

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
GASB STATEMENT NOS. 67 AND 68 ACCOUNTING AND FINANCIAL
REPORTING FOR PENSIONS
JUNE 30, 2016

January 23, 2017

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

Members of the Board:

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

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

Our calculation of the liability summarized in this actuarial valuation report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statements Nos. 67 and 68. The calculation of the plan’s liability for this report is not applicable for funding purposes of the plan. A calculation of the plan’s liability for purposes other than satisfying the requirements of GASB Statement No. 67 and 68 may produce significantly different results. This report may be provided to parties other than the Board and NDPERS only in its entirety and only with the permission of the Board and NDPERS. GRS is not responsible for unauthorized use of this report.

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

This report complements the funding actuarial valuation reports that were provided to NDPERS and should be considered in conjunction with those reports. Please see the funding actuarial valuation reports as of July 1, 2016, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

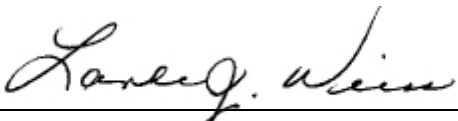
To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the North Dakota Public Employees Retirement System in accordance with the requirements of GASB Statements Nos. 67 and 68. All calculations have been made in conformity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

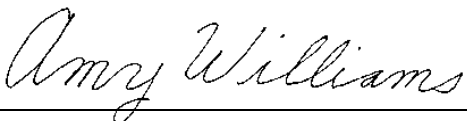
The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

By 
Lance J. Weiss, EA., M.A.A.A., F.C.A.
Senior Consultant and Team Leader

By 
Amy Williams, A.S.A., M.A.A.A., F.C.A.
Consultant

AW:sc

cc: Mr. Sparb Collins, NDPERS
Ms. Sharon Schiermeister, NDPERS
Mr. Bryan Reinhardt, NDPERS

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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2016, actuarial valuation report.

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SECTION A

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY AS OF JUNE 30, 2016

| | <u>2016</u> | | | | |
|---|------------------------|----------------|--|---|-------------------|
| Actuarial Valuation Date | July 1, 2016 | | | | |
| Measurement Date of the Net Pension Liability | July 1, 2016 | | | | |
| Employer's Fiscal Year Ending Date (Reporting Date) for GASB 67 and GASB 68 | June 30, 2016 | | | | |
| | <u>Law Enforcement</u> | | | | |
| | <u>Main System</u> | <u>Judges</u> | <u>with Prior Main Service System</u> | <u>without Prior Main Service System</u> | <u>Total PERS</u> |
| Membership | | | | | |
| Number of | | | | | |
| - Retirees and Beneficiaries | 10,394 | 43 | 79 | 2 | 10,518 |
| - Inactive, Nonretired Members | 10,460 | 4 | 206 | 63 | 10,733 |
| - Active Members | 22,762 | 56 | 498 | 100 | 23,416 |
| - Total | 43,616 | 103 | 783 | 165 | 44,667 |
| Covered Payroll | \$ 1,007,764,043 | \$ 7,937,062 | \$ 28,225,868 | \$ 4,621,494 | \$ 1,048,548,467 |
| Net Pension Liability | | | | | |
| Total Pension Liability | \$ 3,299,381,100 | \$ 39,819,443 | \$ 53,865,148 | \$ 3,499,776 | \$ 3,396,565,467 |
| Plan Fiduciary Net Position | 2,324,783,623 | 44,269,616 | 42,406,694 | 3,435,724 | 2,414,895,657 |
| Net Pension Liability | \$ 974,597,477 | \$ (4,450,173) | \$ 11,458,454 | \$ 64,052 | \$ 981,669,810 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 70.46 % | 111.18 % | 78.73 % | 98.17 % | 71.10 % |
| Net Pension Liability as a Percentage of Covered Payroll | 96.71 % | (56.07)% | 40.60 % | 1.39 % | 93.62 % |
| Development of the Single Discount Rate | | | | | |
| Single Discount Rate, Beginning of Year | 8.00 % | 8.00 % | 8.00 % | 8.00 % | 8.00 % |
| Single Discount Rate, End of Year | 8.00 % | 8.00 % | 8.00 % | 8.00 % | 8.00 % |
| Long-Term Expected Rate of Investment Return | 8.00 % | 8.00 % | 8.00 % | 8.00 % | 8.00 % |
| Long-Term Municipal Bond Rate* | 2.85 % | 2.85 % | 2.85 % | 2.85 % | 2.85 % |
| Last year ending June 30 in the 2016 to 2115 projection period for which projected benefit payments are fully funded | 2115 | 2115 | 2115 | 2115 | 2115 |
| Total Pension Expense | \$ 129,350,189 | \$ (208,033) | \$ 1,687,649 | \$ 352,776 | \$ 131,182,581 |
| Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses | | | | | |
| | <u>Main System</u> | <u>Judges</u> | <u>LE with Prior Main Service System</u> | <u>LE without Prior Main Service System</u> | <u>Total</u> |
| Deferred Outflows of Resources | | | | | |
| Difference between expected and actual experience | 14,640,518 | 38,308 | 4,021,767 | 254,348 | 18,954,941 |
| Changes in assumptions | 89,845,441 | - | 397,557 | 78,235 | 90,321,233 |
| Net difference between projected and actual earnings on pension plan investments | 135,970,390 | 2,569,393 | 2,111,510 | 213,344 | 140,864,637 |
| Total | \$ 240,456,349 | \$ 2,607,701 | \$ 6,530,834 | \$ 545,927 | \$ 250,140,811 |
| Deferred Inflows of Resources | | | | | |
| Difference between expected and actual experience | 9,023,969 | 851,174 | - | 40,334 | 9,915,477 |
| Changes in assumptions | 48,417,964 | 1,547,728 | 772,073 | 152,905 | 50,890,670 |
| Net difference between projected and actual earnings on pension plan investments | - | - | - | - | - |
| Total | \$ 57,441,933 | \$ 2,398,902 | \$ 772,073 | \$ 193,239 | \$ 60,806,147 |

*Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality. In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s Aa. The rate shown is as of June 30, 2016, the most recent date available on or before the measurement date.

DISCUSSION

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to the NDPERS subsequent to the measurement date of July 1, 2016.

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

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

Notes to Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2016, and a measurement date of July 1, 2016.

Single Discount Rate

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

The discount rate used to measure the total pension liability was 8.00%. This single discount rate was based on the expected rate of return on pension plan investments of 8.00% and the municipal bond rate of 2.85% (based on the most recent date available on or before the measurement date from the "20-Bond GO Index" from the Bond Buyer Index). The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2016, and July 1, 2015, 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. The statutory funding policy is projected to produce 100% funding on a closed group basis. Based on these 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 of 8.00% was applied to all periods of projected benefit payments to determine the total pension liability.

Effective Date and Transition

GASB Statements Nos. 67 and 68 are effective for fiscal years beginning after June 15, 2013, and June 15, 2014, respectively.

SECTION B

FINANCIAL STATEMENTS

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

PENSION EXPENSE UNDER GASB STATEMENT NO. 68
TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016

| A. Expense | | | Law Enforcement | | Total PERS |
|--|-----------------------|---------------------|-----------------------------------|--------------------------------------|-----------------------|
| | Main System | Judges | with Prior Main Service System | without Prior Main Service System | |
| 1. Service Cost | \$ 122,308,342 | \$ 1,322,507 | \$ 2,215,447 | \$ 597,633 | \$ 126,443,929 |
| 2. Interest on the Total Pension Liability | 237,161,626 | 3,117,401 | 2,770,436 | 235,321 | 243,284,784 |
| 3. Current-Period Benefit Changes ¹ | 12,241,447 | - | 11,331,600 | - | 23,573,047 |
| 4. Employee Contributions (made negative for addition here) ² | (80,902,403) | (734,571) | (1,441,051) | (319,414) | (83,397,439) |
| 5. Projected Earnings on Plan Investments (made negative for addition here) | (184,394,843) | (3,527,878) | (2,826,605) | (248,047) | (190,997,373) |
| 6. Pension Plan Administrative Expense | 2,481,187 | 11,685 | 37,211 | 7,716 | 2,537,799 |
| 7. Other Changes in Plan Fiduciary Net Position (made negative for addition here) ³ | (12,523,147) | - | (11,331,600) | - | (23,854,747) |
| 8. Recognition of Outflow (Inflow) of Resources due to Liabilities | 9,562,232 | (830,559) | 520,112 | 30,451 | 9,282,236 |
| 9. Recognition of Outflow (Inflow) of Resources due to Assets | 23,415,748 | 433,382 | 412,099 | 49,116 | 24,310,345 |
| 10. Total Pension Expense | \$ 129,350,189 | \$ (208,033) | \$ 1,687,649 | \$ 352,776 | \$ 131,182,581 |

¹ Includes the estimated liability impact of transfers from other plans.

² Includes repurchases of service credit.

³ Includes the contributions of transfers from other plans.

**STATEMENT OF OUTFLOWS AND INFLOWS
ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
GASB STATEMENT NO. 68 – TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016**

TOTAL PERS

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

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--|---|--|---|
| 1. Differences between expected and actual experience | \$ 18,954,941 | \$ 9,915,477 | \$ 9,039,464 |
| 2. Assumption Changes | 90,321,233 | 50,890,670 | 39,430,563 |
| 3. Net Difference between projected and actual earnings on pension plan investments | 140,864,637 | - | 140,864,637 |
| 4. Total | \$ 250,140,811 | \$ 60,806,147 | \$ 189,334,664 |

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

| <u>Year Ending June 30</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--------------------------------|---|
| 2017 | \$ 33,690,351 |
| 2018 | 33,732,714 |
| 2019 | 64,876,016 |
| 2020 | 42,038,842 |
| 2021 | 14,996,741 |
| Thereafter | - |
| Total | \$ 189,334,664 |

**STATEMENT OF OUTFLOWS AND INFLOWS
ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
GASB STATEMENT NO. 68 – TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016**

MAIN SYSTEM

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

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|---|---|--|---|
| 1. Differences between expected and actual experience | \$ 14,640,518 | \$ 9,023,969 | \$ 5,616,549 |
| 2. Assumption Changes | 89,845,441 | 48,417,964 | 41,427,477 |
| 3. Net Difference between projected and actual earnings on pension plan investments | 135,970,390 | - | 135,970,390 |
| 4. Total | \$ 240,456,349 | \$ 57,441,933 | \$ 183,014,416 |

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

| <u>Year Ending June 30</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--------------------------------|---|
| 2017 | \$ 32,977,980 |
| 2018 | 32,977,979 |
| 2019 | 62,639,508 |
| 2020 | 40,161,037 |
| 2021 | 14,257,912 |
| Thereafter | - |
| Total | \$ 183,014,416 |

**STATEMENT OF OUTFLOWS AND INFLOWS
ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
GASB STATEMENT NO. 68 – TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016**

JUDGES

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

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--|---|--|---|
| 1. Differences between expected and actual experience | \$ 38,308 | \$ 851,174 | \$ (812,866) |
| 2. Assumption Changes | - | 1,547,728 | (1,547,728) |
| 3. Net Difference between projected and actual earnings on pension plan investments | 2,569,393 | - | 2,569,393 |
| 4. Total | \$ 2,607,701 | \$ 2,398,902 | \$ 208,799 |

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

| <u>Year Ending June 30</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--------------------------------|---|
| 2017 | \$ (459,679) |
| 2018 | (457,026) |
| 2019 | 619,981 |
| 2020 | 505,523 |
| 2021 | - |
| Thereafter | - |
| Total | \$ 208,799 |

**STATEMENT OF OUTFLOWS AND INFLOWS
ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
GASB STATEMENT NO. 68 – TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016**

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

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

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--|---|--|---|
| 1. Differences between expected and actual experience | \$ 4,021,767 | \$ - | \$ 4,021,767 |
| 2. Assumption Changes | 397,557 | 772,073 | (374,516) |
| 3. Net Difference between projected and actual earnings on pension plan investments | 2,111,510 | - | 2,111,510 |
| 4. Total | \$ 6,530,834 | \$ 772,073 | \$ 5,758,761 |

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

| <u>Year Ending June 30</u> | <u>Net Deferred Outflows (Inflows) of Resources</u> |
|--------------------------------|---|
| 2017 | \$ 1,092,483 |
| 2018 | 1,132,194 |
| 2019 | 1,517,571 |
| 2020 | 1,295,224 |
| 2021 | 721,289 |
| Thereafter | - |
| Total | \$ 5,758,761 |

**STATEMENT OF OUTFLOWS AND INFLOWS
ARISING FROM CURRENT AND PRIOR REPORTING PERIODS
GASB STATEMENT NO. 68 – TOTAL FOR ALL EMPLOYERS
FISCAL YEAR ENDED JUNE 30, 2016**

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows (Inflows) of Resources |
|--|-----------------------------------|----------------------------------|---|
| 1. Differences between expected and actual experience | \$ 254,348 | \$ 40,334 | \$ 214,014 |
| 2. Assumption Changes | 78,235 | 152,905 | (74,670) |
| 3. Net Difference between projected and actual earnings on pension plan investments | 213,344 | - | 213,344 |
| 4. Total | \$ 545,927 | \$ 193,239 | \$ 352,688 |

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

| Year Ending June 30 | Net Deferred Outflows (Inflows) of Resources |
|------------------------|---|
| 2017 | \$ 79,567 |
| 2018 | 79,567 |
| 2019 | 98,956 |
| 2020 | 77,058 |
| 2021 | 17,540 |
| Thereafter | - |
| Total | \$ 352,688 |

SCHEDULE OF RECOGNITION OF CHANGES IN TOTAL NET PENSION LIABILITY/(ASSET) FROM CURRENT AND PRIOR REPORTING PERIODS

TOTAL PERS

| Year Ending June 30 | Difference between expected and actual experience | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience | | | | | | | | |
|------------------------|---|----------------------------------|----------------------------------|---|--------------|--------------|--------------|--------------|--------------|-------------|-----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 25,782,859 | Varies by Plan | \$ 12,205,705 | \$ 4,525,718 | \$ 4,525,718 | \$ 4,525,718 | \$ 4,463,216 | \$ 4,438,531 | \$ 3,165,882 | \$ 100,982 | \$ 37,094 | \$ - |
| 2015 | 4,395,805 | Varies by Plan | 3,121,649 | - | 637,078 | 637,078 | 757,871 | 779,083 | 796,903 | 780,488 | 7,304 | - |
| 2016 | (7,658,109) | Varies by Plan | (6,287,890) | - | - | (1,370,219) | (1,370,219) | (1,370,219) | (1,370,219) | (1,219,796) | (957,437) | - |
| Total | | | 9,039,464 | 4,525,718 | 5,162,796 | 3,792,577 | 3,850,868 | 3,847,395 | 2,592,566 | (338,326) | (913,039) | - |

| Year Ending June 30 | Changes in assumptions | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from changes in assumptions | | | | | | | | |
|------------------------|------------------------|----------------------------------|----------------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|------------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ - | Varies by Plan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (76,149,640) | Varies by Plan | (50,288,752) | - | (12,930,444) | (12,930,444) | (12,890,965) | (12,845,129) | (12,391,929) | (12,142,840) | (17,889) | - |
| 2016 | 108,139,418 | Varies by Plan | 89,719,315 | - | - | 18,420,103 | 18,420,103 | 18,420,103 | 18,420,103 | 18,531,337 | 15,927,669 | - |
| Total | | | 39,430,563 | - | (12,930,444) | 5,489,659 | 5,529,138 | 5,574,974 | 6,028,174 | 6,388,497 | 15,909,780 | - |

| Year Ending June 30 | Difference between projected and actual earnings on pension plan investments | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments | | | | | | | | |
|------------------------|---|----------------------------------|----------------------------------|--|-----------------|-----------------|-----------------|-----------------|------------|------------|------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (159,724,630) | Varies by Plan | \$ (63,889,852) | \$ (31,944,926) | \$ (31,944,926) | \$ (31,944,926) | \$ (31,944,926) | \$ (31,944,926) | \$ - | \$ - | \$ - | \$ - |
| 2015 | 101,333,015 | Varies by Plan | 60,799,811 | - | 20,266,602 | 20,266,602 | 20,266,602 | 20,266,602 | 20,266,607 | - | - | - |
| 2016 | 179,943,347 | Varies by Plan | 143,954,678 | - | - | 35,988,669 | 35,988,669 | 35,988,669 | 35,988,669 | 35,988,671 | - | - |
| Total | | | 140,864,637 | (31,944,926) | (11,678,324) | 24,310,345 | 24,310,345 | 24,310,345 | 56,255,276 | 35,988,671 | - | - |

| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from All Sources | | | | | | | | |
|------------------------|------------------|----------------------------------|----------------------------------|---|-----------------|-----------------|-----------------|-----------------|--------------|--------------|------------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (133,941,771) | Varies by Type | \$ (51,684,147) | \$ (27,419,208) | \$ (27,419,208) | \$ (27,419,208) | \$ (27,481,710) | \$ (27,506,395) | \$ 3,165,882 | \$ 100,982 | \$ 37,094 | \$ - |
| 2015 | 29,579,180 | Varies by Type | 13,632,708 | - | 7,973,236 | 7,973,236 | 8,133,508 | 8,200,556 | 8,671,581 | (11,362,352) | (10,585) | - |
| 2016 | 280,424,656 | Varies by Type | 227,386,103 | - | - | 53,038,553 | 53,038,553 | 53,038,553 | 53,038,553 | 53,300,212 | 14,970,232 | - |
| Total | | | 189,334,664 | (27,419,208) | (19,445,972) | 33,592,581 | 33,690,351 | 33,732,714 | 64,876,016 | 42,038,842 | 14,996,741 | - |

SCHEDULE OF RECOGNITION OF CHANGES IN TOTAL NET PENSION LIABILITY/(ASSET) FROM CURRENT AND PRIOR REPORTING PERIODS

MAIN SYSTEM

| Year Ending June 30 | Difference between expected and actual experience | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience | | | | | | | | |
|------------------------|---|----------------------------------|----------------------------------|---|--------------|--------------|--------------|--------------|--------------|-------------|-------------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 24,957,025 | 5.70 | \$ 11,821,750 | \$ 4,378,425 | \$ 4,378,425 | \$ 4,378,425 | \$ 4,378,425 | \$ 4,378,425 | \$ 3,064,900 | \$ - | \$ - | \$ - |
| 2015 | 4,235,236 | 5.98 | 2,818,768 | | 708,234 | 708,234 | 708,234 | 708,234 | 708,234 | 694,066 | - | - |
| 2016 | (10,881,976) | 5.8568 | (9,023,969) | | | (1,858,007) | (1,858,007) | (1,858,007) | (1,858,007) | (1,858,007) | (1,591,941) | - |
| Total | | | 5,616,549 | 4,378,425 | 5,086,659 | 3,228,652 | 3,228,652 | 3,228,652 | 1,915,127 | (1,163,941) | (1,591,941) | - |

| Year Ending June 30 | Changes in assumptions | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from changes in assumptions | | | | | | | | |
|------------------------|------------------------|----------------------------------|----------------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|------------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ - | 5.70 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (72,748,598) | 5.98 | (48,417,964) | | (12,165,317) | (12,165,317) | (12,165,317) | (12,165,317) | (12,165,317) | (11,922,013) | - | - |
| 2016 | 108,344,338 | 5.8568 | 89,845,441 | | | 18,498,897 | 18,498,897 | 18,498,897 | 18,498,897 | 18,498,897 | 15,849,853 | - |
| Total | | | 41,427,477 | - | (12,165,317) | 6,333,580 | 6,333,580 | 6,333,580 | 6,333,580 | 6,576,884 | 15,849,853 | - |

| Year Ending June 30 | Difference between projected and actual earnings on pension plan investments | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments | | | | | | | | |
|------------------------|---|----------------------------------|----------------------------------|--|-----------------|-----------------|-----------------|-----------------|------------|------------|------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (154,875,241) | 5.00 | \$ (61,950,097) | \$ (30,975,048) | \$ (30,975,048) | \$ (30,975,048) | \$ (30,975,048) | \$ (30,975,049) | \$ - | \$ - | \$ - | \$ - |
| 2015 | 98,213,520 | 5.00 | 58,928,114 | | 19,642,703 | 19,642,703 | 19,642,703 | 19,642,703 | 19,642,708 | - | - | - |
| 2016 | 173,740,466 | 5.0000 | 138,992,373 | | | 34,748,093 | 34,748,093 | 34,748,093 | 34,748,093 | 34,748,094 | - | - |
| Total | | | 135,970,390 | (30,975,048) | (11,332,345) | 23,415,748 | 23,415,748 | 23,415,747 | 54,390,801 | 34,748,094 | - | - |

| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from All Sources | | | | | | | | |
|------------------------|------------------|----------------------------------|----------------------------------|---|-----------------|-----------------|-----------------|-----------------|--------------|--------------|------------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (129,918,216) | Varies by Type | \$ (50,128,347) | \$ (26,596,623) | \$ (26,596,623) | \$ (26,596,623) | \$ (26,596,623) | \$ (26,596,624) | \$ 3,064,900 | \$ - | \$ - | \$ - |
| 2015 | 29,700,158 | Varies by Type | 13,328,918 | - | 8,185,620 | 8,185,620 | 8,185,620 | 8,185,620 | 8,185,625 | (11,227,947) | - | - |
| 2016 | 271,202,828 | Varies by Type | 219,813,845 | - | - | 51,388,983 | 51,388,983 | 51,388,983 | 51,388,983 | 51,388,984 | 14,257,912 | - |
| Total | | | 183,014,416 | (26,596,623) | (18,411,003) | 32,977,980 | 32,977,980 | 32,977,979 | 62,639,508 | 40,161,037 | 14,257,912 | - |

SCHEDULE OF RECOGNITION OF CHANGES IN TOTAL NET PENSION LIABILITY/(ASSET) FROM CURRENT AND PRIOR REPORTING PERIODS

JUDGES

| Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience | | | | | | | | | | | | |
|---|---|----------------------------------|----------------------------------|-----------------------------------|------------|------------|-----------|-----------|-----------|----------|------|------|
| Year Ending June 30 | Difference between expected and actual experience | Recognition Period (Years) | Total Deferred (2017-2022) | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 340,738 | 3.38 | \$ 38,308 | \$ 100,810 | \$ 100,810 | \$ 100,810 | \$ 38,308 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (75,927) | 3.92 | (37,189) | | (19,369) | (19,369) | (19,369) | (17,820) | - | - | - | - |
| 2016 | (1,055,087) | 4.3761 | (813,985) | | | (241,102) | (241,102) | (241,102) | (241,102) | (90,679) | - | - |
| Total | | | (812,866) | 100,810 | 81,441 | (159,661) | (222,163) | (258,922) | (241,102) | (90,679) | - | - |

| Increase (Decrease) in Pension Expense Arising from changes in assumptions | | | | | | | | | | | | |
|--|------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|----------|------|------|
| Year Ending June 30 | Changes in assumptions | Recognition Period (Years) | Total Deferred (2017-2022) | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ - | 3.38 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (1,931,030) | 3.92 | (945,810) | | (492,610) | (492,610) | (492,610) | (453,200) | - | - | - | - |
| 2016 | (780,206) | 4.3761 | (601,918) | | | (178,288) | (178,288) | (178,288) | (178,288) | (67,054) | - | - |
| Total | | | (1,547,728) | - | (492,610) | (670,898) | (670,898) | (631,488) | (178,288) | (67,054) | - | - |

| Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments | | | | | | | | | | | | |
|--|---|----------------------------------|----------------------------------|-----------------------------------|--------------|--------------|--------------|--------------|-----------|------------|------|------|
| Year Ending June 30 | Difference between projected and actual earnings on pension plan investments | Recognition Period (Years) | Total Deferred (2017-2022) | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (3,029,943) | 5.00 | \$ (1,211,976) | \$ (605,989) | \$ (605,989) | \$ (605,989) | \$ (605,989) | \$ (605,987) | \$ - | \$ - | \$ - | \$ - |
| 2015 | 1,880,585 | 5.00 | 1,128,351 | | 376,117 | 376,117 | 376,117 | 376,117 | 376,117 | - | - | - |
| 2016 | 3,316,272 | 5.0000 | 2,653,018 | | | 663,254 | 663,254 | 663,254 | 663,254 | \$ 663,256 | - | - |
| Total | | | 2,569,393 | (605,989) | (229,872) | 433,382 | 433,382 | 433,384 | 1,039,371 | 663,256 | - | - |

| Increase (Decrease) in Pension Expense Arising from All Sources | | | | | | | | | | | | |
|---|------------------|----------------------------------|----------------------------------|-----------------------------------|--------------|--------------|--------------|--------------|---------|---------|------|------|
| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (2017-2022) | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (2,689,205) | Varies by Type | \$ (1,173,668) | \$ (505,179) | \$ (505,179) | \$ (505,179) | \$ (567,681) | \$ (605,987) | \$ - | \$ - | \$ - | \$ - |
| 2015 | (126,372) | Varies by Type | 145,352 | - | (135,862) | (135,862) | (135,862) | (94,903) | 376,117 | - | - | - |
| 2016 | 1,480,979 | Varies by Type | 1,237,115 | - | - | 243,864 | 243,864 | 243,864 | 243,864 | 505,523 | - | - |
| Total | | | 208,799 | (505,179) | (641,041) | (397,177) | (459,679) | (457,026) | 619,981 | 505,523 | - | - |

SCHEDULE OF RECOGNITION OF CHANGES IN TOTAL NET PENSION LIABILITY/(ASSET) FROM CURRENT AND PRIOR REPORTING PERIODS

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| Year Ending June 30 | Difference between expected and actual experience | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience | | | | | | | | |
|---------------------|---|----------------------------|----------------------------|---|----------|----------|----------|-----------|-----------|-----------|-----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 167,797 | Varies by Plan | \$ 153,763 | \$ 4,678 | \$ 4,678 | \$ 4,678 | \$ 4,678 | \$ 18,301 | \$ 59,177 | \$ 59,177 | \$ 12,430 | \$ - |
| 2015 | 146,452 | Varies by Plan | 277,606 | - | (65,577) | (65,577) | 55,216 | 74,879 | 74,879 | 72,632 | - | - |
| 2016 | 4,328,449 | 5.8647 | 3,590,398 | | | 738,051 | 738,051 | 738,051 | 738,051 | 738,051 | 638,194 | - |
| Total | | | 4,021,767 | 4,678 | (60,899) | 677,152 | 797,945 | 831,231 | 872,107 | 869,860 | 650,624 | - |

| Year Ending June 30 | Changes in assumptions | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from changes in assumptions | | | | | | | | |
|---------------------|------------------------|----------------------------|----------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|--------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ - | Varies by Plan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (1,249,599) | Varies by Plan | (772,073) | - | (238,763) | (238,763) | (199,284) | (192,858) | (192,858) | (187,073) | - | - |
| 2016 | 479,280 | 5.8647 | 397,557 | | | 81,723 | 81,723 | 81,723 | 81,723 | 81,723 | 70,665 | - |
| Total | | | (374,516) | - | (238,763) | (157,040) | (117,561) | (111,135) | (111,135) | (105,350) | 70,665 | - |

| Year Ending June 30 | Difference between projected and actual earnings on pension plan investments | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments | | | | | | | | |
|---------------------|--|----------------------------|----------------------------|--|--------------|--------------|--------------|--------------|---------|------------|------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (1,722,501) | 5.00 | \$ (689,001) | \$ (344,500) | \$ (344,500) | \$ (344,500) | \$ (344,500) | \$ (344,501) | \$ - | \$ - | \$ - | \$ - |
| 2015 | 1,129,415 | 5.00 | 677,649 | - | 225,883 | 225,883 | 225,883 | 225,883 | 225,883 | - | - | - |
| 2016 | 2,653,578 | 5.0000 | 2,122,862 | | | 530,716 | 530,716 | 530,716 | 530,716 | \$ 530,714 | - | - |
| Total | | | 2,111,510 | (344,500) | (118,617) | 412,099 | 412,099 | 412,098 | 756,599 | 530,714 | - | - |

| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from All Sources | | | | | | | | |
|---------------------|------------------|----------------------------|----------------------------|---|--------------|--------------|--------------|--------------|-----------|-----------|-----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (1,554,704) | Varies by Type | \$ (535,238) | \$ (339,822) | \$ (339,822) | \$ (339,822) | \$ (339,822) | \$ (326,200) | \$ 59,177 | \$ 59,177 | \$ 12,430 | \$ - |
| 2015 | 26,268 | Varies by Type | 183,182 | - | (78,457) | (78,457) | 81,815 | 107,904 | 107,904 | (114,441) | - | - |
| 2016 | 7,461,307 | Varies by Type | 6,110,817 | - | - | 1,350,490 | 1,350,490 | 1,350,490 | 1,350,490 | 1,350,488 | 708,859 | - |
| Total | | | 5,758,761 | (339,822) | (418,279) | 932,211 | 1,092,483 | 1,132,194 | 1,517,571 | 1,295,224 | 721,289 | - |

SCHEDULE OF RECOGNITION OF CHANGES IN TOTAL NET PENSION LIABILITY/(ASSET) FROM CURRENT AND PRIOR REPORTING PERIODS

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| Year Ending June 30 | Difference between expected and actual experience | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience | | | | | | | | |
|---------------------|---|----------------------------|----------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 317,299 | 7.59 | \$ 191,884 | \$ 41,805 | \$ 41,805 | \$ 41,805 | \$ 41,805 | \$ 41,805 | \$ 41,805 | \$ 41,805 | \$ 24,664 | \$ - |
| 2015 | 90,044 | 6.53 | 62,464 | | 13,790 | 13,790 | 13,790 | 13,790 | 13,790 | 13,790 | 7,304 | - |
| 2016 | (49,495) | 5.4025 | (40,334) | | | (9,161) | (9,161) | (9,161) | (9,161) | (9,161) | (3,690) | - |
| Total | | | 214,014 | 41,805 | 55,595 | 46,434 | 46,434 | 46,434 | 46,434 | 46,434 | 28,278 | - |

| Year Ending June 30 | Changes in assumptions | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from changes in assumptions | | | | | | | | |
|---------------------|------------------------|----------------------------|----------------------------|--|----------|----------|----------|----------|----------|----------|----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ - | 7.59 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2015 | (220,413) | 6.53 | (152,905) | | (33,754) | (33,754) | (33,754) | (33,754) | (33,754) | (33,754) | (17,889) | - |
| 2016 | 96,006 | 5.4025 | 78,235 | | | 17,771 | 17,771 | 17,771 | 17,771 | 17,771 | 7,151 | - |
| Total | | | (74,670) | - | (33,754) | (15,983) | (15,983) | (15,983) | (15,983) | (15,983) | (10,738) | - |

| Year Ending June 30 | Difference between projected and actual earnings on pension plan investments | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments | | | | | | | | |
|---------------------|--|----------------------------|----------------------------|--|-------------|-------------|-------------|-------------|--------|--------|------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ (96,945) | 5.00 | \$ (38,778) | \$ (19,389) | \$ (19,389) | \$ (19,389) | \$ (19,389) | \$ (19,389) | \$ - | \$ - | \$ - | \$ - |
| 2015 | 109,495 | 5.00 | 65,697 | | 21,899 | 21,899 | 21,899 | 21,899 | 21,899 | - | - | - |
| 2016 | 233,031 | 5.0000 | 186,425 | | | 46,606 | 46,606 | 46,606 | 46,606 | 46,607 | - | - |
| Total | | | 213,344 | (19,389) | 2,510 | 49,116 | 49,116 | 49,116 | 68,505 | 46,607 | - | - |

| Year Ending June 30 | Total Difference | Recognition Period (Years) | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from All Sources | | | | | | | | |
|---------------------|------------------|----------------------------|----------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|
| | | | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| 2014 | \$ 220,354 | Varies by Type | \$ 153,106 | \$ 22,416 | \$ 22,416 | \$ 22,416 | \$ 22,416 | \$ 22,416 | \$ 41,805 | \$ 41,805 | \$ 24,664 | \$ - |
| 2015 | (20,874) | Varies by Type | (24,744) | - | 1,935 | 1,935 | 1,935 | 1,935 | 1,935 | (19,964) | (10,585) | - |
| 2016 | 279,542 | Varies by Type | 224,326 | - | - | 55,216 | 55,216 | 55,216 | 55,216 | 55,217 | 3,461 | - |
| Total | | | 352,688 | 22,416 | 24,351 | 79,567 | 79,567 | 79,567 | 98,956 | 77,058 | 17,540 | - |

STATEMENT OF DETAILS OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS

TOTAL PERS

| | Total Deferred | | Outflow of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|---|------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|------|
| | (2017-2022) | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | Difference between expected and actual experience | \$ 18,954,941 | \$ 4,525,718 | \$ 5,247,742 | \$ 5,985,793 | \$ 5,978,507 | \$ 5,973,485 | \$ 4,700,836 | \$ 1,619,521 | \$ 682,592 | \$ - |
| Changes in assumptions | 90,321,233 | - | - | 18,598,391 | 18,598,391 | 18,598,391 | 18,598,391 | 18,598,391 | 15,927,669 | - | |
| Difference between projected and actual earnings on investments | 140,864,637 | - | - | 24,310,345 | 24,310,345 | 24,310,345 | 56,255,276 | 35,988,671 | - | - | |
| Total | 250,140,811 | 4,525,718 | 5,247,742 | 48,894,529 | 48,887,243 | 48,882,221 | 79,554,503 | 56,206,583 | 16,610,261 | - | |

| | Total Deferred | | (Inflows) of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|---|---------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------|------|
| | (2017-2022) | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | Difference between expected and actual experience | \$ (9,915,477) | \$ - | \$ (84,946) | \$ (2,193,216) | \$ (2,127,639) | \$ (2,126,090) | \$ (2,108,270) | \$ (1,957,847) | \$ (1,595,631) | \$ - |
| Changes in assumptions | (50,890,670) | - | (12,930,444) | (13,108,732) | (13,069,253) | (13,023,417) | (12,570,217) | (12,209,894) | (17,889) | - | |
| Difference between projected and actual earnings on investments | - | (31,944,926) | (11,678,324) | - | - | - | - | - | - | - | |
| Total | (60,806,147) | (31,944,926) | (24,693,714) | (15,301,948) | (15,196,892) | (15,149,507) | (14,678,487) | (14,167,741) | (1,613,520) | - | |

| | Total Deferred | | Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30 | | | | | | | | |
|--------------|--------------------|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|------|
| | (2017-2022) | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | Total Liabilities | \$ 48,470,027 | \$ 4,525,718 | \$ (7,767,648) | \$ 9,282,236 | \$ 9,380,006 | \$ 9,422,369 | \$ 8,620,740 | \$ 6,050,171 | \$ 14,996,741 | \$ - |
| Total Assets | 140,864,637 | (31,944,926) | (11,678,324) | 24,310,345 | 24,310,345 | 24,310,345 | 56,255,276 | 35,988,671 | - | - | |
| Total | 189,334,664 | (27,419,208) | (19,445,972) | 33,592,581 | 33,690,351 | 33,732,714 | 64,876,016 | 42,038,842 | 14,996,741 | - | |

STATEMENT OF DETAILS OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS

MAIN SYSTEM

| | Total | | Outflow of Resources | | | | | | | |
|---|-------------------------|--------------|-----------------------------------|--------------|--------------|--------------|--------------|------------|------------|------|
| | Deferred (2017-2022) | | Recognized in Year Ending June 30 | | | | | | | |
| | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Difference between expected and actual experience | \$ 14,640,518 | \$ 4,378,425 | \$ 5,086,659 | \$ 5,086,659 | \$ 5,086,659 | \$ 5,086,659 | \$ 3,773,134 | \$ 694,066 | \$ - | \$ - |
| Changes in assumptions | 89,845,441 | - | - | 18,498,897 | 18,498,897 | 18,498,897 | 18,498,897 | 18,498,897 | 15,849,853 | - |
| Difference between projected and actual earnings on investments | 135,970,390 | - | - | 23,415,748 | 23,415,748 | 23,415,747 | 54,390,801 | 34,748,094 | - | - |
| Total | 240,456,349 | 4,378,425 | 5,086,659 | 47,001,304 | 47,001,304 | 47,001,303 | 76,662,832 | 53,941,057 | 15,849,853 | - |

| | Total | | (Inflows) of Resources | | | | | | | | |
|---|-------------------------|--------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------|
| | Deferred (2017-2022) | | Recognized in Year Ending June 30 | | | | | | | | |
| | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Difference between expected and actual experience | \$ (9,023,969) | \$ - | \$ - | \$ (1,858,007) | \$ (1,858,007) | \$ (1,858,007) | \$ (1,858,007) | \$ (1,858,007) | \$ (1,858,007) | \$ (1,591,941) | \$ - |
| Changes in assumptions | (48,417,964) | - | (12,165,317) | (12,165,317) | (12,165,317) | (12,165,317) | (12,165,317) | (11,922,013) | - | - | |
| Difference between projected and actual earnings on investments | - | (30,975,048) | (11,332,345) | - | - | - | - | - | - | - | |
| Total | (57,441,933) | (30,975,048) | (23,497,662) | (14,023,324) | (14,023,324) | (14,023,324) | (14,023,324) | (13,780,020) | (1,591,941) | - | |

| | Total | | Increase (Decrease) in Pension Expense Arising from Assets and Liabilities | | | | | | | |
|-------------------|-------------------------|--------------|--|--------------|--------------|--------------|--------------|--------------|---------------|------|
| | Deferred (2017-2022) | | Recognized in Year Ending June 30 | | | | | | | |
| | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Total Liabilities | \$ 47,044,026 | \$ 4,378,425 | \$ (7,078,658) | \$ 9,562,232 | \$ 9,562,232 | \$ 9,562,232 | \$ 8,248,707 | \$ 5,412,943 | \$ 14,257,912 | \$ - |
| Total Assets | 135,970,390 | (30,975,048) | (11,332,345) | 23,415,748 | 23,415,748 | 23,415,747 | 54,390,801 | 34,748,094 | - | - |
| Total | 183,014,416 | (26,596,623) | (18,411,003) | 32,977,980 | 32,977,980 | 32,977,979 | 62,639,508 | 40,161,037 | 14,257,912 | - |

STATEMENT OF DETAILS OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS

JUDGES

| | Total Deferred (2017-2022) | Outflow of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|----------------------------------|---|------------|------------|-----------|---------|-----------|---------|------|------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Difference between expected and actual experience | \$ 38,308 | \$ 100,810 | \$ 100,810 | \$ 100,810 | \$ 38,308 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Changes in assumptions | - | - | - | - | - | - | - | - | - | - |
| Difference between projected and actual earnings on investments | 2,569,393 | - | - | 433,382 | 433,382 | 433,384 | 1,039,371 | 663,256 | - | - |
| Total | 2,607,701 | 100,810 | 100,810 | 534,192 | 471,690 | 433,384 | 1,039,371 | 663,256 | - | - |

| | Total Deferred (2017-2022) | (Inflows) of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|----------------------------------|---|-------------|--------------|--------------|--------------|--------------|-------------|------|------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Difference between expected and actual experience | \$ (851,174) | \$ - | \$ (19,369) | \$ (260,471) | \$ (260,471) | \$ (258,922) | \$ (241,102) | \$ (90,679) | \$ - | \$ - |
| Changes in assumptions | (1,547,728) | - | (492,610) | (670,898) | (670,898) | (631,488) | (178,288) | (67,054) | - | - |
| Difference between projected and actual earnings on investments | - | (605,989) | (229,872) | - | - | - | - | - | - | - |
| Total | (2,398,902) | (605,989) | (741,851) | (931,369) | (931,369) | (890,410) | (419,390) | (157,733) | - | - |

| | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30 | | | | | | | | |
|-------------------|----------------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|------|------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Total Liabilities | \$ (2,360,594) | \$ 100,810 | \$ (411,169) | \$ (830,559) | \$ (893,061) | \$ (890,410) | \$ (419,390) | \$ (157,733) | \$ - | \$ - |
| Total Assets | 2,569,393 | (605,989) | (229,872) | 433,382 | 433,382 | 433,384 | 1,039,371 | 663,256 | - | - |
| Total | 208,799 | (505,179) | (641,041) | (397,177) | (459,679) | (457,026) | 619,981 | 505,523 | - | - |

STATEMENT OF DETAILS OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| | Total Deferred | | Outflow of Resources Recognized in Year Ending June 30 | | | | | | | |
|---|-------------------|------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|----------|
| | (2017-2022) | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Difference between expected and actual experience | \$ 4,021,767 | \$ 4,678 | \$ 4,678 | \$ 742,729 | \$ 797,945 | \$ 831,231 | \$ 872,107 | \$ 869,860 | \$ 650,624 | \$ - |
| Changes in assumptions | 397,557 | - | - | 81,723 | 81,723 | 81,723 | 81,723 | 81,723 | 70,665 | - |
| Difference between projected and actual earnings on investments | 2,111,510 | - | - | 412,099 | 412,099 | 412,098 | 756,599 | 530,714 | - | - |
| Total | 6,530,834 | 4,678 | 4,678 | 1,236,551 | 1,291,767 | 1,325,052 | 1,710,429 | 1,482,297 | 721,289 | - |
| | | | | | | | | | | |
| | Total Deferred | | (Inflows) of Resources Recognized in Year Ending June 30 | | | | | | | |
| | (2017-2022) | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Difference between expected and actual experience | \$ - | \$ - | \$ (65,577) | \$ (65,577) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Changes in assumptions | (772,073) | - | (238,763) | (238,763) | (199,284) | (192,858) | (192,858) | (187,073) | - | - |
| Difference between projected and actual earnings on investments | - | (344,500) | (118,617) | - | - | - | - | - | - | - |
| Total | (772,073) | (344,500) | (422,957) | (304,340) | (199,284) | (192,858) | (192,858) | (187,073) | - | - |
| | | | | | | | | | | |
| | Total Deferred | | Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30 | | | | | | | |
| | (2017-2022) | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Total Liabilities | \$ 3,647,251 | \$ 4,678 | \$ (299,662) | \$ 520,112 | \$ 680,384 | \$ 720,096 | \$ 760,972 | \$ 764,510 | \$ 721,289 | \$ - |
| Total Assets | 2,111,510 | (344,500) | (118,617) | 412,099 | 412,099 | 412,098 | 756,599 | 530,714 | - | - |
| Total | 5,758,761 | (339,822) | (418,279) | 932,211 | 1,092,483 | 1,132,194 | 1,517,571 | 1,295,224 | 721,289 | - |

STATEMENT OF DETAILS OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR REPORTING PERIODS

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| | Total Deferred (2017-2022) | Outflow of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|----------------------------------|---|---------------|----------------|----------------|----------------|----------------|----------------|---------------|----------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | |
| Difference between expected and actual experience | \$ 254,348 | \$ 41,805 | \$ 55,595 | \$ 55,595 | \$ 55,595 | \$ 55,595 | \$ 55,595 | \$ 55,595 | \$ 31,968 | \$ - |
| Changes in assumptions | 78,235 | - | - | 17,771 | 17,771 | 17,771 | 17,771 | 17,771 | 7,151 | - |
| Difference between projected and actual earnings on investments | 213,344 | - | 2,510 | 49,116 | 49,116 | 49,116 | 68,505 | 46,607 | - | - |
| Total | 545,927 | 41,805 | 58,105 | 122,482 | 122,482 | 122,482 | 141,871 | 119,973 | 39,119 | - |

| | Total Deferred (2017-2022) | (Inflows) of Resources Recognized in Year Ending June 30 | | | | | | | | |
|---|----------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | |
| Difference between expected and actual experience | \$ (40,334) | \$ - | \$ - | \$ (9,161) | \$ (9,161) | \$ (9,161) | \$ (9,161) | \$ (9,161) | \$ (3,690) | \$ - |
| Changes in assumptions | (152,905) | - | (33,754) | (33,754) | (33,754) | (33,754) | (33,754) | (33,754) | (17,889) | - |
| Difference between projected and actual earnings on investments | - | (19,389) | - | - | - | - | - | - | - | - |
| Total | (193,239) | (19,389) | (33,754) | (42,915) | (42,915) | (42,915) | (42,915) | (42,915) | (21,579) | - |

| | Total Deferred (2017-2022) | Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30 | | | | | | | | |
|-------------------|----------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| | | | | | | | | | | |
| Total Liabilities | \$ 139,344 | \$ 41,805 | \$ 21,841 | \$ 30,451 | \$ 30,451 | \$ 30,451 | \$ 30,451 | \$ 30,451 | \$ 17,540 | \$ - |
| Total Assets | 213,344 | (19,389) | 2,510 | 49,116 | 49,116 | 49,116 | 68,505 | 46,607 | - | - |
| Total | 352,688 | 22,416 | 24,351 | 79,567 | 79,567 | 79,567 | 98,956 | 77,058 | 17,540 | - |

STATEMENT OF FIDUCIARY NET POSITION
AS OF FISCAL YEARS ENDING

| | Fiscal Year Ending | |
|--|-------------------------------|-------------------------------|
| | July 1, 2015 | July 1, 2016 |
| Assets | | |
| Cash | \$ 7,700,778 | \$ 9,317,857 |
| Receivables | | |
| Contribution receivable | 10,097,551 | 12,753,464 |
| Interest receivable | 4,462,618 | 5,765,507 |
| Due from other fiduciary funds | 205,726 | 309,308 |
| Due from Uniform Group Insurance Plan | | |
| Due from other state agencies | 460 | 0 |
| Total receivables | <u>14,766,355</u> | <u>18,828,279</u> |
| Investments | | |
| Equities | 1,263,057,765 | 1,278,735,642 |
| Fixed income | 544,120,975 | 546,274,647 |
| Real estate | 418,669,456 | 447,464,886 |
| Mutual funds | - | - |
| Annuities | - | - |
| Alternative investments | 86,518,762 | 77,800,359 |
| Invested cash | <u>39,067,851</u> | <u>37,566,289</u> |
| Total Investments | <u>2,351,434,809</u> | <u>2,387,841,823</u> |
| Prepaid expenses | 276 | - |
| Invested Securities Lending Collateral | - | 24,042,640 |
| Capital assets (net of depreciation/ amortization) | <u>2,043,278</u> | <u>1,691,598</u> |
| Total assets | <u>2,375,945,496</u> | <u>2,441,722,197</u> |
| Liabilities | | |
| Salaries payable | 91,535 | 103,819 |
| Accounts payable | 4,012,487 | 2,520,453 |
| Due to other fiduciary funds | 1,878 | 25,861 |
| Due to Uniform Group Insurance Plan | 19,029 | 13,325 |
| Securities Lending Collateral | | 24,042,640 |
| Due to other state agencies | 13,346 | 11,713 |
| Accrued compensated absences | <u>96,412</u> | <u>108,729</u> |
| Total liabilities | <u>4,234,687</u> | <u>26,826,540</u> |
| Net position restricted for pensions | <u><u>\$2,371,710,809</u></u> | <u><u>\$2,414,895,657</u></u> |

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR FISCAL YEARS ENDING**

| | Fiscal Year Ending | | | | | | | | | |
|---|--------------------|---------------|--|---|------------------|------------------|---------------|--|---|------------------|
| | July 1, 2015 | | | | | July 1, 2016 | | | | |
| | Main System | Judges | Law Enforcement with Prior Main System service | Law Enforcement without Prior Main System service | Total PERS | Main System | Judges | Law Enforcement with Prior Main System service | Law Enforcement without Prior Main System service | Total PERS |
| Additions | | | | | | | | | | |
| Contributions: | | | | | | | | | | |
| From employer | \$ 67,669,373 | \$ 1,225,358 | \$ 1,638,385 | \$ 309,419 | \$ 70,842,535 | \$ 72,960,488 | \$ 1,364,327 | \$ 2,384,097 | \$ 371,664 | \$ 77,080,576 |
| From employee | 66,688,488 | 559,524 | 928,984 | 215,065 | 68,392,061 | 71,996,797 | 622,985 | 1,342,588 | 255,906 | 74,218,276 |
| Transfer from general fund | - | - | - | - | - | 1,890 | - | - | - | 1,890 |
| Transfers from other plans | (1,689,670) | - | 1,689,670 | - | - | 12,241,447 | - | 11,331,600 | - | 23,573,047 |
| Total contributions | 132,668,191 | 1,784,882 | 4,257,039 | 524,484 | 139,234,596 | 157,200,622 | 1,987,312 | 15,058,285 | 627,570 | 174,873,789 |
| Investment income: | 78,945,836 | 1,532,170 | 971,657 | 86,902 | 81,536,565 | 10,654,377 | 211,606 | 173,027 | 15,016 | 11,054,026 |
| Securities Lending Income | - | - | - | - | - | 279,098 | - | - | - | 279,098 |
| Repurchase service credit | 6,434,176 | 143,800 | 67,519 | 6,384 | 6,651,879 | 8,905,606 | 111,586 | 98,463 | 63,508 | 9,179,163 |
| Miscellaneous income | - | - | - | - | - | 712 | - | - | - | 712 |
| Total additions | 218,048,203 | 3,460,852 | 5,296,215 | 617,770 | 227,423,040 | 177,040,415 | 2,310,504 | 15,329,775 | 706,094 | 195,386,788 |
| Deductions | | | | | | | | | | |
| Total Benefits, Refunds and Transfers | 131,499,520 | 2,025,907 | 1,381,914 | 22,396 | 134,929,737 | 145,864,485 | 2,166,615 | 1,577,846 | 55,195 | 149,664,141 |
| Administrative expenses | 2,318,204 | 11,168 | 28,834 | 7,151 | 2,365,357 | 2,481,187 | 11,685 | 37,211 | 7,716 | 2,537,799 |
| Total deductions | 133,817,724 | 2,037,075 | 1,410,748 | 29,547 | 137,295,094 | 148,345,672 | 2,178,300 | 1,615,057 | 62,911 | 152,201,940 |
| Change in net position | 84,230,479 | 1,423,777 | 3,885,467 | 588,223 | 90,127,946 | 28,694,743 | 132,204 | 13,714,718 | 643,183 | 43,184,848 |
| Net position restricted for pensions | | | | | | | | | | |
| Beginning of year | 2,211,858,401 | 42,713,635 | 24,806,509 | 2,204,318 | 2,281,582,863 | 2,296,088,880 | 44,137,412 | 28,691,976 | 2,792,541 | 2,371,710,809 |
| End of year | \$ 2,296,088,880 | \$ 44,137,412 | \$ 28,691,976 | \$ 2,792,541 | \$ 2,371,710,809 | \$ 2,324,783,623 | \$ 44,269,616 | \$ 42,406,694 | \$ 3,435,724 | \$ 2,414,895,657 |

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIO CURRENT PERIOD
FISCAL YEAR ENDED JUNE 30, 2016

| | <u>Law Enforcement</u> | | | | |
|--|-------------------------|-----------------------|---------------------------------------|--|-------------------------|
| | <u>Main System</u> | <u>Judges</u> | <u>with Prior Main System Service</u> | <u>without Prior Main System Service</u> | <u>Total PERS</u> |
| | | | | | |
| Total Pension Liability | | | | | |
| Service Cost | \$ 122,308,342 | \$ 1,322,507 | \$ 2,215,447 | \$ 597,633 | \$ 126,443,929 |
| Interest on the Total Pension Liability | 237,161,626 | 3,117,401 | 2,770,436 | 235,321 | 243,284,784 |
| Benefit Changes ¹ | 12,241,447 | - | 11,331,600 | - | 23,573,047 |
| Difference between Expected and Actual Experience | (10,881,976) | (1,055,087) | 4,328,449 | (49,495) | (7,658,109) |
| Assumption Changes ² | 108,344,338 | (780,206) | 479,280 | 96,006 | 108,139,418 |
| Benefit payments and refunds | (145,864,485) | (2,166,615) | (1,577,846) | (55,195) | (149,664,141) |
| Net Change in Total Pension Liability | \$ 323,309,292 | \$ 438,000 | \$ 19,547,366 | \$ 824,270 | \$ 344,118,928 |
| Total Pension Liability - Beginning | 2,976,071,808 | 39,381,443 | 34,317,782 | 2,675,506 | 3,052,446,539 |
| Total Pension Liability - Ending (a) | \$ 3,299,381,100 | \$ 39,819,443 | \$ 53,865,148 | \$ 3,499,776 | \$ 3,396,565,467 |
| Plan Fiduciary Net Position | | | | | |
| Employer Contributions | \$ 72,960,488 | \$ 1,364,327 | \$ 2,384,097 | \$ 371,664 | \$ 77,080,576 |
| Employee Contributions | 71,996,797 | 622,985 | 1,342,588 | 255,906 | 74,218,276 |
| Contribution - Service Credit Repurchase | 8,905,606 | 111,586 | 98,463 | 63,508 | 9,179,163 |
| Pension Plan Net Investment Income | 10,654,377 | 211,606 | 173,027 | 15,016 | 11,054,026 |
| Benefit payments and refunds | (145,864,485) | (2,166,615) | (1,577,846) | (55,195) | (149,664,141) |
| Pension Plan Administrative Expense | (2,481,187) | (11,685) | (37,211) | (7,716) | (2,537,799) |
| Transfers and Other Income | 12,523,147 | - | 11,331,600 | - | 23,854,747 |
| Net Change in Plan Fiduciary Net Position | \$ 28,694,743 | \$ 132,204 | \$ 13,714,718 | \$ 643,183 | \$ 43,184,848 |
| Plan Fiduciary Net Position - Beginning | 2,296,088,880 | 44,137,412 | 28,691,976 | 2,792,541 | 2,371,710,809 |
| Plan Fiduciary Net Position - Ending (b) | \$ 2,324,783,623 | \$ 44,269,616 | \$ 42,406,694 | \$ 3,435,724 | \$ 2,414,895,657 |
| Net Pension Liability - Ending (a) - (b) | \$ 974,597,477 | \$ (4,450,173) | \$ 11,458,454 | \$ 64,052 | \$ 981,669,810 |
| Plan Fiduciary Net Position as a Percentage | | | | | |
| | 70.46% | 111.18% | 78.73% | 98.17% | 71.10% |
| Covered Employee Payroll³ | \$ 1,007,764,043 | \$ 7,937,062 | \$ 28,225,868 | \$ 4,621,494 | \$ 1,048,548,467 |
| Net Pension Liability as a Percentage | | | | | |
| | 96.71% | (56.07)% | 40.60% | 1.39% | 93.62% |

¹ Includes liability attributable to transfer of members for fiscal year ending June 30, 2016.

² Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

³ Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS MULTIYEAR

TOTAL PERS

| Fiscal year ending June 30, | 2016 | 2015 | 2014 |
|--|-------------------------|-------------------------|-------------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 126,443,929 | \$ 104,158,320 | \$ 94,611,357 |
| Interest on the Total Pension Liability | 243,284,784 | 236,419,648 | 218,719,441 |
| Benefit Changes ¹ | 23,573,047 | 2,615 | - |
| Difference between Expected and Actual Experience | (7,658,109) | 4,395,805 | 25,782,859 |
| Assumption Changes ² | 108,139,418 | (76,152,255) | - |
| Benefit payments and refunds | (149,664,141) | (134,929,737) | (119,886,323) |
| Net Change in Total Pension Liability | \$ 344,118,928 | \$ 133,894,396 | \$ 219,227,334 |
| Total Pension Liability - Beginning | 3,052,446,539 | 2,918,552,143 | 2,699,324,809 |
| Total Pension Liability - Ending (a) | \$ 3,396,565,467 | \$ 3,052,446,539 | \$ 2,918,552,143 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 77,080,576 | \$ 70,842,535 | \$ 61,661,050 |
| Employee Contributions | 74,218,276 | 68,392,061 | 59,394,200 |
| Contribution - Service Credit Repurchase | 9,179,163 | 6,651,879 | 8,325,140 |
| Pension Plan Net Investment Income | 11,054,026 | 81,537,244 | 316,629,563 |
| Benefit payments and refunds | (149,664,141) | (134,929,737) | (119,886,324) |
| Pension Plan Administrative Expense | (2,537,799) | (2,366,036) | (2,210,792) |
| Transfers and Other Income | 23,854,747 | - | - |
| Net Change in Plan Fiduciary Net Position | 43,184,848 | 90,127,946 | 323,912,837 |
| Plan Fiduciary Net Position - Beginning | 2,371,710,809 | 2,281,582,863 | 1,957,670,026 |
| Plan Fiduciary Net Position - Ending (b) | \$ 2,414,895,657 | \$ 2,371,710,809 | \$ 2,281,582,863 |
| Net Pension Liability - Ending (a) - (b) | 981,669,810 | 680,735,730 | 636,969,280 |
| Plan Fiduciary Net Position as a Percentage | | | |
| of Total Pension Liability | 71.10 % | 77.70 % | 78.18 % |
| Covered Employee Payroll³ | \$ 1,048,548,467 | \$ 973,536,402 | \$ 888,452,060 |
| Net Pension Liability as a Percentage | | | |
| of Covered Employee Payroll | 93.62 % | 69.92 % | 71.69 % |

¹ Includes liability attributable to transfer of members for fiscal year ending June 30, 2016.

² Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

³ Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

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

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS MULTIYEAR

MAIN SYSTEM

| Fiscal year ending June 30, | 2016 | 2015 | 2014 |
|---|-------------------------|-------------------------|-------------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 122,308,342 | \$ 100,674,242 | \$ 91,683,248 |
| Interest on the Total Pension Liability | 237,161,626 | 230,520,341 | 213,341,466 |
| Benefit Changes ¹ | 12,241,447 | - | - |
| Difference between Expected and Actual Experience | (10,881,976) | 2,545,566 | 24,957,025 |
| Assumption Changes ² | 108,344,338 | (72,748,598) | - |
| Benefit payments and refunds | (145,864,485) | (131,499,520) | (116,974,068) |
| Net Change in Total Pension Liability | \$ 323,309,292 | \$ 129,492,031 | \$ 213,007,671 |
| Total Pension Liability - Beginning | 2,976,071,808 | 2,846,579,777 | 2,633,572,106 |
| Total Pension Liability - Ending (a) | \$ 3,299,381,100 | \$ 2,976,071,808 | \$ 2,846,579,777 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 72,960,488 | \$ 67,669,374 | \$ 58,872,974 |
| Employee Contributions | 71,996,797 | 66,688,488 | 57,940,246 |
| Contribution - Service Credit Repurchase | 8,905,606 | 6,434,176 | 7,683,330 |
| Pension Plan Net Investment Income | 10,654,377 | 78,946,513 | 307,046,081 |
| Benefit payments and refunds | (145,864,485) | (131,499,520) | (116,974,069) |
| Pension Plan Administrative Expense | (2,481,187) | (2,318,883) | (2,168,827) |
| Transfers and Other Income | 12,523,147 | (1,689,670) | - |
| Net Change in Plan Fiduciary Net Position | 28,694,743 | 84,230,478 | 312,399,735 |
| Plan Fiduciary Net Position - Beginning | 2,296,088,880 | 2,211,858,402 | 1,899,458,667 |
| Plan Fiduciary Net Position - Ending (b) | \$ 2,324,783,623 | \$ 2,296,088,880 | \$ 2,211,858,402 |
| Net Pension Liability - Ending (a) - (b) | 974,597,477 | 679,982,928 | 634,721,375 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 70.46 % | 77.15 % | 77.70 % |
| Covered Employee Payroll³ | \$ 1,007,764,043 | \$ 946,197,522 | \$ 865,868,265 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | 96.71 % | 71.86 % | 73.30 % |

¹ Includes liability attributable to transfer of members for fiscal year ending June 30, 2016.

² Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

³ Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

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

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS MULTIYEAR

JUDGES

| Fiscal year ending June 30, | 2016 | 2015 | 2014 |
|---|----------------------|----------------------|----------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 1,322,507 | \$ 1,283,674 | \$ 1,209,997 |
| Interest on the Total Pension Liability | 3,117,401 | 3,140,841 | 2,922,629 |
| Benefit Changes | - | - | - |
| Difference between Expected and Actual Experience Assumption Changes ¹ | (1,055,087) | (75,927) | 340,738 |
| Benefit payments and refunds | (2,166,615) | (2,025,907) | (1,612,870) |
| Net Change in Total Pension Liability | \$ 438,000 | \$ 391,651 | \$ 2,860,494 |
| Total Pension Liability - Beginning | 39,381,443 | 38,989,792 | 36,129,298 |
| Total Pension Liability - Ending (a) | \$ 39,819,443 | \$ 39,381,443 | \$ 38,989,792 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 1,364,327 | \$ 1,225,358 | \$ 1,159,604 |
| Employee Contributions | 622,985 | 559,524 | 511,080 |
| Contribution - Service Credit Repurchase | 111,586 | 143,801 | 180,146 |
| Pension Plan Net Investment Income | 211,606 | 1,532,169 | 5,961,058 |
| Benefit payments and refunds | (2,166,615) | (2,025,907) | (1,612,870) |
| Pension Plan Administrative Expense | (11,685) | (11,168) | (10,677) |
| Transfers and Other Income | - | - | - |
| Net Change in Plan Fiduciary Net Position | 132,204 | 1,423,777 | 6,188,341 |
| Plan Fiduciary Net Position - Beginning | 44,137,412 | 42,713,635 | 36,525,294 |
| Plan Fiduciary Net Position - Ending (b) | \$ 44,269,616 | \$ 44,137,412 | \$ 42,713,635 |
| Net Pension Liability - Ending (a) - (b) | (4,450,173) | (4,755,969) | (3,723,843) |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 111.18 % | 112.08 % | 109.55 % |
| Covered Employee Payroll² | \$ 7,937,062 | \$ 6,964,502 | \$ 6,598,981 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | (56.07)% | (68.29)% | (56.43)% |

¹ Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

² Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

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

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS MULTIYEAR

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| Fiscal year ending June 30, | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|----------------------|----------------------|----------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 2,215,447 | \$ 1,771,780 | \$ 1,426,397 |
| Interest on the Total Pension Liability | 2,770,436 | 2,549,794 | 2,314,683 |
| Benefit Changes ¹ | 11,331,600 | 2,615 | - |
| Difference between Expected and Actual Experience | 4,328,449 | 1,836,122 | 167,797 |
| Assumption Changes ² | 479,280 | (1,252,214) | - |
| Benefit payments and refunds | (1,577,846) | (1,381,914) | (1,248,834) |
| Net Change in Total Pension Liability | \$ 19,547,366 | \$ 3,526,183 | \$ 2,660,043 |
| Total Pension Liability - Beginning | 34,317,782 | 30,791,599 | 28,131,556 |
| Total Pension Liability - Ending (a) | \$ 53,865,148 | \$ 34,317,782 | \$ 30,791,599 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 2,384,097 | \$ 1,638,384 | \$ 1,385,958 |
| Employee Contributions | 1,342,588 | 928,984 | 776,983 |
| Contribution - Service Credit Repurchase | 98,463 | 67,519 | 2,160 |
| Pension Plan Net Investment Income | 173,027 | 971,658 | 3,399,422 |
| Benefit payments and refunds | (1,577,846) | (1,381,914) | (1,248,834) |
| Pension Plan Administrative Expense | (37,211) | (28,833) | (25,137) |
| Transfers and Other Income | 11,331,600 | 1,689,670 | - |
| Net Change in Plan Fiduciary Net Position | 13,714,718 | 3,885,468 | 4,290,552 |
| Plan Fiduciary Net Position - Beginning | 28,691,976 | 24,806,508 | 20,515,956 |
| Plan Fiduciary Net Position - Ending (b) | \$ 42,406,694 | \$ 28,691,976 | \$ 24,806,508 |
| Net Pension Liability - Ending (a) - (b) | 11,458,454 | 5,625,806 | 5,985,091 |
| Plan Fiduciary Net Position as a Percentage | | | |
| of Total Pension Liability | 78.73 % | 83.61 % | 80.56 % |
| Covered Employee Payroll³ | \$ 28,225,868 | \$ 16,732,974 | \$ 13,394,927 |
| Net Pension Liability as a Percentage | | | |
| of Covered Employee Payroll | 40.60 % | 33.62 % | 44.68 % |

¹ Includes liability attributable to transfer of members for fiscal year ending June 30, 2016.

² Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

³ Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

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

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS MULTIYEAR

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| Fiscal year ending June 30, | 2016 | 2015 | 2014 |
|---|---------------------|---------------------|---------------------|
| Total Pension Liability | | | |
| Service Cost | \$ 597,633 | \$ 428,624 | \$ 291,715 |
| Interest on the Total Pension Liability | 235,321 | 208,672 | 140,663 |
| Benefit Changes | - | - | - |
| Difference between Expected and Actual Experience | (49,495) | 90,044 | 317,299 |
| Assumption Changes ¹ | 96,006 | (220,413) | - |
| Benefit payments and refunds | (55,195) | (22,396) | (50,551) |
| Net Change in Total Pension Liability | \$ 824,270 | \$ 484,531 | \$ 699,126 |
| Total Pension Liability - Beginning | 2,675,506 | 2,190,975 | 1,491,849 |
| Total Pension Liability - Ending (a) | \$ 3,499,776 | \$ 2,675,506 | \$ 2,190,975 |
| Plan Fiduciary Net Position | | | |
| Employer Contributions | \$ 371,664 | \$ 309,419 | \$ 242,514 |
| Employee Contributions | 255,906 | 215,065 | 165,891 |
| Contribution - Service Credit Repurchase | 63,508 | 6,383 | 459,504 |
| Pension Plan Net Investment Income | 15,016 | 86,904 | 223,002 |
| Benefit payments and refunds | (55,195) | (22,396) | (50,551) |
| Pension Plan Administrative Expense | (7,716) | (7,152) | (6,151) |
| Transfers and Other Income | - | - | - |
| Net Change in Plan Fiduciary Net Position | 643,183 | 588,223 | 1,034,209 |
| Plan Fiduciary Net Position - Beginning | 2,792,541 | 2,204,318 | 1,170,109 |
| Plan Fiduciary Net Position - Ending (b) | \$ 3,435,724 | \$ 2,792,541 | \$ 2,204,318 |
| Net Pension Liability - Ending (a) - (b) | 64,052 | (117,035) | (13,343) |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 98.17 % | 104.37 % | 100.61 % |
| Covered Employee Payroll² | \$ 4,621,494 | \$ 3,641,404 | \$ 2,589,887 |
| Net Pension Liability as a Percentage of Covered Employee Payroll | 1.39 % | (3.21)% | (0.52)% |

¹ Includes difference in liability due to change in actuary for fiscal year ending June 30, 2016.

² Prior to the valuation as of July 1, 2016, covered payroll is based on projected annual compensation.

Beginning with the valuation as of July 1, 2016, covered payroll is based on annualized payroll as of the valuation date.

Ten fiscal years will be built prospectively.

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

**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY MULTIYEAR**

TOTAL PERS

| FY Ending June 30, | Total Pension Liability | Plan Net Position | Net Pension Liability | Plan Net Position as a % of Total Pension Liability | Covered Payroll¹ | Net Pension Liability as a % of Covered Payroll |
|-------------------------------|--|------------------------------|----------------------------------|--|--|--|
| 2014 | \$ 2,918,552,143 | \$ 2,281,582,863 | \$ 636,969,280 | 78.18 % | \$ 888,452,060 | 71.69 % |
| 2015 | 3,052,446,539 | 2,371,710,809 | 680,735,730 | 77.70 % | 973,536,402 | 69.92 % |
| 2016 | 3,396,565,467 | 2,414,895,657 | 981,669,810 | 71.10 % | 1,048,548,467 | 93.62 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY MULTIYEAR**

MAIN SYSTEM

| FY Ending June 30, | Total Pension Liability | Plan Net Position | Net Pension Liability | Plan Net Position as a % of Total Pension Liability | Covered Payroll¹ | Net Pension Liability as a % of Covered Payroll |
|-------------------------------|--|------------------------------|----------------------------------|--|--|--|
| 2014 | \$ 2,846,579,777 | \$ 2,211,858,402 | \$ 634,721,375 | 77.70 % | \$ 865,868,265 | 73.30 % |
| 2015 | 2,976,071,808 | 2,296,088,880 | 679,982,928 | 77.15 % | 946,197,522 | 71.86 % |
| 2016 | 3,299,381,100 | 2,324,783,623 | 974,597,477 | 70.46 % | 1,007,764,043 | 96.71 % |

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

Ten fiscal years will be built prospectively.

