

North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68
Accounting and Financial Reporting for
Pensions for June 30, 2017



January 26, 2018

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

Members of the Board:

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

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

Our calculation of the liability was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statement Nos. 67 and 68. The Net Pension Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer’s benefit obligation. The Net Pension Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. A calculation of the plan’s liability for purposes other than satisfying the requirements of GASB Statement Nos. 67 and 68 may produce significantly different results. This report may be provided to parties other than the Board and NDPERS only in its entirety and only with the permission of the Board and NDPERS. GRS is not responsible for unauthorized use of this report.

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

This report complements the funding actuarial valuation reports that were provided to NDPERS and should be considered in conjunction with those reports. Please see the funding actuarial valuation reports as of July 1, 2017, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

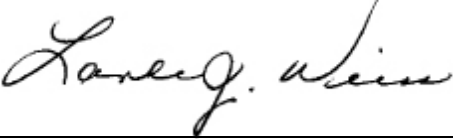
To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the North Dakota Public Employees Retirement System in accordance with the requirements of GASB Statement Nos. 67 and 68. All calculations have been made in conformity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

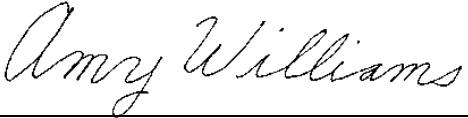
The signing actuaries are independent of the plan sponsor.

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

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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2017, actuarial valuation report.



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SECTION A



EXECUTIVE SUMMARY

Executive Summary As of June 30, 2017

Actuarial Valuation Date	July 1, 2017
Measurement Date of the Net Pension Liability	July 1, 2017
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2017
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2018

Membership	Main System	Judges	Law Enforcement		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	10,957	50	90	6	11,103
- Inactive, Nonretired Members	11,336	4	229	85	11,654
- Active Members	22,574	54	498	117	23,243
- Total	44,867	108	817	208	46,000
Covered Payroll	\$ 1,020,843,253	\$ 7,866,090	\$ 28,765,678	\$ 5,896,777	\$ 1,063,371,798
Net Pension Liability					
Total Pension Liability	\$ 4,227,873,933	\$ 45,789,468	\$ 73,040,417	\$ 7,667,872	\$ 4,354,371,690
Plan Fiduciary Net Position	2,620,545,753	49,576,578	51,024,228	6,689,031	2,727,835,589
Net Pension Liability	\$ 1,607,328,180	\$ (3,787,110)	\$ 22,016,189	\$ 978,841	\$ 1,626,536,101
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	61.98 %	108.27 %	69.86 %	87.23 %	62.65 %
Net Pension Liability as a Percentage of Covered Payroll	157.45 %	(48.14)%	76.54 %	16.60 %	152.96 %
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	6.44 %	6.44 %	6.44 %	6.44 %	6.44 %
Long-Term Expected Rate of Investment Return	7.75 %	7.75 %	7.75 %	7.75 %	7.75 %
Long-Term Municipal Bond Rate*	3.56 %	3.56 %	3.56 %	3.56 %	3.56 %
Last year ending June 30 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2061	2061	2061	2061	2061
Total Pension Expense	\$ 243,568,439	\$ 478,538	\$ 5,250,888	\$ (989,739)	\$ 248,308,126

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses

	Main System	Judges	LE with Prior Main	LE without Prior Main	Total PERS**
			System Service	System Service	
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 9,553,859	\$ -	\$ 3,223,822	\$ 198,753	\$ 10,106,267
Changes in assumptions	659,113,001	4,755,539	11,772,388	2,735,234	677,952,532
Net difference between projected and actual earnings on pension plan investments	21,617,240	361,138	-	-	21,917,336
Total	\$ 690,284,100	\$ 5,116,677	\$ 14,996,210	\$ 2,933,987	\$ 709,976,135
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 7,831,218	\$ 2,439,197	\$ 295,356	\$ 56,345	\$ 7,751,949
Changes in assumptions	36,252,647	876,830	572,789	119,151	37,397,787
Net difference between projected and actual earnings on pension plan investments	-	-	57,119	3,923	-
Total	\$ 44,083,865	\$ 3,316,027	\$ 925,264	\$ 179,419	\$ 45,149,736

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

** The net difference between projected and actual earnings on pension plan investments for Total PERS is net of deferred outflows and inflows of PERS in total and not the sum of each system.

Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2017.

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

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

Discussion

Notes to Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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

Discussion

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2017, and a measurement date of July 1, 2017.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 3.56% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 6.44%.

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, 2017

A. Expense			Law Enforcement		Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 107,826,127	\$ 1,506,688	\$ 3,224,989	\$ 590,575	\$ 113,148,379
2. Interest on the Total Pension Liability	261,960,798	3,147,570	4,360,954	300,528	269,769,850
3. Current-Period Benefit Changes	-	-	-	-	-
4. Employee Contributions (made negative for addition here) ¹	(83,072,033)	(642,611)	(1,854,946)	(2,242,936)	(87,812,526)
5. Projected Earnings on Plan Investments (made negative for addition here)	(185,835,757)	(3,524,461)	(3,506,892)	(379,359)	(193,246,469)
6. Pension Plan Administrative Expense	2,547,265	11,067	39,235	9,676	2,607,243
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	(250,382)	-	-	-	(250,382)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	139,711,024	(9,379)	3,014,582	724,699	143,440,926
9. Recognition of Outflow (Inflow) of Resources due to Assets	681,397	(10,336)	(27,034)	7,078	651,105
10. Total Pension Expense	\$ 243,568,439	\$ 478,538	\$ 5,250,888	\$ (989,739)	\$ 248,308,126

¹ Includes repurchases of service credit.

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, 2017

Total PERS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 12,976,434	\$ 10,622,116	\$ 2,354,318
2. Assumption Changes	678,376,162	37,821,417	640,554,745
3. Net Difference between projected and actual earnings on pension plan investments	21,917,336	-	21,917,336
4. Total	\$ 713,269,932	\$ 48,443,533	\$ 664,826,399

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
2018	144,134,394
2019	175,277,696
2020	152,440,522
2021	124,643,348
2022	68,330,439
Thereafter	-
Total	\$ 664,826,399

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, 2017

Main System

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 9,553,859	\$ 7,831,218	\$ 1,722,641
2. Assumption Changes	659,113,001	36,252,647	622,860,354
3. Net Difference between projected and actual earnings on pension plan investments	21,617,240	-	21,617,240
4. Total	\$ 690,284,100	\$ 44,083,865	\$ 646,200,235

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
2018	\$ 140,392,420
2019	170,053,949
2020	147,575,478
2021	121,672,355
2022	66,506,033
Thereafter	-
Total	\$ 646,200,235

**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, 2017**

Judges

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ -	\$ 2,439,197	\$ (2,439,197)
2. Assumption Changes	4,755,539	876,830	3,878,709
3. Net Difference between projected and actual earnings on pension plan investments	361,138	-	361,138
4. Total	\$ 5,116,677	\$ 3,316,027	\$ 1,800,650

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
2018	\$ (17,062)
2019	1,059,945
2020	945,487
2021	(187,720)
2022	-
Thereafter	-
Total	\$ 1,800,650

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, 2017

Law Enforcement with Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 3,223,822	\$ 295,356	\$ 2,928,466
2. Assumption Changes	11,772,388	572,789	11,199,599
3. Net Difference between projected and actual earnings on pension plan investments	-	57,119	(57,119)
4. Total	\$ 14,996,210	\$ 925,264	\$ 14,070,946

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
2018	\$ 3,027,259
2019	3,412,636
2020	3,190,289
2021	2,616,356
2022	1,824,406
Thereafter	-
Total	\$ 14,070,946

**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, 2017**

Law Enforcement without 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	\$ 198,753	\$ 56,345	\$ 142,408
2. Assumption Changes	2,735,234	119,151	2,616,083
3. Net Difference between projected and actual earnings on pension plan investments	-	3,923	(3,923)
4. Total	\$ 2,933,987	\$ 179,419	\$ 2,754,568

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>
2018	\$ 731,777
2019	751,166
2020	729,268
2021	542,357
2022	-
Thereafter	-
Total	\$ 2,754,568

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 (2018-2023)	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	2023
2014	\$ 25,782,859	Varies by Plan	\$ 7,742,489	\$ 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	2,363,778	-	637,078	637,078	757,871	779,083	796,903	780,488	7,304	-	-
2016	(7,658,109)	Varies by Plan	(4,917,671)	-	-	(1,370,219)	(1,370,219)	(1,370,219)	(1,370,219)	(1,219,796)	(957,437)	-	-
2017	(3,612,020)	Varies by Plan	(2,834,278)	-	-	-	(777,742)	(777,742)	(777,742)	(777,742)	(377,412)	(123,640)	-
Total			2,354,318	4,525,718	5,162,796	3,792,577	3,073,126	3,069,653	1,814,824	(1,116,068)	(1,290,451)	(123,640)	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	(37,397,787)	-	(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	71,299,212	-	-	18,420,103	18,420,103	18,420,103	18,420,103	18,531,337	15,927,669	-	-
2017	741,491,982	Varies by Plan	606,653,320	-	-	-	134,838,662	134,838,662	134,838,662	134,838,662	133,683,255	68,454,079	-
Total			640,554,745	-	(12,930,444)	5,489,659	140,367,800	140,413,636	140,866,836	141,227,159	149,593,035	68,454,079	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ (159,724,630)	5.00	\$ (31,944,926)	\$ (31,944,926)	\$ (31,944,926)	\$ (31,944,926)	\$ (31,944,926)	\$ (31,944,926)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	101,333,015	5.00	40,533,209	-	20,266,602	20,266,602	20,266,602	20,266,602	20,266,602	-	-	-	-
2016	179,943,347	5.0000	107,966,009	-	-	35,988,669	35,988,669	35,988,669	35,988,669	35,988,671	-	-	-
2017	(118,296,196)	5.0000	(94,636,956)	-	-	-	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,236)	-	-
Total			21,917,336	(31,944,926)	(11,678,324)	24,310,345	651,105	651,105	32,596,036	12,329,431	(23,659,236)	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2023)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ (133,941,771)	Varies by Type	\$ (24,202,437)	\$ (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	5,499,200	-	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	174,347,550	-	-	53,038,553	53,038,553	53,038,553	53,038,553	53,300,212	14,970,232	-	-
2017	619,583,766	Varies by Type	509,182,086	-	-	-	110,401,680	110,401,680	110,401,680	110,401,680	109,646,607	68,330,439	-
Total			664,826,399	(27,419,208)	(19,445,972)	33,592,581	144,092,031	144,134,394	175,277,696	152,440,522	124,643,348	68,330,439	-

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 (2018-2023)	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	2023
2014	\$ 24,957,025	5.70	\$ 7,443,325	\$ 4,378,425	\$ 4,378,425	\$ 4,378,425	\$ 4,378,425	\$ 4,378,425	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -
2015	4,235,236	5.98	2,110,534		708,234	708,234	708,234	708,234	708,234	694,066	-	-	-
2016	(10,881,976)	5.8568	(7,165,962)			(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,591,941)	-	-
2017	(812,730)	5.5110	(665,256)				(147,474)	(147,474)	(147,474)	(147,474)	(147,474)	(75,360)	-
Total			1,722,641	4,378,425	5,086,659	3,228,652	3,081,178	3,081,178	1,767,653	(1,311,415)	(1,739,415)	(75,360)	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ -	5.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(72,748,598)	5.98	(36,252,647)		(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-
2016	108,344,338	5.8568	71,346,544			18,498,897	18,498,897	18,498,897	18,498,897	18,498,897	15,849,853	-	-
2017	718,062,723	5.5110	587,766,457				130,296,266	130,296,266	130,296,266	130,296,266	130,296,266	66,581,393	-
Total			622,860,354	-	(12,165,317)	6,333,580	136,629,846	136,629,846	136,629,846	136,873,150	146,146,119	66,581,393	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ (154,875,241)	5.00	\$ (30,975,049)	\$ (30,975,048)	\$ (30,975,048)	\$ (30,975,048)	\$ (30,975,048)	\$ (30,975,049)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	98,213,520	5.00	39,285,411		19,642,703	19,642,703	19,642,703	19,642,703	19,642,708	-	-	-	-
2016	173,740,466	5.0000	104,244,280			34,748,093	34,748,093	34,748,093	34,748,093	34,748,094	-	-	-
2017	(113,671,753)	5.0000	(90,937,402)				(22,734,351)	(22,734,351)	(22,734,351)	(22,734,351)	(22,734,349)	-	-
Total			21,617,240	(30,975,048)	(11,332,345)	23,415,748	681,397	681,396	31,656,450	12,013,743	(22,734,349)	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2023)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ (129,918,216)	Varies by Type	\$ (23,531,724)	\$ (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	5,143,298	-	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	168,424,862	-	-	51,388,983	51,388,983	51,388,983	51,388,983	51,388,984	14,257,912	-	-
2017	603,578,240	Varies by Type	496,163,799	-	-	-	107,414,441	107,414,441	107,414,441	107,414,441	107,414,443	66,506,033	-
Total			646,200,235	(26,596,623)	(18,411,003)	32,977,980	140,392,421	140,392,420	170,053,949	147,575,478	121,672,355	66,506,033	-

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													
Recognized in Year Ending June 30													
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ 340,738	3.38	\$ -	\$ 100,810	\$ 100,810	\$ 100,810	\$ 38,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(75,927)	3.92	(17,820)		(19,369)	(19,369)	(19,369)	(17,820)	-	-	-	-	-
2016	(1,055,087)	4.3761	(572,883)			(241,102)	(241,102)	(241,102)	(241,102)	(90,679)	-	-	-
2017	(2,410,397)	4.2897	(1,848,494)				(561,903)	(561,903)	(561,903)	(561,903)	(162,785)	-	-
Total			(2,439,197)	100,810	81,441	(159,661)	(784,066)	(820,825)	(803,005)	(652,582)	(162,785)	-	-

Increase (Decrease) in Pension Expense Arising from changes in assumptions													
Recognized in Year Ending June 30													
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,931,030)	3.92	(453,200)		(492,610)	(492,610)	(492,610)	(453,200)	-	-	-	-	-
2016	(780,206)	4.3761	(423,630)			(178,288)	(178,288)	(178,288)	(178,288)	(67,054)	-	-	-
2017	6,201,124	4.2897	4,755,539				1,445,585	1,445,585	1,445,585	1,445,585	418,784	-	-
Total			3,878,709	-	(492,610)	(670,898)	774,687	814,097	1,267,297	1,378,531	418,784	-	-

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments													
Recognized in Year Ending June 30													
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ (3,029,943)	5.00	\$ (605,987)	\$ (605,989)	\$ (605,989)	\$ (605,989)	\$ (605,989)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,880,585	5.00	752,234		376,117	376,117	376,117	376,117	376,117	-	-	-	-
2016	3,316,272	5.0000	1,989,764			663,254	663,254	663,254	663,254	663,256	-	-	-
2017	(2,218,591)	5.0000	(1,774,873)				(443,718)	(443,718)	(443,718)	(443,718)	(443,719)	-	-
Total			361,138	(605,989)	(229,872)	433,382	(10,336)	(10,334)	595,653	219,538	(443,719)	-	-

Increase (Decrease) in Pension Expense Arising from All Sources													
Recognized in Year Ending June 30													
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ (2,689,205)	Varies by Type	\$ (605,987)	\$ (505,179)	\$ (505,179)	\$ (505,179)	\$ (567,681)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(126,372)	Varies by Type	281,214	-	(135,862)	(135,862)	(135,862)	(94,903)	376,117	-	-	-	-
2016	1,480,979	Varies by Type	993,251	-	-	243,864	243,864	243,864	243,864	505,523	-	-	-
2017	1,572,136	Varies by Type	1,132,172	-	-	-	439,964	439,964	439,964	439,964	(187,720)	-	-
Total			1,800,650	(505,179)	(641,041)	(397,177)	(19,715)	(17,062)	1,059,945	945,487	(187,720)	-	-

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 (2018-2023)	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	2023
2014	\$ 167,797	Varies by Plan	\$ 149,085	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,678	\$ 18,301	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -
2015	146,452	Varies by Plan	222,390	-	(65,577)	(65,577)	55,216	74,879	74,879	72,632	-	-	-
2016	4,328,449	5.8647	2,852,347			738,051	738,051	738,051	738,051	738,051	638,194	-	-
2017	(357,125)	5.7816	(295,356)				(61,769)	(61,769)	(61,769)	(61,769)	(61,769)	(48,280)	-
Total			2,928,466	4,678	(60,899)	677,152	736,176	769,462	810,338	808,091	588,855	(48,280)	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,249,599)	Varies by Plan	(572,789)	-	(238,763)	(238,763)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
2016	479,280	5.8647	315,834			81,723	81,723	81,723	81,723	81,723	70,665	-	-
2017	13,852,521	5.7816	11,456,554				2,395,967	2,395,967	2,395,967	2,395,967	2,395,967	1,872,686	-
Total			11,199,599	-	(238,763)	(157,040)	2,278,406	2,284,832	2,284,832	2,290,617	2,466,632	1,872,686	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ (1,722,501)	5.00	\$ (344,501)	\$ (344,500)	\$ (344,500)	\$ (344,500)	\$ (344,500)	\$ (344,501)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,129,415	5.00	451,766	-	225,883	225,883	225,883	225,883	225,883	-	-	-	-
2016	2,653,578	5.0000	1,592,146			530,716	530,716	530,716	530,716	530,714	-	-	-
2017	(2,195,663)	5.0000	(1,756,530)				(439,133)	(439,133)	(439,133)	(439,133)	(439,131)	-	-
Total			(57,119)	(344,500)	(118,617)	412,099	(27,034)	(27,035)	317,466	91,581	(439,131)	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2023)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ (1,554,704)	Varies by Type	\$ (195,416)	\$ (339,822)	\$ (339,822)	\$ (339,822)	\$ (339,822)	\$ (326,200)	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -
2015	26,268	Varies by Type	101,367	-	(78,457)	(78,457)	81,815	107,904	107,904	(114,441)	-	-	-
2016	7,461,307	Varies by Type	4,760,327	-	-	1,350,490	1,350,490	1,350,490	1,350,490	1,350,488	708,859	-	-
2017	11,299,733	Varies by Type	9,404,668	-	-	-	1,895,065	1,895,065	1,895,065	1,895,065	1,895,067	1,824,406	-
Total			14,070,946	(339,822)	(418,279)	932,211	2,987,548	3,027,259	3,412,636	3,190,289	2,616,356	1,824,406	-

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 (2018-2023)	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	2023
2014	\$ 317,299	7.59	\$ 150,079	\$ 41,805	\$ 41,805	\$ 41,805	\$ 41,805	\$ 41,805	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -
2015	90,044	6.53	48,674		13,790	13,790	13,790	13,790	13,790	13,790	7,304	-	-
2016	(49,495)	5.4025	(31,173)			(9,161)	(9,161)	(9,161)	(9,161)	(9,161)	(3,690)	-	-
2017	(31,768)	4.8165	(25,172)				(6,596)	(6,596)	(6,596)	(6,596)	(5,384)	-	-
Total			142,408	41,805	55,595	46,434	39,838	39,838	39,838	39,838	22,894	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(220,413)	6.53	(119,151)		(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(17,889)	-	-
2016	96,006	5.4025	60,464			17,771	17,771	17,771	17,771	17,771	7,151	-	-
2017	3,375,614	4.8165	2,674,770				700,844	700,844	700,844	700,844	572,238	-	-
Total			2,616,083	-	(33,754)	(15,983)	684,861	684,861	684,861	684,861	561,500	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2018-2023)	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	2023
2014	\$ (96,945)	5.00	\$ (19,389)	\$ (19,389)	\$ (19,389)	\$ (19,389)	\$ (19,389)	\$ (19,389)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	109,495	5.00	43,798		21,899	21,899	21,899	21,899	21,899	-	-	-	-
2016	233,031	5.0000	139,819			46,606	46,606	46,606	46,606	46,607	-	-	-
2017	(210,189)	5.0000	(168,151)				(42,038)	(42,038)	(42,038)	(42,038)	(42,037)	-	-
Total			(3,923)	(19,389)	2,510	49,116	7,078	7,078	26,467	4,569	(42,037)	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2023)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ 220,354	Varies by Type	\$ 130,690	\$ 22,416	\$ 22,416	\$ 22,416	\$ 22,416	\$ 22,416	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -
2015	(20,874)	Varies by Type	(26,679)		1,935	1,935	1,935	1,935	1,935	(19,964)	(10,585)	-	-
2016	279,542	Varies by Type	169,110			55,216	55,216	55,216	55,216	55,217	3,461	-	-
2017	3,133,657	Varies by Type	2,481,447				652,210	652,210	652,210	652,210	524,817	-	-
Total			2,754,568	22,416	24,351	79,567	731,777	731,777	751,166	729,268	542,357	-	-

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

Total PERS

	Total Deferred (2018-2023)	Outflow of Resources Recognized in Year Ending June 30									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 10,106,267	\$ 4,525,718	\$ 5,162,796	\$ 5,162,796	\$ 5,221,087	\$ 5,217,614	\$ 3,962,785	\$ 881,470	\$ 44,398	\$ -	\$ -
Changes in assumptions	677,952,532	-	-	18,420,103	153,258,765	153,258,765	153,258,765	153,369,999	149,610,924	68,454,079	-
Difference between projected and actual earnings on investments	45,576,572	-	-	24,310,345	651,105	651,105	32,596,036	12,329,431	-	-	-
Total	733,635,371	4,525,718	5,162,796	47,893,244	159,130,957	159,127,484	189,817,586	166,580,900	149,655,322	68,454,079	-

	Total Deferred (2018-2023)	(Inflows) of Resources Recognized in Year Ending June 30									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ (7,751,949)	\$ -	\$ -	(1,370,219)	(2,147,961)	(2,147,961)	(2,147,961)	(1,997,538)	(1,334,849)	(123,640)	-
Changes in assumptions	(37,397,787)	-	(12,930,444)	(12,930,444)	(12,890,965)	(12,845,129)	(12,391,929)	(12,142,840)	(17,889)	-	-
Difference between projected and actual earnings on investments	(23,659,236)	(31,944,926)	(11,678,324)	-	-	-	-	-	(23,659,236)	-	-
Total	(68,808,972)	(31,944,926)	(24,608,768)	(14,300,663)	(15,038,926)	(14,993,090)	(14,539,890)	(14,140,378)	(25,011,974)	(123,640)	-

	Total Deferred (2018-2023)	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	2023
Total Liabilities	\$ 642,909,063	\$ 4,525,718	\$ (7,767,648)	\$ 9,282,236	\$ 143,440,926	\$ 143,483,289	\$ 142,681,660	\$ 140,111,091	\$ 148,302,584	\$ 68,330,439	\$ -
Total Assets	21,917,336	(31,944,926)	(11,678,324)	24,310,345	651,105	651,105	32,596,036	12,329,431	(23,659,236)	-	-
Total	664,826,399	(27,419,208)	(19,445,972)	33,592,581	144,092,031	144,134,394	175,277,696	152,440,522	124,643,348	68,330,439	-

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

Main System

	Outflow of Resources										
	Total	Recognized in Year Ending June 30									
	Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 9,553,859	\$ 4,378,425	\$ 5,086,659	\$ 5,086,659	\$ 5,086,659	\$ 5,086,659	\$ 3,773,134	\$ 694,066	\$ -	\$ -	\$ -
Changes in assumptions	659,113,001	-	-	18,498,897	148,795,163	148,795,163	148,795,163	148,795,163	146,146,119	66,581,393	-
Difference between projected and actual earnings on investments	44,351,589	-	-	23,415,748	681,397	681,396	31,656,450	12,013,743	-	-	-
Total	713,018,449	4,378,425	5,086,659	47,001,304	154,563,219	154,563,218	184,224,747	161,502,972	146,146,119	66,581,393	-

	(Inflows) of Resources										
	Total	Recognized in Year Ending June 30									
	Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ (7,831,218)	\$ -	\$ -	\$ (1,858,007)	\$ (2,005,481)	\$ (2,005,481)	\$ (2,005,481)	\$ (2,005,481)	\$ (1,739,415)	\$ (75,360)	\$ -
Changes in assumptions	(36,252,647)	-	(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	(22,734,349)	(30,975,048)	(11,332,345)	-	-	-	-	-	(22,734,349)	-	-
Total	(66,818,214)	(30,975,048)	(23,497,662)	(14,023,324)	(14,170,798)	(14,170,798)	(14,170,798)	(13,927,494)	(24,473,764)	(75,360)	-

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities										
	Total	Recognized in Year Ending June 30									
	Deferred (2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$ 624,582,995	\$ 4,378,425	\$ (7,078,658)	\$ 9,562,232	\$ 139,711,024	\$ 139,711,024	\$ 138,397,499	\$ 135,561,735	\$ 144,406,704	\$ 66,506,033	\$ -
Total Assets	21,617,240	(30,975,048)	(11,332,345)	23,415,748	681,397	681,396	31,656,450	12,013,743	(22,734,349)	-	-
Total	646,200,235	(26,596,623)	(18,411,003)	32,977,980	140,392,421	140,392,420	170,053,949	147,575,478	121,672,355	66,506,033	-

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

Judges

	Total		Outflow of Resources									
	Deferred		Recognized in Year Ending June 30									
(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Difference between expected and actual experience	\$ -	\$ 100,810	\$ 100,810	\$ 100,810	\$ 38,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in assumptions	4,755,539	-	-	-	1,445,585	1,445,585	1,445,585	1,445,585	418,784	-	-	
Difference between projected and actual earnings on investments	815,191	-	-	433,382	-	-	595,653	219,538	-	-	-	
Total	5,570,730	100,810	100,810	534,192	1,483,893	1,445,585	2,041,238	1,665,123	418,784	-	-	

	Total		(Inflows) of Resources									
	Deferred		Recognized in Year Ending June 30									
(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Difference between expected and actual experience	\$ (2,439,197)	\$ -	\$ (19,369)	\$ (260,471)	\$ (822,374)	\$ (820,825)	\$ (803,005)	\$ (652,582)	\$ (162,785)	\$ -	\$ -	
Changes in assumptions	(876,830)	-	(492,610)	(670,898)	(670,898)	(631,488)	(178,288)	(67,054)	-	-	-	
Difference between projected and actual earnings on investments	(454,053)	(605,989)	(229,872)	-	(10,336)	(10,334)	-	-	(443,719)	-	-	
Total	(3,770,080)	(605,989)	(741,851)	(931,369)	(1,503,608)	(1,462,647)	(981,293)	(719,636)	(606,504)	-	-	

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Deferred		Recognized in Year Ending June 30									
(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Total Liabilities	\$ 1,439,512	\$ 100,810	\$ (411,169)	\$ (830,559)	\$ (9,379)	\$ (6,728)	\$ 464,292	\$ 725,949	\$ 255,999	\$ -	\$ -	
Total Assets	361,138	(605,989)	(229,872)	433,382	(10,336)	(10,334)	595,653	219,538	(443,719)	-	-	
Total	1,800,650	(505,179)	(641,041)	(397,177)	(19,715)	(17,062)	1,059,945	945,487	(187,720)	-	-	

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

Law Enforcement with Prior Main System Service

	Total Deferred (2018-2023)	Outflow of Resources Recognized in Year Ending June 30									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Difference between expected and actual experience	\$ 3,223,822	\$ 4,678	\$ 4,678	\$ 742,729	\$ 797,945	\$ 831,231	\$ 872,107	\$ 869,860	\$ 650,624
Changes in assumptions	11,772,388	-	-	81,723	2,477,690	2,477,690	2,477,690	2,477,690	2,466,632	1,872,686	-
Difference between projected and actual earnings on investments	409,047	-	-	412,099	-	-	317,466	91,581	-	-	-
Total	15,405,257	4,678	4,678	1,236,551	3,275,635	3,308,921	3,667,263	3,439,131	3,117,256	1,872,686	-

	Total Deferred (2018-2023)	(Inflows) of Resources Recognized in Year Ending June 30									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		Difference between expected and actual experience	\$ (295,356)	\$ -	\$ (65,577)	\$ (65,577)	\$ (61,769)	\$ (61,769)	\$ (61,769)	\$ (61,769)	\$ (61,769)
Changes in assumptions	(572,789)	-	(238,763)	(238,763)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
Difference between projected and actual earnings on investments	(466,166)	(344,500)	(118,617)	-	(27,034)	(27,035)	-	-	(439,131)	-	-
Total	(1,334,311)	(344,500)	(422,957)	(304,340)	(288,087)	(281,662)	(254,627)	(248,842)	(500,900)	(48,280)	-

	Total Deferred (2018-2023)	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	2023
		Total Liabilities	\$ 14,128,065	\$ 4,678	\$ (299,662)	\$ 520,112	\$ 3,014,582	\$ 3,054,294	\$ 3,095,170	\$ 3,098,708	\$ 3,055,487
Total Assets	(57,119)	(344,500)	(118,617)	412,099	(27,034)	(27,035)	317,466	91,581	(439,131)	-	-
Total	14,070,946	(339,822)	(418,279)	932,211	2,987,548	3,027,259	3,412,636	3,190,289	2,616,356	1,824,406	-

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

Law Enforcement without Prior Main System Service

	Total		Outflow of Resources																			
	Deferred		Recognized in Year Ending June 30																			
	(2018-2023)		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023										
Difference between expected and actual experience	\$	198,753	\$	41,805	\$	55,595	\$	55,595	\$	55,595	\$	55,595	\$	55,595	\$	31,968	\$	-	\$	-		
Changes in assumptions		2,735,234		-		-		17,771		718,615		718,615		718,615		718,615		579,389		-		-
Difference between projected and actual earnings on investments		38,114		-		2,510		49,116		7,078		7,078		26,467		4,569		-		-		-
Total		2,972,101		41,805		58,105		122,482		781,288		781,288		800,677		778,779		611,357		-		-

	Total		(Inflows) of Resources																			
	Deferred		Recognized in Year Ending June 30																			
	(2018-2023)		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023										
Difference between expected and actual experience	\$	(56,345)	\$	-	\$	-	\$	(9,161)	\$	(15,757)	\$	(15,757)	\$	(15,757)	\$	(15,757)	\$	(9,074)	\$	-	\$	-
Changes in assumptions		(119,151)		-		(33,754)		(33,754)		(33,754)		(33,754)		(33,754)		(33,754)		(17,889)		-		-
Difference between projected and actual earnings on investments		(42,037)		(19,389)		-		-		-		-		-		-		(42,037)		-		-
Total		(217,533)		(19,389)		(33,754)		(42,915)		(49,511)		(49,511)		(49,511)		(49,511)		(69,000)		-		-

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities																			
	Deferred		Recognized in Year Ending June 30																			
	(2018-2023)		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023										
Total Liabilities	\$	2,758,491	\$	41,805	\$	21,841	\$	30,451	\$	724,699	\$	724,699	\$	724,699	\$	724,699	\$	584,394	\$	-	\$	-
Total Assets		(3,923)		(19,389)		2,510		49,116		7,078		7,078		26,467		4,569		(42,037)		-		-
Total		2,754,568		22,416		24,351		79,567		731,777		731,777		751,166		729,268		542,357		-		-

Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2016	June 30, 2017
Assets		
Cash	\$ 9,317,857	\$ 9,176,368
Receivables		
Contribution receivable	12,753,464	11,982,919
Interest receivable	5,765,507	5,163,165
Due from other fiduciary funds	309,308	190,306
Due from Uniform Group Insurance Plan	-	49,490
Due from other state agencies	-	2,320
Total receivables	<u>18,828,279</u>	<u>17,388,200</u>
Investments		
Equities	1,278,735,642	2,702,830,591
Fixed income	546,274,647	-
Real estate	447,464,886	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	77,800,359	-
Invested cash	<u>37,566,289</u>	<u>-</u>
Total Investments	<u>2,387,841,823</u>	<u>2,702,830,591</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	24,042,640	15,515,708
Capital assets (net of depreciation/ amortization)	<u>1,691,598</u>	<u>1,301,494</u>
Total assets	<u>2,441,722,197</u>	<u>2,746,212,361</u>
Liabilities		
Salaries payable	103,819	108,984
Accounts payable	2,520,453	2,499,120
Due to other fiduciary funds	25,861	101,328
Due to Uniform Group Insurance Plan	13,325	27,316
Securities Lending Collateral	24,042,640	15,515,708
Due to other state agencies	11,713	9,527
Accrued compensated absences	<u>108,729</u>	<u>114,789</u>
Total liabilities	<u>26,826,540</u>	<u>18,376,772</u>
Net position restricted for pensions	<u>\$ 2,414,895,657</u>	<u>\$ 2,727,835,589</u>

Statement of Changes in Fiduciary Net Position

	Fiscal Year Ending									
	June 30, 2016					June 30, 2017				
	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	\$ 72,960,488	\$ 1,364,327	\$ 2,384,097	\$ 371,664	\$ 77,080,576	\$ 74,023,555	\$ 1,407,326	\$ 3,005,338	\$ 497,352	\$ 78,933,571
From employee	71,996,797	622,985	1,342,588	255,906	74,218,276	73,287,125	642,611	1,698,637	379,083	76,007,456
Transfer from general fund	1,890	-	-	-	1,890	-	-	-	-	-
Transfers from other plans	12,241,447	-	11,331,600	-	23,573,047	-	-	-	-	-
Total contributions	157,200,622	1,987,312	15,058,285	627,570	174,873,789	147,310,680	2,049,937	4,703,975	876,435	154,941,027
Investment income:	7,488,893	211,606	3,338,511	15,016	11,054,026	299,507,510	5,743,052	5,702,555	589,548	311,542,664
Securities Lending Income	279,098	-	-	-	279,098	218,199	-	-	-	218,199
Repurchase service credit	8,905,606	111,586	98,463	63,508	9,179,163	9,784,908	-	156,309	1,863,853	11,805,070
Miscellaneous income	712	-	-	-	712	32,183	-	-	-	32,183
Total additions	173,874,931	2,310,504	18,495,259	706,094	195,386,788	456,853,480	7,792,989	10,562,839	3,329,836	478,539,143
Deductions										
Total benefits, refunds and transfers	145,864,485	2,166,615	1,577,846	55,195	149,664,141	158,544,085	2,474,960	1,906,070	66,853	162,991,968
Administrative expenses	2,481,187	11,685	37,211	7,716	2,537,799	2,547,265	11,067	39,235	9,676	2,607,243
Total deductions	148,345,672	2,178,300	1,615,057	62,911	152,201,940	161,091,350	2,486,027	1,945,305	76,529	165,599,211
Change in net position	25,529,259	132,204	16,880,202	643,183	43,184,848	295,762,130	5,306,962	8,617,534	3,253,307	312,939,932
Net position restricted for pensions										
Beginning of year	2,299,254,364	44,137,412	25,526,492	2,792,541	2,371,710,809	2,324,783,623	44,269,616	42,406,694	3,435,724	2,414,895,657
End of year	\$ 2,324,783,623	\$ 44,269,616	\$ 42,406,694	\$ 3,435,724	\$ 2,414,895,657	\$ 2,620,545,753	\$ 49,576,578	\$ 51,024,228	\$ 6,689,031	\$ 2,727,835,589

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, 2017

	Law Enforcement				
	Main System	Judges	with Prior Main System		Total PERS
			Service	without Prior Main System Service	
Total Pension Liability					
Service Cost	\$ 107,826,127	\$ 1,506,688	\$ 3,224,989	\$ 590,575	\$ 113,148,379
Interest on the Total Pension Liability	261,960,798	3,147,570	4,360,954	300,528	269,769,850
Benefit Changes ¹	-	-	-	-	-
Difference between Expected and Actual Experience	(812,730)	(2,410,397)	(357,125)	(31,768)	(3,612,020)
Assumption Changes ²	718,062,723	6,201,124	13,852,521	3,375,614	741,491,982
Benefit payments and refunds	(158,544,085)	(2,474,960)	(1,906,070)	(66,853)	(162,991,968)
Net Change in Total Pension Liability	\$ 928,492,833	\$ 5,970,025	\$ 19,175,269	\$ 4,168,096	\$ 957,806,223
Total Pension Liability - Beginning ³	3,299,381,100	39,819,443	53,865,148	3,499,776	3,396,565,467
Total Pension Liability - Ending (a)³	\$ 4,227,873,933	\$ 45,789,468	\$ 73,040,417	\$ 7,667,872	\$ 4,354,371,690
Plan Fiduciary Net Position					
Employer Contributions	\$ 74,023,555	\$ 1,407,326	\$ 3,005,338	\$ 497,352	\$ 78,933,571
Employee Contributions	73,287,125	642,611	1,698,637	379,083	76,007,456
Contribution - Service Credit Repurchase	9,784,908	-	156,309	1,863,853	11,805,070
Pension Plan Net Investment Income	299,507,510	5,743,052	5,702,555	589,548	311,542,664
Benefit Payments and Refunds	(158,544,085)	(2,474,960)	(1,906,070)	(66,853)	(162,991,968)
Pension Plan Administrative Expense	(2,547,265)	(11,067)	(39,235)	(9,676)	(2,607,243)
Transfers and Other Income	250,382	-	-	-	250,382
Net Change in Plan Fiduciary Net Position	\$ 295,762,130	\$ 5,306,962	\$ 8,617,534	\$ 3,253,307	\$ 312,939,932
Plan Fiduciary Net Position - Beginning	2,324,783,623	44,269,616	42,406,694	3,435,724	2,414,895,657
Plan Fiduciary Net Position - Ending (b)	\$ 2,620,545,753	\$ 49,576,578	\$ 51,024,228	\$ 6,689,031	\$ 2,727,835,589
Net Pension Liability - Ending (a) - (b)	\$ 1,607,328,180	\$ (3,787,110)	\$ 22,016,189	\$ 978,841	\$ 1,626,536,101
Plan Fiduciary Net Position as a Percentage	61.98%	108.27%	69.86%	87.23%	62.65%
Covered Employee Payroll	\$ 1,020,843,253	\$ 7,866,090	\$ 28,765,678	\$ 5,896,777	\$ 1,063,371,798
Net Pension Liability as a Percentage of Covered Employee Payroll	157.45%	(48.14)%	76.54%	16.60%	152.96%

¹ Includes liability attributable to transfer of members.

