,029	5.8355	1,262,396	445,211	445,211	445,211	445,211	445,211	371,974	-	-	-
2019	(10,179,710)	5.9581	(6,762,610)	-	(1,708,550)	(1,708,550)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)	-	-
2020	51,752,697	6.1352	43,317,325	-	-	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	1,140,465
Total			42,156,429	4,612,646	1,021,493	9,462,650	9,638,665	9,044,719	7,098,796	6,798,412	8,435,372	1,140,465

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 (2021-2026)	Recognized in Year Ending June 30								
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
2014	\$ (1,722,501)	5.00	\$ -	\$ (1,722,501)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,129,415	5.00	-	903,532	225,883	-	-	-	-	-	-	-
2016	2,653,578	5.0000	-	1,592,148	530,716	530,716	-	-	-	-	-	-
2017	(2,195,663)	5.0000	(439,131)	(878,266)	(439,133)	(439,133)	(439,131)	-	-	-	-	-
2018	(778,125)	5.0000	(311,250)	(155,625)	(155,625)	(155,625)	(155,625)	(155,625)	-	-	-	-
2019	1,437,981	5.0000	862,789	-	287,596	287,596	287,596	287,596	287,597	-	-	-
2020	2,923,305	5.0000	2,338,644	-	-	584,661	584,661	584,661	584,661	584,661	-	-
Total			2,451,052	(260,712)	449,437	808,213	277,501	716,632	872,258	584,661	-	-

Increase (Decrease) in Pension Expense Arising from All Sources												
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2021-2026)	Recognized in Year Ending June 30								
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
2014	\$ (1,554,704)	Varies by Type	\$ 12,430	\$ (1,685,488)	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -
2015	26,268	Varies by Type	-	32,805	107,904	(114,441)	-	-	-	-	-	-
2016	7,461,307	Varies by Type	708,859	4,051,470	1,350,490	1,350,488	708,859	-	-	-	-	-
2017	11,299,733	Varies by Type	3,719,473	3,790,130	1,895,065	1,895,065	1,895,067	1,824,406	-	-	-	-
2018	1,511,080	Varies by Type	801,088	236,664	236,664	236,664	236,664	236,664	327,760	-	-	-
2019	(10,039,215)	Varies by Type	(6,761,771)	-	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,721)	(1,845,606)	-	-
2020	55,578,845	Varies by Type	46,411,654	-	-	9,167,191	9,167,191	9,167,191	9,167,191	9,167,191	8,582,530	1,160,360
Total			44,891,733	6,425,581	2,010,578	10,955,422	10,381,489	9,589,539	7,856,230	7,321,585	8,582,530	1,160,360

*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 (2021-2025)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025
2014	\$ 317,299	7.59	\$ 24,664	\$ 209,025	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -	\$ -
2015	90,044	6.53	7,304	55,160	13,790	13,790	7,304	-	-	-	-
2016	(49,495)	5.4025	(3,690)	(27,483)	(9,161)	(9,161)	(3,690)	-	-	-	-
2017	(31,768)	4.8165	(5,384)	(13,192)	(6,596)	(6,596)	(5,384)	-	-	-	-
2018	(189,775)	4.7417	(69,706)	(40,023)	(40,023)	(40,023)	(40,023)	(29,683)	-	-	-
2019	(559,665)	5.3789	(351,569)	-	(104,048)	(104,048)	(104,048)	(104,048)	(104,048)	(39,425)	-
2020	253,765	5.6463	208,821	-	-	44,944	44,944	44,944	44,944	44,944	29,045
Total			(189,560)	183,487	(104,233)	(59,289)	(76,233)	(88,787)	(59,104)	5,519	29,045

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(220,413)	6.53	(17,889)	(135,016)	(33,754)	(33,754)	(17,889)	-	-	-	-
2016	96,006	5.4025	7,151	53,313	17,771	17,771	7,151	-	-	-	-
2017	3,375,614	4.8165	572,238	1,401,688	700,844	700,844	572,238	-	-	-	-
2018	566,633	4.7417	208,133	119,500	119,500	119,500	119,500	88,633	-	-	-
2019	(963,234)	5.3789	(605,082)	-	(179,076)	(179,076)	(179,076)	(179,076)	(179,076)	(67,854)	-
2020	7,001,262	5.6463	5,761,289	-	-	1,239,973	1,239,973	1,239,973	1,239,973	1,239,973	801,397
Total			5,925,840	1,439,485	625,285	1,865,258	1,741,897	1,149,530	1,060,897	1,172,119	801,397

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025
2014	\$ (96,945)	5.00	\$ -	\$ (96,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	109,495	5.00	-	87,596	21,899	-	-	-	-	-	-
2016	233,031	5.0000	-	139,818	46,606	46,607	-	-	-	-	-
2017	(210,189)	5.0000	(42,037)	(84,076)	(42,038)	(42,038)	(42,037)	-	-	-	-
2018	(106,207)	5.0000	(42,484)	(21,241)	(21,241)	(21,241)	(21,241)	(21,243)	-	-	-
2019	212,504	5.0000	127,502	-	42,501	42,501	42,501	42,501	42,500	-	-
2020	456,551	5.0000	365,241	-	-	91,310	91,310	91,310	91,310	91,311	-
Total			408,222	25,152	47,727	117,139	70,533	112,568	133,810	91,311	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2018 & Prior	2019	2020	2021	2022	2023	2024	2025
2014	\$ 220,354	Varies by Type	\$ 24,664	\$ 112,080	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -	\$ -
2015	(20,874)	Varies by Type	(10,585)	7,740	1,935	(19,964)	(10,585)	-	-	-	-
2016	279,542	Varies by Type	3,461	165,648	55,216	55,217	3,461	-	-	-	-
2017	3,133,657	Varies by Type	524,817	1,304,420	652,210	652,210	524,817	-	-	-	-
2018	270,651	Varies by Type	95,943	58,236	58,236	58,236	58,236	37,707	-	-	-
2019	(1,310,395)	Varies by Type	(829,149)	-	(240,623)	(240,623)	(240,623)	(240,623)	(240,624)	(107,279)	-
2020	7,711,578	Varies by Type	6,335,351	-	-	1,376,227	1,376,227	1,376,227	1,376,227	1,376,228	830,442
Total			6,144,502	1,648,124	568,779	1,923,108	1,736,197	1,173,311	1,135,603	1,268,949	830,442



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

Total PERS

	Total Deferred (2021-2026)	Outflow of Resources Recognized in Year Ending June 30								
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ 14,390,085	\$ 27,711,245	\$ 4,700,836	\$ 5,098,904	\$ 4,161,975	\$ 3,479,383	\$ 3,479,383	\$ 3,073,246	\$ 176,203	\$ 19,895
Changes in assumptions	1,755,622,441	348,631,803	176,596,359	554,344,244	550,518,115	469,239,085	387,297,977	338,190,030	9,236,769	1,140,465
Difference between projected and actual earnings on investments	106,231,682	25,001,330	38,812,498	44,455,411	8,466,744	32,125,980	39,729,439	25,909,519	-	-
Total	1,876,244,208	401,344,378	220,109,693	603,898,559	563,146,834	504,844,448	430,506,799	367,172,795	9,412,972	1,160,360

	Total Deferred (2021-2026)	(Inflows) of Resources Recognized in Year Ending June 30								
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ (161,880,237)	\$ (20,229,293)	\$ (55,043,866)	\$ (54,893,443)	\$ (54,130,897)	\$ (52,084,563)	\$ (44,782,522)	\$ (10,882,255)	\$ -	\$ -
Changes in assumptions	(288,316,026)	(52,131,846)	(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	-	(50,615,482)	-	-	-	-	-	-	-	-
Total	(450,196,263)	(122,976,621)	(155,701,586)	(155,190,840)	(142,236,289)	(140,172,066)	(132,289,016)	(35,498,892)	-	-

	Total Deferred (2021-2026)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30								
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Total Liabilities	\$ 1,319,816,263	\$ 303,981,909	\$ 25,595,609	\$ 404,252,308	\$ 412,443,801	\$ 332,546,402	\$ 258,488,344	\$ 305,764,384	\$ 9,412,972	\$ 1,160,360
Total Assets	106,231,682	(25,614,152)	38,812,498	44,455,411	8,466,744	32,125,980	39,729,439	25,909,519	-	-
Total	1,426,047,945	278,367,757	64,408,107	448,707,719	420,910,545	364,672,382	298,217,783	331,673,903	9,412,972	1,160,360



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

Main System

	Total Deferred (2021-2025)	Outflow of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ 12,243,142	\$ 24,725,061	\$ 3,773,134	\$ 3,835,428	\$ 3,141,362	\$ 3,141,362	\$ 3,141,362	\$ 2,819,056	\$ -
Changes in assumptions	1,686,466,075	338,513,163	171,219,103	535,490,814	532,841,770	453,277,044	373,449,829	326,897,432	-
Difference between projected and actual earnings on investments	101,537,637	24,097,145	37,620,045	42,750,997	8,002,905	30,737,255	38,023,816	24,773,661	-
Total	1,800,246,854	387,335,369	212,612,282	582,077,239	543,986,037	487,155,661	414,615,007	354,490,149	-
	Total Deferred (2021-2025)	(Inflows) of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ (159,411,865)	\$ (17,569,240)	\$ (53,296,899)	\$ (53,296,899)	\$ (53,030,833)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)	\$ -
Changes in assumptions	(278,814,517)	(48,661,268)	(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	-	(48,912,558)	-	-	-	-	-	-	-
Total	(438,226,382)	(115,143,066)	(150,763,114)	(150,519,810)	(138,331,731)	(136,667,676)	(129,680,968)	(33,546,007)	-
	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Total Liabilities	\$ 1,260,482,835	\$ 297,007,716	\$ 24,229,123	\$ 388,806,432	\$ 397,651,401	\$ 319,750,730	\$ 246,910,223	\$ 296,170,481	\$ -
Total Assets	101,537,637	(24,815,413)	37,620,045	42,750,997	8,002,905	30,737,255	38,023,816	24,773,661	-
Total	1,362,020,472	272,192,303	61,849,168	431,557,429	405,654,306	350,487,985	284,934,039	320,944,142	-

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

Judges

	Total Deferred (2021-2025)	Outflow of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ 499,845	\$ 340,738	\$ -	\$ 145,919	\$ 145,919	\$ 145,919	\$ 145,919	\$ 62,088	\$ -
Changes in assumptions	13,688,516	3,061,825	1,616,240	5,417,069	4,390,268	3,880,166	3,800,829	1,617,253	-
Difference between projected and actual earnings on investments	1,834,771	433,382	695,289	779,062	115,805	559,525	699,555	459,886	-
Total	16,023,132	3,835,945	2,311,529	6,342,050	4,651,992	4,585,610	4,646,303	2,139,227	-

	Total Deferred (2021-2025)	(Inflows) of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ (915,966)	\$ (2,271,741)	\$ (1,254,680)	\$ (1,104,257)	\$ (614,460)	\$ (265,084)	\$ (36,422)	\$ -	\$ -
Changes in assumptions	(2,115,928)	(2,465,894)	(1,077,267)	(966,033)	(898,979)	(898,979)	(317,970)	-	-
Difference between projected and actual earnings on investments	-	(996,561)	-	-	-	-	-	-	-
Total	(3,031,894)	(5,734,196)	(2,331,947)	(2,070,290)	(1,513,439)	(1,164,063)	(354,392)	-	-

	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Total Liabilities	\$ 11,156,467	\$ (1,335,072)	\$ (715,707)	\$ 3,492,698	\$ 3,022,748	\$ 2,862,022	\$ 3,592,356	\$ 1,679,341	\$ -
Total Assets	1,834,771	(563,179)	695,289	779,062	115,805	559,525	699,555	459,886	-
Total	12,991,238	(1,898,251)	(20,418)	4,271,760	3,138,553	3,421,547	4,291,911	2,139,227	-

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

Public Safety with Prior Main System Service

	Total Deferred				Outflow of Resources Recognized in Year Ending June 30					
	(2021-2026)	2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ 1,406,309	\$ 2,381,261	\$ 872,107	\$ 1,017,018	\$ 797,782	\$ 147,158	\$ 147,158	\$ 147,158	\$ 147,158	\$ 19,895
Changes in assumptions	48,919,039	5,482,314	2,922,901	11,358,273	11,347,215	10,753,269	8,807,346	8,435,372	8,435,372	1,140,465
Difference between projected and actual earnings on investments	2,451,052	412,099	449,437	808,213	277,501	716,632	872,258	584,661	-	-
Total	52,776,400	8,275,674	4,244,445	13,183,504	12,422,498	11,617,059	9,826,762	9,167,191	8,582,530	1,160,360

	Total Deferred				(Inflows) of Resources Recognized in Year Ending June 30					
	(2021-2026)	2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ (1,122,057)	\$ (307,614)	\$ (332,459)	\$ (332,459)	\$ (332,459)	\$ (318,970)	\$ (261,982)	\$ (208,646)	\$ -	\$ -
Changes in assumptions	(6,762,610)	(869,668)	(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	-	(672,811)	-	-	-	-	-	-	-	-
Total	(7,884,667)	(1,850,093)	(2,233,867)	(2,228,082)	(2,041,009)	(2,027,520)	(1,970,532)	(1,845,606)	-	-

	Total Deferred				Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30					
	(2021-2026)	2018 & Prior	2019	2020	2021	2022	2023	2024	2025	2026
Total Liabilities	\$ 42,440,681	\$ 6,686,293	\$ 1,561,141	\$ 10,147,209	\$ 10,103,988	\$ 8,872,907	\$ 6,983,972	\$ 6,736,924	\$ 8,582,530	\$ 1,160,360
Total Assets	2,451,052	(260,712)	449,437	808,213	277,501	716,632	872,258	584,661	-	-
Total	44,891,733	6,425,581	2,010,578	10,955,422	10,381,489	9,589,539	7,856,230	7,321,585	8,582,530	1,160,360



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

Public Safety without Prior Main System Service

	Total Deferred (2021-2025)	Outflow of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ 240,789	\$ 264,185	\$ 55,595	\$ 100,539	\$ 76,912	\$ 44,944	\$ 44,944	\$ 44,944	\$ 29,045
Changes in assumptions	6,548,811	1,574,501	838,115	2,078,088	1,938,862	1,328,606	1,239,973	1,239,973	801,397
Difference between projected and actual earnings on investments	408,222	58,704	47,727	117,139	70,533	112,568	133,810	91,311	-
Total	7,197,822	1,897,390	941,437	2,295,766	2,086,307	1,486,118	1,418,727	1,376,228	830,442

	Total Deferred (2021-2025)	(Inflows) of Resources Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Difference between expected and actual experience	\$ (430,349)	\$ (80,698)	\$ (159,828)	\$ (159,828)	\$ (153,145)	\$ (133,731)	\$ (104,048)	\$ (39,425)	\$ -
Changes in assumptions	(622,971)	(135,016)	(212,830)	(212,830)	(196,965)	(179,076)	(179,076)	(67,854)	-
Difference between projected and actual earnings on investments	-	(33,552)	-	-	-	-	-	-	-
Total	(1,053,320)	(249,266)	(372,658)	(372,658)	(350,110)	(312,807)	(283,124)	(107,279)	-

	Total Deferred (2021-2025)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2018 & Prior	2019	2020	2021	2022	2023	2024	2025
Total Liabilities	\$ 5,736,280	\$ 1,622,972	\$ 521,052	\$ 1,805,969	\$ 1,665,664	\$ 1,060,743	\$ 1,001,793	\$ 1,177,638	\$ 830,442
Total Assets	408,222	25,152	47,727	117,139	70,533	112,568	133,810	91,311	-
Total	6,144,502	1,648,124	568,779	1,923,108	1,736,197	1,173,311	1,135,603	1,268,949	830,442



Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2019	June 30, 2020
Assets		
Cash	\$ 13,612,534	\$ 15,113,663
Receivables		
Contribution receivable	13,105,664	12,756,310
Interest receivable	9,617,806	9,952,954
Due from other fiduciary funds	0	9,250
Due from Uniform Group Insurance Plan	-	0
Due from other state agencies	-	0
Total receivables	22,723,470	22,718,514
Investments		
External Investment Pool	3,061,908,623	3,120,007,872
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	3,061,908,623	3,120,007,872
Prepaid expenses	-	-
Invested Securities Lending Collateral	9,977,140	8,953,451
Capital assets (net of depreciation/ amortization)	521,286	200,849
Total assets	3,108,743,053	3,166,994,349
Liabilities		
Salaries payable	99,247	118,234
Accounts payable	1,844,752	3,454,006
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	9,977,140	8,953,451
Due to other state agencies	11,948	13,824
Accrued compensated absences	78,885	103,695
Total liabilities	12,011,972	12,643,210
Net position restricted for pensions	<u>\$ 3,096,731,081</u>	<u>\$ 3,154,351,139</u>

Statement of Changes in Fiduciary Net Position

Fiscal Year Ending

	June 30, 2019					June 30, 2020				
	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
Additions										
Contributions:										
From employer	\$ 75,730,260	\$ 1,425,454	\$ 3,762,300	\$ 670,304	\$ 81,588,318	\$ 78,110,561	\$ 1,570,506	\$ 4,845,254	\$ 977,712	\$ 85,504,033
From employee	74,974,506	650,888	2,125,963	462,223	78,213,580	77,718,958	673,310	2,478,776	606,622	81,477,666
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(1,673,669)	-	1,673,669	-	-	(242,733)	-	242,733	-	-
Total contributions	149,031,097	2,076,342	7,561,932	1,132,527	159,801,898	155,586,786	2,243,816	7,566,763	1,584,334	166,981,699
Investment income:	152,904,850	2,911,309	3,312,298	483,766	159,612,223	96,500,260	1,822,701	2,290,579	363,196	100,976,736
Securities Lending Income	211,869	-	-	-	211,869	129,262	-	-	-	129,262
Repurchase service credit	7,079,729	40,132	97,136	2,700	7,219,697	9,884,501	-	327,833	606,254	10,818,588
Miscellaneous income	(5,641)	-	-	-	(5,641)	(2,580)	-	-	-	(2,580)
Total additions	309,221,904	5,027,783	10,971,366	1,618,993	326,840,046	262,098,229	4,066,517	10,185,175	2,553,784	278,903,705
Deductions										
Total benefits, refunds and transfers	191,905,089	3,055,052	2,642,826	154,970	197,757,937	212,140,527	3,236,680	2,977,170	199,511	218,553,888
Administrative expenses	2,455,262	11,386	51,719	12,937	2,531,304	2,639,036	11,752	62,343	16,628	2,729,759
Total deductions	194,360,351	3,066,438	2,694,545	167,907	200,289,241	214,779,563	3,248,432	3,039,513	216,139	221,283,647
Change in net position	114,861,553	1,961,345	8,276,821	1,451,086	126,550,805	47,318,666	818,085	7,145,662	2,337,645	57,620,058
Net position restricted for pensions										
Beginning 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
End of year	\$ 2,964,180,628	\$ 55,455,075	\$ 67,134,798	\$ 9,960,580	\$ 3,096,731,081	\$ 3,011,499,294	\$ 56,273,160	\$ 74,280,460	\$ 12,298,225	\$ 3,154,351,139



SECTION C

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, 2020

	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
Total Pension Liability					
Service Cost	\$ 126,957,113	\$ 1,694,780	\$ 5,116,501	\$ 1,371,155	\$ 135,139,549
Interest on the Total Pension Liability	307,082,345	3,285,140	6,005,848	755,677	317,129,010
Benefit Changes ¹	-	-	-	-	-
Difference between Expected and Actual Experience	15,384,504	645,764	902,843	253,765	17,186,876
Assumption Changes ²	1,783,984,276	16,820,569	51,752,697	7,001,262	1,859,558,804
Benefit payments and refunds	(212,140,527)	(3,236,680)	(2,977,170)	(199,511)	(218,553,888)
Net Change in Total Pension Liability	\$ 2,021,267,711	\$ 19,209,573	\$ 60,800,719	\$ 9,182,348	\$ 2,110,460,351
Total Pension Liability - Beginning ³	4,136,252,987	44,558,881	79,027,641	9,500,456	4,269,339,965
Total Pension Liability - Ending (a)³	\$ 6,157,520,698	\$ 63,768,454	\$ 139,828,360	\$ 18,682,804	\$ 6,379,800,316
Plan Fiduciary Net Position					
Employer Contributions	\$ 78,110,561	\$ 1,570,506	\$ 4,845,254	\$ 977,712	\$ 85,504,033
Employee Contributions	77,718,958	673,310	2,478,776	606,622	81,477,666
Contribution - Service Credit Repurchase	9,884,501	-	327,833	606,254	10,818,588
Pension Plan Net Investment Income	96,629,522	1,822,701	2,290,579	363,196	101,105,998
Benefit Payments and Refunds	(212,140,527)	(3,236,680)	(2,977,170)	(199,511)	(218,553,888)
Pension Plan Administrative Expense	(2,639,036)	(11,752)	(62,343)	(16,628)	(2,729,759)
Transfers and Other Income	(245,313)	-	242,733	-	(2,580)
Net Change in Plan Fiduciary Net Position	\$ 47,318,666	\$ 818,085	\$ 7,145,662	\$ 2,337,645	\$ 57,620,058
Plan Fiduciary Net Position - Beginning	2,964,180,628	55,455,075	67,134,798	9,960,580	3,096,731,081
Plan Fiduciary Net Position - Ending (b)	\$ 3,011,499,294	\$ 56,273,160	\$ 74,280,460	\$ 12,298,225	\$ 3,154,351,139
Net Pension Liability - Ending (a) - (b)	\$ 3,146,021,404	\$ 7,495,294	\$ 65,547,900	\$ 6,384,579	\$ 3,225,449,177
Plan Fiduciary Net Position as a Percentage					
	48.91%	88.25%	53.12%	65.83%	49.44%
Covered Employee Payroll	\$ 1,103,120,694	\$ 8,438,678	\$ 45,383,846	\$ 10,824,717	\$ 1,167,767,935
Net Pension Liability as a Percentage of Covered Employee Payroll	285.19%	88.82 %	144.43%	58.98 %	276.21%

¹ Includes liability attributable to transfer of members.

² Includes difference in liability due to change in the single discount rate assumption.

³ The total pension liability is based on a single discount rate of 7.50% for the beginning of the fiscal year and 4.64% for the end of the fiscal year. The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Total PERS

Fiscal year ending June 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 135,139,549	\$ 172,183,673	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	317,129,010	294,701,001	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes ¹	-	-	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience	17,186,876	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Assumption Changes ²	1,859,558,804	(464,473,143)	125,224,437	741,491,982	108,139,418	(76,152,255)	-
Benefit payments and refunds	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ 2,110,460,351	\$ (406,241,790)	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning ³	4,269,339,965	4,675,581,755	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
Total Pension Liability - Ending (a)³	\$ 6,379,800,316	\$ 4,269,339,965	\$ 4,675,581,755	\$ 4,354,371,690	\$ 3,396,565,467	\$ 3,052,446,539	\$ 2,918,552,143
Plan Fiduciary Net Position							
Employer Contributions	\$ 85,504,033	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	81,477,666	78,213,580	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	10,818,588	7,219,697	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	101,105,998	159,824,092	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,729,759)	(2,531,304)	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	(2,580)	(5,641)	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	57,620,058	126,550,805	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	3,096,731,081	2,970,180,276	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 3,154,351,139	\$ 3,096,731,081	\$ 2,970,180,276	\$ 2,727,835,589	\$ 2,414,895,657	\$ 2,371,710,809	\$ 2,281,582,863
Net Pension Liability - Ending (a) - (b)	\$ 3,225,449,177	\$ 1,172,608,884	\$ 1,705,401,479	\$ 1,626,536,101	\$ 981,669,810	\$ 680,735,730	\$ 636,969,280
Plan Fiduciary Net Position as a Percentage							
of Total Pension Liability	49.44 %	72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,167,767,935	\$ 1,098,416,146	\$ 1,075,957,954	\$ 1,063,371,798	\$ 1,048,548,467	\$ 973,536,402	\$ 888,452,060
Net Pension Liability as a Percentage							
of Covered Employee Payroll	276.21 %	106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

¹ Includes liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), 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).

³ 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, 7.50% through the beginning of fiscal year 2020, and 4.64% at the end fiscal year 2020.

The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 126,957,113	\$ 163,389,573	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	307,082,345	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes ¹	-	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience	15,384,504	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Assumption Changes ²	1,783,984,276	(449,416,313)	121,297,818	718,062,723	108,344,338	(72,748,598)	-
Benefit payments and refunds	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ 2,021,267,711	\$ (400,675,174)	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning ³	4,136,252,987	4,536,928,161	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a)³	\$ 6,157,520,698	\$ 4,136,252,987	\$ 4,536,928,161	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position							
Employer Contributions	\$ 78,110,561	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	77,718,958	74,974,506	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	9,884,501	7,079,729	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	96,629,522	153,116,719	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,639,036)	(2,455,262)	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	(245,313)	(1,679,310)	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	47,318,666	114,861,553	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	2,964,180,628	2,849,319,075	2,620,545,753	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 3,011,499,294	\$ 2,964,180,628	\$ 2,849,319,075	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$ 3,146,021,404	\$ 1,172,072,359	\$ 1,687,609,086	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage							
of Total Pension Liability	48.91 %	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,103,120,694	\$ 1,040,170,174	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage							
of Covered Employee Payroll	285.19 %	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

¹ Includes liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), 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).

³ 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, 7.50% through the beginning of fiscal year 2020, and 4.64% at the end fiscal year 2020.

The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 1,694,780	\$ 2,025,437	\$ 1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	3,285,140	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	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Assumption Changes ¹	16,820,569	(3,913,886)	761,957	6,201,124	(780,206)	(1,931,030)	-
Benefit payments and refunds	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 19,209,573	\$ (2,452,719)	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	44,558,881	47,011,600	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a)²	\$ 63,768,454	\$ 44,558,881	\$ 47,011,600	\$ 45,789,468	\$ 39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position							
Employer Contributions	\$ 1,570,506	\$ 1,425,454	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	673,310	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	1,822,701	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(11,752)	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	818,085	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	55,455,075	53,493,730	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 56,273,160	\$ 55,455,075	\$ 53,493,730	\$ 49,576,578	\$ 44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ 7,495,294	\$ (10,896,194)	\$ (6,482,130)	\$ (3,787,110)	\$ (4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage							
of Total Pension Liability	88.25 %	124.45 %	113.79 %	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 8,438,678	\$ 8,164,306	\$ 8,008,841	\$ 7,866,090	\$ 7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage							
of Covered Employee Payroll	88.82 %	(133.46)%	(80.94)%	(48.14)%	(56.07)%	(68.29)%	(56.43)%

¹Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), 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).

² 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, 7.50% through the beginning of fiscal year 2020, and 4.64% at the end fiscal year 2020. The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes. 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,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 5,116,501	\$ 5,697,742	\$ 4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	6,005,848	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes ¹	-	-	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience	902,843	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes ²	51,752,697	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ 60,800,719	\$ (3,134,572)	\$ 9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning ³	79,027,641	82,162,213	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
Total Pension Liability - Ending (a)³	\$ 139,828,360	\$ 79,027,641	\$ 82,162,213	\$ 73,040,417	\$ 53,865,148	\$ 34,317,782	\$ 30,791,599
Plan Fiduciary Net Position							
Employer Contributions	\$ 4,845,254	\$ 3,762,300	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	2,478,776	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	327,833	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	2,290,579	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(62,343)	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	242,733	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	7,145,662	8,276,821	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	67,134,798	58,857,977	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
Plan Fiduciary Net Position - Ending (b)	\$ 74,280,460	\$ 67,134,798	\$ 58,857,977	\$ 51,024,228	\$ 42,406,694	\$ 28,691,976	\$ 24,806,508
Net Pension Liability - Ending (a) - (b)	\$ 65,547,900	\$ 11,892,843	\$ 23,304,236	\$ 22,016,189	\$ 11,458,454	\$ 5,625,806	\$ 5,985,091
Plan Fiduciary Net Position as a Percentage							
of Total Pension Liability	53.12 %	84.95 %	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 45,383,846	\$ 40,291,954	\$ 34,521,069	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
Net Pension Liability as a Percentage							
of Covered Employee Payroll	144.43 %	29.52 %	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

¹ Includes liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), 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).

³ 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, 7.50% through the beginning of fiscal year 2020, and 4.64% at the end fiscal year 2020.

The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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 without Prior Main System Service

Fiscal year ending June 30,	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	755,677	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Assumption Changes ¹	7,001,262	(963,234)	566,633	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	9,500,456	9,479,781	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
Total Pension Liability - Ending (a)²	\$ 18,682,804	\$ 9,500,456	\$ 9,479,781	\$ 7,667,872	\$ 3,499,776	\$ 2,675,506	\$ 2,190,975
Plan Fiduciary Net Position							
Employer Contributions	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	606,622	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	606,254	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	363,196	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(16,628)	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	9,960,580	8,509,494	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
Plan Fiduciary Net Position - Ending (b)	\$ 12,298,225	\$ 9,960,580	\$ 8,509,494	\$ 6,689,031	\$ 3,435,724	\$ 2,792,541	\$ 2,204,318
Net Pension Liability - Ending (a) - (b)	\$ 6,384,579	\$ (460,124)	\$ 970,287	\$ 978,841	\$ 64,052	\$ (117,035)	\$ (13,343)
Plan Fiduciary Net Position as a Percentage							
of Total Pension Liability	65.83 %	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 10,824,717	\$ 9,789,712	\$ 6,110,843	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
Net Pension Liability as a Percentage							
of Covered Employee Payroll	58.98 %	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

¹Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), 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).

² 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, 7.50% through the beginning of fiscal year 2020, and 4.64% at the end fiscal year 2020. The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes. 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

Total PERS

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll¹	Net Pension Liability as a % of Covered Payroll
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 %
2020	6,379,800,316	3,154,351,139	3,225,449,177	49.44 %	1,167,767,935	276.21 %

¹ 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 Payroll¹	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 %
2020	6,157,520,698	3,011,499,294	3,146,021,404	48.91 %	1,103,120,694	285.19 %

Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll¹	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)%
2020	63,768,454	56,273,160	7,495,294	88.25 %	8,438,678	88.82 %

¹ 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

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll¹	Net Pension Liability as a % of Covered Payroll
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 %
2020	139,828,360	74,280,460	65,547,900	53.12 %	45,383,846	144.43 %

Public Safety without Prior Main System Service

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll¹	Net Pension Liability as a % of Covered Payroll
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)%
2020	18,682,804	12,298,225	6,384,579	65.83 %	10,824,717	58.98 %

¹ 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

Total PERS

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll¹	Actual Contribution as a % of Covered Payroll
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 %
2020	140,537,325	85,504,033	55,033,292	1,167,767,935	7.32 %

¹ 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 ¹	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 %
2020	135,980,074	78,110,561	57,869,513	1,103,120,694	7.08 %

Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	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 %
2020	240,210	1,570,506	(1,330,296)	8,438,678	18.61 %

¹ 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 ¹	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 %
2020	3,817,846	4,845,254	(1,027,408)	45,383,846	10.68 %

Public Safety without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	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 %
2020	499,195	977,712	(478,517)	10,824,717	9.03 %

¹ 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.

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, 2019
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	7.50%
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.

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

Valuation Date	July 1, 2020
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Single Discount Rate	4.64% (Based on an investment return assumption of 7.00% and a municipal bond rate of 2.45%)
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes The interest rate on member contributions will decrease from 7.00% to 6.50% effective January 1, 2021. 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 7.50% to 7.00% beginning with the actuarial valuation as of July 1, 2020. Other updates to actuarial assumptions since the July 1, 2019 valuation include changes to mortality tables used for the valuation as well as changes to rates of annual salary increases, separation for active membership, disability, and retirement. The actuarial assumptions were based on an experience review for the period from July 1, 2014 to July 1, 2019. 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

FY Ending June 30,	Annual Return¹
2014	
2015	
2016	
2017	
2018	
2019	
2020	

¹ 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
2020	1,172,608,884	580,758,774	85,504,033	1,599,156,485	41,570,933	3,225,449,177

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
2020	1,172,072,359	560,379,958	78,110,561	1,531,050,345	39,370,697	3,146,021,404

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)
2020	(10,896,194)	4,467,983	1,570,506	15,359,135	(134,876)	7,495,294

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
2020	11,892,843	13,876,888	4,845,254	46,411,654	1,788,231	65,547,900

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)
2020	(460,124)	2,033,945	977,712	6,335,351	546,881	6,384,579

Ten fiscal years will be built prospectively.

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

SECTION D

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	Allocation-Weighted	
		Long-Term Expected Real Rate of Return	Long-Term Expected Real Rate of Return
Domestic Equities	30.00 %	6.30 %	1.89 %
International Equities	21.00 %	6.85 %	1.44 %
Private Equity	7.00 %	9.75 %	0.68 %
Domestic Fixed Income	23.00 %	1.25 %	0.29 %
Global Real Assets	19.00 %	5.01 %	0.95 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
Total	100.00 %		5.25 %

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 4.64%. 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

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 4.64%, 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 (3.64%) or is 1- percentage point higher (5.64%) than the current rate.

System	Current Single Discount		
	1% Decrease 3.64%	Rate Assumption 4.64%	1% Increase 5.64%
Main System	\$4,081,726,618	\$3,146,021,404	\$2,380,386,612
Judges	14,532,334	7,495,294	1,574,699
Public Safety			
With Main System Service	92,614,515	65,547,900	44,147,496
Without Main System Service	10,199,613	6,384,579	3,401,617
Total PERS	4,199,073,080	3,225,449,177	2,429,510,424

Summary of Population Statistics as of July 1, 2020

	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	12,748	60	125	12	12,945
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	13,383	1	336	123	13,843
Active Plan Members	23,487	57	745	200	24,489
Total Plan Members	49,618	118	1,206	335	51,277

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2019					As of June 30, 2020				
	2019 Payroll ¹	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll ¹	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Main System										
City	\$ 114,022,949	7.12%	\$ 8,118,432	10.961947%	\$ 128,481,948	\$ 125,577,546	7.16%	\$ 8,991,353	11.383845%	\$ 358,138,202
County	184,528,584	7.12%	13,138,436	17.740233%	207,928,368	189,265,723	7.16%	13,551,426	17.157298%	539,772,266
District Health Unit	13,011,759	7.12%	926,436	1.250926%	14,661,758	13,364,601	7.16%	956,906	1.211526%	38,114,868
Political Subdivision	22,664,338	7.12%	1,613,697	2.178906%	25,538,358	24,794,796	7.16%	1,775,310	2.247695%	70,712,969
School District	185,263,579	7.12%	13,190,769	17.810888%	208,756,495	199,644,679	7.16%	14,294,558	18.098172%	569,372,368
State	257,971,941	7.12%	18,367,602	24.800933%	290,684,883	269,912,285	7.16%	19,325,720	24.468066%	769,770,595
State of ND	262,707,032	7.12%	18,704,740	25.256158%	296,020,446	280,561,070	7.16%	20,088,171	25.433395%	800,140,052
Subtotal	\$ 1,040,170,182	7.12%	\$ 74,060,112	99.999991%	\$ 1,172,072,256	\$ 1,103,120,700	7.16%	\$ 78,983,444	99.999997%	\$ 3,146,021,320
Judges System	\$ 8,164,306	17.52%	\$ 1,430,386	100.000000%	\$ (10,896,194)	\$ 8,438,678	17.52%	\$ 1,478,456	100.000000%	\$ 7,495,294
Public Safety with Prior Main Service System²										
City	\$ 11,594,911	9.81%	\$ 1,137,460	28.777236%	\$ 3,422,432	\$ 14,054,723	9.81%	\$ 1,378,768	30.968559%	\$ 20,299,240
County	23,511,471	9.81%	2,306,476	58.352770%	6,939,802	25,911,611	9.81%	2,541,928	57.094350%	37,424,147
State	3,821,457	9.81%	374,885	9.484417%	1,127,967	3,910,822	9.81%	383,652	8.617212%	5,648,402
State of ND	785,042	9.81%	77,013	1.948384%	231,718	854,467	9.81%	83,823	1.882756%	1,234,107
Political Subdivision	579,073	9.81%	56,807	1.437193%	170,923	652,222	9.81%	63,983	1.437124%	942,005
Subtotal	\$ 40,291,954	9.81%	\$ 3,952,641	100.000000%	\$ 11,892,842	\$ 45,383,845	9.81%	\$ 4,452,154	100.000001%	\$ 65,547,901
Public Safety without Prior Main Service System										
City	\$ 6,347,097	7.93%	\$ 503,324	64.834365%	\$ (298,319)	\$ 6,962,103	7.93%	\$ 552,096	64.316726%	\$ 4,106,352
County	3,442,614	7.93%	273,000	35.165635%	(161,806)	3,862,613	7.93%	306,306	35.683273%	2,278,227
Subtotal	\$ 9,789,711	7.93%	\$ 776,324	100.000000%	\$ (460,125)	\$ 10,824,716	7.93%	\$ 858,402	99.999999%	\$ 6,384,579
Total PERS	\$ 1,098,416,153		\$ 80,219,463		\$ 1,172,608,779	\$ 1,167,767,939		\$ 85,772,456		\$ 3,225,449,094

¹ 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.

² 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, 2020				
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
Main System		3.64%	4.64%	5.64%
City	11.383845%	\$ 464,657,429	\$ 358,138,202	\$ 270,979,524
County	17.157298%	700,313,998	539,772,266	408,410,025
District Health Unit	1.211526%	49,451,177	38,114,868	28,839,001
Political Subdivision	2.247695%	91,744,763	70,712,969	53,503,830
School District	18.098172%	738,717,906	569,372,368	430,806,462
State	24.468066%	998,719,566	769,770,595	582,434,565
State of ND	25.433395%	1,038,121,654	800,140,052	605,413,130
Subtotal	99.999997%	\$ 4,081,726,493	\$ 3,146,021,320	\$ 2,380,386,537
Judges System	100.000000%	\$ 14,532,334	\$ 7,495,294	\$ 1,574,699
Public Safety with Prior Main Service System¹				
City	30.968559%	\$ 28,681,381	\$ 20,299,240	\$ 13,671,844
County	57.094350%	52,877,656	37,424,147	25,205,726
State	8.617212%	7,980,789	5,648,402	3,804,283
State of ND	1.882756%	1,743,705	1,234,107	831,190
Political Subdivision	1.437124%	1,330,985	942,005	634,454
Subtotal	100.000001%	\$ 92,614,516	\$ 65,547,901	\$ 44,147,497
Public Safety without Prior Main Service System				
City	64.316726%	\$ 6,560,058	\$ 4,106,352	\$ 2,187,808
County	35.683273%	3,639,557	2,278,227	1,213,809
Subtotal	99.999999%	\$ 10,199,615	\$ 6,384,579	\$ 3,401,617
Total PERS		\$ 4,199,072,958	\$ 3,225,449,094	\$ 2,429,510,350

¹State 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, 2020

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
Main System						
City	11.383845%	\$ 8,891,986	\$ 8,587,770	\$ 304,216	\$ 125,577,546	6.84%
County	17.157298%	13,401,660	13,833,093	(431,433)	189,265,723	7.31%
District Health Unit	1.211526%	946,333	966,141	(19,808)	13,364,601	7.23%
Political Subdivision	2.247695%	1,755,686	1,795,007	(39,321)	24,794,796	7.24%
School District	18.098172%	14,136,584	14,359,868	(223,284)	199,644,679	7.19%
State	24.468066%	19,112,140	19,485,317	(373,177)	269,912,285	7.22%
State of ND	25.433395%	19,866,168	19,820,230	45,938	280,561,070	7.06%
Subtotal	99.999997%	\$ 78,110,557	\$ 78,847,426	\$ (736,869)	\$ 1,103,120,700	7.15%
Judges System	100.000000%	\$ 1,570,506	\$ 1,474,557	\$ 95,949	\$ 8,438,678	17.47%
Public Safety with Prior Main Service System²						
City	30.968559%	\$ 1,500,506	\$ 1,304,731	\$ 195,775	\$ 14,054,723	9.28%
County	57.094350%	2,766,369	2,549,458	216,911	25,911,611	9.84%
State	8.617212%	417,526	342,009	75,517	3,910,822	8.75%
State of ND	1.882756%	91,224	79,311	11,913	854,467	9.28%
Political Subdivision	1.437124%	69,632	63,992	5,640	652,222	9.81%
Subtotal	100.000001%	\$ 4,845,257	\$ 4,339,501	\$ 505,756	\$ 45,383,845	9.56%
Public Safety without Prior Main Service System						
City	64.316726%	\$ 628,832	\$ 544,301	\$ 84,531	\$ 6,962,103	7.82%
County	35.683273%	348,879	310,513	38,366	3,862,613	8.04%
Subtotal	99.999999%	\$ 977,711	\$ 854,814	\$ 122,897	\$ 10,824,716	7.90%
Total PERS		\$ 85,504,031	\$ 85,516,298	\$ (12,267)	\$ 1,167,767,939	

¹ 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.

² 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	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	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
Main System															
City	11.383845%	\$ 1,393,744	\$ 191,984,681	\$ 11,558,885	\$ 18,409,628	\$ 223,346,938	\$ 18,147,199	\$ 31,739,813	\$ -	\$ 6,529,972	\$ 56,416,984	\$ 63,792,792	\$ 5,050,332	\$	\$ 68,843,124
County	17.157298%	2,100,596	289,352,009	17,421,116	15,673,955	324,547,676	27,350,769	47,837,037	-	20,016,083	95,203,889	96,146,047	(765,690)		95,380,357
District Health Unit	1.211526%	148,324	20,431,976	1,230,156	686,712	22,497,168	1,931,316	3,377,910	-	754,019	6,063,245	6,789,150	(49,794)		6,739,356
Political Subdivision	2.247695%	275,195	37,906,612	2,282,257	4,633,817	45,097,881	3,583,093	6,266,905	-	2,057,883	11,907,881	12,595,639	1,219,565		13,815,204
School District	18.098172%	2,215,799	305,219,524	18,376,456	19,175,993	344,987,772	28,850,632	50,460,329	-	7,682,743	86,993,704	101,418,531	4,765,112		106,183,643
State	24.468066%	2,995,665	412,645,630	24,844,295	8,157,889	448,643,479	39,005,002	68,220,522	-	22,448,543	129,674,067	137,114,138	(6,492,136)		130,622,002
State of ND	25.433395%	3,113,844	428,925,578	25,824,468	18,014,165	475,878,055	40,543,845	70,911,996	-	24,665,532	136,121,373	142,523,658	(3,714,067)		138,809,591
Subtotal	99.999997%	\$ 12,243,167	\$ 1,686,466,010	\$ 101,537,633	\$ 84,752,159	\$ 1,884,998,969	\$ 159,411,856	\$ 278,814,512	\$ -	\$ 84,154,775	\$ 522,381,143	\$ 560,379,955	\$ 13,322	\$	\$ 560,393,277
Judges System	100.000000%	\$ 499,845	\$ 13,688,516	\$ 1,834,771	\$ -	\$ 16,023,132	\$ 915,966	\$ 2,115,928	\$ -	\$ 74,268	\$ 3,106,162	\$ 4,467,983	\$ (21,681)	\$	\$ 4,446,302
Public Safety with Prior Main Service System¹															
City	30.968559%	\$ 435,515	\$ 15,149,520	\$ 759,056	\$ 966,658	\$ 17,310,749	\$ 347,485	\$ 2,094,284	\$ -	\$ 227,239	\$ 2,669,008	\$ 4,297,471	\$ 167,272	\$	\$ 4,464,743
County	57.094350%	802,915	27,930,007	1,399,413	356,354	30,488,689	640,629	3,861,067	-	1,221,971	5,723,667	7,922,928	(119,095)		7,803,833
State	8.617212%	121,186	4,215,457	211,212	-	4,547,855	96,690	582,748	-	334,030	1,013,468	1,195,800	(151,157)		1,044,643
State of ND	1.882756%	26,479	921,026	46,147	34,852	1,028,504	21,126	127,323	-	53,208	201,657	261,267	25,779		287,046
Political Subdivision	1.437124%	20,211	703,027	35,225	-	758,463	16,125	97,187	-	(70,226)	43,086	199,427	18,016		217,443
Subtotal	100.000001%	\$ 1,406,306	\$ 48,919,037	\$ 2,451,053	\$ 1,357,864	\$ 54,134,260	\$ 1,122,055	\$ 6,762,609	\$ -	\$ 1,766,222	\$ 9,650,886	\$ 13,876,893	\$ (59,185)	\$	\$ 13,817,708
Public Safety without Prior Main Service System															
City	64.316726%	\$ 154,867	\$ 4,211,980	\$ 262,555	\$ 93,046	\$ 4,722,448	\$ 276,786	\$ 400,673	\$ -	\$ 363,614	\$ 1,041,073	\$ 1,308,167	\$ (91,279)	\$	\$ 1,216,888
County	35.683273%	85,921	2,336,830	145,667	229,267	2,797,685	153,561	222,297	-	60,864	436,722	725,779	70,821		796,600
Subtotal	99.999999%	\$ 240,788	\$ 6,548,810	\$ 408,222	\$ 322,313	\$ 7,520,133	\$ 430,347	\$ 622,970	\$ -	\$ 424,478	\$ 1,477,795	\$ 2,033,946	\$ (20,458)	\$	\$ 2,013,488
Total PERS		\$ 14,390,106	\$ 1,755,622,373	\$ 106,231,679	\$ 86,432,336	\$ 1,962,676,494	\$ 161,880,224	\$ 288,316,019	\$ -	\$ 86,419,743	\$ 536,615,986	\$ 580,758,777	\$ (88,002)	\$	\$ 580,670,775

¹State 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	2021	2022	2023	2024	2025	Thereafter	
Main System									
City	11.383845%	\$ 166,929,954	\$ 50,491,940	\$ 43,247,319	\$ 35,255,423	\$ 37,935,272	\$ -	\$ -	
County	17.157298%	229,343,787	68,685,893	59,258,089	47,601,606	53,798,199	-	-	
District Health Unit	1.211526%	16,433,923	4,934,702	4,266,940	3,421,611	3,810,670	-	-	
Political Subdivision	2.247695%	33,190,000	10,170,442	8,647,680	6,919,936	7,451,942	-	-	
School District	18.098172%	257,994,068	77,739,480	66,840,482	54,197,507	59,216,599	-	-	
State	24.468066%	318,969,412	93,522,640	81,521,983	66,646,658	77,278,131	-	-	
State of ND	25.433395%	339,756,682	100,156,211	86,791,476	71,147,668	81,661,327	-	-	
Subtotal	99.999997%	\$ 1,362,617,826	\$ 405,701,308	\$ 350,573,969	\$ 285,190,409	\$ 321,152,140	\$ -	\$ -	
Judges System	100.000000%	\$ 12,916,970	\$ 3,116,872	\$ 3,399,866	\$ 4,270,230	\$ 2,130,002	\$ -	\$ -	
Public Safety with Prior Main Service System ¹									
City	30.968559%	\$ 14,641,741	3,399,594	\$ 3,198,386	\$ 2,643,370	\$ 2,372,247	\$ 2,667,494	\$ 360,650	
County	57.094350%	24,765,022	5,752,277	5,230,718	4,251,810	4,034,784	4,840,941	654,492	
State	8.617212%	3,534,387	778,373	754,604	613,648	580,822	710,835	96,105	
State of ND	1.882756%	826,847	216,043	167,751	134,987	128,248	158,403	21,415	
Political Subdivision	1.437124%	715,377	167,211	155,830	130,920	122,441	122,421	16,554	
Subtotal	100.000001%	\$ 44,483,374	\$ 10,313,498	\$ 9,507,289	\$ 7,774,735	\$ 7,238,542	\$ 8,500,094	\$ 1,149,216	
Public Safety without Prior Main Service System									
City	64.316726%	\$ 3,681,375	\$ 1,029,264	\$ 683,951	\$ 661,881	\$ 781,362	\$ 524,917	\$ -	
County	35.683273%	2,360,963	685,783	466,959	451,224	465,544	291,453	-	
Subtotal	99.999999%	\$ 6,042,338	\$ 1,715,047	\$ 1,150,910	\$ 1,113,105	\$ 1,246,906	\$ 816,370	\$ -	
Total PERS		\$ 1,426,060,508	\$ 420,846,725	\$ 364,632,034	\$ 298,348,479	\$ 331,767,590	\$ 9,316,464	\$ 1,149,216	

¹State 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, 2019												As of June 30, 2020				
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution	Estimated 2019-2020	Proportionate Share	Net Pension Liability Under	2020 Payroll	Current Contribution	Estimated 2020-2021	Proportionate Share	Net Pension Liability Under				
				Rate	Contribution		Current Discount Rate		Rate	Contribution		Current Discount Rate				
State of ND	010100	Governor's Office	\$ 1,155,822	7.12%	\$ 82,295	0.111119%	\$ 1,302,395	\$ 1,356,854	7.16%	\$ 97,151	0.123001%	\$ 3,869,638				
State of ND	010800	Secretary Of State	1,552,948	7.12%	110,570	0.149297%	1,749,869	1,480,720	7.16%	106,020	0.134230%	4,222,905				
State	011000	Office Of Management & Budget	2,825,927	7.12%	201,206	0.271679%	3,184,274	3,072,342	7.16%	219,980	0.278514%	8,762,110				
State	011200	Information Technology Dept	22,707,742	7.12%	1,616,791	2.183079%	25,587,266	28,636,745	7.16%	2,050,391	2.595976%	81,669,961				
State	011700	State Auditor's Office	3,492,017	7.12%	248,632	0.335716%	3,934,834	3,528,355	7.16%	252,630	0.319852%	10,062,612				
State	011800	Central Services	1,258,901	7.12%	89,634	0.121028%	1,418,536	1,309,499	7.16%	93,760	0.118709%	3,734,611				
State of ND	012000	State Treasurer's Office	396,215	7.12%	28,211	0.038091%	446,454	466,183	7.16%	33,379	0.042260%	1,329,505				
State	012500	Attorney General's Office	11,077,383	7.12%	788,710	1.064959%	12,482,090	11,635,756	7.16%	833,120	1.054804%	33,184,360				
State of ND	012700	Tax Department	6,340,016	7.12%	451,409	0.609517%	7,143,980	6,025,745	7.16%	431,443	0.546245%	17,184,985				
State of ND	013000	Facility Management	1,621,301	7.12%	115,437	0.155869%	1,826,897	1,655,298	7.16%	118,519	0.150056%	4,720,794				
State of ND	014000	Office Of Administrative Hearings	421,300	7.12%	29,997	0.040503%	474,724	441,165	7.16%	31,587	0.039992%	1,258,157				
State	016000	Legislative Council	2,649,037	7.12%	188,611	0.254673%	2,984,952	2,830,667	7.16%	202,676	0.256605%	8,072,848				
State of ND	018000	ND Supreme Court	18,154,042	7.12%	1,292,568	1.745295%	20,456,120	18,540,006	7.16%	1,327,464	1.680687%	52,874,773				
State of ND	018800	Commission On Legal Counsel For Indigents	2,255,420	7.12%	160,586	0.216832%	2,541,428	2,498,953	7.16%	178,925	0.226535%	7,126,840				
State	019000	Retirement & Investment Office	1,576,097	7.12%	112,218	0.151523%	1,775,959	1,552,606	7.16%	111,167	0.140747%	4,427,931				
State	019200	ND Public Employees Retirement System	1,628,068	7.12%	115,918	0.156519%	1,834,516	1,878,331	7.16%	134,488	0.170274%	5,356,856				
State of ND	020100	Public Instruction	4,586,703	7.12%	326,573	0.440957%	5,168,335	4,192,589	7.16%	300,189	0.380066%	11,956,958				
State	020200	Education Standards & Practice	494,877	7.12%	35,235	0.047577%	557,637	506,304	7.16%	36,251	0.045897%	1,443,929				
State	021500	ND University System Office	962,495	7.12%	68,530	0.092532%	1,084,542	1,080,395	7.16%	77,356	0.097940%	3,081,213				
State of ND	022300	ND Youth Correctional Center	3,491,312	7.12%	248,581	0.335648%	3,934,037	3,493,268	7.16%	250,118	0.316671%	9,962,537				
State of ND	022400	Juvenile Services - DOCR	1,683,933	7.12%	119,896	0.161890%	1,897,468	1,755,352	7.16%	125,683	0.159126%	5,006,138				
State	022600	Land Department	1,503,712	7.12%	107,064	0.144564%	1,694,395	1,911,670	7.16%	136,876	0.173297%	5,451,961				
State	022700	Bismarck State College	4,617,551	7.12%	328,770	0.443923%	5,203,099	4,916,124	7.16%	351,994	0.445656%	14,020,433				
State	022800	Lake Region State College	1,934,108	7.12%	137,708	0.185941%	2,179,363	1,910,241	7.16%	136,773	0.173167%	5,447,871				
State	022900	Williston State College	1,174,605	7.12%	83,632	0.112924%	1,323,551	1,036,173	7.16%	74,190	0.093931%	2,955,089				
State	023000	University Of North Dakota	37,676,794	7.12%	2,682,588	3.622176%	42,454,524	37,704,520	7.16%	2,699,644	3.417987%	107,530,603				
State	023500	North Dakota State University	30,900,866	7.12%	2,200,142	2.970751%	34,819,351	32,052,326	7.16%	2,294,947	2.905605%	91,410,955				
State	023800	ND St College Of Science	5,256,494	7.12%	374,262	0.505349%	5,923,056	5,234,100	7.16%	374,762	0.474481%	14,927,274				
State	023900	Dickinson State University	2,667,006	7.12%	189,891	0.256401%	3,005,205	2,321,430	7.16%	166,214	0.210442%	6,620,550				
State	024000	Mayville State University	3,040,211	7.12%	216,463	0.292280%	3,425,733	3,157,708	7.16%	226,092	0.286252%	9,005,549				
State	024100	Minot State University	5,134,376	7.12%	365,568	0.493609%	5,785,455	5,283,614	7.16%	378,307	0.478970%	15,068,499				
State	024200	Valley City State University	1,802,926	7.12%	128,368	0.173330%	2,031,553	2,050,207	7.16%	146,795	0.185855%	5,847,038				
State of ND	025000	ND State Library	1,217,389	7.12%	86,678	0.117037%	1,371,758	1,190,911	7.16%	85,269	0.107958%	3,396,382				
State of ND	025200	SCHOOL FOR THE DEAF	1,247,060	7.12%	88,791	0.119890%	1,405,198	1,333,650	7.16%	95,489	0.120898%	3,803,477				
State of ND	025300	School For The Blind	617,011	7.12%	43,931	0.059318%	695,250	631,217	7.16%	45,195	0.057221%	1,800,185				
State	026100	ND Board Of Nursing	629,327	7.12%	44,808	0.060502%	709,127	671,855	7.16%	48,105	0.060905%	1,916,084				
State of ND	027000	Career & Technical Education	1,591,440	7.12%	113,311	0.152998%	1,793,247	1,830,393	7.16%	131,056	0.165929%	5,220,162				
State of ND	030100	ND Department Of Health	18,608,063	7.12%	1,324,894	1.788944%	20,967,718	11,173,874	7.16%	800,049	1.012933%	31,867,089				
State of ND	030300	Mental Health	-	7.12%	-	0.000000%	-	8,722,110	7.16%	624,503	0.790676%	24,874,836				
State of ND	031000	Life Skills and Transition Center	11,912,557	7.12%	848,174	1.145251%	13,423,170	12,187,943	7.16%	872,657	1.104860%	34,759,132				
State of ND	031200	North Dakota State Hospital	16,830,134	7.12%	1,198,306	1.618017%	18,964,330	16,397,024	7.16%	1,174,027	1.486422%	46,763,154				
State of ND	031300	ND Veterans Home	4,604,654	7.12%	327,851	0.442683%	5,188,565	4,713,900	7.16%	337,515	0.427324%	13,443,705				
State of ND	031600	Indian Affairs Commission	225,957	7.12%	16,088	0.021723%	254,609	292,037	7.16%	20,910	0.026474%	832,878				
State of ND	032100	Veterans Affairs Department	391,840	7.12%	27,899	0.037671%	441,531	403,476	7.16%	28,889	0.036576%	1,150,689				
State of ND	032500	Department Of Human Services	70,135,063	7.12%	4,993,616	6.742653%	79,028,772	77,388,659	7.16%	5,541,028	7.015430%	220,706,929				
State of ND	036000	Protection & Advocacy Project	1,788,180	7.12%	127,318	0.171912%	2,014,933	1,848,479	7.16%	132,351	0.167568%	5,271,725				
State	038000	Job Service North Dakota	8,242,503	7.12%	586,866	0.792419%	9,287,724	8,748,788	7.16%	626,413	0.793094%	24,950,907				
State	040100	Insurance Department	2,307,499	7.12%	164,294	0.221839%	2,600,114	2,044,675	7.16%	146,399	0.185354%	5,831,277				
State of ND	040500	Industrial Commission	6,616,670	7.12%	471,107	0.636114%	7,455,716	7,211,047	7.16%	516,311	0.653695%	20,565,385				
State of ND	040600	ND Department Of Labor	731,558	7.12%	52,087	0.070331%	824,330	724,564	7.16%	51,879	0.065683%	2,066,401				
State of ND	040800	Public Service Commission	2,513,496	7.12%	178,961	0.241643%	2,832,231	2,910,500	7.16%	208,392	0.263842%	8,300,526				
State of ND	041200	Aeronautics Commission	475,787	7.12%	33,876	0.045741%	536,118	405,029	7.16%	29,000	0.036717%	1,155,125				
State of ND	041300	Department Of Financial Institutions	2,066,009	7.12%	147,100	0.198622%	2,327,994	2,184,075	7.16%	156,380	0.197991%	6,228,839				
State of ND	041400	ND Securities Department	594,037	7.12%	42,295	0.057110%	669,371	685,723	7.16%	49,098	0.062162%	1,955,630				
State	042600	State Board Of Law Examiners	337,348	7.12%	24,019	0.032432%	380,127	313,616	7.16%	22,455	0.028430%	894,414				
State	042700	ND State Board Of Cosmetology	82,103	7.12%	5,846	0.007893%	92,512	104,316	7.16%	7,469	0.009456%	297,488				
State	042800	ND State Plumbing Board	389,172	7.12%	27,709	0.037414%	438,519	401,088	7.16%	28,718	0.036359%	1,143,862				
State	047100	Bank Of North Dakota	10,677,109	7.12%	760,210	1.026477%	12,031,053	10,839,027	7.16%	776,074	0.982579%	30,912,146				
State	047200	Public Finance Authority	169,644	7.12%	12,079	0.016309%	191,153	151,100	7.16%	10,819	0.013698%	430,942				
State	047300	Housing Finance Agency	2,449,371	7.12%	174,395	0.235478%	2,759,973	2,375,581	7.16%	170,092	0.215351%	6,774,989				
State	047500	Mill & Elevator Association	8,768,169	7.12%	624,294	0.842955%	9,880,043	9,048,978	7.16%	647,907	0.820307%	25,807,034				
State	048500	Workforce Safety & Insurance	15,458,848	7.12%	1,100,670	1.486184%	17,419,152	15,273,282	7.16%	1,093,567	1.384552%	43,558,302				
State of ND	050200	Field Services Division	7,112,506	7.12%	506,410	0.683783%	8,014,432	7,669,380	7.16%	549,128	0.695244%	21,872,525				
State of ND	050400	Highway Patrol	1,868,079	7.12%	133,007	0.179594%	2,104,972	1,831,652	7.16%	131,146	0.166043%	5,223,748				
State of ND	051700	Department Of Corrections Transitional Services	1,900,371	7.12%	135,306	0.182698%	2,141,353	2,204,422	7.16%	157,837	0.199835%	6,286,852				

