

# North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68  
Accounting and Financial Reporting for  
Pensions for June 30, 2024





December 31, 2024

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, 2024, 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

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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2024 actuarial valuation report.



# Table of Contents

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		<u>Page</u>
<b>Section A</b>	Executive Summary	
	Executive Summary.....	1
	Discussion.....	2
<b>Section B</b>	Financial Statements	
	Statement of Pension Expense under GASB Statement No. 68 .....	1
	Statement of Outflows and Inflows Arising from Current and Prior Periods .....	3
	Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) from Current and Prior Periods.....	6
	Statement of Details of Outflows and Inflows Arising from Current and Prior Periods.....	11
	Statement of Fiduciary Net Position .....	16
	Statement of Changes in Fiduciary Net Position .....	17
<b>Section C</b>	Required Supplementary Information	
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period .....	1
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear .....	2
	Schedule of the Net Pension Liability Multiyear.....	7
	Schedule of Contributions Multiyear .....	10
	Notes to Schedule of Contributions.....	13
	Schedule of Investment Returns Multiyear .....	14
	Schedule of Reconciliation of Net Pension Liability.....	15
<b>Section D</b>	Notes to Financial Statements	
	Long-Term Expected Return on Plan Assets .....	1
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption .....	2
	Summary of Population Statistics .....	3
<b>Section E</b>	Schedules of Employer Allocations	
	Schedule of Net Pension Liability by Employer Type.....	1
	Schedule of Net Pension Liability Discount Rate Sensitivity by Employer Type .....	2
	Schedule of Contributions by Employer Type.....	3
	Schedule of Pension Amounts by Employer Type .....	4
	Schedule of Net Deferred Outflows and Inflows by Year by Employer Type .....	5
	Schedule of Net Pension Liability by Employer .....	6
	Net Pension Liability Discount Rate Sensitivity by Employer .....	16
	Schedule of Contributions by Employer .....	26
	Schedule of Pension Amounts by Employer .....	36
	Schedule of Net Deferred Outflows and Inflows by Year by Employer .....	46
	Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions .....	56
<b>Section F</b>	Glossary of Terms.....	1



# SECTION A



## EXECUTIVE SUMMARY

# Executive Summary as of June 30, 2024

Actuarial Valuation Date	July 1, 2024
Measurement Date of the Net Pension Liability	July 1, 2024
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2024
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2025

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	15,370	67	168	27	15,632
- Inactive, Nonretired Members	17,864	1	590	212	18,667
- Active Members	23,839	60	1,649	251	25,799
- Total	57,073	128	2,407	490	60,098
Covered Payroll	\$ 1,311,798,089	\$ 9,990,447	\$ 117,265,263	\$ 15,868,015	\$ 1,454,921,813
<b>Net Pension Liability</b>					
Total Pension Liability	\$ 5,848,415,047	\$ 62,678,213	\$ 282,550,656	\$ 25,324,652	\$ 6,218,968,568
Plan Fiduciary Net Position	3,978,059,001	70,567,926	192,536,667	24,123,755	4,265,287,349
Net Pension Liability	\$ 1,870,356,046	\$ (7,889,713)	\$ 90,013,989	\$ 1,200,897	\$ 1,953,681,219
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.02 %	112.59 %	68.14 %	95.26 %	68.59 %
Net Pension Liability as a Percentage of Covered Payroll	142.58 %	(78.97)%	76.76 %	7.57 %	134.28 %
<b>Development of the Single Discount Rate</b>					
Single Discount Rate, Beginning of Year	6.50 %	6.50 %	6.50 %	6.50 %	6.50 %
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*	3.97 %	3.97 %	3.97 %	3.97 %	3.97 %
Last year ending June 30 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124	2124	2124	2124	2124
<b>Total Pension Expense</b>	\$ 78,767,371	\$ 230,266	\$ (14,855,612)	\$ 1,348,119	\$ 65,490,144

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	
<b>Deferred Outflows of Resources</b>					
Difference between expected and actual experience	\$ 88,803,720	\$ 628,047	\$ 81,507,398	\$ 558,759	\$ 171,497,924
Changes in assumptions	450,752,019	2,683,025	36,941,624	3,752,351	494,129,019
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 539,555,739	\$ 3,311,072	\$ 118,449,022	\$ 4,311,110	\$ 665,626,943
<b>Deferred Inflows of Resources</b>					
Difference between expected and actual experience	\$ -	\$ 307,923	\$ -	\$ 354,514	\$ 662,437
Changes in assumptions	848,734,205	5,037,145	55,184,041	5,420,206	914,375,597
Net difference between projected and actual earnings on pension plan investments	17,101,663	15,407	942,974	36,092	18,096,136
Total	\$ 865,835,868	\$ 5,360,475	\$ 56,127,015	\$ 5,810,812	\$ 933,134,170

\*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, 2024. 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

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## Accounting Standard

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

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

## Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2024.

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

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



# Discussion

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## Notes to Financial Statements

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

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

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

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

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

## Required Supplementary Information

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

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

# Discussion

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## Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2024 and a measurement date of July 1, 2024.

## 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 3.97% (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

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### **FINANCIAL STATEMENTS**

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

# Statement of Pension Expense under GASB Statement No. 68

## Total for All Employers

### Fiscal Year Ended June 30, 2024

A. Expense	Public Safety				Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 152,758,636	\$ 2,284,204	\$ 12,179,130	\$ 2,235,348	\$ 169,457,318
2. Interest on the Total Pension Liability	357,253,880	3,822,875	12,388,254	1,505,684	374,970,693
3. Current-Period Benefit Changes	(1,787,775)	-	-	-	(1,787,775)
4. Employee Contributions (made negative for addition here) <sup>1</sup>	(100,727,580)	(784,910)	(6,203,707)	(897,625)	(108,613,822)
5. Projected Earnings on Plan Investments (made negative for addition here)	(236,694,546)	(4,252,316)	(9,879,346)	(1,384,430)	(252,210,638)
6. Pension Plan Administrative Expense	2,814,595	29,261	118,662	23,264	2,985,782
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here) <sup>2</sup>	(96,198,757)	-	(38,824,140)	-	(135,022,897)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	22,793,326	(767,373)	15,627,246	(114,190)	37,539,009
9. Recognition of Outflow (Inflow) of Resources due to Assets	(21,444,408)	(101,475)	(261,711)	(19,932)	(21,827,526)
<b>10. Total Pension Expense</b>	<b>\$ 78,767,371</b>	<b>\$ 230,266</b>	<b>\$ (14,855,612)</b>	<b>\$ 1,348,119</b>	<b>\$ 65,490,144</b>

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

<sup>2</sup> Includes a \$135 million one-time cash infusion to the Main System.  
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, 2024

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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*	247,814	531	15,892	2,391
2. Total plan membership (active employees and inactive employees)	57,073	128	2,407	490
3. Average of the expected remaining service lives (1./2.)	4.3421	4.1461	6.6022	4.8791

*\* 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, 2024

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### Total PERS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 171,497,924	\$ 662,437	\$ 170,835,487
2. Assumption Changes	494,129,019	914,375,597	(420,246,578)
3. Net Difference between projected and actual earnings on pension plan investments	-	18,096,136	(18,096,136)
<b>4. Total</b>	<b>\$ 665,626,943</b>	<b>\$ 933,134,170</b>	<b>\$ (267,507,227)</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ (211,423,912)
2026	39,513,310
2027	(107,042,506)
2028	(6,162,559)
2029	10,685,730
Thereafter	6,922,710
<b>Total</b>	<b>\$ (267,507,227)</b>

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

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

#### Fiscal Year Ended June 30, 2024

### 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	\$ 88,803,720	\$ -	\$ 88,803,720
2. Assumption Changes	450,752,019	848,734,205	(397,982,186)
3. Net Difference between projected and actual earnings on pension plan investments	-	17,101,663	(17,101,663)
<b>4. Total</b>	<b>\$ 539,555,739</b>	<b>\$ 865,835,868</b>	<b>\$ (326,280,129)</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ (226,643,118)
2026	28,317,494
2027	(114,996,309)
2028	(12,958,196)
2029	-
Thereafter	-
<b>Total</b>	<b>\$ (326,280,129)</b>

### Judges

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 628,047	\$ 307,923	\$ 320,124
2. Assumption Changes	2,683,025	5,037,145	(2,354,120)
3. Net Difference between projected and actual earnings on pension plan investments	-	15,407	(15,407)
<b>4. Total</b>	<b>\$ 3,311,072</b>	<b>\$ 5,360,475</b>	<b>\$ (2,049,403)</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ (834,646)
2026	(527,639)
2027	(401,066)
2028	(286,052)
2029	-
Thereafter	-
<b>Total</b>	<b>\$ (2,049,403)</b>



# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2024

## 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	\$ 81,507,398	\$ -	\$ 81,507,398
2. Assumption Changes	36,941,624	55,184,041	(18,242,417)
3. Net Difference between projected and actual earnings on pension plan investments	-	942,974	(942,974)
<b>4. Total</b>	<b>\$ 118,449,022</b>	<b>\$ 56,127,015</b>	<b>\$ 62,322,007</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ 16,626,480
2026	11,995,165
2027	8,754,631
2028	7,337,291
2029	10,685,730
Thereafter	6,922,710
<b>Total</b>	<b>\$ 62,322,007</b>

## Public Safety without Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 558,759	\$ 354,514	\$ 204,245
2. Assumption Changes	3,752,351	5,420,206	(1,667,855)
3. Net Difference between projected and actual earnings on pension plan investments	-	36,092	(36,092)
<b>4. Total</b>	<b>\$ 4,311,110</b>	<b>\$ 5,810,812</b>	<b>\$ (1,499,702)</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2025	\$ (572,628)
2026	(271,710)
2027	(399,762)
2028	(255,602)
2029	-
Thereafter	-
<b>Total</b>	<b>\$ (1,499,702)</b>





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

## Total PERS

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ (7,658,109)	Varies by Plan	\$ -	\$ (7,658,109)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(3,612,020)	Varies by Plan	-	(3,612,020)	-	-	-	-	-	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	-	(60,512,659)	(4,833,137)	-	-	-	-	-	-	-	-	-
2019	(210,895,384)	Varies by Plan	-	(160,063,744)	(39,949,385)	(10,882,255)	-	-	-	-	-	-	-	-
2020	17,186,876	Varies by Plan	196,098	10,438,149	3,479,383	3,073,246	176,203	19,895	-	-	-	-	-	-
2021	47,335,729	Varies by Plan	16,378,441	15,478,644	7,739,322	7,739,322	7,084,129	5,376,059	3,918,253	-	-	-	-	-
2022	3,714,515	Varies by Plan	1,380,182	778,111	778,111	778,111	778,111	507,430	79,270	15,371	-	-	-	-
2023	72,722,916	Varies by Plan	40,502,622	-	16,110,147	16,110,147	16,110,147	16,110,147	7,711,176	511,806	59,346	-	-	-
2024	138,249,770	Varies by Plan	112,378,144	-	25,871,626	25,871,626	25,871,626	25,871,626	16,344,862	11,495,694	6,922,710	-	-	-
Total			170,835,487	(205,151,628)	(16,675,559)	42,690,197	50,020,216	47,885,157	37,580,325	16,872,039	11,555,040	6,922,710	-	-

  

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from changes in assumptions										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 108,139,418	Varies by Plan	\$ -	\$ 108,139,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	741,491,982	Varies by Plan	-	741,491,982	-	-	-	-	-	-	-	-	-	-
2018	125,224,437	Varies by Plan	-	115,674,345	9,550,092	-	-	-	-	-	-	-	-	-
2019	(464,473,143)	Varies by Plan	-	(352,350,012)	(87,506,494)	(24,616,637)	-	-	-	-	-	-	-	-
2020	1,859,558,804	Varies by Plan	10,377,234	1,133,243,655	377,747,885	338,190,030	9,236,769	1,140,465	-	-	-	-	-	-
2021	(1,743,329,166)	Varies by Plan	(285,203,762)	(729,062,702)	(364,531,351)	(364,531,351)	(268,750,623)	(9,811,174)	(6,641,965)	-	-	-	-	-
2022	1,375,418,631	Varies by Plan	483,751,785	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	(629,171,835)	-	(251,415,512)	(251,415,512)	(251,415,512)	(251,415,512)	(118,032,510)	(7,438,991)	(869,310)	-	-	-
2024	-	Varies by Plan	-	-	-	-	-	-	-	-	-	-	-	-
Total			(420,246,578)	1,314,358,968	(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 (2025-2030)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 179,943,347	5.0000	\$ -	\$ 179,943,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(118,296,196)	5.0000	-	(118,296,196)	-	-	-	-	-	-	-	-	-	-
2018	(38,017,285)	5.0000	-	(38,017,285)	-	-	-	-	-	-	-	-	-	-
2019	69,099,597	5.0000	-	55,279,676	13,819,921	-	-	-	-	-	-	-	-	-
2020	129,547,591	5.0000	-	77,728,554	25,909,518	25,909,519	-	-	-	-	-	-	-	-
2021	(625,833,949)	5.0000	(125,166,789)	(250,333,580)	(125,166,790)	(125,166,790)	(125,166,789)	-	-	-	-	-	-	-
2022	530,561,469	5.0000	212,224,587	106,112,294	106,112,294	106,112,294	106,112,294	106,112,293	-	-	-	-	-	-
2023	(47,881,317)	5.0000	(28,728,791)	-	(9,576,263)	(9,576,263)	(9,576,263)	(9,576,263)	(9,576,265)	-	-	-	-	-
2024	(95,531,429)	5.0000	(76,425,143)	-	(19,106,286)	(19,106,286)	(19,106,286)	(19,106,286)	(19,106,286)	(19,106,285)	-	-	-	-
Total			(18,096,136)	12,416,810	11,098,680	(21,827,526)	(47,737,044)	77,429,744	(28,682,551)	(19,106,285)	-	-	-	-

  

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from All Sources										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 280,424,656	Varies by Type	\$ -	\$ 280,424,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	619,583,766	Varies by Type	-	619,583,766	-	-	-	-	-	-	-	-	-	-
2018	21,861,356	Varies by Type	-	17,144,401	4,716,955	-	-	-	-	-	-	-	-	-
2019	(606,268,930)	Varies by Type	-	(457,134,080)	(113,635,958)	(35,498,892)	-	-	-	-	-	-	-	-
2020	2,006,293,271	Varies by Type	10,573,332	1,221,410,358	407,136,786	367,172,795	9,412,972	1,160,360	-	-	-	-	-	-
2021	(2,321,827,386)	Varies by Type	(393,992,110)	(963,917,638)	(481,958,819)	(481,958,819)	(386,833,283)	(4,435,115)	(2,723,712)	-	-	-	-	-
2022	1,909,694,615	Varies by Type	697,356,554	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	(617,398,004)	-	(244,881,628)	(244,881,628)	(244,881,628)	(244,881,628)	(119,897,599)	(6,927,185)	(809,964)	-	-	-
2024	42,718,341	Varies by Type	35,953,001	-	6,765,340	6,765,340	6,765,340	6,765,340	(2,761,423)	11,495,694	6,922,710	-	-	-
Total			(267,507,227)	1,121,624,150	(24,509,977)	15,711,483	(211,423,912)	39,513,310	(107,042,506)	(6,162,559)	10,685,730	6,922,710	-	-



# 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 (2025-2029)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029		
2016	\$ (10,881,976)	5.8568	\$ -	\$ (10,881,976)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(812,730)	5.5110	-	(812,730)	-	-	-	-	-	-	-	-	-
2018	(63,290,278)	5.4093	-	(58,501,355)	(4,788,923)	-	-	-	-	-	-	-	-
2019	(208,589,919)	5.2686	-	(158,364,588)	(39,591,147)	(10,634,184)	-	-	-	-	-	-	-
2020	15,384,504	4.8974	-	9,424,086	3,141,362	2,819,056	-	-	-	-	-	-	-
2021	11,275,311	4.7334	1,747,015	4,764,148	2,382,074	2,382,074	1,747,015	-	-	-	-	-	-
2022	3,264,874	4.5782	1,125,469	713,135	713,135	713,135	713,135	412,334	-	-	-	-	-
2023	69,611,818	4.4544	38,356,512	-	15,627,653	15,627,653	15,627,653	15,627,653	7,101,206	-	-	-	-
2024	61,809,703	4.3421	47,574,724	-	-	14,234,979	14,234,979	14,234,979	14,234,979	4,869,787	-	-	-
<b>Total</b>			<b>88,803,720</b>	<b>(213,659,280)</b>	<b>(22,515,846)</b>	<b>25,142,713</b>	<b>32,322,782</b>	<b>30,274,966</b>	<b>21,336,185</b>	<b>4,869,787</b>			

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029		
2016	\$ 108,344,338	5.8568	\$ -	\$ 108,344,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	718,062,723	5.5110	-	718,062,723	-	-	-	-	-	-	-	-	-
2018	121,297,818	5.4093	-	112,119,700	9,178,118	-	-	-	-	-	-	-	-
2019	(449,416,313)	5.2686	-	(341,203,592)	(85,300,898)	(22,911,823)	-	-	-	-	-	-	-
2020	1,783,984,276	4.8974	-	1,092,815,133	364,271,711	326,897,432	-	-	-	-	-	-	-
2021	(1,661,610,969)	4.7334	(257,452,461)	(702,079,254)	(351,039,627)	(351,039,627)	(257,452,461)	-	-	-	-	-	-
2022	1,307,586,426	4.5782	450,752,019	285,611,469	285,611,469	285,611,469	285,611,469	165,140,550	-	-	-	-	-
2023	(1,073,095,420)	4.4544	(591,281,744)	-	(240,906,838)	(240,906,838)	(240,906,838)	(240,906,838)	(109,468,068)	-	-	-	-
2024	-	4.3421	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			<b>(397,982,186)</b>	<b>1,273,670,517</b>	<b>(18,186,065)</b>	<b>(2,349,387)</b>	<b>(212,747,830)</b>	<b>(75,766,288)</b>	<b>(109,468,068)</b>				

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029		
2016	\$ 173,740,466	5.0000	\$ -	\$ 173,740,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(113,671,753)	5.0000	-	(113,671,753)	-	-	-	-	-	-	-	-	-
2018	(36,432,804)	5.0000	-	(36,432,804)	-	-	-	-	-	-	-	-	-
2019	66,250,781	5.0000	-	53,000,624	13,250,157	-	-	-	-	-	-	-	-
2020	123,868,297	5.0000	-	74,320,977	24,773,659	24,773,661	-	-	-	-	-	-	-
2021	(600,134,436)	5.0000	(120,026,888)	(240,053,774)	(120,026,887)	(120,026,887)	(120,026,888)	-	-	-	-	-	-
2022	503,366,208	5.0000	201,346,482	100,673,242	100,673,242	100,673,242	100,673,242	100,673,240	-	-	-	-	-
2023	(45,182,197)	5.0000	(27,109,319)	-	(9,036,439)	(9,036,439)	(9,036,439)	(9,036,439)	(9,036,441)	-	-	-	-
2024	(89,139,923)	5.0000	(71,311,938)	-	-	(17,827,985)	(17,827,985)	(17,827,985)	(17,827,985)	(17,827,983)	-	-	-
<b>Total</b>			<b>(17,101,663)</b>	<b>11,576,978</b>	<b>9,633,732</b>	<b>(21,444,408)</b>	<b>(46,218,070)</b>	<b>73,808,816</b>	<b>(26,864,426)</b>	<b>(17,827,983)</b>			

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029		
2016	\$ 271,202,828	Varies by Type	\$ -	\$ 271,202,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	603,578,240	Varies by Type	-	603,578,240	-	-	-	-	-	-	-	-	-
2018	21,574,736	Varies by Type	-	17,185,541	4,389,195	-	-	-	-	-	-	-	-
2019	(591,755,451)	Varies by Type	-	(446,567,556)	(111,641,888)	(33,546,007)	-	-	-	-	-	-	-
2020	1,923,237,077	Varies by Type	-	1,176,560,196	392,186,732	354,490,149	-	-	-	-	-	-	-
2021	(2,250,470,094)	Varies by Type	(375,732,334)	(937,368,880)	(468,684,440)	(468,684,440)	(375,732,334)	-	-	-	-	-	-
2022	1,923,237,077	Varies by Type	653,223,970	386,997,846	386,997,846	386,997,846	386,997,846	266,226,124	-	-	-	-	-
2023	(2,250,470,094)	Varies by Type	(580,034,551)	-	(234,315,624)	(234,315,624)	(234,315,624)	(234,315,624)	(111,403,303)	-	-	-	-
2024	(27,330,220)	Varies by Type	(23,737,214)	-	-	(3,593,006)	(3,593,006)	(3,593,006)	(3,593,006)	(12,958,196)	-	-	-
<b>Total</b>			<b>(326,280,129)</b>	<b>1,071,588,215</b>	<b>(31,068,179)</b>	<b>1,348,918</b>	<b>(226,643,118)</b>	<b>28,317,494</b>	<b>(114,996,309)</b>	<b>(12,958,196)</b>			



# 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 (2025-2029)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience Recognized in Year Ending June 30								
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	
2016	\$ (1,055,087)	4.38	\$ -	\$ (1,055,087)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(2,410,397)	4.29	-	(2,410,397)	-	-	-	-	-	-	-	-
2018	(1,556,919)	4.4649	-	(1,556,919)	-	-	-	-	-	-	-	-
2019	(448,314)	4.3537	-	(411,892)	(36,422)	-	-	-	-	-	-	-
2020	645,764	4.4255	-	437,757	145,919	62,088	-	-	-	-	-	-
2021	119,091	4.2770	7,711	55,690	27,845	27,845	7,711	-	-	-	-	-
2022	(127,080)	4.0420	(32,760)	(31,440)	(31,440)	(31,440)	(31,440)	(1,320)	-	-	-	-
2023	(543,589)	4.0502	(275,163)	-	(134,213)	(134,213)	(134,213)	(134,213)	(6,737)	-	-	-
2024	817,512	4.1461	620,336	-	-	197,176	197,176	197,176	197,176	28,808	-	-
<b>Total</b>			<b>320,124</b>	<b>(4,972,288)</b>	<b>(28,311)</b>	<b>121,456</b>	<b>39,234</b>	<b>61,643</b>	<b>190,439</b>	<b>28,808</b>	<b>-</b>	<b>-</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from changes in assumptions Recognized in Year Ending June 30								
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	
2016	\$ (780,206)	4.38	\$ -	\$ (780,206)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	6,201,124	4.29	-	6,201,124	-	-	-	-	-	-	-	-
2018	761,957	4.4649	-	761,957	-	-	-	-	-	-	-	-
2019	(3,913,886)	4.3537	-	(3,595,916)	(317,970)	-	-	-	-	-	-	-
2020	16,820,569	4.4255	-	11,402,487	3,800,829	1,617,253	-	-	-	-	-	-
2021	(12,976,298)	4.2770	(840,410)	(6,067,944)	(3,033,972)	(3,033,972)	(840,410)	-	-	-	-	-
2022	10,407,662	4.0420	2,683,025	2,574,879	2,574,879	2,574,879	2,574,879	108,146	-	-	-	-
2023	(8,290,713)	4.0502	(4,196,735)	-	(2,046,989)	(2,046,989)	(2,046,989)	(2,046,989)	(102,757)	-	-	-
2024	-	4.1461	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			<b>(2,354,120)</b>	<b>10,496,381</b>	<b>976,777</b>	<b>(888,829)</b>	<b>(312,520)</b>	<b>(1,938,843)</b>	<b>(102,757)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments Recognized in Year Ending June 30								
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	
2016	\$ 3,316,272	5.0000	\$ -	\$ 3,316,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(2,218,591)	5.0000	-	(2,218,591)	-	-	-	-	-	-	-	-
2018	(700,149)	5.0000	-	(700,149)	-	-	-	-	-	-	-	-
2019	1,198,331	5.0000	-	958,664	239,667	-	-	-	-	-	-	-
2020	2,299,438	5.0000	-	1,379,664	459,888	459,886	-	-	-	-	-	-
2021	(9,554,604)	5.0000	(1,910,920)	(3,821,842)	(1,910,921)	(1,910,921)	(1,910,920)	-	-	-	-	-
2022	9,191,546	5.0000	3,676,619	1,838,309	1,838,309	1,838,309	1,838,309	1,838,310	-	-	-	-
2023	(869,444)	5.0000	(521,666)	-	(173,889)	(173,889)	(173,889)	(173,889)	(173,888)	-	-	-
2024	(1,574,300)	5.0000	(1,259,440)	-	-	(314,860)	(314,860)	(314,860)	(314,860)	(314,860)	-	-
<b>Total</b>			<b>(15,407)</b>	<b>752,327</b>	<b>453,054</b>	<b>(101,475)</b>	<b>(561,360)</b>	<b>1,349,561</b>	<b>(488,748)</b>	<b>(314,860)</b>	<b>-</b>	<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from All Sources Recognized in Year Ending June 30								
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	
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	-	(1,495,111)	-	-	-	-	-	-	-	-
2019	(3,163,869)	Varies by Type	-	(3,049,144)	(114,725)	-	-	-	-	-	-	-
2020	(1,495,111)	Varies by Type	-	13,219,908	4,406,636	2,139,227	-	-	-	-	-	-
2021	(1,495,111)	Varies by Type	(2,743,619)	(9,834,096)	(4,917,048)	(4,917,048)	(2,743,619)	-	-	-	-	-
2022	19,765,771	Varies by Type	6,326,884	4,381,748	4,381,748	4,381,748	4,381,748	1,945,136	-	-	-	-
2023	(22,411,811)	Varies by Type	(4,993,564)	-	(2,355,091)	(2,355,091)	(2,355,091)	(2,355,091)	(283,382)	-	-	-
2024	(756,788)	Varies by Type	(639,104)	-	-	(117,684)	(117,684)	(117,684)	(117,684)	(286,052)	-	-
<b>Total</b>			<b>(2,049,403)</b>	<b>6,276,420</b>	<b>1,401,520</b>	<b>(868,848)</b>	<b>(834,646)</b>	<b>(527,639)</b>	<b>(401,066)</b>	<b>(286,052)</b>	<b>-</b>	<b>-</b>



# 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 (2025-2030)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
				Recognized in Year Ending June 30										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 4,328,449	5.86	\$ -	\$ 4,328,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(357,125)	5.78	-	(357,125)	-	-	-	-	-	-	-	-	-	-
2018	(308,824)	5.8355	-	(264,610)	(44,214)	-	-	-	-	-	-	-	-	-
2019	(1,297,486)	5.9581	-	(871,072)	(217,768)	(208,646)	-	-	-	-	-	-	-	-
2020	902,843	6.1352	167,053	441,474	147,158	147,158	147,158	19,895	-	-	-	-	-	-
2021	36,443,893	6.7228	14,760,133	10,841,880	5,420,940	5,420,940	5,420,940	5,420,940	3,918,253	-	-	-	-	-
2022	224,249	6.4415	119,810	34,813	34,813	34,813	34,813	34,813	34,813	15,371	-	-	-	-
2023	3,059,160	6.1187	2,059,222	-	499,969	499,969	499,969	499,969	499,969	499,969	59,346	-	-	-
2024	75,896,874	6.6022	64,401,180	-	-	11,495,694	11,495,694	11,495,694	11,495,694	11,495,694	11,495,694	11,495,694	11,495,694	6,922,710
<b>Total</b>			<b>81,507,398</b>	<b>14,153,809</b>	<b>5,840,898</b>	<b>17,389,928</b>	<b>17,598,574</b>	<b>17,471,311</b>	<b>15,948,729</b>	<b>12,011,034</b>	<b>11,555,040</b>			<b>6,922,710</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from changes in assumptions										
				Recognized in Year Ending June 30										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 479,280	5.86	\$ -	\$ 479,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	13,852,521	5.78	-	13,852,521	-	-	-	-	-	-	-	-	-	-
2018	2,598,029	5.8355	-	2,226,055	371,974	-	-	-	-	-	-	-	-	-
2019	(10,179,710)	5.9581	-	(6,834,200)	(1,708,550)	(1,636,960)	-	-	-	-	-	-	-	-
2020	51,752,697	6.1352	9,575,837	25,306,116	8,435,372	8,435,372	8,435,372	1,140,465	-	-	-	-	-	-
2021	(61,777,231)	6.7228	(25,020,387)	(18,378,422)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(6,641,965)	-	-	-	-	-
2022	51,220,896	6.4415	27,365,787	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	3,510,678	-	-	-	-	-
2023	(44,810,826)	6.1187	(30,163,654)	-	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(7,323,586)	(869,310)	-	-	-
2024	-	6.6022	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			<b>(18,242,417)</b>	<b>24,603,053</b>	<b>(1,462,298)</b>	<b>(1,762,682)</b>	<b>(125,722)</b>	<b>(7,420,629)</b>	<b>(6,013,848)</b>	<b>(3,812,908)</b>	<b>(869,310)</b>			<b>-</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments										
				Recognized in Year Ending June 30										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 2,653,578	5.0000	\$ -	\$ 2,653,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(2,195,663)	5.0000	-	(2,195,663)	-	-	-	-	-	-	-	-	-	-
2018	(778,125)	5.0000	-	(778,125)	-	-	-	-	-	-	-	-	-	-
2019	1,437,981	5.0000	-	1,150,384	287,597	-	-	-	-	-	-	-	-	-
2020	2,923,305	5.0000	-	1,753,983	584,661	584,661	-	-	-	-	-	-	-	-
2021	(13,954,280)	5.0000	(2,790,856)	(5,581,712)	(2,790,856)	(2,790,856)	(2,790,856)	-	-	-	-	-	-	-
2022	15,623,659	5.0000	6,249,463	3,124,732	3,124,732	3,124,732	3,124,732	3,124,731	-	-	-	-	-	-
2023	(1,597,062)	5.0000	(958,238)	-	(319,412)	(319,412)	(319,412)	(319,412)	(319,414)	-	-	-	-	-
2024	(4,304,179)	5.0000	(3,443,343)	-	(860,836)	(860,836)	(860,836)	(860,836)	(860,836)	(860,835)	-	-	-	-
<b>Total</b>			<b>(942,974)</b>	<b>127,177</b>	<b>886,722</b>	<b>(261,711)</b>	<b>(846,372)</b>	<b>1,944,483</b>	<b>(1,180,250)</b>	<b>(860,835)</b>				<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2025-2030)	Increase (Decrease) in Pension Expense Arising from All Sources										
				Recognized in Year Ending June 30										
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030		
2016	\$ 7,461,307	Varies by Type	\$ -	\$ 7,461,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	11,299,733	Varies by Type	-	11,299,733	-	-	-	-	-	-	-	-	-	-
2018	1,511,080	Varies by Type	-	1,183,320	327,760	-	-	-	-	-	-	-	-	-
2019	(10,039,215)	Varies by Type	-	(6,554,888)	(1,638,721)	(1,845,606)	-	-	-	-	-	-	-	-
2020	55,578,845	Varies by Type	9,742,890	27,501,573	9,167,191	9,167,191	8,582,530	1,160,360	-	-	-	-	-	-
2021	(39,287,618)	Varies by Type	(13,051,110)	(13,118,254)	(6,559,127)	(6,559,127)	(6,559,127)	(3,768,271)	(2,723,712)	-	-	-	-	-
2022	55,578,845	Varies by Type	33,735,060	11,111,248	11,111,248	11,111,248	11,111,247	7,986,516	3,526,049	-	-	-	-	-
2023	(39,287,618)	Varies by Type	(29,062,670)	-	(7,143,029)	(7,143,029)	(7,143,029)	(7,143,029)	(6,823,617)	(809,964)	-	-	-	-
2024	71,592,695	Varies by Type	60,957,837	-	10,634,858	10,634,858	10,634,858	10,634,858	10,634,859	11,495,694	6,922,710	-	-	-
<b>Total</b>			<b>62,322,007</b>	<b>38,884,039</b>	<b>5,265,322</b>	<b>15,365,535</b>	<b>16,626,480</b>	<b>11,995,165</b>	<b>8,754,631</b>	<b>7,337,291</b>	<b>10,685,730</b>			<b>6,922,710</b>



# 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 (2025-2029)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029
2016	\$ (49,495)	5.40	\$ -	\$ (49,495)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(31,768)	4.82	-	(31,768)	-	-	-	-	-	-	-
2018	(189,775)	4.7417	-	(189,775)	-	-	-	-	-	-	-
2019	(559,665)	5.3789	-	(416,192)	(104,048)	(39,425)	-	-	-	-	-
2020	253,765	5.6463	29,045	134,832	44,944	44,944	29,045	-	-	-	-
2021	(502,566)	5.4903	(136,418)	(183,074)	(91,537)	(91,537)	(91,537)	(44,881)	-	-	-
2022	352,472	5.7217	167,663	61,603	61,603	61,603	61,603	61,603	44,457	-	-
2023	595,527	5.1014	362,051	-	116,738	116,738	116,738	116,738	116,738	11,837	-
2024	(274,319)	4.8791	(218,096)	-	-	(56,223)	(56,223)	(56,223)	(56,223)	(49,427)	-
<b>Total</b>			<b>204,245</b>	<b>(673,869)</b>	<b>27,700</b>	<b>36,100</b>	<b>59,626</b>	<b>77,237</b>	<b>104,972</b>	<b>(37,590)</b>	<b>-</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029
2016	\$ 96,006	5.40	\$ -	\$ 96,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	3,375,614	4.82	-	3,375,614	-	-	-	-	-	-	-
2018	566,633	4.7417	-	566,633	-	-	-	-	-	-	-
2019	(963,234)	5.3789	-	(716,304)	(179,076)	(67,854)	-	-	-	-	-
2020	7,001,262	5.6463	801,397	3,719,919	1,239,973	1,239,973	801,397	-	-	-	-
2021	(6,964,668)	5.4903	(1,890,504)	(2,537,082)	(1,268,541)	(1,268,541)	(1,268,541)	(621,963)	-	-	-
2022	6,203,647	5.7217	2,950,954	1,084,231	1,084,231	1,084,231	1,084,231	1,084,231	782,492	-	-
2023	(5,805,900)	5.1014	(3,529,702)	-	(1,138,099)	(1,138,099)	(1,138,099)	(1,138,099)	(1,138,099)	(115,405)	-
2024	-	4.8791	-	-	-	-	-	-	-	-	-
<b>Total</b>			<b>(1,667,855)</b>	<b>5,589,017</b>	<b>(261,512)</b>	<b>(150,290)</b>	<b>(521,012)</b>	<b>(675,831)</b>	<b>(355,607)</b>	<b>(115,405)</b>	<b>-</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029
2016	\$ 233,031	5.0000	\$ -	\$ 233,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	(210,189)	5.0000	-	(210,189)	-	-	-	-	-	-	-
2018	(106,207)	5.0000	-	(106,207)	-	-	-	-	-	-	-
2019	212,504	5.0000	-	170,004	42,500	-	-	-	-	-	-
2020	456,551	5.0000	-	273,930	91,310	91,311	-	-	-	-	-
2021	(2,190,629)	5.0000	(438,125)	(876,252)	(438,126)	(438,126)	(438,125)	-	-	-	-
2022	2,380,056	5.0000	952,023	476,011	476,011	476,011	476,011	476,012	-	-	-
2023	(232,614)	5.0000	(139,568)	-	(46,523)	(46,523)	(46,523)	(46,523)	(46,522)	-	-
2024	(513,027)	5.0000	(410,422)	-	-	(102,605)	(102,605)	(102,605)	(102,605)	(102,607)	-
<b>Total</b>			<b>(36,092)</b>	<b>(39,672)</b>	<b>125,172</b>	<b>(19,932)</b>	<b>(111,242)</b>	<b>326,884</b>	<b>(149,127)</b>	<b>(102,607)</b>	<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2025-2029)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2022 & Prior	2023	2024	2025	2026	2027	2028	2029
2016	\$ 279,542	Varies by Type	\$ -	\$ 279,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	3,133,657	Varies by Type	-	3,133,657	-	-	-	-	-	-	-
2018	270,651	Varies by Type	-	270,651	-	-	-	-	-	-	-
2019	(1,310,395)	Varies by Type	-	(962,492)	(240,624)	(107,279)	-	-	-	-	-
2020	7,711,578	Varies by Type	830,442	4,128,681	1,376,227	1,376,228	830,442	-	-	-	-
2021	(9,657,863)	Varies by Type	(2,465,047)	(3,596,408)	(1,798,204)	(1,798,204)	(1,798,203)	(666,844)	-	-	-
2022	7,711,578	Varies by Type	4,070,640	1,621,845	1,621,845	1,621,845	1,621,845	1,621,846	826,949	-	-
2023	(9,657,863)	Varies by Type	(3,307,219)	-	(1,067,884)	(1,067,884)	(1,067,884)	(1,067,884)	(1,067,883)	(103,568)	-
2024	(787,346)	Varies by Type	(628,518)	-	-	(158,828)	(158,828)	(158,828)	(158,828)	(152,034)	-
<b>Total</b>			<b>(1,499,702)</b>	<b>4,875,476</b>	<b>(108,640)</b>	<b>(134,122)</b>	<b>(572,628)</b>	<b>(271,710)</b>	<b>(399,762)</b>	<b>(255,602)</b>	<b>-</b>



# 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 (2025-2030)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ 171,497,924	\$ 31,237,867	\$ 28,364,153	\$ 53,885,865	\$ 50,333,629	\$ 48,121,794	\$ 37,643,285	\$ 16,921,466	\$ 11,555,040	\$ 6,922,710
Changes in assumptions	494,129,019	2,396,551,888	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	77,429,744	129,197,571	11,098,680	-	-	77,429,744	-	-	-	-
<b>Total</b>	<b>743,056,687</b>	<b>2,556,987,326</b>	<b>723,983,092</b>	<b>689,298,177</b>	<b>356,792,680</b>	<b>300,976,633</b>	<b>46,377,480</b>	<b>20,432,144</b>	<b>11,555,040</b>	<b>6,922,710</b>

  

	(Inflows) of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2025-2030)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ (662,437)	\$ (236,389,495)	\$ (45,039,712)	\$ (11,195,668)	\$ (313,413)	\$ (236,637)	\$ (62,960)	\$ (49,427)	\$ -	\$ -
Changes in assumptions	(914,375,597)	(1,082,192,920)	(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	(95,525,880)	(116,780,761)	-	(21,827,526)	(47,737,044)	-	(28,682,551)	(19,106,285)	-	-
<b>Total</b>	<b>(1,010,563,914)</b>	<b>(1,435,363,176)</b>	<b>(748,493,069)</b>	<b>(673,586,694)</b>	<b>(568,216,592)</b>	<b>(261,463,323)</b>	<b>(153,419,986)</b>	<b>(26,594,703)</b>	<b>(869,310)</b>	<b>-</b>

  

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Recognized in Year Ending June 30									
	Total Deferred (2025-2030)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029	2030
Total Liabilities	\$ (249,411,091)	\$ 1,109,207,340	\$ (35,608,657)	\$ 37,539,009	\$ (163,686,868)	\$ (37,916,434)	\$ (78,359,955)	\$ 12,943,726	\$ 10,685,730	\$ 6,922,710
Total Assets	(18,096,136)	12,416,810	11,098,680	(21,827,526)	(47,737,044)	77,429,744	(28,682,551)	(19,106,285)	-	-
<b>Total</b>	<b>(267,507,227)</b>	<b>1,121,624,150</b>	<b>(24,509,977)</b>	<b>15,711,483</b>	<b>(211,423,912)</b>	<b>39,513,310</b>	<b>(107,042,506)</b>	<b>(6,162,559)</b>	<b>10,685,730</b>	<b>6,922,710</b>



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

## Main System

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ 88,803,720	\$ 14,901,369	\$ 21,864,224	\$ 35,776,897	\$ 32,322,782	\$ 30,274,966	\$ 21,336,185	\$ 4,869,787	\$ -
Changes in assumptions	450,752,019	2,316,953,363	659,061,298	612,508,901	285,611,469	165,140,550	-	-	-
Difference between projected and actual earnings on investments	73,808,816	123,600,960	9,633,732	-	-	73,808,816	-	-	-
<b>Total</b>	<b>613,364,555</b>	<b>2,455,455,692</b>	<b>690,559,254</b>	<b>648,285,798</b>	<b>317,934,251</b>	<b>269,224,332</b>	<b>21,336,185</b>	<b>4,869,787</b>	<b>-</b>

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ -	\$ (228,560,649)	\$ (44,380,070)	\$ (10,634,184)	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	(848,734,205)	(1,043,282,846)	(677,247,363)	(614,858,288)	(498,359,299)	(240,906,838)	(109,468,068)	-	-
Difference between projected and actual earnings on investments	(90,910,479)	(112,023,982)	-	(21,444,408)	(46,218,070)	-	(26,864,426)	(17,827,983)	-
<b>Total</b>	<b>(939,644,684)</b>	<b>(1,383,867,477)</b>	<b>(721,627,433)</b>	<b>(646,936,880)</b>	<b>(544,577,369)</b>	<b>(240,906,838)</b>	<b>(136,332,494)</b>	<b>(17,827,983)</b>	<b>-</b>

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Total Liabilities	\$ (309,178,466)	\$ 1,060,011,237	\$ (40,701,911)	\$ 22,793,326	\$ (180,425,048)	\$ (45,491,322)	\$ (88,131,883)	\$ 4,869,787	\$ -
Total Assets	(17,101,663)	11,576,978	9,633,732	(21,444,408)	(46,218,070)	73,808,816	(26,864,426)	(17,827,983)	-
<b>Total</b>	<b>(326,280,129)</b>	<b>1,071,588,215</b>	<b>(31,068,179)</b>	<b>1,348,918</b>	<b>(226,643,118)</b>	<b>28,317,494</b>	<b>(114,996,309)</b>	<b>(12,958,196)</b>	<b>-</b>



# 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						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ 628,047	\$ 493,447	\$ 173,764	\$ 287,109	\$ 204,887	\$ 197,176	\$ 197,176	\$ 28,808	\$ -
Changes in assumptions	2,683,025	20,940,447	6,375,708	4,192,132	2,574,879	108,146	-	-	-
Difference between projected and actual earnings on investments	1,349,561	2,547,443	453,054	-	-	1,349,561	-	-	-
<b>Total</b>	<b>4,660,633</b>	<b>23,981,337</b>	<b>7,002,526</b>	<b>4,479,241</b>	<b>2,779,766</b>	<b>1,654,883</b>	<b>197,176</b>	<b>28,808</b>	<b>-</b>

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ (307,923)	\$ (5,465,735)	\$ (202,075)	\$ (165,653)	\$ (165,653)	\$ (135,533)	\$ (6,737)	\$ -	\$ -
Changes in assumptions	(5,037,145)	(10,444,066)	(5,398,931)	(5,080,961)	(2,887,399)	(2,046,989)	(102,757)	-	-
Difference between projected and actual earnings on investments	(1,364,968)	(1,795,116)	-	(101,475)	(561,360)	-	(488,748)	(314,860)	-
<b>Total</b>	<b>(6,710,036)</b>	<b>(17,704,917)</b>	<b>(5,601,006)</b>	<b>(5,348,089)</b>	<b>(3,614,412)</b>	<b>(2,182,522)</b>	<b>(598,242)</b>	<b>(314,860)</b>	<b>-</b>

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Total Liabilities	\$ (2,033,996)	\$ 5,524,093	\$ 948,466	\$ (767,373)	\$ (273,286)	\$ (1,877,200)	\$ 87,682	\$ 28,808	\$ -
Total Assets	(15,407)	752,327	453,054	(101,475)	(561,360)	1,349,561	(488,748)	(314,860)	-
<b>Total</b>	<b>(2,049,403)</b>	<b>6,276,420</b>	<b>1,401,520</b>	<b>(868,848)</b>	<b>(834,646)</b>	<b>(527,639)</b>	<b>(401,066)</b>	<b>(286,052)</b>	<b>-</b>



# 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					
	(2025-2030)	2022 & Prior	2023	2024	Recognized in Year Ending June 30					
					2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ 81,507,398	\$ 15,646,616	\$ 6,102,880	\$ 17,598,574	\$ 17,598,574	\$ 17,471,311	\$ 15,948,729	\$ 12,011,034	\$ 11,555,040	\$ 6,922,710
Changes in assumptions	36,941,624	49,815,675	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	1,944,483	2,704,574	886,722	-	-	1,944,483	-	-	-	-
<b>Total</b>	<b>120,393,505</b>	<b>68,166,865</b>	<b>23,748,651</b>	<b>33,985,649</b>	<b>33,985,649</b>	<b>28,507,962</b>	<b>23,900,432</b>	<b>15,521,712</b>	<b>11,555,040</b>	<b>6,922,710</b>

  

	Total Deferred				(Inflows) of Resources					
	(2025-2030)	2022 & Prior	2023	2024	Recognized in Year Ending June 30					
					2025	2026	2027	2028	2029	2030
Difference between expected and actual experience	\$ -	\$ (1,492,807)	\$ (261,982)	\$ (208,646)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	(55,184,041)	(25,212,622)	(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	(2,887,457)	(2,577,397)	-	(261,711)	(846,372)	-	(1,180,250)	(860,835)	-	-
<b>Total</b>	<b>(58,071,498)</b>	<b>(29,282,826)</b>	<b>(18,483,329)</b>	<b>(18,620,114)</b>	<b>(17,359,169)</b>	<b>(16,512,797)</b>	<b>(15,145,801)</b>	<b>(8,184,421)</b>	<b>(869,310)</b>	<b>-</b>

  

	Total Deferred				Increase (Decrease) in Pension Expense Arising from Assets and Liabilities					
	(2025-2030)	2022 & Prior	2023	2024	Recognized in Year Ending June 30					
					2025	2026	2027	2028	2029	2030
Total Liabilities	\$ 63,264,981	\$ 38,756,862	\$ 4,378,600	\$ 15,627,246	\$ 17,472,852	\$ 10,050,682	\$ 9,934,881	\$ 8,198,126	\$ 10,685,730	\$ 6,922,710
Total Assets	(942,974)	127,177	886,722	(261,711)	(846,372)	1,944,483	(1,180,250)	(860,835)	-	-
<b>Total</b>	<b>62,322,007</b>	<b>38,884,039</b>	<b>5,265,322</b>	<b>15,365,535</b>	<b>16,626,480</b>	<b>11,995,165</b>	<b>8,754,631</b>	<b>7,337,291</b>	<b>10,685,730</b>	<b>6,922,710</b>



# 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						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ 558,759	\$ 196,435	\$ 223,285	\$ 223,285	\$ 207,386	\$ 178,341	\$ 161,195	\$ 11,837	\$ -
Changes in assumptions	3,752,351	8,842,403	2,324,204	2,324,204	1,885,628	1,084,231	782,492	-	-
Difference between projected and actual earnings on investments	326,884	344,594	125,172	-	-	326,884	-	-	-
<b>Total</b>	<b>4,637,994</b>	<b>9,383,432</b>	<b>2,672,661</b>	<b>2,547,489</b>	<b>2,093,014</b>	<b>1,589,456</b>	<b>943,687</b>	<b>11,837</b>	<b>-</b>

  

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Difference between expected and actual experience	\$ (354,514)	\$ (870,304)	\$ (195,585)	\$ (187,185)	\$ (147,760)	\$ (101,104)	\$ (56,223)	\$ (49,427)	\$ -
Changes in assumptions	(5,420,206)	(3,253,386)	(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	(362,976)	(384,266)	-	(19,932)	(111,242)	-	(149,127)	(102,607)	-
<b>Total</b>	<b>(6,137,696)</b>	<b>(4,507,956)</b>	<b>(2,781,301)</b>	<b>(2,681,611)</b>	<b>(2,665,642)</b>	<b>(1,861,166)</b>	<b>(1,343,449)</b>	<b>(267,439)</b>	<b>-</b>

  

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2025-2029)	2022 & Prior	2023	2024	2025	2026	2027	2028	2029
Total Liabilities	\$ (1,463,610)	\$ 4,915,148	\$ (233,812)	\$ (114,190)	\$ (461,386)	\$ (598,594)	\$ (250,635)	\$ (152,995)	\$ -
Total Assets	(36,092)	(39,672)	125,172	(19,932)	(111,242)	326,884	(149,127)	(102,607)	-
<b>Total</b>	<b>(1,499,702)</b>	<b>4,875,476</b>	<b>(108,640)</b>	<b>(134,122)</b>	<b>(572,628)</b>	<b>(271,710)</b>	<b>(399,762)</b>	<b>(255,602)</b>	<b>-</b>



## Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2023	June 30, 2024
<b>Assets</b>		
Cash	\$ 20,135,526	\$ 19,608,033
Receivables		
Contribution receivable	13,078,615	12,944,304
Interest receivable	7,983,009	8,978,952
Due from other fiduciary funds	-	-
Due from Uniform Group Insurance Plan	-	-
Due from other state agencies	-	-
Total receivables	<u>21,061,624</u>	<u>21,923,256</u>
Investments		
External Investment Pool	3,807,263,994	4,227,892,525
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	<u>3,807,263,994</u>	<u>4,227,892,525</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	26,778,457	62,523,660
Machinery & Equipment	4,459	3,663
Capital assets (net of depreciation/ amortization)	137,387	102,789
Total assets	<u>3,875,381,447</u>	<u>4,332,053,926</u>
<b>Liabilities</b>		
Salaries payable	159,382	170,948
Accounts payable	3,973,724	3,952,995
Due to other fiduciary funds	422,817	-
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	26,778,457	62,523,934
Due to other state agencies	15,084	14,668
Accrued compensated absences	91,241	104,032
Total liabilities	<u>31,440,705</u>	<u>66,766,577</u>
<b>Net position restricted for pensions</b>	<u>\$ 3,843,940,742</u>	<u>\$ 4,265,287,349</u>



# Statement of Changes in Fiduciary Net Position

	Fiscal Year Ending									
	June 30, 2023					June 30, 2024				
	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS
<b>Additions</b>										
Contributions:										
From employer	\$ 92,511,041	\$ 1,558,939	\$ 6,658,082	\$ 1,205,265	\$ 101,933,327	\$ 107,984,538	\$ 1,718,963	\$ 11,939,147	\$ 1,357,970	\$ 123,000,618
From employee	88,104,240	711,890	3,750,551	841,234	93,407,915	94,573,157	784,910	5,837,157	878,676	102,073,900
Transfer from general fund	-	-	-	-	-	135,000,000	-	-	-	135,000,000
Transfers from other plans	(204,027)	-	204,027	-	-	(38,824,140)	-	38,824,140	-	-
Total contributions	180,411,254	2,270,829	10,612,660	2,046,499	195,341,242	298,733,555	2,503,873	56,600,444	2,236,646	360,074,518
Investment income:	266,359,318	4,893,127	9,017,377	1,408,458	281,678,280	325,608,941	5,826,616	14,183,525	1,897,457	347,516,539
Securities Lending Income	171,284	-	-	-	171,284	225,528	-	-	-	225,528
Repurchase service credit	5,033,602	-	98,918	18,727	5,151,247	6,154,423	-	366,550	18,949	6,539,922
Miscellaneous income	10,885	-	-	-	10,885	22,897	-	-	-	22,897
<b>Total additions</b>	<b>451,986,343</b>	<b>7,163,956</b>	<b>19,728,955</b>	<b>3,473,684</b>	<b>482,352,938</b>	<b>630,745,344</b>	<b>8,330,489</b>	<b>71,150,519</b>	<b>4,153,052</b>	<b>714,379,404</b>
<b>Deductions</b>										
Total benefits, refunds and transfers	263,380,371	3,673,175	4,194,767	265,701	271,514,014	280,890,152	3,811,436	4,939,106	406,321	290,047,015
Administrative expenses	2,552,994	11,044	82,419	23,627	2,670,084	2,814,595	29,261	118,662	23,264	2,985,782
<b>Total deductions</b>	<b>265,933,365</b>	<b>3,684,219</b>	<b>4,277,186</b>	<b>289,328</b>	<b>274,184,098</b>	<b>283,704,747</b>	<b>3,840,697</b>	<b>5,057,768</b>	<b>429,585</b>	<b>293,032,797</b>
Change in net position	186,052,978	3,479,737	15,451,769	3,184,356	208,168,840	347,040,597	4,489,792	66,092,751	3,723,467	421,346,607
<b>Net position restricted for pensions</b>										
Beginning of year	3,444,965,426	62,598,397	110,992,147	17,215,932	3,635,771,902	3,631,018,404	66,078,134	126,443,916	20,400,288	3,843,940,742
End of year	<b>\$ 3,631,018,404</b>	<b>\$ 66,078,134</b>	<b>\$ 126,443,916</b>	<b>\$ 20,400,288</b>	<b>\$ 3,843,940,742</b>	<b>\$ 3,978,059,001</b>	<b>\$ 70,567,926</b>	<b>\$ 192,536,667</b>	<b>\$ 24,123,755</b>	<b>\$ 4,265,287,349</b>



## SECTION C

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### **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

## Fiscal Year Ended June 30, 2024

	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
<b>Total Pension Liability</b>					
Service Cost	\$ 152,758,636	\$ 2,284,204	\$ 12,179,130	\$ 2,235,348	\$ 169,457,318
Interest on the Total Pension Liability	357,253,880	3,822,875	12,388,254	1,505,684	374,970,693
Benefit Changes <sup>4</sup>	(1,787,775)	-	-	-	(1,787,775)
Difference between Expected and Actual Experience <sup>1</sup>	61,809,703	817,512	75,896,874	(274,319)	138,249,770
Assumption Changes <sup>2</sup>	-	-	-	-	-
Benefit payments and refunds	(280,890,152)	(3,811,436)	(4,939,106)	(406,321)	(290,047,015)
Net Change in Total Pension Liability	\$ 289,144,292	\$ 3,113,155	\$ 95,525,152	\$ 3,060,392	\$ 390,842,991
Total Pension Liability - Beginning <sup>3</sup>	5,559,270,755	59,565,058	187,025,504	22,264,260	5,828,125,577
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 5,848,415,047</b>	<b>\$ 62,678,213</b>	<b>\$ 282,550,656</b>	<b>\$ 25,324,652</b>	<b>\$ 6,218,968,568</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 107,984,538	\$ 1,718,963	\$ 11,939,147	\$ 1,357,970	\$ 123,000,618
Employee Contributions	94,573,157	784,910	5,837,157	878,676	102,073,900
Contribution - Transfer from General Fund	135,000,000	-	-	-	135,000,000
Contribution - Service Credit Repurchase	6,154,423	-	366,550	18,949	6,539,922
Pension Plan Net Investment Income	325,834,469	5,826,616	14,183,525	1,897,457	347,742,067
Benefit Payments and Refunds	(280,890,152)	(3,811,436)	(4,939,106)	(406,321)	(290,047,015)
Pension Plan Administrative Expense	(2,814,595)	(29,261)	(118,662)	(23,264)	(2,985,782)
Transfers and Other Income	(38,801,243)	-	38,824,140	-	22,897
Net Change in Plan Fiduciary Net Position	\$ 347,040,597	\$ 4,489,792	\$ 66,092,751	\$ 3,723,467	\$ 421,346,607
Plan Fiduciary Net Position - Beginning	3,631,018,404	66,078,134	126,443,916	20,400,288	3,843,940,742
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,978,059,001</b>	<b>\$ 70,567,926</b>	<b>\$ 192,536,667</b>	<b>\$ 24,123,755</b>	<b>\$ 4,265,287,349</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,870,356,046</b>	<b>\$ (7,889,713)</b>	<b>\$ 90,013,989</b>	<b>\$ 1,200,897</b>	<b>\$ 1,953,681,219</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>68.02%</b>	<b>112.59%</b>	<b>68.14%</b>	<b>95.26%</b>	<b>68.59%</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,311,798,089</b>	<b>\$ 9,990,447</b>	<b>\$ 117,265,263</b>	<b>\$ 15,868,015</b>	<b>\$ 1,454,921,813</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>142.58%</b>	<b>(78.97)%</b>	<b>76.76%</b>	<b>7.57 %</b>	<b>134.28%</b>

<sup>1</sup> Includes liability attributable to transfer of members and service credit repurchases.

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

<sup>3</sup> The total pension liability is based on a single discount rate of 6.50% for the beginning of the fiscal year and 6.50% for the end of the fiscal year.

<sup>4</sup> 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,	2024	2023	2022	2021	2020	2019	2018	2017	2016 <sup>1</sup>	2015 <sup>1</sup>
<b>Total Pension Liability</b>										
Service Cost	\$ 169,457,318	\$ 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
Interest on the Total Pension Liability	374,970,693	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
Benefit Changes <sup>4</sup>	(1,787,775)	(9,138,927)	-	-	-	-	-	-	23,573,047	2,615
Difference between Expected and Actual Experience <sup>1</sup>	138,249,770	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
Assumption Changes <sup>2</sup>	-	(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	(290,047,015)	(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)
Net Change in Total Pension Liability	\$ 390,842,991	\$ (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
Total Pension Liability - Beginning <sup>3</sup>	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
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 6,218,968,568</b>	<b>\$ 5,828,125,577</b>	<b>\$ 6,607,469,220</b>	<b>\$ 4,991,542,997</b>	<b>\$ 6,379,800,316</b>	<b>\$ 4,269,339,965</b>	<b>\$ 4,675,581,755</b>	<b>\$ 4,354,371,690</b>	<b>\$ 3,396,565,467</b>	<b>\$ 3,052,446,539</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 123,000,618	\$ 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
Employee Contributions	102,073,900	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
Contribution - Transfer from General Fund	135,000,000	-	-	-	-	-	-	-	-	-
Contribution - Service Credit Repurchase	6,539,922	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
Pension Plan Net Investment Income	347,742,067	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
Benefit payments and refunds	(290,047,015)	(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)
Pension Plan Administrative Expense	(2,985,782)	(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)
Transfers and Other Income	22,897	10,885	14,125	(1,723)	(2,580)	(5,641)	(24,440)	250,382	23,854,747	-
Net Change in Plan Fiduciary Net Position	421,346,607	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
Plan Fiduciary Net Position - Beginning	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
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 4,265,287,349</b>	<b>\$ 3,843,940,742</b>	<b>\$ 3,635,771,902</b>	<b>\$ 3,949,722,700</b>	<b>\$ 3,154,351,139</b>	<b>\$ 3,096,731,081</b>	<b>\$ 2,970,180,276</b>	<b>\$ 2,727,835,589</b>	<b>\$ 2,414,895,657</b>	<b>\$ 2,371,710,809</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,953,681,219</b>	<b>\$ 1,984,184,835</b>	<b>\$ 2,971,697,318</b>	<b>\$ 1,041,820,297</b>	<b>\$ 3,225,449,177</b>	<b>\$ 1,172,608,884</b>	<b>\$ 1,705,401,479</b>	<b>\$ 1,626,536,101</b>	<b>\$ 981,669,810</b>	<b>\$ 680,735,730</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>68.59 %</b>	<b>65.96 %</b>	<b>55.03 %</b>	<b>79.13 %</b>	<b>49.44 %</b>	<b>72.53 %</b>	<b>63.53 %</b>	<b>62.65 %</b>	<b>71.10 %</b>	<b>77.70 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,454,921,813</b>	<b>\$ 1,318,276,116</b>	<b>\$ 1,248,307,560</b>	<b>\$ 1,213,675,937</b>	<b>\$ 1,167,767,935</b>	<b>\$ 1,098,416,146</b>	<b>\$ 1,075,957,954</b>	<b>\$ 1,063,371,798</b>	<b>\$ 1,048,548,467</b>	<b>\$ 973,536,402</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>134.28 %</b>	<b>150.51 %</b>	<b>238.06 %</b>	<b>85.84 %</b>	<b>276.21 %</b>	<b>106.75 %</b>	<b>158.50 %</b>	<b>152.96 %</b>	<b>93.62 %</b>	<b>69.92 %</b>

<sup>1</sup> Includes liability attributable to transfer of members and service credit repurchases.

<sup>2</sup> 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.

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 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% for fiscal year end 2023 and 2024.

<sup>4</sup> 2023 Benefit Changes include liability attributable to the transfer of members to the State Public Safety group, changes to the benefit provisions for the BCI group, and the expected impact of Main System members transferring to the DC plan. 2024 Benefit Changes include the change in the expected impact of Main System members transferring to the DC plan due to demographic changes in the eligible group.

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,	2024	2023	2022	2021	2020	2019	2018	2017	2016 <sup>1</sup>	2015
<b>Total Pension Liability</b>										
Service Cost	\$ 152,758,636	\$ 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
Interest on the Total Pension Liability	357,253,880	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
Benefit Changes <sup>4</sup>	(1,787,775)	(25,881,166)	-	-	-	-	-	-	12,241,447	-
Difference between Expected and Actual Experience <sup>1</sup>	61,809,703	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
Assumption Changes <sup>2</sup>	-	(1,073,095,420)	1,307,586,426	(1,661,610,969)	1,783,984,276	(449,416,313)	121,297,818	718,062,723	108,344,338	(72,748,598)
Benefit payments and refunds	(280,890,152)	(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)
Net Change in Total Pension Liability	\$ 289,144,292	\$ (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
Total Pension Liability - Beginning <sup>3</sup>	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
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 5,848,415,047</b>	<b>\$ 5,559,270,755</b>	<b>\$ 6,325,032,015</b>	<b>\$ 4,795,054,158</b>	<b>\$ 6,157,520,698</b>	<b>\$ 4,136,252,987</b>	<b>\$ 4,536,928,161</b>	<b>\$ 4,227,873,933</b>	<b>\$ 3,299,381,100</b>	<b>\$ 2,976,071,808</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 107,984,538	\$ 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
Employee Contributions	94,573,157	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
Contribution - Transfer from General Fund	135,000,000	-	-	-	-	-	-	-	-	-
Contribution - Service Credit Repurchase	6,154,423	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
Pension Plan Net Investment Income	325,834,469	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
Benefit payments and refunds	(280,890,152)	(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)
Pension Plan Administrative Expense	(2,814,595)	(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)
Transfers and Other Income	(38,801,243)	(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	347,040,597	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
Plan Fiduciary Net Position - Beginning	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
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 3,978,059,001</b>	<b>\$ 3,631,018,404</b>	<b>\$ 3,444,965,426</b>	<b>\$ 3,752,753,612</b>	<b>\$ 3,011,499,294</b>	<b>\$ 2,964,180,628</b>	<b>\$ 2,849,319,075</b>	<b>\$ 2,620,545,753</b>	<b>\$ 2,324,783,623</b>	<b>\$ 2,296,088,880</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,870,356,046</b>	<b>\$ 1,928,252,351</b>	<b>\$ 2,880,066,589</b>	<b>\$ 1,042,300,546</b>	<b>\$ 3,146,021,404</b>	<b>\$ 1,172,072,359</b>	<b>\$ 1,687,609,086</b>	<b>\$ 1,607,328,180</b>	<b>\$ 974,597,477</b>	<b>\$ 679,982,928</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>68.02 %</b>	<b>65.31 %</b>	<b>54.47 %</b>	<b>78.26 %</b>	<b>48.91 %</b>	<b>71.66 %</b>	<b>62.80 %</b>	<b>61.98 %</b>	<b>70.46 %</b>	<b>77.15 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,311,798,089</b>	<b>\$ 1,222,870,520</b>	<b>\$ 1,160,836,487</b>	<b>\$ 1,132,390,738</b>	<b>\$ 1,103,120,694</b>	<b>\$ 1,040,170,174</b>	<b>\$ 1,027,317,202</b>	<b>\$ 1,020,843,253</b>	<b>\$ 1,007,764,043</b>	<b>\$ 946,197,522</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>142.58 %</b>	<b>157.68 %</b>	<b>248.10 %</b>	<b>92.04 %</b>	<b>285.19 %</b>	<b>112.68 %</b>	<b>164.27 %</b>	<b>157.45 %</b>	<b>96.71 %</b>	<b>71.86 %</b>

<sup>1</sup> Includes liability attributable to transfer of members and service credit repurchases.

<sup>2</sup> 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.

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 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% for fiscal year end 2023 and 2024.

<sup>4</sup> 2023 Benefit Changes include liability attributable to the transfer of members to the State Public Safety group and the expected impact of Main System members transferring to the DC plan. 2024 Benefit Changes include the change in the expected impact of Main System members transferring to the DC plan due to demographic changes in the eligible group. 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,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>										
Service Cost	\$ 2,284,204	\$ 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
Interest on the Total Pension Liability	3,822,875	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
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes <sup>1</sup>	817,512	(543,589)	(127,080)	119,091	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)
Benefit payments and refunds	(3,811,436)	(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)
Net Change in Total Pension Liability	\$ 3,113,155	\$ (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
Total Pension Liability - Beginning <sup>2</sup>	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
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 62,678,213</b>	<b>\$ 59,565,058</b>	<b>\$ 65,819,245</b>	<b>\$ 53,424,304</b>	<b>\$ 63,768,454</b>	<b>\$ 44,558,881</b>	<b>\$ 47,011,600</b>	<b>\$ 45,789,468</b>	<b>\$ 39,819,443</b>	<b>\$ 39,381,443</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 1,718,963	\$ 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
Employee Contributions	784,910	711,890	758,464	634,464	673,310	650,888	645,523	642,611	622,985	559,524
Contribution - Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
Contribution - Service Credit Repurchase	-	-	-	-	-	40,132	209,119	-	111,586	143,801
Pension Plan Net Investment Income	5,826,616	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
Benefit payments and refunds	(3,811,436)	(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)
Pension Plan Administrative Expense	(29,261)	(11,044)	(6,248)	(7,207)	(11,752)	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)
Transfers and Other Income	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	4,489,792	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
Plan Fiduciary Net Position - Beginning	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
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 70,567,926</b>	<b>\$ 66,078,134</b>	<b>\$ 62,598,397</b>	<b>\$ 68,256,490</b>	<b>\$ 56,273,160</b>	<b>\$ 55,455,075</b>	<b>\$ 53,493,730</b>	<b>\$ 49,576,578</b>	<b>\$ 44,269,616</b>	<b>\$ 44,137,412</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ (7,889,713)</b>	<b>\$ (6,513,076)</b>	<b>\$ 3,220,848</b>	<b>\$ (14,832,186)</b>	<b>\$ 7,495,294</b>	<b>\$ (10,896,194)</b>	<b>\$ (6,482,130)</b>	<b>\$ (3,787,110)</b>	<b>\$ (4,450,173)</b>	<b>\$ (4,755,969)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>112.59 %</b>	<b>110.93 %</b>	<b>95.11 %</b>	<b>127.76 %</b>	<b>88.25 %</b>	<b>124.45 %</b>	<b>113.79 %</b>	<b>108.27 %</b>	<b>111.18 %</b>	<b>112.08 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 9,990,447</b>	<b>\$ 8,954,748</b>	<b>\$ 8,729,372</b>	<b>\$ 8,654,665</b>	<b>\$ 8,438,678</b>	<b>\$ 8,164,306</b>	<b>\$ 8,008,841</b>	<b>\$ 7,866,090</b>	<b>\$ 7,937,062</b>	<b>\$ 6,964,502</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>(78.97)%</b>	<b>(72.73)%</b>	<b>36.90 %</b>	<b>(171.38)%</b>	<b>88.82 %</b>	<b>(133.46)%</b>	<b>(80.94)%</b>	<b>(48.14)%</b>	<b>(56.07)%</b>	<b>(68.29)%</b>

<sup>1</sup> 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.

