

# North Dakota Public Employees Retirement System

Governmental Accounting Standards Board (GASB)  
Statements No. 67 and 68

Actuarial Valuation and Review as of July 1, 2015



This report has been prepared at the request of the Board Members to assist in administering the Fund . This valuation report may not otherwise be copied or reproduced in any form without the consent of the Board Members and may only be provided to other parties in its entirety. The measurements shown in this actuarial valuation may not be applicable for other purposes.

Copyright © 2016 by The Segal Group, Inc. All rights reserved.



5990 Greenwood Plaza Blvd., Suite 118 Greenwood Village, CO 80111  
T 303.714.9900 www.segalco.com

*May 4, 2016*

*Board Members*

*North Dakota Public Employees Retirement System  
Bismarck, North Dakota*

*Dear Board Members:*

*We are pleased to submit the following report intended to be used for satisfying certain reporting requirements by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2015.*

*This report was prepared in accordance with generally accepted actuarial principles and practices. The census and financial information on which our calculations were based was provided by the Retirement Office Staff. That assistance is gratefully acknowledged. The actuarial calculations were completed under the supervision of Tammy F. Dixon, FSA, MAAA, Enrolled Actuary.*

*The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law.*

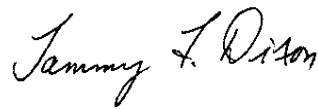
*We are members of the American Academy of Actuaries and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. Further, in our opinion, the assumptions as approved by the Trustees are reasonably related to the experience of and expectations for the Plan.*

*We look forward to reviewing this report with you and to answering any questions.*

*Sincerely,*

*Segal Consulting, a Member of The Segal Group, Inc.*

By:



---

*Brad Ramirez, FSA, MAAA, FCA, EA  
Vice President and Consulting Actuary*

*Tammy F. Dixon, FSA, MAA, EA  
Vice President and Actuary*

*Laura L. Mitchell, MAAA, EA  
Vice President and Consulting Actuary*

*cc: Sparb Collins*

## SECTION 1

### PURPOSE AND SIGNIFICANT ISSUES

Purpose .....	i
Significant Issues in Valuation Year.....	i

## SECTION 2

### GASB 67 AND 68 INFORMATION

EXHIBIT 1	
Membership Data as of July 1, 2015 .....	1
EXHIBIT 2	
Net Pension Liability/(Asset) .....	2
EXHIBIT 3	
Schedules of Changes in PERS Net Pension Liability/(Asset) – 2015.....	6
EXHIBIT 4	
Schedule of Contribution – Year Ended June 30, 2015.....	8
EXHIBIT 5	
Notes to Required Supplementary Information...	9

## SECTION 3

### ADDITIONAL INFORMATION FOR GASB 68

EXHIBIT A	
Proportionate Share of Net Pension Liability/(Asset) for North Dakota Public Employees Retirement System.....	12
EXHIBIT B	
Deferred Outflows of Resources and Deferred Inflows of Resources for Plan year ending June 30, 2015 .....	14
EXHIBIT C	
Collective Pension Expense/(Income) for Fiscal year ending June 30, 2015 .....	15
EXHIBIT D	
Schedule of Proportionate Share of the Net Pension Liability/(Asset) .....	17
EXHIBIT E	
Schedule of Reconciliation of Net Pension Liability/(Asset) as of June 30, 2015 .....	18
EXHIBIT F	
Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015 .....	20
EXHIBIT G	
Schedule of Employer Allocations.....	29

## SECTION 4

### APPENDICES FOR GASB 68

APPENDIX A	
Schedule of Employer Allocations as of June 30, 2015	
Main System.....	31
Judges System .....	39
National Guard System .....	40
Law Enforcement System with Prior Main Service .....	41
Law Enforcement System without Prior Main Service .....	42
APPENDIX B	
Schedule of Pension Amounts by Employer as of June 30, 2015	
Main System.....	43
Judges System .....	62
National Guard System .....	63
Law Enforcement System with Prior Main Service .....	64
Law Enforcement System without Prior Main Service .....	65
APPENDIX C	
Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015	
Main System.....	66
Judges System .....	88
National Guard System .....	89
Law Enforcement System with Prior Main Service .....	90
Law Enforcement System without Prior Main Service .....	91

## **SECTION 1: Purpose and Significant Issues for North Dakota Public Employees Retirement System**

---

### **Purpose**

This report has been prepared by Segal Consulting to present certain disclosure information required by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2015. The valuation is based on:

- The benefit provisions of the North Dakota Employees Retirement System (PERS);
- The characteristics of covered active members, inactive vested members, and retired members and beneficiaries as of July 1, 2015;
- The assets of PERS as of June 30, 2015;
- Economic assumptions regarding future salary increases and investment earnings; and
- Other actuarial assumptions, regarding employee terminations, retirement, death, etc.

### **Significant Issues in Valuation Year**

The following key findings were the result of this actuarial valuation:

1. Based on the results of the Actuarial Experience Study completed in May 2015, the Board approved several changes to the actuarial assumptions as discussed in the Actuarial Valuation and Review as of July 1, 2015. The changes to assumptions decreased the Total Pension Liability (TPL) for the PERS Plans by \$76.2 million from \$3.129 billion to \$3.052 billion. In addition, the Plan is now using the same actuarial cost method and the same discount rate (expected return on assets) for GASB and for funding. This means the TPL measure for financial reporting shown in this report is now determined on the same basis as the Actuarial Accrued Liability (AAL) measure for funding. Similarly, the Normal Cost component of the annual plan cost for funding and financial reporting is the same.
2. The Net Pension Liability/(Asset) (NPL) is equal to the difference between the TPL and the Plan's Fiduciary Net Position. The Plan's Fiduciary Net Position is equal to the market value of assets and therefore, the NPL measure is similar to an Unfunded Actuarial Accrued Liability (UAAL) on a market value basis. PERS' NPL increased from \$637.0 million as of June 30, 2014 to \$680.7 million as of June 30, 2015. Changes in these values during the fiscal year ending June 30, 2015 can be found in Exhibit 3 of Section 2.

## SECTION 1: Purpose and Significant Issues for North Dakota Public Employees Retirement System

---

3. Based upon calculations required by Statement 67 paragraphs 40-45, the Plan's Fiduciary Net Position is projected to be sufficient to make projected benefit payments for current members. Therefore, the discount rate used to determine the TPL was determined to be the same as the Plan's long-term expected rate of return on investments (8.00%) as of June 30, 2015 and June 30, 2014.
4. The net pension expense totaled \$65.6 million for the fiscal year ending June 30, 2015. The components of this expense can be found in Exhibit C of Section 3.
5. The actuarial valuation report as of July 1, 2015 is based on draft financial information as of that date. Changes in the value of assets subsequent to that date, to the extent that they exist, are not reflected.

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

**EXHIBIT 1**

**Membership Data as of July 1, 2015**

*Plan membership.* At July 1, 2015, pension plan membership consisted of the following:

	<b>Total PERS System</b>	<b>Main System</b>	<b>Judges System</b>	<b>Law Enforcement with Prior Main Service System<sup>1</sup></b>	<b>Law Enforcement without Prior Main Service System</b>
Retired members and beneficiaries:					
In pay status	10,063	9,945	44	73	1
Suspended retired members	28	28	0	0	0
Alternate payees (including 3 suspended alternate payees)	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total retired members and beneficiaries	10,125	10,007	44	73	1
Vested terminated members <sup>2</sup>	9,214	9,057	2	126	29
Active members:					
Vested	15,645	15,386	41	190	46
Nonvested	<u>7,200</u>	<u>7,013</u>	<u>10</u>	<u>128</u>	<u>49</u>
Total active members	22,845	22,381	51	318	95
Total membership	42,184	41,445	97	517	125

<sup>1</sup> Includes former National Guard members

<sup>2</sup> Members who have transferred within the PERS System are only counted once

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

**EXHIBIT 2**

**Net Pension Liability/(Asset)**

The components of the net pension liability/(asset) of the PERS at June 30, 2015 were as follows:

	<b>Total PERS System</b>	<b>Main System</b>	<b>Judges System</b>	<b>Law Enforcement with Prior Main Service System<sup>1</sup></b>	<b>Law Enforcement without Prior Main Service System</b>
Total pension liability	\$3,052,446,539	\$2,976,071,808	\$39,381,443	\$34,317,782	\$2,675,506
Plan fiduciary net position	2,371,710,809	2,296,088,880	44,137,412	28,691,976	2,792,541
Net pension liability/(asset)	680,735,730	679,982,928	(4,755,969)	5,625,806	(117,035)
Plan fiduciary net position as a percentage of the total pension liability	77.70%	77.15%	112.08%	83.61%	104.37%

The components of the net pension liability/(asset) of the PERS at June 30, 2014 were as follows:

	<b>Total PERS System</b>	<b>Main System</b>	<b>Judges System</b>	<b>Law Enforcement with Prior Main Service System<sup>1</sup></b>	<b>Law Enforcement without Prior Main Service System</b>
Total pension liability	\$2,918,552,143	\$2,846,579,777	\$38,989,792	\$30,791,599	\$2,190,975
Plan fiduciary net position	2,281,582,863	2,211,858,402	42,713,635	24,806,508	2,204,318
Net pension liability/(asset)	636,969,280	634,721,375	(3,723,843)	5,985,091	(13,343)
Plan fiduciary net position as a percentage of the total pension liability	78.18%	77.70%	109.55%	80.56%	100.61%

<sup>1</sup> Includes former National Guard members



**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

---

*Plan provisions.* The plan provisions used in the measurement of the net pension liability/(asset) are the same as those used in the PERS Actuarial Valuation and Review as of July 1, 2015 and July 1, 2014.

*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50% per annum
Salary increases (Payroll Growth)	4.50% per annum for Main System and Law Enforcement; 4.00% per annum for Judges
Investment rate of return	8.00%, net of investment expense, including inflation

The actuarial assumptions used in the July 1, 2015 valuation were approved by the Board of Trustees and were based on the results of an experience study for the period July 1, 2009 to June 30, 2014.

As of July 1, 2015, mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back 2 years for males and 3 years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males (no setback for females) multiplied by 125%. The underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date.

## SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

---

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2015 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic equity	31%	6.90%
International equity	21%	7.55%
Global real assets	20%	5.38%
Domestic fixed income	17%	1.52%
Private Equity	5%	11.30%
International fixed income	5%	0.45%
Cash Equivalents	<u>1%</u>	0.00%
<b>Total</b>	100%	

*Discount rate:* The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates equal to those based on the July 1, 2015 and July 1, 2014 PERS Actuarial Valuation Reports. 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 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 periods of projected benefit payments to determine the total pension liability.

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

---

*Sensitivity of the net pension liability/(asset) to changes in the discount rate.* The following presents the net pension liability/(asset) of the PERS, calculated using the discount rate of 8.00%, as well as what the PERS's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

<b>Net pension liability/(asset) as of June 30, 2015</b>	<b>1% Decrease (7.00%)</b>	<b>Current Discount Rate (8.00%)</b>	<b>1% Increase (9.00%)</b>
Total PERS System	\$1,052,010,116	\$680,735,730	\$376,867,526
Main System	1,042,719,788	679,982,928	383,198,605
Judges System	(997,827)	(4,755,969)	(7,999,811)
Law Enforcement with Prior Main Service System	9,998,329	5,625,806	2,081,638
Law Enforcement without Prior Main Service System	289,826	(117,035)	(412,906)

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

**EXHIBIT 3**

**Schedules of Changes in PERS Net Pension Liability/(Asset) – 2015**

System	Total PERS	Main	Judges	Law Enforcement	
				With Prior Main Service <sup>1</sup>	Without Prior Main Service
<b>Total pension liability</b>					
Service cost	\$104,158,320	\$100,674,242	\$1,283,674	\$1,771,780	\$428,624
Interest	236,419,648	230,520,341	3,140,841	2,549,794	208,672
Change of benefit term	2,615	0	0	2,615	0
Differences between expected and actual experience	4,395,805	2,545,566	(75,927)	1,836,122	90,044
Changes of assumptions	(76,152,255)	(72,748,598)	(1,931,030)	(1,252,214)	(220,413)
Benefit payments, including refunds of employee contributions	<u>(134,929,737)</u>	<u>(131,499,520)</u>	<u>(2,025,907)</u>	<u>(1,381,914)</u>	<u>(22,396)</u>
<b>Net change in total pension liability</b>	133,894,396	\$129,492,031	\$391,651	\$3,526,183	\$484,531
<b>Total pension liability – beginning</b>	\$2,918,552,143	\$2,846,579,777	\$38,989,792	\$30,791,599	\$2,190,975
<b>Total pension liability – ending (a)</b>	<u>\$3,052,446,539</u>	<u>\$2,976,071,808</u>	<u>\$39,381,443</u>	<u>\$34,317,782</u>	<u>\$2,675,506</u>
<b>Plan fiduciary net position</b>					
Contributions – employer	\$70,842,535	\$67,669,374	\$1,225,358	\$1,638,384	\$309,419
Contributions – employee	68,392,061	66,688,488	559,524	928,984	215,065
Contributions – service credit repurchase	6,651,879	6,434,176	143,801	67,519	6,383
Net investment income	81,537,244	78,946,513	1,532,169	971,658	86,904
Benefit payments, including refunds of employee contributions	(134,929,737)	(131,499,520)	(2,025,907)	(1,381,914)	(22,396)
Administrative expense	(2,366,036)	(2,318,883)	(11,168)	(28,833)	(7,152)
Transfers	<u>0</u>	<u>(1,689,670)</u>	<u>0</u>	<u>1,689,670</u>	<u>0</u>
<b>Net change in plan fiduciary net position</b>	\$90,127,946	\$84,230,478	\$1,423,777	\$3,885,468	\$588,223
<b>Plan fiduciary net position – beginning</b>	\$2,281,582,863	\$2,211,858,402	\$42,713,635	\$24,806,508	\$2,204,318
<b>Plan fiduciary net position – ending (b)</b>	\$2,371,710,809	\$2,296,088,880	\$44,137,412	\$28,691,976	\$2,792,541
<b>Net pension liability/(asset) – ending (a) – (b)</b>	<u>\$680,735,730</u>	<u>\$679,982,928</u>	<u>\$(4,755,969)</u>	<u>\$5,625,806</u>	<u>\$(117,035)</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	77.70%	77.15%	112.08%	83.61%	104.37%
<b>Covered employee payroll</b>	\$973,536,402	\$946,197,522	\$6,964,502	\$16,732,974	\$3,641,404
<b>Net pension liability/(asset) as percentage of covered employee payroll</b>	69.92%	71.86%	(68.29)%	33.62%	(3.21)%

**Notes to Schedule:**

*Benefit changes:* New employer and member contribution rates to LEW were adopted beginning August 1, 2015. These changes are reflected in the results shown above.

*Changes of Assumptions:* The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an experience study for the period July 1, 2009 to June 30, 2014

<sup>1</sup> Includes former National Guard members

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 3

Schedules of Changes in PERS Net Pension Liability/(Asset) (Continued) – 2014

System	Total PERS	Main	Judges	Law Enforcement	
				With Prior Main Service <sup>1</sup>	Without Prior Main Service
<b>Total pension liability</b>					
Service cost	\$94,611,357	\$91,683,248	\$1,209,997	\$1,426,397	\$291,715
Interest	218,719,441	213,341,466	2,922,629	2,314,683	140,663
Change of benefit term	0	0	0	0	0
Differences between expected and actual experience	25,782,859	24,957,025	340,738	167,797	317,299
Changes of assumptions	0	0	0	0	0
Benefit payments, including refunds of employee contributions	<u>(119,886,323)</u>	<u>(116,974,068)</u>	<u>(1,612,870)</u>	<u>(1,248,834)</u>	<u>(50,551)</u>
<b>Net change in total pension liability</b>	<b>\$219,227,334</b>	<b>\$213,007,671</b>	<b>\$2,860,494</b>	<b>\$2,660,043</b>	<b>\$699,126</b>
<b>Total pension liability – beginning</b>	<b>\$2,699,324,809</b>	<b>\$2,633,572,106</b>	<b>\$36,129,298</b>	<b>\$28,131,556</b>	<b>\$1,491,849</b>
<b>Total pension liability – ending (a)</b>	<b><u>\$2,918,552,143</u></b>	<b><u>\$2,846,579,777</u></b>	<b><u>\$38,989,792</u></b>	<b><u>\$30,791,599</u></b>	<b><u>\$2,190,975</u></b>
<b>Plan fiduciary net position</b>					
Contributions – employer	\$61,661,050	\$58,872,974	\$1,159,604	\$1,385,958	\$242,514
Contributions – employee	59,394,200	57,940,246	511,080	776,983	165,891
Contributions – service credit repurchase	8,325,140	7,683,330	180,146	2,160	459,504
Net investment income	316,629,563	307,046,081	5,961,058	3,399,422	223,002
Benefit payments, including refunds of employee contributions	<u>(119,886,324)</u>	<u>(116,974,069)</u>	<u>(1,612,870)</u>	<u>(1,248,834)</u>	<u>(50,551)</u>
Administrative expense	<u>(2,210,792)</u>	<u>(2,168,827)</u>	<u>(10,677)</u>	<u>(25,137)</u>	<u>(6,151)</u>
<b>Net change in plan fiduciary net position</b>	<b>\$323,912,837</b>	<b>\$312,399,735</b>	<b>\$6,188,341</b>	<b>\$4,290,552</b>	<b>\$1,034,209</b>
<b>Plan fiduciary net position – beginning</b>	<b>\$1,957,670,026</b>	<b>\$1,899,458,667</b>	<b>\$36,525,294</b>	<b>\$20,515,956</b>	<b>\$1,170,109</b>
<b>Plan fiduciary net position – ending (b)</b>	<b>\$2,281,582,863</b>	<b>\$2,211,858,402</b>	<b>\$42,713,635</b>	<b>\$24,806,508</b>	<b>\$2,204,318</b>
<b>Net pension liability/(asset) – ending (a) – (b)</b>	<b><u>\$636,969,280</u></b>	<b><u>\$634,721,375</u></b>	<b><u>\$(3,723,843)</u></b>	<b><u>\$5,985,091</u></b>	<b><u>\$(13,343)</u></b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	78.18%	77.70%	109.55%	80.56%	100.61%
<b>Covered employee payroll</b>	\$888,452,060	\$865,868,265	\$6,598,981	\$13,394,927	\$2,589,887
<b>Net pension liability/(asset) as percentage of covered employee payroll</b>	71.69%	73.30%	(56.43)%	44.68%	(0.52)%

Notes to Schedule:

*Benefit changes:* New employer and member contribution rates to PERS were adopted beginning January 1, 2014. These changes are reflected in the results shown above.

<sup>1</sup> Includes former National Guard members

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

**EXHIBIT 4**

**Schedule of Contribution – Year Ended June 30, 2015**

<b>System</b>	<b>Actuarially Determined Contributions</b>	<b>Contributions in Relation to the Actuarially Determined Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered-Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
Total PERS System	\$107,513,973	\$70,842,535	\$36,671,438	\$973,536,402	7.28%
Main System	104,636,238	67,669,374	36,966,864	946,197,522	7.15%
Judges System	1,030,705	1,225,358	(194,653)	6,964,502	17.59%
Law Enforcement with Prior Main Service System <sup>1</sup>	1,577,004	1,638,384	(61,380)	16,732,974	9.79%
Law Enforcement without Prior Main Service System	270,026	309,419	(39,393)	3,641,404	8.50%

The schedule of contributions for the year ended June 30, 2014 are as follows:

<b>System</b>	<b>Actuarially Determined Contributions</b>	<b>Contributions in Relation to the Actuarially Determined Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered-Employee Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
Total PERS System	\$107,851,326	\$61,661,050	\$46,190,276	\$888,452,060	6.94%
Main System	105,092,504	58,872,974	46,219,530	865,868,265	6.80%
Judges System	1,099,249	1,159,604	(60,355)	6,598,981	17.57%
Law Enforcement with Prior Main Service System <sup>1</sup>	1,449,458	1,385,958	63,500	13,394,927	10.35%
Law Enforcement without Prior Main Service System	210,115	242,514	(32,399)	2,589,887	9.36%

<sup>1</sup> Includes former National Guard members

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

---

**EXHIBIT 5**

**Notes to Required Supplementary Information**

---

**Valuation date** Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

---

**Methods used to establish “actuarially determined contribution” rates:**

<b>Actuarial cost method</b>	Entry Age Actuarial Cost Method. Entry Age is the age at the time the participant commenced employment. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by salary.
<b>Amortization method</b>	Level percent of payroll
<b>Remaining amortization period</b>	20 years open, assuming 4.50% (4.00% for Judges) of payroll growth per annum
<b>Asset valuation method</b>	Adjusted market value that immediately recognizes interest and dividends. The procedure recognizes 20% of each year’s total appreciation (depreciation) beginning with the year of occurrence. After five years, the appreciation (depreciation) is fully recognized.

---

**Methods used to determine GASB 67 and 68 amounts (Schedules of Change in Net Pension Liability/(Asset)):**

<b>Actuarial cost method</b>	Entry Age Actuarial Cost Method. Entry Age is the age at the time the participant commenced employment. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by salary.
<b>Asset valuation method</b>	The plan’s assets (Fiduciary Net Position) are reported without actuarial smoothing.

---

**SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System**

The information and analysis used by the Board in selecting each assumption that has a significant effect on this actuarial valuation is shown in our report titled Experience Review: July 2009 – June 2014, completed in May 2015.

**Assumptions for GASB 67 and 68 amounts and to establish “actuarially determined contribution” rates beginning July 1, 2015:**

<b>Investment rate of return</b>	8.00%. The net investment return assumption is a long-term estimate derived from historical data, current and recent market expectations, and professional judgment. As part of the analysis, a building block approach was used that reflects inflation expectations and anticipated risk premiums for each of the portfolio’s asset classes, as well as the Plan’s target asset allocation.
<b>Inflation rate</b>	3.50% per annum
<b>Projected salary increases</b>	Ranges from 7.25% to 20.00% for new members, and 5.00% to 10.00% for members with 3 or more years of service (5 or more for Law Enforcement); 4.00% for Judges.
<b>Cost of living adjustments</b>	None

Retirement Rates	<u>Retirement Probability</u>			
	<u>Main System</u>			<u>Law Enforcement System</u>
	<u>Age</u>	<u>Early Retirement</u>	<u>Unreduced Retirements</u>	
	50		30%	25%
	51-54		10	25
	55	1%	10	10%
	56-59	1	8	10
	60	2	8	10
	61	5	15	10
	62-63	10	30	10
	64	10	20	10
	65		30	20
	66		20	20
	67-74		15	20
	75		100	100



## SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

---

### **Mortality**

Healthy: RP-2000 Combined Healthy Mortality Table, set back 2 years for males and 3 years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014

Disabled: RP-2000 Disabled Mortality Table, set back one year for males (no setback for females) multiplied by 125%.

The underlying tables with the generational projection to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date.

These mortality tables were then adjusted to future years using the generational projections to reflect future mortality improvement between the measurement date and those years.

### **Other assumptions**

Same as those used in the July 1, 2015 and July 1, 2014 actuarial funding valuations

---

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT A**

**Proportionate Share of Net Pension Liability/(Asset) for North Dakota Public Employees Retirement System**

Category	2015			2014	
	2014-2015 Covered-Employee Payroll	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)
<b>Main System:</b>					
Cities	\$79,444,201	8.917511%	\$60,637,548	8.383116%	\$53,209,440
Counties	155,808,440	17.489299%	118,924,241	17.329536%	109,994,273
District Health Units	10,548,091	1.184010%	8,051,059	1.239759%	7,869,006
Political Subdivisions	14,376,105	1.613700%	10,972,879	1.495168%	9,490,146
School Districts	139,508,176	15.659616%	106,482,732	15.400107%	97,747,763
Other State	247,712,989	27.805468%	189,072,435	28.290605%	179,566,510
State of ND	<u>243,480,677</u>	<u>27.330397%</u>	<u>185,842,035</u>	<u>27.861710%</u>	<u>176,844,237</u>
<b>Subtotal</b>	<b><u>\$890,878,679</u></b>	<b><u>100.000000%</u></b>	<b><u>\$679,982,929</u></b>	<b><u>100.000000%</u></b>	<b><u>\$634,721,375</u></b>
<b>Judges System</b>	\$6,746,660	100.000000%	\$(4,755,969)	100.000000%	\$(3,723,843)
<b>National Guard System</b>	\$629,811	100.000000%	\$(449,713)	100.000000%	\$(201,648)
<b>Law Enforcement with Prior Main Service System:</b>					
Cities	\$2,731,828	18.639015%	\$1,132,416	19.824258%	\$1,226,475
Counties	9,279,057	63.310442%	3,846,438	59.832678%	3,701,692
Other State	<u>2,517,267</u>	<u>18.050541%</u>	<u>1,096,664</u>	<u>20.343064%</u>	<u>1,258,572</u>
<b>Subtotal</b>	<b><u>\$14,528,152</u></b>	<b><u>100.000000%</u></b>	<b><u>\$6,075,518</u></b>	<b><u>100.000000%</u></b>	<b><u>\$6,186,739</u></b>
<b>Law Enforcement without Prior Main Service System:</b>					
Cities	\$682,979	18.084604%	\$(21,165)	11.795180%	\$(1,574)
Counties	<u>3,093,598</u>	<u>81.915396%</u>	<u>(95,870)</u>	<u>88.204820%</u>	<u>(11,769)</u>
<b>Subtotal</b>	<b><u>\$3,776,577</u></b>	<b><u>100.000000%</u></b>	<b><u>\$(117,035)</u></b>	<b><u>100.000000%</u></b>	<b><u>\$(13,343)</u></b>
<b>Total PERS</b>	<b><u>\$916,559,879</u></b>	<b><u>100.000000%</u></b>	<b><u>\$680,735,730</u></b>	<b><u>100.000000%</u></b>	<b><u>\$636,969,280</u></b>

The net pension liability/(asset) was measured as of June 30, 2015 and 2014 and determined based upon the total pension liability from actuarial valuations as of July 1, 2015 and 2014. Numbers may not add due to rounding.

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

*Sensitivity of the net pension liability/(asset) to changes in the discount rate.* The following presents the net pension liability/(asset) for each of the employers as of June 30, 2015, calculated using the discount rate of 8.00%, as well as what the employer's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

As of June 30, 2015	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
<b>Main System:</b>			
Cities	\$ 92,984,640	\$60,637,548	\$34,171,776
Counties	182,364,371	118,924,241	67,018,745
District Health Units	12,345,895	8,051,059	4,537,108
Political Subdivisions	16,826,360	10,972,879	6,183,671
School Districts	163,285,938	106,482,732	60,007,438
Other State	289,933,122	189,072,435	106,550,162
State of ND	<u>284,979,456</u>	<u>185,842,035</u>	<u>104,729,701</u>
<b>Subtotal</b>	<u>\$1,042,719,782</u>	<u>\$679,982,929</u>	<u>\$383,198,601</u>
<b>Judges System</b>	\$(997,827)	\$(4,755,969)	\$(7,999,811)
<b>National Guard System</b>	\$(165,258)	\$(449,713)	\$(678,349)
<b>Law Enforcement with Prior</b>			
<b>Main Service System:</b>			
Cities	\$1,894,392	\$1,132,416	\$ 514,433
Counties	6,434,610	3,846,438	1,747,359
Other State	<u>1,834,583</u>	<u>1,096,664</u>	<u>498,193</u>
<b>Subtotal</b>	<u>\$10,163,585</u>	<u>\$6,075,518</u>	<u>\$2,759,985</u>
<b>Law Enforcement without Prior</b>			
<b>Main Service System:</b>			
Cities	\$52,414	\$(21,165)	\$(74,672)
Counties	<u>237,412</u>	<u>(95,870)</u>	<u>(338,234)</u>
<b>Subtotal</b>	<u>\$289,826</u>	<u>\$(117,035)</u>	<u>\$(412,906)</u>
<b>Total PERS</b>	<u>\$1,052,010,108</u>	<u>\$680,735,730</u>	<u>\$376,867,520</u>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT B**

**Deferred Outflows of Resources and Deferred Inflows of Resources for Plan year ending June 30, 2015**

	<b>Main System</b>	<b>Judges System</b>	<b>National Guard System</b>	<b>Law Enforcement with Prior Main Service System</b>	<b>Law Enforcement without Prior Main Service System</b>	<b>Total PERS</b>
<b>Deferred Outflows of Resources</b>						
Changes of assumptions or other inputs	\$0	\$0	\$0	\$0	\$0	\$0
Net difference between projected and actual earnings on pension plan investments	78,570,814	1,504,468	108,502	795,030	87,596	81,066,410
Difference between expected and actual experience	<u>19,727,178</u>	<u>139,118</u>	<u>0</u>	<u>680,463</u>	<u>309,944</u>	<u>20,856,703</u>
Total	<u>\$98,297,992</u>	<u>\$ 1,643,586</u>	<u>\$108,502</u>	<u>\$1,475,493</u>	<u>\$397,540</u>	<u>\$101,922,113</u>
<b>Deferred Inflows of Resources</b>						
Changes of assumptions or other inputs	\$(60,583,281)	\$(1,438,420)	\$(52,331)	\$(958,505)	\$(186,659)	\$(63,219,196)
Net difference between projected and actual earnings on pension plan investments	(92,925,145)	(1,817,965)	(133,889)	(899,612)	(58,167)	(95,834,778)
Difference between expected and actual experience	<u>0</u>	<u>(56,558)</u>	<u>(309,993)</u>	<u>0</u>	<u>0</u>	<u>(366,551)</u>
Total	<u>\$(153,508,426)</u>	<u>\$(3,312,943)</u>	<u>\$(496,213)</u>	<u>\$(1,858,117)</u>	<u>\$(244,826)</u>	<u>\$(159,420,525)</u>

Deferred outflows of resources and deferred inflows of resources related to pension will be recognized as follows:

**Year Ended June 30:**

2016	\$(18,411,003)	\$(641,041)	\$(258,363)	\$(159,916)	\$24,350	\$(19,445,973)
2017	(18,411,003)	(721,363)	(98,091)	(159,916)	24,350	(19,366,023)
2018	(18,411,004)	(683,070)	(58,381)	(159,915)	24,350	(19,288,020)
2019	11,250,518	376,117	27,124	139,957	43,739	11,837,455
2020	(11,227,942)	0	0	(42,834)	35,925	(11,234,851)

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT C**

**Collective Pension Expense/(Income) for Fiscal year ending June 30, 2015**

<b>Components of Pension Expense/(Income)</b>	<b>Main System</b>	<b>Judges System</b>	<b>National Guard System</b>	<b>Law Enforcement with Prior Main Service System</b>	<b>Law Enforcement without Prior Main Service System</b>	<b>Total PERS</b>
Service Cost	\$100,674,242	\$1,283,674	\$123,489	\$1,648,291	\$428,624	\$104,158,320
Interest on the total pension liability/(asset)	230,520,341	3,140,841	236,465	2,313,329	208,672	236,419,648
Expensed portion of current period						
Difference between expected and actual experience in the total pension liability	708,233	376,117	(143,071)	74,879	13,789	1,029,947
Difference between actual and projected earnings on plan investments	19,642,704	(19,369)	27,126	198,757	21,899	19,871,117
Changes of assumptions or other inputs	(12,165,317)	(492,610)	(45,905)	(192,858)	(33,754)	(12,930,444)
Change of benefit terms	0	0	2,615	0	0	2,615
Projected earnings on plan investments	(177,160,031)	(3,412,755)	(246,645)	(1,854,428)	(196,398)	(182,870,257)
Actual contributions – member (including purchased service credit)	(73,122,664)	(703,324)	(46,556)	(949,947)	(221,449)	(75,043,940)
Administrative expense	2,318,883	11,168	3,822	25,011	7,152	2,366,036
Recognition of beginning deferred outflows of resources as pension expense	4,378,425	100,810	0	59,177	41,805	4,580,217
Recognition of beginning deferred inflows of resources as pension expense	(30,975,048)	(605,989)	(99,128)	(299,871)	(19,389)	(31,999,425)
<b>Pension Expense/(Income) for 2014/2015<sup>1</sup></b>	<b>\$64,819,768</b>	<b>\$(321,437)</b>	<b>\$(187,788)</b>	<b>\$1,022,340</b>	<b>\$250,951</b>	<b>\$65,583,834</b>
<b>Average expected remaining service lives<sup>2</sup></b>	<b>5.98</b>	<b>3.92</b>	<b>2.14</b>	<b>5.97</b>	<b>6.53</b>	<b>5.97</b>

<sup>1</sup> The employer pension expense differs from the plan pension expense due to contribution timing. The difference is shown in the Appendices.

