

# North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68  
Accounting and Financial Reporting for  
Pensions for June 30, 2018



December 19, 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, 2018, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

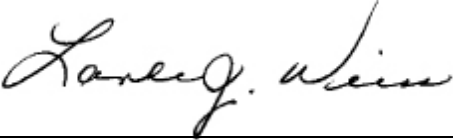
To the best of our knowledge, the information contained within this report is accurate and fairly represents the actuarial position of the North Dakota Public Employees Retirement System in accordance with the requirements of GASB Statement Nos. 67 and 68. All calculations have been made in conformity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

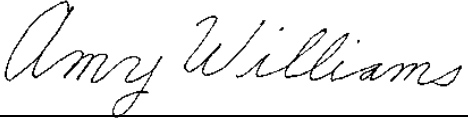
The signing actuaries are independent of the plan sponsor.

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,

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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, 2018, actuarial valuation report.



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# SECTION A



## EXECUTIVE SUMMARY

# Executive Summary As of June 30, 2018

Actuarial Valuation Date	July 1, 2018
Measurement Date of the Net Pension Liability	July 1, 2018
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2018
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2019

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	11,538	55	103	8	11,704
- Inactive, Nonretired Members	11,820	3	270	93	12,186
- Active Members	22,711	55	598	119	23,483
- Total	46,069	113	971	220	47,373
Covered Payroll	\$ 1,027,317,202	\$ 8,008,841	\$ 34,521,069	\$ 6,110,843	\$ 1,075,957,954
<b>Net Pension Liability</b>					
Total Pension Liability	\$ 4,536,928,161	\$ 47,011,600	\$ 82,162,213	\$ 9,479,781	\$ 4,675,581,755
Plan Fiduciary Net Position	2,849,319,075	53,493,730	58,857,977	8,509,494	2,970,180,276
Net Pension Liability	\$ 1,687,609,086	\$ (6,482,130)	\$ 23,304,236	\$ 970,287	\$ 1,705,401,479
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	62.80 %	113.79 %	71.64 %	89.76 %	63.53 %
Net Pension Liability as a Percentage of Covered Payroll	164.27 %	(80.94)%	67.51 %	15.88 %	158.50 %
<b>Development of the Single Discount Rate</b>					
Single Discount Rate, Beginning of Year	6.44 %	6.44 %	6.44 %	6.44 %	6.44 %
Single Discount Rate, End of Year	6.32 %	6.32 %	6.32 %	6.32 %	6.32 %
Long-Term Expected Rate of Investment Return	7.75 %	7.75 %	7.75 %	7.75 %	7.75 %
Long-Term Municipal Bond Rate*	3.62 %	3.62 %	3.62 %	3.62 %	3.62 %
Last year ending June 30 in the 2019 to 2118 projection period for which projected benefit payments are fully funded	2061	2061	2061	2061	2061
<b>Total Pension Expense</b>	\$ 278,201,998	\$ (121,345)	\$ 6,216,498	\$ 982,406	\$ 285,279,557

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses	Main System	Judges	Public Safety		Total PERS**
			with Prior Main System Service	without Prior Main System Service	
<b>Deferred Outflows of Resources</b>					
Difference between expected and actual experience	\$ 4,467,200	\$ -	\$ 2,392,591	\$ 143,158	\$ 7,002,949
Changes in assumptions	609,191,716	3,901,256	11,447,516	2,463,752	627,004,240
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 613,658,916	\$ 3,901,256	\$ 13,840,107	\$ 2,606,910	\$ 634,007,189
<b>Deferred Inflows of Resources</b>					
Difference between expected and actual experience	\$ 57,415,744	\$ 2,826,589	\$ 489,489	\$ 190,340	\$ 60,922,162
Changes in assumptions	24,087,330	245,342	379,931	85,397	24,798,000
Net difference between projected and actual earnings on pension plan investments	8,210,399	188,647	652,584	95,967	9,147,597
Total	\$ 89,713,473	\$ 3,260,578	\$ 1,522,004	\$ 371,704	\$ 94,867,759

\*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, 2018. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

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

# Discussion

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## Accounting Standard

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

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

## Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2018.

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

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



# Discussion

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## Notes to Financial Statements

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

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

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

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

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

## Required Supplementary Information

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

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

# Discussion

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## Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2018 and a measurement date of July 1, 2018.

## 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 3.62% (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 6.32%.

## SECTION B

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### **FINANCIAL STATEMENTS**

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

## Pension Expense under GASB Statement No. 68

### Total for All Employers

### Fiscal Year Ended June 30, 2018

A. Expense			Public Safety		Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 156,470,845	\$ 1,956,436	\$ 4,563,769	\$ 1,027,021	\$ 164,018,071
2. Interest on the Total Pension Liability	271,622,865	2,920,215	4,769,207	522,729	279,835,016
3. Current-Period Benefit Changes	-	-	-	-	-
4. Employee Contributions (made negative for addition here) <sup>1</sup>	(93,885,235)	(854,642)	(1,925,848)	(805,436)	(97,471,161)
5. Projected Earnings on Plan Investments (made negative for addition here)	(202,698,416)	(3,819,282)	(4,067,988)	(562,209)	(211,147,895)
6. Pension Plan Administrative Expense	2,403,046	11,067	48,360	10,288	2,472,761
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	459,365	-	(434,925)	-	24,440
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	150,434,693	(184,775)	3,446,583	804,176	154,500,677
9. Recognition of Outflow (Inflow) of Resources due to Assets	(6,605,165)	(150,364)	(182,660)	(14,163)	(6,952,352)
<b>10. Total Pension Expense</b>	<b>\$ 278,201,998</b>	<b>\$ (121,345)</b>	<b>\$ 6,216,498</b>	<b>\$ 982,406</b>	<b>\$ 285,279,557</b>

<sup>1</sup> 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, 2018

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## Total PERS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 7,002,949	\$ 60,922,162	\$ (53,919,213)
2. Assumption Changes	627,004,240	24,798,000	602,206,240
3. Net Difference between projected and actual earnings on pension plan investments	-	9,147,597	(9,147,597)
<b>4. Total</b>	<b>\$ 634,007,189</b>	<b>\$ 94,867,759</b>	<b>\$ 539,139,430</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2019	178,691,627
2020	155,854,453
2021	128,057,279
2022	71,819,116
2023	4,716,955
Thereafter	-
<b>Total</b>	<b>\$ 539,139,430</b>

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

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

#### Fiscal Year Ended June 30, 2018

### 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	\$ 4,467,200	\$ 57,415,744	\$ (52,948,544)
2. Assumption Changes	609,191,716	24,087,330	585,104,386
3. Net Difference between projected and actual earnings on pension plan investments	-	8,210,399	(8,210,399)
<b>4. Total</b>	<b>\$ 613,658,916</b>	<b>\$ 89,713,473</b>	<b>\$ 523,945,443</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2019	\$ 173,491,057
2020	151,012,586
2021	125,109,463
2022	69,943,142
2023	4,389,195
Thereafter	-
<b>Total</b>	<b>\$ 523,945,443</b>

### Judges

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ -	\$ 2,826,589	\$ (2,826,589)
2. Assumption Changes	3,901,256	245,342	3,655,914
3. Net Difference between projected and actual earnings on pension plan investments	-	188,647	(188,647)
<b>4. Total</b>	<b>\$ 3,901,256</b>	<b>\$ 3,260,578</b>	<b>\$ 640,678</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2019	\$ 741,868
2020	627,410
2021	(505,797)
2022	(222,803)
2023	-
Thereafter	-
<b>Total</b>	<b>\$ 640,678</b>

# Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2018

## Public Safety with Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 2,392,591	\$ 489,489	\$ 1,903,102
2. Assumption Changes	11,447,516	379,931	11,067,585
3. Net Difference between projected and actual earnings on pension plan investments	-	652,584	(652,584)
<b>4. Total</b>	<b>\$ 13,840,107</b>	<b>\$ 1,522,004</b>	<b>\$ 12,318,103</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2019	\$ 3,649,300
2020	3,426,953
2021	2,853,020
2022	2,061,070
2023	327,760
Thereafter	-
<b>Total</b>	<b>\$ 12,318,103</b>

## Public Safety without Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 143,158	\$ 190,340	\$ (47,182)
2. Assumption Changes	2,463,752	85,397	2,378,355
3. Net Difference between projected and actual earnings on pension plan investments	-	95,967	(95,967)
<b>4. Total</b>	<b>\$ 2,606,910</b>	<b>\$ 371,704</b>	<b>\$ 2,235,206</b>

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2019	\$ 809,402
2020	787,504
2021	600,593
2022	37,707
2023	-
Thereafter	-
<b>Total</b>	<b>\$ 2,235,206</b>

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

## Total PERS

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 25,782,859	Varies by Plan	\$ 3,303,958	\$ 13,577,154	\$ 4,463,216	\$ 4,438,531	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -
2015	4,395,805	Varies by Plan	1,584,695	1,274,156	757,871	779,083	796,903	780,488	7,304	-	-
2016	(7,658,109)	Varies by Plan	(3,547,452)	(1,370,219)	(1,370,219)	(1,370,219)	(1,370,219)	(1,219,796)	(957,437)	-	-
2017	(3,612,020)	Varies by Plan	(2,056,536)	-	(777,742)	(777,742)	(777,742)	(777,742)	(377,412)	(123,640)	-
2018	(65,345,796)	Varies by Plan	(53,203,878)	-	-	(12,141,918)	(12,141,918)	(12,141,918)	(12,141,918)	(11,944,987)	(4,833,137)
<b>Total</b>			<b>(53,919,213)</b>	<b>13,481,091</b>	<b>3,073,126</b>	<b>(9,072,265)</b>	<b>(10,327,094)</b>	<b>(13,257,986)</b>	<b>(13,432,369)</b>	<b>(12,068,627)</b>	<b>(4,833,137)</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	(24,552,658)	(25,860,888)	(12,890,965)	(12,845,129)	(12,391,929)	(12,142,840)	(17,889)	-	-
2016	108,139,418	Varies by Plan	52,879,109	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	471,814,658	-	134,838,662	134,838,662	134,838,662	134,838,662	133,683,255	68,454,079	-
2018	125,224,437	Varies by Plan	102,065,131	-	-	23,159,306	23,159,306	23,159,306	23,159,306	23,037,121	9,550,092
<b>Total</b>			<b>602,206,240</b>	<b>(7,440,785)</b>	<b>140,367,800</b>	<b>163,572,942</b>	<b>164,026,142</b>	<b>164,386,465</b>	<b>172,752,341</b>	<b>91,491,200</b>	<b>9,550,092</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (159,724,630)	5.00	\$ -	\$ (95,834,778)	\$ (31,944,926)	\$ (31,944,926)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	101,333,015	5.00	20,266,607	40,533,204	20,266,607	20,266,607	20,266,607	-	-	-	-
2016	179,943,347	5.0000	71,977,340	35,988,669	35,988,669	35,988,669	35,988,669	35,988,671	-	-	-
2017	(118,296,196)	5.0000	(70,977,716)	-	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,236)	-	-
2018	(38,017,285)	5.0000	(30,413,828)	-	-	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	(7,603,457)	-
<b>Total</b>			<b>(9,147,597)</b>	<b>(19,312,905)</b>	<b>651,105</b>	<b>(6,952,352)</b>	<b>24,992,579</b>	<b>4,725,974</b>	<b>(31,262,693)</b>	<b>(7,603,457)</b>	<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (133,941,771)	Varies by Type	\$ 3,303,958	\$ (82,257,624)	\$ (27,481,710)	\$ (27,506,395)	\$ 3,165,882	\$ 100,982	\$ 37,094	\$ -	\$ -
2015	29,579,180	Varies by Type	(2,701,356)	15,946,472	8,133,508	8,200,556	8,671,581	(11,362,352)	(10,585)	-	-
2016	280,424,656	Varies by Type	121,308,997	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	398,780,406	-	110,401,680	110,401,680	110,401,680	110,401,680	109,646,607	68,330,439	-
2018	21,861,356	Varies by Type	18,447,425	-	-	3,413,931	3,413,931	3,413,931	3,413,931	3,488,677	4,716,955
<b>Total</b>			<b>539,139,430</b>	<b>(13,272,599)</b>	<b>144,092,031</b>	<b>147,548,325</b>	<b>178,691,627</b>	<b>155,854,453</b>	<b>128,057,279</b>	<b>71,819,116</b>	<b>4,716,955</b>



# 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 (2019-2023)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 24,957,025	5.70	\$ 3,064,900	\$ 13,135,275	\$ 4,378,425	\$ 4,378,425	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -
2015	4,235,236	5.98	1,402,300	1,416,468	708,234	708,234	708,234	694,066	-	-	-
2016	(10,881,976)	5.8568	(5,307,955)	(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,591,941)	-	-
2017	(812,730)	5.5110	(517,782)	-	(147,474)	(147,474)	(147,474)	(147,474)	(147,474)	(75,360)	-
2018	(63,290,278)	5.4093	(51,590,007)	-	-	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(11,700,271)	(4,788,923)
<b>Total</b>			(52,948,544)	12,693,736	3,081,178	(8,619,093)	(9,932,618)	(13,011,686)	(13,439,686)	(11,775,631)	(4,788,923)

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	5.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(72,748,598)	5.98	(24,087,330)	(24,330,634)	(12,165,317)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-
2016	108,344,338	5.8568	52,847,647	18,498,897	18,498,897	18,498,897	18,498,897	18,498,897	15,849,853	-	-
2017	718,062,723	5.5110	457,470,191	-	130,296,266	130,296,266	130,296,266	130,296,266	130,296,266	66,581,393	-
2018	121,297,818	5.4093	98,873,878	-	-	22,423,940	22,423,940	22,423,940	22,423,940	22,423,940	9,178,118
<b>Total</b>			585,104,386	(5,831,737)	136,629,846	159,053,786	159,053,786	159,297,090	168,570,059	89,005,333	9,178,118

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (154,875,241)	5.00	\$ -	\$ (92,925,144)	\$ (30,975,048)	\$ (30,975,049)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	98,213,520	5.00	19,642,708	39,285,406	19,642,703	19,642,703	19,642,708	-	-	-	-
2016	173,740,466	5.0000	69,496,187	34,748,093	34,748,093	34,748,093	34,748,093	34,748,094	-	-	-
2017	(113,671,753)	5.0000	(68,203,051)	-	(22,734,351)	(22,734,351)	(22,734,351)	(22,734,351)	(22,734,349)	-	-
2018	(36,432,804)	5.0000	(29,146,243)	-	-	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,561)	(7,286,560)	-
<b>Total</b>			(8,210,399)	(18,891,645)	681,397	(6,605,165)	24,369,889	4,727,182	(30,020,910)	(7,286,560)	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (129,918,216)	Varies by Type	\$ 3,064,900	\$ (79,789,869)	\$ (26,596,623)	\$ (26,596,624)	\$ 3,064,900	\$ -	\$ -	\$ -	\$ -
2015	29,700,158	Varies by Type	(3,042,322)	16,371,240	8,185,620	8,185,620	8,185,625	(11,227,947)	-	-	-
2016	271,202,828	Varies by Type	117,035,879	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	388,749,358	-	107,414,441	107,414,441	107,414,441	107,414,441	107,414,443	66,506,033	-
2018	21,574,736	Varies by Type	18,137,628	-	-	3,437,108	3,437,108	3,437,108	3,437,108	3,437,109	4,389,195
<b>Total</b>			523,945,443	(12,029,646)	140,392,421	143,829,528	173,491,057	151,012,586	125,109,463	69,943,142	4,389,195

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

## Judges

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 340,738	3.38	\$ -	\$ 302,430	\$ 38,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(75,927)	3.92	-	(38,738)	(19,369)	(17,820)	-	-	-	-	-
2016	(1,055,087)	4.3761	(331,781)	(241,102)	(241,102)	(241,102)	(241,102)	(90,679)	-	-	-
2017	(2,410,397)	4.2897	(1,286,591)	-	(561,903)	(561,903)	(561,903)	(561,903)	(162,785)	-	-
2018	(1,556,919)	4.4649	(1,208,217)	-	-	(348,702)	(348,702)	(348,702)	(348,702)	(162,111)	-
<b>Total</b>			<b>(2,826,589)</b>	<b>22,590</b>	<b>(784,066)</b>	<b>(1,169,527)</b>	<b>(1,151,707)</b>	<b>(1,001,284)</b>	<b>(511,487)</b>	<b>(162,111)</b>	<b>-</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,931,030)	3.92	-	(985,220)	(492,610)	(453,200)	-	-	-	-	-
2016	(780,206)	4.3761	(245,342)	(178,288)	(178,288)	(178,288)	(178,288)	(67,054)	-	-	-
2017	6,201,124	4.2897	3,309,954	-	1,445,585	1,445,585	1,445,585	1,445,585	418,784	-	-
2018	761,957	4.4649	591,302	-	-	170,655	170,655	170,655	170,655	79,337	-
<b>Total</b>			<b>3,655,914</b>	<b>(1,163,508)</b>	<b>774,687</b>	<b>984,752</b>	<b>1,437,952</b>	<b>1,549,186</b>	<b>589,439</b>	<b>79,337</b>	<b>-</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (3,029,943)	5.00	\$ -	\$ (1,817,967)	\$ (605,989)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,880,585	5.00	376,117	752,234	376,117	376,117	376,117	-	-	-	-
2016	3,316,272	5.0000	1,326,510	663,254	663,254	663,254	663,254	663,256	-	-	-
2017	(2,218,591)	5.0000	(1,331,155)	-	(443,718)	(443,718)	(443,718)	(443,718)	(443,719)	-	-
2018	(700,149)	5.0000	(560,119)	-	-	(140,030)	(140,030)	(140,030)	(140,030)	(140,029)	-
<b>Total</b>			<b>(188,647)</b>	<b>(402,479)</b>	<b>(10,336)</b>	<b>(150,364)</b>	<b>455,623</b>	<b>79,508</b>	<b>(583,749)</b>	<b>(140,029)</b>	<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (2,689,205)	Varies by Type	\$ -	\$ (1,515,537)	\$ (567,681)	\$ (605,987)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(126,372)	Varies by Type	376,117	(271,724)	(135,862)	(94,903)	376,117	-	-	-	-
2016	1,480,979	Varies by Type	749,387	243,864	243,864	243,864	243,864	505,523	-	-	-
2017	1,572,136	Varies by Type	692,208	-	439,964	439,964	439,964	439,964	(187,720)	-	-
2018	(1,495,111)	Varies by Type	(1,177,034)	-	-	(318,077)	(318,077)	(318,077)	(318,077)	(222,803)	-
<b>Total</b>			<b>640,678</b>	<b>(1,543,397)</b>	<b>(19,715)</b>	<b>(335,139)</b>	<b>741,868</b>	<b>627,410</b>	<b>(505,797)</b>	<b>(222,803)</b>	<b>-</b>

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

## Public Safety with Prior Main System Service

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 167,797	Varies by Plan*	\$ 130,784	\$ 14,034	\$ 4,678	\$ 18,301	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -
2015	146,452	Varies by Plan*	147,511	(131,154)	55,216	74,879	74,879	72,632	-	-	-
2016	4,328,449	5.8647	2,114,296	738,051	738,051	738,051	738,051	738,051	638,194	-	-
2017	(357,125)	5.7816	(233,587)	-	(61,769)	(61,769)	(61,769)	(61,769)	(61,769)	(48,280)	-
2018	(308,824)	5.8355	(255,902)	-	-	(52,922)	(52,922)	(52,922)	(52,922)	(52,922)	(44,214)
<b>Total</b>			<b>1,903,102</b>	<b>620,931</b>	<b>736,176</b>	<b>716,540</b>	<b>757,416</b>	<b>755,169</b>	<b>535,933</b>	<b>(101,202)</b>	<b>(44,214)</b>

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from changes in assumptions Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	Varies by Plan*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,249,599)	Varies by Plan*	(379,931)	(477,526)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
2016	479,280	5.8647	234,111	81,723	81,723	81,723	81,723	81,723	70,665	-	-
2017	13,852,521	5.7816	9,060,587	-	2,395,967	2,395,967	2,395,967	2,395,967	2,395,967	1,872,686	-
2018	2,598,029	5.8355	2,152,818	-	445,211	445,211	445,211	445,211	445,211	445,211	371,974
<b>Total</b>			<b>11,067,585</b>	<b>(395,803)</b>	<b>2,278,406</b>	<b>2,730,043</b>	<b>2,730,043</b>	<b>2,735,828</b>	<b>2,911,843</b>	<b>2,317,897</b>	<b>371,974</b>

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (1,722,501)	5.00	\$ -	\$ (1,033,500)	\$ (344,500)	\$ (344,501)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,129,415	5.00	225,883	451,766	225,883	225,883	225,883	-	-	-	-
2016	2,653,578	5.0000	1,061,430	530,716	530,716	530,716	530,716	530,714	-	-	-
2017	(2,195,663)	5.0000	(1,317,397)	-	(439,133)	(439,133)	(439,133)	(439,133)	(439,131)	-	-
2018	(778,125)	5.0000	(622,500)	-	-	(155,625)	(155,625)	(155,625)	(155,625)	(155,625)	-
<b>Total</b>			<b>(652,584)</b>	<b>(51,018)</b>	<b>(27,034)</b>	<b>(182,660)</b>	<b>161,841</b>	<b>(64,044)</b>	<b>(594,756)</b>	<b>(155,625)</b>	<b>-</b>

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from All Sources Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (1,554,704)	Varies by Type	\$ 130,784	\$ (1,019,466)	\$ (339,822)	\$ (326,200)	\$ 59,177	\$ 59,177	\$ 12,430	\$ -	\$ -
2015	26,268	Varies by Type	(6,537)	(156,914)	81,815	107,904	107,904	(114,441)	-	-	-
2016	7,461,307	Varies by Type	3,409,837	1,350,490	1,350,490	1,350,490	1,350,490	1,350,488	708,859	-	-
2017	11,299,733	Varies by Type	7,509,603	-	1,895,065	1,895,065	1,895,065	1,895,065	1,895,067	1,824,406	-
2018	1,511,080	Varies by Type	1,274,416	-	-	236,664	236,664	236,664	236,664	236,664	327,760
<b>Total</b>			<b>12,318,103</b>	<b>174,110</b>	<b>2,987,548</b>	<b>3,263,923</b>	<b>3,649,300</b>	<b>3,426,953</b>	<b>2,853,020</b>	<b>2,061,070</b>	<b>327,760</b>

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

## Public Safety without Prior Main System Service

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 317,299	7.59	\$ 108,274	\$ 125,415	\$ 41,805	\$ 41,805	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -
2015	90,044	6.53	34,884	27,580	13,790	13,790	13,790	13,790	7,304	-	-
2016	(49,495)	5.4025	(22,012)	(9,161)	(9,161)	(9,161)	(9,161)	(9,161)	(3,690)	-	-
2017	(31,768)	4.8165	(18,576)	-	(6,596)	(6,596)	(6,596)	(6,596)	(5,384)	-	-
2018	(189,775)	4.7417	(149,752)	-	-	(40,023)	(40,023)	(40,023)	(40,023)	(29,683)	-
Total			(47,182)	143,834	39,838	(185)	(185)	(185)	(17,129)	(29,683)	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(220,413)	6.53	(85,397)	(67,508)	(33,754)	(33,754)	(33,754)	(33,754)	(17,889)	-	-
2016	96,006	5.4025	42,693	17,771	17,771	17,771	17,771	17,771	7,151	-	-
2017	3,375,614	4.8165	1,973,926	-	700,844	700,844	700,844	700,844	572,238	-	-
2018	566,633	4.7417	447,133	-	-	119,500	119,500	119,500	119,500	88,633	-
Total			2,378,355	(49,737)	684,861	804,361	804,361	804,361	681,000	88,633	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ (96,945)	5.00	\$ -	\$ (58,167)	\$ (19,389)	\$ (19,389)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	109,495	5.00	21,899	43,798	21,899	21,899	21,899	-	-	-	-
2016	233,031	5.0000	93,213	46,606	46,606	46,606	46,606	46,607	-	-	-
2017	(210,189)	5.0000	(126,113)	-	(42,038)	(42,038)	(42,038)	(42,038)	(42,037)	-	-
2018	(106,207)	5.0000	(84,966)	-	-	(21,241)	(21,241)	(21,241)	(21,241)	(21,243)	-
Total			(95,967)	32,237	7,078	(14,163)	5,226	(16,672)	(63,278)	(21,243)	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2019-2023)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2016 & Prior	2017	2018	2019	2020	2021	2022	2023
2014	\$ 220,354	Varies by Type	\$ 108,274	\$ 67,248	\$ 22,416	\$ 22,416	\$ 41,805	\$ 41,805	\$ 24,664	\$ -	\$ -
2015	(20,874)	Varies by Type	(28,614)	3,870	1,935	1,935	1,935	(19,964)	(10,585)	-	-
2016	279,542	Varies by Type	113,894	55,216	55,216	55,216	55,216	55,217	3,461	-	-
2017	3,133,657	Varies by Type	1,829,237	-	652,210	652,210	652,210	652,210	524,817	-	-
2018	270,651	Varies by Type	212,415	-	-	58,236	58,236	58,236	58,236	37,707	-
Total			2,235,206	126,334	731,777	790,013	809,402	787,504	600,593	37,707	-

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

## Total PERS

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 7,002,949	\$ 15,759,253	\$ 5,978,507	\$ 5,973,485	\$ 4,700,836	\$ 1,619,521	\$ 682,592	\$ -	\$ -
Changes in assumptions	627,004,240	18,598,391	153,437,053	176,596,359	176,596,359	176,596,359	172,770,230	91,491,200	9,550,092
Difference between projected and actual earnings on investments	29,799,269	24,312,855	688,475	-	24,992,579	4,806,690	-	-	-
<b>Total</b>	<b>663,806,458</b>	<b>58,670,499</b>	<b>160,104,035</b>	<b>182,569,844</b>	<b>206,289,774</b>	<b>183,022,570</b>	<b>173,452,822</b>	<b>91,491,200</b>	<b>9,550,092</b>

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ (60,922,162)	\$ (2,278,162)	\$ (2,905,381)	\$ (15,045,750)	\$ (15,027,930)	\$ (14,877,507)	\$ (14,114,961)	\$ (12,068,627)	\$ (4,833,137)
Changes in assumptions	(24,798,000)	(26,039,176)	(13,069,253)	(13,023,417)	(12,570,217)	(12,209,894)	(17,889)	-	-
Difference between projected and actual earnings on investments	(38,946,866)	(43,625,760)	(37,370)	(6,952,352)	-	(80,716)	(31,262,693)	(7,603,457)	-
<b>Total</b>	<b>(124,667,028)</b>	<b>(71,943,098)</b>	<b>(16,012,004)</b>	<b>(35,021,519)</b>	<b>(27,598,147)</b>	<b>(27,168,117)</b>	<b>(45,395,543)</b>	<b>(19,672,084)</b>	<b>(4,833,137)</b>

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$ 548,287,027	\$ 6,040,306	\$ 143,440,926	\$ 154,500,677	\$ 153,699,048	\$ 151,128,479	\$ 159,319,972	\$ 79,422,573	\$ 4,716,955
Total Assets	(9,147,597)	(19,312,905)	651,105	(6,952,352)	24,992,579	4,725,974	(31,262,693)	(7,603,457)	-
<b>Total</b>	<b>539,139,430</b>	<b>(13,272,599)</b>	<b>144,092,031</b>	<b>147,548,325</b>	<b>178,691,627</b>	<b>155,854,453</b>	<b>128,057,279</b>	<b>71,819,116</b>	<b>4,716,955</b>

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

## Main System

	Outflow of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ 4,467,200	\$ 14,551,743	\$ 5,086,659	\$ 5,086,659	\$ 3,773,134	\$ 694,066	\$ -	\$ -	\$ -	
Changes in assumptions	609,191,716	18,498,897	148,795,163	171,219,103	171,219,103	171,219,103	168,570,059	89,005,333	9,178,118	
Difference between projected and actual earnings on investments	29,097,071	23,415,748	681,397	-	24,369,889	4,727,182	-	-	-	
<b>Total</b>	<b>642,755,987</b>	<b>56,466,388</b>	<b>154,563,219</b>	<b>176,305,762</b>	<b>199,362,126</b>	<b>176,640,351</b>	<b>168,570,059</b>	<b>89,005,333</b>	<b>9,178,118</b>	

	(Inflows) of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ (57,415,744)	\$ (1,858,007)	\$ (2,005,481)	\$ (13,705,752)	\$ (13,705,752)	\$ (13,705,752)	\$ (13,439,686)	\$ (11,775,631)	\$ (4,788,923)	
Changes in assumptions	(24,087,330)	(24,330,634)	(12,165,317)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-	
Difference between projected and actual earnings on investments	(37,307,470)	(42,307,393)	-	(6,605,165)	-	-	(30,020,910)	(7,286,560)	-	
<b>Total</b>	<b>(118,810,544)</b>	<b>(68,496,034)</b>	<b>(14,170,798)</b>	<b>(32,476,234)</b>	<b>(25,871,069)</b>	<b>(25,627,765)</b>	<b>(43,460,596)</b>	<b>(19,062,191)</b>	<b>(4,788,923)</b>	

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Total Liabilities	\$ 532,155,842	\$ 6,861,999	\$ 139,711,024	\$ 150,434,693	\$ 149,121,168	\$ 146,285,404	\$ 155,130,373	\$ 77,229,702	\$ 4,389,195	
Total Assets	(8,210,399)	(18,891,645)	681,397	(6,605,165)	24,369,889	4,727,182	(30,020,910)	(7,286,560)	-	
<b>Total</b>	<b>523,945,443</b>	<b>(12,029,646)</b>	<b>140,392,421</b>	<b>143,829,528</b>	<b>173,491,057</b>	<b>151,012,586</b>	<b>125,109,463</b>	<b>69,943,142</b>	<b>4,389,195</b>	

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

## Judges

	Total Deferred		Outflow of Resources						
	(2019-2023)		Recognized in Year Ending June 30						
	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ -	\$ 302,430	\$ 38,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	3,901,256	-	1,445,585	1,616,240	1,616,240	1,616,240	589,439	79,337	-
Difference between projected and actual earnings on investments	535,131	433,382	-	-	455,623	79,508	-	-	-
<b>Total</b>	<b>4,436,387</b>	<b>735,812</b>	<b>1,483,893</b>	<b>1,616,240</b>	<b>2,071,863</b>	<b>1,695,748</b>	<b>589,439</b>	<b>79,337</b>	<b>-</b>

	Total Deferred		(Inflows) of Resources						
	(2019-2023)		Recognized in Year Ending June 30						
	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ (2,826,589)	\$ (279,840)	\$ (822,374)	\$ (1,169,527)	\$ (1,151,707)	\$ (1,001,284)	\$ (511,487)	\$ (162,111)	\$ -
Changes in assumptions	(245,342)	(1,163,508)	(670,898)	(631,488)	(178,288)	(67,054)	-	-	-
Difference between projected and actual earnings on investments	(723,778)	(835,861)	(10,336)	(150,364)	-	-	(583,749)	(140,029)	-
<b>Total</b>	<b>(3,795,709)</b>	<b>(2,279,209)</b>	<b>(1,503,608)</b>	<b>(1,951,379)</b>	<b>(1,329,995)</b>	<b>(1,068,338)</b>	<b>(1,095,236)</b>	<b>(302,140)</b>	<b>-</b>

	Total Deferred		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	(2019-2023)		Recognized in Year Ending June 30						
	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Total Liabilities	\$ 829,325	\$ (1,140,918)	\$ (9,379)	\$ (184,775)	\$ 286,245	\$ 547,902	\$ 77,952	\$ (82,774)	\$ -
Total Assets	(188,647)	(402,479)	(10,336)	(150,364)	455,623	79,508	(583,749)	(140,029)	-
<b>Total</b>	<b>640,678</b>	<b>(1,543,397)</b>	<b>(19,715)</b>	<b>(335,139)</b>	<b>741,868</b>	<b>627,410</b>	<b>(505,797)</b>	<b>(222,803)</b>	<b>-</b>

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

## Public Safety with Prior Main System Service

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 2,392,591	\$ 752,085	\$ 797,945	\$ 831,231	\$ 872,107	\$ 869,860	\$ 650,624	\$ -	\$ -
Changes in assumptions	11,447,516	81,723	2,477,690	2,922,901	2,922,901	2,922,901	2,911,843	2,317,897	371,974
Difference between projected and actual earnings on investments	161,841	412,099	-	-	161,841	-	-	-	-
<b>Total</b>	<b>14,001,948</b>	<b>1,245,907</b>	<b>3,275,635</b>	<b>3,754,132</b>	<b>3,956,849</b>	<b>3,792,761</b>	<b>3,562,467</b>	<b>2,317,897</b>	<b>371,974</b>

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ (489,489)	\$ (131,154)	\$ (61,769)	\$ (114,691)	\$ (114,691)	\$ (114,691)	\$ (114,691)	\$ (101,202)	\$ (44,214)
Changes in assumptions	(379,931)	(477,526)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
Difference between projected and actual earnings on investments	(814,425)	(463,117)	(27,034)	(182,660)	-	(64,044)	(594,756)	(155,625)	-
<b>Total</b>	<b>(1,683,845)</b>	<b>(1,071,797)</b>	<b>(288,087)</b>	<b>(490,209)</b>	<b>(307,549)</b>	<b>(365,808)</b>	<b>(709,447)</b>	<b>(256,827)</b>	<b>(44,214)</b>

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$ 12,970,687	\$ 225,128	\$ 3,014,582	\$ 3,446,583	\$ 3,487,459	\$ 3,490,997	\$ 3,447,776	\$ 2,216,695	\$ 327,760
Total Assets	(652,584)	(51,018)	(27,034)	(182,660)	161,841	(64,044)	(594,756)	(155,625)	-
<b>Total</b>	<b>12,318,103</b>	<b>174,110</b>	<b>2,987,548</b>	<b>3,263,923</b>	<b>3,649,300</b>	<b>3,426,953</b>	<b>2,853,020</b>	<b>2,061,070</b>	<b>327,760</b>



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

## Public Safety without Prior Main System Service

	Outflow of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ 143,158	\$ 152,995	\$ 55,595	\$ 55,595	\$ 55,595	\$ 55,595	\$ 31,968	\$ -	\$ -	-
Changes in assumptions	2,463,752	17,771	718,615	838,115	838,115	838,115	698,889	88,633	-	-
Difference between projected and actual earnings on investments	5,226	51,626	7,078	-	5,226	-	-	-	-	-
<b>Total</b>	<b>2,612,136</b>	<b>222,392</b>	<b>781,288</b>	<b>893,710</b>	<b>898,936</b>	<b>893,710</b>	<b>730,857</b>	<b>88,633</b>	<b>-</b>	<b>-</b>

	(Inflows) of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Difference between expected and actual experience	\$ (190,340)	\$ (9,161)	\$ (15,757)	\$ (55,780)	\$ (55,780)	\$ (55,780)	\$ (49,097)	\$ (29,683)	\$ -	-
Changes in assumptions	(85,397)	(67,508)	(33,754)	(33,754)	(33,754)	(33,754)	(17,889)	-	-	-
Difference between projected and actual earnings on investments	(101,193)	(19,389)	-	(14,163)	-	(16,672)	(63,278)	(21,243)	-	-
<b>Total</b>	<b>(376,930)</b>	<b>(96,058)</b>	<b>(49,511)</b>	<b>(103,697)</b>	<b>(89,534)</b>	<b>(106,206)</b>	<b>(130,264)</b>	<b>(50,926)</b>	<b>-</b>	<b>-</b>

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Recognized in Year Ending June 30									
	Total Deferred (2019-2023)	2016 & Prior	2017	2018	2019	2020	2021	2022	2023	
Total Liabilities	\$ 2,331,173	\$ 94,097	\$ 724,699	\$ 804,176	\$ 804,176	\$ 804,176	\$ 663,871	\$ 58,950	\$ -	-
Total Assets	(95,967)	32,237	7,078	(14,163)	5,226	(16,672)	(63,278)	(21,243)	-	-
<b>Total</b>	<b>2,235,206</b>	<b>126,334</b>	<b>731,777</b>	<b>790,013</b>	<b>809,402</b>	<b>787,504</b>	<b>600,593</b>	<b>37,707</b>	<b>-</b>	<b>-</b>

## Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2017	June 30, 2018
<b>Assets</b>		
Cash	\$ 9,176,368	\$11,301,737
Receivables		
Contribution receivable	11,982,919	14,193,652
Interest receivable	5,163,165	6,296,252
Due from other fiduciary funds	190,306	34,500
Due from Uniform Group Insurance Plan	49,490	17,589
Due from other state agencies	2,320	100
Total receivables	<u>17,388,200</u>	<u>20,542,093</u>
Investments		
Equities	2,702,830,591	2,939,020,149
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	<u>2,702,830,591</u>	<u>2,939,020,149</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	15,515,708	8,669,464
Capital assets (net of depreciation/ amortization)	<u>1,301,494</u>	<u>911,390</u>
Total assets	<u>2,746,212,361</u>	<u>2,980,444,833</u>
<b>Liabilities</b>		
Salaries payable	108,984	103,777
Accounts payable	2,499,120	1,343,043
Due to other fiduciary funds	101,328	37,688
Due to Uniform Group Insurance Plan	27,316	-
Securities Lending Collateral	15,515,708	8,669,464
Due to other state agencies	9,527	14,053
Accrued compensated absences	<u>114,789</u>	<u>96,532</u>
Total liabilities	<u>18,376,772</u>	<u>10,264,557</u>
<b>Net position restricted for pensions</b>	<u>\$ 2,727,835,589</u>	<u>\$ 2,970,180,276</u>