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019							As of June 30, 2020						
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under	
							Current Discount Rate					Current Discount Rate	
State of ND	051700	Department Of Corrections Transitional Services	\$ 1,900,371	7.12%	\$ 135,306	0.182698%	\$ 2,141,353	\$ 2,204,422	7.16%	\$ 157,837	0.199835%	\$ 6,286,852	
State of ND	051800	James River Correctional Ctr	7,907,159	7.12%	562,990	0.760179%	8,909,848	9,029,264	7.16%	646,495	0.818520%	25,750,814	
State of ND	051900	State Penitentiary	10,070,746	7.12%	717,037	0.968183%	11,347,805	12,378,878	7.16%	886,328	1.122169%	35,303,677	
State	052000	Rough Rider Industries	1,310,508	7.12%	93,308	0.125990%	1,476,694	1,446,285	7.16%	103,554	0.131108%	4,124,686	
State of ND	053000	Department Of Corrections And Rehabilitation	6,629,750	7.12%	472,038	0.637372%	7,470,461	7,955,295	7.16%	569,599	0.721163%	22,687,942	
State of ND	054000	Adjutant General ND National Guard	10,117,366	7.12%	720,356	0.972664%	11,400,326	10,415,223	7.16%	745,730	0.944160%	29,703,476	
State of ND	060100	Department Of Commerce	3,115,015	7.12%	221,789	0.299472%	3,510,029	3,609,692	7.16%	258,454	0.327225%	10,294,569	
State of ND	060200	Dept Of Agriculture	3,884,763	7.12%	276,595	0.373474%	4,377,386	4,306,549	7.16%	308,349	0.390397%	12,281,973	
State of ND	060700	Milk Marketing Board	127,730	7.12%	9,094	0.012280%	143,930	136,800	7.16%	9,795	0.012401%	390,138	
State of ND	060800	ND Oilseed Council	32,616	7.12%	2,322	0.003136%	36,756	33,594	7.16%	2,405	0.003045%	95,796	
State	061100	ND Soybean Council	407,860	7.12%	29,040	0.039211%	459,581	381,959	7.16%	27,348	0.034625%	1,089,310	
State of ND	061400	ND Corn Utilization Council	129,568	7.12%	9,225	0.012456%	145,993	147,252	7.16%	10,543	0.013349%	419,962	
State of ND	061600	State Seed Department	1,463,781	7.12%	104,221	0.140725%	1,649,399	1,537,252	7.16%	110,067	0.139355%	4,384,138	
State	062400	Beef Commission	184,369	7.12%	13,127	0.017725%	207,750	248,484	7.16%	17,791	0.022526%	708,673	
State of ND	062500	ND Wheat Commission	441,922	7.12%	31,465	0.042486%	497,967	462,948	7.16%	33,147	0.041967%	1,320,291	
State of ND	062600	ND Barley Council	132,000	7.12%	9,398	0.012690%	148,736	152,004	7.16%	10,883	0.013779%	433,490	
State	066500	State Fair Association	1,089,664	7.12%	77,584	0.104758%	1,227,840	913,866	7.16%	65,433	0.082844%	2,606,290	
State of ND	067000	Racing Commission	127,691	7.12%	9,092	0.012276%	143,884	130,632	7.16%	9,353	0.011842%	372,552	
State of ND	070100	Historical Society	3,578,486	7.12%	254,788	0.344029%	4,032,269	3,905,146	7.16%	279,608	0.354009%	11,137,199	
State of ND	070900	ND Council On The Arts	303,984	7.12%	21,644	0.029224%	342,526	326,002	7.16%	23,342	0.029553%	929,744	
State of ND	072000	Game & Fish Department	10,567,072	7.12%	752,376	1.015898%	11,907,060	10,905,400	7.16%	780,827	0.988595%	31,101,410	
State of ND	075000	Parks & Recreation Department	3,522,578	7.12%	250,808	0.338654%	3,969,270	3,383,387	7.16%	242,251	0.306710%	9,649,162	
State of ND	077000	Water Commission	5,847,932	7.12%	416,373	0.562209%	6,589,496	5,899,554	7.16%	422,408	0.534806%	16,825,111	
State	080100	Department Of Transportation	56,796,523	7.12%	4,043,912	5.460311%	63,998,796	58,607,157	7.16%	4,196,272	5.312851%	167,143,430	
State	090000	ND State Board Of Accountancy	97,588	7.12%	6,948	0.009382%	109,964	100,200	7.16%	7,174	0.009083%	285,753	
State	090100	Board Of Medical Examiners	325,242	7.12%	23,157	0.031268%	366,484	342,964	7.16%	24,556	0.031090%	978,098	
State	090200	Board Of Pharmacy	251,100	7.12%	17,878	0.024140%	282,938	261,144	7.16%	18,698	0.023673%	744,758	
State	090600	Real Estate Commission	174,096	7.12%	12,396	0.016737%	196,170	191,688	7.16%	13,725	0.017377%	546,684	
State	090900	Electrical Board	1,509,200	7.12%	107,455	0.145092%	1,700,583	1,761,436	7.16%	126,119	0.159678%	5,023,504	
State	099501	ND System Information Technology Services	1,933,505	7.12%	137,666	0.185884%	2,178,695	2,075,683	7.16%	148,619	0.188165%	5,919,711	
District Health Unit	100002	McIntosh District Health Unit	85,035	7.12%	6,054	0.008175%	95,817	92,287	7.16%	6,608	0.008366%	263,196	
District Health Unit	100003	Wells County Dist Health Unit	224,697	7.12%	15,998	0.021602%	253,191	194,721	7.16%	13,942	0.017652%	555,336	
District Health Unit	100004	Central Valley Health Unit	1,109,345	7.12%	78,985	0.106505%	1,250,015	1,056,480	7.16%	75,644	0.095772%	3,013,008	
District Health Unit	100005	Dickey County Health District	172,756	7.12%	12,300	0.016608%	194,658	228,731	7.16%	16,377	0.020735%	652,328	
District Health Unit	100006	Emmons County Public Health	180,295	7.12%	12,837	0.017333%	203,155	194,843	7.16%	13,951	0.017663%	555,682	
District Health Unit	100007	Rolette County Public Health	452,245	7.12%	32,200	0.043478%	509,594	493,485	7.16%	35,334	0.044735%	1,407,373	
District Health Unit	100008	Towner County Public Health Unit	98,836	7.12%	7,037	0.009502%	111,370	152,634	7.16%	10,929	0.013837%	435,315	
District Health Unit	100009	Nelson-Griggs District Health Unit	152,394	7.12%	10,850	0.014651%	171,720	160,839	7.16%	11,516	0.014580%	458,690	
District Health Unit	100010	First District Health Unit	2,371,685	7.12%	168,864	0.228009%	2,672,430	2,185,083	7.16%	156,452	0.198082%	6,231,702	
District Health Unit	100011	Lake Region District Health Unit	880,253	7.12%	62,674	0.084626%	991,878	944,074	7.16%	67,596	0.085582%	2,692,428	
District Health Unit	100012	Garrison Diversion Conservancy District	1,948,956	7.12%	138,766	0.187369%	2,196,100	2,069,933	7.16%	148,207	0.187643%	5,903,289	
District Health Unit	100013	Upper Missouri Health Unit	1,136,626	7.12%	80,928	0.109273%	1,280,759	1,240,595	7.16%	88,827	0.112462%	3,538,079	
District Health Unit	100014	Kidder County District Health Unit	62,661	7.12%	4,461	0.006024%	70,606	64,125	7.16%	4,591	0.005813%	182,878	
District Health Unit	100015	Southwestern District Health Unit	1,326,944	7.12%	94,478	0.127570%	1,495,213	1,373,644	7.16%	98,353	0.124523%	3,917,520	
District Health Unit	100017	City-County Health District	648,309	7.12%	46,160	0.063277%	730,518	675,048	7.16%	48,333	0.061194%	1,925,176	
District Health Unit	100018	Sargent County District Health Unit	147,138	7.12%	10,476	0.014146%	165,801	154,654	7.16%	11,073	0.014020%	441,072	
District Health Unit	100019	Traill District Health Unit	174,786	7.12%	12,445	0.016804%	196,955	180,024	7.16%	12,890	0.016320%	513,431	
District Health Unit	100021	Cavalier County Health Dist	125,346	7.12%	8,925	0.012051%	141,246	114,147	7.16%	8,173	0.010348%	325,550	
District Health Unit	100022	Walsh County Health District	307,241	7.12%	21,876	0.029538%	346,207	320,412	7.16%	22,941	0.029046%	913,793	
District Health Unit	100023	Custer Health Unit	1,406,211	7.12%	100,122	0.135190%	1,584,525	1,468,842	7.16%	105,169	0.133153%	4,189,022	
Political Subdivision	100024	Southeast Water Users District	507,027	7.12%	36,100	0.048745%	571,327	464,084	7.16%	33,228	0.042070%	1,323,531	
City	200002	City Of McVillie	108,109	7.12%	7,697	0.010393%	121,813	88,672	7.16%	6,349	0.008038%	252,777	
City	200003	City Of Drayton	218,935	7.12%	15,588	0.021048%	246,698	137,362	7.16%	9,835	0.012452%	391,743	
City	200004	City Of Fessenden	46,560	7.12%	3,315	0.004476%	52,462	-	7.16%	-	0.000000%	-	
City	200005	City Of Westhope	164,350	7.12%	11,702	0.015800%	185,187	166,242	7.16%	11,903	0.015070%	474,105	
City	200006	City Of Belfield	313,918	7.12%	22,351	0.030179%	353,720	247,378	7.16%	17,712	0.022425%	705,495	
City	200007	City of Beulah	39,139	7.12%	2,787	0.003763%	44,105	424,025	7.16%	30,360	0.038439%	1,209,299	
City	200008	City Of Rolla	363,874	7.12%	25,908	0.034982%	410,014	455,139	7.16%	32,588	0.041259%	1,298,017	
City	200009	City Of New Town	1,180,753	7.12%	84,070	0.113515%	1,330,478	1,249,527	7.16%	89,466	0.113272%	3,563,561	
City	200010	City Of Cavalier	416,413	7.12%	29,649	0.040033%	469,216	485,891	7.16%	34,790	0.044047%	1,385,728	
City	200011	City Of Harvey	572,142	7.12%	40,737	0.055005%	644,698	611,215	7.16%	43,763	0.055408%	1,743,148	
City	200012	City Of Napoleon	163,498	7.12%	11,641	0.015718%	184,226	166,590	7.16%	11,928	0.015102%	475,112	
City	200014	City Of Grand Forks	23,256,913	7.12%	1,655,892	2.235876%	26,206,085	25,721,548	7.16%	1,841,663	2.331707%	73,356,001	
City	200015	City Of Killdeer	845,496	7.12%	60,199	0.081284%	952,707	932,658	7.16%	66,778	0.084547%	2,659,867	
City	200016	City Of Ellendale	345,720	7.12%	24,615	0.033237%	389,562	329,138	7.16%	23,566	0.029837%	938,678	
City	200017	City Of Wishek	223,227	7.12%	15,894	0.021461%	251,538	253,988	7.16%	18,186	0.023024%	724,340	

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019								As of June 30, 2020							
Employer Type	Employer ID	Employer	2019 Payroll	Current	Estimated	Proportionate	Net Pension	2020 Payroll	Current	Estimated	Proportionate	Net Pension			
				Contribution	2019-2020		Liability Under		Contribution	2020-2021		Liability Under			
				Rate	Contribution	Share	Current Discount		Rate	Contribution	Share	Current Discount			
City	200016	City Of Ellendale	\$ 345,720	7.12%	\$ 24,615	0.033237%	\$ 389,562	\$ 329,138	7.16%	\$ 23,566	0.029837%	\$ 938,678			
City	200017	City Of Wishek	223,227	7.12%	15,894	0.021461%	251,538	253,988	7.16%	18,186	0.023024%	724,340			
City	200018	City Of Granville	62,079	7.12%	4,420	0.005968%	69,949	45,011	7.16%	3,223	0.004080%	128,358			
City	200019	City Of Linton	230,250	7.12%	16,394	0.022136%	259,450	250,588	7.16%	17,942	0.022716%	714,650			
City	200020	City Of Finley	77,094	7.12%	5,489	0.007412%	86,874	80,940	7.16%	5,795	0.007337%	230,824			
City	200021	City Of Wilton	144,546	7.12%	10,292	0.013896%	162,871	135,096	7.16%	9,673	0.012247%	385,293			
City	200022	City Of Ray	172,995	7.12%	12,317	0.016631%	194,927	201,592	7.16%	14,434	0.018275%	574,935			
City	200025	City Of Medora	269,519	7.12%	19,190	0.025911%	303,696	225,937	7.16%	16,177	0.020482%	644,368			
City	200026	City of Velva	172,348	7.12%	12,271	0.016569%	194,201	193,656	7.16%	13,866	0.017555%	552,284			
City	200028	City Of Thompson	128,342	7.12%	9,138	0.012339%	144,622	134,805	7.16%	9,652	0.012220%	384,444			
City	200029	City Of Williston	11,468,713	7.12%	816,572	1.102580%	12,923,035	11,946,701	7.16%	855,384	1.082991%	34,071,129			
City	200030	City Of Bowman	655,819	7.12%	46,694	0.063049%	738,980	617,869	7.16%	44,239	0.056011%	1,762,118			
City	200031	City Of Tioga	1,049,389	7.12%	74,716	0.100886%	1,182,457	1,054,612	7.16%	75,510	0.095603%	3,007,691			
City	200033	City Of Rhame	51,391	7.12%	3,659	0.004941%	57,912	54,706	7.16%	3,917	0.004959%	156,011			
City	200035	City Of Fargo	34,264,052	7.12%	2,439,601	3.294081%	38,609,013	36,343,235	7.16%	2,602,176	3.294584%	103,648,318			
City	200036	City Of Jamestown	5,070,567	7.12%	361,024	0.487475%	5,713,560	5,312,955	7.16%	380,408	0.481630%	15,152,183			
City	200037	City Of Beach	266,375	7.12%	18,966	0.025609%	300,156	267,917	7.16%	19,183	0.024287%	764,074			
City	200038	City Of Glenburn	62,527	7.12%	4,452	0.006011%	70,453	64,695	7.16%	4,632	0.005865%	184,514			
City	200040	City Of Kulm	77,309	7.12%	5,504	0.007432%	87,108	83,021	7.16%	5,944	0.007526%	236,770			
City	200041	City Of Harwood	141,476	7.12%	10,073	0.013601%	159,414	150,880	7.16%	10,803	0.013678%	430,313			
City	200043	City of Dickinson	3,026,981	7.12%	215,521	0.291008%	3,410,824	4,581,351	7.16%	328,025	0.415308%	13,065,679			
City	200045	City Of Mapleton	139,789	7.12%	9,953	0.013439%	157,515	153,081	7.16%	10,961	0.013877%	436,573			
City	200046	City Of Wahpeton	2,335,145	7.12%	166,262	0.224496%	2,631,256	2,523,417	7.16%	180,677	0.228753%	7,196,618			
City	200047	City Of Bottineau	487,485	7.12%	34,709	0.046866%	549,303	501,685	7.16%	35,921	0.045479%	1,430,779			
City	200049	City Of Elgin	68,810	7.12%	4,899	0.006615%	77,533	73,352	7.16%	5,252	0.006649%	209,179			
City	200050	City Of Rugby	616,442	7.12%	43,891	0.059264%	694,617	602,231	7.16%	43,120	0.054593%	1,717,507			
City	200051	City Of New Salem	152,422	7.12%	10,852	0.014654%	171,755	109,064	7.16%	7,809	0.009887%	311,047			
City	200052	City Of Walhalla	247,168	7.12%	17,598	0.023762%	278,508	259,151	7.16%	18,555	0.023493%	739,095			
City	200053	City Of Gwinner	157,170	7.12%	11,191	0.015110%	177,100	162,899	7.16%	11,664	0.014767%	464,573			
City	200054	City Of Kenmare	209,391	7.12%	14,909	0.020130%	235,938	287,943	7.16%	20,617	0.026103%	821,206			
City	200055	City Of Watford City	3,789,680	7.12%	269,825	0.364333%	4,270,246	2,953,801	7.16%	211,492	0.267768%	8,424,039			
City	200057	City Of Cooperstown	181,957	7.12%	12,955	0.017493%	205,031	153,936	7.16%	11,022	0.013955%	439,027			
City	200058	City Of New England	96,832	7.12%	6,894	0.009309%	109,108	101,766	7.16%	7,286	0.009225%	290,220			
City	200059	City Of Carrington	510,733	7.12%	36,364	0.049101%	575,499	572,240	7.16%	40,972	0.051875%	1,631,999			
City	200060	City Of Mott	121,770	7.12%	8,670	0.011707%	137,215	125,814	7.16%	9,008	0.011405%	358,804			
City	200061	City Of Larimore	177,052	7.12%	12,606	0.017021%	199,498	174,404	7.16%	12,487	0.015810%	497,386			
City	200062	City Of Sherwood	40,548	7.12%	2,887	0.003898%	45,687	40,548	7.16%	2,903	0.003676%	115,648			
City	200063	City Of Lamoure	114,258	7.12%	8,135	0.010985%	128,752	105,728	7.16%	7,570	0.009584%	301,515			
City	200064	City Of Michigan	56,240	7.12%	4,004	0.005407%	63,374	68,575	7.16%	4,910	0.006216%	195,557			
City	200065	City Of Park River	447,973	7.12%	31,896	0.043067%	504,776	471,724	7.16%	33,775	0.042763%	1,345,333			
City	200067	City Of Hatton	81,800	7.12%	5,824	0.007864%	92,172	84,338	7.16%	6,039	0.007645%	240,513			
City	200069	City Of Northwood	215,314	7.12%	15,330	0.020700%	242,619	282,159	7.16%	20,203	0.025578%	804,689			
City	200070	City Of Powers Lake	44,204	7.12%	3,147	0.004250%	49,813	41,012	7.16%	2,936	0.003718%	116,969			
City	200072	City Of Towner	102,418	7.12%	7,292	0.009846%	115,402	98,420	7.16%	7,047	0.008922%	280,688			
City	200073	City Of Pembina	81,504	7.12%	5,803	0.007836%	91,844	81,575	7.16%	5,841	0.007395%	232,648			
City	200075	City Of Underwood	90,570	7.12%	6,449	0.008707%	102,052	93,288	7.16%	6,679	0.008457%	266,059			
City	200076	City Of New Leipzig	40,866	7.12%	2,910	0.003929%	46,051	38,240	7.16%	2,738	0.003467%	109,073			
City	200077	City Of Stanley	855,739	7.12%	60,929	0.082269%	964,252	824,932	7.16%	59,065	0.074782%	2,352,658			
City	200080	City Of Crosby	141,246	7.12%	10,057	0.013579%	159,156	156,964	7.16%	11,239	0.014229%	447,647			
City	200083	City Of Grafton	1,591,581	7.12%	113,321	0.153012%	1,793,411	1,670,227	7.16%	119,588	0.151409%	4,763,360			
City	200084	City Of Emerado	80,230	7.12%	5,712	0.007713%	90,402	108,893	7.16%	7,797	0.009871%	310,544			
City	200085	City Of Lincoln	589,700	7.12%	41,987	0.056693%	664,483	322,033	7.16%	23,058	0.029193%	918,418			
City	200086	City Of Minto	81,130	7.12%	5,776	0.007800%	91,422	82,568	7.16%	5,912	0.007485%	235,480			
City	200087	City Of Ashley	113,642	7.12%	8,091	0.010925%	128,049	121,174	7.16%	8,676	0.010985%	345,590			
City	200088	City Of Neche	43,464	7.12%	3,095	0.004179%	48,981	44,112	7.16%	3,158	0.003999%	125,809			
City	200089	City Of Surrey	217,697	7.12%	15,500	0.020929%	245,303	235,062	7.16%	16,830	0.021309%	670,386			
City	200090	City Of Hankinson	211,945	7.12%	15,090	0.020376%	238,821	212,319	7.16%	15,202	0.019247%	605,515			
City	200091	City Of New Rockford	216,366	7.12%	15,405	0.020801%	243,803	221,039	7.16%	15,826	0.020038%	630,400			
City	200092	City Of Minot	2,360,950	7.12%	168,100	0.226977%	2,660,335	6,031,001	7.16%	431,820	0.546722%	17,199,991			
City	200094	City Of West Fargo	7,691,139	7.12%	547,609	0.739412%	8,666,444	8,401,775	7.16%	601,567	0.761637%	23,961,263			
City	200097	City Of Devils Lake	1,215,556	7.12%	86,548	0.116861%	1,369,695	1,406,686	7.16%	100,719	0.127519%	4,011,775			
City	200098	City Of Oakes	565,841	7.12%	40,288	0.054399%	637,596	566,502	7.16%	40,562	0.051354%	1,615,608			
City	200100	City Of Mohall	206,380	7.12%	14,694	0.019841%	232,551	160,652	7.16%	11,503	0.014563%	458,155			
City	200101	City Of Lidgerwood	74,256	7.12%	5,287	0.007139%	83,674	78,586	7.16%	5,627	0.007124%	224,123			
City	200102	City Of McClusky	35,360	7.12%	2,518	0.003399%	39,839	35,360	7.16%	2,532	0.003205%	100,830			
City	200103	City Of Burlington	156,874	7.12%	11,169	0.015082%	176,772	151,479	7.16%	10,846	0.013732%	432,012			
City	200104	City Of Usbon	468,869	7.12%	33,383	0.045076%	528,323	458,646	7.16%	32,839	0.041577%	1,308,021			
City	200110	City Of Halliday	112,416	7.12%	8,004	0.010807%	126,666	125,100	7.16%	8,957	0.011341%	356,790			

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019												As of June 30, 2020											
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate		2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate										
City	200102	City Of Mcclusky	\$ 35,360	7.12%	\$ 2,518	0.003399%	\$	39,839	\$ 35,360	7.16%	\$ 2,532	0.003205%	\$	100,830									
City	200103	City Of Burlington	156,874	7.12%	11,169	0.015082%		176,772	151,479	7.16%	10,846	0.013732%		432,012									
City	200104	City Of Lisbon	468,869	7.12%	33,383	0.045076%		528,323	458,646	7.16%	32,839	0.041577%		1,308,021									
City	200110	City Of Halliday	112,416	7.12%	8,004	0.010807%		126,666	125,100	7.16%	8,957	0.011341%		356,790									
City	200111	City Of Maddock	90,539	7.12%	6,446	0.008704%		102,017	95,490	7.16%	6,837	0.008656%		272,320									
City	200114	City of Regent	40,295	7.12%	2,869	0.003874%		45,406	47,806	7.16%	3,423	0.004334%		136,349									
City	200115	City of Lakota	174,441	7.12%	12,420	0.016770%		196,557	224,127	7.16%	16,047	0.020318%		639,209									
City	200117	City of Alexander	136,245	7.12%	9,701	0.013098%		153,518	139,468	7.16%	9,986	0.012643%		397,751									
City	200118	City of Berthold	34,152	7.12%	2,432	0.003283%		38,479	23,247	7.16%	1,664	0.002107%		66,287									
City	200119	City of Carson	76,393	7.12%	5,439	0.007344%		86,077	78,784	7.16%	5,641	0.007142%		224,689									
City	200120	City of Dodge	42,638	7.12%	3,036	0.004099%		48,043	44,159	7.16%	3,162	0.004003%		125,935									
City	200123	City of Grenora	139,505	7.12%	9,933	0.013412%		157,198	101,579	7.16%	7,273	0.009208%		289,686									
City	200124	City of Kindred	-	7.12%	-	0.000000%		-	134,349	7.16%	9,619	0.012179%		383,154									
City	200125	City of Richardton	-	7.12%	-	0.000000%		-	98,096	7.16%	7,024	0.008893%		279,776									
County	300001	Adams County	893,285	7.12%	63,602	0.085879%		1,006,564	575,091	7.16%	41,177	0.052133%		1,640,115									
County	300002	Barnes County	3,232,946	7.12%	230,186	0.310809%		3,642,906	2,454,420	7.16%	175,736	0.222498%		6,999,835									
County	300003	Benson County	1,743,207	7.12%	124,116	0.167589%		1,964,264	1,250,286	7.16%	89,520	0.113341%		3,565,732									
County	300004	Billings County	2,880,812	7.12%	205,114	0.276956%		3,246,125	5,985,320	7.16%	428,549	0.542581%		17,069,714									
County	300005	Bottineau County	3,177,026	7.12%	226,204	0.305433%		3,579,896	3,782,037	7.16%	270,794	0.342849%		10,786,103									
County	300006	Bowman County	1,575,772	7.12%	112,195	0.151492%		1,775,596	1,145,419	7.16%	82,012	0.103834%		3,266,640									
County	300007	Burke County	1,668,057	7.12%	118,766	0.160364%		1,879,582	1,558,408	7.16%	111,582	0.141273%		4,444,479									
County	300008	Burleigh County	17,347,366	7.12%	1,235,132	1.667743%		19,547,155	17,239,109	7.16%	1,234,320	1.562758%		49,164,701									
County	300009	Cass County	17,086,506	7.12%	1,216,559	1.642664%		19,253,211	16,984,432	7.16%	1,216,085	1.539671%		48,438,379									
County	300010	Cavalier County	2,081,858	7.12%	148,228	0.200146%		2,345,856	3,351,077	7.16%	239,937	0.303782%		9,557,047									
County	300011	Dickey County	1,828,968	7.12%	130,223	0.175834%		2,060,902	1,373,279	7.16%	98,327	0.124490%		3,916,482									
County	300012	Divide County	2,409,362	7.12%	171,547	0.231632%		2,714,895	2,223,858	7.16%	159,228	0.201597%		6,342,285									
County	300013	Dunn County	4,222,140	7.12%	300,616	0.405909%		4,757,547	4,230,685	7.16%	302,917	0.383520%		12,065,621									
County	300014	Eddy County	818,775	7.12%	58,297	0.078715%		922,597	793,014	7.16%	56,780	0.071888%		2,261,612									
County	300015	Emmons County	1,481,324	7.12%	105,470	0.142412%		1,669,172	2,554,954	7.16%	182,935	0.231611%		7,286,532									
County	300016	Foster County	855,028	7.12%	60,878	0.082201%		963,455	911,694	7.16%	65,277	0.082647%		2,600,092									
County	300017	Golden Valley County	-	7.12%	-	0.000000%		-	857,022	7.16%	61,363	0.077691%		2,444,175									
County	300018	Grand Forks County	15,190,399	7.12%	1,081,556	1.460376%		17,116,663	15,003,939	7.16%	1,074,282	1.360136%		42,790,170									
County	300019	Grant County	1,061,990	7.12%	75,614	0.102098%		1,196,662	937,557	7.16%	67,129	0.084991%		2,673,835									
County	300020	Griggs County	641,226	7.12%	45,655	0.061646%		722,536	572,750	7.16%	41,009	0.051921%		1,633,446									
County	300021	Hettinger County	1,247,791	7.12%	88,843	0.119960%		1,406,018	1,066,401	7.16%	76,354	0.096671%		3,041,290									
County	300023	Lamoure County	1,707,321	7.12%	121,561	0.164139%		1,923,828	1,730,479	7.16%	123,902	0.156871%		4,935,195									
County	300024	Logan County	782,711	7.12%	55,729	0.075248%		881,961	594,544	7.16%	42,569	0.053897%		1,695,611									
County	300025	Mchenry County	1,443,928	7.12%	102,808	0.138817%		1,627,036	1,181,656	7.16%	84,607	0.107119%		3,369,987									
County	300026	McIntosh County	1,014,011	7.12%	72,198	0.097485%		1,142,595	948,371	7.16%	67,903	0.085972%		2,704,698									
County	300027	Mckenzie County	8,301,317	7.12%	591,054	0.798073%		9,353,993	9,093,332	7.16%	651,083	0.824328%		25,933,535									
County	300028	McLean County	4,057,713	7.12%	288,909	0.390101%		4,572,266	3,984,232	7.16%	285,271	0.361178%		11,362,737									
County	300029	Mercer County	3,542,702	7.12%	252,240	0.340589%		3,991,950	3,655,147	7.16%	261,709	0.331346%		10,424,216									
County	300030	Morton County	5,803,060	7.12%	413,178	0.557895%		6,538,933	6,080,026	7.16%	435,330	0.551166%		17,339,800									
County	300031	Mountrail County	6,503,005	7.12%	463,014	0.625187%		7,327,644	7,740,050	7.16%	554,188	0.701650%		22,074,059									
County	300032	Nelson County	1,608,185	7.12%	114,503	0.154608%		1,812,118	1,708,869	7.16%	122,355	0.154912%		4,873,565									
County	300033	Oliver County	844,854	7.12%	60,154	0.081223%		951,992	829,546	7.16%	59,395	0.075200%		2,365,808									
County	300034	Pembina County	2,901,088	7.12%	206,557	0.278905%		3,268,968	2,361,279	7.16%	169,068	0.214054%		6,734,185									
County	300035	Pierce County	2,154,032	7.12%	153,367	0.207085%		2,427,186	2,074,567	7.16%	148,539	0.188063%		5,916,502									
County	300036	Ramsey County	3,532,434	7.12%	251,509	0.339602%		3,980,381	5,061,850	7.16%	362,428	0.458866%		14,436,023									
County	300037	Ransom County	1,625,124	7.12%	115,709	0.156236%		1,831,199	1,561,863	7.16%	111,829	0.141586%		4,454,326									
County	300038	Renville County	1,346,060	7.12%	95,839	0.129408%		1,516,755	1,192,698	7.16%	85,397	0.108120%		3,401,478									
County	300039	Richland County	6,021,477	7.12%	428,729	0.578893%		6,785,045	6,704,950	7.16%	480,074	0.607817%		19,122,053									
County	300040	Rollette County	2,150,645	7.12%	153,126	0.206759%		2,423,365	1,031,418	7.16%	73,850	0.093500%		2,941,530									
County	300041	Sargent County	580,407	7.12%	41,325	0.055799%		654,005	486,889	7.16%	34,861	0.044137%		1,388,559									
County	300042	Sheridan County	708,182	7.12%	50,423	0.068083%		797,982	744,871	7.16%	53,333	0.067524%		2,124,319									
County	300044	Slope County	517,160	7.12%	36,822	0.049719%		582,743	1,214,346	7.16%	86,947	0.110083%		3,463,235									
County	300045	Stark County	5,986,171	7.12%	426,215	0.575499%		6,745,265	3,898,024	7.16%	279,099	0.353363%		11,116,876									
County	300046	Steele County	971,612	7.12%	69,179	0.093409%		1,094,821	947,581	7.16%	67,847	0.085900%		2,702,432									
County	300047	Stutsman County	6,538,693	7.12%	465,555	0.628618%		7,367,858	7,379,082	7.16%	528,342	0.668928%		21,044,618									
County	300048	Towner County	1,295,500	7.12%	92,240	0.124547%		1,459,781	1,100,756	7.16%	78,814	0.099786%		3,139,289									
County	300049	Trail County	3,352,422	7.12%	238,692	0.322296%		3,777,542	3,274,257	7.16%	234,437	0.296818%		9,337,958									
County	300050	Walsh County	3,541,217	7.12%	252,135	0.340446%		3,990,273	2,811,902	7.16%	201,332	0.254904%		8,019,334									
County	300051	Ward County	10,320,290	7.12%	734,805	0.992173%		11,628,985	10,360,833	7.16%	741,836	0.939229%		29,548,345									
County	300052	Wells County	2,188,029	7.12%	155,788	0.210353%		2,465,489	1,956,085	7.16%	140,056	0.177323%		5,578,620									
County	300053	Williams County	11,745,396	7.12%	836,272	1.129180%		13,234,807	12,705,468	7.16%	909,712	1.151775%		36,235,088									
School District	400002	Mcclusky Public Schools																					

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019										As of June 30, 2020									
Employer Type	Employer ID	Employer	2019 Payroll	Current	Estimated	Proportionate	Net Pension	2020 Payroll	Current	Estimated	Proportionate	Net Pension							
				Contribution	Contribution		Liability Under		Contribution	Contribution		Liability Under							
				Rate	2019-2020	Share	Current Discount		Rate	2020-2021	Share	Current Discount							
County	300053	Williams County	\$ 11,745,396	7.12%	\$ 836,272	1.129180%	\$ 13,234,807	\$ 12,705,468	7.16%	\$ 909,712	1.151775%	\$ 36,235,088							
School District	400002	McLusky Public Schools	194,258	7.12%	13,831	0.018676%	218,896	165,660	7.16%	11,861	0.015017%	472,438							
School District	400003	Lake Region Special Education Unit	487,651	7.12%	34,721	0.046882%	549,491	412,747	7.16%	29,553	0.037416%	1,177,115							
School District	400004	Lidgerwood Public School	416,581	7.12%	29,661	0.040049%	469,403	405,067	7.16%	29,003	0.036720%	1,155,219							
School District	400006	Halliday Public School	175,301	7.12%	12,481	0.016853%	197,529	82,826	7.16%	5,930	0.007508%	236,203							
School District	400007	Oliver-Mercer Special Education Unit	381,690	7.12%	27,176	0.036695%	430,092	437,322	7.16%	31,312	0.039644%	1,247,209							
School District	400008	Underwood School District #8	376,190	7.12%	26,785	0.036166%	423,892	421,769	7.16%	30,199	0.038234%	1,202,850							
School District	400010	New Town Public School District	1,868,728	7.12%	133,053	0.179566%	2,105,698	1,870,864	7.16%	133,954	0.169597%	5,335,558							
School District	400011	Bottineau Public School	1,377,880	7.12%	98,105	0.132467%	1,552,609	1,407,799	7.16%	100,798	0.127620%	4,014,953							
School District	400012	Peace Garden Special Services	329,305	7.12%	23,447	0.031659%	371,066	344,790	7.16%	24,687	0.031256%	983,320							
School District	400014	Beulah Public School #27	1,009,781	7.12%	71,896	0.097078%	1,137,824	1,109,364	7.16%	79,430	0.100566%	3,163,828							
School District	400016	St John School District #3	798,930	7.12%	56,884	0.076808%	900,245	824,214	7.16%	59,014	0.074717%	2,350,613							
School District	400017	Ellendale Public School District #40	452,461	7.12%	32,215	0.043499%	509,840	473,806	7.16%	33,925	0.042951%	1,351,248							
School District	400018	Rural Cass Special Education Unit	224,600	7.12%	15,992	0.021593%	253,086	237,421	7.16%	16,999	0.021523%	677,118							
School District	400019	Fargo Public Schools	24,771,329	7.12%	1,763,719	2.381469%	27,912,540	26,172,746	7.16%	1,873,969	2.372609%	74,642,787							
School District	400020	Surrey Schools	610,876	7.12%	43,494	0.058728%	688,335	569,439	7.16%	40,772	0.051621%	1,624,008							
School District	400021	Jameson Public School District #1	3,257,099	7.12%	231,905	0.313131%	3,670,122	3,528,802	7.16%	252,662	0.319893%	10,063,902							
School District	400023	Warwick Public School	726,950	7.12%	51,759	0.069888%	819,138	883,790	7.16%	63,279	0.080117%	2,520,498							
School District	400024	Souris Valley Special Services	352,579	7.12%	25,104	0.033896%	397,286	417,940	7.16%	29,925	0.037887%	1,191,933							
School District	400025	Rugby Public School District #5	628,763	7.12%	44,768	0.060448%	708,494	808,247	7.16%	57,870	0.073269%	2,305,058							
School District	400026	Billings County School District	348,503	7.12%	24,813	0.033504%	392,691	353,115	7.16%	25,283	0.032011%	1,007,073							
School District	400027	Belcourt School District #7	5,289,467	7.12%	376,610	0.508519%	5,960,211	5,575,011	7.16%	399,171	0.505385%	15,899,520							
School District	400028	West Fargo Public School #6	19,273,761	7.12%	1,372,292	1.852943%	21,717,833	20,237,320	7.16%	1,448,992	1.834552%	57,715,399							
School District	400029	Minot Public School District #1	18,201,913	7.12%	1,295,976	1.748989%	20,510,071	18,921,139	7.16%	1,354,754	1.715237%	53,961,723							
School District	400030	Belfield Public School #13	322,915	7.12%	22,992	0.031044%	363,858	392,430	7.16%	28,098	0.035575%	1,119,197							
School District	400031	Minto Public School District #20	379,255	7.12%	27,003	0.036461%	427,349	341,352	7.16%	24,441	0.030944%	973,505							
School District	400033	Harvey Public School Dist #38	667,560	7.12%	47,530	0.064178%	752,213	732,361	7.16%	52,437	0.066390%	2,088,644							
School District	400034	Oakes Public Schools	599,707	7.12%	42,699	0.057655%	675,758	519,756	7.16%	37,215	0.047117%	1,482,311							
School District	400035	Larimore Public School District #44	511,925	7.12%	36,449	0.049216%	576,847	578,847	7.16%	41,445	0.052474%	1,650,843							
School District	400036	Hazen Public School District #3	587,509	7.12%	41,831	0.056482%	662,010	642,143	7.16%	45,977	0.058211%	1,831,331							
School District	400038	Park River Area School District	615,130	7.12%	43,797	0.059137%	693,128	645,228	7.16%	46,198	0.058491%	1,840,139							
School District	400039	Hillsboro Public School	608,049	7.12%	43,293	0.058457%	685,158	571,306	7.16%	40,906	0.051790%	1,629,324							
School District	400040	Lisbon Public School	769,188	7.12%	54,766	0.073948%	866,724	879,154	7.16%	62,947	0.079697%	2,507,285							
School District	400042	Northern Cass School District # 97	640,738	7.12%	45,621	0.061599%	721,985	799,894	7.16%	57,272	0.072512%	2,281,243							
School District	400043	Mandaree Public School #36	963,847	7.12%	68,626	0.092662%	1,086,066	1,085,810	7.16%	77,744	0.098431%	3,096,660							
School District	400044	Thompson Public School	317,297	7.12%	22,592	0.030504%	357,529	443,669	7.16%	31,767	0.040219%	1,265,298							
School District	400045	Northern Plains Special Ed Unit	128,930	7.12%	9,180	0.012395%	145,278	141,220	7.16%	10,111	0.012802%	402,754							
School District	400046	Bowman County School District #1	789,977	7.12%	56,246	0.075947%	890,154	730,613	7.16%	52,312	0.066231%	2,083,641							
School District	400047	Apple Creek Elementary School	35,833	7.12%	2,551	0.003445%	40,378	35,906	7.16%	2,571	0.003255%	102,403							
School District	400048	Burke Central School	166,066	7.12%	11,824	0.015965%	187,121	195,708	7.16%	14,013	0.017741%	558,136							
School District	400049	Washburn Public School	427,768	7.12%	30,457	0.041125%	482,015	379,223	7.16%	27,152	0.034377%	1,081,508							
School District	400050	Enderlin Area School District #24	581,023	7.12%	41,369	0.055858%	654,696	537,476	7.16%	38,483	0.048723%	1,532,836							
School District	400051	Midkota School	299,418	7.12%	21,319	0.028785%	337,381	345,729	7.16%	24,754	0.031341%	985,995							
School District	400052	Velva Public School	411,969	7.12%	29,332	0.039606%	464,211	416,731	7.16%	29,838	0.037777%	1,188,473							
School District	400053	Shenandoah Valley Special Education Unit	568,601	7.12%	40,484	0.054664%	640,702	783,356	7.16%	56,088	0.071013%	2,234,084							
School District	400054	Center Stanton Public School	276,787	7.12%	19,707	0.026610%	311,888	289,085	7.16%	20,698	0.026206%	824,446							
School District	400055	Burleigh County Special Education Unit	61,531	7.12%	4,381	0.005915%	69,328	62,085	7.16%	4,445	0.005628%	177,058							
School District	400056	New Rockford Shenandoah Public School	419,714	7.12%	29,884	0.040351%	472,943	455,816	7.16%	32,636	0.041321%	1,299,968							
School District	400057	James River Multidistrict Special Education Unit	348,797	7.12%	24,834	0.033533%	393,031	518,354	7.16%	37,114	0.046990%	1,478,315							
School District	400058	Newburg United Public School	248,633	7.12%	17,703	0.023903%	280,160	278,015	7.16%	19,906	0.025203%	792,892							
School District	400059	Napoleon Public School District #2	223,054	7.12%	15,881	0.021444%	251,339	338,933	7.16%	24,268	0.030725%	966,615							
School District	400060	Yellowstone School District # 14	176,229	7.12%	12,548	0.016942%	198,572	234,889	7.16%	16,818	0.021293%	669,882							
School District	400061	Cavalier Public Schools	510,854	7.12%	36,373	0.049113%	575,640	514,805	7.16%	36,860	0.046668%	1,468,185							
School District	400062	Richland School District # 44	412,056	7.12%	29,338	0.039614%	464,305	407,853	7.16%	29,202	0.036973%	1,163,178							
School District	400063	Fort Totten School District # 30	361,603	7.12%	25,746	0.034764%	407,459	416,932	7.16%	29,852	0.037796%	1,189,070							
School District	400064	Bismarck Public Schools	26,437,584	7.12%	1,882,356	2.541659%	29,790,083	29,060,447	7.16%	2,080,728	2.634385%	82,878,316							
School District	400065	Solen Public School Dist #3	534,177	7.12%	38,033	0.051355%	601,918	596,619	7.16%	42,718	0.054085%	1,701,526							
School District	400068	Lakota Public School District # 66	273,476	7.12%	19,471	0.026291%	308,150	255,662	7.16%	18,305	0.023176%	729,122							
School District	400069	Stanley Community Public School District # 2	1,390,810	7.12%	99,026	0.133710%	1,567,178	1,669,437	7.16%	119,532	0.151338%	4,761,126							
School District	400070	Mandan Public School District #1	7,537,233	7.12%	536,651	0.724615%	8,493,012	8,565,243	7.16%	613,271	0.776456%	24,427,472							
School District	400072	Killdeer Public School #16	1,040,707	7.12%	74,098	0.100025%	1,172,682	1,025,945	7.16%	73,458	0.093004%	2,925,926							
School District	400073	Glenburn School District	415,663	7.12%	29,595	0.039961%	468,372	467,415	7.16%	33,467	0.042372%	1,333,032							
School District	400074	New Public School #8	799,682	7.12%	56,937	0.076880%	901,089	853,071	7.16%	61,080	0.077333%	2,432,913							
School District	400075	Williston Public School #1	8,077,040	7.12%	575,085	0.776511%	9,101,271	9,947,800	7.16%	712,262	0.901787%	28,370,412							
School District	400076	Valley City Public School	1,104,814	7.12%	78,663	0.106215%	1,244,917	1,118,837	7.16%	80,109	0.101425%	3,190,852							
School District	400077	Dickinson Public Schools	7,619,621	7.12%	542,517	0.732536%	8,585,852	7,651,850	7.16%	547,872	0.6936								

Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2019										As of June 30, 2020									
Employer Type	Employer ID	Employer	2019 Payroll	Current	Estimated	Proportionate	Net Pension	2020 Payroll	Current	Estimated	Proportionate	Net Pension							
				Contribution	Contribution		Liability Under		Contribution	Contribution		Liability Under							
				Rate	2019-2020	Share	Current Discount		Rate	2020-2021	Share	Current Discount							
School District	400076	Valley City Public School	\$ 1,104,814	7.12%	\$ 78,663	0.106215%	\$ 1,244,917	\$ 1,118,837	7.16%	\$ 80,109	0.101425%	\$ 3,190,852							
School District	400077	Dickinson Public Schools	7,619,621	7.12%	542,517	0.732536%	8,585,852	7,651,850	7.16%	547,872	0.693655%	21,822,535							
School District	400078	Drayton Public School #19	331,258	7.12%	23,586	0.031847%	373,270	450,521	7.16%	32,257	0.040841%	1,284,867							
School District	400079	Mohall Lansford Sherwood School	380,856	7.12%	27,117	0.036615%	429,154	404,456	7.16%	28,959	0.036665%	1,153,489							
School District	400080	Westhope Public School #17	238,025	7.12%	16,947	0.022883%	268,205	299,205	7.16%	21,423	0.027124%	853,327							
School District	400081	Kindred Public School District #2	514,498	7.12%	36,632	0.049463%	579,742	626,975	7.16%	44,891	0.056836%	1,788,073							
School District	400082	Grafton Public School District #3	1,393,708	7.12%	99,232	0.133988%	1,570,436	1,431,710	7.16%	102,510	0.129787%	4,083,127							
School District	400083	Wilton Public School District	391,740	7.12%	27,892	0.037661%	441,414	420,066	7.16%	30,077	0.038080%	1,198,005							
School District	400084	Shenenne Valley Career And Tech Center	133,765	7.12%	9,524	0.012860%	150,729	150,026	7.16%	10,742	0.013600%	427,859							
School District	400085	White Shield School Dist #85	1,109,895	7.12%	79,025	0.106703%	1,250,636	1,097,796	7.16%	78,602	0.099517%	3,130,826							
School District	400086	Tgu School District #60	1,855,173	7.12%	132,088	0.178353%	2,090,426	1,807,062	7.16%	129,386	0.163814%	5,153,624							
School District	400087	Turtle Lake Mercer School District #72	377,260	7.12%	26,861	0.036269%	425,099	407,492	7.16%	29,176	0.036940%	1,162,140							
School District	400088	Lamoure School District #8	451,876	7.12%	32,174	0.043443%	509,183	550,469	7.16%	39,414	0.049901%	1,569,896							
School District	400089	Divide County School Dist #1	773,122	7.12%	55,046	0.074326%	871,155	760,712	7.16%	54,467	0.068960%	2,169,496							
School District	400090	Mott/Regent School Dist #1	499,628	7.12%	35,574	0.048033%	562,982	361,117	7.16%	25,856	0.032736%	1,029,882							
School District	400091	United Public School District #7	993,854	7.12%	70,762	0.095547%	1,119,880	1,056,738	7.16%	75,662	0.095795%	3,013,731							
School District	400092	Kulm Public School District #7	302,178	7.12%	21,515	0.029051%	340,499	317,998	7.16%	22,769	0.028827%	906,904							
School District	400093	Midway Public School District #128	540,645	7.12%	38,494	0.051977%	609,208	571,511	7.16%	40,920	0.051809%	1,629,922							
School District	400094	Dunseith School District #1	1,748,691	7.12%	124,507	0.168116%	1,970,441	1,579,239	7.16%	113,074	0.143161%	4,503,876							
School District	400095	Carrington School District #49	551,822	7.12%	39,290	0.053051%	621,796	561,747	7.16%	40,221	0.050923%	1,602,048							
School District	400096	Glen Ullin Public School #48	310,151	7.12%	22,083	0.029817%	349,477	314,269	7.16%	22,502	0.028489%	896,270							
School District	400099	Manvel Public School	314,703	7.12%	22,407	0.030255%	354,610	378,134	7.16%	27,074	0.034279%	1,078,425							
School District	400100	Maple Valley School District	314,209	7.12%	22,372	0.030207%	354,048	301,576	7.16%	21,593	0.027338%	860,059							
School District	400101	North Border School District #100	651,014	7.12%	46,352	0.062587%	733,565	776,787	7.16%	55,618	0.070417%	2,215,334							
School District	400102	Mckenzie City Public School #1	2,877,824	7.12%	204,901	0.276669%	3,242,761	3,264,903	7.16%	233,767	0.295970%	9,311,280							
School District	400103	Devils Lake Public School	2,993,064	7.12%	213,106	0.287748%	3,372,615	3,004,994	7.16%	215,158	0.272408%	8,570,014							
School District	400104	Mt Pleasant School Dist #4	416,182	7.12%	29,632	0.040011%	468,958	501,586	7.16%	35,914	0.045470%	1,430,496							
School District	400105	Central Cass Public School District #7	1,123,956	7.12%	80,026	0.108055%	1,266,483	1,363,678	7.16%	97,639	0.123620%	3,889,112							
School District	400106	Minlor Public School District #2	420,902	7.12%	29,968	0.040465%	474,279	414,984	7.16%	29,713	0.037619%	1,183,502							
School District	400107	Mapleton Public School	99,497	7.12%	7,084	0.009565%	112,109	120,512	7.16%	8,629	0.010925%	343,703							
School District	400108	Linton Public School District #36	478,043	7.12%	34,037	0.045958%	538,661	457,175	7.16%	32,734	0.041444%	1,303,837							
School District	400109	Tioga Public School District #15	726,329	7.12%	51,715	0.069828%	818,435	943,540	7.16%	67,557	0.085534%	2,690,918							
School District	400114	Zeeland Public Schools	99,756	7.12%	7,103	0.009590%	112,402	101,212	7.16%	7,247	0.009175%	288,647							
School District	400117	Garrison Public School District #51	637,896	7.12%	45,418	0.061326%	718,785	633,607	7.16%	45,366	0.057438%	1,807,012							
School District	400118	Kenmare Public School District #28	454,883	7.12%	32,388	0.043732%	512,571	419,603	7.16%	30,044	0.038038%	1,196,684							
School District	400119	Lewis & Clark Public Schools	661,439	7.12%	47,094	0.063589%	745,309	665,270	7.16%	47,633	0.060308%	1,897,303							
School District	400120	Sw Special Education Unit	78,828	7.12%	5,613	0.007578%	88,820	83,931	7.16%	6,009	0.007609%	239,381							
School District	400121	North Valley Career & Technology Center	203,638	7.12%	14,499	0.019577%	229,457	162,676	7.16%	11,648	0.014747%	463,944							
School District	400122	Dakota Prairie Public School	702,578	7.12%	50,024	0.067545%	791,676	744,423	7.16%	53,301	0.067483%	2,123,030							
School District	400123	Beach Public School District #3	786,741	7.12%	56,016	0.075636%	886,509	771,847	7.16%	55,264	0.069969%	2,201,240							
School District	400124	Rolette Public School	306,161	7.12%	21,799	0.029434%	344,988	275,707	7.16%	19,741	0.024993%	786,285							
School District	400125	Drake Public School District	284,699	7.12%	20,271	0.027370%	320,796	243,457	7.16%	17,432	0.022070%	694,327							
School District	400137	New Salem Almont School District #49	584,914	7.12%	41,646	0.056233%	659,091	597,872	7.16%	42,808	0.054198%	1,705,081							
School District	400138	Max Public School	327,506	7.12%	23,318	0.031486%	369,039	352,585	7.16%	25,245	0.031963%	1,005,563							
School District	400139	East Central Special Education Unit	504,727	7.12%	35,937	0.048524%	568,736	462,170	7.16%	33,091	0.041897%	1,318,089							
School District	400140	North Sargent School District #3	373,336	7.12%	26,582	0.035892%	420,680	401,753	7.16%	28,766	0.036420%	1,145,781							
School District	400141	Walhpeton Public School District 37	1,368,978	7.12%	97,471	0.131611%	1,542,576	1,506,478	7.16%	107,864	0.136565%	4,296,364							
School District	400142	Medina Public School District #3	257,265	7.12%	18,317	0.024733%	289,889	274,158	7.16%	19,630	0.024853%	781,881							
School District	400143	Pingree-Buchanan School District	226,387	7.12%	16,119	0.021764%	255,090	187,787	7.16%	13,446	0.017023%	535,547							
School District	400144	West River Student Services	165,524	7.12%	11,785	0.015913%	186,512	149,554	7.16%	10,708	0.013557%	426,506							
School District	400145	Leeds Public School District 6	228,558	7.12%	16,273	0.021973%	257,539	295,528	7.16%	21,160	0.026790%	842,819							
School District	400147	Sawyer Public School	156,566	7.12%	11,147	0.015052%	176,420	173,258	7.16%	12,405	0.015706%	494,114							
School District	400148	Willmar Multidistrict Special Education Unit	709,112	7.12%	50,489	0.068173%	799,037	1,198,371	7.16%	85,803	0.108635%	3,417,680							
School District	400149	Great Northwest Education Cooperative	130,645	7.12%	9,302	0.012560%	147,212	141,757	7.16%	10,150	0.012851%	404,295							
School District	400150	Anamoose Public School District #14	184,145	7.12%	13,111	0.017703%	207,492	185,489	7.16%	13,281	0.016815%	529,003							
School District	400151	South Prairie School District #70	701,061	7.12%	49,916	0.067399%	789,965	678,325	7.16%	48,568	0.061491%	1,934,520							
School District	400152	South East Education Cooperative	668,955	7.12%	47,630	0.064312%	753,783	841,101	7.16%	60,223	0.076247%	2,398,747							
School District	400153	South Heart Public School District #9	416,153	7.12%	29,630	0.040008%	468,923	467,523	7.16%	33,475	0.042382%	1,333,347							
School District	400154	Sargent Central Public School District #6	287,116	7.12%	20,443	0.027603%	323,527	239,923	7.16%	17,178	0.021749%	684,228							
School District	400155	Fairmount Public School	106,858	7.12%	7,608	0.010273%	120,407	125,173	7.16%	8,962	0.011347%	356,979							
School District	400156	South Central Prairie Special Education Unit	-	7.12%	-	0.000000%	-	125,524	7.16%	8,988	0.011379%	357,986							
School District	400157	Pembina Special Education Cooperative	-	7.12%	-	0.000000%	-	72,109	7.16%	5,163	0.006537%	205,655							
School District	400158	Central Regional Education Association	-	7.12%	-	0.000000%	-	663,928	7.16%	47,537	0.060186%	1,893,464							
School District	400159	Oberon Public School #16	-	7.12%	-	0.000000%	-	88,737	7.16%	6,354	0.008044%	253,066							
Political Subdivision	500002	Cass County Water Resource District	247,140	7.12%	17,596	0.023760%	278,484	212,604	7.16%	15,222	0.019273%	606,333							
Political Subdivision	500003	Walsh County Water Resource District	53,572	7.12%	3,814	0.005150%	60,362	51,568	7.16%	3,692	0.004675%	147,077							
Political Subdivision	500005	Ramsey County Soil Conservation District	80,637	7.12%	5,741	0.007752%	90,859	42,343	7.16%	3,032	0.003838%	120,744							
Political Subdivision	500006	James River Soil Conservation District	59,119	7.12%	4,209	0.005684%	666												