<sup>2</sup> The average of the expected service lives of all employees is determined by:

- Calculating active employees' expected remaining service lives as the present value of \$1 per year of future service at zero percent interest.
- Setting the remaining service life to zero for each nonactive or retired member.
- Dividing the sum of the above amounts by the total number of active employee, nonactive and retired members

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT C (Continued)**

**Collective Pension Expense/(Income) for Fiscal year ending June 30, 2014**

<b>Components of Pension Expense/(Income)</b>	<b>Main System</b>	<b>Judges System</b>	<b>National Guard System</b>	<b>Law Enforcement with Prior Main Service System</b>	<b>Law Enforcement without Prior Main Service System</b>	<b>Total PERS</b>
Service Cost	\$91,683,248	\$1,209,997	\$175,836	\$1,250,561	\$291,715	\$94,611,357
Interest on the total pension liability/(asset)	213,341,466	2,922,629	240,936	2,073,747	140,663	218,719,441
Expensed portion of current period						
Difference between expected and actual experience in the total pension liability	4,378,425	100,810	(54,449)	59,177	41,805	4,525,718
Difference between actual and projected earnings on plan investments	(30,975,048)	(605,989)	(57,798)	(299,871)	(19,389)	(31,944,926)
Changes of assumptions or other inputs	0	0	0	0	0	0
Change of benefit terms	0	0	0	0	0	0
Projected earnings on plan investments	(152,170,840)	(2,931,115)	(214,761)	(1,462,160)	(126,057)	(156,904,933)
Actual contributions – member (including purchased service credit)	(65,623,576)	(691,226)	(44,629)	(721,345)	(625,395)	(67,719,340)
Administrative expense	2,168,827	10,677	3,779	21,358	6,151	2,210,792
Other – adjustment for beginning of year balance	1	0	0	0	0	1
Recognition of beginning deferred outflows of resources as pension expense	0	0	0	0	0	0
Recognition of beginning deferred inflows of resources as pension expense	0	0	0	0	0	0
<b>Pension Expense/(Income) for 2013/2014</b>	<b>\$62,802,503</b>	<b>\$15,783</b>	<b>\$48,864</b>	<b>\$921,467</b>	<b>\$(290,507)</b>	<b>\$63,498,110</b>
<b>Average expected remaining service lives<sup>1</sup></b>	<b>5.70</b>	<b>3.38</b>	<b>4.75</b>	<b>7.21</b>	<b>7.59</b>	<b>5.71</b>

<sup>1</sup> The average of the expected service lives of all employees is determined by:

- Calculating active employees' expected remaining service lives as the present value of \$1 per year of future service at zero percent interest.
- Setting the remaining service life to zero for each nonactive or retired member.
- Dividing the sum of the above amounts by the total number of active employee, nonactive and retired members

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT D**

**Schedule of Proportionate Share of the Net Pension Liability/(Asset)**

<b>System</b>	<b>Proportion of the net pension liability/(asset)</b>	<b>Proportionate share of net pension liability/(asset)</b>	<b>Covered-employee payroll</b>	<b>Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll</b>	<b>Plan fiduciary net position as a percentage of the total pension liability/(asset)</b>
<b>2014</b>					
Main System	100.000000%	\$634,721,375	\$842,379,091	100.000000%	77.702316%
Judges System	100.000000%	(3,723,843)	6,460,877	100.000000%	109.550815%
National Guard System	100.000000%	(201,648)	1,061,849	100.000000%	106.929468%
Law Enforcement with Prior Main Service System	100.000000%	6,186,739	12,945,017	100.000000%	77.810668%
Law Enforcement without Prior Main Service System	<u>100.000000%</u>	<u>(13,343)</u>	<u>2,732,328</u>	<u>100.000000%</u>	<u>100.608998%</u>
Total PERS	<u>100.000000%</u>	<u>\$636,969,280</u>	<u>\$865,579,162</u>	<u>100.000000%</u>	<u>78.175162%</u>
<b>2015</b>					
Main System	100.000000%	\$679,982,929	\$890,878,679	100.000000%	77.151663%
Judges System	100.000000%	(4,755,969)	6,746,660	100.000000%	112.076675%
National Guard System	100.000000%	(449,713)	629,811	100.000000%	116.559312%
Law Enforcement with Prior Main Service System	100.000000%	6,075,519	14,528,152	100.000000%	80.774898%
Law Enforcement without Prior Main Service System	<u>100.000000%</u>	<u>(117,035)</u>	<u>3,776,577</u>	<u>100.000000%</u>	<u>104.374313%</u>
Total PERS	<u>100.000000%</u>	<u>\$680,735,731</u>	<u>\$916,559,879</u>	<u>100.000000%</u>	<u>77.698685%</u>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT E**

**Schedule of Reconciliation of Net Pension Liability/(Asset) as of June 30, 2015**

	<b>Beginning Net Pension Liability/(Asset)</b>	<b>Pension Expense/ (Income)</b>	<b>Employer Contributions</b>	<b>New Net Deferred Inflows/ Outflows</b>	<b>Less Recognition of Prior Deferred Inflows/ Outflows</b>	<b>Change in Net Pension Liability/ (Asset) due to change in Proportion</b>	<b>Ending Net Pension Liability/ (Asset)</b>
<b>Main System:</b>							
Cities	\$53,209,440	\$ 5,780,310	\$ (6,034,419)	\$1,918,561	\$(2,371,759)	\$3,391,930	\$ 60,637,581
Counties	109,994,273	11,336,525	(11,834,898)	3,762,741	(4,651,564)	1,014,019	118,924,224
District Health Units	7,869,006	767,472	(801,210)	254,734	(314,905)	(353,825)	8,051,082
Political Subdivisions	9,490,146	1,045,998	(1,091,981)	347,180	(429,188)	752,344	10,972,875
School Districts	97,747,763	10,150,531	(10,596,758)	3,369,094	(4,164,933)	1,647,135	106,482,698
Other State	179,566,510	18,023,444	(18,815,784)	5,982,217	(7,395,315)	(3,079,252)	189,072,450
State of ND	<u>176,844,237</u>	<u>17,715,497</u>	<u>(18,494,310)</u>	<u>5,880,008</u>	<u>(7,268,964)</u>	<u>(3,372,395)</u>	<u>185,842,001</u>
<b>Subtotal</b>	<u>\$634,721,375</u>	<u>\$64,819,777</u>	<u>\$(67,669,360)</u>	<u>\$21,514,535</u>	<u>\$(26,596,628)</u>	<u>\$ (44)</u>	<u>\$679,982,911</u>
<b>Judges System</b>	\$(3,723,843)	\$(321,437)	\$(1,225,358)	\$9,490	\$(505,179)	\$0	\$(4,755,969)
<b>National Guard System</b>	\$(201,648)	\$(187,788)	\$(55,457)	\$(103,948)	\$(99,128)	\$0	\$(449,713)
<b>Law Enforcement with Prior</b>							
<b>Main Service System:</b>							
Cities	\$1,226,475	\$190,554	\$(295,041)	\$ 38,895	\$(44,863)	\$(73,328)	\$1,132,418
Counties	3,701,692	647,248	(1,002,158)	132,112	(152,384)	215,159	3,846,437
Other State	<u>1,258,572</u>	<u>184,538</u>	<u>(285,727)</u>	<u>37,667</u>	<u>(43,447)</u>	<u>(141,832)</u>	<u>1,096,665</u>
<b>Subtotal</b>	<u>\$6,186,739</u>	<u>\$1,022,340</u>	<u>\$(1,582,926)</u>	<u>\$208,674</u>	<u>\$(240,694)</u>	<u>\$ (1)</u>	<u>\$6,075,520</u>
<b>Law Enforcement without Prior</b>							
<b>Main Service System:</b>							
Cities	\$(1,574)	\$45,383	\$(55,957)	\$(4,125)	\$4,054	\$(839)	\$(21,166)
Counties	<u>(11,769)</u>	<u>205,568</u>	<u>(253,461)</u>	<u>(18,683)</u>	<u>18,362</u>	<u>839</u>	<u>(95,868)</u>
Subtotal	<u>\$(13,343)</u>	<u>\$250,951</u>	<u>\$(309,418)</u>	<u>\$(22,808)</u>	<u>\$22,416</u>	<u>\$0</u>	<u>\$(117,034)</u>
<b>Total PERS</b>	<u>\$636,969,280</u>	<u>\$65,583,843</u>	<u>\$(70,842,519)</u>	<u>\$21,605,943</u>	<u>\$(27,419,213)</u>	<u>\$(45)</u>	<u>\$680,735,715</u>



**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT E**

**Schedule of Reconciliation of Net Pension Liability/(Asset) as of June 30, 2014**

	<b>Beginning Net Pension Liability/ (Asset)</b>	<b>Pension Expense/ (Income)</b>	<b>Employer Contributions</b>	<b>New Net Deferred Inflows/ Outflows</b>	<b>Recognition of Prior Deferred Inflows/Outflows</b>	<b>Ending Net Pension Liability/(Asset)</b>
<b>Main System:</b>						
Cities	\$61,541,581	\$5,264,818	\$(4,935,390)	\$(8,661,569)	\$0	\$53,209,440
Counties	127,218,452	10,883,386	(10,202,413)	(17,905,152)	0	109,994,273
District Health Units	9,101,237	778,591	(729,883)	(1,280,939)	0	7,869,006
Political Subdivisions	10,976,229	938,999	(880,250)	(1,544,832)	0	9,490,146
School Districts	113,054,254	9,671,645	(9,066,501)	(15,911,635)	0	97,747,763
Other State	207,685,131	17,767,204	(16,655,521)	(29,230,304)	0	179,566,510
State of ND	<u>204,536,555</u>	<u>17,497,860</u>	<u>(16,403,016)</u>	<u>(28,787,162)</u>	<u>0</u>	<u>176,844,236</u>
<b>Subtotal</b>	<b><u>\$734,113,439</u></b>	<b><u>\$62,802,503</u></b>	<b><u>\$(58,872,974)</u></b>	<b><u>\$(103,321,593)</u></b>	<b><u>\$0</u></b>	<b><u>\$634,721,375</u></b>
<b>Judges System</b>	\$(395,996)	\$15,783	\$(1,159,604)	\$(2,184,026)	\$0	\$(3,723,843)
<b>National Guard System</b>	\$224,327	\$48,864	\$(91,948)	\$(382,891)	\$0	\$(201,648)
<b>Law Enforcement with Prior Main Service System:</b>						
Cities	\$1,465,265	\$182,674	\$(256,528)	\$(164,396)	\$0	\$1,226,475
Counties	4,422,397	551,338	(774,241)	(497,802)	0	3,701,692
Other State	<u>1,503,611</u>	<u>187,455</u>	<u>(263,241)</u>	<u>(169,253)</u>	<u>0</u>	<u>1,258,572</u>
<b>Subtotal</b>	<b><u>\$7,391,273</u></b>	<b><u>\$921,467</u></b>	<b><u>\$(1,294,010)</u></b>	<b><u>\$(831,991)</u></b>	<b><u>\$0</u></b>	<b><u>\$6,186,739</u></b>
<b>Law Enforcement without Prior Main Service System:</b>						
Cities	\$37,950	\$(34,266)	\$(28,605)	\$23,347	\$0	\$(1,574)
Counties	<u>283,790</u>	<u>(256,241)</u>	<u>(213,909)</u>	<u>174,591</u>	<u>0</u>	<u>(11,769)</u>
Subtotal	<u>\$321,740</u>	<u>\$(290,507)</u>	<u>\$(242,514)</u>	<u>\$197,938</u>	<u>\$0</u>	<u>\$(13,343)</u>
<b>Total PERS</b>	<b><u>\$741,654,783</u></b>	<b><u>\$63,498,110</u></b>	<b><u>\$(61,661,050)</u></b>	<b><u>\$(106,522,563)</u></b>	<b><u>\$0</u></b>	<b><u>\$636,969,280</u></b>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015**

	<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Differences between Expected and Actual Experience</b>								
	<b>Differences between Expected and Actual Experience</b>	<b>Recognition Period (Years)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Thereafter</b>
<b>Main System:</b>									
Cities	\$377,678	5.98	\$63,157	\$63,157	\$63,157	\$63,157	\$63,157	\$61,893	\$0
Counties	740,713	5.98	123,865	123,865	123,865	123,865	123,865	121,388	0
District Health Units	50,146	5.98	8,386	8,386	8,386	8,386	8,386	8,216	0
Political Subdivisions	68,344	5.98	11,429	11,429	11,429	11,429	11,429	11,199	0
School Districts	663,222	5.98	110,907	110,907	110,907	110,907	110,907	108,687	0
Other State	1,177,626	5.98	196,927	196,927	196,927	196,927	196,927	192,991	0
State of ND	<u>1,157,507</u>	5.98	<u>193,563</u>	<u>193,563</u>	<u>193,563</u>	<u>193,563</u>	<u>193,563</u>	<u>189,692</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$4,235,236</u></b>	5.98	<b><u>\$708,234</u></b>	<b><u>\$708,234</u></b>	<b><u>\$708,234</u></b>	<b><u>\$708,234</u></b>	<b><u>\$708,234</u></b>	<b><u>\$694,066</u></b>	<b><u>\$0</u></b>
<b>Judges System</b>	\$(75,927)	3.92	\$(19,369)	\$(19,369)	\$(19,369)	\$(17,820)	\$0	\$0	\$0
<b>National Guard System</b>	\$(300,575)	2.14	\$(140,456)	\$(140,456)	\$(19,663)	\$0	\$0	\$0	\$0
<b>Law Enforcement with Prior Main Service System:</b>									
Cities	\$ 83,321	5.97	\$13,957	\$13,957	\$13,957	\$13,957	\$13,957	\$13,536	\$0
Counties	283,015	5.97	47,406	47,406	47,406	47,406	47,406	45,985	0
Other State	<u>80,691</u>	5.97	<u>13,516</u>	<u>13,516</u>	<u>13,516</u>	<u>13,516</u>	<u>13,516</u>	<u>13,111</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$447,027</u></b>	5.97	<b><u>\$74,879</u></b>	<b><u>\$74,879</u></b>	<b><u>\$74,879</u></b>	<b><u>\$74,879</u></b>	<b><u>\$74,879</u></b>	<b><u>\$72,632</u></b>	<b><u>\$0</u></b>
<b>Law Enforcement without Prior Main Service System:</b>									
Cities	\$16,284	6.53	\$2,494	\$2,494	\$2,494	\$2,494	\$2,494	\$2,494	\$1,320
Counties	<u>73,760</u>	6.53	<u>11,296</u>	<u>11,296</u>	<u>11,296</u>	<u>11,296</u>	<u>11,296</u>	<u>11,296</u>	<u>5,984</u>
<b>Subtotal</b>	<b><u>\$90,044</u></b>	6.53	<b><u>\$13,790</u></b>	<b><u>\$13,790</u></b>	<b><u>\$13,790</u></b>	<b><u>\$13,790</u></b>	<b><u>\$13,790</u></b>	<b><u>\$13,790</u></b>	<b><u>\$7,304</u></b>
<b>Total PERS</b>	<b><u>\$4,395,805</u></b>		<b>\$637,078</b>	<b>\$637,078</b>	<b>\$757,871</b>	<b>\$779,083</b>	<b>\$796,903</b>	<b>\$780,488</b>	<b>\$7,304</b>
<b>Net increase (decrease) in pension expense/(income)</b>			<b>\$637,078</b>	<b>\$637,078</b>	<b>\$637,078</b>	<b>\$779,083</b>	<b>\$796,903</b>	<b>\$780,488</b>	<b>\$7,304</b>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015**

	<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Assumption Changes</b>								
	<b>Differences between Expected and Recognition Actual Experience</b>	<b>Period (Years)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Thereafter</b>
<b>Main System:</b>									
Cities	\$(6,487,364)	5.98	\$(1,084,843)	\$(1,084,843)	\$(1,084,843)	\$(1,084,843)	\$(1,084,843)	\$(1,063,149)	\$0
Counties	(12,723,219)	5.98	(2,127,629)	(2,127,629)	(2,127,629)	(2,127,629)	(2,127,629)	(2,085,074)	0
District Health Units	(861,350)	5.98	(144,038)	(144,038)	(144,038)	(144,038)	(144,038)	(141,160)	0
Political Subdivisions	(1,173,943)	5.98	(196,312)	(196,312)	(196,312)	(196,312)	(196,312)	(192,383)	0
School Districts	(11,392,153)	5.98	(1,905,042)	(1,905,042)	(1,905,042)	(1,905,042)	(1,905,042)	(1,866,943)	0
Other State	(20,228,088)	5.98	(3,382,623)	(3,382,623)	(3,382,623)	(3,382,623)	(3,382,623)	(3,314,973)	0
State of ND	<u>(19,882,481)</u>	5.98	<u>(3,324,830)</u>	<u>(3,324,830)</u>	<u>(3,324,830)</u>	<u>(3,324,830)</u>	<u>(3,324,830)</u>	<u>(3,258,331)</u>	<u>0</u>
<b>Subtotal</b>	<u>\$(72,748,598)</u>	5.98	<u>\$(12,165,317)</u>	<u>\$(12,165,317)</u>	<u>\$(12,165,317)</u>	<u>\$(12,165,317)</u>	<u>\$(12,165,317)</u>	<u>\$(11,922,013)</u>	<u>\$0</u>
<b>Judges System</b>	\$(1,931,030)	3.92	\$(492,610)	\$(492,610)	\$(492,610)	\$(453,200)	\$0	\$0	\$0
<b>National Guard System</b>	\$(98,236)	2.14	\$(45,905)	\$(45,905)	\$(6,426)	\$0	\$0	\$0	\$0
<b>Law Enforcement with Prior</b>									
<b>Main Service System:</b>									
Cities	\$(214,603)	5.97	\$ (35,947)	\$ (35,947)	\$ (35,947)	\$ (35,947)	\$ (35,947)	\$ (34,868)	\$0
Counties	(728,933)	5.97	(122,099)	(122,099)	(122,099)	(122,099)	(122,099)	(118,438)	0
Other State	<u>(207,827)</u>	5.97	<u>(34,812)</u>	<u>(34,812)</u>	<u>(34,812)</u>	<u>(34,812)</u>	<u>(34,812)</u>	<u>(33,767)</u>	<u>0</u>
<b>Subtotal</b>	<u>\$(1,151,363)</u>	5.97	<u>\$(192,858)</u>	<u>\$(192,858)</u>	<u>\$(192,858)</u>	<u>\$(192,858)</u>	<u>\$(192,858)</u>	<u>\$(187,073)</u>	<u>\$0</u>
<b>Law Enforcement without</b>									
<b>Prior Main Service System:</b>									
Cities	\$(39,861)	6.53	\$(6,104)	\$(6,104)	\$(6,104)	\$(6,104)	\$(6,104)	\$(6,104)	\$(3,237)
Counties	<u>(180,552)</u>	6.53	<u>(27,650)</u>	<u>(27,650)</u>	<u>(27,650)</u>	<u>(27,650)</u>	<u>(27,650)</u>	<u>(27,650)</u>	<u>(14,652)</u>
Subtotal	\$(220,413)	6.53	<u>\$(33,754)</u>	<u>\$(33,754)</u>	<u>\$(33,754)</u>	<u>\$(33,754)</u>	<u>\$(33,754)</u>	<u>\$(33,754)</u>	<u>\$(17,889)</u>
<b>Total PERS</b>	<u>\$(76,149,640)</u>		\$(12,930,444)	\$(12,930,444)	\$(12,890,965)	\$(12,845,129)	\$(12,391,929)	\$(12,142,840)	\$(17,889)
<b>Net increase (decrease) in pension expense/(income)</b>			\$(12,930,444)	\$(12,930,444)	\$(12,890,965)	\$(12,845,129)	\$(12,391,929)	\$(12,142,840)	\$(17,889)

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015**

	<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of Differences between Projected and Actual Earnings on Pension Plan Investments</b>								
	<b>Differences between Expected and Recognition Actual Experience</b>	<b>Period (Years)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Thereafter</b>
<b>Main System:</b>									
Cities	\$ 8,758,201	5.00	\$1,751,640	\$1,751,640	\$1,751,640	\$1,751,640	\$1,751,641	\$0	\$0
Counties	17,176,855	5.00	3,435,371	3,435,371	3,435,371	3,435,371	3,435,371	0	0
District Health Units	1,162,857	5.00	232,571	232,571	232,571	232,571	232,573	0	0
Political Subdivisions	1,584,871	5.00	316,974	316,974	316,974	316,974	316,975	0	0
School Districts	15,379,862	5.00	3,075,972	3,075,972	3,075,972	3,075,972	3,075,974	0	0
Other State	27,308,729	5.00	5,461,746	5,461,746	5,461,746	5,461,746	5,461,745	0	0
State of ND	<u>26,842,145</u>	5.00	<u>5,368,429</u>	<u>5,368,429</u>	<u>5,368,429</u>	<u>5,368,429</u>	<u>5,368,429</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<u>\$98,213,520</u>	5.00	<u>\$19,642,703</u>	<u>\$19,642,703</u>	<u>\$19,642,703</u>	<u>\$19,642,703</u>	<u>\$19,642,708</u>	<u>0</u>	<u>0</u>
<b>Judges System</b>	\$1,880,585	5.00	\$376,117	\$376,117	\$376,117	\$376,117	\$376,117	\$0	\$0
<b>National Guard System</b>	\$135,628	5.00	\$27,126	\$27,126	\$27,126	\$27,126	\$27,124	\$0	\$0
<b>Law Enforcement with Prior</b>									
<b>Main Service System:</b>									
Cities	\$185,232	5.00	\$37,046	\$37,046	\$37,046	\$37,046	\$37,048	\$0	\$0
Counties	629,171	5.00	125,834	125,834	125,834	125,834	125,835	0	0
Other State	<u>179,384</u>	5.00	<u>35,877</u>	<u>35,877</u>	<u>35,877</u>	<u>35,877</u>	<u>35,876</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<u>\$993,787</u>	5.00	<u>\$198,757</u>	<u>\$198,757</u>	<u>\$198,757</u>	<u>\$198,757</u>	<u>\$198,759</u>	<u>0</u>	<u>0</u>
<b>Law Enforcement without</b>									
<b>Prior Main Service System:</b>									
Cities	\$19,802	5.00	\$3,960	\$3,960	\$3,960	\$3,960	\$3,962	0	0
Counties	<u>89,693</u>	5.00	<u>17,939</u>	<u>17,939</u>	<u>17,939</u>	<u>17,939</u>	<u>17,937</u>	<u>0</u>	<u>0</u>
Subtotal	<u>\$109,495</u>	5.00	<u>\$21,899</u>	<u>\$21,899</u>	<u>\$21,899</u>	<u>\$21,899</u>	<u>\$21,899</u>	<u>0</u>	<u>0</u>
<b>Total PERS</b>	<u>\$101,333,015</u>		<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,607</u>	\$0	\$0
<b>Net increase (decrease) in pension expense/(income)</b>			<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,602</u>	<u>\$20,266,607</u>	\$0	\$0

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015**

	Increase (Decrease) in Pension Expense/(Income) Arising from the Changes in Proportion								
	Differences between Expected and Recognition		2015	2016	2017	2018	2019	2020	Thereafter
	Actual Experience	Period (Years)							
<b>Main System:</b>									
Cities	\$3,944,081	5.98	\$659,548	\$659,548	\$659,548	\$659,548	\$659,548	\$646,341	\$0
Counties	1,179,084	5.98	197,172	197,172	197,172	197,172	197,172	193,224	0
District Health Units	(411,419)	5.98	(68,799)	(68,799)	(68,799)	(68,799)	(68,799)	(67,424)	0
Political Subdivisions	874,813	5.98	146,291	146,291	146,291	146,291	146,291	143,358	0
School Districts	1,915,258	5.98	320,275	320,275	320,275	320,275	320,275	313,883	0
Other State	(3,580,498)	5.98	(598,746)	(598,746)	(598,746)	(598,746)	(598,746)	(586,768)	0
State of ND	<u>(3,921,368)</u>	5.98	<u>(655,747)</u>	<u>(655,747)</u>	<u>(655,747)</u>	<u>(655,747)</u>	<u>(655,747)</u>	<u>(642,633)</u>	<u>0</u>
<b>Subtotal</b>	<u>\$(49)</u>	5.98	<u>\$(6)</u>	<u>\$(6)</u>	<u>\$(6)</u>	<u>\$(6)</u>	<u>\$(6)</u>	<u>\$(19)</u>	<u>\$0</u>
<b>Judges System</b>	\$0	3.92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>National Guard System</b>	\$0	2.14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Law Enforcement with Prior</b>									
<b>Main Service System:</b>									
Cities	\$(83,189)	5.97	\$(13,935)	\$(13,935)	\$(13,935)	\$(13,935)	\$(13,935)	\$(13,514)	\$0
Counties	244,093	5.97	40,886	40,886	40,886	40,886	40,886	39,663	0
Other State	<u>(160,906)</u>	5.97	<u>(26,952)</u>	<u>(26,952)</u>	<u>(26,952)</u>	<u>(26,952)</u>	<u>(26,952)</u>	<u>(26,146)</u>	<u>0</u>
<b>Subtotal</b>	<u>\$(2)</u>	5.97	<u>\$(1)</u>	<u>\$(1)</u>	<u>\$(1)</u>	<u>\$(1)</u>	<u>\$(1)</u>	<u>\$3</u>	<u>\$0</u>
<b>Law Enforcement without</b>									
<b>Prior Main Service System:</b>									
Cities	\$(13,288)	6.53	\$(2,035)	\$(2,035)	\$(2,035)	\$(2,035)	\$(2,035)	\$(2,035)	\$(1,079)
Counties	<u>13,288</u>	6.53	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>	<u>1,079</u>
Subtotal	<u>\$0</u>	6.53	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total PERS</b>	<u>\$(51)</u>		<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(16)</u>	<u>\$0</u>
<b>Net increase (decrease) in pension expense/(income)</b>			<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(7)</u>	<u>\$(16)</u>	<u>\$0</u>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2015**

	<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of the Change in Employer Contributions for the Year</b>								
	<b>Differences between Expected and Actual Experience</b>	<b>Recognition Period (Years)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Thereafter</b>
<b>Main System:</b>									
Cities	\$(36,114)	5.98	\$(6,041)	\$(6,041)	\$(6,041)	\$(6,041)	\$(6,041)	\$(5,909)	\$0
Counties	143,880	5.98	24,062	24,062	24,062	24,062	24,062	23,570	0
District Health Units	3,090	5.98	515	515	515	515	515	515	0
Political Subdivisions	(3,153)	5.98	(523)	(523)	(523)	(523)	(523)	(538)	0
School Districts	168,590	5.98	28,192	28,192	28,192	28,192	28,192	27,630	0
Other State	(447,390)	5.98	(74,815)	(74,815)	(74,815)	(74,815)	(74,815)	(73,315)	0
State of ND	<u>71,651</u>	5.98	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>	<u>11,983</u>	<u>11,736</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$(99,446)</u></b>	5.98	<b><u>\$(16,627)</u></b>	<b><u>\$(16,627)</u></b>	<b><u>\$(16,627)</u></b>	<b><u>\$(16,627)</u></b>	<b><u>\$(16,627)</u></b>	<b><u>\$(16,311)</u></b>	<b><u>\$0</u></b>
<b>Judges System</b>	\$(1,986)	3.92	\$(507)	\$(507)	\$(507)	\$(465)	\$0	\$0	\$0
<b>National Guard System</b>	\$(284)	2.14	\$(133)	\$(133)	\$(18)	\$0	\$0	\$0	\$0
<b>Law Enforcement with Prior Main Service System:</b>									\$0
Cities	\$18,476	5.97	\$3,095	\$3,095	\$3,095	\$3,095	\$3,095	\$3,001	\$0
Counties	34,547	5.97	5,787	5,787	5,787	5,787	5,787	5,612	0
Other State	<u>(12,896)</u>	5.97	<u>(2,160)</u>	<u>(2,160)</u>	<u>(2,160)</u>	<u>(2,160)</u>	<u>(2,160)</u>	<u>(2,096)</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$40,127</u></b>	5.97	<b><u>\$6,722</u></b>	<b><u>\$6,722</u></b>	<b><u>\$6,722</u></b>	<b><u>\$6,722</u></b>	<b><u>\$6,722</u></b>	<b><u>\$6,517</u></b>	<b><u>\$0</u></b>
<b>Law Enforcement without Prior Main Service System:</b>									
Cities	\$4,773	6.53	\$731	\$731	\$731	\$731	\$731	\$731	\$387
Counties	3,124	6.53	479	479	479	479	479	479	250
Subtotal	<u>\$7,897</u>	6.53	<u>\$1,210</u>	<u>\$1,210</u>	<u>\$1,210</u>	<u>\$1,210</u>	<u>\$1,210</u>	<u>\$1,210</u>	<u>\$637</u>
<b>Total PERS</b>	<b><u>\$(53,692)</u></b>		<b><u>\$(9,335)</u></b>	<b><u>\$(9,335)</u></b>	<b><u>\$(9,220)</u></b>	<b><u>\$(9,160)</u></b>	<b><u>\$(8,695)</u></b>	<b><u>\$(8,584)</u></b>	<b><u>\$637</u></b>
<b>Net increase (decrease) in pension expense/(income)</b>			<b><u>\$(9,335)</u></b>	<b><u>\$(9,335)</u></b>	<b><u>\$(9,220)</u></b>	<b><u>\$(9,160)</u></b>	<b><u>\$(8,695)</u></b>	<b><u>\$(8,584)</u></b>	<b><u>\$637</u></b>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2014**

<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Differences between Expected and Actual Experience</b>								
	<b>Differences between Expected and Actual Experience</b>	<b>Recognition Period (Years)</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Thereafter</b>
<b>Main System:</b>								
Cities	\$2,092,176	5.70	\$367,048	\$367,048	\$367,048	\$367,048	\$367,048	\$256,936
Counties	4,324,937	5.70	758,761	758,761	758,761	758,761	758,761	531,132
District Health Units	309,407	5.70	54,282	54,282	54,282	54,282	54,282	37,997
Political Subdivisions	373,149	5.70	65,465	65,465	65,465	65,465	65,465	45,824
School Districts	3,843,409	5.70	674,282	674,282	674,282	674,282	674,282	471,999
Other State	7,060,493	5.70	1,238,683	1,238,683	1,238,683	1,238,683	1,238,683	867,078
State of ND	<u>6,953,454</u>	5.70	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>853,934</u>
<b>Subtotal</b>	<u>\$24,957,025</u>	5.70	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$3,064,900</u>
<b>Judges System</b>	\$340,738	3.38	\$100,810	\$100,810	\$100,810	\$38,308	\$0	\$0
<b>National Guard System</b>	\$(258,872)	4.75	\$(54,499)	\$(54,499)	\$(54,499)	\$(54,499)	\$(40,876)	\$0
<b>Law Enforcement with Prior Main Service System:</b>								
Cities	\$84,584	7.21	\$11,731	\$11,731	\$11,731	\$11,731	\$11,731	\$25,929
Counties	255,287	7.21	35,407	35,407	35,407	35,407	35,407	78,252
Other State	<u>86,798</u>	7.21	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>26,603</u>
<b>Subtotal</b>	<u>\$426,669</u>	7.21	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$130,784</u>
<b>Law Enforcement without Prior Main Service System:</b>								
Cities	\$37,426	7.59	\$4,931	\$4,931	\$4,931	\$4,931	\$4,931	\$12,771
Counties	<u>279,873</u>	7.59	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>95,503</u>
Subtotal	\$317,299	7.59	<u>\$41,805</u>	<u>\$41,805</u>	<u>\$41,805</u>	<u>\$41,805</u>	<u>\$41,805</u>	<u>\$108,274</u>
<b>Total PERS</b>	<u>\$25,782,859</u>		<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,463,216</u>	<u>\$4,438,531</u>	<u>\$3,303,958</u>
<b>Net increase (decrease) in pension expense/(income)</b>			<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,463,216</u>	<u>\$4,438,531</u>	<u>\$3,303,958</u>

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2014**

	<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Assumption Changes</b>							
	<b>Differences between Expected Recognition and Actual Experience</b>	<b>Period (Years)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Thereafter</b>
<b>Main System:</b>								
Cities	\$0	5.70	\$0	\$0	\$0	\$0	\$0	\$0
Counties	0	5.70	0	0	0	0	0	0
District Health Units	0	5.70	0	0	0	0	0	0
Political Subdivisions	0	5.70	0	0	0	0	0	0
School Districts	0	5.70	0	0	0	0	0	0
Other State	0	5.70	0	0	0	0	0	0
State of ND	<u>0</u>	5.70	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<u>\$0</u>	5.70	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Judges System</b>	\$0	3.38	\$0	\$0	\$0	\$0	\$0	\$0
<b>National Guard System</b>	\$0	4.75	\$0	\$0	\$0	\$0	\$0	\$0
<b>Law Enforcement with Prior</b>								
<b>Main Service System:</b>								
Cities	\$0	7.21	\$0	\$0	\$0	\$0	\$0	\$0
Counties	0	7.21	0	0	0	0	0	0
Other State	<u>0</u>	7.21	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<u>\$0</u>	7.21	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Law Enforcement without</b>								
<b>Prior Main Service System:</b>								
Cities	\$0	7.59	\$0	\$0	\$0	\$0	\$0	\$0
Counties	<u>0</u>	7.59	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Subtotal</b>	<u>\$0</u>	7.59	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total PERS</b>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Net increase (decrease) in pension expense/(income)</b>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT F**

**Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2014**

<b>Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of Differences between Projected and Actual Earnings on Pension Plan Investments</b>								
	<b>Differences between Expected Recognition and Actual Experience</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Thereafter</b>
	<b>Period (Years)</b>							
<b>Main System:</b>								
Cities	\$(12,983,371)	5.00	\$(2,596,674)	\$(2,596,674)	\$(2,596,674)	\$(2,596,674)	\$(2,596,675)	\$0
Counties	(26,839,160)	5.00	(5,367,832)	(5,367,832)	(5,367,832)	(5,367,832)	(5,367,832)	0
District Health Units	(1,920,080)	5.00	(384,016)	(384,016)	(384,016)	(384,016)	(384,016)	0
Political Subdivisions	(2,315,645)	5.00	(463,129)	(463,129)	(463,129)	(463,129)	(463,129)	0
School Districts	(23,850,953)	5.00	(4,770,191)	(4,770,191)	(4,770,191)	(4,770,191)	(4,770,189)	0
Other State	(43,815,142)	5.00	(8,763,028)	(8,763,028)	(8,763,028)	(8,763,028)	(8,763,030)	0
State of ND	<u>(43,150,890)</u>	5.00	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$(154,875,241)</u></b>	5.00	<b><u>\$(30,975,048)</u></b>	<b><u>\$(30,975,048)</u></b>	<b><u>\$(30,975,048)</u></b>	<b><u>\$(30,975,048)</u></b>	<b><u>\$(30,975,049)</u></b>	<b><u>\$0</u></b>
<b>Judges System</b>	\$(3,029,943)	5.00	\$(605,989)	\$(605,989)	\$(605,989)	\$(605,989)	\$(605,987)	\$0
<b>National Guard System</b>	\$(223,147)	5.00	\$(44,629)	\$(44,629)	\$(44,629)	\$(44,629)	\$(44,631)	\$0
<b>Law Enforcement with Prior Main Service System:</b>								
Cities	\$(297,236)	5.00	\$(59,447)	\$(59,447)	\$(59,447)	\$(59,447)	\$(59,448)	\$0
Counties	(897,103)	5.00	(179,421)	(179,421)	(179,421)	(179,421)	(179,419)	0
Other State	<u>(305,015)</u>	5.00	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$(1,499,354)</u></b>	5.00	<b><u>\$(299,871)</u></b>	<b><u>\$(299,871)</u></b>	<b><u>\$(299,871)</u></b>	<b><u>\$(299,871)</u></b>	<b><u>\$(299,870)</u></b>	<b><u>\$0</u></b>
<b>Law Enforcement without Prior Main Service System:</b>								
Cities	\$(11,435)	5.00	\$(2,287)	\$(2,287)	\$(2,287)	\$(2,287)	\$(2,287)	\$0
Counties	<u>(85,510)</u>	5.00	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>	<u>0</u>
<b>Subtotal</b>	<b><u>\$(96,945)</u></b>	5.00	<b><u>\$(19,389)</u></b>	<b><u>\$(19,389)</u></b>	<b><u>\$(19,389)</u></b>	<b><u>\$(19,389)</u></b>	<b><u>\$(19,389)</u></b>	<b><u>\$0</u></b>
<b>Total PERS</b>	<b><u>\$(159,724,630)</u></b>	5.00	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$0</u></b>
<b>Net increase (decrease) in pension expense/(income)</b>			<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$(31,944,926)</u></b>	<b><u>\$0</u></b>

### **SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

---

The net effect of the change on the employer's proportionate share of the collective net pension liability/(asset) and collective deferred outflows of resources and deferred inflows of resources will be also recognized over the average of the expected remaining service lives of all members. The difference between the actual employer and member contributions and the proportionate share of the employer and member contributions during the measurement periods will be recognized over the same periods. While these amounts are different for each employer, they should sum to zero for the each system of PERS.

