

North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68
Accounting and Financial Reporting for
Pensions for June 30, 2023





December 21, 2023

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, 2023, 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, and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

The signing actuaries are independent of the plan sponsor.

Bonita J. Wurst and Abra D. 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

By _____
Bonita J. Wurst, ASA, EA, MAAA, FCA
Senior Consultant

By _____
Abra D. Hill, ASA, MAAA, FCA
Consultant

cc: Ms. Rebecca Fricke, NDPERS
Mr. Derrick Hohbein, NDPERS



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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2023 actuarial valuation report.



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SECTION A



EXECUTIVE SUMMARY

Executive Summary As of June 30, 2023

Actuarial Valuation Date	July 1, 2023
Measurement Date of the Net Pension Liability	July 1, 2023
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2023
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2024

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	14,755	66	158	18	14,997
- Inactive, Nonretired Members	16,914	3	499	186	17,602
- Active Members	23,678	57	1,044	240	25,019
- Total	55,347	126	1,701	444	57,618
Covered Payroll	\$ 1,222,870,520	\$ 8,954,748	\$ 71,555,079	\$ 14,895,770	\$ 1,318,276,116
Net Pension Liability					
Total Pension Liability	\$ 5,559,270,755	\$ 59,565,058	\$ 187,025,504	\$ 22,264,260	\$ 5,828,125,577
Plan Fiduciary Net Position	3,631,018,404	66,078,134	126,443,916	20,400,288	3,843,940,742
Net Pension Liability	\$ 1,928,252,351	\$ (6,513,076)	\$ 60,581,588	\$ 1,863,972	\$ 1,984,184,835
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	65.31 %	110.93 %	67.61 %	91.63 %	65.96 %
Net Pension Liability as a Percentage of Covered Payroll	157.68 %	(72.73)%	84.66 %	12.51 %	150.51 %
Development of the Single Discount Rate					
Single Discount Rate, Beginning of Year	5.10 %	5.10 %	5.10 %	5.10 %	5.10 %
Single Discount Rate, End of Year	6.50 %	6.50 %	6.50 %	6.50 %	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %	6.50 %	6.50 %	6.50 %	6.50 %
Long-Term Municipal Bond Rate*	3.86 %	3.86 %	3.86 %	3.86 %	3.86 %
Last year ending June 30 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123	2123	2123	2123	2123
Total Pension Expense	\$ 158,294,423	\$ 2,930,281	\$ 33,756,800	\$ 2,090,623	\$ 197,072,127

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses	Main System	Judges	Public Safety		Total PERS**
			with Prior Main System Service	without Prior Main System Service	
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 62,770,914	\$ 97,644	\$ 23,209,098	\$ 782,044	\$ 86,859,700
Changes in assumptions	1,063,260,920	6,875,157	53,328,699	6,076,555	1,129,541,331
Net difference between projected and actual earnings on pension plan investments	50,593,852	1,457,418	3,099,494	457,003	55,607,767
Total	\$ 1,176,625,686	\$ 8,430,219	\$ 79,637,291	\$ 7,315,602	\$ 1,272,008,798
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 10,634,184	\$ 473,576	\$ 208,646	\$ 267,380	\$ 11,583,786
Changes in assumptions	1,463,592,493	10,118,106	73,333,798	7,894,700	1,554,939,097
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 1,474,226,677	\$ 10,591,682	\$ 73,542,444	\$ 8,162,080	\$ 1,566,522,883

*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 30, 2023. 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, 2023.

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, 2023 and a measurement date of July 1, 2023.

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 6.50%; the municipal bond rate is 3.86% (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 6.50%.

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.

Statement of Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2023

A. Expense	Main System	Judges	Public Safety		Total PERS
			with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 205,855,880	\$ 2,915,587	\$ 13,069,595	\$ 2,944,020	\$ 224,785,082
2. Interest on the Total Pension Liability	321,127,999	3,337,703	10,071,036	1,267,421	335,804,159
3. Current-Period Benefit Changes	(25,881,166)	-	16,742,239	-	(9,138,927)
4. Employee Contributions (made negative for addition here) ¹	(93,137,842)	(711,890)	(3,849,469)	(859,961)	(98,559,162)
5. Projected Earnings on Plan Investments (made negative for addition here)	(221,348,405)	(4,023,683)	(7,420,315)	(1,175,844)	(233,968,247)
6. Pension Plan Administrative Expense	2,552,994	11,044	82,419	23,627	2,670,084
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	193,142	-	(204,027)	-	(10,885)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(40,701,911)	948,466	4,378,600	(233,812)	(35,608,657)
9. Recognition of Outflow (Inflow) of Resources due to Assets	9,633,732	453,054	886,722	125,172	11,098,680
10. Total Pension Expense	\$ 158,294,423	\$ 2,930,281	\$ 33,756,800	\$ 2,090,623	\$ 197,072,127

¹ Includes repurchases of service credit.
Numbers may not add due to rounding.



Statement of Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2023

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

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

	Main System	Judges	Public Safety	
			with Prior Main Service System	without Prior Main Service System
1. Expected remaining service lives of all active employees in the plan*	246,540	510	10,408	2,265
2. Total plan membership (active employees and inactive employees)	55,347	126	1,701	444
3. Average of the expected remaining service lives (1./2.)	4.4544	4.0502	6.1187	5.1014

** 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 the 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, 2023

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	\$ 86,859,700	\$ 11,583,786	\$ 75,275,914
2. Assumption Changes	1,129,541,331	1,554,939,097	(425,397,766)
3. Net Difference between projected and actual earnings on pension plan investments	55,607,767	-	55,607,767
4. Total	\$ 1,272,008,798	\$ 1,566,522,883	\$ (294,514,085)

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
2024	\$ 8,946,143
2025	(218,189,252)
2026	32,747,970
2027	(113,807,846)
2028	(3,401,136)
Thereafter	(809,964)
Total	\$ (294,514,085)

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, 2023

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	\$ 62,770,914	\$ 10,634,184	\$ 52,136,730
2. Assumption Changes	1,063,260,920	1,463,592,493	(400,331,573)
3. Net Difference between projected and actual earnings on pension plan investments	50,593,852	-	50,593,852
4. Total	\$ 1,176,625,686	\$ 1,474,226,677	\$ (297,600,991)

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
2024	\$ 4,941,924
2025	(223,050,112)
2026	31,910,500
2027	(111,403,303)
2028	-
Thereafter	-
Total	\$ (297,600,991)

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	\$ 97,644	\$ 473,576	\$ (375,932)
2. Assumption Changes	6,875,157	10,118,106	(3,242,949)
3. Net Difference between projected and actual earnings on pension plan investments	1,457,418	-	1,457,418
4. Total	\$ 8,430,219	\$ 10,591,682	\$ (2,161,463)

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
2024	\$ (751,164)
2025	(716,962)
2026	(409,955)
2027	(283,382)
2028	-
Thereafter	-
Total	\$ (2,161,463)



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, 2023

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	\$ 23,209,098	\$ 208,646	\$ 23,000,452
2. Assumption Changes	53,328,699	73,333,798	(20,005,099)
3. Net Difference between projected and actual earnings on pension plan investments	3,099,494	-	3,099,494
4. Total	\$ 79,637,291	\$ 73,542,444	\$ 6,094,847

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
2024	\$ 4,730,677
2025	5,991,622
2026	1,360,307
2027	(1,880,227)
2028	(3,297,568)
Thereafter	(809,964)
Total	\$ 6,094,847

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	\$ 782,044	\$ 267,380	\$ 514,664
2. Assumption Changes	6,076,555	7,894,700	(1,818,145)
3. Net Difference between projected and actual earnings on pension plan investments	457,003	-	457,003
4. Total	\$ 7,315,602	\$ 8,162,080	\$ (846,478)

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
2024	\$ 24,706
2025	(413,800)
2026	(112,882)
2027	(240,934)
2028	(103,568)
Thereafter	-
Total	\$ (846,478)



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 (2024-2029)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029		
2015	\$ 4,395,805	Varies by Plan	\$ -	\$ 4,395,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	(7,658,109)	Varies by Plan	-	(7,658,109)	-	-	-	-	-	-	-	-	-	-
2017	(3,612,020)	Varies by Plan	-	(3,488,380)	(123,640)	-	-	-	-	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	-	(48,567,672)	(11,944,987)	(4,833,137)	-	-	-	-	-	-	-	-
2019	(210,895,384)	Varies by Plan	(10,882,255)	(120,047,808)	(40,015,936)	(39,949,385)	(10,882,255)	-	-	-	-	-	-	-
2020	17,186,876	Varies by Plan	3,269,344	6,958,766	3,479,383	3,479,383	3,073,246	176,203	19,895	-	-	-	-	-
2021	47,335,729	Varies by Plan	24,117,763	7,739,322	7,739,322	7,739,322	7,739,322	7,084,129	5,376,059	3,918,253	-	-	-	-
2022	3,714,515	Varies by Plan	2,158,293	778,111	778,111	778,111	778,111	507,430	79,270	15,371	-	-	-	-
2023	72,722,916	Varies by Plan	56,612,769	-	-	16,110,147	16,110,147	16,110,147	16,110,147	7,711,176	511,806	59,346	-	-
Total			75,275,914	(160,668,076)	(40,087,747)	16,818,571	24,148,590	22,013,531	11,708,699	527,177	59,346	-	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from changes in assumptions										
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029		
2015	\$ (76,149,640)	Varies by Plan	\$ -	\$ (76,149,640)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	108,139,418	Varies by Plan	-	108,139,418	-	-	-	-	-	-	-	-	-	-
2017	741,491,982	Varies by Plan	-	673,037,903	68,454,079	-	-	-	-	-	-	-	-	-
2018	125,224,437	Varies by Plan	-	92,637,224	23,037,121	9,550,092	-	-	-	-	-	-	-	-
2019	(464,473,143)	Varies by Plan	(24,616,637)	(264,262,509)	(88,087,503)	(87,506,494)	(24,616,637)	-	-	-	-	-	-	-
2020	1,859,558,804	Varies by Plan	348,567,264	755,495,770	377,747,885	377,747,885	338,190,030	9,236,769	1,140,465	-	-	-	-	-
2021	(1,743,329,166)	Varies by Plan	(649,735,113)	(364,531,351)	(364,531,351)	(364,531,351)	(364,531,351)	(268,750,623)	(9,811,174)	(6,641,965)	-	-	-	-
2022	1,375,418,631	Varies by Plan	780,974,067	-	297,222,282	297,222,282	297,222,282	297,222,282	174,284,630	8,734,195	3,510,678	-	-	-
2023	(1,132,002,859)	Varies by Plan	(880,587,347)	-	-	(251,415,512)	(251,415,512)	(251,415,512)	(251,415,512)	(118,032,510)	(7,438,991)	(869,310)	-	-
Total			(425,397,766)	924,366,815	313,842,513	(18,933,098)	(5,151,188)	(213,707,084)	(85,801,591)	(115,940,280)	(3,928,313)	(869,310)	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments										
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029		
2015	\$ 101,333,015	5.0000	\$ -	\$ 101,333,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	179,943,347	5.0000	-	179,943,347	-	-	-	-	-	-	-	-	-	-
2017	(118,296,196)	5.0000	-	(118,296,196)	-	-	-	-	-	-	-	-	-	-
2018	(38,017,285)	5.0000	-	(30,413,828)	(7,603,457)	-	-	-	-	-	-	-	-	-
2019	69,099,597	5.0000	-	41,459,757	13,819,919	13,819,921	-	-	-	-	-	-	-	-
2020	129,547,591	5.0000	25,909,519	51,819,036	25,909,518	25,909,518	25,909,519	-	-	-	-	-	-	-
2021	(625,833,949)	5.0000	(250,333,579)	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,789)	-	-	-	-	-	-
2022	530,561,469	5.0000	318,336,881	-	106,112,294	106,112,294	106,112,294	106,112,294	106,112,293	-	-	-	-	-
2023	(47,881,317)	5.0000	(38,305,054)	-	(9,576,263)	(9,576,263)	(9,576,263)	(9,576,263)	(9,576,263)	(9,576,265)	-	-	-	-
Total			55,607,767	100,678,341	13,071,484	11,098,680	(2,721,240)	(28,630,758)	96,536,030	(9,576,265)	-	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from All Sources										
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029		
2015	\$ 29,579,180	Varies by Type	\$ -	\$ 29,579,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	280,424,656	Varies by Type	-	280,424,656	-	-	-	-	-	-	-	-	-	-
2017	619,583,766	Varies by Type	-	551,253,327	68,330,439	-	-	-	-	-	-	-	-	-
2018	21,861,356	Varies by Type	-	13,655,724	3,488,677	4,716,955	-	-	-	-	-	-	-	-
2019	(606,268,930)	Varies by Type	(35,498,892)	(342,850,560)	(114,283,520)	(113,635,958)	(35,498,892)	-	-	-	-	-	-	-
2020	2,006,293,271	Varies by Type	377,746,127	814,273,572	407,136,786	407,136,786	367,172,795	9,412,972	1,160,360	-	-	-	-	-
2021	(2,321,827,386)	Varies by Type	(875,950,929)	(481,958,819)	(481,958,819)	(481,958,819)	(481,958,819)	(386,833,283)	(4,435,115)	(2,723,712)	-	-	-	-
2022	1,909,694,615	Varies by Type	1,101,469,241	-	404,112,687	404,112,687	404,112,687	280,904,353	8,813,465	3,526,049	-	-	-	-
2023	(1,107,161,260)	Varies by Type	(862,279,632)	-	-	(244,881,628)	(244,881,628)	(244,881,628)	(244,881,628)	(119,897,599)	(6,927,185)	(809,964)	-	-
Total			(294,514,085)	864,377,080	286,826,250	(24,509,977)	8,946,143	(218,189,252)	32,747,970	(113,807,846)	(3,401,136)	(809,964)	-	-



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 (2024-2028)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ 4,235,236	5.9800	\$ -	\$ 4,235,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	(10,881,976)	5.8568	-	(10,881,976)	-	-	-	-	-	-	-	-	-
2017	(812,730)	5.5110	-	(737,370)	(75,360)	-	-	-	-	-	-	-	-
2018	(63,290,278)	5.4093	-	(46,801,084)	(11,700,271)	(4,788,923)	-	-	-	-	-	-	-
2019	(208,589,919)	5.2686	(10,634,184)	(118,773,441)	(39,591,147)	(39,591,147)	(10,634,184)	-	-	-	-	-	-
2020	15,384,504	4.8974	2,819,056	6,282,724	3,141,362	3,141,362	2,819,056	-	-	-	-	-	-
2021	11,275,311	4.7334	4,129,089	2,382,074	2,382,074	2,382,074	2,382,074	1,747,015	-	-	-	-	-
2022	3,264,874	4.5782	1,838,604	-	713,135	713,135	713,135	713,135	412,334	-	-	-	-
2023	69,611,818	4.4544	53,984,165	-	-	15,627,653	15,627,653	15,627,653	15,627,653	7,101,206	-	-	-
Total			52,136,730	(164,293,837)	(45,130,207)	(22,515,846)	10,907,734	18,087,803	16,039,987	7,101,206	-	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ (72,748,598)	5.9800	\$ -	\$ (72,748,598)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	108,344,338	5.8568	-	108,344,338	-	-	-	-	-	-	-	-	-
2017	718,062,723	5.5110	-	651,481,330	66,581,393	-	-	-	-	-	-	-	-
2018	121,297,818	5.4093	-	89,695,760	22,423,940	9,178,118	-	-	-	-	-	-	-
2019	(449,416,313)	5.2686	(22,911,823)	(255,902,694)	(85,300,898)	(85,300,898)	(22,911,823)	-	-	-	-	-	-
2020	1,783,984,276	4.8974	326,897,432	728,543,422	364,271,711	364,271,711	326,897,432	-	-	-	-	-	-
2021	(1,661,610,969)	4.7334	(608,492,088)	(351,039,627)	(351,039,627)	(351,039,627)	(351,039,627)	(257,452,461)	-	-	-	-	-
2022	1,307,586,426	4.5782	736,363,488	-	285,611,469	285,611,469	285,611,469	285,611,469	165,140,550	-	-	-	-
2023	(1,073,095,420)	4.4544	(832,188,582)	-	-	(240,906,838)	(240,906,838)	(240,906,838)	(240,906,838)	(109,468,068)	-	-	-
Total			(400,331,573)	898,373,931	302,547,988	(18,186,065)	(2,349,387)	(212,747,830)	(75,766,288)	(109,468,068)	-	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ 98,213,520	5.0000	\$ -	\$ 98,213,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	173,740,466	5.0000	-	173,740,466	-	-	-	-	-	-	-	-	-
2017	(113,671,753)	5.0000	-	(113,671,753)	-	-	-	-	-	-	-	-	-
2018	(36,432,804)	5.0000	-	(29,146,244)	(7,286,560)	-	-	-	-	-	-	-	-
2019	66,250,781	5.0000	-	39,750,468	13,250,156	-	-	-	-	-	-	-	-
2020	123,868,297	5.0000	24,773,661	49,547,318	24,773,659	24,773,659	24,773,661	-	-	-	-	-	-
2021	(600,134,436)	5.0000	(240,053,775)	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,888)	-	-	-	-	-
2022	503,366,208	5.0000	302,019,724	-	100,673,242	100,673,242	100,673,242	100,673,242	100,673,240	-	-	-	-
2023	(45,182,197)	5.0000	(36,145,758)	-	-	(9,036,439)	(9,036,439)	(9,036,439)	(9,036,439)	(9,036,441)	-	-	-
Total			50,593,852	98,406,888	11,383,610	9,633,732	(3,616,423)	(28,390,085)	91,636,801	(9,036,441)	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ 29,700,158	Varies by Type	\$ -	\$ 29,700,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	271,202,828	Varies by Type	-	271,202,828	-	-	-	-	-	-	-	-	-
2017	603,578,240	Varies by Type	-	537,072,207	66,506,033	-	-	-	-	-	-	-	-
2018	21,574,736	Varies by Type	-	13,748,432	3,437,109	4,389,195	-	-	-	-	-	-	-
2019	(591,755,451)	Varies by Type	(33,546,007)	(334,925,667)	(111,641,889)	(111,641,888)	(33,546,007)	-	-	-	-	-	-
2020	1,923,237,077	Varies by Type	354,490,149	784,373,464	392,186,732	392,186,732	354,490,149	-	-	-	-	-	-
2021	1,923,237,077	Varies by Type	(844,416,774)	(468,684,440)	(468,684,440)	(468,684,440)	(468,684,440)	(375,732,334)	-	-	-	-	-
2022	(2,250,470,094)	Varies by Type	1,040,221,816	-	386,997,846	386,997,846	386,997,846	386,997,846	266,226,124	-	-	-	-
2023	(1,048,665,799)	Varies by Type	(814,350,175)	-	-	(234,315,624)	(234,315,624)	(234,315,624)	(234,315,624)	(111,403,303)	-	-	-
Total			(297,600,991)	832,486,982	268,801,391	(31,068,179)	4,941,924	(223,050,112)	31,910,500	(111,403,303)	-	-	-



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 (2024-2028)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ (75,927)	3.92	\$ -	\$ (75,927)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	(1,055,087)	4.38	-	(1,055,087)	-	-	-	-	-	-	-	-	-
2017	(2,410,397)	4.2897	-	(2,410,397)	-	-	-	-	-	-	-	-	-
2018	(1,556,919)	4.4649	-	(1,394,808)	(162,111)	-	-	-	-	-	-	-	-
2019	(448,314)	4.3537	-	(308,919)	(102,973)	(36,422)	-	-	-	-	-	-	-
2020	645,764	4.4255	62,088	291,838	145,919	145,919	62,088	-	-	-	-	-	-
2021	119,091	4.2770	35,556	27,845	27,845	27,845	27,845	7,711	-	-	-	-	-
2022	(127,080)	4.0420	(64,200)	-	(31,440)	(31,440)	(31,440)	(31,440)	(1,320)	-	-	-	-
2023	(543,589)	4.0502	(409,376)	-	-	(134,213)	(134,213)	(134,213)	(134,213)	(6,737)	-	-	-
Total			(375,932)	(4,925,455)	(122,760)	(28,311)	(75,720)	(157,942)	(135,533)	(6,737)	-	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ (1,931,030)	3.92	\$ -	\$ (1,931,030)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	(780,206)	4.38	-	(780,206)	-	-	-	-	-	-	-	-	-
2017	6,201,124	4.2897	-	6,201,124	-	-	-	-	-	-	-	-	-
2018	761,957	4.4649	-	682,620	79,337	-	-	-	-	-	-	-	-
2019	(3,913,886)	4.3537	-	(2,696,937)	(898,979)	(317,970)	-	-	-	-	-	-	-
2020	16,820,569	4.4255	1,617,253	7,601,658	3,800,829	3,800,829	1,617,253	-	-	-	-	-	-
2021	(12,976,298)	4.2770	(3,874,382)	(3,033,972)	(3,033,972)	(3,033,972)	(3,033,972)	(840,410)	-	-	-	-	-
2022	10,407,662	4.0420	5,257,904	-	2,574,879	2,574,879	2,574,879	2,574,879	108,146	-	-	-	-
2023	(8,290,713)	4.0502	(6,243,724)	-	-	(2,046,989)	(2,046,989)	(2,046,989)	(2,046,989)	(102,757)	-	-	-
Total			(3,242,949)	6,043,257	2,522,094	976,777	(888,829)	(312,520)	(1,938,843)	(102,757)	-	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ 1,880,585	5.0000	\$ -	\$ 1,880,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	3,316,272	5.0000	-	3,316,272	-	-	-	-	-	-	-	-	-
2017	(2,218,591)	5.0000	-	(2,218,591)	-	-	-	-	-	-	-	-	-
2018	(700,149)	5.0000	-	(560,120)	(140,029)	-	-	-	-	-	-	-	-
2019	1,198,331	5.0000	-	718,998	239,666	239,667	-	-	-	-	-	-	-
2020	2,299,438	5.0000	459,886	919,776	459,888	459,888	459,886	-	-	-	-	-	-
2021	(9,554,604)	5.0000	(3,821,841)	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,920)	-	-	-	-	-
2022	9,191,546	5.0000	5,514,928	-	1,838,309	1,838,309	1,838,309	1,838,309	1,838,310	-	-	-	-
2023	(869,444)	5.0000	(695,555)	-	-	(173,889)	(173,889)	(173,889)	(173,889)	(173,888)	-	-	-
Total			1,457,418	2,145,999	486,913	453,054	213,385	(246,500)	1,664,421	(173,888)	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028		
2015	\$ (126,372)	Varies by Type	\$ -	\$ (126,372)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	1,480,979	Varies by Type	-	1,480,979	-	-	-	-	-	-	-	-	-
2017	1,572,136	Varies by Type	-	1,572,136	-	-	-	-	-	-	-	-	-
2018	(1,495,111)	Varies by Type	-	(1,272,308)	(222,803)	-	-	-	-	-	-	-	-
2019	(1,495,111)	Varies by Type	-	(2,286,858)	(762,286)	(114,725)	-	-	-	-	-	-	-
2020	(1,495,111)	Varies by Type	2,139,227	8,813,272	4,406,636	4,406,636	2,139,227	-	-	-	-	-	-
2021	19,765,771	Varies by Type	(7,660,667)	(4,917,048)	(4,917,048)	(4,917,048)	(4,917,048)	(2,743,619)	-	-	-	-	-
2022	(22,411,811)	Varies by Type	10,708,632	-	4,381,748	4,381,748	4,381,748	4,381,748	1,945,136	-	-	-	-
2023	(9,703,746)	Varies by Type	(7,348,655)	-	-	(2,355,091)	(2,355,091)	(2,355,091)	(2,355,091)	(283,382)	-	-	-
Total			(2,161,463)	3,263,801	2,886,247	1,401,520	(751,164)	(716,962)	(409,955)	(283,382)	-	-	-



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

Public Safety with Prior Main System Service

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience																
				Recognized in Year Ending June 30																
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029								
2015	\$ 146,452	Varies by Plan*	\$ -	\$ 146,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	4,328,449	5.86	-	4,328,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(357,125)	5.7816	-	(308,845)	(48,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(308,824)	5.8355	-	(211,688)	(52,922)	(44,214)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	(1,297,486)	5.9581	(208,646)	(653,304)	(217,768)	(217,768)	(208,646)	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	902,843	6.1352	314,211	294,316	147,158	147,158	147,158	147,158	147,158	19,895	-	-	-	-	-	-	-	-	-	-
2021	36,443,893	6.7228	20,181,073	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	3,918,253	-	-	-	-	-	-	-	-	-	-
2022	224,249	6.4415	154,623	-	34,813	34,813	34,813	34,813	34,813	34,813	34,813	34,813	15,371	-	-	-	-	-	-	-
2023	3,059,160	6.1187	2,559,191	-	-	499,969	499,969	499,969	499,969	499,969	499,969	499,969	499,969	59,346	-	-	-	-	-	-
Total			23,000,452	9,016,320	5,283,941	5,840,898	5,894,234	6,102,880	5,975,617	4,453,035	515,340	59,346								

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from changes in assumptions																	
				Recognized in Year Ending June 30																	
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029									
2015	\$ (1,249,599)	Varies by Plan*	\$ -	\$ (1,249,599)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	479,280	5.86	-	479,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	13,852,521	5.7816	-	11,979,835	1,872,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	2,598,029	5.8355	-	1,780,844	445,211	371,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	(10,179,710)	5.9581	(1,636,960)	(5,125,650)	(1,708,550)	(1,708,550)	(1,636,960)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	51,752,697	6.1352	18,011,209	16,870,744	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	1,140,465	-	-	-	-	-	-	-	-	-	-	-
2021	(61,777,231)	6.7228	(34,209,598)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(6,641,965)	-	-	-	-	-	-	-	-	-	-
2022	51,220,896	6.4415	35,317,490	-	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	3,510,678	-	-	-	-	-	-	-	-	-
2023	(44,810,826)	6.1187	(37,487,240)	-	-	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(869,310)	-	-	-	-	-	-	-	-
Total			(20,005,099)	15,546,243	7,807,211	(1,462,298)	(1,762,682)	(125,722)	(7,420,629)	(6,013,848)	(3,812,908)	(869,310)									

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments																	
				Recognized in Year Ending June 30																	
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029									
2015	\$ 1,129,415	5.0000	\$ -	\$ 1,129,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	2,653,578	5.0000	-	2,653,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(2,195,663)	5.0000	-	(2,195,663)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(778,125)	5.0000	-	(622,500)	(155,625)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	1,437,981	5.0000	-	862,788	287,596	287,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	2,923,305	5.0000	584,661	1,169,322	584,661	584,661	584,661	584,661	584,661	-	-	-	-	-	-	-	-	-	-	-	-
2021	(13,954,280)	5.0000	(5,581,712)	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	-	-	-	-	-	-	-	-	-	-	-	-
2022	15,623,659	5.0000	9,374,195	-	3,124,732	3,124,732	3,124,732	3,124,732	3,124,732	3,124,731	-	-	-	-	-	-	-	-	-	-	-
2023	(1,597,062)	5.0000	(1,277,650)	-	-	(319,412)	(319,412)	(319,412)	(319,412)	(319,412)	(319,414)	-	-	-	-	-	-	-	-	-	-
Total			3,099,494	206,084	1,050,508	886,722	599,125	14,464	2,805,319	(319,414)	-	-	-	-	-	-	-	-	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2024-2029)	Increase (Decrease) in Pension Expense Arising from All Sources																	
				Recognized in Year Ending June 30																	
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029									
2015	\$ 26,268	Varies by Type	\$ -	\$ 26,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	7,461,307	Varies by Type	-	7,461,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	11,299,733	Varies by Type	-	9,475,327	1,824,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	1,511,080	Varies by Type	-	946,656	236,664	327,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	(10,039,215)	Varies by Type	(1,845,606)	(4,916,166)	(1,638,722)	(1,638,721)	(1,845,606)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	55,578,845	Varies by Type	18,910,081	18,334,382	9,167,191	9,167,191	9,167,191	8,582,530	1,160,360	-	-	-	-	-	-	-	-	-	-	-	-
2021	55,578,845	Varies by Type	(19,610,237)	(6,559,127)	(6,559,127)	(6,559,127)	(6,559,127)	(6,559,127)	(3,768,271)	(2,723,712)	-	-	-	-	-	-	-	-	-	-	-
2022	(39,287,618)	Varies by Type	44,846,308	-	11,111,248	11,111,248	11,111,248	11,111,248	11,111,247	7,986,516	3,526,049	-	-	-	-	-	-	-	-	-	-
2023	(43,348,728)	Varies by Type	(36,205,699)	-	-	(7,143,029)	(7,143,029)	(7,143,029)	(7,143,029)	(7,143,031)	(6,823,617)	(809,964)	-	-	-	-	-	-	-	-	-
Total			6,094,847	24,768,647	14,141,660	5,265,322	4,730,677	5,991,622	1,360,307	(1,880,227)	(3,297,568)	(809,964)									

*Recognition Period was 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 (2024-2028)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028
2015	\$ 90,044	6.53	\$ -	\$ 90,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	(49,495)	5.40	-	(49,495)	-	-	-	-	-	-	-
2017	(31,768)	4.8165	-	(31,768)	-	-	-	-	-	-	-
2018	(189,775)	4.7417	-	(160,092)	(29,683)	-	-	-	-	-	-
2019	(559,665)	5.3789	(39,425)	(312,144)	(104,048)	(104,048)	(39,425)	-	-	-	-
2020	253,765	5.6463	73,989	89,888	44,944	44,944	44,944	29,045	-	-	-
2021	(502,566)	5.4903	(227,955)	(91,537)	(91,537)	(91,537)	(91,537)	(91,537)	(44,881)	-	-
2022	352,472	5.7217	229,266	-	61,603	61,603	61,603	61,603	61,603	44,457	-
2023	595,527	5.1014	478,789	-	-	116,738	116,738	116,738	116,738	116,738	11,837
Total			514,664	(465,104)	(118,721)	27,700	92,323	115,849	133,460	161,195	11,837

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028
2015	\$ (220,413)	6.53	\$ -	\$ (220,413)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	96,006	5.40	-	96,006	-	-	-	-	-	-	-
2017	3,375,614	4.8165	-	3,375,614	-	-	-	-	-	-	-
2018	566,633	4.7417	-	478,000	88,633	-	-	-	-	-	-
2019	(963,234)	5.3789	(67,854)	(537,228)	(179,076)	(179,076)	(67,854)	-	-	-	-
2020	7,001,262	5.6463	2,041,370	2,479,946	1,239,973	1,239,973	1,239,973	801,397	-	-	-
2021	(6,964,668)	5.4903	(3,159,045)	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(621,963)	-	-
2022	6,203,647	5.7217	4,035,185	-	1,084,231	1,084,231	1,084,231	1,084,231	1,084,231	782,492	-
2023	(5,805,900)	5.1014	(4,667,801)	-	-	(1,138,099)	(1,138,099)	(1,138,099)	(1,138,099)	(1,138,099)	(115,405)
Total			(1,818,145)	4,403,384	965,220	(261,512)	(150,290)	(521,012)	(675,831)	(355,607)	(115,405)

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028
2015	\$ 109,495	5.0000	\$ -	\$ 109,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	233,031	5.0000	-	233,031	-	-	-	-	-	-	-
2017	(210,189)	5.0000	-	(210,189)	-	-	-	-	-	-	-
2018	(106,207)	5.0000	-	(84,964)	(21,243)	-	-	-	-	-	-
2019	212,504	5.0000	-	127,503	42,501	42,500	-	-	-	-	-
2020	456,551	5.0000	91,311	182,620	91,310	91,310	91,311	-	-	-	-
2021	(2,190,629)	5.0000	(876,251)	(438,126)	(438,126)	(438,126)	(438,126)	(438,125)	-	-	-
2022	2,380,056	5.0000	1,428,034	-	476,011	476,011	476,011	476,011	476,012	-	-
2023	(232,614)	5.0000	(186,091)	-	-	(46,523)	(46,523)	(46,523)	(46,523)	(46,522)	-
Total			457,003	(80,630)	150,453	125,172	82,673	(8,637)	429,489	(46,522)	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2021 & Prior	2022	2023	2024	2025	2026	2027	2028
2015	\$ (20,874)	Varies by Type	\$ -	\$ (20,874)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	279,542	Varies by Type	-	279,542	-	-	-	-	-	-	-
2017	3,133,657	Varies by Type	-	3,133,657	-	-	-	-	-	-	-
2018	270,651	Varies by Type	-	232,944	37,707	-	-	-	-	-	-
2019	(1,310,395)	Varies by Type	(107,279)	(721,869)	(240,623)	(240,624)	(107,279)	-	-	-	-
2020	7,711,578	Varies by Type	2,206,670	2,752,454	1,376,227	1,376,227	1,376,228	830,442	-	-	-
2021	7,711,578	Varies by Type	(4,263,251)	(1,798,204)	(1,798,204)	(1,798,204)	(1,798,204)	(1,798,203)	(666,844)	-	-
2022	(9,657,863)	Varies by Type	5,692,485	-	1,621,845	1,621,845	1,621,845	1,621,845	1,621,846	826,949	-
2023	(5,442,987)	Varies by Type	(4,375,103)	-	-	(1,067,884)	(1,067,884)	(1,067,884)	(1,067,884)	(1,067,883)	(103,568)
Total			(846,478)	3,857,650	996,952	(108,640)	24,706	(413,800)	(112,882)	(240,934)	(103,568)



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

Total PERS

	Outflow of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2024-2029)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ 86,859,700	\$ 23,720,960	\$ 12,119,793	\$ 28,364,153	\$ 27,958,016	\$ 24,405,780	\$ 22,193,945	\$ 11,715,436	\$ 527,177	\$ 59,346
Changes in assumptions	1,129,541,331	1,630,090,521	766,461,367	684,520,259	635,412,312	306,459,051	175,425,095	8,734,195	3,510,678	-
Difference between projected and actual earnings on investments	97,445,677	217,378,387	13,071,484	11,098,680	895,183	14,464	96,536,030	-	-	-
Total	1,313,846,708	1,871,189,868	791,652,644	723,983,092	664,265,511	330,879,295	294,155,070	20,449,631	4,037,855	59,346

	(Inflows) of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2024-2029)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ (11,583,786)	\$ (184,389,036)	\$ (52,207,540)	\$ (45,039,712)	\$ (11,139,445)	\$ (257,190)	\$ (180,414)	\$ (6,737)	\$ -	\$ -
Changes in assumptions	(1,554,939,097)	(705,723,706)	(452,618,854)	(703,453,357)	(640,563,500)	(520,166,135)	(261,226,686)	(124,674,475)	(7,438,991)	(869,310)
Difference between projected and actual earnings on investments	(41,837,910)	(116,700,046)	-	-	(3,616,423)	(28,645,222)	-	(9,576,265)	-	-
Total	(1,608,360,793)	(1,006,812,788)	(504,826,394)	(748,493,069)	(655,319,368)	(549,068,547)	(261,407,100)	(134,257,477)	(7,438,991)	(869,310)

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Recognized in Year Ending June 30									
	Total Deferred (2024-2029)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028	2029
Total Liabilities	\$ (350,121,852)	\$ 763,698,739	\$ 273,754,766	\$ (35,608,657)	\$ 11,667,383	\$ (189,558,494)	\$ (63,788,060)	\$ (104,231,581)	\$ (3,401,136)	\$ (809,964)
Total Assets	55,607,767	100,678,341	13,071,484	11,098,680	(2,721,240)	(28,630,758)	96,536,030	(9,576,265)	-	-
Total	(294,514,085)	864,377,080	286,826,250	(24,509,977)	8,946,143	(218,189,252)	32,747,970	(113,807,846)	(3,401,136)	(809,964)



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

Main System

	Total Deferred (2024-2028)	Outflow of Resources Recognized in Year Ending June 30							
		2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 62,770,914	\$ 12,900,034	\$ 6,236,571	\$ 21,864,224	\$ 21,541,918	\$ 18,087,803	\$ 16,039,987	\$ 7,101,206	\$ -
Changes in assumptions	1,063,260,920	1,578,064,850	738,888,513	659,061,298	612,508,901	285,611,469	165,140,550	-	-
Difference between projected and actual earnings on investments	91,636,801	210,430,870	11,383,610	9,633,732	-	-	91,636,801	-	-
Total	1,217,668,635	1,801,395,754	756,508,694	690,559,254	634,050,819	303,699,272	272,817,338	7,101,206	-

	Total Deferred (2024-2028)	(Inflows) of Resources Recognized in Year Ending June 30							
		2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ (10,634,184)	\$ (177,193,871)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	(1,463,592,493)	(679,690,919)	(436,340,525)	(677,247,363)	(614,858,288)	(498,359,299)	(240,906,838)	(109,468,068)	-
Difference between projected and actual earnings on investments	(41,042,949)	(112,023,982)	-	-	(3,616,423)	(28,390,085)	-	(9,036,441)	-
Total	(1,515,269,626)	(968,908,772)	(487,707,303)	(721,627,433)	(629,108,895)	(526,749,384)	(240,906,838)	(118,504,509)	-

	Total Deferred (2024-2028)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Total Liabilities	\$ (348,194,843)	\$ 734,080,094	\$ 257,417,781	\$ (40,701,911)	\$ 8,558,347	\$ (194,660,027)	\$ (59,726,301)	\$ (102,366,862)	\$ -
Total Assets	50,593,852	98,406,888	11,383,610	9,633,732	(3,616,423)	(28,390,085)	91,636,801	(9,036,441)	-
Total	(297,600,991)	832,486,982	268,801,391	(31,068,179)	4,941,924	(223,050,112)	31,910,500	(111,403,303)	-



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

Judges

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 97,644	\$ 319,683	\$ 173,764	\$ 173,764	\$ 89,933	\$ 7,711	\$ -	\$ -	\$ -
Changes in assumptions	6,875,157	14,485,402	6,455,045	6,375,708	4,192,132	2,574,879	108,146	-	-
Difference between projected and actual earnings on investments	1,877,806	3,941,115	486,913	453,054	213,385	-	1,664,421	-	-
Total	8,850,607	18,746,200	7,115,722	7,002,526	4,495,450	2,582,590	1,772,567	-	-

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ (473,576)	\$ (5,245,138)	\$ (296,524)	\$ (202,075)	\$ (165,653)	\$ (165,653)	\$ (135,533)	\$ (6,737)	\$ -
Changes in assumptions	(10,118,106)	(8,442,145)	(3,932,951)	(5,398,931)	(5,080,961)	(2,887,399)	(2,046,989)	(102,757)	-
Difference between projected and actual earnings on investments	(420,388)	(1,795,116)	-	-	-	(246,500)	-	(173,888)	-
Total	(11,012,070)	(15,482,399)	(4,229,475)	(5,601,006)	(5,246,614)	(3,299,552)	(2,182,522)	(283,382)	-

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Total Liabilities	\$ (3,618,881)	\$ 1,117,802	\$ 2,399,334	\$ 948,466	\$ (964,549)	\$ (470,462)	\$ (2,074,376)	\$ (109,494)	\$ -
Total Assets	1,457,418	2,145,999	486,913	453,054	213,385	(246,500)	1,664,421	(173,888)	-
Total	(2,161,463)	3,263,801	2,886,247	1,401,520	(751,164)	(716,962)	(409,955)	(283,382)	-



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						
	(2024-2029)	2021 & Prior	2022	2023	Recognized in Year Ending June 30						
					2024	2025	2026	2027	2028	2029	
Difference between expected and actual experience	\$ 23,209,098	\$ 10,321,311	\$ 5,602,911	\$ 6,102,880	\$ 6,102,880	\$ 6,102,880	\$ 5,975,617	\$ 4,453,035	\$ 515,340	\$ 59,346	
Changes in assumptions	53,328,699	31,110,703	18,704,972	16,759,049	16,387,075	16,387,075	9,092,168	7,951,703	3,510,678	-	
Difference between projected and actual earnings on investments	3,418,908	2,719,439	1,050,508	886,722	599,125	14,464	2,805,319	-	-	-	
Total	79,956,705	44,151,453	25,358,391	23,748,651	23,089,080	22,504,419	17,873,104	12,404,738	4,026,018	59,346	

	Total Deferred				(Inflows) of Resources						
	(2024-2029)	2021 & Prior	2022	2023	Recognized in Year Ending June 30						
					2024	2025	2026	2027	2028	2029	
Difference between expected and actual experience	\$ (208,646)	\$ (1,304,991)	\$ (318,970)	\$ (261,982)	\$ (208,646)	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in assumptions	(73,333,798)	(15,564,460)	(10,897,761)	(18,221,347)	(18,149,757)	(16,512,797)	(16,512,797)	(13,965,551)	(7,323,586)	(869,310)	
Difference between projected and actual earnings on investments	(319,414)	(2,513,355)	-	-	-	-	-	(319,414)	-	-	
Total	(73,861,858)	(19,382,806)	(11,216,731)	(18,483,329)	(18,358,403)	(16,512,797)	(16,512,797)	(14,284,965)	(7,323,586)	(869,310)	

	Total Deferred				Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	(2024-2029)	2021 & Prior	2022	2023	Recognized in Year Ending June 30						
					2024	2025	2026	2027	2028	2029	
Total Liabilities	\$ 2,995,353	\$ 24,562,563	\$ 13,091,152	\$ 4,378,600	\$ 4,131,552	\$ 5,977,158	\$ (1,445,012)	\$ (1,560,813)	\$ (3,297,568)	\$ (809,964)	
Total Assets	3,099,494	206,084	1,050,508	886,722	599,125	14,464	2,805,319	(319,414)	-	-	
Total	6,094,847	24,768,647	14,141,660	5,265,322	4,730,677	5,991,622	1,360,307	(1,880,227)	(3,297,568)	(809,964)	



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

Public Safety without Prior Main System Service

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 782,044	\$ 179,932	\$ 106,547	\$ 223,285	\$ 223,285	\$ 207,386	\$ 178,341	\$ 161,195	\$ 11,837
Changes in assumptions	6,076,555	6,429,566	2,412,837	2,324,204	2,324,204	1,885,628	1,084,231	782,492	-
Difference between projected and actual earnings on investments	512,162	286,963	150,453	125,172	82,673	-	429,489	-	-
Total	7,370,761	6,896,461	2,669,837	2,672,661	2,630,162	2,093,014	1,692,061	943,687	11,837

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ (267,380)	\$ (645,036)	\$ (225,268)	\$ (195,585)	\$ (130,962)	\$ (91,537)	\$ (44,881)	\$ -	\$ -
Changes in assumptions	(7,894,700)	(2,026,182)	(1,447,617)	(2,585,716)	(2,474,494)	(2,406,640)	(1,760,062)	(1,138,099)	(115,405)
Difference between projected and actual earnings on investments	(55,159)	(367,593)	-	-	-	(8,637)	-	(46,522)	-
Total	(8,217,239)	(3,038,811)	(1,672,885)	(2,781,301)	(2,605,456)	(2,506,814)	(1,804,943)	(1,184,621)	(115,405)

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2024-2028)	2021 & Prior	2022	2023	2024	2025	2026	2027	2028
Total Liabilities	\$ (1,303,481)	\$ 3,938,280	\$ 846,499	\$ (233,812)	\$ (57,967)	\$ (405,163)	\$ (542,371)	\$ (194,412)	\$ (103,568)
Total Assets	457,003	(80,630)	150,453	125,172	82,673	(8,637)	429,489	(46,522)	-
Total	(846,478)	3,857,650	996,952	(108,640)	24,706	(413,800)	(112,882)	(240,934)	(103,568)



Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2022	June 30, 2023
Assets		
Cash	\$ 19,350,154	\$ 20,135,526
Receivables		
Contribution receivable	11,011,361	13,078,615
Interest receivable	8,369,490	7,983,009
Due from other fiduciary funds	-	-
Due from Uniform Group Insurance Plan	-	-
Due from other state agencies	-	-
Total receivables	<u>19,380,851</u>	<u>21,061,624</u>
Investments		
External Investment Pool	3,599,792,150	3,807,263,994
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	<u>3,599,792,150</u>	<u>3,807,263,994</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	23,022,445	26,778,457
Machinery & Equipment	-	4,459
Capital assets (net of depreciation/ amortization)	174,532	137,387
Total assets	<u>3,661,720,132</u>	<u>3,875,381,447</u>
Liabilities		
Salaries payable	119,901	159,382
Accounts payable	2,697,848	3,973,724
Due to other fiduciary funds	-	422,817
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	23,022,445	26,778,457
Due to other state agencies	14,068	15,084
Accrued compensated absences	93,968	91,241
Total liabilities	<u>25,948,230</u>	<u>31,440,705</u>
Net position restricted for pensions	<u>\$ 3,635,771,902</u>	<u>\$ 3,843,940,742</u>

Statement of Changes in Fiduciary Net Position

	Fiscal Year Ending									
	June 30, 2022					June 30, 2023				
	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	\$ 87,430,734	\$ 1,661,040	\$ 6,507,951	\$ 1,031,058	\$ 96,630,783	\$ 92,511,041	\$ 1,558,939	\$ 6,658,082	\$ 1,205,265	\$ 101,933,327
From employee	84,487,263	758,464	3,670,857	717,355	89,633,939	88,104,240	711,890	3,750,551	841,234	93,407,915
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(226,926)	-	226,926	-	-	(204,027)	-	204,027	-	-
Total contributions	171,691,071	2,419,504	10,405,734	1,748,413	186,264,722	180,411,254	2,270,829	10,612,660	2,046,499	195,341,242
Investment income:	(243,036,606)	(4,454,988)	(7,561,811)	(1,149,639)	(256,203,044)	266,359,318	4,893,127	9,017,377	1,408,458	281,678,280
Securities Lending Income	130,680	-	-	-	130,680	171,284	-	-	-	171,284
Repurchase service credit	10,069,185	-	106,004	74,046	10,249,235	5,033,602	-	98,918	18,727	5,151,247
Miscellaneous income	14,125	-	-	-	14,125	10,885	-	-	-	10,885
Total additions	(61,131,545)	(2,035,484)	2,949,927	672,820	(59,544,282)	451,986,343	7,163,956	19,728,955	3,473,684	482,352,938
Deductions										
Total benefits, refunds and transfers	244,406,592	3,616,361	3,789,629	253,667	252,066,249	263,380,371	3,673,175	4,194,767	265,701	271,514,014
Administrative expenses	2,250,049	6,248	65,321	18,649	2,340,267	2,552,994	11,044	82,419	23,627	2,670,084
Total deductions	246,656,641	3,622,609	3,854,950	272,316	254,406,516	265,933,365	3,684,219	4,277,186	289,328	274,184,098
Change in net position	(307,788,186)	(5,658,093)	(905,023)	400,504	(313,950,798)	186,052,978	3,479,737	15,451,769	3,184,356	208,168,840
Net position restricted for pensions										
Beginning of year	3,752,753,612	68,256,490	111,897,170	16,815,428	3,949,722,700	3,444,965,426	62,598,397	110,992,147	17,215,932	3,635,771,902
End of year	<u>\$ 3,444,965,426</u>	<u>\$ 62,598,397</u>	<u>\$ 110,992,147</u>	<u>\$ 17,215,932</u>	<u>\$ 3,635,771,902</u>	<u>\$ 3,631,018,404</u>	<u>\$ 66,078,134</u>	<u>\$ 126,443,916</u>	<u>\$ 20,400,288</u>	<u>\$ 3,843,940,742</u>



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, 2023

	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
Total Pension Liability					
Service Cost	\$ 205,855,880	\$ 2,915,587	\$ 13,069,595	\$ 2,944,020	\$ 224,785,082
Interest on the Total Pension Liability	321,127,999	3,337,703	10,071,036	1,267,421	335,804,159
Benefit Changes ⁴	(25,881,166)	-	16,742,239	-	(9,138,927)
Difference between Expected and Actual Experience ¹	69,611,818	(543,589)	3,059,160	595,527	72,722,916
Assumption Changes ²	(1,073,095,420)	(8,290,713)	(44,810,826)	(5,805,900)	(1,132,002,859)
Benefit payments and refunds	(263,380,371)	(3,673,175)	(4,194,767)	(265,701)	(271,514,014)
Net Change in Total Pension Liability	\$ (765,761,260)	\$ (6,254,187)	\$ (6,063,563)	\$ (1,264,633)	\$ (779,343,643)
Total Pension Liability - Beginning ³	6,325,032,015	65,819,245	193,089,067	23,528,893	6,607,469,220
Total Pension Liability - Ending (a)³	\$ 5,559,270,755	\$ 59,565,058	\$ 187,025,504	\$ 22,264,260	\$ 5,828,125,577
Plan Fiduciary Net Position					
Employer Contributions	\$ 92,511,041	\$ 1,558,939	\$ 6,658,082	\$ 1,205,265	\$ 101,933,327
Employee Contributions	88,104,240	711,890	3,750,551	841,234	93,407,915
Contribution - Service Credit Repurchase	5,033,602	-	98,918	18,727	5,151,247
Pension Plan Net Investment Income	266,530,602	4,893,127	9,017,377	1,408,458	281,849,564
Benefit Payments and Refunds	(263,380,371)	(3,673,175)	(4,194,767)	(265,701)	(271,514,014)
Pension Plan Administrative Expense	(2,552,994)	(11,044)	(82,419)	(23,627)	(2,670,084)
Transfers and Other Income	(193,142)	-	204,027	-	10,885
Net Change in Plan Fiduciary Net Position	\$ 186,052,978	\$ 3,479,737	\$ 15,451,769	\$ 3,184,356	\$ 208,168,840
Plan Fiduciary Net Position - Beginning	3,444,965,426	62,598,397	110,992,147	17,215,932	3,635,771,902
Plan Fiduciary Net Position - Ending (b)	\$ 3,631,018,404	\$ 66,078,134	\$ 126,443,916	\$ 20,400,288	\$ 3,843,940,742
Net Pension Liability - Ending (a) - (b)	\$ 1,928,252,351	\$ (6,513,076)	\$ 60,581,588	\$ 1,863,972	\$ 1,984,184,835
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	65.31%	110.93%	67.61%	91.63%	65.96%
Covered Employee Payroll	\$ 1,222,870,520	\$ 8,954,748	\$ 71,555,079	\$ 14,895,770	\$ 1,318,276,116
Net Pension Liability as a Percentage of Covered Employee Payroll	157.68%	(72.73)%	84.66%	12.51 %	150.51%

¹ Includes liability attributable to transfer of members and service credit repurchases.

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 5.10% for the beginning of the fiscal year and 6.50% for the end of the fiscal year.

⁴ Benefit changes include liability attributable to transfer of members.



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Total PERS

Fiscal year ending June 30,	2023	2022	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability										
Service Cost	\$ 224,785,082	\$ 143,197,284	\$ 242,751,143	\$ 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	335,804,159	345,662,042	296,285,379	317,129,010	294,701,001	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes ¹	(9,138,927)	-	-	-	-	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience	72,722,916	3,714,515	47,335,729	17,186,876	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Assumption Changes ²	(1,132,002,859)	1,375,418,631	(1,743,329,166)	1,859,558,804	(464,473,143)	125,224,437	741,491,982	108,139,418	(76,152,255)	-
Benefit payments and refunds	(271,514,014)	(252,066,249)	(231,300,404)	(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	\$ (779,343,643)	\$ 1,615,926,223	\$ (1,388,257,319)	\$ 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	6,607,469,220	4,991,542,997	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	2,699,324,809
Total Pension Liability - Ending (a)³	\$ 5,828,125,577	\$ 6,607,469,220	\$ 4,991,542,997	\$ 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	\$ 101,933,327	\$ 96,630,783	\$ 91,265,640	\$ 85,504,033	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	93,407,915	89,633,939	85,914,756	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	5,151,247	10,249,235	7,129,269	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	281,849,564	(256,072,364)	844,933,209	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	(271,514,014)	(252,066,249)	(231,300,404)	(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	(2,670,084)	(2,340,267)	(2,569,186)	(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	10,885	14,125	(1,723)	(2,580)	(5,641)	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	208,168,840	(313,950,798)	795,371,561	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	3,635,771,902	3,949,722,700	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	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 3,843,940,742	\$ 3,635,771,902	\$ 3,949,722,700	\$ 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)	\$ 1,984,184,835	\$ 2,971,697,318	\$ 1,041,820,297	\$ 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	65.96 %	55.03 %	79.13 %	49.44 %	72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,318,276,116	\$ 1,248,307,560	\$ 1,213,675,937	\$ 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	150.51 %	238.06 %	85.84 %	276.21 %	106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

¹ Benefit Changes include 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, 2019, 2021, 2022, and 2023), 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). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, 5.10% through the beginning of fiscal year 2023, and 6.50% at the end of fiscal year 2023. 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,	2023	2022	2021	2020	2019	2018	2017	2016 ¹	2015	2014
Total Pension Liability										
Service Cost	\$ 205,855,880	\$ 131,755,463	\$ 226,377,574	\$ 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	321,127,999	331,777,686	285,757,397	307,082,345	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes ¹	(25,881,166)	-	-	-	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience Assumption Changes ²	69,611,818	3,264,874	11,275,311	15,384,504	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Benefit payments and refunds	(263,380,371)	(244,406,592)	(224,265,853)	(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	\$ (765,761,260)	\$ 1,529,977,857	\$ (1,362,466,540)	\$ 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	6,325,032,015	4,795,054,158	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	2,633,572,106
Total Pension Liability - Ending (a)³	\$ 5,559,270,755	\$ 6,325,032,015	\$ 4,795,054,158	\$ 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	\$ 92,511,041	\$ 87,430,734	\$ 83,508,849	\$ 78,110,561	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	88,104,240	84,487,263	81,568,186	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	5,033,602	10,069,185	6,894,649	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	266,530,602	(242,905,926)	808,621,416	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	(263,380,371)	(244,406,592)	(224,265,853)	(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	(2,552,994)	(2,250,049)	(2,475,682)	(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	(193,142)	(212,801)	(12,597,247)	(245,313)	(1,679,310)	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	186,052,978	(307,788,186)	741,254,318	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	3,444,965,426	3,752,753,612	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	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 3,631,018,404	\$ 3,444,965,426	\$ 3,752,753,612	\$ 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)	\$ 1,928,252,351	\$ 2,880,066,589	\$ 1,042,300,546	\$ 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	65.31 %	54.47 %	78.26 %	48.91 %	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,222,870,520	\$ 1,160,836,487	\$ 1,132,390,738	\$ 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	157.68 %	248.10 %	92.04 %	285.19 %	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

¹ Benefit Changes include 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, 2019, 2021, 2022, and 2023), 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). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, 5.10% through the beginning of fiscal year 2023, and 6.50% at the end of fiscal year 2023. 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,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 2,915,587	\$ 2,045,083	\$ 3,041,091	\$ 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	3,337,703	3,685,637	2,948,860	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 Assumption Changes ¹	(543,589)	(127,080)	119,091	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Benefit payments and refunds	(3,673,175)	(3,616,361)	(3,476,894)	(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	\$ (6,254,187)	\$ 12,394,941	\$ (10,344,150)	\$ 19,209,573	\$ (2,452,719)	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	65,819,245	53,424,304	63,768,454	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	\$ 59,565,058	\$ 65,819,245	\$ 53,424,304	\$ 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	\$ 1,558,939	\$ 1,661,040	\$ 1,389,483	\$ 1,570,506	\$ 1,425,454	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	711,890	758,464	634,464	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	4,893,127	(4,454,988)	13,443,484	1,822,701	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,673,175)	(3,616,361)	(3,476,894)	(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	(11,044)	(6,248)	(7,207)	(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	3,479,737	(5,658,093)	11,983,330	818,085	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	62,598,397	68,256,490	56,273,160	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)	\$ 66,078,134	\$ 62,598,397	\$ 68,256,490	\$ 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)	\$ (6,513,076)	\$ 3,220,848	\$ (14,832,186)	\$ 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	110.93 %	95.11 %	127.76 %	88.25 %	124.45 %	113.79 %	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 8,954,748	\$ 8,729,372	\$ 8,654,665	\$ 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	(72.73)%	36.90 %	(171.38)%	88.82 %	(133.46)%	(80.94)%	(48.14)%	(56.07)%	(68.29)%	(56.43)%

¹ 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, 2019, 2021, 2022, and 2023), 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). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, 5.10% through the beginning of fiscal year 2023, and 6.50% at the end of fiscal year 2023. 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,	2023	2022	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability										
Service Cost	\$ 13,069,595	\$ 7,832,942	\$ 10,658,465	\$ 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	10,071,036	9,131,930	6,655,883	6,005,848	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes ¹	16,742,239	-	-	-	-	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience Assumption Changes ²	3,059,160	224,249	36,443,893	902,843	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Benefit payments and refunds	(4,194,767)	(3,789,629)	(3,340,691)	(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	\$ (6,063,563)	\$ 64,620,388	\$ (11,359,681)	\$ 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	193,089,067	128,468,679	139,828,360	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	\$ 187,025,504	\$ 193,089,067	\$ 128,468,679	\$ 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	\$ 6,658,082	\$ 6,507,951	\$ 5,470,675	\$ 4,845,254	\$ 3,762,300	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	3,750,551	3,670,857	3,093,634	2,478,776	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	98,918	106,004	100,219	327,833	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	9,017,377	(7,561,811)	19,768,050	2,290,579	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(4,194,767)	(3,789,629)	(3,340,691)	(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	(82,419)	(65,321)	(70,701)	(62,343)	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	204,027	226,926	12,595,524	242,733	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	15,451,769	(905,023)	37,616,710	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	110,992,147	111,897,170	74,280,460	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)	\$ 126,443,916	\$ 110,992,147	\$ 111,897,170	\$ 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)	\$ 60,581,588	\$ 82,096,920	\$ 16,571,509	\$ 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	67.61 %	57.48 %	87.10 %	53.12 %	84.95 %	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 71,555,079	\$ 64,746,118	\$ 61,533,502	\$ 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	84.66 %	126.80 %	26.93 %	144.43 %	29.52 %	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

¹ Benefit Changes include 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, 2019, 2021, 2022, and 2023), 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). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, 5.10% through the beginning of fiscal year 2023, and 6.50% at the end of fiscal year 2023.

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,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 2,944,020	\$ 1,563,796	\$ 2,674,013	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	1,267,421	1,066,789	923,239	755,677	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes ¹	595,527	352,472	(502,566)	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Benefit payments and refunds	(265,701)	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ (1,264,633)	\$ 8,933,037	\$ (4,086,948)	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	23,528,893	14,595,856	18,682,804	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	\$ 22,264,260	\$ 23,528,893	\$ 14,595,856	\$ 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	\$ 1,205,265	\$ 1,031,058	\$ 896,633	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	841,234	717,355	618,472	606,622	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	18,727	74,046	134,401	606,254	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	1,408,458	(1,149,639)	3,100,259	363,196	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(265,701)	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(23,627)	(18,649)	(15,596)	(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	3,184,356	400,504	4,517,203	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	17,215,932	16,815,428	12,298,225	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)	\$ 20,400,288	\$ 17,215,932	\$ 16,815,428	\$ 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)	\$ 1,863,972	\$ 6,312,961	\$ (2,219,572)	\$ 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	91.63 %	73.17 %	115.21 %	65.83 %	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 14,895,770	\$ 13,995,584	\$ 11,097,033	\$ 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	12.51 %	45.11 %	(20.00)%	58.98 %	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

¹ 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, 2019, 2021, 2022, and 2023), 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). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

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, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, 5.10% through the beginning of fiscal year 2023, and 6.50% at the end of fiscal year 2023. 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 Payroll ¹	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 %
2021	4,991,542,997	3,949,722,700	1,041,820,297	79.13 %	1,213,675,937	85.84 %
2022	6,607,469,220	3,635,771,902	2,971,697,318	55.03 %	1,248,307,560	238.06 %
2023	5,828,125,577	3,843,940,742	1,984,184,835	65.96 %	1,318,276,116	150.51 %

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.

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

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Main System

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	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 %
2021	4,795,054,158	3,752,753,612	1,042,300,546	78.26 %	1,132,390,738	92.04 %
2022	6,325,032,015	3,444,965,426	2,880,066,589	54.47 %	1,160,836,487	248.10 %
2023	5,559,270,755	3,631,018,404	1,928,252,351	65.31 %	1,222,870,520	157.68 %

Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	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 %
2021	53,424,304	68,256,490	(14,832,186)	127.76 %	8,654,665	(171.38)%
2022	65,819,245	62,598,397	3,220,848	95.11 %	8,729,372	36.90 %
2023	59,565,058	66,078,134	(6,513,076)	110.93 %	8,954,748	(72.73)%

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.

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 Payroll ¹	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 %
2021	128,468,679	111,897,170	16,571,509	87.10 %	61,533,502	26.93 %
2022	193,089,067	110,992,147	82,096,920	57.48 %	64,746,118	126.80 %
2023	187,025,504	126,443,916	60,581,588	67.61 %	71,555,079	84.66 %

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 Payroll ¹	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 %
2021	14,595,856	16,815,428	(2,219,572)	115.21 %	11,097,033	(20.00)%
2022	23,528,893	17,215,932	6,312,961	73.17 %	13,995,584	45.11 %
2023	22,264,260	20,400,288	1,863,972	91.63 %	14,895,770	12.51 %

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.

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 Payroll ¹	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 %
2021	157,543,031	91,265,640	66,277,391	1,213,675,937	7.52 %
2022	157,389,667	96,630,783	60,758,884	1,248,307,560	7.74 %
2023	191,273,892	101,933,327	89,340,565	1,318,276,116	7.73 %

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.

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 %
2021	151,280,352	83,508,849	67,771,503	1,132,390,738	7.37 %
2022	149,553,767	87,430,734	62,123,033	1,160,836,487	7.53 %
2023	180,867,772	92,511,041	88,356,731	1,222,870,520	7.57 %

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 %
2021	765,599	1,389,483	(623,884)	8,654,665	16.05 %
2022	768,657	1,661,040	(892,383)	8,729,372	19.03 %
2023	1,069,985	1,558,939	(488,954)	8,954,748	17.41 %

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.