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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Schedule of Net Pension Liability by Employer*

Main System (Concluded)

As of June 30, 2019								As of June 30, 2020					
Employer Type	Employer ID	Employer	2019 Payroll	Current	Estimated	Proportionate	Net Pension	2020 Payroll	Current	Estimated	Proportionate	Net Pension	
				Contribution	2019-2020		Liability Under		Contribution	2020-2021		Liability Under	
				Rate	Contribution	Share	Current Discount Rate		Rate	Contribution	Share	Current Discount Rate	
Political Subdivision	500002	Cass County Water Resource District	\$ 247,140	7.12%	\$ 17,596	0.023760%	\$ 278,484	\$ 212,604	7.16%	\$ 15,222	0.019273%	\$ 606,333	
Political Subdivision	500003	Walsh County Water Resource District	53,572	7.12%	3,814	0.005150%	60,362	51,568	7.16%	3,692	0.004675%	147,077	
Political Subdivision	500005	Ramsey County Soil Conservation District	80,637	7.12%	5,741	0.007752%	90,859	42,343	7.16%	3,032	0.003838%	120,744	
Political Subdivision	500006	James River Soil Conservation District	59,119	7.12%	4,209	0.005684%	66,621	62,954	7.16%	4,508	0.005707%	179,543	
Political Subdivision	500007	Burleigh County Soil Conservation District	212,304	7.12%	15,116	0.020411%	239,232	204,612	7.16%	14,650	0.018548%	583,524	
Political Subdivision	500008	Traill County Water Resource District	57,600	7.12%	4,101	0.005538%	64,909	58,602	7.16%	4,196	0.005312%	167,117	
Political Subdivision	500009	Grafton Park District	180,002	7.12%	12,816	0.017305%	202,827	188,040	7.16%	13,464	0.017046%	536,271	
Political Subdivision	500010	Cass County Soil Conservation District	192,466	7.12%	13,704	0.018503%	216,869	218,975	7.16%	15,679	0.019851%	624,517	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	156,889	7.12%	11,170	0.015083%	176,784	169,550	7.16%	12,140	0.015370%	483,543	
Political Subdivision	500016	Greater Ramsey Water District	367,476	7.12%	26,164	0.035328%	414,070	384,900	7.16%	27,559	0.034892%	1,097,710	
Political Subdivision	500017	Carnegie Regional Library	79,916	7.12%	5,690	0.007683%	90,050	87,931	7.16%	6,296	0.007971%	250,769	
Political Subdivision	500018	Griggs County Public Library	41,544	7.12%	2,958	0.003994%	46,813	43,206	7.16%	3,094	0.003917%	123,230	
Political Subdivision	500019	R & T Water Supply Commerce Authority	504,261	7.12%	35,903	0.048479%	568,209	525,450	7.16%	37,622	0.047633%	1,498,544	
Political Subdivision	500022	Consolidated Waste Ltd	124,279	7.12%	8,849	0.011948%	140,039	162,263	7.16%	11,618	0.014709%	462,748	
Political Subdivision	500023	Walsh County Housing Authority	29,820	7.12%	2,123	0.002867%	33,603	29,820	7.16%	2,135	0.002703%	85,037	
Political Subdivision	500024	Williams County Soil Conservation District	163,307	7.12%	11,627	0.015700%	184,015	109,569	7.16%	7,845	0.009933%	312,494	
Political Subdivision	500025	Bowman City Park Board	91,387	7.12%	6,507	0.008786%	102,978	96,667	7.16%	6,921	0.008763%	275,686	
Political Subdivision	500028	Williston Housing Authority	287,434	7.12%	20,465	0.027633%	323,879	305,936	7.16%	21,905	0.027734%	872,518	
Political Subdivision	500030	Minot Rural Fire Department	163,252	7.12%	11,624	0.015695%	183,957	175,955	7.16%	12,598	0.015951%	501,822	
Political Subdivision	500031	Central Plains Water District	236,271	7.12%	16,822	0.022715%	266,236	250,853	7.16%	17,961	0.022740%	715,405	
Political Subdivision	500033	Ransom County Soil Cons Dist	61,370	7.12%	4,370	0.005900%	69,152	43,031	7.16%	3,081	0.003901%	122,726	
Political Subdivision	500038	Jamestown Regional Airport	213,998	7.12%	15,237	0.020573%	241,130	223,605	7.16%	16,010	0.020270%	637,699	
Political Subdivision	500040	Fargo Park District	3,712,310	7.12%	264,316	0.356894%	4,183,056	4,130,865	7.16%	295,770	0.374471%	11,780,938	
Political Subdivision	500045	Dunseith Community Nursing Home	986,458	7.12%	70,236	0.094836%	1,111,547	1,072,563	7.16%	76,796	0.097230%	3,058,877	
Political Subdivision	500047	Mercer County Soil Conservation District	82,750	7.12%	5,892	0.007955%	93,238	82,908	7.16%	5,936	0.007516%	236,455	
Political Subdivision	500049	West Fargo Park District	1,211,281	7.12%	86,243	0.116450%	1,364,878	1,342,057	7.16%	96,091	0.121660%	3,827,450	
Political Subdivision	500053	Stutsman County Housing Authority	161,621	7.12%	11,507	0.015538%	182,117	231,261	7.16%	16,558	0.020964%	659,532	
Political Subdivision	500054	Grand Forks County Water Resource District	49,818	7.12%	3,547	0.004789%	56,131	51,186	7.16%	3,665	0.004640%	145,975	
Political Subdivision	500055	Southeast Region Career & Technology Center	130,108	7.12%	9,264	0.012508%	146,603	101,269	7.16%	7,251	0.009180%	288,805	
Political Subdivision	500056	Cavalier County Job Development Authority	48,900	7.12%	3,482	0.004701%	55,099	49,632	7.16%	3,554	0.004499%	141,540	
Political Subdivision	500057	Barnes County Soil Conservation District	79,673	7.12%	5,673	0.007660%	89,781	79,967	7.16%	5,726	0.007249%	228,055	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.12%	-	0.000000%	-	-	7.16%	-	0.000000%	-	
Political Subdivision	500061	Ward County Water Resource District	35,379	7.12%	2,519	0.003401%	39,862	36,243	7.16%	2,595	0.003285%	103,347	
Political Subdivision	500063	Southwest Water Authority	2,781,628	7.12%	198,052	0.267420%	3,134,356	2,781,464	7.16%	199,153	0.252145%	7,932,536	
Political Subdivision	500068	Burleigh County Council On Aging	711,317	7.12%	50,646	0.068385%	801,522	769,507	7.16%	55,097	0.069757%	2,194,570	
Political Subdivision	500072	Watford City Park District	621,093	7.12%	44,222	0.059711%	699,856	932,625	7.16%	66,776	0.084544%	2,659,772	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	107,312	7.12%	7,641	0.010317%	120,923	156,047	7.16%	11,173	0.014146%	445,036	
Political Subdivision	500081	Ramsey County Housing Authority	232,112	7.12%	16,526	0.022315%	261,548	263,208	7.16%	18,846	0.023860%	750,641	
Political Subdivision	500082	Grand Forks Public Library	882,654	7.12%	62,845	0.084857%	994,585	938,527	7.16%	67,199	0.085079%	2,676,604	
Political Subdivision	500084	Rollette County Soil Conservation District	34,680	7.12%	2,469	0.003334%	39,077	38,760	7.16%	2,775	0.003514%	110,551	
Political Subdivision	500085	Jamestown Parks And Recreation District	659,087	7.12%	46,927	0.063363%	742,660	804,605	7.16%	57,610	0.072939%	2,294,677	
Political Subdivision	500091	Ramsey County Water Resource District	33,157	7.12%	2,361	0.003188%	37,366	34,152	7.16%	2,445	0.003096%	97,401	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	326,406	7.12%	23,240	0.031380%	367,796	257,029	7.16%	18,403	0.023300%	733,023	
Political Subdivision	500108	North Dakota Firefighters Association	173,467	7.12%	12,351	0.016677%	195,467	180,309	7.16%	12,910	0.016345%	514,217	
Political Subdivision	500109	James River Valley Library System	324,868	7.12%	23,131	0.031232%	366,062	393,291	7.16%	28,160	0.035653%	1,121,651	
Political Subdivision	500110	Grand Forks Park District	1,945,558	7.12%	138,524	0.187042%	2,192,268	1,971,884	7.16%	141,187	0.178755%	5,623,671	
Political Subdivision	500111	McIntosh County Housing Authority	36,465	7.12%	2,596	0.003506%	41,093	-	7.16%	-	0.000000%	-	
Political Subdivision	500112	Foster County Soil Conservation District	-	7.12%	-	0.000000%	-	86,116	7.16%	6,166	0.007807%	245,610	
School District	500113	Lonetree Special Education Unit	89,553	7.12%	6,376	0.008609%	100,904	28,662	7.16%	2,052	0.002598%	81,734	
School District	500114	Roughrider Education Services Program (RESP)	28,367	7.12%	2,020	0.002727%	31,962	-	7.16%	-	0.000000%	-	
Political Subdivision	500115	Agassiz Water Users District	-	7.12%	-	0.000000%	-	48,863	7.16%	3,499	0.004430%	139,369	
Political Subdivision	500116	Western Area Water Supply Authority	987,001	7.12%	70,274	0.094888%	1,112,156	807,206	7.16%	57,796	0.073175%	2,302,101	
Political Subdivision	500118	Crosby Park District	74,415	7.12%	5,298	0.007154%	83,850	43,749	7.16%	3,132	0.003966%	124,771	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	138,525	7.12%	9,863	0.013318%	156,097	152,396	7.16%	10,912	0.013815%	434,623	
Political Subdivision	500121	Devils Lake Park Board	348,540	7.12%	24,816	0.033508%	392,738	393,048	7.16%	28,142	0.035631%	1,120,959	
Political Subdivision	500122	North Central Soil Conservation District	102,632	7.12%	7,307	0.009867%	115,648	119,989	7.16%	8,591	0.010877%	342,193	
Political Subdivision	500125	Wahpeton Park Board	505,553	7.12%	35,995	0.048603%	569,662	576,953	7.16%	41,310	0.052302%	1,645,432	
Political Subdivision	500126	City Of Bottineau Park Board	132,148	7.12%	9,409	0.012704%	148,900	116,838	7.16%	8,366	0.010592%	333,227	
Political Subdivision	500128	Logan County Soil Conservation District	57,857	7.12%	4,119	0.005562%	65,191	60,903	7.16%	4,361	0.005521%	173,692	
Political Subdivision	500129	Park District - City of New Rockford	50,408	7.12%	3,589	0.004846%	56,799	47,298	7.16%	3,387	0.004288%	134,901	
Political Subdivision	500131	Minot Park District	481,887	7.12%	34,310	0.046328%	542,998	1,131,540	7.16%	81,018	0.102576%	3,227,063	
Political Subdivision	500132	Valley City Park District	306,199	7.12%	21,801	0.029437%	345,023	398,020	7.16%	28,498	0.036081%	1,135,116	
Total Main System			\$ 1,040,170,182	7.12%	\$ 74,060,112	99.999991%	\$ 1,172,072,256	\$ 1,103,120,700	7.16%	\$ 78,983,444	99.999997%	\$ 3,146,021,320	

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019					As of June 30, 2020				
Employer Type	Employer ID	Employer	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
State	018000	ND Supreme Court	\$ 8,164,306	17.52%	\$ 1,430,386	100.000000%	\$ (10,896,194)	\$ 8,438,678	17.52%	\$ 1,478,456	100.000000%	\$ 7,495,294
		Total Judges System	\$ 8,164,306	17.52%	\$ 1,430,386	100.000000%	\$ (10,896,194)	\$ 8,438,678	17.52%	\$ 1,478,456	100.000000%	\$ 7,495,294

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2019					As of June 30, 2020				
			2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200010	City Of Cavalier	\$ 150,474	9.81%	\$ 14,761	0.373459%	\$ 44,415	\$ 132,856	9.81%	\$ 13,033	0.292739%	\$ 191,884
City	200016	City Of Ellendale	94,548	9.81%	9,275	0.234657%	27,907	98,790	9.81%	9,691	0.217677%	142,683
City	200028	City Of Thompson	49,007	9.81%	4,808	0.121630%	14,465	50,934	9.81%	4,997	0.112229%	73,564
City	200029	City Of Williston	7,951,913	9.81%	780,083	19.735734%	2,347,140	9,854,117	9.81%	966,689	21.712830%	14,232,304
City	200030	City Of Bowman	211,754	9.81%	20,773	0.525549%	62,503	170,250	9.81%	16,702	0.375133%	245,892
City	200070	City Of Powers Lake	64,194	9.81%	6,297	0.159322%	18,948	105,680	9.81%	10,367	0.232858%	152,634
City	200085	City of Lincoln	-	9.81%	-	0.000000%	-	313,017	9.81%	30,707	0.689710%	452,090
City	200089	City of Surrey	-	9.81%	-	0.000000%	-	167,270	9.81%	16,409	0.368567%	241,588
City	200094	City of West Fargo	2,955,732	9.81%	289,957	7.335787%	872,434	3,046,702	9.81%	298,881	6.713186%	4,400,352
City	200103	City Of Burlington	117,289	9.81%	11,506	0.291098%	34,620	115,107	9.81%	11,292	0.253630%	166,249
County	300001	Adams County	183,612	9.81%	18,012	0.455704%	54,196	211,155	9.81%	20,714	0.465265%	304,971
County	300003	Benson County	181,928	9.81%	17,847	0.451524%	53,699	154,912	9.81%	15,197	0.341337%	223,739
County	300006	Bowman County	189,000	9.81%	18,541	0.469076%	55,786	148,374	9.81%	14,555	0.326931%	214,296
County	300009	Cass County	8,036,460	9.81%	788,377	19.945570%	2,372,095	8,166,135	9.81%	801,098	17.993484%	11,794,351
County	300013	Dunn County	1,140,254	9.81%	111,859	2.829979%	336,565	1,148,380	9.81%	112,656	2.530372%	1,658,606
County	300016	Foster County	133,915	9.81%	13,137	0.332362%	39,527	145,029	9.81%	14,227	0.319561%	209,466
County	300020	Griggs County	130,306	9.81%	12,783	0.323405%	38,462	134,690	9.81%	13,213	0.296780%	194,533
County	300027	Mckenzie County	3,271,184	9.81%	320,903	8.118703%	965,545	3,874,308	9.81%	380,070	8.536756%	5,595,664
County	300028	McLean County	944,572	9.81%	92,663	2.344319%	278,806	1,016,772	9.81%	99,745	2.240383%	1,468,524
County	300044	Slope County	60,750	9.81%	5,960	0.150775%	17,931	62,100	9.81%	6,092	0.136833%	89,691
County	300045	Stark County	1,386,307	9.81%	135,997	3.440655%	409,192	1,626,263	9.81%	159,536	3.583352%	2,348,812
County	300048	Towner County	-	9.81%	-	0.000000%	-	278,232	9.81%	27,295	0.613064%	401,851
County	300051	Ward County	3,219,967	9.81%	315,879	7.991588%	950,427	3,625,242	9.81%	355,636	7.987957%	5,235,938
County	300052	Wells County	-	9.81%	-	0.000000%	-	191,203	9.81%	18,757	0.421302%	276,155
County	300053	Williams County	4,633,216	9.81%	454,518	11.499110%	1,367,571	5,128,816	9.81%	503,137	11.300973%	7,407,550
Political Subdivision	500041	Bismarck Rural Fire Protection	579,073	9.81%	56,807	1.437193%	170,923	652,222	9.81%	63,983	1.437124%	942,005
State	012500	Attorney General's Office	3,821,457	9.81%	374,885	9.484417%	1,127,967	3,910,822	9.81%	383,652	8.617212%	5,648,402
State of ND	054000	Adjutant General ND National Guard	785,042	9.81%	77,013	1.948384%	231,718	854,467	9.81%	83,823	1.882756%	1,234,107
		Total Public Safety with Prior Main System Service System	\$ 40,291,954	9.81%	\$ 3,952,641	100.000000%	\$ 11,892,842	\$ 45,383,845	9.81%	\$ 4,452,154	100.000001%	\$ 65,547,901

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

Employer Type	Employer ID	Employer	As of June 30, 2019					As of June 30, 2020				
			2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200007	City of Beulah	\$ -	7.93%	\$ -	0.000000%	\$ -	\$ 272,669	7.93%	\$ 21,623	2.518948%	\$ 160,824
City	200027	City of Mandan	2,658,757	7.93%	210,839	27.158687%	(124,964)	2,735,341	7.93%	216,913	25.269402%	1,613,345
City	200043	City of Dickinson	2,699,317	7.93%	214,056	27.573000%	(126,870)	2,835,132	7.93%	224,826	26.191283%	1,672,203
City	200097	City Of Devils Lake	924,187	7.93%	73,288	9.440391%	(43,438)	989,934	7.93%	78,502	9.145127%	583,878
City	200118	City of Berthold	64,836	7.93%	5,141	0.662287%	(3,047)	66,136	7.93%	5,245	0.610972%	39,008
City	200126	City of Garrison	-	7.93%	-	0.000000%	-	62,891	7.93%	4,987	0.580994%	37,094
County	300002	Barnes County	773,135	7.93%	61,310	7.897424%	(36,338)	918,259	7.93%	72,818	8.482985%	541,603
County	300030	Morton County	1,591,802	7.93%	126,230	16.259949%	(74,816)	1,800,009	7.93%	142,741	16.628695%	1,061,672
County	300040	Rolette County	866,635	7.93%	68,724	8.852509%	(40,733)	902,207	7.93%	71,545	8.334694%	532,135
County	300041	Sargent County	211,042	7.93%	16,736	2.155753%	(9,919)	242,138	7.93%	19,202	2.236899%	142,817
Total Public Safety without Prior Main System Service System			\$ 9,789,711	7.93%	\$ 776,324	100.000000%	\$ (460,125)	\$ 10,824,716	7.93%	\$ 858,402	99.999999%	\$ 6,384,579

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2020

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
				3.64%	4.64%	5.64%
State of ND	010100	Governor's Office	0.123001%	\$ 5,020,565	\$ 3,869,638	\$ 2,927,899
State of ND	010800	Secretary Of State	0.134230%	5,478,902	4,222,905	3,195,193
State	011000	Office Of Management & Budget	0.278514%	11,368,180	8,762,110	6,629,710
State	011200	Information Technology Dept	2.595976%	105,960,643	81,669,961	61,794,265
State	011700	State Auditor's Office	0.319852%	13,055,484	10,062,612	7,613,714
State	011800	Central Services	0.118709%	4,845,377	3,734,611	2,825,733
State of ND	012000	State Treasurer's Office	0.042260%	1,724,938	1,329,509	1,005,951
State	012500	Attorney General's Office	1.054804%	43,054,216	33,184,360	25,108,413
State of ND	012700	Tax Department	0.546245%	22,296,228	17,184,985	13,002,743
State of ND	013000	Facility Management	0.150056%	6,124,876	4,720,794	3,571,913
State of ND	014000	Office Of Administrative Hearings	0.039992%	1,632,364	1,258,157	951,964
State	016000	Legislative Council	0.256605%	10,473,915	8,072,848	6,108,191
State of ND	018000	ND Supreme Court	1.680687%	68,601,049	52,874,773	40,006,848
State of ND	018800	Commission On Legal Counsel For Indigents	0.226535%	9,246,539	7,126,840	5,392,409
State	019000	Retirement & Investment Office	0.140747%	5,744,908	4,427,931	3,350,323
State	019200	ND Public Employees Retirement System	0.170274%	6,950,119	5,356,856	4,053,179
State of ND	020100	Public Instruction	0.380066%	15,513,255	11,956,958	9,047,040
State	020200	Education Standards & Practice	0.045897%	1,873,390	1,443,929	1,092,526
State	021500	ND University System Office	0.097940%	3,997,643	3,081,213	2,331,351
State of ND	022300	ND Youth Correctional Center	0.316671%	12,925,644	9,962,537	7,537,994
State of ND	022400	Juvenile Services - DOCR	0.159126%	6,495,088	5,006,138	3,787,814
State	022600	Land Department	0.173297%	7,073,510	5,451,961	4,125,139
State	022700	Bismarck State College	0.445656%	18,190,460	14,020,433	10,608,336
State	022800	Lake Region State College	0.173167%	7,068,204	5,447,871	4,122,044
State	022900	Williston State College	0.093931%	3,834,007	2,955,089	2,235,921
State	023000	University Of North Dakota	3.417987%	139,512,885	107,530,603	81,361,305
State	023500	North Dakota State University	2.905605%	118,598,853	91,410,955	69,164,632
State	023800	ND St College Of Science	0.474481%	19,367,017	14,927,274	11,294,482
State	023900	Dickinson State University	0.210442%	8,589,667	6,620,550	5,009,333
State	024000	Mayville State University	0.286252%	11,684,024	9,005,549	6,813,904
State	024100	Minot State University	0.478970%	19,550,246	15,068,499	11,401,338
State	024200	Valley City State University	0.185855%	7,586,093	5,847,038	4,424,068
State of ND	025000	ND State Library	0.107958%	4,406,550	3,396,382	2,569,818
State of ND	025200	SCHOOL FOR THE DEAF	0.120898%	4,934,726	3,803,477	2,877,840
State of ND	025300	School For The Blind	0.057221%	2,335,605	1,800,185	1,362,081
State	026100	ND Board Of Nursing	0.060905%	2,485,976	1,916,084	1,449,774
State of ND	027000	Career & Technical Education	0.165929%	6,772,768	5,220,162	3,949,752
State of ND	030100	ND Department Of Health	1.012933%	41,345,156	31,867,089	24,111,722
State of ND	030300	Mental Health	0.790676%	32,273,233	24,874,836	18,821,146
State of ND	031000	Life Skills and Transition Center	1.104860%	45,097,365	34,759,132	26,299,940
State of ND	031200	North Dakota State Hospital	1.486422%	60,671,682	46,763,154	35,382,590
State of ND	031300	ND Veterans Home	0.427324%	17,442,197	13,443,705	10,171,963
State of ND	031600	Indian Affairs Commission	0.026474%	1,080,596	832,878	630,184
State of ND	032100	Veterans Affairs Department	0.036576%	1,492,932	1,150,689	870,650
State of ND	032500	Department Of Human Services	7.015430%	286,350,674	220,706,929	166,994,356
State of ND	036000	Protection & Advocacy Project	0.167568%	6,839,668	5,271,725	3,988,766
State	038000	Job Service North Dakota	0.793094%	32,371,929	24,950,907	18,878,703
State	040100	Insurance Department	0.185354%	7,565,644	5,831,277	4,412,142
State of ND	040500	Industrial Commission	0.653695%	26,682,043	20,565,385	15,560,468
State of ND	040600	ND Department Of Labor	0.065683%	2,681,000	2,066,401	1,563,509
State of ND	040800	Public Service Commission	0.263842%	10,769,309	8,300,526	6,280,460
State of ND	041200	Aeronautics Commission	0.036717%	1,498,688	1,155,125	874,007
State of ND	041300	Department Of Financial Institutions	0.197991%	8,081,451	6,228,839	4,712,951
State of ND	041400	ND Securities Department	0.062162%	2,537,283	1,955,630	1,479,696
State	042600	State Board Of Law Examiners	0.028430%	1,160,435	894,414	676,744
State	042700	ND State Board Of Cosmetology	0.009456%	385,968	297,488	225,089
State	042800	ND State Plumbing Board	0.036359%	1,484,075	1,143,862	865,485
State	047100	Bank Of North Dakota	0.982579%	40,106,189	30,912,146	23,389,179
State	047200	Public Finance Authority	0.013698%	559,115	430,942	326,065
State	047300	Housing Finance Agency	0.215351%	8,790,039	6,774,989	5,126,186
State	047500	Mill & Elevator Association	0.820307%	33,482,689	25,807,034	19,526,478
State	048500	Workforce Safety & Insurance	1.384552%	56,513,628	43,558,302	32,957,690
State of ND	050200	Field Services Division	0.695244%	28,377,959	21,872,525	16,549,495
State of ND	050400	Highway Patrol	0.166043%	6,777,421	5,223,748	3,952,465

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
State of ND	051700	Department Of Corrections Transitional Services	0.199835%	\$ 8,156,718	\$ 6,286,852	\$ 4,756,846
State of ND	051800	James River Correctional Ctr	0.818520%	33,409,749	25,750,814	19,483,940
State of ND	051900	State Penitentiary	1.122169%	45,803,871	35,303,677	26,711,961
State	052000	Rough Rider Industries	0.131108%	5,351,470	4,124,686	3,120,877
State of ND	053000	Department Of Corrections And Rehabilitation	0.721163%	29,435,902	22,687,942	17,166,468
State of ND	054000	Adjutant General ND National Guard	0.944160%	38,538,030	29,703,476	22,474,658
State of ND	060100	Department Of Commerce	0.327225%	13,356,430	10,294,569	7,789,220
State of ND	060200	Dept Of Agriculture	0.390397%	15,934,938	12,281,973	9,292,958
State of ND	060700	Milk Marketing Board	0.012401%	506,175	390,138	295,192
State of ND	060800	ND Oilseed Council	0.003045%	124,289	95,796	72,483
State	061100	ND Soybean Council	0.034625%	1,413,298	1,089,310	824,209
State of ND	061400	ND Corn Utilization Council	0.013349%	544,870	419,962	317,758
State of ND	061600	State Seed Department	0.139355%	5,688,090	4,384,138	3,317,188
State	062400	Beef Commission	0.022526%	919,450	708,673	536,206
State of ND	062500	ND Wheat Commission	0.041967%	1,712,978	1,320,291	998,977
State of ND	062600	ND Barley Council	0.013779%	562,421	433,490	327,993
State	066500	State Fair Association	0.082844%	3,381,466	2,606,290	1,972,007
State of ND	067000	Racing Commission	0.011842%	483,358	372,552	281,885
State of ND	070100	Historical Society	0.354009%	14,449,680	11,137,199	8,426,783
State of ND	070900	ND Council On The Arts	0.029553%	1,206,273	929,744	703,476
State of ND	072000	Game & Fish Department	0.988595%	40,351,745	31,101,410	23,532,383
State of ND	075000	Parks & Recreation Department	0.306710%	12,519,064	9,649,162	7,300,884
State of ND	077000	Water Commission	0.534806%	21,829,319	16,825,111	12,730,450
State	080100	Department Of Transportation	5.312851%	216,856,053	167,143,430	126,466,394
State	090000	ND State Board Of Accountancy	0.009083%	370,743	285,753	216,211
State	090100	Board Of Medical Examiners	0.031090%	1,269,009	978,098	740,062
State	090200	Board Of Pharmacy	0.023673%	966,267	744,758	563,509
State	090600	Real Estate Commission	0.017377%	709,282	546,684	413,640
State	090900	Electrical Board	0.159678%	6,517,619	5,023,504	3,800,954
State	099501	ND System Information Technology Services	0.188165%	7,680,381	5,919,711	4,479,054
District Health Unit	100002	McIntosh District Health Unit	0.008366%	341,477	263,196	199,143
District Health Unit	100003	Wells County Dist Health Unit	0.017652%	720,506	555,336	420,186
District Health Unit	100004	Central Valley Health Unit	0.095772%	3,909,151	3,013,008	2,279,744
District Health Unit	100005	Dickey County Health District	0.020735%	846,346	652,328	493,573
District Health Unit	100006	Emmons County Public Health	0.017663%	720,955	555,682	420,448
District Health Unit	100007	Rolette County Public Health	0.044735%	1,825,960	1,407,373	1,064,866
District Health Unit	100008	Towner County Public Health Unit	0.013837%	564,789	435,315	329,374
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014580%	595,116	458,690	347,060
District Health Unit	100010	First District Health Unit	0.198082%	8,085,166	6,231,702	4,715,117
District Health Unit	100011	Lake Region District Health Unit	0.085582%	3,493,223	2,692,428	2,037,182
District Health Unit	100012	Garrison Diversion Conservancy District	0.187643%	7,659,074	5,903,289	4,466,629
District Health Unit	100013	Upper Missouri Health Unit	0.112462%	4,590,391	3,538,079	2,677,030
District Health Unit	100014	Kidder County District Health Unit	0.005813%	237,271	182,878	138,372
District Health Unit	100015	Southwestern District Health Unit	0.124523%	5,082,688	3,917,520	2,964,129
District Health Unit	100017	City-County Health District	0.061194%	2,497,772	1,925,176	1,456,654
District Health Unit	100018	Sargent County District Health Unit	0.014020%	572,258	441,072	333,730
District Health Unit	100019	Traill District Health Unit	0.016320%	666,138	513,431	388,479
District Health Unit	100021	Cavalier County Health Dist	0.010348%	422,377	325,550	246,322
District Health Unit	100022	Walsh County Health District	0.029046%	1,185,578	913,793	691,407
District Health Unit	100023	Custer Health Unit	0.133153%	5,434,941	4,189,022	3,169,556
Political Subdivision	100024	Southeast Water Users District	0.042070%	1,717,182	1,323,531	1,001,429
City	200002	City Of Mcville	0.008038%	328,089	252,877	191,335
City	200003	City Of Drayton	0.012452%	508,257	391,743	296,406
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.015070%	615,116	474,105	358,724
City	200006	City Of Belfield	0.022425%	915,327	705,495	533,802
City	200007	City Of Beulah	0.038439%	1,568,975	1,209,299	914,997
City	200008	City Of Rolla	0.041259%	1,684,080	1,298,017	982,124
City	200009	City Of New Town	0.113272%	4,623,453	3,563,561	2,696,312
City	200010	City Of Cavalier	0.044047%	1,797,878	1,385,728	1,048,489
City	200011	City Of Harvey	0.055408%	2,261,603	1,743,148	1,318,925
City	200012	City Of Napoleon	0.015102%	616,422	475,112	359,486
City	200014	City Of Grand Forks	2.331707%	95,173,905	73,356,001	55,503,641
City	200015	City Of Killdeer	0.084547%	3,450,977	2,659,867	2,012,545

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
City	200016	City Of Ellendale	0.029837%	\$ 1,217,865	\$ 938,678	\$ 710,236
City	200017	City of Wishek	0.023024%	939,777	724,340	548,060
City	200018	City Of Granville	0.004080%	166,534	128,358	97,120
City	200019	City Of Linton	0.022716%	927,205	714,650	540,729
City	200020	City Of Finley	0.007337%	299,476	230,824	174,649
City	200021	City Of Wilton	0.012247%	499,889	385,293	291,526
City	200022	City Of Ray	0.018275%	745,936	574,935	435,016
City	200025	City Of Medora	0.020482%	836,019	644,368	487,551
City	200026	City of Velva	0.017555%	716,547	552,284	417,877
City	200028	City Of Thompson	0.012220%	498,787	384,444	290,883
City	200029	City Of Williston	1.082991%	44,204,732	34,071,129	25,779,373
City	200030	City Of Bowman	0.056011%	2,286,216	1,762,118	1,333,278
City	200031	City Of Tioga	0.095603%	3,902,253	3,007,691	2,275,721
City	200033	City Of Rhame	0.004959%	202,413	156,011	118,043
City	200035	City Of Fargo	3.294584%	134,475,912	103,648,318	78,423,836
City	200036	City Of Jamestown	0.481630%	19,658,820	15,152,183	11,464,656
City	200037	City Of Beach	0.024287%	991,329	764,074	578,124
City	200038	City Of Glenburn	0.005865%	239,393	184,514	139,610
City	200040	City Of Kulm	0.007526%	307,191	236,770	179,148
City	200041	City Of Harwood	0.013678%	558,299	430,313	325,589
City	200043	City of Dickinson	0.415308%	16,951,737	13,065,679	9,885,936
City	200045	City Of Mapleton	0.013877%	566,421	436,573	330,326
City	200046	City Of Wahpeton	0.228753%	9,337,072	7,196,618	5,445,206
City	200047	City Of Bottineau	0.045479%	1,856,328	1,430,779	1,082,576
City	200049	City Of Elgin	0.006649%	271,394	209,179	158,272
City	200050	City Of Rugby	0.054593%	2,228,337	1,717,507	1,299,524
City	200051	City Of New Salem	0.009887%	403,560	311,047	235,349
City	200052	City Of Walhalla	0.023493%	958,920	739,095	559,224
City	200053	City Of Gwinner	0.014767%	602,749	464,573	351,512
City	200054	City Of Kenmare	0.026103%	1,065,453	821,206	621,352
City	200055	City Of Watford City	0.267768%	10,929,558	8,424,039	6,373,914
City	200057	City Of Cooperstown	0.013955%	569,605	439,027	332,183
City	200058	City Of New England	0.009225%	376,539	290,220	219,591
City	200059	City Of Carrington	0.051875%	2,117,396	1,631,999	1,234,826
City	200060	City Of Mott	0.011405%	465,521	358,804	271,483
City	200061	City Of Larimore	0.015810%	645,321	497,386	376,339
City	200062	City Of Sherwood	0.003676%	150,044	115,648	87,503
City	200063	City Of Lamoure	0.009584%	391,193	301,515	228,136
City	200064	City Of Michigan	0.006216%	253,720	195,557	147,965
City	200065	City Of Park River	0.042763%	1,745,469	1,345,333	1,017,925
City	200067	City Of Hatton	0.007645%	312,048	240,513	181,981
City	200069	City Of Northwood	0.025578%	1,044,024	804,689	608,855
City	200070	City Of Powers Lake	0.003718%	151,759	116,969	88,503
City	200072	City Of Towner	0.008922%	364,172	280,688	212,378
City	200073	City Of Pembina	0.007395%	301,844	232,648	176,030
City	200075	City Of Underwood	0.008457%	345,192	266,059	201,309
City	200076	City Of New Leipzig	0.003467%	141,513	109,073	82,528
City	200077	City Of Stanley	0.074782%	3,052,397	2,352,658	1,780,101
City	200080	City Of Crosby	0.014229%	580,789	447,647	338,705
City	200083	City Of Grafton	0.151409%	6,180,101	4,763,360	3,604,120
City	200084	City Of Emerado	0.009871%	402,907	310,544	234,968
City	200085	City Of Lincoln	0.029193%	1,191,578	918,418	694,906
City	200086	City Of Minto	0.007485%	305,517	235,480	178,172
City	200087	City Of Ashley	0.010985%	448,378	345,590	261,485
City	200088	City Of Neche	0.003999%	163,228	125,809	95,192
City	200089	City Of Surrey	0.021309%	869,775	670,386	507,237
City	200090	City Of Hankinson	0.019247%	785,610	605,515	458,153
City	200091	City Of New Rockford	0.020038%	817,896	630,400	476,982
City	200092	City of Minot	0.546722%	22,315,697	17,199,991	13,014,097
City	200094	City Of West Fargo	0.761637%	31,087,940	23,961,263	18,129,905
City	200097	City Of Devils Lake	0.127519%	5,204,977	4,011,775	3,035,445
City	200098	City Of Oakes	0.051354%	2,096,130	1,615,608	1,222,424
City	200100	City Of Mohall	0.014563%	594,422	458,155	346,656
City	200101	City Of Lidgerwood	0.007124%	290,782	224,123	169,579

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
City	200102	City Of McClusky	0.003205%	\$ 130,819	\$ 100,830	\$ 76,291
City	200103	City Of Burlington	0.013732%	560,503	432,012	326,875
City	200104	City Of Lisbon	0.041577%	1,697,059	1,308,021	989,693
City	200110	City Of Halliday	0.011341%	462,909	356,790	269,960
City	200111	City Of Maddock	0.008656%	353,314	272,320	206,046
City	200114	City of Regent	0.004334%	176,902	136,349	103,166
City	200115	City of Lakota	0.020318%	829,325	639,209	483,647
City	200117	City of Alexander	0.012643%	516,053	397,751	300,952
City	200118	City of Berthold	0.002107%	86,002	66,287	50,155
City	200119	City of Carson	0.007142%	291,517	224,689	170,007
City	200120	City of Dodge	0.004003%	163,392	125,935	95,287
City	200123	City of Grenora	0.009208%	375,845	289,686	219,186
City	200124	City of Kindred	0.012179%	497,113	383,154	289,907
City	200125	City of Richardton	0.008893%	362,988	279,776	211,688
County	300001	Adams County	0.052133%	2,127,927	1,640,115	1,240,967
County	300002	Barnes County	0.222498%	9,081,760	6,999,835	5,296,313
County	300003	Benson County	0.113341%	4,626,270	3,565,732	2,697,954
County	300004	Billings County	0.542581%	22,146,673	17,069,714	12,915,525
County	300005	Bottineau County	0.342849%	13,994,159	10,786,103	8,161,132
County	300006	Bowman County	0.103834%	4,238,220	3,266,640	2,471,651
County	300007	Burke County	0.141273%	5,766,378	4,444,479	3,362,844
County	300008	Burleigh County	1.562758%	63,787,509	49,164,701	37,199,682
County	300009	Cass County	1.539671%	62,845,161	48,438,379	36,650,122
County	300010	Cavalier County	0.303782%	12,399,551	9,557,047	7,231,186
County	300011	Dickey County	0.124490%	5,081,341	3,916,482	2,963,343
County	300012	Divide County	0.201597%	8,228,638	6,342,285	4,798,788
County	300013	Dunn County	0.383520%	15,654,238	12,065,621	9,129,259
County	300014	Eddy County	0.071888%	2,934,272	2,261,612	1,711,212
County	300015	Emmons County	0.231611%	9,453,728	7,286,532	5,513,237
County	300016	Foster County	0.082647%	3,373,425	2,600,092	1,967,318
County	300017	Golden Valley County	0.077691%	3,171,134	2,444,175	1,849,346
County	300018	Grand Forks County	1.360136%	55,517,033	42,790,170	32,376,495
County	300019	Grant County	0.084991%	3,469,100	2,673,835	2,023,114
County	300020	Griggs County	0.051921%	2,119,273	1,633,446	1,235,921
County	300021	Hettinger County	0.096671%	3,945,846	3,041,290	2,301,144
County	300023	Lamoure County	0.156871%	6,403,045	4,935,195	3,734,136
County	300024	Logan County	0.053897%	2,199,928	1,695,611	1,282,957
County	300025	Mchenry County	0.107119%	4,372,305	3,369,987	2,549,846
County	300026	Mcintosh County	0.085972%	3,509,142	2,704,698	2,046,466
County	300027	Mckenzie County	0.824328%	33,646,815	25,933,535	19,622,193
County	300028	McLean County	0.361178%	14,742,299	11,362,737	8,597,433
County	300029	Mercer County	0.331346%	13,524,638	10,424,216	7,887,316
County	300030	Morton County	0.551166%	22,497,089	17,339,800	13,119,882
County	300031	Mountrail County	0.701650%	28,639,435	22,074,059	16,701,983
County	300032	Nelson County	0.154912%	6,323,084	4,873,565	3,687,505
County	300033	Oliver County	0.075200%	3,069,458	2,365,808	1,790,051
County	300034	Pembina County	0.214054%	8,737,099	6,734,185	5,095,313
County	300035	Pierce County	0.188063%	7,676,218	5,916,502	4,476,626
County	300036	Ramsey County	0.458866%	18,729,656	14,436,023	10,922,785
County	300037	Ransom County	0.141586%	5,779,153	4,454,326	3,370,294
County	300038	Renville County	0.108120%	4,413,163	3,401,478	2,573,674
County	300039	Richland County	0.607817%	24,809,428	19,122,053	14,468,394
County	300040	Rolette County	0.093500%	3,816,414	2,941,530	2,225,661
County	300041	Sargent County	0.044137%	1,801,552	1,388,559	1,050,631
County	300042	Sheridan County	0.067524%	2,756,145	2,124,319	1,607,332
County	300044	Slope County	0.110083%	4,493,287	3,463,235	2,620,401
County	300045	Stark County	0.353363%	14,423,312	11,116,876	8,411,406
County	300046	Steele County	0.085900%	3,506,203	2,702,432	2,044,752
County	300047	Stutsman County	0.668928%	27,303,812	21,044,618	15,923,073
County	300048	Towner County	0.099786%	4,072,992	3,139,289	2,375,293
County	300049	Traill County	0.296818%	12,115,299	9,337,958	7,065,416
County	300050	Walsh County	0.254904%	10,404,484	8,019,334	6,067,701
County	300051	Ward County	0.939229%	38,336,760	29,548,345	22,357,281
County	300052	Wells County	0.177323%	7,237,840	5,578,620	4,220,973

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
County	300053	Williams County	1.151775%	\$ 47,012,307	\$ 36,235,088	\$ 27,416,698
School District	400002	Mcclusky Public Schools	0.015017%	612,953	472,438	357,463
School District	400003	Lake Region Special Education Unit	0.037416%	1,527,219	1,177,115	890,645
School District	400004	Lidgerwood Public School	0.036720%	1,498,810	1,155,219	874,078
School District	400006	Halliday Public School	0.007508%	306,456	236,203	178,719
School District	400007	Oliver-Mercer Special Education Unit	0.039644%	1,618,160	1,247,209	943,680
School District	400008	Underwood School District #8	0.038234%	1,560,607	1,202,850	910,117
School District	400010	New Town Public School District	0.169597%	6,922,486	5,335,558	4,037,064
School District	400011	Bottineau Public School	0.127620%	5,209,100	4,014,953	3,037,849
School District	400012	Peace Garden Special Services	0.031256%	1,275,784	983,320	744,014
School District	400014	Beulah Public School #27	0.100566%	4,104,829	3,163,828	2,393,860
School District	400016	St John School District #3	0.074717%	3,049,744	2,350,613	1,778,553
School District	400017	Ellendale Public School District #40	0.042951%	1,753,142	1,351,248	1,022,400
School District	400018	Rural Cass Special Education Unit	0.021523%	878,510	677,118	512,331
School District	400019	Fargo Public Schools	2.372609%	96,843,413	74,642,787	56,477,267
School District	400020	Surrey Schools	0.051621%	2,107,028	1,624,008	1,228,779
School District	400021	Jamestown Public School District #1	0.319893%	13,057,158	10,063,902	7,614,690
School District	400023	Warwick Public School	0.080117%	3,270,157	2,520,498	1,907,094
School District	400024	Souris Valley Special Services	0.037887%	1,546,444	1,191,933	901,857
School District	400025	Rugby Public School District #5	0.073269%	2,990,640	2,305,058	1,744,085
School District	400026	Billings County School District	0.032011%	1,306,602	1,007,073	761,986
School District	400027	Belcourt School District #7	0.505385%	20,628,434	15,899,520	12,030,117
School District	400028	West Fargo Public School #6	1.834552%	74,881,397	57,715,399	43,669,430
School District	400029	Minot Public School District #1	1.715237%	70,011,285	53,961,723	40,829,272
School District	400030	Belfield Public School #13	0.035575%	1,452,074	1,119,197	846,823
School District	400031	Minto Public School District #20	0.030944%	1,263,049	973,505	736,587
School District	400033	Harvey Public School Dist #38	0.066390%	2,709,858	2,088,644	1,580,339
School District	400034	Oakes Public Schools	0.047117%	1,923,187	1,482,311	1,121,567
School District	400035	Larimore Public School District #44	0.052474%	2,141,845	1,650,843	1,249,084
School District	400036	Hazen Public School District #3	0.058211%	2,376,014	1,831,331	1,385,647
School District	400038	Park River Area School District	0.058491%	2,387,443	1,840,139	1,392,312
School District	400039	Hillsboro Public School	0.051790%	2,113,926	1,629,324	1,232,802
School District	400040	Lisbon Public School	0.079697%	3,253,014	2,507,285	1,897,097
School District	400042	Northern Cass School District # 97	0.072512%	2,959,742	2,281,243	1,726,066
School District	400043	Mandaree Public School #36	0.098431%	4,017,684	3,096,660	2,343,038
School District	400044	Thompson Public School	0.040219%	1,641,630	1,265,298	957,368
School District	400045	Northern Plains Special Ed Unit	0.012802%	522,543	402,754	304,737
School District	400046	Bowman County School District #1	0.066231%	2,703,368	2,083,641	1,576,554
School District	400047	Apple Creek Elementary School	0.003255%	132,860	102,403	77,482
School District	400048	Burke Central School	0.017741%	724,139	558,136	422,304
School District	400049	Washburn Public School	0.034377%	1,403,175	1,081,508	818,306
School District	400050	Enderlin Area School District #24	0.048723%	1,988,740	1,532,836	1,159,796
School District	400051	Midkota School	0.031341%	1,279,254	985,995	746,037
School District	400052	Velva Public School	0.037777%	1,541,954	1,188,473	899,239
School District	400053	Sheyenne Valley Special Education Unit	0.071013%	2,898,557	2,234,084	1,690,384
School District	400054	Center Stanton Public School	0.026206%	1,069,657	824,446	623,804
School District	400055	Burleigh County Special Education Unit	0.005628%	229,720	177,058	133,968
School District	400056	New Rockford Sheyenne Public School	0.041321%	1,686,610	1,299,968	983,600
School District	400057	James River Multidistrict Special Education Unit	0.046990%	1,918,003	1,478,315	1,118,544
School District	400058	Newburg United Public School	0.025203%	1,028,718	792,892	599,929
School District	400059	Napoleon Public School District #2	0.030725%	1,254,111	966,615	731,374
School District	400060	Yellowstone School District # 14	0.021293%	869,122	669,882	506,856
School District	400061	Cavalier Public Schools	0.046668%	1,904,860	1,468,185	1,110,879
School District	400062	Richland School District # 44	0.036973%	1,509,137	1,163,178	880,100
School District	400063	Fort Totten School District # 30	0.037796%	1,542,729	1,189,070	899,691
School District	400064	Bismarck Public Schools	2.634385%	107,528,394	82,878,316	62,708,548
School District	400065	Solen Public School Dist #3	0.054085%	2,207,602	1,701,526	1,287,432
School District	400068	Lakota Public School District # 66	0.023176%	945,981	729,122	551,678
School District	400069	Stanley Community Public School District # 2	0.151338%	6,177,203	4,761,126	3,602,429
School District	400070	Mandan Public School District #1	0.776456%	31,692,811	24,427,472	18,482,655
School District	400072	Killdeer Public School #16	0.093004%	3,796,169	2,925,926	2,213,855
School District	400073	Glenburn School District	0.042372%	1,729,509	1,333,032	1,008,617
School District	400074	New Public School #8	0.077333%	3,156,522	2,432,913	1,840,824
School District	400075	Williston Public School #1	0.901787%	36,808,480	28,370,412	21,466,017

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
School District	400076	Valley City Public School	0.101425%	\$ 4,139,891	\$ 3,190,852	\$ 2,414,307
School District	400077	Dickinson Public Schools	0.693655%	28,313,101	21,822,535	16,511,671
School District	400078	Drayton Public School #19	0.040841%	1,667,018	1,284,867	972,174
School District	400079	Mohall Lansford Sherwood School	0.036665%	1,496,565	1,153,489	872,769
School District	400080	Westhope Public School #17	0.027124%	1,107,128	853,327	645,656
School District	400081	Kindred Public School District #2	0.056836%	2,319,890	1,788,073	1,352,917
School District	400082	Grafton Public School District #3	0.129787%	5,297,551	4,083,127	3,089,432
School District	400083	Wilton Public School District	0.038080%	1,554,321	1,198,005	906,451
School District	400084	Sheyenne Valley Career And Tech Center	0.013600%	555,115	427,859	323,733
School District	400085	White Shield School Dist #85	0.099517%	4,062,012	3,130,826	2,368,889
School District	400086	Tgu School District #60	0.163814%	6,686,440	5,153,624	3,899,407
School District	400087	Turtle Lake Mercer School District #72	0.036940%	1,507,790	1,162,140	879,315
School District	400088	Lamoure School District #8	0.049901%	2,036,822	1,569,896	1,187,837
School District	400089	Divide County School Dist #1	0.068960%	2,814,759	2,169,496	1,641,515
School District	400090	Mott/Regent School Dist #1	0.032736%	1,336,194	1,029,882	779,243
School District	400091	United Public School District # 7	0.095795%	3,910,090	3,013,731	2,280,291
School District	400092	Kulm Public School District #7	0.028827%	1,176,639	906,904	686,194
School District	400093	Midway Public School District #128	0.051809%	2,114,702	1,629,922	1,233,254
School District	400094	Dunseith School District #1	0.143161%	5,843,441	4,503,876	3,407,785
School District	400095	Carrington School District #49	0.050923%	2,078,538	1,602,048	1,212,164
School District	400096	Glen Ullin Public School #48	0.028489%	1,162,843	896,270	678,148
School District	400099	Manvel Public School	0.034279%	1,399,175	1,078,425	815,973
School District	400100	Maple Valley School District	0.027338%	1,115,862	860,059	650,750
School District	400101	North Border School District # 100	0.070417%	2,874,229	2,215,334	1,676,197
School District	400102	Mckenzie Cty Public School #1	0.295970%	12,080,686	9,311,280	7,045,230
School District	400103	Devils Lake Public School	0.272408%	11,118,950	8,570,014	6,484,364
School District	400104	Mt Pleasant School Dist #4	0.045470%	1,855,961	1,430,496	1,082,362
School District	400105	Central Cass Public School District #7	0.123620%	5,045,830	3,889,112	2,942,634
School District	400106	Milnor Public School District #2	0.037619%	1,535,505	1,183,502	895,478
School District	400107	Mapleton Public School	0.010925%	445,929	343,703	260,057
School District	400108	Linton Public School District #36	0.041444%	1,691,631	1,303,837	986,527
School District	400109	Tioga Public School District #15	0.085534%	3,491,264	2,690,918	2,036,040
School District	400114	Zeeland Public Schools	0.009175%	374,498	288,647	218,400
School District	400117	Garrison Public School District #51	0.057438%	2,344,462	1,807,012	1,367,246
School District	400118	Kenmare Public School District #28	0.038038%	1,552,607	1,196,684	905,451
School District	400119	Lewis & Clark Public Schools	0.060308%	2,461,608	1,897,303	1,435,564
School District	400120	Sw Special Education Unit	0.007609%	310,579	239,381	181,124
School District	400121	North Valley Career & Technology Center	0.014747%	601,932	463,944	351,036
School District	400122	Dakota Prairie Public School	0.067483%	2,754,472	2,123,030	1,606,356
School District	400123	Beach Public School District #3	0.069969%	2,855,943	2,201,240	1,665,533
School District	400124	Rolette Public School	0.024993%	1,020,146	786,285	594,930
School District	400125	Drake Public School District	0.022070%	900,837	694,327	525,351
School District	400137	New Salem Almont School District #49	0.054198%	2,212,214	1,705,081	1,290,122
School District	400138	Max Public School	0.031963%	1,304,642	1,005,563	760,843
School District	400139	East Central Special Education Unit	0.041897%	1,710,121	1,318,089	997,311
School District	400140	North Sargent School District #3	0.036420%	1,486,565	1,145,781	866,937
School District	400141	Wahpeton Public School District 37	0.136565%	5,574,210	4,296,364	3,250,775
School District	400142	Medina Public School District #3	0.024853%	1,014,432	781,881	591,597
School District	400143	Pingree-Buchanan School District	0.017023%	694,832	535,547	405,213
School District	400144	West River Student Services	0.013557%	553,360	426,506	322,709
School District	400145	Leeds Public School District 6	0.026790%	1,093,495	842,819	637,706
School District	400147	Sawyer Public School	0.015706%	641,076	494,114	373,864
School District	400148	Wilmar Multidistrict Special Education Unit	0.108635%	4,434,184	3,417,680	2,585,933
School District	400149	Great Northwest Education Cooperative	0.012851%	524,543	404,295	305,903
School District	400150	Anamoose Public School District #14	0.016815%	686,342	529,003	400,262
School District	400151	South Prairie School District #70	0.061491%	2,509,895	1,934,520	1,463,724
School District	400152	South East Education Cooperative	0.076247%	3,112,194	2,398,747	1,814,973
School District	400153	South Heart Public School District #9	0.042382%	1,729,917	1,333,347	1,008,855
School District	400154	Sargent Central Public School District #6	0.021749%	887,735	684,228	517,710
School District	400155	Fairmount Public School	0.011347%	463,154	356,979	270,102
School District	400156	South Central Prairie Special Education Unit	0.011379%	464,460	357,986	270,864
School District	400157	Pembina Special Education Cooperative	0.006537%	266,822	205,655	155,606
School District	400158	Central Regional Education Association	0.060186%	2,456,628	1,893,464	1,432,659
School District	400159	Oberon Public School #16	0.008044%	328,334	253,066	191,478