<sup>2</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 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% for fiscal year end 2023 and 2024. 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,	2024	2023	2022	2021	2020	2019	2018	2017	2016 <sup>1</sup>	2015 <sup>1</sup>
<b>Total Pension Liability</b>										
Service Cost	\$ 12,179,130	\$ 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
Interest on the Total Pension Liability	12,388,254	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
Benefit Changes <sup>4</sup>	-	16,742,239	-	-	-	-	-	-	11,331,600	2,615
Difference between Expected and Actual Experience <sup>1</sup>	75,896,874	3,059,160	224,249	36,443,893	902,843	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122
Assumption Changes <sup>2</sup>	-	(44,810,826)	51,220,896	(61,777,231)	51,752,697	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)
Benefit payments and refunds	(4,939,106)	(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)
Net Change in Total Pension Liability	\$ 95,525,152	\$ (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
Total Pension Liability - Beginning <sup>3</sup>	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
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 282,550,656</b>	<b>\$ 187,025,504</b>	<b>\$ 193,089,067</b>	<b>\$ 128,468,679</b>	<b>\$ 139,828,360</b>	<b>\$ 79,027,641</b>	<b>\$ 82,162,213</b>	<b>\$ 73,040,417</b>	<b>\$ 53,865,148</b>	<b>\$ 34,317,782</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 11,939,147	\$ 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
Employee Contributions	5,837,157	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
Contribution - Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
Contribution - Service Credit Repurchase	366,550	98,918	106,004	100,219	327,833	97,136	125,220	156,309	98,463	67,519
Pension Plan Net Investment Income	14,183,525	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
Benefit payments and refunds	(4,939,106)	(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)
Pension Plan Administrative Expense	(118,662)	(82,419)	(65,321)	(70,701)	(62,343)	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)
Transfers and Other Income	38,824,140	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	66,092,751	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
Plan Fiduciary Net Position - Beginning	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
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 192,536,667</b>	<b>\$ 126,443,916</b>	<b>\$ 110,992,147</b>	<b>\$ 111,897,170</b>	<b>\$ 74,280,460</b>	<b>\$ 67,134,798</b>	<b>\$ 58,857,977</b>	<b>\$ 51,024,228</b>	<b>\$ 42,406,694</b>	<b>\$ 28,691,976</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 90,013,989</b>	<b>\$ 60,581,588</b>	<b>\$ 82,096,920</b>	<b>\$ 16,571,509</b>	<b>\$ 65,547,900</b>	<b>\$ 11,892,843</b>	<b>\$ 23,304,236</b>	<b>\$ 22,016,189</b>	<b>\$ 11,458,454</b>	<b>\$ 5,625,806</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>68.14 %</b>	<b>67.61 %</b>	<b>57.48 %</b>	<b>87.10 %</b>	<b>53.12 %</b>	<b>84.95 %</b>	<b>71.64 %</b>	<b>69.86 %</b>	<b>78.73 %</b>	<b>83.61 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 117,265,263</b>	<b>\$ 71,555,079</b>	<b>\$ 64,746,118</b>	<b>\$ 61,533,502</b>	<b>\$ 45,383,846</b>	<b>\$ 40,291,954</b>	<b>\$ 34,521,069</b>	<b>\$ 28,765,678</b>	<b>\$ 28,225,868</b>	<b>\$ 16,732,974</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>76.76 %</b>	<b>84.66 %</b>	<b>126.80 %</b>	<b>26.93 %</b>	<b>144.43 %</b>	<b>29.52 %</b>	<b>67.51 %</b>	<b>76.54 %</b>	<b>40.60 %</b>	<b>33.62 %</b>

<sup>1</sup> Includes liability attributable to transfer of members and service credit repurchases.

<sup>2</sup> 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.

<sup>3</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 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% for fiscal year end 2023 and 2024.

<sup>4</sup> 2023 Benefit Changes include liability attributable to the transfer of members to the State Public Safety group and changes to the benefit provisions for the BCI group. 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,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>										
Service Cost	\$ 2,235,348	\$ 2,944,020	\$ 1,563,796	\$ 2,674,013	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624
Interest on the Total Pension Liability	1,505,684	1,267,421	1,066,789	923,239	755,677	627,623	522,729	300,528	235,321	208,672
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(274,319)	595,527	352,472	(502,566)	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044
Assumption Changes <sup>1</sup>	-	(5,805,900)	6,203,647	(6,964,668)	7,001,262	(963,234)	566,633	3,375,614	96,006	(220,413)
Benefit payments and refunds	(406,321)	(265,701)	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)
Net Change in Total Pension Liability	\$ 3,060,392	\$ (1,264,633)	\$ 8,933,037	\$ (4,086,948)	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531
Total Pension Liability - Beginning <sup>2</sup>	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
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 25,324,652</b>	<b>\$ 22,264,260</b>	<b>\$ 23,528,893</b>	<b>\$ 14,595,856</b>	<b>\$ 18,682,804</b>	<b>\$ 9,500,456</b>	<b>\$ 9,479,781</b>	<b>\$ 7,667,872</b>	<b>\$ 3,499,776</b>	<b>\$ 2,675,506</b>
<b>Plan Fiduciary Net Position</b>										
Employer Contributions	\$ 1,357,970	\$ 1,205,265	\$ 1,031,058	\$ 896,633	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419
Employee Contributions	878,676	841,234	717,355	618,472	606,622	462,223	315,387	379,083	255,906	215,065
Contribution - Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
Contribution - Service Credit Repurchase	18,949	18,727	74,046	134,401	606,254	2,700	490,049	1,863,853	63,508	6,383
Pension Plan Net Investment Income	1,897,457	1,408,458	(1,149,639)	3,100,259	363,196	483,766	668,416	589,548	15,016	86,904
Benefit payments and refunds	(406,321)	(265,701)	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)
Pension Plan Administrative Expense	(23,264)	(23,627)	(18,649)	(15,596)	(16,628)	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)
Transfers and Other Income	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	3,723,467	3,184,356	400,504	4,517,203	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223
Plan Fiduciary Net Position - Beginning	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
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 24,123,755</b>	<b>\$ 20,400,288</b>	<b>\$ 17,215,932</b>	<b>\$ 16,815,428</b>	<b>\$ 12,298,225</b>	<b>\$ 9,960,580</b>	<b>\$ 8,509,494</b>	<b>\$ 6,689,031</b>	<b>\$ 3,435,724</b>	<b>\$ 2,792,541</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,200,897</b>	<b>\$ 1,863,972</b>	<b>\$ 6,312,961</b>	<b>\$ (2,219,572)</b>	<b>\$ 6,384,579</b>	<b>\$ (460,124)</b>	<b>\$ 970,287</b>	<b>\$ 978,841</b>	<b>\$ 64,052</b>	<b>\$ (117,035)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>95.26 %</b>	<b>91.63 %</b>	<b>73.17 %</b>	<b>115.21 %</b>	<b>65.83 %</b>	<b>104.84 %</b>	<b>89.76 %</b>	<b>87.23 %</b>	<b>98.17 %</b>	<b>104.37 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 15,868,015</b>	<b>\$ 14,895,770</b>	<b>\$ 13,995,584</b>	<b>\$ 11,097,033</b>	<b>\$ 10,824,717</b>	<b>\$ 9,789,712</b>	<b>\$ 6,110,843</b>	<b>\$ 5,896,777</b>	<b>\$ 4,621,494</b>	<b>\$ 3,641,404</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>7.57 %</b>	<b>12.51 %</b>	<b>45.11 %</b>	<b>(20.00)%</b>	<b>58.98 %</b>	<b>(4.70)%</b>	<b>15.88 %</b>	<b>16.60 %</b>	<b>1.39 %</b>	<b>(3.21)%</b>

<sup>1</sup> 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.

<sup>2</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 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% for fiscal year end 2023 and 2024. 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 <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
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 %
2024	6,218,968,568	4,265,287,349	1,953,681,219	68.59 %	1,454,921,813	134.28 %

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

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



# Schedules of Required Supplementary Information

## Schedule of the Net Pension Liability Multiyear

### Main System

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
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 %
2024	5,848,415,047	3,978,059,001	1,870,356,046	68.02 %	1,311,798,089	142.58 %

### Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
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)%
2024	62,678,213	70,567,926	(7,889,713)	112.59 %	9,990,447	(78.97)%

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

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 <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
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 %
2024	282,550,656	192,536,667	90,013,989	68.14 %	117,265,263	76.76 %

### 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 <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
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 %
2024	25,324,652	24,123,755	1,200,897	95.26 %	15,868,015	7.57 %

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

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 <sup>1</sup>	Actual Contribution as a % of Covered Payroll
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 %
2024	204,474,669	123,000,618	81,474,051	1,454,921,813	8.45 %

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

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

## Schedule of Contributions Multiyear Last 10 Fiscal Years

### Main System

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
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 %
2024	190,776,432	107,984,538	82,791,894	1,311,798,089	8.23 %

### Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
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 %
2024	1,037,938	1,718,963	(681,025)	9,990,447	17.21 %

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

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





## Schedule of Contributions Multiyear Last 10 Fiscal Years

### Public Safety with Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
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 %
2024	11,184,053	11,939,147	(755,094)	117,265,263	10.18 %

### Public Safety without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
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 %
2024	1,476,246	1,357,970	118,276	15,868,015	8.56 %

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

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, 2023
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 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.

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

Valuation Date	July 1, 2024
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 3.97%)
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 8.12% of payroll for the Main System (9.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 11.40% for Public Safety with prior Main System service System, 22.26% for BCI, 14.34% for State Public Safety, and 9.16% 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.



## Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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<u>FY Ending June 30,</u>	<u>Annual Return<sup>1</sup></u>
2015	
2016	
2017	
2018	
2019	
2020	
2021	
2022	
2023	
2024	

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

## Schedule of Reconciliation of Net Pension Liability

### Total PERS

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
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
2024	1,984,184,835	65,490,144	123,000,618	35,953,001	8,946,143	1,953,681,219

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)
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
2024	1,928,252,351	78,767,371	107,984,538	(23,737,214)	4,941,924	1,870,356,046

## 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)
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)
2024	(6,513,076)	230,266	1,718,963	(639,104)	(751,164)	(7,889,713)

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)
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
2024	60,581,588	(14,855,612)	11,939,147	60,957,837	4,730,677	90,013,989

## 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)
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
2024	1,863,972	1,348,119	1,357,970	(628,518)	24,706	1,200,897

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



## SECTION D

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### **NOTES TO FINANCIAL STATEMENTS**

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

# Long-Term Expected Return on Plan Assets

## System Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Domestic Equities	31.90 %	4.10 %	1.31 %
International Equities	19.10 %	7.00 %	1.34 %
Private Equity	7.00 %	8.50 %	0.60 %
Domestic Fixed Income	23.00 %	2.88 %	0.66 %
Global Real Assets	19.00 %	6.10 %	1.16 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
<b>Total</b>	<b>100.00 %</b>		<b>5.06 %</b>

*Asset allocation and long-term expected arithmetic returns were provided by RIO and are net of inflation of 2.40%.*

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

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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.

<b>System</b>	<b>Current Single Discount</b>		
	<b>1% Decrease 5.50%</b>	<b>Rate Assumption 6.50%</b>	<b>1% Increase 7.50%</b>
<b>Main System</b>	\$2,643,255,481	\$1,870,356,046	\$1,229,338,099
<b>Judges</b>	(1,803,761)	(7,889,713)	(13,108,840)
<b>Public Safety</b>			
<b>With Main System Service</b>	139,872,179	90,013,989	49,895,861
<b>Without Main System Service</b>	5,655,192	1,200,897	(2,349,114)
<b>Total PERS</b>	2,786,979,091	1,953,681,219	1,263,776,006

## Summary of Population Statistics as of July 1, 2024

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	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	15,370	67	168	27	15,632
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	17,864	1	590	212	18,667
Active Plan Members	23,839	60	1,649	251	25,799
<b>Total Plan Members</b>	<b>57,073</b>	<b>128</b>	<b>2,407</b>	<b>490</b>	<b>60,098</b>

## **SECTION E**

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### **SCHEDULES OF EMPLOYER ALLOCATIONS**

# Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2023					As of June 30, 2024				
	2023 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
<b>Main System</b>										
City	\$ 141,774,863	7.43%	\$ 10,533,875	11.593611%	\$ 223,554,074	\$ 150,215,904	8.52%	\$ 12,798,395	11.451143%	\$ 214,177,146
County	202,695,534	7.43%	15,060,281	16.575387%	319,615,287	199,940,109	8.52%	17,034,899	15.241680%	285,073,684
District Health Unit	15,537,024	7.43%	1,154,400	1.270538%	24,499,180	16,529,348	8.52%	1,408,298	1.260054%	23,567,495
Political Subdivision	33,986,223	7.43%	2,525,175	2.779217%	53,590,316	37,004,857	8.52%	3,152,815	2.820929%	52,761,417
School District	220,179,672	7.43%	16,359,350	18.005148%	347,184,687	236,647,952	8.52%	20,162,402	18.039963%	337,411,538
State	301,046,738	7.43%	22,367,771	24.618040%	474,697,934	339,464,922	8.52%	28,922,408	25.877832%	484,007,593
State of ND	307,650,461	7.43%	22,858,431	25.158053%	485,110,752	331,995,001	8.52%	28,285,978	25.308394%	473,357,077
<b>Subtotal</b>	<b>\$ 1,222,870,515</b>	<b>7.43%</b>	<b>\$ 90,859,283</b>	<b>99.999994%</b>	<b>\$ 1,928,252,230</b>	<b>\$ 1,311,798,093</b>	<b>8.52%</b>	<b>\$ 111,765,195</b>	<b>99.999995%</b>	<b>\$ 1,870,355,950</b>
<b>Judges System</b>	\$ 8,954,748	17.52%	\$ 1,568,872	100.000000%	\$ (6,513,076)	\$ 9,990,447	17.52%	\$ 1,750,326	100.000000%	\$ (7,889,713)
<b>Public Safety with Prior Main Service System<sup>2</sup></b>										
City	\$ 32,520,939	9.81%	\$ 3,190,305	45.448819%	\$ 27,533,615	\$ 35,926,911	12.27%	\$ 4,408,231	30.637302%	\$ 27,577,857
County	32,078,812	9.81%	3,146,932	44.830935%	27,159,291	57,746,344	12.27%	7,085,477	49.244202%	44,326,669
State	4,868,311	9.81%	477,581	6.803585%	4,121,720	21,413,916	12.27%	2,627,487	18.261091%	16,437,537
State of ND	906,599	9.81%	88,937	1.266995%	767,566	960,187	12.27%	117,815	0.818816%	737,049
Political Subdivision	1,180,419	9.81%	115,799	1.649665%	999,393	1,217,903	12.27%	149,437	1.038588%	934,875
<b>Subtotal</b>	<b>\$ 71,555,080</b>	<b>9.81%</b>	<b>\$ 7,019,554</b>	<b>99.999999%</b>	<b>\$ 60,581,585</b>	<b>\$ 117,265,261</b>	<b>12.27%</b>	<b>\$ 14,388,447</b>	<b>99.999999%</b>	<b>\$ 90,013,987</b>
<b>Public Safety without Prior Main Service System</b>										
City	\$ 9,735,462	7.93%	\$ 772,022	65.357221%	\$ 1,218,240	\$ 10,276,262	9.16%	\$ 941,305	64.760857%	\$ 777,712
County	4,606,337	7.93%	365,283	30.923790%	576,411	4,672,818	9.16%	428,030	29.448033%	353,641
Political Subdivision	553,972	7.93%	43,930	3.718988%	69,321	918,934	9.16%	84,174	5.791109%	69,546
<b>Subtotal</b>	<b>\$ 14,895,771</b>	<b>7.93%</b>	<b>\$ 1,181,235</b>	<b>99.999999%</b>	<b>\$ 1,863,972</b>	<b>\$ 15,868,014</b>	<b>9.16%</b>	<b>\$ 1,453,509</b>	<b>99.999999%</b>	<b>\$ 1,200,899</b>
<b>Total PERS</b>	<b>\$ 1,318,276,114</b>		<b>\$ 100,628,944</b>		<b>\$ 1,984,184,711</b>	<b>\$ 1,454,921,815</b>		<b>\$ 129,357,477</b>		<b>\$ 1,953,681,123</b>

<sup>1</sup> Payroll is based on annualized payroll as of the valuation date.

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

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



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

As of June 30, 2024				
Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
<b>Main System</b>		<b>5.50%</b>	<b>6.50%</b>	<b>7.50%</b>
City	11.451143%	\$ 302,682,969	\$ 214,177,146	\$ 140,773,266
County	15.241680%	402,876,539	285,073,684	187,371,779
District Health Unit	1.260054%	33,306,446	23,567,495	15,490,324
Political Subdivision	2.820929%	74,564,362	52,761,417	34,678,753
School District	18.039963%	476,842,317	337,411,538	221,772,139
State	25.877832%	684,017,213	484,007,593	318,126,047
State of ND	25.308394%	668,965,515	473,357,077	311,125,728
<b>Subtotal</b>	<b>99.999995%</b>	<b>\$ 2,643,255,361</b>	<b>\$ 1,870,355,950</b>	<b>\$ 1,229,338,036</b>
<b>Judges System</b>	100.000000%	\$ (1,803,761)	\$ (7,889,713)	\$ (13,108,840)
<b>Public Safety with Prior Main Service System<sup>1</sup></b>				
City	30.637302%	\$ 42,853,063	\$ 27,577,857	\$ 15,286,745
County	49.244202%	68,878,936	44,326,669	24,570,819
State	18.261091%	25,542,185	16,437,537	9,111,529
State of ND	0.818816%	1,145,296	737,049	408,555
Political Subdivision	1.038588%	1,452,696	934,875	518,212
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 139,872,176</b>	<b>\$ 90,013,987</b>	<b>\$ 49,895,860</b>
<b>Public Safety without Prior Main Service System</b>				
City	64.760857%	\$ 3,662,351	\$ 777,712	\$ (1,521,307)
County	29.448033%	1,665,343	353,641	(691,768)
Political Subdivision	5.791109%	327,498	69,546	(136,039)
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 5,655,192</b>	<b>\$ 1,200,899</b>	<b>\$ (2,349,114)</b>
<b>Total PERS</b>		<b>\$ 2,786,978,968</b>	<b>\$ 1,953,681,123</b>	<b>\$ 1,263,775,942</b>

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

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



## Schedule of Contributions by Employer Type Fiscal Year Ended June 30, 2024

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
<b>Main System</b>						
City	11.451143%	\$ 12,365,465	\$ 12,466,012	\$ (100,547)	\$ 150,215,904	8.30%
County	15.241680%	16,458,657	16,943,435	(484,778)	199,940,109	8.47%
District Health Unit	1.260054%	1,360,663	1,321,769	38,894	16,529,348	8.00%
Political Subdivision	2.820929%	3,046,171	3,023,949	22,222	37,004,857	8.17%
School District	18.039963%	19,480,368	20,293,791	(813,423)	236,647,952	8.58%
State	25.877832%	27,944,060	27,245,009	699,051	339,464,922	8.03%
State of ND	25.308394%	27,329,153	26,153,777	1,175,376	331,995,001	7.88%
<b>Subtotal</b>	<b>99.999995%</b>	<b>\$ 107,984,537</b>	<b>\$ 107,447,742</b>	<b>\$ 536,795</b>	<b>\$ 1,311,798,093</b>	<b>8.19%</b>
<b>Judges System</b>	100.000000%	\$ 1,718,963	\$ 1,718,882	\$ 81	\$9,990,447	17.21%
<b>Public Safety with Prior Main Service System<sup>2</sup></b>						
City	30.637302%	\$ 3,657,833	\$ 3,942,299	\$ (284,466)	\$ 35,926,911	10.97%
County	49.244202%	5,879,337	4,950,988	928,349	57,746,344	8.57%
State	18.261091%	2,180,220	2,817,032	(636,812)	21,413,916	13.16%
State of ND	0.818816%	97,760	14,544	83,216	960,187	1.51%
Political Subdivision	1.038588%	123,998	116,133	7,865	1,217,903	9.54%
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 11,939,148</b>	<b>\$ 11,840,996</b>	<b>\$ 98,152</b>	<b>\$ 117,265,261</b>	<b>10.10%</b>
<b>Public Safety without Prior Main Service System</b>						
City	64.760857%	\$ 879,433	\$ 853,605	\$ 25,828	\$ 10,276,262	8.31%
County	29.448033%	399,897	430,523	(30,626)	4,672,818	9.21%
Political Subdivision	5.791109%	78,642	73,642	5,000	918,934	8.01%
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 1,357,972</b>	<b>\$ 1,357,770</b>	<b>\$ 202</b>	<b>\$ 15,868,014</b>	<b>8.56%</b>
<b>Total PERS</b>		<b>\$ 123,000,620</b>	<b>\$ 122,365,390</b>	<b>\$ 635,230</b>	<b>\$ 1,454,921,815</b>	

<sup>1</sup> Covered payroll is based on annualized payroll as of the valuation date.

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

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



# Schedule of Pension Amounts by Employer Type

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual 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 Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
<b>Main System</b>														
City	11.451143%	\$ 10,169,047	\$ 51,616,254	\$ -	\$ 17,583,486	\$ 79,368,787	\$ -	\$ 97,189,767	\$ 1,958,340	\$ 14,565,750	\$ 113,713,857	\$ 9,019,769	\$ 2,060,614	\$ 11,080,383
County	15.241680%	13,535,181	68,702,177	-	12,460,731	94,698,089	-	129,361,351	2,606,581	38,411,278	170,379,210	12,005,475	(10,371,086)	1,634,389
District Health Unit	1.260054%	1,118,969	5,679,720	-	1,867,694	8,666,383	-	10,694,506	215,491	1,998,041	12,908,038	992,508	57,433	1,049,941
Political Subdivision	2.820929%	2,505,090	12,715,392	-	8,173,378	23,393,860	-	23,942,184	482,428	3,072,676	27,497,288	2,221,982	2,758,477	4,980,459
School District	18.039963%	16,020,157	81,315,495	-	25,045,630	122,381,282	-	153,111,339	3,085,130	26,248,150	182,444,619	14,209,622	1,029,558	15,239,180
State	25.877832%	22,980,480	116,644,848	-	33,460,251	173,085,579	-	219,634,012	4,425,538	10,198,090	234,257,640	20,383,290	5,692,089	26,075,379
State of ND	25.308394%	22,474,799	114,078,098	-	35,574,862	172,127,759	-	214,801,000	4,328,155	40,690,725	259,819,880	19,934,757	(1,269,654)	18,665,103
<b>Subtotal</b>	<b>99.999995%</b>	<b>\$ 88,803,723</b>	<b>\$ 450,751,984</b>	<b>\$ -</b>	<b>\$ 134,166,032</b>	<b>\$ 673,721,739</b>	<b>\$ -</b>	<b>\$ 848,734,159</b>	<b>\$ 17,101,663</b>	<b>\$ 135,184,710</b>	<b>\$ 1,001,020,532</b>	<b>\$ 78,767,403</b>	<b>\$ (42,569)</b>	<b>\$ 78,724,834</b>
<b>Judges System</b>	100.000000%	\$ 628,047	\$ 2,683,025	\$ -	\$ -	\$ 3,311,072	\$ 307,923	\$ 5,037,145	\$ 15,407	\$ 2,882	\$ 5,363,357	\$ 230,266	\$ (11,953)	\$ 218,313
<b>Public Safety with Prior Main Service System<sup>1</sup></b>														
City	30.637302%	\$ 24,971,671	\$ 11,317,915	\$ -	\$ 2,576,900	\$ 38,866,486	\$ -	\$ 16,906,902	\$ 288,901	\$ 8,031,716	\$ 25,227,519	\$ (4,551,354)	\$ (678,413)	\$ (5,229,767)
County	49.244202%	40,137,666	18,191,606	-	8,409,353	66,738,625	-	27,174,940	464,359	8,155,406	35,794,705	(7,315,529)	(245,256)	(7,560,785)
State	18.261091%	14,884,141	6,745,943	-	6,448,819	28,078,903	-	10,077,207	172,199	858,049	11,107,455	(2,712,795)	924,983	(1,787,812)
State of ND	0.818816%	667,394	302,484	-	-	969,878	-	451,856	7,721	337,593	797,170	(121,638)	(77,063)	(198,701)
Political Subdivision	1.038588%	846,523	383,672	-	64,610	1,294,805	-	573,135	9,793	309,988	892,916	(154,289)	(25,772)	(180,061)
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 81,507,395</b>	<b>\$ 36,941,620</b>	<b>\$ -</b>	<b>\$ 17,499,682</b>	<b>\$ 135,948,697</b>	<b>\$ -</b>	<b>\$ 55,184,040</b>	<b>\$ 942,973</b>	<b>\$ 17,692,752</b>	<b>\$ 73,819,765</b>	<b>\$ (14,855,605)</b>	<b>\$ (101,521)</b>	<b>\$ (14,957,126)</b>
<b>Public Safety without Prior Main Service System</b>														
City	64.760857%	\$ 361,857	\$ 2,430,054	\$ -	\$ 87,957	\$ 2,879,868	\$ 229,587	\$ 3,510,173	\$ 23,373	\$ 119,609	\$ 3,882,742	\$ 873,056	\$ (40,041)	\$ 833,015
County	29.448033%	164,543	1,104,994	-	25,869	1,295,406	104,398	1,596,144	10,628	58,957	1,770,127	396,996	3,720	400,716
Political Subdivision	5.791109%	32,358	217,303	-	55,228	304,889	20,531	313,890	2,090	4,598	341,109	78,074	14,349	92,423
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 558,758</b>	<b>\$ 3,752,351</b>	<b>\$ -</b>	<b>\$ 169,054</b>	<b>\$ 4,480,163</b>	<b>\$ 354,516</b>	<b>\$ 5,420,207</b>	<b>\$ 36,091</b>	<b>\$ 183,164</b>	<b>\$ 5,993,978</b>	<b>\$ 1,348,126</b>	<b>\$ (21,972)</b>	<b>\$ 1,326,154</b>
<b>Total PERS</b>		<b>\$ 171,497,923</b>	<b>\$ 494,128,980</b>	<b>\$ -</b>	<b>\$ 151,834,768</b>	<b>\$ 817,461,671</b>	<b>\$ 662,439</b>	<b>\$ 914,375,551</b>	<b>\$ 18,096,134</b>	<b>\$ 153,063,508</b>	<b>\$ 1,086,197,632</b>	<b>\$ 65,490,190</b>	<b>\$ (178,015)</b>	<b>\$ 65,312,175</b>

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

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



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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
		Total Deferred	2025	2026	2027	2028	2029	Thereafter
<b>Main System</b>								
City	11.451143%	\$ (34,345,070)	\$ (24,930,529)	\$ 5,110,203	\$ (12,798,963)	\$ (1,725,781)	\$ -	\$ -
County	15.241680%	(75,681,121)	(43,367,229)	(3,469,053)	(24,569,099)	(4,275,740)	-	-
District Health Unit	1.260054%	(4,241,655)	(2,757,150)	272,916	(1,572,690)	(184,731)	-	-
Political Subdivision	2.820929%	(4,103,428)	(3,955,775)	2,654,348	(2,507,864)	(294,137)	-	-
School District	18.039963%	(60,063,337)	(41,068,611)	4,340,155	(21,122,359)	(2,212,522)	-	-
State	25.877832%	(61,172,061)	(51,532,065)	14,687,873	(23,128,761)	(1,199,108)	-	-
State of ND	25.308394%	(87,692,121)	(59,312,478)	4,309,639	(29,580,824)	(3,108,458)	-	-
<b>Subtotal</b>	<b>99.999995%</b>	<b>\$ (327,298,793)</b>	<b>\$ (226,923,837)</b>	<b>\$ 27,906,081</b>	<b>\$ (115,280,560)</b>	<b>\$ (13,000,477)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Judges System</b>	<b>100.000000%</b>	<b>\$ (2,052,285)</b>	<b>\$ (837,374)</b>	<b>\$ (527,772)</b>	<b>\$ (401,086)</b>	<b>\$ (286,053)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Safety with Prior Main Service System<sup>1</sup></b>								
City	30.637302%	\$ 13,638,967	4,320,246	\$ 2,893,030	\$ 1,800,490	\$ 1,114,069	\$ 2,100,357	\$ 1,410,775
County	49.244202%	30,943,920	8,028,552	5,799,082	4,288,908	3,801,416	5,482,284	3,543,678
State	18.261091%	16,971,448	3,982,514	3,161,640	2,588,733	2,357,508	2,989,382	1,891,671
State of ND	0.818816%	172,708	65,492	30,323	7,571	5,182	37,318	26,822
Political Subdivision	1.038588%	401,889	128,766	81,465	49,941	39,801	61,101	40,815
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 62,128,932</b>	<b>\$ 16,525,570</b>	<b>\$ 11,965,540</b>	<b>\$ 8,735,643</b>	<b>\$ 7,317,976</b>	<b>\$ 10,670,442</b>	<b>\$ 6,913,761</b>
<b>Public Safety without Prior Main Service System</b>								
City	64.760857%	\$ (1,002,874)	\$ (385,290)	\$ (181,204)	\$ (263,752)	\$ (172,628)	\$ -	\$ -
County	29.448033%	(474,721)	(182,524)	(89,125)	(125,789)	(77,283)	-	-
Political Subdivision	5.791109%	(36,220)	(18,813)	(1,386)	(10,289)	(5,732)	-	-
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ (1,513,815)</b>	<b>\$ (586,627)</b>	<b>\$ (271,715)</b>	<b>\$ (399,830)</b>	<b>\$ (255,643)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total PERS</b>		<b>\$ (268,735,961)</b>	<b>\$ (211,822,268)</b>	<b>\$ 39,072,134</b>	<b>\$ (107,345,833)</b>	<b>\$ (6,224,197)</b>	<b>\$ 10,670,442</b>	<b>\$ 6,913,761</b>

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

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





# Schedule of Net Pension Liability by Employer

## Main System

As of June 30, 2023												As of June 30, 2024*											
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	Net Pension Liability under										
													Current Discount Rate	Current Discount Rate									
State of ND	010100	Governor's Office	\$ 1,363,824	7.43%	\$ 101,332	0.111526%	\$ 2,150,503	\$ 1,430,659	8.52%	\$ 121,892	0.109061%	\$ 2,039,829											
State of ND	010800	Secretary Of State	1,671,750	7.43%	124,211	0.136707%	2,636,056	1,935,369	8.52%	164,893	0.147536%	2,759,448											
State	011000	Office Of Management & Budget	3,349,116	7.43%	248,839	0.273873%	5,280,963	3,827,715	8.52%	326,121	0.291791%	5,457,531											
State	011200	Information Technology Dept	37,135,069	7.43%	2,759,136	3.036713%	58,555,490	43,551,903	8.52%	3,710,622	3.320016%	62,096,120											
State	011700	State Auditor's Office	3,934,356	7.43%	292,323	0.321731%	6,203,786	4,498,808	8.52%	383,298	0.342950%	6,414,386											
State	011800	Central Services	1,449,769	7.43%	107,718	0.118555%	2,286,040	1,254,764	8.52%	106,906	0.095652%	1,789,033											
State of ND	012000	State Treasurer's Office	507,364	7.43%	37,697	0.041490%	800,032	481,883	8.52%	41,056	0.036735%	687,075											
State	012500	Attorney General's Office	11,692,755	7.43%	868,772	0.956173%	18,437,428	12,818,374	8.52%	1,092,125	0.977161%	18,276,390											
State of ND	012700	Tax Department	6,350,191	7.43%	471,819	0.519286%	10,013,145	7,316,364	8.52%	623,354	0.557736%	10,431,649											
State of ND	013000	Facility Management	1,642,430	7.43%	122,033	0.134309%	2,589,816	1,931,560	8.52%	164,569	0.147245%	2,754,006											
State of ND	014000	Office Of Administrative Hearings	476,513	7.43%	35,405	0.038967%	751,382	513,215	8.52%	43,726	0.039123%	731,739											
State	016000	Legislative Council	3,633,343	7.43%	269,957	0.297116%	5,729,146	4,290,195	8.52%	365,525	0.337047%	6,116,943											
State of ND	018000	ND Supreme Court	20,192,915	7.43%	1,500,334	1.651272%	31,840,691	23,015,073	8.52%	1,960,884	1.754468%	32,814,798											
State of ND	018800	Commission On Legal Counsel For Indigents	2,535,874	7.43%	188,415	0.207311%	3,998,636	2,783,047	8.52%	237,116	0.212155%	3,968,054											
State	019000	Retirement & Investment Office	2,623,315	7.43%	194,912	0.214521%	4,136,506	2,992,329	8.52%	254,946	0.228109%	4,266,450											
State	019200	ND Public Employees Retirement System	2,002,691	7.43%	148,800	0.163770%	3,157,899	2,643,796	8.52%	225,251	0.201540%	3,769,516											
State of ND	019500	ND Ethics Commission	-	7.43%	-	0.000000%	-	146,854	8.52%	12,512	0.011195%	209,386											
State	020100	Public Instruction	4,866,402	7.43%	361,574	0.397949%	7,673,461	5,712,883	8.52%	486,738	0.435500%	8,145,401											
State	020200	Education Standards & Practice	546,433	7.43%	40,600	0.044684%	861,220	582,489	8.52%	49,628	0.044044%	830,513											
State	020400	ND Center for Distance Education	-	7.43%	-	0.000000%	-	800,855	8.52%	68,233	0.061050%	1,141,852											
State	021500	ND University System Office	1,100,312	7.43%	81,753	0.089978%	1,735,003	1,150,212	8.52%	97,998	0.087682%	1,639,966											
State of ND	022300	ND Youth Correctional Center	2,480,169	7.43%	184,277	0.202815%	3,910,785	3,101,015	8.52%	264,206	0.236394%	4,421,409											
State of ND	022400	Juvenile Services - DOCR	1,878,517	7.43%	139,574	0.153615%	2,962,085	2,152,580	8.52%	183,400	0.164094%	3,069,142											
State	022600	Land Department	2,129,114	7.43%	158,193	0.174108%	3,357,242	2,651,603	8.52%	225,917	0.202135%	3,780,644											
State	022700	Bismarck State College	5,445,681	7.43%	404,614	0.445320%	8,586,893	6,261,085	8.52%	533,444	0.477290%	8,927,022											
State	022800	Lake Region State College	2,342,270	7.43%	174,031	0.191539%	3,693,355	2,677,131	8.52%	228,092	0.204081%	3,817,041											
State	022900	Williston State College	1,048,935	7.43%	77,936	0.085776%	1,653,978	897,436	8.52%	76,462	0.068413%	1,279,567											
State	023000	University Of North Dakota	48,714,898	7.43%	3,248,017	3.574777%	68,930,722	47,450,847	8.52%	4,042,812	3.617231%	67,655,211											
State	023500	North Dakota State University	34,473,651	7.43%	2,561,392	2.819076%	54,358,899	36,639,952	8.52%	3,121,724	2.793109%	52,241,083											
State	023800	ND St College Of Science	5,617,617	7.43%	417,389	0.459380%	8,858,006	6,070,032	8.52%	517,167	0.462726%	8,654,624											
State	023900	Dickinson State University	2,180,298	7.43%	161,996	0.178293%	3,437,939	2,148,115	8.52%	183,019	0.163753%	3,062,764											
State	024000	Mayville State University	2,736,928	7.43%	203,354	0.223812%	4,315,660	2,997,146	8.52%	255,357	0.228476%	4,273,315											
State	024100	Minot State University	5,632,154	7.43%	418,469	0.460568%	8,880,913	6,223,861	8.52%	530,273	0.474453%	8,873,960											
State	024200	Valley City State University	2,270,033	7.43%	168,663	0.185632%	3,579,453	2,579,804	8.52%	219,288	0.196204%	3,669,713											
State of ND	025000	ND State Library	1,238,623	7.43%	92,030	0.101288%	1,953,088	1,454,419	8.52%	123,916	0.110872%	2,073,701											
State of ND	025200	SCHOOL FOR THE DEAF	1,184,942	7.43%	88,041	0.096889%	1,868,438	1,739,937	8.52%	148,243	0.132638%	2,480,803											
State of ND	025300	School For The Blind	916,523	7.43%	68,098	0.074948%	1,445,187	985,488	8.52%	83,964	0.075125%	1,405,105											
State	026100	ND Board Of Nursing	845,633	7.43%	62,831	0.069151%	1,333,406	1,003,526	8.52%	85,500	0.076500%	1,430,822											
State of ND	027000	Career & Technical Education	2,228,513	7.43%	165,579	0.182236%	3,513,970	1,615,409	8.52%	137,633	0.123145%	2,303,250											
State of ND	030100	ND Department Of Health	14,418,797	7.43%	1,071,317	1.179094%	22,735,908	16,264,773	8.52%	1,385,759	1.239884%	23,190,245											
State of ND	030300	Mental Health	9,908,177	7.43%	736,178	0.810239%	15,623,453	11,764,693	8.52%	1,002,352	0.896837%	16,274,405											
State of ND	031000	Life Skills and Transition Center	11,922,454	7.43%	885,838	0.974956%	18,799,612	12,825,283	8.52%	1,092,714	0.977687%	18,286,228											
State of ND	031200	North Dakota State Hospital	15,420,442	7.43%	1,145,739	1.261004%	24,315,339	16,025,582	8.52%	1,365,380	1.221650%	22,849,205											
State of ND	031300	ND Veterans Home	4,827,738	7.43%	358,701	0.394787%	7,612,490	4,952,498	8.52%	421,953	0.377535%	7,061,249											
State of ND	031600	Indian Affairs Commission	290,726	7.43%	21,601	0.023774%	458,423	239,101	8.52%	20,371	0.018227%	340,910											
State of ND	032100	Veterans Affairs Department	516,153	7.43%	38,350	0.042208%	813,877	667,790	8.52%	56,896	0.050906%	952,123											
State of ND	032500	Department Of Human Services	91,019,126	7.43%	6,762,721	7.443071%	143,521,192	108,434,784	8.52%	9,238,644	8.266118%	154,605,838											
State of ND	036000	Protection & Advocacy Project	1,879,749	7.43%	139,665	0.153716%	2,964,032	2,002,824	8.52%	170,641	0.152678%	2,855,622											
State	038000	Job Service North Dakota	8,876,355	7.43%	659,513	0.725862%	13,996,451	9,947,564	8.52%	847,532	0.758315%	14,183,190											
State	040100	Insurance Department	2,430,474	7.43%	180,584	0.198752%	3,832,440	3,050,932	8.52%	259,399	0.232576%	4,349,999											
State of ND	040500	Industrial Commission	7,404,077	7.43%	550,123	0.605467%	11,674,932	527,362	8.52%	44,931	0.040201%	71,902											
State of ND	040600	ND Department Of Labor	644,313	7.43%	47,872	0.052689%	1,015,977	703,755	8.52%	59,960	0.053648%	1,003,409											
State of ND	040800	Public Service Commission	2,966,164	7.43%	220,386	0.242557%	4,677,111	3,529,021	8.52%	300,673	0.269022%	5,031,669											
State of ND	041200	Aeronautics Commission	516,058	7.43%	38,343	0.042021%	813,742	541,967	8.52%	46,176	0.041315%	772,738											
State of ND	041300	Department Of Financial Institutions	2,368,393	7.43%	175,972	0.193975%	3,734,543	2,916,557	8.52%	248,491	0.222333%	4,158,419											
State of ND	041400	ND Securities Department	585,207	7.43%	43,481	0.047855%	922,765	539,291	8.52%	45,948	0.041111%	768,922											
State	042600	State Board Of Law Examiners	369,696	7.43%	27,468	0.030232%	582,949	397,236	8.52%	33,845	0.030282%	566,381											
State	042700	ND State Board Of Cosmetology	62,733	7.43%	4,661	0.005130%	98,919	144,363	8.52%	12,300	0.011005%	205,833											
State	042800	ND State Plumbing Board	431,915	7.43%	32,091	0.035320%	681,059	457,830	8.52%	39,007	0.034901%	652,773											
State	047100	Bank Of North Dakota	11,091,744	7.43%	824,117	0.907025%	17,489,731	12,801,788	8.52%	1,090,712	0.975896%	18,252,730											
State	047200	Public Finance Authority	217,500	7.43%	16,160	0.017786%	342,959	234,168	8.52%	19,951	0.017851%	333,877											
State	047300	Housing Finance Agency	3,153,069	7.43%	234,273	0.257842%	4,971,844	3,400,485	8.52%	289,721	0.250223%	4,848,393											
State	047400	Department Of Mineral Resources	-	7.43%	-	0.000000%	-	7,392,915	8.52%	629,876	0.563571%	10,540,784											
State	047500	Mill & Elevator Association	9,874,211	7.43%	733,654	0.807462%	15,569,905	10,295,133	8.52%	877,145	0.784811%	14,678,760											

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

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, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share		
State	048500	Workforce Safety & Insurance	\$ 15,801,634	7.43%	\$ 1,174,061	1.292176%	\$ 24,916,414	16,962,132	8.52%	\$ 1,445,174	1.293044%	\$ 24,184,527
State of ND	050200	Field Services Division	8,700,524	7.43%	646,449	0.711484%	13,719,207	2,727,626	8.52%	232,394	0.207930%	3,889,031
State of ND	050400	Highway Patrol	1,947,952	7.43%	144,733	0.159293%	3,071,571	2,019,610	8.52%	172,071	0.153957%	2,879,544
State of ND	051600	Heart River Correctional Center	1,164,334	7.43%	86,510	0.095213%	1,835,947	1,744,472	8.52%	148,629	0.132983%	2,487,256
State of ND	051700	Department Of Corrections Transitional Services	2,593,725	7.43%	192,714	0.121210%	4,089,843	2,894,886	8.52%	246,644	0.220681%	4,127,520
State of ND	051800	James River Correctional Ctr	8,011,577	7.43%	595,260	0.655145%	12,632,849	9,207,161	8.52%	784,450	0.701873%	13,127,524
State of ND	051900	State Penitentiary	11,023,485	7.43%	819,045	0.901443%	17,382,096	13,180,929	8.52%	1,123,015	1.004799%	18,793,319
State	052000	Rough Rider Industries	1,580,302	7.43%	117,416	0.129229%	2,491,861	1,767,233	8.52%	150,568	0.134718%	2,519,706
State of ND	053000	Department Of Corrections And Rehabilitation	8,582,324	7.43%	637,667	0.701818%	13,532,822	9,431,488	8.52%	803,563	0.718974%	13,447,374
State of ND	054000	Adjutant General ND National Guard	10,864,565	7.43%	807,237	0.888448%	17,131,519	13,102,474	8.52%	1,116,331	0.998818%	18,681,453
State of ND	060100	Department Of Commerce	4,685,503	7.43%	348,133	0.383156%	7,388,215	5,146,323	8.52%	438,467	0.392311%	7,337,613
State of ND	060200	Dept Of Agriculture	4,836,592	7.43%	359,359	0.395511%	7,626,450	5,288,893	8.52%	450,614	0.403179%	7,540,883
State of ND	060700	Milk Marketing Board	109,020	7.43%	8,100	0.008915%	171,904	120,000	8.52%	10,224	0.009148%	171,100
State of ND	060800	ND Oilseed Council	36,802	7.43%	2,734	0.003009%	58,021	44,429	8.52%	3,785	0.003387%	63,349
State	061100	ND Soybean Council	342,943	7.43%	25,481	0.028044%	540,759	-	8.52%	-	0.000000%	-
State of ND	061400	ND Corn Utilization Council	250,316	7.43%	18,598	0.020470%	394,713	148,649	8.52%	12,665	0.011332%	211,949
State of ND	061600	State Seed Department	1,564,518	7.43%	116,244	0.127938%	2,466,967	1,433,999	8.52%	122,177	0.109316%	2,044,598
State	062400	Beef Commission	122,312	7.43%	9,088	0.010002%	192,864	225,071	8.52%	19,176	0.017157%	320,897
State of ND	062500	ND Wheat Commission	511,090	7.43%	37,974	0.041794%	805,894	541,753	8.52%	46,157	0.041299%	772,438
State of ND	062600	ND Barley Council	153,002	7.43%	11,368	0.012512%	241,263	158,000	8.52%	13,462	0.012045%	225,284
State	066500	State Fair Association	1,206,826	7.43%	89,667	0.098688%	1,902,954	1,114,562	8.52%	94,961	0.084964%	1,589,129
State of ND	067000	Racing Commission	141,525	7.43%	10,515	0.011573%	223,157	149,073	8.52%	12,701	0.011364%	212,547
State of ND	070100	Historical Society	4,848,670	7.43%	360,256	0.396499%	7,645,501	5,425,280	8.52%	462,234	0.135766%	7,735,344
State of ND	070900	ND Council On The Arts	337,698	7.43%	25,091	0.027615%	532,487	349,768	8.52%	29,800	0.026663%	498,693
State of ND	072000	Game & Fish Department	12,244,788	7.43%	909,788	1.001315%	19,307,880	10,255,524	8.52%	873,771	0.781791%	14,622,275
State of ND	075000	Parks & Recreation Department	4,164,015	7.43%	309,386	0.340512%	6,565,931	3,070,649	8.52%	261,619	0.234079%	4,378,111
State of ND	077000	Water Commission	6,656,312	7.43%	494,564	0.544319%	10,495,844	7,302,979	8.52%	622,214	0.556715%	10,412,553
State	080100	Department Of Transportation	64,037,543	7.43%	4,757,989	5.236658%	100,975,981	69,432,565	8.52%	5,915,655	5.292931%	98,996,655
State	090000	ND State Board Of Accountancy	127,997	7.43%	9,510	0.010467%	201,830	135,680	8.52%	11,560	0.010343%	193,451
State	090100	Board Of Medical Examiners	342,930	7.43%	25,480	0.028043%	540,740	353,031	8.52%	30,078	0.026912%	503,350
State	090200	Board Of Pharmacy	288,627	7.43%	21,445	0.023602%	455,106	302,022	8.52%	25,732	0.023024%	430,631
State	090600	Real Estate Commission	253,235	7.43%	18,815	0.020708%	399,302	268,428	8.52%	22,870	0.020463%	382,713
State	090900	Electrical Board	2,007,507	7.43%	149,158	0.164163%	3,165,477	2,134,464	8.52%	181,856	0.162713%	3,043,312
State	095501	ND System Information Technology Services	2,407,402	7.43%	178,870	0.196865%	3,796,054	2,516,412	8.52%	214,398	0.191829%	3,587,885
State	095503	North Dakota State Board of Dental Examiners	115,412	7.43%	8,575	0.009438%	181,988	124,930	8.52%	10,644	0.009524%	178,133
District Health Unit	100002	McIntosh District Health Unit	136,046	7.43%	10,108	0.011125%	214,518	149,557	8.52%	12,742	0.011401%	213,239
District Health Unit	100003	Wells County Dist Health Unit	268,750	7.43%	19,968	0.021977%	423,772	253,524	8.52%	21,600	0.019326%	361,465
District Health Unit	100004	Central Valley Health Unit	1,317,952	7.43%	97,924	0.107775%	2,078,174	1,306,852	8.52%	111,344	0.099623%	1,863,305
District Health Unit	100005	Dickey County Health District	235,120	7.43%	17,469	0.019227%	370,745	260,324	8.52%	22,180	0.019845%	371,172
District Health Unit	100006	Emmons County Public Health	194,233	7.43%	14,432	0.015883%	306,264	200,635	8.52%	17,094	0.015295%	286,071
District Health Unit	100007	Rollette County Public Health	766,557	7.43%	56,963	0.062693%	1,208,879	623,680	8.52%	53,138	0.047544%	889,242
District Health Unit	100008	Towner County Public Health Unit	186,410	7.43%	13,850	0.015244%	293,943	196,647	8.52%	16,754	0.014991%	280,385
District Health Unit	100009	Nelson-Griggs District Health Unit	220,464	7.43%	16,380	0.018028%	347,625	228,210	8.52%	19,443	0.017397%	325,386
District Health Unit	100010	First District Health Unit	2,468,652	7.43%	183,421	0.201874%	3,892,640	2,598,327	8.52%	221,377	0.198074%	3,704,689
District Health Unit	100011	Lake Region District Health Unit	1,086,833	7.43%	80,752	0.088876%	1,713,754	1,015,170	8.52%	86,492	0.077388%	1,447,431
District Health Unit	100012	Garrison Diversion Conservancy District	2,204,269	7.43%	163,777	0.180254%	3,475,752	2,327,621	8.52%	198,313	0.177437%	3,318,704
District Health Unit	100013	Upper Missouri Health Unit	1,523,915	7.43%	113,227	0.124618%	2,402,950	1,719,019	8.52%	146,460	0.131043%	2,450,971
District Health Unit	100014	Kidder County District Health Unit	102,779	7.43%	7,636	0.008405%	162,070	98,406	8.52%	8,384	0.007502%	140,314
District Health Unit	100015	Southwestern District Health Unit	1,529,642	7.43%	113,652	0.125086%	2,411,974	1,490,267	8.52%	126,971	0.113605%	2,124,818
District Health Unit	100017	City-County Health District	856,911	7.43%	63,668	0.070074%	1,351,204	849,921	8.52%	72,413	0.064791%	1,211,822
District Health Unit	100018	Sargent County District Health Unit	175,859	7.43%	13,066	0.014381%	277,302	252,015	8.52%	21,472	0.019211%	359,314
District Health Unit	100019	Trails District Health Unit	179,186	7.43%	13,314	0.014653%	282,547	222,637	8.52%	18,969	0.016972%	317,437
District Health Unit	100021	Cavalier County Health Dist	190,526	7.43%	14,156	0.015580%	300,422	205,311	8.52%	17,492	0.015651%	292,729
District Health Unit	100022	Walsh County Health District	391,852	7.43%	29,115	0.032044%	617,889	450,552	8.52%	38,387	0.034346%	642,392
District Health Unit	100023	Custer Health Unit	1,500,968	7.43%	111,522	0.122741%	2,366,756	1,783,039	8.52%	151,915	0.135923%	2,542,244
Political Subdivision	100024	Southeast Water Users District	570,289	7.43%	42,372	0.046635%	899,240	639,050	8.52%	54,447	0.048716%	911,163
District Health Unit	100025	Foster County Public Health	-	7.43%	-	0.000000%	-	297,634	8.52%	25,358	0.022689%	424,365
City	200002	City Of McVie	123,596	7.43%	9,183	0.010107%	194,888	129,846	8.52%	11,063	0.009898%	185,128
City	200003	City Of Drayton	233,996	7.43%	17,386	0.019135%	368,971	241,437	8.52%	20,570	0.018405%	344,239
City	200004	City Of Fessenden	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
City	200005	City Of Westhope	93,993	7.43%	6,984	0.007686%	148,205	99,213	8.52%	8,453	0.007563%	141,455
City	200006	City Of Belfield	230,652	7.43%	17,137	0.018862%	363,707	216,126	8.52%	18,414	0.016476%	308,160
City	200007	City Of Beulah	714,395	7.43%	53,080	0.058420%	1,126,485	633,017	8.52%	53,933	0.048256%	902,559
City	200008	City Of Rolla	253,816	7.43%	18,859	0.020756%	400,228	363,756	8.52%	30,992	0.027730%	518,650

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025. 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, 2023										As of June 30, 2024*				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate		
City	200009	City of New Town	\$ 1,023,623	7.43%	\$ 76,055	0.083707%	\$ 1,614,082	\$ 1,284,353	8.52%	\$ 109,427	0.097908%	\$ 1,831,228		
City	200010	City of Cavalier	643,526	7.43%	47,814	0.052624%	1,014,724	661,617	8.52%	56,370	0.050436%	943,333		
City	200011	City of Harvey	618,582	7.43%	45,961	0.050584%	975,387	462,203	8.52%	39,380	0.035234%	659,001		
City	200012	City of Napoleon	175,451	7.43%	13,036	0.014347%	276,646	114,662	8.52%	9,769	0.008741%	163,488		
City	200014	City of Grand Forks	19,599,820	7.43%	1,456,267	1.602771%	30,905,469	21,105,080	8.52%	1,798,153	1.608866%	30,091,523		
City	200015	City of Killdeer	589,201	7.43%	43,778	0.048182%	929,071	629,083	8.52%	53,598	0.047956%	896,948		
City	200016	City of Ellendale	358,793	7.43%	26,658	0.029340%	565,749	362,974	8.52%	30,925	0.027670%	517,528		
City	200017	City of Wishek	273,694	7.43%	20,335	0.022381%	431,562	193,238	8.52%	16,464	0.014731%	275,522		
City	200018	City of Granville	39,685	7.43%	2,949	0.003245%	62,572	84,369	8.52%	7,188	0.006432%	120,301		
City	200019	City of Linton	288,807	7.43%	21,458	0.023617%	455,395	313,646	8.52%	26,723	0.023910%	447,202		
City	200020	City of Finley	118,668	7.43%	8,817	0.009704%	187,118	127,243	8.52%	10,841	0.009700%	181,425		
City	200021	City of Willton	157,903	7.43%	11,732	0.012912%	248,976	162,389	8.52%	13,836	0.012379%	231,531		
City	200022	City of Ray	244,812	7.43%	18,190	0.020019%	386,017	260,550	8.52%	22,199	0.019862%	371,490		
City	200025	City of Medora	385,864	7.43%	28,670	0.031554%	608,441	333,202	8.52%	28,389	0.025400%	475,070		
City	200026	City of Velva	203,771	7.43%	15,140	0.016663%	321,305	196,998	8.52%	16,784	0.015017%	280,871		
City	200028	City of Thompson	157,613	7.43%	11,711	0.012889%	248,532	155,356	8.52%	13,236	0.011843%	221,506		
City	200029	City of Williston	13,061,646	7.43%	970,480	1.068114%	20,595,933	11,619,463	8.52%	989,978	0.885766%	16,566,978		
City	200030	City of Bowman	619,993	7.43%	46,065	0.050700%	977,624	677,592	8.52%	57,731	0.051654%	966,114		
City	200031	City of Tioga	1,210,927	7.43%	89,972	0.099023%	1,909,413	1,273,249	8.52%	108,481	0.097061%	1,815,386		
City	200033	City of Rhame	54,053	7.43%	4,016	0.004420%	85,229	66,330	8.52%	5,651	0.005056%	94,565		
City	200035	City of Fargo	43,854,528	7.43%	3,258,391	3.586196%	69,150,909	46,320,496	8.52%	3,946,506	3.531069%	66,043,563		
City	200036	City of Jamestown	5,865,285	7.43%	435,791	0.479633%	9,248,535	6,346,000	8.52%	540,679	0.483763%	9,048,091		
City	200037	City of Beach	279,046	7.43%	20,733	0.022819%	440,008	351,273	8.52%	29,928	0.026778%	500,844		
City	200038	City of Glenburn	70,118	7.43%	5,210	0.005734%	110,566	63,861	8.52%	5,441	0.004868%	91,049		
City	200040	City of Kulm	91,309	7.43%	6,784	0.007467%	143,983	91,576	8.52%	7,802	0.006981%	130,570		
City	200041	City of Harwood	158,401	7.43%	11,769	0.012953%	249,767	169,847	8.52%	14,471	0.012948%	242,174		
City	200043	City of Dickinson	6,146,406	7.43%	456,678	0.502621%	9,691,801	6,960,226	8.52%	593,011	0.530587%	9,923,866		
City	200045	City of Mapleton	202,085	7.43%	15,015	0.016525%	318,644	176,556	8.52%	15,043	0.013459%	251,731		
City	200046	City of Wahpeton	2,900,609	7.43%	215,515	0.237197%	4,573,757	1,943,723	8.52%	165,605	0.148172%	2,771,344		
City	200047	City of Bottineau	553,260	7.43%	41,107	0.045243%	872,399	537,858	8.52%	45,826	0.041002%	766,883		
City	200049	City of Elgin	73,055	7.43%	5,428	0.005974%	115,194	74,747	8.52%	6,368	0.005698%	106,573		
City	200050	City of Rugby	559,996	7.43%	41,608	0.045794%	883,024	690,983	8.52%	58,872	0.052674%	985,191		
City	200051	City of New Salem	162,504	7.43%	12,074	0.013289%	256,245	146,011	8.52%	12,440	0.011311%	208,189		
City	200052	City of Waihalla	349,482	7.43%	25,967	0.028579%	551,075	227,293	8.52%	19,365	0.017327%	324,077		
City	200053	City of Gwinner	176,933	7.43%	13,146	0.014469%	278,999	185,229	8.52%	15,841	0.014174%	265,104		
City	200054	City of Kenmare	153,277	7.43%	11,388	0.012534%	241,687	183,705	8.52%	15,652	0.014004%	261,925		
City	200055	City of Watford City	3,006,516	7.43%	223,384	0.245857%	4,740,743	3,491,094	8.52%	297,441	0.266130%	4,977,579		
City	200057	City of Cooperstown	134,696	7.43%	10,008	0.010115%	212,397	187,252	8.52%	15,954	0.014274%	266,975		
City	200058	City of New England	110,684	7.43%	8,224	0.009051%	174,526	110,370	8.52%	9,404	0.008414%	157,372		
City	200059	City of Carrington	745,094	7.43%	55,360	0.069301%	1,174,884	785,450	8.52%	66,920	0.059876%	1,119,894		
City	200060	City of Mott	86,580	7.43%	6,433	0.007080%	136,520	132,854	8.52%	11,319	0.010128%	189,430		
City	200061	City of Larimore	162,436	7.43%	12,069	0.013283%	256,130	216,761	8.52%	18,468	0.016524%	309,058		
City	200062	City of Sherwood	36,938	7.43%	2,744	0.003021%	58,253	40,676	8.52%	3,466	0.003101%	58,000		
City	200063	City of Lamoure	217,578	7.43%	16,166	0.017792%	343,075	224,770	8.52%	19,150	0.017134%	320,467		
City	200064	City of Michigan	62,283	7.43%	4,628	0.005093%	98,206	63,310	8.52%	5,394	0.004826%	90,263		
City	200065	City of Park River	390,384	7.43%	29,006	0.031924%	615,575	379,295	8.52%	32,316	0.028914%	540,795		
City	200066	City of Sawyer	63,417	7.43%	4,712	0.005186%	99,999	70,841	8.52%	6,036	0.005400%	100,999		
City	200067	City of Hatton	51,207	7.43%	3,805	0.004187%	80,736	56,206	8.52%	4,789	0.004285%	80,145		
City	200069	City of Northwood	316,617	7.43%	23,525	0.025891%	499,244	328,832	8.52%	28,016	0.025667%	468,842		
City	200070	City of Powers Lake	44,009	7.43%	3,270	0.003599%	69,398	46,039	8.52%	3,923	0.003510%	65,649		
City	200072	City of Towner	121,647	7.43%	9,038	0.009948%	191,823	132,120	8.52%	11,257	0.010072%	188,382		
City	200073	City of Pembina	106,663	7.43%	7,925	0.008722%	168,182	106,104	8.52%	9,040	0.008088%	151,274		
City	200075	City of Underwood	55,451	7.43%	4,120	0.004534%	87,427	115,728	8.52%	9,860	0.008822%	165,003		
City	200076	City of New Leipzig	-	7.43%	-	0.000000%	-	68,644	8.52%	5,848	0.005233%	97,876		
City	200077	City of Stanley	806,334	7.43%	59,911	0.065938%	1,271,451	988,140	8.52%	84,190	0.075327%	1,408,883		
City	200080	City of Crosby	189,774	7.43%	14,100	0.015519%	299,245	201,703	8.52%	17,185	0.015376%	287,586		
City	200083	City of Grafton	1,392,890	7.43%	103,492	0.113903%	2,196,337	1,402,060	8.52%	119,456	0.106881%	1,999,055		
City	200084	City of Emerald	109,566	7.43%	8,141	0.008960%	172,771	57,817	8.52%	4,926	0.004407%	82,427		
City	200085	City of Lincoln	313,651	7.43%	23,304	0.025649%	494,577	299,546	8.52%	25,521	0.022835%	427,096		
City	200086	City of Minto	99,245	7.43%	7,374	0.008116%	156,497	105,180	8.52%	8,961	0.008018%	149,965		
City	200087	City of Ashley	98,752	7.43%	7,337	0.008075%	155,706	148,357	8.52%	12,640	0.011309%	211,519		
City	200088	City of Neche	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-		
City	200089	City of Surrey	230,654	7.43%	17,138	0.018862%	363,707	211,543	8.52%	18,023	0.016126%	301,614		
City	200090	City of Hankinson	224,350	7.43%	16,669	0.018346%	353,757	297,435	8.52%	25,341	0.022674%	424,085		