# Statement of Changes in Fiduciary Net Position

Fiscal Year Ending

	June 30, 2017					June 30, 2018				
	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS
<b>Additions</b>										
Contributions:										
From employer	\$ 74,023,555	\$ 1,407,326	\$ 3,005,338	\$ 497,352	\$ 78,933,571	\$ 75,666,300	\$ 1,413,703	\$ 3,175,608	\$ 471,598	\$ 80,727,209
From employee	73,287,125	642,611	1,698,637	379,083	76,007,456	74,724,651	645,523	1,800,628	315,387	77,486,189
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	-	-	-	-	-	(434,925)	-	434,925	-	-
Total contributions	147,310,680	2,049,937	4,703,975	876,435	154,941,027	149,956,026	2,059,226	5,411,161	786,985	158,213,398
Investment income:	299,507,510	5,743,052	5,702,555	589,548	311,542,664	238,909,684	4,519,431	4,846,113	668,416	248,943,645
Securities Lending Income	218,199	-	-	-	218,199	221,536	-	-	-	221,536
Repurchase service credit	9,784,908	-	156,309	1,863,853	11,805,070	19,160,584	209,119	125,220	490,049	19,984,972
Miscellaneous income	32,183	-	-	-	32,183	(24,440)	-	-	-	(24,440)
Total additions	456,853,480	7,792,989	10,562,839	3,329,836	478,539,143	408,223,390	6,787,776	10,382,494	1,945,450	427,339,111
<b>Deductions</b>										
Total benefits, refunds and transfers	158,544,085	2,474,960	1,906,070	66,853	162,991,968	177,047,022	2,859,557	2,500,385	114,699	182,521,663
Administrative expenses	2,547,265	11,067	39,235	9,676	2,607,243	2,403,046	11,067	48,360	10,288	2,472,761
Total deductions	161,091,350	2,486,027	1,945,305	76,529	165,599,211	179,450,068	2,870,624	2,548,745	124,987	184,994,424
Change in net position	295,762,130	5,306,962	8,617,534	3,253,307	312,939,932	228,773,322	3,917,152	7,833,749	1,820,463	242,344,687
<b>Net position restricted for pensions</b>										
Beginning 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
End of year	\$ 2,620,545,753	\$ 49,576,578	\$ 51,024,228	\$ 6,689,031	\$ 2,727,835,589	\$ 2,849,319,075	\$ 53,493,730	\$ 58,857,977	\$ 8,509,494	\$ 2,970,180,276

## SECTION C

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### **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

## Fiscal Year Ended June 30, 2018

	Public Safety					Total PERS
	Main System	Judges	with Prior Main System Service	without Prior Main System Service		
<b>Total Pension Liability</b>						
Service Cost	\$ 156,470,845	\$ 1,956,436	\$ 4,563,769	\$ 1,027,021	\$ 164,018,071	
Interest on the Total Pension Liability	271,622,865	2,920,215	4,769,207	522,729	279,835,016	
Benefit Changes <sup>1</sup>	-	-	-	-	-	
Difference between Expected and Actual Experience	(63,290,278)	(1,556,919)	(308,824)	(189,775)	(65,345,796)	
Assumption Changes <sup>2</sup>	121,297,818	761,957	2,598,029	566,633	125,224,437	
Benefit payments and refunds	(177,047,022)	(2,859,557)	(2,500,385)	(114,699)	(182,521,663)	
<b>Net Change in Total Pension Liability</b>	<b>\$ 309,054,228</b>	<b>\$ 1,222,132</b>	<b>\$ 9,121,796</b>	<b>\$ 1,811,909</b>	<b>\$ 321,210,065</b>	
Total Pension Liability - Beginning <sup>3</sup>	4,227,873,933	45,789,468	73,040,417	7,667,872	4,354,371,690	
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,536,928,161</b>	<b>\$ 47,011,600</b>	<b>\$ 82,162,213</b>	<b>\$ 9,479,781</b>	<b>\$ 4,675,581,755</b>	
<b>Plan Fiduciary Net Position</b>						
Employer Contributions	\$ 75,666,300	\$ 1,413,703	\$ 3,175,608	\$ 471,598	\$ 80,727,209	
Employee Contributions	74,724,651	645,523	1,800,628	315,387	77,486,189	
Contribution - Service Credit Repurchase	19,160,584	209,119	125,220	490,049	19,984,972	
Pension Plan Net Investment Income	239,131,221	4,519,431	4,846,113	668,416	249,165,181	
Benefit Payments and Refunds	(177,047,022)	(2,859,557)	(2,500,385)	(114,699)	(182,521,663)	
Pension Plan Administrative Expense	(2,403,046)	(11,067)	(48,360)	(10,288)	(2,472,761)	
Transfers and Other Income	(459,365)	-	434,925	-	(24,440)	
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 228,773,323</b>	<b>\$ 3,917,152</b>	<b>\$ 7,833,749</b>	<b>\$ 1,820,463</b>	<b>\$ 242,344,687</b>	
Plan Fiduciary Net Position - Beginning	2,620,545,753	49,576,578	51,024,228	6,689,031	2,727,835,589	
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,849,319,075</b>	<b>\$ 53,493,730</b>	<b>\$ 58,857,977</b>	<b>\$ 8,509,494</b>	<b>\$ 2,970,180,276</b>	
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,687,609,086</b>	<b>\$ (6,482,130)</b>	<b>\$ 23,304,236</b>	<b>\$ 970,287</b>	<b>\$ 1,705,401,479</b>	
<b>Plan Fiduciary Net Position as a Percentage</b>						
	<b>62.80%</b>	<b>113.79%</b>	<b>71.64%</b>	<b>89.76%</b>	<b>63.53%</b>	
<b>Covered Employee Payroll</b>	<b>\$ 1,027,317,202</b>	<b>\$ 8,008,841</b>	<b>\$ 34,521,069</b>	<b>\$ 6,110,843</b>	<b>\$ 1,075,957,954</b>	
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>164.27%</b>	<b>(80.94)%</b>	<b>67.51%</b>	<b>15.88%</b>	<b>158.50%</b>	

<sup>1</sup> Includes liability attributable to transfer of members.

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

<sup>3</sup> The total pension liability is based on a single discount rate of 6.44% for the beginning of the fiscal year and 6.32% 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,	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes <sup>1</sup>	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience Assumption Changes <sup>2</sup>	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Benefit payments and refunds	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning <sup>3</sup>	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,675,581,755</b>	<b>\$ 4,354,371,690</b>	<b>\$ 3,396,565,467</b>	<b>\$ 3,052,446,539</b>	<b>\$ 2,918,552,143</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,970,180,276</b>	<b>\$ 2,727,835,589</b>	<b>\$ 2,414,895,657</b>	<b>\$ 2,371,710,809</b>	<b>\$ 2,281,582,863</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,705,401,479</b>	<b>\$ 1,626,536,101</b>	<b>\$ 981,669,810</b>	<b>\$ 680,735,730</b>	<b>\$ 636,969,280</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>63.53 %</b>	<b>62.65 %</b>	<b>71.10 %</b>	<b>77.70 %</b>	<b>78.18 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 1,075,957,954</b>	<b>\$ 1,063,371,798</b>	<b>\$ 1,048,548,467</b>	<b>\$ 973,536,402</b>	<b>\$ 888,452,060</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>158.50 %</b>	<b>152.96 %</b>	<b>93.62 %</b>	<b>69.92 %</b>	<b>71.69 %</b>

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017 and 2018), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

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

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,	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes <sup>1</sup>	-	-	12,241,447	-	-
Difference between Expected and Actual Experience Assumption Changes <sup>2</sup>	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Benefit payments and refunds	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning <sup>3</sup>	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 4,536,928,161</b>	<b>\$ 4,227,873,933</b>	<b>\$ 3,299,381,100</b>	<b>\$ 2,976,071,808</b>	<b>\$ 2,846,579,777</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	2,620,545,753	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 2,849,319,075</b>	<b>\$ 2,620,545,753</b>	<b>\$ 2,324,783,623</b>	<b>\$ 2,296,088,880</b>	<b>\$ 2,211,858,402</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 1,687,609,086</b>	<b>\$ 1,607,328,180</b>	<b>\$ 974,597,477</b>	<b>\$ 679,982,928</b>	<b>\$ 634,721,375</b>
<b>Plan Fiduciary Net Position as a Percentage</b>					
<b>of Total Pension Liability</b>	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
<b>Covered Employee Payroll</b>	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
<b>Net Pension Liability as a Percentage</b>					
<b>of Covered Employee Payroll</b>	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017 and 2018), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

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

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,	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	2,920,215	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes <sup>1</sup>	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Benefit payments and refunds	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning <sup>2</sup>	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 47,011,600</b>	<b>\$ 45,789,468</b>	<b>\$ 39,819,443</b>	<b>\$ 39,381,443</b>	<b>\$ 38,989,792</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	645,523	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	209,119	-	111,586	143,801	180,146
Pension Plan Net Investment Income	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 53,493,730</b>	<b>\$ 49,576,578</b>	<b>\$ 44,269,616</b>	<b>\$ 44,137,412</b>	<b>\$ 42,713,635</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ (6,482,130)</b>	<b>\$ (3,787,110)</b>	<b>\$ (4,450,173)</b>	<b>\$ (4,755,969)</b>	<b>\$ (3,723,843)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>113.79 %</b>	<b>108.27 %</b>	<b>111.18 %</b>	<b>112.08 %</b>	<b>109.55 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 8,008,841</b>	<b>\$ 7,866,090</b>	<b>\$ 7,937,062</b>	<b>\$ 6,964,502</b>	<b>\$ 6,598,981</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>(80.94)%</b>	<b>(48.14)%</b>	<b>(56.07)%</b>	<b>(68.29)%</b>	<b>(56.43)%</b>

<sup>1</sup>Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017 and 2018), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>2</sup>The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018 and 6.32% at the end fiscal year 2018.

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

### Public Safety with Prior Main System Service

Fiscal year ending June 30,	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes <sup>1</sup>	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience Assumption Changes <sup>2</sup>	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Benefit payments and refunds	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ 9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning <sup>3</sup>	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
<b>Total Pension Liability - Ending (a)<sup>3</sup></b>	<b>\$ 82,162,213</b>	<b>\$ 73,040,417</b>	<b>\$ 53,865,148</b>	<b>\$ 34,317,782</b>	<b>\$ 30,791,599</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 58,857,977</b>	<b>\$ 51,024,228</b>	<b>\$ 42,406,694</b>	<b>\$ 28,691,976</b>	<b>\$ 24,806,508</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 23,304,236</b>	<b>\$ 22,016,189</b>	<b>\$ 11,458,454</b>	<b>\$ 5,625,806</b>	<b>\$ 5,985,091</b>
<b>Plan Fiduciary Net Position as a Percentage</b>					
of Total Pension Liability	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 34,521,069	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
Net Pension Liability as a Percentage of Covered Employee Payroll	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

<sup>1</sup> Includes liability attributable to transfer of members.

<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017 and 2018), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

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

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

### Public Safety without Prior Main System Service

Fiscal year ending June 30,	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service Cost	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	(189,775)	(31,768)	(49,495)	90,044	317,299
Assumption Changes <sup>1</sup>	566,633	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning <sup>2</sup>	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
<b>Total Pension Liability - Ending (a)<sup>2</sup></b>	<b>\$ 9,479,781</b>	<b>\$ 7,667,872</b>	<b>\$ 3,499,776</b>	<b>\$ 2,675,506</b>	<b>\$ 2,190,975</b>
<b>Plan Fiduciary Net Position</b>					
Employer Contributions	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 8,509,494</b>	<b>\$ 6,689,031</b>	<b>\$ 3,435,724</b>	<b>\$ 2,792,541</b>	<b>\$ 2,204,318</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 970,287</b>	<b>\$ 978,841</b>	<b>\$ 64,052</b>	<b>\$ (117,035)</b>	<b>\$ (13,343)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>89.76 %</b>	<b>87.23 %</b>	<b>98.17 %</b>	<b>104.37 %</b>	<b>100.61 %</b>
<b>Covered Employee Payroll</b>	<b>\$ 6,110,843</b>	<b>\$ 5,896,777</b>	<b>\$ 4,621,494</b>	<b>\$ 3,641,404</b>	<b>\$ 2,589,887</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>15.88 %</b>	<b>16.60 %</b>	<b>1.39 %</b>	<b>(3.21)%</b>	<b>(0.52)%</b>

<sup>1</sup> Includes difference in liability due to change in the single discount rate assumption (in fiscal years 2017 and 2018), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016).

<sup>2</sup> The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018 and 6.32% at the end fiscal year 2018.

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

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### Total PERS

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,918,552,143	\$ 2,281,582,863	\$ 636,969,280	78.18 %	\$ 888,452,060	71.69 %
2015	3,052,446,539	2,371,710,809	680,735,730	77.70 %	973,536,402	69.92 %
2016	3,396,565,467	2,414,895,657	981,669,810	71.10 %	1,048,548,467	93.62 %
2017	4,354,371,690	2,727,835,589	1,626,536,101	62.65 %	1,063,371,798	152.96 %
2018	4,675,581,755	2,970,180,276	1,705,401,479	63.53 %	1,075,957,954	158.50 %

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

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 <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %
2018	4,536,928,161	2,849,319,075	1,687,609,086	62.80 %	1,027,317,202	164.27 %

### Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 38,989,792	\$ 42,713,635	\$ (3,723,843)	109.55 %	\$ 6,598,981	(56.43)%
2015	39,381,443	44,137,412	(4,755,969)	112.08 %	6,964,502	(68.29)%
2016	39,819,443	44,269,616	(4,450,173)	111.18 %	7,937,062	(56.07)%
2017	45,789,468	49,576,578	(3,787,110)	108.27 %	7,866,090	(48.14)%
2018	47,011,600	53,493,730	(6,482,130)	113.79 %	8,008,841	(80.94)%

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

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

### Public Safety with Prior Main System Service

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 30,791,599	\$ 24,806,508	\$ 5,985,091	80.56 %	\$ 13,394,927	44.68 %
2015	34,317,782	28,691,976	5,625,806	83.61 %	16,732,974	33.62 %
2016	53,865,148	42,406,694	11,458,454	78.73 %	28,225,868	40.60 %
2017	73,040,417	51,024,228	22,016,189	69.86 %	28,765,678	76.54 %
2018	82,162,213	58,857,977	23,304,236	71.64 %	34,521,069	67.51 %

### Public Safety without Prior Main System Service

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,190,975	\$ 2,204,318	\$ (13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015	2,675,506	2,792,541	(117,035)	104.37 %	3,641,404	(3.21)%
2016	3,499,776	3,435,724	64,052	98.17 %	4,621,494	1.39 %
2017	7,667,872	6,689,031	978,841	87.23 %	5,896,777	16.60 %
2018	9,479,781	8,509,494	970,287	89.76 %	6,110,843	15.88 %

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

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 <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 107,851,326	\$ 61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973	70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167	77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200	78,933,571	37,630,629	1,063,371,798	7.42 %
2018	125,714,098	80,727,209	44,986,889	1,075,957,954	7.50 %

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

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 <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 105,092,504	\$ 58,872,974	\$ 46,219,530	\$ 865,868,265	6.80 %
2015	104,636,238	67,669,374	36,966,864	946,197,522	7.15 %
2016	121,358,455	72,960,488	48,397,967	1,007,764,043	7.24 %
2017	112,981,892	74,023,555	38,958,337	1,020,843,253	7.25 %
2018	122,272,212	75,666,300	46,605,912	1,027,317,202	7.37 %

### Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 1,099,249	\$ 1,159,604	\$ (60,355)	\$ 6,598,981	17.57 %
2015	1,030,705	1,225,358	(194,653)	6,964,502	17.59 %
2016	781,713	1,364,327	(582,614)	7,937,062	17.19 %
2017	734,399	1,407,326	(672,927)	7,866,090	17.89 %
2018	393,904	1,413,703	(1,019,799)	8,008,841	17.65 %

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

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

### Public Safety with Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 1,449,458	\$ 1,385,958	\$ 63,500	\$ 13,394,927	10.35 %
2015	1,577,004	1,638,384	(61,380)	16,732,974	9.79 %
2016	1,828,196	2,384,097	(555,901)	28,225,868	8.45 %
2017	2,514,672	3,005,338	(490,666)	28,765,678	10.45 %
2018	2,602,245	3,175,608	(573,363)	34,521,069	9.20 %

### Public Safety without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 210,115	\$ 242,514	\$ (32,399)	\$ 2,589,887	9.36 %
2015	270,026	309,419	(39,393)	3,641,404	8.50 %
2016	367,803	371,664	(3,861)	4,621,494	8.04 %
2017	333,237	497,352	(164,115)	5,896,777	8.43 %
2018	445,737	471,598	(25,861)	6,110,843	7.72 %

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

Ten fiscal years will be built prospectively.

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



# Notes to Schedule of Contributions

**Valuation Date:** July 1, 2018  
**Notes** The actuarially determined contribution amount is calculated as of June 30, 12 months prior to the end of the fiscal year in which the contributions are reported.

**Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:**

Actuarial Cost Method Entry Age Normal  
Amortization Method Level Percentage of Payroll, Open Period  
Assumed annual payroll growth of 3.75% (3.25% for Judges)  
Remaining Amortization Period 20 years  
Asset Valuation Method 5-Year smoothed market  
Inflation 2.50%  
Salary Increases 4.00% to 20.00% including inflation  
Investment Rate of Return 7.75%  
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 year for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

**Other Information:**

**Notes** There were no benefit changes during the year.  
The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009 through June 30, 2014.  
The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System, 17.52% for the Judges System, 9.81% for Law Enforcement with prior Main System service System, and 7.93% for Law Enforcement without prior Main System service System.

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

Actuarial Cost Method Entry Age Normal  
Asset Valuation Method Plan Fiduciary Net Position (Market value of assets, no asset smoothing)  
Inflation 2.50%  
Salary Increases 4.00% to 20.00% including inflation  
Single Discount Rate 6.32% (Based on an investment return assumption of 7.75% and a municipal bond rate of 3.62%)  
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 year for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

**Other Information:**

**Notes** There were no benefit changes during the year.  
The economic assumptions (excluding salary increases) were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009 through June 30, 2014.  
The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System, 17.52% for the Judges System, 9.81% for Law Enforcement with prior Main System service System, and 7.93% for Law Enforcement without prior Main System service System.

## Schedule of Investment Returns Multiyear Last 10 Fiscal Years

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<b>FY Ending June 30,</b>	<b>Annual Return<sup>1</sup></b>
2014	
2015	
2016	
2017	
2018	

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

## Schedule of Reconciliation of Net Pension Liability

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### Total PERS

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 741,654,783	\$ 63,498,110	\$ 61,661,050	\$ (106,522,563)	\$ -	\$ 636,969,280
2015	636,969,280	65,583,834	70,842,535	21,605,944	(27,419,208)	680,735,731
2016	680,735,730	131,182,581	77,080,576	227,386,103	(19,445,972)	981,669,810
2017	981,669,810	248,308,126	78,933,571	509,182,086	33,690,351	1,626,536,101
2018	1,626,536,101	285,279,557	80,727,209	18,447,425	144,134,394	1,705,401,479

*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
2018	1,607,328,180	278,201,998	75,666,300	18,137,628	140,392,420	1,687,609,086

## Judges

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ (395,996)	\$ 15,783	\$ 1,159,604	\$ (2,184,026)	\$ -	\$ (3,723,843)
2015	(3,723,843)	(321,437)	1,225,358	9,490	(505,179)	(4,755,969)
2016	(4,755,969)	(208,033)	1,364,327	1,237,115	(641,041)	(4,450,173)
2017	(4,450,173)	478,538	1,407,326	1,132,172	(459,679)	(3,787,110)
2018	(3,787,110)	(121,345)	1,413,703	(1,177,034)	(17,062)	(6,482,130)

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

## Public Safety with Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 7,615,600	\$ 970,331	\$ 1,385,958	\$ (1,214,882)	\$ -	\$ 5,985,091
2015	5,985,091	834,552	1,638,384	104,725	(339,822)	5,625,806
2016	5,625,806	1,687,649	2,384,097	6,110,817	(418,279)	11,458,454
2017	11,458,454	5,250,888	3,005,338	9,404,668	1,092,483	22,016,189
2018	22,016,189	6,216,498	3,175,608	1,274,416	3,027,259	23,304,236

## Public Safety without Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 321,740	\$ (290,507)	\$ 242,514	\$ 197,938	\$ -	\$ (13,343)
2015	(13,343)	250,951	309,419	(22,809)	22,416	(117,036)
2016	(117,035)	352,776	371,664	224,326	24,351	64,052
2017	64,052	(989,739)	497,352	2,481,447	79,567	978,841
2018	978,841	982,406	471,598	212,415	731,777	970,287

Ten fiscal years will be built prospectively.

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

## SECTION D

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### **NOTES TO FINANCIAL STATEMENTS**

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

# Long-Term Expected Return on Plan Assets

## System Asset Allocation

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
Domestic Equities	30.00 %	6.05 %	1.82 %
International Equities	21.00 %	6.71 %	1.41 %
Private Equity	7.00 %	10.20 %	0.71 %
Domestic Fixed Income	23.00 %	1.45 %	0.33 %
Global Real Assets	19.00 %	5.11 %	0.97 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
<b>Total</b>	<b>100.00 %</b>		<b>5.24 %</b>

*Expected return by asset class and target allocation provided by investment consultant.*

The discount rate used to measure the total pension liability was 6.32%. 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, 2018 and July 1, 2017 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

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The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 6.32%, as well as what the PERS' net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.32%) or is 1- percentage point higher (7.32%) than the current rate.

<b>System</b>	<b>Current Single Discount</b>		
	<b>1% Decrease 5.32%</b>	<b>Rate Assumption 6.32%</b>	<b>1% Increase 7.32%</b>
<b>Main System</b>	\$2,293,147,011	\$1,687,609,086	\$1,182,307,187
<b>Judges</b>	(1,845,958)	(6,482,130)	(10,428,256)
<b>Public Safety</b>			
<b>With Main System Service</b>	35,966,135	23,304,236	13,016,890
<b>Without Main System Service</b>	2,511,984	970,287	(264,012)
<b>Total PERS</b>	2,329,779,172	1,705,401,479	1,184,631,808



## Summary of Population Statistics as of July 1, 2018

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	Main System	Judges	Public Safety		Total PERS
			with Prior Main Service System	without Prior Main Service System	
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	11,538	55	103	8	11,704
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	11,820	3	270	93	12,186
Active Plan Members	22,711	55	598	119	23,483
<b>Total Plan Members</b>	<b>46,069</b>	<b>113</b>	<b>971</b>	<b>220</b>	<b>47,373</b>

## **SECTION E**

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### **SCHEDULES OF EMPLOYER ALLOCATIONS**

## Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2017					As of June 30, 2018				
	2017 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Payroll <sup>1</sup>	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
<b>Main System</b>										
City	\$ 102,649,502	7.12%	\$ 7,308,648	10.055360%	\$ 161,622,640	\$ 104,802,344	7.12%	\$ 7,461,924	10.201556%	\$ 172,162,387
County	179,714,855	7.12%	12,795,697	17.604548%	282,962,863	181,497,909	7.12%	12,922,650	17.667172%	298,152,799
District Health Unit	12,187,363	7.12%	867,739	1.193852%	19,189,121	12,626,266	7.12%	898,990	1.229052%	20,741,593
Political Subdivision	19,966,176	7.12%	1,421,588	1.955849%	31,436,910	21,180,371	7.12%	1,508,041	2.061716%	34,793,704
School District	170,503,222	7.12%	12,139,833	16.702193%	268,459,054	176,166,935	7.12%	12,543,082	17.148255%	289,395,511
State	266,559,598	7.12%	18,979,044	26.111708%	419,700,845	264,383,515	7.12%	18,824,106	25.735330%	434,311,769
State of ND	269,262,534	7.12%	19,171,492	26.376482%	423,956,624	266,659,867	7.12%	18,986,181	25.956916%	438,051,272
<b>Subtotal</b>	<b>\$ 1,020,843,250</b>	<b>7.12%</b>	<b>\$ 72,684,041</b>	<b>99.999992%</b>	<b>\$ 1,607,328,057</b>	<b>\$ 1,027,317,207</b>	<b>7.12%</b>	<b>\$ 73,144,974</b>	<b>99.999997%</b>	<b>\$ 1,687,609,035</b>
<b>Judges System</b>	\$ 7,866,090	17.52%	\$ 1,378,139	100.000000%	\$ (3,787,110)	\$ 8,008,841	17.52%	\$ 1,403,149	100.000000%	\$ (6,482,130)
<b>Public Safety with Prior Main Service System<sup>2</sup></b>										
City	\$ 3,755,091	9.81%	\$ 368,374	13.054066%	\$ 2,874,009	\$ 7,663,698	9.81%	\$ 751,808	22.200059%	\$ 5,173,554
County	20,796,319	9.81%	2,040,119	72.295592%	15,916,732	22,333,629	9.81%	2,190,927	64.695646%	15,076,827
State	3,470,817	9.81%	340,487	12.065826%	2,656,435	3,718,340	9.81%	364,769	10.771219%	2,510,150
State of ND	743,453	9.81%	72,933	2.584514%	569,011	805,402	9.81%	79,010	2.333074%	543,705
<b>Subtotal</b>	<b>\$ 28,765,680</b>	<b>9.81%</b>	<b>\$ 2,821,913</b>	<b>99.999998%</b>	<b>\$ 22,016,187</b>	<b>\$ 34,521,069</b>	<b>9.81%</b>	<b>\$ 3,386,514</b>	<b>99.999998%</b>	<b>\$ 23,304,236</b>
<b>Public Safety without Prior Main Service System</b>										
City	\$ 2,625,376	7.93%	\$ 208,192	44.522219%	\$ 435,801	\$ 2,772,158	7.93%	\$ 219,832	45.364568%	\$ 440,166
County	3,271,401	7.93%	259,422	55.477780%	543,039	3,338,686	7.93%	264,758	54.635431%	530,120
<b>Subtotal</b>	<b>\$ 5,896,777</b>	<b>7.93%</b>	<b>\$ 467,614</b>	<b>99.999999%</b>	<b>\$ 978,840</b>	<b>\$ 6,110,844</b>	<b>7.93%</b>	<b>\$ 484,590</b>	<b>99.999999%</b>	<b>\$ 970,286</b>
<b>Total PERS</b>	<b>\$ 1,063,371,797</b>		<b>\$ 77,351,707</b>		<b>\$ 1,626,535,974</b>	<b>\$ 1,075,957,961</b>		<b>\$ 78,419,227</b>		<b>\$ 1,705,401,427</b>

<sup>1</sup> 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.

<sup>2</sup> 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, 2018				
Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
<b>Main System</b>		<b>5.32%</b>	<b>6.32%</b>	<b>7.32%</b>
City	10.201556%	\$ 233,936,683	\$ 172,162,387	\$ 120,613,726
County	17.667172%	405,134,225	298,152,799	208,880,243
District Health Unit	1.229052%	28,183,968	20,741,593	14,531,169
Political Subdivision	2.061716%	47,278,179	34,793,704	24,375,816
School District	17.148255%	393,234,697	289,395,511	202,745,050
State	25.735330%	590,148,948	434,311,769	304,270,654
State of ND	25.956916%	595,230,245	438,051,272	306,890,480
<b>Subtotal</b>	<b>99.999997%</b>	<b>\$ 2,293,146,945</b>	<b>\$ 1,687,609,035</b>	<b>\$ 1,182,307,138</b>
<b>Judges System</b>	100.000000%	\$ (1,845,958)	\$ (6,482,130)	\$ (10,428,256)
<b>Public Safety with Prior Main Service System<sup>1</sup></b>				
City	22.200059%	\$ 7,984,503	\$ 5,173,554	\$ 2,889,758
County	64.695646%	23,268,525	15,076,827	8,421,360
State	10.771219%	3,873,991	2,510,150	1,402,078
State of ND	2.333074%	839,117	543,705	303,694
<b>Subtotal</b>	<b>99.999998%</b>	<b>\$ 35,966,136</b>	<b>\$ 23,304,236</b>	<b>\$ 13,016,890</b>
<b>Public Safety without Prior Main Service System</b>				
City	45.364568%	\$ 1,139,551	\$ 440,166	\$ (119,768)
County	54.635431%	1,372,433	530,120	(144,245)
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 2,511,984</b>	<b>\$ 970,286</b>	<b>\$ (264,013)</b>
<b>Total PERS</b>		<b>\$ 2,329,779,107</b>	<b>\$ 1,705,401,427</b>	<b>\$ 1,184,631,759</b>

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

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

## Schedule of Contributions by Employer Type Fiscal Year Ended June 30, 2018

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
<b>Main System</b>						
City	10.201556%	\$ 7,719,140	\$ 7,484,823	\$ 234,317	\$ 104,802,344	7.14%
County	17.667172%	13,368,096	12,913,837	454,259	181,497,909	7.12%
District Health Unit	1.229052%	929,979	895,209	34,770	12,626,266	7.09%
Political Subdivision	2.061716%	1,560,026	1,545,598	14,428	21,180,371	7.30%
School District	17.148255%	12,975,448	12,800,418	175,030	176,166,935	7.27%
State	25.735330%	19,472,973	19,023,709	449,264	264,383,515	7.20%
State of ND	25.956916%	19,640,637	18,814,597	826,040	266,659,867	7.06%
<b>Subtotal</b>	<u>99.999997%</u>	<u>\$ 75,666,299</u>	<u>\$ 73,478,191</u>	<u>\$ 2,188,108</u>	<u>\$ 1,027,317,207</u>	<u>7.15%</u>
<b>Judges System</b>	100.000000%	\$ 1,413,703	\$ 1,413,703	\$ -	\$8,008,841	17.65%
<b>Public Safety with Prior Main Service System<sup>2</sup></b>						
City	22.200059%	\$ 704,987	\$ 686,464	\$ 18,523	\$ 7,663,698	8.96%
County	64.695646%	2,054,482	2,068,608	(14,126)	22,333,629	9.26%
State	10.771219%	342,052	358,942	(16,890)	3,718,340	9.65%
State of ND	2.333074%	74,089	72,782	1,307	805,402	9.04%
<b>Subtotal</b>	<u>99.999998%</u>	<u>\$ 3,175,610</u>	<u>\$ 3,186,796</u>	<u>\$ (11,186)</u>	<u>\$ 34,521,069</u>	<u>9.23%</u>
<b>Public Safety without Prior Main Service System</b>						
City	45.364568%	\$ 213,939	\$ 214,941	\$ (1,002)	\$ 2,772,158	7.75%
County	54.635431%	257,660	257,266	394	3,338,686	7.71%
<b>Subtotal</b>	<u>99.999999%</u>	<u>\$ 471,599</u>	<u>\$ 472,207</u>	<u>\$ (608)</u>	<u>\$ 6,110,844</u>	<u>7.73%</u>
<b>Total PERS</b>		<u>\$ 80,727,211</u>	<u>\$ 78,550,897</u>	<u>\$ 2,176,314</u>	<u>\$ 1,075,957,961</u>	

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

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

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

# Schedule of Pension Amounts by Employer Type

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual 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
<b>Main System</b>														
City	10.201556%	\$ 455,723	\$ 62,147,038	\$ -	\$ 11,519,087	\$ 74,121,848	\$ 5,857,299	\$ 2,457,283	\$ 837,584	\$ 4,577,148	\$ 13,729,314	\$ 28,380,924	\$ 2,332,995	\$ 30,713,919
County	17.667172%	789,237	107,626,948	-	9,418,426	117,834,611	10,143,740	4,255,552	1,450,548	7,537,630	23,387,470	49,150,426	535,271	49,685,697
District Health Unit	1.229052%	54,905	7,487,283	-	722,323	8,264,511	705,667	296,047	100,910	545,876	1,648,500	3,419,245	2,254	3,421,499
Political Subdivision	2.061716%	92,087	12,559,807	-	3,638,099	16,289,993	1,183,751	496,611	169,274	1,056,186	2,905,822	5,735,740	782,883	6,518,623
School District	17.148255%	766,031	104,465,753	-	14,245,925	119,477,709	9,845,796	4,130,559	1,407,938	5,939,554	21,323,847	47,706,789	2,453,581	50,160,370
State	25.735330%	1,149,647	156,777,500	-	5,782,907	163,710,054	14,776,129	6,198,954	2,112,973	18,002,632	41,090,688	71,596,193	(3,741,432)	67,854,761
State of ND	25.956916%	1,159,549	158,127,380	-	4,207,958	163,494,887	14,903,357	6,252,326	2,131,164	13,569,896	36,856,743	72,212,656	(2,774,581)	69,438,075
<b>Subtotal</b>	<b>99.999997%</b>	<b>\$ 4,467,179</b>	<b>\$ 609,191,709</b>	<b>\$ -</b>	<b>\$ 49,534,725</b>	<b>\$ 663,193,613</b>	<b>\$ 57,415,739</b>	<b>\$ 24,087,332</b>	<b>\$ 8,210,391</b>	<b>\$ 51,228,922</b>	<b>\$ 140,942,384</b>	<b>\$ 278,201,973</b>	<b>\$ (409,029)</b>	<b>\$ 277,792,944</b>
<b>Judges System</b>	<b>100.000000%</b>	<b>\$ -</b>	<b>\$ 3,901,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,901,256</b>	<b>\$ 2,826,589</b>	<b>\$ 245,342</b>	<b>\$ 188,647</b>	<b>\$ -</b>	<b>\$ 3,260,578</b>	<b>\$ (121,345)</b>	<b>\$ -</b>	<b>\$ (121,345)</b>
<b>Public Safety with Prior Main Service System<sup>1</sup></b>														
City	22.200059%	\$ 531,154	\$ 2,541,355	\$ -	\$ 613,275	\$ 3,685,784	\$ 108,666	\$ 84,344	\$ 144,874	\$ 200,512	\$ 538,396	\$ 1,380,070	\$ 57,925	\$ 1,437,995
County	64.695646%	1,547,899	7,406,045	-	966,127	9,920,071	316,677	245,798	422,194	1,109,857	2,094,526	4,021,807	31,515	4,053,322
State	10.771219%	257,711	1,233,037	-	-	1,490,748	52,724	40,923	70,291	299,347	463,285	669,593	(101,001)	568,592
State of ND	2.333074%	55,820	267,079	-	3,541	326,440	11,420	8,864	15,225	(92,288)	(56,779)	145,036	35,661	180,697
<b>Subtotal</b>	<b>99.999998%</b>	<b>\$ 2,392,584</b>	<b>\$ 11,447,516</b>	<b>\$ -</b>	<b>\$ 1,582,943</b>	<b>\$ 15,423,043</b>	<b>\$ 489,487</b>	<b>\$ 379,929</b>	<b>\$ 652,584</b>	<b>\$ 1,517,428</b>	<b>\$ 3,039,428</b>	<b>\$ 6,216,506</b>	<b>\$ 24,100</b>	<b>\$ 6,240,606</b>
<b>Public Safety without Prior Main Service System</b>														
City	45.364568%	\$ 64,943	\$ 1,117,671	\$ -	\$ 16,932	\$ 1,199,546	\$ 86,347	\$ 38,740	\$ 43,535	\$ 83,572	\$ 252,194	\$ 445,667	\$ (22,778)	\$ 422,889
County	54.635431%	78,215	1,346,082	-	82,090	1,506,387	103,993	46,656	52,432	9,930	213,011	536,740	24,817	561,557
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 143,158</b>	<b>\$ 2,463,753</b>	<b>\$ -</b>	<b>\$ 99,022</b>	<b>\$ 2,705,933</b>	<b>\$ 190,340</b>	<b>\$ 85,396</b>	<b>\$ 95,967</b>	<b>\$ 93,502</b>	<b>\$ 465,205</b>	<b>\$ 982,407</b>	<b>\$ 2,039</b>	<b>\$ 984,446</b>
<b>Total PERs</b>		<b>\$ 7,002,921</b>	<b>\$ 627,004,234</b>	<b>\$ -</b>	<b>\$ 51,216,690</b>	<b>\$ 685,223,845</b>	<b>\$ 60,922,155</b>	<b>\$ 24,797,999</b>	<b>\$ 9,147,589</b>	<b>\$ 52,839,852</b>	<b>\$ 147,707,595</b>	<b>\$ 285,279,541</b>	<b>\$ (382,890)</b>	<b>\$ 284,896,651</b>