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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, 2020		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				3.64%	4.64%	5.64%
Political Subdivision	500002	Cass County Water Resource District	0.019273%	\$ 786,671	\$ 606,333	\$ 458,772
Political Subdivision	500003	Walsh County Water Resource District	0.004675%	190,821	147,077	111,283
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003838%	156,657	120,744	91,359
Political Subdivision	500006	James River Soil Conservation District	0.005707%	232,944	179,543	135,849
Political Subdivision	500007	Burleigh County Soil Conservation District	0.018548%	757,079	583,524	441,514
Political Subdivision	500008	Traill County Water Resource District	0.005312%	216,821	167,117	126,446
Political Subdivision	500009	Grafton Park District	0.017046%	695,771	536,271	405,761
Political Subdivision	500010	Cass County Soil Conservation District	0.019851%	810,264	624,517	472,531
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015370%	627,361	483,543	365,865
Political Subdivision	500016	Greater Ramsey Water District	0.034892%	1,424,196	1,097,710	830,564
Political Subdivision	500017	Carnegie Regional Library	0.007971%	325,354	250,769	189,741
Political Subdivision	500018	Griggs County Public Library	0.003917%	159,881	123,230	93,240
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047633%	1,944,249	1,498,544	1,133,850
Political Subdivision	500022	Consolidated Waste Ltd	0.014709%	600,381	462,748	350,131
Political Subdivision	500023	Walsh County Housing Authority	0.002703%	110,329	85,037	64,342
Political Subdivision	500024	Williams County Soil Conservation District	0.009933%	405,438	312,494	236,444
Political Subdivision	500025	Bowman City Park Board	0.008763%	357,682	275,686	208,593
Political Subdivision	500028	Williston Housing Authority	0.027734%	1,132,026	872,518	660,176
Political Subdivision	500030	Minot Rural Fire Department	0.015951%	651,076	501,822	379,695
Political Subdivision	500031	Central Plains Water District	0.022740%	928,185	715,405	541,300
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003901%	159,228	122,726	92,859
Political Subdivision	500038	Jamestown Regional Airport	0.020270%	827,366	637,699	482,504
Political Subdivision	500040	Fargo Park District	0.374471%	15,284,882	11,780,938	8,913,858
Political Subdivision	500045	Dunseith Community Nursing Home	0.097230%	3,968,663	3,058,877	2,314,450
Political Subdivision	500047	Mercer County Soil Conservation District	0.007516%	306,783	236,455	178,910
Political Subdivision	500049	West Fargo Park District	0.121660%	4,965,829	3,827,450	2,895,978
Political Subdivision	500053	Stutsman County Housing Authority	0.020964%	855,693	659,532	499,024
Political Subdivision	500054	Grand Forks County Water Resource District	0.004640%	189,392	145,975	110,450
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009180%	374,703	288,805	218,519
Political Subdivision	500056	Cavalier County Job Development Authority	0.004499%	183,637	141,540	107,094
Political Subdivision	500057	Barnes County Soil Conservation District	0.007249%	295,884	228,055	172,554
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003285%	134,085	103,347	78,196
Political Subdivision	500063	Southwest Water Authority	0.252145%	10,291,870	7,932,536	6,002,026
Political Subdivision	500068	Burleigh County Council On Aging	0.069757%	2,847,290	2,194,570	1,660,486
Political Subdivision	500072	Watford City Park District	0.084544%	3,450,855	2,659,772	2,012,474
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014146%	577,401	445,036	336,729
Political Subdivision	500081	Ramsey County Housing Authority	0.023860%	973,900	750,641	567,960
Political Subdivision	500082	Grand Forks Public Library	0.085079%	3,472,692	2,676,604	2,025,209
Political Subdivision	500084	Rolette County Soil Conservation District	0.003514%	143,432	110,551	83,647
Political Subdivision	500085	Jamestown Parks And Recreation District	0.072939%	2,977,171	2,294,677	1,736,230
Political Subdivision	500091	Ramsey County Water Resource District	0.003096%	126,370	97,401	73,697
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023300%	951,042	733,023	554,630
Political Subdivision	500108	North Dakota Firefighters Association	0.016345%	667,158	514,217	389,074
Political Subdivision	500109	James River Valley Library System	0.035653%	1,455,258	1,121,651	848,679
Political Subdivision	500110	Grand Forks Park District	0.178755%	7,296,290	5,623,671	4,255,060
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.007807%	318,660	245,610	185,837
School District	500113	Lonetree Special Education Unit	0.002598%	106,043	81,734	61,842
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.004430%	180,820	139,369	105,451
Political Subdivision	500116	Western Area Water Supply Authority	0.073175%	2,986,803	2,302,101	1,741,848
Political Subdivision	500118	Crosby Park District	0.003966%	161,881	124,771	94,406
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013815%	563,891	434,623	328,850
Political Subdivision	500121	Devils Lake Park Board	0.035631%	1,454,360	1,120,959	848,156
Political Subdivision	500122	North Central Soil Conservation District	0.010877%	443,969	342,193	258,915
Political Subdivision	500125	Wahpeton Park Board	0.052302%	2,134,825	1,645,432	1,244,990
Political Subdivision	500126	City Of Bottineau Park Board	0.010592%	432,336	333,227	252,131
Political Subdivision	500128	Logan County Soil Conservation District	0.005521%	225,352	173,692	131,421
Political Subdivision	500129	Park District - City of New Rockford	0.004288%	175,024	134,901	102,071
Political Subdivision	500131	Minot Park District	0.102576%	4,186,872	3,227,063	2,441,705
Political Subdivision	500132	Valley City Park District	0.036081%	1,472,728	1,135,116	858,867
Total Main System			99.999997%	\$ 4,081,726,493	\$ 3,146,021,320	\$ 2,380,386,537

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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, 2020			
			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
				3.64%	4.64%	5.64%
State	018000	ND Supreme Court	100.000000%	\$ 14,532,334	\$ 7,495,294	\$ 1,574,699
		Total	100.000000%	\$ 14,532,334	\$ 7,495,294	\$ 1,574,699

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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, 2020			
			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
				3.64%	4.64%	5.64%
City	200010	City Of Cavalier	0.292739%	\$ 271,119	\$ 191,884	\$ 129,237
City	200016	City Of Ellendale	0.217677%	201,600	142,683	96,099
City	200028	City Of Thompson	0.112229%	103,940	73,564	49,546
City	200029	City Of Williston	21.712830%	20,109,232	14,232,304	9,585,671
City	200030	City Of Bowman	0.375133%	347,428	245,892	165,612
City	200070	City Of Powers Lake	0.232858%	215,660	152,634	102,801
City	200085	City of Lincoln	0.689710%	638,772	452,090	304,490
City	200089	City of Surrey	0.368567%	341,347	241,588	162,713
City	200094	City of West Fargo	6.713186%	6,217,385	4,400,352	2,963,704
City	200103	City Of Burlington	0.253630%	234,898	166,249	111,971
County	300001	Adams County	0.465265%	430,903	304,971	205,403
County	300003	Benson County	0.341337%	316,128	223,739	150,692
County	300006	Bowman County	0.326931%	302,786	214,296	144,332
County	300009	Cass County	17.993484%	16,664,578	11,794,351	7,943,673
County	300013	Dunn County	2.530372%	2,343,492	1,658,606	1,117,096
County	300016	Foster County	0.319561%	295,960	209,466	141,078
County	300020	Griggs County	0.296780%	274,861	194,533	131,021
County	300027	Mckenzie County	8.536756%	7,906,275	5,595,664	3,768,764
County	300028	McLean County	2.240383%	2,074,920	1,468,524	989,073
County	300044	Slope County	0.136833%	126,727	89,691	60,408
County	300045	Stark County	3.583352%	3,318,704	2,348,812	1,581,960
County	300048	Towner County	0.613064%	567,786	401,851	270,652
County	300051	Ward County	7.987957%	7,398,008	5,235,938	3,526,483
County	300052	Wells County	0.421302%	390,187	276,155	185,994
County	300053	Williams County	11.300973%	10,466,341	7,407,550	4,989,097
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437124%	1,330,985	942,005	634,454
State	012500	Attorney General's Office	8.617212%	7,980,789	5,648,402	3,804,283
State of ND	054000	Adjutant General ND National Guard	1.882756%	1,743,705	1,234,107	831,190
Total			100.000001%	\$ 92,614,516	\$ 65,547,901	\$ 44,147,497

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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, 2020			
			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
				3.64%	4.64%	5.64%
City	200007	City of Beulah	2.518948%	\$ 256,923	\$ 160,824	\$ 85,685
City	200027	City of Mandan	25.269402%	2,577,381	1,613,345	859,568
City	200043	City of Dickinson	26.191283%	2,671,410	1,672,203	890,927
City	200097	City Of Devils Lake	9.145127%	932,768	583,878	311,082
City	200118	City of Berthold	0.610972%	62,317	39,008	20,783
City	200126	City of Garrison	0.580994%	59,259	37,094	19,763
County	300002	Barnes County	8.482985%	865,232	541,603	288,559
County	300030	Morton County	16.628695%	1,696,063	1,061,672	565,645
County	300040	Rolette County	8.334694%	850,107	532,135	283,514
County	300041	Sargent County	2.236899%	228,155	142,817	76,091
Total			99.999999%	\$ 10,199,615	\$ 6,384,579	\$ 3,401,617

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	0.123001%	\$ 96,077	\$ 94,689	\$ 1,388	\$ 1,356,854	6.98%
State of ND	010800	Secretary Of State	0.134230%	104,848	103,423	1,425	1,480,720	6.98%
State	011000	Office Of Management & Budget	0.278514%	217,549	216,133	1,416	3,072,342	7.03%
State	011200	Information Technology Dept	2.595976%	2,027,731	2,002,534	25,197	28,636,745	6.99%
State	011700	State Auditor's Office	0.319852%	249,838	246,025	3,813	3,528,355	6.97%
State	011800	Central Services	0.118709%	92,724	90,678	2,046	1,309,499	6.92%
State of ND	012000	State Treasurer's Office	0.042260%	33,010	32,838	172	466,183	7.04%
State	012500	Attorney General's Office	1.054804%	823,913	770,961	52,952	11,635,756	6.63%
State of ND	012700	Tax Department	0.546245%	426,675	457,606	(30,931)	6,025,745	7.59%
State of ND	013000	Facility Management	0.150056%	117,210	118,287	(1,077)	1,655,298	7.15%
State of ND	014000	Office Of Administrative Hearings	0.039992%	31,238	31,412	(174)	441,165	7.12%
State	016000	Legislative Council	0.256605%	200,436	201,544	(1,108)	2,830,667	7.12%
State of ND	018000	ND Supreme Court	1.680687%	1,312,794	1,388,823	(76,029)	18,540,006	7.49%
State of ND	018800	Commission On Legal Counsel For Indigents	0.226535%	176,948	180,811	(3,863)	2,498,953	7.24%
State	019000	Retirement & Investment Office	0.140747%	109,938	115,982	(6,044)	1,552,606	7.47%
State	019200	ND Public Employees Retirement System	0.170274%	133,002	128,945	4,057	1,878,331	6.86%
State of ND	020100	Public Instruction	0.380066%	296,872	349,393	(52,521)	4,192,589	8.33%
State	020200	Education Standards & Practice	0.045897%	35,850	35,889	(39)	506,304	7.09%
State	021500	ND University System Office	0.097940%	76,501	75,378	1,123	1,080,395	6.98%
State of ND	022300	ND Youth Correctional Center	0.316671%	247,353	244,507	2,846	3,493,268	7.00%
State of ND	022400	Juvenile Services - DOCR	0.159126%	124,294	124,601	(307)	1,755,352	7.10%
State	022600	Land Department	0.173297%	135,363	112,173	23,190	1,911,670	5.87%
State	022700	Bismarck State College	0.445656%	348,104	343,575	4,529	4,916,124	6.99%
State	022800	Lake Region State College	0.173167%	135,262	142,113	(6,851)	1,910,241	7.44%
State	022900	Williston State College	0.093931%	73,370	85,495	(12,125)	1,036,173	8.25%
State	023000	University Of North Dakota	3.417987%	2,669,809	2,857,421	(187,612)	37,704,520	7.58%
State	023500	North Dakota State University	2.905605%	2,269,584	2,326,832	(57,248)	32,052,326	7.26%
State	023800	ND St College Of Science	0.474481%	370,620	373,227	(2,607)	5,234,100	7.13%
State	023900	Dickinson State University	0.210442%	164,377	183,566	(19,189)	2,321,430	7.91%
State	024000	Mayville State University	0.286252%	223,593	252,070	(28,477)	3,157,708	7.98%
State	024100	Minot State University	0.478970%	374,126	387,508	(13,382)	5,283,614	7.33%
State	024200	Valley City State University	0.185855%	145,172	143,230	1,942	2,050,207	6.99%
State of ND	025000	ND State Library	0.107958%	84,327	92,250	(7,923)	1,190,911	7.75%
State of ND	025200	SCHOOL FOR THE DEAF	0.120898%	94,434	95,539	(1,105)	1,333,650	7.16%
State of ND	025300	School For The Blind	0.057221%	44,696	50,945	(6,249)	631,217	8.07%
State	026100	ND Board Of Nursing	0.060905%	47,573	47,544	29	671,855	7.08%
State of ND	027000	Career & Technical Education	0.165929%	129,608	142,501	(12,893)	1,830,393	7.79%
State of ND	030100	ND Department Of Health	1.012933%	791,208	802,166	(10,958)	11,173,874	7.18%
State of ND	030300	Mental Health	0.790676%	617,601	629,767	(12,166)	8,722,110	7.22%
State of ND	031000	Life Skills and Transition Center	1.104860%	863,012	866,665	(3,653)	12,187,943	7.11%
State of ND	031200	North Dakota State Hospital	1.486422%	1,161,053	1,116,537	44,516	16,397,024	6.81%
State of ND	031300	ND Veterans Home	0.427324%	333,785	343,790	(10,005)	4,713,900	7.29%
State of ND	031600	Indian Affairs Commission	0.026474%	20,679	20,589	90	292,037	7.05%
State of ND	032100	Veterans Affairs Department	0.036576%	28,570	28,447	123	403,476	7.05%
State of ND	032500	Department Of Human Services	7.015430%	5,479,792	5,321,734	158,058	77,388,659	6.88%
State of ND	036000	Protection & Advocacy Project	0.167568%	130,888	132,229	(1,341)	1,848,479	7.15%
State	038000	Job Service North Dakota	0.793094%	619,490	614,466	5,024	8,748,788	7.02%
State	040100	Insurance Department	0.185354%	144,781	154,784	(10,003)	2,044,675	7.57%
State of ND	040500	Industrial Commission	0.653695%	510,605	514,122	(3,517)	7,211,047	7.13%
State of ND	040600	ND Department Of Labor	0.065683%	51,305	54,470	(3,165)	724,564	7.52%
State of ND	040800	Public Service Commission	0.263842%	206,088	198,572	7,516	2,910,500	6.82%
State of ND	041200	Aeronautics Commission	0.036717%	28,680	32,124	(3,444)	405,029	7.93%
State of ND	041300	Department Of Financial Institutions	0.197991%	154,652	153,669	983	2,184,075	7.04%
State of ND	041400	ND Securities Department	0.062162%	48,555	48,824	(269)	685,723	7.12%
State	042600	State Board Of Law Examiners	0.028430%	22,207	6,478	15,729	313,616	2.07%
State	042700	ND State Board Of Cosmetology	0.009456%	7,386	7,211	175	104,316	6.91%
State	042800	ND State Plumbing Board	0.036359%	28,400	28,557	(157)	401,088	7.12%
State	047100	Bank Of North Dakota	0.982579%	767,498	779,179	(11,681)	10,839,027	7.19%
State	047200	Public Finance Authority	0.013698%	10,700	10,307	393	151,100	6.82%
State	047300	Housing Finance Agency	0.215351%	168,212	173,028	(4,816)	2,375,581	7.28%
State	047500	Mill & Elevator Association	0.820307%	640,746	772,195	(131,449)	9,048,978	8.53%
State	048500	Workforce Safety & Insurance	1.384552%	1,081,481	1,115,975	(34,494)	15,273,282	7.31%
State of ND	050200	Field Services Division	0.695244%	543,059	539,243	3,816	7,669,380	7.03%
State of ND	050400	Highway Patrol	0.166043%	129,697	135,707	(6,010)	1,831,652	7.41%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	051700	Department Of Corrections Transitional Services	0.199835%	\$ 156,092	\$ 144,246	\$ 11,846	\$ 2,204,422	6.54%
State of ND	051800	James River Correctional Ctr	0.818520%	639,351	614,412	24,939	9,029,264	6.80%
State of ND	051900	State Penitentiary	1.122169%	876,533	847,655	28,878	12,378,878	6.85%
State	052000	Rough Rider Industries	0.131108%	102,409	103,080	(671)	1,446,285	7.13%
State of ND	053000	Department Of Corrections And Rehabilitation	0.721163%	563,304	555,800	7,504	7,955,295	6.99%
State of ND	054000	Adjutant General ND National Guard	0.944160%	737,489	737,680	(191)	10,415,223	7.08%
State of ND	060100	Department Of Commerce	0.327225%	255,597	215,478	40,119	3,609,692	5.97%
State of ND	060200	Dept Of Agriculture	0.390397%	304,941	302,977	1,964	4,306,549	7.04%
State of ND	060700	Milk Marketing Board	0.012401%	9,686	9,740	(54)	136,800	7.12%
State of ND	060800	ND Oilseed Council	0.003045%	2,378	2,392	(14)	33,594	7.12%
State	061100	ND Soybean Council	0.034625%	27,046	26,921	125	381,959	7.05%
State of ND	061400	ND Corn Utilization Council	0.013349%	10,427	10,484	(57)	147,252	7.12%
State of ND	061600	State Seed Department	0.139355%	108,851	109,452	(601)	1,537,252	7.12%
State	062400	Beef Commission	0.022526%	17,595	12,367	5,228	248,484	4.98%
State of ND	062500	ND Wheat Commission	0.041967%	32,781	32,962	(181)	462,948	7.12%
State of ND	062600	ND Barley Council	0.013779%	10,763	10,822	(59)	152,004	7.12%
State	066500	State Fair Association	0.082844%	64,710	75,663	(10,953)	913,866	8.28%
State of ND	067000	Racing Commission	0.011842%	9,250	9,301	(51)	130,632	7.12%
State of ND	070100	Historical Society	0.354009%	276,518	287,753	(11,235)	3,905,146	7.37%
State of ND	070900	ND Council On The Arts	0.029553%	23,084	23,254	(170)	326,002	7.13%
State of ND	072000	Game & Fish Department	0.988595%	772,197	784,171	(11,974)	10,905,400	7.19%
State of ND	075000	Parks & Recreation Department	0.306710%	239,573	239,750	(177)	3,383,387	7.09%
State of ND	077000	Water Commission	0.534806%	417,740	435,621	(17,881)	5,899,554	7.38%
State	080100	Department Of Transportation	5.312851%	4,149,898	4,131,347	18,551	58,607,157	7.05%
State	090000	ND State Board Of Accountancy	0.009083%	7,095	7,134	(39)	100,200	7.12%
State	090100	Board Of Medical Examiners	0.031090%	24,285	24,017	268	342,964	7.00%
State	090200	Board Of Pharmacy	0.023673%	18,491	18,594	(103)	261,144	7.12%
State	090600	Real Estate Commission	0.017377%	13,573	13,615	(42)	191,688	7.10%
State	090900	Electrical Board	0.159678%	124,725	120,208	4,517	1,761,436	6.82%
State	095501	ND System Information Technology Services	0.188165%	146,977	151,368	(4,391)	2,075,683	7.29%
District Health Unit	100002	McIntosh District Health Unit	0.008366%	6,535	6,471	64	92,287	7.01%
District Health Unit	100003	Wells County Dist Health Unit	0.017652%	13,788	16,074	(2,286)	194,721	8.25%
District Health Unit	100004	Central Valley Health Unit	0.095772%	74,808	80,545	(5,737)	1,056,480	7.62%
District Health Unit	100005	Dickey County Health District	0.020735%	16,196	15,099	1,097	228,731	6.60%
District Health Unit	100006	Emmons County Public Health	0.017663%	13,797	12,915	882	194,843	6.63%
District Health Unit	100007	Rosette County Public Health	0.044735%	34,943	31,923	3,020	493,485	6.47%
District Health Unit	100008	Towner County Public Health Unit	0.013837%	10,808	9,977	831	152,634	6.54%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014580%	11,389	12,266	(877)	160,839	7.63%
District Health Unit	100010	First District Health Unit	0.198082%	154,723	161,767	(7,044)	2,185,083	7.40%
District Health Unit	100011	Lake Region District Health Unit	0.085582%	66,849	67,217	(368)	944,074	7.12%
District Health Unit	100012	Garrison Diversion Conservancy District	0.187643%	146,569	146,340	229	2,069,933	7.07%
District Health Unit	100013	Upper Missouri Health Unit	0.112462%	87,845	85,216	2,629	1,240,595	6.87%
District Health Unit	100014	Kidder County District Health Unit	0.005813%	4,541	4,509	32	64,125	7.03%
District Health Unit	100015	Southwestern District Health Unit	0.124523%	97,266	97,386	(120)	1,373,644	7.09%
District Health Unit	100017	City-County Health District	0.061194%	47,799	52,598	(4,799)	675,048	7.79%
District Health Unit	100018	Sargent County District Health Unit	0.014020%	10,951	11,012	(61)	154,654	7.12%
District Health Unit	100019	Traill District Health Unit	0.016320%	12,748	12,786	(38)	180,024	7.10%
District Health Unit	100021	Cavalier County Health Dist	0.010348%	8,083	13,580	(5,497)	114,147	11.90%
District Health Unit	100022	Walsh County Health District	0.029046%	22,688	22,688	-	320,412	7.08%
District Health Unit	100023	Custer Health Unit	0.133153%	104,007	105,772	(1,765)	1,468,842	7.20%
Political Subdivision	100024	Southeast Water Users District	0.042070%	32,861	36,627	(3,766)	464,084	7.89%
City	200002	City Of McVie	0.008038%	6,279	7,336	(1,057)	88,672	8.27%
City	200003	City Of Drayton	0.012452%	9,726	9,302	424	137,362	6.77%
City	200004	City Of Fessenden	0.000000%	-	4,601	(4,601)	-	0.00%
City	200005	City Of Westhope	0.015070%	11,771	11,823	(52)	166,242	7.11%
City	200006	City Of Belfield	0.022425%	17,516	27,751	(10,235)	247,378	11.22%
City	200007	City Of Beulah	0.038439%	30,025	27,331	2,694	424,025	6.45%
City	200008	City Of Rolla	0.041259%	32,228	32,709	(481)	455,139	7.19%
City	200009	City Of New Town	0.113272%	88,477	79,073	9,404	1,249,527	6.33%
City	200010	City Of Cavalier	0.044047%	34,405	36,649	(2,244)	485,891	7.54%
City	200011	City Of Harvey	0.055408%	43,279	42,090	1,189	611,215	6.89%
City	200012	City Of Napoleon	0.015102%	11,796	11,842	(46)	166,590	7.11%
City	200014	City Of Grand Forks	2.331707%	1,821,309	1,660,415	160,894	25,721,548	6.46%
City	200015	City Of Killdeer	0.084547%	66,040	66,022	18	932,658	7.08%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	200016	City Of Ellendale	0.029837%	\$ 23,306	\$ 21,479	\$ 1,827	\$ 329,138	6.53%
City	200017	City of Wishek	0.023024%	17,984	18,006	(22)	253,988	7.09%
City	200018	City Of Granville	0.004080%	3,187	4,186	(999)	45,011	9.30%
City	200019	City Of Linton	0.022716%	17,744	18,319	(575)	250,588	7.31%
City	200020	City Of Finley	0.007337%	5,731	5,740	(9)	80,940	7.09%
City	200021	City Of Willton	0.012247%	9,566	2,187	7,379	135,096	1.62%
City	200022	City Of Ray	0.018275%	14,275	13,819	456	201,592	6.85%
City	200025	City Of Medora	0.020482%	15,999	17,099	(1,100)	225,937	7.57%
City	200026	City of Verva	0.017555%	13,712	13,693	19	193,656	7.07%
City	200028	City Of Thompson	0.012220%	9,545	10,302	(757)	134,805	7.64%
City	200029	City Of Williston	1.082991%	845,930	861,163	(15,233)	11,946,701	7.21%
City	200030	City Of Bowman	0.056011%	43,751	48,833	(5,082)	617,869	7.90%
City	200031	City Of Tioga	0.095603%	74,676	78,370	(3,694)	1,054,612	7.43%
City	200033	City Of Rhame	0.004959%	3,874	3,854	20	54,706	7.04%
City	200035	City Of Fargo	3.294584%	2,573,418	2,362,980	210,438	36,343,235	6.50%
City	200036	City Of Jamestown	0.481630%	376,204	379,130	(2,926)	5,312,955	7.14%
City	200037	City Of Beach	0.024287%	18,971	20,611	(1,640)	267,917	7.69%
City	200038	City Of Glenburn	0.005865%	4,581	4,973	(392)	64,695	7.69%
City	200040	City Of Kulm	0.007526%	5,879	5,911	(32)	83,021	7.12%
City	200041	City Of Harwood	0.013678%	10,684	12,666	(1,982)	150,880	8.39%
City	200043	City of Dickinson	0.415308%	324,399	310,370	14,029	4,581,351	6.77%
City	200045	City Of Mapleton	0.013877%	10,839	11,840	(1,001)	153,081	7.73%
City	200046	City Of Wahpeton	0.228753%	178,680	179,174	(494)	2,523,417	7.10%
City	200047	City Of Bottineau	0.045479%	35,524	36,992	(1,468)	501,685	7.37%
City	200049	City Of Elgin	0.006649%	5,194	5,021	173	73,352	6.85%
City	200050	City Of Rugby	0.054593%	42,643	46,649	(4,006)	602,231	7.75%
City	200051	City Of New Salem	0.009887%	7,723	8,455	(732)	109,064	7.75%
City	200052	City Of Walhalla	0.023493%	18,351	19,069	(718)	259,151	7.36%
City	200053	City Of Gwinner	0.014767%	11,535	11,600	(65)	162,899	7.12%
City	200054	City Of Kenmare	0.026103%	20,389	19,065	1,324	287,943	6.62%
City	200055	City Of Watford City	0.267768%	209,155	324,360	(115,205)	2,953,801	10.98%
City	200057	City Of Cooperstown	0.013955%	10,900	12,654	(1,754)	153,936	8.22%
City	200058	City Of New England	0.009225%	7,206	7,264	(58)	101,766	7.14%
City	200059	City Of Carrington	0.051875%	40,520	44,111	(3,591)	572,240	7.71%
City	200060	City Of Mott	0.011405%	8,909	8,849	60	125,814	7.03%
City	200061	City Of Larimore	0.015810%	12,349	12,331	18	174,404	7.07%
City	200062	City Of Sherwood	0.003676%	2,871	3,128	(257)	40,548	7.71%
City	200063	City Of Lamoure	0.009584%	7,486	10,218	(2,732)	105,728	9.66%
City	200064	City Of Michigan	0.006216%	4,855	4,100	755	68,575	5.98%
City	200065	City Of Park River	0.042763%	33,402	33,346	56	471,724	7.07%
City	200067	City Of Hatton	0.007645%	5,972	6,464	(492)	84,338	7.66%
City	200069	City Of Northwood	0.025578%	19,979	19,100	879	282,159	6.77%
City	200070	City Of Powers Lake	0.003718%	2,904	4,128	(1,224)	41,012	10.07%
City	200072	City Of Towner	0.008922%	6,969	7,008	(39)	98,420	7.12%
City	200073	City Of Pembina	0.007395%	5,776	5,808	(32)	81,575	7.12%
City	200075	City Of Underwood	0.008457%	6,606	6,080	526	93,288	6.52%
City	200076	City Of New Leipzig	0.003467%	2,708	2,670	38	38,240	6.98%
City	200077	City Of Stanley	0.074782%	58,413	60,364	(1,951)	824,932	7.32%
City	200080	City Of Crosby	0.014229%	11,114	12,205	(1,091)	156,964	7.78%
City	200083	City Of Grafton	0.151409%	118,266	120,999	(2,733)	1,670,227	7.24%
City	200084	City Of Emerald	0.009871%	7,710	6,980	730	108,893	6.41%
City	200085	City Of Lincoln	0.029193%	22,803	32,747	(9,944)	322,033	10.17%
City	200086	City Of Minto	0.007485%	5,847	5,870	(23)	82,568	7.11%
City	200087	City Of Ashley	0.010985%	8,580	8,679	(99)	121,174	7.16%
City	200088	City Of Neche	0.003999%	3,124	3,141	(17)	44,112	7.12%
City	200089	City Of Surrey	0.021309%	16,645	24,654	(8,009)	235,062	10.49%
City	200090	City Of Hankinson	0.019247%	15,034	15,117	(83)	212,319	7.12%
City	200091	City Of New Rockford	0.020038%	15,652	15,738	(86)	221,039	7.12%
City	200092	City of Minot	0.546722%	427,048	328,371	98,677	6,031,001	5.44%
City	200094	City Of West Fargo	0.761637%	594,919	587,156	7,763	8,401,775	6.99%
City	200097	City Of Devils Lake	0.127519%	99,606	100,580	(974)	1,406,686	7.15%
City	200098	City Of Oakes	0.051354%	40,113	40,195	(82)	566,502	7.10%
City	200100	City Of Mohall	0.014563%	11,375	13,504	(2,129)	160,652	8.41%
City	200101	City Of Lidgerwood	0.007124%	5,565	5,596	(31)	78,586	7.12%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	200102	City Of McClusky	0.003205%	\$ 2,503	\$ 2,518	\$ (15)	\$ 35,360	7.12%
City	200103	City Of Burlington	0.013732%	10,726	9,961	765	151,479	6.58%
City	200104	City Of Lisbon	0.041577%	32,476	39,829	(7,353)	458,646	8.68%
City	200110	City Of Halliday	0.011341%	8,859	8,884	(25)	125,100	7.10%
City	200111	City Of Maddock	0.008656%	6,761	6,807	(46)	95,490	7.13%
City	200114	City of Regent	0.004334%	3,385	4,846	(1,461)	47,806	10.14%
City	200115	City of Lakota	0.020318%	15,871	13,939	1,932	224,127	6.22%
City	200117	City of Alexander	0.012643%	9,876	11,249	(1,373)	139,468	8.07%
City	200118	City of Berthold	0.002107%	1,646	1,504	142	23,247	6.47%
City	200119	City of Carson	0.007142%	5,579	6,071	(492)	78,784	7.71%
City	200120	City of Dodge	0.004003%	3,127	3,128	(1)	44,159	7.08%
City	200123	City of Grenora	0.009208%	7,192	9,136	(1,944)	101,579	8.99%
City	200124	City of Kindred	0.012179%	9,513	4,599	4,914	134,349	3.42%
City	200125	City of Richardton	0.008893%	6,946	3,284	3,662	98,096	3.35%
County	300001	Adams County	0.052133%	40,721	49,453	(8,732)	575,091	8.60%
County	300002	Barnes County	0.222498%	173,794	209,780	(35,986)	2,454,420	8.55%
County	300003	Benson County	0.113341%	88,531	106,876	(18,345)	1,250,286	8.55%
County	300004	Billings County	0.542581%	423,813	331,051	92,762	5,985,320	5.53%
County	300005	Bottineau County	0.342849%	267,801	248,192	19,609	3,782,037	6.56%
County	300006	Bowman County	0.103834%	81,105	98,445	(17,340)	1,145,419	8.59%
County	300007	Burke County	0.141273%	110,349	121,009	(10,660)	1,558,408	7.76%
County	300008	Burleigh County	1.562758%	1,220,679	1,282,720	(62,041)	17,239,109	7.44%
County	300009	Cass County	1.539671%	1,202,646	1,239,777	(37,131)	16,984,432	7.30%
County	300010	Cavalier County	0.303782%	237,286	199,080	38,206	3,351,077	5.94%
County	300011	Dickey County	0.124490%	97,240	121,923	(24,683)	1,373,279	8.88%
County	300012	Divide County	0.201597%	157,469	174,547	(17,078)	2,223,858	7.85%
County	300013	Dunn County	0.383520%	299,570	312,526	(12,956)	4,230,685	7.39%
County	300014	Eddy County	0.071888%	56,152	60,439	(4,287)	793,014	7.62%
County	300015	Emmons County	0.231611%	180,913	140,181	40,732	2,554,954	5.49%
County	300016	Foster County	0.082647%	64,556	63,617	939	911,694	6.98%
County	300017	Golden Valley County	0.077691%	60,685	41,817	18,868	857,022	4.88%
County	300018	Grand Forks County	1.360136%	1,062,410	1,113,562	(51,152)	15,003,939	7.42%
County	300019	Grant County	0.084991%	66,387	88,652	(22,265)	937,557	9.46%
County	300020	Griggs County	0.051921%	40,556	44,803	(4,247)	572,750	7.82%
County	300021	Hettinger County	0.096671%	75,510	85,333	(9,823)	1,066,401	8.00%
County	300023	Lamoure County	0.156871%	122,533	130,263	(7,730)	1,730,479	7.53%
County	300024	Logan County	0.053897%	42,099	52,699	(10,600)	594,544	8.86%
County	300025	Mchenry County	0.107119%	83,671	99,802	(16,131)	1,181,656	8.45%
County	300026	Mcintosh County	0.085972%	67,153	74,546	(7,393)	948,371	7.86%
County	300027	Mckenzie County	0.824328%	643,887	654,768	(10,881)	9,093,332	7.20%
County	300028	McLean County	0.361178%	282,118	301,440	(19,322)	3,984,232	7.57%
County	300029	Mercer County	0.331346%	258,816	261,265	(2,449)	3,655,147	7.15%
County	300030	Morton County	0.551166%	430,519	436,757	(6,238)	6,080,026	7.18%
County	300031	Mountrail County	0.701650%	548,063	530,111	17,952	7,740,050	6.85%
County	300032	Nelson County	0.154912%	121,003	119,312	1,691	1,708,869	6.98%
County	300033	Oliver County	0.075200%	58,739	61,630	(2,891)	829,546	7.43%
County	300034	Pembina County	0.214054%	167,199	201,866	(34,667)	2,361,279	8.55%
County	300035	Pierce County	0.188063%	146,897	142,799	4,098	2,074,567	6.88%
County	300036	Ramsey County	0.458866%	358,423	298,422	60,001	5,061,850	5.90%
County	300037	Ransom County	0.141586%	110,594	118,716	(8,122)	1,561,863	7.60%
County	300038	Renville County	0.108120%	84,453	96,234	(11,781)	1,192,698	8.07%
County	300039	Richland County	0.607817%	474,769	466,300	8,469	6,704,950	6.95%
County	300040	Rolette County	0.093500%	73,033	115,466	(42,433)	1,031,418	11.19%
County	300041	Sargent County	0.044137%	34,476	39,985	(5,509)	486,889	8.21%
County	300042	Sheridan County	0.067524%	52,743	50,052	2,691	744,871	6.72%
County	300044	Slope County	0.110083%	85,986	55,676	30,310	1,214,346	4.58%
County	300045	Stark County	0.353363%	276,014	348,752	(72,738)	3,898,024	8.95%
County	300046	Steele County	0.085900%	67,097	73,766	(6,669)	947,581	7.78%
County	300047	Stutsman County	0.668928%	522,503	519,635	2,868	7,379,082	7.04%
County	300048	Towner County	0.099786%	77,943	92,418	(14,475)	1,100,756	8.40%
County	300049	Traill County	0.296818%	231,846	236,351	(4,505)	3,274,257	7.22%
County	300050	Walsh County	0.254904%	199,107	233,777	(34,670)	2,811,902	8.31%
County	300051	Ward County	0.939229%	733,637	822,460	(88,823)	10,360,833	7.94%
County	300052	Wells County	0.177323%	138,508	165,451	(26,943)	1,956,085	8.46%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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
County	300053	Williams County	1.151775%	\$ 899,658	\$ 898,591	\$ 1,067	\$ 12,705,468	7.07%
School District	400002	Mcclusky Public Schools	0.015017%	11,730	11,867	(137)	165,660	7.16%
School District	400003	Lake Region Special Education Unit	0.037416%	29,226	34,173	(4,947)	412,747	8.28%
School District	400004	Lidgerwood Public School	0.036720%	28,682	29,387	(705)	405,067	7.25%
School District	400006	Halliday Public School	0.007508%	5,865	7,981	(2,116)	82,826	9.64%
School District	400007	Oliver-Mercer Special Education Unit	0.039644%	30,966	29,670	1,296	437,322	6.78%
School District	400008	Underwood School District #8	0.038234%	29,865	33,115	(3,250)	421,769	7.85%
School District	400010	New Town Public School District	0.169597%	132,473	122,104	10,369	1,870,864	6.53%
School District	400011	Bottineau Public School	0.127620%	99,685	100,875	(1,190)	1,407,799	7.17%
School District	400012	Peace Garden Special Services	0.031256%	24,414	24,645	(231)	344,790	7.15%
School District	400014	Beulah Public School #27	0.100566%	78,553	79,369	(816)	1,109,364	7.15%
School District	400016	St John School District #3	0.074717%	58,362	54,426	3,936	824,214	6.60%
School District	400017	Ellendale Public School District #40	0.042951%	33,549	34,168	(619)	473,806	7.21%
School District	400018	Rural Cass Special Education Unit	0.021523%	16,812	13,141	3,671	237,421	5.53%
School District	400019	Fargo Public Schools	2.372609%	1,853,258	1,898,818	(45,560)	26,172,746	7.25%
School District	400020	Surrey Schools	0.051621%	40,321	44,380	(4,059)	569,439	7.79%
School District	400021	Jamestown Public School District #1	0.319893%	249,870	273,958	(24,088)	3,528,802	7.76%
School District	400023	Warwick Public School	0.080117%	62,580	57,918	4,662	883,790	6.55%
School District	400024	Souris Valley Special Services	0.037887%	29,594	28,584	1,010	417,940	6.84%
School District	400025	Rugby Public School District #5	0.073269%	57,231	56,116	1,115	808,247	6.94%
School District	400026	Billings County School District	0.032011%	25,004	26,204	(1,200)	353,115	7.42%
School District	400027	Belcourt School District #7	0.505385%	394,759	453,722	(58,963)	5,575,011	8.14%
School District	400028	West Fargo Public School #6	1.834552%	1,432,979	1,473,929	(40,950)	20,237,320	7.28%
School District	400029	Minot Public School District #1	1.715237%	1,339,781	1,331,627	8,154	18,921,139	7.04%
School District	400030	Belfield Public School #13	0.035575%	27,788	31,037	(3,249)	392,430	7.91%
School District	400031	Minto Public School District #20	0.030944%	24,171	26,819	(2,648)	341,352	7.86%
School District	400033	Harvey Public School Dist #38	0.066390%	51,858	51,281	577	732,361	7.00%
School District	400034	Oakes Public Schools	0.047117%	36,803	42,705	(5,902)	519,756	8.22%
School District	400035	Larimore Public School District #44	0.052474%	40,988	42,380	(1,392)	578,847	7.32%
School District	400036	Hazen Public School District #3	0.058211%	45,469	45,556	(87)	642,143	7.09%
School District	400038	Park River Area School District	0.058491%	45,688	45,243	445	645,228	7.01%
School District	400039	Hillsboro Public School	0.051790%	40,453	41,950	(1,497)	571,306	7.34%
School District	400040	Lisbon Public School	0.079697%	62,252	61,463	789	879,154	6.99%
School District	400042	Northern Cass School District # 97	0.072512%	56,640	59,217	(2,577)	799,894	7.40%
School District	400043	Mandaree Public School #36	0.098431%	76,885	77,408	(523)	1,085,810	7.13%
School District	400044	Thompson Public School	0.040219%	31,415	28,638	2,777	443,669	6.45%
School District	400045	Northern Plains Special Ed Unit	0.012802%	10,000	4,732	5,268	141,220	3.35%
School District	400046	Bowman County School District #1	0.066231%	51,733	60,462	(8,729)	730,613	8.28%
School District	400047	Apple Creek Elementary School	0.003255%	2,542	2,556	(14)	35,906	7.12%
School District	400048	Burke Central School	0.017741%	13,858	12,510	1,348	195,708	6.39%
School District	400049	Washburn Public School	0.034377%	26,852	30,236	(3,384)	379,223	7.97%
School District	400050	Enderlin Area School District #24	0.048723%	38,058	37,962	96	537,476	7.06%
School District	400051	Midkota School	0.031341%	24,481	25,817	(1,336)	345,729	7.47%
School District	400052	Velva Public School	0.037777%	29,508	33,159	(3,651)	416,731	7.96%
School District	400053	Sheyenne Valley Special Education Unit	0.071013%	55,469	59,700	(4,231)	783,356	7.62%
School District	400054	Center Stanton Public School	0.026206%	20,470	19,924	546	289,085	6.89%
School District	400055	Burleigh County Special Education Unit	0.005628%	4,396	4,421	(25)	62,085	7.12%
School District	400056	New Rockford Sheyenne Public School	0.041321%	32,276	25,004	7,272	455,816	5.49%
School District	400057	James River Multidistrict Special Education Unit	0.046990%	36,704	34,778	1,926	518,354	6.71%
School District	400058	Newburg United Public School	0.025203%	19,686	20,657	(971)	278,015	7.43%
School District	400059	Napoleon Public School District #2	0.030725%	23,999	28,817	(4,818)	338,933	8.50%
School District	400060	Yellowstone School District # 14	0.021293%	16,632	17,860	(1,228)	234,889	7.60%
School District	400061	Cavalier Public Schools	0.046668%	36,453	39,849	(3,396)	514,805	7.74%
School District	400062	Richland School District # 44	0.036973%	28,880	30,160	(1,280)	407,853	7.39%
School District	400063	Fort Totten School District # 30	0.037796%	29,523	30,020	(497)	416,932	7.20%
School District	400064	Bismarck Public Schools	2.634385%	2,057,733	1,967,772	89,961	29,060,447	6.77%
School District	400065	Solen Public School Dist #3	0.054085%	42,246	43,833	(1,587)	596,619	7.35%
School District	400068	Lakota Public School District # 66	0.023176%	18,103	21,482	(3,379)	255,662	8.40%
School District	400069	Stanley Community Public School District # 2	0.151338%	118,211	124,654	(6,443)	1,669,437	7.47%
School District	400070	Mandan Public School District #1	0.776456%	606,494	627,169	(20,675)	8,565,243	7.32%
School District	400072	Killdeer Public School #16	0.093004%	72,646	78,557	(5,911)	1,025,945	7.66%
School District	400073	Glenburn School District	0.042372%	33,097	33,151	(54)	467,415	7.09%
School District	400074	New Public School #8	0.077333%	60,405	65,628	(5,223)	853,071	7.69%
School District	400075	Williston Public School #1	0.901787%	704,391	786,034	(81,643)	9,947,800	7.90%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	400076	Valley City Public School	0.101425%	\$ 79,224	\$ 78,934	\$ 290	\$ 1,118,837	7.06%
School District	400077	Dickinson Public Schools	0.693655%	541,818	480,649	61,169	7,651,850	6.28%
School District	400078	Drayton Public School #19	0.040841%	31,901	30,662	1,239	450,521	6.81%
School District	400079	Mohall Lansford Sherwood School	0.036665%	28,639	31,406	(2,767)	404,456	7.76%
School District	400080	Westhope Public School #17	0.027124%	21,187	21,008	179	299,205	7.02%
School District	400081	Kindred Public School District #2	0.056836%	44,395	40,969	3,426	626,975	6.53%
School District	400082	Grafton Public School District #3	0.129787%	101,377	109,414	(8,037)	1,431,710	7.64%
School District	400083	Wilton Public School District	0.038080%	29,745	29,463	282	420,066	7.01%
School District	400084	Sheyenne Valley Career And Tech Center	0.013600%	10,623	10,685	(62)	150,026	7.12%
School District	400085	White Shield School Dist #85	0.099517%	77,733	82,333	(4,600)	1,097,796	7.50%
School District	400086	Tgu School District #60	0.163814%	127,956	136,529	(8,573)	1,807,062	7.56%
School District	400087	Turtle Lake Mercer School District #72	0.036940%	28,854	27,846	1,008	407,492	6.83%
School District	400088	Lamoure Public School District #8	0.049901%	38,978	38,513	465	550,469	7.00%
School District	400089	Divide County School Dist #1	0.068960%	53,865	55,499	(1,634)	760,712	7.30%
School District	400090	Mott/Regent School Dist #1	0.032736%	25,570	24,022	1,548	361,117	6.65%
School District	400091	United Public School District # 7	0.095795%	74,826	79,523	(4,697)	1,056,738	7.53%
School District	400092	Kulm Public School District #7	0.028827%	22,517	24,243	(1,726)	317,998	7.62%
School District	400093	Midway Public School District #128	0.051809%	40,468	40,792	(324)	571,511	7.14%
School District	400094	Dunseith School District #1	0.143161%	111,824	115,244	(3,420)	1,579,239	7.30%
School District	400095	Carrington School District #49	0.050923%	39,776	39,351	425	561,747	7.01%
School District	400096	Glen Ullin Public School #48	0.028489%	22,253	24,642	(2,389)	314,269	7.84%
School District	400099	Manvel Public School	0.034279%	26,776	26,450	326	378,134	6.99%
School District	400100	Maple Valley School District	0.027338%	21,354	25,184	(3,830)	301,576	8.35%
School District	400101	North Border School District # 100	0.070417%	55,003	51,910	3,093	776,787	6.68%
School District	400102	Mckenzie City Public School #1	0.295970%	231,184	223,007	8,177	3,264,903	6.83%
School District	400103	Devils Lake Public School	0.272408%	212,779	231,276	(18,497)	3,004,994	7.70%
School District	400104	Mt Pleasant School Dist #4	0.045470%	35,517	35,089	428	501,586	7.00%
School District	400105	Central Cass Public School District #7	0.123620%	96,560	92,748	3,812	1,363,678	6.80%
School District	400106	Milnor Public School District #2	0.037619%	29,384	31,941	(2,557)	414,984	7.70%
School District	400107	Mapleton Public School	0.010925%	8,534	7,975	559	120,512	6.62%
School District	400108	Linton Public School District #36	0.041444%	32,372	33,186	(814)	457,175	7.26%
School District	400109	Tioga Public School District #15	0.085534%	66,811	68,276	(1,465)	943,540	7.24%
School District	400114	Zeeland Public Schools	0.009175%	7,167	7,206	(39)	101,212	7.12%
School District	400117	Garrison Public School District #51	0.057438%	44,865	47,000	(2,135)	633,607	7.42%
School District	400118	Kenmare Public School District #28	0.038038%	29,712	33,274	(3,562)	419,603	7.93%
School District	400119	Lewis & Clark Public Schools	0.060308%	47,107	47,009	98	665,270	7.07%
School District	400120	Sw Special Education Unit	0.007609%	5,943	5,771	172	83,931	6.88%
School District	400121	North Valley Career & Technology Center	0.014747%	11,519	11,685	(166)	162,676	7.18%
School District	400122	Dakota Prairie Public School	0.067483%	52,711	52,216	495	744,423	7.01%
School District	400123	Beach Public School District #3	0.069969%	54,653	57,206	(2,553)	771,847	7.41%
School District	400124	Rolette Public School	0.024993%	19,522	19,537	(15)	275,707	7.09%
School District	400125	Drake Public School District	0.022070%	17,239	16,850	389	243,457	6.92%
School District	400137	New Salem Almont School District #49	0.054198%	42,334	43,503	(1,169)	597,872	7.28%
School District	400138	Max Public School	0.031963%	24,966	24,896	70	352,585	7.06%
School District	400139	East Central Special Education Unit	0.041897%	32,726	34,937	(2,211)	462,170	7.56%
School District	400140	North Sargent School District #3	0.036420%	28,448	28,135	313	401,753	7.00%
School District	400141	Wahpeton Public School District 37	0.136565%	106,672	117,013	(10,341)	1,506,478	7.77%
School District	400142	Medina Public School District #3	0.024853%	19,413	20,094	(681)	274,158	7.33%
School District	400143	Pingree-Buchanan School District	0.017023%	13,297	13,307	(10)	187,787	7.09%
School District	400144	West River Student Services	0.013557%	10,589	10,971	(382)	149,554	7.34%
School District	400145	Leeds Public School District 6	0.026790%	20,926	21,910	(984)	295,528	7.41%
School District	400147	Sawyer Public School	0.015706%	12,268	12,205	63	173,258	7.04%
School District	400148	Wilmac Multidistrict Special Education Unit	0.108635%	84,855	72,018	12,837	1,198,371	6.01%
School District	400149	Great Northwest Education Cooperative	0.012851%	10,038	10,070	(32)	141,757	7.10%
School District	400150	Anamoose Public School District #14	0.016815%	13,134	15,642	(2,508)	185,489	8.43%
School District	400151	South Prairie School District #70	0.061491%	48,031	53,208	(5,177)	678,325	7.84%
School District	400152	South East Education Cooperative	0.076247%	59,557	61,815	(2,258)	841,101	7.35%
School District	400153	South Heart Public School District #9	0.042382%	33,105	35,852	(2,747)	467,523	7.67%
School District	400154	Sargent Central Public School District #6	0.021749%	16,988	17,018	(30)	239,923	7.09%
School District	400155	Fairmount Public School	0.011347%	8,863	6,716	2,147	125,173	5.37%
School District	400156	South Central Prairie Special Education Unit	0.011379%	8,888	8,339	549	125,524	6.64%
School District	400157	Pembina Special Education Cooperative	0.006537%	5,106	5,145	(39)	72,109	7.14%
School District	400158	Central Regional Education Association	0.060186%	47,012	47,194	(182)	663,928	7.11%
School District	400159	Oberon Public School #16	0.008044%	6,283	3,602	2,681	88,737	4.06%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
Political Subdivision	500002	Cass County Water Resource District	0.019273%	\$ 15,054	\$ 14,091	\$ 963	\$ 212,604	6.63%
Political Subdivision	500003	Walsh County Water Resource District	0.004675%	3,652	3,613	39	51,568	7.01%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003838%	2,998	6,215	(3,217)	42,343	14.68%
Political Subdivision	500006	James River Soil Conservation District	0.005707%	4,458	4,814	(356)	62,954	7.65%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.018548%	14,488	16,416	(1,928)	204,612	8.02%
Political Subdivision	500008	Traill County Water Resource District	0.005312%	4,149	4,160	(11)	58,602	7.10%
Political Subdivision	500009	Grafton Park District	0.017046%	13,315	13,352	(37)	188,040	7.10%
Political Subdivision	500010	Cass County Soil Conservation District	0.019851%	15,506	15,591	(85)	218,975	7.12%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015370%	12,006	11,369	637	169,550	6.71%
Political Subdivision	500016	Greater Ramsey Water District	0.034892%	27,254	27,404	(150)	384,900	7.12%
Political Subdivision	500017	Carnegie Regional Library	0.007971%	6,226	5,341	885	87,931	6.07%
Political Subdivision	500018	Griggs County Public Library	0.003917%	3,060	3,076	(16)	43,206	7.12%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047633%	37,206	42,866	(5,660)	525,450	8.16%
Political Subdivision	500022	Consolidated Waste Ltd	0.014709%	11,489	10,812	677	162,263	6.66%
Political Subdivision	500023	Walsh County Housing Authority	0.002703%	2,111	2,123	(12)	29,820	7.12%
Political Subdivision	500024	Williams County Soil Conservation District	0.009933%	7,759	9,834	(2,075)	109,569	8.98%
Political Subdivision	500025	Bowman City Park Board	0.008763%	6,845	7,704	(859)	96,667	7.97%
Political Subdivision	500028	Williston Housing Authority	0.027734%	21,663	22,483	(820)	305,936	7.35%
Political Subdivision	500030	Minot Rural Fire Department	0.015951%	12,459	13,011	(552)	175,955	7.39%
Political Subdivision	500031	Central Plains Water District	0.022740%	17,762	17,253	509	250,853	6.88%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.003901%	3,047	4,148	(1,101)	43,031	9.64%
Political Subdivision	500038	Jamestown Regional Airport	0.020270%	15,833	15,921	(88)	223,605	7.12%
Political Subdivision	500040	Fargo Park District	0.374471%	292,501	290,357	2,144	4,130,865	7.03%
Political Subdivision	500045	Dunseith Community Nursing Home	0.097230%	75,947	79,143	(3,196)	1,072,563	7.38%
Political Subdivision	500047	Mercer County Soil Conservation District	0.007516%	5,871	5,903	(32)	82,908	7.12%
Political Subdivision	500049	West Fargo Park District	0.121660%	95,029	94,461	568	1,342,057	7.04%
Political Subdivision	500053	Stutsman County Housing Authority	0.020964%	16,375	13,608	2,767	231,261	5.88%
Political Subdivision	500054	Grand Forks County Water Resource District	0.004640%	3,624	3,637	(13)	51,186	7.11%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009180%	7,171	8,714	(1,543)	101,269	8.60%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004499%	3,514	3,534	(20)	49,632	7.12%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007249%	5,662	5,693	(31)	79,967	7.12%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,546	(3,546)	-	0.00%
Political Subdivision	500061	Ward County Water Resource District	0.003285%	2,566	2,581	(15)	36,243	7.12%
Political Subdivision	500063	Southwest Water Authority	0.252145%	196,952	204,576	(7,624)	2,781,464	7.35%
Political Subdivision	500068	Burleigh County Council On Aging	0.069757%	54,488	58,086	(3,598)	769,507	7.55%
Political Subdivision	500072	Watford City Park District	0.084544%	66,038	63,201	2,837	932,625	6.78%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014146%	11,050	8,927	2,123	156,047	5.72%
Political Subdivision	500081	Ramsey County Housing Authority	0.023860%	18,637	21,937	(3,300)	263,208	8.33%
Political Subdivision	500082	Grand Forks Public Library	0.085079%	66,456	67,311	(855)	938,527	7.17%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003514%	2,745	2,643	102	38,760	6.82%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.072939%	56,973	49,946	7,027	804,605	6.21%
Political Subdivision	500091	Ramsey County Water Resource District	0.003096%	2,418	2,406	12	34,152	7.04%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023300%	18,200	20,150	(1,950)	257,029	7.84%
Political Subdivision	500108	North Dakota Firefighters Association	0.016345%	12,767	12,838	(71)	180,309	7.12%
Political Subdivision	500109	James River Valley Library System	0.035653%	27,849	26,647	1,202	393,291	6.78%
Political Subdivision	500110	Grand Forks Park District	0.178755%	139,627	147,853	(8,226)	1,971,884	7.50%
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	1,945	(1,945)	-	0.00%
Political Subdivision	500112	Foster County Soil Conservation District	0.007807%	6,098	1,137	4,961	86,116	1.32%
School District	500113	Lonetree Special Education Unit	0.002598%	2,029	7,092	(5,063)	28,662	24.74%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	1,885	(1,885)	-	0.00%
Political Subdivision	500115	Agassiz Water Users District	0.004430%	3,460	3,204	256	48,863	6.56%
Political Subdivision	500116	Western Area Water Supply Authority	0.073175%	57,157	78,745	(21,588)	807,206	9.76%
Political Subdivision	500118	Crosby Park District	0.003966%	3,098	5,752	(2,654)	43,749	13.15%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013815%	10,791	10,851	(60)	152,396	7.12%
Political Subdivision	500121	Devils Lake Park Board	0.035631%	27,832	27,989	(157)	393,048	7.12%
Political Subdivision	500122	North Central Soil Conservation District	0.010877%	8,496	7,344	1,152	119,989	6.12%
Political Subdivision	500125	Wahpeton Park Board	0.052302%	40,853	43,146	(2,293)	576,953	7.48%
Political Subdivision	500126	City Of Bottineau Park Board	0.010592%	8,273	9,105	(832)	116,838	7.79%
Political Subdivision	500128	Logan County Soil Conservation District	0.005521%	4,312	4,251	61	60,903	6.98%
Political Subdivision	500129	Park District - City of New Rockford	0.004288%	3,349	3,368	(19)	47,298	7.12%
Political Subdivision	500131	Minot Park District	0.102576%	80,123	63,909	16,214	1,131,540	5.65%
Political Subdivision	500132	Valley City Park District	0.036081%	28,183	28,339	(156)	398,020	7.12%
Total Main System			99.999997%	\$ 78,110,557	\$ 78,847,426	\$ (736,869)	\$ 1,103,120,700	7.15%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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 Contributions by Employer*

Fiscal Year Ended June 30, 2020

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%	\$ 1,570,506	\$ 1,474,557	\$ 95,949	\$ 8,438,678	17.47%
		Total Judges System	100.000000%	\$ 1,570,506	\$ 1,474,557	\$ 95,949	\$ 8,438,678	17.47%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2020