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

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY MULTIYEAR

JUDGES

| FY Ending June 30, | Total Pension Liability | Plan Net Position | Net Pension Liability | Plan Net Position as a % of Total Pension Liability | Covered Payroll¹ | Net Pension Liability as a % of Covered Payroll |
|-------------------------------|--|------------------------------|----------------------------------|--|--|--|
| 2014 | \$ 38,989,792 | \$ 42,713,635 | \$ (3,723,843) | 109.55 % | \$ 6,598,981 | (56.43)% |
| 2015 | 39,381,443 | 44,137,412 | (4,755,969) | 112.08 % | 6,964,502 | (68.29)% |
| 2016 | 39,819,443 | 44,269,616 | (4,450,173) | 111.18 % | 7,937,062 | (56.07)% |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY MULTIYEAR**

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| FY Ending June 30, | Total Pension Liability | Plan Net Position | Net Pension Liability | Plan Net Position as a % of Total Pension Liability | Covered Payroll¹ | Net Pension Liability as a % of Covered Payroll |
|-------------------------------|--|------------------------------|----------------------------------|--|--|--|
| 2014 | \$ 30,791,599 | \$ 24,806,508 | \$ 5,985,091 | 80.56 % | \$ 13,394,927 | 44.68 % |
| 2015 | 34,317,782 | 28,691,976 | 5,625,806 | 83.61 % | 16,732,974 | 33.62 % |
| 2016 | 53,865,148 | 42,406,694 | 11,458,454 | 78.73 % | 28,225,868 | 40.60 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE NET PENSION LIABILITY MULTIYEAR**

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| FY Ending June 30, | Total Pension Liability | Plan Net Position | Net Pension Liability | Plan Net Position as a % of Total Pension Liability | Covered Payroll¹ | Net Pension Liability as a % of Covered Payroll |
|-------------------------------|--|------------------------------|----------------------------------|--|--|--|
| 2014 | \$ 2,190,975 | \$ 2,204,318 | \$ (13,343) | 100.61 % | \$ 2,589,887 | (0.52)% |
| 2015 | 2,675,506 | 2,792,541 | (117,035) | 104.37 % | 3,641,404 | (3.21)% |
| 2016 | 3,499,776 | 3,435,724 | 64,052 | 98.17 % | 4,621,494 | 1.39 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULE OF CONTRIBUTIONS MULTIYEAR
LAST TEN FISCAL YEARS**

TOTAL PERS

| FY Ending June 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|-------------------------------|--|--------------------------------|---|--|--|
| 2014 | \$ 107,851,326 | \$ 61,661,050 | \$ 46,190,276 | \$ 888,452,060 | 6.94 % |
| 2015 | 107,513,973 | 70,842,535 | 36,671,438 | 973,536,402 | 7.28 % |
| 2016 | 124,336,167 | 77,080,576 | 47,255,591 | 1,048,548,467 | 7.35 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULE OF CONTRIBUTIONS MULTIYEAR
LAST TEN FISCAL YEARS**

MAIN SYSTEM

| FY Ending June 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|-------------------------------|--|--------------------------------|---|--|--|
| 2014 | \$ 105,092,504 | \$ 58,872,974 | \$ 46,219,530 | \$ 865,868,265 | 6.80 % |
| 2015 | 104,636,238 | 67,669,374 | 36,966,864 | 946,197,522 | 7.15 % |
| 2016 | 121,358,455 | 72,960,488 | 48,397,967 | 1,007,764,043 | 7.24 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULE OF CONTRIBUTIONS MULTIYEAR
LAST TEN FISCAL YEARS**

JUDGES

| FY Ending June 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|-------------------------------|--|--------------------------------|---|--|--|
| 2014 | \$ 1,099,249 | \$ 1,159,604 | \$ (60,355) | \$ 6,598,981 | 17.57 % |
| 2015 | 1,030,705 | 1,225,358 | (194,653) | 6,964,502 | 17.59 % |
| 2016 | 781,713 | 1,364,327 | (582,614) | 7,937,062 | 17.19 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULE OF CONTRIBUTIONS MULTIYEAR
LAST TEN FISCAL YEARS**

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| FY Ending June 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|-------------------------------|--|--------------------------------|---|--|--|
| 2014 | \$ 1,449,458 | \$ 1,385,958 | \$ 63,500 | \$ 13,394,927 | 10.35 % |
| 2015 | 1,577,004 | 1,638,384 | (61,380) | 16,732,974 | 9.79 % |
| 2016 | 1,828,196 | 2,384,097 | (555,901) | 28,225,868 | 8.45 % |

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

Ten fiscal years will be built prospectively.

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

**SCHEDULE OF CONTRIBUTIONS MULTIYEAR
LAST TEN FISCAL YEARS**

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| FY Ending June 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|-------------------------------|--|--------------------------------|---|--|--|
| 2014 | \$ 210,115 | \$ 242,514 | \$ (32,399) | \$ 2,589,887 | 9.36 % |
| 2015 | 270,026 | 309,419 | (39,393) | 3,641,404 | 8.50 % |
| 2016 | 367,803 | 371,664 | (3,861) | 4,621,494 | 8.04 % |

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

Ten fiscal years will be built prospectively.

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

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date: July 1, 2016
Notes: The actuarially determined contribution amount is calculated as of June 30, 12 months prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Actuarial Cost Method Entry Age Normal
 Amortization Method Level Percentage of Payroll, Open Period
 Assumed annual payroll growth of 4.50% (4.00% for Judges)
 Remaining Amortization Period 20 years
 Asset Valuation Method The asset value is the actuarial value of assets which is calculated by recognizing 100 percent of the current year's interest and dividends and 20 percent of the current year and previous four years' total appreciation/(depreciation). The total appreciation/(depreciation) for a given year is fully recognized after a five-year period. The current asset valuation method has a systematic bias toward the actuarial value of assets being lower than the market value of assets.
 Inflation 3.50 percent
 Salary Increases 4.00 percent to 20.00 percent including inflation.
 Investment Rate of Return 8.00%
 Retirement Age Age-based table of rates that are specific to the type of eligibility condition.
 Mortality RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes: There were no benefit changes during the year.
 There were no assumptions changes during the year.
 The actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30, 2014.

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

Actuarial Cost Method Entry Age Normal
 Asset Valuation Method Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
 Inflation 3.50 percent
 Salary Increases 4.00 percent to 20.00 percent including inflation.
 Investment Rate of Return 8.00%
 Retirement Age Age-based table of rates that are specific to the type of eligibility condition.
 Mortality RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes: There were no benefit changes during the year.
 There were no assumptions changes during the year.
 The actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30, 2014.
 The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System, 17.52% for the Judges System, 9.81% for Law Enforcement with prior Main System service System, and 7.93% for Law Enforcement without prior Main System service System.

**SCHEDULE OF INVESTMENT RETURNS MULTIYEAR
LAST TEN FISCAL YEARS**

| FY Ending June 30, | Annual Return¹ |
|-------------------------------|--------------------------------------|
| 2014 | |
| 2015 | |
| 2016 | |

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

SCHEDULE OF RECONCILIATION OF NET PENSION LIABILITY

TOTAL PERS

| FY Ending June 30, | Beginning Net Pension Liability (1) | Pension Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-----------------------|--|---------------------------|----------------------------------|--|---|---|
| 2014 | \$ 741,654,783 | \$ 63,498,110 | \$ 61,661,050 | \$ (106,522,563) | \$ - | \$ 636,969,280 |
| 2015 | 636,969,280 | 65,583,834 | 70,842,535 | 21,605,944 | (27,419,208) | 680,735,731 |
| 2016 | 680,735,730 | 131,182,581 | 77,080,576 | 227,386,103 | (19,445,972) | 981,669,810 |

Ten fiscal years will be built prospectively.

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

SCHEDULE OF RECONCILIATION OF NET PENSION LIABILITY

MAIN SYSTEM

| FY Ending June 30, | Beginning Net Pension Liability (1) | Pension Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-----------------------|--|---------------------------|----------------------------------|--|---|---|
| 2014 | \$ 734,113,439 | \$ 62,802,503 | \$ 58,872,974 | \$ (103,321,593) | \$ - | \$ 634,721,375 |
| 2015 | 634,721,375 | 64,819,768 | 67,669,374 | 21,514,538 | (26,596,623) | 679,982,930 |
| 2016 | 679,982,928 | 129,350,189 | 72,960,488 | 219,813,845 | (18,411,003) | 974,597,477 |

Ten fiscal years will be built prospectively.

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

SCHEDULE OF RECONCILIATION OF NET PENSION LIABILITY

JUDGES

| FY Ending June 30, | Beginning Net Pension Liability (1) | Pension Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-----------------------|--|---------------------------|----------------------------------|--|---|---|
| 2014 | \$ (395,996) | \$ 15,783 | \$ 1,159,604 | \$ (2,184,026) | \$ - | \$ (3,723,843) |
| 2015 | (3,723,843) | (321,437) | 1,225,358 | 9,490 | (505,179) | (4,755,969) |
| 2016 | (4,755,969) | (208,033) | 1,364,327 | 1,237,115 | (641,041) | (4,450,173) |

Ten fiscal years will be built prospectively.

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

SCHEDULE OF RECONCILIATION OF NET PENSION LIABILITY

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| FY Ending June 30, | Beginning Net Pension Liability (1) | Pension Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-----------------------|--|---------------------------|----------------------------------|--|---|---|
| 2014 | \$ 7,615,600 | \$ 970,331 | \$ 1,385,958 | \$ (1,214,882) | \$ - | \$ 5,985,091 |
| 2015 | 5,985,091 | 834,552 | 1,638,384 | 104,725 | (339,822) | 5,625,806 |
| 2016 | 5,625,806 | 1,687,649 | 2,384,097 | 6,110,817 | (418,279) | 11,458,454 |

Ten fiscal years will be built prospectively.

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

SCHEDULE OF RECONCILIATION OF NET PENSION LIABILITY**LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE**

| FY Ending June 30, | Beginning Net Pension Liability (1) | Pension Expense (2) | Employer Contributions (3) | New Net Deferred (Inflows)/Outflows (4) | Recognition of Prior Net Deferred (Inflows)/Outflows (5) | Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5) |
|-------------------------------|--|------------------------------------|---|--|---|---|
| 2014 | \$ 321,740 | \$ (290,507) | \$ 242,514 | \$ 197,938 | \$ - | \$ (13,343) |
| 2015 | (13,343) | 250,951 | 309,419 | (22,809) | 22,416 | (117,036) |
| 2016 | (117,035) | 352,776 | 371,664 | 224,326 | 24,351 | 64,052 |

Ten fiscal years will be built prospectively.

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

SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets**System Asset Allocation**

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return | Allocation-Weighted Long-Term Expected Real Rate of Return |
|---|--------------------------|---|---|
| Domestic Equities | 31.00 % | 6.60 % | 2.05 % |
| International Equities | 21.00 % | 7.30 % | 1.53 % |
| Private Equity | 5.00 % | 10.90 % | 0.55 % |
| Domestic Fixed Income | 17.00 % | 1.49 % | 0.25 % |
| Int'l Fixed Income-Developed Investment Grade | 5.00 % | (0.45)% | (0.02)% |
| Global Real Assets | 20.00 % | 5.24 % | 1.05 % |
| Cash Equivalents | 1.00 % | 0.00 % | 0.00 % |
| Total | 100.00 % | | 5.40 % |

Asset allocation and long term arithmetic expected returns were provided by the investment consultant.

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 statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2016, and July 1, 2015, 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.

**SENSITIVITY OF NET PENSION LIABILITY
TO THE SINGLE DISCOUNT RATE ASSUMPTION**

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 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 is 1- percentage point higher (9.00%) than the current rate.

| System | Current Single Discount | | |
|------------------------------------|--------------------------------|----------------------------------|------------------------------|
| | 1% Decrease 7.00% | Rate Assumption 8.00% | 1% Increase 9.00% |
| Main System | \$1,382,447,698 | \$974,597,477 | \$630,962,500 |
| Judges | (679,415) | (4,450,173) | (7,713,575) |
| Law Enforcement | | | |
| With Main System Service | 18,808,267 | 11,458,454 | 5,392,846 |
| Without Main System Service | 581,682 | 64,052 | (346,534) |
| Total PERS | 1,401,158,232 | 981,669,810 | 628,295,237 |

SUMMARY OF POPULATION STATISTICS AS OF JULY 1, 2016

| | Main System | Judges | Law Enforcement | | Total PERS |
|---|-------------|--------|--------------------------------|-----------------------------------|------------|
| | | | with Prior Main Service System | without Prior Main Service System | |
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 10,394 | 43 | 79 | 2 | 10,518 |
| Inactive Plan Members Entitled to But Not Yet Receiving Benefits | 10,460 | 4 | 206 | 63 | 10,733 |
| Active Plan Members | 22,762 | 56 | 498 | 100 | 23,416 |
| Total Plan Members | 43,616 | 103 | 783 | 165 | 44,667 |

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER TYPE

| Employer | As of June 30, 2015 | | | | | As of June 30, 2016 | | | | |
|---|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| Main System: | | | | | | | | | | |
| City | \$ 79,444,201 | 7.12% | \$ 5,656,427 | 8.917511% | \$ 60,637,548 | \$ 95,532,896 | 7.12% | \$ 6,801,942 | 9.479689% | \$ 92,388,810 |
| County | 155,808,440 | 7.12% | 11,093,561 | 17.489299% | 118,924,241 | 172,055,707 | 7.12% | 12,250,367 | 17.073015% | 166,393,173 |
| District Health Unit | 10,548,091 | 7.12% | 751,024 | 1.184010% | 8,051,059 | 11,754,217 | 7.12% | 836,903 | 1.166366% | 11,367,374 |
| Political Subdivision | 14,376,105 | 7.12% | 1,023,579 | 1.613700% | 10,972,879 | 17,671,179 | 7.12% | 1,258,187 | 1.753504% | 17,089,606 |
| School District | 139,508,176 | 7.12% | 9,932,982 | 15.659616% | 106,482,732 | 163,692,043 | 7.12% | 11,654,873 | 16.243092% | 158,304,765 |
| State | 247,712,989 | 7.12% | 17,637,165 | 27.805468% | 189,072,435 | 273,125,949 | 7.12% | 19,446,567 | 27.102172% | 264,137,085 |
| State of ND | 243,480,677 | 7.12% | 17,335,824 | 27.330397% | 185,842,035 | 273,932,053 | 7.12% | 19,503,958 | 27.182162% | 264,916,665 |
| Subtotal | \$ 890,878,679 | 7.12% | \$ 63,430,562 | 100.000001% | \$ 679,982,929 | \$ 1,007,764,043 | 7.12% | \$ 71,752,797 | 100.000000% | \$ 974,597,477 |
| Judges System | \$ 6,746,660 | 17.52% | \$ 1,182,015 | 100.000000% | \$ (4,755,969) | \$ 7,937,062 | 17.52% | \$ 1,390,573 | 100.000000% | \$ (4,450,173) |
| Law Enforcement with Prior Main Service System² | | | | | | | | | | |
| City | \$ 2,731,828 | 9.81% | \$ 267,991 | 18.639015% | \$ 1,132,416 | \$ 3,839,106 | 9.81% | \$ 376,617 | 13.601398% | \$ 1,558,510 |
| County | 9,279,057 | 9.81% | 910,275 | 63.310442% | 3,846,438 | 20,100,228 | 9.81% | 1,971,832 | 71.212059% | 8,159,801 |
| State | 2,517,267 | 10.31% | 259,530 | 18.050544% | 1,096,664 | 3,603,408 | 9.81% | 353,494 | 12.766319% | 1,462,823 |
| Subtotal | \$ 14,528,152 | | \$ 1,437,796 | 100.000001% | \$ 6,075,518 | | | | | |
| State of ND | 629,811 | 9.58% | 60,336 | 100.000000% | (449,713) | 683,126 | 9.81% | 67,015 | 2.420225% | 277,320 |
| Subtotal | \$ 15,157,963 | | \$ 1,498,132 | | \$ 5,625,805 | \$ 28,225,868 | 9.81% | \$ 2,768,958 | 100.000001% | \$ 11,458,454 |
| Law Enforcement without Prior Main Service System | | | | | | | | | | |
| City | \$ 682,979 | 7.93% | \$ 54,160 | 18.084604% | \$ (21,165) | \$ 809,879 | 7.93% | \$ 64,224 | 17.524184% | \$ 11,225 |
| County | 3,093,598 | 7.93% | 245,322 | 81.915396% | (95,870) | 3,811,615 | 7.93% | 302,261 | 82.475816% | 52,827 |
| Subtotal | \$ 3,776,577 | 7.93% | \$ 299,482 | 100.000000% | \$ (117,035) | \$ 4,621,494 | 7.93% | \$ 366,485 | 100.000000% | \$ 64,052 |
| Total PERS | \$ 916,559,879 | | \$ 66,410,191 | | \$ 680,735,730 | \$ 1,048,548,468 | | \$ 76,278,813 | | \$ 981,669,810 |

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

² State of ND is National Guard.

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

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

**NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER TYPE
FISCAL YEAR ENDED JUNE 30, 2016**

| Employer | Proportionate Share | As of June 30, 2016 | | |
|---|---------------------|---|---|--|
| | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| Main System: | | 7.00% | 8.00% | 9.00% |
| City | 9.479689% | \$ 131,051,742 | \$ 92,388,810 | \$ 59,813,283 |
| County | 17.073015% | 236,025,503 | 166,393,173 | 107,724,322 |
| District Health Unit | 1.166366% | 16,124,400 | 11,367,374 | 7,359,332 |
| Political Subdivision | 1.753504% | 24,241,276 | 17,089,606 | 11,063,953 |
| School District | 16.243092% | 224,552,251 | 158,304,765 | 102,487,819 |
| State | 27.102172% | 374,673,353 | 264,137,085 | 171,004,542 |
| State of ND | 27.182162% | 375,779,173 | 264,916,664 | 171,509,249 |
| Subtotal | 100.000000% | \$ 1,382,447,698 | \$ 974,597,477 | \$ 630,962,500 |
| Judges System | 100.000000% | \$ (679,415) | \$ (4,450,173) | \$ (7,713,575) |
| Law Enforcement with Prior Main Service System¹ | | | | |
| City | 13.601398% | \$ 2,558,187 | \$ 1,558,510 | \$ 733,502 |
| County | 71.212059% | 13,393,754 | 8,159,801 | 3,840,357 |
| State | 12.766319% | 2,401,123 | 1,462,823 | 688,468 |
| State of ND | 2.420225% | 455,203 | 277,320 | 130,519 |
| Subtotal | 100.000001% | \$ 18,808,267 | \$ 11,458,454 | \$ 5,392,846 |
| Law Enforcement without Prior Main Service System | | | | |
| City | 17.524184% | \$ 101,935 | \$ 11,225 | \$ (60,727) |
| County | 82.475816% | 479,747 | 52,827 | (285,807) |
| Subtotal | 100.000000% | \$ 581,682 | \$ 64,052 | \$ (346,534) |
| Total PERS | | \$ 1,401,158,232 | \$ 981,669,810 | \$ 628,295,237 |

¹State of ND is National Guard.

**SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE
FISCAL YEAR ENDED JUNE 30, 2016**

| Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|---|----------------------------|--|--|---|------------------------------------|--|
| Main System: | | | | | | |
| City | 9.479689% | \$ 6,916,427 | \$ 6,750,525 | \$ 165,902 | \$ 95,532,896 | 7.07% |
| County | 17.073015% | 12,456,555 | 12,691,408 | (234,853) | 172,055,707 | 7.38% |
| District Health Unit | 1.166366% | 850,986 | 859,081 | (8,095) | 11,754,217 | 7.31% |
| Political Subdivision | 1.753504% | 1,279,365 | 1,237,763 | 41,602 | 17,671,179 | 7.00% |
| School District | 16.243092% | 11,851,039 | 11,657,779 | 193,260 | 163,692,043 | 7.12% |
| State | 27.102172% | 19,773,877 | 19,381,329 | 392,548 | 273,125,949 | 7.10% |
| State of ND | 27.182162% | 19,832,238 | 19,668,544 | 163,694 | 273,932,053 | 7.18% |
| Subtotal | 100.000000% | \$ 72,960,488 | \$ 72,246,429 | \$ 714,059 | \$ 1,007,764,043 | 7.17% |
| Judges System | 100.000000% | \$ 1,364,327 | \$ 1,364,327 | \$ - | \$ 7,937,062 | 17.19% |
| Law Enforcement with Prior Main Service System² | | | | | | |
| City | 13.601398% | \$ 324,271 | \$ 358,349 | \$ (34,078) | \$ 3,839,106 | 9.33% |
| County | 71.212059% | 1,697,765 | 1,691,198 | 6,567 | 20,100,228 | 8.41% |
| State | 12.766319% | 304,361 | 363,241 | (58,880) | 3,603,408 | 10.08% |
| State of ND | 2.420225% | 57,700 | 65,942 | (8,242) | 683,126 | 9.65% |
| Subtotal | 100.000001% | \$ 2,384,097 | \$ 2,478,730 | \$ (94,633) | \$ 28,225,868 | 8.78% |
| Law Enforcement without Prior Main Service System | | | | | | |
| City | 17.524184% | \$ 65,131 | \$ 65,465 | \$ (334) | \$ 809,879 | 8.08% |
| County | 82.475816% | 306,533 | 306,211 | 322 | 3,811,615 | 8.03% |
| Subtotal | 100.000000% | \$ 371,664 | \$ 371,676 | \$ (12) | \$ 4,621,494 | 8.04% |
| Total PERS | | \$ 77,080,576 | \$ 76,461,162 | \$ 619,414 | \$ 1,048,548,468 | |

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

² State of ND is National Guard.

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER TYPE

| Employer | Proportionate Share | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|---|---------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| | | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| Main System: | | | | | | | | | | | | | | |
| City | 9.479689% | \$ 1,387,876 | \$ 8,517,069 | \$ 12,889,571 | \$ 7,278,605 | \$ 30,073,121 | \$ 855,443 | \$ 4,589,867 | \$ - | \$ 1,357,549 | \$ 6,802,859 | \$ 12,261,991 | \$ 1,338,477 | \$ 13,600,468 |
| County | 17.073015% | 2,499,576 | 15,339,326 | 23,214,244 | 7,060,797 | 48,113,943 | 1,540,667 | 8,266,408 | - | 8,523,468 | 18,330,543 | 22,083,976 | (261,222) | 21,822,754 |
| District Health Unit | 1.166366% | 170,760 | 1,047,926 | 1,585,912 | 237,110 | 3,041,708 | 105,253 | 564,730 | - | 609,720 | 1,279,703 | 1,508,698 | (89,046) | 1,419,652 |
| Political Subdivision | 1.753504% | 256,720 | 1,575,443 | 2,384,237 | 1,875,740 | 6,092,140 | 158,238 | 849,015 | - | 434,281 | 1,441,534 | 2,268,161 | 325,083 | 2,593,244 |
| School District | 16.243092% | 2,378,071 | 14,593,672 | 22,085,793 | 8,966,031 | 48,023,567 | 1,465,773 | 7,864,572 | - | 4,182,166 | 13,512,511 | 21,010,466 | 1,047,892 | 22,058,358 |
| State | 27.102172% | 3,967,899 | 24,350,068 | 36,850,927 | 6,468,574 | 71,637,468 | 2,445,690 | 13,122,321 | - | 13,762,619 | 29,330,630 | 35,056,713 | (1,623,420) | 33,433,293 |
| State of ND | 27.182162% | 3,979,610 | 24,421,931 | 36,959,691 | 3,810,733 | 69,171,965 | 2,452,907 | 13,161,054 | - | 7,412,413 | 23,026,374 | 35,160,176 | (857,796) | 34,302,380 |
| Subtotal | 100.000000% | \$ 14,640,512 | \$ 89,845,435 | \$ 135,970,375 | \$ 35,697,590 | \$ 276,153,912 | \$ 9,023,971 | \$ 48,417,967 | \$ - | \$ 36,282,216 | \$ 93,724,154 | \$ 129,350,181 | \$ (120,032) | \$ 129,230,149 |
| Judges System | | | | | | | | | | | | | | |
| | 100.000000% | \$ 38,308 | \$ - | \$ 2,569,393 | \$ - | \$ 2,607,701 | \$ 851,174 | \$ 1,547,728 | \$ - | \$ 972 | \$ 2,399,874 | \$ (208,033) | \$ (507) | \$ (208,540) |
| Law Enforcement with Prior Main Service System¹ | | | | | | | | | | | | | | |
| City | 13.601398% | \$ 547,017 | \$ 54,073 | \$ 287,195 | \$ 18,406 | \$ 906,691 | \$ - | \$ 105,013 | \$ - | \$ 293,558 | \$ 398,571 | \$ 229,543 | \$ (57,791) | \$ 171,752 |
| County | 71.212059% | 2,863,983 | 283,108 | 1,503,651 | 1,487,082 | 6,137,824 | - | 549,811 | - | 920,574 | 1,470,385 | 1,201,810 | 125,036 | 1,326,846 |
| State | 12.766319% | 513,432 | 50,753 | 269,562 | - | 833,747 | - | 98,565 | - | 356,377 | 454,942 | 215,451 | (78,612) | 136,839 |
| State of ND | 2.420225% | 97,336 | 9,622 | 51,104 | 186,671 | 344,733 | - | 18,686 | - | 18 | 18,704 | 40,845 | 38,239 | 79,084 |
| Subtotal | 100.000001% | \$ 4,021,768 | \$ 397,556 | \$ 2,111,512 | \$ 1,692,159 | \$ 8,222,995 | \$ - | \$ 772,075 | \$ - | \$ 1,570,527 | \$ 2,342,602 | \$ 1,687,649 | \$ 26,872 | \$ 1,714,521 |
| Law Enforcement without Prior Main Service System | | | | | | | | | | | | | | |
| City | 17.524184% | \$ 44,572 | \$ 13,710 | \$ 37,386 | \$ 1,505 | \$ 97,173 | \$ 7,068 | \$ 26,796 | \$ - | \$ 5,907 | \$ 39,771 | \$ 61,821 | \$ (963) | \$ 60,858 |
| County | 82.475816% | 209,775 | 64,525 | 175,958 | 14,537 | 464,795 | 33,266 | 126,110 | - | 4,645 | 164,021 | 290,955 | 2,174 | 293,129 |
| Subtotal | 100.000000% | \$ 254,347 | \$ 78,235 | \$ 213,344 | \$ 16,042 | \$ 561,968 | \$ 40,334 | \$ 152,906 | \$ - | \$ 10,552 | \$ 203,792 | \$ 352,776 | \$ 1,211 | \$ 353,987 |
| Total PERS | | \$ 18,954,935 | \$ 90,321,226 | \$ 140,864,624 | \$ 37,405,791 | \$ 287,546,576 | \$ 9,915,479 | \$ 50,890,676 | \$ - | \$ 37,864,267 | \$ 98,670,422 | \$ 131,182,573 | \$ (92,456) | \$ 131,090,117 |

¹State of ND is National Guard.

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER TYPE

| Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|---|---------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| Main System: | | | | | | | | |
| City | 9.479689% | \$ 23,270,262 | \$ 4,464,686 | \$ 4,464,686 | \$ 7,276,503 | \$ 5,132,407 | \$ 1,931,980 | \$ - |
| County | 17.073015% | 29,783,400 | 5,369,116 | 5,369,116 | 10,433,231 | 6,591,067 | 2,020,870 | - |
| District Health Unit | 1.166366% | 1,762,005 | 295,600 | 295,600 | 641,559 | 380,744 | 148,502 | - |
| Political Subdivision | 1.753504% | 4,650,606 | 903,353 | 903,353 | 1,423,470 | 1,026,180 | 394,250 | - |
| School District | 16.243092% | 34,511,056 | 6,404,534 | 6,404,534 | 11,222,484 | 7,564,308 | 2,915,196 | - |
| State | 27.102172% | 42,306,838 | 7,314,327 | 7,314,327 | 15,353,249 | 9,274,576 | 3,050,359 | - |
| State of ND | 27.182162% | 46,145,591 | 8,106,338 | 8,106,336 | 16,168,971 | 10,071,724 | 3,692,222 | - |
| Subtotal | 100.000000% | \$ 182,429,758 | \$ 32,857,954 | \$ 32,857,952 | \$ 62,519,467 | \$ 40,041,006 | \$ 14,153,379 | \$ - |
| Judges System | 100.000000% | \$ 415,654 | \$ 207,827 | \$ (460,186) | \$ (457,491) | \$ 619,981 | \$ 505,523 | \$ - |
| Law Enforcement with Prior Main Service System¹ | | | | | | | | |
| City | 13.601398% | \$ 508,120 | \$ 90,803 | \$ 96,204 | \$ 148,620 | \$ 118,579 | \$ 53,914 | \$ - |
| County | 71.212059% | 4,667,439 | 903,017 | 931,296 | 1,205,728 | 1,045,989 | 581,409 | - |
| State | 12.766319% | 378,805 | 60,858 | 65,927 | 115,126 | 87,614 | 49,280 | - |
| State of ND | 2.420225% | 326,029 | 64,795 | 65,774 | 75,101 | 69,719 | 50,640 | - |
| Subtotal | 100.000001% | \$ 5,880,393 | \$ 1,119,473 | \$ 1,159,201 | \$ 1,544,575 | \$ 1,321,901 | \$ 735,243 | \$ - |
| Law Enforcement without Prior Main Service System | | | | | | | | |
| City | 17.524184% | \$ 57,402 | \$ 12,980 | \$ 12,980 | \$ 16,379 | \$ 12,540 | \$ 2,523 | \$ - |
| County | 82.475816% | 300,774 | 67,797 | 67,797 | 83,789 | 65,729 | 15,662 | - |
| Subtotal | 100.000000% | \$ 358,176 | \$ 80,777 | \$ 80,777 | \$ 100,168 | \$ 78,269 | \$ 18,185 | \$ - |
| Total PERS | | \$ 189,083,981 | \$ 34,266,031 | \$ 33,637,744 | \$ 63,706,719 | \$ 42,061,157 | \$ 15,412,330 | \$ - |

¹State of ND is National Guard.

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER MAIN SYSTEM

| | | | As of June 30, 2015 | | | | | As of June 30, 2016 | | | | |
|---------------|-------------|---|---------------------------|---------------------------|-----------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| Employer Type | Employer ID | Employer | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| State of ND | 010100 | Governor's Office | \$ 951,471 | 7.12% | \$ 67,745 | 0.106801% | \$ 726,229 | \$ 1,021,027 | 7.12% | \$ 72,697 | 0.101316% | \$ 987,423 |
| State of ND | 010800 | Secretary of State | 1,147,438 | 7.12% | 81,698 | 0.128798% | 875,804 | 1,494,593 | 7.12% | 106,415 | 0.148308% | 1,445,406 |
| State | 011000 | Office Of Management & Budget | 2,450,754 | 7.12% | 174,494 | 0.275094% | 1,870,592 | 3,000,715 | 7.12% | 213,651 | 0.297760% | 2,901,961 |
| State | 011200 | Information Technology Dept | 2,104,678 | 7.12% | 1,498,538 | 2.362485% | 16,064,495 | 23,513,146 | 7.12% | 1,674,136 | 2.333200% | 22,739,308 |
| State | 011700 | State Auditor's Office | 3,179,602 | 7.12% | 226,388 | 0.356906% | 2,426,900 | 3,812,718 | 7.12% | 271,466 | 0.378334% | 3,687,234 |
| State | 011800 | Central Services | 1,152,091 | 7.12% | 82,029 | 0.129321% | 879,361 | 1,227,954 | 7.12% | 87,430 | 0.121849% | 1,187,537 |
| State of ND | 012000 | State Treasurer's Office | 315,179 | 7.12% | 22,441 | 0.035378% | 240,564 | 360,444 | 7.12% | 25,664 | 0.035767% | 348,584 |
| State | 012500 | Attorney General's Office | 9,631,728 | 7.12% | 685,779 | 1.081499% | 7,351,629 | 11,341,013 | 7.12% | 807,480 | 1.125364% | 10,967,769 |
| State of ND | 012700 | Tax Department | 6,313,008 | 7.12% | 449,486 | 0.070827% | 4,818,543 | 7,199,831 | 7.12% | 512,628 | 0.714436% | 6,962,875 |
| State of ND | 013000 | Facility Management | 2,074,772 | 7.12% | 147,724 | 0.223891% | 1,583,619 | 1,997,400 | 7.12% | 142,215 | 0.198201% | 1,931,662 |
| State of ND | 014000 | Office Of Administrative Hearings | 252,919 | 7.12% | 18,008 | 0.028390% | 192,047 | 388,208 | 7.12% | 27,640 | 0.038522% | 375,434 |
| State | 016000 | Legislative Council | 1,866,299 | 7.12% | 132,880 | 0.209490% | 1,424,496 | 2,816,771 | 7.12% | 200,554 | 0.279507% | 2,724,068 |
| State of ND | 018000 | ND Supreme Court | 17,117,210 | 7.12% | 1,218,745 | 1.921385% | 13,065,090 | 19,323,626 | 7.12% | 1,375,842 | 1.917475% | 18,687,663 |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 1,813,448 | 7.12% | 129,117 | 0.203557% | 1,384,153 | 2,370,566 | 7.12% | 168,784 | 0.232520% | 2,292,546 |
| State | 019000 | Retirement & Investment Office | 1,296,638 | 7.12% | 92,321 | 0.145546% | 989,688 | 1,541,565 | 7.12% | 109,759 | 0.152969% | 1,490,832 |
| State | 019200 | ND Public Employees Retirement System | 1,588,706 | 7.12% | 113,116 | 0.178330% | 1,212,614 | 1,934,902 | 7.12% | 137,765 | 0.192000% | 1,871,227 |
| State of ND | 020100 | Public Instruction | 4,830,349 | 7.12% | 343,921 | 0.542201% | 3,686,874 | 4,956,308 | 7.12% | 352,889 | 0.491812% | 4,793,187 |
| State | 020200 | Education Standards & Practice | 389,376 | 7.12% | 27,724 | 0.043707% | 297,200 | 369,799 | 7.12% | 26,330 | 0.036695% | 357,629 |
| State | 021500 | ND University System Office | 573,917 | 7.12% | 40,863 | 0.064421% | 438,052 | 654,432 | 7.12% | 46,596 | 0.064939% | 632,804 |
| State of ND | 022300 | ND Youth Correctional Center | 3,028,808 | 7.12% | 215,651 | 0.339980% | 2,311,806 | 3,311,491 | 7.12% | 235,778 | 0.328598% | 3,202,508 |
| State of ND | 022400 | Juvenile Services - DOCR | 1,373,196 | 7.12% | 97,772 | 0.154140% | 1,048,126 | 1,574,951 | 7.12% | 112,137 | 0.156282% | 1,523,120 |
| State | 022600 | Land Department | 1,566,160 | 7.12% | 111,511 | 0.175799% | 1,195,403 | 1,953,665 | 7.12% | 139,101 | 0.193861% | 1,889,364 |
| State | 022700 | Bismarck State College | 3,949,651 | 7.12% | 281,215 | 0.443343% | 3,014,657 | 4,630,652 | 7.12% | 329,702 | 0.459498% | 4,478,256 |
| State | 022800 | Lake Region State College | 1,860,763 | 7.12% | 132,486 | 0.208868% | 1,420,268 | 1,892,328 | 7.12% | 134,734 | 0.187775% | 1,830,050 |
| State | 022900 | Williston State College | 1,121,559 | 7.12% | 79,855 | 0.125894% | 856,058 | 1,200,184 | 7.12% | 85,443 | 0.119094% | 1,160,687 |
| State | 023000 | University Of North Dakota | 40,158,483 | 7.12% | 2,859,284 | 4.507739% | 30,651,856 | 40,394,971 | 7.12% | 2,876,122 | 4.008376% | 39,065,531 |
| State | 023500 | North Dakota State University | 31,519,654 | 7.12% | 2,244,199 | 3.580041% | 24,058,075 | 33,994,349 | 7.12% | 2,420,398 | 3.373245% | 32,875,561 |
| State | 023800 | ND St College Of Science | 5,545,270 | 7.12% | 394,823 | 0.622450% | 4,232,554 | 5,848,261 | 7.12% | 416,396 | 0.580320% | 5,655,784 |
| State | 023900 | Dickinson State University | 2,514,213 | 7.12% | 179,012 | 0.282217% | 1,919,027 | 2,689,837 | 7.12% | 189,380 | 0.263954% | 2,572,294 |
| State | 024000 | Mayville State University | 2,628,196 | 7.12% | 187,128 | 0.295012% | 2,006,031 | 2,998,798 | 7.12% | 213,514 | 0.297569% | 2,900,100 |
| State | 024100 | Minot State University | 5,445,718 | 7.12% | 387,735 | 0.611275% | 4,156,566 | 5,943,602 | 7.12% | 423,184 | 0.589781% | 5,747,991 |
| State | 024200 | Valley City State University | 1,798,841 | 7.12% | 128,077 | 0.201918% | 1,373,008 | 2,037,623 | 7.12% | 145,079 | 0.202193% | 1,970,568 |
| State of ND | 025000 | ND State Library | 1,210,162 | 7.12% | 86,164 | 0.135839% | 923,682 | 1,277,343 | 7.12% | 90,947 | 0.126750% | 1,235,302 |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 1,007,758 | 7.12% | 71,752 | 0.113120% | 769,197 | 1,242,625 | 7.12% | 88,475 | 0.123305% | 1,201,727 |
| State of ND | 025300 | School For The Blind | 560,588 | 7.12% | 39,914 | 0.062925% | 427,879 | 612,906 | 7.12% | 43,639 | 0.060818% | 592,731 |
| State | 026100 | ND Board Of Nursing | 329,053 | 7.12% | 23,429 | 0.036936% | 251,158 | 604,542 | 7.12% | 43,043 | 0.059988% | 584,642 |
| State of ND | 027000 | Career & Technical Education | 934,825 | 7.12% | 66,560 | 0.104933% | 715,526 | 1,513,077 | 7.12% | 107,731 | 0.151072% | 1,463,280 |
| State of ND | 030100 | ND Department Of Health | 17,602,223 | 7.12% | 1,253,278 | 1.975827% | 13,435,286 | 20,297,343 | 7.12% | 1,445,171 | 2.014097% | 19,629,339 |
| State of ND | 030500 | Tobacco Prevention/Control Committee | 559,215 | 7.12% | 39,816 | 0.062711% | 426,832 | 694,008 | 7.12% | 49,413 | 0.068866% | 671,166 |
| State of ND | 031000 | Life Skills and Transition Center | 12,782,594 | 7.12% | 910,121 | 1.434830% | 9,756,599 | 13,825,086 | 7.12% | 984,346 | 1.371857% | 13,370,804 |
| State of ND | 031200 | North Dakota State Hospital | 17,595,368 | 7.12% | 1,252,790 | 1.975058% | 13,430,057 | 18,715,514 | 7.12% | 1,332,547 | 1.857135% | 18,099,591 |
| State of ND | 031300 | ND Veterans Home | 4,334,115 | 7.12% | 308,589 | 0.486499% | 3,308,110 | 4,904,739 | 7.12% | 349,217 | 0.486695% | 4,743,317 |
| State of ND | 031600 | Indian Affairs Commission | 279,812 | 7.12% | 19,923 | 0.031409% | 213,576 | 204,028 | 7.12% | 14,527 | 0.030246% | 197,317 |
| State of ND | 032100 | Veterans Affairs Department | 325,647 | 7.12% | 23,186 | 0.036535% | 248,554 | 342,547 | 7.12% | 24,389 | 0.033991% | 331,275 |
| State of ND | 032500 | Department Of Human Services | 63,297,691 | 7.12% | 4,506,796 | 7.108089% | 48,313,365 | 69,778,967 | 7.12% | 4,968,262 | 6.924137% | 67,482,465 |
| State of ND | 036000 | Protection & Advocacy Project | 1,621,799 | 7.12% | 115,472 | 0.182045% | 1,237,875 | 1,752,478 | 7.12% | 124,776 | 0.173898% | 1,694,806 |
| State | 038000 | Job Service North Dakota | 9,790,399 | 7.12% | 697,076 | 1.089606% | 7,472,740 | 8,477,929 | 7.12% | 603,629 | 0.841261% | 8,198,908 |
| State | 040100 | Insurance Department | 2,075,662 | 7.12% | 147,787 | 0.232900% | 1,584,292 | 2,553,887 | 7.12% | 181,837 | 0.253412% | 2,469,835 |
| State of ND | 040500 | Industrial Commission | 5,899,625 | 7.12% | 417,205 | 0.657735% | 4,472,486 | 7,198,922 | 7.12% | 512,563 | 0.714346% | 6,961,998 |
| State of ND | 040600 | ND Department Of Labor | 479,959 | 7.12% | 34,173 | 0.053875% | 366,341 | 773,821 | 7.12% | 55,096 | 0.076786% | 748,354 |
| State of ND | 040800 | Public Service Commission | 2,740,794 | 7.12% | 195,145 | 0.076151% | 2,091,974 | 3,148,588 | 7.12% | 224,179 | 0.312433% | 3,044,964 |
| State of ND | 041200 | Aeronautics Commission | 320,891 | 7.12% | 22,847 | 0.036020% | 244,930 | 407,542 | 7.12% | 29,017 | 0.040440% | 394,127 |
| State of ND | 041300 | Department Of Financial Institutions | 2,003,928 | 7.12% | 142,680 | 0.224938% | 1,529,540 | 2,277,250 | 7.12% | 162,140 | 0.225971% | 2,202,308 |
| State of ND | 041400 | ND Securities Department | 524,503 | 7.12% | 37,345 | 0.058875% | 400,340 | 556,284 | 7.12% | 39,607 | 0.055200% | 537,978 |
| State | 042600 | State Board Of Law Examiners | 338,494 | 7.12% | 24,101 | 0.037996% | 258,366 | 350,712 | 7.12% | 24,971 | 0.034801% | 339,170 |
| State | 042700 | ND State Board Of Cosmetology | 58,739 | 7.12% | 4,182 | 0.006939% | 44,831 | 61,245 | 7.12% | 4,361 | 0.007007% | 59,226 |
| State | 042800 | ND State Plumbing Board | 299,776 | 7.12% | 21,344 | 0.033649% | 228,807 | 368,907 | 7.12% | 26,266 | 0.036660% | 356,761 |
| State | 047100 | Bank Of North Dakota | 8,868,349 | 7.12% | 631,426 | 0.995461% | 6,768,965 | 10,052,675 | 7.12% | 715,750 | 0.997523% | 9,721,834 |
| State | 047200 | Public Finance Authority | 159,372 | 7.12% | 11,347 | 0.017889% | 121,642 | 164,760 | 7.12% | 11,731 | 0.016349% | 159,337 |
| State | 047300 | Housing Finance Agency | 2,168,806 | 7.12% | 154,419 | 0.243446% | 1,655,391 | 2,346,486 | 7.12% | 167,070 | 0.232841% | 2,269,263 |
| State | 047500 | Mill & Elevator Association | 7,732,208 | 7.12% | 550,533 | 0.869931% | 5,901,783 | 8,427,920 | 7.12% | 600,068 | 0.836299% | 8,150,549 |
| State | 048500 | Workforce Safety & Insurance | 8,230,886 | 7.12% | 586,039 | 0.923906% | 6,282,403 | 15,466,500 | 7.12% | 1,101,219 | 1.534740% | 14,957,537 |
| State of ND | 050200 | Field Services Division | 5,920,223 | 7.12% | 421,520 | 0.664538% | 4,518,745 | 6,975,071 | 7.12% | 496,625 | 0.692133% | 6,745,511 |
| State of ND | 050400 | Highway Patrol | 1,842,947 | 7.12% | 131,218 | 0.206868% | 1,406,667 | 1,958,069 | 7.12% | 139,414 | 0.194298% | 1,893,623 |
| State of ND | 051700 | Department Of Corrections Transitional Services | 1,747,493 | 7.12% | 124,422 | 0.196154% | 1,333,814 | 2,141,669 | 7.12% | 152,487 | 0.212517% | 2,071,185 |
| State of ND | 051800 | James River Correctional Ctr | 6,035,770 | 7.12% | 429,747 | 0.677508% | 4,606,939 | 7,300,732 | 7.12% | 519,812 | 0.724449% | 7,060,462 |
| State of ND | 051900 | State Penitentiary | 8,799,453 | 7.12% | 626,521 | 0.987727% | 6,716,375 | 10,323,488 | 7.12% | 735,032 | 1.024395% | 9,983,728 |
| State | 052000 | Rough Rider Industries | 1,357,181 | 7.12% | 96,631 | 0.152342% | 1,035,900 | 1,405,892 | 7.12% | 100,099 | 0.139506% | 1,359,622 |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 6,270,908 | 7.12% | 446,489 | 0.703901% | 4,786,407 | 6,523,806 | 7.12% | 464,495 | 0.647355% | 6,309,105 |
| State of ND | 054000 | Adjutant General ND National Guard | 9,270,237 | 7.12% | 660,041 | 1.040572% | 7,075,712 | 10,347,155 | 7.12% | 736,717 | 1.026744% | 10,006,621 |
| State of ND | 060100 | Department Of Commerce | 3,267,429 | 7.12% | 232,641 | 0.366765% | 2,493,939 | 4,371,166 | 7.12% | 311,227 | 0.433749% | 4,227,307 |
| State of ND | 060200 | Dept Of Agriculture | 3,551,002 | 7.12% | 252,831 | 0.398959% | 2,710,378 | 3,739,484 | 7.12% | 266,251 | 0.371067% | 3,616,410 |
| State of ND | 060700 | Milk Marketing Board | 188,292 | 7.12% | 13,406 | 0.021136% | 143,721 | 197,040 | 7.12% | 14,029 | 0.019552% | 190,553 |
| State of ND | 060800 | ND Oilseed Council | 2,500 | 7.12% | 178 | 0.000281% | 1,911 | 23,806 | 7.12% | 1,695 | 0.000262% | 23,020 |
| State | 061100 | ND Soybean Council | 371,364 | 7.12% | 26,441 | 0.041685% | 283,451 | 407,159 | 7.12% | 28,990 | 0.040402% | 393,757 |
| State of ND | 061400 | ND Corn Utilization Council | 110,831 | 7.12% | 7,891 | 0.012441% | 84,597 | 193,619 | 7.12% | 13,786 | 0.019213% | 187,249 |
| State of ND | 061600 | State Seed Department | 1,097,082 | 7.12% | 78,112 | 0.123146% | 837,372 | 1,277,283 | 7.12% | 90,943 | 0.126744% | 1,235,244 |
| State | 062400 | Beef Commission | 119,981 | 7.12% | 8,543 | 0.013468% | 91,580 | 163,056 | 7.12% | 11,610 | 0.0 | |

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | As of June 30, 2015 | | | | | As of June 30, 2016 | | | | | |
|----------------------|-------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| Employer Type | Employer ID | Employer | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| State | 090100 | Board Of Medical Examiners | 166,788 | 7.12% | 11,875 | 0.018722% | 127,306 | 334,479 | 7.12% | 23,815 | 0.033190% | 323,469 |
| State | 090200 | Board Of Pharmacy | 210,048 | 7.12% | 14,955 | 0.023578% | 160,326 | 218,460 | 7.12% | 15,554 | 0.021678% | 211,273 |
| State | 090600 | Real Estate Commission | 123,076 | 7.12% | 8,763 | 0.013815% | 93,940 | 127,077 | 7.12% | 9,048 | 0.012610% | 122,897 |
| State | 090900 | Electrical Board | 1,371,360 | 7.12% | 97,641 | 0.153933% | 1,046,718 | 1,658,769 | 7.12% | 118,104 | 0.164599% | 1,604,178 |
| State | 099501 | ND System Information Technology Services | 1,604,885 | 7.12% | 114,268 | 0.180146% | 1,224,962 | 1,922,766 | 7.12% | 136,901 | 0.190795% | 1,859,483 |
| District Health Unit | 100002 | McIntosh District Health Unit | 61,104 | 7.12% | 4,351 | 0.006859% | 46,640 | 64,784 | 7.12% | 4,613 | 0.006428% | 62,647 |
| District Health Unit | 100003 | Wells County Dist Health Unit | 165,935 | 7.12% | 11,815 | 0.018262% | 126,654 | 149,815 | 7.12% | 10,667 | 0.014866% | 144,884 |
| District Health Unit | 100004 | Central Valley Health Unit | 924,766 | 7.12% | 65,843 | 0.103804% | 705,849 | 1,035,199 | 7.12% | 73,706 | 0.102722% | 1,001,126 |
| District Health Unit | 100005 | Dickey County Health District | 129,979 | 7.12% | 9,255 | 0.014590% | 99,210 | 145,399 | 7.12% | 10,352 | 0.014428% | 140,615 |
| District Health Unit | 100006 | Emmons County Public Health | 108,876 | 7.12% | 7,752 | 0.012221% | 83,101 | 163,888 | 7.12% | 11,669 | 0.016263% | 158,499 |
| District Health Unit | 100007 | Rolette County Public Health | 308,664 | 7.12% | 21,977 | 0.034647% | 235,594 | 369,342 | 7.12% | 26,297 | 0.036650% | 357,190 |
| District Health Unit | 100008 | Towner County Public Health Unit | 56,015 | 7.12% | 3,988 | 0.006288% | 42,757 | 57,989 | 7.12% | 4,129 | 0.007545% | 56,078 |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 127,452 | 7.12% | 9,075 | 0.014306% | 97,278 | 133,830 | 7.12% | 9,529 | 0.013280% | 129,427 |
| District Health Unit | 100010 | First District Health Unit | 1,891,601 | 7.12% | 134,682 | 0.212330% | 1,443,808 | 2,187,235 | 7.12% | 155,731 | 0.217038% | 2,115,247 |
| District Health Unit | 100011 | Lake Region District Health Unit | 774,809 | 7.12% | 55,166 | 0.086971% | 591,388 | 796,343 | 7.12% | 56,700 | 0.079021% | 770,137 |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 1,578,782 | 7.12% | 112,409 | 0.177216% | 1,205,039 | 1,746,608 | 7.12% | 124,359 | 0.173315% | 1,689,124 |
| District Health Unit | 100013 | Upper Missouri Health Unit | 835,013 | 7.12% | 59,453 | 0.093722% | 637,341 | 1,064,173 | 7.12% | 75,769 | 0.105979% | 1,029,146 |
| District Health Unit | 100014 | Kidder County District Health Unit | 26,659 | 7.12% | 1,898 | 0.002992% | 20,345 | 53,185 | 7.12% | 3,787 | 0.005278% | 51,439 |
| District Health Unit | 100015 | Southwestern District Health Unit | 1,193,655 | 7.12% | 84,988 | 0.133986% | 911,082 | 1,222,833 | 7.12% | 87,066 | 0.121341% | 1,182,586 |
| District Health Unit | 100017 | City-County Health District | 513,763 | 7.12% | 36,580 | 0.057669% | 392,139 | 608,913 | 7.12% | 43,555 | 0.060422% | 588,871 |
| District Health Unit | 100018 | Sargent County District Health Unit | 82,740 | 7.12% | 5,891 | 0.009287% | 63,150 | 88,652 | 7.12% | 6,312 | 0.008797% | 85,735 |
| District Health Unit | 100019 | Trail District Health Unit | 155,214 | 7.12% | 11,051 | 0.017423% | 118,473 | 159,912 | 7.12% | 11,386 | 0.015868% | 154,649 |
| District Health Unit | 100021 | Cavalier County Health Dist | 110,511 | 7.12% | 7,868 | 0.012405% | 84,352 | 112,758 | 7.12% | 8,028 | 0.011899% | 109,048 |
| District Health Unit | 100022 | Walsh County Health District | 277,115 | 7.12% | 19,731 | 0.031106% | 211,515 | 277,143 | 7.12% | 19,733 | 0.027501% | 268,024 |
| District Health Unit | 100023 | Custer Health Unit | 1,225,438 | 7.12% | 87,251 | 0.137554% | 935,344 | 1,316,216 | 7.12% | 93,715 | 0.130608% | 1,272,902 |
| City | 200002 | City Of Mesville | 93,786 | 7.12% | 6,678 | 0.010527% | 71,582 | 79,608 | 7.12% | 5,668 | 0.007899% | 76,983 |
| City | 200003 | City Of Drayton | 212,150 | 7.12% | 15,105 | 0.023814% | 161,931 | 267,170 | 7.12% | 19,023 | 0.026511% | 258,376 |
| City | 200004 | City Of Fessenden | 37,509 | 7.12% | 2,671 | 0.004210% | 28,627 | 38,979 | 7.12% | 2,775 | 0.003688% | 37,697 |
| City | 200005 | City Of Westhope | 141,694 | 7.12% | 10,089 | 0.015905% | 108,151 | 157,746 | 7.12% | 11,232 | 0.015653% | 152,554 |
| City | 200006 | City Of Belfield | 371,489 | 7.12% | 26,450 | 0.041699% | 283,546 | 455,855 | 7.12% | 32,457 | 0.045234% | 440,849 |
| City | 200008 | City Of Rolla | 249,442 | 7.12% | 17,760 | 0.028000% | 190,395 | 313,136 | 7.12% | 22,295 | 0.031072% | 302,827 |
| City | 200009 | City Of New Town | 710,416 | 7.12% | 50,582 | 0.079743% | 542,239 | 882,665 | 7.12% | 62,846 | 0.087586% | 853,611 |
| City | 200010 | City Of Cavalier | 507,286 | 7.12% | 36,119 | 0.056942% | 387,196 | 467,758 | 7.12% | 33,304 | 0.046415% | 452,359 |
| City | 200011 | City Of Harvey | 464,488 | 7.12% | 33,072 | 0.052138% | 354,529 | 513,293 | 7.12% | 36,546 | 0.059934% | 496,401 |
| City | 200012 | City Of Napoleon | 150,143 | 7.12% | 10,690 | 0.016853% | 114,598 | 223,029 | 7.12% | 15,880 | 0.022131% | 215,688 |
| City | 200014 | City Of Grand Forks | 16,368,030 | 7.12% | 1,165,404 | 1.837291% | 12,493,265 | 19,483,507 | 7.12% | 1,387,226 | 1.933340% | 18,842,283 |
| City | 200015 | City Of Killdeer | 567,353 | 7.12% | 40,396 | 0.063685% | 433,047 | 633,864 | 7.12% | 59,371 | 0.082744% | 806,421 |
| City | 200016 | City Of Ellendale | 287,983 | 7.12% | 20,504 | 0.032326% | 219,811 | 301,885 | 7.12% | 21,494 | 0.029956% | 291,950 |
| City | 200017 | City Of Wishek | 67,345 | 7.12% | 4,795 | 0.007559% | 51,400 | 221,553 | 7.12% | 15,775 | 0.021985% | 214,265 |
| City | 200018 | City Of Granville | 46,091 | 7.12% | 3,282 | 0.005174% | 35,182 | 52,846 | 7.12% | 3,763 | 0.005244% | 51,108 |
| City | 200019 | City Of Linton | 211,211 | 7.12% | 15,038 | 0.023708% | 161,210 | 225,230 | 7.12% | 16,036 | 0.022349% | 217,813 |
| City | 200020 | City Of Finley | 90,262 | 7.12% | 6,427 | 0.010132% | 68,896 | 91,309 | 7.12% | 6,501 | 0.009061% | 88,308 |
| City | 200021 | City Of Wilton | 130,320 | 7.12% | 9,279 | 0.014628% | 99,468 | 133,650 | 7.12% | 9,516 | 0.013262% | 129,251 |
| City | 200022 | City Of Ray | 249,601 | 7.12% | 17,772 | 0.028017% | 190,511 | 199,037 | 7.12% | 14,171 | 0.019750% | 192,483 |
| City | 200025 | City Of Medora | 282,934 | 7.12% | 20,145 | 0.031759% | 215,956 | 266,606 | 7.12% | 18,982 | 0.026455% | 257,430 |
| City | 200026 | City Of Veva | 112,317 | 7.12% | 7,997 | 0.012607% | 85,725 | 186,545 | 7.12% | 13,282 | 0.018511% | 180,808 |
| City | 200028 | City Of Thompson | 113,046 | 7.12% | 8,049 | 0.012689% | 86,283 | 116,500 | 7.12% | 8,295 | 0.011560% | 112,663 |
| City | 200029 | City Of Williston | 8,403,527 | 7.12% | 598,331 | 0.943285% | 6,414,177 | 11,540,763 | 7.12% | 821,702 | 1.145185% | 11,160,944 |
| City | 200030 | City Of Bowman | 566,010 | 7.12% | 40,300 | 0.063534% | 432,020 | 573,592 | 7.12% | 40,840 | 0.069917% | 554,779 |
| City | 200031 | City Of Tioga | 985,949 | 7.12% | 70,200 | 0.110672% | 752,551 | 836,322 | 7.12% | 59,546 | 0.082988% | 808,799 |
| City | 200033 | City Of Fargo | 32,400 | 7.12% | 2,307 | 0.003637% | 24,731 | 30,000 | 7.12% | 2,136 | 0.002977% | 29,014 |
| City | 200035 | City Of Rameau | 23,267,898 | 7.12% | 1,656,674 | 2.611792% | 17,759,740 | 27,638,652 | 7.12% | 1,967,872 | 2.742572% | 26,729,038 |
| City | 200036 | City Of Jamestown | 4,462,486 | 7.12% | 317,729 | 0.500908% | 3,406,089 | 5,010,950 | 7.12% | 356,780 | 0.497234% | 4,846,030 |
| City | 200037 | City Of Beach | 172,167 | 7.12% | 12,258 | 0.019326% | 131,414 | 202,084 | 7.12% | 14,388 | 0.020053% | 195,436 |
| City | 200038 | City Of Glenburn | 54,371 | 7.12% | 3,871 | 0.006103% | 41,499 | 56,773 | 7.12% | 4,042 | 0.005634% | 54,909 |
| City | 200040 | City Of Kulm | 104,474 | 7.12% | 7,439 | 0.011727% | 79,742 | 124,609 | 7.12% | 8,872 | 0.012365% | 120,590 |
| City | 200041 | City Of Harwood | 88,374 | 7.12% | 6,292 | 0.009920% | 67,454 | 106,196 | 7.12% | 7,561 | 0.010538% | 102,703 |
| City | 200045 | City Of Mapleton | 123,641 | 7.12% | 8,803 | 0.013879% | 94,375 | 91,549 | 7.12% | 6,518 | 0.009084% | 88,532 |
| City | 200046 | City Of Wahpeton | 2,288,686 | 7.12% | 162,954 | 0.256902% | 1,746,890 | 2,416,910 | 7.12% | 172,084 | 0.239829% | 2,337,367 |
| City | 200049 | City Of Egin | 87,162 | 7.12% | 6,206 | 0.009784% | 66,530 | 61,811 | 7.12% | 4,401 | 0.006133% | 59,772 |
| City | 200050 | City Of Rugby | 507,127 | 7.12% | 36,107 | 0.056924% | 387,073 | 641,155 | 7.12% | 45,650 | 0.063622% | 620,058 |
| City | 200051 | City Of New Salem | 90,907 | 7.12% | 6,473 | 0.010204% | 69,385 | 94,388 | 7.12% | 6,720 | 0.009366% | 91,281 |
| City | 200052 | City Of Walhalla | 157,082 | 7.12% | 11,184 | 0.017632% | 119,895 | 251,769 | 7.12% | 17,926 | 0.024983% | 243,484 |
| City | 200053 | City Of Gwinner | 139,184 | 7.12% | 9,910 | 0.015623% | 106,234 | 209,643 | 7.12% | 14,927 | 0.020803% | 202,746 |
| City | 200054 | City Of Kenmare | 243,595 | 7.12% | 17,344 | 0.027343% | 185,928 | 367,262 | 7.12% | 26,149 | 0.036439% | 355,173 |
| City | 200055 | City Of Waford City | 2,172,361 | 7.12% | 154,672 | 0.243845% | 1,658,104 | 3,039,267 | 7.12% | 216,396 | 0.301585% | 2,939,240 |
| City | 200057 | City Of Cooperstown | 125,757 | 7.12% | 8,954 | 0.014116% | 95,986 | 167,702 | 7.12% | 11,940 | 0.016641% | 162,183 |
| City | 200058 | City Of New England | 128,571 | 7.12% | 9,154 | 0.014432% | 98,135 | 92,681 | 7.12% | 6,599 | 0.009197% | 89,634 |
| City | 200059 | City Of Carrington | 703,739 | 7.12% | 50,106 | 0.078994% | 537,146 | 712,314 | 7.12% | 50,717 | 0.070683% | 688,875 |
| City | 200060 | City Of Mott | 99,108 | 7.12% | 7,056 | 0.011125% | 75,648 | 106,603 | 7.12% | 7,590 | 0.010578% | 103,093 |
| City | 200061 | City Of Larimore | 102,064 | 7.12% | 7,267 | 0.011457% | 77,906 | 100,046 | 7.12% | 7,123 | 0.009928% | 96,758 |
| City | 200062 | City Of Sherwood | 17,500 | 7.12% | 1,246 | 0.001964% | 13,355 | 31,500 | 7.12% | 2,243 | 0.003126% | 30,466 |
| City | 200063 | City Of Lamoure | 133,953 | 7.12% | 9,537 | 0.015036% | 102,242 | 174,894 | 7.12% | 12,452 | 0.017355% | 169,141 |
| City | 200064 | City Of Michigan | 18,831 | 7.12% | 1,341 | 0.002114% | 14,375 | 53,480 | 7.12% | 3,808 | 0.005307% | 51,722 |
| City | 200065 | City Of Park River | 402,237 | 7.12% | 28,639 | 0.045151% | 307,019 | 431,772 | 7.12% | 30,742 | 0.042845% | 417,566 |
| City | 200067 | City Of Hutton | 84,700 | 7.12% | 6,031 | 0.008907% | 64,646 | 90,689 | 7.12% | 6,457 | 0.008999% | 87,704 |
| City | 200069 | City Of Northwood | 121,761 | 7.12% | 8,669 | 0.013668% | 92,940 | 215,408 | 7.12% | 15,337 | 0.021375% | 208,330 |
| City | 200070 | City Of Powers Lake | - | 7.12% | - | 0.000000% | - | 52,982 | 7.12% | 3,772 | 0.005257% | 51,235 |
| City | 200072 | City Of Towner | 34,862 | 7.12% | 2,482 | 0.003913% | 26,608 | 89,432 | 7.12% | 6,368 | 0.008874% | 86,486 |
| City | 200073 | City Of Pembina | 73,855 | 7.12% | 5,258 | 0.008290% | 56,371 | 80,650 | 7.12% | 5,742 | 0.008003% | 77,997 |
| City | 200075 | City Of Underwood | 78,834 | 7.12% | 5,613 | 0.008849% | 60,172 | 81,702 | 7.12% | 5,817 | 0.008107% | 79,011 |
| City | 200076 | City Of New Leipzig | 24,637 | 7.12% | 1,754 | 0.002765% | 18,802 | 26,133 | 7.12% | 1,861 | 0.002593% | 25,271 |
| City | 200077 | City Of Stanley | 805,809 | 7.12% | 57,374 | | | | | | | |

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | As of June 30, 2015 | | | | | As of June 30, 2016 | | | | | |
|-----------------|-------------|--------------------------------------|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| Employer Type | Employer ID | Employer | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| City | 200089 | City Of Surrey | 312,800 | 7.12% | 22,271 | 0.035111% | 238,749 | 416,513 | 7.12% | 29,656 | 0.041330% | 402,801 |
| City | 200090 | City Of Hankinson | 183,097 | 7.12% | 13,037 | 0.020552% | 139,750 | 222,029 | 7.12% | 15,808 | 0.022032% | 214,723 |
| City | 200091 | City Of New Rockford | 186,184 | 7.12% | 13,256 | 0.020899% | 142,110 | 190,954 | 7.12% | 13,596 | 0.018948% | 184,667 |
| City | 200094 | City Of West Fargo | 5,931,052 | 7.12% | 422,291 | 0.665753% | 4,527,007 | 7,177,366 | 7.12% | 511,028 | 0.712207% | 6,941,151 |
| City | 200097 | City Of Devils Lake | 602,813 | 7.12% | 42,920 | 0.067665% | 460,110 | 797,879 | 7.12% | 56,809 | 0.079173% | 771,618 |
| City | 200098 | City Of Oakes | 638,731 | 7.12% | 45,478 | 0.071697% | 487,527 | 671,165 | 7.12% | 47,787 | 0.066599% | 649,072 |
| City | 200100 | City Of Mohall | 132,668 | 7.12% | 9,446 | 0.014892% | 101,263 | 139,272 | 7.12% | 9,916 | 0.013820% | 134,689 |
| City | 200101 | City Of Lidgerwood | 59,966 | 7.12% | 4,270 | 0.006731% | 45,770 | 67,074 | 7.12% | 4,776 | 0.006569% | 64,889 |
| City | 200102 | City Of Meckley | 32,457 | 7.12% | 2,311 | 0.003643% | 24,772 | 33,280 | 7.12% | 2,370 | 0.003302% | 32,181 |
| City | 200103 | City Of Burlington | 127,203 | 7.12% | 9,057 | 0.014278% | 97,088 | 182,052 | 7.12% | 12,962 | 0.018065% | 176,001 |
| City | 200104 | City Of Lisbon | 282,327 | 7.12% | 20,102 | 0.031694% | 215,493 | 278,283 | 7.12% | 19,814 | 0.027614% | 269,125 |
| City | 200110 | City Of Holiday | 77,495 | 7.12% | 5,518 | 0.008699% | 59,152 | 120,404 | 7.12% | 8,573 | 0.011948% | 116,445 |
| City | 200111 | City Of Maddock | 99,452 | 7.12% | 7,081 | 0.011163% | 75,906 | 127,299 | 7.12% | 9,064 | 0.012632% | 123,111 |
| City | 200114 | City Of Regent | 25,885 | 7.12% | 1,843 | 0.002906% | 19,760 | 58,000 | 7.12% | 4,134 | 0.005761% | 56,147 |
| City | 200115 | City Of Lakota | 210,845 | 7.12% | 15,012 | 0.023667% | 160,932 | 189,309 | 7.12% | 13,479 | 0.018785% | 183,078 |
| City | 200117 | City Of Alexander | 70,844 | 7.12% | 5,044 | 0.007952% | 54,072 | 93,997 | 7.12% | 6,693 | 0.009227% | 90,901 |
| City | 200118 | City Of Berthold | 30,027 | 7.12% | 2,138 | 0.003370% | 22,915 | 29,016 | 7.12% | 2,066 | 0.002879% | 28,059 |
| City | 200119 | City Of Carson | 57,782 | 7.12% | 4,114 | 0.006486% | 44,104 | 66,780 | 7.12% | 4,755 | 0.006627% | 64,587 |
| City | 200120 | City Of Dodge | - | 7.12% | - | 0.000000% | - | 5,814 | 7.12% | 414 | 0.000577% | 5,623 |
| County | 300001 | Adams County | 823,910 | 7.12% | 58,662 | 0.092483% | 628,869 | 922,403 | 7.12% | 65,675 | 0.091530% | 892,049 |
| County | 300002 | Barnes County | 2,530,050 | 7.12% | 180,140 | 0.283995% | 1,931,118 | 2,970,265 | 7.12% | 211,483 | 0.294738% | 2,872,509 |
| County | 300003 | Benson County | 1,594,046 | 7.12% | 113,496 | 0.178930% | 1,216,693 | 1,756,875 | 7.12% | 125,090 | 0.174334% | 1,699,055 |
| County | 300004 | Billings County | 2,295,812 | 7.12% | 163,462 | 0.257702% | 1,752,330 | 2,549,286 | 7.12% | 181,509 | 0.252965% | 2,465,391 |
| County | 300005 | Botineau County | 2,796,533 | 7.12% | 199,113 | 0.313907% | 2,134,514 | 3,093,286 | 7.12% | 220,242 | 0.306945% | 2,991,478 |
| County | 300006 | Bowman County | 1,359,108 | 7.12% | 96,768 | 0.152558% | 1,037,368 | 1,573,881 | 7.12% | 112,600 | 0.156176% | 1,522,087 |
| County | 300007 | Burke County | 1,374,623 | 7.12% | 97,873 | 0.154300% | 1,049,214 | 1,596,469 | 7.12% | 113,669 | 0.158417% | 1,543,928 |
| County | 300008 | Burleigh County | 12,780,838 | 7.12% | 909,996 | 1.434633% | 9,755,259 | 14,921,800 | 7.12% | 1,062,432 | 1.480684% | 14,430,709 |
| County | 300009 | Cass County | 20,819,749 | 7.12% | 1,482,366 | 2.336990% | 15,891,133 | 15,286,906 | 7.12% | 1,088,428 | 1.561693% | 14,783,796 |
| County | 300010 | Cavalier County | 1,814,902 | 7.12% | 129,221 | 0.203720% | 1,385,261 | 1,934,759 | 7.12% | 137,755 | 0.191985% | 1,871,081 |
| County | 300011 | Dickey County | 1,551,286 | 7.12% | 110,452 | 0.174130% | 1,184,054 | 1,774,076 | 7.12% | 126,314 | 0.176041% | 1,715,691 |
| County | 300012 | Divide County | 2,565,097 | 7.12% | 182,635 | 0.287929% | 1,957,868 | 2,745,697 | 7.12% | 195,494 | 0.272450% | 2,655,330 |
| County | 300013 | Dunn County | 3,304,498 | 7.12% | 235,280 | 0.379266% | 2,522,233 | 3,805,688 | 7.12% | 270,965 | 0.377637% | 3,680,441 |
| County | 300014 | Eddy County | 741,056 | 7.12% | 52,763 | 0.083183% | 565,630 | 864,069 | 7.12% | 61,522 | 0.085741% | 835,630 |
| County | 300015 | Emmons County | 1,089,350 | 7.12% | 77,562 | 0.122788% | 831,470 | 1,318,418 | 7.12% | 93,871 | 0.130826% | 1,275,027 |
| County | 300016 | Foster County | 809,624 | 7.12% | 57,645 | 0.090879% | 617,962 | 1,036,466 | 7.12% | 73,796 | 0.102848% | 1,020,354 |
| County | 300018 | Grand Forks County | 13,246,075 | 7.12% | 943,121 | 1.488855% | 10,110,360 | 14,808,175 | 7.12% | 1,054,342 | 1.469409% | 14,320,823 |
| County | 300019 | Grant County | 900,320 | 7.12% | 64,103 | 0.101060% | 687,191 | 1,107,154 | 7.12% | 78,829 | 0.109862% | 1,070,712 |
| County | 300020 | Griggs County | 692,536 | 7.12% | 49,309 | 0.077366% | 528,592 | 720,607 | 7.12% | 51,307 | 0.071506% | 696,896 |
| County | 300021 | Hettinger County | 1,067,086 | 7.12% | 75,977 | 0.119779% | 814,477 | 1,122,337 | 7.12% | 79,910 | 0.111569% | 1,085,399 |
| County | 300023 | Lamoure County | 1,455,944 | 7.12% | 103,663 | 0.163428% | 1,111,282 | 1,612,702 | 7.12% | 114,824 | 0.160028% | 1,559,629 |
| County | 300024 | Logan County | 628,759 | 7.12% | 44,768 | 0.070577% | 479,912 | 752,876 | 7.12% | 53,605 | 0.074708% | 728,102 |
| County | 300025 | McHenry County | 1,344,346 | 7.12% | 95,717 | 0.159011% | 1,026,101 | 1,486,242 | 7.12% | 105,820 | 0.147479% | 1,437,327 |
| County | 300026 | McIntosh County | 921,222 | 7.12% | 65,591 | 0.103406% | 703,143 | 1,045,218 | 7.12% | 74,420 | 0.103717% | 1,010,823 |
| County | 300027 | McKenzie County | 5,740,070 | 7.12% | 408,693 | 0.643160% | 4,381,239 | 8,226,148 | 7.12% | 585,720 | 0.816277% | 7,955,415 |
| County | 300028 | McLean County | 3,850,486 | 7.12% | 274,155 | 0.432121% | 2,938,968 | 4,191,289 | 7.12% | 298,420 | 0.415900% | 4,053,351 |
| County | 300029 | Mercer County | 2,708,377 | 7.12% | 192,836 | 0.300126% | 2,067,230 | 3,489,744 | 7.12% | 248,470 | 0.346286% | 3,374,895 |
| County | 300030 | Morton County | 5,200,057 | 7.12% | 370,244 | 0.583700% | 3,969,060 | 5,538,116 | 7.12% | 394,314 | 0.549545% | 5,355,852 |
| County | 300031 | Mountrail County | 4,817,448 | 7.12% | 343,002 | 0.547528% | 3,677,021 | 5,973,748 | 7.12% | 425,331 | 0.592772% | 5,777,141 |
| County | 300032 | Nelson County | 1,215,486 | 7.12% | 86,543 | 0.136437% | 927,748 | 1,392,642 | 7.12% | 99,156 | 0.138191% | 1,346,860 |
| County | 300033 | Oliver County | 691,473 | 7.12% | 49,233 | 0.076178% | 527,782 | 749,323 | 7.12% | 53,552 | 0.074552% | 724,662 |
| County | 300034 | Pembina County | 2,557,059 | 7.12% | 182,063 | 0.287027% | 1,951,735 | 2,805,978 | 7.12% | 199,786 | 0.278436% | 2,713,307 |
| County | 300035 | Pierce County | 1,981,611 | 7.12% | 141,091 | 0.222433% | 1,512,506 | 2,387,981 | 7.12% | 170,024 | 0.236958% | 2,309,387 |
| County | 300036 | Ramsey County | 2,883,596 | 7.12% | 205,312 | 0.323680% | 2,200,969 | 3,088,608 | 7.12% | 219,909 | 0.306481% | 2,986,956 |
| County | 300037 | Ransom County | 1,333,185 | 7.12% | 94,923 | 0.149648% | 1,017,581 | 1,489,844 | 7.12% | 106,077 | 0.147837% | 1,440,816 |
| County | 300038 | Renville County | 1,119,388 | 7.12% | 79,700 | 0.125650% | 854,399 | 1,282,965 | 7.12% | 91,347 | 0.127308% | 1,240,741 |
| County | 300039 | Richland County | 5,107,830 | 7.12% | 363,677 | 0.573347% | 3,898,662 | 5,381,660 | 7.12% | 383,174 | 0.534020% | 5,204,545 |
| County | 300040 | Rokette County | 1,911,009 | 7.12% | 136,064 | 0.214508% | 1,458,618 | 2,027,704 | 7.12% | 144,372 | 0.201208% | 1,960,988 |
| County | 300042 | Sheridan County | 528,754 | 7.12% | 37,647 | 0.059352% | 403,583 | 610,656 | 7.12% | 43,479 | 0.060595% | 590,557 |
| County | 300044 | Slope County | 545,497 | 7.12% | 38,839 | 0.061231% | 416,360 | 556,479 | 7.12% | 39,621 | 0.055219% | 538,163 |
| County | 300045 | Stark County | 4,971,918 | 7.12% | 354,001 | 0.558091% | 3,794,924 | 5,881,077 | 7.12% | 418,733 | 0.583577% | 5,687,527 |
| County | 300046 | Steele County | 805,335 | 7.12% | 57,340 | 0.090398% | 614,691 | 960,213 | 7.12% | 68,367 | 0.095282% | 928,616 |
| County | 300047 | Stutsman County | 5,743,887 | 7.12% | 408,965 | 0.644744% | 4,384,149 | 6,396,175 | 7.12% | 455,408 | 0.634600% | 6,636,973 |
| County | 300048 | Towner County | 867,092 | 7.12% | 61,737 | 0.097330% | 661,827 | 1,028,054 | 7.12% | 73,197 | 0.102013% | 918,216 |
| County | 300049 | Traill County | 2,595,588 | 7.12% | 184,806 | 0.291351% | 1,981,137 | 2,813,458 | 7.12% | 200,318 | 0.279178% | 2,720,867 |
| County | 300050 | Walsh County | 2,951,687 | 7.12% | 210,160 | 0.331323% | 2,252,940 | 3,375,191 | 7.12% | 240,314 | 0.334919% | 3,264,112 |
| County | 300051 | Ward County | 8,142,296 | 7.12% | 579,731 | 0.913962% | 6,214,786 | 9,441,211 | 7.12% | 672,214 | 0.936847% | 9,130,487 |
| County | 300052 | Wells County | 1,380,733 | 7.12% | 98,308 | 0.154986% | 1,053,878 | 1,667,481 | 7.12% | 118,725 | 0.165463% | 1,612,598 |
| County | 300053 | Williams County | 7,651,808 | 7.12% | 544,809 | 0.859066% | 5,840,414 | 10,494,308 | 7.12% | 747,195 | 1.041346% | 10,148,932 |
| School District | 400002 | Mcclusky Public Schools | 134,788 | 7.12% | 9,597 | 0.015130% | 102,881 | 136,631 | 7.12% | 9,728 | 0.013558% | 132,136 |
| School District | 400003 | Lake Region Special Education Unit | 568,687 | 7.12% | 40,491 | 0.063834% | 434,060 | 605,297 | 7.12% | 43,097 | 0.060063% | 585,372 |
| School District | 400004 | Lidgerwood Public School | 265,216 | 7.12% | 18,883 | 0.029770% | 202,431 | 232,046 | 7.12% | 22,218 | 0.030964% | 301,774 |
| School District | 400006 | Holiday Public School | 64,809 | 7.12% | 4,614 | 0.007275% | 49,469 | 149,258 | 7.12% | 10,627 | 0.014811% | 144,348 |
| School District | 400007 | Oliver-Mercer Special Education Unit | 352,873 | 7.12% | 25,125 | 0.039610% | 269,341 | 427,255 | 7.12% | 30,421 | 0.042396% | 413,190 |
| School District | 400008 | Underwood School District #8 | 263,449 | 7.12% | 18,758 | 0.029572% | 201,085 | 324,638 | 7.12% | 23,114 | 0.032214% | 313,957 |
| School District | 400010 | New Town Public School District | 1,062,792 | 7.12% | 75,671 | 0.119297% | 811,199 | 1,533,324 | 7.12% | 109,173 | 0.152151% | 1,482,860 |
| School District | 400011 | Botineau Public School | 1,350,911 | 7.12% | 96,185 | 0.151638% | 1,031,113 | 1,455,823 | 7.12% | 103,655 | 0.144461% | 1,407,913 |
| School District | 400012 | Peace Garden Special Services | 340,101 | 7.12% | 24,215 | 0.038176% | 259,590 | 354,144 | 7.12% | 25,215 | 0.035142% | 342,493 |
| School District | 400014 | Beulah Public School #27 | 567,724 | 7.12% | 40,422 | 0.063726% | 433,326 | 925,469 | 7.12% | 65,893 | 0.091834% | 895,012 |
| School District | 400016 | St John School District #3 | 505,976 | 7.12% | 36,025 | 0.056795% | 386,196 | 710,015 | 7.12% | 50,553 | 0.070454% | 686,643 |
| School District | 400017 | Ellendale Public School District #40 | 390,572 | 7.12% | 27,809 | 0.043841% | 338,111 | 456,886 | 7.12% | 32,530 | 0.045337% | 441,853 |
| School District | 400018 | Rural Cass Special Education Unit | 251,403 | 7.12% | | | | | | | | |