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 %
2021	4,581,035	5,470,675	(889,640)	61,533,502	8.89 %
2022	6,185,915	6,507,951	(322,036)	64,746,118	10.05 %
2023	7,946,873	6,658,082	1,288,791	71,555,079	9.30 %

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 %
2021	916,045	896,633	19,412	11,097,033	8.08 %
2022	881,328	1,031,058	(149,730)	13,995,584	7.37 %
2023	1,389,262	1,205,265	183,997	14,895,770	8.09 %

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.

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, 2022
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Open Period
	Assumed annual payroll growth of 3.50% (3.00% for Judges)
Remaining Amortization Period	20 years
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Investment Rate of Return	6.50%
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 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 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.

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, 2023
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	6.50% (Based on an investment return assumption of 6.50% and a municipal bond rate of 3.86%)
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 current 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.
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 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.

In 2023, House Bill 1040 was passed, which closes the Main System to employees newly enrolled into the system on January 1, 2025 and later. The state employer contribution for 2026 and later was changed to be the amount sufficient to fund the Main System on actuarial basis, with the amortization of the unfunded liability determined on a level percent of payroll basis over a closed period beginning on January 1, 2026 and ending June 30, 2056.

Legislation was passed relating to the Public Safety with Prior Service System. The Public Safety with Prior Service System was expanded to allow peace officers employed by the State to participate. The provisions are similar to the Public Safety with Prior Service System, but with a 6.00 percent employee contribution rate. The benefit multiplier and the vesting requirements for the Bureau of Criminal Investigation group were changed.



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

<u>FY Ending June 30,</u>	<u>Annual Return¹</u>
2014	
2015	
2016	
2017	
2018	
2019	
2020	
2021	
2022	
2023	

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
2021	3,225,449,177	168,415,872	91,265,640	(1,839,868,567)	420,910,545	1,041,820,297
2022	1,041,820,297	403,639,439	96,630,783	1,505,581,928	(117,286,437)	2,971,697,318
2023	2,971,697,318	197,072,127	101,933,327	(862,279,632)	220,371,651	1,984,184,835

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
2021	3,146,021,404	167,227,951	83,508,849	(1,781,785,654)	405,654,306	1,042,300,546
2022	1,042,300,546	379,780,660	87,430,734	1,427,219,662	(118,196,455)	2,880,066,589
2023	2,880,066,589	158,294,423	92,511,041	(814,350,175)	203,247,445	1,928,252,351

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
2021	7,495,294	(304,681)	1,389,483	(17,494,763)	3,138,553	(14,832,186)
2022	(14,832,186)	3,128,193	1,661,040	15,090,380	(1,495,501)	3,220,848
2023	3,220,848	2,930,281	1,558,939	(7,348,655)	3,756,611	(6,513,076)

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
2021	65,547,900	(395,736)	5,470,675	(32,728,491)	10,381,489	16,571,509
2022	16,571,509	19,106,218	6,507,951	55,957,556	3,030,412	82,096,920
2023	82,096,920	33,756,800	6,658,082	(36,205,699)	12,408,351	60,581,588

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
2021	6,384,579	1,888,338	896,633	(7,859,659)	1,736,197	(2,219,572)
2022	(2,219,572)	1,624,368	1,031,058	7,314,330	(624,893)	6,312,961
2023	6,312,961	2,090,623	1,205,265	(4,375,103)	959,244	1,863,972

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
Domestic Equities	30.90 %	6.25 %	1.93 %
International Equities	20.10 %	6.95 %	1.40 %
Private Equity	7.00 %	9.45 %	0.66 %
Domestic Fixed Income	23.00 %	2.51 %	0.58 %
Global Real Assets	19.00 %	4.33 %	0.82 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
Total	100.00 %		5.39 %

Asset allocation and long-term expected arithmetic returns were provided by RIO and are net of inflation of 2.50%.

The discount rate used to measure the total pension liability of the total PERS plan was 6.50%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the Total PERS pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. 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 6.50%, as well as what the PERS' net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.50%) or is 1-percentage point higher (7.50%) than the current rate.

System	1% Decrease	Current Single Discount	1% Increase
	5.50%	Rate Assumption	7.50%
Main System	\$2,658,596,730	\$1,928,252,351	\$1,322,375,035
Judges	(781,847)	(6,513,076)	(11,432,570)
Public Safety			
With Main System Service	93,545,306	60,581,588	35,370,785
Without Main System Service	5,814,572	1,863,972	(1,266,038)
Total PERS	2,757,174,761	1,984,184,835	1,345,047,212

Summary of Population Statistics as of July 1, 2023

	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	14,755	66	158	18	14,997
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	16,914	3	499	186	17,602
Active Plan Members	23,678	57	1,044	240	25,019
Total Plan Members	55,347	126	1,701	444	57,618

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2022					As of June 30, 2023				
	2022 Payroll ¹	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll ¹	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
Main System										
City	\$ 128,633,342	7.35%	\$ 9,454,550	11.081085%	\$ 319,142,625	\$ 141,774,863	7.43%	\$ 10,533,875	11.593611%	\$ 223,554,074
County	193,955,048	7.35%	14,255,695	16.708217%	481,207,771	202,695,534	7.43%	15,060,281	16.575387%	319,615,287
District Health Unit	15,069,425	7.35%	1,107,602	1.298149%	37,387,555	15,537,024	7.43%	1,154,400	1.270538%	24,499,180
Political Subdivision	29,460,868	7.35%	2,165,375	2.537900%	73,093,214	33,986,223	7.43%	2,525,175	2.779217%	53,590,316
School District	212,993,362	7.35%	15,655,012	18.348262%	528,442,165	220,179,672	7.43%	16,359,350	18.005148%	347,184,687
State	283,719,715	7.35%	20,853,404	24.440972%	703,916,272	301,046,738	7.43%	22,367,771	24.618040%	474,697,934
State of ND	297,004,730	7.35%	21,829,851	25.585406%	736,876,726	307,650,461	7.43%	22,858,431	25.158053%	485,110,752
Subtotal	\$ 1,160,836,490	7.35%	\$ 85,321,489	99.999991%	\$ 2,880,066,328	\$ 1,222,870,515	7.43%	\$ 90,859,283	99.999994%	\$ 1,928,252,230
Judges System	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848	\$ 8,954,748	17.52%	\$ 1,568,872	100.000000%	\$ (6,513,076)
Public Safety with Prior Main Service System²										
City	\$ 28,438,784	9.81%	\$ 2,789,846	43.923535%	\$ 36,059,869	\$ 32,520,939	9.81%	\$ 3,190,305	45.448819%	\$ 27,533,615
County	29,646,356	9.81%	2,908,306	45.788621%	37,591,047	32,078,812	9.81%	3,146,932	44.830935%	27,159,291
State	4,957,045	9.81%	486,286	7.656127%	6,285,444	4,868,311	9.81%	477,581	6.803585%	4,121,720
State of ND	900,819	9.81%	88,370	1.391310%	1,142,223	906,599	9.81%	88,937	1.266995%	767,566
Political Subdivision	803,113	9.81%	78,785	1.240403%	1,018,333	1,180,419	9.81%	115,799	1.649665%	999,393
Subtotal	\$ 64,746,117	9.81%	\$ 6,351,593	99.999996%	\$ 82,096,916	\$ 71,555,080	9.81%	\$ 7,019,554	99.999999%	\$ 60,581,585
Public Safety without Prior Main Service System										
City	\$ 9,058,144	7.93%	\$ 718,311	64.721444%	\$ 4,085,840	\$ 9,735,462	7.93%	\$ 772,022	65.357221%	\$ 1,218,240
County	4,246,647	7.93%	336,759	30.342764%	1,915,527	4,606,337	7.93%	365,283	30.923790%	576,411
Political Subdivision	690,793	7.93%	54,780	4.935793%	311,595	553,972	7.93%	43,930	3.718988%	69,321
Subtotal	\$ 13,995,584	7.93%	\$ 1,109,850	100.000001%	\$ 6,312,962	\$ 14,895,771	7.93%	\$ 1,181,235	99.999999%	\$ 1,863,972
Total PERS	\$ 1,248,307,563		\$ 94,312,318		\$ 2,971,697,054	\$ 1,318,276,114		\$ 100,628,944		\$ 1,984,184,711

¹ 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 Net Pension Liability Discount Rate Sensitivity by Employer Type

As of June 30, 2023				
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		5.50%	6.50%	7.50%
City	11.593611%	\$ 308,227,364	\$ 223,554,074	\$ 153,311,015
County	16.575387%	440,672,698	319,615,287	219,188,777
District Health Unit	1.270538%	33,778,481	24,499,180	16,801,278
Political Subdivision	2.779217%	73,888,176	53,590,316	36,751,673
School District	18.005148%	478,684,268	347,184,687	238,095,586
State	24.618040%	654,494,404	474,697,934	325,542,817
State of ND	25.158053%	668,851,172	485,110,752	332,683,812
Subtotal	99.999994%	\$ 2,658,596,563	\$ 1,928,252,230	\$ 1,322,374,958
Judges System	100.000000%	\$ (781,847)	\$ (6,513,076)	\$ (11,432,570)
Public Safety with Prior Main Service System¹				
City	45.448819%	\$ 42,515,235	\$ 27,533,615	\$ 16,075,603
County	44.830935%	41,937,235	27,159,291	15,857,053
State	6.803585%	6,364,434	4,121,720	2,406,481
State of ND	1.266995%	1,185,214	767,566	448,146
Political Subdivision	1.649665%	1,543,184	999,393	583,499
Subtotal	99.999999%	\$ 93,545,302	\$ 60,581,585	\$ 35,370,782
Public Safety without Prior Main Service System				
City	65.357221%	\$ 3,800,244	\$ 1,218,240	\$ (827,447)
County	30.923790%	1,798,087	576,411	(391,507)
Political Subdivision	3.718988%	216,243	69,321	(47,084)
Subtotal	99.999999%	\$ 5,814,574	\$ 1,863,972	\$ (1,266,038)
Total PERS		\$ 2,757,174,592	\$ 1,984,184,711	\$ 1,345,047,132

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, 2023

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	11.593611%	\$ 10,725,371	\$ 10,208,164	\$ 517,207	\$ 141,774,863	7.20%
County	16.575387%	15,334,057	15,100,628	233,429	202,695,534	7.45%
District Health Unit	1.270538%	1,175,388	1,174,132	1,256	15,537,024	7.56%
Political Subdivision	2.779217%	2,571,080	2,528,523	42,557	33,986,223	7.44%
School District	18.005148%	16,656,743	16,786,126	(129,383)	220,179,672	7.62%
State	24.618040%	22,774,405	22,212,163	562,242	301,046,738	7.38%
State of ND	25.158053%	23,273,977	22,926,976	347,001	307,650,461	7.45%
Subtotal	99.999994%	\$ 92,511,021	\$ 90,936,712	\$ 1,574,309	\$ 1,222,870,515	7.44%
Judges System	100.000000%	\$ 1,558,939	\$ 1,558,939	\$ -	\$8,954,748	17.41%
Public Safety with Prior Main Service System²						
City	45.448819%	\$ 3,026,019	\$ 2,907,634	\$ 118,385	\$ 32,520,939	8.94%
County	44.830935%	2,984,882	3,070,130	(85,248)	32,078,812	9.57%
State	6.803585%	452,988	482,017	(29,029)	4,868,311	9.90%
State of ND	1.266995%	84,358	88,245	(3,887)	906,599	9.73%
Political Subdivision	1.649665%	109,836	87,685	22,151	1,180,419	7.43%
Subtotal	99.999999%	\$ 6,658,083	\$ 6,635,711	\$ 22,372	\$ 71,555,080	9.27%
Public Safety without Prior Main Service System						
City	65.357221%	\$ 787,727	\$ 799,943	\$ (12,216)	\$ 9,735,462	8.22%
County	30.923790%	372,713	345,710	27,003	4,606,337	7.51%
Political Subdivision	3.718988%	44,824	59,468	(14,644)	553,972	10.73%
Subtotal	99.999999%	\$ 1,205,264	\$ 1,205,121	\$ 143	\$ 14,895,771	8.09%
Total PERS		\$ 101,933,307	\$ 100,336,483	\$ 1,596,824	\$ 1,318,276,114	

¹ 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 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
Main System														
City	11.593611%	\$ 7,277,422	\$ 123,270,332	\$ 5,865,655	\$ 21,013,441	\$ 157,426,850	\$ 1,232,886	\$ 169,683,223	\$ -	\$ 12,864,512	\$ 183,780,621	\$ 18,352,039	\$ 4,187,267	\$ 22,539,306
County	16.575387%	10,404,519	176,239,615	8,386,129	11,584,727	206,614,990	1,762,657	242,596,121	-	18,704,776	263,063,554	26,237,909	(3,664,096)	22,573,813
District Health Unit	1.270538%	797,528	13,509,133	642,816	1,706,768	16,656,245	135,113	18,595,499	-	1,507,431	20,238,043	2,011,194	167,344	2,178,538
Political Subdivision	2.779217%	1,744,535	29,550,329	1,406,115	9,611,073	42,312,052	295,545	40,676,408	-	2,658,118	43,630,071	4,399,339	2,827,160	7,226,499
School District	18.005148%	11,302,015	191,441,699	9,109,497	27,049,621	238,902,832	1,914,701	263,521,993	-	28,810,937	294,247,631	28,501,116	2,161,832	30,662,948
State	24.618040%	15,452,971	261,754,001	12,455,214	16,551,200	306,213,386	2,617,929	360,307,785	-	14,939,022	377,864,736	38,968,980	(2,425,377)	36,543,603
State of ND	25.158053%	15,791,943	267,495,750	12,728,425	16,609,975	312,626,093	2,675,354	368,211,372	-	25,166,487	396,053,213	39,823,798	(3,124,705)	36,699,093
Subtotal	99.999994%	\$ 62,770,933	\$ 1,063,260,859	\$ 50,593,851	\$ 104,126,805	\$ 1,280,752,448	\$ 10,634,185	\$ 1,463,592,401	\$ -	\$ 104,651,283	\$ 1,578,877,869	\$ 158,294,375	\$ 129,425	\$ 158,423,800
Judges System	100.000000%	\$ 97,644	\$ 6,875,157	\$ 1,457,418	\$ -	\$ 8,430,219	\$ 473,576	\$ 10,118,106	\$ -	\$ 14,754	\$ 10,606,436	\$ 2,930,281	\$ (24,389)	\$ 2,905,892
Public Safety with Prior Main Service System¹														
City	45.448819%	\$ 10,548,266	\$ 24,237,263	\$ 1,408,682	\$ 2,694,973	\$ 38,889,184	\$ 94,826	\$ 33,329,346	\$ -	\$ 1,042,353	\$ 34,466,525	\$ 15,342,066	\$ 606,422	\$ 15,948,488
County	44.830935%	10,404,855	23,907,755	1,389,532	575,639	36,277,781	93,538	32,876,227	-	2,043,247	35,013,012	15,133,486	(557,089)	14,576,397
State	6.803585%	1,579,050	3,628,263	210,877	90,897	5,509,087	14,195	4,989,327	-	454,778	5,458,300	2,296,673	(130,283)	2,166,390
State of ND	1.266995%	294,060	675,672	39,270	-	1,009,002	2,644	929,136	-	87,242	1,019,022	427,697	(30,798)	396,899
Political Subdivision	1.649665%	382,871	879,744	51,131	80,492	1,394,238	3,442	1,209,762	-	10,821	1,224,025	556,877	26,646	583,523
Subtotal	99.999999%	\$ 23,209,102	\$ 53,328,697	\$ 3,099,492	\$ 3,442,001	\$ 83,079,292	\$ 208,645	\$ 73,333,798	\$ -	\$ 3,638,441	\$ 77,180,884	\$ 33,756,799	\$ (85,102)	\$ 33,671,697
Public Safety without Prior Main Service System														
City	65.357221%	\$ 511,121	\$ 3,971,468	\$ 298,686	\$ 93,048	\$ 4,874,323	\$ 174,752	\$ 5,159,757	\$ -	\$ 122,750	\$ 5,457,259	\$ 1,366,370	\$ (65,151)	\$ 1,301,219
County	30.923790%	241,838	1,879,102	141,322	34,524	2,296,786	82,684	2,441,341	-	54,519	2,578,544	646,499	38,904	685,403
Political Subdivision	3.718988%	29,085	225,986	16,996	19,897	291,964	9,944	293,603	-	6,081	309,628	77,749	3,863	81,612
Subtotal	99.999999%	\$ 782,044	\$ 6,076,556	\$ 457,004	\$ 147,469	\$ 7,463,073	\$ 267,380	\$ 7,894,701	\$ -	\$ 183,350	\$ 8,345,431	\$ 2,090,618	\$ (22,384)	\$ 2,068,234
Total PERS		\$ 86,859,723	\$ 1,129,541,269	\$ 55,607,765	\$ 107,716,275	\$ 1,379,725,032	\$ 11,583,786	\$ 1,554,939,006	\$ -	\$ 108,487,828	\$ 1,675,010,620	\$ 197,072,073	\$ (2,450)	\$ 197,069,623

¹ State of ND is National Guard.

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



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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
		Total Deferred	2024	2025	2026	2027	2028	Thereafter
Main System								
City	11.593611%	\$ (26,353,771)	\$ 3,340,727	\$ (24,129,703)	\$ 6,274,271	\$ (11,839,066)	\$ -	\$ -
County	16.575387%	(56,448,564)	(2,826,719)	(39,069,207)	4,229,397	(18,782,035)	-	-
District Health Unit	1.270538%	(3,581,798)	182,922	(2,672,560)	384,236	(1,476,396)	-	-
Political Subdivision	2.779217%	(1,318,019)	2,687,117	(3,970,087)	2,533,691	(2,568,740)	-	-
School District	18.005148%	(55,344,799)	1,553,556	(40,708,585)	4,611,423	(20,801,193)	-	-
State	24.618040%	(71,651,350)	611,721	(54,089,274)	8,918,690	(27,092,487)	-	-
State of ND	25.158053%	(83,427,120)	(526,344)	(58,567,797)	4,671,017	(29,003,996)	-	-
Subtotal	99.999994%	\$ (298,125,421)	\$ 5,022,980	\$ (223,207,213)	\$ 31,622,725	\$ (111,563,913)	\$ -	\$ -
Judges System								
	100.000000%	\$ (2,176,217)	\$ (763,097)	\$ (719,670)	\$ (410,068)	\$ (283,382)	\$ -	\$ -
Public Safety with Prior Main Service System¹								
City	45.448819%	\$ 4,422,659	2,650,906	\$ 3,128,741	\$ 1,015,559	\$ (556,949)	\$ (1,453,301)	\$ (362,297)
County	44.830935%	1,264,769	1,651,943	2,303,462	278,390	(1,088,770)	(1,513,712)	(366,544)
State	6.803585%	50,787	204,818	311,962	21,721	(179,902)	(248,736)	(59,076)
State of ND	1.266995%	(10,020)	32,466	54,858	(1,068)	(38,343)	(47,085)	(10,848)
Political Subdivision	1.649665%	170,213	103,891	106,550	30,948	(20,379)	(39,179)	(11,618)
Subtotal	99.999999%	\$ 5,898,408	\$ 4,644,024	\$ 5,905,573	\$ 1,345,550	\$ (1,884,343)	\$ (3,302,013)	\$ (810,383)
Public Safety without Prior Main Service System								
City	65.357221%	\$ (582,936)	\$ (15,287)	\$ (276,294)	\$ (70,411)	\$ (153,724)	\$ (67,220)	\$ -
County	30.923790%	(281,758)	13,281	(139,939)	(42,097)	(80,652)	(32,351)	-
Political Subdivision	3.718988%	(17,664)	4,782	(11,526)	(335)	(6,584)	(4,001)	-
Subtotal	99.999999%	\$ (882,358)	\$ 2,776	\$ (427,759)	\$ (112,843)	\$ (240,960)	\$ (103,572)	\$ -
Total PERS		\$ (295,285,588)	\$ 8,906,683	\$ (218,449,069)	\$ 32,445,364	\$ (113,972,598)	\$ (3,405,585)	\$ (810,383)

¹ State of ND is National Guard.

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



Schedule of Net Pension Liability by Employer

Main System

As of June 30, 2022												As of June 30, 2023*				
Employer Type	Employer ID	Employer	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate				
			State of ND	010100	Governor's Office	\$ 1,333,667	7.35%	\$ 98,025	0.114888%	\$ 3,308,851	\$ 1,363,824	7.43%	\$ 101,332	0.111526%	\$ 2,150,503	
State of ND	010800	Secretary Of State	1,550,252	7.35%	113,944	0.133546%	3,846,214	1,671,750	7.43%	124,211	0.136707%	2,636,056				
State	011000	Office Of Management & Budget	3,325,316	7.35%	244,411	0.286459%	8,250,210	3,349,116	7.43%	248,839	0.273873%	5,280,963				
State	011200	Information Technology Dept	34,267,533	7.35%	2,518,664	2.951969%	85,018,673	37,135,069	7.43%	2,759,136	3.036713%	58,555,490				
State	011700	State Auditor's Office	3,881,833	7.35%	285,315	0.334400%	9,630,943	3,934,356	7.43%	292,223	0.321731%	6,203,786				
State	011800	Central Services	1,259,376	7.35%	92,564	0.108489%	3,124,555	1,449,769	7.43%	107,718	0.118555%	2,286,040				
State of ND	012000	State Treasurer's Office	490,320	7.35%	36,039	0.042239%	1,216,511	507,364	7.43%	37,697	0.041490%	800,032				
State	012500	Attorney General's Office	11,864,133	7.35%	872,014	1.022033%	29,435,231	11,692,755	7.43%	868,772	0.956173%	18,437,428				
State of ND	012700	Tax Department	6,504,523	7.35%	478,082	0.560331%	16,137,906	6,350,191	7.43%	471,819	0.519286%	10,013,145				
State of ND	013000	Facility Management	1,756,531	7.35%	129,105	0.151316%	4,358,002	1,642,430	7.43%	122,033	0.134309%	2,589,816				
State of ND	014000	Office Of Administrative Hearings	461,957	7.35%	33,954	0.039795%	1,146,122	476,513	7.43%	35,405	0.038967%	751,382				
State	016000	Legislative Council	3,439,213	7.35%	252,782	0.29270%	8,532,773	3,633,343	7.43%	269,957	0.297116%	5,729,146				
State of ND	018000	ND Supreme Court	19,806,106	7.35%	1,455,749	1.706193%	49,139,495	20,192,915	7.43%	1,500,334	1.651272%	31,840,691				
State of ND	018800	Commission On Legal Counsel For Indigents	2,424,378	7.35%	178,192	0.208848%	6,014,961	2,535,874	7.43%	188,415	0.207371%	3,998,636				
State	019000	Retirement & Investment Office	1,744,310	7.35%	128,207	0.150263%	4,327,674	2,623,315	7.43%	194,512	0.214521%	4,136,506				
State	019200	ND Public Employees Retirement System	2,078,096	7.35%	152,740	0.179017%	5,155,809	2,002,691	7.43%	148,800	0.163770%	3,157,899				
State of ND	019500	ND Ethics Commission	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-				
State of ND	020100	Public Instruction	4,823,968	7.35%	354,562	0.415560%	11,968,405	4,866,402	7.43%	361,574	0.397949%	7,673,461				
State	020200	Education Standards & Practice	528,612	7.35%	38,853	0.045537%	1,311,496	546,433	7.43%	40,600	0.044684%	861,620				
State	021500	ND University System Office	1,116,822	7.35%	82,086	0.096208%	2,770,854	1,100,312	7.43%	81,753	0.089978%	1,735,003				
State of ND	022300	ND Youth Correctional Center	2,452,579	7.35%	180,265	0.211277%	6,084,918	2,480,169	7.43%	184,277	0.202815%	3,910,785				
State of ND	022400	Juvenile Services - DOCR	1,520,786	7.35%	111,778	0.131008%	3,773,118	1,878,517	7.43%	139,574	0.153615%	2,962,085				
State	022600	Land Department	2,036,343	7.35%	149,671	0.175420%	5,052,213	2,129,114	7.43%	158,193	0.174108%	3,357,242				
State	022700	Bismarck State College	5,008,584	7.35%	368,131	0.431463%	12,426,422	5,445,681	7.43%	404,614	0.445320%	8,586,893				
State	022800	Lake Region State College	2,173,223	7.35%	159,732	0.187212%	5,391,830	2,342,270	7.43%	174,031	0.191539%	3,693,355				
State	022900	Williston State College	1,137,147	7.35%	83,580	0.097959%	2,821,284	1,048,935	7.43%	77,936	0.085776%	1,653,978				
State	023000	University Of North Dakota	40,265,956	7.35%	2,959,548	3.468072%	99,900,927	43,714,898	7.43%	3,248,017	3.574772%	68,930,722				
State	023500	North Dakota State University	32,416,769	7.35%	2,382,633	2.792535%	80,426,868	34,473,651	7.43%	2,561,392	2.819076%	54,358,899				
State	023800	ND St College Of Science	5,056,741	7.35%	371,670	0.435612%	12,545,916	5,617,617	7.43%	417,389	0.459380%	8,858,006				
State	023900	Dickinson State University	2,083,805	7.35%	151,160	0.179599%	5,169,979	2,180,298	7.43%	161,996	0.178239%	3,437,939				
State	024000	Mayville State University	3,078,490	7.35%	226,269	0.265199%	7,637,821	2,736,928	7.43%	203,354	0.223812%	4,315,660				
State	024100	Minot State University	5,319,763	7.35%	391,003	0.458270%	13,198,481	5,632,154	7.43%	418,469	0.460588%	8,880,913				
State	024200	Valley City State University	2,174,178	7.35%	159,802	0.187394%	5,394,192	2,270,033	7.43%	168,663	0.185632%	3,579,653				
State of ND	025000	ND State Library	1,147,825	7.35%	84,365	0.098879%	2,847,781	1,238,623	7.43%	92,030	0.101288%	1,953,088				
State of ND	025200	SCHOOL FOR THE DEAF	1,360,571	7.35%	100,002	0.117206%	3,375,611	1,184,942	7.43%	88,041	0.096898%	1,868,438				
State of ND	025300	School For The Blind	888,379	7.35%	65,296	0.076529%	2,204,086	916,523	7.43%	68,098	0.074948%	1,445,187				
State	026100	ND Board Of Nursing	722,435	7.35%	53,099	0.062344%	1,792,381	845,633	7.43%	62,831	0.069151%	1,333,406				
State of ND	027000	Career & Technical Education	2,075,393	7.35%	152,541	0.187844%	5,149,098	2,228,513	7.43%	165,579	0.182236%	3,513,970				
State of ND	030100	ND Department Of Health	14,757,166	7.35%	1,084,652	1.271253%	36,612,933	14,418,797	7.43%	1,071,317	1.179094%	22,735,908				
State of ND	030300	Mental Health	9,275,806	7.35%	681,772	0.799062%	23,013,518	9,908,177	7.43%	736,178	0.810239%	15,623,453				
State of ND	031000	Life Skills and Transition Center	11,631,974	7.35%	854,950	1.002034%	28,859,246	11,922,454	7.43%	885,838	0.974956%	18,799,612				
State of ND	031200	North Dakota State Hospital	16,163,569	7.35%	1,188,022	1.392407%	40,102,249	15,420,442	7.43%	1,145,739	1.261004%	24,315,339				
State of ND	031300	ND Veterans Home	4,703,094	7.35%	345,677	0.405147%	11,668,503	4,827,738	7.43%	358,701	0.394787%	7,612,490				
State of ND	031600	Indian Affairs Commission	220,399	7.35%	16,199	0.018986%	546,809	290,726	7.43%	21,601	0.023774%	458,423				
State of ND	032100	Veterans Affairs Department	489,965	7.35%	36,012	0.042208%	1,215,619	516,153	7.43%	38,350	0.042208%	813,877				
State of ND	032500	Department Of Human Services	86,360,109	7.35%	6,347,468	7.439472%	214,261,747	91,019,126	7.43%	6,762,721	7.443071%	143,521,192				
State of ND	036000	Protection & Advocacy Project	1,801,153	7.35%	132,385	0.155160%	4,468,711	1,879,749	7.43%	139,665	0.153716%	2,964,032				
State	038000	Job Service North Dakota	9,178,143	7.35%	674,594	0.790649%	22,771,218	8,876,355	7.43%	659,513	0.725862%	13,996,451				
State	040100	Insurance Department	2,328,343	7.35%	171,133	0.200575%	5,776,694	2,430,474	7.43%	180,584	0.198752%	3,832,440				
State of ND	040500	Industrial Commission	7,045,931	7.35%	517,876	0.606970%	17,481,140	7,404,077	7.43%	550,123	0.605467%	11,674,932				
State of ND	040600	ND Department Of Labor	582,040	7.35%	42,780	0.050140%	1,444,065	644,313	7.43%	47,872	0.052699%	1,015,977				
State of ND	040800	Public Service Commission	2,931,261	7.35%	215,448	0.252513%	7,272,543	2,966,164	7.43%	220,386	0.242557%	4,677,111				
State of ND	041200	Aeronautics Commission	476,500	7.35%	35,023	0.041048%	1,182,210	516,058	7.43%	38,343	0.042201%	813,742				
State of ND	041300	Department Of Financial Institutions	2,227,735	7.35%	163,739	0.191908%	5,527,078	2,368,393	7.43%	175,972	0.193675%	3,734,543				
State of ND	041400	ND Securities Department	652,512	7.35%	47,960	0.056211%	1,618,914	585,207	7.43%	43,481	0.047855%	922,765				
State	042600	State Board Of Law Examiners	347,112	7.35%	25,513	0.029902%	861,198	369,696	7.43%	27,468	0.030232%	582,949				
State	042700	ND State Board Of Cosmetology	84,288	7.35%	6,195	0.007261%	209,122	62,733	7.43%	4,661	0.005130%	98,319				
State	042800	ND State Plumbing Board	423,444	7.35%	31,123	0.036477%	1,050,562	431,915	7.43%	32,091	0.035320%	681,059				
State	047100	Bank Of North Dakota	10,429,137	7.35%	766,542	0.898416%	25,874,979	11,091,744	7.43%	824,117	0.907025%	17,489,731				
State	047200	Public Finance Authority	211,410	7.35%	15,539	0.018212%	524,518	217,500	7.43%	16,160	0.017786%	342,959				
State	047300	Housing Finance Agency	3,004,869	7.35%	220,858	0.258854%	7,455,168	3,153,069	7.43%	234,273	0.257842%	4,971,844				
State	047500	Mill & Elevator Association	9,733,537	7.35%	715,415	0.838493%	24,149,157	9,874,211	7.43%	733,654	0.807462%	15,569,905				
State	048500	Workforce Safety & Insurance	14,763,003	7.35%	1,085,081	1.271756%	36,627,420	15,801,634	7.43%	1,174,061	1.292176%	24,916,414				
State of ND	050200	Field Services Division	8,466,570	7.35%	622,293	0.729351%	21,005,794	8,700,524	7.43%	646,449	0.711484%	13,719,207				

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2022											As of June 30, 2023*				
Employer Type	Employer ID	Employer	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate			
			\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	
State of ND	050400	Highway Patrol	1,781,132	7.35%	130,913	0.153435%	4,419,030	1,947,952	7.43%	144,733	0.159293%	3,071,571			
State of ND	051600	Hear River Correctional Center	936,940	7.35%	68,865	0.080712%	2,324,559	1,164,334	7.43%	86,510	0.095213%	1,835,947			
State of ND	051700	Department Of Corrections Transitional Services	2,333,850	7.35%	171,538	0.201049%	5,790,345	2,593,725	7.43%	192,714	0.212101%	4,089,843			
State of ND	051800	James River Correctional Ctr	8,342,839	7.35%	613,199	0.718692%	20,698,808	8,011,577	7.43%	595,260	0.655145%	12,632,849			
State of ND	051900	State Penitentiary	10,581,525	7.35%	777,742	0.911543%	26,253,045	11,023,485	7.43%	819,045	0.901443%	17,382,096			
State	052000	Rough Rider Industries	1,587,180	7.35%	116,658	0.136727%	3,937,229	1,580,302	7.43%	117,416	0.129229%	2,491,861			
State of ND	053000	Department Of Corrections And Rehabilitation	8,408,606	7.35%	618,033	0.724357%	20,861,964	8,582,324	7.43%	637,667	0.701818%	13,532,822			
State of ND	054000	Adjutant General ND National Guard	10,667,472	7.35%	784,059	0.918947%	26,466,286	10,864,565	7.43%	807,237	0.888448%	17,131,519			
State of ND	060100	Department Of Commerce	4,017,885	7.35%	295,315	0.346120%	9,968,486	4,685,503	7.43%	348,133	0.383156%	7,888,215			
State of ND	060200	Dept Of Agriculture	4,733,804	7.35%	347,935	0.407792%	11,744,681	4,836,592	7.43%	359,359	0.395511%	7,626,450			
State of ND	060700	Milk Marketing Board	61,500	7.35%	4,520	0.009528%	152,586	109,020	7.43%	8,100	0.008915%	171,904			
State of ND	060800	ND Oilseed Council	35,640	7.35%	2,620	0.003070%	88,418	36,802	7.43%	2,734	0.003009%	58,021			
State	061100	ND Soybean Council	435,223	7.35%	31,989	0.037492%	1,079,795	342,943	7.43%	25,481	0.028044%	540,759			
State of ND	061400	ND Corn Utilization Council	165,300	7.35%	12,150	0.014240%	410,121	250,316	7.43%	18,598	0.020470%	394,713			
State of ND	061600	State Seed Department	1,476,562	7.35%	108,527	0.127198%	3,663,387	1,564,518	7.43%	116,244	0.127938%	2,466,967			
State	062400	Beef Commission	252,103	7.35%	18,530	0.021717%	625,464	122,312	7.43%	9,088	0.010002%	192,864			
State of ND	062500	ND Wheat Commission	481,432	7.35%	35,385	0.041473%	1,194,450	511,090	7.43%	37,974	0.041794%	805,984			
State of ND	062600	ND Barley Council	152,004	7.35%	11,172	0.013094%	377,116	153,002	7.43%	11,368	0.012512%	241,263			
State	066500	State Fair Association	1,084,960	7.35%	79,745	0.093464%	2,691,825	1,206,826	7.43%	89,667	0.098688%	1,902,954			
State of ND	067000	Racing Commission	139,014	7.35%	10,218	0.011975%	344,888	141,525	7.43%	10,515	0.011573%	223,157			
State of ND	070100	Historical Society	4,397,471	7.35%	323,214	0.378819%	10,910,239	4,848,670	7.43%	360,256	0.396499%	7,845,501			
State of ND	070900	ND Council On The Arts	346,399	7.35%	25,460	0.029840%	859,412	337,698	7.43%	25,091	0.027615%	532,487			
State of ND	072000	Game & Fish Department	11,924,342	7.35%	876,439	1.027220%	29,584,620	12,244,788	7.43%	909,788	1.001315%	19,307,880			
State of ND	075000	Parks & Recreation Department	3,683,473	7.35%	270,735	0.317312%	9,138,797	4,164,015	7.43%	309,386	0.340512%	6,565,931			
State of ND	077000	Water Commission	5,954,521	7.35%	437,657	0.512951%	14,773,330	6,656,312	7.43%	494,564	0.544319%	10,445,844			
State	080100	Department Of Transportation	59,887,492	7.35%	4,401,731	5.158995%	148,582,491	64,037,543	7.43%	4,757,989	5.236658%	100,975,981			
State	090000	ND State Board Of Accountancy	112,968	7.35%	8,303	0.009732%	280,288	127,997	7.43%	9,510	0.010467%	201,380			
State	090100	Board Of Medical Examiners	327,984	7.35%	24,107	0.028254%	813,734	342,930	7.43%	25,480	0.028043%	540,740			
State	090200	Board Of Pharmacy	282,456	7.35%	20,761	0.024332%	700,778	288,627	7.43%	21,445	0.023602%	455,106			
State	090600	Real Estate Commission	245,898	7.35%	18,074	0.021183%	610,085	253,235	7.43%	18,815	0.020708%	399,302			
State	090900	Electrical Board	1,660,998	7.35%	122,083	0.143086%	4,120,972	2,007,507	7.43%	149,158	0.164163%	3,165,477			
State	099501	ND System Information Technology Services	2,360,489	7.35%	173,496	0.203344%	5,856,443	2,407,402	7.43%	178,870	0.196865%	3,796,054			
State	099503	North Dakota State Board of Dental Examiners	-	7.35%	-	0.000000%	-	115,412	7.43%	8,575	0.009438%	181,988			
District Health Unit	100002	McIntosh District Health Unit	137,481	7.35%	10,105	0.011843%	341,086	136,046	7.43%	10,108	0.011125%	214,518			
District Health Unit	100003	Wells County Dist Health Unit	265,225	7.35%	19,494	0.022848%	658,038	268,750	7.43%	19,968	0.021977%	423,772			
District Health Unit	100004	Central Valley Health Unit	1,213,699	7.35%	89,207	0.104554%	3,011,225	1,317,952	7.43%	97,924	0.107775%	2,078,174			
District Health Unit	100005	Dickey County Health District	292,339	7.35%	21,487	0.025183%	725,287	235,120	7.43%	17,469	0.019227%	370,745			
District Health Unit	100006	Emmons County Public Health	155,714	7.35%	11,445	0.013414%	386,332	194,233	7.43%	14,432	0.015883%	306,264			
District Health Unit	100007	Rolette County Public Health	656,601	7.35%	48,260	0.065633%	1,629,052	766,657	7.43%	56,963	0.062693%	1,208,879			
District Health Unit	100008	Towner County Public Health Unit	131,561	7.35%	9,670	0.011333%	326,398	186,410	7.43%	13,850	0.015244%	293,943			
District Health Unit	100009	Nelson-Griggs District Health Unit	209,407	7.35%	15,391	0.018039%	519,535	220,464	7.43%	16,380	0.018028%	347,625			
District Health Unit	100010	First District Health Unit	2,323,001	7.35%	170,741	0.200114%	5,763,416	2,468,652	7.43%	183,421	0.201874%	3,893,640			
District Health Unit	100011	Lake Region District Health Unit	1,175,863	7.35%	86,426	0.101294%	2,917,335	1,086,833	7.43%	80,752	0.088876%	1,713,754			
District Health Unit	100012	Garrison Diversion Conservancy District	2,128,991	7.35%	156,481	0.183401%	5,282,071	2,204,269	7.43%	163,777	0.180254%	3,475,752			
District Health Unit	100013	Upper Missouri Health Unit	1,534,234	7.35%	112,766	0.132166%	3,806,469	1,523,915	7.43%	113,227	0.124618%	2,402,950			
District Health Unit	100014	Kidder County District Health Unit	102,902	7.35%	7,563	0.008864%	255,289	102,779	7.43%	7,636	0.008405%	162,070			
District Health Unit	100015	Southwestern District Health Unit	1,678,976	7.35%	123,405	0.144635%	4,165,584	1,529,642	7.43%	113,652	0.125086%	2,411,974			
District Health Unit	100017	City-County Health District	668,150	7.35%	49,109	0.057558%	1,657,709	856,911	7.43%	63,668	0.070074%	1,351,204			
District Health Unit	100018	Sargent County District Health Unit	156,496	7.35%	11,502	0.013481%	388,262	175,859	7.43%	13,066	0.014381%	277,302			
District Health Unit	100019	Trall District Health Unit	206,551	7.35%	15,181	0.017793%	512,450	179,186	7.43%	13,314	0.014653%	282,547			
District Health Unit	100021	Cavalier County Health Dist	174,821	7.35%	12,849	0.015060%	433,738	190,526	7.43%	14,156	0.015580%	300,422			
District Health Unit	100022	Walsh County Health District	378,920	7.35%	27,851	0.032642%	940,111	391,825	7.43%	29,115	0.032044%	617,889			
District Health Unit	100023	Custer Health Unit	1,478,493	7.35%	108,669	0.127364%	3,668,168	1,500,968	7.43%	111,522	0.122741%	2,366,756			
District Health Unit	100024	Southeast Water Users District	545,435	7.35%	40,089	0.046886%	1,353,228	570,289	7.43%	42,372	0.046635%	899,240			
City	200002	City Of Mcville	115,009	7.35%	8,453	0.009097%	285,328	123,596	7.43%	9,183	0.010107%	194,888			
City	200003	City Of Drayton	218,426	7.35%	16,054	0.018816%	541,913	233,996	7.43%	17,386	0.019135%	368,971			
City	200004	City Of Fessenden	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-			
City	200005	City Of Westhope	161,706	7.35%	11,885	0.013930%	401,193	93,993	7.43%	6,984	0.007866%	148,205			
City	200006	City Of Belvidere	95,798	7.35%	7,041	0.008252%	237,663	230,652	7.43%	17,137	0.018862%	363,707			
City	200007	City Of Beulah	617,772	7.35%	45,406	0.053218%	1,532,714	714,395	7.43%	53,080	0.058420%	1,126,485			
City	200008	City Of Rolla	469,413	7.35%	34,502	0.040437%	1,164,613	253,816	7.43%	18,859	0.020756%	400,228			
City	200009	City Of New Town	1,083,057	7.35%	79,605	0.093300%	2,687,102	1,023,623	7.43%	76,055	0.083707%	1,614,082			
City	200010	City Of Cavalier	593,396	7.35%	43,615	0.051118%	1,472,232	643,526	7.43%	47,814	0.052624%	1,014,724			
City	200011	City Of Harvey	541,789	7.35%	39,821	0.046672%	1,344,185	618,582	7.43%	45,961	0.050584%	975,387			

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2022				As of June 30, 2023*				
			2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	
City	200012	City Of Napoleon	\$ 170,766	7.35%	\$ 12,551	0.014711%	\$ 423,687	7.43%	\$ 13,036	0.014347%	\$ 276,646
City	200014	City Of Grand Forks	18,484,767	7.35%	1,358,630	1.592366%	45,861,201	7.43%	1,456,267	1.602771%	30,905,469
City	200015	City Of Killdeer	909,194	7.35%	66,826	0.078322%	2,255,726	7.43%	589,201	0.048182%	929,071
City	200016	City Of Ellendale	327,464	7.35%	24,069	0.028209%	812,438	7.43%	26,658	0.029340%	565,749
City	200017	City Of Wishek	260,264	7.35%	19,129	0.022420%	645,711	7.43%	273,694	0.022381%	431,562
City	200018	City Of Granville	53,166	7.35%	3,908	0.004580%	131,907	7.43%	2,949	0.003245%	62,572
City	200019	City Of Linton	272,153	7.35%	20,003	0.023445%	675,232	7.43%	21,458	0.023617%	455,395
City	200020	City Of Finley	100,188	7.35%	7,364	0.008631%	248,579	7.43%	8,817	0.009704%	187,118
City	200021	City Of Wilton	140,762	7.35%	10,346	0.012126%	349,237	7.43%	11,732	0.012912%	248,976
City	200022	City Of Ray	223,554	7.35%	16,431	0.019258%	554,643	7.43%	18,190	0.020019%	386,017
City	200025	City Of Medora	282,267	7.35%	20,747	0.024316%	700,317	7.43%	28,670	0.031554%	608,441
City	200026	City Of Velva	206,741	7.35%	15,195	0.017810%	512,940	7.43%	15,140	0.016663%	321,305
City	200028	City Of Thompson	149,331	7.35%	10,976	0.012864%	370,492	7.43%	11,711	0.012889%	248,532
City	200029	City Of Williston	12,735,473	7.35%	936,057	1.097094%	31,597,038	7.43%	970,480	1.068114%	20,595,933
City	200030	City Of Bowman	626,434	7.35%	46,043	0.053964%	1,554,199	7.43%	46,065	0.050700%	977,624
City	200031	City Of Tioga	1,087,672	7.35%	79,944	0.093697%	2,698,536	7.43%	89,972	0.099023%	1,909,413
City	200033	City Of Rhame	69,371	7.35%	5,099	0.005976%	172,113	7.43%	4,016	0.004420%	85,229
City	200035	City Of Fargo	38,749,407	7.35%	2,848,081	3.388059%	96,138,322	7.43%	3,258,391	3.586196%	69,150,909
City	200036	City Of Jamestown	5,786,381	7.35%	425,299	0.498466%	14,356,153	7.43%	435,791	0.479633%	9,248,535
City	200037	City Of Beach	286,270	7.35%	21,041	0.024661%	710,253	7.43%	279,046	0.022819%	440,008
City	200038	City Of Bottineau	27,760	7.35%	2,040	0.002391%	68,682	7.43%	5,210	0.005734%	110,566
City	200040	City Of Kulm	88,572	7.35%	6,510	0.007630%	219,749	7.43%	9,109	0.007467%	143,983
City	200041	City Of Harwood	99,728	7.35%	7,330	0.008591%	247,427	7.43%	11,769	0.012953%	249,767
City	200043	City Of Dickinson	5,329,150	7.35%	391,693	0.459078%	13,221,752	7.43%	456,678	0.502621%	9,691,801
City	200045	City Of Mapleton	199,021	7.35%	14,628	0.017145%	493,787	7.43%	15,015	0.016525%	318,644
City	200046	City Of Walhpeton	2,652,990	7.35%	194,995	0.228541%	6,582,133	7.43%	215,515	0.237197%	4,573,757
City	200047	City Of Bottineau	557,643	7.35%	40,987	0.048038%	1,383,526	7.43%	41,107	0.045243%	872,399
City	200049	City Of Elgin	70,902	7.35%	5,211	0.006108%	175,914	7.43%	5,428	0.005974%	115,194
City	200050	City Of Rugby	638,685	7.35%	46,943	0.055019%	1,584,584	7.43%	41,608	0.045794%	883,024
City	200051	City Of New Salem	132,526	7.35%	9,741	0.011416%	328,788	7.43%	12,074	0.013289%	256,245
City	200052	City Of Walhalla	310,927	7.35%	22,853	0.026785%	771,426	7.43%	25,967	0.028579%	551,075
City	200053	City Of Gwinner	173,734	7.35%	12,769	0.014966%	431,031	7.43%	13,146	0.014469%	278,999
City	200054	City Of Kenmare	175,452	7.35%	12,896	0.015114%	435,293	7.43%	15,377	0.012534%	241,687
City	200055	City Of Watford City	2,707,839	7.35%	199,026	0.233266%	6,718,216	7.43%	223,384	0.245857%	4,740,743
City	200057	City Of Cooperstown	195,955	7.35%	14,403	0.016880%	486,155	7.43%	10,008	0.011015%	212,397
City	200058	City Of New England	106,942	7.35%	7,860	0.009212%	265,312	7.43%	110,684	0.009051%	174,526
City	200059	City Of Carrington	652,854	7.35%	47,985	0.056240%	1,619,749	7.43%	55,360	0.060930%	1,174,884
City	200060	City Of Mott	116,226	7.35%	8,543	0.010012%	288,352	7.43%	6,433	0.007080%	136,520
City	200061	City Of Larimore	186,502	7.35%	13,708	0.016066%	462,711	7.43%	12,069	0.013283%	256,130
City	200062	City Of Sherwood	33,656	7.35%	2,474	0.002899%	83,493	7.43%	2,744	0.003021%	58,253
City	200063	City Of Lamoure	206,619	7.35%	15,186	0.017799%	512,623	7.43%	16,166	0.017792%	343,075
City	200064	City Of Michigan	57,732	7.35%	4,243	0.004973%	143,226	7.43%	4,628	0.005093%	98,206
City	200065	City Of Park River	479,148	7.35%	35,217	0.041276%	1,188,776	7.43%	29,006	0.031924%	615,575
City	200066	City Of Sawyer	-	7.35%	-	0.000000%	-	7.43%	-	0.005186%	99,999
City	200067	City Of Hatton	46,372	7.35%	3,408	0.003995%	115,059	7.43%	5,107	0.004187%	80,736
City	200069	City Of Northwood	287,610	7.35%	21,139	0.024776%	713,565	7.43%	31,617	0.025891%	499,244
City	200070	City Of Powers Lake	42,726	7.35%	3,140	0.003681%	106,015	7.43%	4,009	0.003599%	69,398
City	200072	City Of Towner	114,116	7.35%	8,388	0.009830%	283,111	7.43%	9,038	0.009948%	191,823
City	200073	City Of Pembina	10,000	7.35%	735	0.000861%	24,797	7.43%	7925	0.008722%	168,182
City	200075	City Of Underwood	97,656	7.35%	7,178	0.008413%	242,300	7.43%	11,120	0.004534%	87,427
City	200076	City Of New Leipzig	-	7.35%	-	0.000000%	-	7.43%	-	0.000000%	-
City	200077	City Of Stanley	809,381	7.35%	59,490	0.069724%	2,008,098	7.43%	806,334	0.065938%	1,271,451
City	200080	City Of Crosby	208,910	7.35%	15,355	0.017997%	518,326	7.43%	189,774	0.015159%	299,245
City	200083	City Of Grafton	1,280,774	7.35%	94,137	0.110332%	3,177,635	7.43%	1,302,890	0.113903%	2,196,337
City	200084	City Of Emerald	92,150	7.35%	6,773	0.007938%	228,620	7.43%	109,566	0.008960%	173,771
City	200085	City Of Lincoln	253,388	7.35%	18,624	0.021828%	628,661	7.43%	313,651	0.025649%	494,577
City	200086	City Of Minot	87,827	7.35%	6,455	0.007566%	217,906	7.43%	99,245	0.008116%	156,497
City	200087	City Of Ashley	129,795	7.35%	9,540	0.011811%	322,020	7.43%	7,337	0.008075%	155,706
City	200088	City Of Neche	-	7.35%	-	0.000000%	-	7.43%	-	0.000000%	-
City	200089	City Of Surrey	140,639	7.35%	10,337	0.012115%	348,920	7.43%	17,138	0.018862%	363,707
City	200090	City Of Hankinson	211,150	7.35%	15,520	0.018189%	523,855	7.43%	16,669	0.018346%	353,757
City	200091	City Of New Rockford	205,843	7.35%	15,129	0.017732%	510,693	7.43%	16,151	0.017776%	342,766
City	200092	City Of Minot	9,104,099	7.35%	669,151	0.784271%	22,587,527	7.43%	828,906	0.91296%	17,591,369
City	200094	City Of West Fargo	10,474,195	7.35%	769,853	0.902297%	25,986,754	7.43%	951,175	1.046866%	20,186,218

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2022										As of June 30, 2023*				
Employer Type	Employer ID	Employer	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount		2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount	
							\$	%					\$	%
City	200096	City Of Valley City	\$ 503,176	7.35%	\$ 36,983	0.043346%	\$ 1,248,394	7.43%	\$ 675,750	7.43%	\$ 50,208	0.055259%	\$ 1,065,533	
City	200097	City Of Devils Lake	1,563,463	7.35%	114,915	0.134684%	3,878,989	7.43%	1,844,870	7.43%	137,074	0.150864%	2,909,039	
City	200098	City Of Dakes	586,778	7.35%	43,128	0.050548%	1,455,816	7.43%	436,394	7.43%	32,424	0.035686%	688,116	
City	200100	City Of Mohall	169,967	7.35%	12,493	0.014642%	421,699	7.43%	176,696	7.43%	13,129	0.014449%	278,613	
City	200101	City Of Lidgerwood	83,487	7.35%	6,136	0.007192%	207,134	7.43%	90,480	7.43%	6,723	0.007399%	142,671	
City	200102	City Of McClusky	32,250	7.35%	2,370	0.002778%	80,008	7.43%	32,084	7.43%	2,384	0.002624%	50,597	
City	200103	City Of Burlington	189,277	7.35%	13,912	0.016305%	469,595	7.43%	201,039	7.43%	14,937	0.016440%	317,005	
City	200104	City Of Lisbon	567,063	7.35%	41,679	0.048850%	1,406,913	7.43%	322,363	7.43%	23,952	0.026361%	508,307	
City	200110	City Of Halliday	147,976	7.35%	10,876	0.012747%	367,122	7.43%	157,822	7.43%	11,726	0.012906%	248,860	
City	200111	City Of Maddock	146,258	7.35%	10,750	0.012599%	362,860	7.43%	167,315	7.43%	12,432	0.013682%	263,823	
City	200114	City Of Regent	59,546	7.35%	4,377	0.005100%	147,747	7.43%	63,516	7.43%	4,719	0.005194%	100,153	
City	200115	City Of Lakota	253,353	7.35%	18,621	0.021825%	628,575	7.43%	294,804	7.43%	21,904	0.024108%	464,863	
City	200117	City Of Alexander	173,180	7.35%	12,729	0.014919%	429,677	7.43%	180,683	7.43%	13,425	0.014775%	284,899	
City	200118	City Of Berthold	49,966	7.35%	3,673	0.004304%	123,958	7.43%	25,292	7.43%	1,879	0.002068%	39,876	
City	200119	City Of Carson	83,844	7.35%	6,163	0.007223%	208,027	7.43%	109,927	7.43%	8,168	0.008989%	173,331	
City	200120	City Of Dodge	92,774	7.35%	6,819	0.007992%	230,175	7.43%	96,396	7.43%	7,162	0.007883%	152,004	
City	200123	City Of Grenora	104,064	7.35%	7,649	0.008956%	258,198	7.43%	115,337	7.43%	8,570	0.009432%	181,873	
City	200124	City Of Kindred	171,926	7.35%	12,637	0.014811%	426,567	7.43%	186,464	7.43%	13,854	0.015248%	294,020	
City	200125	City Of Richardson	39,809	7.35%	2,926	0.003429%	98,757	7.43%	94,430	7.43%	7,016	0.007722%	148,900	
City	200128	City Of Rolette	-	7.35%	-	0.000000%	-	-	77,216	7.43%	5,737	0.006314%	121,750	
County	300001	Adams County	602,506	7.35%	44,284	0.051903%	1,494,841	7.43%	624,774	7.43%	46,421	0.051091%	985,163	
County	300002	Barnes County	2,744,712	7.35%	201,736	0.236443%	6,809,716	7.43%	2,559,167	7.43%	190,146	0.209275%	4,035,350	
County	300003	Benson County	1,323,344	7.35%	97,266	0.113999%	3,283,247	7.43%	1,312,473	7.43%	97,517	0.107327%	2,069,535	
County	300004	Billings County	5,626,587	7.35%	413,554	0.484701%	13,959,712	7.43%	5,171,482	7.43%	384,241	0.422897%	8,154,521	
County	300005	Bottineau County	3,434,630	7.35%	252,445	0.295875%	8,521,397	7.43%	3,813,563	7.43%	283,348	0.311853%	6,013,313	
County	300006	Bowman County	1,129,329	7.35%	83,006	0.097286%	2,801,902	7.43%	1,158,951	7.43%	86,110	0.094773%	1,827,463	
County	300007	Burke County	1,666,091	7.35%	122,458	0.143525%	4,133,616	7.43%	1,691,502	7.43%	125,679	0.138322%	2,667,197	
County	300008	Burleigh County	18,072,350	7.35%	1,328,318	1.568399%	44,838,000	7.43%	19,848,252	7.43%	1,474,725	1.623087%	31,297,213	
County	300009	Cass County	17,294,588	7.35%	1,271,152	1.489838%	42,908,326	7.43%	17,995,943	7.43%	1,337,099	1.476151%	28,376,451	
County	300010	Cavalier County	3,438,731	7.35%	252,747	0.296229%	8,531,592	7.43%	3,449,496	7.43%	256,298	0.282082%	5,439,253	
County	300011	Dickey County	1,569,185	7.35%	115,335	0.135177%	3,893,188	7.43%	1,567,133	7.43%	116,438	0.128152%	2,471,094	
County	300012	Divide County	2,278,975	7.35%	167,505	0.196322%	5,654,204	7.43%	2,320,937	7.43%	172,446	0.189794%	3,659,707	
County	300013	Dunn County	4,477,105	7.35%	329,067	0.385679%	11,107,812	7.43%	4,680,462	7.43%	347,758	0.382744%	7,380,270	
County	300014	Eddy County	925,721	7.35%	68,040	0.079746%	2,296,738	7.43%	923,351	7.43%	68,605	0.075507%	1,455,966	
County	300015	Emmons County	2,559,445	7.35%	188,119	0.220483%	6,350,057	7.43%	2,544,846	7.43%	189,082	0.208104%	4,012,770	
County	300016	Foster County	918,722	7.35%	67,526	0.079143%	2,279,371	7.43%	1,053,493	7.43%	78,275	0.086149%	1,661,170	
County	300017	Golden Valley County	940,078	7.35%	69,096	0.080983%	2,332,364	7.43%	1,147,627	7.43%	85,269	0.093847%	1,809,607	
County	300018	Grand Forks County	15,317,451	7.35%	1,125,833	1.319518%	38,002,997	7.43%	16,586,965	7.43%	1,232,411	1.356396%	26,154,738	
County	300019	Grant County	978,396	7.35%	71,912	0.084284%	2,427,435	7.43%	1,140,890	7.43%	84,768	0.093296%	1,798,982	
County	300020	Griggs County	541,067	7.35%	39,768	0.046610%	1,342,399	7.43%	637,590	7.43%	47,400	0.052168%	1,005,931	
County	300021	Hettinger County	1,135,945	7.35%	83,492	0.097856%	2,818,318	7.43%	1,083,228	7.43%	80,484	0.088581%	1,708,065	
County	300023	Lamoure County	1,983,542	7.35%	145,790	0.170872%	4,921,227	7.43%	2,014,102	7.43%	149,648	0.164703%	3,175,889	
County	300024	Logan County	593,363	7.35%	43,612	0.051115%	1,472,146	7.43%	616,876	7.43%	45,834	0.050445%	972,707	
County	300025	Mchenry County	1,104,557	7.35%	81,185	0.095152%	2,740,441	7.43%	1,275,236	7.43%	94,750	0.104282%	2,010,820	
County	300026	Mcintosh County	849,068	7.35%	62,406	0.073143%	2,106,567	7.43%	813,121	7.43%	60,415	0.066493%	1,282,153	
County	300027	Mckenzie County	9,070,378	7.35%	666,673	0.761366%	22,503,861	7.43%	9,150,378	7.43%	679,873	0.748270%	14,428,534	
County	300028	McLean County	4,183,516	7.35%	307,488	0.360388%	10,379,414	7.43%	4,162,914	7.43%	309,305	0.340421%	6,564,176	
County	300029	Mercer County	3,895,186	7.35%	286,296	0.335500%	9,664,063	7.43%	3,673,125	7.43%	272,913	0.300369%	5,791,872	
County	300030	Morton County	6,484,104	7.35%	476,582	0.558572%	16,087,246	7.43%	7,094,459	7.43%	527,118	0.580148%	11,186,717	
County	300031	Mountrail County	7,870,319	7.35%	578,468	0.677987%	19,526,477	7.43%	8,217,771	7.43%	610,580	0.672007%	12,957,991	
County	300032	Nelson County	1,785,212	7.35%	131,213	0.153787%	4,429,168	7.43%	1,790,522	7.43%	133,036	0.146420%	2,823,347	
County	300033	Oliver County	874,685	7.35%	64,289	0.075350%	2,170,130	7.43%	910,316	7.43%	67,636	0.074441%	1,435,410	
County	300034	Pembina County	2,546,692	7.35%	187,182	0.219384%	6,318,405	7.43%	2,891,976	7.43%	214,874	0.236491%	4,560,143	
County	300035	Pierce County	2,116,397	7.35%	155,555	0.182317%	5,250,851	7.43%	2,048,550	7.43%	152,207	0.167520%	3,230,208	
County	300036	Ramsay County	5,379,274	7.35%	395,377	0.463396%	13,346,113	7.43%	5,435,872	7.43%	403,885	0.444517%	8,571,410	
County	300037	Ransom County	1,931,723	7.35%	141,982	0.166408%	4,792,661	7.43%	2,127,752	7.43%	158,092	0.173997%	3,355,101	
County	300038	Renville County	1,320,966	7.35%	97,091	0.113794%	3,277,343	7.43%	1,037,953	7.43%	77,120	0.084878%	1,636,662	
County	300039	Richland County	6,633,921	7.35%	487,593	0.571478%	16,458,947	7.43%	7,680,781	7.43%	570,682	0.628094%	12,111,237	
County	300040	Rolette County	1,030,105	7.35%	75,713	0.088738%	2,555,713	7.43%	1,160,774	7.43%	86,246	0.094922%	1,830,336	
County	300041	Sargent County	712,000	7.35%	52,332	0.061335%	1,766,489	7.43%	975,237	7.43%	72,460	0.079750%	1,537,781	
County	300042	Sheridan County	642,145	7.35%	47,198	0.055317%	1,593,166	7.43%	710,157	7.43%	52,765	0.058073%	1,119,794	
County	300044	Slope County	1,134,937	7.35%	83,418	0.097769%	2,815,812	7.43%	1,111,106	7.43%	82,555	0.090860%	1,752,010	
County	300045	Stark County	4,160,934	7.35%	305,829	0.358443%	10,323,397	7.43%	4,101,601	7.43%	304,749	0.335408%	6,467,513	
County	300046	Steele County	946,036	7.35%	69,534	0.081496%	2,347,139	7.43%	821,184	7.43%	61,014	0.067152%	1,294,860	