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

³ The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Total PERS

Fiscal year ending June 30,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes ¹	-	23,573,047	2,615	-
Difference between Expected and Actual Experience Assumption Changes ²	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Benefit payments and refunds	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning³	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
Total Pension Liability - Ending (a)³	\$ 4,354,371,690	\$ 3,396,565,467	\$ 3,052,446,539	\$ 2,918,552,143
Plan Fiduciary Net Position				
Employer Contributions	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 2,727,835,589	\$ 2,414,895,657	\$ 2,371,710,809	\$ 2,281,582,863
Net Pension Liability - Ending (a) - (b)	1,626,536,101	981,669,810	680,735,730	636,969,280
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,063,371,798	\$ 1,048,548,467	\$ 973,536,402	\$ 888,452,060
Net Pension Liability as a Percentage				
of Covered Employee Payroll	152.96 %	93.62 %	69.92 %	71.69 %

¹ Includes liability attributable to transfer of members.

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

³ The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes ¹	-	12,241,447	-	-
Difference between Expected and Actual Experience Assumption Changes ²	(812,730)	(10,881,976)	2,545,566	24,957,025
Benefit payments and refunds	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning ³	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a)³	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position				
Employer Contributions	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage				
of Covered Employee Payroll	157.45 %	96.71 %	71.86 %	73.30 %

¹ Includes liability attributable to transfer of members.

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

³ The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes ¹	(2,410,397)	(1,055,087)	(75,927)	340,738
Benefit payments and refunds	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a)²	\$ 45,789,468	\$ 39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position				
Employer Contributions	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	-	111,586	143,801	180,146
Pension Plan Net Investment Income	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-
Net Change in Plan Fiduciary Net Position	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 49,576,578	\$ 44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ (3,787,110)	\$ (4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 7,866,090	\$ 7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage of Covered Employee Payroll	(48.14)%	(56.07)%	(68.29)%	(56.43)%

¹ Includes difference in liability due to change in the single discount rate assumption and inflation assumption.

² The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes ¹	-	11,331,600	2,615	-
Difference between Expected and Actual Experience	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes ²	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning ³	53,865,148	34,317,782	30,791,599	28,131,556
Total Pension Liability - Ending (a)³	\$ 73,040,417	\$ 53,865,148	\$ 34,317,782	\$ 30,791,599
Plan Fiduciary Net Position				
Employer Contributions	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	42,406,694	28,691,976	24,806,508	20,515,956
Plan Fiduciary Net Position - Ending (b)	\$ 51,024,228	\$ 42,406,694	\$ 28,691,976	\$ 24,806,508
Net Pension Liability - Ending (a) - (b)	\$ 22,016,189	\$ 11,458,454	\$ 5,625,806	\$ 5,985,091
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
Net Pension Liability as a Percentage				
of Covered Employee Payroll	76.54 %	40.60 %	33.62 %	44.68 %

¹ Includes liability attributable to transfer of members.

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

³ The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

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,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience	(31,768)	(49,495)	90,044	317,299
Assumption Changes ¹	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	3,499,776	2,675,506	2,190,975	1,491,849
Total Pension Liability - Ending (a)²	\$ 7,667,872	\$ 3,499,776	\$ 2,675,506	\$ 2,190,975
Plan Fiduciary Net Position				
Employer Contributions	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	589,548	15,016	86,904	223,002
Benefit payments and refunds	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-
Net Change in Plan Fiduciary Net Position	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	3,435,724	2,792,541	2,204,318	1,170,109
Plan Fiduciary Net Position - Ending (b)	\$ 6,689,031	\$ 3,435,724	\$ 2,792,541	\$ 2,204,318
Net Pension Liability - Ending (a) - (b)	\$ 978,841	\$ 64,052	\$ (117,035)	\$ (13,343)
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
Net Pension Liability as a Percentage				
of Covered Employee Payroll	16.60 %	1.39 %	(3.21)%	(0.52)%

¹ Includes difference in liability due to change in the single discount rate assumption and inflation assumption.

² The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

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 Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$2,918,552,143	\$ 2,281,582,863	\$ 636,969,280	78.18 %	\$ 888,452,060	71.69 %
2015	3,052,446,539	2,371,710,809	680,735,730	77.70 %	973,536,402	69.92 %
2016	3,396,565,467	2,414,895,657	981,669,810	71.10 %	1,048,548,467	93.62 %
2017	4,354,371,690	2,727,835,589	1,626,536,101	62.65 %	1,063,371,798	152.96 %

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 Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %

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 Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 38,989,792	\$ 42,713,635	\$ (3,723,843)	109.55 %	\$ 6,598,981	(56.43)%
2015	39,381,443	44,137,412	(4,755,969)	112.08 %	6,964,502	(68.29)%
2016	39,819,443	44,269,616	(4,450,173)	111.18 %	7,937,062	(56.07)%
2017	45,789,468	49,576,578	(3,787,110)	108.27 %	7,866,090	(48.14)%

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 Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 30,791,599	\$ 24,806,508	\$ 5,985,091	80.56 %	\$ 13,394,927	44.68 %
2015	34,317,782	28,691,976	5,625,806	83.61 %	16,732,974	33.62 %
2016	53,865,148	42,406,694	11,458,454	78.73 %	28,225,868	40.60 %
2017	73,040,417	51,024,228	22,016,189	69.86 %	28,765,678	76.54 %

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 Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,190,975	\$ 2,204,318	\$ (13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015	2,675,506	2,792,541	(117,035)	104.37 %	3,641,404	(3.21)%
2016	3,499,776	3,435,724	64,052	98.17 %	4,621,494	1.39 %
2017	7,667,872	6,689,031	978,841	87.23 %	5,896,777	16.60 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Total PERS

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 107,851,326	\$ 61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973	70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167	77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200	78,933,571	37,630,629	1,063,371,798	7.42 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Main System

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 105,092,504	\$ 58,872,974	\$ 46,219,530	\$ 865,868,265	6.80 %
2015	104,636,238	67,669,374	36,966,864	946,197,522	7.15 %
2016	121,358,455	72,960,488	48,397,967	1,007,764,043	7.24 %
2017	112,981,892	74,023,555	38,958,337	1,020,843,253	7.25 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 1,099,249	\$ 1,159,604	\$ (60,355)	\$ 6,598,981	17.57 %
2015	1,030,705	1,225,358	(194,653)	6,964,502	17.59 %
2016	781,713	1,364,327	(582,614)	7,937,062	17.19 %
2017	734,399	1,407,326	(672,927)	7,866,090	17.89 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Law Enforcement with Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 1,449,458	\$ 1,385,958	\$ 63,500	\$ 13,394,927	10.35 %
2015	1,577,004	1,638,384	(61,380)	16,732,974	9.79 %
2016	1,828,196	2,384,097	(555,901)	28,225,868	8.45 %
2017	2,514,672	3,005,338	(490,666)	28,765,678	10.45 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Law Enforcement without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 210,115	\$ 242,514	\$ (32,399)	\$ 2,589,887	9.36 %
2015	270,026	309,419	(39,393)	3,641,404	8.50 %
2016	367,803	371,664	(3,861)	4,621,494	8.04 %
2017	333,237	497,352	(164,115)	5,896,777	8.43 %

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

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Valuation Date	July 1, 2016
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 percent
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	<p>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. The actuarially determined contribution calculated in the actuarial valuation as of July 1, 2016, is the actuarially determined contribution reported for fiscal year ending June 30, 2017.</p> <p>There were no benefit changes during the year.</p> <p>There were no assumptions changes during the year.</p> <p>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.</p>
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Methods and Assumptions Used to Determine GASB 67/68 Net Pension Liability:

Valuation Date	July 1, 2017
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.50 percent
Salary Increases	4.00 percent to 20.00 percent including inflation
Single Discount Rate	6.44% (Based on an investment return assumption of 7.75% and a municipal bond rate of 3.56%)
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	<p>There were no benefit changes during the year.</p> <p>First effective with the actuarial valuation as of July 1, 2017, investment return assumption was lowered from 8.00 percent to 7.75 percent and price inflation rate was lowered from 3.00 percent to 2.50 percent. Annual payroll growth was lowered from 4.50 percent to 3.75 percent (4.00 percent to 3.25 percent for Judges). All other actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30, 2014.</p> <p>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.</p>
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Schedule of Investment Returns Multiyear Last 10 Fiscal Years

<u>FY Ending June 30,</u>	<u>Annual Return¹</u>
2014	
2016	
2017	

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

Schedule of Reconciliation of Net Pension Liability

Total PERS

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 741,654,783	\$ 63,498,110	\$ 61,661,050	\$ (106,522,563)	\$ -	\$ 636,969,280
2015	636,969,280	65,583,834	70,842,535	21,605,944	(27,419,208)	680,735,731
2016	680,735,730	131,182,581	77,080,576	227,386,103	(19,445,972)	981,669,810
2017	981,669,810	248,308,126	78,933,571	509,182,086	33,690,351	1,626,536,101

Ten fiscal years will be built prospectively.

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

Schedule of Reconciliation of Net Pension Liability

Main System

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 734,113,439	\$ 62,802,503	\$ 58,872,974	\$ (103,321,593)	\$ -	\$ 634,721,375
2015	634,721,375	64,819,768	67,669,374	21,514,538	(26,596,623)	679,982,930
2016	679,982,928	129,350,189	72,960,488	219,813,845	(18,411,003)	974,597,477
2017	974,597,477	243,568,439	74,023,555	496,163,799	32,977,980	1,607,328,180

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)
2017	(4,450,173)	478,538	1,407,326	1,132,172	(459,679)	(3,787,110)

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
2017	11,458,454	5,250,888	3,005,338	9,404,668	1,092,483	22,016,189

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
2017	64,052	(989,739)	497,352	2,481,447	79,567	978,841

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
Domestic Equities	31.00 %	6.05 %	1.88 %
International Equities	21.00 %	6.70 %	1.41 %
Private Equity	5.00 %	10.20 %	0.51 %
Domestic Fixed Income	17.00 %	1.43 %	0.24 %
Int'l Fixed Income-Developed Investment Grade	5.00 %	(0.45)%	(0.02)%
Global Real Assets	20.00 %	5.16 %	1.03 %
Cash Equivalents	1.00 %	0.00 %	0.00 %
Total	100.00 %		5.05 %

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 6.44%. 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, 2017, and July 1, 2016, 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 through the year of 2061. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2061, and the municipal bond rate was applied to all benefit payments after that date.

Sensitivity of Net Pension Liability To the Single Discount Rate Assumption

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 6.44%, 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 (5.44%) or is 1- percentage point higher (7.44%) than the current rate.

System	Current Single Discount		
	1% Decrease 5.44%	Rate Assumption 6.44%	1% Increase 7.44%
Main System	\$2,181,997,191	\$1,607,328,180	\$1,129,227,525
Judges	775,578	(3,787,110)	(7,708,973)
Law Enforcement			
With Main System Service	33,130,374	22,016,189	12,973,648
Without Main System Service	2,259,689	978,841	(10,395)
Total PERS	2,218,162,831	1,626,536,101	1,134,481,805

Summary of Population Statistics as of July 1, 2017

	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	10,957	50	90	6	11,103
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	11,336	4	229	85	11,654
Active Plan Members	22,574	54	498	117	23,243
Total Plan Members	44,867	108	817	208	46,000

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2016					As of June 30, 2017				
	2016 Payroll ¹	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll ¹	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Main System:										
City	\$ 95,532,896	7.12%	\$ 6,801,942	9.479689%	\$ 92,388,810	\$ 102,649,502	7.12%	\$ 7,308,648	10.055360%	\$ 161,622,640
County	172,055,707	7.12%	12,250,367	17.073015%	166,393,173	179,714,855	7.12%	12,795,697	17.604548%	282,962,863
District Health Unit	11,754,217	7.12%	836,903	1.166366%	11,367,374	12,187,363	7.12%	867,739	1.193852%	19,189,121
Political Subdivision	17,671,179	7.12%	1,258,187	1.753504%	17,089,606	19,966,176	7.12%	1,421,588	1.955849%	31,436,910
School District	163,692,043	7.12%	11,654,873	16.243092%	158,304,765	170,503,222	7.12%	12,139,833	16.702193%	268,459,054
State	273,125,949	7.12%	19,446,567	27.102172%	264,137,085	266,559,598	7.12%	18,979,044	26.111708%	419,700,845
State of ND	273,932,053	7.12%	19,503,958	27.182162%	264,916,665	269,262,534	7.12%	19,171,492	26.376482%	423,956,624
Subtotal	\$ 1,007,764,043	7.12%	\$ 71,752,797	100.000000%	\$ 974,597,477	\$ 1,020,843,250	7.12%	\$ 72,684,041	99.999992%	\$ 1,607,328,057
Judges System	\$ 7,937,062	17.52%	\$ 1,390,573	100.000000%	\$ (4,450,173)	\$ 7,866,090	17.52%	\$ 1,378,139	100.000000%	\$ (3,787,110)
Law Enforcement with Prior Main Service System²										
City	\$ 3,839,106	9.81%	\$ 376,617	13.601398%	\$ 1,558,510	\$ 3,755,091	9.81%	\$ 368,374	13.054066%	\$ 2,874,009
County	20,100,228	9.81%	1,971,832	71.212059%	8,159,801	20,796,319	9.81%	2,040,119	72.295592%	15,916,732
State	3,603,408	9.81%	353,494	12.766319%	1,462,823	3,470,817	9.81%	340,487	12.065826%	2,656,435
State of ND	683,126	9.81%	67,015	2.420225%	277,320	743,453	9.81%	72,933	2.584514%	569,011
Subtotal	\$ 28,225,868	9.81%	\$ 2,768,958	100.000001%	\$ 11,458,454	\$ 28,765,680	9.81%	\$ 2,821,913	99.999998%	\$ 22,016,187
Law Enforcement without Prior Main Service System										
City	\$ 809,879	7.93%	\$ 64,224	17.524184%	\$ 11,225	\$ 2,625,376	7.93%	\$ 208,192	44.522219%	\$ 435,801
County	3,811,615	7.93%	302,261	82.475816%	52,827	3,271,401	7.93%	259,422	55.477780%	543,039
Subtotal	\$ 4,621,494	7.93%	\$ 366,485	100.000000%	\$ 64,052	\$ 5,896,777	7.93%	\$ 467,614	99.999999%	\$ 978,840
Total PERS	\$ 1,048,548,468		\$ 76,278,813		\$ 981,669,810	\$ 1,063,371,797		\$ 77,351,707		\$ 1,626,535,974

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

² State of ND is National Guard.

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

Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type

As of June 30, 2017				
Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
Main System:		5.44%	6.44%	7.44%
City	10.055360%	\$ 219,407,669	\$ 161,622,640	\$ 113,547,893
County	17.604548%	384,130,740	282,962,863	198,795,402
District Health Unit	1.193852%	26,049,818	19,189,121	13,481,304
Political Subdivision	1.955849%	42,676,573	31,436,910	22,085,982
School District	16.702193%	364,441,379	268,459,054	188,605,763
State	26.111708%	569,756,736	419,700,845	294,860,596
State of ND	26.376482%	575,534,098	423,956,624	297,850,497
Subtotal	99.999992%	\$ 2,181,997,013	\$ 1,607,328,057	\$ 1,129,227,437
Judges System	100.000000%	\$ 775,578	\$ (3,787,110)	\$ (7,708,973)
Law Enforcement with Prior Main Service System¹				
City	13.054066%	\$ 4,324,862	\$ 2,874,009	\$ 1,693,588
County	72.295592%	23,951,800	15,916,732	9,379,376
State	12.065826%	3,997,453	2,656,435	1,565,378
State of ND	2.584514%	856,259	569,011	335,306
Subtotal	99.999998%	\$ 33,130,374	\$ 22,016,187	\$ 12,973,648
Law Enforcement without Prior Main Service System				
City	44.522219%	\$ 1,006,064	\$ 435,801	\$ (4,628)
County	55.477780%	1,253,626	543,039	(5,768)
Subtotal	99.999999%	\$ 2,259,690	\$ 978,840	\$ (10,396)
Total PERS		\$ 2,218,162,655	\$ 1,626,535,974	\$ 1,134,481,716

¹State of ND is National Guard.

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

Schedule of Contributions by Employer Type Fiscal Year Ended June 30, 2017

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
Main System:						
City	10.055360%	\$ 7,443,331	\$ 7,216,287	\$ 227,044	\$ 102,649,502	7.03%
County	17.604548%	13,031,515	13,063,078	(31,563)	179,714,855	7.27%
District Health Unit	1.193852%	883,732	860,062	23,670	12,187,363	7.06%
Political Subdivision	1.955849%	1,447,787	1,407,246	40,541	19,966,176	7.05%
School District	16.702193%	12,363,557	12,286,630	76,927	170,503,222	7.21%
State	26.111708%	19,328,815	19,945,010	(616,195)	266,559,598	7.48%
State of ND	26.376482%	19,524,810	19,983,946	(459,136)	269,262,534	7.42%
Subtotal	99.999992%	\$ 74,023,547	\$ 74,762,259	\$ (738,712)	\$ 1,020,843,250	7.32%
Judges System	100.000000%	\$ 1,407,326	\$ 1,407,326	\$ -	\$ 7,866,090	17.89%
Law Enforcement with Prior Main Service System²						
City	13.054066%	\$ 392,320	\$ 410,662	\$ (18,342)	\$ 3,755,091	10.94%
County	72.295592%	2,172,728	2,154,521	18,207	20,796,319	10.36%
State	12.065826%	362,619	358,275	4,344	3,470,817	10.32%
State of ND	2.584514%	77,673	73,721	3,952	743,453	9.92%
Subtotal	99.999998%	\$ 3,005,340	\$ 2,997,179	\$ 8,161	\$ 28,765,680	10.42%
Law Enforcement without Prior Main Service System						
City	44.522219%	\$ 221,432	\$ 208,467	\$ 12,965	\$ 2,625,376	7.94%
County	55.477780%	275,920	292,262	(16,342)	3,271,401	8.93%
Subtotal	99.999999%	\$ 497,352	\$ 500,729	\$ (3,377)	\$ 5,896,777	8.49%
Total PERS		\$ 78,933,565	\$ 79,667,493	\$ (733,928)	\$ 1,063,371,797	

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

² State of ND is National Guard.

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

Schedule of Pension Amounts by Employer Type

Employer	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	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
Main System:														
City	10.055360%	\$ 960,675	\$ 66,276,185	\$ 2,173,691	\$ 9,994,897	\$ 79,405,448	\$ 787,458	\$ 3,645,332	\$ -	\$ 1,890,775	\$ 6,323,565	\$ 24,491,688	\$ 2,116,550	\$ 26,608,238
County	17.604548%	1,681,913	116,033,868	3,805,618	9,567,169	131,088,568	1,378,649	6,382,113	-	7,298,741	15,059,503	42,879,123	507,978	43,387,101
District Health Unit	1.193852%	114,060	7,868,834	258,078	472,564	8,713,536	93,494	432,803	-	597,410	1,123,707	2,907,846	(53,861)	2,853,985
Political Subdivision	1.955849%	186,859	12,891,252	422,802	3,346,723	16,847,636	153,166	709,048	-	985,020	1,847,234	4,763,830	597,443	5,361,273
School District	16.702193%	1,595,707	110,086,325	3,610,546	12,033,040	127,325,618	1,307,984	6,054,992	-	5,385,285	12,748,261	40,681,274	1,693,372	42,374,646
State	26.111708%	2,494,673	172,105,661	5,644,629	6,087,019	186,331,982	2,044,864	9,466,186	-	17,981,438	29,492,488	63,599,881	(2,989,632)	60,610,249
State of ND	26.376482%	2,519,969	173,850,825	5,701,867	4,568,004	186,640,665	2,065,602	9,562,173	-	11,845,916	23,473,691	64,244,786	(1,876,385)	62,368,401
Subtotal	99.999992%	\$ 9,553,856	\$ 659,112,950	\$ 21,617,231	\$ 46,069,416	\$ 736,353,453	\$ 7,831,217	\$ 36,252,647	\$ -	\$ 45,984,585	\$ 90,068,449	\$ 243,568,428	\$ (4,535)	\$ 243,563,893
Judges System	100.000000%	\$ -	\$ 4,755,539	\$ 361,138	\$ -	\$ 5,116,677	\$ 2,439,197	\$ 876,830	\$ -	\$ -	\$ 3,316,027	\$ 478,538	\$ -	\$ 478,538
Law Enforcement with Prior Main Service System¹														
City	13.054066%	\$ 420,841	\$ 1,536,775	\$ -	\$ 23,309	\$ 1,980,925	\$ 38,555	\$ 74,771	\$ 7,455	\$ 260,770	\$ 381,551	\$ 685,453	\$ (63,427)	\$ 622,026
County	72.295592%	2,330,680	8,510,917	-	1,262,904	12,104,501	213,530	414,102	41,294	785,411	1,454,337	3,796,159	132,568	3,928,727
State	12.065826%	388,981	1,420,436	-	-	1,809,417	35,637	69,112	6,892	314,378	426,019	633,563	(86,269)	547,294
State of ND	2.584514%	83,320	304,259	-	152,776	540,355	7,634	14,804	1,476	1	23,915	135,710	39,291	175,001
Subtotal	99.999998%	\$ 3,223,822	\$ 11,772,387	\$ -	\$ 1,438,989	\$ 16,435,198	\$ 295,356	\$ 572,789	\$ 57,117	\$ 1,360,560	\$ 2,285,822	\$ 5,250,885	\$ 22,163	\$ 5,273,048
Law Enforcement without Prior Main Service System														
City	44.522219%	\$ 88,489	\$ 1,217,788	\$ -	\$ 10,016	\$ 1,316,293	\$ 25,086	\$ 53,048	\$ 1,746	\$ 85,478	\$ 165,358	\$ (440,654)	\$ (19,835)	\$ (460,489)
County	55.477780%	110,263	1,517,447	-	86,004	1,713,714	31,259	66,102	2,177	3,590	103,128	(549,085)	21,746	(527,339)
Subtotal	99.999999%	\$ 198,752	\$ 2,735,235	\$ -	\$ 96,020	\$ 3,030,007	\$ 56,345	\$ 119,150	\$ 3,923	\$ 89,068	\$ 268,486	\$ (989,739)	\$ 1,911	\$ (987,828)
Total PERS		\$ 12,976,430	\$ 678,376,111	\$ 21,978,369	\$ 47,604,425	\$ 760,935,335	\$ 10,622,115	\$ 37,821,416	\$ 61,040	\$ 47,434,213	\$ 95,938,784	\$ 248,308,112	\$ 19,539	\$ 248,327,651

¹State of ND is National Guard.

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

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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
		Total Deferred	2018	2019	2020	2021	2022	Thereafter
Main System:								
City	10.055360%	\$ 73,104,553	\$ 16,241,118	\$ 19,223,693	\$ 16,950,201	\$ 13,600,645	\$ 7,088,896	\$ -
County	17.604548%	116,029,065	25,223,428	30,445,208	26,483,564	21,775,698	12,101,167	-
District Health Unit	1.193852%	7,589,829	1,622,219	1,976,331	1,709,335	1,469,979	811,965	-
Political Subdivision	1.955849%	14,977,732	3,335,698	3,915,834	3,473,430	2,807,271	1,445,499	-
School District	16.702193%	114,577,357	25,141,984	30,096,107	26,334,738	21,566,701	11,437,827	-
State	26.111708%	156,839,494	33,669,226	41,414,363	35,557,596	29,552,857	16,645,452	-
State of ND	26.376482%	163,166,974	35,154,195	42,977,868	37,062,451	30,928,732	17,043,728	-
Subtotal	99.999992%	\$ 646,285,004	\$ 140,387,868	\$ 170,049,404	\$ 147,571,315	\$ 121,701,883	\$ 66,574,534	\$ -
Judges System	100.000000%	\$ 1,800,650	\$ (17,062)	\$ 1,059,945	\$ 945,487	\$ (187,720)	\$ -	\$ -
Law Enforcement with Prior Main Service System¹								
City	13.054066%	\$ 1,599,374	331,753	\$ 382,060	\$ 353,361	\$ 295,763	\$ 236,437	\$ -
County	72.295592%	10,650,164	2,321,144	2,599,753	2,437,603	1,966,806	1,324,858	-
State	12.065826%	1,383,398	278,995	325,494	299,540	265,225	214,144	-
State of ND	2.584514%	516,440	117,549	127,509	121,762	101,735	47,885	-
Subtotal	99.999998%	\$ 14,149,376	\$ 3,049,441	\$ 3,434,816	\$ 3,212,266	\$ 2,629,529	\$ 1,823,324	\$ -
Law Enforcement without Prior Main Service System								
City	44.522219%	\$ 1,150,935	\$ 305,968	\$ 314,602	\$ 304,851	\$ 225,514	\$ -	\$ -
County	55.477780%	1,610,586	427,719	438,476	426,328	318,063	-	-
Subtotal	99.999999%	\$ 2,761,521	\$ 733,687	\$ 753,078	\$ 731,179	\$ 543,577	\$ -	\$ -
Total PERS		\$ 664,996,551	\$ 144,153,934	\$ 175,297,243	\$ 152,460,247	\$ 124,687,269	\$ 68,397,858	\$ -

¹State of ND is National Guard.

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

Schedule of Net Pension Liability by Employer*

Main System

Employer Type	Employer ID	Employer	As of June 30, 2016					As of June 30, 2017				
			2016 Payroll	Current	Estimated	Proportionate Share	Net Pension Liability Under	2017 Payroll	Current	Estimated	Proportionate Share	Net Pension Liability Under
				Rate	Contribution		Current Discount		Rate	Contribution		Current Discount
State of ND	010100	Governor's Office	\$ 1,021,027	7.12%	\$ 72,697	0.101316%	\$ 987,423	\$ 1,178,174	7.12%	\$ 83,886	0.115412%	\$ 1,855,050
State of ND	010800	Secretary Of State	1,494,593	7.12%	106,415	0.148308%	1,445,406	1,583,319	7.12%	112,732	0.155099%	2,492,950
State	011000	Office Of Management & Budget	3,000,715	7.12%	213,651	0.297760%	2,901,961	3,111,186	7.12%	221,516	0.304766%	4,898,590
State	011200	Information Technology Dept	23,513,146	7.12%	1,674,136	2.333200%	22,739,308	23,493,680	7.12%	1,672,750	2.301399%	36,991,035
State	011700	State Auditor's Office	3,812,718	7.12%	271,466	0.378334%	3,687,234	3,866,491	7.12%	275,294	0.378755%	6,087,836
State	011800	Central Services	1,227,954	7.12%	87,430	0.121849%	1,187,537	1,359,963	7.12%	96,829	0.133220%	2,141,283
State of ND	012000	State Treasurer's Office	360,444	7.12%	25,664	0.035767%	348,584	395,354	7.12%	28,149	0.038728%	622,486
State	012500	Attorney General's Office	11,341,013	7.12%	807,480	1.125364%	10,967,769	11,075,730	7.12%	788,592	1.084959%	17,438,852
State of ND	012700	Tax Department	7,199,831	7.12%	512,628	0.714436%	6,962,875	6,804,077	7.12%	484,450	0.666515%	10,713,083
State of ND	013000	Facility Management	1,997,400	7.12%	142,215	0.198201%	1,931,662	2,002,744	7.12%	142,595	0.196185%	3,153,337
State of ND	014000	Office Of Administrative Hearings	388,208	7.12%	27,640	0.038522%	375,434	430,975	7.12%	30,685	0.042218%	678,582
State	016000	Legislative Council	2,816,771	7.12%	200,554	0.279507%	2,724,068	2,711,983	7.12%	193,093	0.265661%	4,270,044
State of ND	018000	ND Supreme Court	19,323,626	7.12%	1,375,842	1.917475%	18,687,663	18,157,341	7.12%	1,292,803	1.778661%	28,588,919
State of ND	018800	Commission On Legal Counsel For Indigents	2,370,566	7.12%	168,784	0.235230%	2,292,546	2,431,476	7.12%	173,121	0.238183%	3,828,382
State	019000	Retirement & Investment Office	1,541,565	7.12%	109,759	0.152969%	1,490,832	1,595,750	7.12%	113,617	0.156317%	2,512,527
State	019200	ND Public Employees Retirement System	1,934,902	7.12%	137,765	0.192000%	1,871,227	1,977,326	7.12%	140,786	0.193695%	3,113,314
State of ND	020100	Public Instruction	4,956,308	7.12%	352,889	0.491812%	4,793,187	5,045,874	7.12%	359,266	0.494285%	7,944,782
State	020200	Education Standards & Practice	369,799	7.12%	26,330	0.036695%	357,629	419,483	7.12%	29,867	0.041092%	660,483
State	021500	ND University System Office	654,432	7.12%	46,596	0.064939%	632,894	840,897	7.12%	59,872	0.082373%	1,324,004
State of ND	022300	ND Youth Correctional Center	3,311,491	7.12%	235,778	0.328598%	3,202,508	3,144,266	7.12%	223,872	0.308007%	4,950,683
State of ND	022400	Juvenile Services - DOCR	1,574,951	7.12%	112,137	0.156282%	1,523,120	1,607,078	7.12%	114,424	0.157427%	2,530,369
State	022600	Land Department	1,953,665	7.12%	139,101	0.193861%	1,889,364	2,037,416	7.12%	145,064	0.199582%	3,207,938
State	022700	Bismarck State College	4,630,652	7.12%	329,702	0.459498%	4,478,256	4,246,693	7.12%	302,365	0.415999%	6,686,469
State	022800	Lake Region State College	1,892,328	7.12%	134,734	0.187755%	1,830,050	1,715,793	7.12%	122,164	0.168076%	2,701,533
State	022900	Williston State College	1,200,184	7.12%	85,453	0.119094%	1,160,687	1,173,334	7.12%	83,541	0.114938%	1,847,431
State	023000	University Of North Dakota	40,394,971	7.12%	2,876,122	4.008376%	39,065,531	39,413,201	7.12%	2,806,220	3.860847%	62,056,482
State	023500	North Dakota State University	33,994,349	7.12%	2,420,398	3.373245%	32,875,561	32,444,070	7.12%	2,310,018	3.178164%	51,083,526
State	023800	ND St College Of Science	5,848,261	7.12%	416,396	0.580320%	5,655,784	5,325,183	7.12%	379,153	0.521646%	8,384,563
State	023900	Dickinson State University	2,659,837	7.12%	189,380	0.263934%	2,572,294	2,473,323	7.12%	176,101	0.242282%	3,894,267
State	024000	Mayville State University	2,998,798	7.12%	213,514	0.297569%	2,900,100	2,931,373	7.12%	208,714	0.287152%	4,615,475
State	024100	Minot State University	5,943,602	7.12%	423,184	0.589781%	5,747,991	5,286,174	7.12%	376,376	0.517824%	8,323,131
State	024200	Valley City State University	2,037,623	7.12%	145,079	0.202193%	1,970,568	1,806,980	7.12%	128,657	0.177009%	2,845,116
State of ND	025000	ND State Library	1,277,343	7.12%	90,947	0.126750%	1,235,302	1,202,325	7.12%	85,606	0.117778%	1,899,079
State of ND	025200	SCHOOL FOR THE DEAF	1,242,625	7.12%	88,475	0.123305%	1,201,727	1,293,295	7.12%	92,083	0.126689%	2,036,308
State of ND	025300	School For The Blind	612,906	7.12%	43,639	0.060818%	592,731	732,102	7.12%	52,126	0.071715%	1,152,695
State	026100	ND Board Of Nursing	604,542	7.12%	43,003	0.059988%	584,642	630,221	7.12%	44,872	0.061735%	992,284
State of ND	027000	Career & Technical Education	1,513,077	7.12%	107,731	0.150142%	1,463,280	1,577,528	7.12%	112,320	0.154532%	2,483,836
State of ND	030100	ND Department Of Health	20,297,343	7.12%	1,445,171	2.014097%	19,629,339	19,275,533	7.12%	1,372,418	1.888197%	30,349,522
State of ND	031000	Life Skills and Transition Center	13,825,086	7.12%	984,346	1.371857%	13,370,084	12,713,110	7.12%	905,173	1.245354%	20,016,926
State of ND	031200	North Dakota State Hospital	18,715,541	7.12%	1,332,547	1.857135%	18,099,591	17,275,098	7.12%	1,229,987	1.692238%	27,199,818
State of ND	031300	ND Veterans Home	4,904,739	7.12%	349,217	0.486695%	4,743,317	4,970,769	7.12%	353,919	0.486928%	7,826,531
State of ND	031600	Indian Affairs Commission	204,028	7.12%	14,527	0.020246%	197,317	214,028	7.12%	15,239	0.020966%	336,992
State of ND	032100	Veterans Affairs Department	342,547	7.12%	24,389	0.033991%	331,275	373,174	7.12%	26,570	0.036555%	587,559
State of ND	032500	Department Of Human Services	69,778,967	7.12%	4,968,262	6.924137%	67,482,465	68,437,982	7.12%	4,872,784	6.704064%	107,756,310
State of ND	036000	Protection & Advocacy Project	1,752,478	7.12%	124,776	0.173898%	1,694,806	1,789,250	7.12%	127,395	0.175272%	2,817,196
State	038000	Job Service North Dakota	8,477,929	7.12%	603,629	0.841261%	8,198,908	8,530,847	7.12%	607,396	0.835667%	13,431,911
State	040100	Insurance Department	2,553,887	7.12%	181,837	0.253421%	2,469,835	2,532,691	7.12%	180,328	0.248098%	3,987,749
State of ND	040500	Industrial Commission	7,198,922	7.12%	512,563	0.714346%	6,961,998	7,291,688	7.12%	519,168	0.714281%	11,480,840
State of ND	040600	ND Department Of Labor	773,821	7.12%	55,096	0.076786%	748,354	672,311	7.12%	47,869	0.065858%	1,058,554
State of ND	040800	Public Service Commission	3,148,588	7.12%	224,179	0.312433%	3,044,964	2,813,921	7.12%	200,351	0.275647%	4,430,552
State of ND	041200	Aeronautics Commission	407,542	7.12%	29,017	0.040440%	394,127	415,005	7.12%	29,548	0.040653%	653,427
State of ND	041300	Department Of Financial Institutions	2,277,250	7.12%	162,140	0.225971%	2,202,308	2,318,353	7.12%	165,067	0.227102%	3,650,274
State of ND	041400	ND Securities Department	556,284	7.12%	39,607	0.055200%	537,978	634,095	7.12%	45,148	0.062115%	998,392
State	042600	State Board Of Law Examiners	350,712	7.12%	24,971	0.034801%	339,170	322,020	7.12%	22,928	0.031545%	507,032
State	042700	ND State Board Of Cosmetology	61,245	7.12%	4,361	0.006077%	59,226	65,156	7.12%	4,639	0.006383%	102,596
State	042800	ND State Plumbing Board	368,907	7.12%	26,266	0.036606%	356,761	381,492	7.12%	27,162	0.037370%	600,659
State	047100	Bank Of North Dakota	10,052,675	7.12%	715,750	0.997523%	9,721,834	10,624,041	7.12%	756,432	1.040712%	16,727,657
State	047200	Public Finance Authority	164,760	7.12%	11,731	0.016349%	159,337	168,672	7.12%	12,009	0.016523%	265,579
State	047300	Housing Finance Agency	2,346,486	7.12%	167,070	0.232841%	2,269,263	2,480,584	7.12%	176,618	0.242994%	3,905,711
State	047500	Mill & Elevator Association	8,427,920	7.12%	600,068	0.836299%	8,150,549	7,655,981	7.12%	545,106	0.749966%	12,054,415
State	048500	Workforce Safety & Insurance	15,466,560	7.12%	1,101,219	1.534740%	14,957,537	15,790,737	7.12%	1,124,300	1.546833%	24,862,683
State of ND	050200	Field Services Division	6,975,071	7.12%	496,625	0.692133%	6,745,511	7,340,591	7.12%	522,650	0.719071%	11,557,831
State of ND	050400	Highway Patrol	1,958,069	7.12%	139,414	0.194298%	1,893,623	1,781,206	7.12%	126,822	0.174484%	2,804,531
State of ND	051700	Department Of Corrections Transitional Services	2,141,669	7.12%	152,487	0.212517%	2,071,185	2,076,044	7.12%	147,814	0.203366%	3,268,759
State of ND	051800	James River Correctional Ctr	7,300,732	7.12%	519,812	0.724449%	7,060,462	7,828,315	7.12%	557,376	0.766848%	12,325,764

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Schedule of Net Pension Liability by Employer*

Main System (Continued)