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| As of June 30, 2015 | | | | | | As of June 30, 2016 | | | | | | |
|---------------------|-------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| Employer Type | Employer ID | Employer | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| School District | 400029 | Minot Public School District #1 | 13,479,829 | 7.12% | 959,764 | 1.513094% | 10,288,781 | 15,923,030 | 7.12% | 1,133,720 | 1.580036% | 15,398,991 |
| School District | 400030 | Belfield Public School #13 | 332,697 | 7.12% | 23,688 | 0.037345% | 253,940 | 372,070 | 7.12% | 26,491 | 0.036920% | 359,821 |
| School District | 400031 | Minto Public School District #20 | 354,416 | 7.12% | 25,234 | 0.039783% | 270,518 | 430,117 | 7.12% | 30,624 | 0.042680% | 415,958 |
| School District | 400033 | Harvey Public School Dist #38 | 492,008 | 7.12% | 35,031 | 0.055227% | 375,534 | 633,660 | 7.12% | 45,117 | 0.062878% | 612,807 |
| School District | 400034 | Oakes Public Schools | 518,756 | 7.12% | 36,935 | 0.058230% | 395,954 | 613,104 | 7.12% | 43,653 | 0.060838% | 592,926 |
| School District | 400035 | Larimore Public School District #44 | 574,956 | 7.12% | 40,937 | 0.064538% | 438,847 | 573,106 | 7.12% | 40,805 | 0.056869% | 554,244 |
| School District | 400036 | Hazen Public School District #3 | 595,803 | 7.12% | 42,421 | 0.066878% | 454,759 | 622,121 | 7.12% | 44,295 | 0.061733% | 601,648 |
| School District | 400038 | Park River Area School District | 517,742 | 7.12% | 36,863 | 0.058116% | 395,179 | 606,881 | 7.12% | 43,210 | 0.060221% | 586,912 |
| School District | 400039 | Hillsboro Public School | 473,954 | 7.12% | 33,746 | 0.052011% | 361,758 | 477,327 | 7.12% | 33,986 | 0.047355% | 461,618 |
| School District | 400040 | Lisbon Public School | 603,844 | 7.12% | 42,994 | 0.067781% | 460,899 | 633,126 | 7.12% | 45,079 | 0.062825% | 612,291 |
| School District | 400042 | Northern Cass School District # 97 | 579,695 | 7.12% | 41,274 | 0.065070% | 442,465 | 644,217 | 7.12% | 45,868 | 0.063925% | 623,011 |
| School District | 400043 | Mandaree Public School #36 | 432,420 | 7.12% | 30,788 | 0.048539% | 330,057 | 715,591 | 7.12% | 50,950 | 0.071008% | 692,042 |
| School District | 400044 | Thompson Public School | 314,065 | 7.12% | 22,361 | 0.032525% | 299,714 | 348,512 | 7.12% | 24,814 | 0.034583% | 337,045 |
| School District | 400045 | Northern Plains Special Ed Unit | 109,814 | 7.12% | 7,819 | 0.012326% | 83,815 | 120,456 | 7.12% | 8,576 | 0.011953% | 116,494 |
| School District | 400046 | Bowman County School District #1 | 620,094 | 7.12% | 44,151 | 0.069605% | 473,302 | 548,053 | 7.12% | 39,021 | 0.054383% | 530,015 |
| School District | 400047 | Apple Creek Elementary School | 51,960 | 7.12% | 3,700 | 0.005832% | 39,657 | 64,314 | 7.12% | 4,579 | 0.006382% | 62,199 |
| School District | 400048 | Burke Central School | 91,166 | 7.12% | 6,491 | 0.010233% | 69,583 | 179,306 | 7.12% | 12,767 | 0.017792% | 173,400 |
| School District | 400049 | Washburn Public School | 354,968 | 7.12% | 25,274 | 0.039845% | 270,939 | 421,210 | 7.12% | 29,990 | 0.041796% | 407,343 |
| School District | 400050 | Enderlin Area School District #24 | 468,441 | 7.12% | 33,353 | 0.052582% | 357,549 | 509,584 | 7.12% | 36,282 | 0.050566% | 492,815 |
| School District | 400051 | Midkota School | 85,214 | 7.12% | 6,067 | 0.009565% | 65,040 | 184,845 | 7.12% | 13,161 | 0.018342% | 178,761 |
| School District | 400052 | Velva Public School | 363,255 | 7.12% | 25,864 | 0.040775% | 277,263 | 423,272 | 7.12% | 30,137 | 0.042001% | 409,341 |
| School District | 400053 | Sheyenne Valley Special Education Unit | 520,089 | 7.12% | 37,030 | 0.058379% | 396,967 | 568,757 | 7.12% | 40,495 | 0.056438% | 550,043 |
| School District | 400054 | Center Stanton Public School | 256,267 | 7.12% | 18,246 | 0.028766% | 195,604 | 247,944 | 7.12% | 17,654 | 0.024603% | 239,780 |
| School District | 400055 | Burleigh County Special Education Unit | 46,395 | 7.12% | 3,303 | 0.005208% | 35,414 | 49,102 | 7.12% | 3,496 | 0.004872% | 47,482 |
| School District | 400056 | New Rockford Sheyenne Public School | 230,856 | 7.12% | 16,437 | 0.025913% | 176,204 | 290,417 | 7.12% | 20,678 | 0.028818% | 280,860 |
| School District | 400057 | James River Multi-district Special Education Unit | 390,277 | 7.12% | 27,788 | 0.043808% | 297,887 | 443,058 | 7.12% | 31,546 | 0.043964% | 428,472 |
| School District | 400058 | Newburg United Public School | 206,605 | 7.12% | 14,710 | 0.023191% | 157,695 | 212,411 | 7.12% | 15,124 | 0.021077% | 205,416 |
| School District | 400059 | Napoleon Public School District #2 | 231,645 | 7.12% | 16,493 | 0.026002% | 176,809 | 301,329 | 7.12% | 21,455 | 0.029901% | 291,414 |
| School District | 400060 | Yellowstone School District # 14 | 91,226 | 7.12% | 6,495 | 0.010240% | 69,630 | 183,675 | 7.12% | 13,078 | 0.018226% | 177,630 |
| School District | 400061 | Cavalier Public Schools | 412,980 | 7.12% | 29,404 | 0.046356% | 315,213 | 503,509 | 7.12% | 35,850 | 0.049963% | 486,938 |
| School District | 400062 | Richland School District # 44 | 379,645 | 7.12% | 27,031 | 0.042615% | 289,775 | 363,215 | 7.12% | 25,861 | 0.036042% | 351,264 |
| School District | 400063 | Fort Totten School District # 30 | 341,239 | 7.12% | 24,296 | 0.038044% | 260,461 | 357,864 | 7.12% | 25,480 | 0.035511% | 346,089 |
| School District | 400064 | Bismarck Public Schools | 21,067,356 | 7.12% | 1,499,996 | 2.364784% | 16,800,127 | 24,915,307 | 7.12% | 1,773,970 | 2.472355% | 24,095,315 |
| School District | 400065 | Solen Public School Dist #3 | 134,531 | 7.12% | 9,579 | 0.015101% | 102,684 | 282,657 | 7.12% | 20,125 | 0.028048% | 273,355 |
| School District | 400068 | Lakota Public School District # 66 | 261,785 | 7.12% | 18,639 | 0.029385% | 199,813 | 311,139 | 7.12% | 22,153 | 0.030874% | 300,897 |
| School District | 400069 | Stanley Community Public School District # 2 | 1,084,905 | 7.12% | 77,245 | 0.121779% | 828,076 | 1,307,053 | 7.12% | 93,062 | 0.129698% | 1,264,033 |
| School District | 400070 | Mandan Public School District #1 | 6,774,959 | 7.12% | 482,377 | 0.760481% | 5,171,141 | 7,352,926 | 7.12% | 523,528 | 0.729628% | 7,110,936 |
| School District | 400072 | Kildreer Public School #16 | 693,144 | 7.12% | 49,352 | 0.077805% | 529,061 | 626,915 | 7.12% | 44,636 | 0.062208% | 606,245 |
| School District | 400073 | Glenburn School District | 352,179 | 7.12% | 25,075 | 0.039532% | 268,811 | 417,143 | 7.12% | 29,701 | 0.041393% | 403,478 |
| School District | 400074 | New Public School #8 | 480,833 | 7.12% | 34,235 | 0.053973% | 367,007 | 550,371 | 7.12% | 39,186 | 0.054613% | 532,257 |
| School District | 400075 | Williston Public School #1 | 3,920,682 | 7.12% | 279,153 | 0.440092% | 2,992,550 | 6,169,114 | 7.12% | 439,241 | 0.612359% | 5,966,086 |
| School District | 400076 | Valley City Public School | 942,024 | 7.12% | 67,072 | 0.105741% | 719,021 | 949,407 | 7.12% | 67,598 | 0.094209% | 918,159 |
| School District | 400077 | Dickinson Public Schools | 4,280,763 | 7.12% | 304,790 | 0.480510% | 3,267,386 | 5,463,875 | 7.12% | 389,028 | 0.542178% | 5,284,053 |
| School District | 400078 | Drayton Public School #19 | 163,753 | 7.12% | 11,802 | 0.018606% | 126,518 | 190,202 | 7.12% | 13,542 | 0.018874% | 183,946 |
| School District | 400079 | Mohall Lansford Sherwood School | 337,539 | 7.12% | 24,033 | 0.037888% | 257,632 | 375,828 | 7.12% | 26,759 | 0.037293% | 363,457 |
| School District | 400080 | Westhope Public School #17 | 271,804 | 7.12% | 19,352 | 0.030510% | 207,463 | 282,701 | 7.12% | 20,128 | 0.028052% | 273,394 |
| School District | 400081 | Kindred Public School District #3 | 435,169 | 7.12% | 30,984 | 0.048847% | 332,151 | 440,889 | 7.12% | 31,391 | 0.043749% | 426,577 |
| School District | 400082 | Granton Public School District #2 | 1,157,124 | 7.12% | 82,387 | 0.129886% | 883,203 | 1,610,902 | 7.12% | 114,696 | 0.159849% | 1,557,884 |
| School District | 400083 | Wilton Public School | 191,489 | 7.12% | 13,634 | 0.021494% | 146,156 | 295,834 | 7.12% | 21,063 | 0.029355% | 286,093 |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 91,881 | 7.12% | 6,540 | 0.010134% | 70,133 | 69,175 | 7.12% | 6,917 | 0.009641% | 93,961 |
| School District | 400085 | White Shield School Dist #85 | 847,377 | 7.12% | 60,333 | 0.095117% | 646,779 | 853,222 | 7.12% | 60,749 | 0.084665% | 825,143 |
| School District | 400086 | Tgo School District #60 | 1,557,522 | 7.12% | 110,896 | 0.174830% | 1,188,814 | 1,901,020 | 7.12% | 135,533 | 0.188637% | 1,838,541 |
| School District | 400087 | Turtle Lake Mercer School District #72 | 422,823 | 7.12% | 30,105 | 0.047461% | 322,727 | 423,962 | 7.12% | 30,186 | 0.042070% | 410,013 |
| School District | 400088 | Lamoure School District #8 | 468,033 | 7.12% | 33,324 | 0.052536% | 357,236 | 528,613 | 7.12% | 37,637 | 0.052454% | 511,215 |
| School District | 400089 | Divide County School Dist #1 | 536,934 | 7.12% | 38,230 | 0.060270% | 409,826 | 686,794 | 7.12% | 48,900 | 0.068150% | 664,188 |
| School District | 400090 | Mott/Regent School Dist #1 | 350,009 | 7.12% | 24,921 | 0.039288% | 267,152 | 391,194 | 7.12% | 27,853 | 0.038818% | 378,319 |
| School District | 400091 | United Public School District # 7 | 903,010 | 7.12% | 64,294 | 0.101362% | 689,244 | 1,043,515 | 7.12% | 74,298 | 0.103548% | 1,009,176 |
| School District | 400092 | Kulm Public School District #7 | 324,355 | 7.12% | 23,094 | 0.036408% | 247,568 | 352,302 | 7.12% | 25,084 | 0.034959% | 340,710 |
| School District | 400093 | Midway Public School District #128 | 524,776 | 7.12% | 37,364 | 0.058905% | 400,544 | 506,353 | 7.12% | 36,052 | 0.050245% | 489,687 |
| School District | 400094 | Dunseith School District #1 | 1,069,638 | 7.12% | 76,158 | 0.120666% | 816,428 | 1,281,108 | 7.12% | 91,215 | 0.127124% | 1,238,947 |
| School District | 400095 | Carrington School District #49 | 415,304 | 7.12% | 29,570 | 0.046177% | 316,988 | 426,736 | 7.12% | 30,384 | 0.042345% | 412,693 |
| School District | 400096 | Glen Ullin Public School #48 | 292,190 | 7.12% | 20,804 | 0.032798% | 223,021 | 342,323 | 7.12% | 24,373 | 0.033969% | 331,061 |
| School District | 400099 | Manvel Public School | 151,833 | 7.12% | 10,811 | 0.017043% | 115,889 | 168,780 | 7.12% | 12,017 | 0.016748% | 162,226 |
| School District | 400100 | Maple Valley School District | 248,616 | 7.12% | 17,701 | 0.027907% | 189,763 | 352,353 | 7.12% | 25,088 | 0.034964% | 340,758 |
| School District | 400101 | North Border School District # 100 | 430,571 | 7.12% | 30,657 | 0.048331% | 328,643 | 632,756 | 7.12% | 45,052 | 0.062788% | 611,930 |
| School District | 400102 | Mckenzie Cy Public School #1 | 1,619,282 | 7.12% | 115,293 | 0.181762% | 1,235,951 | 1,865,402 | 7.12% | 132,817 | 0.185103% | 1,804,009 |
| School District | 400103 | Devils Lake Public School | 2,563,249 | 7.12% | 182,503 | 0.287211% | 1,956,454 | 2,832,581 | 7.12% | 201,680 | 0.281076% | 2,739,360 |
| School District | 400104 | Mt Pleasant School Dist #4 | 337,400 | 7.12% | 24,023 | 0.037873% | 257,530 | 402,657 | 7.12% | 28,669 | 0.039955% | 389,400 |
| School District | 400105 | Central Cass Public School District #7 | 649,930 | 7.12% | 46,275 | 0.072954% | 496,075 | 756,198 | 7.12% | 53,841 | 0.073037% | 717,309 |
| School District | 400106 | Milnor Public School District #2 | 355,395 | 7.12% | 25,304 | 0.038939% | 271,266 | 351,662 | 7.12% | 25,038 | 0.034895% | 340,086 |
| School District | 400107 | Mapleton Public School | 10,115 | 7.12% | 720 | 0.001135% | 7,718 | 106,300 | 7.12% | 7,569 | 0.010548% | 102,801 |
| School District | 400108 | Linton Public School District #36 | 476,365 | 7.12% | 33,917 | 0.053471% | 363,594 | 470,193 | 7.12% | 33,478 | 0.046657% | 454,718 |
| School District | 400109 | Toga Public School District #15 | 711,556 | 7.12% | 50,663 | 0.079871% | 543,109 | 741,899 | 7.12% | 52,823 | 0.071361% | 717,479 |
| School District | 400114 | Zeeland Public Schools | 71,771 | 7.12% | 5,110 | 0.008056% | 54,779 | 72,506 | 7.12% | 5,162 | 0.007195% | 70,122 |
| School District | 400117 | Garrison Public School District #51 | 499,699 | 7.12% | 35,579 | 0.050911% | 381,409 | 621,704 | 7.12% | 44,265 | 0.061691% | 601,239 |
| School District | 400118 | Kenmare Public School District #28 | 418,304 | 7.12% | 29,783 | 0.046954% | 319,279 | 548,492 | 7.12% | 39,053 | 0.054276% | 530,444 |
| School District | 400119 | Lewis & Clark Public Schools | 390,739 | 7.12% | 27,821 | 0.043860% | 298,241 | 538,555 | 7.12% | 38,132 | 0.053143% | 517,930 |
| School District | 400120 | Sw Special Education Unit | 69,101 | 7.12% | 4,920 | 0.007566% | 52,739 | 111,470 | 7.12% | 7,937 | 0.011061% | 107,800 |
| School District | 400121 | North Valley Career & Technology Center | 156,054 | 7.12% | 11,111 | 0.017517% | 119,113 | 180,382 | 7.12% | 12,843 | 0.017899% | 174,443 |
| School District | 400122 | Dakota Prairie Public School | 570,198 | 7.12% | 40,598 | 0.064004% | 435,216 | 619,360 | 7.12% | 44,098 | 0.061459% | 598,798 |
| School District | 400123 | Beach Public | | | | | | | | | | |

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| As of June 30, 2015 | | | | | | | | | | As of June 30, 2016 | | | | |
|--------------------------|-------------|--|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|--|--|
| Employer Type | Employer ID | Employer | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | | |
| School District | 400144 | West River Student Services | 62,270 | 7.12% | 4,434 | 0.006990% | 47,531 | 129,845 | 7.12% | 9,245 | 0.012884% | 125,567 | | |
| School District | 400145 | Leeds Public School District 6 | 190,824 | 7.12% | 13,587 | 0.021420% | 145,652 | 194,824 | 7.12% | 13,871 | 0.019332% | 188,409 | | |
| School District | 400147 | Sawyer Public School | 157,142 | 7.12% | 11,189 | 0.017639% | 119,942 | 199,881 | 7.12% | 14,232 | 0.019834% | 193,302 | | |
| School District | 400148 | Wilma Multidistrict Special Education Unit | 671,814 | 7.12% | 47,833 | 0.075410% | 512,775 | 738,956 | 7.12% | 52,614 | 0.073326% | 714,633 | | |
| School District | 400149 | Great Northwest Education Cooperative | 172,596 | 7.12% | 12,289 | 0.019374% | 131,740 | 150,330 | 7.12% | 10,703 | 0.014917% | 145,381 | | |
| School District | 400150 | Anamoose Public School District #14 | 135,564 | 7.12% | 9,652 | 0.015217% | 103,473 | 162,682 | 7.12% | 11,583 | 0.016143% | 157,329 | | |
| School District | 400151 | South Prairie School District #70 | 440,239 | 7.12% | 31,345 | 0.049416% | 336,020 | 627,761 | 7.12% | 44,697 | 0.062292% | 607,096 | | |
| School District | 400153 | South Heart Public School District #9 | - | 7.12% | - | 0.000000% | - | 179,893 | 7.12% | 12,808 | 0.017851% | 173,975 | | |
| Political Subdivision | 500002 | Cass County Water Resource District | 200,931 | 7.12% | 14,306 | 0.022554% | 153,363 | 197,502 | 7.12% | 14,062 | 0.019598% | 191,002 | | |
| Political Subdivision | 500003 | Walsh County Water Resource District | 32,779 | 7.12% | 2,334 | 0.003679% | 25,017 | 49,680 | 7.12% | 3,537 | 0.004930% | 48,048 | | |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 32,797 | 7.12% | 2,335 | 0.003681% | 25,030 | 34,077 | 7.12% | 2,426 | 0.003381% | 32,951 | | |
| Political Subdivision | 500006 | James River Soil Conservation District | 42,408 | 7.12% | 3,019 | 0.004760% | 32,367 | 53,638 | 7.12% | 3,819 | 0.005322% | 51,868 | | |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 169,835 | 7.12% | 12,092 | 0.019064% | 129,632 | 179,883 | 7.12% | 12,808 | 0.017850% | 173,966 | | |
| Political Subdivision | 500008 | Trall County Water Resource District | 101,766 | 7.12% | 7,246 | 0.011423% | 77,674 | 104,874 | 7.12% | 7,467 | 0.010407% | 101,426 | | |
| Political Subdivision | 500009 | Grafton Park District | 107,458 | 7.12% | 7,651 | 0.012062% | 82,020 | 153,067 | 7.12% | 10,898 | 0.015189% | 148,032 | | |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 130,372 | 7.12% | 9,282 | 0.014634% | 99,509 | 200,291 | 7.12% | 14,261 | 0.019875% | 193,701 | | |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 100,997 | 7.12% | 7,191 | 0.011337% | 77,090 | 109,003 | 7.12% | 7,761 | 0.010816% | 105,412 | | |
| Political Subdivision | 500016 | Greater Ramsey Water District | 275,392 | 7.12% | 19,608 | 0.030912% | 210,196 | 323,630 | 7.12% | 23,042 | 0.032114% | 312,982 | | |
| Political Subdivision | 500017 | Cramer Regional Library | 62,516 | 7.12% | 4,451 | 0.007017% | 47,714 | 82,842 | 7.12% | 5,898 | 0.008220% | 80,112 | | |
| Political Subdivision | 500018 | Griggs County Public Library | 30,996 | 7.12% | 2,207 | 0.003479% | 23,657 | 32,706 | 7.12% | 2,329 | 0.003245% | 31,626 | | |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 415,895 | 7.12% | 29,612 | 0.046684% | 317,443 | 397,155 | 7.12% | 28,277 | 0.039410% | 384,089 | | |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 125,564 | 7.12% | 8,940 | 0.014094% | 95,837 | 131,505 | 7.12% | 9,363 | 0.013049% | 127,175 | | |
| Political Subdivision | 500023 | Walsh County Housing Authority | 29,388 | 7.12% | 2,092 | 0.003299% | 22,433 | 29,820 | 7.12% | 2,123 | 0.002959% | 28,838 | | |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 27,380 | 7.12% | 1,949 | 0.003073% | 20,896 | 44,396 | 7.12% | 3,161 | 0.004405% | 42,931 | | |
| Political Subdivision | 500025 | Bowman City Park Board | 78,439 | 7.12% | 5,585 | 0.008805% | 59,872 | 84,893 | 7.12% | 6,044 | 0.008424% | 82,100 | | |
| Political Subdivision | 500028 | Williston Housing Authority | 368,619 | 7.12% | 26,246 | 0.008137% | 281,357 | 368,770 | 7.12% | 26,043 | 0.036259% | 353,730 | | |
| Political Subdivision | 500030 | Minot Rural Fire Department | 71,904 | 7.12% | 5,120 | 0.008071% | 54,881 | 132,072 | 7.12% | 9,404 | 0.013105% | 127,721 | | |
| Political Subdivision | 500031 | Central Plains Water District | 180,465 | 7.12% | 12,849 | 0.020257% | 137,744 | 197,653 | 7.12% | 14,073 | 0.019613% | 191,148 | | |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 84,254 | 7.12% | 5,999 | 0.009457% | 64,306 | 55,146 | 7.12% | 3,926 | 0.005472% | 53,330 | | |
| Political Subdivision | 500038 | Jameson Regional Airport | 135,713 | 7.12% | 9,663 | 0.015234% | 103,589 | 134,524 | 7.12% | 9,578 | 0.013349% | 130,099 | | |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | - | 7.12% | - | 0.000000% | - | 44,831 | 7.12% | 3,192 | 0.004449% | 43,360 | | |
| Political Subdivision | 500040 | Fargo Park District | 1,980,866 | 7.12% | 141,038 | 0.222350% | 1,511,942 | 2,390,278 | 7.12% | 170,188 | 0.237186% | 2,311,609 | | |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 354,808 | 7.12% | 25,262 | 0.003927% | 270,817 | 466,557 | 7.12% | 33,219 | 0.046296% | 451,200 | | |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 862,761 | 7.12% | 61,429 | 0.096844% | 658,523 | 1,269,992 | 7.12% | 90,423 | 0.126021% | 1,228,197 | | |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 100,880 | 7.12% | 7,183 | 0.011324% | 77,001 | 96,237 | 7.12% | 6,852 | 0.009550% | 93,074 | | |
| Political Subdivision | 500049 | West Fargo Park District | 858,506 | 7.12% | 61,126 | 0.096366% | 655,272 | 937,258 | 7.12% | 66,733 | 0.093004% | 906,415 | | |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 80,302 | 7.12% | 5,718 | 0.009014% | 61,294 | 132,566 | 7.12% | 9,439 | 0.013154% | 128,199 | | |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 55,644 | 7.12% | 3,962 | 0.006246% | 42,472 | 53,375 | 7.12% | 3,800 | 0.005296% | 51,615 | | |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 90,495 | 7.12% | 6,443 | 0.010158% | 69,073 | 92,145 | 7.12% | 6,561 | 0.009144% | 89,117 | | |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 43,200 | 7.12% | 3,076 | 0.004849% | 32,972 | 45,000 | 7.12% | 3,204 | 0.004465% | 43,516 | | |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 104,321 | 7.12% | 7,428 | 0.011710% | 79,626 | 131,821 | 7.12% | 9,386 | 0.013081% | 127,487 | | |
| Political Subdivision | 500059 | Trall Rural Water District | 37,730 | 7.12% | 2,686 | 0.004235% | 28,797 | 89,160 | 7.12% | 6,348 | 0.008475% | 86,223 | | |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 45,764 | 7.12% | 3,258 | 0.005137% | 34,931 | 47,436 | 7.12% | 3,377 | 0.004707% | 45,874 | | |
| Political Subdivision | 500061 | Ward County Water Resource District | 33,461 | 7.12% | 2,382 | 0.003756% | 25,540 | 34,662 | 7.12% | 2,468 | 0.003439% | 33,516 | | |
| Political Subdivision | 500063 | Southwest Water Authority | 2,161,934 | 7.12% | 153,930 | 0.242674% | 1,680,142 | 2,743,931 | 7.12% | 195,368 | 0.272279% | 2,653,624 | | |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 502,288 | 7.12% | 35,763 | 0.056381% | 383,381 | 551,414 | 7.12% | 39,261 | 0.054717% | 533,271 | | |
| Political Subdivision | 500072 | Watford City Park District | 125,639 | 7.12% | 8,945 | 0.014103% | 95,898 | 315,224 | 7.12% | 22,444 | 0.031280% | 304,854 | | |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 92,030 | 7.12% | 6,553 | 0.010330% | 70,242 | 100,446 | 7.12% | 7,152 | 0.009967% | 97,138 | | |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 192,540 | 7.12% | 13,709 | 0.021612% | 146,958 | 218,055 | 7.12% | 15,526 | 0.021638% | 210,883 | | |
| Political Subdivision | 500082 | Grand Forks Public Library | 522,755 | 7.12% | 37,220 | 0.058679% | 399,007 | 557,767 | 7.12% | 39,713 | 0.055347% | 539,410 | | |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 28,800 | 7.12% | 2,051 | 0.003233% | 21,984 | 32,240 | 7.12% | 2,295 | 0.003199% | 31,177 | | |
| Political Subdivision | 500085 | Jameson Parks And Recreation District | 119,821 | 7.12% | 8,531 | 0.013450% | 91,458 | 169,214 | 7.12% | 12,048 | 0.016791% | 163,645 | | |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 16,836 | 7.12% | 1,199 | 0.001890% | 12,852 | 17,392 | 7.12% | 1,238 | 0.001726% | 16,822 | | |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 231,415 | 7.12% | 16,477 | 0.025976% | 176,632 | 303,690 | 7.12% | 21,623 | 0.030135% | 293,695 | | |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 174,689 | 7.12% | 12,438 | 0.019609% | 133,338 | 184,624 | 7.12% | 13,145 | 0.018320% | 178,546 | | |
| Political Subdivision | 500109 | James River Valley Library System | 246,891 | 7.12% | 17,579 | 0.027713% | 188,444 | 331,876 | 7.12% | 23,630 | 0.032932% | 320,954 | | |
| Political Subdivision | 500110 | Grand Forks Park District | 1,452,445 | 7.12% | 103,414 | 0.163035% | 1,108,610 | 1,580,206 | 7.12% | 112,511 | 0.156803% | 1,528,198 | | |
| Political Subdivision | 500111 | McIntosh County Housing Authority | 35,070 | 7.12% | 2,497 | 0.003937% | 26,771 | 37,962 | 7.12% | 2,703 | 0.003767% | 36,713 | | |
| School District | 500113 | Lometree Special Education Unit | 65,836 | 7.12% | 4,688 | 0.007390% | 50,251 | 78,926 | 7.12% | 5,620 | 0.007832% | 76,330 | | |
| School District | 500114 | Roughrider Education Services Program (RESP) | 40,030 | 7.12% | 2,850 | 0.004493% | 30,552 | 32,796 | 7.12% | 2,335 | 0.003254% | 31,713 | | |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 810,415 | 7.12% | 57,702 | 0.090968% | 618,567 | 1,019,044 | 7.12% | 72,556 | 0.101119% | 985,503 | | |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 85,689 | 7.12% | 6,101 | 0.009618% | 65,401 | 138,836 | 7.12% | 9,885 | 0.013777% | 134,270 | | |
| Political Subdivision | 500121 | Devils Lake Park Board | 122,242 | 7.12% | 8,704 | 0.013722% | 93,307 | 356,601 | 7.12% | 25,390 | 0.035385% | 344,861 | | |
| Political Subdivision | 500122 | North Central Soil Conservation District | - | 7.12% | - | 0.000000% | - | 87,209 | 7.12% | 6,209 | 0.008654% | 84,342 | | |
| Total Main System | | | \$ 890,878,679 | 7.12% | \$ 63,430,571 | 99.999999% | \$ 679,982,929 | \$ 1,007,764,043 | 7.12% | 71,752,797 | 99.999994% | 974,597,407 | | |

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

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

JUDGES SYSTEM

| Employer Type | Employer ID | Employer | As of June 30, 2015 | | | | As of June 30, 2016 | | | | | |
|---------------|-------------|----------------------------|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| | | | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| State of ND | 018000 | ND Supreme Court | \$ 6,746,660 | 17.52% | \$ 1,182,015 | 100.000000% | \$ (4,755,969) | \$ 7,937,062 | 17.52% | \$ 1,390,573 | 100.000000% | \$ (4,450,173) |
| | | Total Judges System | <u>\$ 6,746,660</u> | <u>17.52%</u> | <u>\$ 1,182,015</u> | <u>100.000000%</u> | <u>\$ (4,755,969)</u> | <u>\$ 7,937,062</u> | <u>17.52%</u> | <u>1,390,573</u> | <u>100.000000%</u> | <u>\$ (4,450,173)</u> |

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

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE SYSTEM

| Employer Type | Employer ID | Employer | As of June 30, 2015 | | | | | As of June 30, 2016 | | | | |
|---------------|-------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| | | | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| State | 012500 | Attorney General's Office | \$ 2,517,267 | 10.31% | \$ 259,530 | 18.050544% | \$ 1,096,664 | \$ 3,603,408 | 9.81% | \$ 353,494 | 12.766319% | \$ 1,462,823 |
| City | 200010 | City Of Cavalier | 102,938 | 9.81% | 10,098 | 0.702325% | 42,670 | 166,235 | 9.81% | 16,308 | 0.588958% | 67,485 |
| City | 200016 | City Of Ellendale | 49,778 | 9.81% | 4,883 | 0.339617% | 20,633 | 84,554 | 9.81% | 8,295 | 0.299571% | 34,326 |
| City | 200029 | City Of Williston | 2,214,805 | 9.81% | 217,272 | 15.111462% | 918,100 | 3,181,919 | 9.81% | 312,146 | 11.273049% | 1,291,717 |
| City | 200030 | City Of Bowman | 180,501 | 9.81% | 17,707 | 1.231538% | 74,822 | 191,587 | 9.81% | 18,795 | 0.678775% | 77,777 |
| City | 200070 | City Of Powers Lake | 113,794 | 9.81% | 11,163 | 0.776397% | 47,170 | 108,214 | 9.81% | 10,616 | 0.383393% | 43,931 |
| City | 200103 | City Of Burlington | 70,012 | 9.81% | 6,868 | 0.477676% | 29,021 | 106,596 | 9.81% | 10,457 | 0.377651% | 43,273 |
| County | 300001 | Adams County | 99,939 | 9.81% | 9,804 | 0.681877% | 41,428 | 207,477 | 9.81% | 20,353 | 0.735042% | 84,224 |
| County | 300003 | Benson County | 159,908 | 9.81% | 15,687 | 1.091045% | 66,287 | 166,053 | 9.81% | 16,290 | 0.588308% | 67,411 |
| County | 300006 | Bowman County | 196,595 | 9.81% | 19,286 | 1.341359% | 81,495 | 208,260 | 9.81% | 20,430 | 0.737823% | 84,543 |
| County | 300009 | Cass County | - | 9.81% | - | 0.000000% | - | 7,133,332 | 9.81% | 699,780 | 25.272323% | 2,895,818 |
| County | 300013 | Dunn County | 888,705 | 9.81% | 87,182 | 6.063586% | 368,394 | 1,013,437 | 9.81% | 99,418 | 3.590448% | 411,410 |
| County | 300020 | Griggs County | 107,207 | 9.81% | 10,517 | 0.731467% | 44,440 | 136,569 | 9.81% | 13,397 | 0.483828% | 55,439 |
| County | 300027 | Mckenzie County | 936,891 | 9.81% | 91,909 | 6.392353% | 388,369 | 1,870,420 | 9.81% | 183,488 | 6.626608% | 759,307 |
| County | 300028 | McLean County | 621,549 | 9.81% | 60,974 | 4.240796% | 257,650 | 698,560 | 9.81% | 68,529 | 2.474902% | 283,586 |
| County | 300044 | Slope County | 101,101 | 9.81% | 9,918 | 0.689806% | 41,909 | 108,458 | 9.81% | 10,640 | 0.384260% | 44,030 |
| County | 300045 | Stark County | 1,010,899 | 9.81% | 99,169 | 6.897293% | 419,046 | 1,447,096 | 9.81% | 141,960 | 5.126838% | 587,456 |
| County | 300051 | Ward County | 2,136,098 | 9.81% | 209,551 | 14.574460% | 885,474 | 3,185,768 | 9.81% | 312,524 | 11.286701% | 1,293,281 |
| County | 300053 | Williams County | 3,020,165 | 9.81% | 296,278 | 20.606400% | 1,251,946 | 3,924,798 | 9.81% | 385,023 | 13.904978% | 1,593,296 |
| | | Total Law Enforcement with Prior Main System Service System excluding National Guard | 14,528,152 | 9.90% | 1,437,796 | 100.000001% | 6,075,518 | | | | | |
| State of ND | 054000 | Adjutant General ND National Guard | 629,811 | 9.58% | 60,336 | 100.000000% | (449,713) | 683,126 | 9.81% | 67,015 | 2.420225% | 277,320 |
| | | Total Law Enforcement with Prior Main System Service System | \$ 15,157,963 | 9.88% | \$ 1,498,132 | | \$ 5,625,805 | \$ 28,225,868 | 9.81% | \$ 2,768,958 | 100.000000% | \$ 11,458,454 |

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

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE SYSTEM

| Employer Type | Employer ID | Employer | As of June 30, 2015 | | | | As of June 30, 2016 | | | | | |
|---|-------------|---------------------|---------------------------|---------------------------|----------------------------------|---------------------|---|---------------------------|---------------------------|----------------------------------|---------------------|---|
| | | | 2015 Payroll ¹ | Current Contribution Rate | Estimated 2015-2016 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate | 2016 Payroll ¹ | Current Contribution Rate | Estimated 2016-2017 Contribution | Proportionate Share | Net Pension Liability Under Current Discount Rate |
| City | 200097 | City Of Devils Lake | \$ 631,083 | 7.93% | \$ 50,045 | 16.710450% | \$ (19,557) | \$ 760,439 | 7.93% | \$ 60,303 | 16.454400% | \$ 10,539 |
| City | 200118 | City of Berthold | 51,896 | 7.93% | 4,115 | 1.374154% | (1,608) | 49,440 | 7.93% | 3,921 | 1.069784% | 685 |
| County | 300002 | Barnes County | 682,966 | 7.93% | 54,159 | 18.084260% | (21,165) | 798,414 | 7.93% | 63,314 | 17.276101% | 11,066 |
| County | 300030 | Morton County | 1,753,650 | 7.93% | 139,064 | 46.434907% | (54,345) | 2,198,112 | 7.93% | 174,310 | 47.562790% | 30,465 |
| County | 300040 | Rolette County | 656,982 | 7.93% | 52,099 | 17.396229% | (20,360) | 815,090 | 7.93% | 64,637 | 17.636926% | 11,297 |
| Total Law Enforcement without Prior Main System Service System | | | \$ 3,776,577 | 7.93% | \$ 299,482 | 100.000000% | \$ (117,035) | \$ 4,621,494 | 7.93% | \$ 366,485 | 100.000001% | \$ 64,052 |

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

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM

| | | | | As of June 30, 2016 | | | |
|---------------|-------------|---|---------------------|--------------------------|------------------|---------------|--------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Net Pension Liability At | Net Pension | Net Pension | Net Pension |
| | | | | Discount Rate 1% | Liability Under | Liability At | Liability At |
| | | | | Lower | Current Discount | Discount Rate | 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% | |
| State of ND | 010100 | Governor's Office | 0.101316% | \$ 1,400,641 | \$ 987,423 | \$ 639,266 | |
| State of ND | 010800 | Secretary Of State | 0.148308% | 2,050,281 | 1,445,406 | 935,768 | |
| State | 011000 | Office Of Management & Budget | 0.297760% | 4,116,376 | 2,901,961 | 1,878,754 | |
| State | 011200 | Information Technology Dept | 2.333200% | 32,255,270 | 22,739,308 | 14,721,617 | |
| State | 011700 | State Auditor's Office | 0.378334% | 5,230,270 | 3,687,234 | 2,387,146 | |
| State | 011800 | Central Services | 0.121849% | 1,684,499 | 1,187,537 | 768,821 | |
| State of ND | 012000 | State Treasurer's Office | 0.035767% | 494,460 | 348,584 | 225,676 | |
| State | 012500 | Attorney General's Office | 1.125364% | 15,557,569 | 10,967,769 | 7,100,625 | |
| State of ND | 012700 | Tax Department | 0.714436% | 9,876,704 | 6,962,875 | 4,507,823 | |
| State of ND | 013000 | Facility Management | 0.198201% | 2,740,025 | 1,931,662 | 1,250,574 | |
| State of ND | 014000 | Office Of Administrative Hearings | 0.038522% | 532,547 | 375,434 | 243,059 | |
| State | 016000 | Legislative Council | 0.279507% | 3,864,038 | 2,724,068 | 1,763,584 | |
| State of ND | 018000 | ND Supreme Court | 1.917475% | 26,508,089 | 18,687,663 | 12,098,548 | |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 0.235230% | 3,251,932 | 2,292,546 | 1,484,213 | |
| State | 019000 | Retirement & Investment Office | 0.152969% | 2,114,716 | 1,490,832 | 965,177 | |
| State | 019200 | ND Public Employees Retirement System | 0.192000% | 2,654,300 | 1,871,227 | 1,211,448 | |
| State of ND | 020100 | Public Instruction | 0.491812% | 6,799,044 | 4,793,187 | 3,103,149 | |
| State | 020200 | Education Standards & Practice | 0.036695% | 507,289 | 357,629 | 231,532 | |
| State | 021500 | ND University System Office | 0.064939% | 897,748 | 632,894 | 409,741 | |
| State of ND | 022300 | ND Youth Correctional Center | 0.328598% | 4,542,695 | 3,202,508 | 2,073,330 | |
| State of ND | 022400 | Juvenile Services - DOCR | 0.156282% | 2,160,517 | 1,523,120 | 986,081 | |
| State | 022600 | Land Department | 0.193861% | 2,680,027 | 1,889,364 | 1,223,190 | |
| State | 022700 | Bismarck State College | 0.459498% | 6,352,320 | 4,478,256 | 2,899,260 | |
| State | 022800 | Lake Region State College | 0.187775% | 2,595,891 | 1,830,050 | 1,184,790 | |
| State | 022900 | Williston State College | 0.119094% | 1,646,412 | 1,160,687 | 751,438 | |
| State | 023000 | University Of North Dakota | 4.008376% | 55,413,702 | 39,065,531 | 25,291,349 | |
| State | 023500 | North Dakota State University | 3.373245% | 46,633,348 | 32,875,561 | 21,283,911 | |
| State | 023800 | ND St College Of Science | 0.580320% | 8,022,620 | 5,655,784 | 3,661,602 | |
| State | 023900 | Dickinson State University | 0.263934% | 3,648,750 | 2,572,294 | 1,665,325 | |
| State | 024000 | Mayville State University | 0.297569% | 4,113,736 | 2,900,100 | 1,877,549 | |
| State | 024100 | Minot State University | 0.589781% | 8,153,414 | 5,747,991 | 3,721,297 | |
| State | 024200 | Valley City State University | 0.202193% | 2,795,212 | 1,970,568 | 1,275,762 | |
| State of ND | 025000 | ND State Library | 0.126750% | 1,752,252 | 1,235,302 | 799,745 | |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.123305% | 1,704,627 | 1,201,727 | 778,008 | |
| State of ND | 025300 | School For The Blind | 0.060818% | 840,777 | 592,731 | 383,739 | |
| State | 026100 | ND Board Of Nursing | 0.059988% | 829,303 | 584,642 | 378,502 | |
| State of ND | 027000 | Career & Technical Education | 0.150142% | 2,075,635 | 1,463,280 | 947,340 | |
| State of ND | 030100 | ND Department Of Health | 2.014097% | 27,843,838 | 19,629,339 | 12,708,197 | |
| State of ND | 030500 | Tobacco Prevention/Control Committee | 0.068866% | 952,036 | 671,166 | 434,519 | |
| State of ND | 031000 | Life Skills and Transition Center | 1.371857% | 18,965,206 | 13,370,084 | 8,655,903 | |
| State of ND | 031200 | North Dakota State Hospital | 1.857135% | 25,673,920 | 18,099,591 | 11,717,825 | |
| State of ND | 031300 | ND Veterans Home | 0.486695% | 6,728,304 | 4,743,317 | 3,070,863 | |
| State of ND | 031600 | Indian Affairs Commission | 0.020246% | 279,890 | 197,317 | 127,745 | |
| State of ND | 032100 | Veterans Affairs Department | 0.033991% | 469,908 | 331,275 | 214,470 | |
| State of ND | 032500 | Department Of Human Services | 6.924137% | 95,722,573 | 67,482,465 | 43,688,708 | |
| State of ND | 036000 | Protection & Advocacy Project | 0.173898% | 2,404,049 | 1,694,806 | 1,097,231 | |
| State | 038000 | Job Service North Dakota | 0.841261% | 11,629,993 | 8,198,908 | 5,308,041 | |
| State | 040100 | Insurance Department | 0.253421% | 3,503,413 | 2,469,835 | 1,598,991 | |
| State of ND | 040500 | Industrial Commission | 0.714346% | 9,875,460 | 6,961,998 | 4,507,255 | |
| State of ND | 040600 | ND Department Of Labor | 0.076786% | 1,061,526 | 748,354 | 484,491 | |
| State of ND | 040800 | Public Service Commission | 0.312433% | 4,319,223 | 3,044,964 | 1,971,335 | |
| State of ND | 041200 | Aeronautics Commission | 0.040440% | 559,062 | 394,127 | 255,161 | |
| State of ND | 041300 | Department Of Financial Institutions | 0.225971% | 3,123,931 | 2,202,308 | 1,425,792 | |
| State of ND | 041400 | ND Securities Department | 0.055200% | 763,111 | 537,978 | 348,291 | |
| State | 042600 | State Board Of Law Examiners | 0.034801% | 481,106 | 339,170 | 219,581 | |
| State | 042700 | ND State Board Of Cosmetology | 0.006077% | 84,011 | 59,226 | 38,344 | |
| State | 042800 | ND State Plumbing Board | 0.036606% | 506,059 | 356,761 | 230,970 | |
| State | 047100 | Bank Of North Dakota | 0.997523% | 13,790,234 | 9,721,834 | 6,293,996 | |
| State | 047200 | Public Finance Authority | 0.016349% | 226,016 | 159,337 | 103,156 | |
| State | 047300 | Housing Finance Agency | 0.232841% | 3,218,905 | 2,269,263 | 1,469,139 | |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | | | As of June 30, 2016 | | |
|----------------------|-------------|---|---------------------|--------------------------|-----------------------------|--------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Net Pension Liability At | Net Pension Liability Under | Net Pension Liability At |
| | | | | Discount Rate 1% | Current Discount Rate | Discount Rate |
| | | | | Lower | Rate | 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| State | 047500 | Mill & Elevator Association | 0.836299% | 11,561,396 | 8,150,549 | 5,276,733 |
| State | 048500 | Workforce Safety & Insurance | 1.534740% | 21,216,978 | 14,957,537 | 9,683,634 |
| State of ND | 050200 | Field Services Division | 0.692133% | 9,568,377 | 6,745,511 | 4,367,100 |
| State of ND | 050400 | Highway Patrol | 0.194298% | 2,686,068 | 1,893,623 | 1,225,948 |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.212517% | 2,937,936 | 2,071,185 | 1,340,903 |
| State of ND | 051800 | James River Correctional Ctr | 0.724449% | 10,015,129 | 7,060,462 | 4,571,002 |
| State of ND | 051900 | State Penitentiary | 1.024395% | 14,161,725 | 9,983,728 | 6,463,548 |
| State | 052000 | Rough Rider Industries | 0.139506% | 1,928,597 | 1,359,622 | 880,231 |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 0.647355% | 8,949,344 | 6,309,105 | 4,084,567 |
| State of ND | 054000 | Adjutant General ND National Guard | 1.026744% | 14,194,199 | 10,006,621 | 6,478,370 |
| State of ND | 060100 | Department Of Commerce | 0.433749% | 5,996,353 | 4,227,307 | 2,736,794 |
| State of ND | 060200 | Dept Of Agriculture | 0.371067% | 5,129,807 | 3,616,410 | 2,341,294 |
| State of ND | 060700 | Milk Marketing Board | 0.019552% | 270,296 | 190,553 | 123,366 |
| State of ND | 060800 | ND Oilseed Council | 0.002362% | 32,653 | 23,020 | 14,903 |
| State | 061100 | ND Soybean Council | 0.040402% | 558,537 | 393,757 | 254,921 |
| State of ND | 061400 | ND Corn Utilization Council | 0.019213% | 265,610 | 187,249 | 121,227 |
| State of ND | 061600 | State Seed Department | 0.126744% | 1,752,170 | 1,235,244 | 799,707 |
| State | 062400 | Beef Commission | 0.016180% | 223,680 | 157,690 | 102,090 |
| State of ND | 062500 | ND Wheat Commission | 0.041781% | 577,600 | 407,197 | 263,622 |
| State of ND | 062600 | ND Barley Council | 0.012384% | 171,202 | 120,694 | 78,138 |
| State | 066500 | State Fair Association | 0.107160% | 1,481,431 | 1,044,379 | 676,139 |
| State of ND | 067000 | Racing Commission | 0.012718% | 175,820 | 123,949 | 80,246 |
| State of ND | 070100 | Historical Society | 0.393401% | 5,438,563 | 3,834,076 | 2,482,213 |
| State of ND | 070900 | ND Council On The Arts | 0.029263% | 404,546 | 285,196 | 184,639 |
| State of ND | 072000 | Game & Fish Department | 0.983430% | 13,595,405 | 9,584,484 | 6,205,075 |
| State of ND | 075000 | Parks & Recreation Department | 0.376229% | 5,201,169 | 3,666,718 | 2,373,864 |
| State of ND | 077000 | Water Commission | 0.635317% | 8,782,925 | 6,191,783 | 4,008,612 |
| State | 080100 | Department Of Transportation | 6.240780% | 86,275,519 | 60,822,484 | 39,376,982 |
| State | 090000 | ND State Board Of Accountancy | 0.027103% | 374,685 | 264,145 | 171,010 |
| State | 090100 | Board Of Medical Examiners | 0.033190% | 458,834 | 323,469 | 209,416 |
| State | 090200 | Board Of Pharmacy | 0.021678% | 299,687 | 211,273 | 136,780 |
| State | 090600 | Real Estate Commission | 0.012610% | 174,327 | 122,897 | 79,564 |
| State | 090900 | Electrical Board | 0.164599% | 2,275,495 | 1,604,178 | 1,038,558 |
| State | 099501 | ND System Information Technology Services | 0.190795% | 2,637,641 | 1,859,483 | 1,203,845 |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.006428% | 88,864 | 62,647 | 40,558 |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.014866% | 205,515 | 144,884 | 93,799 |
| District Health Unit | 100004 | Central Valley Health Unit | 0.102722% | 1,420,078 | 1,001,126 | 648,137 |
| District Health Unit | 100005 | Dickey County Health District | 0.014428% | 199,460 | 140,615 | 91,035 |
| District Health Unit | 100006 | Emmons County Public Health | 0.016263% | 224,827 | 158,499 | 102,613 |
| District Health Unit | 100007 | Rolette County Public Health | 0.036650% | 506,667 | 357,190 | 231,248 |
| District Health Unit | 100008 | Towner County Public Health Unit | 0.005754% | 79,546 | 56,078 | 36,306 |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.013280% | 183,589 | 129,427 | 83,792 |
| District Health Unit | 100010 | First District Health Unit | 0.217038% | 3,000,437 | 2,115,247 | 1,369,428 |
| District Health Unit | 100011 | Lake Region District Health Unit | 0.079021% | 1,092,424 | 770,137 | 498,593 |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 0.173315% | 2,395,989 | 1,689,124 | 1,093,553 |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.105597% | 1,459,823 | 1,029,146 | 666,277 |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.005278% | 72,966 | 51,439 | 33,302 |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.121341% | 1,677,476 | 1,182,586 | 765,616 |
| District Health Unit | 100017 | City-County Health District | 0.060422% | 835,303 | 588,871 | 381,240 |
| District Health Unit | 100018 | Sargent County District Health Unit | 0.008797% | 121,614 | 85,735 | 55,506 |
| District Health Unit | 100019 | Traill District Health Unit | 0.015868% | 219,367 | 154,649 | 100,121 |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.011189% | 154,682 | 109,048 | 70,598 |
| District Health Unit | 100022 | Walsh County Health District | 0.027501% | 380,187 | 268,024 | 173,521 |
| District Health Unit | 100023 | Custer Health Unit | 0.130608% | 1,805,587 | 1,272,902 | 824,088 |
| City | 200002 | City Of Meville | 0.007899% | 109,200 | 76,983 | 49,840 |
| City | 200003 | City Of Drayton | 0.026511% | 366,501 | 258,376 | 167,274 |
| City | 200004 | City Of Fessenden | 0.003868% | 53,473 | 37,697 | 24,406 |
| City | 200005 | City Of Westhope | 0.015653% | 216,395 | 152,554 | 98,765 |
| City | 200006 | City Of Belfield | 0.045234% | 625,336 | 440,849 | 285,410 |
| City | 200008 | City Of Rolla | 0.031072% | 429,554 | 302,827 | 196,053 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2016 | | |
|---------------|-------------|----------------------|---------------------|---|---|--|
| | | | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| City | 200009 | City of New Town | 0.087586% | 1,210,831 | 853,611 | 552,635 |
| City | 200010 | City Of Cavalier | 0.046415% | 641,663 | 452,359 | 292,861 |
| City | 200011 | City Of Harvey | 0.050934% | 704,136 | 496,401 | 321,374 |
| City | 200012 | City Of Napoleon | 0.022131% | 305,950 | 215,688 | 139,638 |
| City | 200014 | City Of Grand Forks | 1.933340% | 26,727,414 | 18,842,283 | 12,198,650 |
| City | 200015 | City Of Killdeer | 0.082744% | 1,143,893 | 806,421 | 522,084 |
| City | 200016 | City Of Ellendale | 0.029956% | 414,126 | 291,950 | 189,011 |
| City | 200017 | City of Wishek | 0.021985% | 303,931 | 214,265 | 138,717 |
| City | 200018 | City Of Granville | 0.005244% | 72,496 | 51,108 | 33,088 |
| City | 200019 | City Of Linton | 0.022349% | 308,963 | 217,813 | 141,014 |
| City | 200020 | City Of Finley | 0.009061% | 125,264 | 88,308 | 57,172 |
| City | 200021 | City Of Wilton | 0.013262% | 183,340 | 129,251 | 83,678 |
| City | 200022 | City Of Ray | 0.019750% | 273,033 | 192,483 | 124,615 |
| City | 200025 | City Of Medora | 0.026455% | 365,727 | 257,830 | 166,921 |
| City | 200026 | City of Velva | 0.018511% | 255,905 | 180,408 | 116,797 |
| City | 200028 | City Of Thompson | 0.011560% | 159,811 | 112,663 | 72,939 |
| City | 200029 | City Of Williston | 1.145185% | 15,831,584 | 11,160,944 | 7,225,688 |
| City | 200030 | City Of Bowman | 0.056917% | 786,848 | 554,712 | 359,125 |
| City | 200031 | City Of Tioga | 0.082988% | 1,147,266 | 808,799 | 523,623 |
| City | 200033 | City Of Rhame | 0.002977% | 41,155 | 29,014 | 18,784 |
| City | 200035 | City Of Fargo | 2.742572% | 37,914,623 | 26,729,038 | 17,304,601 |
| City | 200036 | City Of Jamestown | 0.497234% | 6,874,000 | 4,846,030 | 3,137,360 |
| City | 200037 | City Of Beach | 0.020053% | 277,222 | 195,436 | 126,527 |
| City | 200038 | City Of Glenburn | 0.005634% | 77,887 | 54,909 | 35,548 |
| City | 200040 | City Of Kulm | 0.012365% | 170,940 | 120,509 | 78,019 |
| City | 200041 | City Of Harwood | 0.010538% | 145,682 | 102,703 | 66,491 |
| City | 200045 | City Of Mapleton | 0.009084% | 125,582 | 88,532 | 57,317 |
| City | 200046 | City Of Wahpeton | 0.239829% | 3,315,510 | 2,337,367 | 1,513,231 |
| City | 200049 | City Of Elgin | 0.006133% | 84,786 | 59,772 | 38,697 |
| City | 200050 | City Of Rugby | 0.063622% | 879,541 | 620,058 | 401,431 |
| City | 200051 | City Of New Salem | 0.009366% | 129,480 | 91,281 | 59,096 |
| City | 200052 | City Of Walhalla | 0.024983% | 345,377 | 243,484 | 157,633 |
| City | 200053 | City Of Gwinner | 0.020803% | 287,591 | 202,746 | 131,259 |
| City | 200054 | City Of Kenmare | 0.036443% | 503,805 | 355,173 | 229,942 |
| City | 200055 | City Of Watford City | 0.301585% | 4,169,255 | 2,939,240 | 1,902,888 |
| City | 200057 | City Of Cooperstown | 0.016641% | 230,053 | 162,183 | 104,998 |
| City | 200058 | City Of New England | 0.009197% | 127,144 | 89,634 | 58,030 |
| City | 200059 | City Of Carrington | 0.070683% | 977,156 | 688,875 | 445,983 |
| City | 200060 | City Of Mott | 0.010578% | 146,235 | 103,093 | 66,743 |
| City | 200061 | City Of Larimore | 0.009928% | 137,249 | 96,758 | 62,642 |
| City | 200062 | City Of Sherwood | 0.003126% | 43,215 | 30,466 | 19,724 |
| City | 200063 | City Of Lamoure | 0.017355% | 239,924 | 169,141 | 109,504 |
| City | 200064 | City Of Michigan | 0.005307% | 73,366 | 51,722 | 33,485 |
| City | 200065 | City Of Park River | 0.042845% | 592,310 | 417,566 | 270,336 |
| City | 200067 | City Of Hatton | 0.008999% | 124,406 | 87,704 | 56,780 |
| City | 200069 | City Of Northwood | 0.021375% | 295,498 | 208,320 | 134,868 |
| City | 200070 | City Of Powers Lake | 0.005257% | 72,675 | 51,235 | 33,170 |
| City | 200072 | City Of Towner | 0.008874% | 122,678 | 86,486 | 55,992 |
| City | 200073 | City Of Pembina | 0.008003% | 110,637 | 77,997 | 50,496 |
| City | 200075 | City Of Underwood | 0.008107% | 112,075 | 79,011 | 51,152 |
| City | 200076 | City Of New Leipzig | 0.002593% | 35,847 | 25,271 | 16,361 |
| City | 200077 | City Of Stanley | 0.089461% | 1,236,752 | 871,885 | 564,465 |
| City | 200080 | City Of Crosby | 0.020320% | 280,913 | 198,038 | 128,212 |
| City | 200083 | City Of Grafton | 0.151409% | 2,093,150 | 1,475,628 | 955,334 |
| City | 200084 | City Of Emerado | 0.006942% | 95,970 | 67,657 | 43,801 |
| City | 200085 | City Of Lincoln | 0.042579% | 588,632 | 414,974 | 268,658 |
| City | 200086 | City Of Minto | 0.008011% | 110,748 | 78,075 | 50,546 |
| City | 200087 | City Of Ashley | 0.009613% | 132,895 | 93,688 | 60,654 |
| City | 200088 | City Of Neche | 0.004371% | 60,427 | 42,600 | 27,579 |
| City | 200089 | City Of Surrey | 0.041330% | 571,366 | 402,801 | 260,777 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | | | As of June 30, 2016 | | |
|---------------|-------------|----------------------|---------------------|---|---|--|
| Employer Type | Employer ID | Employer | Proportionate Share | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| City | 200090 | City Of Hankinson | 0.022032% | 304,581 | 214,723 | 139,014 |
| City | 200091 | City Of New Rockford | 0.018948% | 261,946 | 184,667 | 119,555 |
| City | 200094 | City Of West Fargo | 0.712207% | 9,845,889 | 6,941,151 | 4,493,759 |
| City | 200097 | City Of Devils Lake | 0.079173% | 1,094,525 | 771,618 | 499,552 |
| City | 200098 | City Of Oakes | 0.066599% | 920,696 | 649,072 | 420,215 |
| City | 200100 | City Of Mohall | 0.013820% | 191,054 | 134,689 | 87,199 |
| City | 200101 | City Of Lidgerwood | 0.006656% | 92,016 | 64,869 | 41,997 |
| City | 200102 | City Of Mcclusky | 0.003302% | 45,648 | 32,181 | 20,834 |
| City | 200103 | City Of Burlington | 0.018065% | 249,739 | 176,061 | 113,983 |
| City | 200104 | City Of Lisbon | 0.027614% | 381,749 | 269,125 | 174,234 |
| City | 200110 | City Of Halliday | 0.011948% | 165,175 | 116,445 | 75,387 |
| City | 200111 | City Of Maddock | 0.012632% | 174,631 | 123,111 | 79,703 |
| City | 200114 | City Of Regent | 0.005761% | 79,643 | 56,147 | 36,350 |
| City | 200115 | City Of Lakota | 0.018785% | 259,693 | 183,078 | 118,526 |
| City | 200117 | City Of Alexander | 0.009327% | 128,941 | 90,901 | 58,850 |
| City | 200118 | City Of Berthold | 0.002879% | 39,801 | 28,059 | 18,165 |
| City | 200119 | City Of Carson | 0.006627% | 91,615 | 64,587 | 41,814 |
| City | 200120 | City Of Dodge | 0.000577% | 7,977 | 5,623 | 3,641 |
| County | 300001 | Adams County | 0.091530% | 1,265,354 | 892,049 | 577,520 |
| County | 300002 | Barnes County | 0.294738% | 4,074,599 | 2,872,509 | 1,859,686 |
| County | 300003 | Benson County | 0.174334% | 2,410,076 | 1,699,055 | 1,099,982 |
| County | 300004 | Billings County | 0.252965% | 3,497,109 | 2,465,391 | 1,596,114 |
| County | 300005 | Bottineau County | 0.306945% | 4,243,354 | 2,991,478 | 1,936,708 |
| County | 300006 | Bowman County | 0.156176% | 2,159,052 | 1,522,087 | 985,412 |
| County | 300007 | Burke County | 0.158417% | 2,190,032 | 1,543,928 | 999,552 |
| County | 300008 | Burleigh County | 1.480684% | 20,469,682 | 14,430,709 | 9,342,561 |
| County | 300009 | Cass County | 1.516913% | 20,970,529 | 14,783,796 | 9,571,152 |
| County | 300010 | Cavalier County | 0.191985% | 2,654,092 | 1,871,081 | 1,211,353 |
| County | 300011 | Dickey County | 0.176041% | 2,433,675 | 1,715,691 | 1,110,753 |
| County | 300012 | Divide County | 0.272454% | 3,766,534 | 2,655,330 | 1,719,083 |
| County | 300013 | Dunn County | 0.377637% | 5,220,634 | 3,680,441 | 2,382,748 |
| County | 300014 | Eddy County | 0.085741% | 1,185,324 | 835,630 | 540,994 |
| County | 300015 | Emmons County | 0.130826% | 1,808,601 | 1,275,027 | 825,463 |
| County | 300016 | Foster County | 0.102848% | 1,421,820 | 1,002,354 | 648,932 |
| County | 300018 | Grand Forks County | 1.469409% | 20,313,811 | 14,320,823 | 9,271,420 |
| County | 300019 | Grant County | 0.109862% | 1,518,785 | 1,070,712 | 693,188 |
| County | 300020 | Griggs County | 0.071506% | 988,533 | 696,896 | 451,176 |
| County | 300021 | Hettinger County | 0.111369% | 1,539,618 | 1,085,399 | 702,697 |
| County | 300023 | Lamoure County | 0.160028% | 2,212,303 | 1,559,629 | 1,009,717 |
| County | 300024 | Logan County | 0.074708% | 1,032,799 | 728,102 | 471,379 |
| County | 300025 | Mchenry County | 0.147479% | 2,038,820 | 1,437,327 | 930,537 |
| County | 300026 | Mcintosh County | 0.103717% | 1,433,833 | 1,010,823 | 654,415 |
| County | 300027 | Mckenzie County | 0.816277% | 11,284,603 | 7,955,415 | 5,150,402 |
| County | 300028 | Mclean County | 0.415900% | 5,749,600 | 4,053,351 | 2,624,173 |
| County | 300029 | Mercer County | 0.346286% | 4,787,223 | 3,374,895 | 2,184,935 |
| County | 300030 | Morton County | 0.549545% | 7,597,172 | 5,355,852 | 3,467,423 |
| County | 300031 | Mountrail County | 0.592772% | 8,194,763 | 5,777,141 | 3,740,169 |
| County | 300032 | Nelson County | 0.138191% | 1,910,418 | 1,346,806 | 871,933 |
| County | 300033 | Oliver County | 0.074355% | 1,027,919 | 724,662 | 469,152 |
| County | 300034 | Pembina County | 0.278436% | 3,849,232 | 2,713,630 | 1,756,827 |
| County | 300035 | Pierce County | 0.236958% | 3,275,820 | 2,309,387 | 1,495,116 |
| County | 300036 | Ramsey County | 0.306481% | 4,236,940 | 2,986,956 | 1,933,780 |
| County | 300037 | Ransom County | 0.147837% | 2,043,769 | 1,440,816 | 932,796 |
| County | 300038 | Renville County | 0.127308% | 1,759,967 | 1,240,741 | 803,266 |
| County | 300039 | Richland County | 0.534020% | 7,382,547 | 5,204,545 | 3,369,466 |
| County | 300040 | Rolette County | 0.201208% | 2,781,595 | 1,960,968 | 1,269,547 |
| County | 300042 | Sheridan County | 0.060595% | 837,694 | 590,557 | 382,332 |
| County | 300044 | Slope County | 0.055219% | 763,374 | 538,163 | 348,411 |
| County | 300045 | Stark County | 0.583577% | 8,067,647 | 5,687,527 | 3,682,152 |
| County | 300046 | Steele County | 0.095282% | 1,317,224 | 928,616 | 601,194 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | | | As of June 30, 2016 | | |
|-----------------|-------------|--|---------------------|--------------------------|-----------------------------|--------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Net Pension Liability At | Net Pension Liability Under | Net Pension Liability At |
| | | | | Discount Rate 1% Lower | Current Discount Rate | Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| County | 300047 | Stutsman County | 0.634690% | 8,774,257 | 6,185,673 | 4,004,656 |
| County | 300048 | Towner County | 0.102013% | 1,410,276 | 994,216 | 643,664 |
| County | 300049 | Traill County | 0.279178% | 3,859,490 | 2,720,862 | 1,761,508 |
| County | 300050 | Walsh County | 0.334919% | 4,630,080 | 3,264,112 | 2,113,213 |
| County | 300051 | Ward County | 0.936847% | 12,951,420 | 9,130,487 | 5,911,153 |
| County | 300052 | Wells County | 0.165463% | 2,287,439 | 1,612,598 | 1,044,009 |
| County | 300053 | Williams County | 1.041346% | 14,396,064 | 10,148,932 | 6,570,503 |
| School District | 400002 | Mcclusky Public Schools | 0.013558% | 187,432 | 132,136 | 85,546 |
| School District | 400003 | Lake Region Special Education Unit | 0.060063% | 830,340 | 585,372 | 378,975 |
| School District | 400004 | Lidgerwood Public School | 0.030964% | 428,061 | 301,774 | 195,371 |
| School District | 400006 | Halliday Public School | 0.014811% | 204,754 | 144,348 | 93,452 |
| School District | 400007 | Oliver-Mercer Special Education Unit | 0.042396% | 586,103 | 413,190 | 267,503 |
| School District | 400008 | Underwood School District #8 | 0.032214% | 445,342 | 313,957 | 203,258 |
| School District | 400010 | New Town Public School District | 0.152151% | 2,103,408 | 1,482,860 | 960,016 |
| School District | 400011 | Bottineau Public School | 0.144461% | 1,997,098 | 1,407,913 | 911,495 |
| School District | 400012 | Peace Garden Special Services | 0.035142% | 485,820 | 342,493 | 221,733 |
| School District | 400014 | Beulah Public School #27 | 0.091834% | 1,269,557 | 895,012 | 579,438 |
| School District | 400016 | St John School District #3 | 0.070454% | 973,990 | 686,643 | 444,538 |
| School District | 400017 | Ellendale Public School District #40 | 0.045337% | 626,760 | 441,853 | 286,059 |
| School District | 400018 | Rural Cass Special Education Unit | 0.021800% | 301,374 | 212,462 | 137,550 |
| School District | 400019 | Fargo Public Schools | 2.110282% | 29,173,545 | 20,566,755 | 13,315,088 |
| School District | 400020 | Surrey Schools | 0.060008% | 829,579 | 584,836 | 378,628 |
| School District | 400021 | Jamestown Public School District #1 | 0.332878% | 4,601,864 | 3,244,221 | 2,100,335 |
| School District | 400023 | Warwick Public School | 0.039287% | 543,122 | 382,890 | 247,886 |
| School District | 400024 | Souris Valley Special Services | 0.116698% | 1,613,289 | 1,137,336 | 736,321 |
| School District | 400025 | Rugby Public School District #5 | 0.061802% | 854,380 | 602,321 | 389,947 |
| School District | 400026 | Billings County School District | 0.038496% | 532,187 | 375,181 | 242,895 |
| School District | 400027 | Belcourt School District #7 | 0.507975% | 7,022,489 | 4,950,712 | 3,205,132 |
| School District | 400028 | West Fargo Public School #6 | 1.548263% | 21,403,926 | 15,089,332 | 9,768,959 |
| School District | 400029 | Minot Public School District #1 | 1.580036% | 21,843,171 | 15,398,991 | 9,969,435 |
| School District | 400030 | Belfield Public School #13 | 0.036920% | 510,400 | 359,821 | 232,951 |
| School District | 400031 | Minto Public School District #20 | 0.042680% | 590,029 | 415,958 | 269,295 |
| School District | 400033 | Harvey Public School Dist #38 | 0.062878% | 869,255 | 612,807 | 396,737 |
| School District | 400034 | Oakes Public Schools | 0.060838% | 841,054 | 592,926 | 383,865 |
| School District | 400035 | Larimore Public School District #44 | 0.056869% | 786,184 | 554,244 | 358,822 |
| School District | 400036 | Hazen Public School District #3 | 0.061733% | 853,426 | 601,648 | 389,512 |
| School District | 400038 | Park River Area School District | 0.060221% | 832,524 | 586,912 | 379,972 |
| School District | 400039 | Hillsboro Public School | 0.047365% | 654,796 | 461,618 | 298,855 |
| School District | 400040 | Lisbon Public School | 0.062825% | 868,523 | 612,291 | 396,402 |
| School District | 400042 | Northern Cass School District # 97 | 0.063925% | 883,730 | 623,011 | 403,343 |
| School District | 400043 | Mandaree Public School #36 | 0.071008% | 981,648 | 692,042 | 448,034 |
| School District | 400044 | Thompson Public School | 0.034583% | 478,092 | 337,045 | 218,206 |
| School District | 400045 | Northern Plains Special Ed Unit | 0.011953% | 165,244 | 116,494 | 75,419 |
| School District | 400046 | Bowman County School District #1 | 0.054383% | 751,817 | 530,015 | 343,136 |
| School District | 400047 | Apple Creek Elementary School | 0.006382% | 88,228 | 62,199 | 40,268 |
| School District | 400048 | Burke Central School | 0.017792% | 245,965 | 173,400 | 112,261 |
| School District | 400049 | Washburn Public School | 0.041796% | 577,808 | 407,343 | 263,717 |
| School District | 400050 | Enderlin Area School District #24 | 0.050566% | 699,049 | 492,815 | 319,052 |
| School District | 400051 | Midkota School | 0.018342% | 253,569 | 178,761 | 115,731 |
| School District | 400052 | Velva Public School | 0.042001% | 580,642 | 409,341 | 265,011 |
| School District | 400053 | Sheyenne Valley Special Education Unit | 0.056438% | 780,226 | 550,043 | 356,103 |
| School District | 400054 | Center Stanton Public School | 0.024603% | 340,124 | 239,780 | 155,236 |
| School District | 400055 | Burleigh County Special Education Unit | 0.004872% | 67,353 | 47,482 | 30,740 |
| School District | 400056 | New Rockford Sheyenne Public School | 0.028818% | 398,394 | 280,860 | 181,831 |
| School District | 400057 | James River Multidistrict Special Education Unit | 0.043964% | 607,779 | 428,472 | 277,396 |
| School District | 400058 | Newburg United Public School | 0.021077% | 291,379 | 205,416 | 132,988 |
| School District | 400059 | Napoleon Public School District #2 | 0.029901% | 413,366 | 291,414 | 188,664 |
| School District | 400060 | Yellowstone School District # 14 | 0.018226% | 251,965 | 177,630 | 114,999 |
| School District | 400061 | Cavalier Public Schools | 0.049963% | 690,712 | 486,938 | 315,248 |
| School District | 400062 | Richland School District # 44 | 0.036042% | 498,262 | 351,264 | 227,412 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2016 | | |
|-----------------|-------------|--|---------------------|---|---|--|
| | | | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| School District | 400063 | Fort Totten School District # 30 | 0.035511% | 490,921 | 346,089 | 224,061 |
| School District | 400064 | Bismarck Public Schools | 2.472335% | 34,178,738 | 24,095,315 | 15,599,507 |
| School District | 400065 | Solen Public School Dist #3 | 0.028048% | 387,749 | 273,355 | 176,972 |
| School District | 400068 | Lakota Public School District # 66 | 0.030874% | 426,817 | 300,897 | 194,803 |
| School District | 400069 | Stanley Community Public School District # 2 | 0.129698% | 1,793,007 | 1,264,033 | 818,346 |
| School District | 400070 | Mandan Public School District #1 | 0.729628% | 10,086,725 | 7,110,936 | 4,603,679 |
| School District | 400072 | Killdeer Public School #16 | 0.062208% | 859,993 | 606,278 | 392,509 |
| School District | 400073 | Glenburn School District | 0.041393% | 572,237 | 403,415 | 261,174 |
| School District | 400074 | New Public School #8 | 0.054613% | 754,996 | 532,257 | 344,588 |
| School District | 400075 | Williston Public School #1 | 0.612159% | 8,462,778 | 5,966,086 | 3,862,494 |
| School District | 400076 | Valley City Public School | 0.094209% | 1,302,390 | 918,159 | 594,423 |
| School District | 400077 | Dickinson Public Schools | 0.542178% | 7,495,327 | 5,284,053 | 3,420,940 |
| School District | 400078 | Drayton Public School #19 | 0.018874% | 260,923 | 183,946 | 119,088 |
| School District | 400079 | Mohall Lansford Sherwood School | 0.037293% | 515,556 | 363,457 | 235,305 |
| School District | 400080 | Westhope Public School #17 | 0.028052% | 387,804 | 273,394 | 176,998 |
| School District | 400081 | Kindred Public School District #2 | 0.043749% | 604,807 | 426,377 | 276,040 |
| School District | 400082 | Grafton Public School District #3 | 0.159849% | 2,209,829 | 1,557,884 | 1,008,587 |
| School District | 400083 | Wilton Public School District | 0.029355% | 405,818 | 286,093 | 185,219 |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.009641% | 133,282 | 93,961 | 60,831 |
| School District | 400085 | White Shield School Dist #85 | 0.084665% | 1,170,449 | 825,143 | 534,204 |
| School District | 400086 | Tgu School District #60 | 0.188637% | 2,607,808 | 1,838,451 | 1,190,229 |
| School District | 400087 | Turtle Lake Mercer School District #72 | 0.042070% | 581,596 | 410,013 | 265,446 |
| School District | 400088 | Lamoure School District #8 | 0.052454% | 725,149 | 511,215 | 330,965 |
| School District | 400089 | Divide County School Dist #1 | 0.068150% | 942,138 | 664,188 | 430,001 |
| School District | 400090 | Mott/Regent School Dist #1 | 0.038818% | 536,639 | 378,319 | 244,927 |
| School District | 400091 | United Public School District # 7 | 0.103548% | 1,431,497 | 1,009,176 | 653,349 |
| School District | 400092 | Kulm Public School District #7 | 0.034959% | 483,290 | 340,710 | 220,578 |
| School District | 400093 | Midway Public School District #128 | 0.050245% | 694,611 | 489,687 | 317,027 |
| School District | 400094 | Dunseith School District #1 | 0.127124% | 1,757,423 | 1,238,947 | 802,105 |
| School District | 400095 | Carrington School District #49 | 0.042345% | 585,397 | 412,693 | 267,181 |
| School District | 400096 | Glen Ullin Public School #48 | 0.033969% | 469,604 | 331,061 | 214,332 |
| School District | 400099 | Manvel Public School | 0.016748% | 231,532 | 163,226 | 105,674 |
| School District | 400100 | Maple Valley School District | 0.034964% | 483,359 | 340,758 | 220,610 |
| School District | 400101 | North Border School District # 100 | 0.062788% | 868,011 | 611,930 | 396,169 |
| School District | 400102 | Mckenzie Cty Public School #1 | 0.185103% | 2,558,952 | 1,804,009 | 1,167,931 |
| School District | 400103 | Devils Lake Public School | 0.281076% | 3,885,729 | 2,739,360 | 1,773,484 |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.039955% | 552,357 | 389,400 | 252,101 |
| School District | 400105 | Central Cass Public School District #7 | 0.075037% | 1,037,347 | 731,309 | 473,455 |
| School District | 400106 | Milnor Public School District #2 | 0.034895% | 482,405 | 340,086 | 220,174 |
| School District | 400107 | Mapleton Public School | 0.010548% | 145,821 | 102,801 | 66,554 |
| School District | 400108 | Linton Public School District #36 | 0.046657% | 645,009 | 454,718 | 294,388 |
| School District | 400109 | Tioga Public School District #15 | 0.073618% | 1,017,730 | 717,479 | 464,502 |
| School District | 400114 | Zeeland Public Schools | 0.007195% | 99,467 | 70,122 | 45,398 |
| School District | 400117 | Garrison Public School District #51 | 0.061691% | 852,846 | 601,239 | 389,247 |
| School District | 400118 | Kenmare Public School District #28 | 0.054427% | 752,425 | 530,444 | 343,414 |
| School District | 400119 | Lewis & Clark Public Schools | 0.053143% | 734,674 | 517,930 | 335,312 |
| School District | 400120 | Sw Special Education Unit | 0.011061% | 152,913 | 107,800 | 69,791 |
| School District | 400121 | North Valley Career & Technology Center | 0.017899% | 247,444 | 174,443 | 112,936 |
| School District | 400122 | Dakota Prairie Public School | 0.061459% | 849,639 | 598,978 | 387,783 |
| School District | 400123 | Beach Public School District #3 | 0.094377% | 1,304,713 | 919,796 | 595,483 |
| School District | 400124 | Rolette Public School | 0.023040% | 318,516 | 224,547 | 145,374 |
| School District | 400125 | Drake Public School District | 0.020953% | 289,664 | 204,207 | 132,206 |
| School District | 400137 | New Salem Almont School District #49 | 0.040495% | 559,822 | 394,663 | 255,508 |
| School District | 400138 | Max Public School | 0.034554% | 477,691 | 336,762 | 218,023 |
| School District | 400139 | East Central Special Education Unit | 0.040767% | 563,582 | 397,314 | 257,224 |
| School District | 400140 | North Sargent School District #3 | 0.030810% | 425,932 | 300,273 | 194,400 |
| School District | 400141 | Wahpeton Public School District 37 | 0.141146% | 1,951,270 | 1,375,605 | 890,578 |
| School District | 400142 | Medina Public School District #3 | 0.020323% | 281,079 | 198,155 | 128,287 |
| School District | 400143 | Pingree-Buchanan School District | 0.024162% | 334,027 | 235,482 | 152,453 |
| School District | 400144 | West River Student Services | 0.012884% | 178,115 | 125,567 | 81,293 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER MAIN SYSTEM (CONCLUDED)