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT G**

**Schedule of Employer Allocations**

	<b>Schedule of Employer Allocations as of June 30, 2015</b>			
	<b>2014-2015 Covered Employee Payroll</b>	<b>Current Contribution Rate</b>	<b>Estimated 2015-2016 Contributions</b>	<b>Employer Allocation Percentage</b>
<b>Main System:</b>				
Cities	\$79,444,201	7.12%	\$5,656,427	8.917511%
Counties	155,808,440	7.12%	11,093,561	17.489299%
District Health Units	10,548,091	7.12%	751,024	1.184010%
Political Subdivisions	14,376,105	7.12%	1,023,579	1.613700%
School Districts	139,508,176	7.12%	9,932,982	15.659616%
Other State	247,712,989	7.12%	17,637,165	27.805468%
State of ND	<u>243,480,677</u>	7.12%	<u>17,335,824</u>	<u>27.330397%</u>
<b>Subtotal</b>	<u>\$890,878,679</u>	7.12%	<u>\$63,430,562</u>	<u>100.000001%</u>
<b>Judges System</b>	\$6,746,660	17.52%	\$1,182,015	100.000000%
<b>National Guard System</b>	\$629,811	9.58%	\$60,336	100.000000%
<b>Law Enforcement with Prior Main Service System:</b>				
Cities	\$2,731,828	9.81%	\$267,991	18.639015%
Counties	9,279,057	9.81%	910,275	63.310441%
Other State	<u>2,517,267</u>	10.31%	<u>259,530</u>	<u>18.050544%</u>
<b>Subtotal</b>	<u>\$14,528,152</u>		<u>\$1,437,796</u>	<u>100.000000%</u>
<b>Law Enforcement without Prior Main Service System:</b>				
Cities	\$682,979	7.93%	\$54,160	18.084604%
Counties	<u>3,093,598</u>	7.93%	<u>245,322</u>	<u>81.915396%</u>
<b>Subtotal</b>	<u>\$3,776,577</u>	7.93%	<u>\$299,482</u>	<u>100.000000%</u>
<b>Total PERS</b>	<u>\$916,559,879</u>		<u>\$66,410,191</u>	

**SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System**

**EXHIBIT G**

**Schedule of Employer Allocations**

<b>Schedule of Employer Allocations as of June 30, 2014</b>				
	<b>2013-2014 Covered Employee Payroll</b>	<b>Current Contribution Rate</b>	<b>Estimated 2014-2015 Contributions</b>	<b>Employer Allocation Percentage</b>
<b>Main System:</b>				
Cities	\$70,617,619	7.12%	\$5,027,974	8.383116%
Counties	145,980,386	7.12%	10,393,803	17.329536%
District Health Units	10,443,467	7.12%	743,575	1.239759%
Political Subdivisions	12,594,979	7.12%	896,763	1.495168%
School Districts	129,727,279	7.12%	9,236,582	15.400107%
Other State	238,314,139	7.12%	16,967,966	28.290604%
State of ND	<u>234,701,222</u>	7.12%	<u>16,710,726</u>	<u>27.861710%</u>
<b>Subtotal</b>	<b><u>\$842,379,091</u></b>	7.12%	<b><u>\$59,977,389</u></b>	<b><u>100.000000%</u></b>
<b>Judges System</b>	\$6,460,877	17.52%	\$1,131,946	100.000000%
<b>National Guard System</b>	\$1,061,849	7.00%	\$74,329	100.000000%
<b>Law Enforcement with Prior Main Service System:</b>				
Cities	\$2,591,824	9.81%	\$254,258	19.824258%
Counties	7,822,525	9.81%	767,390	59.832678%
Other State	<u>2,530,668</u>	10.31%	<u>260,912</u>	<u>20.343064%</u>
<b>Subtotal</b>	<b><u>\$12,945,017</u></b>		<b><u>\$1,282,560</u></b>	<b><u>100.000000%</u></b>
<b>Law Enforcement without Prior Main Service System:</b>				
Cities	\$322,283	7.93%	\$25,557	11.795180%
Counties	<u>2,410,045</u>	7.93%	<u>191,117</u>	<u>88.204820%</u>
<b>Subtotal</b>	<b><u>\$2,732,328</u></b>	7.93%	<b><u>\$216,674</u></b>	<b><u>100.000000%</u></b>
<b>Total PERS</b>	<b><u>\$865,579,162</u></b>		<b><u>\$62,682,898</u></b>	

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

**APPENDIX A**

**Schedule of Employer Allocations as of June 30, 2015  
Main System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
State of ND	10100	Governor's Office	\$ 951,471	0.106801%
State of ND	10800	Secretary Of State	1,147,438	0.128798%
State	11000	Office Of Management & Budget	2,450,754	0.275094%
State	11200	Information Technology Dept	21,046,878	2.362485%
State	11700	State Auditor's Office	3,179,602	0.356906%
State	11800	Central Services	1,152,091	0.129321%
State of ND	12000	State Treasurer's Office	315,179	0.035378%
State	12500	Attorney General's Office	9,631,728	1.081149%
State of ND	12700	Tax Department	6,313,008	0.708627%
State of ND	13000	Facility Management	2,074,772	0.232891%
State of ND	14000	Office Of Administrative Hearings	252,919	0.028390%
State	16000	Legislative Council	1,866,299	0.209490%
State of ND	18000	ND Supreme Court	17,117,210	1.921385%
State of ND	18800	Commission On Legal Counsel For Indigents	1,813,448	0.203557%
State	19000	Retirement & Investment Office	1,296,638	0.145546%
State	19200	ND Public Employees Retirement System	1,588,706	0.178330%
State of ND	20100	Public Instruction	4,830,349	0.542201%
State	20200	Education Standards & Practice	389,376	0.043707%
State	21500	ND University System Office	573,917	0.064421%
State of ND	22300	ND Youth Correctional Center	3,028,808	0.339980%
State of ND	22400	Juvenile Services - DOCR	1,373,196	0.154140%
State	22600	Land Department	1,566,160	0.175799%
State	22700	Bismarck State College	3,949,651	0.443343%
State	22800	Lake Region State College	1,860,763	0.208868%
State	22900	Williston State College	1,121,559	0.125894%
State	23000	University Of North Dakota	40,158,483	4.507739%
State	23500	North Dakota State University	31,519,654	3.538041%
State	23800	ND St College Of Science	5,545,270	0.622450%
State	23900	Dickinson State University	2,514,213	0.282217%
State	24000	Mayville State University	2,628,196	0.295012%
State	24100	Minot State University	5,445,718	0.611275%
State	24200	Valley City State University	1,798,841	0.201918%
State of ND	25000	ND State Library	1,210,162	0.135839%
State of ND	25200	SCHOOL FOR THE DEAF	1,007,758	0.113120%
State of ND	25300	School For The Blind	560,588	0.062925%
State	26100	ND Board Of Nursing	329,053	0.036936%
State of ND	27000	Career & Technical Education	934,825	0.104933%
State of ND	30100	ND Department Of Health	17,602,223	1.975827%
State of ND	30500	Tobacco Prevention/Control Committee	559,215	0.062771%
State of ND	31000	Life Skills and Transition Center	12,782,594	1.434830%
State of ND	31200	North Dakota State Hospital	17,595,368	1.975058%
State of ND	31300	ND Veterans Home	4,334,115	0.486499%
State of ND	31600	Indian Affairs Commission	279,812	0.031409%
State of ND	32100	Veterans Affairs Department	325,647	0.036553%
State of ND	32500	Department Of Human Services	63,297,691	7.105085%
State of ND	36000	Protection & Advocacy Project	1,621,799	0.182045%
State	38000	Job Service North Dakota	9,790,399	1.098960%
State	40100	Insurance Department	2,075,662	0.232990%
State of ND	40500	Industrial Commission	5,859,625	0.657735%
State of ND	40600	ND Department Of Labor	479,959	0.053875%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
State of ND	40800	Public Service Commission	2,740,794	0.307651%
State of ND	41200	Aeronautics Commission	320,891	0.036020%
State of ND	41300	Department Of Financial Institutions	2,003,928	0.224938%
State of ND	41400	ND Securities Department	524,503	0.058875%
State	42600	State Board Of Law Examiners	338,494	0.037996%
State	42700	ND State Board Of Cosmetology	58,739	0.006593%
State	42800	ND State Plumbing Board	299,776	0.033649%
State	47100	Bank Of North Dakota	8,868,349	0.995461%
State	47200	Public Finance Authority	159,372	0.017889%
State	47300	Housing Finance Agency	2,168,806	0.243446%
State	47500	Mill & Elevator Association	7,732,208	0.867931%
State	48500	Workforce Safety & Insurance	8,230,886	0.923906%
State of ND	50200	Field Services Division	5,920,223	0.664538%
State of ND	50400	Highway Patrol	1,842,947	0.206868%
State of ND	51700	Department Of Corrections Transitional Services	1,747,493	0.196154%
State of ND	51800	James River Correctional Ctr	6,035,770	0.677508%
State of ND	51900	State Penitentiary	8,799,453	0.987727%
State	52000	Rough Rider Industries	1,357,181	0.152342%
State of ND	53000	Department Of Corrections And Rehabilitation	6,270,908	0.703901%
State of ND	54000	Adjutant General ND National Guard	9,270,237	1.040572%
State of ND	60100	Department Of Commerce	3,267,429	0.366765%
State of ND	60200	Dept Of Agriculture	3,551,002	0.398595%
State of ND	60700	Milk Marketing Board	188,292	0.021136%
State of ND	60800	ND Oilseed Council	2,500	0.000281%
State	61100	ND Soybean Council	371,364	0.041685%
State of ND	61400	ND Corn Utilization Council	110,831	0.012441%
State of ND	61600	State Seed Department	1,097,082	0.123146%
State	62400	Beef Commission	119,981	0.013468%
State of ND	62500	ND Wheat Commission	390,658	0.043851%
State of ND	62600	ND Barley Council	120,000	0.013470%
State	66500	State Fair Association	922,657	0.103567%
State of ND	67000	Racing Commission	123,240	0.013834%
State of ND	70100	Historical Society	3,377,494	0.379119%
State of ND	70900	ND Council On The Arts	283,195	0.031788%
State of ND	72000	Game & Fish Department	9,268,866	1.040418%
State of ND	75000	Parks & Recreation Department	2,914,434	0.327142%
State of ND	77000	Water Commission	5,639,328	0.633007%
State	80100	Department Of Transportation	60,100,270	6.746179%
State	90000	ND State Board Of Accountancy	29,138	0.003271%
State	90100	Board Of Medical Examiners	166,788	0.018722%
State	90200	Board Of Pharmacy	210,048	0.023578%
State	90600	Real Estate Commission	123,076	0.013815%
State	90900	Electrical Board	1,371,360	0.153933%
State	99501	ND System Information Technology Services	1,604,885	0.180146%
District Health Unit	100002	McIntosh District Health Unit	61,104	0.006859%
District Health Unit	100003	Wells County Dist Health Unit	165,935	0.018626%
District Health Unit	100004	Central Valley Health Unit	924,766	0.103804%
District Health Unit	100005	Dickey County Health District	129,979	0.014590%
District Health Unit	100006	Emmons County Public Health	108,876	0.012221%
District Health Unit	100007	Rolette County Public Health	308,664	0.034647%
District Health Unit	100008	Towner County Public Health Unit	56,015	0.006288%
District Health Unit	100009	Nelson-Griggs District Health Unit	127,452	0.014306%
District Health Unit	100010	First District Health Unit	1,891,601	0.212330%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

<b>Employer Type</b>	<b>Employer ID</b>	<b>Employer</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
District Health Unit	100011	Lake Region District Health Unit	774,809	0.086971%
District Health Unit	100012	Garrison Diversion Conservancy District	1,578,782	0.177216%
District Health Unit	100013	Upper Missouri Health Unit	835,013	0.093729%
District Health Unit	100014	Kidder County District Health Unit	26,659	0.002992%
District Health Unit	100015	Southwestern District Health Unit	1,193,655	0.133986%
District Health Unit	100017	City-County Health District	513,763	0.057669%
District Health Unit	100018	Sargent County District Health Unit	82,740	0.009287%
District Health Unit	100019	Trails District Health Unit	155,214	0.017423%
District Health Unit	100021	Cavalier County Health Dist	110,511	0.012405%
District Health Unit	100022	Walsh County Health District	277,115	0.031106%
District Health Unit	100023	Custer Health Unit	1,225,438	0.137554%
City	200002	City Of Mcville	93,786	0.010527%
City	200003	City Of Drayton	212,150	0.023814%
City	200004	City Of Fessenden	37,509	0.004210%
City	200005	City Of Westhope	141,694	0.015905%
City	200006	City Of Belfield	371,489	0.041699%
City	200008	City Of Rolla	249,442	0.028000%
City	200009	City of New Town	710,416	0.079743%
City	200010	City Of Cavalier	507,286	0.056942%
City	200011	City Of Harvey	464,488	0.052138%
City	200012	City Of Napoleon	150,143	0.016853%
City	200014	City Of Grand Forks	16,368,030	1.837291%
City	200015	City Of Killdeer	567,353	0.063685%
City	200016	City Of Ellendale	287,983	0.032326%
City	200017	City Of Wishek	67,345	0.007559%
City	200018	City Of Granville	46,091	0.005174%
City	200019	City Of Linton	211,211	0.023708%
City	200020	City Of Finley	90,262	0.010132%
City	200021	City Of Wilton	130,320	0.014628%
City	200022	City Of Ray	249,601	0.028017%
City	200025	City Of Medora	282,934	0.031759%
City	200026	City of Velva	112,317	0.012607%
City	200028	City Of Thompson	113,046	0.012689%
City	200029	City Of Williston	8,403,527	0.943285%
City	200030	City Of Bowman	566,010	0.063534%
City	200031	City Of Tioga	985,949	0.110672%
City	200033	City Of Rhome	32,400	0.003637%
City	200035	City Of Fargo	23,267,898	2.611792%
City	200036	City Of Jamestown	4,462,486	0.500908%
City	200037	City Of Beach	172,167	0.019326%
City	200038	City Of Glenburn	54,371	0.006103%
City	200040	City Of Kulm	104,474	0.011727%
City	200041	City Of Harwood	88,374	0.009920%
City	200045	City Of Mapleton	123,641	0.013879%
City	200046	City Of Wahpeton	2,288,686	0.256902%
City	200049	City Of Elgin	87,162	0.009784%
City	200050	City Of Rugby	507,127	0.056924%
City	200051	City Of New Salem	90,907	0.010204%
City	200052	City Of Walhalla	157,082	0.017632%
City	200053	City Of Gwinner	139,184	0.015623%
City	200054	City Of Kenmare	243,595	0.027343%
City	200055	City Of Watford City	2,172,361	0.243845%
City	200057	City Of Cooperstown	125,757	0.014116%
City	200058	City Of New England	128,571	0.014432%
City	200059	City Of Carrington	703,739	0.078994%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
City	200060	City Of Mott	99,108	0.011125%
City	200061	City Of Larimore	102,064	0.011457%
City	200062	City Of Sherwood	17,500	0.001964%
City	200063	City Of Lamoure	133,953	0.015036%
City	200064	City Of Michigan	18,831	0.002114%
City	200065	City Of Park River	402,237	0.045151%
City	200067	City Of Hatton	84,700	0.009507%
City	200069	City Of Northwood	121,761	0.013668%
City	200070	City Of Powers Lake	0	0.000000%
City	200072	City Of Towner	34,862	0.003913%
City	200073	City Of Pembina	73,855	0.008290%
City	200075	City Of Underwood	78,834	0.008849%
City	200076	City Of New Leipzig	24,637	0.002765%
City	200077	City Of Stanley	805,809	0.090451%
City	200079	City Of Scranton	0	0.000000%
City	200080	City Of Crosby	141,887	0.015927%
City	200083	City Of Grafton	1,307,327	0.146746%
City	200084	City Of Emerado	68,823	0.007725%
City	200085	City Of Lincoln	283,295	0.031800%
City	200086	City Of Minto	77,994	0.008755%
City	200087	City Of Ashley	91,232	0.010241%
City	200088	City Of Neche	43,500	0.004883%
City	200089	City Of Surrey	312,800	0.035111%
City	200090	City Of Hankinson	183,097	0.020552%
City	200091	City Of New Rockford	186,184	0.020899%
City	200094	City Of West Fargo	5,931,052	0.665753%
City	200097	City Of Devils Lake	602,813	0.067665%
City	200098	City Of Oakes	638,731	0.071697%
City	200100	City Of Mohall	132,668	0.014892%
City	200101	City Of Lidgerwood	59,966	0.006731%
City	200102	City Of Mcclusky	32,457	0.003643%
City	200103	City Of Burlington	127,203	0.014278%
City	200104	City Of Lisbon	282,327	0.031691%
City	200110	City Of Halliday	77,495	0.008699%
City	200111	City Of Maddock	99,452	0.011163%
City	200114	City of Regent	25,885	0.002906%
City	200115	City of Lakota	210,845	0.023667%
City	200117	City of Alexander	\$70,844	0.007952%
City	200118	City of Berthold	30,027	0.003370%
City	200119	City of Carson	57,782	0.006486%
County	300001	Adams County	823,910	0.092483%
County	300002	Barnes County	2,530,050	0.283995%
County	300003	Benson County	1,594,046	0.178930%
County	300004	Billings County	2,295,812	0.257702%
County	300005	Bottineau County	2,796,533	0.313907%
County	300006	Bowman County	1,359,108	0.152558%
County	300007	Burke County	1,374,623	0.154300%
County	300008	Burleigh County	12,780,838	1.434633%
County	300009	Cass County	20,819,749	2.336990%
County	300010	Cavalier County	1,814,902	0.203720%
County	300011	Dickey County	1,551,286	0.174130%
County	300012	Divide County	2,565,097	0.287929%
County	300013	Dunn County	3,304,498	0.370926%
County	300014	Eddy County	741,056	0.083183%
County	300015	Emmons County	1,089,350	0.122278%



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
County	300016	Foster County	809,624	0.090879%
County	300018	Grand Forks County	13,246,075	1.486855%
County	300019	Grant County	900,320	0.101060%
County	300020	Griggs County	692,536	0.077736%
County	300021	Hettinger County	1,067,086	0.119779%
County	300023	Lamoure County	1,455,944	0.163428%
County	300024	Logan County	628,759	0.070577%
County	300025	Mchenry County	1,344,346	0.150901%
County	300026	Mcintosh County	921,222	0.103406%
County	300027	Mckenzie County	5,740,070	0.644316%
County	300028	Mclean County	3,850,486	0.432212%
County	300029	Mercer County	2,708,377	0.304012%
County	300030	Morton County	5,200,057	0.583700%
County	300031	Mountrail County	4,817,448	0.540752%
County	300032	Nelson County	1,215,486	0.136437%
County	300033	Oliver County	691,473	0.077617%
County	300034	Pembina County	2,557,059	0.287027%
County	300035	Pierce County	1,981,611	0.222433%
County	300036	Ramsey County	2,883,596	0.323680%
County	300037	Ransom County	1,333,185	0.149648%
County	300038	Renville County	1,119,388	0.125650%
County	300039	Richland County	5,107,830	0.573347%
County	300040	Rolette County	1,911,009	0.214508%
County	300042	Sheridan County	528,754	0.059352%
County	300044	Slope County	545,497	0.061231%
County	300045	Stark County	4,971,918	0.558091%
County	300046	Steele County	805,335	0.090398%
County	300047	Stutsman County	5,743,887	0.644744%
County	300048	Towner County	867,092	0.097330%
County	300049	Trail County	2,595,588	0.291351%
County	300050	Walsh County	2,951,687	0.331323%
County	300051	Ward County	8,142,296	0.913962%
County	300052	Wells County	1,380,733	0.154986%
County	300053	Williams County	7,651,808	0.858906%
School District	400002	Mcclusky Public Schools	134,788	0.015130%
School District	400003	Lake Region Special Education Unit	568,687	0.063834%
School District	400004	Lidgerwood Public School	265,216	0.029770%
School District	400006	Halliday Public School	64,809	0.007275%
School District	400007	Oliver-Mercer Special Education Unit	352,873	0.039610%
School District	400008	Underwood School District #8	263,449	0.029572%
School District	400010	New Town Public School District	1,062,792	0.119297%
School District	400011	Bottineau Public School	1,350,911	0.151638%
School District	400012	Peace Garden Special Services	340,101	0.038176%
School District	400014	Beulah Public School #27	567,724	0.063726%
School District	400016	St John School District #3	505,976	0.056795%
School District	400017	Ellendale Public School District #40	390,572	0.043841%
School District	400018	Rural Cass Special Education Unit	251,403	0.028220%
School District	400019	Fargo Public Schools	19,139,057	2.148335%
School District	400020	Surrey Schools	559,075	0.062755%
School District	400021	Jamestown Public School District #1	2,758,958	0.309690%
School District	400023	Warwick Public School	285,101	0.032002%
School District	400024	Souris Valley Special Services	1,188,983	0.133462%
School District	400025	Rugby Public School District #5	634,043	0.071171%
School District	400026	Billings County School District	421,983	0.047367%
School District	400027	Belcourt School District #7	4,776,443	0.536150%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
School District	400028	West Fargo Public School #6	12,705,578	1.426185%
School District	400029	Minot Public School District #1	13,479,829	1.513094%
School District	400030	Belfield Public School #13	332,697	0.037345%
School District	400031	Minto Public School District #20	354,416	0.039783%
School District	400033	Harvey Public School Dist #38	492,008	0.055227%
School District	400034	Oakes Public Schools	518,756	0.058230%
School District	400035	Larimore Public School District #44	574,956	0.064538%
School District	400036	Hazen Public School District #3	595,803	0.066878%
School District	400038	Park River Area School District	517,742	0.058116%
School District	400039	Hillsboro Public School	473,954	0.053201%
School District	400040	Lisbon Public School	603,844	0.067781%
School District	400042	Northern Cass School District # 97	579,695	0.065070%
School District	400043	Mandaree Public School #36	432,420	0.048539%
School District	400044	Thompson Public School	314,065	0.035253%
School District	400045	Northern Plains Special Ed Unit	109,814	0.012326%
School District	400046	Bowman County School District #1	620,094	0.069605%
School District	400047	Apple Creek Elementary School	51,960	0.005832%
School District	400048	Burke Central School	91,166	0.010233%
School District	400049	Washburn Public School	354,968	0.039845%
School District	400050	Enderlin Area School District #24	468,441	0.052582%
School District	400051	Midkota School	85,214	0.009565%
School District	400052	Velva Public School	363,255	0.040775%
School District	400053	Sheyenne Valley Special Education Unit	520,089	0.058379%
School District	400054	Center Stanton Public School	256,267	0.028766%
School District	400055	Burleigh County Special Education Unit	46,395	0.005208%
School District	400056	New Rockford Sheyenne Public School	230,856	0.025913%
School District	400057	James River Multidistrict Special Education Unit	390,277	0.043808%
School District	400058	Newburg United Public School	206,605	0.023191%
School District	400059	Napoleon Public School District #2	231,645	0.026002%
School District	400060	Yellowstone School District # 14	91,226	0.010240%
School District	400061	Cavalier Public Schools	412,980	0.046356%
School District	400062	Richland School District # 44	379,645	0.042615%
School District	400063	Fort Totten School District # 30	341,239	0.038304%
School District	400064	Bismarck Public Schools	21,067,356	2.364784%
School District	400065	Solen Public School Dist #3	134,531	0.015101%
School District	400068	Lakota Public School District # 66	261,785	0.029385%
School District	400069	Stanley Community Public School District # 2	1,084,905	0.121779%
School District	400070	Mandan Public School District #1	6,774,959	0.760481%
School District	400072	Killdeer Public School #16	693,144	0.077805%
School District	400073	Glenburn School District	352,179	0.039532%
School District	400074	New Public School #8	480,833	0.053973%
School District	400075	Williston Public School #1	3,920,682	0.440092%
School District	400076	Valley City Public School	942,024	0.105741%
School District	400077	Dickinson Public Schools	4,280,763	0.480510%
School District	400078	Drayton Public School #19	165,753	0.018606%
School District	400079	Mohall Lansford Sherwood School	337,539	0.037888%
School District	400080	Westhope Public School #17	271,804	0.030510%
School District	400081	Kindred Public School District #2	435,169	0.048847%
School District	400082	Grafton Public School District #3	1,157,124	0.129886%
School District	400083	Wilton Public School District	191,489	0.021494%
School District	400084	Sheyenne Valley Career And Tech Center	91,881	0.010314%
School District	400085	White Shield School Dist #85	847,377	0.095117%
School District	400086	Tgu School District #60	1,557,522	0.174830%
School District	400087	Turtle Lake Mercer School District #72	422,823	0.047461%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer Type	Employer ID	Employer	Covered Employee Payroll	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
School District	400088	Lamoure School District #8	468,033	0.052536%
School District	400089	Divide County School Dist #1	536,934	0.060270%
School District	400090	Mott/Regent School Dist #1	350,009	0.039288%
School District	400091	United Public School District # 7	903,010	0.101362%
School District	400092	Kulm Public School District #7	324,355	0.036408%
School District	400093	Midway Public School District #128	524,776	0.058905%
School District	400094	Dunseith School District #1	1,069,638	0.120066%
School District	400095	Carrington School District #49	415,304	0.046617%
School District	400096	Glen Ullin Public School #48	292,190	0.032798%
School District	400099	Manvel Public School	151,833	0.017043%
School District	400100	Maple Valley School District	248,616	0.027907%
School District	400101	North Border School District # 100	430,571	0.048331%
School District	400102	Mckenzie Cty Public School #1	1,619,282	0.181762%
School District	400103	Devils Lake Public School	2,563,249	0.287721%
School District	400104	Mt Pleasant School Dist #4	337,400	0.037873%
School District	400105	Central Cass Public School District #7	649,930	0.072954%
School District	400106	Milnor Public School District #2	355,395	0.039893%
School District	400107	Mapleton Public School	10,115	0.001135%
School District	400108	Linton Public School District #36	476,365	0.053471%
School District	400109	Tioga Public School District #15	711,556	0.079871%
School District	400114	Zeeland Public Schools	71,771	0.008056%
School District	400117	Garrison Public School District #51	499,699	0.056091%
School District	400118	Kenmare Public School District #28	418,304	0.046954%
School District	400119	Lewis & Clark Public Schools	390,739	0.043860%
School District	400120	Sw Special Education Unit	69,101	0.007756%
School District	400121	North Valley Career & Technology Center	156,054	0.017517%
School District	400122	Dakota Prairie Public School	570,198	0.064004%
School District	400123	Beach Public School District #3	789,817	0.088656%
School District	400124	Rolette Public School	193,771	0.021751%
School District	400125	Drake Public School District	248,816	0.027929%
School District	400137	New Salem Almont School District #49	373,881	0.041968%
School District	400138	Max Public School	314,985	0.035357%
School District	400139	East Central Special Education Unit	296,843	0.033320%
School District	400140	North Sargent School District #3	368,437	0.041357%
School District	400141	Wahpeton Public School District 37	1,364,873	0.153205%
School District	400142	Medina Public School District #3	188,475	0.021156%
School District	400143	Pingree-Buchanan School District	235,051	0.026384%
School District	400144	West River Student Services	62,270	0.006990%
School District	400145	Leeds Public School District 6	190,824	0.021420%
School District	400147	Sawyer Public School	157,142	0.017639%
School District	400148	Wilmac Multidistrict Special Education Unit	671,814	0.075410%
School District	400149	Great Northwest Education Cooperative	172,596	0.019374%
School District	400150	Anamoose Public School District #14	135,564	0.015217%
School District	400151	South Prairie School District #70	440,239	0.049416%
Political Subdivision	500002	Cass County Water Resource District	200,931	0.022554%
Political Subdivision	500003	Walsh County Water Resource District	32,779	0.003679%
Political Subdivision	500005	Ramsey County Soil Conservation District	32,797	0.003681%
Political Subdivision	500006	James River Soil Conservation District	42,408	0.004760%
Political Subdivision	500007	Burleigh County Soil Conservation District	169,835	0.019064%
Political Subdivision	500008	Traill County Water Resource District	101,766	0.011423%
Political Subdivision	500009	Grafton Park District	107,458	0.012062%
Political Subdivision	500010	Cass County Soil Conservation District	130,372	0.014634%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	100,997	0.011337%
Political Subdivision	500016	Greater Ramsey Water District	275,392	0.030912%
Political Subdivision	500017	Carnegie Regional Library	62,516	0.007017%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

<b>Employer Type</b>	<b>Employer ID</b>	<b>Employer</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Political Subdivision	500018	Griggs County Public Library	30,996	0.003479%
Political Subdivision	500019	R & T Water Supply Commerce Authority	415,895	0.046684%
Political Subdivision	500022	Consolidated Waste Ltd	125,564	0.014094%
Political Subdivision	500023	Walsh County Housing Authority	29,388	0.003299%
Political Subdivision	500024	Williams County Soil Conservation District	27,380	0.003073%
Political Subdivision	500025	Bowman City Park Board	78,439	0.008805%
Political Subdivision	500028	Williston Housing Authority	368,619	0.041377%
Political Subdivision	500030	Minot Rural Fire Department	71,904	0.008071%
Political Subdivision	500031	Central Plains Water District	180,465	0.020257%
Political Subdivision	500033	Ransom County Soil Cons Dist	84,254	0.009457%
Political Subdivision	500038	Jamestown Regional Airport	135,713	0.015234%
Political Subdivision	500039	Pierce County Soil Conservation District	0	0.000000%
Political Subdivision	500040	Fargo Park District	1,980,866	0.222350%
Political Subdivision	500041	Bismarck Rural Fire Protection	354,808	0.039827%
Political Subdivision	500045	Dunseith Community Nursing Home	862,761	0.096844%
Political Subdivision	500047	Mercer County Soil Conservation District	100,880	0.011324%
Political Subdivision	500049	West Fargo Park District	858,506	0.096366%
Political Subdivision	500053	Stutsman County Housing Authority	80,302	0.009014%
Political Subdivision	500054	Grand Forks County Water Resource District	55,644	0.006246%
Political Subdivision	500055	Southeast Region Career & Technology Center	90,495	0.010158%
Political Subdivision	500056	Cavalier County Job Development Authority	43,200	0.004849%
Political Subdivision	500057	Barnes County Soil Conservation District	104,321	0.011710%
Political Subdivision	500059	Trails Rural Water District	37,730	0.004235%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	45,764	0.005137%
Political Subdivision	500061	Ward County Water Resource District	33,461	0.003756%
Political Subdivision	500063	Southwest Water Authority	2,161,934	0.242674%
Political Subdivision	500068	Burleigh County Council On Aging	502,288	0.056381%
Political Subdivision	500072	Watford City Park District	125,639	0.014103%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	92,030	0.010330%
Political Subdivision	500081	Ramsey County Housing Authority	192,540	0.021612%
Political Subdivision	500082	Grand Forks Public Library	522,755	0.058679%
Political Subdivision	500084	Rolette County Soil Conservation District	28,800	0.003233%
Political Subdivision	500085	Jamestown Parks And Recreation District	119,821	0.013450%
Political Subdivision	500091	Ramsey County Water Resource District	16,836	0.001890%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	231,415	0.025976%
Political Subdivision	500108	North Dakota Firefighters Association	174,689	0.019609%
Political Subdivision	500109	James River Valley Library System	246,891	0.027713%
Political Subdivision	500110	Grand Forks Park District	1,452,445	0.163035%
Political Subdivision	500111	Mcintosh County Housing Authority	35,070	0.003937%
School District	500113	Lonetree Special Education Unit	65,836	0.007390%
School District	500114	Roughrider Education Services Program (RESP)	40,030	0.004493%
Political Subdivision	500116	Western Area Water Supply Authority	810,415	0.090968%
Political Subdivision	500117	Red River Joint Water Resource District	0	0.000000%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	85,689	0.009618%
Political Subdivision	500121	Devils Lake Park Board	122,242	0.013722%
<b>Total allocation</b>			<b>\$890,878,679</b>	<b>99.999999%</b>

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

**APPENDIX A**

**Schedule of Employer Allocations as of June 30, 2015  
Judges System**

<b>Employer Type</b>	<b>Employer ID</b>	<b>Employer</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
State of ND	018000	ND Supreme Court	\$6,746,660	100.000000%
<b>Total allocation</b>			\$6,746,660	100.000000%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

---

**APPENDIX A**

**Schedule of Employer Allocations as of June 30, 2015  
National Guard System**

---

<b>Employer Type</b>	<b>Employer ID</b>	<b>Employer</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
State of ND	054000	National Guard	\$629,811	100.000000%
<b>Total allocation</b>			\$629,811	100.000000%

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

**APPENDIX A**

**Schedule of Employer Allocations as of June 30, 2015  
Law Enforcement System with Prior Main Service**

Employer Type	Employer ID	Employer	Estimated 2015-2016 Contributions*	Employer's Proportionate Share Allocation
(1)	(2)	(3)	(4)	(5)
State	012500	Attorney General's Office	\$ 259,530	18.050544%
City	200010	City Of Cavalier	10,098	0.702325%
City	200016	City Of Ellendale	4,883	0.339617%
City	200028	City Of Thompson	0	0.000000%
City	200029	City Of Williston	217,272	15.111462%
City	200030	City Of Bowman	17,707	1.231538%
City	200070	City Of Powers Lake	11,163	0.776397%
City	200103	City Of Burlington	6,868	0.477676%
County	300001	Adams County	9,804	0.681877%
County	300003	Benson County	15,687	1.091045%
County	300006	Bowman County	19,286	1.341359%
County	300013	Dunn County	87,182	6.063586%
County	300020	Griggs County	10,517	0.731467%
County	300027	Mckenzie County	91,909	6.392353%
County	300028	Mclean County	60,974	4.240796%
County	300044	Slope County	9,918	0.689806%
County	300045	Stark County	99,169	6.897293%
County	300051	Ward County	209,551	14.574460%
County	300053	Williams County	296,278	20.606400%
<b>Total allocation</b>			<b>\$1,437,796</b>	<b>100.000001%</b>

\* Allocation for Law Enforcement System with Prior Main Service is based on estimated 2015-2016 contributions since employers for this Plan are contributing at various rates.