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

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, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share		
City	200091	City Of New Rockford	\$ 217,382	7.43%	\$ 16,151	0.017776%	\$ 342,766	\$ 232,322	8.52%	\$ 19,794	0.017710%	\$ 331,240
City	200092	City of Minot	11,156,202	7.43%	828,906	0.912296%	17,591,369	13,805,872	8.52%	1,176,260	1.052439%	19,684,356
City	200094	City Of West Fargo	12,801,811	7.43%	951,175	1.046666%	20,186,218	13,659,224	8.52%	1,163,766	1.041260%	19,475,269
City	200096	City Of Valley City	675,750	7.43%	50,208	0.055259%	1,065,533	881,934	8.52%	75,141	0.067231%	1,257,459
City	200097	City Of Devils Lake	1,844,870	7.43%	137,074	0.150864%	2,909,039	1,916,052	8.52%	163,248	0.146063%	2,731,898
City	200098	City Of Dakes	436,394	7.43%	32,424	0.035686%	688,116	537,721	8.52%	45,814	0.040991%	766,678
City	200100	City Of Mohall	176,696	7.43%	13,129	0.014449%	278,613	123,981	8.52%	10,563	0.009451%	176,767
City	200101	City Of Lidgerwood	90,480	7.43%	6,723	0.007399%	142,671	78,080	8.52%	6,652	0.005952%	111,324
City	200102	City Of McClusky	32,084	7.43%	2,384	0.002624%	50,597	34,280	8.52%	2,921	0.002613%	48,872
City	200103	City Of Burlington	201,039	7.43%	14,937	0.016440%	317,005	208,988	8.52%	17,806	0.015931%	297,966
City	200104	City Of Lisbon	322,363	7.43%	23,952	0.026361%	508,307	299,170	8.52%	25,489	0.022806%	426,553
City	200110	City Of Halliday	157,822	7.43%	11,726	0.012906%	248,860	209,866	8.52%	17,881	0.015998%	299,220
City	200111	City Of Maddock	167,315	7.43%	12,432	0.013682%	263,823	177,241	8.52%	15,101	0.013511%	252,704
City	200112	City Of Riverdale	-	7.43%	-	0.000000%	-	133,153	8.52%	11,345	0.010150%	189,841
City	200114	City Of Regent	63,516	7.43%	4,719	0.005194%	100,153	70,561	8.52%	6,012	0.005379%	100,606
City	200115	City Of Lakota	294,804	7.43%	21,904	0.024108%	464,863	260,128	8.52%	22,163	0.019830%	370,892
City	200117	City Of Alexander	180,683	7.43%	13,425	0.014775%	284,899	198,404	8.52%	16,904	0.015125%	282,891
City	200118	City Of Berthold	25,292	7.43%	1,876	0.002068%	39,876	94,267	8.52%	8,032	0.007186%	134,404
City	200119	City Of Carson	109,927	7.43%	8,168	0.008989%	173,331	63,273	8.52%	5,391	0.004823%	90,207
City	200120	City Of Dodge	96,396	7.43%	7,162	0.007883%	152,004	99,156	8.52%	8,448	0.007559%	141,380
City	200123	City Of Grenora	115,337	7.43%	8,570	0.009432%	181,873	101,554	8.52%	8,652	0.007742%	144,803
City	200124	City Of Kindred	186,464	7.43%	13,854	0.015248%	294,020	206,097	8.52%	17,559	0.015711%	293,852
City	200125	City Of Richardton	94,430	7.43%	7,016	0.007722%	148,900	99,729	8.52%	8,497	0.007602%	142,184
City	200128	City Of Rolette	77,216	7.43%	5,737	0.006314%	121,750	81,681	8.52%	6,959	0.006227%	116,467
City	200129	City Of Leeds	-	7.43%	-	0.000000%	-	137,967	8.52%	11,755	0.010517%	196,705
County	300001	Adams County	624,774	7.43%	46,421	0.051091%	985,163	642,781	8.52%	54,765	0.049000%	916,474
County	300002	Barnes County	2,559,167	7.43%	190,146	0.209275%	4,035,350	2,871,155	8.52%	244,622	0.218872%	4,093,686
County	300003	Benson County	1,312,473	7.43%	97,517	0.107327%	1,467,458	1,025,027	8.52%	125,027	0.118666%	2,092,292
County	300004	Billings County	5,171,482	7.43%	384,241	0.422897%	8,154,521	5,638,531	8.52%	480,403	0.429832%	8,039,389
County	300005	Bottineau County	3,813,563	7.43%	283,348	0.311853%	6,013,313	2,746,541	8.52%	234,005	0.209372%	3,916,002
County	300006	Bowman County	1,158,951	7.43%	86,110	0.094773%	1,827,463	1,125,948	8.52%	95,931	0.085832%	1,605,364
County	300007	Burke County	1,691,502	7.43%	125,679	0.138322%	2,667,197	1,801,968	8.52%	153,528	0.137366%	2,569,233
County	300008	Burleigh County	19,848,252	7.43%	1,474,725	1.623087%	31,297,213	14,069,639	8.52%	1,198,733	1.072546%	20,060,429
County	300009	Cass County	17,995,943	7.43%	1,337,099	1.471615%	28,376,451	19,740,335	8.52%	1,681,877	1.504830%	28,145,679
County	300010	Cavaller County	3,449,496	7.43%	256,298	0.282082%	5,439,253	3,271,785	8.52%	278,756	0.249412%	4,664,892
County	300011	Dickey County	1,567,133	7.43%	116,438	0.128152%	2,471,094	1,481,516	8.52%	126,225	0.112938%	2,112,343
County	300012	Divide County	2,320,937	7.43%	172,446	0.189794%	3,659,707	2,277,981	8.52%	194,084	0.173653%	3,247,929
County	300013	Dunn County	4,680,462	7.43%	347,758	0.382744%	7,380,270	4,938,248	8.52%	420,739	0.376449%	7,040,937
County	300014	Eddy County	923,351	7.43%	68,605	0.075070%	1,455,966	951,083	8.52%	81,032	0.072502%	1,356,046
County	300015	Emmons County	2,544,846	7.43%	189,082	0.208104%	4,012,770	2,860,512	8.52%	243,716	0.218600%	4,078,498
County	300016	Foster County	1,053,493	7.43%	78,275	0.086149%	1,661,170	870,530	8.52%	74,169	0.066362%	1,241,206
County	300017	Golden Valley County	1,147,627	7.43%	85,269	0.093847%	1,809,607	870,613	8.52%	74,176	0.066368%	1,241,318
County	300018	Grand Forks County	16,586,965	7.43%	1,232,411	1.356396%	26,154,738	13,124,636	8.52%	1,118,219	1.000507%	18,713,043
County	300019	Grant County	1,140,890	7.43%	84,768	0.093296%	1,798,982	1,179,644	8.52%	100,506	0.089926%	1,681,936
County	300020	Griggs County	637,950	7.43%	47,400	0.052168%	1,005,931	612,539	8.52%	52,188	0.046695%	873,363
County	300021	Hettinger County	1,083,228	7.43%	80,484	0.088581%	1,708,065	804,185	8.52%	68,517	0.061304%	1,146,603
County	300023	Lamoure County	2,014,102	7.43%	149,648	0.164703%	3,175,889	1,932,860	8.52%	164,680	0.147344%	2,755,857
County	300024	Logan County	616,876	7.43%	45,834	0.050445%	972,707	558,051	8.52%	47,546	0.042541%	795,668
County	300025	Mchenry County	1,275,236	7.43%	94,750	0.104282%	2,010,820	1,360,589	8.52%	115,922	0.103719%	1,939,915
County	300026	Mcintosh County	813,121	7.43%	60,415	0.066493%	1,282,153	821,899	8.52%	70,026	0.062654%	1,171,853
County	300027	Mckenzie County	9,150,378	7.43%	679,873	0.748270%	14,428,534	11,063,823	8.52%	942,638	0.843409%	15,774,751
County	300028	McLean County	4,162,914	7.43%	309,305	0.304421%	6,564,176	5,012,415	8.52%	427,058	0.382103%	7,146,687
County	300029	Mercer County	3,673,125	7.43%	272,913	0.300369%	5,791,872	2,426,949	8.52%	206,776	0.185009%	3,460,327
County	300030	Morton County	7,094,459	7.43%	527,118	0.580148%	11,186,717	7,492,397	8.52%	638,352	0.571155%	10,682,632
County	300031	Mountrail County	8,217,771	7.43%	610,580	0.672007%	12,957,991	8,344,262	8.52%	710,931	0.636093%	11,897,204
County	300032	Nelson County	1,790,522	7.43%	133,036	0.146420%	2,823,347	2,323,519	8.52%	197,964	0.177125%	3,312,868
County	300033	Oliver County	910,316	7.43%	67,636	0.074441%	1,435,410	959,023	8.52%	81,709	0.073108%	1,367,380
County	300034	Pembina County	2,891,976	7.43%	214,874	0.236491%	4,560,143	2,201,988	8.52%	187,609	0.167860%	3,139,580
County	300035	Pierce County	2,048,550	7.43%	152,207	0.167520%	3,230,208	2,073,489	8.52%	176,661	0.158065%	2,956,378
County	300036	Ramsay County	5,435,872	7.43%	403,885	0.444517%	8,571,410	5,892,340	8.52%	502,027	0.449180%	8,401,265
County	300037	Ransom County	2,127,752	7.43%	158,092	0.173997%	3,355,101	2,037,592	8.52%	173,603	0.155328%	2,905,187
County	300038	Renville County	1,037,953	7.43%	77,120	0.084878%	1,636,662	1,099,070	8.52%	93,641	0.083783%	1,567,040
County	300039	Richland County	7,680,781	7.43%	570,682	0.628094%	12,111,237	7,976,931	8.52%	679,635	0.608091%	11,373,467
County	300040	Rolette County	1,160,774	7.43%	86,246	0.094922%	1,830,336	1,177,203	8.52%	100,298	0.089740%	1,678,458

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2023											As of June 30, 2024*				
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate			
County	300041	Sargent County	\$ 975,237	7.43%	\$ 72,460	0.079750%	\$ 1,537,781	\$ 1,095,992	8.52%	\$ 93,379	0.083549%	\$ 1,562,664			
County	300042	Sheridan County	710,157	7.43%	52,765	0.058073%	1,119,794	553,775	8.52%	47,182	0.042215%	789,571			
County	300044	Slope County	1,111,106	7.43%	82,555	0.090860%	1,752,010	1,389,438	8.52%	118,380	0.105919%	1,981,062			
County	300045	Stark County	4,101,601	7.43%	304,749	0.335408%	6,467,513	4,519,605	8.52%	385,070	0.344535%	6,444,031			
County	300046	Steele County	821,184	7.43%	61,014	0.067152%	1,294,860	919,936	8.52%	78,379	0.070128%	1,311,643			
County	300047	Stutsman County	8,038,545	7.43%	597,264	0.657350%	12,675,367	6,792,164	8.52%	578,692	0.517775%	9,684,236			
County	300048	Towner County	1,408,257	7.43%	104,633	0.115160%	2,220,575	1,467,619	8.52%	125,041	0.111878%	2,092,517			
County	300049	Trail County	4,119,011	7.43%	306,043	0.336831%	6,494,952	3,623,581	8.52%	308,729	0.276230%	5,166,485			
County	300050	Walsh County	2,221,124	7.43%	165,030	0.181632%	3,522,323	2,573,780	8.52%	219,286	0.196202%	3,669,676			
County	300051	Ward County	10,246,476	7.43%	761,313	0.837904%	16,156,904	11,043,118	8.52%	940,874	0.841831%	15,745,237			
County	300052	Wells County	1,988,605	7.43%	147,753	0.162618%	3,135,685	2,051,578	8.52%	174,794	0.156394%	2,925,125			
County	300053	Williams County	13,539,268	7.43%	1,005,968	1.107171%	21,349,051	15,807,495	8.52%	1,346,799	1.205025%	22,538,258			
School District	400002	McClusky Public Schools	255,811	7.43%	19,007	0.020919%	403,371	299,221	8.52%	25,404	0.022810%	426,628			
School District	400003	Lake Region Special Education Unit	550,488	7.43%	40,901	0.045016%	868,022	676,940	8.52%	57,675	0.051604%	965,179			
School District	400004	Lidgerwood Public School	409,073	7.43%	30,394	0.033452%	645,039	585,838	8.52%	49,913	0.044659%	835,282			
School District	400006	Halliday Public School	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-			
School District	400007	Oliver-Mercer Special Education Unit	467,923	7.43%	34,767	0.038264%	737,826	592,584	8.52%	50,488	0.045173%	844,896			
School District	400008	Underwood School District #8	605,040	7.43%	44,954	0.049477%	954,041	569,085	8.52%	48,486	0.043882%	811,398			
School District	400010	New Town Public School District	2,464,462	7.43%	183,110	0.201531%	3,886,026	2,756,562	8.52%	234,859	0.210316%	3,930,291			
School District	400011	Bottineau Public School	1,481,083	7.43%	110,044	0.121115%	2,335,403	1,536,031	8.52%	130,870	0.117094%	2,190,075			
School District	400012	Peace Garden Special Services	505,522	7.43%	37,560	0.041339%	797,120	325,909	8.52%	27,767	0.024844%	464,671			
School District	400014	Beulah Public School #27	1,232,924	7.43%	91,606	0.100822%	1,944,103	1,311,527	8.52%	111,742	0.099979%	1,689,963			
School District	400016	St John School District #3	1,181,597	7.43%	87,793	0.096625%	1,863,174	1,247,390	8.52%	106,278	0.095090%	1,778,522			
School District	400017	Ellendale Public School District #40	500,095	7.43%	37,157	0.040895%	788,559	482,937	8.52%	41,146	0.036815%	688,572			
School District	400018	Rural Cass Special Education Unit	295,704	7.43%	21,971	0.24181%	466,271	261,711	8.52%	22,298	0.109951%	373,155			
School District	400019	Fargo Public Schools	28,529,622	7.43%	2,119,571	2.333004%	44,986,204	31,383,439	8.52%	2,673,869	2.392399%	44,746,379			
School District	400020	Surrey Schools	719,058	7.43%	53,426	0.058801%	1,133,832	621,601	8.52%	52,960	0.047385%	886,268			
School District	400021	Jamestown Public School District #1	3,236,490	7.43%	240,471	0.284663%	5,103,371	3,811,528	8.52%	324,742	0.290558%	5,434,469			
School District	400023	Warwick Public School	670,456	7.43%	49,815	0.054826%	1,057,184	638,418	8.52%	54,393	0.048667%	910,246			
School District	400024	Souris Valley Special Services	489,247	7.43%	36,351	0.040008%	771,455	408,012	8.52%	34,763	0.031103%	581,737			
School District	400025	Rugby Public School District #5	948,957	7.43%	70,508	0.077601%	1,496,343	885,173	8.52%	75,417	0.067478%	1,262,079			
School District	400026	Billings County School District	404,745	7.43%	30,073	0.033098%	638,213	462,318	8.52%	39,389	0.035243%	659,170			
School District	400027	Belcourt School District #7	6,031,658	7.43%	448,152	0.493238%	9,510,873	6,504,935	8.52%	554,220	0.495879%	9,274,703			
School District	400028	West Fargo Public School #6	21,250,610	7.43%	1,578,920	1.737765%	33,508,494	24,770,529	8.52%	2,110,449	1.888288%	35,317,709			
School District	400029	Minot Public School District #1	19,318,476	7.43%	1,435,363	1.579765%	30,461,856	20,135,506	8.52%	1,715,545	1.534995%	28,709,124			
School District	400030	Belfield Public School #13	323,462	7.43%	24,033	0.026451%	510,042	455,406	8.52%	38,801	0.034716%	649,313			
School District	400031	Minto Public School District #20	550,811	7.43%	40,925	0.045042%	868,523	659,697	8.52%	56,206	0.050209%	940,602			
School District	400033	Harvey Public School Dist #38	691,689	7.43%	51,392	0.056563%	1,090,677	742,214	8.52%	63,237	0.056580%	1,058,247			
School District	400034	Oakes Public Schools	677,043	7.43%	50,304	0.053365%	1,067,577	680,461	8.52%	57,975	0.051872%	970,191			
School District	400035	Larimore Public School District #44	605,027	7.43%	44,954	0.049476%	954,022	625,340	8.52%	53,279	0.047670%	891,599			
School District	400036	Hazen Public School District #3	740,502	7.43%	55,019	0.060554%	1,167,634	826,908	8.52%	70,453	0.063036%	1,178,998			
School District	400038	Park River Area School District	640,138	7.43%	47,562	0.052347%	1,009,382	787,570	8.52%	67,101	0.060037%	1,122,906			
School District	400039	Hillsboro Public School	595,014	7.43%	44,210	0.048657%	938,230	588,020	8.52%	50,099	0.044825%	838,387			
School District	400040	Lisbon Public School	929,742	7.43%	69,080	0.076029%	1,466,031	885,402	8.52%	75,436	0.067495%	1,262,397			
School District	400042	Northern Cass School District # 97	851,763	7.43%	63,286	0.069653%	1,343,086	1,062,070	8.52%	90,488	0.080963%	1,514,296			
School District	400043	Mandaree Public School #36	1,188,585	7.43%	88,312	0.097196%	1,874,184	1,050,021	8.52%	89,462	0.080044%	1,497,108			
School District	400044	Thompson Public School	569,285	7.43%	42,298	0.046553%	897,659	667,845	8.52%	56,900	0.050911%	952,217			
School District	400045	Northern Plains Special Ed Unit	158,303	7.43%	11,762	0.012945%	249,612	163,790	8.52%	13,955	0.012486%	233,533			
School District	400046	Bowman Public School District #1	907,176	7.43%	67,403	0.074184%	1,430,455	867,543	8.52%	73,915	0.066134%	1,236,941			
School District	400047	Apple Creek Elementary School	94,375	7.43%	7,012	0.007717%	148,803	190,836	8.52%	16,259	0.014548%	272,099			
School District	400048	Burke Central School	133,408	7.43%	9,912	0.010909%	210,353	158,562	8.52%	13,509	0.012087%	226,070			
School District	400049	Washburn Public School	598,472	7.43%	44,466	0.048940%	943,687	732,793	8.52%	62,434	0.055862%	1,044,818			
School District	400050	Enderlin Area School District #24	547,508	7.43%	40,680	0.044772%	863,317	588,202	8.52%	50,115	0.044839%	838,649			
School District	400051	Midkota School	364,655	7.43%	27,094	0.029820%	575,005	302,781	8.52%	25,797	0.023081%	431,697			
School District	400052	Velva Public School	525,232	7.43%	39,025	0.042951%	828,204	597,406	8.52%	50,899	0.045541%	851,779			
School District	400053	Sheneye Valley Special Education Unit	757,652	7.43%	56,294	0.061957%	1,194,687	901,130	8.52%	76,776	0.068694%	1,284,822			
School District	400054	Center Stanton Public School	243,760	7.43%	18,111	0.019933%	384,359	262,166	8.52%	22,337	0.019985%	373,791			
School District	400055	Burleigh County Special Education Unit	66,441	7.43%	4,937	0.005433%	104,762	74,636	8.52%	6,359	0.005690%	106,423			
School District	400056	New Rockford Sheneye Public School	380,189	7.43%	28,248	0.031090%	599,494	445,939	8.52%	37,994	0.033994%	635,809			
School District	400057	James River Multidistrict Special Education Unit	581,043	7.43%	43,171	0.047515%	916,209	545,844	8.52%	46,506	0.041610%	778,255			
School District	400058	Newburg United Public School	343,163	7.43%	25,497	0.028062%	541,106	345,496	8.52%	29,436	0.026338%	492,614			
School District	400059	Napoleon Public School District #2	324,533	7.43%	24,113	0.026539%	511,739	381,941	8.52%	32,541	0.029116%	544,573			
School District	400060	Yellowstone School District # 14	316,798	7.43%	23,538	0.025906%	499,533	291,292	8.52%	24,818	0.022206%	415,331			
School District	400061	Cavalier Public Schools	731,931	7.43%	54,382	0.059854%	1,154,136	689,288	8.52%	58,727	0.052545%	982,779			

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share		
School District	400062	Richland School District #44	\$ 476,479	7.43%	\$ 35,402	0.038964%	\$ 751,324	\$ 382,604	8.52%	\$ 32,598	0.029166%	\$ 545,508
School District	400063	Fort Totten School District #30	385,191	7.43%	28,620	0.031499%	607,380	335,859	8.52%	28,615	0.025603%	478,867
School District	400064	Bismarck Public Schools	32,069,220	7.43%	2,382,743	2.624544%	50,567,531	33,155,544	8.52%	2,284,852	2.527488%	47,273,025
School District	400065	Selen Public School Dist #3	646,763	7.43%	48,054	0.052889%	1,019,833	818,776	8.52%	69,760	0.062416%	1,167,401
School District	400068	Lakota Public School District #66	306,942	7.43%	22,806	0.025100%	483,991	397,831	8.52%	33,895	0.030327%	567,223
School District	400069	Stanley Community Public School District #2	1,798,703	7.43%	133,644	0.174089%	2,836,247	1,788,545	8.52%	152,384	0.136343%	2,550,100
School District	400070	Mandan Public School District #1	9,995,483	7.43%	742,664	0.817379%	15,761,130	11,138,885	8.52%	949,033	0.849131%	15,881,773
School District	400072	Killdeer Public School #16	1,307,028	7.43%	97,112	0.106882%	2,060,955	1,374,985	8.52%	117,149	0.104817%	1,960,451
School District	400073	Glenburn School District	387,226	7.43%	28,771	0.031665%	610,581	416,657	8.52%	35,499	0.031762%	594,062
School District	400074	New Public School #8	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
School District	400075	Williston Public School #1	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
School District	400076	Valley City Public School	1,210,003	7.43%	89,903	0.098948%	1,907,967	1,267,310	8.52%	107,975	0.096609%	1,806,932
School District	400077	Dickinson Public Schools	8,531,523	7.43%	633,892	0.697664%	13,452,722	9,730,833	8.52%	829,067	0.741794%	13,874,189
School District	400078	Drayton Public School #19	555,530	7.43%	41,276	0.045428%	875,966	426,145	8.52%	36,308	0.032486%	607,604
School District	400079	Mohall Lansford Sherwood School	573,933	7.43%	42,643	0.046933%	904,987	582,815	8.52%	49,656	0.044429%	830,980
School District	400080	Westhope Public School #17	367,940	7.43%	27,338	0.030088%	580,173	360,919	8.52%	30,750	0.027513%	514,591
School District	400081	Kindred Public School District #2	908,477	7.43%	67,500	0.074291%	1,432,518	957,302	8.52%	81,562	0.072976%	1,364,911
School District	400082	Grafton Public School District #3	1,396,576	7.43%	103,764	0.114205%	2,202,161	1,525,976	8.52%	130,013	0.116327%	2,175,729
School District	400083	Wilton Public School District	443,333	7.43%	32,940	0.036253%	699,049	446,977	8.52%	38,082	0.034074%	637,305
School District	400084	Sheyenne Valley Career And Tech Center	151,166	7.43%	11,232	0.012362%	238,371	148,147	8.52%	12,622	0.011293%	211,219
School District	400085	White Shield School Dist #85	1,306,858	7.43%	97,100	0.106868%	2,060,685	1,230,419	8.52%	104,832	0.093796%	1,754,319
School District	400086	Tgu School District #60	2,063,179	7.43%	153,294	0.168716%	3,253,270	2,171,531	8.52%	185,014	0.165539%	3,096,169
School District	400087	Turtle Lake Mercer School District #72	507,555	7.43%	37,711	0.041505%	800,321	477,362	8.52%	40,671	0.036390%	680,623
School District	400088	Lamoure School District #8	453,880	7.43%	33,723	0.037116%	715,690	527,979	8.52%	44,984	0.042048%	752,781
School District	400089	Divide County School Dist #1	951,517	7.43%	70,698	0.077810%	1,500,373	1,004,714	8.52%	85,602	0.076591%	1,432,524
School District	400090	Mott/Regent School Dist #1	477,231	7.43%	35,458	0.039025%	752,500	505,295	8.52%	43,051	0.038519%	720,442
School District	400091	United Public School District # 7	1,201,073	7.43%	89,240	0.098218%	1,893,891	1,085,085	8.52%	92,449	0.082717%	1,547,102
School District	400092	Kulm Public School District #7	270,013	7.43%	20,062	0.022080%	425,758	370,217	8.52%	31,542	0.028222%	527,852
School District	400093	Midway Public School District #128	374,521	7.43%	27,827	0.030626%	590,547	381,991	8.52%	32,546	0.029120%	544,648
School District	400094	Dunseith School District #1	2,321,408	7.43%	172,481	0.189833%	3,660,459	2,106,985	8.52%	179,515	0.160618%	3,004,128
School District	400095	Carrington School District #49	752,980	7.43%	55,946	0.061575%	1,187,321	716,847	8.52%	61,075	0.054646%	1,022,075
School District	400096	Glen Ullin Public School #48	343,530	7.43%	25,524	0.028092%	541,685	261,599	8.52%	22,288	0.021994%	372,986
School District	400099	Manvel Public School	353,466	7.43%	26,263	0.028905%	557,361	333,646	8.52%	28,427	0.025434%	475,706
School District	400100	Maple Valley School District	331,786	7.43%	24,652	0.027132%	523,173	389,496	8.52%	33,185	0.029692%	555,346
School District	400101	North Border School District #100	726,768	7.43%	53,999	0.059431%	1,145,980	747,765	8.52%	63,710	0.057003%	1,066,159
School District	400102	Mckenzie Cty Public School #1	3,725,596	7.43%	276,812	0.304660%	5,874,614	3,856,764	8.52%	328,596	0.294006%	5,498,959
School District	400103	Devils Lake Public School	3,112,033	7.43%	231,224	0.254486%	4,907,132	3,309,379	8.52%	281,959	0.252278%	4,718,497
School District	400104	Mt Pleasant School Dist #4	550,617	7.43%	40,911	0.045027%	868,234	523,992	8.52%	44,644	0.039945%	747,114
School District	400105	Central Cass Public School District #7	1,455,424	7.43%	108,138	0.119017%	2,294,948	1,680,157	8.52%	143,149	0.128080%	2,395,552
School District	400106	Milnor Public School District #2	517,296	7.43%	38,435	0.042302%	815,689	567,054	8.52%	48,313	0.043227%	808,499
School District	400107	Mapleton Public School	366,390	7.43%	27,223	0.029961%	577,724	395,654	8.52%	33,710	0.030161%	564,118
School District	400108	Linton Public School District #36	488,551	7.43%	36,299	0.039951%	770,356	493,988	8.52%	42,088	0.037657%	704,320
School District	400109	Tioga Public School District #15	1,129,139	7.43%	83,895	0.092335%	1,780,452	978,716	8.52%	83,387	0.074609%	1,395,454
School District	400114	Zealand Public Schools	76,812	7.43%	5,707	0.006281%	121,114	81,436	8.52%	6,938	0.006208%	116,112
School District	400117	Garrison Public School District #51	576,083	7.43%	42,803	0.047109%	908,380	696,655	8.52%	59,355	0.053107%	993,290
School District	400118	Kenmare Public School District #28	542,535	7.43%	40,310	0.044366%	855,488	564,812	8.52%	48,122	0.043056%	805,300
School District	400119	Lewis & Clark Public Schools	1,024,849	7.43%	76,146	0.083807%	1,616,010	944,492	8.52%	80,471	0.072000%	1,346,656
School District	400120	Sw Special Education Unit	81,367	7.43%	6,046	0.006654%	128,306	93,863	8.52%	7,997	0.007155%	133,824
School District	400121	North Valley Career & Technology Center	243,389	7.43%	18,084	0.019903%	383,780	260,780	8.52%	22,218	0.019880%	371,827
School District	400122	Dakota Prairie Public School	660,434	7.43%	49,070	0.054007%	1,041,391	661,326	8.52%	56,345	0.050414%	942,921
School District	400123	Beach Public School District #3	829,477	7.43%	61,630	0.067830%	1,307,934	834,028	8.52%	71,059	0.063579%	1,189,154
School District	400124	Rolette Public School	230,140	7.43%	17,099	0.018820%	362,897	274,819	8.52%	23,415	0.020950%	391,840
School District	400125	Drake Public School District	231,942	7.43%	17,233	0.018967%	365,732	255,634	8.52%	21,780	0.019487%	364,476
School District	400128	Sweet Briar School District #17	10,000	7.43%	743	0.000818%	15,773	16,299	8.52%	1,389	0.001242%	23,230
School District	400137	New Salem Almont School District #49	648,730	7.43%	48,201	0.053050%	1,022,938	742,900	8.52%	63,295	0.056632%	1,059,220
School District	400138	Max Public School	397,321	7.43%	29,521	0.032491%	626,508	363,912	8.52%	31,005	0.027741%	518,855
School District	400139	East Central Special Education Unit	619,133	7.43%	46,002	0.050629%	976,255	643,115	8.52%	54,793	0.049025%	916,942
School District	400140	North Sargent School District #3	397,223	7.43%	29,514	0.032483%	626,354	425,128	8.52%	36,221	0.032408%	606,145
School District	400141	Wahpeton Public School District #37	1,862,927	7.43%	138,415	0.152340%	2,937,500	2,065,749	8.52%	176,002	0.157475%	2,945,343
School District	400142	Medina Public School District #3	479,338	7.43%	35,615	0.039198%	755,836	472,535	8.52%	40,260	0.036022%	673,740
School District	400143	Pingree-Buchanan School District	217,228	7.43%	16,140	0.017764%	342,535	237,512	8.52%	20,236	0.018106%	338,647
School District	400144	West River Student Services	206,508	7.43%	15,344	0.016887%	325,624	265,988	8.52%	22,662	0.020277%	379,252
School District	400145	Leeds Public School District 6	217,712	7.43%	16,176	0.017803%	343,287	270,830	8.52%	23,075	0.020646%	386,154
School District	400147	Sawyer Public School	258,570	7.43%	19,212	0.021145%	407,729	326,332	8.52%	27,803	0.024877%	465,288

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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)

Employer Type	Employer ID	Employer	As of June 30, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
School District	400148	Willmar Multidistrict Special Education Unit	\$ 1,291,293	7.43%	\$ 95,943	0.105595%	\$ 2,036,138	\$ 1,316,042	8.52%	\$ 112,127	0.100324%	\$ 1,876,416
School District	400149	Great Northwest Education Cooperative	57,055	7.43%	4,239	0.004666%	89,972	137,530	8.52%	11,718	0.010484%	196,088
School District	400150	Anamoshe Public School District #14	220,242	7.43%	16,364	0.018010%	347,278	260,979	8.52%	22,235	0.019895%	372,107
School District	400151	South Prairie Public School District #70	872,898	7.43%	64,856	0.071381%	1,376,406	987,216	8.52%	84,111	0.075257%	1,407,574
School District	400152	South East Education Cooperative	1,685,331	7.43%	125,220	0.137818%	2,657,479	1,689,867	8.52%	143,977	0.128821%	2,409,411
School District	400153	South Heart Public School District #9	441,384	7.43%	32,795	0.036094%	695,983	521,033	8.52%	44,392	0.039719%	742,887
School District	400154	Sargent Central Public School District #6	314,154	7.43%	23,342	0.025690%	495,368	319,608	8.52%	27,231	0.024364%	455,694
School District	400155	Fairmont Public School	194,373	7.43%	14,442	0.015895%	306,496	184,628	8.52%	15,370	0.014074%	263,234
School District	400156	South Central Prairie Special Education Unit	189,519	7.43%	14,081	0.015498%	298,841	204,605	8.52%	17,432	0.015597%	291,719
School District	400157	Pembina Special Education Cooperative	81,766	7.43%	6,075	0.006686%	128,923	91,769	8.52%	7,819	0.006996%	130,850
School District	400158	Central Regional Education Association	879,998	7.43%	65,384	0.071962%	1,387,609	1,047,612	8.52%	89,257	0.079861%	1,493,685
School District	400159	Oberon Public School #16	306,917	7.43%	22,804	0.025098%	483,953	256,148	8.52%	21,824	0.019526%	365,206
School District	400160	Elgin/New Leipzig Public School	196,398	7.43%	14,592	0.016060%	309,677	321,840	8.52%	27,421	0.024534%	458,783
School District	400161	Williston Basin School District #7	10,504,301	7.43%	780,470	0.859897%	16,563,437	11,577,711	8.52%	986,421	0.882583%	16,507,445
School District	400162	Morton Sioux Special Education Unit	-	7.43%	-	0.000000%	-	25,802	8.52%	2,198	0.001967%	36,790
School District	400163	Nedrose Public School	831,081	7.43%	61,749	0.067961%	1,310,460	825,518	8.52%	70,334	0.062930%	1,177,015
School District	400164	Bowbells Public School District #14	-	7.43%	-	0.000000%	-	171,361	8.52%	14,600	0.013063%	244,325
Political Subdivision	500002	Cass County Water Resource District	240,772	7.43%	17,889	0.019689%	379,654	181,958	8.52%	15,503	0.013871%	259,437
Political Subdivision	500003	Walsh County Water Resource District	68,761	7.43%	5,109	0.005623%	108,426	74,140	8.52%	6,317	0.005652%	105,713
Political Subdivision	500005	Ramsey County Soil Conservation District	98,640	7.43%	7,329	0.008066%	155,533	46,920	8.52%	3,998	0.003577%	66,903
Political Subdivision	500006	James River Soil Conservation District	88,045	7.43%	6,542	0.007200%	138,834	68,164	8.52%	5,808	0.005196%	97,184
Political Subdivision	500007	Burleigh County Soil Conservation District	280,985	7.43%	20,877	0.022977%	443,055	308,013	8.52%	26,243	0.023880%	439,160
Political Subdivision	500008	Trall County Water Resource District	50,100	7.43%	3,722	0.004097%	79,000	47,500	8.52%	4,899	0.004383%	81,978
Political Subdivision	500009	Grafton Park District	153,245	7.43%	11,386	0.012532%	241,649	207,229	8.52%	17,656	0.015797%	295,460
Political Subdivision	500010	Cass County Soil Conservation District	248,010	7.43%	18,427	0.020281%	391,069	270,883	8.52%	23,079	0.020650%	386,229
Political Subdivision	500013	Lake Metigoshe Recreation Service District	183,474	7.43%	13,632	0.015004%	289,315	190,850	8.52%	16,260	0.014549%	272,118
Political Subdivision	500016	Greater Ramsey Water District	334,192	7.43%	24,830	0.027328%	526,953	399,886	8.52%	34,070	0.030484%	570,159
Political Subdivision	500017	Carnegie Regional Library	68,349	7.43%	5,078	0.005589%	107,770	70,485	8.52%	6,005	0.005373%	100,949
Political Subdivision	500018	Griggs County Public Library	35,012	7.43%	2,601	0.002863%	55,206	37,440	8.52%	3,190	0.002854%	53,380
Political Subdivision	500019	R & T Water Supply Commerce Authority	610,275	7.43%	45,343	0.049905%	962,294	651,424	8.52%	55,501	0.049659%	928,800
Political Subdivision	500022	Consolidated Waste Ltd	163,866	7.43%	12,175	0.013400%	258,386	185,280	8.52%	15,786	0.014124%	264,169
Political Subdivision	500023	Walsh County Housing Authority	31,332	7.43%	2,328	0.002562%	49,402	32,244	8.52%	2,747	0.002458%	45,973
Political Subdivision	500024	Williams County Soil Conservation District	278,952	7.43%	20,726	0.022811%	439,854	309,832	8.52%	26,398	0.023619%	441,759
Political Subdivision	500025	Bowman City Park Board	158,908	7.43%	11,807	0.012995%	250,576	56,851	8.52%	4,844	0.004334%	81,061
Political Subdivision	500027	Stark County Council on Aging/Elder Care	887,293	7.43%	65,926	0.072588%	1,399,101	871,580	8.52%	74,259	0.066442%	1,242,702
Political Subdivision	500028	Williston Housing Authority	352,158	7.43%	26,165	0.028798%	555,298	366,712	8.52%	31,244	0.027955%	522,858
Political Subdivision	500030	Minot Rural Fire Department	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
Political Subdivision	500031	Central Plains Water District	302,094	7.43%	22,446	0.024704%	476,355	350,522	8.52%	29,864	0.026721%	499,778
Political Subdivision	500033	Ransom County Soil Cons Dist	122,422	7.43%	9,096	0.010011%	193,037	131,220	8.52%	11,180	0.010003%	187,092
Political Subdivision	500038	Jamestown Regional Airport	275,433	7.43%	20,167	0.022196%	427,995	294,407	8.52%	25,083	0.022443%	419,764
Political Subdivision	500040	Fargo Park District	5,755,991	7.43%	427,603	0.470621%	9,074,760	6,787,824	8.52%	578,323	0.517444%	9,678,045
Political Subdivision	500045	Dunseith Community Nursing Home	1,279,338	7.43%	95,055	0.104618%	2,017,299	1,368,719	8.52%	116,615	0.104339%	1,951,511
Political Subdivision	500047	Mercer County Soil Conservation District	98,883	7.43%	7,347	0.008066%	155,918	109,210	8.52%	9,305	0.008325%	155,707
Political Subdivision	500049	West Fargo Park District	1,642,918	7.43%	122,069	0.134349%	2,590,588	1,709,457	8.52%	145,646	0.130314%	2,437,336
Political Subdivision	500053	Stutsman County Housing Authority	467,699	7.43%	34,750	0.038246%	737,479	449,037	8.52%	38,258	0.034231%	640,242
Political Subdivision	500054	Grand Forks County Water Resource District	115,559	7.43%	8,586	0.009450%	182,220	123,050	8.52%	10,484	0.009380%	175,439
Political Subdivision	500055	Southeast Region Career & Technology Center	151,307	7.43%	11,242	0.012373%	238,583	161,808	8.52%	13,786	0.012335%	230,708
Political Subdivision	500056	Cavalier County Job Development Authority	56,066	7.43%	4,166	0.004855%	88,410	81,419	8.52%	6,937	0.006207%	116,093
Political Subdivision	500057	Barnes County Soil Conservation District	75,968	7.43%	5,644	0.006212%	119,783	82,146	8.52%	6,999	0.006262%	117,122
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
Political Subdivision	500061	Ward County Water Resource District	41,868	7.43%	3,111	0.003424%	66,023	33,713	8.52%	2,872	0.002570%	48,068
Political Subdivision	500063	Southwest Water Authority	3,106,585	7.43%	230,819	0.254040%	4,898,532	2,897,550	8.52%	246,871	0.220884%	4,131,317
Political Subdivision	500068	Burleigh County Council on Aging	1,054,500	7.43%	78,349	0.086232%	1,662,771	1,072,757	8.52%	91,399	0.081778%	1,529,540
Political Subdivision	500072	Watford City Park District	1,464,009	7.43%	108,776	0.119719%	2,308,484	1,662,947	8.52%	141,683	0.126769%	2,371,032
Political Subdivision	500080	Western & Central Stark Soil Conservation District	155,369	7.43%	11,544	0.012705%	244,984	175,240	8.52%	14,930	0.013359%	249,861
Political Subdivision	500081	Ramsey County Housing Authority	232,445	7.43%	17,271	0.019008%	366,522	243,722	8.52%	20,765	0.018579%	347,493
Political Subdivision	500082	Grand Forks Public Library	1,035,354	7.43%	76,927	0.084666%	1,632,574	1,230,507	8.52%	104,839	0.093803%	1,754,450
Political Subdivision	500084	Rolette County Soil Conservation District	43,024	7.43%	3,197	0.003518%	67,836	48,622	8.52%	4,143	0.003707%	69,334
Political Subdivision	500085	Jamestown Parks And Recreation District	980,187	7.43%	72,828	0.080155%	1,545,591	944,486	8.52%	80,470	0.071999%	1,346,638
Political Subdivision	500091	Ramsey County Water Resource District	35,232	7.43%	2,618	0.002881%	55,553	39,442	8.52%	3,360	0.003007%	56,242
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	261,387	7.43%	19,421	0.021375%	412,164	360,000	8.52%	30,672	0.027443%	513,282
Political Subdivision	500108	North Dakota Firefighters Association	206,346	7.43%	15,332	0.016874%	293,507	239,507	8.52%	25,007	0.022374%	418,473
Political Subdivision	500109	James River Valley Library System	417,465	7.43%	31,018	0.034138%	658,267	484,325	8.52%	41,264	0.036921%	690,554
Political Subdivision	500110	Grand Forks Park District	2,571,050	7.43%	191,029	0.210247%	4,054,093	2,928,565	8.52%	249,514	0.223488%	4,175,532
Political Subdivision	500111	McIntosh County Housing Authority	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
Political Subdivision	500112	Foster County Soil Conservation District	95,991	7.43%	7,132	0.00743%	151,366	101,062	8.52%	8,610	0.007704%	144,092
School District	500113	Loneberg Special Education Unit	22,176	7.43%	1,648	0.001813%	34,959	-	8.52%	-	0.000000%	-
School District	500114	RoughRider Education Services Program (RESP)	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
Political Subdivision	500115	Agassiz Water Users District	199,572	7.43%	14,828	0.016320%	314,691	221,822	8.52%	18,899	0.016910%	316,277
Political Subdivision	500116	Western Area Water Supply Authority	910,411	7.43%	67,644	0.074449%	1,435,565	961,422	8.52%	81,913	0.073290%	1,370,784
Political Subdivision	500118	Crosby Park District	-	7.43%	-	0.000000%	-	-	8.52%	-	0.000000%	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	170,101	7.43%	12,639	0.013910%	268,220	158,842	8.52%	13,503	0.012081%	225,958
Political Subdivision	500121	Devils Lake Park Board	365,147	7.43%	27,130	0.029860%	575,776	444,160	8.52%	37,842	0.033859%	633,284
Political Subdivision	500122	North Central Soil Conservation District	44,420	7.43%	3,300	0.003632%	70,034	84,609	8.52%	7,209	0.006450%	120,638
Political Subdivision	500124	Emmons County Soil Conservation District	-	7.43%	-	0.000000%	-	44,120	8.52%	3,759	0.003363%	62,900
Political Sub												

# Schedule of Net Pension Liability by Employer

## Judges System

Employer Type	Employer ID	Employer	As of June 30, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 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	\$ 9,990,447	17.52%	\$ 1,750,326	100.000000%	\$ (7,889,713)
		<b>Total Judges System</b>	<b>\$ 8,729,372</b>	<b>17.52%</b>	<b>\$ 1,529,386</b>	<b>100.000000%</b>	<b>\$ 3,220,848</b>	<b>\$ 9,990,447</b>	<b>17.52%</b>	<b>1,750,326</b>	<b>100.000000%</b>	<b>\$ (7,889,713)</b>

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

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





# Schedule of Net Pension Liability by Employer

## Public Safety with Prior Main System Service System

As of June 30, 2023											As of June 30, 2024*										
Employer Type	Employer ID	Employer	2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate									
State	021500	Attorney General's Office	\$ 4,268,311	9.81%	\$ 477,581	6.803585%	\$ 4,121,720	\$ 5,692,045	12.27%	\$ 698,424	4.835991%	\$ 4,369,271									
State	022700	Bismarck State College	-	9.81%	-	0.000000%	-	\$ 94,091	12.27%	\$ 11,545	0.080238%	\$ 7,225									
State	022800	Lake Region State College	-	9.81%	-	0.000000%	-	\$ 85,423	12.27%	\$ 10,481	0.072846%	\$ 65,572									
State	023000	University Of North Dakota	-	9.81%	-	0.000000%	-	\$ 1,509,202	12.27%	\$ 185,179	1.286998%	\$ 1,158,478									
State	023500	North Dakota State University	-	9.81%	-	0.000000%	-	\$ 1,154,248	12.27%	\$ 141,626	0.984305%	\$ 886,012									
State	023800	ND St College Of Science	-	9.81%	-	0.000000%	-	\$ 17,242	12.27%	\$ 21,748	0.151146%	\$ 136,053									
State	040500	Insurance Department	-	9.81%	-	0.000000%	-	\$ 238,610	12.27%	\$ 29,277	0.203479%	\$ 183,160									
State	050200	Field Services Division	-	9.81%	-	0.000000%	-	\$ 7,432,524	12.27%	\$ 911,983	6.338300%	\$ 5,705,357									
State	053000	Department Of Corrections And Rehabilitation	-	9.81%	-	0.000000%	-	\$ 103,032	12.27%	\$ 12,642	0.087862%	\$ 79,088									
State of ND	054000	Adjutant General ND National Guard	906,599	9.81%	88,937	1.266995%	767,566	960,187	12.27%	117,815	0.818816%	737,049									
State	072000	Game & Fish Department	-	9.81%	-	0.000000%	-	\$ 3,277,511	12.27%	\$ 402,151	2.794955%	\$ 2,515,850									
State	075000	Parks & Recreation Department	-	9.81%	-	0.000000%	-	\$ 1,649,888	12.27%	\$ 202,441	1.400973%	\$ 1,246,471									
City	200007	City Of Bismarck	-	9.81%	-	0.000000%	-	\$ 179,949	12.27%	\$ 21,994	0.152858%	\$ 137,594									
City	200010	City Of Cavalier	171,664	9.81%	16,840	0.239905%	145,338	121,847	12.27%	14,951	0.103907%	93,531									
City	200014	City Of Grand Forks	11,615,084	9.81%	1,139,440	16.232368%	9,833,826	12,649,976	12.27%	1,552,152	10.787488%	9,710,248									
City	200015	City Of Killdeer	335,649	9.81%	32,927	0.469078%	284,175	348,416	12.27%	42,751	0.297118%	267,448									
City	200016	City Of Bismarck	113,649	9.81%	11,149	0.158827%	96,200	125,618	12.27%	15,413	0.107233%	96,426									
City	200017	City Of Wahpeton	-	9.81%	-	0.000000%	-	\$ 110,097	12.27%	\$ 13,509	0.099897%	\$ 84,511									
City	200022	City Of Ray	-	9.81%	-	0.000000%	-	\$ 87,308	12.27%	\$ 10,713	0.074452%	\$ 67,018									
City	200028	City Of Thompson	63,033	9.81%	6,184	0.088090%	53,366	64,792	12.27%	7,950	0.055233%	49,735									
City	200029	City Of Williston	10,998,177	9.81%	1,078,921	15.370225%	9,311,526	10,333,112	12.27%	1,267,873	8.811742%	7,931,800									
City	200030	City Of Bowman	178,294	9.81%	17,491	0.249170%	150,951	236,708	12.27%	29,044	0.201857%	181,700									
City	200046	City Of Wahpeton	-	9.81%	-	0.000000%	-	\$ 1,140,810	12.27%	\$ 139,977	0.972984%	\$ 875,697									
City	200050	City Of Bismarck	-	9.81%	-	0.000000%	-	\$ 14,781	12.27%	\$ 1,823	0.012834%	\$ 9,216									
City	200055	City Of Watford City	1,922,976	9.81%	188,644	2.687407%	1,628,074	1,956,449	12.27%	240,056	1.668396%	1,501,790									
City	200070	City Of Powers Lake	103,736	9.81%	10,177	0.144974%	87,828	111,481	12.27%	13,679	0.095067%	85,574									
City	200083	City Of Grafton	459,615	9.81%	45,088	0.642323%	389,129	489,119	12.27%	60,015	0.417105%	375,453									
City	200084	City Of Emerald	-	9.81%	-	0.000000%	-	\$ 57,558	12.27%	\$ 7,062	0.049008%	\$ 44,182									
City	200085	City Of Lincoln	443,369	9.81%	43,494	0.619619%	375,375	416,416	12.27%	51,094	0.355100%	318,645									
City	200089	City Of Sunray	148,136	9.81%	14,571	0.000000%	115,757	135,759	12.27%	15,070	0.000816%	81,761									
City	200094	City Of West Fargo	5,172,309	9.81%	546,644	7.787440%	4,717,755	6,828,829	12.27%	837,897	5.823403%	5,241,877									
City	200098	City Of Oakes	205,818	9.81%	20,191	0.287636%	174,254	173,427	12.27%	21,279	0.147893%	133,124									
City	200103	City Of Burlington	189,030	9.81%	18,544	0.264174%	160,041	141,282	12.27%	17,335	0.120481%	108,450									
City	200104	City Of Lisbon	-	9.81%	-	0.000000%	-	\$ 127,837	12.27%	\$ 15,686	0.109015%	\$ 98,129									
County	300001	Adams County	286,717	9.81%	28,127	0.000000%	242,747	171,783	12.27%	21,078	0.146491%	131,862									
County	300002	Burleigh County	192,891	9.81%	19,021	0.270879%	164,156	195,219	12.27%	24,221	0.160515%	151,255									
County	300004	Billings County	651,918	9.81%	63,953	0.911072%	551,942	691,135	12.27%	84,802	0.589377%	530,522									
County	300005	Bottineau County	-	9.81%	-	0.000000%	-	\$ 1,164,516	12.27%	\$ 142,886	0.993061%	\$ 893,894									
County	300006	Bowman County	157,249	9.81%	15,426	0.219759%	133,133	219,043	12.27%	26,877	0.186793%	168,140									
County	300008	Burleigh County	-	9.81%	-	0.000000%	-	\$ 7,652,645	12.27%	\$ 938,980	6.529273%	\$ 5,874,247									
County	300009	Cass County	9,531,981	9.81%	935,807	13.12180%	8,070,182	10,035,475	12.27%	1,231,353	8.55797%	7,049,331									
County	300010	Cavalier County	-	9.81%	-	0.000000%	-	\$ 447,748	12.27%	\$ 54,939	0.381825%	\$ 343,696									
County	300011	Dickey County	-	9.81%	-	0.000000%	-	\$ 182,817	12.27%	\$ 22,432	0.155900%	\$ 140,332									
County	300013	Dunn County	1,560,063	9.81%	153,042	2.180227%	1,320,816	1,525,136	12.27%	187,134	1.300586%	1,170,709									
County	300015	Emmons County	-	9.81%	-	0.000000%	-	\$ 423,424	12.27%	\$ 51,954	0.361082%	\$ 325,024									
County	300016	Foster County	189,868	9.81%	18,626	0.265345%	160,750	75,036	12.27%	9,207	0.063988%	57,598									
County	300017	Golden Valley County	-	9.81%	-	0.000000%	-	\$ 80,724	12.27%	\$ 10,144	0.08153%	\$ 23,294									
County	300018	Grand Forks County	-	9.81%	-	0.000000%	-	\$ 6,017,984	12.27%	\$ 738,407	5.131941%	\$ 4,619,465									
County	300020	Griggs County	115,246	9.81%	11,306	0.161059%	97,572	100,756	12.27%	12,363	0.085921%	77,341									
County	300021	Hettinger County	-	9.81%	-	0.000000%	-	\$ 327,555	12.27%	\$ 40,191	0.279328%	\$ 251,434									
County	300023	Lamoure County	-	9.81%	-	0.000000%	-	\$ 205,470	12.27%	\$ 25,211	0.175218%	\$ 157,721									
County	300024	Ligan County	-	9.81%	-	0.000000%	-	\$ 171,149	12.27%	\$ 21,000	0.145950%	\$ 131,375									
County	300026	McIntosh County	-	9.81%	-	0.000000%	-	\$ 74,809	12.27%	\$ 9,279	0.063795%	\$ 57,424									
County	300027	McKenzie County	4,104,089	9.81%	402,611	5.735566%	3,474,697	4,850,986	12.27%	595,216	4.136763%	3,733,665									
County	300028	McLean County	1,287,921	9.81%	126,345	1.799902%	1,090,409	1,348,594	12.27%	165,472	1.150037%	1,035,194									
County	300029	Mercer County	-	9.81%	-	0.000000%	-	\$ 1,538,212	12.27%	\$ 188,739	1.311737%	\$ 1,180,747									
County	300034	Pembina County	-	9.81%	-	0.000000%	-	\$ 861,224	12.27%	\$ 105,672	0.734424%	\$ 661,084									
County	300037	Ransom County	-	9.81%	-	0.000000%	-	\$ 271,162	12.27%	\$ 33,272	0.231288%	\$ 208,147									
County	300038	Remiel County	351,148	9.81%	34,448	0.000000%	297,297	315,189	12.27%	38,674	0.268783%	241,942									
County	300042	Sheridan County	-	9.81%	-	0.000000%	-	\$ 118,682	12.27%	\$ 14,562	0.101208%	\$ 91,101									
County	300044	Slope County	64,890	9.81%	6,366	0.090685%	54,938	67,680	12.27%	8,304	0.057715%	51,952									
County	300045	Stark County	2,007,823	9.81%	196,967	2.805982%	1,699,908	2,130,248	12.27%	261,381	1.816606%	1,635,200									
County	300046	Steele County	-	9.81%	-	0.000000%	-	\$ 214,899	12.27%	\$ 26,368	0.183259%	\$ 164,959									
County	300047	Stutsman County	-	9.81%	-	0.000000%	-	\$ 2,052,551	12.27%	\$ 251,848	1.793499%	\$ 1,576,559									
County	300048	Towner County	269,496	9.81%	26,438	0.276637%	228,167	320,668	12.27%	39,346	0.27945%	246,148									
County	300049	Trail County	-	9.81%	-	0.000000%	-	\$ 525,305	12.27%	\$ 64,455	0.447963%	\$ 403,229									
County	300050	Walsh County	890,948	9.81%	87,402	1.245122%	754,315	862,800	12.27%	105,866	0.735768%	662,294									
County	300051	Ward County	4,088,418	9.81%	401,074	5.713666%	3,461,430	5,184,054	12.27%	636,083	4.420793%	3,979,332									
County	300052	Wells County	170,509	9.81%	16,727	0.238291%	144,360	242,266	12.27%	29,726	0.206597%	185,966									
County	300053	Williston County	6,156,637	9.81%	609,966	8.60465%	5,212,472	6,841,035	12.27%	841,035	5.845209%	5,281,366									
Political Subdivision	500030	Minot Rural Fire Department	286,589	9.81%	28,114	0.400515%	242,638	322,124	12.27%	39,523	0.274697%	247,246									
Political Subdivision	500041	Bismarck Rural Fire Protection	893,830	9.81%	87,685	1.249350%	756,735	895,779	12.27%	109,912	0.763891%	687,609									
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 71,555,080</b>	<b>9.81%</b>	<b>\$ 7,019,554</b>	<b>99.999999%</b>	<b>\$ 60,581,585</b>	<b>\$ 117,265,261</b>	<b>12.27%</b>	<b>\$ 14,388,447</b>	<b>99.999999%</b>	<b>\$ 90,011,987</b>									

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

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, 2023				As of June 30, 2024*					
			2023 Payroll	Current Contribution Rate	Estimated 2023-2024 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2024 Payroll	Current Contribution Rate	Estimated 2024-2025 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200007	City of Beulah	329,162	7.93%	26,103	2.209768%	41,189	\$ 345,715	9.16%	\$ 31,667	2.178691%	\$ 26,164
City	200027	City of Mandan	2,912,802	7.93%	230,985	19.554557%	364,491	3,246,471	9.16%	297,377	20.459214%	245,694
City	200043	City of Dickinson	4,230,005	7.93%	335,439	28.397355%	529,319	4,487,315	9.16%	411,038	28.278996%	339,602
City	200096	City Of Valley City	758,620	7.93%	60,159	5.092855%	94,929	760,841	9.16%	69,693	4.794809%	57,581
City	200097	City Of Devils Lake	1,261,649	7.93%	100,049	8.469847%	157,876	1,288,712	9.16%	118,046	8.121445%	97,530
City	200118	City of Berthold	35,944	7.93%	2,850	0.241303%	4,498	75,101	9.16%	6,879	0.473285%	5,684
City	200126	City of Garrison	118,277	7.93%	9,379	0.794031%	14,801	72,107	9.16%	6,605	0.454417%	5,457
City	200128	City of Rolette	89,003	7.93%	7,058	0.597505%	11,137	-	9.16%	-	0.000000%	-
County	300002	Barnes County	1,054,997	7.93%	83,661	7.082527%	132,016	1,162,535	9.16%	106,488	7.326279%	87,981
County	300030	Morton County	2,270,134	7.93%	180,022	15.240124%	284,072	2,169,275	9.16%	198,706	13.670740%	164,172
County	300040	Rolette County	953,593	7.93%	75,620	6.401770%	119,327	915,230	9.16%	83,835	5.767767%	69,265
County	300041	Sargent County	327,613	7.93%	25,980	2.199369%	40,996	425,778	9.16%	39,001	2.683247%	32,223
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	553,972	7.93%	43,930	3.718988%	69,321	706,652	9.16%	64,729	4.453311%	53,480
Political Subdivision	500152	Horace Rural Fire Protection District	-	0.00%	-	0.000000%	-	212,282	9.16%	19,445	1.337798%	16,066
		<b>Total Public Safety without Prior Main System Service System</b>	<b>\$ 14,895,771</b>	<b>7.93%</b>	<b>\$ 1,181,235</b>	<b>99.999999%</b>	<b>\$ 1,863,972</b>	<b>\$ 15,868,014</b>	<b>9.16%</b>	<b>\$ 1,453,509</b>	<b>99.999999%</b>	<b>\$ 1,200,899</b>

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
 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, 2024

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	0.109061%	\$ 2,882,761	\$ 2,039,829	\$ 1,340,728
State of ND	010800	Secretary Of State	0.147536%	3,899,753	2,759,448	1,813,716
State	011000	Office Of Management & Budget	0.291791%	7,712,782	5,457,531	3,587,098
State	011200	Information Technology Dept	3.320016%	87,756,505	62,096,120	40,814,222
State	011700	State Auditor's Office	0.342950%	9,065,045	6,414,386	4,216,015
State	011800	Central Services	0.095652%	2,528,327	1,789,033	1,175,886
State of ND	012000	State Treasurer's Office	0.036735%	971,000	687,075	451,597
State	012500	Attorney General's Office	0.977161%	25,828,862	18,276,390	12,012,612
State of ND	012700	Tax Department	0.557736%	14,742,387	10,431,649	6,856,461
State of ND	013000	Facility Management	0.147245%	3,892,062	2,754,006	1,810,139
State of ND	014000	Office Of Administrative Hearings	0.039123%	1,034,121	731,739	480,954
State	016000	Legislative Council	0.327047%	8,644,688	6,116,943	4,020,513
State of ND	018000	ND Supreme Court	1.754468%	46,375,072	32,814,798	21,568,344
State of ND	018800	Commission On Legal Counsel For Indigents	0.212155%	5,607,799	3,968,054	2,608,102
State	019000	Retirement & Investment Office	0.228109%	6,029,504	4,266,450	2,804,231
State	019200	ND Public Employees Retirement System	0.201540%	5,327,217	3,769,516	2,477,608
State of ND	019500	ND Ethics Commission	0.011195%	295,912	209,386	137,624
State of ND	020100	Public Instruction	0.435500%	11,511,378	8,145,401	5,353,767
State	020200	Education Standards & Practice	0.044404%	1,173,711	830,513	545,875
State	020400	ND Center for Distance Education	0.061050%	1,613,707	1,141,852	750,511
State	021500	ND University System Office	0.087682%	2,317,659	1,639,966	1,077,908
State of ND	022300	ND Youth Correctional Center	0.236394%	6,248,497	4,421,409	2,906,082
State of ND	022400	Juvenile Services - DOCR	0.164094%	4,337,424	3,069,142	2,017,270
State	022600	Land Department	0.202135%	5,342,944	3,780,644	2,484,923
State	022700	Bismarck State College	0.477290%	12,615,994	8,927,022	5,867,508
State	022800	Lake Region State College	0.204081%	5,394,382	3,817,041	2,508,845
State	022900	Williston State College	0.068413%	1,808,330	1,279,567	841,027
State	023000	University Of North Dakota	3.617237%	95,612,815	67,655,211	44,468,073
State	023500	North Dakota State University	2.793109%	73,829,007	52,241,083	34,336,753
State	023800	ND St College Of Science	0.462726%	12,231,030	8,654,624	5,688,467
State	023900	Dickinson State University	0.163753%	4,328,410	3,062,764	2,013,078
State	024000	Mayville State University	0.228476%	6,039,204	4,273,315	2,808,743
State	024100	Minot State University	0.474453%	12,541,005	8,873,960	5,832,631
State	024200	Valley City State University	0.196204%	5,186,173	3,669,713	2,412,011
State of ND	025000	ND State Library	0.110872%	2,930,630	2,073,701	1,362,992
State of ND	025200	SCHOOL FOR THE DEAF	0.132638%	3,505,961	2,480,803	1,630,569
State of ND	025300	School For The Blind	0.075125%	1,985,746	1,405,105	923,540
State	026100	ND Board Of Nursing	0.076500%	2,022,090	1,430,822	940,444
State of ND	027000	Career & Technical Education	0.123145%	3,255,037	2,303,250	1,513,868
State of ND	030100	ND Department Of Health	1.239884%	32,773,302	23,190,245	15,242,366
State of ND	030300	Mental Health	0.896837%	23,705,693	16,774,045	11,025,159
State of ND	031000	Life Skills and Transition Center	0.977687%	25,842,765	18,286,228	12,019,079
State of ND	031200	North Dakota State Hospital	1.221650%	32,291,331	22,849,205	15,018,209
State of ND	031300	ND Veterans Home	0.377535%	9,979,215	7,061,249	4,641,182
State of ND	031600	Indian Affairs Commission	0.018227%	481,786	340,910	224,071
State of ND	032100	Veterans Affairs Department	0.050906%	1,345,576	952,123	625,807
State of ND	032500	Department Of Human Services	8.266118%	218,494,617	154,605,838	101,618,538
State of ND	036000	Protection & Advocacy Project	0.152678%	4,035,670	2,855,622	1,876,929
State	038000	Job Service North Dakota	0.758315%	20,044,203	14,183,190	9,322,255
State	040100	Insurance Department	0.232576%	6,147,578	4,349,999	2,859,145
State of ND	040500	Industrial Commission	0.040201%	1,062,615	751,902	494,206
State of ND	040600	ND Department Of Labor	0.053648%	1,418,054	1,003,409	659,515
State of ND	040800	Public Service Commission	0.269022%	7,110,939	5,031,669	3,307,190
State of ND	041200	Aeronautics Commission	0.041315%	1,092,061	772,738	507,901
State of ND	041300	Department Of Financial Institutions	0.222333%	5,876,829	4,158,419	2,733,224
State of ND	041400	ND Securities Department	0.041111%	1,086,669	768,922	505,393
State	042600	State Board Of Law Examiners	0.030282%	800,431	566,381	372,268
State	042700	ND State Board Of Cosmetology	0.011005%	290,890	205,833	135,289
State	042800	ND State Plumbing Board	0.034901%	922,523	652,773	429,051
State	047100	Bank Of North Dakota	0.975896%	25,795,425	18,252,730	11,997,061
State	047200	Public Finance Authority	0.017851%	471,848	333,877	219,449
State	047300	Housing Finance Agency	0.259223%	6,851,926	4,848,393	3,186,727
State	047400	Department of Mineral Resources	0.563571%	14,896,621	10,540,784	6,928,193
State	047500	Mill & Elevator Association	0.784811%	20,744,560	14,678,760	9,647,981

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

				As of June 30, 2024			
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	048500	Workforce Safety & Insurance	1.293044%	\$ 34,178,456	\$ 24,184,527	\$ 15,895,883	
State of ND	050200	Field Services Division	0.207930%	5,496,121	3,889,031	2,556,163	
State of ND	050400	Highway Patrol	0.153957%	4,069,477	2,879,544	1,892,652	
State of ND	051600	Heart River Correctional Center	0.132983%	3,515,080	2,487,256	1,634,811	
State of ND	051700	Department Of Corrections Transitional Services	0.220681%	5,833,163	4,127,520	2,712,916	
State of ND	051800	James River Correctional Ctr	0.701873%	18,552,297	13,127,524	8,628,392	
State of ND	051900	State Penitentiary	1.004799%	26,559,405	18,793,319	12,352,377	
State	052000	Rough Rider Industries	0.134718%	3,560,941	2,519,706	1,656,140	
State of ND	053000	Department Of Corrections And Rehabilitation	0.718974%	19,004,320	13,447,374	8,838,621	
State of ND	054000	Adjutant General ND National Guard	0.998818%	26,401,312	18,681,453	12,278,850	
State of ND	060100	Department Of Commerce	0.392311%	10,369,782	7,337,613	4,822,829	
State of ND	060200	Dept Of Agriculture	0.403179%	10,657,051	7,540,883	4,956,433	
State of ND	060700	Milk Marketing Board	0.009148%	241,805	171,100	112,460	
State of ND	060800	ND Oilseed Council	0.003387%	89,527	63,349	41,638	
State	061100	ND Soybean Council	0.000000%	-	-	-	
State of ND	061400	ND Corn Utilization Council	0.011332%	299,534	211,949	139,309	
State of ND	061600	State Seed Department	0.109316%	2,889,501	2,044,598	1,343,863	
State	062400	Beef Commission	0.017157%	453,503	320,897	210,918	
State of ND	062500	ND Wheat Commission	0.041299%	1,091,638	772,438	507,704	
State of ND	062600	ND Barley Council	0.012045%	318,380	225,284	148,074	
State	066500	State Fair Association	0.084964%	2,245,816	1,589,129	1,044,495	
State of ND	067000	Racing Commission	0.011364%	300,380	212,547	139,702	
State of ND	070100	Historical Society	0.413576%	10,931,870	7,735,344	5,084,247	
State of ND	070900	ND Council On The Arts	0.026663%	704,771	498,693	327,778	
State of ND	072000	Game & Fish Department	0.781791%	20,664,733	14,622,275	9,610,855	
State of ND	075000	Parks & Recreation Department	0.234079%	6,187,306	4,378,111	2,877,622	
State of ND	077000	Water Commission	0.556715%	14,715,400	10,412,553	6,843,910	
State	080100	Department Of Transportation	5.292931%	139,905,689	98,996,655	65,068,017	
State	090000	ND State Board Of Accountancy	0.010343%	273,392	193,451	127,150	
State	090100	Board Of Medical Examiners	0.026912%	711,353	503,350	330,839	
State	090200	Board Of Pharmacy	0.023024%	608,583	430,631	283,043	
State	090600	Real Estate Commission	0.020463%	540,889	382,731	251,559	
State	090900	Electrical Board	0.162713%	4,300,920	3,043,312	2,000,293	
State	099501	ND System Information Technology Services	0.191829%	5,070,531	3,587,885	2,358,227	
State	099503	North Dakota State Board of Dental Examiners	0.009524%	251,744	178,133	117,082	
District Health Unit	100002	McIntosh District Health Unit	0.011401%	301,358	213,239	140,157	
District Health Unit	100003	Wells County Dist Health Unit	0.019326%	510,836	361,465	237,582	
District Health Unit	100004	Central Valley Health Unit	0.099623%	2,633,290	1,863,305	1,224,703	
District Health Unit	100005	Dickey County Health District	0.019845%	524,554	371,172	243,962	
District Health Unit	100006	Emmons County Public Health	0.015295%	404,286	286,071	188,027	
District Health Unit	100007	Rolette County Public Health	0.047544%	1,256,709	889,242	584,477	
District Health Unit	100008	Towner County Public Health Unit	0.014991%	396,250	280,385	184,290	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.017397%	459,847	325,386	213,868	
District Health Unit	100010	First District Health Unit	0.198074%	5,235,602	3,704,689	2,434,999	
District Health Unit	100011	Lake Region District Health Unit	0.077388%	2,045,563	1,447,431	951,360	
District Health Unit	100012	Garrison Diversion Conservancy District	0.177437%	4,690,113	3,318,704	2,181,301	
District Health Unit	100013	Upper Missouri Health Unit	0.131043%	3,463,801	2,450,971	1,610,962	
District Health Unit	100014	Kidder County District Health Unit	0.007502%	198,297	140,314	92,225	
District Health Unit	100015	Southwestern District Health Unit	0.113605%	3,002,870	2,124,818	1,396,590	
District Health Unit	100017	City-County Health District	0.064791%	1,712,592	1,211,822	796,500	
District Health Unit	100018	Sargent County District Health Unit	0.019211%	507,796	359,314	236,168	
District Health Unit	100019	Traill District Health Unit	0.016972%	448,613	317,437	208,643	
District Health Unit	100021	Cavalier County Health Dist	0.015651%	413,696	292,729	192,404	
District Health Unit	100022	Walsh County Health District	0.034346%	907,853	642,392	422,228	
District Health Unit	100023	Custer Health Unit	0.135923%	3,592,792	2,542,244	1,670,953	
Political Subdivision	100024	Southeast Water Users District	0.048716%	1,287,688	911,163	598,884	
District Health Unit	100025	Foster County Public Health	0.022689%	599,728	424,365	278,925	
City	200002	City Of Mcville	0.009898%	261,629	185,128	121,680	
City	200003	City Of Drayton	0.018405%	486,491	344,239	226,260	
City	200004	City Of Fessenden	0.000000%	-	-	-	
City	200005	City Of Westhope	0.007563%	199,909	141,455	92,975	
City	200006	City Of Belfield	0.016476%	435,503	308,160	202,546	
City	200007	City Of Beulah	0.048256%	1,275,529	902,559	593,229	
City	200008	City Of Rolla	0.027730%	732,975	518,650	340,895	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2024		
				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	200009	City Of New Town	0.097908%	\$ 2,587,959	\$ 1,831,228	\$ 1,203,620
City	200010	City Of Cavalier	0.050436%	1,333,152	943,333	620,029
City	200011	City Of Harvey	0.035234%	931,325	659,001	433,145
City	200012	City Of Napoleon	0.008741%	231,047	163,488	107,456
City	200014	City Of Grand Forks	1.608866%	42,526,439	30,091,523	19,778,403
City	200015	City Of Killdeer	0.047956%	1,267,600	896,948	589,541
City	200016	City Of Ellendale	0.027670%	731,389	517,528	340,158
City	200017	City Of Wishek	0.014731%	389,378	275,522	181,094
City	200018	City Of Granville	0.006432%	170,014	120,301	79,071
City	200019	City Of Linton	0.023910%	632,002	447,202	293,935
City	200020	City Of Finley	0.009700%	256,396	181,425	119,246
City	200021	City Of Wilton	0.012379%	327,209	231,531	152,180
City	200022	City Of Ray	0.019862%	525,003	371,490	244,171
City	200025	City Of Medora	0.025400%	671,387	475,070	312,252
City	200026	City Of Velva	0.015017%	396,938	280,871	184,610
City	200028	City Of Thompson	0.011843%	313,041	221,506	145,591
City	200029	City Of Williston	0.885766%	23,413,058	16,566,978	10,889,059
City	200030	City Of Bowman	0.051654%	1,365,347	966,114	635,002
City	200031	City Of Tioga	0.097061%	2,565,570	1,815,386	1,193,208
City	200033	City Of Rhame	0.005056%	133,643	94,565	62,155
City	200035	City Of Fargo	3.531069%	93,335,175	66,043,563	43,408,777
City	200036	City Of Jamestown	0.483763%	12,787,092	9,048,091	5,947,083
City	200037	City Of Beach	0.026778%	707,811	500,844	329,192
City	200038	City Of Glenburn	0.004868%	128,674	91,049	59,844
City	200040	City Of Kulm	0.006981%	184,526	130,570	85,820
City	200041	City Of Harwood	0.012948%	342,249	242,174	159,175
City	200043	City Of Dickinson	0.530587%	14,024,770	9,923,866	6,522,708
City	200045	City Of Mapleton	0.013459%	355,756	251,731	165,457
City	200046	City Of Wahpeton	0.148172%	3,916,565	2,771,344	1,821,535
City	200047	City Of Bottineau	0.041002%	1,083,788	766,883	504,053
City	200049	City Of Elgin	0.005698%	150,613	106,573	70,048
City	200050	City Of Rugby	0.052674%	1,392,308	985,191	647,542
City	200051	City Of New Salem	0.011131%	294,221	208,189	136,838
City	200052	City Of Walhalla	0.017327%	457,997	324,077	213,007
City	200053	City Of Winner	0.014174%	374,655	265,104	174,246
City	200054	City Of Kenmare	0.014004%	370,161	261,925	172,157
City	200055	City Of Watford City	0.266130%	7,034,496	4,977,579	3,271,637
City	200057	City Of Cooperstown	0.014274%	377,298	266,975	175,476
City	200058	City Of New England	0.008414%	222,404	157,372	103,437
City	200059	City Of Carrington	0.059876%	1,582,676	1,119,894	736,078
City	200060	City Of Mott	0.010128%	267,709	189,430	124,507
City	200061	City Of Larimore	0.016524%	436,772	309,058	203,136
City	200062	City Of Sherwood	0.003101%	81,967	58,000	38,122
City	200063	City Of Lamoure	0.017134%	452,895	320,467	210,635
City	200064	City Of Michigan	0.004826%	127,564	90,263	59,328
City	200065	City Of Park River	0.028914%	764,271	540,795	355,451
City	200066	City Of Sawyer	0.005400%	142,736	100,999	66,384
City	200067	City Of Hatton	0.004285%	113,263	80,145	52,677
City	200069	City Of Northwood	0.025067%	662,585	468,842	308,158
City	200070	City Of Powers Lake	0.003510%	92,778	65,649	43,150
City	200072	City Of Towner	0.010072%	266,229	188,382	123,819
City	200073	City Of Pembina	0.008088%	213,787	151,274	99,429
City	200075	City Of Underwood	0.008822%	233,188	165,003	108,452
City	200076	City Of New Leipzig	0.005233%	138,322	97,876	64,331
City	200077	City Of Stanley	0.075327%	1,991,085	1,408,883	926,024
City	200080	City Of Crosby	0.015376%	406,427	287,586	189,023
City	200083	City Of Grafton	0.106881%	2,825,138	1,999,055	1,313,929
City	200084	City Of Emerald	0.004407%	116,488	82,427	54,177
City	200085	City Of Lincoln	0.022835%	603,587	427,096	280,719
City	200086	City Of Minto	0.008018%	211,936	149,965	98,568
City	200087	City Of Ashley	0.011309%	298,926	211,519	139,026
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Sully	0.016126%	426,251	301,614	198,243
City	200090	City Of Hankinson	0.022674%	599,332	424,085	278,740