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2022				As of June 30, 2023*					
			2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
County	300047	Stutsman County	\$ 7,119,022	7.35%	\$ 523,248	0.613267%	\$ 17,662,498	\$ 8,038,545	7.43%	\$ 597,264	0.657350%	\$ 12,675,367
County	300048	Towner County	1,290,768	7.35%	94,871	0.111193%	3,202,432	1,408,257	7.43%	104,633	0.115160%	2,220,575
County	300049	Trails County	3,774,913	7.35%	277,456	0.325189%	9,365,660	4,119,011	7.43%	306,043	0.336831%	6,494,952
County	300050	Walsh County	2,394,286	7.35%	175,980	0.206255%	5,940,281	2,221,124	7.43%	165,030	0.181632%	3,502,323
County	300051	Ward County	10,552,942	7.35%	775,641	0.909081%	26,182,138	10,246,476	7.43%	761,313	0.837904%	16,156,904
County	300052	Wells County	1,875,359	7.35%	137,839	0.161552%	4,652,805	1,988,605	7.43%	147,753	0.162618%	3,135,685
County	300053	Williams County	12,723,740	7.35%	935,195	1.096084%	31,567,949	13,539,268	7.43%	1,005,968	1.107371%	21,349,051
School District	400002	McClusky Public Schools	168,827	7.35%	12,409	0.014544%	418,877	255,811	7.43%	19,007	0.020919%	403,371
School District	400003	Lake Region Special Education Unit	540,483	7.35%	39,726	0.046560%	1,340,959	550,488	7.43%	40,901	0.045016%	868,022
School District	400004	Lidgerwood Public School	455,483	7.35%	33,478	0.039237%	1,130,052	409,073	7.43%	30,394	0.033452%	645,039
School District	400006	Holiday Public School	116,014	7.35%	8,527	0.009994%	287,834	-	7.43%	-	0.000000%	-
School District	400007	Oliver-Mercer Special Education Unit	497,243	7.35%	36,547	0.042825%	1,233,677	467,923	7.43%	34,767	0.038264%	737,826
School District	400008	Underwood School District #8	498,106	7.35%	36,611	0.042909%	1,235,808	605,040	7.43%	44,954	0.049477%	954,041
School District	400010	New Town Public School District	2,495,605	7.35%	183,427	0.214983%	6,191,654	2,464,462	7.43%	183,110	0.201531%	3,886,026
School District	400011	Bottineau Public School	1,449,411	7.35%	106,532	0.124859%	3,596,022	1,481,083	7.43%	110,044	0.121115%	2,335,403
School District	400012	Peace Garden Special Services	444,392	7.35%	32,663	0.038282%	1,102,547	505,522	7.43%	37,560	0.041339%	797,120
School District	400014	Beulah Public School #27	1,091,647	7.35%	80,236	0.094040%	2,708,415	1,232,924	7.43%	91,606	0.100822%	1,944,103
School District	400016	St. John School District #3	1,189,829	7.35%	87,452	0.102498%	2,952,011	1,181,597	7.43%	87,793	0.096625%	1,863,174
School District	400017	Ellendale Public School District #40	467,219	7.35%	34,341	0.040248%	1,159,169	500,095	7.43%	37,157	0.040895%	788,559
School District	400018	Rural Cass Special Education Unit	250,755	7.35%	18,430	0.021601%	622,123	295,704	7.43%	21,971	0.024181%	466,271
School District	400019	Fargo Public Schools	27,461,900	7.35%	2,018,450	2.365699%	68,133,706	28,529,622	7.43%	2,119,751	2.330044%	44,986,204
School District	400020	Surrey Schools	364,669	7.35%	45,913	0.053812%	1,549,821	719,058	7.43%	53,426	0.058801%	1,133,832
School District	400021	Jamestown Public School District #1	3,460,886	7.35%	254,375	0.298137%	8,586,544	3,236,490	7.43%	240,471	0.264663%	5,103,371
School District	400023	Warwick Public School	710,069	7.35%	52,190	0.061169%	1,761,708	670,456	7.43%	49,815	0.054826%	1,057,184
School District	400024	Souris Valley Special Services	544,582	7.35%	40,027	0.046913%	1,351,126	489,247	7.43%	36,351	0.040008%	771,455
School District	400025	Rugby Public School District #5	933,527	7.35%	68,614	0.080418%	2,316,092	948,957	7.43%	70,508	0.077601%	1,496,343
School District	400026	Billings County School District	401,839	7.35%	29,535	0.034616%	996,964	404,745	7.43%	30,073	0.033098%	638,213
School District	400027	Belcourt School District #7	6,210,308	7.35%	456,458	0.534986%	15,407,953	6,031,658	7.43%	448,152	0.493238%	9,930,873
School District	400028	West Fargo Public School #6	20,921,801	7.35%	1,537,752	1.802304%	51,907,555	21,250,610	7.43%	1,578,920	1.737765%	33,508,944
School District	400029	Minot Public School District #1	18,976,516	7.35%	1,394,774	1.634728%	47,081,255	19,318,476	7.43%	1,435,363	1.579765%	33,084,856
School District	400030	Beffield Public School #13	439,725	7.35%	32,320	0.037880%	1,090,969	323,462	7.43%	24,033	0.026451%	510,042
School District	400031	Minto Public School District #20	441,065	7.35%	32,418	0.037995%	1,094,281	550,811	7.43%	40,925	0.045042%	868,523
School District	400033	Harvey Public School Dist #38	755,613	7.35%	55,538	0.065092%	1,874,693	691,689	7.43%	51,392	0.056563%	1,090,677
School District	400034	Oakes Public Schools	531,414	7.35%	39,059	0.045779%	1,318,466	677,043	7.43%	50,304	0.055365%	1,067,577
School District	400035	Larimore Public School District #44	568,677	7.35%	41,798	0.048989%	1,410,916	605,027	7.43%	44,954	0.049476%	954,022
School District	400036	Hazen Public School District #3	900,391	7.35%	50,744	0.059474%	1,712,891	740,502	7.43%	55,019	0.060554%	1,167,634
School District	400038	Park River Area School District	712,068	7.35%	52,337	0.061341%	1,766,662	640,138	7.43%	47,562	0.052347%	1,009,382
School District	400039	Hillsboro Public School	554,151	7.35%	40,730	0.047737%	1,374,857	595,014	7.43%	44,210	0.048657%	938,230
School District	400040	Lisbon Public School	956,382	7.35%	70,294	0.082387%	2,372,800	929,742	7.43%	69,080	0.076029%	1,466,031
School District	400042	Northern Cass School District # 97	912,656	7.35%	67,080	0.078621%	2,264,337	851,763	7.43%	63,286	0.069653%	1,343,086
School District	400043	Mandaree Public School #36	970,316	7.35%	71,318	0.083588%	2,407,390	1,188,585	7.43%	88,312	0.097196%	1,874,184
School District	400044	Thompson Public School	436,452	7.35%	32,079	0.037598%	1,082,847	569,285	7.43%	42,298	0.046553%	897,659
School District	400045	Northern Plains Special Ed Unit	151,168	7.35%	11,111	0.013022%	375,042	158,303	7.43%	11,762	0.012945%	249,612
School District	400046	Bowman County School District #1	923,929	7.35%	67,909	0.079592%	2,292,303	907,176	7.43%	67,403	0.074184%	1,430,455
School District	400047	Apple Creek Elementary School	36,564	7.35%	2,687	0.003150%	90,722	94,375	7.43%	7,012	0.007717%	148,803
School District	400048	Burke Central School	148,976	7.35%	10,950	0.012834%	369,628	133,408	7.43%	9,912	0.010909%	210,353
School District	400049	Washburn Public School	432,543	7.35%	31,792	0.037261%	1,073,142	598,472	7.43%	44,466	0.048930%	943,687
School District	400050	Enderlin Area School District #24	591,277	7.35%	43,459	0.050935%	1,466,962	547,508	7.43%	40,680	0.044772%	863,317
School District	400051	Midkota School	288,997	7.35%	21,241	0.024896%	717,021	364,655	7.43%	27,094	0.029820%	575,005
School District	400052	Velva Public School	476,212	7.35%	35,002	0.041023%	1,181,490	525,232	7.43%	39,025	0.042951%	828,204
School District	400053	Sheyenne Valley Special Education Unit	956,048	7.35%	70,270	0.082359%	2,371,994	757,652	7.43%	56,294	0.061957%	1,194,687
School District	400054	Center Stanton Public School	251,498	7.35%	18,485	0.021665%	623,966	243,760	7.43%	18,111	0.019933%	384,359
School District	400055	Burleigh County Special Education Unit	66,986	7.35%	4,923	0.005770%	166,180	66,441	7.43%	4,937	0.005433%	104,762
School District	400056	New Rockford Sheyenne Public School	370,991	7.35%	27,268	0.031959%	920,440	380,189	7.43%	28,248	0.031090%	599,494
School District	400057	James River Multidistrict Special Education Unit	543,883	7.35%	39,975	0.046853%	1,349,398	581,043	7.43%	43,171	0.047515%	916,209
School District	400058	Newburg United Public School	299,620	7.35%	22,022	0.025811%	743,374	343,163	7.43%	25,497	0.028062%	541,106
School District	400059	Napoleon Public School District #2	354,952	7.35%	26,089	0.030577%	880,638	324,533	7.43%	24,113	0.026539%	511,739
School District	400060	Yellowstone School District # 14	300,615	7.35%	22,095	0.025896%	745,822	316,798	7.43%	23,538	0.025906%	499,533
School District	400061	Cavalier Public Schools	550,268	7.35%	40,445	0.047403%	1,365,238	731,931	7.43%	54,382	0.059854%	1,154,136
School District	400062	Richland School District # 44	407,239	7.35%	29,932	0.035082%	1,010,385	476,479	7.43%	35,402	0.038964%	751,324
School District	400063	Fort Totten School District # 30	410,864	7.35%	30,199	0.035394%	1,019,371	385,191	7.43%	28,620	0.031499%	607,380
School District	400064	Bismarck Public Schools	31,379,085	7.35%	2,306,363	2.703144%	77,852,347	32,069,220	7.43%	2,382,743	2.622454%	50,567,531
School District	400065	Solen Public School Dist #3	663,412	7.35%	48,761	0.057149%	1,645,929	646,763	7.43%	48,054	0.052889%	1,019,833
School District	400068	Lakota Public School District # 66	281,761	7.35%	20,709	0.024272%	699,050	306,942	7.43%	22,806	0.025100%	483,991

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2022				As of June 30, 2023*					
			2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share		
											Net Pension Liability under Current Discount	
School District	400069	Stanley Community Public School District # 2	\$ 1,676,987	7.35%	\$ 123,259	0.144464%	\$ 4,160,659	\$ 1,798,703	7.43%	\$ 133,644	0.147089%	\$ 2,836,247
School District	400070	Mandan Public School District #1	9,717,212	7.35%	714,215	0.837087%	24,108,663	9,995,483	7.43%	742,664	0.817379%	15,761,130
School District	400072	Killedeer Public School #16	1,015,774	7.35%	74,659	0.087504%	2,520,173	1,307,028	7.43%	97,112	0.106882%	2,060,955
School District	400073	Glenburn School District	386,169	7.35%	28,383	0.033266%	958,083	387,226	7.43%	28,771	0.031665%	610,581
School District	400074	New Public School #8	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
School District	400075	Williston Public School #1	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
School District	400076	Valley City Public School	914,979	7.35%	67,251	0.078821%	2,270,097	1,210,003	7.43%	89,903	0.098948%	1,907,967
School District	400077	Dickinson Public Schools	8,174,898	7.35%	600,855	0.704225%	20,282,140	8,531,523	7.43%	633,892	0.697664%	13,452,722
School District	400078	Drayton Public School #19	485,371	7.35%	35,875	0.041812%	1,204,213	555,530	7.43%	41,276	0.045428%	875,966
School District	400079	Mohall Lansford Sherwood School	511,783	7.35%	37,616	0.044087%	1,269,735	573,933	7.43%	42,643	0.046933%	904,987
School District	400080	Westhope Public School #17	368,358	7.35%	27,074	0.031732%	913,903	367,940	7.43%	27,338	0.030088%	580,173
School District	400081	Kindred Public School District #2	670,162	7.35%	49,257	0.057721%	1,662,691	908,477	7.43%	67,500	0.074291%	1,432,518
School District	400082	Grafton Public School District #3	1,468,493	7.35%	107,934	0.126503%	3,643,371	1,396,576	7.43%	103,766	0.114205%	2,202,161
School District	400083	Wilton Public School District	435,045	7.35%	31,976	0.037477%	1,079,363	443,333	7.43%	32,940	0.036253%	699,049
School District	400084	Sheyenne Valley Career And Tech Center	150,505	7.35%	11,062	0.012965%	373,401	151,166	7.43%	11,232	0.012362%	238,371
School District	400085	White Shield School Dist #85	1,016,953	7.35%	74,746	0.087605%	2,523,082	1,306,858	7.43%	97,100	0.068686%	2,060,685
School District	400086	Tgu School District #60	1,815,623	7.35%	133,448	0.156406%	4,504,597	2,063,179	7.43%	153,294	0.168716%	3,253,270
School District	400087	Turtle Lake Mercer School District #72	417,276	7.35%	30,670	0.035946%	1,035,269	507,555	7.43%	37,711	0.041505%	800,321
School District	400088	Lamoure School District #8	509,907	7.35%	37,478	0.043926%	1,265,098	453,880	7.43%	33,723	0.037116%	715,690
School District	400089	Divide County School Dist #1	831,947	7.35%	61,148	0.071668%	2,064,086	951,517	7.43%	70,698	0.077810%	1,500,373
School District	400090	Mott/Regent School Dist #1	453,293	7.35%	33,317	0.039049%	1,124,637	477,231	7.43%	35,458	0.039025%	752,500
School District	400091	United Public School District # 7	1,095,303	7.35%	80,505	0.094355%	2,717,487	1,201,073	7.43%	89,240	0.098218%	1,893,891
School District	400092	Kulm Public School District #7	286,744	7.35%	21,076	0.024701%	711,405	270,013	7.43%	20,062	0.022080%	425,758
School District	400093	Midway Public School District #128	330,366	7.35%	24,282	0.028459%	819,638	374,521	7.43%	27,827	0.030626%	590,547
School District	400094	Dunseith School District #1	1,967,726	7.35%	144,628	0.169509%	4,881,972	2,321,408	7.43%	172,481	0.189833%	3,660,459
School District	400095	Carrington Public School #49	676,377	7.35%	49,714	0.058266%	1,678,100	752,980	7.43%	55,946	0.061575%	1,187,321
School District	400096	Glen Ullin Public School #48	319,463	7.35%	23,481	0.027520%	792,594	343,530	7.43%	25,224	0.028092%	541,685
School District	400099	Manvel Public School	345,301	7.35%	25,380	0.029746%	856,705	353,466	7.43%	26,263	0.028905%	557,361
School District	400100	Maple Valley School District	236,489	7.35%	17,382	0.020372%	586,727	331,786	7.43%	24,652	0.027132%	523,173
School District	400101	North Border School District # 100	755,718	7.35%	55,545	0.065101%	1,874,952	726,768	7.43%	53,999	0.059431%	1,145,980
School District	400102	Mckenzie Cty Public School #1	3,824,738	7.35%	281,118	0.329481%	9,489,272	3,725,596	7.43%	276,812	0.304660%	5,874,614
School District	400103	Devils Lake Public School #1	3,187,179	7.35%	234,258	0.274559%	7,907,482	3,112,033	7.43%	231,224	0.254486%	4,907,132
School District	400104	Mt Pleasant School Dist #4	526,578	7.35%	38,703	0.045362%	1,306,456	550,617	7.43%	40,911	0.045027%	868,234
School District	400105	Central Cass Public School District #7	1,559,802	7.35%	114,645	0.134369%	3,869,917	1,455,424	7.43%	108,138	0.119017%	1,294,948
School District	400106	Milnor Public School District #2	414,464	7.35%	30,463	0.035704%	1,028,299	517,296	7.43%	38,435	0.042302%	815,689
School District	400107	Mapleton Public School	274,378	7.35%	20,167	0.023636%	680,733	366,390	7.43%	27,223	0.029961%	577,724
School District	400108	Linton Public School District #36	404,656	7.35%	29,742	0.034859%	1,003,962	488,551	7.43%	36,299	0.039951%	770,356
School District	400109	Tioga Public School District #15	1,123,776	7.35%	82,598	0.096807%	2,788,106	1,129,139	7.43%	83,895	0.092335%	1,780,452
School District	400114	Zeeland Public Schools	94,110	7.35%	6,917	0.008107%	233,487	76,812	7.43%	5,707	0.006281%	121,114
School District	400117	Garrison Public School District #51	697,217	7.35%	51,245	0.060623%	1,729,826	576,083	7.43%	42,803	0.047109%	908,380
School District	400118	Kenmare Public School District #28	615,175	7.35%	45,215	0.052994%	1,526,262	542,535	7.43%	40,310	0.044366%	855,488
School District	400119	Lewis & Clark Public Schools	867,278	7.35%	63,745	0.074711%	2,151,727	1,024,849	7.43%	76,146	0.083807%	1,616,010
School District	400120	Sw Special Education Unit	103,544	7.35%	7,610	0.008920%	256,902	81,367	7.43%	6,046	0.006654%	128,306
School District	400121	North Valley Career & Technology Center	215,200	7.35%	15,817	0.018538%	533,907	243,389	7.43%	18,084	0.019903%	383,780
School District	400122	Dakota Prairie Public School	685,396	7.35%	50,377	0.059043%	1,700,478	660,434	7.43%	49,070	0.054007%	1,041,391
School District	400123	Beach Public School District #3	822,062	7.35%	60,422	0.078166%	2,039,548	829,477	7.43%	61,630	0.067830%	1,307,934
School District	400124	Rolette Public School	297,679	7.35%	21,879	0.025643%	738,535	230,140	7.43%	17,099	0.018820%	362,897
School District	400125	Drake Public School District	236,542	7.35%	17,386	0.020377%	586,871	231,942	7.43%	17,233	0.018967%	365,732
School District	400128	Sweet Briar School District # 17	-	7.35%	-	0.000000%	-	10,000	7.43%	743	0.000818%	15,773
School District	400137	New Salem Almont School District #49	581,601	7.35%	42,748	0.051022%	1,442,971	648,730	7.43%	48,201	0.053050%	1,022,938
School District	400138	Max Public School	401,836	7.35%	29,535	0.034616%	996,964	397,321	7.43%	29,521	0.032491%	626,508
School District	400139	East Central Special Education Unit	544,774	7.35%	40,041	0.046929%	1,351,586	619,133	7.43%	46,002	0.050629%	976,255
School District	400140	North Sargent School District #3	414,914	7.35%	30,496	0.035743%	1,029,422	397,223	7.43%	29,514	0.032483%	626,354
School District	400141	Wahpeton Public School District 37	1,705,676	7.35%	125,367	0.146935%	4,231,826	1,862,927	7.43%	138,415	0.152340%	2,937,500
School District	400142	Medina Public School District #3	412,009	7.35%	30,283	0.035492%	1,022,193	479,338	7.43%	35,615	0.039198%	755,836
School District	400143	Pingree-Buchanan School District	226,848	7.35%	16,673	0.019542%	562,823	217,228	7.43%	16,140	0.017764%	342,535
School District	400144	West River Student Services	191,148	7.35%	14,049	0.016466%	474,232	206,508	7.43%	15,344	0.016887%	325,624
School District	400145	Leeds Public School District 6	289,131	7.35%	21,251	0.024907%	717,338	217,712	7.43%	16,176	0.017803%	343,287
School District	400147	Sawyer Public School	293,468	7.35%	21,570	0.025281%	728,110	258,570	7.43%	19,212	0.021145%	407,729
School District	400148	Wilmar Multidistrict Special Education Unit	1,128,806	7.35%	82,967	0.097241%	2,800,606	1,291,293	7.43%	95,943	0.105995%	2,036,138
School District	400149	Great Northwest Education Cooperative	621,087	7.35%	45,650	0.053503%	1,540,922	57,055	7.43%	4,239	0.004666%	89,972
School District	400150	Anamoose Public School District #14	250,268	7.35%	18,395	0.021559%	620,914	220,242	7.43%	16,364	0.018010%	347,278
School District	400151	South Prairie School District #70	775,337	7.35%	56,987	0.066791%	1,923,625	872,898	7.43%	64,856	0.071381%	1,376,406
School District	400152	South East Education Cooperative	1,458,859	7.35%	107,226	0.125673%	3,619,466	1,685,331	7.43%	125,220	0.137818%	2,657,479

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024. 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 (Concluded)

		As of June 30, 2022					As of June 30, 2023*					
Employer Type	Employer ID	Employer	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
School District	400153	South Heart Public School District #9	\$ 489,280	7.35%	\$ 35,962	0.042149%	\$ 1,213,919	\$ 441,384	7.43%	\$ 32,795	0.036094%	\$ 695,983
School District	400154	Sargent Central Public School District #6	279,456	7.35%	20,540	0.024074%	693,347	314,154	7.43%	23,342	0.025690%	495,368
School District	400155	Fairmont Public School	188,048	7.35%	13,822	0.016199%	466,542	194,373	7.43%	14,442	0.015895%	306,496
School District	400156	South Central Prairie Special Education Unit	135,813	7.35%	9,982	0.011700%	336,968	189,519	7.43%	14,081	0.015498%	298,841
School District	400157	Pembina Special Education Cooperative	80,189	7.35%	5,894	0.006908%	198,955	81,766	7.43%	6,075	0.006686%	128,923
School District	400158	Central Regional Education Association	702,944	7.35%	51,666	0.060555%	1,744,024	879,998	7.43%	65,384	0.071962%	1,387,609
School District	400159	Oberon Public School #16	166,000	7.35%	12,201	0.014300%	411,850	306,917	7.43%	22,804	0.025098%	483,953
School District	400160	Elgin/New Leipzig Public School	179,954	7.35%	13,227	0.015502%	446,468	196,398	7.43%	14,592	0.016060%	309,677
School District	400161	Williston Basin School District #7	9,844,605	7.35%	723,578	0.848061%	24,424,722	10,504,301	7.43%	780,470	0.858987%	16,563,437
School District	400162	Morton Sioux Special Education Unit	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
School District	400163	Nedrose Public School	861,254	7.35%	63,302	0.074193%	2,136,808	831,081	7.43%	61,749	0.067961%	1,310,460
Political Subdivision	500002	Cass County Water Resource District	226,386	7.35%	16,639	0.019502%	561,671	240,772	7.43%	17,889	0.019689%	379,654
Political Subdivision	500003	Walsh County Water Resource District	21,009	7.35%	1,544	0.001810%	52,129	68,761	7.43%	5,109	0.005623%	108,426
Political Subdivision	500005	Ramsey County Soil Conservation District	91,280	7.35%	6,709	0.007863%	226,460	98,640	7.43%	7,329	0.008066%	155,533
Political Subdivision	500006	James River Soil Conservation District	27,159	7.35%	1,996	0.002340%	67,394	88,045	7.43%	6,542	0.007200%	138,834
Political Subdivision	500007	Burleigh County Soil Conservation District	263,243	7.35%	19,348	0.022677%	653,113	280,985	7.43%	20,877	0.022977%	443,055
Political Subdivision	500008	Trall County Water Resource District	31,350	7.35%	2,304	0.002701%	77,791	50,100	7.43%	3,722	0.004097%	79,000
Political Subdivision	500009	Grafton Park District	203,740	7.35%	14,975	0.017551%	505,480	153,245	7.43%	11,386	0.012532%	241,649
Political Subdivision	500010	Cass County Soil Conservation District	230,575	7.35%	16,947	0.019863%	572,068	248,010	7.43%	18,427	0.020281%	391,069
Political Subdivision	500013	Lake Metigoshe Recreation Service District	175,748	7.35%	12,917	0.015140%	438,042	183,474	7.43%	13,632	0.015004%	289,315
Political Subdivision	500016	Greater Ramsey Water District	419,778	7.35%	30,854	0.036162%	1,041,490	334,192	7.43%	24,830	0.027328%	526,953
Political Subdivision	500017	Carnegie Regional Library	92,450	7.35%	6,795	0.007964%	229,369	68,349	7.43%	5,078	0.005599%	107,770
Political Subdivision	500018	Griggs County Public Library	30,183	7.35%	2,218	0.002600%	74,882	35,012	7.43%	2,601	0.002863%	55,206
Political Subdivision	500019	R & T Water Supply Commerce Authority	558,042	7.35%	41,016	0.048072%	1,384,506	610,275	7.43%	45,343	0.049905%	962,294
Political Subdivision	500022	Consolidated Waste Ltd	168,858	7.35%	12,411	0.014546%	418,934	163,866	7.43%	12,175	0.013400%	258,386
Political Subdivision	500023	Walsh County Housing Authority	30,420	7.35%	2,236	0.002621%	75,487	31,332	7.43%	2,328	0.002562%	49,402
Political Subdivision	500024	Williams County Soil Conservation District	224,995	7.35%	16,537	0.019382%	558,215	278,952	7.43%	20,726	0.022811%	438,854
Political Subdivision	500025	Bowman City Park Board	116,539	7.35%	8,566	0.010039%	289,130	158,908	7.43%	11,807	0.012995%	250,576
Political Subdivision	500027	Stark County Council on Aging/Elder Care	699,612	7.35%	51,421	0.060268%	1,735,759	887,293	7.43%	65,926	0.072558%	1,399,101
Political Subdivision	500028	Williston Housing Authority	286,389	7.35%	21,050	0.024671%	710,541	352,158	7.43%	26,165	0.028798%	555,298
Political Subdivision	500030	Minot Rural Fire Department	272,112	7.35%	20,000	0.023441%	675,116	-	7.43%	-	0.000000%	-
Political Subdivision	500031	Central Plains Water District	273,672	7.35%	20,115	0.023575%	678,976	302,094	7.43%	22,446	0.024704%	476,355
Political Subdivision	500033	Ransom County Soil Cons Dist	105,684	7.35%	7,768	0.009104%	262,201	122,422	7.43%	9,096	0.010011%	193,037
Political Subdivision	500038	Jamestown Regional Airport	235,497	7.35%	17,309	0.020287%	584,279	271,433	7.43%	20,167	0.022196%	427,995
Political Subdivision	500040	Fargo Park District	4,591,438	7.35%	337,471	0.395528%	11,391,470	5,755,091	7.43%	427,603	0.470621%	9,074,760
Political Subdivision	500045	Dunseith Community Nursing Home	702,798	7.35%	51,655	0.060542%	1,743,650	1,279,338	7.43%	95,056	0.104618%	2,017,299
Political Subdivision	500047	Mercer County Soil Conservation District	128,666	7.35%	9,457	0.011084%	319,227	98,883	7.43%	7,347	0.008086%	155,918
Political Subdivision	500049	West Fargo Park District	1,526,014	7.35%	112,162	0.131458%	3,786,078	1,642,918	7.43%	122,069	0.134349%	2,590,588
Political Subdivision	500053	Stutsman County Housing Authority	364,254	7.35%	26,773	0.031379%	903,736	467,699	7.43%	34,750	0.038246%	737,749
Political Subdivision	500054	Grand Forks County Water Resource District	111,952	7.35%	8,228	0.009644%	227,754	115,559	7.43%	8,586	0.009450%	182,200
Political Subdivision	500055	Southeast Region Career & Technology Center	121,831	7.35%	8,955	0.010495%	302,263	151,307	7.43%	11,242	0.012373%	238,583
Political Subdivision	500056	Cavalier County Job Development Authority	54,807	7.35%	4,028	0.004721%	135,968	56,066	7.43%	4,166	0.004585%	88,410
Political Subdivision	500057	Barnes County Soil Conservation District	72,604	7.35%	5,336	0.006254%	180,119	75,968	7.43%	5,644	0.006212%	119,783
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
Political Subdivision	500061	Ward County Water Resource District	37,594	7.35%	2,763	0.003239%	93,285	41,868	7.43%	3,111	0.003424%	66,023
Political Subdivision	500063	Southwest Water Authority	2,658,283	7.35%	195,384	0.228997%	6,595,266	3,106,585	7.43%	230,819	0.254040%	4,898,532
Political Subdivision	500068	Burleigh County Council on Aging	972,704	7.35%	71,494	0.083793%	2,413,294	1,054,500	7.43%	78,349	0.086232%	1,662,771
Political Subdivision	500072	Watford City Park District	1,254,077	7.35%	92,175	0.108032%	3,111,394	1,464,009	7.43%	108,776	0.119719%	2,308,484
Political Subdivision	500080	Western & Central Stark Soil Conservation District	159,848	7.35%	11,749	0.013770%	396,585	155,369	7.43%	11,544	0.012705%	244,984
Political Subdivision	500081	Ramsey County Housing Authority	216,457	7.35%	15,910	0.018647%	537,046	232,445	7.43%	17,271	0.019008%	366,522
Political Subdivision	500082	Grand Forks Public Library	1,023,212	7.35%	75,206	0.088144%	2,538,606	1,035,354	7.43%	76,927	0.084666%	1,632,574
Political Subdivision	500084	Rolette County Soil Conservation District	40,554	7.35%	2,981	0.003494%	100,630	43,024	7.43%	3,197	0.003518%	67,836
Political Subdivision	500085	Jamestown Parks And Recreation District	714,281	7.35%	52,500	0.061532%	1,772,163	980,187	7.43%	72,828	0.080155%	1,545,591
Political Subdivision	500091	Ramsey County Water Resource District	23,884	7.35%	1,755	0.002057%	59,243	35,232	7.43%	2,618	0.002881%	55,553
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	212,415	7.35%	15,613	0.018298%	526,995	261,387	7.43%	19,421	0.021375%	412,164
Political Subdivision	500108	North Dakota Firefighters Association	192,849	7.35%	14,174	0.016133%	478,465	206,346	7.43%	15,332	0.016874%	325,373
Political Subdivision	500109	James River Valley Library System	436,692	7.35%	32,097	0.037619%	1,083,452	417,465	7.43%	31,018	0.034138%	658,267
Political Subdivision	500110	Grand Forks Park District	2,288,183	7.35%	168,181	0.197115%	5,677,043	2,571,050	7.43%	191,029	0.210247%	4,054,093
Political Subdivision	500111	Mintoosh County Housing Authority	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
Political Subdivision	500112	Foster County Soil Conservation District	91,529	7.35%	6,727	0.007885%	227,093	95,991	7.43%	7,132	0.007850%	151,368
School District	500113	LoneTree Special Education Unit	19,152	7.35%	1,408	0.001650%	47,521	22,176	7.43%	1,648	0.001813%	34,959
School District	500114	Roughrider Education Services Program (RESP)	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
Political Subdivision	500115	Agassiz Water Users District	189,064	7.35%	13,896	0.016287%	469,076	199,572	7.43%	14,828	0.016320%	314,691
Political Subdivision	500116	Western Area Water Supply Authority	862,429	7.35%	63,889	0.074294%	2,139,717	910,411	7.43%	67,644	0.074449%	1,435,565
Political Subdivision	500118	Crosby Park District	-	7.35%	-	0.000000%	-	-	7.43%	-	0.000000%	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	187,090	7.35%	13,751	0.016117%	464,180	170,101	7.43%	12,639	0.013910%	268,220
Political Subdivision	500121	Devils Lake Park Board	369,750	7.35%	27,177	0.031852%	917,359	365,147	7.43%	27,130	0.029860%	575,776
Political Subdivision	500122	North Central Soil Conservation District	48,059	7.35%	3,532	0.004140%	119,235	44,420	7.43%	3,300	0.003632%	70,034
Political Subdivision	500124	Emmons County Soil Conservation District	42,116	7.35%	3,096	0.003628%	104,489	-	7.43%	-	0.000000%	-
Political Subdivision	500125	Wahpeton Park Board	555,629	7.35%	40,839	0.047865%	1,378,544	599,768	7.43%	44,563	0.049406%	945,731
Political Subdivision	500126	City Of Bottineau Park Board	110,582	7.35%	8,128	0.009526%	274,355	153,072	7.43%	11,373	0.012517%	241,359
Political Subdivision	500128	Logan County Soil Conservation District	75,282	7.35%	5,533	0.006485%	186,772	75,062	7.43%	5,577	0.006138%	118,356
Political Subdivision	500129	Park District - City of New Rockford	49,309	7.35%	3,624	0.004248%	122,345	52,578	7.43%	3,907	0.004300%	82,915
Political Subdivision	500130	Trall County Job Development Authority	109,602	7.35%	8,056	0.009442%	271,936	121,007	7.43%	8,991	0.009895%	190,801
Political Subdivision	500131	Minot Park District	1,688,770	7.35%	124,125	0.145479%	4,189,892	2,294,493	7.43%	170,481	0.187632%	3,618

Schedule of Net Pension Liability by Employer

Judges System

Employer Type	Employer ID	Employer	As of June 30, 2022				As of June 30, 2023*					
			2022 Payroll ¹	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll ¹	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
State	018000	ND Supreme Court	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848	\$ 8,954,748	17.52%	\$ 1,568,872	100.000000%	\$ (6,513,076)
		Total Judges System	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848	\$ 8,954,748	17.52%	\$ 1,568,872	100.000000%	\$ (6,513,076)

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

¹Payroll 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, 2022					As of June 30, 2023*				
			2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200010	City Of Cavalier	\$ 153,971	9.81%	\$ 15,105	0.237807%	\$ 195,232	\$ 171,664	9.81%	\$ 16,840	0.239905%	\$ 145,338
City	200014	City of Grand Forks	10,358,225	9.81%	1,016,142	15.998218%	13,134,044	11,615,084	9.81%	1,139,440	16.232368%	9,833,826
City	200015	City Of Killdeer	-	9.81%	-	0.000000%	-	335,649	9.81%	32,927	0.469078%	284,175
City	200016	City Of Ellendale	107,014	9.81%	10,498	0.165282%	135,691	113,649	9.81%	11,149	0.158827%	96,220
City	200028	City Of Thompson	58,520	9.81%	5,741	0.090384%	74,202	63,033	9.81%	6,184	0.088090%	53,366
City	200029	City Of Williston	10,601,779	9.81%	1,040,035	16.374386%	13,442,867	10,998,177	9.81%	1,078,921	15.370225%	9,311,526
City	200030	City Of Bowman	220,833	9.81%	21,664	0.341075%	280,012	178,294	9.81%	17,491	0.249170%	150,951
City	200055	City of Watford City	1,593,057	9.81%	156,279	2.460467%	2,019,968	1,922,976	9.81%	188,644	2.687407%	1,628,074
City	200070	City Of Powers Lake	45,600	9.81%	4,473	0.070429%	57,820	103,736	9.81%	10,177	0.144974%	87,828
City	200083	City of Grafton	353,258	9.81%	34,655	0.545605%	447,925	459,615	9.81%	45,088	0.642323%	389,129
City	200085	City of Lincoln	439,970	9.81%	43,161	0.679531%	557,874	443,369	9.81%	43,494	0.619619%	375,375
City	200089	City of Surrey	138,505	9.81%	13,587	0.213920%	175,622	148,536	9.81%	14,571	0.207583%	125,757
City	200094	City of West Fargo	4,181,134	9.81%	410,169	6.457737%	5,301,603	5,572,309	9.81%	546,644	7.787440%	4,717,755
City	200098	City Of Oakes	-	9.81%	-	0.000000%	-	205,818	9.81%	20,191	0.287636%	174,254
City	200103	City Of Burlington	186,918	9.81%	18,337	0.288694%	237,009	189,030	9.81%	18,544	0.264174%	160,041
County	300001	Adams County	266,200	9.81%	26,114	0.411144%	337,537	286,717	9.81%	28,127	0.400694%	242,747
County	300003	Benson County	233,950	9.81%	22,950	0.361334%	296,644	193,891	9.81%	19,021	0.270967%	164,156
County	300004	Billings County	389,714	9.81%	38,231	0.601911%	494,150	651,918	9.81%	63,953	0.911072%	551,942
County	300006	Bowman County	200,585	9.81%	19,677	0.309802%	254,338	157,249	9.81%	15,426	0.219759%	133,133
County	300009	Cass County	8,511,142	9.81%	834,943	13.145409%	10,791,976	9,531,981	9.81%	935,087	13.321180%	8,070,182
County	300013	Dunn County	1,316,538	9.81%	129,152	2.033385%	1,669,346	1,560,063	9.81%	153,042	2.180227%	1,320,816
County	300016	Foster County	168,342	9.81%	16,514	0.260003%	213,454	189,868	9.81%	18,626	0.265345%	160,750
County	300020	Griggs County	146,336	9.81%	14,356	0.226015%	185,551	115,246	9.81%	11,306	0.161059%	97,572
County	300027	Mckenzie County	4,298,498	9.81%	421,683	6.639005%	5,450,419	4,104,089	9.81%	402,611	5.735566%	3,474,697
County	300028	McLean County	1,168,125	9.81%	114,593	1.804162%	1,481,161	1,287,921	9.81%	126,345	1.799902%	1,090,409
County	300038	Renville County	-	9.81%	-	0.000000%	-	351,148	9.81%	34,448	0.490738%	297,297
County	300044	Slope County	63,300	9.81%	6,210	0.097766%	80,263	64,890	9.81%	6,366	0.090685%	54,938
County	300045	Stark County	1,867,494	9.81%	183,201	2.884334%	2,367,949	2,007,823	9.81%	196,967	2.805982%	1,699,908
County	300048	Towner County	251,982	9.81%	24,719	0.389185%	319,509	269,496	9.81%	26,438	0.376627%	228,167
County	300050	Walsh County	707,092	9.81%	69,366	1.092099%	896,580	890,948	9.81%	87,402	1.245122%	754,315
County	300051	Ward County	4,321,459	9.81%	423,935	6.674468%	5,479,533	4,088,418	9.81%	401,074	5.713666%	3,461,430
County	300052	Wells County	194,202	9.81%	19,051	0.299944%	246,245	170,509	9.81%	16,727	0.238291%	144,360
County	300053	Williams County	5,541,397	9.81%	543,611	8.558655%	7,026,392	6,156,637	9.81%	603,966	8.604053%	5,212,472
Political Subdivision	500030	Minot Rural Fire Department	-	9.81%	-	0.000000%	-	286,589	9.81%	28,114	0.400515%	242,638
Political Subdivision	500041	Bismarck Rural Fire Protection	803,113	9.81%	78,785	1.240403%	1,018,333	893,830	9.81%	87,685	1.249150%	756,755
State	012500	Attorney General's Office	4,957,045	9.81%	486,286	7.656127%	6,285,444	4,868,311	9.81%	477,581	6.803585%	4,121,720
State of ND	054000	Adjutant General ND National Guard	900,819	9.81%	88,370	1.391310%	1,142,223	906,599	9.81%	88,937	1.266995%	767,566
Total Public Safety with Prior Main System Service System			\$ 64,746,117	9.81%	\$ 6,351,593	99.999996%	\$ 82,096,916	\$ 71,555,080	9.81%	\$ 7,019,554	99.999999%	\$ 60,581,585

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
 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, 2022					As of June 30, 2023*				
			2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200007	City of Beulah	301,446	7.93%	23,905	2.153865%	135,973	\$ 329,162	7.93%	\$ 26,103	2.209768%	\$ 41,189
City	200027	City of Mandan	3,180,214	7.93%	252,191	22.722982%	1,434,493	2,912,802	7.93%	230,985	19.554557%	364,491
City	200043	City of Dickinson	3,570,283	7.93%	283,123	25.510068%	1,610,441	4,230,005	7.93%	335,439	28.397355%	529,319
City	200096	City Of Valley City	709,543	7.93%	56,267	5.069763%	320,052	758,620	7.93%	60,159	5.092855%	94,929
City	200097	City Of Devils Lake	1,104,560	7.93%	87,592	7.892204%	498,232	1,261,649	7.93%	100,049	8.469847%	157,876
City	200118	City of Berthold	71,012	7.93%	5,631	0.507389%	32,031	35,944	7.93%	2,850	0.241303%	4,498
City	200126	City of Garrison	121,086	7.93%	9,602	0.865173%	54,618	118,277	7.93%	9,379	0.794031%	14,801
City	200128	City of Rolette	-	0.00%	-	0.000000%	-	89,003	7.93%	7,058	0.597505%	11,137
County	300002	Barnes County	996,893	7.93%	79,054	7.122911%	449,667	1,054,997	7.93%	83,661	7.082527%	132,016
County	300030	Morton County	2,023,713	7.93%	160,480	14.459654%	912,832	2,270,134	7.93%	180,022	15.240124%	284,072
County	300040	Rolette County	918,484	7.93%	72,836	6.562670%	414,299	953,593	7.93%	75,620	6.401770%	119,327
County	300041	Sargent County	307,557	7.93%	24,389	2.197529%	138,729	327,613	7.93%	25,980	2.199369%	40,996
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	690,793	7.93%	54,780	4.935793%	311,595	553,972	7.93%	43,930	3.718988%	69,321
Total Public Safety without Prior Main System Service System			\$ 13,995,584	7.93%	\$ 1,109,850	100.000001%	\$ 6,312,962	\$ 14,895,771	7.93%	\$ 1,181,235	99.999999%	\$ 1,863,972

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
 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, 2023

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.50%	6.50%	7.50%
State of ND	010100	Governor's Office	0.111526%	\$ 2,965,027	\$ 2,150,503	\$ 1,474,792
State of ND	010800	Secretary Of State	0.136707%	3,634,488	2,636,056	1,807,779
State	011000	Office Of Management & Budget	0.273873%	7,281,179	5,280,963	3,621,628
State	011200	Information Technology Dept	3.036713%	80,733,953	58,555,490	40,156,735
State	011700	State Auditor's Office	0.321731%	8,553,530	6,203,786	4,254,490
State	011800	Central Services	0.118555%	3,151,899	2,286,040	1,567,742
State of ND	012000	State Treasurer's Office	0.041490%	1,103,052	800,032	548,653
State	012500	Attorney General's Office	0.956173%	25,420,784	18,437,428	12,644,193
State of ND	012700	Tax Department	0.519286%	13,805,721	10,013,145	6,866,908
State of ND	013000	Facility Management	0.134309%	3,570,735	2,589,816	1,776,069
State of ND	014000	Office Of Administrative Hearings	0.038967%	1,035,975	751,382	515,290
State	016000	Legislative Council	0.297116%	7,899,116	5,729,146	3,928,988
State of ND	018000	ND Supreme Court	1.651272%	43,900,663	31,840,691	21,836,009
State of ND	018800	Commission On Legal Counsel For Indigents	0.207371%	5,513,159	3,998,636	2,742,222
State	019000	Retirement & Investment Office	0.214521%	5,703,248	4,136,506	2,836,772
State	019200	ND Public Employees Retirement System	0.163770%	4,353,984	3,157,899	2,165,654
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.397949%	10,579,859	7,673,461	5,262,378
State	020200	Education Standards & Practice	0.044684%	1,187,967	861,620	590,890
State	021500	ND University System Office	0.089978%	2,392,152	1,735,003	1,189,847
State of ND	022300	ND Youth Correctional Center	0.202815%	5,392,033	3,910,785	2,681,975
State of ND	022400	Juvenile Services - DOCR	0.153615%	4,084,003	2,962,085	2,031,366
State	022600	Land Department	0.174108%	4,628,830	3,357,242	2,302,361
State	022700	Bismarck State College	0.445320%	11,839,263	8,586,893	5,888,801
State	022800	Lake Region State College	0.191539%	5,092,250	3,693,355	2,532,864
State	022900	Williston State College	0.085776%	2,280,438	1,653,978	1,134,280
State	023000	University Of North Dakota	3.574777%	95,038,904	68,930,722	47,271,959
State	023500	North Dakota State University	2.819076%	74,947,862	54,358,899	37,278,757
State	023800	ND St College Of Science	0.459380%	12,213,062	8,858,006	6,074,726
State	023900	Dickinson State University	0.178293%	4,740,092	3,437,939	2,357,702
State	024000	Mayville State University	0.223812%	5,950,259	4,315,660	2,959,634
State	024100	Minot State University	0.460568%	12,244,646	8,880,913	6,090,436
State	024200	Valley City State University	0.185632%	4,935,206	3,579,453	2,454,751
State of ND	025000	ND State Library	0.101288%	2,692,839	1,953,088	1,339,407
State of ND	025200	SCHOOL FOR THE DEAF	0.096898%	2,576,127	1,868,438	1,281,355
State of ND	025300	School For The Blind	0.074948%	1,992,565	1,445,187	991,094
State	026100	ND Board Of Nursing	0.069151%	1,838,446	1,333,406	914,436
State of ND	027000	Career & Technical Education	0.182236%	4,844,920	3,513,970	2,409,843
State of ND	030100	ND Department Of Health	1.179094%	31,347,355	22,735,908	15,592,045
State of ND	030300	Mental Health	0.810239%	21,540,988	15,623,453	10,714,398
State of ND	031000	Life Skills and Transition Center	0.974956%	25,920,148	18,799,612	12,892,575
State of ND	031200	North Dakota State Hospital	1.261004%	33,525,011	24,315,339	16,675,202
State of ND	031300	ND Veterans Home	0.394787%	10,495,794	7,612,490	5,220,565
State of ND	031600	Indian Affairs Commission	0.023774%	632,055	458,423	314,381
State of ND	032100	Veterans Affairs Department	0.042208%	1,122,141	813,877	558,148
State of ND	032500	Department Of Human Services	7.443071%	197,881,242	143,521,192	98,425,313
State of ND	036000	Protection & Advocacy Project	0.153716%	4,086,689	2,964,032	2,032,702
State	038000	Job Service North Dakota	0.725862%	19,297,743	13,996,451	9,598,618
State	040100	Insurance Department	0.198752%	5,284,014	3,832,440	2,628,247
State of ND	040500	Industrial Commission	0.605467%	16,096,926	11,674,932	8,006,544
State of ND	040600	ND Department Of Labor	0.052689%	1,400,788	1,015,977	696,746
State of ND	040800	Public Service Commission	0.242557%	6,448,612	4,677,111	3,207,513
State of ND	041200	Aeronautics Commission	0.042201%	1,121,954	813,742	558,055
State of ND	041300	Department Of Financial Institutions	0.193675%	5,149,037	3,734,543	2,561,110
State of ND	041400	ND Securities Department	0.047855%	1,272,271	922,765	632,823
State	042600	State Board Of Law Examiners	0.030232%	803,747	582,949	399,780
State	042700	ND State Board Of Cosmetology	0.005130%	136,386	98,919	67,838
State	042800	ND State Plumbing Board	0.035320%	939,016	681,059	467,063
State	047100	Bank Of North Dakota	0.907025%	24,114,137	17,489,731	11,994,272
State	047200	Public Finance Authority	0.017786%	472,858	342,959	235,198
State	047300	Housing Finance Agency	0.257842%	6,854,979	4,971,844	3,409,638
State	047500	Mill & Elevator Association	0.807462%	21,467,158	15,569,905	10,677,676
State	048500	Workforce Safety & Insurance	1.292176%	34,353,749	24,916,414	17,087,413
State of ND	050200	Field Services Division	0.711484%	18,915,490	13,719,207	9,408,487

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

				As of June 30, 2023			
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at	
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher	
				5.50%	6.50%	7.50%	
State of ND	050400	Highway Patrol	0.159293%	\$ 4,234,958	\$ 3,071,571	\$ 2,106,451	
State of ND	051600	Heart River Correctional Center	0.095213%	2,531,330	1,835,947	1,259,073	
State of ND	051700	Department Of Corrections Transitional Services	0.212101%	5,638,910	4,089,843	2,804,771	
State of ND	051800	James River Correctional Ctr	0.655145%	17,417,664	12,632,849	8,663,474	
State of ND	051900	State Penitentiary	0.901443%	23,965,734	17,382,096	11,920,457	
State of ND	052000	Rough Rider Industries	0.129229%	3,435,678	2,491,861	1,708,892	
State of ND	053000	Department Of Corrections And Rehabilitation	0.701818%	18,658,510	13,532,822	9,280,666	
State of ND	054000	Adjutant General ND National Guard	0.888448%	23,620,249	17,131,519	11,748,615	
State of ND	060100	Department Of Commerce	0.383156%	10,186,573	7,388,215	5,066,759	
State of ND	060200	Dept Of Agriculture	0.395511%	10,515,043	7,626,450	5,230,139	
State of ND	060700	Milk Marketing Board	0.008915%	237,014	173,904	117,890	
State of ND	060800	ND Oilseed Council	0.003009%	79,997	58,021	39,790	
State of ND	061100	ND Soybean Council	0.028044%	745,577	540,759	370,847	
State of ND	061400	ND Corn Utilization Council	0.020470%	544,215	394,713	270,690	
State of ND	061600	State Seed Department	0.127938%	3,401,355	2,466,967	1,691,820	
State of ND	062400	Beef Commission	0.010002%	265,913	192,864	132,264	
State of ND	062500	ND Wheat Commission	0.041794%	1,111,134	805,894	552,673	
State of ND	062600	ND Barley Council	0.012512%	332,644	241,263	165,456	
State of ND	066500	State Fair Association	0.098688%	2,623,716	1,902,954	1,305,025	
State of ND	067000	Racing Commission	0.011573%	307,679	223,157	153,038	
State of ND	070100	Historical Society	0.396499%	10,541,309	7,645,501	5,243,204	
State of ND	070900	ND Council On The Arts	0.027615%	734,171	532,487	365,174	
State of ND	072000	Game & Fish Department	1.001315%	26,620,928	19,307,880	13,241,140	
State of ND	075000	Parks & Recreation Department	0.340512%	9,052,841	6,565,931	4,502,846	
State of ND	077000	Water Commission	0.544319%	14,471,247	10,495,844	7,197,939	
State of ND	080100	Department Of Transportation	5.236658%	139,221,618	100,975,981	69,248,258	
State of ND	090000	ND State Board Of Accountancy	0.010467%	278,275	201,830	138,413	
State of ND	090100	Board Of Medical Examiners	0.028043%	745,550	540,740	370,834	
State of ND	090200	Board Of Pharmacy	0.023602%	627,482	455,106	312,107	
State of ND	090600	Real Estate Commission	0.020708%	550,542	399,302	273,837	
State of ND	090900	Electrical Board	0.164163%	4,364,432	3,165,477	2,170,851	
State of ND	099501	ND System Information Technology Services	0.196865%	5,233,846	3,796,054	2,603,294	
State of ND	099503	North Dakota State Board of Dental Examiners	0.009438%	250,918	181,988	124,806	
District Health Unit	100002	McIntosh District Health Unit	0.011125%	295,769	214,518	147,114	
District Health Unit	100003	Wells County Dist Health Unit	0.021977%	584,280	423,772	290,618	
District Health Unit	100004	Central Valley Health Unit	0.107775%	2,865,303	2,078,174	1,425,190	
District Health Unit	100005	Dickey County Health District	0.019227%	511,168	370,745	254,253	
District Health Unit	100006	Emmons County Public Health	0.015883%	422,265	306,264	210,033	
District Health Unit	100007	Rolette County Public Health	0.062693%	1,666,754	1,208,879	829,037	
District Health Unit	100008	Towner County Public Health Unit	0.015244%	405,276	293,943	201,583	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018028%	479,292	347,625	238,398	
District Health Unit	100010	First District Health Unit	0.201874%	5,367,016	3,892,640	2,669,531	
District Health Unit	100011	Lake Region District Health Unit	0.088876%	2,362,854	1,713,754	1,175,274	
District Health Unit	100012	Garrison Diversion Conservancy District	0.180254%	4,792,227	3,475,752	2,383,634	
District Health Unit	100013	Upper Missouri Health Unit	0.124618%	3,313,090	2,402,950	1,647,917	
District Health Unit	100014	Kidder County District Health Unit	0.008405%	223,455	162,070	111,146	
District Health Unit	100015	Southwestern District Health Unit	0.125086%	3,325,532	2,411,974	1,654,106	
District Health Unit	100017	City-County Health District	0.070074%	1,862,985	1,351,204	926,641	
District Health Unit	100018	Sargent County District Health Unit	0.014381%	382,333	277,302	190,171	
District Health Unit	100019	Traill District Health Unit	0.014653%	389,564	282,547	193,768	
District Health Unit	100021	Cavalier County Health Dist	0.015580%	414,209	300,422	206,026	
District Health Unit	100022	Walsh County Health District	0.032044%	851,921	617,889	423,742	
District Health Unit	100023	Custer Health Unit	0.122741%	3,263,188	2,366,756	1,623,096	
Political Subdivision	100024	Southeast Water Users District	0.046635%	1,239,837	899,240	616,690	
City	200002	City Of Mcville	0.010107%	268,704	194,888	133,652	
City	200003	City Of Drayton	0.019135%	508,722	368,971	253,036	
City	200004	City Of Fessenden	0.000000%	-	-	-	
City	200005	City Of Westhope	0.007686%	204,340	148,205	101,638	
City	200006	City Of Belfield	0.018862%	501,465	363,707	249,426	
City	200007	City Of Beulah	0.058420%	1,553,152	1,126,485	772,531	
City	200008	City Of Rolla	0.020756%	551,818	400,228	274,472	
City	200009	City Of New Town	0.083707%	2,225,432	1,614,082	1,106,920	
City	200010	City Of Cavalier	0.052624%	1,399,060	1,014,724	695,887	
City	200011	City Of Harvey	0.050584%	1,344,825	975,387	668,910	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

			As of June 30, 2023			
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
			5.50%	6.50%	7.50%	
City	200012	City Of Napoleon	0.014347%	\$ 381,429	\$ 276,646	\$ 189,721
City	200014	City Of Grand Forks	1.602771%	42,611,217	30,905,469	21,194,644
City	200015	City Of Killdeer	0.048182%	1,280,965	929,071	637,147
City	200016	City Of Ellendale	0.029340%	780,032	565,749	387,985
City	200017	City Of Wishek	0.022381%	595,021	431,562	295,961
City	200018	City Of Granville	0.003245%	86,271	62,572	42,911
City	200019	City Of Linton	0.023617%	627,881	455,395	312,305
City	200020	City Of Finley	0.009704%	257,990	187,118	128,323
City	200021	City Of Wilton	0.012912%	343,278	248,976	170,745
City	200022	City Of Ray	0.020019%	532,224	386,017	264,726
City	200025	City Of Medora	0.031554%	838,894	608,441	417,262
City	200026	City Of Velva	0.016663%	443,002	321,305	220,347
City	200028	City Of Thompson	0.012889%	342,667	248,532	170,441
City	200029	City Of Williston	1.068114%	28,396,844	20,595,933	14,124,473
City	200030	City Of Bowman	0.050700%	1,347,909	977,624	670,444
City	200031	City Of Tioga	0.099023%	2,632,622	1,909,413	1,309,455
City	200033	City Of Rhame	0.004420%	117,510	85,229	58,449
City	200035	City Of Fargo	3.586196%	95,342,490	69,150,909	47,422,961
City	200036	City Of Jamestown	0.479633%	12,751,507	9,248,535	6,342,547
City	200037	City Of Beach	0.022819%	606,665	440,008	301,753
City	200038	City Of Glenburn	0.005734%	152,444	110,566	75,825
City	200040	City Of Kulm	0.007467%	198,517	143,983	98,742
City	200041	City Of Harwood	0.012953%	344,368	249,767	171,287
City	200043	City Of Dickinson	0.502621%	13,362,665	9,691,801	6,646,535
City	200045	City Of Mapleton	0.016525%	439,333	318,644	218,522
City	200046	City Of Wahpeton	0.237197%	6,306,112	4,573,757	3,136,634
City	200047	City Of Bottineau	0.045243%	1,202,829	872,399	598,282
City	200049	City Of Elgin	0.005974%	158,825	115,194	78,999
City	200050	City Of Rugby	0.045794%	1,217,478	883,024	605,568
City	200051	City Of New Salem	0.013289%	353,301	256,245	175,730
City	200052	City Of Walhalla	0.028579%	759,800	551,075	377,922
City	200053	City Of Gwinner	0.014469%	384,672	278,999	191,334
City	200054	City Of Kenmare	0.012534%	333,229	241,687	165,746
City	200055	City Of Watford City	0.245857%	6,536,346	4,740,743	3,251,152
City	200057	City Of Cooperstown	0.011015%	292,844	212,397	145,660
City	200058	City Of New England	0.009051%	240,630	174,526	119,688
City	200059	City Of Carrington	0.060930%	1,619,883	1,174,884	805,723
City	200060	City Of Mott	0.007080%	188,229	136,520	93,624
City	200061	City Of Larimore	0.013283%	353,141	256,130	175,651
City	200062	City Of Sherwood	0.003021%	80,316	58,253	39,949
City	200063	City Of Lamoure	0.017792%	473,018	343,075	235,277
City	200064	City Of Michigan	0.005093%	135,402	98,206	67,349
City	200065	City Of Park River	0.031924%	848,730	615,575	422,155
City	200066	City Of Sawyer	0.005186%	137,875	99,999	68,578
City	200067	City Of Hatton	0.004187%	111,315	80,736	55,368
City	200069	City Of Northwood	0.025891%	688,337	499,244	342,376
City	200070	City Of Powers Lake	0.003599%	95,683	69,398	47,592
City	200072	City Of Towner	0.009948%	264,477	191,823	131,550
City	200073	City Of Pembina	0.008722%	231,883	168,182	115,338
City	200075	City Of Underwood	0.004534%	120,541	87,427	59,956
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.065938%	1,753,026	1,271,451	871,948
City	200080	City Of Crosby	0.015519%	412,588	299,245	205,219
City	200083	City Of Grafton	0.113903%	3,028,221	2,196,337	1,506,225
City	200084	City Of Emerado	0.008960%	238,210	172,771	118,485
City	200085	City Of Lincoln	0.025649%	681,903	494,577	339,176
City	200086	City Of Minto	0.008116%	215,772	156,497	107,324
City	200087	City Of Ashley	0.008075%	214,682	155,706	106,782
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Surrey	0.018862%	501,465	363,707	249,426
City	200090	City Of Hankinson	0.018346%	487,746	353,757	242,603
City	200091	City Of New Rockford	0.017776%	472,592	342,766	235,065
City	200092	City Of Minot	0.912296%	24,254,272	17,591,369	12,063,975
City	200094	City Of West Fargo	1.046866%	27,831,945	20,186,218	13,843,495

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

				As of June 30, 2023		
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.50%	6.50%	7.50%
City	200096	City Of Valley City	0.055259%	\$ 1,469,114	\$ 1,065,533	\$ 730,731
City	200097	City Of Devils Lake	0.150864%	4,010,865	2,909,039	1,994,988
City	200098	City Of Oakes	0.035686%	948,747	688,116	471,903
City	200100	City Of Mohall	0.014449%	384,141	278,613	191,070
City	200101	City Of Lidgerwood	0.007399%	196,710	142,671	97,843
City	200102	City Of Mcclusky	0.002624%	69,762	50,597	34,699
City	200103	City Of Burlington	0.016440%	437,073	317,005	217,398
City	200104	City Of Lisbon	0.026361%	700,833	508,307	348,591
City	200110	City Of Halliday	0.012906%	343,118	248,860	170,666
City	200111	City Of Maddock	0.013682%	363,749	263,823	180,927
City	200114	City Of Regent	0.005194%	138,088	100,153	68,684
City	200115	City Of Lakota	0.024108%	640,934	464,863	318,798
City	200117	City Of Alexander	0.014775%	392,808	284,899	195,381
City	200118	City Of Berthold	0.002068%	54,980	39,876	27,347
City	200119	City Of Carson	0.008989%	238,981	173,331	118,868
City	200120	City Of Dodge	0.007883%	209,577	152,004	104,243
City	200123	City Of Grenora	0.009432%	250,759	181,873	124,726
City	200124	City Of Kindred	0.015248%	405,383	294,020	201,636
City	200125	City Of Richardton	0.007722%	205,297	148,900	102,114
City	200128	City Of Rolette	0.006314%	167,864	121,750	83,495
County	300001	Adams County	0.051091%	1,358,304	985,163	675,615
County	300002	Barnes County	0.209275%	5,563,778	4,035,350	2,767,400
County	300003	Benson County	0.107327%	2,853,392	2,069,535	1,419,265
County	300004	Billings County	0.422897%	11,243,126	8,154,521	5,592,284
County	300005	Bottineau County	0.311853%	8,290,914	6,013,313	4,123,866
County	300006	Bowman County	0.094773%	2,519,632	1,827,463	1,253,254
County	300007	Burke County	0.138322%	3,677,424	2,667,197	1,829,136
County	300008	Burleigh County	1.623087%	43,151,338	31,297,213	21,463,297
County	300009	Cass County	1.471615%	39,124,308	28,376,451	19,460,269
County	300010	Cavalier County	0.282082%	7,499,423	5,439,253	3,730,182
County	300011	Dickey County	0.128152%	3,407,045	2,471,094	1,694,650
County	300012	Divide County	0.189794%	5,045,857	3,659,707	2,509,788
County	300013	Dunn County	0.382744%	10,175,619	7,380,270	5,061,311
County	300014	Eddy County	0.075507%	2,007,427	1,455,966	998,486
County	300015	Emmons County	0.208104%	5,532,646	4,012,770	2,751,915
County	300016	Foster County	0.086149%	2,290,354	1,661,170	1,139,213
County	300017	Golden Valley County	0.093847%	2,495,013	1,809,607	1,241,009
County	300018	Grand Forks County	1.356396%	36,061,100	26,154,738	17,936,642
County	300019	Grant County	0.093296%	2,480,364	1,798,982	1,233,723
County	300020	Griggs County	0.052168%	1,386,937	1,005,931	689,857
County	300021	Hettinger County	0.088581%	2,355,012	1,708,065	1,171,373
County	300023	Lamoure County	0.164703%	4,378,789	3,175,889	2,177,991
County	300024	Logan County	0.050445%	1,341,129	972,707	667,072
County	300025	Mchenry County	0.104282%	2,772,438	2,010,820	1,378,999
County	300026	Mcintosh County	0.066493%	1,767,781	1,282,153	879,287
County	300027	Mckenzie County	0.748270%	19,893,482	14,428,534	9,894,936
County	300028	Mclean County	0.340421%	9,050,422	6,564,176	4,501,642
County	300029	Mercer County	0.300369%	7,985,600	5,791,872	3,972,005
County	300030	Morton County	0.580148%	15,423,796	11,186,717	7,671,732
County	300031	Mountrail County	0.672007%	17,865,956	12,957,991	8,886,453
County	300032	Nelson County	0.146420%	3,892,717	2,823,347	1,936,222
County	300033	Oliver County	0.074441%	1,979,086	1,435,410	984,389
County	300034	Pembina County	0.236491%	6,287,342	4,560,143	3,127,298
County	300035	Pierce County	0.167520%	4,453,681	3,230,208	2,215,243
County	300036	Ramsey County	0.444517%	11,817,914	8,571,410	5,878,182
County	300037	Ransom County	0.173997%	4,625,879	3,355,101	2,300,893
County	300038	Renville County	0.084878%	2,256,564	1,636,662	1,122,405
County	300039	Richland County	0.628094%	16,698,487	12,111,237	8,305,758
County	300040	Rolette County	0.094922%	2,523,593	1,830,336	1,255,225
County	300041	Sargent County	0.079750%	2,120,231	1,537,781	1,054,594
County	300042	Sheridan County	0.058073%	1,543,927	1,119,794	767,943
County	300044	Slope County	0.090860%	2,415,601	1,752,010	1,201,510
County	300045	Stark County	0.335408%	8,917,146	6,467,513	4,435,352
County	300046	Steele County	0.067152%	1,785,301	1,294,860	888,001