		As of June 30, 2016						As of June 30, 2017					
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	
State of ND	051900	State Penitentiary	\$ 10,323,488	7.12%	\$ 735,032	1.024395%	\$ 9,983,728	\$ 10,748,848	7.12%	\$ 765,318	1.052938%	\$ 16,924,169	
State	052000	Rough Rider Industries	1,405,892	7.12%	100,099	0.139506%	1,359,622	1,322,504	7.12%	94,162	0.129550%	2,082,294	
State of ND	053000	Department Of Corrections And Rehabilitation	6,523,806	7.12%	464,495	0.647355%	6,309,105	6,854,369	7.12%	488,031	0.671442%	10,792,276	
State of ND	054000	Adjutant General ND National Guard	10,347,155	7.12%	736,717	1.026744%	10,006,621	10,790,337	7.12%	768,272	1.057002%	16,989,491	
State of ND	060100	Department Of Commerce	4,371,166	7.12%	311,227	0.433749%	4,227,307	4,333,429	7.12%	308,540	0.424495%	6,823,028	
State of ND	060200	Dept Of Agriculture	3,739,484	7.12%	266,251	0.371067%	3,616,410	3,826,664	7.12%	272,458	0.374853%	6,025,118	
State of ND	060700	Milk Marketing Board	197,040	7.12%	14,029	0.019552%	190,553	204,636	7.12%	14,570	0.020046%	322,205	
State of ND	060800	ND Oilseed Council	23,806	7.12%	1,695	0.002362%	23,020	28,700	7.12%	2,043	0.002811%	45,182	
State	061100	ND Soybean Council	407,159	7.12%	28,990	0.040402%	393,757	429,564	7.12%	30,585	0.042079%	676,348	
State of ND	061400	ND Corn Utilization Council	193,619	7.12%	13,786	0.019213%	187,249	209,156	7.12%	14,892	0.020489%	329,325	
State of ND	061600	State Seed Department	1,277,283	7.12%	90,943	0.126744%	1,235,244	1,404,156	7.12%	99,976	0.137549%	2,210,864	
State	062400	Beef Commission	163,056	7.12%	11,610	0.016180%	157,690	173,136	7.12%	12,327	0.016960%	272,603	
State of ND	062500	ND Wheat Commission	421,056	7.12%	29,979	0.041781%	407,197	437,892	7.12%	31,178	0.042895%	689,463	
State of ND	062600	ND Barley Council	124,800	7.12%	8,886	0.012384%	120,694	128,496	7.12%	9,149	0.012587%	202,314	
State	066500	State Fair Association	1,079,917	7.12%	76,890	0.107160%	1,044,379	1,060,771	7.12%	75,527	0.103911%	1,670,191	
State of ND	067000	Racing Commission	128,172	7.12%	9,126	0.012718%	123,949	133,296	7.12%	9,491	0.013057%	209,869	
State of ND	070100	Historical Society	3,964,552	7.12%	282,276	0.393401%	3,834,076	4,069,094	7.12%	289,719	0.398601%	6,406,826	
State of ND	070900	ND Council On The Arts	294,900	7.12%	20,997	0.029263%	285,196	322,944	7.12%	22,994	0.031635%	508,478	
State of ND	072000	Game & Fish Department	9,910,651	7.12%	705,638	0.983430%	9,584,484	10,305,203	7.12%	733,730	1.009479%	16,225,640	
State of ND	075000	Parks & Recreation Department	3,791,503	7.12%	269,955	0.376229%	3,666,718	3,571,441	7.12%	254,287	0.349852%	5,623,270	
State of ND	077000	Water Commission	6,402,491	7.12%	455,857	0.635317%	6,191,783	6,087,472	7.12%	433,428	0.596318%	9,584,787	
State	080100	Department Of Transportation	62,892,336	7.12%	4,477,934	6.240780%	60,822,484	60,670,239	7.12%	4,319,721	5.943149%	95,525,909	
State	090000	ND State Board Of Accountancy	273,130	7.12%	19,447	0.027103%	264,145	279,896	7.12%	19,929	0.027418%	440,697	
State	090100	Board Of Medical Examiners	334,479	7.12%	23,815	0.033190%	323,469	278,015	7.12%	19,795	0.027234%	437,740	
State	090200	Board Of Pharmacy	218,460	7.12%	15,554	0.021678%	211,273	225,704	7.12%	16,070	0.022110%	355,380	
State	090600	Real Estate Commission	127,077	7.12%	9,048	0.012610%	122,897	93,003	7.12%	6,622	0.009110%	146,428	
State	090900	Electrical Board	1,658,769	7.12%	118,104	0.164599%	1,604,178	1,439,984	7.12%	102,527	0.141058%	2,267,265	
State	09501	ND System Information Technology Services	1,922,766	7.12%	136,901	0.190795%	1,859,483	2,098,311	7.12%	149,400	0.205547%	3,303,815	
District Health Unit	100002	McIntosh District Health Unit	64,784	7.12%	4,613	0.006428%	62,647	66,088	7.12%	4,705	0.006474%	104,058	
District Health Unit	100003	Wells County Dist Health Unit	149,815	7.12%	10,667	0.014866%	144,884	204,870	7.12%	14,587	0.020069%	322,575	
District Health Unit	100004	Central Valley Health Unit	1,035,199	7.12%	73,706	0.102722%	1,001,126	1,159,988	7.12%	82,591	0.113630%	1,826,407	
District Health Unit	100005	Dickey County Health District	145,399	7.12%	10,352	0.014428%	140,615	191,790	7.12%	13,655	0.018787%	301,969	
District Health Unit	100006	Emmons County Public Health	163,888	7.12%	11,669	0.016263%	158,499	172,136	7.12%	12,256	0.016862%	271,028	
District Health Unit	100007	Rolette County Public Health	369,342	7.12%	26,297	0.036650%	357,190	420,392	7.12%	29,932	0.041181%	661,914	
District Health Unit	100008	Towner County Public Health Unit	57,989	7.12%	4,129	0.007554%	56,078	81,170	7.12%	5,779	0.007951%	127,799	
District Health Unit	100009	Nelson-Griggs District Health Unit	133,830	7.12%	9,529	0.013280%	129,427	140,532	7.12%	10,006	0.013766%	221,265	
District Health Unit	100010	First District Health Unit	2,187,235	7.12%	155,731	0.217038%	2,115,247	2,294,541	7.12%	163,371	0.224769%	3,612,775	
District Health Unit	100011	Lake Region District Health Unit	796,343	7.12%	56,700	0.079021%	770,137	784,916	7.12%	55,886	0.076889%	1,235,859	
District Health Unit	100012	Garrison Diversion Conservancy District	1,746,608	7.12%	124,359	0.173315%	1,689,124	1,786,725	7.12%	127,215	0.175024%	2,813,210	
District Health Unit	100013	Upper Missouri Health Unit	1,064,173	7.12%	75,769	0.105597%	1,029,146	1,005,563	7.12%	71,596	0.098503%	1,583,266	
District Health Unit	100014	Kidder County District Health Unit	53,185	7.12%	3,787	0.005278%	51,439	42,272	7.12%	3,010	0.004414%	66,559	
District Health Unit	100015	Southwestern District Health Unit	1,222,833	7.12%	87,066	0.121341%	1,182,586	1,274,746	7.12%	90,762	0.124872%	2,007,103	
District Health Unit	100017	City-County Health District	608,913	7.12%	43,355	0.060422%	588,871	537,849	7.12%	38,295	0.052687%	846,853	
District Health Unit	100018	Sargent County District Health Unit	88,652	7.12%	6,312	0.008797%	85,735	103,736	7.12%	7,386	0.010162%	163,337	
District Health Unit	100019	Trail District Health Unit	159,912	7.12%	11,386	0.015868%	154,649	164,748	7.12%	11,730	0.016138%	259,391	
District Health Unit	100021	Cavalier County Health Dist	112,758	7.12%	8,028	0.011189%	109,048	117,468	7.12%	8,364	0.011507%	184,955	
District Health Unit	100022	Walsh County Health District	277,143	7.12%	19,733	0.027501%	268,024	253,360	7.12%	18,039	0.024819%	398,923	
District Health Unit	100023	Custer Health Unit	1,316,216	7.12%	93,715	0.130608%	1,272,902	1,384,473	7.12%	98,574	0.135621%	2,179,875	
Political Subdivision	100024	Southeast Water Users District	-	7.12%	-	0.000000%	-	482,151	7.12%	34,329	0.047231%	759,157	
City	200002	City Of Mcville	79,608	7.12%	5,668	0.007899%	76,983	114,364	7.12%	8,143	0.011203%	180,069	
City	200003	City Of Drayton	267,170	7.12%	19,023	0.026511%	258,376	265,374	7.12%	18,895	0.025996%	417,841	
City	200004	City Of Fessenden	38,979	7.12%	2,775	0.003868%	37,697	42,560	7.12%	3,030	0.004169%	67,010	
City	200005	City Of Westhope	157,746	7.12%	11,232	0.015653%	152,554	165,641	7.12%	11,794	0.016226%	260,805	
City	200006	City Of Belfield	455,855	7.12%	32,457	0.045234%	440,849	477,282	7.12%	33,982	0.046754%	751,490	
City	200008	City Of Rolla	313,136	7.12%	22,295	0.031072%	302,827	348,887	7.12%	24,841	0.034176%	549,320	
City	200009	City Of New Town	882,665	7.12%	62,846	0.087586%	853,611	908,631	7.12%	64,695	0.089008%	1,430,651	
City	200010	City Of Cavalier	467,758	7.12%	33,304	0.046415%	452,359	433,564	7.12%	30,870	0.042471%	682,648	
City	200011	City Of Harvey	513,293	7.12%	36,546	0.050934%	496,401	537,115	7.12%	38,243	0.052615%	845,696	
City	200012	City Of Napoleon	223,029	7.12%	15,880	0.022131%	215,688	72,060	7.12%	5,131	0.007059%	113,461	
City	200014	City Of Grand Forks	19,483,507	7.12%	1,387,226	1.933340%	18,842,283	22,226,717	7.12%	1,582,542	2.177290%	34,996,196	
City	200015	City Of Killdeer	833,864	7.12%	59,371	0.082744%	806,421	918,431	7.12%	65,392	0.089968%	1,446,081	
City	200016	City Of Ellendale	301,885	7.12%	21,494	0.029956%	291,950	316,543	7.12%	22,538	0.031008%	498,400	
City	200017	City Of Wishek	221,553	7.12%	15,775	0.021985%	214,265	227,190	7.12%	16,176	0.022255%	357,711	
City	200018	City Of Granville	52,846	7.12%	3,763	0.005244%	51,108	18,061	7.12%	1,286	0.001769%	28,434	
City	200019	City Of Linton	225,230	7.12%	16,036	0.022349%	217,813	241,564	7.12%	17,199	0.023663%	380,342	

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2016													As of June 30, 2017				
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under		2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under				
							Current Contribution Rate	Current Discount Rate					Current Contribution Rate	Current Discount Rate			
City	200021	City Of Willton	\$ 133,650	7.12%	\$ 9,516	0.013262%	\$	129,251	\$ 139,410	7.12%	\$ 9,926	0.013656%	\$	219,497			
City	200022	City Of Ray	199,037	7.12%	14,171	0.019750%		192,483	205,367	7.12%	14,622	0.020117%		323,346			
City	200025	City Of Medora	266,606	7.12%	18,982	0.026455%		257,830	271,940	7.12%	19,362	0.026639%		428,176			
City	200026	City Of Velva	186,545	7.12%	13,282	0.018511%		180,408	163,395	7.12%	11,634	0.016006%		257,269			
City	200028	City Of Thompson	116,500	7.12%	8,295	0.011560%		112,663	125,225	7.12%	8,916	0.012267%		197,171			
City	200029	City Of Williston	11,540,763	7.12%	821,702	1.145185%	11,160,944		12,910,430	7.12%	919,223	1.264683%	20,327,606				
City	200030	City Of Bowman	573,592	7.12%	40,840	0.056917%	554,712		621,269	7.12%	44,234	0.060858%		978,188			
City	200031	City Of Tioga	836,322	7.12%	59,546	0.082988%	808,799		811,141	7.12%	57,753	0.079458%		1,277,151			
City	200033	City Of Rhame	30,000	7.12%	2,136	0.002977%	29,014		48,571	7.12%	3,458	0.004758%		76,477			
City	200035	City Of Fargo	27,638,652	7.12%	1,967,872	2.742572%	26,729,038		29,731,782	7.12%	2,116,903	2.912473%	46,812,999				
City	200036	City Of Jamestown	5,010,950	7.12%	356,780	0.497234%	4,846,030		5,165,421	7.12%	367,778	0.505996%	8,133,016				
City	200037	City Of Beach	202,084	7.12%	14,388	0.020053%	195,436		202,365	7.12%	14,408	0.019823%		318,621			
City	200038	City Of Glenburn	56,773	7.12%	4,042	0.005634%	54,909		59,261	7.12%	4,219	0.005805%		93,305			
City	200040	City Of Kulm	124,609	7.12%	8,872	0.012365%	120,509		74,790	7.12%	5,325	0.007326%		117,753			
City	200041	City Of Harwood	106,196	7.12%	7,561	0.010538%	102,703		140,093	7.12%	9,975	0.013723%		220,574			
City	200045	City Of Mapleton	91,549	7.12%	6,518	0.009084%	88,532		146,544	7.12%	10,434	0.014355%		230,732			
City	200046	City Of Wahpeton	2,416,910	7.12%	172,084	0.239829%	2,337,367		2,157,055	7.12%	153,582	0.211301%	3,396,301				
City	200049	City Of Elgin	61,811	7.12%	4,401	0.006133%	59,772		62,352	7.12%	4,439	0.006108%		98,176			
City	200050	City Of Rugby	641,155	7.12%	45,650	0.063622%	620,058		579,756	7.12%	41,279	0.056792%		912,834			
City	200051	City Of New Salem	94,388	7.12%	6,720	0.009366%	91,281		120,851	7.12%	8,605	0.011838%		190,276			
City	200052	City Of Walthalla	251,769	7.12%	17,926	0.024983%	243,484		264,847	7.12%	18,857	0.025944%		417,005			
City	200053	City Of Gwinner	209,643	7.12%	14,927	0.020803%	202,746		150,812	7.12%	10,738	0.014773%		237,451			
City	200054	City Of Kennare	367,262	7.12%	26,149	0.036443%	355,173		293,892	7.12%	20,925	0.028789%		462,734			
City	200055	City Of Watford City	3,039,267	7.12%	216,396	0.301585%	2,939,240		3,475,104	7.12%	247,427	0.340415%	5,471,586				
City	200057	City Of Cooperstown	167,702	7.12%	11,940	0.016641%	162,183		175,361	7.12%	12,486	0.017178%		276,107			
City	200058	City Of New England	92,681	7.12%	6,599	0.009197%	89,634		100,819	7.12%	7,178	0.009876%		158,740			
City	200059	City Of Carrington	712,314	7.12%	50,717	0.070683%	688,875		672,438	7.12%	47,878	0.065871%		1,058,763			
City	200060	City Of Mott	106,603	7.12%	7,590	0.010578%	103,093		115,525	7.12%	8,225	0.011317%		181,901			
City	200061	City Of Larimore	100,046	7.12%	7,123	0.009928%	96,758		104,993	7.12%	7,476	0.010285%		165,314			
City	200062	City Of Sherwood	31,500	7.12%	2,243	0.003126%	30,466		31,974	7.12%	2,277	0.003132%		50,342			
City	200063	City Of Lamoure	174,894	7.12%	12,452	0.017355%	169,141		182,670	7.12%	13,006	0.017894%		287,615			
City	200064	City Of Michigan	53,480	7.12%	3,808	0.005307%	51,722		53,616	7.12%	3,817	0.005252%		84,417			
City	200065	City Of Park River	431,772	7.12%	30,742	0.042845%	417,566		448,778	7.12%	31,953	0.043961%		706,598			
City	200067	City Of Hatton	90,689	7.12%	6,457	0.008999%	87,704		62,574	7.12%	4,455	0.006130%		98,529			
City	200069	City Of Northwood	215,408	7.12%	15,337	0.021375%	208,320		272,766	7.12%	19,421	0.026720%		429,478			
City	200070	City Of Powers Lake	52,982	7.12%	3,772	0.005257%	51,235		39,744	7.12%	2,830	0.003893%		62,573			
City	200072	City Of Towner	89,432	7.12%	6,368	0.008874%	86,486		61,385	7.12%	4,371	0.006013%		96,649			
City	200073	City Of Pembina	80,650	7.12%	5,742	0.008003%	77,997		91,905	7.12%	6,544	0.009003%		144,708			
City	200075	City Of Underwood	81,702	7.12%	5,817	0.008107%	79,011		84,978	7.12%	6,050	0.008324%		133,794			
City	200076	City Of New Leipzig	26,133	7.12%	1,861	0.002593%	25,271		26,076	7.12%	1,857	0.002554%		41,051			
City	200077	City Of Stanley	901,559	7.12%	64,191	0.089461%	871,885		690,633	7.12%	49,173	0.067653%		1,087,406			
City	200080	City Of Crosby	204,777	7.12%	14,580	0.020320%	198,038		189,509	7.12%	13,493	0.018564%		298,384			
City	200083	City Of Grafton	1,525,846	7.12%	108,640	0.151409%	1,475,628		1,520,716	7.12%	108,275	0.148967%		2,394,389			
City	200084	City Of Emerald	69,960	7.12%	4,981	0.006942%	67,657		72,696	7.12%	5,176	0.007121%		114,458			
City	200085	City Of Lincoln	429,093	7.12%	30,551	0.042579%	414,974		474,447	7.12%	33,781	0.046476%		747,022			
City	200086	City Of Minto	80,735	7.12%	5,748	0.008011%	78,075		82,692	7.12%	5,888	0.008100%		130,194			
City	200087	City Of Ashley	96,875	7.12%	6,898	0.009613%	93,688		121,570	7.12%	8,656	0.011909%		191,417			
City	200088	City Of Neche	44,052	7.12%	3,137	0.004371%	42,600		40,800	7.12%	2,905	0.003997%		64,245			
City	200089	City Of Surrey	416,513	7.12%	29,656	0.041330%	402,801		439,211	7.12%	31,272	0.043024%		691,537			
City	200090	City Of Hankinson	222,029	7.12%	15,808	0.022032%	214,723		208,154	7.12%	14,821	0.020390%		327,734			
City	200091	City Of New Rockford	190,954	7.12%	13,596	0.018948%	184,667		201,411	7.12%	14,340	0.019730%		317,126			
City	200094	City Of West Fargo	7,177,366	7.12%	511,028	0.712207%	6,941,151		7,640,904	7.12%	544,032	0.748489%	12,030,675				
City	200097	City Of Devils Lake	797,879	7.12%	56,809	0.079173%	771,618		914,403	7.12%	65,105	0.089573%		1,439,732			
City	200098	City Of Oakes	671,165	7.12%	47,787	0.066599%	649,072		581,811	7.12%	41,425	0.056993%		916,065			
City	200100	City Of Mohall	139,272	7.12%	9,916	0.013820%	134,689		145,446	7.12%	10,356	0.014248%		229,012			
City	200101	City Of Lidgerwood	67,074	7.12%	4,776	0.006656%	64,869		69,684	7.12%	4,962	0.006826%		109,716			
City	200102	City Of Mcclusky	33,280	7.12%	2,370	0.003302%	32,181		35,120	7.12%	2,501	0.003440%		55,292			
City	200103	City Of Burlington	182,052	7.12%	12,962	0.018065%	176,061		183,489	7.12%	13,064	0.017974%		288,901			
City	200104	City Of Lisbon	278,283	7.12%	19,814	0.027614%	269,125		443,743	7.12%	31,595	0.043468%		698,673			
City	200110	City Of Halliday	120,404	7.12%	8,573	0.011948%	116,445		121,019	7.12%	8,617	0.011855%		190,549			
City	200111	City Of Maddock	127,299	7.12%	9,064	0.012632%	123,111		132,367	7.12%	9,425	0.012966%		208,406			
City	200114	City Of Regent	58,060	7.12%	4,134	0.005761%	56,147		63,186	7.12%	4,499	0.006190%		99,494			
City	200115	City Of Lakota	189,309	7.12%	13,479	0.018785%	183,078		205,708	7.12%	14,646	0.020151%		323,893			
City	200117	City Of Alexander	93,997	7.12%	6,693	0.009327%	90,901		82,893	7.12%	5,902	0.008120%		130,515			
City	200118	City Of Berthold	29,016	7.12%	2,066	0.002879%	28,059		32,619	7.12%	2,322	0.003195%		51,354			

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2016													As of June 30, 2017				
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under		2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under				
							Current Contribution Rate	Estimated 2016-2017 Contribution					Current Contribution Rate	Estimated 2017-2018 Contribution			
City	200119	City of Carson	\$ 66,780	7.12%	\$ 4,755	0.006627%	\$ 64,587	\$ 71,034	7.12%	\$ 5,058	0.006958%	\$ 111,838					
City	200120	City of Dodge	5,814	7.12%	414	0.000577%	5,623	34,245	7.12%	2,438	0.003355%	53,926					
County	300001	Adams County	922,403	7.12%	65,675	0.091530%	892,049	970,223	7.12%	69,080	0.095041%	1,527,621					
County	300002	Barnes County	2,970,265	7.12%	211,483	0.294738%	2,872,509	3,161,045	7.12%	225,066	0.309650%	4,977,092					
County	300003	Benson County	1,756,875	7.12%	125,090	0.174334%	1,699,055	1,819,111	7.12%	129,521	0.178197%	2,864,211					
County	300004	Billings County	2,549,286	7.12%	181,509	0.252965%	2,465,391	2,712,967	7.12%	193,163	0.265757%	4,271,587					
County	300005	Bottineau County	3,093,286	7.12%	220,242	0.306945%	2,991,478	3,181,754	7.12%	226,541	0.311679%	5,009,704					
County	300006	Bowman County	1,573,881	7.12%	112,060	0.156176%	1,522,087	1,545,386	7.12%	110,031	0.151383%	2,433,222					
County	300007	Burke County	1,596,469	7.12%	113,669	0.158417%	1,543,928	1,587,088	7.12%	113,001	0.155468%	2,498,881					
County	300008	Burleigh County	14,921,800	7.12%	1,062,432	1.480684%	14,430,709	15,842,687	7.12%	1,127,999	1.551922%	24,944,480					
County	300009	Cass County	15,286,906	7.12%	1,088,428	1.516913%	14,783,796	16,191,432	7.12%	1,152,830	1.586080%	25,493,575					
County	300010	Cavalier County	1,934,759	7.12%	137,755	0.191985%	1,871,081	2,015,477	7.12%	143,502	0.197433%	3,173,396					
County	300011	Dickey County	1,774,076	7.12%	126,314	0.176041%	1,715,691	1,760,080	7.12%	125,318	0.172414%	2,771,259					
County	300012	Divide County	2,745,697	7.12%	195,494	0.272454%	2,655,330	2,572,859	7.12%	183,188	0.252033%	4,050,997					
County	300013	Dunn County	3,805,688	7.12%	270,965	0.377637%	3,680,441	3,863,883	7.12%	275,108	0.378499%	6,083,721					
County	300014	Eddy County	864,069	7.12%	61,522	0.085741%	835,630	899,207	7.12%	64,024	0.088085%	1,415,815					
County	300015	Emmons County	1,318,418	7.12%	93,871	0.130826%	1,275,027	1,386,606	7.12%	98,726	0.135822%	2,183,218					
County	300016	Foster County	1,036,466	7.12%	73,796	0.102848%	1,002,354	1,165,598	7.12%	82,991	0.114180%	1,835,247					
County	300018	Grand Forks County	14,808,175	7.12%	1,054,342	1.469409%	14,320,823	15,126,744	7.12%	1,077,024	1.481789%	23,817,212					
County	300019	Grant County	1,107,154	7.12%	78,829	0.109862%	1,070,712	1,142,228	7.12%	81,327	0.111891%	1,798,456					
County	300020	Griggs County	720,607	7.12%	51,307	0.071506%	696,896	771,085	7.12%	54,901	0.075534%	1,214,079					
County	300021	Hettinger County	1,122,337	7.12%	79,910	0.111369%	1,085,399	1,165,262	7.12%	82,967	0.114147%	1,834,717					
County	300023	Lamoure County	1,612,702	7.12%	114,824	0.160028%	1,559,629	1,742,201	7.12%	124,045	0.170663%	2,743,114					
County	300024	Logan County	752,876	7.12%	53,605	0.074708%	728,102	762,428	7.12%	54,285	0.074686%	1,200,449					
County	300025	Mchenry County	1,486,242	7.12%	105,820	0.147479%	1,437,327	1,380,298	7.12%	98,277	0.135212%	2,173,301					
County	300026	Mcintosh County	1,045,218	7.12%	74,420	0.103717%	1,010,823	1,083,094	7.12%	77,116	0.106098%	1,705,343					
County	300027	Mckenzie County	8,226,148	7.12%	585,702	0.816277%	7,955,415	10,108,894	7.12%	719,753	0.990249%	15,916,551					
County	300028	Mclean County	4,191,289	7.12%	298,420	0.415900%	4,053,351	4,177,064	7.12%	297,407	0.409178%	6,576,833					
County	300029	Mercer County	3,489,744	7.12%	248,470	0.346286%	3,374,895	3,532,831	7.12%	251,538	0.346070%	5,562,481					
County	300030	Morton County	5,538,116	7.12%	394,314	0.549545%	5,355,852	5,950,848	7.12%	423,700	0.582935%	9,369,679					
County	300031	Mountrail County	5,973,748	7.12%	425,331	0.592772%	5,777,141	6,416,796	7.12%	456,876	0.628578%	10,103,311					
County	300032	Nelson County	1,392,642	7.12%	99,156	0.138191%	1,346,806	1,495,567	7.12%	106,484	0.146503%	2,354,784					
County	300033	Oliver County	749,323	7.12%	53,352	0.074355%	724,662	746,193	7.12%	53,129	0.073096%	1,174,893					
County	300034	Pembina County	2,805,978	7.12%	199,786	0.278436%	2,713,630	2,893,300	7.12%	206,003	0.283423%	4,555,538					
County	300035	Pierce County	2,387,981	7.12%	170,024	0.236958%	2,309,387	2,306,229	7.12%	164,204	0.225914%	3,631,179					
County	300036	Ramsey County	3,088,608	7.12%	219,909	0.306481%	2,986,956	3,435,357	7.12%	244,597	0.336521%	5,408,997					
County	300037	Ransom County	1,489,844	7.12%	106,077	0.147837%	1,440,816	1,535,953	7.12%	109,360	0.150459%	2,418,370					
County	300038	Renville County	1,282,965	7.12%	91,347	0.127308%	1,240,741	1,316,790	7.12%	93,755	0.128990%	2,073,293					
County	300039	Richland County	5,381,660	7.12%	383,174	0.534020%	5,204,545	5,741,187	7.12%	408,773	0.562397%	9,039,565					
County	300040	Rollette County	2,027,704	7.12%	144,372	0.201208%	1,960,968	2,122,812	7.12%	151,144	0.207947%	3,342,391					
County	300042	Sheridan County	610,656	7.12%	43,479	0.060595%	590,557	603,025	7.12%	42,935	0.059071%	949,465					
County	300044	Slope County	556,479	7.12%	39,621	0.055219%	538,163	546,791	7.12%	38,932	0.053563%	860,933					
County	300045	Stark County	5,881,077	7.12%	418,733	0.583577%	5,687,527	5,905,904	7.12%	420,500	0.578532%	9,298,908					
County	300046	Steele County	960,213	7.12%	68,367	0.095282%	928,616	963,888	7.12%	68,629	0.094421%	1,517,655					
County	300047	Stutsman County	6,396,175	7.12%	455,408	0.634690%	6,185,673	6,410,102	7.12%	456,399	0.627922%	10,092,767					
County	300048	Towner County	1,028,054	7.12%	73,197	0.102013%	994,216	1,096,705	7.12%	78,085	0.107431%	1,726,769					
County	300049	Trails County	2,813,458	7.12%	200,318	0.279178%	2,720,862	2,964,411	7.12%	211,066	0.290388%	4,667,488					
County	300050	Walsh County	3,375,191	7.12%	240,314	0.334919%	3,264,112	3,363,712	7.12%	239,496	0.329503%	5,296,195					
County	300051	Ward County	9,441,211	7.12%	672,214	0.936847%	9,130,487	10,191,403	7.12%	725,628	0.998332%	16,046,472					
County	300052	Wells County	1,667,481	7.12%	118,725	0.165463%	1,612,598	1,543,178	7.12%	109,874	0.151167%	2,429,750					
County	300053	Williams County	10,494,308	7.12%	747,195	1.041346%	10,148,932	10,497,172	7.12%	747,399	1.028284%	16,527,899					
School District	400002	Mcclusky Public Schools	136,631	7.12%	9,728	0.013558%	132,136	140,249	7.12%	9,986	0.013739%	220,831					
School District	400003	Lake Region Special Education Unit	605,297	7.12%	43,097	0.060063%	585,372	591,929	7.12%	42,145	0.057984%	931,993					
School District	400004	Lidgerwood Public School	312,046	7.12%	22,218	0.030964%	301,774	328,079	7.12%	23,359	0.032138%	516,563					
School District	400006	Halliday Public School	149,258	7.12%	10,627	0.014811%	144,348	46,455	7.12%	3,308	0.004551%	73,150					
School District	400007	Oliver-Mercer Special Education Unit	427,255	7.12%	30,421	0.042396%	413,190	341,165	7.12%	24,291	0.033420%	537,169					
School District	400008	Underwood School District #8	324,638	7.12%	23,114	0.032214%	313,957	313,907	7.12%	22,350	0.030750%	494,253					
School District	400010	New Town Public School District	1,533,324	7.12%	109,173	0.152151%	1,482,860	1,742,309	7.12%	124,052	0.170674%	2,743,291					
School District	400011	Bottineau Public School	1,455,823	7.12%	103,655	0.144461%	1,407,913	1,420,084	7.12%	101,110	0.139109%	2,235,998					
School District	400012	Peace Garden Special Services	354,144	7.12%	25,215	0.035142%	342,493	356,741	7.12%	25,400	0.034946%	561,697					
School District	400014	Beulah Public School #27	925,469	7.12%	65,893	0.091834%	895,012	1,001,474	7.12%	71,305	0.098103%	1,576,837					
School District	400016	St John School District #3	710,015	7.12%	50,553	0.070454%	686,643	781,471	7.12%	55,641	0.076522%	1,230,442					
School District	400017	Ellendale Public School District #40	456,886	7.12%	32,530	0.045337%	441,853	461,068	7.12%	32,828	0.045165%	725,950					
School District	400018	Rural Cass Special Education Unit	219,691	7.12%	15,642	0.021800%	212,462	217,585	7.12%	15,492	0.021314%	342,586					
School District	400019	Fargo Public Schools	21,266,660	7.12%	1,514,186	2.110282%	20,566,755	22,380,148	7.12%	1,593,467	2.192320%	35,237,777					

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net Pension Liability by Employer*

Main System (Continued)

	As of June 30, 2016							As of June 30, 2017						
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate		
School District	400020	Surrey Schools	\$ 604,742	7.12%	\$ 43,058	0.060008%	\$ 584,836	\$ 625,953	7.12%	\$ 44,568	0.061317%	\$ 985,565		
School District	400021	Jamestown Public School District #1	3,354,623	7.12%	238,849	0.332878%	3,244,221	3,163,605	7.12%	225,249	0.309901%	4,981,126		
School District	400023	Warwick Public School	395,922	7.12%	28,190	0.039287%	382,890	429,049	7.12%	30,548	0.042029%	675,544		
School District	400024	Souris Valley Special Services	1,176,038	7.12%	83,734	0.116698%	1,137,336	349,298	7.12%	24,870	0.034217%	549,979		
School District	400025	Rugby Public School District #5	622,814	7.12%	44,344	0.061802%	602,321	682,780	7.12%	48,614	0.066884%	1,075,045		
School District	400026	Billings County School District	387,951	7.12%	27,622	0.038496%	375,181	399,509	7.12%	28,445	0.039135%	629,028		
School District	400027	Belcourt School District #7	5,119,186	7.12%	364,486	0.507975%	4,950,712	5,243,170	7.12%	373,314	0.513612%	8,255,430		
School District	400028	West Fargo Public School #6	15,602,834	7.12%	1,110,922	1.548263%	15,089,332	16,844,034	7.12%	1,199,295	1.650012%	26,521,108		
School District	400029	Minot Public School District #1	15,923,030	7.12%	1,133,720	1.580036%	15,398,991	17,028,272	7.12%	1,212,413	1.668059%	26,811,182		
School District	400030	Belfield Public School #13	372,070	7.12%	26,491	0.036920%	359,821	376,987	7.12%	26,841	0.036929%	593,570		
School District	400031	Minto Public School District #20	430,117	7.12%	30,624	0.042680%	415,958	386,431	7.12%	27,514	0.037854%	608,438		
School District	400033	Harvey Public School Dist #38	633,660	7.12%	45,117	0.062878%	612,807	685,250	7.12%	48,790	0.067126%	1,078,935		
School District	400034	Oakes Public Schools	613,104	7.12%	43,653	0.060838%	592,926	638,093	7.12%	45,432	0.062506%	1,004,677		
School District	400035	Larimore Public School District #44	573,106	7.12%	40,805	0.056869%	554,244	596,468	7.12%	42,469	0.058429%	939,146		
School District	400036	Hazen Public School District #3	622,121	7.12%	44,295	0.061733%	601,648	619,498	7.12%	44,108	0.060685%	975,407		
School District	400038	Park River Area School District	606,881	7.12%	43,210	0.060221%	586,912	576,741	7.12%	41,064	0.056497%	908,092		
School District	400039	Hillsboro Public School	477,327	7.12%	33,986	0.047365%	461,618	580,809	7.12%	41,354	0.056895%	914,489		
School District	400040	Lisbon Public School	633,126	7.12%	45,079	0.062825%	612,291	650,275	7.12%	46,300	0.063700%	1,023,868		
School District	400042	Northern Cass School District # 97	644,217	7.12%	45,868	0.063925%	623,011	590,650	7.12%	39,918	0.054920%	882,745		
School District	400043	Mandaree Public School #36	715,591	7.12%	50,950	0.071008%	692,042	425,336	7.12%	30,284	0.041665%	669,693		
School District	400044	Thompson Public School	348,512	7.12%	24,814	0.034583%	337,045	373,822	7.12%	26,616	0.036619%	588,588		
School District	400045	Northern Plains Special Ed Unit	120,456	7.12%	8,576	0.011953%	116,494	124,378	7.12%	8,856	0.012184%	195,837		
School District	400046	Bowman County School District #1	548,053	7.12%	39,021	0.054383%	530,015	717,135	7.12%	51,060	0.070249%	1,129,132		
School District	400047	Apple Creek Elementary School	64,314	7.12%	4,579	0.006382%	62,199	34,643	7.12%	2,467	0.003394%	54,553		
School District	400048	Burke Central School	179,306	7.12%	12,767	0.017922%	173,400	184,896	7.12%	13,165	0.018112%	291,119		
School District	400049	Washburn Public School	421,210	7.12%	29,990	0.041796%	407,343	419,969	7.12%	29,902	0.041139%	661,239		
School District	400050	Enderlin Area School District #24	509,584	7.12%	36,282	0.050566%	492,815	553,483	7.12%	39,408	0.054218%	871,461		
School District	400051	Mikotaka School	184,845	7.12%	13,161	0.018342%	178,761	182,356	7.12%	12,984	0.017863%	287,117		
School District	400052	Velva Public School	423,272	7.12%	30,137	0.042001%	409,341	407,155	7.12%	28,989	0.039884%	641,067		
School District	400053	Sheyenne Valley Special Education Unit	568,757	7.12%	40,495	0.056438%	550,043	571,039	7.12%	40,658	0.055938%	899,107		
School District	400054	Center Stanton Public School	247,944	7.12%	17,654	0.024603%	239,780	263,152	7.12%	18,736	0.025778%	414,337		
School District	400055	Burleigh County Special Education Unit	49,102	7.12%	3,496	0.004872%	47,482	51,265	7.12%	3,650	0.005022%	80,720		
School District	400056	New Rockford Sheyenne Public School	290,417	7.12%	20,678	0.028818%	280,860	289,203	7.12%	20,591	0.028330%	455,356		
School District	400057	James River Multidistrict Special Education Unit	443,058	7.12%	31,546	0.043964%	428,472	449,489	7.12%	32,004	0.044031%	707,723		
School District	400058	Newburg United Public School	212,411	7.12%	15,124	0.021077%	205,416	231,470	7.12%	16,481	0.022674%	364,446		
School District	400059	Napoleon Public School District #2	301,329	7.12%	21,455	0.029901%	291,414	300,938	7.12%	21,427	0.029479%	473,824		
School District	400060	Yellowstone School District # 14	183,675	7.12%	13,078	0.018226%	177,630	187,157	7.12%	13,326	0.018334%	294,688		
School District	400061	Cavalier Public Schools	503,509	7.12%	35,850	0.049963%	486,938	443,467	7.12%	31,575	0.043441%	698,239		
School District	400062	Richland School District # 44	363,215	7.12%	25,861	0.036042%	351,264	378,939	7.12%	26,980	0.037120%	596,640		
School District	400063	Fort Totten School District # 30	357,864	7.12%	25,480	0.035511%	346,089	455,416	7.12%	32,426	0.044612%	717,061		
School District	400064	Bismarck Public Schools	24,915,307	7.12%	1,773,970	2.472335%	24,095,315	24,692,032	7.12%	1,758,073	2.418788%	38,877,861		
School District	400065	Solen Public School Dist #3	282,657	7.12%	20,125	0.028048%	273,355	461,302	7.12%	32,845	0.045188%	726,319		
School District	400068	Lakota Public School District # 66	311,139	7.12%	22,153	0.030874%	300,897	328,245	7.12%	23,371	0.032154%	516,820		
School District	400069	Stanley Community Public School District # 2	1,307,053	7.12%	93,062	0.129698%	1,264,033	1,415,591	7.12%	100,790	0.138669%	2,228,866		
School District	400070	Mandan Public School District #1	7,352,926	7.12%	523,528	0.729628%	7,110,936	7,620,748	7.12%	542,597	0.746515%	11,998,946		
School District	400072	Killdeer Public School #16	626,915	7.12%	44,636	0.062208%	606,278	612,130	7.12%	43,584	0.059963%	963,802		
School District	400073	Glenburn School District	417,143	7.12%	29,701	0.041393%	403,415	457,775	7.12%	32,594	0.044843%	720,774		
School District	400074	New Public School #8	550,371	7.12%	39,186	0.054613%	532,257	723,141	7.12%	51,488	0.070838%	1,138,599		
School District	400075	Williston Public School #1	6,169,114	7.12%	439,241	0.612159%	5,966,086	7,052,545	7.12%	502,141	0.690855%	11,104,307		
School District	400076	Valley City Public School	949,407	7.12%	67,598	0.094209%	918,159	1,102,702	7.12%	78,512	0.108019%	1,736,220		
School District	400077	Dickinson Public Schools	5,463,875	7.12%	389,028	0.542178%	5,284,053	5,589,699	7.12%	397,987	0.547557%	8,801,038		
School District	400078	Drayton Public School #19	190,202	7.12%	13,542	0.018874%	183,946	250,192	7.12%	17,814	0.024508%	393,924		
School District	400079	Mohall Lansford Sherwood School	375,828	7.12%	26,759	0.037293%	363,457	386,754	7.12%	27,537	0.037886%	608,952		
School District	400080	Westhope Public School #17	282,701	7.12%	20,128	0.028052%	273,394	279,861	7.12%	19,926	0.027415%	440,649		
School District	400081	Kindred Public School District #2	440,889	7.12%	31,391	0.043749%	426,377	420,638	7.12%	29,949	0.041205%	662,300		
School District	400082	Grafton Public School District #3	1,610,902	7.12%	114,696	0.159849%	1,557,884	1,656,188	7.12%	117,921	0.162237%	2,607,681		
School District	400083	Wilton Public School District	295,834	7.12%	21,063	0.029355%	286,093	272,769	7.12%	19,421	0.026720%	429,478		
School District	400084	Sheyenne Valley Career And Tech Center	97,155	7.12%	6,917	0.009641%	93,961	106,191	7.12%	7,561	0.010402%	167,194		
School District	400085	White Shield School Dist #85	853,222	7.12%	60,749	0.084655%	825,143	1,121,844	7.12%	79,875	0.109894%	1,766,357		
School District	400086	Tgu School District #60	1,901,020	7.12%	135,353	0.188637%	1,838,451	1,852,080	7.12%	131,868	0.181426%	2,916,111		
School District	400087	Turtle Lake Mercer School District #72	423,962	7.12%	30,186	0.042070%	410,013	379,694	7.12%	27,034	0.037194%	597,830		
School District	400088	Lamoure School District #8	528,613	7.12%	37,637	0.052454%	511,215	430,958	7.12%	30,684	0.042216%	678,550		
School District	400089	Divide County School Dist #1	686,794	7.12%	48,900	0.068150%	664,188	645,060	7.12%	45,928	0.063189%	1,015,655		
School District	400090	Mott/Regent School Dist #1	391,194	7.12%	27,853	0.038818%	378,319	402,572	7.12%	28,663	0.039435%	633,850		
School District	400091	United Public School District # 7	1,043,515	7.12%	74,298	0.103548%	1,009,176	1,111,076	7.12%	79,109	0.108839%	1,749,400		