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

				As of June 30, 2024		
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	200091	City Of New Rockford	0.017710%	\$ 468,121	\$ 331,240	\$ 217,716
City	200092	City of Minot	1.052439%	27,818,652	19,684,356	12,938,034
City	200094	City Of West Fargo	1.041260%	27,523,162	19,475,269	12,800,606
City	200096	City Of Valley City	0.067231%	1,777,087	1,257,459	826,496
City	200097	City Of Devils Lake	0.146063%	3,860,818	2,731,898	1,795,608
City	200098	City Of Oakes	0.040991%	1,083,497	766,678	503,918
City	200100	City Of Mohall	0.009451%	249,814	176,767	116,185
City	200101	City Of Lidgerwood	0.005952%	157,327	111,324	73,170
City	200102	City Of McClusky	0.002613%	69,068	48,872	32,123
City	200103	City Of Burlington	0.015931%	421,097	297,966	195,846
City	200104	City Of Lisbon	0.022806%	602,821	426,553	280,363
City	200110	City Of Halliday	0.015998%	422,868	299,220	196,670
City	200111	City Of Maddock	0.013511%	357,130	252,704	166,096
City	200112	City of Riverdale	0.010150%	268,290	189,841	124,778
City	200114	City of Regent	0.005379%	142,181	100,606	66,126
City	200115	City of Lakota	0.019830%	524,158	370,892	243,778
City	200117	City of Alexander	0.015125%	399,792	282,891	185,937
City	200118	City of Berthold	0.007186%	189,944	134,404	88,340
City	200119	City of Carson	0.004823%	127,484	90,207	59,291
City	200120	City of Dodge	0.007559%	199,804	141,380	92,926
City	200123	City of Grenora	0.007742%	204,641	144,803	95,175
City	200124	City of Kindred	0.015711%	415,282	293,852	193,141
City	200125	City of Richardton	0.007602%	200,940	142,184	93,454
City	200128	City of Rolette	0.006227%	164,596	116,467	76,551
City	200129	City of Leeds	0.010517%	277,991	196,705	129,289
County	300001	Adams County	0.049000%	1,295,195	916,474	602,376
County	300002	Barnes County	0.218872%	5,785,346	4,093,686	2,690,677
County	300003	Benson County	0.111866%	2,956,904	2,092,292	1,375,211
County	300004	Billings County	0.429832%	11,361,558	8,039,389	5,284,089
County	300005	Bottineau County	0.209372%	5,534,237	3,916,002	2,573,890
County	300006	Bowman County	0.085832%	2,268,759	1,605,364	1,055,165
County	300007	Burke County	0.137366%	3,630,934	2,569,233	1,688,693
County	300008	Burleigh County	1.072546%	28,350,131	20,060,429	13,185,217
County	300009	Cass County	1.504830%	39,776,501	28,145,679	18,499,449
County	300010	Cavalier County	0.249412%	6,592,596	4,664,892	3,066,117
County	300011	Dickey County	0.112938%	2,985,240	2,112,343	1,388,390
County	300012	Divide County	0.173653%	4,590,092	3,247,929	2,134,782
County	300013	Dunn County	0.376449%	9,950,509	7,040,937	4,627,831
County	300014	Eddy County	0.072502%	1,916,413	1,356,046	891,295
County	300015	Emmons County	0.218060%	5,763,883	4,078,498	2,680,695
County	300016	Foster County	0.066362%	1,754,117	1,241,206	815,813
County	300017	Golden Valley County	0.066368%	1,754,276	1,241,318	815,887
County	300018	Grand Forks County	1.000507%	26,445,956	18,713,043	12,299,614
County	300019	Grant County	0.089926%	2,376,974	1,681,936	1,105,495
County	300020	Griggs County	0.046695%	1,234,268	873,363	574,039
County	300021	Hettinger County	0.061304%	1,620,421	1,146,603	753,633
County	300023	Lamoure County	0.147344%	3,894,678	2,755,857	1,811,356
County	300024	Logan County	0.042541%	1,124,467	795,668	522,973
County	300025	Mchenry County	0.103719%	2,741,558	1,939,915	1,275,057
County	300026	Mcintosh County	0.062654%	1,656,105	1,171,853	770,229
County	300027	Mckenzie County	0.843409%	22,293,455	15,774,751	10,368,348
County	300028	McLean County	0.382103%	10,099,958	7,146,687	4,697,338
County	300029	Mercer County	0.185009%	4,890,261	3,460,327	2,274,386
County	300030	Morton County	0.571155%	15,097,086	10,682,632	7,021,426
County	300031	Mountrail County	0.636093%	16,813,563	11,897,204	7,819,734
County	300032	Nelson County	0.177125%	4,681,866	3,312,868	2,177,465
County	300033	Oliver County	0.073108%	1,932,431	1,367,380	898,744
County	300034	Pembina County	0.167860%	4,436,969	3,139,580	2,063,567
County	300035	Pierce County	0.158065%	4,178,062	2,956,378	1,943,153
County	300036	Ramsey County	0.449180%	11,872,975	8,401,265	5,521,941
County	300037	Ransom County	0.155328%	4,105,716	2,905,187	1,909,506
County	300038	Renville County	0.083783%	2,214,599	1,567,040	1,029,976
County	300039	Richland County	0.608091%	16,073,399	11,373,467	7,475,494
County	300040	Rolette County	0.089740%	2,372,057	1,678,458	1,103,208

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# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

				As of June 30, 2024			
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	300041	Sargent County	0.083549%	\$ 2,208,414	\$ 1,562,664	\$ 1,027,100	
County	300042	Sheridan County	0.042215%	1,115,850	789,571	518,965	
County	300044	Slope County	0.105919%	2,799,710	1,981,062	1,302,103	
County	300045	Stark County	0.344535%	9,106,940	6,444,031	4,235,500	
County	300046	Steele County	0.070128%	1,853,662	1,311,643	862,110	
County	300047	Stutsman County	0.517775%	13,686,116	9,684,236	6,365,205	
County	300048	Towner County	0.111878%	2,957,221	2,092,517	1,375,359	
County	300049	Traill County	0.276230%	7,301,465	5,166,485	3,395,801	
County	300050	Walsh County	0.196202%	5,186,120	3,669,676	2,411,986	
County	300051	Ward County	0.841831%	22,251,744	15,745,237	10,348,949	
County	300052	Wells County	0.156394%	4,133,893	2,925,125	1,922,611	
County	300053	Williams County	1.205025%	31,851,889	22,538,258	14,813,831	
School District	400002	Mcclusky Public Schools	0.022810%	602,927	426,628	280,412	
School District	400003	Lake Region Special Education Unit	0.051604%	1,364,026	965,179	634,388	
School District	400004	Lidgerwood Public School	0.044659%	1,180,451	835,282	549,010	
School District	400006	Halliday Public School	0.000000%	-	-	-	
School District	400007	Oliver-Mercer Special Education Unit	0.045173%	1,194,038	844,896	555,329	
School District	400008	Underwood School District #8	0.043382%	1,146,697	811,398	533,311	
School District	400010	New Town Public School District	0.210136%	5,554,431	3,930,291	2,583,282	
School District	400011	Bottineau Public School	0.117094%	3,095,094	2,190,075	1,439,481	
School District	400012	Peace Garden Special Services	0.024844%	656,690	464,671	305,417	
School District	400014	Beulah Public School #27	0.099979%	2,642,700	1,869,963	1,229,080	
School District	400016	St John School District #3	0.095090%	2,513,472	1,778,522	1,168,978	
School District	400017	Ellendale Public School District #40	0.036815%	973,115	688,572	452,581	
School District	400018	Rural Cass Special Education Unit	0.019951%	527,356	373,155	245,265	
School District	400019	Fargo Public Schools	2.392399%	63,237,218	44,746,379	29,410,672	
School District	400020	Surrey Schools	0.047385%	1,252,507	886,268	582,522	
School District	400021	Jamestown Public School District #1	0.290588%	7,680,190	5,434,469	3,571,940	
School District	400023	Warwick Public School	0.048667%	1,286,393	910,246	598,282	
School District	400024	Souris Valley Special Services	0.031103%	822,132	581,737	382,361	
School District	400025	Rugby Public School District #5	0.067478%	1,783,616	1,262,079	829,533	
School District	400026	Billings County School District	0.035243%	931,563	659,170	433,256	
School District	400027	Belcourt School District #7	0.495879%	13,107,349	9,274,703	6,096,029	
School District	400028	West Fargo Public School #6	1.888288%	49,912,276	35,317,709	23,213,444	
School District	400029	Minot Public School District #1	1.534955%	40,572,782	28,709,124	18,869,787	
School District	400030	Belfield Public School #13	0.034716%	917,633	649,313	426,777	
School District	400031	Minto Public School District #20	0.050290%	1,329,293	940,602	618,234	
School District	400033	Harvey Public School Dist #38	0.056580%	1,495,554	1,058,247	695,559	
School District	400034	Oakes Public Schools	0.051872%	1,371,109	970,191	637,682	
School District	400035	Larimore Public School District #44	0.047670%	1,260,040	891,599	586,025	
School District	400036	Hazen Public School District #3	0.063036%	1,666,203	1,178,998	774,926	
School District	400038	Park River Area School District	0.060037%	1,586,931	1,122,906	738,058	
School District	400039	Hillsboro Public School	0.044825%	1,184,839	838,387	551,051	
School District	400040	Lisbon Public School	0.067495%	1,784,065	1,262,397	829,742	
School District	400042	Northern Cass School District # 97	0.080963%	2,140,059	1,514,296	995,309	
School District	400043	Mandaree Public School #36	0.080044%	2,115,767	1,497,108	984,011	
School District	400044	Thompson Public School	0.050911%	1,345,708	952,217	625,868	
School District	400045	Northern Plains Special Ed Unit	0.012486%	330,037	233,533	153,495	
School District	400046	Bowman County School District #1	0.066134%	1,748,091	1,236,941	813,010	
School District	400047	Apple Creek Elementary School	0.014548%	384,541	272,099	178,844	
School District	400048	Burke Central School	0.012087%	319,490	226,070	148,590	
School District	400049	Washburn Public School	0.055862%	1,476,575	1,044,818	686,733	
School District	400050	Enderlin Area School District #24	0.044839%	1,185,209	838,649	551,223	
School District	400051	Midkota School	0.023081%	610,090	431,697	283,744	
School District	400052	Velva Public School	0.045541%	1,203,765	851,779	559,853	
School District	400053	Sheyenne Valley Special Education Unit	0.068694%	1,815,758	1,284,822	844,482	
School District	400054	Center Stanton Public School	0.019985%	528,255	373,791	245,683	
School District	400055	Burleigh County Special Education Unit	0.005690%	150,401	106,423	69,949	
School District	400056	New Rockford Sheyenne Public School	0.033994%	898,548	635,809	417,901	
School District	400057	James River Multidistrict Special Education Unit	0.041610%	1,099,859	778,255	511,528	
School District	400058	Newburg United Public School	0.026338%	696,181	492,614	323,783	
School District	400059	Napoleon Public School District #2	0.029116%	769,610	544,573	357,934	
School District	400060	Yellowstone School District # 14	0.022206%	586,961	415,331	272,987	
School District	400061	Cavalier Public Schools	0.052545%	1,388,899	982,779	645,956	

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# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

				As of June 30, 2024			
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%	
School District	400062	Richland School District # 44	0.029166%	\$ 770,932	\$ 545,508	\$ 358,549	
School District	400063	Fort Totten School District # 30	0.025603%	676,753	478,867	314,747	
School District	400064	Bismarck Public Schools	2.527488%	66,807,965	47,273,025	31,071,373	
School District	400065	Solen Public School Dist #3	0.062416%	1,649,814	1,167,401	767,304	
School District	400068	Lakota Public School District # 66	0.030327%	801,620	567,223	372,821	
School District	400069	Stanley Community Public School District # 2	0.136343%	3,603,894	2,550,100	1,676,116	
School District	400070	Mandan Public School District #1	0.849131%	22,444,702	15,881,773	10,438,691	
School District	400072	Killdeer Public School #16	0.104817%	2,770,581	1,960,451	1,288,555	
School District	400073	Glenburn School District	0.031762%	839,551	594,062	390,462	
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	0.096609%	2,553,623	1,806,932	1,187,651	
School District	400077	Dickinson Public Schools	0.741794%	19,607,511	13,874,189	9,119,156	
School District	400078	Drayton Public School #19	0.032486%	858,688	607,604	399,363	
School District	400079	Mohall Lansford Sherwood School	0.044429%	1,174,372	830,980	546,183	
School District	400080	Westhope Public School #17	0.027513%	727,239	514,591	338,228	
School District	400081	Kindred Public School District #2	0.072976%	1,928,942	1,364,911	897,122	
School District	400082	Grafton Public School District #3	0.116327%	3,074,820	2,175,729	1,430,052	
School District	400083	Wilton Public School District	0.034074%	900,663	637,305	418,885	
School District	400084	Sheyenne Valley Career And Tech Center	0.011293%	298,503	211,219	138,829	
School District	400085	White Shield School Dist #85	0.093796%	2,479,268	1,754,319	1,153,070	
School District	400086	Tgu School District #60	0.165539%	4,375,619	3,096,169	2,035,034	
School District	400087	Turtle Lake Mercer School District #72	0.036390%	961,881	680,623	447,356	
School District	400088	Lamoure School District #8	0.040248%	1,063,857	752,781	494,784	
School District	400089	Divide County School Dist #1	0.076591%	2,024,496	1,432,524	941,562	
School District	400090	Mott/Regent School Dist #1	0.038519%	1,018,156	720,442	473,529	
School District	400091	United Public School District # 7	0.082717%	2,186,422	1,547,102	1,016,872	
School District	400092	Kulm Public School District #7	0.028222%	745,980	527,852	346,944	
School District	400093	Midway Public School District #128	0.029120%	769,716	544,648	357,983	
School District	400094	Dunseith School District #1	0.160618%	4,245,544	3,004,128	1,974,538	
School District	400095	Carrington School District #49	0.054646%	1,444,433	1,022,075	671,784	
School District	400096	Glen Ullin Public School #48	0.019942%	527,118	372,986	245,155	
School District	400099	Manvel Public School	0.025434%	672,286	475,706	312,670	
School District	400100	Maple Valley School District	0.029692%	784,835	555,346	365,015	
School District	400101	North Border School District # 100	0.057003%	1,506,735	1,066,159	700,760	
School District	400102	Mckenzie Cty Public School #1	0.294006%	7,771,330	5,498,959	3,614,328	
School District	400103	Devils Lake Public School	0.252278%	6,668,352	4,718,497	3,101,350	
School District	400104	Mt Pleasant School Dist #4	0.039945%	1,055,848	747,114	491,059	
School District	400105	Central Cass Public School District #7	0.128080%	3,385,482	2,395,552	1,574,536	
School District	400106	Milnor Public School District #2	0.043227%	1,142,600	808,499	531,406	
School District	400107	Mapleton Public School	0.030161%	797,232	564,118	370,781	
School District	400108	Linton Public School District #36	0.037657%	995,371	704,320	462,932	
School District	400109	Tioga Public School District #15	0.074609%	1,972,106	1,395,454	917,197	
School District	400114	Zeeland Public Schools	0.006208%	164,093	116,112	76,317	
School District	400117	Garrison Public School District #51	0.053107%	1,403,754	993,290	652,865	
School District	400118	Kenmare Public School District #28	0.043056%	1,138,080	805,300	529,304	
School District	400119	Lewis & Clark Public Schools	0.072000%	1,903,144	1,346,656	885,123	
School District	400120	Sw Special Education Unit	0.007155%	189,125	133,824	87,959	
School District	400121	North Valley Career & Technology Center	0.019880%	525,479	371,827	244,392	
School District	400122	Dakota Prairie Public School	0.050414%	1,332,571	942,921	619,759	
School District	400123	Beach Public School District #3	0.063579%	1,680,555	1,189,154	781,601	
School District	400124	Rolette Public School	0.020950%	553,762	391,840	257,546	
School District	400125	Drake Public School District	0.019487%	515,091	364,476	239,561	
School District	400128	Sweet Briar School District # 17	0.001242%	32,829	23,230	15,268	
School District	400137	New Salem Almont School District #49	0.056632%	1,496,928	1,059,220	696,199	
School District	400138	Max Public School	0.027741%	733,266	518,855	341,031	
School District	400139	East Central Special Education Unit	0.049025%	1,295,856	916,942	602,683	
School District	400140	North Sargent School District #3	0.032408%	856,626	606,145	398,404	
School District	400141	Wahpeton Public School District 37	0.157475%	4,162,467	2,945,343	1,935,900	
School District	400142	Medina Public School District #3	0.036022%	952,153	673,740	442,832	
School District	400143	Pingree-Buchanan School District	0.018106%	478,588	338,647	222,584	
School District	400144	West River Student Services	0.020277%	535,973	379,252	249,273	
School District	400145	Leeds Public School District 6	0.020646%	545,727	386,154	253,809	
School District	400147	Sawyer Public School	0.024877%	657,563	465,288	305,822	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.





# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Concluded)

Employer Type	Employer ID	Employer	As of June 30, 2024			
			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	400148	Willmac Multidistrict Special Education Unit	0.100324%	\$ 2,651,820	\$ 1,876,416	\$ 1,233,321
School District	400149	Great Northwest Education Cooperative	0.010484%	277,119	196,088	128,884
School District	400150	Anamoose Public School District #14	0.019895%	525,876	372,107	244,577
School District	400151	South Prairie School District #70	0.075257%	1,989,235	1,407,574	925,163
School District	400152	South East Education Cooperative	0.128821%	3,405,068	2,409,411	1,583,646
School District	400153	South Heart Public School District #9	0.039719%	1,049,875	742,887	488,281
School District	400154	Sargent Central Public School District #6	0.024364%	644,003	455,694	299,516
School District	400155	Fairmount Public School	0.014074%	372,012	263,234	173,017
School District	400156	South Central Prairie Special Education Unit	0.015597%	412,269	291,719	191,740
School District	400157	Pemba Special Education Cooperative	0.006996%	184,922	130,850	86,004
School District	400158	Central Regional Education Association	0.079861%	2,110,930	1,493,685	981,762
School District	400159	Oberon Public School #16	0.019526%	516,122	365,206	240,041
School District	400160	Elgin/New Leipzig Public School	0.024534%	648,496	458,873	301,606
School District	400161	Williston Basin School District #7	0.882583%	23,328,924	16,507,445	10,849,929
School District	400162	Morton Sioux Special Education Unit	0.001967%	51,993	36,790	24,181
School District	400163	Nedrose Public School	0.062930%	1,663,401	1,177,015	773,622
School District	400164	Bowbells Public School District #14	0.013063%	345,288	244,325	160,588
Political Subdivision	500002	Cass County Water Resource District	0.013871%	366,646	259,437	170,521
Political Subdivision	500003	Walsh County Water Resource District	0.005652%	149,397	105,713	69,482
Political Subdivision	500005	Ramsey County Soil Conservation District	0.003577%	94,549	66,903	43,973
Political Subdivision	500006	James River Soil Conservation District	0.005196%	137,344	97,184	63,876
Political Subdivision	500007	Burleigh County Soil Conservation District	0.023480%	620,636	439,160	288,649
Political Subdivision	500008	Trail County Water Resource District	0.004383%	115,854	81,978	53,882
Political Subdivision	500009	Grafton Park District	0.015797%	417,555	295,460	194,199
Political Subdivision	500010	Cass County Soil Conservation District	0.020650%	545,832	386,229	253,858
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014549%	384,567	272,118	178,856
Political Subdivision	500016	Greater Ramsey Water District	0.030484%	805,770	570,159	374,751
Political Subdivision	500017	Carnegie Regional Library	0.005373%	142,022	100,494	66,052
Political Subdivision	500018	Griggs County Public Library	0.002854%	75,439	53,380	35,085
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.049659%	1,312,614	928,800	610,477
Political Subdivision	500022	Consolidated Waste Ltd	0.014124%	373,333	264,169	173,632
Political Subdivision	500023	Walsh County Housing Authority	0.002458%	64,971	45,973	30,217
Political Subdivision	500024	Williams County Soil Conservation District	0.023619%	624,311	441,759	290,357
Political Subdivision	500025	Bowman City Park Board	0.004334%	114,559	81,061	53,280
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.066442%	1,756,232	1,242,702	816,797
Political Subdivision	500028	Williston Housing Authority	0.027955%	738,922	522,858	343,661
Political Subdivision	500030	Minot Rural Fire Department	0.000000%	-	-	-
Political Subdivision	500031	Central Plains Water District	0.026721%	706,304	499,778	328,491
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010003%	264,405	187,092	122,971
Political Subdivision	500038	Jamestown Regional Airport	0.022443%	593,226	419,764	275,900
Political Subdivision	500040	Fargo Park District	0.517444%	13,677,367	9,678,045	6,361,136
Political Subdivision	500045	Dunseith Community Nursing Home	0.104339%	2,757,946	1,951,511	1,282,679
Political Subdivision	500047	Mercer County Soil Conservation District	0.008325%	220,051	155,707	102,342
Political Subdivision	500049	West Fargo Park District	0.130314%	3,444,532	2,437,336	1,602,000
Political Subdivision	500053	Stutsman County Housing Authority	0.034231%	904,813	640,242	420,815
Political Subdivision	500054	Grand Forks County Water Resource District	0.009380%	247,937	175,439	115,312
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012335%	326,046	230,708	151,639
Political Subdivision	500056	Cavalier County Job Development Authority	0.006207%	164,067	116,093	76,305
Political Subdivision	500057	Barnes County Soil Conservation District	0.006262%	165,521	117,122	76,981
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.002570%	67,932	48,068	31,594
Political Subdivision	500063	Southwest Water Authority	0.220884%	5,838,528	4,131,317	2,715,411
Political Subdivision	500068	Burleigh County Council On Aging	0.081778%	2,161,601	1,529,540	1,005,328
Political Subdivision	500072	Watford City Park District	0.126769%	3,350,829	2,371,032	1,558,420
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.013359%	353,112	249,861	164,227
Political Subdivision	500081	Ramsey County Housing Authority	0.018579%	491,090	347,493	228,399
Political Subdivision	500082	Grand Forks Public Library	0.093803%	2,479,453	1,754,450	1,153,156
Political Subdivision	500084	Rolette County Soil Conservation District	0.003707%	97,985	69,334	45,572
Political Subdivision	500085	Jamestown Parks And Recreation District	0.071999%	1,903,118	1,346,638	885,111
Political Subdivision	500091	Ramsey County Water Resource District	0.003007%	79,483	56,242	36,966
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.027443%	725,389	513,282	337,367
Political Subdivision	500108	North Dakota Firefighters Association	0.022374%	591,402	418,473	275,052
Political Subdivision	500109	James River Valley Library System	0.036921%	975,916	690,554	453,884
Political Subdivision	500110	Grand Forks Park District	0.223248%	5,901,015	4,175,532	2,744,473
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.007704%	203,636	144,092	94,708
School District	500113	Lonetree Special Education Unit	0.000000%	-	-	-
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.016910%	446,975	316,277	207,881
Political Subdivision	500116	Western Area Water Supply Authority	0.073290%	1,937,242	1,370,784	900,982
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012081%	319,332	225,958	148,516
Political Subdivision	500121	Devils Lake Park Board	0.033859%	894,980	633,284	416,242
Political Subdivision	500122	North Central Soil Conservation District	0.006450%	170,490	120,638	79,292
Political Subdivision	500124	Emmons County Soil Conservation District	0.003363%	88,893	62,900	41,343
Political Subdivision	500125	Wahpeton Park Board	0.045918%	1,213,730	858,830	564,487
Political Subdivision	500126	City Of Bottineau Park Board	0.012699%	335,667	237,517	156,114
Political Subdivision	500128	Logan County Soil Conservation District	0.006211%	164,173	116,168	76,354
Political Subdivision	500129	Park District - City of New Rockford	0.002678%	70,786	50,088	32,922
Political Subdivision	500130	Trail County Job Development Authority	0.010123%	267,577	189,336	124,446
Political Subdivision	500131	Minot Park District	0.198307%	5,241,761	3,709,047	2,437,864
Political Subdivision	500132	Valley City Park District	0.048946%	1,293,768	915,464	601,712
Political Subdivision	500136	Toga Park District	0.005465%	144,454	102,215	67,183
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.106772%	2,822,257	1,997,017	1,312,589
Political Subdivision	500140	Eddy County Soil Conservation District	0.003690%	97,536	69,016	45,363
Political Subdivision	500141	Kiendred Park District	0.005119%	135,308	95,744	62,930
Political Subdivision	500142	Sheridan County Soil Conservation District	0.003726%	98,488	69,689	45,805
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-
		Total Main System	99.999995%	\$ 2,643,255,361	\$ 1,870,355,950	\$ 1,229,338,036

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
The sum of the values by employer differ from the System totals due to rounding.



# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Judges

Employer Type	Employer ID	Employer	As of June 30, 2024			
			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%	\$ (1,803,761)	\$ (7,889,713)	\$ (13,108,840)
		Total	100.000000%	\$ (1,803,761)	\$ (7,889,713)	\$ (13,108,840)

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2024			
			Proportionate Share	Net Pension Liability at		Net Pension Liability at Discount Rate 1% Higher
				Discount Rate 1% Lower	Current Discount Rate	
				5.50%	6.50%	7.50%
State	012500	Attorney General's Office	4.853991%	\$ 6,789,383	\$ 4,369,271	\$ 2,421,941
State	022700	Bismarck State College	0.080238%	112,231	72,225	40,035
State	022800	Lake Region State College	0.072846%	101,891	65,572	36,347
State	023000	University Of North Dakota	1.286998%	1,800,152	1,158,478	642,159
State	023500	North Dakota State University	0.984305%	1,376,769	886,012	491,127
State	023800	ND St College Of Science	0.151140%	211,411	136,053	75,418
State	040100	Insurance Department	0.202479%	284,611	183,160	101,528
State	050200	Field Services Division	6.338300%	8,865,518	5,705,357	3,162,549
State	053000	Department Of Corrections And Rehabilitation	0.087862%	122,894	79,088	43,840
State of ND	054000	Adjutant General ND National Guard	0.818816%	1,145,296	737,049	408,555
State	072000	Game & Fish Department	2.794955%	3,909,364	2,515,850	1,394,567
State	075000	Parks & Recreation Department	1.406971%	1,967,961	1,266,471	702,020
City	200008	City Of Bolla	0.152858%	213,806	137,594	76,270
City	200010	City Of Cavalier	0.103907%	145,337	93,531	51,845
City	200014	City Of Grand Forks	10.787488%	15,088,695	9,710,248	5,382,510
City	200015	City Of Killdeer	0.297118%	415,585	267,448	148,250
City	200016	City Of Ellendale	0.107123%	149,835	96,426	53,450
City	200017	City Of Wishek	0.093887%	131,322	84,511	46,846
City	200022	City Of Ray	0.074452%	104,139	67,018	37,149
City	200028	City Of Thompson	0.055253%	77,284	49,735	27,569
City	200029	City Of Williston	8.811742%	12,325,176	7,931,800	4,396,695
City	200030	City Of Bowman	0.201857%	282,342	181,700	100,718
City	200046	City Of Wahpeton	0.972846%	1,360,741	875,697	485,410
City	200054	City Of Kenmare	0.102384%	143,207	92,160	51,085
City	200055	City Of Watford City	1.668306%	2,333,622	1,501,790	832,461
City	200070	City Of Powers Lake	0.095067%	132,972	85,574	47,434
City	200083	City Of Grafton	0.417105%	583,414	375,453	208,118
City	200084	City Of Emerald	0.049084%	68,655	44,182	24,491
City	200085	City Of Lincoln	0.355106%	496,694	319,645	177,183
City	200089	City Of Surrey	0.090830%	127,054	81,765	45,323
City	200094	City Of West Fargo	5.823403%	8,145,221	5,241,877	2,905,637
City	200098	City Of Oakes	0.147893%	206,861	133,124	73,792
City	200103	City Of Burlington	0.120481%	168,519	108,450	60,115
City	200104	City Of Lisbon	0.109015%	152,482	98,129	54,394
County	300001	Adams County	0.146491%	204,900	131,862	73,093
County	300003	Benson County	0.169035%	236,433	152,155	84,341
County	300004	Billings County	0.589377%	814,374	530,522	294,075
County	300005	Bottineau County	0.993061%	1,389,016	893,894	495,496
County	300006	Bowman County	0.186793%	261,271	168,140	93,202
County	300008	Burleigh County	6.525927%	9,127,956	5,874,247	3,256,167
County	300009	Cass County	8.557927%	11,970,159	7,703,331	4,270,051
County	300010	Cavalier County	0.381825%	534,067	343,696	190,515
County	300011	Dickey County	0.155800%	218,061	140,332	77,788
County	300013	Dunn County	1.300586%	1,818,158	1,170,709	648,939
County	300015	Emmons County	0.361082%	505,053	325,024	180,165
County	300016	Foster County	0.063988%	89,501	57,598	31,927
County	300017	Golden Valley County	0.258153%	361,084	232,374	128,808
County	300018	Grand Forks County	5.131941%	7,178,158	4,619,465	2,560,626
County	300020	Griggs County	0.089215%	120,180	77,241	42,871
County	300021	Hettinger County	0.279328%	390,702	251,434	139,373
County	300023	LaMoure County	0.175218%	245,081	157,721	87,427
County	300024	Logan County	0.145950%	204,143	131,375	72,823
County	300026	McIntosh County	0.063795%	89,231	57,424	31,831
County	300027	Mckenzie County	4.136763%	5,786,181	3,723,665	2,064,074
County	300028	McLean County	1.150037%	1,608,582	1,035,194	573,821
County	300029	Mercer County	1.311737%	1,834,755	1,180,747	654,502
County	300034	Pembina County	0.734424%	1,027,255	661,084	366,447
County	300037	Ransom County	0.231238%	323,438	208,147	115,378
County	300038	Renville County	0.268783%	375,953	241,942	134,112
County	300042	Sheridan County	0.101208%	141,562	91,101	50,499
County	300044	Slope County	0.057715%	80,727	51,952	28,797
County	300045	Stark County	1.816606%	2,540,236	1,635,200	906,411
County	300046	Steele County	0.183259%	256,328	164,959	91,439
County	300047	Stutsman County	1.750349%	2,448,251	1,575,559	873,352
County	300048	Towner County	0.273455%	382,487	246,148	136,443
County	300049	Trail County	0.447963%	626,576	403,229	223,515
County	300050	Walsh County	0.735768%	1,029,135	662,294	367,118
County	300051	Ward County	4.020792%	5,183,459	3,378,322	2,205,793
County	300052	Wells County	0.200597%	288,972	185,966	103,083
County	300053	Williams County	5.845209%	8,175,821	5,261,506	2,916,517
Political Subdivision	500030	Minot Rural Fire Department	0.274697%	384,225	247,266	137,062
Political Subdivision	500041	Bismarck Rural Fire Protection	0.763891%	1,068,471	687,609	381,150
		Total	99.999999%	\$ 139,872,176	\$ 90,013,987	\$ 49,895,860

\*Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2024			
			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	2.178691%	\$ 123,209	\$ 26,164	\$ (51,180)
City	200027	City of Mandan	20.459214%	1,157,008	245,694	(480,610)
City	200043	City of Dickinson	28.278996%	1,599,232	339,602	(664,306)
City	200096	City Of Valley City	4.794809%	271,156	57,581	(112,636)
City	200097	City Of Devils Lake	8.121445%	459,283	97,530	(190,782)
City	200118	City of Berthold	0.473285%	26,765	5,684	(11,118)
City	200126	City of Garrison	0.454417%	25,698	5,457	(10,675)
City	200128	City of Rolette	0.000000%	-	-	-
County	300002	Barnes County	7.326279%	414,315	87,981	(172,103)
County	300030	Morton County	13.670740%	773,107	164,172	(321,141)
County	300040	Rolette County	5.767767%	326,178	69,265	(135,491)
County	300041	Sargent County	2.683247%	151,743	32,223	(63,033)
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.453311%	251,843	53,480	(104,613)
Political Subdivision	500152	Horace Rural Fire Protection District	1.337798%	75,655	16,066	(31,426)
Total			99.999999%	\$ 5,655,192	\$ 1,200,899	\$ (2,349,114)

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2024

### 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	Statutory Required Contribution			
State of ND	010100	Governor's Office	0.109061%	\$ 117,769	\$ 124,950	\$ (7,181)	\$ 1,430,659	8.73%	
State of ND	010800	Secretary Of State	0.147536%	159,316	156,773	2,543	1,935,369	8.10%	
State	011000	Office Of Management & Budget	0.291791%	315,089	310,034	5,055	3,827,715	8.10%	
State	011200	Information Technology Dept	3.320016%	3,585,104	3,648,578	(63,474)	43,551,903	8.38%	
State	011700	State Auditor's Office	0.342950%	370,333	354,121	16,212	4,498,808	7.87%	
State	011800	Central Services	0.095652%	103,289	113,108	(9,819)	1,254,764	9.01%	
State of ND	012000	State Treasurer's Office	0.036735%	39,668	42,300	(2,632)	481,883	8.78%	
State	012500	Attorney General's Office	0.977161%	1,055,183	942,080	113,103	12,818,374	7.35%	
State of ND	012700	Tax Department	0.557736%	602,269	594,432	7,837	7,316,364	8.12%	
State of ND	013000	Facility Management	0.147245%	159,002	148,098	10,904	1,931,560	7.67%	
State of ND	014000	Office Of Administrative Hearings	0.039123%	42,247	40,454	1,793	513,215	7.88%	
State	016000	Legislative Council	0.327047%	353,160	337,936	15,224	4,290,195	7.88%	
State of ND	018000	ND Supreme Court	1.754468%	1,894,554	1,826,795	67,759	23,015,073	7.94%	
State of ND	018800	Commission On Legal Counsel For Indigents	0.212155%	229,095	224,773	4,322	2,783,047	8.08%	
State	019000	Retirement & Investment Office	0.228109%	246,322	243,234	3,088	2,992,329	8.13%	
State	019200	ND Public Employees Retirement System	0.201540%	217,632	225,463	(7,831)	2,643,796	8.53%	
State of ND	019500	ND Ethics Commission	0.011195%	12,089	11,744	345	146,854	8.00%	
State of ND	020100	Public Instruction	0.435500%	470,273	448,444	21,829	5,712,883	7.85%	
State	020200	Education Standards & Practice	0.044404%	47,949	43,551	4,398	582,489	7.48%	
State	020400	ND Center for Distance Education	0.061050%	65,925	62,295	3,630	800,855	7.78%	
State	021500	ND University System Office	0.087682%	94,683	96,106	(1,423)	1,150,212	8.36%	
State of ND	022300	ND Youth Correctional Center	0.236394%	255,269	218,091	37,178	3,101,015	7.03%	
State of ND	022400	Juvenile Services - DOCR	0.164094%	177,196	147,206	29,990	2,152,580	6.84%	
State	022600	Land Department	0.202135%	218,275	219,886	(1,611)	2,651,603	8.29%	
State	022700	Bismarck State College	0.477290%	515,399	478,633	36,766	6,261,085	7.64%	
State	022800	Lake Region State College	0.204081%	220,376	212,682	7,694	2,677,131	7.94%	
State	022900	Williston State College	0.068413%	73,875	81,328	(7,453)	897,436	9.06%	
State	023000	University Of North Dakota	3.617237%	3,906,057	3,740,753	165,304	47,450,847	7.88%	
State	023500	North Dakota State University	2.793109%	3,016,126	2,908,823	107,303	36,639,952	7.94%	
State	023800	ND St College Of Science	0.462726%	499,673	476,943	22,730	6,070,032	7.86%	
State	023900	Dickinson State University	0.163753%	176,828	181,517	(4,689)	2,148,115	8.45%	
State	024000	Mayville State University	0.228476%	246,719	234,178	12,541	2,997,146	7.81%	
State	024100	Minot State University	0.474453%	512,336	489,919	22,417	6,223,861	7.87%	
State	024200	Valley City State University	0.196204%	211,870	204,810	7,060	2,573,804	7.96%	
State of ND	025000	ND State Library	0.110872%	119,725	113,390	6,335	1,454,419	7.80%	
State of ND	025200	SCHOOL FOR THE DEAF	0.132638%	143,229	137,810	5,419	1,739,937	7.92%	
State of ND	025300	School For The Blind	0.075125%	81,123	76,711	4,412	985,488	7.78%	
State	026100	ND Board Of Nursing	0.076500%	82,608	73,916	8,692	1,003,526	7.37%	
State of ND	027000	Career & Technical Education	0.123145%	132,978	123,643	9,335	1,615,409	7.65%	
State of ND	030100	ND Department Of Health	1.239884%	1,338,883	1,231,006	107,877	16,264,773	7.57%	
State of ND	030300	Mental Health	0.896837%	968,445	962,084	6,361	11,764,693	8.18%	
State of ND	031000	Life Skills and Transition Center	0.977687%	1,055,751	941,449	114,302	12,825,283	7.34%	
State of ND	031200	North Dakota State Hospital	1.221650%	1,319,193	1,332,043	(12,850)	16,025,582	8.31%	
State of ND	031300	ND Veterans Home	0.377535%	407,679	420,175	(12,496)	4,952,498	8.48%	
State of ND	031600	Indian Affairs Commission	0.018227%	19,682	22,381	(2,699)	239,101	9.36%	
State of ND	032100	Veterans Affairs Department	0.050906%	54,971	52,393	2,578	667,790	7.85%	
State of ND	032500	Department Of Human Services	8.266118%	8,926,129	8,539,374	386,755	108,434,784	7.88%	
State of ND	036000	Protection & Advocacy Project	0.152678%	164,869	156,749	8,120	2,002,824	7.83%	
State	038000	Job Service North Dakota	0.758315%	818,863	696,807	122,056	9,947,564	7.00%	
State	040100	Insurance Department	0.232576%	251,146	239,101	12,045	3,050,932	7.84%	
State of ND	040500	Industrial Commission	0.040201%	43,411	32,427	10,984	527,362	6.15%	
State of ND	040600	ND Department Of Labor	0.053648%	57,932	52,506	5,426	703,755	7.46%	
State of ND	040800	Public Service Commission	0.269022%	290,502	268,292	22,210	3,529,021	7.60%	
State of ND	041200	Aeronautics Commission	0.041315%	44,614	42,936	1,678	541,967	7.92%	
State of ND	041300	Department Of Financial Institutions	0.222333%	240,085	224,848	15,237	2,916,557	7.71%	
State of ND	041400	ND Securities Department	0.041111%	44,394	60,716	(16,322)	539,291	11.26%	
State	042600	State Board Of Law Examiners	0.030282%	32,700	8,628	24,072	397,236	2.17%	
State	042700	ND State Board Of Cosmetology	0.011005%	11,884	6,226	5,658	144,363	4.31%	
State	042800	ND State Plumbing Board	0.034901%	37,688	34,887	2,801	457,830	7.62%	
State	047100	Bank Of North Dakota	0.975896%	1,053,817	998,058	55,759	12,801,788	7.80%	
State	047200	Public Finance Authority	0.017851%	19,276	18,278	998	234,168	7.81%	
State	047300	Housing Finance Agency	0.259223%	279,921	295,190	(15,269)	3,400,485	8.68%	
State	047400	Department of Mineral Resources	0.563571%	608,570	606,638	1,932	7,392,915	8.21%	
State	047500	Mill & Elevator Association	0.784811%	847,475	1,077,065	(229,590)	10,295,133	10.46%	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2024

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	048500	Workforce Safety & Insurance	1.293044%	\$ 1,396,288	\$ 1,322,044	\$ 74,244	\$ 16,962,132	7.79%
State of ND	050200	Field Services Division	0.207930%	224,532	262,101	(37,569)	2,727,626	9.61%
State of ND	050400	Highway Patrol	0.153957%	166,250	161,071	5,179	2,019,610	7.98%
State of ND	051600	Heart River Correctional Center	0.132983%	143,601	136,278	7,323	1,744,472	7.81%
State of ND	051700	Department Of Corrections Transitional Services	0.220681%	238,301	237,919	382	2,894,886	8.22%
State of ND	051800	James River Correctional Ctr	0.701873%	757,914	684,717	73,197	9,207,161	7.44%
State of ND	051900	State Penitentiary	1.004799%	1,085,028	940,690	144,338	13,180,929	7.14%
State	052000	Rough Rider Industries	0.134718%	145,475	134,381	11,094	1,767,233	7.60%
State of ND	053000	Department Of Corrections And Rehabilitation	0.718974%	776,381	771,523	4,858	9,431,488	8.18%
State of ND	054000	Adjutant General ND National Guard	0.998818%	1,078,569	1,093,545	(14,976)	13,102,474	8.35%
State of ND	060100	Department Of Commerce	0.392311%	423,635	426,502	(2,867)	5,146,323	8.29%
State of ND	060200	Dept Of Agriculture	0.403179%	435,371	419,433	15,938	5,288,893	7.93%
State of ND	060700	Milk Marketing Board	0.009148%	9,878	9,725	153	120,000	8.10%
State of ND	060800	ND Oilseed Council	0.003387%	3,657	3,745	(88)	44,429	8.43%
State	061100	ND Soybean Council	0.000000%	-	40,184	(40,184)	-	0.00%
State of ND	061400	ND Corn Utilization Council	0.011332%	12,237	20,856	(8,619)	148,649	14.03%
State of ND	061600	State Seed Department	0.109316%	118,044	124,431	(6,387)	1,433,999	8.68%
State	062400	Beef Commission	0.017157%	18,527	16,263	2,264	225,071	7.23%
State of ND	062500	ND Wheat Commission	0.041299%	44,597	41,282	3,315	541,753	7.62%
State of ND	062600	ND Barley Council	0.012045%	13,007	12,040	967	158,000	7.62%
State	066500	State Fair Association	0.084964%	91,748	91,775	(27)	1,114,562	8.23%
State of ND	067000	Racing Commission	0.011364%	12,271	12,052	219	149,073	8.08%
State of ND	070100	Historical Society	0.413576%	446,598	416,436	30,162	5,425,280	7.68%
State of ND	070900	ND Council On The Arts	0.026663%	28,792	31,779	(2,987)	349,768	9.09%
State of ND	072000	Game & Fish Department	0.781791%	844,213	807,339	36,874	10,255,524	7.87%
State of ND	075000	Parks & Recreation Department	0.234079%	252,769	234,349	18,420	3,070,649	7.63%
State of ND	077000	Water Commission	0.556715%	601,166	530,971	70,195	7,302,979	7.27%
State	080100	Department Of Transportation	5.292931%	5,715,547	5,507,106	208,441	69,432,565	7.93%
State	090000	ND State Board Of Accountancy	0.010343%	11,169	10,339	830	135,680	7.62%
State	090100	Board Of Medical Examiners	0.026912%	29,061	27,522	1,539	353,031	7.80%
State	090200	Board Of Pharmacy	0.023024%	24,862	23,261	1,601	302,022	7.70%
State	090600	Real Estate Commission	0.020463%	22,097	20,667	1,430	268,428	7.70%
State	090900	Electrical Board	0.162713%	175,705	168,895	6,810	2,134,464	7.91%
State	099501	ND System Information Technology Services	0.191829%	207,146	212,276	(5,130)	2,516,412	8.44%
State	099503	North Dakota State Board of Dental Examiners	0.009524%	10,284	9,524	760	124,930	7.62%
District Health Unit	100002	McIntosh District Health Unit	0.011401%	12,311	11,320	991	149,557	7.57%
District Health Unit	100003	Wells County Dist Health Unit	0.019326%	20,869	21,277	(408)	253,524	8.39%
District Health Unit	100004	Central Valley Health Unit	0.099623%	107,577	107,702	(125)	1,306,852	8.24%
District Health Unit	100005	Keykey County Health District	0.019845%	21,430	20,359	1,071	260,324	7.82%
District Health Unit	100006	Emmons County Public Health	0.015295%	16,516	14,959	1,557	200,635	7.46%
District Health Unit	100007	Rolette County Public Health	0.047544%	51,340	55,785	(4,445)	623,680	8.94%
District Health Unit	100008	Towner County Public Health Unit	0.014991%	16,188	16,770	(582)	196,647	8.53%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.017397%	18,786	18,657	129	228,210	8.18%
District Health Unit	100010	First District Health Unit	0.198074%	213,889	208,816	5,073	2,598,327	8.04%
District Health Unit	100011	Lake Region District Health Unit	0.077388%	83,567	97,365	(13,798)	1,015,170	9.59%
District Health Unit	100012	Garrison Diversion Conservancy District	0.177437%	191,605	175,814	15,791	2,327,621	7.55%
District Health Unit	100013	Upper Missouri Health Unit	0.131043%	141,506	130,368	11,138	1,719,019	7.58%
District Health Unit	100014	Kidder County District Health Unit	0.007502%	8,101	8,505	(404)	98,406	8.64%
District Health Unit	100015	Southwestern District Health Unit	0.113605%	122,676	119,144	3,532	1,490,267	7.99%
District Health Unit	100017	City-County Health District	0.064791%	69,964	74,814	(4,850)	849,921	8.80%
District Health Unit	100018	Sargent County District Health Unit	0.019211%	20,745	17,590	3,155	252,015	6.98%
District Health Unit	100019	Traill District Health Unit	0.016972%	18,327	15,472	2,855	222,637	6.95%
District Health Unit	100021	Cavalier County Health Dist	0.015651%	16,901	16,395	506	205,311	7.99%
District Health Unit	100022	Walsh County Health District	0.034346%	37,088	33,387	3,701	450,552	7.41%
District Health Unit	100023	Custer Health Unit	0.135923%	146,776	132,820	13,956	1,783,039	7.45%
Political Subdivision	100024	Southeast Water Users District	0.048716%	52,606	46,407	6,199	639,050	7.26%
District Health Unit	100025	Foster County Public Health	0.022689%	24,501	24,450	51	297,634	8.21%
City	200002	City Of Mcville	0.009898%	10,688	10,111	577	129,846	7.79%
City	200003	City Of Drayton	0.018405%	19,875	17,395	2,480	241,437	7.20%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	0.00%
City	200005	City Of Westhope	0.007563%	8,167	8,045	122	99,213	8.11%
City	200006	City Of Belfield	0.016476%	17,792	21,048	(3,256)	216,126	9.74%
City	200007	City Of Beulah	0.048256%	52,109	59,302	(7,193)	633,017	9.37%
City	200008	City Of Rolla	0.027730%	29,944	33,049	(3,105)	363,756	9.09%

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2024

### 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	200009	City Of New Town	0.097908%	\$ 105,726	\$ 111,840	\$ (6,114)	\$ 1,284,353	8.71%	
City	200010	City Of Cavalier	0.050436%	54,463	54,184	279	661,617	8.19%	
City	200011	City Of Harvey	0.035234%	38,047	46,286	(8,239)	462,203	10.01%	
City	200012	City Of Napoleon	0.008741%	9,439	9,443	(4)	114,662	8.24%	
City	200014	City Of Grand Forks	1.608866%	1,737,327	1,853,200	(115,873)	21,105,080	8.78%	
City	200015	City Of Killdeer	0.047956%	51,785	50,451	1,334	629,083	8.02%	
City	200016	City Of Ellendale	0.027670%	29,879	28,403	1,476	362,974	7.83%	
City	200017	City Of Wishek	0.014731%	15,907	18,106	(2,199)	193,238	9.37%	
City	200018	City Of Granville	0.006432%	6,946	8,463	(1,517)	84,369	10.03%	
City	200019	City Of Linton	0.023910%	25,819	26,919	(1,100)	313,646	8.58%	
City	200020	City Of Finley	0.009700%	10,475	7,218	3,257	127,243	5.67%	
City	200021	City Of Wilton	0.012379%	13,367	12,947	420	162,389	7.97%	
City	200022	City Of Ray	0.019862%	21,448	21,601	(153)	260,550	8.29%	
City	200025	City Of Medora	0.025400%	27,428	35,716	(8,288)	333,202	10.72%	
City	200026	City Of Velva	0.015017%	16,216	16,774	(558)	196,998	8.51%	
City	200028	City Of Thompson	0.011843%	12,789	11,786	1,003	155,356	7.59%	
City	200029	City Of Williston	0.885766%	956,490	993,892	(37,402)	11,619,463	8.55%	
City	200030	City Of Bowman	0.051654%	55,778	53,947	1,831	677,592	7.96%	
City	200031	City Of Tioga	0.097061%	104,811	106,465	(1,654)	1,273,249	8.36%	
City	200033	City Of Rhame	0.005056%	5,460	5,101	359	66,330	7.69%	
City	200035	City Of Fargo	3.531069%	3,813,009	3,706,188	106,821	46,320,496	8.00%	
City	200036	City Of Jamestown	0.483763%	522,389	502,725	19,664	6,346,000	7.92%	
City	200037	City Of Beach	0.026778%	28,916	28,273	643	351,273	8.05%	
City	200038	City Of Glenburn	0.004868%	5,257	6,447	(1,190)	63,861	10.10%	
City	200040	City Of Kulm	0.006981%	7,538	6,982	556	91,576	7.62%	
City	200041	City Of Harwood	0.012948%	13,982	14,124	(142)	169,847	8.32%	
City	200043	City Of Dickinson	0.530587%	572,952	523,460	49,492	6,960,226	7.52%	
City	200045	City Of Mapleton	0.013459%	14,534	17,321	(2,787)	176,556	9.81%	
City	200046	City Of Wahpeton	0.148172%	160,003	206,036	(46,033)	1,943,723	10.60%	
City	200047	City Of Bottineau	0.041002%	44,276	45,580	(1,304)	537,858	8.47%	
City	200049	City Of Elgin	0.005698%	6,153	6,253	(100)	74,747	8.37%	
City	200050	City Of Rugby	0.052674%	56,880	54,188	2,692	690,983	7.84%	
City	200051	City Of New Salem	0.011131%	12,020	13,158	(1,138)	146,011	9.01%	
City	200052	City Of Walhalla	0.017327%	18,710	25,892	(7,182)	227,293	11.39%	
City	200053	City Of Gwinner	0.014174%	15,306	14,044	1,262	185,929	7.55%	
City	200054	City Of Kenmare	0.014004%	15,122	17,191	(2,069)	183,705	9.36%	
City	200055	City Of Watford City	0.266130%	287,379	288,885	(1,506)	3,491,094	8.27%	
City	200057	City Of Cooperstown	0.014274%	15,414	18,599	(3,185)	187,252	9.93%	
City	200058	City Of New England	0.008414%	9,086	8,355	731	110,370	7.57%	
City	200059	City Of Carrington	0.059876%	64,657	59,785	4,872	785,450	7.61%	
City	200060	City Of Mott	0.010128%	10,937	10,882	55	132,854	8.19%	
City	200061	City Of Larimore	0.016524%	17,843	13,738	4,105	216,761	6.34%	
City	200062	City Of Sherwood	0.003101%	3,349	4,122	(773)	40,676	10.13%	
City	200063	City Of Lamoure	0.017134%	18,502	18,696	(194)	224,770	8.32%	
City	200064	City Of Michigan	0.004826%	5,211	5,116	95	63,310	8.08%	
City	200065	City Of Park River	0.028914%	31,223	30,998	225	379,295	8.17%	
City	200066	City Of Sawyer	0.005400%	5,831	20,502	(14,671)	70,841	28.94%	
City	200067	City Of Hatton	0.004285%	4,627	6,532	(1,905)	56,206	11.62%	
City	200069	City Of Northwood	0.025067%	27,068	26,607	461	328,832	8.09%	
City	200070	City Of Powers Lake	0.003510%	3,790	3,678	112	46,039	7.99%	
City	200072	City Of Towner	0.010072%	10,876	11,212	(336)	132,120	8.49%	
City	200073	City Of Pembina	0.008088%	8,734	10,053	(1,319)	106,104	9.47%	
City	200075	City Of Underwood	0.008822%	9,526	9,137	389	115,728	7.90%	
City	200076	City Of New Leipzig	0.005233%	5,651	16,604	(10,953)	68,644	24.19%	
City	200077	City Of Stanley	0.075327%	81,342	76,271	5,071	988,140	7.72%	
City	200080	City Of Crosby	0.015376%	16,604	15,626	978	201,703	7.75%	
City	200083	City Of Grafton	0.106881%	115,415	121,324	(5,909)	1,402,060	8.65%	
City	200084	City Of Emerald	0.004407%	4,759	6,345	(1,586)	57,817	10.97%	
City	200085	City Of Lincoln	0.022835%	24,658	33,460	(8,802)	299,546	11.17%	
City	200086	City Of Minto	0.008018%	8,658	8,746	(88)	105,180	8.32%	
City	200087	City Of Ashley	0.011309%	12,212	10,832	1,380	148,357	7.30%	
City	200088	City Of Neche	0.000000%	-	-	-	-	0.00%	
City	200089	City Of Surrey	0.016126%	17,414	18,787	(1,373)	211,543	8.88%	
City	200090	City Of Hankinson	0.022674%	24,484	19,727	4,757	297,435	6.63%	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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# Schedule of Contributions by Employer\*

## Fiscal Year Ended June 30, 2024

### 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	200091	City Of New Rockford	0.017710%	\$ 19,124	\$ 17,936	\$ 1,188	\$ 232,322	7.72%	
City	200092	City Of Minot	1.052439%	1,136,471	1,179,841	(43,370)	13,805,872	8.55%	
City	200094	City Of West Fargo	1.041260%	1,124,400	1,110,018	14,382	13,659,224	8.13%	
City	200096	City Of Valley City	0.067231%	72,599	64,297	8,302	881,934	7.29%	
City	200097	City Of Devils Lake	0.146063%	157,725	165,343	(7,618)	1,916,052	8.63%	
City	200098	City Of Oakes	0.040991%	44,264	36,063	8,201	537,721	6.71%	
City	200100	City Of Mohall	0.009451%	10,206	14,321	(4,115)	123,981	11.55%	
City	200101	City Of Lidgerwood	0.005952%	6,427	6,221	206	78,080	7.97%	
City	200102	City Of Mcclusky	0.002613%	2,822	2,886	(64)	34,280	8.42%	
City	200103	City Of Burlington	0.015931%	17,203	16,349	854	208,988	7.82%	
City	200104	City Of Lisbon	0.022806%	24,627	26,247	(1,620)	299,170	8.77%	
City	200110	City Of Halliday	0.015998%	17,275	16,725	550	209,866	7.97%	
City	200111	City Of Maddock	0.013511%	14,590	13,888	702	177,241	7.84%	
City	200112	City Of Riverdale	0.010150%	10,960	2,204	8,756	133,153	1.66%	
City	200114	City Of Regent	0.005379%	5,808	5,988	(180)	70,561	8.49%	
City	200115	City Of Lakota	0.019830%	21,413	21,000	413	260,128	8.07%	
City	200117	City Of Alexander	0.015125%	16,333	15,144	1,189	198,404	7.63%	
City	200118	City Of Berthold	0.007186%	7,760	11,083	(3,323)	94,267	11.76%	
City	200119	City Of Carson	0.004823%	5,208	5,309	(101)	63,273	8.39%	
City	200120	City Of Dodge	0.007559%	8,163	8,047	116	99,156	8.12%	
City	200123	City Of Grenora	0.007742%	8,360	8,040	320	101,554	7.92%	
City	200124	City Of Kindred	0.015711%	16,965	16,440	525	206,097	7.98%	
City	200125	City Of Richardton	0.007602%	8,209	8,100	109	99,729	8.12%	
City	200128	City Of Rolette	0.006227%	6,724	7,699	(975)	81,681	9.43%	
City	200129	City Of Leeds	0.010517%	11,357	2,650	8,707	137,967	1.92%	
County	300001	Adams County	0.049000%	52,912	57,919	(5,007)	642,781	9.01%	
County	300002	Barnes County	0.218872%	236,348	236,111	237	2,871,155	8.22%	
County	300003	Benson County	0.111866%	120,798	117,075	3,723	1,467,458	7.98%	
County	300004	Billings County	0.429832%	464,152	456,185	7,967	5,638,531	8.09%	
County	300005	Bottineau County	0.209372%	226,089	290,073	(63,984)	2,746,541	10.56%	
County	300006	Bowman County	0.085832%	92,685	94,485	(1,800)	1,125,948	8.39%	
County	300007	Burke County	0.137366%	148,334	145,874	2,460	1,801,968	8.10%	
County	300008	Burleigh County	1.072546%	1,158,184	1,463,283	(305,099)	14,069,639	10.40%	
County	300009	Cass County	1.504830%	1,624,984	1,551,495	73,489	19,740,335	7.86%	
County	300010	Cavalier County	0.249412%	269,326	265,089	4,237	3,271,785	8.10%	
County	300011	Dickey County	0.112938%	121,956	122,703	(747)	1,481,516	8.28%	
County	300012	Divide County	0.173653%	187,518	183,659	3,859	2,277,981	8.06%	
County	300013	Dunn County	0.376449%	406,507	434,925	(28,418)	4,938,248	8.81%	
County	300014	Eddy County	0.072502%	78,291	79,685	(1,394)	951,083	8.38%	
County	300015	Emmons County	0.218060%	235,471	248,686	(13,215)	2,860,512	8.69%	
County	300016	Foster County	0.066362%	71,661	70,349	1,312	870,530	8.08%	
County	300017	Golden Valley County	0.066368%	71,667	84,875	(13,208)	870,613	9.75%	
County	300018	Grand Forks County	1.000507%	1,080,393	1,174,925	(94,532)	13,124,636	8.95%	
County	300019	Grant County	0.089926%	97,106	97,821	(715)	1,179,644	8.29%	
County	300020	Griggs County	0.046695%	50,423	53,819	(3,396)	612,539	8.79%	
County	300021	Hettinger County	0.061304%	66,199	74,298	(8,099)	804,185	9.24%	
County	300023	Lamoure County	0.147344%	159,109	158,930	179	1,932,860	8.22%	
County	300024	Logan County	0.042541%	45,938	51,036	(5,098)	558,051	9.15%	
County	300025	Mchenry County	0.103719%	112,000	118,671	(6,671)	1,360,589	8.72%	
County	300026	Mcintosh County	0.062654%	67,657	67,144	513	821,899	8.17%	
County	300027	Mckenzie County	0.843409%	910,751	982,485	(71,734)	11,063,823	8.88%	
County	300028	McLean County	0.382103%	412,612	369,265	43,347	5,012,415	7.37%	
County	300029	Mercer County	0.185009%	199,781	234,968	(35,187)	2,426,949	9.68%	
County	300030	Morton County	0.571155%	616,759	551,546	65,213	7,492,397	7.36%	
County	300031	Mountrail County	0.636093%	686,882	677,129	9,753	8,344,262	8.11%	
County	300032	Nelson County	0.177125%	191,268	170,787	20,481	2,323,519	7.35%	
County	300033	Oliver County	0.073108%	78,945	76,085	2,860	959,023	7.93%	
County	300034	Pembina County	0.167860%	181,263	170,286	10,977	2,201,988	7.73%	
County	300035	Pierce County	0.158065%	170,686	176,829	(6,143)	2,073,489	8.53%	
County	300036	Ramsey County	0.449180%	485,045	454,328	30,717	5,892,340	7.71%	
County	300037	Ransom County	0.155328%	167,730	182,723	(14,993)	2,037,592	8.97%	
County	300038	Renville County	0.083783%	90,473	89,287	1,186	1,099,070	8.12%	
County	300039	Richland County	0.608091%	656,644	663,525	(6,881)	7,976,931	8.32%	
County	300040	Rolette County	0.089740%	96,905	102,524	(5,619)	1,177,203	8.71%	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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# Schedule of Contributions by Employer\*