| | | | | As of June 30, 2016 | | | |
|--------------------------|-------------|--|---------------------|--------------------------|-----------------------------|--------------------------|-----------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Net Pension Liability At | Net Pension Liability Under | Net Pension Liability At | |
| | | | | Discount Rate 1% | Current Discount Rate | Discount Rate | |
| | | | | Lower | Rate | 1% Higher | |
| | | | | 7.00% | 8.00% | 9.00% | |
| School District | 400145 | Leeds Public School District 6 | 0.019332% | 267,255 | 188,409 | 121,978 | |
| School District | 400147 | Sawyer Public School | 0.019834% | 274,195 | 193,302 | 125,145 | |
| School District | 400148 | Wilmac Multidistrict Special Education Unit | 0.073326% | 1,013,694 | 714,633 | 462,660 | |
| School District | 400149 | Great Northwest Education Cooperative | 0.014917% | 206,220 | 145,381 | 94,121 | |
| School District | 400150 | Anamoose Public School District #14 | 0.016143% | 223,169 | 157,329 | 101,856 | |
| School District | 400151 | South Prairie School District #70 | 0.062292% | 861,154 | 607,096 | 393,039 | |
| School District | 400153 | South Heart Public School District #9 | 0.017851% | 246,781 | 173,975 | 112,633 | |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.019598% | 270,932 | 191,002 | 123,656 | |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.004930% | 68,155 | 48,048 | 31,106 | |
| Political Subdivision | 500005 | Ramsay County Soil Conservation District | 0.003381% | 46,741 | 32,951 | 21,333 | |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.005322% | 73,574 | 51,868 | 33,580 | |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.017850% | 246,767 | 173,966 | 112,627 | |
| Political Subdivision | 500008 | Trails County Water Resource District | 0.010407% | 143,871 | 101,426 | 65,664 | |
| Political Subdivision | 500009 | Crafton Park District | 0.015189% | 209,980 | 148,032 | 95,837 | |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.019875% | 274,761 | 193,701 | 125,404 | |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.010816% | 149,526 | 105,412 | 68,245 | |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.032114% | 443,959 | 312,982 | 202,627 | |
| Political Subdivision | 500017 | Carnegie Regional Library | 0.008220% | 113,637 | 80,112 | 51,865 | |
| Political Subdivision | 500018 | Griggs County Public Library | 0.003245% | 44,860 | 31,626 | 20,475 | |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 0.039410% | 544,823 | 384,089 | 248,662 | |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.013049% | 180,396 | 127,175 | 82,334 | |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.002959% | 40,907 | 28,838 | 18,670 | |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.004405% | 60,897 | 42,931 | 27,794 | |
| Political Subdivision | 500025 | Bowman City Park Board | 0.008424% | 116,457 | 82,100 | 53,152 | |
| Political Subdivision | 500028 | Williston Housing Authority | 0.036295% | 501,759 | 353,730 | 229,008 | |
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.013105% | 181,170 | 127,721 | 82,688 | |
| Political Subdivision | 500031 | Central Plains Water District | 0.019613% | 271,139 | 191,148 | 123,751 | |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.005472% | 75,648 | 53,330 | 34,526 | |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.013349% | 184,543 | 130,099 | 84,227 | |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | 0.004449% | 61,505 | 43,360 | 28,072 | |
| Political Subdivision | 500040 | Fargo Park District | 0.237186% | 3,278,972 | 2,311,609 | 1,496,555 | |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.046296% | 640,018 | 451,200 | 292,110 | |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.126021% | 1,742,174 | 1,228,197 | 795,145 | |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.009550% | 132,024 | 93,074 | 60,257 | |
| Political Subdivision | 500049 | West Fargo Park District | 0.093004% | 1,285,732 | 906,415 | 586,820 | |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.013154% | 181,847 | 128,199 | 82,997 | |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.005296% | 73,214 | 51,615 | 33,416 | |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.009144% | 126,411 | 89,117 | 57,695 | |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.004465% | 61,726 | 43,516 | 28,172 | |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.013081% | 180,838 | 127,487 | 82,536 | |
| Political Subdivision | 500059 | Trails Rural Water District | 0.008847% | 122,305 | 86,223 | 55,821 | |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.004707% | 65,072 | 45,874 | 29,699 | |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003439% | 47,542 | 33,516 | 21,699 | |
| Political Subdivision | 500063 | Southwest Water Authority | 0.272279% | 3,764,115 | 2,653,624 | 1,717,978 | |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.054717% | 756,434 | 533,271 | 345,244 | |
| Political Subdivision | 500072 | Watford City Park District | 0.031280% | 432,430 | 304,854 | 197,365 | |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.009967% | 137,789 | 97,138 | 62,888 | |
| Political Subdivision | 500081 | Ramsay County Housing Authority | 0.021638% | 299,134 | 210,883 | 136,528 | |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.055347% | 765,143 | 539,410 | 349,219 | |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.003199% | 44,225 | 31,177 | 20,184 | |
| Political Subdivision | 500085 | Jamestown Parks And Recreation District | 0.016791% | 232,127 | 163,645 | 105,945 | |
| Political Subdivision | 500091 | Ramsay County Water Resource District | 0.001726% | 23,861 | 16,822 | 10,890 | |
| Political Subdivision | 500107 | Grand Forks -E Grand Forks Metropolitan Planning | 0.030135% | 416,601 | 293,695 | 190,141 | |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.018320% | 253,264 | 178,546 | 115,592 | |
| Political Subdivision | 500109 | James River Valley Library System | 0.032932% | 455,268 | 320,954 | 207,789 | |
| Political Subdivision | 500110 | Grand Forks Park District | 0.156803% | 2,167,719 | 1,528,198 | 989,368 | |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | 0.003767% | 52,077 | 36,713 | 23,768 | |
| School District | 500113 | Lonetree Special Education Unit | 0.007832% | 108,273 | 76,330 | 49,417 | |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.003254% | 44,985 | 31,713 | 20,532 | |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.101119% | 1,397,917 | 985,503 | 638,023 | |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013777% | 190,460 | 134,270 | 86,928 | |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.035385% | 489,179 | 344,861 | 223,266 | |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.008654% | 119,637 | 84,342 | 54,603 | |
| Total Main System | | | | 99.999994% | \$ 1,382,447,624 | \$ 974,597,407 | \$ 630,962,458 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER

JUDGES

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2016 | | |
|----------------------------|-------------|------------------|---------------------|---|---|--|
| | | | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| State of ND | 018000 | ND Supreme Court | 100.000000% | \$ (679,415) | \$ (4,450,173) | \$ (7,713,575) |
| Total Judges System | | | 100.000000% | \$ (679,415) | \$ (4,450,173) | \$ (7,713,575) |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER
LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE SYSTEM

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2016 | | |
|---------------|-------------|--|---------------------|---|---|--|
| | | | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| | | | | | | |
| State | 012500 | Attorney General's Office | 12.766319% | \$ 2,401,123 | \$ 1,462,823 | \$ 688,468 |
| City | 200010 | City Of Cavalier | 0.588958% | 110,773 | 67,485 | 31,762 |
| City | 200016 | City Of Ellendale | 0.299571% | 56,344 | 34,326 | 16,155 |
| City | 200029 | City Of Williston | 11.273049% | 2,120,265 | 1,291,717 | 607,938 |
| City | 200030 | City Of Bowman | 0.678775% | 127,666 | 77,777 | 36,605 |
| City | 200070 | City Of Powers Lake | 0.383393% | 72,110 | 43,931 | 20,676 |
| City | 200103 | City Of Burlington | 0.377651% | 71,030 | 43,273 | 20,366 |
| County | 300001 | Adams County | 0.735042% | 138,249 | 84,224 | 39,640 |
| County | 300003 | Benson County | 0.588308% | 110,651 | 67,411 | 31,727 |
| County | 300006 | Bowman County | 0.737823% | 138,772 | 84,543 | 39,790 |
| County | 300009 | Cass County | 25.272323% | 4,753,286 | 2,895,818 | 1,362,897 |
| County | 300013 | Dunn County | 3.590448% | 675,301 | 411,410 | 193,627 |
| County | 300020 | Griggs County | 0.483828% | 91,000 | 55,439 | 26,092 |
| County | 300027 | Mckenzie County | 6.626608% | 1,246,350 | 759,307 | 357,363 |
| County | 300028 | McLean County | 2.474902% | 465,486 | 283,586 | 133,468 |
| County | 300044 | Slope County | 0.384260% | 72,273 | 44,030 | 20,723 |
| County | 300045 | Stark County | 5.126838% | 964,269 | 587,456 | 276,482 |
| County | 300051 | Ward County | 11.286701% | 2,122,833 | 1,293,281 | 608,674 |
| County | 300053 | Williams County | 13.904978% | 2,615,285 | 1,593,296 | 749,874 |
| State of ND | 054000 | Adjutant General ND National Guard | 2.420225% | 455,202 | 277,320 | 130,519 |
| | | Total Law Enforcement with Prior Main System Service System | 100.000000% | \$ 18,808,267 | \$ 11,458,454 | \$ 5,392,846 |

NET PENSION LIABILITY DISCOUNT RATE SENSITIVITY BY EMPLOYER
LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE SYSTEM

| Employer Type | Employer ID | Employer | Proportionate Share | As of June 30, 2016 | | |
|---|-------------|---------------------|---------------------|---|---|--|
| | | | | Net Pension Liability At Discount Rate 1% Lower | Net Pension Liability Under Current Discount Rate | Net Pension Liability At Discount Rate 1% Higher |
| | | | | 7.00% | 8.00% | 9.00% |
| City | 200097 | City Of Devils Lake | 16.454400% | \$ 95,712 | \$ 10,539 | \$ (57,020) |
| City | 200118 | City of Berthold | 1.069784% | 6,223 | 685 | (3,707) |
| County | 300002 | Barnes County | 17.276101% | 100,492 | 11,066 | (59,868) |
| County | 300030 | Morton County | 47.562790% | 276,664 | 30,465 | (164,821) |
| County | 300040 | Rolette County | 17.636926% | 102,591 | 11,297 | (61,118) |
| Total Law Enforcement without Prior Main System Service System | | | 100.000001% | \$ 581,682 | \$ 64,052 | \$ (346,534) |

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|---------------|-------------|---|---------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------|---|
| State of ND | 010100 | Governor's Office | 0.101316% | \$ 73,921 | \$ 73,895 | \$ 26 | \$ 1,021,027 | 7.24% |
| State of ND | 010800 | Secretary Of State | 0.148308% | 108,206 | 104,342 | 3,864 | 1,494,593 | 6.98% |
| State | 011000 | Office Of Management & Budget | 0.297760% | 217,247 | 205,610 | 11,637 | 3,000,715 | 6.85% |
| State | 011200 | Information Technology Dept | 2.333200% | 1,702,314 | 1,632,248 | 70,066 | 23,513,146 | 6.94% |
| State | 011700 | State Auditor's Office | 0.378334% | 276,034 | 263,759 | 12,275 | 3,812,718 | 6.92% |
| State | 011800 | Central Services | 0.121849% | 88,902 | 91,955 | (3,053) | 1,227,954 | 7.49% |
| State of ND | 012000 | State Treasurer's Office | 0.035767% | 26,096 | 24,269 | 1,827 | 360,444 | 6.73% |
| State | 012500 | Attorney General's Office | 1.125364% | 821,071 | 836,689 | (15,618) | 11,341,013 | 7.38% |
| State of ND | 012700 | Tax Department | 0.714436% | 521,256 | 505,066 | 16,190 | 7,199,831 | 7.01% |
| State of ND | 013000 | Facility Management | 0.198201% | 144,608 | 142,628 | 1,980 | 1,997,400 | 7.14% |
| State of ND | 014000 | Office Of Administrative Hearings | 0.038522% | 28,106 | 24,973 | 3,133 | 388,208 | 6.43% |
| State | 016000 | Legislative Council | 0.279507% | 203,930 | 167,801 | 36,129 | 2,816,771 | 5.96% |
| State of ND | 018000 | ND Supreme Court | 1.917475% | 1,398,999 | 1,407,954 | (8,955) | 19,323,626 | 7.29% |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 0.235230% | 171,625 | 167,735 | 3,890 | 2,370,566 | 7.08% |
| State | 019000 | Retirement & Investment Office | 0.152969% | 111,607 | 107,238 | 4,369 | 1,541,565 | 6.96% |
| State | 019200 | ND Public Employees Retirement System | 0.192000% | 140,084 | 134,141 | 5,943 | 1,934,902 | 6.93% |
| State of ND | 020100 | Public Instruction | 0.491812% | 358,828 | 374,079 | (15,251) | 4,956,308 | 7.55% |
| State | 020200 | Education Standards & Practice | 0.036695% | 26,773 | 29,477 | (2,704) | 369,799 | 7.97% |
| State | 021500 | ND University System Office | 0.064939% | 47,380 | 40,138 | 7,242 | 654,432 | 6.13% |
| State of ND | 022300 | ND Youth Correctional Center | 0.328598% | 239,747 | 240,133 | (386) | 3,311,491 | 7.25% |
| State of ND | 022400 | Juvenile Services - DOCR | 0.156282% | 114,024 | 115,167 | (1,143) | 1,574,951 | 7.31% |
| State | 022600 | Land Department | 0.193861% | 141,442 | 127,027 | 14,415 | 1,953,665 | 6.50% |
| State | 022700 | Bismarck State College | 0.459498% | 335,252 | 319,521 | 15,731 | 4,630,652 | 6.90% |
| State | 022800 | Lake Region State College | 0.187775% | 137,002 | 140,488 | (3,486) | 1,892,328 | 7.42% |
| State | 022900 | Williston State College | 0.119094% | 86,892 | 89,717 | (2,825) | 1,200,184 | 7.48% |
| State | 023000 | University Of North Dakota | 4.008376% | 2,924,531 | 3,048,185 | (123,654) | 40,394,971 | 7.55% |
| State | 023500 | North Dakota State University | 3.373245% | 2,461,136 | 2,385,414 | 75,722 | 33,994,349 | 7.02% |
| State | 023800 | ND St College Of Science | 0.580320% | 423,404 | 426,040 | (2,636) | 5,848,261 | 7.28% |
| State | 023900 | Dickinson State University | 0.263934% | 192,568 | 195,166 | (2,598) | 2,659,837 | 7.34% |
| State | 024000 | Mayville State University | 0.297569% | 217,108 | 220,186 | (3,078) | 2,998,798 | 7.34% |
| State | 024100 | Minot State University | 0.589781% | 430,307 | 431,650 | (1,343) | 5,943,602 | 7.26% |
| State | 024200 | Valley City State University | 0.202193% | 147,521 | 141,190 | 6,331 | 2,037,623 | 6.93% |
| State of ND | 025000 | ND State Library | 0.126750% | 92,477 | 92,155 | 322 | 1,277,343 | 7.21% |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.123305% | 89,964 | 89,358 | 606 | 1,242,625 | 7.19% |
| State of ND | 025300 | School For The Blind | 0.060818% | 44,373 | 52,741 | (8,368) | 612,906 | 8.61% |
| State | 026100 | ND Board Of Nursing | 0.059988% | 43,768 | 39,597 | 4,171 | 604,542 | 6.55% |
| State of ND | 027000 | Career & Technical Education | 0.150142% | 109,544 | 115,838 | (6,294) | 1,513,077 | 7.66% |
| State of ND | 030100 | ND Department Of Health | 2.014097% | 1,469,495 | 1,429,790 | 39,705 | 20,297,343 | 7.04% |
| State of ND | 030500 | Tobacco Prevention/Control Committee | 0.068866% | 50,245 | 44,666 | 5,579 | 694,008 | 6.44% |
| State of ND | 031000 | Life Skills and Transition Center | 1.371857% | 1,000,914 | 1,010,805 | (9,891) | 13,825,086 | 7.31% |
| State of ND | 031200 | North Dakota State Hospital | 1.857135% | 1,354,975 | 1,370,953 | (15,978) | 18,715,541 | 7.33% |
| State of ND | 031300 | ND Veterans Home | 0.486695% | 355,095 | 351,474 | 3,621 | 4,904,739 | 7.17% |
| State of ND | 031600 | Indian Affairs Commission | 0.020246% | 14,772 | 20,662 | (5,890) | 204,028 | 10.13% |
| State of ND | 032100 | Veterans Affairs Department | 0.033991% | 24,800 | 33,672 | (8,872) | 342,547 | 9.83% |
| State of ND | 032500 | Department Of Human Services | 6.924137% | 5,051,884 | 5,048,295 | 3,589 | 69,778,967 | 7.23% |
| State of ND | 036000 | Protection & Advocacy Project | 0.173989% | 126,877 | 126,020 | 857 | 1,752,478 | 7.19% |
| State | 038000 | Job Service North Dakota | 0.841261% | 613,788 | 661,365 | (47,577) | 8,477,929 | 7.80% |
| State | 040100 | Insurance Department | 0.253421% | 184,897 | 173,407 | 11,490 | 2,553,887 | 6.79% |
| State of ND | 040500 | Industrial Commission | 0.714346% | 521,190 | 500,913 | 20,277 | 7,198,922 | 6.96% |
| State of ND | 040600 | ND Department Of Labor | 0.076786% | 56,023 | 50,435 | 5,588 | 773,821 | 6.52% |
| State of ND | 040800 | Public Service Commission | 0.312433% | 227,953 | 222,635 | 5,318 | 3,148,888 | 7.07% |
| State of ND | 041200 | Aeronautics Commission | 0.040440% | 29,505 | 30,058 | (553) | 407,542 | 7.38% |
| State of ND | 041300 | Department Of Financial Institutions | 0.225971% | 164,870 | 157,816 | 7,054 | 2,277,250 | 6.93% |
| State of ND | 041400 | ND Securities Department | 0.055200% | 40,274 | 40,702 | (428) | 556,284 | 7.32% |
| State | 042600 | State Board Of Law Examiners | 0.034801% | 25,391 | 8,150 | 17,241 | 350,712 | 2.32% |
| State | 042700 | ND State Board Of Cosmetology | 0.006077% | 4,434 | 4,361 | 73 | 61,245 | 7.12% |
| State | 042800 | ND State Plumbing Board | 0.036606% | 26,708 | 26,265 | 443 | 368,907 | 7.12% |
| State | 047100 | Bank Of North Dakota | 0.997523% | 727,798 | 706,890 | 20,908 | 10,052,675 | 7.03% |
| State | 047200 | Public Finance Authority | 0.016349% | 11,928 | 11,730 | 198 | 164,760 | 7.12% |
| State | 047300 | Housing Finance Agency | 0.232841% | 169,882 | 164,888 | 4,994 | 2,346,486 | 7.03% |
| State | 047500 | Mill & Elevator Association | 0.836299% | 610,168 | 603,832 | 6,336 | 8,427,920 | 7.16% |
| State | 048500 | Workforce Safety & Insurance | 1.534740% | 1,119,754 | 884,731 | 235,023 | 15,466,560 | 5.72% |
| State of ND | 050200 | Field Services Division | 0.692133% | 504,984 | 490,199 | 14,785 | 6,975,071 | 7.03% |
| State of ND | 050400 | Highway Patrol | 0.194298% | 141,761 | 142,661 | (900) | 1,958,069 | 7.29% |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.212517% | 155,053 | 145,428 | 9,625 | 2,141,669 | 6.79% |
| State of ND | 051800 | James River Correctional Cr | 0.724449% | 528,562 | 521,054 | 7,508 | 7,300,732 | 7.14% |
| State of ND | 051900 | State Penitentiary | 1.024395% | 747,404 | 745,012 | 2,392 | 10,323,488 | 7.22% |
| State | 052000 | Rough Rider Industries | 0.139506% | 101,784 | 102,305 | (521) | 1,405,892 | 7.28% |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 0.647355% | 472,313 | 480,724 | (8,411) | 6,523,806 | 7.37% |
| State of ND | 054000 | Adjutant General ND National Guard | 1.026744% | 749,117 | 742,871 | 6,246 | 10,347,155 | 7.18% |
| State of ND | 060100 | Department Of Commerce | 0.433749% | 316,465 | 282,121 | 34,344 | 4,371,166 | 6.45% |
| State of ND | 060200 | Dept Of Agriculture | 0.371067% | 270,732 | 277,866 | (7,134) | 3,739,484 | 7.43% |
| State of ND | 060700 | Milk Marketing Board | 0.019552% | 14,265 | 14,029 | 236 | 197,040 | 7.12% |
| State of ND | 060800 | ND Oilseed Council | 0.002362% | 1,723 | 2,051 | (328) | 23,806 | 8.62% |
| State | 061100 | ND Soybean Council | 0.040402% | 29,477 | 28,989 | 488 | 407,159 | 7.12% |
| State of ND | 061400 | ND Com Utilization Council | 0.019213% | 14,018 | 11,850 | 2,168 | 193,619 | 6.12% |
| State of ND | 061600 | State Seed Department | 0.126744% | 92,473 | 89,809 | 2,664 | 1,277,283 | 7.03% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|----------------------|-------------|---|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| State | 062400 | Beef Commission | 0.016180% | 11,805 | 11,685 | 120 | 163,056 | 7.17% |
| State of ND | 062500 | ND Wheat Commission | 0.041781% | 30,484 | 29,979 | 505 | 421,056 | 7.12% |
| State of ND | 062600 | ND Barley Council | 0.012384% | 9,035 | 8,886 | 149 | 124,800 | 7.12% |
| State | 066500 | State Fair Association | 0.107160% | 78,184 | 76,995 | 1,189 | 1,079,917 | 7.13% |
| State of ND | 067000 | Racing Commission | 0.012718% | 9,279 | 9,126 | 153 | 128,172 | 7.12% |
| State of ND | 070100 | Historical Society | 0.393401% | 287,027 | 283,505 | 3,522 | 3,964,552 | 7.15% |
| State of ND | 070900 | ND Council On The Arts | 0.029263% | 21,350 | 21,068 | 282 | 294,900 | 7.14% |
| State of ND | 072000 | Game & Fish Department | 0.983430% | 717,515 | 706,298 | 11,217 | 9,910,651 | 7.13% |
| State of ND | 075000 | Parks & Recreation Department | 0.376229% | 274,499 | 251,543 | 22,956 | 3,791,503 | 6.63% |
| State of ND | 077000 | Water Commission | 0.635317% | 463,530 | 443,235 | 20,295 | 6,402,491 | 6.92% |
| State | 080100 | Department Of Transportation | 6.240780% | 4,553,204 | 4,544,942 | 8,262 | 62,892,336 | 7.23% |
| State | 090000 | ND State Board Of Accountancy | 0.027103% | 19,774 | 10,601 | 9,173 | 273,130 | 3.88% |
| State | 090100 | Board Of Medical Examiners | 0.033190% | 24,216 | 20,225 | 3,991 | 334,479 | 6.05% |
| State | 090200 | Board Of Pharmacy | 0.021678% | 15,816 | 15,554 | 262 | 218,460 | 7.12% |
| State | 090600 | Real Estate Commission | 0.012610% | 9,200 | 9,053 | 147 | 127,077 | 7.12% |
| State | 090900 | Electrical Board | 0.164599% | 120,092 | 115,615 | 4,477 | 1,658,769 | 6.97% |
| State | 09501 | ND System Information Technology Services | 0.190795% | 139,205 | 126,509 | 12,696 | 1,922,766 | 6.58% |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.006428% | 4,690 | 4,600 | 90 | 64,784 | 7.10% |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.014866% | 10,846 | 14,089 | (3,243) | 149,815 | 9.40% |
| District Health Unit | 100004 | Central Valley Health Unit | 0.0102722% | 74,946 | 73,255 | 1,691 | 1,035,199 | 7.08% |
| District Health Unit | 100005 | Dickey County Health District | 0.014428% | 10,527 | 10,352 | 175 | 145,399 | 7.12% |
| District Health Unit | 100006 | Emmons County Public Health | 0.016263% | 11,866 | 11,582 | 284 | 163,888 | 7.07% |
| District Health Unit | 100007 | Rolette County Public Health | 0.036650% | 26,740 | 22,506 | 4,234 | 369,342 | 6.09% |
| District Health Unit | 100008 | Towner County Public Health Unit | 0.005754% | 4,198 | 4,130 | 68 | 57,989 | 7.12% |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.013280% | 9,689 | 9,490 | 199 | 133,830 | 7.09% |
| District Health Unit | 100010 | First District Health Unit | 0.217038% | 158,352 | 169,776 | (11,424) | 2,187,235 | 7.76% |
| District Health Unit | 100011 | Lake Region District Health Unit | 0.079021% | 57,654 | 57,255 | 399 | 796,343 | 7.19% |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 0.173315% | 126,451 | 124,077 | 2,374 | 1,746,608 | 7.10% |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.105597% | 77,044 | 81,900 | (4,856) | 1,064,173 | 7.70% |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.005278% | 3,851 | 3,386 | 465 | 53,185 | 6.37% |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.121341% | 88,531 | 90,915 | (2,384) | 1,222,833 | 7.43% |
| District Health Unit | 100017 | City-County Health District | 0.060422% | 44,084 | 39,818 | 4,266 | 608,913 | 6.54% |
| District Health Unit | 100018 | Sargent County District Health Unit | 0.008977% | 6,418 | 6,281 | 137 | 88,652 | 7.09% |
| District Health Unit | 100019 | Trail District Health Unit | 0.015868% | 11,577 | 11,357 | 220 | 159,912 | 7.10% |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.01189% | 8,164 | 8,680 | (516) | 112,758 | 7.70% |
| District Health Unit | 100022 | Walsh County Health District | 0.027501% | 20,065 | 20,534 | (469) | 277,143 | 7.41% |
| District Health Unit | 100023 | Custer Health Unit | 0.130608% | 95,292 | 95,098 | 194 | 1,316,216 | 7.23% |
| City | 200002 | City Of Mcville | 0.007899% | 5,763 | 6,730 | (967) | 79,608 | 8.45% |
| City | 200003 | City Of Drayton | 0.026511% | 19,343 | 15,859 | 3,484 | 267,170 | 5.94% |
| City | 200004 | City Of Fessenden | 0.003868% | 2,822 | 2,996 | (174) | 38,979 | 7.69% |
| City | 200005 | City Of Westhope | 0.015653% | 11,421 | 11,099 | 322 | 157,746 | 7.04% |
| City | 200006 | City Of Belfield | 0.045234% | 33,003 | 29,776 | 3,227 | 455,855 | 6.53% |
| City | 200008 | City Of Rolla | 0.031072% | 22,670 | 23,658 | (988) | 313,136 | 7.56% |
| City | 200009 | City Of New Town | 0.087586% | 63,903 | 78,109 | (14,206) | 882,665 | 8.85% |
| City | 200010 | City Of Cavalier | 0.046415% | 33,865 | 35,605 | (1,740) | 467,758 | 7.61% |
| City | 200011 | City Of Harvey | 0.050934% | 37,162 | 37,159 | 3 | 513,293 | 7.24% |
| City | 200012 | City Of Napoleon | 0.022131% | 16,147 | 15,007 | 1,140 | 223,029 | 6.73% |
| City | 200014 | City Of Grand Forks | 1.933340% | 1,410,574 | 1,360,586 | 49,988 | 19,483,507 | 6.98% |
| City | 200015 | City Of Killdeer | 0.082744% | 60,370 | 52,313 | 8,057 | 833,864 | 6.27% |
| City | 200016 | City Of Ellendale | 0.029956% | 21,856 | 17,996 | 3,860 | 301,885 | 5.96% |
| City | 200017 | City Of Wishek | 0.021985% | 16,040 | 14,481 | 1,559 | 221,553 | 6.54% |
| City | 200018 | City Of Granville | 0.005244% | 3,826 | 3,762 | 64 | 52,846 | 7.12% |
| City | 200019 | City Of Linton | 0.022349% | 16,306 | 15,134 | 1,172 | 225,230 | 6.72% |
| City | 200020 | City Of Finley | 0.009061% | 6,611 | 4,722 | 1,889 | 91,309 | 5.17% |
| City | 200021 | City Of Wilton | 0.013262% | 9,676 | 8,692 | 984 | 133,650 | 6.50% |
| City | 200022 | City Of Ray | 0.019750% | 14,410 | 18,741 | (4,331) | 199,037 | 9.42% |
| City | 200025 | City Of Medora | 0.026455% | 19,302 | 19,921 | (619) | 266,606 | 7.47% |
| City | 200026 | City of Velva | 0.018511% | 13,506 | 13,151 | 355 | 186,545 | 7.05% |
| City | 200028 | City Of Thompson | 0.011560% | 8,434 | 8,280 | 154 | 116,500 | 7.11% |
| City | 200029 | City Of Williston | 1.145185% | 835,533 | 805,664 | 29,869 | 11,540,763 | 6.98% |
| City | 200030 | City Of Bowman | 0.056917% | 41,527 | 47,626 | (6,099) | 573,592 | 8.30% |
| City | 200031 | City Of Tioga | 0.082988% | 60,548 | 81,657 | (21,109) | 836,322 | 9.76% |
| City | 200033 | City Of Rhame | 0.002977% | 2,172 | 4,592 | (2,420) | 30,000 | 15.31% |
| City | 200035 | City Of Fargo | 2.742572% | 2,000,994 | 1,862,440 | 138,554 | 27,638,652 | 6.74% |
| City | 200036 | City Of Jamestown | 0.497234% | 362,784 | 351,874 | 10,910 | 5,010,950 | 7.02% |
| City | 200037 | City Of Beach | 0.020053% | 14,631 | 15,231 | (600) | 202,084 | 7.54% |
| City | 200038 | City Of Glenburn | 0.005634% | 4,111 | 4,042 | 69 | 56,773 | 7.12% |
| City | 200040 | City Of Kulm | 0.012365% | 9,022 | 10,269 | (1,247) | 124,609 | 8.24% |
| City | 200041 | City Of Harwood | 0.010538% | 7,689 | 7,446 | 243 | 106,196 | 7.01% |
| City | 200045 | City Of Mapleton | 0.009084% | 6,628 | 8,357 | (1,729) | 91,549 | 9.13% |
| City | 200046 | City Of Wahpeton | 0.239829% | 174,980 | 187,909 | (12,929) | 2,416,910 | 7.77% |
| City | 200049 | City Of Elgin | 0.006133% | 4,475 | 5,877 | (1,402) | 61,811 | 9.51% |
| City | 200050 | City Of Rugby | 0.063622% | 46,419 | 45,002 | 1,417 | 641,155 | 7.02% |
| City | 200051 | City Of New Salem | 0.009366% | 6,833 | 6,720 | 113 | 94,388 | 7.12% |
| City | 200052 | City Of Walhalla | 0.024983% | 18,228 | 16,926 | 1,302 | 251,769 | 6.72% |
| City | 200053 | City Of Gwinner | 0.020803% | 15,178 | 12,449 | 2,729 | 209,643 | 5.94% |
| City | 200054 | City Of Kenmare | 0.036443% | 26,589 | 25,717 | 872 | 367,262 | 7.00% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|---------------|-------------|----------------------|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| City | 200055 | City Of Watford City | 0.301585% | 220,038 | 216,726 | 3,312 | 3,039,267 | 7.13% |
| City | 200057 | City Of Cooperstown | 0.016641% | 12,141 | 11,646 | 495 | 167,702 | 6.94% |
| City | 200058 | City Of New England | 0.009197% | 6,710 | 6,829 | (119) | 92,681 | 7.37% |
| City | 200059 | City Of Carrington | 0.070683% | 51,571 | 55,880 | (4,309) | 712,314 | 7.84% |
| City | 200060 | City Of Mott | 0.010578% | 7,718 | 7,572 | 146 | 106,603 | 7.10% |
| City | 200061 | City Of Larimore | 0.009928% | 7,244 | 8,492 | (1,248) | 100,046 | 8.49% |
| City | 200062 | City Of Sherwood | 0.003126% | 2,281 | 2,990 | (709) | 31,500 | 9.49% |
| City | 200063 | City Of Lamoure | 0.017355% | 12,662 | 12,385 | 277 | 174,894 | 7.08% |
| City | 200064 | City Of Michigan | 0.005307% | 3,872 | 3,806 | 66 | 53,480 | 7.12% |
| City | 200065 | City Of Park River | 0.042845% | 31,260 | 31,440 | (180) | 431,772 | 7.28% |
| City | 200067 | City Of Hatton | 0.008999% | 6,566 | 7,914 | (1,348) | 90,689 | 8.73% |
| City | 200069 | City Of Northwood | 0.021375% | 15,595 | 17,163 | (1,568) | 215,408 | 7.97% |
| City | 200070 | City Of Powers Lake | 0.005257% | 3,836 | 3,722 | 114 | 52,982 | 7.03% |
| City | 200072 | City Of Towner | 0.008874% | 6,475 | 5,662 | 813 | 89,432 | 6.33% |
| City | 200073 | City Of Pembina | 0.008003% | 5,839 | 5,742 | 97 | 80,650 | 7.12% |
| City | 200075 | City Of Underwood | 0.008107% | 5,915 | 5,803 | 112 | 81,702 | 7.10% |
| City | 200076 | City Of New Leipzig | 0.002593% | 1,892 | 1,844 | 48 | 26,133 | 7.06% |
| City | 200077 | City Of Stanley | 0.089461% | 65,271 | 65,241 | 30 | 901,559 | 7.24% |
| City | 200080 | City Of Crosby | 0.020320% | 14,826 | 12,285 | 2,541 | 204,777 | 6.00% |
| City | 200083 | City Of Grafton | 0.151409% | 110,469 | 107,027 | 3,442 | 1,525,846 | 7.01% |
| City | 200084 | City Of Emerado | 0.006942% | 5,065 | 4,281 | 784 | 69,960 | 6.12% |
| City | 200085 | City Of Lincoln | 0.042579% | 31,066 | 35,398 | (4,332) | 429,093 | 8.25% |
| City | 200086 | City Of Minto | 0.008011% | 5,845 | 5,748 | 97 | 80,735 | 7.12% |
| City | 200087 | City Of Ashley | 0.009613% | 7,014 | 7,038 | (24) | 96,875 | 7.27% |
| City | 200088 | City Of Neche | 0.004371% | 3,189 | 3,130 | 59 | 44,052 | 7.11% |
| City | 200089 | City Of Surrey | 0.041330% | 30,155 | 28,256 | 1,899 | 416,513 | 6.78% |
| City | 200090 | City Of Hankinson | 0.022032% | 16,075 | 15,767 | 308 | 222,029 | 7.10% |
| City | 200091 | City Of New Rockford | 0.018948% | 13,825 | 13,596 | 229 | 190,954 | 7.12% |
| City | 200094 | City Of West Fargo | 0.712207% | 519,630 | 546,659 | (27,029) | 7,177,366 | 7.62% |
| City | 200097 | City Of Devils Lake | 0.079173% | 57,765 | 52,544 | 5,221 | 797,879 | 6.59% |
| City | 200098 | City Of Oakes | 0.066599% | 48,591 | 46,722 | 1,869 | 671,165 | 6.96% |
| City | 200100 | City Of Mohall | 0.013820% | 10,083 | 9,970 | 113 | 139,272 | 7.16% |
| City | 200101 | City Of Lidgerwood | 0.006566% | 4,856 | 4,776 | 80 | 67,074 | 7.12% |
| City | 200102 | City Of Mcclusky | 0.003302% | 2,409 | 2,370 | 39 | 33,280 | 7.12% |
| City | 200103 | City Of Burlington | 0.018065% | 13,180 | 14,021 | (841) | 182,052 | 7.70% |
| City | 200104 | City Of Lisbon | 0.027614% | 20,147 | 23,913 | (3,766) | 278,283 | 8.59% |
| City | 200110 | City Of Halliday | 0.011948% | 8,717 | 8,573 | 144 | 120,404 | 7.12% |
| City | 200111 | City Of Maddock | 0.012632% | 9,216 | 9,403 | (187) | 127,299 | 7.39% |
| City | 200114 | City Of Regent | 0.005761% | 4,203 | 6,841 | (2,638) | 58,060 | 11.78% |
| City | 200115 | City Of Lakota | 0.018785% | 13,706 | 13,708 | (2) | 189,309 | 7.24% |
| City | 200117 | City Of Alexander | 0.009327% | 6,805 | 6,833 | (28) | 93,997 | 7.27% |
| City | 200118 | City Of Berthold | 0.002879% | 2,101 | 2,313 | (212) | 29,016 | 7.97% |
| City | 200119 | City Of Carson | 0.006272% | 4,835 | 4,720 | 115 | 66,780 | 7.07% |
| City | 200120 | City Of Dodge | 0.000577% | 421 | 201 | 220 | 5,814 | 3.46% |
| County | 300001 | Adams County | 0.091530% | 66,781 | 68,113 | (1,332) | 922,403 | 7.38% |
| County | 300002 | Barnes County | 0.294738% | 215,042 | 219,243 | (4,201) | 2,970,265 | 7.38% |
| County | 300003 | Benson County | 0.174334% | 127,195 | 129,675 | (2,480) | 1,756,875 | 7.38% |
| County | 300004 | Billings County | 0.252965% | 184,564 | 193,752 | (9,188) | 2,549,286 | 7.60% |
| County | 300005 | Bottineau County | 0.306945% | 223,949 | 224,529 | (580) | 3,093,286 | 7.26% |
| County | 300006 | Bowman County | 0.156176% | 113,947 | 112,038 | 1,909 | 1,573,881 | 7.12% |
| County | 300007 | Burke County | 0.158417% | 115,582 | 116,136 | (554) | 1,596,469 | 7.27% |
| County | 300008 | Burleigh County | 1.480684% | 1,080,314 | 1,057,662 | 22,652 | 14,921,800 | 7.09% |
| County | 300009 | Cass County | 1.516913% | 1,106,747 | 1,260,995 | (154,248) | 15,286,906 | 8.25% |
| County | 300010 | Cavalier County | 0.191985% | 140,073 | 139,245 | 828 | 1,934,759 | 7.20% |
| County | 300011 | Dickey County | 0.176041% | 128,440 | 129,909 | (1,469) | 1,774,076 | 7.32% |
| County | 300012 | Divide County | 0.272454% | 198,784 | 199,845 | (1,061) | 2,745,697 | 7.28% |
| County | 300013 | Dunn County | 0.377637% | 275,526 | 292,304 | (16,778) | 3,805,688 | 7.68% |
| County | 300014 | Eddy County | 0.085741% | 62,557 | 59,274 | 3,283 | 864,069 | 6.86% |
| County | 300015 | Emmons County | 0.130826% | 95,451 | 89,830 | 5,621 | 1,318,418 | 6.81% |
| County | 300016 | Foster County | 0.102848% | 75,038 | 72,443 | 2,595 | 1,036,466 | 6.99% |
| County | 300018 | Grand Forks County | 1.469409% | 1,072,088 | 967,745 | 104,343 | 14,808,175 | 6.54% |
| County | 300019 | Grant County | 0.109862% | 80,156 | 81,930 | (1,774) | 1,107,154 | 7.40% |
| County | 300020 | Griggs County | 0.071506% | 52,171 | 57,096 | (4,925) | 720,607 | 7.92% |
| County | 300021 | Hettinger County | 0.111369% | 81,255 | 80,245 | 1,010 | 1,122,337 | 7.15% |
| County | 300023 | Lamoure County | 0.160028% | 116,757 | 116,625 | 132 | 1,612,702 | 7.23% |
| County | 300024 | Logan County | 0.074708% | 54,507 | 57,601 | (3,094) | 752,876 | 7.65% |
| County | 300025 | Mchenry County | 0.147479% | 107,601 | 113,717 | (6,116) | 1,486,242 | 7.65% |
| County | 300026 | Mcintosh County | 0.103717% | 75,672 | 74,676 | 996 | 1,045,218 | 7.14% |
| County | 300027 | Mckenzie County | 0.816277% | 595,560 | 572,677 | 22,883 | 8,226,148 | 6.96% |
| County | 300028 | Mclean County | 0.415900% | 303,443 | 304,314 | (871) | 4,191,289 | 7.26% |
| County | 300029 | Mercer County | 0.346286% | 252,522 | 219,001 | 33,521 | 3,489,744 | 6.28% |
| County | 300030 | Morton County | 0.549545% | 400,951 | 439,794 | (38,843) | 5,538,116 | 7.94% |
| County | 300031 | Mountrail County | 0.592772% | 432,489 | 421,492 | 10,997 | 5,973,748 | 7.06% |
| County | 300032 | Nelson County | 0.138191% | 100,825 | 96,058 | 4,767 | 1,392,642 | 6.90% |
| County | 300033 | Oliver County | 0.074355% | 54,250 | 54,013 | 237 | 749,323 | 7.21% |
| County | 300034 | Pembina County | 0.278436% | 203,148 | 204,510 | (1,362) | 2,805,978 | 7.29% |
| County | 300035 | Pierce County | 0.236958% | 172,886 | 166,344 | 6,542 | 2,387,981 | 6.97% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|-----------------|-------------|--|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| County | 300036 | Ramsey County | 0.306481% | 223,610 | 214,195 | 9,415 | 3,088,608 | 6.94% |
| County | 300037 | Ransom County | 0.147837% | 107,863 | 105,791 | 2,072 | 1,489,844 | 7.10% |
| County | 300038 | Renville County | 0.127308% | 92,885 | 90,825 | 2,060 | 1,282,965 | 7.08% |
| County | 300039 | Richland County | 0.534020% | 389,624 | 384,320 | 5,304 | 5,381,660 | 7.14% |
| County | 300040 | Rolette County | 0.201208% | 146,802 | 148,594 | (1,792) | 2,027,704 | 7.33% |
| County | 300042 | Sheridan County | 0.060595% | 44,210 | 43,633 | 577 | 610,656 | 7.15% |
| County | 300044 | Slope County | 0.055219% | 40,288 | 43,050 | (2,762) | 556,479 | 7.74% |
| County | 300045 | Stark County | 0.583577% | 425,781 | 446,487 | (20,706) | 5,881,077 | 7.59% |
| County | 300046 | Steele County | 0.095282% | 69,518 | 68,953 | 565 | 960,213 | 7.18% |
| County | 300047 | Stutsman County | 0.634690% | 463,073 | 457,888 | 5,185 | 6,396,175 | 7.16% |
| County | 300048 | Towner County | 0.102013% | 74,429 | 70,862 | 3,567 | 1,028,054 | 6.89% |
| County | 300049 | Traill County | 0.279178% | 203,690 | 201,319 | 2,371 | 2,813,458 | 7.16% |
| County | 300050 | Walsh County | 0.334919% | 244,359 | 245,626 | (1,267) | 3,375,191 | 7.28% |
| County | 300051 | Ward County | 0.936847% | 683,528 | 912,524 | (228,996) | 9,441,211 | 9.67% |
| County | 300052 | Wells County | 0.165463% | 120,723 | 119,935 | 788 | 1,667,481 | 7.19% |
| County | 300053 | Williams County | 1.041346% | 759,771 | 744,575 | 15,196 | 10,494,308 | 7.10% |
| School District | 400002 | McClusky Public Schools | 0.013558% | 9,892 | 9,641 | 251 | 136,631 | 7.06% |
| School District | 400003 | Lake Region Special Education Unit | 0.060063% | 43,822 | 40,669 | 3,153 | 605,297 | 6.72% |
| School District | 400004 | Lidgerwood Public School | 0.030964% | 22,591 | 21,474 | 1,117 | 312,046 | 6.88% |
| School District | 400006 | Halliday Public School | 0.014811% | 10,806 | 12,687 | (1,881) | 149,258 | 8.50% |
| School District | 400007 | Oliver-Mercer Special Education Unit | 0.042396% | 30,932 | 28,394 | 2,538 | 427,255 | 6.65% |
| School District | 400008 | Underwood School District #8 | 0.032214% | 23,503 | 22,006 | 1,497 | 324,638 | 6.78% |
| School District | 400010 | New Town Public School District | 0.152151% | 111,010 | 104,737 | 6,273 | 1,533,324 | 6.83% |
| School District | 400011 | Botineau Public School | 0.144461% | 105,399 | 95,941 | 9,458 | 1,455,823 | 6.59% |
| School District | 400012 | Peace Garden Special Services | 0.035142% | 25,640 | 25,917 | (277) | 354,144 | 7.32% |
| School District | 400014 | Beulah Public School #27 | 0.091834% | 67,003 | 78,564 | (11,561) | 925,469 | 8.49% |
| School District | 400016 | St John School District #3 | 0.070454% | 51,404 | 47,528 | 3,876 | 710,015 | 6.69% |
| School District | 400017 | Ellendale Public School District #40 | 0.045337% | 33,078 | 34,171 | (1,093) | 456,886 | 7.38% |
| School District | 400018 | Rural Cass Special Education Unit | 0.021800% | 15,905 | 8,519 | 7,386 | 219,691 | 3.88% |
| School District | 400019 | Fargo Public Schools | 2.110228% | 1,539,672 | 1,624,198 | (84,526) | 21,266,660 | 7.64% |
| School District | 400020 | Surrey Schools | 0.060008% | 43,782 | 46,327 | (2,545) | 604,742 | 7.66% |
| School District | 400021 | Jamestown Public School District #1 | 0.332878% | 242,869 | 226,186 | 16,683 | 3,354,623 | 6.74% |
| School District | 400023 | Warwick Public School | 0.039287% | 28,664 | 30,091 | (1,427) | 395,922 | 7.60% |
| School District | 400024 | Souris Valley Special Services | 0.116698% | 85,143 | 85,996 | (853) | 1,176,038 | 7.31% |
| School District | 400025 | Rugby Public School District #5 | 0.061802% | 45,091 | 48,656 | (3,565) | 622,814 | 7.81% |
| School District | 400026 | Billings County School District | 0.038496% | 28,087 | 29,161 | (1,074) | 387,951 | 7.52% |
| School District | 400027 | Belcourt School District #7 | 0.050795% | 370,621 | 356,384 | 14,237 | 5,119,186 | 6.96% |
| School District | 400028 | West Fargo Public School #6 | 1.548263% | 1,129,620 | 1,112,998 | 16,622 | 15,602,834 | 7.13% |
| School District | 400029 | Minot Public School District #1 | 1.580036% | 1,152,802 | 1,133,411 | 19,391 | 15,923,030 | 7.12% |
| School District | 400030 | Bellevue Public School #13 | 0.036920% | 26,937 | 27,742 | (805) | 372,070 | 7.46% |
| School District | 400031 | Minto Public School District #20 | 0.042680% | 31,140 | 27,766 | 3,374 | 430,117 | 6.46% |
| School District | 400033 | Harvey Public School Dist #38 | 0.062878% | 45,876 | 41,046 | 4,830 | 633,660 | 6.48% |
| School District | 400034 | Oakes Public Schools | 0.060838% | 44,388 | 45,169 | (781) | 613,104 | 7.37% |
| School District | 400035 | Larimore Public School District #44 | 0.056869% | 41,492 | 41,489 | 3 | 573,106 | 7.24% |
| School District | 400036 | Hazen Public School District #3 | 0.061733% | 45,041 | 46,953 | (1,912) | 622,121 | 7.55% |
| School District | 400038 | Park River Area School District | 0.060221% | 43,938 | 40,974 | 2,964 | 606,881 | 6.75% |
| School District | 400039 | Hillsboro Public School | 0.047365% | 34,558 | 33,779 | 779 | 477,327 | 7.08% |
| School District | 400040 | Lisbon Public School | 0.062825% | 45,837 | 45,828 | 9 | 633,126 | 7.24% |
| School District | 400042 | Northern Cass School District # 97 | 0.063925% | 46,640 | 44,621 | 2,019 | 644,217 | 6.93% |
| School District | 400043 | Mandaree Public School #36 | 0.071008% | 51,808 | 41,483 | 10,325 | 715,591 | 5.80% |
| School District | 400044 | Thompson Public School | 0.034583% | 25,232 | 26,129 | (897) | 348,512 | 7.50% |
| School District | 400045 | Northern Plains Special Ed Unit | 0.011953% | 8,721 | 3,438 | 5,283 | 120,456 | 2.85% |
| School District | 400046 | Bowman County School District #1 | 0.054383% | 39,678 | 41,272 | (1,594) | 548,053 | 7.53% |
| School District | 400047 | Apple Creek Elementary School | 0.006382% | 4,656 | 4,807 | (151) | 64,314 | 4.77% |
| School District | 400048 | Burke Central School | 0.017792% | 12,981 | 7,573 | 5,408 | 179,306 | 4.22% |
| School District | 400049 | Washburn Public School | 0.041796% | 30,495 | 26,467 | 4,028 | 421,210 | 6.28% |
| School District | 400050 | Enderlin Area School District #24 | 0.050566% | 36,893 | 38,326 | (1,433) | 509,584 | 7.52% |
| School District | 400051 | Midkota School | 0.018342% | 13,382 | 11,814 | 1,568 | 184,845 | 6.39% |
| School District | 400052 | Velva Public School | 0.042001% | 30,644 | 28,562 | 2,082 | 423,272 | 6.75% |
| School District | 400053 | Sheyenne Valley Special Education Unit | 0.056438% | 41,177 | 41,875 | (698) | 568,757 | 7.36% |
| School District | 400054 | Center Stanton Public School | 0.024603% | 17,950 | 16,606 | 1,344 | 247,944 | 6.70% |
| School District | 400055 | Burleigh County Special Education Unit | 0.004872% | 3,555 | 3,605 | (50) | 49,102 | 7.34% |
| School District | 400056 | New Rockford Sheyenne Public School | 0.028818% | 21,026 | 19,247 | 1,779 | 290,417 | 6.63% |
| School District | 400057 | James River Multidistrict Special Education Unit | 0.043964% | 32,076 | 31,459 | 617 | 443,058 | 7.10% |
| School District | 400058 | Newburg United Public School | 0.021077% | 15,378 | 17,383 | (2,005) | 212,411 | 8.18% |
| School District | 400059 | Napoleon Public School District #2 | 0.029901% | 21,816 | 18,406 | 3,410 | 301,329 | 6.11% |
| School District | 400060 | Yellowstone School District # 14 | 0.018226% | 13,298 | 12,759 | 539 | 183,675 | 6.95% |
| School District | 400061 | Cavalier Public Schools | 0.049963% | 36,453 | 34,862 | 1,591 | 503,509 | 6.92% |
| School District | 400062 | Richland School District # 44 | 0.036042% | 26,296 | 27,102 | (806) | 363,215 | 7.46% |
| School District | 400063 | Fort Totten School District # 30 | 0.035511% | 25,909 | 26,680 | (771) | 357,864 | 7.46% |
| School District | 400064 | Bismarck Public Schools | 2.472335% | 1,803,828 | 1,559,883 | 243,945 | 24,915,307 | 6.26% |
| School District | 400065 | Solen Public School Dist #3 | 0.028048% | 20,464 | 20,922 | (458) | 282,657 | 7.40% |
| School District | 400068 | Lakota Public School District # 66 | 0.030874% | 22,526 | 24,183 | (1,657) | 311,139 | 7.77% |
| School District | 400069 | Stanley Community Public School District # 2 | 0.129698% | 94,628 | 97,705 | (3,077) | 1,307,053 | 7.48% |
| School District | 400070 | Mandan Public School District #1 | 0.729628% | 532,340 | 540,339 | (7,999) | 7,352,926 | 7.35% |
| School District | 400072 | Killdeer Public School #16 | 0.062208% | 45,387 | 52,950 | (7,563) | 626,915 | 8.45% |
| School District | 400073 | Glenburn School District | 0.041393% | 30,201 | 31,740 | (1,539) | 417,143 | 7.61% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|-----------------------|-------------|---|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| School District | 400074 | New Public School #8 | 0.054613% | 39,846 | 53,334 | (13,488) | 550,371 | 9.69% |
| School District | 400075 | Williston Public School #1 | 0.612159% | 446,634 | 487,626 | (40,992) | 6,169,114 | 7.90% |
| School District | 400076 | Valley City Public School | 0.094209% | 68,735 | 74,068 | (5,333) | 949,407 | 7.80% |
| School District | 400077 | Dickinson Public Schools | 0.542178% | 395,576 | 382,540 | 13,036 | 5,463,875 | 7.00% |
| School District | 400078 | Drayton Public School #19 | 0.018874% | 13,771 | 13,074 | 697 | 190,202 | 6.87% |
| School District | 400079 | Mohall Lansford Sherwood School | 0.037293% | 27,209 | 31,884 | (4,675) | 375,828 | 8.48% |
| School District | 400080 | Westhope Public School #17 | 0.028052% | 20,467 | 21,530 | (1,063) | 282,701 | 7.62% |
| School District | 400081 | Kindred Public School District #2 | 0.043749% | 31,919 | 34,756 | (2,837) | 440,889 | 7.88% |
| School District | 400082 | Grafton Public School District #3 | 0.159849% | 116,627 | 102,115 | 14,512 | 1,610,902 | 6.34% |
| School District | 400083 | Wilton Public School District | 0.029355% | 21,418 | 19,088 | 2,330 | 295,834 | 6.45% |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.009641% | 7,034 | 6,917 | 117 | 97,155 | 7.12% |
| School District | 400085 | White Shield School Dist #85 | 0.084665% | 61,772 | 60,406 | 1,366 | 853,222 | 7.08% |
| School District | 400086 | Tgu School District #60 | 0.188637% | 137,630 | 144,906 | (7,276) | 1,901,020 | 7.62% |
| School District | 400087 | Turtle Lake Mercer School District #72 | 0.042070% | 30,694 | 31,636 | (942) | 423,962 | 7.46% |
| School District | 400088 | Lamoure School District #8 | 0.052454% | 38,271 | 36,438 | 1,833 | 528,613 | 6.89% |
| School District | 400089 | Divide County School Dist #1 | 0.068150% | 49,723 | 44,780 | 4,943 | 686,794 | 6.52% |
| School District | 400090 | Mott/Regent School Dist #1 | 0.038818% | 28,322 | 30,515 | (2,193) | 391,194 | 7.80% |
| School District | 400091 | United Public School District # 7 | 0.103548% | 75,549 | 77,011 | (1,462) | 1,043,515 | 7.38% |
| School District | 400092 | Kulm Public School District #7 | 0.034959% | 25,306 | 25,666 | (360) | 352,302 | 7.29% |
| School District | 400093 | Midway Public School District #128 | 0.050245% | 36,659 | 32,573 | 4,086 | 506,353 | 6.43% |
| School District | 400094 | Dunseith School District #1 | 0.127124% | 92,750 | 86,214 | 6,536 | 1,281,108 | 6.73% |
| School District | 400095 | Carrington School District #49 | 0.042345% | 30,895 | 29,771 | 1,124 | 426,736 | 6.98% |
| School District | 400096 | Glen Ullin Public School #48 | 0.033969% | 24,784 | 21,998 | 2,786 | 342,323 | 6.43% |
| School District | 400099 | Manvel Public School | 0.016748% | 12,219 | 13,117 | (898) | 168,780 | 7.77% |
| School District | 400100 | Maple Valley School District | 0.034964% | 25,510 | 21,885 | 3,625 | 352,353 | 6.21% |
| School District | 400101 | North Border School District # 100 | 0.062788% | 45,810 | 40,694 | 5,116 | 632,756 | 6.43% |
| School District | 400102 | Mckenzie Cty Public School #1 | 0.185103% | 135,052 | 160,204 | (25,152) | 1,865,402 | 8.59% |
| School District | 400103 | Devils Lake Public School | 0.281076% | 205,074 | 210,960 | (5,886) | 2,832,581 | 7.45% |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.039955% | 29,151 | 25,299 | 3,852 | 402,657 | 6.28% |
| School District | 400105 | Central Cass Public School District #7 | 0.075037% | 54,747 | 55,136 | (389) | 756,198 | 7.29% |
| School District | 400106 | Milnor Public School District #2 | 0.034895% | 25,460 | 26,516 | (1,056) | 351,662 | 7.54% |
| School District | 400107 | Mapleton Public School | 0.010548% | 7,696 | 13,256 | (5,560) | 106,300 | 12.47% |
| School District | 400108 | Linton Public School District #36 | 0.046657% | 34,041 | 37,880 | (3,839) | 470,193 | 8.06% |
| School District | 400109 | Tioga Public School District #15 | 0.073618% | 53,712 | 63,234 | (9,522) | 741,899 | 8.52% |
| School District | 400114 | Zealand Public Schools | 0.007195% | 5,250 | 5,162 | 88 | 72,506 | 7.12% |
| School District | 400117 | Garrison Public School District #51 | 0.061691% | 45,010 | 46,868 | (1,858) | 621,704 | 7.54% |
| School District | 400118 | Kenmare Public School District #28 | 0.054427% | 39,710 | 39,477 | 233 | 548,492 | 7.20% |
| School District | 400119 | Lewis & Clark Public Schools | 0.053143% | 38,773 | 37,091 | 1,682 | 535,555 | 6.93% |
| School District | 400120 | Sw Special Education Unit | 0.011061% | 8,070 | 7,682 | 388 | 111,470 | 6.89% |
| School District | 400121 | North Valley Career & Technology Center | 0.017899% | 13,059 | 12,788 | 271 | 180,382 | 7.09% |
| School District | 400122 | Dakota Prairie Public School | 0.061459% | 44,841 | 43,200 | 1,641 | 619,360 | 6.97% |
| School District | 400123 | Beach Public School District #3 | 0.094377% | 68,858 | 67,514 | 1,344 | 951,102 | 7.10% |
| School District | 400124 | Rolette Public School | 0.023040% | 16,810 | 17,807 | (997) | 232,186 | 7.67% |
| School District | 400125 | Drake Public School District | 0.020953% | 15,287 | 16,008 | (721) | 211,159 | 7.58% |
| School District | 400137 | New Salem Almont School District #49 | 0.040495% | 29,545 | 25,673 | 3,872 | 408,091 | 6.29% |
| School District | 400138 | Max Public School | 0.034554% | 25,211 | 23,923 | 1,288 | 348,226 | 6.87% |
| School District | 400139 | East Central Special Education Unit | 0.040767% | 29,744 | 26,196 | 3,548 | 410,834 | 6.38% |
| School District | 400140 | North Sargent School District #3 | 0.030810% | 22,479 | 27,604 | (5,125) | 310,490 | 8.89% |
| School District | 400141 | Wahpeton Public School District 37 | 0.141146% | 102,981 | 108,677 | (5,696) | 1,422,423 | 7.64% |
| School District | 400142 | Medina Public School District #3 | 0.020332% | 14,834 | 15,219 | (385) | 204,898 | 7.43% |
| School District | 400143 | Pingree-Buchanan School District | 0.024162% | 17,629 | 18,371 | (742) | 243,497 | 7.54% |
| School District | 400144 | West River Student Services | 0.012884% | 9,400 | 8,517 | 883 | 129,845 | 6.56% |
| School District | 400145 | Leeds Public School District 6 | 0.019332% | 14,105 | 13,872 | 233 | 194,824 | 7.12% |
| School District | 400147 | Sawyer Public School | 0.019834% | 14,471 | 15,219 | (748) | 199,881 | 7.61% |
| School District | 400148 | Wilmac Multidistrict Special Education Unit | 0.073326% | 53,499 | 55,850 | (2,351) | 738,956 | 7.56% |
| School District | 400149 | Great Northwest Education Cooperative | 0.014917% | 10,884 | 11,301 | (417) | 150,330 | 7.52% |
| School District | 400150 | Anamoose Public School District #14 | 0.016143% | 11,778 | 12,631 | (853) | 162,682 | 7.76% |
| School District | 400151 | South Prairie School District #70 | 0.062292% | 45,449 | 44,351 | 1,098 | 627,761 | 7.06% |
| School District | 400153 | South Heart Public School District #9 | 0.017851% | 13,024 | 5,995 | 7,029 | 179,893 | 3.33% |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.019598% | 14,299 | 15,316 | (1,017) | 197,502 | 7.75% |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.004930% | 3,597 | 3,376 | 221 | 49,680 | 6.80% |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 0.003381% | 2,467 | 2,727 | (260) | 34,077 | 8.00% |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.005322% | 3,883 | 3,860 | 23 | 53,638 | 7.20% |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.017850% | 13,023 | 12,795 | 228 | 179,883 | 7.11% |
| Political Subdivision | 500008 | Trall County Water Resource District | 0.010407% | 7,593 | 7,467 | 126 | 104,874 | 7.12% |
| Political Subdivision | 500009 | Grafton Park District | 0.015189% | 11,082 | 11,679 | (597) | 153,067 | 7.63% |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.019875% | 14,501 | 14,261 | 240 | 200,291 | 7.12% |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.010816% | 7,891 | 7,131 | 760 | 109,003 | 6.54% |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.032114% | 23,431 | 22,300 | 1,131 | 323,630 | 6.89% |
| Political Subdivision | 500017 | Carnegie Regional Library | 0.008220% | 5,997 | 5,996 | 1 | 82,842 | 7.24% |
| Political Subdivision | 500018 | Griggs County Public Library | 0.003245% | 2,368 | 2,329 | 39 | 32,706 | 7.12% |
| Political Subdivision | 500019 | R & T Water Supply Commence Authority | 0.039410% | 28,754 | 31,736 | (2,982) | 397,155 | 7.99% |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.013049% | 9,521 | 9,701 | (180) | 131,505 | 7.38% |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.002959% | 2,159 | 2,123 | 36 | 29,820 | 7.12% |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.004405% | 3,214 | 3,136 | 78 | 44,396 | 7.06% |
| Political Subdivision | 500025 | Bowman City Park Board | 0.008424% | 6,146 | 5,575 | 571 | 84,893 | 6.57% |
| Political Subdivision | 500028 | Williston Housing Authority | 0.036295% | 26,481 | 26,260 | 221 | 365,770 | 7.18% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE FISCAL YEAR ENDED JUNE 30, 2016 - MAIN SYSTEM (CONCLUDED)