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

				As of June 30, 2023			
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at	
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher	
				5.50%	6.50%	7.50%	
County	300047	Stutsman County	0.657350%	\$ 17,476,286	\$ 12,675,367	\$ 8,692,632	
County	300048	Towner County	0.115160%	3,061,640	2,220,575	1,522,847	
County	300049	Traill County	0.336831%	8,954,978	6,494,952	4,454,169	
County	300050	Walsh County	0.181632%	4,828,862	3,502,323	2,401,856	
County	300051	Ward County	0.837904%	22,276,488	16,156,904	11,080,233	
County	300052	Wells County	0.162618%	4,323,357	3,135,685	2,150,420	
County	300053	Williams County	1.107171%	29,435,212	21,349,051	14,640,953	
School District	400002	Mcclusky Public Schools	0.020919%	556,152	403,371	276,628	
School District	400003	Lake Region Special Education Unit	0.045016%	1,196,794	868,022	595,280	
School District	400004	Lidgerwood Public School	0.033452%	889,354	645,039	442,361	
School District	400006	Halliday Public School	0.000000%	-	-	-	
School District	400007	Oliver-Mercer Special Education Unit	0.038264%	1,017,285	737,826	505,994	
School District	400008	Underwood School District #8	0.049477%	1,315,394	954,041	654,271	
School District	400010	New Town Public School District	0.201531%	5,357,897	3,886,026	2,664,996	
School District	400011	Bottineau Public School	0.121115%	3,219,959	2,335,403	1,601,595	
School District	400012	Peace Garden Special Services	0.041339%	1,099,037	797,120	546,657	
School District	400014	Beulah Public School #27	0.100822%	2,680,450	1,944,103	1,333,245	
School District	400016	St John School District #3	0.096625%	2,568,869	1,863,174	1,277,745	
School District	400017	Ellendale Public School District #40	0.040895%	1,087,233	788,559	540,785	
School District	400018	Rural Cass Special Education Unit	0.024181%	642,875	466,271	319,764	
School District	400019	Fargo Public Schools	2.333004%	62,025,168	44,986,204	30,851,062	
School District	400020	Surrey Schools	0.058801%	1,563,281	1,133,832	777,570	
School District	400021	Jamestown Public School District #1	0.264663%	7,036,322	5,103,371	3,499,837	
School District	400023	Warwick Public School	0.054826%	1,457,602	1,057,184	725,005	
School District	400024	Souris Valley Special Services	0.040008%	1,063,651	771,455	529,056	
School District	400025	Rugby Public School District #5	0.077601%	2,063,098	1,496,343	1,026,176	
School District	400026	Billings County School District	0.033098%	879,942	638,213	437,680	
School District	400027	Belcourt School District #7	0.493238%	13,113,209	9,510,873	6,522,456	
School District	400028	West Fargo Public School #6	1.737765%	46,200,163	33,508,494	22,979,771	
School District	400029	Minot Public School District #1	1.579765%	41,999,581	30,461,856	20,890,418	
School District	400030	Belfield Public School #13	0.026451%	703,225	510,042	349,781	
School District	400031	Minto Public School District #20	0.045042%	1,197,485	868,523	595,624	
School District	400033	Harvey Public School Dist #38	0.056563%	1,503,782	1,090,677	747,975	
School District	400034	Oakes Public Schools	0.055365%	1,471,932	1,067,577	732,133	
School District	400035	Larimore Public School District #44	0.049476%	1,315,367	954,022	654,258	
School District	400036	Hazen Public School District #3	0.060554%	1,609,887	1,167,634	800,751	
School District	400038	Park River Area School District	0.052347%	1,391,696	1,009,382	692,224	
School District	400039	Hillsboro Public School	0.048657%	1,293,593	938,230	643,428	
School District	400040	Lisbon Public School	0.076029%	2,021,305	1,466,031	1,005,389	
School District	400042	Northern Cass School District # 97	0.069653%	1,851,792	1,343,086	921,074	
School District	400043	Mandaree Public School #36	0.097196%	2,584,050	1,874,184	1,285,296	
School District	400044	Thompson Public School	0.046553%	1,237,657	897,659	615,605	
School District	400045	Northern Plains Special Ed Unit	0.012945%	344,155	249,612	171,181	
School District	400046	Bowman County School District #1	0.074184%	1,972,253	1,430,455	980,991	
School District	400047	Apple Creek Elementary School	0.007771%	205,164	148,803	102,048	
School District	400048	Burke Central School	0.010909%	290,026	210,353	144,258	
School District	400049	Washburn Public School	0.048940%	1,301,117	943,687	647,170	
School District	400050	Enderlin Area School District #24	0.044772%	1,190,307	863,317	592,054	
School District	400051	Midkota School	0.029820%	792,794	575,005	394,332	
School District	400052	Velva Public School	0.042951%	1,141,894	828,204	567,973	
School District	400053	Sheyenne Valley Special Education Unit	0.061957%	1,647,187	1,194,687	819,304	
School District	400054	Center Stanton Public School	0.019933%	529,938	384,359	263,589	
School District	400055	Burleigh County Special Education Unit	0.005433%	144,442	104,762	71,845	
School District	400056	New Rockford Sheyenne Public School	0.031090%	826,558	599,494	411,126	
School District	400057	James River Multidistrict Special Education Unit	0.047515%	1,263,232	916,209	628,326	
School District	400058	Newburg United Public School	0.028062%	746,055	541,106	371,085	
School District	400059	Napoleon Public School District #2	0.026539%	705,565	511,739	350,945	
School District	400060	Yellowstone School District # 14	0.025906%	688,736	499,533	342,574	
School District	400061	Cavalier Public Schools	0.059854%	1,591,276	1,154,136	791,494	
School District	400062	Richland School District # 44	0.038964%	1,035,896	751,324	515,250	
School District	400063	Fort Totten School District # 30	0.031499%	837,431	607,380	416,535	
School District	400064	Bismarck Public Schools	2.622454%	69,720,476	50,567,531	34,678,677	
School District	400065	Solen Public School Dist #3	0.052889%	1,406,105	1,019,833	699,391	
School District	400068	Lakota Public School District # 66	0.025100%	667,308	483,991	331,916	

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

			As of June 30, 2023			
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
				5.50%	6.50%	7.50%
School District	400069	Stanley Community Public School District # 2	0.147089%	\$ 3,910,503	\$ 2,836,247	\$ 1,945,068
School District	400070	Mandan Public School District #1	0.817379%	21,730,811	15,761,130	10,808,816
School District	400072	Killdeer Public School #16	0.106882%	2,841,561	2,060,955	1,413,381
School District	400073	Glenburn School District	0.031665%	841,845	610,581	418,730
School District	400074	New Public School #8	0.000000%	-	-	-
School District	400075	Williston Public School #1	0.000000%	-	-	-
School District	400076	Valley City Public School	0.098948%	2,630,628	1,907,967	1,308,464
School District	400077	Dickinson Public Schools	0.697664%	18,548,072	13,452,722	9,225,735
School District	400078	Drayton Public School #19	0.045428%	1,207,747	875,966	600,729
School District	400079	Mohall Lansford Sherwood School	0.046933%	1,247,759	904,987	620,630
School District	400080	Westhope Public School #17	0.030088%	799,919	580,173	397,876
School District	400081	Kindred Public School District #2	0.074291%	1,975,098	1,432,518	982,406
School District	400082	Grafton Public School District #3	0.114205%	3,036,250	2,202,161	1,510,218
School District	400083	Wilton Public School District	0.036253%	963,821	699,049	479,401
School District	400084	Sheyenne Valley Career And Tech Center	0.012362%	328,656	238,371	163,472
School District	400085	White Shield School Dist #85	0.106868%	2,841,189	2,060,685	1,413,196
School District	400086	Tgu School District #60	0.168716%	4,485,478	3,253,270	2,231,058
School District	400087	Turtle Lake Mercer School District #72	0.041505%	1,103,451	800,321	548,852
School District	400088	Lamoure School District #8	0.037116%	986,765	715,690	490,813
School District	400089	Divide County School Dist #1	0.077810%	2,068,654	1,500,373	1,028,940
School District	400090	Mott/Regent School Dist #1	0.039025%	1,037,517	752,500	516,057
School District	400091	United Public School District # 7	0.098218%	2,611,221	1,893,891	1,298,810
School District	400092	Kulm Public School District #7	0.022080%	587,018	425,758	291,980
School District	400093	Midway Public School District #128	0.030626%	814,222	590,547	404,991
School District	400094	Dunseith School District #1	0.189833%	5,046,894	3,660,459	2,510,304
School District	400095	Carrington School District #49	0.061575%	1,637,031	1,187,321	814,252
School District	400096	Glen Ullin Public School #48	0.028092%	746,853	541,685	371,482
School District	400099	Manvel Public School	0.028905%	768,467	557,361	382,233
School District	400100	Maple Valley School District	0.027132%	721,330	523,173	358,787
School District	400101	North Border School District # 100	0.059431%	1,580,031	1,148,980	785,901
School District	400102	Mckenzie Cty Public School #1	0.304660%	8,099,681	5,874,614	4,028,748
School District	400103	Devils Lake Public School	0.254486%	6,765,756	4,907,132	3,365,259
School District	400104	Mt Pleasant School Dist #4	0.045027%	1,197,086	868,234	595,426
School District	400105	Central Cass Public School District #7	0.119017%	3,164,182	2,294,948	1,573,851
School District	400106	Milnor Public School District #2	0.042302%	1,124,640	815,689	559,391
School District	400107	Mapleton Public School	0.029961%	796,542	577,724	396,197
School District	400108	Linton Public School District #36	0.039951%	1,062,136	770,356	528,302
School District	400109	Tioga Public School District #15	0.092335%	2,454,815	1,780,452	1,221,015
School District	400114	Zeeland Public Schools	0.006281%	166,986	121,114	83,058
School District	400117	Garrison Public School District #51	0.047109%	1,252,438	908,380	622,958
School District	400118	Kenmare Public School District #28	0.044366%	1,179,513	855,488	586,685
School District	400119	Lewis & Clark Public Schools	0.083807%	2,228,090	1,616,010	1,108,243
School District	400120	Sw Special Education Unit	0.006654%	176,903	128,306	87,991
School District	400121	North Valley Career & Technology Center	0.019903%	529,141	383,780	263,192
School District	400122	Dakota Prairie Public School	0.054007%	1,435,828	1,041,391	714,175
School District	400123	Beach Public School District #3	0.067830%	1,803,326	1,307,934	896,967
School District	400124	Rolette Public School	0.018820%	500,348	362,897	248,871
School District	400125	Drake Public School District	0.018967%	504,256	365,732	250,815
School District	400128	Sweet Briar School District # 17	0.000818%	21,747	15,773	10,817
School District	400137	New Salem Almont School District #49	0.053050%	1,410,386	1,022,938	701,520
School District	400138	Max Public School	0.032491%	863,805	626,508	429,653
School District	400139	East Central Special Education Unit	0.050629%	1,346,021	976,255	669,505
School District	400140	North Sargent School District #3	0.032483%	863,592	626,354	429,547
School District	400141	Wahpeton Public School District 37	0.152340%	4,050,106	2,937,500	2,014,506
School District	400142	Medina Public School District #3	0.039198%	1,042,117	755,836	518,345
School District	400143	Pingree-Buchanan School District	0.017764%	472,273	342,535	234,907
School District	400144	West River Student Services	0.016887%	448,957	325,624	223,309
School District	400145	Leeds Public School District 6	0.017803%	473,310	343,287	235,422
School District	400147	Sawyer Public School	0.021145%	562,160	407,729	279,616
School District	400148	Wilmac Multidistrict Special Education Unit	0.105595%	2,807,345	2,036,138	1,396,362
School District	400149	Great Northwest Education Cooperative	0.004666%	124,050	89,972	61,702
School District	400150	Anamoose Public School District #14	0.018010%	478,813	347,278	238,160
School District	400151	South Prairie School District #70	0.071381%	1,897,733	1,376,406	943,925
School District	400152	South East Education Cooperative	0.137818%	3,664,025	2,657,479	1,822,471

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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, 2023			
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher	
				5.50%	6.50%	7.50%	
School District	400153	South Heart Public School District #9	0.036094%	\$ 959,594	\$ 695,983	\$ 477,298	
School District	400154	Sargent Central Public School District #6	0.025690%	682,993	495,368	339,718	
School District	400155	Fairmount Public School	0.015895%	422,584	306,496	210,192	
School District	400156	South Central Prairie Special Education Unit	0.015498%	412,029	298,841	204,942	
School District	400157	Pembina Special Education Cooperative	0.006686%	177,754	128,923	88,414	
School District	400158	Central Regional Education Association	0.071962%	1,913,179	1,387,609	951,608	
School District	400159	Oberon Public School #16	0.025098%	667,255	483,953	331,890	
School District	400160	Elgin/New Leipzig Public School	0.016060%	426,971	309,677	212,373	
School District	400161	Williston Basin School District #7	0.858987%	22,837,000	16,563,437	11,359,030	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	
School District	400163	Nedrose Public School	0.067961%	1,806,809	1,310,460	898,699	
Political Subdivision	500002	Cass County Water Resource District	0.019689%	523,451	379,654	260,362	
Political Subdivision	500003	Walsh County Water Resource District	0.005623%	149,493	108,426	74,357	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.008066%	214,442	155,533	106,663	
Political Subdivision	500006	James River Soil Conservation District	0.007200%	191,419	138,834	95,211	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022977%	610,866	443,055	303,842	
Political Subdivision	500008	Trail County Water Resource District	0.004097%	108,923	79,000	54,178	
Political Subdivision	500009	Grafton Park District	0.012532%	333,175	241,649	165,720	
Political Subdivision	500010	Cass County Soil Conservation District	0.020281%	539,190	391,069	268,191	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015004%	398,896	289,315	198,409	
Political Subdivision	500016	Greater Ramsey Water District	0.027328%	726,541	526,953	361,379	
Political Subdivision	500017	Carnegie Regional Library	0.005589%	148,589	107,770	73,908	
Political Subdivision	500018	Griggs County Public Library	0.002863%	76,116	55,206	37,860	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.049905%	1,326,773	962,294	659,931	
Political Subdivision	500022	Consolidated Waste Ltd	0.013400%	356,252	258,386	177,198	
Political Subdivision	500023	Walsh County Housing Authority	0.002562%	68,113	49,402	33,879	
Political Subdivision	500024	Williams County Soil Conservation District	0.022811%	606,453	439,854	301,647	
Political Subdivision	500025	Bowman City Park Board	0.012995%	345,485	250,576	171,843	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.072558%	1,929,025	1,399,101	959,489	
Political Subdivision	500028	Williston Housing Authority	0.028798%	765,623	555,298	380,818	
Political Subdivision	500030	Minot Rural Fire Department	0.000000%	-	-	-	
Political Subdivision	500031	Central Plains Water District	0.024704%	656,780	476,355	326,680	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010011%	266,152	193,037	132,383	
Political Subdivision	500038	Jamestown Regional Airport	0.022196%	590,102	427,995	293,514	
Political Subdivision	500040	Fargo Park District	0.470621%	12,511,915	9,074,760	6,223,375	
Political Subdivision	500045	Dunseith Community Nursing Home	0.104618%	2,781,371	2,017,299	1,383,442	
Political Subdivision	500047	Mercer County Soil Conservation District	0.008086%	214,974	155,918	106,927	
Political Subdivision	500049	West Fargo Park District	0.134349%	3,571,798	2,590,588	1,776,598	
Political Subdivision	500053	Stutsman County Housing Authority	0.038246%	1,016,807	737,479	505,756	
Political Subdivision	500054	Grand Forks County Water Resource District	0.009450%	251,237	182,220	124,964	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012373%	328,948	238,583	163,617	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004585%	121,897	88,410	60,631	
Political Subdivision	500057	Barnes County Soil Conservation District	0.006212%	165,152	119,783	82,146	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003424%	91,030	66,023	45,278	
Political Subdivision	500063	Southwest Water Authority	0.254040%	6,753,899	4,898,532	3,359,362	
Political Subdivision	500068	Burleigh County Council On Aging	0.086232%	2,292,561	1,662,771	1,140,310	
Political Subdivision	500072	Watford City Park District	0.119719%	3,182,845	2,308,484	1,583,134	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.012705%	337,775	244,984	168,008	
Political Subdivision	500081	Ramsey County Housing Authority	0.019008%	505,346	366,522	251,357	
Political Subdivision	500082	Grand Forks Public Library	0.084666%	2,250,928	1,632,574	1,119,602	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003518%	93,529	67,836	46,521	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.080155%	2,130,998	1,545,591	1,059,990	
Political Subdivision	500091	Ramsey County Water Resource District	0.002881%	76,594	55,553	38,908	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.021375%	568,275	412,164	282,658	
Political Subdivision	500108	North Dakota Firefighters Association	0.016874%	448,612	325,373	223,138	
Political Subdivision	500109	James River Valley Library System	0.034138%	907,592	658,267	451,432	
Political Subdivision	500110	Grand Forks Park District	0.210247%	5,589,620	4,054,093	2,780,254	
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	0.007850%	208,700	151,368	103,806	
School District	500113	Lonetree Special Education Unit	0.001813%	48,200	34,959	23,975	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.016320%	433,883	314,691	215,812	
Political Subdivision	500116	Western Area Water Supply Authority	0.074449%	1,979,299	1,435,565	984,495	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013910%	369,811	268,220	183,942	
Political Subdivision	500121	Devils Lake Park Board	0.029860%	793,857	575,776	394,861	
Political Subdivision	500122	North Central Soil Conservation District	0.003632%	96,560	70,034	48,029	
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-	
Political Subdivision	500125	Wahpeton Park Board	0.049046%	1,303,935	945,731	648,572	
Political Subdivision	500126	City Of Bottineau Park Board	0.012517%	332,777	241,359	165,522	
Political Subdivision	500128	Logan County Soil Conservation District	0.006138%	163,185	118,356	81,167	
Political Subdivision	500129	Park District - City of New Rockford	0.004300%	114,320	82,915	56,862	
Political Subdivision	500130	Trail County Job Development Authority	0.009895%	263,068	190,801	130,849	
Political Subdivision	500131	Minot Park District	0.187632%	4,988,378	3,618,018	2,481,199	
Political Subdivision	500132	Valley City Park District	0.049744%	1,322,492	959,190	657,802	
Political Subdivision	500136	Tioga Park District	0.006111%	162,467	117,836	80,810	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.109097%	2,661,176	1,930,123	1,323,658	
Political Subdivision	500140	Eddy County Soil Conservation District	0.003389%	90,100	65,348	44,815	
Political Subdivision	500141	Kindred Park District	0.005239%	139,284	101,021	69,279	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.003742%	99,485	72,155	49,483	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	
Total Main System				99.999994%	\$ 2,658,596,563	\$ 1,928,252,230	\$ 1,322,374,958

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
The sum of the values by employer differ from the System totals due to rounding.



Net Pension Liability Discount Rate Sensitivity by Employer*

Judges

			As of June 30, 2023			
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
				5.50%	6.50%	7.50%
State	018000	ND Supreme Court	100.000000%	\$ (781,847)	\$ (6,513,076)	\$ (11,432,570)
		Total	100.000000%	\$ (781,847)	\$ (6,513,076)	\$ (11,432,570)

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

Net Pension Liability Discount Rate Sensitivity by Employer*

Public Safety with Prior Main System Service System

			As of June 30, 2023			
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
			5.50%	6.50%	7.50%	
City	200010	City Of Cavalier	0.239905%	\$ 224,420	\$ 145,338	\$ 84,856
City	200014	City of Grand Forks	16.232368%	15,184,618	9,833,826	5,741,516
City	200015	City Of Killdeer	0.469078%	438,800	284,175	165,917
City	200016	City Of Ellendale	0.158827%	148,575	96,220	56,178
City	200028	City Of Thompson	0.088090%	82,404	53,366	31,158
City	200029	City Of Williston	15.370225%	14,378,124	9,311,526	5,436,569
City	200030	City Of Bowman	0.249170%	233,087	150,951	88,133
City	200055	City of Watford City	2.687407%	2,513,943	1,628,074	950,557
City	200070	City Of Powers Lake	0.144974%	135,616	87,828	51,278
City	200083	City of Grafton	0.642323%	600,863	389,129	227,195
City	200085	City of Lincoln	0.619619%	579,624	375,375	219,164
City	200089	City of Surrey	0.207583%	194,184	125,757	73,424
City	200094	City of West Fargo	7.787440%	7,284,785	4,717,755	2,754,479
City	200098	City Of Oakes	0.287636%	269,070	174,254	101,739
City	200103	City Of Burlington	0.264174%	247,122	160,041	93,440
County	300001	Adams County	0.400694%	374,830	242,747	141,729
County	300003	Benson County	0.270967%	253,477	164,156	95,843
County	300004	Billings County	0.911072%	852,265	551,942	322,253
County	300006	Bowman County	0.219759%	205,574	133,133	77,730
County	300009	Cass County	13.321180%	12,461,339	8,070,182	4,711,806
County	300013	Dunn County	2.180227%	2,039,500	1,320,816	771,163
County	300016	Foster County	0.265345%	248,218	160,750	93,855
County	300020	Griggs County	0.161059%	150,663	97,572	56,968
County	300027	Mckenzie County	5.735566%	5,365,353	3,474,697	2,028,715
County	300028	Mclean County	1.799902%	1,683,724	1,090,409	636,639
County	300038	Renville County	0.490738%	459,062	297,297	173,578
County	300044	Slope County	0.090685%	84,832	54,938	32,076
County	300045	Stark County	2.805982%	2,624,864	1,699,908	992,498
County	300048	Towner County	0.376627%	352,317	228,167	133,216
County	300050	Walsh County	1.245122%	1,164,753	754,315	440,409
County	300051	Ward County	5.713666%	5,344,866	3,461,430	2,020,969
County	300052	Wells County	0.238291%	222,910	144,360	84,285
County	300053	Williams County	8.604053%	8,048,688	5,212,472	3,043,321
Political Subdivision	500030	Minot Rural Fire Department	0.400515%	374,663	242,638	141,665
Political Subdivision	500041	Bismarck Rural Fire Protection	1.249150%	1,168,521	756,755	441,834
State	012500	Attorney General's Office	6.803585%	6,364,434	4,121,720	2,406,481
State of ND	054000	Adjutant General ND National Guard	1.266995%	1,185,214	767,566	448,146
Total			99.999999%	\$ 93,545,302	\$ 60,581,585	\$ 35,370,782

*Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

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, 2023			
			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
				5.50%	6.50%	7.50%
City	200007	City of Beulah	2.209768%	\$ 128,489	\$ 41,189	\$ (27,977)
City	200027	City of Mandan	19.554557%	1,137,014	364,491	(247,568)
City	200043	City of Dickinson	28.397355%	1,651,185	529,319	(359,521)
City	200096	City Of Valley City	5.092855%	296,128	94,929	(64,477)
City	200097	City Of Devils Lake	8.469847%	492,485	157,876	(107,231)
City	200118	City of Berthold	0.241303%	14,031	4,498	(3,055)
City	200126	City of Garrison	0.794031%	46,170	14,801	(10,053)
City	200128	City of Rolette	0.597505%	34,742	11,137	(7,565)
County	300002	Barnes County	7.082527%	411,819	132,016	(89,667)
County	300030	Morton County	15.240124%	886,148	284,072	(192,946)
County	300040	Rolette County	6.401770%	372,236	119,327	(81,049)
County	300041	Sargent County	2.199369%	127,884	40,996	(27,845)
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	3.718988%	216,243	69,321	(47,084)
Total			99.999999%	\$ 5,814,574	\$ 1,863,972	\$ (1,266,038)

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023

Main System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution			
State of ND	010100	Governor's Office	0.111526%	\$ 103,174	\$ 103,784	\$ (610)	\$ 1,363,824	7.61%	
State of ND	010800	Secretary Of State	0.136707%	126,469	122,112	4,357	1,671,750	7.30%	
State	011000	Office Of Management & Budget	0.273873%	253,363	243,078	10,285	3,349,116	7.26%	
State	011200	Information Technology Dept	3.036713%	2,809,295	2,471,458	337,837	37,135,069	6.66%	
State	011700	State Auditor's Office	0.321731%	297,637	302,249	(4,612)	3,934,356	7.68%	
State	011800	Central Services	0.118555%	109,676	100,067	9,609	1,449,769	6.90%	
State of ND	012000	State Treasurer's Office	0.041490%	38,383	37,117	1,266	507,364	7.32%	
State	012500	Attorney General's Office	0.956173%	884,566	890,223	(5,657)	11,692,755	7.61%	
State of ND	012700	Tax Department	0.519286%	480,397	499,651	(19,254)	6,350,191	7.87%	
State of ND	013000	Facility Management	0.134309%	124,251	124,967	(716)	1,642,430	7.61%	
State of ND	014000	Office Of Administrative Hearings	0.038967%	36,049	35,177	872	476,513	7.38%	
State	016000	Legislative Council	0.297116%	274,865	268,299	6,566	3,633,343	7.38%	
State of ND	018000	ND Supreme Court	1.651272%	1,527,609	1,538,055	(10,446)	20,192,915	7.62%	
State of ND	018800	Commission On Legal Counsel For Indigents	0.207371%	191,841	184,817	7,024	2,535,874	7.29%	
State	019000	Retirement & Investment Office	0.214521%	198,456	174,295	24,161	2,623,315	6.64%	
State	019200	ND Public Employees Retirement System	0.163770%	151,505	138,574	12,931	2,002,691	6.92%	
State of ND	019500	ND Ethics Commission	0.000000%	-	6,242	(6,242)	-	0.00%	
State of ND	020100	Public Instruction	0.397949%	368,147	362,024	6,123	4,866,402	7.44%	
State	020200	Education Standards & Practice	0.044684%	41,338	38,812	2,526	546,433	7.10%	
State	021500	ND University System Office	0.089978%	83,240	78,808	4,432	1,100,312	7.16%	
State of ND	022300	ND Youth Correctional Center	0.202815%	187,626	201,371	(13,745)	2,480,169	8.12%	
State of ND	022400	Juvenile Services - DOCR	0.153615%	142,111	134,502	7,609	1,878,517	7.16%	
State	022600	Land Department	0.174108%	161,069	158,083	2,986	2,129,114	7.42%	
State	022700	Bismarck State College	0.445320%	411,970	397,452	14,518	5,445,681	7.30%	
State	022800	Lake Region State College	0.191539%	177,195	172,986	4,209	2,342,270	7.39%	
State	022900	Williston State College	0.085776%	79,352	92,092	(12,740)	1,048,935	8.78%	
State	023000	University Of North Dakota	3.574777%	3,307,063	3,221,914	85,149	43,714,898	7.37%	
State	023500	North Dakota State University	2.819076%	2,607,957	2,562,757	45,200	34,473,651	7.43%	
State	023800	ND St College Of Science	0.459380%	424,977	403,146	21,831	5,617,617	7.18%	
State	023900	Dickinson State University	0.178293%	164,941	160,175	4,766	2,180,298	7.35%	
State	024000	Mayville State University	0.223812%	207,051	243,788	(36,737)	2,736,928	8.91%	
State	024100	Minot State University	0.460568%	426,076	405,725	20,351	5,632,154	7.20%	
State	024200	Valley City State University	0.185632%	171,730	170,923	807	2,270,033	7.53%	
State of ND	025000	ND State Library	0.101288%	93,703	87,053	6,650	1,238,623	7.03%	
State of ND	025200	SCHOOL FOR THE DEAF	0.096898%	89,641	98,150	(8,509)	1,184,942	8.28%	
State of ND	025300	School For The Blind	0.074948%	69,335	66,624	2,711	916,523	7.27%	
State	026100	ND Board Of Nursing	0.069151%	63,972	60,983	2,989	845,633	7.21%	
State of ND	027000	Career & Technical Education	0.182236%	168,588	165,073	3,515	2,228,513	7.41%	
State of ND	030100	ND Department Of Health	1.179094%	1,090,792	991,445	99,347	14,418,797	6.88%	
State of ND	030300	Mental Health	0.810239%	749,561	736,155	13,406	9,908,177	7.43%	
State of ND	031000	Life Skills and Transition Center	0.974956%	901,942	906,989	(5,047)	11,922,454	7.61%	
State of ND	031200	North Dakota State Hospital	1.261004%	1,166,568	1,195,785	(29,217)	15,420,442	7.75%	
State of ND	031300	ND Veterans Home	0.394787%	365,222	361,993	3,229	4,827,738	7.50%	
State of ND	031600	Indian Affairs Commission	0.023774%	21,994	19,543	2,451	290,726	6.72%	
State of ND	032100	Veterans Affairs Department	0.042208%	39,047	37,324	1,723	516,153	7.23%	
State of ND	032500	Department Of Human Services	7.443071%	6,885,662	6,801,118	84,544	91,019,126	7.47%	
State of ND	036000	Protection & Advocacy Project	0.153716%	142,204	137,049	5,155	1,879,749	7.29%	
State	038000	Job Service North Dakota	0.725862%	671,502	641,408	30,094	8,876,355	7.23%	
State	040100	Insurance Department	0.198752%	183,868	178,519	5,349	2,430,474	7.35%	
State of ND	040500	Industrial Commission	0.605467%	560,124	543,904	16,220	7,404,077	7.35%	
State of ND	040600	ND Department Of Labor	0.052689%	48,743	42,085	6,658	644,313	6.53%	
State of ND	040800	Public Service Commission	0.242557%	224,392	226,284	(1,892)	2,966,164	7.63%	
State of ND	041200	Aeronautics Commission	0.042201%	39,041	36,312	2,729	516,058	7.04%	
State of ND	041300	Department Of Financial Institutions	0.193675%	179,171	175,287	3,884	2,368,393	7.40%	
State of ND	041400	ND Securities Department	0.047855%	44,271	52,312	(8,041)	585,207	8.94%	
State	042600	State Board Of Law Examiners	0.030232%	27,968	7,605	20,363	369,696	2.06%	
State	042700	ND State Board Of Cosmetology	0.005130%	4,746	6,082	(1,336)	62,733	9.70%	
State	042800	ND State Plumbing Board	0.035320%	32,675	30,752	1,923	431,915	7.12%	
State	047100	Bank Of North Dakota	0.907025%	839,098	819,592	19,506	11,091,744	7.39%	
State	047200	Public Finance Authority	0.017786%	16,454	15,892	562	217,500	7.31%	
State	047300	Housing Finance Agency	0.257842%	238,532	242,184	(3,652)	3,153,069	7.68%	
State	047500	Mill & Elevator Association	0.807462%	746,992	957,093	(210,101)	9,874,211	9.69%	
State	048500	Workforce Safety & Insurance	1.292176%	1,195,405	1,150,764	44,641	15,801,634	7.28%	
State of ND	050200	Field Services Division	0.711484%	658,201	652,144	6,057	8,700,524	7.50%	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
State of ND	050400	Highway Patrol	0.159293%	\$ 147,364	\$ 129,548	\$ 17,816	\$ 1,947,952	6.65%	
State of ND	051600	Heart River Correctional Center	0.095213%	88,083	102,057	(13,974)	1,164,334	8.77%	
State of ND	051700	Department Of Corrections Transitional Services	0.212101%	196,217	189,879	6,338	2,593,725	7.32%	
State of ND	051800	James River Correctional Ctr	0.655145%	606,081	636,798	(30,717)	8,011,577	7.95%	
State of ND	051900	State Penitentiary	0.901443%	833,934	827,679	6,255	11,023,485	7.51%	
State	052000	Rough Rider Industries	0.129229%	119,551	116,979	2,572	1,580,302	7.40%	
State of ND	053000	Department Of Corrections And Rehabilitation	0.701818%	649,259	663,556	(14,297)	8,582,324	7.73%	
State of ND	054000	Adjutant General ND National Guard	0.888448%	821,912	741,486	80,426	10,864,565	6.82%	
State of ND	060100	Department Of Commerce	0.383156%	354,462	344,232	10,230	4,685,503	7.35%	
State of ND	060200	Dept Of Agriculture	0.395511%	365,891	364,621	1,270	4,836,592	7.54%	
State of ND	060700	Milk Marketing Board	0.008915%	8,247	7,338	909	109,020	6.73%	
State of ND	060800	ND Oilseed Council	0.003009%	2,784	2,620	164	36,802	7.12%	
State	061100	ND Soybean Council	0.028044%	25,944	33,811	(7,867)	342,943	9.86%	
State of ND	061400	ND Corn Utilization Council	0.020470%	18,937	14,472	4,465	250,316	5.78%	
State of ND	061600	State Seed Department	0.127938%	118,357	115,393	2,964	1,564,518	7.38%	
State	062400	Beef Commission	0.010002%	9,253	14,635	(5,382)	122,312	11.97%	
State of ND	062500	ND Wheat Commission	0.041794%	38,664	36,390	2,274	511,090	7.12%	
State of ND	062600	ND Barley Council	0.012512%	11,575	10,894	681	153,002	7.12%	
State	066500	State Fair Association	0.098688%	91,297	92,381	(1,084)	1,206,826	7.65%	
State of ND	067000	Racing Commission	0.011573%	10,706	9,852	854	141,525	6.96%	
State of ND	070100	Historical Society	0.396499%	366,805	345,289	21,516	4,848,670	7.12%	
State of ND	070900	ND Council On The Arts	0.027615%	25,547	23,858	1,689	337,698	7.06%	
State of ND	072000	Game & Fish Department	1.001315%	926,327	903,912	22,415	12,244,788	7.38%	
State of ND	075000	Parks & Recreation Department	0.340512%	315,011	280,448	34,563	4,164,015	6.74%	
State of ND	077000	Water Commission	0.544319%	503,555	494,206	9,349	6,656,312	7.42%	
State	080100	Department Of Transportation	5.236658%	4,844,487	4,755,328	89,159	64,037,543	7.43%	
State	090000	ND State Board Of Accountancy	0.010467%	9,683	9,114	569	127,997	7.12%	
State	090100	Board Of Medical Examiners	0.028043%	25,943	24,797	1,146	342,930	7.23%	
State	090200	Board Of Pharmacy	0.023602%	21,834	20,173	1,661	288,627	6.99%	
State	090600	Real Estate Commission	0.020708%	19,157	18,484	673	253,235	7.30%	
State	090900	Electrical Board	0.164163%	151,869	148,202	3,667	2,007,507	7.38%	
State	099501	ND System Information Technology Services	0.196865%	182,122	169,538	12,584	2,407,402	7.04%	
State	099503	North Dakota State Board of Dental Examiners	0.009438%	8,731	2,943	5,788	115,412	2.55%	
District Health Unit	100002	McIntosh District Health Unit	0.011125%	10,292	9,699	593	136,046	7.13%	
District Health Unit	100003	Wells County Dist Health Unit	0.021977%	20,331	20,483	(152)	268,750	7.62%	
District Health Unit	100004	Central Valley Health Unit	0.107775%	99,704	98,096	1,608	1,317,952	7.44%	
District Health Unit	100005	Dickey County Health District	0.019227%	17,787	20,656	(2,869)	235,120	8.79%	
District Health Unit	100006	Emmons County Public Health	0.015883%	14,694	14,150	544	194,233	7.29%	
District Health Unit	100007	Rolette County Public Health	0.062693%	57,998	56,974	1,024	766,657	7.43%	
District Health Unit	100008	Towner County Public Health Unit	0.015244%	14,102	11,548	2,554	186,410	6.19%	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018028%	16,678	17,100	(422)	220,464	7.76%	
District Health Unit	100010	First District Health Unit	0.201874%	186,756	180,588	6,168	2,468,652	7.32%	
District Health Unit	100011	Lake Region District Health Unit	0.088876%	82,220	85,042	(2,822)	1,086,833	7.82%	
District Health Unit	100012	Garrison Diversion Conservancy District	0.180254%	166,755	160,771	5,984	2,204,269	7.29%	
District Health Unit	100013	Upper Missouri Health Unit	0.124618%	115,285	117,089	(1,804)	1,523,915	7.68%	
District Health Unit	100014	Kidder County District Health Unit	0.008405%	7,776	7,725	51	102,779	7.52%	
District Health Unit	100015	Southwestern District Health Unit	0.125086%	115,718	127,330	(11,612)	1,529,642	8.32%	
District Health Unit	100017	City-County Health District	0.070074%	64,826	63,966	860	856,911	7.46%	
District Health Unit	100018	Sargent County District Health Unit	0.014381%	13,304	12,966	338	175,859	7.37%	
District Health Unit	100019	Trails District Health Unit	0.014653%	13,556	13,739	(183)	179,186	7.67%	
District Health Unit	100021	Cavalier County Health Dist	0.015580%	14,413	14,232	181	190,526	7.47%	
District Health Unit	100022	Walsh County Health District	0.032044%	29,644	28,260	1,384	391,852	7.21%	
District Health Unit	100023	Custer Health Unit	0.122741%	113,549	113,718	(169)	1,500,968	7.58%	
Political Subdivision	100024	Southeast Water Users District	0.046635%	43,143	41,650	1,493	570,289	7.30%	
City	200002	City Of Mcville	0.010107%	9,350	9,264	86	123,596	7.50%	
City	200003	City Of Drayton	0.019135%	17,702	18,465	(763)	233,996	7.89%	
City	200004	City Of Fessenden	0.000000%	-	-	-	-	0.00%	
City	200005	City Of Westhope	0.007686%	7,110	10,987	(3,877)	93,993	11.69%	
City	200006	City Of Belfield	0.018862%	17,449	11,062	6,387	230,652	4.80%	
City	200007	City Of Beulah	0.058420%	54,045	52,351	1,694	714,395	7.33%	
City	200008	City Of Rolla	0.020756%	19,202	32,666	(13,464)	253,816	12.87%	
City	200009	City Of New Town	0.083707%	77,438	99,328	(21,890)	1,023,623	9.70%	
City	200010	City Of Cavalier	0.052624%	48,683	48,212	471	643,526	7.49%	
City	200011	City Of Harvey	0.050584%	46,796	44,724	2,072	618,582	7.23%	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200012	City Of Napoleon	0.014347%	\$ 13,273	\$ 12,466	\$ 807	\$ 175,451	7.11%	
City	200014	City Of Grand Forks	1.602771%	1,482,740	1,359,915	122,825	19,599,820	6.94%	
City	200015	City Of Killdeer	0.048182%	44,574	69,684	(25,110)	589,201	11.83%	
City	200016	City Of Ellendale	0.029340%	27,143	22,334	4,809	358,793	6.22%	
City	200017	City Of Wishek	0.022381%	20,705	20,580	125	273,694	7.52%	
City	200018	City Of Granville	0.003245%	3,002	3,415	(413)	39,685	8.61%	
City	200019	City Of Linton	0.023617%	21,848	19,847	2,001	288,807	6.87%	
City	200020	City Of Finley	0.009704%	8,977	6,394	2,583	118,668	5.39%	
City	200021	City Of Wilton	0.012912%	11,945	11,788	157	157,903	7.47%	
City	200022	City Of Ray	0.020019%	18,520	23,295	(4,775)	244,812	9.52%	
City	200025	City Of Medora	0.031554%	29,191	29,422	(231)	385,864	7.62%	
City	200026	City Of Velva	0.016663%	15,415	15,539	(124)	203,771	7.63%	
City	200028	City Of Thompson	0.012889%	11,924	11,222	702	157,613	7.12%	
City	200029	City Of Williston	1.068114%	988,123	991,887	(3,764)	13,061,646	7.59%	
City	200030	City Of Bowman	0.050700%	46,903	53,512	(6,609)	619,993	8.63%	
City	200031	City Of Tioga	0.099023%	91,607	86,318	5,289	1,210,927	7.13%	
City	200033	City Of Rhame	0.004420%	4,089	4,244	(155)	54,053	7.85%	
City	200035	City Of Fargo	3.586196%	3,317,627	3,110,404	207,223	43,854,528	7.09%	
City	200036	City Of Jamestown	0.479633%	443,713	440,011	3,702	5,865,285	7.50%	
City	200037	City Of Beach	0.022819%	21,110	18,459	2,651	279,046	6.62%	
City	200038	City Of Glenburn	0.005734%	5,305	14,163	(8,858)	70,118	20.20%	
City	200040	City Of Kulm	0.007467%	6,908	6,501	407	91,309	7.12%	
City	200041	City Of Harwood	0.012953%	11,983	9,055	2,928	158,401	5.72%	
City	200043	City Of Dickinson	0.502621%	464,980	442,719	22,261	6,146,406	7.20%	
City	200045	City Of Mapleton	0.016525%	15,287	13,369	1,918	202,085	6.62%	
City	200046	City Of Wahpeton	0.237197%	219,433	208,000	11,433	2,900,609	7.17%	
City	200047	City Of Bottineau	0.045243%	41,855	41,581	274	553,260	7.52%	
City	200049	City Of Elgin	0.005974%	5,527	5,424	103	73,055	7.42%	
City	200050	City Of Rugby	0.045794%	42,365	46,177	(3,812)	559,996	8.25%	
City	200051	City Of New Salem	0.013289%	12,294	11,660	634	162,504	7.18%	
City	200052	City Of Walhalla	0.028579%	26,439	23,484	2,955	349,482	6.72%	
City	200053	City Of Gwinner	0.014469%	13,385	12,573	812	176,933	7.11%	
City	200054	City Of Kenmare	0.012534%	11,595	15,683	(4,088)	153,277	10.23%	
City	200055	City Of Watford City	0.245857%	227,445	221,078	6,367	3,006,516	7.35%	
City	200057	City Of Cooperstown	0.011015%	10,190	14,499	(4,309)	134,696	10.76%	
City	200058	City Of New England	0.009051%	8,373	7,861	512	110,684	7.10%	
City	200059	City Of Carrington	0.060930%	56,367	54,416	1,951	745,094	7.30%	
City	200060	City Of Mott	0.007080%	6,550	9,089	(2,539)	86,580	10.50%	
City	200061	City Of Larimore	0.013283%	12,288	5,310	6,978	162,436	3.27%	
City	200062	City Of Sherwood	0.003021%	2,795	2,737	58	36,938	7.41%	
City	200063	City Of Lamoure	0.017792%	16,460	17,099	(639)	217,578	7.86%	
City	200064	City Of Michigan	0.005093%	4,712	3,450	1,262	62,283	5.54%	
City	200065	City Of Park River	0.031924%	29,533	38,547	(9,014)	390,384	9.87%	
City	200066	City Of Sawyer	0.005186%	4,798	4,052	746	63,417	6.39%	
City	200067	City Of Hutton	0.004187%	3,873	5,796	(1,923)	51,207	11.32%	
City	200069	City Of Northwood	0.025891%	23,952	22,552	1,400	316,617	7.12%	
City	200070	City Of Powers Lake	0.003599%	3,329	3,934	(605)	44,009	8.94%	
City	200072	City Of Towner	0.009948%	9,203	8,118	1,085	121,647	6.67%	
City	200073	City Of Pembina	0.008722%	8,069	6,842	1,227	106,663	6.41%	
City	200075	City Of Underwood	0.004534%	4,194	7,008	(2,814)	55,451	12.64%	
City	200076	City Of New Leipzig	0.000000%	-	-	-	-	0.00%	
City	200077	City Of Stanley	0.065938%	61,000	60,567	433	806,334	7.51%	
City	200080	City Of Crosby	0.015519%	14,357	15,221	(864)	189,774	8.02%	
City	200083	City Of Grafton	0.113903%	105,373	95,279	10,094	1,392,890	6.84%	
City	200084	City Of Emerald	0.008960%	8,289	7,801	488	109,566	7.12%	
City	200085	City Of Lincoln	0.025649%	23,728	25,558	(1,830)	313,651	8.15%	
City	200086	City Of Minto	0.008116%	7,508	7,750	(242)	99,245	7.81%	
City	200087	City Of Ashley	0.008075%	7,470	11,264	(3,794)	98,752	11.41%	
City	200088	City Of Neche	0.000000%	-	-	-	-	0.00%	
City	200089	City Of Surrey	0.018862%	17,449	18,039	(590)	230,654	7.82%	
City	200090	City Of Hankinson	0.018346%	16,972	15,974	998	224,350	7.12%	
City	200091	City Of New Rockford	0.017776%	16,445	17,349	(904)	217,382	7.98%	
City	200092	City Of Minot	0.912296%	843,975	749,389	94,586	11,156,202	6.72%	
City	200094	City Of West Fargo	1.046866%	968,467	838,324	130,143	12,801,811	6.55%	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200096	City Of Valley City	0.055259%	\$ 51,121	\$ 53,404	\$ (2,283)	\$ 675,750	7.90%	
City	200097	City Of Devils Lake	0.150864%	139,566	148,780	(9,214)	1,844,870	8.06%	
City	200098	City Of Oakes	0.035686%	33,013	32,592	421	436,394	7.47%	
City	200100	City Of Mohall	0.014449%	13,367	12,581	786	176,696	7.12%	
City	200101	City Of Lidgerwood	0.007399%	6,845	6,442	403	90,480	7.12%	
City	200102	City Of Mcclusky	0.002624%	2,427	2,725	(298)	32,084	8.49%	
City	200103	City Of Burlington	0.016440%	15,209	13,724	1,485	201,039	6.83%	
City	200104	City Of Lisbon	0.026361%	24,387	44,122	(19,735)	322,363	13.69%	
City	200110	City Of Halliday	0.012906%	11,939	11,815	124	157,822	7.49%	
City	200111	City Of Maddock	0.013682%	12,657	12,449	208	167,315	7.44%	
City	200114	City Of Regent	0.005194%	4,805	4,951	(146)	63,516	7.79%	
City	200115	City Of Lakota	0.024108%	22,303	19,989	2,314	294,804	6.78%	
City	200117	City Of Alexander	0.014775%	13,669	12,865	804	180,683	7.12%	
City	200118	City Of Berthold	0.002068%	1,913	2,410	(497)	25,292	9.53%	
City	200119	City Of Carson	0.008989%	8,316	6,706	1,610	109,927	6.10%	
City	200120	City Of Dodge	0.007883%	7,293	7,387	(94)	96,396	7.66%	
City	200123	City Of Grenora	0.009432%	8,726	7,817	909	115,337	6.78%	
City	200124	City Of Kindred	0.015248%	14,106	14,039	67	186,464	7.53%	
City	200125	City Of Richardton	0.007722%	7,144	6,594	550	94,430	6.98%	
City	200128	City Of Rolette	0.006314%	5,841	3,685	2,156	77,216	4.77%	
County	300001	Adams County	0.051091%	47,265	46,604	661	624,774	7.46%	
County	300002	Barnes County	0.209275%	193,602	205,642	(12,040)	2,559,167	8.04%	
County	300003	Benson County	0.107327%	99,289	101,579	(2,290)	1,312,473	7.74%	
County	300004	Billings County	0.422897%	391,226	390,531	695	5,171,482	7.55%	
County	300005	Bottineau County	0.311853%	288,498	274,791	13,707	3,813,563	7.21%	
County	300006	Bowman County	0.094773%	87,675	88,532	(857)	1,158,951	7.64%	
County	300007	Burke County	0.138322%	127,963	128,611	(648)	1,691,502	7.60%	
County	300008	Burleigh County	1.623087%	1,501,535	1,352,492	149,043	19,848,252	6.81%	
County	300009	Cass County	1.471615%	1,361,406	1,379,282	(17,876)	17,995,943	7.66%	
County	300010	Cavalier County	0.282082%	260,957	252,077	8,880	3,449,496	7.31%	
County	300011	Dickey County	0.128152%	118,555	123,184	(4,629)	1,567,133	7.86%	
County	300012	Divide County	0.189794%	175,580	171,590	3,990	2,320,937	7.39%	
County	300013	Dunn County	0.382744%	354,080	316,801	37,279	4,680,462	6.77%	
County	300014	Eddy County	0.075507%	69,852	70,312	(460)	923,351	7.61%	
County	300015	Emmons County	0.208104%	192,519	201,691	(9,172)	2,544,846	7.93%	
County	300016	Foster County	0.086149%	79,697	77,954	1,743	1,053,493	7.40%	
County	300017	Golden Valley County	0.093847%	86,819	76,893	9,926	1,147,627	6.70%	
County	300018	Grand Forks County	1.356396%	1,254,816	1,227,164	27,652	16,586,965	7.40%	
County	300019	Grant County	0.093296%	86,309	81,073	5,236	1,140,890	7.11%	
County	300020	Griggs County	0.052168%	48,261	50,445	(2,184)	637,950	7.91%	
County	300021	Hettinger County	0.088581%	81,947	84,823	(2,876)	1,083,228	7.83%	
County	300023	Lamoure County	0.164703%	152,368	157,734	(5,366)	2,014,102	7.83%	
County	300024	Logan County	0.050445%	46,667	44,347	2,320	616,876	7.19%	
County	300025	Mchenry County	0.104282%	96,472	101,274	(4,802)	1,275,236	7.94%	
County	300026	Mcintosh County	0.066493%	61,513	69,140	(7,627)	813,121	8.50%	
County	300027	Mckenzie County	0.748270%	692,232	668,856	23,376	9,150,378	7.31%	
County	300028	Mclean County	0.340421%	314,927	314,460	467	4,162,914	7.55%	
County	300029	Mercer County	0.300369%	277,874	285,637	(7,763)	3,673,125	7.78%	
County	300030	Morton County	0.580148%	536,701	540,875	(4,174)	7,094,459	7.62%	
County	300031	Mountrail County	0.672007%	621,681	603,014	18,667	8,217,771	7.34%	
County	300032	Nelson County	0.146420%	135,455	137,969	(2,514)	1,790,522	7.71%	
County	300033	Oliver County	0.074441%	68,866	69,657	(791)	910,316	7.65%	
County	300034	Pembina County	0.236491%	218,780	210,211	8,569	2,891,976	7.27%	
County	300035	Pierce County	0.167520%	154,974	161,252	(6,278)	2,048,550	7.87%	
County	300036	Ramsay County	0.444517%	411,227	381,996	29,231	5,435,872	7.03%	
County	300037	Ransom County	0.173997%	160,966	159,565	1,401	2,127,752	7.50%	
County	300038	Renville County	0.084878%	78,522	95,847	(17,325)	1,037,953	9.23%	
County	300039	Richland County	0.628094%	581,056	593,173	(12,117)	7,680,781	7.72%	
County	300040	Rolette County	0.094922%	87,813	90,392	(2,579)	1,160,774	7.79%	
County	300041	Sargent County	0.079750%	73,778	72,898	880	975,237	7.47%	
County	300042	Sheridan County	0.058073%	53,724	51,062	2,662	710,157	7.19%	
County	300044	Slope County	0.090860%	84,056	87,794	(3,738)	1,111,106	7.90%	
County	300045	Stark County	0.335408%	310,289	321,562	(11,273)	4,101,601	7.84%	
County	300046	Steele County	0.067152%	62,123	75,244	(13,121)	821,184	9.16%	

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2023

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
County	300047	Stutsman County	0.657350%	\$ 608,121	\$ 541,781	\$ 66,340	\$ 8,038,545	6.74%	
County	300048	Towner County	0.115160%	106,536	100,023	6,513	1,408,257	7.10%	
County	300049	Trails County	0.336831%	311,606	299,767	11,839	4,119,011	7.28%	
County	300050	Walsh County	0.181632%	168,030	185,898	(17,868)	2,221,124	8.37%	
County	300051	Ward County	0.837904%	775,154	800,630	(25,476)	10,246,476	7.81%	
County	300052	Wells County	0.162618%	150,440	145,077	5,363	1,988,605	7.30%	
County	300053	Williams County	1.107171%	1,024,255	1,031,422	(7,167)	13,539,268	7.62%	
School District	400002	Mcclusky Public Schools	0.020919%	19,352	19,488	(136)	255,811	7.62%	
School District	400003	Lake Region Special Education Unit	0.045016%	41,645	40,810	835	550,488	7.41%	
School District	400004	Lidgerwood Public School	0.033452%	30,947	36,421	(5,474)	409,073	8.90%	
School District	400006	Halliday Public School	0.000000%	-	5,002	(5,002)	-	0.00%	
School District	400007	Oliver-Mercer Special Education Unit	0.038264%	35,398	39,220	(3,822)	467,923	8.38%	
School District	400008	Underwood School District #8	0.049477%	45,772	46,000	(228)	605,040	7.60%	
School District	400010	New Town Public School District	0.201531%	186,438	177,367	9,071	2,464,462	7.20%	
School District	400011	Bottineau Public School	0.121115%	112,045	113,203	(1,158)	1,481,083	7.64%	
School District	400012	Peace Garden Special Services	0.041339%	38,243	33,174	5,069	505,522	6.56%	
School District	400014	Beulah Public School #27	0.100822%	93,271	87,002	6,269	1,232,924	7.06%	
School District	400016	Fargo Public Schools	0.096625%	89,389	90,441	(1,052)	1,181,597	7.65%	
School District	400017	Ellendale Public School District #40	0.040895%	37,832	37,047	785	500,095	7.41%	
School District	400018	Rural Cass Special Education Unit	0.024181%	22,370	12,878	9,492	295,704	4.36%	
School District	400019	Fargo Public Schools	2.333004%	2,158,286	2,202,490	(44,204)	28,529,622	7.72%	
School District	400020	Surrey Schools	0.058801%	54,397	51,370	3,027	719,058	7.14%	
School District	400021	Jamestown Public School District #1	0.264663%	244,842	240,243	4,599	3,236,490	7.42%	
School District	400023	Warwick Public School	0.054826%	50,720	58,442	(7,722)	670,456	8.72%	
School District	400024	Souris Valley Special Services	0.040008%	37,012	36,101	911	489,247	7.38%	
School District	400025	Rugby Public School District #5	0.077601%	71,789	71,186	603	948,957	7.50%	
School District	400026	Billings County School District	0.033098%	30,619	32,396	(1,777)	404,745	8.00%	
School District	400027	Belcourt School District #7	0.493238%	456,300	475,368	(19,068)	6,031,658	7.88%	
School District	400028	West Fargo Public School #6	1.737765%	1,607,624	1,677,263	(69,639)	21,250,610	7.89%	
School District	400029	Minot Public School District #1	1.579765%	1,461,457	1,399,843	61,614	19,318,476	7.25%	
School District	400030	Belfield Public School #13	0.026451%	24,470	30,931	(6,461)	323,462	9.56%	
School District	400031	Minto Public School District #20	0.045042%	41,669	39,963	1,706	550,811	7.26%	
School District	400033	Harvey Public School Dist #38	0.056563%	52,327	59,288	(6,961)	691,689	8.57%	
School District	400034	Oakes Public Schools	0.055365%	51,219	50,043	1,176	677,043	7.39%	
School District	400035	Larimore Public School District #44	0.049476%	45,771	46,241	(470)	605,027	7.64%	
School District	400036	Hazen Public School District #3	0.060554%	56,019	59,758	(3,739)	740,502	8.07%	
School District	400038	Park River Area School District	0.052347%	48,427	53,536	(5,109)	640,138	8.36%	
School District	400039	Hillsboro Public School	0.048657%	45,013	43,674	1,339	595,014	7.34%	
School District	400040	Lisbon Public School	0.076029%	70,335	68,565	1,770	929,742	7.37%	
School District	400042	Northern Cass School District #97	0.069653%	64,437	70,817	(6,380)	851,763	8.31%	
School District	400043	Mandaree Public School #36	0.097196%	89,917	86,638	3,279	1,188,585	7.29%	
School District	400044	Thompson Public School	0.046553%	43,067	42,335	732	569,285	7.44%	
School District	400045	Northern Plains Special Ed Unit	0.012945%	11,976	5,291	6,685	158,303	3.34%	
School District	400046	Bowman County School District #1	0.074184%	68,628	65,578	3,050	907,176	7.23%	
School District	400047	Apple Creek Elementary School	0.007717%	7,139	9,128	(1,989)	94,375	9.67%	
School District	400048	Burke Central School	0.010909%	10,092	9,979	113	133,408	7.48%	
School District	400049	Washburn Public School	0.048940%	45,275	41,714	3,561	598,472	6.97%	
School District	400050	Enderlin Area School District #24	0.044772%	41,419	38,025	3,394	547,508	6.95%	
School District	400051	Midkota School	0.029820%	27,587	30,293	(2,706)	364,655	8.31%	
School District	400052	Veiva Public School	0.042951%	39,734	43,073	(3,339)	525,232	8.20%	
School District	400053	Shenoy Valley Special Education Unit	0.061957%	57,317	70,577	(13,260)	757,652	9.32%	
School District	400054	Center Stanton Public School	0.019933%	18,440	19,207	(767)	243,760	7.88%	
School District	400055	Burleigh County Special Education Unit	0.005433%	5,026	4,731	295	66,441	7.12%	
School District	400056	New Rockford Sheyenne Public School	0.031090%	28,762	31,099	(2,337)	380,189	8.18%	
School District	400057	James River Multidistrict Special Education Unit	0.047515%	43,957	39,791	4,166	581,043	6.85%	
School District	400058	Newburg United Public School	0.028062%	25,960	25,957	3	343,163	7.56%	
School District	400059	Napoleon Public School District #2	0.026539%	24,552	28,924	(4,372)	324,533	8.91%	
School District	400060	Yellowstone School District # 14	0.025906%	23,966	22,587	1,379	316,798	7.13%	
School District	400061	Cavalier Public Schools	0.059854%	55,372	54,874	498	731,931	7.50%	
School District	400062	Richland School District # 44	0.038964%	36,046	36,421	(375)	476,479	7.64%	
School District	400063	Fort Totten School District # 30	0.031499%	29,140	32,684	(3,544)	385,191	8.49%	
School District	400064	Bismarck Public Schools	2.622454%	2,426,059	2,341,429	84,630	32,069,220	7.30%	
School District	400065	Solen Public School Dist #3	0.052889%	48,928	48,962	(34)	646,763	7.57%	
School District	400068	Lakota Public School District # 66	0.025100%	23,220	22,578	642	306,942	7.36%	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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, 2023

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
School District	400069	Stanley Community Public School District # 2	0.147089%	\$ 136,074	\$ 152,109	\$ (16,035)	\$ 1,798,703	8.46%	
School District	400070	Mandan Public School District #1	0.817379%	756,166	784,304	(28,138)	9,995,483	7.85%	
School District	400072	Killdeer Public School #16	0.106882%	98,878	96,438	2,440	1,307,028	7.38%	
School District	400073	Glenburn School District	0.031665%	29,294	34,087	(4,793)	387,226	8.80%	
School District	400074	New Public School #8	0.000000%	-	-	-	-	0.00%	
School District	400075	Williston Public School #1	0.000000%	-	2,827	(2,827)	-	0.00%	
School District	400076	Valley City Public School	0.098948%	91,538	107,899	(16,361)	1,210,003	8.92%	
School District	400077	Dickinson Public Schools	0.697664%	645,416	661,713	(16,297)	8,531,523	7.76%	
School District	400078	Drayton Public School #19	0.045428%	42,026	33,035	8,991	555,530	5.95%	
School District	400079	Mohall Lansford Sherwood School	0.046933%	43,418	44,619	(1,201)	573,933	7.77%	
School District	400080	Westhope Public School #17	0.030088%	27,835	27,982	(147)	367,940	7.61%	
School District	400081	Kindred Public School District #2	0.074291%	68,727	67,511	1,216	908,477	7.43%	
School District	400082	Grafton Public School District #3	0.114205%	105,652	114,388	(8,736)	1,396,576	8.19%	
School District	400083	Wilton Public School District	0.036253%	33,538	32,835	703	443,333	7.41%	
School District	400084	Sheyenne Valley Career And Tech Center	0.012362%	11,436	10,351	1,085	151,166	6.85%	
School District	400085	White Shield School Dist #85	0.106868%	98,865	83,529	15,336	1,306,858	6.39%	
School District	400086	Tgu School District #60	0.168716%	156,081	145,232	10,849	2,063,179	7.04%	
School District	400087	Turtle Lake Mercer School District #72	0.041505%	38,397	36,112	2,285	507,555	7.11%	
School District	400088	Lamoure School District #8	0.037116%	34,336	40,680	(6,344)	453,880	8.96%	
School District	400089	Divide County School Dist #1	0.077810%	71,983	69,690	2,293	951,517	7.32%	
School District	400090	Mott/Regent School Dist #1	0.039025%	36,102	33,791	2,311	477,231	7.08%	
School District	400091	United Public School District # 7	0.098218%	90,862	85,773	5,089	1,201,073	7.14%	
School District	400092	Kulm Public School District #7	0.022080%	20,426	24,983	(4,557)	270,013	9.25%	
School District	400093	Midway Public School District #128	0.030626%	28,332	29,425	(1,093)	374,521	7.86%	
School District	400094	Dunseith School District #1	0.189833%	175,616	145,178	30,438	2,321,408	6.25%	
School District	400095	Carrington School District #49	0.061575%	56,964	60,454	(3,490)	752,980	8.03%	
School District	400096	Glen Ullin Public School #48	0.028092%	25,988	27,160	(1,172)	343,530	7.91%	
School District	400099	Manvel Public School	0.028905%	26,740	24,927	1,813	353,466	7.05%	
School District	400100	Maple Valley School District	0.027132%	25,100	23,272	1,828	331,786	7.01%	
School District	400101	North Border School District # 100	0.059431%	54,980	52,055	2,925	726,768	7.16%	
School District	400102	Mckenzie Cty Public School #1	0.304660%	281,844	321,053	(39,209)	3,725,596	8.62%	
School District	400103	Devils Lake Public School	0.254486%	235,428	250,194	(14,766)	3,112,033	8.04%	
School District	400104	Mt Pleasant School Dist #4	0.045027%	41,655	36,130	5,525	550,617	6.56%	
School District	400105	Central Cass Public School District #7	0.119017%	110,104	123,030	(12,926)	1,455,424	8.45%	
School District	400106	Milnor Public School District #2	0.042302%	39,134	40,090	(956)	517,296	7.75%	
School District	400107	Mapleton Public School	0.029961%	27,717	26,552	1,165	366,390	7.25%	
School District	400108	Linton Public School District #36	0.039951%	36,959	35,040	1,919	488,551	7.17%	
School District	400109	Tioga Public School District #15	0.092335%	85,420	78,493	6,927	1,129,139	6.95%	
School District	400114	Zeeland Public Schools	0.006281%	5,811	6,717	(906)	76,812	8.74%	
School District	400117	Garrison Public School District #51	0.047109%	43,581	53,168	(9,587)	576,083	9.23%	
School District	400118	Kenmare Public School District #28	0.044366%	41,043	45,630	(4,587)	542,535	8.41%	
School District	400119	Lewis & Clark Public Schools	0.083807%	77,531	78,052	(521)	1,024,849	7.62%	
School District	400120	Sw Special Education Unit	0.006654%	6,156	6,551	(395)	81,367	8.05%	
School District	400121	North Valley Career & Technology Center	0.019903%	18,412	17,380	1,032	243,389	7.14%	
School District	400122	Dakota Prairie Public School	0.054007%	49,962	51,126	(1,164)	660,434	7.74%	
School District	400123	Beach Public School District #3	0.067830%	62,750	68,060	(5,310)	829,477	8.21%	
School District	400124	Rolette Public School	0.018820%	17,411	16,423	988	230,140	7.14%	
School District	400125	Drake Public School District	0.018967%	17,547	16,147	1,400	231,942	6.96%	
School District	400128	Sweet Briar School District # 17	0.000818%	757	682	75	10,000	6.82%	
School District	400137	New Salem Almont School District #49	0.053050%	49,077	46,889	2,188	648,730	7.23%	
School District	400138	Max Public School	0.032491%	30,058	31,014	(956)	397,321	7.81%	
School District	400139	East Central Special Education Unit	0.050629%	46,837	45,842	995	619,133	7.40%	
School District	400140	North Sargent School District #3	0.032483%	30,050	28,223	1,827	397,223	7.11%	
School District	400141	Wahpeton Public School District 37	0.152340%	140,931	146,508	(5,577)	1,862,927	7.86%	
School District	400142	Medina Public School District #3	0.039198%	36,262	36,638	(376)	479,338	7.64%	
School District	400143	Pingree-Buchanan School District	0.017764%	16,434	16,398	36	217,228	7.55%	
School District	400144	West River Student Services	0.016887%	15,622	16,727	(1,105)	206,508	8.10%	
School District	400145	Leeds Public School District 6	0.017803%	16,470	20,961	(4,491)	217,712	9.63%	
School District	400147	Sawyer Public School	0.021145%	19,561	19,958	(397)	258,570	7.72%	
School District	400148	Wilmac Multidistrict Special Education Unit	0.105595%	97,687	89,807	7,880	1,291,293	6.95%	
School District	400149	Great Northwest Education Cooperative	0.004666%	4,317	27,904	(23,587)	57,055	48.91%	
School District	400150	Anamoose Public School District #14	0.018010%	16,661	17,932	(1,271)	220,242	8.14%	
School District	400151	South Prairie School District #70	0.071381%	66,035	63,647	2,388	872,898	7.29%	
School District	400152	South East Education Cooperative	0.137818%	127,497	132,103	(4,606)	1,685,331	7.84%	