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
City	200010	City Of Cavalier	0.292739%	\$ 14,184	\$ 14,026	\$ 158	\$ 132,856	10.56%
City	200016	City Of Ellendale	0.217677%	10,547	9,660	887	98,790	9.78%
City	200028	City Of Thompson	0.112229%	5,438	5,373	65	50,934	10.55%
City	200029	City Of Williston	21.712830%	1,052,042	916,101	135,941	9,854,117	9.30%
City	200030	City Of Bowman	0.375133%	18,176	23,656	(5,480)	170,250	13.89%
City	200070	City Of Powers Lake	0.232858%	11,283	9,390	1,893	105,680	8.89%
City	200085	City of Lincoln	0.689710%	33,418	15,924	17,494	313,017	5.09%
City	200089	City of Surrey	0.368567%	17,858	1,311	16,547	167,270	0.78%
City	200094	City of West Fargo	6.713186%	325,271	298,950	26,321	3,046,702	9.81%
City	200103	City Of Burlington	0.253630%	12,289	10,340	1,949	115,107	8.98%
County	300001	Adams County	0.465265%	22,543	21,168	1,375	211,155	10.02%
County	300003	Benson County	0.341337%	16,539	18,433	(1,894)	154,912	11.90%
County	300006	Bowman County	0.326931%	15,841	18,222	(2,381)	148,374	12.28%
County	300009	Cass County	17.993484%	871,830	818,033	53,797	8,166,135	10.02%
County	300013	Dunn County	2.530372%	122,603	117,574	5,029	1,148,380	10.24%
County	300016	Foster County	0.319561%	15,484	13,634	1,850	145,029	9.40%
County	300020	Griggs County	0.296780%	14,380	12,896	1,484	134,690	9.57%
County	300027	Mckenzie County	8.536756%	413,628	366,675	46,953	3,874,308	9.46%
County	300028	McLean County	2.240383%	108,552	98,121	10,431	1,016,772	9.65%
County	300044	Slope County	0.136833%	6,630	5,579	1,051	62,100	8.98%
County	300045	Stark County	3.583352%	173,623	153,952	19,671	1,626,263	9.47%
County	300048	Towner County	0.613064%	29,705	13,648	16,057	278,232	4.91%
County	300051	Ward County	7.987957%	387,037	386,310	727	3,625,242	10.66%
County	300052	Wells County	0.421302%	20,413	9,803	10,610	191,203	5.13%
County	300053	Williams County	11.300973%	547,561	495,410	52,151	5,128,816	9.66%
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437124%	69,632	63,992	5,640	652,222	9.81%
State	012500	Attorney General's Office	8.617212%	417,526	342,009	75,517	3,910,822	8.75%
State of ND	054000	Adjutant General ND National Guard	1.882756%	91,224	79,311	11,913	854,467	9.28%
Total Public Safety with Prior Main System Service System			100.000001%	\$ 4,845,257	\$ 4,339,501	\$ 505,756	\$ 45,383,845	9.56%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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 Contributions by Employer*

Fiscal Year Ended June 30, 2020

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	200007	City of Beulah	2.518948%	\$ 24,628	\$ 17,997	\$ 6,631	\$ 272,669	6.60%
City	200027	City of Mandan	25.269402%	247,062	218,411	28,651	2,735,341	7.98%
City	200043	City of Dickinson	26.191283%	256,075	221,290	34,785	2,835,132	7.81%
City	200097	City Of Devils Lake	9.145127%	89,413	79,718	9,695	989,934	8.05%
City	200118	City of Berthold	0.610972%	5,974	5,236	738	66,136	7.92%
City	200126	City of Garrison	0.580994%	5,680	1,649	4,031	62,891	2.62%
County	300002	Barnes County	8.482985%	82,939	74,849	8,090	918,259	8.15%
County	300030	Morton County	16.628695%	162,581	141,088	21,493	1,800,009	7.84%
County	300040	Rolette County	8.334694%	81,489	75,534	5,955	902,207	8.37%
County	300041	Sargent County	2.236899%	21,870	19,042	2,828	242,138	7.86%
Total Public Safety without Prior Main System Service System			99.999999%	\$ 977,711	\$ 854,814	\$ 122,897	\$ 10,824,716	7.90%

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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 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 of ND	010100	Governor's Office	0.123001%	\$ 15,061	\$ 2,074,370	\$ 124,892	\$ 209,590	\$ 2,423,913	\$ 196,078	\$ 342,945	\$ -	\$ 58,220	\$ 597,243	\$ 689,272	\$ 50,179	\$ 739,451						
State of ND	010800	Secretary Of State	0.134230%	16,435	2,263,743	136,294	51,328	2,467,800	213,979	374,253	-	195,142	783,374	752,199	(55,950)	696,249						
State of ND	011000	Office Of Management & Budget	0.278514%	34,097	4,697,044	282,797	107,131	5,121,069	443,984	776,537	-	159,266	1,379,787	1,560,739	(24,794)	1,535,945						
State of ND	011200	Information Technology Dept	2.595976%	317,828	43,780,255	2,635,893	4,257,276	50,991,252	4,138,294	7,237,958	-	825,875	12,202,127	14,547,329	639,397	15,186,726						
State of ND	011700	State Auditor's Office	0.319852%	39,160	5,394,195	324,770	24,227	5,782,352	509,882	891,794	-	420,358	1,822,034	1,792,389	(134,821)	1,657,568						
State of ND	011800	Central Services	0.118709%	14,534	2,001,987	120,534	24,056	2,161,111	189,236	330,978	-	97,954	618,168	665,222	(19,745)	645,477						
State of ND	012000	State Treasurer's Office	0.042260%	5,173	712,701	42,910	79,286	840,070	67,367	117,827	-	19,641	204,835	236,818	16,297	253,115						
State of ND	012500	Attorney General's Office	1.054804%	129,142	17,788,912	1,071,023	66,543	19,055,620	1,681,483	2,940,947	-	402,143	5,024,573	5,910,910	(87,299)	5,823,611						
State of ND	012700	Tax Department	0.546245%	66,876	9,212,237	574,644	3,877	9,837,634	870,779	1,523,010	-	1,115,374	3,509,163	3,061,049	(392,333)	2,668,716						
State of ND	013000	Facility Management	0.150056%	18,372	2,530,644	152,363	-	2,701,379	239,207	418,378	-	354,821	1,012,406	840,885	(153,984)	686,901						
State of ND	014000	Office Of Administrative Hearings	0.039992%	4,896	674,452	40,607	18,306	738,261	63,752	111,504	-	18,040	193,296	224,108	12,474	236,582						
State of ND	016000	Legislative Council	0.256605%	31,417	4,327,556	260,551	99,615	4,719,139	409,059	715,452	-	129,924	1,254,435	1,437,963	65,701	1,503,664						
State of ND	018000	ND Supreme Court	1.680687%	205,767	28,344,216	1,706,530	-	30,256,513	2,679,214	4,685,999	-	1,078,753	8,443,966	9,418,235	(491,359)	8,926,876						
State of ND	018800	Commission On Legal Counsel For Indigents	0.226535%	27,735	3,820,436	230,018	142,763	4,220,952	361,124	631,612	-	130,961	1,123,697	1,269,458	30,936	1,300,394						
State of ND	019000	Retirement & Investment Office	0.140747%	17,231	2,373,650	142,911	14,114	2,547,906	224,367	392,423	-	136,395	753,185	788,720	3,016	791,736						
State of ND	019200	ND Public Employees Retirement System	0.170274%	20,848	2,871,613	172,892	156,176	3,221,529	271,437	474,749	-	184,332	930,518	954,181	(43,033)	911,168						
State of ND	020100	Public Instruction	0.380066%	46,532	6,409,684	385,910	39,805	6,681,931	605,870	1,059,679	-	1,079,992	2,745,541	2,129,814	(310,650)	1,819,164						
State of ND	020200	Education Standards & Practice	0.045897%	5,618	774,037	46,603	63,847	890,105	73,165	127,967	-	29,157	230,289	257,196	7,341	264,737						
State of ND	021500	ND University System Office	0.097940%	11,991	1,651,725	99,446	142,490	1,905,652	156,128	273,071	-	15,656	444,855	548,834	50,072	598,906						
State of ND	022300	ND Youth Correctional Center	0.316671%	38,771	5,340,549	321,540	114,507	5,815,367	504,811	882,925	-	254,429	1,642,165	1,774,560	(43,355)	1,731,205						
State of ND	022400	Juvenile Services - DOCR	0.159126%	19,482	2,683,606	161,573	34,082	2,898,743	253,666	443,666	-	31,967	729,299	891,710	(1,825)	889,885						
State of ND	022600	Land Department	0.173297%	21,217	2,922,595	175,962	308,857	3,428,631	276,256	483,177	-	299,287	1,058,720	971,121	(5,193)	965,928						
State of ND	022700	Bismarck State College	0.445656%	54,564	7,515,837	452,509	177,323	8,200,233	710,429	1,242,554	-	89,241	2,042,224	2,497,367	28,720	2,526,087						
State of ND	022800	Lake Region State College	0.173167%	21,201	2,920,403	175,830	188,738	3,306,172	276,049	482,815	-	225,132	983,996	970,393	(46,269)	924,124						
State of ND	022900	Williston State College	0.093931%	11,500	1,584,114	95,375	61,669	1,752,658	149,737	261,893	-	320,101	731,731	526,371	(71,422)	454,949						
State of ND	023000	University Of North Dakota	3.417987%	418,469	57,643,191	3,470,543	-	61,532,203	5,448,677	9,529,844	-	4,199,516	19,178,037	19,153,716	(1,940,923)	17,212,793						
State of ND	023500	North Dakota State University	2.905605%	355,737	49,002,043	2,950,283	-	52,308,063	4,631,879	8,101,249	-	2,545,737	15,278,865	16,282,428	(1,141,131)	15,141,297						
State of ND	023800	ND St College Of Science	0.474481%	58,092	8,001,961	481,777	-	8,541,830	756,379	1,322,922	-	560,868	2,640,169	2,658,896	(284,901)	2,373,995						
State of ND	023900	Dickinson State University	0.210442%	25,765	3,549,033	213,678	62,526	3,851,002	335,470	586,743	-	525,249	1,447,462	1,179,275	(131,878)	1,047,397						
State of ND	024000	Mayville State University	0.286252%	35,046	4,827,543	290,654	18,711	5,171,954	456,320	798,112	-	60,547	1,314,979	1,604,099	20,321	1,624,420						
State of ND	024100	Minot State University	0.478970%	58,640	8,077,667	486,335	-	8,622,642	763,535	1,335,438	-	421,395	2,520,368	2,684,051	(221,693)	2,462,358						
State of ND	024200	Valley City State University	0.185855%	22,754	3,134,382	188,713	128,205	3,474,054	296,275	518,191	-	80,400	894,866	1,041,494	494	1,041,988						
State of ND	025000	ND State Library	0.107958%	13,218	1,820,675	109,618	36,200	1,979,711	172,098	301,003	-	185,235	658,336	604,976	(55,239)	549,737						
State of ND	025200	SCHOOL FOR THE DEAF	0.120898%	14,802	2,038,904	122,757	29,494	2,205,957	192,726	337,081	-	39,124	568,931	677,488	(13,612)	663,876						
State of ND	025300	School For The Blind	0.057221%	7,004	965,013	58,101	23,917	1,054,035	91,217	159,540	-	92,790	343,547	320,656	(33,164)	287,492						
State of ND	026100	ND Board Of Nursing	0.060905%	7,458	1,027,142	61,841	47,050	1,143,491	97,090	169,812	-	37,306	304,208	341,298	30,509	371,807						
State of ND	027000	Career & Technical Education	0.165929%	20,315	2,798,336	168,480	203,001	3,190,132	264,511	462,634	-	12,483	739,628	929,834	42,036	971,870						
State of ND	030100	ND Department Of Health	1.012933%	124,014	17,082,771	1,028,508	35,354	18,270,647	1,614,735	2,824,204	-	8,871,275	13,310,214	5,676,275	(2,392,992)	3,283,283						
State of ND	030300	Mental Health	0.790676%	96,801	13,334,483	802,834	8,200,540	22,434,658	1,260,431	2,204,519	-	-	3,464,950	4,430,790	2,104,105	6,534,895						
State of ND	031000	Life Skills and Transition Center	1.104860%	135,269	18,633,089	1,121,849	-	19,890,207	1,761,278	3,080,510	-	1,312,473	6,154,261	6,191,414	(533,460)	5,657,954						
State of ND	031200	North Dakota State Hospital	1.486422%	181,984	25,068,003	1,509,278	59,439	26,818,704	2,369,533	4,144,360	-	2,528,182	9,042,075	8,329,612	(863,393)	7,365,679						
State of ND	031300	ND Veterans Home	0.427324%	52,317	7,206,674	433,895	-	7,692,886	681,205	1,191,441	-	395,432	2,268,078	2,394,640	(123,241)	2,271,399						
State of ND	031600	Indian Affairs Commission	0.026474%	3,241	446,475	26,881	73,713	550,310	42,203	73,813	-	42,196	158,212	148,356	(50)	148,306						
State of ND	032100	Veterans Affairs Department	0.036576%	4,477	616,842	37,138	27,594	686,051	58,306	101,979	-	21,289	181,574	204,966	3,655	208,621						
State of ND	032500	Department Of Human Services	7.015430%	858,909	118,312,847	7,123,302	2,836,913	129,131,971	11,183,428	19,560,037	-	643,514	31,386,979	39,313,063	42,400	39,355,463						
State of ND	036000	Protection & Advocacy Project	0.167568%	20,516	2,825,977	170,145	87,892	3,104,530	267,123	467,204	-	119,664	853,991	939,016	(27,030)	911,986						
State of ND	038000	Job Service North Dakota	0.793094%	97,100	13,375,261	805,289	2,995	14,280,645	1,264,286	2,211,261	-	576,158	4,051,705	4,444,339	(499,417)	3,944,922						
State of ND	040100	Insurance Department	0.185345%	22,693	3,125,932	188,204	74,199	3,411,028	295,476	516,794	-	659,581	1,471,851	1,038,688	(135,801)	902,887						
State of ND	040500	Industrial Commission	0.653695%	80,034	11,024,344	663,746	243,353	12,011,477	1,042,067	1,822,597	-	436,591	3,301,255	3,663,177	(12,973)	3,650,204						
State of ND	040600	ND Department Of Labor	0.065683%	8,041	1,107,722	66,693	73,795	1,256,251	104,706	183,134	-	80,825	368,665	368,074	12,685	380,759						
State of ND	040800	Public Service Commission	0.263842%																			

Main System (Continued)

**Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.*

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					
															Contributions	Share of						
City	200016	City Of Ellendale	0.029837%	\$ 3,653	\$ 503,191	\$ 30,296	\$ 9,161	\$ 546,301	\$ 47,564	\$ 83,190	\$ -	\$ 39,790	\$ 170,544	\$ 167,200	\$ (9,214)	\$ 157,986						
City	200017	City Of Wishek	0.023024%	2,818	388,202	23,378	33,501	447,989	36,703	64,194	-	8,303	109,200	129,022	29,621	158,643						
City	200018	City Of Granville	0.004080%	500	68,808	4,143	29,427	102,878	6,504	11,376	-	25,552	43,532	22,864	200	23,064						
City	200019	City Of Linton	0.022716%	2,782	383,098	23,065	19,427	428,372	36,212	63,336	-	15,346	114,894	127,296	(3,853)	123,443						
City	200020	City Of Finley	0.007337%	899	123,736	7,450	1,643	133,728	11,696	20,457	-	10,010	42,163	41,114	(1,731)	39,383						
City	200021	City Of Wilton	0.012247%	1,498	206,542	12,435	2,423	222,898	19,523	34,146	-	24,670	78,339	68,630	(1,464)	67,166						
City	200022	City Of Ray	0.018275%	2,238	308,202	18,556	20,537	349,533	29,133	50,953	-	24,384	104,470	102,410	(3,506)	98,904						
City	200025	City Of Medora	0.020482%	2,508	345,422	20,797	12,644	381,371	32,651	57,107	-	71,043	160,801	114,777	(18,438)	96,339						
City	200026	City Of Velva	0.017555%	2,150	296,059	17,825	91,337	407,371	27,985	48,946	-	43,741	120,672	98,373	13,220	111,593						
City	200028	City Of Thompson	0.012220%	1,496	206,086	12,408	2,827	222,817	19,480	34,071	-	2,436	55,987	68,479	(1,757)	66,722						
City	200029	City Of Williston	1.082991%	132,592	18,264,276	1,099,643	917,573	20,414,084	1,726,416	3,019,536	-	1,138,619	5,884,571	6,068,864	353,442	6,422,306						
City	200030	City Of Bowman	0.056011%	6,857	944,607	56,872	23,901	1,032,237	89,288	156,167	-	77,735	323,190	313,875	(6,546)	307,329						
City	200031	City Of Toga	0.095503%	11,705	1,612,312	97,073	136,203	1,857,293	152,403	266,555	-	84,866	503,324	535,741	23,903	559,644						
City	200033	City Of Rhame	0.004059%	607	83,632	5,035	9,357	98,631	7,905	13,826	-	8,552	30,283	27,769	(3,680)	24,109						
City	200035	City Of Fargo	3.294584%	403,360	55,562,041	3,345,243	2,416,248	61,726,892	5,251,958	9,185,778	-	162,257	14,599,993	18,462,188	1,122,197	19,584,385						
City	200036	City Of Jamestown	0.481630%	58,965	8,122,527	489,036	70,415	8,740,943	767,775	1,342,854	-	170,071	2,280,700	2,698,958	(29,428)	2,669,530						
City	200037	City Of Beach	0.024287%	2,974	409,592	24,660	94,775	532,001	38,716	67,716	-	43,636	150,068	136,099	19,427	155,526						
City	200038	City Of Glenburn	0.005865%	718	98,911	5,955	1,213	106,797	9,350	16,352	-	1,718	27,420	32,868	(709)	32,159						
City	200040	City Of Kulm	0.007526%	922	126,923	7,642	2,286	137,773	11,997	20,984	-	10,051	43,032	42,175	(7,842)	34,333						
City	200041	City Of Harwood	0.013678%	1,674	230,675	13,888	11,070	257,307	21,804	38,136	-	2,023	61,963	76,650	4,850	81,500						
City	200043	City Of Dickinson	0.415308%	50,847	7,004,029	421,694	3,307,589	10,784,159	662,050	1,157,939	-	-	1,819,989	2,327,302	948,919	3,276,221						
City	200045	City Of Mapleton	0.013877%	1,699	234,031	14,090	44,549	294,369	22,122	38,691	-	24,596	85,409	77,763	4,843	82,606						
City	200046	City Of Wahpeton	0.228753%	28,006	3,857,842	232,270	133,175	4,251,293	364,659	637,797	-	131,622	1,134,078	1,281,886	(29,932)	1,251,954						
City	200047	City Of Bottineau	0.045479%	5,568	766,988	46,178	206,045	1,024,779	72,499	126,802	-	13,200	212,501	254,855	79,990	334,845						
City	200049	City Of Elgin	0.006649%	814	112,133	6,751	3,518	123,216	10,599	18,538	-	3,791	32,928	37,259	1,125	38,384						
City	200050	City Of Rugby	0.054593%	6,685	920,692	55,432	32,464	1,015,273	87,028	152,213	-	84,709	323,950	305,928	(13,129)	292,799						
City	200051	City Of New Salem	0.009887%	1,210	166,741	10,039	24,738	202,728	15,761	27,566	-	49,720	93,047	55,405	(1,938)	53,467						
City	200052	City Of Wallhalla	0.023493%	2,877	396,201	23,854	24,690	447,622	37,451	65,502	-	40,899	143,852	131,652	(11,961)	119,691						
City	200053	City Of Gwinner	0.014767%	1,809	249,040	14,994	12,916	278,759	23,540	41,173	-	19,903	84,616	82,751	(1,656)	81,095						
City	200054	City Of Kenmare	0.026103%	3,196	440,218	26,504	79,727	549,645	41,611	72,779	-	57,630	172,020	146,276	(9,858)	136,418						
City	200055	City Of Watford City	0.267768%	32,784	4,515,816	271,885	316,841	5,137,326	426,854	746,576	-	908,666	2,082,096	1,500,519	3,976	1,504,495						
City	200057	City Of Cooperstown	0.013955%	1,710	235,346	14,170	5,046	256,272	22,246	38,909	-	35,256	96,411	78,199	(6,882)	71,317						
City	200058	City Of New England	0.009225%	1,131	155,576	9,367	1,434	167,508	14,706	25,721	-	9,618	50,045	51,694	(6,731)	44,963						
City	200059	City Of Carrington	0.051875%	6,352	874,854	52,673	37,116	970,995	82,695	144,635	-	140,440	367,770	290,697	(40,506)	250,191						
City	200060	City Of Mott	0.011405%	1,398	192,341	11,580	8,110	213,429	18,181	31,799	-	6,386	56,366	63,911	412	64,323						
City	200061	City Of Larimore	0.015810%	1,936	266,630	16,053	50,554	335,173	25,203	44,081	-	14,916	84,200	88,596	13,659	102,255						
City	200062	City Of Sherwood	0.003676%	450	61,994	3,733	5,467	71,644	5,860	10,249	-	2,095	18,204	20,600	924	21,524						
City	200063	City Of Lamoure	0.009584%	1,174	161,631	9,731	3,544	176,080	15,278	26,722	-	48,684	90,684	53,706	(15,843)	37,863						
City	200064	City Of Michigan	0.006216%	759	104,831	6,312	12,000	123,902	9,909	17,331	-	138	27,378	34,834	4,331	38,965						
City	200065	City Of Park River	0.042763%	5,234	721,183	43,421	2,814	772,652	68,169	119,229	-	14,472	201,870	239,636	(7,492)	231,694						
City	200067	City Of Hatton	0.007645%	935	128,930	7,763	7,394	145,022	12,187	21,315	-	8,008	41,510	42,842	(1,877)	40,965						
City	200069	City Of Northwood	0.025578%	3,131	431,364	25,971	70,088	530,554	40,774	71,315	-	30,415	142,504	143,335	17,368	160,703						
City	200070	City Of Powers Lake	0.003718%	455	62,703	3,775	9,033	75,966	5,927	10,366	-	8,528	24,821	20,834	(2,707)	18,127						
City	200072	City Of Towner	0.008922%	1,093	150,467	9,059	22,926	183,545	14,223	24,876	-	14,906	54,005	49,996	4,165	54,161						
City	200073	City Of Pembina	0.007395%	906	124,714	7,509	2,174	135,303	11,789	20,618	-	10,369	42,776	41,438	(3,063)	38,375						
City	200075	City Of Underwood	0.008457%	1,035	142,624	8,587	6,815	159,061	13,481	23,579	-	5,680	42,740	47,392	(5,80)	46,812						
City	200076	City Of New Leipzig	0.003467%	424	58,470	3,520	9,041	71,455	5,527	9,666	-	5,107	20,300	19,429	1,323	20,752						
City	200077	City Of Stanley	0.074782%	9,154	1,261,173	75,932	62,341	1,408,600	119,211	208,503	-	121,292	449,006	419,066	(6,771)	412,295						
City	200080	City Of Crosby	0.014229%	1,743	239,967	14,448	11,953	268,111	22,683	39,673	-	33,231	95,587	79,736	(5,007)	74,729						
City	200083	City Of Grattan	0.151409%	18,537	2,553,461	153,737	30,927	2,756,662	241,364	422,150	-	36,081	699,595	848,468	(7,831)	840,637						
City	200084	City Of Emerald	0.009871%	1,209	166,471	10,023	25,427	203,130	15,736	27,522	-	956	44,214	55,317	8,611	63,928						
City	200085	City Of Lincoln	0.029193%	3,574	492,330	29,642	128,186	653,732	46,537	81,394	-	297,336	425,267	163,591	(38,525)	125,066						
City	200086	City Of Minot	0.007485%	916	126,232	7,600	9,011	143,759	11,932	20,869	-	10,541	43,342	41,943	(1,897)	40,046						
City	200087	City Of Ashley	0.010985%	1,345	185,258	11,154	12,655	210,412	17,511	30,628	-	18,634	66,773	61,556	3,329	64,885						
City	200088	City Of Neche	0.003999%	491	67,442	4,060	878	72,871	6,375	11,150	-	3,201	20,726	22,408	1,712	20,696						
City	200089	City Of Sully	0.021009%	2,609	358,369	20,667	404,291	1,016,337	33,969	63,411	-	137,641	231,013	231,013	99,732	330,745						
City	200090	City Of Hankinson	0.010247%	2,355	324,594	19,543	2,708	349,200	30,682	53,663	-											

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 Plan Pension Expense	Proportionate Share of Contributions	Total Employer Expense						
City	200102	City Of McClusky	0.003205%	\$ 392	\$ 54,051	\$ 3,254	\$ 282	\$ 57,979	\$ 5,109	\$ 8,936	\$ -	\$ 2,743	\$ 16,788	\$ 17,960	\$ (415)	\$ 17,545						
City	200103	City Of Burlington	0.013732%	1,680	231,586	13,943	11,880	259,089	21,890	38,287	-	47,512	107,689	76,952	1,456	78,408						
City	200104	City Of Lisbon	0.041577%	5,091	701,182	42,216	41,864	790,353	66,279	115,923	-	34,229	216,431	232,991	12,315	245,306						
City	200110	City Of Halliday	0.011341%	1,388	191,262	11,515	10,078	214,243	18,079	31,620	-	9,300	58,999	63,554	(1,799)	61,755						
City	200111	City Of Maddock	0.008656%	1,059	145,981	8,789	2,561	158,390	13,799	24,134	-	30,911	68,844	48,508	(5,123)	43,385						
City	200114	City of Regent	0.004334%	531	73,091	4,401	10,501	88,524	6,909	12,084	-	10,724	29,717	24,287	4,396	28,683						
City	200115	City of Lakota	0.020318%	2,488	342,656	20,630	47,423	413,197	32,389	56,650	-	44,054	133,093	113,859	10,974	124,833						
City	200117	City of Alexander	0.012643%	1,548	213,220	12,837	32,793	260,398	20,154	35,251	-	21,750	77,155	70,849	17,282	88,131						
City	200118	City of Berthold	0.002107%	259	35,534	2,139	1,102	39,034	3,359	5,875	-	12,984	22,218	11,808	(2,729)	11,529						
City	200119	City of Carson	0.007142%	875	120,447	7,252	2,891	131,465	11,385	19,913	-	1,697	32,995	40,021	7,255	47,276						
City	200120	City of Dodge	0.004003%	489	67,509	4,065	10,243	82,306	6,381	11,161	-	994	18,536	22,434	5,815	28,249						
City	200123	City of Grenora	0.009208%	1,128	155,290	9,350	94,497	260,265	14,679	25,673	-	42,004	82,356	51,598	18,133	69,731						
City	200124	City of Kindred	0.012179%	1,492	205,395	12,366	122,256	341,509	19,415	33,957	-	-	53,372	68,248	31,368	99,616						
City	200125	City of Richardson	0.008893%	1,089	149,977	9,030	89,211	249,307	14,176	24,795	-	-	38,971	49,834	22,890	72,724						
County	300001	Adams County	0.052133%	6,383	879,205	52,935	34,735	973,258	83,106	145,354	-	458,541	687,001	292,141	(101,503)	190,638						
County	300002	Barnes County	0.222498%	27,242	3,752,353	225,919	72,073	4,077,587	354,688	620,357	-	924,803	1,899,848	1,246,834	(173,170)	1,073,664						
County	300003	Benson County	0.113341%	13,876	1,911,458	115,084	6,736	2,047,154	180,679	316,011	-	613,891	1,110,581	635,139	(173,310)	461,829						
County	300004	Billings County	0.542581%	66,429	9,150,444	550,924	2,778,592	12,546,389	864,938	1,512,795	-	46,984	2,424,717	3,040,515	713,515	3,754,030						
County	300005	Bottineau County	0.342849%	41,977	5,782,032	348,121	388,674	6,560,804	546,542	955,913	-	63,874	1,566,329	1,921,254	65,889	1,986,843						
County	300006	Bowman County	0.103834%	12,712	1,751,125	105,431	5,594	1,874,862	165,524	289,504	-	491,092	946,120	581,864	(130,483)	451,381						
County	300007	Burke County	0.141273%	17,297	2,382,521	143,445	131,783	2,675,046	225,206	393,890	-	249,506	868,602	791,665	(35,056)	756,609						
County	300008	Burlington County	1.562758%	191,329	26,355,384	1,586,788	785,966	28,919,467	2,491,222	4,357,196	-	1,038,198	7,886,616	8,757,384	60,558	8,817,942						
County	300009	Cass County	1.539671%	188,504	25,966,029	1,563,346	416,176	28,134,055	2,454,418	4,292,826	-	1,896,836	8,644,080	8,628,007	(1,196,008)	7,431,599						
County	300010	Cavalier County	0.303782%	37,193	5,123,180	308,453	1,086,400	6,555,226	484,265	846,988	-	19,928	1,351,181	1,702,335	275,772	1,978,107						
County	300011	Dickey County	0.124490%	15,240	2,099,482	126,404	37,491	2,278,617	198,452	347,096	-	550,342	1,095,890	697,618	(104,656)	556,962						
County	300012	Divide County	0.201597%	24,682	3,399,865	204,697	3,696	3,632,940	321,370	562,082	-	442,919	1,326,371	1,129,709	(126,571)	1,003,138						
County	300013	Dunn County	0.383520%	46,954	6,467,935	389,417	179,606	7,083,912	611,376	1,069,399	-	221,623	1,902,308	2,149,170	54,209	2,203,379						
County	300014	Eddy County	0.071888%	8,801	1,212,367	72,993	21,054	1,315,215	114,598	200,434	-	155,597	470,629	402,846	(39,047)	363,799						
County	300015	Emmons County	0.231611%	28,357	3,906,041	235,172	970,889	5,140,459	369,215	645,765	-	11,474	1,026,454	1,297,900	239,784	1,537,684						
County	300016	Foster County	0.082647%	10,118	1,393,814	83,918	54,735	1,542,585	131,749	230,432	-	245,486	607,667	463,136	(75,002)	388,134						
County	300017	Golden Valley County	0.077691%	9,513	1,310,232	78,886	789,810	2,188,441	123,849	216,614	-	-	340,463	453,364	202,650	638,014						
County	300018	Grand Forks County	1.360136%	166,523	22,938,232	1,381,050	49,533	24,535,338	2,168,218	3,792,257	-	1,206,664	7,167,139	7,621,931	(409,367)	7,212,564						
County	300019	Grant County	0.084991%	10,406	1,433,344	86,298	22,286	1,552,334	135,486	236,967	-	208,092	580,545	476,272	(62,381)	418,891						
County	300020	Griggs County	0.051921%	6,357	875,630	52,719	9,116	943,822	82,768	144,763	-	176,486	404,017	290,953	(60,002)	230,951						
County	300021	Hettinger County	0.096671%	11,836	1,630,324	98,157	114,138	1,854,455	154,105	269,533	-	279,646	703,284	541,724	(61,184)	500,540						
County	300023	Lamoure County	0.156871%	19,206	2,645,576	159,283	55,407	2,879,472	250,071	437,379	-	173,352	860,802	879,075	(88)	879,037						
County	300024	Logan County	0.053897%	6,599	908,955	54,726	24,650	994,930	85,918	150,273	-	222,797	458,988	302,027	(141,751)	260,276						
County	300025	McHenry County	0.107119%	13,113	1,806,526	108,766	38,688	1,967,093	170,760	298,663	-	377,853	847,276	600,273	(87,806)	512,467						
County	300026	McIntosh County	0.085927%	10,525	1,449,889	87,294	4,904	1,552,612	137,050	239,702	-	168,056	544,808	481,771	(38,618)	443,153						
County	300027	McKenzie County	0.834328%	100,924	13,902,012	837,003	807,979	15,647,918	1,314,077	2,298,346	-	856,292	4,468,715	4,619,368	341,253	4,960,621						
County	300028	McLean County	0.361178%	44,220	6,091,144	366,732	-	6,502,096	575,761	1,007,017	-	442,237	2,025,015	2,023,969	(141,166)	1,882,803						
County	300029	Merced County	0.331346%	40,568	5,588,038	336,441	131,433	6,096,480	528,205	923,841	-	283,023	1,735,069	1,856,795	29,387	1,886,182						
County	300030	Morton County	0.551166%	67,481	9,295,228	559,641	75,115	9,997,465	878,624	1,536,731	-	202,241	2,617,596	3,088,624	9,245	3,097,869						
County	300031	Mountrail County	0.701650%	85,904	11,833,089	712,439	919,499	13,550,931	1,118,513	1,956,302	-	59,483	3,134,298	3,931,906	372,035	4,303,941						
County	300032	Nelson County	0.154912%	18,964	2,612,538	157,294	61,870	2,850,668	246,948	431,917	-	1	678,866	668,096	19,610	887,706						
County	300033	Oliver County	0.075200%	9,208	1,268,222	76,356	39,251	1,393,037	119,878	209,669	-	65,951	395,498	421,406	1,671	423,077						
County	300034	Pembina County	0.214054%	26,208	3,609,948	217,345	31,724	3,885,225	341,227	596,814	-	722,014	1,660,055	1,199,517	(183,443)	1,016,074						
County	300035	Pierce County	0.188063%	23,025	3,171,619	190,555	14,666	3,400,265	299,795	524,347	-	356,396	1,180,538	1,053,866	(63,723)	990,143						
County	300036	Ramsey County	0.458866%	56,180	7,738,619	465,922	1,270,563	9,531,284	731,487	1,279,385	-	51,200	2,062,072	2,571,394	319,771	2,891,165						
County	300037	Ransom County	0.141586%	17,335	2,387,800	143,763	33,065	2,581,963	225,705	394,762	-	153,322	773,789	793,420	(30,266)	763,154						
County	300038	Renville County	0.108120%	13,238	1,823,407	109,782	26,062	1,972,489	172,356	301,454	-	224,208	698,018	605,882	(53,408)	552,474						
County	300039	Richland County	0.607817%	74,416	10,250,628	617,163	471,672	11,413,879	968,932	1,694,682	-	100,132	2,763,746	3,406,084	64,960	3,471,044						
County	300040	Rolette County	0.093500%	11,447	1,576,846	94,938	14,786	1,698,017	149,050	260,692	-	1,161,803	1,571,545	523,954	(305,539)	218,415						
County	300041	Sargent County	0.044137%	5,403	744,356	44,816	386,486	1,181,061	70,360	123,060	-	116,426	309,846	247,335	88,369	335,704						
County	300042	Sheridan County	0.067524%	8,268	1,138,769	68,562	54,302	1,269,901	107,641	188,267	-	11,178	307,086	378,390	16,634	395,024						
County	300044	Slope County	0.110083%	13,477																		

Schedule of Pension Amounts by Employer*

Main System (Continued)

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense									
				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	
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	Proportionate Share of Contributions	Total Employer Expense									
County	300053	Williams County	1.151775%	\$ 141,013	\$ 19,424,295	\$ 1,169,485	\$ 1,085,343	\$ 21,820,136	\$ 1,836,066	\$ 3,211,316	\$ -	\$ 4,665	\$ 5,052,047	\$ 6,454,316	\$ 607,979	\$ 7,062,295									
School District	400002	McClusky Public Schools	0.015017%	1,839	253,257	15,248	27,922	298,266	23,939	41,870	-	39,523	105,332	84,151	(1,499)	82,652									
School District	400003	Lake Region Special Education Unit	0.037416%	4,582	631,008	37,991	-	673,581	59,646	104,321	-	171,653	335,620	209,672	(66,185)	143,487									
School District	400004	Lidgerwood Public School	0.036720%	4,496	619,270	37,285	49,891	710,942	58,536	102,381	-	33,924	194,841	205,772	6,748	212,520									
School District	400006	Halliday Public School	0.007508%	920	126,620	7,623	76,418	211,581	11,969	20,933	-	116,957	149,859	42,074	(9,313)	32,761									
School District	400007	Oliver-Mercer Special Education Unit	0.039644%	4,852	668,583	40,254	54,264	767,953	63,197	110,533	-	34,761	208,491	222,158	197	222,355									
School District	400008	Underwood School District #8	0.038234%	4,683	644,803	38,822	53,855	742,163	60,950	106,602	-	9,365	176,917	214,255	15,923	230,178									
School District	400010	New Town Public School District	0.169597%	20,765	2,860,196	172,205	199,115	3,252,281	270,358	472,861	-	270,204	1,013,423	950,387	18,175	968,562									
School District	400011	Bottineau Public School	0.127620%	15,625	2,152,268	129,582	-	2,297,475	203,441	355,823	-	107,028	666,292	715,158	(38,230)	676,928									
School District	400012	Peace Garden Special Services	0.031256%	3,826	527,122	31,737	-	562,685	49,826	87,146	-	29,015	165,987	175,153	(10,560)	164,593									
School District	400014	Beulah Public School #27	0.100566%	12,314	1,696,011	102,112	99,824	1,910,261	160,314	280,393	-	34,664	475,371	563,552	24,581	588,133									
School District	400016	St John School District #3	0.074717%	9,148	1,260,077	75,866	56,707	1,401,798	119,108	208,322	-	38,882	366,312	418,699	11,500	430,199									
School District	400017	Ellendale Public School District #40	0.042951%	5,260	724,354	43,611	3,270	776,495	68,469	119,754	-	21,580	209,803	240,687	(808)	239,879									
School District	400018	Rural Cass Special Education Unit	0.021523%	2,635	362,978	21,854	607	388,074	34,310	60,009	-	18,194	112,513	120,609	(18,914)	101,695									
School District	400019	Fargo Public Schools	2.372609%	290,482	40,013,246	2,409,091	1,273,212	43,986,031	3,782,220	6,615,178	-	84,088	10,481,486	13,295,623	269,752	13,565,375									
School District	400020	Surrey Schools	0.051621%	6,320	870,571	52,415	1,527	930,833	82,290	143,927	-	88,141	314,358	289,273	(26,763)	262,510									
School District	400021	Jameson Public School District #1	0.319893%	39,165	5,394,887	324,812	168,170	5,927,034	509,947	891,908	-	127,359	1,529,214	1,792,615	604	1,793,219									
School District	400023	Warwick Public School	0.080117%	9,809	1,351,146	81,349	303,101	1,745,405	127,716	223,378	-	(2)	351,092	448,959	91,307	540,266									
School District	400024	Souris Valley Special Services	0.037887%	4,637	638,951	38,470	86,270	768,328	60,396	105,634	-	221,348	387,378	212,312	(120,854)	91,458									
School District	400025	Rugby Public School District #5	0.073269%	8,970	1,235,657	74,396	142,425	1,461,448	116,799	204,285	-	39,745	360,829	410,585	24,230	434,815									
School District	400026	Billings County School District	0.032011%	3,918	539,855	32,503	10,362	586,638	51,029	89,251	-	50,038	190,318	179,384	(15,204)	164,180									
School District	400027	Belcourt School District #7	0.050385%	6,176	8,523,147	513,156	14,457	9,112,636	805,644	1,409,087	-	95,309	2,310,040	2,832,074	(104,991)	2,727,083									
School District	400028	West Fargo Public School #6	1.834552%	224,606	30,939,097	1,862,761	1,612,379	34,638,843	2,924,494	5,114,997	-	157,926	8,197,417	10,280,463	834,413	11,114,876									
School District	400029	Minot Public School District #1	1.715237%	210,000	28,926,890	1,741,611	772,416	31,650,917	2,734,291	4,782,330	-	365,553	7,882,174	9,611,842	281,969	9,893,811									
School District	400030	Belfield Public School #13	0.035575%	4,356	599,960	36,122	61,203	701,641	56,711	99,188	-	63,094	218,993	199,355	11,024	210,379									
School District	400031	Minto Public School District #20	0.030944%	3,788	521,860	31,420	2,624	559,692	49,328	86,276	-	72,671	208,275	173,405	(17,582)	155,823									
School District	400032	Harvey Public School Dist #38	0.066390%	8,129	1,119,645	67,411	50,082	1,245,267	105,834	185,105	-	20,386	311,325	272,036	15,581	387,617									
School District	400034	Oakes Public Schools	0.047117%	5,768	794,612	47,841	34,897	883,118	75,110	131,369	-	143,954	350,433	264,035	(44,033)	220,002									
School District	400035	Larimore Public School District #44	0.052474%	6,424	884,956	53,281	38,174	982,835	83,650	146,305	-	51,461	281,416	294,056	(19,338)	284,918									
School District	400036	Hazen Public School District #3	0.058211%	7,127	981,709	59,106	51,190	1,099,132	92,795	162,301	-	88,961	344,057	326,204	(14,577)	311,627									
School District	400038	Park River Area School District	0.058491%	7,161	986,431	59,390	23,058	1,076,040	93,242	163,081	-	16,391	272,714	327,773	(1)	327,772									
School District	400039	Hillsboro Public School	0.051790%	6,340	873,421	52,586	37,271	969,618	82,559	144,398	-	77,328	304,285	290,220	(10,755)	279,465									
School District	400040	Lisbon Public School	0.079697%	9,757	1,344,063	80,922	120,320	1,555,062	127,046	222,207	-	5,330	354,583	446,607	27,469	474,076									
School District	400042	Northern Cass School District #97	0.072512%	8,878	1,222,890	73,627	158,539	1,463,934	115,593	202,174	-	42,384	360,151	406,343	30,373	436,716									
School District	400043	Mandaree Public School #36	0.098431%	12,052	1,660,005	99,945	311,816	2,083,818	156,911	274,440	-	71,483	502,834	551,587	74,224	625,811									
School District	400044	Thompson Public School	0.040219%	4,925	678,280	40,837	112,155	836,197	64,114	112,136	-	29,615	205,865	225,378	15,029	240,407									
School District	400045	Northern Plains Special Ed Unit	0.012802%	1,567	215,901	12,999	24	230,491	20,408	35,694	-	6,445	62,547	71,741	(4,303)	67,438									
School District	400046	Bowman County School District #1	0.066231%	8,111	1,116,963	67,249	60,131	1,252,454	105,580	184,662	-	109,841	400,083	371,143	(9,539)	361,604									
School District	400047	Apple Creek Elementary School	0.003255%	399	54,894	3,305	818	59,416	5,189	9,075	-	7,873	22,137	18,238	(3,628)	14,610									
School District	400048	Burke Central School	0.017741%	2,171	299,196	18,014	37,547	356,928	28,281	49,464	-	17,459	95,204	99,418	18,831	118,249									
School District	400049	Washburn Public School	0.034377%	4,209	579,756	34,906	7,211	626,082	54,801	95,848	-	81,208	231,857	192,641	(10,266)	182,375									
School District	400050	Enderlin Area School District #24	0.048723%	5,965	821,697	49,472	43,264	920,398	77,670	135,847	-	89,476	302,993	273,036	(13,152)	259,884									
School District	400051	Midkota School	0.031341%	3,836	528,555	31,823	102,327	666,541	49,961	87,383	-	1,131	138,475	175,631	50,140	225,771									
School District	400052	Velva Public School	0.037777%	4,626	637,096	38,358	12,325	692,405	60,221	105,328	-	41,867	207,416	221,695	(9,538)	202,157									
School District	400053	Sheyenne Valley Special Education Unit	0.071013%	8,694	1,197,610	72,105	175,742	1,454,151	113,203	197,995	-	9,339	320,537	397,943	26,908	424,851									
School District	400054	Center Stanton Public School	0.026206%	3,209	441,955	26,609	8,982	480,755	41,775	73,066	-	16,191	131,032	146,853	(4,893)	141,960									
School District	400055	Burleigh County Special Education Unit	0.005628%	689	94,914	5,715	4,471	105,789	8,972	15,692	-	3,308	27,972	31,540	152	31,692									
School District	400056	New Rockford Sheyenne Public School	0.041321%	5,059	696,865	41,956	79,075	822,955	65,871	115,209	-	877	181,957	231,554	23,908	255,462									
School District	400057	James River Multidistrict Special Education Unit	0.046990%	5,754	792,470	47,713	138,752	984,689	74,908	131,015	-	76,297	282,220	263,321	6,982	270,303									
School District	400058	Newburg United Public School	0.025203%	3,086	425,040	25,591	34,299	488,016	40,177	70,270	-	7,233	117,680	141,232	6,958	148,190									
School District	400059	Napoleon Public School District #2	0.030725%	3,761	518,167	31,197	103,673	656,798	48,979	85,666	-	44,307	178,952	172,177	14,430	186,607									
School District	400060	Yellowstone School District # 14	0.021293%	2,608	359,099	21,620	71,000	454,327	33,944	59,368	-	37,655	130,967	139,322	18,532	137,854									
School District	400061	Cavallier Public Schools	0.046668%	5,713	787,040	47,386	80,033	920,172	74,394	130,117	-	56,123	260,634	261,517	2,152	263,669									
School District	400062	Richland School District # 44	0.036973%	4,527	623,537	37,542	12,223	677,829	58,939	103,086	-	33,294	195,319	207,187	(13,395)	193,792									
School District	400063	Fort Totten School District # 30	0.037796%																						

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	Differences between Expected and Actual Experience	Changes of Assumptions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense				
						Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions				Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions				Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions					
School District	400076	Valley City Public School	0.010425%	\$ 12,417	\$ 1,710,498	\$ 102,985	\$ 29,859	\$ 1,855,759	\$ 161,683	\$ 282,788	\$ -	\$ 73,335	\$ 517,806	\$ 568,367	\$ (4,306)	\$ 564,061						
School District	400077	Dickinson Public Schools	0.093655%	84,924	11,698,256	704,321	1,098,286	13,585,787	1,105,768	1,934,011	-	451,460	3,491,239	3,887,105	313,278	4,200,383						
School District	400078	Drayton Public School #19	0.040841%	5,000	688,770	41,469	145,896	881,135	65,105	113,871	-	(1)	178,975	228,864	33,777	262,641						
School District	400079	Mohall Lansford Sherwood School	0.036655%	4,487	618,343	37,229	4,797	664,856	58,448	102,227	-	10,287	170,962	205,464	5,332	210,796						
School District	400080	Westhope Public School #17	0.027124%	3,322	457,437	27,541	43,791	532,091	43,239	75,626	-	33,335	152,200	151,998	394	152,392						
School District	400081	Kindred Public School District #2	0.056836%	6,958	958,520	57,710	121,497	1,144,685	90,603	158,467	-	9,666	258,736	318,498	26,760	345,258						
School District	400082	Grafton Public School District #3	0.129787%	15,890	2,188,814	131,783	33,253	2,369,740	206,896	361,865	-	169,357	738,118	727,300	(12,056)	715,244						
School District	400083	Wilton Public School District	0.038080%	4,663	642,206	38,666	76,566	762,101	60,704	106,173	-	5,805	172,682	213,393	27,668	241,061						
School District	400084	Sheyenne Valley Career And Tech Center	0.013600%	1,665	229,359	13,809	22,256	267,089	21,680	37,919	-	740	60,339	76,212	8,011	84,223						
School District	400085	White Shield School Dist #85	0.099517%	12,185	1,678,320	101,047	97,572	1,889,124	158,642	277,468	-	123,141	559,251	557,672	20,827	578,499						
School District	400086	Tgr School District #60	0.163814%	20,055	2,762,668	166,333	31,514	2,980,570	261,139	456,737	-	180,379	898,255	917,983	(30,624)	887,359						
School District	400087	Turtle Lake Mercer School District #72	0.036940%	4,523	622,981	37,508	33,166	698,178	58,887	102,994	-	64,137	226,018	270,003	7,556	214,559						
School District	400088	Lamoure School District #8	0.049901%	6,110	841,563	50,668	88,473	986,814	79,548	139,131	-	47,237	265,916	279,636	4,923	284,559						
School District	400089	Divide County School Dist #1	0.068960%	8,443	1,162,987	70,020	63,944	1,305,394	109,910	192,270	-	65,353	367,553	386,437	2,538	388,975						
School District	400090	Mott/Regent School Dist #1	0.032736%	4,008	552,082	33,239	51,734	641,063	52,185	91,273	-	159,885	303,343	183,446	(25,385)	158,061						
School District	400091	United Public School District # 7	0.095795%	11,729	1,615,550	97,268	20,192	1,744,739	152,709	267,090	-	53,827	473,626	536,816	13,340	550,156						
School District	400092	Kulm Public School District #7	0.028827%	3,530	486,158	29,270	3,426	522,384	45,954	80,374	-	43,171	169,499	161,541	(9,703)	151,838						
School District	400093	Midway Public School District #128	0.051809%	6,342	873,741	52,606	36,431	969,120	82,590	144,451	-	23,972	251,013	290,328	(5,694)	284,634						
School District	400094	Dunseith School District #1	0.143161%	17,528	2,414,362	145,362	125,453	2,702,705	228,216	399,154	-	255,795	883,165	802,246	(531)	801,715						
School District	400095	Carrington School District #49	0.050923%	6,234	858,799	51,706	48,783	965,522	81,177	141,981	-	27,144	250,302	285,363	2,467	287,830						
School District	400096	Glen Ullin Public School #48	0.028489%	3,489	480,457	28,927	12,448	525,321	45,415	79,431	-	25,578	150,424	159,364	(7,169)	152,477						
School District	400099	Manvel Public School	0.034279%	4,197	578,104	34,806	109,984	727,091	54,645	95,575	-	186	150,406	192,095	34,982	227,077						
School District	400100	Maple Valley School District	0.027338%	3,347	461,046	27,758	9,931	502,082	43,580	76,222	-	38,464	158,266	153,197	(5,809)	147,388						
School District	400101	North Border School District # 100	0.070417%	8,621	1,187,559	71,500	105,221	1,372,901	112,253	196,333	-	24,312	332,898	394,603	30,838	425,441						
School District	400102	Mckenzie City Public School #1	0.295970%	36,234	4,991,434	300,521	532,850	5,861,039	471,811	825,207	-	(1)	1,297,017	1,658,559	245,701	1,904,260						
School District	400103	Devils Lake Public School	0.272408%	33,351	4,594,069	276,597	65,936	4,969,953	434,251	759,513	-	228,921	1,422,685	1,526,520	(45,009)	1,481,511						
School District	400104	Mt Pleasant School Dist #4	0.045470%	5,658	766,836	46,169	71,052	889,625	72,485	126,777	-	4,411	203,673	254,805	24,574	279,379						
School District	400105	Central Cass Public School District #7	0.123620%	15,135	2,084,809	125,521	260,088	2,485,553	197,065	344,671	-	(1)	541,735	692,741	91,680	784,421						
School District	400106	Milnor Public School District #2	0.037619%	4,605	634,432	38,197	20,790	698,024	59,969	104,887	-	34,204	199,060	210,810	2,372	213,182						
School District	400107	Mapleton Public School	0.010925%	1,338	184,246	11,093	28,731	225,408	17,416	30,460	-	7,754	55,630	61,221	9,862	71,083						
School District	400108	Linton Public School District #36	0.041444%	5,074	698,939	42,081	8,745	754,839	66,067	115,552	-	78,843	260,462	232,244	(17,032)	215,212						
School District	400109	Tioga Public School District #15	0.085534%	10,470	1,442,502	86,849	167,099	1,706,920	136,351	238,481	-	38,561	413,393	479,317	37,269	516,586						
School District	400114	Zeeland Public Schools	0.009175%	1,124	154,733	9,316	15,036	180,209	14,626	25,581	-	5,206	45,413	51,414	2,711	54,125						
School District	400117	Garrison Public School District #51	0.057438%	7,032	968,672	58,321	22,196	1,056,221	91,563	160,145	-	51,286	302,994	321,871	3,413	325,284						
School District	400118	Kenmare Public School District #28	0.038038%	4,657	641,498	38,623	8,004	692,782	60,637	106,055	-	98,019	264,711	213,158	(18,347)	194,811						
School District	400119	Lewis & Clark Public Schools	0.060308%	7,383	1,017,074	61,235	156,214	1,241,906	96,138	168,147	-	60,485	324,770	337,954	27,610	365,564						
School District	400120	Sw Special Education Unit	0.007699%	933	128,323	7,726	4,719	141,701	12,130	21,215	-	12,985	46,330	42,638	(3,287)	39,351						
School District	400121	North Valley Career & Technology Center	0.014747%	1,805	246,703	14,974	9,530	275,012	23,508	41,117	-	49,903	114,528	82,641	(5,819)	76,822						
School District	400122	Dakota Prairie Public School	0.067483%	8,262	1,138,078	68,521	78,275	1,293,136	107,576	188,152	-	16,190	311,918	378,161	20,504	398,665						
School District	400123	Beach Public School District #3	0.069969%	8,566	1,180,003	71,045	41,190	1,300,804	111,539	195,084	-	123,421	430,044	392,092	(23,162)	368,930						
School District	400124	Rollette Public School	0.024993%	3,061	421,498	25,377	25,764	475,700	39,842	69,684	-	54,983	164,509	140,054	(1,622)	138,432						
School District	400125	Drake Public School District	0.022070%	2,702	372,203	22,409	26,265	423,579	35,182	61,534	-	62,610	159,326	123,676	(4,729)	118,947						
School District	400137	New Salem Almont School District #49	0.054198%	6,636	914,031	55,031	59,666	1,035,364	86,398	151,112	-	22,302	259,812	303,715	18,963	322,678						
School District	400138	Max Public School	0.031963%	3,912	539,045	32,454	6,785	582,196	50,953	89,117	-	15,109	155,179	179,115	(5,269)	173,846						
School District	400139	East Central Special Education Unit	0.041897%	5,130	706,579	42,541	37,238	791,488	66,789	116,815	-	66,889	250,493	234,783	13,450	248,233						
School District	400140	North Sargent School District #3	0.036420%	4,459	614,211	36,980	21,948	677,598	58,058	101,544	-	30,188	189,790	204,091	(2,726)	201,365						
School District	400141	Wahpeton Public School District 37	0.136565%	16,720	2,303,122	138,665	69,152	2,527,659	217,701	380,763	-	88,724	687,188	765,284	(15,535)	749,749						
School District	400142	Medina Public School District #3	0.024853%	3,044	419,137	25,235	19,138	466,554	39,619	68,294	-	828	109,741	139,272	5,658	144,930						
School District	400143	Pingree-Buchanan School District	0.017023%	2,085	287,087	17,285	61,013	367,470	27,137	47,463	-	105,375	179,975	95,394	(19,478)	75,916						
School District	400144	West River Student Services	0.013557%	1,661	228,634	13,765	42,341	286,401	21,611	37,799	-	32,242	91,652	75,969	8,770	84,739						
School District	400145	Leeds Public School District 6	0.026790%	3,280	451,804	27,202	82,990	565,276	42,706	74,694	-	8,912	126,312	150,126	16,918	167,044						
School District	400147	Sawyer Public School	0.015706%	1,923	264,876	15,948	9,195	291,942	25,037	43,791	-	20,937	89,765	88,014	(12,133)	75,881						
School District	400148	Wilmar Multidistrict Special Education Unit	0.108635%	13,302	1,832,092	110,305	438,056	2,393,755	173,177	302,890	-	101,969	578,036	608,767	101,739							