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

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

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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							
		Total Deferred	2019	2020	2021	2022	2023	Thereafter	
<b>Main System</b>									
City	10.201556%	\$ 60,392,534	\$ 20,031,783	\$ 17,725,575	\$ 14,345,612	\$ 7,753,210	\$ 536,354	\$ -	\$ -
County	17.667172%	94,447,141	31,186,235	27,210,512	22,486,429	12,777,344	786,621	-	-
District Health Unit	1.229052%	6,616,011	2,134,550	1,859,642	1,611,167	933,736	76,916	-	-
Political Subdivision	2.061716%	13,384,171	4,359,772	3,893,422	3,192,380	1,772,212	166,385	-	-
School District	17.148255%	98,153,862	32,204,263	28,342,634	23,459,052	13,084,091	1,063,822	-	-
State	25.735330%	122,619,366	40,907,063	35,134,902	29,227,658	16,527,905	821,838	-	-
State of ND	25.956916%	126,638,144	42,258,346	36,437,249	30,412,213	16,758,663	771,673	-	-
<b>Subtotal</b>	<b>99.999997%</b>	<b>\$ 522,251,229</b>	<b>\$ 173,082,012</b>	<b>\$ 150,603,936</b>	<b>\$ 124,734,511</b>	<b>\$ 69,607,161</b>	<b>\$ 4,223,609</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Judges System</b>	<b>100.000000%</b>	<b>\$ 640,678</b>	<b>\$ 741,868</b>	<b>\$ 627,410</b>	<b>\$ (505,797)</b>	<b>\$ (222,803)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Safety with Prior Main Service System<sup>1</sup></b>									
City	22.200059%	\$ 3,147,388	868,071	\$ 819,037	\$ 708,946	\$ 577,182	\$ 174,152	\$ -	\$ -
County	64.695646%	7,825,545	2,392,452	2,247,201	1,820,024	1,238,265	127,603	-	-
State	10.771219%	1,027,463	292,073	268,998	242,113	201,285	22,994	-	-
State of ND	2.333074%	383,219	120,802	115,614	97,030	45,171	4,602	-	-
<b>Subtotal</b>	<b>99.999998%</b>	<b>\$ 12,383,615</b>	<b>\$ 3,673,398</b>	<b>\$ 3,450,850</b>	<b>\$ 2,868,113</b>	<b>\$ 2,061,903</b>	<b>\$ 329,351</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Safety without Prior Main Service System</b>									
City	45.364568%	\$ 947,352	\$ 344,404	\$ 334,470	\$ 253,557	\$ 14,921	\$ -	\$ -	\$ -
County	54.635431%	1,293,376	467,038	455,074	348,384	22,880	-	-	-
<b>Subtotal</b>	<b>99.999999%</b>	<b>\$ 2,240,728</b>	<b>\$ 811,442</b>	<b>\$ 789,544</b>	<b>\$ 601,941</b>	<b>\$ 37,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total PERS</b>		<b>\$ 537,516,250</b>	<b>\$ 178,308,720</b>	<b>\$ 155,471,740</b>	<b>\$ 127,698,768</b>	<b>\$ 71,484,062</b>	<b>\$ 4,552,960</b>	<b>\$ -</b>	<b>\$ -</b>

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

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







# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

As of June 30, 2017										As of June 30, 2018				
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate		
City	200021	City Of Wilton	\$ 139,410	7.12%	\$ 9,926	0.013656%	\$ 219,497	\$ 141,318	7.12%	\$ 10,062	0.013756%	\$ 232,148		
City	200022	City Of Ray	205,367	7.12%	14,622	0.020117%	323,346	166,130	7.12%	11,828	0.016171%	272,903		
City	200025	City Of Medora	271,940	7.12%	19,362	0.026639%	428,176	251,097	7.12%	17,878	0.024442%	412,485		
City	200026	City Of Velva	163,395	7.12%	11,634	0.016006%	257,269	69,748	7.12%	4,966	0.006789%	114,572		
City	200028	City Of Thompson	125,225	7.12%	8,916	0.012267%	197,171	123,911	7.12%	8,822	0.012062%	203,559		
City	200029	City Of Williston	12,910,430	7.12%	919,223	1.264683%	20,327,606	10,693,136	7.12%	761,351	1.040880%	17,565,985		
City	200030	City Of Bowman	621,269	7.12%	44,234	0.060858%	978,188	624,173	7.12%	44,441	0.060758%	1,025,358		
City	200031	City Of Tioga	811,141	7.12%	57,753	0.079458%	1,277,151	860,358	7.12%	61,257	0.083748%	1,413,339		
City	200033	City Of Rhame	48,571	7.12%	3,458	0.004758%	76,477	62,349	7.12%	4,439	0.006069%	102,421		
City	200035	City Of Fargo	29,731,782	7.12%	2,116,903	2.912473%	46,812,999	32,424,454	7.12%	2,308,621	3.156226%	53,264,757		
City	200036	City Of Jamestown	5,165,421	7.12%	367,778	0.505996%	8,133,016	4,936,222	7.12%	351,459	0.480496%	8,108,894		
City	200037	City Of Beach	202,365	7.12%	14,408	0.019823%	318,621	125,000	7.12%	8,900	0.012168%	205,348		
City	200038	City Of Glenburn	59,261	7.12%	4,219	0.005805%	93,305	60,585	7.12%	4,314	0.005897%	99,518		
City	200040	City Of Kulm	74,790	7.12%	5,325	0.007326%	117,753	76,465	7.12%	5,444	0.007443%	125,609		
City	200041	City Of Harwood	140,093	7.12%	9,975	0.013723%	220,574	136,556	7.12%	9,723	0.013292%	224,317		
City	200045	City Of Mapleton	146,544	7.12%	10,434	0.014355%	230,732	96,519	7.12%	6,872	0.009395%	158,551		
City	200046	City Of Wahpeton	2,157,055	7.12%	153,582	0.211301%	3,396,301	2,407,727	7.12%	171,430	0.234370%	3,955,249		
City	200049	City Of Elgin	62,352	7.12%	4,439	0.006108%	98,176	63,418	7.12%	4,515	0.006173%	104,176		
City	200050	City Of Rugby	579,756	7.12%	41,279	0.056792%	912,834	649,005	7.12%	46,209	0.063175%	1,066,147		
City	200051	City Of New Salem	120,851	7.12%	8,605	0.011838%	190,276	122,004	7.12%	8,687	0.011876%	200,420		
City	200052	City Of Wahalla	264,847	7.12%	18,857	0.025944%	417,005	304,589	7.12%	21,687	0.029649%	500,359		
City	200053	City Of Gwinner	150,812	7.12%	10,738	0.014773%	237,451	143,761	7.12%	10,236	0.013994%	236,164		
City	200054	City Of Kenmare	293,892	7.12%	20,925	0.028789%	462,734	198,119	7.12%	14,106	0.019285%	325,455		
City	200055	City Of Watford City	3,475,104	7.12%	247,427	0.340415%	5,471,586	3,526,851	7.12%	251,112	0.343307%	5,793,680		
City	200057	City Of Cooperstown	175,361	7.12%	12,486	0.017178%	276,107	178,576	7.12%	12,715	0.017383%	293,357		
City	200058	City Of New England	100,819	7.12%	7,178	0.009876%	158,740	97,442	7.12%	6,938	0.009485%	160,070		
City	200059	City Of Carrington	672,438	7.12%	47,878	0.065871%	1,058,763	689,339	7.12%	49,081	0.067101%	1,132,403		
City	200060	City Of Mott	115,525	7.12%	8,225	0.011317%	181,901	110,282	7.12%	7,852	0.010735%	181,165		
City	200061	City Of Larimore	104,993	7.12%	7,476	0.010285%	165,314	101,852	7.12%	7,252	0.009914%	167,310		
City	200062	City Of Sherwood	31,974	7.12%	2,277	0.003132%	50,342	36,498	7.12%	2,599	0.003553%	59,961		
City	200063	City Of Lamoure	182,670	7.12%	13,006	0.017894%	287,615	143,630	7.12%	10,226	0.013981%	235,945		
City	200064	City Of Michigan	53,616	7.12%	3,817	0.005252%	84,417	54,943	7.12%	3,912	0.005348%	90,253		
City	200065	City Of Park River	448,778	7.12%	31,953	0.043961%	706,598	454,237	7.12%	32,342	0.044216%	746,193		
City	200067	City Of Hatton	62,574	7.12%	4,455	0.006130%	98,529	79,122	7.12%	5,633	0.007702%	129,980		
City	200069	City Of Northwood	272,766	7.12%	19,421	0.026720%	429,478	242,524	7.12%	17,268	0.023608%	398,411		
City	200070	City Of Powers Lake	39,744	7.12%	2,830	0.003893%	62,573	38,746	7.12%	2,759	0.003772%	63,657		
City	200072	City Of Towner	61,385	7.12%	4,371	0.006013%	96,649	95,612	7.12%	6,808	0.009307%	157,066		
City	200073	City Of Pembina	91,905	7.12%	6,544	0.009003%	144,708	82,207	7.12%	5,853	0.008002%	135,042		
City	200075	City Of Underwood	84,978	7.12%	6,000	0.008324%	133,794	80,704	7.12%	5,746	0.007856%	132,579		
City	200076	City Of New Leipzig	26,076	7.12%	1,857	0.002554%	41,051	28,324	7.12%	2,017	0.002757%	46,527		
City	200077	City Of Stanley	690,633	7.12%	49,173	0.067653%	1,087,406	835,658	7.12%	59,499	0.081344%	1,372,769		
City	200080	City Of Crosby	189,509	7.12%	13,493	0.018564%	298,384	173,820	7.12%	12,376	0.016920%	285,543		
City	200083	City Of Grafton	1,520,716	7.12%	108,275	1.48967%	2,394,389	1,596,853	7.12%	113,696	1.55439%	2,623,203		
City	200084	City Of Emerald	72,696	7.12%	5,176	0.007121%	114,458	75,809	7.12%	5,398	0.007379%	124,529		
City	200085	City Of Lincoln	474,447	7.12%	33,781	0.046476%	747,022	425,092	7.12%	30,267	0.041379%	698,316		
City	200086	City Of Minto	82,692	7.12%	5,888	0.008100%	130,194	67,400	7.12%	4,799	0.006561%	110,724		
City	200087	City Of Ashley	121,570	7.12%	8,656	0.011909%	191,417	139,697	7.12%	9,946	0.013598%	229,481		
City	200088	City Of Neche	40,800	7.12%	2,905	0.003997%	64,245	42,208	7.12%	3,005	0.004109%	69,344		
City	200089	City Of Surrey	439,211	7.12%	31,272	0.043024%	691,537	384,878	7.12%	27,403	0.037464%	632,246		
City	200090	City Of Hankinson	208,154	7.12%	14,821	0.020390%	327,734	212,008	7.12%	15,095	0.020637%	348,272		
City	200091	City Of New Rockford	201,411	7.12%	14,340	0.019730%	317,126	209,017	7.12%	14,882	0.020346%	343,361		
City	200094	City Of West Fargo	7,640,904	7.12%	544,032	0.748489%	12,030,675	8,915,372	7.12%	634,774	0.867830%	14,645,578		
City	200097	City Of Devils Lake	914,403	7.12%	65,105	0.089573%	1,439,732	1,078,185	7.12%	76,767	0.104952%	1,771,179		
City	200098	City Of Oakes	581,811	7.12%	41,425	0.056993%	916,065	604,072	7.12%	43,010	0.058801%	992,331		
City	200100	City Of Mohall	145,446	7.12%	10,356	0.014248%	229,012	151,167	7.12%	10,763	0.014715%	248,332		
City	200101	City Of Lidgerwood	69,684	7.12%	4,962	0.006826%	109,716	70,065	7.12%	4,989	0.006820%	115,095		
City	200102	City Of McClusky	35,120	7.12%	2,501	0.003440%	55,292	35,360	7.12%	2,518	0.003442%	58,088		
City	200103	City Of Burlington	183,489	7.12%	13,064	0.017974%	288,901	203,613	7.12%	14,497	0.019820%	334,484		
City	200104	City Of Lisbon	443,743	7.12%	31,595	0.043468%	698,673	456,919	7.12%	32,533	0.044477%	750,598		
City	200110	City Of Halliday	121,019	7.12%	8,617	0.011855%	190,549	124,649	7.12%	8,875	0.012133%	204,758		
City	200111	City Of Maddock	132,367	7.12%	9,425	0.012966%	208,406	134,219	7.12%	9,556	0.013065%	220,486		
City	200114	City Of Regent	63,186	7.12%	4,499	0.006190%	99,494	45,293	7.12%	3,225	0.004409%	74,407		
City	200115	City Of Lakota	205,708	7.12%	14,646	0.020151%	323,893	232,770	7.12%	16,573	0.022658%	382,378		
City	200117	City Of Alexander	82,893	7.12%	5,902	0.008120%	130,515	160,118	7.12%	11,400	0.015586%	263,031		
City	200118	City Of Berthold	32,619	7.12%	2,322	0.003195%	51,354	33,949	7.12%	2,417	0.003305%	55,775		

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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



# Schedule of Net Pension Liability by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2017					As of June 30, 2018				
			2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200119	City of Carson	\$ 71,034	7.12%	\$ 5,058	0.006958%	\$ 111,838	\$ 73,650	7.12%	\$ 5,244	0.007169%	\$ 120,985
City	200120	City of Dodge	34,245	7.12%	2,438	0.003355%	53,926	40,416	7.12%	2,878	0.003934%	66,391
County	300001	Adams County	970,223	7.12%	69,080	0.095041%	1,527,621	1,046,918	7.12%	74,541	0.101908%	1,719,809
County	300002	Barnes County	3,161,045	7.12%	225,066	0.309650%	4,977,092	3,249,075	7.12%	231,334	0.316268%	5,337,368
County	300003	Benson County	1,819,111	7.12%	129,521	0.178197%	2,864,211	1,788,848	7.12%	127,366	0.174128%	2,938,600
County	300004	Billings County	2,712,967	7.12%	193,163	0.265757%	4,271,587	2,914,919	7.12%	207,542	0.283741%	4,788,439
County	300005	Bottineau County	3,181,754	7.12%	226,541	0.311679%	5,009,704	3,220,721	7.12%	229,315	0.313508%	5,290,789
County	300006	Bowman County	1,545,386	7.12%	110,031	0.151383%	2,433,222	1,555,231	7.12%	110,732	0.151388%	2,554,838
County	300007	Burke County	1,587,088	7.12%	113,001	0.155468%	2,498,881	1,462,885	7.12%	104,157	0.142399%	2,403,138
County	300008	Burleigh County	15,842,687	7.12%	1,127,999	1.551922%	24,944,480	16,698,206	7.12%	1,188,912	1.625419%	27,430,719
County	300009	Cass County	16,191,432	7.12%	1,152,830	1.586084%	25,493,575	16,657,321	7.12%	1,186,001	1.621439%	27,363,552
County	300010	Cavalier County	2,015,477	7.12%	143,502	0.197433%	3,173,396	2,009,422	7.12%	143,071	0.195599%	3,300,946
County	300011	Dickey County	1,760,080	7.12%	125,318	0.172414%	2,771,259	1,856,405	7.12%	132,176	0.180704%	3,049,577
County	300012	Divide County	2,572,859	7.12%	183,188	0.252033%	4,050,997	2,370,343	7.12%	168,768	0.230731%	3,893,837
County	300013	Dunn County	3,863,883	7.12%	275,108	0.378499%	6,083,721	3,992,571	7.12%	284,271	0.388641%	6,558,741
County	300014	Eddy County	899,207	7.12%	64,024	0.088085%	1,415,815	936,993	7.12%	66,714	0.091208%	1,539,234
County	300015	Emmons County	1,386,606	7.12%	98,726	0.135829%	2,183,218	1,370,752	7.12%	97,598	0.133430%	2,251,777
County	300016	Foster County	1,165,598	7.12%	82,991	0.114180%	1,835,247	1,210,204	7.12%	86,167	0.117802%	1,988,037
County	300018	Grand Forks County	15,126,744	7.12%	1,077,024	1.481789%	23,817,212	15,059,660	7.12%	1,072,205	1.465863%	24,738,037
County	300019	Grant County	1,142,228	7.12%	81,327	0.111891%	1,798,456	1,033,283	7.12%	73,570	0.100581%	1,697,414
County	300020	Griggs County	771,085	7.12%	54,901	0.075534%	1,214,079	696,856	7.12%	49,616	0.067833%	1,144,756
County	300021	Hettinger County	1,165,262	7.12%	82,967	0.114147%	1,834,717	1,077,700	7.12%	76,732	0.104904%	1,770,369
County	300023	Lamoure County	1,742,201	7.12%	124,045	0.170663%	2,743,114	1,839,167	7.12%	130,949	0.179026%	3,021,259
County	300024	Logan County	762,428	7.12%	54,285	0.074686%	1,200,449	744,131	7.12%	52,982	0.072434%	1,222,403
County	300025	Mchenry County	1,380,298	7.12%	98,277	0.135212%	2,173,301	1,480,254	7.12%	105,394	0.144089%	2,431,659
County	300026	McIntosh County	1,083,094	7.12%	77,116	0.106098%	1,705,343	1,062,391	7.12%	75,642	0.103414%	1,745,224
County	300027	Mckenzie County	10,108,894	7.12%	719,753	0.990249%	15,916,551	8,509,036	7.12%	605,843	0.828277%	13,978,078
County	300028	McLean County	4,177,064	7.12%	297,407	0.409178%	6,576,833	4,163,193	7.12%	296,419	0.405249%	6,839,019
County	300029	Mercer County	3,532,831	7.12%	251,538	0.346070%	5,562,481	3,772,503	7.12%	268,602	0.367219%	6,197,221
County	300030	Morton County	5,950,848	7.12%	423,700	0.582935%	9,369,679	5,742,063	7.12%	408,835	0.558938%	9,432,688
County	300031	Mountrail County	6,416,796	7.12%	456,876	0.628578%	10,103,311	6,510,346	7.12%	463,537	0.633723%	10,694,767
County	300032	Nelson County	1,495,567	7.12%	106,484	0.146503%	2,354,784	1,548,098	7.12%	110,225	0.150693%	2,543,109
County	300033	Oliver County	746,193	7.12%	53,129	0.073096%	1,174,893	807,773	7.12%	57,513	0.078629%	1,326,950
County	300034	Pembina County	2,893,300	7.12%	206,003	0.283423%	4,555,538	2,965,991	7.12%	211,179	0.288712%	4,872,330
County	300035	Pierce County	2,306,229	7.12%	164,204	0.225914%	3,631,179	2,324,928	7.12%	165,535	0.226311%	3,819,245
County	300036	Ramsey County	3,435,357	7.12%	244,597	0.336521%	5,408,997	3,529,391	7.12%	251,331	0.343607%	5,798,743
County	300037	Ransom County	1,535,953	7.12%	109,360	0.150459%	2,418,370	1,615,718	7.12%	115,039	0.157275%	2,654,187
County	300038	Renville County	1,316,790	7.12%	93,755	0.128990%	2,073,293	1,297,188	7.12%	92,360	0.126269%	2,130,927
County	300039	Richland County	5,741,187	7.12%	408,773	0.562397%	9,039,565	6,037,687	7.12%	429,883	0.587714%	9,918,315
County	300040	Rolette County	2,122,812	7.12%	151,144	0.207947%	3,342,391	2,119,517	7.12%	150,910	0.206316%	3,481,808
County	300042	Sheridan County	603,025	7.12%	42,935	0.059071%	949,465	644,770	7.12%	45,908	0.062763%	1,059,194
County	300044	Slope County	546,791	7.12%	38,932	0.053563%	860,933	551,364	7.12%	39,257	0.053670%	905,740
County	300045	Stark County	5,905,904	7.12%	420,500	0.578532%	9,298,908	5,998,893	7.12%	427,121	0.583938%	9,854,591
County	300046	Steele County	963,888	7.12%	68,629	0.094421%	1,517,655	1,043,771	7.12%	74,316	0.101602%	1,714,645
County	300047	Stutsman County	6,410,102	7.12%	456,399	0.627922%	10,092,767	6,503,013	7.12%	463,015	0.633009%	10,682,717
County	300048	Towner County	1,096,705	7.12%	76,085	0.107431%	1,726,769	1,114,350	7.12%	79,342	0.108472%	1,830,583
County	300049	Traill County	2,964,411	7.12%	211,066	0.290388%	4,667,488	3,061,477	7.12%	217,977	0.298007%	5,029,193
County	300050	Walsh County	3,363,712	7.12%	239,496	0.325903%	5,296,195	3,405,334	7.12%	242,460	0.331478%	5,594,053
County	300051	Ward County	10,191,403	7.12%	725,628	0.998332%	16,046,472	10,429,512	7.12%	742,581	1.015218%	17,132,911
County	300052	Wells County	1,543,178	7.12%	109,874	0.151167%	2,429,750	1,643,752	7.12%	117,035	0.160004%	2,700,242
County	300053	Williams County	10,497,172	7.12%	747,399	1.028284%	16,527,899	10,824,045	7.12%	770,672	1.053622%	17,781,021
School District	400002	McClusky Public Schools	140,249	7.12%	9,986	0.013739%	220,831	166,472	7.12%	11,853	0.016205%	273,477
School District	400003	Lake Region Special Education Unit	591,929	7.12%	42,145	0.057984%	931,993	553,384	7.12%	39,401	0.053867%	909,064
School District	400004	Lidgerwood Public School	328,079	7.12%	23,359	0.032138%	516,563	360,289	7.12%	25,653	0.035071%	591,861
School District	400006	Halliday Public School	46,455	7.12%	3,308	0.004551%	73,150	106,010	7.12%	7,548	0.010319%	174,144
School District	400007	Oliver-Mercer Special Education Unit	341,165	7.12%	24,291	0.033420%	537,169	398,016	7.12%	28,339	0.038743%	653,830
School District	400008	Underwood School District #8	313,907	7.12%	22,350	0.030750%	494,253	379,814	7.12%	27,043	0.036971%	623,926
School District	400010	New Town Public School District	1,742,309	7.12%	124,052	0.170674%	2,743,291	2,073,911	7.12%	147,662	0.201876%	3,406,878
School District	400011	Bottineau Public School	1,420,084	7.12%	101,110	0.139109%	2,235,938	1,360,392	7.12%	96,860	0.132422%	2,234,766
School District	400012	Peace Garden Special Services	356,741	7.12%	25,400	0.034946%	561,697	344,523	7.12%	24,530	0.033536%	565,957
School District	400014	Beulah Public School #27	1,001,474	7.12%	71,305	0.098103%	1,576,837	1,048,817	7.12%	74,676	0.102093%	1,722,931
School District	400016	St John School District #3	781,471	7.12%	55,641	0.076552%	1,230,442	747,830	7.12%	53,245	0.072794%	1,228,478
School District	400017	Ellendale Public School District #40	461,068	7.12%	32,828	0.045165%	725,950	468,187	7.12%	33,335	0.045574%	769,111
School District	400018	Rural Cass Special Education Unit	217,585	7.12%	15,492	0.021314%	342,586	225,378	7.12%	16,047	0.021939%	370,245
School District	400019	Fargo Public Schools	22,380,148	7.12%	1,593,467	2.192320%	35,237,777	23,478,532	7.12%	1,671,671	2.285422%	38,568,989

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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, 2017													As of June 30, 2018				
Employer Type	Employer ID	Employer	2017 Payroll	Current	Estimated	Proportionate	Net Pension Liability Under		2018 Payroll	Current	Estimated	Proportionate	Net Pension Liability Under				
				Contribution Rate	Contribution		Current Discount Rate	Contribution Rate		Contribution Rate	Contribution Rate						
School District	400092	Kulm Public School District #7	\$ 341,957	7.12%	\$ 24,347	0.033498%	\$ 538,423	\$ 353,476	7.12%	\$ 25,167	0.034408%	\$ 580,673					
School District	400093	Midway Public School District #128	506,933	7.12%	36,094	0.049658%	798,167	480,760	7.12%	34,230	0.046798%	789,767					
School District	400094	Dunseith School District #1	1,607,015	7.12%	114,419	0.157420%	2,530,256	1,676,936	7.12%	119,398	0.163234%	2,754,752					
School District	400095	Carrington School District #49	447,015	7.12%	31,827	0.043789%	703,833	517,074	7.12%	36,816	0.050332%	849,407					
School District	400096	Glen Ullin Public School #48	291,304	7.12%	20,741	0.028536%	458,667	287,875	7.12%	20,497	0.028022%	472,902					
School District	400099	Manvel Public School	210,380	7.12%	14,979	0.020608%	331,238	243,042	7.12%	17,305	0.023658%	399,255					
School District	400100	Maple Valley School District	313,010	7.12%	22,286	0.030662%	492,839	308,588	7.12%	21,971	0.030038%	506,924					
School District	400101	North Border School District #100	645,968	7.12%	45,993	0.063278%	1,017,085	680,029	7.12%	48,418	0.066195%	1,117,113					
School District	400102	Mckenzie City Public School #1	2,274,255	7.12%	161,927	0.222782%	3,580,838	2,744,360	7.12%	195,398	0.056713%	4,508,262					
School District	400103	Devils Lake Public School	3,122,854	7.12%	222,347	0.305909%	4,916,962	2,944,831	7.12%	209,672	0.286653%	4,837,582					
School District	400104	Mt Pleasant School Dist #4	388,451	7.12%	27,658	0.038052%	611,621	399,493	7.12%	28,444	0.038887%	656,261					
School District	400105	Central Cass Public School District #7	1,004,329	7.12%	71,508	0.098382%	1,581,322	1,077,836	7.12%	76,742	0.104918%	1,770,606					
School District	400106	Milnor Public School District #2	398,356	7.12%	28,363	0.039022%	627,212	397,307	7.12%	28,288	0.038674%	652,666					
School District	400107	Mapleton Public School	116,378	7.12%	8,286	0.011400%	183,235	95,070	7.12%	6,769	0.009254%	156,171					
School District	400108	Linton Public School District #36	515,087	7.12%	36,674	0.050457%	811,010	504,280	7.12%	33,905	0.049087%	828,397					
School District	400109	Tioga Public School District #15	760,890	7.12%	54,175	0.074535%	1,198,022	766,742	7.12%	54,592	0.074635%	1,259,547					
School District	400114	Zeeland Public Schools	76,312	7.12%	5,433	0.007475%	120,148	78,748	7.12%	5,607	0.007665%	129,355					
School District	400117	Garrison Public School District #51	604,099	7.12%	43,012	0.059176%	951,153	644,746	7.12%	45,906	0.062760%	1,059,143					
School District	400118	Kenmare Public School District #28	523,988	7.12%	37,308	0.051329%	825,025	462,515	7.12%	32,931	0.045022%	759,795					
School District	400119	Lewis & Clark Public Schools	406,820	7.12%	28,966	0.039851%	640,536	486,431	7.12%	34,634	0.047350%	799,083					
School District	400120	Sw Special Education Unit	102,791	7.12%	7,319	0.010069%	161,842	76,254	7.12%	5,429	0.007423%	125,271					
School District	400121	North Valley Career & Technology Center	186,217	7.12%	13,259	0.018241%	293,193	189,700	7.12%	13,507	0.018466%	311,634					
School District	400122	Dakota Prairie Public School	599,758	7.12%	42,703	0.058751%	944,321	580,740	7.12%	41,349	0.056530%	954,005					
School District	400123	Beach Public School District #3	821,257	7.12%	58,473	0.080449%	1,293,079	729,750	7.12%	51,958	0.071035%	1,198,793					
School District	400124	Roflette Public School	277,760	7.12%	19,777	0.027209%	437,338	316,485	7.12%	22,534	0.030807%	519,902					
School District	400125	Drake Public School District	213,415	7.12%	15,195	0.020906%	336,028	279,071	7.12%	19,870	0.027165%	458,439					
School District	400137	New Salem Almont School District #49	513,403	7.12%	36,554	0.050292%	808,357	534,136	7.12%	38,030	0.051993%	877,439					
School District	400138	Max Public School	354,517	7.12%	25,242	0.034728%	558,193	322,311	7.12%	22,949	0.031374%	529,470					
School District	400139	East Central Special Education Unit	451,962	7.12%	32,180	0.044273%	711,612	471,766	7.12%	33,590	0.045922%	774,984					
School District	400140	North Sargent School District #3	390,298	7.12%	27,789	0.038233%	614,530	397,001	7.12%	28,266	0.038644%	652,160					
School District	400141	Wahpeton Public School District 37	1,481,586	7.12%	105,489	0.145134%	2,332,780	1,430,730	7.12%	101,868	0.139269%	2,350,316					
School District	400142	Medina Public School District #3	214,401	7.12%	15,265	0.021002%	337,571	251,231	7.12%	17,888	0.024455%	412,705					
School District	400143	Pingree-Buchanan School District	274,954	7.12%	19,577	0.026934%	432,918	142,134	7.12%	10,120	0.013835%	233,481					
School District	400144	West River Student Services	127,989	7.12%	9,113	0.012538%	201,527	110,374	7.12%	7,859	0.010744%	181,317					
School District	400145	Leeds Public School District 6	165,102	7.12%	11,755	0.016173%	259,953	197,355	7.12%	14,052	0.019211%	324,207					
School District	400147	Sawyer Public School	186,809	7.12%	13,301	0.018299%	294,125	173,983	7.12%	12,388	0.016936%	285,813					
School District	400148	Wilmac Multidistrict Special Education Unit	791,181	7.12%	56,332	0.077503%	1,245,728	845,130	7.12%	60,173	0.082266%	1,388,328					
School District	400149	Great Northwest Education Cooperative	172,246	7.12%	12,264	0.016873%	271,204	142,151	7.12%	10,121	0.013837%	233,514					
School District	400150	Anamossee Public School District #14	160,443	7.12%	11,424	0.015717%	252,624	180,951	7.12%	12,884	0.017614%	297,255					
School District	400151	South Prairie School District #70	641,382	7.12%	45,666	0.062829%	1,009,868	640,229	7.12%	45,584	0.062320%	1,051,718					
School District	400152	South East Education Cooperative	443,914	7.12%	31,607	0.043685%	698,947	469,154	7.12%	33,404	0.045668%	770,697					
School District	400153	South Heart Public School District #9	280,968	7.12%	20,005	0.027523%	442,385	306,054	7.12%	21,791	0.029792%	502,772					
Political Subdivision	500002	Cass County Water Resource District	242,952	7.12%	17,298	0.023799%	382,528	242,354	7.12%	17,256	0.023591%	398,124					
Political Subdivision	500003	Walsh County Water Resource District	47,478	7.12%	3,380	0.004651%	74,757	50,471	7.12%	3,594	0.004913%	82,912					
Political Subdivision	500005	Ramsey County Soil Conservation District	15,760	7.12%	1,122	0.001544%	24,817	70,848	7.12%	5,044	0.006896%	116,378					
Political Subdivision	500006	James River Soil Conservation District	55,334	7.12%	3,940	0.005420%	87,117	56,389	7.12%	4,015	0.005489%	92,633					
Political Subdivision	500007	Burleigh County Soil Conservation District	159,776	7.12%	11,376	0.015651%	251,563	209,298	7.12%	14,902	0.020373%	343,817					
Political Subdivision	500008	Traill County Water Resource District	54,630	7.12%	3,890	0.005351%	86,008	57,600	7.12%	4,101	0.005607%	94,624					
Political Subdivision	500009	Grafton Park District	162,360	7.12%	11,560	0.015904%	255,629	95,512	7.12%	6,800	0.009297%	156,897					
Political Subdivision	500010	Cass County Soil Conservation District	209,391	7.12%	14,909	0.020512%	329,695	206,101	7.12%	14,674	0.020062%	338,568					
Political Subdivision	500013	Lake Metigoshe Recreation Service District	158,010	7.12%	11,250	0.015478%	248,782	156,018	7.12%	11,108	0.015187%	256,297					
Political Subdivision	500016	Greater Ramsey Water District	335,133	7.12%	23,861	0.032829%	527,670	312,054	7.12%	22,218	0.030376%	512,628					
Political Subdivision	500017	Carnegie Regional Library	57,459	7.12%	4,091	0.005629%	90,477	60,105	7.12%	4,279	0.005851%	98,742					
Political Subdivision	500018	Griggs County Public Library	45,340	7.12%	3,228	0.004441%	71,381	57,162	7.12%	4,070	0.005564%	93,899					
Political Subdivision	500019	R & T Water Supply Commerce Authority	484,665	7.12%	34,508	0.047477%	763,111	466,797	7.12%	33,236	0.045438%	766,816					
Political Subdivision	500022	Consolidated Waste Ltd	146,178	7.12%	10,408	0.014319%	230,153	149,646	7.12%	10,655	0.014567%	245,834					
Political Subdivision	500023	Walsh County Housing Authority	29,820	7.12%	2,123	0.002921%	46,950	29,820	7.12%	2,123	0.002903%	48,991					
Political Subdivision	500024	Williams County Soil Conservation District	49,619	7.12%	3,533	0.004861%	78,132	104,553	7.12%	7,444	0.010177%	171,748					
Political Subdivision	500025	Bowman City Park Board	83,766	7.12%	5,964	0.008206%	131,897	130,014	7.12%	9,257	0.012656%	213,584					
Political Subdivision	500028	Williston Housing Authority	265,556	7.12%	18,908	0.026013%	418,114	304,356	7.12%	21,670	0.029626%	499,971					
Political Subdivision	500030	Minot Rural Fire Department	149,384	7.12%	10,636	0.014633%	235,200	155,765	7.12%	11,090	0.015162%	255,875					
Political Subdivision	500031	Central Plains Water District	177,227	7.12%	12,619	0.017361%	279,048	211,816	7.12%	15,081	0.020618%	347,951					
Political Subdivision	500033	Ransom County Soil Cons Dist	55,904	7.12%	3,980	0.005476%	88,017	57,306	7.12%	4,080	0.005578%	94,135					
Political Subdivision	500038	Jamestown Regional Airport	142,066	7.12%	10,115	0.013917%	223,692	144,485	7.12%	10,287	0.014064%	237,345					

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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, 2017					As of June 30, 2018							
Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Political Subdivision	500040	Fargo Park District	\$ 3,130,157	7.12%	\$ 222,867	0.306625%	\$ 4,928,470	\$ 3,453,384	7.12%	\$ 245,881	0.336156%	\$ 5,672,999
Political Subdivision	500041	Bismarck Rural Fire Protection	488,211	7.12%	34,761	0.047824%	768,689	506,929	7.12%	36,093	0.049345%	832,751
Political Subdivision	500045	Dunsmuir Community Nursing Home	932,995	7.12%	66,429	0.091395%	1,469,018	911,357	7.12%	64,889	0.088712%	1,497,112
Political Subdivision	500047	Mercer County Soil Conservation District	36,252	7.12%	2,581	0.003551%	57,076	76,449	7.12%	5,443	0.007442%	125,592
Political Subdivision	500049	West Fargo Park District	1,083,177	7.12%	77,122	0.106106%	1,705,472	1,155,966	7.12%	82,305	0.112523%	1,898,948
Political Subdivision	500053	Stutsman County Housing Authority	138,270	7.12%	9,845	0.013545%	217,713	133,184	7.12%	9,483	0.012964%	218,782
Political Subdivision	500054	Grand Forks County Water Resource District	36,350	7.12%	2,588	0.003561%	57,237	49,468	7.12%	3,522	0.004815%	81,258
Political Subdivision	500055	Southeast Region Career & Technology Center	95,078	7.12%	6,770	0.009314%	149,707	127,580	7.12%	9,084	0.012419%	209,584
Political Subdivision	500056	Cavalier County Job Development Authority	46,734	7.12%	3,327	0.004578%	73,583	48,186	7.12%	3,431	0.004690%	79,149
Political Subdivision	500057	Barnes County Soil Conservation District	74,317	7.12%	5,291	0.007280%	117,013	76,803	7.12%	5,468	0.007476%	126,166
Political Subdivision	500059	Traill Rural Water District	106,330	7.12%	7,571	0.010416%	167,419	129,409	7.12%	9,214	0.012597%	212,588
Political Subdivision	500061	Ward County Water Resource District	34,730	7.12%	2,473	0.003402%	54,681	35,178	7.12%	2,505	0.003424%	57,784
Political Subdivision	500063	Southwest Water Authority	2,919,708	7.12%	207,883	0.286009%	4,597,103	2,848,716	7.12%	202,829	0.277297%	4,679,689
Political Subdivision	500068	Burleigh County Council On Aging	665,329	7.12%	47,371	0.065174%	1,047,560	677,607	7.12%	48,246	0.065959%	1,113,130
Political Subdivision	500072	Watford City Park District	495,203	7.12%	35,258	0.048509%	779,699	613,851	7.12%	43,706	0.059753%	1,008,397
Political Subdivision	500080	Western & Central Stark Soil Conservation District	100,664	7.12%	7,167	0.009861%	158,499	103,692	7.12%	7,383	0.010093%	170,330
Political Subdivision	500081	Ramsey County Housing Authority	235,564	7.12%	16,772	0.023075%	370,891	223,790	7.12%	15,934	0.021784%	367,629
Political Subdivision	500082	Grand Forks Public Library	603,983	7.12%	43,004	0.059165%	950,976	614,163	7.12%	43,728	0.059783%	1,008,903
Political Subdivision	500084	Rolette County Soil Conservation District	33,852	7.12%	2,410	0.003316%	53,299	32,028	7.12%	2,280	0.003188%	52,620
Political Subdivision	500085	Jamestown Parks And Recreation District	347,250	7.12%	24,724	0.034016%	546,749	589,088	7.12%	41,943	0.057342%	967,709
Political Subdivision	500091	Ramsey County Water Resource District	30,880	7.12%	2,199	0.003025%	48,622	32,824	7.12%	2,337	0.003195%	53,919
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	330,435	7.12%	23,527	0.032369%	520,276	322,474	7.12%	22,960	0.031390%	529,740
Political Subdivision	500108	North Dakota Firefighters Association	117,727	7.12%	8,382	0.011532%	185,357	150,597	7.12%	10,723	0.014659%	247,387
Political Subdivision	500109	James River Valley Library System	308,456	7.12%	21,962	0.030216%	485,670	314,780	7.12%	22,412	0.030641%	517,100
Political Subdivision	500110	Grand Forks Park District	1,698,443	7.12%	120,929	0.166376%	2,674,208	1,848,194	7.12%	131,591	0.179905%	3,036,093
Political Subdivision	500111	McIntosh County Housing Authority	37,992	7.12%	2,705	0.003722%	59,825	36,399	7.12%	2,592	0.003543%	59,792
School District	500113	Lonetree Special Education Unit	87,597	7.12%	6,237	0.008581%	137,925	89,873	7.12%	6,399	0.008748%	147,632
School District	500114	Roughrider Education Services Program (RESF)	31,840	7.12%	2,267	0.003119%	50,133	29,991	7.12%	2,135	0.002919%	49,261
Political Subdivision	500116	Western Area Water Supply Authority	983,750	7.12%	70,043	0.096366%	1,548,918	900,757	7.12%	64,134	0.087681%	1,479,713
Political Subdivision	500118	Crosby Park District	83,147	7.12%	5,920	0.008145%	130,917	42,000	7.12%	2,990	0.004088%	68,989
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	129,606	7.12%	9,228	0.012696%	204,066	106,479	7.12%	7,581	0.010365%	174,921
Political Subdivision	500121	Devils Lake Park Board	373,530	7.12%	26,595	0.036590%	588,121	361,360	7.12%	25,729	0.035175%	593,616
Political Subdivision	500122	North Central Soil Conservation District	69,480	7.12%	4,947	0.006806%	109,395	73,173	7.12%	5,210	0.007123%	120,208
Political Subdivision	500123	Williston Rural Fire Protection District #1	55,384	7.12%	3,943	0.005425%	87,198	80,000	7.12%	5,696	0.007787%	131,414
Political Subdivision	500125	Wahpeton Park Board	533,233	7.12%	37,966	0.052235%	839,588	529,674	7.12%	37,713	0.051559%	870,114
State	030500	Tobacco Prevention/Control Committee	-	7.12%	-	0.000000%	-	-	7.12%	-	0.000000%	-
City	200047	City Of Bottineau	-	7.12%	-	0.000000%	-	453,107	7.12%	32,261	0.044106%	744,337
Political Subdivision	500126	City Of Bottineau Park Board	-	7.12%	-	0.000000%	-	135,683	7.12%	9,661	0.013208%	222,899
Political Subdivision	500124	Emmons County Soil Conservation District	-	7.12%	-	0.000000%	-	23,424	7.12%	1,668	0.002280%	38,477
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.12%	-	0.000000%	-	-	7.12%	-	0.000000%	-
<b>Total Main System</b>			<b>\$ 1,020,843,250</b>	<b>7.12%</b>	<b>\$ 72,684,041</b>	<b>99.99992%</b>	<b>\$ 1,607,328,057</b>	<b>\$ 1,027,317,207</b>	<b>7.12%</b>	<b>73,144,974</b>	<b>99.99997%</b>	<b>1,687,609,035</b>