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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, 2023

Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
School District	400153	South Heart Public School District #9	0.036094%	\$ 33,391	\$ 38,999	\$ (5,608)	\$ 441,384	8.84%	
School District	400154	Sargent Central Public School District #6	0.025690%	23,766	23,029	737	314,154	7.33%	
School District	400155	Fairmount Public School	0.015895%	14,705	14,684	21	194,373	7.55%	
School District	400156	South Central Prairie Special Education Unit	0.015498%	14,337	13,428	909	189,519	7.09%	
School District	400157	Pembina Special Education Cooperative	0.006686%	6,185	5,518	667	81,766	6.75%	
School District	400158	Central Regional Education Association	0.071962%	66,573	69,538	(2,965)	879,998	7.90%	
School District	400159	Oberon Public School #16	0.025098%	23,218	22,338	880	306,917	7.28%	
School District	400160	Elgin/New Leipzig Public School	0.016060%	14,857	16,696	(1,839)	196,398	8.50%	
School District	400161	Williston Basin School District #7	0.858987%	794,658	782,914	11,744	10,504,301	7.45%	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	10,145	(10,145)	-	0.00%	
School District	400163	Nedrose Public School	0.067961%	62,871	66,384	(3,513)	831,081	7.99%	
Political Subdivision	500002	Cass County Water Resource District	0.019689%	18,214	17,143	1,071	240,772	7.12%	
Political Subdivision	500003	Walsh County Water Resource District	0.005623%	5,202	4,095	1,107	68,761	5.96%	
Political Subdivision	500005	Ramsay County Soil Conservation District	0.008066%	7,462	7,798	(336)	98,640	7.91%	
Political Subdivision	500006	James River Soil Conservation District	0.007200%	6,661	6,164	497	88,045	7.00%	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022977%	21,256	21,126	130	280,985	7.52%	
Political Subdivision	500008	Trall County Water Resource District	0.004097%	3,790	3,567	223	50,100	7.12%	
Political Subdivision	500009	Grafton Park District	0.012532%	11,593	14,521	(2,928)	153,245	9.48%	
Political Subdivision	500010	Cass County Soil Conservation District	0.020281%	18,762	17,658	1,104	248,010	7.12%	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015004%	13,880	13,468	412	183,474	7.34%	
Political Subdivision	500016	Greater Ramsey Water District	0.027328%	25,281	29,475	(4,194)	334,192	8.82%	
Political Subdivision	500017	Carnegie Regional Library	0.005899%	5,170	5,345	(175)	68,349	7.82%	
Political Subdivision	500018	Griggs County Public Library	0.002863%	2,649	2,634	15	35,012	7.52%	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.049905%	46,168	45,585	583	610,275	7.47%	
Political Subdivision	500022	Consolidated Waste Ltd	0.013400%	12,396	13,019	(623)	163,866	7.94%	
Political Subdivision	500023	Walsh County Housing Authority	0.002562%	2,370	2,231	139	31,332	7.12%	
Political Subdivision	500024	Williams County Soil Conservation District	0.022811%	21,103	19,339	1,764	278,952	6.93%	
Political Subdivision	500025	Bowman City Park Board	0.021995%	12,022	10,197	1,825	158,908	6.42%	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.027558%	67,124	76,001	(8,877)	887,293	8.57%	
Political Subdivision	500028	Williston Housing Authority	0.028798%	26,641	26,026	615	352,158	7.39%	
Political Subdivision	500030	Minot Rural Fire Department	0.000000%	-	21,320	(21,320)	-	0.00%	
Political Subdivision	500031	Central Plains Water District	0.024704%	22,854	21,030	1,824	302,094	6.96%	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010011%	9,261	7,452	1,809	122,422	6.09%	
Political Subdivision	500038	Jamestown Regional Airport	0.022196%	20,534	19,326	1,208	271,433	7.12%	
Political Subdivision	500040	Fargo Park District	0.470621%	435,376	404,466	30,910	5,755,091	7.03%	
Political Subdivision	500045	Dunseith Community Nursing Home	0.104618%	96,783	102,249	(5,466)	1,279,398	7.99%	
Political Subdivision	500047	Mercer County Soil Conservation District	0.008086%	7,480	9,133	(1,653)	98,883	9.24%	
Political Subdivision	500049	West Fargo Park District	0.134349%	124,288	118,929	5,359	1,642,918	7.24%	
Political Subdivision	500053	Stutsman County Housing Authority	0.008246%	35,382	33,874	1,508	467,699	7.24%	
Political Subdivision	500054	Grand Forks County Water Resource District	0.009450%	8,742	8,193	549	115,559	7.09%	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012373%	11,446	10,773	673	151,307	7.12%	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004585%	4,242	3,992	250	56,066	7.12%	
Political Subdivision	500057	Barnes County Soil Conservation District	0.006212%	5,747	5,409	338	75,968	7.12%	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,908	(3,908)	-	0.00%	
Political Subdivision	500061	Ward County Water Resource District	0.003424%	3,168	2,762	406	41,868	6.60%	
Political Subdivision	500063	Southwest Water Authority	0.254040%	235,015	221,895	13,120	3,106,585	7.14%	
Political Subdivision	500068	Burleigh County Council On Aging	0.086232%	79,774	84,024	(4,250)	1,054,500	7.97%	
Political Subdivision	500072	Watford City Park District	0.119719%	110,753	109,441	1,312	1,464,009	7.48%	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.012705%	11,754	11,916	(162)	155,369	7.67%	
Political Subdivision	500081	Ramsay County Housing Authority	0.019098%	17,584	17,144	440	232,445	7.38%	
Political Subdivision	500082	Grand Forks Public Library	0.084666%	78,325	80,587	(2,262)	1,035,354	7.78%	
Political Subdivision	500084	Rollette County Soil Conservation District	0.003518%	3,255	3,047	208	43,024	7.08%	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.080155%	74,152	71,866	2,286	980,187	7.33%	
Political Subdivision	500091	Ramsay County Water Resource District	0.002881%	2,665	2,509	156	35,232	7.12%	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.021375%	19,774	18,611	1,163	261,387	7.12%	
Political Subdivision	500108	North Dakota Firefighters Association	0.016874%	15,610	14,692	918	206,346	7.12%	
Political Subdivision	500109	James River Valley Library System	0.034138%	31,581	31,156	425	417,465	7.46%	
Political Subdivision	500110	Grand Forks Park District	0.210247%	194,502	169,574	24,928	2,571,050	6.60%	
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500112	Foster County Soil Conservation District	0.007850%	7,262	7,900	(638)	95,991	8.23%	
School District	500113	Lonetree Special Education Unit	0.001813%	1,677	1,579	98	22,176	7.12%	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500115	Agassiz Water Users District	0.016320%	15,098	15,320	(222)	199,572	7.68%	
Political Subdivision	500116	Western Area Water Supply Authority	0.074449%	68,874	68,571	303	910,411	7.53%	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013910%	12,868	13,421	(553)	170,101	7.89%	
Political Subdivision	500121	Devils Lake Park Board	0.029860%	27,624	27,720	(96)	365,147	7.59%	
Political Subdivision	500122	North Central Soil Conservation District	0.003632%	3,360	4,517	(1,157)	44,420	10.17%	
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	426	(426)	-	0.00%	
Political Subdivision	500125	Wahpeton Park Board	0.049046%	45,373	44,731	642	599,768	7.46%	
Political Subdivision	500126	City Of Bottineau Park Board	0.012517%	11,580	11,839	(259)	153,072	7.73%	
Political Subdivision	500128	Logan County Soil Conservation District	0.006138%	5,678	5,897	(219)	75,062	7.86%	
Political Subdivision	500129	Park District - City of New Rockford	0.004300%	3,978	3,983	(5)	52,578	7.58%	
Political Subdivision	500130	Trall County Job Development Authority	0.009895%	9,154	8,547	607	121,007	7.06%	
Political Subdivision	500131	Minot Park District	0.187632%	173,580	166,266	7,314	2,294,493	7.25%	
Political Subdivision	500132	Valley City Park District	0.049744%	46,019	44,754	1,265	608,299	7.36%	
Political Subdivision	500136	Tioga Park District	0.006111%	5,653	5,831	(178)	74,726	7.80%	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.100097%	92,601	98,657	(6,056)	1,224,054	8.06%	
Political Subdivision	500140	Eddy County Soil Conservation District	0.003389%	3,135	2,984	151	41,440	7.20%	
Political Subdivision	500141	Kindred Park District	0.005239%	4,847	4,558	289	64,065	7.11%	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.003742%	3,462	3,258	204	45,760	7.12%	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	3,023	(3,023)	-	0.00%	
Total Main System			99.999994%	\$ 92,511,021	\$ 90,936,712	\$ 1,574,309	\$ 1,222,870,515	7.44%	

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2023

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%	\$ 1,558,939	\$ 1,558,939	\$ -	\$ 8,954,748	17.41%
		Total Judges System	100.000000%	\$ 1,558,939	\$ 1,558,939	\$ -	\$ 8,954,748	17.41%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2023

Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200010	City Of Cavalier	0.239905%	\$ 15,973	\$ 16,178	\$ (205)	\$ 171,664	9.42%	
City	200014	City of Grand Forks	16.232368%	1,080,764	1,000,486	80,278	11,615,084	8.61%	
City	200015	City Of Killdeer	0.469078%	31,232	6,638	24,594	335,649	1.98%	
City	200016	City Of Ellendale	0.158827%	10,575	11,170	(595)	113,649	9.83%	
City	200028	City Of Thompson	0.088090%	5,865	6,184	(319)	63,033	9.81%	
City	200029	City Of Williston	15.370225%	1,023,362	1,071,755	(48,393)	10,998,177	9.74%	
City	200030	City Of Bowman	0.249170%	16,590	23,230	(6,640)	178,294	13.03%	
City	200055	City of Watford City	2.687407%	178,930	193,284	(14,354)	1,922,976	10.05%	
City	200070	City Of Powers Lake	0.144974%	9,652	6,671	2,981	103,736	6.43%	
City	200083	City of Grafton	0.642323%	42,766	38,289	4,477	459,615	8.33%	
City	200085	City of Lincoln	0.619619%	41,255	43,495	(2,240)	443,369	9.81%	
City	200089	City of Surrey	0.207583%	13,821	12,362	1,459	148,536	8.32%	
City	200094	City of West Fargo	7.787440%	518,494	444,406	74,088	5,572,309	7.98%	
City	200098	City Of Oakes	0.287636%	19,151	16,631	2,520	205,818	8.08%	
City	200103	City Of Burlington	0.264174%	17,589	16,855	734	189,030	8.92%	
County	300001	Adams County	0.400694%	26,679	26,954	(275)	286,717	9.40%	
County	300003	Benson County	0.270967%	18,041	26,578	(8,537)	193,891	13.71%	
County	300004	Billings County	0.911072%	60,660	51,041	9,619	651,918	7.83%	
County	300006	Bowman County	0.219759%	14,632	17,320	(2,688)	157,249	11.01%	
County	300009	Cass County	13.321180%	886,935	903,458	(16,523)	9,531,981	9.48%	
County	300013	Dunn County	2.180227%	145,161	133,230	11,931	1,560,063	8.54%	
County	300016	Foster County	0.265345%	17,667	18,626	(959)	189,868	9.81%	
County	300020	Griggs County	0.161059%	10,723	10,989	(266)	115,246	9.54%	
County	300027	Mckenzie County	5.735566%	381,879	388,031	(6,152)	4,104,089	9.45%	
County	300028	Mclean County	1.799902%	119,839	125,023	(5,184)	1,287,921	9.71%	
County	300038	Renville County	0.490738%	32,674	6,578	26,096	351,148	1.87%	
County	300044	Slope County	0.090685%	6,038	6,350	(312)	64,890	9.79%	
County	300045	Stark County	2.805982%	186,825	196,806	(9,981)	2,007,823	9.80%	
County	300048	Towner County	0.376627%	25,076	26,234	(1,158)	269,496	9.73%	
County	300050	Walsh County	1.245122%	82,901	86,788	(3,887)	890,948	9.74%	
County	300051	Ward County	5.713666%	380,421	421,662	(41,241)	4,088,418	10.31%	
County	300052	Wells County	0.238291%	15,866	19,358	(3,492)	170,509	11.35%	
County	300053	Williams County	8.604053%	572,865	605,104	(32,239)	6,156,637	9.83%	
Political Subdivision	500030	Minot Rural Fire Department	0.400515%	26,667	-	26,667	286,589	0.00%	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.249150%	83,169	87,685	(4,516)	893,830	9.81%	
State	012500	Attorney General's Office	6.803585%	452,988	482,017	(29,029)	4,868,311	9.90%	
State of ND	054000	Adjutant General ND National Guard	1.266995%	84,358	88,245	(3,887)	906,599	9.73%	
Total Public Safety with Prior Main System Service System			99.999999%	\$ 6,658,083	\$ 6,635,711	\$ 22,372	\$ 71,555,080	9.27%	

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2023

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200007	City of Beulah	2.209768%	\$ 26,634	\$ 30,124	\$ (3,490)	\$ 329,162	9.15%	
City	200027	City of Mandan	19.554557%	235,684	249,754	(14,070)	2,912,802	8.57%	
City	200043	City of Dickinson	28.397355%	342,263	326,504	15,759	4,230,005	7.72%	
City	200096	City Of Valley City	5.092855%	61,382	65,186	(3,804)	758,620	8.59%	
City	200097	City Of Devils Lake	8.469847%	102,084	110,672	(8,588)	1,261,649	8.77%	
City	200118	City of Berthold	0.241303%	2,908	3,289	(381)	35,944	9.15%	
City	200126	City of Garrison	0.794031%	9,570	9,369	201	118,277	7.92%	
City	200128	City of Rolette	0.597505%	7,202	5,045	2,157	89,003	5.67%	
County	300002	Barnes County	7.082527%	85,363	90,309	(4,946)	1,054,997	8.56%	
County	300030	Morton County	15.240124%	183,684	155,941	27,743	2,270,134	6.87%	
County	300040	Rolette County	6.401770%	77,158	73,648	3,510	953,593	7.72%	
County	300041	Sargent County	2.199369%	26,508	25,812	696	327,613	7.88%	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	3.718988%	44,824	59,468	(14,644)	553,972	10.73%	
Total Public Safety without Prior Main System Service System			99.999999%	\$ 1,205,264	\$ 1,205,121	\$ 143	\$ 14,895,771	8.09%	

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Schedule of Pension Amounts by Employer*

Main System

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		Net Amortization of Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer 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 Pension Expense	Total Employer Expense	Contributions	Share of	
																Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments
State of ND	010100	Governor's Office	0.111526%	\$ 70,007	\$ 1,185,812	\$ 56,425	\$ 41,385	\$ 1,353,629	\$ 11,860	\$ 1,632,286	\$ 152,680	\$ 1,796,526	\$ 176,540	\$ (8,917)	\$ 167,623	
State of ND	010800	Secretary Of State	0.136707%	85,813	1,453,552	69,165	98,123	1,706,653	14,538	2,000,833	69,945	2,085,316	216,399	(28,404)	187,995	
State	011000	Office Of Management & Budget	0.273873%	171,912	2,911,985	138,563	80,505	3,302,965	29,124	4,008,385	254,974	4,292,483	433,527	(53,629)	379,898	
State	011200	Information Technology Dept	0.3036713%	1,906,172	32,288,183	1,536,390	5,741,472	41,472,217	322,990	44,445,104	38,265	44,806,299	4,806,949	2,666,114	7,473,063	
State	011700	State Auditor's Office	0.321791%	201,954	3,420,840	162,776	132,732	3,918,302	34,213	4,708,831	261,779	5,004,823	509,281	(110,346)	398,935	
State	011800	Central Services	0.118555%	74,417	1,260,549	59,982	189,089	1,584,037	12,607	1,735,162	162,337	1,910,106	187,666	(18,611)	169,055	
State of ND	012000	State Treasurer's Office	0.041490%	26,045	441,147	20,991	13,077	501,260	4,412	607,245	15,701	627,358	65,676	12,432	78,108	
State	012500	Attorney General's Office	0.956173%	600,198	10,166,614	483,765	173,157	11,423,734	101,681	13,994,476	1,734,411	15,830,568	1,513,568	(536,404)	977,164	
State of ND	012700	Tax Department	0.519286%	325,961	5,521,365	262,727	99,224	6,209,277	55,222	7,600,231	845,496	8,500,949	822,001	(414,044)	407,957	
State of ND	013000	Facility Management	0.134309%	84,307	1,428,055	67,952	10,342	1,590,656	14,283	1,965,736	324,628	2,304,647	212,604	(166,662)	45,942	
State of ND	014000	Office Of Administrative Hearings	0.038967%	24,460	414,321	19,715	97,012	555,508	4,144	570,318	76,832	651,294	61,683	(6,373)	55,310	
State	016000	Legislative Council	0.297116%	186,502	3,159,118	150,322	381,519	3,877,461	31,596	4,348,567	8,244	4,388,407	470,318	133,227	603,545	
State of ND	018000	ND Supreme Court	1.651272%	1,036,518	17,557,330	835,442	457,670	19,886,960	175,599	24,167,893	1,164,509	25,508,001	2,613,871	(349,822)	2,264,049	
State of ND	018800	Commission On Legal Counsel For Indigents	0.207371%	130,168	2,204,895	104,917	23,854	2,463,834	22,052	3,035,066	202,740	3,259,858	328,257	(87,754)	240,503	
State	019000	Retirement & Investment Office	0.214521%	134,658	2,280,918	108,534	1,152,701	3,676,811	22,813	3,139,713	25,856	3,188,382	339,575	310,566	650,141	
State	019200	ND Public Employees Retirement System	0.163770%	102,800	1,741,302	82,858	94,900	2,021,860	17,416	2,396,925	272,036	2,686,377	259,238	(51,606)	207,632	
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	4,841	4,841	-	-	-	-	-	1,401	-	
State of ND	021000	Public Instruction	0.397949%	249,797	4,231,236	201,338	415,647	5,098,018	42,319	5,824,352	756,830	6,623,501	629,931	(238,105)	391,826	
State	020200	Education Standards & Practice	0.044684%	28,049	475,108	22,607	4,390	530,154	4,752	653,992	25,570	684,314	70,732	4,171	74,903	
State	021500	ND University System Office	0.089978%	56,480	956,701	45,523	79,898	1,138,602	9,568	1,316,911	164,611	1,491,090	142,430	(19,051)	123,379	
State of ND	022300	ND Youth Correctional Center	0.202815%	127,308	2,156,453	102,612	-	2,386,373	21,568	2,968,385	1,109,671	4,099,624	321,045	(481,582)	(160,537)	
State of ND	022400	Juvenile Services - DOCR	0.153615%	96,427	1,633,328	77,720	414,076	2,221,551	16,336	2,248,298	363,421	2,628,055	243,164	(6,989)	236,175	
State	022600	Land Department	0.174108%	109,290	1,851,222	88,088	137,143	2,185,743	18,515	2,548,232	127,904	2,694,651	259,238	(2,799)	272,805	
State	022700	Bismarck State College	0.445320%	279,530	4,734,914	225,305	352,738	5,592,487	47,356	6,517,670	173,032	6,738,058	704,917	54,902	759,819	
State	022800	Lake Region State College	0.191539%	120,231	2,036,559	96,907	339,097	2,592,794	20,669	2,803,350	94,673	2,918,392	303,196	10,182	403,378	
State	022900	Williston State College	0.085776%	53,844	912,023	43,397	133,700	1,142,964	9,122	1,255,411	305,179	1,569,712	135,777	(111,541)	24,236	
State	023000	University Of North Dakota	3.574777%	2,243,930	38,009,207	1,809,617	2,257,237	44,318,981	301,148	52,320,168	565,971	53,862,287	5,656,673	(58,673)	5,608,000	
State	023500	North Dakota State University	2.819076%	1,769,561	29,974,133	1,416,279	4,050,975	33,620,948	299,786	41,259,785	996,668	42,556,239	4,462,440	(838,181)	3,624,259	
State	023800	ND St College Of Science	0.459380%	288,356	4,884,408	232,418	381,217	5,786,399	48,851	6,723,451	371,843	7,144,145	727,174	(132,327)	594,847	
State	023900	Dickinson State University	0.178293%	111,916	1,895,720	90,205	827	2,098,668	18,960	2,609,483	352,706	2,981,149	280,368	(230,236)	51,992	
State	024000	Mayville State University	0.223812%	140,490	2,379,706	113,235	5,479	2,638,910	23,801	3,275,696	808,664	4,108,161	354,281	(275,430)	78,851	
State	024100	Minot State University	0.460568%	289,104	4,897,040	233,019	22,712	5,441,875	48,978	6,740,839	170,910	6,960,727	729,052	(129,912)	599,140	
State	024200	Valley City State University	0.185632%	116,523	1,973,753	93,918	122,767	2,306,961	19,740	2,716,896	78,396	2,815,032	293,844	25,176	319,020	
State of ND	025000	ND State Library	0.101288%	63,580	1,076,956	51,246	71,838	1,263,620	10,771	1,482,444	105,817	1,599,032	160,332	(57,079)	101,243	
State of ND	025200	SCHOOL FOR THE DEAF	0.096898%	60,824	1,030,279	49,024	2,606	1,142,733	10,304	1,148,192	374,071	1,802,567	153,383	(120,211)	33,172	
State of ND	025300	School For The Blind	0.07948%	47,044	796,893	37,919	149,165	1,031,021	9,790	1,096,933	37,469	1,142,372	118,639	40,294	158,933	
State	026100	ND Board Of Nursing	0.069151%	43,407	735,256	34,986	155,733	967,382	7,354	1,012,089	51,105	1,070,548	109,462	29,099	138,561	
State of ND	027000	Career & Technical Education	0.182236%	114,390	1,937,644	92,200	231,573	2,375,807	19,379	2,667,192	105,116	2,791,687	288,470	92,005	380,495	
State of ND	030100	ND Department Of Health	1.179094%	740,128	12,536,846	596,549	1,624,789	15,498,312	125,387	17,257,131	3,504,569	20,887,001	1,866,440	(1,772,271)	94,168	
State of ND	030300	Mental Health	0.810239%	508,593	8,614,955	409,931	2,218,687	11,752,166	86,162	11,858,597	171,208	12,115,967	1,282,564	2,177,519	3,460,083	
State of ND	031000	Life Skills and Transition Center	0.974956%	611,990	10,366,326	493,268	-	11,471,584	103,679	14,269,383	1,331,873	15,704,935	1,543,301	(769,795)	773,506	
State of ND	031200	North Dakota State Hospital	1.261004%	791,544	13,407,763	637,990	-	14,837,297	134,097	18,455,960	3,260,871	21,850,928	1,996,099	(1,525,465)	470,634	
State of ND	031300	ND Veterans Home	0.394787%	247,811	4,197,616	199,738	-	4,645,165	41,982	5,778,073	368,297	6,188,352	624,927	(232,271)	392,656	
State of ND	031600	Indian Affairs Commission	0.023774%	14,922	252,780	12,028	179,662	459,392	2,528	347,954	102,538	453,020	37,635	6,843	44,478	
State of ND	032100	Veterans Affairs Department	0.042208%	26,494	448,781	21,355	52,407	549,037	617,753	3,969	617,753	626,210	66,813	23,688	90,501	
State of ND	032500	Department Of Human Services	7.443071%	4,672,084	79,139,265	3,765,736	3,561,963	91,139,048	791,510	108,936,228	5,276	109,733,014	11,781,967	2,300,454	14,082,421	
State of ND	036000	Protection & Advocacy Project	0.153716%	96,489	1,634,402	77,771	6,995	1,815,657	16,346	2,249,776	132,544	2,398,666	243,233	(51,224)	192,099	
State	038000	Job Service North Dakota	0.725862%	455,631	7,717,807	367,242	401,540	8,942,220	77,190	10,623,662	1,867,514	12,568,366	1,148,998	(456,505)	692,493	
State	040300	Insurance Department	0.189752%	124,759	2,113,252	100,556	143,528	2,482,095	21,136	2,908,919	142,834	3,072,889	314,614	(121,564)	193,050	
State of ND	040500	Industrial Commission	0.605467%	380,058	6,437,694	306,329	42,582	7,166,663	64,386	8,861,570	447,617	9,373,573	259,907	(259,907)	698,424	
State of ND	040600	ND Department Of Labor	0.052689%	33,073	560,222	26,657	41,641	661,953	5,603	771,152	128,705	905,460	83,405	(46,320)	37,083	
State of ND	040800	Public Service Commission	0.242557%	152,254	2,579,014	122,719	51,575	2,905,562	25,794	3,550,042	296,822	3,872,662	383,955	(127,382)	256,573	
State of ND	041200	Aeronautics Commission	0.042201%	26,492	448,707	21,351	51,263	547,813	4,488	617,651	20,892	643,031	66,799	15,784	82,583	
State of ND	041300	Department Of Financial Institutions	0.193675%	121,572	2,059,271	97,988	61,926	2,340,575	2,096	2,834,613	125,974	2,981,183	305,576	(56,696)	249,880	
State of ND	041400	ND Securities Department	0.047855%	30,038	508,824	24,212	12,363	575,437	5,089	700,402	197,057	902,548	75,750	(58,881)	16,869	
State	042600	State Board Of Law Examiners	0.030232%	18,976	321,445	15,296	-	355,717	3,215	442,473	28,633	474,321	47,856	(22,136)	25,720	
State	0															

Schedule of Pension Amounts by Employer*

Main System (Continued)

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
		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 Total Deferred Outflows of Resources		Differences between Expected and Actual Experience		Changes in Proportion and Differences between Employer Contributions and Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Total Employer Expense		
Employer Type	Employer ID	Employer	Proportionate Share													
State of ND	050400	Highway Patrol	0.159293%	\$ 99,990	\$ 1,693,700	\$ 80,592	\$ 85,826	\$ 1,960,108	\$ 16,940	\$ 2,331,400	\$ -	\$ 144,622	\$ 2,492,962	\$ 252,153	\$ (52,767)	\$ 199,386
State of ND	051600	Hart River Correctional Center	0.095213%	59,765	1,012,363	48,172	1,011,744	2,222,044	10,125	1,393,530	-	-	150,718	402,366	553,084	
State of ND	051700	Department Of Corrections Transitional Services	0.212101%	133,136	2,255,187	107,310	395,388	2,891,471	22,555	3,104,294	-	270,558	3,397,407	335,746	78,066	413,812
State of ND	051800	James River Correctional Ctr	0.655145%	411,240	6,965,901	331,463	490,671	8,199,275	69,669	9,588,653	-	2,629,901	12,288,223	1,037,058	(559,514)	477,504
State of ND	051900	State Penitentiary	0.901443%	565,844	9,584,691	456,075	434,074	11,040,684	95,861	13,193,452	-	2,471,546	15,760,859	1,426,934	(586,807)	840,247
State	052000	Rough Rider Industries	0.129229%	81,119	1,374,041	65,382	52,872	1,573,414	13,742	1,891,386	-	143,091	2,048,219	204,561	(9,902)	194,659
State of ND	053000	Department Of Corrections And Rehabilitation	0.701818%	440,538	7,462,157	355,077	268,329	8,526,101	74,633	10,271,756	-	493,554	10,839,943	1,110,939	24,288	1,135,227
State of ND	054000	Adjutant General ND National Guard	0.888448%	557,687	9,446,520	449,500	57,188	10,510,895	94,479	13,003,258	-	1,053,628	14,151,365	1,406,362	(483,649)	922,713
State of ND	060100	Department Of Commerce	0.383156%	240,511	4,073,948	193,853	818,708	5,327,020	40,746	5,607,842	-	11,618	5,660,206	606,515	209,073	815,588
State of ND	060200	Dept Of Agriculture	0.395511%	248,266	4,205,314	200,104	441,789	5,095,473	42,059	5,788,669	-	334,081	6,164,809	626,071	89,018	715,089
State of ND	060700	Milk Marketing Board	0.008915%	5,596	94,790	4,510	60,182	165,078	948	130,479	-	51,032	182,459	14,112	(24,189)	10,077
State of ND	060800	ND Oilseed Council	0.003009%	1,888	31,994	1,522	133	35,537	320	44,039	-	1,364	45,723	4,764	(2,262)	4,538
State	061100	ND Soybean Council	0.028044%	17,603	298,181	14,189	34,208	364,181	2,982	410,450	-	163,128	576,560	44,391	(36,752)	8,639
State of ND	061400	ND Corn Utilization Council	0.020479%	12,849	217,650	10,357	110,251	351,107	2,177	299,597	-	4,930	306,704	32,402	16,890	49,292
State of ND	061500	State Seed Department	0.127938%	80,308	1,360,315	64,729	10,098	1,515,450	13,605	1,872,491	-	126,607	2,012,703	202,518	(92,330)	143,380
State	062400	Beef Commission	0.010002%	6,200	106,347	5,060	46,910	164,597	1,064	146,389	-	218,741	366,194	15,893	(44,428)	(28,595)
State of ND	062500	ND Wheat Commission	0.041794%	26,234	444,379	21,145	3,614	495,372	4,444	611,694	-	7,987	624,125	66,158	(14,124)	62,034
State of ND	062600	ND Barley Council	0.012512%	7,855	133,035	6,330	2,703	149,923	1,331	183,125	-	16,557	201,013	19,806	(2,688)	17,118
State	065600	State Fair Association	0.098868%	61,947	1,049,311	49,930	166,348	1,327,536	10,495	1,444,390	-	50,264	1,505,149	156,219	17,113	173,332
State of ND	067000	Racing Commission	0.011573%	7,265	123,051	5,855	850	137,021	1,231	169,382	-	8,837	179,450	18,320	(4,562)	13,758
State of ND	070100	Historical Society	0.396499%	248,887	4,215,819	200,604	516,236	5,181,546	42,164	5,803,130	-	107,324	5,952,618	627,635	108,652	736,287
State of ND	070900	ND Council On The Arts	0.027615%	17,335	293,620	13,971	11,924	336,850	2,937	404,171	-	54,802	461,910	47,713	(11,860)	31,853
State of ND	072000	Game & Fish Department	1.003135%	628,535	10,646,591	506,604	344,960	12,126,690	106,482	14,655,171	-	514,258	15,275,911	1,588,025	(48,514)	1,539,511
State of ND	075000	Parks & Recreation Department	0.340512%	213,743	3,620,531	172,778	573,118	4,983,700	36,211	4,983,700	-	301,129	5,321,048	599,012	47,530	586,542
State of ND	077000	Water Commission	0.544319%	341,675	5,787,531	275,392	600,848	7,005,446	57,884	7,966,612	-	45,107	8,477,603	861,627	(39,195)	762,432
State	080100	Department Of Transportation	5.236658%	3,287,098	55,979,398	2,649,407	1,231,821	62,847,684	556,676	76,643,333	-	2,039,150	79,239,359	8,289,338	(1,599,254)	6,689,384
State	090000	ND State Board Of Accountancy	0.010467%	6,568	111,292	5,296	16,462	139,618	1,113	153,194	-	11,273	165,580	16,569	(34,325)	(17,756)
State	090100	Board Of Medical Examiners	0.028043%	17,603	298,170	14,188	28,287	358,248	2,982	410,435	-	39,384	452,801	44,392	(7,663)	36,729
State	090200	Board Of Pharmacy	0.023602%	14,816	250,951	11,941	5,454	283,162	2,510	345,437	-	14,613	362,560	37,359	(6,921)	36,727
State	090600	Real Estate Commission	0.020708%	12,999	220,180	10,477	49,447	293,103	2,202	303,081	-	10,809	316,922	32,778	32,858	65,636
State	090900	Electrical Board	0.164163%	103,046	1,745,481	83,056	389,006	2,320,589	17,457	2,402,677	-	112,700	2,532,834	259,861	91,472	351,333
State	095011	ND System Information Technology Services	0.196865%	123,573	2,093,189	99,602	103,042	2,419,406	20,935	2,881,301	-	119,846	3,022,082	311,626	20,661	332,287
State	095031	North Dakota State Board of Dental Examiners	0.009438%	5,925	100,351	4,775	153,611	264,662	1,004	138,134	-	139,138	14,939	1,004	44,468	59,407
District Health Unit	100002	McIntosh District Health Unit	0.011125%	6,983	118,288	5,629	23,626	154,526	1,283	162,825	-	12,487	176,495	17,610	12,408	30,018
District Health Unit	100003	Wells County Dist Health Unit	0.021977%	13,795	233,673	11,119	64,123	322,710	2,337	321,654	-	73,855	397,846	34,788	3,153	37,941
District Health Unit	100004	Central Valley Health Unit	0.107775%	67,652	1,145,929	54,528	143,299	1,411,408	11,461	1,577,387	-	26,582	1,615,430	170,601	17,820	188,421
District Health Unit	100005	Dickey County Health District	0.019227%	12,068	204,433	9,728	48,837	275,066	2,045	281,405	-	98,992	382,442	30,437	(5,447)	24,990
District Health Unit	100006	Emmons County Public Health	0.015883%	9,969	168,878	8,036	64,564	251,447	232,462	-	-	80,831	314,982	25,143	(5,362)	19,781
District Health Unit	100007	Rolette County Public Health	0.062693%	39,353	666,590	31,719	214,024	951,686	6,667	917,570	-	-	924,237	99,239	83,284	182,523
District Health Unit	100008	Towner County Public Health Unit	0.015244%	9,568	162,083	7,713	74,192	253,556	1,621	223,110	-	21,306	246,037	24,131	1,624	46,375
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018028%	11,316	191,685	9,121	37,222	249,344	1,917	263,856	-	7	265,780	28,538	15,488	44,026
District Health Unit	100010	First District Health Unit	0.201874%	126,719	2,146,447	102,136	58,732	2,434,034	21,468	2,954,612	-	80,042	3,056,123	319,557	(60,711)	258,846
District Health Unit	100011	Lake Region District Health Unit	0.088876%	55,787	944,984	44,966	131,356	1,177,093	9,451	1,300,782	-	205,830	1,516,063	140,685	11,101	151,786
District Health Unit	100012	Garrison Diversion Conservancy District	0.180254%	113,148	1,916,570	91,197	39,076	2,159,991	19,169	2,638,184	-	104,049	2,761,402	285,332	6,854	292,186
District Health Unit	100013	Upper Missouri Health Unit	0.124618%	78,224	1,325,014	63,049	172,009	1,638,296	13,252	1,823,900	-	125,854	1,965,006	199,263	53,297	286,560
District Health Unit	100014	Kidder County District Health Unit	0.008405%	5,277	89,367	4,252	30,555	129,451	894	123,015	-	8,240	132,149	13,306	10,921	24,227
District Health Unit	100015	Southwestern District Health Unit	0.125086%	78,518	1,329,991	63,286	199,592	1,671,387	13,302	1,830,749	-	327,037	2,171,088	198,003	(21,521)	176,482
District Health Unit	100017	City-County Health District	0.070074%	43,987	745,069	35,453	213,036	1,037,545	7,452	1,025,598	-	42,986	1,076,036	110,923	9,901	161,824
District Health Unit	100018	Sargent County District Health Unit	0.014381%	9,026	152,908	7,276	42,287	211,497	1,529	210,479	-	20,911	232,919	22,764	6,305	29,099
District Health Unit	100019	Trails District Health Unit	0.014653%	9,196	155,800	7,414	13,695	186,105	1,558	214,460	-	53,603	269,621	23,196	(10,166)	13,030
District Health Unit	100021	Cavalier County Health Dist	0.015580%	9,780	165,656	7,883	43,827	227,146	1,657	228,028	-	3,055	232,740	24,663	17,792	42,455
District Health Unit	100022	Walsh County Health District	0.032044%	20,116	340,711	16,212	68,072	445,111	3,408	468,994	-	88,448	560,850	50,723	7,640	58,363
District Health Unit	100023	Custer Health Unit	0.122741%	77,046	1,305,057	62,099	24,644	1,468,846	13,053	1,796,428	-	133,316	1,942,797	194,292	(48,687)	145,605
Political Subdivision	100024	Southeast Water Users District	0.046635%	29,273	495,852	23,594	33,859	582,578	4,959	682,546	-	22,271	709,776	73,821	2,030	75,851
City	200002	City Of McVieille	0.010107%	6,342	107,464	5,114	16,099	135,019	1,075	147,925	-	5,862	154,862	16,000	248	16,248
City	200003	City Of Drayton	0.019135%	12,011	203,455	9,681	161,499	386,646	2,035	280,058	-	73,992	356,025	30,290	(37)	30,253
City	200004	City Of Essenden	0.000000%	-	-	-	74	74	-	-	-	6,833	6,833			

Schedule of Pension Amounts by Employer*

Main System (Continued)

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
		Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Total Deferred Outflows of Resources		Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Total Deferred Inflows of Resources		Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Total Employer Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Total Deferred Outflows of Resources	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 Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense	
City	200012	City Of Napoleon	0.014347%	\$ 9,006	\$ 152,546	\$ 7,259	\$ 251	\$ 169,062	\$ 1,526	\$ 209,982	\$ -	\$ 22,711	\$ 1,492	\$ 24,203	
City	200014	City Of Grand Forks	1.602771%	1,006,073	17,041,638	810,904	935,597	17,994,212	170,442	23,458,036	5,019,172	28,647,650	(2,174,510)	362,587	
City	200015	City Of Killdeer	0.048182%	30,245	512,300	24,377	110,692	677,614	5,124	705,188	589,091	1,299,403	76,269	(86,865)	
City	200016	City Of Ellendale	0.023940%	18,417	311,961	14,844	36,571	381,793	3,120	429,418	34,939	467,477	46,444	(10,066)	
City	200017	City Of Wishek	0.022381%	14,050	237,968	11,323	3,732	267,073	2,390	327,567	6,533	336,480	35,428	(777)	
City	200018	City Of Granville	0.003245%	2,036	34,503	1,642	53,292	91,473	345	47,494	53,021	100,860	5,138	6,967	
City	200019	City Of Linton	0.023617%	14,824	251,110	11,949	9,172	287,055	2,511	345,657	-	348,168	37,384	43,034	
City	200020	City Of Finley	0.009704%	6,091	103,179	4,910	34,553	148,733	1,032	142,027	3,559	146,618	15,359	20,368	
City	200021	City Of Wilton	0.012912%	8,105	137,288	6,533	17,376	169,302	1,373	188,979	8,306	198,658	20,439	(1,812)	
City	200022	City Of Ray	0.020019%	12,567	212,854	10,128	27,481	263,030	2,129	292,997	1,281	296,407	31,690	42,453	
City	200025	City Of Medora	0.031554%	19,808	335,501	15,964	150,580	521,853	3,356	461,822	12,747	477,925	49,949	87,049	
City	200026	City Of Velva	0.016663%	10,459	177,171	8,430	11,594	207,654	1,772	243,878	19,856	265,506	26,377	14,169	
City	200028	City Of Thompson	0.012889%	8,090	137,044	6,521	6,577	158,232	1,371	188,642	418	190,431	20,402	50,546	
City	200029	City Of Williston	1.068114%	670,465	11,356,839	540,400	670,421	13,238,125	113,585	15,632,836	1,440,557	17,186,978	1,690,763	(204,859)	
City	200030	City Of Bowman	0.055700%	31,827	539,073	25,651	8,069	604,620	5,392	742,041	848,578	80,253	101,145	42,578	
City	200031	City Of Toga	0.009023%	62,157	1,052,873	50,100	100,096	1,265,226	10,530	1,449,293	15,656	1,485,479	156,747	44,622	
City	200033	City Of Rhame	0.004420%	2,774	46,996	2,236	13,156	65,162	470	64,691	28,490	93,651	6,998	(5,024)	
City	200035	City Of Fargo	3.586196%	2,251,087	38,130,621	1,814,395	4,557,099	46,753,202	381,635	52,487,295	286,701	53,155,359	5,676,748	1,756,905	
City	200036	City Of Jamestown	0.479633%	301,070	5,099,750	242,665	140,126	5,783,611	51,005	7,019,873	331,754	7,402,632	759,233	(44,777)	
City	200037	City Of Beach	0.022819%	14,324	242,626	11,545	10,632	279,127	2,427	333,977	37,608	374,012	36,120	47,897	
City	200038	City Of Glenburn	0.005734%	3,599	60,967	2,901	62,914	130,381	610	83,922	35,390	119,922	9,078	13,468	
City	200040	City Of Kulm	0.007467%	4,687	79,394	3,778	2,152	90,011	794	109,286	3,775	113,855	11,820	11,547	
City	200041	City Of Harwood	0.012953%	8,130	137,724	6,553	73,034	225,441	1,377	189,579	54,664	245,620	20,505	21,455	
City	200043	City Of Dickinson	0.502621%	315,500	5,344,173	254,295	1,477,668	7,391,636	53,450	7,356,323	-	7,409,773	795,621	2,116,424	
City	200045	City Of Mapleton	0.016525%	10,373	175,704	8,261	81,764	276,202	1,757	241,859	39,637	283,243	26,157	4,888	
City	200046	City Of Wahpeton	0.023791%	148,891	2,532,023	130,027	167,330	2,958,251	25,204	3,471,597	59,586	3,556,407	375,469	414,875	
City	200047	City Of Bottineau	0.045243%	28,399	481,051	22,890	32,976	565,316	4,811	662,173	75,134	742,118	71,619	100,668	
City	200049	City Of Elgin	0.005974%	3,750	63,519	3,022	4,198	74,489	635	87,435	8,214	96,284	9,457	(1,523)	
City	200050	City Of Rugby	0.045794%	28,745	486,910	23,169	8,136	546,960	4,870	670,238	166,178	870,528	72,490	15,132	
City	200051	City Of New Salem	0.013289%	8,343	141,297	6,723	44,007	200,370	1,413	194,497	11,238	207,148	21,035	29,409	
City	200052	City Of Wahalla	0.028579%	17,940	303,869	14,459	54,354	390,622	3,039	418,280	3,691	425,010	45,238	56,336	
City	200053	City Of Gwinner	0.014469%	9,083	153,843	7,320	4,364	174,610	1,539	211,767	11,192	224,498	22,903	(1,087)	
City	200054	City Of Kenmare	0.012534%	7,869	133,269	6,341	16,260	163,739	1,333	183,447	155,064	339,844	19,840	(23,920)	
City	200055	City Of Watford City	0.245857%	154,327	2,614,101	124,389	218,759	3,111,576	26,145	3,598,345	442,090	4,066,580	389,179	(250,537)	
City	200057	City Of Cooperstown	0.011015%	6,914	117,118	5,573	25,565	155,770	1,171	161,215	103,022	265,408	17,437	(7,038)	
City	200058	City Of New England	0.009051%	5,681	96,236	4,579	430	106,926	962	132,470	4,661	138,093	14,327	12,246	
City	200059	City Of Carrington	0.060930%	38,246	647,845	30,827	131,779	848,697	6,479	891,767	38,427	936,673	96,449	106,362	
City	200060	City Of Mott	0.007080%	4,444	75,279	3,192	86,497	103,622	753	104,622	65,905	170,280	11,207	(18,278)	
City	200061	City Of Larimore	0.013283%	8,338	141,233	6,720	10,137	166,428	1,413	194,409	54,921	250,743	21,028	(787)	
City	200062	City Of Sherwood	0.003021%	1,897	32,121	1,528	33,557	69,103	321	44,215	24,100	68,636	4,783	4,366	
City	200063	City Of Lamoure	0.017792%	11,168	189,175	9,002	57,016	266,361	1,892	260,402	4,543	266,837	28,164	18,852	
City	200064	City Of Michigan	0.005093%	3,197	54,152	2,577	2,856	62,782	542	74,541	9,428	84,511	8,061	(2,344)	
City	200065	City Of Park River	0.031924%	20,039	339,435	16,152	-	375,626	3,395	467,237	163,442	634,074	50,533	(52,629)	
City	200066	City Of Sawyer	0.005186%	3,255	55,141	2,624	86,294	147,314	3,951	75,902	-	76,453	8,209	33,190	
City	200067	City Of Hatton	0.004187%	2,629	44,519	2,118	9,291	58,557	445	61,281	25,950	87,676	6,627	(10,727)	
City	200069	City Of Northwood	0.015801%	16,253	275,289	13,099	29,067	333,708	2,753	378,939	5,835	387,527	40,983	48,844	
City	200070	City Of Powers Lake	0.002599%	2,259	38,267	1,821	639	42,886	383	52,675	2,178	55,236	5,698	(476)	
City	200072	City Of Towner	0.009948%	6,245	105,773	5,033	8,158	125,209	1,058	145,598	3,449	150,105	15,746	20,593	
City	200073	City Of Pembina	0.008722%	5,475	92,738	4,413	133,856	236,482	928	127,655	72,802	201,385	13,807	23,385	
City	200075	City Of Underwood	0.004534%	2,846	48,208	2,294	3,871	57,219	482	66,359	64,654	131,495	7,177	(16,687)	
City	200076	City Of New Leipzig	0.000000%	-	-	-	676	-	-	-	23,518	23,518	-	(11,514)	
City	200077	City Of Stanley	0.065938%	41,390	701,093	33,361	20,637	796,481	7,012	965,064	169,665	1,141,741	104,376	(49,264)	
City	200080	City Of Crosby	0.015519%	9,741	165,007	7,852	30,687	213,287	1,650	227,135	42,726	271,511	24,565	50,512	
City	200083	City Of Grafton	0.113903%	71,498	1,211,086	57,628	54,682	1,394,894	12,113	1,667,076	432,845	2,112,034	180,303	(153,765)	
City	200084	City Of Emerald	0.008960%	5,625	95,268	4,533	25,002	130,428	953	131,138	14,283	146,374	14,182	18,494	
City	200085	City Of Lincoln	0.025649%	16,101	272,716	12,977	78,164	379,958	2,728	375,397	111,422	489,547	40,600	(7,915)	
City	200086	City Of Minot	0.008116%	5,095	86,264	4,106	16,122	111,517	863	118,785	10,200	130,848	12,847	16,132	
City	200087	City Of Ashley	0.008075%	5,070	85,858	4,085	3,287	98,300	859	118,185	51,547	170,591	12,782	(4,894)	
City	200088	City Of Neche	0.000000%	-	-	-	37	-	-	-	41,291	41,291	-	(16,178)	
City	200089	City Of Surrey	0.018862%	11,840	200,552	9,543	115,855	337,790	2,006	276,063	83,168	361,237	29,870	(38,168)	
City	200090	City Of Hankinson	0.018346%	11,516	195,066	9,282	29,592	245,456	1,951	268,511	63,639	334,101	29,402	(10,644)	
City	200091	City Of New Rockford	0.017776%	11,157	189,005	8,994	1,690	210,846	1,890	260,168	19,263	281,321	28,140	(9,292)	
City	200092	City Of Minot	0.912296%	572,656	9,700,087	461,566	5,008,232	15,742,541	97,015	13,352,296	-	13,449,311	1,444,114	2,839,294	
City	200094	City Of West Fargo	1.046866%	657,127	11,130,917	529,650	3,314,843	15,632,537	111,326	15,321,852	83,844	15,517,022	1,657,131	1,083,760	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

Schedule of Pension Amounts by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense	
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Total Deferred Outflows of Resources	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 Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Expense
City	200096	City Of Valley City	0.055259%	\$ 34,687	\$ 587,547	\$ 27,958	\$ 643,366	\$ 1,293,558	\$ 5,876	\$ 808,767	\$ -	\$ -	\$ 814,643	\$ 87,472	\$ 229,733	\$ 317,205
City	200097	City Of Devils Lake	0.150864%	94,699	1,604,078	76,328	378,573	2,153,678	16,043	2,208,034	-	-	2,227,351	238,810	170,304	409,114
City	200098	City Of Dakes	0.035686%	22,402	379,435	18,055	27,037	446,929	3,795	522,298	-	-	280,797	806,890	56,488	(90,701)
City	200100	City Of Mohall	0.014449%	9,069	153,631	7,310	3,006	173,016	1,537	211,474	-	-	16,174	229,185	22,872	(1,833)
City	200101	City Of Lidgerwood	0.007399%	4,645	78,671	3,743	4,249	91,308	787	108,291	-	-	347	109,425	11,712	13,429
City	200102	City Of Mcclusky	0.002624%	1,647	27,900	1,328	30,164	61,039	279	38,405	-	-	23,454	62,138	4,154	(1,501)
City	200103	City Of Burlington	0.016440%	10,319	174,800	8,318	18,150	211,587	1,748	240,615	-	-	6,674	249,037	26,024	(2,521)
City	200104	City Of Lisbon	0.026361%	16,548	280,286	13,337	59,632	369,803	2,803	385,818	-	-	368,417	757,038	41,726	(82,279)
City	200110	City Of Halliday	0.012906%	8,100	137,224	6,530	14,544	166,398	1,372	188,891	-	-	744	191,007	20,429	25,348
City	200111	City Of Maddock	0.013682%	8,589	145,475	6,922	48,543	209,529	1,455	200,249	-	-	12,814	214,518	21,656	9,489
City	200114	City Of Regent	0.005194%	3,260	55,226	2,628	10,424	71,538	552	76,019	-	-	286	76,857	8,222	3,035
City	200115	City Of Lakota	0.024108%	15,133	256,331	12,197	57,148	340,809	2,564	352,843	-	-	3,188	358,595	38,163	14,859
City	200117	City Of Alexander	0.014775%	9,274	157,097	7,475	19,914	193,760	1,571	216,246	-	-	5,237	223,054	23,389	7,281
City	200118	City Of Berthold	0.002608%	1,298	21,988	1,046	16,343	40,675	220	30,267	-	-	39,918	70,405	3,274	(5,246)
City	200119	City Of Carson	0.008989%	5,641	95,577	4,548	29,950	134,816	956	131,562	-	-	133,337	14,232	8,406	22,728
City	200120	City Of Dodge	0.007883%	4,949	83,817	3,988	27,398	120,152	838	115,375	-	-	1,982	118,195	12,477	15,140
City	200123	City Of Grenora	0.009432%	5,920	100,287	4,772	14,885	125,864	1,003	138,046	-	-	12,485	151,534	14,930	18,941
City	200124	City Of Kindred	0.015248%	9,572	162,126	7,715	64,293	243,706	1,622	223,169	-	-	641	225,432	24,136	44,300
City	200125	City Of Richardton	0.007722%	4,847	82,105	3,907	92,028	182,887	821	113,019	-	-	53,476	167,316	12,224	22,252
City	200128	City Of Rolette	0.006314%	3,964	67,134	3,194	104,097	178,389	671	92,411	-	-	93,082	9,994	30,134	40,128
County	300001	Adams County	0.051091%	32,069	543,231	25,849	260	601,409	5,433	747,764	-	-	103,339	856,536	80,875	(123,082)
County	300002	Barnes County	0.209275%	131,365	2,225,139	105,880	150,624	2,613,008	22,255	3,062,933	-	-	660,895	3,746,083	331,270	(309,924)
County	300003	Benson County	0.107327%	67,370	1,141,166	54,301	6,813	1,269,650	11,413	1,570,830	-	-	246,200	1,828,443	169,892	(186,895)
County	300004	Billings County	0.422897%	265,457	4,496,499	213,960	616,594	5,592,510	44,972	6,189,489	-	-	1,534,784	7,769,245	669,421	161,475
County	300005	Bottineau County	0.311853%	195,754	3,315,611	157,778	342,679	4,012,022	33,163	4,564,257	-	-	459,929	5,057,349	493,645	(93,815)
County	300006	Bowman County	0.008473%	59,492	1,007,583	47,849	4,200	1,116,325	10,078	1,387,091	-	-	220,031	1,617,205	150,019	(160,453)
County	300007	Burke County	0.138322%	86,826	1,470,724	69,982	37,754	1,665,286	14,709	2,024,470	-	-	156,490	2,195,669	218,954	(58,292)
County	300008	Burlingame County	1.623087%	1,018,826	17,257,650	821,182	1,076,308	20,173,966	172,602	23,755,379	-	-	330,480	24,258,461	2,569,256	156,584
County	300009	Cass County	1.471615%	923,746	15,647,107	744,547	1,923,746	17,326,987	156,494	21,538,447	-	-	990,997	22,685,938	2,329,486	(477,021)
County	300010	Cavalier County	0.282082%	177,065	2,999,268	142,716	250,750	3,569,799	29,997	4,128,531	-	-	335,601	4,494,129	446,521	174,592
County	300011	Dickey County	0.128152%	80,442	1,362,590	64,837	75,357	1,583,226	13,628	1,875,623	-	-	234,653	2,123,904	202,857	(127,529)
County	300012	Divide County	0.189794%	119,135	2,018,005	96,024	106,278	2,339,442	20,183	2,777,811	-	-	284,052	3,082,046	300,443	(140,885)
County	300013	Dunn County	0.382744%	240,253	4,069,567	193,645	34,265	4,537,730	40,702	5,601,812	-	-	145,100	5,787,614	605,861	(52,783)
County	300014	Eddy County	0.075507%	47,398	802,836	38,202	56,459	944,895	1,105,115	1,105,115	-	-	93,406	1,206,551	119,523	(32,792)
County	300015	Emmons County	0.208104%	130,628	2,212,689	105,288	210,358	2,658,963	22,130	3,045,795	-	-	291,010	3,358,935	329,417	146,714
County	300016	Foster County	0.085149%	54,076	915,989	43,586	116,900	1,130,551	9,161	1,260,870	-	-	47,349	1,337,380	136,368	(50,958)
County	300017	Golden Valley County	0.093847%	58,909	997,838	47,481	455,196	1,559,424	9,980	1,373,538	-	-	74,561	1,458,079	148,556	270,695
County	300018	Grand Forks County	1.356396%	851,422	14,422,029	686,253	665,182	16,624,886	144,242	19,852,110	-	-	713,425	20,709,777	2,147,099	(271,431)
County	300019	Grant County	0.093296%	58,562	991,980	47,202	174,889	1,272,633	9,921	1,365,473	-	-	88,418	1,463,812	147,682	(8,378)
County	300020	Griggs County	0.052168%	32,746	554,682	26,394	94,798	708,620	5,548	763,527	-	-	77,018	846,093	82,580	(35,507)
County	300021	Hettinger County	0.088581%	55,604	941,847	44,817	43,925	1,086,193	9,420	1,296,465	-	-	220,745	1,526,630	140,217	(71,838)
County	300023	Lamoure County	0.164703%	103,385	1,751,223	83,330	95,454	2,033,392	17,515	2,410,581	-	-	129,427	2,557,523	260,716	(18,896)
County	300024	Logan County	0.050445%	31,664	536,362	25,522	40,770	634,318	5,364	738,309	-	-	103,871	847,544	79,850	(62,894)
County	300025	McHenry County	0.104282%	66,460	1,108,790	52,760	156,664	1,383,674	11,090	1,526,264	-	-	176,427	1,713,781	165,071	(84,849)
County	300026	McIntosh County	0.066493%	41,739	706,994	33,641	-	782,374	7,071	973,187	-	-	248,008	1,228,266	105,255	(124,736)
County	300027	McKenzie County	0.748270%	469,697	7,956,062	378,579	551,796	9,356,134	79,572	10,951,624	-	-	1,123,474	12,154,670	1,184,468	(384,258)
County	300028	McLean County	0.340421%	213,686	3,619,563	172,232	72,181	4,077,662	36,201	4,982,376	-	-	540,484	5,559,061	538,867	(214,941)
County	300029	Mercer County	0.300369%	188,545	3,193,706	151,968	59,134	3,593,353	31,942	4,396,178	-	-	639,403	5,067,523	475,467	(224,108)
County	300030	Morton County	0.580148%	364,164	6,168,487	293,519	420,117	7,246,287	61,694	8,491,003	-	-	14,908	8,567,605	918,342	102,516
County	300031	Mountrail County	0.672007%	421,825	7,145,188	339,994	179,099	8,086,106	71,462	9,835,444	-	-	297,143	10,204,409	1,063,750	57,273
County	300032	Nelson County	0.146420%	91,908	1,556,827	74,080	2,649	1,725,464	15,571	2,142,992	-	-	132,932	2,291,495	231,775	(29,967)
County	300033	Oliver County	0.074441%	46,726	791,502	37,663	76,316	952,207	7,916	1,089,513	-	-	74,389	1,171,818	117,837	(8,194)
County	300034	Pembina County	0.236491%	148,448	2,514,516	119,650	333,511	3,116,125	25,149	3,461,265	-	-	153,984	3,640,398	374,533	(79,376)
County	300035	Pierce County	0.167520%	105,152	1,781,175	84,755	99,607	2,070,689	17,814	2,451,810	-	-	394,071	2,863,695	265,175	(178,052)
County	300036	Ramsey County	0.444517%	279,027	4,726,376	224,898	534,208	5,764,509	47,271	6,505,917	-	-	473,907	7,027,095	703,647	225,671
County	300037	Ransom County	0.173997%	109,219	1,850,042	88,032	328,199	2,375,492	18,503	2,546,607	-	-	33,930	2,599,040	275,428	96,733
County	300038	Renville County	0.084078%	53,279	902,475	42,943	66,784	1,065,481	9,036	1,242,268	-	-	565,458	1,816,762	134,366	(166,369)
County	300039	Richland County	0.628094%	394,262	6,678,278	317,777	1,025,234	8,415,551	66,793	9,192,737	-	-	303,076	9,562,606	994,236	206,168
County	300040	Rolette County	0.094922%	59,582	1,009,269	48,025	105,									