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

**APPENDIX A**

**Schedule of Employer Allocations as of June 30, 2015  
Law Enforcement System without Prior Main Service**

<b>Employer Type</b>	<b>Employer ID</b>	<b>Employer</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
City	200097	City Of Devils Lake	\$ 631,083	16.710450%
City	200118	City of Berthold	51,896	1.374154%
County	300002	Barnes County	682,966	18.084260%
County	300030	Morton County	1,753,650	46.434907%
County	300040	Rolette County	656,982	17.396229%
<b>Total allocation</b>			<b>\$3,776,577</b>	<b>100.000000%</b>

5424332v1/01640.001



SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

**APPENDIX B**  
**Schedule of Pension Amounts by Employer as of June 30, 2015**  
**Main System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
10100	Governor's Office	0.106801%	\$726,229	\$951,471	\$1,113,635	\$726,229	\$409,260	\$72,272	\$(69,440)	\$2,832	7.60%	\$69,228	\$9,976	\$79,204
10800	Secretary Of State	0.128798%	875,804	1,147,438	1,343,002	875,804	493,552	87,157	(93,771)	(6,614)	7.60%	83,487	(38,889)	44,598
11000	Office Of Management & Budget	0.275094%	1,870,592	2,450,754	2,868,460	1,870,592	1,054,156	186,154	(185,172)	982	7.60%	178,315	(17,636)	160,679
11200	Information Technology Dept	2.362485%	16,064,495	21,046,878	24,634,099	16,064,495	9,053,010	1,598,679	(1,568,621)	30,058	7.60%	1,531,357	(115,108)	1,416,249
11700	State Auditor's Office	0.356906%	2,426,900	3,179,602	3,721,529	2,426,900	1,367,659	241,516	(246,821)	(5,305)	7.60%	231,346	(33,694)	197,652
11800	Central Services	0.129321%	879,361	1,152,091	1,348,456	879,361	495,556	87,511	(86,183)	1,328	7.60%	83,826	3,425	87,251
12000	State Treasurer's Office	0.035378%	240,564	315,179	368,893	240,564	135,568	23,940	(28,245)	(4,305)	7.60%	22,932	(115)	22,817
12500	Attorney General's Office	1.081149%	7,351,629	9,631,728	11,273,355	7,351,629	4,142,948	731,607	(694,460)	37,147	7.60%	700,798	(10,945)	689,853
12700	Tax Department	0.708627%	4,818,543	6,313,008	7,388,994	4,818,543	2,715,449	479,523	(493,543)	(14,020)	7.60%	459,330	(46,582)	412,748
13000	Facility Management	0.232891%	1,583,619	2,074,772	2,428,401	1,583,619	892,435	157,596	(155,862)	1,734	7.60%	150,959	(9,713)	141,246
14000	Office Of Administrative Hearings	0.028390%	193,047	252,919	296,028	193,047	108,790	19,211	(18,369)	842	7.60%	18,402	493	18,895
16000	Legislative Council	0.209490%	1,424,496	1,866,299	2,184,394	1,424,496	802,763	141,761	(134,619)	7,142	7.60%	135,791	25,805	161,596
18000	ND Supreme Court	1.921385%	13,065,090	17,117,210	20,034,662	13,065,090	7,362,721	1,300,189	(1,304,666)	(4,477)	7.60%	1,245,437	(83,411)	1,162,026
18800	Commission On Legal Counsel For Indigents	0.203557%	1,384,153	1,813,448	2,122,529	1,384,153	780,028	137,746	(146,506)	(8,760)	7.60%	131,945	4,247	136,192
19000	Retirement & Investment Office	0.145546%	989,688	1,296,638	1,517,637	989,688	557,730	98,490	(94,272)	4,218	7.60%	94,343	28,542	122,885
19200	ND Public Employees Retirement System	0.178330%	1,212,614	1,588,706	1,859,482	1,212,614	683,358	120,675	(125,656)	(4,981)	7.60%	115,593	(29,779)	85,814
20100	Public Instruction	0.542201%	3,686,874	4,830,349	5,653,637	3,686,874	2,077,707	366,904	(355,159)	11,745	7.60%	351,453	16,718	368,171
20200	Education Standards & Practice	0.043707%	297,200	389,376	455,742	297,200	167,485	29,576	(27,724)	1,852	7.60%	28,331	(992)	27,339
21500	ND University System Office	0.064421%	438,052	573,917	671,731	438,052	246,860	43,593	(46,186)	(2,593)	7.60%	41,758	(4,201)	37,557
22300	ND Youth Correctional Center	0.339980%	2,311,806	3,028,808	3,545,039	2,311,806	1,302,799	230,062	(227,677)	2,385	7.60%	220,374	2,277	222,651

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
22400	Juvenile Services - DOCR	0.154140%	1,048,126	1,373,196	1,607,248	1,048,126	590,662	104,306	(109,039)	(4,733)	7.60%	99,913	(6,539)	93,374
22600	Land Department	0.175799%	1,195,403	1,566,160	1,833,091	1,195,403	673,659	118,962	(120,630)	(1,668)	7.60%	113,953	(263)	113,690
22700	Bismarck State College	0.443343%	3,014,657	3,949,651	4,622,825	3,014,657	1,698,884	300,007	(285,523)	14,484	7.60%	287,374	18,165	305,539
22800	Lake Region State College	0.208868%	1,420,267	1,860,763	2,177,908	1,420,267	800,379	141,340	(143,210)	(1,870)	7.60%	135,388	(3,944)	131,444
22900	Williston State College	0.125894%	856,058	1,121,559	1,312,722	856,058	482,424	85,192	(91,674)	(6,482)	7.60%	81,604	557	82,161
23000	University Of North Dakota	4.507739%	30,651,856	40,158,483	47,003,087	30,651,856	17,273,593	3,050,359	(3,007,897)	42,462	7.60%	2,921,906	(166,700)	2,755,206
23500	North Dakota State University	3.538041%	24,058,075	31,519,654	36,891,854	24,058,075	13,557,724	2,394,170	(2,330,536)	63,634	7.60%	2,293,350	(61,336)	2,232,014
23800	ND St College Of Science	0.622450%	4,232,554	5,545,270	6,490,409	4,232,554	2,385,220	421,208	(411,459)	9,749	7.60%	403,471	(40,270)	363,201
23900	Dickinson State University	0.282217%	1,919,027	2,514,213	2,942,733	1,919,027	1,081,452	190,974	(185,481)	5,493	7.60%	182,932	14,169	197,101
24000	Mayville State University	0.295012%	2,006,031	2,628,196	3,076,149	2,006,031	1,130,482	199,633	(190,621)	9,012	7.60%	191,226	35,003	226,229
24100	Minot State University	0.611275%	4,156,566	5,445,718	6,373,885	4,156,566	2,342,397	413,646	(410,922)	2,724	7.60%	396,227	(18,142)	378,085
24200	Valley City State University	0.201918%	1,373,008	1,798,841	2,105,439	1,373,008	773,747	136,637	(133,028)	3,609	7.60%	130,883	11,913	142,796
25000	ND State Library	0.135839%	923,682	1,210,162	1,416,420	923,682	520,533	91,921	(87,798)	4,123	7.60%	88,051	(2,735)	85,316
25200	SCHOOL FOR THE DEAF	0.113120%	769,197	1,007,758	1,179,525	769,197	433,474	76,548	(83,073)	(6,525)	7.60%	73,324	(20,962)	52,362
25300	School For The Blind	0.062925%	427,879	560,588	656,131	427,879	241,128	42,581	(48,677)	(6,096)	7.60%	40,788	(19,415)	21,373
26100	ND Board Of Nursing	0.036936%	251,158	329,053	385,139	251,158	141,538	24,994	(23,429)	1,565	7.60%	23,942	4,070	28,012
27000	Career & Technical Education	0.104933%	713,526	934,825	1,094,157	713,526	402,102	71,008	(108,011)	(37,003)	7.60%	68,017	(55,557)	12,460
30100	ND Department Of Health	1.975827%	13,435,286	17,602,223	20,602,339	13,435,286	7,571,342	1,337,030	(1,319,409)	17,621	7.60%	1,280,726	(7,772)	1,272,954
30500	Tobacco Prevention/Control Committee	0.062771%	426,832	559,215	654,526	426,832	240,538	42,477	(35,709)	6,768	7.60%	40,688	36,867	77,555
31000	Life Skills and Transition Center	1.434830%	9,756,599	12,782,594	14,961,256	9,756,599	5,498,249	970,940	(963,229)	7,711	7.60%	930,053	1,095	931,148
31200	North Dakota State Hospital	1.975058%	13,430,057	17,595,368	20,594,321	13,430,057	7,568,395	1,336,509	(1,391,450)	(54,941)	7.60%	1,280,228	(59,240)	1,220,988
31300	ND Veterans Home	0.486499%	3,308,110	4,334,115	5,072,821	3,308,110	1,864,257	329,211	(329,727)	(516)	7.60%	315,348	2,964	318,312
31600	Indian Affairs Commission	0.031409%	213,576	279,812	327,508	213,576	120,359	21,254	(21,325)	(71)	7.60%	20,359	(880)	19,479
32100	Veterans Affairs Department	0.036553%	248,554	325,647	381,145	248,554	140,071	24,735	(24,898)	(163)	7.60%	23,694	1,064	24,758

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
32500	Department Of Human Services	7.105085%	48,313,365	63,297,691	74,086,127	48,313,365	27,226,587	4,807,967	(4,818,127)	(10,160)	7.60%	4,605,500	(174,987)	4,430,513
36000	Protection & Advocacy Project	0.182045%	1,237,875	1,621,799	1,898,219	1,237,875	697,594	123,189	(118,979)	4,210	7.60%	118,001	(5,632)	112,369
38000	Job Service North Dakota	1.098960%	7,472,740	9,790,399	11,459,073	7,472,740	4,211,199	743,659	(742,673)	986	7.60%	712,343	(80,739)	631,604
40100	Insurance Department	0.232990%	1,584,292	2,075,662	2,429,433	1,584,292	892,814	157,663	(155,261)	2,402	7.60%	151,024	5,426	156,450
40500	Industrial Commission	0.657735%	4,472,486	5,859,625	6,858,333	4,472,486	2,520,431	445,085	(425,962)	19,123	7.60%	426,342	23,185	449,527
40600	ND Department Of Labor	0.053875%	366,341	479,959	561,765	366,341	206,448	36,457	(38,385)	(1,928)	7.60%	34,922	1,408	36,330
40800	Public Service Commission	0.307651%	2,091,974	2,740,794	3,207,938	2,091,974	1,178,914	208,186	(202,111)	6,075	7.60%	199,419	(7,442)	191,977
41200	Aeronautics Commission	0.036020%	244,930	320,891	375,588	244,930	138,028	24,375	(23,117)	1,258	7.60%	23,348	13,214	36,562
41300	Department Of Financial Institutions	0.224938%	1,529,540	2,003,928	2,345,473	1,529,540	861,959	152,214	(149,939)	2,275	7.60%	145,804	7,308	153,112
41400	ND Securities Department	0.058875%	400,340	524,503	613,901	400,340	225,608	39,840	(34,984)	4,856	7.60%	38,163	5,056	43,219
42600	State Board Of Law Examiners	0.037996%	258,366	338,494	396,192	258,366	145,600	25,712	(7,772)	17,940	7.60%	24,629	(2,564)	22,065
42700	ND State Board Of Cosmetology	0.006593%	44,831	58,739	68,747	44,831	25,264	4,461	(4,182)	279	7.60%	4,274	(100)	4,174
42800	ND State Plumbing Board	0.033649%	228,807	299,776	350,865	228,807	128,942	22,770	(21,344)	1,426	7.60%	21,811	(1,046)	20,765
47100	Bank Of North Dakota	0.995461%	6,768,965	8,868,349	10,379,869	6,768,965	3,814,593	673,622	(660,183)	13,439	7.60%	645,256	12,007	657,263
47200	Public Finance Authority	0.017889%	121,642	159,372	186,532	121,642	68,550	12,105	(11,348)	757	7.60%	11,596	164	11,760
47300	Housing Finance Agency	0.243446%	1,655,391	2,168,806	2,538,460	1,655,391	932,882	164,738	(161,685)	3,053	7.60%	157,801	(12,019)	145,782
47500	Mill & Elevator Association	0.867931%	5,901,783	7,732,208	9,050,088	5,901,783	3,325,899	587,323	(560,143)	27,180	7.60%	562,591	58,310	620,901
48500	Workforce Safety & Insurance	0.923906%	6,282,403	8,230,886	9,633,751	6,282,403	3,540,395	625,201	(617,554)	7,647	7.60%	598,874	(18,621)	580,253
50200	Field Services Division	0.664538%	4,518,745	5,920,223	6,929,269	4,518,745	2,546,500	449,689	(433,917)	15,772	7.60%	430,752	(26,008)	404,744
50400	Highway Patrol	0.206868%	1,406,667	1,842,947	2,157,054	1,406,667	792,715	139,986	(136,959)	3,027	7.60%	134,091	(27,451)	106,640
51700	Department Of Corrections Transitional Services	0.196154%	1,333,814	1,747,493	2,045,337	1,333,814	751,659	132,736	(143,059)	(10,323)	7.60%	127,147	(22,646)	104,501
51800	James River Correctional Ctr	0.677508%	4,606,939	6,035,770	7,064,510	4,606,939	2,596,201	458,465	(484,144)	(25,679)	7.60%	439,159	(55,717)	383,442
51900	State Penitentiary	0.987727%	6,716,375	8,799,453	10,299,225	6,716,375	3,784,956	668,389	(717,961)	(49,572)	7.60%	640,242	(31,329)	608,913
52000	Rough Rider Industries	0.152342%	1,035,900	1,357,181	1,588,500	1,035,900	583,772	103,089	(102,131)	958	7.60%	98,748	(15,815)	82,933

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
53000	Department Of Corrections And Rehabilitation	0.703901%	4,786,407	6,270,908	7,339,715	4,786,407	2,697,339	476,325	(472,881)	3,444	7.60%	456,267	19,346	475,613
54000	Adjutant General ND National Guard	1.040572%	7,075,712	9,270,237	10,850,250	7,075,712	3,987,457	704,149	(669,680)	34,469	7.60%	674,496	28,903	703,399
60100	Department Of Commerce	0.366765%	2,493,939	3,267,429	3,824,331	2,493,939	1,405,438	248,188	(247,693)	495	7.60%	237,736	(8,344)	229,392
60200	Dept Of Agriculture	0.398595%	2,710,378	3,551,002	4,156,229	2,710,378	1,527,410	269,727	(271,299)	(1,572)	7.60%	258,368	(7,534)	250,834
60700	Milk Marketing Board	0.021136%	143,721	188,292	220,389	143,721	80,993	14,303	(13,406)	897	7.60%	13,700	(729)	12,971
60800	ND Oilseed Council	0.000281%	1,911	2,500	2,930	1,911	1,077	190	(178)	12	7.60%	182	345	527
61100	ND Soybean Council	0.041685%	283,451	371,364	434,658	283,451	159,736	28,208	(26,440)	1,768	7.60%	27,020	(82)	26,938
61400	ND Corn Utilization Council	0.012441%	84,597	110,831	129,725	84,597	47,674	8,419	(24,405)	(15,986)	7.60%	8,064	(23,138)	(15,074)
61600	State Seed Department	0.123146%	837,372	1,097,082	1,284,068	837,372	471,894	83,332	(79,863)	3,469	7.60%	79,823	6,292	86,115
62400	Beef Commission	0.013468%	91,580	119,981	140,434	91,580	51,609	9,114	(8,543)	571	7.60%	8,730	(227)	8,503
62500	ND Wheat Commission	0.043851%	298,179	390,658	457,243	298,179	168,036	29,674	(29,839)	(165)	7.60%	28,424	(5,149)	23,275
62600	ND Barley Council	0.013470%	91,594	120,000	140,454	91,594	51,617	9,115	(8,544)	571	7.60%	8,731	(320)	8,411
66500	State Fair Association	0.103567%	704,238	922,657	1,079,914	704,238	396,867	70,083	(75,526)	(5,443)	7.60%	67,132	(7,202)	59,930
67000	Racing Commission	0.013834%	94,069	123,240	144,250	94,069	53,012	9,361	(8,775)	586	7.60%	8,967	213	9,180
70100	Historical Society	0.379119%	2,577,944	3,377,494	3,953,149	2,577,944	1,452,779	256,547	(253,917)	2,630	7.60%	245,744	(26,395)	219,349
70900	ND Council On The Arts	0.031788%	216,153	283,195	331,460	216,153	121,811	21,511	(20,329)	1,182	7.60%	20,605	(2,041)	18,564
72000	Game & Fish Department	1.040418%	7,074,665	9,268,866	10,848,644	7,074,665	3,986,867	704,044	(684,553)	19,491	7.60%	674,397	(53,451)	620,946
75000	Parks & Recreation Department	0.327142%	2,224,510	2,914,434	3,411,174	2,224,510	1,253,604	221,375	(217,254)	4,121	7.60%	212,053	7,979	220,032
77000	Water Commission	0.633007%	4,304,340	5,639,328	6,600,489	4,304,340	2,425,674	428,352	(420,116)	8,236	7.60%	410,314	(2,591)	407,723
80100	Department Of Transportation	6.746179%	45,872,865	60,100,270	70,343,743	45,872,865	25,851,264	4,565,097	(4,422,237)	142,860	7.60%	4,372,858	(294,153)	4,078,705
90000	ND State Board Of Accountancy	0.003271%	22,242	29,138	34,107	22,242	12,534	2,213	(2,226)	(13)	7.60%	2,120	4,039	6,159
90100	Board Of Medical Examiners	0.018722%	127,306	166,788	195,218	127,306	71,742	12,669	(11,875)	794	7.60%	12,136	(240)	11,896
90200	Board Of Pharmacy	0.023578%	160,326	210,048	245,852	160,326	90,351	15,955	(14,955)	1,000	7.60%	15,283	324	15,607
90600	Real Estate Commission	0.013815%	93,940	123,076	144,052	93,940	52,939	9,349	(8,763)	586	7.60%	8,955	5,443	14,398
90900	Electrical Board	0.153933%	1,046,718	1,371,360	1,605,090	1,046,718	589,869	104,165	(97,227)	6,938	7.60%	99,779	23,873	123,652

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Emp- loyer ID	Employer	Employer's Propor- tionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Propor- tionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
99501	ND System Information Technology Services	0.180146%	1,224,962	1,604,885	1,878,418	1,224,962	690,317	121,904	(112,205)	9,699	7.60%	116,770	11,022	127,792
100002	McIntosh District Health Unit	0.006859%	46,640	61,104	71,520	46,640	26,284	4,641	(4,577)	64	7.60%	4,446	668	5,114
100003	Wells County Dist Health Unit	0.018626%	126,654	165,935	194,217	126,654	71,375	12,604	(11,814)	790	7.60%	12,073	(4)	12,069
100004	Central Valley Health Unit	0.103804%	705,849	924,766	1,082,385	705,849	397,775	70,244	(73,545)	(3,301)	7.60%	67,286	(16,437)	50,849
100005	Dickey County Health District	0.014590%	99,210	129,979	152,133	99,210	55,909	9,873	(9,610)	263	7.60%	9,457	(2,602)	6,855
100006	Emmons County Public Health	0.012221%	83,101	108,876	127,431	83,101	46,831	8,270	(6,927)	1,343	7.60%	7,922	(429)	7,493
100007	Rolette County Public Health	0.034647%	235,594	308,664	361,271	235,594	132,767	23,445	(21,460)	1,985	7.60%	22,458	1,603	24,061
100008	Towner County Public Health Unit	0.006288%	42,757	56,015	65,566	42,757	24,096	4,255	(3,988)	267	7.60%	4,076	(73)	4,003
100009	Nelson-Griggs District Health Unit	0.014306%	97,278	127,452	149,171	97,278	54,820	9,681	(9,075)	606	7.60%	9,273	(68)	9,205
100010	First District Health Unit	0.212330%	1,443,808	1,891,601	2,214,007	1,443,808	813,646	143,682	(150,067)	(6,385)	7.60%	137,632	(15,431)	122,201
100011	Lake Region District Health Unit	0.086971%	591,388	774,809	906,864	591,388	333,272	58,853	(56,207)	2,646	7.60%	56,374	3,852	60,226
100012	Garrison Diversion Conservancy District	0.177216%	1,205,039	1,578,782	1,847,866	1,205,039	679,089	119,921	(118,474)	1,448	7.60%	114,871	(20,084)	94,787
100013	Upper Missouri Health Unit	0.093729%	637,341	835,013	977,331	637,341	359,168	63,426	(68,990)	(5,564)	7.60%	60,755	(16,750)	44,005
100014	Kidder County District Health Unit	0.002992%	20,345	26,659	31,198	20,345	11,465	2,025	(1,898)	127	7.60%	1,939	(26)	1,913
100015	Southwestern District Health Unit	0.133986%	911,082	1,193,655	1,397,099	911,082	513,432	90,667	(87,866)	2,801	7.60%	86,849	5,517	92,366
100017	City-County Health District	0.057669%	392,139	513,763	601,326	392,139	220,987	39,024	(36,838)	2,186	7.60%	37,381	(1,145)	36,236
100018	Sargent County District Health Unit	0.009287%	63,150	82,740	96,837	63,150	35,588	6,284	(5,891)	393	7.60%	6,020	4,100	10,120
100019	Trail District Health Unit	0.017423%	118,473	155,214	181,673	118,473	66,765	11,790	(11,051)	739	7.60%	11,294	(579)	10,715
100021	Cavalier County Health Dist	0.012405%	84,352	110,511	129,349	84,352	47,536	8,394	(7,868)	526	7.60%	8,041	(647)	7,394

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Emp- loyer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
100022	Walsh County Health District	0.031106%	211,515	277,115	324,348	211,515	119,198	21,049	(19,731)	1,318	7.60%	20,163	(890)	19,273
100023	Custer Health Unit	0.137554%	935,344	1,225,438	1,434,303	935,344	527,105	93,082	(98,424)	(5,342)	7.60%	89,162	(8,859)	80,303
200002	City Of Mcville	0.010527%	71,582	93,786	109,767	71,582	40,339	7,124	(6,678)	446	7.60%	6,824	1,107	7,931
200003	City Of Drayton	0.023814%	161,931	212,150	248,313	161,931	91,255	16,115	(16,769)	(654)	7.60%	15,436	(3,582)	11,854
200004	City Of Fessenden	0.004210%	28,627	37,509	43,899	28,627	16,133	2,849	(4,198)	(1,349)	7.60%	2,729	(2,173)	556
200005	City Of Westhope	0.015905%	108,151	141,694	165,845	108,151	60,948	10,763	(10,089)	674	7.60%	10,310	361	10,671
200006	City Of Belfield	0.041699%	283,546	371,489	434,804	283,546	159,790	28,217	(35,154)	(6,937)	7.60%	27,029	(8,818)	18,211
200008	City Of Rolla	0.028000%	190,395	249,442	291,962	190,395	107,296	18,947	(21,479)	(2,532)	7.60%	18,150	(748)	17,402
200009	City of New Town	0.079743%	542,239	710,416	831,496	542,239	305,574	53,962	(65,452)	(11,490)	7.60%	51,689	40,166	91,855
200010	City Of Cavalier	0.056942%	387,196	507,286	593,746	387,196	218,201	38,532	(37,111)	1,421	7.60%	36,910	646	37,556
200011	City Of Harvey	0.052138%	354,529	464,488	543,653	354,529	199,792	35,281	(34,769)	512	7.60%	33,796	(3,261)	30,535
200012	City Of Napoleon	0.016853%	114,598	150,143	175,730	114,598	64,580	11,404	(13,775)	(2,371)	7.60%	10,924	(3,242)	7,682
200014	City Of Grand Forks	1.837291%	12,493,265	16,368,030	19,157,797	12,493,265	7,040,473	1,243,283	(1,209,361)	33,922	7.60%	1,190,928	88,910	1,279,838
200015	City Of Killdeer	0.063685%	433,047	567,353	664,056	433,047	244,040	43,095	(41,444)	1,651	7.60%	41,280	13,263	54,543
200016	City Of Ellendale	0.032326%	219,811	287,983	337,070	219,811	123,873	21,875	(17,312)	4,563	7.60%	20,954	355	21,309
200017	City Of Wishek	0.007559%	51,400	67,345	78,819	51,400	28,966	5,115	(5,462)	(347)	7.60%	4,900	9,387	14,287
200018	City Of Granville	0.005174%	35,182	46,091	53,950	35,182	19,827	3,501	(3,598)	(97)	7.60%	3,354	188	3,542
200019	City Of Linton	0.023708%	161,210	211,211	247,208	161,210	90,849	16,043	(15,145)	898	7.60%	15,367	(2,925)	12,442
200020	City Of Finley	0.010132%	68,896	90,262	105,648	68,896	38,826	6,856	(4,516)	2,340	7.60%	6,568	3,235	9,803
200021	City Of Wilton	0.014628%	99,468	130,320	152,529	99,468	56,054	9,899	(8,827)	1,073	7.60%	9,482	5,349	14,831
200022	City Of Ray	0.028017%	190,511	249,601	292,139	190,511	107,361	18,959	(19,374)	(415)	7.60%	18,161	7,251	25,412
200025	City Of Medora	0.031759%	215,956	282,934	331,157	215,956	121,700	21,491	(20,145)	1,346	7.60%	20,586	2,358	22,944
200026	City of Velva	0.012607%	85,725	112,317	131,456	85,725	48,310	8,531	(10,712)	(2,181)	7.60%	8,172	(266)	7,906
200028	City Of Thompson	0.012689%	86,283	113,046	132,311	86,283	48,624	8,587	(8,049)	538	7.60%	8,225	(1,303)	6,922
200029	City Of Williston	0.943285%	6,414,177	8,403,527	9,835,819	6,414,177	3,614,655	638,315	(653,903)	(15,588)	7.60%	611,435	240,803	852,238
200030	City Of Bowman	0.063534%	432,020	566,010	662,482	432,020	243,461	42,993	(40,300)	2,693	7.60%	41,183	9,489	50,672
200031	City Of Tioga	0.110672%	752,551	985,949	1,153,999	752,551	424,094	74,891	(78,913)	(4,022)	7.60%	71,737	29,111	100,848
200033	City Of Rhame	0.003637%	24,731	32,400	37,924	24,731	13,937	2,461	(3,482)	(1,021)	7.60%	2,357	(5,625)	(3,268)
200035	City Of Fargo	2.611792%	17,759,740	23,267,898	27,233,672	17,759,740	10,008,351	1,767,383	(1,720,379)	47,004	7.60%	1,692,958	89,399	1,782,357
200036	City Of Jamestown	0.500908%	3,406,089	4,462,486	5,223,067	3,406,089	1,919,472	338,961	(333,948)	5,013	7.60%	324,687	8,452	333,139
200037	City Of Beach	0.019326%	131,414	172,167	201,516	131,414	74,057	13,078	(12,258)	820	7.60%	12,527	6,091	18,618

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Emp- loyer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
200038	City Of Glenburn	0.006103%	41,499	54,371	63,637	41,499	23,387	4,130	(3,871)	259	7.60%	3,956	(337)	3,619
200040	City Of Kulm	0.011727%	79,742	104,474	122,280	79,742	44,938	7,936	(8,233)	(297)	7.60%	7,601	(2,739)	4,862
200041	City Of Harwood	0.009920%	67,454	88,374	103,438	67,454	38,013	6,713	(6,292)	421	7.60%	6,430	(427)	6,003
200045	City Of Mapleton	0.013879%	94,375	123,641	144,719	94,375	53,184	9,392	(8,803)	589	7.60%	8,996	1,465	10,461
200046	City Of Wahpeton	0.256902%	1,746,890	2,288,686	2,678,768	1,746,890	984,445	173,844	(163,725)	10,119	7.60%	166,523	(2,855)	163,668
200049	City Of Elgin	0.009784%	66,530	87,162	102,020	66,530	37,492	6,621	(6,439)	182	7.60%	6,342	4,517	10,859
200050	City Of Rugby	0.056924%	387,073	507,127	593,558	387,073	218,132	38,520	(41,233)	(2,713)	7.60%	36,898	(3,753)	33,145
200051	City Of New Salem	0.010204%	69,385	90,907	106,399	69,385	39,102	6,905	(6,473)	432	7.60%	6,614	2,330	8,944
200052	City Of Walhalla	0.017632%	119,895	157,082	183,852	119,895	67,566	11,931	(14,281)	(2,350)	7.60%	11,429	(16,393)	(4,964)
200053	City Of Gwinner	0.015623%	106,234	139,184	162,904	106,234	59,867	10,572	(9,910)	662	7.60%	10,127	857	10,984
200054	City Of Kenmare	0.027343%	185,928	243,595	285,111	185,928	104,778	18,503	(24,326)	(5,823)	7.60%	17,724	(11,613)	6,111
200055	City Of Watford City	0.243845%	1,658,104	2,172,361	2,542,620	1,658,104	934,411	165,008	(168,633)	(3,625)	7.60%	158,060	57,591	215,651
200057	City Of Cooperstown	0.014116%	95,986	125,757	147,190	95,986	54,092	9,552	(11,209)	(1,657)	7.60%	9,150	(2,167)	6,983
200058	City Of New England	0.014432%	98,135	128,571	150,485	98,135	55,303	9,766	(9,154)	612	7.60%	9,355	254	9,609
200059	City Of Carrington	0.078994%	537,146	703,739	823,686	537,146	302,704	53,455	(52,976)	479	7.60%	51,204	2,259	53,463
200060	City Of Mott	0.011125%	75,648	99,108	116,003	75,648	42,631	7,528	(8,498)	(970)	7.60%	7,211	99	7,310
200061	City Of Larimore	0.011457%	77,906	102,064	119,464	77,906	43,903	7,753	(8,866)	(1,113)	7.60%	7,426	3,095	10,521
200062	City Of Sherwood	0.001964%	13,355	17,500	20,479	13,355	7,526	1,329	(2,181)	(852)	7.60%	1,273	(1,624)	(351)
200063	City Of Lamoure	0.015036%	102,242	133,953	156,783	102,242	57,618	10,175	(11,397)	(1,222)	7.60%	9,746	(3,506)	6,240
200064	City Of Michigan	0.002114%	14,375	18,831	22,043	14,375	8,101	1,431	(2,872)	(1,441)	7.60%	1,370	(2,095)	(725)
200065	City Of Park River	0.045151%	307,019	402,237	470,798	307,019	173,018	30,553	(30,216)	337	7.60%	29,267	(3,335)	25,932
200067	City Of Hatton	0.009507%	64,646	84,700	99,131	64,646	36,431	6,433	(6,031)	402	7.60%	6,162	(147)	6,015
200069	City Of Northwood	0.013668%	92,940	121,761	142,519	92,940	52,376	9,249	(15,954)	(6,705)	7.60%	8,860	(2,548)	6,312
200070	City Of Powers Lake	0.000000%	-	-	-	-	-	-	(2,594)	(2,594)	7.60%	-	(6,797)	(6,797)
200072	City Of Towner	0.003913%	26,608	34,862	40,802	26,608	14,995	2,648	(5,263)	(2,615)	7.60%	2,536	(2,853)	(317)
200073	City Of Pembina	0.008290%	56,371	73,855	86,441	56,371	31,767	5,610	(5,383)	227	7.60%	5,374	(832)	4,542
200075	City Of Underwood	0.008849%	60,172	78,834	92,270	60,172	33,909	5,988	(5,613)	375	7.60%	5,736	(332)	5,404
200076	City Of New Leipzig	0.002765%	18,802	24,637	28,831	18,802	10,595	1,871	(1,754)	117	7.60%	1,792	(9)	1,783
200077	City Of Stanley	0.090451%	615,051	805,809	943,150	615,051	346,607	61,208	(58,132)	3,076	7.60%	58,630	18,342	76,972
200079	City Of Scranton	0.000000%	-	-	-	-	-	-	(2,051)	(2,051)	7.60%	-	(7,608)	(7,608)
200080	City Of Crosby	0.015927%	108,301	141,887	166,074	108,301	61,032	10,778	(10,498)	280	7.60%	10,324	168	10,492

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
200083	City Of Grafton	0.146746%	997,848	1,307,327	1,530,150	997,848	562,329	99,302	(98,367)	935	7.60%	95,120	(12,187)	82,933
200084	City Of Emerado	0.007725%	52,529	68,823	80,550	52,529	29,602	5,227	(4,900)	327	7.60%	5,007	2,908	7,915
200085	City Of Lincoln	0.031800%	216,235	283,295	331,585	216,235	121,857	21,519	(28,553)	(7,034)	7.60%	20,613	(11,797)	8,816
200086	City Of Minto	0.008755%	59,533	77,994	91,290	59,533	33,549	5,924	(5,553)	371	7.60%	5,675	(241)	5,434
200087	City Of Ashley	0.010241%	69,637	91,232	106,785	69,637	39,243	6,930	(6,496)	434	7.60%	6,638	3,330	9,968
200088	City Of Neche	0.004883%	33,204	43,500	50,916	33,204	18,712	3,304	(3,097)	207	7.60%	3,165	(382)	2,783
200089	City Of Surrey	0.035111%	238,749	312,800	366,109	238,749	134,545	23,759	(22,930)	829	7.60%	22,759	12,447	35,206
200090	City Of Hankinson	0.020552%	139,750	183,097	214,300	139,750	78,755	13,907	(13,681)	226	7.60%	13,322	(1,803)	11,519
200091	City Of New Rockford	0.020899%	142,110	186,184	217,918	142,110	80,085	14,142	(13,256)	886	7.60%	13,547	4,210	17,757
200094	City Of West Fargo	0.665753%	4,527,007	5,931,052	6,941,938	4,527,007	2,551,156	450,511	(451,207)	(696)	7.60%	431,540	12,808	444,348
200097	City Of Devils Lake	0.067665%	460,110	602,813	705,556	460,110	259,291	45,788	(43,296)	2,492	7.60%	43,860	60,280	104,140
200098	City Of Oakes	0.071697%	487,527	638,731	747,599	487,527	274,742	48,517	(44,856)	3,661	7.60%	46,474	1,753	48,227
200100	City Of Mohall	0.014892%	101,263	132,668	155,282	101,263	57,066	10,077	(9,796)	281	7.60%	9,653	(3,195)	6,458
200101	City Of Lidgerwood	0.006731%	45,770	59,966	70,185	45,770	25,793	4,555	(4,270)	285	7.60%	4,363	2,240	6,603
200102	City Of Mcclusky	0.003643%	24,772	32,457	37,986	24,772	13,960	2,465	(2,311)	154	7.60%	2,361	470	2,831
200103	City Of Burlington	0.014278%	97,088	127,203	148,880	97,088	54,713	9,662	(9,486)	176	7.60%	9,255	7,432	16,687
200104	City Of Lisbon	0.031691%	215,493	282,327	330,448	215,493	121,439	21,445	(23,647)	(2,202)	7.60%	20,542	(582)	19,960
200110	City Of Halliday	0.008699%	59,152	77,495	90,706	59,152	33,334	5,887	(7,160)	(1,273)	7.60%	5,639	(4,879)	760
200111	City Of Maddock	0.011163%	75,906	99,452	116,399	75,906	42,776	7,554	(8,120)	(566)	7.60%	7,236	1,914	9,150
200114	City Of Regent	0.002906%	19,760	25,885	30,301	19,760	11,136	1,966	(4,550)	(2,584)	7.60%	1,884	2,222	4,106
200115	City Of Lakota	0.023667%	160,932	210,845	246,780	160,932	90,692	16,015	(15,641)	374	7.60%	15,341	14,363	29,704
200117	City Of Alexander	0.007952%	54,072	70,844	82,917	54,072	30,472	5,381	(5,044)	337	7.60%	5,154	9,758	14,912
200118	City Of Berthold	0.003370%	22,915	30,027	35,140	22,915	12,914	2,280	(2,138)	142	7.60%	2,184	2,948	5,132
200119	City Of Carson	0.006486%	44,104	57,782	67,631	44,104	24,854	4,389	(4,493)	(104)	7.60%	4,204	6,505	10,709
300001	Adams County	0.092483%	628,869	823,910	964,339	628,869	354,394	62,583	(63,275)	(692)	7.60%	59,947	6,305	66,252
300002	Barnes County	0.283995%	1,931,118	2,530,050	2,961,272	1,931,118	1,088,265	192,178	(191,911)	267	7.60%	184,085	19,016	203,101
300003	Benson County	0.178930%	1,216,693	1,594,046	1,865,739	1,216,693	685,657	121,081	(131,089)	(10,008)	7.60%	115,982	(10,742)	105,240
300004	Billings County	0.257702%	1,752,330	2,295,812	2,687,110	1,752,330	987,510	174,385	(172,478)	1,907	7.60%	167,042	(4,325)	162,717
300005	Bottineau County	0.313907%	2,134,514	2,796,533	3,273,170	2,134,514	1,202,887	212,419	(211,280)	1,139	7.60%	203,474	(13,704)	189,770
300006	Bowman County	0.152558%	1,037,368	1,359,108	1,590,752	1,037,368	584,600	103,235	(102,976)	259	7.60%	98,888	(5,036)	93,852
300007	Burke County	0.154300%	1,049,214	1,374,623	1,608,917	1,049,214	591,275	104,414	(109,068)	(4,654)	7.60%	100,017	(4,203)	95,814