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

# Schedule of Net Pension Liability by Employer\*

## Judges System

Employer Type	Employer ID	Employer	As of June 30, 2017				As of June 30, 2018					
			2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	
State	018000	ND Supreme Court	\$ 7,866,090	17.52%	\$ 1,378,139	100.000000%	\$ (3,787,110)	\$ 8,008,841	17.52%	\$ 1,403,149	100.000000%	\$ (6,482,130)
		<b>Total Judges System</b>	<u>\$ 7,866,090</u>	<u>17.52%</u>	<u>\$ 1,378,139</u>	<u>100.000000%</u>	<u>\$ (3,787,110)</u>	<u>\$ 8,008,841</u>	<u>17.52%</u>	<u>1,403,149</u>	<u>100.000000%</u>	<u>\$ (6,482,130)</u>

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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\*

## Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2017				As of June 30, 2018					
			2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
State	012500	Attorney General's Office	\$ 3,470,817	9.81%	\$ 340,487	12.065826%	\$ 2,656,435	\$ 3,718,340	9.81%	\$ 364,769	10.771219%	\$ 2,510,150
State of ND	054000	Adjutant General ND National Guard	743,453	9.81%	72,933	2.584514%	569,011	805,402	9.81%	79,010	2.333074%	543,705
City	200010	City Of Cavalier	130,828	9.81%	12,834	0.454806%	100,131	154,263	9.81%	15,133	0.446866%	104,139
City	200016	City Of Ellendale	87,834	9.81%	8,617	0.305343%	67,225	90,900	9.81%	8,917	0.263317%	61,364
City	200028	City Of Thompson	44,905	9.81%	4,405	0.156106%	34,369	46,911	9.81%	4,602	0.135891%	31,668
City	200029	City Of Williston	3,121,498	9.81%	306,219	10.851466%	2,389,079	6,965,475	9.81%	683,313	20.177460%	4,702,203
City	200030	City Of Bowman	154,290	9.81%	15,136	0.536368%	118,088	188,362	9.81%	18,478	0.545644%	127,158
City	200070	City Of Powers Lake	108,300	9.81%	10,624	0.376490%	82,889	98,568	9.81%	9,670	0.285530%	66,541
City	200103	City Of Burlington	107,436	9.81%	10,539	0.373487%	82,228	119,219	9.81%	11,695	0.345351%	80,481
County	300001	Adams County	215,484	9.81%	21,139	0.749101%	164,923	245,451	9.81%	24,079	0.711018%	165,697
County	300003	Benson County	175,104	9.81%	17,178	0.608725%	134,018	175,972	9.81%	17,263	0.509752%	118,794
County	300006	Bowman County	211,536	9.81%	20,752	0.735376%	161,902	145,141	9.81%	14,238	0.420442%	97,981
County	300009	Cass County	7,213,845	9.81%	707,678	25.077957%	5,521,210	7,610,093	9.81%	746,550	22.044778%	5,137,367
County	300013	Dunn County	955,245	9.81%	93,710	3.320780%	731,109	1,099,188	9.81%	107,830	3.184108%	742,032
County	300020	Griggs County	136,452	9.81%	13,386	0.474357%	104,435	125,846	9.81%	12,345	0.364548%	84,955
County	300027	Mckenzie County	2,262,925	9.81%	221,993	7.866753%	1,731,959	2,969,882	9.81%	291,345	8.603100%	2,004,887
County	300028	McLean County	851,770	9.81%	83,559	2.961063%	651,913	931,248	9.81%	91,355	2.697622%	628,660
County	300044	Slope County	61,338	9.81%	6,017	0.213233%	46,946	60,324	9.81%	5,918	0.174745%	40,723
County	300045	Stark County	1,393,603	9.81%	136,712	4.844673%	1,066,612	1,338,190	9.81%	131,276	3.876444%	903,376
County	300051	Ward County	3,297,140	9.81%	323,449	11.462062%	2,523,509	3,515,450	9.81%	344,866	10.183491%	2,373,185
County	300053	Williams County	4,021,877	9.81%	394,546	13.981512%	3,078,196	4,116,844	9.81%	403,862	11.925598%	2,779,170
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 28,765,680</b>	<b>9.81%</b>	<b>\$ 2,821,913</b>	<b>99.999998%</b>	<b>\$ 22,016,187</b>	<b>\$ 34,521,069</b>	<b>9.81%</b>	<b>\$ 3,386,514</b>	<b>99.999998%</b>	<b>\$ 23,304,236</b>

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



# Schedule of Net Pension Liability by Employer\*

## Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2017				As of June 30, 2018					
			2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200027	City of Mandan	\$ 1,797,528	7.93%	\$ 142,544	30.483228%	\$ 298,382	\$ 1,830,188	7.93%	\$ 145,134	29.949840%	\$ 290,599
City	200097	City Of Devils Lake	773,340	7.93%	61,326	13.114622%	128,371	882,146	7.93%	69,954	14.435747%	140,068
City	200118	City of Berthold	54,508	7.93%	4,322	0.924369%	9,048	59,824	7.93%	4,744	0.978981%	9,499
County	300002	Barnes County	770,780	7.93%	61,123	13.071208%	127,946	811,769	7.93%	64,373	13.284073%	128,894
County	300030	Morton County	1,722,041	7.93%	136,558	29.203088%	285,852	1,709,406	7.93%	135,556	27.973321%	271,421
County	300040	Rolette County	778,580	7.93%	61,741	13.203484%	129,241	817,511	7.93%	64,829	13.378037%	129,805
<b>Total Public Safety without Prior Main System Service System</b>			<b>\$ 5,896,777</b>	<b>7.93%</b>	<b>\$ 467,614</b>	<b>99.999999%</b>	<b>\$ 978,840</b>	<b>\$ 6,110,844</b>	<b>7.93%</b>	<b>\$ 484,590</b>	<b>99.999999%</b>	<b>\$ 970,286</b>

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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, 2018

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
				5.32%	6.32%	7.32%
State of ND	010100	Governor's Office	0.103334%	\$ 2,369,601	\$ 1,743,874	\$ 1,221,725
State of ND	010800	Secretary Of State	0.146575%	3,361,180	2,473,613	1,732,967
State	011000	Office Of Management & Budget	0.279174%	6,401,870	4,711,366	3,300,694
State	011200	Information Technology Dept	2.260020%	51,825,581	38,140,303	26,720,379
State	011700	State Auditor's Office	0.360908%	8,276,151	6,090,716	4,267,041
State	011800	Central Services	0.125297%	2,873,244	2,114,524	1,481,395
State of ND	012000	State Treasurer's Office	0.033942%	778,340	572,808	401,299
State	012500	Attorney General's Office	1.091141%	25,021,467	18,414,195	12,900,638
State of ND	012700	Tax Department	0.656440%	15,053,134	11,078,141	7,761,137
State of ND	013000	Facility Management	0.185355%	4,250,463	3,128,068	2,191,465
State of ND	014000	Office Of Administrative Hearings	0.042035%	963,924	709,386	496,983
State	016000	Legislative Council	0.268442%	6,155,770	4,530,252	3,173,809
State of ND	018000	ND Supreme Court	1.763277%	40,434,534	29,757,223	20,847,351
State of ND	018800	Commission On Legal Counsel For Indigents	0.232538%	5,332,438	3,924,332	2,749,313
State	019000	Retirement & Investment Office	0.153507%	3,520,141	2,590,598	1,814,924
State	019200	ND Public Employees Retirement System	0.168715%	3,868,883	2,847,250	1,994,730
State of ND	020100	Public Instruction	0.502411%	11,521,023	8,478,734	5,940,041
State	020200	Education Standards & Practice	0.040105%	919,667	676,816	474,164
State	021500	ND University System Office	0.094755%	2,172,871	1,599,094	1,120,295
State of ND	022300	ND Youth Correctional Center	0.335971%	7,704,309	5,669,877	3,972,209
State of ND	022400	Juvenile Services - DOCR	0.157180%	3,604,368	2,652,584	1,858,350
State	022600	Land Department	0.171598%	3,934,994	2,895,903	2,028,815
State	022700	Bismarck State College	0.425704%	9,762,019	7,184,219	5,033,129
State	022800	Lake Region State College	0.159269%	3,652,272	2,687,838	1,883,049
State	022900	Williston State College	0.129853%	2,977,720	2,191,411	1,535,261
State	023000	University Of North Dakota	3.773427%	86,530,228	63,680,697	44,613,499
State	023500	North Dakota State University	3.119787%	71,541,302	52,649,809	36,885,466
State	023800	ND St College Of Science	0.504216%	11,562,414	8,509,195	5,961,382
State	023900	Dickinson State University	0.255115%	5,850,162	4,305,344	3,016,243
State	024000	Mayville State University	0.290684%	6,665,811	4,905,610	3,436,778
State	024100	Minot State University	0.496848%	11,393,455	8,384,852	5,874,270
State	024200	Valley City State University	0.176768%	4,053,550	2,983,153	2,089,941
State of ND	025000	ND State Library	0.126793%	2,907,550	2,139,770	1,499,083
State of ND	025200	SCHOOL FOR THE DEAF	0.123375%	2,829,170	2,082,088	1,458,671
State of ND	025300	School For The Blind	0.068468%	1,570,072	1,155,472	809,502
State	026100	ND Board Of Nursing	0.065724%	1,507,148	1,109,164	777,060
State of ND	027000	Career & Technical Education	0.153664%	3,523,741	2,593,248	1,816,781
State of ND	030100	ND Department Of Health	1.852979%	42,491,533	31,271,042	21,907,904
State of ND	031000	Life Skills and Transition Center	1.194442%	27,390,311	20,157,512	14,121,974
State of ND	031200	North Dakota State Hospital	1.720257%	39,448,022	29,031,213	20,338,722
State of ND	031300	ND Veterans Home	0.462296%	10,601,127	7,801,749	5,465,759
State of ND	031600	Indian Affairs Commission	0.026330%	603,786	444,347	311,301
State of ND	032100	Veterans Affairs Department	0.034686%	795,401	585,364	410,095
State of ND	032500	Department Of Human Services	6.760819%	155,035,519	114,096,196	79,933,649
State of ND	036000	Protection & Advocacy Project	0.159482%	3,657,157	2,691,433	1,885,567
State	038000	Job Service North Dakota	0.823378%	18,881,268	13,895,402	9,734,857
State	040100	Insurance Department	0.262019%	6,008,481	4,421,856	3,097,869
State of ND	040500	Industrial Commission	0.675974%	15,501,078	11,407,799	7,992,089
State of ND	040600	ND Department Of Labor	0.062838%	1,440,968	1,060,460	742,938
State of ND	040800	Public Service Commission	0.288034%	6,605,043	4,860,888	3,405,447
State of ND	041200	Aeronautics Commission	0.035444%	812,783	598,156	419,057
State of ND	041300	Department Of Financial Institutions	0.211501%	4,850,029	3,569,310	2,500,592
State of ND	041400	ND Securities Department	0.061663%	1,414,023	1,040,630	729,046
State	042600	State Board Of Law Examiners	0.031746%	727,982	535,748	375,335
State	042700	ND State Board Of Cosmetology	0.006523%	149,582	110,083	77,122
State	042800	ND State Plumbing Board	0.037507%	860,091	632,972	443,448
State	047100	Bank Of North Dakota	1.016377%	23,307,019	17,152,471	12,016,698
State	047200	Public Finance Authority	0.016550%	379,516	279,299	195,672
State	047300	Housing Finance Agency	0.236966%	5,433,979	3,999,060	2,801,666
State	047500	Mill & Elevator Association	0.832005%	19,079,098	14,040,992	9,836,855
State	048500	Workforce Safety & Insurance	1.523492%	34,935,911	25,710,589	18,012,355
State of ND	050200	Field Services Division	0.685860%	15,727,778	11,574,636	8,108,972
State of ND	050400	Highway Patrol	0.176788%	4,054,009	2,983,490	2,090,177
State of ND	051700	Department Of Corrections Transitional Services	0.182026%	4,174,124	3,071,887	2,152,106
State of ND	051800	James River Correctional Ctr	0.750999%	17,221,511	12,673,927	8,879,115

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

				As of June 30, 2018		
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
				5.32%	6.32%	7.32%
State of ND	051900	State Penitentiary	0.994329%	\$ 22,801,426	\$ 16,780,387	\$ 11,756,023
State	052000	Rough Rider Industries	0.126930%	2,910,692	2,142,082	1,500,703
State of ND	053000	Department Of Corrections And Rehabilitation	0.682446%	15,649,490	11,517,021	8,068,608
State of ND	054000	Adjutant General ND National Guard	1.015027%	23,276,061	17,129,688	12,000,737
State of ND	060100	Department Of Commerce	0.320461%	7,348,642	5,408,129	3,788,833
State of ND	060200	Dept Of Agriculture	0.352663%	8,087,081	5,951,573	4,169,560
State of ND	060700	Milk Marketing Board	0.019919%	456,772	336,155	235,504
State of ND	060800	ND Oilseed Council	0.003083%	70,698	52,029	36,451
State	061100	ND Soybean Council	0.032090%	735,871	541,554	379,402
State of ND	061400	ND Corn Utilization Council	0.021057%	482,868	355,360	248,958
State of ND	061600	State Seed Department	0.148562%	3,406,745	2,507,146	1,756,459
State	062400	Beef Commission	0.017510%	401,530	295,500	207,022
State of ND	062500	ND Wheat Commission	0.042910%	983,989	724,153	507,328
State of ND	062600	ND Barley Council	0.012508%	286,827	211,086	147,883
State	066500	State Fair Association	0.099552%	2,282,874	1,680,049	1,177,010
State of ND	067000	Racing Commission	0.012975%	297,536	218,967	153,404
State of ND	070100	Historical Society	0.378383%	8,676,878	6,385,626	4,473,649
State of ND	070900	ND Council On The Arts	0.029099%	667,283	491,077	344,040
State of ND	072000	Game & Fish Department	1.009021%	23,138,335	17,028,330	11,929,728
State of ND	075000	Parks & Recreation Department	0.336660%	7,720,109	5,681,505	3,980,355
State of ND	077000	Water Commission	0.604037%	13,851,456	10,193,783	7,141,573
State	080100	Department Of Transportation	5.854958%	134,262,794	98,808,803	69,223,589
State	090000	ND State Board Of Accountancy	0.027538%	631,487	464,734	325,584
State	090100	Board Of Medical Examiners	0.031032%	711,609	523,699	366,894
State	090200	Board Of Pharmacy	0.023503%	538,958	396,639	277,878
State	090600	Real Estate Commission	0.008142%	186,708	137,405	96,263
State	090900	Electrical Board	0.136768%	3,136,291	2,308,109	1,617,018
State	099501	ND System Information Technology Services	0.179687%	4,120,487	3,032,414	2,124,452
District Health Unit	100002	McIntosh District Health Unit	0.007792%	178,682	131,498	92,125
District Health Unit	100003	Wells County Dist Health Unit	0.022266%	510,592	375,763	263,253
District Health Unit	100004	Central Valley Health Unit	0.106109%	2,433,235	1,790,705	1,254,534
District Health Unit	100005	Dickey County Health District	0.019040%	436,615	321,321	225,111
District Health Unit	100006	Emmons County Public Health	0.017211%	394,674	290,454	203,487
District Health Unit	100007	Rolette County Public Health	0.042338%	970,873	714,500	500,565
District Health Unit	100008	Towner County Public Health Unit	0.008695%	199,389	146,738	102,802
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014263%	327,072	240,704	168,632
District Health Unit	100010	First District Health Unit	0.225808%	5,178,109	3,810,756	2,669,744
District Health Unit	100011	Lake Region District Health Unit	0.081537%	1,869,763	1,376,026	964,018
District Health Unit	100012	Garrison Diversion Conservancy District	0.167643%	3,844,300	2,829,159	1,982,055
District Health Unit	100013	Upper Missouri Health Unit	0.110820%	2,541,266	1,870,208	1,310,233
District Health Unit	100014	Kidder County District Health Unit	0.005890%	135,066	99,400	69,638
District Health Unit	100015	Southwestern District Health Unit	0.129737%	2,975,060	2,189,453	1,533,890
District Health Unit	100017	City-County Health District	0.062596%	1,435,418	1,056,376	740,077
District Health Unit	100018	Sargent County District Health Unit	0.013410%	307,511	226,308	158,547
District Health Unit	100019	Trail District Health Unit	0.016518%	378,782	278,759	195,294
District Health Unit	100021	Cavalier County Health Dist	0.011818%	271,004	199,442	139,725
District Health Unit	100022	Walsh County Health District	0.030106%	690,375	508,072	355,945
District Health Unit	100023	Custer Health Unit	0.135455%	3,106,182	2,285,951	1,601,494
Political Subdivision	100024	Southeast Water Users District	0.047430%	1,087,640	800,433	560,768
City	200002	City Of Mcville	0.011151%	255,709	188,185	131,839
City	200003	City Of Drayton	0.025292%	579,983	426,830	299,029
City	200004	City Of Fessenden	0.004345%	99,637	73,327	51,371
City	200005	City Of Westhope	0.016576%	380,112	279,738	195,979
City	200006	City Of Belfield	0.033798%	775,038	570,378	399,596
City	200008	City Of Rolla	0.045211%	1,036,755	762,985	534,533
City	200009	City Of New Town	0.101758%	2,333,461	1,717,277	1,203,092
City	200010	City Of Cavalier	0.044704%	1,025,128	754,429	528,539
City	200011	City Of Harvey	0.056227%	1,289,368	948,892	664,776
City	200012	City Of Napoleon	0.015306%	350,989	258,305	180,964
City	200014	City Of Grand Forks	2.107504%	48,328,165	35,566,429	24,917,171
City	200015	City Of Killdeer	0.086433%	1,982,036	1,458,651	1,021,904
City	200016	City Of Ellendale	0.032030%	734,495	540,541	378,693
City	200017	City Of Wishek	0.022665%	519,742	382,497	267,970
City	200018	City Of Granville	0.002249%	51,573	37,954	26,590
City	200019	City Of Linton	0.020596%	472,297	347,580	243,508

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
City	200020	City Of Finley	0.007172%	\$ 164,465	\$ 121,035	\$ 84,795
City	200021	City Of Wilton	0.013756%	315,445	232,148	162,638
City	200022	City Of Ray	0.016171%	370,825	272,903	191,191
City	200025	City Of Medora	0.024442%	560,491	412,485	288,980
City	200026	City Of Velva	0.006789%	155,682	114,572	80,267
City	200028	City Of Thompson	0.012062%	276,599	203,559	142,610
City	200029	City Of Williston	1.040880%	23,868,909	17,565,985	12,306,399
City	200030	City Of Bowman	0.060758%	1,393,270	1,025,358	718,346
City	200031	City Of Tioga	0.083748%	1,920,465	1,413,339	990,159
City	200033	City Of Rhame	0.006069%	139,171	102,421	71,754
City	200035	City Of Fargo	3.156226%	72,376,902	53,264,757	37,316,287
City	200036	City Of Jamestown	0.480496%	11,018,480	8,108,894	5,680,939
City	200037	City Of Beach	0.012168%	279,030	205,348	143,863
City	200038	City Of Glenburn	0.005897%	135,227	99,518	69,721
City	200040	City Of Kulm	0.007443%	170,679	125,609	87,999
City	200041	City Of Harwood	0.013292%	304,805	224,317	157,152
City	200045	City Of Mapleton	0.009395%	215,441	158,551	111,078
City	200046	City Of Wahpeton	0.234370%	5,374,449	3,955,249	2,770,973
City	200049	City Of Elgin	0.006173%	141,556	104,176	72,984
City	200050	City Of Rugby	0.063175%	1,448,696	1,066,147	746,923
City	200051	City Of New Salem	0.011876%	272,334	200,420	140,411
City	200052	City Of Walhalla	0.029649%	679,895	500,359	350,542
City	200053	City Of Gwinner	0.013994%	320,903	236,164	165,452
City	200054	City Of Kenmare	0.019285%	442,233	325,455	228,008
City	200055	City Of Watford City	0.343307%	7,872,534	5,793,680	4,058,943
City	200057	City Of Cooperstown	0.017383%	398,618	293,357	205,520
City	200058	City Of New England	0.009485%	217,505	160,070	112,142
City	200059	City Of Carrington	0.067101%	1,538,725	1,132,403	793,340
City	200060	City Of Mott	0.010735%	246,169	181,165	126,921
City	200061	City Of Larimore	0.009914%	227,343	167,310	117,214
City	200062	City Of Sherwood	0.003553%	81,476	59,961	42,007
City	200063	City Of Lamoure	0.013981%	320,605	235,945	165,298
City	200064	City Of Michigan	0.005348%	122,638	90,253	63,230
City	200065	City Of Park River	0.044216%	1,013,938	746,193	522,769
City	200067	City Of Hatton	0.007702%	176,618	129,980	91,061
City	200069	City Of Northwood	0.023608%	541,366	398,411	279,119
City	200070	City Of Powers Lake	0.003772%	86,498	63,657	44,597
City	200072	City Of Towner	0.009307%	213,423	157,066	110,037
City	200073	City Of Pembina	0.008002%	183,498	135,042	94,608
City	200075	City Of Underwood	0.007856%	180,150	132,579	92,882
City	200076	City Of New Leipzig	0.002757%	63,222	46,527	32,596
City	200077	City Of Stanley	0.081344%	1,865,338	1,372,769	961,736
City	200080	City Of Crosby	0.016920%	388,000	285,543	200,046
City	200083	City Of Grafton	0.155439%	3,564,445	2,623,203	1,837,766
City	200084	City Of Emerald	0.007379%	169,211	124,529	87,242
City	200085	City Of Lincoln	0.041379%	948,881	698,316	489,227
City	200086	City Of Minto	0.006561%	150,453	110,724	77,571
City	200087	City Of Ashley	0.013598%	311,822	229,481	160,770
City	200088	City Of Neche	0.004109%	94,225	69,344	48,581
City	200089	City Of Surrey	0.037464%	859,105	632,246	442,940
City	200090	City Of Hankinson	0.020637%	473,237	348,272	243,993
City	200091	City Of New Rockford	0.020346%	466,564	343,361	240,552
City	200094	City Of West Fargo	0.867830%	19,900,618	14,645,578	10,260,416
City	200097	City Of Devils Lake	0.104952%	2,406,704	1,771,179	1,240,855
City	200098	City Of Oakes	0.058801%	1,348,393	992,331	695,208
City	200100	City Of Mohall	0.014715%	337,437	248,332	173,977
City	200101	City Of Lidgerwood	0.006820%	156,393	115,095	80,633
City	200102	City Of Mcclusky	0.003442%	78,930	58,088	40,695
City	200103	City Of Burlington	0.019820%	454,502	334,484	234,333
City	200104	City Of Lisbon	0.044477%	1,019,923	750,598	525,855
City	200110	City Of Halliday	0.012133%	278,228	204,758	143,449
City	200111	City Of Maddock	0.013065%	299,600	220,486	154,468
City	200114	City Of Regent	0.004409%	101,105	74,407	52,128
City	200115	City Of Lakota	0.022658%	519,581	382,378	267,887
City	200117	City Of Alexander	0.015586%	357,410	263,031	184,274

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
City	200118	City of Berthold	0.003305%	\$ 75,789	\$ 55,775	\$ 39,075
City	200119	City of Carson	0.007169%	164,396	120,985	84,760
City	200120	City of Dodge	0.003934%	90,212	66,391	46,512
County	300001	Adams County	0.101908%	2,336,900	1,719,809	1,204,866
County	300002	Barnes County	0.316268%	7,252,490	5,337,368	3,739,259
County	300003	Benson County	0.174128%	3,993,011	2,938,600	2,058,728
County	300004	Billings County	0.283741%	6,506,598	4,788,439	3,354,690
County	300005	Bottineau County	0.313508%	7,189,199	5,290,789	3,706,628
County	300006	Bowman County	0.151388%	3,471,549	2,554,838	1,789,871
County	300007	Burke County	0.142399%	3,265,418	2,403,138	1,683,594
County	300008	Burleigh County	1.625419%	37,273,247	27,430,719	19,217,446
County	300009	Cass County	1.621439%	37,181,980	27,363,552	19,170,390
County	300010	Cavalier County	0.195599%	4,485,373	3,300,946	2,312,581
County	300011	Dickey County	0.180704%	4,143,808	3,049,577	2,136,476
County	300012	Divide County	0.230731%	5,291,001	3,893,837	2,727,949
County	300013	Dunn County	0.388641%	8,912,109	6,558,741	4,594,930
County	300014	Eddy County	0.091208%	2,091,534	1,539,234	1,078,359
County	300015	Emmons County	0.133430%	3,059,746	2,251,777	1,577,552
County	300016	Foster County	0.117802%	2,701,373	1,988,037	1,392,782
County	300018	Grand Forks County	1.465863%	33,614,394	24,738,037	17,331,004
County	300019	Grant County	0.100581%	2,306,470	1,697,414	1,189,176
County	300020	Griggs County	0.067833%	1,555,510	1,144,756	801,994
County	300021	Hettinger County	0.104904%	2,405,603	1,770,369	1,240,288
County	300023	Lamoure County	0.179026%	4,105,329	3,021,259	2,116,637
County	300024	Logan County	0.072434%	1,661,018	1,222,403	856,392
County	300025	Mchenry County	0.144089%	3,304,173	2,431,659	1,703,575
County	300026	Mcintosh County	0.103414%	2,371,435	1,745,224	1,222,671
County	300027	Mckenzie County	0.828277%	18,993,609	13,978,078	9,792,778
County	300028	McLean County	0.405249%	9,292,955	6,839,019	4,791,288
County	300029	Mercer County	0.367219%	8,420,872	6,197,221	4,341,657
County	300030	Morton County	0.558938%	12,817,270	9,432,688	6,608,364
County	300031	Mountrail County	0.633723%	14,532,200	10,694,767	7,492,553
County	300032	Nelson County	0.150693%	3,455,612	2,543,109	1,781,654
County	300033	Oliver County	0.078629%	1,803,079	1,326,950	929,636
County	300034	Pembina County	0.288712%	6,620,591	4,872,330	3,413,463
County	300035	Pierce County	0.226311%	5,189,644	3,819,245	2,675,691
County	300036	Ramsey County	0.343607%	7,879,414	5,798,743	4,062,490
County	300037	Ransom County	0.157275%	3,606,547	2,654,187	1,859,474
County	300038	Renville County	0.126269%	2,895,534	2,130,927	1,492,887
County	300039	Richland County	0.587714%	13,477,146	9,918,315	6,948,585
County	300040	Rollette County	0.206316%	4,731,129	3,481,808	2,439,289
County	300042	Sheridan County	0.062763%	1,439,248	1,059,194	742,051
County	300044	Slope County	0.053670%	1,230,732	905,740	634,544
County	300045	Stark County	0.583938%	13,390,557	9,854,591	6,903,941
County	300046	Steele County	0.101602%	2,329,883	1,714,645	1,201,248
County	300047	Stutsman County	0.633009%	14,515,827	10,682,717	7,484,111
County	300048	Towner County	0.108472%	2,487,422	1,830,583	1,282,472
County	300049	Traill County	0.298007%	6,833,739	5,029,193	3,523,358
County	300050	Walsh County	0.331478%	7,601,278	5,594,053	3,919,088
County	300051	Ward County	1.015218%	23,280,441	17,132,911	12,002,995
County	300052	Wells County	0.160004%	3,669,127	2,700,242	1,891,739
County	300053	Williams County	1.053622%	24,161,101	17,781,021	12,457,049
School District	400002	Mcclusky Public Schools	0.016205%	371,604	273,477	191,593
School District	400003	Lake Region Special Education Unit	0.053867%	1,235,250	909,064	636,873
School District	400004	Lidgerwood Public School	0.035071%	804,230	591,861	414,647
School District	400006	Halliday Public School	0.010319%	236,630	174,144	122,002
School District	400007	Oliver-Mercer Special Education Unit	0.038743%	888,434	653,830	458,061
School District	400008	Underwood School District #8	0.036971%	847,799	623,926	437,111
School District	400010	New Town Public School District	0.201876%	4,629,313	3,406,878	2,386,794
School District	400011	Bottineau Public School	0.132422%	3,036,631	2,234,766	1,565,635
School District	400012	Peace Garden Special Services	0.033536%	769,030	565,957	396,499
School District	400014	Beulah Public School #27	0.102093%	2,341,143	1,722,931	1,207,053
School District	400016	St John School District #3	0.072794%	1,669,273	1,228,478	860,649
School District	400017	Ellendale Public School District #40	0.045574%	1,045,079	769,111	538,825
School District	400018	Rural Cass Special Education Unit	0.021939%	503,094	370,245	259,386

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
School District	400019	Fargo Public Schools	2.285422%	\$ 52,408,086	\$ 38,568,989	\$ 27,020,709
School District	400020	Surrey Schools	0.059833%	1,372,059	1,009,747	707,410
School District	400021	Jamestown Public School District #1	0.324236%	7,435,208	5,471,836	3,833,466
School District	400023	Warwick Public School	0.046383%	1,063,630	782,764	548,390
School District	400024	Souris Valley Special Services	0.027432%	629,056	462,945	324,331
School District	400025	Rugby Public School District #5	0.063375%	1,453,282	1,069,522	749,287
School District	400026	Billings County School District	0.032429%	743,645	547,275	383,410
School District	400027	Belcourt School District #7	0.507421%	11,635,909	8,563,283	5,999,275
School District	400028	West Fargo Public School #6	1.718755%	39,413,579	29,005,866	20,320,964
School District	400029	Minot Public School District #1	1.697129%	38,917,663	28,640,903	20,065,278
School District	400030	Belfield Public School #13	0.039888%	914,690	673,154	471,599
School District	400031	Minto Public School District #20	0.036595%	839,177	617,581	432,665
School District	400033	Harvey Public School Dist #38	0.062569%	1,434,799	1,055,920	739,758
School District	400034	Oakes Public Schools	0.053172%	1,219,312	897,336	628,656
School District	400035	Larimore Public School District #44	0.051534%	1,181,750	869,692	609,290
School District	400036	Hazen Public School District #3	0.068976%	1,581,721	1,164,045	815,508
School District	400038	Park River Area School District	0.056122%	1,286,960	947,120	663,534
School District	400039	Hillsboro Public School	0.056129%	1,287,120	947,238	663,617
School District	400040	Lisbon Public School	0.067746%	1,553,515	1,143,288	800,966
School District	400042	Northern Cass School District #97	0.065007%	1,490,706	1,097,064	768,582
School District	400043	Mandaree Public School #36	0.094172%	2,159,502	1,589,255	1,113,402
School District	400044	Thompson Public School	0.029476%	675,928	497,440	348,497
School District	400045	Northern Plains Special Ed Unit	0.012279%	281,576	207,222	145,175
School District	400046	Bowman County School District #1	0.074424%	1,706,652	1,255,986	879,920
School District	400047	Apple Creek Elementary School	0.003425%	78,540	57,801	40,494
School District	400048	Burke Central School	0.014185%	325,283	239,387	167,710
School District	400049	Washburn Public School	0.042707%	979,334	720,727	504,928
School District	400050	Enderlin Area School District #24	0.051009%	1,169,711	860,833	603,083
School District	400051	Midkota School	0.021225%	486,720	358,195	250,945
School District	400052	Velva Public School	0.042556%	975,872	718,179	503,143
School District	400053	Sheyenne Valley Special Education Unit	0.054367%	1,246,715	917,502	642,785
School District	400054	Center Stanton Public School	0.027478%	630,111	463,721	324,874
School District	400055	Burleigh County Special Education Unit	0.005756%	131,994	97,139	68,054
School District	400056	New Rockford Sheyenne Public School	0.031333%	718,512	528,779	370,452
School District	400057	James River Multidistrict Special Education Unit	0.044065%	1,010,475	743,645	520,984
School District	400058	Newburg United Public School	0.021479%	492,545	362,482	253,948
School District	400059	Napoleon Public School District #2	0.024703%	566,476	416,890	292,065
School District	400060	Yellowstone School District # 14	0.022506%	516,096	379,813	266,090
School District	400061	Cavalier Public Schools	0.038523%	883,389	650,118	455,460
School District	400062	Richland School District # 44	0.039304%	901,299	663,298	464,694
School District	400063	Fort Totten School District # 30	0.043769%	1,003,688	738,650	517,484
School District	400064	Bismarck Public Schools	2.468742%	56,611,883	41,662,714	29,188,114
School District	400065	Solen Public School Dist #3	0.044533%	1,021,207	751,543	526,517
School District	400068	Lakota Public School District # 66	0.029926%	686,247	505,034	353,817
School District	400069	Stanley Community Public School District # 2	0.138807%	3,183,049	2,342,520	1,641,125
School District	400070	Mandan Public School District #1	0.711303%	16,311,223	12,004,014	8,409,786
School District	400072	Killdeer Public School #16	0.075380%	1,728,574	1,272,120	891,223
School District	400073	Glenburn School District	0.048504%	1,112,268	818,558	573,466
School District	400074	New Public School #8	0.082934%	1,901,799	1,399,602	980,535
School District	400075	Williston Public School #1	0.690201%	15,827,324	11,647,895	8,160,296
School District	400076	Valley City Public School	0.107758%	2,471,049	1,818,534	1,274,031
School District	400077	Dickinson Public Schools	0.648909%	14,880,437	10,951,047	7,672,098
School District	400078	Drayton Public School #19	0.028824%	660,977	486,436	340,788
School District	400079	Mohall Lansford Sherwood School	0.038044%	872,405	642,034	449,797
School District	400080	Westhope Public School #17	0.026888%	616,581	453,764	317,899
School District	400081	Kindred Public School District #2	0.046462%	1,065,442	784,097	549,324
School District	400082	Grafton Public School District #3	0.140581%	3,223,729	2,372,458	1,662,099
School District	400083	Wilton Public School District	0.031285%	717,411	527,969	369,885
School District	400084	Sheyenne Valley Career And Tech Center	0.011758%	269,628	198,429	139,016
School District	400085	White Shield School Dist #85	0.099711%	2,286,520	1,682,732	1,178,890
School District	400086	Tgu School District #60	0.177290%	4,065,520	2,991,962	2,096,112
School District	400087	Turtle Lake Mercer School District #72	0.043374%	994,630	731,984	512,814
School District	400088	Lamoure School District #8	0.047315%	1,085,003	798,492	559,409
School District	400089	Divide County School Dist #1	0.070398%	1,614,330	1,188,043	832,321
School District	400090	Mott/Regent School Dist #1	0.040140%	920,469	677,406	474,578