Schedule of Pension Amounts by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer 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 Total Deferred Outflows of Resources	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 Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Expense
County	300047	Stutsman County	0.657350%	\$ 412,624	\$ 6,989,346	\$ 332,579	\$ 797,863	\$ 8,532,412	\$ 69,904	\$ 9,620,925	\$ -	\$ 600,079	\$ 10,290,908	\$ 1,040,549	\$ 76,140	\$ 1,116,689
County	300048	Towner County	0.115160%	72,286	1,224,451	58,264	159,528	1,514,529	12,246	1,685,473	-	56,411	1,754,130	182,293	29,058	211,351
County	300049	Trails County	0.336831%	211,431	3,581,392	170,416	688,853	4,652,092	35,819	4,929,833	-	188,275	5,153,927	533,185	158,995	692,180
County	300050	Walsh County	0.181626%	118,012	1,931,222	91,895	25,071	2,162,200	19,315	2,658,352	-	916,896	3,594,563	287,514	481,966	(204,452)
County	300051	Ward County	0.837904%	525,959	8,909,106	423,928	62,545	9,921,538	89,104	12,263,500	-	1,555,673	13,908,277	1,326,357	(643,000)	683,357
County	300052	Wells County	0.162618%	102,075	1,729,054	82,275	42,541	1,955,945	17,293	2,380,065	-	216,428	2,613,786	257,417	(26,904)	230,513
County	300053	Williams County	1.107171%	694,983	11,772,117	560,160	292,554	13,319,814	117,399	16,204,472	-	545,077	16,867,288	1,752,589	85,489	1,838,078
School District	400002	McClusky Public Schools	0.020919%	13,131	222,424	10,584	116,433	362,572	2,225	306,169	-	15,854	324,248	33,113	27,273	60,386
School District	400003	Lake Region Special Education Unit	0.045016%	28,258	478,638	22,775	67,925	597,596	4,787	658,851	-	52,317	715,955	71,256	(15,503)	55,753
School District	400004	Lidgerwood Public School	0.033452%	20,997	355,682	16,925	55,439	449,043	3,557	489,601	-	117,519	610,677	52,952	(12,425)	40,527
School District	400006	Halliday Public School	0.000000%	-	-	-	34,485	-	34,485	-	-	208,940	-	-	(45,504)	(45,504)
School District	400007	Oliver-Mercer Special Education Unit	0.038264%	24,019	406,846	19,359	49,721	499,945	4,069	560,029	-	79,943	644,041	60,569	(1,143)	59,426
School District	400008	Underwood School District #8	0.049477%	31,056	526,070	25,032	169,499	751,657	5,261	724,142	-	9,939	733,342	78,320	59,803	138,123
School District	400010	New Town Public School District	0.201531%	126,505	2,142,800	101,962	382,360	2,753,627	21,491	2,949,593	-	271,234	3,242,258	319,010	60,579	379,589
School District	400011	Bottineau Public School	0.121155%	76,025	1,287,768	61,277	17,833	1,442,903	12,880	1,772,630	-	128,665	191,720	144,143	(40,757)	144,143
School District	400012	Peace Garden Special Services	0.041339%	25,949	439,541	20,915	116,793	603,198	4,396	603,198	-	2,054	611,485	65,439	55,004	100,533
School District	400014	Beulah Public School #27	0.100822%	63,287	1,072,001	51,010	117,214	1,303,512	10,722	1,475,623	-	59,561	1,546,006	159,955	7,327	166,922
School District	400016	St John School District #3	0.096625%	60,653	1,027,376	48,886	234,938	1,371,853	10,275	1,414,196	-	103,272	1,527,743	152,951	81,165	234,116
School District	400017	Ellendale Public School District #40	0.040895%	25,671	434,821	20,690	63,580	544,762	4,349	598,536	-	52,148	655,033	64,733	(10,865)	53,868
School District	400018	Rural Cass Special Education Unit	0.024181%	15,178	257,107	12,234	45,381	329,900	2,571	329,900	-	10,474	366,956	38,277	6,418	44,695
School District	400019	Fargo Public Schools	2.333004%	1,464,446	24,805,920	1,180,357	332,942	27,783,665	248,096	34,145,671	-	711,848	35,105,615	3,693,016	119,172	3,812,188
School District	400020	Surrey Schools	0.058801%	36,910	625,208	29,570	179,422	871,290	6,253	860,607	-	62,598	929,458	93,079	13,624	106,703
School District	400021	Jamestown Public School District #1	0.264663%	166,132	2,814,058	133,903	20,543	3,134,636	28,145	3,873,588	-	755,648	4,657,381	418,948	(238,421)	180,527
School District	400023	Warwick Public School	0.054826%	34,414	582,943	27,739	37,235	682,331	5,830	802,429	-	257,125	1,065,384	86,786	64,441	64,441
School District	400024	Souris Valley Special Services	0.040008%	25,114	425,389	20,242	93,356	564,101	4,255	586,554	-	116,375	706,374	53,390	19,974	83,304
School District	400025	Rugby Public School District #5	0.077601%	48,711	825,101	29,611	98,115	1,011,188	8,252	1,135,762	-	48,975	1,192,989	123,837	41,140	163,977
School District	400026	Billings County School District	0.033008%	20,777	351,128	16,746	29,925	419,366	3,520	484,420	-	46,110	534,050	52,391	(8,233)	49,568
School District	400027	Belcourt School District #7	0.493238%	309,610	5,244,407	249,548	282,376	6,085,941	52,452	7,218,994	-	687,108	7,958,554	780,767	(92,193)	688,574
School District	400028	West Fargo Public School #6	1.737765%	1,090,811	18,476,976	879,202	207,736	20,654,725	184,797	25,433,798	-	1,327,826	26,946,421	2,750,785	(93,018)	2,657,767
School District	400029	Minot Public School District #1	1.579765%	991,633	16,797,024	799,264	34,410	18,622,331	167,995	23,121,322	-	1,696,171	24,985,488	2,500,679	(515,396)	1,985,283
School District	400030	Bellevue Public School #13	0.026451%	16,604	281,243	13,383	93,133	404,363	2,813	387,135	-	226,687	416,635	41,869	(616,962)	(5,093)
School District	400031	Minto Public School District #20	0.045042%	28,274	478,914	22,788	184,543	714,519	4,790	659,231	-	48,108	712,129	71,299	43,603	114,902
School District	400033	Harvey Public School Dist #38	0.056563%	35,506	601,412	28,617	39,243	704,778	827,852	1,001,564	-	167,697	1,001,564	89,536	(308,646)	50,890
School District	400034	Oakes Public Schools	0.055365%	34,754	588,674	28,011	181,459	832,898	5,888	810,318	-	66,417	882,623	87,641	16,294	103,935
School District	400035	Larimore Public School District #44	0.049476%	31,056	526,059	25,032	169,499	751,657	5,261	724,142	-	31,233	760,711	78,318	(11,463)	66,855
School District	400036	Hazen Public School District #3	0.065054%	38,010	643,847	30,837	51,147	763,541	6,439	886,264	-	31,265	923,968	95,852	(13,540)	92,312
School District	400038	Park River Area School District	0.052347%	32,860	556,585	26,484	68,084	684,013	5,567	766,147	-	170,580	942,294	82,862	(25,111)	57,751
School District	400039	Hillsboro Public School	0.048657%	30,543	517,351	24,617	50,708	623,219	5,174	712,140	-	62,781	780,095	77,020	(22,495)	54,525
School District	400040	Lisbon Public School	0.076029%	47,723	808,387	38,466	33,129	927,705	8,085	1,112,755	-	107,878	1,228,718	120,350	8,592	128,942
School District	400042	Northern Cass School District # 97	0.069653%	43,722	740,593	35,240	82,190	901,745	7,407	1,019,436	-	147,181	1,174,024	110,258	12,534	122,792
School District	400043	Mandaree Public School #36	0.097196%	61,010	1,033,447	49,175	239,266	1,382,898	10,336	1,422,553	-	116,773	1,549,662	153,857	60,435	214,292
School District	400044	Thompson Public School	0.046553%	29,221	494,980	23,553	231,770	779,524	4,951	681,346	-	118,142	804,439	73,693	54,613	128,306
School District	400045	Northern Plains Special Ed Unit	0.012945%	8,127	137,639	6,549	4,665	156,980	1,377	189,462	-	12,295	203,134	20,491	(4,377)	16,114
School District	400046	Bowman County School District #1	0.074184%	46,566	788,769	37,533	132,183	1,005,051	7,889	1,085,751	-	114,532	1,208,172	117,429	7,063	124,492
School District	400047	Apple Creek Elementary School	0.007717%	4,844	82,052	3,904	80,443	171,243	821	112,945	-	5,549	119,315	12,216	21,541	33,757
School District	400048	Burke Central School	0.010009%	6,847	115,991	5,519	5,010	133,367	1,160	159,663	-	75,748	236,571	17,268	(6,133)	11,135
School District	400049	Washburn Public School	0.048940%	30,719	520,260	24,761	238,995	814,835	5,204	716,282	-	58,254	779,740	77,470	46,303	123,773
School District	400050	Enderlin Area School District #24	0.044772%	28,105	476,043	22,652	62,404	589,204	4,761	655,280	-	141,213	801,254	70,870	(28,523)	42,347
School District	400051	Midkota School	0.029820%	18,719	317,064	15,087	95,177	446,047	3,171	436,443	-	66,391	506,005	47,204	23,710	71,074
School District	400052	Velva Public School	0.042951%	26,961	456,681	21,731	56,850	562,223	4,567	628,628	-	5,432	638,627	67,988	13,928	81,916
School District	400053	Shenandoah Valley Special Education Unit	0.061957%	38,892	658,765	31,346	134,315	863,318	6,589	906,798	-	331,479	1,244,866	98,073	(7,733)	90,340
School District	400054	Center Stanton Public School	0.019933%	12,512	211,940	10,085	12,686	247,223	2,120	291,738	-	67,535	361,393	31,554	(27,063)	4,491
School District	400055	Burleigh County Special Education Unit	0.005433%	3,410	57,767	2,749	1,756	65,682	578	79,517	-	8,001	88,096	8,599	(1,009)	7,490
School District	400056	New Rockford Shenandoah Public School	0.031090%	19,515	330,568	15,730	13,138	378,951	3,306	455,031	-	122,229	580,566	49,214	(20,548)	28,666
School District	400057	James River Multidistrict Special Education Unit	0.047515%	29,826	505,208	24,040	41,624	600,698	5,053	695,426	-	11,943	712,422	75,213	13,310	88,523
School District	400058	Newburg Unified Public School	0.028062%	17,615	298,372	14,198	59,397	389,582	2,984	410,713	-	20,679	434,376	44,420	20,536	64,956
School District	400059	Napoleon Public School District #2	0.03													

Schedule of Pension Amounts by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer 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 Total Deferred Outflows of Resources	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 Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense	
School District	400069	Stanley Community Public School District # 2	0.147089%	\$ 92,330	\$ 1,563,940	\$ 74,418	\$ 221,252	\$ 1,951,940	\$ 15,642	\$ 2,152,784	\$ -	\$ 114,482	\$ 2,282,908	\$ 232,834	\$ 39,205	\$ 272,039	
School District	400070	Mandan Public School District #1	0.817379%	513,077	8,690,871	413,544	762,594	10,380,086	86,922	11,963,098	-	308,316	12,358,336	1,293,866	312,100	1,605,966	
School District	400072	Killedeer Public School #16	0.106882%	67,091	1,136,435	54,076	337,168	1,594,770	11,366	1,564,317	-	57,903	1,633,586	169,190	119,886	289,076	
School District	400073	Glenburn School District	0.031665%	19,875	336,682	16,021	16,828	389,406	3,367	463,447	-	92,658	559,472	50,125	(49,064)	1,061	
School District	400074	New Public School #8	0.000000%	-	-	-	-	111,793	111,793	-	-	991,327	-	-	(320,629)	-	
School District	400075	Williston Public School #1	0.000000%	-	-	-	-	366,752	366,752	-	-	9,233,665	9,233,665	-	(3,109,915)	(3,109,915)	
School District	400076	Valley City Public School	0.098948%	62,110	1,052,075	50,062	349,843	1,514,090	10,522	1,448,195	-	203,592	1,662,309	156,630	(7,717)	155,913	
School District	400077	Dickinson Public Schools	0.697664%	437,930	7,417,989	352,975	197,428	8,406,322	74,101	10,210,958	-	201,218	10,486,367	1,104,362	173,243	1,277,605	
School District	400078	Drayton Public School #19	0.045428%	28,516	483,018	22,984	105,258	639,776	4,831	664,881	-	11,633	681,345	71,909	53,662	125,571	
School District	400079	Mohall Lansford Sherwood School	0.046933%	29,461	499,020	23,745	104,200	656,246	4,991	686,908	-	843	692,742	74,292	39,787	114,079	
School District	400080	Westhope Public School #17	0.030088%	18,887	319,914	15,223	52,135	406,159	3,200	440,366	-	29,467	473,033	47,628	13,316	60,764	
School District	400081	Kindred Public School District #2	0.074291%	46,632	789,907	37,587	339,915	1,214,041	7,900	1,087,317	-	55,156	1,150,373	117,599	114,548	232,147	
School District	400082	Grafton Public School District #3	0.114205%	71,688	1,214,297	57,781	58,175	1,401,941	12,145	1,671,496	-	267,201	1,950,842	180,779	(105,161)	75,618	
School District	400083	Wilton Public School District	0.036253%	22,757	385,464	18,342	21,283	447,846	3,855	530,596	-	56,114	590,665	57,385	7,975	65,360	
School District	400084	Sheyenne Valley Career And Tech Center	0.012323%	7,761	131,440	6,254	2,511	147,966	1,315	180,929	-	18,379	200,623	19,568	(783)	18,787	
School District	400085	White Shield School Dist #85	0.106868%	67,082	1,136,286	54,069	333,361	1,590,798	11,365	1,564,112	-	174,704	1,750,181	167,167	27,798	196,965	
School District	400086	Tgu School District #60	0.168716%	105,906	1,793,891	85,360	329,540	2,314,697	17,942	2,460,315	-	321,458	2,808,715	267,067	(14,993)	252,074	
School District	400087	Turtle Lake Mercer School District #72	0.041505%	26,053	441,306	20,999	114,204	602,562	4,497	607,464	-	49,597	661,475	65,702	4,147	78,149	
School District	400088	Lamoure School District #8	0.037116%	23,299	394,640	18,778	15,321	452,038	3,947	543,227	-	152,360	699,534	58,750	(39,862)	18,888	
School District	400089	Divide County School Dist #1	0.077810%	48,842	827,323	39,367	179,456	1,094,988	8,274	1,138,821	-	41,057	1,188,152	123,169	4,615	164,784	
School District	400090	Mott/Regent School Dist #1	0.039025%	24,497	414,938	19,744	75,885	535,064	4,150	571,167	-	93,587	668,904	61,773	(6,062)	55,711	
School District	400091	United Public School District # 7	0.098218%	61,653	1,044,314	49,692	92,089	1,247,748	10,445	1,437,511	-	64,228	1,512,184	155,472	1,840	157,312	
School District	400092	Kulm Public School District #7	0.022080%	13,860	234,768	11,171	13,098	272,897	2,348	323,161	-	107,566	433,075	34,951	(40,014)	(5,063)	
School District	400093	Midway Public School District #128	0.030626%	19,226	325,634	15,495	40,095	400,450	482,240	3,257	488,240	-	192,263	683,760	48,477	(68,999)	(20,522)
School District	400094	Dunsmuth School District #1	0.189833%	119,160	2,018,420	96,044	528,052	2,761,676	20,187	2,778,382	-	58,899	2,857,468	300,494	14,952	442,446	
School District	400095	Carrington School District #49	0.061575%	38,651	654,703	31,553	120,815	845,322	6,548	901,207	-	28,102	935,857	97,469	47,882	145,251	
School District	400096	Glen Ullin Public School #48	0.028092%	17,633	298,691	14,213	37,099	367,636	2,987	411,152	-	20,211	434,350	44,668	3,089	47,557	
School District	400099	Manvel Public School	0.028905%	18,143	307,336	14,624	13,445	353,548	3,074	423,051	-	60,430	486,555	45,755	4,090	49,845	
School District	400100	Maple Valley School District	0.027132%	17,031	288,484	13,727	112,058	431,300	2,885	397,102	-	55,164	455,151	42,949	758	43,707	
School District	400101	North Border School District # 100	0.059431%	37,306	631,907	30,668	29,318	728,599	6,320	869,828	-	176,879	1,053,027	94,076	(37,135)	56,941	
School District	400102	Mckenzie Cty Public School #1	0.304660%	191,239	3,239,331	154,139	281,122	3,865,831	32,398	4,458,981	-	385,380	4,876,759	482,259	117,363	599,622	
School District	400103	Devils Lake Public School	0.254486%	159,745	2,705,850	128,754	29,012	3,023,361	27,063	3,724,638	-	369,570	4,121,271	402,836	(128,917)	273,919	
School District	400104	MT Pleasant School Dist #4	0.045027%	28,263	478,754	22,781	27,788	557,586	4,788	609,012	-	34,481	698,281	71,275	13,711	84,986	
School District	400105	Central Cass Public School District #7	0.119017%	74,708	1,265,461	60,215	124,559	1,524,943	12,656	1,741,924	-	247,143	2,001,723	188,397	23,778	212,175	
School District	400106	Wilnor Public School District #2	0.042392%	26,553	449,781	21,402	112,283	610,019	4,498	619,129	-	20,618	644,245	66,961	22,155	89,116	
School District	400107	Mapleton Public School	0.033961%	18,807	318,564	15,158	206,594	559,123	3,186	438,507	-	441,693	47,427	-	81,652	129,079	
School District	400108	Linton Public School District #36	0.039951%	25,077	424,783	20,213	97,953	568,026	4,248	584,720	-	103,212	692,180	63,241	(21,950)	41,291	
School District	400109	Tioga Public School District #15	0.092335%	57,960	981,762	46,716	158,110	1,244,548	9,819	1,351,408	-	159,927	1,521,154	146,161	48,367	194,528	
School District	400114	Zeeland Public Schools	0.006281%	3,942	66,783	3,178	4,650	78,553	668	91,928	-	48,137	140,733	9,944	(10,088)	(144)	
School District	400117	Garrison Public School District #51	0.047109%	29,571	500,892	23,834	58,177	612,474	5,010	689,484	-	284,171	978,665	74,570	(61,949)	12,621	
School District	400118	Kenmare Public School District #28	0.044366%	27,850	471,726	22,446	159,265	681,287	4,718	649,337	-	154,565	808,620	70,228	(260)	69,968	
School District	400119	Lewis & Clark Public Schools	0.083807%	52,606	891,087	42,401	269,972	1,256,066	8,912	1,243,349	-	7,844	1,243,349	132,662	129,631	262,293	
School District	400120	Sw Special Education Unit	0.006654%	4,176	70,749	3,367	15,156	93,448	708	97,387	-	38,722	136,817	10,534	(7,254)	3,280	
School District	400121	North Valley Career & Technology Center	0.019903%	12,493	211,621	10,070	51,679	285,863	2,117	291,299	-	11,492	304,908	31,505	10,546	42,051	
School District	400122	Dakota Prairie Public School	0.054007%	33,900	574,235	27,324	6,431	641,890	5,743	790,442	-	149,932	946,117	85,489	(34,083)	51,406	
School District	400123	Baech Public School District #3	0.067830%	42,577	721,210	34,318	53,243	851,348	7,213	992,755	-	86,320	1,086,288	107,373	(19,726)	87,647	
School District	400124	Rolette Public School	0.018820%	11,813	200,106	9,522	24,378	245,819	2,001	275,448	-	15,831	413,280	29,792	(81,114)	(11,322)	
School District	400125	Drake Public School District	0.018967%	11,905	201,669	9,596	53	223,223	2,017	277,600	-	55,892	335,590	30,027	(23,960)	6,067	
School District	400128	Sweet Briar School District # 17	0.000818%	513	8,697	414	13,644	23,268	87	11,972	-	12,059	1,296	870	5,246		
School District	400137	New Salem Almont School District #49	0.053050%	33,301	564,060	26,840	50,289	674,490	5,641	776,436	-	30,117	812,194	83,974	5,151	89,125	
School District	400138	Max Public School	0.032491%	20,396	345,464	16,438	31,775	414,073	3,455	475,536	-	37,191	516,182	51,430	(233)	51,197	
School District	400139	East Central Special Education Unit	0.050629%	31,781	538,318	25,615	98,921	694,635	5,384	741,002	-	15,403	761,789	80,142	26,093	106,235	
School District	400140	North Sargent School District #3	0.032483%	20,390	345,379	16,434	4,619	386,822	3,454	475,419	-	64,166	543,039	51,419	(23,222)	28,197	
School District	400141	Wahpeton Public School District 37	0.152340%	95,624	1,619,772	77,075	181,109	1,973,580	16,200	2,229,637	-	4,124	2,249,961	241,146	63,333	304,479	
School District	400142	Medina Public School District #3	0.039198%	24,604	416,777	19,832	164,530	625,743	4,168	573,699	-	577,867	62,048	62,048	125,639		
School District	400143	Pingree-Buchanan School District	0.017764%	11,151	188,878	8,967	20,533	229,549	1,889	259,993	-	41,117	302,999	28,121	(4,350)	23,771	
School District	400144	West River Student Services	0.015807%	10,601	179,553	8,544	42,738	241,436	1,796	241,157	-	274,772					

Schedule of Pension Amounts by Employer*

Main System (Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Difference 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 Difference between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Share of Contributions	Total Employer Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Difference between Employer Contributions and Proportionate Share of Plan Expense				
																	Share of Contributions	Total Employer Expense			
School District	400153	South Heart Public School District #8	0.026604%	\$ 22,657	\$ 253,775	\$ 18,261	\$ 34,444	\$ 489,135	\$ 1,838	\$ 528,268	\$ 15,918	\$ 662,025	\$ 21,255	\$ 745	\$ 7,380						
School District	400154	Sargent Central Public School District #6	0.025600%	16,125	173,152	12,998	61,461	365,736	2,732	375,997	13,957	392,686	40,666	61,094	101,760						
School District	400155	Fairmount Public School	0.018895%	9,977	169,005	8,042	52,628	239,652	1,690	232,638	5,109	239,437	25,162	42,516	67,678						
School District	400156	South Central Prairie Special Education Unit	0.015488%	91,729	165,784	7,841	87,777	274,311	3,446	276,838	238,476	24,532	49,567	73,889							
School District	400157	Pembina Special Education Cooperative	0.006866%	4,197	71,090	3,383	20,730	99,400	711	97,856	8,903	107,470	10,582	17,306	27,888						
School District	400158	Central Regional Education Association	0.071962%	45,171	765,144	36,408	467,017	1,313,740	7,653	1,053,230	73,372	1,134,255	113,912	224,105	338,017						
School District	400159	Osborn Public School #56	0.020588%	15,754	268,817	12,699	37,283	588,224	2,669	592,332	50,727	420,728	30,728	96,028	155,756						
School District	400160	Elgin/New Leipzig Public School	0.016060%	10,082	170,760	8,125	129,848	318,815	1,708	235,053	43,268	235,053	25,420	62,658	88,078						
School District	400161	Williston Basin School District #7	0.858976%	539,193	9,133,273	434,595	9,111,780	19,218,841	91,346	12,572,069	-	-	12,663,415	1,359,728	3,517,054	4,876,782					
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	10,224	10,224	-	-	-	-	-	3,192	1,192						
School District	400163	Neodesha Public School	0.067961%	42,660	722,603	34,384	774,857	1,374,504	7,227	994,672	10,671	1,103,570	107,577	271,109	378,686						
Political Subdivision	500002	Cass County Water Resource District	0.019489%	12,361	209,345	9,961	4,390	236,057	2,094	288,167	10,880	301,141	31,165	(10,495)	20,670						
Political Subdivision	500003	Walsh County Water Resource District	0.006232%	3,330	59,787	2,843	61,147	129,609	398	82,398	23,537	108,253	8,903	6,322	13,425						
Political Subdivision	500005	Ramsey County Soil Conservation District	0.000664%	5,063	85,267	4,845	11,747	138,053	874	137,456	8,745	127,656	12,767	12,435	25,202						
Political Subdivision	500006	James River Soil Conservation District	0.007200%	4,520	76,555	3,484	81,258	165,976	766	105,379	33,201	139,346	11,398	10,786	21,184						
Political Subdivision	500007	Burleigh County Soil Conservation District	0.002977%	14,424	244,305	11,625	34,381	304,735	2,443	336,290	4,091	342,824	36,370	15,796	52,166						
Political Subdivision	500008	Trill County Water Resource District	0.004007%	2,371	41,842	2,073	21,371	71,377	486	69,963	27,834	88,223	6,484	(4,350)	2,134						
Political Subdivision	500009	Grafton Park District	0.012532%	7,866	133,248	6,340	8,196	155,650	1,333	183,417	8,665	268,415	18,838	(9,782)	10,056						
Political Subdivision	500010	Cass County Soil Conservation District	0.002081%	12,750	215,640	10,261	13,524	252,155	2,157	296,831	3,952	302,940	33,104	1,454	33,558						
Political Subdivision	500013	Lake Metigosha Recreation Service District	0.015004%	9,418	159,513	7,591	6,670	183,211	1,096	219,587	7,819	237,112	23,752	(12,220)	11,532						
Political Subdivision	500016	Greater Ramsey Water District	0.027328%	17,156	290,568	13,826	13,620	335,170	2,906	399,971	145,744	548,621	43,257	(29,467)	13,790						
Political Subdivision	500017	Carmegie Regional Library	0.005589%	3,507	59,426	2,828	4,211	69,972	394	81,800	44,101	126,495	8,846	(7,044)	1,802						
Political Subdivision	500018	Griggs County Public Library	0.002863%	1,797	30,441	1,400	1,800	38,496	304	41,903	10,966	52,305	6,532	(6,742)	2,813						
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.049905%	50,219	530,620	25,249	55,624	642,819	5,309	730,406	32,592	788,305	78,997	13,423	92,420						
Political Subdivision	500022	Consolidated Waste Ltd	0.013400%	8,410	142,477	6,780	12,411	170,678	1,425	196,121	25,294	222,840	21,211	(4,220)	16,991						
Political Subdivision	500023	Walsh County Housing Authority	0.002552%	1,296	21,744	1,058	1,296	24,088	104	27,487	1,000	40,267	1,000	(1,212)	1,212						
Political Subdivision	500024	Williams County Soil Conservation District	0.022811%	14,919	242,540	11,541	12,811	392,241	2,426	333,860	13,376	349,662	36,108	52,198	88,306						
Political Subdivision	500025	Bowman City Park Board	0.012995%	8,157	138,171	6,575	59,821	212,724	1,382	230,194	2,222	193,798	20,569	13,918	34,487						
Political Subdivision	500027	Stark County Council on Aging/Held Care	0.000000%	-	-	-	1,692,228	1,692,228	1,716	1,061,963	1,716	1,061,963	304,239	457,445	457,445						
Political Subdivision	500028	Williston Housing Authority	0.028788%	18,076	306,198	14,570	69,047	407,891	3,062	421,485	23,148	447,695	45,585	7,748	53,333						
Political Subdivision	500030	Minot Rural Fire Department	0.000000%	-	-	-	64,209	64,209	-	-	-	376,136	376,136	-	(77,517)	(77,517)					
Political Subdivision	500032	Walsh County Housing Authority	0.002552%	1,296	21,744	1,058	1,296	24,088	104	27,487	1,000	40,267	1,000	(1,212)	1,212						
Political Subdivision	500033	Ramsey County Soil Conservation District	0.010011%	6,284	106,443	5,065	6,406	176,888	1,065	146,520	4,565	152,150	15,847	19,549	35,396						
Political Subdivision	500038	Jamestown Regional Airport	0.022190%	13,933	236,001	11,230	38,720	299,884	2,360	324,859	3,570	330,789	35,134	22,190	57,324						
Political Subdivision	500040	Fargo Park District	0.476021%	295,415	5,003,929	238,200	1,449,427	9,986,776	50,047	6,887,974	6,938,027	746,966	545,578	1,280,644	1,280,644						
Political Subdivision	500045	Dunsmuir Community Nursing Home	0.000000%	69,685	1,112,662	52,930	65,985	1,289,246	11,125	1,511,181	304,719	1,817,025	165,605	93,317	235,922						
Political Subdivision	500047	Mercer County Soil Conservation District	0.000886%	5,076	85,975	4,091	9,732	120,673	860	118,346	49,882	169,188	12,799	1,799	14,598						
Political Subdivision	500049	West Fargo Park District	0.134349%	84,332	1,428,480	67,972	143,833	1,724,613	14,287	1,966,222	-	1,980,029	212,668	75,186	287,854						
Political Subdivision	500053	Northwestern County Housing Authority	0.000000%	-	-	-	22,672	22,672	-	-	-	559,236	60,542	92,826	153,368						
Political Subdivision	500054	Grand Forks County Water Resource District	0.009450%	5,932	100,478	4,781	49,456	160,647	1,005	138,309	4,053	143,367	14,958	24,811	39,769						
Political Subdivision	500055	Southwest Region Career & Technology Center	0.002393%	7,766	131,557	6,260	45,263	190,046	1,316	181,090	7,655	190,061	19,586	8,416	28,002						
Political Subdivision	500056	Southwest Region Job Development Authority	0.004585%	2,878	48,271	2,300	2,746	56,698	488	67,406	8,330	70,294	7,252	(8,081)	6,807						
Political Subdivision	500057	Barnes County Soil Conservation District	0.006212%	3,899	66,690	3,143	103	73,195	661	90,918	11,192	102,771	9,834	(4,910)	4,924						
Political Subdivision	500059	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	7,243	7,243	-	-	-	-	-	4,099	4,099						
Political Subdivision	500061	Ward County Water Resource District	0.003448%	2,150	36,408	2,362	3,414	43,134	364	50,113	1,018	51,495	5,420	6,623	12,043						
Political Subdivision	500063	Southwest Water Authority	0.024004%	159,461	2,701,108	128,529	427,518	3,416,616	27,015	3,718,110	306,726	4,051,851	402,134	(42,979)	359,155						
Political Subdivision	500068	Burleigh County Council On Aging	0.006823%	54,129	916,871	43,628	146,754	1,160,382	9,170	1,262,085	-	1,271,255	136,501	75,780	212,281						
Political Subdivision	500072	Williston Park District	0.191719%	1,273,149	12,732,925	602,370	497,778	1,866,622	12,731	1,752,928	1,764,929	189,507	221,653	411,160	411,160						
Political Subdivision	500080	Western & Central Stark County Conservation District	0.012705%	7,974	135,087	6,428	9,462	158,951	1,351	185,949	22,158	209,458	20,112	3,844	23,956						
Political Subdivision	500081	Ramsey County Housing Authority	0.019008%	11,931	202,105	9,617	40,811	263,464	2,021	278,200	50,327	330,548	30,088	(11,010)	19,078						
Political Subdivision	500082	Grand Forks Public Library	0.004646%	537	8,846	418	37,146	46,836	900	50,004	35,507	1,304,676	134,021	49,937	183,998						
Political Subdivision	500084	Rolette County Soil Conservation District	0.003518%	2,208	37,406	1,780	1,356	42,750	374	51,489	558	52,421	5,669	753	6,322						
Political Subdivision	500085	Jamestown Parks And Recreation District	0.080155%	50,314	892,327	40,554	335,217	1,278,342	8,524	1,173,143	96,456	1,278,123	126,880	100,749	227,629						
Political Subdivision	500086	Ramsey County Water Resource District	0.022518%	11,806	303,633	1,458	35,263	393,160	306	421,566	19,999	502,483	34,039	3,408	37,445						
Political Subdivision	500107	Grand Forks E Grand Forks Metropolitan Planning	0.001375%	13,418	227,272	10,814	50,642	302,146	2,273	312,843	69,633	384,749	33,834	(27,530)	6,304						
Political Subdivision	500108	North Dakota Firefighters Association	0.018874%	10,593	179,415	8,537	6,776	205,321	1,794	246,967	779	249,540	26,709	7,449	34,158						
Political Subdivision	500109	James River Valley Library System	0.001428%	21,428	362,976	17,372	33,080	433,236	5,830	499,841	59,212	502,483	49,039	3,408	52,445						
Political Subdivision	500110	Grand Forks Park District	0.012047%	131,874	2,254,874	106,372	382,582	2,896,402	22,358												

Schedule of Pension Amounts by Employer*

Judges

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan	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 Pension Expense	Proportionate Share of Contributions	Total Employer Expense
State	018000	ND Supreme Court	100.000000%	\$ 97,644	\$ 6,875,157	\$ 1,457,418	\$ -	\$ 8,430,219	\$ 473,576	\$ 10,118,106	\$ -	\$ 14,754	\$ 10,606,436	\$ 2,930,281	\$ (24,389)	\$ 2,905,892
		Total Judges System	100.000000%	\$ 97,644	\$ 6,875,157	\$ 1,457,418	\$ -	\$ 8,430,219	\$ 473,576	\$ 10,118,106	\$ -	\$ 14,754	\$ 10,606,436	\$ 2,930,281	\$ (24,389)	\$ 2,905,892

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



Schedule of Pension Amounts by Employer*

Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Share of Contributions	Total Employer Expense
City	200010	City Of Cavalier	0.239905%	\$ 55,679	\$ 127,938	\$ 7,436	\$ 653	\$ 191,706	\$ 501	\$ 175,931	\$ -	\$ 11,610	\$ 188,042	\$ 80,985	\$ (4,807)	\$ 76,178
City	200014	City of Grand Forks	16.232368%	3,767,387	8,656,511	503,121	1,645,738	14,572,757	33,868	11,903,812	-	56,406	11,994,086	5,479,526	429,773	5,909,299
City	200015	City Of Killdeer	0.469078%	108,870	250,153	14,539	86,900	460,462	979	343,993	-	-	344,972	158,346	16,977	175,323
City	200016	City Of Ellendale	0.158827%	36,864	84,700	4,923	-	126,487	331	116,474	-	8,185	124,990	53,613	(3,053)	50,560
City	200028	City Of Thompson	0.088090%	20,446	46,977	2,730	345	70,498	184	64,600	-	3,663	68,447	29,737	(1,295)	28,442
City	200029	City Of Williston	15.370225%	3,567,291	8,196,741	476,399	142,806	12,383,237	32,069	11,271,570	-	893,023	12,196,662	5,188,494	(79,599)	5,108,895
City	200030	City Of Bowman	0.249170%	57,829	132,879	7,723	-	198,431	520	182,726	-	25,107	208,353	84,113	(6,394)	77,719
City	200055	City of Watford City	2.687407%	623,724	1,433,159	83,296	356,385	2,496,564	5,607	1,970,778	-	-	1,976,385	907,183	91,034	998,217
City	200070	City Of Powers Lake	0.144974%	33,646	77,313	4,493	16,901	132,353	302	106,315	-	15,920	122,537	48,941	(2,477)	46,464
City	200083	City of Grafton	0.642323%	149,078	342,542	19,909	63,551	575,080	1,340	471,040	-	-	472,380	216,827	13,760	230,587
City	200085	City of Lincoln	0.619619%	143,808	330,435	19,205	23,788	517,236	1,293	454,390	-	16,579	472,262	209,165	7,075	216,240
City	200089	City of Surrey	0.207583%	48,179	110,701	6,434	17,234	182,548	433	152,228	-	29,446	182,107	70,072	(1,608)	68,464
City	200094	City of West Fargo	7.787440%	1,807,396	4,152,940	241,371	273,186	6,474,893	16,248	5,710,826	-	(27,575)	5,699,499	2,628,791	137,107	2,765,898
City	200098	City Of Oakes	0.287636%	66,757	153,393	8,915	63,795	292,860	600	210,934	-	-	211,534	97,096	12,463	109,559
City	200103	City Of Burlington	0.264174%	61,312	140,881	8,188	3,691	214,072	551	193,729	-	9,989	204,269	89,177	(2,534)	86,643
County	300001	Adams County	0.400694%	92,999	213,685	12,419	5,238	324,341	836	293,844	-	16,356	311,036	135,260	(6,027)	129,233
County	300003	Benson County	0.270967%	62,888	144,503	8,399	14,533	230,323	565	198,710	-	28,639	227,914	91,470	(5,909)	85,561
County	300004	Billings County	0.911072%	211,452	485,863	28,239	108,306	833,860	1,901	668,124	-	-	670,025	307,549	22,514	330,063
County	300006	Bowman County	0.219759%	51,004	117,195	6,811	2,973	177,983	459	161,158	-	26,922	188,539	74,184	(9,293)	64,891
County	300009	Cass County	13.321180%	3,091,726	7,104,012	412,889	54,095	10,662,722	27,794	9,768,927	-	662,357	10,459,078	4,496,803	(238,446)	4,258,357
County	300013	Dunn County	2.180227%	506,011	1,162,687	67,576	23,667	1,759,937	4,549	1,598,843	-	56,301	1,659,693	735,975	(17,266)	718,709
County	300016	Foster County	0.265345%	61,586	141,505	8,224	2,286	213,601	554	194,588	-	3,260	198,402	89,571	2,481	92,052
County	300020	Griggs County	0.161059%	37,380	85,891	4,992	-	128,263	336	118,111	-	26,021	144,468	54,368	(8,000)	46,368
County	300027	Mckenzie County	5.735566%	1,331,171	3,058,703	177,774	24,504	4,592,152	11,967	4,206,108	-	380,916	4,598,991	1,936,145	(78,383)	1,857,762
County	300028	Mclean County	1.799902%	417,740	959,864	55,788	14,915	1,448,307	3,755	1,319,936	-	77,822	1,401,513	607,591	(25,901)	581,690
County	300038	Renville County	0.490738%	113,897	261,704	15,210	90,606	481,417	1,024	359,877	-	-	360,901	165,658	17,701	183,359
County	300044	Slope County	0.090685%	21,048	48,361	2,811	-	72,220	189	66,503	-	6,795	73,487	30,609	(1,867)	28,742
County	300045	Stark County	2.805982%	651,244	1,496,394	86,971	-	2,234,609	5,855	2,057,733	-	82,566	2,146,154	947,209	(35,668)	911,541
County	300048	Towner County	0.376627%	87,411	200,850	11,674	19,213	319,148	786	276,195	-	23,596	300,577	127,138	3,098	130,236
County	300050	Walsh County	1.245122%	288,982	664,007	38,592	164,583	1,156,164	2,598	913,095	-	14,082	929,775	420,313	38,233	458,546
County	300051	Ward County	5.713666%	1,326,088	3,047,024	177,095	-	4,550,207	11,921	4,190,048	-	297,601	4,499,570	1,928,752	(110,580)	1,818,172
County	300052	Wells County	0.238291%	55,305	127,077	7,386	13,352	203,120	497	174,748	-	23,545	198,790	80,439	819	81,258
County	300053	Williams County	8.604053%	1,996,923	4,588,430	266,882	37,372	6,889,407	17,952	6,309,679	-	316,468	6,644,099	2,904,452	(104,595)	2,799,857
Political Subdivision	500030	Minot Rural Fire Department	0.400515%	92,956	213,589	12,414	69,457	388,416	836	293,713	-	-	294,549	135,202	13,569	148,771
Political Subdivision	500041	Bismarck Rural Fire Protection	1.249150%	289,915	666,155	38,717	11,035	1,005,822	2,606	916,049	-	11,533	930,188	421,675	12,335	434,010
State	012500	Attorney General's Office	6.803585%	1,579,050	3,628,263	210,877	90,897	5,509,087	14,195	4,989,327	-	454,778	5,458,300	2,296,673	(130,283)	2,166,390
State of ND	054000	Adjutant General ND National Guard	1.266995%	294,060	675,672	39,270	-	1,009,002	2,644	929,136	-	87,242	1,019,022	427,697	(30,798)	396,899
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	-	-	-	-	-	(712)	(712)	-	742	742
Total Public Safety with Prior Main System Service System			99.999999%	\$ 23,209,102	\$ 53,328,697	\$ 3,099,492	\$ 3,442,001	\$ 83,079,292	\$ 208,645	\$ 73,333,798	\$ -	\$ 3,638,441	\$ 77,180,884	\$ 33,756,799	\$ (85,102)	\$ 33,671,697

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	2.209768%	\$ 17,281	\$ 134,278	\$ 10,099	\$ 3,626	\$ 165,284	\$ 5,908	\$ 174,455	\$ -	\$ 8,644	\$ 189,007	\$ 46,197	\$ (4,140)	\$ 42,057
City	200027	City of Mandan	19.554557%	152,925	1,188,243	89,365	4,239	1,434,772	52,285	1,543,774	-	56,280	1,652,339	408,812	(4,800)	404,012
City	200043	City of Dickinson	28.397355%	222,079	1,725,581	129,777	30,001	2,107,438	75,929	2,241,886	-	39,021	2,356,836	593,681	(77,203)	516,478
City	200096	City Of Valley City	5.092855%	39,828	309,470	23,275	23,008	395,581	13,617	402,066	-	-	415,683	106,472	6,097	112,569
City	200097	City Of Devils Lake	8.469847%	66,239	514,675	38,707	23,413	643,034	22,647	668,669	-	11,103	702,419	177,072	14,766	191,838
City	200118	City of Berthold	0.241303%	1,887	14,663	1,103	427	18,080	645	19,050	-	3,928	23,623	5,045	(84)	4,961
City	200126	City of Garrison	0.794031%	6,209	48,250	3,629	1,301	59,389	2,123	62,686	-	3,774	68,583	16,600	(1,502)	15,098
City	200128	City of Rolette	0.597505%	4,673	36,308	2,731	7,033	50,745	1,598	47,171	-	-	48,769	12,491	1,715	14,206
County	300002	Barnes County	7.082527%	55,389	430,374	32,367	12,466	530,596	18,937	559,144	-	6,169	584,250	148,067	13,161	161,228
County	300030	Morton County	15.340124%	119,183	926,075	69,648	12,619	1,127,525	40,749	1,203,162	-	35,813	1,279,724	318,615	21,389	340,004
County	300040	Rolette County	6.401770%	50,066	389,007	29,256	9,439	477,768	17,117	505,401	-	5,688	528,206	133,836	12,381	146,217
County	300041	Sargent County	2.199369%	17,200	133,646	10,051	-	160,897	5,881	173,634	-	6,849	186,364	45,981	(8,027)	37,954
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo Total Public Safety without Prior Main System Service System	3.718988%	29,085	225,986	16,996	19,897	291,964	9,944	293,603	-	6,081	309,628	77,749	3,863	81,612
			99.999999%	\$ 782,044	\$ 6,076,556	\$ 457,004	\$ 147,469	\$ 7,463,073	\$ 267,380	\$ 7,894,701	\$ -	\$ 183,350	\$ 8,345,431	\$ 2,090,618	\$ (22,384)	\$ 2,068,234

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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)					Thereafter	
				Total Deferred	2024	2025	2026	2027		2028
State of ND	010100	Governor's Office	0.111526%	\$ (443,197)	\$ (10,475)	\$ (298,837)	\$ (2,293)	\$ (131,592)	\$ -	-
State of ND	010800	Secretary Of State	0.136707%	(378,663)	(14,875)	(286,562)	68,551	(145,777)	-	-
State of ND	011000	Office Of Management & Budget	0.273873%	(989,518)	(12,663)	(659,664)	16,696	(133,887)	-	-
State of ND	011200	Information Technology Dept	0.036713%	(3,334,082)	2,850,871	(5,035,722)	2,081,495	(3,230,726)	-	-
State of ND	011700	State Auditor's Office	0.321731%	(1,086,521)	(37,491)	(724,925)	61,761	(385,866)	-	-
State of ND	011800	Central Services	0.118555%	(326,069)	533	(265,686)	49,958	(110,874)	-	-
State of ND	012000	State Treasurer's Office	0.041490%	(126,098)	10,060	(96,994)	8,838	(48,002)	-	-
State of ND	012500	Attorney General's Office	0.956173%	(4,406,834)	(447,388)	(2,605,138)	(144,555)	(1,209,753)	-	-
State of ND	012700	Tax Department	0.519286%	(2,291,672)	(288,495)	(1,311,715)	(24,481)	(666,981)	-	-
State of ND	013000	Facility Management	0.134309%	(713,991)	(104,139)	(381,226)	(41,598)	(187,028)	-	-
State of ND	014000	Office Of Administrative Hearings	0.038967%	(95,786)	(1,495)	(78,947)	29,980	(45,324)	-	-
State of ND	016000	Legislative Council	0.297116%	(510,946)	168,338	(515,287)	165,804	(329,801)	-	-
State of ND	018000	ND Supreme Court	1.651272%	(5,621,041)	(214,057)	(3,813,042)	365,584	(1,959,526)	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.207371%	(796,024)	(52,200)	(535,767)	26,933	(234,990)	-	-
State of ND	019000	Retirement & Investment Office	0.214521%	488,429	329,836	(135,067)	393,514	(99,854)	-	-
State of ND	019200	ND Public Employees Retirement System	0.163770%	(664,517)	(11,534)	(416,386)	(19,235)	(217,362)	-	-
State of ND	019500	ND Ethics Commission	0.000000%	4,841	1,401	1,401	1,401	638	-	-
State of ND	020100	Public Instruction	0.397949%	(1,525,483)	(109,708)	(909,230)	(23,788)	(482,757)	-	-
State of ND	020200	Education Standards & Practice	0.044684%	(154,160)	(4,341)	(106,466)	8,565	(51,918)	-	-
State of ND	021500	ND University System Office	0.089978%	(352,488)	(21,300)	(229,347)	12,577	(114,418)	-	-
State of ND	022300	ND Youth Correctional Center	0.202815%	(1,713,251)	(485,245)	(861,298)	(123,521)	(243,187)	-	-
State of ND	022400	Juvenile Services - DOCR	0.153615%	(406,504)	(4,615)	(356,698)	76,903	(122,094)	-	-
State of ND	022600	Land Department	0.174108%	(508,908)	58,820	(399,116)	28,544	(197,156)	-	-
State of ND	022700	Bismarck State College	0.445320%	(1,145,571)	45,141	(956,397)	232,731	(467,046)	-	-
State of ND	022800	Lake Region State College	0.191539%	(325,598)	76,700	(336,225)	138,203	(204,276)	-	-
State of ND	022900	Williston State College	0.085776%	(426,748)	(86,473)	(220,312)	1,139	(121,102)	-	-
State of ND	023000	University Of North Dakota	3.574777%	(8,947,306)	329,532	(7,278,004)	1,758,533	(3,757,367)	-	-
State of ND	023500	North Dakota State University	2.819076%	(8,935,291)	(399,169)	(6,476,880)	1,027,430	(3,086,672)	-	-
State of ND	023800	ND St College Of Science	0.459380%	(1,357,746)	(87,732)	(1,035,985)	227,589	(461,618)	-	-
State of ND	023900	Dickinson State University	0.178293%	(882,481)	(220,456)	(496,684)	36,447	(201,788)	-	-
State of ND	024000	Mayville State University	0.223812%	(1,469,251)	(266,056)	(746,597)	(119,822)	(336,776)	-	-
State of ND	024100	Minot State University	0.460568%	(1,518,852)	(83,629)	(1,078,562)	153,440	(510,101)	-	-
State of ND	024200	Valley City State University	0.185632%	(508,071)	36,961	(406,395)	71,906	(210,543)	-	-
State of ND	025000	ND State Library	0.101288%	(335,412)	(42,574)	(235,360)	50,730	(108,208)	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.096898%	(659,834)	(107,713)	(327,891)	(72,400)	(151,830)	-	-
State of ND	025300	School For The Blind	0.074948%	(111,351)	60,479	(114,594)	30,021	(87,257)	-	-
State of ND	026100	ND Board Of Nursing	0.069151%	(103,166)	38,175	(123,406)	44,166	(62,101)	-	-
State of ND	027000	Career & Technical Education	0.182236%	(415,880)	99,714	(370,473)	50,649	(195,770)	-	-
State of ND	030100	ND Department Of Health	1.179094%	(5,388,775)	(1,380,506)	(2,416,051)	(65,458)	(1,526,760)	-	-
State of ND	030300	Mental Health	0.810239%	(363,801)	2,001,680	(1,757,455)	271,346	(879,372)	-	-
State of ND	031000	Life Skills and Transition Center	0.974956%	(4,233,351)	(594,784)	(2,616,229)	122,948	(1,145,286)	-	-
State of ND	031200	North Dakota State Hospital	1.261004%	(7,013,631)	(1,286,300)	(3,729,369)	(306,594)	(1,691,368)	-	-
State of ND	031300	ND Veterans Home	0.394787%	(1,543,187)	(160,373)	(993,212)	73,360	(462,962)	-	-
State of ND	031600	Indian Affairs Commission	0.023774%	6,372	9,850	(37,740)	50,446	(16,184)	-	-
State of ND	032100	Veterans Affairs Department	0.042208%	(77,173)	22,767	(74,451)	21,707	(47,196)	-	-
State of ND	032500	Department Of Human Services	7.443071%	(18,593,966)	2,569,131	(15,386,380)	2,515,805	(8,292,522)	-	-
State of ND	036000	Protection & Advocacy Project	0.153716%	(583,009)	(50,157)	(389,429)	31,528	(174,951)	-	-
State of ND	038000	Job Service North Dakota	0.725862%	(3,626,146)	(358,908)	(2,057,468)	(255,305)	(954,465)	-	-
State of ND	040100	Insurance Department	0.198752%	(590,794)	(48,253)	(396,861)	80,299	(225,979)	-	-
State of ND	040500	Industrial Commission	0.605467%	(2,206,910)	(145,897)	(1,518,046)	136,509	(679,476)	-	-
State of ND	040600	ND Department Of Labor	0.052689%	(243,867)	(51,490)	(154,872)	16,254	(53,759)	-	-
State of ND	040800	Public Service Commission	0.242557%	(967,100)	(57,405)	(630,657)	12,924	(291,962)	-	-
State of ND	041200	Aeronautics Commission	0.042201%	(95,218)	7,830	(77,318)	19,022	(44,752)	-	-
State of ND	041300	Department Of Financial Institutions	0.193675%	(640,426)	(16,364)	(454,935)	43,137	(212,264)	-	-
State of ND	041400	ND Securities Department	0.047855%	(327,111)	(50,246)	(168,898)	(37,061)	(70,906)	-	-
State of ND	042600	State Board Of Law Examiners	0.030232%	(118,604)	(16,554)	(72,509)	5,489	(35,030)	-	-
State of ND	042700	ND State Board Of Cosmetology	0.005130%	(68,671)	(14,347)	(30,484)	(13,566)	(10,274)	-	-
State of ND	042800	ND State Plumbing Board	0.035320%	(128,470)	(6,977)	(84,812)	5,414	(42,095)	-	-
State of ND	047100	Bank Of North Dakota	0.907025%	(3,616,336)	(363,825)	(2,352,058)	93,021	(993,474)	-	-
State of ND	047200	Public Finance Authority	0.017786%	(38,665)	8,681	(29,867)	3,331	(20,810)	-	-
State of ND	047300	Housing Finance Agency	0.257842%	(445,542)	129,602	(426,443)	140,400	(289,101)	-	-
State of ND	047500	Mill & Elevator Association	0.807462%	(2,403,002)	65,846	(1,759,921)	237,558	(946,485)	-	-
State of ND	048500	Workforce Safety & Insurance	1.292176%	(4,779,057)	(546,365)	(3,185,381)	351,775	(1,399,086)	-	-
State of ND	050200	Field Services Division	0.711484%	(2,178,686)	95,307	(1,583,179)	141,792	(832,606)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
State of ND	050400	Highway Patrol	\$ (532,854)	\$ (46,813)	\$ (375,887)	\$ 56,215	\$ (166,369)	\$ -	\$ -
State of ND	051600	Heart River Correctional Center	818,389	407,071	189,993	294,017	(72,692)	-	-
State of ND	051700	Department Of Corrections Transitional Services	(505,936)	98,593	(451,124)	59,178	(212,583)	-	-
State of ND	051800	James River Correctional Ctr	(4,088,948)	(543,232)	(2,230,360)	(448,608)	(866,748)	-	-
State of ND	051900	State Penitentiary	(4,720,175)	(502,355)	(2,916,002)	(274,687)	(1,027,131)	-	-
State	052000	Rough Rider Industries	(474,805)	(1,217)	(313,800)	963	(160,751)	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	(2,313,842)	101,890	(1,680,975)	95,296	(830,053)	-	-
State of ND	054000	Adjutant General ND National Guard	(3,640,470)	(332,286)	(2,273,694)	30,680	(1,065,170)	-	-
State of ND	060100	Department Of Commerce	(333,186)	324,306	(615,750)	304,540	(346,282)	-	-
State of ND	060200	Dept Of Agriculture	(1,069,336)	89,093	(844,528)	153,903	(467,804)	-	-
State of ND	060700	Milk Marketing Board	(17,381)	(11,897)	(22,070)	18,641	(2,055)	-	-
State of ND	060800	ND Oilseed Council	(10,186)	(322)	(7,004)	642	(3,502)	-	-
State	061100	ND Soybean Council	(212,379)	(37,713)	(94,951)	(28,457)	(51,258)	-	-
State of ND	061400	ND Corn Utilization Council	44,403	30,708	(13,562)	36,790	(9,533)	-	-
State of ND	061600	State Seed Department	(497,253)	(47,826)	(329,154)	20,925	(141,198)	-	-
State	062400	Beef Commission	(201,597)	(45,808)	(75,113)	(44,267)	(36,409)	-	-
State of ND	062500	ND Wheat Commission	(128,753)	(1,064)	(94,726)	13,121	(46,084)	-	-
State of ND	062600	ND Barley Council	(51,090)	(2,557)	(33,404)	163	(15,292)	-	-
State	066500	State Fair Association	(177,613)	22,861	(163,479)	61,325	(98,320)	-	-
State of ND	067000	Racing Commission	(42,429)	(2,670)	(27,623)	1,730	(13,866)	-	-
State of ND	070100	Historical Society	(771,072)	194,213	(748,161)	187,825	(404,949)	-	-
State of ND	070900	ND Council On The Arts	(125,060)	(8,851)	(74,377)	(5,993)	(35,839)	-	-
State of ND	072000	Game & Fish Department	(3,149,221)	2,057	(2,229,491)	253,080	(1,174,867)	-	-
State of ND	075000	Parks & Recreation Department	(741,378)	80,438	(653,021)	162,950	(331,745)	-	-
State of ND	077000	Water Commission	(1,472,157)	(3,946)	(1,171,423)	241,435	(538,223)	-	-
State	080100	Department Of Transportation	(16,391,675)	(606,137)	(11,901,798)	1,788,034	(5,671,774)	-	-
State	090000	ND State Board Of Accountancy	(25,962)	(4,978)	(18,025)	7,142	(10,101)	-	-
State	090100	Board Of Medical Examiners	(94,553)	(9,225)	(67,493)	13,986	(31,821)	-	-
State	090200	Board Of Pharmacy	(79,398)	(1,284)	(54,538)	4,495	(28,071)	-	-
State	090600	Real Estate Commission	(22,989)	20,422	(32,996)	13,771	(24,186)	-	-
State	090900	Electrical Board	(212,245)	85,859	(311,980)	150,688	(136,812)	-	-
State	099501	ND System Information Technology Services	(602,676)	38,432	(434,463)	28,228	(234,873)	-	-
State	099503	North Dakota State Board of Dental Examiners	125,524	44,934	23,417	47,480	9,693	-	-
District Health Unit	100002	McIntosh District Health Unit	(21,969)	10,756	(18,843)	154	(14,036)	-	-
District Health Unit	100003	Wells County Dist Health Unit	(75,136)	5,041	(45,429)	(8,363)	(26,385)	-	-
District Health Unit	100004	Central Valley Health Unit	(204,022)	30,033	(190,823)	69,901	(113,133)	-	-
District Health Unit	100005	Dickey County Health District	(107,376)	(1,816)	(55,538)	(15,769)	(34,253)	-	-
District Health Unit	100006	Emmons County Public Health	(63,535)	(4,808)	(45,207)	(1,210)	(12,310)	-	-
District Health Unit	100007	Rolette County Public Health	27,449	83,430	(67,056)	67,513	(56,438)	-	-
District Health Unit	100008	Towner County Public Health Unit	7,519	20,037	(24,153)	20,259	(8,624)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(16,436)	15,463	(25,867)	14,032	(20,064)	-	-
District Health Unit	100010	First District Health Unit	(622,089)	(44,863)	(434,547)	78,966	(221,645)	-	-
District Health Unit	100011	Lake Region District Health Unit	(338,970)	7,223	(206,792)	(13,315)	(126,086)	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	(601,411)	(11,784)	(428,135)	46,862	(208,354)	-	-
District Health Unit	100013	Upper Missouri Health Unit	(324,710)	52,421	(247,930)	26,078	(155,279)	-	-
District Health Unit	100014	Kidder County District Health Unit	(2,698)	9,928	(9,094)	6,849	(10,381)	-	-
District Health Unit	100015	Southwestern District Health Unit	(499,701)	(14,193)	(293,227)	(11,039)	(181,242)	-	-
District Health Unit	100017	City-County Health District	(38,491)	48,340	(109,947)	73,691	(50,575)	-	-
District Health Unit	100018	Sargent County District Health Unit	(21,422)	3,727	(26,020)	14,945	(14,074)	-	-
District Health Unit	100019	Trail District Health Unit	(83,516)	(9,970)	(42,576)	(7,747)	(23,223)	-	-
District Health Unit	100021	Cavalier County Health Dist	(5,594)	18,358	(17,825)	10,103	(16,230)	-	-
District Health Unit	100022	Walsh County Health District	(115,739)	6,697	(75,292)	(9,989)	(37,155)	-	-
District Health Unit	100023	Custer Health Unit	(473,951)	(41,098)	(308,259)	22,315	(146,909)	-	-
Political Subdivision	100024	Southeast Water Users District	(127,198)	3,925	(92,235)	13,992	(52,880)	-	-
City	200002	City Of Mcville	(19,843)	2,673	(16,228)	4,542	(10,830)	-	-
City	200003	City Of Drayton	30,621	10,616	(2,171)	42,711	(20,535)	-	-
City	200004	City Of Fessenden	(9,759)	(9,759)	-	-	-	-	-
City	200005	City Of Westhope	(119,662)	(34,760)	(45,025)	(17,953)	(21,924)	-	-
City	200006	City Of Belfield	(14,798)	(21,225)	(37,548)	42,260	1,715	-	-
City	200007	City Of Beulah	119,650	169,095	(55,891)	60,239	(53,793)	-	-
City	200008	City Of Rolla	(335,860)	(80,469)	(127,074)	(63,199)	(65,118)	-	-
City	200009	City Of New Town	(578,514)	(109,626)	(302,631)	(54,099)	(112,158)	-	-
City	200010	City Of Cavalier	(60,355)	43,524	(85,002)	36,476	(55,353)	-	-
City	200011	City Of Harvey	(163,491)	(12,109)	(124,799)	21,359	(47,942)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Main System (Continued)

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
City	200012	City Of Napoleon	\$ (54,337)	\$ (4,217)	\$ (35,446)	\$ 2,195	\$ (16,869)	\$ -	\$ -
City	200014	City Of Grand Forks	(8,853,438)	(2,288,681)	(5,452,823)	663,208	(1,775,142)	-	-
City	200015	City Of Killdeer	(621,789)	(151,502)	(250,695)	(102,065)	(117,527)	-	-
City	200016	City Of Ellendale	(85,684)	(9,308)	(64,143)	18,452	(30,685)	-	-
City	200017	City Of Wishek	(69,407)	1,507	(52,203)	6,321	(25,032)	-	-
City	200018	City Of Granville	(9,387)	(3,925)	(5,067)	6,120	(6,515)	-	-
City	200019	City Of Linton	(61,113)	6,693	(50,027)	8,357	(26,136)	-	-
City	200020	City Of Finley	2,115	10,266	(11,297)	11,858	(8,712)	-	-
City	200021	City Of Wilton	(29,356)	(864)	(24,666)	8,841	(12,667)	-	-
City	200022	City Of Ray	(33,377)	13,349	(37,452)	10,863	(20,137)	-	-
City	200025	City Of Medora	43,928	39,198	(23,674)	47,583	(19,179)	-	-
City	200026	City Of Velva	(57,852)	4,560	(41,811)	478	(21,079)	-	-
City	200028	City Of Thompson	(32,199)	2,994	(26,342)	5,526	(14,377)	-	-
City	200029	City Of Williston	(3,948,853)	(83,476)	(2,608,148)	(3,843)	(1,253,386)	-	-
City	200030	City Of Bowman	(243,958)	(36,351)	(138,426)	(6,180)	(63,001)	-	-
City	200031	City Of Tioga	(220,253)	21,409	(199,976)	57,433	(99,119)	-	-
City	200033	City Of Rhame	(28,489)	(3,921)	(13,073)	(3,159)	(8,336)	-	-
City	200035	City Of Fargo	(6,402,157)	1,556,736	(6,734,611)	2,245,225	(3,469,507)	-	-
City	200036	City Of Jamestown	(1,619,021)	(13,187)	(1,107,138)	77,507	(576,203)	-	-
City	200037	City Of Beach	(94,885)	(2,566)	(59,907)	(2,660)	(29,752)	-	-
City	200038	City Of Glenburn	10,459	4,530	(8,227)	12,275	1,881	-	-
City	200040	City Of Kulm	(23,844)	36	(17,095)	1,933	(8,718)	-	-
City	200041	City Of Harwood	(20,179)	1,509	(28,942)	12,370	(5,116)	-	-
City	200043	City Of Dickinson	(18,137)	857,555	(787,899)	378,465	(466,258)	-	-
City	200045	City Of Mapleton	(7,041)	15,250	(21,698)	19,378	(19,971)	-	-
City	200046	City Of Wahpeton	(598,156)	47,516	(502,110)	102,776	(246,338)	-	-
City	200047	City Of Bottineau	(176,802)	(4,430)	(110,982)	(4,800)	(56,590)	-	-
City	200049	City Of Elgin	(21,795)	(1,962)	(14,980)	2,107	(6,960)	-	-
City	200050	City Of Rugby	(294,326)	(52,221)	(143,711)	(27,440)	(70,954)	-	-
City	200051	City Of New Salem	(6,778)	5,912	(15,962)	14,012	(10,740)	-	-
City	200052	City Of Walhalla	(34,388)	18,655	(44,912)	20,054	(28,185)	-	-
City	200053	City Of Gwinner	(49,888)	(1,426)	(34,025)	2,862	(17,299)	-	-
City	200054	City Of Kenmare	(176,105)	(39,959)	(83,527)	(33,386)	(19,233)	-	-
City	200055	City Of Watford City	(955,004)	(252,563)	(586,081)	130,438	(246,798)	-	-
City	200057	City Of Cooperstown	(110,238)	(23,259)	(41,805)	(20,420)	(24,754)	-	-
City	200058	City Of New England	(31,167)	(995)	(21,391)	1,708	(10,489)	-	-
City	200059	City Of Carrington	(87,976)	38,838	(104,482)	35,410	(57,742)	-	-
City	200060	City Of Mott	(83,783)	(18,941)	(35,322)	(15,431)	(14,089)	-	-
City	200061	City Of Larimore	(84,315)	(10,667)	(42,289)	(9,716)	(21,643)	-	-
City	200062	City Of Sherwood	467	(1,022)	(3,985)	8,578	(3,104)	-	-
City	200063	City Of Lamoure	(476)	27,343	(15,944)	7,898	(19,773)	-	-
City	200064	City Of Michigan	(21,729)	(2,456)	(14,938)	1,205	(5,540)	-	-
City	200065	City Of Park River	(258,448)	(49,097)	(119,516)	(34,583)	(55,252)	-	-
City	200066	City Of Sawyer	70,861	25,237	13,414	26,636	5,574	-	-
City	200067	City Of Hatton	(29,119)	(11,765)	(17,022)	3,714	(4,046)	-	-
City	200069	City Of Northwood	(53,819)	13,980	(54,467)	13,198	(26,530)	-	-
City	200070	City Of Powers Lake	(12,250)	(840)	(8,248)	965	(4,127)	-	-
City	200072	City Of Towner	(24,896)	2,343	(19,526)	3,221	(10,934)	-	-
City	200073	City Of Pembina	35,097	11,138	(8,078)	24,558	7,479	-	-
City	200075	City Of Underwood	(74,276)	(17,500)	(27,485)	(15,981)	(13,310)	-	-
City	200076	City Of New Leipzig	(22,842)	(13,361)	(9,481)	-	-	-	-
City	200077	City Of Stanley	(345,260)	(54,892)	(191,285)	(17,241)	(81,842)	-	-
City	200080	City Of Crosby	(58,224)	2,772	(34,704)	(3,632)	(22,660)	-	-
City	200083	City Of Grafton	(717,140)	(148,523)	(403,940)	(44,623)	(120,054)	-	-
City	200084	City Of Emerado	(15,946)	3,466	(20,013)	8,379	(7,778)	-	-
City	200085	City Of Lincoln	(109,589)	(60,675)	(56,935)	27,989	(19,968)	-	-
City	200086	City Of Minto	(18,231)	2,894	(16,512)	3,190	(7,803)	-	-
City	200087	City Of Ashley	(72,291)	(14,482)	(31,423)	(10,932)	(15,454)	-	-
City	200088	City Of Neche	(41,254)	(16,303)	(15,864)	(9,087)	-	-	-
City	200089	City Of Surrey	(23,447)	(7,811)	(38,935)	29,386	(6,087)	-	-
City	200090	City Of Hankinson	(88,645)	(8,982)	(52,227)	(7,243)	(20,193)	-	-
City	200091	City Of New Rockford	(70,475)	(9,305)	(46,427)	4,870	(19,613)	-	-
City	200092	City Of Minot	2,293,230	2,448,806	(610,542)	1,198,838	(743,872)	-	-
City	200094	City Of West Fargo	115,515	1,242,302	(1,269,062)	1,003,233	(860,958)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Main System (Continued)