## Fiscal Year Ended June 30, 2024

### 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	300041	Sargent County	0.083549%	\$ 90,220	\$ 83,597	\$ 6,623	\$ 1,095,992	7.63%	
County	300042	Sheridan County	0.042215%	45,586	51,980	(6,394)	553,775	9.39%	
County	300044	Slope County	0.105919%	114,376	106,851	7,525	1,389,438	7.69%	
County	300045	Stark County	0.344535%	372,045	321,462	50,583	4,519,605	7.11%	
County	300046	Steele County	0.070128%	75,727	105,027	(29,300)	919,936	11.42%	
County	300047	Stutsman County	0.517775%	559,117	698,922	(139,805)	6,792,164	10.29%	
County	300048	Towner County	0.111878%	120,811	112,460	8,351	1,467,619	7.66%	
County	300049	Traill County	0.276230%	298,286	308,295	(10,009)	3,623,581	8.51%	
County	300050	Walsh County	0.196202%	211,868	203,429	8,439	2,573,780	7.90%	
County	300051	Ward County	0.841831%	909,047	887,664	21,383	11,043,118	8.04%	
County	300052	Wells County	0.156394%	168,881	171,969	(3,088)	2,051,578	8.38%	
County	300053	Williams County	1.205025%	1,301,241	1,290,897	10,344	15,807,495	8.17%	
School District	400002	McClusky Public Schools	0.022810%	24,631	23,660	971	299,221	7.91%	
School District	400003	Lake Region Special Education Unit	0.051604%	55,724	53,979	1,745	676,940	7.97%	
School District	400004	Lidgerwood Public School	0.044659%	48,225	46,059	2,166	585,838	7.86%	
School District	400006	Halliday Public School	0.000000%	-	-	-	-	0.00%	
School District	400007	Oliver-Mercer Special Education Unit	0.045173%	48,780	50,156	(1,376)	592,584	8.46%	
School District	400008	Underwood School District #8	0.043382%	46,846	46,074	772	569,085	8.10%	
School District	400010	New Town Public School District	0.210136%	226,914	219,579	7,335	2,756,562	7.97%	
School District	400011	Bottineau Public School	0.117094%	126,443	120,351	6,092	1,536,031	7.84%	
School District	400012	Peace Garden Special Services	0.024844%	26,828	35,672	(8,844)	325,909	10.95%	
School District	400014	Beulah Public School #27	0.099979%	107,962	106,657	1,305	1,311,527	8.13%	
School District	400016	St John School District #3	0.095090%	102,682	108,008	(5,326)	1,247,390	8.66%	
School District	400017	Ellendale Public School District #40	0.036815%	39,755	44,486	(4,731)	482,937	9.21%	
School District	400018	Rural Cass Special Education Unit	0.019951%	21,544	15,716	5,828	261,711	6.01%	
School District	400019	Fargo Public Schools	2.392399%	2,583,421	2,657,629	(74,208)	31,383,439	8.47%	
School District	400020	Surrey Schools	0.047385%	51,168	54,729	(3,561)	621,601	8.80%	
School District	400021	Jamesstown Public School District #1	0.290558%	313,758	309,770	3,988	3,811,528	8.13%	
School District	400023	Warwick Public School	0.048667%	52,553	57,267	(4,714)	638,418	8.97%	
School District	400024	Souris Valley Special Services	0.031103%	33,586	36,794	(3,208)	408,012	9.02%	
School District	400025	Rugby Public School District #5	0.067478%	72,866	79,654	(6,788)	885,173	9.00%	
School District	400026	Billings County School District	0.035243%	38,057	39,351	(1,294)	462,318	8.51%	
School District	400027	Belcourt School District #7	0.495879%	535,473	552,828	(17,355)	6,504,935	8.50%	
School District	400028	West Fargo Public School #6	1.888288%	2,039,059	2,069,263	(30,204)	24,770,529	8.35%	
School District	400029	Minot Public School District #1	1.534955%	1,657,514	1,684,991	(27,477)	20,135,506	8.37%	
School District	400030	Belfield Public School #13	0.034716%	37,488	39,261	(1,773)	455,406	8.62%	
School District	400031	Minto Public School District #20	0.050290%	54,305	55,167	(862)	659,697	8.36%	
School District	400033	Harvey Public School Dist #38	0.056580%	61,098	61,516	(418)	742,214	8.29%	
School District	400034	Oakes Public Schools	0.051872%	56,014	56,851	(837)	680,461	8.35%	
School District	400035	Larimore Public School District #44	0.047670%	51,476	52,599	(1,123)	625,340	8.41%	
School District	400036	Hazen Public School District #3	0.063036%	68,069	71,999	(3,930)	826,908	8.71%	
School District	400038	Park River Area School District	0.060037%	64,831	63,561	1,270	787,570	8.07%	
School District	400039	Hillsboro Public School	0.044825%	48,404	51,388	(2,984)	588,020	8.74%	
School District	400040	Lisbon Public School	0.067495%	72,884	76,288	(3,404)	885,402	8.62%	
School District	400042	Northern Cass School District # 97	0.080963%	87,428	92,923	(5,495)	1,062,070	8.75%	
School District	400043	Mandaree Public School #36	0.080044%	86,435	88,114	(1,679)	1,050,021	8.39%	
School District	400044	Thompson Public School	0.050911%	54,976	73,489	(18,513)	667,845	11.00%	
School District	400045	Northern Plains Special Ed Unit	0.012486%	13,483	5,692	7,791	163,790	3.48%	
School District	400046	Bowman County School District #1	0.066134%	71,414	72,350	(936)	867,543	8.34%	
School District	400047	Apple Creek Elementary School	0.014548%	15,710	14,843	867	190,836	7.78%	
School District	400048	Burke Central School	0.012087%	13,052	13,178	(126)	158,562	8.31%	
School District	400049	Washburn Public School	0.055862%	60,322	56,293	4,029	732,793	7.68%	
School District	400050	Enderlin Area School District #24	0.044839%	48,419	50,638	(2,219)	588,202	8.61%	
School District	400051	Midkota School	0.023081%	24,924	27,216	(2,292)	302,781	8.99%	
School District	400052	Velva Public School	0.045541%	49,177	46,637	2,540	597,406	7.81%	
School District	400053	Sheyenne Valley Special Education Unit	0.068694%	74,179	84,609	(10,430)	901,130	9.39%	
School District	400054	Center Stanton Public School	0.019985%	21,581	20,313	1,268	262,166	7.75%	
School District	400055	Burleigh County Special Education Unit	0.005690%	6,144	5,683	461	74,636	7.61%	
School District	400056	New Rockford Sheyenne Public School	0.033994%	36,708	35,161	1,547	445,939	7.88%	
School District	400057	James River Multidistrict Special Education Unit	0.041610%	44,932	49,987	(5,055)	545,844	9.16%	
School District	400058	Newburg United Public School	0.026338%	28,441	28,286	155	345,496	8.19%	
School District	400059	Napoleon Public School District #2	0.029116%	31,441	31,661	(220)	381,941	8.29%	
School District	400060	Yellowstone School District # 14	0.022206%	23,979	25,003	(1,024)	291,292	8.58%	
School District	400061	Cavalier Public Schools	0.052545%	56,740	57,654	(914)	689,288	8.36%	

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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, 2024

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400062	Richland School District # 44	0.029166%	\$ 31,495	\$ 37,476	\$ (5,981)	\$ 382,604	9.79%
School District	400063	Fort Totten School District # 30	0.025603%	27,647	26,153	1,494	335,859	7.79%
School District	400064	Bismarck Public Schools	2.527488%	2,729,296	3,028,798	(299,502)	33,155,544	9.14%
School District	400065	Solen Public School Dist #3	0.062416%	67,400	63,091	4,309	818,776	7.71%
School District	400068	Lakota Public School District # 66	0.030327%	32,748	29,652	3,096	397,831	7.45%
School District	400069	Stanley Community Public School District # 2	0.136343%	147,229	150,804	(3,575)	1,788,545	8.43%
School District	400070	Mandan Public School District #1	0.849131%	916,930	940,830	(23,900)	11,138,885	8.45%
School District	400072	Killdeer Public School #16	0.104817%	113,186	119,455	(6,269)	1,374,985	8.69%
School District	400073	Glenburn School District	0.031762%	34,298	35,515	(1,217)	416,657	8.52%
School District	400074	New Public School #8	0.000000%	-	-	-	-	0.00%
School District	400075	Williston Public School #1	0.000000%	-	550	(550)	-	0.00%
School District	400076	Valley City Public School	0.096609%	104,323	111,574	(7,251)	1,267,310	8.80%
School District	400077	Dickinson Public Schools	0.741794%	801,023	845,217	(44,194)	9,730,833	8.69%
School District	400078	Drayton Public School #19	0.032486%	35,080	41,936	(6,856)	426,145	9.84%
School District	400079	Mohall Lansford Sherwood School	0.044429%	47,976	48,713	(737)	582,815	8.36%
School District	400080	Westhope Public School #17	0.027513%	29,710	30,728	(1,018)	360,919	8.51%
School District	400081	Kindred Public School District #2	0.072976%	78,803	81,873	(3,070)	957,302	8.55%
School District	400082	Grafton Public School District #3	0.116327%	125,615	119,104	6,511	1,525,976	7.81%
School District	400083	Wilton Public School District	0.034074%	36,795	37,674	(879)	446,977	8.43%
School District	400084	Sheyenne Valley Career And Tech Center	0.011293%	12,195	12,425	(230)	148,147	8.39%
School District	400085	White Shield School Dist #85	0.093796%	101,285	102,579	(1,294)	1,230,419	8.34%
School District	400086	Tgu School District #60	0.165539%	178,757	168,837	9,920	2,171,531	7.78%
School District	400087	Turtle Lake Mercer School District #72	0.036390%	39,296	39,233	63	477,362	8.22%
School District	400088	Lamoure School District #8	0.040248%	43,462	44,921	(1,459)	527,979	8.51%
School District	400089	Divide County School Dist #1	0.076591%	82,706	77,491	5,215	1,004,714	7.71%
School District	400090	Mott/Regent School Dist #1	0.038519%	41,595	35,524	6,071	505,295	7.03%
School District	400091	United Public School District # 7	0.082717%	89,322	95,699	(6,377)	1,085,085	8.82%
School District	400092	Kulm Public School District #7	0.028222%	30,475	29,279	1,196	370,217	7.91%
School District	400093	Midway Public School District #128	0.029120%	31,445	29,289	2,156	381,991	7.67%
School District	400094	Dunseith School District #1	0.160618%	173,443	201,209	(27,766)	2,106,985	9.55%
School District	400095	Carrington School District #49	0.054646%	59,009	63,833	(4,824)	716,847	8.90%
School District	400096	Glen Ullin Public School #48	0.019942%	21,534	28,293	(6,759)	261,599	10.82%
School District	400099	Manvel Public School	0.025434%	27,465	27,981	(516)	333,646	8.39%
School District	400100	Maple Valley School District	0.029692%	32,063	30,913	1,150	389,496	7.94%
School District	400101	North Border School District # 100	0.057003%	61,554	59,687	1,867	747,765	7.98%
School District	400102	Mckenzie Cty Public School #1	0.294006%	317,481	356,515	(39,034)	3,856,764	9.24%
School District	400103	Devils Lake Public School	0.252278%	272,421	288,726	(16,305)	3,309,379	8.72%
School District	400104	Mt Pleasant School Dist #4	0.039945%	43,134	46,903	(3,769)	523,992	8.95%
School District	400105	Central Cass Public School District #7	0.128080%	138,307	138,344	(37)	1,680,157	8.23%
School District	400106	Milnor Public School District #2	0.043227%	46,678	46,080	598	567,054	8.13%
School District	400107	Mapleton Public School	0.030161%	32,569	28,882	3,687	395,654	7.30%
School District	400108	Linton Public School District #36	0.037657%	40,664	42,434	(1,770)	493,988	8.59%
School District	400109	Tioga Public School District #15	0.074609%	80,566	94,709	(14,143)	978,716	9.68%
School District	400114	Zeeland Public Schools	0.006208%	6,704	7,550	(846)	81,436	9.27%
School District	400117	Garrison Public School District #51	0.053107%	57,347	56,390	957	696,655	8.09%
School District	400118	Kenmare Public School District #28	0.043056%	46,494	45,559	935	564,812	8.07%
School District	400119	Lewis & Clark Public Schools	0.072000%	77,749	77,109	640	944,492	8.16%
School District	400120	Sw Special Education Unit	0.007155%	7,726	7,558	168	93,863	8.05%
School District	400121	North Valley Career & Technology Center	0.019880%	21,467	20,666	801	260,780	7.92%
School District	400122	Dakota Prairie Public School	0.050414%	54,439	51,685	2,754	661,326	7.82%
School District	400123	Beach Public School District #3	0.063579%	68,655	72,963	(4,308)	834,028	8.75%
School District	400124	Rollette Public School	0.020950%	22,623	22,567	56	274,819	8.21%
School District	400125	Drake Public School District	0.019487%	21,043	20,632	411	255,634	8.07%
School District	400128	Sweet Briar School District # 17	0.001242%	1,341	1,210	131	16,299	7.42%
School District	400137	New Salem Almont School District #49	0.056632%	61,154	50,630	10,524	742,900	6.82%
School District	400138	Max Public School	0.027741%	29,956	29,455	501	363,912	8.09%
School District	400139	East Central Special Education Unit	0.049025%	52,939	55,609	(2,670)	643,115	8.65%
School District	400140	North Sargent School District #3	0.032408%	34,996	32,920	2,076	425,128	7.74%
School District	400141	Wahpeton Public School District 37	0.157475%	170,049	180,042	(9,993)	2,065,749	8.72%
School District	400142	Medina Public School District #3	0.036022%	38,898	43,880	(4,982)	472,535	9.29%
School District	400143	Pingree-Buchanan School District	0.018106%	19,552	17,401	2,151	237,512	7.33%
School District	400144	West River Student Services	0.020277%	21,896	20,949	947	265,988	7.88%
School District	400145	Leeds Public School District 6	0.020646%	22,294	21,122	1,172	270,830	7.80%
School District	400147	Sawyer Public School	0.024877%	26,863	25,267	1,596	326,332	7.74%

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# Schedule of Contributions by Employer\*

## Fiscal Year Ended June 30, 2024

### Main System (Concluded)

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
					Required Contribution	Required Contribution			
School District	400148	Willmac Multidistrict Special Education Unit	0.100324%	\$ 108,334	\$ 144,391	\$ (36,057)	\$ 1,316,042	10.97%	
School District	400149	Great Northwest Education Cooperative	0.010484%	11,321	10,302	1,019	137,530	7.49%	
School District	400150	Anamoose Public School District #14	0.019895%	21,484	18,320	3,164	260,979	7.02%	
School District	400151	South Prairie School District #70	0.075257%	81,266	78,118	3,148	987,216	7.91%	
School District	400152	South East Education Cooperative	0.128821%	139,107	152,624	(13,517)	1,689,867	9.03%	
School District	400153	South Heart Public School District #9	0.039719%	42,890	41,951	939	521,033	8.05%	
School District	400154	Sargent Central Public School District #6	0.024364%	26,309	27,234	(925)	319,608	8.52%	
School District	400155	Fairmount Public School	0.014074%	15,198	16,466	(1,268)	184,628	8.92%	
School District	400156	South Central Prairie Special Education Unit	0.015597%	16,842	15,368	1,474	204,605	7.51%	
School District	400157	Pembina Special Education Cooperative	0.006996%	7,555	7,319	236	91,769	7.98%	
School District	400158	Central Regional Education Association	0.079861%	86,238	83,970	2,268	1,047,612	8.02%	
School District	400159	Oberon Public School #16	0.019526%	21,085	22,581	(1,496)	256,148	8.82%	
School District	400160	Elgin/New Leipzig Public School	0.024534%	26,493	30,399	(3,906)	321,840	9.45%	
School District	400161	Williston Basin School District #7	0.882583%	953,053	1,023,638	(70,585)	11,577,711	8.84%	
School District	400162	Morton Sioux Special Education Unit	0.001967%	2,124	13,711	(11,587)	25,802	53.14%	
School District	400163	Nedrose Public School	0.062930%	67,955	73,445	(5,490)	825,518	8.90%	
School District	400164	Bowbells Public School District #14	0.013063%	14,106	12,116	1,990	171,361	7.07%	
Political Subdivision	500002	Cass County Water Resource District	0.013871%	14,979	17,308	(2,329)	181,958	9.51%	
Political Subdivision	500003	Walsh County Water Resource District	0.005652%	6,103	6,331	(228)	74,140	8.54%	
Political Subdivision	500005	Ramsay County Soil Conservation District	0.003577%	3,863	8,212	(4,349)	46,920	17.50%	
Political Subdivision	500006	James River Soil Conservation District	0.005196%	5,611	7,407	(1,796)	68,164	10.87%	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.023480%	25,355	24,758	597	308,013	8.04%	
Political Subdivision	500008	Trails County Water Resource District	0.004383%	4,733	4,407	326	57,500	7.66%	
Political Subdivision	500009	Grafton Park District	0.015797%	17,058	14,890	2,168	207,229	7.19%	
Political Subdivision	500010	Cass County Soil Conservation District	0.020650%	22,299	20,698	1,601	270,883	7.64%	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014549%	15,711	14,850	861	190,850	7.78%	
Political Subdivision	500016	Greater Ramsey Water District	0.030484%	32,918	29,410	3,508	399,886	7.35%	
Political Subdivision	500017	Carnegie Regional Library	0.003573%	5,802	5,291	511	70,485	7.51%	
Political Subdivision	500018	Griggs County Public Library	0.002854%	3,082	3,249	(167)	37,440	8.68%	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.049659%	53,624	52,395	1,229	651,424	8.04%	
Political Subdivision	500022	Consolidated Waste Ltd	0.014124%	15,252	14,589	663	185,280	7.87%	
Political Subdivision	500023	Walsh County Housing Authority	0.002458%	2,654	2,457	197	32,244	7.62%	
Political Subdivision	500024	Williams County Soil Conservation District	0.023619%	25,505	26,146	(641)	309,832	8.44%	
Political Subdivision	500025	Bowman City Park Board	0.004334%	4,680	10,678	(5,998)	56,551	18.78%	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.066442%	71,747	65,753	5,994	871,580	7.54%	
Political Subdivision	500028	Williston Housing Authority	0.027955%	30,187	29,028	1,159	366,712	7.92%	
Political Subdivision	500030	Minot Rural Fire Department	0.000000%	-	2,535	(2,535)	-	0.00%	
Political Subdivision	500031	Central Plains Water District	0.027212%	28,855	27,297	1,558	350,522	7.79%	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010003%	10,802	8,538	2,264	131,220	6.51%	
Political Subdivision	500038	Jamestown Regional Airport	0.022443%	24,235	22,485	1,750	294,407	7.64%	
Political Subdivision	500040	Fargo Park District	0.517444%	558,760	534,907	23,853	6,787,824	7.88%	
Political Subdivision	500045	Dunseith Community Nursing Home	0.104339%	112,670	127,149	(14,479)	1,368,719	9.29%	
Political Subdivision	500047	Mercer County Soil Conservation District	0.008325%	8,990	8,678	312	109,210	7.95%	
Political Subdivision	500049	West Fargo Park District	0.130314%	140,719	141,763	(1,044)	1,709,457	8.29%	
Political Subdivision	500053	Stutsman County Housing Authority	0.034231%	36,964	38,098	(1,134)	449,037	8.48%	
Political Subdivision	500054	Grand Forks County Water Resource District	0.009380%	10,129	9,255	874	123,050	7.52%	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012335%	13,320	12,340	980	161,808	7.63%	
Political Subdivision	500056	Cavalier County Job Development Authority	0.006207%	6,703	6,310	393	81,419	7.75%	
Political Subdivision	500057	Barnes County Soil Conservation District	0.006262%	6,762	6,267	495	82,146	7.63%	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	4,355	(4,355)	-	0.00%	
Political Subdivision	500061	Ward County Water Resource District	0.002570%	2,775	2,569	206	33,713	7.62%	
Political Subdivision	500063	Southwest Water Authority	0.220884%	238,521	254,924	(16,403)	2,897,550	8.80%	
Political Subdivision	500068	Burleigh County Council On Aging	0.081778%	88,308	97,015	(8,707)	1,072,757	9.04%	
Political Subdivision	500072	Wattford City Park District	0.126769%	136,891	141,271	(4,380)	1,662,947	8.50%	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.013359%	14,426	14,573	(147)	175,240	8.32%	
Political Subdivision	500081	Ramsay County Housing Authority	0.018579%	20,062	21,148	(1,086)	243,722	8.68%	
Political Subdivision	500082	Grand Forks Public Library	0.093803%	101,293	94,608	6,685	1,230,507	7.69%	
Political Subdivision	500084	Rosette County Soil Conservation District	0.003707%	4,003	4,517	(514)	48,622	9.29%	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.071999%	77,748	81,386	(3,638)	944,486	8.62%	
Political Subdivision	500091	Ramsay County Water Resource District	0.003007%	3,247	3,022	225	39,442	7.66%	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.027443%	29,634	27,297	2,337	360,000	7.58%	
Political Subdivision	500108	North Dakota Firefighters Association	0.022374%	24,160	21,818	2,342	293,507	7.43%	
Political Subdivision	500109	James River Valley Library System	0.036921%	39,869	36,858	3,011	484,325	7.61%	
Political Subdivision	500110	Grand Forks Park District	0.223248%	241,073	231,240	9,833	2,928,565	7.90%	
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500112	Foster County Soil Conservation District	0.007704%	8,319	9,543	(1,224)	101,062	9.44%	
School District	500113	Lonetree Special Education Unit	0.000000%	-	712	(712)	-	0.00%	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500115	Agassiz Water Users District	0.016910%	18,260	16,434	1,826	221,822	7.41%	
Political Subdivision	500116	Western Area Water Supply Authority	0.073290%	79,142	77,431	1,711	961,422	8.05%	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	-	0.00%	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012081%	13,046	12,070	976	158,482	7.62%	
Political Subdivision	500121	Devils Lake Park Board	0.033859%	36,562	32,149	4,413	444,160	7.24%	
Political Subdivision	500122	North Central Soil Conservation District	0.006450%	6,965	5,239	1,726	84,609	6.19%	
Political Subdivision	500124	Emmons County Soil Conservation District	0.003363%	3,632	8,398	(4,766)	44,120	19.03%	
Political Subdivision	500125	Wahpeton Park Board	0.045918%	49,584	51,537	(1,953)	602,349	8.56%	
Political Subdivision	500126	City Of Bottineau Park Board	0.012699%	13,713	12,536	1,177	166,579	7.53%	
Political Subdivision	500128	Logan County Soil Conservation District	0.006211%	6,707	6,676	31	81,470	8.19%	
Political Subdivision	500129	Park District - City of New Rockford	0.002678%	2,892	1,890	1,002	35,124	5.38%	
Political Subdivision	500130	Trails County Job Development Authority	0.010123%	10,931	9,962	969	132,791	7.50%	
Political Subdivision	500131	Minot Park District	0.198307%	214,141	208,913	5,228	2,601,391	8.03%	
Political Subdivision	500132	Valley City Park District	0.048946%	52,854	51,451	1,403	642,074	8.01%	
Political Subdivision	500136	Tioga Park District	0.005465%	5,901	6,279	(378)	71,693	8.76%	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.106772%	115,297	114,306	991	1,400,635	8.16%	
Political Subdivision	500140	Eddy County Soil Conservation District	0.003690%	3,985	3,701	284	48,400	7.65%	
Political Subdivision	500141	Kindred Park District	0.005119%	5,528	5,222	306	67,151	7.78%	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.003726%	4,024	3,725	299	48,880	7.62%	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	0.00%	
Total Main System				99.999995%	\$ 107,984,537	\$107,447,742	\$ 536,795	\$ 1,311,798,093	8.19%

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
 Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.  
 The sum of the values by employer differ from the System totals due to rounding.



## Schedule of Contributions by Employer\*

### Fiscal Year Ended June 30, 2024

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#### Judges

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	018000	ND Supreme Court	100.000000%	\$ 1,718,963	\$ 1,718,882	\$ 81	\$ 9,990,447	17.21%
		<b>Total Judges System</b>	100.000000%	\$ 1,718,963	\$ 1,718,882	\$ 81	\$ 9,990,447	17.21%

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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, 2024

### Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Contribution In Relation to the Statutory				Actual Contribution as a % of Covered Payroll	
				Statutory Required Contribution	Contribution Required	Contribution Deficiency (Excess)	Covered Payroll		
State	021500	Attorney General's Office	4.853891%	\$ 1,004,491	\$ 9,580	\$ (424,266)	\$ 5,292,245	17.65%	
State	022700	Bismarck State College	0.082387%	9,580	19,097	(9,517)	94,091	20.30%	
State	022800	Lake Region State College	0.072846%	8,697	9,648	(951)	85,423	11.29%	
State	023000	University Of North Dakota	1.286998%	153,657	170,384	(16,727)	1,509,202	11.29%	
State	023500	North Dakota State University	0.984305%	117,518	122,699	(5,181)	1,154,248	10.63%	
State	023800	ND St College Of Science	0.151146%	18,046	20,206	(2,160)	177,242	11.29%	
State	040100	Insurance Department	0.203479%	24,294	29,784	(5,490)	238,610	12.48%	
State	050200	Field Services Division	6.338300%	756,739	812,494	(55,755)	7,432,624	10.93%	
State	051000	Department Of Corrections And Rehabilitation	0.087862%	10,490	12,861	(2,371)	103,032	12.48%	
State of ND	054000	Adjutant General ND National Guard	0.818816%	97,760	14,544	83,216	960,187	1.51%	
State	072000	Game & Fish Department	2.794955%	333,694	404,480	(70,786)	3,277,511	12.34%	
State	075000	Parks & Recreation Department	1.406971%	167,980	211,088	(43,108)	1,649,888	12.79%	
City	200008	City Of Rolla	0.152858%	18,250	10,104	8,146	179,249	5.64%	
City	200010	City Of Cavalier	0.103907%	12,406	16,285	(3,879)	121,847	13.37%	
City	200014	City Of Grand Forks	10.797488%	1,297,394	1,441,389	(146,455)	12,649,976	11.24%	
City	200015	City Of Killdeer	0.237138%	35,473	40,530	(5,057)	348,616	11.63%	
City	200016	City Of Ellendale	0.107123%	12,790	14,323	(1,533)	125,618	11.40%	
City	200017	City Of Wishek	0.093887%	11,209	5,409	5,800	110,097	4.91%	
City	200022	City Of Ray	0.074453%	8,889	9,284	(395)	87,308	10.63%	
City	200028	City Of Thompson	0.055529%	6,597	6,879	(282)	64,792	10.62%	
City	200029	City Of Williston	8.811742%	1,052,047	1,206,543	(154,496)	10,333,112	11.68%	
City	200030	City Of Bowman	0.201857%	24,100	25,219	(1,119)	236,708	10.65%	
City	200046	City Of Wahpeton	0.072846%	116,150	58,236	57,914	1,140,810	5.10%	
City	200054	City Of Kenmare	0.102384%	12,224	8,746	3,478	120,061	7.28%	
City	200055	City Of Watford City	1.668796%	199,192	219,121	(19,929)	1,956,649	11.20%	
City	200070	City Of Fowers Lake	0.095067%	11,350	8,821	2,529	111,481	7.91%	
City	200083	City Of Grafton	0.417105%	49,799	56,046	(6,247)	489,119	11.46%	
City	200084	City Of Emerado	0.049084%	5,860	2,280	3,580	57,558	3.96%	
City	200085	City Of Lunda	0.135100%	42,397	50,546	(8,149)	416,616	12.16%	
City	200089	City Of Surrey	0.090836%	10,845	15,606	(4,761)	106,519	14.65%	
City	200094	City Of West Fargo	5.823403%	695,265	688,492	6,773	6,828,829	10.08%	
City	200098	City Of Dakes	0.147893%	17,657	22,788	(5,131)	173,427	13.14%	
City	200103	City Of Burlington	0.120481%	14,384	20,400	(6,016)	144,282	14.44%	
City	200104	City Of Lisbon	0.109019%	13,015	21,152	(8,137)	177,837	17.39%	
County	300001	Adams County	0.146491%	17,490	25,975	(8,485)	171,783	15.12%	
County	300003	Benson County	0.169035%	20,181	23,587	(3,406)	198,219	11.90%	
County	300004	Billings County	0.589377%	70,367	73,611	(3,244)	691,135	10.65%	
County	300005	Bottineau County	0.993816%	118,563	79,176	39,387	1,184,616	6.80%	
County	300006	Bowman County	0.186793%	22,301	21,264	1,045	219,043	9.70%	
County	300008	Burleigh County	6.525927%	779,140	384,783	394,357	7,652,645	5.03%	
County	300009	Cass County	8.557927%	1,021,743	1,055,255	(33,512)	10,035,475	10.52%	
County	300010	Cavalier County	0.381825%	45,587	44,090	1,497	447,748	9.85%	
County	300011	Cheyenne County	0.155900%	18,613	16,517	2,096	182,817	9.05%	
County	300013	Dunn County	1.300586%	155,279	189,287	(34,008)	1,525,136	12.41%	
County	300015	Emmons County	0.361082%	43,110	8,138	34,972	423,424	1.92%	
County	300016	Foster County	0.063988%	7,640	12,643	(5,003)	75,036	16.85%	
County	300017	Golden Valley County	0.258153%	30,821	17,551	13,270	302,724	5.80%	
County	300018	Grand Forks County	5.123242%	612,710	291,125	319,585	6,017,884	4.87%	
County	300020	Griggs County	0.085921%	10,258	13,739	(3,481)	100,756	13.64%	
County	300021	Hettinger County	0.279328%	33,349	21,362	11,987	327,555	6.52%	
County	300023	Lamoure County	0.175188%	20,920	14,894	6,026	205,470	7.25%	
County	300024	Lodge County	0.145950%	17,425	8,782	8,643	171,149	5.13%	
County	300026	McIntosh County	0.063795%	7,617	9,075	(1,458)	74,809	12.13%	
County	300027	Mckenzie County	4.136763%	493,894	538,017	(44,123)	4,850,986	11.09%	
County	300028	McLean County	1.150037%	137,305	137,822	(517)	1,348,594	10.22%	
County	300029	Mercer County	1.131737%	156,610	116,797	39,813	1,538,212	7.59%	
County	300034	Pennington County	0.734324%	87,684	15,638	72,046	861,224	6.23%	
County	300037	Ransom County	0.231238%	27,608	12,489	15,119	271,162	4.61%	
County	300038	Renville County	0.268783%	32,090	34,285	(2,195)	315,189	10.88%	
County	300042	Sheridan County	0.101208%	12,083	8,877	3,206	118,682	7.48%	
County	300044	Slope County	0.077155%	6,891	7,070	(179)	67,480	10.45%	
County	300045	Stark County	1.816606%	216,887	204,053	12,834	2,130,248	9.58%	
County	300046	Steele County	0.183259%	21,880	-	21,880	214,899	0.00%	
County	300047	Stutsman County	1.750349%	208,977	86,162	122,815	2,052,551	4.20%	
County	300048	Towner County	0.273455%	32,648	31,335	1,313	320,668	9.77%	
County	300049	Tripp County	0.049769%	59,485	94,200	(34,715)	635,805	6.51%	
County	300050	Walsh County	0.735768%	87,844	113,805	(25,961)	862,800	13.39%	
County	300051	Ward County	4.420793%	527,805	511,500	16,305	5,184,054	9.87%	
County	300052	Wells County	0.206597%	24,666	15,838	8,828	242,266	6.54%	
County	300053	Williams County	5.845209%	697,888	732,234	(34,346)	6,854,400	10.68%	
Political Subdivision	500030	Miles Rural Fire Department	0.174407%	21,796	31,389	(9,593)	312,214	9.74%	
Political Subdivision	500041	Bismarck Rural Fire Protection System	0.763891%	91,202	84,744	6,458	895,779	9.46%	
<b>Total Public Safety with Prior Main System Service System</b>				<b>99.999999%</b>	<b>\$ 11,939,148</b>	<b>\$ 11,840,996</b>	<b>\$ 98,152</b>	<b>\$ 117,265,261</b>	<b>10.10%</b>

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



# Schedule of Contributions by Employer\*

## Fiscal Year Ended June 30, 2024

### Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200007	City of Beulah	2.178691%	\$ 29,586	\$ 29,601	\$ (15)	\$ 345,715	8.56%
City	200027	City of Mandan	20.459214%	277,830	276,325	1,505	3,246,471	8.51%
City	200043	City of Dickinson	28.278996%	384,020	343,260	40,760	4,487,315	7.65%
City	200096	City Of Valley City	4.794809%	65,112	62,151	2,961	760,841	8.17%
City	200097	City Of Devils Lake	8.121445%	110,287	120,173	(9,886)	1,288,712	9.33%
City	200118	City of Berthold	0.473285%	6,427	9,353	(2,926)	75,101	12.45%
City	200126	City of Garrison	0.454417%	6,171	10,662	(4,491)	72,107	14.79%
City	200128	City of Rolette	0.000000%	-	2,080	(2,080)	-	#DIV/0!
County	300002	Barnes County	7.326279%	99,489	105,508	(6,019)	1,162,535	9.08%
County	300030	Morton County	13.670740%	185,645	199,911	(14,266)	2,169,275	9.22%
County	300040	Rolette County	5.767767%	78,325	92,119	(13,794)	915,230	10.07%
County	300041	Sargent County	2.683247%	36,438	32,985	3,453	425,778	7.75%
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.453311%	60,475	62,625	(2,150)	706,652	8.86%
Political Subdivision	500152	Horace Rural Fire Protection District	1.337798%	18,167	11,017	7,150	212,282	5.19%
<b>Total Public Safety without Prior Main System Service System</b>			<b>99.999999%</b>	<b>\$ 1,357,972</b>	<b>\$ 1,357,770</b>	<b>\$ 202</b>	<b>\$ 15,868,014</b>	<b>8.56%</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
 Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.  
 The sum of the values by employer differ from the System totals due to rounding.



# Schedule of Pension Amounts by Employer\*

## Main System

		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Pension Expense	Share of Plan Contributions	Total Employer Expense	Contributions and Proportionate Share of Contributions	Total Employer Expense
State of ND	010100	Governor's Office	0.109061%	\$ 96,850	\$ 491,595	\$ -	\$ 3,647	\$ 592,092	\$ -	\$ 925,638	\$ 18,651	\$ 135,659	\$ 1,079,948	\$ 85,904	\$ -	\$ (26,969)	\$ 58,935	
State of ND	010800	Secretary Of State	0.147536%	131,017	665,021	-	247,656	1,043,694	-	1,252,188	25,231	14,278	1,291,697	116,210	33,295	149,505		
State of ND	011000	Office Of Management & Budget	0.291791%	259,121	1,315,254	-	330,359	1,904,734	-	2,476,530	49,901	175,544	2,701,975	229,836	64,489	294,325		
State of ND	011200	Information Technology Dept	3.320016%	2,948,297	14,965,039	-	7,904,901	25,818,237	-	28,178,111	567,778	-	28,745,889	2,615,089	4,167,689	6,782,778		
State of ND	011700	State Auditor's Office	0.342950%	304,552	1,545,854	-	423,644	2,274,050	-	2,910,734	58,650	148,247	3,117,631	270,133	51,648	321,781		
State of ND	011800	Central Services	0.095652%	84,942	431,153	-	126,324	642,419	-	811,831	16,358	479,070	1,307,259	75,342	(120,470)	(45,128)		
State of ND	012000	State Treasurer's Office	0.036735%	32,622	165,584	-	308	198,514	-	311,783	6,282	90,380	408,445	28,935	(15,759)	13,176		
State of ND	012500	Attorney General's Office	0.977161%	867,757	4,404,573	-	345,780	5,618,110	-	8,293,500	167,111	1,139,875	9,600,486	769,684	(413,100)	356,584		
State of ND	012700	Tax Department	0.557736%	495,290	2,514,006	-	698,505	3,707,801	-	4,733,696	95,382	473,913	5,306,991	439,314	(118,860)	320,454		
State of ND	013000	Facility Management	0.147245%	130,759	663,710	-	217,607	1,012,076	-	1,249,719	25,181	207,886	1,482,786	115,982	(46,975)	69,007		
State of ND	014000	Office Of Administrative Hearings	0.039123%	34,742	176,348	-	60,676	271,766	-	332,050	6,691	35,783	374,524	30,817	(3,034)	27,783		
State of ND	016000	Legislative Council	0.327047%	290,430	1,474,171	-	720,689	2,485,290	-	2,775,760	55,930	2,831,690	257,605	303,582	561,187			
State of ND	018000	ND Supreme Court	1.754668%	1,558,033	7,900,300	-	1,995,987	11,462,320	-	14,890,770	300,043	69,131	15,882,144	1,381,947	217,738	1,599,685		
State of ND	018800	Commission On Legal Counsel For Indigents	0.212155%	188,402	956,293	-	78,635	1,223,330	-	1,800,632	36,282	116,438	1,953,352	167,109	(8,920)	138,189		
State of ND	019000	Retirement & Investment Office	0.228109%	202,569	1,028,206	-	1,038,027	2,268,802	-	1,936,039	39,010	-	1,975,049	179,675	388,179	567,854		
State of ND	019200	ND Public Employees Retirement System	0.201540%	178,974	908,446	-	684,203	1,771,623	-	1,710,539	34,467	188,597	1,933,603	158,749	175,794	334,543		
State of ND	019500	ND Ethics Commission	0.011195%	9,941	50,462	-	194,971	255,374	-	95,016	1,915	-	96,931	8,819	58,709	67,528		
State of ND	020100	Public Instruction	0.435500%	386,740	1,963,025	-	802,394	3,152,159	-	3,696,237	74,478	387,669	4,158,384	343,033	58,093	401,126		
State of ND	020200	Education Standards & Practice	0.044404%	39,432	200,152	-	-	239,584	-	376,872	7,594	22,813	407,279	34,976	(8,997)	25,979		
State of ND	020400	ND Center for Distance Education	0.061050%	54,215	275,184	-	1,043,134	1,372,533	-	1,488,152	10,441	-	528,953	48,088	312,119	360,207		
State of ND	021500	ND University System Office	0.087682%	77,865	395,228	-	41,137	514,230	-	744,187	14,995	138,344	897,526	69,066	(37,189)	31,877		
State of ND	022300	ND Youth Correctional Center	0.236394%	209,927	1,065,511	-	546,670	1,822,148	-	2,006,357	40,427	616,403	2,661,187	186,200	(331,697)	(145,497)		
State of ND	022400	Juvenile Services - DOCR	0.164094%	145,721	739,657	-	437,768	1,323,146	-	1,392,722	28,063	218,460	1,639,245	129,254	34,604	163,858		
State of ND	022600	Land Department	0.202135%	179,503	911,128	-	512,233	1,602,864	-	1,715,589	34,568	71,802	1,821,959	159,216	194,259	353,475		
State of ND	022700	Bismarck State College	0.477290%	423,852	2,151,394	-	749,203	3,324,449	-	4,050,923	81,625	73,210	4,205,758	375,948	178,552	554,500		
State of ND	022800	Lake Region State College	0.204081%	181,231	919,899	-	413,838	1,514,968	-	1,732,105	34,901	27,696	1,794,702	160,749	129,755	290,504		
State of ND	022900	Williston State College	0.068413%	60,755	308,373	-	81,843	450,971	-	580,645	11,700	454,342	1,046,687	53,887	(178,002)	(124,115)		
State of ND	023000	University of North Dakota	3.161723%	3,212,241	16,304,769	-	2,150,251	21,667,261	-	30,700,728	618,608	11,650	31,330,986	2,849,203	332,458	3,181,661		
State of ND	023500	North Dakota State University	2.793109%	2,480,384	12,589,995	-	316,348	15,866,727	-	23,706,071	477,668	851,020	25,034,759	2,200,059	(696,311)	1,503,748		
State of ND	023800	ND St College Of Science	0.462726%	410,917	2,085,747	-	310,689	2,807,353	-	3,927,314	79,134	15,052	4,157,500	364,478	(98,516)	265,962		
State of ND	023900	Dickinson State University	0.163753%	145,419	738,120	-	-	883,539	-	1,389,828	28,004	368,107	1,785,939	128,883	(302,722)	(173,739)		
State of ND	024000	Mayville State University	0.223076%	202,896	1,029,860	-	73,514	1,306,770	-	1,939,154	39,073	529,339	2,507,556	179,965	(256,097)	(76,132)		
State of ND	024100	Miner State University	0.474453%	421,332	2,138,606	-	238,765	2,796,703	-	4,036,665	81,139	57,945	4,165,929	373,715	(40,375)	333,340		
State of ND	024200	Valley City State University	0.196204%	174,237	884,393	-	233,768	1,291,398	-	1,665,250	33,554	40,495	1,739,299	154,545	80,355	234,900		
State of ND	025000	ND State Library	0.110872%	98,458	499,758	-	206,758	804,974	-	941,009	18,961	33,837	993,807	87,333	91	87,424		
State of ND	025200	SCHOOL FOR THE DEAF	0.132638%	117,788	597,868	-	608,138	1,323,794	-	1,125,744	22,683	258,863	1,407,390	104,476	69,641	173,537		
State of ND	025300	School For The Blind	0.075125%	66,715	338,627	-	75,233	480,575	-	637,612	12,848	20,675	671,135	59,172	56,666	115,838		
State of ND	026100	ND Board Of Nursing	0.076500%	67,936	344,825	-	216,490	629,251	-	649,282	13,083	29,405	691,770	60,256	70,429	130,685		
State of ND	027000	Career & Technical Education	0.123145%	109,358	555,079	-	99,763	764,200	-	1,045,174	21,060	1,083,565	2,149,799	96,997	(214,355)	(117,358)		
State of ND	030100	ND Department Of Health	1.239984%	1,101,063	5,588,802	-	1,669,065	8,358,930	-	10,523,320	212,041	1,151,628	11,886,989	976,625	(1,151,998)	(175,733)		
State of ND	030300	Mental Health	0.896837%	796,425	4,042,511	-	1,669,370	6,508,306	-	7,611,762	153,374	104,802	7,869,938	706,413	2,404,094	3,110,507		
State of ND	031000	Life Skills and Transition Center	0.977687%	868,222	4,406,944	-	-	5,275,166	-	8,297,964	167,201	730,097	9,195,262	770,100	(655,290)	114,810		
State of ND	031200	North Dakota State Hospital	1.221650%	1,084,870	5,506,612	-	6,591,482	12,386,561	-	10,368,561	208,922	2,576,587	13,154,070	962,262	(1,547,396)	(585,134)		
State of ND	031300	ND Veterans Home	0.377535%	335,265	1,701,747	-	-	2,037,012	-	3,204,269	64,565	474,362	3,743,196	297,374	(265,443)	31,931		
State of ND	031600	Indian Affairs Commission	0.018227%	16,186	82,159	-	110,754	209,099	-	154,699	3,117	135,260	293,076	14,356	(19,139)	(4,783)		
State of ND	032100	Veterans Affairs Department	0.050906%	45,207	229,460	-	175,739	450,406	-	432,057	8,706	949	441,712	40,097	64,675	104,772		
State of ND	032500	Department Of Human Services	8.266118%	7,340,619	37,259,694	-	15,162,156	59,762,469	-	70,157,371	1,413,644	3,749	71,574,764	6,511,005	6,331,344	12,842,349		
State of ND	036000	Protection & Advocacy Project	0.152678%	135,584	688,199	-	-	823,783	-	1,295,830	26,110	91,828	1,413,768	120,260	(64,945)	55,315		
State of ND	038000	Job Service North Dakota	0.758315%	673,412	3,418,120	-	631,649	4,723,181	-	6,436,079	129,684	1,240,794	7,806,557	597,305	(256,529)	340,776		
State of ND	040100	Insurance Department	0.232576%	206,536	1,048,341	-	653,627	1,908,504	-	1,979,952	39,774	24,645	2,038,371	183,193	112,540	295,733		
State of ND	040500	Industrial Commission	0.040201%	35,700	181,207	-	-	216,907	-	341,200	6,875	9,921,988	10,270,063	31,666	(3,076,023)	(3,044,357)		
State of ND	040600	ND Department Of Labor	0.055648%	47,643	241,819	-	38,924	329,366	-	455,329	9,175	59,640	524,144	42,257	(50,428)	(8,171)		
State of ND	040800	Public Service Commission	0.296902%	238,902	1,212,622	-	436,312	1,887,836	-	2,283,282	46,007	175,865	2,505,144	211,900	61,158	273,058		
State of ND	041200	Aeronautics Commission	0.041315%	36,689	186,238	-	24,627	247,544	-	350,665	7,056	16,471	374,192	32,546	816	33,362		
State of ND	041300	Department Of Financial Institutions	0.222333%	197,441	1,002,170	-	513,092	1,712,703	-	1,887,016	38,023	71,955	1,996,994	175,126	117,463	292,589		
State of ND	041400	ND Securities Department	0.041111%	36,509	185,309	-	110	221,928	-	348,923	7,031	235,171	591,125	32,382	(83,423)	(51,041)		
State of ND	042600	State Board Of Law Examiners	0.030282%	26,8														

# 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 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
															Share of Contributions	Share of Contributions	
State	048500	Workforce Safety & Insurance	1.293044%	\$ 1,148,272	\$ 5,828,422	\$ -	\$ 218,443	\$ 7,195,137	\$ -	\$ 10,974,507	\$ 221,132	\$ 584,023	\$ 11,779,662	\$ 1,018,497	\$ (622,872)	\$ 395,625	
State of ND	050200	Field Services Division	0.207930%	184,649	937,249	-	94,545	1,764,773	-	1,764,773	35,559	8,814,125	10,614,457	163,780	(2,512,527)	(2,348,747)	
State of ND	050400	Highway Patrol	0.153957%	136,720	693,964	-	59,905	890,589	-	1,306,686	26,329	159,421	1,492,436	121,268	(83,231)	38,037	
State of ND	051600	Heart River Correctional Center	0.132983%	118,092	599,424	-	1,340,829	2,058,345	-	1,128,672	22,742	-	1,151,414	104,748	594,297	699,045	
State of ND	051700	Department Of Corrections Transitional Services	0.220681%	195,973	994,724	-	349,487	1,540,184	-	1,872,995	37,740	165,617	2,076,352	173,822	132,006	305,828	
State of ND	051800	James River Correctional Ctr	0.701873%	623,289	3,163,707	-	892,831	4,679,827	-	5,957,036	120,032	1,712,232	7,789,300	552,846	(352,929)	199,917	
State of ND	051900	State Penitentiary	1.004799%	892,298	4,529,152	-	1,690,122	7,111,572	-	8,528,073	171,837	1,521,058	10,220,968	791,455	(50,321)	741,134	
State	052000	Rough Rider Industries	0.134718%	119,635	607,244	-	102,653	829,532	-	1,143,398	23,039	99,769	1,266,206	106,115	17,980	124,095	
State of ND	053000	Department Of Corrections And Rehabilitation	0.718974%	638,475	3,240,790	-	319,733	4,198,998	-	6,102,178	122,957	321,982	6,547,117	566,319	154,033	720,352	
State of ND	054000	Adjutant General ND National Guard	0.998818%	886,987	4,502,192	-	1,926,618	7,315,797	-	8,477,310	170,814	644,445	9,292,569	786,744	199,037	979,781	
State of ND	060100	Department Of Commerce	0.392311%	348,388	1,768,550	-	660,772	2,777,510	-	3,329,678	67,092	-	3,396,770	309,012	352,962	661,974	
State of ND	060200	Dept Of Agriculture	0.403179%	358,038	1,817,337	-	358,024	2,533,399	-	3,421,918	68,950	200,760	3,691,628	317,575	105,184	422,759	
State of ND	060700	Milk Marketing Board	0.009148%	8,123	41,235	-	46,423	95,781	-	77,642	1,564	21,061	100,267	7,205	(11,179)	3,974	
State of ND	060800	ND Oilseed Council	0.003387%	3,008	15,267	-	6,600	24,875	-	28,747	579	816	30,142	2,667	1,487	4,154	
State	061100	ND Soybean Council	0.000000%	-	-	-	18,295	18,295	-	-	-	557,645	557,645	-	(173,604)	173,604	
State of ND	061400	ND Corn Utilization Council	0.011332%	10,065	51,079	-	75,625	136,769	-	96,179	1,938	149,921	248,038	8,926	(15,162)	(6,236)	
State of ND	061600	State Seed Department	0.109316%	97,078	492,744	-	7,175	596,997	-	927,802	18,695	383,657	1,330,154	86,104	(148,138)	(62,034)	
State	062400	Beef Commission	0.017157%	15,235	77,336	-	143,063	235,634	-	145,617	2,934	147,753	296,304	13,514	(10,145)	3,369	
State of ND	062500	ND Wheat Commission	0.041299%	36,676	186,156	-	2,568	225,400	-	350,519	7,063	14,844	372,426	32,529	(6,430)	26,099	
State of ND	062600	ND Barley Council	0.012045%	10,697	54,293	-	-	64,990	-	102,230	2,060	19,424	123,714	9,487	(5,792)	3,695	
State	066500	State Fair Association	0.084964%	75,452	382,977	-	98,100	556,529	-	721,119	14,530	235,103	970,752	66,922	(52,362)	14,560	
State of ND	067000	Racing Commission	0.011364%	10,091	51,223	-	510	61,824	-	96,450	1,943	9,004	107,397	8,950	(4,364)	4,586	
State of ND	070100	Historical Society	0.413576%	367,270	1,864,202	-	557,157	2,788,629	-	3,510,161	70,728	53,510	3,634,399	325,765	255,212	580,977	
State of ND	070900	ND Council On The Arts	0.026663%	23,678	120,184	-	4,679	148,541	-	226,298	4,560	51,352	282,210	21,002	(14,408)	6,594	
State of ND	072000	Game & Fish Department	0.781791%	694,260	3,523,939	-	198,804	4,417,003	-	6,635,328	133,699	4,110,012	10,879,039	615,795	(1,81,246)	(565,451)	
State of ND	075000	Parks & Recreation Department	0.234079%	207,871	1,055,116	-	346,088	1,609,075	-	1,986,709	40,031	1,975,331	4,002,071	184,377	(486,230)	(301,853)	
State of ND	077000	Water Commission	0.556715%	494,385	2,509,404	-	561,502	3,565,291	-	4,725,031	95,208	224,571	5,044,810	438,510	16,532	455,042	
State	080100	Department Of Transportation	5.292931%	4,700,320	23,857,993	-	1,678,876	30,237,189	-	44,922,916	905,179	817,626	46,645,721	4,169,103	(624,466)	3,544,637	
State	090000	ND State Board Of Accountancy	0.010343%	9,186	46,621	-	10,688	66,491	-	87,785	1,769	2,763	92,317	8,146	(6,322)	1,824	
State	090100	Board Of Medical Examiners	0.026912%	23,899	121,306	-	17,247	162,452	-	228,411	4,602	38,294	271,307	21,197	(16,763)	4,434	
State	090200	Board Of Pharmacy	0.023024%	20,447	103,781	-	2,895	127,123	-	196,413	3,937	20,738	220,068	18,135	(5,782)	12,353	
State	090600	Real Estate Commission	0.020463%	18,172	92,237	-	26,251	136,660	-	173,676	3,500	12,310	189,486	16,119	17,814	33,993	
State	090900	Electrical Board	0.162713%	144,495	733,432	-	248,841	1,126,768	-	1,381,001	27,827	80,365	1,489,193	128,165	68,745	196,910	
State	099501	ND System Information Technology Services	0.191829%	170,351	864,673	-	39,492	1,074,516	-	1,628,118	32,806	167,329	1,828,253	151,099	4,069	155,168	
State	099503	North Dakota State Board of Dental Examiners	0.009524%	8,458	42,930	-	110,031	161,419	-	80,833	1,629	-	82,462	7,502	44,734	52,236	
District Health Unit	100002	Mcintosh District Health Unit	0.011401%	10,124	51,390	-	13,770	75,284	-	96,764	1,950	8,872	107,586	8,981	11,393	20,374	
District Health Unit	100003	Wells County Dist Health Unit	0.019326%	17,163	87,112	-	27,131	131,406	-	164,026	3,305	85,921	253,252	15,221	(9,541)	5,680	
District Health Unit	100004	Central Valley Health Unit	0.099623%	88,468	449,053	-	92,723	630,244	-	845,534	17,037	140,280	1,002,851	78,471	(17,055)	61,418	
District Health Unit	100005	Dickey County Health District	0.019845%	17,623	89,452	-	31,684	138,759	-	168,431	3,394	69,309	241,134	15,630	155	15,785	
District Health Unit	100006	Emmons County Public Health	0.015295%	13,582	68,943	-	38,806	121,331	-	129,814	2,616	60,752	193,182	12,048	(8,966)	3,082	
District Health Unit	100007	Rolette County Public Health	0.047544%	42,220	214,306	-	133,692	390,218	-	403,522	8,131	256,117	667,770	37,450	3,699	41,149	
District Health Unit	100008	Towner County Public Health Unit	0.014991%	13,313	67,572	-	45,142	126,027	-	127,234	2,564	15,426	145,224	11,807	18,121	29,928	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.017397%	15,449	78,417	-	22,643	116,509	-	147,654	2,975	10,910	161,539	13,704	11,308	25,012	
District Health Unit	100010	First District Health Unit	0.198074%	175,897	892,823	-	37,739	1,106,459	-	1,681,122	33,874	73,217	1,788,213	156,017	(75,487)	80,530	
District Health Unit	100011	Lake Region District Health Unit	0.077388%	68,723	348,828	-	68,940	486,491	-	656,818	13,235	332,441	1,002,494	60,956	(52,881)	8,075	
District Health Unit	100012	Garrison Diversion Conservancy District	0.177437%	157,571	799,801	-	16,226	973,598	-	1,505,969	30,345	120,923	1,657,237	139,763	(38,769)	100,994	
District Health Unit	100013	Upper Missouri Health Unit	0.131043%	116,371	590,679	-	190,239	897,289	-	1,112,207	22,411	88,844	1,223,462	103,219	76,633	179,852	
District Health Unit	100014	Kidder County District Health Unit	0.007502%	6,662	33,815	-	18,294	58,771	-	63,672	1,283	20,651	85,606	5,909	4,977	10,886	
District Health Unit	100015	Southwestern District Health Unit	0.113605%	100,884	512,077	-	119,206	732,167	-	964,204	19,428	425,691	1,409,323	89,485	(80,042)	9,443	
District Health Unit	100017	City-County Health District	0.064791%	57,536	292,047	-	150,203	499,786	-	549,903	11,080	111,807	672,790	51,033	18,912	69,945	
District Health Unit	100018	Sargent County District Health Unit	0.019211%	17,060	86,594	-	107,406	211,060	-	163,050	3,285	8,725	175,060	15,131	27,049	42,180	
District Health Unit	100019	Traill District Health Unit	0.016972%	15,071	76,502	-	45,590	137,163	-	144,047	2,902	37,271	184,220	13,367	536	13,903	
District Health Unit	100021	Cavalier County Health Dist	0.015651%	13,899	70,547	-	24,011	108,457	-	132,835	2,677	-	135,512	12,328	17,835	30,163	
District Health Unit	100022	Walsh County Health District	0.034346%	30,500	154,815	-	65,391	250,706	-	291,506	5,874	54,290	351,670	27,054	16,061	43,115	
District Health Unit	100023	Custer Health Unit	0.135923%	120,705	612,676	-	230,182	963,563	-	1,153,625	23,245	76,594	1,253,464	107,062	17,196	124,258	
Political Subdivision	100024	Southeast Water Users District	0.048716%	43,261	219,588	-	45,850	308,699	-	413,469	8,331	5,001	426,801	38,374	10,860	49,234	
District Health Unit	100025	Foster County Public Health	0.022689%	20,148	102,271	-	388,676	511,095	-	192,569	3,880	-	196,449	17,872	116,297	134,169	
City	200002	City Of Mcville	0.009898%	8,791	44,615	-	8,063	61,469	-	84,008	1,693	4,025	89,726	7,795	970	8,765	
City	200003	City Of Drayton	0.018405%	16,345	82,961	-	99,443	198,749	-	156,210	3,148						



# 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 Share of Contributions		Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions		Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	
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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense
City	200009	City of New Town	0.007908%	\$ 86,946	\$ 441,322	\$ -	\$ 248,002	\$ -	\$ 830,979	\$ 16,744	\$ 215,638	\$ 1,063,361	\$ 77,121	\$ (39,558)	\$ 37,563
City	200010	City of Cavalier	0.050436%	44,788	227,341	-	55,331	-	428,068	8,625	37,701	474,394	39,729	29,643	69,372
City	200011	City of Harvey	0.035234%	31,289	158,818	-	45,420	-	299,043	6,026	300,403	605,472	27,753	(91,399)	(63,646)
City	200012	City of Napoleon	0.008741%	7,762	39,400	-	-	-	74,188	1,495	102,754	178,437	6,886	(33,663)	(26,777)
City	200014	City of Grand Forks	1.608866%	1,428,733	7,251,996	-	601,531	9,282,260	13,654,996	275,143	2,123,608	16,053,747	1,267,262	(2,309,959)	(1,042,697)
City	200015	City of Killdeer	0.047956%	42,586	216,163	-	62,996	321,745	407,019	8,201	392,410	807,630	37,773	(155,349)	(117,576)
City	200016	City of Ellendale	0.027670%	24,572	124,723	-	23,599	172,894	234,845	4,732	40,956	280,533	21,796	(19,659)	2,137
City	200017	City of Wishek	0.014731%	13,081	66,400	-	-	79,481	125,027	2,519	132,572	260,118	11,604	(38,308)	(26,704)
City	200018	City of Granville	0.006432%	5,712	28,992	-	87,065	121,769	54,591	1,100	26,941	82,632	5,066	12,602	17,668
City	200019	City of Linton	0.023910%	21,233	107,775	-	9,513	138,521	202,932	4,089	-	207,021	18,832	7,281	26,113
City	200020	City of Finley	0.009700%	8,614	43,723	-	22,638	74,975	82,327	1,659	4,005	87,991	7,641	9,015	16,656
City	200021	City of Wilton	0.012379%	10,993	55,799	-	11,850	78,642	105,065	2,117	10,733	117,915	9,750	(4,331)	5,419
City	200022	City of Ray	0.019862%	17,638	89,528	-	14,624	121,790	168,576	3,397	3,356	175,329	15,646	11,590	27,236
City	200025	City of Medora	0.025400%	22,557	114,194	-	100,194	237,242	215,578	4,344	99,053	318,975	20,005	8,001	28,006
City	200026	City of Velva	0.015017%	13,335	67,689	-	1,896	82,920	127,454	2,568	41,666	171,688	11,828	(4,572)	7,256
City	200028	City of Thompson	0.011843%	10,517	53,383	-	3,954	67,854	100,516	2,025	18,844	121,385	9,328	(3,206)	6,092
City	200029	City of Williston	0.885766%	786,594	3,992,608	-	268,514	5,047,716	7,517,799	151,481	3,997,645	11,666,925	697,695	(1,062,402)	(364,707)
City	200030	City of Bowman	0.051654%	45,872	232,831	-	17,799	296,502	438,405	8,834	50,883	504,322	40,687	(33,880)	6,299
City	200031	City of Tioga	0.097061%	86,194	437,504	-	63,734	587,432	823,790	16,599	38,149	878,538	76,453	6,838	83,291
City	200033	City of Rhame	0.005056%	4,491	22,790	-	18,650	45,931	42,912	865	63,002	3,981	3,981	(962)	3,019
City	200035	City of Fargo	3.531069%	3,135,720	15,916,365	-	3,043,517	22,095,602	29,969,390	603,872	1,179,301	31,752,563	2,781,331	1,072,315	3,853,646
City	200036	City of Jamestown	0.483763%	429,600	2,180,571	-	127,075	2,737,246	4,105,862	82,732	226,192	4,414,786	381,047	(20,247)	360,800
City	200037	City of Beach	0.026778%	23,780	120,702	-	68,564	213,046	227,274	4,579	24,514	256,367	21,092	16,453	37,545
City	200038	City of Glenburn	0.004868%	4,322	21,943	-	44,669	70,934	41,316	833	35,313	77,462	3,835	82	3,917
City	200040	City of Kulm	0.006981%	6,199	31,467	-	1,176	38,842	59,250	1,194	11,221	71,665	5,500	(2,952)	2,548
City	200041	City of Harwood	0.012948%	11,498	58,363	-	50,986	120,847	109,894	2,214	33,461	145,569	10,198	876	11,074
City	200043	City of Dickinson	0.530587%	471,180	2,391,632	-	1,085,981	3,948,793	4,503,273	90,739	-	4,594,012	417,930	964,677	1,382,607
City	200045	City of Mapleton	0.013459%	11,952	60,667	-	47,884	120,503	114,231	2,302	70,563	187,096	10,602	(642)	9,960
City	200046	City of Wahpeton	0.148172%	131,583	667,888	-	105,588	905,059	1,257,586	25,340	1,523,411	2,806,337	116,711	(409,966)	(293,255)
City	200047	City of Bottineau	0.041002%	36,412	184,817	-	13,268	234,497	347,998	7,012	120,414	475,424	32,295	(28,106)	4,189
City	200049	City of Elgin	0.005698%	5,061	25,484	-	2,384	33,129	48,361	974	8,794	58,129	4,486	(3,649)	837
City	200050	City of Rugby	0.052674%	46,776	237,429	-	120,780	404,985	447,062	9,008	108,539	564,609	41,489	(447,062)	1,837
City	200051	City of New Salem	0.011311%	9,886	50,173	-	27,514	87,573	94,473	1,904	36,096	132,473	8,769	(5,545)	3,224
City	200052	City of Walhalla	0.017327%	15,388	78,102	-	33,420	126,910	147,060	2,963	187,245	337,268	13,647	(38,783)	(25,136)
City	200053	City of Gwinner	0.014174%	12,587	63,890	-	2,282	78,759	120,300	2,424	12,994	135,718	11,164	(3,944)	7,220
City	200054	City of Kenmare	0.014004%	12,437	63,123	-	27,411	102,971	118,857	2,395	98,860	220,112	11,031	(32,566)	(21,535)
City	200055	City of Watford City	0.265130%	236,333	1,199,586	-	494,833	1,930,752	2,258,736	45,513	104,969	2,409,218	209,625	(160,442)	49,183
City	200057	City of Cooperstown	0.014274%	12,675	64,340	-	72,063	149,078	121,148	2,441	67,431	193,020	11,244	(6,353)	4,881
City	200058	City of New England	0.008414%	7,472	37,926	-	182	45,580	71,412	1,439	14,447	87,298	6,628	(8,476)	1,752
City	200059	City of Carrington	0.059876%	53,172	269,892	-	74,825	397,889	508,188	10,240	39,107	557,535	47,163	29,302	76,465
City	200060	City of Mott	0.010128%	8,995	45,652	-	53,288	107,935	85,960	1,732	44,533	132,225	7,978	(3,679)	4,299
City	200061	City of Larimore	0.016524%	14,674	74,482	-	55,874	145,030	140,245	2,826	36,969	180,040	13,015	4,346	17,361
City	200062	City of Sherwood	0.003101%	2,753	13,978	-	22,587	39,318	26,319	530	9,993	36,842	2,443	(583)	1,860
City	200063	City of Lamoure	0.017134%	15,216	77,232	-	26,009	118,457	145,422	2,930	11,124	159,476	13,495	23,136	36,631
City	200064	City of Michigan	0.004826%	4,286	21,753	-	732	26,771	40,960	825	9,243	51,028	3,800	(4,099)	(299)
City	200065	City of Park River	0.028914%	25,677	130,330	-	-	156,007	245,403	4,945	164,508	414,856	22,776	(66,157)	(43,381)
City	200066	City of Sawyer	0.005400%	4,794	24,341	-	76,271	105,406	45,832	923	-	46,755	4,255	29,372	33,712
City	200067	City of Hatton	0.004285%	3,804	19,315	-	9,256	32,375	36,368	733	10,798	47,899	3,377	(11,031)	(7,654)
City	200069	City of Northwood	0.025067%	22,260	112,990	-	12,499	147,749	212,752	4,287	16,439	233,478	19,745	8,370	28,115
City	200070	City of Powers Lake	0.003510%	3,118	15,821	-	219	19,158	29,791	600	2,351	32,742	2,763	(1,500)	1,263
City	200072	City of Towner	0.010072%	8,945	45,400	-	6,008	60,353	85,485	1,722	767	87,974	7,932	2,646	10,496
City	200073	City of Pembina	0.008088%	7,182	36,457	-	94,209	137,848	68,646	1,383	53,709	123,738	6,371	7,761	14,132
City	200075	City of Underwood	0.008822%	7,835	39,765	-	75,214	122,814	74,875	1,509	45,109	121,493	6,948	4,168	11,116
City	200076	City of New Leipzig	0.005233%	4,647	23,588	-	98,084	126,319	44,414	895	9,481	54,790	4,122	15,987	20,109
City	200077	City of Stanley	0.075327%	66,894	339,538	-	165,490	571,922	639,326	12,882	99,415	751,623	59,333	(11,189)	48,144
City	200080	City of Crosby	0.015376%	13,654	69,308	-	14,973	97,935	130,501	2,630	32,220	165,351	12,112	1,047	13,159
City	200083	City of Grafton	0.106881%	94,915	481,768	-	38,078	614,761	907,136	18,278	377,844	1,303,258	84,186	(188,787)	(104,601)
City	200084	City of Emerado	0.004407%	3,914	19,865	-	13,739	37,518	37,404	754	82,826	120,984	3,472	(19,951)	(16,479)
City	200085	City of Lincoln	0.022835%	20,278	102,929	-	48,847	172,054	193,808	3,905	61,598	259,311	17,988	(74,341)	(56,353)
City	200086	City of Minto	0.008018%	7,121	36,141	-	9,215	52,477	68,052	1,371	7,397	76,820	6,315	2,011	8,326
City	200087	City of Ashley	0.011309%	10,042	50,976	-	56,258	117,276	95,983	1,934	35,293	133,210	8,909	1,379	10,288
City	200088	City of Neche	0.000000%	-	-	-	-	-	-	-	24,951	24,951	-	(16,303)	(16,303)
City	200089	City of Surrey	0.016126%	14,321	72,688	-	80,628	167,637	136,867	2,758	85,015	224,640	12,702	(22,452)	(9,750)
City	200090	City of Hankinson	0.022674%	20,136	102,204	-	83,540	205,880	192,442	3,878	37,211	233,531	17,859	11,202	29,061