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
School District	400091	United Public School District # 7	0.097182%	\$ 2,228,526	\$ 1,640,052	\$ 1,148,990
School District	400092	Kulm Public School District #7	0.034408%	789,026	580,673	406,808
School District	400093	Midway Public School District #128	0.046798%	1,073,147	789,767	553,296
School District	400094	Dunseith School District #1	0.163234%	3,743,196	2,754,752	1,929,927
School District	400095	Carrington School District #49	0.050332%	1,154,187	849,407	595,079
School District	400096	Glen Ullin Public School #48	0.028022%	642,586	472,902	331,306
School District	400099	Manvel Public School	0.023658%	542,513	399,255	279,710
School District	400100	Maple Valley School District	0.030038%	688,815	506,924	355,141
School District	400101	North Border School District # 100	0.066195%	1,517,949	1,117,113	782,628
School District	400102	Mckenzie Cty Public School #1	0.267139%	6,125,890	4,508,262	3,158,404
School District	400103	Devils Lake Public School	0.286653%	6,573,375	4,837,582	3,389,119
School District	400104	Mt Pleasant School Dist #4	0.038887%	891,736	656,261	459,764
School District	400105	Central Cass Public School District #7	0.104918%	2,405,924	1,770,606	1,240,453
School District	400106	Milnor Public School District #2	0.038674%	886,852	652,666	457,245
School District	400107	Mapleton Public School	0.009254%	212,208	156,171	109,411
School District	400108	Linton Public School District #36	0.049087%	1,125,637	828,397	580,359
School District	400109	Tioga Public School District #15	0.074635%	1,711,490	1,259,547	882,415
School District	400114	Zeeland Public Schools	0.007665%	175,770	129,355	90,624
School District	400117	Garrison Public School District #51	0.062760%	1,439,179	1,059,143	742,016
School District	400118	Kenmare Public School District #28	0.045022%	1,032,421	759,795	532,298
School District	400119	Lewis & Clark Public Schools	0.047350%	1,085,805	799,083	559,822
School District	400120	Sw Special Education Unit	0.007423%	170,220	125,271	87,763
School District	400121	North Valley Career & Technology Center	0.018466%	423,453	311,634	218,325
School District	400122	Dakota Prairie Public School	0.056530%	1,296,316	954,005	668,358
School District	400123	Beach Public School District #3	0.071035%	1,628,937	1,198,793	839,852
School District	400124	Rolette Public School	0.030807%	706,450	519,902	364,233
School District	400125	Drake Public School District	0.027165%	622,933	458,439	321,174
School District	400137	New Salem Almont School District #49	0.051993%	1,192,276	877,439	614,717
School District	400138	Max Public School	0.031374%	719,452	529,470	370,937
School District	400139	East Central Special Education Unit	0.045922%	1,053,059	774,984	542,939
School District	400140	North Sargent School District #3	0.038644%	886,164	652,160	456,891
School District	400141	Wahpeton Public School District 37	0.139269%	3,193,643	2,350,316	1,646,587
School District	400142	Medina Public School District #3	0.024455%	560,789	412,705	289,133
School District	400143	Pingree-Buchanan School District	0.013835%	317,257	233,481	163,572
School District	400144	West River Student Services	0.010744%	246,376	181,317	127,027
School District	400145	Leeds Public School District 6	0.019211%	440,536	324,207	227,133
School District	400147	Sawyer Public School	0.016936%	388,367	285,813	200,236
School District	400148	Wilmac Multidistrict Special Education Unit	0.082266%	1,886,480	1,388,328	972,637
School District	400149	Great Northwest Education Cooperative	0.013837%	317,303	233,514	163,596
School District	400150	Anamoose Public School District #14	0.017614%	403,915	297,255	208,252
School District	400151	South Prairie School District #70	0.062320%	1,429,089	1,051,718	736,814
School District	400152	South East Education Cooperative	0.045668%	1,047,234	770,697	539,936
School District	400153	South Heart Public School District #9	0.029792%	683,174	502,772	352,233
Political Subdivision	500002	Cass County Water Resource District	0.023591%	540,976	398,124	278,918
Political Subdivision	500003	Walsh County Water Resource District	0.004913%	112,662	82,912	58,087
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006896%	158,135	116,378	81,532
Political Subdivision	500006	James River Soil Conservation District	0.005489%	125,871	92,633	64,897
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020373%	467,183	343,817	240,871
Political Subdivision	500008	Traill County Water Resource District	0.005607%	128,577	94,624	66,292
Political Subdivision	500009	Grafton Park District	0.009297%	213,194	156,897	109,919
Political Subdivision	500010	Cass County Soil Conservation District	0.020062%	460,051	338,568	237,194
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015187%	348,260	256,297	179,557
Political Subdivision	500016	Greater Ramsey Water District	0.030376%	696,566	512,628	359,138
Political Subdivision	500017	Carnegie Regional Library	0.005851%	134,172	98,742	69,177
Political Subdivision	500018	Griggs County Public Library	0.005564%	127,591	93,899	65,784
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045438%	1,041,960	766,816	537,217
Political Subdivision	500022	Consolidated Waste Ltd	0.014567%	334,043	245,834	172,227
Political Subdivision	500023	Walsh County Housing Authority	0.002903%	66,570	48,991	34,322
Political Subdivision	500024	Williams County Soil Conservation District	0.010177%	233,374	171,748	120,323
Political Subdivision	500025	Bowman City Park Board	0.012656%	290,221	213,584	149,633
Political Subdivision	500028	Williston Housing Authority	0.029626%	679,368	499,971	350,270
Political Subdivision	500030	Minot Rural Fire Department	0.015162%	347,687	255,875	179,261
Political Subdivision	500031	Central Plains Water District	0.020618%	472,801	347,951	243,768
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005578%	127,912	94,135	65,949
Political Subdivision	500038	Jamestown Regional Airport	0.014064%	322,508	237,345	166,280

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
Political Subdivision	500040	Fargo Park District	0.336156%	\$ 7,708,551	\$ 5,672,999	\$ 3,974,397
Political Subdivision	500041	Bismarck Rural Fire Protection	0.049345%	1,131,553	832,751	583,409
Political Subdivision	500045	Dunseith Community Nursing Home	0.088712%	2,034,297	1,497,112	1,048,848
Political Subdivision	500047	Mercer County Soil Conservation District	0.007442%	170,656	125,592	87,987
Political Subdivision	500049	West Fargo Park District	0.112523%	2,580,318	1,898,948	1,330,368
Political Subdivision	500053	Stutsman County Housing Authority	0.012964%	297,284	218,782	153,274
Political Subdivision	500054	Grand Forks County Water Resource District	0.004815%	110,415	81,258	56,928
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012419%	284,786	209,584	146,831
Political Subdivision	500056	Cavalier County Job Development Authority	0.004690%	107,549	79,149	55,450
Political Subdivision	500057	Barnes County Soil Conservation District	0.007476%	171,436	126,166	88,389
Political Subdivision	500059	Trails Rural Water District	0.012597%	288,868	212,588	148,935
Political Subdivision	500061	Ward County Water Resource District	0.003424%	78,517	57,784	40,482
Political Subdivision	500063	Southwest Water Authority	0.277297%	6,358,828	4,679,689	3,278,502
Political Subdivision	500068	Burleigh County Council On Aging	0.065959%	1,512,537	1,113,130	779,838
Political Subdivision	500072	Watford City Park District	0.059753%	1,370,224	1,008,397	706,464
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010093%	231,447	170,330	119,330
Political Subdivision	500081	Ramsey County Housing Authority	0.021784%	499,539	367,629	257,554
Political Subdivision	500082	Grand Forks Public Library	0.059783%	1,370,912	1,008,903	706,819
Political Subdivision	500084	Rolette County Soil Conservation District	0.003118%	71,500	52,620	36,864
Political Subdivision	500085	Jamestown Parks And Recreation District	0.057342%	1,314,936	967,709	677,959
Political Subdivision	500091	Ramsey County Water Resource District	0.003195%	73,266	53,919	37,775
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031390%	719,819	529,740	371,126
Political Subdivision	500108	North Dakota Firefighters Association	0.014659%	336,152	247,387	173,314
Political Subdivision	500109	James River Valley Library System	0.030641%	702,643	517,100	362,271
Political Subdivision	500110	Grand Forks Park District	0.179905%	4,125,486	3,036,093	2,127,030
Political Subdivision	500111	Mcintosh County Housing Authority	0.003543%	81,246	59,792	41,889
School District	500113	Lonetree Special Education Unit	0.008748%	200,605	147,632	103,428
School District	500114	Roughrider Education Services Program (RESP)	0.002919%	66,937	49,261	34,512
Political Subdivision	500116	Western Area Water Supply Authority	0.087681%	2,010,654	1,479,713	1,036,659
Political Subdivision	500118	Crosby Park District	0.004088%	93,744	68,989	48,333
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.010365%	237,685	174,921	122,546
Political Subdivision	500121	Devils Lake Park Board	0.035175%	806,614	593,616	415,877
Political Subdivision	500122	North Central Soil Conservation District	0.007123%	163,341	120,208	84,216
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007787%	178,567	131,414	92,066
Political Subdivision	500125	Wahpeton Park Board	0.051559%	1,182,324	870,114	609,586
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-
City	200047	City Of Bottineau	0.044106%	1,011,415	744,337	521,468
Political Subdivision	500126	City Of Bottineau Park Board	0.013208%	302,879	222,899	156,159
Political Subdivision	500124	Emmons County Soil Conservation District	0.002280%	52,284	38,477	26,957
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Total			99.999997%	\$ 2,293,146,945	\$ 1,687,609,035	\$ 1,182,307,138

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.



## Net Pension Liability Discount Rate Sensitivity by Employer\*

### Judges

Employer Type	Employer ID	Employer	As of June 30, 2018			
			Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
State	018000	ND Supreme Court	100.000000%	\$ (1,845,958)	\$ (6,482,130)	\$ (10,428,256)
		Total	100.000000%	\$ (1,845,958)	\$ (6,482,130)	\$ (10,428,256)

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				5.32%	6.32%	7.32%
State	012500	Attorney General's Office	10.771219%	\$ 3,873,991	\$ 2,510,150	\$ 1,402,078
State of ND	054000	Adjutant General ND National Guard	2.333074%	839,117	543,705	303,694
City	200010	City Of Cavalier	0.446866%	160,720	104,139	58,168
City	200016	City Of Ellendale	0.263317%	94,705	61,364	34,276
City	200028	City Of Thompson	0.135891%	48,875	31,668	17,689
City	200029	City Of Williston	20.177460%	7,257,053	4,702,203	2,626,478
City	200030	City Of Bowman	0.545644%	196,247	127,158	71,026
City	200070	City Of Powers Lake	0.285530%	102,694	66,541	37,167
City	200103	City Of Burlington	0.345351%	124,209	80,481	44,954
County	300001	Adams County	0.711018%	255,726	165,697	92,552
County	300003	Benson County	0.509752%	183,338	118,794	66,354
County	300006	Bowman County	0.420442%	151,217	97,981	54,728
County	300009	Cass County	22.044778%	7,928,655	5,137,367	2,869,545
County	300013	Dunn County	3.184108%	1,145,201	742,032	414,472
County	300020	Griggs County	0.364548%	131,114	84,955	47,453
County	300027	Mckenzie County	8.603100%	3,094,203	2,004,887	1,119,856
County	300028	McLean County	2.697622%	970,230	628,660	351,146
County	300044	Slope County	0.174745%	62,849	40,723	22,746
County	300045	Stark County	3.876444%	1,394,207	903,376	504,592
County	300051	Ward County	10.183491%	3,662,608	2,373,185	1,325,574
County	300053	Williams County	11.925598%	4,289,177	2,779,170	1,552,342
Total			99.999998%	\$ 35,966,136	\$ 23,304,236	\$ 13,016,890

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.

# Net Pension Liability Discount Rate Sensitivity by Employer\*

## Public Safety without Prior Main System Service System

As of June 30, 2018

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2018		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				<b>5.32%</b>	<b>6.32%</b>	<b>7.32%</b>
City	200027	City of Mandan	29.949840%	\$ 752,335	\$ 290,599	\$ (79,071)
City	200097	City Of Devils Lake	14.435747%	362,624	140,068	(38,112)
City	200118	City of Berthold	0.978981%	24,592	9,499	(2,585)
County	300002	Barnes County	13.284073%	333,694	128,894	(35,072)
County	300030	Morton County	27.973321%	702,685	271,421	(73,853)
County	300040	Rolette County	13.378037%	336,054	129,805	(35,320)
		Total	99.999999%	\$ 2,511,984	\$ 970,286	\$ (264,013)

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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, 2018

### Main System

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution			
State of ND	010100	Governor's Office	0.103334%	\$ 78,189	\$ 76,810	\$	1,379	\$ 1,061,565	7.24%
State of ND	010800	Secretary Of State	0.146575%	110,908	107,687		3,221	1,505,786	7.15%
State of ND	011000	Office Of Management & Budget	0.279174%	211,241	191,598		19,643	2,867,998	6.68%
State of ND	011200	Information Technology Dept	2.260020%	1,710,074	1,545,189		164,885	23,217,571	6.66%
State of ND	011700	State Auditor's Office	0.360908%	273,086	275,339		(2,253)	3,707,674	7.43%
State of ND	011800	Central Services	0.125297%	94,808	93,076		1,732	1,287,202	7.23%
State of ND	012000	State Treasurer's Office	0.033942%	25,683	27,580		(1,897)	348,692	7.91%
State of ND	012500	Attorney General's Office	1.091141%	825,626	803,716		21,910	11,209,480	7.17%
State of ND	012700	Tax Department	0.656440%	496,704	486,730		9,974	6,743,722	7.22%
State of ND	013000	Facility Management	0.185355%	140,251	139,925		326	1,904,182	7.35%
State of ND	014000	Office Of Administrative Hearings	0.042035%	31,806	30,747		1,059	431,832	7.12%
State of ND	016000	Legislative Council	0.268442%	203,120	195,925		7,195	2,757,752	7.10%
State of ND	018000	ND Supreme Court	1.763277%	1,334,206	1,331,693		2,513	18,114,443	7.35%
State of ND	018800	Commission On Legal Counsel For Indigents	0.232538%	175,953	177,019		(1,066)	2,388,905	7.41%
State of ND	019000	Retirement & Investment Office	0.153507%	116,153	111,268		4,885	1,577,001	7.06%
State of ND	019200	ND Public Employees Retirement System	0.168715%	127,660	134,180		(6,520)	1,733,243	7.74%
State of ND	020100	Public Instruction	0.502411%	380,156	368,355		11,801	5,161,359	7.14%
State of ND	020200	Education Standards & Practice	0.040105%	30,346	29,421		925	412,002	7.14%
State of ND	021500	ND University System Office	0.094755%	71,698	66,879		4,819	973,434	6.87%
State of ND	022300	ND Youth Correctional Center	0.335971%	254,217	242,532		11,685	3,451,487	7.03%
State of ND	022400	Juvenile Services - DOCR	0.157180%	118,932	113,273		5,659	1,614,740	7.01%
State of ND	022600	Land Department	0.171598%	129,842	123,323		6,519	1,762,859	7.00%
State of ND	022700	Bismarck State College	0.425704%	322,114	299,886		22,228	4,373,330	6.86%
State of ND	022800	Lake Region State College	0.159269%	120,513	126,586		(6,073)	1,636,201	7.74%
State of ND	022900	Williston State College	0.129853%	98,255	93,363		4,892	1,334,005	7.00%
State of ND	023000	University Of North Dakota	3.773427%	2,855,213	2,822,547		32,666	38,765,069	7.28%
State of ND	023500	North Dakota State University	3.119787%	2,360,627	2,312,082		48,545	32,050,104	7.21%
State of ND	023800	ND St College Of Science	0.504216%	381,522	376,138		5,384	5,179,902	7.26%
State of ND	023900	Dickinson State University	0.255115%	193,036	187,490		5,546	2,620,845	7.15%
State of ND	024000	Mayville State University	0.290684%	219,950	216,645		3,305	2,986,250	7.25%
State of ND	024100	Minot State University	0.496848%	375,946	376,856		(910)	5,104,206	7.38%
State of ND	024200	Valley City State University	0.176768%	133,754	129,806		3,948	1,815,970	7.15%
State of ND	025000	ND State Library	0.126793%	95,940	90,566		5,374	1,302,571	6.95%
State of ND	025200	SCHOOL FOR THE DEAF	0.123375%	93,353	93,905		(552)	1,267,450	7.41%
State of ND	025300	School For The Blind	0.068468%	51,807	52,005		(198)	703,379	7.39%
State of ND	026100	ND Board Of Nursing	0.065724%	49,731	45,506		4,225	675,197	6.74%
State of ND	027000	Career & Technical Education	0.153664%	116,272	111,422		4,850	1,578,618	7.06%
State of ND	030100	ND Department Of Health	1.852979%	1,402,081	1,376,495		25,586	19,035,977	7.23%
State of ND	031000	Life Skills and Transition Center	1.194442%	903,790	903,759		31	12,270,708	7.37%
State of ND	031200	North Dakota State Hospital	1.720257%	1,301,655	1,165,806		135,849	17,672,501	6.60%
State of ND	031300	ND Veterans Home	0.462296%	349,802	344,935		4,867	4,749,250	7.26%
State of ND	031600	Indian Affairs Commission	0.026330%	19,923	18,875		1,048	270,494	6.98%
State of ND	032100	Veterans Affairs Department	0.034686%	26,246	25,371		875	356,338	7.12%
State of ND	032500	Department Of Human Services	6.760819%	5,115,662	4,536,274		579,388	69,455,052	6.53%
State of ND	036000	Protection & Advocacy Project	0.159482%	120,674	122,361		(1,687)	1,638,385	7.47%
State of ND	038000	Job Service North Dakota	0.823378%	623,020	596,897		26,123	8,458,706	7.06%
State of ND	040100	Insurance Department	0.262019%	198,260	185,492		12,768	2,691,764	6.89%
State of ND	040500	Industrial Commission	0.675974%	511,485	519,373		(7,888)	6,944,398	7.48%
State of ND	040600	ND Department Of Labor	0.062838%	47,547	47,420		127	645,549	7.35%
State of ND	040800	Public Service Commission	0.288034%	217,945	211,719		6,226	2,959,018	7.16%
State of ND	041200	Aeronautics Commission	0.035444%	26,819	29,254		(2,435)	364,126	8.03%
State of ND	041300	Department Of Financial Institutions	0.211501%	160,035	148,578		11,457	2,172,786	6.84%
State of ND	041400	ND Securities Department	0.061663%	46,658	43,213		3,445	633,472	6.82%
State of ND	042600	State Board Of Law Examiners	0.031746%	24,021	5,949		18,072	326,137	1.82%
State of ND	042700	ND State Board Of Cosmetology	0.006523%	4,936	4,766		170	67,017	7.11%
State of ND	042800	ND State Plumbing Board	0.037507%	28,380	27,434		946	385,320	7.12%
State of ND	047100	Bank Of North Dakota	1.016377%	769,055	757,267		11,788	10,441,414	7.25%
State of ND	047200	Public Finance Authority	0.016550%	12,523	11,449		1,074	170,016	6.73%
State of ND	047300	Housing Finance Agency	0.236966%	179,303	179,083		220	2,434,393	7.36%
State of ND	047500	Mill & Elevator Association	0.832005%	629,547	708,182		(78,635)	8,547,332	8.29%
State of ND	048500	Workforce Safety & Insurance	1.523492%	1,152,770	1,125,831		26,939	15,651,096	7.19%
State of ND	050200	Field Services Division	0.685860%	518,965	520,843		(1,878)	7,045,953	7.39%
State of ND	050400	Highway Patrol	0.176788%	133,769	129,666		4,103	1,816,172	7.14%
State of ND	051700	Department Of Corrections Transitional Services	0.182026%	137,732	142,009		(4,277)	1,869,984	7.59%
State of ND	051800	James River Correctional Ctr	0.750999%	568,253	560,771		7,482	7,715,147	7.27%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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, 2018

### Main System (Continued)

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)		
State of ND	051900	State Penitentiary	0.994329%	\$ 752,372	\$ 770,695	\$ (18,323)	\$ 10,214,908	7.54%
State	052000	Rough Rider Industries	0.126930%	96,043	94,260	1,783	1,303,976	7.23%
State of ND	053000	Department Of Corrections And Rehabilitation	0.682446%	516,382	495,361	21,021	7,010,888	7.07%
State of ND	054000	Adjutant General ND National Guard	1.015027%	768,033	754,536	13,497	10,427,550	7.24%
State of ND	060100	Department Of Commerce	0.320461%	242,481	298,879	(56,398)	3,292,150	9.08%
State of ND	060200	Dept Of Agriculture	0.352663%	266,847	264,290	2,557	3,622,972	7.29%
State of ND	060700	Milk Marketing Board	0.019919%	15,072	14,570	502	204,636	7.12%
State of ND	060800	ND Oilseed Council	0.003083%	2,333	2,255	78	31,668	7.12%
State	061100	ND Soybean Council	0.032090%	24,281	29,727	(5,446)	329,664	9.02%
State of ND	061400	ND Corn Utilization Council	0.021057%	15,933	15,402	531	216,324	7.12%
State of ND	061600	State Seed Department	0.148562%	112,411	110,030	2,381	1,526,206	7.21%
State	062400	Beef Commission	0.017510%	13,249	12,808	441	179,880	7.12%
State of ND	062500	ND Wheat Commission	0.042910%	32,468	31,386	1,082	440,820	7.12%
State of ND	062600	ND Barley Council	0.012508%	9,464	9,149	315	128,496	7.12%
State	066500	State Fair Association	0.099552%	75,327	74,344	983	1,022,715	7.27%
State of ND	067000	Racing Commission	0.012975%	9,818	9,491	327	133,296	7.12%
State of ND	070100	Historical Society	0.378383%	286,308	286,165	143	3,887,195	7.36%
State of ND	070900	ND Council On The Arts	0.029099%	22,018	21,725	293	298,936	7.27%
State of ND	072000	Game & Fish Department	1.009021%	763,489	740,624	22,865	10,365,843	7.14%
State of ND	075000	Parks & Recreation Department	0.336600%	254,738	250,604	4,134	3,458,564	7.25%
State of ND	077000	Water Commission	0.604037%	457,052	442,464	14,588	6,205,374	7.13%
State	080100	Department Of Transportation	5.854958%	4,430,230	4,337,275	92,955	60,148,996	7.21%
State	090000	ND State Board Of Accountancy	0.027538%	20,837	20,143	694	282,904	7.12%
State	090100	Board Of Medical Examiners	0.031032%	23,481	22,655	826	318,798	7.11%
State	090200	Board Of Pharmacy	0.023503%	17,784	17,191	593	241,452	7.12%
State	090600	Real Estate Commission	0.008142%	6,161	9,985	(3,824)	83,642	11.94%
State	090900	Electrical Board	0.136768%	103,487	101,583	1,904	1,405,040	7.23%
State	099501	ND System Information Technology Services	0.179687%	135,963	144,569	(8,606)	1,845,958	7.83%
District Health Unit	100002	McIntosh District Health Unit	0.007792%	5,896	5,629	267	80,045	7.03%
District Health Unit	100003	Wells County Dist Health Unit	0.022266%	16,848	16,336	512	228,743	7.14%
District Health Unit	100004	Central Valley Health Unit	0.106109%	80,289	88,567	(8,278)	1,090,080	8.12%
District Health Unit	100005	Dickey County Health District	0.019040%	14,407	13,926	481	195,606	7.12%
District Health Unit	100006	Emmons County Public Health	0.017211%	13,023	10,937	2,086	176,812	6.19%
District Health Unit	100007	Rolette County Public Health	0.042338%	32,036	31,194	842	434,941	7.17%
District Health Unit	100008	Towner County Public Health Unit	0.008695%	6,579	6,270	309	89,325	7.02%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014263%	10,792	10,402	390	146,526	7.10%
District Health Unit	100010	First District Health Unit	0.225808%	170,861	151,517	19,344	2,319,767	6.53%
District Health Unit	100011	Lake Region District Health Unit	0.081537%	61,696	59,858	1,838	837,643	7.15%
District Health Unit	100012	Garrison Diversion Conservancy District	0.167643%	126,849	130,601	(3,752)	1,722,227	7.58%
District Health Unit	100013	Upper Missouri Health Unit	0.110820%	83,853	76,991	6,862	1,138,472	6.76%
District Health Unit	100014	Kidder County District Health Unit	0.005890%	4,457	4,320	137	60,507	7.14%
District Health Unit	100015	Southwestern District Health Unit	0.129737%	98,167	94,794	3,373	1,332,811	7.11%
District Health Unit	100017	City-County Health District	0.062596%	47,364	44,548	2,816	643,056	6.93%
District Health Unit	100018	Sargent County District Health Unit	0.013410%	10,147	8,049	2,098	137,768	5.84%
District Health Unit	100019	Trailll District Health Unit	0.016518%	12,499	12,052	447	169,692	7.10%
District Health Unit	100021	Cavalier County Health Dist	0.011818%	8,942	8,644	298	121,410	7.12%
District Health Unit	100022	Walsh County Health District	0.030106%	22,780	20,244	2,536	309,285	6.55%
District Health Unit	100023	Custer Health Unit	0.135455%	102,494	100,330	2,164	1,391,550	7.21%
Political Subdivision	100024	Southeast Water Users District	0.047430%	35,889	34,820	1,069	487,255	7.15%
City	200002	City Of Mcville	0.011151%	8,438	7,430	1,008	114,557	6.49%
City	200003	City Of Drayton	0.025292%	19,138	16,005	3,133	259,833	6.16%
City	200004	City Of Fessenden	0.004345%	3,288	3,178	110	44,640	7.12%
City	200005	City Of Westhope	0.016576%	12,542	10,976	1,566	170,286	6.45%
City	200006	City Of Belfield	0.033798%	25,574	30,238	(4,664)	347,217	8.71%
City	200008	City Of Rolla	0.045211%	34,209	28,251	5,958	464,463	6.08%
City	200009	City Of New Town	0.101758%	76,997	75,277	1,720	1,045,374	7.20%
City	200010	City Of Cavalier	0.044704%	33,826	32,699	1,127	459,250	7.12%
City	200011	City Of Harvey	0.056227%	42,545	36,318	6,227	577,628	6.29%
City	200012	City Of Napoleon	0.015306%	11,581	10,371	1,210	157,237	6.60%
City	200014	City Of Grand Forks	2.107504%	1,594,670	1,540,425	54,245	21,650,749	7.11%
City	200015	City Of Killdeer	0.086433%	65,401	71,407	(6,006)	887,936	8.04%
City	200016	City Of Ellendale	0.032030%	24,236	19,761	4,475	329,050	6.01%
City	200017	City Of Wishek	0.022665%	17,150	16,579	571	232,843	7.12%
City	200018	City Of Granville	0.002249%	1,702	3,918	(2,216)	23,109	16.95%
City	200019	City Of Linton	0.020596%	15,584	14,273	1,311	211,590	6.75%

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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, 2018

### 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	0.007172%	\$ 5,427	\$ 5,207	\$ 220	\$ 73,679	7.07%	
City	200021	City Of Wilton	0.013756%	10,409	9,216	1,193	141,318	6.52%	
City	200022	City Of Ray	0.016171%	12,236	13,956	(1,720)	166,130	8.40%	
City	200025	City Of Medora	0.024442%	18,494	17,020	1,474	251,097	6.78%	
City	200026	City Of Velva	0.006789%	5,137	6,719	(1,582)	69,748	9.63%	
City	200028	City Of Thompson	0.012062%	9,127	9,822	(695)	123,911	7.93%	
City	200029	City Of Williston	1.040880%	787,595	810,624	(23,029)	10,693,136	7.58%	
City	200030	City Of Bowman	0.060758%	45,973	40,991	4,982	624,173	6.57%	
City	200031	City Of Tioga	0.083748%	63,369	64,088	(719)	860,358	7.45%	
City	200033	City Of Rhame	0.006069%	4,592	4,439	153	62,349	7.12%	
City	200035	City Of Fargo	3.156226%	2,388,199	2,275,790	112,409	32,424,454	7.02%	
City	200036	City Of Jamestown	0.480496%	363,574	369,992	(6,418)	4,936,222	7.50%	
City	200037	City Of Beach	0.012168%	9,207	13,868	(4,661)	125,006	11.09%	
City	200038	City Of Glenburn	0.005897%	4,462	4,314	148	60,585	7.12%	
City	200040	City Of Kulm	0.007443%	5,632	5,444	188	76,465	7.12%	
City	200041	City Of Harwood	0.013292%	10,058	9,657	401	136,556	7.07%	
City	200045	City Of Mapleton	0.009395%	7,109	10,570	(3,461)	96,519	10.95%	
City	200046	City Of Wahpeton	0.234370%	177,339	154,725	22,614	2,407,727	6.43%	
City	200049	City Of Elgin	0.006173%	4,671	4,506	165	63,418	7.11%	
City	200050	City Of Rugby	0.063175%	47,802	43,638	4,164	649,005	6.72%	
City	200051	City Of New Salem	0.011876%	8,986	8,675	311	122,004	7.11%	
City	200052	City Of Walhalla	0.029649%	22,434	20,756	1,678	304,589	6.81%	
City	200053	City Of Gwinner	0.013994%	10,589	10,318	271	143,761	7.18%	
City	200054	City Of Kenmare	0.019285%	14,592	15,340	(748)	198,119	7.74%	
City	200055	City Of Watford City	0.343307%	259,768	275,630	(15,862)	3,526,851	7.82%	
City	200057	City Of Cooperstown	0.017383%	13,153	12,726	427	178,576	7.13%	
City	200058	City Of New England	0.009485%	7,177	6,947	230	97,442	7.13%	
City	200059	City Of Carrington	0.067101%	50,773	51,352	(579)	689,339	7.45%	
City	200060	City Of Mott	0.010735%	8,123	7,878	245	110,282	7.14%	
City	200061	City Of Larimore	0.009914%	7,502	9,064	(1,562)	101,852	8.90%	
City	200062	City Of Sherwood	0.003553%	2,688	2,599	89	36,498	7.12%	
City	200063	City Of Lamoure	0.013981%	10,579	13,044	(2,465)	143,630	9.08%	
City	200064	City Of Michigan	0.005348%	4,047	3,974	73	54,943	7.23%	
City	200065	City Of Park River	0.044216%	33,457	32,410	1,047	454,237	7.14%	
City	200067	City Of Hatton	0.007702%	5,828	5,560	268	79,122	7.03%	
City	200069	City Of Northwood	0.023608%	17,863	20,518	(2,655)	242,524	8.46%	
City	200070	City Of Powers Lake	0.003772%	2,854	2,719	135	38,746	7.02%	
City	200072	City Of Towner	0.009307%	7,042	5,243	1,799	95,612	5.48%	
City	200073	City Of Pembina	0.008002%	6,055	6,192	(137)	82,207	7.53%	
City	200075	City Of Underwood	0.007856%	5,944	6,263	(319)	80,704	7.76%	
City	200076	City Of New Leipzig	0.002757%	2,086	2,011	75	28,324	7.10%	
City	200077	City Of Stanley	0.081344%	61,550	57,464	4,086	835,658	6.88%	
City	200080	City Of Crosby	0.016920%	12,803	13,912	(1,109)	173,820	8.00%	
City	200083	City Of Grafton	0.155439%	117,615	114,723	2,892	1,596,853	7.18%	
City	200084	City Of Emerado	0.007379%	5,583	4,021	1,562	75,809	5.30%	
City	200085	City Of Lincoln	0.041379%	31,310	34,566	(3,256)	425,092	8.13%	
City	200086	City Of Minto	0.006561%	4,964	5,199	(235)	67,400	7.71%	
City	200087	City Of Ashley	0.013598%	10,289	9,935	354	139,697	7.11%	
City	200088	City Of Neche	0.004109%	3,109	2,979	130	42,208	7.06%	
City	200089	City Of Surrey	0.037464%	28,348	29,988	(1,640)	384,878	7.79%	
City	200090	City Of Hankinson	0.020637%	15,615	15,845	(230)	212,008	7.47%	
City	200091	City Of New Rockford	0.020346%	15,395	14,882	513	209,017	7.12%	
City	200094	City Of West Fargo	0.867830%	656,655	609,328	47,327	8,915,372	6.83%	
City	200097	City Of Devils Lake	0.104952%	79,413	75,860	3,553	1,078,185	7.04%	
City	200098	City Of Oakes	0.058801%	44,493	34,161	10,332	604,072	5.66%	
City	200100	City Of Mohall	0.014715%	11,134	11,416	(282)	151,167	7.55%	
City	200101	City Of Lidgerwood	0.006820%	5,160	4,988	172	70,065	7.12%	
City	200102	City Of McClusky	0.003442%	2,604	2,518	86	35,360	7.12%	
City	200103	City Of Burlington	0.019820%	14,997	14,497	500	203,613	7.12%	
City	200104	City Of Lisbon	0.044477%	33,654	33,360	294	456,919	7.30%	
City	200110	City Of Halliday	0.012133%	9,181	8,875	306	124,649	7.12%	
City	200111	City Of Maddock	0.013065%	9,886	9,571	315	134,219	7.13%	
City	200114	City Of Regent	0.004409%	3,336	4,221	(885)	45,293	9.32%	
City	200115	City Of Lakota	0.022658%	17,144	13,245	3,899	232,770	5.69%	
City	200117	City Of Alexander	0.015586%	11,793	10,333	1,460	160,118	6.45%	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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, 2018

### 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	Contribution			
City	200118	City of Berthold	0.003305%	\$ 2,501	\$ 2,404	\$ 97	\$ 33,949	7.08%	
City	200119	City of Carson	0.007169%	5,425	4,783	642	73,650	6.49%	
City	200120	City of Dodge	0.003934%	2,977	2,884	93	40,416	7.14%	
County	300001	Adams County	0.101908%	77,110	70,999	6,111	1,046,918	6.78%	
County	300002	Barnes County	0.316268%	239,308	234,480	4,828	3,249,075	7.22%	
County	300003	Benson County	0.174128%	131,756	119,479	12,277	1,788,848	6.68%	
County	300004	Billings County	0.283741%	214,696	209,231	5,465	2,914,919	7.18%	
County	300005	Bottineau County	0.313508%	237,220	233,745	3,475	3,220,721	7.26%	
County	300006	Bowman County	0.151388%	114,550	112,970	1,580	1,555,231	7.26%	
County	300007	Burke County	0.142399%	107,748	112,504	(4,756)	1,462,885	7.69%	
County	300008	Burleigh County	1.625419%	1,229,894	1,123,082	106,812	16,698,206	6.73%	
County	300009	Cass County	1.621439%	1,226,883	1,186,312	40,571	16,657,321	7.12%	
County	300010	Cavalier County	0.195599%	148,003	149,496	(1,493)	2,009,422	7.44%	
County	300011	Dickey County	0.180704%	136,732	136,134	598	1,856,405	7.33%	
County	300012	Divide County	0.230731%	174,586	184,431	(9,845)	2,370,343	7.78%	
County	300013	Dunn County	0.388641%	294,070	238,728	55,342	3,992,571	5.98%	
County	300014	Eddy County	0.091208%	69,014	69,610	(596)	936,993	7.43%	
County	300015	Emmons County	0.133430%	100,962	98,256	2,706	1,370,752	7.17%	
County	300016	Foster County	0.117802%	89,136	78,828	10,308	1,210,204	6.51%	
County	300018	Grand Forks County	1.465863%	1,109,164	1,095,065	14,099	15,059,060	7.27%	
County	300019	Grant County	0.100581%	76,106	75,713	393	1,033,283	7.33%	
County	300020	Griggs County	0.067833%	51,327	55,109	(3,782)	696,856	7.91%	
County	300021	Hettinger County	0.104904%	79,377	85,121	(5,744)	1,077,700	7.90%	
County	300023	Lamoure County	0.179026%	135,462	129,102	6,360	1,839,167	7.02%	
County	300024	Logan County	0.072434%	54,808	55,094	(286)	744,131	7.40%	
County	300025	Mchenry County	0.144089%	109,027	110,567	(1,540)	1,480,254	7.47%	
County	300026	Mcintosh County	0.103414%	78,250	74,220	4,030	1,062,391	6.99%	
County	300027	Mckenzie County	0.828277%	626,727	670,787	(44,060)	8,509,036	7.88%	
County	300028	McLean County	0.405249%	306,637	303,488	3,149	4,163,193	7.29%	
County	300029	Mercer County	0.367219%	277,861	268,923	8,938	3,772,503	7.13%	
County	300030	Morton County	0.558938%	422,928	414,582	8,346	5,742,063	7.22%	
County	300031	Mountrail County	0.633723%	479,515	464,168	15,347	6,510,346	7.13%	
County	300032	Nelson County	0.150693%	114,024	106,394	7,630	1,548,098	6.87%	
County	300033	Oliver County	0.078629%	59,496	58,067	1,429	807,773	7.19%	
County	300034	Pembina County	0.288712%	218,458	211,623	6,835	2,965,991	7.13%	
County	300035	Pierce County	0.226311%	171,241	166,176	5,065	2,324,928	7.15%	
County	300036	Ramsey County	0.343607%	259,995	243,168	16,827	3,529,931	6.89%	
County	300037	Ransom County	0.157275%	119,004	114,322	4,682	1,615,718	7.08%	
County	300038	Renville County	0.126269%	95,543	92,384	3,159	1,297,188	7.12%	
County	300039	Richland County	0.587714%	444,701	471,491	(26,790)	6,037,687	7.81%	
County	300040	Rollette County	0.206316%	156,112	153,279	2,833	2,119,517	7.23%	
County	300042	Sheridan County	0.062763%	47,490	46,243	1,247	644,770	7.17%	
County	300044	Slope County	0.053670%	40,610	39,237	1,373	551,364	7.12%	
County	300045	Stark County	0.583938%	441,844	430,772	11,072	5,998,893	7.18%	
County	300046	Steele County	0.101602%	76,878	74,863	2,015	1,043,771	7.17%	
County	300047	Stutsman County	0.633009%	478,974	471,996	6,978	6,503,013	7.26%	
County	300048	Towner County	0.108472%	82,077	77,273	4,804	1,114,350	6.93%	
County	300049	Traill County	0.298007%	225,491	215,586	9,905	3,061,477	7.04%	
County	300050	Walsh County	0.331478%	250,817	252,473	(1,656)	3,405,334	7.41%	
County	300051	Ward County	0.1015218%	768,178	682,541	85,637	10,429,512	6.54%	
County	300052	Wells County	0.160004%	121,069	114,207	6,862	1,643,752	6.95%	
County	300053	Williams County	1.053622%	797,237	731,518	65,719	10,824,045	6.76%	
School District	400002	McClusky Public Schools	0.016205%	12,262	12,193	69	166,472	7.32%	
School District	400003	Lake Region Special Education Unit	0.053867%	40,759	39,993	766	553,384	7.23%	
School District	400004	Lidgerwood Public School	0.035071%	26,537	23,928	2,609	360,289	6.64%	
School District	400006	Halliday Public School	0.010319%	7,808	6,123	1,685	106,010	5.78%	
School District	400007	Oliver-Mercer Special Education Unit	0.038743%	29,315	27,822	1,493	398,016	6.99%	
School District	400008	Underwood School District #8	0.036971%	27,975	29,303	(1,328)	379,814	7.72%	
School District	400010	New Town Public School District	0.201876%	152,752	140,169	12,583	2,073,911	6.76%	
School District	400011	Bottineau Public School	0.132422%	100,199	96,386	3,813	1,360,392	7.09%	
School District	400012	Peace Garden Special Services	0.033536%	25,375	22,421	2,954	344,523	6.51%	
School District	400014	Beulah Public School #27	0.102093%	77,250	78,613	(1,363)	1,048,817	7.50%	
School District	400016	St John School District #3	0.072794%	55,081	59,570	(4,489)	747,830	7.97%	
School District	400017	Ellendale Public School District #40	0.045574%	34,484	33,928	556	468,187	7.25%	
School District	400018	Rural Cass Special Education Unit	0.021939%	16,600	11,959	4,641	225,378	5.31%	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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, 2018