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
City	200096	City Of Valley City	\$ 478,915	\$ 232,464	\$ 106,478	\$ 175,049	\$ (35,076)	\$ -	\$ -
City	200097	City Of Devils Lake	(73,673)	144,967	(231,049)	143,883	(131,474)	-	-
City	200098	City Of Oakes	(359,961)	(82,167)	(150,536)	(54,712)	(72,546)	-	-
City	200100	City Of Mohall	(56,169)	(9,725)	(33,310)	3,470	(16,604)	-	-
City	200101	City Of Lidgerwood	(18,117)	1,600	(15,369)	3,479	(7,827)	-	-
City	200102	City Of Mcclusky	(1,099)	(1,229)	(3,559)	6,921	(3,232)	-	-
City	200103	City Of Burlington	(37,450)	4,676	(29,384)	5,426	(18,168)	-	-
City	200104	City Of Lisbon	(387,235)	(81,840)	(139,471)	(89,014)	(76,910)	-	-
City	200110	City Of Halliday	(24,609)	7,259	(23,673)	5,844	(14,039)	-	-
City	200111	City Of Maddock	(4,989)	16,944	(16,340)	7,283	(12,876)	-	-
City	200114	City Of Regent	(5,319)	5,147	(8,110)	3,274	(5,630)	-	-
City	200115	City Of Lakota	(17,786)	22,281	(38,202)	20,196	(22,061)	-	-
City	200117	City Of Alexander	(29,294)	6,508	(25,901)	6,958	(16,859)	-	-
City	200118	City Of Berthold	(29,730)	(4,853)	(8,579)	(8,579)	(7,182)	-	-
City	200119	City Of Carson	1,479	8,549	(11,759)	10,974	(6,285)	-	-
City	200120	City Of Dodge	1,957	14,890	(6,653)	2,734	(9,014)	-	-
City	200123	City Of Grenora	(25,670)	(632)	(20,097)	4,632	(9,573)	-	-
City	200124	City Of Kindred	18,274	41,838	(20,980)	13,446	(16,030)	-	-
City	200125	City Of Richardton	15,571	20,285	(17,381)	11,868	799	-	-
City	200128	City Of Rolette	85,307	30,446	16,051	32,149	6,661	-	-
County	300001	Adams County	(255,127)	(90,315)	(118,315)	12,277	(58,774)	-	-
County	300002	Barnes County	(1,133,075)	(272,063)	(540,753)	(28,484)	(291,775)	-	-
County	300003	Benson County	(558,793)	(154,549)	(271,053)	845	(134,036)	-	-
County	300004	Billings County	(2,176,735)	108,885	(1,441,438)	(236,804)	(607,378)	-	-
County	300005	Bottineau County	(1,045,327)	(16,631)	(799,799)	84,709	(313,606)	-	-
County	300006	Bowman County	(500,875)	(143,460)	(249,360)	2,975	(111,030)	-	-
County	300007	Burke County	(530,383)	(45,811)	(332,246)	13,169	(165,495)	-	-
County	300008	Burleigh County	(4,084,495)	151,359	(3,343,682)	785,225	(1,677,397)	-	-
County	300009	Cass County	(5,358,951)	(431,184)	(3,548,029)	298,020	(1,677,758)	-	-
County	300010	Cavalier County	(924,330)	155,159	(732,005)	-	(1,154)	-	-
County	300011	Dickey County	(540,678)	(106,556)	(287,504)	11,156	(157,774)	-	-
County	300012	Divide County	(742,604)	(109,752)	(458,403)	51,779	(226,228)	-	-
County	300013	Dunn County	(1,249,884)	(35,909)	(873,263)	95,946	(436,658)	-	-
County	300014	Eddy County	(261,656)	(9,850)	(165,534)	7,138	(93,410)	-	-
County	300015	Emmons County	(699,972)	121,712	(558,420)	(5,086)	(258,178)	-	-
County	300016	Foster County	(186,829)	6,276	(169,437)	57,045	(80,713)	-	-
County	300017	Golden Valley County	101,345	255,543	(150,361)	73,379	(77,216)	-	-
County	300018	Grand Forks County	(4,084,891)	(143,005)	(3,008,089)	498,834	(1,432,631)	-	-
County	300019	Grant County	(191,179)	6,799	(174,072)	60,703	(84,609)	-	-
County	300020	Griggs County	(137,473)	(15,685)	(108,762)	32,622	(45,648)	-	-
County	300021	Hettinger County	(440,437)	(79,222)	(234,180)	(8,207)	(118,828)	-	-
County	300023	Lamoure County	(524,131)	7,958	(358,047)	22,488	(196,530)	-	-
County	300024	Logan County	(213,226)	(57,605)	(118,817)	21,105	(57,909)	-	-
County	300025	Mchenry County	(330,107)	(69,943)	(227,429)	62,831	(95,566)	-	-
County	300026	Mcintosh County	(445,892)	(106,944)	(223,869)	(27,130)	(87,949)	-	-
County	300027	Mckenzie County	(2,798,536)	(199,365)	(1,872,553)	182,292	(908,910)	-	-
County	300028	Mclean County	(1,481,399)	(163,661)	(876,678)	(17,776)	(423,284)	-	-
County	300029	Mercer County	(1,474,170)	(179,156)	(823,913)	(59,749)	(411,352)	-	-
County	300030	Morton County	(1,321,318)	146,727	(1,166,566)	296,858	(598,337)	-	-
County	300031	Mountrail County	(2,117,943)	80,739	(1,605,574)	170,613	(763,721)	-	-
County	300032	Nelson County	(566,031)	(31,332)	(366,500)	10,896	(179,095)	-	-
County	300033	Oliver County	(219,611)	(10,473)	(160,625)	36,341	(84,854)	-	-
County	300034	Pembina County	(524,273)	(38,673)	(425,337)	166,374	(226,637)	-	-
County	300035	Pierce County	(793,006)	(134,714)	(445,152)	5,447	(218,587)	-	-
County	300036	Ramsay County	(1,262,586)	219,503	(1,044,507)	102,208	(539,790)	-	-
County	300037	Ransom County	(223,548)	105,846	(270,168)	118,033	(177,259)	-	-
County	300038	Renville County	(751,271)	(159,271)	(315,956)	(119,538)	(156,506)	-	-
County	300039	Richland County	(1,147,055)	221,827	(1,245,673)	450,518	(573,727)	-	-
County	300040	Rolette County	(470,433)	(244,457)	(194,247)	60,127	(91,856)	-	-
County	300041	Sargent County	196,679	162,342	(38,517)	121,209	(48,355)	-	-
County	300042	Sheridan County	(241,203)	(30,816)	(161,561)	10,067	(58,893)	-	-
County	300044	Slope County	(323,973)	62,515	(268,154)	(2,272)	(116,062)	-	-
County	300045	Stark County	(1,791,322)	(587,850)	(819,120)	38,911	(423,263)	-	-
County	300046	Steele County	(497,511)	(101,721)	(234,162)	(56,551)	(105,077)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)

Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
County	300047	Stutsman County	\$ (1,758,496)	\$ 101,463	\$ (1,492,659)	\$ 274,638	\$ (641,938)	\$ -	\$ -
County	300048	Towner County	(239,601)	17,036	(203,188)	66,766	(120,215)	-	-
County	300049	Trails County	(501,835)	140,035	(562,062)	270,989	(350,797)	-	-
County	300050	Walsh County	(1,432,363)	(476,144)	(648,462)	(52,979)	(254,778)	-	-
County	300051	Ward County	(3,986,739)	(548,525)	(2,292,485)	(58,035)	(1,087,694)	-	-
County	300052	Wells County	(657,841)	(94,868)	(415,277)	31,663	(179,359)	-	-
County	300053	Williams County	(3,547,474)	(8,933)	(2,627,244)	296,966	(1,208,263)	-	-
School District	400002	Mcclusky Public Schools	38,324	23,707	(15,585)	39,446	(9,244)	-	-
School District	400003	Lake Region Special Education Unit	(118,359)	3,514	(80,168)	11,930	(53,635)	-	-
School District	400004	Lidgerwood Public School	(161,634)	(19,571)	(88,252)	(4,354)	(49,457)	-	-
School District	400006	Halliday Public School	(174,455)	(56,933)	(43,399)	(52,612)	(21,511)	-	-
School District	400007	Oliver-Mercer Special Education Unit	(144,096)	(188)	(92,127)	529	(52,310)	-	-
School District	400008	Underwood School District #8	18,315	58,261	(59,072)	59,748	(40,622)	-	-
School District	400010	New Town Public School District	(488,631)	87,057	(361,971)	41,363	(255,080)	-	-
School District	400011	Bottineau Public School	(471,272)	(34,614)	(301,949)	8,348	(143,057)	-	-
School District	400012	Peace Garden Special Services	(8,287)	41,588	(51,383)	41,341	(39,833)	-	-
School District	400014	Beulah Public School #27	(242,494)	16,089	(216,176)	55,609	(98,016)	-	-
School District	400016	St John School District #3	(155,890)	82,301	(150,079)	32,364	(120,476)	-	-
School District	400017	Ellendale Public School District #40	(110,271)	(5,460)	(88,577)	27,977	(44,211)	-	-
School District	400018	Rural Cass Special Education Unit	(37,056)	8,702	(43,769)	20,231	(22,220)	-	-
School District	400019	Fargo Public Schools	(7,321,950)	11,525	(5,324,367)	657,471	(2,666,579)	-	-
School District	400020	Surrey Schools	(58,168)	21,312	(88,956)	64,299	(54,823)	-	-
School District	400021	Jamestown Public School District #1	(1,522,745)	(219,243)	(827,429)	(107,001)	(369,072)	-	-
School District	400023	Warwick Public School	(383,053)	(62,962)	(214,584)	(31,238)	(74,269)	-	-
School District	400024	Souris Valley Special Services	(142,083)	15,411	(91,256)	(6,360)	(59,878)	-	-
School District	400025	Rugby Public School District #5	(181,801)	47,494	(160,216)	23,639	(92,718)	-	-
School District	400026	Billings County School District	(114,684)	1,646	(75,697)	(596)	(40,037)	-	-
School District	400027	Belcourt School District #7	(1,872,613)	(55,864)	(1,188,437)	11,217	(639,529)	-	-
School District	400028	West Fargo Public School #6	(6,291,696)	(270,311)	(4,236,018)	285,670	(2,071,037)	-	-
School District	400029	Minot Public School District #1	(6,363,157)	(541,045)	(4,060,972)	126,167	(1,887,307)	-	-
School District	400030	Belfield Public School #13	(212,272)	(34,953)	(96,125)	(27,202)	(53,992)	-	-
School District	400031	Minto Public School District #20	2,390	48,624	(51,663)	40,253	(34,824)	-	-
School District	400033	Harvey Public School Dist #38	(296,786)	(35,490)	(165,890)	(14,310)	(81,096)	-	-
School District	400034	Oakes Public Schools	(49,725)	22,046	(85,484)	54,387	(40,674)	-	-
School District	400035	Larimore Public School District #44	(162,015)	(1,777)	(119,889)	13,647	(53,996)	-	-
School District	400036	Hazen Public School District #3	(160,327)	11,917	(127,463)	19,918	(64,699)	-	-
School District	400038	Park River Area School District	(258,281)	(26,868)	(142,913)	(10,888)	(77,612)	-	-
School District	400039	Hillsboro Public School	(156,876)	(21,367)	(110,734)	27,541	(52,316)	-	-
School District	400040	Lisbon Public School	(301,013)	(1,688)	(194,198)	(6,237)	(98,890)	-	-
School District	400042	Northern Cass School District # 97	(272,279)	10,742	(175,229)	(11,085)	(96,707)	-	-
School District	400043	Mandaree Public School #36	(166,764)	26,739	(198,684)	83,810	(78,629)	-	-
School District	400044	Thompson Public School	(24,915)	57,152	(81,483)	31,620	(32,204)	-	-
School District	400045	Northern Plains Special Ed Unit	(46,154)	(2,860)	(31,323)	3,302	(15,273)	-	-
School District	400046	Bowman County School District #1	(203,121)	8,209	(141,176)	24,716	(94,870)	-	-
School District	400047	Apple Creek Elementary School	51,928	21,934	4,412	23,912	1,670	-	-
School District	400048	Burke Central School	(103,204)	(23,122)	(50,993)	(12,682)	(16,407)	-	-
School District	400049	Washburn Public School	35,095	52,190	(50,024)	62,080	(29,151)	-	-
School District	400050	Enderlin Area School District #24	(212,050)	(30,033)	(115,190)	(3,023)	(63,804)	-	-
School District	400051	Midkota School	(59,958)	10,684	(67,801)	19,251	(22,092)	-	-
School District	400052	Velva Public School	(76,404)	19,275	(76,444)	24,025	(43,260)	-	-
School District	400053	Sheyenne Valley Special Education Unit	(381,548)	(8,770)	(196,175)	(63,976)	(112,627)	-	-
School District	400054	Center Stanton Public School	(114,170)	(25,577)	(63,628)	978	(25,943)	-	-
School District	400055	Burleigh County Special Education Unit	(22,414)	(1,623)	(13,674)	(290)	(6,827)	-	-
School District	400056	New Rockford Sheyenne Public School	(201,615)	(34,553)	(112,427)	(18,322)	(36,313)	-	-
School District	400057	James River Multidistrict Special Education Unit	(111,724)	29,078	(105,062)	16,159	(51,899)	-	-
School District	400058	Newburg United Public School	(44,794)	18,755	(52,480)	15,233	(26,302)	-	-
School District	400059	Napoleon Public School District #2	(117,490)	3,549	(76,362)	(6,660)	(38,017)	-	-
School District	400060	Yellowstone School District # 14	(25,211)	27,511	(40,218)	16,475	(28,979)	-	-
School District	400061	Cavalier Public Schools	31,812	68,426	(72,248)	74,929	(39,295)	-	-
School District	400062	Richland School District # 44	(83,444)	6,623	(77,983)	22,730	(34,814)	-	-
School District	400063	Fort Totten School District # 30	(181,132)	(24,136)	(98,666)	(15,016)	(43,314)	-	-
School District	400064	Bismarck Public Schools	(8,068,593)	290,566	(5,917,610)	666,385	(3,107,934)	-	-
School District	400065	Solen Public School Dist #3	(200,438)	2,111	(131,416)	(2,828)	(68,305)	-	-
School District	400068	Lakota Public School District # 66	(104,677)	(3,578)	(62,962)	(11,934)	(26,203)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
School District	400069	Stanley Community Public School District # 2	\$ (330,968)	\$ 47,128	\$ (312,195)	\$ 90,540	\$ (156,441)	\$ -	\$ -
School District	400070	Mandan Public School District #1	(1,978,250)	336,649	(1,668,392)	304,637	(951,144)	-	-
School District	400072	Killedeer Public School #16	(38,816)	76,700	(162,152)	123,256	(76,620)	-	-
School District	400073	Glenburn School District	(170,066)	(37,274)	(100,377)	5,899	(38,314)	-	-
School District	400074	New Public School #8	(879,534)	(321,087)	(336,838)	(221,609)	-	-	-
School District	400075	Williston Public School #1	(8,866,913)	(3,280,073)	(3,592,701)	(1,994,426)	287	-	-
School District	400076	Valley City Public School	(148,219)	8,056	(195,777)	103,715	(64,213)	-	-
School District	400077	Dickinson Public Schools	(2,080,045)	12,608	(1,526,360)	223,721	(790,014)	-	-
School District	400078	Drayton Public School #19	(41,569)	45,233	(79,658)	36,415	(43,559)	-	-
School District	400079	Mohall Lansford Sherwood School	(36,496)	44,319	(68,079)	33,156	(45,892)	-	-
School District	400080	Westhope Public School #17	(66,874)	19,730	(58,398)	8,922	(37,128)	-	-
School District	400081	Kindred Public School District #2	63,668	106,902	(88,207)	91,368	(46,395)	-	-
School District	400082	Grafton Public School District #3	(548,901)	(73,777)	(313,502)	(8,185)	(153,437)	-	-
School District	400083	Wilton Public School District	(142,719)	(3,674)	(93,501)	(2,387)	(43,157)	-	-
School District	400084	Sheyenne Valley Career And Tech Center	(52,657)	(2,977)	(33,580)	(890)	(15,210)	-	-
School District	400085	White Shield School Dist #85	(159,383)	32,062	(201,820)	88,547	(78,172)	-	-
School District	400086	Tgu School District #60	(494,018)	(2,808)	(375,704)	46,429	(161,935)	-	-
School District	400087	Turtle Lake Mercer School District #72	(58,913)	20,603	(74,753)	29,458	(34,221)	-	-
School District	400088	Lamoure School District #8	(247,496)	(37,709)	(131,287)	(22,795)	(55,705)	-	-
School District	400089	Divide County School Dist #1	(93,164)	35,888	(126,842)	71,171	(73,381)	-	-
School District	400090	Mott/Regent School Dist #1	(133,840)	(11,151)	(78,494)	(431)	(43,764)	-	-
School District	400091	United Public School District # 7	(264,436)	15,956	(213,594)	34,625	(101,423)	-	-
School District	400092	Kulm Public School District #7	(160,178)	(31,119)	(80,180)	(18,971)	(29,908)	-	-
School District	400093	Midway Public School District #128	(243,310)	(73,326)	(134,560)	(6,192)	(29,232)	-	-
School District	400094	Dunseith School District #1	(95,792)	147,194	(246,737)	173,552	(169,801)	-	-
School District	400095	Carrington School District #49	(90,535)	42,635	(103,551)	31,331	(60,950)	-	-
School District	400096	Glen Ullin Public School #48	(66,714)	2,513	(57,067)	17,755	(29,915)	-	-
School District	400099	Manvel Public School	(133,007)	(8,400)	(86,639)	(3,728)	(34,240)	-	-
School District	400100	Maple Valley School District	(23,851)	2,677	(48,302)	37,291	(15,517)	-	-
School District	400101	North Border School District # 100	(324,428)	(32,751)	(186,081)	(26,595)	(79,001)	-	-
School District	400102	Mckenzie Cty Public School #1	(1,010,928)	81,885	(694,186)	(8,532)	(390,095)	-	-
School District	400103	Devils Lake Public School	(1,097,910)	(101,971)	(654,298)	(15,410)	(326,231)	-	-
School District	400104	Mt Pleasant School Dist #4	(140,695)	11,681	(106,901)	5,988	(51,463)	-	-
School District	400105	Central Cass Public School District #7	(476,780)	15,959	(301,667)	(25,975)	(165,097)	-	-
School District	400106	Milnor Public School District #2	(34,226)	22,469	(67,874)	43,668	(32,489)	-	-
School District	400107	Mapleton Public School	117,430	83,650	3,615	49,724	(19,559)	-	-
School District	400108	Linton Public School District #36	(124,154)	(13,206)	(94,101)	16,636	(33,483)	-	-
School District	400109	Tioga Public School District #15	(276,606)	55,994	(208,131)	(11,044)	(113,425)	-	-
School District	400114	Zeeland Public Schools	(62,180)	(12,861)	(27,870)	(10,519)	(10,930)	-	-
School District	400117	Garrison Public School District #51	(366,191)	(59,547)	(166,372)	(60,228)	(80,044)	-	-
School District	400118	Kenmare Public School District #28	(127,333)	9,713	(77,967)	8,890	(67,969)	-	-
School District	400119	Lewis & Clark Public Schools	12,717	103,619	(98,682)	81,047	(73,267)	-	-
School District	400120	Sw Special Education Unit	(43,369)	(5,229)	(20,368)	(5,407)	(12,365)	-	-
School District	400121	North Valley Career & Technology Center	(19,045)	10,967	(26,170)	15,430	(19,272)	-	-
School District	400122	Dakota Prairie Public School	(304,227)	(47,731)	(171,569)	(13,784)	(71,143)	-	-
School District	400123	Beach Public School District #3	(234,940)	(16,349)	(156,635)	19,647	(81,603)	-	-
School District	400124	Rolette Public School	(167,461)	(39,700)	(69,826)	(21,835)	(36,100)	-	-
School District	400125	Drake Public School District	(112,286)	(26,054)	(56,627)	(5,226)	(24,379)	-	-
School District	400128	Sweet Briar School District # 17	11,209	3,990	2,125	4,211	883	-	-
School District	400137	New Salem Almont School District #49	(137,704)	(27)	(115,249)	30,400	(52,828)	-	-
School District	400138	Max Public School	(102,109)	3,265	(71,714)	7,121	(40,781)	-	-
School District	400139	East Central Special Education Unit	(67,154)	25,513	(80,131)	35,814	(48,350)	-	-
School District	400140	North Sargent School District #3	(156,217)	(17,462)	(90,110)	(5,089)	(43,556)	-	-
School District	400141	Wahpeton Public School District 37	(276,381)	85,010	(281,909)	77,753	(157,235)	-	-
School District	400142	Medina Public School District #3	47,876	62,670	(29,456)	50,126	(35,464)	-	-
School District	400143	Pingree-Buchanan School District	(73,450)	(5,355)	(41,495)	(2,888)	(23,712)	-	-
School District	400144	West River Student Services	(33,336)	11,061	(29,758)	3,135	(17,774)	-	-
School District	400145	Leeds Public School District 6	(160,514)	(26,355)	(76,126)	(23,004)	(35,029)	-	-
School District	400147	Sawyer Public School	(40,508)	19,642	(31,364)	3,845	(32,631)	-	-
School District	400148	Wilmar Multidistrict Special Education Unit	(293,753)	79,081	(269,142)	(3,660)	(100,032)	-	-
School District	400149	Great Northwest Education Cooperative	(384,547)	(65,044)	(75,500)	(133,599)	(110,404)	-	-
School District	400150	Anamoose Public School District #14	(78,720)	363	(42,686)	(8,643)	(27,754)	-	-
School District	400151	South Prairie School District #70	(126,724)	33,445	(127,468)	36,949	(69,650)	-	-
School District	400152	South East Education Cooperative	289,375	299,750	(68,459)	184,388	(126,304)	-	-

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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	2024	2025	2026	2027	2028	Thereafter
School District	400153	South Heart Public School District #9	\$ (208,890)	\$ (16,396)	\$ (114,216)	\$ (25,296)	\$ (52,982)	\$ -	\$ -
School District	400154	Sargent Central Public School District #6	(26,950)	20,072	(41,382)	19,494	(25,134)	-	-
School District	400155	Fairmount Public School	215	26,754	(19,305)	11,146	(18,380)	-	-
School District	400156	South Central Prairie Special Education Unit	45,655	47,043	(15,591)	23,190	(8,987)	-	-
School District	400157	Pembina Special Education Cooperative	(8,070)	15,854	(15,779)	(139)	(8,006)	-	-
School District	400158	Central Regional Education Association	179,485	211,243	(85,134)	108,108	(54,732)	-	-
School District	400159	Oberon Public School #16	147,496	95,128	7,827	48,797	(4,256)	-	-
School District	400160	Elgin/New Leipzig Public School	82,054	63,452	15,969	19,108	(16,475)	-	-
School District	400161	Williston Basin School District #7	6,555,426	3,559,504	1,601,083	2,328,902	(934,063)	-	-
School District	400162	Morton Sioux Special Education Unit	10,224	3,192	3,192	2,807	1,033	-	-
School District	400163	Nedrose Public School	470,934	274,468	119,522	166,030	(89,086)	-	-
Political Subdivision	500002	Cass County Water Resource District	(65,084)	(8,288)	(42,454)	7,288	(21,630)	-	-
Political Subdivision	500003	Walsh County Water Resource District	21,056	6,395	(4,014)	16,651	2,024	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(1,002)	8,645	(5,351)	4,209	(8,505)	-	-
Political Subdivision	500006	James River Soil Conservation District	26,630	10,788	(5,553)	18,758	2,637	-	-
Political Subdivision	500007	Burling County Soil Conservation District	(38,089)	14,173	(37,604)	10,293	(24,951)	-	-
Political Subdivision	500008	Trall County Water Resource District	(16,646)	(4,138)	(12,916)	1,920	(1,512)	-	-
Political Subdivision	500009	Grafton Park District	(112,765)	(17,433)	(50,647)	(19,962)	(24,723)	-	-
Political Subdivision	500010	Cass County Soil Conservation District	(50,785)	4,954	(43,135)	9,181	(21,785)	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(45,901)	(173)	(34,076)	5,405	(17,057)	-	-
Political Subdivision	500016	Greater Ramsey Water District	(213,451)	(34,197)	(98,624)	(31,147)	(49,483)	-	-
Political Subdivision	500017	Carnegie Regional Library	(56,523)	(9,836)	(24,551)	(10,695)	(11,441)	-	-
Political Subdivision	500018	Griggs County Public Library	(18,809)	(4,874)	(10,370)	(954)	(2,611)	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(125,486)	13,280	(104,741)	17,592	(51,617)	-	-
Political Subdivision	500022	Consolidated Waste Ltd	(52,762)	(402)	(35,163)	194	(17,391)	-	-
Political Subdivision	500023	Walsh County Housing Authority	(9,922)	(968)	(6,350)	395	(2,999)	-	-
Political Subdivision	500024	Williams County Soil Conservation District	42,579	42,580	(7,652)	25,686	(18,035)	-	-
Political Subdivision	500025	Bowman City Park Board	18,926	17,568	(10,440)	19,948	(8,150)	-	-
Political Subdivision	500027	Stark County Council on Aging/Elder Care	622,559	307,879	142,452	225,074	(52,846)	-	-
Political Subdivision	500028	Williston Housing Authority	(39,804)	9,662	(53,331)	26,916	(23,051)	-	-
Political Subdivision	500030	Minot Rural Fire Department	(311,927)	(78,770)	(83,518)	(100,161)	(49,478)	-	-
Political Subdivision	500031	Central Plains Water District	(48,273)	10,325	(47,415)	14,035	(25,218)	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	24,738	20,013	(386)	14,449	(9,338)	-	-
Political Subdivision	500038	Jamestown Regional Airport	(30,905)	13,013	(40,219)	16,944	(20,643)	-	-
Political Subdivision	500040	Fargo Park District	48,855	511,422	(626,852)	526,257	(361,972)	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	135,921	90,937	(140,383)	204,237	(18,870)	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	(49,115)	(1,304)	(21,964)	(10,401)	(15,446)	-	-
Political Subdivision	500049	West Fargo Park District	(255,992)	70,170	(253,266)	70,948	(143,844)	-	-
Political Subdivision	500053	Stutsman County Housing Authority	108,853	89,580	(14,808)	61,712	(27,631)	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	17,280	24,469	(1,791)	5,614	(11,012)	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	785	7,566	(13,088)	16,022	(9,715)	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	(14,226)	(115)	(10,040)	1,361	(5,432)	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	(29,576)	(4,897)	(17,808)	178	(7,049)	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	7,243	3,287	2,239	1,317	400	-	-
Political Subdivision	500061	Ward County Water Resource District	(8,361)	439	(7,089)	1,737	(3,448)	-	-
Political Subdivision	500063	Southwest Water Authority	(635,235)	(3,024)	(543,199)	140,151	(229,163)	-	-
Political Subdivision	500068	Burling County Council On Aging	(110,873)	75,535	(139,277)	43,128	(90,259)	-	-
Political Subdivision	500072	Watford City Park District	101,493	212,216	(129,284)	126,313	(107,752)	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(50,507)	2,986	(34,937)	(2,071)	(16,485)	-	-
Political Subdivision	500081	Ramsey County Housing Authority	(66,884)	(10,322)	(50,516)	14,380	(20,426)	-	-
Political Subdivision	500082	Grand Forks Public Library	(271,314)	14,180	(196,210)	12,470	(101,754)	-	-
Political Subdivision	500084	Rollette County Soil Conservation District	(9,671)	684	(7,788)	1,322	(3,889)	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	219	75,903	(127,423)	100,230	(48,491)	-	-
Political Subdivision	500091	Ramsey County Water Resource District	6,689	840	(2,461)	9,721	(1,411)	-	-
Political Subdivision	500107	Grand Forks E Grand Forks Metropolitan Planning	(82,603)	(23,453)	(52,781)	10,781	(17,150)	-	-
Political Subdivision	500108	North Dakota Firefighters Association	(44,219)	3,097	(35,818)	6,820	(18,318)	-	-
Political Subdivision	500109	James River Valley Library System	(130,727)	2,604	(85,848)	(1,739)	(45,744)	-	-
Political Subdivision	500110	Grand Forks Park District	(261,375)	128,085	(341,057)	159,427	(207,830)	-	-
Political Subdivision	500111	Mcintosh County Housing Authority	(8,031)	(8,031)	-	-	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	(3,889)	18,721	(16,831)	2,980	(8,759)	-	-
School District	500113	Lonetree Special Education Unit	(21,913)	(16,198)	(5,728)	1,682	(1,669)	-	-
School District	500114	Roughrider Education Services Program (RESP)	(6,275)	-	-	-	-	-	-
Political Subdivision	500115	Agassiz Water Users District	44,025	56,517	(2,138)	7,732	(18,086)	-	-
Political Subdivision	500116	Western Area Water Supply Authority	(197,100)	(27,191)	(142,539)	55,260	(82,630)	-	-
Political Subdivision	500118	Crosby Park District	(46,806)	(20,988)	(15,977)	(9,841)	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(59,467)	1,179	(35,187)	(5,155)	(20,304)	-	-
Political Subdivision	500121	Devils Lake Park Board	(141,786)	(18,515)	(86,355)	730	(37,646)	-	-
Political Subdivision	500122	North Central Soil Conservation District	(78,247)	(24,585)	(35,274)	(13,342)	(5,046)	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	(24,430)	(4,339)	(3,018)	(9,124)	(7,949)	-	-
Political Subdivision	500125	Wahpeton Park Board	(151,925)	(1,781)	(117,385)	19,344	(52,103)	-	-
Political Subdivision	500126	City Of Bottineau Park Board	(11,560)	5,049	(20,415)	11,131	(7,325)	-	-
Political Subdivision	500128	Logan County Soil Conservation District	(15,037)	5,235	(12,836)	146	(7,582)	-	-
Political Subdivision	500129	Park District - City of New Rockford	(11,190)	1,680	(9,637)	1,441	(4,674)	-	-
Political Subdivision	500130	Trall County Job Development Authority	38,877	37,195	5,761	6,006	(10,085)	-	-
Political Subdivision	500131	Minot Park District	623,892	533,997	(82,661)	289,444	(116,888)	-	-
Political Subdivision	500132	Valley City Park District	95,341	97,970	(44,438)	77,893	(36,084)	-	-
Political Subdivision	500136	Tioga Park District	45,568	25,022	11,089	16,252	(6,795)	-	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	708,848	400,236	172,023	254,531	(117,942)	-	-
Political Subdivision	500140	Eddy County Soil Conservation District	35,329	15,162	7,436	13,001	(270)	-	-
Political Subdivision	500141	Kindred Park District	62,681	24,367	12,422	23,369	2,523	-	-
Political Subdivision	500142	Sheridan County Soil Conservation District	38,481	16,538	8,006	14,238	(301)	-	-
Political Subdivision	500145	Walsh County Job Development Authority	(20,473)	(2,391)	(2,391)	(8,271)	(7,420)	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(27,486)	(27,486)	-	-	-	-	-
Political Subdivision	500059	Trall Rural Water District	(7,059)	(7,059)	-	-	-	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	(4,596)	(4,596)	-	-	-	-	-
State	030500	Tobacco Prevention/Control Committee	-	-	-	-	-	-	-
Political Subdivision	500127	Bottineau County Water Resource District	205	205	-	-	-	-	-
City	200079	City of Scranton	-	-	-	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	-	-	-	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	-	-	-	-	-	-	-
Total Main System			\$ (298,125,421)	\$ 5,022,980	\$ (223,207,213)	\$ 31,622,725	\$ (111,563,913)	\$ -	\$ -

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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	2024	2025	2026	2027	2028	Thereafter
State	018000	ND Supreme Court	\$ (2,176,217)	\$ (763,097)	\$ (719,670)	\$ (410,068)	\$ (283,382)	\$ -	\$ -
		Total Judges System	\$ (2,176,217)	\$ (763,097)	\$ (719,670)	\$ (410,068)	\$ (283,382)	\$ -	\$ -

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.

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	2024	2025	2026	2027	2028	Thereafter	
City	200010	City Of Cavalier	0.239905%	\$ 3,664	\$ 6,567	\$ 11,160	\$ 1,393	\$ (5,702)	\$ (7,829)	\$ (1,925)	
City	200014	City of Grand Forks	16.232368%	2,578,671	1,197,674	1,402,355	650,583	2,026	(542,176)	(131,791)	
City	200015	City Of Killdeer	0.469078%	115,490	39,168	45,082	23,358	8,157	1,509	(1,784)	
City	200016	City Of Ellendale	0.158827%	1,497	4,882	7,324	370	(4,309)	(5,463)	(1,307)	
City	200028	City Of Thompson	0.088090%	2,051	2,996	4,384	469	(2,159)	(2,923)	(716)	
City	200029	City Of Williston	15.370225%	186,575	544,729	744,126	19,048	(442,140)	(550,296)	(128,892)	
City	200030	City Of Bowman	0.249170%	(9,922)	5,376	8,724	(1,122)	(8,860)	(11,665)	(2,375)	
City	200055	City of Watford City	2.687407%	520,179	218,167	252,053	127,591	18,747	(76,096)	(20,283)	
City	200070	City Of Powers Lake	0.144974%	9,816	5,450	9,238	1,584	(2,849)	(2,774)	(833)	
City	200083	City of Grafton	0.642323%	102,700	44,146	52,246	22,498	1,683	(13,100)	(4,773)	
City	200085	City of Lincoln	0.619619%	44,974	36,387	44,200	6,667	(14,438)	(22,550)	(5,292)	
City	200089	City of Surrey	0.207583%	441	8,212	10,830	(2,489)	(7,802)	(6,566)	(1,744)	
City	200094	City of West Fargo	7.787440%	775,394	500,866	492,904	146,157	(100,732)	(206,351)	(57,450)	
City	200098	City Of Oakes	0.287636%	81,326	26,070	29,697	16,376	7,055	2,978	(850)	
City	200103	City Of Burlington	0.264174%	9,803	10,216	14,418	3,076	(5,626)	(9,999)	(2,282)	
County	300001	Adams County	0.400694%	13,305	13,416	21,839	3,319	(8,861)	(13,114)	(3,294)	
County	300003	Benson County	0.270967%	2,409	8,150	12,225	1,214	(6,532)	(10,140)	(2,508)	
County	300004	Billings County	0.911072%	163,835	65,614	77,102	34,907	5,384	(13,251)	(5,921)	
County	300006	Bowman County	0.219759%	(10,556)	4,637	6,809	(1,377)	(7,873)	(10,545)	(2,207)	
County	300009	Cass County	13.321180%	203,644	422,063	619,794	42,415	(344,114)	(429,872)	(106,642)	
County	300013	Dunn County	2.180227%	100,244	88,969	119,236	23,878	(44,875)	(69,853)	(17,111)	
County	300016	Foster County	0.265345%	15,199	14,860	14,158	2,340	(5,726)	(8,330)	(2,103)	
County	300020	Griggs County	0.161059%	(16,205)	879	3,666	(3,150)	(7,676)	(8,279)	(1,645)	
County	300027	Mckenzie County	5.735566%	(6,839)	185,491	263,413	(2,451)	(175,663)	(226,495)	(51,134)	
County	300028	McLean County	1.799902%	46,794	61,993	90,083	9,894	(43,123)	(57,549)	(14,504)	
County	300038	Renville County	0.490738%	120,516	40,916	47,104	24,377	8,474	1,519	(1,874)	
County	300044	Slope County	0.090685%	(1,267)	2,184	3,624	(196)	(2,803)	(3,310)	(766)	
County	300045	Stark County	2.805982%	88,455	106,262	148,297	18,781	(67,359)	(94,577)	(22,949)	
County	300048	Towner County	0.376627%	18,571	20,915	25,664	437	(11,876)	(13,475)	(3,094)	
County	300050	Walsh County	1.245122%	226,389	97,136	112,836	55,170	5,421	(34,976)	(9,198)	
County	300051	Ward County	5.713666%	50,637	178,540	287,871	23,413	(159,498)	(229,108)	(50,581)	
County	300052	Wells County	0.238291%	4,330	12,092	15,096	(1,347)	(9,117)	(10,204)	(2,190)	
County	300053	Williams County	8.604053%	245,308	327,826	434,645	46,766	(212,953)	(282,153)	(68,823)	
Political Subdivision	500030	Minot Rural Fire Department	0.400515%	93,867	32,516	37,566	19,017	6,038	362	(1,632)	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.249150%	75,634	70,663	68,984	11,931	(26,417)	(39,541)	(9,986)	
State	012500	Attorney General's Office	6.803585%	50,787	204,818	311,962	21,721	(179,902)	(248,736)	(59,076)	
State of ND	054000	Adjutant General ND National Guard	1.266995%	(10,020)	32,466	54,858	(1,068)	(38,343)	(47,085)	(10,848)	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	712	712	-	-	-	-	-	
Total Public Safety with Prior Main System Service System				99.999999%	\$ 5,898,408	\$ 4,644,024	\$ 5,905,573	\$ 1,345,550	\$ (1,884,343)	\$ (3,302,013)	\$ (810,383)

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2024	2025	2026	2027	2028	Thereafter
City	200007	City of Beulah	\$ (23,723)	\$ (3,594)	\$ (11,578)	\$ (1,796)	\$ (4,556)	\$ (2,199)	\$ -
City	200027	City of Mandan	(217,567)	(6,916)	(96,076)	(35,051)	(58,400)	(21,124)	-
City	200043	City of Dickinson	(249,398)	(20,563)	(113,347)	(25,263)	(61,546)	(28,679)	-
City	200096	City Of Valley City	(20,102)	7,355	(14,977)	348	(7,638)	(5,190)	-
City	200097	City Of Devils Lake	(59,385)	8,442	(33,382)	(7,655)	(18,399)	(8,391)	-
City	200118	City of Berthold	(5,543)	(568)	(1,940)	(1,191)	(1,504)	(340)	-
City	200126	City of Garrison	(9,194)	(1,306)	(4,237)	(844)	(1,956)	(851)	-
City	200128	City of Rolette	1,976	1,863	(757)	1,041	275	(446)	-
County	300002	Barnes County	(53,654)	5,820	(29,976)	(6,693)	(15,554)	(7,251)	-
County	300030	Morton County	(152,199)	4,463	(73,448)	(24,557)	(42,604)	(16,053)	-
County	300040	Rolette County	(50,438)	6,448	(26,100)	(7,482)	(16,547)	(6,757)	-
County	300041	Sargent County	(25,467)	(3,450)	(10,415)	(3,365)	(5,947)	(2,290)	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	(17,664)	4,782	(11,526)	(335)	(6,584)	(4,001)	-
Total Public Safety without Prior Main System Service System			\$ (882,358)	\$ 2,776	\$ (427,759)	\$ (112,843)	\$ (240,960)	\$ (103,572)	\$ -

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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

Duration Year Ending Recognition Period		2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions								
Employer Type	Employer ID	4.0993	5.2686	4.8974	4.7334	4.5782	4.4544	5.4093	5.2686	4.974	4.7334	4.5782	4.4544	Total Deferred	2024	2025	2026	2027	2028	Thereafter		
		Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share														
State of ND	010100	Governor's Office	\$ (1,379) \$	1,223 \$	(1,388) \$	(1,160) \$	5,425 \$	610 \$	(116,085) \$	90,591 \$	154,672 \$	24,691 \$	(177,377) \$	(72,622) \$	(111,295) \$	(15,987) \$	(50,078) \$	(37,882) \$	(7,348) \$	- \$	-	
State of ND	010800	Secretary of State	(3,221)	(4,265)	(1,425)	(858)	(853)	(4,357)	(81,927)	31,675	(196,132)	(93,000)	84,589	68,280	21,633	18,363	24,927	6,519	-	-	-	
State	011000	Office Of Management & Budget	(19,643)	21,156	(1,446)	(5,681)	(8,495)	(10,265)	(245,972)	(87,217)	379,702	(28,745)	(271,866)	(174,469)	(26,198)	(48,790)	(70,698)	(28,783)	-	-	-	
State	011200	Information Technology Dept	(164,885)	144,809	(25,197)	(37,684)	(61,641)	(337,837)	(397,705)	(895,334)	5,374,810	412,800	6,216,781	18,330,530	5,703,207	2,700,799	1,737,670	1,112,465	152,273	-	-	
State	011700	State Auditor's Office	2,253	6,898	(3,813)	17,813	(5,055)	4,612	(171,533)	(293,510)	(206,507)	107,272	159,410	(273,659)	(129,047)	(53,391)	(7,304)	(40,905)	(27,447)	-	-	
State	011800	Central Services	(1,732)	1,283	(2,046)	(5,049)	2,596	(9,609)	(76,150)	(49,677)	(30,187)	81,297	(275,993)	217,433	26,752	(1,249)	12,127	21,200	-	-	-	
State of ND	012000	State Treasurer's Office	1,897	(541)	(172)	(609)	(739)	(1,266)	(46,000)	48,280	54,269	2,605	(3,119)	(16,179)	(2,624)	8,010	(4,451)	(4,402)	(1,781)	-	-	
State	012100	Attorney General's Office	(21,930)	11,331	(52,382)	55,636	7,086	5,657	59,417	(304,670)	(132,191)	417,206	(1,048,858)	(1,222,622)	(1,561,254)	(684,641)	(672,393)	(449,675)	(144,545)	-	-	
State of ND	012700	Tax Department	(9,974)	4,378	30,331	5,319	(6,864)	19,254	(96,834)	(546,026)	(832,632)	210,476	42,733	(886,601)	(746,272)	(314,158)	(153,447)	(190,188)	(88,479)	-	-	
State of ND	013000	Facility Management	(326)	8,721	1,077	(9,515)	(7,294)	716	(104,090)	(343,118)	(75,670)	31,755	(9,712)	(367,363)	(314,286)	(81,650)	(84,577)	(37,403)	-	-	-	
State of ND	014000	Office Of Administrative Hearings	(1,059)	(919)	174	4,927	(1,150)	(872)	(1,759)	(16,227)	(6,652)	(169,159)	173,418	(17,855)	20,180	7,969	17,545	(1,913)	-	-	-	
State	016000	Legislative Council	(7,195)	(15,141)	1,108	(13,113)	(6,292)	(6,566)	26,729	(17,825)	25,149	184,573	547,597	18,274	373,275	153,655	147,431	70,993	1,196	-	-	
State of ND	018000	ND Supreme Court	(2,513)	16,526	76,029	(79,899)	120,357	10,446	(147,860)	(209,250)	(841,233)	(206,284)	692,345	(1,186,332)	(706,839)	(295,662)	(129,878)	(161,345)	(19,554)	-	-	
State of ND	018800	Commission On Legal Counsel For Indigents	1,066	8,857	3,863	8,870	267	(7,024)	(54,256)	(182,765)	136,307	(84,597)	(241,776)	(31,904)	(178,886)	(62,448)	(73,226)	(39,240)	(3,972)	-	-	
State	019000	Retirement & Investment Office	(4,885)	(1,689)	6,044	14,735	(12,664)	(24,161)	(27,008)	(140,275)	14,896	162,137	1,888,018	1,126,845	319,235	343,422	325,059	139,129	-	-	-	
State	019200	ND Public Employees Retirement System	6,520	12,486	(4,057)	(4,701)	(4,552)	(12,931)	(240,090)	(414,920)	111,215	46,861	(329,346)	(177,136)	(51,097)	(71,495)	(34,917)	-	-	-	-	
State of ND	019500	ND Ethics Commission	-	-	-	-	6,242	-	-	-	-	-	-	4,841	1,401	1,401	1,401	638	-	-	-	
State of ND	020100	Public Instruction	(11,801)	7,446	52,521	27,839	(10,555)	(6,129)	78,101	(715,118)	(792,637)	1,107,169	(496,197)	(380,410)	(241,183)	(129,374)	(21,604)	(150,767)	(89,249)	-	-	
State of ND	020200	Education Standards & Practice	(825)	(804)	39	(1,398)	(2,233)	(2,526)	(9,486)	86,949	(21,869)	(1,053)	(5,622)	(18,425)	(21,180)	(6,549)	(6,798)	(2,339)	-	-	-	
State	021500	ND University System Office	(4,819)	1,444	(1,123)	(2,680)	(9,986)	(4,432)	119,007	(154,423)	129,321	(134,572)	(84,713)	(16,135)	(28,651)	(15,247)	(14,880)	-	-	-	-	
State of ND	022100	ND Youth Correctional Center	(11,685)	(86)	(2,846)	20,271	6,936	13,745	268,770	(3,759)	(247,030)	(736,935)	(1,196,947)	(182,785)	(1,109,671)	(495,268)	(408,819)	(188,240)	-	-	-	
State of ND	022400	Juvenile Services - DOCR	(5,659)	(7,478)	307	(8,147)	54,809	(7,609)	(2,374)	54,809	(19,980)	114,283	(644,812)	488,327	50,655	(12,207)	(14,060)	27,884	49,638	-	-	
State	025100	Land Department	(6,519)	29,846	(21,800)	8,517	1,487	(2,886)	(108,962)	(314,588)	374,627	(159,708)	(88,340)	9,239	50,216	(10,768)	(27,015)	(3,184)	-	-	-	
State	027200	Bismarck State College	(22,228)	(24,614)	(6,529)	2,706	(21,077)	(45,518)	93,277	212,008	225,558	(475,204)	232,419	299,321	179,706	23,134	36,890	90,627	29,055	-	-	
State	022800	Lake Region State College	6,073	(6,150)	6,851	4,205	(4,209)	(84,647)	(161,372)	(166,283)	(183,253)	454,173	93,466	244,424	67,234	91,003	77,082	9,105	-	-	-	
State	022900	Williston State College	(4,992)	6,984	12,125	(1,710)	12,740	143,352	(196,997)	(247,328)	(156,546)	239,124	(263,161)	(171,479)	(90,712)	(28,889)	(26,233)	(25,545)	-	-	-	
State	023000	University Of North Dakota	(32,666)	77,873	(87,612)	(24,405)	(36,446)	(85,149)	(840,218)	(1,760,053)	(2,657,993)	(56,767)	1,006,645	2,291,294	1,691,266	152,869	695,540	617,804	225,053	-	-	
State	023500	North Dakota State University	(48,545)	27,844	57,248	28,670	(30,857)	(45,200)	(551,078)	(1,734,278)	(848,036)	(2,116,513)	104,424	573,304	(545,693)	(638,486)	(188,928)	(127,849)	53,872	-	-	
State	023800	ND St College Of Science	(5,384)	(16,411)	2,607	7,159	6,820	(21,831)	(167,525)	13,184	(401,818)	(464,875)	(239,274)	513,405	9,374	(110,434)	80,999	50,146	-	-	-	
State	023900	Dickinson State University	(5,546)	1,252	19,189	2,812	3,717	(4,766)	123,342	14,965	(598,263)	(446,339)	(110,457)	(26,266)	(351,879)	(229,267)	(99,001)	(20,447)	(3,164)	-	-	
State	024000	Mayville State University	(3,305)	(15,571)	28,477	9,805	7,221	36,737	33,947	18,572	(78,468)	(377,780)	2,241	(893,923)	(803,185)	(277,117)	(247,384)	(191,242)	(87,442)	-	-	
State	024100	Minot State University	910	4,365	13,382	(1,942)	(1,767)	(20,351)	(201,606)	(37,691)	(190,560)	(370,180)	934	49,638	(148,198)	(106,390)	(51,265)	6,470	2,987	-	-	
State	024200	Valley City State University	(3,948)	303	(1,942)	1,095	607	(807)	(2,316)	(40,007)	163,042	(131,909)	364,976	(35,900)	44,371	27,787	7,657	12,670	(3,743)	-	-	
State of ND	025000	ND State Library	(5,374)	2,945	7,922	8,768	(3,183)	(6,560)	86,546	(113,572)	(118,184)	(237,157)	68,245	52,036	(33,979)	(47,580)	9,437	18,408	4,630	-	-	
State of ND	025200	SCHOOL FOR THE DEAF	552	(38)	1,105	(3,312)	(4,908)	8,509	(31,852)	(40,554)	13,121	(19,392)	(48,654)	(438,667)	(371,465)	(112,502)	(117,760)	(103,321)	(43,882)	-	-	
State of ND	025300	School For The Blind	198	7,849	6,249	2,126	(5,857)	(2,711)	(31,208)	(106,475)	(27,297)	230,100	119,721	(34,151)	111,696	56,775	52,578	6,105	(3,762)	-	-	
State	026100	ND Board Of Nursing	(4,225)	635	(29)	(4,459)	38,339	(60,767)	(5,246)	111,571	(91,985)	149,412	102,628	34,758	30,835	22,100	14,935	-	-	-	-	
State of ND	027000	Career & Technical Education	(4,850)	(2,902)	12,893	(22,510)	7,354	(3,515)	(8,343)	(7,750)	168,327	413,728	(193,048)	74,566	126,457	90,708	36,005	7,247	-	-	-	
State of ND	030100	ND Department Of Health	(25,586)	64,036	10,958	(154,725)	(150,482)	(99,347)	(338,490)	(745,152)	(10,101,500)	4,256,733	368,202	(1,990,699)	(1,879,780)	(1,438,776)	213,919	(441,713)	(213,101)	-	-	
State of ND	030300	Mental Health	-	-	12,166	(12,552)	(8,304)	(13,406)	-	-	-	10,292,479	432,067	(295,716)	241,431	2,047,479	1,961,639	49,784	12,995	23,261	-	-
State of ND	031000	Life Skills and Transition Center	(31)	4,380	3,653	26,027	7,561	5,047	(489,329)	(572,418)	(525,782)	(1,388,631)	(466,706)	(584,904)	(1,331,873)	(642,966)	(441,589)	(188,165)	(59,153)	-	-	
State of ND	031200	North Dakota State Hospital	(135,849)	108,296	(44,516)	104,766	8,623	29,217	269,298	(1,189,730)	(1,713,014)	(1,076,555)	(628,861)	(2,838,397)	(1,348,618)	(916,698)	(708,987)	(286,568)	-	-	-	
State of ND	031300	ND Veterans Home	(4,867)	11,218	10,065	14,010	(10,959)	(3,229)	(236,745)	(228,229)	(199,933)	(993,586)	(2,148)	(223,783)	(988,297)	(179,883)	(112,639)	(52,619)	(23,156)	-	-	
State of ND	031600	Indian Affairs Commission	(1,948)	3,559	(90)	30,231	3,190	(2,451)	51,555	(59,610)	61,845	(383,264)	156,702	109,424	77,124	8,675	15,288	42,860	10,301	-	-	
State of ND	032100	Veterans Affairs Department	(875)	(630)	(123)	(533)	(1,433)	(1,723)	(17,963)	34,735	(14,254)	33,878	69,722	-	48,438	20,681	19,694	8,238	(1,751)	-	-	
State of ND	032500	Department Of Human Services	(579,388)	432,085	(158,058)	(136,763)	(89,919)	(84,544)	545,488	(211,391)	3,550,824	6,403,475	1,215,942	77,741	3,556,687	2,201,300	1,215,398	140,684	(695)	-	-	
State of ND	036000	Protection & Advocacy Project	1,687	(7,453)	1,341	2,099	(5,155)	(151,762)	144,643	(56,547)	(148,518)	(76,259)	(31,191)	(125,549)	(57,754)	(46,565)	(17,524)	(3,706)	-	-		

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)

Employer Type	Employer ID	Employer	Duration Year Ending Recognition Period											Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
			2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	2022 4.5782	2023 4.4544	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	2022 4.5782	2023 4.4544	Total Deferred	2024	2025	2026	2027	2028	Thereafter
City	200012	City Of Napoleon	\$ (1,210)	\$ 117	\$ 46	\$ (428)	\$ (734)	\$ (807)	\$ 79,264	\$ 4,794	\$ (8,019)	\$ (4,371)	\$ (2,727)	\$ (7,863)	\$ (11,640)	\$ (4,926)	\$ (3,445)	\$ (2,383)	\$ (886)	\$ -	\$ -
City	200014	City Of Grand Forks	(54,245)	130,375	(160,894)	470,967	(122,884)	(122,825)	(670,733)	1,493,818	1,247,462	(14,176,831)	1,033,297	224,755	(4,083,575)	(2,367,889)	(1,877,840)	151,756	15,756	151,756	10,398
City	200015	City Of Killdeer	6,006	2,103	(18)	8,762	1,871	25,110	(33,976)	(59,917)	42,475	(283,817)	180,870	(651,045)	(478,399)	(153,883)	(143,225)	(117,440)	(63,851)	-	-
City	200016	City Of Ellendale	(4,475)	(5,002)	(1,827)	(2,573)	(5,540)	(4,809)	9,823	14,045	(44,259)	(69,772)	42,640	24,430	1,652	(10,758)	1,300	9,089	2,001	-	-
City	200017	City Of Wishek	(571)	631	22	(1,894)	1,593	(125)	3,941	(14,013)	20,346	(4,693)	(6,369)	(842)	(2,801)	401	(2,283)	(821)	(99)	-	-
City	200018	City Of Granville	2,216	(858)	999	-	5,248	413	4,613	43,277	(24,577)	(72,787)	85,542	(28,837)	271	(4,085)	2,171	5,085	(2,900)	-	-
City	200019	City Of Linton	(1,311)	(1,483)	575	227	(183)	(2,001)	(29,478)	17,920	7,550	9,544	3,623	3,715	9,172	5,526	2,651	821	174	-	-
City	200020	City Of Finley	(220)	(146)	9	297	(1,389)	(2,583)	(14,609)	2,793	(9,762)	34,142	23,178	30,994	9,786	10,348	8,761	2,099	-	-	
City	200021	City Of Wilton	(1,193)	615	(7,379)	1,152	(94)	(157)	961	1,629	(21,466)	(9,402)	7,583	16,978	9,070	4,134	4,721	1,717	-	-	
City	200022	City Of Ray	1,720	(278)	(456)	(211)	(594)	4,775	(37,926)	5,353	21,400	19,142	(1,881)	16,438	26,200	12,360	7,200	4,475	2,165	-	-
City	200025	City Of Medora	(1,474)	1,846	1,100	(773)	(1,622)	231	(21,116)	17,094	(70,671)	48,989	20,321	156,346	137,833	37,639	46,707	37,514	15,973	-	-
City	200026	City Of Velva	1,582	6,828	(19)	(503)	(851)	124	(88,587)	113,806	(12,835)	(15,516)	6,350	(24,776)	(8,262)	3,737	(4,644)	(4,839)	(2,516)	-	-
City	200028	City Of Thompson	695	(910)	757	(352)	(615)	(702)	(1,970)	3,223	(1,549)	(54)	12,084	540	6,159	2,357	2,407	1,413	(18)	-	-
City	200029	City Of Williston	23,029	(16,049)	15,233	(96,556)	28,394	3,764	(2,151,033)	717,980	(254,996)	1,829,654	(1,652,110)	(625,988)	(770,136)	(136,261)	(225,719)	(344,684)	(63,472)	-	-
City	200030	City Of Bowman	(4,982)	(1,167)	5,082	(2,827)	(2,904)	6,609	(961)	19,616	21,319	(60,551)	(70,505)	(93,076)	(38,857)	(25,340)	(22,359)	(6,520)	-	-	
City	200031	City Of Toga	719	(10,006)	3,694	3,246	2,390	(5,289)	199,429	(68,770)	(40,747)	7,060	115,045	74,440	16,515	20,895	25,834	11,196	-	-	
City	200033	City Of Rhome	(153)	(83)	(20)	(44)	(1,005)	155	12,600	(13,126)	234	(5,067)	24,299	(33,611)	(15,334)	(4,139)	(5,499)	(8,412)	-	-	
City	200035	City Of Fargo	(112,409)	(70,531)	(210,438)	134,447	(14,773)	(207,223)	2,342,778	1,604,169	6,548	1,184,398	(427,968)	5,359,933	4,270,398	1,379,509	1,264,403	1,100,652	525,634	-	-
City	200036	City Of Jamestown	6,418	3,844	2,926	1,143	(7,669)	(17,025)	(245,088)	81,212	(76,086)	167,393	139,201	(406,806)	(191,628)	(36,890)	(37,216)	(75,546)	(41,676)	-	-
City	200037	City Of Beach	4,661	(5,044)	1,640	(714)	(1,179)	(2,651)	(73,574)	156,408	(17,209)	8,670	(2,092)	(39,788)	(26,976)	(3,694)	(9,009)	(9,942)	(4,331)	-	-
City	200038	City Of Glenburn	(148)	(467)	392	(167)	2,129	8,858	884	1,327	(1,901)	(1,284)	(63,540)	72,211	27,524	10,445	4,563	10,445	8,269	-	-
City	200040	City Of Kulm	(188)	(124)	32	(214)	(365)	(407)	1,125	(128)	1,224	(1,748)	(3,773)	(1,521)	(1,623)	(333)	(440)	(450)	(400)	-	-
City	200041	City Of Harwood	(401)	(1,001)	1,982	(3,435)	5,991	(2,928)	(4,142)	1,002	7,689	(103,061)	94,222	8,370	869	(50)	8,370	9,314	-	-	
City	200043	City Of Dickinson	-	(112,475)	(14,029)	(16,063)	12,811	(22,261)	-	3,886,354	1,618,052	702,332	81,582	940,559	1,477,668	832,716	333,198	218,076	93,678	-	-
City	200045	City Of Mapleton	3,461	(1,683)	1,001	1,945	(3,504)	(1,918)	(47,672)	47,059	5,702	(77,298)	142,414	(13,392)	14,433	15,161	14,105	15,161	(1,562)	-	-
City	200046	City Of Wahpeton	(22,614)	23,981	494	(8,062)	(25,281)	(11,433)	(114,900)	55,415	65,277	(72,299)	186,976	107,744	26,958	27,085	107,744	17,907	-	-	
City	200047	City Of Bottineau	(5,419)	(448)	1,468	(2,004)	(536)	(274)	423,915	32,117	(18,055)	87,648	(43,966)	(60,374)	(42,158)	(6,666)	(10,067)	(19,237)	(6,188)	-	-
City	200049	City Of Elgin	(165)	(149)	(173)	(117)	302	(103)	625	5,143	443	(15,967)	6,612	(2,894)	(4,016)	(2,257)	(1,923)	(3,005)	-	-	
City	200050	City Of Rugby	(4,164)	2,234	4,006	1,045	(290)	3,812	61,349	(45,511)	(60,840)	(6,476)	14,736	(199,266)	(158,042)	(54,484)	(41,567)	(42,053)	(19,938)	-	-
City	200051	City Of New Salem	(311)	(647)	732	122	202	(634)	365	32,327	(62,054)	21,194	6,369	40,458	32,769	5,255	13,679	9,771	4,064	-	-
City	200052	City Of Wallisla	(1,678)	6,151	748	499	21	(2,955)	35,610	(68,505)	(3,502)	36,840	22,917	38,752	50,663	17,243	16,833	10,934	3,653	-	-
City	200053	City Of Gwinner	(271)	(504)	65	(436)	(723)	(812)	(7,487)	12,986	(4,465)	(3,461)	7,340	(10,736)	(6,828)	(2,141)	(1,752)	(1,755)	(1,180)	-	-
City	200054	City Of Kenmare	748	5,066	(1,324)	982	4,257	4,088	(91,346)	9,833	77,752	3,104	(208,494)	(55,730)	(138,804)	(40,578)	(55,570)	(37,386)	-	-	
City	200055	City Of Watford City	15,862	5,988	115,205	5,459	9,874	(6,367)	27,796	244,672	(1,257,017)	(548,277)	(70,394)	271,974	(223,331)	(264,713)	(37,697)	51,984	27,995	-	-
City	200057	City Of Cooperstown	(427)	(285)	1,754	1,035	145	4,309	1,970	1,280	(46,055)	25,565	27,866	(126,688)	(77,457)	(23,933)	(17,236)	(23,933)	(12,483)	-	-
City	200058	City Of New England	(230)	(216)	58	(342)	(410)	(512)	(3,758)	(2,048)	(1,093)	1,516	(1,830)	(3,478)	(4,231)	(1,422)	(1,203)	(1,480)	(406)	-	-
City	200059	City Of Carrington	579	10,049	3,591	582	3,343	(1,951)	11,822	(209,459)	36,110	129,001	(93,529)	101,307	93,352	35,827	31,422	15,967	10,136	-	-
City	200060	City Of Mott	(245)	(216)	(60)	(333)	1,865	2,539	(5,594)	11,311	(3,933)	7,528	(33,899)	(63,333)	(62,713)	(19,291)	(19,530)	(17,690)	(6,202)	-	-
City	200061	City Of Larimore	1,562	(3,293)	(18)	(626)	7,937	(6,978)	(3,566)	82,702	(15,764)	3,782	822	(60,115)	(44,784)	(11,323)	(12,661)	(13,955)	(6,845)	-	-
City	200062	City Of Sherwood	(89)	(305)	257	1,083	1,558	(58)	4,046	4,015	(2,890)	(65,580)	54,145	2,635	9,457	7,614	2,753	7,614	261	-	-
City	200063	City Of Lamoure	2,465	1,511	2,732	(2,265)	673	639	(37,609)	(34,863)	(18,237)	131,249	16,025	(151)	52,473	26,464	23,741	2,220	48	-	-
City	200064	City Of Michigan	(73)	(14)	(755)	(118)	(140)	(1,262)	923	687	10,531	(16,877)	(5,547)	2,592	(6,572)	(4,708)	(2,208)	(2,208)	134	-	-
City	200065	City Of Park River	(1,047)	(854)	(56)	(481)	45	9,014	2,451	(13,370)	(3,957)	(15,574)	(11,468)	(202,010)	(163,442)	(50,675)	(48,309)	(44,770)	(19,688)	-	-
City	200066	City Of Sawyer	-	-	-	-	(746)	-	-	-	-	-	-	112,021	(86,204)	24,981	24,981	11,551	-	-	
City	200067	City Of Hatton	(268)	(620)	492	2,659	459	1,523	15,109	1,885	(2,851)	(72,341)	7,564	4,147	(16,659)	(11,972)	(7,683)	2,378	618	-	-
City	200069	City Of Northwood	2,655	4,377	(879)	790	2,528	(1,400)	(29,910)	(33,839)	63,498	(10,704)	(3,773)	24,085	23,232	12,700	3,283	4,936	2,313	-	-
City	200070	City Of Powers Lake	(135)	(87)	1,224	359	303	605	(1,163)	5,562	(6,925)	(981)	336	(1,771)	(1,539)	(1,018)	(220)	(400)	(118)	-	-
City	200072	City Of Towner	(1,799)	836	39	(781)	673	(1,085)	31,660	6,272	(12,028)	18,964	(2,895)	2,549	4,709	1,851	2,663	47	148	-	-
City	200073	City Of Pembina	137	(131)	32	(228)	3,969	(1,227)	(9,621)	(1,932)	(5,741)	8,759	(131,207)	169,803	61,054	10,707	11,376	21,775	17,196	-	-
City	200075	City Of Underwood	319	384	(526)	2,592	717	2,814	(4,498)	9,903	(3,254)	(5,780)	5,230	(83,789)	(60,783)	(17,724)	(17,372)	(17,428)	(8,259)	-	-
City	200076	City Of New Leipzig	(75)	(412)	(38)	654	-	1,951	13,638	(6,016)	(61,853)	-	-	(22,842)	(13,361)						