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|--------------------------|-------------|--|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.013105% | 9,561 | 5,548 | 4,013 | 132,072 | 4.20% |
| Political Subdivision | 500031 | Central Plains Water District | 0.019613% | 14,310 | 15,220 | (910) | 197,653 | 7.70% |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.005472% | 3,992 | 5,570 | (1,578) | 55,146 | 10.10% |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.013349% | 9,739 | 9,578 | 161 | 134,524 | 7.12% |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | 0.004449% | 3,246 | - | 3,246 | 44,831 | 0.00% |
| Political Subdivision | 500040 | Fargo Park District | 0.237186% | 173,052 | 164,318 | 8,734 | 2,390,278 | 6.87% |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.046296% | 33,778 | 39,307 | (5,529) | 466,557 | 8.42% |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.126201% | 91,946 | 77,280 | 14,666 | 1,269,992 | 6.09% |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.009550% | 6,968 | 6,484 | 484 | 96,237 | 6.74% |
| Political Subdivision | 500049 | West Fargo Park District | 0.093004% | 67,856 | 65,891 | 1,965 | 937,258 | 7.03% |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.013154% | 9,597 | 9,365 | 232 | 132,566 | 7.06% |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.005296% | 3,864 | 4,137 | (273) | 53,375 | 7.75% |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.009144% | 6,672 | 6,561 | 111 | 92,145 | 7.12% |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.004465% | 3,258 | 3,465 | (207) | 45,000 | 7.70% |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.013081% | 9,544 | 9,386 | 158 | 131,821 | 7.12% |
| Political Subdivision | 500059 | Traill Rural Water District | 0.008847% | 6,455 | 6,303 | 152 | 89,160 | 7.07% |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.004707% | 3,434 | 3,377 | 57 | 47,436 | 7.12% |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003439% | 2,509 | 2,468 | 41 | 34,662 | 7.12% |
| Political Subdivision | 500063 | Southwest Water Authority | 0.272279% | 198,656 | 196,491 | 2,165 | 2,743,931 | 7.16% |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.054717% | 39,922 | 36,059 | 3,863 | 551,414 | 6.54% |
| Political Subdivision | 500072 | Watford City Park District | 0.031280% | 22,822 | 19,241 | 3,581 | 315,224 | 6.10% |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.009967% | 7,272 | 6,337 | 935 | 100,446 | 6.31% |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.021638% | 15,787 | 14,552 | 1,235 | 218,055 | 6.67% |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.055347% | 40,381 | 39,525 | 856 | 557,767 | 7.09% |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.003199% | 2,334 | 2,284 | 50 | 32,240 | 7.08% |
| Political Subdivision | 500085 | Jamestown Parks And Recreation District | 0.016791% | 12,251 | 11,288 | 963 | 169,214 | 6.67% |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 0.001726% | 1,259 | 1,339 | (80) | 17,392 | 7.70% |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.030135% | 21,987 | 21,623 | 364 | 303,690 | 7.12% |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.018320% | 13,366 | 13,145 | 221 | 184,624 | 7.12% |
| Political Subdivision | 500109 | James River Valley Library System | 0.032932% | 24,027 | 22,688 | 1,339 | 331,876 | 6.84% |
| Political Subdivision | 500110 | Grand Forks Park District | 0.156803% | 114,404 | 127,924 | (13,520) | 1,580,206 | 8.10% |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | 0.003767% | 2,748 | 2,703 | 45 | 37,962 | 7.12% |
| School District | 500113 | Lonetree Special Education Unit | 0.007832% | 5,714 | 4,670 | 1,044 | 78,926 | 5.92% |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.003254% | 2,374 | 2,486 | (112) | 32,796 | 7.58% |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.101119% | 73,777 | 69,981 | 3,796 | 1,019,044 | 6.87% |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013777% | 10,052 | 8,271 | 1,781 | 138,836 | 5.96% |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.035385% | 25,817 | 20,890 | 4,927 | 356,601 | 5.86% |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.008654% | 6,314 | 1,396 | 4,918 | 87,209 | 1.60% |
| Total Main System | | | 99.999994% | \$ 72,960,481 | \$ 72,246,429 | \$ 714,052 | \$ 1,007,764,043 | 7.17% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE
FISCAL YEAR ENDED JUNE 30, 2016
JUDGES

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|----------------------|--------------------|----------------------------|----------------------------|--|--|---|------------------------------------|--|
| State of ND | 018000 | ND Supreme Court | 100.000000% | \$ 1,364,327 | \$ 1,364,327 | - | 7,937,062 | 17.19% |
| | | Total Judges System | 100.000000% | \$ 1,364,327 | \$ 1,364,327 | \$ - | \$ 7,937,062 | 17.19% |

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

**SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE
FISCAL YEAR ENDED JUNE 30, 2016
LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE SYSTEM**

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll ¹ | Actual Contribution as a % of Covered Payroll |
|--|-------------|------------------------------------|---------------------|---------------------------------|---|----------------------------------|------------------------------|---|
| State | 012500 | Attorney General's Office | 12.766319% | \$ 304,361 | \$ 363,241 | \$ (58,880) | \$ 3,603,404 | 10.08% |
| City | 200010 | City Of Cavalier | 0.588958% | 14,041 | 15,537 | (1,496) | 166,239 | 9.35% |
| City | 200016 | City Of Ellendale | 0.299571% | 7,142 | 8,261 | (1,119) | 84,557 | 9.77% |
| City | 200029 | City Of Williston | 11.273049% | 268,760 | 292,205 | (23,445) | 3,181,916 | 9.18% |
| City | 200030 | City Of Bowman | 0.678775% | 16,183 | 19,540 | (3,357) | 191,590 | 10.20% |
| City | 200070 | City Of Powers Lake | 0.383393% | 9,140 | 11,495 | (2,355) | 108,216 | 10.62% |
| City | 200103 | City Of Burlington | 0.377651% | 9,004 | 11,311 | (2,307) | 106,595 | 10.61% |
| County | 300001 | Adams County | 0.735042% | 17,524 | 19,403 | (1,879) | 207,472 | 9.35% |
| County | 300003 | Benson County | 0.588308% | 14,026 | 17,592 | (3,566) | 166,055 | 10.59% |
| County | 300006 | Bowman County | 0.737823% | 17,590 | 20,430 | (2,840) | 208,257 | 9.81% |
| County | 300009 | Cass County | 25.272323% | 602,517 | 304,343 | 298,174 | 7,133,332 | 4.27% |
| County | 300013 | Dunn County | 3.590448% | 85,600 | 118,065 | (32,465) | 1,013,435 | 11.65% |
| County | 300020 | Griggs County | 0.483828% | 11,535 | 13,296 | (1,761) | 136,565 | 9.74% |
| County | 300027 | Mckenzie County | 6.626608% | 157,985 | 183,258 | (25,273) | 1,870,418 | 9.80% |
| County | 300028 | Mclean County | 2.474902% | 59,004 | 74,280 | (15,276) | 698,563 | 10.63% |
| County | 300044 | Slope County | 0.384260% | 9,161 | 11,445 | (2,284) | 108,461 | 10.55% |
| County | 300045 | Stark County | 5.126838% | 122,229 | 154,250 | (32,021) | 1,447,095 | 10.66% |
| County | 300051 | Ward County | 11.286701% | 269,086 | 379,347 | (110,261) | 3,185,769 | 11.91% |
| County | 300053 | Williams County | 13.904978% | 331,508 | 395,489 | (63,981) | 3,924,801 | 10.08% |
| State of ND | 054000 | Adjutant General ND National Guard | 2.420225% | 57,701 | 65,942 | (8,241) | 683,130 | 9.65% |
| City | 200028 | City Of Thompson | 0.000000% | - | 4,328 | (4,328) | - | NA |
| Total Law Enforcement with Prior Main System Service System | | | 100.000000% | \$ 2,384,097 | \$ 2,483,058 | \$ (98,961) | \$ 28,225,868 | 8.80% |

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

SCHEDULE OF CONTRIBUTIONS BY EMPLOYER TYPE
FISCAL YEAR ENDED JUNE 30, 2016
LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE SYSTEM

| Employer Type | Employer ID | Employer | Proportionate Share | Statutory Required Contribution | Contribution in Relation to the Statutory Required Contribution | Contribution Deficiency (Excess) | Covered Payroll¹ | Actual Contribution as a % of Covered Payroll |
|---|--------------------|---------------------|----------------------------|--|--|---|------------------------------------|--|
| City | 200097 | City Of Devils Lake | 16.454400% | \$ 61,155 | \$ 61,054 | \$ 101 | \$ 760,439 | 8.03% |
| City | 200118 | City of Berthold | 1.069784% | 3,976 | 4,411 | (435) | 49,440 | 8.92% |
| County | 300002 | Barnes County | 17.276101% | 64,209 | 60,498 | 3,711 | 798,414 | 7.58% |
| County | 300030 | Morton County | 47.562790% | 176,774 | 183,681 | (6,907) | 2,198,112 | 8.36% |
| County | 300040 | Rolette County | 17.636926% | 65,550 | 62,032 | 3,518 | 815,090 | 7.61% |
| Total Law Enforcement without Prior Main System Service System | | | 100.000001% | \$ 371,664 | \$ 371,676 | \$ (12) | \$ 4,621,495 | 8.04% |

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

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | Net Amortization of Deferred Amounts From Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Expense | |
|---------------|-------------|---|--------------------------------|--|------------------------|---|---|-------------------------------------|--|------------------------|---|---|------------------------------------|--|---|------------------------|-----------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflow of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflow of Resources | Proportionate Share of Pension Expense | | | Total Pension Expense |
| | | | | | | | | | | | | | | | | | |
| State of ND | 010100 | Governor's Office | 0.101316% | \$ 14,833 | \$ 91,028 | \$ 137,760 | \$ 39,706 | \$ 283,327 | \$ 9,143 | \$ 49,055 | \$ - | \$ 33,462 | \$ 91,660 | \$ 131,052 | \$ 3,087 | \$ 134,139 | |
| State of ND | 010800 | Secretary Of State | 0.148308% | 21,713 | 133,248 | 201,655 | 115,740 | 472,356 | 13,383 | 71,808 | - | 154,777 | 239,968 | 191,837 | (15,058) | 176,779 | |
| State | 011000 | Office Of Management & Budget | 0.297760% | 43,594 | 267,524 | 404,865 | 128,537 | 844,520 | 26,870 | 144,169 | - | 70,194 | 241,233 | 385,153 | 8,828 | 393,981 | |
| State | 011200 | Information Technology Dept | 2.333200% | 341,593 | 2,096,274 | 3,172,461 | - | 5,610,328 | 210,547 | 1,129,688 | - | 694,777 | 2,035,012 | 3,017,999 | (163,833) | 2,854,166 | |
| State | 011700 | State Auditor's Office | 0.378334% | 55,390 | 339,916 | 514,422 | 120,461 | 1,030,189 | 34,141 | 183,182 | - | 134,101 | 351,424 | 489,376 | (8,900) | 480,486 | |
| State | 011800 | Central Services | 0.121849% | 17,839 | 109,476 | 165,678 | 13,651 | 306,624 | 10,996 | 58,997 | - | 43,022 | 113,015 | 157,612 | (5,433) | 152,179 | |
| State of ND | 012000 | State Treasurer's Office | 0.035767% | 5,236 | 32,135 | 48,632 | 858 | 86,861 | 3,228 | 17,318 | - | 460 | 21,006 | 46,265 | 61 | 46,326 | |
| State | 012500 | Attorney General's Office | 1.125364% | 164,759 | 1,011,088 | 1,530,162 | 282,514 | 2,988,523 | 101,552 | 544,878 | - | 43,560 | 689,990 | 1,455,660 | 47,225 | 1,502,885 | |
| State of ND | 012700 | Tax Department | 0.174436% | 104,597 | 641,888 | 971,421 | 21,989 | 1,739,895 | 64,470 | 345,915 | - | 185,393 | 595,778 | 924,124 | (42,053) | 882,071 | |
| State of ND | 013000 | Facility Management | 0.198201% | 29,018 | 178,075 | 269,494 | - | 476,587 | 17,886 | 95,965 | - | 251,792 | 365,643 | 256,373 | (53,977) | 202,776 | |
| State of ND | 014000 | Office Of Administrative Hearings | 0.038522% | 5,640 | 34,610 | 52,379 | 61,138 | 153,767 | 3,476 | 18,652 | - | - | 22,128 | 49,828 | 12,677 | 62,505 | |
| State | 016000 | Legislative Council | 0.279507% | 40,921 | 251,124 | 380,047 | 499,612 | 1,171,704 | 25,223 | 135,332 | - | - | 160,552 | 361,543 | 107,528 | 469,071 | |
| State of ND | 018000 | ND Supreme Court | 1.917475% | 280,728 | 1,722,764 | 2,607,198 | - | 4,610,690 | 173,032 | 928,402 | - | 348,392 | 1,449,826 | 2,480,258 | (86,791) | 2,393,467 | |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 0.235230% | 34,439 | 319,843 | 472,413 | 206,776 | 772,401 | 21,227 | 113,894 | - | - | 304,270 | 433,141 | 43,341 | 347,611 | |
| State | 019000 | Retirement & Investment Office | 0.152969% | 22,395 | 137,436 | 207,993 | 155,225 | 523,409 | 13,804 | 74,064 | - | - | 87,868 | 197,866 | 37,113 | 234,979 | |
| State | 019200 | ND Public Employees Retirement System | 0.192000% | 28,110 | 172,503 | 261,063 | 78,412 | 504,088 | 17,326 | 92,562 | - | 118,518 | 228,806 | 248,352 | (13,634) | 234,718 | |
| State of ND | 020100 | Public Instruction | 0.491812% | 72,004 | 441,871 | 668,719 | 66,538 | 1,249,132 | 44,381 | 238,125 | - | 294,559 | 577,065 | 636,160 | (43,931) | 592,229 | |
| State | 020200 | Education Standards & Practice | 0.366959% | 5,372 | 32,969 | 49,894 | - | 88,235 | 3,311 | 17,767 | - | - | 44,456 | 47,465 | (6,534) | 38,133 | |
| State | 021500 | ND University System Office | 0.064939% | 9,507 | 58,345 | 88,298 | - | 156,150 | 5,860 | 31,442 | - | 19,572 | 56,874 | 83,999 | (4,788) | 79,211 | |
| State of ND | 022300 | ND Youth Correctional Center | 0.328998% | 48,108 | 295,230 | 446,796 | 9,062 | 799,196 | 29,653 | 159,100 | - | 69,071 | 257,824 | 425,042 | (11,945) | 413,097 | |
| State of ND | 022400 | Juvenile Services - DOCR | 0.156282% | 22,880 | 140,412 | 212,497 | 14,007 | 389,796 | 14,103 | 75,669 | - | 26,028 | 115,800 | 202,151 | (3,655) | 198,496 | |
| State | 022600 | Land Department | 0.193861% | 28,382 | 174,175 | 263,594 | 98,164 | 564,315 | 17,494 | 93,864 | - | 1,046 | 112,404 | 199,949 | (20,709) | 270,709 | |
| State | 022700 | Bismarck State College | 0.459498% | 67,273 | 412,838 | 624,782 | 157,744 | 1,262,637 | 41,465 | 222,840 | - | - | 263,945 | 594,362 | 35,758 | 630,120 | |
| State | 022800 | Lake Region State College | 0.187775% | 27,491 | 168,707 | 255,318 | - | 451,516 | 16,945 | 90,917 | - | 141,401 | 249,263 | 242,887 | (29,826) | 213,061 | |
| State | 022900 | Williston State College | 0.119094% | 17,436 | 107,001 | 161,932 | 2,216 | 288,585 | 10,747 | 57,663 | - | 39,114 | 107,524 | 154,048 | (7,496) | 146,552 | |
| State | 025000 | University Of North Dakota | 4.008576% | 586,847 | 3,601,343 | 5,450,204 | - | 9,638,394 | 361,715 | 1,940,774 | - | 3,605,365 | 5,907,856 | 5,184,842 | (772,427) | 4,412,415 | |
| State | 025500 | North Dakota State University | 3.373245% | 493,861 | 3,030,707 | 4,586,614 | - | 8,111,182 | 304,401 | 1,633,257 | - | 1,311,616 | 3,249,274 | 4,363,299 | (281,131) | 4,082,168 | |
| State | 025800 | ND St. College Of Science | 0.580320% | 84,962 | 521,391 | 789,063 | - | 1,395,416 | 52,368 | 280,979 | - | 414,942 | 748,289 | 956,705 | (92,705) | 657,940 | |
| State | 025900 | Dickinson State University | 0.263934% | 38,644 | 237,133 | 358,872 | 56,394 | 691,040 | 23,817 | 127,791 | - | 109,311 | 240,919 | 341,399 | (8,537) | 333,862 | |
| State | 026000 | Mayville State University | 0.297599% | 43,566 | 267,352 | 404,606 | 157,453 | 872,977 | 26,853 | 144,077 | - | - | 170,930 | 384,906 | 38,738 | 423,644 | |
| State | 024100 | Minot State University | 0.589781% | 86,347 | 529,891 | 801,927 | - | 1,418,165 | 53,222 | 285,500 | - | 202,134 | 540,916 | 762,883 | (44,895) | 717,988 | |
| State | 024200 | Valley City State University | 0.202103% | 29,602 | 181,661 | 274,922 | 47,417 | 533,602 | 18,246 | 97,808 | - | 3,572 | 119,716 | 261,537 | 11,178 | 272,715 | |
| State of ND | 025000 | ND State Library | 0.126750% | 18,557 | 113,879 | 172,342 | - | 304,778 | 11,438 | 61,370 | - | 66,569 | 139,577 | 163,951 | (14,200) | 149,751 | |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.123308% | 18,052 | 110,784 | 167,658 | 61,592 | 358,086 | 11,127 | 59,702 | - | 83,426 | 154,255 | 159,495 | (8,280) | 151,215 | |
| State of ND | 025300 | School For The Blind | 0.060818% | 8,904 | 54,642 | 82,694 | - | 146,240 | 5,488 | 29,447 | - | 83,177 | 118,112 | 78,668 | (20,631) | 58,037 | |
| State | 026100 | ND Board Of Nursing | 0.059988% | 8,783 | 53,896 | 81,566 | 153,282 | 297,527 | 5,413 | 29,045 | - | - | 34,458 | 77,595 | 32,295 | 109,890 | |
| State of ND | 027000 | Career & Technical Education | 0.150142% | 21,982 | 134,896 | 204,149 | 280,842 | 641,896 | 13,549 | 72,696 | - | 221,119 | 307,364 | 194,209 | 2,268 | 196,477 | |
| State of ND | 030100 | ND Department Of Health | 2.104079% | 294,874 | 1,809,574 | 2,738,576 | 200,394 | 5,043,418 | 181,751 | 975,185 | - | 30,930 | 1,187,866 | 2,605,238 | 33,889 | 2,639,127 | |
| State of ND | 030500 | Tobacco Prevention/Control Committee | 0.068866% | 10,082 | 61,873 | 93,637 | 179,266 | 344,858 | 6,214 | 33,344 | - | - | 39,558 | 89,078 | 43,566 | 132,644 | |
| State of ND | 031000 | Life Skills and Transition Center | 1.371857% | 200,847 | 1,232,551 | 1,865,319 | 4,358 | 3,303,075 | 123,796 | 664,225 | - | 375,722 | 1,163,743 | 1,774,500 | (76,205) | 1,698,235 | |
| State of ND | 031200 | North Dakota State Hospital | 1.857135% | 271,894 | 1,698,551 | 2,525,154 | - | 4,465,599 | 167,587 | 899,187 | - | 941,464 | 2,008,238 | 2,402,208 | (204,540) | 2,197,668 | |
| State of ND | 031300 | ND Veterans Home | 0.486695% | 71,255 | 437,273 | 661,761 | 11,799 | 1,182,088 | 43,919 | 235,648 | - | 1,808 | 281,575 | 629,541 | 2,592 | 632,133 | |
| State of ND | 031600 | Indian Affairs Commission | 0.020246% | 2,964 | 18,190 | 27,529 | - | 48,683 | 1,827 | 9,803 | - | 66,678 | 26,188 | (13,888) | 12,300 | | |
| State of ND | 032100 | Veterans Affairs Department | 0.033913% | 4,976 | 30,539 | 46,218 | 4,235 | 85,968 | 3,067 | 16,458 | - | 8,262 | 27,787 | 43,967 | (637) | 43,330 | |
| State of ND | 032500 | Department Of Human Services | 6.924137% | 1,013,730 | 6,221,021 | 9,414,776 | - | 16,649,527 | 624,832 | 3,352,526 | - | 1,802,602 | 5,779,960 | 8,956,384 | (402,741) | 8,553,643 | |
| State of ND | 036000 | Protection & Advocacy Project | 0.173898% | 25,460 | 156,239 | 236,440 | - | 418,149 | 15,693 | 84,198 | - | 72,795 | 172,686 | 224,937 | (16,005) | 208,932 | |
| State | 038000 | Job Service North Dakota | 0.841261% | 123,165 | 755,835 | 1,143,866 | - | 2,022,866 | 75,915 | 407,321 | - | 1,852,988 | 2,336,224 | 1,088,173 | (396,101) | 692,072 | |
| State | 040100 | Insurance Department | 0.253421% | 37,102 | 227,687 | 344,577 | 136,629 | 745,995 | 22,869 | 122,701 | - | 145,570 | 327,801 | 29,111 | 356,912 | | |
| State of ND | 040500 | Industrial Commission | 0.174346% | 104,584 | 641,807 | 971,299 | 420,602 | 2,138,292 | 64,462 | 345,872 | - | - | 410,334 | 920,008 | 90,786 | 1,014,794 | |
| State of ND | 040600 | ND Department Of Labor | 0.076786% | 11,242 | 68,989 | 104,406 | 140,652 | 325,289 | 6,929 | 37,178 | - | - | 44,107 | 99,233 | 29,213 | 128,536 | |
| State of ND | 040800 | Public Service Commission | 0.312433% | 45,742 | 280,704 | 424,816 | 24,745 | 776,010 | 28,194 | 151,274 | - | 29,621 | 209,089 | 404,133 | (2,347) | 401,786 | |
| State of ND | 041200 | Aeronautics Commission | 0.040440% | 5,921 | 36,333 | 54,986 | 79,997 | 177,237 | 3,649 | 19,580 | - | - | 23,229 | 52,309 | 18,857 | 71,166 | |
| State of ND | 041300 | Department Of Financial Institutions | 0.225971% | 33,083 | 203,025 | 29,532 | 20,922 | 129,803 | 20,392 | 109,411 | - | - | 129,803 | 292,294 | 7,400 | 299,694 | |
| State of ND | 041400 | ND Securities Department | 0.055200% | 8,082 | 49,595 | 70,556 | 20,125 | 152,858 | 4,981 | 26,727 | - | 22,051 | 53,759 | 71,401 | 516 | 71,917 | |
| State | 042600 | State Board Of Law Examiners | 0.034801% | 3,127 | 17,319 | 25,439 | - | 43,881 | 3,140 | 16,850 | - | - | 63,971 | 45,015 | (9,519) | 35,496 | |
| State | 042700 | ND State Board Of Cosmetology | 0.006077% | 890 | 5,460 | 8,263 | - | 14,613 | 548 | 2,942 | - | 3,605 | 7,095 | 7,861 | (759) | 7,102 | |
| State | 042800 | ND State Plumbing Board | 0.036606% | 5,359 | 32,889 | 49,774 | 17,661 | 105,663 | 3,303 | 17,724 | - | 4,162 | 25,189 | 47,350 | 2,591 | 49,941 | |
| State | 047100 | Bank Of North Dakota | 0.997523% | 146,043 | 896,229 | 1,356,336 | | | | | | | | | | | |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|----------------------|-------------|---|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| State | 048500 | Workforce Safety & Insurance | 1.534740% | 224,694 | 1,378,894 | 2,086,792 | 3,529,147 | 7,219,527 | 138,494 | 743,090 | - | 74,109 | 955,693 | 1,985,189 | 708,019 | 2,693,208 |
| State of ND | 050200 | Field Services Division | 0.692133% | 101,332 | 621,850 | 941,096 | 155,978 | 1,820,256 | 62,458 | 335,117 | - | 103,513 | 501,088 | 895,275 | 6,107 | 901,382 |
| State of ND | 050400 | Highway Patrol | 0.194298% | 28,446 | 174,568 | 266,188 | - | 467,202 | 17,533 | 94,075 | - | 185,145 | 296,753 | 251,325 | (43,076) | 208,249 |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.1212517% | 31,114 | 190,937 | 288,961 | 91,777 | 602,789 | 19,177 | 102,896 | - | 90,130 | 212,203 | 274,891 | (3,749) | 271,142 |
| State of ND | 051800 | James River Correctional Ctr | 0.724449% | 106,063 | 650,884 | 985,036 | 279,958 | 2,021,941 | 65,374 | 350,763 | - | 221,753 | 637,890 | 937,076 | 1,925 | 939,001 |
| State of ND | 051900 | State Penitentiary | 1.024395% | 149,977 | 920,372 | 1,392,874 | 221,568 | 2,684,791 | 92,441 | 495,991 | - | 124,688 | 713,120 | 1,325,057 | 14,291 | 1,339,348 |
| State | 052000 | Rough Rider Industries | 0.139506% | 20,424 | 125,340 | 189,687 | - | 335,451 | 12,589 | 67,546 | - | 140,767 | 220,902 | 180,451 | (31,839) | 148,612 |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 0.647355% | 94,776 | 581,619 | 880,211 | 76,999 | 1,633,605 | 58,417 | 313,436 | - | 337,767 | 709,620 | 837,355 | (50,199) | 787,156 |
| State of ND | 054000 | Adjutant General ND National Guard | 1.026744% | 150,321 | 922,483 | 1,396,068 | 115,034 | 2,583,906 | 92,653 | 497,129 | - | 89,484 | 679,266 | 1,328,095 | 10,478 | 1,338,573 |
| State of ND | 060100 | Department Of Commerce | 0.433749% | 63,503 | 389,704 | 589,770 | 379,897 | 1,422,874 | 39,141 | 210,012 | - | 33,210 | 282,363 | 561,055 | 69,876 | 630,931 |
| State of ND | 060200 | Dept Of Agriculture | 0.371067% | 54,326 | 333,387 | 504,542 | - | 892,255 | 33,485 | 179,663 | - | 191,902 | 405,050 | 479,976 | (40,872) | 439,104 |
| State of ND | 060700 | Milk Marketing Board | 0.019552% | 2,863 | 17,567 | 26,585 | - | 47,015 | 1,764 | 9,467 | - | 12,754 | 23,985 | 25,291 | (2,758) | 22,533 |
| State of ND | 060800 | ND Oilseed Council | 0.002362% | 346 | 2,122 | 3,212 | 14,331 | 20,011 | 213 | 1,144 | - | - | 1,357 | 3,055 | 6,008 | 6,008 |
| State | 061100 | ND Soybean Council | 0.040402% | 5,915 | 36,299 | 54,935 | - | 97,149 | 3,646 | 19,562 | - | 8,553 | 31,761 | 52,260 | (1,776) | 50,484 |
| State of ND | 061400 | ND Com Utilization Council | 0.019213% | 2,813 | 17,262 | 26,124 | 39,488 | 85,687 | 1,734 | 9,303 | - | 92,086 | 103,123 | 24,852 | (15,006) | 9,846 |
| State of ND | 061600 | State Seed Department | 0.126744% | 18,556 | 113,874 | 172,334 | 44,767 | 349,531 | 11,437 | 61,367 | - | - | 72,804 | 163,944 | 10,353 | 174,297 |
| State | 062400 | Beef Commission | 0.016180% | 2,369 | 16,435 | 23,000 | 16,435 | 55,341 | 1,460 | 7,537 | - | 905 | 10,199 | 20,929 | 3,156 | 24,085 |
| State of ND | 062500 | ND Wheat Commission | 0.041781% | 6,117 | 37,538 | 56,810 | - | 100,465 | 3,770 | 20,230 | - | 33,535 | 57,535 | 54,044 | (7,834) | 46,210 |
| State of ND | 062600 | ND Barley Council | 0.012384% | 1,813 | 11,126 | 16,838 | - | 29,777 | 1,118 | 5,996 | - | 8,020 | 15,134 | 16,019 | (1,709) | 14,310 |
| State | 066500 | State Fair Association | 0.107160% | 15,689 | 96,278 | 145,706 | 20,919 | 278,592 | 9,670 | 51,885 | - | 28,665 | 90,220 | 138,612 | (2,895) | 135,717 |
| State of ND | 067000 | Racing Commission | 0.012718% | 1,862 | 11,427 | 17,293 | 847 | 31,429 | 1,148 | 6,158 | - | 6,932 | 14,238 | 16,451 | (1,214) | 15,237 |
| State of ND | 070100 | Historical Society | 0.393401% | 57,596 | 353,453 | 534,909 | 84,151 | 1,030,109 | 35,500 | 190,477 | - | 105,050 | 331,027 | 508,865 | (9,069) | 499,796 |
| State of ND | 070900 | ND Council On The Arts | 0.029263% | 4,284 | 26,291 | 39,789 | - | 70,364 | 2,641 | 14,169 | - | 23,748 | 40,558 | 37,852 | (5,258) | 32,594 |
| State of ND | 072000 | Game & Fish Department | 0.983430% | 143,979 | 883,567 | 1,337,173 | - | 2,364,719 | 88,744 | 476,157 | - | 569,475 | 1,134,376 | 1,272,009 | (126,902) | 1,145,167 |
| State of ND | 075000 | Parks & Recreation Department | 0.376229% | 55,082 | 338,025 | 511,560 | 311,985 | 1,216,652 | 33,951 | 182,162 | - | - | 486,653 | 65,676 | (6,576) | 552,329 |
| State of ND | 077000 | Water Commission | 0.635317% | 93,014 | 570,803 | 863,844 | - | 1,527,661 | 57,331 | 307,608 | - | 13,063 | 378,002 | 821,784 | (3,158) | 818,626 |
| State | 080100 | Department Of Transportation | 6.240780% | 913,683 | 5,607,056 | 8,485,613 | - | 15,006,352 | 563,166 | 3,021,699 | - | 4,258,904 | 7,843,729 | 8,072,461 | (929,999) | 7,142,462 |
| State | 090000 | ND State Board Of Accountancy | 0.027103% | 3,968 | 24,351 | 36,852 | 153,765 | 218,936 | 2,446 | 13,123 | - | - | 15,569 | 35,058 | 32,388 | 67,446 |
| State | 090100 | Board Of Medical Examiners | 0.053190% | 4,859 | 29,820 | 45,129 | 84,898 | 164,706 | 2,995 | 16,070 | - | 955 | 20,020 | 42,931 | 17,240 | 60,171 |
| State | 090200 | Board Of Pharmacy | 0.021678% | 3,174 | 19,477 | 29,475 | 1,290 | 53,416 | 1,956 | 10,496 | - | 11,802 | 24,254 | 28,041 | (2,106) | 25,935 |
| State | 090600 | Real Estate Commission | 0.012610% | 1,846 | 11,330 | 17,146 | 21,665 | 51,987 | 1,138 | 6,106 | - | 7,469 | 14,713 | 16,311 | 3,906 | 20,217 |
| State | 090900 | Electrical Board | 0.164599% | 24,098 | 147,885 | 223,806 | 156,327 | 552,116 | 14,853 | 79,695 | - | - | 94,548 | 212,909 | 36,497 | 249,406 |
| State | 099501 | ND System Information Technology Services | 0.190795% | 27,933 | 171,421 | 259,424 | 98,263 | 557,041 | 17,217 | 92,379 | - | - | 109,596 | 242,724 | 22,222 | 269,016 |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.006428% | 911 | 5,775 | 8,740 | 2,659 | 18,115 | 580 | 3,112 | - | 2,703 | 6,395 | 8,315 | 112 | 8,427 |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.014866% | 2,176 | 13,356 | 20,213 | - | 35,745 | 1,342 | 7,198 | - | 20,246 | 28,786 | 19,229 | (4,170) | 15,059 |
| District Health Unit | 100004 | Central Valley Health Unit | 0.102722% | 15,039 | 92,291 | 139,672 | - | 247,002 | 9,270 | 49,736 | - | 73,415 | 132,421 | 132,871 | (18,084) | 114,787 |
| District Health Unit | 100005 | Dickey County Health District | 0.014428% | 2,112 | 12,963 | 19,618 | - | 34,693 | 1,302 | 6,986 | - | 11,492 | 19,780 | 18,663 | (2,835) | 15,828 |
| District Health Unit | 100006 | Emmons County Public Health | 0.016263% | 2,381 | 14,612 | 22,113 | 24,408 | 63,514 | 1,468 | 7,874 | - | 1,704 | 11,046 | 21,036 | 4,597 | 25,633 |
| District Health Unit | 100007 | Rolette County Public Health | 0.035669% | 5,366 | 32,928 | 49,833 | 15,082 | 103,209 | 3,307 | 17,745 | - | 21,052 | 47,407 | 3,394 | 50,801 | |
| District Health Unit | 100008 | Towner County Public Health Unit | 0.005754% | 842 | 5,170 | 7,823 | - | 13,835 | 519 | 2,786 | - | 3,601 | 6,906 | 7,443 | (755) | 6,688 |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.013280% | 1,944 | 11,931 | 18,057 | - | 31,932 | 1,198 | 6,430 | - | 6,692 | 14,320 | 17,178 | (1,390) | 15,788 |
| District Health Unit | 100010 | First District Health Unit | 0.217038% | 31,775 | 194,999 | 295,108 | 38,177 | 560,059 | 19,585 | 105,085 | - | 61,416 | 186,086 | 280,739 | (7,571) | 273,168 |
| District Health Unit | 100011 | Lake Region District Health Unit | 0.079021% | 11,569 | 70,997 | 107,445 | 15,332 | 205,343 | 7,131 | 38,260 | - | 48,799 | 94,190 | 102,214 | (6,194) | 96,020 |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 0.173315% | 25,374 | 155,716 | 235,657 | - | 416,747 | 15,640 | 83,916 | - | 105,686 | 205,242 | 224,183 | (25,386) | 198,797 |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.105597% | 15,460 | 94,874 | 143,381 | 76,382 | 330,297 | 9,529 | 51,128 | - | 66,662 | 127,319 | 136,590 | (1,022) | 135,568 |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.005278% | 773 | 4,742 | 7,176 | 13,552 | 26,243 | 476 | 2,556 | - | 104 | 3,136 | 6,827 | 2,764 | 9,591 |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.121341% | 17,765 | 109,019 | 164,988 | 21,956 | 313,728 | 10,950 | 58,751 | - | 75,116 | 144,817 | 156,955 | (9,950) | 147,005 |
| District Health Unit | 100017 | City-County Health District | 0.060422% | 8,846 | 54,286 | 82,157 | 13,246 | 158,535 | 5,452 | 29,255 | - | 4,556 | 39,263 | 78,156 | 1,583 | 79,739 |
| District Health Unit | 100018 | Sargent County District Health Unit | 0.008797% | 1,288 | 7,904 | 11,961 | 16,316 | 37,469 | 794 | 4,259 | - | 3,101 | 8,154 | 11,379 | 3,462 | 14,841 |
| District Health Unit | 100019 | Traill District Health Unit | 0.015868% | 2,323 | 14,257 | 21,576 | - | 38,156 | 1,432 | 7,683 | - | 11,966 | 21,081 | 20,525 | (2,569) | 17,956 |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.011189% | 1,638 | 10,053 | 15,213 | - | 26,904 | 1,010 | 5,417 | - | 9,559 | 15,986 | 14,473 | (2,085) | 12,388 |
| District Health Unit | 100022 | Walsh County Health District | 0.027501% | 4,026 | 24,708 | 37,393 | - | 66,127 | 2,482 | 13,315 | - | 25,134 | 40,931 | 35,573 | (5,336) | 30,237 |
| District Health Unit | 100023 | Custer Health Unit | 0.130608% | 19,122 | 117,345 | 177,588 | - | 314,055 | 11,786 | 63,238 | - | 77,768 | 152,792 | 168,942 | (17,611) | 151,331 |
| City | 200002 | City Of Mcville | 0.007899% | 1,156 | 7,097 | 10,741 | 4,410 | 23,400 | 713 | 3,825 | - | 15,220 | 19,758 | 20,247 | (2,026) | 18,191 |
| City | 200003 | City Of Drayton | 0.026511% | 3,881 | 23,819 | 36,047 | 13,554 | 77,301 | 2,392 | 12,836 | - | 14,255 | 29,483 | 34,292 | (791) | 33,501 |
| City | 200004 | City Of Fessenden | 0.003688% | 566 | 3,475 | 5,260 | - | 9,301 | 349 | 1,873 | - | 10,592 | 12,814 | 5,003 | (2,574) | 2,429 |
| City | 200005 | City Of Westhope | 0.015653% | 2,292 | 14,064 | 21,283 | 1,437 | 39,076 | 1,413 | 7,579 | - | 1,802 | 10,794 | 20,247 | (10) | 20,237 |
| City | 200006 | City Of Belfield | 0.045234% | 6,622 | 40,641 | 61,504 | 18,876 | 127,643 | 4,082 | 21,901 | - | 35,097 | 61,080 | 58,510 | (4,933) | 53,577 |
| City | 200008 | City Of Rolla | 0.031072% | 4,549 | 27,917 | 42,249 | 19,548 | 94,263 | 2,804 | 15,044 | - | 2,976 | 20,824 | 40,192 | 3,277 | 43,469 |
| City | 200009 | City Of New Town | 0.087586% | 12,823 | 78,692 | 119,091 | 219,459 | 430,065 | 7 | | | | | | | |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| | | | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|---------------|-------------|----------------------|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| Employer Type | Employer ID | Employer | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions | Total Employer Expense |
| City | 200012 | City Of Napoleon | 0.022131% | 3,240 | 19,884 | 30,092 | 31,252 | 84,448 | 1,997 | 10,715 | - | 12,901 | 25,613 | 28,626 | 3,189 | 31,815 |
| City | 200014 | City Of Grand Forks | 1.933340% | 283,051 | 1,737,018 | 2,628,770 | 897,988 | 5,546,827 | 174,464 | 936,084 | - | 1,110,548 | 2,500,779 | 200,944 | 2,701,723 | 142,842 |
| City | 200015 | City Of Killdeer | 0.082744% | 12,114 | 74,342 | 112,507 | 162,302 | 361,265 | 7,467 | 40,063 | - | 47,530 | 107,030 | 35,812 | 142,842 | 35,469 |
| City | 200016 | City Of Ellendale | 0.029956% | 4,386 | 26,914 | 40,731 | 1,415 | 73,446 | 2,703 | 14,504 | - | 17,650 | 34,857 | 38,748 | (3,279) | 55,667 |
| City | 200017 | City Of Wishek | 0.021985% | 3,219 | 19,753 | 29,893 | 124,019 | 176,884 | 1,984 | 10,645 | - | 12,629 | 28,438 | 27,229 | 7,048 | 24,077 |
| City | 200018 | City Of Granville | 0.005244% | 768 | 4,711 | 7,130 | 1,121 | 13,730 | 473 | 2,539 | - | 3,012 | 6,783 | 265 | 13,288 | 20,619 |
| City | 200019 | City Of Linton | 0.022349% | 3,272 | 20,080 | 30,388 | - | 53,740 | 2,017 | 10,821 | - | 20,896 | 33,734 | 28,908 | (4,831) | 23,102 |
| City | 200020 | City Of Finley | 0.009061% | 1,327 | 8,141 | 12,321 | 12,874 | 34,663 | 818 | 4,387 | - | 8,096 | 13,301 | 11,720 | 1,568 | 13,288 |
| City | 200021 | City Of Wilton | 0.013262% | 1,942 | 11,915 | 18,032 | 21,288 | 53,177 | 1,197 | 6,421 | - | 9,144 | 16,762 | 17,154 | 3,465 | 20,619 |
| City | 200022 | City Of Ray | 0.019750% | 2,892 | 17,744 | 26,854 | 28,860 | 76,350 | 1,782 | 9,563 | - | 46,810 | 58,155 | 25,547 | (2,387) | 23,102 |
| City | 200025 | City Of Medora | 0.026455% | 3,873 | 23,769 | 35,971 | 9,384 | 72,997 | 2,387 | 12,809 | - | 31,824 | 47,020 | 34,220 | (4,194) | 30,026 |
| City | 200026 | City Of Velva | 0.018511% | 2,710 | 16,631 | 25,169 | 35,702 | 80,212 | 1,670 | 8,063 | - | 1,059 | 23,944 | 7,085 | 31,029 | 12,206 |
| City | 200028 | City Of Thompson | 0.011560% | 1,692 | 10,386 | 15,719 | - | 27,797 | 1,043 | 5,597 | - | 12,197 | 18,837 | 14,953 | (2,747) | 19,704 |
| City | 200029 | City Of Williston | 1.145185% | 167,661 | 1,028,897 | 1,557,113 | 2,164,542 | 4,918,213 | 103,341 | 554,475 | - | 657,816 | 1,481,299 | 489,144 | 1,970,443 | 1,970,443 |
| City | 200030 | City Of Bowman | 0.056917% | 8,333 | 51,137 | 77,390 | 37,764 | 174,624 | 5,136 | 27,558 | - | 35,283 | 67,977 | 73,622 | 2,224 | 75,846 |
| City | 200031 | City Of Tioga | 0.082988% | 12,150 | 74,561 | 112,839 | 115,860 | 198,946 | 7,489 | 40,181 | - | 151,276 | 198,946 | 107,345 | (2,036) | 105,309 |
| City | 200033 | City Of Rhame | 0.002977% | 436 | 2,675 | 4,048 | - | 7,159 | 269 | 1,441 | - | 24,405 | 26,115 | 3,851 | (6,040) | (2,189) |
| City | 200035 | City Of Fargo | 2.742572% | 401,527 | 2,464,076 | 3,729,086 | 1,038,229 | 7,632,918 | 247,489 | 1,327,898 | - | 1,575,387 | 3,547,522 | 229,907 | 3,777,429 | 3,777,429 |
| City | 200036 | City Of Jamestown | 0.497234% | 72,798 | 446,742 | 676,091 | 33,637 | 1,229,268 | 44,870 | 240,751 | - | 31,448 | 317,069 | 643,173 | 1,976 | 645,149 |
| City | 200037 | City Of Beach | 0.020053% | 2,936 | 18,717 | 27,266 | 29,169 | 77,388 | 1,810 | 9,709 | - | 11,519 | 25,939 | 7,106 | 33,045 | 33,045 |
| City | 200038 | City Of Glenburn | 0.005634% | 825 | 5,062 | 7,661 | - | 13,548 | 508 | 2,728 | - | 4,259 | 7,495 | 7,288 | (937) | 6,351 |
| City | 200040 | City Of Kulm | 0.012365% | 1,810 | 11,109 | 16,813 | 4,924 | 34,656 | 1,116 | 5,987 | - | 10,904 | 18,007 | 15,994 | (1,725) | 14,269 |
| City | 200041 | City Of Harwood | 0.010538% | 1,543 | 9,468 | 14,329 | 3,566 | 28,906 | 951 | 5,102 | - | 1,700 | 7,753 | 13,631 | 307 | 13,938 |
| City | 200045 | City Of Mapleton | 0.009084% | 1,330 | 8,162 | 12,351 | 5,826 | 27,669 | 820 | 4,398 | - | 27,799 | 33,017 | 11,750 | (4,260) | 7,490 |
| City | 200046 | City Of Wahpeton | 0.239829% | 35,112 | 215,475 | 326,097 | - | 576,684 | 21,642 | 116,120 | - | 104,729 | 242,491 | 310,219 | (22,079) | 288,140 |
| City | 200049 | City Of Egin | 0.006133% | 898 | 5,510 | 8,339 | 17,980 | 32,727 | 553 | 2,619 | - | 21,097 | 24,619 | 7,933 | 173 | 8,106 |
| City | 200050 | City Of Rugby | 0.063622% | 9,315 | 57,161 | 86,507 | 39,659 | 192,642 | 5,741 | 30,804 | - | 14,938 | 51,483 | 82,295 | 4,412 | 86,707 |
| City | 200051 | City Of New Salem | 0.009366% | 1,371 | 8,415 | 12,735 | 9,271 | 31,792 | 845 | 4,535 | - | 5,203 | 10,583 | 12,115 | 1,258 | 13,373 |
| City | 200052 | City Of Walhalla | 0.024983% | 3,658 | 22,446 | 33,969 | 43,736 | 103,809 | 2,254 | 12,096 | - | 65,246 | 79,596 | 32,316 | (7,388) | 24,928 |
| City | 200053 | City Of Gwinner | 0.020803% | 3,046 | 18,691 | 28,286 | 32,727 | 82,750 | 1,877 | 10,072 | - | 11,949 | 26,909 | 6,893 | 33,802 | 33,802 |
| City | 200054 | City Of Kenmare | 0.036443% | 5,335 | 32,742 | 49,552 | 54,758 | 142,387 | 3,289 | 17,645 | - | 46,223 | 67,157 | 47,139 | (340) | 46,799 |
| City | 200055 | City Of Watford City | 0.301585% | 44,154 | 270,960 | 410,067 | 578,485 | 1,303,666 | 27,215 | 146,021 | - | 173,256 | 390,101 | 129,506 | 519,607 | 519,607 |
| City | 200057 | City Of Cooperstown | 0.016641% | 2,436 | 14,951 | 22,627 | 14,985 | 54,999 | 1,502 | 8,057 | - | 8,623 | 18,182 | 21,525 | 918 | 22,443 |
| City | 200058 | City Of New England | 0.009197% | 1,346 | 8,263 | 12,505 | 1,007 | 23,121 | 1,830 | 4,453 | - | 37,099 | 11,896 | (6,298) | 5,598 | 5,598 |
| City | 200059 | City Of Carrington | 0.070683% | 10,348 | 63,505 | 96,108 | 8,988 | 178,499 | 6,378 | 34,223 | - | 47,095 | 87,696 | 91,429 | (7,438) | 83,991 |
| City | 200060 | City Of Mott | 0.010578% | 1,549 | 9,504 | 14,383 | 397 | 25,833 | 955 | 5,122 | - | 3,456 | 9,533 | 13,683 | (612) | 13,071 |
| City | 200061 | City Of Larimore | 0.009928% | 1,454 | 8,920 | 13,500 | 12,318 | 36,192 | 896 | 4,807 | - | 8,288 | 13,991 | 12,842 | 1,389 | 14,231 |
| City | 200062 | City Of Sherwood | 0.003126% | 458 | 2,809 | 4,250 | 7,672 | 15,189 | 282 | 1,514 | - | 6,461 | 8,257 | 4,043 | (3,999) | 4,258 |
| City | 200063 | City Of Lamoure | 0.017355% | 2,541 | 15,593 | 23,598 | 13,908 | 55,640 | 1,566 | 8,403 | - | 13,952 | 23,921 | 22,449 | (641) | 21,808 |
| City | 200064 | City Of Michigan | 0.005307% | 777 | 4,768 | 7,216 | 19,412 | 32,173 | 479 | 2,570 | - | 11,389 | 6,865 | 1,902 | 8,767 | 8,767 |
| City | 200065 | City Of Park River | 0.042845% | 6,273 | 38,494 | 58,256 | - | 103,023 | 3,866 | 20,745 | - | 27,185 | 51,796 | 55,420 | (6,200) | 49,220 |
| City | 200067 | City Of Hatton | 0.008999% | 1,318 | 8,085 | 12,336 | - | 21,639 | 812 | 4,357 | - | 2,566 | 7,735 | 11,640 | (556) | 11,084 |
| City | 200069 | City Of Northwood | 0.021375% | 3,129 | 19,204 | 29,064 | 48,286 | 99,683 | 1,929 | 10,349 | - | 10,141 | 22,419 | 27,649 | 7,394 | 35,043 |
| City | 200070 | City Of Powers Lake | 0.005257% | 770 | 4,723 | 7,148 | 31,956 | 44,597 | 474 | 2,545 | - | 27,054 | 30,073 | 6,800 | (217) | 6,583 |
| City | 200072 | City Of Towner | 0.008874% | 1,299 | 7,973 | 12,066 | 29,571 | 50,909 | 801 | 4,297 | - | 11,354 | 16,452 | 11,479 | 3,236 | 14,715 |
| City | 200073 | City Of Pembina | 0.008003% | 1,172 | 7,190 | 10,882 | - | 19,244 | 722 | 3,875 | - | 5,140 | 9,377 | 10,352 | (1,209) | 9,143 |
| City | 200075 | City Of Underwood | 0.008107% | 1,187 | 7,284 | 11,023 | - | 19,494 | 732 | 3,925 | - | 5,936 | 10,593 | 10,486 | (1,282) | 9,204 |
| City | 200076 | City Of New Leipzig | 0.002593% | 380 | 2,326 | 3,526 | - | 6,236 | 234 | 1,254 | - | 1,124 | 2,613 | 3,354 | (233) | 3,121 |
| City | 200077 | City Of Stanley | 0.0089461% | 13,098 | 80,377 | 121,641 | 72,999 | 288,115 | 8,073 | 43,315 | - | 6,062 | 57,450 | 115,718 | 17,094 | 132,812 |
| City | 200080 | City Of Crosby | 0.020330% | 2,975 | 18,257 | 27,629 | 25,344 | 74,205 | 1,834 | 9,839 | - | 11,673 | 26,284 | 5,249 | 31,533 | 31,533 |
| City | 200083 | City Of Grafton | 0.151409% | 22,167 | 136,034 | 205,871 | 25,574 | 389,646 | 13,663 | 73,309 | - | 48,505 | 135,477 | 195,848 | (6,921) | 188,927 |
| City | 200084 | City Of Emery | 0.006942% | 1,016 | 6,237 | 9,439 | 11,576 | 28,268 | 626 | 3,361 | - | 5,423 | 9,410 | 8,979 | 1,793 | 10,772 |
| City | 200085 | City Of Lincoln | 0.042579% | 6,234 | 38,255 | 57,895 | 69,309 | 171,693 | 3,842 | 20,616 | - | 46,949 | 71,407 | 55,076 | 2,474 | 57,550 |
| City | 200086 | City Of Minto | 0.008011% | 1,173 | 7,198 | 10,892 | - | 19,263 | 723 | 3,875 | - | 5,576 | 9,377 | 10,352 | (1,192) | 9,170 |
| City | 200087 | City Of Ashley | 0.009613% | 1,407 | 8,637 | 13,071 | 13,254 | 36,369 | 867 | 4,654 | - | 3,809 | 9,330 | 12,434 | 2,546 | 14,980 |
| City | 200088 | City Of Neche | 0.004371% | 640 | 3,927 | 5,943 | - | 10,510 | 394 | 2,116 | - | 4,689 | 7,199 | 5,654 | (1,034) | 4,620 |
| City | 200089 | City Of Sully | 0.041330% | 6,051 | 37,133 | 56,197 | 85,884 | 185,265 | 3,730 | 20,011 | - | 23,741 | 53,460 | 19,930 | 73,390 | 73,390 |
| City | 200090 | City Of Hankinson | 0.022032% | 3,226 | 19,957 | 29,857 | 8,767 | 61,745 | 1,988 | 10,667 | - | 7,174 | 19,829 | 28,498 | 3 | 28,501 |
| City | 200091 | City Of New Rockford | 0.018948% | 2,774 | 17,024 | 25,764 | 16,754 | 62,316 | 1,710 | 9,174 | - | 12,083 | 22,967 | 24,509 | 1,722 | 26,231 |
| City | 200094 | City Of West Fargo | 0.712207% | 104,271 | 639,886 | 968,391 | 356,605 | 2,069,153 | 64,269 | 344,836 | - | 409,105 | 921,241 | 75,737 | 996,978 | 996,978 |
| City | 200097 | City Of Devils Lake | 0.079173% | 11,591 | 71,133 | 107,652 | 305,748 | 496,124 | 7,145 | 38,334 | - | 45,479 | 102,410 | 73,835 | 176,245 | 176,245 |
| City | 200098 | City Of Oakes | 0.066599% | 9,750 | 59,836 | 90,555 | 6,975 | 167,116 | 6,010 | 32,246 | - | 32,630 | 70,886 | 86,146 | (4,966) | 81,180 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|---------------|-------------|--------------------|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| City | 200100 | City Of Mohall | 0.013820% | 2,025 | 12,417 | 18,791 | - | 33,231 | 1,247 | 6,691 | - | 19,347 | 27,285 | 17,876 | (4,560) | 13,316 |
| City | 200101 | City Of Lidgerwood | 0.006656% | 974 | 5,980 | 9,051 | 8,918 | 24,923 | 601 | 3,223 | - | 524 | 4,348 | 8,610 | 2,133 | 10,743 |
| City | 200102 | City Of Mcclasky | 0.003302% | 483 | 2,967 | 4,489 | 1,873 | 9,812 | 298 | 1,599 | 2,110 | 4,007 | 4,271 | 35 | 4,306 | |
| City | 200103 | City Of Burlington | 0.019095% | 2,645 | 16,231 | 24,563 | 53,360 | 96,799 | 1,630 | 8,747 | - | 10,377 | 23,367 | 12,238 | 35,605 | |
| City | 200104 | City Of Lisbon | 0.027614% | 4,043 | 24,810 | 37,547 | - | 66,400 | 2,492 | 13,370 | - | 24,050 | 39,912 | 35,719 | (5,057) | 30,662 |
| City | 200110 | City Of Halliday | 0.011948% | 1,749 | 10,735 | 16,246 | 19,687 | 48,417 | 1,078 | 5,785 | - | 19,420 | 26,283 | 15,465 | (820) | 14,629 |
| City | 200111 | City Of Maddock | 0.012632% | 1,849 | 11,349 | 17,175 | 16,729 | 47,102 | 1,140 | 6,116 | - | - | 7,256 | 16,340 | 3,790 | 20,130 |
| City | 200114 | City Of Regent | 0.005761% | 843 | 5,176 | 7,833 | 28,436 | 42,288 | 520 | 2,789 | - | - | 3,309 | 7,452 | 6,256 | 13,708 |
| City | 200115 | City Of Lakota | 0.018785% | 2,750 | 16,877 | 25,542 | 57,169 | 102,338 | 1,695 | 9,095 | - | 29,762 | 40,552 | 24,298 | 8,236 | 32,534 |
| City | 200117 | City Of Alexander | 0.009327% | 1,366 | 8,380 | 12,682 | 47,244 | 69,672 | 842 | 4,516 | - | - | 5,358 | 12,064 | 11,489 | 22,553 |
| City | 200118 | City Of Berthold | 0.002879% | 422 | 2,587 | 3,914 | 11,734 | 18,657 | 260 | 1,394 | - | 2,817 | 4,471 | 3,724 | 2,368 | 6,092 |
| City | 200119 | City Of Carson | 0.006627% | 970 | 5,954 | 9,011 | 26,657 | 42,592 | 598 | 3,209 | - | - | 3,807 | 8,572 | 6,663 | 15,235 |
| City | 200120 | City Of Dodge | 0.008577% | 84 | 518 | 785 | - | 3,335 | 472 | 52 | - | - | 331 | 746 | 687 | 1,433 |
| County | 300001 | Adams County | 0.001530% | 13,400 | 82,236 | 124,454 | 25,095 | 245,185 | 8,260 | 44,317 | - | 4,705 | 57,282 | 118,394 | 5,336 | 123,730 |
| County | 300002 | Barnes County | 0.294738% | 43,151 | 264,809 | 400,757 | 144,663 | 853,380 | 26,597 | 142,706 | - | 169,303 | 381,244 | 32,218 | 414,462 | |
| County | 300003 | Benson County | 0.174334% | 25,523 | 156,631 | 237,043 | - | 419,197 | 15,732 | 84,409 | - | 68,717 | 168,858 | 225,501 | (16,088) | 209,413 |
| County | 300004 | Billings County | 0.252965% | 37,035 | 227,278 | 343,958 | - | 608,271 | 22,827 | 122,481 | - | 38,475 | 183,783 | 327,211 | (8,703) | 318,508 |
| County | 300005 | Bottineau County | 0.309455% | 44,938 | 275,776 | 417,354 | - | 738,068 | 27,699 | 148,617 | - | 96,502 | 272,818 | 397,034 | (22,344) | 374,690 |
| County | 300006 | Bowman County | 0.156176% | 22,865 | 140,317 | 212,533 | 20,474 | 396,009 | 14,093 | 75,617 | - | 20,047 | 109,577 | 202,014 | (822) | 201,192 |
| County | 300007 | Burke County | 0.158417% | 23,193 | 142,330 | 215,401 | 25,559 | 406,483 | 14,296 | 76,702 | - | 16,738 | 107,726 | 204,913 | 1,060 | 205,973 |
| County | 300008 | Burleigh County | 1.480684% | 216,780 | 1,330,327 | 2,013,292 | 261,972 | 3,822,371 | 133,616 | 716,917 | - | 176,571 | 1,027,104 | 1,915,268 | 9,574 | 1,924,842 |
| County | 300009 | Cass County | 1.516913% | 222,084 | 1,362,877 | 2,062,553 | - | 3,647,514 | 136,886 | 734,458 | - | 5,357,146 | 6,228,490 | 1,962,130 | (11,250) | 873,096 |
| County | 300010 | Cavalier County | 0.191985% | 28,108 | 172,490 | 261,043 | 35,355 | 496,996 | 17,325 | 92,955 | - | 72,232 | 182,512 | 248,333 | (5,989) | 242,344 |
| County | 300011 | Dickey County | 0.176041% | 25,773 | 158,165 | 239,363 | 12,868 | 436,169 | 15,886 | 85,235 | - | 51,257 | 152,378 | 227,709 | (10,228) | 217,481 |
| County | 300012 | Divide County | 0.272454% | 39,889 | 244,787 | 370,456 | 128,974 | 784,106 | 24,586 | 131,917 | - | 93,466 | 249,969 | 352,420 | 13,161 | 365,581 |
| County | 300013 | Dunn County | 0.377637% | 55,288 | 339,290 | 513,475 | 240,055 | 1,148,108 | 34,078 | 182,844 | - | - | 216,922 | 488,474 | 57,828 | 546,302 |
| County | 300014 | Eddy County | 0.085741% | 12,553 | 77,034 | 116,582 | 12,874 | 219,043 | 7,737 | 41,514 | - | 26,314 | 110,906 | (3,960) | 106,946 | |
| County | 300015 | Emmons County | 0.130826% | 19,154 | 117,541 | 177,884 | 47,453 | 362,032 | 11,806 | 63,343 | - | 77,254 | 152,403 | 169,224 | (9,640) | 159,584 |
| County | 300016 | Foster County | 0.102848% | 15,057 | 92,404 | 139,843 | 70,819 | 318,123 | 9,281 | 49,797 | - | 155,035 | 214,113 | 133,034 | (24,372) | 108,662 |
| County | 300018 | Grand Forks County | 1.469409% | 215,129 | 1,320,197 | 1,997,961 | - | 3,533,287 | 132,599 | 711,458 | - | 537,274 | 1,381,331 | 1,900,683 | (126,244) | 1,774,439 |
| County | 300019 | Grant County | 0.109862% | 16,084 | 98,706 | 149,379 | 55,135 | 319,304 | 9,914 | 53,193 | - | 72,903 | 136,010 | 142,107 | (6,966) | 135,141 |
| County | 300020 | Griggs County | 0.071506% | 10,469 | 64,245 | 97,227 | - | 171,941 | 6,453 | 34,622 | - | 67,542 | 108,617 | 92,493 | (15,344) | 77,059 |
| County | 300021 | Hettinger County | 0.111369% | 16,305 | 100,060 | 151,429 | 31,428 | 299,222 | 10,080 | 53,923 | - | 52,112 | 116,085 | 144,056 | (2,834) | 141,222 |
| County | 300023 | Lamoure County | 0.160028% | 23,429 | 143,778 | 217,590 | 98,356 | 483,153 | 14,441 | 77,482 | - | 20,838 | 112,761 | 206,997 | 20,423 | 227,420 |
| County | 300024 | Logan County | 0.074708% | 10,938 | 67,122 | 101,580 | 49,624 | 229,264 | 6,742 | 36,172 | - | - | 42,914 | 96,635 | 11,210 | 107,845 |
| County | 300025 | McHenry County | 0.147479% | 21,592 | 132,503 | 200,528 | 28,420 | 383,043 | 13,308 | 71,406 | - | 15,792 | 100,506 | 190,764 | 3,889 | 194,653 |
| County | 300026 | McIntosh County | 0.103717% | 15,185 | 93,185 | 141,024 | 22,638 | 272,032 | 9,359 | 50,218 | - | - | 59,577 | 134,158 | 5,699 | 139,797 |
| County | 300027 | Mckenzie County | 0.081627% | 119,507 | 733,388 | 1,109,895 | 1,695,348 | 3,658,138 | 73,661 | 395,225 | - | - | 468,886 | 1,055,856 | 379,273 | 1,435,129 |
| County | 300028 | Mclean County | 0.415900% | 60,890 | 373,667 | 565,501 | 10,791 | 1,010,849 | 37,531 | 201,370 | - | 98,727 | 337,628 | 537,967 | (17,615) | 520,352 |
| County | 300029 | Mercer County | 0.346286% | 50,698 | 311,122 | 470,846 | 332,318 | 1,164,984 | 31,249 | 167,665 | - | - | 198,914 | 447,922 | 73,072 | 520,994 |
| County | 300030 | Morton County | 0.549545% | 80,456 | 493,741 | 747,218 | 254,816 | 1,576,231 | 49,591 | 266,079 | - | 176,018 | 491,688 | 710,837 | 27,783 | 738,620 |
| County | 300031 | Mountain County | 0.592772% | 86,785 | 532,579 | 805,994 | 605,242 | 2,030,600 | 53,492 | 287,008 | - | - | 340,500 | 766,752 | 138,099 | 904,851 |
| County | 300032 | Nelson County | 0.138191% | 20,232 | 124,158 | 187,899 | 6,741 | 339,030 | 12,470 | 66,909 | - | 32,272 | 111,651 | 178,750 | (6,721) | 172,029 |
| County | 300033 | Oliver County | 0.074355% | 10,886 | 66,805 | 101,101 | 33,452 | 212,224 | 6,710 | 36,001 | - | 20,084 | 62,795 | 96,178 | 4,265 | 100,443 |
| County | 300034 | Pembina County | 0.278436% | 40,764 | 250,162 | 378,591 | - | 669,517 | 25,126 | 134,813 | - | 62,310 | 222,249 | 360,157 | (13,332) | 346,825 |
| County | 300035 | Pierce County | 0.236958% | 34,692 | 212,896 | 322,192 | 190,709 | 760,489 | 21,383 | 114,730 | - | - | 136,113 | 306,506 | 44,146 | 350,652 |
| County | 300036 | Ramsey County | 0.306481% | 44,870 | 275,359 | 416,724 | - | 736,953 | 27,657 | 148,392 | - | 118,257 | 294,306 | 396,434 | (24,602) | 371,832 |
| County | 300037 | Ransom County | 0.147837% | 21,644 | 132,825 | 201,015 | - | 355,484 | 13,341 | 71,580 | - | 28,143 | 113,064 | 191,227 | (6,492) | 184,735 |
| County | 300038 | Renville County | 0.127308% | 18,639 | 114,380 | 173,102 | 8,400 | 314,521 | 11,488 | 61,640 | - | 16,476 | 89,604 | 164,673 | (2,409) | 162,264 |
| County | 300039 | Richland County | 0.534020% | 78,183 | 479,793 | 726,109 | - | 1,284,085 | 48,190 | 258,562 | - | 370,442 | 677,194 | 690,756 | (82,001) | 608,755 |
| County | 300040 | Rolette County | 0.201208% | 29,458 | 180,776 | 273,583 | - | 483,817 | 18,157 | 97,421 | - | 91,384 | 206,962 | 260,263 | (19,530) | 240,913 |
| County | 300042 | Sheridan County | 0.060955% | 8,871 | 54,442 | 82,391 | 13,039 | 158,743 | 5,468 | 29,339 | - | - | 34,807 | 78,380 | 2,955 | 81,335 |
| County | 300044 | Slope County | 0.055219% | 8,084 | 49,612 | 75,082 | 32,189 | 164,967 | 4,983 | 26,736 | - | 34,363 | 66,082 | 71,426 | 1,013 | 72,439 |
| County | 300045 | Stark County | 0.583577% | 85,439 | 524,317 | 793,491 | 224,609 | 1,627,856 | 52,662 | 282,556 | - | - | 335,218 | 754,858 | 48,608 | 803,466 |
| County | 300046 | Steck County | 0.095282% | 13,950 | 85,607 | 129,556 | 117,092 | 346,205 | 8,598 | 46,134 | - | - | 54,732 | 123,247 | 28,091 | 151,338 |
| County | 300047 | Stutsman County | 0.634600% | 92,922 | 570,240 | 862,991 | 207,279 | 1,733,432 | 57,274 | 307,304 | - | 65,595 | 430,173 | 820,973 | 38,574 | 859,547 |
| County | 300048 | Towner County | 0.102013% | 14,935 | 91,654 | 138,708 | 35,449 | 280,746 | 9,206 | 49,393 | - | - | 58,599 | 131,954 | 7,745 | 139,699 |
| County | 300049 | Trail County | 0.279178% | 40,873 | 250,829 | 379,599 | - | 671,301 | 25,193 | 135,172 | - | 78,040 | 238,405 | 361,117 | (16,153) | 344,964 |
| County | 300050 | Walsh County | 0.334919% | 49,034 | 300,909 | 455,300 | 22,976 | 828,309 | 30,223 | 162,161 | - | 32,948 | 225,332 | 323,218 | (3,548) | 429,670 |
| County | 300051 | Ward County | 0.936847% | 137,159 | 841,714 | 1,273,834 | 329,419 | 2,582,126 | 84,541 | 453,602 | - | 130,044 | 668,187 | 1,211,813 | 35,151 | 1,246,964 |
| County | 300052 | Wells County | 0.165463% | 24,225 | 148,661 | 224,981 | 63,220 | 461,087 | 14,931 | 80,114 | - | 147,455 | 242,502 | 214,027 | (24,032) | 189,995 |
| County | 300053 | Williams County | 1.041346% | 152,458 | 935,602 | 1,415,922 | 1,565,966 | 4,069,948 | 93,971 | 504,199 | - | - | 598,170 | 1,346,983 | 343,578 | 1,690,561 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|-----------------|-------------|---|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| School District | 40002 | Mcclusky Public Schools | 0.013558% | 1,985 | 12,181 | 18,435 | 1,594 | 34,195 | 1,223 | 6,565 | - | 9,791 | 17,579 | 17,537 | (1,616) | 15,921 |
| School District | 40003 | Lake Region Special Education Unit | 0.060063% | 8,794 | 53,964 | 81,668 | - | 144,426 | 5,420 | 29,081 | - | 69,388 | 103,889 | 77,692 | (16,272) | 61,420 |
| School District | 40004 | Lidgerwood Public School | 0.030964% | 4,533 | 27,820 | 42,102 | 6,352 | 80,807 | 2,794 | 14,922 | - | 12,133 | 29,919 | 40,052 | (1,740) | 38,312 |
| School District | 40006 | Holiday Public School | 0.014811% | 2,168 | 13,307 | 20,139 | 47,505 | 83,119 | 1,337 | 7,171 | - | 14,878 | 23,386 | 19,158 | 6,043 | 25,201 |
| School District | 40007 | Oliver-Mercer Special Education Unit | 0.042396% | 6,207 | 38,091 | 57,646 | 14,880 | 116,824 | 3,826 | 20,527 | - | 9,513 | 33,866 | 54,839 | 674 | 55,513 |
| School District | 40008 | Underwood School District #8 | 0.032214% | 4,716 | 28,943 | 43,801 | 14,866 | 92,326 | 2,907 | 15,597 | - | 1,670 | 20,174 | 41,669 | 2,642 | 44,311 |
| School District | 40010 | New Town Public School District | 0.152151% | 22,276 | 136,701 | 206,880 | 195,097 | 560,954 | 13,730 | 73,668 | - | 90,585 | 177,983 | 196,808 | 17,410 | 214,218 |
| School District | 40011 | Bottineau Public School | 0.144461% | 21,150 | 129,792 | 196,424 | 36,200 | 383,566 | 13,036 | 69,945 | - | 51,601 | 134,582 | 186,861 | (1,529) | 185,332 |
| School District | 40012 | Peace Garden Special Services | 0.035142% | 5,145 | 31,573 | 47,782 | 7,790 | 92,290 | 3,171 | 17,015 | - | 18,265 | 38,451 | 45,456 | (1,803) | 43,653 |
| School District | 40014 | Beulah Public School #27 | 0.091834% | 13,445 | 82,509 | 124,867 | 180,952 | 401,773 | 8,287 | 44,464 | - | 112,660 | 165,411 | 118,787 | 8,951 | 127,738 |
| School District | 40016 | St John School District #3 | 0.070454% | 10,315 | 63,300 | 95,797 | 80,060 | 249,472 | 6,358 | 34,112 | - | 41,904 | 82,374 | 91,132 | 5,956 | 97,088 |
| School District | 40017 | Ellendale Public School District #40 | 0.045337% | 6,638 | 40,733 | 61,645 | 22,696 | 131,712 | 4,091 | 21,951 | - | 26,042 | 58,643 | 52,248 | 63,891 | 63,891 |
| School District | 40018 | Rural Cass Special Education Unit | 0.021800% | 3,192 | 19,586 | 29,642 | - | 52,420 | 1,967 | 10,855 | - | 70,880 | 83,402 | 28,198 | (15,756) | 12,442 |
| School District | 40019 | Fargo Public Schools | 2.110282% | 308,956 | 1,895,992 | 2,869,358 | - | 5,074,306 | 190,431 | 1,021,756 | - | 882,828 | 2,095,015 | 2,729,654 | (214,473) | 2,515,181 |
| School District | 40020 | Surrey Schools | 0.060008% | 8,785 | 53,914 | 81,293 | - | 144,292 | 5,415 | 29,055 | - | 19,166 | 53,636 | 77,620 | (4,151) | 73,469 |
| School District | 40021 | Jameson Public School District #1 | 0.332878% | 48,735 | 299,076 | 452,616 | 127,535 | 927,962 | 30,039 | 161,173 | - | 66,511 | 257,723 | 430,578 | 9,548 | 440,126 |
| School District | 40023 | Warwick Public School | 0.059287% | 5,752 | 35,298 | 53,419 | 45,596 | 140,065 | 3,545 | 19,022 | - | 31,512 | 54,079 | 50,818 | 1,470 | 52,288 |
| School District | 40024 | Souris Valley Special Services | 0.116698% | 17,085 | 104,848 | 158,674 | 13,728 | 294,335 | 10,531 | 56,503 | - | 101,498 | 168,532 | 150,949 | (17,449) | 133,500 |
| School District | 40025 | Rugby Public School District #5 | 0.061802% | 9,048 | 55,526 | 84,033 | 21,769 | 170,376 | 5,577 | 89,646 | - | 54,164 | 79,941 | (5,683) | 74,258 | |
| School District | 40026 | Billings County School District | 0.038496% | 5,636 | 34,587 | 52,343 | 26,935 | 119,501 | 3,474 | 18,639 | - | 53,193 | 75,306 | 49,795 | (4,185) | 45,610 |
| School District | 40027 | Belcourt School District #7 | 0.507975% | 74,370 | 456,392 | 690,696 | - | 1,221,458 | 45,840 | 245,951 | - | 379,087 | 670,278 | 657,067 | (66,200) | 570,147 |
| School District | 40028 | West Fargo Public School #6 | 1.548263% | 226,674 | 1,391,044 | 2,105,180 | 1,385,693 | 5,108,591 | 139,715 | 749,637 | - | 889,352 | 2,002,681 | 315,030 | 2,317,711 | 2,317,711 |
| School District | 40029 | Minot Public School District #1 | 1.580036% | 231,325 | 1,419,590 | 2,148,381 | 421,170 | 4,220,466 | 142,582 | 765,021 | - | 907,603 | 2,043,780 | 88,039 | 2,131,819 | 2,131,819 |
| School District | 40030 | Belfield Public School #13 | 0.036920% | 6,405 | 33,171 | 50,200 | 53,382 | 142,158 | 3,332 | 17,876 | - | 1,924 | 23,132 | 47,756 | 13,017 | 60,773 |
| School District | 40031 | Minto Public School District #20 | 0.042680% | 5,249 | 38,346 | 58,032 | 27,559 | 130,186 | 3,851 | 20,665 | - | 24,516 | 55,207 | 6,250 | 61,457 | |
| School District | 40033 | Harvey Public School Dist #38 | 0.062878% | 9,206 | 56,493 | 85,495 | 43,366 | 194,560 | 5,674 | 30,444 | - | 36,118 | 81,333 | 8,961 | 90,294 | |
| School District | 40034 | Oakes Public Schools | 0.060838% | 8,907 | 54,660 | 82,722 | 16,548 | 162,837 | 4,274 | 21,980 | - | 61,592 | 96,539 | 78,694 | (12,069) | 66,625 |
| School District | 40035 | Larimore Public School District #44 | 0.050869% | 8,326 | 51,094 | 77,325 | 22,840 | 159,585 | 5,132 | 27,535 | - | 46,755 | 79,422 | 73,560 | (3,888) | 69,672 |
| School District | 40036 | Hazen Public School District #3 | 0.061733% | 9,038 | 55,464 | 83,938 | - | 148,440 | 5,571 | 19,890 | - | 33,786 | 69,247 | 33,786 | (7,138) | 72,714 |
| School District | 40038 | Park River Area School District | 0.060221% | 8,817 | 54,106 | 81,883 | 10,374 | 155,180 | 4,534 | 29,158 | - | 3,879 | 38,471 | 77,896 | 1,161 | 79,057 |
| School District | 40039 | Hillsboro Public School | 0.047365% | 6,934 | 42,555 | 64,402 | - | 113,891 | 4,274 | 22,933 | - | 50,760 | 77,967 | 61,267 | (11,111) | 50,156 |
| School District | 40040 | Lisbon Public School | 0.062825% | 9,198 | 56,445 | 85,424 | - | 151,067 | 5,669 | 30,419 | - | 40,564 | 76,652 | 81,264 | (8,821) | 72,443 |
| School District | 40042 | Northern Cass School District # 97 | 0.063925% | 9,359 | 57,434 | 86,919 | 13,800 | 167,512 | 5,759 | 30,951 | - | 8,656 | 45,376 | 82,687 | 1,485 | 84,372 |
| School District | 40043 | Mandaree Public School #36 | 0.071008% | 10,396 | 63,797 | 96,549 | 128,424 | 299,166 | 6,408 | 34,381 | - | 75,315 | 116,104 | 91,849 | 7,519 | 99,368 |
| School District | 40044 | Burke Public School | 0.034583% | 5,063 | 31,071 | 47,023 | - | 83,157 | 3,121 | 16,744 | - | 16,475 | 36,340 | 44,733 | (3,989) | 40,744 |
| School District | 40045 | Northern Plains Special Ed Unit | 0.011953% | 1,750 | 10,739 | 16,252 | - | 28,741 | 1,079 | 5,788 | - | 9,900 | 16,766 | 15,461 | (2,186) | 13,275 |
| School District | 40046 | Bowman County School District #1 | 0.054383% | 4,962 | 48,861 | 73,945 | 4,413 | 135,181 | 4,908 | 26,331 | - | 91,483 | 122,722 | 70,345 | (17,727) | 52,618 |
| School District | 40047 | Apple Creek Elementary School | 0.006382% | 934 | 5,734 | 8,677 | 3,500 | 18,845 | 576 | 3,090 | - | 3,666 | 8,255 | 722 | 8,977 | 8,977 |
| School District | 40048 | Burke Central School | 0.017792% | 2,405 | 15,985 | 24,192 | 77,965 | 120,747 | 1,606 | 8,615 | - | 10,221 | 23,014 | 17,703 | 40,717 | 40,717 |
| School District | 40049 | Washburn Public School | 0.041796% | 6,119 | 37,552 | 56,830 | 40,507 | 141,008 | 3,772 | 20,237 | - | 24,009 | 54,063 | 9,790 | 63,853 | 63,853 |
| School District | 40050 | Enderlin Area School District #24 | 0.050566% | 7,403 | 45,431 | 68,754 | - | 121,588 | 4,563 | 24,483 | - | 20,110 | 49,156 | 65,407 | (4,549) | 60,888 |
| School District | 40051 | Midkota School | 0.018342% | 2,685 | 16,479 | 24,940 | 98,925 | 143,029 | 1,655 | 8,881 | - | 10,536 | 23,725 | 22,247 | 46,212 | 46,212 |
| School District | 40052 | Velva Public School | 0.042001% | 6,149 | 37,736 | 57,109 | 5,748 | 106,742 | 3,790 | 20,336 | - | 7,006 | 31,132 | 54,328 | (1,576) | 53,752 |
| School District | 40053 | Shenandoah Valley Special Education Unit | 0.056438% | 8,263 | 50,707 | 76,739 | - | 135,709 | 5,093 | 27,326 | - | 63,167 | 95,586 | 73,003 | (15,360) | 57,643 |
| School District | 40054 | Center Stanton Public School | 0.024603% | 3,402 | 22,105 | 33,452 | - | 59,159 | 2,220 | 11,912 | - | 28,107 | 42,239 | 31,824 | (5,800) | 25,964 |
| School District | 40055 | Burleigh County Special Education Unit | 0.004872% | 713 | 4,377 | 6,625 | - | 11,715 | 440 | 2,359 | - | 4,004 | 6,803 | 6,302 | (915) | 5,387 |
| School District | 40056 | New Rockford Shenandoah Public School | 0.028181% | 4,219 | 25,892 | 39,184 | 16,236 | 85,531 | 2,601 | 13,953 | - | 13,465 | 30,019 | 37,276 | (40) | 37,236 |
| School District | 40057 | James River Mukdadi District Special Education Unit | 0.043964% | 6,437 | 39,500 | 59,778 | 437 | 106,152 | 3,967 | 21,286 | - | 22,881 | 48,134 | 56,868 | (5,659) | 51,209 |
| School District | 40058 | Newburg United Public School | 0.021077% | 3,086 | 18,937 | 28,659 | 1,538 | 52,220 | 1,902 | 10,205 | - | 11,227 | 23,334 | 27,263 | (1,926) | 25,337 |
| School District | 40059 | Napoleon Public School District #2 | 0.029901% | 4,378 | 26,865 | 40,656 | 22,282 | 94,181 | 2,698 | 14,477 | - | 17,175 | 38,677 | 4,649 | 43,326 | 43,326 |
| School District | 40060 | Yellowstone School District # 14 | 0.018226% | 2,668 | 16,375 | 24,782 | 53,734 | 97,559 | 1,646 | 8,825 | - | 10,470 | 23,575 | 11,313 | 34,888 | 34,888 |
| School District | 40061 | Cavalier Public Schools | 0.049963% | 7,315 | 44,889 | 67,935 | 20,672 | 140,811 | 4,509 | 24,191 | - | 9,752 | 38,452 | 64,627 | 1,806 | 66,433 |
| School District | 40062 | Richland School District # 44 | 0.036042% | 5,277 | 32,382 | 49,007 | - | 86,666 | 3,252 | 17,451 | - | 55,956 | 76,659 | 46,620 | (12,727) | 34,348 |
| School District | 40063 | Fort Totten School District # 30 | 0.035511% | 5,199 | 31,905 | 48,285 | - | 85,389 | 3,205 | 17,194 | - | 47,871 | 68,270 | 45,934 | (11,285) | 34,649 |
| School District | 40064 | Bismarck Public Schools | 2.472335% | 361,963 | 2,221,280 | 3,361,643 | 1,017,169 | 6,962,055 | 223,103 | 1,197,054 | - | 1,420,157 | 3,197,970 | 255,003 | 3,432,973 | 3,432,973 |
| School District | 40065 | Solen Public School Dist #3 | 0.028048% | 4,106 | 25,200 | 38,137 | 79,313 | 146,756 | 2,531 | 13,580 | - | 27,297 | 43,408 | 36,280 | 9,472 | 45,752 |
| School District | 40068 | Lakota Public School District # 66 | 0.080874% | 4,520 | 27,739 | 41,980 | 24,100 | 98,339 | 2,786 | 14,949 | - | 17,735 | 39,936 | 5,581 | 45,517 | 45,517 |
| School District | 40069 | Stanley Community Public School District # 2 | 0.129698% | 18,988 | 116,528 | 176,351 | 181,881 | 493,748 | 11,704 | 62,797 | - | 74,501 | 167,765 | 43,933 | 211,158 | 211,158 |
| School District | 40070 | Mandan Public School District #1 | 0.729628% | 10,621 | 65,537 | 99,278 | 169,081 | 1,923,517 | 65,841 | 353,271 | - | 181,467 | 600,579 | 943,775 | 5,119 | 948,994 |
| School District | 40072 | Killdeer Public School #16 | 0.062288% | 9,108 | 55,891 | 84,584 | 53,139 | 202,722 | 5,614 | 30,120 | - | 88,817 | 124,551 | 80,466 | (4,936) | 75,530 |
| School District | 40073 | Glenburn School District | 0.041393% | 6,000 | 37,190 | 56,282 | 16,245 | 115,777 | 3,735 | 20,042 | - | 23,777 | 53,542 | 3,509 | 57,051 | 57,051 |
| School District | 40074 | New Public School #8 | 0.054613% | 7,996 | 49,067 | 74,257 | 81,900 | 213,220 | 4,928 | 26,443 | - | 31,371 | 70,642 | 19,893 | 90,535 | 90,535 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|-----------------------|-------------|--|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| School District | 400075 | Williston Public School #1 | 0.612159% | 89,623 | 549,997 | 832,355 | 1,235,459 | 2,707,434 | 55,241 | 296,595 | - | 351,636 | 791,829 | 261,292 | 1,053,121 | |
| School District | 400076 | Valley City Public School | 0.094209% | 13,793 | 84,642 | 128,096 | 24,742 | 251,273 | 8,501 | 45,614 | - | 65,884 | 119,999 | 121,860 | 114,512 | |
| School District | 400077 | Dickinson Public Schools | 0.542178% | 79,378 | 487,122 | 737,201 | 365,159 | 1,668,860 | 48,928 | 262,512 | - | 44,677 | 356,115 | 701,308 | 63,959 | 765,267 |
| School District | 400078 | Drayton Public School #19 | 0.018874% | 2,763 | 16,957 | 25,664 | 1,055 | 46,439 | 1,703 | 9,138 | - | 52,084 | 62,925 | 24,414 | (12,870) | 11,544 |
| School District | 400079 | Mohall Lansford Sherwood School | 0.037293% | 5,460 | 33,506 | 50,707 | 26,313 | 115,986 | 3,365 | 18,057 | - | - | 21,422 | 48,239 | 6,600 | 54,839 |
| School District | 400080 | Westhope Public School #17 | 0.028052% | 4,107 | 25,203 | 38,143 | 10,651 | 78,104 | 2,531 | 13,582 | - | 14,104 | 30,217 | 36,285 | (228) | 36,057 |
| School District | 400081 | Kindred Public School District #2 | 0.043749% | 6,405 | 39,306 | 59,485 | - | 105,196 | 3,948 | 21,182 | - | 30,749 | 55,879 | 56,589 | (6,423) | 50,166 |
| School District | 400082 | Grafton Public School District #3 | 0.159849% | 23,403 | 143,617 | 217,347 | 213,206 | 597,573 | 14,425 | 77,396 | - | 91,821 | 206,765 | 45,829 | 252,594 | |
| School District | 400083 | Willon Public School District | 0.029355% | 4,298 | 26,374 | 39,915 | 45,991 | 116,578 | 2,649 | 14,213 | - | 3,480 | 20,342 | 37,971 | 45 | 46,566 |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.009641% | 1,411 | 8,662 | 13,109 | 5,245 | 28,427 | 870 | 4,668 | - | 4,199 | 9,737 | 12,471 | 453 | 12,924 |
| School District | 400085 | White Shield School Dist #85 | 0.084665% | 12,395 | 76,068 | 115,119 | 82,786 | 286,368 | 7,640 | 40,993 | - | 64,855 | 113,488 | 109,514 | 7,446 | 116,960 |
| School District | 400086 | Tgo School District #60 | 0.188637% | 27,617 | 169,482 | 256,490 | 98,235 | 551,824 | 17,023 | 91,334 | - | 108,357 | 244,002 | 20,591 | 264,593 | |
| School District | 400087 | Turtle Lake Mercer School District #72 | 0.042070% | 6,159 | 37,798 | 57,203 | 92,626 | 193,786 | 3,796 | 20,369 | - | 32,087 | 56,252 | 54,418 | 16,666 | 71,084 |
| School District | 400088 | Lanouree School District #8 | 0.052454% | 7,680 | 47,128 | 71,222 | 3,935 | 130,065 | 4,733 | 25,397 | - | 2,021 | 32,151 | 67,849 | 573 | 68,422 |
| School District | 400089 | Divide County School Dist #1 | 0.068150% | 9,978 | 61,230 | 92,664 | 43,942 | 207,814 | 6,150 | 32,997 | - | 22,874 | 62,021 | 88,542 | 3,301 | 91,453 |
| School District | 400090 | Mont/Regent School Dist #1 | 0.038818% | 5,683 | 34,876 | 52,781 | - | 93,340 | 3,303 | 18,795 | - | 3,456 | 25,754 | 50,211 | (820) | 49,391 |
| School District | 400091 | United Public School District # 7 | 0.103548% | 15,160 | 93,033 | 140,795 | 107,983 | 356,971 | 9,344 | 50,136 | - | 59,480 | 133,940 | 26,473 | 160,413 | |
| School District | 400092 | Kulm Public School District #7 | 0.034959% | 5,118 | 31,409 | 47,534 | 18,430 | 102,491 | 3,155 | 16,926 | - | 8,701 | 28,782 | 45,220 | 2,839 | 48,059 |
| School District | 400093 | Midway Public School District #128 | 0.050245% | 7,356 | 45,143 | 68,318 | 483 | 121,300 | 4,534 | 24,328 | - | 56,185 | 85,047 | 64,992 | (11,446) | 53,546 |
| School District | 400094 | Dunseith School District #1 | 0.127124% | 18,612 | 114,215 | 172,851 | 37,610 | 343,288 | 11,472 | 61,551 | - | 18,485 | 91,508 | 164,435 | 3,100 | 167,535 |
| School District | 400095 | Carington School District #49 | 0.042345% | 6,200 | 38,045 | 57,576 | - | 101,821 | 3,821 | 20,503 | - | 48,063 | 72,387 | 54,773 | (10,855) | 43,929 |
| School District | 400096 | Gen Ullin Public School #48 | 0.033969% | 4,973 | 30,520 | 46,188 | 4,828 | 86,509 | 3,065 | 16,447 | - | 205 | 19,717 | 43,939 | 942 | 44,881 |
| School District | 400099 | Manvel Public School | 0.016748% | 2,452 | 15,047 | 22,773 | - | 40,272 | 1,511 | 8,149 | - | 3,893 | 13,513 | 21,664 | (930) | 20,734 |
| School District | 400100 | Maple Valley School District | 0.034964% | 5,119 | 31,414 | 47,541 | 40,017 | 124,091 | 3,155 | 16,929 | - | 4,196 | 24,280 | 45,226 | 7,185 | 52,411 |
| School District | 400101 | North Bortler School District # 100 | 0.062788% | 9,192 | 56,412 | 85,733 | 83,895 | 234,872 | 5,666 | 30,401 | - | 17,000 | 53,067 | 81,216 | 13,002 | 94,218 |
| School District | 400102 | Mckenzie City Public School #1 | 0.185103% | 27,100 | 166,307 | 251,686 | 186,575 | 631,668 | 16,704 | 89,623 | - | 106,327 | 239,431 | 45,008 | 284,439 | |
| School District | 400103 | Devils Lake Public School | 0.281076% | 41,151 | 252,534 | 382,180 | - | 675,865 | 25,364 | 136,091 | - | 65,578 | 227,033 | 363,572 | (14,860) | 348,712 |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.039955% | 5,850 | 35,898 | 54,227 | 36,885 | 132,960 | 3,606 | 19,345 | - | - | 22,951 | 51,682 | 838 | 60,520 |
| School District | 400105 | Central Cass Public School District #7 | 0.075037% | 10,986 | 67,417 | 102,029 | 13,021 | 193,453 | 6,771 | 36,331 | - | 12,123 | 55,225 | 97,061 | (365) | 96,696 |
| School District | 400106 | Millnor Public School District #2 | 0.034895% | 5,109 | 31,352 | 47,447 | 27,547 | 111,455 | 3,149 | 16,895 | - | 29,596 | 49,640 | 45,137 | 827 | 45,964 |
| School District | 400107 | Mapleton Public School | 0.010548% | 1,544 | 9,477 | 14,343 | 61,998 | 87,362 | 952 | 5,107 | - | 21,228 | 27,287 | 13,644 | 7,432 | 21,076 |
| School District | 400108 | Linton Public School District #36 | 0.046657% | 6,831 | 41,919 | 63,440 | 21,796 | 133,986 | 4,210 | 22,990 | - | 38,361 | 65,161 | 60,351 | (2,422) | 57,929 |
| School District | 400109 | Triega Public School District #15 | 0.073618% | 10,778 | 66,142 | 100,099 | 38,991 | 216,010 | 6,643 | 35,644 | - | 30,226 | 72,513 | 95,225 | 3,573 | 98,798 |
| School District | 400114 | Zeeland Public Schools | 0.007195% | 1,053 | 6,464 | 9,783 | 58 | 17,358 | 649 | 3,484 | - | 5,321 | 9,454 | 9,307 | (1,082) | 8,225 |
| School District | 400117 | Garrison Public School District #51 | 0.061691% | 9,032 | 55,427 | 83,881 | 55,891 | 204,231 | 5,567 | 29,870 | - | 35,437 | 79,797 | 12,424 | 92,221 | |
| School District | 400118 | Kenmare Public School District #28 | 0.054427% | 7,968 | 48,900 | 74,004 | 65,787 | 196,659 | 4,911 | 26,352 | - | 31,263 | 70,401 | 14,472 | 84,873 | |
| School District | 400119 | Lewis & Clark Public Schools | 0.053143% | 7,780 | 47,747 | 72,259 | 55,199 | 182,985 | 4,796 | 25,731 | - | 23,731 | 54,258 | 68,741 | 5,403 | 74,144 |
| School District | 400120 | Sw Special Education Unit | 0.011061% | 1,619 | 9,938 | 15,040 | 19,829 | 46,426 | 998 | 5,356 | - | 7,863 | 14,217 | 14,307 | 2,108 | 16,415 |
| School District | 400121 | North Valley Career & Technology Center | 0.017899% | 2,621 | 16,081 | 24,338 | 16,133 | 59,173 | 1,615 | 8,666 | - | 10,281 | 23,152 | 3,958 | 27,110 | |
| School District | 400122 | Dakota Prairie Public School | 0.061459% | 8,998 | 55,218 | 83,566 | 27,014 | 174,796 | 5,546 | 29,757 | - | 16,877 | 52,180 | 79,497 | 3,312 | 82,809 |
| School District | 400123 | Beach Public School District #3 | 0.094377% | 13,817 | 84,793 | 128,324 | 68,316 | 295,250 | 8,517 | 45,695 | - | 54,212 | 122,077 | 15,633 | 137,710 | |
| School District | 400124 | Rolette Public School | 0.023049% | 3,373 | 20,700 | 31,328 | 8,686 | 64,087 | 2,079 | 11,155 | - | 3,744 | 16,978 | 29,802 | 847 | 30,649 |
| School District | 400125 | Drake Public School District | 0.020953% | 3,068 | 18,825 | 28,490 | 29,346 | 79,729 | 1,891 | 10,145 | - | 41,932 | 53,968 | 27,103 | (1,261) | 25,842 |
| School District | 400137 | New Salem Almost School District #49 | 0.040495% | 5,929 | 36,383 | 55,061 | 932 | 98,305 | 3,654 | 19,607 | - | 12,193 | 35,454 | 52,380 | (2,276) | 50,104 |
| School District | 400138 | Max Public School | 0.034554% | 5,059 | 31,045 | 46,983 | - | 83,087 | 3,118 | 16,730 | - | 6,492 | 26,340 | 44,696 | (1,360) | 43,336 |
| School District | 400139 | East Central Special Education Unit | 0.040767% | 5,968 | 36,627 | 55,431 | 81,933 | 179,959 | 3,679 | 19,739 | - | - | 23,418 | 52,732 | 18,660 | 71,392 |
| School District | 400140 | North Sargent School District #3 | 0.030810% | 4,511 | 27,481 | 41,892 | 13,646 | 87,730 | 2,780 | 14,918 | - | 60,051 | 77,749 | 39,853 | (8,935) | 30,918 |
| School District | 400141 | Walpeta Public School District 37 | 0.141146% | 20,665 | 126,813 | 191,917 | 13,450 | 352,845 | 12,737 | 68,340 | - | 68,798 | 149,875 | 182,573 | (10,785) | 171,788 |
| School District | 400142 | Medina Public School District #3 | 0.020332% | 2,977 | 18,267 | 27,645 | - | 48,889 | 1,835 | 9,844 | - | 9,510 | 21,189 | 26,299 | (2,177) | 24,122 |
| School District | 400143 | Pingree-Buchanan School District | 0.024162% | 3,537 | 21,708 | 32,854 | - | 58,099 | 2,180 | 11,699 | - | 23,293 | 37,172 | 31,254 | (5,267) | 25,907 |
| School District | 400144 | West River Student Services | 0.012884% | 1,886 | 11,576 | 17,518 | 35,663 | 66,643 | 1,163 | 6,238 | - | 7,401 | 16,665 | 7,364 | 24,029 | |
| School District | 400145 | Leeds Public School District 6 | 0.019332% | 2,830 | 17,369 | 26,286 | - | 46,485 | 1,745 | 9,360 | - | 14,319 | 25,424 | 25,006 | (3,012) | 21,994 |
| School District | 400147 | Sawyer Public School | 0.019834% | 2,904 | 17,820 | 26,699 | 14,002 | 61,695 | 1,790 | 9,603 | - | 35,248 | 46,641 | 25,655 | (5,974) | 19,681 |
| School District | 400148 | Willmar Multidistrict Special Education Unit | 0.073326% | 10,735 | 65,880 | 99,701 | 62,829 | 239,145 | 6,617 | 35,503 | - | 10,755 | 52,875 | 94,477 | 13,571 | 108,418 |
| School District | 400149 | Great Northwest Education Cooperative | 0.014917% | 2,184 | 13,402 | 20,283 | 12,695 | 48,564 | 1,346 | 7,223 | - | 26,825 | 35,394 | 19,295 | (2,333) | 16,962 |
| School District | 400150 | Anamoose Public School District #14 | 0.016143% | 2,363 | 14,504 | 21,949 | 82,576 | 121,392 | 1,457 | 7,816 | - | - | 9,273 | 20,881 | 20,459 | 41,340 |
| School District | 400151 | South Prairie School District #70 | 0.062292% | 9,120 | 55,967 | 84,699 | 318,931 | 468,717 | 5,621 | 30,161 | - | - | 35,782 | 80,575 | 157,188 | |
| School District | 400153 | South Heart Public School District #9 | 0.017851% | 2,613 | 16,038 | 24,272 | 103,003 | 145,926 | 1,611 | 8,643 | - | 10,254 | 23,990 | 21,208 | 44,298 | |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.019598% | 2,869 | 17,408 | 26,647 | 663 | 47,787 | 1,769 | 9,489 | - | 17,176 | 28,434 | 25,350 | (3,371) | 21,979 |
| Political Subdivision | 500003 | Walsh County Water Resource District | 0.004930% | 722 | 4,429 | 6,703 | 7,444 | 19,298 | 405 | 2,387 | - | 1,572 | 4,404 | 6,377 | 1,138 | 7,515 |
| Political Subdivision | 500005 | Ramsay County Soil Conservation District | 0.003381% | 495 | 3,038 | 4,537 | 306 | 8,436 | 305 | 1,637 | - | 1,614 | 3,556 | 4,373 | (255) | 4,118 |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.005322% | 779 | 4,782 | 7,236 | 7,615 | 20,412 | 480 | 2,577 | - | - | 3,057 | 6,884 | 1,760 | 8,644 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | | | |
|-----------------------|-------------|--|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions | Total Employer Expense |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.017850% | 2,613 | 16,037 | 24,271 | 13,442 | 56,363 | 1,611 | 8,643 | - | 7,589 | 17,843 | 23,089 | 1,814 | 24,903 |
| Political Subdivision | 500008 | Trall County Water Resource District | 0.010407% | 1,524 | 9,350 | 14,151 | - | 25,025 | 939 | 5,039 | - | 7,358 | 13,336 | 13,461 | (1,563) | 11,898 |
| Political Subdivision | 500009 | Grafton Park District | 0.015189% | 2,224 | 13,647 | 20,652 | 19,557 | 56,080 | 1,371 | 7,354 | - | 8,910 | 17,635 | 19,647 | 1,788 | 21,435 |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.019875% | 2,910 | 17,857 | 27,024 | 31,753 | 79,544 | 1,794 | 9,623 | - | 5,497 | 16,914 | 25,708 | 5,157 | 30,865 |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.010816% | 1,584 | 9,718 | 14,706 | 7,283 | 33,291 | 976 | 5,237 | - | 3,808 | 10,021 | 13,991 | 1,046 | 15,037 |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.032144% | 4,702 | 28,853 | 43,665 | 6,389 | 83,609 | 2,898 | 15,549 | - | 1,804 | 20,251 | 41,540 | 862 | 42,402 |
| Political Subdivision | 500017 | Camegie Regional Library | 0.008220% | 1,203 | 7,385 | 11,177 | 8,698 | 28,463 | 742 | 3,980 | - | - | 4,722 | 10,633 | 1,853 | 12,486 |
| Political Subdivision | 500018 | Griggs County Public Library | 0.003245% | 475 | 2,915 | 4,413 | - | 7,803 | 293 | 1,571 | - | 1,464 | 3,328 | 4,197 | (301) | 3,896 |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 0.039410% | 5,770 | 35,408 | 53,585 | 7,751 | 102,514 | 3,556 | 19,082 | - | 41,873 | 64,511 | 50,977 | (6,674) | 44,303 |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.013049% | 1,910 | 11,724 | 17,743 | 11,906 | 43,283 | 1,178 | 6,318 | - | 6,222 | 13,718 | 16,879 | 1,711 | 18,590 |
| Political Subdivision | 500023 | Walsh County Housing Authority | 0.002959% | 433 | 2,659 | 4,023 | - | 7,115 | 267 | 1,433 | - | 2,635 | 4,335 | 3,827 | (566) | 3,261 |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.004405% | 645 | 3,958 | 5,989 | 8,055 | 18,647 | 398 | 2,133 | - | 4,499 | 7,030 | 5,698 | 528 | 6,226 |
| Political Subdivision | 500025 | Bowman City Park Board | 0.008424% | 1,233 | 7,569 | 11,454 | 20,618 | 40,874 | 760 | 4,079 | - | 2,795 | 7,634 | 10,896 | 4,604 | 15,500 |
| Political Subdivision | 500028 | Williston Housing Authority | 0.036295% | 5,314 | 32,609 | 49,350 | - | 87,273 | 3,275 | 17,573 | - | 31,733 | 52,581 | 46,948 | (6,559) | 40,389 |
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.013105% | 1,919 | 11,774 | 17,818 | 27,363 | 58,874 | 1,183 | 6,345 | - | 30 | 7,558 | 16,951 | 5,626 | 22,577 |
| Political Subdivision | 500031 | Central Plains Water District | 0.019163% | 2,871 | 17,621 | 26,668 | - | 47,160 | 1,770 | 9,496 | - | 20,743 | 32,009 | 25,369 | (5,068) | 20,301 |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.005472% | 801 | 4,916 | 7,440 | - | 13,157 | 494 | 2,649 | - | 24,406 | 27,549 | 7,078 | (5,090) | 1,988 |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.013349% | 1,954 | 11,993 | 18,150 | - | 32,097 | 1,205 | 6,463 | - | 36,900 | 44,568 | 17,267 | (8,745) | 8,522 |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | 0.004449% | 651 | 3,997 | 6,049 | 24,432 | 35,129 | 401 | 2,154 | - | - | 2,555 | 5,755 | 5,031 | 10,786 |
| Political Subdivision | 500040 | Fargo Park District | 0.237186% | 34,725 | 213,101 | 322,503 | 193,787 | 764,116 | 21,404 | 114,841 | - | - | 136,245 | 306,801 | 44,916 | 351,717 |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.046296% | 6,778 | 41,595 | 62,949 | 47,895 | 159,217 | 4,178 | 22,416 | - | - | 26,594 | 59,884 | 10,038 | 69,922 |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.126021% | 18,450 | 113,224 | 171,351 | 165,721 | 468,746 | 11,372 | 61,017 | - | 27,914 | 100,303 | 163,008 | 27,108 | 190,116 |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.009550% | 1,398 | 8,580 | 12,985 | 12,928 | 35,891 | 862 | 4,624 | - | 11,217 | 16,703 | 12,353 | 939 | 13,292 |
| Political Subdivision | 500049 | West Fargo Park District | 0.093004% | 13,616 | 83,560 | 126,458 | 8,860 | 232,494 | 8,393 | 45,031 | - | 22,125 | 75,549 | 120,301 | (2,330) | 117,971 |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.013154% | 1,926 | 11,818 | 17,885 | 27,576 | 59,205 | 1,187 | 6,369 | - | - | 7,556 | 17,015 | 5,792 | 22,807 |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.005296% | 775 | 4,788 | 7,201 | - | 12,734 | 478 | 2,564 | - | 6,207 | 9,249 | 6,850 | (1,308) | 5,542 |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.009144% | 1,339 | 8,215 | 12,433 | - | 21,987 | 825 | 4,427 | - | 6,615 | 11,867 | 11,828 | (1,377) | 10,451 |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.004465% | 654 | 4,012 | 6,071 | 413 | 11,150 | 403 | 2,162 | - | 2,168 | 4,733 | 5,775 | (342) | 5,433 |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.013081% | 1,915 | 11,753 | 17,786 | 9,966 | 41,420 | 1,180 | 6,334 | - | - | 7,514 | 16,920 | 2,130 | 19,050 |
| Political Subdivision | 500059 | Trall Rural Water District | 0.008847% | 1,295 | 7,949 | 12,029 | 27,992 | 49,265 | 798 | 4,284 | - | 26,045 | 31,127 | 11,444 | (780) | 10,664 |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.004707% | 689 | 4,229 | 6,400 | - | 11,318 | 425 | 2,279 | - | 3,404 | 6,108 | 6,089 | (734) | 5,355 |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003439% | 503 | 3,090 | 4,676 | - | 8,269 | 310 | 1,665 | - | 3,031 | 5,006 | 4,448 | (672) | 3,776 |
| Political Subdivision | 500063 | Southwest Water Authority | 0.272279% | 39,863 | 244,630 | 370,219 | 270,534 | 925,246 | 24,570 | 131,832 | - | - | 156,402 | 352,193 | 59,868 | 412,061 |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.054717% | 8,011 | 49,161 | 74,399 | 2,462 | 134,033 | 4,938 | 26,493 | - | 13,349 | 44,780 | 70,777 | (2,130) | 68,647 |
| Political Subdivision | 500072 | Watford City Park District | 0.031280% | 4,580 | 28,104 | 42,532 | 106,146 | 181,362 | 2,823 | 15,145 | - | - | 17,968 | 40,461 | 22,054 | 62,515 |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.009967% | 1,459 | 8,955 | 13,552 | - | 23,966 | 899 | 4,826 | - | 3,652 | 9,377 | 12,892 | (782) | 12,110 |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.021638% | 3,168 | 19,441 | 29,421 | 7,091 | 59,121 | 1,953 | 10,477 | - | 865 | 13,295 | 27,989 | 1,604 | 29,593 |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.055347% | 8,103 | 49,727 | 75,255 | 34,074 | 167,159 | 4,994 | 26,798 | - | 21,024 | 52,816 | 71,591 | 4,233 | 75,824 |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.003199% | 468 | 2,874 | 4,349 | - | 7,691 | 289 | 1,549 | - | 2,535 | 4,373 | 4,138 | (625) | 3,513 |
| Political Subdivision | 500085 | Jamestown Parks And Recreation District | 0.016791% | 2,458 | 15,086 | 22,831 | 32,411 | 72,786 | 1,515 | 8,130 | - | - | 9,645 | 21,719 | 7,256 | 28,975 |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 0.001726% | 253 | 1,551 | 2,347 | 281 | 4,432 | 156 | 836 | - | 934 | 1,926 | 2,233 | (122) | 2,111 |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.030135% | 4,412 | 27,075 | 40,974 | 25,055 | 97,516 | 2,719 | 14,591 | - | 17,313 | 34,623 | 38,980 | 809 | 39,789 |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.018320% | 2,682 | 16,460 | 24,910 | 519 | 44,571 | 1,653 | 8,870 | - | 8,044 | 18,567 | 23,697 | (1,526) | 22,171 |
| Political Subdivision | 500109 | James River Valley Library System | 0.032932% | 4,821 | 29,588 | 44,778 | 45,129 | 124,316 | 2,972 | 15,945 | - | - | 18,917 | 42,598 | 9,947 | 52,545 |
| Political Subdivision | 500110 | Grand Forks Park District | 0.156800% | 22,957 | 140,880 | 213,205 | 122,353 | 499,395 | 14,150 | 75,921 | - | 26,783 | 116,854 | 202,825 | 25,228 | 228,053 |
| Political Subdivision | 500111 | McIntosh County Housing Authority | 0.003767% | 552 | 3,384 | 5,122 | - | 9,058 | 340 | 1,824 | - | 2,428 | 4,592 | 4,873 | (561) | 4,312 |
| School District | 500113 | Lometree Special Education Unit | 0.007832% | 1,147 | 7,037 | 10,649 | 4,085 | 22,918 | 707 | 3,792 | - | - | 4,499 | 10,131 | 943 | 11,074 |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.003254% | 476 | 2,924 | 4,424 | 11,127 | 18,951 | 294 | 1,576 | - | 7,461 | 9,331 | 4,209 | 1,260 | 5,469 |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.101119% | 14,804 | 90,851 | 137,492 | 249,031 | 492,178 | 9,125 | 48,960 | - | - | 58,085 | 130,798 | 59,906 | 190,704 |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013777% | 2,017 | 12,378 | 18,733 | 38,557 | 71,685 | 1,243 | 6,671 | - | - | 7,914 | 17,821 | 8,604 | 26,425 |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.035385% | 5,181 | 31,792 | 48,113 | 195,002 | 280,088 | 3,193 | 17,133 | - | - | 20,326 | 45,771 | 43,190 | 88,961 |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.008654% | 1,267 | 7,775 | 11,767 | 48,682 | 69,491 | 781 | 4,190 | - | - | 4,971 | 11,194 | 10,024 | 21,218 |
| | | Total Main System | 99.999944% | \$ 14,640,512 | \$ 89,845,435 | \$ 135,970,375 | \$ 35,697,590 | \$ 276,153,912 | \$ 9,023,971 | \$ 48,417,967 | \$ - | \$ 36,282,216 | \$ 93,724,154 | \$ 129,350,181 | \$ (120,032) | \$ 129,230,149 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER JUDGES