### 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	2.285422%	\$ 1,729,294	\$ 1,706,727	\$ 22,567	\$ 23,478,532	7.27%	
School District	400020	Surrey Schools	0.059833%	45,273	40,151	5,122	614,677	6.53%	
School District	400021	Jamestown Public School District #1	0.324236%	245,337	234,304	11,033	3,330,930	7.03%	
School District	400023	Warwick Public School	0.046383%	35,096	37,483	(2,387)	476,500	7.87%	
School District	400024	Souris Valley Special Services	0.027432%	20,757	23,057	(2,300)	281,809	8.18%	
School District	400025	Rugby Public School District #5	0.063375%	47,954	49,944	(1,990)	651,066	7.67%	
School District	400026	Billings County School District	0.032429%	24,538	30,303	(5,765)	333,152	9.10%	
School District	400027	Belcourt School District #7	0.507421%	383,947	372,434	11,513	5,212,827	7.14%	
School District	400028	West Fargo Public School #6	1.718755%	1,300,518	1,266,440	34,078	17,657,066	7.17%	
School District	400029	Minot Public School District #1	1.697129%	1,284,155	1,264,381	19,774	17,434,897	7.25%	
School District	400030	Belfield Public School #13	0.039888%	30,182	27,963	2,219	409,781	6.82%	
School District	400031	Minto Public School District #20	0.063595%	27,690	27,843	(153)	375,951	7.41%	
School District	400033	Harvey Public School Dist #38	0.062569%	47,344	45,384	1,960	642,786	7.06%	
School District	400034	Oakes Public Schools	0.053172%	40,233	41,296	(1,063)	546,243	7.56%	
School District	400035	Larimore Public School District #44	0.051534%	38,994	42,425	(3,431)	529,417	8.01%	
School District	400036	Hazen Public School District #3	0.068976%	52,192	47,066	5,126	708,600	6.64%	
School District	400038	Park River Area School District	0.056122%	42,465	43,166	(701)	576,550	7.49%	
School District	400039	Hillsboro Public School	0.056129%	42,471	42,953	(482)	576,620	7.45%	
School District	400040	Lisbon Public School	0.067746%	51,261	45,738	5,523	695,962	6.57%	
School District	400042	Northern Cass School District # 97	0.065007%	49,188	49,760	(572)	667,829	7.45%	
School District	400043	Mandaree Public School #36	0.094172%	71,256	80,701	(9,445)	967,441	8.34%	
School District	400044	Thompson Public School	0.029476%	22,303	25,786	(3,483)	302,810	8.52%	
School District	400045	Northern Plains Special Ed Unit	0.012279%	9,291	3,567	5,724	126,148	2.83%	
School District	400046	Bowman County School District #1	0.074424%	56,314	53,639	2,675	764,575	7.02%	
School District	400047	Apple Creek Elementary School	0.003425%	2,592	2,505	87	35,187	7.12%	
School District	400048	Burke Central School	0.014185%	10,733	9,273	1,460	145,722	6.36%	
School District	400049	Washburn Public School	0.042707%	32,315	30,046	2,269	438,732	6.85%	
School District	400050	Enderlin Area School District #24	0.051009%	38,597	39,067	(470)	524,023	7.46%	
School District	400051	Midkota School	0.021225%	16,060	14,711	1,349	218,045	6.75%	
School District	400052	Velva Public School	0.042556%	32,201	31,921	280	437,190	7.30%	
School District	400053	Sheyenne Valley Special Education Unit	0.054367%	41,137	41,408	(271)	558,523	7.41%	
School District	400054	Center Stanton Public School	0.027478%	20,792	19,831	961	282,283	7.03%	
School District	400055	Burleigh County Special Education Unit	0.005756%	4,355	4,210	145	59,130	7.12%	
School District	400056	New Rockford Sheyenne Public School	0.031333%	23,709	22,726	983	321,885	7.06%	
School District	400057	James River Multidistrict Special Education Unit	0.044065%	33,342	32,231	1,111	452,684	7.12%	
School District	400058	Newburg United Public School	0.021479%	16,252	15,946	306	220,655	7.23%	
School District	400059	Napoleon Public School District #2	0.024703%	18,692	19,002	(310)	253,783	7.49%	
School District	400060	Yellowstone School District # 14	0.022506%	17,029	12,665	4,364	231,211	5.48%	
School District	400061	Cavalier Public Schools	0.038523%	29,149	31,827	(2,678)	395,754	8.04%	
School District	400062	Richland School District # 44	0.039304%	29,740	29,797	(57)	403,778	7.38%	
School District	400063	Fort Totten School District # 30	0.043769%	33,118	33,823	(705)	449,650	7.52%	
School District	400064	Bismarck Public Schools	2.468742%	1,868,006	1,869,064	(1,058)	25,361,813	7.37%	
School District	400065	Solen Public School Dist #3	0.044533%	33,696	37,540	(3,844)	457,496	8.21%	
School District	400068	Lakota Public School District # 66	0.029926%	22,644	22,942	(298)	307,434	7.46%	
School District	400069	Stanley Community Public School District # 2	0.138807%	105,030	99,620	5,410	1,425,988	6.99%	
School District	400070	Mandan Public School District #1	0.711303%	538,217	570,093	(31,876)	7,307,335	7.80%	
School District	400072	Killdeer Public School #16	0.075380%	57,037	53,118	3,919	774,387	6.86%	
School District	400073	Glenburn School District	0.048504%	36,701	34,250	2,451	498,293	6.87%	
School District	400074	New Public School #8	0.082934%	62,753	63,203	(450)	851,994	7.42%	
School District	400075	Williston Public School #1	0.690201%	522,250	475,899	46,351	7,090,552	6.71%	
School District	400076	Valley City Public School	0.107758%	81,536	80,468	1,068	1,107,017	7.27%	
School District	400077	Dickinson Public Schools	0.648909%	491,005	466,504	24,501	6,666,350	7.00%	
School District	400078	Drayton Public School #19	0.028824%	21,810	21,647	163	296,116	7.31%	
School District	400079	Mohall Lansford Sherwood School	0.038044%	28,786	27,557	1,229	390,832	7.05%	
School District	400080	Westhope Public School #17	0.026888%	20,345	16,240	4,105	276,221	5.88%	
School District	400081	Kindred Public School District #2	0.046462%	35,156	39,803	(4,647)	477,312	8.34%	
School District	400082	Grafton Public School District #3	0.140581%	106,372	113,410	(7,038)	1,444,213	7.85%	
School District	400083	Wilton Public School District	0.031285%	23,672	24,151	(479)	321,393	7.51%	
School District	400084	Sheyenne Valley Career And Tech Center	0.011758%	8,897	7,827	1,070	120,791	6.48%	
School District	400085	White Shield School Dist #85	0.099711%	75,448	81,451	(6,003)	1,024,344	7.95%	
School District	400086	Tgu School District #60	0.177290%	134,149	126,916	7,233	1,821,327	6.97%	
School District	400087	Turtle Lake Mercer School District #72	0.043374%	32,820	34,078	(1,258)	445,585	7.65%	
School District	400088	Lamoure School District #8	0.047315%	35,802	36,057	(255)	486,080	7.42%	
School District	400089	Divide County School Dist #1	0.070398%	53,268	49,485	3,783	723,209	6.84%	
School District	400090	Mott/Regent School Dist #1	0.040140%	30,372	24,532	5,840	412,366	5.95%	

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2018

### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400091	United Public School District # 7	0.097182%	\$ 73,534	\$ 76,418	\$ (2,884)	\$ 998,367	7.65%
School District	400092	Kulm Public School District #7	0.034408%	26,035	24,978	1,057	353,476	7.07%
School District	400093	Midway Public School District #128	0.046798%	35,410	34,671	739	480,760	7.21%
School District	400094	Dunseith School District #1	0.163234%	123,513	121,171	2,342	1,676,936	7.23%
School District	400095	Carrington School District #49	0.050332%	38,084	35,278	2,806	517,074	6.82%
School District	400096	Glen Ullin Public School #48	0.028022%	21,203	21,928	(725)	287,875	7.62%
School District	400099	Manvel Public School	0.023658%	17,901	17,602	299	243,042	7.24%
School District	400100	Maple Valley School District	0.030038%	22,729	21,874	855	308,588	7.09%
School District	400101	North Border School District # 100	0.066195%	50,877	47,380	2,707	680,029	6.97%
School District	400102	Mckenzie Cty Public School #1	0.267139%	202,134	183,835	18,299	2,744,360	6.70%
School District	400103	Devils Lake Public School	0.286653%	216,900	225,860	(8,960)	2,944,831	7.67%
School District	400104	Mt Pleasant School Dist #4	0.038887%	29,424	28,530	894	399,497	7.14%
School District	400105	Central Cass Public School District #7	0.104918%	79,388	78,861	527	1,077,836	7.32%
School District	400106	Milnor Public School District #2	0.038674%	29,263	29,153	110	397,307	7.34%
School District	400107	Mapleton Public School	0.009254%	7,002	10,219	(3,217)	95,070	10.75%
School District	400108	Linton Public School District #36	0.049087%	37,142	39,724	(2,582)	504,280	7.88%
School District	400109	Tioga Public School District #15	0.074635%	56,474	53,014	3,460	766,742	6.91%
School District	400114	Zeeland Public Schools	0.007665%	5,800	5,607	193	78,748	7.12%
School District	400117	Garrison Public School District #51	0.062760%	47,488	48,746	(1,258)	644,746	7.56%
School District	400118	Kenmare Public School District #28	0.045022%	34,066	35,218	(1,152)	462,515	7.61%
School District	400119	Lewis & Clark Public Schools	0.047350%	35,828	35,702	126	486,431	7.34%
School District	400120	Sw Special Education Unit	0.007423%	5,617	5,573	44	76,254	7.31%
School District	400121	North Valley Career & Technology Center	0.018466%	13,973	13,576	397	189,700	7.16%
School District	400122	Dakota Prairie Public School	0.056530%	42,774	48,609	(5,835)	580,740	8.37%
School District	400123	Beach Public School District #3	0.071035%	53,750	59,478	(5,728)	729,750	8.15%
School District	400124	Rolette Public School	0.030807%	23,311	24,877	(1,566)	316,485	7.86%
School District	400125	Drake Public School District	0.027165%	20,555	17,887	2,668	279,071	6.41%
School District	400137	New Salem Almont School District #49	0.051993%	39,341	39,392	(51)	534,136	7.37%
School District	400138	Max Public School	0.031374%	23,740	24,417	(677)	322,311	7.58%
School District	400139	East Central Special Education Unit	0.045922%	34,747	33,961	786	471,766	7.20%
School District	400140	North Sargent School District #3	0.038644%	29,240	26,504	2,736	397,001	6.88%
School District	400141	Wahpeton Public School District 37	0.139269%	105,380	102,483	2,897	1,430,730	7.16%
School District	400142	Medina Public School District #3	0.024455%	18,504	17,609	895	251,231	7.01%
School District	400143	Pingree-Buchanan School District	0.013835%	10,468	15,145	(4,677)	142,134	10.66%
School District	400144	West River Student Services	0.010744%	8,130	7,858	272	110,374	7.12%
School District	400145	Leeds Public School District 6	0.019211%	14,536	14,625	(89)	197,355	7.41%
School District	400147	Sawyer Public School	0.016936%	12,815	13,632	(817)	173,983	7.84%
School District	400148	Willmac Multidistrict Special Education Unit	0.082266%	62,248	62,833	(585)	845,130	7.43%
School District	400149	Great Northwest Education Cooperative	0.013837%	10,470	10,307	163	142,151	7.25%
School District	400150	Anamoose Public School District #14	0.017614%	13,328	12,949	379	180,951	7.16%
School District	400151	South Prairie School District #70	0.062320%	47,155	52,429	(5,274)	640,229	8.19%
School District	400152	South East Education Cooperative	0.045668%	34,555	38,077	(3,522)	469,154	8.12%
School District	400153	South Heart Public School District #9	0.029792%	22,543	21,901	642	306,054	7.16%
Political Subdivision	500002	Cass County Water Resource District	0.023591%	17,850	17,084	766	242,354	7.05%
Political Subdivision	500003	Walsh County Water Resource District	0.004913%	3,717	3,448	269	50,471	6.83%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006896%	5,218	4,429	789	70,848	6.25%
Political Subdivision	500006	James River Soil Conservation District	0.005489%	4,153	4,010	143	56,389	7.11%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.020373%	15,415	12,499	2,916	209,298	5.97%
Political Subdivision	500008	Trails County Water Resource District	0.005607%	4,243	4,101	142	57,600	7.12%
Political Subdivision	500009	Grafton Park District	0.009297%	7,035	11,251	(4,216)	95,512	11.78%
Political Subdivision	500010	Cass County Soil Conservation District	0.020062%	15,180	14,675	505	206,101	7.12%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015187%	11,491	11,535	(44)	156,018	7.39%
Political Subdivision	500016	Greater Ramsey Water District	0.030376%	22,984	24,957	(1,973)	312,054	8.00%
Political Subdivision	500017	Carnegie Regional Library	0.005851%	4,427	4,669	(242)	60,105	7.77%
Political Subdivision	500018	Griggs County Public Library	0.005564%	4,210	4,060	150	57,162	7.10%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045438%	34,381	33,785	596	466,797	7.24%
Political Subdivision	500022	Consolidated Waste Ltd	0.014567%	11,022	9,793	1,229	149,646	6.54%
Political Subdivision	500023	Walsh County Housing Authority	0.002903%	2,197	2,123	74	29,820	7.12%
Political Subdivision	500024	Williams County Soil Conservation District	0.010177%	7,701	5,419	2,282	104,553	5.18%
Political Subdivision	500025	Bowman City Park Board	0.012656%	9,576	6,931	2,645	130,014	5.33%
Political Subdivision	500028	Williston Housing Authority	0.029626%	22,417	21,801	616	304,356	7.16%
Political Subdivision	500030	Minot Rural Fire Department	0.015162%	11,473	11,042	431	155,765	7.09%
Political Subdivision	500031	Central Plains Water District	0.020618%	15,601	12,811	2,790	211,816	6.05%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005578%	4,221	4,070	151	57,306	7.10%
Political Subdivision	500038	Jamestown Regional Airport	0.014064%	10,642	10,287	355	144,485	7.12%

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2018

### Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution Deficiency (Excess)			
Political Subdivision	500040	Fargo Park District	0.336156%	\$ 254,357	\$ 243,475	\$ 10,882	\$ 3,453,384	7.05%	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.049345%	37,338	36,094	1,244	506,929	7.12%	
Political Subdivision	500045	Dunseith Community Nursing Home	0.088712%	67,125	71,028	(3,903)	911,357	7.79%	
Political Subdivision	500047	Mercer County Soil Conservation District	0.007442%	5,631	5,428	203	76,449	7.10%	
Political Subdivision	500049	West Fargo Park District	0.112523%	85,142	80,020	5,122	1,155,966	6.92%	
Political Subdivision	500053	Stutsman County Housing Authority	0.012964%	9,809	10,304	(495)	133,184	7.74%	
Political Subdivision	500054	Grand Forks County Water Resource District	0.004815%	3,643	3,504	139	49,468	7.08%	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012419%	9,397	8,907	490	127,580	6.98%	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004690%	3,549	3,431	118	48,186	7.12%	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007476%	5,657	5,469	188	76,803	7.12%	
Political Subdivision	500059	Traill Rural Water District	0.012597%	9,532	9,171	361	129,409	7.09%	
Political Subdivision	500061	Ward County Water Resource District	0.003424%	2,591	2,505	86	35,178	7.12%	
Political Subdivision	500063	Southwest Water Authority	0.277297%	209,820	228,237	(18,417)	2,848,716	8.01%	
Political Subdivision	500068	Burleigh County Council On Aging	0.065959%	49,909	45,070	4,839	677,607	6.65%	
Political Subdivision	500072	Watford City Park District	0.059753%	45,213	43,790	1,423	613,851	7.13%	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010093%	7,637	7,366	271	103,692	7.10%	
Political Subdivision	500081	Ramsey County Housing Authority	0.021784%	16,483	14,686	1,797	223,790	6.56%	
Political Subdivision	500082	Grand Forks Public Library	0.059783%	45,236	42,686	2,550	614,163	6.95%	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003118%	2,359	2,374	(15)	32,028	7.41%	
Political Subdivision	500085	Jameson Parks And Recreation District	0.057342%	43,389	42,354	1,035	589,088	7.19%	
Political Subdivision	500091	Ramsey County Water Resource District	0.003195%	2,418	2,150	268	32,824	6.55%	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031390%	23,752	22,961	791	322,474	7.12%	
Political Subdivision	500108	North Dakota Firefighters Association	0.014659%	11,092	8,166	2,926	150,597	5.42%	
Political Subdivision	500109	James River Valley Library System	0.030641%	23,185	22,679	506	314,780	7.20%	
Political Subdivision	500110	Grand Forks Park District	0.179905%	136,127	134,348	1,779	1,848,194	7.27%	
Political Subdivision	500111	Mcintosh County Housing Authority	0.003543%	2,681	2,592	89	36,399	7.12%	
School District	500113	Lonetree Special Education Unit	0.008748%	6,619	6,399	220	89,873	7.12%	
School District	500114	Roughrider Education Services Program (RESP)	0.002919%	2,209	2,365	(156)	29,991	7.89%	
Political Subdivision	500116	Western Area Water Supply Authority	0.087681%	66,345	75,951	(9,606)	900,757	8.43%	
Political Subdivision	500118	Crosby Park District	0.004088%	3,093	5,838	(2,745)	42,000	13.90%	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.010365%	7,843	9,250	(1,407)	106,479	8.69%	
Political Subdivision	500121	Devils Lake Park Board	0.035175%	26,616	25,317	1,299	361,360	7.01%	
Political Subdivision	500122	North Central Soil Conservation District	0.007123%	5,390	4,837	553	73,173	6.61%	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007787%	5,892	5,696	196	80,000	7.12%	
Political Subdivision	500125	Wahpeton Park Board	0.051559%	39,013	37,944	1,069	529,674	7.16%	
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	0.00%	
City	200047	City Of Bottineau	0.044106%	33,373	27,954	5,419	453,107	6.17%	
Political Subdivision	500126	City Of Bottineau Park Board	0.013208%	9,994	8,025	1,969	135,683	5.91%	
Political Subdivision	500124	Emmons County Soil Conservation District	0.002280%	1,725	968	757	23,424	4.13%	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,377	(3,377)	-	0.00%	
<b>Total Main System</b>				<b>99.999997%</b>	<b>\$ 75,666,299</b>	<b>\$ 73,478,191</b>	<b>\$ 2,188,108</b>	<b>\$ 1,027,317,207</b>	<b>7.15%</b>

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2018

### 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%	\$ 1,413,703	\$ 1,413,703	\$ -	\$ 8,008,841	17.65%
		<b>Total Judges System</b>	100.000000%	\$ 1,413,703	\$ 1,413,703	\$ -	\$ 8,008,841	17.65%

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# Schedule of Contributions by Employer Type\*

## Fiscal Year Ended June 30, 2018

### Public Safety 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	10.771219%	\$ 342,052	\$ 358,942	\$ (16,890)	\$ 3,718,340	9.65%
State of ND	054000	Adjutant General ND National Guard	2.333074%	74,089	72,782	1,307	805,402	9.04%
City	200010	City Of Cavalier	0.446866%	14,191	15,136	(945)	154,263	9.81%
City	200016	City Of Ellendale	0.263317%	8,362	8,895	(533)	90,900	9.79%
City	200028	City Of Thompson	0.135891%	4,315	5,112	(797)	46,911	10.90%
City	200029	City Of Williston	20.177460%	640,757	619,402	21,355	6,965,475	8.89%
City	200030	City Of Bowman	0.545644%	17,328	16,805	523	188,362	8.92%
City	200070	City Of Powers Lake	0.285530%	9,067	9,419	(352)	98,568	9.56%
City	200103	City Of Burlington	0.345351%	10,967	11,695	(728)	119,219	9.81%
County	300001	Adams County	0.711018%	22,579	23,251	(672)	245,451	9.47%
County	300003	Benson County	0.509752%	16,188	15,588	600	175,972	8.86%
County	300006	Bowman County	0.420442%	13,352	13,530	(178)	145,141	9.32%
County	300009	Cass County	22.044778%	700,056	738,323	(38,267)	7,610,093	9.70%
County	300013	Dunn County	3.184108%	101,115	91,211	9,904	1,099,188	8.30%
County	300020	Griggs County	0.364548%	11,577	11,730	(153)	125,846	9.32%
County	300027	Mckenzie County	8.603100%	273,201	268,526	4,675	2,969,882	9.04%
County	300028	Mclean County	2.697622%	85,666	89,060	(3,394)	931,248	9.56%
County	300044	Slope County	0.174745%	5,549	10,402	(4,853)	60,324	17.24%
County	300045	Stark County	3.876444%	123,101	137,920	(14,819)	1,338,190	10.31%
County	300051	Ward County	10.183491%	323,388	304,863	18,525	3,515,450	8.67%
County	300053	Williams County	11.925598%	378,710	364,204	14,506	4,116,844	8.85%
<b>Total Public Safety with Prior Main System Service System</b>			<b>99.999998%</b>	<b>\$ 3,175,610</b>	<b>\$ 3,186,796</b>	<b>\$ (11,186)</b>	<b>\$ 34,521,069</b>	<b>9.23%</b>

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

## Schedule of Contributions by Employer Type\*

### Fiscal Year Ended June 30, 2018

#### Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200027	City of Mandan	29.949840%	\$ 141,243	\$ 143,906	\$ (2,663)	\$ 1,830,188	7.86%
City	200097	City Of Devils Lake	14.435747%	68,079	66,345	1,734	882,146	7.52%
City	200118	City of Berthold	0.978981%	4,617	4,690	(73)	59,824	7.84%
County	300002	Barnes County	13.284073%	62,647	62,845	(198)	811,769	7.74%
County	300030	Morton County	27.973321%	131,922	134,018	(2,096)	1,709,406	7.84%
County	300040	Rolette County	13.378037%	63,091	60,403	2,688	817,511	7.39%
<b>Total Public Safety without Prior Main System Service System</b>			<b>99.999999%</b>	<b>\$ 471,599</b>	<b>\$ 472,207</b>	<b>\$ (608)</b>	<b>\$ 6,110,844</b>	<b>7.73%</b>

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

# Schedule of Pension Amounts by Employer\*

## Main System

			Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Employer
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense	
State of ND	010100	Governor's Office	0.103334%	\$ 4,616	\$ 629,502	\$ -	\$ -	\$ 725,081	\$ 59,330	\$ 24,890	\$ 8,484	\$ 115,430	\$ 208,134	\$ 287,476	\$ 1,655	\$ -	\$ 289,131		
State of ND	010800	Secretary Of State	0.146575%	6,547	892,923	-	100,398	999,868	84,157	35,306	12,034	146,405	277,902	407,776	(21,593)	-	386,183		
State	011000	Office Of Management & Budget	0.279174%	12,471	1,700,705	-	109,942	1,823,118	160,290	67,246	22,921	251,432	501,889	776,668	(30,495)	-	746,173		
State	011200	Information Technology Dept	0.260020%	100,960	13,767,855	-	-	13,868,815	1,297,607	544,378	185,557	983,534	3,011,076	6,287,419	(312,792)	-	5,974,627		
State	03609088	State Auditor's Office	0.360908%	16,122	2,198,622	-	77,773	2,292,517	207,218	86,933	29,632	204,700	528,483	1,004,053	(88,215)	-	965,838		
State	011800	Central Services	0.125297%	5,597	763,299	-	62,681	831,577	71,940	30,181	10,287	88,791	201,199	348,578	(3,909)	-	344,669		
State of ND	012000	State Treasurer's Office	0.033942%	1,517	206,772	-	15,530	223,819	19,488	8,176	2,787	36,177	66,628	94,727	(3,814)	-	90,913		
State	012500	Attorney General's Office	0.1091141%	48,743	6,647,141	-	196,749	6,892,633	626,487	262,827	89,587	190,877	1,169,778	3,035,576	5,966	-	3,041,542		
State of ND	012700	Tax Department	0.656440%	29,325	3,998,978	-	12,933	4,041,236	376,900	158,119	53,896	413,816	1,002,731	1,826,230	(128,595)	-	1,697,635		
State of ND	013000	Facility Management	0.185355%	8,280	1,129,167	-	-	1,137,447	106,423	44,647	15,218	238,762	405,050	515,661	(75,477)	-	440,184		
State of ND	014000	Office Of Administrative Hearings	0.042035%	1,878	256,074	-	-	312,017	24,135	10,125	3,451	2,297	40,008	116,940	17,362	-	134,302		
State	016000	Legislative Council	0.268442%	11,992	1,635,326	-	300,479	1,947,797	154,128	64,661	22,040	68,747	309,576	746,813	91,557	-	838,370		
State of ND	018000	ND Supreme Court	1.763277%	78,769	10,741,737	-	-	10,820,506	1,012,399	424,726	144,772	949,219	2,531,116	4,905,472	(300,245)	-	4,605,227		
State of ND	018800	Commission On Legal Counsel For Indigents	0.232538%	10,388	1,416,602	-	133,276	1,560,266	133,513	56,012	19,092	43,357	251,974	646,925	37,262	-	684,187		
State	019000	Retirement & Investment Office	0.153507%	6,859	935,152	-	96,731	1,038,742	88,137	36,976	12,604	25,995	163,712	472,058	35,697	-	462,755		
State	019200	ND Public Employees Retirement System	0.168715%	7,536	1,027,798	-	53,276	1,088,610	96,869	40,639	13,852	249,350	400,710	469,369	(54,776)	-	414,593		
State of ND	020100	Public Instruction	0.502411%	22,444	3,060,646	-	111,021	3,194,111	288,463	121,017	41,250	173,262	623,992	1,397,718	(24,871)	-	1,372,845		
State	020200	Education Standards & Practice	0.040105%	1,793	244,316	-	24,176	270,285	23,027	9,660	3,293	34,280	70,260	111,573	(4,371)	-	107,202		
State	021500	ND University System Office	0.094755%	4,232	577,240	-	177,896	759,368	54,404	22,824	7,780	9,997	95,005	263,612	40,480	-	304,092		
State of ND	022300	ND Youth Correctional Center	0.335971%	15,008	2,046,708	-	214,067	2,275,783	192,900	80,926	27,585	135,910	437,321	934,678	8,443	-	943,121		
State of ND	022400	Juvenile Services - OOCR	0.157180%	7,021	957,528	-	13,461	978,010	90,246	37,860	12,905	19,498	160,509	437,277	(3,653)	-	433,624		
State	022600	Lake Department	0.171598%	7,665	1,045,361	-	86,417	1,139,443	98,524	41,333	14,089	225,074	379,020	477,388	(22,810)	-	454,578		
State	022700	Bismarck State College	0.425704%	19,017	2,593,354	-	144,142	2,756,513	244,421	102,541	34,952	207,365	589,279	1,184,316	(10,169)	-	1,174,147		
State	022800	Lake Region State College	0.159269%	7,115	970,254	-	-	977,369	91,445	38,364	13,077	241,249	384,135	443,090	(71,538)	-	371,552		
State	022900	Williston State College	0.129853%	5,799	791,054	-	113,965	910,818	74,556	31,278	10,661	42,095	158,590	361,254	12,663	-	373,917		
State	023000	University Of North Dakota	3.773427%	168,565	22,987,405	-	-	23,155,970	2,166,541	908,918	3,427,705	6,812,977	10,497,752	(1,120,543)	-	-	9,377,209		
State	023500	North Dakota State University	3.119787%	139,367	19,005,484	-	-	19,144,851	1,791,249	751,473	256,147	2,169,746	4,968,615	8,679,308	(666,851)	-	8,022,457		
State	023800	ND St College Of Science	0.504216%	22,525	3,071,642	-	-	3,094,167	289,499	121,452	41,398	647,522	1,099,871	2,199,160	(1,579,160)	-	1,620,000		
State	023900	Dickinson State University	0.255115%	11,396	1,554,139	-	-	1,689,608	146,476	61,450	20,946	169,168	398,040	709,734	(16,429)	-	693,305		
State	024000	Mayville State University	0.290684%	12,985	1,770,823	-	104,954	1,888,762	166,898	70,018	23,866	48,248	309,030	808,689	30,661	-	839,350		
State	024100	Minot State University	0.496848%	22,195	3,026,757	-	-	3,048,952	285,269	119,677	40,793	618,464	1,064,203	1,382,329	(179,555)	-	1,202,864		
State	024200	Valley City State University	0.176768%	7,897	1,076,856	-	23,589	1,108,342	101,493	42,579	14,513	128,848	287,433	491,771	(24,626)	-	467,145		
State of ND	025000	ND State Library	0.126793%	5,664	772,412	-	66,248	844,324	72,799	30,541	10,410	82,459	196,209	352,740	(11,791)	-	340,949		
State of ND	025200	SCHOOL FOR THE DEAF	0.123375%	5,513	751,590	-	-	810,310	70,837	29,718	10,130	67,018	177,703	343,233	(9,230)	-	334,003		
State of ND	025300	School For The Blind	0.068468%	3,058	417,101	-	55,577	475,736	39,311	16,492	5,621	67,194	128,618	190,480	(10,534)	-	179,946		
State	026100	ND Board Of Nursing	0.065724%	2,936	400,385	-	124,691	528,012	37,736	15,831	5,396	-	58,963	182,844	(40,336)	-	223,780		
State of ND	027000	Career & Technical Education	0.153664%	6,864	936,108	-	186,668	1,129,640	88,227	37,014	12,616	120,758	258,615	427,499	5,946	-	433,445		
State of ND	030100	ND Department Of Health	1.852979%	82,777	11,288,195	-	117,874	11,488,846	1,063,902	446,333	152,137	907,791	5,155,025	25,701,663	(2,034,464)	-	4,951,561		
State of ND	031000	Life Skills and Transition Center	1.194442%	53,357	7,276,442	-	2,168	7,331,967	685,798	287,709	98,068	1,224,758	2,296,333	3,322,961	(339,008)	-	2,983,953		
State of ND	031200	North Dakota State Hospital	1.720257%	76,847	10,479,663	-	108,779	10,655,289	987,898	414,364	141,240	1,308,741	2,852,043	4,765,790	(400,990)	-	4,364,800		
State of ND	031300	ND Veterans Home	0.462296%	20,651	2,816,269	-	5,871	2,842,791	265,431	111,355	37,956	202,008	616,750	1,286,117	(63,213)	-	1,242,904		
State of ND	031600	Indian Affairs Commission	0.026330%	1,177	160,400	-	45,888	207,565	15,118	6,342	2,162	38,903	62,525	73,250	(3,178)	-	70,072		
State of ND	032100	Veterans Affairs Department	0.034686%	1,548	211,304	-	17,060	229,912	19,915	8,355	2,848	20,216	51,334	96,498	139	-	96,379		
State of ND	032500	Department Of Human Services	6.760819%	302,020	41,186,349	-	-	41,488,369	3,881,775	1,628,501	555,090	2,031,529	8,096,895	18,808,734	(695,757)	-	18,112,977		
State of ND	036000	Protection & Advocacy Project	0.159482%	7,125	971,551	-	6,460	985,136	91,568	38,415	13,094	163,116	306,193	443,682	(41,909)	-	401,773		
State	038000	Job Service North Dakota	0.823378%	36,782	5,015,951	-	-	5,052,733	472,749	198,330	67,603	1,211,587	1,950,269	2,290,655	(432,228)	-	1,858,427		
State	040100	Insurance Department	0.262019%	11,706	1,596,198	-	177,063	1,784,967	150,440	63,113	21,513	238,26	258,892	728,940	44,700	-	773,640		
State of ND	040500	Industrial Commission	0.675974%	30,196	4,117,978	-	240,208	4,388,382	388,116	162,824	55,500	293,686	900,126	1,880,574	24,515	-	1,905,089		
State of ND	040600	ND Department Of Labor	0.062838%	2,806	382,804	-	82,226	467,836	36,079	15,136	5,159	75,358	131,732	174,819	9,131	-	183,950		
State of ND	040800	Public Service Commission	0.288034%	12,868	1,754,679	-	106,526	1,874,073	165,377	69,380	23,649	194,468	452,874	801,316	(82,680)	-	768,636		
State of ND	041200	Aeronautics Commission	0.035444%	1,584	215,922	-	43,011	260,517	20,350	8,538	2,910	38,825	70,623	98,205	10,259	-	108,863		
State of ND	041300	Department Of Financial Institutions	0.211501%	9,447	1,288,447	-	21,061	1,318,955	121,435	50,945	17,365	131,563	321,308	588,402	(20,636)	-	567,766		
State of ND	041400	ND Securities Department	0.061663%	2,755	375,646	-	41,969	420,370	35,404	14,853	5,063	19,319	74,639	171,547	8,177	-	179,724		
State	042600	State Board Of Law Examiners	0.031746%	1,416	193,394	-	-	194,810	18,227	7,647	2,606	65,067	93,547	88,319	(20,183)	-	68,336		
State	042700	ND State Board Of Cosmetology	0.006523%	291	39,738	-	2,431	42,460	3,745	1,571	536	2,086	7,938	18,147	(122)	-	18,025		
State	042800	ND State Plumbing Board	0.																