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											Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Thereafter			
		5.4093	5.2686	4.8974	4.7334	4.5782	4.4544	5.4093	5.2686	4.8974	4.7334	4.5782	4.4544									
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions							Changes in Proportionate Share							Total Deferred					
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
City	200096	City Of Valley City				(2,644)	2,283							809,582	257,329	643,366	229,733	229,733	157,416	26,484		
City	200097	City Of Devils Lake	(3,553)	(2,067)	974	1,249	(24,039)	9,214	147,812	138,581	138,739	(10,187)	144,487	349,499	375,299	137,511	105,453	95,742	36,593			
City	200098	City Of Oakes	(10,332)	4,558	82	1,351	(907)	(421)	17,377	(51,224)	(39,638)	(61,102)	48,916	(321,030)	(253,760)	(83,931)	(70,938)	(66,100)	(32,791)			
City	200100	City Of Mohall	282	(4,595)	2,129	(4,251)	(700)	(786)	4,488	59,649	(68,705)	963	467	(4,169)	(13,168)	(10,439)	(1,081)	(1,411)	(507)			
City	200101	City Of Lidgerwood	(1,72)	(119)	31	(204)	(344)	(403)	(58)	3,712	(195)	(690)	1,961	4,471	3,902	1,234	1,134	1,118	416			
City	200102	City Of Mccluskey	(86)	(86)	15	871	1,679	298	19	(500)	(2,525)	(57,177)	51,885	(3,327)	6,710	(1,359)	2,294	6,084	(309)			
City	200103	City Of Burlington	(500)	2,498	(765)	488	(972)	(1,485)	17,742	(55,134)	(17,573)	46,045	(1,49)	2,916	11,476	3,864	7,285	1,80	147			
City	200104	City Of Lisbon	(294)	(120)	7,353	621	(1,785)	19,735	9,698	6,970	(45,548)	73,590	58,796	(488,778)	(308,785)	(83,143)	(80,673)	(97,426)	(47,543)			
City	200110	City Of Halliday	(306)	831	25	263	(707)	(124)	2,672	(15,430)	6,951	16,966	8,498	3,435	13,800	6,621	5,114	1,726	339			
City	200111	City Of Maddock	(315)	1,666	46	(4,535)	348	(208)	952	(50,747)	(625)	87,987	(18,472)	23,394	35,729	16,268	14,178	2,917	2,366			
City	200114	City Of Regent	885	595	1,461	938	502	146	(17,118)	(6,226)	5,988	5,031	9,600	1,382	10,138	4,890	3,475	1,617	156			
City	200115	City Of Lakota	(3,899)	5,969	(1,922)	(1,043)	(490)	(2,314)	24,095	(68,177)	46,185	11,650	15,950	49,314	53,960	21,090	15,571	12,503	4,796			
City	200117	City Of Alexander	(1,460)	2,150	1,378	62	(714)	(804)	71,758	(28,952)	(5,923)	16,324	25,420	(3,111)	14,677	5,778	7,055	2,243	(399)			
City	200118	City Of Berthold	(97)	(51)	(142)	691	356	497	1,057	(256)	(15,308)	32,326	7,191	(48,299)	(23,575)	(4,955)	(3,966)	(9,778)				
City	200119	City Of Carson	(642)	306	492	(208)	(345)	(1,610)	2,028	2,036	(2,629)	1,838	(411)	38,147	28,231	8,105	8,291	8,106	3,729			
City	200120	City Of Dodge	(93)	(74)	1	(64)	112	94	5,565	1,920	(1,250)	65,776	5,641	(2,354)	25,416	14,500	10,930	218	(232)			
City	200123	City Of Grenora	-	(3,754)	1,944	(918)	(420)	(909)	-	156,071	(54,725)	(1,409)	(3,063)	(10,088	2,400	(1,098)	941	1,622	935			
City	200124	City Of Kindred	-	-	(4,914)	804	(356)	(67)	-	-	158,538	(2,355)	51,624	9,440	63,652	41,084	13,031	8,580	957			
City	200125	City Of Richardson	-	-	(3,662)	19	3,684	(550)	-	-	115,763	(8,563)	(93,887)	92,732	38,552	19,903	(157)	9,404	9,402			
City	200128	City Of Rolette	-	-	-	-	-	(2,156)	-	-	-	-	-	136,387	104,097	30,134	30,134	13,695				
County	300001	Adams County	(6,111)	1,034	8,732	3,604	(1,520)	(661)	66,001	(186,524)	(439,282)	(5,994)	1,980	(17,540)	(103,079)	(92,840)	(4,356)	(4,026)	(8,577)			
County	300002	Barnes County	(4,828)	1,309	35,986	(20,358)	5,728	12,040	63,607	(63,524)	(1,149,572)	(1,231)	261,742	(586,848)	(510,271)	(282,405)	(73,965)	(56,366)				
County	300003	Benson County	(12,277)	13,144	18,345	(4,604)	(363)	2,290	(39,108)	(76,092)	(706,163)	23,210	(12,009)	(144,120)	(239,387)	(159,853)	(31,660)	(34,404)	(14,470)			
County	300004	Billings County	(5,465)	9,272	(92,762)	12,748	(1,347)	(895)	172,849	(78,955)	3,477,724	(490,154)	(567,880)	(1,335,010)	(918,190)	87,986	(498,166)	(371,753)	(136,257)			
County	300005	Bottineau County	(3,475)	2,944	(19,609)	(4,159)	10,944	(13,707)	17,579	(93,966)	487,656	(152,971)	(717,298)	345,136	(117,260)	(12,643)	(104,211)	(14,805)	33,809			
County	300006	Bowman County	(1,580)	1,982	17,340	(391)	4,753	857	48	1,210	(620,379)	3,229	(25,679)	(54,283)	(218,831)	(48,831)	(27,969)	(248,144)	(6,450)			
County	300007	Burke County	4,756	(3,898)	10,660	(4,906)	(5,504)	648	(126,610)	209,052	(248,514)	79,442	(41,109)	(112,388)	(118,736)	(52,647)	(23,719)	(30,970)	(11,400)			
County	300008	Burlingame County	(106,812)	(6,963)	62,041	2,678	109,455	(149,043)	706,400	492,509	(1,366,623)	154,031	(271,809)	1,431,003	745,828	71,147	276,615	267,290	130,776			
County	300009	Cass County	(40,571)	(19,681)	37,131	22,102	11,693	17,876	339,807	246,988	(1,340,692)	(218,165)	(702,337)	(393,630)	(979,410)	(503,910)	(265,590)	(171,580)	(38,330)			
County	300010	Cavaller County	1,493	(1,558)	(38,206)	(3,371)	4,381	(8,880)	(17,627)	52,912	1,349,062	25,030	(167,273)	(305,585)	(84,851)	141,219	(102,821)	(91,168)	(32,081)			
County	300011	Dickey County	(998)	5,272	24,683	(66)	20	4,629	79,678	(56,870)	(68,361)	165,805	26,017	(151,745)	(159,296)	(112,899)	(1,661)	(29,738)	(15,008)			
County	300012	Divide County	9,845	(4,527)	17,078	2,431	(10,561)	(3,990)	(204,730)	10,485	(390,975)	(83,942)	198,744	(94,009)	(177,774)	(119,131)	(35,867)	(8,785)	(14,751)			
County	300013	Dunn County	(55,342)	42,110	12,956	2,057	(8,345)	(37,279)	97,478	200,941	(291,445)	57,677	(20,059)	(63,398)	(110,835)	(54,824)	(19,552)	(26,190)	(10,269)			
County	300014	Eddy County	596	3,065	4,287	(659)	(1,543)	460	30,016	(145,376)	(88,869)	112,285	29,211	(91,565)	(36,947)	(13,581)	2,884	(16,957)	(9,293)			
County	300015	Emmons County	(2,706)	(5,376)	(40,732)	5,815	7,596	9,172	104,520	1,161,132	(89,004)	(114,659)	(267,395)	(80,652)	111,428	(94,244)	(71,493)	(26,343)				
County	300016	Foster County	(10,308)	18,574	(939)	(1,137)	8,394	(1,743)	34,812	(414,276)	5,806	(24,030)	(40,287)	151,335	2,019	22,718	29,554	15,260				
County	300017	Golden Valley County	-	-	(18,868)	(6,288)	76	(9,926)	-	-	1,011,328	185,268	(132,477)	277,871	380,635	250,905	58,965	43,432	27,333			
County	300018	Grand Forks County	(14,099)	(98,092)	51,152	92,349	14,578	(27,652)	(153,669)	(63,850)	(1,304,856)	95,712	(858,334)	796,591	(48,243)	(210,037)	17,354	66,001	78,439			
County	300019	Grant County	(931)	(4,050)	22,265	(8,771)	8,619	(5,236)	(108,704)	17,653	(222,687)	83,295	(100,409)	194,666	86,471	2,188	34,025	30,932	19,326			
County	300020	Griggs County	3,782	4,520	2,427	2,390	5,821	2,184	(74,016)	(71,996)	(126,593)	(2,462)	(96,617)	120,057	17,780	(18,263)	7,599	15,975	12,469			
County	300021	Hettinger County	5,744	(932)	9,823	1,687	(1,277)	2,876	(88,837)	175,201	(303,160)	(39,516)	63,502	(200,346)	(176,820)	(83,600)	(36,600)	(36,474)	(20,146)			
County	300023	Lamoure County	(6,360)	11,181	7,730	(3,092)	3,853	5,366	80,379	(173,235)	(94,610)	263,747	(14,624)	(133,255)	(33,973)	(181)	9,323	(30,070)	(13,045)			
County	300024	Logan County	286	(901)	10,600	3,534	(1,908)	(2,320)	(21,645)	32,745	(277,933)	(117,851)	71,422	(14,472)	(63,101)	(60,098)	(6,299)	5,008	(1,712)			
County	300025	McHenry County	1,540	3,600	16,131	4,239	7,107	4,802	85,319	(61,348)	(412,623)	(87,220)	(132,197)	197,214	(19,763)	(79,097)	5,172	29,554	20,608			
County	300026	McIntosh County	(4,030)	2,280	7,393	616	1,882	7,627	(25,797)	(88,994)	(149,868)	(92,538)	(142,918)	(143,643)	(248,008)	(130,240)	(75,566)	(48,348)				
County	300027	McKenzie County	44,060	57,242	10,881	52,609	80,264	(23,376)	(1,556,758)	(351,473)	341,770	(1,516,098)	784,835	(714,897)	(571,678)	(236,344)	(203,536)	(56,485)	(75,313)			
County	300028	Mdean County	(3,149)	4,274	19,322	(8,535)	(3,336)	(467)	(37,763)	(176,272)	(376,500)	205,642	(230,047)	(431,301)	(468,303)	(180,484)	(117,369)	(126,406)	(44,004)			
County	300029	Mercer County	(8,938)	4,882	2,449	(9,459)	(17,778)	7,763	203,269	(309,884)	(120,319)	(42,281)	122,784	(799,934)	(580,269)	(194,000)	(153,940)	(155,598)	(76,731)			
County	300030	Morton County	(8,346)	40,117	6,238	(4,444)	(8,977)	4,174	(230,642)	(12,137)	(87,594)	76,944	57,769	466,057	405,209	118,057	127,455	111,730	47,967			
County	300031	Mountrail County	(15,347)	3,450	(17,952)	(1,160)	(13,180)	(18,667)	49,450	(99,330)	995,343	(354,267)	(71,067)	(129,172)	(118,044)	47,529	(106,662)	(43,828)	(15,083)			
County	300032	Nelson County</																				

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		2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Recognition Period		5.4093	5.2686	4.8974	4.7334	4.5782	4.4544	5.4093	5.2686	4.8974	4.7334	4.5782	4.4544								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2024	2025	2026	2027	2028	Thereafter		
County	300047	Stutsman County	\$ (6,978)	\$ 1,092	\$ (2,868)	\$ (8,001)	\$ 30,458	\$ (66,340)	\$ 48,893	\$ (51,096)	\$ 524,728	\$ 49,595	\$ (1,091,514)	\$ 952,224	\$ 197,784	\$ 68,977	\$ (26,439)	\$ 64,874	\$ 90,372	\$ -	\$ -
County	300048	Towner County	(4,804)	(15,878)	14,475	(7,370)	(8,879)	(6,513)	10,005	187,059	(322,322)	102,437	105,806	85,690	103,117	11,345	\$ 53,677	30,018	8,077	-	-
County	300049	Trail County	(9,905)	(11,298)	4,505	10,009	(38,590)	(11,839)	73,228	282,642	(331,655)	(360,440)	907,245	251,475	500,578	123,389	189,240	163,505	24,444	-	-
County	300050	Walsh County	1,656	(2,121)	34,670	26,541	(426)	17,868	18,982	104,357	(1,113,527)	(901,991)	35,692	(531,874)	(893,125)	(485,120)	(243,332)	(10,939)	(52,434)	-	-
County	300051	Ward County	(85,637)	(65,252)	88,823	(46,243)	(9,608)	25,476	162,296	(268,166)	(689,189)	(653,105)	120,673	(1,537,473)	(4,493,128)	(589,934)	(423,539)	(325,414)	(154,241)	-	-
County	300052	Wells County	(6,862)	(20,170)	26,943	(12,001)	16,357	(5,363)	84,935	585,893	(429,962)	(82,760)	(207,915)	23,006	(173,887)	(102,894)	(52,557)	(20,238)	1,803	-	-
County	300053	Williams County	(65,719)	53,828	(1,067)	1,302	20,016	7,167	243,531	879,341	294,126	(129,518)	(904,555)	239,487	(252,523)	(63,649)	(157,698)	(56,338)	25,162	-	-
School District	400002	McCluskey Public Schools	(69)	(1,304)	137	1,553	1,208	136	23,701	28,754	(47,630)	(21,087)	13,242	137,704	100,579	22,673	31,075	32,771	14,060	-	-
School District	400003	Lake Region Special Education Unit	(766)	167	4,947	(1,133)	(712)	(835)	(39,570)	(81,282)	(123,222)	122,828	14,292	(33,351)	1,808	1,289	20,240	(2,435)	(3,486)	-	-
School District	400004	Lidgerwood Public School	(2,609)	(2,061)	705	(204)	(2,143)	5,474	28,190	57,927	(43,355)	(46,348)	95,334	(124,560)	(62,080)	(21,224)	(13,637)	(15,029)	(12,190)	-	-
School District	400006	Halliday Public School	(1,685)	(4,959)	2,116	204	(160)	5,002	55,438	76,034	(121,647)	84,062	(41,575)	(215,877)	(174,455)	(56,933)	(52,612)	(43,399)	(21,511)	-	-
School District	400007	Oliver/Mercer Special Education Unit	(1,493)	(2,106)	(1,296)	5,432	(3,398)	3,822	51,161	(23,832)	38,388	(19,124)	79,621	(98,737)	(30,222)	(2,079)	(6,779)	(13,681)	(9,683)	-	-
School District	400008	Underwood Public School District #8	1,328	237	3,250	(1,407)	(2,98)	228	59,792	(9,367)	26,920	(8,082)	95,777	141,873	165,560	55,816	15,287	43,660	14,497	-	-
School District	400010	New Town Public School District	(12,583)	4,296	(10,369)	27,473	2,608	(9,071)	299,891	(258,566)	(130,941)	476,970	348,330	(290,573)	111,126	77,097	87,544	(22,947)	(30,568)	-	-
School District	400011	Bottineau Public School	(3,813)	(4,327)	1,190	(4,309)	8,846	1,158	(6,271)	524	(63,095)	53,003	(107,058)	(80,873)	(110,832)	(40,599)	(31,802)	(30,300)	(8,131)	-	-
School District	400012	Peace Garden Special Services	(2,954)	(443)	231	(1,149)	(1,137)	(5,069)	(13,552)	(21,842)	(5,246)	14,879	115,649	66,033	114,739	39,545	40,824	28,150	6,220	-	-
School District	400014	Beulah Public School #27	1,363	2,478	816	(1,117)	(5,011)	(6,269)	38,349	(58,358)	45,404	(56,053)	(63,204)	146,496	57,553	11,106	8,708	23,436	14,303	-	-
School District	400016	St John School District #3	4,489	1,466	(3,936)	1,427	469	1,052	(36,119)	46,709	(27,219)	270,883	235,277	(126,861)	131,666	77,526	65,443	14,320	(12,833)	-	-
School District	400017	Ellendale Public School District #40	(556)	(1,073)	619	4,353	(1,342)	(785)	3,931	(24,146)	(7,133)	(139,991)	13,976	11,432	(7,481)	2,639	14,937	1,500	-	-	-
School District	400018	Rural Cass Special Education Unit	(4,641)	(3,852)	(3,671)	(5,034)	(5,670)	(9,492)	6,007	(4,026)	(911)	(20,177)	22,581	55,730	34,907	7,507	10,167	12,515	4,718	-	-
School District	400019	Fargo Public Schools	(22,567)	23,366	45,560	(24,509)	111,875	44,204	894,829	1,117,664	(115,333)	(482,465)	376,047	(706,235)	(378,906)	(103,770)	(120,599)	(87,535)	-	-	-
School District	400020	Surrey Schools	(5,122)	2,326	4,059	5,950	(3,864)	(3,027)	(14,263)	(12,858)	(92,514)	(131,160)	178,237	107,766	116,824	18,406	42,200	45,535	10,683	-	-
School District	400021	Jamestown Public School District #1	(11,033)	(7,15)	24,088	568	13,359	(4,599)	137,778	(129,225)	88,023	(162,861)	(235,837)	(723,062)	(735,105)	(391,456)	(232,322)	(237,098)	(74,229)	-	-
School District	400023	Warwick Public School	2,387	(4,933)	(4,653)	(2,939)	3,773	7,722	41,848	273,519	133,554	(185,376)	(158,821)	(137,013)	(219,800)	(65,671)	(92,295)	(48,733)	(13,191)	-	-
School District	400024	Souris Valley Special Services	2,300	(1,509)	(1,010)	(2,886)	(6,423)	(911)	(65,213)	75,219	51,952	44,743	121,738	(449,153)	(23,019)	13,434	(2,018)	(19,127)	(15,308)	-	-
School District	400025	Rugby Public School District #5	1,990	8,181	(11,51)	(1,841)	(6,03)	(33,726)	(34,060)	166,895	32,522	99,475	(60,849)	49,140	43,659	12,873	(9,124)	(6,268)	-	-	-
School District	400026	Billings County School District	5,765	1,845	1,200	986	532	1,777	(64,453)	12,509	(19,435)	78,728	(33,768)	(32,790)	(16,285)	10	(1,872)	(11,158)	(3,165)	-	-
School District	400027	Belcourt School District #7	(11,513)	(62,955)	58,963	13,162	(19,983)	19,068	(59,503)	12,777	(40,796)	115,782	431,649	(901,786)	(404,732)	(80,239)	(88,269)	(146,178)	(90,046)	-	-
School District	400028	West Fargo Public School #6	(34,078)	22,637	40,950	21,413	49,633	69,639	660,708	1,561,497	(239,041)	(743,268)	175,846	(1,394,088)	(1,120,090)	(356,190)	(359,931)	(268,860)	(135,109)	-	-
School District	400029	Minot Public School District #1	(19,774)	60,891	(8,154)	(8,847)	144,525	(61,614)	279,400	614,054	(451,193)	(560,212)	(917,181)	(1,187,239)	(1,661,761)	(619,116)	(537,304)	(377,944)	-	-	-
School District	400030	Bedford Public School #13	(2,129)	2,115	3,249	(383)	2,122	6,461	28,440	(102,914)	58,981	(95,480)	143,011	(246,874)	(133,554)	(36,260)	(37,126)	(5,643)	(24,525)	-	-
School District	400031	Hinto Public School District #20	153	(1,636)	2,648	(143)	(2,86)	(1,706)	(12,101)	(1,559)	(71,817)	185,340	(62,344)	152,220	136,435	48,803	25,840	15,354	-	-	-
School District	400033	Harvey Public School Dist #38	(1,960)	(659)	(577)	(1,517)	(1,697)	6,961	(43,799)	18,723	28,794	(81,011)	60,570	(184,232)	(128,454)	(38,285)	(39,726)	(32,360)	(18,083)	-	-
School District	400034	Oakes Public Schools	1,063	(5,751)	5,902	(2,825)	8,262	(1,176)	(89,712)	52,167	(137,176)	55,875	(83,487)	207,064	115,042	19,310	38,008	36,720	21,004	-	-
School District	400035	Larimore Public School District #44	3,431	2,437	1,392	2,438	(1,176)	470	(66,270)	(26,974)	42,410	(28,455)	(35,300)	10,520	(14,774)	(4,222)	(9,533)	(2,141)	1,122	-	-
School District	400036	Hazen Public School District #3	(5,126)	11,570	87	(322)	7,717	3,739	79,687	(145,388)	22,507	71,360	(51,119)	23,329	19,882	8,924	7,603	595	2,760	-	-
School District	400038	Park River Area School District	701	(868)	(445)	711	190	5,109	(3,604)	35,084	(8,409)	(61,495)	117,610	(194,277)	(102,496)	(29,455)	(26,153)	(27,592)	(19,296)	-	-
School District	400039	Hillsboro Public School	482	(1,279)	1,497	3,380	(458)	(1,339)	(7,362)	27,090	(86,786)	(132,141)	62,643	19,873	(12,073)	(2,205)	12,014	1,890	-	-	-
School District	400040	Lisbon Public School	(5,523)	(405)	(789)	(4,340)	(3,778)	(1,770)	38,887	72,170	74,837	38,838	9,581	(137,337)	(74,749)	(5,445)	(24,615)	(30,498)	(14,191)	-	-
School District	400042	Northern Cass School District #97	572	2,361	2,577	(763)	3,671	6,380	96,949	(99,658)	142,058	46,366	65,557	(193,715)	(64,991)	7,300	(19,868)	(33,112)	(19,111)	-	-
School District	400043	Mandaree Public School #36	9,445	3,284	523	1,920	3,632	(3,279)	504,659	(17,571)	75,097	(167,090)	(102,295)	293,947	122,493	21,936	18,112	52,794	29,651	-	-
School District	400044	Thompson Public School	3,483	3,179	(2,777)	(1,114)	8,698	(732)	(88,653)	11,962	126,463	161,934	(218,486)	193,434	113,828	54,851	22,354	16,765	19,658	-	-
School District	400045	Northern Plains Special Ed Unit	(5,724)	(5,045)	(5,268)	(5,298)	(6,885)	913	1,350	5,298	(10,080)	14,652	(1,663)	(7,620)	(3,500)	(2,449)	(829)	(852)	-	-	-
School District	400046	Bowman Public School District #1	(2,675)	(2,023)	8,729	(1,436)	(7,414)	(3,050)	40,127	17,723	(126,476)	19,874	238,740	(116,817)	17,651	4,543	24,291	1,044	(12,227)	-	-
School District	400047	Apple Creek Elementary School	(873)	(58)	14	(205)	(50)	1,989	298	233	(2,473)	6,726	(9,002)	98,650	74,894	21,553	21,625	21,449	10,267	-	-
School District	400048	Burke Central School	(1,460)	(729)	(1,348)	(673)	1,093	(113)	(37,743)	20,713	23,119	(35,056)	(54,948)	(41,581)	(70,738)	(23,661)	(26,660)	(16,163)	(4,254)	-	-
School District	400049	Washburn Public School	(2,269)	(838)	3,384	(2,659)	6,543	(3,561)	15,070	(18,409)	(87,841)	128,591	(80,760)	252,275	180,741	49,771	59,137	46,463	25,370	-	-
School District	400050	Enderlin Area School District #24	470	1,																	

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		2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Employer Type		5.4093	5.2686	4.8974	4.7334	4.5782	4.4544	5.4093	5.2686	4.8974	4.7334	4.5782	4.4544	Total Deferred	2024	2025	2026	2027	2028	Thereafter
Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportion/Share						Total Deferred	2024	2025	2026	2027	2028	Thereafter
400069	Stanley Community Public School District # 2	\$ (5,410)	\$ 21,202	\$ 6,443	\$ 5,230	\$ 17,139	\$ 16,035	\$ 1,326	\$ (9,312)	\$ 229,469	\$ (312,539)	\$ 198,819	\$ 56,702	\$ 106,770	\$ 39,859	\$ 15,887	\$ 43,603	\$ 7,421	\$ -	\$ -
400070	Mandan Public School District #1	31,876	21,475	20,675	58,130	(45,812)	20,138	(38,432)	154,907	674,831	31,541	1,099,996	(425,707)	454,278	296,255	154,773	43,807	(40,557)	-	-
400072	Killebrew Public School #16	(3,218)	(1,612)	5,911	3,462	(834)	(2,440)	148,177	281,059	(91,748)	(66,597)	(33,003)	418,278	279,265	71,818	76,248	89,149	42,450	-	-
400073	Glenburn School District	(2,451)	3,172	54	4,139	567	4,793	35,187	(99,412)	31,385	(180,684)	19,088	(34,583)	(75,830)	(38,839)	(29,748)	(4,205)	(3,038)	-	-
400074	New Public School #8	450	8,414	5,223	(3,070)	6,636	-	116,258	(70,448)	5,897	302,781	(1,761,353)	-	(879,534)	(321,087)	(336,838)	(221,609)	-	-	
400075	Williston Public School #1	(46,351)	(8,353)	81,643	75,550	1,490	2,827	(6,286)	1,004,358	16,30,577	(997,613)	(15,798,427)	-	(8,866,913)	(3,280,073)	(3,592,701)	(1,594,426)	287	-	
400076	Valley City Public School	(1,068)	1,408	(790)	6,648	9,110	16,361	(2,509)	(17,955)	(62,353)	(174,208)	(239,797)	434,757	146,251	3,166	24,927	72,140	46,018	-	-
400077	Dickinson Public School #1	(24,503)	359	(61,439)	2,856	83,249	16,297	971,137	971,137	(56,128)	44,564	150,762	(141,723)	(3,700)	(21,870)	29,780	1,093	(12,793)	-	-
400078	Drayton Public School #19	(163)	1,740	(1,239)	414	(113)	(8,991)	41,482	35,178	117,078	(32,183)	51,829	78,108	93,625	42,988	21,669	7,049	7,049	-	-
400079	Mohall Lansford Sherwood School	(1,239)	46	2,767	(1,629)	(117)	1,201	1,519	(16,629)	651	101,242	32,629	61,476	103,177	42,000	36,605	18,179	6,393	-	-
400080	Westhope Public School #17	(4,105)	6,534	(1,719)	(1,195)	(700)	147	(5,065)	(46,605)	55,206	26,617	58,198	(35,512)	22,668	18,243	8,713	(6,79)	(3,609)	-	-
400081	Kinross Public School District #2	4,647	2,587	(3,426)	4,693	7,883	(1,216)	50,526	34,922	95,977	117,048	(105,825)	357,708	284,759	103,231	77,499	67,661	36,368	-	-
400082	Grafton Public School District #3	7,038	7,959	8,037	7,544	(10,011)	8,736	(208,142)	(76,720)	(54,686)	(160,221)	106,404	(265,645)	(209,226)	(79,421)	(58,768)	(44,628)	(26,209)	-	-
400083	Wilton Public School District	479	(2,328)	(982)	(3,176)	(16)	(703)	43,875	74,155	5,454	48,703	(62,251)	(26,439)	(24,831)	(5,466)	(12,639)	(13,956)	(2,770)	-	-
400084	Sheyenne Valley Career And Tech Center	(1,070)	(573)	62	(394)	(619)	(1,085)	13,033	12,824	9,633	696	(12,588)	(13,025)	(15,668)	(3,588)	(6,007)	(4,835)	(1,438)	-	-
400085	White Shield School Dist #85	6,003	(10,546)	4,600	(2,867)	(1,597)	(15,336)	(97,872)	81,363	(93,542)	54,644	(279,691)	416,094	158,657	26,781	35,549	54,445	40,882	-	-
400086	Tgu School District #60	(7,233)	12,776	8,573	(6,451)	6,059	(10,849)	(39,752)	12,370	(189,259)	362,705	(518,087)	265,905	8,082	(11,146)	617	(7,409)	(26,027)	-	-
400087	Turtle Lake Mercer School District #72	1,258	4,473	(1,008)	(2,073)	1,036	(2,285)	59,398	(82,678)	8,735	60,620	(82,030)	120,078	84,807	18,552	17,824	16,214	12,010	-	-
400088	Lamoure School District #8	255	3,291	(465)	5,827	2,751	6,344	49,008	(45,057)	84,066	(80,994)	(68,802)	(47,101)	(37,099)	(9,543)	(48,500)	(34,579)	(4,375)	-	-
400089	Divide County School Dist #1	(3,783)	(2,158)	1,634	1,948	928	(2,293)	69,288	45,709	(69,851)	(79,923)	134,252	132,671	138,399	32,043	46,713	46,341	13,302	-	-
400090	Mott/Regent School Dist #1	(5,840)	(11,513)	(1,548)	(6,425)	(2,939)	(2,311)	6,776	91,848	(199,126)	202,466	(94,058)	(518)	(17,702)	(13,080)	8,551	(12,884)	(289)	-	-
400091	United Public School District #7	2,884	10,629	4,697	(726)	(242)	(5,089)	(112,039)	(19,026)	3,228	82,296	(113,053)	83,444	27,861	11,102	5,481	3,283	7,995	-	-
400092	Kulm Public School District #1	(1,057)	2,084	1,726	(124)	1,051	4,557	8,746	(62,337)	(2,916)	35,787	(134,529)	(56,615)	(94,488)	(32,210)	(30,931)	(26,017)	(5,310)	-	-
400093	Wahpeton Public School District #128	(739)	(2,509)	324	3,094	13,246	1,093	(7,488)	60,246	(2,187)	(201,245)	(234,817)	46,809	(152,488)	(64,349)	(15,965)	4,886	(6,249)	-	-
400094	Dunseith School District #1	(2,342)	(7,709)	3,420	(2,271)	4,284	(30,438)	55,880	56,810	(24,847)	31,431	163,967	439,013	469,153	137,813	176,686	112,975	41,679	-	-
400095	Carrollton School District #49	(2,806)	(1,169)	(425)	(2,629)	(387)	3,490	60,887	31,640	(27,701)	169,551	(40,361)	71,477	92,713	39,592	33,792	11,682	7,647	-	-
400096	Glen Ullin Public School #48	725	(2,196)	2,389	6,498	6,878	1,172	(4,940)	20,888	(17,287)	(54,234)	38,680	12,356	16,888	1,125	5,592	8,791	1,380	-	-
400099	Manvel Public School	(299)	(1,677)	(326)	(2,041)	(776)	(1,813)	29,314	76,767	52,382	(17,572)	(66,267)	(18,166)	(46,985)	(9,828)	(22,166)	(12,952)	(2,039)	-	-
400100	Maple Valley School District	(855)	2,659	3,330	3,302	4,552	(1,828)	(5,997)	1,967	(37,347)	(91,603)	(34,142)	146,021	56,994	1,316	12,216	28,633	14,709	-	-
400101	North Berdier School District #100	(2,707)	2,795	(3,093)	(2,622)	(3,712)	(2,925)	29,036	(41,985)	101,926	33,289	(134,140)	(122,476)	(147,561)	(35,688)	(53,520)	(65,560)	(12,793)	-	-
400102	Mckenzie City Public School #1	(18,299)	(5,929)	(8,177)	16,121	(9,789)	39,209	426,328	110,897	251,247	544,513	55,826	(536,151)	(104,258)	66,829	(105,751)	(50,694)	-	-	-
400103	Devils Lake Public School	8,960	7,096	18,497	5,812	13,242	14,766	(185,075)	12,742	(199,686)	70,646	(33,787)	(433,591)	(340,558)	(114,548)	(86,667)	(96,618)	(42,725)	-	-
400104	Mt Pleasant School Dist #4	(894)	3,023	(428)	(1,434)	(44)	(5,525)	8,025	13,080	71,062	39,730	(43,611)	(7,236)	(6,693)	9,456	(8,380)	(6,468)	(3,800)	-	-
400105	Central Cass Public School District #7	(527)	(1,762)	(8,812)	(392)	9,880	12,926	62,819	36,504	202,615	143,790	50,223	(331,614)	(122,584)	10,077	(16,199)	(63,954)	(23,508)	-	-
400106	Milnor Public School District #2	(118)	(935)	2,557	2,474	2,153	956	(3,345)	20,841	(37,047)	(16,663)	(18,322)	142,512	91,665	20,718	26,481	30,169	14,537	-	-
400107	Mapleton Public School	3,217	(437)	(559)	(2,483)	(1,044)	(1,165)	(20,626)	6,619	17,704	152,015	78,257	136,624	206,594	82,169	70,443	40,163	13,819	-	-
400108	Linton Public School District #36	2,582	2,161	814	(1,238)	3,391	(1,919)	(13,167)	(36,411)	(58,760)	39,855	(164,714)	109,991	(5,259)	(15,840)	(4,990)	3,887	11,024	-	-
400109	Tioga Public School District #15	(3,460)	4,165	1,465	(2,961)	(46)	(6,927)	961	(55,937)	204,550	331,681	(136,698)	(96,598)	(1,817)	51,431	(2,178)	(40,509)	(10,561)	-	-
400114	Zetland Public Schools	(397)	(393)	39	(280)	(351)	906	1,826	22,401	(5,402)	3,901	(30,313)	(39,443)	(43,487)	(13,171)	(13,660)	(12,523)	(3,933)	-	-
400117	Garrison Public School District #51	1,258	4,017	2,135	(624)	2,373	9,587	32,447	(16,687)	(50,611)	159,490	(17,965)	(279,794)	(225,994)	(61,875)	(61,295)	(75,261)	(27,563)	-	-
400118	Kenmore Public School District #28	1,152	2,036	3,562	2,467	1,733	4,587	(60,638)	(15,011)	(74,121)	3,907	279,710	(186,371)	4,700	7,520	20,991	(5,267)	(18,544)	-	-
400119	Lewis & Clark Public Schools	(126)	(4,520)	(98)	(6,609)	(2,584)	7,217	72,075	188,967	(42,710)	178,275	82,366	196,480	262,128	99,477	88,250	54,304	20,977	-	-
400120	Sw Special Education Unit	(44)	(133)	(172)	(135)	(157)	395	(25,431)	1,804	404	(2,783)	27,399	(48,947)	(23,566)	(5,558)	(5,226)	(7,530)	(4,952)	-	-
400121	North Valley Career & Technology Center	(397)	(393)	166	(298)	(657)	(1,032)	2,163	12,928	(62,874)	46,652	21,964	29,485	40,187	9,983	18,224	9,079	2,901	-	-
400122	Dakota Prairie Public School	5,835	(2,007)	(495)	296	1,080	1,164	(21,347)	128,178	(807)	(97,674)	(55,378)	(108,781)	(143,501)	(50,400)	(61,106)	(131,018)	(10,377)	-	-
400123	Beach Public School District #3	5,978	3,252	5,553	1,847	(6,599)	5,310	(90,481)	53,540	(73,769)	(76,587)	96,001	(64,500)	(33,077)	(19,701)	(5,340)	(1,998)	(6,038)	-	-
400124	Rolette Public School	1,566	1,488	15	768	3,356	(988)	34,581	(15,977)	(57,810)	(25,546)	39,932	(147,382)	(111,453)	(40,630)	(27,848)	(27,841)	(15,134)	-	-
400125	Drake Public School District	(2,682)	(1,388)	(389)	(633)	(601)	(1,400)	60,157	2,386	(68,992)	428	(32,069)	(30,457)	(55,839)	(26,991)	(14,321)	(11,278)	(3,249)	-	-
400128	Sweet Briar School District #17	-	-	-	-	(75)	-	-	-	-	-	-	17,669	13,644	3,950	3,950	3,950	1,794	-	-
400137	New Salem Almont School District #49	51	1,724	1,189																

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		Recognition Period										Schedule of Deferred Outflows/Inflows From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																													
2018		2019		2020		2021		2022		2023		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		Thereafter							
5.4093		5.2686		4.8974		4.7334		4.5782		4.4544		5.4093		5.2686		4.8974		4.7334		4.5782		4.4544																			
Employer Type	Employer ID	Employer	Difference between Employer Contributions and Share of Contributions		Changes in Proportion/Share																								Total Deferred	2024		2025		2026		2027		2028		Thereafter	
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)							
School District	400153	South Heart Public School District #9	886	5,608	2,108	118,889	30,303	62,351	89,629	150,792	101,474	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180	18,180						
School District	400154	Sargents Central Public School District #6	880	1,737	1,737	311,206	69,203	13,319	29,385	34,907	49,504	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802	18,802						
School District	400155	Fairmount Public School	1,211	1,551	(21)	119,543	13,981	29,275	59,972	(6,567)	47,519	25,968	16,149	6,074	(672)																										
School District	400156	South Central Prairie Special Education Unit	(549)	(611)	(909)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
School District	400157	Pembina Special Education Cooperative	89	(833)	(667)	80,793	85,006	14,218	(7,959)	(4,793)	11,877	15,524	(8,966)	(5,581)																											
School District	400158	Central Regional Education Association	182	7,551	6,363	2,965	-	-	783,460	(207,907)	224,556	246,399	393,645	207,687	75,377	83,145	25,436																								
School District	400159	Oberon Public School #16	(2,681)	5,484	(1,043)	(880)	-	-	104,711	196,650	(89,034)	233,244	222,188	93,888	63,808	40,788	23,704																								
School District	400160	Elgin/Neu Lakeport Public School	-	-	(807)	1,839	-	-	-	-	193,885	65,559	12,053	129,848	65,258	13,791	1,416																								
School District	400161	Williston Basin School District #7	-	-	-	31,871	(11,744)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
School District	400162	Morton Sioux Special Education Unit	-	-	-	4,185	10,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
School District	400163	Nebraska Public School	-	-	-	(9,797)	3,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Political Subdivision	500002	Cass County Water Resource District	(766)	(998)	(963)	278	(932)	(1,071)	1,998	1,767	(58,409)	624	1,623	4,039	(6,490)																										
Political Subdivision	500003	Walsh County Water Resource District	(269)	(140)	(39)	724	923	(1,107)	2,519	2,968	(6,183)	(24,619)	(27,786)	82,363	37,790	6,117	8,528	14,857	8,288																						
Political Subdivision	500005	Ramsey County Soil Conservation District	(789)	(863)	3,237	797	83	336	51,460	3,961	(60,500)	67,542	4,464	4,385	23,002	82,466	12,640																								
Political Subdivision	500006	James River Soil Conservation District	(143)	(96)	(501)	2,283	(497)	663	2,269	299	(4,977)	(57,675)	104,979	48,057	10,432	10,507	16,460	16,658																							
Political Subdivision	500007	Burlingame County Soil Conservation District	(2,916)	(841)	1,928	(986)	276	(130)	45,384	442	(24,251)	62,315	11,879	6,480	30,200	10,037	13,646	2,961	646																						
Political Subdivision	500008	Trail County Public School	(142)	(93)	11	200	638	(223)	2,460	(803)	(2,842)	232	(40,009)	30,155	(4,413)	(6,400)	1,613	3,052																							
Political Subdivision	500009	Granton Park District	4,216	(767)	37	(1,228)	(408)	2,928	(63,502)	93,186	(3,371)	10,740	(1,812)	(108,414)	(75,469)	(18,052)	(22,694)	(23,961)																							
Political Subdivision	500010	Cass County Soil Conservation District	(505)	135	85	(560)	(949)	(1,104)	(4,335)	(18,142)	17,547	(7,725)	8,311	9,029	9,572	3,952	2,102	2,709	809																						
Political Subdivision	500012	Lake Margaret Water Resource Service District	44	39	(637)	(61)	1,041	(15)	80,793	(182,707)	(1,802)	1,249	(25,905)	5,681	(10,209)	(3,944)	(610)	617	(242)																						
Political Subdivision	500016	Greater Ramsey Water District	1,973	(1,247)	150	(1,015)	(1,728)	4,154	(23,576)	57,625	(6,676)	17,781	(190,821)	(132,124)	(35,548)	(37,669)	(39,868)	(19,939)																							
Political Subdivision	500017	Cornejo Regional Library	242	(942)	(885)	(141)	(60)	175	2,134	21,338	3,749	7,388	(7,844)	(51,302)	(39,890)	(10,112)	(12,083)	(12,478)																							
Political Subdivision	500018	Griggs County Public Library	(150)	321	16	(114)	1,041	(15)	80,793	(182,707)	(1,802)	1,249	(25,905)	5,681	(10,209)	(3,944)	(610)	617	(242)																						
Political Subdivision	500019	R & T Water Supply Community Authority	(596)	(4,758)	5,660	1,638	2,011	(83)	(10,957)	35,387	(11,013)	63,388	(58,142)	39,594	23,032	10,814	6,572	3,979																							
Political Subdivision	500022	Consolidated Waste Ltd	(1,229)	1,794	(677)	(651)	(840)	623	2,384	(30,476)	35,941	(13,326)	10,907	(24,754)	(12,883)	(1,064)	(5,724)	(4,082)																							
Political Subdivision	500023	Walsh County Housing Authority	(74)	(148)	(70)	(170)	(142)	(170)	(173)	(418)	(11,353)	39,326	36,326	54,331	19,518	11,264	1,815	2,944																							
Political Subdivision	500024	Williams County Soil Conservation District	(2,282)	(2,441)	2,075	(2,341)	195	(1,764)	54,290	64,269	(70,071)	152,318	17,015	74,069	100,465	41,453	48,228	18,407																							
Political Subdivision	500025	Bowman City Park Board	(2,645)	1,437	859	(880)	1,230	(1,825)	42,770	(45,034)	(299)	9,741	13,634	63,852	57,599	16,926	13,545	15,801																							
Political Subdivision	500027	Stark County Council on Aging/Elder Care	-	-	-	-	(4,051)	8,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Political Subdivision	500028	Williston Housing Authority	(616)	766	820	480	(615)	34,726	(2,192)	1,315	(34,431)	132,528	266,473	838,492	304,295	304,083	201,920	27,986																							
Political Subdivision	500030	Minot Rural Fire Department	(431)	(801)	552	(833)	(492)	21,320	5,084	6,202	3,312	(67,168)	69,573	(506,342)	(311,927)	(47,770)	(80,478)																								
Political Subdivision	500031	Central Plains Water District	(2,790)	(1,334)	(509)	(729)	(1,209)	(1,824)	31,304	24,402	325	5,513	9,824	24,387	25,246	5,104	7,687	6,152	2,303																						
Political Subdivision	500032	Ramsey County Soil Cons. Dist	(511)	(200)	(130)	(1,383)	(1,823)	(1,809)	980	3,747	(26,022)	36,326	54,331	19,518	11,264	1,815	2,944																								
Political Subdivision	500038	Jamestown Regional Airport	(355)	(1,718)	88	(572)	(969)	(1,208)	1,413	75,743	(3,944)	(7,243)	7,904	41,236	35,150	11,916	9,289	9,861	4,084																						
Political Subdivision	500040	Fargo Park District	(10,882)	(10,718)	(2,144)	(6,959)	(13,407)	(30,910)	283,831	241,121	228,805	220,146	162,809	1,622,061	1,449,427	488,164	422,689	376,079	162,315																						
Political Subdivision	500041	Sancti Community Nursing Home	(10,446)	3,196	12,399	3,469	5,466	(25,787)	71,263	31,463	(307,368)	(84,440)	92,672	447,266	67,927	67,927	67,927																								
Political Subdivision	500047	Mercer County Soil Conservation District	(203)	32	(1,649)	(217)	1,653	37,397	5,920	(7,513)	54,466	9,619	(64,759)	(25,051)	(1,704)	(3,928)	(1,281)	(6,438)																							
Political Subdivision	500049	West Fargo Park District	(5,122)	(2,705)	(568)	(3,598)	(10,225)	(5,359)	61,676	45,997	67,820	49,613	131,058	62,448	143,833	63,531	46,400	28,077	5,825																						
Political Subdivision	500051	Ramsey County Job Development Authority	495	495	(2,762)	(1,052)	(1,508)	(1,508)	29,952	70,632	58,628	131,112	148,332																												

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			2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Employer Type	Employer ID	Employer	4,2897	4,4649	4,3537	4,2770	4,0420	4,0502	4,2897	4,4649	4,3537	4,277	4,042	4,0502	Total Deferred	2024	2025	2026	2027	2028	Thereafter	
			Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share													
State	018000	ND Supreme Court	\$ -	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,754)	\$ (11,933)	\$ (2,708)	\$ (113)	\$ -	\$ -	\$ -	
		Total Judges System	\$ -	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,754)	\$ (11,933)	\$ (2,708)	\$ (113)	\$ -	\$ -	\$ -	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.



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 Recognition Period			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																			
			2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Contributions							
Employer Type	Employer ID	Employer	5,8355	5,9581	6,1352	6,7228	6,4415	6,1187	5,8355	5,9581	6,1352	6,7228	6,4415	6,1187	Total Deferred	2024	2025	2026	2027	2028	Thereafter	
			Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share														
City	200010	City Of Cavalier	\$ 945	\$ (1,688)	\$ (158)	\$ 1,348	\$ (1,609)	\$ 205	\$ (631)	\$ (8,065)	\$ (9,383)	\$ (12,626)	\$ 916	\$ 575	\$ (10,957)	\$ (4,782)	\$ (3,214)	\$ (1,870)	\$ (1,191)	\$ 82	\$ 18	
City	200014	City of Grand Forks	-	-	-	(400,557)	(13,606)	(80,278)	-	-	-	3,372,505	(48,606)	64,129	1,589,332	429,773	429,773	429,773	307,231	(6,903)	(315)	
City	200015	City Of Killdeer	-	-	-	-	-	(2,598)	-	-	-	-	-	128,471	86,900	16,977	16,977	16,977	16,977	16,977	2,015	
City	200016	City Of Ellendale	533	409	(887)	917	(416)	595	(3,339)	(3,149)	(1,974)	(10,727)	(68)	(1,768)	(8,185)	(2,632)	(2,192)	(1,791)	(1,323)	(226)	(21)	
City	200028	City Of Thompson	797	(145)	(65)	487	(141)	319	(1,606)	(1,567)	(1,093)	(5,409)	642	(628)	(3,318)	(1,171)	(894)	(729)	(503)	(18)	(3)	
City	200029	City Of Williston	(21,355)	13,782	(135,941)	57,891	(21,964)	48,393	740,973	(48,529)	229,828	(1,002,692)	(71,618)	(275,020)	(750,217)	(182,387)	(176,800)	(190,034)	(153,145)	(43,452)	(4,399)	
City	200030	City Of Bowman	(523)	912	5,480	907	(3,263)	6,640	737	(2,208)	(17,485)	(2,745)	(3,071)	(25,171)	(6,211)	(6,205)	(6,511)	(6,175)	(3,448)	(157)	-	
City	200055	City of Watford City	-	-	-	25,977	(4,417)	14,354	-	-	-	501,632	4,730	62,154	356,385	91,034	91,034	91,034	69,276	12,523	1,484	
City	200070	City Of Powers Lake	352	1,685	(1,893)	961	3,946	(2,981)	(7,227)	(13,865)	8,548	(10,834)	(16,266)	20,416	981	(1,408)	552	(388)	(123)	2,007	341	
City	200083	City of Grafton	-	-	-	(15,232)	(4,477)	-	-	-	-	80,694	26,489	63,551	13,760	13,760	13,760	13,760	8,081	430	-	
City	200085	City of Lincoln	-	-	(17,494)	(952)	(1,063)	2,240	-	-	80,176	(7,584)	3,925	(16,409)	7,209	7,075	7,075	(1,762)	(2,788)	(2,118)	(273)	
City	200089	City of Surrey	-	-	(16,547)	3,400	(2,459)	(1,459)	-	-	42,844	(51,749)	14,180	(1,736)	(12,212)	(1,608)	(1,608)	(5,313)	(3,899)	279	(63)	
City	200094	City of West Fargo	-	(145,777)	(26,321)	21,637	9,336	(74,088)	-	805,919	(72,374)	(101,518)	34,906	364,179	300,761	132,467	26,610	40,224	45,690	50,445	5,625	
City	200098	City Of Oakes	-	-	-	(23,007)	-	(2,520)	-	-	-	-	-	78,778	63,795	12,463	12,463	12,463	12,463	12,463	1,480	
City	200103	City Of Burlington	728	554	(1,949)	(487)	(1,070)	(734)	(2,235)	(5,960)	(4,355)	7,154	64	(6,716)	(6,298)	(2,281)	(1,410)	(518)	(659)	(1,288)	(142)	
County	300001	Adams County	672	7,083	(1,375)	7,636	(3,739)	275	(3,026)	(28,049)	1,111	(27,011)	11,335	(2,862)	(11,118)	(2,169)	(2,132)	(1,327)	99	(49)	-	
County	300003	Benson County	(600)	2,313	1,894	6,668	(385)	8,537	(7,864)	(6,397)	(12,809)	(25,845)	21,462	(24,750)	(4,669)	(4,010)	(2,472)	(1,437)	(1,205)	(313)	-	
County	300004	Billings County	-	-	-	(23,007)	-	(9,619)	-	-	-	-	89,021	84,673	108,306	22,514	22,514	22,514	16,792	1,458	-	
County	300006	Bowman County	178	(1,624)	2,381	2,454	(361)	2,688	(25,022)	5,343	(16,524)	(10,066)	4,674	(24,661)	(23,949)	(5,759)	(6,366)	(5,741)	(3,298)	(427)	-	
County	300009	Cass County	38,267	45,569	(53,797)	106,111	(52,416)	16,523	(240,993)	(230,622)	(226,921)	(1,050,917)	35,435	48,140	(608,262)	(208,119)	(178,361)	(138,794)	(93,646)	9,403	1,255	
County	300013	Dunn County	(9,904)	21,640	(5,029)	14,092	8,051	(11,931)	(10,859)	(38,905)	(38,744)	(45,763)	40,217	(32,638)	(14,170)	(3,882)	(2,041)	(3,737)	420	546	-	
County	300016	Foster County	-	(11,362)	(1,850)	432	931	959	-	36,514	(1,488)	(11,530)	(553)	(974)	2,307	(1,740)	(3,737)	420	546	-	-	
County	300020	Griggs County	153	(181)	(1,484)	1,251	(2,245)	266	(8,725)	(4,520)	(3,095)	(15,613)	713	(17,790)	(26,021)	(6,740)	(5,984)	(5,341)	(4,648)	(2,968)	(940)	
County	300027	McKenzie County	(4,675)	18,376	(46,953)	26,724	71,478	6,152	58,505	(53,216)	48,597	(34,462)	(41,399)	(247,434)	(356,412)	(85,840)	(80,472)	(67,821)	(37,363)	(4,678)	-	
County	300028	McLean County	3,394	5,274	(10,431)	10,930	(10,065)	5,184	(20,931)	(38,814)	(12,082)	(127,570)	26,824	(1,167)	(62,907)	(23,155)	(17,760)	(14,590)	(9,281)	1,804	75	
County	300038	Renville County	-	-	-	-	-	(26,096)	-	-	-	-	-	134,403	90,606	17,701	17,701	17,701	17,701	1,804	75	
County	300044	Slope County	4,853	777	(1,051)	577	(1,633)	312	(3,058)	(2,633)	(1,621)	(7,217)	(611)	(1,939)	(6,795)	(2,106)	(1,810)	(1,098)	(320)	(31)	-	
County	300045	Stark County	14,819	6,488	(19,671)	26,969	(557)	9,981	(76,328)	(47,876)	16,588	(41,609)	(1,991)	(21,459)	(82,566)	(19,827)	(14,600)	(14,600)	(2,048)	(222)	-	
County	300048	Towner County	-	-	(16,057)	2,663	2,081	1,158	-	-	71,266	(29,431)	(12,039)	(3,439)	3,098	(4,383)	3,098	(4,686)	(4,795)	(1,055)	(43)	
County	300050	Walsh County	-	-	(35,473)	6,723	3,887	-	-	263,498	(27,145)	41,910	150,501	150,501	38,233	38,233	28,832	28,832	6,083	887	-	
County	300051	Ward County	(18,525)	8,950	(772)	4,177	88,225	41,241	(101,586)	(240,805)	(422)	(57,885)	(152,816)	(263,145)	(297,601)	(91,755)	(54,310)	(52,068)	(40,696)	(4,302)	-	
County	300052	Wells County	-	-	(10,610)	168	1,620	3,492	-	48,974	(15,552)	(3,549)	(16,806)	(10,193)	819	819	(1,588)	(4,637)	(2,346)	(260)	-	
County	300053	Williams County	(14,506)	57,253	(52,151)	50,101	(16,878)	32,239	(163,347)	(46,855)	(23,033)	(473,264)	(66,726)	12,434	(79,204)	(80,877)	(70,276)	(51,177)	1,571	867	-	
Political Subdivision	500030	Minot Rural Fire Department	-	-	-	-	-	(2,667)	-	-	-	-	-	109,693	69,457	13,569	13,569	13,569	13,569	1,612	-	
Political Subdivision	500041	Bismarck Rural Fire Protection	-	(49,487)	(5,640)	(3,201)	4,097	4,516	-	157,892	(8)	(45,554)	3,522	2,396	(498)	11,570	(5,860)	(5,061)	(2,930)	1,651	-	
State	012500	Attorney General's Office	16,890	8,565	(75,517)	65,028	(32,486)	29,029	(102,860)	(141,370)	(100,809)	(428,015)	164,315	(233,494)	(363,381)	(117,038)	(95,883)	(70,829)	(51,979)	(24,383)	(3,969)	
State of ND	054000	Adjutant General ND National Guard	(1,307)	2,363	(11,913)	13,304	(522)	3,887	(19,978)	(42,263)	(7,629)	(94,619)	(4,936)	(34,047)	(87,242)	(27,471)	(21,056)	(18,303)	(14,521)	(5,305)	(586)	
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	4,422	-	-	-	-	-	-	-	-	-	712	712	-	-	-	-	-	-	
Total Public Safety with Prior Main System Service System			\$ 11,186	\$ (3,849)	\$ (505,756)	\$ 12,140	\$ (11,337)	\$ (22,372)	\$ -	\$ -	\$ (1)	\$ 1	\$ 1	\$ (1)	\$ (196,440)	\$ (86,654)	\$ (86,045)	\$ (14,757)	\$ (4,118)	\$ (4,447)	\$ (419)	

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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		2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Employer Type	Employer ID	Employer	4,7417	5,3789	5,6463	5,4903	5,7217	5,1014	4,7417	5,3789	5,6463	5,4903	5,7217	5,1014	Total Deferred	2024	2025	2026	2027	2028	Thereafter
			Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share													
City	200007	City of Beulah	\$	\$	\$ (6,631)	\$ (431)	\$ 4,451	\$ 3,490	\$ -	\$ -	\$ (20,559)	\$ 171	\$ (5,372)	\$ 1,020	\$ (5,018)	\$ (4,140)	\$ (2,434)	\$ 698	\$ 768	\$ 90	\$ -
City	200027	City of Mandan	2,663	24,863	(28,651)	(8,452)	16,332	14,070	9,472	35,306	15,420	1,258	(37,821)	(57,827)	(52,041)	(11,747)	(15,159)	(12,977)	(11,286)	(872)	-
City	200043	City of Dickinson	-	(80,964)	(34,785)	(1,813)	18,224	(15,759)	-	(348,776)	11,777	2,484	(21,137)	52,696	(9,020)	4,161	6,793	6,873	732	-	-
City	200096	City of Valley City	-	-	-	-	(32,299)	3,804	-	-	-	-	62,448	421	23,008	6,097	6,097	4,032	85	-	-
City	200097	City Of Devils Lake	(1,734)	9,726	(9,695)	7,580	(4,513)	8,588	(23,460)	63,187	2,410	(1,197)	(9,289)	10,543	12,310	6,349	1,666	1,906	2,008	381	-
City	200118	City of Berthold	73	694	(738)	313	390	381	(970)	4,006	419	(102)	(751)	(4,856)	(3,501)	(628)	(941)	(919)	(923)	(90)	-
City	200126	City of Garrison	-	-	(4,033)	(114)	(1,038)	(201)	-	(4,742)	90	3,039	(1,288)	(2,473)	(1,502)	(953)	52	(43)	(29)	-	-
City	200128	City of Rolette	-	-	-	-	(2,157)	-	-	-	-	-	-	10,905	7,033	1,715	1,715	1,715	1,715	173	-
County	300002	Barnes County	198	10,582	(8,090)	(2,870)	9,577	4,946	(3,780)	68,137	(4,779)	(2,459)	(4,137)	(737)	6,297	4,070	(669)	1,302	1,510	84	-
County	300030	Morton County	2,096	31,004	(21,493)	(4,232)	10,233	(27,743)	21,837	148,165	(3,010)	1,795	(15,927)	14,244	(21,194)	698	(10,364)	(7,354)	(5,885)	(2,609)	-
County	300040	Rolette County	(2,688)	7,823	(5,955)	12,170	7,206	(3,510)	(3,100)	57,244	4,226	(3,068)	(6,085)	(2,937)	3,751	4,866	391	(256)	(1,123)	(127)	-
County	300041	Sargent County	-	(7,667)	(2,828)	(1,376)	1,644	(696)	-	(27,269)	(662)	1,030	(5,767)	34	(6,849)	(3,993)	(1,314)	(882)	(648)	(12)	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	-	-	-	-	(50,209)	14,644	-	-	-	-	60,798	(22,208)	13,816	3,863	3,863	3,863	2,376	(149)	-
		Total Public Safety without Prior Main System Service System	\$	\$ (3,939)	\$ (122,897)	\$ 775	\$ (2)	\$ (143)	\$ (1)	\$ -	\$ -	\$ 2	\$ (1)	\$ -	\$ (35,881)	\$ (21,931)	\$ (13,959)	\$ 38	\$ (26)	\$ (3)	\$ -

* Based on a measurement date of June 30, 2023. Will be used for fiscal year ending June 30, 2024.
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>	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: <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

<i>Entry Age Actuarial Cost Method (EAN)</i>	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.
<i>Fiduciary Net Position</i>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Long-Term Expected Rate of Return</i>	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.
<i>Money-Weighted Rate of Return</i>	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.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	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.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.
<i>Non-Employer Contributing Entities</i>	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.
<i>Normal Cost</i>	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>	The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <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.