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|---------------|-------------|----------------------------|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions | Total Employer Expense |
| State of ND | 018000 | ND Supreme Court | 100.000000% | \$ 38,308 | \$ - | \$ 2,569,393 | \$ - | \$ 2,607,701 | \$ 851,174 | \$ 1,547,728 | \$ - | \$ 972 | \$ 2,399,874 | \$ (208,033) | \$ (507) | \$ (208,540) |
| | | Total Judges System | 100.000000% | \$ 38,308 | \$ - | \$ 2,569,393 | \$ - | \$ 2,607,701 | \$ 851,174 | \$ 1,547,728 | \$ - | \$ 972 | \$ 2,399,874 | \$ (208,033) | \$ (507) | \$ (208,540) |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | |
|---------------|-------------|--|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Employer Expense |
| State | 012500 | Attorney General's Office | 12.766319% | \$ 513,432 | \$ 50,753 | \$ 269,562 | \$ - | \$ 833,747 | \$ - | \$ 98,565 | \$ - | \$ 356,377 | \$ 454,942 | \$ 215,451 | \$ (78,612) | \$ 136,839 |
| City | 200010 | City Of Cavalier | 0.588958% | 23,687 | 2,341 | 12,436 | - | 38,464 | - | 4,547 | - | 23,524 | 28,071 | 9,940 | (5,687) | 4,253 |
| City | 200016 | City Of Ellendale | 0.299571% | 12,048 | 1,191 | 6,326 | - | 19,565 | - | 2,313 | - | 12,257 | 14,570 | 5,056 | (3,024) | 2,032 |
| City | 200029 | City Of Williston | 11.273049% | 453,376 | 44,817 | 238,032 | - | 736,225 | - | 87,036 | - | 199,061 | 286,097 | 190,249 | (41,247) | 149,002 |
| City | 200030 | City Of Bowman | 0.678775% | 27,299 | 2,699 | 14,332 | 4,406 | 48,736 | - | 5,241 | - | 27,176 | 32,417 | 11,455 | (4,476) | 6,979 |
| City | 200070 | City Of Powers Lake | 0.383393% | 15,419 | 1,524 | 8,095 | 14,000 | 39,038 | - | 2,960 | - | 19,297 | 22,257 | 6,470 | (441) | 6,029 |
| City | 200103 | City Of Burlington | 0.377651% | 15,188 | 1,501 | 7,974 | - | 24,663 | - | 2,916 | - | 12,243 | 15,159 | 6,373 | (2,916) | 3,457 |
| County | 300001 | Adams County | 0.735042% | 29,562 | 2,922 | 15,521 | 4,028 | 52,033 | - | 5,675 | - | 5,681 | 11,356 | 12,405 | (603) | 11,802 |
| County | 300003 | Benson County | 0.588308% | 23,660 | 2,339 | 12,423 | 40,322 | 78,744 | - | 4,542 | - | 24,277 | 28,819 | 9,929 | 5,167 | 15,096 |
| County | 300006 | Bowman County | 0.737823% | 29,674 | 2,933 | 15,579 | 6,533 | 54,719 | - | 5,697 | - | 30,356 | 36,053 | 12,452 | (4,595) | 7,857 |
| County | 300009 | Cass County | 25.272323% | 1,016,394 | 100,472 | 533,627 | 1,093,499 | 2,743,992 | - | 195,121 | - | - | 195,121 | 426,508 | 224,782 | 651,290 |
| County | 300013 | Dunn County | 3.590448% | 144,399 | 14,274 | 75,813 | 81,777 | 316,263 | - | 27,721 | - | 107,403 | 135,124 | 60,594 | (1,479) | 59,115 |
| County | 300020 | Griggs County | 0.483828% | 19,458 | 1,923 | 10,216 | - | 31,597 | - | 3,736 | - | 36,047 | 39,783 | 8,165 | (8,522) | (357) |
| County | 300027 | Mckenzie County | 6.626608% | 266,507 | 26,345 | 139,922 | 197,191 | 629,965 | - | 51,162 | - | - | 51,162 | 111,834 | 48,275 | 160,109 |
| County | 300028 | Mclean County | 2.474902% | 99,535 | 9,839 | 52,258 | - | 161,632 | - | 19,108 | - | 87,657 | 106,765 | 41,768 | (18,226) | 23,542 |
| County | 300044 | Slope County | 0.384260% | 15,454 | 1,528 | 8,113 | 11,964 | 37,059 | - | 2,967 | - | 14,671 | 17,638 | 6,485 | (2) | 6,483 |
| County | 300045 | Stark County | 5.126838% | 206,189 | 20,382 | 108,254 | - | 334,825 | - | 39,583 | - | 118,882 | 158,465 | 86,523 | (26,660) | 59,863 |
| County | 300051 | Ward County | 11.286701% | 453,925 | 44,871 | 238,320 | - | 737,116 | - | 87,142 | - | 182,528 | 269,670 | 190,480 | (41,785) | 148,695 |
| County | 300053 | Williams County | 13.904978% | 559,226 | 55,280 | 293,605 | 51,768 | 959,879 | - | 107,357 | - | 313,072 | 420,429 | 234,667 | (51,316) | 183,351 |
| State of ND | 054000 | Adjutant General ND National Guard Total Law Enforcement with Prior Main System Service System | 2.420225% | 97,336 | 9,622 | 51,104 | 186,671 | 344,733 | - | 18,686 | - | 18 | 18,704 | 40,845 | 38,239 | 79,084 |
| | | | 100.000000% | \$ 4,021,768 | \$ 397,556 | \$ 2,111,512 | \$ 1,692,159 | \$ 8,222,995 | \$ - | \$ 772,075 | \$ - | \$ 1,570,527 | \$ 2,342,602 | \$ 1,687,649 | \$ 26,872 | \$ 1,714,521 |

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| Employer Type | Employer ID | Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | Pension Expense | |
|---------------|-------------|---|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|---|---|------------------------|
| | | | Proportionate Share | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes of Assumptions | Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments | Changes in Proportion and Differences between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer Expense |
| City | 20097 | City Of Devils Lake | 16.454400% | \$ 41,851 | \$ 12,873 | \$ 35,104 | \$ 482 | \$ 90,310 | \$ 6,637 | \$ 25,160 | \$ - | \$ 4,524 | \$ 36,321 | \$ 58,047 | \$ (889) | \$ 57,158 |
| City | 200118 | City of Berthold | 1.069784% | 2,721 | 837 | 2,282 | 1,023 | 6,863 | 431 | 1,636 | - | 1,383 | 3,450 | 3,774 | (74) | 3,700 |
| County | 300002 | Barnes County | 17.276101% | 43,941 | 13,516 | 36,858 | 2,019 | 96,334 | 6,968 | 26,416 | - | 1,249 | 34,633 | 60,946 | 162 | 61,108 |
| County | 300030 | Morton County | 47.562790% | 120,975 | 37,211 | 101,472 | 10,344 | 270,002 | 19,184 | 72,726 | - | - | 91,910 | 167,790 | 2,303 | 170,093 |
| County | 300040 | Rolette County | 17.636926% | 44,859 | 13,798 | 37,628 | 2,174 | 98,459 | 7,114 | 26,968 | - | 3,396 | 37,478 | 62,219 | (291) | 61,928 |
| | | Total Law Enforcement without Prior Main System Service System | 100.000001% | \$ 254,347 | \$ 78,235 | \$ 213,344 | \$ 16,042 | \$ 561,968 | \$ 40,334 | \$ 152,906 | \$ - | \$ 10,552 | \$ 203,792 | \$ 352,776 | \$ 1,211 | \$ 353,987 |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER MAIN SYSTEM