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Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2016													As of June 30, 2017				
Employer Type	Employer ID	Employer	2016 Payroll	Current	Estimated	Proportionate	Net Pension	2017 Payroll	Current	Estimated	Proportionate	Net Pension					
				Contribution Rate	2016-2017 Contribution		Liability Under Current Discount Rate		Contribution Rate	2017-2018 Contribution		Liability Under Current Discount Rate					
School District	400092	Kulm Public School District #7	\$ 352,302	7.12%	\$ 25,084	0.034959%	\$ 340,710	\$ 341,957	7.12%	\$ 24,347	0.033498%	\$ 538,423					
School District	400093	Midway Public School District #128	506,353	7.12%	36,052	0.050245%	489,687	506,933	7.12%	36,094	0.049658%	798,167					
School District	400094	Dunseith School District #1	1,281,108	7.12%	91,215	0.127124%	1,238,947	1,607,015	7.12%	114,419	0.157420%	2,530,256					
School District	400095	Carrington School District #49	426,736	7.12%	30,384	0.042345%	412,693	447,015	7.12%	31,827	0.043789%	703,833					
School District	400096	Glen Ullin Public School #48	342,323	7.12%	24,373	0.033969%	331,061	291,304	7.12%	20,741	0.028536%	458,667					
School District	400099	Manvel Public School	168,780	7.12%	12,017	0.016748%	163,226	210,380	7.12%	14,979	0.020608%	331,238					
School District	400100	Maple Valley School District	352,353	7.12%	25,088	0.034964%	340,758	313,010	7.12%	22,286	0.030662%	492,839					
School District	400101	North Border School District # 100	632,756	7.12%	45,052	0.062788%	611,930	645,968	7.12%	45,993	0.063278%	1,017,085					
School District	400102	Mckenzie Cty Public School #1	1,865,402	7.12%	132,817	0.185103%	1,804,009	2,274,255	7.12%	161,927	0.222782%	3,580,838					
School District	400103	Devils Lake Public School	2,832,581	7.12%	201,680	0.281076%	2,739,360	3,122,854	7.12%	222,347	0.305909%	4,916,962					
School District	400104	Mt Pleasant School Dist #4	402,657	7.12%	28,669	0.039955%	389,400	388,451	7.12%	27,658	0.038052%	611,621					
School District	400105	Central Cass Public School District #7	756,198	7.12%	53,841	0.075037%	731,309	1,004,329	7.12%	71,508	0.098382%	1,581,322					
School District	400106	Milnor Public School District #2	351,662	7.12%	25,038	0.034895%	340,086	398,356	7.12%	28,363	0.039022%	627,212					
School District	400107	Mapleton Public School	106,300	7.12%	7,569	0.010548%	102,801	116,378	7.12%	8,286	0.011400%	183,235					
School District	400108	Linton Public School District #36	470,193	7.12%	33,478	0.046657%	454,718	515,087	7.12%	36,674	0.050457%	811,010					
School District	400109	Tioga Public School District #15	741,899	7.12%	52,823	0.073618%	717,479	760,890	7.12%	54,175	0.074535%	1,198,022					
School District	400114	Zeeland Public Schools	72,506	7.12%	5,162	0.007195%	70,122	76,312	7.12%	5,433	0.007475%	120,148					
School District	400117	Garrison Public School District #51	621,704	7.12%	44,265	0.061691%	601,239	604,099	7.12%	43,012	0.059176%	951,153					
School District	400118	Kenmare Public School District #28	548,492	7.12%	39,053	0.054427%	530,444	523,988	7.12%	37,308	0.051329%	825,025					
School District	400119	Lewis & Clark Public Schools	535,555	7.12%	38,132	0.053143%	517,930	406,820	7.12%	28,966	0.039851%	640,536					
School District	400120	Sw Special Education Unit	111,470	7.12%	7,937	0.011061%	107,800	102,791	7.12%	7,319	0.010069%	161,842					
School District	400121	North Valley Career & Technology Center	180,382	7.12%	12,843	0.017899%	174,443	186,217	7.12%	13,259	0.018241%	293,193					
School District	400122	Dakota Prairie Public School	619,360	7.12%	44,098	0.061459%	598,978	599,758	7.12%	42,703	0.058751%	944,321					
School District	400123	Beach Public School District #3	951,102	7.12%	67,718	0.094377%	919,796	821,257	7.12%	58,473	0.080449%	1,293,079					
School District	400124	Rollette Public School	232,186	7.12%	16,532	0.023040%	224,547	277,760	7.12%	19,777	0.027209%	437,338					
School District	400125	Drake Public School District	211,159	7.12%	15,035	0.020953%	204,207	213,415	7.12%	15,195	0.020906%	336,028					
School District	400137	New Salem Almont School District #49	408,091	7.12%	29,056	0.040495%	394,663	513,403	7.12%	36,554	0.050292%	808,357					
School District	400138	Max Public School	348,226	7.12%	24,794	0.034554%	336,762	354,517	7.12%	25,242	0.034728%	558,193					
School District	400139	East Central Special Education Unit	410,834	7.12%	29,251	0.040767%	397,314	451,962	7.12%	32,180	0.044273%	711,612					
School District	400140	North Sargent School District #3	310,490	7.12%	22,107	0.030810%	300,273	390,298	7.12%	27,789	0.038233%	614,530					
School District	400141	Wahpeton Public School District 37	1,422,423	7.12%	101,277	0.141146%	1,375,605	1,481,586	7.12%	105,489	0.145134%	2,332,780					
School District	400142	Medina Public School District #3	204,898	7.12%	14,589	0.020332%	198,155	214,401	7.12%	15,265	0.021002%	337,571					
School District	400143	Pingree-Buchanan School District	243,497	7.12%	17,337	0.024162%	235,482	274,954	7.12%	19,577	0.026934%	432,918					
School District	400144	West River Student Services	129,845	7.12%	9,245	0.012884%	125,567	127,989	7.12%	9,113	0.012538%	201,527					
School District	400145	Leeds Public School District 6	194,824	7.12%	13,871	0.019332%	188,409	165,102	7.12%	11,755	0.016173%	259,953					
School District	400147	Sawyer Public School	199,881	7.12%	14,232	0.019834%	193,302	186,809	7.12%	13,301	0.018299%	294,125					
School District	400148	Wilmac Multidistrict Special Education Unit	738,956	7.12%	52,614	0.073326%	714,633	791,181	7.12%	56,332	0.077503%	1,245,728					
School District	400149	Great Northwest Education Cooperative	150,330	7.12%	10,703	0.014917%	145,381	172,246	7.12%	12,264	0.016873%	271,204					
School District	400150	Anamossee Public School District #14	162,682	7.12%	11,583	0.016143%	157,329	160,443	7.12%	11,424	0.015717%	252,624					
School District	400151	South Prairie School District #70	627,761	7.12%	44,697	0.062292%	607,096	641,382	7.12%	45,666	0.062829%	1,009,868					
School District	400152	South East Education Cooperative	-	7.12%	-	0.000000%	-	443,914	7.12%	31,607	0.043485%	698,947					
School District	400153	South Heart Public School District #9	179,893	7.12%	12,808	0.017851%	173,975	280,968	7.12%	20,005	0.027523%	442,385					
Political Subdivision	500002	Cass County Water Resource District	197,502	7.12%	14,062	0.019598%	191,002	242,952	7.12%	17,298	0.023799%	382,528					
Political Subdivision	500003	Walsh County Water Resource District	49,680	7.12%	3,537	0.004930%	48,048	47,478	7.12%	3,380	0.004651%	74,757					
Political Subdivision	500005	Ramsey County Soil Conservation District	34,077	7.12%	2,426	0.003381%	32,951	15,760	7.12%	1,122	0.001544%	24,817					
Political Subdivision	500006	James River Soil Conservation District	53,638	7.12%	3,819	0.005322%	51,868	55,334	7.12%	3,940	0.005420%	87,117					
Political Subdivision	500007	Burleigh County Soil Conservation District	179,883	7.12%	12,808	0.017850%	173,966	159,776	7.12%	11,376	0.015651%	251,563					
Political Subdivision	500008	Trails County Water Resource District	104,874	7.12%	7,467	0.010407%	101,426	54,630	7.12%	3,890	0.005351%	86,008					
Political Subdivision	500009	Grafton Park District	153,067	7.12%	10,898	0.015189%	148,032	162,360	7.12%	11,560	0.015904%	255,629					
Political Subdivision	500010	Cass County Soil Conservation District	200,291	7.12%	14,261	0.019875%	193,701	209,391	7.12%	14,909	0.020512%	329,695					
Political Subdivision	500013	Lake Metigoshe Recreation Service District	109,003	7.12%	7,761	0.010816%	105,412	158,010	7.12%	11,250	0.015478%	248,782					
Political Subdivision	500016	Greater Ramsey Water District	323,630	7.12%	23,042	0.032114%	312,982	335,133	7.12%	23,861	0.032829%	527,670					
Political Subdivision	500017	Carnegie Regional Library	82,842	7.12%	5,898	0.008220%	80,112	57,459	7.12%	4,091	0.005629%	90,477					
Political Subdivision	500018	Griggs County Public Library	32,706	7.12%	2,329	0.003245%	31,626	45,340	7.12%	3,228	0.004441%	71,381					
Political Subdivision	500019	R & T Water Supply Commerce Authority	397,155	7.12%	28,277	0.039410%	384,089	484,665	7.12%	34,508	0.047477%	763,111					
Political Subdivision	500022	Consolidated Waste Ltd	131,505	7.12%	9,363	0.013049%	127,175	146,178	7.12%	10,408	0.014319%	230,153					
Political Subdivision	500023	Walsh County Housing Authority	29,820	7.12%	2,123	0.002959%	28,838	29,820	7.12%	2,123	0.002921%	46,950					
Political Subdivision	500024	Williams County Soil Conservation District	44,396	7.12%	3,161	0.004405%	42,931	49,619	7.12%	3,533	0.004861%	78,132					
Political Subdivision	500025	Bowman City Park Board	84,893	7.12%	6,044	0.008424%	82,100	83,766	7.12%	5,964	0.008206%	131,897					
Political Subdivision	500028	Williston Housing Authority	365,770	7.12%	26,043	0.036295%	353,730	265,556	7.12%	18,908	0.026013%	418,114					
Political Subdivision	500030	Minot Rural Fire Department	132,072	7.12%	9,404	0.013105%	127,721	149,384	7.12%	10,636	0.014633%	235,200					
Political Subdivision	500031	Central Plains Water District	197,653	7.12%	14,073	0.019613%	191,148	177,227	7.12%	12,619	0.017361%	279,048					
Political Subdivision	500033	Ransom County Soil Cons Dist	55,146	7.12%	3,926	0.005472%	53,330	55,904	7.12%	3,980	0.005476%	88,017					
Political Subdivision	500038	Jamestown Regional Airport	134,524	7.12%	9,578	0.013349%	130,099	142,066	7.12%	10,115	0.013917%	223,692					

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



Schedule of Net Pension Liability by Employer*

Main System (Concluded)

As of June 30, 2016											As of June 30, 2017				
Employer Type	Employer ID	Employer	2016 Payroll	Current	Estimated	Proportionate	Net Pension	2017 Payroll	Current	Estimated	Proportionate	Net Pension			
				Contribution	2016-2017		Liability Under		Contribution	2017-2018		Liability Under			
				Rate	Contribution	Share	Current Discount		Rate	Contribution	Share	Current Discount			
Political Subdivision	500040	Fargo Park District	\$ 2,390,278	7.12%	\$ 170,188	0.237186%	\$ 2,311,609	\$ 3,130,157	7.12%	\$ 222,867	0.306625%	\$ 4,928,470			
Political Subdivision	500041	Bismarck Rural Fire Protection	466,557	7.12%	33,219	0.046296%	451,200	488,211	7.12%	34,761	0.047824%	768,689			
Political Subdivision	500045	Dunseith Community Nursing Home	1,269,992	7.12%	90,423	0.126021%	1,228,197	932,995	7.12%	66,429	0.091395%	1,469,018			
Political Subdivision	500047	Mercer County Soil Conservation District	96,237	7.12%	6,852	0.009550%	93,074	36,252	7.12%	2,581	0.003551%	57,076			
Political Subdivision	500049	West Fargo Park District	937,258	7.12%	66,733	0.093004%	906,415	1,083,177	7.12%	77,122	0.106106%	1,705,472			
Political Subdivision	500053	Stutsman County Housing Authority	132,566	7.12%	9,439	0.013154%	128,199	138,270	7.12%	9,845	0.013545%	217,713			
Political Subdivision	500054	Grand Forks County Water Resource District	53,375	7.12%	3,800	0.005296%	51,615	36,350	7.12%	2,588	0.003561%	57,237			
Political Subdivision	500055	Southeast Region Career & Technology Center	92,145	7.12%	6,561	0.009144%	89,117	95,078	7.12%	6,770	0.009314%	149,707			
Political Subdivision	500056	Cavalier County Job Development Authority	45,000	7.12%	3,204	0.004465%	43,516	46,734	7.12%	3,327	0.004578%	73,583			
Political Subdivision	500057	Barnes County Soil Conservation District	131,821	7.12%	9,386	0.013081%	127,487	74,317	7.12%	5,291	0.007280%	117,013			
Political Subdivision	500059	Traill Rural Water District	89,160	7.12%	6,348	0.008847%	86,223	106,330	7.12%	7,571	0.010416%	167,419			
Political Subdivision	500061	Ward County Water Resource District	34,662	7.12%	2,468	0.003439%	33,516	34,730	7.12%	2,473	0.003402%	54,681			
Political Subdivision	500063	Southwest Water Authority	2,743,931	7.12%	195,368	0.272279%	2,653,624	2,919,708	7.12%	207,883	0.286009%	4,597,103			
Political Subdivision	500068	Burleigh County Council On Aging	551,414	7.12%	39,261	0.054717%	533,271	665,329	7.12%	47,371	0.065174%	1,047,560			
Political Subdivision	500072	Watford City Park District	315,224	7.12%	22,444	0.031280%	304,854	495,203	7.12%	35,258	0.048509%	779,699			
Political Subdivision	500080	Western & Central Stark Soil Conservation District	100,446	7.12%	7,152	0.009967%	97,138	100,664	7.12%	7,167	0.009861%	158,499			
Political Subdivision	500081	Ramsey County Housing Authority	218,055	7.12%	15,526	0.021638%	210,883	235,564	7.12%	16,772	0.023075%	370,891			
Political Subdivision	500082	Grand Forks Public Library	557,767	7.12%	39,713	0.055347%	539,410	603,983	7.12%	43,004	0.059165%	950,976			
Political Subdivision	500084	Rolette County Soil Conservation District	32,240	7.12%	2,295	0.003199%	31,177	33,852	7.12%	2,410	0.003316%	53,299			
Political Subdivision	500085	Jamestown Parks And Recreation District	169,214	7.12%	12,048	0.016791%	163,645	347,250	7.12%	24,724	0.034016%	546,749			
Political Subdivision	500091	Ramsey County Water Resource District	17,392	7.12%	1,238	0.001726%	16,822	30,880	7.12%	2,199	0.003025%	48,622			
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	303,690	7.12%	21,623	0.030135%	293,695	330,435	7.12%	23,527	0.032369%	520,276			
Political Subdivision	500108	North Dakota Firefighters Association	184,624	7.12%	13,145	0.018320%	178,546	117,727	7.12%	8,382	0.011532%	185,357			
Political Subdivision	500109	James River Valley Library System	331,876	7.12%	23,630	0.032932%	320,954	308,456	7.12%	21,962	0.030216%	485,670			
Political Subdivision	500110	Grand Forks Park District	1,580,206	7.12%	112,511	0.156803%	1,528,198	1,698,443	7.12%	120,929	0.166376%	2,674,208			
Political Subdivision	500111	Mcintosh County Housing Authority	37,962	7.12%	2,703	0.003767%	36,713	37,992	7.12%	2,705	0.003722%	59,825			
School District	500113	Lonetree Special Education Unit	78,926	7.12%	5,620	0.007832%	76,330	87,597	7.12%	6,237	0.008581%	137,925			
School District	500114	Roughrider Education Services Program (RESP)	32,796	7.12%	2,335	0.003254%	31,713	31,840	7.12%	2,267	0.003119%	50,133			
Political Subdivision	500116	Western Area Water Supply Authority	1,019,044	7.12%	72,556	0.101119%	985,503	983,750	7.12%	70,043	0.096366%	1,548,918			
Political Subdivision	500118	Crosby Park District	-	7.12%	-	0.000000%	-	83,147	7.12%	5,920	0.008145%	130,917			
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	138,836	7.12%	9,885	0.013777%	134,270	129,606	7.12%	9,228	0.012696%	204,066			
Political Subdivision	500121	Devils Lake Park Board	356,601	7.12%	25,390	0.035385%	344,861	373,530	7.12%	26,595	0.036590%	588,121			
Political Subdivision	500122	North Central Soil Conservation District	87,209	7.12%	6,209	0.008654%	84,342	69,480	7.12%	4,947	0.008606%	109,395			
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	7.12%	-	0.000000%	-	55,384	7.12%	3,943	0.005425%	87,198			
Political Subdivision	500125	Wahpeton Park Board	-	7.12%	-	0.000000%	-	533,233	7.12%	37,966	0.052235%	839,588			
State	030500	Tobacco Prevention/Control Committee	694,008	7.12%	49,413	0.068866%	671,166	-	7.12%	-	0.000000%	-			
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	47,436	7.12%	3,377	0.004707%	45,874	-	7.12%	-	0.000000%	-			
Political Subdivision	500039	Pierce County Soil Conservation District	44,831	7.12%	3,192	0.004449%	43,360	-	7.12%	-	0.000000%	-			
Total Main System			\$ 1,007,764,043	7.12%	\$ 71,752,797	99.999994%	\$ 974,597,407	\$ 1,020,843,250	7.12%	72,684,041	99.999992%	1,607,328,057			

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Schedule of Net Pension Liability by Employer*

Judges System

Employer Type	Employer ID	Employer	As of June 30, 2016				As of June 30, 2017					
			2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
State of ND	018000	ND Supreme Court	\$ 7,937,062	17.52%	\$ 1,390,573	100.000000%	\$ (4,450,173)	\$ 7,866,090	17.52%	\$ 1,378,139	100.000000%	\$ (3,787,110)
		Total Judges System	<u>\$ 7,937,062</u>	<u>17.52%</u>	<u>\$ 1,390,573</u>	<u>100.000000%</u>	<u>\$ (4,450,173)</u>	<u>\$ 7,866,090</u>	<u>17.52%</u>	<u>\$ 1,378,139</u>	<u>100.000000%</u>	<u>\$ (3,787,110)</u>

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Schedule of Net Pension Liability by Employer*

Law Enforcement with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2016				As of June 30, 2017					
			2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
State	012500	Attorney General's Office	\$ 3,603,408	9.81%	\$ 353,494	12.766319%	\$ 1,462,823	\$ 3,470,817	9.81%	\$ 340,487	12.065826%	\$ 2,656,435
State of ND	054000	Adjutant General ND National Guard	683,126	9.81%	67,015	2.420225%	277,320	743,453	9.81%	72,933	2.584514%	569,011
City	200010	City Of Cavalier	166,235	9.81%	16,308	0.588958%	67,485	130,828	9.81%	12,834	0.454806%	100,131
City	200016	City Of Ellendale	84,554	9.81%	8,295	0.299571%	34,326	87,834	9.81%	8,617	0.305343%	67,225
City	200028	City Of Thompson	-	9.81%	-	0.000000%	-	44,905	9.81%	4,405	0.156106%	34,369
City	200029	City Of Williston	3,181,919	9.81%	312,146	11.273049%	1,291,717	3,121,498	9.81%	306,219	10.851466%	2,389,079
City	200030	City Of Bowman	191,587	9.81%	18,795	0.678775%	77,777	154,290	9.81%	15,136	0.536368%	118,088
City	200070	City Of Powers Lake	108,214	9.81%	10,616	0.383393%	43,931	108,300	9.81%	10,624	0.376490%	82,889
City	200103	City Of Burlington	106,596	9.81%	10,457	0.377651%	43,273	107,436	9.81%	10,539	0.373487%	82,228
County	300001	Adams County	207,477	9.81%	20,353	0.735042%	84,224	215,484	9.81%	21,139	0.749101%	164,923
County	300003	Benson County	166,053	9.81%	16,290	0.588308%	67,411	175,104	9.81%	17,178	0.608725%	134,018
County	300006	Bowman County	208,260	9.81%	20,430	0.737823%	84,543	211,536	9.81%	20,752	0.735376%	161,902
County	300009	Cass County	7,133,332	9.81%	699,780	25.272323%	2,895,818	7,213,845	9.81%	707,678	25.077957%	5,521,210
County	300013	Dunn County	1,013,437	9.81%	99,418	3.590448%	411,410	955,245	9.81%	93,710	3.320780%	731,109
County	300020	Griggs County	136,569	9.81%	13,397	0.483828%	55,439	136,452	9.81%	13,386	0.474357%	104,435
County	300027	Mckenzie County	1,870,420	9.81%	183,488	6.626608%	759,307	2,262,925	9.81%	221,993	7.866753%	1,731,959
County	300028	McLean County	698,560	9.81%	68,529	2.474902%	283,586	851,770	9.81%	83,559	2.961063%	651,913
County	300044	Slope County	108,458	9.81%	10,640	0.384260%	44,030	61,338	9.81%	6,017	0.213233%	46,946
County	300045	Stark County	1,447,096	9.81%	141,960	5.126838%	587,456	1,393,603	9.81%	136,712	4.844673%	1,066,612
County	300051	Ward County	3,185,768	9.81%	312,524	11.286701%	1,293,281	3,297,140	9.81%	323,449	11.462062%	2,523,509
County	300053	Williams County	3,924,798	9.81%	385,023	13.904978%	1,593,296	4,021,877	9.81%	394,546	13.981512%	3,078,196
Total Law Enforcement with Prior Main System Service System			\$ 28,225,868	9.81%	\$ 2,768,958	100.000000%	\$ 11,458,454	\$ 28,765,680	9.81%	\$ 2,821,913	99.999998%	\$ 22,016,187

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Schedule of Net Pension Liability by Employer*

Law Enforcement without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2016				As of June 30, 2017					
			2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200027	City of Mandan	\$ -	7.93%	\$ -	0.000000%	\$ -	\$ 1,797,528	7.93%	\$ 142,544	30.483228%	\$ 298,382
City	200097	City Of Devils Lake	760,439	7.93%	60,303	16.454400%	10,539	773,340	7.93%	61,326	13.114622%	128,371
City	200118	City of Berthold	49,440	7.93%	3,921	1.069784%	685	54,508	7.93%	4,322	0.924369%	9,048
County	300002	Barnes County	798,414	7.93%	63,314	17.276101%	11,066	770,780	7.93%	61,123	13.071208%	127,946
County	300030	Morton County	2,198,112	7.93%	174,310	47.562790%	30,465	1,722,041	7.93%	136,558	29.203088%	285,852
County	300040	Rolette County	815,090	7.93%	64,637	17.636926%	11,297	778,580	7.93%	61,741	13.203484%	129,241
Total Law Enforcement without Prior Main System Service System			<u>\$ 4,621,494</u>	<u>7.93%</u>	<u>\$ 366,485</u>	<u>100.000001%</u>	<u>\$ 64,052</u>	<u>\$ 5,896,777</u>	<u>7.93%</u>	<u>\$ 467,614</u>	<u>99.999999%</u>	<u>\$ 978,840</u>

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

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System

				As of June 30, 2017		
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
State of ND	010100	Governor's Office	0.115412%	\$ 2,518,287	\$ 1,855,050	\$ 1,303,264
State of ND	010800	Secretary Of State	0.155099%	3,384,256	2,492,950	1,751,421
State	011000	Office Of Management & Budget	0.304766%	6,649,986	4,898,590	3,441,502
State	011200	Information Technology Dept	2.301399%	50,216,462	36,991,035	25,988,031
State	011700	State Auditor's Office	0.378755%	8,264,423	6,087,836	4,277,006
State	011800	Central Services	0.133220%	2,906,857	2,141,283	1,504,357
State of ND	012000	State Treasurer's Office	0.038728%	845,044	622,486	437,327
State	012500	Attorney General's Office	1.084959%	23,673,775	17,438,852	12,251,656
State of ND	012700	Tax Department	0.666515%	14,543,339	10,713,083	7,526,471
State of ND	013000	Facility Management	0.196185%	4,280,751	3,153,337	2,215,375
State of ND	014000	Office Of Administrative Hearings	0.042218%	921,196	678,582	476,737
State	016000	Legislative Council	0.265661%	5,796,716	4,270,044	2,999,917
State of ND	018000	ND Supreme Court	1.778661%	38,810,333	28,588,919	20,085,130
State of ND	018800	Commission On Legal Counsel For Indigents	0.238183%	5,197,146	3,828,382	2,689,628
State	019000	Retirement & Investment Office	0.156317%	3,410,833	2,512,527	1,765,175
State	019200	ND Public Employees Retirement System	0.193695%	4,226,419	3,113,314	2,187,257
State of ND	020100	Public Instruction	0.494285%	10,785,285	7,944,782	5,581,602
State	020200	Education Standards & Practice	0.041092%	896,626	660,483	464,022
State	021500	ND University System Office	0.082373%	1,797,377	1,324,004	930,179
State of ND	022300	ND Youth Correctional Center	0.308007%	6,720,704	4,950,683	3,478,100
State of ND	022400	Juvenile Services - DOCR	0.157427%	3,435,053	2,530,369	1,777,709
State	022600	Land Department	0.199582%	4,354,874	3,207,938	2,253,735
State	022700	Bismarck State College	0.415999%	9,077,086	6,686,469	4,697,575
State	022800	Lake Region State College	0.168076%	3,667,414	2,701,533	1,897,960
State	022900	Williston State College	0.114938%	2,507,944	1,847,431	1,297,912
State	023000	University Of North Dakota	3.860847%	84,243,573	62,056,482	43,597,747
State	023500	North Dakota State University	3.178164%	69,347,449	51,083,526	35,888,703
State	023800	ND St College Of Science	0.521646%	11,382,301	8,384,563	5,890,570
State	023900	Dickinson State University	0.242282%	5,286,586	3,894,267	2,735,915
State	024000	Mayville State University	0.287152%	6,265,649	4,615,475	3,242,599
State	024100	Minot State University	0.517824%	11,298,905	8,323,131	5,847,411
State	024200	Valley City State University	0.177009%	3,862,331	2,845,116	1,998,834
State of ND	025000	ND State Library	0.117778%	2,569,913	1,893,079	1,329,982
State of ND	025200	SCHOOL FOR THE DEAF	0.126689%	2,764,350	2,036,308	1,430,607
State of ND	025300	School For The Blind	0.071715%	1,564,819	1,152,695	809,826
State	026100	ND Board Of Nursing	0.061735%	1,347,056	992,284	697,129
State of ND	027000	Career & Technical Education	0.154532%	3,371,884	2,483,836	1,745,018
State of ND	030100	ND Department Of Health	1.888197%	41,200,406	30,349,522	21,322,040
State of ND	031000	Life Skills and Transition Center	1.245354%	27,173,589	20,016,926	14,062,880
State of ND	031200	North Dakota State Hospital	1.692238%	36,924,586	27,199,818	19,109,217
State of ND	031300	ND Veterans Home	0.486928%	10,624,755	7,826,531	5,498,525
State of ND	031600	Indian Affairs Commission	0.020966%	457,478	336,992	236,754
State of ND	032100	Veterans Affairs Department	0.036555%	797,629	587,559	412,789
State of ND	032500	Department Of Human Services	6.704064%	146,282,488	107,756,310	75,704,136
State of ND	036000	Protection & Advocacy Project	0.175272%	3,824,430	2,817,196	1,979,220
State	038000	Job Service North Dakota	0.835667%	18,234,230	13,431,911	9,436,582
State	040100	Insurance Department	0.248098%	5,413,491	3,987,749	2,801,591
State of ND	040500	Industrial Commission	0.714281%	15,585,591	11,480,840	8,065,858
State of ND	040600	ND Department Of Labor	0.065858%	1,437,020	1,058,554	743,687
State of ND	040800	Public Service Commission	0.275647%	6,014,610	4,430,552	3,112,682
State of ND	041200	Aeronautics Commission	0.040653%	887,047	653,427	459,065
State of ND	041300	Department Of Financial Institutions	0.227102%	4,955,359	3,650,274	2,564,498
State of ND	041400	ND Securities Department	0.062115%	1,355,348	998,392	701,420
State	042600	State Board Of Law Examiners	0.031545%	688,311	507,032	356,215
State	042700	ND State Board Of Cosmetology	0.006383%	139,277	102,596	72,079
State	042800	ND State Plumbing Board	0.037370%	815,412	600,659	421,992
State	047100	Bank Of North Dakota	1.040712%	22,708,307	16,727,657	11,752,006
State	047200	Public Finance Authority	0.016523%	360,531	265,579	186,582
State	047300	Housing Finance Agency	0.242994%	5,302,122	3,905,711	2,743,955
State	047500	Mill & Elevator Association	0.749966%	16,364,237	12,054,415	8,468,823
State	048500	Workforce Safety & Insurance	1.546833%	33,751,853	24,862,683	17,467,264
State of ND	050200	Field Services Division	0.719071%	15,690,109	11,557,831	8,119,948
State of ND	050400	Highway Patrol	0.174484%	3,807,236	2,804,531	1,970,321
State of ND	051700	Department Of Corrections Transitional Services	0.203366%	4,437,440	3,268,759	2,296,465
State of ND	051800	James River Correctional Ctr	0.766848%	16,732,602	12,325,764	8,659,459

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
State of ND	051900	State Penitentiary	1.052938%	\$ 22,975,078	\$ 16,924,169	\$ 11,890,066
State	052000	Rough Rider Industries	0.129550%	2,826,777	2,826,294	1,462,914
State of ND	053000	Department Of Corrections And Rehabilitation	0.671442%	14,650,846	10,792,276	7,582,108
State of ND	054000	Adjutant General ND National Guard	1.057002%	23,063,754	16,989,491	11,935,958
State of ND	060100	Department Of Commerce	0.424495%	9,262,469	6,823,028	4,793,514
State of ND	060200	Dept Of Agriculture	0.374853%	8,179,282	6,025,118	4,232,943
State of ND	060700	Milk Marketing Board	0.020046%	437,403	322,205	226,365
State of ND	060800	ND Oilseed Council	0.002811%	61,336	45,182	31,743
State	061100	ND Soybean Council	0.042079%	918,163	676,348	475,168
State of ND	061400	ND Corn Utilization Council	0.020489%	447,069	329,325	231,367
State of ND	061600	State Seed Department	0.137549%	3,001,315	2,210,864	1,553,241
State	062400	Beef Commission	0.016960%	370,067	272,603	191,517
State of ND	062500	ND Wheat Commission	0.042895%	935,968	689,463	484,382
State of ND	062600	ND Barley Council	0.012587%	274,648	202,314	142,136
State	066500	State Fair Association	0.103911%	2,267,335	1,670,191	1,173,392
State of ND	067000	Racing Commission	0.013057%	284,903	209,869	147,443
State of ND	070100	Historical Society	0.398601%	8,697,463	6,406,826	4,501,112
State of ND	070900	ND Council On The Arts	0.031635%	690,275	508,478	357,231
State of ND	072000	Game & Fish Department	1.009479%	22,026,803	16,225,640	11,399,315
State of ND	075000	Parks & Recreation Department	0.349852%	7,633,761	5,623,270	3,950,625
State of ND	077000	Water Commission	0.596318%	13,011,642	9,584,787	6,733,787
State	080100	Department Of Transportation	5.943149%	129,679,344	95,525,909	67,111,674
State	090000	ND State Board Of Accountancy	0.027418%	598,260	440,697	309,612
State	090100	Board Of Medical Examiners	0.027234%	594,245	437,740	307,534
State	090200	Board Of Pharmacy	0.022110%	482,440	355,380	249,672
State	090600	Real Estate Commission	0.009110%	198,780	146,428	102,873
State	090900	Electrical Board	0.141058%	3,077,882	2,267,265	1,592,866
State	099501	ND System Information Technology Services	0.205547%	4,485,030	3,303,815	2,321,093
District Health Unit	100002	McIntosh District Health Unit	0.006474%	141,262	104,058	73,106
District Health Unit	100003	Wells County Dist Health Unit	0.020069%	437,905	322,575	226,625
District Health Unit	100004	Central Valley Health Unit	0.113630%	2,479,403	1,826,407	1,283,141
District Health Unit	100005	Dickey County Health District	0.018787%	409,932	301,969	212,148
District Health Unit	100006	Emmons County Public Health	0.016862%	367,928	271,028	190,410
District Health Unit	100007	Rolette County Public Health	0.041181%	898,568	661,914	465,027
District Health Unit	100008	Towner County Public Health Unit	0.007951%	173,491	127,799	89,785
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013766%	300,374	221,265	155,449
District Health Unit	100010	First District Health Unit	0.224769%	4,904,453	3,612,775	2,538,153
District Health Unit	100011	Lake Region District Health Unit	0.076889%	1,677,716	1,235,859	868,252
District Health Unit	100012	Garrison Diversion Conservancy District	0.175024%	3,813,019	2,813,210	1,976,419
District Health Unit	100013	Upper Missouri Health Unit	0.098503%	2,149,333	1,583,266	1,112,323
District Health Unit	100014	Kidder County District Health Unit	0.004141%	90,357	66,559	46,761
District Health Unit	100015	Southwestern District Health Unit	0.124872%	2,724,704	2,007,103	1,410,089
District Health Unit	100017	City-County Health District	0.052687%	1,149,629	846,853	594,956
District Health Unit	100018	Sargent County District Health Unit	0.010162%	221,735	163,337	114,752
District Health Unit	100019	Traill District Health Unit	0.016138%	352,131	259,391	182,235
District Health Unit	100021	Cavalier County Health Dist	0.011507%	251,082	184,955	129,940
District Health Unit	100022	Walsh County Health District	0.024819%	541,550	398,923	280,263
District Health Unit	100023	Custer Health Unit	0.135621%	2,959,246	2,179,875	1,531,470
Political Subdivision	100024	Southeast Water Users District	0.047231%	1,030,579	759,157	533,345
City	200002	City Of Mcville	0.011203%	244,449	180,069	126,507
City	200003	City Of Drayton	0.025996%	567,232	417,841	293,554
City	200004	City Of Fessenden	0.004169%	90,967	67,010	47,077
City	200005	City Of Westhope	0.016226%	354,051	260,805	183,228
City	200006	City Of Belfield	0.046754%	1,020,171	751,490	527,959
City	200008	City Of Rolla	0.034176%	745,719	549,320	385,925
City	200009	City Of New Town	0.089008%	1,942,152	1,430,651	1,005,103
City	200010	City Of Cavalier	0.042471%	926,716	682,648	479,594
City	200011	City Of Harvey	0.052615%	1,148,058	845,696	594,143
City	200012	City Of Napoleon	0.007059%	154,027	113,461	79,712
City	200014	City Of Grand Forks	2.177290%	47,508,407	34,996,196	24,586,558
City	200015	City Of Killdeer	0.089968%	1,963,099	1,446,081	1,015,943
City	200016	City Of Ellendale	0.031008%	676,594	498,400	350,151
City	200017	City Of Wishek	0.022255%	485,603	357,711	251,310
City	200018	City Of Granville	0.001769%	38,600	28,434	19,976
City	200019	City Of Linton	0.023663%	516,326	380,342	267,209