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Emp- loyer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
300008	Burleigh County	1.434633%	9,755,259	12,780,838	14,959,202	9,755,259	5,497,494	970,807	(1,010,081)	(39,274)	7.60%	929,926	(44,365)	885,561
300009	Cass County	2.336990%	15,891,133	20,819,749	24,368,257	15,891,133	8,955,313	1,581,427	(1,571,032)	10,395	7.60%	1,514,831	(121,943)	1,392,888
300010	Cavalier County	0.203720%	1,385,261	1,814,902	2,124,229	1,385,261	780,652	137,856	(131,433)	6,423	7.60%	132,051	8,883	140,934
300011	Dickey County	0.174130%	1,184,054	1,551,286	1,815,688	1,184,054	667,264	117,833	(122,862)	(5,029)	7.60%	112,871	(12,878)	99,993
300012	Divide County	0.287929%	1,957,868	2,565,097	3,002,293	1,957,868	1,103,340	194,840	(193,690)	1,150	7.60%	186,635	32,405	219,040
300013	Dunn County	0.370926%	2,522,233	3,304,498	3,867,719	2,522,233	1,421,383	251,003	(245,589)	5,414	7.60%	240,433	46,540	286,973
300014	Eddy County	0.083183%	565,630	741,056	867,366	565,630	318,756	56,289	(59,722)	(3,433)	7.60%	53,919	(6,611)	47,308
300015	Emmons County	0.122278%	831,470	1,089,350	1,275,017	831,470	468,568	82,745	(86,203)	(3,458)	7.60%	79,260	(19,411)	59,849
300016	Foster County	0.090879%	617,962	809,624	947,613	617,962	348,247	61,497	(78,199)	(16,702)	7.60%	58,908	(38,953)	19,955
300018	Grand Forks County	1.486855%	10,110,360	13,246,075	15,503,731	10,110,360	5,697,608	1,006,145	(1,012,374)	(6,229)	7.60%	963,776	(86,528)	877,248
300019	Grant County	0.101060%	687,191	900,320	1,053,773	687,191	387,261	68,387	(74,160)	(5,773)	7.60%	65,507	(18,318)	47,189
300020	Griggs County	0.077736%	528,592	692,536	810,569	528,592	297,883	52,603	(57,360)	(4,757)	7.60%	50,388	(8,453)	41,935
300021	Hettinger County	0.119779%	814,477	1,067,086	1,248,959	814,477	458,991	81,054	(76,441)	4,613	7.60%	77,640	7,897	85,537
300023	Lamoure County	0.163428%	1,111,282	1,455,944	1,704,096	1,111,282	626,254	110,591	(101,693)	8,898	7.60%	105,934	24,713	130,647
300024	Logan County	0.070577%	479,912	628,759	735,920	479,912	270,450	47,759	(48,778)	(1,019)	7.60%	45,748	5,495	51,243
300025	Mchenry County	0.150901%	1,026,101	1,344,346	1,573,475	1,026,101	578,251	102,114	(107,365)	(5,251)	7.60%	97,814	7,140	104,954
300026	Mcintosh County	0.103406%	703,143	921,222	1,078,235	703,143	396,250	69,974	(71,280)	(1,306)	7.60%	67,028	5,419	72,447
300027	Mckenzie County	0.644316%	4,381,239	5,740,070	6,718,410	4,381,239	2,469,010	436,005	(450,486)	(14,481)	7.60%	417,644	167,321	584,965
300028	Mclean County	0.432212%	2,938,968	3,850,486	4,506,760	2,938,968	1,656,230	292,475	(286,954)	5,521	7.60%	280,159	2,712	282,871
300029	Mercer County	0.304012%	2,067,230	2,708,377	3,169,993	2,067,230	1,164,970	205,723	(204,848)	875	7.60%	197,060	25,752	222,812
300030	Morton County	0.583700%	3,969,060	5,200,057	6,086,355	3,969,060	2,236,730	394,986	(374,863)	20,123	7.60%	378,353	64,024	442,377
300031	Mountrail County	0.540752%	3,677,021	4,817,448	5,638,528	3,677,021	2,072,154	365,923	(367,420)	(1,497)	7.60%	350,514	74,676	425,190
300032	Nelson County	0.136437%	927,748	1,215,486	1,422,656	927,748	522,825	92,326	(91,675)	651	7.60%	88,438	(8,109)	80,329
300033	Oliver County	0.077617%	527,782	691,473	809,328	527,782	297,427	52,523	(49,511)	3,012	7.60%	50,311	8,400	58,711
300034	Pembina County	0.287027%	1,951,735	2,557,059	2,992,887	1,951,735	1,099,883	194,229	(193,547)	682	7.60%	186,050	(2,780)	183,270
300035	Pierce County	0.222433%	1,512,506	1,981,611	2,319,353	1,512,506	852,360	150,519	(153,449)	(2,930)	7.60%	144,181	27,030	171,211
300036	Ramsey County	0.323680%	2,200,969	2,883,596	3,375,075	2,200,969	1,240,337	219,032	(204,185)	14,847	7.60%	209,809	(1,406)	208,403
300037	Ransom County	0.149648%	1,017,581	1,333,185	1,560,409	1,017,581	573,449	101,266	(98,477)	2,789	7.60%	97,001	(3,865)	93,136
300038	Renville County	0.125650%	854,399	1,119,388	1,310,177	854,399	481,489	85,027	(87,094)	(2,067)	7.60%	81,446	(4,139)	77,307
300039	Richland County	0.573347%	3,898,662	5,107,830	5,978,403	3,898,662	2,197,058	387,980	(379,299)	8,681	7.60%	371,642	(31,729)	339,913
300040	Rolette County	0.214508%	1,458,618	1,911,009	2,236,717	1,458,618	821,992	145,156	(146,566)	(1,410)	7.60%	139,044	(2,960)	136,084

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
300042	Sheridan County	0.059352%	403,583	528,754	618,875	403,583	227,436	40,163	(42,942)	(2,779)	7.60%	38,472	1,493	39,965
300044	Slope County	0.061231%	416,360	545,497	638,468	416,360	234,636	41,435	(37,096)	4,339	7.60%	39,690	8,087	47,777
300045	Stark County	0.558091%	3,794,924	4,971,918	5,819,325	3,794,924	2,138,597	377,657	(379,909)	(2,252)	7.60%	361,753	13,081	374,834
300046	Steele County	0.090398%	614,691	805,335	942,598	614,691	346,404	61,172	(62,873)	(1,701)	7.60%	58,596	22,056	80,652
300047	Stutsman County	0.644744%	4,384,149	5,743,887	6,722,873	4,384,149	2,470,650	436,294	(434,840)	1,454	7.60%	417,922	52,080	470,002
300048	Towner County	0.097330%	661,827	867,092	1,014,879	661,827	372,967	65,863	(64,886)	977	7.60%	63,089	2,477	65,566
300049	Traill County	0.291351%	1,981,137	2,595,588	3,037,975	1,981,137	1,116,453	197,155	(193,697)	3,458	7.60%	188,853	(467)	188,386
300050	Walsh County	0.331323%	2,252,940	2,951,687	3,454,770	2,252,940	1,269,625	224,204	(228,804)	(4,600)	7.60%	214,763	(8,279)	206,484
300051	Ward County	0.913962%	6,214,786	8,142,296	9,530,063	6,214,786	3,502,290	618,472	(661,061)	(42,589)	7.60%	592,428	(32,674)	559,754
300052	Wells County	0.154986%	1,053,878	1,380,733	1,616,070	1,053,878	593,904	104,878	(114,045)	(9,167)	7.60%	100,462	(37,049)	63,413
300053	Williams County	0.858906%	5,840,414	7,651,808	8,955,983	5,840,414	3,291,316	581,216	(639,914)	(58,698)	7.60%	556,741	117,159	673,900
400002	Mcclusky Public Schools	0.015130%	102,881	134,788	157,764	102,881	57,978	10,238	(9,711)	527	7.60%	9,807	401	10,208
400003	Lake Region Special Education Unit	0.063834%	434,060	568,687	665,610	434,060	244,611	43,196	(41,072)	2,124	7.60%	41,377	(11,000)	30,377
400004	Lidgerwood Public School	0.029770%	202,431	265,216	310,418	202,431	114,078	20,145	(21,452)	(1,307)	7.60%	19,297	(3,048)	16,249
400006	Halliday Public School	0.007275%	49,469	64,809	75,858	49,469	27,878	4,923	(4,614)	309	7.60%	4,716	(3,738)	978
400007	Oliver-Mercer Special Education Unit	0.039610%	269,341	352,873	413,021	269,341	151,785	26,804	(25,514)	1,290	7.60%	25,675	(2,391)	23,284
400008	Underwood School District #8	0.029572%	201,085	263,449	308,353	201,085	113,319	20,011	(21,813)	(1,802)	7.60%	19,169	(420)	18,749
400010	New Town Public School District	0.119297%	811,199	1,062,792	1,243,933	811,199	457,144	80,728	(84,557)	(3,829)	7.60%	77,328	(22,760)	54,568
400011	Bottineau Public School	0.151638%	1,031,113	1,350,911	1,581,159	1,031,113	581,075	102,612	(90,830)	11,782	7.60%	98,291	9,096	107,387
400012	Peace Garden Special Services	0.038176%	259,590	340,101	398,069	259,590	146,290	25,833	(22,808)	3,025	7.60%	24,746	1,957	26,703
400014	Beulah Public School #27	0.063726%	433,326	567,724	664,484	433,326	244,197	43,123	(61,813)	(18,690)	7.60%	41,307	(28,307)	13,000
400016	St John School District #3	0.056795%	386,196	505,976	592,213	386,196	217,638	38,433	(41,033)	(2,600)	7.60%	36,814	(10,528)	26,286
400017	Ellendale Public School District #40	0.043841%	298,111	390,572	457,139	298,111	167,998	29,667	(29,773)	(106)	7.60%	28,418	3,184	31,602
400018	Rural Cass Special Education Unit	0.028220%	191,891	251,403	294,256	191,891	108,139	19,096	(14,087)	5,009	7.60%	18,292	(6,436)	11,856
400019	Fargo Public Schools	2.148335%	14,608,311	19,139,057	22,401,114	14,608,311	8,232,390	1,453,765	(1,577,824)	(124,059)	7.60%	1,392,546	(181,137)	1,211,409
400020	Surrey Schools	0.062755%	426,723	559,075	654,359	426,723	240,476	42,466	(40,471)	1,995	7.60%	40,678	(1,139)	39,539

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400021	Jamestown Public School District #1	0.309690%	2,105,839	2,758,958	3,229,199	2,105,839	1,186,728	209,565	(211,422)	(1,857)	7.60%	200,740	(16,711)	184,029
400023	Warwick Public School	0.032002%	217,608	285,101	333,691	217,608	122,631	21,656	(28,317)	(6,661)	7.60%	20,744	(7,918)	12,826
400024	Souris Valley Special Services	0.133462%	907,519	1,188,983	1,391,635	907,519	511,425	90,313	(86,178)	4,135	7.60%	86,510	3,450	89,960
400025	Rugby Public School District #5	0.071171%	483,951	634,043	742,114	483,951	272,726	48,161	(45,153)	3,008	7.60%	46,133	5,469	51,602
400026	Billings County School District	0.047367%	322,088	421,983	493,905	322,088	181,510	32,053	(30,815)	1,238	7.60%	30,703	6,768	37,471
400027	Belcourt School District #7	0.536150%	3,645,728	4,776,443	5,590,542	3,645,728	2,054,519	362,809	(344,664)	18,145	7.60%	347,531	(49,122)	298,409
400028	West Fargo Public School #6	1.426185%	9,697,815	12,705,578	14,871,113	9,697,815	5,465,121	965,090	(956,975)	8,115	7.60%	924,450	164,626	1,089,076
400029	Minot Public School District #1	1.513094%	10,288,781	13,479,829	15,777,331	10,288,781	5,798,155	1,023,901	(1,047,246)	(23,345)	7.60%	980,784	7,319	988,103
400030	Belfield Public School #13	0.037345%	253,940	332,697	389,404	253,940	143,106	25,271	(25,141)	130	7.60%	24,207	13,412	37,619
400031	Minto Public School District #20	0.039783%	270,518	354,416	414,825	270,518	152,448	26,921	(26,793)	128	7.60%	25,787	3,190	28,977
400033	Harvey Public School Dist #38	0.055227%	375,534	492,008	575,863	375,534	211,629	37,372	(37,126)	246	7.60%	35,798	182	35,980
400034	Oakes Public Schools	0.058230%	395,954	518,756	607,176	395,954	223,137	39,404	(40,517)	(1,113)	7.60%	37,745	(15,476)	22,269
400035	Larimore Public School District #44	0.064538%	438,847	574,956	672,950	438,847	247,309	43,672	(40,099)	3,573	7.60%	41,833	5,738	47,571
400036	Hazen Public School District #3	0.066878%	454,759	595,803	697,350	454,759	256,276	45,256	(44,264)	992	7.60%	43,350	(1,006)	42,344
400038	Park River Area School District	0.058116%	395,179	517,742	605,987	395,179	222,700	39,327	(39,438)	(111)	7.60%	37,671	(974)	36,697
400039	Hillsboro Public School	0.053201%	361,758	473,954	554,737	361,758	203,865	36,001	(33,440)	2,561	7.60%	34,485	(3,652)	30,833
400040	Lisbon Public School	0.067781%	460,899	603,844	706,766	460,899	259,736	45,867	(46,839)	(972)	7.60%	43,935	(2,598)	41,337
400042	Northern Cass School District # 97	0.065070%	442,465	579,695	678,498	442,465	249,347	44,032	(42,329)	1,703	7.60%	42,178	3,467	45,645
400043	Mandaree Public School #36	0.048539%	330,057	432,420	506,126	330,057	186,001	32,846	(40,998)	(8,152)	7.60%	31,463	(18,923)	12,540
400044	Thompson Public School	0.035253%	239,714	314,065	367,590	239,714	135,089	23,855	(24,880)	(1,025)	7.60%	22,851	(3,301)	19,550

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400045	Northern Plains Special Ed Unit	0.012326%	83,815	109,814	128,526	83,815	47,233	8,341	(3,794)	4,547	7.60%	7,990	(816)	7,174
400046	Bowman County School District #1	0.069605%	473,302	620,094	725,785	473,302	266,725	47,101	(45,694)	1,407	7.60%	45,118	1,109	46,227
400047	Apple Creek Elementary School	0.005832%	39,657	51,960	60,811	39,657	22,348	3,946	(3,700)	247	7.60%	3,780	6	3,786
400048	Burke Central School	0.010233%	69,583	91,166	106,702	69,583	39,213	6,925	(6,491)	434	7.60%	6,633	9,137	15,770
400049	Washburn Public School	0.039845%	270,939	354,968	415,472	270,939	152,685	26,963	(24,592)	2,371	7.60%	25,827	8,028	33,855
400050	Enderlin Area School District #24	0.052582%	357,549	468,441	548,283	357,549	201,493	35,582	(35,887)	(305)	7.60%	34,084	(2,263)	31,821
400051	Midkota School	0.009565%	65,040	85,214	99,736	65,040	36,653	6,473	(6,067)	406	7.60%	6,200	11,737	17,937
400052	Velva Public School	0.040775%	277,263	363,255	425,169	277,263	156,249	27,592	(26,666)	926	7.60%	26,430	(1,761)	24,669
400053	Sheyenne Valley Special Education Unit	0.058379%	396,967	520,089	608,729	396,967	223,708	39,505	(38,316)	1,189	7.60%	37,841	(13,043)	24,798
400054	Center Stanton Public School	0.028766%	195,604	256,267	299,949	195,604	110,231	19,466	(17,782)	1,684	7.60%	18,646	(406)	18,240
400055	Burleigh County Special Education Unit	0.005208%	35,414	46,395	54,305	35,414	19,957	3,524	(3,559)	(35)	7.60%	3,376	(501)	2,875
400056	New Rockford Sheyenne Public School	0.025913%	176,204	230,856	270,200	176,204	99,298	17,535	(17,734)	(199)	7.60%	16,797	(3,383)	13,414
400057	James River Multidistrict Special Education Unit	0.043808%	297,887	390,277	456,795	297,887	167,872	29,645	(24,434)	5,211	7.60%	28,396	(5,749)	22,647
400058	Newburg United Public School	0.023191%	157,695	206,605	241,817	157,695	88,868	15,693	(14,710)	983	7.60%	15,032	387	15,419
400059	Napoleon Public School District #2	0.026002%	176,809	231,645	271,128	176,809	99,639	17,595	(17,933)	(338)	7.60%	16,854	337	17,191
400060	Yellowstone School District # 14	0.010240%	69,630	91,226	106,775	69,630	39,240	6,929	(8,059)	(1,130)	7.60%	6,638	1,380	8,018
400061	Cavalier Public Schools	0.046356%	315,213	412,980	483,363	315,213	177,636	31,369	(32,098)	(729)	7.60%	30,048	(2,450)	27,598
400062	Richland School District # 44	0.042615%	289,775	379,645	444,355	289,775	163,300	28,837	(31,433)	(2,596)	7.60%	27,623	(4,158)	23,465
400063	Fort Totten School District # 30	0.038304%	260,461	341,239	399,403	260,461	146,780	25,920	(27,107)	(1,187)	7.60%	24,829	(7,910)	16,919
400064	Bismarck Public Schools	2.364784%	16,080,127	21,067,356	24,658,071	16,080,127	9,061,819	1,600,235	(1,570,339)	29,896	7.60%	1,532,847	141,648	1,674,495

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400065	Solen Public School Dist #3	0.015101%	102,684	134,531	157,461	102,684	57,867	10,219	(9,579)	640	7.60%	9,788	(6,858)	2,930
400068	Lakota Public School District # 66	0.029385%	199,813	261,785	306,403	199,813	112,603	19,885	(20,818)	(933)	7.60%	19,047	3,429	22,476
400069	Stanley Community Public School District # 2	0.121779%	828,076	1,084,905	1,269,814	828,076	466,655	82,407	(86,388)	(3,981)	7.60%	78,937	32,928	111,865
400070	Mandan Public School District #1	0.760481%	5,171,141	6,774,959	7,929,686	5,171,141	2,914,153	514,613	(514,351)	262	7.60%	492,942	42,482	535,424
400072	Killdeer Public School #16	0.077805%	529,061	693,144	811,288	529,061	298,148	52,650	(51,527)	1,123	7.60%	50,433	13,351	63,784
400073	Glenburn School District	0.039532%	268,811	352,179	412,208	268,811	151,486	26,751	(26,185)	566	7.60%	25,625	910	26,535
400074	New Public School #8	0.053973%	367,007	480,833	562,787	367,007	206,824	36,523	(45,421)	(8,898)	7.60%	34,985	16,787	51,772
400075	Williston Public School #1	0.440092%	2,992,550	3,920,682	4,588,926	2,992,550	1,686,426	297,808	(333,909)	(36,101)	7.60%	285,267	38,300	323,567
400076	Valley City Public School	0.105741%	719,021	942,024	1,102,582	719,021	405,198	71,554	(70,085)	1,469	7.60%	68,541	6,216	74,757
400077	Dickinson Public Schools	0.480510%	3,267,386	4,280,763	5,010,373	3,267,386	1,841,308	325,158	(343,029)	(17,871)	7.60%	311,465	(11,226)	300,239
400078	Drayton Public School #19	0.018606%	126,518	165,753	194,008	126,518	71,298	12,591	(14,167)	(1,576)	7.60%	12,060	(13,087)	(1,027)
400079	Mohall Lansford Sherwood School	0.037888%	257,632	337,539	395,066	257,632	145,186	25,639	(25,603)	36	7.60%	24,559	6,549	31,108
400080	Westhope Public School #17	0.030510%	207,463	271,804	318,134	207,463	116,914	20,646	(19,352)	1,294	7.60%	19,777	2,677	22,454
400081	Kindred Public School District #2	0.048847%	332,151	435,169	509,337	332,151	187,181	33,054	(34,798)	(1,744)	7.60%	31,663	(508)	31,155
400082	Grafton Public School District #3	0.129886%	883,203	1,157,124	1,354,347	883,203	497,721	87,893	(85,943)	1,950	7.60%	84,192	10,695	94,887
400083	Wilton Public School District	0.021494%	146,156	191,489	224,122	146,156	82,365	14,545	(16,983)	(2,438)	7.60%	13,932	(874)	13,058
400084	Sheyenne Valley Career And Tech Center	0.010314%	70,133	91,881	107,546	70,133	39,523	6,979	(6,542)	437	7.60%	6,686	1,318	8,004
400085	White Shield School Dist #85	0.095117%	646,779	847,377	991,804	646,779	364,487	64,365	(60,641)	3,724	7.60%	61,655	20,800	82,455
400086	Tgu School District #60	0.174830%	1,188,814	1,557,522	1,822,987	1,188,814	669,946	118,306	(122,076)	(3,770)	7.60%	113,324	2,016	115,340
400087	Turtle Lake Mercer School District #72	0.047461%	322,727	422,823	494,885	322,727	181,870	32,117	(30,175)	1,942	7.60%	30,764	23,272	54,036
400088	Lamoure School District #8	0.052536%	357,236	468,033	547,803	357,236	201,317	35,551	(34,653)	898	7.60%	34,054	989	35,043

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400089	Divide County School Dist #1	0.060270%	409,826	536,934	628,447	409,826	230,954	40,784	(38,136)	2,648	7.60%	39,067	(5,748)	33,319
400090	Mott/Regent School Dist #1	0.039288%	267,152	350,009	409,664	267,152	150,551	26,586	(28,517)	(1,931)	7.60%	25,466	(605)	24,861
400091	United Public School District # 7	0.101362%	689,244	903,010	1,056,922	689,244	388,418	68,591	(66,271)	2,320	7.60%	65,703	23,479	89,182
400092	Kulm Public School District #7	0.036408%	247,568	324,355	379,633	247,568	139,515	24,637	(24,918)	(281)	7.60%	23,600	4,631	28,231
400093	Midway Public School District #128	0.058905%	400,544	524,776	614,214	400,544	225,723	39,861	(36,899)	2,962	7.60%	38,182	122	38,304
400094	Dunseith School District #1	0.120066%	816,428	1,069,638	1,251,952	816,428	460,091	81,248	(76,788)	4,460	7.60%	77,827	(4,645)	73,182
400095	Carrington School District #49	0.046617%	316,988	415,304	486,085	316,988	178,636	31,545	(29,570)	1,975	7.60%	30,217	(5,298)	24,919
400096	Glen Ullin Public School #48	0.032798%	223,021	292,190	341,991	223,021	125,681	22,194	(21,634)	560	7.60%	21,260	(52)	21,208
400099	Manvel Public School	0.017043%	115,889	151,833	177,711	115,889	65,309	11,533	(10,810)	723	7.60%	11,047	(713)	10,334
400100	Maple Valley School District	0.027907%	189,763	248,616	290,992	189,763	106,939	18,884	(17,709)	1,175	7.60%	18,089	(1,054)	17,035
400101	North Border School District # 100	0.048331%	328,643	430,571	503,957	328,643	185,204	32,705	(33,546)	(841)	7.60%	31,328	(4,271)	27,057
400102	Mckenzie Cty Public School #1	0.181762%	1,235,951	1,619,282	1,895,268	1,235,951	696,509	122,997	(138,787)	(15,790)	7.60%	117,818	36,520	154,338
400103	Devils Lake Public School	0.287721%	1,956,454	2,563,249	3,000,124	1,956,454	1,102,543	194,699	(209,352)	(14,653)	7.60%	186,500	(7,525)	178,975
400104	Mt Pleasant School Dist #4	0.037873%	257,530	337,400	394,909	257,530	145,129	25,628	(25,163)	465	7.60%	24,549	6,882	31,431
400105	Central Cass Public School District #7	0.072954%	496,075	649,930	760,706	496,075	279,559	49,368	(53,170)	(3,802)	7.60%	47,289	(3,045)	44,244
400106	Milnor Public School District #2	0.039893%	271,266	355,395	415,972	271,266	152,869	26,995	(25,556)	1,439	7.60%	25,859	6,921	32,780
400107	Mapleton Public School	0.001135%	7,718	10,115	11,835	7,718	4,349	768	(5,268)	(4,500)	7.60%	736	(5,333)	(4,597)
400108	Linton Public School District #36	0.053471%	363,594	476,365	557,553	363,594	204,900	36,183	(36,042)	141	7.60%	34,660	5,475	40,135
400109	Tioga Public School District #15	0.079871%	543,109	711,556	832,831	543,109	306,065	54,048	(54,630)	(582)	7.60%	51,772	9,796	61,568
400114	Zeeland Public Schools	0.008056%	54,779	71,771	84,002	54,779	30,870	5,451	(5,110)	341	7.60%	5,222	14	5,236

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400117	Garrison Public School District #51	0.056091%	381,409	499,699	584,872	381,409	214,940	37,956	(40,937)	(2,981)	7.60%	36,358	5,077	41,435
400118	Kenmare Public School District #28	0.046954%	319,279	418,304	489,599	319,279	179,927	31,773	(29,787)	1,986	7.60%	30,435	5,131	35,566
400119	Lewis & Clark Public Schools	0.043860%	298,241	390,739	457,337	298,241	168,071	29,680	(29,095)	585	7.60%	28,430	(5,963)	22,467
400120	Sw Special Education Unit	0.007756%	52,739	69,101	80,873	52,739	29,721	5,248	(4,920)	328	7.60%	5,027	(1,975)	3,052
400121	North Valley Career & Technology Center	0.017517%	119,113	156,054	182,653	119,113	67,125	11,854	(10,003)	1,851	7.60%	11,354	3,525	14,879
400122	Dakota Prairie Public School	0.064004%	435,216	570,198	667,382	435,216	245,262	43,311	(45,447)	(2,136)	7.60%	41,487	6,787	48,274
400123	Beach Public School District #3	0.088656%	602,846	789,817	924,434	602,846	339,729	59,993	(56,427)	3,566	7.60%	57,467	8,681	66,148
400124	Rolette Public School	0.021751%	147,903	193,771	226,802	147,903	83,350	14,719	(15,386)	(667)	7.60%	14,099	(942)	13,157
400125	Drake Public School District	0.027929%	189,912	248,816	291,221	189,912	107,024	18,899	(17,978)	921	7.60%	18,104	7,373	25,477
400137	New Salem Almont School District #49	0.041968%	285,375	373,881	437,609	285,375	160,821	28,399	(28,108)	291	7.60%	27,204	234	27,438
400138	Max Public School	0.035357%	240,422	314,985	368,674	240,422	135,488	23,926	(24,523)	(597)	7.60%	22,918	(132)	22,786
400139	East Central Special Education Unit	0.033320%	226,570	296,843	347,434	226,570	127,682	22,547	(22,021)	526	7.60%	21,598	9,918	31,516
400140	North Sargent School District #3	0.041357%	281,221	368,437	431,238	281,221	158,479	27,986	(26,232)	1,754	7.60%	26,808	3,429	30,237
400141	Wahpeton Public School District 37	0.153205%	1,041,768	1,364,873	1,597,499	1,041,768	587,079	103,673	(105,652)	(1,979)	7.60%	99,307	3,379	102,686
400142	Medina Public School District #3	0.021156%	143,857	188,475	220,598	143,857	81,069	14,316	(13,419)	897	7.60%	13,713	(1,208)	12,505
400143	Pingree-Buchanan School District	0.026384%	179,407	235,051	275,111	179,407	101,103	17,854	(16,735)	1,119	7.60%	17,102	(2,604)	14,498
400144	West River Student Services	0.006990%	47,531	62,270	72,886	47,531	26,786	4,730	(5,407)	(677)	7.60%	4,531	116	4,647
400145	Leeds Public School District 6	0.021420%	145,652	190,824	223,351	145,652	82,081	14,495	(14,153)	342	7.60%	13,884	(351)	13,533
400147	Sawyer Public School	0.017639%	119,942	157,142	183,925	119,942	67,592	11,936	(17,839)	(5,903)	7.60%	11,434	(8,857)	2,577

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
400148	Wilmac Multidistrict Special Education Unit	0.075410%	512,775	671,814	786,315	512,775	288,970	51,029	(51,087)	(58)	7.60%	48,881	15,787	64,668
400149	Great Northwest Education Cooperative	0.019374%	131,740	172,596	202,017	131,740	74,241	13,110	(12,289)	821	7.60%	12,558	3,190	15,748
400150	Anamoose Public School District #14	0.015217%	103,473	135,564	158,671	103,473	58,311	10,297	(12,512)	(2,215)	7.60%	9,864	19,151	29,015
400151	South Prairie School District #70	0.049416%	336,020	440,239	515,270	336,020	189,361	33,439	(31,345)	2,094	7.60%	32,031	60,639	92,670
500002	Cass County Water Resource District	0.022554%	153,363	200,931	235,175	153,363	86,427	15,262	(14,987)	275	7.60%	14,619	166	14,785
500003	Walsh County Water Resource District	0.003679%	25,017	32,779	38,362	25,017	14,098	2,490	(3,289)	(799)	7.60%	2,385	(394)	1,991
500005	Ramsey County Soil Conservation District	0.003681%	25,030	32,797	38,383	25,030	14,106	2,491	(2,279)	212	7.60%	2,386	78	2,464
500006	James River Soil Conservation District	0.004760%	32,367	42,408	49,633	32,367	18,240	3,221	(3,020)	202	7.60%	3,085	1,057	4,142
500007	Burleigh County Soil Conservation District	0.019064%	129,632	169,835	198,784	129,632	73,053	12,900	(12,092)	808	7.60%	12,357	3,377	15,734
500008	Trail County Water Resource District	0.011423%	77,674	101,766	119,110	77,674	43,773	7,730	(7,246)	484	7.60%	7,404	(266)	7,138
500009	Grafton Park District	0.012062%	82,020	107,458	125,773	82,020	46,221	8,162	(10,124)	(1,962)	7.60%	7,819	(2,239)	5,580
500010	Cass County Soil Conservation District	0.014634%	99,509	130,372	152,592	99,509	56,077	9,903	(9,533)	370	7.60%	9,486	(1,381)	8,105
500013	Lake Metigoshe Recreation Service District	0.011337%	77,090	100,997	118,213	77,090	43,443	7,672	(7,191)	481	7.60%	7,349	1,830	9,179
500016	Greater Ramsey Water District	0.030912%	210,196	275,392	322,326	210,196	118,454	20,918	(19,608)	1,310	7.60%	20,037	(453)	19,584
500017	Carnegie Regional Library	0.007017%	47,714	62,516	73,168	47,714	26,889	4,748	(4,451)	297	7.60%	4,548	342	4,890
500018	Griggs County Public Library	0.003479%	23,657	30,996	36,276	23,657	13,331	2,354	(2,207)	147	7.60%	2,255	(2)	2,253
500019	R & T Water Supply Commerce Authority	0.046684%	317,443	415,895	486,783	317,443	178,892	31,591	(31,288)	303	7.60%	30,260	1,947	32,207
500022	Consolidated Waste Ltd	0.014094%	95,837	125,564	146,961	95,837	54,008	9,537	(9,214)	324	7.60%	9,136	2,992	12,128



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
500023	Walsh County Housing Authority	0.003299%	22,433	29,388	34,399	22,433	12,642	2,232	(2,092)	140	7.60%	2,138	(133)	2,005
500024	Williams County Soil Conservation District	0.003073%	20,896	27,380	32,043	20,896	11,776	2,079	(5,356)	(3,277)	7.60%	1,992	(1,130)	862
500025	Bowman City Park Board	0.008805%	59,872	78,439	91,811	59,872	33,741	5,958	(5,585)	373	7.60%	5,707	5,181	10,888
500028	Williston Housing Authority	0.041377%	281,357	368,619	431,446	281,357	158,556	28,000	(26,245)	1,755	7.60%	26,820	(141)	26,679
500030	Minot Rural Fire Department	0.008071%	54,881	71,904	84,158	54,881	30,928	5,462	(5,120)	342	7.60%	5,232	(8)	5,224
500031	Central Plains Water District	0.020257%	137,744	180,465	211,224	137,744	77,625	13,708	(15,491)	(1,783)	7.60%	13,131	(4,415)	8,716
500033	Ransom County Soil Cons Dist	0.009457%	64,306	84,254	98,610	64,306	36,239	6,399	(5,999)	400	7.60%	6,130	(357)	5,773
500038	Jamestown Regional Airport	0.015234%	103,589	135,713	158,848	103,589	58,376	10,309	(10,564)	(255)	7.60%	9,875	(6,350)	3,525
500039	Pierce County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	7.60%	-	-	-
500040	Fargo Park District	0.222350%	1,511,942	1,980,866	2,318,487	1,511,942	852,042	150,463	(141,237)	9,226	7.60%	144,127	27,784	171,911
500041	Bismarck Rural Fire Protection	0.039827%	270,817	354,808	415,284	270,817	152,617	26,951	(25,262)	1,689	7.60%	25,816	973	26,789
500045	Dunseith Community Nursing Home	0.096844%	658,523	862,761	1,009,812	658,523	371,105	65,534	(69,078)	(3,544)	7.60%	62,774	(7,013)	55,761
500047	Mercer County Soil Conservation District	0.011324%	77,001	100,880	118,078	77,001	43,393	7,663	(7,182)	481	7.60%	7,340	3,249	10,589
500049	West Fargo Park District	0.096366%	655,272	858,506	1,004,827	655,272	369,273	65,210	(60,499)	4,711	7.60%	62,464	2,226	64,690
500053	Stutsman County Housing Authority	0.009014%	61,294	80,302	93,991	61,294	34,542	6,100	(7,801)	(1,701)	7.60%	5,843	635	6,478
500054	Grand Forks County Water Resource District	0.006246%	42,472	55,644	65,128	42,472	23,935	4,227	(3,962)	265	7.60%	4,049	(161)	3,888
500055	Southeast Region Career & Technology Center	0.010158%	69,073	90,495	105,919	69,073	38,925	6,874	(6,443)	431	7.60%	6,584	(85)	6,499
500056	Cavalier County Job Development Authority	0.004849%	32,972	43,200	50,561	32,972	18,581	3,281	(3,076)	205	7.60%	3,143	104	3,247