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	Changes in Proportion and Differences between Employer Contributions and Share of	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	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan	Proportionate Share of Plan	Proportionate Share of Plan	Proportionate Share of Plan	Proportionate Share of Plan	Proportionate Share of Plan	Proportionate Share of Plan	Total Employer Expense
Political Subdivision	500002	Cass County Water Resource District	0.019273%	\$ 2,360	\$ 325,033	\$ 19,569	\$ 10,352	\$ 357,314	\$ 30,723	\$ 53,736	\$ -	\$ 51,511	\$ 135,970	\$ 108,001	\$ (9,500)	\$ -	\$ -	\$ -	\$ -	\$ 98,501	
Political Subdivision	500003	Walsh County Water Resource District	0.004675%	573	78,842	4,747	3,937	88,099	7,453	13,035	-	5,440	25,928	26,199	466	26,665	-	-	-	26,665	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003828%	470	64,727	3,897	28,639	67,713	6,118	10,701	-	42,235	59,054	21,508	1,403	20,105	-	-	-	20,105	
Political Subdivision	500006	James River Soil Conservation District	0.005707%	698	96,247	5,795	2,888	105,638	9,098	15,913	-	-	25,010	31,981	2,502	34,483	-	-	-	34,483	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.018548%	2,273	312,806	18,833	18,978	352,890	29,568	51,715	-	24,078	105,361	103,938	1,769	105,707	-	-	-	105,707	
Political Subdivision	500008	Trail County Water Resource District	0.005312%	651	89,585	5,394	1,031	96,661	8,468	14,811	-	14,555	37,834	29,767	(8,881)	20,886	-	-	-	20,886	
Political Subdivision	500009	Grafton Park District	0.017046%	2,087	287,475	17,308	62,279	369,149	27,173	47,527	-	29,057	103,757	95,523	8,722	104,245	-	-	-	104,245	
Political Subdivision	500010	Cass County Soil Conservation District	0.019851%	2,430	334,780	20,156	20,940	378,306	31,645	55,347	-	13,322	100,314	111,242	5,338	116,580	-	-	-	116,580	
Political Subdivision	500013	Lake Meligish Recreation Service District	0.015370%	1,882	259,210	15,606	11,993	288,691	24,502	42,854	-	2,628	69,984	86,130	7,215	93,345	-	-	-	93,345	
Political Subdivision	500016	Greater Ramsey Water District	0.014893%	4,271	588,442	35,429	37,532	665,614	55,622	97,284	-	14,018	166,904	195,329	7,400	202,929	-	-	-	202,929	
Political Subdivision	500017	Carnegie Regional Library	0.007971%	975	134,428	8,094	17,273	160,770	12,707	22,224	-	5,620	40,551	44,669	3,019	47,688	-	-	-	47,688	
Political Subdivision	500018	Griggs County Public Library	0.003917%	479	66,059	3,977	7,219	77,734	6,244	10,921	-	12,179	29,344	21,950	(802)	21,648	-	-	-	21,648	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047633%	5,833	803,314	48,365	35,148	892,660	75,933	132,808	-	20,640	299,381	266,928	4,958	271,884	-	-	-	271,884	
Political Subdivision	500022	Consolidated Waste Ltd.	0.014709%	1,802	248,062	14,935	31,514	296,313	23,448	41,011	-	18,892	83,351	82,425	5,563	87,988	-	-	-	87,988	
Political Subdivision	500023	Walsh County Housing Authority	0.002703%	331	45,585	2,745	-	48,661	4,309	7,536	-	2,551	14,396	15,146	(1,196)	13,950	-	-	-	13,950	
Political Subdivision	500024	Williams County Soil Conservation District	0.009932%	1,215	167,517	10,086	62,478	242,296	15,834	27,095	-	58,090	101,619	55,662	7,043	62,705	-	-	-	62,705	
Political Subdivision	500025	Bowman City Park Board	0.008762%	1,072	147,765	8,859	16,217	176,072	13,969	24,432	-	27,985	49,107	34,623	3,463	52,570	-	-	-	52,570	
Political Subdivision	500028	Williston Housing Authority	0.027734%	3,395	467,725	28,160	16,891	516,171	44,211	77,326	-	40,390	161,927	155,414	(17,956)	137,458	-	-	-	137,458	
Political Subdivision	500030	Minot Rural Fire Department	0.015951%	1,954	269,008	16,196	16,910	304,068	25,428	44,474	-	-	69,902	89,386	10,559	99,945	-	-	-	99,945	
Political Subdivision	500031	Central Plains Water District	0.022740%	2,784	383,502	23,090	27,013	436,389	36,250	63,402	-	5,667	105,319	127,430	1,347	128,777	-	-	-	128,777	
Political Subdivision	500033	Ransom County Soil Cons. Dist.	0.003901%	479	65,789	3,961	2,571	72,800	6,219	10,877	-	23,897	40,993	21,861	(9,353)	12,508	-	-	-	12,508	
Political Subdivision	500038	Jameson Regional Airport	0.020270%	2,481	341,847	20,582	47,574	412,484	32,313	56,516	-	5,118	93,947	113,591	5,626	119,217	-	-	-	119,217	
Political Subdivision	500040	Fargo Park District	0.174471%	45,468	6,315,316	380,239	603,752	7,345,155	596,951	1,044,080	-	164,011	2,098,461	2,098,461	2,376,671	-	-	-	-	2,376,671	
Political Subdivision	500045	Dumeth Community Nursing Home	0.007230%	11,903	1,639,751	98,725	94,493	1,844,872	154,996	271,091	-	81,484	507,571	544,859	(5,660)	539,199	-	-	-	539,199	
Political Subdivision	500047	Mercer County Soil Conservation District	0.007516%	920	126,755	7,632	20,160	155,467	11,981	20,956	-	18,484	51,421	42,118	(2,36)	41,882	-	-	-	41,882	
Political Subdivision	500049	West Fargo Park District	0.012660%	14,895	2,051,755	123,531	132,758	2,322,939	193,940	339,206	-	3,902	537,048	681,758	48,092	729,850	-	-	-	729,850	
Political Subdivision	500053	Stutsman County Housing Authority	0.020964%	2,567	353,551	21,286	77,551	454,955	33,419	58,451	-	2,266	94,136	117,478	24,825	142,303	-	-	-	142,303	
Political Subdivision	500054	Grand Forks County Water Resource District	0.004640%	569	78,252	4,711	5,305	88,837	7,397	12,937	-	6,329	26,663	26,000	(1,929)	24,071	-	-	-	24,071	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009180%	1,124	154,818	9,311	13,923	179,186	14,634	25,695	-	34,354	74,583	51,443	(6,140)	47,339	-	-	-	47,339	
Political Subdivision	500056	Cavallier County Job Development Authority	0.004499%	550	75,874	4,568	686	81,678	7,172	12,544	-	2,457	22,173	25,213	(5,41)	24,672	-	-	-	24,672	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007249%	888	122,252	7,380	3,455	133,955	11,556	20,211	-	16,134	47,901	40,621	(6,144)	34,477	-	-	-	34,477	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	6,474	6,474	-	-	-	9,765	-	-	(4,874)	-	-	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003285%	403	55,400	3,336	56	59,195	5,237	9,159	-	1,832	16,228	18,408	(1,073)	17,335	-	-	-	17,335	
Political Subdivision	500063	Southwest Water Authority	0.252145%	30,871	4,252,340	256,022	60,045	4,599,278	401,949	703,017	-	263,731	1,368,697	1,412,969	1,931	1,414,900	-	-	-	1,414,900	
Political Subdivision	500068	Burleigh County Council On Aging	0.069757%	8,540	1,176,428	70,830	58,537	1,314,335	111,201	194,493	-	2,357	308,051	390,905	23,259	414,164	-	-	-	414,164	
Political Subdivision	500072	Wardford City Park District	0.084544%	10,351	1,425,806	85,844	362,657	1,884,658	134,773	235,721	-	4	370,408	473,767	134,209	607,976	-	-	-	607,976	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014146%	1,732	238,567	14,364	40,344	295,007	22,550	39,441	-	724	62,715	79,271	9,656	88,927	-	-	-	88,927	
Political Subdivision	500081	Ramsey County Housing Authority	0.023860%	2,920	402,391	24,227	25,629	455,167	38,036	66,525	-	6,481	111,042	133,708	7,021	140,729	-	-	-	140,729	
Political Subdivision	500082	Grand Forks Public Library	0.085079%	10,418	1,434,828	86,387	189,158	1,720,791	135,626	237,213	-	3,708	376,547	476,767	64,683	541,450	-	-	-	541,450	
Political Subdivision	500084	Rolette County Conservation District	0.003514%	432	59,262	3,568	3,525	66,787	5,602	9,798	-	886	16,286	16,992	106	17,998	-	-	-	17,998	
Political Subdivision	500085	Jameson Parks And Recreation District	0.072939%	8,929	1,230,091	74,061	274,942	1,588,023	116,273	203,365	-	-	319,638	408,735	109,366	518,101	-	-	-	518,101	
Political Subdivision	500091	Ramsey County Water Resource District	0.003906%	378	52,213	3,144	9,414	59,149	4,935	8,632	-	1,209	14,716	17,550	1,719	19,069	-	-	-	19,069	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023300%	2,853	392,947	23,658	9,351	428,609	37,143	64,964	-	87,092	189,199	130,569	(19,040)	111,509	-	-	-	111,509	
Political Subdivision	500108	North Dakota Firefighters Association	0.016345%	2,000	275,653	16,596	26,477	320,726	26,056	45,572	-	18,304	89,932	91,955	(1,912)	89,683	-	-	-	89,683	
Political Subdivision	500109	James River Valley Library System	0.035653%	4,365	601,276	36,201	56,496	698,338	56,835	99,406	-	5,540	161,781	199,792	19,796	219,588	-	-	-	219,588	
Political Subdivision	500110	Grand Forks Park District	0.178755%	21,886	3,014,642	181,504	129,636	3,347,668	284,957	498,395	-	84,028	867,380	1,001,707	57,726	1,059,433	-	-	-	1,059,433	
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	36,185	36,185	-	(9,978)	-	-	-	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	0.007897%	956	131,662	7,927	76,927	217,472	12,445	21,767	-	-	34,212	43,749	19,738	63,487	-	-	-	63,487	
School District	500113	Longtree Special Education Unit	0.002598%	320	43,814	2,638	2,537	49,309	4,142	7,244	-	59,338	70,734	14,557	(13,034)	1,523	-	-	-	1,523	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	-	-	-	-	30,575	30,575	-	(6,621)	-	-	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.004430%	543	74,710	4,498	45,688	125,439	7,062	12,351	-	19,413	24,824	11,723	36,547	-	-	-	36,547		
Political Subdivision	500116	Western Area Water Supply Authority	0.073175%	8,960	1,234,072	74,300	65,362	1,382,694	116,650	204,023	-	250,189	570,862	410,057	2,503	412,560	-	-	-	412,560	
Political Subdivision	500118	Crosby Park District	0.003966%	485	66,885	4,027	41,020	112,417	6,322	11,058	-	47,058	64,438	22,225	5,018	27,263	-	-	-	27,263	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013815%	1,692	232,985	14,027	30,590	279,294	22,023	38,518	-	12,397	72,938	77,416	10,450	87,866	-	-	-	87,866	
Political Subdivision	500121	Devils Lake Park Board	0.015611%	4,362	600,905	36,179	47,176	684,022	56,800	99,424	-	-	176,484	199,669	43,225	242,894	-	-	-	242,894	
Political Subdivision	500122	North Central Soil Conservation District	0.010877%	1,332	183,437	11,044	38,163	233,976	17,339	30,327	-	3,501	51,167	60,954	16,407	77,361	-	-	-	77,361	
Political Subdivision	500125	Wahpeton Park Board	0.052302%	6,404	882,055	53,106	147,275	1,088,840	83,37												

Schedule of Pension Amounts by Employer*

Judges

			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
State	018000	ND Supreme Court	100.0000000%	\$ 499,845	\$ 13,688,516	\$ 1,834,771	\$ -	\$ 16,023,132	\$ 915,966	\$ 2,115,928	\$ -	\$ 74,268	\$ 3,106,162	\$ 4,467,983	\$ (21,681)	\$ 4,446,302
		Total Judges System	100.0000000%	\$ 499,845	\$ 13,688,516	\$ 1,834,771	\$ -	\$ 16,023,132	\$ 915,966	\$ 2,115,928	\$ -	\$ 74,268	\$ 3,106,162	\$ 4,467,983	\$ (21,681)	\$ 4,446,302

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

Schedule of Pension Amounts by Employer*

Public Safety with 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 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		
City	200010	City Of Cavalier	0.292739%	\$ 4,117	\$ 143,205	\$ 7,175	\$ 152	\$ 154,649	\$ 3,285	\$ 19,797	\$ -	\$ 16,971	\$ 40,053	\$ 40,622	\$ (9,580)	\$ 31,042	
City	200016	City Of Ellendale	0.217677%	3,061	106,485	5,335	-	114,881	2,442	14,721	-	5,916	23,079	30,208	(4,403)	25,805	
City	200028	City Of Thompson	0.112229%	1,578	54,901	2,751	3,131	62,361	1,259	7,590	-	2,499	11,348	15,575	(2,504)	13,071	
City	200029	City Of Williston	21.712830%	305,348	10,621,708	532,193	883,226	12,342,475	243,630	1,468,354	-	514,169	2,226,153	3,013,066	90,477	3,103,543	
City	200030	City Of Bowman	0.375133%	5,276	183,511	9,195	103	198,085	4,209	25,369	-	17,653	47,231	52,056	(7,223)	44,333	
City	200070	City Of Powers Lake	0.232858%	3,275	113,912	5,707	5,570	128,464	2,613	15,747	-	15,439	33,799	32,315	(3,007)	29,308	
City	200085	City of Lincoln	0.689710%	9,699	337,400	16,905	52,465	416,469	7,739	46,642	-	-	54,381	95,709	10,217	105,926	
City	200089	City of Surrey	0.368567%	5,184	180,299	9,034	22,011	216,528	4,136	24,925	-	-	29,061	51,146	4,286	55,432	
City	200094	City of West Fargo	6.713186%	94,409	3,284,026	164,544	-	3,542,979	75,326	453,987	-	(355,940)	173,373	931,580	94,710	1,026,290	
City	200103	City Of Burlington	0.253630%	3,568	124,073	6,217	-	133,858	2,846	17,152	-	10,532	30,530	35,194	(5,201)	29,993	
County	300001	Adams County	0.465265%	6,544	227,603	11,404	716	246,267	5,221	31,464	-	15,469	52,154	64,564	(4,624)	59,940	
County	300003	Benson County	0.341337%	4,800	166,979	8,366	14	180,159	3,830	23,083	-	20,281	47,194	47,368	956	48,324	
County	300006	Bowman County	0.326931%	4,597	159,932	8,013	-	172,542	3,668	22,109	-	27,293	53,070	45,369	(10,838)	34,531	
County	300009	Cass County	17.993484%	253,043	8,802,239	441,030	194,371	9,690,683	201,897	1,216,829	-	468,576	1,887,302	2,496,937	106,397	2,603,334	
County	300013	Dunn County	2.530372%	35,583	1,237,834	62,021	-	1,335,438	28,392	171,119	-	78,852	278,363	351,138	(17,769)	333,369	
County	300016	Foster County	0.319561%	4,493	156,326	7,833	-	168,652	3,586	21,611	-	(13,916)	11,281	44,348	3,677	48,025	
County	300020	Griggs County	0.296780%	4,174	145,182	7,274	-	156,630	3,330	20,070	-	13,699	37,099	41,183	(11,587)	29,596	
County	300027	Mckenzie County	8.536756%	120,054	4,176,099	209,240	54,519	4,559,912	95,787	577,308	-	35,760	708,855	1,184,635	55,721	1,240,356	
County	300028	Mclean County	2.240383%	31,507	1,095,974	54,913	7,420	1,189,814	25,138	151,508	-	64,435	241,081	310,894	(26,330)	284,564	
County	300044	Slope County	0.136833%	1,924	66,937	3,354	871	73,086	1,535	9,253	-	7,902	18,690	18,988	(1,561)	17,427	
County	300045	Stark County	3.583352%	50,392	1,752,941	87,830	-	1,891,163	40,207	242,328	-	76,100	358,635	497,259	(46,209)	451,050	
County	300048	Towner County	0.613064%	8,621	299,905	15,027	46,210	369,763	6,879	41,459	-	-	48,338	85,075	8,999	94,074	
County	300051	Ward County	7.987957%	112,334	3,907,632	195,789	7,850	4,223,605	89,629	540,194	-	229,432	859,255	1,108,480	(96,371)	1,012,109	
County	300052	Wells County	0.421302%	5,924	206,097	10,326	32,111	254,458	4,727	28,491	-	-	33,218	58,465	6,253	64,718	
County	300053	Williams County	11.300973%	158,925	5,528,327	276,993	12,272	5,976,517	126,803	764,241	-	198,088	1,089,132	1,568,225	(85,809)	1,482,416	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437124%	20,211	703,027	35,225	-	758,463	16,125	97,187	-	(67,288)	46,024	199,427	17,274	216,701	
State	012500	Attorney General's Office	8.617212%	121,186	4,215,457	211,212	-	4,547,855	96,690	582,748	-	334,030	1,013,468	1,195,800	(151,157)	1,044,643	
State of ND	054000	Adjutant General ND National Guard	1.882756%	26,479	921,026	46,147	34,852	1,028,504	21,126	127,323	-	53,208	201,657	261,267	25,779	287,046	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	-	-	-	-	-	(2,938)	(2,938)	-	742	742	
Total Public Safety with Prior Main System Service System			100.000001%	\$ 1,406,306	\$ 48,919,037	\$ 2,451,053	\$ 1,357,864	\$ 54,134,260	\$ 1,122,055	\$ 6,762,609	\$ -	\$ 1,766,222	\$ 9,650,886	\$ 13,876,893	\$ (59,185)	\$ 13,817,708	

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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 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
City	200007	City of Beulah	2.518948%	\$ 6,064	\$ 164,961	\$ 10,283	\$ -	\$ 181,308	\$ 10,840	\$ 15,692	\$ -	\$ 22,374	\$ 48,906	\$ 51,235	\$ (4,816)	\$ 46,419
City	200027	City of Mandan	25.269402%	60,848	1,654,845	103,155	42,255	1,861,103	108,747	157,421	-	28,190	294,358	513,965	(9,789)	504,176
City	200043	City of Dickinson	26.191283%	63,064	1,715,218	106,919	-	1,885,201	112,714	163,164	-	289,297	565,175	532,717	(84,057)	448,660
City	200097	City Of Devils Lake	9.145127%	22,020	598,897	37,332	47,720	705,969	39,356	56,971	-	15,783	112,110	186,008	8,355	194,363
City	200118	City of Berthold	0.610972%	1,472	40,011	2,494	3,071	47,048	2,629	3,806	-	751	7,186	12,426	582	13,008
City	200126	City of Garrison	0.580994%	1,399	38,048	2,372	-	41,819	2,500	3,619	-	7,219	13,338	11,816	(1,554)	10,262
County	300002	Barnes County	8.482985%	20,426	555,535	34,629	50,860	661,450	36,506	52,847	-	12,023	101,376	172,540	13,201	185,741
County	300030	Morton County	16.628695%	40,040	1,088,982	67,882	135,472	1,332,376	71,561	103,592	-	20,163	195,316	338,219	52,238	390,457
County	300040	Rolette County	8.334694%	20,070	545,823	34,024	42,935	642,852	35,868	51,923	-	3,860	91,651	169,523	12,495	182,018
County	300041	Sargent County	2.236899%	5,385	146,490	9,132	-	161,007	9,626	13,935	-	24,818	48,379	45,497	(7,113)	38,384
Total Public Safety without Prior Main System Service System			99.999999%	\$ 240,788	\$ 6,548,810	\$ 408,222	\$ 322,313	\$ 7,520,133	\$ 430,347	\$ 622,970	\$ -	\$ 424,478	\$ 1,477,795	\$ 2,033,946	\$ (20,458)	\$ 2,013,488

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
				Total Deferred	2021	2022	2023	2024	2025	Thereafter
State of ND	010100	Governor's Office	0.123001%	\$ 1,826,670	\$ 540,352	\$ 468,477	\$ 390,309	\$ 427,532	\$ -	\$ -
State of ND	010800	Secretary Of State	0.134230%	1,684,426	523,256	424,285	340,888	395,997	-	-
State	011000	Office Of Management & Budget	0.278514%	3,741,282	1,118,505	937,397	778,828	906,552	-	-
State	011200	Information Technology Dept	2.595976%	38,789,125	11,289,867	9,921,491	8,304,134	9,273,633	-	-
State	011700	State Auditor's Office	0.319852%	3,960,318	1,192,144	993,480	801,280	973,414	-	-
State	011800	Central Services	0.118709%	1,542,943	459,714	394,030	316,583	372,616	-	-
State of ND	012000	State Treasurer's Office	0.042260%	635,235	187,816	162,259	137,182	147,978	-	-
State	012500	Attorney General's Office	1.054804%	14,031,047	4,193,957	3,585,787	2,914,852	3,336,451	-	-
State of ND	012700	Tax Department	0.546245%	6,328,471	1,868,532	1,595,978	1,283,686	1,580,275	-	-
State of ND	013000	Facility Management	0.150056%	1,688,973	470,529	426,605	340,959	450,880	-	-
State of ND	014000	Office Of Administrative Hearings	0.039992%	544,965	172,470	137,428	108,857	126,210	-	-
State	016000	Legislative Council	0.256605%	3,464,704	1,069,642	867,638	707,296	820,128	-	-
State of ND	018000	ND Supreme Court	1.680687%	21,812,547	6,408,645	5,575,151	4,584,687	5,244,064	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.226535%	3,097,255	940,128	779,825	635,210	742,092	-	-
State	019000	Retirement & Investment Office	0.140747%	1,794,721	544,762	457,585	366,511	425,863	-	-
State	019200	ND Public Employees Retirement System	0.170274%	2,291,011	674,580	565,819	478,659	571,953	-	-
State of ND	020100	Public Instruction	0.380066%	4,136,390	1,223,402	1,062,376	802,509	1,048,103	-	-
State	020200	Education Standards & Practice	0.045897%	659,816	195,890	174,350	141,884	147,692	-	-
State	021500	ND University System Office	0.097940%	1,460,797	451,571	386,231	297,211	325,784	-	-
State of ND	022300	ND Youth Correctional Center	0.316671%	4,173,202	1,241,042	1,091,800	870,006	970,354	-	-
State of ND	022400	Juvenile Services - DOCR	0.159126%	2,169,444	649,674	558,694	454,496	506,580	-	-
State	022600	Land Department	0.173297%	2,369,911	695,155	578,242	490,547	605,967	-	-
State	022700	Bismarck State College	0.445656%	6,158,009	1,816,220	1,584,176	1,314,450	1,443,163	-	-
State	022800	Lake Region State College	0.173167%	2,322,176	663,757	603,698	512,656	542,065	-	-
State	022900	Williston State College	0.093931%	1,020,927	310,224	267,963	194,043	248,697	-	-
State	023000	University Of North Dakota	3.417987%	42,354,166	12,174,394	10,899,128	8,849,248	10,431,396	-	-
State	023500	North Dakota State University	2.905605%	37,029,198	10,737,163	9,451,185	7,747,422	9,093,428	-	-
State	023800	ND St College Of Science	0.474481%	5,901,661	1,686,826	1,508,587	1,256,747	1,449,501	-	-
State	023900	Dickinson State University	0.210442%	2,403,540	711,130	628,923	493,369	570,118	-	-
State	024000	Mayville State University	0.286252%	3,856,975	1,146,681	992,285	808,308	909,701	-	-
State	024100	Minot State University	0.478970%	6,102,274	1,742,880	1,549,275	1,307,060	1,503,059	-	-
State	024200	Valley City State University	0.185855%	2,579,188	742,855	657,897	554,449	623,987	-	-
State of ND	025000	ND State Library	0.107958%	1,321,375	387,018	343,456	270,258	320,643	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.120898%	1,637,026	495,546	415,616	337,310	388,554	-	-
State of ND	025300	School For The Blind	0.057221%	710,488	218,155	179,889	137,679	174,765	-	-
State	026100	ND Board Of Nursing	0.060905%	839,283	269,538	210,614	165,770	193,361	-	-
State of ND	027000	Career & Technical Education	0.165929%	2,450,504	761,300	617,228	506,771	565,205	-	-
State of ND	030100	ND Department Of Health	1.012933%	4,960,433	1,717,725	1,206,528	668,963	1,367,217	-	-
State of ND	030300	Mental Health	0.790676%	18,969,708	5,311,516	4,875,329	4,357,010	4,425,853	-	-
State of ND	031000	Life Skills and Transition Center	1.104860%	13,735,946	3,938,457	3,479,475	2,896,662	3,421,352	-	-
State of ND	031200	North Dakota State Hospital	1.486422%	17,776,629	5,144,660	4,557,278	3,681,291	4,393,400	-	-
State of ND	031300	ND Veterans Home	0.427324%	5,424,808	1,607,362	1,372,501	1,119,339	1,325,606	-	-
State of ND	031600	Indian Affairs Commission	0.026474%	392,098	110,068	105,934	82,365	93,731	-	-
State of ND	032100	Veterans Affairs Department	0.036576%	504,477	151,226	130,424	106,331	116,496	-	-
State of ND	032500	Department Of Human Services	7.015430%	97,744,992	28,704,899	25,170,101	20,721,441	23,148,551	-	-
State of ND	036000	Protection & Advocacy Project	0.167568%	2,250,539	659,721	575,268	480,869	534,681	-	-
State	038000	Job Service North Dakota	0.793094%	10,228,940	2,842,082	2,679,393	2,180,073	2,527,392	-	-
State	040100	Insurance Department	0.185354%	1,939,177	607,384	488,158	356,900	486,735	-	-
State of ND	040500	Industrial Commission	0.653695%	8,710,222	2,606,362	2,187,662	1,798,312	2,117,886	-	-
State of ND	040600	ND Department Of Labor	0.065683%	887,586	273,765	220,892	188,525	204,404	-	-
State of ND	040800	Public Service Commission	0.263842%	3,471,174	1,002,765	877,884	718,763	871,762	-	-
State of ND	041200	Aeronautics Commission	0.036717%	464,949	143,822	118,633	99,656	102,838	-	-
State of ND	041300	Department Of Financial Institutions	0.197991%	2,538,242	748,230	638,042	524,956	627,014	-	-
State of ND	041400	ND Securities Department	0.062162%	874,023	259,756	224,905	180,354	209,008	-	-
State	042600	State Board Of Law Examiners	0.028430%	302,040	82,880	76,909	63,963	78,288	-	-
State	042700	ND State Board Of Cosmetology	0.009456%	154,797	45,413	40,555	34,018	34,811	-	-
State	042800	ND State Plumbing Board	0.036359%	488,155	148,589	124,921	100,529	114,116	-	-
State	047100	Bank Of North Dakota	0.982579%	13,028,547	3,919,439	3,348,652	2,700,458	3,059,998	-	-
State	047200	Public Finance Authority	0.013698%	155,567	46,338	40,362	31,362	37,505	-	-
State	047300	Housing Finance Agency	0.215351%	2,697,990	807,978	694,511	552,580	642,921	-	-
State	047500	Mill & Elevator Association	0.820307%	11,407,735	3,365,653	3,000,951	2,423,781	2,617,350	-	-
State	048500	Workforce Safety & Insurance	1.384552%	18,092,374	5,860,610	4,467,121	3,579,517	4,185,126	-	-
State of ND	050200	Field Services Division	0.695244%	9,503,713	2,848,592	2,419,501	1,979,548	2,256,072	-	-
State of ND	050400	Highway Patrol	0.166043%	2,098,036	607,233	542,281	445,324	503,198	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	2021	2022	2023	2024	2025	Thereafter
State of ND	051700	Department Of Corrections Transitional Services	\$ 2,800,813	\$ 821,199	\$ 700,946	\$ 598,331	\$ 680,337	\$ -	\$ -
State of ND	051800	James River Correctional Ctr	11,858,910	3,567,046	3,037,325	2,488,122	2,766,417	-	-
State of ND	051900	State Penitentiary	16,534,614	4,879,203	4,201,529	3,505,002	3,948,880	-	-
State	052000	Rough Rider Industries	1,785,390	510,905	458,998	382,988	432,499	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	10,389,141	3,036,274	2,682,343	2,183,957	2,486,567	-	-
State of ND	054000	Adjutant General ND National Guard	12,123,739	3,611,433	3,085,256	2,489,800	2,937,250	-	-
State of ND	060100	Department Of Commerce	4,198,470	1,229,494	988,232	883,306	1,097,438	-	-
State of ND	060200	Dept Of Agriculture	5,514,661	1,608,267	1,418,635	1,183,324	1,304,435	-	-
State of ND	060700	Milk Marketing Board	116,137	33,163	27,738	19,460	35,776	-	-
State of ND	060800	ND Oilseed Council	45,270	15,614	11,334	8,735	9,587	-	-
State	061100	ND Soybean Council	436,862	128,011	109,235	95,247	104,369	-	-
State of ND	061400	ND Corn Utilization Council	142,986	47,846	32,645	22,441	40,054	-	-
State of ND	061600	State Seed Department	1,902,094	583,144	495,073	384,353	439,524	-	-
State	062400	Beef Commission	360,438	108,364	92,512	76,662	82,900	-	-
State of ND	062500	ND Wheat Commission	562,407	166,851	145,266	117,091	133,199	-	-
State of ND	062600	ND Barley Council	198,913	58,037	51,499	42,451	46,926	-	-
State	066500	State Fair Association	923,811	282,196	235,112	187,900	218,603	-	-
State of ND	067000	Racing Commission	150,792	44,388	38,858	30,981	36,565	-	-
State of ND	070100	Historical Society	4,628,943	1,375,587	1,162,549	948,681	1,142,126	-	-
State of ND	070900	ND Council On The Arts	397,926	116,982	101,808	83,425	95,711	-	-
State of ND	072000	Game & Fish Department	13,206,941	3,919,046	3,419,156	2,755,829	3,112,910	-	-
State of ND	075000	Parks & Recreation Department	3,792,520	1,150,550	950,229	782,607	909,134	-	-
State of ND	077000	Water Commission	6,666,859	1,968,063	1,699,350	1,369,256	1,630,190	-	-
State	080100	Department Of Transportation	66,456,552	19,178,784	16,991,436	13,819,072	16,467,260	-	-
State	090000	ND State Board Of Accountancy	17,104	21,469	(8,021)	(14,222)	17,878	-	-
State	090100	Board Of Medical Examiners	441,921	139,835	111,494	91,172	99,420	-	-
State	090200	Board Of Pharmacy	326,497	96,993	85,739	68,529	75,236	-	-
State	090600	Real Estate Commission	293,839	83,998	77,975	69,534	62,332	-	-
State	090900	Electrical Board	2,323,845	674,124	590,981	507,483	551,257	-	-
State	099501	ND System Information Technology Services	2,565,640	768,817	645,412	537,805	613,606	-	-
District Health Unit	100002	McIntosh District Health Unit	126,428	37,959	33,797	26,931	27,741	-	-
District Health Unit	100003	Wells County Dist Health Unit	211,300	66,831	57,315	39,998	47,156	-	-
District Health Unit	100004	Central Valley Health Unit	1,190,707	362,335	304,203	241,397	282,772	-	-
District Health Unit	100005	Dickey County Health District	316,793	95,860	81,585	64,600	74,748	-	-
District Health Unit	100006	Emmons County Public Health	249,734	77,827	63,358	51,210	57,339	-	-
District Health Unit	100007	Rolette County Public Health	643,918	196,457	167,190	133,557	146,714	-	-
District Health Unit	100008	Towner County Public Health Unit	245,396	72,898	64,387	53,044	55,067	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	202,987	60,273	53,043	42,668	47,003	-	-
District Health Unit	100010	First District Health Unit	2,423,959	744,346	623,435	489,488	566,690	-	-
District Health Unit	100011	Lake Region District Health Unit	1,202,933	352,521	315,426	256,219	278,767	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	2,672,008	791,121	691,313	574,775	614,799	-	-
District Health Unit	100013	Upper Missouri Health Unit	1,600,208	484,800	414,370	333,788	367,250	-	-
District Health Unit	100014	Kidder County District Health Unit	85,406	27,258	22,397	17,533	18,218	-	-
District Health Unit	100015	Southwestern District Health Unit	1,661,805	491,712	433,920	345,093	391,080	-	-
District Health Unit	100017	City-County Health District	849,957	254,185	223,180	178,290	194,302	-	-
District Health Unit	100018	Sargent County District Health Unit	210,092	64,840	56,731	43,396	45,125	-	-
District Health Unit	100019	Traill District Health Unit	219,413	64,724	57,262	46,039	51,388	-	-
District Health Unit	100021	Cavalier County Health Dist	129,847	38,741	34,058	26,763	30,285	-	-
District Health Unit	100022	Walsh County Health District	399,145	117,214	106,499	83,750	91,682	-	-
District Health Unit	100023	Custer Health Unit	1,791,887	532,800	463,471	373,072	422,544	-	-
Political Subdivision	100024	Southeast Water Users District	611,816	219,746	165,705	105,813	120,552	-	-
City	200002	City Of Mcville	84,784	26,964	22,770	15,115	19,935	-	-
City	200003	City Of Drayton	47,686	18,450	9,511	2,767	16,958	-	-
City	200004	City Of Fessenden	(40,802)	(10,309)	(10,173)	(10,561)	(9,759)	-	-
City	200005	City Of Westhope	194,241	58,425	50,042	39,563	46,211	-	-
City	200006	City Of Belfield	159,546	47,439	30,776	28,165	53,166	-	-
City	200007	City Of Beulah	906,021	255,318	234,113	208,915	207,675	-	-
City	200008	City Of Rolla	612,657	189,699	160,954	120,326	141,678	-	-
City	200009	City Of New Town	1,685,557	518,736	444,006	354,750	368,065	-	-
City	200010	City Of Cavalier	599,962	167,003	156,366	127,981	148,612	-	-
City	200011	City Of Harvey	765,227	229,736	199,177	158,400	177,914	-	-
City	200012	City Of Napoleon	212,013	60,218	56,297	48,239	47,259	-	-
City	200014	City Of Grand Forks	33,869,976	10,259,335	8,726,144	7,119,113	7,765,384	-	-
City	200015	City Of Killdeer	1,171,151	364,621	293,865	236,484	276,181	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	2021	2022	2023	2024	2025	Thereafter
City	200016	City Of Ellendale	\$ 375,757	\$ 111,991	\$ 98,264	\$ 77,725	\$ 87,777	\$ -	\$ -
City	200017	City Of Wishek	338,789	111,259	83,107	67,477	76,946	-	-
City	200018	City Of Granville	59,346	16,558	16,470	15,381	10,937	-	-
City	200019	City Of Linton	313,478	91,432	79,638	67,176	75,232	-	-
City	200020	City Of Finley	91,565	25,102	22,870	20,087	23,506	-	-
City	200021	City Of Wilton	144,559	43,243	37,766	29,415	34,135	-	-
City	200022	City Of Ray	245,063	64,901	62,842	54,571	62,749	-	-
City	200025	City Of Medora	220,570	63,274	57,303	46,039	53,954	-	-
City	200026	City Of Velva	286,699	83,639	69,272	68,949	64,839	-	-
City	200028	City Of Thompson	166,830	49,295	43,341	35,001	39,193	-	-
City	200029	City Of Williston	14,529,513	4,475,094	3,577,709	3,009,063	3,467,647	-	-
City	200030	City Of Bowman	709,047	212,409	185,118	146,316	165,204	-	-
City	200031	City Of Tioga	1,353,969	387,654	363,503	298,246	304,566	-	-
City	200033	City Of Rhame	68,348	22,007	18,452	12,609	15,280	-	-
City	200035	City Of Fargo	47,126,899	14,379,084	12,327,602	9,805,613	10,614,600	-	-
City	200036	City Of Jamestown	6,460,243	1,916,970	1,651,105	1,355,473	1,536,695	-	-
City	200037	City Of Beach	381,933	111,836	97,744	89,539	82,814	-	-
City	200038	City Of Glenburn	79,377	23,497	20,667	16,622	18,591	-	-
City	200040	City Of Kulm	94,741	25,229	23,414	21,724	24,374	-	-
City	200041	City Of Harwood	195,344	60,650	50,385	39,732	44,577	-	-
City	200043	City Of Dickinson	8,964,170	2,633,634	2,404,524	2,132,273	1,793,739	-	-
City	200045	City Of Mapleton	208,960	60,522	54,187	46,176	48,075	-	-
City	200046	City Of Wahpeton	3,117,215	903,563	812,854	661,018	739,780	-	-
City	200047	City Of Bottineau	812,278	264,478	239,388	163,875	144,537	-	-
City	200049	City Of Elgin	90,288	24,292	24,369	19,983	21,644	-	-
City	200050	City Of Rugby	691,323	210,836	177,820	140,067	162,600	-	-
City	200051	City Of New Salem	109,681	36,037	29,868	21,667	22,109	-	-
City	200052	City Of Walhalla	303,770	98,118	76,840	57,104	71,708	-	-
City	200053	City Of Gwinner	194,143	56,545	47,416	42,959	47,223	-	-
City	200054	City Of Kenmare	377,625	105,798	87,331	85,957	98,539	-	-
City	200055	City Of Watford City	3,055,230	1,023,450	788,144	580,694	662,942	-	-
City	200057	City Of Cooperstown	159,861	51,408	40,708	31,024	36,721	-	-
City	200058	City Of New England	117,463	31,381	31,439	25,341	29,302	-	-
City	200059	City Of Carrington	603,225	169,105	151,518	119,004	163,598	-	-
City	200060	City Of Mott	157,063	46,681	40,600	33,344	36,438	-	-
City	200061	City Of Larimore	250,973	75,003	67,327	56,743	51,900	-	-
City	200062	City Of Sherwood	53,440	17,197	13,799	10,937	11,507	-	-
City	200063	City Of Lamoure	85,396	26,060	17,967	15,153	26,216	-	-
City	200064	City Of Michigan	96,524	30,828	24,021	19,900	21,775	-	-
City	200065	City Of Park River	570,782	169,206	147,361	118,431	135,784	-	-
City	200067	City Of Hatton	103,512	29,339	27,341	22,662	24,170	-	-
City	200069	City Of Northwood	388,050	122,200	95,772	78,014	92,064	-	-
City	200070	City Of Powers Lake	51,145	18,093	11,513	10,371	11,168	-	-
City	200072	City Of Townner	129,540	42,278	33,877	26,584	26,801	-	-
City	200073	City Of Pembina	92,527	27,804	23,343	18,794	22,586	-	-
City	200075	City Of Underwood	116,321	34,189	30,196	24,964	26,972	-	-
City	200076	City Of New Leipzig	51,155	15,428	13,738	11,294	10,695	-	-
City	200077	City Of Stanley	959,594	278,792	252,916	204,922	222,964	-	-
City	200080	City Of Crosby	172,524	51,819	40,820	34,352	45,533	-	-
City	200083	City Of Grafton	2,057,067	617,554	531,148	427,115	481,250	-	-
City	200084	City Of Emerado	158,916	45,965	41,360	34,663	36,928	-	-
City	200085	City Of Lincoln	228,465	89,417	58,530	41,717	38,801	-	-
City	200086	City Of Minto	100,417	28,842	25,473	22,099	24,003	-	-
City	200087	City Of Ashley	143,639	44,737	37,773	27,189	33,940	-	-
City	200088	City Of Neche	52,145	14,980	13,588	11,131	12,446	-	-
City	200089	City Of Surrey	173,284	53,495	34,044	24,395	61,350	-	-
City	200090	City Of Hankinson	247,813	74,284	63,193	51,415	58,921	-	-
City	200091	City Of New Rockford	270,054	80,157	70,708	56,432	62,757	-	-
City	200092	City Of Minot	12,246,384	3,526,674	3,225,068	2,866,670	2,627,972	-	-
City	200094	City Of West Fargo	10,340,219	3,185,637	2,687,507	2,043,001	2,424,074	-	-
City	200097	City Of Devils Lake	2,031,268	625,026	535,719	428,698	441,825	-	-
City	200098	City Of Oakes	616,893	174,021	157,757	129,926	155,189	-	-
City	200100	City Of Mohall	181,346	56,217	49,071	38,710	37,348	-	-
City	200101	City Of Lidgerwood	99,282	29,641	25,693	20,933	23,015	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	2021	2022	2023	2024	2025	Thereafter	
City	200102	City Of Mcclusky	\$ 41,191	\$ 12,187	\$ 10,696	\$ 8,506	\$ 9,802	\$ -	\$ -	-
City	200103	City Of Burlington	151,400	49,180	37,492	26,699	38,029	-	-	-
City	200104	City Of Lisbon	573,922	182,187	152,263	112,682	126,790	-	-	-
City	200110	City Of Halliday	155,244	48,404	38,758	31,148	36,934	-	-	-
City	200111	City Of Maddock	89,546	27,846	21,250	15,277	25,173	-	-	-
City	200114	City Of Regent	58,807	19,226	13,019	11,573	14,989	-	-	-
City	200115	City Of Lakota	280,104	80,196	73,195	56,583	70,130	-	-	-
City	200117	City Of Alexander	183,243	58,757	50,784	35,326	38,376	-	-	-
City	200118	City Of Berthold	16,816	5,460	4,575	2,866	3,915	-	-	-
City	200119	City Of Carson	98,470	29,830	25,529	20,465	22,646	-	-	-
City	200120	City Of Dodge	63,770	21,953	17,190	11,913	12,714	-	-	-
City	200123	City Of Grenora	177,909	55,486	50,406	44,370	27,647	-	-	-
City	200124	City Of Kindred	288,137	80,773	74,054	66,070	67,240	-	-	-
City	200125	City Of Richardton	210,336	58,965	54,059	48,229	49,083	-	-	-
County	300001	Adams County	286,257	103,937	73,397	29,954	78,954	-	-	-
County	300002	Barnes County	2,177,739	708,732	562,907	399,230	506,870	-	-	-
County	300003	Benson County	936,573	297,759	237,632	166,663	234,519	-	-	-
County	300004	Billings County	10,121,672	2,919,381	2,615,340	2,232,528	2,354,423	-	-	-
County	300005	Bottineau County	4,994,475	1,471,034	1,285,939	1,056,135	1,181,367	-	-	-
County	300006	Bowman County	928,742	295,054	237,564	173,212	222,912	-	-	-
County	300007	Burke County	1,806,444	541,387	461,014	383,763	420,280	-	-	-
County	300008	Burleigh County	21,032,851	6,435,707	5,471,886	4,323,972	4,801,286	-	-	-
County	300009	Cass County	19,489,975	5,312,480	5,276,631	4,186,658	4,714,206	-	-	-
County	300010	Cavalier County	5,204,045	1,501,500	1,342,985	1,141,770	1,217,790	-	-	-
County	300011	Dickey County	1,182,727	376,585	307,653	219,510	278,979	-	-	-
County	300012	Divide County	2,306,569	662,211	581,100	484,454	578,804	-	-	-
County	300013	Dunn County	5,181,604	1,562,746	1,341,379	1,085,232	1,192,247	-	-	-
County	300014	Eddy County	844,586	258,674	215,078	162,868	207,966	-	-	-
County	300015	Emmons County	4,114,005	1,196,951	1,057,771	905,583	953,700	-	-	-
County	300016	Foster County	934,918	296,346	229,371	163,231	245,970	-	-	-
County	300017	Golden Valley County	1,847,978	517,807	474,948	424,018	431,205	-	-	-
County	300018	Grand Forks County	17,368,199	5,198,566	4,466,230	3,576,111	4,127,292	-	-	-
County	300019	Grant County	971,789	298,712	240,767	195,569	236,741	-	-	-
County	300020	Griggs County	539,805	159,902	134,287	104,838	140,778	-	-	-
County	300021	Hettinger County	1,151,171	344,760	298,678	242,342	265,391	-	-	-
County	300023	Lamoure County	2,018,670	612,716	522,590	404,080	479,284	-	-	-
County	300024	Logan County	535,942	170,680	136,230	103,414	125,618	-	-	-
County	300025	Mchenry County	1,119,817	340,191	291,558	219,871	268,197	-	-	-
County	300026	Mcintosh County	1,007,804	304,790	255,647	200,951	246,416	-	-	-
County	300027	McKenzie County	11,179,203	3,490,851	2,742,607	2,250,495	2,695,250	-	-	-
County	300028	McLean County	4,477,081	1,324,221	1,147,454	920,444	1,084,962	-	-	-
County	300029	Mercer County	4,361,411	1,341,495	1,116,760	876,865	1,026,291	-	-	-
County	300030	Morton County	7,379,869	2,187,520	1,895,821	1,541,076	1,755,452	-	-	-
County	300031	Mountrail County	10,416,633	3,136,044	2,671,282	2,183,193	2,426,114	-	-	-
County	300032	Nelson County	2,171,802	655,762	563,563	452,647	499,830	-	-	-
County	300033	Oliver County	997,539	299,082	261,889	207,723	228,845	-	-	-
County	300034	Pembina County	2,225,170	689,107	576,140	426,913	533,010	-	-	-
County	300035	Pierce County	2,219,727	670,223	559,194	443,765	546,545	-	-	-
County	300036	Ramsey County	7,469,212	2,185,879	1,933,204	1,606,513	1,743,616	-	-	-
County	300037	Ransom County	1,808,174	548,249	470,460	368,983	420,482	-	-	-
County	300038	Renville County	1,274,471	388,994	326,960	258,340	300,177	-	-	-
County	300039	Richland County	8,650,133	2,568,888	2,257,729	1,810,011	2,013,505	-	-	-
County	300040	Rolette County	126,472	78,995	36,883	(27,165)	37,759	-	-	-
County	300041	Sargent County	871,215	267,413	243,064	214,130	146,608	-	-	-
County	300042	Sheridan County	962,815	288,876	251,426	204,522	217,991	-	-	-
County	300044	Slope County	2,064,082	583,754	530,614	460,080	489,634	-	-	-
County	300045	Stark County	2,547,577	870,602	648,521	415,857	612,597	-	-	-
County	300046	Steele County	1,073,900	328,807	276,868	213,884	254,341	-	-	-
County	300047	Stutsman County	9,487,100	2,796,714	2,444,184	2,006,242	2,239,960	-	-	-
County	300048	Towner County	1,238,392	387,336	324,132	254,352	272,572	-	-	-
County	300049	Traill County	3,986,967	1,201,245	1,043,984	835,230	906,508	-	-	-
County	300050	Walsh County	2,679,359	834,000	692,754	526,984	625,621	-	-	-
County	300051	Ward County	12,340,552	3,789,375	3,167,676	2,496,109	2,887,392	-	-	-
County	300052	Wells County	2,462,485	750,888	651,251	536,246	524,100	-	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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	2021	2022	2023	2024	2025	Thereafter
County	300053	Williams County	\$ 16,768,089	\$ 5,132,965	\$ 4,305,087	\$ 3,532,210	\$ 3,797,827	\$ -	\$ -
School District	400002	McClusky Public Schools	192,934	59,312	52,639	40,088	40,895	-	-
School District	400003	Lake Region Special Education Unit	337,961	97,131	82,539	64,013	94,278	-	-
School District	400004	Lidgerwood Public School	516,101	158,506	136,245	108,463	112,887	-	-
School District	400006	Halliday Public School	61,722	23,407	17,953	14,544	5,818	-	-
School District	400007	Oliver-Mercer Special Education Unit	559,462	162,918	144,468	119,368	132,708	-	-
School District	400008	Underwood School District #8	565,246	170,995	148,482	117,994	127,775	-	-
School District	400010	New Town Public School District	2,238,858	722,705	582,837	427,863	505,453	-	-
School District	400011	Bottineau Public School	1,631,183	472,072	415,943	345,117	398,051	-	-
School District	400012	Peace Garden Special Services	396,698	114,852	101,032	82,554	98,260	-	-
School District	400014	Beulah Public School #27	1,434,890	454,937	363,188	288,386	328,379	-	-
School District	400016	St John School District #3	1,035,486	322,553	263,104	213,281	236,548	-	-
School District	400017	Ellendale Public School District #40	566,692	170,012	144,789	116,520	135,371	-	-
School District	400018	Rural Cass Special Education Unit	275,561	76,036	72,693	58,996	67,836	-	-
School District	400019	Fargo Public Schools	33,504,545	10,076,629	8,739,083	7,028,698	7,660,135	-	-
School District	400020	Surrey Schools	616,475	184,189	157,795	125,560	148,931	-	-
School District	400021	Jamesstown Public School District #1	4,397,820	1,310,882	1,127,039	919,303	1,040,596	-	-
School District	400023	Warwick Public School	1,394,313	422,721	368,384	308,842	294,366	-	-
School District	400024	Souris Valley Special Services	380,950	32,448	86,225	127,587	134,690	-	-
School District	400025	Rugby Public School District #5	1,100,619	317,684	283,419	235,306	264,210	-	-
School District	400026	Billings County School District	396,320	109,583	100,841	85,768	100,128	-	-
School District	400027	Belcourt School District #7	6,802,596	1,998,677	1,752,317	1,428,829	1,622,773	-	-
School District	400028	West Fargo Public School #6	26,441,426	8,093,480	6,880,832	5,534,831	5,932,283	-	-
School District	400029	Minot Public School District #1	23,768,743	7,221,173	6,151,125	4,941,253	5,455,192	-	-
School District	400030	Belfield Public School #13	482,648	142,249	123,034	96,926	120,439	-	-
School District	400031	Minto Public School District #20	351,417	104,378	88,027	72,537	86,475	-	-
School District	400033	Harvey Public School Dist #38	933,942	283,455	236,429	194,895	219,163	-	-
School District	400034	Oakes Public Schools	532,685	161,776	131,830	109,548	129,531	-	-
School District	400035	Larimore Public School District #44	701,419	199,479	177,705	149,049	175,186	-	-
School District	400036	Hazen Public School District #3	755,075	223,424	196,789	150,718	184,144	-	-
School District	400038	Park River Area School District	803,326	237,920	206,430	171,129	187,847	-	-
School District	400039	Hillsboro Public School	665,333	203,979	174,919	134,531	151,904	-	-
School District	400040	Lisbon Public School	1,200,479	354,204	314,915	258,349	273,011	-	-
School District	400042	Northern Cass School District # 97	1,103,783	321,377	288,636	236,446	257,324	-	-
School District	400043	Mandaree Public School #36	1,580,984	488,274	431,581	332,091	329,038	-	-
School District	400044	Thompson Public School	630,332	181,510	158,507	137,797	152,518	-	-
School District	400045	Northern Plains Special Ed Unit	167,944	48,622	43,003	35,416	40,903	-	-
School District	400046	Bowman County School District #1	852,371	260,743	229,398	170,450	191,780	-	-
School District	400047	Apple Creek Elementary School	37,279	9,472	8,979	8,822	10,006	-	-
School District	400048	Burke Central School	261,724	80,620	63,335	55,820	61,949	-	-
School District	400049	Washburn Public School	394,225	121,069	101,259	78,025	93,872	-	-
School District	400050	Enderlin Area School District #24	617,405	187,042	159,648	128,446	142,269	-	-
School District	400051	Midkota School	528,066	164,233	138,097	114,555	111,181	-	-
School District	400052	Velva Public School	484,989	145,265	124,929	98,984	115,811	-	-
School District	400053	Sheyenne Valley Special Education Unit	1,133,614	328,087	291,138	246,458	267,931	-	-
School District	400054	Center Stanton Public School	349,723	102,590	92,119	72,538	82,476	-	-
School District	400055	Burleigh County Special Education Unit	77,817	23,530	20,680	16,136	17,471	-	-
School District	400056	New Rockford Sheyenne Public School	640,998	194,364	168,988	139,154	138,492	-	-
School District	400057	James River Multidistrict Special Education Unit	702,469	203,223	176,961	145,972	176,313	-	-
School District	400058	Newburg United Public School	370,336	109,144	96,058	79,613	85,521	-	-
School District	400059	Napoleon Public School District #2	477,846	138,121	117,560	102,487	119,678	-	-
School District	400060	Yellowstone School District # 14	323,360	102,132	81,710	63,671	75,847	-	-
School District	400061	Cavalier Public Schools	659,538	193,256	168,277	147,163	150,842	-	-
School District	400062	Richland School District # 44	482,510	141,824	127,662	100,377	112,647	-	-
School District	400063	Fort Totten School District # 30	495,320	150,098	126,075	95,764	123,383	-	-
School District	400064	Bismarck Public Schools	37,569,743	11,197,567	9,701,251	7,960,391	8,710,534	-	-
School District	400065	Solen Public School Dist #3	867,993	281,525	225,137	176,828	184,503	-	-
School District	400068	Lakota Public School District # 66	256,504	78,717	63,099	49,178	65,510	-	-
School District	400069	Stanley Community Public School District # 2	2,257,555	679,640	579,080	471,842	526,993	-	-
School District	400070	Mandan Public School District #1	11,111,024	3,263,803	2,854,133	2,364,665	2,628,423	-	-
School District	400072	Killdeer Public School #16	1,418,121	421,403	387,309	312,193	297,216	-	-
School District	400073	Glenburn School District	566,621	173,205	145,211	111,361	136,844	-	-
School District	400074	New Public School #8	1,114,917	352,674	295,497	219,678	247,068	-	-
School District	400075	Williston Public School #1	14,599,071	4,489,531	3,746,531	3,104,216	3,258,793	-	-
School District	400076	Valley City Public School	1,337,953	402,979	348,987	272,790	313,197	-	-
School District	400077	Dickinson Public Schools	10,094,548	3,127,351	2,678,020	2,117,252	2,171,925	-	-
School District	400078	Drayton Public School #19	702,160	212,244	185,575	150,154	154,187	-	-
School District	400079	Mohall Lansford Sherwood School	493,894	147,644	126,752	102,041	117,457	-	-
School District	400080	Westhope Public School #17	379,891	108,217	96,358	80,221	95,095	-	-

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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	2021	2022	2023	2024	2025	Thereafter
School District	400076	Valley City Public School	\$ 1,337,953	\$ 402,979	\$ 348,987	\$ 272,790	\$ 313,197	\$ -	\$ -
School District	400077	Dickinson Public Schools	10,094,548	3,127,351	2,678,020	2,117,252	2,171,925	-	-
School District	400078	Drayton Public School #19	702,160	212,244	185,575	150,154	154,187	-	-
School District	400079	Mohall Lansford Sherwood School	493,894	147,644	126,752	102,041	117,457	-	-
School District	400080	Westhope Public School #17	379,891	108,217	96,358	80,221	95,095	-	-
School District	400081	Kindred Public School District #2	885,949	258,664	233,865	192,135	201,285	-	-
School District	400082	Grafton Public School District #3	1,631,622	498,921	396,200	332,012	404,489	-	-
School District	400083	Wilton Public School District	589,419	181,640	154,399	126,554	126,826	-	-
School District	400084	Sheyenne Valley Career And Tech Center	206,750	62,014	54,728	43,959	46,049	-	-
School District	400085	White Shield School Dist #85	1,329,873	406,046	345,230	271,889	306,708	-	-
School District	400086	Tgu School District #60	2,082,315	629,261	528,046	431,086	493,922	-	-
School District	400087	Turtle Lake Mercer School District #72	472,160	135,542	124,051	96,580	115,987	-	-
School District	400088	Lamoure School District #8	720,898	206,441	186,057	155,056	173,344	-	-
School District	400089	Divide County School Dist #1	937,841	286,612	244,403	195,783	211,043	-	-
School District	400090	Mott/Regent School Dist #1	337,720	108,032	89,680	67,619	72,389	-	-
School District	400091	United Public School District # 7	1,271,113	378,499	319,423	264,717	308,474	-	-
School District	400092	Kulm Public School District #7	352,885	102,957	89,657	71,043	89,228	-	-
School District	400093	Midway Public School District #128	718,107	206,008	187,151	156,066	168,882	-	-
School District	400094	Dunseith School District #1	1,819,540	583,651	477,165	355,655	403,069	-	-
School District	400095	Carrington School District #49	715,220	215,023	190,682	149,684	159,831	-	-
School District	400096	Glen Ullin Public School #48	374,897	108,306	95,574	81,361	89,656	-	-
School District	400099	Manvel Public School	576,685	174,767	153,421	125,036	123,461	-	-
School District	400100	Maple Valley School District	343,816	104,941	85,628	71,412	81,835	-	-
School District	400101	North Border School District # 100	1,040,003	318,199	264,392	215,304	242,108	-	-
School District	400102	Mckenzie Cty Public School #1	4,564,022	1,409,314	1,211,167	943,748	999,793	-	-
School District	400103	Devils Lake Public School	3,547,268	1,068,448	907,104	729,626	842,090	-	-
School District	400104	Mt Pleasant School Dist #4	685,952	202,002	176,672	147,580	159,698	-	-
School District	400105	Central Cass Public School District #7	1,943,818	595,752	508,981	404,135	434,950	-	-
School District	400106	Milnor Public School District #2	498,964	149,066	130,800	103,664	115,434	-	-
School District	400107	Mapleton Public School	169,778	57,583	39,914	33,915	38,366	-	-
School District	400108	Linton Public School District #36	494,377	146,850	127,923	98,955	120,649	-	-
School District	400109	Tioga Public School District #15	1,293,527	375,535	332,637	275,745	309,610	-	-
School District	400114	Zeeland Public Schools	134,796	40,072	35,761	29,371	29,592	-	-
School District	400117	Garrison Public School District #51	753,227	230,382	193,973	154,057	174,815	-	-
School District	400118	Kenmare Public School District #28	428,071	129,592	102,977	87,012	108,490	-	-
School District	400119	Lewis & Clark Public Schools	917,136	276,467	242,006	203,550	195,113	-	-
School District	400120	Sw Special Education Unit	95,371	28,935	21,770	20,115	24,551	-	-
School District	400121	North Valley Career & Technology Center	160,484	50,487	41,789	31,730	36,478	-	-
School District	400122	Dakota Prairie Public School	981,218	288,097	255,553	214,792	222,776	-	-
School District	400123	Beach Public School District #3	870,760	251,165	215,996	189,189	214,410	-	-
School District	400124	Rolette Public School	311,191	100,430	82,477	59,400	68,884	-	-
School District	400125	Drake Public School District	264,253	78,810	74,015	53,256	58,172	-	-
School District	400137	New Salem Almont School District #49	775,552	238,949	204,505	160,191	171,907	-	-
School District	400138	Max Public School	427,017	124,697	108,036	90,441	103,843	-	-
School District	400139	East Central Special Education Unit	540,995	172,436	139,724	108,415	120,420	-	-
School District	400140	North Sargent School District #3	487,808	143,422	128,692	99,212	116,482	-	-
School District	400141	Wahpeton Public School District 37	1,840,471	537,166	470,858	384,561	447,886	-	-
School District	400142	Medina Public School District #3	356,813	107,797	94,485	74,220	80,311	-	-
School District	400143	Pingree-Buchanan School District	187,495	52,510	43,510	43,614	47,861	-	-
School District	400144	West River Student Services	194,749	62,613	49,034	42,174	40,928	-	-
School District	400145	Leeds Public School District 6	438,964	126,318	115,963	97,449	99,234	-	-
School District	400147	Sawyer Public School	202,177	59,843	49,673	41,730	50,931	-	-
School District	400148	Wilmac Multidistrict Special Education Unit	1,815,719	527,271	466,496	387,358	434,594	-	-
School District	400149	Great Northwest Education Cooperative	155,468	42,824	39,065	32,386	41,193	-	-
School District	400150	Anamoose Public School District #14	229,768	70,030	60,008	47,421	52,309	-	-
School District	400151	South Prairie School District #70	830,404	259,801	212,009	171,465	187,129	-	-
School District	400152	South East Education Cooperative	1,399,813	448,847	375,858	290,880	284,228	-	-
School District	400153	South Heart Public School District #9	724,340	236,595	188,358	151,275	148,112	-	-
School District	400154	Sargent Central Public School District #6	431,750	132,680	120,682	106,424	71,964	-	-
School District	400155	Fairmount Public School	236,833	70,738	64,478	57,039	44,578	-	-
School District	400156	South Central Prairie Special Education Unit	272,426	76,292	70,015	62,556	63,563	-	-
School District	400157	Pembina Special Education Cooperative	156,785	43,901	40,294	36,009	36,581	-	-
School District	400158	Central Regional Education Association	1,443,375	404,159	370,957	331,502	336,757	-	-
School District	400159	Oberon Public School #16	190,757	53,465	49,027	43,754	44,511	-	-

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.