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
City	200020	City Of Finley	0.008692%	\$ 189,659	\$ 139,709	\$ 98,152
City	200021	City Of Wilton	0.013656%	297,974	219,497	154,207
City	200022	City Of Ray	0.020117%	438,952	323,346	227,167
City	200025	City Of Medora	0.026639%	581,262	428,176	300,815
City	200026	City Of Verva	0.016006%	349,250	257,269	180,744
City	200028	City Of Thompson	0.012267%	267,666	197,171	138,522
City	200029	City Of Williston	1.264683%	27,595,348	20,327,606	14,281,149
City	200030	City Of Bowman	0.060858%	1,327,920	978,188	687,225
City	200031	City Of Tioga	0.079458%	1,733,771	1,277,151	897,262
City	200033	City Of Rhame	0.004758%	103,819	76,477	53,729
City	200035	City Of Fargo	2.912473%	63,550,079	46,812,999	32,888,447
City	200036	City Of Jamestown	0.505996%	11,040,819	8,133,016	5,713,846
City	200037	City Of Beach	0.019823%	432,537	318,621	223,847
City	200038	City Of Glenburn	0.005805%	126,665	93,305	65,552
City	200040	City Of Kulm	0.007326%	159,853	117,753	82,727
City	200041	City Of Harwood	0.013723%	299,435	220,574	154,964
City	200045	City Of Mapleton	0.014355%	313,226	230,732	162,101
City	200046	City Of Wahpeton	0.211301%	4,610,582	3,396,301	2,386,069
City	200049	City Of Elgin	0.006108%	133,276	98,176	68,973
City	200050	City Of Rugby	0.056792%	1,239,200	912,834	641,311
City	200051	City Of New Salem	0.011838%	258,305	190,276	133,678
City	200052	City Of Walhalla	0.025944%	566,097	417,005	292,967
City	200053	City Of Gwinner	0.014773%	322,346	237,451	166,821
City	200054	City Of Kenmare	0.028789%	628,175	462,734	325,093
City	200055	City Of Watford City	0.340415%	7,427,846	5,471,586	3,844,060
City	200057	City Of Cooperstown	0.017178%	374,823	276,107	193,979
City	200058	City Of New England	0.009876%	215,494	158,740	111,523
City	200059	City Of Carrington	0.065871%	1,437,303	1,058,763	743,833
City	200060	City Of Mott	0.011317%	246,937	181,901	127,795
City	200061	City Of Larimore	0.010285%	224,418	165,314	116,141
City	200062	City Of Sherwood	0.003132%	68,340	50,342	35,367
City	200063	City Of Lamoure	0.017894%	390,447	287,615	202,064
City	200064	City Of Michigan	0.005252%	114,598	84,417	59,307
City	200065	City Of Park River	0.043961%	959,228	706,598	496,420
City	200067	City Of Hatton	0.006130%	133,756	98,529	69,222
City	200069	City Of Northwood	0.026720%	583,030	429,478	301,730
City	200070	City Of Powers Lake	0.003893%	84,945	62,573	43,961
City	200072	City Of Towner	0.006013%	131,203	96,649	67,900
City	200073	City Of Pembina	0.009003%	196,445	144,708	101,664
City	200075	City Of Underwood	0.008324%	181,629	133,794	93,997
City	200076	City Of New Leipzig	0.002554%	55,728	41,051	28,840
City	200077	City Of Stanley	0.067653%	1,476,187	1,087,406	763,956
City	200080	City Of Crosby	0.018564%	405,066	298,384	209,630
City	200083	City Of Grafton	0.148967%	3,250,456	2,394,389	1,682,176
City	200084	City Of Emerado	0.007121%	155,380	114,458	80,412
City	200085	City Of Lincoln	0.046476%	1,014,105	747,022	524,820
City	200086	City Of Minto	0.008100%	176,742	130,194	91,467
City	200087	City Of Ashley	0.011909%	259,854	191,417	134,480
City	200088	City Of Neche	0.003997%	87,214	64,245	45,135
City	200089	City Of Surrey	0.043024%	938,782	691,537	485,839
City	200090	City Of Hankinson	0.020390%	444,909	327,734	230,249
City	200091	City Of New Rockford	0.019730%	430,508	317,126	222,797
City	200094	City Of West Fargo	0.748489%	16,332,009	12,030,675	8,452,144
City	200097	City Of Devils Lake	0.089573%	1,954,480	1,439,732	1,011,483
City	200098	City Of Oakes	0.056993%	1,243,586	916,065	643,581
City	200100	City Of Mohall	0.014248%	310,891	229,012	160,892
City	200101	City Of Lidgerwood	0.006826%	148,943	109,716	77,081
City	200102	City Of McClusky	0.003440%	75,061	55,292	38,845
City	200103	City Of Burlington	0.017974%	392,192	288,901	202,967
City	200104	City Of Lisbon	0.043468%	948,471	698,673	490,853
City	200110	City Of Halliday	0.011855%	258,676	190,549	133,870
City	200111	City Of Maddock	0.012966%	282,918	208,406	146,416
City	200114	City Of Regent	0.006190%	135,066	99,494	69,899
City	200115	City Of Lakota	0.020151%	439,694	323,893	227,551
City	200117	City Of Alexander	0.008120%	177,178	130,515	91,693

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
City	200118	City of Berthold	0.003195%	\$ 69,715	\$ 51,354	\$ 36,079
City	200119	City of Carson	0.006958%	151,823	111,838	78,572
City	200120	City of Dodge	0.003355%	73,206	53,926	37,886
County	300001	Adams County	0.095041%	2,073,792	1,527,621	1,073,229
County	300002	Barnes County	0.309650%	6,756,554	4,977,092	3,496,653
County	300003	Benson County	0.178197%	3,888,254	2,864,211	2,012,250
County	300004	Billings County	0.265757%	5,798,810	4,271,587	3,001,001
County	300005	Bottineau County	0.311679%	6,800,827	5,009,704	3,519,565
County	300006	Bowman County	0.151383%	3,303,173	2,433,222	1,709,459
County	300007	Burke County	0.155468%	3,392,307	2,498,881	1,755,587
County	300008	Burleigh County	1.551922%	33,862,894	24,944,480	17,524,730
County	300009	Cass County	1.586084%	34,608,308	25,493,575	17,910,497
County	300010	Cavalier County	0.197433%	4,307,983	3,173,396	2,229,468
County	300011	Dickey County	0.172414%	3,762,069	2,771,259	1,946,946
County	300012	Divide County	0.252033%	5,499,353	4,050,997	2,846,026
County	300013	Dunn County	0.378499%	8,258,838	6,083,721	4,274,115
County	300014	Eddy County	0.088085%	1,922,012	1,415,815	994,680
County	300015	Emmons County	0.135829%	2,963,785	2,183,218	1,533,818
County	300016	Foster County	0.114180%	2,491,404	1,835,247	1,289,352
County	300018	Grand Forks County	1.481789%	32,332,594	23,817,212	16,732,769
County	300019	Grant County	0.111891%	2,441,458	1,798,456	1,263,504
County	300020	Griggs County	0.075534%	1,648,150	1,214,079	852,951
County	300021	Hettinger County	0.114147%	2,490,684	1,834,717	1,288,979
County	300023	Lamoure County	0.170663%	3,723,862	2,743,114	1,927,174
County	300024	Logan County	0.074686%	1,629,646	1,200,449	843,375
County	300025	Mchenry County	0.135212%	2,950,322	2,173,301	1,526,851
County	300026	Mcintosh County	0.106098%	2,315,055	1,705,343	1,198,088
County	300027	Mckenzie County	0.990249%	21,607,205	15,916,551	11,182,164
County	300028	McLean County	0.409178%	8,928,252	6,576,833	4,620,551
County	300029	Mercer County	0.346070%	7,551,238	5,562,481	3,907,918
County	300030	Morton County	0.582935%	12,719,625	9,369,679	6,582,662
County	300031	Mountrail County	0.628578%	13,715,554	10,103,311	7,098,076
County	300032	Nelson County	0.146503%	3,196,691	2,354,784	1,654,352
County	300033	Oliver County	0.073096%	1,594,953	1,174,893	825,420
County	300034	Pembina County	0.283423%	6,184,282	4,555,538	3,200,491
County	300035	Pierce County	0.225914%	4,929,437	3,631,179	2,551,083
County	300036	Ramsey County	0.336521%	7,342,879	5,408,997	3,800,088
County	300037	Ransom County	0.150459%	3,283,011	2,418,370	1,699,024
County	300038	Renville County	0.128990%	2,814,558	2,073,293	1,456,591
County	300039	Richland County	0.562397%	12,271,487	9,039,565	6,350,742
County	300040	Rolette County	0.207947%	4,537,398	3,342,391	2,348,195
County	300042	Sheridan County	0.059071%	1,288,928	949,465	667,046
County	300044	Slope County	0.053563%	1,168,743	860,933	604,848
County	300045	Stark County	0.578532%	12,623,552	9,298,908	6,532,943
County	300046	Steele County	0.094421%	2,060,264	1,517,655	1,066,228
County	300047	Stutsman County	0.627922%	13,701,240	10,092,767	7,090,668
County	300048	Towner County	0.107431%	2,344,141	1,726,769	1,213,140
County	300049	Traill County	0.290388%	6,336,258	4,667,488	3,279,141
County	300050	Walsh County	0.329503%	7,189,746	5,296,195	3,720,839
County	300051	Ward County	0.998332%	21,783,576	16,046,472	11,273,440
County	300052	Wells County	0.151167%	3,298,460	2,429,750	1,707,019
County	300053	Williams County	1.028284%	22,437,128	16,527,899	11,611,666
School District	400002	Mcclusky Public Schools	0.013739%	299,785	220,831	155,145
School District	400003	Lake Region Special Education Unit	0.057984%	1,265,209	931,993	654,771
School District	400004	Lidgerwood Public School	0.032138%	701,250	516,563	362,911
School District	400006	Halliday Public School	0.004551%	99,303	73,150	51,391
School District	400007	Oliver-Mercer Special Education Unit	0.033420%	729,223	537,169	377,388
School District	400008	Underwood School District #8	0.030750%	670,964	494,253	347,237
School District	400010	New Town Public School District	0.170674%	3,724,102	2,743,291	1,927,298
School District	400011	Bottineau Public School	0.139109%	3,035,354	2,235,938	1,570,857
School District	400012	Peace Garden Special Services	0.034946%	762,521	561,697	394,620
School District	400014	Beulah Public School #27	0.098103%	2,140,605	1,576,837	1,107,806
School District	400016	St John School District #3	0.076552%	1,670,362	1,230,442	864,446
School District	400017	Ellendale Public School District #40	0.045165%	985,499	725,950	510,016
School District	400018	Rural Cass Special Education Unit	0.021314%	465,071	342,586	240,684

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
School District	400019	Fargo Public Schools	2.192320%	\$ 47,836,361	\$ 35,237,777	\$ 24,756,281
School District	400020	Surrey Schools	0.061317%	1,337,935	985,565	692,408
School District	400021	Jamestown Public School District #1	0.309901%	6,762,031	4,981,126	3,499,487
School District	400023	Warwick Public School	0.042029%	917,072	675,544	474,603
School District	400024	Souris Valley Special Services	0.034217%	746,614	549,979	386,388
School District	400025	Rugby Public School District #5	0.066884%	1,459,407	1,075,045	755,273
School District	400026	Billings County School District	0.039135%	853,925	629,028	441,923
School District	400027	Belcourt School District #7	0.513612%	11,206,999	8,255,430	5,799,848
School District	400028	West Fargo Public School #6	1.650012%	36,003,215	26,521,108	18,632,390
School District	400029	Minot Public School District #1	1.668059%	36,397,001	26,811,182	18,836,181
School District	400030	Belfield Public School #13	0.036929%	805,790	593,570	417,012
School District	400031	Minto Public School District #20	0.037854%	825,973	608,438	427,458
School District	400033	Harvey Public School Dist #38	0.067126%	1,464,687	1,078,935	758,005
School District	400034	Oakes Public Schools	0.062506%	1,363,879	1,004,677	705,835
School District	400035	Larimore Public School District #44	0.058429%	1,274,919	939,146	659,796
School District	400036	Hazen Public School District #3	0.060685%	1,324,145	975,407	685,272
School District	400038	Park River Area School District	0.056497%	1,232,763	908,092	637,980
School District	400039	Hillsboro Public School	0.056895%	1,241,447	914,489	642,474
School District	400040	Lisbon Public School	0.063700%	1,389,932	1,023,868	719,318
School District	400042	Northern Cass School District #97	0.054920%	1,198,353	882,745	620,172
School District	400043	Mandaree Public School #36	0.041665%	909,129	669,693	470,493
School District	400044	Thompson Public School	0.036619%	799,026	588,588	413,512
School District	400045	Northern Plains Special Ed Unit	0.012184%	265,855	195,837	137,585
School District	400046	Bowman County School District #1	0.070249%	1,532,831	1,129,132	793,271
School District	400047	Apple Creek Elementary School	0.003394%	74,057	54,553	38,326
School District	400048	Burke Central School	0.018112%	395,203	291,119	204,526
School District	400049	Washburn Public School	0.041139%	897,652	661,239	464,553
School District	400050	Enderlin Area School District #24	0.054218%	1,183,035	871,461	612,245
School District	400051	Midkota School	0.017863%	389,770	287,117	201,714
School District	400052	Velva Public School	0.039884%	870,268	641,067	450,381
School District	400053	Sheyenne Valley Special Education Unit	0.055938%	1,220,566	899,107	631,667
School District	400054	Center Stanton Public School	0.025778%	562,475	414,337	291,092
School District	400055	Burleigh County Special Education Unit	0.005022%	109,580	80,720	56,710
School District	400056	New Rockford Sheyenne Public School	0.028330%	618,160	455,356	319,910
School District	400057	James River Multidistrict Special Education Unit	0.044031%	960,755	707,723	497,210
School District	400058	Newburg United Public School	0.022674%	494,746	364,446	256,041
School District	400059	Napoleon Public School District #2	0.029479%	643,231	473,824	332,885
School District	400060	Yellowstone School District # 14	0.018334%	400,047	294,688	207,033
School District	400061	Cavalier Public Schools	0.043441%	947,881	698,239	490,548
School District	400062	Richland School District # 44	0.037120%	809,957	596,640	419,169
School District	400063	Fort Totten School District # 30	0.044612%	973,433	717,061	503,771
School District	400064	Bismarck Public Schools	2.418788%	52,777,886	38,877,861	27,313,620
School District	400065	Solen Public School Dist #3	0.045188%	986,001	726,319	510,275
School District	400068	Lakota Public School District # 66	0.032154%	701,599	516,820	363,092
School District	400069	Stanley Community Public School District # 2	0.138669%	3,025,754	2,228,866	1,565,889
School District	400070	Mandan Public School District #1	0.746515%	16,288,936	11,998,946	8,429,853
School District	400072	Killdeer Public School #16	0.059963%	1,308,391	963,802	677,119
School District	400073	Glenburn School District	0.044843%	978,473	720,774	506,379
School District	400074	New Public School #8	0.070838%	1,545,683	1,138,599	799,922
School District	400075	Williston Public School #1	0.690855%	15,074,437	11,104,307	7,801,325
School District	400076	Valley City Public School	0.108019%	2,356,972	1,736,220	1,219,780
School District	400077	Dickinson Public Schools	0.547557%	11,947,678	8,801,038	6,183,164
School District	400078	Drayton Public School #19	0.024508%	534,764	393,924	276,751
School District	400079	Mohall Lansford Sherwood School	0.037886%	826,671	608,952	427,819
School District	400080	Westhope Public School #17	0.027415%	598,195	440,649	309,578
School District	400081	Kindred Public School District #2	0.041205%	899,092	662,300	465,298
School District	400082	Grafton Public School District #3	0.162237%	3,540,007	2,607,681	1,832,025
School District	400083	Wilton Public School District	0.026720%	583,030	429,478	301,730
School District	400084	Sheyenne Valley Career And Tech Center	0.010402%	226,971	167,194	117,462
School District	400085	White Shield School Dist #85	0.109894%	2,397,884	1,766,357	1,240,953
School District	400086	Tgu School District #60	0.181426%	3,958,710	2,916,111	2,048,712
School District	400087	Turtle Lake Mercer School District #72	0.037194%	811,572	597,830	420,005
School District	400088	Lamoure School District #8	0.042216%	921,152	678,550	476,715
School District	400089	Divide County School Dist #1	0.063189%	1,378,782	1,015,655	713,548
School District	400090	Mott/Regent School Dist #1	0.039435%	860,471	633,850	445,311

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At		
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
School District	400091	United Public School District # 7	0.108839%	\$ 2,374,864	\$ 1,749,400	\$ 1,229,040
School District	400092	Kulm Public School District #7	0.033498%	730,925	538,423	378,269
School District	400093	Midway Public School District #128	0.049658%	1,083,536	798,167	560,752
School District	400094	Dunseith School District #1	0.157420%	3,434,900	2,530,256	1,777,630
School District	400095	Carrington School District #49	0.043789%	955,475	703,833	494,477
School District	400096	Glen Ullin Public School #48	0.028536%	622,655	458,667	322,236
School District	400099	Manvel Public School	0.020608%	449,666	331,238	232,711
School District	400100	Maple Valley School District	0.030662%	669,044	492,839	346,244
School District	400101	North Border School District # 100	0.063278%	1,380,724	1,017,085	714,553
School District	400102	Mckenzie Cty Public School #1	0.222782%	4,861,097	3,580,838	2,515,716
School District	400103	Devils Lake Public School	0.305909%	6,674,926	4,916,962	3,454,409
School District	400104	Mt Pleasant School Dist #4	0.038052%	830,294	611,621	429,694
School District	400105	Central Cass Public School District #7	0.098382%	2,146,692	1,581,322	1,110,957
School District	400106	Milnor Public School District #2	0.039022%	851,459	627,212	440,647
School District	400107	Mapleton Public School	0.011400%	248,748	183,235	128,732
School District	400108	Linton Public School District #36	0.050457%	1,100,970	811,010	569,774
School District	400109	Tioga Public School District #15	0.074535%	1,626,352	1,198,022	841,670
School District	400114	Zeeland Public Schools	0.007475%	163,104	120,148	84,410
School District	400117	Garrison Public School District #51	0.059176%	1,291,219	951,153	668,232
School District	400118	Kenmare Public School District #28	0.051329%	1,119,997	825,025	579,621
School District	400119	Lewis & Clark Public Schools	0.039851%	869,548	640,536	450,008
School District	400120	Sw Special Education Unit	0.010069%	219,705	161,842	113,702
School District	400121	North Valley Career & Technology Center	0.018241%	398,018	293,193	205,982
School District	400122	Dakota Prairie Public School	0.058751%	1,281,945	944,321	663,432
School District	400123	Beach Public School District #3	0.080449%	1,755,395	1,293,079	908,452
School District	400124	Rolette Public School	0.027209%	593,700	437,338	307,252
School District	400125	Drake Public School District	0.020906%	456,168	336,028	236,076
School District	400137	New Salem Almont School District #49	0.050292%	1,097,370	808,357	567,911
School District	400138	Max Public School	0.034728%	757,764	558,193	392,158
School District	400139	East Central Special Education Unit	0.044273%	966,036	711,612	499,943
School District	400140	North Sargent School District #3	0.038233%	834,243	614,530	431,738
School District	400141	Wahpeton Public School District 37	0.145134%	3,166,820	2,332,780	1,638,893
School District	400142	Medina Public School District #3	0.021002%	458,263	337,571	237,160
School District	400143	Pingree-Buchanan School District	0.026934%	587,699	432,918	304,146
School District	400144	West River Student Services	0.012538%	273,579	201,527	141,583
School District	400145	Leeds Public School District 6	0.016173%	352,894	259,953	182,630
School District	400147	Sawyer Public School	0.018299%	399,284	294,125	206,637
School District	400148	Wilmac Multidistrict Special Education Unit	0.077503%	1,691,113	1,245,728	875,185
School District	400149	Great Northwest Education Cooperative	0.016873%	368,168	271,204	190,535
School District	400150	Anamoose Public School District #14	0.015717%	342,944	252,624	177,481
School District	400151	South Prairie School District #70	0.062829%	1,370,927	1,009,868	709,482
School District	400152	South East Education Cooperative	0.043485%	948,841	698,947	491,045
School District	400153	South Heart Public School District #9	0.027523%	600,551	442,385	310,797
Political Subdivision	500002	Cass County Water Resource District	0.023799%	519,294	382,528	268,745
Political Subdivision	500003	Walsh County Water Resource District	0.004651%	101,485	74,757	52,520
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001544%	33,690	24,817	17,435
Political Subdivision	500006	James River Soil Conservation District	0.005420%	118,264	87,117	61,204
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015651%	341,504	251,563	176,735
Political Subdivision	500008	Traill County Water Resource District	0.005351%	116,759	86,008	60,425
Political Subdivision	500009	Grafton Park District	0.015904%	347,025	255,629	179,592
Political Subdivision	500010	Cass County Soil Conservation District	0.020512%	447,571	329,695	231,627
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015478%	337,730	248,782	174,782
Political Subdivision	500016	Greater Ramsey Water District	0.032829%	716,328	527,670	370,714
Political Subdivision	500017	Carnegie Regional Library	0.005629%	122,825	90,477	63,564
Political Subdivision	500018	Griggs County Public Library	0.004441%	96,902	71,381	50,149
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047477%	1,035,947	763,111	536,123
Political Subdivision	500022	Consolidated Waste Ltd	0.014319%	312,440	230,153	161,694
Political Subdivision	500023	Walsh County Housing Authority	0.002921%	63,736	46,950	32,985
Political Subdivision	500024	Williams County Soil Conservation District	0.004861%	106,067	78,132	54,892
Political Subdivision	500025	Bowman City Park Board	0.008206%	179,055	131,897	92,664
Political Subdivision	500028	Williston Housing Authority	0.026013%	567,603	418,114	293,746
Political Subdivision	500030	Minot Rural Fire Department	0.014633%	319,292	235,200	165,240
Political Subdivision	500031	Central Plains Water District	0.017361%	378,817	279,048	196,045
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005476%	119,486	88,017	61,836
Political Subdivision	500038	Jamestown Regional Airport	0.013917%	303,669	223,692	157,155

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Concluded)

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
Political Subdivision	500040	Fargo Park District	0.306625%	\$ 6,690,549	\$ 4,928,470	\$ 3,462,494
Political Subdivision	500041	Bismarck Rural Fire Protection	0.047824%	1,043,518	768,689	540,042
Political Subdivision	500045	Dunseith Community Nursing Home	0.091395%	1,994,236	1,469,018	1,032,057
Political Subdivision	500047	Mercer County Soil Conservation District	0.003551%	77,483	57,076	40,099
Political Subdivision	500049	West Fargo Park District	0.106106%	2,315,230	1,705,472	1,198,178
Political Subdivision	500053	Stutsman County Housing Authority	0.013545%	295,552	217,713	152,954
Political Subdivision	500054	Grand Forks County Water Resource District	0.003561%	77,701	57,237	40,212
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009314%	203,231	149,707	105,176
Political Subdivision	500056	Cavalier County Job Development Authority	0.004578%	99,892	73,583	51,696
Political Subdivision	500057	Barnes County Soil Conservation District	0.007280%	158,849	117,013	82,208
Political Subdivision	500059	Trail Rural Water District	0.010416%	227,277	167,419	117,620
Political Subdivision	500061	Ward County Water Resource District	0.003402%	74,232	54,681	38,416
Political Subdivision	500063	Southwest Water Authority	0.286009%	6,240,708	4,597,103	3,229,692
Political Subdivision	500068	Burleigh County Council On Aging	0.065174%	1,422,095	1,047,560	735,963
Political Subdivision	500072	Watford City Park District	0.048509%	1,058,465	779,699	547,777
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009861%	215,167	158,499	111,353
Political Subdivision	500081	Ramsey County Housing Authority	0.023075%	503,496	370,891	260,569
Political Subdivision	500082	Grand Forks Public Library	0.059165%	1,290,979	950,976	668,107
Political Subdivision	500084	Rolette County Soil Conservation District	0.003316%	72,355	53,299	37,445
Political Subdivision	500085	Jamestown Parks And Recreation District	0.034016%	742,228	546,749	384,118
Political Subdivision	500091	Ramsey County Water Resource District	0.003025%	66,005	48,622	34,159
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.032369%	706,291	520,276	365,520
Political Subdivision	500108	North Dakota Firefighters Association	0.011532%	251,628	185,357	130,223
Political Subdivision	500109	James River Valley Library System	0.030216%	659,312	485,670	341,207
Political Subdivision	500110	Grand Forks Park District	0.166376%	3,630,320	2,674,208	1,878,764
Political Subdivision	500111	Mcintosh County Housing Authority	0.003722%	81,214	59,825	42,030
School District	500113	Lonetree Special Education Unit	0.008581%	187,237	137,925	96,899
School District	500114	Roughrider Education Services Program (RESP)	0.003119%	68,056	50,133	35,221
Political Subdivision	500116	Western Area Water Supply Authority	0.096366%	2,102,703	1,548,918	1,088,191
Political Subdivision	500118	Crosby Park District	0.008145%	177,724	130,917	91,976
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012696%	277,026	204,066	143,367
Political Subdivision	500121	Devils Lake Park Board	0.036590%	798,393	588,121	413,184
Political Subdivision	500122	North Central Soil Conservation District	0.006806%	148,507	109,395	76,855
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005425%	118,373	87,198	61,261
Political Subdivision	500125	Wahpeton Park Board	0.052235%	1,139,766	839,588	589,852
Total			99.999992%	\$ 2,181,997,013	\$ 1,607,328,057	\$ 1,129,227,437

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. The sum of the values by employer differ from the System totals due to rounding.

Net Pension Liability Discount Rate Sensitivity by Employer*

Judges

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
State of ND	018000	ND Supreme Court	100.000000%	\$ 775,578	\$ (3,787,110)	\$ (7,708,973)
		Total	100.000000%	\$ 775,578	\$ (3,787,110)	\$ (7,708,973)

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net Pension Liability Discount Rate Sensitivity by Employer*

Law Enforcement with Prior Main System Service System

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
State	012500	Attorney General's Office	12.065826%	\$ 3,997,453	\$ 2,656,435	\$ 1,565,378
State of ND	054000	Adjutant General ND National Guard	2.584514%	856,259	569,011	335,306
City	200010	City Of Cavalier	0.454806%	150,679	100,131	59,005
City	200016	City Of Ellendale	0.305343%	101,161	67,225	39,614
City	200028	City Of Thompson	0.156106%	51,719	34,369	20,253
City	200029	City Of Williston	10.851466%	3,595,131	2,389,079	1,407,831
City	200030	City Of Bowman	0.536368%	177,701	118,088	69,586
City	200070	City Of Powers Lake	0.376490%	124,733	82,889	48,844
City	200103	City Of Burlington	0.373487%	123,738	82,228	48,455
County	300001	Adams County	0.749101%	248,180	164,923	97,186
County	300003	Benson County	0.608725%	201,673	134,018	78,974
County	300006	Bowman County	0.735376%	243,633	161,902	95,405
County	300009	Cass County	25.077957%	8,308,421	5,521,210	3,253,526
County	300013	Dunn County	3.320780%	1,100,187	731,109	430,826
County	300020	Griggs County	0.474357%	157,156	104,435	61,541
County	300027	Mckenzie County	7.866753%	2,606,285	1,731,959	1,020,605
County	300028	Mclean County	2.961063%	981,011	651,913	384,158
County	300044	Slope County	0.213233%	70,645	46,946	27,664
County	300045	Stark County	4.844673%	1,605,058	1,066,612	628,531
County	300051	Ward County	11.462062%	3,797,424	2,523,509	1,487,048
County	300053	Williams County	13.981512%	4,632,127	3,078,196	1,813,912
Total			99.999998%	\$ 33,130,374	\$ 22,016,187	\$ 12,973,648

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

Net Pension Liability Discount Rate Sensitivity by Employer*

Law Enforcement without Prior Main System Service System

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
				5.44%	6.44%	7.44%
City	200027	City of Mandan	30.483228%	\$ 688,826	\$ 298,382	\$ (3,169)
City	200097	City Of Devils Lake	13.114622%	296,350	128,371	(1,363)
City	200118	City of Berthold	0.924369%	20,888	9,048	(96)
County	300002	Barnes County	13.071208%	295,369	127,946	(1,359)
County	300030	Morton County	29.203088%	659,899	285,852	(3,036)
County	300040	Rolette County	13.203484%	298,358	129,241	(1,373)
		Total	99.999999%	\$ 2,259,690	\$ 978,840	\$ (10,396)

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. The sum of the values by employer differ from the System totals due to rounding.

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution			
State of ND	010100	Governor's Office	0.115412%	\$ 85,432	\$ 85,627	\$	(195)	\$ 1,178,174	7.27%
State of ND	010800	Secretary Of State	0.155099%	114,810	111,787		3,023	1,583,319	7.06%
State	011000	Office Of Management & Budget	0.304766%	225,599	224,034		1,565	3,111,186	7.20%
State	011200	Information Technology Dept	2.301399%	1,703,577	1,707,560		(3,983)	23,493,680	7.27%
State	011700	State Auditor's Office	0.378755%	280,368	287,893		(7,525)	3,866,491	7.45%
State	011800	Central Services	0.133220%	98,614	96,346		2,268	1,359,963	7.08%
State of ND	012000	State Treasurer's Office	0.038728%	28,668	28,813		(145)	395,354	7.29%
State	012500	Attorney General's Office	1.084959%	803,125	857,372		(54,247)	11,075,730	7.74%
State of ND	012700	Tax Department	0.666515%	493,378	504,597		(11,219)	6,804,077	7.42%
State of ND	013000	Facility Management	0.196185%	145,223	146,977		(1,754)	2,002,744	7.34%
State of ND	014000	Office Of Administrative Hearings	0.042218%	31,251	30,686		565	430,975	7.12%
State	016000	Legislative Council	0.265661%	196,652	198,345		(1,693)	2,711,983	7.31%
State of ND	018000	ND Supreme Court	1.778661%	1,316,628	1,392,311		(75,683)	18,157,341	6.67%
State of ND	018800	Commission On Legal Counsel For Indigents	0.238183%	176,312	173,628		2,684	2,431,476	7.14%
State	019000	Retirement & Investment Office	0.156317%	115,711	113,902		1,809	1,595,750	7.14%
State	019200	ND Public Employees Retirement System	0.193695%	143,380	141,191		2,189	1,977,326	7.14%
State of ND	020100	Public Instruction	0.494285%	365,887	383,787		(17,900)	5,045,874	7.61%
State	020200	Education Standards & Practice	0.041092%	30,418	33,559		(3,141)	419,483	8.00%
State	021500	ND University System Office	0.082373%	60,975	56,105		4,870	840,897	6.67%
State of ND	022300	ND Youth Correctional Center	0.308007%	227,998	241,435		(13,437)	3,144,266	7.68%
State of ND	022400	Juvenile Services - DOCR	0.157427%	116,533	115,666		867	1,607,708	7.20%
State	022600	Land Department	0.199582%	147,738	147,464		274	2,037,416	7.24%
State	022700	Bismarck State College	0.415999%	307,937	326,778		(18,841)	4,246,693	7.69%
State	022800	Lake Region State College	0.168076%	124,416	130,527		(6,111)	1,715,793	7.61%
State	022900	Williston State College	0.114938%	85,081	88,016		(2,935)	1,173,334	7.50%
State	023000	University Of North Dakota	3.860847%	2,857,936	2,996,578		(138,642)	39,413,201	7.60%
State	023500	North Dakota State University	3.178164%	2,352,590	2,447,307		(94,717)	32,444,070	7.54%
State	023800	ND St College Of Science	0.521646%	386,141	415,731		(29,590)	5,325,183	7.81%
State	023900	Dickinson State University	0.242282%	179,346	186,128		(6,782)	2,473,323	7.53%
State	024000	Mayville State University	0.287152%	212,560	219,288		(6,728)	2,931,373	7.48%
State	024100	Minot State University	0.517824%	383,312	415,270		(31,958)	5,286,174	7.86%
State	024200	Valley City State University	0.177009%	131,028	139,447		(8,419)	1,806,980	7.72%
State of ND	025000	ND State Library	0.117778%	87,183	88,684		(1,501)	1,202,325	7.38%
State of ND	025200	SCHOOL FOR THE DEAF	0.126689%	93,780	93,643		137	1,293,295	7.24%
State of ND	025300	School For The Blind	0.071715%	53,086	54,064		(978)	732,102	7.38%
State	026100	ND Board Of Nursing	0.061735%	45,698	44,728		970	630,221	7.10%
State of ND	027000	Career & Technical Education	0.154532%	114,390	113,351		1,039	1,577,528	7.19%
State of ND	030100	ND Department Of Health	1.888197%	1,397,711	1,459,388		(61,677)	19,275,533	7.57%
State of ND	031000	Life Skills and Transition Center	1.245354%	921,855	973,815		(51,960)	12,713,110	7.66%
State of ND	031200	North Dakota State Hospital	1.692238%	1,252,655	1,339,355		(86,700)	17,275,098	7.75%
State of ND	031300	ND Veterans Home	0.486928%	360,441	352,321		8,120	4,970,769	7.09%
State of ND	031600	Indian Affairs Commission	0.020966%	15,520	17,384		(1,864)	214,028	8.12%
State of ND	032100	Veterans Affairs Department	0.036555%	27,059	30,232		(3,173)	373,174	8.10%
State of ND	032500	Department Of Human Services	6.704064%	4,962,587	5,124,373		(161,786)	68,437,982	7.49%
State of ND	036000	Protection & Advocacy Project	0.175272%	129,743	129,007		736	1,789,250	7.21%
State	038000	Job Service North Dakota	0.835667%	618,590	610,715		7,875	8,530,847	7.16%
State	040100	Insurance Department	0.248098%	183,651	188,390		(4,739)	2,532,691	7.44%
State of ND	040500	Industrial Commission	0.714281%	528,736	531,097		(2,361)	7,291,688	7.28%
State of ND	040600	ND Department Of Labor	0.065858%	48,750	54,275		(5,525)	672,311	8.07%
State of ND	040800	Public Service Commission	0.275647%	204,044	213,122		(9,078)	2,813,921	7.57%
State of ND	041200	Aeronautics Commission	0.040653%	30,093	29,548		545	415,005	7.12%
State of ND	041300	Department Of Financial Institutions	0.227102%	168,109	169,093		(984)	2,318,353	7.29%
State of ND	041400	ND Securities Department	0.062115%	45,980	41,401		4,579	634,095	6.53%
State	042600	State Board Of Law Examiners	0.031545%	23,351	6,797		16,554	322,020	2.11%
State	042700	ND State Board Of Cosmetology	0.006383%	4,725	4,614		111	65,156	7.08%
State	042800	ND State Plumbing Board	0.037370%	27,663	27,162		501	381,492	7.12%
State	047100	Bank Of North Dakota	1.040712%	770,372	761,810		8,562	10,624,041	7.17%
State	047200	Public Finance Authority	0.016523%	12,231	12,009		222	168,672	7.12%
State	047300	Housing Finance Agency	0.242994%	179,873	176,163		3,710	2,480,584	7.10%
State	047500	Mill & Elevator Association	0.749966%	555,151	642,552		(87,401)	7,655,981	8.39%
State	048500	Workforce Safety & Insurance	1.546833%	1,145,021	1,129,272		15,749	15,790,737	7.15%
State of ND	050200	Field Services Division	0.719071%	532,282	522,272		10,010	7,340,591	7.11%
State of ND	050400	Highway Patrol	0.174484%	129,159	136,548		(7,389)	1,781,206	6.67%
State of ND	051700	Department Of Corrections Transitional Services	0.203366%	150,539	153,342		(2,803)	2,076,044	7.39%
State of ND	051800	James River Correctional Ctr	0.766848%	567,648	556,448		11,200	7,828,315	7.11%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
State of ND	051900	State Penitentiary	1.052938%	\$ 779,422	\$ 773,571	\$ 5,851	\$ 10,748,848	7.20%	
State	052000	Rough Rider Industries	0.129550%	95,898	99,298	(3,400)	1,322,504	7.51%	
State of ND	053000	Department Of Corrections And Rehabilitation	0.671442%	497,025	483,035	13,990	6,854,369	7.05%	
State of ND	054000	Adjutant General ND National Guard	1.057002%	782,430	780,747	1,683	10,790,337	7.24%	
State of ND	060100	Department Of Commerce	0.424495%	314,226	316,792	(2,566)	4,333,429	7.31%	
State of ND	060200	Dept Of Agriculture	0.374853%	277,480	279,415	(1,935)	3,826,664	7.30%	
State of ND	060700	Milk Marketing Board	0.020046%	14,839	14,570	269	204,636	7.12%	
State of ND	060800	ND Oilseed Council	0.002811%	2,081	2,043	38	28,700	7.12%	
State	061100	ND Soybean Council	0.042079%	31,148	30,585	563	429,564	7.12%	
State of ND	061400	ND Corn Utilization Council	0.020489%	15,167	14,921	246	209,156	7.13%	
State of ND	061600	State Seed Department	0.137549%	101,819	103,269	(1,450)	1,404,156	7.35%	
State	062400	Beef Commission	0.016960%	12,554	12,326	228	173,136	7.12%	
State of ND	062500	ND Wheat Commission	0.042895%	31,752	31,179	573	437,892	7.12%	
State of ND	062600	ND Barley Council	0.012587%	9,317	9,149	168	128,496	7.12%	
State	066500	State Fair Association	0.103911%	76,919	76,622	297	1,060,771	7.22%	
State of ND	067000	Racing Commission	0.013057%	9,665	9,491	174	133,296	7.12%	
State of ND	070100	Historical Society	0.398601%	295,059	286,624	8,435	4,069,094	7.04%	
State of ND	070900	ND Council On The Arts	0.031635%	23,417	22,994	423	322,944	7.12%	
State of ND	072000	Game & Fish Department	1.009479%	747,252	737,775	9,477	10,305,203	7.16%	
State of ND	075000	Parks & Recreation Department	0.349852%	258,973	261,335	(2,362)	3,571,441	7.32%	
State of ND	077000	Water Commission	0.596318%	441,416	458,959	(17,543)	6,087,472	7.54%	
State	080100	Department Of Transportation	5.943149%	4,399,330	4,515,278	(115,948)	60,670,239	7.44%	
State	090000	ND State Board Of Accountancy	0.027418%	20,296	19,934	362	279,896	7.12%	
State	090100	Board Of Medical Examiners	0.027234%	20,160	24,627	(4,467)	278,015	8.86%	
State	090200	Board Of Pharmacy	0.022110%	16,367	16,070	297	225,704	7.12%	
State	090600	Real Estate Commission	0.009110%	6,744	9,097	(2,353)	93,003	9.78%	
State	090900	Electrical Board	0.141058%	104,416	113,124	(8,708)	1,439,984	7.86%	
State	099501	ND System Information Technology Services	0.205547%	152,153	148,158	3,995	2,098,311	7.06%	
District Health Unit	100002	McIntosh District Health Unit	0.006474%	4,792	4,710	82	66,088	7.13%	
District Health Unit	100003	Wells County Dist Health Unit	0.020069%	14,856	11,385	3,471	204,870	5.56%	
District Health Unit	100004	Central Valley Health Unit	0.113630%	84,113	73,395	10,718	1,159,988	6.33%	
District Health Unit	100005	Dickey County Health District	0.018787%	13,907	13,655	252	191,790	7.12%	
District Health Unit	100006	Emmons County Public Health	0.016862%	12,482	12,424	58	172,136	7.22%	
District Health Unit	100007	Rolette County Public Health	0.041181%	30,484	28,987	1,497	420,392	6.90%	
District Health Unit	100008	Towner County Public Health Unit	0.007951%	5,886	4,948	938	81,170	6.10%	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013766%	10,190	9,965	225	140,532	7.09%	
District Health Unit	100010	First District Health Unit	0.224769%	166,382	160,392	5,990	2,294,541	6.99%	
District Health Unit	100011	Lake Region District Health Unit	0.076889%	56,916	56,792	124	784,916	7.24%	
District Health Unit	100012	Garrison Diversion Conservancy District	0.175024%	129,559	125,418	4,141	1,786,725	7.02%	
District Health Unit	100013	Upper Missouri Health Unit	0.098503%	72,915	71,744	1,171	1,005,563	7.13%	
District Health Unit	100014	Kidder County District Health Unit	0.004141%	3,065	3,781	(716)	42,272	8.94%	
District Health Unit	100015	Southwestern District Health Unit	0.124872%	92,435	90,968	1,467	1,274,746	7.14%	
District Health Unit	100017	City-County Health District	0.052687%	39,001	42,856	(3,855)	537,849	7.97%	
District Health Unit	100018	Sargent County District Health Unit	0.010162%	7,522	7,127	395	103,736	6.87%	
District Health Unit	100019	Trail District Health Unit	0.016138%	11,946	11,701	245	164,748	7.10%	
District Health Unit	100021	Cavalier County Health Dist	0.011507%	8,518	8,364	154	117,468	7.12%	
District Health Unit	100022	Walsh County Health District	0.024819%	18,372	22,732	(4,360)	253,360	8.97%	
District Health Unit	100023	Custer Health Unit	0.135621%	100,391	98,718	1,673	1,384,473	7.13%	
Political Subdivision	100024	Southeast Water Users District	0.047231%	34,962	8,582	26,380	482,151	1.78%	
City	200002	City Of Mcville	0.011203%	8,293	9,671	(1,378)	114,364	8.46%	
City	200003	City Of Drayton	0.025996%	19,243	19,697	(454)	265,374	7.42%	
City	200004	City Of Fessenden	0.004169%	3,086	3,030	56	42,560	7.12%	
City	200005	City Of Westhope	0.016226%	12,011	11,860	151	165,641	7.16%	
City	200006	City Of Belfield	0.046754%	34,609	33,366	1,243	477,282	6.99%	
City	200008	City Of Rolla	0.034176%	25,298	29,289	(3,991)	348,887	8.39%	
City	200009	City Of New Town	0.089008%	65,887	74,134	(8,247)	908,631	8.16%	
City	200010	City Of Cavalier	0.042471%	31,439	33,440	(2,001)	433,564	7.71%	
City	200011	City Of Harvey	0.052615%	38,947	40,128	(1,181)	537,115	7.47%	
City	200012	City Of Napoleon	0.007059%	5,225	12,729	(7,504)	72,060	17.66%	
City	200014	City Of Grand Forks	2.177290%	1,611,707	1,381,096	230,611	22,226,717	6.21%	
City	200015	City Of Killdeer	0.089968%	66,598	63,467	3,131	918,431	6.91%	
City	200016	City Of Ellendale	0.031008%	22,953	18,895	4,058	316,543	5.97%	
City	200017	City Of Wishek	0.022255%	16,474	16,176	298	227,190	7.12%	
City	200018	City Of Granville	0.001769%	1,309	3,697	(2,388)	18,061	20.47%	
City	200019	City Of Linton	0.023663%	17,516	17,200	316	241,564	7.12%	