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Emp- loyer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
500057	Barnes County Soil Conservation District	0.011710%	79,626	104,321	122,102	79,626	44,873	7,924	(7,428)	496	7.60%	7,590	437	8,027
500059	Traill Rural Water District	0.004235%	28,797	37,730	44,159	28,797	16,228	2,866	(5,192)	(2,326)	7.60%	2,745	(6,544)	(3,799)
500060	Devils Lake Basin Joint Water Resource Board	0.005137%	34,931	45,764	53,565	34,931	19,685	3,476	(3,258)	218	7.60%	3,330	(184)	3,146
500061	Ward County Water Resource District	0.003756%	25,540	33,461	39,165	25,540	14,393	2,542	(2,382)	160	7.60%	2,435	(268)	2,167
500063	Southwest Water Authority	0.242674%	1,650,142	2,161,934	2,530,410	1,650,142	929,923	164,216	(175,694)	(11,478)	7.60%	157,301	23,074	180,375
500068	Burleigh County Council On Aging	0.056381%	383,381	502,288	587,896	383,381	216,051	38,153	(37,666)	487	7.60%	36,546	619	37,165
500072	Watford City Park District	0.014103%	95,898	125,639	147,055	95,898	54,042	9,543	(9,871)	(328)	7.60%	9,142	1,104	10,246
500080	Western & Central Stark Soil Conservation District	0.010330%	70,242	92,030	107,713	70,242	39,584	6,990	(6,553)	437	7.60%	6,696	(167)	6,529
500081	Ramsey County Housing Authority	0.021612%	146,958	192,540	225,353	146,958	82,817	14,625	(13,709)	916	7.60%	14,009	1,782	15,791
500082	Grand Forks Public Library	0.058679%	399,007	522,755	611,858	399,007	224,857	39,708	(37,465)	2,243	7.60%	38,036	8,562	46,598
500084	Rolette County Soil Conservation District	0.003233%	21,984	28,800	33,711	21,984	12,389	2,188	(2,221)	(33)	7.60%	2,096	(574)	1,522
500085	Jamestown Parks And Recreation District	0.013450%	91,458	119,821	140,246	91,458	51,540	9,102	(8,400)	702	7.60%	8,718	3,226	11,944
500091	Ramsey County Water Resource District	0.001890%	12,852	16,836	19,707	12,852	7,242	1,279	(1,199)	80	7.60%	1,225	71	1,296
500107	Grand Forks-E Grand Forks Metropolitan Planning	0.025976%	176,632	231,415	270,857	176,632	99,540	17,578	(18,320)	(742)	7.60%	16,838	(4,350)	12,488
500108	North Dakota Firefighters Association	0.019609%	133,338	174,689	204,467	133,338	75,141	13,269	(12,438)	831	7.60%	12,711	130	12,841
500109	James River Valley Library System	0.027713%	188,444	246,891	288,969	188,444	106,196	18,753	(20,246)	(1,493)	7.60%	17,964	3,624	21,588
500110	Grand Forks Park District	0.163035%	1,108,610	1,452,445	1,699,998	1,108,610	624,748	110,325	(109,681)	644	7.60%	105,679	30,742	136,421
500111	Mcintosh County Housing Authority	0.003937%	26,771	35,070	41,052	26,771	15,087	2,664	(2,497)	167	7.60%	2,552	(340)	2,212
500113	Lonetree Special Education Unit	0.007390%	50,251	65,836	77,057	50,251	28,318	5,001	(4,688)	313	7.60%	4,790	567	5,357

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contrib	Contribs In Relation to the Statutory Required Contrib	Contrib Deficiency/ (Excess)	Contrib as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Diff Between Employer Contrib and Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
500114	Roughrider Education Services Program (RESP)	0.004493%	30,552	40,030	46,849	30,552	17,217	3,040	(2,850)	190	7.60%	2,912	2,795	5,707
500116	Western Area Water Supply Authority	0.090968%	618,567	810,415	948,541	618,567	348,588	61,557	(56,913)	4,644	7.60%	58,965	47,812	106,777
500117	Red River Joint Water Resource District	0.000000%	-	-	-	-	-	-	(4,747)	(4,747)	7.60%	-	(10,927)	(10,927)
500120	Tri-Cities Joint Job Development Authority	0.009618%	65,401	85,689	100,289	65,401	36,856	6,508	(6,724)	(216)	7.60%	6,234	3,688	9,922
500121	Devils Lake Park Board	0.013722%	93,307	122,242	143,082	93,307	52,583	9,286	(8,704)	582	7.60%	8,895	16,838	25,733
	<b>Total Allocation:</b>	<b>99.999999%</b>	<b>\$679,982,929</b>	<b>\$890,878,679</b>	<b>\$1,042,719,782</b>	<b>\$679,982,929</b>	<b>\$383,198,601</b>	<b>\$67,669,360</b>	<b>\$(67,569,914)</b>	<b>\$99,446</b>	<b>7.60%</b>	<b>\$64,819,777</b>	<b>\$(16,633)</b>	<b>\$64,803,144</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

**APPENDIX B**  
**Schedule of Pension Amounts by Employer as of June 30, 2015**  
**Judges System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions			Pension Expense			
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contribution	Contribs In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Employee Payroll	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 Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
018000	ND Supreme Court	100.000000%	\$(4,755,969)	\$6,746,660	\$(997,827)	\$(4,755,969)	\$(7,999,811)	\$1,225,358	\$(1,223,372)	\$1,986	18.16%	\$(321,437)	\$(507)	\$(321,944)
	<b>Total Allocation</b>	<b>100.000000%</b>	<b>\$(4,755,969)</b>	<b>\$6,746,660</b>	<b>\$(997,827)</b>	<b>\$(4,755,969)</b>	<b>\$(7,999,811)</b>	<b>\$1,225,358</b>	<b>\$(1,223,372)</b>	<b>\$1,986</b>	<b>18.16%</b>	<b>\$(321,437)</b>	<b>\$(507)</b>	<b>\$(321,944)</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

**APPENDIX B**  
**Schedule of Pension Amounts by Employer as of June 30, 2015**  
**National Guard System**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions			Pension Expense			
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contribution	Contribs In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Employee Payroll	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 Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
054000	National Guard	100.000000%	\$(449,713)	\$629,811	\$(165,258)	\$(449,713)	\$(678,349)	\$55,457	\$(55,173)	\$284	8.81%	\$(187,788)	\$(133)	\$(187,921)
	<b>Total Allocation</b>	<b>100.000000%</b>	<b>\$(449,713)</b>	<b>\$629,811</b>	<b>\$(165,258)</b>	<b>\$(449,713)</b>	<b>\$(678,349)</b>	<b>\$55,457</b>	<b>\$(55,173)</b>	<b>\$284</b>	<b>8.81%</b>	<b>\$(187,788)</b>	<b>\$(133)</b>	<b>\$(187,921)</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

**APPENDIX B**  
**Schedule of Pension Amounts by Employer as of June 30, 2015**  
**Law Enforcement System with Prior Main Service**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions				Pension Expense		
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Employee Payroll	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 Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
012500	Attorney General's Office	18.050544%	\$1,096,664	\$2,517,267	\$1,834,583	\$1,096,664	\$498,193	\$285,727	\$(272,831)	\$12,896	10.31%	\$184,538	\$(29,112)	\$155,426
200010	City Of Cavalier	0.702325%	42,670	102,937	71,381	42,670	19,384	11,117	(15,062)	(3,945)	9.81%	7,180	(4,631)	2,549
200016	City Of Ellendale	0.339617%	20,633	49,779	34,517	20,633	9,373	5,376	(6,512)	(1,136)	9.81%	3,472	(2,743)	729
200028	City Of Thompson	0.000000%	-	-	-	-	-	-	(3,746)	(3,746)	9.81%	-	(4,150)	(4,150)
200029	City Of Williston	15.111462%	918,100	2,214,803	1,535,867	918,100	417,074	239,203	(250,603)	(11,400)	9.81%	154,491	(1,784)	152,707
200030	City Of Bowman	1.231538%	74,822	180,503	125,168	74,822	33,990	19,494	(17,707)	1,787	9.81%	12,591	1,110	13,701
200070	City Of Powers Lake	0.776397%	47,170	113,792	78,910	47,170	21,428	12,290	(11,163)	1,127	9.81%	7,937	3,526	11,463
200103	City Of Burlington	0.477676%	29,021	70,014	48,549	29,021	13,184	7,561	(8,724)	(1,163)	9.81%	4,883	(2,168)	2,715
300001	Adams County	0.681877%	41,428	99,941	69,303	41,428	18,820	10,794	(15,810)	(5,016)	9.81%	6,971	(1,431)	5,540
300003	Benson County	1.091045%	66,287	159,912	110,889	66,287	30,113	17,270	(1,330)	15,940	9.81%	11,154	10,157	21,311
300006	Bowman County	1.341359%	81,495	196,596	136,330	81,495	37,021	21,233	(19,286)	1,947	9.81%	13,713	1,645	15,358
300013	Dunn County	6.063586%	368,394	888,701	616,278	368,394	167,354	95,982	(89,910)	6,072	9.81%	61,990	20,599	82,589
300020	Griggs County	0.731467%	44,440	107,208	74,343	44,440	20,188	11,579	(13,795)	(2,216)	9.81%	7,478	(6,044)	1,434
300027	Mckenzie County	6.392353%	388,369	936,891	649,692	388,369	176,428	101,186	(124,379)	(23,193)	9.81%	65,352	42,087	107,439
300028	McLean County	4.240796%	257,650	621,552	431,017	257,650	117,045	67,129	(75,503)	(8,374)	9.81%	43,355	(1,123)	42,232
300044	Slope County	0.689806%	41,909	101,105	70,109	41,909	19,039	10,919	(9,919)	1,000	9.81%	7,052	3,013	10,065
300045	Stark County	6.897293%	419,046	1,010,892	701,012	419,046	190,364	109,179	(130,443)	(21,264)	9.81%	70,514	(12,082)	58,432
300051	Ward County	14.574460%	885,474	2,136,092	1,481,288	885,474	402,253	230,703	(240,653)	(9,950)	9.81%	149,001	(23,188)	125,813
300053	Williams County	20.606400%	1,251,946	3,020,167	2,094,349	1,251,946	568,734	326,184	(315,677)	10,507	9.81%	210,668	13,040	223,708
<b>Total Allocation:</b>		<b>100.000001%</b>	<b>\$6,075,518</b>	<b>\$14,528,152</b>	<b>\$10,163,585</b>	<b>\$6,075,518</b>	<b>\$2,759,985</b>	<b>\$1,582,926</b>	<b>\$(1,623,053)</b>	<b>\$(40,127)</b>		<b>\$1,022,340</b>	<b>\$6,721</b>	<b>\$1,029,061</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

**APPENDIX B**  
**Schedule of Pension Amounts by Employer as of June 30, 2015**  
**Law Enforcement System without Prior Main Service**

Employer ID	Employer	Employer's Proportionate Share Allocation	Net Pension Liability	Covered Employee Payroll	Discount Rate Sensitivity			Schedule of Contributions			Pension Expense			
					1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	Statutory Required Contribution	Contributions In Relation to the Statutory Required Contribution	Contribution Deficiency/ (Excess)	Contributions as a Percentage of Covered Employee Payroll	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
200097	City Of Devils Lake	16.710450%	\$(19,557)	\$631,083	\$48,431	\$(19,557)	\$(68,998)	\$51,705	\$(56,615)	\$ (4,910)	8.19%	\$41,935	\$(998)	\$40,937
200118	City of Berthold	1.374154%	(1,608)	51,896	3,983	(1,608)	(5,674)	4,252	(4,115)	137	8.19%	3,448	(306)	3,142
300002	Barnes County	18.084260%	(21,165)	682,966	52,413	(21,165)	(74,671)	55,956	(54,534)	1,422	8.19%	45,383	445	45,828
300030	Morton County	46.434907%	(54,345)	1,753,650	134,580	(54,345)	(191,733)	143,678	(146,640)	(2,962)	8.19%	116,529	1,588	118,117
300040	Rolette County	17.396229%	(20,360)	656,982	50,419	(20,360)	(71,830)	53,827	(55,411)	(1,584)	8.19%	43,656	480	44,136
<b>Total Allocation:</b>		<b>100.000000%</b>	<b>\$(117,035)</b>	<b>\$3,776,577</b>	<b>\$289,826</b>	<b>\$(117,035)</b>	<b>\$(412,906)</b>	<b>\$309,418</b>	<b>\$(317,315)</b>	<b>\$(7,897)</b>		<b>\$250,951</b>	<b>\$1,209</b>	<b>\$252,160</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

APPENDIX C

Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015

Main System

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
10100	Governor's Office	\$21,069	\$83,914	\$-	\$52,041	\$157,024	\$-	\$(99,245)	\$(64,704)	\$(2,358)	\$(166,307)	\$(9,687)	\$(9,687)	\$(9,687)	\$21,992	\$(2,225)	\$-
10800	Secretary Of State	25,408	101,198	-	5,508	132,114	-	(119,686)	(78,030)	(199,175)	(396,891)	(62,602)	(62,602)	(62,602)	(24,399)	(52,550)	-
11000	Office Of Management & Budget	54,268	216,144	-	-	270,412	-	(255,631)	(166,661)	(87,831)	(510,123)	(68,284)	(68,284)	(68,284)	13,313	(48,176)	-
11200	Information Technology Dept	466,052	1,856,224	-	-	2,322,276	-	(2,195,343)	(1,431,271)	(573,241)	(4,199,855)	(550,065)	(550,065)	(550,065)	150,684	(378,165)	-
11700	State Auditor's Office	70,407	280,424	-	4,418	355,249	-	(331,655)	(216,225)	(172,211)	(720,091)	(99,404)	(99,404)	(99,404)	6,460	(73,073)	-
11800	Central Services	25,511	101,609	-	18,162	145,282	-	(120,172)	(78,347)	(1,106)	(199,625)	(20,384)	(20,384)	(20,384)	17,974	(11,168)	-
12000	State Treasurer's Office	6,979	27,797	-	3,585	38,361	-	(32,875)	(21,433)	(4,161)	(58,469)	(6,628)	(6,628)	(6,628)	3,865	(4,073)	-
12500	Attorney General's Office	213,280	849,468	-	-	1,062,748	-	(1,004,659)	(654,996)	(54,504)	(1,714,159)	(209,995)	(209,995)	(209,995)	110,690	(132,240)	-
12700	Tax Department	139,792	556,774	-	11,676	708,242	-	(658,493)	(429,309)	(243,650)	(1,331,452)	(177,047)	(177,047)	(177,047)	33,142	(125,166)	-
13000	Facility Management	45,943	182,984	-	-	228,927	-	(216,414)	(141,093)	(48,371)	(405,878)	(52,591)	(52,591)	(52,591)	16,488	(35,674)	-
14000	Office Of Administrative Hearings	5,601	22,306	-	3,159	31,066	-	(26,381)	(17,200)	(701)	(44,282)	(4,734)	(4,734)	(4,734)	3,687	(2,706)	-
16000	Legislative Council	41,326	164,598	-	134,456	340,380	-	(194,669)	(126,916)	(5,948)	(327,533)	(12,764)	(12,764)	(12,764)	49,374	1,745	-
18000	ND Supreme Court	379,035	1,509,648	-	3,728	1,892,411	-	(1,785,450)	(1,164,038)	(419,119)	(3,368,607)	(437,157)	(437,157)	(437,157)	132,755	(297,462)	-
18800	Commission On Legal Counsel For Indigents	40,156	159,936	-	21,149	221,241	-	(189,156)	(123,322)	-	(312,478)	(33,230)	(33,230)	(33,230)	27,148	(18,664)	-
19000	Retirement & Investment Office	28,712	114,357	-	145,648	288,717	-	(135,249)	(88,177)	(3,513)	(226,939)	1,746	1,746	1,746	44,917	11,613	-
19200	ND Public Employees Retirement System	35,179	140,115	-	4,148	179,442	-	(165,713)	(108,038)	(152,445)	(426,196)	(62,611)	(62,611)	(62,611)	(9,716)	(49,187)	-
20100	Public Instruction	106,961	426,012	-	93,036	626,009	-	(503,841)	(328,483)	(9,781)	(842,105)	(83,107)	(83,107)	(83,107)	77,718	(44,534)	-



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
20200	Education Standards & Practice	8,622	34,341	-	-	42,963	-	(40,615)	(26,479)	(4,941)	(72,035)	(9,039)	(9,039)	(9,039)	3,925	(5,888)	-
21500	ND University System Office	12,708	50,616	-	2,159	65,483	-	(59,863)	(39,028)	(23,085)	(121,976)	(16,062)	(16,062)	(16,062)	3,047	(11,344)	-
22300	ND Youth Correctional Center	67,068	267,125	-	13,325	347,518	-	(315,927)	(205,971)	(1,986)	(523,884)	(60,317)	(60,317)	(60,317)	40,527	(35,951)	-
22400	Juvenile Services - DOCR	30,407	121,109	-	3,941	155,457	-	(143,235)	(93,383)	(36,508)	(273,126)	(34,918)	(34,918)	(34,918)	10,803	(23,699)	-
22600	Land Department	34,680	138,127	-	1,389	174,196	-	(163,361)	(106,505)	(2,698)	(272,564)	(32,629)	(32,629)	(32,629)	19,515	(19,990)	-
22700	Bismarck State College	87,459	348,338	-	102,526	538,323	-	(411,977)	(268,592)	(12,062)	(692,631)	(63,459)	(63,459)	(63,459)	68,043	(32,022)	-
22800	Lake Region State College	41,204	164,109	-	1,557	206,870	-	(194,091)	(126,539)	(21,197)	(341,827)	(42,399)	(42,399)	(42,399)	19,555	(27,308)	-
22900	Williston State College	24,835	98,916	-	5,398	129,149	-	(116,987)	(76,271)	(2,624)	(195,882)	(22,621)	(22,621)	(22,621)	14,721	(13,567)	-
23000	University Of North Dakota	889,250	3,541,767	-	-	4,431,017	-	(4,188,823)	(2,730,936)	(830,163)	(7,749,922)	(996,620)	(996,620)	(996,620)	340,444	(669,633)	-
23500	North Dakota State University	697,956	2,779,868	-	-	3,477,824	-	(3,287,730)	(2,143,461)	(305,457)	(5,736,648)	(712,725)	(712,725)	(712,725)	336,712	(457,574)	-
23800	ND St College Of Science	122,792	489,064	-	-	611,856	-	(578,413)	(377,101)	(200,545)	(1,156,059)	(154,869)	(154,869)	(154,869)	29,759	(109,384)	-
23900	Dickinson State University	55,673	221,740	-	75,138	352,551	-	(262,251)	(170,976)	(4,574)	(437,801)	(37,790)	(37,790)	(37,790)	45,920	(17,820)	-
24000	Mayville State University	58,198	231,793	-	181,818	471,809	-	(274,140)	(178,728)	(7,505)	(460,373)	(19,312)	(19,312)	(19,312)	68,193	1,147	-
24100	Minot State University	120,587	480,284	-	-	600,871	-	(568,028)	(370,330)	(90,351)	(1,028,709)	(130,684)	(130,684)	(130,684)	50,630	(86,423)	-
24200	Valley City State University	39,833	158,649	-	62,336	260,818	-	(187,633)	(122,329)	(3,005)	(312,967)	(25,262)	(25,262)	(25,262)	34,630	(11,007)	-
25000	ND State Library	26,797	106,730	-	-	133,527	-	(126,229)	(82,296)	(13,625)	(222,150)	(27,744)	(27,744)	(27,744)	12,548	(17,948)	-
25200	SCHOOL FOR THE DEAF	22,315	88,879	-	5,434	116,628	-	(105,117)	(68,532)	(109,821)	(283,470)	(41,789)	(41,789)	(41,789)	(8,235)	(33,219)	-
25300	School For The Blind	12,413	49,441	-	5,077	66,931	-	(58,473)	(38,122)	(101,764)	(198,359)	(31,000)	(31,000)	(31,000)	(12,336)	(26,074)	-
26100	ND Board Of Nursing	7,286	29,021	-	21,574	57,881	-	(34,323)	(22,377)	(1,303)	(58,003)	(2,730)	(2,730)	(2,730)	8,225	(163)	-
27000	Career & Technical Education	20,700	82,447	-	30,815	133,962	-	(97,509)	(63,572)	(307,491)	(468,572)	(74,876)	(74,876)	(74,876)	(43,751)	(66,105)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
30100	ND Department Of Health	389,775	1,552,423	-	-	1,942,198	-	(1,836,040)	(1,197,021)	(38,701)	(3,071,762)	(371,542)	(371,542)	(371,542)	214,519	(229,519)	-
30500	TobaccoPrevention/Control Committee	12,383	49,320	-	189,236	250,939	-	(58,330)	(38,029)	(5,636)	(101,995)	25,310	25,310	25,310	43,929	29,060	-
31000	Life Skills and Transition Center	283,051	1,127,358	-	11,875	1,422,284	-	(1,333,318)	(869,267)	(6,422)	(2,209,007)	(263,072)	(263,072)	(263,072)	162,521	(160,052)	-
31200	North Dakota State Hospital	389,623	1,551,819	-	45,753	1,987,195	-	(1,835,326)	(1,196,555)	(340,772)	(3,372,653)	(422,868)	(422,868)	(422,868)	162,964	(279,630)	-
31300	ND Veterans Home	95,973	382,246	-	14,763	492,982	-	(452,080)	(294,737)	-	(746,817)	(86,605)	(86,605)	(86,605)	57,698	(51,717)	-
31600	Indian Affairs Commission	6,196	24,678	-	59	30,933	-	(29,187)	(19,029)	(4,445)	(52,661)	(6,663)	(6,663)	(6,663)	2,654	(4,392)	-
32100	Veterans Affairs Department	7,211	28,720	-	5,299	41,230	-	(33,967)	(22,145)	-	(56,112)	(5,666)	(5,666)	(5,666)	5,176	(3,062)	-
32500	Department Of Human Services	1,401,633	5,582,523	-	8,461	6,992,617	-	(6,602,411)	(4,304,494)	(879,897)	(11,786,802)	(1,483,104)	(1,483,104)	(1,483,104)	624,372	(969,209)	-
36000	Protection & Advocacy Project	35,912	143,034	-	-	178,946	-	(169,166)	(110,289)	(28,047)	(307,502)	(39,148)	(39,148)	(39,148)	14,849	(25,973)	-
38000	Job Service North Dakota	216,794	863,462	-	-	1,080,256	-	(1,021,210)	(665,786)	(402,079)	(2,089,075)	(283,069)	(283,069)	(283,069)	42,900	(202,518)	-
40100	Insurance Department	45,962	183,062	-	29,022	258,046	-	(216,506)	(141,153)	(2,000)	(359,659)	(37,470)	(37,470)	(37,470)	31,639	(20,852)	-
40500	Industrial Commission	129,753	516,788	-	131,389	777,930	-	(611,201)	(398,477)	(15,925)	(1,025,603)	(97,911)	(97,911)	(97,911)	97,184	(51,191)	-
40600	ND Department Of Labor	10,628	42,330	-	7,014	59,972	-	(50,063)	(32,639)	0	(82,702)	(8,511)	(8,511)	(8,511)	7,469	(4,663)	-
40800	Public Service Commission	60,691	241,724	-	-	302,415	-	(285,885)	(186,385)	(37,063)	(509,333)	(64,084)	(64,084)	(64,084)	27,170	(41,859)	-
41200	Aeronautics Commission	7,106	28,301	-	66,854	102,261	-	(33,472)	(21,822)	(1,048)	(56,342)	6,582	6,582	6,582	17,266	8,904	-
41300	Department Of Financial Institutions	44,374	176,736	-	38,285	259,395	-	(209,024)	(136,275)	(1,895)	(347,194)	(34,105)	(34,105)	(34,105)	32,615	(18,103)	-
41400	ND Securities Department	11,614	46,259	-	29,225	87,098	-	(54,710)	(35,668)	(4,044)	(94,422)	(5,783)	(5,783)	(5,783)	11,680	(1,669)	-
42600	State Board Of Law Examiners	7,496	29,854	-	2,169	39,519	-	(35,308)	(23,019)	(14,940)	(73,267)	(9,559)	(9,559)	(9,559)	1,711	(6,841)	-
42700	ND State Board Of Cosmetology	1,301	5,180	-	-	6,481	-	(6,127)	(3,994)	(496)	(10,617)	(1,314)	(1,314)	(1,314)	642	(839)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
42800	ND State Plumbing Board	6,638	26,438	-	-	33,076	-	(31,268)	(20,386)	(5,206)	(56,860)	(7,241)	(7,241)	(7,241)	2,740	(4,808)	-
47100	Bank Of North Dakota	196,376	782,142	-	70,982	1,049,500	-	(925,034)	(603,083)	(11,192)	(1,539,309)	(171,267)	(171,267)	(171,267)	124,002	(100,051)	-
47200	Public Finance Authority	3,529	14,056	-	1,452	19,037	-	(16,623)	(10,838)	(630)	(28,091)	(3,130)	(3,130)	(3,130)	2,177	(1,848)	-
47300	Housing Finance Agency	48,025	191,278	-	-	239,303	-	(226,223)	(147,488)	(59,849)	(433,560)	(56,840)	(56,840)	(56,840)	15,370	(39,120)	-
47500	Mill & Elevator Association	171,218	681,940	-	313,016	1,166,174	-	(806,526)	(525,821)	(22,635)	(1,354,982)	(101,485)	(101,485)	(101,485)	155,957	(40,400)	-
48500	Workforce Safety & Insurance	182,261	725,920	-	-	908,181	-	(858,541)	(559,733)	(92,730)	(1,511,004)	(188,721)	(188,721)	(188,721)	85,323	(122,009)	-
50200	Field Services Division	131,095	522,133	-	-	653,228	-	(617,523)	(402,599)	(129,521)	(1,149,643)	(148,356)	(148,356)	(148,356)	48,756	(100,153)	-
50400	Highway Patrol	40,809	162,538	-	-	203,347	-	(192,232)	(125,327)	(136,707)	(454,266)	(65,537)	(65,537)	(65,537)	(4,177)	(50,139)	-
51700	Department Of Corrections Transitional Services	38,696	154,120	-	8,597	201,413	-	(182,276)	(118,837)	(121,371)	(422,484)	(58,760)	(58,760)	(58,760)	(578)	(44,181)	-
51800	James River Correctional Ctr	133,653	532,324	-	21,385	687,362	-	(629,575)	(410,457)	(298,855)	(1,338,887)	(180,453)	(180,453)	(180,453)	20,506	(130,587)	-
51900	State Penitentiary	194,851	776,065	-	41,282	1,012,198	-	(917,847)	(598,397)	(197,300)	(1,713,544)	(213,179)	(213,179)	(213,179)	79,795	(141,435)	-
52000	Rough Rider Industries	30,053	119,696	-	-	149,749	-	(141,564)	(92,294)	(78,757)	(312,615)	(43,863)	(43,863)	(43,863)	1,324	(32,604)	-
53000	Department Of Corrections And Rehabilitation	138,860	553,061	-	99,213	791,134	-	(654,101)	(426,446)	(2,868)	(1,083,415)	(110,249)	(110,249)	(110,249)	98,539	(60,085)	-
54000	Adjutant General ND National Guard	205,275	817,586	-	172,643	1,195,504	-	(966,953)	(630,413)	(28,705)	(1,626,071)	(162,677)	(162,677)	(162,677)	145,973	(88,624)	-
60100	Department Of Commerce	72,352	288,170	-	-	360,522	-	(340,817)	(222,198)	(41,554)	(604,569)	(75,869)	(75,869)	(75,869)	32,919	(49,361)	-
60200	Dept Of Agriculture	78,632	313,179	-	1,309	393,120	-	(370,395)	(241,482)	(38,832)	(650,709)	(80,919)	(80,919)	(80,919)	37,310	(52,135)	-
60700	Milk Marketing Board	4,170	16,607	-	-	20,777	-	(19,641)	(12,805)	(3,629)	(36,075)	(4,620)	(4,620)	(4,620)	1,649	(3,089)	-
60800	ND Oilseed Council	55	221	-	1,727	2,003	-	(261)	(170)	(10)	(441)	293	293	293	377	305	-
61100	ND Soybean Council	8,223	32,752	-	1,064	42,039	-	(38,736)	(25,254)	(1,472)	(65,462)	(7,757)	(7,757)	(7,757)	4,608	(4,768)	-
61400	ND Corn Utilization Council	2,454	9,775	-	13,313	25,542	-	(11,561)	(7,537)	(128,536)	(147,634)	(25,429)	(25,429)	(25,429)	(21,738)	(24,016)	-