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

Main System (Concluded)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2021	2022	2023	2024	2025	Thereafter
Political Subdivision	500002	Cass County Water Resource District	\$ 221,344	\$ 69,024	\$ 58,385	\$ 42,880	\$ 51,055	\$ -	\$ -
Political Subdivision	500003	Walsh County Water Resource District	62,171	19,595	15,864	12,717	13,995	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	38,679	14,137	13,589	6,880	4,073	-	-
Political Subdivision	500006	James River Soil Conservation District	80,618	24,516	20,707	16,847	18,548	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	247,529	73,924	66,637	51,524	55,444	-	-
Political Subdivision	500008	Trall County Water Resource District	58,827	13,114	14,708	14,541	16,464	-	-
Political Subdivision	500009	Grafton Park District	265,392	79,487	66,149	60,944	58,812	-	-
Political Subdivision	500010	Cass County Soil Conservation District	277,992	86,281	69,306	56,379	66,026	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	218,707	67,885	56,991	43,995	49,836	-	-
Political Subdivision	500016	Greater Ramsey Water District	498,750	149,193	128,355	107,359	113,843	-	-
Political Subdivision	500017	Carnegie Regional Library	120,219	34,801	30,926	27,345	27,147	-	-
Political Subdivision	500018	Griggs County Public Library	48,390	15,630	12,929	8,356	11,475	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	663,279	197,512	173,394	138,915	153,458	-	-
Political Subdivision	500022	Consolidated Waste Ltd	212,962	62,484	54,519	43,753	52,206	-	-
Political Subdivision	500023	Walsh County Housing Authority	34,265	9,964	8,876	7,163	8,262	-	-
Political Subdivision	500024	Williams County Soil Conservation District	139,677	48,204	40,993	28,824	21,656	-	-
Political Subdivision	500025	Bowman City Park Board	109,685	34,016	29,820	19,843	26,006	-	-
Political Subdivision	500028	Williston Housing Authority	354,244	95,604	92,596	77,783	88,261	-	-
Political Subdivision	500030	Minot Rural Fire Department	234,166	74,464	59,779	47,716	52,207	-	-
Political Subdivision	500031	Central Plains Water District	331,070	98,014	87,634	71,293	74,129	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	31,807	7,500	9,407	6,763	8,137	-	-
Political Subdivision	500038	Jamestown Regional Airport	318,537	94,418	84,900	71,097	68,122	-	-
Political Subdivision	500040	Fargo Park District	5,704,124	1,769,587	1,501,703	1,177,700	1,255,134	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	1,337,301	390,745	331,087	294,003	321,466	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	104,046	27,397	29,106	24,170	23,373	-	-
Political Subdivision	500049	West Fargo Park District	1,785,891	540,083	468,009	372,822	404,977	-	-
Political Subdivision	500053	Stutsman County Housing Authority	360,819	108,506	92,268	78,816	81,229	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	62,174	17,215	16,791	13,653	14,515	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	104,603	33,407	29,339	20,006	21,851	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	59,505	17,674	15,496	12,368	13,967	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	86,054	22,590	20,994	20,077	22,393	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(3,291)	(4,616)	(1,139)	1,638	826	-	-
Political Subdivision	500061	Ward County Water Resource District	42,967	12,574	11,137	9,003	10,253	-	-
Political Subdivision	500063	Southwest Water Authority	3,230,581	996,886	817,034	649,231	767,430	-	-
Political Subdivision	500068	Burleigh County Council On Aging	1,006,284	306,014	262,429	208,614	229,227	-	-
Political Subdivision	500072	Watford City Park District	1,514,160	473,080	395,653	315,168	330,259	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	232,292	67,289	60,079	50,658	54,266	-	-
Political Subdivision	500081	Ramsey County Housing Authority	344,125	102,089	88,025	72,835	81,176	-	-
Political Subdivision	500082	Grand Forks Public Library	1,344,244	402,043	356,331	297,587	288,283	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	50,501	14,932	12,965	10,791	11,813	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	1,268,385	401,503	346,098	261,663	259,121	-	-
Political Subdivision	500091	Ramsey County Water Resource District	44,373	14,233	11,780	8,651	9,709	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	239,410	78,979	60,180	44,420	55,831	-	-
Political Subdivision	500108	North Dakota Firefighters Association	230,794	64,501	61,271	52,161	52,861	-	-
Political Subdivision	500109	James River Valley Library System	536,557	159,967	136,673	114,784	125,133	-	-
Political Subdivision	500110	Grand Forks Park District	2,480,288	753,513	652,749	514,369	559,657	-	-
Political Subdivision	500111	Mcintosh County Housing Authority	(36,185)	(9,613)	(9,387)	(9,154)	(8,031)	-	-
Political Subdivision	500112	Foster County Soil Conservation District	183,260	51,407	47,101	41,983	42,769	-	-
School District	500113	Lonetree Special Education Unit	(21,415)	(3,106)	(5,375)	(7,769)	(5,165)	-	-
School District	500114	Roughrider Education Services Program (RESP)	(30,575)	(9,141)	(7,727)	(7,432)	(6,275)	-	-
Political Subdivision	500115	Agassiz Water Users District	106,026	29,693	27,250	24,346	24,737	-	-
Political Subdivision	500116	Western Area Water Supply Authority	811,832	250,753	203,110	166,433	191,536	-	-
Political Subdivision	500118	Crosby Park District	47,979	21,126	12,461	7,054	7,338	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	206,356	62,169	51,321	45,590	47,276	-	-
Political Subdivision	500121	Devils Lake Park Board	512,138	167,488	124,449	101,879	118,322	-	-
Political Subdivision	500122	North Central Soil Conservation District	182,809	59,092	45,637	39,419	38,661	-	-
Political Subdivision	500125	Wahpeton Park Board	835,335	285,561	222,039	152,350	175,385	-	-
Political Subdivision	500126	City Of Bottineau Park Board	175,133	59,532	53,689	33,098	28,814	-	-
Political Subdivision	500128	Logan County Soil Conservation District	113,331	34,087	31,041	27,422	20,781	-	-
Political Subdivision	500129	Park District - City of New Rockford	87,141	26,472	24,107	21,296	15,266	-	-
Political Subdivision	500131	Minot Park District	2,285,113	659,658	603,071	535,828	486,556	-	-
Political Subdivision	500132	Valley City Park District	763,005	226,047	206,143	182,490	148,325	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(317,613)	(90,013)	(98,795)	(101,319)	(27,486)	-	-
Political Subdivision	500059	Trall Rural Water District	(68,285)	(15,214)	(21,288)	(24,724)	(7,059)	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	(34,166)	(5,176)	(8,979)	(15,415)	(4,596)	-	-
State	030500	Tobacco Prevention/Control Committee	(130,881)	(84,677)	(46,204)	-	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	(6,675)	(1,015)	(1,015)	(3,324)	(1,321)	-	-
Political Subdivision	500127	Bottineau County Water Resource District	2,503	766	766	766	205	-	-
City	200079	City of Scranton	-	-	-	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	-	-	-	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	(5,350)	(2,082)	(3,268)	-	-	-	-
Total Main System			\$ 1,362,617,826	\$ 405,701,308	\$ 350,573,969	\$ 285,190,409	\$ 321,152,140	\$ -	\$ -

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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	2021	2022	2023	2024	2025	Thereafter
State	018000	ND Supreme Court	\$ 12,916,970	\$ 3,116,872	\$ 3,399,866	\$ 4,270,230	\$ 2,130,002	\$ -	\$ -
		Total Judges System	<u>\$ 12,916,970</u>	<u>\$ 3,116,872</u>	<u>\$ 3,399,866</u>	<u>\$ 4,270,230</u>	<u>\$ 2,130,002</u>	<u>\$ -</u>	<u>\$ -</u>

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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

Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
				Total Deferred	2021	2022	2023	2024	2025	Thereafter
City	200010	City Of Cavalier	0.292739%	\$ 114,596	\$ 25,444	\$ 24,237	\$ 19,850	\$ 18,310	\$ 23,569	\$ 3,186
City	200016	City Of Ellendale	0.217677%	91,802	20,896	19,424	15,774	15,031	18,216	2,461
City	200028	City Of Thompson	0.112229%	51,013	13,072	11,242	8,227	7,751	9,443	1,278
City	200029	City Of Williston	21.712830%	10,116,322	2,351,662	2,214,078	1,818,314	1,599,439	1,878,813	254,016
City	200030	City Of Bowman	0.375133%	150,854	30,899	32,998	27,325	25,303	30,239	4,090
City	200070	City Of Powers Lake	0.232858%	94,665	18,283	19,941	16,350	16,174	21,070	2,847
City	200085	City of Lincoln	0.689710%	362,088	81,819	76,357	64,402	60,715	69,412	9,383
City	200089	City of Surrey	0.368567%	187,467	42,549	39,630	33,241	31,271	35,918	4,858
City	200094	City of West Fargo	6.713186%	3,369,606	791,639	738,474	622,113	581,582	560,074	75,724
City	200103	City Of Burlington	0.253630%	103,328	23,331	22,005	17,774	16,671	20,740	2,807
County	300001	Adams County	0.465265%	194,113	44,953	40,576	32,651	30,651	39,889	5,393
County	300003	Benson County	0.341337%	132,965	27,214	28,824	23,138	22,553	27,516	3,720
County	300006	Bowman County	0.326931%	119,472	22,348	25,214	20,444	22,231	25,754	3,481
County	300009	Cass County	17.993484%	7,803,381	1,943,977	1,608,598	1,307,769	1,241,895	1,498,541	202,601
County	300013	Dunn County	2.530372%	1,057,075	227,928	227,576	186,425	175,992	210,674	28,480
County	300016	Foster County	0.319561%	157,371	36,852	34,321	28,782	26,900	26,882	3,634
County	300020	Griggs County	0.296780%	119,531	25,420	25,264	20,554	20,227	24,725	3,341
County	300027	Mckenzie County	8.536756%	3,851,057	900,303	826,237	672,792	619,694	732,938	99,093
County	300028	McLean County	2.240383%	948,733	209,660	205,794	164,200	154,968	188,613	25,498
County	300044	Slope County	0.136833%	54,396	10,131	11,882	10,257	9,286	11,308	1,532
County	300045	Stark County	3.583352%	1,532,528	339,488	324,112	265,172	255,202	307,039	41,515
County	300048	Towner County	0.613064%	321,425	72,644	67,789	57,163	53,885	61,615	8,329
County	300051	Ward County	7.987957%	3,364,350	757,909	709,769	571,255	547,373	685,382	92,662
County	300052	Wells County	0.421302%	221,240	49,990	46,654	39,351	37,099	42,411	5,735
County	300053	Williams County	11.300973%	4,887,385	1,083,460	1,048,108	851,857	816,828	957,654	129,478
Political Subdivision	500041	Bismarck Rural Fire Protection	1.437124%	712,439	166,469	155,088	130,178	121,729	122,421	16,554
State	012500	Attorney General's Office	8.617212%	3,534,387	778,373	754,604	613,648	580,822	710,835	96,105
State of ND	054000	Adjutant General ND National Guard	1.882756%	826,847	216,043	167,751	134,987	128,248	158,403	21,415
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	2,938	742	742	742	712	-	-
		Total Public Safety with Prior Main System Service System								
			100.000001%	\$ 44,483,374	\$ 10,313,498	\$ 9,507,289	\$ 7,774,735	\$ 7,238,542	\$ 8,500,094	\$ 1,149,216

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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	2021	2022	2023	2024	2025	Thereafter
City	200007	City of Beulah	\$ 132,402	\$ 38,918	\$ 24,739	\$ 23,789	\$ 27,148	\$ 17,808	\$ -
City	200027	City of Mandan	1,566,745	432,827	307,231	295,803	322,552	208,332	-
City	200043	City of Dickinson	1,320,026	370,675	223,248	213,372	297,921	214,810	-
City	200097	City Of Devils Lake	593,859	167,113	115,624	116,117	119,895	75,110	-
City	200118	City of Berthold	39,862	11,198	7,846	7,756	8,027	5,035	-
City	200126	City of Garrison	28,481	8,533	5,263	5,044	5,819	3,822	-
County	300002	Barnes County	560,074	160,177	111,326	108,689	110,910	68,972	-
County	300030	Morton County	1,137,060	336,855	227,821	217,806	219,289	135,289	-
County	300040	Rolette County	551,201	157,027	108,679	106,440	110,039	69,016	-
County	300041	Sargent County	112,628	31,724	19,133	18,289	25,306	18,176	-
Total Public Safety without Prior Main System Service System			\$ 6,042,338	\$ 1,715,047	\$ 1,150,910	\$ 1,113,105	\$ 1,246,906	\$ 816,370	\$ -

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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		2015	2016	2017	2018	2019	2020	2015	2016	2017	2018	2019	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974																	
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions												Changes in Proportionate Share												Total Deferred				
		2021	2022	2023	2024	2025	Thereafter							2021	2022	2023	2024	2025	Thereafter											
State of ND	010100	Governor's Office	\$ (2,832)	\$ (26)	\$ 195	\$ (1,379)	\$ 1,223	\$ (1,388)	\$ 62,492	\$ (40,325)	\$ 111,582	\$ (116,085)	\$ 90,591	\$ 154,672	\$ 151,370	\$ 41,393	\$ 37,373	\$ 39,837	\$ 32,767	\$ -	\$ -	\$ -								
State of ND	010600	Secretary of State	(3,864)	(3,023)	(3,221)	(4,265)	(1,425)	(239,169)	143,436	53,755	(81,927)	31,675	(106,132)	(143,814)	(21,254)	(46,175)	(41,579)	(34,806)	-	-	-									
State of ND	011000	Office of Management & Budget	(982)	(11,637)	(1,565)	(15,643)	21,195	(1,416)	(104,486)	166,639	55,660	(245,972)	(87,217)	88,973	(52,195)	(11,299)	(38,761)	(14,753)	12,678	-	-									
State of ND	011200	Information Technology Dept	(30,058)	(70,066)	3,983	(164,885)	144,809	(25,197)	(658,292)	(215,301)	(251,732)	(397,705)	(895,334)	5,374,810	3,431,401	759,179	822,907	907,315	942,000	-	-									
State of ND	011700	State Auditor's Office	5,305	(12,275)	7,525	2,253	6,898	(3,813)	(206,792)	157,537	3,333	(171,533)	(293,150)	(206,507)	(396,131)	(105,349)	(127,563)	(110,087)	(53,132)	-	-									
State of ND	011800	Central Services	(1,328)	3,053	(2,268)	(1,732)	1,283	(2,046)	21,809	(54,934)	90,012	(49,650)	(49,677)	(30,187)	(73,898)	(21,834)	(22,031)	(21,659)	(8,374)	-	-									
State of ND	012000	State Treasurer's Office	4,305	(1,827)	145	1,897	(541)	(172)	(6,997)	2,860	23,439	(46,000)	48,280	54,269	59,645	16,386	14,143	16,769	12,347	-	-									
State of ND	012500	Attorney General's Office	(37,147)	15,618	54,247	(21,910)	11,331	(33,952)	(28,301)	325,066	(319,839)	59,417	(304,670)	(132,191)	(135,000)	(84,901)	(111,174)	(90,644)	(48,881)	-	-									
State of ND	012700	Tax Department	14,020	(16,190)	11,219	(9,974)	4,378	30,931	(292,575)	42,707	(379,335)	(96,834)	(546,026)	(823,632)	(1,111,497)	(347,334)	(318,545)	(272,752)	(372,866)	-	-									
State of ND	013000	Facility Management	(1,734)	(1,980)	1,754	(326)	8,721	1,077	(56,350)	(255,039)	(15,558)	(104,090)	(343,118)	(75,670)	(354,821)	(138,180)	(99,323)	(86,602)	(30,714)	-	-									
State of ND	014000	Office of Administrative Hearings	(842)	(3,133)	(565)	(1,059)	(919)	174	3,793	74,490	29,258	(1,759)	(17,827)	(6,652)	266	10,241	(2,739)	(5,094)	(2,142)	-	-									
State of ND	016000	Legislative Council	(7,142)	(36,129)	1,693	(7,195)	(1,514)	1,108	161,454	514,760	(109,603)	26,729	(160,225)	25,149	(30,309)	28,713	(31,732)	(23,859)	(13,431)	-	-									
State of ND	018000	ND Supreme Court	4,477	8,955	75,683	(2,513)	16,526	76,029	(503,279)	(28,746)	(1,098,830)	(147,860)	(209,250)	(841,023)	(1,078,753)	(409,134)	(315,455)	(204,162)	(150,002)	-	-									
State of ND	018800	Commission on Legal Counsel for Indigents	8,760	(3,890)	(2,684)	1,066	9,857	3,863	6,166	232,858	23,374	(54,256)	(182,765)	126,307	11,802	21,179	(14,153)	(10,265)	15,041	-	-									
State of ND	019000	Retirement & Investment Office	(4,218)	(4,369)	(1,809)	(4,885)	(1,689)	6,044	74,895	54,573	26,501	(27,008)	(23,087)	(140,275)	(122,281)	(26,184)	(35,716)	(34,525)	(25,856)	-	-									
State of ND	019200	ND Public Employees Retirement System	4,981	(5,943)	(2,189)	6,520	12,486	(4,057)	(183,057)	100,501	13,417	(240,090)	(141,920)	179,053	(28,156)	(16,144)	(30,971)	(6,510)	25,469	-	-									
State of ND	020100	Public Instruction	(11,745)	15,251	17,900	(11,801)	7,446	52,521	111,719	(370,457)	19,576	78,101	(715,118)	(792,637)	(1,040,187)	(138,352)	(269,710)	(280,428)	(171,697)	-	-									
State of ND	020200	Education Standards & Practice	(1,852)	2,704	3,141	(925)	39	(4,082)	(51,552)	34,807	(9,486)	86,949	(21,889)	34,690	9,707	13,487	11,108	388	-	-	-									
State of ND	021500	ND University System Office	2,593	(7,242)	(4,870)	(4,819)	1,444	(1,123)	(27,722)	3,808	138,004	119,007	(25,868)	70,398	54,273	42,963	18,147	11,451	-	-	-									
State of ND	022300	ND Youth Correctional Center	(12,385)	386	13,437	(11,685)	(86)	(2,846)	18,001	(83,680)	(162,995)	268,770	(3,759)	(247,320)	(189,922)	(43,548)	(18,094)	(45,983)	-	-	-									
State of ND	022400	Juvenile Services - DCCR	4,733	1,443	(867)	(5,659)	(7,478)	307	(43,839)	15,748	9,963	(2,314)	54,809	(35,980)	2,115	4,373	976	1,092	(4,116)	-	-									
State of ND	023600	Land Department	1,668	(14,415)	(274)	(8,519)	29,946	(23,190)	(2,400)	132,791	45,287	(248,962)	(314,585)	374,027	9,370	(7,832)	(29,143)	(3,235)	49,780	-	-									
State of ND	023700	Bismarck State College	(14,484)	(15,731)	18,841	(22,238)	(24,614)	(45,429)	123,113	118,770	(144,311)	93,277	212,008	22,559	88,082	8,397	22,205	44,624	12,856	-	-									
State of ND	023800	Lake Region State College	1,870	3,486	6,111	6,073	(6,150)	6,851	(25,453)	(155,074)	(155,935)	(84,647)	310,372	(146,283)	(36,394)	(38,703)	(3,232)	19,244	(13,704)	-	-									
State of ND	023900	Williston State College	6,482	2,825	2,935	(6,892)	9,984	12,125	(1,152)	(40,993)	(32,980)	143,352	(196,997)	(247,238)	(258,432)	(70,811)	(62,254)	(73,598)	(52,769)	-	-									
State of ND	024200	University of North Dakota	(42,462)	123,654	138,642	(32,666)	77,873	187,812	(954,401)	(3,671,284)	(1,167,815)	(840,218)	(1,760,053)	(2,657,993)	(4,199,516)	(1,690,817)	(1,080,506)	(889,760)	(538,433)	-	-									
State of ND	025500	North Dakota State University	(63,634)	(75,722)	94,717	(48,543)	27,044	57,248	(303,160)	(1,211,569)	(1,544,226)	(564,078)	(1,734,278)	(848,026)	(2,545,737)	(1,049,549)	(732,611)	(531,636)	(231,941)	-	-									
State of ND	025800	ND St College of Science	(9,749)	2,636	29,590	(5,384)	(16,411)	2,607	(231,066)	(309,737)	(464,455)	(167,525)	13,184	(401,818)	(560,868)	(237,927)	(154,412)	(95,211)	(73,318)	-	-									
State of ND	025900	Dickinson State University	(5,493)	2,598	6,782	(5,546)	1,252	19,189	90,227	(134,415)	(171,392)	123,342	14,965	(598,263)	(462,723)	(142,537)	(108,651)	(106,252)	(105,283)	-	-									
State of ND	026000	Mayville State University	(9,012)	3,078	6,728	(3,305)	(15,571)	28,477	218,328	18,799	(82,459)	33,947	18,572	(78,468)	(41,836)	(14,513)	(10,994)	(7,321)	(9,008)	-	-									
State of ND	024100	Minot State University	(2,724)	1,343	31,958	910	4,365	13,382	(105,769)	(158,022)	(569,600)	(201,606)	(37,691)	(190,560)	(421,395)	(200,082)	(129,457)	(57,689)	(34,167)	-	-									
State of ND	024200	Valley City State University	(3,609)	(6,331)	8,419	(3,948)	303	(1,942)	74,854	2,022	(199,352)	(2,316)	(40,007)	163,042	47,805	(11,074)	6,498	24,885	27,496	-	-									
State of ND	025000	ND State Library	(4,123)	(1,022)	1,501	(5,374)	2,945	7,923	(12,238)	(66,822)	(71,021)	86,646	(113,527)	(118,184)	(149,035)	(50,918)	(4,924)	(37,351)	(25,842)	-	-									
State of ND	025200	SCHOOL FOR THE DEAF	6,525	(606)	(137)	552	(38)	1,105	(131,873)	74,879	26,786	(31,852)	(40,554)	13,121	(9,630)	5,118	(8,117)	(7,170)	539	-	-									
State of ND	025300	School for the Blind	6,096	8,368	978	198	7,849	6,249	(122,198)	(15,491)	86,259	(31,208)	(106,475)	(72,297)	(68,873)	(13,964)	(20,664)	(25,363)	(8,882)	-	-									
State of ND	026100	ND Board of Nursing	(1,565)	(4,171)	(970)	(4,225)	635	(29)	25,906	169,477	13,830	38,339	(60,767)	5,246	9,744	22,474	(2,851)	(7,769)	(2,110)	-	-									
State of ND	027000	Career & Technical Education	37,003	6,294	(1,039)	(4,850)	(2,902)	(3,893)	(369,236)	332,374	34,749	(8,343)	(7,750)	168,327	190,518	88,202	35,667	33,983	32,666	-	-									
State of ND	030100	ND Department of Health	(17,621)	(39,705)	61,677	(25,586)	64,036	10,958	(28,851)	281,359	(996,640)	(338,490)	(745,152)	(10,101,580)	(8,835,921)	(2,391,281)	(2,343,680)	(2,217,228)	(1,883,732)	-	-									
State of ND	030300	Mental Health	-	-	-	-	12,166	-	-	-	-	-	-	10,292,479	8,200,540	2,104,105	2,104,105	1,888,225	251,460	-	-									
State of ND	031000	Life Skills and Transition Center	(7,711)	9,891	51,960	(31)	4,380	3,653	14,259	(462,873)	(1,001,376)	(489,329)	(572,418)	(525,782)	(1,312,473)	(543,455)	(392,927)	(251,460)	(124,631)	-	-									
State of ND	031200	North Dakota State Hospital	54,941	15,978	86,700	(135,849)	108,296	(44,516)	(409,200)	(866,962)	(1,305,298)	269,298	(1,189,730)	(1,713,014)	(2,468,743)	(885,075)	(652,453)	(554,031)	(377,184)	-	-									
State of ND	031300	ND Veterans Home	515	(3,621)	(8,120)	(4,867)	11,218	10,005	17,211	1,441	1,844	(236,745)	(228,229)	(199,933)	(395,424)	(126,096)	(125,218)	(98,253)	(45,965)	-	-									
State of ND	031600	Indian Affairs Commission	71	5,880	1,864	(1,040)	3,559	(90)	(5,339)	(82,070)	5,700	51,555	(53,610)	61,845	31,517	2,675	13,146	6,932	8,764	-	-									
State of ND	032100	Veterans Affairs Department	163	8,872	3,173	(875)	(630)	(123)	6,200	(18,836)	20,298	(17,963)	34,735	(14,254)	6,305	2,854	2,230	2,114	(893)	-	-									
State of ND	032500	Department of Human Services	10,160	(3,589)	161,786	(579,388)	432,085	(158,058)	(1,056,583)	(1,330,318)	(1,742,060)	545,488	(211,391)	3,550,824	2,193,399	246,505	581,862	732,093	632,939	-	-									
State of ND	036000	Protection & Advocacy Project	(4,210)	(857)	(796)	1,687	(7,453)	1,341	(29,469)	(59,896)	10,876	(151,762)	144,643	(65,547)	(31,772)	(20,026)	(12,038)	3,411	(13,119)	-	-									
State of ND	038000	Job Service North Dakota	(986)	47,577	(7,873)	(26,																								

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	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974																
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter									
State of ND	051700	Department Of Corrections Transitional Services	\$ 10,323	\$ (9,625)	\$ 2,803	\$ 4,277	\$ (2,550)	\$ (11,846)	\$ (145,743)	\$ 120,300	\$ (72,435)	\$ (205,105)	\$ 7,820	\$ 223,078	\$ 79,019	\$ 10,560	\$ 548	\$ 28,933	\$ 38,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
State of ND	051800	James River Correctional Ctr	25,679	(7,508)	(11,200)	(7,482)	(12,026)	(24,939)	(358,866)	345,107	335,624	(152,329)	106,824	759,443	710,500	246,684	168,511	155,880	139,425	-	-	-	-	-	-				
State of ND	051900	State Penitentiary	49,572	(2,392)	(5,851)	18,323	16,590	(28,878)	(236,918)	269,581	225,941	(563,307)	(304,251)	2,004,484	1,250,442	327,076	268,461	307,561	347,344	-	-	-	-	-	-				
State	052000	Rough Rider Industries	(958)	521	3,400	(1,783)	(1,096)	671	(93,613)	(94,369)	(78,812)	(25,182)	(10,938)	66,623	(327)	(20,940)	(520)	9,417	11,716	-	-	-	-	-	-				
State of ND	053000	Department Of Corrections And Rehabilitation	(3,444)	8,411	(13,990)	(21,021)	5,662	(7,504)	119,135	(415,722)	190,666	105,763	(524,510)	1,090,734	566,753	110,845	154,753	129,118	172,037	-	-	-	-	-	-				
State of ND	054000	Adjutant General: ND National Guard	(34,449)	(6,246)	(1,683)	(13,497)	2,127	191	207,309	(101,663)	239,517	(403,433)	(492,963)	(371,046)	(735,913)	(218,593)	(223,911)	(200,433)	(92,976)	-	-	-	-	-	-				
State of ND	060100	Department Of Commerce	(495)	(34,344)	2,566	56,398	16,358	(40,119)	(49,403)	492,462	(73,254)	(999,900)	(244,241)	361,270	(258,400)	(97,908)	(158,652)	(49,069)	47,229	-	-	-	-	-	-				
State of ND	060200	Dept Of Agriculture	1,572	7,134	1,935	(2,557)	(17,194)	(1,964)	(46,630)	(202,384)	29,969	(213,274)	242,170	220,292	197,374	24,605	50,340	70,950	51,479	-	-	-	-	-	-				
State of ND	060700	Milk Marketing Board	(897)	(236)	(269)	(502)	4,171	54	(1,460)	(1,645)	3,909	(1,221)	(88,892)	1,575	(52,767)	(17,142)	(15,726)	(15,875)	(4,024)	-	-	-	-	-	-				
State of ND	060800	ND Oilseed Council	(12)	328	(38)	(78)	(53)	14	2,074	15,299	3,553	2,614	617	(1,185)	3,797	3,262	662	59	(186)	-	-	-	-	-	-				
State	061100	ND Soybean Council	(1,768)	(488)	(563)	5,446	(385)	(125)	1,279	(9,433)	13,274	(96,007)	82,864	(59,697)	(34,737)	(12,447)	(12,121)	(3,411)	(6,758)	-	-	-	-	-	-				
State of ND	061400	ND Corn Utilization Council	15,986	(2,168)	(246)	(531)	3,392	57	(154,346)	49,787	10,101	5,459	(100,087)	11,624	(38,831)	(6,305)	(14,142)	(15,595)	(2,789)	-	-	-	-	-	-				
State of ND	061600	State Seed Department	(3,469)	(2,664)	1,450	(2,381)	1,495	601	41,094	26,452	85,532	105,849	(91,196)	(17,834)	4,049	17,844	6,650	(12,717)	(7,728)	-	-	-	-	-	-				
State	062400	Beef Commission	(571)	(120)	(228)	(441)	(295)	(5,228)	(790)	19,938	6,175	5,286	2,502	62,496	53,629	16,986	13,561	12,478	10,604	-	-	-	-	-	-				
State of ND	062500	ND Wheat Commission	165	(505)	(573)	(1,082)	(710)	181	(30,962)	(15,219)	8,817	144	(4,934)	(6,756)	(9,192)	(13,390)	(1,823)	(2,487)	(1,492)	-	-	-	-	-	-				
State of ND	062600	ND Barley Council	(571)	(149)	(168)	(315)	(212)	59	(1,344)	(7,984)	1,603	(759)	2,118	14,176	11,240	2,142	3,205	3,190	2,709	-	-	-	-	-	-				
State	065500	State Fair Association	5,443	(1,189)	(297)	(983)	(2,076)	10,953	(48,512)	26,415	(25,720)	(41,896)	60,580	(285,261)	(204,541)	(53,864)	(55,246)	(48,151)	(47,280)	-	-	-	-	-	-				
State of ND	067000	Racing Commission	(586)	(153)	(174)	(327)	55	51	1,859	(8,205)	2,684	(788)	(8,134)	(5,650)	(10,499)	(3,650)	(2,647)	(2,761)	(1,441)	-	-	-	-	-	-				
State of ND	070100	Historical Society	(2,630)	(3,522)	(8,435)	(143)	9,266	11,235	(155,210)	105,000	41,162	(194,321)	(399,765)	129,913	(192,732)	(60,466)	(78,210)	(60,011)	9,955	-	-	-	-	-	-				
State of ND	070900	ND Council On The Arts	(1,312)	(282)	(423)	(293)	(530)	170	(11,019)	(18,564)	18,776	(24,374)	1,455	4,283	(4,593)	(2,901)	(1,772)	(782)	862	-	-	-	-	-	-				
State of ND	072000	Game & Fish Department	(19,491)	(11,217)	(9,477)	(22,865)	(21,153)	11,974	(300,148)	(418,972)	206,200	(4,402)	80,025	(355,412)	(257,026)	(91,232)	(45,751)	(61,015)	(95,928)	-	-	-	-	-	-				
State of ND	075000	Parks & Recreation Department	(4,121)	(22,956)	2,362	(4,134)	(4,958)	177	51,832	360,884	(208,793)	(126,792)	23,203	(415,825)	(384,933)	(93,632)	(124,753)	(91,314)	(75,234)	-	-	-	-	-	-				
State of ND	077000	Water Commission	(8,236)	(20,295)	17,543	(14,588)	13,021	17,881	(7,263)	16,983	(308,708)	74,189	(486,737)	(356,713)	(617,309)	(201,401)	(175,081)	(154,588)	(86,239)	-	-	-	-	-	-				
State	080100	Department Of Transportation	(142,860)	(8,362)	115,948	(92,955)	102,756	(18,551)	(1,616,173)	(3,715,660)	(2,355,997)	(847,628)	(4,592,364)	(1,919,533)	(5,905,566)	(2,373,025)	(1,629,468)	(1,319,049)	(584,024)	-	-	-	-	-	-				
State	090000	ND State Board of Accountancy	13	(9,173)	(362)	(694)	3,957	39	24,142	175,211	2,493	1,153	(211,275)	(3,892)	(106,609)	(15,377)	(39,856)	(40,103)	(11,273)	-	-	-	-	-	-				
State	090100	Board of Medical Examiners	(794)	(3,991)	4,467	(826)	(555)	(268)	(641)	106,368	(47,144)	36,504	2,746	(2,317)	18,468	13,717	2,527	2,586	(1,262)	-	-	-	-	-	-				
State	090200	Board Of Pharmacy	(1,000)	(262)	(297)	(593)	(403)	103	2,938	(13,969)	3,418	13,389	7,413	(6,079)	4,066	962	2,768	1,077	(741)	-	-	-	-	-	-				
State	090600	Real Estate Commission	(586)	(147)	2,353	3,824	(1,358)	42	33,139	(8,859)	(27,705)	(9,304)	100,017	8,331	57,161	13,507	17,071	20,021	6,562	-	-	-	-	-	-				
State	090900	Electrical Board	(6,938)	(4,477)	8,708	(1,904)	(2,424)	(4,517)	149,697	78,416	(186,347)	(41,232)	96,863	189,871	148,998	26,383	31,329	52,506	38,780	-	-	-	-	-	-				
State	099501	ND System Information Technology Services	(9,699)	(12,696)	(3,995)	8,606	(4,373)	4,391	75,612	78,291	116,772	(248,548)	72,112	29,692	2,794	5,518	(14,084)	1,659	9,701	-	-	-	-	-	-				
District Health Unit	100002	McIntosh District Health Unit	(64)	(90)	(82)	(267)	4,302	(64)	4,059	(3,169)	362	12,668	4,457	2,486	12,481	4,022	4,475	3,093	891	-	-	-	-	-	-				
District Health Unit	100003	Wells County District Health Unit	(790)	3,243	(3,471)	(512)	(1,896)	2,286	769	(27,643)	41,187	21,116	(7,727)	(51,418)	(29,124)	(4,775)	(4,553)	(10,299)	(9,497)	-	-	-	-	-	-				
District Health Unit	100004	Central Valley Health Unit	3,301	(1,691)	(10,718)	8,278	(526)	5,737	(101,592)	(7,955)	86,347	(72,286)	6,295	(141,602)	(113,727)	(26,168)	(31,466)	(31,490)	(24,603)	-	-	-	-	-	-				
District Health Unit	100005	Dickey County Health District	(263)	(175)	(252)	(481)	(5)	(1,097)	(15,299)	(1,191)	34,504	2,432	(28,300)	53,722	34,378	11,748	8,911	5,519	8,200	-	-	-	-	-	-				
District Health Unit	100006	Emmons County Public Health	(1,343)	(284)	(58)	(2,086)	(960)	(882)	(1,217)	29,717	4,741	3,354	1,420	4,296	9,160	6,176	1,451	882	651	-	-	-	-	-	-				
District Health Unit	100007	Rosette County Public Health	(1,985)	(4,234)	(1,497)	(842)	376	(10,020)	11,573	14,726	35,867	11,120	13,266	16,363	34,619	14,988	10,399	6,092	3,140	-	-	-	-	-	-				
District Health Unit	100008	Towner County Public Health Unit	(267)	(68)	(938)	(309)	(180)	(831)	(169)	(3,926)	17,392	7,151	9,391	56,430	56,934	16,768	15,890	13,618	10,658	-	-	-	-	-	-				
District Health Unit	100009	Nelson-Griggs District Health Unit	(606)	(199)	(225)	(390)	(284)	877	197	(7,543)	3,848	4,777	4,515	(924)	4,405	1,129	1,942	1,125	209	-	-	-	-	-	-				
District Health Unit	100010	First District Health Unit	6,385	11,424	(5,990)	(19,344)	(5,657)	7,044	(96,663)	34,613	61,198	9,986	25,612	(389,569)	(273,959)	(59,182)	(70,819)	(74,915)	(69,043)	-	-	-	-	-	-				
District Health Unit	100011	Lake Region District Health Unit	(2,645)	(399)	(124)	(1,838)	(1,643)	368	25,084	(58,480)	(16,676)	44,673	35,946	12,445	37,289	5,354	15,471	12,367	4,097	-	-	-	-	-	-				
District Health Unit	100012	Garrison Diversion Conservancy District	(1,448)	(2,374)	(4,141)	3,752	5,006	(229)	(118,655)	(28,689)	13,529	(70,941)	229,544	3,567	116,272	29,939	33,647	40,116	12,570	-	-	-	-	-	-				
District Health Unit	100013	Upper Missouri Health Unit	5,564	4,856	(1,171)	(6,862)	2,014	(2,629)	(105,714)	87,253	(56,156)	118,382	(18,002)	41,512	68,452	28,593	20,204	13,345	6,310	-	-	-	-	-	-				
District Health Unit	100014	Kidder County District Health Unit	(127)	(465)	716	(137)	(116)	(32)	(29)	16,807	(9,003)	16,810	1,559	(2,747)	6,232	3,677	2,023	970	(438)	-	-	-	-	-	-				
District Health Unit	100015	Southwestern District Health Unit	(2,801)	2,384	(1,467)	(3,373)	(714)	120	35,789	(92,965)	27,949	46,759	(25,217)	(39,664)	(34,223)	(13,421)	(25,18)	(9,715)	(8,569)	-	-	-	-	-	-				
District Health Unit	100017	City-County Health District	(2,186)	(4,266)	3,855	(2,816)	(2,310)	4,799	(4,658)	(61,229)	95,328	(1,130)	(14,749)	16,481	5,949	8,702	3,927	(2,097)	-	-	-	-	-	-	-				
District Health Unit	100018	Sargent County District Health Unit	(3																										

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	2020	2015	2016	2017	2018	2019	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974											
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter				
City	200016	City Of Blomdale	\$(4,563)	\$(3,860)	\$(4,058)	\$(4,475)	\$(5,002)	\$(1,827)	\$ 6,588	\$(17,424)	\$ 8,327	\$ 9,823	\$ 14,045	\$(44,259)	\$(30,629)	\$(9,044)	\$(6,311)	\$(7,291)	\$(7,983)	-	\$ -	-	-	-	-
City	200017	City Of Wishek	347	1,559	(298)	(571)	631	22	55,790	106,059	2,137	3,941	(14,011)	20,346	25,198	17,861	2,411	1,874	3,052	-	-	-	-	-	-
City	200018	City Of Granville	97	(64)	2,388	2,216	(858)	999	1,025	515	(27,507)	4,613	43,277	(24,577)	3,775	7	2,170	3,756	(2,158)	-	-	-	-	-	-
City	200019	City Of Linton	(898)	(1,372)	(316)	(3,111)	(1,483)	575	(16,591)	(9,991)	10,400	(29,478)	17,920	7,550	4,081	(716)	21	2,450	2,336	-	-	-	-	-	-
City	200020	City Of Finley	(2,340)	(1,889)	(1,475)	(220)	(146)	9	21,684	(7,874)	(2,919)	(14,609)	2,793	(976)	(8,367)	(4,661)	(2,845)	(819)	(42)	-	-	-	-	-	-
City	200021	City Of Wilton	(1,073)	(984)	640	(1,193)	615	(7,739)	33,057	(10,043)	3,119	961	1,629	(21,466)	(22,247)	(6,437)	(5,158)	(5,481)	(5,171)	-	-	-	-	-	-
City	200022	City Of Ray	415	4,331	(269)	1,720	(278)	(456)	42,947	(60,778)	2,902	(37,926)	5,353	21,400	(3,847)	(9,232)	(1,210)	2,499	4,096	-	-	-	-	-	-
City	200025	City Of Medora	(1,346)	619	1,802	(1,474)	1,846	1,100	15,446	(38,995)	1,456	(21,116)	17,094	(70,671)	(58,399)	(19,812)	(14,484)	(12,321)	(11,782)	-	-	-	-	-	-
City	200026	City Of Velva	2,181	(355)	1,643	1,582	6,828	(19)	(3,772)	43,406	(19,829)	(88,587)	113,806	12,835	47,596	12,426	7,744	18,929	8,497	-	-	-	-	-	-
City	200028	City Of Thompson	(538)	(154)	(517)	695	(910)	757	(7,254)	(8,300)	5,597	(1,970)	3,223	(1,549)	391	(276)	511	182	(26)	-	-	-	-	-	-
City	200029	City Of Williston	15,588	(29,869)	36,345	23,029	(16,049)	15,233	1,424,415	1,484,355	945,926	(2,151,033)	717,980	(254,996)	(221,046)	81,894	(218,044)	(76,747)	(8,149)	-	-	-	-	-	-
City	200030	City Of Bowman	(2,693)	6,099	(1,707)	(4,982)	(1,167)	5,082	59,435	(48,648)	31,197	(961)	26,660	(91,616)	(53,834)	(14,802)	(11,194)	(13,278)	(14,560)	-	-	-	-	-	-
City	200031	City Of Toga	4,022	21,109	6,464	719	(10,006)	3,694	170,060	(203,531)	(27,943)	41,232	199,429	(68,770)	51,837	(164)	28,426	25,841	(2,266)	-	-	-	-	-	-
City	200033	City Of Rhame	1,021	2,420	(815)	(153)	(83)	(20)	(34,659)	(4,852)	14,098	(13,126)	234	805	1,891	1,071	(1,521)	(636)	-	-	-	-	-	-	-
City	200035	City Of Fargo	(47,004)	(138,554)	(64,724)	(112,409)	(70,531)	(210,438)	581,607	961,486	1,344,906	2,342,778	1,604,169	6,548	2,253,991	1,014,462	780,481	418,222	40,826	-	-	-	-	-	-
City	200036	City Of Jamestown	(5,013)	(10,910)	(4,990)	6,418	3,844	2,926	55,552	(27,011)	69,357	(245,088)	81,212	(76,086)	(99,656)	(36,783)	(36,950)	(16,855)	(9,068)	-	-	-	-	-	-
City	200037	City Of Beach	(820)	600	(192)	4,661	(5,044)	1,640	37,242	5,345	(1,822)	(73,574)	156,408	(17,209)	51,139	13,315	12,621	20,337	4,866	-	-	-	-	-	-
City	200038	City Of Glenburn	(259)	(69)	(78)	(148)	(467)	392	(1,757)	(3,448)	1,353	884	1,327	(1,901)	(505)	(295)	111	(89)	(232)	-	-	-	-	-	-
City	200040	City Of Kulm	297	1,247	3,794	(188)	(124)	32	(16,679)	4,691	(39,889)	1,125	(128)	1,224	(7,765)	(5,301)	(2,964)	280	220	-	-	-	-	-	-
City	200041	City Of Harwood	(421)	(243)	(1,695)	(401)	(1,001)	1,982	(2,133)	4,543	25,213	(4,142)	3,596	1,002	9,047	5,185	2,445	679	678	-	-	-	-	-	-
City	200043	City Of Dickinson	-	-	-	-	(112,475)	(14,029)	-	-	-	-	-	3,386,354	1,618,052	3,307,589	948,919	948,919	460,832	-	-	-	-	-	-
City	200045	City Of Mapleton	(589)	1,729	(1,365)	3,461	(1,683)	1,001	9,343	(35,253)	41,726	(47,672)	47,659	5,702	19,953	4,229	5,550	6,636	3,538	-	-	-	-	-	-
City	200046	City Of Wahpeton	(10,119)	12,929	11,556	(22,14)	23,981	494	(6,952)	(125,520)	(225,822)	221,723	(114,900)	55,415	1,553	(24,383)	11,102	9,223	5,611	-	-	-	-	-	-
City	200047	City Of Bottineau	-	-	-	(5,419)	(448)	1,468	-	-	-	423,915	32,117	(18,055)	192,845	79,990	79,990	34,290	(1,425)	-	-	-	-	-	-
City	200049	City Of Egin	(182)	1,402	(64)	(165)	(149)	(173)	27,196	(26,842)	(199)	625	5,143	443	(273)	(2,680)	1,065	1,038	304	-	-	-	-	-	-
City	200050	City Of Rugby	2,713	(4,417)	7,887	(4,164)	2,234	4,006	(25,159)	49,243	(54,064)	63,349	(45,511)	(60,804)	(52,245)	(10,623)	(13,522)	(15,487)	(12,613)	-	-	-	-	-	-
City	200051	City Of New Salem	(432)	(113)	(1,120)	(311)	(647)	732	14,361	(6,161)	19,568	365	32,327	(62,054)	(24,982)	(4,070)	(4,785)	(6,504)	(9,623)	-	-	-	-	-	-
City	200052	City Of Walla Walla	2,350	(1,302)	(822)	(1,678)	6,151	718	(100,382)	54,044	7,607	35,610	(68,505)	(3,502)	(16,209)	2,818	(5,500)	(9,836)	(3,691)	-	-	-	-	-	-
City	200053	City Of Gwinner	(662)	(2,729)	510	(271)	(504)	65	5,787	38,083	(47,733)	(7,487)	12,986	(4,465)	(6,987)	(3,358)	(4,341)	883	(171)	-	-	-	-	-	-
City	200054	City Of Kenmare	5,823	(872)	(2,436)	748	5,066	(1,324)	(75,274)	66,903	(60,586)	(91,346)	9,833	77,752	22,097	(90)	(4,157)	11,581	14,763	-	-	-	-	-	-
City	200055	City Of Watford City	3,625	(3,312)	(14,603)	15,862	5,988	115,205	340,767	424,501	307,372	27,796	244,672	(1,257,017)	(591,825)	(62,762)	(150,351)	(182,268)	(196,444)	-	-	-	-	-	-
City	200057	City Of Cooperstown	1,657	(495)	(248)	(427)	(285)	1,754	(14,614)	18,564	4,252	1,970	1,280	(46,055)	(30,210)	(5,201)	(8,203)	(8,739)	(8,067)	-	-	-	-	-	-
City	200058	City Of New England	(612)	119	(140)	(230)	(216)	58	2,125	(38,487)	5,374	(3,758)	(2,048)	(1,093)	(8,184)	(6,041)	(894)	(944)	(305)	-	-	-	-	-	-
City	200059	City Of Carrington	(479)	4,309	7,385	579	10,049	3,591	13,985	(61,102)	(38,089)	11,822	(209,459)	36,110	(103,324)	(41,328)	(30,298)	(28,806)	(2,892)	-	-	-	-	-	-
City	200060	City Of Mott	970	(146)	(1,374)	(245)	(60)	(375)	(4,022)	5,849	(5,594)	1,311	(3,931)	1,724	416	627	847	(166)	-	-	-	-	-	-	-
City	200061	City Of Larimore	1,113	1,248	1,875	1,562	(3,293)	(18)	17,395	(11,241)	2,826	(13,566)	82,702	(15,764)	35,638	10,869	11,915	11,695	1,159	-	-	-	-	-	-
City	200062	City Of Sherwood	782	709	145	(89)	(305)	257	(10,561)	8,543	47	4,046	4,015	(2,890)	3,372	2,285	915	463	(291)	-	-	-	-	-	-
City	200063	City Of Lamoure	1,222	(277)	(283)	2,465	1,511	2,732	(22,184)	17,049	4,267	(37,609)	(34,863)	(18,237)	(45,140)	(12,818)	(15,624)	(12,155)	(4,543)	-	-	-	-	-	-
City	200064	City Of Michigan	1,441	(66)	(70)	(73)	(14)	(755)	(13,971)	23,475	(436)	923	687	10,531	11,862	5,613	2,235	2,189	1,825	-	-	-	-	-	-
City	200065	City Of Park River	(337)	180	(849)	(1,047)	(854)	(56)	(29,611)	(16,954)	8,835	2,451	(13,370)	(3,957)	(11,658)	(4,264)	(2,518)	(3,415)	(1,461)	-	-	-	-	-	-
City	200067	City Of Hatton	(402)	1,348	1,615	(268)	(620)	492	(481)	(3,735)	(22,711)	15,109	1,885	(2,851)	(614)	(1,673)	546	879	(366)	-	-	-	-	-	-
City	200069	City Of Northwood	6,705	1,568	499	2,655	4,377	(879)	(21,942)	56,661	42,310	(29,910)	(33,839)	63,498	39,673	18,442	6,124	5,134	9,973	-	-	-	-	-	-
City	200070	City Of Powers Lake	2,594	(114)	(1,652)	(135)	(87)	1,224	(43,242)	38,649	(10,796)	(1,163)	5,562	(6,925)	505	3,011	(1,518)	(223)	(765)	-	-	-	-	-	-
City	200072	City Of Towner	2,615	(813)	3,082	(1,799)	836	39	(19,675)	36,473	(22,647)	31,660	6,272	(12,028)	8,020	6,086	2,606	1,162	(1,834)	-	-	-	-	-	-
City	200073	City Of Pembina	(227)	(97)	13	137	(131)	32	(4,747)	(2,110)	7,917	(9,621)	(1,932)	(5,741)	(8,195)	(2,576)	(2,576)	(2,277)	(1,148)	-	-	-	-	-	-
City	200075	City Of Underwood	(75)	(112)	(136)	319	384	(536)	(1,609)	(5,455)	1,718	(4,498)	9,903	(2,254)	1,135	(117)	555	867	(170)	-	-	-	-	-	-
City	200076	City Of New Lisbon	(117)	(48)	(46)	(75)	(412)	(38)	67	(2,265)	(908)	1,951	13,638	(6,014)	3,934	1,364	1,587	1,415	(432)	-	-	-	-	-	-
City	200077	City Of Stanley	(3,076)	(30)	11,361	(4,086)	(1,816)	1,951	112,759	(7,778)	(172,629)	131,588	10,764	(97,461)	(58,951)	(24,564)	(9,186)	(8,157)	(17,044)	-	-	-	-	-	-