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200020	City Of Finley	0.008692%	\$ 6,434	\$ 4,959	\$ 1,475	\$ 88,733	5.59%	
City	200021	City Of Wilton	0.013656%	10,109	10,749	(640)	139,410	7.71%	
City	200022	City Of Ray	0.020117%	14,891	14,622	269	205,367	7.12%	
City	200025	City Of Medora	0.026639%	19,719	21,521	(1,802)	271,940	7.91%	
City	200026	City Of Velva	0.016006%	11,848	13,491	(1,643)	163,395	8.26%	
City	200028	City Of Thompson	0.012267%	9,080	8,563	517	125,225	6.84%	
City	200029	City Of Williston	1.264683%	936,163	972,508	(36,345)	12,910,430	7.53%	
City	200030	City Of Bowman	0.060858%	45,049	43,342	1,707	621,269	6.98%	
City	200031	City Of Tioga	0.079458%	58,818	65,282	(6,464)	811,141	8.05%	
City	200033	City Of Rhame	0.004758%	3,522	2,707	815	48,571	5.57%	
City	200035	City Of Fargo	2.912473%	2,155,916	2,091,192	64,724	29,731,782	7.03%	
City	200036	City Of Jamestown	0.505996%	374,556	369,566	4,990	5,165,421	7.15%	
City	200037	City Of Beach	0.019823%	14,674	14,482	192	202,365	7.16%	
City	200038	City Of Glenburn	0.005805%	4,297	4,219	78	59,261	7.12%	
City	200040	City Of Kulm	0.007326%	5,423	9,217	(3,794)	74,790	12.32%	
City	200041	City Of Harwood	0.013723%	10,158	8,493	1,665	140,093	6.06%	
City	200045	City Of Mapleton	0.014355%	10,626	9,261	1,365	146,544	6.32%	
City	200046	City Of Wahpeton	0.211301%	156,413	167,969	(11,556)	2,157,055	7.79%	
City	200049	City Of Elgin	0.006108%	4,521	4,457	64	62,352	7.15%	
City	200050	City Of Rugby	0.056792%	42,039	49,926	(7,887)	579,756	8.61%	
City	200051	City Of New Salem	0.011838%	8,763	7,643	1,120	120,851	6.32%	
City	200052	City Of Walhalla	0.025944%	19,205	18,383	822	264,847	6.94%	
City	200053	City Of Gwinner	0.014773%	10,935	11,445	(510)	150,812	7.59%	
City	200054	City Of Kenmare	0.028789%	21,311	18,875	2,436	293,892	6.42%	
City	200055	City Of Watford City	0.340415%	251,987	237,384	14,603	3,475,104	6.83%	
City	200057	City Of Cooperstown	0.017178%	12,716	12,468	248	175,361	7.11%	
City	200058	City Of New England	0.009876%	7,311	7,171	140	100,819	7.11%	
City	200059	City Of Carrington	0.065871%	48,760	56,145	(7,385)	672,438	8.35%	
City	200060	City Of Mott	0.011317%	8,377	7,003	1,374	115,525	6.06%	
City	200061	City Of Larimore	0.010285%	7,613	9,488	(1,875)	104,993	9.04%	
City	200062	City Of Sherwood	0.003132%	2,318	2,463	(145)	31,974	7.70%	
City	200063	City Of Lamoure	0.017894%	13,246	12,963	283	182,670	7.10%	
City	200064	City Of Michigan	0.005252%	3,888	3,818	70	53,616	7.12%	
City	200065	City Of Park River	0.043961%	32,541	31,692	849	448,778	7.06%	
City	200067	City Of Hatton	0.006130%	4,538	6,153	(1,615)	62,574	9.83%	
City	200069	City Of Northwood	0.026720%	19,779	20,278	(499)	272,766	7.43%	
City	200070	City Of Powers Lake	0.003893%	2,882	1,230	1,652	39,744	3.09%	
City	200072	City Of Towner	0.006013%	4,451	7,533	(3,082)	61,385	12.27%	
City	200073	City Of Pembina	0.009003%	6,664	6,677	(13)	91,905	7.27%	
City	200075	City Of Underwood	0.008324%	6,162	6,026	136	84,978	7.09%	
City	200076	City Of New Leipzig	0.002554%	1,891	1,845	46	26,076	7.08%	
City	200077	City Of Stanley	0.067653%	50,079	61,440	(11,361)	690,633	8.90%	
City	200080	City Of Crosby	0.018564%	13,742	14,097	(355)	189,509	7.44%	
City	200083	City Of Grafton	0.148967%	110,271	111,253	(982)	1,520,716	7.32%	
City	200084	City Of Emerado	0.007121%	5,271	5,176	95	72,696	7.12%	
City	200085	City Of Lincoln	0.046476%	34,403	32,361	2,042	474,447	6.82%	
City	200086	City Of Minto	0.008100%	5,996	5,888	108	82,692	7.12%	
City	200087	City Of Ashley	0.011909%	8,815	8,437	378	121,570	6.94%	
City	200088	City Of Neche	0.003997%	2,959	3,032	(73)	40,800	7.43%	
City	200089	City Of Surrey	0.043024%	31,848	32,877	(1,029)	439,211	7.49%	
City	200090	City Of Hankinson	0.020390%	15,093	15,990	(897)	208,154	7.68%	
City	200091	City Of New Rockford	0.019730%	14,605	14,340	265	201,411	7.12%	
City	200094	City Of West Fargo	0.748489%	554,058	537,895	16,163	7,640,904	7.04%	
City	200097	City Of Devils Lake	0.089573%	66,305	66,738	(433)	914,403	7.30%	
City	200098	City Of Oakes	0.056993%	42,188	47,062	(4,874)	581,811	8.09%	
City	200100	City Of Mohall	0.014248%	10,547	10,320	227	145,446	7.10%	
City	200101	City Of Lidgerwood	0.006826%	5,053	4,961	92	69,684	7.12%	
City	200102	City Of Mcclusky	0.003440%	2,546	2,489	57	35,120	7.09%	
City	200103	City Of Burlington	0.017974%	13,305	13,065	240	183,489	7.12%	
City	200104	City Of Lisbon	0.043468%	32,177	28,591	3,586	443,743	6.44%	
City	200110	City Of Halliday	0.011855%	8,775	8,617	158	121,019	7.12%	
City	200111	City Of Maddock	0.012966%	9,598	9,393	205	132,367	7.10%	
City	200114	City Of Regent	0.006190%	4,582	5,243	(661)	63,186	8.30%	
City	200115	City Of Lakota	0.020151%	14,916	15,823	(907)	205,708	7.69%	
City	200117	City Of Alexander	0.008120%	6,011	10,096	(4,085)	82,893	12.18%	

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Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
City	200118	City of Berthold	0.003195%	\$ 2,365	\$ 2,325	\$ 40	\$ 32,619	7.13%	
City	200119	City of Carson	0.006958%	5,151	5,043	108	71,034	7.10%	
City	200120	City of Dodge	0.003355%	2,483	2,651	(168)	34,245	7.74%	
County	300001	Adams County	0.095041%	70,353	71,961	(1,608)	970,223	7.42%	
County	300002	Barnes County	0.309650%	229,214	234,163	(4,949)	3,161,045	7.41%	
County	300003	Benson County	0.178197%	131,908	125,897	6,011	1,819,111	6.92%	
County	300004	Billings County	0.265757%	196,723	190,917	5,806	2,712,967	7.04%	
County	300005	Bottineau County	0.311679%	230,716	231,143	(427)	3,181,754	7.26%	
County	300006	Bowman County	0.151383%	112,059	111,694	365	1,545,386	7.23%	
County	300007	Burke County	0.155468%	115,083	115,116	(33)	1,587,088	7.25%	
County	300008	Burleigh County	1.551922%	1,148,788	1,210,248	(61,460)	15,842,687	7.64%	
County	300009	Cass County	1.586084%	1,174,076	1,144,000	30,076	16,191,432	7.07%	
County	300010	Cavalier County	0.197433%	146,147	144,410	1,737	2,015,477	7.17%	
County	300011	Dickey County	0.172414%	127,627	133,674	(6,047)	1,760,080	7.59%	
County	300012	Divide County	0.252033%	186,564	194,776	(8,212)	2,572,859	7.57%	
County	300013	Dunn County	0.378499%	280,178	274,745	5,433	3,863,883	7.11%	
County	300014	Eddy County	0.088085%	65,204	65,427	(223)	899,207	7.28%	
County	300015	Emmons County	0.135829%	100,545	95,161	5,384	1,386,606	6.86%	
County	300016	Foster County	0.114180%	84,520	94,964	(10,444)	1,165,598	8.15%	
County	300018	Grand Forks County	1.481789%	1,096,873	1,179,531	(82,658)	15,126,744	7.80%	
County	300019	Grant County	0.111891%	82,826	81,789	1,037	1,142,228	7.16%	
County	300020	Griggs County	0.075534%	55,913	57,276	(1,363)	771,085	7.43%	
County	300021	Hettinger County	0.114147%	84,496	84,469	27	1,165,262	7.25%	
County	300023	LaMoure County	0.170663%	126,331	123,987	2,344	1,742,201	7.12%	
County	300024	Logan County	0.074686%	55,285	53,484	1,801	762,428	7.01%	
County	300025	Mchenry County	0.135212%	100,089	110,720	(10,631)	1,380,298	8.02%	
County	300026	McIntosh County	0.106098%	78,538	76,883	1,655	1,083,094	7.10%	
County	300027	Mckenzie County	0.990249%	733,018	616,869	116,149	10,108,894	6.10%	
County	300028	McLean County	0.409178%	302,888	299,042	3,846	4,177,064	7.16%	
County	300029	Mercer County	0.346070%	256,173	273,674	(17,501)	3,532,831	7.75%	
County	300030	Morton County	0.582935%	431,509	377,856	53,653	5,950,848	6.35%	
County	300031	Mountrail County	0.628578%	465,296	445,016	20,280	6,416,796	6.94%	
County	300032	Nelson County	0.146503%	108,447	105,221	3,226	1,495,567	7.04%	
County	300033	Oliver County	0.073096%	54,108	55,635	(1,527)	746,193	7.46%	
County	300034	Pembina County	0.283423%	209,800	214,555	(4,755)	2,893,300	7.42%	
County	300035	Pierce County	0.225914%	167,230	171,436	(4,206)	2,306,229	7.43%	
County	300036	Ramsey County	0.336521%	249,105	230,080	19,025	3,435,357	6.70%	
County	300037	Ransom County	0.150459%	111,375	112,401	(1,026)	1,535,953	7.32%	
County	300038	Renville County	0.128990%	95,483	92,390	3,093	1,316,790	7.02%	
County	300039	Richland County	0.562397%	416,306	404,929	11,377	5,741,187	7.05%	
County	300040	Rolette County	0.207947%	153,930	152,127	1,803	2,122,812	7.17%	
County	300042	Sheridan County	0.059071%	43,726	43,954	(228)	603,025	7.29%	
County	300044	Slope County	0.053563%	39,649	35,587	4,062	546,791	6.51%	
County	300045	Stark County	0.578532%	428,250	431,014	(2,764)	5,905,904	7.30%	
County	300046	Steele County	0.094421%	69,894	69,734	160	963,888	7.23%	
County	300047	Stutsman County	0.627922%	464,810	462,905	1,905	6,410,102	7.22%	
County	300048	Towner County	0.107431%	79,524	77,638	1,886	1,096,705	7.08%	
County	300049	Traill County	0.290388%	214,956	204,605	10,351	2,964,411	6.90%	
County	300050	Walsh County	0.329503%	243,910	248,138	(4,228)	3,363,712	7.38%	
County	300051	Ward County	0.998332%	739,001	764,478	(25,477)	10,191,403	7.50%	
County	300052	Wells County	0.151167%	111,899	119,801	(7,902)	1,543,178	7.76%	
County	300053	Williams County	1.028284%	761,172	847,558	(86,386)	10,497,172	8.07%	
School District	400002	McClusky Public Schools	0.013739%	10,170	10,072	98	140,249	7.18%	
School District	400003	Lake Region Special Education Unit	0.057984%	42,922	42,144	778	591,929	7.12%	
School District	400004	Lidgerwood Public School	0.032138%	23,790	24,419	(629)	328,079	7.44%	
School District	400006	Halliday Public School	0.004551%	3,369	4,953	(1,584)	46,455	10.66%	
School District	400007	Oliver-Mercer Special Education Unit	0.033420%	24,739	27,694	(2,955)	341,165	8.12%	
School District	400008	Underwood School District #8	0.030750%	22,762	20,846	1,916	313,907	6.64%	
School District	400010	New Town Public School District	0.170674%	126,339	113,690	12,649	1,742,309	6.53%	
School District	400011	Bottineau Public School	0.139109%	102,973	87,074	15,899	1,420,084	6.13%	
School District	400012	Peace Garden Special Services	0.034946%	25,868	25,155	713	356,741	7.05%	
School District	400014	Beulah Public School #27	0.098103%	72,619	71,988	631	1,001,474	7.19%	
School District	400016	St John School District #3	0.076552%	56,667	54,695	1,972	781,471	7.00%	
School District	400017	Ellendale Public School District #40	0.045165%	33,433	32,041	1,392	461,068	6.95%	
School District	400018	Rural Cass Special Education Unit	0.021314%	15,777	13,508	2,269	217,585	6.21%	

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Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
School District	400019	Fargo Public Schools	2.192320%	\$ 1,622,833	\$ 1,618,347	\$ 4,486	\$ 22,380,148	7.23%	
School District	400020	Surrey Schools	0.061317%	45,389	40,602	4,787	625,953	6.49%	
School District	400021	Jamestown Public School District #1	0.309901%	229,400	240,790	(11,390)	3,163,605	7.61%	
School District	400023	Warwick Public School	0.042029%	31,111	33,012	(1,901)	429,049	7.69%	
School District	400024	Souris Valley Special Services	0.034217%	25,329	38,422	(13,093)	349,298	11.00%	
School District	400025	Rugby Public School District #5	0.066884%	49,510	47,570	1,940	682,780	6.97%	
School District	400026	Billings County School District	0.039135%	28,969	29,216	(247)	399,509	7.31%	
School District	400027	Belcourt School District #7	0.513612%	380,194	334,979	45,215	5,243,170	6.39%	
School District	400028	West Fargo Public School #6	1.650012%	1,221,398	1,224,313	(2,915)	16,844,034	7.27%	
School District	400029	Minot Public School District #1	1.668059%	1,234,757	1,153,943	80,814	17,028,272	6.78%	
School District	400030	Belfield Public School #13	0.036929%	27,336	26,466	870	376,987	7.02%	
School District	400031	Minto Public School District #20	0.037854%	28,021	28,589	(568)	386,431	7.40%	
School District	400033	Harvey Public School Dist #38	0.067126%	49,689	48,515	1,174	685,250	7.08%	
School District	400034	Oakes Public Schools	0.062506%	46,269	44,675	1,594	638,093	7.00%	
School District	400035	Larimore Public School District #44	0.058429%	43,251	43,000	251	596,468	7.21%	
School District	400036	Hazen Public School District #3	0.060685%	44,921	50,710	(5,789)	619,498	8.19%	
School District	400038	Park River Area School District	0.056497%	41,821	41,918	(97)	576,741	7.27%	
School District	400039	Hillsboro Public School	0.056895%	42,116	44,213	(2,097)	580,809	7.61%	
School District	400040	Lisbon Public School	0.063700%	47,153	47,560	(407)	650,275	7.31%	
School District	400042	Northern Cass School District # 97	0.054920%	40,654	47,314	(6,660)	560,650	8.44%	
School District	400043	Mandaree Public School #36	0.041665%	30,842	34,730	(3,888)	425,336	8.17%	
School District	400044	Thompson Public School	0.036619%	27,107	26,792	315	373,822	7.17%	
School District	400045	Northern Plains Special Ed Unit	0.012184%	9,019	4,153	4,866	124,378	3.34%	
School District	400046	Bowman County School District #1	0.070249%	52,001	49,768	2,233	717,135	6.94%	
School District	400047	Apple Creek Elementary School	0.003394%	2,512	4,582	(2,070)	34,643	13.23%	
School District	400048	Burke Central School	0.018112%	13,407	12,648	759	184,896	6.84%	
School District	400049	Washburn Public School	0.041139%	30,453	28,146	2,307	419,969	6.70%	
School District	400050	Enderlin Area School District #24	0.054218%	40,134	39,066	1,068	553,483	7.06%	
School District	400051	Midkota School	0.017863%	13,223	12,896	327	182,356	7.07%	
School District	400052	Velva Public School	0.039884%	29,524	29,118	406	407,155	7.15%	
School District	400053	Sheyenne Valley Special Education Unit	0.055938%	41,407	42,646	(1,239)	571,039	7.47%	
School District	400054	Center Stanton Public School	0.025778%	19,082	17,557	1,525	263,152	6.67%	
School District	400055	Burlleigh County Special Education Unit	0.005022%	3,717	3,650	67	51,265	7.12%	
School District	400056	New Rockford Sheyenne Public School	0.028330%	20,971	21,642	(671)	289,203	7.48%	
School District	400057	James River Multidistrict Special Education Unit	0.044031%	32,593	34,992	(2,399)	449,489	7.78%	
School District	400058	Newburg United Public School	0.022674%	16,784	17,239	(455)	231,470	7.45%	
School District	400059	Napoleon Public School District #2	0.029479%	21,821	24,220	(2,399)	300,938	8.05%	
School District	400060	Yellowstone School District # 14	0.018334%	13,571	14,620	(1,049)	187,157	7.81%	
School District	400061	Cavalier Public Schools	0.043441%	32,157	34,052	(1,895)	443,467	7.68%	
School District	400062	Richland School District # 44	0.037120%	27,478	27,034	444	378,939	7.13%	
School District	400063	Fort Totten School District # 30	0.044612%	33,023	29,347	3,676	455,416	6.44%	
School District	400064	Bismarck Public Schools	2.418788%	1,790,473	1,797,755	(7,282)	24,692,032	7.28%	
School District	400065	Solen Public School Dist #3	0.045188%	33,450	39,294	(5,844)	461,302	8.52%	
School District	400068	Lakota Public School District # 66	0.032154%	23,802	24,830	(1,028)	328,245	7.56%	
School District	400069	Stanley Community Public School District # 2	0.138669%	102,648	123,014	(20,366)	1,415,591	8.69%	
School District	400070	Mandan Public School District #1	0.746515%	552,597	569,314	(16,717)	7,620,748	7.47%	
School District	400072	Killdeer Public School #16	0.059963%	44,387	44,795	(408)	612,130	7.32%	
School District	400073	Glenburn School District	0.044843%	33,194	32,830	364	457,775	7.17%	
School District	400074	New Public School #8	0.070838%	52,437	57,554	(5,117)	723,141	7.96%	
School District	400075	Williston Public School #1	0.690855%	511,395	502,193	9,202	7,052,545	7.12%	
School District	400076	Valley City Public School	0.108019%	79,960	79,545	415	1,102,702	7.21%	
School District	400077	Dickinson Public Schools	0.547557%	405,321	388,105	17,216	5,589,699	6.94%	
School District	400078	Drayton Public School #19	0.024508%	18,142	18,097	45	250,192	7.23%	
School District	400079	Mohall Lansford Sherwood School	0.037886%	28,045	30,299	(2,254)	386,754	7.83%	
School District	400080	Westhope Public School #17	0.027415%	20,294	18,391	1,903	279,861	6.57%	
School District	400081	Kindred Public School District #2	0.041205%	30,501	33,868	(3,367)	420,638	8.05%	
School District	400082	Grafton Public School District #3	0.162237%	120,094	112,670	7,424	1,656,188	6.80%	
School District	400083	Wilton Public School District	0.026720%	19,779	19,454	325	272,769	7.13%	
School District	400084	Sheyenne Valley Career And Tech Center	0.010402%	7,700	7,561	139	106,191	7.12%	
School District	400085	White Shield School Dist #85	0.198994%	81,347	77,269	4,078	1,121,844	6.89%	
School District	400086	Tgu School District #60	0.181426%	134,298	134,258	40	1,852,080	7.25%	
School District	400087	Turtle Lake Mercer School District #72	0.037194%	27,532	29,802	(2,270)	379,694	7.85%	
School District	400088	Lamoure School District #8	0.042216%	31,250	35,806	(4,556)	430,958	8.31%	
School District	400089	Divide County School Dist #1	0.063189%	46,775	45,683	1,092	645,060	7.08%	
School District	400090	Mott/Regent School Dist #1	0.039435%	29,191	29,702	(511)	402,572	7.38%	

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Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Statutory Required Contribution			
School District	400091	United Public School District # 7	0.108839%	\$ 80,566	\$ 79,981	\$ 585	\$ 1,111,076	7.20%	
School District	400092	Kulm Public School District #7	0.033498%	24,796	24,292	504	341,957	7.10%	
School District	400093	Midway Public School District #128	0.049658%	36,759	43,573	(6,814)	506,933	8.60%	
School District	400094	Dunseith School District #1	0.157420%	116,528	111,993	4,535	1,607,015	6.97%	
School District	400095	Carrington School District #49	0.043789%	32,414	32,364	50	447,015	7.24%	
School District	400096	Glen Ullin Public School #48	0.028536%	21,123	20,921	202	291,304	7.18%	
School District	400099	Manvel Public School	0.020608%	15,255	14,280	975	210,380	6.79%	
School District	400100	Maple Valley School District	0.030662%	22,697	24,885	(2,188)	313,010	7.95%	
School District	400101	North Border School District # 100	0.063278%	46,841	44,744	2,097	645,968	6.93%	
School District	400102	Mckenzie Cty Public School #1	0.222782%	164,911	177,682	(12,771)	2,274,255	7.81%	
School District	400103	Devils Lake Public School	0.305909%	226,445	225,463	982	3,122,854	7.22%	
School District	400104	Mt Pleasant School Dist #4	0.038052%	28,167	27,135	1,032	388,451	6.99%	
School District	400105	Central Cass Public School District #7	0.098382%	72,826	71,434	1,392	1,004,329	7.11%	
School District	400106	Milnor Public School District #2	0.039022%	28,885	26,999	1,886	398,356	6.78%	
School District	400107	Mapleton Public School	0.011400%	8,439	9,626	(1,187)	116,378	8.27%	
School District	400108	Linton Public School District #36	0.050457%	37,350	39,168	(1,818)	515,087	7.60%	
School District	400109	Tioga Public School District #15	0.074535%	55,173	59,688	(4,515)	760,890	7.84%	
School District	400114	Zeeland Public Schools	0.007475%	5,533	5,434	99	76,312	7.12%	
School District	400117	Garrison Public School District #51	0.059176%	43,804	46,025	(2,221)	604,099	7.62%	
School District	400118	Kenmare Public School District #28	0.051329%	37,996	35,784	2,212	523,988	6.83%	
School District	400119	Lewis & Clark Public Schools	0.039851%	29,499	38,382	(8,883)	406,820	9.43%	
School District	400120	Sw Special Education Unit	0.010069%	7,453	9,321	(1,868)	102,791	9.07%	
School District	400121	North Valley Career & Technology Center	0.018241%	13,503	12,957	546	186,217	6.96%	
School District	400122	Dakota Prairie Public School	0.058751%	43,490	45,704	(2,214)	599,758	7.62%	
School District	400123	Beach Public School District #3	0.080449%	59,551	64,039	(4,488)	821,257	7.80%	
School District	400124	Rolette Public School	0.027209%	20,141	16,789	3,352	277,760	6.04%	
School District	400125	Drake Public School District	0.020906%	15,475	15,998	(523)	213,415	7.50%	
School District	400137	New Salem Almont School District #49	0.050292%	37,228	35,118	2,110	513,403	6.84%	
School District	400138	Max Public School	0.034728%	25,707	25,251	456	354,517	7.12%	
School District	400139	East Central Special Education Unit	0.044273%	32,772	28,738	4,034	451,962	6.36%	
School District	400140	North Sargent School District #3	0.038233%	28,301	28,568	(267)	390,298	7.32%	
School District	400141	Wahpeton Public School District 37	0.145134%	107,433	110,884	(3,451)	1,481,586	7.48%	
School District	400142	Medina Public School District #3	0.021002%	15,546	15,070	476	214,401	7.03%	
School District	400143	Pingree-Buchanan School District	0.026934%	19,938	19,285	653	274,954	7.01%	
School District	400144	West River Student Services	0.012538%	9,281	10,791	(1,510)	127,989	8.43%	
School District	400145	Leeds Public School District 6	0.016173%	11,972	12,788	(816)	165,102	7.75%	
School District	400147	Sawyer Public School	0.018299%	13,546	14,816	(1,270)	186,809	7.93%	
School District	400148	Wilmac Multidistrict Special Education Unit	0.077503%	57,370	55,173	2,197	791,181	6.97%	
School District	400149	Great Northwest Education Cooperative	0.016873%	12,490	12,777	(287)	172,246	7.42%	
School District	400150	Anamoose Public School District #14	0.015717%	11,634	10,804	830	160,443	6.73%	
School District	400151	South Prairie School District #70	0.062829%	46,508	44,299	2,209	641,382	6.91%	
School District	400152	South East Education Cooperative	0.043485%	32,189	36,512	(4,323)	443,914	8.23%	
School District	400153	South Heart Public School District #9	0.027523%	20,374	19,175	1,199	280,968	6.82%	
Political Subdivision	500002	Cass County Water Resource District	0.023799%	17,617	18,573	(956)	242,952	7.64%	
Political Subdivision	500003	Walsh County Water Resource District	0.004651%	3,443	3,871	(428)	47,478	8.15%	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001544%	1,143	1,230	(87)	15,760	7.80%	
Political Subdivision	500006	James River Soil Conservation District	0.005420%	4,012	3,920	92	55,334	7.08%	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015651%	11,585	10,853	732	159,776	6.79%	
Political Subdivision	500008	Trail County Water Resource District	0.005351%	3,961	5,491	(1,530)	54,630	10.05%	
Political Subdivision	500009	Grafton Park District	0.015904%	11,773	11,560	213	162,360	7.12%	
Political Subdivision	500010	Cass County Soil Conservation District	0.020512%	15,184	14,909	275	209,391	7.12%	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015478%	11,457	9,308	2,149	158,010	5.89%	
Political Subdivision	500016	Greater Ramsey Water District	0.032829%	24,301	23,861	440	335,133	7.12%	
Political Subdivision	500017	Carnegie Regional Library	0.005629%	4,167	4,184	(17)	57,459	7.28%	
Political Subdivision	500018	Griggs County Public Library	0.004441%	3,287	2,860	427	45,340	6.31%	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047477%	35,144	30,176	4,968	484,665	6.23%	
Political Subdivision	500022	Consolidated Waste Ltd	0.014319%	10,599	11,257	(658)	146,178	7.70%	
Political Subdivision	500023	Walsh County Housing Authority	0.002921%	2,162	2,123	39	29,820	7.12%	
Political Subdivision	500024	Williams County Soil Conservation District	0.004861%	3,598	3,495	103	49,619	7.04%	
Political Subdivision	500025	Bowman City Park Board	0.008206%	6,074	6,169	(95)	83,766	7.36%	
Political Subdivision	500028	Williston Housing Authority	0.026013%	19,256	24,125	(4,869)	265,556	9.08%	
Political Subdivision	500030	Minot Rural Fire Department	0.014633%	10,832	10,627	205	149,384	7.11%	
Political Subdivision	500031	Central Plains Water District	0.017361%	12,851	12,584	267	177,227	7.10%	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005476%	4,054	3,980	74	55,904	7.12%	
Political Subdivision	500038	Jamestown Regional Airport	0.013917%	10,302	10,115	187	142,066	7.12%	

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll	
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)			
Political Subdivision	500040	Fargo Park District	0.306625%	\$ 226,975	\$ 202,726	\$ 24,249	\$ 3,130,157	6.48%	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.047824%	35,401	34,761	640	488,211	7.12%	
Political Subdivision	500045	Dunseith Community Nursing Home	0.091395%	67,654	80,089	(12,435)	932,995	8.58%	
Political Subdivision	500047	Mercer County Soil Conservation District	0.003551%	2,629	6,429	(3,800)	36,252	17.73%	
Political Subdivision	500049	West Fargo Park District	0.106106%	78,543	74,683	3,860	1,083,177	6.89%	
Political Subdivision	500053	Stutsman County Housing Authority	0.013545%	10,026	9,799	227	138,270	7.09%	
Political Subdivision	500054	Grand Forks County Water Resource District	0.003561%	2,636	3,351	(715)	36,350	9.22%	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009314%	6,895	6,770	125	95,078	7.12%	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004578%	3,389	3,328	61	46,734	7.12%	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007280%	5,389	7,897	(2,508)	74,317	10.63%	
Political Subdivision	500059	Trail Rural Water District	0.010416%	7,710	8,095	(385)	106,330	7.61%	
Political Subdivision	500061	Ward County Water Resource District	0.003402%	2,518	2,473	45	34,730	7.12%	
Political Subdivision	500063	Southwest Water Authority	0.286009%	211,714	207,051	4,663	2,919,708	7.09%	
Political Subdivision	500068	Burling County Council On Aging	0.065174%	48,244	49,521	(1,277)	665,329	7.44%	
Political Subdivision	500072	Watford City Park District	0.048509%	35,908	44,238	(8,330)	495,203	8.93%	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009861%	7,299	7,422	(123)	100,664	7.37%	
Political Subdivision	500081	Ramsey County Housing Authority	0.023075%	17,081	17,580	(499)	235,564	7.46%	
Political Subdivision	500082	Grand Forks Public Library	0.059165%	43,796	41,592	2,204	603,983	6.89%	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003316%	2,455	2,356	99	33,852	6.96%	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.034016%	25,180	20,908	4,272	347,250	6.02%	
Political Subdivision	500091	Ramsey County Water Resource District	0.003025%	2,239	2,199	40	30,880	7.12%	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.032369%	23,961	23,527	434	330,435	7.12%	
Political Subdivision	500108	North Dakota Firefighters Association	0.011532%	8,536	13,023	(4,487)	117,727	11.06%	
Political Subdivision	500109	James River Valley Library System	0.030216%	22,367	23,664	(1,297)	308,456	7.67%	
Political Subdivision	500110	Grand Forks Park District	0.166376%	123,157	124,921	(1,764)	1,698,443	7.36%	
Political Subdivision	500111	McIntosh County Housing Authority	0.003722%	2,755	2,705	50	37,992	7.12%	
School District	500113	Lonetree Special Education Unit	0.008581%	6,352	6,237	115	87,597	7.12%	
School District	500114	Roughrider Education Services Program (RESP)	0.003119%	2,309	2,263	46	31,840	7.11%	
Political Subdivision	500116	Western Area Water Supply Authority	0.096366%	71,334	74,169	(2,835)	983,750	7.54%	
Political Subdivision	500118	Crosby Park District	0.008145%	6,029	14,530	(8,501)	83,147	17.48%	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012696%	9,398	6,857	2,541	129,606	5.29%	
Political Subdivision	500121	Devils Lake Park Board	0.036590%	27,085	26,595	490	373,530	7.12%	
Political Subdivision	500122	North Central Soil Conservation District	0.006806%	5,038	6,901	(1,863)	69,480	9.93%	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005425%	4,016	3,943	73	55,384	7.12%	
Political Subdivision	500125	Wahpeton Park Board	0.052235%	38,666	15,913	22,753	533,233	2.98%	
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	46,838	(46,838)	-	NA	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,377	(3,377)	-	NA	
Total Main System				99.999992%	\$ 74,023,547	\$ 74,762,259	\$ (738,712)	\$ 1,020,843,250	7.32%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
 Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.
 The sum of the values by employer differ from the System totals due to rounding.