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pensions Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pensions Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		Total Employer Expense
						Share of	Changes in Proportion and Differences between Employer Contributions and				Share of	Changes in Proportion and Differences between Employer Contributions and			Proportionate Share of Pension Expense	Contributions	
State of ND	050200	Field Services Division	0.685860%	\$ 30,640	\$ 4,178,222	\$ -	\$ 221,222	\$ 4,430,064	\$ 393,792	\$ 165,205	\$ 56,312	\$ 310,158	\$ 925,467	\$ 1,908,075	\$ (15,678)	\$ 1,892,397	
State of ND	050400	Highway Patrol	0.176788%	7,898	1,076,978	-	14,706	1,099,582	101,504	14,706	14,515	194,210	352,813	491,828	(66,860)	424,968	
State of ND	051700	Department Of Corrections Transitional Services	0.182026%	8,132	1,108,887	-	53,985	1,171,004	104,512	43,845	14,945	252,905	416,207	506,399	(53,509)	452,890	
State of ND	051800	James River Correctional Ctr	0.750999%	33,549	4,575,024	-	371,362	4,979,935	431,192	180,896	61,660	240,587	914,335	2,089,293	31,249	2,120,542	
State of ND	051900	State Penitentiary	0.994329%	44,418	6,057,370	-	270,546	6,327,334	570,901	239,507	81,638	506,264	1,398,310	2,766,242	(46,522)	2,719,720	
State	052000	Rough Rider Industries	0.126930%	5,669	773,247	-	-	778,916	72,878	30,574	10,421	147,111	260,984	353,123	(50,508)	302,615	
State of ND	053000	Department Of Corrections And Rehabilitation	0.682446%	30,487	4,157,404	-	219,941	4,407,832	391,831	164,383	56,032	198,676	810,922	1,898,580	(2,474)	1,896,106	
State of ND	054000	Adjutant General ND National Guard	1.015027%	45,345	6,183,460	-	208,750	6,437,555	582,785	244,493	83,338	392,487	1,303,103	2,823,824	(23,443)	2,800,381	
State of ND	060100	Department Of Commerce	0.320461%	14,314	1,952,222	-	223,457	2,189,993	183,995	77,190	26,311	830,635	1,118,131	891,530	(117,373)	774,157	
State of ND	060200	Dept Of Agriculture	0.352663%	15,755	2,148,394	-	20,326	2,184,475	202,484	84,947	28,955	286,088	602,474	981,114	(74,983)	906,131	
State of ND	060700	Milk Marketing Board	0.019919%	890	121,345	-	2,320	124,555	11,437	4,798	1,635	8,639	26,509	55,415	(2,417)	52,998	
State of ND	060800	ND Oilseed Council	0.003083%	138	18,781	-	12,611	31,530	1,770	743	253	-	2,766	8,579	4,120	12,699	
State	061100	ND Soybean Council	0.032090%	1,434	195,490	-	8,099	205,023	18,425	7,730	2,635	78,819	107,609	89,274	(16,212)	73,062	
State of ND	061400	ND Corn Utilization Council	0.021057%	941	128,277	-	33,522	162,740	12,090	5,072	1,729	45,812	67,703	12,307	(12,307)	46,274	
State of ND	061600	State Seed Department	0.148562%	6,638	905,027	-	163,817	1,075,482	85,298	35,785	12,198	2	133,283	413,301	45,265	458,566	
State	062400	Beef Commission	0.017510%	783	106,669	-	17,405	124,857	10,053	5,128	1,438	450	16,159	48,713	5,131	53,844	
State of ND	062500	ND Wheat Commission	0.042910%	1,917	261,404	-	5,252	268,573	24,637	10,336	3,523	18,631	57,127	119,377	(6,512)	112,865	
State of ND	062600	ND Barley Council	0.012508%	559	76,198	-	915	77,672	7,182	3,013	1,027	5,476	16,698	34,798	(1,648)	33,150	
State	066500	State Fair Association	0.099552%	4,448	606,643	-	12,305	623,216	57,159	23,979	8,174	65,788	155,100	276,957	(15,543)	261,414	
State of ND	067000	Racing Commission	0.012975%	578	79,043	-	2,021	81,642	7,450	3,125	1,065	16,626	36,096	(965)	35,131		
State of ND	070100	Historical Society	0.378383%	16,903	2,305,078	-	70,350	2,392,331	217,251	91,142	31,067	210,776	550,236	1,052,670	(39,800)	1,013,590	
State of ND	070900	ND Council On The Arts	0.029099%	1,299	177,269	-	11,693	190,267	8,055	7,009	2,389	33,340	59,445	80,953	(6,488)	74,465	
State of ND	072000	Game & Fish Department	1.009021%	45,076	6,146,872	-	125,331	6,317,279	579,337	243,046	82,845	337,897	1,243,125	2,807,115	(96,247)	2,710,868	
State of ND	075000	Parks & Recreation Department	0.336660%	15,040	2,050,905	-	180,633	2,245,578	193,296	81,092	27,641	238,237	540,266	936,592	4,014	940,606	
State of ND	077000	Water Commission	0.604037%	26,982	3,679,743	-	48,583	3,755,308	346,812	145,496	49,594	192,247	734,149	1,680,443	(44,972)	1,635,471	
State	080100	Department Of Transportation	5.854958%	261,554	35,667,919	-	-	35,929,473	3,361,668	1,410,303	480,715	4,592,716	9,845,402	16,288,608	(1,510,351)	14,778,257	
State	090000	ND State Board Of Accountancy	0.027538%	1,231	167,759	-	90,720	259,710	15,811	6,633	2,261	2	24,707	76,611	32,861	109,472	
State	090100	Board Of Medical Examiners	0.031032%	1,387	189,044	-	79,020	269,451	17,817	7,475	2,548	27,665	55,505	86,331	10,992	102,423	
State	090200	Board Of Pharmacy	0.023503%	1,050	143,178	-	13,061	157,289	13,494	5,661	1,930	28,026	65,387	826	66,213		
State	090600	Real Estate Commission	0.008142%	363	49,600	-	10,777	60,740	4,675	1,961	668	25,011	32,315	22,651	(1,707)	20,944	
State	090900	Electrical Board	0.116758%	6,110	833,179	-	83,333	922,622	78,526	32,944	11,229	148,332	271,031	380,490	(3,711)	376,779	
State	095010	ND System Information Technology Services	0.179687%	8,028	1,094,638	-	125,668	1,228,334	103,169	43,282	14,753	195,584	356,798	499,894	(1,671)	498,223	
District Health Unit	100002	Mcintosh District Health Unit	0.007792%	349	47,468	-	11,609	59,426	4,474	1,877	640	1,591	8,582	21,678	2,456	24,134	
District Health Unit	100003	Wells County Dist Health Unit	0.022266%	994	135,643	-	40,823	177,460	12,784	5,363	1,828	11,907	31,882	61,942	6,483	68,425	
District Health Unit	100004	Central Valley Health Unit	0.106109%	4,740	646,407	-	48,183	699,330	60,923	25,559	8,712	89,423	184,617	295,197	(16,194)	279,003	
District Health Unit	100005	Dickey County Health District	0.019040%	851	115,990	-	23,412	140,253	10,932	4,586	1,563	5,821	22,902	52,969	3,741	56,710	
District Health Unit	100006	Emmons County Public Health	0.017211%	770	104,848	-	18,375	123,993	9,882	4,146	1,413	848	16,289	47,861	5,681	53,562	
District Health Unit	100007	Rolette County Public Health	0.042338%	1,892	257,920	-	38,568	298,380	24,309	10,198	3,476	(1)	37,982	117,784	11,531	129,315	
District Health Unit	100008	Towner County Public Health Unit	0.008695%	389	52,969	-	16,059	69,417	4,992	2,094	714	2,092	9,892	24,189	3,496	27,685	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014263%	637	86,889	-	5,885	93,411	8,189	3,436	1,171	3,913	16,709	39,679	78	39,757	
District Health Unit	100010	First District Health Unit	0.225808%	10,087	1,375,604	-	57,629	1,443,320	129,649	54,391	18,540	38,182	240,762	628,203	717	628,920	
District Health Unit	100011	Lake Region District Health Unit	0.081537%	3,643	496,717	-	42,542	542,902	46,815	19,640	6,695	39,533	112,683	226,837	(1,361)	225,476	
District Health Unit	100012	Garrison Diversion Conservancy District	0.167643%	7,489	1,021,267	-	5,980	1,034,736	96,253	40,381	13,764	109,683	260,081	466,386	(36,103)	430,283	
District Health Unit	100013	Upper Missouri Health Unit	0.110820%	4,951	765,106	-	135,832	815,889	63,628	26,694	9,099	69,687	169,108	308,304	9,192	317,496	
District Health Unit	100014	Kidder County District Health Unit	0.005890%	266	35,881	-	21,563	57,710	3,382	1,419	484	5,330	16,386	4,342	20,728		
District Health Unit	100015	Southwestern District Health Unit	0.129737%	5,794	790,347	-	63,161	859,302	74,489	31,250	10,652	44,183	160,574	360,932	2,876	363,808	
District Health Unit	100017	City-County Health District	0.062596%	2,796	381,330	-	83,128	467,254	35,940	15,078	5,139	38,819	94,976	174,144	8,258	182,400	
District Health Unit	100018	Sargent County District Health Unit	0.013410%	598	81,693	-	38,485	120,776	7,699	3,230	1,101	1,825	13,855	37,307	10,734	48,041	
District Health Unit	100019	Trail District Health Unit	0.016518%	738	109,626	-	3,819	105,183	9,484	3,979	1,356	6,830	21,649	45,955	(1,633)	44,322	
District Health Unit	100021	Cavalier County Health Dist	0.011818%	528	71,994	-	3,702	76,224	6,785	2,847	970	5,391	15,993	32,877	(1,159)	31,718	
District Health Unit	100022	Walsh County Health District	0.030106%	1,345	183,403	-	39,354	224,102	17,286	7,252	2,472	25,209	52,219	83,755	528	84,283	
District Health Unit	100023	Custer Health Unit	0.135455%	6,048	825,181	-	24,214	855,443	77,772	32,627	11,121	45,610	167,130	376,840	(11,409)	365,431	
Political Subdivision	100024	Southeast Water Users District	0.047430%	2,118	288,940	-	222,072	513,130	27,232	11,425	3,894	-	42,551	131,952	63,210	195,162	
City	200002	City Of Mcville	0.011151%	497	67,931	-	19,734	88,162	6,402	2,686	916	10,181	20,185	31,024	2,691	33,715	
City	200003	City Of Drayton	0.025292%	1,130	154,077	-	7,972	163,179	14,522	6,092	2,077	17,470	40,161	70,364	(3,278)	67,086	
City	200004	City Of Fessenden	0.004345%	195	26,469	-	2,774	29,438	2,495	1,047	357	5,444	9,343	12,088	(1,860)	10,228	
City	200005	City Of Westhope	0.016576%	741	100,980	-	4,975	106,696	9,517	3,993	1,361	10,662	15,933	46,114	1,118	47,232	
City	200006	City Of Beffield	0.033798%	1,508	205,895	-	17,976	225,379	19,405	8,141	2,775	115,161	145,482	94,029	(25,133)	68,896	
City	200008	City Of Rolla	0.045211%	2,018	275,422	-	111,290	388,730									

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

				Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of		Total Employer Expense
															Contributions	Proportionate Share of Pension Expense	
City	200011	City Of Harvey	0.056227%	\$ 2,512	\$ 342,530	\$ -	\$ 32,451	\$ 377,493	\$ 32,283	\$ 13,544	\$ 4,616	\$ 10,776	\$ 61,219	\$ 156,425	\$ 3,123	\$ 159,548	
City	200012	City Of Napoleon	0.015306%	684	93,243	-	81,994	175,921	8,788	3,687	1,257	77,645	91,377	42,581	(2,668)	39,913	
City	200014	City Of Grand Forks	2.107504%	94,145	12,838,740	-	1,579,442	14,512,327	1,210,039	507,641	173,034	590,954	2,481,668	5,863,118	375,477	6,238,595	
City	200015	City Of Killdeer	0.086433%	3,861	526,543	-	125,115	655,519	49,626	20,819	7,096	22,799	100,340	240,457	40,449	280,906	
City	200016	City Of Ellendale	0.032030%	1,431	195,124	-	7,783	204,338	18,390	7,715	2,630	10,382	39,117	89,108	(1,515)	87,593	
City	200017	City Of Wishek	0.022665%	1,013	138,073	-	73,479	212,565	13,013	5,459	1,861	1	20,334	63,054	28,187	91,241	
City	200018	City Of Granville	0.002249%	101	13,701	-	6,158	19,960	1,291	542	185	16,004	18,022	6,256	(3,031)	3,225	
City	200019	City Of Linton	0.020596%	920	125,469	-	6,424	132,813	11,825	4,961	1,691	36,331	54,808	57,299	(8,693)	48,606	
City	200020	City Of Finley	0.007172%	322	43,691	-	6,404	50,417	4,118	1,728	589	19,650	26,085	19,951	(1,970)	17,981	
City	200021	City Of Wilton	0.013756%	613	83,800	-	12,987	97,400	7,898	3,313	1,129	5,567	17,907	38,271	4,104	42,375	
City	200022	City Of Ray	0.016171%	723	98,512	-	16,035	115,270	9,285	3,895	1,328	57,046	71,554	44,989	(8,602)	36,387	
City	200025	City Of Medora	0.024442%	1,092	148,899	-	6,744	156,735	14,034	5,887	2,007	37,134	59,062	67,998	(7,779)	60,219	
City	200026	City Of Velva	0.006789%	302	41,358	-	21,000	62,660	3,898	1,635	557	83,036	89,126	18,888	(12,299)	6,589	
City	200028	City Of Thompson	0.012062%	537	73,481	-	3,236	77,254	6,925	2,905	990	7,744	18,564	33,556	(2,060)	31,496	
City	200029	City Of Williston	1.040880%	46,497	6,340,955	-	1,812,049	8,199,501	597,629	250,720	85,460	1,734,607	2,668,416	2,895,749	273,985	3,169,734	
City	200030	City Of Bowman	0.060758%	2,714	370,133	-	37,574	410,421	34,885	14,635	4,988	25,598	80,106	169,029	6,476	175,505	
City	200031	City Of Tioga	0.083748%	3,742	510,186	-	91,834	605,762	48,085	20,173	6,876	102,666	177,800	232,988	1,822	234,810	
City	200033	City Of Rhame	0.006069%	271	36,972	-	18,609	55,852	3,485	1,462	498	12,325	17,770	16,885	(1,329)	15,556	
City	200035	City Of Fargo	3.156226%	140,997	19,227,467	-	3,212,053	22,580,517	1,812,171	760,251	259,139	(1)	2,831,560	8,780,683	874,524	9,655,207	
City	200036	City Of Jamestown	0.480496%	21,465	2,927,142	-	57,742	3,006,349	275,880	115,739	39,451	213,044	644,114	1,336,749	130,623	1,306,283	
City	200037	City Of Beach	0.012168%	543	74,126	-	14,957	89,266	6,986	2,931	999	57,456	68,372	33,852	(5,999)	27,853	
City	200038	City Of Glenburn	0.005897%	264	35,924	-	1,413	37,601	3,386	1,420	484	2,385	6,765	16,406	(570)	15,836	
City	200040	City Of Kulm	0.007443%	333	45,342	-	3,660	49,335	4,273	1,793	611	28,421	35,098	20,706	(8,102)	12,604	
City	200041	City Of Harwood	0.013292%	594	80,974	-	17,100	98,668	7,632	3,202	1,091	4,549	16,474	36,978	3,740	40,718	
City	200045	City Of Mapleton	0.009395%	418	57,234	-	28,611	86,263	5,394	2,263	771	52,390	60,818	26,138	(5,109)	21,029	
City	200046	City Of Wahpeton	0.234370%	10,469	1,427,763	-	162,300	1,600,532	134,565	56,453	19,243	197,076	407,337	652,020	(24,150)	627,870	
City	200049	City Of Elgin	0.006173%	277	37,605	-	9,321	47,203	3,544	1,487	507	12,575	18,113	17,173	210	17,383	
City	200050	City Of Rugby	0.063175%	2,822	384,857	-	69,940	457,619	36,272	15,217	5,187	36,848	93,524	175,752	6,605	182,357	
City	200051	City Of New Salem	0.011876%	530	72,348	-	16,411	89,289	6,819	2,861	975	3,061	13,716	33,039	4,615	37,654	
City	200052	City Of Walhalla	0.022649%	1,324	180,619	-	57,708	239,651	17,023	7,142	2,434	32,459	59,058	82,484	116	82,600	
City	200053	City Of Gwinner	0.013994%	626	85,250	-	18,941	104,817	8,035	3,371	1,149	36,407	48,962	38,931	(3,110)	35,821	
City	200054	City Of Kenmare	0.019285%	861	117,483	-	32,210	150,554	11,073	4,645	1,583	136,995	154,296	53,649	(28,525)	25,124	
City	200055	City Of Watford City	0.343307%	15,336	2,091,398	-	541,581	2,648,315	197,112	82,693	28,187	1	307,993	955,087	190,701	1,145,788	
City	200057	City Of Cooperstown	0.017383%	777	105,896	-	12,623	119,296	9,981	4,187	1,427	4,290	19,885	48,359	1,930	50,289	
City	200058	City Of New England	0.009485%	425	57,782	-	3,835	62,042	5,446	2,285	779	21,966	30,476	26,388	(6,085)	20,303	
City	200059	City Of Carrington	0.067101%	2,998	408,774	-	14,578	426,350	38,527	16,163	5,509	47,264	107,463	186,675	(10,716)	175,959	
City	200060	City Of Mott	0.010735%	479	65,397	-	3,050	68,926	6,164	2,586	881	6,792	16,423	29,866	(880)	28,986	
City	200061	City Of Larimore	0.009914%	442	60,395	-	9,123	69,960	5,692	2,388	814	6,509	15,403	27,583	1,872	29,455	
City	200062	City Of Sherwood	0.003553%	158	21,645	-	7,859	29,662	2,040	856	292	3,213	6,401	9,885	723	10,608	
City	200063	City Of Lamoure	0.013981%	626	85,171	-	10,718	96,515	8,027	3,368	1,148	35,589	48,132	38,896	(6,415)	32,481	
City	200064	City Of Michigan	0.005348%	239	32,580	-	12,111	44,930	3,071	1,288	499	4,472	9,270	14,878	1,967	16,845	
City	200065	City Of Park River	0.044216%	1,975	269,360	-	6,232	277,567	25,387	10,650	3,630	14,786	54,453	123,009	(4,491)	118,518	
City	200066	City Of Hatton	0.007702%	343	46,920	-	12,097	59,360	4,422	1,855	632	14,894	21,803	21,429	(1,640)	19,789	
City	200069	City Of Northwood	0.023608%	1,055	143,818	-	55,675	200,548	13,555	5,687	1,938	27,260	48,440	65,677	10,123	75,800	
City	200070	City Of Powers Lake	0.003772%	169	22,979	-	18,796	41,944	2,166	909	310	22,449	25,834	10,495	(7,779)	17,779	
City	200072	City Of Towner	0.009307%	418	56,697	-	41,734	98,489	5,344	2,242	764	18,113	26,463	25,889	5,206	31,095	
City	200073	City Of Pembina	0.008002%	356	48,748	-	5,052	54,156	4,594	1,927	657	10,453	12,261	15,221	(1,523)	20,378	
City	200075	City Of Underwood	0.007856%	352	47,858	-	1,008	49,218	4,511	1,892	645	6,776	13,824	21,854	(1,769)	20,085	
City	200076	City Of New Leipzig	0.002757%	122	16,795	-	1,529	18,446	1,583	664	226	885	3,358	7,671	51	7,722	
City	200077	City Of Stanley	0.081344%	3,635	495,541	-	140,246	639,422	46,704	19,594	6,679	106,306	179,283	226,300	11,402	237,702	
City	200080	City Of Crosby	0.016920%	757	103,075	-	14,846	118,678	9,715	4,076	1,389	20,606	35,786	47,072	75	47,147	
City	200083	City Of Grafton	0.155439%	6,943	946,922	-	63,389	1,017,254	89,246	37,441	12,762	35,820	175,269	432,435	714	433,149	
City	200084	City Of Emerald	0.007379%	330	44,952	-	7,350	52,632	4,237	1,777	606	3,190	9,810	20,526	2,202	22,728	
City	200085	City Of Lincoln	0.041379%	1,848	252,077	-	59,123	313,048	23,758	9,967	3,397	60,636	97,758	115,117	(754)	114,363	
City	200086	City Of Minto	0.006561%	293	39,699	-	380	40,642	3,767	1,580	539	15,058	18,253	15,253	(3,775)	14,478	
City	200087	City Of Ashley	0.013598%	606	82,838	-	30,877	114,321	7,807	3,275	1,116	14,439	37,830	8,710	(1,383)	46,540	
City	200088	City Of Neche	0.004109%	183	25,032	-	771	25,986	2,359	990	337	4,460	8,146	11,432	(1,383)	10,049	
City	200089	City Of Surrey	0.037464%	1,672	228,228	-	55,222	285,122	21,510	9,024	3,076	42,223	75,833	104,228	12,974	117,202	
City	200090	City Of Hankinson	0.020637%	921	125,719	-	7,280	133,920	11,849	4,971	1,694	11,278	29,972	57,413	(1,712)	55,701	
City	200091	City Of New Rockford	0.020346%	909	123,946	-	16,518	141,373	11,682	4,901	1,670	7,109	25,362	56,602	3,798	60,400	
City	200094	City Of West Fargo	0.867830%	38,768	5,286,748	-	1,274,204	6,599,720	498,271	209,037	71,252	(2)	778,558	2,414,320	328,215	2,742,535	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

		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		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions		Total Employer Expense
Employer Type	Employer ID				Employer	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments				Changes in Proportion and Differences between Employer Contributions								
City	200097	City Of Devils Lake	0.104952%	\$ 4,689	\$ 639,359	\$ -	\$ 328,391	\$ 972,439	\$ 60,259	\$ 25,280	\$ 8,617	\$ (2)	\$ 94,154	\$ 291,976	\$ 115,520	\$	\$ 407,496			
City	200098	City Of Oakes	0.058801%	2,627	358,211	-	9,214	370,052	33,761	14,164	4,828	64,532	117,285	163,586	(16,578)		147,008			
City	200100	City Of Mohall	0.014715%	657	89,643	-	5,902	96,202	8,449	3,544	1,208	10,227	23,428	40,937	(3,104)		37,833			
City	200101	City Of Lidgerwood	0.006820%	304	41,547	-	5,235	47,086	3,916	1,643	560	494	6,613	18,974	2,317		21,291			
City	200102	City Of Mcclusky	0.003442%	154	20,968	-	1,591	22,713	1,976	829	283	1,296	4,384	9,577	211		9,788			
City	200103	City Of Burlington	0.019820%	886	120,742	-	42,759	164,387	11,380	4,774	1,627	611	18,392	55,138	1,541		70,479			
City	200104	City Of Lisbon	0.044477%	1,988	270,950	-	85,334	358,272	25,537	10,713	3,652	13,936	53,838	123,736	18,803		142,539			
City	200110	City Of Halliday	0.012133%	543	73,913	-	13,508	87,964	6,966	2,923	996	10,229	21,114	33,755	(552)		33,203			
City	200111	City Of Maddock	0.013065%	584	79,591	-	11,222	91,397	7,501	3,147	1,073	1	11,722	36,347	4,350		40,697			
City	200114	City Of Regent	0.004409%	197	26,859	-	18,510	45,566	2,531	1,062	362	13,233	17,188	12,265	3,991		16,256			
City	200115	City Of Lakota	0.022658%	1,012	138,031	-	52,369	191,412	13,009	5,458	1,860	17,506	37,833	63,034	14,097		77,131			
City	200117	City Of Alexander	0.015586%	696	94,949	-	81,568	177,213	8,949	3,754	1,280	17,468	43,360	23,493	66,853		33,645			
City	200118	City Of Berthold	0.003305%	148	20,134	-	8,188	28,470	1,898	796	271	1,658	4,623	9,195	2,992		12,187			
City	200119	City Of Carson	0.007169%	321	43,673	-	16,061	60,055	4,116	1,727	589	(2)	6,430	19,945	7,374		27,319			
City	200120	City Of Dodge	0.003934%	177	23,966	-	20,537	44,680	2,259	948	323	-	3,530	10,944	5,720		16,664			
County	30001	Adams County	0.101908%	4,553	620,815	-	80,034	705,402	58,511	24,547	8,367	2,767	94,192	283,509	21,743		305,252			
County	30002	Barnes County	0.316268%	14,130	1,926,678	-	204,495	2,145,303	181,588	76,181	25,967	1	283,737	879,865	66,402		946,267			
County	30003	Benson County	0.174128%	7,781	1,060,773	-	15,652	1,084,206	99,977	41,943	14,297	78,428	234,645	484,426	(21,129)		463,297			
County	30004	Billings County	0.283741%	12,675	1,728,527	-	197,252	1,938,454	162,912	68,346	23,296	21,071	275,625	789,373	39,563		828,936			
County	30005	Bottineau County	0.313508%	14,004	1,909,865	-	35,643	1,959,512	180,003	75,516	25,740	51,815	333,074	872,186	(12,860)		859,326			
County	30006	Bowman County	0.151388%	6,765	922,243	-	12,044	941,052	86,921	36,465	12,430	35,627	171,443	421,164	(8,055)		413,109			
County	30007	Burke County	0.142399%	6,361	867,483	-	15,033	888,877	81,759	34,300	11,692	121,685	249,436	396,157	(25,512)		370,645			
County	30008	Burlingame County	0.162541%	72,610	9,901,918	-	1,041,254	11,015,782	933,246	391,520	133,453	87,840	1,546,059	4,521,948	233,894		4,755,842			
County	30009	Cass County	0.162143%	72,433	9,877,672	-	573,591	10,523,696	930,961	390,561	133,127	3,107,078	4,561,727	(975,817)	3,585,910		4,755,842			
County	30010	Cavaler County	0.195599%	8,738	1,191,573	-	43,957	1,244,268	112,305	47,115	16,059	55,638	231,117	544,161	(1,462)		542,699			
County	30011	Dickey County	0.180704%	8,073	1,100,834	-	72,029	1,180,936	103,753	43,527	14,837	39,938	202,055	502,721	278		502,999			
County	30012	Divide County	0.230731%	10,308	1,405,594	-	64,164	1,480,066	132,476	55,777	18,944	311,598	518,595	641,898	(50,710)		591,188			
County	30013	Dunn County	0.388641%	17,361	2,367,569	-	159,631	2,544,561	223,141	93,613	31,909	348,662	1,081,206	65,870	1,147,076		1,147,076			
County	30014	Eddy County	0.091208%	4,076	555,632	-	44,488	604,196	52,368	21,970	7,489	13,091	94,918	253,743	5,105		258,848			
County	30015	Emmons County	0.133430%	5,961	812,845	-	49,713	868,519	76,610	32,140	10,955	59,434	179,139	371,204	(8,194)		363,010			
County	30016	Foster County	0.117802%	5,262	717,640	-	125,430	848,332	67,637	28,375	9,672	77,125	182,809	327,728	(1,671)		326,057			
County	30018	Grand Forks County	1.465863%	65,483	9,329,916	-	115,095	9,110,494	841,636	353,087	120,353	421,051	1,736,127	4,078,059	(134,367)		3,953,692			
County	30019	Grant County	0.100581%	4,493	612,731	-	42,003	659,227	57,749	24,227	8,258	125,197	215,431	279,819	(24,408)		255,411			
County	30020	Griggs County	0.067833%	3,030	413,233	-	21,182	437,445	38,947	16,339	5,569	93,924	154,779	188,712	(22,385)		166,327			
County	30021	Hettinger County	0.104904%	4,686	639,066	-	29,629	673,381	60,231	25,269	8,613	98,385	192,498	291,845	(14,209)		277,636			
County	30023	Lamoure County	0.179026%	7,997	1,090,612	-	161,405	1,260,014	102,789	43,123	14,699	12,256	172,867	498,055	48,956		547,011			
County	30024	Logan County	0.072434%	3,236	441,262	-	27,204	471,702	41,589	17,447	5,947	18,667	83,650	201,512	6,902		208,414			
County	30025	Mchenry County	0.144089%	6,437	877,778	-	84,942	969,157	82,730	34,707	11,830	64,379	193,646	400,858	4,255		405,113			
County	30026	Mcintosh County	0.103414%	4,620	629,990	-	22,314	656,924	59,376	24,910	8,491	117,090	287,700	3,245	290,945					
County	30027	Mckenzie County	0.828277%	37,002	5,045,795	-	1,740,160	6,822,957	475,561	199,510	68,005	1,233,049	1,976,125	2,304,283	328,437		2,632,720			
County	30028	Mclean County	0.405249%	18,105	2,468,743	-	5,367	2,492,215	232,677	97,614	33,273	491,335	1,127,410	(95,531)	1,093,879					
County	30029	Mercur County	0.367219%	16,405	2,237,068	-	354,641	2,608,114	210,842	88,453	30,150	1	329,446	1,021,609	111,862		1,133,471			
County	30030	Morton County	0.558938%	24,968	3,405,004	-	260,975	3,690,947	320,918	134,633	45,891	298,343	799,785	1,554,976	21,826		1,576,802			
County	30031	Mountrail County	0.633723%	28,309	3,860,588	-	524,495	4,413,392	363,857	152,647	52,031	(1)	568,534	1,763,031	192,154		1,955,185			
County	30032	Nelson County	0.150693%	6,731	918,095	-	70,436	995,176	86,522	36,298	12,372	16,055	151,247	419,233	10,667		429,900			
County	30033	Oliver County	0.078629%	3,513	479,001	-	58,815	541,329	45,145	18,940	6,456	17,190	87,731	218,747	12,301		231,048			
County	30034	Pembina County	0.288712%	12,896	1,758,810	-	64,044	1,835,750	165,766	69,543	23,704	35,648	294,661	803,204	2,829		806,033			
County	30035	Pierce County	0.226311%	10,108	1,378,668	-	102,417	1,491,193	129,938	54,512	18,581	54,035	257,066	629,603	28,815		658,418			
County	30036	Ramsay County	0.343607%	15,352	2,093,225	-	181,172	2,289,749	197,285	82,766	28,212	69,052	377,315	955,921	24,574		980,495			
County	30037	Ransom County	0.157275%	7,026	958,106	-	63,459	1,028,591	90,301	37,883	12,913	15,159	156,256	437,543	8,705		446,248			
County	30038	Renville County	0.126269%	5,640	769,220	-	11,451	786,311	72,498	30,415	10,367	32,090	145,370	351,284	(5,973)		345,311			
County	30039	Richland County	0.587714%	26,255	3,580,305	-	356,041	3,962,601	337,440	141,565	48,254	206,439	733,698	1,635,032	6,630		1,641,662			
County	30040	Ridgely County	0.206316%	9,217	1,256,860	-	32,837	1,298,914	118,458	49,696	16,939	67,772	252,865	573,975	(13,419)		560,556			
County	30042	Sheridan County	0.062763%	2,803	382,347	-	35,038	420,188	36,036	15,118	5,153	7,541	63,848	174,609	7,136		181,745			
County	30044	Slope County	0.053670%	2,398	326,953	-	16,013	345,364												

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

Employer Type	Employer ID	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Employer Expense			
County	300051	Ward County	1.015218%	45,351	6,184,624	-	582,560	6,812,535	582,895	244,539	83,353	64,694	975,481	2,824,356	142,261	2,966,617			
County	300052	Wells County	0.160004%	7,148	974,731	-	108,275	1,082,705	91,867	38,541	13,137	140,418	283,963	445,133	(28,699)	416,434			
County	300053	Williams County	1.053622%	47,068	6,418,578	-	1,023,750	7,489,396	604,945	253,789	86,507	10,839	956,080	2,931,198	373,363	3,304,561			
School District	400002	Mcklusky Public Schools	0.016205%	722	98,720	-	20,908	120,350	9,304	3,903	1,330	20,297	45,084	2,995	48,079				
School District	400003	Lake Region Special Education Unit	0.053867%	2,406	328,153	-	-	330,559	30,928	12,975	4,423	80,701	129,027	149,860	(26,857)	123,003			
School District	400004	Lidgerwood Public School	0.035071%	1,566	213,650	-	30,909	246,125	20,136	8,448	2,879	6,036	37,499	97,567	4,790	102,357			
School District	400006	Halliday Public School	0.010319%	462	62,862	-	71,759	135,083	5,925	2,486	847	58,135	67,393	28,707	1,530	30,237			
School District	400007	Oliver-Mercer Special Education Unit	0.038743%	1,732	236,019	-	49,238	286,989	22,245	9,332	3,181	48,116	82,874	107,782	(2,501)	105,281			
School District	400008	Underwood School District #8	0.036971%	1,651	225,224	-	58,565	285,440	21,227	8,905	3,035	9,435	42,602	102,854	11,490	114,344			
School District	400010	New Town Public School District	0.201876%	9,019	1,229,812	-	434,305	1,673,136	115,909	48,627	16,575	45,065	226,176	561,624	94,835	656,459			
School District	400011	Bottineau Public School	0.132422%	5,914	806,704	-	18,010	830,628	76,031	31,897	10,872	122,970	241,770	368,403	(24,688)	343,715			
School District	400012	Peace Garden Special Services	0.033536%	1,498	204,299	-	3,874	209,671	19,255	8,078	2,753	25,643	55,729	93,297	(5,264)	88,033			
School District	400014	Beulah Public School #27	0.102093%	4,559	621,942	-	170,020	796,521	58,617	24,591	8,382	56,044	147,634	284,026	25,811	309,207			
School District	400016	St John School District #3	0.072794%	3,251	443,455	-	76,590	523,296	41,795	17,534	5,977	46,631	111,937	202,515	8,510	211,025			
School District	400017	Ellendale Public School District #40	0.045574%	2,036	277,633	-	14,951	294,620	26,167	10,978	3,742	1,751	42,638	126,787	5,372	132,159			
School District	400018	Rural Cass Special Education Unit	0.021939%	980	133,651	-	1,113	135,744	12,596	5,285	1,801	43,262	62,944	61,033	(16,613)	44,420			
School District	400019	Fargo Public Schools	2.285422%	102,095	13,922,601	-	1,121,876	15,146,572	1,312,192	550,497	187,642	453,883	2,504,214	6,358,089	63,802	6,421,891			
School District	400020	Surrey Schools	0.059833%	2,673	364,498	-	3,551	370,722	34,354	14,412	4,913	26,664	80,343	166,456	(7,424)	159,032			
School District	400021	Jamestown Public School District #1	0.324236%	14,844	1,975,219	-	178,331	2,168,034	186,163	78,100	26,621	141,708	432,592	902,032	2,042	904,074			
School District	400023	Warwick Public School	0.046383%	2,072	282,561	-	77,916	362,549	26,631	11,172	3,808	15,674	57,285	129,038	13,931	142,969			
School District	400024	Souris Valley Special Services	0.027432%	1,226	167,113	-	6,830	175,169	15,750	6,608	2,252	518,602	543,212	76,317	(145,178)	(68,861)			
School District	400025	Rugby Public School District #5	0.063375%	2,830	386,075	-	35,223	424,128	36,387	15,265	5,728	114,583	176,311	(4,602)	171,709				
School District	400026	Billings County School District	0.032429%	1,448	197,555	-	16,781	215,784	18,619	7,811	2,663	79,128	108,221	90,219	(14,072)	76,147			
School District	400027	Belcourt School District #7	0.507421%	22,668	3,091,167	-	-	3,113,835	291,340	122,244	41,661	263,513	1,411,655	(100,157)	1,311,498				
School District	400028	West Fargo Public School #6	1.718755%	76,780	10,470,513	-	1,781,406	12,328,699	986,836	414,002	141,117	(3)	1,541,952	4,781,612	577,551	5,359,163			
School District	400029	Minot Public School District #1	1.697129%	75,813	10,338,769	-	849,145	11,263,727	974,419	408,793	139,341	-	1,522,553	4,721,448	247,804	4,969,252			
School District	400030	Beildfield Public School #13	0.039888%	1,783	242,994	-	47,930	292,707	22,902	9,608	3,275	1,641	37,426	110,969	17,719	128,688			
School District	400031	Minto Public School District #20	0.036595%	1,635	222,934	-	15,059	239,628	21,011	8,815	3,005	33,717	66,548	101,810	(2,787)	99,023			
School District	400033	Harvey Public School Dist #38	0.062569%	2,795	381,165	-	46,119	430,079	35,924	15,071	5,137	37,302	93,434	174,068	6,392	180,460			
School District	400034	Gaikes Public Schools	0.053172%	2,376	323,919	-	17,129	343,424	30,529	12,808	4,366	102,901	150,604	147,926	(26,350)	121,576			
School District	400035	Larimore Public School District #44	0.051534%	2,302	313,941	-	19,070	335,113	29,589	12,413	4,231	124,959	143,368	(13,309)	130,059				
School District	400036	Hazen Public School District #3	0.068976%	3,080	420,196	-	60,777	484,053	39,603	16,614	5,663	21,109	82,989	191,894	6,191	198,085			
School District	400038	Park River Area School District	0.056122%	2,506	341,891	-	6,102	350,499	32,223	13,518	4,608	31,012	73,361	156,133	(4,708)	151,425			
School District	400039	Hillsboro Public School	0.056129%	2,508	341,933	-	49,396	393,837	32,227	13,520	4,608	34,145	84,500	156,151	1,686	157,837			
School District	400040	Usbon Public School	0.067746%	3,027	412,703	-	31,867	447,597	38,897	16,318	5,562	22,922	83,699	188,471	(1,322)	187,149			
School District	400042	Northern Cass School District # 97	0.065007%	2,903	396,017	-	86,359	485,279	37,324	15,658	5,337	46,261	104,580	180,850	7,987	188,837			
School District	400043	Mandaree Public School #36	0.094172%	4,208	573,688	-	494,603	1,072,499	54,070	22,684	7,732	182,973	267,459	261,988	61,118	323,106			
School District	400044	Thompson Public School	0.029476%	1,316	179,565	-	10,067	190,948	16,924	7,100	2,420	61,620	88,064	82,004	(13,169)	68,835			
School District	400045	Northern Plains Special Ed Unit	0.012279%	548	74,803	-	-	75,351	7,050	2,958	1,008	11,386	22,402	34,161	(3,626)	30,535			
School District	400046	Bowman County School District #1	0.074424%	3,325	453,385	-	111,314	568,024	42,731	17,927	6,111	53,809	120,578	207,049	11,581	218,630			
School District	400047	Apple Creek Elementary School	0.003425%	152	20,865	-	2,228	23,245	1,966	825	281	13,750	16,822	9,529	(3,156)	6,373			
School District	400048	Burke Central School	0.014185%	634	86,414	-	43,689	130,737	8,144	3,417	1,165	31,955	44,681	39,462	10,777	50,239			
School District	400049	Washburn Public School	0.042707%	1,907	260,168	-	31,362	293,472	24,521	10,287	3,506	4,781	43,095	118,811	10,793	129,604			
School District	400050	Enderlin Area School District #24	0.051009%	2,278	310,743	-	17,735	330,756	29,287	12,287	4,188	35,770	81,532	141,910	(5,112)	136,798			
School District	400051	Midkota School	0.021225%	947	129,301	-	79,191	209,439	12,186	5,113	1,743	2,625	21,667	59,049	27,464	86,513			
School District	400052	Veiva Public School	0.042556%	1,902	259,248	-	24,085	285,235	24,434	10,251	3,494	14,420	52,599	118,392	1,005	119,397			
School District	400053	Shenyenne Valley Special Education Unit	0.054367%	2,429	331,199	-	-	333,628	13,096	4,464	1,666	95,041	151,249	(21,215)	132,655				
School District	400054	Center Stanton Public School	0.027478%	1,228	167,394	-	17,490	186,112	15,777	6,619	2,256	16,387	41,039	76,444	(1,606)	74,838			
School District	400055	Burleigh County Special Education Unit	0.005756%	257	35,065	-	6,345	41,667	3,305	1,737	623	2,173	16,014	565	16,579				
School District	400056	New Rockford Shenyenne Public School	0.031333%	1,400	190,878	-	32,276	224,554	17,990	7,547	2,573	8,734	36,844	87,170	4,535	91,705			
School District	400057	James River Multidistrict Special Education Unit	0.044065%	1,968	268,440	-	2,122	272,530	25,300	10,614	3,618	12,019	51,551	122,590	(5,273)	117,317			
School District	400058	Newburg United Public School	0.021479%	960	130,848	-	9,110	140,918	12,332	5,174	1,764	16,215	35,485	59,753	(1,728)	58,025			
School District	400059	Napoleon Public School District #2	0.024703%	1,102	150,489	-	12,984	164,575	14,183	5,950	2,028	37,763	59,924	68,724	(3,951)	64,773			
School District	400060	Yellowstone School District # 14	0.022506%	1,005	137,105	-	61,450	199,560	12,922	5,421	1,848	1	20,192	62,611	18,264	80,875			
School District	400061	Cavaller Public Schools	0.038523%	1,721	234,679	-	12,160	248,560	22,118	9,279	3,163	72,883	107,443	107,171	(15,461)	91,710			
School District	400062	Richland School District # 44	0.039304%	1,755	239,437	-	22,311	263,503	22,567	9,467	3,227	31,413	66,674	109,345	(6,912)	102,433			
School District	400063	Fort Totten School District # 30	0.043769%	1,955	266,637	-	43,555	312,147	25,130	10,543	3,594	31,332	70,599	121,766	(2,426)	121,520			
School District	400064	Bismarck Public Schools	2.468742%	110,285	15,039,372	-	939,389	16,089,046	1,417,447	594,654	202,694	265,403	2,480,198	6,868,088	248,365	7,116,533			
School District	400065	Solen Public School Dist #3	0.044533%	1,990	271,291	-	136,815	410,096	25,569	10,727	3,656	15,579	55,531	123,890	6,912	156,589			
School District	400068	Lakota Public School District # 66	0.029926%	1,336	185,307	-	20,049	203,692	17,182	7,208	2,457	17,212	44,059	83,255	3,702	86,957			
School District	400069	Stanley Community Public School District # 2	0.138807%	6,202	845,601	-	153,313	1,005,116	79,697	33,435	11,397	3,329	127,858	386,163	59,219	445,382			