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	Changes in Proportion and Differences between Employer Contributions and Share 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	Changes in Proportion and Differences between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Resources	Total Employer Expense
City	200091	City Of New Rockford	0.017710%	\$ 15,728	\$ 79,828	\$ 1,022	\$ -	\$ 96,578	\$ -	\$ 150,311	\$ 3,029	\$ 10,457	\$ 163,797	\$ 13,949	\$ (10,795)	\$ 3,154
City	200092	City of Minot	1.052439%	934,605	4,743,890	-	5,038,868	10,717,363	-	8,932,410	179,985	-	9,112,395	828,978	3,132,112	3,961,090
City	200094	City Of West Fargo	1.041260%	924,678	4,693,500	-	2,047,715	7,665,893	-	8,837,530	178,073	114,396	9,129,999	820,173	1,158,517	1,978,690
City	200096	City Of Valley City	0.067231%	59,704	303,045	-	612,351	975,100	-	570,612	11,498	-	582,110	52,956	289,192	342,148
City	200097	City Of Devils Lake	0.146063%	129,709	658,382	-	239,174	1,027,265	-	1,239,687	24,979	77,775	1,342,441	115,050	114,655	229,705
City	200098	City Of Oakes	0.040991%	36,402	184,768	-	101,126	322,296	-	347,905	7,010	186,380	541,295	32,288	(58,255)	(26,337)
City	200100	City Of Mohall	0.009451%	8,392	42,601	-	82	51,075	-	80,214	1,616	85,271	167,101	7,444	(35,112)	(27,668)
City	200101	City Of Lidgerwood	0.005952%	5,285	26,829	-	2,800	34,914	-	50,517	1,018	25,081	76,616	4,690	(6,231)	(1,541)
City	200102	City Of Mcclusky	0.002613%	2,320	11,778	-	18,464	32,562	-	22,177	447	10,534	33,158	2,059	(1,401)	658
City	200103	City Of Burlington	0.015931%	14,147	71,909	-	7,998	93,954	-	135,212	2,724	9,764	147,700	12,548	1,058	13,606
City	200104	City Of Lisbon	0.022806%	20,252	102,799	-	31,151	154,202	-	193,562	3,900	316,451	513,913	17,963	(100,994)	(83,031)
City	200110	City Of Holiday	0.015998%	14,207	72,111	-	59,729	146,047	-	135,780	2,736	-	138,516	12,601	22,244	34,945
City	200111	City Of Maddock	0.013511%	11,998	60,901	-	25,708	98,607	-	114,672	2,311	9,717	126,700	10,643	15,230	25,873
City	200112	City Of Riverdale	0.010150%	9,015	45,751	-	167,153	221,919	-	86,147	1,736	-	87,883	7,994	50,015	58,009
City	200114	City Of Regent	0.005379%	4,776	24,246	-	8,556	37,578	-	45,653	920	-	46,573	4,237	5,880	10,117
City	200115	City Of Lakota	0.019830%	17,609	89,384	-	32,870	139,863	-	168,304	3,391	73,610	245,305	15,620	(95)	14,685
City	200117	City Of Alexander	0.015125%	13,432	68,176	-	16,137	97,745	-	128,371	2,587	2,157	133,115	11,914	7,298	19,212
City	200118	City Of Berthold	0.007186%	6,381	32,391	-	97,961	136,733	-	60,990	1,229	26,340	88,559	5,661	22,046	27,707
City	200119	City Of Carson	0.004823%	4,283	21,740	-	20,387	46,410	-	40,934	825	71,556	113,315	3,797	(13,228)	(9,431)
City	200120	City Of Dodge	0.007559%	6,713	34,072	-	12,162	52,947	-	64,156	1,293	6,886	72,335	5,956	12,812	18,768
City	200123	City Of Greora	0.007742%	6,875	34,897	-	5,057	46,829	-	65,709	1,324	30,759	97,792	6,098	(9,835)	(3,737)
City	200124	City Of Kindred	0.015711%	13,952	70,818	-	30,367	115,137	-	133,345	2,687	271	136,303	12,375	43,337	55,712
City	200125	City Of Richardton	0.007602%	6,752	34,266	-	50,792	91,810	-	64,521	1,300	34,283	100,104	5,986	19,263	25,249
City	200128	City Of Rolette	0.006227%	5,530	28,068	-	73,963	107,561	-	52,851	1,065	740	54,656	4,905	29,913	34,818
City	200129	City Of Leeds	0.010517%	9,339	47,406	-	173,479	230,224	-	89,261	1,799	-	91,060	8,284	51,907	60,191
County	300001	Adams County	0.049000%	43,515	220,868	-	160	264,543	-	415,880	8,380	42,369	466,629	38,595	(102,406)	(63,811)
County	300002	Barnes County	0.218872%	194,367	986,570	-	256,437	1,437,374	-	1,857,642	37,431	320,067	2,215,140	172,401	(233,263)	(60,862)
County	300003	Benson County	0.111866%	99,341	504,238	-	77,780	681,359	-	949,445	19,131	82,416	1,050,992	88,115	(137,443)	(49,328)
County	300004	Billings County	0.429832%	381,707	1,937,476	-	112,681	2,431,864	-	3,648,131	73,508	1,006,176	4,727,815	338,568	121,701	460,269
County	300005	Bottineau County	0.209372%	185,930	943,749	-	182,619	1,312,298	-	1,777,012	35,806	1,974,135	3,787,133	164,917	(542,647)	(377,730)
County	300006	Bowman County	0.085832%	76,223	386,889	-	438	463,550	-	728,486	14,679	222,920	966,085	67,609	(193,563)	(125,954)
County	300007	Burke County	0.137366%	121,986	619,180	-	11,548	752,714	-	1,165,872	23,492	95,909	1,285,273	108,200	(58,114)	50,086
County	300008	Burleigh County	1.072546%	952,460	4,834,523	-	730,649	6,517,632	-	9,103,065	188,423	9,253,178	18,539,666	844,817	(2,680,779)	(1,835,962)
County	300009	Cass County	1.504830%	1,336,344	6,783,052	-	512,486	8,631,882	-	12,772,007	257,351	475,500	13,504,858	1,185,316	(350,568)	834,748
County	300010	Cavaler County	0.249412%	221,487	1,124,230	-	3,355	1,349,072	-	2,116,845	42,654	792,399	2,951,898	196,454	(27,230)	169,224
County	300011	Dickey County	0.112938%	100,292	509,070	-	34,655	644,017	-	958,543	19,314	341,138	1,318,995	88,959	(190,707)	(101,748)
County	300012	Divide County	0.173653%	154,210	782,744	-	64,871	1,001,825	-	1,473,852	29,698	403,017	1,906,567	136,781	(202,762)	(65,981)
County	300013	Dunn County	0.376449%	334,301	1,696,851	-	9,254	2,040,406	-	3,195,051	64,379	151,239	3,410,669	296,520	(80,549)	215,971
County	300014	Eddy County	0.072502%	64,384	326,804	-	26,833	418,021	-	615,349	12,399	100,609	728,357	57,109	(28,664)	28,445
County	300015	Emmons County	0.218060%	193,645	982,910	-	180,741	1,357,296	-	1,850,750	37,292	192,080	2,080,122	171,760	165,508	337,268
County	300016	Foster County	0.066362%	58,932	299,128	-	82,426	404,486	-	563,237	11,349	354,901	929,487	52,273	(99,716)	(47,443)
County	300017	Golden Valley County	0.066368%	58,937	299,155	-	175,371	533,463	-	750,251	11,350	506,254	1,080,892	52,276	113,084	165,360
County	300018	Grand Forks County	1.000507%	888,487	4,509,806	-	452,826	5,851,119	-	8,491,645	171,103	6,315,475	14,978,223	788,072	(2,012,629)	(1,224,557)
County	300019	Grant County	0.089926%	79,858	405,343	-	115,926	601,127	-	763,233	15,379	88,828	867,440	70,832	(14,923)	55,909
County	300020	Griggs County	0.046695%	41,466	210,479	-	67,355	319,300	-	396,316	7,986	122,463	526,765	36,780	(45,537)	(8,757)
County	300021	Hettinger County	0.061304%	54,441	276,329	-	21,449	352,219	-	520,308	10,484	575,753	1,106,545	48,288	(221,563)	(173,275)
County	300023	Lamoure County	0.147344%	130,847	664,156	-	40,387	835,390	-	1,250,559	25,198	371,717	1,647,474	116,059	(89,208)	26,851
County	300024	Logan County	0.042541%	37,778	191,754	-	23,962	253,494	-	361,060	7,275	158,455	526,790	33,508	(99,441)	(65,933)
County	300025	Mchery County	0.103719%	92,108	467,515	-	111,312	670,935	-	880,299	17,738	60,489	958,526	81,697	(76,447)	5,250
County	300026	Mcintosh County	0.062654%	55,639	282,414	-	-	338,053	-	531,766	10,715	203,944	746,425	49,352	(130,028)	(80,676)
County	300027	Mckenzie County	0.843409%	748,979	3,801,683	-	1,983,381	6,534,043	-	7,158,301	144,237	633,550	7,936,088	664,331	267,880	932,211
County	300028	Mclean County	0.382103%	339,322	1,722,337	-	711,284	2,772,943	-	3,243,039	65,346	318,358	3,626,743	300,973	23,204	324,177
County	300029	Mercer County	0.185009%	164,295	833,932	-	36,198	1,034,425	-	1,570,235	31,640	2,371,768	3,973,643	145,727	(777,256)	(631,529)
County	300030	Morton County	0.571155%	507,207	2,574,493	-	287,152	3,368,852	-	4,847,588	97,677	204,265	5,149,530	459,863	5,149,530	506,821
County	300031	Mountrail County	0.636093%	564,875	2,867,202	-	-	3,432,077	-	5,398,739	108,782	788,370	6,295,891	501,033	(138,200)	362,213
County	300032	Nelson County	0.177125%	157,292	798,395	-	510,284	1,465,971	-	1,503,320	30,291	91,715	1,625,326	139,517	114,115	253,632
County	300033	Oliver County	0.073108%	64,923	329,536	-	45,901	404,360	-	620,493	12,503	54,861	687,857	57,585	(21,644)	35,941
County	300034	Pembina County	0.167860%	149,066	756,632	-	229,887	1,135,585	-	1,424,685	28,707	1,184,257	2,637,649	132,219	(404,705)	(272,486)
County	300035	Pierce County	0.158065%	140,369	712,481	-	60,972	913,822	-	1,341,552	27,032	369,701	1,738,285	124,502	(190,046)	(65,544)
County	300036	Ramsay County	0.449180%	398,888	2,024,688	-	215,844	2,639,420	-	3,812,344	76,817					

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions			
															Total Employer Expense	Proportionate Share of Contributions	Total Employer Expense	
County	300041	Sargent County	0.083549%	\$ 74,195	\$ 376,599	\$ -	\$ 335,602	\$ 786,396	\$ -	\$ 709,109	\$ 14,288	\$ -	\$ 723,397	\$ 65,810	\$ 176,550	\$ 242,160		
County	300042	Sheridan County	0.042215%	37,488	190,285	-	31,336	358,293	-	358,293	7,219	332,790	698,302	33,252	(113,505)	(80,253)		
County	300044	Slope County	0.105919%	94,061	477,432	-	256,019	827,512	-	898,971	18,114	115,414	1,032,499	83,429	133,488	216,917		
County	300045	Stark County	0.344535%	305,959	1,552,998	-	229,487	2,088,444	-	2,924,186	58,921	300,772	3,283,879	271,381	(569,288)	(297,907)		
County	300046	Steele County	0.070128%	62,276	316,103	-	75,433	453,812	-	595,200	11,993	194,521	801,714	55,238	(83,037)	(27,799)		
County	300047	Stutsman County	0.517775%	459,805	2,333,881	-	494,574	3,288,260	-	4,394,534	88,548	2,649,403	7,132,485	407,837	(614,317)	(206,480)		
County	300048	Towner County	0.111878%	99,352	504,292	-	91,772	695,416	-	949,547	19,133	62,656	1,031,336	88,124	(7,403)	80,721		
County	300049	Trail County	0.276230%	245,303	1,245,112	-	431,484	1,921,899	-	2,344,458	47,240	1,084,827	3,476,525	217,578	(184,959)	32,619		
County	300050	Walsh County	0.196202%	174,235	884,384	-	255,280	1,313,899	-	1,665,233	33,554	418,862	2,117,649	154,544	(412,375)	(257,831)		
County	300051	Ward County	0.841831%	747,577	3,794,570	-	89,105	4,631,252	-	7,144,908	143,967	941,479	8,230,354	663,088	(574,728)	88,360		
County	300052	Wells County	0.156394%	138,884	704,949	-	9,733	853,566	-	1,327,369	26,746	184,971	1,539,086	123,186	(134,098)	(10,912)		
County	300053	Williams County	1.205925%	1,070,106	5,431,675	-	1,804,413	8,306,194	-	10,227,459	206,079	324,782	10,756,320	949,167	435,589	1,384,756		
School District	400002	McClusky Public Schools	0.022810%	20,255	102,817	-	112,582	235,654	-	193,596	3,901	3,076	200,523	17,967	32,143	50,110		
School District	400003	Lake Region Special Education Unit	0.051604%	45,826	232,606	-	146,679	423,111	-	437,981	6,825	18,836	465,642	40,649	34,659	75,308		
School District	400004	Lidgerwood Public School	0.044659%	39,658	203,601	-	223,528	463,487	-	379,036	7,637	73,050	459,713	35,177	35,727	70,904		
School District	400006	Halliday Public School	0.000000%	-	-	-	13,058	13,058	-	-	-	130,580	130,580	-	(56,933)	(56,933)		
School District	400007	Oliver-Mercer Special Education Unit	0.045173%	40,116	203,618	-	145,702	389,436	-	383,399	7,725	54,419	445,543	33,655	69,237	103,512		
School District	400008	Underwood School District #8	0.043382%	38,525	195,545	-	111,213	345,283	-	368,198	7,419	106,485	482,102	34,171	24,394	58,565		
School District	400010	New Town Public School District	0.210136%	186,608	947,192	-	340,913	1,474,713	-	1,783,496	35,937	165,106	1,984,539	165,520	119,519	285,039		
School District	400011	Bottineau Public School	0.117094%	103,984	527,804	-	7,546	639,334	-	993,817	20,025	151,357	1,165,199	92,231	(62,615)	29,616		
School District	400012	Peace Garden Special Services	0.024844%	22,663	111,985	-	75,194	209,242	-	210,860	4,249	490,900	195,969	19,569	(42,975)	(23,406)		
School District	400014	Beulah Public School #27	0.099979%	88,786	450,657	-	77,265	616,708	-	848,556	17,098	46,265	911,919	78,750	6,484	85,234		
School District	400016	St John School District #3	0.095090%	84,443	428,620	-	123,461	636,524	-	807,061	16,262	91,520	914,843	74,901	70,884	145,785		
School District	400017	Ellendale Public School District #40	0.036815%	32,692	165,944	-	39,927	238,563	-	312,461	6,296	87,273	406,300	29,001	(27,306)	1,695		
School District	400018	Rural Cass Special Education Unit	0.019951%	17,717	89,930	-	31,307	138,954	-	169,331	3,412	80,863	253,606	15,715	(15,519)	196		
School District	400019	Fargo Public Schools	2.392399%	1,214,538	10,783,787	-	1,242,889	14,151,214	-	20,305,109	409,140	443,333	21,157,582	1,884,430	217,792	2,102,222		
School District	400020	Surrey Schools	0.047385%	42,080	213,589	-	117,820	373,489	-	402,173	8,104	212,243	622,520	37,323	(39,285)	(1,972)		
School District	400021	Jamestown Public School District #1	0.290558%	258,026	1,309,696	-	440,572	2,008,294	-	2,466,065	49,690	502,783	3,018,538	228,864	(100,497)	128,367		
School District	400023	Warwick Public School	0.048667%	43,219	219,367	-	-	262,586	-	413,053	8,323	256,108	677,484	38,332	(96,158)	(57,826)		
School District	400024	Souris Valley Special Services	0.031103%	27,622	140,197	-	46,233	214,052	-	263,982	5,319	232,780	502,081	24,498	(31,476)	(6,978)		
School District	400025	Rugby Public School District #5	0.067478%	59,924	304,158	-	39,341	403,423	-	572,709	11,540	202,066	786,315	53,151	46,481	100,662		
School District	400026	Billings County School District	0.035243%	31,296	158,859	-	50,095	240,250	-	299,119	6,027	28,545	333,691	27,761	11,304	39,065		
School District	400027	Belcourt School District #7	0.495879%	440,359	2,235,185	-	220,494	2,896,038	-	4,208,695	84,804	486,382	4,779,881	390,592	(62,704)	327,888		
School District	400028	West Fargo Public School #6	1.888288%	1,676,870	8,511,496	-	2,679,782	12,868,148	-	16,026,546	322,929	841,626	17,191,101	1,487,356	422,379	1,909,735		
School District	400029	Minnet Public School District #1	1.534955%	1,363,097	6,918,841	-	-	8,281,938	-	13,027,688	262,503	1,789,195	15,079,386	1,209,044	(842,494)	366,550		
School District	400030	Bellevue Public School #13	0.034716%	30,830	156,403	-	192,993	380,306	-	294,647	5,937	147,324	447,988	27,345	6,517	33,862		
School District	400031	Minto Public School District #20	0.050200%	44,658	226,683	-	202,201	473,542	-	426,828	8,600	21,590	457,018	39,613	73,499	113,112		
School District	400033	Harvey Public School Dist #38	0.056800%	50,245	255,035	-	20,909	326,189	-	480,214	9,676	110,465	600,355	44,568	(38,102)	6,466		
School District	400034	Oakes Public Schools	0.051872%	46,064	233,814	-	121,664	401,542	-	440,255	8,871	85,131	524,257	40,858	1,597	42,455		
School District	400035	Larimore Public School District #44	0.047670%	42,333	214,873	-	6,056	263,262	-	404,592	8,152	46,685	459,429	37,549	(13,221)	24,328		
School District	400036	Hazen Public School District #3	0.063036%	55,978	284,136	-	71,468	411,582	-	535,008	10,780	14,962	560,750	49,652	22,552	72,204		
School District	400038	Park River Area School District	0.060037%	53,315	270,618	-	171,377	495,310	-	509,555	10,267	113,648	633,470	47,291	9,673	56,964		
School District	400039	Hillsboro Public School	0.044825%	39,805	202,050	-	31,648	273,503	-	380,445	7,666	83,304	471,415	35,309	(42,728)	(7,419)		
School District	400040	Lisbon Public School	0.067495%	59,938	304,235	-	7,345	371,518	-	572,853	11,543	220,236	804,632	53,163	(48,408)	4,755		
School District	400042	Northern Cass School District # 97	0.080963%	71,900	364,942	-	228,928	665,770	-	687,161	13,846	103,223	804,230	63,771	66,543	130,314		
School District	400043	Mandaree Public School #36	0.080044%	71,082	360,800	-	160,157	592,039	-	679,361	13,689	352,161	1,045,211	63,048	(65,602)	(2,554)		
School District	400044	Thompson Public School	0.050911%	45,212	229,482	-	220,008	494,702	-	432,099	8,707	72,319	513,125	40,100	81,455	121,555		
School District	400045	Northern Plains Special Ed Unit	0.012486%	11,088	56,281	-	2,852	70,221	-	105,973	2,135	20,843	128,951	9,836	(7,647)	2,189		
School District	400046	Bowman County School District #1	0.066134%	58,729	298,100	-	79,155	435,984	-	561,302	11,310	203,242	775,854	52,092	(36,507)	15,585		
School District	400047	Apple Creek Elementary School	0.014548%	12,920	65,575	-	172,826	251,321	-	123,474	2,488	3,121	129,083	11,459	67,829	87,279		
School District	400048	Burke Central School	0.012087%	10,735	54,482	-	20,279	85,496	-	102,587	2,067	47,077	151,731	9,519	(17,593)	(8,074)		
School District	400049	Washburn Public School	0.055862%	49,608	251,799	-	272,043	573,450	-	474,120	9,553	25,584	509,257	43,999	84,327	128,326		
School District	400050	Enderlin Area School District #24	0.044839%	39,818	202,113	-	39,262	281,193	-	380,564	7,668	82,969	471,201	35,320	(31,392)	3,928		
School District	400051	Midkota School	0.023081%	20,497	104,038	-	60,098	184,633	-	195,896	3,947	154,212	354,055	18,180	(24,808)	(6,628)		
School District	400052	Velva Public School	0.045541%	40,442	205,277	-	76,684	322,403	-	386,522	7,788	-	394,310	35,871	29,844	65,715		
School District	400053	Sheyenne Valley Special Education Unit	0.068694%	61,001	309,640	-	173,638	544,279	-	583,029	11,748	235,521	830,298	54,110	25,105	79,215		
School District	400054	Center Stanton Public School	0.019985%	17,747	90,083	-	7,765	115,595	-	169,620	3,418	36,137	209,175	15,743	(26,588)	(10,845)		
School District	400055	Rutledge County Special Education Unit	0.005690%	5,053	25,648	-	4,754	35,455	-	48,293	973	5,060	54,326	4,481	(680)	3,801		
School District	400056	New Rockford Sheyenne Public School	0.033994%	30,188	153,229	-	51,635	235,052	-	288,519	5,814	76,075	370,408	26,776	(21,559)	5,217		
School District	400057	James River Multi-district Special Education Unit	0.041610%	36,951	187,558	-	6,440	230,949	-	353,158	7,116	100,765	461,039	32,775	(2,376)	30,399		
School District	400058	Newburg United Public School	0.026338%	23,389	118,719	-	34,008	176,116	-	223,540	4,504	42,314	270,358	20,747	8,495	29,242		
School District	400059	Napoleon Public School District #2	0.029116%	25,856	131,241	-	53,794	210,891	-	247,117	4,979	50,223	302,319	22,935	15,498	38,433		
School District	400060	Yellowstone School District # 14	0.022206%	19,721	100,094	-	26,295	146,110	-	188,470	3,798	63,243	255,511	17,491	7,500	24,991		
School District	400061	Cavalier Public Schools	0.052545%	46,660	236,848	-	156,582	440,090	-	445,967	8,986	136,630	591,583	41,391	28,211	69,602		

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
School District	400062	Richland School District # 44	0.029166%	\$ 25,901	\$ 131,466	\$ -	\$ 51,321	\$ 208,688	\$ -	\$ 247,542	\$ 4,988	\$ 186,765	\$ 439,295	\$ 22,975	\$ (44,152)	\$ (21,177)
School District	400063	Fort Totten School District # 30	0.025603%	\$ 22,736	\$ 115,406	\$ -	\$ 1,746	\$ 139,888	\$ -	\$ 217,301	\$ 4,379	\$ 165,605	\$ 387,285	\$ 20,166	\$ (56,261)	\$ (36,095)
School District	400064	Bismarck Public Schools	2.527488%	\$ 2,244,502	\$ 11,392,703	\$ -	\$ 654,634	\$ 14,291,839	\$ -	\$ 21,451,655	\$ 432,242	\$ 2,476,206	\$ 24,360,103	\$ 1,990,837	\$ (256,874)	\$ 1,733,963
School District	400065	Solen Public School Dist #3	0.062416%	\$ 55,428	\$ 281,341	\$ -	\$ 168,051	\$ 504,820	\$ -	\$ 529,746	\$ 10,674	\$ 50,885	\$ 591,105	\$ 49,164	\$ (7,342)	\$ 96,506
School District	400068	Lakota Public School District # 66	0.030327%	\$ 26,931	\$ 136,700	\$ -	\$ 127,006	\$ 290,637	\$ -	\$ 257,396	\$ 5,186	\$ 65,000	\$ 327,582	\$ 23,888	\$ (21,264)	\$ 45,152
School District	400069	Stanley Community Public School District # 2	0.136343%	\$ 121,078	\$ 614,569	\$ -	\$ 114,524	\$ 850,171	\$ -	\$ 1,157,190	\$ 23,317	\$ 228,965	\$ 1,409,472	\$ 107,394	\$ (14,404)	\$ 92,990
School District	400070	Mandan Public School District #1	0.849131%	\$ 754,061	\$ 3,827,475	\$ -	\$ 939,467	\$ 5,521,003	\$ -	\$ 7,206,865	\$ 145,216	\$ 219,063	\$ 7,571,144	\$ 668,837	\$ 464,527	\$ 1,133,364
School District	400072	Killdeer Public School #16	0.104817%	\$ 93,081	\$ 472,465	\$ -	\$ 229,294	\$ 794,840	\$ -	\$ 889,618	\$ 17,925	\$ 52,000	\$ 959,543	\$ 82,562	\$ 62,276	\$ 144,838
School District	400073	Glenburn School District	0.031762%	\$ 28,206	\$ 143,168	\$ -	\$ 9,374	\$ 180,748	\$ -	\$ 269,575	\$ 5,432	\$ 43,767	\$ 318,774	\$ 25,017	\$ (38,061)	\$ (13,044)
School District	400074	New Public School #8	0.000000%	\$ -	\$ -	\$ -	\$ 46,439	\$ 46,439	\$ -	\$ -	\$ -	\$ 604,886	\$ 604,886	\$ -	\$ (321,087)	\$ (321,087)
School District	400075	Williston Public School #1	0.000000%	\$ -	\$ -	\$ -	\$ 1,980	\$ 1,980	\$ -	\$ -	\$ -	\$ 5,588,397	\$ 5,588,397	\$ -	\$ (3,279,946)	\$ (3,279,946)
School District	400076	Valley City Public School	0.096609%	\$ 85,792	\$ 435,467	\$ -	\$ 248,568	\$ 769,827	\$ -	\$ 819,954	\$ 16,522	\$ 139,975	\$ 976,451	\$ 76,098	\$ (7,154)	\$ 68,944
School District	400077	Dickinson Public Schools	0.741794%	\$ 658,740	\$ 3,343,651	\$ -	\$ 877,254	\$ 4,879,645	\$ -	\$ 6,295,859	\$ 126,859	\$ 69,109	\$ 6,491,827	\$ 584,293	\$ 214,528	\$ 798,821
School District	400078	Drayton Public School #19	0.032486%	\$ 28,849	\$ 146,431	\$ -	\$ 55,558	\$ 230,838	\$ -	\$ 275,720	\$ 5,556	\$ 221,370	\$ 502,646	\$ 25,590	\$ (21,777)	\$ 3,813
School District	400079	Mohall Lansford Sherwood School	0.044429%	\$ 39,454	\$ 200,265	\$ -	\$ 61,177	\$ 300,896	\$ -	\$ 377,084	\$ 7,598	\$ 42,332	\$ 427,014	\$ 34,994	\$ 29,334	\$ 64,328
School District	400080	Westhope Public School #17	0.027513%	\$ 24,433	\$ 124,015	\$ -	\$ 23,912	\$ 172,360	\$ -	\$ 233,512	\$ 4,705	\$ 62,819	\$ 301,036	\$ 21,671	\$ 5,277	\$ 26,948
School District	400081	Kindred Public School District #2	0.072976%	\$ 64,805	\$ 328,941	\$ -	\$ 215,291	\$ 609,037	\$ -	\$ 619,372	\$ 12,480	\$ 53,929	\$ 685,781	\$ 57,481	\$ 97,197	\$ 154,678
School District	400082	Grafton Public School District #3	0.116327%	\$ 103,303	\$ 524,346	\$ -	\$ 66,955	\$ 694,604	\$ -	\$ 987,307	\$ 19,894	\$ 165,216	\$ 1,172,417	\$ 91,627	\$ (70,643)	\$ 21,584
School District	400083	Wilton Public School District	0.034074%	\$ 30,260	\$ 153,589	\$ -	\$ 7,055	\$ 190,904	\$ -	\$ 208,198	\$ 5,827	\$ 73,074	\$ 348,099	\$ 26,840	\$ (16,434)	\$ 10,406
School District	400084	Sheyenne Valley Career And Tech Center	0.011293%	\$ 10,029	\$ 50,903	\$ -	\$ 46	\$ 60,978	\$ -	\$ 95,848	\$ 1,921	\$ 30,463	\$ 128,242	\$ 8,895	\$ (9,015)	\$ (120)
School District	400085	White Shield School Dist #5	0.093796%	\$ 83,296	\$ 422,787	\$ -	\$ 228,841	\$ 734,924	\$ -	\$ 796,079	\$ 16,041	\$ 319,923	\$ 1,132,043	\$ 73,880	\$ (39,931)	\$ 33,949
School District	400086	Tgu School District #60	0.165539%	\$ 147,004	\$ 746,170	\$ -	\$ 195,736	\$ 1,088,910	\$ -	\$ 1,404,986	\$ 28,310	\$ 238,572	\$ 1,671,868	\$ 130,393	\$ (29,717)	\$ 100,676
School District	400087	Turtle Lake Mercer School District #72	0.036390%	\$ 32,316	\$ 164,029	\$ -	\$ 73,976	\$ 270,321	\$ -	\$ 308,854	\$ 6,223	\$ 115,601	\$ 430,678	\$ 28,662	\$ (7,683)	\$ 20,979
School District	400088	Lamoure School District #8	0.040248%	\$ 35,742	\$ 181,419	\$ -	\$ 54,782	\$ 271,943	\$ -	\$ 341,599	\$ 6,883	\$ 97,496	\$ 445,978	\$ 31,703	\$ (23,152)	\$ 8,551
School District	400089	Divide County School Dist #1	0.076591%	\$ 68,016	\$ 345,235	\$ -	\$ 118,439	\$ 531,690	\$ -	\$ 650,054	\$ 13,098	\$ 36,981	\$ 700,133	\$ 60,328	\$ 24,593	\$ 84,921
School District	400090	Mott/Regent School Dist #1	0.038519%	\$ 34,207	\$ 173,625	\$ -	\$ 30,373	\$ 238,205	\$ -	\$ 326,924	\$ 6,587	\$ 48,337	\$ 381,848	\$ 30,341	\$ (17,072)	\$ 13,269
School District	400091	United Public School District # 7	0.082717%	\$ 73,455	\$ 372,849	\$ -	\$ 55,813	\$ 502,117	\$ -	\$ 702,047	\$ 14,146	\$ 299,714	\$ 1,015,907	\$ 65,155	\$ (66,891)	\$ (1,736)
School District	400092	Kulm Public School District #7	0.028222%	\$ 25,063	\$ 127,211	\$ -	\$ 109,849	\$ 262,123	\$ -	\$ 239,530	\$ 4,826	\$ 67,801	\$ 312,157	\$ 22,229	\$ (1,000)	\$ 21,229
School District	400093	Midway Public School District #128	0.029120%	\$ 25,860	\$ 131,259	\$ -	\$ 26,394	\$ 183,513	\$ -	\$ 247,151	\$ 4,980	\$ 131,182	\$ 383,313	\$ 22,937	\$ (83,057)	\$ (60,120)
School District	400094	Dunseith School District #1	0.160618%	\$ 142,634	\$ 723,989	\$ -	\$ 331,340	\$ 1,197,963	\$ -	\$ 1,363,220	\$ 27,468	\$ 479,149	\$ 1,869,837	\$ 126,515	\$ (5,555)	\$ 120,960
School District	400095	Carrington School District #49	0.054646%	\$ 48,527	\$ 246,318	\$ -	\$ 67,169	\$ 362,014	\$ -	\$ 463,799	\$ 9,345	\$ 129,045	\$ 602,189	\$ 43,043	\$ 5,184	\$ 48,227
School District	400096	Glen Ullin Public School #48	0.019942%	\$ 17,709	\$ 89,889	\$ -	\$ 23,159	\$ 130,757	\$ -	\$ 169,255	\$ 3,410	\$ 141,822	\$ 314,487	\$ 15,707	\$ (39,097)	\$ (23,390)
School District	400099	Manvel Public School	0.025434%	\$ 22,587	\$ 114,644	\$ -	\$ -	\$ 137,231	\$ -	\$ 215,867	\$ 4,350	\$ 96,226	\$ 316,443	\$ 20,033	\$ (27,502)	\$ (7,469)
School District	400100	Maple Valley School District	0.029692%	\$ 26,367	\$ 133,837	\$ -	\$ 122,425	\$ 282,629	\$ -	\$ 252,006	\$ 5,078	\$ 23,893	\$ 280,977	\$ 23,389	\$ 14,194	\$ 37,583
School District	400101	North Border School District # 100	0.057003%	\$ 50,621	\$ 256,942	\$ -	\$ 4,743	\$ 312,306	\$ -	\$ 483,804	\$ 9,748	\$ 159,651	\$ 653,203	\$ 44,899	\$ (48,564)	\$ (3,665)
School District	400102	Mckenzie City Public School #1	0.294006%	\$ 261,088	\$ 1,325,238	\$ -	\$ 102,731	\$ 1,689,057	\$ -	\$ 2,495,329	\$ 50,280	\$ 426,301	\$ 2,971,910	\$ 231,581	\$ 21,204	\$ 252,785
School District	400103	Devils Lake Public School	0.252278%	\$ 224,033	\$ 1,137,148	\$ -	\$ 11,846	\$ 1,373,027	\$ -	\$ 2,141,170	\$ 43,144	\$ 263,134	\$ 2,447,448	\$ 198,714	\$ (122,112)	\$ 76,602
School District	400104	Mt Pleasant School Dist #4	0.039945%	\$ 35,472	\$ 180,053	\$ -	\$ 5,932	\$ 221,457	\$ -	\$ 339,027	\$ 6,831	\$ 106,247	\$ 452,105	\$ 31,463	\$ (15,727)	\$ 15,736
School District	400105	Central Cass Public School District #7	0.128080%	\$ 113,740	\$ 577,323	\$ -	\$ 198,236	\$ 889,299	\$ -	\$ 1,087,059	\$ 21,904	\$ 175,598	\$ 1,284,561	\$ 100,886	\$ 56,544	\$ 157,430
School District	400106	Milnor Public School District #2	0.043227%	\$ 38,388	\$ 194,847	\$ -	\$ 94,444	\$ 327,679	\$ -	\$ 366,882	\$ 7,393	\$ 7,770	\$ 382,045	\$ 34,048	\$ 24,982	\$ 59,030
School District	400107	Mapleton Public School	0.030161%	\$ 26,785	\$ 135,951	\$ -	\$ 125,014	\$ 287,750	\$ -	\$ 255,987	\$ 5,158	\$ -	\$ 261,145	\$ 23,756	\$ 82,345	\$ 106,101
School District	400108	Unton Public School District #36	0.037657%	\$ 33,441	\$ 169,740	\$ -	\$ 65,533	\$ 268,714	\$ -	\$ 319,608	\$ 6,440	\$ 93,551	\$ 419,599	\$ 29,661	\$ (26,532)	\$ 3,129
School District	400109	Yoga Public School District #15	0.074609%	\$ 66,254	\$ 336,302	\$ -	\$ 50,932	\$ 453,488	\$ -	\$ 633,232	\$ 12,759	\$ 396,982	\$ 1,042,973	\$ 58,769	\$ (36,179)	\$ 22,590
School District	400114	Zealand Public Schools	0.006208%	\$ 5,513	\$ 27,983	\$ -	\$ 1,489	\$ 34,985	\$ -	\$ 52,689	\$ 1,062	\$ 32,405	\$ 86,156	\$ 4,889	\$ (13,530)	\$ (8,461)
School District	400117	Garrison Public School District #51	0.053107%	\$ 47,161	\$ 239,381	\$ -	\$ 126,637	\$ 413,179	\$ -	\$ 450,737	\$ 9,082	\$ 188,733	\$ 648,552	\$ 41,830	\$ (31,348)	\$ 10,482
School District	400118	Kennmare Public School District #28	0.043056%	\$ 38,235	\$ 194,076	\$ -	\$ 97,344	\$ 329,655	\$ -	\$ 365,431	\$ 7,363	\$ 123,327	\$ 496,121	\$ 33,915	\$ 589	\$ 34,504
School District	400119	Lewis & Clark Public Schools	0.072000%	\$ 63,940	\$ 324,541	\$ -	\$ 162,651	\$ 551,132	\$ -	\$ 611,089	\$ 12,313	\$ 202,774	\$ 826,176	\$ 56,712	\$ 38,804	\$ 95,516
School District	400120	Sw Special Education Unit	0.007155%	\$ 6,355	\$ 32,251	\$ -	\$ 17,652	\$ 56,258	\$ -	\$ 60,727	\$ 1,224	\$ 27,206	\$ 89,157	\$ 5,634	\$ (3,028)	\$ 2,606
School District	400121	North Valley Career & Technology Center	0.019880%	\$ 17,654	\$ 89,610	\$ -	\$ 30,204	\$ 137,468	\$ -	\$ 168,728	\$ 3,400	\$ 1,011	\$ 173,139	\$ 15,658	\$ 9,681	\$ 25,339
School District	400122	Dakota Prairie Public School	0.050414%	\$ 44,770	\$ 227,242	\$ -	\$ -	\$ 272,012	\$ -	\$ 427,881	\$ 8,622	\$ 156,777	\$ 593,280	\$ 39,709	\$ (69,453)	\$ (29,744)
School District	400123	Beach Public School District #3	0.063579%	\$ 56,460	\$ 286,584	\$ -	\$ 30,818	\$ 373,862	\$ -	\$ 539,617	\$ 10,873	\$ 113,708	\$ 664,198	\$ 50,079	\$ (40,500)	\$ 9,579
School District	400124	Rolette Public School	0.020950%	\$ 18,604	\$ 94,433	\$ -	\$ 51,372	\$ 164,409	\$ -	\$ 177,810	\$ 3,583	\$ 85,746	\$ 267,139	\$ 16,503	\$ (29,724)	\$ (13,221)
School District	400125	Drake Public School District	0.019487%	\$ 17,306	\$ 87,838	\$ -	\$ 8,592	\$ 113,736	\$ -	\$ 165,393	\$ 3,333	\$ 28,848	\$ 197,574	\$ 15,348	\$ (24,202)	\$ (9,072)
School District	400128	Sweet Briar School District # 17	0.001242%	\$ 1,103	\$ 5,598	\$ -	\$ 16,858	\$ 23,559	\$ -	\$ 10,541	\$ 212	\$ -	\$ 10,753	\$ 977	\$ 6,093	\$ 7,070
School District	400137	New Salem Almont School District #49	0.056632%	\$ 50,291	\$ 255,270	\$ -	\$ 87,149	\$ 392,710	\$ -	\$ 480,655	\$ 9,685	\$ 11,060	\$ 501,400	\$ 44,609	\$ 13,289	\$ 57,898
School District	400138	Max Public School	0.027741%	\$ 24,635	\$ 125,043	\$ -	\$ 18,679	\$ 168,357	\$ -	\$ 235,447	\$ 4,744	\$ 107,518	\$ 347,709	\$ 21,851	\$ (22,860)	\$ (955)
School District	400139	East Central Special Education Unit	0.049025%	\$ 43,536	\$ 220,981	\$ -	\$ 60,507	\$ 325,024	\$ -	\$ 416,092	\$ 8,384	\$ 25,425	\$ 449,901	\$ 38,616	\$ 15,403	\$ 54,019
School District	400140	North Sargent School District #3	0.032408%	\$ 28,779	\$ 146,080	\$ -	\$ 2,090	\$ 176,949	\$ -	\$ 275,058	\$ 5,542	\$ 45,453	\$ 326,053	\$ 25,527	\$ (19,929)	\$ 5,598
School District	400141	Wahpeton Public School District 37	0.157475%	\$ 139,844	\$ 709,822	\$ -	\$ 195,170	\$ 1,044,836	\$ -	\$ 1,336,544	\$ 26,931	\$ -	\$ 1,363,475	\$ 124,037	\$ 106,106	\$ 230,143
School District	400142	Medina Public School District #3	0.036022%	\$ 31,989	\$ 162,370	\$ -	\$ 103,797	\$ 298,156	\$ -	\$ 305,731	\$ 6,160	\$ 50,578	\$ 362,469	\$ 28,373	\$ 45,600	\$ 73,973
School District	400143	Pingree-Buchanan School District	0.018106%	\$ 16,079	\$ 81,613	\$ -	\$ 11,034	\$ 108,726	\$ -	\$ 153,672	\$ 3,096	\$ 21,182	\$ 177,950	\$ 14,262	\$ (4,975)	\$ 9,287
School District	400144	West River Student Services	0.020277%													

# Schedule of Pension Amounts by Employer\*

## Main System (Concluded)

Employer Type	Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
			Proportionate Share	Differences between Expected and Actual Experience	Change of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Proportionate Share	Changes in Proportion and Differences	Change of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Proportionate Share of Plan Pension Expense	Changes in Proportion and Differences	Change of Assumptions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
School District	400148	Wilmar Multidistrict Special Education Unit	0.000334%	\$ 89,092	\$ 452,212	\$ -	\$ 154,346	\$ 270,242	\$ 851,484	\$ 17,157	\$ 270,242	\$ 1,148,903	\$ 70,022	\$ 50,147	\$ 134,169
School District	400149	Great Northwest Education Cooperative	0.000484%	9,310	47,257	-	30,129	458,096	88,801	1,793	588,624	659,398	8,208	(50,885)	(27,477)
School District	400150	Hebbron Public School District #14	0.000895%	17,687	89,637	-	46,904	154,548	168,856	3,402	415,900	233,798	15,672	8,407	24,079
School District	400151	South Prairie School District #10	0.072575%	66,831	339,222	-	140,382	545,435	639,732	12,870	20,611	672,213	59,279	40,063	100,340
School District	400152	South East Education Cooperative	0.028221%	144,399	380,643	-	408,584	1,105,044	1,093,140	22,031	143,730	1,293,134	101,468	240,951	351,399
School District	400153	South Pearl Public School District #9	0.001799%	35,274	179,634	-	70,949	285,617	332,199	6,793	426,614	32,268	186	35,472	31,472
School District	400154	Surgener Central Public School District #6	0.024845%	21,637	109,821	-	30,702	162,369	206,786	4,367	22,006	232,959	19,191	12,218	31,409
School District	400155	Wainwright Public School	0.004074%	12,497	63,439	-	25,881	103,137	128,451	2,407	33,652	157,310	11,087	46,925	28,012
School District	400156	South Central Public Special Education Unit	0.005976%	13,850	70,504	-	46,062	130,236	132,377	2,667	-	135,044	12,284	46,445	58,729
School District	400157	Pembina Special Education Cooperative	0.000995%	6,213	31,335	-	7,299	43,045	59,377	1,396	5,887	66,440	5,512	17,059	22,571
School District	400158	Central Regional Education Association	0.070861%	70,321	359,976	-	305,884	781,480	677,808	13,658	31,844	720,230	63,504	247,657	316,561
School District	400159	Oban Public School #16	0.015526%	17,340	88,014	-	159,932	264,706	165,724	3,396	13,253	284,425	15,880	65,669	81,040
School District	400160	Flora/Now Landing Public School	0.024334%	21,786	110,388	-	215,376	347,750	208,228	4,199	212,424	19,326	106,997	126,323	33,023
School District	400161	William Basin School District #7	0.002593%	783,795	3,913,951	-	6,032,309	20,406,565	7,490,284	150,536	7,641,720	690,189	3,634,268	4,349,493	1,015,225
School District	400162	Morton Sioux Special Education Unit	0.005967%	1,747	8,866	-	4,950	60,263	16,095	366	-	17,031	1,549	15,804	17,493
School District	400163	Madison Public School	0.002930%	55,883	283,658	-	474,316	833,837	534,108	10,762	154,206	699,076	49,570	246,583	296,153
School District	400164	Brookfield Public School District #14	0.021026%	11,600	58,883	-	232,348	398,750	110,879	2,234	113,004	10,790	64,565	70,795	7,919
Political Subdivision	500002	Cass County Water Resource District	0.001871%	12,818	62,524	-	2,771	77,613	117,728	2,372	97,883	217,983	10,926	(88,549)	(27,623)
Political Subdivision	500003	Walsh County Water Resource District	0.005627%	5,019	25,477	-	45,444	75,940	47,970	967	13,099	62,036	4,452	6,318	10,770
Political Subdivision	500005	Ransom County Soil Conservation District	0.003576%	1,177	16,256	-	14,756	34,056	61,2	31,936	20,531	1,813	(15,746)	1,813	(10,945)
Political Subdivision	500006	James River Soil Conservation District	0.005196%	4,615	23,421	-	37,570	85,606	44,100	889	52,896	97,865	4,093	573	4,666
Political Subdivision	500007	Burlingame County Soil Conservation District	0.023480%	20,850	105,837	-	25,411	150,298	199,283	4,015	20,298	18,496	15,478	33,974	18,496
Political Subdivision	500008	Truitt County Water Resource District	0.004382%	1,893	10,764	-	11,209	44,858	92,200	750	16,679	64,623	1,643	10,949	904
Political Subdivision	500009	Grafton Park District	0.013790%	14,029	71,205	-	55,740	149,974	134,075	2,702	58,889	195,666	12,442	(8,184)	10,628
Political Subdivision	500010	Cass County Soil Conservation District	0.000609%	18,338	93,080	-	11,994	123,412	175,264	3,531	1,285	180,080	16,266	5,475	21,741
Political Subdivision	500011	Lake Wadsworth Recreation Services District	0.001490%	12,820	65,380	-	87,620	82,236	123,482	2,488	123,482	11,406	63,440	8,625	8,625
Political Subdivision	500016	Greene Ramsey Water District	0.030484%	27,071	137,407	-	57,627	222,205	258,228	5,213	102,833	366,774	24,012	(20,178)	3,834
Political Subdivision	500017	Carmage Regional Library	0.000373%	4,770	24,219	-	1,119	30,108	45,602	939	94,991	61,512	4,233	(13,337)	(17,104)
Political Subdivision	500018	Granger County Public Library	0.000373%	2,235	12,864	-	24,235	24,235	48,806	8,298	23,307	3,248	6,819	261	261
Political Subdivision	500019	N & B Water Supply Commence Authority	0.048959%	44,099	223,839	-	421,473	290,507	8,493	24,512	454,478	38,116	9,270	48,386	18,116
Political Subdivision	500022	Consolidated Waste Ltd	0.011247%	12,043	63,664	-	15,536	91,743	119,875	2,415	15,462	137,752	13,124	2,499	13,619
Political Subdivision	500023	Walsh County Housing Authority	0.000028%	2,182	11,499	-	2,182	20,882	40,248	892	20,486	1,837	261	261	261
Political Subdivision	500024	Williams County Soil Conservation District	0.023439%	20,874	106,463	-	83,348	210,785	200,443	4,039	204,502	18,604	40,793	64,147	31,347
Political Subdivision	500025	Keosauqua City Park Board	0.004334%	3,847	19,536	-	40,773	64,056	36,784	741	143,266	181,291	1,915	(20,091)	(22,776)
Political Subdivision	500027	Sioux County Council on Aging/Elter Care	0.000000%	9,003	299,489	-	514,199	893,619	563,936	11,863	109,919	215,561	12,339	321,896	121,896
Political Subdivision	500028	Willing Housing Authority	0.027955%	24,826	126,008	-	48,781	199,615	237,264	4,781	26,456	248,501	22,019	1,651	25,470
Political Subdivision	500030	Sioux Falls Five Department	0.000000%	-	-	-	30,044	38,044	-	-	297,200	297,200	-	(78,180)	(78,180)
Political Subdivision	500031	Central Plains Water District	0.000000%	23,730	120,465	-	-	-	226,790	-	4,570	36,498	30,086	40,134	30,086
Political Subdivision	500033	Ransom County Soil Conservation District	0.000000%	8,884	45,089	-	15,011	88,986	84,899	1,711	1,880	88,490	7,879	18,956	26,835
Political Subdivision	500038	Jameson Regional Airport	0.022442%	19,939	101,162	-	27,330	148,422	190,481	3,838	1,211	195,530	17,979	12,779	30,458
Political Subdivision	500046	Fargo Park District	0.000000%	409,510	2,132,189	-	1,795,000	4,506,923	4,391,724	88,612	4,409,212	407,978	722,695	1,180,274	460,679
Political Subdivision	500048	Dunsmuir Community Nursing Home	0.034393%	92,658	470,310	-	53,973	1,096,941	885,161	27,844	166,309	1,069,514	82,184	87,871	169,835
Political Subdivision	500047	Miner County Soil Conservation District	0.000325%	7,303	37,325	-	15,280	60,108	70,657	1,428	34,721	105,653	4,558	(25,813)	(20,007)
Political Subdivision	500049	West Fargo Park District	0.130314%	115,724	587,393	-	80,302	783,429	1,106,019	22,280	68,335	1,196,630	102,643	43,087	145,730
Political Subdivision	500053	Suburban County Housing Authority	0.034233%	30,398	154,297	-	148,048	316,979	290,530	5,804	67,913	364,297	26,963	67,369	94,332
Political Subdivision	500054	Grand Forks County Water Resource District	0.000980%	8,139	42,281	-	13,023	74,623	79,611	1,651	4,481	65,599	7,288	23,442	30,820
Political Subdivision	500055	Southwest Region Career & Technology Center	0.021335%	10,954	55,600	-	30,653	97,207	104,691	2,189	1,465	108,205	9,714	6,334	16,248
Political Subdivision	500056	Cass County Job Development Authority	0.006207%	5,513	27,978	-	28,165	62,656	52,681	1,072	1,918	55,661	4,890	7,882	12,772
Political Subdivision	500057	Ransom County Soil Conservation District	0.000000%	-	-	-	476	34,264	-	-	5,892	5,892	-	(10,683)	(10,683)
Political Subdivision	500058	Lake Basin Joint Water Resource Board	0.000000%	-	-	-	3,008	3,008	-	-	-	-	-	4,290	4,290
Political Subdivision	500061	Ward County Water Resource District	0.002370%	2,283	11,384	-	2,003	10,870	71,812	440	13,235	17,487	2,025	(4,155)	(1,130)
Political Subdivision	500062	North Plains Authority	0.000000%	198,154	959,439	-	305,839	1,490,323	1,715,314	37,378	317,814	2,600,897	173,983	(181,763)	(17,763)
Political Subdivision	500068	Burlingame County Council On Aging	0.003778%	72,621	368,616	-	74,481	553,718	694,078	11,985	69,606	777,669	64,416	50,446	114,862
Political Subdivision	500072	Wardlaw City Park District	0.024769%	112,576	574,414	-	375,632	1,059,622	1,075,932	21,680	-	1,077,612	99,833	244,448	341,302
Political Subdivision	500081	Sioux County Water Resource District	0.000000%	-	-	-	62,186	62,186	-	-	133,882	2,280	-	1,744	16,166
Political Subdivision	500083	Ransom County Housing Authority	0.018579%	16,498	83,745	-	22,238	122,483	157,686	3,177	27,807	186,770	14,634	(11,210)	1,424
Political Subdivision	500082	Grand Forks Public Library	0.093803%	83,301	422,619	-	162,199	666,319	796,138	16,042	40,149	832,239	73,885	55,295	139,180
Political Subdivision	500084	Ransom County Soil Conservation District	0.003707%	3,293	16,709	-	4,159	24,643	31,468	634	337	33,384	3,930	1,507	4,517
Political Subdivision	500085	Jameson Parks And Recreation District	0.071999%	63,937	324,537	-	220,394	608,868	611,080	12,313	190,506	813,899	56,713	30,970	87,683
Political Subdivision	500095	Ransom County Water Resource District	0.000076%	2,670	13,554	-	24,918	41,142	25,521	514	8,366	34,401	2,887	2,292	3,659
Political Subdivision	500107	Grand Forks & Grand Forks Metropolitan Planning	0.021743%	24,870	123,700	-	138,442	288,212	332,938	4,693	10,445	406,616	4,006	23,676	27,676
Political Subdivision	500108	North Dakota Firefighters Association	0.022374%	19,870	100,851	-	96,139	218,800	189,896	3,826	193,722	17,623	29,918	47,541	3,859
Political Subdivision	500109	James River Valley Library System	0.036223%	32,787	166,422	-	37,219	295,428	313,261	6,314	41,907	365,582	29,082	14,490	43,572</

# 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 Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State	018000	ND Supreme Court	100.000000%	\$ 628,047	\$ 2,683,025	\$ -	\$ -	\$ 3,311,072	\$ 307,923	\$ 5,037,145	\$ 15,407	\$ 2,882	\$ 5,363,357	\$ 230,266	\$ (11,953)	\$ 218,313
		<b>Total Judges System</b>	100.000000%	\$ 628,047	\$ 2,683,025	\$ -	\$ -	\$ 3,311,072	\$ 307,923	\$ 5,037,145	\$ 15,407	\$ 2,882	\$ 5,363,357	\$ 230,266	\$ (11,953)	\$ 218,313

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

# 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 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	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 Total Employer Expense		
State	012500	Attorney General's Office	4.853991%	\$ 2,956,361	\$ 1,793,143	\$ -	\$ 70,431	\$ 5,819,935	\$ -	\$ 2,678,628	\$ 45,772	\$ 858,049	\$ 3,582,449	\$ (21,090)	\$ (213,567)	\$ (934,657)
State	022700	Bismarck State College	0.080283%	65,402	29,641	-	45,173	140,216	-	44,279	757	-	45,036	(11,921)	8,063	(1,858)
State	022800	Lake Region State College	0.072846%	59,375	26,910	-	34,486	120,771	-	687	-	40,886	(10,821)	6,156	(4,665)	
State	023000	University Of North Dakota	1.286998%	1,048,999	475,438	-	609,223	2,133,660	-	710,218	12,136	-	722,354	(191,191)	108,747	(82,444)
State	023500	North Dakota State University	0.984305%	802,281	363,618	-	459,479	1,625,378	-	543,179	9,282	-	552,461	(146,224)	82,018	(64,206)
State	023800	ND St College Of Science	0.151146%	123,193	55,836	-	71,544	250,573	-	89,408	1,425	-	90,833	(22,452)	12,771	(9,681)
State	040100	Insurance Department	0.203479%	165,861	75,168	-	98,735	339,754	-	112,288	1,919	-	114,207	(30,227)	17,624	(12,603)
State	050100	Field Services Division	6.338300%	5,166,185	2,341,471	-	2,977,755	10,485,411	-	3,497,730	59,769	-	3,557,499	(941,594)	531,533	(410,061)
State	053000	Department Of Corrections And Rehabilitation	0.087862%	71,614	32,458	-	42,634	146,706	-	48,486	829	-	49,315	(13,052)	7,610	(5,442)
State of ND	054000	Adjutant General ND National Guard	0.818816%	667,394	302,484	-	-	969,878	-	451,856	7,721	337,593	797,170	(121,638)	(77,063)	(198,710)
State	072000	Game & Fish Department	2.794955%	2,278,502	1,032,502	-	1,352,282	4,662,879	-	1,542,369	26,356	-	1,568,725	(415,208)	241,384	(173,824)
State	075000	Parks & Recreation Department	1.406971%	1,146,785	519,758	-	687,077	2,353,620	-	776,423	13,267	-	789,690	(209,015)	122,644	(86,371)
City	200008	City Of Bala	0.152858%	124,591	56,468	-	63,760	244,819	-	84,353	1,441	-	85,794	(27,798)	11,384	(9,137)
City	200010	City Of Cavalier	0.012907%	84,692	38,285	-	526	123,609	-	57,340	980	66,287	124,607	(15,436)	(15,418)	(30,854)
City	200014	City Of Grand Forks	10.787488%	8,792,602	3,985,073	-	1,203,668	13,981,343	-	5,952,972	101,723	2,437,219	8,491,914	(1,602,547)	2,600	(1,599,947)
City	200015	City Of Killdeer	0.297118%	242,174	109,760	-	69,923	421,857	-	163,962	2,802	75,212	241,976	(44,139)	3,551	(40,588)
City	200016	City Of Ellendale	0.107123%	87,314	39,573	-	-	126,887	-	59,115	1,010	28,157	88,282	(15,912)	(6,667)	(22,579)
City	200017	City Of Wishek	0.093887%	76,526	34,683	-	38,486	149,695	-	51,811	885	-	52,696	(13,949)	6,870	(7,079)
City	200022	City Of Ray	0.074453%	60,685	27,504	-	34,758	122,947	-	41,086	702	-	41,788	(11,061)	6,204	(4,857)
City	200028	City Of Thompson	0.055232%	45,928	20,411	267	-	65,714	-	30,491	521	17,357	48,369	(8,208)	(3,838)	(1,284)
City	200029	City Of Williston	8.811742%	7,182,220	3,255,201	-	17,372	10,454,793	-	4,862,675	83,092	3,486,551	8,432,118	(1,309,037)	(700,240)	(2,009,283)
City	200030	City Of Bowman	0.201857%	164,529	74,569	-	-	239,098	-	111,393	1,903	39,621	152,917	(29,989)	(10,146)	(40,135)
City	200046	City Of Wahpeton	0.972846%	792,942	359,385	-	400,643	1,552,970	-	536,856	9,174	-	546,030	(144,522)	71,515	(73,007)
City	200054	City Of Kenmare	0.102384%	83,450	37,822	-	44,385	165,657	-	56,500	965	-	57,465	(15,209)	7,923	(7,286)
City	200055	City Of Waford City	1.668396%	1,359,866	616,333	-	265,351	2,241,550	-	920,688	15,733	454,218	1,390,639	(247,850)	9,955	(237,895)
City	200070	City Of Powers Lake	0.095067%	77,486	35,119	-	12,967	125,572	-	52,462	896	35,798	89,156	(14,113)	9,510	(20,033)
City	200083	City Of Grafton	0.417105%	339,971	158,085	-	49,791	543,847	-	230,175	3,933	98,826	332,914	(67,982)	(3,841)	(65,843)
City	200084	City Of Emerado	0.049048%	40,008	18,132	-	19,655	77,795	-	27,087	463	-	27,550	(7,292)	3,509	(3,783)
City	200085	City Of Lincoln	0.355106%	289,439	131,182	-	13,127	433,748	-	195,962	3,349	128,289	327,600	(52,753)	(13,505)	(66,258)
City	200089	City Of Surrey	0.090836%	74,038	33,556	-	11,128	118,722	-	50,127	857	71,669	122,653	(13,492)	(10,522)	(24,014)
City	200094	City Of West Fargo	5.823403%	4,746,503	2,151,260	-	218,907	7,116,670	-	3,213,589	54,913	964,412	4,232,914	(865,101)	(30,647)	(895,748)
City	200098	City Of Oakes	0.147893%	120,542	54,634	-	51,332	226,508	-	81,613	1,395	60,254	143,262	(21,969)	1,707	(20,262)
City	200103	City Of Burlington	0.120481%	98,201	44,508	-	7,499	145,408	-	66,486	1,136	68,046	135,608	(17,899)	(13,229)	(31,128)
City	200104	City Of Minot	0.019051%	68,856	40,272	-	1,823	107,285	-	50,159	1,028	-	51,187	(15,146)	10,361	(5,815)
County	300001	Adams County	0.146481%	119,401	54,116	-	4,059	177,576	-	80,840	1,381	119,965	202,186	(21,761)	(25,234)	(46,995)
County	300003	Benson County	0.169035%	137,777	62,444	-	11,261	211,482	-	93,280	1,594	64,935	159,809	(25,113)	(12,565)	(37,678)
County	300004	Billings County	0.589377%	480,387	87,792	-	85,792	783,904	-	325,242	5,558	145,979	476,779	(87,555)	(3,544)	(90,099)
County	300005	Bothineau County	0.993061%	809,418	366,853	-	425,710	1,601,981	-	548,011	9,364	-	557,375	(147,526)	75,990	(71,536)
County	300006	Bowman County	0.186793%	152,250	69,004	-	2,303	223,557	-	103,880	1,761	36,621	141,462	(27,750)	(8,188)	(36,388)
County	300008	Burlingame County	0.525927%	433,814	213,073	-	2,682,566	10,412,463	-	3,601,270	61,538	-	3,662,808	(99,467)	478,842	(490,825)
County	300009	Cass County	8.557927%	6,975,343	3,161,437	-	43,527	10,800,307	-	4,722,610	80,699	2,617,472	7,420,781	(1,271,332)	(596,146)	(1,867,478)
County	300010	Cavalier County	0.381825%	311,217	141,052	-	175,262	627,531	-	210,706	3,601	-	214,307	(56,723)	31,285	(25,438)
County	300011	Dickey County	0.155900%	127,070	57,592	-	70,300	254,962	-	86,032	1,470	-	87,502	(23,160)	12,549	(10,611)
County	300013	Dunn County	1.300586%	1,060,074	480,458	-	19,400	1,559,572	-	717,716	12,264	415,344	1,145,324	(193,210)	(81,614)	(274,824)
County	300015	Emmons County	0.361082%	294,308	133,390	-	137,268	564,966	-	292,665	3,405	-	296,065	(53,641)	24,502	(29,139)
County	300016	Foster County	0.063988%	52,155	23,638	-	1,831	77,624	-	35,311	603	93,962	129,876	(9,505)	(13,553)	(23,058)
County	300017	Golden Valley County	0.258132%	210,413	95,366	-	108,094	413,873	-	142,459	2,434	-	144,893	(38,350)	19,295	(39,895)
County	300018	Grand Forks County	5.131941%	4,182,510	1,895,822	-	2,101,518	8,180,250	-	2,832,012	48,393	-	2,880,405	(762,379)	375,124	(387,255)
County	300020	Griggs County	0.085921%	70,331	31,741	-	-	101,772	-	47,415	810	51,066	99,291	(12,764)	(12,414)	(25,178)
County	300021	Hettinger County	0.279328%	227,672	103,188	-	118,973	449,833	-	154,144	2,634	-	156,778	(41,496)	21,237	(20,519)
County	300023	Lamoure County	0.175218%	142,816	64,728	-	75,897	283,441	-	96,692	1,652	-	98,344	(26,030)	13,548	(12,482)
County	300024	Logan County	0.145590%	118,960	53,916	-	60,144	233,020	-	80,541	1,376	-	81,917	(21,682)	10,736	(10,946)
County	300026	McIntosh County	0.063795%	51,998	23,567	-	30,732	106,297	-	35,205	602	-	35,807	(9,477)	5,486	(1,991)
County	300027	McIntire County	4.118673%	3,371,768	1,528,187	-	16,480	4,916,435	-	2,232,833	39,009	988,802	3,316,644	(61,542)	(211,103)	(83,545)
County	300028	McLean County	1.150037%	937,367	424,842	-	11,656	1,373,865	-	634,637	10,845	351,427	996,909	(170,846)	(76,709)	(247,555)
County	300029	Merced County	1.311737%	1,069,163	484,577	-	572,685	2,126,425	-	723,689	12,369	-	736,238	(194,868)	102,225	(92,643)
County	300034	Pembina County	0.734424%	598,610	271,308	-	310,664	1,180,582	-	405,285	6,925	-	412,210	(109,104)	55,454	(53,650)
County	300037	Ransom County	0.231238%	188,476	85,423	-	94,081	367,980	-	127,606	2,181	-	129,787	(34,351)	16,794	(17,557)
County	300038	Renville County	0.268793%	219,077	99,293	-	72,905	391,275	-	148,325	2,535	100,756	251,616	(39,219)	(284)	(40,213)
County	300042	Sheridan County	0.101208%	82,491	37,388	-	44,072	163,951	-	55,851	954	-	56,805	(15,055)	7,807	(7,148)
County	300044	Slope County	0.057715%	47,041	21,321	-	-	68,362	-	31,849	644	-	32,493	(8,572)</		

# 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	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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer Expense
City	200007	City of Beulah	2.178691%	\$ 12,173	\$ 81,752	\$ -	\$ 2,742	\$ 96,667	\$ 7,724	\$ 118,090	\$ 786	\$ 4,278	\$ 130,878	\$ 29,373	\$ (4,309)	\$ 25,064
City	200027	City of Mandan	20.459214%	114,318	767,702	-	18,298	900,318	72,531	1,108,932	7,384	40,294	1,229,141	275,814	(7,030)	268,784
City	200043	City of Dickinson	28.278996%	158,011	1,061,127	-	22,638	1,241,776	100,253	1,532,780	10,206	39,036	1,682,275	381,234	(36,590)	344,644
City	200096	City Of Valley City	4.794809%	26,792	179,918	-	16,911	223,621	16,998	259,889	1,731	8,776	287,394	64,640	3,834	68,474
City	200097	City Of Devils Lake	8.121445%	45,379	304,745	-	13,714	363,838	28,792	440,199	2,931	7,401	479,323	109,487	6,440	115,927
City	200118	City of Berthold	0.473285%	2,645	17,759	-	7,385	27,789	1,678	25,653	171	2,932	30,434	6,381	1,260	7,641
City	200126	City of Garrison	0.454417%	2,539	17,051	-	951	20,541	1,611	24,630	164	5,670	32,075	6,126	(2,468)	3,658
City	200128	City of Rolette	0.000000%	-	-	-	5,318	5,318	-	-	-	11,222	11,222	1	(1,178)	(1,177)
County	300002	Barnes County	7.326279%	40,936	274,908	-	15,184	331,028	25,973	397,099	2,644	2,919	428,635	98,768	6,658	105,426
County	300030	Morton County	13.670740%	76,387	512,974	-	-	589,361	48,465	740,982	4,934	46,369	840,750	184,297	(5,096)	179,201
County	300040	Rolette County	5.767767%	32,228	216,427	-	3,003	251,658	20,448	312,625	2,082	6,813	341,968	77,758	4,171	81,929
County	300041	Sargent County	2.683247%	14,992	100,685	-	7,682	123,359	9,512	145,438	968	2,856	158,774	36,173	(2,013)	34,160
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.453311%	24,883	167,104	-	32,084	224,071	15,788	241,379	1,607	4,598	263,372	60,038	8,383	68,421
Political Subdivision	500152	Horace Rural Fire Protection District	1.337798%	7,475	50,199	-	23,144	80,818	4,743	72,511	483	-	77,737	18,036	5,966	24,002
<b>Total Public Safety without Prior Main System Service System</b>			<b>99.999999%</b>	<b>\$ 558,758</b>	<b>\$ 3,752,351</b>	<b>\$ -</b>	<b>\$ 169,054</b>	<b>\$ 4,480,163</b>	<b>\$ 354,516</b>	<b>\$ 5,420,207</b>	<b>\$ 36,091</b>	<b>\$ 183,164</b>	<b>\$ 5,993,978</b>	<b>\$ 1,348,126</b>	<b>\$ (21,972)</b>	<b>\$ 1,326,154</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
The sum of the values by employer differ from the System totals due to rounding.