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	2020	2015	2016	2017	2018	2019	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter			
City	200102	City Of McClusky	\$ (154)	\$ (39)	\$ (57)	\$ (86)	\$ (56)	\$ 15	\$ 2,967	\$ (2,507)	\$ 1,091	\$ 19	\$ (500)	\$ (2,525)	\$ (2,461)	\$ (814)	\$ (537)	\$ (626)	\$ (484)	-	\$ -	-		
City	200103	City Of Burlington	(176)	841	(240)	(500)	2,498	(765)	44,612	27,842	(719)	17,742	(55,134)	(17,573)	(35,632)	(6,524)	(10,637)	(12,428)	(6,043)	-	-	-		
City	200104	City Of Lisbon	2,202	3,766	(3,586)	(294)	(120)	7,353	(5,683)	(29,974)	125,498	9,698	6,970	(45,548)	7,635	13,528	6,541	(5,785)	(6,649)	-	-	-		
City	200110	City Of Halliday	1,273	(144)	(158)	(306)	831	25	(30,453)	23,886	(738)	2,672	(15,430)	6,951	778	2,399	(991)	(1,166)	536	-	-	-		
City	200111	City Of Maddock	566	187	(205)	(315)	1,666	46	10,879	10,800	2,643	952	(50,747)	(625)	(28,350)	(7,267)	(9,088)	(9,387)	(2,608)	-	-	-		
City	200114	City Of Regent	2,584	2,638	661	885	595	1,461	10,701	20,990	3,397	(17,118)	(6,226)	5,988	(223)	1,645	(2,171)	(776)	1,079	-	-	-		
City	200115	City Of Lakota	(374)	2	907	(3,899)	5,969	(1,932)	86,271	(35,892)	10,813	24,095	(68,517)	46,185	3,369	(2,225)	1,983	(1,310)	4,921	-	-	-		
City	200117	City Of Alexander	(337)	28	4,085	(1,460)	2,150	1,373	58,690	10,109	(9,553)	71,758	(28,952)	(5,923)	11,043	7,470	6,472	(698)	(2,201)	-	-	-		
City	200118	City Of Berthold	(142)	212	(40)	(97)	(51)	(142)	17,772	(3,610)	2,501	1,057	(256)	(15,308)	(11,882)	(3,087)	(2,810)	(3,138)	(2,847)	-	-	-		
City	200119	City Of Carson	104	(115)	(108)	(642)	306	492	38,798	1,037	2,620	2,028	2,036	(2,629)	1,194	858	497	115	(716)	-	-	-		
City	200120	City Of Dodge	-	(220)	168	(93)	(74)	1	-	4,242	21,990	5,565	1,920	(1,250)	9,249	5,715	3,160	507	(133)	-	-	-		
City	200123	City Of Grenora	-	-	-	-	-	(3,754)	1,944	-	-	-	-	156,071	(54,725)	52,493	18,133	18,133	(1,906)	-	-	-		
City	200124	City Of Kindred	-	-	-	-	-	(4,914)	-	-	-	-	-	-	158,538	122,256	31,368	31,368	28,152	-	-	-		
City	200125	City Of Richardson	-	-	-	-	-	(3,662)	-	-	-	-	-	-	115,763	89,211	22,890	22,890	20,541	-	-	-		
County	300001	Adams County	692	1,332	1,608	(6,111)	1,034	8,732	37,013	(7,006)	27,793	66,001	(186,524)	(439,282)	(423,806)	(107,543)	(109,323)	(118,591)	(88,349)	-	-	-		
County	300002	Barnes County	(267)	4,201	4,949	(4,828)	1,309	35,986	113,983	78,982	118,040	63,607	(63,524)	(1,149,572)	(852,730)	(193,841)	(216,922)	(234,743)	(207,224)	-	-	-		
County	300003	Benson County	10,008	2,480	(6,011)	(12,277)	13,144	18,345	(74,247)	(33,789)	30,579	(39,108)	(76,092)	(706,163)	(607,155)	(162,014)	(159,615)	(156,284)	(129,242)	-	-	-		
County	300004	Billings County	(1,907)	9,188	(5,806)	(5,465)	9,272	(92,762)	(33,957)	(34,826)	101,260	172,849	(78,955)	3,457,724	2,731,608	718,378	713,659	686,530	613,041	-	-	-		
County	300005	Bottineau County	(1,139)	580	427	(3,475)	2,944	(19,609)	(80,808)	(51,184)	37,473	17,579	(93,966)	487,056	324,800	80,252	84,294	79,241	81,013	-	-	-		
County	300006	Bowman County	(259)	(1,909)	(365)	(1,580)	1,982	17,340	(29,862)	26,599	(37,940)	48	1,210	(620,379)	(485,498)	(126,153)	(126,362)	(110,337)	(110,337)	-	-	-		
County	300007	Burke County	4,654	554	33	4,756	(3,898)	10,660	(29,788)	30,268	(23,344)	(125,610)	209,052	(248,514)	(117,723)	(31,693)	(34,131)	(18,772)	(33,127)	-	-	-		
County	300008	Burligh County	39,274	(22,652)	61,460	(106,812)	(6,963)	62,041	(304,575)	338,564	563,908	706,400	492,509	(1,366,623)	(252,232)	96,312	(5,393)	(128,857)	(214,294)	-	-	-		
County	300009	Cass County	(10,395)	154,248	(30,076)	(40,571)	(19,681)	37,131	(718,824)	(6,029,152)	547,546	339,807	246,988	(1,340,692)	(1,480,660)	(933,262)	(119,731)	(200,389)	(227,278)	-	-	-		
County	300010	Cavaler County	(6,423)	(828)	(1,737)	1,493	(1,558)	(38,206)	59,544	(86,275)	43,125	(17,627)	52,912	1,349,062	1,066,472	269,195	278,266	276,192	242,819	-	-	-		
County	300011	Dickey County	5,029	1,469	6,047	(598)	5,272	24,683	(82,042)	14,050	(28,711)	79,678	(56,670)	(668,361)	(512,851)	(128,414)	(128,669)	(135,204)	(120,564)	-	-	-		
County	300012	Divide County	(1,150)	1,061	8,212	9,845	(4,527)	17,078	194,934	(113,771)	(161,651)	(204,739)	10,485	(390,975)	(439,223)	(155,576)	(125,473)	(89,964)	(68,210)	-	-	-		
County	300013	Dunn County	(5,414)	16,778	(5,433)	(55,342)	42,110	12,956	283,720	49,339	6,823	97,478	200,941	(291,445)	(42,017)	6,981	(2,813)	(7,547)	(38,638)	-	-	-		
County	300014	Eddy County	3,433	(3,283)	223	596	3,065	4,287	(42,969)	18,806	18,554	30,016	(145,376)	(88,869)	(134,543)	(32,943)	(36,881)	(41,965)	(22,754)	-	-	-		
County	300015	Emmons County	3,458	(5,621)	(5,384)	(2,706)	(5,376)	(40,732)	(119,532)	62,844	39,602	(23,057)	104,520	1,161,132	959,415	257,411	246,002	245,644	210,358	-	-	-		
County	300016	Foster County	16,702	(2,595)	10,444	(10,308)	18,574	(939)	(249,645)	87,995	89,701	34,812	(414,276)	5,806	(190,751)	(60,297)	(38,915)	(72,258)	(19,281)	-	-	-		
County	300017	Golden Valley County	-	-	-	-	-	(18,868)	-	-	-	-	-	-	1,011,328	789,810	202,650	202,650	181,860	-	-	-		
County	300018	Grand Forks County	6,229	(104,343)	82,658	(14,099)	(98,092)	51,152	(523,672)	(128,262)	97,999	(153,069)	(63,850)	(1,304,856)	(1,157,131)	(318,884)	(300,883)	(299,379)	(237,985)	-	-	-		
County	300019	Grant County	5,773	1,774	(1,037)	(393)	(4,050)	22,265	(115,312)	64,712	16,061	(108,704)	17,653	(222,687)	(185,806)	(46,058)	(57,116)	(46,599)	(36,033)	-	-	-		
County	300020	Griggs County	4,757	4,925	1,363	3,782	4,520	4,247	(55,309)	(45,803)	31,885	(74,016)	(71,996)	(126,593)	(167,370)	(50,718)	(47,690)	(43,103)	(25,859)	-	-	-		
County	300021	Hettinger County	(4,613)	(1,010)	(27)	5,744	(932)	9,823	51,833	(61,830)	21,990	(88,837)	175,201	(303,160)	(165,508)	(47,390)	(40,142)	(33,107)	(44,869)	-	-	-		
County	300023	Lamoure County	(8,898)	(132)	(2,344)	(6,360)	11,181	7,730	156,680	(24,997)	84,184	80,379	(173,235)	(94,610)	(117,945)	(23,638)	(27,224)	(42,899)	(24,184)	-	-	-		
County	300024	Logan County	1,019	3,094	(1,801)	286	(901)	10,600	31,847	30,371	(175)	(21,645)	32,745	(277,933)	(198,147)	(47,956)	(52,673)	(50,157)	(47,361)	-	-	-		
County	300025	McHenry County	5,251	6,116	10,631	1,540	3,600	16,131	37,449	(25,158)	(97,103)	85,319	(61,348)	(412,623)	(339,165)	(94,342)	(83,881)	(85,347)	(75,595)	-	-	-		
County	300026	McIntosh County	1,306	(996)	(1,655)	(4,030)	2,280	7,393	31,100	2,286	18,849	(25,797)	(68,994)	(149,868)	(163,152)	(43,959)	(45,675)	(44,012)	(29,506)	-	-	-		
County	300027	Mckenzie County	14,481	(22,883)	(816,149)	44,060	57,242	10,881	986,099	1,264,246	1,377,131	(1,556,758)	(351,473)	341,770	(48,313)	146,929	(146,564)	(98,296)	49,618	-	-	-		
County	300028	McLean County	(5,521)	871	(3,846)	(3,149)	4,274	19,322	21,736	(119,925)	(53,209)	(37,763)	(176,272)	(376,500)	(442,237)	(140,913)	(118,431)	(108,675)	(74,218)	-	-	-		
County	300029	Mercer County	(875)	(33,651)	17,501	(8,938)	4,882	2,449	154,871	130,796	(1,710)	203,269	(809,884)	(120,319)	(151,590)	(2,624)	(44,568)	(67,253)	(37,145)	-	-	-		
County	300030	Morton County	(20,123)	38,848	(53,653)	(8,346)	40,117	6,238	402,987	(251,105)	264,310	(230,642)	(12,137)	(87,594)	(127,126)	(48,309)	(35,950)	(29,384)	(13,483)	-	-	-		
County	300031	Mountrail County	1,487	(10,997)	(20,280)	(15,347)	3,450	(17,952)	445,071	382,448	283,433	49,450	(99,330)	995,343	860,016	289,771	212,083	188,953	174,209	-	-	-		
County	300032	Nelson County	(651)	(4,767)	(3,276)	(7,630)	(1,742)	(1,891)	(47,839)	(12,965)	65,798	40,271	45,557	3,957	61,889	27,355	20,615	11,250	2,649	-	-	-		
County	300033	Oliver County	(3,022)	(327)	1,527	(1,429)	(2,969)	2,881	53,244	(23,962)	(8,965)	53,179	30,185	(79,403)	(60,700)	(19,678)	(6,547)	(8,947)	(16,547)	-	-	-		
County	300034	Pembina County	(682)	1,362	4,755	(6,816)	3,306	34,667	(15,941)	(63,166)	39,816	(114,120)	(844,186)	(290,890)	(260,290)	(179,914)	(174,994)	(174,994)	(153,986)	-	-	-		
County	300035	Pierce County	2,930	(6,542)	4,206	(5,065)	9,819	(4,098)	158,709	106,787	(87,422)	3,816	(223,726)	(247,615)	(34,710)	(92,963)	(99,944)							

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	2020	2015	2016	2017	2018	2019	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974							
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportion						Total Deferred	2021	2022	2023	2024	2025	Thereafter
County	300053	Williams County	\$ 58,698	\$ (15,196)	\$ 86,386	\$ (65,719)	\$ 53,928	\$ (1,067)	\$ 641,913	\$ 1,341,287	\$ (103,398)	\$ 243,531	\$ 879,241	\$ 294,126	\$ 1,080,678	\$ 460,740	\$ 268,254	\$ 250,411	\$ 101,273	\$ -
School District	400002	McCluskey Public Schools	(527)	(251)	(98)	(69)	(1,304)	137	2,921	(11,557)	1,433	23,701	28,754	(47,630)	(11,601)	(1,605)	6	(2,701)	(7,701)	-
School District	400003	Lake Region Special Education Unit	(2,124)	(3,153)	(778)	(766)	167	4,947	(83,657)	(27,724)	(16,458)	(39,570)	(81,282)	(123,222)	(171,653)	(54,649)	(48,000)	(42,598)	(25,806)	-
School District	400004	Udgerwood Public School	1,307	(1,117)	629	(2,609)	(2,061)	705	(15,536)	8,778	9,294	28,190	57,927	(43,335)	15,987	9,550	7,546	3,835	(4,964)	-
School District	400006	Halliday Public School	(309)	1,881	1,584	(1,685)	(4,959)	2,116	(22,045)	55,404	(81,216)	55,438	76,034	(121,647)	(40,539)	(7,050)	(8,362)	(6,849)	(18,278)	-
School District	400007	Oliver-Mercer Special Education Unit	(1,290)	(2,538)	2,955	(1,493)	(2,106)	(1,296)	(13,003)	20,482	(71,052)	51,161	(23,832)	38,388	19,503	2,100	5,521	6,409	5,473	-
School District	400008	Underwood School District #8	1,802	(1,497)	(1,916)	1,328	237	3,250	(4,310)	19,424	(11,589)	59,792	(9,367)	26,930	44,490	15,897	14,476	9,052	5,065	-
School District	400010	New Town Public School	3,829	(6,273)	(32,649)	(12,583)	4,296	(10,369)	(139,934)	241,540	146,625	299,891	(258,566)	(130,941)	(71,089)	34,727	(11,580)	(55,377)	(38,859)	-
School District	400011	Bottineau Public School	(11,782)	(9,458)	(15,899)	(3,813)	(4,327)	1,190	66,172	(52,765)	(42,368)	(64,271)	524	(63,095)	(107,028)	(45,624)	(31,350)	(18,516)	(11,538)	-
School District	400012	Peace Garden Special Services	(3,025)	277	(713)	(2,954)	(443)	231	14,731	(22,306)	(1,549)	(13,552)	(21,842)	(5,246)	(29,015)	(11,939)	(8,517)	(6,505)	(2,054)	-
School District	400014	Beulah Public School #27	18,690	11,561	(631)	1,363	2,478	816	(187,964)	206,648	49,624	38,349	(58,358)	45,404	65,160	46,987	10,716	1,839	5,618	-
School District	400016	St John School District #3	2,600	(3,876)	(1,972)	4,489	1,466	(3,936)	(65,560)	100,420	48,272	(36,119)	46,709	(27,219)	17,825	19,460	1,230	387	(3,252)	-
School District	400017	Ellendale Public School District #40	106	1,093	(1,392)	(556)	(1,073)	619	18,929	10,998	(1,359)	3,931	(24,146)	(7,133)	(18,310)	(4,221)	(5,749)	(5,862)	(2,478)	-
School District	400018	Rural Cass Special Education Unit	(5,009)	(7,386)	(2,269)	(4,641)	(3,852)	(3,671)	(33,477)	(47,199)	(3,846)	6,007	(4,026)	(911)	(17,587)	(11,273)	(2,743)	(2,330)	(1,241)	-
School District	400019	Fargo Public Schools	124,059	84,526	(4,486)	(22,567)	23,366	45,560	(1,207,262)	(279,763)	649,398	894,829	1,117,664	(115,333)	1,189,124	452,038	423,374	268,327	45,385	-
School District	400020	Surrey Schools	(1,995)	2,545	(4,787)	(5,122)	2,326	4,059	(4,811)	(20,196)	10,362	(14,263)	(12,558)	(92,514)	(86,614)	(25,214)	(23,130)	(21,526)	(16,744)	-
School District	400021	Jamestown Public School District #1	1,857	(16,683)	11,390	(11,033)	(715)	24,088	(101,790)	170,477	(181,883)	137,778	(129,225)	88,023	40,811	13,222	5,852	7,819	13,918	-
School District	400023	Warwick Public School	6,661	1,427	1,901	2,387	(4,933)	(4,662)	(54,009)	53,559	21,704	41,848	273,519	133,154	303,103	97,723	87,584	80,561	37,235	-
School District	400024	Souris Valley Special Services	(4,135)	853	13,093	2,300	(1,509)	(1,010)	24,761	(123,248)	(652,908)	(65,213)	75,219	51,952	(135,078)	(121,242)	(46,564)	19,634	13,094	-
School District	400025	Rugby Public School District #5	(3,008)	3,565	(1,940)	1,990	8,181	(1,115)	35,715	(88,880)	40,228	(13,726)	(34,060)	166,895	102,680	20,485	26,620	26,538	29,057	-
School District	400026	Billings County School District	(1,238)	1,074	247	5,765	1,845	1,200	41,707	(65,219)	5,057	(64,453)	12,509	(19,435)	(19,616)	(20,271)	(11,354)	(5,442)	(2,699)	-
School District	400027	Belcourt School District #7	(18,145)	(14,237)	(45,215)	(11,513)	(62,955)	58,963	(275,607)	(207,141)	44,621	(59,503)	12,777	(40,796)	(80,852)	(51,439)	(18,997)	(11,185)	769	-
School District	400028	West Fargo Public School #6	(8,115)	(16,622)	2,915	(34,078)	22,637	40,950	992,580	897,509	805,427	660,708	1,561,497	(239,401)	1,454,453	651,541	450,948	307,568	44,396	-
School District	400029	Minot Public School District #1	23,345	(19,391)	(80,814)	(19,774)	60,891	(8,154)	20,421	492,153	696,775	279,400	614,054	(451,193)	406,863	263,240	139,425	53,959	(49,761)	-
School District	400030	Beafield Public School #13	(130)	805	(870)	(2,219)	2,115	3,249	80,338	(3,125)	71	28,440	(102,914)	58,981	(1,891)	(2,063)	(1,652)	(4,439)	6,263	-
School District	400031	Minto Public School District #20	(128)	(3,374)	568	153	(1,636)	2,648	19,203	21,299	(38,202)	(12,101)	(1,559)	(71,817)	(70,447)	(21,148)	(20,428)	(15,633)	(12,838)	-
School District	400033	Harvey Public School District #38	(246)	(4,830)	(1,174)	(1,960)	(659)	(577)	1,336	56,250	33,627	(43,799)	18,723	28,794	29,696	14,141	3,740	5,727	6,088	-
School District	400034	Oakes Public Schools	1,113	781	(1,594)	1,063	(5,751)	5,902	(93,657)	19,174	13,203	(89,712)	52,167	(137,176)	(109,057)	(29,356)	(33,309)	(24,704)	(21,688)	-
School District	400035	Larimore Public School District #44	(3,573)	(3)	(251)	3,431	2,437	1,392	37,891	(56,382)	12,351	(66,270)	(26,974)	42,410	(13,287)	(13,384)	(6,210)	(4,671)	6,774	-
School District	400036	Hazen Public School District #3	(992)	1,912	5,789	(5,126)	11,570	87	(5,026)	(37,826)	(8,296)	79,687	(145,388)	22,507	(37,771)	(12,711)	(7,234)	(15,145)	(2,681)	-
School District	400038	Park River Area School District	111	(2,964)	97	701	(868)	(445)	(5,940)	15,476	(29,480)	(3,604)	35,084	(8,409)	6,667	649	1,426	4,468	124	-
School District	400039	Hillsboro Public School	(2,561)	(779)	2,097	482	(1,279)	1,497	(19,276)	(42,906)	75,437	(7,362)	27,090	(86,786)	(40,057)	(6,109)	(6,599)	(13,036)	(14,313)	-
School District	400040	Lisbon Public School	972	(9)	407	(5,523)	(405)	(789)	(16,510)	(16,436)	6,926	38,887	72,170	74,837	114,990	30,910	35,587	31,265	17,228	-
School District	400042	Northern Cass School District #97	(1,703)	(2,019)	6,660	572	2,361	2,577	22,437	(8,418)	(71,282)	96,949	(39,658)	142,058	116,155	27,229	34,490	29,835	24,601	-
School District	400043	Mandaree Public School #36	8,152	(10,325)	3,888	9,445	3,284	523	(121,313)	165,191	(232,276)	504,659	(17,571)	75,097	240,333	88,984	86,592	51,628	13,129	-
School District	400044	Thompson Public School	1,025	897	(315)	3,483	3,179	(2,777)	(20,762)	(4,926)	16,118	(86,653)	11,962	126,463	82,540	18,360	17,544	23,199	23,437	-
School District	400045	Northern Plains Special Ed Unit	(4,547)	(5,283)	(4,866)	(5,724)	(5,045)	(5,268)	(331)	(2,742)	1,829	913	1,350	5,298	(6,421)	(3,310)	(1,866)	(1,061)	(184)	-
School District	400046	Bowman County School District #1	(1,407)	1,594	(2,233)	(2,875)	(2,203)	8,729	8,038	(111,911)	125,592	40,127	17,723	(126,478)	(49,710)	(7,926)	(2,734)	(18,265)	(10,765)	-
School District	400047	Apple Creek Elementary School	(247)	151	2,070	(87)	(58)	14	280	4,044	(23,654)	298	233	(2,473)	(7,055)	(3,732)	(2,429)	(653)	(441)	-
School District	400048	Burke Central School	(4,534)	(5,408)	(7,059)	(1,460)	(729)	(1,348)	55,072	55,573	2,533	(37,743)	20,713	21,119	20,088	8,653	1,155	5,270	5,010	-
School District	400049	Washburn Public School	(2,371)	(4,028)	(2,307)	(2,269)	(838)	3,384	50,378	14,344	(5,199)	15,070	(18,409)	(87,841)	(73,997)	(18,383)	(19,228)	(19,927)	(16,459)	-
School District	400050	Enderlin Area School District #24	305	1,433	(1,068)	470	1,009	(96)	(13,839)	(14,821)	28,907	(30,843)	56,426	(92,879)	(46,212)	(10,605)	(11,120)	(10,382)	(14,105)	-
School District	400051	Midkota School	(406)	(1,568)	(327)	(1,349)	(4,504)	1,336	70,594	64,528	(3,791)	32,313	87,973	33,272	101,196	37,097	28,251	25,254	10,594	-
School District	400052	Velva Public School	(926)	(2,082)	(406)	(280)	285	3,651	(9,600)	9,013	(16,758)	25,681	(34,328)	(23,809)	(29,542)	(7,979)	(7,475)	(8,656)	(5,432)	-
School District	400053	Shenney Valley Special Education Unit	(1,189)	698	1,239	271	1,397	4,231	(76,808)	(14,270)	(3,958)	(15,099)	3,456	212,820	166,403	40,020	42,246	44,118	40,019	-
School District	400054	Center Stanton Public School	(1,684)	(1,344)	(1,525)	(961)	(1,015)	(546)	(738)	(30,606)	9,302	16,339	(10,101)	(5,259)	(7,209)	(3,716)	270	(2,132)	(1,631)	-
School District	400055	Burleigh County Special Education Unit	35	50	(67)	(145)	(98)	25	(3,035)	(2,470)	1,185	7,055	1,850	(3,736)	1,163	700	955	100	(592)	-
School District	400056	New Rockford Shenney Public School	199	(1,779)	671	(983)	(8,982)	(7,272)	(20,430)	21,357	(3,863)	28,863	104,939	12,627	78,198	26,744	24,163	21,416	5,875	-
School District	400057	James River Multidistrict Special Education Unit	(5,211)	(617)	2,399	(1,111)	134	(1,926)	(29,168)	1,147	528	327	(122,557)	175,174	62,455	12,606	12,267	12,08,08		

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	2020	2015	2016	2017	2018	2019	2020	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	4.8974	5.98	5.8568	5.511	5.4093	5.2686	4.8974							
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter
School District	400076	\$ (1,469)	\$ 5,333	\$ (415)	\$ (1,068)	\$ 1,408	\$ (290)	\$ 38,645	\$ (84,782)	\$ 109,318	\$ (2,509)	\$ (17,955)	\$ (62,353)	\$ (43,478)	\$ (8,456)	\$ (6,495)	\$ (16,204)	\$ (12,321)	\$ -	\$ -
School District	400077	17,871	(13,036)	(17,216)	(24,501)	359	(61,169)	(85,000)	453,379	42,579	974,112	973,137	(506,116)	946,826	313,510	246,843	140,793	(54,320)	-	-
School District	400078	Drayton Public District #19	1,576	(697)	(45)	(163)	1,740	(1,239)	(79,334)	1,970	44,598	41,482	35,178	117,078	145,897	46,571	42,432	33,784	23,110	-
School District	400079	Mohall Lansford Sherwood School	(36)	4,675	2,254	(1,229)	46	2,767	39,197	4,374	4,693	1,519	(16,629)	651	(5,490)	(1,089)	(1,754)	(2,430)	(217)	-
School District	400080	Westhope Public School #17	(1,294)	1,063	(1,903)	(4,105)	6,534	(1,719)	17,297	(18,071)	(5,040)	(5,065)	(46,605)	55,206	10,456	(1,813)	1,292	2,935	8,042	-
School District	400081	Kindred Public School District #2	1,744	2,837	3,367	4,647	2,587	(3,426)	(4,783)	(37,480)	(20,137)	50,526	34,922	95,977	111,831	28,106	34,662	30,190	18,873	-
School District	400082	Grafton Public School District #3	(1,950)	(14,512)	(7,424)	7,038	7,959	8,037	65,905	220,286	18,904	(208,142)	(76,720)	(54,686)	(136,104)	(27,566)	(58,888)	(37,795)	(12,055)	-
School District	400083	Wilton Public School District	2,438	(2,330)	(325)	479	(2,328)	(802)	(7,668)	57,794	(20,859)	43,875	74,195	5,454	70,761	27,167	20,933	18,051	4,610	-
School District	400084	Sheneye Valley Career And Tech Center	(437)	(117)	(139)	(1,070)	(573)	62	8,318	(4,948)	6,024	13,033	12,824	9,633	21,516	6,845	7,062	5,208	2,401	-
School District	400085	White Shield School Dist #85	(3,724)	(1,366)	(4,078)	6,003	(10,546)	4,600	128,110	(76,842)	199,707	(97,872)	81,363	(93,542)	(25,569)	2,351	(3,565)	(11,669)	(12,686)	-
School District	400086	Tigu School District #60	3,770	7,276	(40)	(7,233)	12,776	8,573	8,289	101,508	(57,080)	(39,752)	12,370	(189,259)	(148,865)	(46,102)	(35,676)	(31,829)	-	-
School District	400087	Turtle Lake Mercer School District #72	(1,942)	942	2,270	1,258	4,473	(1,008)	141,114	(39,634)	(38,596)	59,398	(82,678)	8,735	(30,971)	(14,307)	(5,419)	(8,675)	(2,570)	-
School District	400088	Lamoure School District #8	(898)	(1,833)	4,556	255	3,291	(465)	6,811	(603)	(81,041)	49,008	(45,057)	84,066	41,236	4,015	11,160	12,871	13,190	-
School District	400089	Divide County School Dist #1	(2,648)	(4,943)	(1,092)	(3,783)	(2,158)	1,634	(31,720)	57,933	(39,269)	69,288	45,709	(69,851)	(1,409)	6,873	2,706	(708)	(10,280)	-
School District	400090	Mott/Regent School Dist #1	1,931	2,193	511	(5,840)	(11,513)	(1,548)	(5,550)	(3,455)	4,883	6,776	91,848	(199,126)	(108,151)	(24,763)	(25,657)	(25,657)	(32,675)	-
School District	400091	United Public School District # 7	(2,320)	1,462	(585)	2,884	10,629	4,697	142,722	16,071	41,883	(112,039)	(19,026)	3,228	(33,635)	(10,098)	(16,327)	(8,236)	1,026	-
School District	400092	Kulm Public School District #7	281	160	(504)	(1,057)	2,084	1,726	27,411	(10,653)	(11,566)	8,746	(62,337)	(2,916)	(39,745)	(13,981)	(11,378)	(11,095)	(3,291)	-
School District	400093	Midway Public School District #128	(2,962)	(4,086)	6,814	(739)	(2,509)	324	3,689	(63,668)	(4,646)	(27,488)	60,266	(2,187)	12,459	(4,157)	5,567	8,445	2,604	-
School District	400094	Dunsen School District #1	(4,460)	(6,536)	(4,535)	(2,342)	(7,709)	340	(23,133)	51,890	239,818	55,880	56,810	(324,847)	(130,342)	2,912	(24,597)	(52,259)	(56,398)	-
School District	400095	Carrington School District #49	(1,975)	(1,124)	(50)	(2,806)	(1,169)	(425)	(29,707)	(31,407)	11,430	62,847	31,640	(27,701)	21,639	8,452	12,203	4,587	(3,603)	-
School District	400096	Glen Ulin Public School #48	(560)	(2,786)	(202)	725	(2,196)	2389	251	8,609	(43,007)	(9,880)	20,888	(17,287)	(13,130)	(7,261)	(4,277)	186	(1,778)	-
School District	400099	Manvel Public School	(723)	898	(975)	(299)	(167)	(326)	(3,542)	(2,169)	30,555	29,314	76,767	52,382	109,798	35,713	33,277	27,363	13,445	-
School District	400100	Maple Valley Public School District	(1,175)	(3,625)	2,188	(855)	2,659	3,830	(5,129)	51,883	(34,053)	(5,997)	1,967	(37,347)	(28,533)	(9,597)	(10,188)	(6,483)	(5,905)	-
School District	400101	North Border School District # 100	841	(5,116)	(2,097)	(2,707)	2,795	(3,093)	(26,385)	106,287	3,876	28,036	(41,985)	101,926	80,909	32,549	17,589	14,662	16,109	-
School District	400102	McKenzie City Public School #1	15,790	25,152	12,771	(18,199)	(5,939)	(8,177)	202,599	24,563	298,261	426,328	110,897	251,247	532,851	208,699	173,828	100,429	49,895	-
School District	400103	Devils Lake Public School	14,653	5,886	(982)	8,960	7,096	1,487	(59,647)	(48,854)	106,574	(185,075)	12,742	(199,686)	(162,985)	(66,587)	(47,653)	(46,557)	(32,188)	-
School District	400104	Mt Pleasant Public School Dist #4	(465)	(3,852)	(1,032)	(894)	3,023	(428)	41,617	15,307	(15,065)	8,025	13,080	71,062	66,641	17,551	17,305	18,020	13,765	-
School District	400105	Central Cass Public School District #7	3,802	389	(1,392)	(5,727)	(3,812)	(22,017)	15,314	184,796	62,819	36,504	202,615	260,089	94,282	75,708	51,900	38,195	51,900	-
School District	400106	Millnor Public School District #2	(1,438)	1,056	(1,886)	(1,101)	(935)	2,557	42,828	(36,745)	32,670	(3,345)	20,841	(37,047)	(13,414)	(3,337)	(1,050)	(3,525)	(5,302)	-
School District	400107	Maypeton Public School	4,500	5,560	1,187	3,217	(437)	(595)	(36,394)	69,204	6,744	(20,626)	3,619	17,704	20,977	13,265	1,623	2,786	3,303	-
School District	400108	Linton Public School District #36	(141)	3,839	1,818	2,582	2,161	814	32,889	(50,096)	30,079	(13,167)	(36,411)	(58,760)	(70,098)	(21,269)	(17,133)	(19,133)	(12,363)	-
School District	400109	Tioga Public School District #15	582	9,522	4,515	(3,460)	4,165	1,465	58,003	(45,972)	7,259	961	(55,937)	204,450	128,538	28,563	32,851	32,030	35,094	-
School District	400114	Zeeland Public Schools	(341)	(88)	(99)	(193)	(273)	39	427	(6,330)	2,216	1,826	22,401	(5,402)	9,830	2,853	3,604	3,228	145	-
School District	400117	Garrison Public School District #51	2,981	1,858	2,221	1,258	4,017	2,135	27,382	41,171	(19,909)	34,447	(16,687)	(50,611)	(29,090)	(2,618)	(7,340)	(9,603)	(9,529)	-
School District	400118	Kemmare Public School District #28	(1,986)	(233)	(2,212)	1,152	2,036	3,562	32,667	54,941	(24,522)	(60,618)	(15,011)	(74,121)	(90,015)	(24,711)	(30,342)	(21,371)	(13,591)	-
School District	400119	Lewis & Clark Public Schools	(585)	(1,682)	8,883	(1,26)	(4,520)	(98)	(15,070)	68,248	(105,218)	77,075	188,967	(42,710)	95,729	31,825	30,634	31,712	1,558	-
School District	400120	Sw Special Education Unit	(328)	(388)	1,868	(44)	(133)	(172)	(11,485)	24,298	(7,852)	(25,431)	1,804	404	(8,266)	(1,931)	(4,899)	(1,566)	130	-
School District	400121	North Valley Career & Technology Center	(1,851)	(271)	(546)	(397)	(393)	166	22,931	2,808	2,708	2,163	12,928	(62,874)	(40,373)	(9,335)	(9,897)	(10,289)	(10,852)	-
School District	400122	Dakota Prairie Public School	2,136	(1,641)	2,214	5,835	(2,007)	(495)	38,452	(18,711)	(21,435)	(21,347)	128,178	(807)	62,085	14,349	19,033	22,510	6,193	-
School District	400123	Beach Public School District #3	(3,566)	(1,344)	4,488	5,728	3,252	2,553	55,480	42,060	(110,254)	(90,481)	53,540	(73,769)	(82,231)	(32,667)	(29,237)	(10,176)	(10,151)	-
School District	400124	Rosette Public School	667	997	(3,352)	1,566	1,488	15	(6,293)	9,477	33,001	34,581	(15,977)	(57,810)	(29,219)	(9,955)	(5,120)	(11,814)	(11,330)	-
School District	400125	Drake Public School District	(921)	721	523	(2,668)	(1,388)	(389)	45,013	(51,287)	(371)	60,157	2,386	(68,992)	(36,345)	(10,718)	(3,338)	(9,629)	(12,660)	-
School District	400137	New Salem Almont School District #49	(291)	(3,872)	(2,110)	51	1,724	1,169	1,691	(10,829)	77,549	16,349	49,339	(26,490)	37,364	19,092	14,548	5,762	(2,038)	-
School District	400138	Max Public School	597	(1,288)	(456)	677	1,349	(70)	(1,388)	(5,904)	1,378	(32,236)	1,303	6,209	(8,324)	(4,962)	(3,990)	(632)	1,260	-
School District	400139	East Central Special Education Unit	(526)	(3,548)	(4,034)	(786)	(3,617)	2,211	59,832	54,750	27,751	15,849	30,279	(86,266)	(29,651)	2,479	(7,120)	(10,964)	(14,046)	-
School District	400140	North Sargent School District #3	(1,754)	5,125	267	(2,736)	444	(313)	22,558	(77,541)	58,758	3,950	(32,024)	6,873	(8,240)	(4,317)	1,044	(4,561)	(406)	-
School District	400141	Wapington Public School District #37	1,979	5,696	3,451	(2,897)	8,209	10,341	18,231	(88,657)	31,567	(56,370)	(89,113)	64,488	(19,572)	(16,816)	(7,786)	(4,559)	9,589	-
School District	400142	Medina Public School District #3	(897)	385	(478)	(895)	(579)	681	(8,324)	(6,058)	5,302	33,188	3,235	1,562	18,310	6,980	7,378	3,405	547	-
School District	400143	Pinegrove-Buchanan School District	(1,119)	742	(653)	4,677	(3,330)	10	(14,650)	(16,336)	21,943	(125,908)	92,267	(61,715)	(44,362)	(16,545)	(16,154)	(4,890)	(6,773)	-
School District	400144	West River Student Services	677	(883)	1,510	(272)	(1,911)	38												

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	2020	2021	2022	2023	2024	2025	Thereafter
Recognition Period		5.08	5.8568	5.5110	5.4093	5.2686	4.8974	5.08	5.8568	5.5110	5.4093	5.2686	4.8974
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share					
		Total Deferred						Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions					
		2021	2022	2023	2024	2025	Thereafter	2021	2022	2023	2024	2025	Thereafter
Political Subdivision	500002	\$ (275)	\$ 1,017	\$ 856	\$ (766)	\$ (988)	\$ (963)	\$ 1,270	\$ (21,732)	\$ 39,255	\$ (1,999)	\$ 1,967	\$ (58,409)
Political Subdivision	500003	Cass County Water Resource District											
Political Subdivision	500005	Walsh County Water Resource District	799	(221)	428	(209)	(140)	(39)	(3,161)	9,197	(2,207)	2,518	(6,183)
Political Subdivision	500005	Ramsey County Soil Conservation District	(212)	260	87	(789)	(161)	3,217	672	(2,206)	(14,542)	51,440	9,961
Political Subdivision	500006	James River Soil Conservation District	(202)	(123)	(92)	(1,43)	(96)	356	6,526	4,132	775	663	2,569
Political Subdivision	500007	Burlingame County Soil Conservation District	(898)	(238)	(712)	(2,16)	(161)	1,828	21,964	(12,467)	42,364	442	(14,161)
Political Subdivision	500008	Trail County Water Resource District	1,484	(126)	1,530	(142)	(93)	11	(1,107)	(7,470)	(40,021)	2,460	(803)
Political Subdivision	500009	Grafton Park District	1,962	597	(213)	4,216	(767)	37	(13,500)	22,989	5,658	(63,502)	93,186
Political Subdivision	500010	Cass County Soil Conservation District	(170)	(240)	(275)	(505)	135	85	(7,889)	38,531	5,042	(4,325)	(18,142)
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(481)	(760)	(2,149)	44	30	(837)	11,424	(1,830)	36,900	(2,797)	(1,210)
Political Subdivision	500016	Greater Ramsey Water District	(1,110)	(1,111)	(1,440)	1,973	(1,247)	130	(1,402)	8,837	5,659	(2,116)	57,625
Political Subdivision	500017	Carnegie Regional Library	(397)	(1)	17	242	(942)	(883)	1,348	8,844	(10,509)	1,234	31,318
Political Subdivision	500018	Griggs County Public Library	(147)	(39)	(427)	(150)	321	16	140	(1,720)	9,467	10,793	(18,270)
Political Subdivision	500019	F & T Water Supply Commerce Authority	(303)	2,982	(4,968)	(596)	(4,758)	5,660	11,950	(54,778)	63,857	(15,597)	35,387
Political Subdivision	500022	Consolidated Waste Ltd	(142)	180	(1,229)	1,784	(677)	18,214	(7,683)	10,052	2,384	(30,476)	35,041
Political Subdivision	500023	Walsh County Housing Authority	(130)	(84)	(39)	(74)	(48)	12	(658)	(2,500)	(301)	(173)	(419)
Political Subdivision	500024	Williams County Soil Conservation District	3,277	(78)	(103)	(2,282)	(2,441)	2,875	(1,868)	9,197	66,368	(49,368)	(75,016)
Political Subdivision	500025	Bowman City Park Board	(173)	(573)	95	(2,445)	1,427	659	32,351	(2,801)	(2,725)	42,770	(45,604)
Political Subdivision	500026	Williston Housing Authority	(1,755)	(221)	4,869	(616)	766	802	907	(37,363)	(81,392)	34,726	(23,352)
Political Subdivision	500030	Minot Rural Fire Department	(342)	(4,013)	(205)	(431)	(301)	552	296	37,010	12,095	5,084	6,202
Political Subdivision	500031	Central Plains Water District	1,783	910	(267)	(2,790)	(1,334)	(509)	(28,186)	(4,735)	(17,824)	31,304	24,402
Political Subdivision	500033	Ransom County Soil Cons Dist	(400)	1,578	(74)	(151)	(200)	1,101	(1,734)	(29,297)	31	980	3,747
Political Subdivision	500038	Jamestown Regional Airport	255	(151)	(25)	(10)	(10)	88	(38,217)	(13,858)	4,444	1,412	5,946
Political Subdivision	500040	Fargo Park District	(2,240)	(8,734)	(24,240)	(100,882)	(12,128)	(2,144)	17,374	109,071	549,666	283,811	241,321
Political Subdivision	500045	Dunsmuir Community Nursing Home	3,544	(14,666)	12,435	3,903	(10,146)	1,196	(48,488)	214,507	(274,092)	(25,787)	71,283
Political Subdivision	500046	Merced County Soil Conservation District	(481)	(484)	3,800	(203)	(176)	32	19,905	(13,042)	(47,488)	37,387	5,970
Political Subdivision	500049	West Fargo Park District	(4,711)	(1,965)	(3,860)	(5,122)	(2,705)	(568)	18,023	(24,717)	101,713	61,676	45,697
Political Subdivision	500053	Stutsman County Housing Authority	1,701	(232)	(227)	495	(999)	(2,767)	2,097	30,437	3,094	(5,584)	29,953
Political Subdivision	500054	Grand Forks County Water Resource District	(161)	279	715	(1,39)	(89)	13	(792)	(6,848)	(13,733)	12,161	(1,948)
Political Subdivision	500055	Southeast Region Career & Technology Center	(411)	(111)	(125)	(490)	(208)	1,543	(80)	(7,455)	1,347	29,843	1,036
Political Subdivision	500056	Cavalier County Job Development Authority	(205)	207	(61)	(118)	(78)	20	826	(2,823)	896	1,076	128
Political Subdivision	500057	Barnes County Soil Conservation District	(496)	(158)	2,508	(188)	(128)	31	3,106	10,080	(45,921)	1,884	2,141
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(218)	(57)	3,377	3,377	3,461	3,546	(884)	(3,161)	(37,261)	-	-
Political Subdivision	500061	Ward County Water Resource District	(140)	(41)	(45)	(86)	(37)	15	4,498	(2,351)	(353)	211	(268)
Political Subdivision	500062	Southern Water Authority	21,478	(2,165)	(4,463)	18,417	(17,996)	7,624	126,510	217,654	109,684	(82,733)	(12,459)
Political Subdivision	500068	Burlingame County Council On Aging	(487)	(3,863)	1,277	(4,839)	(489)	3,598	4,485	(12,234)	82,775	7,545	28,230
Political Subdivision	500072	Ward County Park District	328	(3,581)	8,130	(1,423)	4,570	(2,837)	6,274	126,284	136,384	108,069	(489)
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(437)	(935)	123	(271)	(196)	(2,123)	(561)	(2,669)	(838)	2,230	2,607
Political Subdivision	500081	Ramsey County Housing Authority	(916)	(1,235)	499	(1,797)	(147)	3,300	11,571	191	11,376	(12,408)	6,179
Political Subdivision	500082	Grand Forks Public Library	(2,343)	(856)	(2,350)	(6,495)	15	58,441	(2,493)	30,223	1,940	29,177	3,390
Political Subdivision	500084	Kettle County Soil Conservation District	33	(50)	(99)	15	(73)	(102)	(4,468)	(500)	926	(1,961)	2,514
Political Subdivision	500085	Jamestown Parks And Recreation District	(702)	(963)	(4,772)	(1,035)	(1,921)	19,995	24,561	136,351	224,193	70,064	124,654
Political Subdivision	500091	Ramsey County Water Resource District	(80)	80	(40)	(268)	(49)	(12)	501	(1,206)	10,283	1,634	(81)
Political Subdivision	500107	Grand Forks & Grand Forks Metropolitan Planning	742	(864)	(144)	(791)	(524)	1,950	(26,755)	30,577	17,686	(9,409)	(116)
Political Subdivision	500108	North Dakota Firefighters Association	(811)	(221)	4,487	(2,236)	(281)	71	1,610	(9,477)	(51,734)	30,054	21,483
Political Subdivision	500109	James River Valley Library System	1,493	(1,139)	1,287	(596)	611	(12,102)	20,177	38,370	(21,563)	4,085	6,877
Political Subdivision	500110	Grand Forks Park District	(644)	13,520	1,764	(1,779)	(438)	8,226	184,482	(45,817)	75,777	130,031	83,051
Political Subdivision	500111	McIntosh County Housing Authority	(167)	(45)	(50)	(89)	(59)	1,945	(2,867)	(1,250)	(358)	(1,720)	(43)
Political Subdivision	500112	Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-
School District	500113	Londree Special Education Unit	(313)	(1,044)	(115)	(220)	(44)	5,063	3,703	3,250	5,930	1,605	(1,617)
School District	500114	Roughrider Education Service Program (RESP)	(190)	112	(46)	156	(45)	1,885	16,509	(9,109)	(1,009)	(1,522)	(2,234)
Political Subdivision	500115	Agassiz Water Users District	-	-	-	-	-	-	-	-	-	-	-
Political Subdivision	500116	Western Area Water Supply Authority	(4,641)	(2,796)	2,835	9,406	4,787	21,588	290,561	76,629	(7,625)	(82,474)	93,865
Political Subdivision	500118	Crosby Park District	-	-	8,501	2,745	(1,807)	2,654	-	64,474	(38,993)	35,678	(41,499)
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	216	(1,781)	(2,541)	1,407	(223)	60	21,840	30,577	(8,559)	(22,404)	34,363
Political Subdivision	500121	Devils Lake Park Board	(582)	(4,927)	(490)	(12,99)	(2,689)	157	101,274	159,265	5,538	(13,600)	(15,938)
Political Subdivision	500122	North Central Soil Conservation District	-	(4,918)	1,863	(553)	(1,433)	(1,132)	-	61,624	(14,628)	3,047	13,931
Political Subdivision	500125	Wahpeton Park Board	-	-	(22,733)	(1,867)	654	2,291	-	413,844	(8,497)	(14,398)	48,151
Political Subdivision	500126	City Of Bismarck Park Board	-	-	-	(1,969)	95	832	-	-	-	126,946	(3,865)
Political Subdivision	500128	Lagan County Soil Conservation District	-	-	-	-	(2,990)	(61)	-	-	-	64,723	(534)
Political Subdivision	500129	Park District - City of New Rockford	-	-	-	-	(773)	19	-	-	-	56,391	(7,244)
Political Subdivision	500131	Minot Park District	-	-	-	-	(26,169)	(16,214)	-	-	-	539,102	732,158
Political Subdivision	500132	Volley City Park District	-	-	-	-	-	156	-	-	-	342,548	86,487
Political Subdivision	500142	Bismarck Rural Fire Protection	(14,689)	5,529	(6,40)	(1,344)	(15,943)	7,905	47,560	12,096	14,619	(574,210)	-
Political Subdivision	500059	Trail Rural Water District	2,326	(152)	385	(61)	8,103	-	(47,459)	39,507	12,419	20,562	(145,587)
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	-	(73)	(196)	438	-	-	-	42,844	22,702
State	030500	Tobacco Prevention/Control Committee	(6,768)	(5,579)	46,838	-	-	-	227,235	44,810	(545,132)	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	-	-	-	(757)	81	-	-	-	21,914	(26,532)	-
Political Subdivision	500127	Bismarck County Water Resource District	-	-	-	-	4,035	-	-	-	-	2,503	766
City	200079	City of Scanton	2,051	-	-	-	-	-	(47,545)	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	4,747	-	-	-	-	-	(70,093)	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	-	(3,246)	-	-	-	-	-	-	-	-	-
Total Main System		\$ (99,446)	\$ (714,032)	\$ 738,712	\$ (2,188,181)	\$ 1,430,487	\$ 736,869	\$ (52)	\$ (86)	\$ (43)	\$ 51	\$ (70)	\$ 76

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
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*

Judges

		During Year Ending Recognition Period	2015	2016	2017	2018	2019	2020	2015	2016	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
			3.38	3.92	4.3761	4.4649	4.3537	4.4255	3.38	3.92	4.3761	4.4649	4.3537	4.4255							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter
State	018000	ND Supreme Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (95,949)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,268)	\$ (21,681)	\$ (21,681)	\$ (21,681)	\$ (9,225)	\$ -	\$ -
Total Judges System			\$ -	\$ -	\$ -	\$ -	\$ -	\$ (95,949)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74,268)	\$ (21,681)	\$ (21,681)	\$ (21,681)	\$ (9,225)	\$ -	\$ -

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.

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	2020	2015	2016	2017	2018	2019	2020	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	6.1352	5.97	5.8647	5.7816	5.8355	5.9581	6.1352								
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter	
City	200010	City Of Cavalier	\$ 3,945	\$ 1,496	\$ 2,479	\$ 945	\$ (1,688)	\$ (158)	\$ (31,598)	\$ (7,686)	\$ (7,646)	\$ (631)	\$ (8,065)	\$ (9,383)	\$ (16,819)	\$ (4,947)	\$ (3,835)	\$ (3,148)	\$ (3,123)	\$ (1,555)	\$ (211)
City	200016	City Of Ellendale	1,136	1,119	(638)	533	409	(887)	(17,507)	(2,771)	329	(3,339)	(3,149)	(1,974)	(5,916)	(1,702)	(1,450)	(1,327)	(906)	(466)	(65)
City	200028	City Of Thompson	3,746	4,328	(813)	797	(145)	(65)	(28,516)	-	8,898	(1,606)	(1,567)	(1,093)	632	1,421	480	(590)	(466)	(189)	(24)
City	200029	City Of Williston	11,400	23,445	17,579	(21,355)	13,782	(135,941)	(22,058)	(254,880)	(24,029)	740,973	(48,529)	229,828	369,057	97,547	131,918	112,504	9,716	15,303	2,069
City	200030	City Of Bowman	(1,787)	3,357	1,904	(523)	912	5,480	8,413	(36,119)	(8,117)	737	(2,208)	(17,485)	(17,550)	(8,045)	(2,976)	(2,146)	(2,163)	(1,957)	(263)
City	200070	City Of Powers Lake	(1,127)	2,355	(1,483)	352	1,685	(1,893)	22,179	(25,619)	(393)	(7,227)	(13,865)	8,548	(9,869)	(5,891)	(2,389)	(1,944)	(875)	1,085	145
City	200085	City of Lincoln	-	-	-	-	-	(17,494)	-	-	-	-	-	80,176	52,465	10,217	10,217	10,217	10,217	10,217	1,380
City	200089	City of Surrey	-	-	-	-	-	(16,547)	-	-	-	-	-	42,844	22,011	4,286	4,286	4,286	4,286	4,286	581
City	200094	City of West Fargo	-	-	-	-	(145,777)	(26,321)	-	-	-	-	805,919	(72,374)	355,940	94,710	94,710	94,710	90,070	(16,087)	(2,173)
City	200103	City Of Burlington	1,163	2,307	(686)	728	554	(1,949)	(14,103)	(6,694)	(237)	(2,235)	(5,960)	(4,355)	(10,532)	(3,000)	(2,317)	(2,152)	(1,899)	(1,028)	(136)
County	300001	Adams County	5,016	1,879	(1,374)	672	7,083	(1,375)	(13,559)	2,977	801	(3,026)	(28,049)	1,111	(14,753)	(3,348)	(4,041)	(3,901)	(3,414)	(43)	(6)
County	300003	Benson County	(15,940)	3,566	(1,116)	(600)	2,313	1,894	76,576	(32,833)	1,164	(7,864)	(6,397)	(12,809)	(20,267)	(8,222)	(3,909)	(3,678)	(2,438)	(1,779)	(241)
County	300006	Bowman County	(1,947)	2,840	(1,350)	178	(1,624)	2,381	11,770	(39,436)	(139)	(25,022)	5,343	(16,524)	(27,293)	(11,592)	(6,137)	(5,240)	(1,706)	(2,305)	(313)
County	300009	Cass County	-	(298,174)	(28,416)	38,267	45,569	(53,797)	-	1,616,455	(11,078)	(240,993)	(230,622)	(226,921)	(274,205)	75,985	(116,894)	(105,840)	(75,513)	(45,755)	(6,188)
County	300013	Dunn County	(6,072)	32,465	(348)	(9,904)	21,640	(5,029)	129,047	(161,946)	(15,370)	(10,859)	(38,905)	(34,828)	(78,852)	(34,762)	(15,075)	(12,367)	(9,271)	(6,496)	(881)
County	300016	Foster County	-	-	-	-	(11,362)	(1,850)	-	-	-	-	36,514	(1,488)	13,916	3,677	3,677	3,677	3,503	(544)	(74)
County	300020	Griggs County	2,216	1,761	(871)	153	(181)	(1,484)	(38,297)	(16,293)	(540)	(8,725)	(4,520)	(3,095)	(13,699)	(5,390)	(3,196)	(2,762)	(1,502)	(746)	(103)
County	300027	Mckenzie County	23,193	25,273	(41,415)	(4,675)	18,376	(46,953)	228,067	11,020	70,684	58,505	(53,216)	48,597	18,759	14,061	7,601	2,125	(5,332)	268	36
County	300028	McLean County	8,374	15,276	(3,630)	3,394	5,274	(10,431)	(15,078)	(115,578)	27,710	(20,931)	(38,814)	(12,082)	(57,015)	(22,925)	(9,048)	(11,810)	(9,064)	(3,669)	(499)
County	300044	Slope County	(1,000)	2,284	3,814	4,853	777	(1,051)	18,992	(19,971)	(9,748)	(3,058)	(2,633)	(1,621)	(7,031)	(4,074)	(1,240)	(493)	(732)	(436)	(56)
County	300045	Stark County	21,264	32,021	5,566	14,819	6,488	(19,671)	(93,393)	(117,516)	(16,083)	(76,928)	(47,876)	16,588	(76,100)	(32,517)	(19,515)	(16,344)	(7,156)	(503)	(65)
County	300048	Towner County	-	-	-	-	-	(16,057)	-	-	-	-	-	71,266	46,210	8,999	8,999	8,999	8,999	8,999	1,215
County	300051	Ward County	9,950	110,261	15,474	(18,525)	8,950	(727)	(148,385)	(219,327)	9,995	(101,586)	(240,805)	(422)	(221,582)	(71,360)	(56,239)	(56,297)	(37,472)	(187)	(27)
County	300052	Wells County	-	-	-	-	(10,610)	-	-	-	-	-	-	48,974	32,111	6,253	6,253	6,253	6,253	6,253	846
County	300053	Williams County	(10,507)	63,981	35,459	(14,506)	57,253	(52,151)	88,355	(441,409)	4,362	(163,347)	(46,855)	(23,033)	(185,816)	(89,749)	(35,603)	(35,973)	(10,582)	(12,255)	(1,654)
Political Subdivision	500041	Bismarck Rural Fire Protection	-	-	-	-	(49,487)	(5,640)	-	-	-	-	157,892	(8)	67,288	17,274	17,274	17,274	16,509	(921)	(122)
State	012500	Attorney General's Office	(12,896)	58,880	(4,344)	16,890	8,565	(75,517)	(160,908)	(349,178)	(39,926)	(102,860)	(141,370)	(100,809)	(334,030)	(116,222)	(71,747)	(63,340)	(50,095)	(28,740)	(3,886)
State of ND	054000	Adjutant General ND National Guard	(284)	8,241	(3,952)	(1,307)	2,363	(11,913)	-	216,802	9,364	(19,978)	(42,263)	(7,629)	(18,356)	20,585	(12,797)	(12,927)	(9,600)	(3,185)	(432)
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	-	-	4,422	-	-	-	-	-	-	-	2,938	742	742	742	712	-	-
Total Public Safety with Prior Main System Service System		\$ 39,843	\$ 98,961	\$ (8,161)	\$ 11,186	\$ (3,849)	\$ (505,756)	\$ (3)	\$ (2)	\$ 1	\$ -	\$ -	\$ (1)	\$ (408,358)	\$ (67,989)	\$ (82,251)	\$ (81,492)	\$ (83,044)	\$ (82,435)	\$ (11,147)	

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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		2015	2016	2017	2018	2019	2020	2015	2016	2017	2018	2019	2020	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
		6.53	5.4025	4.8165	4.7417	5.3789	5.6463	6.53	5.4025	4.8165	4.7417	5.3789	5.6463							
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2021	2022	2023	2024	2025	Thereafter
City	200007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,631)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,559)	\$ (22,374)	\$ (4,816)	\$ (4,816)	\$ (4,816)	\$ (4,816)	\$ (3,110)	\$ -
City	200027	-	-	(14,080)	2,663	24,863	(28,551)	-	-	(87,986)	9,472	35,306	15,420	14,065	(5,900)	10,742	8,843	1,896	(1,516)	-
City	200043	-	-	-	-	(80,964)	(34,785)	-	-	-	-	(348,776)	11,277	(289,297)	(84,057)	(84,057)	(84,057)	(34,433)	(2,693)	-
City	200097	4,910	(101)	1,401	(1,734)	9,726	(9,695)	(11,430)	691	9,640	(23,460)	63,187	2,410	31,937	8,336	8,323	12,265	3,848	(835)	-
City	200118	(137)	435	(286)	73	694	(738)	(1,858)	821	420	(970)	4,006	419	2,320	590	677	818	274	(39)	-
City	200126	-	-	-	-	-	(4,031)	-	-	-	-	-	(4,742)	(7,219)	(1,554)	(1,554)	(1,554)	(1,554)	(1,003)	-
County	300002	(1,422)	(3,711)	(5,212)	198	10,582	(8,090)	4,331	2,180	12,137	(3,780)	68,137	(4,779)	38,837	12,896	11,794	12,356	3,265	(1,474)	-
County	300030	2,962	6,907	23,679	2,096	31,004	(21,493)	7,408	(3,042)	52,993	21,837	148,165	(3,010)	115,309	48,148	32,715	28,970	8,279	(2,803)	-
County	300040	1,584	(3,518)	(2,125)	(2,688)	7,823	(5,955)	1,550	(649)	12,797	(3,100)	57,244	4,226	39,075	12,320	10,887	11,791	4,276	(199)	-
County	300041	-	-	-	-	(7,667)	(2,828)	-	-	-	-	(27,269)	(662)	(24,818)	(7,113)	(7,113)	(7,113)	(3,079)	(400)	-
Total Public Safety without Prior Main System Service		\$ 7,897	\$ 12	\$ 3,377	\$ 608	\$ (3,939)	\$ (122,897)	\$ 1	\$ 1	\$ 1	\$ (1)	\$ -	\$ -	\$ (102,165)	\$ (21,150)	\$ (22,402)	\$ (22,497)	\$ (22,044)	\$ (14,072)	\$ -
System		\$ 7,897	\$ 12	\$ 3,377	\$ 608	\$ (3,939)	\$ (122,897)	\$ 1	\$ 1	\$ 1	\$ (1)	\$ -	\$ -	\$ (102,165)	\$ (21,150)	\$ (22,402)	\$ (22,497)	\$ (22,044)	\$ (14,072)	\$ -

*Based on a measurement date of June 30, 2020. Will be used for fiscal year ending June 30, 2021.
The sum of the values by employer differ from the System totals due to rounding.

SECTION F

GLOSSARY OF TERMS

Glossary of Terms

<i>Accrued Service</i>	Service credited under the system which was rendered before the date of the actuarial valuation.
<i>Actuarial Accrued Liability (AAL)</i>	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."
<i>Actuarial Assumptions</i>	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.
<i>Actuarial Cost Method</i>	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."
<i>Actuarial Equivalent</i>	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.
<i>Actuarial Gain (Loss)</i>	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.
<i>Actuarial Present Value (APV)</i>	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.
<i>Actuarial Valuation</i>	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.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	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

<i>Amortization Method</i>	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).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	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.
<i>Covered-Employee Payroll</i>	The payroll of employees that are provided with pensions through the pension plan.
<i>Deferred Inflows and Outflows</i>	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.
<i>Deferred Retirement Option Program (DROP)</i>	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.
<i>Discount Rate</i>	<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">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; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

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.

Fiduciary Net Position

The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Long-Term Expected Rate of Return

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.

Money-Weighted Rate of Return

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.

Multiple-Employer Defined Benefit Pension Plan

A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.

Municipal Bond Rate

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.

Net Pension Liability (NPL)

The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.

Non-Employer Contributing Entities

Non-employer contributing entities are entities that make contributions to a pension plan that is used 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.

Normal Cost

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

<i>Other Postemployment Benefits (OPEB)</i>	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.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<i>Total Pension Expense</i>	<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">1. Service Cost2. Interest on the Total Pension Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. Pension Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
<i>Total Pension Liability (TPL)</i>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<i>Valuation Assets</i>	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.