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

Judges

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	018000	ND Supreme Court	100.000000%	\$ 1,407,326	\$ 1,407,326	\$ -	\$ 7,866,090	17.89%
		Total Judges System	100.000000%	\$ 1,407,326	\$ 1,407,326	\$ -	\$ 7,866,090	17.89%

**Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.*

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

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	Actual Contribution as a % of Covered Payroll
State	012500	Attorney General's Office	12.065826%	\$ 362,619	\$ 358,275	\$ 4,344	\$ 3,470,817	10.32%
State of ND	054000	Adjutant General ND National Guard	2.584514%	77,673	73,721	3,952	743,453	9.92%
City	200010	City Of Cavalier	0.454806%	13,668	16,147	(2,479)	130,828	12.34%
City	200016	City Of Ellendale	0.305343%	9,177	8,539	638	87,834	9.72%
City	200028	City Of Thompson	0.156106%	4,692	3,879	813	44,905	8.64%
City	200029	City Of Williston	10.851466%	326,123	343,702	(17,579)	3,121,498	11.01%
City	200030	City Of Bowman	0.536368%	16,120	18,024	(1,904)	154,290	11.68%
City	200070	City Of Powers Lake	0.376490%	11,315	9,832	1,483	108,300	9.08%
City	200103	City Of Burlington	0.373487%	11,225	10,539	686	107,436	9.81%
County	300001	Adams County	0.749101%	22,513	21,139	1,374	215,484	9.81%
County	300003	Benson County	0.608725%	18,294	17,178	1,116	175,104	9.81%
County	300006	Bowman County	0.735376%	22,101	20,751	1,350	211,536	9.81%
County	300009	Cass County	25.077957%	753,677	725,261	28,416	7,213,845	10.05%
County	300013	Dunn County	3.320780%	99,801	99,453	348	955,245	10.41%
County	300020	Griggs County	0.474357%	14,256	13,385	871	136,452	9.81%
County	300027	Mckenzie County	7.866753%	236,423	195,008	41,415	2,262,925	8.62%
County	300028	Mclean County	2.961063%	88,990	85,360	3,630	851,770	10.02%
County	300044	Slope County	0.213233%	6,408	10,222	(3,814)	61,338	16.67%
County	300045	Stark County	4.844673%	145,599	151,165	(5,566)	1,393,603	10.85%
County	300051	Ward County	11.462062%	344,474	359,948	(15,474)	3,297,140	10.92%
County	300053	Williams County	13.981512%	420,192	455,651	(35,459)	4,021,877	11.33%
Total Law Enforcement with Prior Main System Service System			99.999998%	\$ 3,005,340	\$ 2,997,179	\$ 8,161	\$ 28,765,680	10.42%

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

Schedule of Contributions by Employer Type*

Fiscal Year Ended June 30, 2017

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 Payroll	Actual Contribution as a % of Covered Payroll
City	200027	City of Mandan	30.483228%	\$ 151,609	\$ 137,529	\$ 14,080	\$ 1,797,528	7.65%
City	200097	City Of Devils Lake	13.114622%	65,226	66,627	(1,401)	773,340	8.62%
City	200118	City of Berthold	0.924369%	4,597	4,311	286	54,508	7.91%
County	300002	Barnes County	13.071208%	65,010	59,798	5,212	770,780	7.76%
County	300030	Morton County	29.203088%	145,242	168,921	(23,679)	1,722,041	9.81%
County	300040	Rolette County	13.203484%	65,668	63,543	2,125	778,580	8.16%
Total Law Enforcement without Prior Main System Service System			99.999999%	\$ 497,352	\$ 500,729	\$ (3,377)	\$ 5,896,777	8.49%

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

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

Schedule of Pension Amounts by Employer*

Judges

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of 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	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%	\$ -	\$ 4,755,539	\$ 361,138	\$ -	\$ 5,116,677	\$ 2,439,197	\$ 876,830	\$ -	\$ -	\$ 3,316,027	\$ 478,538	\$ -	\$ 478,538
		Total Judges System	100.000000%	\$ -	\$ 4,755,539	\$ 361,138	\$ -	\$ 5,116,677	\$ 2,439,197	\$ 876,830	\$ -	\$ -	\$ 3,316,027	\$ 478,538	\$ -	\$ 478,538

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Pension Amounts by Employer*

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 Proportionate Share of Contributions	Total Employer Expense
State	012500	Attorney General's Office	12.065826%	\$ 388,981	\$ 1,420,436	\$ -	\$ -	\$ 1,809,417	\$ 35,637	\$ 69,112	\$ 6,892	\$ 314,378	\$ 426,019	\$ 633,563	\$ (86,269)	\$ 547,294
State of ND	054000	Adjutant General ND National Guard	2.584514%	83,320	304,259	-	152,776	540,355	7,634	14,804	1,476	1	23,915	135,710	39,291	175,001
City	200010	City Of Cavalier	0.454806%	14,662	53,542	-	-	68,204	1,343	2,605	260	22,110	26,318	23,881	(6,581)	17,300
City	200016	City Of Ellendale	0.305343%	9,844	35,946	-	-	45,790	902	1,749	174	9,488	12,313	16,033	(3,077)	12,956
City	200028	City Of Thompson	0.156106%	5,033	18,377	-	9,539	32,949	461	894	89	12,323	13,767	8,197	(2,013)	6,184
City	200029	City Of Williston	10.851466%	349,832	1,277,477	-	-	1,627,309	32,050	62,156	6,198	163,148	263,552	569,798	(42,363)	527,435
City	200030	City Of Bowman	0.536368%	17,292	63,143	-	3,296	83,731	1,584	3,072	306	26,728	31,690	28,164	(5,551)	22,613
City	200070	City Of Powers Lake	0.376490%	12,137	44,322	-	10,474	66,933	1,112	2,156	215	16,882	20,365	19,769	(766)	19,003
City	200103	City Of Burlington	0.373487%	12,041	43,968	-	-	56,009	1,103	2,139	213	10,091	13,546	19,611	(3,076)	16,535
County	300001	Adams County	0.749101%	24,150	88,187	-	3,200	115,537	2,213	4,291	428	4,722	11,654	39,334	(702)	38,632
County	300003	Benson County	0.608725%	19,624	71,661	-	30,206	121,491	1,798	3,487	348	19,287	24,920	31,963	5,176	37,139
County	300006	Bowman County	0.735376%	23,707	86,571	-	4,888	115,166	2,172	4,212	420	25,347	32,151	38,614	(4,853)	33,761
County	300009	Cass County	25.077957%	808,469	2,952,274	-	868,717	4,629,460	74,069	143,644	14,324	32,665	264,702	1,316,815	217,951	1,534,766
County	300013	Dunn County	3.320780%	107,056	390,935	-	61,178	559,169	9,808	19,021	1,897	98,324	129,050	174,370	(4,198)	170,172
County	300020	Griggs County	0.474357%	15,292	55,843	-	-	71,135	1,401	2,717	271	28,693	33,082	24,908	(8,766)	16,142
County	300027	Mckenzie County	7.866753%	253,610	926,105	-	173,124	1,352,839	23,235	45,060	4,493	-	72,788	413,074	53,338	466,412
County	300028	McLean County	2.961063%	95,459	348,588	-	19,915	463,962	8,746	16,961	1,691	69,431	96,829	155,482	(14,061)	141,421
County	300044	Slope County	0.213233%	6,874	25,103	-	8,950	40,927	630	1,221	122	16,563	18,536	11,197	(1,029)	10,168
County	300045	Stark County	4.844673%	156,184	570,334	-	-	726,518	14,309	27,750	2,767	100,920	145,746	254,388	(28,479)	225,909
County	300051	Ward County	11.462062%	369,516	1,349,358	-	21,065	1,739,939	33,854	65,653	6,547	140,743	246,797	601,860	(37,380)	564,480
County	300053	Williams County	13.981512%	450,739	1,645,958	-	71,661	2,168,358	41,295	80,085	7,986	248,716	378,082	734,154	(44,429)	689,725
Total Law Enforcement with Prior Main System Service System			99.999998%	\$ 3,223,822	\$ 11,772,387	\$ -	\$ 1,438,989	\$ 16,435,198	\$ 295,356	\$ 572,789	\$ 57,117	\$ 1,360,560	\$ 2,285,822	\$ 5,250,885	\$ 22,163	\$ 5,273,048

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

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	200027	City of Mandan	30.483228%	\$ 60,586	\$ 833,788	\$ -	\$ -	\$ 894,374	\$ 17,176	\$ 36,321	\$ 1,196	\$ 80,875	\$ 135,568	\$ (301,704)	\$ (21,191)	\$ (322,895)
City	200097	City Of Devils Lake	13.114622%	26,066	358,716	-	9,120	393,902	7,389	15,626	514	3,527	27,056	(129,801)	1,403	(128,398)
City	200118	City of Berthold	0.924369%	1,837	25,284	-	896	28,017	521	1,101	36	1,076	2,734	(9,149)	(47)	(9,196)
County	300002	Barnes County	13.071208%	25,979	357,528	-	7,060	390,567	7,365	15,574	513	965	24,417	(129,371)	1,600	(127,771)
County	300030	Morton County	29.203088%	58,042	798,773	-	68,794	925,609	16,454	34,796	1,146	-	52,396	(289,034)	18,221	(270,813)
County	300040	Rolette County	13.203484%	26,242	361,146	-	10,150	397,538	7,440	15,732	518	2,625	26,315	(130,680)	1,925	(128,755)
		Total Law Enforcement without Prior Main System Service System	99.999999%	\$ 198,752	\$ 2,735,235	\$ -	\$ 96,020	\$ 3,030,007	\$ 56,345	\$ 119,150	\$ 3,923	\$ 89,068	\$ 268,486	\$ (989,739)	\$ 1,911	\$ (987,828)

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

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

Main System

Schedule of Deferred Outflows/(Inflows)

Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
State of ND	010100	Governor's Office	\$ 840,444	\$ 185,400	\$ 219,633	\$ 193,488	\$ 154,806	\$ 87,117	\$ -
State of ND	010800	Secretary Of State	1,019,799	211,895	257,900	223,815	218,336	107,853	-
State	011000	Office Of Management & Budget	2,063,028	446,476	536,875	468,722	403,273	207,682	-
State	011200	Information Technology Dept	14,137,909	3,022,202	3,704,832	3,189,817	2,713,464	1,507,594	-
State	011700	State Auditor's Office	2,451,653	524,822	637,167	552,700	484,062	252,902	-
State	011800	Central Services	908,730	197,520	237,035	207,020	170,423	96,732	-
State of ND	012000	State Treasurer's Office	269,902	58,710	70,197	61,496	51,553	27,946	-
State	012500	Attorney General's Office	6,985,338	1,522,232	1,844,048	1,600,381	1,321,741	696,936	-
State of ND	012700	Tax Department	3,884,352	826,887	1,024,585	875,694	748,044	409,142	-
State of ND	013000	Facility Management	1,057,925	219,255	277,446	233,541	198,527	129,156	-
State of ND	014000	Office Of Administrative Hearings	344,760	77,154	89,676	80,179	67,011	30,740	-
State	016000	Legislative Council	2,020,458	460,914	539,713	479,478	373,676	166,677	-
State of ND	018000	ND Supreme Court	10,394,620	2,224,659	2,752,237	2,354,091	1,975,588	1,088,045	-
State of ND	018800	Commission On Legal Counsel For Indigents	1,719,510	381,486	452,135	398,509	327,055	160,325	-
State	019000	Retirement & Investment Office	1,148,446	261,050	307,416	271,710	202,019	106,251	-
State	019200	ND Public Employees Retirement System	1,234,377	260,336	317,789	274,847	251,543	129,862	-
State of ND	020100	Public Instruction	3,040,657	656,809	803,421	691,979	556,242	332,206	-
State	020200	Education Standards & Practice	261,473	55,244	67,433	58,214	49,736	30,846	-
State	021500	ND University System Office	626,486	135,015	159,449	141,015	123,879	67,128	-
State of ND	022300	ND Youth Correctional Center	1,819,857	393,335	484,695	415,414	335,437	190,976	-
State of ND	022400	Juvenile Services - DOCR	1,015,637	218,848	265,543	230,284	195,503	105,459	-
State	022600	Land Department	1,403,713	308,315	367,514	322,657	268,320	136,907	-
State	022700	Bismarck State College	2,543,745	560,727	684,119	590,248	462,168	246,483	-
State	022800	Lake Region State College	851,895	178,954	228,808	191,108	155,138	97,887	-
State	022900	Williston State College	688,802	148,430	182,523	156,674	127,513	73,662	-
State	023000	University Of North Dakota	21,273,440	4,461,161	5,606,347	4,741,818	3,991,844	2,472,270	-
State	023500	North Dakota State University	18,320,328	3,917,749	4,860,441	4,147,267	3,415,605	1,979,266	-
State	023800	ND St College Of Science	2,692,686	560,737	715,466	599,013	510,864	306,606	-
State	023900	Dickinson State University	1,386,306	301,940	373,804	319,057	245,639	145,866	-
State	024000	Mayville State University	1,912,302	428,136	513,309	448,060	338,845	183,952	-
State	024100	Minot State University	2,748,856	584,533	738,127	622,093	509,572	294,531	-
State	024200	Valley City State University	1,020,211	225,039	277,543	237,515	180,096	100,018	-
State of ND	025000	ND State Library	651,807	138,536	173,471	147,051	120,864	71,885	-
State of ND	025200	SCHOOL FOR THE DEAF	826,925	174,418	211,996	183,936	169,849	86,726	-
State of ND	025300	School For The Blind	472,282	95,881	117,153	101,421	102,044	55,783	-
State	026100	ND Board Of Nursing	530,443	121,300	139,612	125,656	101,629	42,246	-
State of ND	027000	Career & Technical Education	1,083,636	225,336	271,173	237,545	243,683	105,899	-
State of ND	030100	ND Department Of Health	11,572,229	2,514,727	3,074,796	2,650,512	2,163,121	1,169,073	-
State of ND	031000	Life Skills and Transition Center	6,975,242	1,499,841	1,869,232	1,589,273	1,276,693	740,203	-
State of ND	031200	North Dakota State Hospital	9,200,845	1,950,114	2,452,058	2,072,855	1,713,371	1,012,447	-
State of ND	031300	ND Veterans Home	3,148,792	685,063	829,493	719,982	590,998	323,256	-
State of ND	031600	Indian Affairs Commission	88,882	16,920	23,139	18,444	15,738	14,641	-
State of ND	032100	Veterans Affairs Department	252,039	54,942	65,785	57,547	47,277	26,488	-
State of ND	032500	Department Of Human Services	40,628,291	8,722,508	10,711,036	9,207,563	7,675,107	4,312,077	-
State of ND	036000	Protection & Advocacy Project	1,084,118	231,904	283,892	244,606	206,210	117,506	-
State	038000	Job Service North Dakota	3,900,503	767,649	1,015,521	829,293	737,108	550,932	-
State	040100	Insurance Department	1,680,116	370,636	444,225	388,349	315,373	161,533	-
State of ND	040500	Industrial Commission	4,947,013	1,093,917	1,305,784	1,144,764	927,336	475,212	-
State of ND	040600	ND Department Of Labor	470,728	106,980	126,514	111,684	89,259	36,291	-
State of ND	040800	Public Service Commission	1,547,780	333,449	415,211	353,396	288,559	157,165	-
State of ND	041200	Aeronautics Commission	324,774	76,138	88,196	78,793	54,504	27,143	-
State of ND	041300	Department Of Financial Institutions	1,497,799	328,036	395,398	344,204	278,204	151,957	-
State of ND	041400	ND Securities Department	440,004	96,822	115,246	101,185	80,788	45,963	-
State	042600	State Board Of Law Examiners	134,734	27,088	36,445	29,408	24,742	17,051	-
State	042700	ND State Board Of Cosmetology	40,294	8,622	10,516	9,080	7,619	4,457	-
State	042800	ND State Plumbing Board	256,934	56,063	67,147	58,765	49,593	25,366	-
State	047100	Bank Of North Dakota	7,029,908	1,532,588	1,841,279	1,607,103	1,325,898	723,040	-
State	047200	Public Finance Authority	100,624	21,605	26,506	22,789	18,629	11,095	-
State	047300	Housing Finance Agency	1,542,533	328,872	400,948	346,568	297,431	168,714	-
State	047500	Mill & Elevator Association	4,374,881	962,268	1,184,720	1,014,975	769,407	443,511	-
State	048500	Workforce Safety & Insurance	12,808,124	2,894,167	3,352,982	3,005,652	2,519,168	1,036,155	-
State of ND	050200	Field Services Division	4,859,346	1,052,505	1,265,793	1,104,675	939,305	497,068	-
State of ND	050400	Highway Patrol	863,112	174,767	226,522	187,849	171,791	102,183	-
State of ND	051700	Department Of Corrections Transitional Services	1,262,550	269,127	329,449	284,185	250,995	128,794	-
State of ND	051800	James River Correctional Ctr	5,277,208	1,137,389	1,364,848	1,193,588	1,041,299	540,084	-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
State of ND	051900	State Penitentiary	\$ 7,066,831	\$ 1,532,472	\$ 1,844,790	\$ 1,608,733	\$ 1,360,159	\$ 720,677	\$ -
State	052000	Rough Rider Industries	666,499	136,355	174,782	145,980	130,215	79,167	-
State of ND	053000	Department Of Corrections And Rehabilitation	4,272,910	924,514	1,123,674	972,359	789,432	462,931	-
State of ND	054000	Adjutant General ND National Guard	7,040,100	1,537,585	1,851,108	1,612,932	1,313,451	725,024	-
State of ND	060100	Department Of Commerce	2,962,039	653,008	778,920	683,666	570,684	275,761	-
State of ND	060200	Dept Of Agriculture	2,297,387	491,182	602,369	518,260	433,316	252,260	-
State of ND	060700	Milk Marketing Board	122,524	26,045	31,991	27,502	23,314	13,672	-
State of ND	060800	ND Oilseed Council	32,361	7,597	8,431	7,791	6,345	2,197	-
State	061100	ND Soybean Council	275,543	59,606	72,087	62,631	52,054	29,165	-
State of ND	061400	ND Corn Utilization Council	102,874	15,547	21,624	17,481	33,681	14,541	-
State of ND	061600	State Seed Department	994,453	219,245	260,045	228,999	186,620	99,544	-
State	062400	Beef Commission	126,837	28,046	33,076	29,271	24,613	11,831	-
State of ND	062500	ND Wheat Commission	258,235	53,882	66,606	57,067	51,388	29,292	-
State of ND	062600	ND Barley Council	76,203	16,222	19,956	17,131	14,387	8,507	-
State	066500	State Fair Association	645,328	138,267	169,089	145,874	125,401	66,697	-
State of ND	067000	Racing Commission	81,558	17,572	21,445	18,505	15,119	8,917	-
State of ND	070100	Historical Society	2,590,720	556,476	674,707	585,637	505,768	268,132	-
State of ND	070900	ND Council On The Arts	200,957	42,485	51,869	44,797	39,065	22,741	-
State of ND	072000	Game & Fish Department	6,241,708	1,326,026	1,625,453	1,399,604	1,201,019	689,606	-
State of ND	075000	Parks & Recreation Department	2,338,079	519,384	623,155	544,357	437,653	213,530	-
State of ND	077000	Water Commission	3,605,170	781,195	958,072	824,082	672,234	369,587	-
State	080100	Department Of Transportation	33,242,159	7,007,263	8,770,092	7,440,048	6,279,908	3,744,848	-
State	090000	ND State Board Of Accountancy	300,295	71,269	79,401	73,159	58,035	18,431	-
State	090100	Board Of Medical Examiners	207,755	47,730	55,808	49,692	40,369	14,156	-
State	090200	Board Of Pharmacy	137,026	29,501	36,059	31,083	25,387	14,996	-
State	090600	Real Estate Commission	48,407	12,096	14,798	12,639	5,168	3,706	-
State	090900	Electrical Board	885,943	202,298	244,138	211,951	150,214	77,342	-
State	099501	ND System Information Technology Services	1,496,601	331,258	392,227	345,804	280,153	147,159	-
District Health Unit	100002	McIntosh District Health Unit	41,909	9,252	11,172	9,704	7,449	4,332	-
District Health Unit	100003	Wells County Dist Health Unit	144,479	30,849	36,802	32,294	27,692	16,842	-
District Health Unit	100004	Central Valley Health Unit	740,851	155,167	188,871	163,660	150,568	82,585	-
District Health Unit	100005	Dickey County Health District	140,783	29,756	35,328	31,155	28,873	15,671	-
District Health Unit	100006	Emmons County Public Health	130,903	29,120	34,121	30,339	25,674	11,649	-
District Health Unit	100007	Rollette County Public Health	305,933	67,446	79,661	70,374	57,880	30,572	-
District Health Unit	100008	Towner County Public Health Unit	62,001	13,394	15,752	13,967	12,076	6,812	-
District Health Unit	100009	Nelson-Griggs District Health Unit	86,618	18,593	22,677	19,581	16,274	9,493	-
District Health Unit	100010	First District Health Unit	1,481,980	318,006	384,676	334,459	290,237	154,602	-
District Health Unit	100011	Lake Region District Health Unit	455,670	98,666	121,473	104,109	81,861	49,561	-
District Health Unit	100012	Garrison Diversion Conservancy District	1,058,388	222,038	273,953	235,012	210,116	117,269	-
District Health Unit	100013	Upper Missouri Health Unit	600,344	126,867	156,084	134,276	122,923	60,194	-
District Health Unit	100014	Kidder County District Health Unit	30,662	7,074	8,302	7,371	5,926	1,989	-
District Health Unit	100015	Southwestern District Health Unit	785,392	170,166	207,205	179,027	143,489	85,505	-
District Health Unit	100017	City-County Health District	300,609	65,141	80,768	68,945	56,034	29,721	-
District Health Unit	100018	Sargent County District Health Unit	83,942	19,618	22,632	20,264	13,704	7,724	-
District Health Unit	100019	Traill District Health Unit	96,436	20,432	25,218	21,604	18,271	10,911	-
District Health Unit	100021	Cavalier County Health Dist	68,818	14,499	17,912	15,339	13,196	7,872	-
District Health Unit	100022	Walsh County Health District	126,773	26,447	33,809	28,249	23,327	14,941	-
District Health Unit	100023	Custer Health Unit	847,338	179,688	219,915	189,606	164,409	93,720	-
Political Subdivision	100024	Southeast Water Users District	589,645	129,363	143,372	132,755	120,521	63,634	-
City	200002	City Of Mcville	86,146	18,698	22,021	19,481	15,943	10,003	-
City	200003	City Of Drayton	165,110	35,048	42,759	36,989	33,362	16,952	-
City	200004	City Of Fessenden	20,828	3,701	4,938	4,044	5,155	2,990	-
City	200005	City Of Westhope	108,086	23,566	28,379	24,725	20,219	11,197	-
City	200006	City Of Belfield	299,667	62,664	76,532	66,201	62,177	32,093	-
City	200008	City Of Rolla	257,519	56,441	66,578	58,911	50,214	25,375	-
City	200009	City Of New Town	758,157	180,936	207,338	186,529	122,349	61,005	-
City	200010	City Of Cavalier	202,638	42,053	54,651	45,092	35,304	25,538	-
City	200011	City Of Harvey	336,308	71,723	87,330	75,568	65,352	36,335	-
City	200012	City Of Napoleon	(30,758)	(7,188)	(5,094)	(6,614)	(6,189)	(5,673)	-
City	200014	City Of Grand Forks	16,158,596	3,566,251	4,212,069	3,720,871	3,053,705	1,605,700	-
City	200015	City Of Killdeer	752,108	171,928	198,614	178,126	138,593	64,847	-
City	200016	City Of Ellendale	190,912	41,029	50,226	43,251	35,389	21,017	-
City	200017	City Of Wishek	242,107	58,808	65,410	60,222	42,697	14,970	-
City	200018	City Of Granville	(8,275)	(1,809)	(1,285)	(1,688)	(2,340)	(1,153)	-
City	200019	City Of Linton	145,100	30,220	37,239	31,981	28,988	16,672	-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)										
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter	
City	200020	City Of Finley	\$ 55,780	\$ 12,974	\$ 15,552	\$ 13,532	\$ 8,351	\$ 5,371		-
City	200021	City Of Wilton	100,001	23,319	27,370	24,196	15,686	9,430		-
City	200022	City Of Ray	116,590	26,334	32,301	27,635	16,698	13,622		-
City	200025	City Of Medora	156,563	33,796	41,698	35,662	27,387	18,020		-
City	200026	City Of Velva	116,101	26,256	31,004	27,411	22,471	8,959		-
City	200028	City Of Thompson	73,976	15,398	19,037	16,305	14,609	8,627		-
City	200029	City Of Williston	10,651,816	2,442,901	2,818,025	2,528,929	1,929,789	932,172		-
City	200030	City Of Bowman	417,659	93,015	111,066	97,194	73,174	43,210		-
City	200031	City Of Tioga	462,496	105,620	129,188	110,744	66,094	50,850		-
City	200033	City Of Rhame	23,255	3,050	4,461	3,504	7,842	4,398		-
City	200035	City Of Fargo	20,676,616	4,551,094	5,414,978	4,758,514	3,896,357	2,055,673		-
City	200036	City Of Jamestown	3,322,648	724,036	874,122	760,215	621,791	342,484		-
City	200037	City Of Beach	148,512	34,571	40,451	35,871	24,624	12,995		-
City	200038	City Of Glenburn	35,235	7,444	9,166	7,867	6,777	3,981		-
City	200040	City Of Kulm	13,541	2,010	4,183	2,588	3,232	1,528		-
City	200041	City Of Harwood	109,512	23,846	27,917	24,840	21,600	11,309		-
City	200045	City Of Mapleton	108,085	23,217	27,475	24,218	19,886	13,289		-
City	200046	City Of Wahpeton	1,107,392	235,692	298,367	250,928	201,744	120,661		-
City	200049	City Of Elgin	35,967	8,700	10,512	9,051	3,664	4,040		-
City	200050	City Of Rugby	349,501	75,765	92,610	79,922	67,717	33,487		-
City	200051	City Of New Salem	94,408	21,225	24,736	22,030	16,832	9,585		-
City	200052	City Of Walhalla	159,083	30,266	37,962	32,456	40,515	17,884		-
City	200053	City Of Gwinner	82,645	19,064	23,446	20,108	14,580	5,447		-
City	200054	City Of Kenmare	143,321	28,642	37,181	30,943	33,253	13,302		-
City	200055	City Of Watford City	2,888,386	660,547	761,519	683,845	528,929	253,546		-
City	200057	City Of Cooperstown	119,724	25,762	30,857	27,041	24,272	11,792		-
City	200058	City Of New England	43,592	8,517	11,447	9,222	7,353	7,053		-
City	200059	City Of Carrington	369,854	79,469	99,007	84,152	66,268	40,958		-
City	200060	City Of Mott	74,347	16,087	19,444	16,901	13,974	7,941		-
City	200061	City Of Larimore	72,952	16,681	19,732	17,358	11,904	7,277		-
City	200062	City Of Sherwood	21,651	4,388	5,317	4,648	5,198	2,100		-
City	200063	City Of Lamoure	119,490	25,204	30,511	26,557	24,947	12,271		-
City	200064	City Of Michigan	42,695	9,183	10,741	9,601	9,722	3,448		-
City	200065	City Of Park River	269,627	56,967	70,006	60,193	52,483	29,978		-
City	200067	City Of Hatton	20,335	4,222	6,040	4,667	3,284	2,122		-
City	200069	City Of Northwood	238,457	52,675	60,600	54,645	48,798	21,739		-
City	200070	City Of Powers Lake	20,086	2,989	4,144	3,403	8,113	1,437		-
City	200072	City Of Towner	37,821	8,128	9,911	8,618	8,981	2,183		-
City	200073	City Of Pembina	60,737	12,870	15,540	13,534	12,071	6,722		-
City	200075	City Of Underwood	50,431	10,690	13,159	11,296	9,603	5,683		-
City	200076	City Of New Leipzig	15,323	3,290	4,047	3,471	2,851	1,664		-
City	200077	City Of Stanley	355,014	82,811	102,878	87,301	51,984	30,040		-
City	200080	City Of Crosby	128,968	28,853	34,360	30,184	24,480	11,091		-
City	200083	City Of Grafton	931,597	198,887	243,073	209,831	182,432	97,374		-
City	200084	City Of Emerado	51,458	12,029	14,142	12,481	7,948	4,858		-
City	200085	City Of Lincoln	343,793	72,950	86,735	76,523	74,003	33,582		-
City	200086	City Of Minto	48,447	10,288	12,690	10,874	9,151	5,444		-
City	200087	City Of Ashley	98,423	22,494	26,027	23,284	17,046	9,572		-
City	200088	City Of Neche	19,811	4,053	5,239	4,347	3,781	2,391		-
City	200089	City Of Surrey	355,794	82,952	95,714	85,794	61,381	29,953		-
City	200090	City Of Hankinson	123,446	26,433	32,481	27,932	24,161	12,439		-
City	200091	City Of New Rockford	135,294	30,497	36,350	31,829	22,949	13,669		-
City	200094	City Of West Fargo	5,339,466	1,175,740	1,397,753	1,229,247	1,013,801	522,925		-
City	200097	City Of Devils Lake	878,474	214,605	241,173	219,836	135,618	67,242		-
City	200098	City Of Oakes	289,348	62,134	79,039	66,195	50,678	31,302		-
City	200100	City Of Mohall	79,871	16,017	20,243	17,103	16,741	9,767		-
City	200101	City Of Lidgerwood	51,397	11,943	13,968	12,388	8,441	4,657		-
City	200102	City Of McClusky	22,803	5,052	6,073	5,293	4,003	2,382		-
City	200103	City Of Burlington	156,394	37,388	42,719	38,529	25,893	11,865		-
City	200104	City Of Lisbon	361,688	78,091	90,984	81,224	71,178	40,211		-
City	200110	City Of Halliday	76,969	15,655	19,171	16,606	17,733	7,804		-
City	200111	City Of Maddock	98,721	22,435	26,281	23,328	17,825	8,852		-
City	200114	City Of Regent	65,500	15,682	17,518	16,080	11,726	4,494		-
City	200115	City Of Lakota	158,980	38,653	44,631	39,814	21,395	14,487		-
City	200117	City Of Alexander	83,749	21,897	24,305	22,285	10,370	4,892		-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
City	200118	City of Berthold	\$ 29,209	\$ 7,301	\$ 8,248	\$ 7,472	\$ 3,836	\$ 2,352	\$ -
City	200119	City of Carson	67,014	16,887	18,950	17,258	9,059	4,860	-
City	200120	City of Dodge	42,465	9,418	10,413	9,659	8,690	4,285	-
County	300001	Adams County	653,275	144,101	172,292	150,803	120,145	65,934	-
County	300002	Barnes County	2,213,077	490,261	582,108	512,123	411,243	217,342	-
County	300003	Benson County	1,118,990	238,545	291,401	251,558	216,695	120,791	-
County	300004	Billings County	1,765,682	381,722	460,549	400,897	336,921	185,593	-
County	300005	Bottineau County	1,970,934	422,107	514,555	444,772	378,700	210,800	-
County	300006	Bowman County	948,132	204,758	249,661	215,733	180,850	97,130	-
County	300007	Burke County	993,325	215,095	261,209	226,347	189,439	101,235	-
County	300008	Burleigh County	10,616,244	2,301,831	2,762,155	2,414,195	2,047,953	1,090,110	-
County	300009	Cass County	6,440,739	1,195,606	1,666,062	1,311,974	1,164,275	1,102,822	-
County	300010	Cavalier County	1,278,804	278,702	337,264	292,707	234,988	135,143	-
County	300011	Dickey County	1,067,428	227,715	278,856	240,355	207,936	112,566	-
County	300012	Divide County	1,525,388	339,154	413,911	356,612	262,322	153,389	-
County	300013	Dunn County	2,629,227	589,464	701,732	615,724	470,453	251,854	-
County	300014	Eddy County	575,097	123,111	149,238	129,568	112,855	60,325	-
County	300015	Emmons County	885,575	187,263	227,552	197,405	179,848	93,507	-
County	300016	Foster County	759,962	154,099	187,967	163,082	169,592	85,222	-
County	300018	Grand Forks County	9,312,169	1,986,856	2,426,378	2,095,025	1,801,679	1,002,231	-
County	300019	Grant County	724,536	152,846	186,035	161,253	148,592	75,810	-
County	300020	Griggs County	463,207	96,643	119,048	102,241	91,959	53,316	-
County	300021	Hettinger County	737,746	161,406	195,263	169,449	133,675	77,953	-
County	300023	Lamoure County	1,226,911	274,870	325,491	286,633	218,826	121,091	-
County	300024	Logan County	519,418	115,704	137,857	120,959	95,408	49,490	-
County	300025	Mchenry County	811,699	178,025	218,131	187,598	146,038	81,907	-
County	300026	McIntosh County	716,678	157,713	189,183	165,226	132,402	72,154	-
County	300027	Mckenzie County	8,747,238	1,998,320	2,292,043	2,066,104	1,615,274	775,497	-
County	300028	Mclean County	2,527,085	546,487	667,855	575,821	470,085	266,837	-
County	300029	Mercer County	2,508,476	561,793	664,443	586,135	464,482	231,623	-
County	300030	Morton County	3,990,373	884,404	1,057,311	924,996	716,444	407,218	-
County	300031	Mountrail County	4,744,419	1,068,325	1,254,771	1,111,982	866,897	442,444	-
County	300032	Nelson County	979,110	210,312	253,767	221,000	190,796	103,235	-
County	300033	Oliver County	474,522	105,355	127,037	110,438	83,863	47,829	-
County	300034	Pembina County	1,818,707	392,599	476,667	413,015	343,830	192,596	-
County	300035	Pierce County	1,538,303	346,212	413,222	361,899	274,440	142,530	-
County	300036	Ramsey County	2,260,015	487,544	587,361	511,744	429,273	244,093	-
County	300037	Ransom County	968,444	208,693	253,321	219,577	184,768	102,085	-
County	300038	Renville County	836,234	180,538	218,799	189,884	160,280	86,733	-
County	300039	Richland County	3,520,324	746,257	913,072	787,290	679,904	393,801	-
County	300040	Rolette County	1,313,909	281,945	343,625	296,941	248,323	143,075	-
County	300042	Sheridan County	382,113	83,738	101,260	87,949	70,976	38,190	-
County	300044	Slope County	328,882	73,095	88,983	76,780	55,992	34,032	-
County	300045	Stark County	3,884,050	854,077	1,025,679	895,371	727,611	381,312	-
County	300046	Steele County	693,441	159,385	187,392	165,723	118,790	62,151	-
County	300047	Stutsman County	4,115,331	910,062	1,096,313	954,125	742,369	412,462	-
County	300048	Towner County	755,485	166,010	197,876	173,679	142,671	75,249	-
County	300049	Traill County	1,878,762	405,754	491,887	426,624	354,105	200,392	-
County	300050	Walsh County	2,091,194	452,036	549,772	475,873	397,957	215,556	-
County	300051	Ward County	7,034,691	1,529,671	1,825,792	1,602,038	1,365,747	711,443	-
County	300052	Wells County	830,477	169,095	213,933	180,694	175,981	90,774	-
County	300053	Williams County	7,853,237	1,784,124	2,089,129	1,855,643	1,442,046	682,295	-
School District	400002	McClusky Public Schools	83,293	17,915	21,990	18,895	15,231	9,262	-
School District	400003	Lake Region Special Education Unit	307,471	62,005	79,204	66,389	62,905	36,968	-
School District	400004	Lidgerwood Public School	211,757	45,180	54,713	47,548	42,025	22,291	-
School District	400006	Halliday Public School	(9,190)	(2,018)	(668)	(1,617)	(533)	(4,354)	-
School District	400007	Oliver-Mercer Special Education Unit	164,913	35,236	45,149	37,684	30,930	15,914	-
School District	400008	Underwood School District #8	198,206	43,362	52,483	45,576	37,585	19,200	-
School District	400010	New Town Public School District	1,299,663	281,334	331,959	294,049	266,391	125,930	-
School District	400011	Bottineau Public School	837,359	183,196	224,458	193,009	149,581	87,115	-
School District	400012	Peace Garden Special Services	215,294	46,849	57,214	49,317	38,886	23,028	-
School District	400014	Beulah Public School #27	733,387	155,569	184,668	163,184	160,178	69,788	-
School District	400016	St John School District #3	564,778	121,830	144,537	127,537	115,668	55,206	-
School District	400017	Ellendale Public School District #40	307,052	68,156	81,553	71,337	56,225	29,781	-
School District	400018	Rural Cass Special Education Unit	77,602	13,057	19,379	14,718	16,838	13,610	-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Continued)