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

## Main System

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
				Total Deferred	2025	2026	2027	2028	2029	Thereafter
State of ND	010100	Governor's Office	0.109061%	\$ (487,856)	\$ (308,239)	\$ (17,981)	\$ (143,746)	\$ (17,890)	\$ -	\$ -
State of ND	010800	Secretary Of State	0.147536%	(248,003)	(261,091)	121,631	(108,216)	(327)	-	-
State	011000	Office Of Management & Budget	0.291791%	(797,241)	(619,427)	102,617	(273,645)	(6,786)	-	-
State	011200	Information Technology Dept	3.320016%	(2,927,652)	(4,320,028)	3,519,500	(2,198,733)	71,609	-	-
State	011700	State Auditor's Office	0.342950%	(843,581)	(679,538)	161,249	(316,788)	(8,504)	-	-
State	011800	Central Services	0.095652%	(664,840)	(333,182)	(75,931)	(203,940)	(51,787)	-	-
State of ND	012000	State Treasurer's Office	0.036735%	(209,931)	(111,477)	(17,769)	(67,794)	(12,891)	-	-
State	012500	Attorney General's Office	0.977161%	(3,982,376)	(2,605,520)	(91,426)	(1,186,703)	(98,727)	-	-
State of ND	012700	Tax Department	0.557736%	(1,599,190)	(1,222,219)	163,047	(534,557)	(5,461)	-	-
State of ND	013000	Facility Management	0.147245%	(470,710)	(351,570)	21,040	(142,928)	2,748	-	-
State of ND	014000	Office Of Administrative Hearings	0.039123%	(102,758)	(80,314)	29,011	(46,516)	(4,939)	-	-
State	016000	Legislative Council	0.327047%	(346,400)	(443,872)	313,532	(224,969)	8,909	-	-
State of ND	018000	ND Supreme Court	1.754468%	(4,419,824)	(3,592,859)	848,876	(1,624,127)	(51,714)	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.212155%	(730,022)	(530,533)	44,365	(224,414)	(19,440)	-	-
State	019000	Retirement & Investment Office	0.228109%	293,753	(104,627)	458,598	(54,244)	(5,974)	-	-
State	019200	ND Public Employees Retirement System	0.201540%	(161,980)	(312,453)	180,997	(71,260)	40,736	-	-
State of ND	019500	ND Ethics Commission	0.011195%	158,443	33,336	61,879	45,072	18,156	-	-
State of ND	020100	Public Instruction	0.435500%	(1,006,225)	(821,168)	160,014	(352,771)	7,700	-	-
State	020200	Education Standards & Practice	0.044404%	(167,695)	(109,885)	4,432	(55,650)	(6,592)	-	-
State	020400	ND Center for Distance Education	0.061050%	843,940	173,753	329,407	241,914	98,866	-	-
State	021500	ND University System Office	0.087682%	(383,296)	(238,818)	(2,748)	(126,453)	(15,277)	-	-
State of ND	022300	ND Youth Correctional Center	0.236394%	(839,039)	(781,119)	42,272	(125,517)	25,325	-	-
State of ND	022400	Juvenile Services - DOCR	0.164094%	(316,099)	(339,157)	121,162	(92,853)	(5,251)	-	-
State	022600	Land Department	0.202135%	(219,095)	(324,850)	174,268	(91,599)	23,086	-	-
State	022700	Bismarck State College	0.472790%	(881,309)	(889,437)	381,202	(364,393)	(8,681)	-	-
State	022800	Lake Region State College	0.204081%	(279,734)	(309,012)	197,394	(163,060)	(5,056)	-	-
State	022900	Williston State College	0.068413%	(595,716)	(271,332)	(94,150)	(191,507)	(38,727)	-	-
State	023000	University Of North Dakota	3.612737%	(9,663,725)	(7,329,090)	1,821,704	(3,755,047)	(407,292)	-	-
State	023500	North Dakota State University	2.793109%	(9,648,032)	(6,677,142)	760,962	(3,315,925)	(415,927)	-	-
State	023800	ND St College Of Science	0.462726%	(1,350,147)	(1,048,156)	223,949	(470,054)	(55,886)	-	-
State	023900	Dickinson State University	0.163753%	(902,400)	(543,531)	(47,531)	(264,929)	(46,349)	-	-
State	024000	Mayville State University	0.228476%	(1,201,286)	(744,189)	(105,523)	(329,161)	(22,413)	-	-
State	024100	Minot State University	0.474453%	(1,369,252)	(1,060,565)	206,838	(476,601)	(38,898)	-	-
State	024200	Valley City State University	0.196204%	(447,901)	(384,458)	120,798	(176,802)	(7,439)	-	-
State of ND	025000	ND State Library	0.110872%	(188,833)	(213,500)	97,475	(75,198)	1,940	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.132638%	(83,596)	(230,412)	116,202	(14,448)	45,062	-	-
State of ND	025300	School For The Blind	0.075125%	(190,560)	(117,797)	27,270	(90,262)	(9,771)	-	-
State	026100	ND Board Of Nursing	0.076500%	(62,519)	(106,876)	79,434	(37,366)	2,289	-	-
State of ND	027000	Career & Technical Education	0.123145%	(1,385,599)	(548,158)	(277,694)	(439,428)	(120,319)	-	-
State of ND	030100	ND Department Of Health	1.239884%	(3,528,059)	(2,309,415)	196,169	(1,352,253)	(62,560)	-	-
State of ND	030300	Mental Health	0.896837%	(1,361,632)	(1,540,380)	709,212	(565,613)	35,149	-	-
State of ND	031000	Life Skills and Transition Center	0.197687%	(3,920,096)	(2,669,773)	76,367	(1,195,781)	(130,909)	-	-
State of ND	031200	North Dakota State Hospital	1.221650%	(6,562,588)	(3,884,262)	(561,824)	(1,890,198)	(226,304)	-	-
State of ND	031300	ND Veterans Home	0.377535%	(1,706,184)	(1,053,856)	(31,271)	(542,867)	(78,190)	-	-
State of ND	031600	Indian Affairs Commission	0.018227%	(83,977)	(53,836)	20,207	(38,473)	(11,875)	-	-
State of ND	032100	Veterans Affairs Department	0.050906%	8,694	(51,687)	66,647	(14,721)	8,455	-	-
State of ND	032500	Department Of Human Services	8.266118%	(11,812,295)	(13,389,146)	6,611,485	(5,376,382)	341,748	-	-
State of ND	036000	Protection & Advocacy Project	0.152678%	(589,985)	(399,790)	18,520	(186,471)	(22,244)	-	-
State	038000	Job Service North Dakota	0.758315%	(3,083,376)	(2,018,850)	(133,944)	(879,614)	(50,968)	-	-
State	040100	Insurance Department	0.232576%	(129,867)	(310,046)	253,351	(101,402)	28,230	-	-
State of ND	040500	Industrial Commission	0.040201%	(10,053,156)	(3,158,868)	(2,945,519)	(2,951,400)	(997,369)	-	-
State of ND	040600	ND Department Of Labor	0.053648%	(195,758)	(155,272)	18,299	(53,089)	(5,696)	-	-
State of ND	040800	Public Service Commission	0.269022%	(617,308)	(568,803)	142,253	(200,560)	9,802	-	-
State of ND	041200	Aeronautics Commission	0.041315%	(126,648)	(81,755)	12,326	(50,178)	(7,041)	-	-
State of ND	041300	Department Of Financial Institutions	0.222333%	(284,291)	(383,447)	187,691	(108,781)	20,246	-	-
State of ND	041400	ND Securities Department	0.041111%	(369,197)	(186,144)	(71,502)	(95,682)	(15,869)	-	-
State	042600	State Board Of Law Examiners	0.030282%	(127,060)	(78,996)	(871)	(41,462)	(5,731)	-	-
State	042700	ND State Board Of Cosmetology	0.011005%	21,587	(15,171)	16,726	11,599	8,433	-	-
State	042800	ND State Plumbing Board	0.034901%	(137,845)	(87,925)	1,233	(45,675)	(5,478)	-	-
State	047100	Bank Of North Dakota	0.975896%	(2,555,524)	(2,200,533)	420,140	(765,056)	(10,075)	-	-
State	047200	Public Finance Authority	0.017851%	(51,434)	(30,550)	2,813	(21,421)	(2,276)	-	-
State	047300	Housing Finance Agency	0.259223%	(605,443)	(428,241)	142,122	(289,357)	(29,967)	-	-
State	047400	Department Of Mineral Resources	0.563571%	7,814,970	1,611,246	3,048,130	2,240,455	915,139	-	-
State	047500	Mill & Elevator Association	0.784811%	(2,797,960)	(1,800,835)	138,893	(1,012,689)	(123,329)	-	-

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	2025	2026	2027	2028	2029	Thereafter
State	048500	Workforce Safety & Insurance	\$ (4,584,525)	\$ (3,246,425)	\$ 292,944	\$ (1,459,161)	\$ (171,883)	\$ -	\$ -
State of ND	050200	Field Services Division	(9,398,014)	(3,040,145)	(2,599,038)	(2,851,774)	(907,057)	-	-
State of ND	050400	Highway Patrol	(601,847)	(398,063)	20,435	(194,502)	(29,717)	-	-
State of ND	051600	Heart River Correctional Center	906,931	292,900	493,222	72,383	48,426	-	-
State of ND	051700	Department Of Corrections Transitional Services	(536,168)	(434,295)	97,882	(186,175)	(13,580)	-	-
State of ND	051800	James River Correctional Ctr	(3,109,473)	(2,137,125)	(236,235)	(721,343)	(14,770)	-	-
State of ND	051900	State Penitentiary	(3,109,396)	(2,686,057)	218,775	(681,793)	39,679	-	-
State	052000	Rough Rider Industries	(436,674)	(305,301)	23,457	(146,124)	(8,706)	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	(2,348,119)	(1,658,248)	161,763	(788,173)	(63,461)	-	-
State of ND	054000	Adjutant General ND National Guard	(1,976,772)	(1,986,533)	599,241	(654,785)	65,305	-	-
State of ND	060100	Department Of Commerce	(619,260)	(602,675)	340,957	(322,986)	(34,556)	-	-
State of ND	060200	Dept Of Agriculture	(1,158,229)	(840,480)	177,500	(455,196)	(40,053)	-	-
State of ND	060700	Milk Marketing Board	(4,486)	(21,759)	19,545	(1,484)	(788)	-	-
State of ND	060800	ND Oilseed Council	(5,267)	(6,010)	2,599	(2,087)	231	-	-
State	061100	ND Soybean Council	(539,350)	(166,904)	(171,911)	(154,521)	(46,014)	-	-
State of ND	061400	ND Corn Utilization Council	(111,269)	(38,445)	(11,391)	(44,618)	(16,815)	-	-
State of ND	061600	State Seed Department	(733,157)	(385,534)	(82,934)	(218,369)	(46,320)	-	-
State	062400	Beef Commission	(60,670)	(55,532)	(6,444)	(8,839)	10,145	-	-
State of ND	062500	ND Wheat Commission	(147,026)	(98,406)	8,178	(50,317)	(6,481)	-	-
State of ND	062600	ND Barley Council	(58,724)	(35,412)	(3,036)	(17,821)	(2,455)	-	-
State	066500	State Fair Association	(414,223)	(206,266)	(16,453)	(156,429)	(35,075)	-	-
State of ND	067000	Racing Commission	(45,573)	(28,687)	133	(15,163)	(1,856)	-	-
State of ND	070100	Historical Society	(845,770)	(720,518)	259,008	(358,239)	(26,021)	-	-
State of ND	070900	ND Council On The Arts	(133,669)	(77,404)	(11,447)	(39,928)	(4,890)	-	-
State of ND	072000	Game & Fish Department	(6,462,036)	(2,901,751)	(978,880)	(2,092,219)	(489,186)	-	-
State of ND	075000	Parks & Recreation Department	(2,392,996)	(973,873)	(429,264)	(771,425)	(218,434)	-	-
State of ND	077000	Water Commission	(1,479,519)	(1,171,697)	272,766	(524,658)	(55,930)	-	-
State	080100	Department Of Transportation	(16,408,532)	(11,977,027)	1,856,278	(5,684,176)	(603,607)	-	-
State	090000	ND State Board Of Accountancy	(25,826)	(18,947)	5,904	(11,161)	(1,622)	-	-
State	090100	Board Of Medical Examiners	(108,855)	(72,089)	6,506	(37,680)	(5,592)	-	-
State	090200	Board Of Pharmacy	(92,965)	(57,408)	151	(31,587)	(4,121)	-	-
State	090600	Real Estate Commission	(52,826)	(34,770)	11,373	(26,234)	(3,195)	-	-
State	090900	Electrical Board	(362,425)	(323,593)	135,378	(150,044)	(24,166)	-	-
State	099501	ND System Information Technology Services	(753,737)	(454,756)	(4,906)	(260,789)	(33,286)	-	-
State	099503	North Dakota State Board of Dental Examiners	78,957	23,149	47,431	9,521	(1,144)	-	-
District Health Unit	100002	McIntosh District Health Unit	(32,302)	(18,682)	1,019	(13,566)	(1,073)	-	-
District Health Unit	100003	Wells County Dist Health Unit	(121,846)	(53,706)	(23,399)	(37,622)	(7,119)	-	-
District Health Unit	100004	Central Valley Health Unit	(372,607)	(217,980)	21,960	(149,391)	(27,196)	-	-
District Health Unit	100005	Dickey County Health District	(102,375)	(54,708)	(13,363)	(32,733)	(1,571)	-	-
District Health Unit	100006	Emmons County Public Health	(71,851)	(47,818)	(5,320)	(15,578)	(3,135)	-	-
District Health Unit	100007	Rolette County Public Health	(277,552)	(111,607)	(15,663)	(117,903)	(32,379)	-	-
District Health Unit	100008	Towner County Public Health Unit	(19,197)	(25,290)	18,477	(10,044)	(2,340)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(45,030)	(28,349)	9,941	(23,250)	(3,372)	-	-
District Health Unit	100010	First District Health Unit	(681,754)	(453,836)	49,989	(245,177)	(32,730)	-	-
District Health Unit	100011	Lake Region District Health Unit	(516,003)	(239,661)	(75,474)	(171,780)	(29,088)	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	(683,639)	(446,304)	21,511	(229,668)	(29,178)	-	-
District Health Unit	100013	Upper Missouri Health Unit	(326,173)	(236,598)	53,791	(136,774)	(6,592)	-	-
District Health Unit	100014	Kidder County District Health Unit	(26,835)	(11,886)	1,755	(14,181)	(2,523)	-	-
District Health Unit	100015	Southwestern District Health Unit	(677,156)	(331,368)	(78,452)	(232,201)	(35,135)	-	-
District Health Unit	100017	City-County Health District	(173,004)	(126,456)	43,712	(72,982)	(17,278)	-	-
District Health Unit	100018	Sargent County District Health Unit	36,000	(13,450)	39,829	3,888	5,733	-	-
District Health Unit	100019	Traill District Health Unit	(47,057)	(37,128)	3,613	(15,186)	1,644	-	-
District Health Unit	100021	Cavalier County Health Dist	(27,055)	(18,299)	9,810	(16,624)	(1,942)	-	-
District Health Unit	100022	Walsh County Health District	(100,964)	(70,713)	460	(30,006)	(705)	-	-
District Health Unit	100023	Custer Health Unit	(289,901)	(278,185)	85,998	(102,117)	4,403	-	-
Political Subdivision	100024	Southeast Water Users District	(118,102)	(89,387)	22,146	(47,709)	(3,152)	-	-
District Health Unit	100025	Foster County Public Health	314,646	64,874	122,722	90,205	36,845	-	-
City	200002	City Of Mcville	(28,257)	(17,321)	2,916	(12,156)	(1,696)	-	-
City	200003	City Of Drayton	3,429	(5,517)	37,504	(24,696)	(3,862)	-	-
City	200004	City Of Fessenden	-	-	-	-	-	-	-
City	200005	City Of Westhope	(88,526)	(45,681)	(18,923)	(22,718)	(1,204)	-	-
City	200006	City Of Belfield	(28,637)	(44,299)	29,426	(7,700)	(6,064)	-	-
City	200007	City of Beulah	(198,746)	(85,400)	4,816	(94,650)	(23,512)	-	-
City	200008	City Of Rolla	(161,201)	(107,161)	(25,505)	(37,418)	8,883	-	-

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



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

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2025	2026	2027	2028	2029	Thereafter
City	200009	City Of New Town	\$ (287,091)	\$ (263,619)	\$ 21,120	\$ (57,292)	\$ 12,700	\$ -	\$ -
City	200010	City Of Cavalier	(146,934)	(93,214)	22,685	(66,008)	(10,397)	-	-
City	200011	City Of Harvey	(369,945)	(168,616)	(61,596)	(108,898)	(30,835)	-	-
City	200012	City Of Napoleon	(131,275)	(51,993)	(28,645)	(39,675)	(10,962)	-	-
City	200014	City Of Grand Forks	(6,771,487)	(5,466,294)	665,277	(1,781,809)	(188,661)	-	-
City	200015	City Of Killdeer	(485,885)	(253,380)	(105,326)	(120,465)	(6,714)	-	-
City	200016	City Of Ellendale	(107,639)	(70,313)	8,023	(38,719)	(6,630)	-	-
City	200017	City Of Wishek	(180,637)	(74,378)	(35,359)	(55,748)	(15,152)	-	-
City	200018	City Of Granville	39,137	4,280	23,593	6,390	4,874	-	-
City	200019	City Of Linton	(68,500)	(49,784)	9,347	(25,567)	(2,496)	-	-
City	200020	City Of Finley	(13,016)	(12,407)	10,737	(9,827)	(1,519)	-	-
City	200021	City Of Wilton	(39,273)	(26,751)	5,397	(15,347)	(2,572)	-	-
City	200022	City Of Ray	(53,539)	(38,586)	9,329	(21,446)	(2,836)	-	-
City	200025	City Of Medora	(81,733)	(40,498)	15,069	(42,874)	(13,430)	-	-
City	200026	City Of Velva	(88,768)	(46,988)	(8,896)	(28,094)	(4,790)	-	-
City	200028	City Of Thompson	(53,531)	(30,027)	(826)	(19,230)	(3,448)	-	-
City	200029	City Of Williston	(6,619,209)	(3,159,388)	(1,019,998)	(2,008,211)	(431,612)	-	-
City	200030	City Of Bowman	(207,820)	(137,941)	(3,263)	(61,451)	(5,165)	-	-
City	200031	City Of Tioga	(291,106)	(208,764)	43,642	(110,098)	(15,886)	-	-
City	200033	City Of Rhame	(17,071)	(11,496)	40	(6,049)	434	-	-
City	200035	City Of Fargo	(9,656,961)	(7,045,716)	1,793,568	(3,842,159)	(562,654)	-	-
City	200036	City Of James town	(1,677,540)	(1,117,089)	78,087	(581,543)	(56,995)	-	-
City	200037	City Of Beach	(43,321)	(49,552)	17,788	(14,978)	3,421	-	-
City	200038	City Of Glenburn	(6,528)	(10,635)	7,658	(1,494)	(2,057)	-	-
City	200040	City Of Kulm	(32,823)	(18,881)	(1,092)	(11,047)	(1,803)	-	-
City	200041	City Of Harwood	(24,722)	(29,389)	11,911	(5,569)	(1,675)	-	-
City	200043	City Of Dickinson	(645,219)	(737,380)	500,286	(384,516)	(23,609)	-	-
City	200045	City Of Mapleton	(66,593)	(30,418)	2,841	(32,114)	(6,902)	-	-
City	200046	City Of Wahpeton	(1,901,278)	(754,624)	(376,716)	(598,245)	(171,693)	-	-
City	200047	City Of Bottineau	(240,927)	(124,435)	(29,066)	(74,779)	(12,647)	-	-
City	200049	City Of Elgin	(25,000)	(15,961)	423	(8,249)	(1,213)	-	-
City	200050	City Of Rugby	(159,624)	(126,301)	7,511	(45,863)	5,029	-	-
City	200051	City Of New Salem	(44,900)	(22,349)	2,123	(19,536)	(5,138)	-	-
City	200052	City Of Waihalla	(210,358)	(76,463)	(40,185)	(72,298)	(21,412)	-	-
City	200053	City Of Gwinner	(56,959)	(35,679)	456	(19,283)	(2,453)	-	-
City	200054	City Of Kenmare	(117,141)	(79,297)	(25,408)	(13,362)	926	-	-
City	200055	City Of Watford City	(478,466)	(536,591)	231,616	(174,674)	1,183	-	-
City	200057	City Of Cooperstown	(41,942)	(32,147)	(2,453)	(11,458)	4,116	-	-
City	200058	City Of New England	(41,718)	(23,707)	(2,231)	(13,516)	(2,264)	-	-
City	200059	City Of Carrington	(159,646)	(110,808)	26,397	(65,244)	(9,991)	-	-
City	200060	City Of Mott	(24,290)	(26,872)	790	(2,237)	4,029	-	-
City	200061	City Of Larimore	(35,010)	(34,443)	6,393	(10,178)	3,218	-	-
City	200062	City Of Sherwood	2,476	(3,687)	9,080	(2,717)	(200)	-	-
City	200063	City Of Lamoure	(41,019)	(18,420)	3,744	(22,983)	(3,360)	-	-
City	200064	City Of Michigan	(24,257)	(15,907)	(444)	(6,807)	(1,099)	-	-
City	200065	City Of Park River	(258,849)	(129,323)	(52,064)	(68,420)	(9,042)	-	-
City	200066	City Of Sawyer	58,651	17,218	30,986	9,617	830	-	-
City	200067	City Of Hatton	(15,524)	(16,454)	4,532	(3,369)	(233)	-	-
City	200069	City Of Northwood	(85,729)	(57,860)	7,704	(30,843)	(4,730)	-	-
City	200070	City Of Powers Lake	(13,584)	(8,657)	329	(4,636)	(620)	-	-
City	200072	City Of Townier	(27,621)	(19,451)	3,612	(10,721)	(1,061)	-	-
City	200073	City Of Pembina	14,110	(9,901)	21,119	4,949	(2,057)	-	-
City	200075	City Of Underwood	1,321	(15,474)	6,962	3,488	6,345	-	-
City	200076	City Of New Leipzig	71,529	8,007	30,830	23,330	9,362	-	-
City	200077	City Of Stanley	(179,701)	(167,971)	30,011	(48,046)	6,305	-	-
City	200080	City Of Crosby	(67,416)	(35,896)	(5,188)	(24,011)	(2,321)	-	-
City	200083	City Of Grafton	(688,497)	(426,752)	(85,339)	(150,706)	(25,700)	-	-
City	200084	City Of Emerald	(83,466)	(32,990)	(16,206)	(25,838)	(8,432)	-	-
City	200085	City Of Lincoln	(87,257)	(63,877)	13,872	(30,051)	(7,201)	-	-
City	200086	City Of Minto	(24,343)	(17,063)	2,388	(8,464)	(1,204)	-	-
City	200087	City Of Ashley	(15,934)	(22,783)	5,953	(3,203)	4,099	-	-
City	200088	City Of Neche	(24,951)	(15,864)	(9,087)	-	-	-	-
City	200089	City Of Surrey	(57,003)	(47,120)	14,224	(17,327)	(6,780)	-	-
City	200090	City Of Hankinson	(27,651)	(41,604)	14,415	(4,738)	4,276	-	-

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	2025	2026	2027	2028	2029	Thereafter
City	200091	City Of New Rockford	\$ (67,219)	\$ (47,528)	\$ 3,601	\$ (20,788)	\$ (2,504)	\$ -	\$ -
City	200092	City Of Minot	1,604,968	(232,555)	1,934,135	(209,419)	112,807	-	-
City	200094	City Of West Fargo	(1,464,106)	(1,326,020)	931,982	(924,176)	(145,892)	-	-
City	200096	City Of Valley City	392,990	136,818	235,913	8,630	11,629	-	-
City	200097	City Of Devils Lake	(315,176)	(248,445)	114,247	(154,230)	(26,748)	-	-
City	200098	City Of Oakes	(218,999)	(138,535)	(29,186)	(54,623)	3,345	-	-
City	200100	City Of Mohall	(116,026)	(47,174)	(23,138)	(36,048)	(9,666)	-	-
City	200101	City Of Lidgerwood	(41,702)	(19,821)	(4,662)	(13,894)	(3,325)	-	-
City	200102	City Of Mcclusky	(596)	(3,670)	6,782	(3,356)	(352)	-	-
City	200103	City Of Burlington	(53,746)	(31,628)	1,885	(20,979)	(3,024)	-	-
City	200104	City Of Lisbon	(359,711)	(150,212)	(108,819)	(91,620)	(9,060)	-	-
City	200110	City Of Halliday	7,531	(15,421)	21,979	(2,335)	3,308	-	-
City	200111	City Of Maddock	(28,093)	(17,482)	5,705	(14,209)	(2,107)	-	-
City	200112	City Of Riverdale	134,036	27,011	52,889	38,343	15,793	-	-
City	200114	City Of Regent	(8,995)	(7,726)	4,130	(5,040)	(359)	-	-
City	200115	City Of Lakota	(105,442)	(51,397)	(3,907)	(40,033)	(10,105)	-	-
City	200117	City Of Alexander	(35,370)	(25,705)	8,046	(16,272)	(1,439)	-	-
City	200118	City Of Berthold	48,174	6,748	19,260	13,859	8,307	-	-
City	200119	City Of Carson	(66,905)	(23,973)	(11,861)	(23,150)	(7,921)	-	-
City	200120	City Of Dodge	(19,388)	(7,890)	671	(10,613)	(1,556)	-	-
City	200123	City Of Grenora	(50,963)	(25,343)	(4,923)	(16,705)	(9,992)	-	-
City	200124	City Of Kindred	(21,166)	(20,324)	15,282	(14,857)	-	-	-
City	200125	City Of Richardton	(8,294)	(18,026)	10,917	20	(1,205)	-	-
City	200128	City Of Rolette	52,905	15,800	31,676	6,313	(884)	-	-
City	200129	City Of Leeds	139,164	28,071	54,885	39,813	16,395	-	-
County	300001	Adams County	(202,086)	(124,977)	284	(67,771)	(9,622)	-	-
County	300002	Barnes County	(777,766)	(520,881)	15,856	(261,189)	(11,552)	-	-
County	300003	Benson County	(369,633)	(262,787)	20,684	(120,702)	(6,828)	-	-
County	300004	Billings County	(2,295,951)	(1,438,636)	(216,320)	(596,833)	(44,162)	-	-
County	300005	Bottineau County	(2,474,835)	(1,089,342)	(466,120)	(717,565)	(201,808)	-	-
County	300006	Bowman County	(502,535)	(277,920)	(48,382)	(149,573)	(26,660)	-	-
County	300007	Burke County	(532,559)	(340,517)	2,462	(174,833)	(19,671)	-	-
County	300008	Burleigh County	(12,022,034)	(4,906,163)	(2,180,918)	(3,854,538)	(1,080,415)	-	-
County	300009	Cass County	(4,872,976)	(3,522,842)	407,892	(1,615,487)	(142,539)	-	-
County	300010	Cavalier County	(1,602,826)	(836,545)	(188,990)	(487,345)	(89,946)	-	-
County	300011	Dickey County	(674,978)	(335,445)	(75,575)	(222,701)	(41,257)	-	-
County	300012	Divide County	(904,742)	(512,271)	(43,242)	(298,117)	(51,112)	-	-
County	300013	Dunn County	(1,370,263)	(898,473)	54,686	(468,896)	(57,580)	-	-
County	300014	Eddy County	(310,336)	(176,520)	(11,509)	(107,751)	(14,556)	-	-
County	300015	Emmons County	(722,826)	(534,382)	44,336	(223,024)	(9,756)	-	-
County	300016	Foster County	(489,001)	(229,422)	(53,389)	(162,789)	(43,401)	-	-
County	300017	Golden Valley County	(547,429)	(229,275)	(75,595)	(186,809)	(55,750)	-	-
County	300018	Grand Forks County	(9,127,104)	(4,052,818)	(1,453,272)	(2,874,699)	(746,315)	-	-
County	300019	Grant County	(266,313)	(186,897)	39,286	(101,197)	(17,505)	-	-
County	300020	Griggs County	(207,465)	(125,506)	1,924	(68,503)	(15,380)	-	-
County	300021	Hettinger County	(754,326)	(313,504)	(157,077)	(228,606)	(55,139)	-	-
County	300023	Lamoure County	(812,084)	(413,649)	(77,373)	(271,512)	(49,550)	-	-
County	300024	Logan County	(273,296)	(142,058)	(22,288)	(89,976)	(18,974)	-	-
County	300025	Mchenry County	(287,591)	(231,250)	57,575	(100,015)	(13,901)	-	-
County	300026	Mcintosh County	(408,372)	(237,355)	(50,404)	(105,722)	(14,891)	-	-
County	300027	Mckenzie County	(1,402,045)	(1,610,840)	686,571	(540,978)	63,202	-	-
County	300028	McLean County	(853,800)	(779,691)	185,484	(279,760)	20,167	-	-
County	300029	Mercer County	(2,939,218)	(1,156,506)	(686,464)	(872,741)	(223,507)	-	-
County	300030	Morton County	(1,780,678)	(1,228,148)	212,348	(669,959)	(94,919)	-	-
County	300031	Mountrail County	(2,863,814)	(1,734,672)	(50,051)	(932,915)	(146,176)	-	-
County	300032	Nelson County	(159,355)	(288,669)	167,013	(66,982)	29,283	-	-
County	300033	Oliver County	(247,497)	(167,770)	25,797	(93,488)	(12,036)	-	-
County	300034	Pembina County	(1,502,064)	(632,632)	(215,902)	(510,556)	(142,974)	-	-
County	300035	Pierce County	(824,463)	(476,794)	(50,302)	(260,786)	(36,581)	-	-
County	300036	Ramsey County	(1,546,573)	(1,054,218)	104,386	(544,294)	(52,447)	-	-
County	300037	Ransom County	(618,086)	(326,355)	14,247	(254,290)	(51,688)	-	-
County	300038	Renville County	(628,248)	(322,410)	(128,784)	(164,182)	(12,872)	-	-
County	300039	Richland County	(1,790,110)	(1,323,860)	321,331	(674,247)	(113,334)	-	-
County	300040	Rolette County	(316,056)	(211,183)	29,979	(114,578)	(20,274)	-	-

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	2025	2026	2027	2028	2029	Thereafter
County	300041	Sargent County	\$ 62,999	\$ (32,044)	\$ 137,368	\$ (37,640)	\$ (4,685)	\$ -	\$ -
County	300042	Sheridan County	(439,193)	(207,525)	(76,329)	(122,563)	(32,776)	-	-
County	300044	Slope County	(204,987)	(230,086)	74,191	(61,181)	12,089	-	-
County	300045	Stark County	(1,195,435)	(816,719)	64,583	(410,672)	(32,627)	-	-
County	300046	Steele County	(347,902)	(221,316)	(36,119)	(88,909)	(1,558)	-	-
County	300047	Stutsman County	(3,844,225)	(1,883,234)	(471,799)	(1,188,344)	(300,848)	-	-
County	300048	Towner County	(335,920)	(218,635)	42,951	(139,327)	(20,909)	-	-
County	300049	Trails County	(1,554,626)	(745,164)	(66,622)	(601,558)	(141,282)	-	-
County	300050	Walsh County	(803,750)	(615,265)	17,365	(205,314)	(536)	-	-
County	300051	Ward County	(3,599,102)	(2,316,285)	(71,823)	(1,107,110)	(103,884)	-	-
County	300052	Wells County	(685,520)	(438,207)	(7,136)	(209,238)	(30,939)	-	-
County	300053	Williams County	(2,452,126)	(2,389,566)	784,133	(861,334)	14,641	-	-
School District	400002	McClusky Public Schools	35,131	(11,152)	48,700	(2,701)	284	-	-
School District	400003	Lake Region Special Education Unit	(42,531)	(63,347)	45,548	(29,459)	4,727	-	-
School District	400004	Lidgerwood Public School	3,764	(57,903)	54,568	(6,595)	13,694	-	-
School District	400006	Halliday Public School	(117,522)	(43,399)	(52,612)	(21,511)	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	(56,107)	(73,426)	36,845	(25,896)	6,370	-	-
School District	400008	Underwood School District #8	(136,819)	(78,457)	24,823	(66,813)	(16,372)	-	-
School District	400010	New Town Public School District	(509,826)	(346,293)	78,980	(229,795)	(12,718)	-	-
School District	400011	Bottineau Public School	(525,865)	(319,203)	(19,158)	(164,801)	(22,703)	-	-
School District	400012	Peace Garden Special Services	(281,658)	(98,003)	(47,335)	(104,870)	(31,450)	-	-
School District	400014	Beulah Public School #27	(295,211)	(222,510)	47,126	(105,291)	(14,536)	-	-
School District	400016	St John School District #3	(278,319)	(156,714)	21,815	(128,825)	(14,595)	-	-
School District	400017	Ellendale Public School District #40	(167,467)	(100,625)	5,527	(60,814)	(11,555)	-	-
School District	400018	Rural Cass Special Education Unit	(114,652)	(58,077)	(4,861)	(41,251)	(10,463)	-	-
School District	400019	Fargo Public Schools	(7,006,368)	(5,221,245)	912,027	(2,497,144)	(200,006)	-	-
School District	400020	Surrey Schools	(249,031)	(122,896)	1,252	(101,509)	(25,878)	-	-
School District	400021	Jamestown Public School District #1	(1,010,244)	(763,803)	22,648	(276,535)	7,446	-	-
School District	400023	Warwick Public School	(414,898)	(233,082)	(65,439)	(99,643)	(16,734)	-	-
School District	400024	Souris Valley Special Services	(288,029)	(117,421)	(55,229)	(95,985)	(19,394)	-	-
School District	400025	Rugby Public School District #5	(382,892)	(190,390)	(32,345)	(134,194)	(25,963)	-	-
School District	400026	Billings County School District	(93,441)	(70,454)	10,116	(32,399)	(704)	-	-
School District	400027	Belcourt School District #7	(1,883,843)	(1,194,610)	11,778	(642,754)	(58,257)	-	-
School District	400028	West Fargo Public School #6	(4,322,953)	(3,861,037)	1,044,425	(1,528,002)	21,661	-	-
School District	400029	Minot Public School District #1	(6,797,448)	(4,239,552)	(166,661)	(2,115,917)	(275,318)	-	-
School District	400030	Belfield Public School #13	(67,602)	(73,030)	16,965	(21,670)	10,133	-	-
School District	400031	Minto Public School District #20	16,524	(38,075)	67,222	(15,377)	2,754	-	-
School District	400033	Harvey Public School Dist #38	(274,166)	(167,778)	(16,155)	(82,965)	(7,268)	-	-
School District	400034	Oakes Public Schools	(132,715)	(97,269)	33,696	(56,360)	(12,782)	-	-
School District	400035	Larimore Public School District #44	(196,167)	(126,573)	2,359	(62,696)	(9,257)	-	-
School District	400036	Hazen Public School District #3	(149,168)	(121,636)	32,073	(56,101)	(3,504)	-	-
School District	400038	Park River Area School District	(138,160)	(123,095)	28,537	(49,208)	5,606	-	-
School District	400039	Hillsboro Public School	(197,912)	(122,754)	5,751	(68,613)	(12,296)	-	-
School District	400040	Lisbon Public School	(433,114)	(220,551)	(54,348)	(134,771)	(23,444)	-	-
School District	400042	Northern Cass School District #97	(138,460)	(144,122)	48,858	(52,972)	9,776	-	-
School District	400043	Mandaree Public School #36	(453,172)	(250,840)	(12,078)	(149,935)	(40,319)	-	-
School District	400044	Thompson Public School	(18,423)	(66,428)	57,786	(12,284)	2,503	-	-
School District	400045	Northern Plains Special Ed Unit	(58,730)	(34,895)	(1,440)	(19,357)	(3,038)	-	-
School District	400046	Bowman County School District #1	(339,870)	(166,647)	(21,279)	(129,329)	(22,615)	-	-
School District	400047	Apple Creek Elementary School	122,238	23,470	60,386	28,354	10,028	-	-
School District	400048	Burke Central School	(66,235)	(47,986)	(6,672)	(12,086)	509	-	-
School District	400049	Washburn Public School	64,193	(32,914)	96,838	(4,313)	4,582	-	-
School District	400050	Enderlin Area School District #24	(190,008)	(116,097)	(3,759)	(64,636)	(5,516)	-	-
School District	400051	Midkota School	(169,422)	(87,616)	(17,747)	(49,432)	(14,627)	-	-
School District	400052	Velva Public School	(71,907)	(71,166)	35,907	(35,089)	(1,559)	-	-
School District	400053	Sheyenne Valley Special Education Unit	(286,019)	(176,733)	(27,358)	(85,664)	3,736	-	-
School District	400054	Center Stanton Public School	(93,580)	(64,488)	250	(26,745)	(2,597)	-	-
School District	400055	Burleigh County Special Education Unit	(18,871)	(13,241)	798	(6,106)	(322)	-	-
School District	400056	New Rockford Sheyenne Public School	(135,356)	(105,596)	(4,087)	(26,240)	567	-	-
School District	400057	James River Multidistrict Special Education Unit	(230,090)	(122,492)	(16,326)	(75,922)	(15,350)	-	-
School District	400058	Newburg United Public School	(94,242)	(58,454)	4,863	(34,201)	(6,450)	-	-
School District	400059	Napoleon Public School District #2	(91,428)	(69,895)	6,377	(28,673)	763	-	-
School District	400060	Yellowstone School District # 14	(109,401)	(51,494)	(4,235)	(44,386)	(9,286)	-	-
School District	400061	Cavalier Public Schools	(151,493)	(95,091)	33,451	(70,298)	(19,555)	-	-

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# 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	2025	2026	2027	2028	2029	Thereafter
School District	400062	Richland School District # 44	\$ (230,607)	\$ (106,026)	\$ (30,294)	\$ (73,796)	\$ (20,491)	\$ -	\$ -
School District	400063	Fort Totten School District # 30	(247,397)	(117,002)	(48,385)	(68,234)	(13,776)	-	-
School District	400064	Bismarck Public Schools	(10,068,264)	(6,214,441)	127,428	(3,510,792)	(470,459)	-	-
School District	400065	Solen Public School Dist #3	(86,285)	(107,064)	45,815	(33,316)	8,280	-	-
School District	400068	Lakota Public School District # 66	(36,945)	(49,628)	14,726	(7,034)	4,991	-	-
School District	400069	Stanley Community Public School District # 2	(559,301)	(347,388)	27,949	(203,631)	(36,231)	-	-
School District	400070	Mandan Public School District #1	(2,050,141)	(1,601,452)	452,532	(848,754)	(52,467)	-	-
School District	400072	Killdeer Public School #16	(164,703)	(170,455)	109,689	(87,228)	(16,709)	-	-
School District	400073	Glenburn School District	(138,026)	(100,956)	5,567	(38,785)	(3,852)	-	-
School District	400074	New Public School #8	(558,447)	(336,838)	(221,609)	-	-	-	-
School District	400075	Williston Public School #1	(5,586,417)	(3,592,574)	(1,994,299)	414	42	-	-
School District	400076	Valley City Public School	(206,624)	(204,351)	89,177	(75,399)	(16,051)	-	-
School District	400077	Dickinson Public Schools	(1,612,182)	(1,415,047)	447,548	(629,431)	(15,252)	-	-
School District	400078	Drayton Public School #19	(271,808)	(116,723)	(33,647)	(95,074)	(26,364)	-	-
School District	400079	Mohall Lansford Sherwood School	(126,118)	(76,756)	18,094	(57,365)	(10,091)	-	-
School District	400080	Westhope Public School #17	(128,676)	(66,609)	(5,854)	(48,214)	(7,999)	-	-
School District	400081	Kindred Public School District #2	(76,744)	(93,930)	82,292	(53,586)	(11,520)	-	-
School District	400082	Grafton Public School District #3	(477,813)	(313,037)	(2,309)	(150,603)	(11,864)	-	-
School District	400083	Wilton Public School District	(177,195)	(100,833)	(15,275)	(52,922)	(8,165)	-	-
School District	400084	Sheyenne Valley Career And Tech Center	(67,264)	(37,029)	(7,064)	(19,852)	(3,319)	-	-
School District	400085	White Shield School Dist #85	(397,119)	(242,745)	14,294	(133,692)	(34,976)	-	-
School District	400086	Tgo School District #60	(582,958)	(393,137)	20,896	(182,915)	(27,802)	-	-
School District	400087	Turtle Lake Mercer School District #72	(160,357)	(90,886)	284	(56,065)	(13,690)	-	-
School District	400088	Lamoure School District #8	(174,035)	(123,328)	(6,851)	(44,250)	394	-	-
School District	400089	Divide County School Dist #1	(168,443)	(134,325)	60,580	(82,225)	(12,473)	-	-
School District	400090	Mott/Regent School Dist #1	(143,643)	(82,742)	(5,968)	(48,576)	(6,357)	-	-
School District	400091	United Public School District # 7	(513,790)	(259,984)	(51,287)	(165,119)	(37,400)	-	-
School District	400092	Kulm Public School District #7	(50,034)	(63,684)	13,185	(6,554)	7,019	-	-
School District	400093	Midway Public School District #128	(199,800)	(140,464)	(15,936)	(36,818)	(6,582)	-	-
School District	400094	Dunseith School District #1	(671,874)	(330,712)	15,090	(286,394)	(69,858)	-	-
School District	400095	Carrington School District #49	(240,175)	(124,467)	(7,252)	(89,602)	(18,854)	-	-
School District	400096	Glen Ullin Public School #48	(183,730)	(79,827)	(25,784)	(61,775)	(16,344)	-	-
School District	400099	Manvel Public School	(179,212)	(97,484)	(23,424)	(48,961)	(9,343)	-	-
School District	400100	Maple Valley School District	1,652	(42,221)	49,899	(6,578)	552	-	-
School District	400101	North Border School District # 100	(340,897)	(195,589)	(42,294)	(91,220)	(11,794)	-	-
School District	400102	Mckenzie Cty Public School #1	(1,282,853)	(726,611)	(68,121)	(434,415)	(53,706)	-	-
School District	400103	Devils Lake Public School	(1,074,421)	(666,002)	(32,743)	(340,399)	(35,277)	-	-
School District	400104	Mt Pleasant School Dist #4	(230,648)	(122,184)	(22,252)	(72,419)	(13,793)	-	-
School District	400105	Central Cass Public School District #7	(395,262)	(280,017)	18,782	(133,328)	(699)	-	-
School District	400106	Milnor Public School District #2	(54,366)	(66,886)	47,014	(30,468)	(4,026)	-	-
School District	400107	Mapleton Public School	26,605	2,261	48,880	(20,689)	(3,847)	-	-
School District	400108	Linton Public School District #36	(150,885)	(101,689)	3,199	(43,632)	(8,763)	-	-
School District	400109	Tioga Public School District #15	(589,485)	(258,884)	(106,992)	(183,969)	(39,640)	-	-
School District	400114	Zeeland Public Schools	(51,171)	(28,109)	(10,944)	(11,251)	(867)	-	-
School District	400117	Garrison Public School District #51	(235,373)	(151,131)	(29,695)	(58,107)	3,560	-	-
School District	400118	Kenmare Public School District #28	(166,466)	(83,523)	(6)	(74,988)	(7,949)	-	-
School District	400119	Lewis & Clark Public Schools	(275,044)	(135,606)	14,020	(123,373)	(30,085)	-	-
School District	400120	Sw Special Education Unit	(32,899)	(19,212)	(2,974)	(10,650)	(63)	-	-
School District	400121	North Valley Career & Technology Center	(35,671)	(27,135)	14,407	(20,262)	(2,681)	-	-
School District	400122	Dakota Prairie Public School	(321,268)	(184,419)	(35,795)	(88,004)	(13,050)	-	-
School District	400123	Beach Public School District #3	(290,336)	(170,236)	(4,793)	(99,951)	(15,356)	-	-
School District	400124	Roiette Public School	(102,730)	(64,424)	(11,002)	(28,320)	1,016	-	-
School District	400125	Drake Public School District	(83,838)	(55,916)	(3,189)	(23,087)	(1,646)	-	-
School District	400128	Sweet Briar School District # 17	12,806	3,278	6,445	2,509	574	-	-
School District	400137	New Salem Almont School District #49	(108,690)	(109,336)	45,446	(42,916)	(1,884)	-	-
School District	400138	Max Public School	(179,352)	(86,581)	(19,856)	(60,951)	(11,964)	-	-
School District	400139	East Central Special Education Unit	(124,877)	(85,923)	25,933	(55,933)	(8,954)	-	-
School District	400140	North Sargent School District #3	(149,104)	(91,970)	(7,139)	(45,499)	(4,496)	-	-
School District	400141	Wahpeton Public School District 37	(318,639)	(270,395)	102,359	(139,988)	(10,615)	-	-
School District	400142	Medina Public School District #3	(64,313)	(38,799)	32,686	(48,353)	(9,847)	-	-
School District	400143	Pingree-Buchanan School District	(69,224)	(41,650)	(2,172)	(23,485)	(1,917)	-	-
School District	400144	West River Student Services	(2,118)	(20,888)	20,648	(5,119)	3,241	-	-
School District	400145	Leeds Public School District 6	(99,856)	(68,905)	(8,535)	(24,634)	2,218	-	-
School District	400147	Sawyer Public School	(14,637)	(21,818)	22,907	(18,919)	3,193	-	-

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	2025	2026	2027	2028	2029	Thereafter		
School District	400148	Willmac Multidistrict Special Education Unit	\$ (443,253)	\$ (279,705)	\$ (27,663)	\$ (116,481)	\$ (19,404)	\$ -	\$ -	\$ -	\$ -
School District	400149	Great Northwest Education Cooperative	(240,702)	(59,263)	(102,529)	(87,672)	8,762	-	-	-	-
School District	400150	Anamoose Public School District #14	(59,650)	(38,672)	178	(21,635)	479	-	-	-	-
School District	400151	South Prairie School District #70	(125,778)	(119,674)	54,626	(57,528)	(3,202)	-	-	-	-
School District	400152	South East Education Cooperative	(157,468)	(96,028)	133,881	(163,917)	(31,404)	-	-	-	-
School District	400153	South Heart Public School District #9	(151,507)	(105,362)	(7,201)	(40,081)	1,137	-	-	-	-
School District	400154	Sargent Central Public School District #6	(70,799)	(45,883)	11,611	(31,116)	(5,411)	-	-	-	-
School District	400155	Fairmount Public School	(54,593)	(24,792)	1,016	(25,900)	(4,917)	-	-	-	-
School District	400156	South Central Prairie Special Education Unit	(4,828)	(16,205)	22,830	(9,490)	(1,963)	-	-	-	-
School District	400157	Pemina Special Education Cooperative	(21,395)	(15,187)	1,243	(7,068)	(383)	-	-	-	-
School District	400158	Central Regional Education Association	58,970	(65,652)	147,730	(26,431)	3,323	-	-	-	-
School District	400159	Oberon Public School #16	(29,719)	(8,665)	18,098	(26,969)	(12,183)	-	-	-	-
School District	400160	Elgin/New Leipzig Public School	135,326	40,525	65,269	17,542	11,990	-	-	-	-
School District	400161	Williston Basin Public School District #7	3,173,615	1,653,954	2,441,934	(854,847)	(67,426)	-	-	-	-
School District	400162	Morton Sioux Special Education Unit	43,232	11,486	16,116	11,523	4,107	-	-	-	-
School District	400163	Nedrose Public School	114,781	103,956	137,637	(110,268)	(16,544)	-	-	-	-
School District	400164	Bowbells Public School District #14	179,646	36,899	70,204	51,483	21,060	-	-	-	-
Political Subdivision	500002	Cass County Water Resource District	(140,370)	(59,264)	(24,355)	(44,935)	(18,186)	-	-	-	-
Political Subdivision	500003	Walsh County Water Resource District	13,904	(4,081)	16,659	1,989	(663)	-	-	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(70,475)	(17,477)	(19,362)	(25,642)	(7,994)	-	-	-	-
Political Subdivision	500006	James River Soil Conservation District	(12,279)	(11,128)	8,072	(5,176)	(4,047)	-	-	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	(51,200)	(37,129)	12,051	(23,914)	(2,208)	-	-	-	-
Political Subdivision	500008	Trails County Water Resource District	(9,765)	(12,321)	3,245	(597)	(92)	-	-	-	-
Political Subdivision	500009	Grafton Park District	(54,692)	(42,259)	(3,250)	(12,690)	3,507	-	-	-	-
Political Subdivision	500010	Cass County Soil Conservation District	(56,668)	(43,177)	10,080	(21,415)	(2,156)	-	-	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(56,263)	(36,115)	2,206	(19,604)	(2,750)	-	-	-	-
Political Subdivision	500016	Greater Ramsey Water District	(144,669)	(91,389)	(15,866)	(38,724)	1,310	-	-	-	-
Political Subdivision	500017	Carnegie Regional Library	(51,404)	(25,488)	(12,182)	(12,619)	(1,115)	-	-	-	-
Political Subdivision	500018	Griggs County Public Library	(14,611)	(10,460)	(1,068)	(2,712)	(371)	-	-	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(154,971)	(107,521)	14,185	(54,671)	(6,964)	-	-	-	-
Political Subdivision	500022	Consolidated Waste Ltd	(46,009)	(33,726)	3,477	(15,146)	(614)	-	-	-	-
Political Subdivision	500023	Walsh County Housing Authority	(11,157)	(6,785)	(306)	(3,551)	(515)	-	-	-	-
Political Subdivision	500024	Williams County Soil Conservation District	6,283	(6,013)	29,385	(15,494)	(1,595)	-	-	-	-
Political Subdivision	500025	Bowman City Park Board	(117,235)	(34,295)	(25,989)	(41,674)	(15,277)	-	-	-	-
Political Subdivision	500027	Stark County Council on Aging/Elder Care	208,017	120,975	188,003	(81,152)	(19,809)	-	-	-	-
Political Subdivision	500028	Williston Housing Authority	(68,886)	(57,043)	21,054	(27,704)	(5,193)	-	-	-	-
Political Subdivision	500030	Minot Rural Fire Department	(231,206)	(82,934)	(99,577)	(48,894)	199	-	-	-	-
Political Subdivision	500031	Central Plains Water District	(37,687)	(42,893)	23,700	(18,444)	(50)	-	-	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	496	(1,289)	13,525	(10,250)	(1,490)	-	-	-	-
Political Subdivision	500038	Jamestown Regional Airport	(47,109)	(40,714)	17,079	(20,862)	(2,612)	-	-	-	-
Political Subdivision	500040	Fargo Park District	56,773	(51,351)	757,137	(198,196)	13,183	-	-	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	27,427	(41,605)	202,303	(20,404)	(12,857)	-	-	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	(46,655)	(21,643)	(9,471)	(14,858)	(683)	-	-	-	-
Political Subdivision	500049	West Fargo Park District	(413,211)	(269,392)	44,535	(164,475)	(23,879)	-	-	-	-
Political Subdivision	500053	Stutsman County Housing Authority	(44,618)	(27,403)	38,880	(44,709)	(11,386)	-	-	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	(11,076)	(2,532)	4,694	(11,831)	(1,407)	-	-	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	(10,998)	(13,867)	15,146	(10,537)	(1,740)	-	-	-	-
Political Subdivision	500056	Cavaller County Job Development Authority	6,995	(5,657)	9,880	762	2,010	-	-	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	(25,840)	(18,002)	111	(7,188)	(761)	-	-	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	7,308	3,242	2,320	1,403	343	-	-	-	-
Political Subdivision	500061	Ward County Water Resource District	(21,617)	(9,702)	(3,053)	(7,014)	(1,848)	-	-	-	-
Political Subdivision	500063	Southwest Water Authority	(1,139,744)	(643,367)	(44,552)	(866,349)	(85,476)	-	-	-	-
Political Subdivision	500068	Burleigh County Council On Aging	(261,951)	(153,107)	17,941	(109,063)	(17,722)	-	-	-	-
Political Subdivision	500072	Watford City Park District	(37,990)	(112,415)	161,157	(83,012)	(3,720)	-	-	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(47,323)	(33,489)	1,044	(14,307)	(571)	-	-	-	-
Political Subdivision	500081	Ramsey County Housing Authority	(66,189)	(52,176)	11,626	(22,564)	(3,075)	-	-	-	-
Political Subdivision	500082	Grand Forks Public Library	(184,010)	(174,661)	57,315	(70,004)	3,340	-	-	-	-
Political Subdivision	500084	Rollette County Soil Conservation District	(8,173)	(7,256)	2,336	(3,146)	(107)	-	-	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	(205,031)	(152,790)	54,068	(82,964)	(23,445)	-	-	-	-
Political Subdivision	500091	Ramsey County Water Resource District	6,741	(2,256)	10,248	(1,065)	(186)	-	-	-	-
Political Subdivision	500097	Grand Forks-E Grand Forks Metropolitan Planning	18,137	(36,734)	42,299	5,672	6,900	-	-	-	-
Political Subdivision	500108	North Dakota Firefighters Association	23,158	(21,235)	35,426	2,406	6,561	-	-	-	-
Political Subdivision	500109	James River Valley Library System	(105,154)	(79,809)	11,395	(36,598)	(142)	-	-	-	-
Political Subdivision	500110	Grand Forks Park District	(266,618)	(313,696)	219,935	(165,954)	(6,903)	-	-	-	-
Political Subdivision	500111	McIntosh County Housing Authority	-	-	-	-	-	-	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	(25,556)	(17,250)	2,190	(9,340)	(1,156)	-	-	-	-
School District	500113	Lonetree Special Education Unit	(30,743)	(10,814)	(8,027)	(8,779)	(3,123)	-	-	-	-
School District	500114	Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	-
Political Subdivision	500115	Agassiz Water Users District	(9,588)	(1,457)	9,916	(16,747)	(1,300)	-	-	-	-
Political Subdivision	500116	Western Area Water Supply Authority	(204,973)	(148,922)	45,922	(90,307)	(11,666)	-	-	-	-
Political Subdivision	500118	Crosby Park District	(25,818)	(15,977)	(9,841)	-	-	-	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(90,067)	(41,143)	(15,774)	(28,302)	(4,848)	-	-	-	-
Political Subdivision	500121	Devils Lake Park Board	(78,293)	(77,008)	20,273	(33,835)	2,279	-	-	-	-
Political Subdivision	500122	North Central Soil Conservation District	(16,768)	(27,743)	1,373	5,631	3,971	-	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	30,220	7,697	10,165	6,521	5,837	-	-	-	-
Political Subdivision	500125	Wahpeton Park Board	(203,667)	(127,643)	1,111	(65,853)	(11,282)	-	-	-	-
Political Subdivision	500126	City Of Bottineau Park Board	(17,962)	(20,615)	11,395	(7,322)	(1,420)	-	-	-	-
Political Subdivision	500128	Logan County Soil Conservation District	(20,740)	(12,855)	313	(7,519)	(679)	-	-	-	-
Political Subdivision	500129	Park District - City Of New Rockford	(37,160)	(14,661)	(7,718)	(11,509)	(3,272)	-	-	-	-
Political Subdivision	500130	Trails County Job Development Authority	1,749	5,835	6,661	(9,757)	(990)	-	-	-	-
Political Subdivision	500131	Minot Park District	189,390	(60,079)	339,244	(82,388)	(7,387)	-	-	-	-
Political Subdivision	500132	Valley City Park District	(26,586)	(48,831)	71,465	(41,368)	(7,852)	-	-	-	-
Political Subdivision	500136	Tioga Park District	10,427	9,110	12,626	(9,496)	(1,813)	-	-	-	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	376,668	187,287	286,814	(95,226)	(2,207)	-	-	-	-
Political Subdivision	500140	Eddy County Soil Conservation District	23,319	8,110	14,443	740	26	-	-	-	-
Political Subdivision	500141	Kindred Park District	35,171	11,820	22,461	1,786	(896)	-	-	-	-
Political Subdivision	500142	Sheridan County Soil Conservation District	20,603	7,757	13,948	(668)	(534)	-	-	-	-
Political Subdivision	500145	Walsh County Job Development Authority	(18,082)	(2,391)	(8,271)	(7,420)	-	-	-	-	-
Political Subdivision	500094	Bismarck Rural Fire Protection	-	-	-	-	-	-	-	-	-
Political Subdivision	500059	Trail Rural Water District	-	-	-	-	-	-	-	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	-	-	-	-	-	-	-
State	030500	Tobacco Prevention/Control Committee	-	-	-	-	-	-	-	-	-
Political Subdivision	500127	Bottineau County Water Resource District	-	-	-	-	-	-	-	-	-
City	200079	City of Scranton	-	-	-	-	-	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-
<b>Total Main System</b>			<b>\$ (327,298,793)</b>	<b>\$ (226,923,837)</b>	<b>\$ 27,906,081</b>	<b>\$ (115,280,560)</b>	<b>\$ (13,000,477)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2025	2026	2027	2028	2029	Thereafter
State	018000	ND Supreme Court	\$ (2,052,285)	\$ (837,374)	\$ (527,772)	\$ (401,086)	\$ (286,053)	\$ -	\$ -
		<b>Total Judges System</b>	<b>\$ (2,052,285)</b>	<b>\$ (837,374)</b>	<b>\$ (527,772)</b>	<b>\$ (401,086)</b>	<b>\$ (286,053)</b>	<b>\$ -</b>	<b>\$ -</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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	2025	2026	2027	2028	2029	Thereafter	
State	012500	Attorney General's Office	4.853991%	\$ 2,237,486	\$ 614,836	\$ 414,886	\$ 276,441	\$ 235,239	\$ 418,186	\$ 277,898	
State	022700	Bismarck State College	0.080238%	95,180	21,404	17,688	15,088	13,950	16,637	10,413	
State	022800	Lake Region State College	0.072846%	79,885	18,268	14,894	12,533	11,501	13,940	8,749	
State	023000	University Of North Dakota	1.286998%	1,411,306	322,729	263,125	221,419	203,178	246,272	154,583	
State	023500	North Dakota State University	0.984305%	1,072,917	245,673	200,087	168,190	154,239	187,198	117,530	
State	023800	ND St College Of Science	0.151146%	165,740	37,901	30,901	26,003	23,861	28,522	18,152	
State	040100	Insurance Department	0.203479%	225,547	51,455	42,032	35,438	32,554	39,367	24,701	
State	050200	Field Services Division	6.338300%	6,927,912	1,585,369	1,291,823	1,086,428	996,593	1,208,827	758,872	
State	053000	Department Of Corrections And Rehabilitation	0.087862%	97,391	22,218	18,149	15,302	14,057	16,999	10,666	
State of ND	054000	Adjutant General ND National Guard	0.818816%	172,708	65,492	30,323	7,571	5,182	37,318	26,822	
State	072000	Game & Fish Department	2.794955%	3,094,154	706,087	576,643	486,072	446,458	540,045	338,849	
State	075000	Parks & Recreation Department	1.406971%	1,563,930	356,574	291,412	245,819	225,878	272,899	171,258	
City	200008	City Of Rolla	0.152858%	159,025	36,796	29,717	24,763	22,597	27,715	17,437	
City	200010	City Of Cavalier	0.103907%	(1,004)	3,426	(42)	(2,730)	(2,930)	485	787	
City	200014	City Of Grand Forks	10.787488%	5,489,429	1,796,180	1,296,577	824,463	357,433	725,234	489,542	
City	200015	City Of Killdeer	0.297118%	179,881	53,951	39,191	29,563	25,351	20,338	12,487	
City	200016	City Of Elendale	0.107123%	38,605	11,584	7,024	4,020	3,599	7,391	4,987	
City	200017	City Of Wishek	0.093887%	96,999	22,480	18,132	15,089	13,759	16,903	10,636	
City	200022	City Of Ray	0.074453%	81,159	18,583	15,135	12,722	11,667	14,160	8,892	
City	200028	City Of Thompson	0.055253%	17,345	5,626	3,232	1,667	1,369	3,234	2,217	
City	200029	City Of Williston	8.811742%	2,022,675	770,424	349,090	100,431	85,232	419,341	298,157	
City	200030	City Of Bowman	0.201857%	86,181	23,622	15,967	9,762	7,628	17,478	11,724	
City	200046	City Of Wahpeton	0.972846%	1,006,940	233,265	188,209	156,684	142,896	175,471	110,415	
City	200054	City Of Kenmare	0.102384%	108,192	24,946	20,204	16,886	15,435	18,863	11,858	
City	200055	City Of Watford City	1.668396%	850,911	287,351	210,082	134,259	53,859	98,685	66,675	
City	200070	City Of Powers Lake	0.095067%	36,416	11,856	5,513	3,698	4,480	5,998	3,871	
City	200083	City Of Grafton	0.417105%	210,913	65,469	46,151	32,635	21,044	27,360	18,254	
City	200084	City Of Emedo	0.049084%	50,245	11,670	9,397	7,806	7,110	8,754	5,508	
City	200085	City Of Lincoln	0.355106%	106,148	45,537	20,254	7,720	3,357	17,093	12,187	
City	200089	City Of Surrey	0.090836%	(3,931)	4,581	(3,331)	(4,861)	(1,970)	729	921	
City	200094	City Of West Fargo	5.823403%	2,883,756	831,423	575,637	393,393	314,611	464,784	304,908	
City	200098	City Of Oakes	0.147893%	83,246	26,296	19,447	14,654	12,558	6,527	3,764	
City	200103	City Of Burlington	0.120481%	9,740	7,674	2,986	(1,059)	(3,396)	1,784	1,751	
City	200104	City Of Lisbon	0.109015%	126,096	28,506	23,458	19,925	18,380	22,030	13,797	
County	300001	Adams County	0.146491%	(24,610)	2,493	(4,254)	(8,196)	(10,745)	(8,976)	(1,717)	
County	300003	Benson County	0.169035%	51,673	16,199	9,908	5,465	3,302	9,854	6,945	
County	300004	Billings County	0.058937%	307,125	84,449	67,153	48,054	33,978	38,379	25,112	
County	300005	Bottineau County	0.993061%	1,044,606	241,101	195,109	162,929	148,854	182,106	114,507	
County	300006	Bowman County	0.186793%	82,095	21,820	15,161	9,733	7,529	16,654	11,198	
County	300008	Burleigh County	6.525927%	6,749,655	1,563,874	1,261,638	1,050,163	957,668	1,176,185	740,127	
County	300009	Cass County	8.557927%	2,759,526	856,494	499,716	267,542	249,296	527,705	358,773	
County	300010	Cavalier County	0.381825%	413,224	94,769	77,086	64,712	59,301	72,086	45,270	
County	300011	Dickey County	0.155900%	167,460	38,470	31,249	26,197	23,988	29,208	18,348	
County	300013	Dunn County	1.300586%	414,248	137,403	82,783	42,536	30,025	72,081	49,420	
County	300015	Emmons County	0.361082%	362,301	84,537	67,814	56,113	50,996	63,086	39,755	
County	300016	Foster County	0.063988%	(52,252)	(6,961)	(9,455)	(10,995)	(10,745)	(8,976)	(5,120)	
County	300017	Golden Valley County	0.258153%	268,980	62,217	50,261	41,895	38,236	46,881	29,490	
County	300018	Grand Forks County	5.131941%	5,299,845	1,228,385	990,709	824,406	751,669	923,509	581,167	
County	300020	Griggs County	0.085921%	2,481	2,628	(709)	(2,800)	(2,338)	1,167	2,533	
County	300021	Hettinger County	0.279328%	293,055	67,679	54,743	45,691	41,732	51,085	32,125	
County	300023	Lamoure County	0.175218%	185,097	42,681	34,566	28,888	26,404	32,271	20,287	
County	300024	Logan County	0.145950%	151,103	35,002	28,243	23,513	21,445	26,332	16,568	
County	300026	McIntosh County	0.063795%	70,490	16,093	13,138	11,071	10,167	12,303	7,718	
County	300027	Mckenzie County	4.136763%	1,605,791	482,295	290,477	169,074	140,902	312,102	210,941	
County	300028	Mclean County	1.150037%	376,956	119,897	69,805	37,846	32,632	69,411	47,365	
County	300029	Mercer County	1.311737%	1,390,187	320,321	259,570	217,063	198,471	242,394	152,368	
County	300034	Pembina County	0.734424%	768,372	177,563	143,549	119,570	109,341	133,933	84,236	
County	300037	Ransom County	0.231238%	238,193	55,241	44,531	37,038	33,761	41,503	26,119	
County	300038	Renville County	0.268783%	139,659	44,405	31,957	23,247	19,437	12,837	7,776	
County	300042	Sheridan County	0.101208%	107,146	24,694	20,007	16,727	15,293	18,682	11,743	
County	300044	Slope County	0.057715%	16,189	5,092	2,799	1,261	1,221	3,442	2,374	
County	300045	Stark County	1.816606%	607,742	198,616	114,921	60,842	47,647	110,301	75,415	
County	300046	Steele County	0.183259%	180,373	42,280	33,792	27,854	25,256	31,393	19,798	
County	300047	Stutsman County	1.750349%	1,795,895	416,872	335,808	279,088	254,279	312,889	196,959	
County	300048	Towner County	0.273455%	114,126	39,851	19,402	10,432	10,296	20,465	13,680	
County	300049	Traill County	0.447963%	469,944	108,532	87,786	73,270	66,920	81,920	51,516	
County	300050	Walsh County	0.735768%	357,348	122,461	88,386	55,142	21,964	41,405	27,990	
County	300051	Ward County	4.420793%	1,937,699	571,384	366,803	225,788	174,502	358,924	240,298	
County	300052	Wells County	0.206597%	95,600	31,216	16,241	9,497	8,860	17,863	11,923	
County	300053	Williams County	5.845209%	2,196,598	668,499	408,389	238,072	207,974	402,993	270,671	
Political Subdivision	500030	Minot Rural Fire Department	0.274697%	167,719	48,644	35,922	27,021	23,127	20,368	12,637	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.763891%	234,170	80,122	45,543	22,920	16,674	40,733	28,178	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	-	-	-	-	
<b>Total Public Safety with Prior Main System Service System</b>				<b>99.999999%</b>	<b>\$ 62,128,932</b>	<b>\$ 16,525,570</b>	<b>\$ 11,965,540</b>	<b>\$ 8,735,643</b>	<b>\$ 7,317,976</b>	<b>\$ 10,670,442</b>	<b>\$ 6,913,761</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.