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|---------------|-------------|---|---------------------|---|-----------|-----------|-----------|-----------|-----------|------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| State of ND | 010100 | Governor's Office | 0.101316% | \$ 191,667 | \$ 36,499 | \$ 36,499 | \$ 66,551 | \$ 43,575 | \$ 8,543 | - |
| State of ND | 010800 | Secretary Of State | 0.148308% | 232,388 | 33,851 | 33,851 | 77,841 | 45,283 | 41,562 | - |
| State | 011000 | Office Of Management & Budget | 0.297760% | 603,287 | 107,023 | 107,023 | 195,343 | 128,766 | 65,132 | - |
| State | 011200 | Information Technology Dept | 2.333200% | 3,575,316 | 605,609 | 605,609 | 1,297,672 | 775,508 | 290,918 | - |
| State | 011700 | State Auditor's Office | 0.378334% | 678,765 | 115,877 | 115,877 | 228,097 | 143,724 | 75,190 | - |
| State | 011800 | Central Services | 0.121849% | 193,609 | 34,750 | 34,750 | 70,893 | 43,434 | 9,782 | - |
| State of ND | 012000 | State Treasurer's Office | 0.035767% | 65,855 | 11,856 | 11,856 | 22,465 | 14,429 | 5,249 | - |
| State | 012500 | Attorney Generals Office | 1.125364% | 2,298,533 | 418,347 | 418,347 | 752,147 | 499,399 | 210,293 | - |
| State of ND | 012700 | Tax Department | 0.714436% | 1,144,117 | 193,554 | 193,554 | 405,466 | 245,803 | 105,740 | - |
| State of ND | 013000 | Facility Management | 0.198201% | 110,944 | 11,766 | 11,766 | 70,555 | 26,197 | (9,340) | - |
| State of ND | 014000 | Office Of Administrative Hearings | 0.038522% | 131,639 | 25,381 | 25,381 | 36,807 | 28,141 | 15,929 | - |
| State | 016000 | Legislative Council | 0.279507% | 1,011,149 | 199,704 | 199,704 | 282,610 | 219,263 | 109,868 | - |
| State of ND | 018000 | ND Supreme Court | 1.917475% | 3,160,864 | 545,554 | 545,554 | 1,114,306 | 684,957 | 270,493 | - |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 0.235230% | 637,280 | 120,915 | 120,915 | 190,688 | 137,726 | 67,036 | - |
| State | 019000 | Retirement & Investment Office | 0.152969% | 435,181 | 87,559 | 87,559 | 132,932 | 97,978 | 29,153 | - |
| State | 019200 | ND Public Employees Retirement System | 0.192000% | 311,282 | 49,684 | 49,684 | 106,634 | 64,073 | 41,207 | - |
| State of ND | 020100 | Public Instruction | 0.491812% | 672,067 | 118,259 | 118,259 | 264,138 | 153,252 | 18,159 | - |
| State | 020200 | Education Standards & Practice | 0.036695% | 22,701 | 2,769 | 2,769 | 13,654 | 5,423 | (1,914) | - |
| State | 021500 | ND University System Office | 0.064939% | 99,276 | 16,628 | 16,628 | 35,889 | 21,375 | 8,756 | - |
| State of ND | 022300 | ND Youth Correctional Center | 0.328598% | 541,372 | 96,420 | 96,420 | 193,887 | 119,977 | 34,668 | - |
| State of ND | 022400 | Juvenile Services - DOCR | 0.156282% | 273,996 | 47,884 | 47,884 | 94,239 | 59,237 | 24,752 | - |
| State | 022600 | Land Department | 0.193861% | 451,911 | 83,880 | 83,880 | 141,383 | 97,812 | 44,956 | - |
| State | 022700 | Bismarck State College | 0.459498% | 998,692 | 187,291 | 187,291 | 323,585 | 219,936 | 80,589 | - |
| State | 022800 | Lake Region State College | 0.187775% | 202,253 | 32,098 | 32,098 | 87,795 | 45,667 | 4,959 | - |
| State | 022900 | Williston State College | 0.119094% | 181,061 | 31,779 | 31,779 | 67,104 | 40,321 | 10,078 | - |
| State | 023000 | University Of North Dakota | 4.008376% | 3,730,540 | 549,454 | 549,454 | 1,738,400 | 840,709 | 52,523 | - |
| State | 023500 | North Dakota State University | 3.373245% | 4,861,908 | 831,297 | 831,297 | 1,831,853 | 1,074,827 | 292,634 | - |
| State | 023800 | ND St College Of Science | 0.580320% | 647,127 | 98,673 | 98,673 | 270,805 | 141,163 | 37,813 | - |
| State | 023900 | Dickinson State University | 0.263934% | 430,121 | 78,703 | 78,703 | 156,990 | 97,376 | 18,349 | - |
| State | 024000 | Mayville State University | 0.297569% | 702,047 | 136,870 | 136,870 | 225,134 | 157,543 | 45,630 | - |
| State | 024100 | Minot State University | 0.589781% | 877,249 | 149,603 | 149,603 | 324,541 | 192,332 | 61,170 | - |
| State | 024200 | Valley City State University | 0.202193% | 413,886 | 77,857 | 77,857 | 137,831 | 92,142 | 28,199 | - |
| State of ND | 025000 | ND State Library | 0.126750% | 165,401 | 27,600 | 27,600 | 65,196 | 36,759 | 8,246 | - |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 0.123305% | 203,831 | 32,383 | 32,383 | 68,958 | 41,659 | 28,448 | - |
| State of ND | 025300 | School For The Blind | 0.060818% | 28,128 | (574) | (574) | 17,465 | 4,182 | 7,629 | - |
| State | 026100 | ND Board Of Nursing | 0.059988% | 263,609 | 52,078 | 52,078 | 69,871 | 56,308 | 32,734 | - |
| State of ND | 027000 | Career & Technical Education | 0.150142% | 334,505 | 51,782 | 51,782 | 96,316 | 63,676 | 70,949 | - |
| State of ND | 030100 | ND Department Of Health | 2.014097% | 3,855,552 | 697,698 | 697,697 | 1,295,109 | 842,525 | 322,523 | - |
| State of ND | 030500 | Tobacco Prevention Control Committee | 0.068866% | 305,300 | 66,277 | 66,277 | 86,703 | 70,488 | 15,555 | - |
| State of ND | 031000 | Life Skills and Transition Center | 1.371857% | 2,139,332 | 376,146 | 376,146 | 783,059 | 474,665 | 129,316 | - |
| State of ND | 031200 | North Dakota State Hospital | 1.857135% | 2,457,361 | 407,906 | 407,906 | 958,760 | 542,492 | 140,297 | - |
| State of ND | 031300 | ND Veterans Home | 0.486695% | 900,713 | 163,094 | 163,094 | 307,455 | 197,997 | 69,073 | - |
| State of ND | 031600 | Indian Affairs Commission | 0.020246% | (29,625) | (7,211) | (7,211) | (1,206) | (5,739) | (8,258) | - |
| State of ND | 032100 | Veterans Affairs Department | 0.033991% | 58,181 | 10,573 | 10,573 | 20,655 | 12,993 | 3,387 | - |
| State of ND | 032500 | Department Of Human Services | 6.924137% | 10,869,567 | 1,880,700 | 1,880,699 | 3,934,504 | 2,381,563 | 792,101 | - |
| State of ND | 036000 | Protection & Advocacy Project | 0.137889% | 245,463 | 41,343 | 41,343 | 92,924 | 53,947 | 15,906 | - |
| State | 038000 | Job Service North Dakota | 0.841261% | (313,358) | (118,670) | (118,670) | 130,861 | (56,625) | (150,254) | - |
| State | 040100 | Insurance Department | 0.253421% | 600,425 | 112,684 | 112,684 | 187,853 | 130,780 | 56,424 | - |
| State of ND | 040500 | Industrial Commission | 0.714346% | 1,727,958 | 326,363 | 326,363 | 538,249 | 377,214 | 159,769 | - |
| State of ND | 040600 | ND Department Of Labor | 0.076786% | 281,182 | 54,535 | 54,535 | 77,311 | 60,025 | 34,776 | - |
| State of ND | 040800 | Public Service Commission | 0.312433% | 566,921 | 100,687 | 100,687 | 193,359 | 123,276 | 48,912 | - |
| State of ND | 041200 | Aeronautics Commission | 0.040440% | 154,008 | 32,193 | 32,193 | 44,188 | 34,833 | 10,601 | - |
| State of ND | 041300 | Department Of Financial Institutions | 0.225971% | 443,091 | 81,921 | 81,921 | 148,947 | 98,007 | 32,295 | - |
| State of ND | 041400 | ND Securities Department | 0.055200% | 99,099 | 18,720 | 18,720 | 35,093 | 22,586 | 3,980 | - |
| State | 042600 | State Board Of Law Examiners | 0.034801% | 19,710 | 1,958 | 1,958 | 12,280 | 4,511 | (997) | - |
| State | 042700 | ND State Board Of Cosmetology | 0.006077% | 7,518 | 1,245 | 1,245 | 3,048 | 1,682 | 298 | - |
| State | 042800 | ND State Plumbing Board | 0.036606% | 80,494 | 14,663 | 14,663 | 25,521 | 17,310 | 8,337 | - |
| State | 047100 | Bank Of North Dakota | 0.997523% | 1,868,628 | 339,987 | 339,987 | 635,867 | 411,400 | 141,387 | - |
| State | 047200 | Public Finance Authority | 0.016349% | 21,026 | 3,590 | 3,590 | 8,439 | 4,761 | 646 | - |
| State | 047300 | Housing Finance Agency | 0.232841% | 309,506 | 50,603 | 50,603 | 119,667 | 67,569 | 21,064 | - |
| State | 047500 | Mill & Elevator Association | 0.836299% | 1,564,516 | 293,315 | 293,315 | 541,374 | 352,222 | 84,290 | - |
| State | 048500 | Workforce Safety & Insurance | 1.534740% | 6,263,834 | 1,214,145 | 1,214,145 | 1,669,373 | 1,324,761 | 841,410 | - |
| State of ND | 050200 | Field Services Division | 0.692133% | 1,319,168 | 234,358 | 234,358 | 439,656 | 284,594 | 126,202 | - |
| State of ND | 050400 | Highway Patrol | 0.194298% | 170,449 | 21,000 | 21,000 | 78,631 | 35,504 | 14,314 | - |
| State of ND | 051700 | Department Of Corrections Transitional Services | 0.212517% | 390,586 | 66,335 | 66,335 | 129,371 | 82,050 | 46,495 | - |
| State of ND | 051800 | James River Correctional Ctr | 0.724449% | 1,384,051 | 240,834 | 240,834 | 455,716 | 293,986 | 152,681 | - |
| State of ND | 051900 | State Penitentiary | 1.024395% | 1,971,671 | 352,116 | 352,116 | 655,967 | 426,327 | 185,145 | - |
| State | 052000 | Rough Rider Industries | 0.139506% | 114,549 | 14,167 | 14,167 | 55,547 | 24,507 | 6,161 | - |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | 0.647355% | 923,985 | 163,286 | 163,286 | 355,301 | 209,400 | 32,712 | - |
| State of ND | 054000 | Adjutant General ND National Guard | 1.026744% | 1,904,640 | 349,077 | 349,077 | 653,625 | 422,251 | 130,610 | - |
| State of ND | 060100 | Department Of Commerce | 0.433749% | 1,140,511 | 212,918 | 212,918 | 341,574 | 244,240 | 128,861 | - |
| State of ND | 060200 | Dept Of Agriculture | 0.371067% | 487,205 | 81,498 | 81,498 | 191,563 | 108,304 | 24,342 | - |
| State of ND | 060700 | Milk Marketing Board | 0.019552% | 23,030 | 3,690 | 3,690 | 9,489 | 5,111 | 1,050 | - |
| State of ND | 060800 | ND Oilseed Council | 0.002362% | 18,654 | 3,792 | 3,792 | 4,493 | 3,954 | 2,623 | - |
| State | 061100 | ND Soybean Council | 0.040402% | 65,388 | 11,548 | 11,548 | 23,532 | 14,453 | 4,307 | - |
| State of ND | 061400 | ND Corn Utilization Council | 0.019213% | (17,436) | (8,670) | (8,670) | (2,971) | (6,828) | 9,703 | - |
| State of ND | 061600 | State Seed Department | 0.126744% | 276,727 | 52,151 | 52,151 | 89,745 | 61,128 | 21,552 | - |
| State | 062400 | Beef Commission | 0.016180% | 45,142 | 8,492 | 8,492 | 13,291 | 9,661 | 5,206 | - |
| State of ND | 062500 | ND Wheat Commission | 0.041781% | 42,930 | 5,945 | 5,945 | 18,337 | 9,049 | 3,654 | - |
| State of ND | 062600 | ND Barley Council | 0.012384% | 14,643 | 2,375 | 2,375 | 6,048 | 3,270 | 575 | - |
| State | 066500 | State Fair Association | 0.107160% | 188,372 | 32,444 | 32,444 | 64,229 | 40,285 | 18,970 | - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|----------------------|-------------|---|---------------------|---|-----------|-----------|-----------|-----------|----------|------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| State of ND | 067000 | Racing Commission | 0.012718% | 17,191 | 2,980 | 2,980 | 6,752 | 3,889 | 590 | - |
| State of ND | 070100 | Historical Society | 0.393401% | 699,082 | 120,667 | 120,667 | 237,355 | 149,455 | 70,938 | - |
| State of ND | 070900 | ND Council On The Arts | 0.029263% | 29,806 | 4,392 | 4,392 | 13,072 | 6,533 | 1,417 | - |
| State of ND | 072000 | Game & Fish Department | 0.983430% | 1,230,343 | 197,413 | 197,413 | 489,114 | 269,121 | 77,282 | - |
| State of ND | 075000 | Parks & Recreation Department | 0.376229% | 1,000,539 | 189,749 | 189,749 | 301,344 | 216,616 | 103,081 | - |
| State of ND | 077000 | Water Commission | 0.635317% | 1,149,659 | 206,357 | 206,357 | 394,801 | 252,045 | 90,099 | - |
| State | 080100 | Department Of Transportation | 6.240780% | 7,162,623 | 1,128,084 | 1,128,084 | 2,979,195 | 1,582,248 | 345,012 | - |
| State | 090000 | ND State Board Of Accountancy | 0.027103% | 203,367 | 41,326 | 41,326 | 49,365 | 43,194 | 28,156 | - |
| State | 090100 | Board Of Medical Examiners | 0.033190% | 144,686 | 28,185 | 28,185 | 38,030 | 30,574 | 19,712 | - |
| State | 090200 | Board Of Pharmacy | 0.021678% | 29,162 | 5,043 | 5,043 | 11,473 | 6,594 | 1,009 | - |
| State | 090600 | Real Estate Commission | 0.012610% | 37,274 | 8,065 | 8,065 | 11,805 | 8,859 | 480 | - |
| State | 090900 | Electrical Board | 0.164599% | 457,568 | 90,778 | 90,778 | 139,601 | 102,123 | 34,288 | - |
| State | 099501 | ND System Information Technology Services | 0.190795% | 447,445 | 85,142 | 85,142 | 141,735 | 98,628 | 36,798 | - |
| District Health Unit | 100002 | McIntosh District Health Unit | 0.006428% | 11,720 | 2,232 | 2,232 | 4,138 | 2,681 | 437 | - |
| District Health Unit | 100003 | Wells County Dist Health Unit | 0.014866% | 6,959 | 733 | 733 | 5,142 | 1,803 | (1,452) | - |
| District Health Unit | 100004 | Central Valley Health Unit | 0.102722% | 114,581 | 15,792 | 15,792 | 46,261 | 23,501 | 13,235 | - |
| District Health Unit | 100005 | Dickey County Health District | 0.014428% | 14,913 | 1,923 | 1,923 | 6,203 | 3,009 | 1,855 | - |
| District Health Unit | 100006 | Emmons County Public Health | 0.016263% | 52,468 | 9,960 | 9,960 | 14,784 | 11,136 | 6,628 | - |
| District Health Unit | 100007 | Rolette County Public Health | 0.036650% | 82,157 | 15,480 | 15,480 | 26,351 | 18,083 | 6,763 | - |
| District Health Unit | 100008 | Towner County Public Health Unit | 0.005754% | 6,929 | 1,143 | 1,143 | 2,849 | 1,558 | 236 | - |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | 0.013280% | 17,612 | 2,989 | 2,989 | 6,929 | 3,943 | 762 | - |
| District Health Unit | 100010 | First District Health Unit | 0.217038% | 373,973 | 64,004 | 64,004 | 128,381 | 79,902 | 37,682 | - |
| District Health Unit | 100011 | Lake Region District Health Unit | 0.079021% | 111,153 | 19,866 | 19,866 | 43,304 | 25,462 | 2,655 | - |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | 0.173315% | 211,505 | 31,770 | 31,770 | 83,178 | 44,620 | 20,167 | - |
| District Health Unit | 100013 | Upper Missouri Health Unit | 0.105597% | 202,978 | 33,802 | 33,802 | 65,123 | 41,721 | 28,530 | - |
| District Health Unit | 100014 | Kidder County District Health Unit | 0.005278% | 23,107 | 4,505 | 4,505 | 6,070 | 4,884 | 3,143 | - |
| District Health Unit | 100015 | Southwestern District Health Unit | 0.121341% | 168,911 | 30,066 | 30,066 | 66,057 | 38,674 | 4,048 | - |
| District Health Unit | 100017 | City-County Health District | 0.060422% | 119,272 | 21,509 | 21,509 | 39,431 | 25,869 | 10,954 | - |
| District Health Unit | 100018 | Sargent County District Health Unit | 0.008797% | 29,315 | 6,363 | 6,363 | 8,972 | 6,911 | 706 | - |
| District Health Unit | 100019 | Trails District Health Unit | 0.015868% | 17,075 | 2,664 | 2,664 | 7,371 | 3,817 | 559 | - |
| District Health Unit | 100021 | Cavalier County Health Dist | 0.011899% | 10,918 | 1,605 | 1,605 | 4,924 | 2,422 | 362 | - |
| District Health Unit | 100022 | Wash County Health District | 0.027501% | 25,196 | 3,733 | 3,733 | 11,890 | 5,728 | 112 | - |
| District Health Unit | 100023 | Custer Health Unit | 0.130608% | 161,263 | 25,461 | 25,461 | 64,201 | 35,020 | 11,120 | - |
| City | 200002 | City Of Meville | 0.007899% | 3,646 | 579 | 579 | 2,922 | 1,124 | (1,558) | - |
| City | 200003 | City Of Drayton | 0.026511% | 47,818 | 7,952 | 7,952 | 15,815 | 9,929 | 6,170 | - |
| City | 200004 | City Of Fessenden | 0.003868% | (3,513) | (1,298) | (1,298) | (151) | (977) | 211 | - |
| City | 200005 | City Of Westhope | 0.015653% | 28,282 | 5,152 | 5,152 | 9,795 | 6,269 | 1,914 | - |
| City | 200006 | City Of Belfield | 0.045234% | 66,563 | 9,984 | 9,984 | 23,401 | 13,412 | 9,782 | - |
| City | 200008 | City Of Rolla | 0.031072% | 73,439 | 13,524 | 13,524 | 22,740 | 15,772 | 7,879 | - |
| City | 200009 | City Of New Town | 0.087586% | 379,754 | 81,321 | 81,321 | 107,300 | 86,811 | 23,001 | - |
| City | 200010 | City Of Cavalier | 0.046415% | 24,782 | 3,036 | 3,036 | 16,803 | 6,358 | (4,451) | - |
| City | 200011 | City Of Harvey | 0.050934% | 72,895 | 12,024 | 12,024 | 27,132 | 15,748 | 5,967 | - |
| City | 200012 | City Of Napoleon | 0.022131% | 58,835 | 10,487 | 10,487 | 17,052 | 12,144 | 8,665 | - |
| City | 200014 | City Of Grand Forks | 1.933340% | 4,436,279 | 838,520 | 838,520 | 1,411,979 | 975,617 | 371,643 | - |
| City | 200015 | City Of Killdeer | 0.082744% | 313,735 | 63,099 | 63,099 | 87,642 | 68,778 | 31,117 | - |
| City | 200016 | City Of Ellendale | 0.029956% | 38,589 | 6,600 | 6,600 | 15,485 | 8,747 | 1,157 | - |
| City | 200017 | City Of Wishek | 0.021985% | 164,255 | 34,479 | 34,479 | 41,000 | 35,873 | 18,424 | - |
| City | 200018 | City Of Granville | 0.005244% | 10,718 | 1,994 | 1,994 | 3,550 | 2,365 | 815 | - |
| City | 200019 | City Of Linton | 0.022349% | 20,006 | 2,539 | 2,539 | 9,168 | 4,206 | 1,554 | - |
| City | 200020 | City Of Finley | 0.009061% | 21,362 | 4,556 | 4,556 | 7,244 | 5,141 | (1,35) | - |
| City | 200021 | City Of Wilton | 0.013262% | 36,415 | 7,839 | 7,839 | 11,772 | 8,687 | 278 | - |
| City | 200022 | City Of Ray | 0.019750% | 18,195 | 4,126 | 4,126 | 9,984 | 5,401 | (5,442) | - |
| City | 200025 | City Of Medora | 0.026455% | 25,977 | 4,530 | 4,530 | 12,377 | 6,383 | (1,843) | - |
| City | 200026 | City Of Velva | 0.018511% | 68,520 | 13,190 | 13,190 | 18,680 | 14,524 | 8,936 | - |
| City | 200028 | City Of Thompson | 0.011560% | 8,960 | 1,065 | 1,065 | 4,494 | 1,922 | 414 | - |
| City | 200029 | City Of Williston | 1.145185% | 4,260,397 | 866,803 | 866,803 | 1,206,482 | 944,247 | 376,062 | - |
| City | 200030 | City Of Bowman | 0.056917% | 106,647 | 20,994 | 20,994 | 37,877 | 24,890 | 1,892 | - |
| City | 200031 | City Of Tioga | 0.082988% | 116,464 | 25,332 | 25,332 | 49,947 | 30,709 | (14,856) | - |
| City | 200033 | City Of Rhame | 0.002977% | (18,956) | (5,058) | (5,058) | (4,175) | (4,732) | 67 | - |
| City | 200035 | City Of Fargo | 2.742572% | 6,057,531 | 1,134,352 | 1,134,352 | 1,947,841 | 1,329,567 | 511,419 | - |
| City | 200036 | City Of Jamestown | 0.497234% | 912,199 | 165,954 | 165,954 | 313,441 | 201,503 | 65,347 | - |
| City | 200037 | City Of Beach | 0.020053% | 65,869 | 13,719 | 13,719 | 19,667 | 15,035 | 3,729 | - |
| City | 200038 | City Of Glenburn | 0.005634% | 6,053 | 921 | 921 | 2,592 | 1,332 | 287 | - |
| City | 200040 | City Of Kulm | 0.012365% | 16,649 | 2,353 | 2,353 | 6,020 | 3,293 | 2,630 | - |
| City | 200041 | City Of Harwood | 0.010538% | 21,153 | 3,782 | 3,782 | 6,908 | 4,547 | 2,134 | - |
| City | 200045 | City Of Mapleton | 0.009084% | (5,348) | (1,264) | (1,264) | 1,430 | (642) | (3,608) | - |
| City | 200046 | City Of Wahpeton | 0.239829% | 334,193 | 57,012 | 57,012 | 128,149 | 74,298 | 17,722 | - |
| City | 200049 | City Of Elgin | 0.006133% | 8,108 | 2,196 | 2,196 | 4,015 | 2,548 | (2,847) | - |
| City | 200050 | City Of Rugby | 0.063622% | 141,159 | 25,393 | 25,393 | 44,265 | 30,041 | 16,067 | - |
| City | 200051 | City Of New Salem | 0.009366% | 21,209 | 4,347 | 4,347 | 7,125 | 4,974 | 416 | - |
| City | 200052 | City Of Walhalla | 0.024983% | 24,213 | 851 | 851 | 8,261 | 11,279 | 11,279 | - |
| City | 200053 | City Of Gwinner | 0.020803% | 70,801 | 13,753 | 13,753 | 19,924 | 15,231 | 8,140 | - |
| City | 200054 | City Of Kenmare | 0.036443% | 75,230 | 11,678 | 11,678 | 22,488 | 14,529 | 14,857 | - |
| City | 200055 | City Of Watford City | 0.301585% | 1,130,430 | 228,963 | 228,963 | 318,417 | 249,472 | 104,615 | - |
| City | 200057 | City Of Cooperstown | 0.016641% | 36,817 | 6,406 | 6,406 | 11,342 | 7,646 | 5,017 | - |
| City | 200058 | City Of New England | 0.009197% | (13,978) | (3,265) | (3,265) | (537) | (2,609) | (4,302) | - |
| City | 200059 | City Of Carrington | 0.070683% | 91,253 | 15,872 | 15,872 | 36,837 | 20,901 | 1,771 | - |
| City | 200060 | City Of Mott | 0.010578% | 16,300 | 2,876 | 2,876 | 6,014 | 3,636 | 898 | - |
| City | 200061 | City Of Larimore | 0.009928% | 22,201 | 4,663 | 4,663 | 7,608 | 5,314 | (47) | - |
| City | 200062 | City Of Sherwood | 0.003126% | 6,932 | 987 | 987 | 1,914 | 1,246 | 798 | - |
| City | 200063 | City Of Lamoure | 0.017355% | 31,719 | 5,082 | 5,082 | 10,230 | 6,397 | 4,928 | - |
| City | 200064 | City Of Michigan | 0.005307% | 20,784 | 3,652 | 3,652 | 5,226 | 4,073 | 4,181 | - |
| City | 200065 | City Of Park River | 0.042845% | 51,227 | 7,929 | 7,929 | 20,638 | 11,075 | 3,656 | - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|---------------|-------------|----------------------|---------------------|---|-----------|-----------|-----------|-----------|-----------|------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| City | 200067 | City Of Hatton | 0.008999% | 13,904 | 2,412 | 2,412 | 5,081 | 3,063 | 936 | - |
| City | 200069 | City Of Northwood | 0.021375% | 77,264 | 14,443 | 14,443 | 20,783 | 16,029 | 11,566 | - |
| City | 200070 | City Of Powers Lake | 0.005257% | 14,524 | 1,517 | 1,517 | 3,076 | 2,028 | 6,386 | - |
| City | 200072 | City Of Towner | 0.008874% | 34,457 | 6,162 | 6,162 | 8,795 | 6,858 | 6,480 | - |
| City | 200073 | City Of Pembina | 0.008003% | 9,507 | 1,430 | 1,430 | 3,804 | 2,023 | 820 | - |
| City | 200075 | City Of Underwood | 0.008107% | 8,901 | 1,392 | 1,392 | 3,796 | 1,982 | 339 | - |
| City | 200076 | City Of New Leipzig | 0.002593% | 3,623 | 622 | 622 | 1,391 | 808 | 180 | - |
| City | 200077 | City Of Stanley | 0.089461% | 230,665 | 46,596 | 46,596 | 73,132 | 52,653 | 11,688 | - |
| City | 200080 | City Of Crosby | 0.020320% | 62,532 | 11,950 | 11,950 | 17,977 | 13,407 | 7,248 | - |
| City | 200083 | City Of Grafton | 0.151409% | 254,169 | 43,011 | 43,011 | 87,921 | 54,129 | 26,097 | - |
| City | 200084 | City Of Enerado | 0.006942% | 18,858 | 4,082 | 4,082 | 6,141 | 4,521 | 32 | - |
| City | 200085 | City Of Lincoln | 0.042579% | 100,286 | 16,516 | 16,516 | 29,145 | 19,809 | 18,300 | - |
| City | 200086 | City Of Minto | 0.008011% | 9,085 | 1,450 | 1,450 | 3,826 | 2,029 | 330 | - |
| City | 200087 | City Of Ashley | 0.009613% | 27,039 | 5,716 | 5,716 | 8,568 | 6,341 | 698 | - |
| City | 200088 | City Of Neche | 0.004371% | 3,311 | 407 | 407 | 1,704 | 727 | 66 | - |
| City | 200089 | City Of Surrey | 0.041330% | 161,524 | 33,560 | 33,560 | 45,819 | 36,280 | 12,305 | - |
| City | 200090 | City Of Hankinson | 0.022032% | 41,916 | 7,269 | 7,269 | 13,804 | 8,885 | 4,689 | - |
| City | 200091 | City Of New Rockford | 0.018948% | 39,349 | 7,971 | 7,971 | 13,591 | 9,246 | 570 | - |
| City | 200094 | City Of West Fargo | 0.712207% | 1,660,048 | 310,608 | 310,608 | 521,860 | 361,510 | 155,462 | - |
| City | 200097 | City Of Devils Lake | 0.079173% | 450,645 | 99,945 | 99,945 | 123,429 | 104,429 | 22,897 | - |
| City | 200098 | City Of Oakes | 0.066599% | 96,230 | 16,997 | 16,997 | 36,751 | 21,748 | 3,737 | - |
| City | 200100 | City Of Mohall | 0.013820% | 5,946 | (2) | (2) | 4,097 | 1,052 | 801 | - |
| City | 200101 | City Of Lidgerwood | 0.006656% | 20,575 | 4,328 | 4,328 | 6,302 | 4,760 | 857 | - |
| City | 200102 | City Of McClusky | 0.003302% | 5,805 | 1,124 | 1,124 | 2,103 | 1,354 | 100 | - |
| City | 200103 | City Of Burlington | 0.018065% | 86,422 | 18,285 | 18,285 | 23,644 | 19,433 | 6,775 | - |
| City | 200104 | City Of Lisbon | 0.027614% | 26,488 | 4,050 | 4,050 | 12,240 | 6,044 | 104 | - |
| City | 200110 | City Of Halliday | 0.011948% | 22,134 | 3,114 | 3,114 | 6,658 | 4,072 | 5,176 | - |
| City | 200111 | City Of Maddock | 0.012632% | 39,846 | 7,956 | 7,956 | 11,703 | 8,824 | 3,407 | - |
| City | 200114 | City Of Regent | 0.005761% | 38,979 | 8,156 | 8,156 | 9,865 | 8,523 | 4,279 | - |
| City | 200115 | City Of Lakota | 0.018785% | 61,786 | 14,431 | 14,431 | 20,003 | 15,493 | (2,572) | - |
| City | 200117 | City Of Alexander | 0.009327% | 64,314 | 14,565 | 14,565 | 17,331 | 15,040 | 2,813 | - |
| City | 200118 | City Of Berthold | 0.002879% | 14,186 | 3,317 | 3,317 | 4,171 | 3,466 | (85) | - |
| City | 200119 | City Of Carson | 0.006627% | 38,785 | 8,848 | 8,848 | 10,814 | 9,196 | 1,079 | - |
| City | 200120 | City Of Dodge | 0.000577% | 4,391 | 877 | 877 | 1,048 | 919 | 670 | - |
| County | 300001 | Adams County | 0.091530% | 187,903 | 35,521 | 35,521 | 62,670 | 41,970 | 12,221 | - |
| County | 300002 | Barnes County | 0.294738% | 684,077 | 130,417 | 130,417 | 217,840 | 151,208 | 54,195 | - |
| County | 300003 | Benson County | 0.174334% | 250,339 | 41,404 | 41,404 | 93,114 | 54,139 | 20,278 | - |
| County | 300004 | Billings County | 0.252965% | 424,488 | 74,720 | 74,720 | 149,753 | 92,976 | 32,319 | - |
| County | 300005 | Bottineau County | 0.306945% | 465,250 | 78,880 | 78,880 | 169,925 | 101,205 | 36,360 | - |
| County | 300006 | Bowman County | 0.156176% | 286,252 | 50,682 | 50,682 | 97,006 | 62,001 | 25,881 | - |
| County | 300007 | Burke County | 0.158417% | 298,757 | 53,303 | 53,303 | 100,292 | 64,766 | 27,093 | - |
| County | 300008 | Burleigh County | 1.480684% | 2,795,267 | 497,874 | 497,874 | 937,067 | 605,121 | 257,331 | - |
| County | 300009 | Cass County | 1.516913% | (2,580,976) | (624,787) | (624,787) | (174,847) | (513,387) | (643,168) | - |
| County | 300010 | Cavalier County | 0.191985% | 314,484 | 57,324 | 57,324 | 114,269 | 70,937 | 14,630 | - |
| County | 300011 | Dakota County | 0.176041% | 283,791 | 47,827 | 47,827 | 100,043 | 60,727 | 60,727 | - |
| County | 300012 | Divide County | 0.272454% | 534,137 | 103,011 | 103,011 | 183,825 | 121,935 | 22,355 | - |
| County | 300013 | Dunn County | 0.377637% | 931,186 | 182,365 | 182,365 | 294,378 | 208,563 | 63,515 | - |
| County | 300014 | Eddy County | 0.085741% | 143,478 | 24,316 | 24,316 | 49,748 | 30,604 | 14,494 | - |
| County | 300015 | Emmons County | 0.130826% | 209,629 | 33,504 | 33,504 | 72,309 | 43,287 | 27,025 | - |
| County | 300016 | Foster County | 0.102848% | 104,010 | 9,545 | 9,545 | 40,051 | 17,714 | 27,155 | - |
| County | 300018 | Grand Forks County | 1.469409% | 2,151,956 | 358,337 | 358,337 | 794,187 | 465,617 | 175,478 | - |
| County | 300019 | Grant County | 0.109862% | 183,294 | 29,264 | 29,264 | 61,851 | 37,525 | 25,390 | - |
| County | 300020 | Griggs County | 0.071506% | 63,324 | 8,147 | 8,147 | 29,357 | 13,456 | 4,217 | - |
| County | 300021 | Hettinger County | 0.111369% | 183,137 | 33,893 | 33,893 | 66,927 | 41,737 | 6,687 | - |
| County | 300023 | Lamoure County | 0.160028% | 370,392 | 73,197 | 73,197 | 120,664 | 84,196 | 19,138 | - |
| County | 300024 | Logan County | 0.074708% | 186,350 | 35,847 | 35,847 | 58,007 | 41,104 | 15,545 | - |
| County | 300025 | Mchenry County | 0.147479% | 282,537 | 52,525 | 52,525 | 96,269 | 62,978 | 18,240 | - |
| County | 300026 | Mcintosh County | 0.103717% | 212,455 | 39,843 | 39,843 | 70,607 | 47,185 | 14,977 | - |
| County | 300027 | Mckenzie County | 0.816277% | 3,189,252 | 648,465 | 648,465 | 890,585 | 703,752 | 297,985 | - |
| County | 300028 | McLean County | 0.415900% | 673,221 | 119,540 | 119,540 | 242,903 | 149,358 | 41,880 | - |
| County | 300029 | Mercer County | 0.346286% | 966,070 | 187,270 | 187,270 | 289,984 | 211,628 | 89,918 | - |
| County | 300030 | Morton County | 0.549545% | 1,084,543 | 209,012 | 209,012 | 372,015 | 247,206 | 47,298 | - |
| County | 300031 | Mountrail County | 0.592772% | 1,690,100 | 333,583 | 333,583 | 509,408 | 374,668 | 138,858 | - |
| County | 300032 | NeLson County | 0.138191% | 227,379 | 38,852 | 38,852 | 79,841 | 48,942 | 20,892 | - |
| County | 300033 | Oliver County | 0.074355% | 149,429 | 28,786 | 28,786 | 50,841 | 33,959 | 7,057 | - |
| County | 300034 | Pembina County | 0.278436% | 447,268 | 78,491 | 78,491 | 161,079 | 98,548 | 30,659 | - |
| County | 300035 | Pierce County | 0.236958% | 624,376 | 122,290 | 122,290 | 192,575 | 138,770 | 48,451 | - |
| County | 300036 | Ramsey County | 0.306481% | 442,647 | 76,469 | 76,469 | 167,376 | 98,512 | 23,821 | - |
| County | 300037 | Ransom County | 0.147837% | 242,420 | 42,262 | 42,262 | 86,112 | 52,957 | 18,827 | - |
| County | 300038 | Renville County | 0.127308% | 224,917 | 39,575 | 39,575 | 77,336 | 48,799 | 19,632 | - |
| County | 300039 | Richland County | 0.534020% | 606,891 | 94,108 | 94,108 | 252,507 | 133,103 | 33,065 | - |
| County | 300040 | Rolette County | 0.201208% | 276,855 | 47,004 | 47,004 | 106,686 | 61,516 | 14,645 | - |
| County | 300042 | Sheridan County | 0.060595% | 123,936 | 22,938 | 22,938 | 40,911 | 27,259 | 9,890 | - |
| County | 300044 | Slope County | 0.055219% | 98,885 | 19,223 | 19,223 | 35,602 | 23,027 | 1,810 | - |
| County | 300045 | Stark County | 0.583577% | 1,292,638 | 241,060 | 241,060 | 414,158 | 282,717 | 113,643 | - |
| County | 300046 | Steele County | 0.095282% | 291,473 | 59,513 | 59,513 | 87,775 | 65,913 | 18,759 | - |
| County | 300047 | Stutsman County | 0.634690% | 1,303,259 | 247,882 | 247,882 | 436,141 | 292,431 | 79,923 | - |
| County | 300048 | Towner County | 0.102013% | 222,147 | 41,387 | 41,387 | 71,645 | 48,666 | 18,062 | - |
| County | 300049 | Traill County | 0.279178% | 432,896 | 75,914 | 75,914 | 158,723 | 95,980 | 26,365 | - |
| County | 300050 | Walsh County | 0.334919% | 602,977 | 106,902 | 106,902 | 206,244 | 131,127 | 51,802 | - |
| County | 300051 | Ward County | 0.936847% | 1,913,939 | 344,104 | 344,104 | 621,987 | 412,054 | 191,690 | - |
| County | 300052 | Wells County | 0.165463% | 218,587 | 30,534 | 30,534 | 79,613 | 43,161 | 34,745 | - |
| County | 300053 | Williams County | 1.041346% | 3,471,778 | 686,993 | 686,993 | 995,872 | 759,450 | 342,470 | - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|-----------------|-------------|--|---------------------|---|-----------|-----------|-----------|-----------|---------|------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| School District | 400002 | Mcclusky Public Schools | 0.013558% | 16,616 | 2,855 | 2,855 | 6,877 | 3,823 | 206 | - |
| School District | 400003 | Lake Region Special Education Unit | 0.060063% | 40,537 | 3,536 | 3,536 | 21,351 | 8,069 | 4,045 | - |
| School District | 400004 | Lidgerwood Public School | 0.030964% | 50,888 | 8,471 | 8,471 | 17,656 | 10,754 | 5,536 | - |
| School District | 400006 | Halliday Public School | 0.014811% | 59,733 | 10,927 | 10,927 | 15,321 | 12,065 | 10,493 | - |
| School District | 400007 | Oliver-Mercer Special Education Unit | 0.042396% | 82,958 | 14,655 | 14,655 | 27,231 | 17,748 | 8,669 | - |
| School District | 400008 | Underwood School District #8 | 0.032214% | 72,152 | 13,266 | 13,266 | 22,821 | 15,585 | 7,214 | - |
| School District | 400010 | New Town Public School District | 0.152151% | 382,971 | 67,586 | 67,586 | 112,717 | 78,970 | 56,112 | - |
| School District | 400011 | Botineau Public School | 0.144461% | 248,984 | 46,111 | 46,111 | 88,961 | 56,308 | 11,493 | - |
| School District | 400012 | Peace Garden Special Services | 0.035142% | 53,839 | 9,786 | 9,786 | 20,210 | 12,268 | 1,789 | - |
| School District | 400014 | Beulah Public School #27 | 0.091834% | 236,362 | 39,236 | 39,236 | 66,475 | 46,400 | 45,015 | - |
| School District | 400016 | St John School District #3 | 0.070454% | 167,098 | 29,190 | 29,190 | 50,088 | 34,459 | 24,171 | - |
| School District | 400017 | Ellendale Public School District #40 | 0.045337% | 105,670 | 20,199 | 20,199 | 33,647 | 23,393 | 8,232 | - |
| School District | 400018 | Rural Cass Special Education Unit | 0.021800% | (30,982) | (8,567) | (8,567) | (2,101) | (6,871) | (4,876) | - |
| School District | 400019 | Fargo Public Schools | 2.110282% | 2,979,291 | 481,455 | 481,455 | 1,107,397 | 636,663 | 272,321 | - |
| School District | 400020 | Surrey Schools | 0.060008% | 90,656 | 15,638 | 15,638 | 33,438 | 19,971 | 5,971 | - |
| School District | 400021 | Jamestown Public School District #1 | 0.332878% | 670,239 | 119,324 | 119,324 | 218,061 | 143,568 | 69,962 | - |
| School District | 400023 | Warwick Public School | 0.039287% | 85,986 | 14,426 | 14,426 | 26,079 | 17,408 | 13,647 | - |
| School District | 400024 | Souris Valley Special Services | 0.116698% | 125,803 | 21,036 | 21,036 | 55,650 | 29,350 | (1,269) | - |
| School District | 400025 | Rugby Public School District #5 | 0.061802% | 80,712 | 14,698 | 14,698 | 33,029 | 19,030 | (743) | - |
| School District | 400026 | Billings County School District | 0.038496% | 44,195 | 8,510 | 8,510 | 19,929 | 11,142 | (3,896) | - |
| School District | 400027 | Belcourt School District #7 | 0.507975% | 550,580 | 80,600 | 80,600 | 231,273 | 118,068 | 40,039 | - |
| School District | 400028 | West Fargo Public School #6 | 1.548263% | 4,219,239 | 825,616 | 825,616 | 1,284,854 | 933,537 | 349,616 | - |
| School District | 400029 | Minot Public School District #1 | 1.580036% | 3,312,863 | 609,103 | 609,103 | 1,077,766 | 722,450 | 294,441 | - |
| School District | 400030 | Belfield Public School #13 | 0.036920% | 119,026 | 25,192 | 25,192 | 36,144 | 27,574 | 4,924 | - |
| School District | 400031 | Minto Public School District #20 | 0.042680% | 105,670 | 20,325 | 20,325 | 32,985 | 23,326 | 8,709 | - |
| School District | 400033 | Harvey Public School Dist #38 | 0.062878% | 158,442 | 29,697 | 29,697 | 48,347 | 34,211 | 16,490 | - |
| School District | 400034 | Oakes Public Schools | 0.060838% | 66,298 | 7,994 | 7,994 | 26,040 | 12,676 | 11,594 | - |
| School District | 400035 | Larimore Public School District #44 | 0.056869% | 80,163 | 14,866 | 14,866 | 31,734 | 18,835 | (138) | - |
| School District | 400036 | Hazen Public School District #3 | 0.061733% | 79,193 | 13,220 | 13,220 | 31,531 | 17,673 | 3,549 | - |
| School District | 400038 | Park River Area School District | 0.060221% | 116,709 | 21,021 | 21,021 | 38,883 | 25,367 | 10,417 | - |
| School District | 400039 | Hillsboro Public School | 0.047365% | 35,924 | 4,509 | 4,509 | 18,558 | 7,986 | 362 | - |
| School District | 400040 | Lisbon Public School | 0.062825% | 74,415 | 11,897 | 11,897 | 30,532 | 16,460 | 3,629 | - |
| School District | 400042 | Northern Cass School District # 97 | 0.063925% | 122,136 | 22,766 | 22,766 | 41,727 | 27,290 | 7,587 | - |
| School District | 400043 | Mandaree Public School #36 | 0.071008% | 183,062 | 30,936 | 30,936 | 51,998 | 36,414 | 32,778 | - |
| School District | 400044 | Thompson Public School | 0.034583% | 46,817 | 7,416 | 7,416 | 17,674 | 9,969 | 4,342 | - |
| School District | 400045 | Northern Plains Special Ed Unit | 0.011953% | 11,975 | 1,756 | 1,756 | 5,301 | 2,632 | 530 | - |
| School District | 400046 | Bowman County School District #1 | 0.054383% | 12,459 | 207 | 207 | 16,338 | 4,091 | (8,384) | - |
| School District | 400047 | Apple Creek Elementary School | 0.006382% | 15,179 | 2,827 | 2,827 | 4,720 | 3,282 | 1,523 | - |
| School District | 400048 | Burke Central School | 0.017792% | 110,526 | 23,570 | 23,570 | 28,848 | 24,664 | 9,874 | - |
| School District | 400049 | Washburn Public School | 0.041796% | 116,999 | 23,573 | 23,573 | 35,971 | 26,415 | 7,467 | - |
| School District | 400050 | Enderlin Area School District #24 | 0.050566% | 72,432 | 12,127 | 12,127 | 27,125 | 15,803 | 5,250 | - |
| School District | 400051 | Midkota School | 0.018342% | 132,493 | 28,536 | 28,536 | 33,976 | 29,619 | 11,826 | - |
| School District | 400052 | Velva Public School | 0.042001% | 75,610 | 13,275 | 13,275 | 25,733 | 16,326 | 7,001 | - |
| School District | 400053 | Sheyenne Valley Special Education Unit | 0.056438% | 40,123 | 3,252 | 3,252 | 19,992 | 7,567 | 6,060 | - |
| School District | 400054 | Center Stanton Public School | 0.024603% | 16,920 | 2,254 | 2,254 | 9,551 | 4,029 | (1,168) | - |
| School District | 400055 | Burleigh County Special Education Unit | 0.004872% | 4,912 | 692 | 692 | 2,137 | 1,054 | 337 | - |
| School District | 400056 | New Rockford Sheyenne Public School | 0.028818% | 55,512 | 9,464 | 9,464 | 18,011 | 11,601 | 6,972 | - |
| School District | 400057 | James River Multidistrict Special Education Unit | 0.043964% | 58,018 | 8,839 | 8,839 | 21,880 | 12,112 | 6,348 | - |
| School District | 400058 | Newburg United Public School | 0.021077% | 28,886 | 5,025 | 5,025 | 11,277 | 6,533 | 1,026 | - |
| School District | 400059 | Napoleon Public School District #2 | 0.029901% | 77,006 | 14,510 | 14,510 | 23,739 | 16,650 | 7,957 | - |
| School District | 400060 | Yellowstone School District # 14 | 0.018226% | 87,809 | 17,324 | 17,324 | 22,730 | 18,605 | 11,106 | - |
| School District | 400061 | Cavalier Public Schools | 0.049963% | 102,359 | 18,283 | 18,283 | 33,103 | 21,920 | 10,770 | - |
| School District | 400062 | Richland School District # 44 | 0.036042% | 10,007 | (386) | (386) | 10,305 | 2,285 | (1,811) | - |
| School District | 400063 | Fort Totten School District # 30 | 0.035511% | 17,119 | 426 | 426 | 10,959 | 3,136 | 2,172 | - |
| School District | 400064 | Bismarck Public Schools | 2.472335% | 5,541,898 | 1,050,329 | 1,050,329 | 1,783,661 | 1,225,087 | 432,492 | - |
| School District | 400065 | Solen Public School Dist #3 | 0.028048% | 103,348 | 18,722 | 18,722 | 27,041 | 20,871 | 17,992 | - |
| School District | 400068 | Lakota Public School District # 66 | 0.030874% | 80,604 | 15,763 | 15,763 | 24,920 | 17,912 | 6,246 | - |
| School District | 400069 | Stanley Community Public School District # 2 | 0.129698% | 419,247 | 86,165 | 86,165 | 124,635 | 94,823 | 27,459 | - |
| School District | 400070 | Mandan Public School District #1 | 0.729628% | 1,322,938 | 245,736 | 245,736 | 462,154 | 297,298 | 72,014 | - |
| School District | 400072 | Killdeer Public School #16 | 0.062208% | 78,171 | 15,579 | 15,579 | 34,031 | 19,782 | (6,800) | - |
| School District | 400073 | Glenburn School District | 0.041393% | 92,000 | 17,160 | 17,160 | 29,437 | 20,115 | 8,128 | - |
| School District | 400074 | New Public School #8 | 0.054613% | 181,849 | 37,903 | 37,903 | 54,102 | 41,490 | 10,451 | - |
| School District | 400075 | Williston Public School #1 | 0.612159% | 2,355,798 | 463,170 | 463,170 | 644,745 | 506,374 | 278,339 | - |
| School District | 400076 | Valley City Public School | 0.094209% | 131,274 | 23,720 | 23,720 | 51,664 | 30,361 | 1,809 | - |
| School District | 400077 | Dickinson Public Schools | 0.542178% | 1,312,745 | 242,758 | 242,758 | 403,577 | 281,930 | 141,722 | - |
| School District | 400078 | Drayton Public School #19 | 0.018874% | (16,486) | (6,646) | (6,646) | (1,047) | (5,026) | 2,879 | - |
| School District | 400079 | Mohall Lansford Sherwood School | 0.037293% | 94,564 | 18,898 | 18,898 | 29,960 | 21,444 | 5,364 | - |
| School District | 400080 | Westhope Public School #17 | 0.028052% | 47,887 | 9,023 | 9,023 | 17,344 | 10,985 | 1,512 | - |
| School District | 400081 | Kindred Public School District #2 | 0.043749% | 49,317 | 8,005 | 8,005 | 20,981 | 11,156 | 1,170 | - |
| School District | 400082 | Grafton Public School District #3 | 0.159849% | 505,752 | 98,544 | 98,544 | 145,958 | 109,811 | 52,895 | - |
| School District | 400083 | Wilton Public School District | 0.029355% | 96,236 | 18,276 | 18,276 | 26,983 | 20,404 | 12,297 | - |
| School District | 400084 | Sheyenne Valley Career And Tech Center | 0.009641% | 18,690 | 3,632 | 3,632 | 6,492 | 4,298 | 636 | - |
| School District | 400085 | White Shield School Dist #85 | 0.084665% | 172,880 | 35,367 | 35,367 | 60,480 | 41,034 | 632 | - |
| School District | 400086 | Tgo School District #60 | 0.188637% | 443,467 | 82,800 | 82,800 | 138,752 | 96,307 | 42,808 | - |
| School District | 400087 | Turtle Lake Mercer School District #72 | 0.042070% | 137,534 | 30,540 | 30,540 | 43,018 | 33,096 | 340 | - |
| School District | 400088 | Lamoure School District #8 | 0.052454% | 97,914 | 17,871 | 17,871 | 33,430 | 21,618 | 7,124 | - |
| School District | 400089 | Divide County School Dist #1 | 0.068150% | 145,793 | 25,775 | 25,775 | 45,990 | 30,785 | 17,468 | - |
| School District | 400090 | Mott/Regent School Dist #1 | 0.038818% | 67,586 | 11,981 | 11,981 | 23,495 | 14,781 | 5,348 | - |
| School District | 400091 | United Public School District # 7 | 0.103548% | 297,491 | 60,621 | 60,621 | 91,335 | 67,587 | 17,327 | - |
| School District | 400092 | Kulm Public School District #7 | 0.034959% | 73,709 | 14,368 | 14,368 | 24,737 | 16,785 | 3,451 | - |
| School District | 400093 | Midway Public School District #128 | 0.050245% | 36,253 | 5,124 | 5,124 | 20,027 | 8,728 | (2,750) | - |
| School District | 400094 | Dunseith School District #1 | 0.127124% | 251,780 | 45,023 | 45,023 | 82,730 | 54,245 | 24,759 | - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER MAIN SYSTEM (CONTINUED)

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|-----------------------|-------------|--|---------------------|---|---------|---------|---------|---------|---------|------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| School District | 400095 | Carrington School District #49 | 0.042345% | 29,434 | 3,112 | 3,112 | 15,672 | 6,259 | 1,279 | - |
| School District | 400096 | Glen Ulin Public School #48 | 0.033969% | 66,792 | 12,144 | 12,144 | 22,220 | 14,587 | 5,697 | - |
| School District | 400099 | Manvel Public School | 0.016748% | 26,759 | 4,593 | 4,593 | 9,561 | 5,809 | 2,203 | - |
| School District | 400100 | Maple Valley School District | 0.034964% | 99,811 | 18,715 | 18,715 | 29,086 | 21,247 | 12,048 | - |
| School District | 400101 | North Border School District # 100 | 0.062788% | 181,805 | 33,708 | 33,708 | 52,332 | 38,306 | 23,751 | - |
| School District | 400102 | Mckenzie Cty Public School #1 | 0.185103% | 525,341 | 106,051 | 106,051 | 160,956 | 118,616 | 33,667 | - |
| School District | 400103 | Devils Lake Public School | 0.281076% | 448,832 | 77,833 | 77,833 | 161,205 | 98,173 | 33,788 | - |
| School District | 400104 | Mt Pleasant School Dist #4 | 0.039955% | 110,009 | 22,014 | 22,014 | 33,866 | 24,744 | 7,371 | - |
| School District | 400105 | Central Cass Public School District #7 | 0.075057% | 138,228 | 24,381 | 24,381 | 46,638 | 29,832 | 12,996 | - |
| School District | 400106 | Minor Public School District #2 | 0.034895% | 61,815 | 12,335 | 12,335 | 22,685 | 14,704 | (244) | - |
| School District | 400107 | Mapleton Public School | 0.010548% | 60,075 | 10,911 | 10,911 | 14,039 | 11,772 | 12,442 | - |
| School District | 400108 | Linton Public School District #36 | 0.046657% | 68,825 | 12,965 | 12,965 | 26,804 | 16,208 | (117) | - |
| School District | 400109 | Tioga Public School District #15 | 0.073618% | 143,497 | 27,851 | 27,851 | 49,687 | 32,942 | 5,166 | - |
| School District | 400114 | Zealand Public Schools | 0.007195% | 7,904 | 1,291 | 1,291 | 3,425 | 1,808 | 89 | - |
| School District | 400117 | Garrison Public School District #51 | 0.061691% | 168,794 | 32,768 | 32,768 | 51,067 | 37,101 | 15,090 | - |
| School District | 400118 | Kenmare Public School District #28 | 0.054427% | 165,396 | 32,421 | 32,421 | 48,565 | 36,225 | 15,764 | - |
| School District | 400119 | Lewis & Clark Public Schools | 0.053143% | 128,727 | 22,928 | 22,928 | 38,692 | 26,863 | 17,316 | - |
| School District | 400120 | Sw Special Education Unit | 0.011061% | 32,209 | 5,756 | 5,756 | 9,037 | 6,587 | 5,073 | - |
| School District | 400121 | North Valley Career & Technology Center | 0.017899% | 48,892 | 9,861 | 9,861 | 15,170 | 11,076 | 2,924 | - |
| School District | 400122 | Dakota Prairie Public School | 0.061459% | 122,616 | 23,580 | 23,580 | 41,810 | 27,861 | 5,785 | - |
| School District | 400123 | Beach Public School District #3 | 0.094377% | 241,038 | 46,757 | 46,757 | 74,750 | 53,364 | 19,410 | - |
| School District | 400124 | Rolette Public School | 0.023040% | 47,109 | 8,445 | 8,445 | 15,279 | 10,120 | 4,820 | - |
| School District | 400125 | Drake Public School District | 0.020953% | 25,761 | 5,649 | 5,649 | 11,864 | 7,008 | (4,409) | - |
| School District | 400137 | New Salem Almont School District #49 | 0.040495% | 62,851 | 11,078 | 11,078 | 23,090 | 13,983 | 3,622 | - |
| School District | 400138 | Max Public School | 0.034554% | 56,747 | 10,035 | 10,035 | 20,284 | 12,518 | 3,875 | - |
| School District | 400139 | East Central Special Education Unit | 0.040767% | 156,541 | 32,104 | 32,104 | 44,196 | 34,836 | 13,301 | - |
| School District | 400140 | North Sargent School District #3 | 0.030810% | 9,981 | 1,226 | 1,226 | 10,364 | 3,369 | (6,204) | - |
| School District | 400141 | Wahpeton Public School District 37 | 0.14146% | 202,970 | 35,762 | 35,762 | 77,628 | 45,831 | 7,987 | - |
| School District | 400142 | Medina Public School District #3 | 0.020332% | 27,700 | 4,528 | 4,528 | 10,559 | 6,016 | 2,069 | - |
| School District | 400143 | Pingree-Buchanan School District | 0.024162% | 20,927 | 2,701 | 2,701 | 9,868 | 4,492 | 1,165 | - |
| School District | 400144 | West River Student Services | 0.012884% | 59,242 | 11,613 | 11,613 | 15,434 | 12,535 | 8,047 | - |
| School District | 400145 | Leeds Public School District 6 | 0.019322% | 21,061 | 3,363 | 3,363 | 9,097 | 4,760 | 478 | - |
| School District | 400147 | Sawyer Public School | 0.019834% | 15,054 | 567 | 567 | 6,450 | 2,172 | 5,298 | - |
| School District | 400148 | Wilmar Multidistrict Special Education Unit | 0.073326% | 186,270 | 37,752 | 37,752 | 59,502 | 42,704 | 8,560 | - |
| School District | 400149 | Great NorthWest Education Cooperative | 0.014917% | 13,170 | 2,586 | 2,586 | 7,011 | 3,593 | (2,606) | - |
| School District | 400150 | Anamoose Public School District #14 | 0.016143% | 112,119 | 25,783 | 25,783 | 30,571 | 26,560 | 3,422 | - |
| School District | 400151 | South Prairie School District #70 | 0.062292% | 432,955 | 97,156 | 97,156 | 115,632 | 100,420 | 22,571 | - |
| School District | 400153 | South Heart Public School District #9 | 0.017851% | 135,672 | 27,095 | 27,095 | 32,390 | 28,377 | 20,715 | - |
| Political Subdivision | 500002 | Cass County Water Resource District | 0.019598% | 19,353 | 3,092 | 3,092 | 8,905 | 4,499 | (2,015) | - |
| Political Subdivision | 500003 | Wash County Water Resource District | 0.004930% | 14,894 | 2,764 | 2,764 | 4,226 | 3,126 | 2,354 | - |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | 0.003381% | 4,880 | 860 | 860 | 1,863 | 1,101 | 196 | - |
| Political Subdivision | 500006 | James River Soil Conservation District | 0.005322% | 17,355 | 3,515 | 3,515 | 5,094 | 3,873 | 1,358 | - |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | 0.017850% | 38,520 | 7,701 | 7,701 | 12,995 | 8,917 | 1,206 | - |
| Political Subdivision | 500008 | Traill County Water Resource District | 0.010407% | 11,689 | 1,869 | 1,869 | 4,956 | 2,622 | 373 | - |
| Political Subdivision | 500009 | Grafton Park District | 0.015189% | 38,445 | 6,797 | 6,797 | 11,302 | 7,934 | 5,615 | - |
| Political Subdivision | 500010 | Cass County Soil Conservation District | 0.019875% | 62,630 | 11,711 | 11,711 | 17,607 | 13,166 | 8,435 | - |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | 0.010816% | 23,270 | 4,613 | 4,613 | 7,821 | 5,353 | 870 | - |
| Political Subdivision | 500016 | Greater Ramsey Water District | 0.032114% | 63,358 | 11,453 | 11,453 | 20,978 | 13,771 | 5,703 | - |
| Political Subdivision | 500017 | Carmegie Regional Library | 0.008220% | 23,741 | 4,564 | 4,564 | 7,002 | 5,147 | 2,464 | - |
| Political Subdivision | 500018 | Griggs County Public Library | 0.003245% | 4,475 | 769 | 769 | 1,732 | 1,002 | 203 | - |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | 0.039410% | 38,003 | 6,323 | 6,323 | 18,012 | 9,112 | (1,767) | - |
| Political Subdivision | 500022 | Consolidated Waste Ltd | 0.013049% | 29,565 | 6,014 | 6,014 | 9,885 | 6,890 | 762 | - |
| Political Subdivision | 500023 | Wash County Housing Authority | 0.002959% | 2,780 | 410 | 410 | 1,288 | 622 | 50 | - |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 0.004405% | 11,617 | 1,981 | 1,981 | 3,287 | 2,322 | 2,046 | - |
| Political Subdivision | 500025 | Bowman City Park Board | 0.008424% | 33,240 | 7,382 | 7,382 | 9,881 | 7,885 | 710 | - |
| Political Subdivision | 500028 | Williston Housing Authority | 0.036295% | 34,692 | 5,410 | 5,410 | 16,176 | 8,021 | (325) | - |
| Political Subdivision | 500030 | Minot Rural Fire Department | 0.013105% | 51,316 | 9,948 | 9,948 | 13,835 | 10,891 | 6,694 | - |
| Political Subdivision | 500031 | Central Plains Water District | 0.019613% | 15,151 | 1,400 | 1,400 | 7,217 | 2,896 | 2,238 | - |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | 0.005472% | (14,392) | (3,285) | (3,285) | (1,662) | (2,884) | (3,276) | - |
| Political Subdivision | 500038 | Jamestown Regional Airport | 0.013349% | (12,471) | (4,343) | (4,343) | (383) | (3,254) | (148) | - |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | 0.004449% | 32,574 | 6,498 | 6,498 | 7,818 | 6,818 | 4,942 | - |
| Political Subdivision | 500040 | Fargo Park District | 0.237186% | 627,871 | 123,135 | 123,135 | 193,488 | 139,616 | 48,497 | - |
| Political Subdivision | 500041 | Bismarck Rural Fire Protection | 0.046296% | 132,623 | 25,305 | 25,305 | 39,038 | 28,609 | 14,366 | - |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 0.126021% | 368,443 | 68,667 | 68,667 | 106,047 | 77,861 | 47,201 | - |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | 0.009550% | 19,188 | 4,088 | 4,088 | 6,921 | 4,710 | (619) | - |
| Political Subdivision | 500049 | West Fargo Park District | 0.093004% | 156,945 | 28,341 | 28,341 | 55,927 | 34,977 | 9,359 | - |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 0.013154% | 51,649 | 10,130 | 10,130 | 14,032 | 11,063 | 6,294 | - |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | 0.005296% | 3,485 | 439 | 439 | 2,009 | 824 | (226) | - |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | 0.009144% | 10,120 | 1,639 | 1,639 | 4,351 | 2,295 | 196 | - |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | 0.004465% | 6,417 | 1,130 | 1,130 | 2,455 | 1,448 | 254 | - |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | 0.013081% | 33,906 | 6,444 | 6,444 | 10,324 | 7,377 | 3,317 | - |
| Political Subdivision | 500059 | Traill Rural Water District | 0.008847% | 18,138 | 2,138 | 2,138 | 4,762 | 2,904 | 6,196 | - |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | 0.004707% | 5,210 | 818 | 818 | 2,214 | 1,158 | 202 | - |
| Political Subdivision | 500061 | Ward County Water Resource District | 0.003439% | 3,263 | 462 | 462 | 1,482 | 713 | 144 | - |
| Political Subdivision | 500063 | Southwest Water Authority | 0.272279% | 768,844 | 149,660 | 149,660 | 230,422 | 168,756 | 70,346 | - |
| Political Subdivision | 500068 | Burleigh County Council On Aging | 0.054717% | 89,253 | 15,915 | 15,915 | 32,144 | 19,835 | 5,444 | - |
| Political Subdivision | 500072 | Watford City Park District | 0.031280% | 163,394 | 32,370 | 32,370 | 41,648 | 34,594 | 22,412 | - |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | 0.009967% | 14,589 | 2,505 | 2,505 | 5,461 | 3,225 | 893 | - |
| Political Subdivision | 500081 | Ramsey County Housing Authority | 0.021638% | 45,826 | 8,740 | 8,740 | 15,158 | 10,257 | 2,931 | - |
| Political Subdivision | 500082 | Grand Forks Public Library | 0.055347% | 114,343 | 22,485 | 22,485 | 38,902 | 26,287 | 4,184 | - |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 0.003199% | 3,318 | 430 | 430 | 1,379 | 669 | 410 | - |
| Political Subdivision | 500085 | Jamestown Parks And Recreation District | 0.016791% | 63,141 | 12,793 | 12,793 | 17,774 | 13,936 | 5,845 | - |

**SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER
MAIN SYSTEM (CONCLUDED)**

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|--------------------------|-------------|---|---------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| Political Subdivision | 500091 | Ramsey County Water Resource District | 0.001726% | 2,506 | 447 | 447 | 959 | 571 | 82 | - |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 0.030135% | 62,893 | 10,747 | 10,747 | 19,685 | 12,999 | 8,715 | - |
| Political Subdivision | 500108 | North Dakota Firefighters Association | 0.018320% | 26,004 | 4,516 | 4,516 | 9,950 | 5,831 | 1,191 | - |
| Political Subdivision | 500109 | James River Valley Library System | 0.032932% | 105,399 | 20,807 | 20,807 | 30,575 | 23,099 | 10,111 | - |
| Political Subdivision | 500110 | Grand Forks Park District | 0.156803% | 382,541 | 76,938 | 76,938 | 123,449 | 87,587 | 17,629 | - |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | 0.003767% | 4,466 | 681 | 681 | 1,799 | 958 | 347 | - |
| School District | 500113 | Lonetree Special Education Unit | 0.007832% | 18,419 | 3,526 | 3,526 | 5,849 | 4,076 | 1,442 | - |
| School District | 500114 | Roughrider Education Services Program (RESP) | 0.003254% | 9,620 | 2,333 | 2,333 | 3,298 | 2,510 | (854) | - |
| Political Subdivision | 500116 | Western Area Water Supply Authority | 0.101119% | 434,093 | 93,253 | 93,253 | 123,246 | 99,561 | 24,780 | - |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 0.013777% | 63,771 | 13,147 | 13,147 | 17,234 | 14,065 | 6,178 | - |
| Political Subdivision | 500121 | Devils Lake Park Board | 0.035385% | 259,762 | 54,859 | 54,859 | 65,355 | 57,065 | 27,624 | - |
| Political Subdivision | 500122 | North Central Soil Conservation District | 0.008654% | 64,520 | 12,878 | 12,878 | 15,445 | 13,500 | 9,819 | - |
| Total Main System | | | 99.999994% | \$ 182,429,758 | \$ 32,857,954 | \$ 32,857,952 | \$ 62,519,467 | \$ 40,041,006 | \$ 14,153,379 | \$ - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER

JUDGES

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|---------------|-------------|----------------------------|---------------------|---|---------------------|---------------------|-------------------|-------------------|-------------|-------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| State of ND | 018000 | ND Supreme Court | 100.000000% | \$ 207,827 | \$ (460,186) | \$ (457,491) | \$ 619,981 | \$ 505,523 | \$ - | \$ - |
| | | Total Judges System | 100.000000% | <u>\$ 207,827</u> | <u>\$ (460,186)</u> | <u>\$ (457,491)</u> | <u>\$ 619,981</u> | <u>\$ 505,523</u> | <u>\$ -</u> | <u>\$ -</u> |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| Employer Type | Employer ID | Employer | Proportionate Share | Total Deferred | Schedule of Deferred Outflows/(Inflows) | | | | | | |
|--|-------------|------------------------------------|---------------------|--------------------|---|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| | | | | | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter | |
| State | 012500 | Attorney General's Office | 12.766319% | \$ 378,805 | \$ 60,858 | \$ 65,927 | \$ 115,126 | \$ 87,614 | \$ 49,280 | \$ - | |
| City | 200010 | City Of Cavalier | 0.588958% | 10,393 | 747 | 981 | 3,251 | 2,080 | 3,334 | - | |
| City | 200016 | City Of Ellendale | 0.299571% | 4,995 | 249 | 368 | 1,522 | 937 | 1,919 | - | |
| City | 200029 | City Of Williston | 11.273049% | 450,128 | 81,909 | 86,386 | 129,830 | 104,816 | 47,187 | - | |
| City | 200030 | City Of Bowman | 0.678775% | 16,319 | 2,940 | 3,209 | 5,825 | 4,282 | 63 | - | |
| City | 200070 | City Of Powers Lake | 0.383393% | 16,781 | 3,748 | 3,900 | 5,377 | 4,421 | (665) | - | |
| City | 200103 | City Of Burlington | 0.377651% | 9,504 | 1,210 | 1,360 | 2,815 | 2,043 | 2,076 | - | |
| County | 300001 | Adams County | 0.735042% | 40,677 | 7,427 | 7,719 | 10,552 | 8,960 | 6,019 | - | |
| County | 300003 | Benson County | 0.588308% | 49,925 | 11,594 | 11,828 | 14,095 | 12,481 | (73) | - | |
| County | 300006 | Bowman County | 0.737823% | 18,666 | 3,466 | 3,759 | 6,602 | 4,914 | (75) | - | |
| County | 300009 | Cass County | 25.272323% | 2,548,871 | 500,878 | 510,914 | 608,307 | 552,115 | 376,657 | - | |
| County | 300013 | Dunn County | 3.590448% | 181,139 | 37,746 | 39,172 | 53,009 | 44,406 | 6,806 | - | |
| County | 300020 | Griggs County | 0.483828% | (8,186) | (3,236) | (3,044) | (1,180) | (2,072) | 1,346 | - | |
| County | 300027 | Mckenzie County | 6.626608% | 578,803 | 120,670 | 123,301 | 148,838 | 132,842 | 53,152 | - | |
| County | 300028 | McLean County | 2.474902% | 54,867 | 8,812 | 9,795 | 19,332 | 13,864 | 3,064 | - | |
| County | 300044 | Slope County | 0.384260% | 19,421 | 4,196 | 4,349 | 5,829 | 4,883 | 164 | - | |
| County | 300045 | Stark County | 5.126838% | 176,360 | 29,350 | 31,386 | 51,143 | 40,107 | 24,374 | - | |
| County | 300051 | Ward County | 11.286701% | 467,446 | 81,520 | 86,002 | 129,499 | 105,096 | 65,329 | - | |
| County | 300053 | Williams County | 13.904978% | 539,450 | 100,594 | 106,115 | 159,702 | 128,393 | 44,646 | - | |
| State of ND | 054000 | Adjutant General ND National Guard | 2.420225% | 326,029 | 64,795 | 65,774 | 75,101 | 69,719 | 50,640 | - | |
| Total Law Enforcement with Prior Main System Service System | | | | 100.000000% | \$ 5,880,393 | \$ 1,119,473 | \$ 1,159,201 | \$ 1,544,575 | \$ 1,321,901 | \$ 735,243 | \$ - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| Employer Type | Employer ID | Employer | Proportionate Share | Schedule of Deferred Outflows/(Inflows) | | | | | | | |
|--|-------------|---------------------|---------------------|---|-------------------|------------------|------------------|-------------------|------------------|------------------|-------------|
| | | | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter | |
| City | 200097 | City Of Devils Lake | 16.454400% | \$ 53,989 | \$ 12,203 | \$ 12,203 | \$ 15,394 | \$ 11,790 | \$ 2,399 | \$ - | |
| City | 200118 | City of Berthold | 1.069784% | 3,413 | 777 | 777 | 985 | 750 | 124 | - | |
| County | 300002 | Barnes County | 17.276101% | 61,701 | 13,908 | 13,908 | 17,258 | 13,475 | 3,152 | - | |
| County | 300030 | Morton County | 47.562790% | 178,092 | 40,147 | 40,147 | 49,369 | 38,954 | 9,475 | - | |
| County | 300040 | Rolette County | 17.636926% | 60,981 | 13,742 | 13,742 | 17,162 | 13,300 | 3,035 | - | |
| Total Law Enforcement with Prior Main System Service System | | | | 100.000001% | \$ 358,176 | \$ 80,777 | \$ 80,777 | \$ 100,168 | \$ 78,269 | \$ 18,185 | \$ - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF CONTRIBUTIONS MAIN SYSTEM

| During Year Ending Recognition Period | | 2015 | 2016 | 2015 | 2016 | Schedule of Deferred Outflow/(Inflow) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | | |
|---------------------------------------|-------------|---|---|-----------|--------------------------------|--|----------------|-------------|-----------|-----------|-----------|------------|------------|
| | | 5.98 | 5.8568 | | | | | | | | | | |
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of Contributions | | Changes in Proportionate Share | | Total Deferred | 2017 - 2021 | | | | | |
| | | | 2015 | 2016 | 2015 | 2016 | | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| State of ND | 010100 | Governor's Office | \$ (2,832) | \$ (26) | \$ (2,492) | \$ (40,325) | \$ 6,245 | \$ 3,087 | \$ 3,087 | \$ 3,087 | \$ 2,885 | \$ (5,901) | \$ - |
| State of ND | 010800 | Secretary Of State | 6,614 | (3,864) | (239,169) | 143,436 | (39,036) | (15,058) | (15,058) | (15,058) | (14,279) | 20,417 | - |
| State | 011000 | Office Of Management & Budget | (982) | (11,637) | (104,486) | 166,639 | 58,343 | 8,828 | 8,828 | 8,828 | 9,182 | 22,677 | - |
| State | 011200 | Information Technology Dept | (3,058) | (70,066) | (658,292) | (215,301) | (694,775) | (163,833) | (163,833) | (163,833) | (161,529) | (41,747) | - |
| State | 011700 | State Auditor's Office | 5,305 | (12,275) | (206,792) | 157,537 | (13,641) | (8,891) | (8,891) | (8,220) | 21,252 | - | - |
| State | 011800 | Central Services | (1,328) | 3,053 | 21,809 | (54,934) | (29,392) | (5,433) | (5,433) | (5,433) | (5,502) | (7,591) | - |
| State of ND | 012000 | State Treasurer's Office | 4,305 | (1,827) | (4,997) | 2,860 | 397 | 60 | 60 | 60 | 64 | 153 | - |
| State | 012500 | Attorney General's Office | (37,147) | 15,618 | (28,301) | 325,066 | 238,955 | 47,225 | 47,225 | 47,225 | 47,441 | 49,839 | - |
| State of ND | 012700 | Tax Department | 14,020 | (16,190) | (292,575) | 42,707 | (163,404) | (42,053) | (42,053) | (42,053) | (41,122) | 3,877 | - |
| State of ND | 013000 | Facility Management | (1,734) | (1,980) | (56,350) | (255,039) | (251,793) | (53,597) | (53,597) | (53,597) | (53,403) | (37,599) | - |
| State of ND | 014000 | Office Of Administrative Hearings | (842) | (3,133) | 3,793 | 74,490 | 61,138 | 12,677 | 12,677 | 12,670 | 10,437 | - | - |
| State | 016000 | Legislative Council | (7,142) | (36,129) | 161,454 | 514,760 | 499,611 | 107,527 | 107,527 | 107,527 | 107,009 | 70,021 | - |
| State of ND | 018000 | ND Supreme Court | 4,477 | 8,955 | (503,279) | (28,746) | (348,390) | (86,791) | (86,791) | (86,791) | (85,121) | (2,896) | - |
| State of ND | 018800 | Commission On Legal Counsel For Indigents | 8,760 | (3,890) | 16,636 | 232,858 | 206,776 | 43,341 | 43,341 | 43,341 | 43,255 | 33,498 | - |
| State | 019000 | Retirement & Investment Office | (4,218) | (4,369) | 174,895 | 54,573 | 155,227 | 37,113 | 37,113 | 37,113 | 36,544 | 7,344 | - |
| State | 019200 | ND Public Employees Retirement System | 4,981 | (5,943) | (183,057) | 100,501 | (40,105) | (13,634) | (13,634) | (13,634) | (13,056) | 13,833 | - |
| State of ND | 020100 | Public Instruction | (11,745) | 15,251 | 111,719 | (370,457) | (228,020) | (43,930) | (43,930) | (43,930) | (44,264) | (51,966) | - |
| State | 020200 | Education Standards & Practice | (1,852) | 2,704 | (4,082) | (51,552) | (44,458) | (9,332) | (9,332) | (9,332) | (9,314) | (7,148) | - |
| State | 021500 | ND University System Office | 2,593 | (7,242) | (27,722) | 3,808 | (19,573) | (4,788) | (4,788) | (4,788) | (4,705) | (504) | - |
| State of ND | 022300 | ND Youth Correctional Center | (2,385) | 386 | 16,001 | (83,680) | (60,010) | (11,945) | (11,945) | (11,945) | (11,991) | (12,184) | - |
| State of ND | 022400 | Juvenile Services - DOCR | 4,733 | 1,143 | (43,839) | 15,748 | (12,021) | (3,655) | (3,655) | (3,655) | (3,527) | (2,021) | - |
| State | 022600 | Land Department | 1,668 | (14,415) | (3,240) | 132,791 | 97,118 | 19,949 | 19,949 | 19,949 | 19,955 | 17,316 | - |
| State | 022700 | Bismarck State College | (14,484) | (15,731) | 123,113 | 118,770 | 157,745 | 35,758 | 35,758 | 35,758 | 35,758 | 15,074 | - |
| State | 022800 | Lake Region State College | 1,870 | 3,486 | (25,453) | (155,074) | (141,401) | (29,826) | (29,826) | (29,826) | (29,745) | (22,178) | - |
| State | 022900 | Williston State College | 6,482 | 2,825 | (3,152) | (49,993) | (36,898) | (7,497) | (7,497) | (7,509) | (6,898) | - | - |
| State | 023000 | University Of North Dakota | (42,462) | 123,654 | (954,401) | (3,671,284) | (3,605,367) | (772,427) | (772,427) | (772,427) | (769,096) | (518,990) | - |
| State | 023500 | North Dakota State University | (63,634) | (75,722) | (303,160) | (1,211,569) | (1,311,617) | (281,131) | (281,131) | (281,131) | (279,053) | (188,321) | - |
| State | 023800 | ND St College Of Science | 9,749 | 2,636 | (231,066) | (309,737) | (414,941) | (92,705) | (92,705) | (92,705) | (91,900) | (44,926) | - |
| State | 023900 | Dickinson State University | (5,493) | 2,598 | 90,227 | (134,415) | (52,916) | (8,337) | (8,337) | (8,337) | (8,232) | (9,282) | - |
| State | 024000 | Mayville State University | 9,012 | 3,078 | 218,328 | 18,799 | 157,452 | 38,738 | 38,738 | 38,738 | 38,056 | 3,202 | - |
| State | 024100 | Minot State University | (2,724) | 1,343 | (105,769) | (158,022) | (202,134) | (44,895) | (44,895) | (44,895) | (44,530) | (22,919) | - |
| State | 024200 | Valley City State University | (3,609) | (6,331) | 74,854 | 2,022 | 43,844 | 11,178 | 11,178 | 11,178 | 10,939 | (629) | - |
| State of ND | 025000 | ND State Library | (4,123) | (322) | (12,238) | (66,822) | (66,569) | (14,200) | (14,200) | (14,200) | (14,145) | (9,824) | - |
| State of ND | 025200 | SCHOOL FOR THE DEAF | 6,525 | (606) | (131,873) | 74,879 | (21,834) | (8,280) | (8,280) | (8,280) | (7,862) | 10,868 | - |
| State of ND | 025300 | SCHOOL FOR THE BLIND | 6,096 | 8,368 | (122,198) | (15,491) | (83,179) | (20,631) | (20,631) | (20,631) | (20,243) | (1,043) | - |
| State | 026100 | ND Board Of Nursing | (1,565) | (4,171) | 25,906 | 169,477 | 153,282 | 32,295 | 32,295 | 32,295 | 32,216 | 24,181 | - |
| State of ND | 027000 | Career & Technical Education | 37,003 | 6,294 | (369,236) | 332,374 | 59,724 | 2,268 | 2,268 | 2,268 | 3,377 | 49,574 | - |
| State of ND | 030100 | ND Department Of Health | (17,621) | (39,705) | (28,851) | 281,359 | 169,464 | 33,489 | 33,489 | 33,489 | 33,643 | 35,354 | - |
| State of ND | 030500 | Tobacco Prevention/Control Committee | (6,768) | (5,579) | 227,235 | 44,810 | 19,266 | 43,565 | 43,565 | 43,565 | 43,830 | 5,741 | - |
| State of ND | 031000 | Life Skills and Transition Center | (7,711) | 9,891 | 14,259 | (462,973) | (371,364) | (76,265) | (76,265) | (76,265) | (76,287) | (66,282) | - |
| State of ND | 031200 | North Dakota State Hospital | 54,941 | 15,978 | (409,200) | (866,962) | (941,463) | (204,539) | (204,539) | (204,539) | (204,352) | (124,494) | - |
| State of ND | 031300 | ND Veterans Home | 516 | (3,621) | 17,211 | 1,441 | 9,991 | 2,992 | 2,992 | 2,992 | 2,535 | (320) | - |
| State of ND | 031600 | Indian Affairs Commission | 71 | 5,890 | (5,339) | (82,070) | (66,679) | (13,888) | (13,888) | (13,888) | (13,870) | (11,145) | - |
| State of ND | 032100 | Veterans Affairs Department | 163 | 8,872 | 6,200 | (18,836) | (4,028) | (637) | (637) | (637) | (658) | (1,459) | - |
| State of ND | 032500 | Department Of Human Services | 10,160 | (3,589) | (1,056,583) | (1,330,318) | (1,802,602) | (402,741) | (402,741) | (402,741) | (399,242) | (195,137) | - |
| State of ND | 036000 | Protection & Advocacy Project | (4,210) | (857) | (29,469) | (59,896) | (72,795) | (16,005) | (16,005) | (16,005) | (15,892) | (8,888) | - |
| State | 038000 | Job Service North Dakota | (986) | 47,577 | (481,831) | (1,894,586) | (1,852,987) | (396,100) | (396,100) | (396,100) | (394,483) | (202,204) | - |
| State | 040100 | Insurance Department | (2,402) | (11,490) | 34,850 | 150,207 | 136,628 | 29,111 | 29,111 | 29,111 | 29,003 | 20,292 | - |
| State of ND | 040500 | Industrial Commission | (19,123) | (20,277) | 157,772 | 416,200 | 420,601 | 90,786 | 90,786 | 90,325 | 57,918 | - | - |
| State of ND | 040600 | ND Department Of Labor | 1,928 | (5,588) | 6,494 | 168,440 | 140,652 | 29,214 | 29,214 | 29,214 | 29,188 | 23,822 | - |
| State of ND | 040800 | Public Service Commission | (6,075) | (5,318) | (38,430) | 35,157 | (4,877) | (2,347) | (2,347) | (2,347) | (2,200) | 4,364 | - |
| State of ND | 041200 | Aeronautics Commission | (1,258) | 553 | 80,277 | 32,496 | 79,997 | 18,857 | 18,857 | 18,857 | 18,592 | 4,834 | - |
| State of ND | 041300 | Department Of Financial Institutions | (2,275) | (7,054) | 45,972 | 7,595 | 29,532 | 7,399 | 7,399 | 7,399 | 7,254 | 81 | - |
| State of ND | 041400 | ND Securities Department | (4,856) | 428 | 35,093 | (27,018) | (1,925) | 516 | 516 | 516 | 417 | (3,890) | - |
| State | 042600 | State Board Of Law Examiners | (17,940) | (17,241) | 2,604 | (23,489) | (43,982) | (9,519) | (9,519) | (9,519) | (9,465) | (5,960) | - |
| State | 042700 | ND State Board Of Cosmetology | (279) | (73) | (316) | (3,794) | (3,604) | (759) | (759) | (759) | (760) | (567) | - |
| State | 042800 | ND State Plumbing Board | (1,426) | (443) | (4,826) | 21,740 | 13,499 | 2,591 | 2,591 | 2,591 | 2,609 | 3,117 | - |
| State | 047100 | Bank Of North Dakota | (13,439) | (20,908) | 85,235 | 15,160 | 43,017 | 11,025 | 11,025 | 11,025 | 10,785 | (843) | - |
| State | 047200 | Public Finance Authority | (757) | (1,988) | 1,744 | (11,322) | (8,896) | (1,802) | (1,802) | (1,802) | (1,805) | (1,685) | - |
| State | 047300 | Housing Finance Agency | (3,053) | (4,994) | (68,814) | (77,967) | (116,627) | (26,183) | (26,183) | (26,183) | (25,942) | (12,136) | - |
| State | 047500 | Mill & Elevator Association | (27,180) | (6,336) | 375,870 | (232,556) | 33,969 | 17,520 | 17,520 | 17,520 | 16,356 | (34,947) | - |
| State | 048500 | Workforce Safety & Insurance | (7,647) | (235,023) | (103,704) | 4,900,811 | 3,455,039 | 708,019 | 708,019 | 708,019 | 708,394 | 622,588 | - |
| State of ND | 050200 | Field Services Division | (15,772) | (14,785) | (139,757) | 52,464 | (202,877) | 6,107 | 6,107 | 6,107 | 6,227 | 27,517 | - |
| State of ND | 050400 | Highway Patrol | (3,027) | 900 | (161,131) | (92,414) | (185,145) | (43,076) | (43,076) | (43,076) | (42,528) | (13,389) | - |
| State of ND | 051700 | Department Of Corrections Transitional Services | 10,323 | (9,625) | (145,743) | 120,300 | 1,648 | (3,748) | (3,748) | (3,748) | (3,298) | 16,190 | - |
| State of ND | 051800 | James River Correctional Ctr | 25,679 | (7,508) | (358,866) | 345,107 | 58,204 | 1,925 | 1,925 | 1,925 | 3,040 | 49,389 | - |
| State of ND | 051900 | State Penitentiary | 49,572 | (2,392) | (236,918) | 269,581 | 96,881 | 14,291 | 14,291 | 14,291 | 14,919 | 39,089 | - |
| State | 052000 | Rough Rider Industries | (958) | 521 | (93,613) | (94,369) | (104,765) | (31,839) | (31,839) | (31,839) | (31,520) | (13,728) | - |
| State of ND | 053000 | Department Of Corrections And Rehabilitation | (3,444) | 8,411 | 119,135 | (415,722) | (260,767) | (50,199) | (50,199) | (50,199) | (50,584) | (59,586) | - |
| State of ND | 054000 | Adjutant General ND National Guard | (34,469) | (6,246) | 207,309 | (101,663) | 25,550 | 10,478 | 10,478 | 10,478 | 9,900 | (15,784) | - |
| State of ND | 060100 | Department Of Commerce | (495) | (34,344) | (49,403) | 492,462 | 346,688 | 69,876 | 69,876 | 69,876 | 70,042 | 67,018 | - |
| State of ND | 060200 | Dept Of Agriculture | 1,572 | 7,134 | (46,630) | (202,384) | (191,901) | (40,872) | (40,872) | (40,872) | (40,720) | (28,565) | - |
| State of ND | 060700 | Milk Marketing Board | (897) | (236) | (3,460) | (11,645) | (12,751) | (2,758) | (2,758) | (2,758) | (2,741) | (1,736) | - |
| State of ND | 060800 | ND Oilseed Council | (12) | 328 | 2 | | | | | | | | |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF CONTRIBUTIONS MAIN SYSTEM (CONTINUED)