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
61600	State Seed Department	24,293	96,757	-	34,222	155,272	-	(114,434)	(74,606)	(2,889)	(191,929)	(16,380)	(16,380)	(16,380)	20,147	(7,673)	-
62400	Beef Commission	2,657	10,582	-	-	13,239	-	(12,515)	(8,159)	(1,133)	(21,807)	(2,707)	(2,707)	(2,707)	1,288	(1,736)	-
62500	ND Wheat Commission	8,651	34,454	-	137	43,242	-	(40,749)	(26,566)	(25,784)	(93,099)	(13,222)	(13,222)	(13,222)	(216)	(9,972)	-
62600	ND Barley Council	2,657	10,583	-	-	13,240	-	(12,517)	(8,161)	(1,595)	(22,273)	(2,800)	(2,800)	(2,800)	1,195	(1,826)	-
66500	State Fair Association	20,431	81,373	-	4,533	106,337	-	(96,240)	(62,744)	(40,400)	(199,384)	(26,270)	(26,270)	(26,270)	4,450	(18,670)	-
67000	Racing Commission	2,729	10,869	-	1,548	15,146	-	(12,855)	(8,381)	(488)	(21,724)	(2,334)	(2,334)	(2,334)	1,769	(1,347)	-
70100	Historical Society	74,789	297,877	-	-	372,666	-	(352,297)	(229,683)	(131,445)	(713,425)	(96,195)	(96,195)	(96,195)	16,258	(68,442)	-
70900	ND Council On The Arts	6,271	24,976	-	-	31,247	-	(29,539)	(19,258)	(10,161)	(58,958)	(7,893)	(7,893)	(7,893)	1,535	(5,572)	-
72000	Game & Fish Department	205,245	817,465	-	-	1,022,710	-	(966,810)	(630,319)	(266,188)	(1,863,317)	(245,002)	(245,002)	(245,002)	63,601	(169,265)	-
75000	Parks & Recreation Department	64,536	257,038	-	43,165	364,739	-	(303,997)	(198,193)	(3,432)	(505,622)	(52,251)	(52,251)	(52,251)	44,784	(28,927)	-
77000	Water Commission	124,874	497,359	-	-	622,233	-	(588,223)	(383,496)	(12,907)	(984,626)	(119,134)	(119,134)	(119,134)	68,626	(72,438)	-
80100	Department Of Transportation	1,330,831	5,300,528	-	-	6,631,359	-	(6,268,897)	(4,087,057)	(1,464,881)	(11,820,835)	(1,536,192)	(1,536,192)	(1,536,192)	464,827	(1,046,206)	-
90000	ND State Board Of Accountancy	645	2,570	-	20,116	23,331	-	(3,040)	(1,982)	-	(5,022)	3,437	3,437	3,437	4,407	3,592	-
90100	Board Of Medical Examiners	3,693	14,710	-	-	18,403	-	(17,397)	(11,342)	(1,195)	(29,934)	(3,687)	(3,687)	(3,687)	1,866	(2,341)	-
90200	Board Of Pharmacy	4,651	18,525	-	2,447	25,623	-	(21,910)	(14,284)	(833)	(37,027)	(4,017)	(4,017)	(4,017)	2,977	(2,331)	-
90600	Real Estate Commission	2,725	10,855	-	27,597	41,177	-	(12,838)	(8,370)	(488)	(21,696)	2,900	2,900	2,900	6,997	3,784	-
90900	Electrical Board	30,367	120,946	-	124,664	275,977	-	(143,042)	(93,258)	(5,778)	(242,078)	(4,468)	(4,468)	(4,468)	41,191	6,088	-
99501	ND System Information Technology Services	35,538	141,542	-	62,967	240,047	-	(167,401)	(109,138)	(8,077)	(284,616)	(22,145)	(22,145)	(22,145)	31,289	(9,458)	-
100002	McIntosh District Health Unit	1,353	5,389	-	3,380	10,122	-	(6,374)	(4,155)	(53)	(10,582)	(595)	(595)	(595)	1,440	(117)	-
100003	Wells County Dist Health Unit	3,674	14,635	-	640	18,949	-	(17,308)	(11,284)	(658)	(29,250)	(3,433)	(3,433)	(3,433)	2,092	(2,095)	-
100004	Central Valley Health Unit	20,478	81,560	-	2,749	104,787	-	(96,460)	(62,888)	(84,603)	(243,951)	(35,548)	(35,548)	(35,548)	(4,759)	(27,750)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
100005	Dickey County Health District	2,878	11,463	-	-	14,341	-	(13,558)	(8,839)	(12,960)	(35,357)	(5,288)	(5,288)	(5,288)	(961)	(4,191)	-
100006	Emmons County Public Health	2,411	9,602	-	-	12,013	-	(11,356)	(7,404)	(2,132)	(20,892)	(2,679)	(2,679)	(2,679)	946	(1,795)	-
100007	Rolette County Public Health	6,835	27,222	-	9,638	43,695	-	(32,196)	(20,990)	(1,653)	(54,839)	(4,776)	(4,776)	(4,776)	5,501	(2,324)	-
100008	Towner County Public Health Unit	1,240	4,941	-	-	6,181	-	(5,843)	(3,809)	(363)	(10,015)	(1,231)	(1,231)	(1,231)	634	(780)	-
100009	Nelson-Griggs District Health Unit	2,822	11,240	-	165	14,227	-	(13,294)	(8,667)	(505)	(22,466)	(2,702)	(2,702)	(2,702)	1,541	(1,674)	-
100010	First District Health Unit	41,887	166,829	-	5,317	214,033	-	(197,308)	(128,636)	(82,163)	(408,107)	(54,523)	(54,523)	(54,523)	8,457	(38,939)	-
100011	Lake Region District Health Unit	17,157	68,334	-	21,389	106,880	-	(80,818)	(52,690)	(2,203)	(135,711)	(12,160)	(12,160)	(12,160)	13,637	(5,999)	-
100012	Garrison Diversion Conservancy District	34,960	139,240	-	-	174,200	-	(164,678)	(107,363)	(100,019)	(372,060)	(52,711)	(52,711)	(52,711)	(146)	(39,585)	-
100013	Upper Missouri Health Unit	18,490	73,644	-	4,634	96,768	-	(87,098)	(56,784)	(88,045)	(231,927)	(34,006)	(34,006)	(34,006)	(6,205)	(26,919)	-
100014	Kidder County District Health Unit	590	2,351	-	-	2,941	-	(2,780)	(1,813)	(130)	(4,723)	(577)	(577)	(577)	311	(361)	-
100015	Southwestern District Health Unit	26,432	105,274	-	29,804	161,510	-	(124,507)	(81,173)	(2,333)	(208,013)	(19,151)	(19,151)	(19,151)	20,591	(9,648)	-
100017	City-County Health District	11,376	45,311	-	-	56,687	-	(53,589)	(34,938)	(5,699)	(94,226)	(11,762)	(11,762)	(11,762)	5,343	(7,604)	-
100018	Sargent County District Health Unit	1,832	7,297	-	20,744	29,873	-	(8,630)	(5,626)	(327)	(14,583)	2,390	2,390	2,390	5,145	2,971	-
100019	Traill District Health Unit	3,437	13,689	-	-	17,126	-	(16,190)	(10,555)	(2,883)	(29,628)	(3,787)	(3,787)	(3,787)	1,381	(2,528)	-
100021	Cavalier County Health Dist	2,447	9,747	-	-	12,194	-	(11,527)	(7,515)	(3,222)	(22,264)	(2,931)	(2,931)	(2,931)	749	(2,029)	-
100022	Walsh County Health District	6,136	24,440	-	-	30,576	-	(28,905)	(18,845)	(4,436)	(52,186)	(6,617)	(6,617)	(6,617)	2,610	(4,371)	-
100023	Custer Health Unit	27,136	108,077	-	4,449	139,662	-	(127,822)	(83,335)	(48,567)	(259,724)	(34,184)	(34,184)	(34,184)	6,617	(24,110)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
200002	City Of Mcville	2,077	8,271	-	5,889	16,237	-	(9,782)	(6,378)	(371)	(16,531)	(831)	(831)	(831)	2,291	(96)	-
200003	City Of Drayton	4,698	18,711	-	545	23,954	-	(22,129)	(14,427)	(18,383)	(54,939)	(7,966)	(7,966)	(7,966)	(903)	(6,184)	-
200004	City Of Fessenden	831	3,308	-	1,123	5,262	-	(3,912)	(2,551)	(11,949)	(18,412)	(2,948)	(2,948)	(2,948)	(1,699)	(2,600)	-
200005	City Of Westhope	3,138	12,497	-	2,359	17,994	-	(14,780)	(9,636)	(561)	(24,977)	(2,567)	(2,567)	(2,567)	2,150	(1,436)	-
200006	City Of Belfield	8,226	32,763	-	5,777	46,766	-	(38,749)	(25,263)	(49,693)	(113,705)	(16,495)	(16,495)	(16,495)	(4,127)	(13,303)	-
200008	City Of Rolla	5,524	22,000	-	2,109	29,633	-	(26,019)	(16,963)	(5,833)	(48,815)	(5,903)	(5,903)	(5,903)	2,402	(3,870)	-
200009	City of New Town	15,731	62,655	-	200,029	278,415	-	(74,101)	(48,311)	-	(122,412)	25,485	25,485	25,485	49,138	30,448	-
200010	City Of Cavalier	11,233	44,740	-	4,401	60,374	-	(52,913)	(34,497)	(1,183)	(88,593)	(9,838)	(9,838)	(9,838)	7,052	(5,766)	-
200011	City Of Harvey	10,285	40,965	-	-	51,250	-	(48,449)	(31,587)	(16,240)	(96,276)	(12,860)	(12,860)	(12,860)	2,605	(9,054)	-
200012	City Of Napoleon	3,325	13,242	-	1,975	18,542	-	(15,661)	(10,210)	(18,118)	(43,989)	(6,345)	(6,345)	(6,345)	(1,346)	(5,062)	-
200014	City Of Grand Forks	362,446	1,443,574	-	471,023	2,277,043	-	(1,707,305)	(1,113,091)	(28,249)	(2,848,645)	(249,354)	(249,354)	(249,354)	295,615	(119,272)	-
200015	City Of Killdeer	12,563	50,038	-	67,425	130,026	-	(59,179)	(38,582)	(1,375)	(99,136)	1,538	1,538	1,538	20,428	5,842	-
200016	City Of Ellendale	6,377	25,399	-	5,570	37,346	-	(30,039)	(19,584)	(3,800)	(53,423)	(5,597)	(5,597)	(5,597)	3,992	(3,295)	-
200017	City Of Wishek	1,491	5,939	-	46,749	54,179	-	(7,024)	(4,579)	-	(11,603)	7,995	7,995	7,995	10,237	8,353	-
200018	City Of Granville	1,021	4,065	-	935	6,021	-	(4,808)	(3,135)	-	(7,943)	(765)	(765)	(765)	770	(399)	-
200019	City Of Linton	4,677	18,628	-	-	23,305	-	(22,031)	(14,363)	(14,565)	(50,959)	(7,290)	(7,290)	(7,290)	(258)	(5,529)	-
200020	City Of Finley	1,999	7,961	-	18,058	28,018	-	(9,415)	(6,138)	(1,949)	(17,502)	1,370	1,370	1,370	4,375	2,025	-
200021	City Of Wilton	2,886	11,493	-	27,529	41,908	-	(13,593)	(8,862)	(894)	(23,349)	2,656	2,656	2,656	6,995	3,596	-
200022	City Of Ray	5,527	22,013	-	36,111	63,651	-	(26,035)	(16,974)	-	(43,009)	2,093	2,093	2,093	10,403	3,960	-
200025	City Of Medora	6,265	24,953	-	12,864	44,082	-	(29,512)	(19,241)	(1,121)	(49,874)	(3,489)	(3,489)	(3,489)	5,931	(1,259)	-
200026	City of Velva	2,487	9,905	-	1,816	14,208	-	(11,715)	(7,638)	(3,140)	(22,493)	(2,587)	(2,587)	(2,587)	1,152	(1,667)	-
200028	City Of Thompson	2,503	9,970	-	-	12,473	-	(11,791)	(7,687)	(6,489)	(25,967)	(3,639)	(3,639)	(3,639)	125	(2,704)	-
200029	City Of Williston	186,084	741,147	-	1,199,200	2,126,431	-	(876,549)	(571,473)	-	(1,448,022)	67,135	67,135	67,135	346,927	130,131	-
200030	City Of Bowman	12,533	49,919	-	49,496	111,948	-	(59,039)	(38,491)	(2,243)	(99,773)	(2,208)	(2,208)	(2,208)	16,637	2,156	-
200031	City Of Tioga	21,832	86,956	-	144,971	253,759	-	(102,842)	(67,049)	-	(169,891)	8,735	8,735	8,735	41,562	16,117	-
200033	City Of Rhame	717	2,858	-	850	4,425	-	(3,380)	(2,203)	(28,862)	(34,445)	(6,295)	(6,295)	(6,295)	(5,216)	(5,915)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
200035	City Of Fargo	515,233	2,052,106	-	484,348	3,051,687	-	(2,427,012)	(1,582,309)	(39,144)	(4,048,465)	(391,458)	(391,458)	(391,458)	383,239	(205,798)	-
200036	City Of Jamestown	98,815	393,567	-	46,262	538,644	-	(465,469)	(303,467)	(4,175)	(773,111)	(83,770)	(83,770)	(83,770)	64,807	(47,978)	-
200037	City Of Beach	3,812	15,185	-	31,014	50,011	-	(17,959)	(11,708)	(683)	(30,350)	2,533	2,533	2,533	8,265	3,795	-
200038	City Of Glenburn	1,204	4,795	-	-	5,999	-	(5,671)	(3,697)	(1,679)	(11,047)	(1,461)	(1,461)	(1,461)	350	(1,015)	-
200040	City Of Kulm	2,313	9,214	-	247	11,774	-	(10,897)	(7,105)	(13,890)	(31,892)	(4,898)	(4,898)	(4,898)	(1,420)	(4,001)	-
200041	City Of Harwood	1,957	7,794	-	-	9,751	-	(9,218)	(6,010)	(2,127)	(17,355)	(2,253)	(2,253)	(2,253)	689	(1,532)	-
200045	City Of Mapleton	2,738	10,905	-	7,781	21,424	-	(12,897)	(8,408)	(491)	(21,796)	(1,090)	(1,090)	(1,090)	3,026	(127)	-
200046	City Of Wahpeton	50,680	201,850	-	-	252,530	-	(238,727)	(155,640)	(14,216)	(408,583)	(50,153)	(50,153)	(50,153)	26,048	(31,674)	-
200049	City Of Elgin	1,930	7,687	-	22,648	32,265	-	(9,092)	(5,927)	(151)	(15,170)	2,716	2,716	2,716	5,618	3,326	-
200050	City Of Rugby	11,229	44,726	-	2,259	58,214	-	(52,897)	(34,486)	(20,952)	(108,335)	(14,233)	(14,233)	(14,233)	2,651	(10,061)	-
200051	City Of New Salem	2,013	8,017	-	11,960	21,990	-	(9,482)	(6,182)	(360)	(16,024)	451	451	451	3,478	1,134	-
200052	City Of Walhalla	3,478	13,854	-	1,957	19,289	-	(16,385)	(10,682)	(83,596)	(110,663)	(19,639)	(19,639)	(19,639)	(14,409)	(18,039)	-
200053	City Of Gwinner	3,082	12,275	-	4,819	20,176	-	(14,518)	(9,465)	(551)	(24,534)	(2,019)	(2,019)	(2,019)	2,615	(918)	-
200054	City Of Kenmare	5,394	21,484	-	4,849	31,727	-	(25,409)	(16,565)	(62,686)	(104,660)	(16,647)	(16,647)	(16,647)	(8,537)	(14,434)	-
200055	City Of Watford City	48,104	191,591	-	286,802	526,497	-	(226,593)	(147,729)	-	(374,322)	12,697	12,697	12,697	85,025	29,070	-
200057	City Of Cooperstown	2,785	11,091	-	1,380	15,256	-	(13,117)	(8,552)	(12,170)	(33,839)	(4,766)	(4,766)	(4,766)	(579)	(3,702)	-
200058	City Of New England	2,847	11,339	-	1,770	15,956	-	(13,411)	(8,743)	(510)	(22,664)	(2,403)	(2,403)	(2,403)	1,878	(1,376)	-
200059	City Of Carrington	15,583	62,066	-	11,647	89,296	-	(73,405)	(47,857)	(399)	(121,661)	(12,285)	(12,285)	(12,285)	11,146	(6,658)	-
200060	City Of Mott	2,195	8,741	-	808	11,744	-	(10,338)	(6,740)	(312)	(17,390)	(1,949)	(1,949)	(1,949)	1,351	(1,147)	-
200061	City Of Larimore	2,260	9,002	-	15,413	26,675	-	(10,646)	(6,941)	-	(17,587)	986	986	986	4,384	1,750	-
200062	City Of Sherwood	387	1,543	-	710	2,640	-	(1,825)	(1,190)	(8,795)	(11,810)	(1,986)	(1,986)	(1,986)	(1,403)	(1,810)	-
200063	City Of Lamoure	2,966	11,814	-	1,018	15,798	-	(13,972)	(9,109)	(18,474)	(41,555)	(6,274)	(6,274)	(6,274)	(1,814)	(5,118)	-
200064	City Of Michigan	417	1,661	-	1,200	3,278	-	(1,964)	(1,281)	(11,635)	(14,880)	(2,484)	(2,484)	(2,484)	(1,857)	(2,287)	-
200065	City Of Park River	8,907	35,476	-	-	44,383	-	(41,957)	(27,354)	(16,612)	(85,923)	(11,648)	(11,648)	(11,648)	1,745	(8,341)	-
200067	City Of Hatton	1,875	7,470	-	-	9,345	-	(8,834)	(5,760)	(735)	(15,329)	(1,897)	(1,897)	(1,897)	923	(1,214)	-
200069	City Of Northwood	2,696	10,739	-	5,584	19,019	-	(12,701)	(8,281)	(18,273)	(39,255)	(5,064)	(5,064)	(5,064)	(1,010)	(4,011)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
200070	City Of Powers Lake	-	-	-	2,160	2,160	-	-	-	(36,010)	(36,010)	(6,797)	(6,797)	(6,797)	(6,797)	(6,652)	-
200072	City Of Towner	772	3,074	-	2,178	6,024	-	(3,636)	(2,371)	(16,385)	(22,392)	(3,573)	(3,573)	(3,573)	(2,413)	(3,227)	-
200073	City Of Pembina	1,635	6,514	-	-	8,149	-	(7,703)	(5,022)	(4,142)	(16,867)	(2,358)	(2,358)	(2,358)	101	(1,746)	-
200075	City Of Underwood	1,746	6,953	-	-	8,699	-	(8,223)	(5,361)	(1,652)	(15,236)	(1,961)	(1,961)	(1,961)	664	(1,321)	-
200076	City Of New Leipzig	545	2,172	-	55	2,772	-	(2,569)	(1,675)	(97)	(4,341)	(518)	(518)	(518)	302	(319)	-
200077	City Of Stanley	17,843	71,068	-	93,903	182,814	-	(84,052)	(54,798)	(2,562)	(141,412)	1,689	1,689	1,689	28,518	7,809	-
200079	City Of Scranton	-	-	-	1,708	1,708	-	-	-	(39,594)	(39,594)	(7,608)	(7,608)	(7,608)	(7,608)	(7,447)	-
200080	City Of Crosby	3,142	12,514	-	1,069	16,725	-	(14,800)	(9,649)	(233)	(24,682)	(2,764)	(2,764)	(2,764)	1,960	(1,626)	-
200083	City Of Grafton	28,949	115,300	-	-	144,249	-	(136,364)	(88,904)	(60,692)	(285,960)	(39,204)	(39,204)	(39,204)	4,323	(28,422)	-
200084	City Of Emerado	1,524	6,070	-	14,757	22,351	-	(7,178)	(4,680)	(272)	(12,130)	1,486	1,486	1,486	3,777	1,983	-
200085	City Of Lincoln	6,273	24,986	-	5,858	37,117	-	(29,550)	(19,265)	(64,603)	(113,418)	(17,652)	(17,652)	(17,652)	(8,219)	(15,105)	-
200086	City Of Minto	1,727	6,879	-	-	8,606	-	(8,136)	(5,304)	(1,201)	(14,641)	(1,853)	(1,853)	(1,853)	744	(1,221)	-
200087	City Of Ashley	2,020	8,046	-	16,945	27,011	-	(9,516)	(6,204)	(361)	(16,081)	1,445	1,445	1,445	4,482	2,110	-
200088	City Of Neche	963	3,837	-	-	4,800	-	(4,538)	(2,958)	(1,899)	(9,395)	(1,281)	(1,281)	(1,281)	167	(922)	-
200089	City Of Surrey	6,926	27,587	-	62,681	97,194	-	(32,627)	(21,271)	(690)	(54,588)	5,983	5,983	5,983	16,397	8,256	-
200090	City Of Hankinson	4,054	16,148	-	-	20,202	-	(19,098)	(12,451)	(8,976)	(40,525)	(5,587)	(5,587)	(5,587)	509	(4,074)	-
200091	City Of New Rockford	4,123	16,421	-	21,702	42,246	-	(19,420)	(12,661)	(738)	(32,819)	362	362	362	6,561	1,775	-
200094	City Of West Fargo	131,334	523,088	-	63,788	718,210	-	(618,652)	(403,335)	-	(1,021,987)	(109,764)	(109,764)	(109,764)	87,709	(62,194)	-
200097	City Of Devils Lake	13,348	53,165	-	302,272	368,785	-	(62,878)	(40,994)	(2,075)	(105,947)	47,822	47,822	47,822	67,893	51,470	-
200098	City Of Oakes	14,144	56,333	-	11,776	82,253	-	(66,625)	(43,436)	(3,049)	(113,110)	(11,447)	(11,447)	(11,447)	9,819	(6,346)	-
200100	City Of Mohall	2,938	11,701	-	-	14,639	-	(13,838)	(9,022)	(15,913)	(38,773)	(5,937)	(5,937)	(5,937)	(1,520)	(4,806)	-
200101	City Of Lidgerwood	1,328	5,289	-	11,396	18,013	-	(6,255)	(4,078)	(237)	(10,570)	1,001	1,001	1,001	2,997	1,440	-
200102	City Of Meclusky	719	2,862	-	2,471	6,052	-	(3,385)	(2,207)	(128)	(5,720)	(201)	(201)	(201)	880	52	-
200103	City Of Burlington	2,817	11,218	-	37,153	51,188	-	(13,268)	(8,650)	(147)	(22,065)	4,803	4,803	4,803	9,038	5,677	-
200104	City Of Lisbon	6,252	24,900	-	1,834	32,986	-	(29,449)	(19,199)	(4,733)	(53,381)	(6,417)	(6,417)	(6,417)	2,983	(4,123)	-
200110	City Of Halliday	1,716	6,835	-	1,060	9,611	-	(8,084)	(5,270)	(25,360)	(38,714)	(6,481)	(6,481)	(6,481)	(3,900)	(5,756)	-



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
200111	City Of Maddock	2,202	8,771	-	9,531	20,504	-	(10,373)	(6,763)	-	(17,136)	(141)	(141)	(141)	3,170	626	-
200114	City of Regent	573	2,283	-	11,064	13,920	-	(2,700)	(1,761)	-	(4,461)	1,687	1,687	1,687	2,549	1,858	-
200115	City of Lakota	4,669	18,595	-	71,844	95,108	-	(21,993)	(14,338)	(311)	(36,642)	10,006	10,006	10,006	17,026	11,420	-
200117	City of Alexander	1,569	6,248	-	48,876	56,693	-	(7,389)	(4,818)	(281)	(12,488)	8,294	8,294	8,294	10,653	8,670	-
200118	City of Berthold	665	2,648	-	14,800	18,113	-	(3,132)	(2,042)	(118)	(5,292)	2,328	2,328	2,328	3,327	2,510	-
200119	City of Carson	1,280	5,096	-	32,397	38,773	-	(6,027)	(3,929)	-	(9,956)	5,311	5,311	5,311	7,235	5,647	-
300001	Adams County	18,244	72,665	-	31,400	122,309	-	(85,940)	(56,029)	-	(141,969)	(10,722)	(10,722)	(10,722)	16,710	(4,200)	-
300002	Barnes County	56,024	223,137	-	94,922	374,083	-	(263,903)	(172,053)	(222)	(436,178)	(33,270)	(33,270)	(33,270)	50,967	(13,254)	-
300003	Benson County	35,298	140,587	-	8,334	184,219	-	(166,271)	(108,402)	(61,831)	(336,504)	(43,685)	(43,685)	(43,685)	9,389	(30,583)	-
300004	Billings County	50,837	202,479	-	-	253,316	-	(239,470)	(156,124)	(21,539)	(417,133)	(51,771)	(51,771)	(51,771)	24,668	(33,181)	-
300005	Bottineau County	61,925	246,639	-	-	308,564	-	(291,699)	(190,175)	(68,243)	(550,117)	(71,497)	(71,497)	(71,497)	21,612	(48,679)	-
300006	Bowman County	30,095	119,866	-	-	149,961	-	(141,765)	(92,425)	(25,084)	(259,274)	(33,123)	(33,123)	(33,123)	12,128	(22,068)	-
300007	Burke County	30,439	121,235	-	3,876	155,550	-	(143,383)	(93,480)	(24,807)	(261,670)	(32,611)	(32,611)	(32,611)	13,157	(21,430)	-
300008	Burleigh County	283,013	1,127,203	-	32,707	1,442,923	-	(1,333,135)	(869,148)	(253,643)	(2,455,926)	(308,495)	(308,495)	(308,495)	117,039	(204,428)	-
300009	Cass County	461,022	1,836,192	-	-	2,297,214	-	(2,171,651)	(1,415,825)	(607,276)	(4,194,752)	(552,206)	(552,206)	(552,206)	140,980	(381,933)	-
300010	Cavalier County	40,188	160,064	-	49,587	249,839	-	(189,307)	(123,420)	(5,349)	(318,076)	(28,624)	(28,624)	(28,624)	31,803	(14,189)	-
300011	Dickey County	34,351	136,815	-	4,188	175,354	-	(161,811)	(105,494)	(68,323)	(335,628)	(44,937)	(44,937)	(44,937)	6,713	(32,157)	-
300012	Divide County	56,800	226,228	-	162,336	445,364	-	(267,558)	(174,437)	(958)	(442,953)	(20,606)	(20,606)	(20,606)	64,799	(573)	-
300013	Dunn County	73,173	291,440	-	236,275	600,888	-	(344,684)	(224,719)	(4,509)	(573,912)	(21,751)	(21,751)	(21,751)	88,271	3,943	-
300014	Eddy County	16,410	65,358	-	2,859	84,627	-	(77,298)	(50,395)	(35,784)	(163,477)	(21,926)	(21,926)	(21,926)	2,748	(15,810)	-
300015	Emmons County	24,122	96,075	-	2,880	123,077	-	(113,627)	(74,080)	(99,544)	(287,251)	(41,924)	(41,924)	(41,924)	(5,654)	(32,739)	-
300016	Foster County	17,928	71,404	-	13,909	103,241	-	(84,449)	(55,057)	(207,898)	(347,404)	(55,685)	(55,685)	(55,685)	(28,729)	(48,325)	-
300018	Grand Forks County	293,315	1,168,234	-	5,187	1,466,736	-	(1,381,662)	(900,786)	(436,101)	(2,718,549)	(360,273)	(360,273)	(360,273)	80,751	(251,722)	-
300019	Grant County	19,936	79,404	-	4,808	104,148	-	(93,910)	(61,225)	(96,029)	(251,164)	(36,924)	(36,924)	(36,924)	(6,948)	(29,279)	-
300020	Griggs County	15,335	61,078	-	3,961	80,374	-	(72,236)	(47,095)	(46,060)	(165,391)	(22,765)	(22,765)	(22,765)	293	(16,996)	-
300021	Hettinger County	23,629	94,111	-	43,165	160,905	-	(111,305)	(72,566)	(3,842)	(187,713)	(14,156)	(14,156)	(14,156)	21,373	(5,727)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
300023	Lamoure County	32,240	128,407	-	130,479	291,126	-	(151,866)	(99,010)	(7,410)	(258,286)	(5,376)	(5,376)	(5,376)	43,099	5,837	-
300024	Logan County	13,923	55,453	-	27,370	96,746	-	(65,584)	(42,758)	-	(108,342)	(7,499)	(7,499)	(7,499)	13,435	(2,533)	-
300025	Mchenry County	29,769	118,564	-	35,560	183,893	-	(140,225)	(91,421)	-	(231,646)	(20,642)	(20,642)	(20,642)	24,117	(9,926)	-
300026	Mcintosh County	20,399	81,247	-	26,987	128,633	-	(96,090)	(62,647)	-	(158,737)	(13,619)	(13,619)	(13,619)	17,053	(6,297)	-
300027	Mckenzie County	127,105	506,244	-	833,259	1,466,608	-	(598,732)	(390,348)	-	(989,080)	48,696	48,696	48,696	239,810	91,683	-
300028	Mclean County	85,263	339,592	-	18,101	442,956	-	(401,634)	(261,848)	(4,598)	(668,080)	(76,863)	(76,863)	(76,863)	51,338	(45,891)	-
300029	Mercer County	59,973	238,865	-	128,973	427,811	-	(282,504)	(184,180)	(729)	(467,413)	(30,220)	(30,220)	(30,220)	59,955	(8,899)	-
300030	Morton County	115,148	458,618	-	335,598	909,364	-	(542,404)	(353,625)	(16,758)	(912,787)	(43,441)	(43,441)	(43,441)	129,693	(2,860)	-
300031	Mountrail County	106,675	424,873	-	371,891	903,439	-	(502,495)	(327,605)	-	(830,100)	(24,882)	(24,882)	(24,882)	135,513	12,475	-
300032	Nelson County	26,915	107,200	-	-	134,115	-	(126,784)	(82,658)	(40,381)	(249,823)	(33,228)	(33,228)	(33,228)	7,241	(23,267)	-
300033	Oliver County	15,312	60,984	-	44,340	120,636	-	(72,126)	(47,023)	(2,508)	(121,657)	(5,890)	(5,890)	(5,890)	17,132	(495)	-
300034	Pembina County	56,622	225,519	-	-	282,141	-	(266,720)	(173,890)	(13,843)	(454,453)	(55,625)	(55,625)	(55,625)	29,512	(34,952)	-
300035	Pierce County	43,880	174,767	-	134,609	353,256	-	(206,696)	(134,757)	-	(341,453)	(13,922)	(13,922)	(13,922)	52,055	1,524	-
300036	Ramsey County	63,853	254,318	-	5,366	323,537	-	(300,780)	(196,096)	(12,364)	(509,240)	(60,999)	(60,999)	(60,999)	35,010	(37,768)	-
300037	Ransom County	29,521	117,580	-	-	147,101	-	(139,061)	(90,662)	(19,249)	(248,972)	(31,417)	(31,417)	(31,417)	12,971	(20,598)	-
300038	Renville County	24,787	98,724	-	1,721	125,232	-	(116,760)	(76,123)	(22,335)	(215,218)	(27,272)	(27,272)	(27,272)	9,997	(18,157)	-
300039	Richland County	113,105	450,483	-	-	563,588	-	(532,784)	(347,352)	(158,009)	(1,038,145)	(137,288)	(137,288)	(137,288)	32,776	(95,499)	-
300040	Rolette County	42,316	168,541	-	1,174	212,031	-	(199,332)	(129,956)	(15,919)	(345,207)	(42,453)	(42,453)	(42,453)	21,173	(26,984)	-
300042	Sheridan County	11,708	46,633	-	7,433	65,774	-	(55,153)	(35,957)	-	(91,110)	(9,434)	(9,434)	(9,434)	8,170	(5,192)	-
300044	Slope County	12,079	48,110	-	43,890	104,079	-	(56,899)	(37,096)	(3,613)	(97,608)	(3,186)	(3,186)	(3,186)	14,976	1,037	-
300045	Stark County	110,096	438,497	-	65,138	613,731	-	(518,607)	(338,110)	-	(856,717)	(89,669)	(89,669)	(89,669)	75,869	(49,838)	-
300046	Steele County	17,833	71,026	-	109,842	198,701	-	(84,002)	(54,766)	-	(138,768)	5,413	5,413	5,413	32,226	11,471	-
300047	Stutsman County	127,190	506,581	-	260,570	894,341	-	(599,129)	(390,607)	(1,211)	(990,947)	(66,624)	(66,624)	(66,624)	124,617	(21,356)	-
300048	Towner County	19,200	76,473	-	13,146	108,819	-	(90,444)	(58,966)	(814)	(150,224)	(15,442)	(15,442)	(15,442)	13,427	(8,505)	-
300049	Traill County	57,475	228,917	-	552	286,944	-	(270,738)	(176,510)	(2,880)	(450,128)	(54,108)	(54,108)	(54,108)	32,311	(33,183)	-
300050	Walsh County	65,361	260,323	-	3,831	329,515	-	(307,882)	(200,726)	(45,058)	(553,666)	(69,279)	(69,279)	(69,279)	28,997	(45,298)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
300051	Ward County	180,299	718,107	-	35,467	933,873	-	(849,301)	(553,708)	(198,186)	(1,601,195)	(200,944)	(200,944)	(200,944)	70,151	(134,499)	-
300052	Wells County	30,574	121,774	-	7,634	159,982	-	(144,021)	(93,896)	(192,138)	(430,055)	(65,583)	(65,583)	(65,583)	(19,612)	(53,679)	-
300053	Williams County	169,438	674,849	-	583,452	1,427,739	-	(798,140)	(520,353)	-	(1,318,493)	(40,974)	(40,974)	(40,974)	213,790	18,577	-
400002	Mcclusky Public Schools	2,985	11,888	-	2,433	17,306	-	(14,060)	(9,166)	(439)	(23,665)	(2,385)	(2,385)	(2,385)	2,103	(1,310)	-
400003	Lake Region Special Education Unit	12,593	50,155	-	-	62,748	-	(59,318)	(38,673)	(54,781)	(152,772)	(22,752)	(22,752)	(22,752)	(3,818)	(17,954)	-
400004	Lidgerwood Public School	5,873	23,391	-	1,088	30,352	-	(27,664)	(18,036)	(16,269)	(61,969)	(8,529)	(8,529)	(8,529)	301	(6,325)	-
400006	Halliday Public School	1,435	5,716	-	-	7,151	-	(6,760)	(4,407)	(18,616)	(29,783)	(5,077)	(5,077)	(5,077)	(2,920)	(4,484)	-
400007	Oliver-Mercer Special Education Unit	7,814	31,122	-	-	38,936	-	(36,808)	(23,997)	(11,903)	(72,708)	(9,684)	(9,684)	(9,684)	2,065	(6,792)	-
400008	Underwood School District #8	5,834	23,235	-	1,501	30,570	-	(27,480)	(17,916)	(3,589)	(48,985)	(5,865)	(5,865)	(5,865)	2,907	(3,724)	-
400010	New Town Public School District	23,534	93,733	-	3,189	120,456	-	(110,857)	(72,274)	(116,534)	(299,665)	(44,724)	(44,724)	(44,724)	(9,338)	(35,689)	-
400011	Bottineau Public School	29,914	119,143	-	55,107	204,164	-	(140,910)	(91,867)	(9,812)	(242,589)	(18,822)	(18,822)	(18,822)	26,156	(8,153)	-
400012	Peace Garden Special Services	7,531	29,995	-	12,268	49,794	-	(35,475)	(23,128)	(2,519)	(61,122)	(5,072)	(5,072)	(5,072)	6,252	(2,376)	-
400014	Beulah Public School #27	12,571	50,070	-	15,565	78,206	-	(59,217)	(38,607)	(156,532)	(254,356)	(40,040)	(40,040)	(40,040)	(21,137)	(34,834)	-
400016	St John School District #3	11,204	44,624	-	2,165	57,993	-	(52,777)	(34,408)	(54,597)	(141,782)	(20,985)	(20,985)	(20,985)	(4,138)	(16,687)	-
400017	Ellendale Public School District #40	8,649	34,446	-	15,852	58,947	-	(40,739)	(26,560)	-	(67,299)	(4,888)	(4,888)	(4,888)	8,116	(1,804)	-
400018	Rural Cass Special Education Unit	5,567	22,173	-	-	27,740	-	(26,223)	(17,097)	(32,050)	(75,370)	(11,632)	(11,632)	(11,632)	(3,261)	(9,494)	-
400019	Fargo Public Schools	423,806	1,687,964	-	103,313	2,215,083	-	(1,996,343)	(1,301,532)	(1,005,378)	(4,303,253)	(576,667)	(576,667)	(576,667)	60,562	(418,314)	-
400020	Surrey Schools	12,380	49,307	-	-	61,687	-	(58,315)	(38,019)	(5,668)	(102,002)	(12,693)	(12,693)	(12,693)	5,921	(8,167)	-
400021	Jamestown Public School District #1	61,093	243,326	-	1,546	305,965	-	(287,780)	(187,620)	(84,768)	(560,168)	(73,728)	(73,728)	(73,728)	18,131	(51,141)	-
400023	Warwick Public School	6,313	25,144	-	5,547	37,004	-	(29,738)	(19,388)	(44,977)	(94,103)	(13,810)	(13,810)	(13,810)	(4,318)	(11,328)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Chgs of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400024	Souris Valley Special Services	26,328	104,862	-	20,620	151,810	-	(124,020)	(80,856)	(3,444)	(208,320)	(21,122)	(21,122)	(21,122)	18,465	(11,620)	-
400025	Rugby Public School District #5	14,040	55,920	-	29,743	99,703	-	(66,136)	(43,118)	(2,505)	(111,759)	(7,634)	(7,634)	(7,634)	13,476	(2,639)	-
400026	Billings County School District	9,344	37,217	-	34,733	81,294	-	(44,016)	(28,696)	(1,031)	(73,743)	(1,953)	(1,953)	(1,953)	12,097	1,308	-
400027	Belcourt School District #7	105,767	421,257	-	-	527,024	-	(498,218)	(324,817)	(244,630)	(1,067,665)	(147,833)	(147,833)	(147,833)	11,198	(108,400)	-
400028	West Fargo Public School #6	281,346	1,120,565	-	826,596	2,228,507	-	(1,325,284)	(864,030)	(6,758)	(2,196,072)	(97,949)	(97,949)	(97,949)	325,079	1,176	-
400029	Minot Public School District #1	298,491	1,188,850	-	36,447	1,523,788	-	(1,406,045)	(916,682)	-	(2,322,727)	(271,257)	(271,257)	(271,257)	177,550	(162,639)	-
400030	Belfield Public School #13	7,367	29,342	-	66,903	103,612	-	(34,703)	(22,625)	(108)	(57,436)	6,536	6,536	6,536	17,614	8,952	-
400031	Minto Public School District #20	7,848	31,258	-	15,992	55,098	-	(36,968)	(24,102)	(107)	(61,177)	(4,134)	(4,134)	(4,134)	7,666	(1,340)	-
400033	Harvey Public School Dist #38	10,895	43,392	-	1,113	55,400	-	(51,320)	(33,458)	(205)	(84,983)	(9,986)	(9,986)	(9,986)	6,395	(6,021)	-
400034	Oakes Public Schools	11,487	45,752	-	927	58,166	-	(54,110)	(35,278)	(77,996)	(167,384)	(26,197)	(26,197)	(26,197)	(8,925)	(21,700)	-
400035	Larimore Public School District #44	12,732	50,708	-	31,555	94,995	-	(59,972)	(39,099)	(2,975)	(102,046)	(6,144)	(6,144)	(6,144)	12,999	(1,633)	-
400036	Hazen Public School District #3	13,193	52,547	-	-	65,740	-	(62,146)	(40,517)	(5,012)	(107,675)	(13,319)	(13,319)	(13,319)	6,518	(8,501)	-
400038	Park River Area School District	11,465	45,662	-	92	57,219	-	(54,004)	(35,209)	(4,947)	(94,160)	(11,674)	(11,674)	(11,674)	5,564	(7,481)	-
400039	Hillsboro Public School	10,495	41,800	-	-	52,295	-	(49,437)	(32,231)	(18,186)	(99,854)	(13,447)	(13,447)	(13,447)	2,333	(9,558)	-
400040	Lisbon Public School	13,371	53,256	-	809	67,436	-	(62,986)	(41,064)	(13,748)	(117,798)	(15,077)	(15,077)	(15,077)	5,028	(10,151)	-
400042	Northern Cass School District # 97	12,836	51,126	-	18,685	82,647	-	(60,466)	(39,422)	(1,418)	(101,306)	(8,513)	(8,513)	(8,513)	10,788	(3,914)	-
400043	Mandaree Public School #36	9,575	38,137	-	6,789	54,501	-	(45,105)	(29,407)	(101,027)	(175,539)	(27,860)	(27,860)	(27,860)	(13,462)	(23,970)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400044	Thompson Public School	6,954	27,699	-	854	35,507	-	(32,759)	(21,357)	(17,290)	(71,406)	(9,791)	(9,791)	(9,791)	665	(7,189)	-
400045	Northern Plains Special Ed Unit	2,432	9,685	-	-	12,117	-	(11,454)	(7,467)	(4,063)	(22,984)	(3,085)	(3,085)	(3,085)	571	(2,196)	-
400046	Bowman County School District #1	13,731	54,689	-	6,694	75,114	-	(64,681)	(42,169)	(1,172)	(108,022)	(11,706)	(11,706)	(11,706)	8,940	(6,732)	-
400047	Apple Creek Elementary School	1,150	4,582	-	233	5,965	-	(5,419)	(3,533)	(206)	(9,158)	(1,068)	(1,068)	(1,068)	662	(651)	-
400048	Burke Central School	2,019	8,040	-	45,863	55,922	-	(9,509)	(6,199)	(361)	(16,069)	7,253	7,253	7,253	10,288	7,801	-
400049	Washburn Public School	7,860	31,307	-	41,954	81,121	-	(37,026)	(24,139)	(1,975)	(63,140)	692	692	692	12,511	3,388	-
400050	Enderlin Area School District #24	10,373	41,314	-	254	51,941	-	(48,862)	(31,856)	(11,525)	(92,243)	(11,944)	(11,944)	(11,944)	3,653	(8,122)	-
400051	Midkota School	1,887	7,515	-	58,789	68,191	-	(8,888)	(5,795)	(338)	(15,021)	9,976	9,976	9,976	12,813	10,427	-
400052	Velva Public School	8,044	32,037	-	-	40,081	-	(37,890)	(24,703)	(8,766)	(71,359)	(9,268)	(9,268)	(9,268)	2,826	(6,304)	-
400053	Sheyenne Valley Special Education Unit	11,517	45,869	-	-	57,386	-	(54,249)	(35,368)	(64,954)	(154,571)	(23,791)	(23,791)	(23,791)	(6,475)	(19,342)	-
400054	Center Stanton Public School	5,675	22,602	-	-	28,277	-	(26,731)	(17,427)	(2,017)	(46,175)	(5,702)	(5,702)	(5,702)	2,830	(3,631)	-
400055	Burleigh County Special Education Unit	1,027	4,092	-	29	5,148	-	(4,840)	(3,155)	(2,527)	(10,522)	(1,460)	(1,460)	(1,460)	85	(1,078)	-
400056	New Rockford Sheyenne Public School	5,112	20,360	-	166	25,638	-	(24,080)	(15,699)	(17,014)	(56,793)	(8,154)	(8,154)	(8,154)	(468)	(6,226)	-
400057	James River Multidistrict Special Education Unit	8,642	34,420	-	-	43,062	-	(40,709)	(26,540)	(28,630)	(95,879)	(13,814)	(13,814)	(13,814)	(820)	(10,568)	-
400058	Newburg United Public School	4,575	18,221	-	2,742	25,538	-	(21,550)	(14,050)	(819)	(36,419)	(3,883)	(3,883)	(3,883)	2,996	(2,230)	-
400059	Napoleon Public School District #2	5,129	20,430	-	1,677	27,236	-	(24,162)	(15,753)	-	(39,915)	(4,450)	(4,450)	(4,450)	3,262	(2,586)	-
400060	Yellowstone School District # 14	2,020	8,046	-	6,872	16,938	-	(9,516)	(6,204)	-	(15,720)	(505)	(505)	(505)	2,532	206	-
400061	Cavalier Public Schools	9,145	36,422	-	607	46,174	-	(43,076)	(28,084)	(12,809)	(83,969)	(10,985)	(10,985)	(10,985)	2,765	(7,604)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400062	Richland School District # 44	8,407	33,483	-	2,162	44,052	-	(39,600)	(25,818)	(22,870)	(88,288)	(12,004)	(12,004)	(12,004)	636	(8,853)	-
400063	Fort Totten School District # 30	7,556	30,096	-	988	38,640	-	(35,594)	(23,206)	(40,380)	(99,180)	(14,962)	(14,962)	(14,962)	(3,601)	(12,046)	-
400064	Bismarck Public Schools	466,505	1,858,030	-	730,305	3,054,840	-	(2,197,479)	(1,432,664)	(24,897)	(3,655,040)	(293,732)	(293,732)	(293,732)	407,698	(126,799)	-
400065	Solen Public School Dist #3	2,979	11,865	-	-	14,844	-	(14,033)	(9,149)	(34,155)	(57,337)	(9,638)	(9,638)	(9,638)	(5,159)	(8,421)	-
400068	Lakota Public School District # 66	5,797	23,088	-	17,077	45,962	-	(27,306)	(17,802)	-	(45,108)	(1,981)	(1,981)	(1,981)	6,735	65	-
400069	Stanley Community Public School District # 2	24,024	95,683	-	163,977	283,684	-	(113,163)	(73,778)	-	(186,941)	10,507	10,507	10,507	46,629	18,607	-
400070	Mandan Public School District #1	150,021	597,516	-	211,781	959,318	-	(706,678)	(460,724)	(218)	(1,167,620)	(97,530)	(97,530)	(97,530)	128,040	(43,753)	-
400072	Killdeer Public School #16	15,349	61,132	-	67,425	143,906	-	(72,300)	(47,137)	(935)	(120,372)	(974)	(974)	(974)	22,104	4,345	-
400073	Glenburn School District	7,799	31,061	-	5,003	43,863	-	(36,735)	(23,950)	(471)	(61,156)	(6,368)	(6,368)	(6,368)	5,358	(3,551)	-
400074	New Public School #8	10,647	42,407	-	83,599	136,653	-	(50,154)	(32,699)	-	(82,853)	6,850	6,850	6,850	22,859	10,421	-
400075	Williston Public School #1	86,818	345,784	-	190,733	623,335	-	(408,956)	(266,622)	-	(675,578)	(42,725)	(42,725)	(42,725)	87,813	(11,759)	-
400076	Valley City Public School	20,860	83,082	-	32,182	136,124	-	(98,260)	(64,061)	(1,223)	(163,544)	(13,252)	(13,252)	(13,252)	18,112	(5,785)	-
400077	Dickinson Public Schools	94,791	377,541	-	14,883	487,215	-	(446,515)	(291,109)	(70,786)	(808,410)	(99,693)	(99,693)	(99,693)	42,834	(64,893)	-
400078	Drayton Public School #19	3,670	14,619	-	1,313	19,602	-	(17,290)	(11,272)	(66,484)	(95,046)	(16,513)	(16,513)	(16,513)	(10,994)	(14,910)	-
400079	Mohall Lansford Sherwood School	7,474	29,769	-	32,642	69,885	-	(35,207)	(22,954)	(30)	(58,191)	(427)	(427)	(427)	10,812	2,162	-
400080	Westhope Public School #17	6,019	23,972	-	14,405	44,396	-	(28,351)	(18,484)	(1,078)	(47,913)	(2,940)	(2,940)	(2,940)	6,110	(809)	-
400081	Kindred Public School District #2	9,636	38,379	-	1,452	49,467	-	(45,391)	(29,593)	(3,982)	(78,966)	(9,501)	(9,501)	(9,501)	4,988	(5,975)	-
400082	Grafton Public School District #3	25,623	102,052	-	54,885	182,560	-	(120,697)	(78,689)	(1,624)	(201,010)	(13,218)	(13,218)	(13,218)	25,308	(4,109)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400083	Wilton Public School District	4,240	16,888	-	2,030	23,158	-	(19,973)	(13,022)	(6,386)	(39,381)	(4,831)	(4,831)	(4,831)	1,544	(3,263)	-
400084	Sheyenne Valley Career And Tech Center	2,035	8,104	-	6,927	17,066	-	(9,584)	(6,249)	(364)	(16,197)	(581)	(581)	(581)	2,478	132	-
400085	White Shield School Dist #85	18,764	74,734	-	106,686	200,184	-	(88,388)	(57,625)	(3,101)	(149,114)	3,288	3,288	3,288	31,501	9,691	-
400086	Tgu School District #60	34,489	137,365	-	10,042	181,896	-	(162,461)	(105,918)	-	(268,379)	(30,172)	(30,172)	(30,172)	21,685	(17,642)	-
400087	Turtle Lake Mercer School District #72	9,363	37,290	-	117,516	164,169	-	(44,103)	(28,753)	(1,617)	(74,473)	14,534	14,534	14,534	28,612	17,474	-
400088	Lamoure School District #8	10,364	41,278	-	5,672	57,314	-	(48,819)	(31,828)	(748)	(81,395)	(8,683)	(8,683)	(8,683)	6,900	(4,933)	-
400089	Divide County School Dist #1	11,890	47,355	-	-	59,245	-	(56,006)	(36,514)	(28,621)	(121,141)	(16,844)	(16,844)	(16,844)	1,033	(12,406)	-
400090	Mott/Regent School Dist #1	7,750	30,869	-	1,608	40,227	-	(36,508)	(23,802)	(4,622)	(64,932)	(7,838)	(7,838)	(7,838)	3,815	(4,998)	-
400091	United Public School District # 7	19,996	79,641	-	118,855	218,492	-	(94,191)	(61,408)	(1,932)	(157,531)	4,817	4,817	4,817	34,883	11,618	-
400092	Kulm Public School District #7	7,182	28,606	-	23,061	58,849	-	(33,832)	(22,057)	-	(55,889)	(2,072)	(2,072)	(2,072)	8,727	450	-
400093	Midway Public School District #128	11,620	46,282	-	3,073	60,975	-	(54,738)	(35,687)	(2,467)	(92,892)	(10,723)	(10,723)	(10,723)	6,749	(6,504)	-
400094	Dunseith School District #1	23,686	94,337	-	-	118,023	-	(111,572)	(72,740)	(23,129)	(207,441)	(26,750)	(26,750)	(26,750)	8,863	(18,046)	-
400095	Carrington School District #49	9,196	36,627	-	-	45,823	-	(43,319)	(28,242)	(26,384)	(97,945)	(13,881)	(13,881)	(13,881)	(53)	(10,431)	-
400096	Glen Ullin Public School #48	6,470	25,770	-	209	32,449	-	(30,478)	(19,870)	(466)	(50,814)	(6,090)	(6,090)	(6,090)	3,638	(3,736)	-
400099	Manvel Public School	3,362	13,391	-	-	16,753	-	(15,837)	(10,325)	(3,552)	(29,714)	(3,851)	(3,851)	(3,851)	1,204	(2,617)	-
400100	Maple Valley School District	5,505	21,927	-	-	27,432	-	(25,933)	(16,907)	(5,250)	(48,090)	(6,192)	(6,192)	(6,192)	2,086	(4,168)	-
400101	North Border School District # 100	9,534	37,974	-	700	48,208	-	(44,912)	(29,281)	(21,973)	(96,166)	(13,169)	(13,169)	(13,169)	1,166	(9,611)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					There -after
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	
												(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400102	Mckenzie Cty Public School #1	35,857	142,812	-	181,869	360,538	-	(168,903)	(110,117)	-	(279,020)	3,056	3,056	3,056	56,969	15,437	-
400103	Devils Lake Public School	56,759	226,065	-	12,203	295,027	-	(267,365)	(174,311)	(49,673)	(491,349)	(60,497)	(60,497)	(60,497)	24,845	(39,628)	-
400104	Mt Pleasant School Dist #4	7,471	29,757	-	34,658	71,886	-	(35,194)	(22,945)	(387)	(58,526)	(91)	(91)	(91)	11,143	2,488	-
400105	Central Cass Public School District #7	14,392	57,321	-	3,166	74,879	-	(67,793)	(44,198)	(18,334)	(130,325)	(16,477)	(16,477)	(16,477)	5,163	(11,165)	-
400106	Milnor Public School District #2	7,870	31,344	-	35,666	74,880	-	(37,071)	(24,168)	(1,198)	(62,437)	(424)	(424)	(424)	11,409	2,298	-
400107	Mapleton Public School	224	892	-	3,747	4,863	-	(1,055)	(688)	(30,308)	(32,051)	(5,542)	(5,542)	(5,542)	(5,205)	(5,338)	-
400108	Linton Public School District #36	10,548	42,013	-	27,388	79,949	-	(49,688)	(32,394)	(117)	(82,199)	(4,370)	(4,370)	(4,370)	11,491	(636)	-
400109	Tioga Public School District #15	15,756	62,755	-	48,788	127,299	-	(74,220)	(48,388)	-	(122,608)	(4,909)	(4,909)	(4,909)	18,782	636	-
400114	Zeeland Public Schools	1,589	6,330	-	356	8,275	-	(7,486)	(4,881)	(284)	(12,651)	(1,469)	(1,469)	(1,469)	920	(890)	-
400117	Garrison Public School District #51	11,065	44,071	-	25,286	80,422	-	(52,123)	(33,982)	0	(86,105)	(5,250)	(5,250)	(5,250)	11,388	(1,313)	-
400118	Kenmare Public School District #28	9,263	36,892	-	27,204	73,359	-	(43,632)	(28,446)	(1,654)	(73,732)	(3,514)	(3,514)	(3,514)	10,414	(252)	-
400119	Lewis & Clark Public Schools	8,652	34,461	-	-	43,113	-	(40,757)	(26,572)	(29,693)	(97,022)	(14,038)	(14,038)	(14,038)	(1,029)	(10,769)	-
400120	Sw Special Education Unit	1,530	6,094	-	-	7,624	-	(7,207)	(4,699)	(9,837)	(21,743)	(3,403)	(3,403)	(3,403)	(1,102)	(2,810)	-
400121	North Valley Career & Technology Center	3,456	13,763	-	19,096	36,315	-	(16,278)	(10,612)	(1,541)	(28,431)	300	300	300	5,496	1,479	-
400122	Dakota Prairie Public School	12,626	50,288	-	33,801	96,715	-	(59,476)	(38,776)	-	(98,252)	(4,997)	(4,997)	(4,997)	13,988	(527)	-
400123	Beach Public School District #3	17,489	69,658	-	46,202	133,349	-	(82,384)	(53,711)	(2,970)	(139,065)	(7,641)	(7,641)	(7,641)	18,655	(1,456)	-
400124	Rolette Public School	4,291	17,090	-	556	21,937	-	(20,212)	(13,177)	(5,241)	(38,630)	(4,947)	(4,947)	(4,947)	1,505	(3,360)	-