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
School District	400019	Fargo Public Schools	\$ 14,026,310	\$ 2,980,401	\$ 3,630,677	\$ 3,141,502	\$ 2,755,908	\$ 1,517,822	\$ -
School District	400020	Surrey Schools	385,778	82,944	101,132	87,371	73,037	41,294	-
School District	400021	Jamestown Public School District #1	1,914,502	413,689	505,610	436,282	368,626	190,295	-
School District	400023	Warwick Public School	303,530	64,759	77,225	67,937	63,467	30,142	-
School District	400024	Souris Valley Special Services	(372,927)	(85,509)	(75,360)	(83,119)	(92,370)	(36,569)	-
School District	400025	Rugby Public School District #5	436,833	95,165	115,004	99,862	78,772	48,030	-
School District	400026	Billings County School District	235,160	51,720	63,328	54,398	39,193	26,521	-
School District	400027	Belcourt School District #7	3,026,308	634,044	786,389	671,917	592,428	341,530	-
School District	400028	West Fargo Public School #6	12,394,712	2,778,200	3,267,619	2,893,430	2,283,153	1,172,310	-
School District	400029	Minot Public School District #1	11,616,324	2,541,636	3,036,408	2,661,306	2,210,498	1,166,476	-
School District	400030	Belfield Public School #13	276,422	64,718	75,671	67,100	44,447	24,486	-
School District	400031	Minto Public School District #20	235,117	52,566	63,794	55,220	41,849	21,688	-
School District	400033	Harvey Public School Dist #38	494,736	109,091	129,001	113,911	95,083	47,650	-
School District	400034	Oakes Public Schools	380,441	77,792	96,332	82,594	81,080	42,643	-
School District	400035	Larimore Public School District #44	367,442	80,338	97,669	84,419	65,038	39,978	-
School District	400036	Hazen Public School District #3	363,445	77,604	95,604	81,981	68,128	40,128	-
School District	400038	Park River Area School District	346,369	75,147	91,904	79,226	65,241	34,851	-
School District	400039	Hillsboro Public School	391,472	82,834	99,710	86,996	76,904	45,028	-
School District	400040	Lisbon Public School	385,889	81,940	100,834	86,566	73,506	43,043	-
School District	400042	Northern Cass School District #97	305,457	67,063	83,353	70,939	53,569	30,533	-
School District	400043	Mandaree Public School #36	127,883	24,572	36,930	27,941	31,909	6,531	-
School District	400044	Thompson Public School	237,081	50,289	61,151	52,989	46,834	25,818	-
School District	400045	Northern Plains Special Ed Unit	68,532	14,368	17,982	15,262	13,099	7,821	-
School District	400046	Bowman County School District #1	485,583	103,281	124,118	108,304	91,721	58,159	-
School District	400047	Apple Creek Elementary School	7,043	1,570	2,577	1,811	828	257	-
School District	400048	Burke Central School	178,754	43,452	48,824	44,569	29,699	12,210	-
School District	400049	Washburn Public School	290,412	66,183	78,385	68,977	50,204	26,663	-
School District	400050	Enderlin Area School District #24	357,583	76,621	92,703	80,559	69,062	38,638	-
School District	400051	Midkota School	188,496	46,818	52,117	47,867	30,197	11,497	-
School District	400052	Velva Public School	243,000	52,303	64,133	55,202	46,430	24,932	-
School District	400053	Sheyenne Valley Special Education Unit	311,439	62,680	79,272	66,959	65,581	36,947	-
School District	400054	Center Stanton Public School	150,696	31,741	39,388	33,601	28,101	17,865	-
School District	400055	Burleigh County Special Education Unit	30,280	6,339	7,828	6,711	5,958	3,444	-
School District	400056	New Rockford Sheyenne Public School	183,266	39,154	47,557	41,256	36,754	18,545	-
School District	400057	James River Multidistrict Special Education Unit	270,143	56,688	69,748	59,966	54,185	29,556	-
School District	400058	Newburg United Public School	149,476	32,285	39,010	33,907	27,983	16,291	-
School District	400059	Napoleon Public School District #2	207,356	45,864	54,608	47,974	39,392	19,518	-
School District	400060	Yellowstone School District #14	162,453	37,398	42,836	38,686	31,161	12,372	-
School District	400061	Cavalier Public Schools	249,121	53,770	66,655	56,938	47,479	24,279	-
School District	400062	Richland School District #44	202,807	41,311	52,321	44,059	39,680	25,436	-
School District	400063	Fort Totten School District #30	307,656	63,753	76,985	67,116	63,792	36,010	-
School District	400064	Bismarck Public Schools	16,071,384	3,555,206	4,272,656	3,726,118	2,947,392	1,570,012	-
School District	400065	Solen Public School Dist #3	450,390	98,593	111,996	101,973	94,654	43,174	-
School District	400068	Lakota Public School District #66	235,434	52,748	62,285	54,989	42,992	22,420	-
School District	400069	Stanley Community Public School District #2	1,109,366	254,655	295,786	263,957	194,270	100,698	-
School District	400070	Mandan Public School District #1	4,929,579	1,080,458	1,301,886	1,133,234	903,576	510,425	-
School District	400072	Killdeer Public School #16	342,526	76,097	93,882	80,139	54,137	38,271	-
School District	400073	Glenburn School District	324,567	71,355	84,656	74,558	61,678	32,320	-
School District	400074	New Public School #8	629,079	143,578	164,590	148,331	113,087	59,493	-
School District	400075	Williston Public School #1	5,940,848	1,342,567	1,547,485	1,391,425	1,143,004	516,367	-
School District	400076	Valley City Public School	753,367	164,063	196,104	171,697	139,566	81,937	-
School District	400077	Dickinson Public Schools	3,815,598	837,290	999,703	876,848	735,245	366,512	-
School District	400078	Drayton Public School #19	156,681	29,621	36,891	31,646	38,091	20,432	-
School District	400079	Mohall Lansford Sherwood School	270,219	61,050	72,288	63,638	47,404	25,839	-
School District	400080	Westhope Public School #17	168,247	37,001	45,132	38,917	29,608	17,589	-
School District	400081	Kindred Public School District #2	228,212	48,383	60,605	51,351	42,024	25,849	-
School District	400082	Grafton Public School District #3	1,225,149	275,680	323,802	287,119	229,585	108,963	-
School District	400083	Wilton Public School District	189,243	42,264	50,189	44,203	36,781	15,806	-
School District	400084	Sheyenne Valley Career And Tech Center	72,627	16,125	19,210	16,845	12,984	7,463	-
School District	400085	White Shield School Dist #85	880,751	197,228	229,824	204,708	157,766	91,225	-
School District	400086	Tgu School District #60	1,203,263	264,934	318,748	277,923	226,294	115,364	-
School District	400087	Turtle Lake Mercer School District #72	254,485	62,293	73,325	64,498	33,001	21,368	-
School District	400088	Lamoure School District #8	211,536	45,962	58,484	48,973	37,130	20,987	-
School District	400089	Divide County School Dist #1	393,058	84,690	103,432	89,342	77,310	38,284	-
School District	400090	Mott/Regent School Dist #1	256,609	55,523	67,220	58,366	48,773	26,727	-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Continued)

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
School District	400091	United Public School District # 7	\$ 818,632	\$ 186,769	\$ 219,052	\$ 194,115	\$ 142,484	\$ 76,212	\$ -
School District	400092	Kulm Public School District #7	213,474	47,678	57,614	49,990	37,035	21,157	-
School District	400093	Midway Public School District #128	278,408	58,663	73,392	62,225	50,899	33,229	-
School District	400094	Dunseith School District #1	1,225,864	266,799	313,492	278,197	240,864	126,512	-
School District	400095	Carrington School District #49	255,069	52,689	65,678	55,941	50,583	30,178	-
School District	400096	Glen Ullin Public School #48	152,713	33,163	41,628	35,216	27,732	14,974	-
School District	400099	Manvel Public School	154,419	33,369	39,482	34,862	30,255	16,451	-
School District	400100	Maple Valley School District	200,690	44,451	53,546	46,674	38,583	17,436	-
School District	400101	North Border School District # 100	464,254	102,163	120,932	106,796	92,116	42,247	-
School District	400102	Mckenzie Cty Public School #1	1,835,779	414,215	480,296	429,487	334,777	177,004	-
School District	400103	Devils Lake Public School	2,086,168	450,104	540,841	472,228	401,410	221,585	-
School District	400104	Mt Pleasant School Dist #4	260,765	59,339	70,626	61,932	45,053	23,815	-
School District	400105	Central Cass Public School District #7	787,132	171,036	200,217	178,164	155,282	82,433	-
School District	400106	Milnor Public School District #2	274,482	61,197	72,771	63,863	47,846	28,805	-
School District	400107	Mapleton Public School	113,497	24,876	28,257	25,799	26,249	8,316	-
School District	400108	Linton Public School District #36	338,022	74,204	89,170	77,720	60,413	36,515	-
School District	400109	Tioga Public School District #15	496,475	110,350	132,459	115,507	87,494	50,665	-
School District	400114	Zeeland Public Schools	45,855	9,796	12,014	10,335	8,541	5,169	-
School District	400117	Garrison Public School District #51	411,385	92,293	109,845	96,444	75,085	37,718	-
School District	400118	Kenmare Public School District #28	361,119	81,683	96,908	85,265	65,605	31,658	-
School District	400119	Lewis & Clark Public Schools	204,727	43,872	55,692	46,851	40,744	17,568	-
School District	400120	Sw Special Education Unit	70,026	15,157	18,144	15,917	14,665	6,143	-
School District	400121	North Valley Career & Technology Center	131,820	29,959	35,370	31,199	22,958	12,334	-
School District	400122	Dakota Prairie Public School	370,740	82,306	99,732	86,392	65,019	37,291	-
School District	400123	Beach Public School District #3	485,971	109,385	133,248	114,992	84,648	43,698	-
School District	400124	Rolette Public School	204,189	44,426	52,497	46,401	40,020	20,845	-
School District	400125	Drake Public School District	123,893	28,117	34,318	29,473	18,069	13,916	-
School District	400137	New Salem Almont School District #49	377,755	82,019	96,937	85,628	72,729	40,442	-
School District	400138	Max Public School	220,036	47,562	57,863	50,058	41,369	23,184	-
School District	400139	East Central Special Education Unit	368,779	85,119	98,251	88,103	65,664	31,642	-
School District	400140	North Sargent School District #3	257,907	55,451	66,792	58,128	46,633	30,903	-
School District	400141	Wahpeton Public School District 37	921,959	199,326	242,375	209,681	170,806	99,771	-
School District	400142	Medina Public School District #3	132,333	28,184	34,414	29,720	25,602	14,413	-
School District	400143	Pingree-Buchanan School District	173,449	36,409	44,398	38,399	34,355	19,888	-
School District	400144	West River Student Services	108,313	24,743	28,462	25,641	21,241	8,226	-
School District	400145	Leeds Public School District 6	73,402	15,305	20,102	16,474	13,010	8,511	-
School District	400147	Sawyer Public School	94,070	17,742	23,170	19,237	22,761	11,160	-
School District	400148	Wilmax Multidistrict Special Education Unit	564,593	127,980	150,969	133,232	98,006	54,406	-
School District	400149	Great Northwest Education Cooperative	110,145	24,216	29,221	25,363	18,661	12,684	-
School District	400150	Anamoose Public School District #14	160,240	41,761	46,423	42,508	19,481	10,067	-
School District	400151	South Prairie School District #70	649,991	165,190	183,826	168,493	90,506	41,976	-
School District	400152	South East Education Cooperative	566,298	124,295	137,193	127,418	116,154	61,238	-
School District	400153	South Heart Public School District #9	321,337	73,523	81,687	75,500	65,333	25,294	-
Political Subdivision	500002	Cass County Water Resource District	168,648	36,249	43,308	37,957	32,135	18,999	-
Political Subdivision	500003	Walsh County Water Resource District	33,331	7,345	8,724	7,687	6,647	2,928	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(2,907)	(710)	(252)	(601)	(1,030)	(314)	-
Political Subdivision	500006	James River Soil Conservation District	41,439	9,493	11,101	9,859	7,318	3,668	-
Political Subdivision	500007	Burleigh County Soil Conservation District	90,326	20,496	25,138	21,554	14,414	8,724	-
Political Subdivision	500008	Traill County Water Resource District	(2,724)	(1,035)	553	(645)	(1,584)	(13)	-
Political Subdivision	500009	Grafton Park District	116,089	25,104	29,821	26,292	23,790	11,082	-
Political Subdivision	500010	Cass County Soil Conservation District	157,550	34,819	40,903	36,320	31,423	14,085	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	130,896	29,082	33,673	30,157	24,468	13,516	-
Political Subdivision	500016	Greater Ramsey Water District	220,137	47,898	57,636	50,269	42,017	22,317	-
Political Subdivision	500017	Carnegie Regional Library	26,445	6,038	7,707	6,435	4,424	1,841	-
Political Subdivision	500018	Griggs County Public Library	34,934	7,574	8,891	7,892	6,784	3,793	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	327,550	70,666	84,749	74,035	61,066	37,034	-
Political Subdivision	500022	Consolidated Waste Ltd	105,269	23,757	28,004	24,723	18,267	10,518	-
Political Subdivision	500023	Walsh County Housing Authority	16,528	3,473	4,339	3,683	3,121	1,912	-
Political Subdivision	500024	Williams County Soil Conservation District	37,309	7,988	9,430	8,363	7,970	3,558	-
Political Subdivision	500025	Bowman City Park Board	64,911	15,829	18,263	16,316	9,196	5,307	-
Political Subdivision	500028	Williston Housing Authority	80,287	16,075	23,791	17,948	12,266	10,207	-
Political Subdivision	500030	Minot Rural Fire Department	125,997	28,328	32,668	29,381	24,789	10,831	-
Political Subdivision	500031	Central Plains Water District	81,700	16,023	21,172	17,357	17,281	9,867	-
Political Subdivision	500033	Ransom County Soil Cons Dist	16,035	2,590	4,214	2,991	2,601	3,639	-
Political Subdivision	500038	Jamestown Regional Airport	65,303	11,575	15,703	12,705	15,666	9,654	-

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Main System (Concluded)

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
Political Subdivision	500040	Fargo Park District	\$ 2,560,360	\$ 570,734	\$ 661,684	\$ 592,203	\$ 483,097	\$ 252,642	\$ -
Political Subdivision	500041	Bismarck Rural Fire Protection	356,272	79,258	93,444	82,671	68,032	32,867	-
Political Subdivision	500045	Dunseith Community Nursing Home	487,116	107,940	135,049	114,647	92,959	36,521	-
Political Subdivision	500047	Mercer County Soil Conservation District	(12,042)	(2,003)	(949)	(1,812)	(5,587)	(1,691)	-
Political Subdivision	500049	West Fargo Park District	756,455	164,754	196,226	172,331	143,319	79,825	-
Political Subdivision	500053	Stutsman County Housing Authority	111,659	25,328	29,346	26,289	21,421	9,275	-
Political Subdivision	500054	Grand Forks County Water Resource District	7,455	1,329	2,386	1,590	990	1,160	-
Political Subdivision	500055	Southeast Region Career & Technology Center	55,949	11,921	14,684	12,589	10,449	6,306	-
Political Subdivision	500056	Cavalier County Job Development Authority	28,852	6,236	7,594	6,562	5,341	3,119	-
Political Subdivision	500057	Barnes County Soil Conservation District	19,345	4,473	6,632	4,989	2,432	819	-
Political Subdivision	500059	Trail Rural Water District	80,517	16,165	19,255	17,044	19,936	8,117	-
Political Subdivision	500061	Ward County Water Resource District	19,348	4,043	5,052	4,292	3,731	2,230	-
Political Subdivision	500063	Southwest Water Authority	2,144,003	480,278	565,113	500,360	398,393	199,859	-
Political Subdivision	500068	Burleigh County Council On Aging	481,198	104,621	123,953	109,293	92,194	51,137	-
Political Subdivision	500072	Watford City Park District	516,010	116,417	130,805	119,879	103,229	45,680	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	60,266	12,932	15,857	13,644	11,339	6,494	-
Political Subdivision	500081	Ramsey County Housing Authority	163,452	36,155	42,999	37,775	30,077	16,446	-
Political Subdivision	500082	Grand Forks Public Library	414,077	92,380	109,929	96,456	73,363	41,949	-
Political Subdivision	500084	Rolette County Soil Conservation District	20,194	4,180	5,164	4,428	4,140	2,282	-
Political Subdivision	500085	Jameson Parks And Recreation District	353,079	78,978	89,068	81,358	68,804	34,871	-
Political Subdivision	500091	Ramsey County Water Resource District	27,400	5,984	6,881	6,202	5,374	2,959	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	230,221	49,383	58,984	51,795	46,932	23,127	-
Political Subdivision	500108	North Dakota Firefighters Association	28,212	5,728	9,149	6,555	3,677	3,103	-
Political Subdivision	500109	James River Valley Library System	213,901	48,702	57,665	50,798	38,515	18,221	-
Political Subdivision	500110	Grand Forks Park District	1,208,935	272,877	322,227	284,213	211,777	117,841	-
Political Subdivision	500111	McIntosh County Housing Authority	21,852	4,590	5,694	4,864	4,265	2,439	-
School District	500113	Lonetree Special Education Unit	63,351	14,046	16,591	14,650	11,817	6,247	-
School District	500114	Roughrider Education Services Program (RESP)	21,648	5,437	6,362	5,604	2,276	1,969	-
Political Subdivision	500116	Western Area Water Supply Authority	783,367	188,884	217,467	194,851	121,301	60,864	-
Political Subdivision	500118	Crosby Park District	112,366	24,677	27,093	25,262	23,152	12,182	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	102,910	24,415	28,181	25,255	17,645	7,414	-
Political Subdivision	500121	Devils Lake Park Board	395,663	96,202	107,055	98,494	68,740	25,172	-
Political Subdivision	500122	North Central Soil Conservation District	72,189	17,263	19,282	17,752	14,551	3,341	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	70,148	15,395	17,004	15,785	14,380	7,584	-
Political Subdivision	500125	Wahpeton Park Board	657,373	144,234	159,728	147,986	134,456	70,969	-
State	030500	Tobacco Prevention/Control Committee	(272,175)	(46,853)	(46,853)	(47,588)	(84,677)	(46,204)	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(30,406)	(6,881)	(6,881)	(6,879)	(6,621)	(3,144)	-
Political Subdivision	500039	Pierce County Soil Conservation District	(9,427)	(1,359)	(1,359)	(1,359)	(2,082)	(3,268)	-
Political Subdivision	200079	City of Scranton	(22,670)	(7,608)	(7,608)	(7,454)	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	(32,565)	(10,927)	(10,927)	(10,711)	-	-	-
Total Main System			\$ 646,285,004	\$ 140,387,868	\$ 170,049,404	\$ 147,571,315	\$ 121,701,883	\$ 66,574,534	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

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

Judges

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2018	2019	2020	2021	2022	Thereafter
State of ND	018000	ND Supreme Court	\$ 1,800,650	\$ (17,062)	\$ 1,059,945	\$ 945,487	\$ (187,720)	\$ -	\$ -
		Total Judges System	<u>\$ 1,800,650</u>	<u>\$ (17,062)</u>	<u>\$ 1,059,945</u>	<u>\$ 945,487</u>	<u>\$ (187,720)</u>	<u>\$ -</u>	<u>\$ -</u>

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Law Enforcement with Prior Main System Service

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
State	012500	Attorney General's Office	\$ 1,383,398	\$ 278,995	\$ 325,494	\$ 299,540	\$ 265,225	\$ 214,144	\$ -
State of ND	054000	Adjutant General ND National Guard	516,440	117,549	127,509	121,762	101,735	47,885	-
City	200010	City Of Cavalier	41,886	7,187	8,940	8,068	10,090	7,601	-
City	200016	City Of Ellendale	33,477	6,167	7,343	6,745	7,694	5,528	-
City	200028	City Of Thompson	19,182	2,713	3,314	3,091	6,120	3,944	-
City	200029	City Of Williston	1,363,757	286,139	327,958	303,882	248,672	197,106	-
City	200030	City Of Bowman	52,041	10,686	12,753	11,527	8,126	8,949	-
City	200070	City Of Powers Lake	46,568	10,631	12,082	11,141	6,096	6,618	-
City	200103	City Of Burlington	42,463	8,230	9,670	8,907	8,965	6,691	-
County	300001	Adams County	103,883	21,975	24,862	23,239	20,216	13,591	-
County	300003	Benson County	96,571	23,604	25,950	24,290	11,618	11,109	-
County	300006	Bowman County	83,015	17,409	20,243	18,561	13,586	13,216	-
County	300009	Cass County	4,364,758	977,126	1,073,770	1,018,010	843,668	452,184	-
County	300013	Dunn County	430,119	96,331	109,128	101,125	65,073	58,462	-
County	300020	Griggs County	38,053	5,594	7,422	6,550	10,025	8,462	-
County	300027	Mckenzie County	1,280,051	291,485	321,802	303,048	216,238	147,478	-
County	300028	Mclean County	367,133	75,578	86,989	80,439	66,850	57,277	-
County	300044	Slope County	22,391	5,426	6,248	5,682	1,945	3,090	-
County	300045	Stark County	580,772	118,182	136,852	126,443	112,330	86,965	-
County	300051	Ward County	1,493,142	309,606	353,778	328,986	288,212	212,560	-
County	300053	Williams County	1,790,276	378,828	432,709	401,230	317,045	260,464	-
Total Law Enforcement with Prior Main System Service System			\$ 14,149,376	\$ 3,049,441	\$ 3,434,816	\$ 3,212,266	\$ 2,629,529	\$ 1,823,324	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

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

Law Enforcement without Prior Main System Service

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2018	2019	2020	2021	2022	Thereafter
City	200027	City of Mandan	\$ 758,806	\$ 201,878	\$ 207,789	\$ 201,113	\$ 148,026	\$ -	\$ -
City	200097	City Of Devils Lake	366,846	97,373	99,916	97,044	72,513	-	-
City	200118	City of Berthold	25,283	6,717	6,897	6,694	4,975	-	-
County	300002	Barnes County	366,150	97,252	99,786	96,924	72,188	-	-
County	300030	Morton County	873,213	231,922	237,585	231,190	172,516	-	-
County	300040	Rolette County	371,223	98,545	101,105	98,214	73,359	-	-
Total Law Enforcement with Prior Main System Service System			\$ 2,761,521	\$ 733,687	\$ 753,078	\$ 731,179	\$ 543,577	\$ -	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

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

Main System (Continued)

Employer Type	Employer ID	Employer	During Year Ending Recognition Period			Share of Contributions			Changes in Proportionate Share			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions					
			2015	2016	2017	2015	2016	2017	2018	2019	2020	2021	2022	Thereafter			
			5.98	5.8568	5.511	5.98	5.8568	5.511	Total Deferred	2018	2019	2020	2021	2022	Thereafter		
City	200011	City Of Harvey	\$ (512)	\$ (3)	\$ 1,181	\$ (18,989)	\$ (8,852)	\$ 13,306	\$ (3,691)	\$ (2,144)	\$ (2,144)	\$ (2,079)	\$ 1,334	\$ 1,342	\$ -		
City	200012	City Of Napoleon	2,371	(1,140)	7,504	(21,756)	38,804	(119,307)	(76,373)	(17,098)	(17,098)	(17,031)	(14,778)	(10,368)	-		
City	200014	City Of Grand Forks	(33,922)	(49,988)	(230,611)	565,606	706,146	1,931,067	2,088,943	509,501	509,501	507,725	404,545	157,671	-		
City	200015	City Of Killdeer	(1,651)	(8,057)	(3,131)	80,964	140,121	57,184	170,735	45,620	45,620	45,355	29,127	5,013	-		
City	200016	City Of Ellendale	(4,563)	(3,860)	(4,058)	6,588	(17,424)	8,327	(9,462)	(2,504)	(2,504)	(2,509)	(2,339)	394	-		
City	200017	City Of Wishek	347	(1,559)	(298)	55,790	106,059	2,137	98,295	27,564	27,564	27,379	15,619	169	-		
City	200018	City Of Granville	97	(64)	2,388	1,025	515	(27,507)	(19,706)	(4,293)	(4,293)	(4,298)	(4,492)	(2,329)	-		
City	200019	City Of Linton	(898)	(1,172)	(316)	(16,591)	(9,991)	10,400	(7,811)	(3,001)	(3,001)	(2,940)	197	934	-		
City	200020	City Of Finley	(2,340)	(1,889)	(1,475)	21,684	(7,874)	(2,919)	(387)	771	771	705	(2,225)	(409)	-		
City	200021	City Of Wilton	(1,073)	(884)	640	33,057	(10,043)	3,119	11,756	4,147	4,147	4,043	(930)	349	-		
City	200022	City Of Ray	415	4,331	(269)	42,947	(60,778)	2,902	(13,407)	(1,909)	(1,909)	(2,053)	(7,779)	243	-		
City	200025	City Of Medora	(1,346)	619	1,802	15,446	(38,995)	1,456	(15,579)	(3,603)	(3,603)	(3,651)	(5,025)	303	-		
City	200026	City Of Velva	2,181	(955)	1,643	(3,772)	43,406	(19,829)	12,670	3,785	3,785	3,790	2,996	(1,866)	-		
City	200028	City Of Thompson	(538)	(154)	(517)	(7,254)	(8,300)	5,597	(5,293)	(1,824)	(1,824)	(1,798)	(317)	470	-		
City	200029	City Of Williston	15,588	(29,869)	36,345	1,424,415	1,484,355	945,926	2,479,431	667,382	667,382	662,567	391,019	91,081	-		
City	200030	City Of Bowman	(2,693)	6,099	(1,707)	59,435	(48,648)	31,197	24,395	7,575	7,575	7,383	(873)	2,735	-		
City	200031	City Of Tioga	4,022	21,109	6,464	170,060	(203,531)	(27,943)	(50,961)	(5,933)	(5,933)	(6,517)	(30,584)	(1,994)	-		
City	200033	City Of Rhame	1,021	2,420	(815)	(34,659)	(4,852)	14,098	(7,492)	(3,630)	(3,630)	(3,518)	2,053	1,233	-		
City	200035	City Of Fargo	(47,004)	(138,554)	(64,724)	581,607	961,486	1,344,906	1,856,209	462,203	462,203	460,418	352,683	118,702	-		
City	200036	City Of Jamestown	(5,013)	(10,910)	(4,990)	55,552	(27,011)	69,357	52,902	13,656	13,656	13,489	6,134	5,967	-		
City	200037	City Of Beach	(820)	600	(192)	37,242	5,345	(1,822)	20,415	6,741	6,741	6,617	505	(189)	-		
City	200038	City Of Glenburn	(259)	(69)	(78)	(1,757)	(3,448)	1,353	(2,278)	(706)	(706)	(700)	(286)	120	-		
City	200040	City Of Kulm	297	1,247	3,794	(16,679)	4,691	(39,889)	(33,800)	(8,275)	(8,275)	(8,223)	(5,682)	(3,345)	-		
City	200041	City Of Harwood	(421)	(243)	(1,665)	(2,133)	4,543	25,213	20,834	4,580	4,580	4,588	4,903	2,183	-		
City	200045	City Of Mapleton	(589)	1,729	(1,365)	9,343	(35,253)	41,726	15,323	3,064	3,064	3,034	2,420	3,741	-		
City	200046	City Of Wahpeton	(10,119)	12,929	11,556	(6,952)	(125,520)	(225,822)	(258,035)	(60,959)	(60,959)	(60,900)	(55,351)	(19,866)	-		
City	200049	City Of Elgin	(182)	1,402	(64)	27,196	(26,842)	(199)	(3,504)	125	125	37	(3,768)	(23)	-		
City	200050	City Of Rugby	2,713	(1,417)	7,887	(25,159)	49,243	(54,064)	(17,488)	(3,967)	(3,967)	(3,889)	(1,383)	(4,282)	-		
City	200051	City Of New Salem	(432)	(113)	(1,120)	14,361	(6,161)	19,568	17,911	4,605	4,605	4,560	2,428	1,713	-		
City	200052	City Of Walhalla	2,350	(1,302)	(822)	(100,382)	54,044	7,607	(8,567)	(6,157)	(6,157)	(5,831)	8,948	630	-		
City	200053	City Of Gwinner	(662)	(2,729)	510	5,787	38,083	(47,733)	(12,818)	(1,676)	(1,676)	(1,693)	(3,395)	(4,378)	-		
City	200054	City Of Kenmare	5,823	(872)	(2,436)	(75,274)	66,903	(60,586)	(42,712)	(11,776)	(11,776)	(11,543)	(5,842)	(5,842)	-		
City	200055	City Of Watford City	3,625	(3,312)	(14,603)	340,767	424,501	307,372	688,623	182,630	182,630	181,476	114,738	27,149	-		
City	200057	City Of Cooperstown	1,657	(495)	(248)	(14,614)	18,564	4,252	8,720	1,645	1,645	1,690	3,371	369	-		
City	200058	City Of New England	(612)	119	(140)	2,125	(38,487)	5,374	(20,228)	(5,348)	(5,348)	(5,353)	(4,663)	484	-		
City	200059	City Of Carrington	(479)	4,309	7,385	13,985	(61,102)	(38,089)	(55,803)	(13,009)	(13,009)	(13,079)	(2,849)	(2,849)	-		
City	200060	City Of Mott	970	(146)	(1,374)	(375)	(4,022)	5,849	1,217	199	199	200	204	415	-		
City	200061	City Of Larimore	1,113	1,248	1,875	17,395	(11,241)	2,826	6,490	2,242	2,242	2,180	(610)	436	-		
City	200062	City Of Sherwood	852	709	145	(10,561)	8,543	47	1,412	(9)	(9)	26	1,387	17	-		
City	200063	City Of Lamoure	1,222	(277)	(283)	(22,184)	17,049	4,267	3,858	82	82	150	3,175	369	-		
City	200064	City Of Michigan	1,441	(66)	(70)	(13,971)	23,475	(436)	8,756	1,810	1,810	1,850	3,332	(46)	-		
City	200065	City Of Park River	(337)	180	(849)	(19,611)	(16,954)	8,835	(14,449)	(4,751)	(4,751)	(4,683)	(1,005)	741	-		
City	200067	City Of Hatton	(402)	1,348	1,615	(481)	(3,735)	(22,711)	(19,278)	(4,384)	(4,384)	(4,379)	(4,175)	(1,956)	-		
City	200069	City Of Northwood	6,705	1,568	499	(21,942)	56,661	42,310	65,793	15,162	15,162	15,213	16,287	3,969	-		
City	200070	City Of Powers Lake	2,594	(114)	(1,652)	(43,242)	38,649	(10,796)	(5,071)	(2,476)	(2,476)	(2,342)	3,376	(1,153)	-		
City	200072	City Of Towner	2,615	(813)	3,082	(19,675)	36,473	(22,647)	(1,034)	(314)	(314)	(256)	1,665	(1,815)	-		
City	200073	City Of Pembina	(227)	(97)	13	(4,747)	(2,110)	7,917	2,560	230	230	248	1,117	735	-		
City	200075	City Of Underwood	(375)	(112)	(136)	(1,609)	(5,455)	1,718	(3,358)	(996)	(996)	(988)	(525)	147	-		
City	200076	City Of New Leipzig	(117)	(48)	(46)	67	(1,265)	(308)	(1,181)	(296)	(296)	(298)	(257)	(34)	-		
City	200077	City Of Stanley	(3,076)	(30)	11,361	112,759	(7,278)	(172,629)	(82,160)	(12,169)	(12,169)	(12,538)	(30,331)	(14,953)	-		
City	200080	City Of Crosby	(280)	(2,541)	355	1,285	32,297	(13,901)	9,007	2,791	2,791	2,788	1,893	(1,256)	-		
City	200083	City Of Grafton	(935)	(3,442)	982	(71,944)	34,282	(19,331)	(31,029)	(10,251)	(10,251)	(10,008)	1,180	(1,699)	-		
City	200084	City Of Emerald	(327)	(784)	(95)	17,721	(5,757)	1,419	5,444	2,032	2,032	1,972	(716)	124	-		
City	200085	City Of Lincoln	7,034	4,332	(2,042)	(77,575)	79,246	30,850	43,466	7,701	7,701	7,936	17,455	2,673	-		
City	200086	City Of Minto	(371)	(97)	(108)	(1,071)	(5,470)	704	(3,896)	(1,084)	(1,084)	(1,080)	(704)	56	-		
City	200087	City Of Ashley	(434)	24	(378)	20,348	(4,617)	18,175	21,467	5,775	5,775	5,709	2,556	1,652	-		
City	200088	City Of Neche	(207)	(59)	73	(2,073)	(3,764)	(2,961)	(6,018)	(1,558)	(1,558)	(1,552)	(1,082)	(268)	-		
City	200089	City Of Surrey	(829)	(1,899)	1,029	75,268	45,722	13,409	77,772	22,550	22,550	22,301	9,033	1,338	-		
City	200090	City Of Hankinson	(226)	(308)	897	(10,552)	10,881	(12,998)	(8,314)	(2,193)	(2,193)	(2,159)	(648)	(1,121)	-		
City	200091	City Of New Rockford	(886)	(229)	(265)	26,060	(14,344)	6,193	7,799	2,798	2,798	2,712	(1,057)	548	-		
City	200094	City Of West Fargo	696	27,029	(16,163)	75,901	341,527	287,202	502,728	124,918	124,918	124,661	103,097	25,134	-		

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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

Employer Type	Employer ID	Employer	During Year Ending Recognition Period			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			2015	2016	2017	2015	2016	2017	Total Deferred	2018	2019	2020	2021	2022	Thereafter
			3.92	4.3761	4.2897	3.92	4.3761	4.2897							
			Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share									
State of ND	018000	ND Supreme Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total Judges System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

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 Recognition Period			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions										
		2015	2016	2017	2015	2016	2017								
		5.97	5.8647	5.7816	5.97	5.8647	5.7816								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share			Total Deferred	2018	2019	2020	2021	2022	Thereafter
State	012500	Attorney General's Office	\$ (12,896)	58,880	\$ (4,344)	\$ (160,908)	(349,178)	\$ (39,926)	\$ (314,378)	\$ (86,269)	\$ (86,269)	\$ (85,395)	\$ (50,460)	(5,985)	\$ -
State of ND	054000	Adjutant General ND National Guard	(284)	8,241	(3,952)	-	216,802	9,364	152,775	39,309	39,309	39,309	34,115	733	-
City	200010	City Of Cavalier	3,945	1,496	2,479	(31,598)	(7,686)	(7,646)	(22,110)	(6,581)	(6,581)	(6,442)	(1,809)	(697)	-
City	200016	City Of Ellendale	1,136	1,119	(638)	(17,507)	(2,771)	329	(9,488)	(3,077)	(3,077)	(2,996)	(295)	(43)	-
City	200028	City Of Thompson	3,746	4,328	(813)	(28,516)	-	8,898	(2,784)	(2,013)	(2,013)	(1,889)	2,036	1,095	-
City	200029	City Of Williston	11,400	23,445	17,579	(22,058)	(254,880)	(24,029)	(163,148)	(42,363)	(42,363)	(42,311)	(35,241)	(870)	-
City	200030	City Of Bowman	(1,787)	3,357	1,904	8,413	(36,119)	(8,117)	(23,432)	(5,551)	(5,551)	(5,585)	(5,907)	(838)	-
City	200070	City Of Powers Lake	(1,127)	2,355	(1,483)	22,179	(25,619)	(393)	(6,408)	(766)	(766)	(870)	(3,754)	(252)	-
City	200103	City Of Burlington	1,163	2,307	(686)	(14,103)	(6,694)	(237)	(10,091)	(3,076)	(3,076)	(3,008)	(807)	(124)	-
County	300001	Adams County	5,016	1,879	(1,374)	(13,559)	2,977	801	(1,522)	(702)	(702)	(659)	617	(76)	-
County	300003	Benson County	(15,940)	3,566	(1,116)	76,576	(32,833)	1,164	10,919	5,176	5,176	4,870	(4,308)	5	-
County	300006	Bowman County	(1,947)	2,840	(1,350)	11,770	(39,436)	(139)	(20,459)	(4,853)	(4,853)	(4,900)	(5,654)	(199)	-
County	300009	Cass County	-	(298,174)	(28,416)	-	1,616,455	(11,078)	836,052	217,951	217,951	217,951	187,539	(5,340)	-
County	300013	Dunn County	(6,072)	32,465	(348)	129,047	(161,946)	(15,370)	(37,146)	(4,198)	(4,198)	(4,817)	(21,810)	(2,123)	-
County	300020	Griggs County	2,216	1,761	(871)	(38,297)	(16,293)	(540)	(28,693)	(8,766)	(8,766)	(8,583)	(2,386)	(192)	-
County	300027	Mckenzie County	23,193	25,273	(41,415)	228,067	11,020	70,684	173,124	53,338	53,338	52,076	10,416	3,956	-
County	300028	McLean County	8,374	15,276	(3,630)	(15,078)	(115,578)	27,710	(49,516)	(14,061)	(14,061)	(14,027)	(10,622)	3,255	-
County	300044	Slope County	(1,000)	2,284	3,814	18,992	(19,971)	(9,748)	(7,613)	(1,029)	(1,029)	(1,121)	(3,634)	(800)	-
County	300045	Stark County	21,264	32,021	5,566	(93,393)	(117,516)	(16,083)	(100,920)	(28,479)	(28,479)	(28,116)	(14,424)	(1,422)	-
County	300051	Ward County	9,950	110,261	15,474	(148,385)	(219,327)	9,995	(119,678)	(37,380)	(37,380)	(36,687)	(11,676)	3,445	-
County	300053	Williams County	(10,507)	63,981	35,459	88,355	(441,409)	4,362	(177,055)	(44,429)	(44,429)	(44,821)	(48,761)	5,385	-
Total Law Enforcement with Prior Main System Service System			\$ 39,843	\$ 98,961	\$ (8,161)	\$ (3)	\$ (2)	\$ 1	\$ 78,429	\$ 22,181	\$ 22,181	\$ 21,979	\$ 13,175	\$ (1,087)	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

The recognition period for National Guard in 2015 was 2.14 years.

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

Law Enforcement without Prior Main System Service

During Year Ending Recognition Period			2015	2016	2017	2015	2016	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
			6.53	5.4025	4.8165	6.53	5.4025	4.8165							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share			Total Deferred	2018	2019	2020	2021	2022	Thereafter
City	200027	City of Mandan	\$ -	\$ -	\$ (14,080)	\$ -	\$ -	\$ (87,986)	\$ (80,875)	\$ (21,191)	\$ (21,191)	\$ (21,191)	\$ (17,302)	-	\$ -
City	200097	City Of Devils Lake	4,910	(101)	1,401	(11,430)	691	9,640	5,593	1,403	1,403	1,403	1,384	-	-
City	200118	City of Berthold	(137)	435	(286)	(1,858)	821	420	(180)	(47)	(47)	(47)	(39)	-	-
County	300002	Barnes County	(1,422)	(3,711)	(5,212)	4,331	2,180	12,137	6,095	1,600	1,600	1,600	1,295	-	-
County	300030	Morton County	2,962	6,907	23,679	7,408	(3,042)	52,993	68,794	18,221	18,221	18,221	14,131	-	-
County	300040	Rolette County	1,584	(3,518)	(2,125)	1,550	(649)	12,797	7,525	1,925	1,925	1,925	1,750	-	-
Total Law Enforcement without Prior Main System Service System			\$ 7,897	\$ 12	\$ 3,377	\$ 1	\$ 1	\$ 1	\$ 6,953	\$ 1,911	\$ 1,911	\$ 1,911	\$ 1,220	\$ -	\$ -

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

SECTION F

GLOSSARY OF TERMS

Glossary of Terms

<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 Cost Method</i>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
<i>Actuarial Equivalent</i>	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
<i>Actuarial Gain (Loss)</i>	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
<i>Actuarial Present Value (APV)</i>	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
<i>Actuarial Valuation</i>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<i>Actuarial Valuation Date</i>	The date as of which an actuarial valuation is performed.
<i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms

<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of employees that are provided with pensions through the pension plan.
<i>Deferred 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; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

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

<i>Other Postemployment Benefits (OPEB)</i>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<i>Total Pension Expense</i>	The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total Pension Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. Pension Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
<i>Total Pension Liability (TPL)</i>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<i>Valuation Assets</i>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.