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	2025	2026	2027	2028	2029	Thereafter
City	200007	City of Beulah	\$ (34,211)	\$ (15,079)	\$ (5,391)	\$ (8,111)	\$ (5,630)	\$ -	\$ -
City	200027	City of Mandan	(328,823)	(127,597)	(63,850)	(88,357)	(49,019)	-	-
City	200043	City of Dickinson	(440,499)	(166,783)	(79,055)	(115,187)	(79,474)	-	-
City	200096	City Of Valley City	(63,773)	(23,622)	(9,194)	(16,799)	(14,158)	-	-
City	200097	City Of Devils Lake	(115,485)	(44,749)	(20,070)	(30,367)	(20,299)	-	-
City	200118	City of Berthold	(2,645)	(1,763)	(317)	(927)	362	-	-
City	200126	City of Garrison	(11,534)	(4,519)	(2,149)	(2,826)	(2,040)	-	-
City	200128	City of Rolette	(5,904)	(1,178)	(1,178)	(1,178)	(2,370)	-	-
County	300002	Barnes County	(97,607)	(40,033)	(16,016)	(25,190)	(16,368)	-	-
County	300030	Morton County	(251,389)	(94,460)	(50,293)	(66,329)	(40,307)	-	-
County	300040	Rolette County	(90,310)	(33,332)	(16,623)	(24,875)	(15,480)	-	-
County	300041	Sargent County	(35,415)	(14,699)	(6,193)	(9,395)	(5,128)	-	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	(39,301)	(17,118)	(3,717)	(10,907)	(7,559)	-	-
Political Subdivision	500152	Horace Rural Fire Protection District	3,081	(1,695)	2,331	618	1,827	-	-
<b>Total Public Safety without Prior Main System Service System</b>			<b>\$ (1,513,815)</b>	<b>\$ (586,627)</b>	<b>\$ (271,715)</b>	<b>\$ (399,830)</b>	<b>\$ (255,643)</b>	<b>\$ -</b>	<b>\$ -</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
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 (Continued)

During Year Ending Recognition Period		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2025	2026	2027	2028	2029	Thereafter	
State	048500	Workforce Safety & Insurance	\$ (5,456)	\$ 34,494	\$ 8,016	\$ 11,974	\$ (44,641)	\$ (74,244)	\$ (434,140)	\$ (1,322,976)	\$ (869,647)	\$ (1,196,256)	\$ 441,086	\$ 19,320	\$ (365,580)	\$ (315,830)	\$ (73,214)	\$ 27,792	\$ (4,328)	\$ -	\$ -	\$ -
State of ND	050200	Field Services Division	(13,298)	(3,816)	(1,444)	(25,688)	(6,057)	37,569	(24,169)	149,191	563,102	47,496	(385,940)	(11,208,374)	(8,719,580)	(2,568,886)	(2,657,919)	(2,612,662)	(880,113)	-	-	-
State of ND	050400	Highway Patrol	(2,954)	6,010	4,637	(1,689)	(17,816)	(5,179)	32,652	(176,398)	(82,653)	(148,951)	126,537	(118,772)	(99,516)	(49,130)	(23,162)	(17,457)	(9,767)	-	-	-
State of ND	051600	Heart River Correctional Center	-	-	-	(1,661)	13,974	(7,333)	-	-	-	1,507,474	313,232	840,705	1,340,829	594,297	455,565	225,309	65,658	-	-	-
State of ND	051700	Department Of Corrections Transitional Services	(2,550)	(11,840)	(5,793)	7,931	(6,338)	(382)	7,820	223,078	488,138	(468,371)	238,731	190,978	183,870	65,863	35,391	87,600	15,016	-	-	-
State of ND	051800	James River Correctional Ctr	(12,024)	(24,939)	1,824	44,935	30,717	(71,197)	106,824	759,443	957,527	(2,866,969)	(1,372,660)	1,040,097	(819,404)	(546,378)	(134,988)	85,785	76,180	-	-	-
State of ND	051900	State Penitentiary	16,590	(28,878)	(75,227)	165,590	(6,255)	(144,338)	(304,251)	2,004,484	272,613	(4,219,310)	(218,167)	2,300,553	169,064	(408,749)	(65,759)	473,689	169,883	-	-	-
State of ND	052000	Rough Rider Industries	(1,096)	671	(7,267)	(7,857)	(2,572)	(1,094)	(10,938)	66,623	117,976	(115,962)	122,177	2,884	28	(14,692)	8,797	28	8,751	-	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	5,662	(7,504)	(17,826)	(20,026)	14,297	(4,858)	(524,510)	1,090,734	208,532	(158,663)	(486,858)	381,867	(2,249)	(28,743)	(41,832)	38,621	29,705	-	-	-
State of ND	054000	Adjutant General ND National Guard	2,127	191	(26,342)	(25,910)	(80,426)	14,976	(492,963)	(371,046)	182,503	(661,976)	(658,800)	2,456,674	1,282,173	277,219	316,401	493,819	194,734	-	-	-
State of ND	060100	Department Of Commerce	16,358	(40,119)	40,133	2,441	(1,230)	2,867	(244,241)	361,270	301,835	36,906	800,004	203,777	660,772	286,471	229,864	128,157	16,280	-	-	-
State of ND	060200	Dept Of Agriculture	(17,194)	(1,964)	6,752	(3,011)	(1,270)	(15,938)	242,170	220,292	(354,570)	696,099	(265,278)	170,678	157,264	84,425	63,330	8,445	12,192	-	-	-
State of ND	060700	Milk Marketing Board	4,171	54	1,697	4,488	(909)	(153)	(88,892)	1,575	(110,483)	(16,996)	78,130	5,186	25,362	(1,026)	16,955	9,036	397	-	-	-
State of ND	060800	ND Oilseed Council	(53)	14	(88)	(146)	88	617	(1,185)	196	261	(1,318)	8,414	5,784	1,666	1,640	1,808	670	-	-	-	-
State of ND	061000	ND Soybean Council	(385)	(125)	(110)	256	7,867	40,184	82,864	(59,897)	1,142	52,352	(204,089)	(824,218)	(539,530)	(166,904)	(171,911)	(154,521)	(46,014)	-	-	-
State of ND	061400	ND Corn Utilization Council	3,392	57	(396)	(681)	(4,465)	8,619	(100,987)	11,624	7,297	9,002	134,572	(203,398)	(74,296)	(14,600)	(12,762)	(13,587)	(15,347)	-	-	-
State of ND	061600	State Seed Department	1,495	601	(15,201)	(981)	(2,964)	6,387	(91,196)	(17,834)	(45,207)	(179,731)	15,885	(414,498)	(376,482)	(137,777)	(113,890)	(92,660)	(32,155)	-	-	-
State of ND	062400	Beef Commission	(295)	(5,228)	3,986	(844)	5,382	(2,264)	2,502	62,496	(76,819)	65,314	(253,052)	159,260	(4,690)	(16,647)	(11,302)	10,891	12,368	-	-	-
State of ND	062500	ND Wheat Commission	(710)	181	(1,207)	(1,981)	(2,274)	(4,934)	(6,756)	(1,160)	(8,013)	6,934	(11,018)	(12,276)	(4,805)	(8,013)	(3,517)	(2,825)	(1,129)	-	-	-
State of ND	062600	ND Barley Council	(212)	59	(387)	(626)	(681)	(967)	2,118	14,176	(6,351)	(6,145)	(12,572)	(10,395)	(19,424)	(8,113)	(6,447)	(3,970)	(894)	-	-	-
State of ND	066500	State Fair Association	(2,076)	10,953	(5,946)	1,774	1,084	27	60,580	(285,261)	158,972	31,919	112,842	(305,476)	(137,003)	(13,701)	(40,513)	(58,724)	(24,065)	-	-	-
State of ND	067000	Racing Commission	55	51	(343)	(555)	(854)	(219)	(8,134)	(5,650)	500	1,961	(8,683)	(4,652)	(8,494)	(2,931)	(3,085)	(2,095)	(383)	-	-	-
State of ND	070100	Historical Society	9,266	11,235	(15,461)	487	(21,516)	(30,162)	(399,765)	129,913	591,343	(155,712)	381,900	380,109	503,647	216,824	141,894	117,358	27,571	-	-	-
State of ND	070900	ND Council On The Arts	(530)	170	(1,562)	(900)	(1,689)	2,987	1,455	4,283	31,773	(27,904)	(46,673)	(21,190)	(46,673)	(16,974)	(18,997)	(9,267)	(1,435)	-	-	-
State of ND	072000	Game & Fish Department	(11,153)	11,974	(8,626)	(44,877)	(22,415)	(36,874)	80,025	(355,412)	160,578	553,293	(559,566)	(4,886,282)	(3,911,208)	(1,229,876)	(1,200,264)	(1,193,188)	(387,880)	-	-	-
State of ND	075000	Parks & Recreation Department	(4,598)	1,277	(6,463)	(13,345)	(34,563)	(18,430)	23,203	(415,958)	57,764	(186,131)	501,136	(2,380,042)	(1,629,243)	(443,349)	(695,549)	(502,243)	(188,102)	-	-	-
State of ND	077000	Water Commission	13,021	17,881	(10,213)	3,678	(9,349)	(70,195)	(466,737)	(356,713)	235,881	(655,140)	675,751	275,517	336,931	90,059	115,118	115,544	16,210	-	-	-
State of ND	080100	Department Of Transportation	102,756	(18,551)	(45,334)	(81,518)	(89,159)	(208,441)	(4,592,667)	(1,919,533)	(1,010,512)	1,675,755	1,252,554	861,250	1,027,937	357,453	202,861	162,116	12,100	-	-	-
State of ND	090000	ND State Board Of Accountancy	3,957	39	(276)	(466)	(569)	(830)	(211,275)	(3,892)	8,385	3,343	15,877	(2,760)	7,921	4,495	2,975	733	(282)	-	-	-
State of ND	090100	ND Board Of Medical Examiners	(555)	(268)	(1,011)	(1,146)	(1,539)	2,746	(2,317)	(99,351)	51,045	(4,558)	(25,174)	(21,047)	(11,095)	(1,115)	(6,732)	(2,105)	(1,538)	-	-	-
State of ND	090200	Board Of Pharmacy	(403)	103	(2,303)	448	(1,661)	(1,601)	7,413	(6,079)	5,548	6,500	(15,769)	(12,865)	(17,843)	(5,226)	(6,369)	(5,110)	(1,543)	-	-	-
State of ND	090600	Real Estate Commission	(1,358)	42	(615)	(946)	(731)	(1,430)	100,017	8,311	(5,744)	77,099	(10,260)	(5,453)	13,941	11,608	5,578	(7,702)	(1,138)	-	-	-
State of ND	090900	Electrical Board	(2,424)	(4,517)	(313)	2,915	(3,667)	(6,810)	96,863	189,871	(269,902)	(27,325)	455,278	(32,275)	168,476	45,185	89,302	37,070	(8,081)	-	-	-
State of ND	095501	ND System Information Technology Services	(4,373)	4,391	(9,055)	(9,933)	(12,584)	5,130	72,112	29,692	263,943	7,172	(139,951)	(112,094)	(127,837)	(19,989)	(59,227)	(40,193)	(3,282)	-	-	-
State of ND	095503	North Dakota State Board of Dental Examiners	-	-	-	-	(5,788)	(760)	-	-	-	-	203,867	1,914	110,031	44,734	44,734	20,473	90	-	-	-
District Health Unit	100002	Minnehaha District Health Unit	4,302	(64)	(1,026)	69	(93)	(991)	4,457	2,486	60,442	1,662	(15,509)	6,143	4,898	7,158	(2,209)	(455)	404	-	-	-
District Health Unit	100003	Wells County Dist Health Unit	(1,896)	2,286	(1,910)	(318)	152	408	(7,277)	(51,418)	(177,009)	(88,268)	(18,814)	(59,007)	(58,790)	(19,298)	(28,872)	(15,398)	(4,615)	-	-	-
District Health Unit	100004	Central Valley Health Unit	(526)	5,737	(3,085)	(5,269)	(1,608)	125	6,295	(41,602)	(15,161)	165,611	69,576	(81,452)	(47,557)	7,809	(6,251)	(34,828)	(14,287)	-	-	-
District Health Unit	100005	Dickey County Health District	(5)	(1,097)	(299)	(1,306)	2,869	(1,071)	(28,300)	53,722	30,203	51,456	(128,654)	13,756	(37,625)	(9,731)	(18,983)	(9,912)	1,001	-	-	-
District Health Unit	100006	Emmons County Public Health	(960)	(882)	(1,498)	3,083	(544)	(1,557)	1,420	4,296	64,242	(146,616)	53,332	(13,088)	(21,946)	(13,153)	(9,651)	2,011	(1,153)	-	-	-
District Health Unit	100007	Rolette County Public Health	376	(3,020)	5,993	3,067	(1,024)	4,445	13,266	16,363	77,711	139,556	132,412	(337,195)	(122,425)	(3,852)	(29,126)	(63,229)	(26,218)	-	-	-
District Health Unit	100008	Towner County Public Health Unit	(180)	(831)	(1,227)	1,609	(2,554)	582	9,391	56,430	(20,480)	(25,236)	84,480	(5,631)	29,716	8,686	14,232	7,195	(3,977)	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(284)	877	(455)	1,473	422	(129)	4,515	(924)	821	63,745	(238)	(14,045)	11,733	11,080	5,015	(3,244)	(1,118)	-	-	-
District Health Unit	100010	First District Health Unit	(5,057)	7,044	(3,243)	(4,429)	(6,168)	(5,073)	25,612	(389,569)	(23,923)	62,998	38,017	(84,582)	(35,478)	(4,915)	(6,101)	(17,399)	(7,063)	-	-	-
District Health Unit	100011	Lake Region District Health Unit	(1,443)	398	(5,033)	(10,873)	2,822	15,798	35,946	12,445	134,460	152,686	(268,277)	(25,706)	(263,501)	(64,266)	(97,388)	(82,787)	(19,060)	-	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	5,006	(239)	(396)	(6,780)	(5,984)	(15,791)	229,544	3,567	(127,110)	53,846	(67,977)	(62,702)	(104,897)	(44,155)	(28,755)	(25,622)	(6,185)	-	-	-
District Health Unit	100013	Upper Missouri Health Unit	2,014	(2,629)	(1,650)	(3,616)	1,804	(11,138)	(18,002)	41,512	177,829	181,841	(163,042)	143,011	101,395	60,402	16,683	13,921	10,389	-	-	-
District Health Unit	100014	Kidder County District Health Unit	(116)	(32)	(174)	(5																

# 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		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Employer Type	Employer ID	Employer	5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	Total Deferred	2025	2026	2027	2028	2029	Thereafter
			Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share													
City	200009	City of New Town	\$ (2,874)	\$ (9,040)	\$ 12,115	\$ 5,915	\$ 21,890	\$ 6,114	\$ 136,812	\$ (3,163)	\$ (54,144)	\$ (316,336)	\$ (207,216)	\$ 316,093	\$ 32,364	\$ (41,717)	\$ (6,605)	\$ 55,299	\$ 25,387	\$ -	\$ -
City	200010	City of Cavalier	657	2,244	(2,105)	(6,784)	(471)	(279)	(54,355)	52,252	25,244	105,638	32,531	(48,702)	17,630	21,096	8,403	(8,008)	(3,861)	-	-
City	200011	City of Harvey	1,270	(1,189)	1,068	6,198	(2,072)	8,239	(14,220)	5,246	(49,435)	(111,410)	84,502	(341,668)	(254,983)	(88,761)	(71,573)	(68,380)	(26,269)	-	-
City	200012	City of Napoleon	117	46	(428)	(734)	(807)	4	4,794	(8,019)	(4,371)	(7,277)	(7,863)	(124,781)	(102,754)	(32,182)	(31,120)	(29,623)	(9,829)	-	-
City	200014	City of Grand Forks	130,375	(160,894)	470,967	(122,884)	(122,825)	115,873	1,493,818	1,247,462	(14,176,831)	1,033,297	224,735	135,866	(1,522,077)	(1,819,910)	209,686	66,328	19,819	-	-
City	200015	City of Killdeer	2,103	(18)	8,763	1,871	25,110	(1,344)	(59,917)	42,775	(283,877)	180,870	(651,045)	(5,200)	(329,414)	(144,891)	(118,906)	(65,317)	(500)	-	-
City	200016	City of Ellendale	(5,002)	(1,827)	(2,573)	(4,409)	(4,809)	(14,772)	14,045	(44,259)	42,640	24,430	(37,172)	(17,357)	(7,601)	188	(6,900)	(3,044)	-	-	-
City	200017	City of Wishek	631	22	(1,894)	1,593	(125)	2,199	(14,011)	20,346	(4,692)	(6,369)	(842)	(170,278)	(132,572)	(40,991)	(39,530)	(38,808)	(13,243)	-	-
City	200018	City of Granville	(858)	999	-	548	413	1,517	43,277	(24,577)	(72,787)	85,542	(28,837)	70,938	60,124	18,858	21,772	13,787	5,707	-	-
City	200019	City of Linton	(1,483)	575	227	(183)	(2,001)	1,100	17,920	7,550	9,544	3,623	3,715	6,522	9,513	4,406	2,576	1,929	602	-	-
City	200020	City of Finley	(146)	9	297	(1,389)	(2,583)	(3,257)	2,793	(976)	(9,527)	34,142	23,178	(89)	18,633	9,577	7,990	1,328	(262)	-	-
City	200021	City of Wilton	615	(7,379)	1,152	(94)	(157)	(420)	1,629	(21,466)	(9,402)	7,583	16,978	(11,864)	1,117	1,305	1,892	(1,112)	(968)	-	-
City	200022	City of Ray	(278)	(456)	(211)	(594)	4,775	153	5,353	21,400	19,142	(1,681)	16,438	(3,495)	11,268	6,430	3,705	1,395	(262)	-	-
City	200025	City of Medora	1,846	1,100	(773)	(1,622)	231	8,288	17,094	(70,671)	48,989	20,321	156,346	(136,979)	1,141	17,069	7,876	(13,665)	(10,139)	-	-
City	200026	City of Velva	6,828	(19)	(503)	(851)	124	558	113,806	12,825	(1,516)	6,250	(14,776)	(16,638)	(39,770)	(12,953)	(13,148)	(10,825)	(2,844)	-	-
City	200028	City of Thompson	(910)	757	(352)	(615)	(702)	(1,003)	3,223	(1,549)	(54)	12,084	540	(23,282)	(14,780)	(3,186)	(4,180)	(5,411)	(1,913)	-	-
City	200029	City of Williston	(16,049)	15,233	(96,656)	28,934	3,764	37,402	717,980	(254,996)	1,829,654	(1,652,110)	(625,988)	(4,058,799)	(3,729,131)	(1,151,860)	(1,270,825)	(989,613)	(318,833)	-	-
City	200030	City of Bowman	(1,167)	5,082	(8,272)	(2,904)	6,609	(1,831)	26,660	(91,616)	21,319	(60,551)	70,505	21,235	(39,284)	(20,871)	(17,890)	(2,051)	1,528	-	-
City	200031	City of Tioga	(10,006)	3,694	3,246	2,390	(5,289)	1,654	199,429	(68,770)	(40,747)	7,060	115,045	(43,671)	25,585	11,218	16,157	1,519	(3,309)	-	-
City	200033	City of Rhame	(83)	(20)	(44)	(1,005)	155	(359)	(13,126)	234	(5,067)	24,299	(33,611)	14,156	(575)	(37)	(1,392)	(235)	1,089	-	-
City	200035	City of Fargo	(70,531)	(210,438)	134,447	(14,773)	(207,223)	(106,821)	1,604,169	6,548	1,184,398	(427,988)	5,359,933	(1,227,046)	1,864,216	957,209	791,658	218,440	(105,091)	-	-
City	200037	City of Jamestown	3,844	2,926	1,143	(7,609)	(3,702)	(19,664)	81,212	(76,068)	(167,393)	139,201	(406,806)	91,928	(20,978)	(56,306)	(25,233)	5,462	-	-	-
City	200037	City of Beach	(5,044)	1,640	(714)	(1,179)	(2,651)	(643)	156,408	(17,209)	8,670	(2,092)	(39,788)	88,122	44,050	11,138	10,205	15,816	6,891	-	-
City	200038	City of Glenburn	(467)	392	(167)	2,129	8,858	1,190	1,327	(1,901)	(1,284)	(63,540)	72,211	(19,276)	9,356	398	6,280	4,104	(1,426)	-	-
City	200040	City of Kulm	(124)	32	(214)	(656)	(128)	(1,224)	(1,748)	3,773	(3,521)	(10,818)	(10,045)	(3,059)	(3,069)	(898)	-	-	-	-	-
City	200041	City of Hardwood	(1,001)	1,982	(3,435)	5,991	(2,928)	142	3,596	1,002	7,689	(103,061)	94,222	(111)	17,525	(43)	8,244	9,321	3	-	-
City	200043	City of Dickinson	(112,475)	(14,029)	(16,063)	12,811	(22,261)	(49,492)	3,386,354	1,618,052	702,932	81,582	940,559	622,482	1,085,981	465,159	350,037	225,639	45,146	-	-
City	200045	City of Mapleton	(1,683)	1,001	1,945	(3,504)	(1,918)	47,059	5,702	(7,787)	142,414	(13,392)	(68,245)	(22,679)	86	(970)	(16,637)	(5,158)	-	-	-
City	200046	City of Wahpeton	23,981	494	(8,062)	(25,281)	(11,433)	46,033	(114,900)	55,415	65,277	(72,299)	386,976	(1,981,566)	(1,417,823)	(418,802)	(418,675)	(427,853)	(152,493)	-	-
City	200047	City of Bottineau	(448)	1,468	(2,004)	(536)	(274)	1,304	32,117	(18,055)	87,648	(43,960)	(60,374)	(84,398)	(107,146)	(31,507)	(40,677)	(27,628)	(7,334)	-	-
City	200049	City of Elgin	(149)	(173)	(117)	302	(103)	100	5,143	443	(15,967)	6,612	(2,894)	(6,143)	(6,410)	(3,047)	(1,151)	(1,697)	(475)	-	-
City	200050	City of Rugby	2,234	4,006	1,045	(2,900)	3,812	(2,692)	(45,511)	(60,804)	(6,476)	14,736	(199,266)	153,139	12,241	(6,919)	(7,405)	14,710	11,855	-	-
City	200051	City of New Salem	(647)	732	122	202	(634)	1,138	32,327	(62,054)	21,194	6,369	40,458	(48,034)	(8,582)	2,879	(1,029)	(6,736)	(3,696)	-	-
City	200052	City of Walhalla	6,151	718	499	21	(2,955)	7,182	(68,505)	(3,502)	36,840	22,917	38,752	(250,453)	(153,825)	(37,193)	(45,092)	(52,373)	(19,167)	-	-
City	200053	City of Winnier	(504)	65	(436)	(723)	(812)	(1,262)	12,986	(4,465)	(3,461)	7,340	(10,736)	(6,566)	(10,712)	(3,555)	(5,558)	(2,983)	(616)	-	-
City	200054	City of Kenmare	5,066	(1,324)	982	4,257	4,088	2,069	9,833	77,752	3,104	(208,494)	(55,730)	32,720	(71,449)	(47,558)	(29,374)	2,742	2,741	-	-
City	200055	City of Watford City	5,988	115,205	5,459	9,874	(6,367)	1,506	244,672	(1,257,017)	(648,277)	(70,394)	271,974	451,247	389,864	66,574	156,255	131,366	35,669	-	-
City	200057	City of Cooperstown	(285)	1,754	1,035	145	4,309	3,185	1,280	(46,055)	25,565	27,866	(126,688)	72,541	4,632	204	(6,495)	4,957	5,966	-	-
City	200058	City of New England	(216)	58	(242)	(410)	(512)	(731)	(2,048)	(1,093)	1,516	(1,830)	(3,478)	(14,179)	(14,265)	(4,637)	(4,614)	(3,840)	(1,174)	-	-
City	200059	City of Carrington	10,049	3,591	582	3,343	(1,951)	(4,872)	(209,459)	36,110	129,001	(53,529)	101,307	(23,460)	35,718	24,897	9,442	3,611	(2,232)	-	-
City	200060	City of Mott	(216)	(60)	(353)	1,885	2,539	(55)	11,311	(3,931)	7,528	(33,899)	(63,333)	67,844	8,755	(3,918)	(2,078)	9,410	5,341	-	-
City	200061	City of Larimore	(3,293)	(18)	(626)	7,937	(6,978)	(4,105)	82,702	(15,764)	3,782	822	(60,115)	72,140	18,905	3,008	1,714	8,824	5,359	-	-
City	200062	City of Sherwood	(305)	257	1,083	1,558	(58)	773	4,015	(2,890)	(65,580)	54,145	2,635	1,781	12,594	3,341	8,202	849	202	-	-
City	200063	City of Lamoure	1,511	2,732	(2,265)	673	639	194	(34,863)	(18,237)	131,249	16,025	(151)	(14,646)	14,885	20,413	(1,108)	(3,280)	(1,140)	-	-
City	200064	City of Michigan	(14)	(755)	(118)	(1,400)	(1,262)	(95)	687	10,531	(16,877)	(5,547)	2,592	(5,943)	(8,511)	(1,811)	(1,811)	(1,257)	(474)	-	-
City	200065	City of Park River	(854)	(56)	(481)	45	9,014	(225)	(33,370)	(3,957)	(15,574)	(11,468)	(202,010)	(66,998)	(164,508)	(63,791)	(60,252)	(35,170)	(5,295)	-	-
City	200066	City of Sawyer	-	-	-	-	(746)	14,671	-	-	-	112,021	4,763	76,271	29,457	15,827	15,827	1,530	-	-	-
City	200067	City of Hatton	(620)	492	2,659	459	1,923	1,905	1,885	(72,341)	7,564	4,147	2,181	(1,542)	(1,542)	3,319	1,559	322	-	-	-
City	200069	City of Northwood	4,377	(879)	790	2,528	(1,400)	(461)	(33,839)	63,498	(10,740)	(3,773)	24,085	(18,341)	(3,940)	(1,047)	606	(2,017)	(1,482)	-	-
City	200070	City of Powers Lake	(87)	1,224	359	303	605	(112)	5,562	(6,925)	(981)	336	(1,771)	(1,981							

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

## Main System (Continued)

During Year Ending Recognition Period		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Employer Type	Employer ID	Employer	5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	2025	2026	2027	2028	2029	Thereafter
			Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2025	2026	2027	2028	2029	Thereafter	
City	200091	City Of NewRockford	\$ (348)	\$ 86	\$ 298	\$ (1,271)	\$ 904	\$ (1,188)	\$ 5,295	\$ (9,932)	\$ (83,147)	\$ (8,367)	\$ 950	\$ (1,469)	\$ (9,435)	\$ (7,390)	\$ (1,414)	\$ (422)	\$ (209)	\$ -
City	200092	City Of Minot	(116,863)	(88,677)	(40,376)	17,170	2,641,249	4,162,221	1,923,920	2,422,545	2,765,430	3,119,378	5,038,688	2,152,726	1,636,111	1,000,847	249,184	637,123	273,235	(10,963)
City	200094	City Of West Fargo	83,113	(7,763)	(39,846)	81,578	(130,143)	(14,382)	(1,494,354)	289,310	2,607,478	(102,706)	3,122,792	(124,781)	1,933,319	1,033,924	637,123	273,235	273,235	(10,963)
City	200096	City Of Valley City	-	-	(24,644)	2,283	(8,302)	-	-	-	-	809,582	257,329	266,479	612,551	289,192	216,875	85,943	20,341	-
City	200097	City Of Devils Lake	(2,067)	974	(24,039)	9,214	7,618	138,581	138,739	(10,187)	144,487	349,499	(106,863)	161,399	82,597	72,886	13,737	(7,821)	-	-
City	200098	City Of Oakes	4,558	82	1,351	(907)	(421)	(8,201)	(51,224)	(39,638)	(61,102)	48,916	(321,030)	118,082	(85,254)	(45,632)	(40,794)	(7,485)	8,657	-
City	200100	City Of Mohall	(4,595)	2,129	(421)	(700)	(786)	4,115	59,849	(68,705)	963	467	(4,169)	(11,248)	(85,189)	(25,754)	(25,814)	(25,814)	(8,441)	-
City	200101	City Of Lidgerwood	(119)	31	(204)	(344)	(403)	(206)	3,712	(195)	(650)	1,964	4,471	(32,388)	(22,881)	(6,331)	(6,347)	(7,049)	(2,556)	-
City	200102	City Of McClusky	(56)	15	871	1,679	298	64	(500)	(2,525)	(57,177)	51,885	(13,327)	(245)	7,930	2,252	6,042	(351)	(13)	-
City	200103	City Of Burlington	2,498	(765)	488	(972)	(1,485)	(854)	(55,134)	(17,573)	46,405	(149)	2,916	(11,330)	(1,766)	4,479	(2,626)	(2,659)	(960)	-
City	200104	City Of Lisbon	(120)	7,353	621	(1,785)	19,735	1,620	6,970	(45,548)	73,590	58,796	(485,778)	(79,129)	(285,300)	(98,524)	(115,277)	(65,394)	(6,105)	-
City	200110	City Of Halliday	831	25	263	(707)	(124)	(550)	(15,430)	6,951	16,966	8,498	3,435	68,823	59,729	20,837	17,449	16,062	5,381	-
City	200111	City Of Maddock	1,666	46	(4,535)	348	(208)	(702)	(50,747)	(625)	87,987	(18,472)	23,394	(3,806)	15,991	13,140	1,879	1,328	(356)	-
City	200112	City Of Riverdale	-	-	-	-	(8,756)	-	-	-	-	-	-	225,924	167,153	50,015	50,015	50,015	17,108	-
City	200114	City Of Regent	595	1,461	938	502	146	180	(6,226)	5,988	5,031	9,600	1,382	4,118	8,556	2,607	1,146	338	-	-
City	200115	City Of Lakota	5,969	(1,932)	(10,403)	(490)	(2,314)	(413)	(68,517)	46,185	11,650	15,950	49,314	(9,222)	(40,740)	(6,544)	(9,522)	(17,229)	(7,535)	-
City	200117	City Of Alexander	2,150	1,373	62	(714)	(804)	(1,889)	(28,552)	(5,523)	36,324	25,400	(1,111)	97,790	13,980	8,376	3,763	511	-	-
City	200118	City Of Berthold	(51)	(142)	691	356	497	3,323	(256)	(15,308)	32,326	7,191	(48,209)	113,919	71,621	23,035	17,225	22,123	9,238	-
City	200119	City Of Carson	306	492	(208)	(345)	(1,610)	101	2,036	(2,629)	1,838	(411)	38,147	(92,729)	(51,169)	(13,042)	(13,227)	(17,604)	(7,296)	-
City	200120	City Of Dodge	(74)	1	(64)	112	94	(116)	1,920	(1,250)	65,776	5,641	(2,354)	(7,212)	5,276	9,242	(1,920)	(576)	-	-
City	200123	City Of Grenora	(3,754)	1,944	(918)	(420)	(909)	(320)	156,071	(54,725)	(1,409)	(3,063)	10,088	(37,617)	(25,702)	(7,796)	(7,115)	(7,802)	(2,989)	-
City	200124	City Of Kindred	-	(4,914)	604	(356)	(67)	(325)	-	158,538	(2,355)	51,624	9,440	10,306	30,096	15,284	10,833	3,210	769	-
City	200125	City Of Richardson	-	(3,662)	19	3,684	(550)	(109)	-	115,763	(8,563)	(93,087)	92,732	(2,671)	16,509	8,764	8,762	(727)	(797)	-
City	200128	City Of Rolette	-	-	-	-	(2,156)	975	-	-	-	-	136,387	(1,936)	73,223	29,913	29,913	13,474	(77)	-
City	200129	City Of Leeds	-	-	-	-	-	(6,707)	-	-	-	-	-	136,387	73,223	29,913	29,913	13,474	(77)	-
County	300001	Adams County	1,034	8,732	3,604	(1,520)	(651)	(507)	(186,524)	(439,282)	(5,994)	1,980	(17,540)	(46,543)	(42,209)	(13,923)	(13,592)	(11,423)	(3,272)	-
County	300002	Barnes County	1,309	35,986	(20,358)	5,728	12,040	(2,317)	(63,524)	(1,149,572)	(1,211)	261,742	(586,848)	213,615	(63,630)	(24,823)	(46,123)	(9,494)	16,810	-
County	300003	Benson County	13,144	18,345	(4,604)	(363)	2,290	(3,723)	(70,692)	(706,163)	23,210	(12,009)	(144,120)	101,031	(4,636)	(9,250)	(10,994)	7,940	7,668	-
County	300004	Billings County	9,272	(92,762)	12,748	(13,477)	(695)	(7,967)	(78,955)	3,457,724	(490,154)	(567,880)	(1,335,010)	154,363	(893,495)	(464,451)	(338,038)	(102,542)	11,536	-
County	300005	Butte County	2,944	(19,609)	(4,159)	10,944	(13,707)	63,984	(93,966)	487,056	(152,871)	(717,298)	345,136	(2,281,077)	(1,791,696)	(614,815)	(525,409)	(476,755)	(174,677)	-
County	300006	Butte County	1,982	17,340	(3,991)	4,753	857	1,800	1,210	(620,379)	3,229	(125,679)	(54,283)	(199,014)	(222,882)	(83,388)	(76,687)	(15,338)	(15,338)	-
County	300007	Burke County	(3,898)	10,660	(4,906)	(5,504)	648	(2,460)	209,052	(248,514)	79,442	(41,109)	(112,388)	(21,279)	(84,361)	(29,186)	(36,437)	(16,867)	(1,871)	-
County	300008	Burlingame County	(6,963)	62,041	2,678	109,455	(149,043)	305,099	492,509	(1,366,623)	194,031	(771,809)	1,431,003	(12,254,235)	(8,522,529)	(2,475,311)	(2,484,636)	(2,621,150)	(841,432)	-
County	300009	Cass County	(19,681)	37,131	22,102	11,693	17,876	(73,489)	246,988	(1,340,692)	(218,165)	(702,337)	(93,630)	739,317	36,986	(112,248)	(18,238)	115,012	52,460	-
County	300010	Cavalier County	(15,58)	(38,206)	(3,271)	4,381	(8,880)	(4,237)	52,912	1,349,062	25,000	(167,273)	(305,585)	(727,186)	(789,044)	(271,270)	(259,617)	(200,530)	(57,627)	-
County	300011	Dickey County	5,272	24,683	(66)	20	4,629	747	(56,670)	(668,361)	165,805	26,017	(151,745)	(338,641)	(306,483)	(79,479)	(107,556)	(92,826)	(26,622)	-
County	300012	Divide County	(4,527)	17,078	2,431	(10,561)	(3,990)	(8,599)	10,485	(390,975)	(283,842)	198,744	(141,009)	(359,275)	(338,146)	(118,698)	(92,416)	(98,422)	(28,610)	-
County	300013	Dunn County	42,110	12,956	2,057	(8,345)	(37,279)	28,418	200,941	(291,445)	57,677	(20,059)	(63,398)	(40,117)	(141,885)	(45,277)	(51,915)	(35,994)	(8,799)	-
County	300014	Edley County	3,065	4,287	(659)	(1,543)	460	1,394	(145,376)	(88,869)	112,285	29,211	(9,565)	(66,887)	(73,776)	(12,199)	(32,040)	(24,376)	(5,161)	-
County	300015	Emmons County	(5,376)	(40,732)	5,815	7,596	9,172	13,215	104,520	1,161,132	(89,004)	(114,659)	(267,395)	221,606	(113,339)	(40,164)	(27,737)	(17,413)	18,501	-
County	300016	Foster County	18,574	(939)	(1,137)	8,394	(1,743)	(1,312)	(414,276)	5,806	(24,030)	(40,287)	151,335	(440,430)	(272,475)	(79,017)	(72,181)	(86,475)	(34,802)	-
County	300017	Golden Valley County	(18,868)	(6,288)	(736)	(9,926)	13,208	(9,926)	1,011,328	185,268	(132,477)	277,871	(61,162)	(330,883)	(78,556)	(94,389)	(110,488)	(47,150)	(41,432)	-
County	300018	Grand Forks County	(98,097)	51,152	92,349	15,678	(27,652)	94,532	(63,850)	(1,304,856)	95,712	(853,834)	796,591	(7,921,567)	(5,862,649)	(1,736,591)	(1,724,153)	(1,724,153)	(616,667)	-
County	300019	Grant County	(4,050)	22,265	(8,771)	8,619	(5,236)	715	17,653	(22,687)	83,295	(100,409)	194,666	(75,011)	27,098	16,914	13,821	2,215	(5,852)	-
County	300020	Griggs County	4,520	4,247	2,390	5,821	2,184	3,396	(71,996)	(126,593)	(2,462)	(96,617)	120,057	(121,821)	(55,108)	(19,675)	(11,299)	(14,805)	(9,329)	-
County	300021	Hettinger County	(932)	9,823	1,687	(1,277)	2,876	8,099	175,201	(303,160)	(39,516)	63,502	(200,346)	(607,146)	(554,304)	(174,563)	(174,437)	(158,109)	(47,195)	-
County	300023	Lamoure County	11,181	7,730	(3,092)	3,853	5,366	(179)	(173,235)	(94,610)	263,747	(14,624)	(133,255)	(86,386)	(331,300)	(79,704)	(110,997)	(102,072)	(30,457)	-
County	300024	Logan County	(901)	10,600	3,534	(1,908)	(2,320)	5,098	32,745	(277,933)	(117,851)	71,422	(14,472)	(175,931)	(134,493)	(45,642)	(34,335)	(41,055)	(13,461)	-
County	300025	Mchenry County	3,600	16,131	4,239	7,107	4,802	6,671	(61,348)	(412,623)	(87,220)	(132,197)	197,214	(12,532)	50,823	3,822	28,204	19,258	(461)	-
County	300026	McIntosh County	2,280	7,393	616	1,882	7,627	(513)	(68,994)	(149,868)	(92,358)	(142,918)	(143,645)	(85,451)	(203,944)	(95,354)	(68,146)	(77,472)	(6,972)	-</

# 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		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Recognition Period		5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	5.2686	4.8974	4.7334	4.5782	4.4544	4.3421	2025	2026	2027	2028	2029	Thereafter		
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2025	2026	2027	2028	2029	Thereafter	
County	300041	Sargent County	\$ (26,343)	\$ 5,509	\$ (4,411)	\$ (2,066)	\$ (880)	\$ (6,623)	\$ 649,313	\$ (151,808)	\$ 254,488	\$ 54,780	\$ 397,777	\$ 84,560	\$ 335,602	\$ 157,314	\$ 113,709	\$ 58,438	\$ 6,141	\$ -	\$ -
County	300042	Sheridan County	(977)	(2,691)	135	5,183	(2,662)	6,394	61,907	(7,277)	(52,236)	(173,306)	39,532	(352,976)	(301,454)	(111,848)	(88,283)	(74,017)	(27,306)	-	-
County	300044	Slope County	4,784	(30,310)	3,686	(942)	3,738	(7,525)	(45,976)	785,777	(231,153)	12,009	(149,239)	335,191	140,405	9,972	44,197	60,622	25,814	-	-
County	300045	Stark County	733	72,738	24,089	(16,813)	11,273	(50,583)	(98,202)	(2,891,548)	(235,916)	341,867	(497,572)	203,154	(71,285)	(35,854)	(32,981)	(14,468)	12,019	-	-
County	300046	Steele County	3,949	6,669	1,010	3,991	13,121	29,300	(95,339)	(97,747)	11,221	(94,002)	(309,840)	66,241	(19,088)	(35,977)	(8,264)	7,529	-	-	-
County	300047	Stutsman County	1,092	(2,868)	(8,001)	30,458	(66,340)	139,805	(51,096)	524,728	49,995	(1,091,514)	952,224	(1,106,735)	(2,154,829)	(709,733)	(618,420)	(592,922)	(233,754)	-	-
County	300048	Towner County	(15,878)	14,475	(7,370)	(8,791)	(6,513)	(8,511)	187,059	(322,322)	102,437	105,806	85,690	(73,053)	29,116	11,270	34,929	(6,412)	-	-	-
County	300049	Trails County	(11,298)	4,505	10,009	(38,590)	(11,839)	10,009	282,642	(331,655)	(360,440)	907,245	251,475	(1,348,889)	(653,343)	(119,108)	(144,843)	(283,904)	(105,488)	-	-
County	300050	Walsh County	(2,121)	34,670	26,541	(426)	17,868	(8,439)	104,357	(1,113,527)	(901,991)	35,692	(531,874)	324,307	(163,582)	(170,587)	(38,194)	20,311	24,888	-	-
County	300051	Ward County	(65,252)	88,823	(64,243)	(9,608)	25,476	(21,383)	(268,166)	(689,189)	(653,105)	120,673	(1,537,473)	87,409	(852,374)	(408,333)	(310,208)	(139,035)	5,202	-	-
County	300052	Wells County	(20,170)	26,943	(12,001)	16,357	(5,363)	3,088	585,893	(429,962)	(82,760)	(207,915)	23,026	(138,537)	(157,238)	(83,751)	(51,423)	(29,391)	(10,673)	-	-
County	300053	Williams County	53,928	(1,067)	1,302	20,016	7,167	(10,344)	879,241	294,126	(129,518)	(904,555)	239,487	2,178,087	1,479,631	341,540	442,900	524,400	170,791	-	-
School District	400002	McClusky Public Schools	(1,304)	137	1,553	1,208	136	(971)	28,754	(47,630)	(21,087)	13,242	137,704	42,091	109,556	40,545	42,241	23,530	3,240	-	-
School District	400003	Lake Region Special Education Unit	167	4,947	(1,133)	(712)	(835)	(1,745)	(81,282)	(123,222)	122,828	42,192	(33,351)	146,639	125,843	53,610	30,935	29,884	11,414	-	-
School District	400004	Lidgerwood Public School	(2,061)	705	(2,040)	(2,143)	5,474	(2,166)	57,927	(43,335)	(46,348)	95,534	(124,960)	249,451	149,478	43,314	41,922	44,761	19,481	-	-
School District	400006	Holiday Public School	(4,959)	2,116	204	(160)	5,002	-	76,034	(121,647)	84,062	(41,575)	(215,877)	-	(117,522)	(43,399)	(52,612)	(21,511)	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	(2,106)	(1,296)	5,432	(3,398)	3,822	1,376	(23,832)	38,388	(19,124)	(98,737)	153,784	28,955	24,053	16,051	12,224	-	-	-	-
School District	400008	Underwood School District #8	237	3,250	(1,407)	(298)	228	(772)	(9,367)	26,920	(8,082)	95,777	141,873	(135,666)	4,728	19,865	12,538	(16,925)	(10,750)	-	-
School District	400010	New Town Public School District	4,296	(10,369)	27,473	2,608	(9,071)	(7,335)	(258,566)	(130,941)	476,970	348,330	(290,573)	191,535	175,807	129,966	19,475	11,854	14,512	-	-
School District	400011	Boiteau Public School	(4,327)	1,190	(4,309)	8,846	1,158	(6,092)	524	(63,095)	53,003	(107,058)	(80,873)	(89,502)	(143,811)	(53,818)	(52,316)	(30,147)	(7,530)	-	-
School District	400012	Peace Garden Special Services	(443)	231	(1,149)	(1,137)	(5,069)	8,844	(21,842)	(5,246)	14,879	115,649	66,033	(367,155)	(41,696)	(54,370)	(76,300)	(28,231)	-	-	-
School District	400014	Beulah Public School #27	2,478	816	(1,117)	(501)	(6,269)	(1,305)	(58,538)	45,404	(56,653)	(63,204)	146,496	(18,764)	31,000	18,814	9,681	(1,581)	-	-	-
School District	400016	St Johns School District #8	1,466	(3,936)	1,427	469	1,252	5,326	46,709	(27,219)	270,883	235,277	(126,861)	(94,167)	31,944	58,801	(5,122)	(19,475)	(2,279)	-	-
School District	400017	Ellendale Public School District #40	(1,073)	619	4,353	(1,342)	(785)	4,731	(24,146)	(7,133)	(139,991)	96,076	(90,815)	(47,346)	(17,186)	(4,898)	(15,478)	(6,784)	-	-	-
School District	400018	Rural Cass Special Education Unit	(3,852)	(3,671)	(5,034)	(5,670)	(9,492)	(5,828)	(4,026)	(911)	(20,177)	22,581	55,730	(94,154)	(49,556)	(12,859)	(10,511)	(18,308)	(7,878)	-	-
School District	400019	Fargo Public Schools	23,366	45,560	(24,509)	111,875	44,204	74,208	1,117,664	(115,333)	(482,465)	376,047	(706,235)	1,322,046	799,556	200,963	234,560	254,027	110,006	-	-
School District	400020	Surrey Schools	2,326	4,059	5,950	(3,864)	(3,027)	3,561	(12,858)	92,514	(131,160)	178,237	107,766	(254,103)	(94,423)	(15,501)	(12,166)	(47,098)	(19,738)	-	-
School District	400021	Jamestown Public School District #1	(715)	24,088	568	13,359	(4,599)	(3,988)	(129,225)	88,023	(162,861)	(235,837)	(723,062)	576,385	(62,211)	(105,273)	(59,631)	(47,516)	45,097	-	-
School District	400023	Warwick Public School	(4,933)	(4,662)	(2,993)	3,773	7,722	4,714	273,519	133,154	(185,376)	(159,821)	(137,013)	(137,090)	(256,108)	(122,782)	(79,220)	(43,678)	(10,428)	-	-
School District	400024	Souris Valley Special Services	(1,509)	(1,010)	(2,886)	(6,432)	(911)	3,208	75,219	51,952	44,743	121,738	(149,153)	(198,212)	(166,288)	(64,037)	(60,218)	(15,364)	-	-	-
School District	400025	Rugby Public School District #5	8,181	(1,115)	(1,841)	861	(603)	6,788	(34,060)	166,895	32,522	99,475	(60,849)	(225,233)	(162,725)	(37,456)	(51,453)	(6,597)	(17,219)	-	-
School District	400026	Billings County School District	1,845	1,200	986	532	1,777	1,294	12,509	(19,435)	78,728	(33,768)	(32,790)	47,745	21,550	9,422	136	8,129	3,863	-	-
School District	400027	Belcourt School District #7	(62,955)	58,963	13,162	(19,983)	19,068	17,355	12,777	(40,796)	115,782	431,649	(901,786)	58,785	(265,888)	(70,734)	(128,643)	(72,511)	6,000	-	-
School District	400028	West Fargo Public School #6	22,637	40,950	21,413	49,633	69,639	30,204	1,561,497	(239,401)	(743,268)	175,846	(1,394,088)	3,350,421	1,838,156	509,709	643,460	660,349	2,600	-	-
School District	400029	Minot Public School District #1	60,891	(8,154)	(8,847)	144,525	(61,614)	27,477	614,054	(451,193)	(560,212)	(917,181)	(1,187,239)	(997,405)	(1,789,195)	(760,682)	(601,322)	(350,775)	(76,416)	-	-
School District	400030	Bellevue Public School #13	2,115	3,249	(383)	2,122	6,461	1,773	(102,914)	58,981	(95,480)	143,011	(246,874)	183,967	45,669	5,651	7,134	18,252	14,632	-	-
School District	400031	Minto Public School District #20	(1,636)	2,648	(143)	(286)	(1,706)	862	(1,559)	(71,817)	185,340	(62,344)	152,220	116,813	180,611	75,904	52,981	42,455	9,271	-	-
School District	400033	Harvey Public School Dist #8B	(659)	(577)	(1,517)	(1,697)	6,961	418	18,723	28,794	(81,011)	60,570	(184,232)	378	(89,556)	(39,543)	(32,177)	(17,900)	64	-	-
School District	400034	Oakes Public Schools	(5,751)	5,902	(2,825)	8,262	(1,176)	837	52,167	(137,176)	55,875	(83,487)	207,064	(77,749)	36,533	20,295	19,007	3,291	(6,060)	-	-
School District	400035	Larimore Public School District #44	2,437	1,392	2,438	(1,176)	470	1,123	(26,974)	42,410	(28,455)	(35,300)	10,520	(40,199)	(40,629)	(11,140)	(3,877)	1,891	(3,080)	-	-
School District	400036	Hazen Public School District #3	11,570	87	(322)	7,717	3,739	3,930	(145,388)	22,507	71,360	(51,119)	23,229	55,246	56,506	21,231	14,223	16,388	4,664	-	-
School District	400038	Park River Area School District	(650)	(465)	711	190	5,109	(1,270)	35,084	(8,409)	(61,955)	117,610	(194,777)	171,168	57,729	11,536	19,832	13,386	-	-	-
School District	400039	Hillsboro Public School	(1,279)	1,497	3,380	(458)	(1,329)	2,984	27,090	(86,786)	(132,141)	62,643	19,873	(85,295)	(51,656)	(21,161)	(19,066)	(6,487)	-	-	-
School District	400040	Lisbon Public School	(405)	(789)	(4,340)	(3,778)	(1,770)	3,404	72,170	74,837	38,838	9,581	(137,337)	(189,954)	(212,891)	(67,578)	(73,461)	(57,154)	(14,698)	-	-
School District	400042	Northen Cass School District #97	2,361	2,577	(763)	3,671	6,380	5,495	(39,658)	142,058	46,366	65,557	(193,715)	251,744	125,705	29,375	20,267	-	-	-	-
School District	400043	Mandaree Public School #36	3,284	523	1,920	3,632	(3,279)	1,679	(17,571)	75,097	(167,090)	(102,295)	293,942	(381,778)	(192,004)	(69,426)	(34,744)	(57,887)	(29,947)	-	-
School District	400044	Thompson Public School	3,179	(2,777)	(1,114)	8,698	(732)	18,513	11,962	126,463	161,934	(128,486)	193,434	97,003	147,889	48,958	43,369	46,262	9,100	-	-
School																					







# 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		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Employer Type	Employer ID	Employer	4.4649	4.3537	4.4255	4.0420	4.0502	4.1461	4.4649	4.3537	4.4255	4.042	4.0502	4.1461	Total Deferred	2025	2026	2027	2028	2029	Thereafter
			Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share													
State	018000	ND Supreme Court	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ (81)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,882)	\$ (2,728)	\$ (133)	\$ (20)	\$ (1)	\$ -	\$ -
		Total Judges System	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ (81)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,882)	\$ (2,728)	\$ (133)	\$ (20)	\$ (1)	\$ -	\$ -

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.



# 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		Schedule of Deferred Outflows/Inflows from Changes in Proportion and Differences between Employer Contributions and Share of Contributions																				
Recognition Period		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Thereafter			
Employer Type	Employer ID	Changes in Proportion/Share										Total Deferred										
		Difference between Employer Contributions and Share of Contributions																				
State	012500	Attorney General's Office	\$ 8,565	\$ (75,517)	\$ 65,028	\$ (32,488)	\$ 29,029	\$ 424,964	\$ (443,370)	\$ (100,809)	\$ (429,015)	\$ 164,315	\$ (233,494)	\$ (1,062,272)	\$ (787,618)	\$ (192,212)	\$ (167,358)	\$ (148,508)	\$ (120,912)	\$ (100,498)	\$ (58,130)	
State	022700	Business State College	-	-	-	-	-	9,517	-	-	-	-	-	45,175	8,861	8,063	8,063	8,063	8,063	8,063	8,063	
State	022800	Lake Region State College	-	-	-	-	-	991	-	-	-	-	-	39,485	6,156	6,156	6,156	6,156	6,156	6,156	6,156	
State	023000	University of North Dakota	-	-	-	-	-	16,727	-	-	-	-	-	701,243	600,223	108,747	108,747	108,747	108,747	108,747	108,747	
State	023500	North Dakota State University	-	-	-	-	-	5,181	-	-	-	-	-	536,316	459,479	82,018	82,018	82,018	82,018	82,018	82,018	
State	023800	ND St College of Science	-	-	-	-	-	3,949	-	-	-	-	-	82,265	73,244	12,771	12,771	12,771	12,771	12,771	12,771	
State	040300	Insurance Department	-	-	-	-	-	5,490	-	-	-	-	-	110,859	99,735	17,624	17,624	17,624	17,624	17,624	17,624	
State	050200	Fire Services Division	-	-	-	-	-	55,755	-	-	-	-	-	3,463,533	2,977,755	531,533	531,533	531,533	531,533	531,533	320,090	
State	051000	Department of Corrections And Rehabilitation	-	-	-	-	-	2,371	-	-	-	-	-	47,873	42,634	7,610	7,610	7,610	7,610	7,610	4,584	
State of ND	054000	Adjutant General ND National Guard	2,363	(11,913)	13,304	(522)	3,887	(91,216)	(42,263)	(7,629)	(94,619)	(4,936)	(34,047)	(244,498)	(337,593)	(70,448)	(67,895)	(64,113)	(54,897)	(50,178)	(29,862)	
State	072000	Game & Fish Department	-	-	-	-	-	79,708	-	-	-	-	-	1,532,289	1,312,384	241,384	241,384	241,384	241,384	241,384	145,362	
State	073000	Parks & Recreation Department	-	-	-	-	-	43,108	-	-	-	-	-	76,613	67,077	122,644	122,644	122,644	122,644	122,644	78,557	
City	200208	City of Bala	-	-	-	-	-	(8,146)	-	-	-	-	-	83,287	63,760	11,881	11,881	11,881	11,881	11,881	6,855	
City	200210	City of Cavalier	(16,689)	(138)	1,348	(1,609)	205	3,879	(8,045)	(9,383)	(32,626)	916	375	(74,161)	(65,761)	(13,850)	(12,506)	(11,827)	(10,514)	(10,618)	(6,406)	
City	200214	City of Grand Forks	(400,337)	(13,606)	(802,738)	146,465	-	-	-	3,373,305	(48,608)	64,129	(2,966,738)	(1,233,551)	2,600	2,600	(11,943)	(14,476)	(17,488)	(17,488)	(27,248)	
City	200215	City of Minner	-	-	-	-	-	5,057	-	-	-	-	-	128,471	(93,695)	(5,289)	3,551	3,551	3,551	3,551	(6,082)	
City	200216	City of Ellendale	409	(887)	917	(416)	595	1,533	(3,149)	(1,974)	(10,727)	(8)	(7,768)	(28,172)	(28,157)	(6,227)	(5,358)	(4,623)	(4,054)	(2,429)		
City	200217	City of Wishek	-	-	-	-	-	(6,800)	-	-	-	-	-	55,156	38,486	6,870	6,870	6,870	6,870	6,870	4,136	
City	200222	City of Ray	-	-	-	-	-	395	-	-	-	-	-	65,562	34,758	6,204	6,204	6,204	6,204	6,204	3,738	
City	200228	City of Thompson	(145)	(651)	487	(141)	319	282	(1,567)	(1,093)	(5,409)	642	(638)	(17,892)	(17,090)	(3,561)	(3,396)	(3,170)	(2,685)	(2,670)	(1,608)	
City	200229	City of Williston	13,782	(135,841)	57,891	(21,964)	48,393	154,496	(48,529)	229,828	(1,002,692)	(7,618)	(275,020)	(5,735,504)	(3,468,979)	(694,659)	(707,893)	(671,004)	(661,311)	(612,258)	(311,854)	
City	200230	City of Bowman	912	5,480	907	(3,024)	6,640	1,119	(2,208)	(17,485)	(2,745)	(3,071)	(25,171)	(65,779)	(39,621)	(9,340)	(8,346)	(9,760)	(7,183)	(4,092)	(2,350)	
City	200246	City of Wargota	-	-	-	-	-	79,786	-	-	-	-	-	530,072	408,949	71,515	71,515	71,515	71,515	71,515	45,688	
City	200254	City of Kenmare	-	-	-	-	-	1,478	-	-	-	-	-	25,756	44,385	7,933	7,933	7,933	7,933	7,933	4,770	
City	200255	City of Wadford City	-	-	-	-	-	25,977	(4,417)	14,354	19,929	-	-	501,632	4,710	62,154	(555,226)	(188,867)	9,955	9,955	(11,803)	(68,556)
City	200270	City of Powers Lake	1,685	(1,893)	961	3,546	(2,981)	(1,529)	(13,865)	8,548	(10,834)	(16,266)	20,416	(27,193)	(22,831)	(3,950)	(4,890)	(4,625)	(2,495)	(4,161)	(2,710)	
City	200283	City of Grafon	-	-	-	-	-	(15,232)	(4,477)	6,247	-	-	-	80,064	26,489	(12,714)	(49,035)	(3,881)	(3,881)	(3,881)	(12,211)	
City	200284	City of Grandin	-	-	-	-	-	79,786	-	-	-	-	-	530,072	408,949	71,515	71,515	71,515	71,515	71,515	45,688	
City	200285	City of Lincoln	-	-	-	-	-	(17,490)	(952)	(1,063)	2,240	8,249	-	80,176	(7,384)	3,925	(16,409)	(144,121)	(115,162)	(130,505)	(22,342)	(22,690)
City	200289	City of Sully	-	-	-	-	-	3,400	(2,459)	(1,459)	4,761	-	-	(7,384)	(8,612)	(60,141)	(50,522)	(14,227)	(12,813)	(8,836)	(8,977)	
City	200294	City of West Fargo	(145,777)	(24,321)	21,837	9,336	(7,028)	(6,773)	805,919	(72,174)	(101,118)	34,906	344,179	(170,140)	(76,505)	(136,004)	(122,890)	(117,424)	(112,649)	(117,489)	(89,229)	
City	200298	City of Minot	-	-	-	-	-	1,478	-	-	-	-	-	78,719	(55,161)	1,207	1,207	1,207	1,207	1,207	(9,716)	
City	200310	City of Burlington	554	(1,849)	(487)	(1,070)	(734)	6,016	(5,960)	(4,355)	7,154	64	(6,756)	(78,244)	(65,347)	(23,358)	(11,466)	(11,607)	(12,236)	(11,090)	(6,590)	
City	200314	City of Lisbon	-	-	-	-	-	9,137	-	-	-	-	-	59,939	58,155	10,381	10,381	10,381	10,381	10,381	6,250	
County	300001	Adams County	7,083	(1,375)	7,636	(3,739)	275	4,485	(28,049)	1,111	(27,011)	11,335	(2,862)	(18,907)	(15,906)	(21,863)	(21,826)	(21,021)	(19,993)	(19,743)	(11,858)	
County	300003	Barnes County	2,313	1,094	6,668	(385)	312	(9,397)	(12,809)	(25,245)	21,662	(14,599)	(55,598)	(53,674)	(11,000)	(10,380)	(10,380)	(10,380)	(10,380)	(10,380)	(8,295)	
County	300004	Billings County	-	-	-	-	-	(21,007)	(9,616)	-	-	-	-	89,021	84,473	(175,261)	(62,387)	(5,544)	(3,544)	(3,544)	(24,600)	
County	300005	Bottineau County	-	-	-	-	-	(93,387)	-	-	-	-	-	541,087	475,710	75,990	75,990	75,990	75,990	75,990	45,760	
County	300006	Bowman County	(14,244)	2,381	2,454	(961)	2,688	(1,045)	5,343	(16,534)	(10,066)	4,674	(24,661)	(17,962)	(34,318)	(9,237)	(7,245)	(6,620)	(6,177)	(3,309)	(1,733)	
County	300008	Burleigh County	-	-	-	-	-	(94,297)	-	-	-	-	-	535,795	2,081,566	478,842	478,842	478,842	478,842	478,842	286,266	
County	300009	Butte County	45,569	(53,797)	106,111	(21,416)	16,523	35,512	(280,822)	(226,321)	(1,050,917)	35,415	48,340	(2,951,341)	(2,573,943)	(566,388)	(526,821)	(481,672)	(378,234)	(386,772)	(233,667)	
County	300010	Cavalier County	-	-	-	-	-	(1,497)	-	-	-	-	-	208,044	17,262	31,285	31,285	31,285	31,285	31,285	18,837	
County	300011	Dickey County	-	-	-	-	-	(2,096)	-	-	-	-	-	84,965	70,300	12,549	12,549	12,549	12,549	12,549	7,555	
County	300013	Dunn County	21,640	(5,029)	14,092	8,051	(11,931)	34,008	(38,905)	(84,828)	(38,744)	(46,763)	40,217	(473,288)	(396,306)	(78,939)	(73,224)	(73,224)	(73,224)	(65,403)	(66,896)	
County	300015	Emmons County	-	-	-	-	-	(94,973)	-	-	-	-	-	196,742	137,268	24,502	24,502	24,502	24,502	24,502	14,798	
County	300016	Foster County	(11,162)	(1,850)	432	911	959	5,003	36,514	(1,488)	(11,330)	(553)	1,463	(109,713)	(92,131)	(17,600)	(17,130)	(16,997)	(15,440)	(15,814)	(9,550)	
County	300017	Golden Valley County	-	-	-	-	-	(13,270)	-	-	-	-	-	140,659	108,094	19,295	19,295	19,295	19,295	19,295	11,619	
County	300018	Grand Forks County	-	-	-	-	-	(18,586)	-	-	-	-	-	2,766,227	2,105,118	375,124	375,124	375,124	375,124	375,124	225,898	
County	300020	Griggs County	-	-	-	-	-	(2,516)	(2,046)	-	-	-	-	196,742	137,268	24,502	24,502	24,502	24,502	24,502	14,798	
County	300021	Hettinger County	(181)	(1,484)	1,251	(2,345)	266	3,481	(6,570)	(3,095)	(5,613)	713	(17,798)	(149,948)	(110,653)	(10,322)	(8,420)	(8,420)	(8,420)	60,941		
County	300022	Hidalguito County	-	-	-	-	-	(11,987)	-	-	-	-	-	152,197	118,973	21,237	21,237	21,237	21,237	21,237	12,788	
County	300023	Lamoure County	-	-	-	-	-	(6,026)	-	-	-	-	-	95,471	75,897	13,548	13,548	13,548	13,548	13,548	8,157	
County	300024	Logan County	-	-	-	-	-	(6,843)	-	-	-	-	-	79,523	60,144	10,736	10,736	10,736	10,736	10,736	6,664	
County	300026	McIntosh County	-	-	-	-	-	4,548	-													

# 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		2019	2020	2021	2022	2023	2024	2019	2020	2021	2022	2023	2024	Schedule of Deferred Outflow/(Inflow) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2025	2026	2027	2028	2029	Thereafter																			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$																		
City	200007	City of Beulah	-	(6,631)	(431)	4,451	3,490	15	-	(20,559)	171	(5,372)	1,020	(842)	(1,536)	(2,603)	529	599	(61)	-	-																	
City	200027	City of Mandan	24,863	(28,651)	(8,452)	16,332	14,070	(1,505)	35,306	15,420	1,258	(37,821)	(57,827)	24,520	(21,996)	(8,260)	(6,569)	3,275	-	-																		
City	200043	City of Dickinson	(80,964)	(34,785)	(1,813)	18,224	(15,759)	(40,760)	(848,776)	11,277	2,484	(21,137)	52,696	(3,208)	(16,398)	(4,850)	(2,218)	(2,138)	(7,192)	-	-																	
City	200096	City Of Valley City	-	-	-	(12,209)	3,804	(2,961)	-	-	62,448	421	(8,078)	8,135	3,834	3,834	2,359	(1,902)	-	-																		
City	200097	City Of Devils Lake	9,726	(9,695)	7,580	(4,513)	8,588	9,886	63,187	2,410	(1,197)	(9,289)	10,543	(9,443)	6,313	1,997	2,099	460	-	-																		
City	200118	City of Berthold	694	(738)	313	390	381	2,826	4,006	419	(102)	(751)	(4,856)	6,288	4,453	947	960	965	1,572	-																		
City	200126	City of Garrison	-	(4,033)	(114)	(1,038)	(203)	4,493	-	(4,742)	90	3,039	(1,298)	(9,205)	(4,719)	(1,937)	(94)	(1,000)	(879)	-																		
City	200128	City of Riellette	-	-	-	-	(2,157)	2,080	-	-	-	-	10,905	(16,195)	(5,904)	(1,178)	(1,178)	(1,178)	(2,370)	-																		
County	300002	Barnes County	10,582	(8,090)	(2,870)	9,577	4,946	6,019	68,137	(4,779)	(2,459)	(4,137)	(737)	6,607	12,265	3,919	3,890	4,098	2,358	-																		
County	300010	Morton County	31,004	(21,493)	(4,232)	10,213	(27,743)	14,266	148,165	(8,010)	1,795	(35,927)	14,244	(42,537)	(46,369)	(16,178)	(13,148)	(11,679)	(5,364)	-																		
County	300040	Rolette County	7,823	(5,955)	12,170	7,206	(3,510)	13,794	57,244	4,226	(3,068)	(6,085)	(2,937)	(17,184)	(3,810)	(304)	(951)	(1,818)	(737)	-																		
County	300041	Sargent County	(7,667)	(2,828)	(1,376)	1,644	(696)	(3,453)	(27,269)	(662)	1,030	(5,767)	34	13,115	4,826	666	1,098	1,332	1,730	-																		
Political Subdivision	500117	Municipal Airport Authority of the City of Fargo	-	-	-	(30,209)	14,644	2,150	-	-	60,798	(22,208)	19,903	27,486	8,383	8,383	6,896	3,824	-	-																		
Political Subdivision	500152	Horace Rural Fire Protection District	-	-	-	-	(7,150)	-	-	-	-	-	36,260	23,144	5,966	5,966	5,246	-	-	-																		
<b>Total Public Safety without Prior Main System Service System</b>			<b>\$</b>	<b>(3,939)</b>	<b>\$</b>	<b>(122,897)</b>	<b>\$</b>	<b>775</b>	<b>\$</b>	<b>(2)</b>	<b>\$</b>	<b>(143)</b>	<b>\$</b>	<b>(202)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2</b>	<b>\$</b>	<b>(1)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(14,110)</b>	<b>\$</b>	<b>(14,000)</b>	<b>\$</b>	<b>(3)</b>	<b>\$</b>	<b>(67)</b>	<b>\$</b>	<b>(40)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

\* Based on a measurement date of June 30, 2024. Will be used for fiscal year ending June 30, 2025.  
The sum of the values by employer differ from the System totals due to rounding.



## **SECTION F**

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### **GLOSSARY OF TERMS**

## Glossary of Terms

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

## Glossary of Terms

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<b><i>Amortization Method</i></b>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<b><i>Amortization Payment</i></b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b><i>Cost-of-Living Adjustments</i></b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b><i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i></b>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<b><i>Covered-Employee Payroll</i></b>	The payroll of employees that are provided with pensions through the pension plan.
<b><i>Deferred Inflows and Outflows</i></b>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<b><i>Deferred Retirement Option Program (DROP)</i></b>	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
<b><i>Discount Rate</i></b>	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"><li>1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>

## Glossary of Terms

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***Entry Age Actuarial Cost Method (EAN)***

The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

***Fiduciary Net Position***

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

***GASB***

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

***Long-Term Expected Rate of Return***

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

***Money-Weighted Rate of Return***

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 67, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.

***Multiple-Employer Defined Benefit Pension Plan***

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

***Municipal Bond Rate***

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

***Net Pension Liability (NPL)***

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

***Non-Employer Contributing Entities***

Non-employer contributing entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

***Normal Cost***

The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.



## Glossary of Terms

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