**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contrib & Propor-tionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
400125	Drake Public School District	5,510	21,944	-	37,486	64,940	-	(25,953)	(16,920)	(767)	(43,640)	2,231	2,231	2,231	10,515	4,088	-
400137	New Salem Almont School District #49	8,279	32,975	-	1,407	42,661	-	(38,999)	(25,426)	(242)	(64,667)	(7,493)	(7,493)	(7,493)	4,956	(4,486)	-
400138	Max Public School	6,975	27,780	-	497	35,252	-	(32,856)	(21,420)	(1,156)	(55,432)	(6,642)	(6,642)	(6,642)	3,846	(4,098)	-
400139	East Central Special Education Unit	6,573	26,180	-	49,827	82,580	-	(30,963)	(20,186)	(438)	(51,587)	3,783	3,783	3,783	13,667	5,974	-
400140	North Sargent School District #3	8,159	32,495	-	18,536	59,190	-	(38,431)	(25,055)	(1,461)	(64,947)	(4,185)	(4,185)	(4,185)	8,082	(1,289)	-
400141	Wahpeton Public School District 37	30,223	120,374	-	16,830	167,427	-	(142,366)	(92,817)	-	(235,183)	(24,828)	(24,828)	(24,828)	20,615	(13,881)	-
400142	Medina Public School District #3	4,173	16,622	-	-	20,795	-	(19,659)	(12,817)	(6,014)	(38,490)	(5,103)	(5,103)	(5,103)	1,172	(3,560)	-
400143	Pingree-Buchanan School District	5,205	20,730	-	-	25,935	-	(24,517)	(15,984)	(12,966)	(53,467)	(7,462)	(7,462)	(7,462)	364	(5,515)	-
400144	West River Student Services	1,379	5,492	-	577	7,448	-	(6,495)	(4,235)	-	(10,730)	(1,171)	(1,171)	(1,171)	902	(671)	-
400145	Leeds Public School District 6	4,226	16,830	-	-	21,056	-	(19,905)	(12,977)	(1,748)	(34,630)	(4,295)	(4,295)	(4,295)	2,059	(2,749)	-
400147	Sawyer Public School	3,480	13,859	-	4,916	22,255	-	(16,391)	(10,686)	(49,022)	(76,099)	(12,105)	(12,105)	(12,105)	(6,873)	(10,639)	-
400148	Wilmac Multidistrict Special Education Unit	14,876	59,250	-	78,615	152,741	-	(70,075)	(45,686)	-	(115,761)	1,903	1,903	1,903	24,271	7,002	-
400149	Great Northwest Education Cooperative	3,822	15,222	-	16,570	35,614	-	(18,003)	(11,737)	(684)	(30,424)	(377)	(377)	(377)	5,370	950	-
400150	Anamoose Public School District #14	3,002	11,956	-	95,373	110,331	-	(14,140)	(9,219)	-	(23,359)	16,349	16,349	16,349	20,863	17,065	-
400151	South Prairie School District #70	9,748	38,827	-	303,723	352,298	-	(45,920)	(29,938)	(1,744)	(77,602)	51,541	51,541	51,541	66,199	53,869	-
500002	Cass County Water Resource District	4,449	17,721	-	1,058	23,228	-	(20,958)	(13,664)	(229)	(34,851)	(3,986)	(3,986)	(3,986)	2,703	(2,368)	-
500003	Walsh County Water Resource District	726	2,891	-	665	4,282	-	(3,419)	(2,229)	(2,632)	(8,280)	(1,071)	(1,071)	(1,071)	20	(799)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
500005	Ramsey County Soil Conservation District	726	2,892	-	560	4,178	-	(3,421)	(2,230)	(177)	(5,828)	(600)	(600)	(600)	492	(340)	-
500006	James River Soil Conservation District	939	3,740	-	5,434	10,113	-	(4,423)	(2,884)	(168)	(7,475)	181	181	181	1,593	502	-
500007	Burleigh County Soil Conservation District	3,761	14,979	-	17,492	36,232	-	(17,715)	(11,550)	(673)	(29,938)	(133)	(133)	(133)	5,522	1,169	-
500008	Traill County Water Resource District	2,253	8,975	-	-	11,228	-	(10,615)	(6,920)	(1,325)	(18,860)	(2,369)	(2,369)	(2,369)	1,019	(1,546)	-
500009	Grafton Park District	2,379	9,477	-	1,634	13,490	-	(11,209)	(7,308)	(12,784)	(31,301)	(4,460)	(4,460)	(4,460)	(882)	(3,542)	-
500010	Cass County Soil Conservation District	2,887	11,498	-	-	14,385	-	(13,599)	(8,866)	(6,878)	(29,343)	(4,075)	(4,075)	(4,075)	265	(2,999)	-
500013	Lake Metigoshe Recreation Service District	2,236	8,908	-	9,514	20,658	-	(10,535)	(6,868)	(401)	(17,804)	(257)	(257)	(257)	3,105	521	-
500016	Greater Ramsey Water District	6,098	24,288	-	-	30,386	-	(28,725)	(18,728)	(2,259)	(49,712)	(6,144)	(6,144)	(6,144)	3,025	(3,922)	-
500017	Carnegie Regional Library	1,384	5,513	-	1,955	8,852	-	(6,521)	(4,251)	(247)	(11,019)	(950)	(950)	(950)	1,131	(451)	-
500018	Griggs County Public Library	686	2,733	-	117	3,536	-	(3,233)	(2,108)	(122)	(5,463)	(643)	(643)	(643)	389	(391)	-
500019	R & T Water Supply Commerce Authority	9,209	36,680	-	9,951	55,840	-	(43,381)	(28,283)	(252)	(71,916)	(6,648)	(6,648)	(6,648)	7,199	(3,334)	-
500022	Consolidated Waste Ltd	2,780	11,074	-	15,168	29,022	-	(13,097)	(8,539)	(270)	(21,906)	397	397	397	4,578	1,348	-
500023	Walsh County Housing Authority	651	2,592	-	-	3,243	-	(3,066)	(1,999)	(665)	(5,730)	(740)	(740)	(740)	238	(501)	-
500024	Williams County Soil Conservation District	606	2,414	-	2,729	5,749	-	(2,856)	(1,862)	(8,359)	(13,077)	(1,696)	(1,696)	(1,696)	(784)	(1,444)	-
500025	Bowman City Park Board	1,737	6,918	-	26,109	34,764	-	(8,182)	(5,334)	(311)	(13,827)	3,560	3,560	3,560	6,172	4,086	-
500028	Williston Housing Authority	8,163	32,510	-	755	41,428	-	(38,450)	(25,068)	(1,462)	(64,980)	(7,759)	(7,759)	(7,759)	4,514	(4,792)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
500030	Minot Rural Fire Department	1,592	6,341	-	247	8,180	-	(7,500)	(4,890)	(285)	(12,675)	(1,494)	(1,494)	(1,494)	900	(912)	-
500031	Central Plains Water District	3,996	15,916	-	1,485	21,397	-	(18,824)	(12,272)	(23,473)	(54,569)	(8,145)	(8,145)	(8,145)	(2,136)	(6,597)	-
500033	Ransom County Soil Cons Dist	1,866	7,430	-	-	9,296	-	(8,788)	(5,729)	(1,777)	(16,294)	(2,098)	(2,098)	(2,098)	707	(1,413)	-
500038	Jamestown Regional Airport	3,005	11,969	-	212	15,186	-	(14,156)	(9,229)	(31,838)	(55,223)	(9,155)	(9,155)	(9,155)	(4,636)	(7,933)	-
500039	Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500040	Fargo Park District	43,863	174,702	-	146,047	364,612	-	(206,619)	(134,707)	(7,683)	(349,009)	(13,153)	(13,153)	(13,153)	52,800	2,231	-
500041	Bismarck Rural Fire Protection	7,857	31,292	-	6,251	45,400	-	(37,009)	(24,129)	(1,407)	(62,545)	(6,360)	(6,360)	(6,360)	5,454	(3,523)	-
500045	Dunseith Community Nursing Home	19,105	76,091	-	2,951	98,147	-	(89,992)	(58,671)	(37,879)	(186,542)	(24,843)	(24,843)	(24,843)	3,882	(17,736)	-
500047	Mercer County Soil Conservation District	2,234	8,897	-	16,576	27,707	-	(10,523)	(6,860)	(401)	(17,784)	1,164	1,164	1,164	4,523	1,909	-
500049	West Fargo Park District	19,010	75,716	-	15,009	109,735	-	(89,548)	(58,382)	(3,923)	(151,853)	(15,516)	(15,516)	(15,516)	13,068	(8,655)	-
500053	Stutsman County Housing Authority	1,778	7,082	-	3,163	12,023	-	(8,376)	(5,461)	0	(13,837)	(1,025)	(1,025)	(1,025)	1,649	(386)	-
500054	Grand Forks County Water Resource District	1,232	4,908	-	-	6,140	-	(5,804)	(3,784)	(805)	(10,393)	(1,311)	(1,311)	(1,311)	542	(861)	-
500055	Southeast Region Career & Technology Center	2,004	7,981	-	-	9,985	-	(9,439)	(6,154)	(426)	(16,019)	(1,955)	(1,955)	(1,955)	1,058	(1,228)	-
500056	Cavalier County Job Development Authority	957	3,810	-	689	5,456	-	(4,506)	(2,938)	(171)	(7,615)	(789)	(789)	(789)	650	(441)	-
500057	Barnes County Soil Conservation District	2,310	9,201	-	2,587	14,098	-	(10,882)	(7,094)	(413)	(18,389)	(1,719)	(1,719)	(1,719)	1,754	(891)	-
500059	Trails Rural Water District	835	3,327	-	1,937	6,099	-	(3,935)	(2,566)	(34,525)	(41,026)	(7,324)	(7,324)	(7,324)	(6,068)	(6,880)	-
500060	Devils Lake Basin Joint Water Resource Board	1,013	4,036	-	-	5,049	-	(4,774)	(3,112)	(918)	(8,804)	(1,130)	(1,130)	(1,130)	394	(757)	-

**SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System**

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
500061	Ward County Water Resource District	741	2,951	-	-	3,692	-	(3,490)	(2,276)	(1,331)	(7,097)	(960)	(960)	(960)	155	(683)	-
500063	Southwest Water Authority	47,873	190,671	-	114,913	353,457	-	(225,505)	(147,020)	-	(372,525)	(21,605)	(21,605)	(21,605)	50,376	(4,594)	-
500068	Burleigh County Council On Aging	11,122	44,299	-	3,485	58,906	-	(52,392)	(34,157)	(406)	(86,955)	(9,761)	(9,761)	(9,761)	6,962	(5,726)	-
500072	Watford City Park District	2,782	11,081	-	5,498	19,361	-	(13,105)	(8,544)	-	(21,649)	(1,493)	(1,493)	(1,493)	2,691	(499)	-
500080	Western & Central Stark Soil Conservation District	2,038	8,116	-	-	10,154	-	(9,599)	(6,258)	(831)	(16,688)	(2,069)	(2,069)	(2,069)	995	(1,324)	-
500081	Ramsey County Housing Authority	4,263	16,981	-	9,637	30,881	-	(20,083)	(13,093)	(763)	(33,939)	(2,197)	(2,197)	(2,197)	4,213	(683)	-
500082	Grand Forks Public Library	11,576	46,105	-	44,504	102,185	-	(54,528)	(35,550)	(1,868)	(91,946)	(2,241)	(2,241)	(2,241)	15,164	1,793	-
500084	Rolette County Soil Conservation District	638	2,540	-	27	3,205	-	(3,004)	(1,959)	(2,888)	(7,851)	(1,169)	(1,169)	(1,169)	(210)	(925)	-
500085	Jamestown Parks And Recreation District	2,653	10,568	-	16,651	29,872	-	(12,498)	(8,148)	(585)	(21,231)	750	750	750	4,739	1,652	-
500091	Ramsey County Water Resource District	373	1,485	-	418	2,276	-	(1,756)	(1,145)	(67)	(2,968)	(277)	(277)	(277)	284	(143)	-
500107	Grand Forks-E Grand Forks Metropolitan Planning	5,124	20,410	-	618	26,152	-	(24,138)	(15,737)	(22,281)	(62,156)	(9,132)	(9,132)	(9,132)	(1,428)	(7,178)	-
500108	North Dakota Firefighters Association	3,868	15,407	-	1,341	20,616	-	(18,222)	(11,880)	(692)	(30,794)	(3,480)	(3,480)	(3,480)	2,336	(2,076)	-
500109	James River Valley Library System	5,467	21,774	-	18,046	45,287	-	(25,752)	(16,789)	-	(42,541)	(1,478)	(1,478)	(1,478)	6,742	445	-
500110	Grand Forks Park District	32,162	128,098	-	153,631	313,891	-	(151,501)	(98,772)	(536)	(250,809)	726	726	726	49,084	11,818	-
500111	Mcintosh County Housing Authority	777	3,093	-	-	3,870	-	(3,658)	(2,385)	(1,694)	(7,737)	(1,065)	(1,065)	(1,065)	103	(777)	-
500113	Lonetree Special Education Unit	1,458	5,806	-	3,085	10,349	-	(6,867)	(4,477)	(261)	(11,605)	(794)	(794)	(794)	1,398	(273)	-

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Chgs of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contribs	Total Deferred Outflows of Resources	Diff Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Diff Between Employer Contrib & Proportionate Share of Contrib	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There -after
												(13)	(14)	(15)	(16)	(17)	(18)
500114	Roughrider Education Services Program (RESP)	886	3,530	-	14,081	18,497	-	(4,175)	(2,722)	(158)	(7,055)	1,968	1,968	1,968	3,300	2,237	-
500116	Western Area Water Supply Authority	17,945	71,474	-	241,971	331,390	-	(84,532)	(55,111)	(3,867)	(143,510)	31,064	31,064	31,064	58,046	36,624	-
500117	Red River Joint Water Resource District	-	-	-	3,953	3,953	-	-	-	(58,371)	(58,371)	(10,927)	(10,927)	(10,927)	(10,927)	(10,693)	-
500120	Tri-Cities Joint Job Development Authority	1,897	7,557	-	18,367	27,821	-	(8,938)	(5,827)	-	(14,765)	1,917	1,917	1,917	4,770	2,535	-
500121	Devils Lake Park Board	2,707	10,781	-	84,339	97,827	-	(12,751)	(8,313)	(485)	(21,549)	14,312	14,312	14,312	18,382	14,961	-
<b>Total Allocation:</b>		<b>\$19,727,166</b>	<b>\$78,570,811</b>	<b>-</b>	<b>\$16,431,930</b>	<b>\$114,729,907</b>	<b>-</b>	<b>\$(92,925,145)</b>	<b>\$(60,583,275)</b>	<b>\$(16,514,792)</b>	<b>\$(170,023,212)</b>	<b>\$(18,427,637)</b>	<b>\$(18,427,637)</b>	<b>\$(18,427,637)</b>	<b>\$11,233,889</b>	<b>\$(11,243,381)</b>	<b>-</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

APPENDIX C

Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015  
Judges System

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Invest-ments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contribs and Proportionate Share of Contribs	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contribs and Proportionate Share of Contribs	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There-after
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
018000	ND Supreme Court	\$139,118	\$1,504,468	\$ -	\$ -	\$1,643,586	\$(56,558)	\$(1,817,965)	\$(1,438,420)	\$(1,479)	\$(3,314,422)	\$(641,548)	\$(721,870)	\$(683,535)	\$376,117	\$ -	\$ -
	<b>Total Allocation</b>	<b>\$139,118</b>	<b>\$1,504,468</b>	<b>-</b>	<b>-</b>	<b>\$1,643,586</b>	<b>\$(56,558)</b>	<b>\$(1,817,965)</b>	<b>\$(1,438,420)</b>	<b>\$(1,479)</b>	<b>\$(3,314,422)</b>	<b>\$(641,548)</b>	<b>\$(721,870)</b>	<b>\$(683,535)</b>	<b>\$376,117</b>	<b>\$ -</b>	<b>\$ -</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

APPENDIX C

Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015

National Guard System

Employer ID	Employer	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contribs and Proportionate Share of Contribs	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Contribs and Proportionate Share of Contribs	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There - after
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
054000	National Guard	\$ -	\$108,502	\$ -	\$ -	\$108,502	\$(309,993)	\$(133,889)	\$(52,331)	\$(151)	\$(496,364)	\$(258,496)	\$(98,109)	\$(58,381)	\$27,124	\$ -	\$ -
	<b>Total Allocation</b>	-	<b>\$108,502</b>	-	-	<b>\$108,502</b>	<b>\$(309,993)</b>	<b>\$(133,889)</b>	<b>\$(52,331)</b>	<b>\$(151)</b>	<b>\$(496,364)</b>	<b>\$(258,496)</b>	<b>\$(98,109)</b>	<b>\$(58,381)</b>	<b>\$27,124</b>	<b>\$ -</b>	<b>\$ -</b>

SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

APPENDIX C

Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015  
Law Enforcement System with Prior Main Service

Employer ID	Employer Name	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Proportionate Share of Contribs	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer Proportionate Share of Contribs	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There-after
												(13)	(14)	(15)	(16)	(17)	(18)
012500	Attorney General's Office	\$122,827	\$143,507	\$ -	\$ -	\$266,334	\$-	\$(162,385)	\$(173,015)	\$(144,690)	\$(480,090)	\$(57,978)	\$(57,978)	\$(57,978)	\$(3,849)	\$(38,217)	\$2,244
200010	City Of Cavalier	4,779	5,584	-	3,284	13,647	-	(6,318)	(6,732)	(26,303)	(39,353)	(5,754)	(5,754)	(5,754)	(3,648)	(4,883)	87
200016	City Of Ellendale	2,311	2,700	-	946	5,957	-	(3,055)	(3,255)	(14,574)	(20,884)	(3,286)	(3,286)	(3,286)	(2,268)	(2,844)	42
200028	City Of Thompson	-	-	-	3,119	3,119	-	-	-	(23,740)	(23,740)	(4,150)	(4,150)	(4,150)	(4,150)	(4,021)	-
200029	City Of Williston	102,828	120,141	-	9,490	232,459	-	(135,945)	(144,844)	(18,362)	(299,151)	(25,950)	(25,950)	(25,949)	19,366	(10,087)	1,878
200030	City Of Bowman	8,380	9,791	-	7,003	25,174	-	(11,079)	(11,804)	(1,488)	(24,371)	(859)	(859)	(859)	2,834	394	153
200070	City Of Powers Lake	5,283	6,173	-	18,463	29,919	-	(6,985)	(7,442)	(938)	(15,365)	2,284	2,284	2,284	4,613	2,992	97
200103	City Of Burlington	3,250	3,798	-	968	8,016	-	(4,297)	(4,579)	(11,742)	(20,618)	(2,932)	(2,932)	(2,932)	(1,499)	(2,366)	59
300001	Adams County	4,640	5,421	-	4,176	14,237	-	(6,134)	(6,536)	(11,287)	(23,957)	(2,521)	(2,521)	(2,521)	(477)	(1,764)	85
300003	Benson County	7,424	8,674	-	63,750	79,848	-	(9,815)	(10,458)	(13,270)	(33,543)	8,412	8,412	8,412	11,684	9,249	136
300006	Bowman County	9,127	10,664	-	9,799	29,590	-	(12,067)	(12,857)	(1,621)	(26,545)	(500)	(500)	(500)	3,522	857	167
300013	Dunn County	41,260	48,207	-	107,430	196,897	-	(54,549)	(58,120)	(5,055)	(117,724)	10,902	10,902	10,902	29,085	16,628	754
300020	Griggs County	4,977	5,815	-	1,845	12,637	-	(6,580)	(7,011)	(31,884)	(45,475)	(7,214)	(7,214)	(7,214)	(5,020)	(6,267)	91
300027	Mckenzie County	43,498	50,821	-	209,174	303,493	-	(57,506)	(61,271)	-	(118,777)	31,865	31,865	31,865	51,034	37,293	795
300028	Mclean County	28,857	33,716	-	6,971	69,544	-	(38,151)	(40,648)	(12,552)	(91,351)	(7,905)	(7,905)	(7,905)	4,812	(3,433)	527
300044	Slope County	4,694	5,484	-	15,810	25,988	-	(6,206)	(6,612)	(832)	(13,650)	1,910	1,910	1,910	3,978	2,545	86
300045	Stark County	46,934	54,836	-	17,702	119,472	-	(62,049)	(66,111)	(77,749)	(205,909)	(23,112)	(23,112)	(23,112)	(2,429)	(15,531)	857
300051	Ward County	99,174	115,871	-	8,283	223,328	-	(131,114)	(139,697)	(123,530)	(394,341)	(46,495)	(46,495)	(46,495)	(2,790)	(30,549)	1,812
300053	Williams County	140,219	163,827	-	73,554	377,600	-	(185,378)	(197,513)	(8,747)	(391,638)	(19,913)	(19,913)	(19,913)	41,880	1,259	2,561
<b>Total Allocation</b>		<b>\$680,462</b>	<b>\$795,030</b>	<b>-</b>	<b>\$561,768</b>	<b>\$2,037,260</b>	<b>-</b>	<b>\$(899,613)</b>	<b>\$(958,505)</b>	<b>\$(528,364)</b>	<b>\$(2,386,482)</b>	<b>\$(153,196)</b>	<b>\$(153,196)</b>	<b>\$(153,195)</b>	<b>\$146,678</b>	<b>\$(48,744)</b>	<b>\$12,431</b>



SECTION 4: Appendices for GASB 68 for North Dakota Public Employees Retirement System

APPENDIX C

Schedule of Deferred Inflows and Outflows of Resources by Employer as of June 30, 2015  
Law Enforcement System without Prior Main Service

Employer ID	Employer Name	Deferred Inflows of Resources					Deferred Outflows of Resources					Deferred Inflows/(Outflows) Recognized In Future Pension Expense (Year Ended June 30):					
		Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer ContriBs and Proportionate Share of ContriBs	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Diff Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assump-tions	Changes in Proportion and Diff Between Employer ContriBs and Proportionate Share of ContriBs	Total Deferred Inflows of Resources	2016	2017	2018	2019	2020	There-after
												(13)	(14)	(15)	(16)	(17)	(18)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
200097	City Of Devils Lake	\$51,793	\$14,638	\$-	\$4,158	\$70,589	\$-	\$(9,720)	\$(31,192)	\$(9,680)	\$(50,592)	\$3,071	\$3,071	\$3,071	\$6,311	\$2,652	\$1,822
200118	City of Berthold	4,259	1,204	-	-	5,463	-	(799)	(2,565)	(1,690)	(5,054)	29	29	29	295	(6)	34
300002	Barnes County	56,051	15,841	-	3,667	75,559	-	(10,519)	(33,756)	(1,204)	(45,479)	4,849	4,849	4,849	8,355	4,395	2,785
300030	Morton County	143,922	40,675	-	8,782	193,379	-	(27,010)	(86,675)	-	(113,685)	12,895	12,895	12,895	21,898	11,729	7,382
300040	Rolette County	53,919	15,238	-	2,654	71,811	-	(10,119)	(32,472)	-	(42,591)	4,716	4,716	4,716	8,089	4,279	2,704
	<b>Total Allocation</b>	<b>\$309,944</b>	<b>\$87,596</b>	<b>-</b>	<b>\$19,261</b>	<b>\$416,801</b>	<b>-</b>	<b>\$(58,167)</b>	<b>\$(186,660)</b>	<b>\$(12,573)</b>	<b>\$(257,400)</b>	<b>\$25,560</b>	<b>\$25,560</b>	<b>\$25,560</b>	<b>\$44,948</b>	<b>\$23,049</b>	<b>\$14,728</b>