| During Year Ending Recognition Period | | | 2015 | 2016 | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | |
|--|-------------|---|---|-----------|--------------------------------|-------------|--|-----------|-----------|-----------|-----------|----------|------------|
| | | | 5.98 | 5.8568 | | | | | | | | | |
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of Contributions | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| State of ND | 07500 | Parks & Recreation Department | (4,121) | (22,956) | 51,832 | 360,884 | 311,985 | 65,676 | 65,676 | 65,676 | 65,519 | 49,438 | - |
| State of ND | 07700 | Water Commission | (8,236) | (20,295) | (7,263) | 16,983 | (13,062) | (3,157) | (3,157) | (3,157) | (3,104) | (487) | - |
| State | 080100 | Department Of Transportation | (142,860) | (8,362) | (1,616,173) | (3,715,660) | (4,258,903) | (929,999) | (929,999) | (929,999) | (924,114) | (54,792) | - |
| State | 09000 | ND State Board Of Accountancy | 13 | (9,173) | 24,142 | 175,211 | 153,765 | 32,389 | 32,389 | 32,389 | 32,310 | 24,288 | - |
| State | 090100 | Board Of Medical Examiners | (794) | (3,991) | (641) | 106,368 | 83,942 | 17,240 | 17,240 | 17,240 | 17,245 | 14,977 | - |
| State | 090200 | Board Of Pharmacy | (1,000) | (262) | 2,938 | (13,969) | (10,511) | (2,106) | (2,106) | (2,106) | (2,106) | (2,081) | - |
| State | 090600 | Real Estate Commission | (586) | (147) | 33,139 | (8,859) | 14,197 | 3,906 | 3,906 | 3,906 | 3,795 | (1,316) | - |
| State | 090900 | Electrical Board | (6,938) | (4,477) | 149,697 | 78,416 | 156,328 | 36,497 | 36,497 | 36,497 | 36,018 | 10,819 | - |
| State | 099501 | ND System Information Technology Services | (9,699) | (12,696) | 75,612 | 78,291 | 98,264 | 22,222 | 22,222 | 22,222 | 22,003 | 9,956 | - |
| District Health Unit | 100002 | McIntosh District Health Unit | (64) | (90) | 4,059 | (3,169) | (44) | 112 | 112 | 112 | 99 | (479) | - |
| District Health Unit | 100003 | Wells County Dist Health Unit | (790) | 3,243 | 769 | (27,643) | (20,247) | (4,170) | (4,170) | (4,170) | (4,167) | (3,570) | - |
| District Health Unit | 100004 | Central Valley Health Unit | 3,301 | (1,691) | (101,592) | (7,955) | (73,416) | (18,084) | (18,084) | (18,084) | (17,753) | (1,411) | - |
| District Health Unit | 100005 | Dickey County Health District | (263) | (175) | (15,299) | (1,191) | (11,491) | (2,835) | (2,835) | (2,835) | (2,785) | (201) | - |
| District Health Unit | 100006 | Emmons County Public Health | (1,343) | (284) | (1,217) | 29,717 | 22,704 | 4,597 | 4,597 | 4,597 | 4,605 | 4,308 | - |
| District Health Unit | 100007 | Rolette County Public Health | (1,985) | (4,234) | 11,573 | 14,726 | 15,083 | 3,394 | 3,394 | 3,394 | 3,364 | 1,537 | - |
| District Health Unit | 100008 | Towner County Public Health Unit | (267) | (68) | (169) | (3,926) | (3,602) | (755) | (755) | (755) | (753) | (584) | - |
| District Health Unit | 100009 | Nelson-Griggs District Health Unit | (606) | (199) | 197 | (7,543) | (6,693) | (1,390) | (1,390) | (1,390) | (1,391) | (1,132) | - |
| District Health Unit | 100010 | First District Health Unit | 6,385 | 11,424 | (98,663) | 34,613 | (23,239) | (7,571) | (7,571) | (7,571) | (7,263) | 6,737 | - |
| District Health Unit | 100011 | Lake Region District Health Unit | (2,646) | (399) | 25,684 | (58,448) | (33,467) | (6,195) | (6,195) | (6,195) | (6,275) | (8,607) | - |
| District Health Unit | 100012 | Garrison Diversion Conservancy District | (1,448) | (2,374) | (118,655) | (26,680) | (25,386) | (25,386) | (25,386) | (25,386) | (24,985) | (4,544) | - |
| District Health Unit | 100013 | Upper Missouri Health Unit | 5,564 | 4,856 | (105,724) | 87,253 | 9,720 | (1,022) | (1,022) | (1,022) | (888) | 13,474 | - |
| District Health Unit | 100014 | Kidder County District Health Unit | (127) | (465) | (29) | 16,807 | 13,448 | 2,764 | 2,764 | 2,764 | 2,764 | 2,392 | - |
| District Health Unit | 100015 | Southwestern District Health Unit | (2,801) | 2,384 | 35,789 | (9,965) | (53,159) | (9,950) | (9,950) | (9,950) | (10,058) | (13,251) | - |
| District Health Unit | 100017 | City-County Health District | (2,186) | (4,266) | (4,658) | 20,240 | 8,691 | 1,583 | 1,583 | 1,583 | 1,603 | 2,339 | - |
| District Health Unit | 100018 | Sargent County District Health Unit | (393) | (137) | 24,909 | (3,602) | 13,215 | 3,462 | 3,462 | 3,462 | 3,378 | (549) | - |
| District Health Unit | 100019 | Traill District Health Unit | (739) | (220) | (2,722) | (11,432) | (11,966) | (2,568) | (2,568) | (2,568) | (2,555) | (1,707) | - |
| District Health Unit | 100021 | Cavalier County Health Dist | (526) | 516 | (3,343) | (8,940) | (9,561) | (2,085) | (2,085) | (2,085) | (2,072) | (1,234) | - |
| District Health Unit | 100022 | Walsh County Health District | (1,318) | 469 | (4,009) | (26,504) | (25,135) | (5,336) | (5,336) | (5,336) | (5,317) | (3,810) | - |
| District Health Unit | 100023 | Custer Health Unit | 5,342 | (194) | (58,319) | (51,067) | (77,768) | (17,611) | (17,611) | (17,611) | (17,434) | (7,501) | - |
| City | 200002 | City Of McEville | (446) | 967 | 7,072 | (19,321) | (10,810) | (2,026) | (2,026) | (2,026) | (2,048) | (2,684) | - |
| City | 200003 | City Of Drayton | 654 | (3,484) | (22,073) | 19,828 | (702) | (791) | (791) | (791) | (718) | 2,389 | - |
| City | 200004 | City Of Essenden | 1,349 | 174 | (14,349) | (2,514) | (10,592) | (2,574) | (2,574) | (2,574) | (2,530) | (840) | - |
| City | 200005 | City Of Westhope | (674) | (322) | 2,833 | (1,853) | (367) | (10) | (10) | (10) | (17) | (820) | - |
| City | 200006 | City Of Belfield | 6,937 | (3,227) | (59,672) | 25,989 | (16,221) | (4,933) | (4,933) | (4,933) | (4,754) | 3,332 | - |
| City | 200008 | City Of Rolla | 2,532 | 988 | (7,004) | 22,585 | 16,572 | 3,277 | 3,277 | 3,277 | 3,293 | 3,448 | - |
| City | 200009 | City Of New Town | 11,490 | 14,206 | 228,705 | 57,661 | 219,459 | 52,437 | 52,437 | 52,437 | 51,636 | 10,512 | - |
| City | 200010 | City Of Cavalier | (1,421) | 1,740 | 5,285 | (77,394) | (60,165) | (12,271) | (12,271) | (12,271) | (12,283) | (11,099) | - |
| City | 200011 | City Of Harvey | (512) | (5) | (18,989) | (8,852) | (20,322) | (4,773) | (4,773) | (4,773) | (4,773) | (1,295) | - |
| City | 200012 | City Of Napoleon | 2,371 | (1,140) | (21,756) | 38,804 | 18,332 | 3,189 | 3,189 | 3,189 | 3,256 | 5,509 | - |
| City | 200014 | City Of Grand Forks | (33,922) | (49,988) | 565,606 | 706,146 | 897,988 | 200,944 | 200,944 | 200,944 | 199,168 | 95,988 | - |
| City | 200015 | City Of Killdeer | (1,651) | (8,057) | 80,964 | 140,121 | 162,302 | 35,812 | 35,812 | 35,812 | 35,547 | 19,319 | - |
| City | 200016 | City Of Ellendale | (4,563) | (3,860) | 6,688 | (17,424) | (16,235) | (3,279) | (3,279) | (3,279) | (3,284) | (3,114) | - |
| City | 200017 | City Of Wishek | 347 | (1,559) | 55,790 | 106,059 | 124,020 | 27,230 | 27,230 | 27,230 | 27,045 | 15,285 | - |
| City | 200018 | City Of Granville | 97 | (64) | 1,025 | 515 | 1,120 | 265 | 265 | 265 | 265 | 66 | - |
| City | 200019 | City Of Linton | (898) | (1,172) | (16,591) | (9,991) | (20,896) | (4,831) | (4,831) | (4,831) | (4,770) | (1,633) | - |
| City | 200020 | City Of Finley | (2,340) | (1,889) | 21,684 | (7,874) | 4,778 | 1,568 | 1,568 | 1,568 | 1,502 | (1,428) | - |
| City | 200021 | City Of Wilton | (1,073) | (984) | 33,057 | (10,043) | 12,144 | 3,465 | 3,465 | 3,465 | 3,361 | (1,612) | - |
| City | 200022 | City Of Ray | 415 | 4,331 | 42,947 | (60,778) | (17,949) | (2,387) | (2,387) | (2,387) | (2,531) | (8,257) | - |
| City | 200025 | City Of Medora | (1,346) | 619 | 15,446 | (38,995) | (22,440) | (4,194) | (4,194) | (4,194) | (4,242) | (5,616) | - |
| City | 200026 | City Of Velva | 2,181 | (355) | (3,772) | 43,406 | 34,641 | 7,085 | 7,085 | 7,085 | 7,090 | 6,296 | - |
| City | 200028 | City Of Thompson | (538) | (154) | (7,254) | (8,300) | (12,197) | (2,746) | (2,746) | (2,746) | (2,720) | (1,239) | - |
| City | 200029 | City Of Williston | 15,588 | (29,869) | 1,424,415 | 1,484,355 | 2,164,542 | 489,144 | 489,144 | 489,144 | 484,329 | 212,781 | - |
| City | 200030 | City Of Bowman | (2,693) | 6,099 | 59,435 | (48,648) | 2,480 | 2,224 | 2,224 | 2,224 | 2,032 | (6,224) | - |
| City | 200031 | City Of Toga | 4,022 | 21,109 | 170,060 | (203,531) | (35,415) | (2,036) | (2,036) | (2,036) | (2,620) | (26,877) | - |
| City | 200033 | City Of Rhame | 1,021 | 2,420 | (34,659) | (4,852) | (24,405) | (6,040) | (6,040) | (6,040) | (5,928) | (357) | - |
| City | 200035 | City Of Fargo | (47,004) | (138,554) | 581,607 | 961,486 | 1,038,230 | 229,907 | 229,907 | 229,907 | 228,127 | 120,387 | - |
| City | 200036 | City Of Jamestown | (5,013) | (10,910) | 55,552 | (27,011) | 2,191 | 1,976 | 1,976 | 1,976 | 1,809 | (5,546) | - |
| City | 200037 | City Of Beach | (820) | 600 | 37,242 | 5,345 | 29,170 | 7,106 | 7,106 | 7,106 | 6,982 | 870 | - |
| City | 200038 | City Of Glenburn | (259) | (69) | (1,757) | (3,448) | (4,259) | (937) | (937) | (937) | (931) | (517) | - |
| City | 200040 | City Of Kuhn | 297 | 1,247 | (16,679) | 4,691 | (5,980) | (1,725) | (1,725) | (1,725) | (1,673) | 868 | - |
| City | 200041 | City Of Harwood | (421) | (343) | (2,133) | 4,543 | 1,866 | 307 | 307 | 307 | 315 | 630 | - |
| City | 200045 | City Of Mapleton | (589) | 1,729 | 9,343 | (35,253) | (21,974) | (4,260) | (4,260) | (4,260) | (4,290) | (4,904) | - |
| City | 200046 | City Of Walhapon | (10,119) | 12,929 | (6,952) | (125,520) | (104,728) | (22,079) | (22,079) | (22,079) | (22,020) | (16,471) | - |
| City | 200049 | City Of Elgin | (182) | 1,402 | 27,196 | (26,842) | (3,116) | 173 | 173 | 173 | 85 | (3,720) | - |
| City | 200050 | City Of Rugby | 2,713 | (1,417) | (25,159) | 49,243 | 24,722 | 4,412 | 4,412 | 4,412 | 4,400 | 6,996 | - |
| City | 200051 | City Of New Salem | (432) | (113) | 14,361 | (6,161) | 4,068 | 1,258 | 1,258 | 1,258 | 1,213 | (919) | - |
| City | 200052 | City Of Walthalla | 2,350 | (1,302) | (100,382) | 54,044 | (21,509) | (7,388) | (7,388) | (7,388) | (7,062) | 7,717 | - |
| City | 200053 | City Of Winnier | (662) | (2,729) | 5,787 | 38,083 | 32,729 | 6,893 | 6,893 | 6,893 | 6,876 | 5,174 | - |
| City | 200054 | City Of Kenmare | 5,823 | (872) | (75,274) | 66,903 | 8,534 | (340) | (340) | (340) | (107) | 9,661 | - |
| City | 200055 | City Of Watford City | 3,625 | (3,312) | 340,767 | 424,501 | 578,484 | 129,506 | 129,506 | 129,506 | 128,352 | 61,614 | - |
| City | 200057 | City Of Cooperstown | 1,657 | (495) | (14,614) | 18,564 | 6,361 | 918 | 918 | 918 | 963 | 2,644 | - |
| City | 200058 | City Of New England | (612) | 119 | 2,125 | (38,487) | (30,810) | (6,298) | (6,298) | (6,298) | (6,303) | (5,613) | - |
| City | 200059 | City Of Carrington | (479) | 4,309 | 13,985 | (61,102) | (38,108) | (7,438) | (7,438) | (7,438) | (7,486) | (8,308) | - |
| City | 200060 | City Of Mott | 970 | (146) | (375) | (4,022) | (3,059) | (613) | (613) | (613) | (612) | (608) | - |
| City | 200061 | City Of Lamore | 1,113 | 1,248 | 17,395 | (11,241) | 4,031 | 1,389 | 1,389 | 1,389 | 1,327 | (1,463) | - |
| City | 200062 | City Of Sherwood | 852 | 709 | (10,561) | 8,543 | 1,211 | (44) | (44) | (44) | (9) | 1,352 | - |
| City | 200063 | City Of Lamoure | 1,222 | (277) | (22,184) | 17,049 | (44) | (641) | (641) | (641) | (573) | 2,452 | - |
| City | 200064 | City Of Michigan | 1,441 | (66) | (13,971) | 23 | | | | | | | |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF CONTRIBUTIONS MAIN SYSTEM (CONTINUED)

| During Year Ending Recognition Period | | | 2015 | 2016 | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | |
|--|-------------|--------------------------------------|---|-----------|--------------------------------|-------------|--|-------------|-------------|-------------|-------------|-----------|------------|
| | | | 5.98 | 5.8568 | | | | | | | | | |
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of Contributions | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| City | 200076 | City Of New Leipzig | (117) | (48) | 67 | (1,265) | (1,123) | (232) | (232) | (232) | (234) | (193) | - |
| City | 200077 | City Of Stanley | (3,076) | (30) | 112,759 | (7,278) | 66,939 | 17,094 | 17,094 | 17,094 | 16,725 | (1,068) | - |
| City | 200080 | City Of Crosby | (280) | (2,541) | 1,285 | 32,297 | 25,344 | 5,249 | 5,249 | 5,249 | 5,246 | 4,351 | - |
| City | 200083 | City Of Grafton | (935) | (3,442) | (71,944) | 34,282 | (22,931) | (6,921) | (6,921) | (6,921) | (6,678) | 4,510 | - |
| City | 200084 | City Of Emery | (327) | (784) | 17,721 | (5,575) | 6,152 | 1,792 | 1,792 | 1,792 | 1,732 | (956) | - |
| City | 200085 | City Of Lincoln | 7,034 | 4,332 | (77,575) | 79,246 | 22,359 | 2,474 | 2,474 | 2,474 | 2,709 | 12,228 | - |
| City | 200086 | City Of Minto | (371) | (97) | (1,071) | (5,470) | (5,576) | (1,192) | (1,192) | (1,192) | (1,188) | (812) | - |
| City | 200087 | City Of Ashley | (434) | 24 | 20,348 | (4,617) | 9,445 | 2,546 | 2,546 | 2,546 | 2,480 | (673) | - |
| City | 200088 | City Of Nêche | (207) | (59) | (2,073) | (3,764) | (4,688) | (1,034) | (1,034) | (1,034) | (1,028) | (558) | - |
| City | 200089 | City Of Suney | (829) | (1,899) | 75,268 | 45,722 | 85,884 | 19,930 | 19,930 | 19,930 | 19,681 | 6,413 | - |
| City | 200090 | City Of Hankinson | (226) | (308) | (10,552) | 10,881 | 1,594 | 3 | 3 | 3 | 37 | 1,548 | - |
| City | 200091 | City Of New Rockford | (886) | (229) | 26,060 | (14,344) | 4,669 | 1,722 | 1,722 | 1,722 | 1,636 | (2,133) | - |
| City | 200094 | City Of West Fargo | 696 | 27,029 | 75,901 | 341,527 | 356,607 | 75,737 | 75,737 | 75,737 | 75,480 | 53,916 | - |
| City | 200097 | City Of Devils Lake | (2,492) | (5,221) | 362,969 | 84,606 | 305,748 | 73,834 | 73,834 | 73,834 | 72,631 | 11,615 | - |
| City | 200098 | City Of Oakes | (3,661) | (1,869) | 14,140 | (37,480) | (25,655) | (4,967) | (4,967) | (4,967) | (5,000) | (5,754) | - |
| City | 200100 | City Of Mohall | (281) | (113) | (18,827) | (7,881) | (19,347) | (4,560) | (4,560) | (4,560) | (4,498) | (1,169) | - |
| City | 200101 | City Of Lidgerwood | (285) | (80) | 13,685 | (551) | 8,395 | 2,133 | 2,133 | 2,133 | 2,087 | (91) | - |
| City | 200102 | City Of McClusky | (154) | (39) | 2,967 | (238) | 35 | 35 | 35 | 35 | 28 | (371) | - |
| City | 200103 | City Of Burlington | (176) | 841 | 44,612 | 27,842 | 53,360 | 12,328 | 12,328 | 12,328 | 12,178 | 4,198 | - |
| City | 200104 | City Of Lisbon | 2,202 | 3,766 | (5,683) | (29,974) | (24,050) | (5,057) | (5,057) | (5,057) | (5,046) | (3,833) | - |
| City | 200110 | City Of Halliday | 1,273 | (144) | (30,453) | 23,886 | 268 | (826) | (826) | (826) | (726) | 3,472 | - |
| City | 200111 | City Of Maddock | 566 | 187 | 10,879 | 10,800 | 16,728 | 3,790 | 3,790 | 3,790 | 3,144 | 4,507 | - |
| City | 200114 | City Of Regent | 2,584 | 2,638 | 10,701 | 20,990 | 28,435 | 6,256 | 6,256 | 6,256 | 6,209 | 3,458 | - |
| City | 200115 | City Of Lakota | (374) | 2 | 86,271 | (35,892) | 27,407 | 8,236 | 8,236 | 8,236 | 7,949 | (5,250) | - |
| City | 200117 | City Of Alexander | (337) | 28 | 58,690 | 10,109 | 47,243 | 11,489 | 11,489 | 11,489 | 11,294 | 1,482 | - |
| City | 200118 | City Of Berthold | (142) | 212 | 17,772 | (3,610) | 8,916 | 2,368 | 2,368 | 2,368 | 2,310 | (498) | - |
| City | 200119 | City Of Carson | 104 | (115) | 38,798 | 1,037 | 26,657 | 6,662 | 6,662 | 6,662 | 6,534 | 1,387 | - |
| City | 200120 | City Of Dodge | - | (220) | - | 4,242 | 3,335 | 687 | 687 | 687 | 687 | 587 | - |
| County | 300001 | Adams County | 692 | 1,332 | 37,013 | (7,006) | 20,390 | 5,336 | 5,336 | 5,336 | 5,211 | (829) | - |
| County | 300002 | Barnes County | (267) | 4,201 | 113,983 | 78,982 | 144,664 | 33,219 | 33,219 | 33,219 | 32,839 | 12,168 | - |
| County | 300003 | Benson County | 10,008 | 2,480 | (74,247) | (33,789) | (68,718) | (16,088) | (16,088) | (16,088) | (15,875) | (4,579) | - |
| County | 300004 | Billings County | (1,907) | 9,188 | (23,957) | (34,826) | (38,475) | (8,702) | (8,702) | (8,702) | (8,616) | (3,753) | - |
| County | 300005 | Bottineau County | (1,139) | 580 | (80,808) | (51,184) | (96,503) | (22,344) | (22,344) | (22,344) | (22,067) | (7,404) | - |
| County | 300006 | Bowman County | (259) | (1,909) | (29,862) | 26,599 | 427 | (821) | (821) | (821) | (720) | 3,610 | - |
| County | 300007 | Burke County | 4,654 | 554 | (29,788) | 30,268 | 8,831 | 1,060 | 1,060 | 1,060 | 1,144 | 4,507 | - |
| County | 300008 | Burleigh County | 39,274 | (22,652) | (304,575) | 338,564 | 85,402 | 9,574 | 9,574 | 9,574 | 10,463 | 46,217 | - |
| County | 300009 | Cass County | (10,395) | 154,248 | (718,824) | (6,029,152) | (5,357,146) | (1,125,034) | (1,125,034) | (1,125,034) | (1,122,595) | (859,449) | - |
| County | 300010 | Cavalier County | (6,423) | (828) | 59,544 | (86,275) | (56,876) | (5,989) | (5,989) | (5,989) | (6,166) | (12,743) | - |
| County | 300011 | Dickey County | 5,029 | 1,469 | (82,042) | 14,050 | (38,388) | (10,228) | (10,228) | (10,228) | (9,973) | 2,269 | - |
| County | 300012 | Divide County | (1,150) | 1,061 | 194,934 | (113,771) | 35,508 | 13,161 | 13,161 | 13,161 | 12,515 | (16,490) | - |
| County | 300013 | Dunn County | (5,414) | 16,778 | 283,720 | 49,339 | 240,056 | 57,828 | 57,828 | 57,828 | 56,900 | 9,672 | - |
| County | 300014 | Eddy County | 3,433 | (3,283) | (42,969) | 18,806 | (13,441) | (3,961) | (3,961) | (3,961) | (3,831) | 2,273 | - |
| County | 300015 | Emmons County | 3,458 | (5,621) | (119,532) | 62,844 | (29,801) | (9,640) | (9,640) | (9,640) | (9,254) | 8,373 | - |
| County | 300016 | Foster County | 16,702 | (2,595) | (249,645) | 87,995 | (84,216) | (24,373) | (24,373) | (24,373) | (23,592) | 12,495 | - |
| County | 300018 | Grand Forks County | 6,229 | (104,343) | (523,672) | (128,262) | (537,275) | (126,244) | (126,244) | (126,244) | (124,513) | (34,030) | - |
| County | 300019 | Grant County | 5,773 | 1,774 | (115,312) | 64,712 | (17,769) | (6,966) | (6,966) | (6,966) | (6,597) | 9,726 | - |
| County | 300020 | Griggs County | 4,757 | 4,925 | (55,309) | (45,803) | (67,542) | (15,434) | (15,434) | (15,434) | (15,262) | (9,978) | - |
| County | 300021 | Hettinger County | (4,613) | (1,010) | 51,833 | (61,830) | (20,683) | (2,833) | (2,833) | (2,833) | (2,989) | (5,195) | - |
| County | 300023 | Lamoure County | (8,898) | (132) | 156,680 | (24,997) | 77,518 | 20,422 | 20,422 | 20,422 | 19,926 | (3,674) | - |
| County | 300024 | Logan County | 1,019 | 3,094 | 31,847 | 30,371 | 49,625 | 11,210 | 11,210 | 11,210 | 11,100 | 4,895 | - |
| County | 300025 | McHenry County | 5,251 | 6,116 | 37,449 | (25,158) | 12,629 | 3,889 | 3,889 | 3,889 | 3,749 | (2,787) | - |
| County | 300026 | McIntosh County | 1,306 | (990) | 31,100 | 2,286 | 22,638 | 5,639 | 5,639 | 5,639 | 5,531 | 190 | - |
| County | 300027 | McKenzie County | 14,481 | (22,883) | 986,099 | 1,264,246 | 1,695,349 | 379,273 | 379,273 | 379,273 | 375,927 | 181,603 | - |
| County | 300028 | Mckean County | (5,521) | 871 | 21,736 | (119,925) | (87,936) | (17,615) | (17,615) | (17,615) | (17,612) | (17,419) | - |
| County | 300029 | Mercer County | (875) | (33,651) | 154,871 | 310,796 | 332,317 | 73,072 | 73,072 | 73,072 | 72,556 | 40,545 | - |
| County | 300030 | Morton County | (20,123) | 38,843 | 402,987 | (251,105) | 78,796 | 27,782 | 27,782 | 27,782 | 26,502 | (31,052) | - |
| County | 300031 | Mountain County | 1,497 | (10,997) | 445,071 | 382,448 | 605,243 | 138,099 | 138,099 | 138,099 | 136,065 | 54,341 | - |
| County | 300032 | Nelson County | (651) | (4,767) | (47,839) | 12,895 | (25,532) | (6,721) | (6,721) | (6,721) | (6,557) | 1,188 | - |
| County | 300033 | Oliver County | (3,012) | (257) | 53,244 | (23,982) | 13,348 | 4,265 | 4,265 | 4,265 | 4,097 | (3,544) | - |
| County | 300034 | Pembina County | (682) | 1,362 | (15,941) | (63,160) | (62,310) | (13,331) | (13,331) | (13,331) | (13,274) | (9,043) | - |
| County | 300035 | Pierce County | 2,930 | (6,542) | 158,709 | 106,787 | 190,708 | 44,146 | 44,146 | 44,146 | 43,665 | 14,665 | - |
| County | 300036 | Ramsey County | (14,847) | (9,415) | 6,445 | (126,446) | (118,256) | (24,602) | (24,602) | (24,602) | (24,574) | (19,876) | - |
| County | 300037 | Ransom County | (2,789) | (2,072) | (20,325) | (13,314) | (28,143) | (6,492) | (6,492) | (6,492) | (6,416) | (2,251) | - |
| County | 300038 | Renville County | 2,067 | (2,060) | (26,821) | 12,190 | (8,076) | (2,409) | (2,409) | (2,409) | (2,329) | 1,480 | - |
| County | 300039 | Richland County | (8,681) | (5,304) | (181,057) | (289,129) | (370,441) | (82,001) | (82,001) | (82,001) | (81,365) | (43,073) | - |
| County | 300040 | Rolette County | 1,410 | 1,792 | (19,117) | (97,781) | (91,385) | (19,350) | (19,350) | (19,350) | (19,291) | (14,044) | - |
| County | 300042 | Sheridan County | 2,779 | (577) | 6,147 | 9,138 | 13,039 | 2,955 | 2,955 | 2,955 | 2,925 | 1,251 | - |
| County | 300044 | Slope County | (4,339) | 2,762 | 52,704 | (44,200) | (2,174) | 1,013 | 1,013 | 1,013 | 850 | (6,063) | - |
| County | 300045 | Stark County | 2,252 | 20,706 | 75,966 | 187,371 | 224,608 | 48,607 | 48,607 | 48,607 | 48,345 | 30,442 | - |
| County | 300046 | Steele County | 1,701 | (565) | 130,197 | 35,907 | 117,092 | 28,091 | 28,091 | 28,091 | 27,647 | 5,172 | - |
| County | 300047 | Stutsman County | (1,454) | (5,185) | 312,893 | (73,916) | 141,684 | 38,574 | 38,574 | 38,574 | 37,533 | (11,571) | - |
| County | 300048 | Towner County | (977) | (3,567) | 15,785 | 34,429 | 35,449 | 7,745 | 7,745 | 7,745 | 7,697 | 4,517 | - |
| County | 300049 | Trail County | (3,458) | (2,371) | 662 | (89,495) | (78,041) | (16,153) | (16,153) | (16,153) | (16,141) | (13,441) | - |
| County | 300050 | Walsh County | 4,600 | 1,267 | (54,106) | 26,438 | (9,973) | (3,549) | (3,549) | (3,549) | (3,381) | 4,055 | - |
| County | 300051 | Ward County | 42,589 | 228,996 | (237,983) | 168,249 | 199,375 | 35,151 | 35,151 | 35,151 | 35,807 | 58,115 | - |
| County | 300052 | Wells County | 9,167 | (788) | (230,720) | 77,026 | (84,234) | (24,032) | (24,032) | (24,032) | (23,291) | 11,153 | - |
| County | 300053 | Williams County | 58,698 | (15,196) | 641,913 | 1,341,287 | 1,565,965 | 343,578 | 343,578 | 343,578 | 343,578 | 193,996 | - |
| School District | 400002 | McClusky Public Schools | (527) | (251) | 2,921 | (11,557) | (8,198) | (1,616) | (1,616) | (1,616) | (1,622) | (1,728) | - |
| School District | 400003 | Lake Region Special Education Unit | (2,124) | (3,153) | (63,657) | (27,724) | (69,386) | (16,272) | (16,272) | (16,272) | (16,053) | (4,517) | - |
| School District | 400004 | Lidgerwood Public School | 1,307 | (1,117) | (19,536) | 8,778 | (5,780) | (1,740) | (1,740) | (1,740) | (1,681) | 1,121 | - |
| School District | 400006 | Halliday Public School | (309) | 1,881 | (22,045) | 55,404 | 32,626 | 6,043 | 6,043 | 6,043 | 6,117 | 8,380 | - |
| School District | 400007 | Oliver-Mercer Special Education Unit | (1,290) | (2,538) | (13,003) | 20,482 | 5,367 | 674 | 674 | 674 | 721 | 2,624 | - |
| School District | 400008 | Underwood School District #8 | 1,802 | (1,497) | (4,310) | 19,424 | 13,196 | 2,642 | 2,642 | 2,642 | 2,648 | 2,622 | - |
| School District | 400010 | New Town Public School District | 3,829 | (6,273) | (139,934) | 241,540 | 104,512 | 17,410 | 17,410 | 17,410 | 17,865 | 34,417 | - |
| School District | 400011 | Bottineau Public School | (11,782) | (9,458) | 66,172 | (52,765) | (15,399) | (1,529) | (1,529) | (1,529) | (1,709) | (9,103) | - |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF CONTRIBUTIONS MAIN SYSTEM (CONTINUED)

| During Year Ending Recognition Period | | | 2015 5.98 | 2016 5.8568 | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | |
|--|-------------|--|--|----------------|-----------------------------------|-----------|--|-----------|-----------|-----------|-----------|----------|------------|
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| | | | Contributions | Share | | | | | | | | | |
| School District | 400012 | Peace Garden Special Services | (3,025) | 277 | 14,731 | (22,306) | (10,478) | (1,803) | (1,803) | (1,803) | (1,845) | (3,224) | - |
| School District | 400014 | Beulah Public School #27 | 18,690 | 11,561 | (187,964) | 206,648 | 68,292 | 8,950 | 8,950 | 8,950 | 9,518 | 31,924 | - |
| School District | 400016 | St. John School District #3 | 2,600 | (3,876) | (65,560) | 100,420 | 38,156 | 5,956 | 5,956 | 5,956 | 6,164 | 14,124 | - |
| School District | 400017 | Ellendale Public School District #40 | 106 | 1,093 | 18,929 | 10,998 | 22,696 | 5,247 | 5,247 | 5,247 | 5,184 | 1,771 | - |
| School District | 400018 | Rural Cass Special Education Unit | (5,009) | (7,386) | (33,477) | (47,199) | (70,879) | (15,756) | (15,756) | (15,756) | (15,626) | (7,985) | - |
| School District | 400019 | Fargo Public Schools | 124,059 | 84,526 | (1,207,262) | (279,765) | (882,829) | (214,473) | (214,473) | (214,473) | (210,848) | (28,562) | - |
| School District | 400020 | Surrey Schools | (1,995) | 2,545 | (4,811) | (20,196) | (9,167) | (4,152) | (4,152) | (4,152) | (4,130) | (2,581) | - |
| School District | 400021 | Jamestown Public School District #1 | 1,857 | (16,683) | (101,790) | 170,477 | 61,024 | 9,548 | 9,548 | 9,548 | 9,881 | 22,499 | - |
| School District | 400023 | Warwick Public School | 6,661 | 1,427 | (54,009) | 53,559 | 14,086 | 1,470 | 1,470 | 1,470 | 1,630 | 8,046 | - |
| School District | 400024 | Souris Valley Special Services | (4,135) | 853 | 24,761 | (123,248) | (87,769) | (17,449) | (17,449) | (17,449) | (17,517) | (17,905) | - |
| School District | 400025 | Rugby Public School District #5 | (3,008) | 3,565 | 35,715 | (68,880) | (32,394) | (5,683) | (5,683) | (5,683) | (5,790) | (9,555) | - |
| School District | 400026 | Billings County School District | (1,238) | 1,074 | 41,707 | (65,219) | (26,258) | (4,185) | (4,185) | (4,185) | (4,318) | (9,258) | - |
| School District | 400027 | Belcourt School District #7 | (18,145) | (14,237) | (275,607) | (207,141) | (379,088) | (86,920) | (86,920) | (86,920) | (85,940) | (32,388) | - |
| School District | 400028 | West Fargo Public School #6 | (8,115) | (16,622) | 992,580 | 897,509 | 1,385,696 | 315,030 | 315,030 | 315,030 | 311,739 | 128,867 | - |
| School District | 400029 | Minot Public School District #1 | 23,345 | (19,391) | 20,421 | 492,153 | 421,170 | 88,039 | 88,039 | 88,039 | 87,891 | 69,162 | - |
| School District | 400030 | Bellevue Public School #13 | (130) | 805 | 80,338 | (3,125) | 51,458 | 13,017 | 13,017 | 13,017 | 12,747 | (340) | - |
| School District | 400031 | Minto Public School District #20 | (128) | (3,374) | 19,203 | 21,299 | 27,559 | 6,251 | 6,251 | 6,251 | 6,186 | 2,620 | - |
| School District | 400033 | Harvey Public School Dist #38 | (246) | (4,830) | 1,336 | 56,250 | 43,366 | 8,962 | 8,962 | 8,962 | 8,960 | 7,520 | - |
| School District | 400034 | Oakes Public Schools | 1,113 | 781 | (93,657) | 19,174 | (45,044) | (12,069) | (12,069) | (12,069) | (11,757) | 2,920 | - |
| School District | 400035 | Larimore Public School District #44 | (3,573) | (3) | 37,891 | (56,382) | (23,918) | (3,888) | (3,888) | (3,888) | (4,004) | (8,250) | - |
| School District | 400036 | Hazen Public School District #3 | (992) | 1,912 | (5,026) | (37,826) | (33,788) | (7,138) | (7,138) | (7,138) | (7,120) | (5,254) | - |
| School District | 400038 | Park River Area School District | 111 | (2,964) | (5,940) | 15,476 | 6,497 | 1,161 | 1,161 | 1,161 | 1,182 | 1,832 | - |
| School District | 400039 | Hillsboro Public School | (2,561) | (779) | (19,276) | (42,906) | (50,759) | (11,111) | (11,111) | (11,111) | (11,036) | (6,390) | - |
| School District | 400040 | Lisbon Public School | 972 | (9) | (16,510) | (36,436) | (40,564) | (8,821) | (8,821) | (8,821) | (8,771) | (5,530) | - |
| School District | 400042 | Northern Cass School District #97 | (1,703) | (2,019) | 22,437 | (8,418) | 5,145 | 1,685 | 1,685 | 1,685 | 1,617 | (1,527) | - |
| School District | 400043 | Mandaree Public School #36 | 8,152 | (10,325) | (121,313) | 165,191 | 53,109 | 7,519 | 7,519 | 7,519 | 7,896 | 22,656 | - |
| School District | 400044 | Thompson Public School | 1,025 | 897 | (20,762) | (4,926) | (16,476) | (3,989) | (3,989) | (3,989) | (3,920) | (589) | - |
| School District | 400045 | Northern Plains Special Ed Unit | (4,547) | (5,283) | (31) | (2,926) | (9,901) | (2,186) | (2,186) | (2,186) | (2,168) | (1,175) | - |
| School District | 400046 | Bowman School District #1 | (1,407) | 1,594 | 8,038 | (11,911) | (87,068) | (17,727) | (17,727) | (17,727) | (17,750) | (16,137) | - |
| School District | 400047 | Apple Creek Elementary School | (247) | 151 | 280 | 4,044 | 2,800 | 722 | 722 | 722 | 719 | 315 | - |
| School District | 400048 | Burke Central School | (434) | (5,408) | 55,072 | 55,573 | 77,964 | 17,702 | 17,702 | 17,702 | 17,518 | 7,340 | - |
| School District | 400049 | Washburn Public School | (2,371) | (4,028) | 30,378 | 14,344 | 40,506 | 9,789 | 9,789 | 9,789 | 9,628 | 1,511 | - |
| School District | 400050 | Richland Area School District #24 | 305 | 1,433 | (13,839) | (14,821) | (20,110) | (4,549) | (4,549) | (4,549) | (4,505) | (1,958) | - |
| School District | 400051 | Midkota School | (406) | (1,568) | 70,594 | 64,528 | 98,924 | 22,487 | 22,487 | 22,487 | 22,253 | 9,210 | - |
| School District | 400052 | Velva Public School | (926) | (2,082) | (9,600) | 9,013 | (1,258) | (577) | (577) | (577) | (543) | 1,016 | - |
| School District | 400053 | Sheyenne Valley Special Education Unit | (1,189) | 698 | (76,808) | (14,270) | (63,166) | (15,360) | (15,360) | (15,360) | (15,099) | (1,987) | - |
| School District | 400054 | Center Stanton Public School | (1,684) | (1,344) | (738) | (30,606) | (28,107) | (5,860) | (5,860) | (5,860) | (5,852) | (4,675) | - |
| School District | 400055 | Burleigh County Special Education Unit | 35 | 50 | (3,035) | (2,470) | (4,003) | (915) | (915) | (915) | (903) | (355) | - |
| School District | 400056 | New Rockford Sheyenne Public School | 199 | (1,779) | (20,430) | 21,357 | 2,770 | (40) | (40) | (40) | 27 | 2,863 | - |
| School District | 400057 | James River Multidistrict Special Education Unit | (5,211) | (617) | (29,168) | 1,147 | (22,441) | (5,659) | (5,659) | (5,659) | (5,544) | 80 | - |
| School District | 400058 | Newburg United Public School | (983) | 2,005 | 3,293 | (15,542) | (9,688) | (1,925) | (1,925) | (1,925) | (1,931) | (1,982) | - |
| School District | 400059 | Napoleon Public School District #2 | 338 | (3,410) | 1,676 | 28,665 | 22,285 | 4,649 | 4,649 | 4,649 | 4,641 | 3,669 | - |
| School District | 400060 | Yellowstone School District # 14 | 1,130 | (539) | 7,122 | 58,713 | 53,733 | 11,313 | 11,313 | 11,313 | 11,285 | 8,509 | - |
| School District | 400061 | Cavalier Public Schools | 729 | (1,591) | (15,381) | 10,919 | 18,061 | 1,806 | 1,806 | 1,806 | 1,854 | 3,647 | - |
| School District | 400062 | Richland School District # 44 | 2,596 | 806 | (27,462) | (48,324) | (55,955) | (12,271) | (12,271) | (12,271) | (12,189) | (6,953) | - |
| School District | 400063 | Fort Totten School District # 30 | 1,187 | 771 | (48,488) | (20,534) | (47,870) | (11,284) | (11,284) | (11,284) | (11,125) | (2,895) | - |
| School District | 400064 | Bismarck Public Schools | (29,896) | (243,945) | 876,953 | 790,708 | 1,017,169 | 255,003 | 255,003 | 255,003 | 252,172 | 79,988 | - |
| School District | 400065 | Solen Public School Dist #3 | (640) | 458 | (40,373) | 95,185 | 52,016 | 9,472 | 9,472 | 9,472 | 9,607 | 13,955 | - |
| School District | 400068 | Lakota Public School District # 66 | 933 | 1,657 | 19,573 | 10,947 | 24,100 | 5,581 | 5,581 | 5,581 | 5,513 | 1,844 | - |
| School District | 400069 | Stanley Community Public School District # 2 | 3,981 | 3,077 | 192,923 | 58,220 | 181,881 | 43,393 | 43,393 | 43,393 | 45,614 | 8,967 | - |
| School District | 400070 | Mandan Public School District #1 | (262) | 7,999 | 254,307 | (226,829) | (12,386) | 5,119 | 5,119 | 5,119 | 4,272 | (32,015) | - |
| School District | 400072 | Killedeer Public School #16 | (1,123) | 7,563 | 80,964 | (114,668) | (35,679) | (4,936) | (4,936) | (4,936) | (5,201) | (15,670) | - |
| School District | 400073 | Genburn School District | (566) | 1,539 | 6,008 | 13,682 | 16,244 | 3,509 | 3,509 | 3,509 | 3,491 | 2,226 | - |
| School District | 400074 | New Public School #8 | 8,898 | 13,488 | 91,488 | 4,705 | 81,899 | 19,893 | 19,893 | 19,893 | 19,557 | 2,663 | - |
| School District | 400075 | Williston Public School #1 | 36,101 | 40,992 | 192,932 | 1,265,025 | 1,235,458 | 261,292 | 261,292 | 261,292 | 260,525 | 191,057 | - |
| School District | 400076 | Valley City Public School | (1,469) | 5,333 | 38,645 | (84,782) | (41,142) | (7,348) | (7,348) | (7,348) | (7,474) | (11,624) | - |
| School District | 400077 | Dickinson Public Schools | 17,871 | (13,036) | (85,000) | 453,579 | 320,481 | 63,959 | 63,959 | 63,959 | 64,186 | 64,418 | - |
| School District | 400078 | Drayton Public School #19 | 1,576 | (697) | (79,834) | 1,970 | (51,028) | (12,870) | (12,870) | (12,870) | (12,606) | 188 | - |
| School District | 400079 | Mohall Lansford Sherwood School | (36) | 4,675 | 39,197 | (4,374) | 26,313 | 6,600 | 6,600 | 6,600 | 6,467 | 46 | - |
| School District | 400080 | Westhope Public School #17 | (1,294) | 1,063 | 17,297 | (18,071) | (3,453) | (228) | (228) | (228) | (281) | (2,488) | - |
| School District | 400081 | Kandred Public School District #2 | 1,744 | 2,837 | (4,783) | (37,480) | (30,751) | (6,423) | (6,423) | (6,423) | (6,414) | (5,008) | - |
| School District | 400082 | Grafton Public School District #3 | (1,950) | (14,512) | 65,905 | 220,286 | 213,205 | 45,829 | 45,829 | 45,829 | 45,614 | 30,104 | - |
| School District | 400083 | Wilton Public School District | 2,438 | (2,330) | (7,668) | 57,794 | 42,514 | 8,595 | 8,595 | 8,595 | 8,615 | 8,114 | - |
| School District | 400084 | Sheyenne Valley Career And Tech Center | (437) | (117) | 8,318 | (4,948) | 1,045 | 453 | 453 | 453 | 426 | (740) | - |
| School District | 400085 | White Shield School Dist #85 | (3,724) | (1,366) | 128,110 | (76,842) | 17,931 | 7,447 | 7,447 | 7,447 | 7,033 | (11,443) | - |
| School District | 400086 | Tgu School District #60 | 3,770 | 7,276 | 8,289 | 101,508 | 98,235 | 20,591 | 20,591 | 20,591 | 20,548 | 15,914 | - |
| School District | 400087 | Turtle Lake Mercer School District #72 | (1,942) | 942 | 141,114 | (39,634) | 60,540 | 16,667 | 16,667 | 16,667 | 16,201 | (5,662) | - |
| School District | 400088 | Lamoure School District #8 | (898) | (1,833) | 6,811 | (603) | 1,915 | 573 | 573 | 573 | 552 | (356) | - |
| School District | 400089 | Divide County School Dist #1 | (2,648) | (4,943) | (31,720) | 57,933 | 21,088 | 3,301 | 3,301 | 3,301 | 3,415 | 7,750 | - |
| School District | 400090 | Mott Regent School Dist #1 | 1,931 | 2,193 | (5,350) | (3,455) | (820) | (820) | (820) | (820) | (809) | (187) | - |
| School District | 400091 | United Public School District # 7 | (2,320) | 1,462 | 142,722 | 16,071 | 107,983 | 26,473 | 26,473 | 26,473 | 26,001 | 2,563 | - |
| School District | 400092 | Kalm Public School District #7 | 281 | 160 | 27,411 | (10,653) | 9,729 | 2,839 | 2,839 | 2,839 | 2,839 | 1,533 | - |
| School District | 400093 | Midway Public School District #128 | (2,962) | (4,086) | 3,689 | (63,668) | (55,703) | (11,446) | (11,446) | (11,446) | (11,451) | (9,914) | - |
| School District | 400094 | Dunseith School District #1 | (4,440) | (6,536) | (23,313) | 51,880 | 19,125 | 3,100 | 3,100 | 3,100 | 3,191 | 6,634 | - |
| School District | 400095 | Carrington School District #49 | (1,975) | (1,124) | (29,707) | (31,407) | (48,063) | (10,852) | (10,852) | (10,852) | (10,746) | (4,761) | - |
| School District | 400096 | Gen Ullin Public School #48 | (540) | (2,786) | 251 | 8,609 | 4,624 | 942 | 942 | 942 | 945 | 853 | - |
| School District | 400099 | Manvel Public School | (723) | 898 | (3,542) | (2,169) | (3,893) | (930) | (930) | (930) | (917) | (186) | - |
| School District | 400100 | Maple Valley School District | (1,175) | (3,625) | (5,129) | 51,883 | 35,822 | 7,186 | 7,186 | 7,186 | 7,085 | 7,088 | - |
| School District | 400101 | North Border School District # 100 | 841 | (5,116) | (26,385) | 106,287 | 66,897 | 13,002 | 13,002 | 13,002 | 13,000 | 14,801 | - |
| School District | 400102 | Mckenzie Cty Public School #1 | 15,790 | 25,152 | 202,599 | 24,563 | 186,576 | 45,008 | 45,008 | 45,008 | 44,277 | 7,275 | - |
| School District | 400103 | Devils Lake Public School | 14,653 | 5,886 | (59,647) | (48,854) | (65,578) | (14,860) | (14,860) | (14,860) | (14,710) | (6,288) | - |
| School District | 400104 | Mt Pleasant School Dist #4 | (465) | (3,852) | 41,617 | 15,307 | 36,887 | 8,838 | 8,838 | 8,838 | 8,698 | 1,675 | - |
| School District | 400105 | Central Cass Public School District #7 | 3,802 | 389 | (22,017) | 15,314 | 899 | (365) | (3 | | | | |

SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF CONTRIBUTIONS MAIN SYSTEM (CONCLUDED)

| During Year Ending Recognition Period | | 2015 | 2016 | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | | | | |
|--|-------------|--|---------------|---|----------|--|--------------|----------------|----------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | 5.98 | 5.8568 | Differences between Employer Contributions and Share of Contributions | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter | |
| Employer Type | Employer ID | Employer | Contributions | Share | Share | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter | | | |
| School District | 400108 | Linton Public School District #36 | (141) | 3,839 | 32,889 | (50,096) | (16,563) | (2,422) | (2,422) | (2,530) | (6,767) | - | - | - | |
| School District | 400109 | Tioga Public School District #15 | 582 | 9,522 | 58,003 | (45,972) | 8,765 | 3,573 | 3,573 | (5,330) | (5,330) | - | - | - | |
| School District | 400114 | Zealand Public Schools | (341) | (88) | 427 | (6,330) | (5,264) | (1,082) | (1,082) | (1,080) | (938) | - | - | - | |
| School District | 400117 | Garrison Public School District #51 | 2,981 | 1,858 | 27,382 | 41,171 | 55,891 | 12,424 | 12,424 | 12,525 | 6,294 | - | - | - | |
| School District | 400118 | Kenmare Public School District #28 | (1,986) | (235) | 32,667 | 54,941 | 65,786 | 14,472 | 14,472 | 14,472 | 8,003 | - | - | - | |
| School District | 400119 | Lewis & Clark Public Schools | (585) | (1,682) | (35,070) | 68,248 | 31,469 | 5,404 | 5,404 | 5,521 | 9,736 | - | - | - | |
| School District | 400120 | Sw Special Education Unit | (328) | (388) | (11,485) | 24,298 | 11,965 | 2,107 | 2,107 | 2,144 | 3,500 | - | - | - | |
| School District | 400121 | North Valley Career & Technology Center | (1,851) | (271) | 22,931 | 2,808 | 16,134 | 3,958 | 3,958 | 3,888 | 372 | - | - | - | |
| School District | 400122 | Dakota Prairie Public School | 2,136 | (1,641) | 38,452 | (18,711) | 10,137 | 3,312 | 3,312 | 3,178 | (2,977) | - | - | - | |
| School District | 400123 | Beach Public School District #3 | (3,566) | (1,344) | 55,480 | 42,060 | 68,316 | 15,633 | 15,633 | 15,633 | 15,461 | - | - | - | |
| School District | 400124 | Rolette Public School | 667 | 997 | (6,203) | 9,477 | 4,912 | 847 | 847 | 867 | 1,534 | - | - | - | |
| School District | 400125 | Drake Public School District | (921) | 721 | 45,013 | (51,287) | (12,586) | (1,261) | (1,261) | (1,407) | (7,396) | - | - | - | |
| School District | 400137 | New Salem Almont School District #49 | (291) | (3,872) | 1,691 | (10,829) | (11,259) | (2,276) | (2,276) | (2,280) | (1,151) | - | - | - | |
| School District | 400138 | Max Public School | 597 | (1,288) | (1,388) | (5,904) | (6,491) | (1,340) | (1,340) | (1,359) | (1,052) | - | - | - | |
| School District | 400139 | East Central Special Education Unit | (526) | (35,448) | 59,832 | 54,750 | 81,932 | 18,659 | 18,659 | 18,465 | 7,492 | - | - | - | |
| School District | 400140 | North Sargent School District #3 | (1,754) | 5,125 | 22,258 | (7,541) | (46,400) | (8,935) | (8,935) | (9,005) | (10,596) | - | - | - | |
| School District | 400141 | Walpeton Public School District 37 | 1,979 | 5,696 | 18,231 | (88,657) | (55,346) | (10,785) | (10,785) | (10,855) | (12,136) | - | - | - | |
| School District | 400142 | Medina Public School District #3 | (897) | 385 | (6,324) | (6,058) | (9,509) | (2,177) | (2,177) | (2,150) | (828) | - | - | - | |
| School District | 400143 | Pingree-Buchanan School District | (1,119) | 742 | (14,450) | (16,336) | (25,292) | (5,267) | (5,267) | (5,212) | (2,279) | - | - | - | |
| School District | 400144 | West River Student Services | 677 | (883) | 16 | 43,332 | 35,662 | 7,364 | 7,364 | 7,364 | 6,209 | - | - | - | |
| School District | 400145 | Leeds Public School District 6 | (342) | (233) | (1,756) | (15,351) | (14,319) | (3,012) | (3,012) | (3,004) | (2,279) | - | - | - | |
| School District | 400147 | Sawyer Public School | 5,903 | 748 | (88,865) | 16,137 | (21,246) | (5,974) | (5,974) | (5,794) | 2,470 | - | - | - | |
| School District | 400148 | Wilmar Multi-district Special Education Unit | 58 | 2,351 | 94,343 | (15,321) | 52,074 | 13,571 | 13,571 | 13,256 | (1,895) | - | - | - | |
| School District | 400149 | Grand Northwest Education Cooperative | (821) | 417 | 19,806 | (27,788) | (14,132) | (2,334) | (2,334) | (2,399) | (4,731) | - | - | - | |
| School District | 400150 | Anamossee Public School District #14 | 2,215 | 853 | 112,309 | 6,808 | 82,575 | 20,459 | 20,459 | 20,077 | 1,121 | - | - | - | |
| School District | 400151 | South Prairie School District #70 | (2,094) | (1,090) | 364,712 | 94,663 | 318,952 | 76,613 | 76,613 | 75,403 | 13,690 | - | - | - | |
| School District | 400153 | South Heart Public School District #9 | - | (7,029) | - | 131,239 | 103,002 | 21,208 | 21,208 | 21,208 | 18,170 | - | - | - | |
| Political Subdivision | 500002 | Cass County Water Resource District | (275) | 1,017 | 1,270 | (21,732) | (16,515) | (3,371) | (3,371) | (3,372) | (3,030) | - | - | - | |
| Political Subdivision | 500003 | Walsh County Water Resource District | 799 | (221) | (3,161) | 9,197 | 5,871 | 1,138 | 1,138 | 1,146 | 1,316 | - | - | - | |
| Political Subdivision | 500005 | Ramsey County Soil Conservation District | (212) | 260 | 672 | (2,306) | (1,308) | (255) | (255) | (257) | (286) | - | - | - | |
| Political Subdivision | 500006 | James River Soil Conservation District | (202) | (23) | 626 | 4,132 | 7,615 | 1,760 | 1,760 | 1,760 | 599 | - | - | - | |
| Political Subdivision | 500007 | Burleigh County Soil Conservation District | (808) | (228) | 21,004 | (8,925) | 5,852 | 1,814 | 1,814 | 1,814 | (1,338) | - | - | - | |
| Political Subdivision | 500008 | Trull County Water Resource District | (484) | (126) | (1,107) | (7,470) | (7,358) | (1,563) | (1,563) | (1,578) | (1,111) | - | - | - | |
| Political Subdivision | 500009 | Grafton Park District | 1,962 | 597 | (15,350) | 22,989 | 10,649 | 1,788 | 1,788 | 1,834 | 3,451 | - | - | - | |
| Political Subdivision | 500010 | Cass County Soil Conservation District | (370) | (240) | (7,889) | 38,531 | 26,256 | 5,157 | 5,157 | 5,184 | 5,601 | - | - | - | |
| Political Subdivision | 500013 | Lake Metigoshe Recreation Service District | (481) | (760) | 11,424 | (3,830) | 3,477 | 1,046 | 1,046 | 1,009 | (670) | - | - | - | |
| Political Subdivision | 500016 | Greater Ramsey Water District | (1,310) | (1,151) | (1,402) | 8,837 | 4,586 | 862 | 862 | 874 | 1,126 | - | - | - | |
| Political Subdivision | 500017 | Carnegie Regional Library | (297) | (1) | 2,348 | 8,844 | 8,698 | 1,853 | 1,853 | 1,846 | 1,293 | - | - | - | |
| Political Subdivision | 500018 | Griggs County Public Library | (147) | (39) | 140 | (1,720) | (1,464) | (301) | (301) | (302) | (259) | - | - | - | |
| Political Subdivision | 500019 | R & T Water Supply Commerce Authority | (303) | 2,982 | 11,950 | (53,478) | (34,123) | (6,674) | (6,674) | (6,674) | (7,386) | - | - | - | |
| Political Subdivision | 500022 | Consolidated Waste Ltd | (324) | 180 | 18,214 | (7,683) | 5,684 | 1,711 | 1,711 | 1,711 | (1,098) | - | - | - | |
| Political Subdivision | 500023 | Walsh County Housing Authority | (140) | (36) | (658) | (2,500) | (2,635) | (566) | (566) | (566) | (371) | - | - | - | |
| Political Subdivision | 500024 | Williams County Soil Conservation District | 3,277 | (78) | (10,038) | 9,793 | 3,557 | 528 | 528 | 528 | 1,420 | - | - | - | |
| Political Subdivision | 500025 | Bowman City Park Board | (373) | (571) | 31,351 | (2,801) | 17,822 | 4,604 | 4,604 | 4,502 | (492) | - | - | - | |
| Political Subdivision | 500028 | Williston Housing Authority | (1,755) | (221) | 907 | (37,363) | (31,731) | (6,559) | (6,559) | (6,559) | (5,499) | - | - | - | |
| Political Subdivision | 500030 | Minot Rural Fire Department | (342) | (4,013) | 296 | 37,010 | 27,333 | 5,626 | 5,626 | 5,628 | 4,827 | - | - | - | |
| Political Subdivision | 500031 | Central Plains Water District | 1,783 | 910 | (28,186) | (4,735) | (20,745) | (5,088) | (5,088) | (4,981) | (560) | - | - | - | |
| Political Subdivision | 500033 | Ransom County Soil Cons Dist | (400) | 1,578 | (1,734) | (29,297) | (24,406) | (5,090) | (5,090) | (5,082) | (4,054) | - | - | - | |
| Political Subdivision | 500038 | Jameson Regional Airport | 255 | (161) | (38,231) | (13,858) | (36,899) | (8,745) | (8,745) | (8,745) | (2,049) | - | - | - | |
| Political Subdivision | 500039 | Pierce County Soil Conservation District | - | (3,246) | - | 32,709 | 24,432 | 5,031 | 5,031 | 5,031 | 4,308 | - | - | - | |
| Political Subdivision | 500040 | Fargo Park District | (9,226) | (8,734) | 175,374 | 109,073 | 193,787 | 44,916 | 44,916 | 44,916 | 14,679 | - | - | - | |
| Political Subdivision | 500041 | Bismack Rural Fire Protection | (1,689) | 5,529 | 7,505 | 47,560 | 47,894 | 10,038 | 10,038 | 10,016 | 7,764 | - | - | - | |
| Political Subdivision | 500045 | Dunseith Community Nursing Home | 3,544 | (14,666) | (45,486) | 214,507 | 137,806 | 27,107 | 27,107 | 27,249 | 29,236 | - | - | - | |
| Political Subdivision | 500047 | Mercer County Soil Conservation District | (481) | (484) | 19,905 | (13,042) | 1,711 | 939 | 939 | 875 | (1,981) | - | - | - | |
| Political Subdivision | 500049 | West Fargo Park District | (4,711) | (1,965) | 18,023 | (24,717) | (13,266) | (2,330) | (2,330) | (2,374) | (3,902) | - | - | - | |
| Political Subdivision | 500053 | Stutsman County Housing Authority | 1,701 | (232) | 2,097 | 30,437 | 27,576 | 5,792 | 5,792 | 5,780 | 4,420 | - | - | - | |
| Political Subdivision | 500054 | Grand Forks County Water Resource District | (265) | 273 | (702) | (6,984) | (6,208) | (1,308) | (1,308) | (1,303) | (981) | - | - | - | |
| Political Subdivision | 500055 | Southeast Region Career & Technology Center | (431) | (111) | (80) | (7,455) | (6,615) | (1,377) | (1,377) | (1,377) | (1,378) | - | - | - | |
| Political Subdivision | 500056 | Cavalier County Job Development Authority | (205) | 207 | 826 | (2,823) | (1,756) | (343) | (343) | (346) | (106) | - | - | - | |
| Political Subdivision | 500057 | Barnes County Soil Conservation District | (496) | (158) | 3,106 | 10,080 | 9,966 | 2,130 | 2,130 | 2,124 | 1,452 | - | - | - | |
| Political Subdivision | 500059 | Trull Rural Water District | 2,326 | (152) | (41,459) | 33,907 | 1,947 | (781) | (781) | (781) | (668) | - | - | - | |
| Political Subdivision | 500060 | Devils Lake Basin Joint Water Resource Board | (218) | (57) | (884) | (3,161) | (3,403) | (733) | (733) | (733) | (473) | - | - | - | |
| Political Subdivision | 500061 | Ward County Water Resource District | (160) | (41) | (1,438) | (2,331) | (3,031) | (672) | (672) | (668) | (347) | - | - | - | |
| Political Subdivision | 500063 | Southwest Water Authority | 11,478 | (2,165) | 126,510 | 217,654 | 270,534 | 59,868 | 59,868 | 59,868 | 31,524 | - | - | - | |
| Political Subdivision | 500068 | Burleigh County Council On Aging | (487) | (3,863) | 4,185 | (12,234) | (10,887) | (2,130) | (2,130) | (2,140) | (2,357) | - | - | - | |
| Political Subdivision | 500072 | Watford City Park District | 328 | (3,581) | 6,274 | 126,284 | 106,146 | 22,055 | 22,055 | 22,055 | 17,948 | - | - | - | |
| Political Subdivision | 500080 | Western & Central Stark Soil Conservation District | (437) | (935) | (561) | (2,699) | (3,653) | (782) | (782) | (782) | (529) | - | - | - | |
| Political Subdivision | 500081 | Ramsey County Housing Authority | (916) | (1,235) | 11,571 | 191 | 6,225 | 1,604 | 1,604 | 1,567 | (154) | - | - | - | |
| Political Subdivision | 500082 | Grand Forks Public Library | (2,243) | (856) | 53,441 | (24,497) | 13,050 | 4,233 | 4,233 | 4,059 | (3,708) | - | - | - | |
| Political Subdivision | 500084 | Rolette County Soil Conservation District | 33 | (50) | (3,468) | (250) | (2,536) | (625) | (625) | (616) | (45) | - | - | - | |
| Political Subdivision | 500085 | Jameson Parks And Recreation District | (702) | (963) | 19,995 | 24,563 | 32,411 | 7,256 | 7,256 | 7,193 | 3,450 | - | - | - | |
| Political Subdivision | 500091 | Ramsey County Water Resource District | (80) | 80 | 501 | (1,206) | (653) | (122) | (122) | (121) | (166) | - | - | - | |
| Political Subdivision | 500107 | Grand Forks-E Grand Forks Metropolitan Planning | 742 | (364) | (26,755) | 30,577 | 7,741 | 809 | 809 | 896 | 4,418 | - | - | - | |
| Political Subdivision | 500108 | North Dakota Firefighters Association | (831) | (221) | 1,610 | (9,477) | (7,523) | (1,526) | (1,526) | (1,527) | (1,418) | - | - | - | |
| Political Subdivision | 500109 | James River Valley Library System | 1,493 | (1,339) | 20,177 | 38,370 | 45,130 | 9,947 | 9,947 | 9,873 | 5,416 | - | - | - | |
| Political Subdivision | 500110 | Grand Forks Park District | (644) | 13,520 | 184,481 | (45,817) | 95,570 | 25,228 | 25,228 | 24,613 | (4,727) | - | - | - | |
| Political Subdivision | 500111 | Mcintosh County Housing Authority | (167) | (45) | (1,867) | (1,250) | (2,428) | (561) | (561) | (555) | (1,909) | - | - | - | |
| School District | 500113 | Lonetree Special Education Unit | (313) | (1,044) | 3,703 | 3,250 | 4,085 | 944 | 944 | 944 | 321 | - | - | - | |
| School District | 500114 | Roughrider Education Services Program (RESP) | (190) | 112 | 16,909 | (9,109) | 3,666 | 1,260 | 1,260 | 1,260 | 1,317 | - | - | - | |
| Political Subdivision | 500116 | Western Area Water Supply Authority | (4,644) | (3,796) | 290,561 | 74,629 | 249,032 | 59,906 | 59,906 | 58,951 | 10,363 | - | - | - | |
| Political Subdivision | 500120 | Tri-Cities Joint Job Development Authority | 216 | (1,781) | 21,840 | 30,577 | 38,559 | 8,605 | 8,605 | 8,533 | 4,211 | - | - | - | |
| Political Subdivision | 500121 | Devils Lake Park Board | (582) | (4,927) | 101,274 | 159,265 | 195,002 | 43,190 | 43,190 | 42,854 | 22,578 | - | - | - | |
| Political Subdivision | 500122 | North Central Soil Conservation District | - | (4,918) | - | 63,624 | 48,682 | 10,024 | 10,024 | 10,024 | 8,586 | - | - | - | |
| City | 200079 | City Of Scranton | 2,051 | - | (47,545) | - | (30,278) | (7,608) | (7,608) | (7,454) | - | - | - | - | |
| Political Subdivision | 500117 | Red River Joint Water Resource District | 4,747 | - | (70,093) | - | (43,492) | (10,927) | (10,927) | (10,711) | - | - | - | - | |
| Total Main System | | | | | | \$ (99,446) | \$ (714,052) | \$ (51) | \$ (36) | \$ (658,372) | \$ (138,566) | \$ (138,566) | \$ (138,566) | \$ (138,181) | \$ (104,493) |

**SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER
FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF
CONTRIBUTIONS**

JUDGES

| | | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | | | | |
|---------------------------------------|-------------|----------------------------|---|--|--------------------------------|------|----------------|----------|----------|------|------|------|------------|
| During Year Ending Recognition Period | | 3.92 | 4.3761 | 2015 | 2016 | | | | | | | | |
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| | | | Contributions | Share | | | | | | | | | |
| State of ND | 018000 | ND Supreme Court | \$ (1,986) | \$ - | \$ - | \$ - | \$ (972) | \$ (507) | \$ (465) | \$ - | \$ - | \$ - | \$ - |
| | | Total Judges System | \$ (1,986) | \$ - | \$ - | \$ - | \$ (972) | \$ (507) | \$ (465) | \$ - | \$ - | \$ - | \$ - |

**SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER
FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF
CONTRIBUTIONS**

LAW ENFORCEMENT WITH PRIOR MAIN SYSTEM SERVICE

| | | | During Year Ending | | 2015 | | 2016 | | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | |
|---------------|-------------|--|---|-----------|--------------------------|--------------|----------------|-------------|--|-------------|-------------|-----------|------------|--|--|
| | | | Recognition Period | | 5.97 | | 5.8647 | | 2.14 | | | | | | |
| Employer Type | Employer ID | Employer | Differences between Employer Contributions and Share of | | Changes in Proportionate | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter | | |
| | | | Contributions | Share | Share | Share | | | | | | | | | |
| State | 012500 | Attorney General's Office | \$ (12,896) | \$ 58,880 | \$ (160,908) | \$ (349,178) | \$ (356,377) | \$ (78,612) | \$ (78,612) | \$ (78,612) | \$ (77,738) | (42,803) | \$ - | | |
| City | 200010 | City Of Cavalier | 3,945 | 1,496 | (31,598) | (7,686) | (23,524) | (5,687) | (5,687) | (5,687) | (5,548) | (915) | - | | |
| City | 200016 | City Of Ellendale | 1,136 | 1,119 | (17,507) | (2,771) | (12,257) | (3,024) | (3,024) | (3,024) | (2,943) | (242) | - | | |
| City | 200029 | City Of Williston | 11,400 | 23,445 | (22,058) | (254,880) | (199,061) | (41,247) | (41,247) | (41,247) | (41,195) | (34,125) | - | | |
| City | 200030 | City Of Bowman | (1,787) | 3,357 | 8,413 | (36,119) | (22,770) | (4,476) | (4,476) | (4,476) | (4,510) | (4,832) | - | | |
| City | 200070 | City Of Powers Lake | (1,127) | 2,355 | 22,179 | (25,619) | (5,297) | (441) | (441) | (441) | (545) | (3,429) | - | | |
| City | 200103 | City Of Burlington | 1,163 | 2,307 | (14,103) | (6,694) | (12,243) | (2,916) | (2,916) | (2,916) | (2,848) | (647) | - | | |
| County | 300001 | Adams County | 5,016 | 1,879 | (13,559) | 2,977 | (1,653) | (603) | (603) | (603) | (560) | 716 | - | | |
| County | 300003 | Benson County | (15,940) | 3,566 | 76,576 | (32,833) | 16,045 | 5,167 | 5,167 | 5,167 | 4,861 | (4,317) | - | | |
| County | 300006 | Bowman County | (1,947) | 2,840 | 11,770 | (39,436) | (23,823) | (4,595) | (4,595) | (4,595) | (4,642) | (5,396) | - | | |
| County | 300009 | Cass County | - | (298,174) | - | 1,616,454 | 1,093,498 | 224,782 | 224,782 | 224,782 | 224,782 | 194,370 | - | | |
| County | 300013 | Dunn County | (6,072) | 32,465 | 129,047 | (161,946) | (25,626) | (1,479) | (1,479) | (1,479) | (2,098) | (19,091) | - | | |
| County | 300020 | Griggs County | 2,216 | 1,761 | (38,297) | (16,293) | (36,047) | (8,522) | (8,522) | (8,522) | (8,339) | (2,142) | - | | |
| County | 300027 | Mckenzie County | 23,193 | 25,273 | 228,067 | 11,020 | 197,191 | 48,275 | 48,275 | 48,275 | 47,013 | 5,353 | - | | |
| County | 300028 | Mclean County | 8,374 | 15,276 | (15,078) | (115,578) | (87,657) | (18,226) | (18,226) | (18,226) | (18,192) | (14,787) | - | | |
| County | 300044 | Slope County | (1,000) | 2,284 | 18,992 | (19,971) | (2,707) | (2) | (2) | (2) | (94) | (2,607) | - | | |
| County | 300045 | Stark County | 21,264 | 32,021 | (93,393) | (117,516) | (118,882) | (26,660) | (26,660) | (26,660) | (26,297) | (12,605) | - | | |
| County | 300051 | Ward County | 9,950 | 110,261 | (148,385) | (219,327) | (182,528) | (41,785) | (41,785) | (41,785) | (41,092) | (16,081) | - | | |
| County | 300053 | Williams County | (10,507) | 63,981 | 88,355 | (441,409) | (261,304) | (51,316) | (51,316) | (51,316) | (51,708) | (55,648) | - | | |
| State of ND | 054000 | Adjutant General ND National Guard | (284) | 8,241 | - | 216,803 | 186,653 | 38,355 | 38,373 | 38,373 | 38,373 | 38,373 | 33,179 | | |
| City | 200028 | City Of Thompson | 3,746 | 4,328 | (28,516) | - | (15,096) | (4,149) | (4,149) | (4,149) | (3,287) | 638 | - | | |
| | | Total Law Enforcement with Prior Main System Service System | \$ 39,843 | \$ 98,961 | \$ (3) | \$ (2) | \$ 106,535 | \$ 22,839 | \$ 22,857 | \$ 22,857 | \$ 23,393 | \$ 14,589 | \$ - | | |

**SCHEDULE OF NET DEFERRED OUTFLOWS AND INFLOWS BY YEAR BY EMPLOYER
FROM CHANGES IN PROPORTION AND DIFFERENCES BETWEEN EMPLOYER CONTRIBUTIONS AND SHARE OF
CONTRIBUTIONS**

LAW ENFORCEMENT WITHOUT PRIOR MAIN SYSTEM SERVICE

| During Year Ending Recognition Period | | | 2015 | 2016 | 2015 | 2016 | Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions | | | | | | | | | | |
|---|-------------|---------------------|-----------------|--------------|-------------|-------------|--|-----------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|-------------|------------|
| | | | 6.53 | 5.4025 | | | Differences between Employer Contributions and Share of Contributions | | Changes in Proportionate Share | | Total Deferred | 2017 | 2018 | 2019 | 2020 | 2021 | Thereafter |
| Employer Type | Employer ID | Employer | | | | | | | | | | | | | | | |
| City | 200097 | City Of Devils Lake | \$ 4,910 | \$ (101) | \$ (11,430) | \$ 691 | \$ (4,043) | \$ (889) | \$ (889) | \$ (889) | \$ (889) | \$ (889) | \$ (889) | \$ (889) | \$ (889) | \$ (487) | \$ - |
| City | 200118 | City of Berthold | (137) | 435 | (1,858) | 821 | (359) | (74) | (74) | (74) | (74) | (74) | (74) | (74) | (74) | (63) | - |
| County | 300002 | Barnes County | (1,422) | (3,711) | 4,331 | 2,180 | 771 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 162 | 123 | - |
| County | 300030 | Morton County | 2,962 | 6,907 | 7,408 | (3,042) | 10,344 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 2,303 | 1,132 | - |
| County | 300040 | Rolette County | 1,584 | (3,518) | 1,550 | (649) | (1,222) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (58) | - |
| Total Law Enforcement without Prior Main System Service System | | | \$ 7,897 | \$ 12 | \$ 1 | \$ 1 | \$ 5,491 | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 1,211 | \$ 647 | \$ - | |

SECTION F

GLOSSARY OF TERMS

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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