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Schedule of Pension Amounts by Employer\*

## Main System (Continued)

		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense						
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions			Total Employer Expense
															Proportionate Share	Share of Pension Expense	Proportionate Share of Contributions	
School District	400070	Mandan Public School District #1	0.711303%	\$ 31,775	\$ 4,333,199	\$ -	\$ -	\$ 179,930	\$ 4,544,904	\$ 408,400	\$ 171,334	\$ 58,401	\$ 356,625	\$ 994,760	\$ 1,978,860	\$ (24,264)	\$ 1,954,596	
School District	400072	Killdeer Public School #16	0.075380%	3,368	459,209	-	-	144,026	606,603	43,280	18,157	6,189	63,305	130,931	209,708	18,582	228,290	
School District	400073	Glenburn School District	0.048504%	2,166	295,482	-	-	53,078	350,726	27,849	11,683	3,982	1	43,515	134,939	14,451	149,390	
School District	400074	New Public School #8	0.082934%	3,705	505,227	-	-	222,331	731,263	47,617	19,977	6,809	1	74,404	230,724	65,702	296,426	
School District	400075	Williston Public School #1	0.690201%	30,832	4,204,647	-	-	1,103,883	5,339,362	396,284	166,251	56,668	42,907	662,110	1,920,155	362,928	2,283,083	
School District	400076	Valley City Public School	0.107758%	4,812	656,453	-	-	81,689	742,954	61,870	25,956	8,847	41,670	138,343	299,786	11,752	311,538	
School District	400077	Dickinson Public Schools	0.648909%	28,988	3,953,100	-	-	1,005,016	4,987,104	372,576	156,305	53,278	22,226	604,385	1,805,278	244,114	2,049,392	
School District	400078	Drayton Public School #19	0.028824%	1,289	175,593	-	-	62,686	239,568	16,550	6,943	2,367	25,909	51,769	80,188	2,853	83,041	
School District	400079	Mohall Lansford Sherwood School	0.038044%	1,700	231,761	-	-	17,774	251,235	21,843	9,164	3,124	-	34,131	105,839	7,915	113,754	
School District	400080	Westhope Public School #17	0.026888%	1,201	163,799	-	-	5,299	170,299	15,438	6,727	2,208	20,194	44,317	74,803	(3,183)	71,620	
School District	400081	Kindred Public School District #2	0.046462%	2,074	283,043	-	-	44,973	330,090	26,677	11,191	3,815	28,589	70,272	129,260	734	129,994	
School District	400082	Grafton Public School District #3	0.140581%	6,279	856,408	-	-	128,862	991,549	80,716	33,862	11,542	163,928	290,048	391,100	10,735	401,835	
School District	400083	Wilton Public School District	0.031285%	1,398	190,586	-	-	63,205	255,189	17,963	7,536	2,569	15,223	43,291	87,036	12,951	99,987	
School District	400084	Shenney Valley Career And Tech Center	0.011758%	524	71,629	-	-	16,109	88,262	6,751	2,832	965	2,470	13,018	32,712	3,733	36,445	
School District	400085	White Shield School Dist #5	0.099711%	4,456	607,431	-	-	165,819	777,706	57,250	24,018	8,187	113,034	202,489	277,399	25,961	303,360	
School District	400086	Tgu School District #60	0.177290%	7,919	1,080,036	-	-	57,053	1,145,008	101,792	42,704	14,556	74,689	233,741	493,223	1,540	494,763	
School District	400087	Turtle Lake Mercer School District #72	0.043374%	1,938	264,231	-	-	95,233	361,692	24,904	10,448	3,561	42,016	80,929	120,666	21,288	141,954	
School District	400088	Laureure School District #8	0.047315%	2,115	288,239	-	-	42,113	332,467	27,166	11,397	3,885	49,915	92,363	131,630	(4,199)	127,431	
School District	400089	Divide County School Dist #1	0.070398%	3,146	428,859	-	-	79,241	511,246	40,420	16,957	5,780	37,093	100,250	195,848	8,087	203,935	
School District	400090	Mott/Regent School Dist #1	0.040140%	1,793	244,530	-	-	4,199	250,522	23,047	9,669	3,296	1,816	37,828	111,671	332	112,003	
School District	400091	United Public School District # 7	0.097182%	4,342	592,025	-	-	81,347	677,714	55,798	23,409	7,979	88,976	176,162	270,362	13,788	284,150	
School District	400092	Kulm Public School District #7	0.034408%	1,537	209,611	-	-	15,436	226,584	19,756	8,288	2,825	12,807	43,676	95,724	2,070	97,794	
School District	400093	Midway Public School District #128	0.046798%	2,089	285,090	-	-	1,621	288,800	26,869	11,272	3,842	56,059	98,042	130,192	(16,271)	113,921	
School District	400094	Dunseith School District #1	0.163234%	7,292	994,408	-	-	215,660	1,217,360	93,722	39,129	13,402	9,197	155,640	454,121	55,690	509,811	
School District	400095	Carrington School District #49	0.050332%	2,249	306,618	-	-	56,224	365,091	28,898	12,124	4,132	26,359	71,513	140,023	2,320	142,343	
School District	400096	Glen Ullin Public School #48	0.028022%	1,252	170,708	-	-	2,840	174,800	16,089	6,750	2,301	31,063	56,203	77,957	(6,787)	70,270	
School District	400099	Manvel Public School	0.023658%	1,056	144,123	-	-	42,497	187,676	13,583	5,699	1,942	2,033	23,257	65,818	9,801	75,619	
School District	400100	Maple Valley School District	0.030038%	1,341	182,989	-	-	23,539	207,869	17,247	7,235	2,466	27,975	54,923	83,566	137	83,703	
School District	400101	North Border School District # 100	0.066195%	2,957	403,254	-	-	71,127	477,338	38,006	15,945	5,435	8,454	67,840	184,157	18,007	202,164	
School District	400102	Mckenzie Cty Public School #1	0.267139%	11,933	1,627,389	-	-	627,313	2,266,635	153,300	64,347	21,933	(1)	239,659	743,185	176,877	920,062	
School District	400103	Dewils Lake Public School	0.286653%	12,805	1,746,266	-	-	124,610	1,883,681	164,584	69,047	23,535	179,415	436,581	797,475	(19,927)	785,548	
School District	400104	Mt Pleasant School Dist #4	0.038897%	1,737	236,896	-	-	25,022	263,655	23,237	9,367	3,193	10,253	45,140	108,185	7,235	115,420	
School District	400105	Central Cass Public School District #7	0.104918%	4,685	639,152	-	-	175,279	819,116	60,239	25,272	8,614	6,080	100,155	291,885	44,431	336,316	
School District	400106	Minlor Public School District #2	0.038674%	1,728	235,599	-	-	33,317	270,644	22,205	9,316	3,175	20,223	54,919	107,590	5,774	113,364	
School District	400107	Mapleton Public School	0.009254%	414	56,375	-	-	41,521	98,310	5,313	2,229	760	24,752	33,054	25,743	5,653	31,396	
School District	400108	Linton Public School District #36	0.049087%	2,194	299,034	-	-	31,165	332,393	28,184	11,824	4,030	31,191	75,229	136,560	1,409	137,969	
School District	400109	Tioga Public School District #15	0.074635%	3,334	454,670	-	-	26,899	484,903	42,852	17,978	6,128	19,815	86,773	207,637	5,247	212,884	
School District	400114	Zueland Public Schools	0.007665%	341	46,695	-	-	2,710	49,746	4,401	1,846	629	3,130	10,006	21,325	(396)	20,929	
School District	400117	Garrison Public School District #51	0.062760%	2,803	382,329	-	-	60,147	445,279	36,034	15,117	5,153	11,268	67,572	174,599	15,815	190,414	
School District	400118	Kenmare Public School District #28	0.045022%	2,012	274,270	-	-	36,843	313,125	25,850	10,845	3,696	65,506	105,897	125,251	(1,372)	123,879	
School District	400119	Lewis & Clark Public Schools	0.047350%	2,114	288,452	-	-	91,117	381,683	27,186	11,405	3,888	73,183	115,662	131,730	1,225	132,955	
School District	400120	Sw Special Education Unit	0.007423%	332	45,220	-	-	11,663	57,215	4,262	1,788	609	28,490	35,149	20,650	(6,888)	16,962	
School District	400121	North Valley Career & Technology Center	0.018466%	826	112,493	-	-	11,035	124,354	10,602	4,448	1,516	(1)	16,565	51,372	4,676	56,048	
School District	400122	Dakota Prairie Public School	0.056530%	2,524	344,376	-	-	13,440	360,340	32,457	13,617	4,641	34,816	85,531	157,268	(3,044)	154,224	
School District	400123	Beach Public School District #3	0.071035%	3,173	432,739	-	-	37,050	472,962	40,785	17,110	5,832	136,467	200,194	197,622	(19,227)	178,395	
School District	400124	Rollette Public School	0.030807%	1,374	187,674	-	-	53,464	242,512	17,688	7,421	2,529	1,862	29,500	85,709	12,909	98,618	
School District	400125	Drake Public School District	0.027165%	1,213	165,487	-	-	61,557	228,257	15,597	6,543	2,230	24,664	49,034	75,573	9,395	84,968	
School District	400137	New Salem Almont School District #49	0.051993%	2,323	316,737	-	-	61,893	380,953	29,852	12,524	4,269	7,171	53,816	144,647	14,445	159,092	
School District	400138	Max Public School	0.031374%	1,402	191,128	-	-	588	193,118	18,014	7,557	2,576	29,496	57,643	87,282	(7,027)	80,255	
School District	400139	East Central Special Education Unit	0.045922%	2,051	279,753	-	-	72,000	353,804	26,366	11,061	3,770	(1)	41,196	127,756	25,748	153,504	
School District	400140	North Sargent School District #3	0.038644%	1,726	235,416	-	-	45,383	282,525	22,188	9,308	3,173	35,324	69,993	107,510	1,999	109,509	
School District	400141	Wahpeton Public School District #37	0.139269%	6,222	848,415	-	-	29,000	883,637	79,962	33,546	11,435	88,776	213,719	387,448	(15,388)	372,060	
School District	400142	Medina Public School District #3	0.024455%	1,093	148,978	-	-	29,397	179,468	14,041	5,891	2,008	5,155	27,095	68,034	4,669	72,703	
School District	400143	Pingree-Buchanan School District	0.013835%	617	84,282	-	-	13,564	98,463	7,943	3,332	1,136	111,569	123,980	38,488	(23,814)	146,774	
School District	400144	West River Student Services	0.010744%	481	65,452	-	-	20,935	86,868	6,169	2,588	836	15,061	24,700	29,890	3,903	33,793	
School District	400145	Leeds Public School District 6	0.019211%	857	117,032	-	-	23,874	141,763	11,030	4,627	1,577	23,706	40,940	53,445	(1,987)	51,458	
School District	400147	Sawyer Public School	0.016936%	756	103,173	-	-											

# Schedule of Pension Amounts by Employer\*

## Main System (Concluded)

Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense					
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and 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	
School District	400152	South East Education Cooperative	0.045668%	\$ 2,040	\$ 278,206	\$ -	\$ -	\$ 242,026	\$ 11,000	\$ -	\$ 3,750	\$ -	\$ 40,971	\$ 127,049	\$ 67,775	\$ 194,824	
School District	400153	South Heart Public School District #9	0.029792%	1,331	181,490	-	-	125,853	17,105	2,446	-	1	26,728	82,883	38,796	121,679	
Political Subdivision	500002	Cass County Water Resource District	0.029591%	1,053	143,714	-	-	22,126	166,893	13,545	5,682	1,937	12,358	33,522	65,631	2,326	67,957
Political Subdivision	500003	Walsh County Water Resource District	0.004913%	219	29,930	-	-	6,211	36,360	2,821	1,183	403	1,916	6,323	13,666	1,231	14,897
Political Subdivision	500005	Ramsey County Soil Conservation District	0.006896%	308	42,010	-	-	41,439	83,757	3,959	1,661	566	10,159	16,345	19,185	6,486	25,671
Political Subdivision	500006	James River Soil Conservation District	0.005489%	245	33,439	-	-	4,954	38,638	3,152	1,322	451	4,925	15,272	1,980	17,252	
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.020373%	910	124,111	-	-	41,305	166,326	11,697	6,071	1,673	16,021	34,298	56,677	6,374	63,051
Political Subdivision	500008	Trail County Water Resource District	0.005607%	251	34,157	-	-	1,889	36,297	3,219	1,351	460	28,755	33,785	15,599	8,118	7,481
Political Subdivision	500009	Grafton Park District	0.009297%	414	56,637	-	-	14,972	72,023	5,338	2,236	763	52,756	61,096	25,865	(8,184)	17,681
Political Subdivision	500010	Cass County Soil Conservation District	0.020062%	896	122,216	-	-	21,714	144,826	11,519	4,832	1,647	6,672	24,670	55,813	5,129	60,942
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015187%	678	92,518	-	-	25,762	118,958	8,720	4,482	1,247	4,482	18,107	42,252	6,843	49,095
Political Subdivision	500016	Greater Ramsey Water District	0.030376%	1,358	185,048	-	-	7,082	193,488	17,441	7,317	2,494	18,504	45,756	84,505	(2,185)	82,320
Political Subdivision	500017	Carnegie Regional Library	0.005851%	260	35,644	-	-	6,929	42,833	3,359	1,409	480	13,056	18,304	16,276	(1,426)	14,850
Political Subdivision	500018	Griggs County Public Library	0.005564%	249	33,895	-	-	14,435	48,579	3,195	1,340	457	862	5,854	15,480	3,307	18,787
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045438%	2,030	276,805	-	-	41,372	320,207	26,089	10,945	3,731	41,090	81,855	126,409	279	126,688
Political Subdivision	500022	Consolidated Waste Ltd	0.011556%	651	88,741	-	-	13,687	103,079	8,364	3,509	1,196	3,660	16,729	40,525	3,868	44,393
Political Subdivision	500023	Walsh County Housing Authority	0.002903%	128	17,685	-	-	-	17,813	1,667	699	238	1,920	4,524	8,077	(674)	7,403
Political Subdivision	500024	Williams County Soil Conservation District	0.010177%	455	61,997	-	-	46,758	109,210	5,843	2,451	876	2,236	11,366	28,112	10,188	38,500
Political Subdivision	500025	Bowman City Park Board	0.012656%	565	77,099	-	-	42,965	120,629	7,267	3,048	1,039	2,682	14,036	35,210	11,726	46,936
Political Subdivision	500028	Williston Housing Authority	0.029626%	1,322	180,479	-	-	27,804	209,605	17,010	7,136	2,432	67,364	93,942	82,421	(14,139)	68,282
Political Subdivision	500030	Minot Rural Fire Department	0.015162%	677	92,366	-	-	27,462	120,505	8,705	3,652	1,245	14	13,616	42,181	8,644	50,825
Political Subdivision	500031	Central Plains Water District	0.020618%	921	125,603	-	-	23,243	149,767	11,838	4,966	1,693	22,136	40,633	57,360	(3,080)	54,280
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005578%	249	33,981	-	-	6,76	34,906	3,203	1,344	458	14,253	19,258	15,520	(4,945)	10,575
Political Subdivision	500038	Jamestown Regional Airport	0.014064%	628	85,677	-	-	3,605	89,910	8,075	1,155	19,409	32,027	39,127	(7,767)	31,360	
Political Subdivision	500040	Fargo Park District	0.336156%	15,017	2,047,835	-	-	661,182	2,724,034	193,006	80,971	27,600	301,577	935,192	140,515	1,125,907	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.049345%	2,203	300,606	-	-	46,019	348,828	28,332	11,886	4,051	1	44,270	139,780	19,970	151,870
Political Subdivision	500045	Dunseith Community Nursing Home	0.088712%	3,963	540,426	-	-	97,477	641,866	50,935	21,368	7,284	198,422	278,009	246,799	(24,181)	222,381
Political Subdivision	500047	Mercer County Soil Conservation District	0.007442%	333	45,436	-	-	36,750	82,419	4,273	1,793	611	34,433	41,110	20,705	(1,122)	20,593
Political Subdivision	500049	West Fargo Park District	0.111252%	5,027	685,481	-	-	114,122	804,630	64,906	27,104	9,239	113,963	313,040	339,040	339,244	
Political Subdivision	500053	Stutsman County Housing Authority	0.012964%	577	78,976	-	-	17,819	97,372	7,443	3,123	1,064	4,148	15,778	36,067	5,371	41,438
Political Subdivision	500054	Grand Forks County Water Resource District	0.004815%	215	29,333	-	-	9,711	39,259	2,765	1,160	395	11,886	16,206	13,194	(1,467)	11,927
Political Subdivision	500055	Southeast Region Career & Technology Center	0.012419%	553	75,656	-	-	24,705	100,914	7,130	2,991	1,020	3,861	15,002	34,550	4,271	38,821
Political Subdivision	500056	Cavallier County Job Development Authority	0.004690%	210	28,571	-	-	1,517	30,298	2,693	1,130	385	1,275	5,483	13,048	(14)	13,034
Political Subdivision	500057	Barnes County Soil Conservation District	0.007476%	334	45,543	-	-	7,088	52,965	4,292	1,801	614	27,657	34,364	20,800	(5,434)	15,366
Political Subdivision	500059	Trail Rural Water District	0.012597%	563	76,740	-	-	41,415	118,718	7,233	3,034	1,034	12,955	24,256	35,045	5,350	40,395
Political Subdivision	500061	Ward County Water Resource District	0.003424%	153	20,859	-	-	102	21,114	1,966	825	281	1,903	4,975	9,527	(710)	8,817
Political Subdivision	500063	Southwest Water Authority	0.277297%	12,386	1,689,270	-	-	217,609	1,918,725	159,212	66,793	22,767	53,241	302,013	725,446	66,668	838,114
Political Subdivision	500068	Burlleigh County Council On Aging	0.065959%	2,946	401,817	-	-	56,980	461,743	37,871	15,888	5,415	7,853	67,027	183,500	13,622	197,122
Political Subdivision	500072	Watford City Park District	0.059753%	2,671	364,010	-	-	241,165	607,846	34,308	14,393	4,906	2	53,609	166,232	68,029	234,261
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010093%	450	61,486	-	-	1,597	63,533	5,795	2,431	829	11,599	28,079	(550)	27,529	
Political Subdivision	500081	Ramsey County Housing Authority	0.021784%	973	132,706	-	-	11,092	144,771	12,507	5,247	1,789	12,089	31,632	60,604	1,133	61,737
Political Subdivision	500082	Grand Forks Public Library	0.059783%	2,670	364,193	-	-	37,564	404,427	34,325	14,400	4,908	12,866	65,999	166,318	9,944	176,262
Political Subdivision	500084	Rolette County Soil Conservation District	0.003118%	139	18,995	-	-	527	19,661	1,790	751	256	2,825	5,622	8,674	(824)	7,850
Political Subdivision	500085	Jamestown Parks And Recreation District	0.057342%	2,561	349,323	-	-	283,949	635,833	32,923	13,812	4,708	-	51,443	159,526	72,477	232,003
Political Subdivision	500091	Ramsey County Water Resource District	0.003195%	142	19,464	-	-	7,779	27,385	1,834	770	262	550	3,416	8,888	1,990	10,878
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.031390%	1,403	191,225	-	-	25,729	218,357	18,023	7,561	2,577	16,928	45,089	87,325	2,053	89,378
Political Subdivision	500108	North Dakota Firefighters Association	0.014659%	656	89,301	-	-	22,372	112,329	8,417	3,531	1,204	36,105	49,257	40,783	(5,447)	35,336
Political Subdivision	500109	James River Valley Library System	0.030641%	1,370	186,662	-	-	28,152	216,184	17,593	7,381	2,516	12,872	40,362	85,245	6,943	92,188
Political Subdivision	500110	Grand Forks Park District	0.179905%	8,036	1,095,966	-	-	214,812	1,318,814	103,294	43,334	14,771	15,755	177,154	500,500	63,008	563,508
Political Subdivision	500111	McIntosh County Housing Authority	0.003543%	158	21,584	-	-	-	21,742	2,034	853	291	3,041	6,219	9,857	(969)	8,888
School District	500113	Lonetree Special Education Unit	0.008748%	392	53,292	-	-	7,033	60,717	5,023	2,107	718	2	7,850	24,335	2,255	26,590
School District	500114	Roughrider Education Services Program (RESP)	0.002919%	131	17,782	-	-	5,535	23,448	1,676	703	240	6,540	9,159	8,120	732	8,852
Political Subdivision	500116	Western Area Water Supply Authority	0.087681%	3,917	534,145	-	-	129,219	667,281	50,343	21,120	7,199	82,375	161,037	243,932	39,937	283,869
Political Subdivision	500118	Crosby Park District	0.004088%	181	24,904	-	-	46,491	71,576	2,347	985	336	29,547	33,215	11,574	6,541	17,915
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.010197%	463	63,483	-	-	21,569	84,955	5,924	2,497	851	24,187	33,486	28,837	2,709	31,546
Political Subdivision	500122	Devils Lake Park Board	0.035175%	1,572	214,283	-	-	114,386	330,241	20,196	8,473	2,888	12,145	43,702	97,858	42,078	139,936
Political Subdivision	500123	North Central Soil Conservation District	0.007123%	320	43,393	-	-	30,667	74,380	4,090	1,833	585	8,133	14,524	19,814	8,169	27,983
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.007787%	347	47,438	-	-	45,658	93,443	4,471	1,876	639	-	6,986	21,663	33,603	
Political Subdivision	500125	Wahpeton Park Board	0.051559%	2,303	314,093	-	-	248,931	565,327	29,603	12,419	4,233	6,167	52,422	143,437	69,501	212,938
State	035000	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	92,13									

# Schedule of Pension Amounts by Employer\*

## Judges

Employer Type	Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		Total Employer Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred 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
State	018000	ND Supreme Court	100.000000%	\$ -	\$ 3,901,256	\$ -	\$ -	\$ 3,901,256	\$ 2,826,589	\$ 245,342	\$ 188,647	\$ -	\$ 3,260,578	\$ (121,345)	\$ -	\$ (121,345)
		<b>Total Judges System</b>	100.000000%	\$ -	\$ 3,901,256	\$ -	\$ -	\$ 3,901,256	\$ 2,826,589	\$ 245,342	\$ 188,647	\$ -	\$ 3,260,578	\$ (121,345)	\$ -	\$ (121,345)

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# Schedule of Pension Amounts by Employer\*

## Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of	Total Employer Expense
State	012500	Attorney General's Office	10.771219%	\$ 257,711	\$ 1,233,037	\$ -	\$ -	\$ 1,490,748	\$ 52,724	\$ 40,923	\$ 70,291	\$ 299,347	\$ 463,285	\$ 669,593	\$ (101,001)	\$ 568,592
State of ND	054000	Adjutant General ND National Guard	2.333074%	55,820	267,079	-	3,541	326,440	11,420	8,864	15,225	(92,288)	(56,779)	145,036	35,661	180,697
City	200010	City Of Cavalier	0.446866%	10,691	51,155	-	260	62,106	2,187	1,698	2,916	15,529	22,330	27,781	(6,527)	21,254
City	200016	City Of Ellendale	0.263317%	6,299	30,143	-	-	36,442	1,289	1,000	1,718	8,736	12,743	16,370	(3,558)	12,812
City	200028	City Of Thompson	0.135891%	3,251	15,556	-	7,403	26,210	665	516	887	8,844	10,912	8,447	(2,152)	6,295
City	200029	City Of Williston	20.177460%	482,764	2,309,818	-	596,301	3,388,883	98,766	76,660	131,675	120,785	427,886	1,254,332	80,954	1,335,286
City	200030	City Of Bowman	0.545644%	13,054	62,463	-	2,363	77,880	2,073	2,073	3,561	20,067	28,372	33,922	(5,514)	28,408
City	200070	City Of Powers Lake	0.285530%	6,832	32,686	-	6,948	46,466	1,398	1,085	1,863	18,287	22,633	17,750	(1,944)	15,806
City	200103	City Of Burlington	0.345351%	8,263	39,534	-	-	47,797	1,690	1,312	2,254	8,264	13,520	21,468	(3,334)	18,134
County	300001	Adams County	0.711018%	17,010	81,394	-	2,372	100,776	3,480	2,701	4,640	5,143	15,964	44,201	(1,105)	43,096
County	300003	Benson County	0.509752%	12,196	58,354	-	20,040	90,590	2,495	1,937	3,327	21,311	29,070	31,689	3,726	35,415
County	300006	Bowman County	0.420442%	10,059	48,130	-	3,243	61,432	2,058	1,597	2,744	39,436	45,835	26,137	(9,110)	17,027
County	300009	Cass County	22.044778%	527,442	2,523,579	-	643,935	3,694,956	107,907	83,755	143,861	193,820	529,343	1,370,414	183,211	1,553,625
County	300013	Dunn County	3.184108%	76,183	364,501	-	40,579	481,263	15,586	12,097	20,779	90,732	139,194	197,940	(7,756)	190,184
County	300020	Griggs County	0.364548%	8,722	41,732	-	-	50,454	1,784	1,385	2,379	27,030	32,578	22,662	(10,235)	12,427
County	300027	Mckenzie County	8.603100%	205,837	984,841	-	164,391	1,355,069	42,111	32,686	56,142	-	130,939	534,812	62,563	597,375
County	300028	Mclean County	2.697622%	64,543	308,811	-	15,750	389,104	13,205	10,249	17,604	65,737	106,795	167,697	(17,066)	150,631
County	300044	Slope County	0.174745%	4,181	20,004	-	7,423	31,608	855	664	1,140	12,520	15,179	10,862	(721)	10,141
County	300045	Stark County	3.876444%	92,747	443,757	-	-	536,504	18,975	14,728	25,297	123,907	182,907	240,981	(39,122)	201,859
County	300051	Ward County	10.183491%	243,648	1,165,757	-	16,660	1,426,065	49,847	38,690	66,456	198,486	353,479	633,058	(57,963)	575,095
County	300053	Williams County	11.925598%	285,331	1,365,185	-	51,734	1,702,250	58,374	45,309	77,825	331,735	513,243	741,354	(74,907)	666,447
<b>Total Public Safety with Prior Main System Service System</b>			<b>99.999998%</b>	<b>\$ 2,392,584</b>	<b>\$ 11,447,516</b>	<b>\$ -</b>	<b>\$ 1,582,943</b>	<b>\$ 15,423,043</b>	<b>\$ 489,487</b>	<b>\$ 379,929</b>	<b>\$ 652,584</b>	<b>\$ 1,517,428</b>	<b>\$ 3,039,428</b>	<b>\$ 6,216,506</b>	<b>\$ 24,100</b>	<b>\$ 6,240,606</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.

# Schedule of Pension Amounts by Employer\*

## Public Safety without Prior Main System Service

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	29.949840%	\$ 42,876	\$ 737,890	\$ -	\$ 9,576	\$ 790,342	\$ 57,007	\$ 25,576	\$ 28,742	\$ 59,684	\$ 171,009	\$ 294,228	\$ (18,632)	\$ 275,596
City	200097	City Of Devils Lake	14.435747%	20,666	355,661	-	6,719	383,046	27,477	12,328	13,854	22,410	76,069	141,821	(3,910)	137,911
City	200118	City of Berthold	0.978981%	1,401	24,120	-	637	26,158	1,863	836	939	1,478	5,116	9,618	(236)	9,382
County	300002	Barnes County	13.284073%	19,017	327,287	-	5,177	351,481	25,285	11,344	12,748	3,509	52,886	130,503	845	131,348
County	300030	Morton County	27.973321%	40,046	689,193	-	69,459	798,698	53,244	23,888	26,845	-	103,977	274,811	23,268	298,079
County	300040	Rolette County	13.378037%	19,152	329,602	-	7,454	356,208	25,464	11,424	12,839	6,421	56,148	131,426	704	132,130
<b>Total Public Safety without Prior Main System Service System</b>			<b>99.999999%</b>	<b>\$ 143,158</b>	<b>\$ 2,463,753</b>	<b>\$ -</b>	<b>\$ 99,022</b>	<b>\$ 2,705,933</b>	<b>\$ 190,340</b>	<b>\$ 85,396</b>	<b>\$ 95,967</b>	<b>\$ 93,502</b>	<b>\$ 465,205</b>	<b>\$ 982,407</b>	<b>\$ 2,039</b>	<b>\$ 984,446</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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	2019	2020	2021	2022	2023	Thereafter
State of ND	010100	Governor's Office	\$ 516,947	\$ 180,930	\$ 157,500	\$ 121,948	\$ 60,922	\$ (4,353)	\$ -
State of ND	010800	Secretary Of State	721,966	232,702	200,533	197,261	91,480	(10)	-
State	011000	Office Of Management & Budget	1,321,229	453,847	391,447	332,627	151,155	(7,847)	-
State	011200	Information Technology Dept	10,857,739	3,608,141	3,102,427	2,636,793	1,453,751	56,627	-
State	011700	State Auditor's Office	1,764,034	587,928	507,473	443,458	222,144	3,031	-
State	011800	Central Services	630,378	213,470	185,236	150,691	81,373	(392)	-
State of ND	012000	State Treasurer's Office	157,191	55,072	47,447	38,744	17,776	(1,848)	-
State	012500	Attorney General's Office	5,722,855	1,898,998	1,653,942	1,373,701	745,485	50,729	-
State of ND	012700	Tax Department	3,038,505	1,010,270	863,643	738,604	405,259	20,729	-
State of ND	013000	Facility Management	732,397	246,097	204,626	172,418	109,021	235	-
State of ND	014000	Office Of Administrative Hearings	272,009	90,289	80,833	67,712	31,543	1,632	-
State	016000	Legislative Council	1,638,221	557,280	496,420	389,897	181,363	13,261	-
State of ND	018000	ND Supreme Court	8,289,390	2,758,883	2,364,195	1,989,676	1,110,620	66,016	-
State of ND	018800	Commission On Legal Counsel For Indigents	1,308,292	440,695	388,338	318,346	154,731	6,182	-
State	019000	Retirement & Investment Office	875,030	302,018	266,943	197,980	103,764	4,325	-
State	019200	ND Public Employees Retirement System	687,900	237,929	200,603	183,769	75,869	(10,270)	-
State of ND	020100	Public Instruction	2,570,119	846,765	733,497	595,655	367,135	27,067	-
State	020200	Education Standards & Practice	200,025	65,208	56,211	47,988	29,644	974	-
State	021500	ND University System Office	664,363	204,871	183,655	163,311	99,729	12,797	-
State of ND	022300	ND Youth Correctional Center	1,838,462	591,323	515,755	428,536	268,647	34,201	-
State of ND	022400	Juvenile Services - DOCR	817,501	269,040	233,837	199,120	109,213	6,291	-
State	022600	Land Department	760,423	274,897	236,331	189,242	73,267	(13,314)	-
State	022700	Bismarck State College	2,167,234	728,389	632,337	501,743	280,706	24,059	-
State	022800	Lake Region State College	593,234	204,779	169,059	135,371	82,978	1,047	-
State	022900	Williston State College	752,228	237,946	208,745	175,720	113,642	16,175	-
State	023000	University Of North Dakota	16,342,993	5,426,015	4,581,138	3,853,808	2,382,458	99,574	-
State	023500	North Dakota State University	14,176,236	4,755,700	4,055,648	3,339,108	1,934,974	90,806	-
State	023800	ND St College Of Science	1,994,296	671,191	558,656	475,022	280,380	9,047	-
State	023900	Dickinson State University	1,291,568	426,173	368,541	291,799	184,947	20,108	-
State	024000	Mayville State University	1,579,732	534,972	468,928	358,798	201,958	15,076	-
State	024100	Minot State University	1,984,749	682,432	571,113	464,025	260,557	6,622	-
State	024200	Valley City State University	820,909	282,051	242,077	184,720	104,776	7,285	-
State of ND	025000	ND State Library	648,115	208,184	179,737	151,215	97,262	11,717	-
State of ND	025200	SCHOOL FOR THE DEAF	632,607	204,815	177,500	164,272	82,975	3,045	-
State of ND	025300	School For The Blind	347,118	108,252	93,249	94,714	50,243	660	-
State	026100	ND Board Of Nursing	469,049	154,961	140,109	115,049	53,466	5,464	-
State of ND	027000	Career & Technical Education	871,025	272,539	239,107	245,469	108,163	5,747	-
State of ND	030100	ND Department Of Health	8,918,683	3,011,289	2,594,922	2,116,653	1,142,034	53,785	-
State of ND	031000	Life Skills and Transition Center	5,035,634	1,733,242	1,464,728	1,165,335	656,933	15,396	-
State of ND	031200	North Dakota State Hospital	7,813,246	2,583,502	2,198,002	1,831,259	1,114,879	85,604	-
State of ND	031300	ND Veterans Home	2,226,041	758,829	654,855	532,251	278,097	2,009	-
State of ND	031600	Indian Affairs Commission	145,040	42,502	36,602	32,506	28,452	4,978	-
State of ND	032100	Veterans Affairs Department	178,578	60,316	52,498	42,712	22,953	99	-
State of ND	032500	Department Of Human Services	33,391,474	11,033,659	9,517,430	7,970,271	4,575,933	294,181	-
State of ND	036000	Protection & Advocacy Project	678,943	234,778	199,042	164,735	84,743	(4,355)	-
State	038000	Job Service North Dakota	3,102,464	996,259	812,793	723,792	544,396	25,224	-
State	040100	Insurance Department	1,526,075	499,280	440,274	363,692	202,172	20,657	-
State of ND	040500	Industrial Commission	3,488,256	1,197,269	1,044,860	837,354	406,364	2,409	-
State of ND	040600	ND Department Of Labor	336,104	118,149	103,998	82,355	31,052	550	-
State of ND	040800	Public Service Commission	1,421,199	467,033	402,435	334,389	196,161	21,181	-
State of ND	041200	Aeronautics Commission	189,894	71,751	63,519	40,580	16,093	(2,049)	-
State of ND	041300	Department Of Financial Institutions	997,647	346,299	298,612	236,654	119,012	(2,930)	-
State of ND	041400	ND Securities Department	345,731	115,157	101,197	80,917	46,342	2,118	-
State	042600	State Board Of Law Examiners	101,263	34,893	27,811	23,093	15,293	173	-
State	042700	ND State Board Of Cosmetology	34,522	11,195	9,728	8,231	4,991	377	-
State	042800	ND State Plumbing Board	208,670	68,738	60,325	51,118	26,817	1,672	-
State	047100	Bank Of North Dakota	5,358,319	1,789,412	1,560,706	1,285,805	696,373	26,023	-
State	047200	Public Finance Authority	81,494	26,971	23,248	19,081	11,532	662	-
State	047300	Housing Finance Agency	1,178,744	388,091	335,065	287,490	162,099	5,999	-
State	047500	Mill & Elevator Association	4,685,308	1,513,131	1,324,945	1,058,127	686,972	102,133	-
State	048500	Workforce Safety & Insurance	9,867,399	3,319,200	2,977,118	2,496,680	1,026,543	47,858	-
State of ND	050200	Field Services Division	3,504,597	1,174,228	1,020,576	863,808	439,893	6,092	-
State of ND	050400	Highway Patrol	746,769	239,851	200,660	184,006	113,126	9,126	-
State of ND	051700	Department Of Corrections Transitional Services	754,797	262,290	221,823	194,161	83,732	(7,209)	-
State of ND	051800	James River Correctional Ctr	4,065,600	1,334,165	1,166,467	1,018,284	525,812	20,872	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



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

## Main System (Continued)

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2019	2020	2021	2022	2023	Thereafter
State of ND	051900	State Penitentiary	\$ 4,974,024	\$ 1,678,550	\$ 1,455,668	\$ 1,222,276	\$ 615,126	\$ 2,404	\$ -
State	052000	Rough Rider Industries	517,932	169,704	141,491	126,404	76,802	3,531	-
State of ND	053000	Department Of Corrections And Rehabilitation	3,596,910	1,181,509	1,027,720	841,944	509,371	36,366	-
State of ND	054000	Adjutant General ND National Guard	5,134,452	1,737,538	1,508,798	1,220,190	654,919	13,007	-
State of ND	060100	Department Of Commerce	1,071,862	438,598	366,729	280,696	43,165	(57,326)	-
State of ND	060200	Dept Of Agriculture	1,582,001	536,856	457,735	378,539	209,723	(852)	-
State of ND	060700	Milk Marketing Board	98,046	32,141	27,680	23,526	13,953	746	-
State of ND	060800	ND Oilseed Council	28,764	9,469	8,768	7,251	2,950	326	-
State	061100	ND Soybean Council	97,414	39,461	32,251	24,261	6,884	(5,443)	-
State of ND	061400	ND Corn Utilization Council	98,037	24,225	19,954	36,007	16,554	1,297	-
State of ND	061600	State Seed Department	942,199	303,007	269,485	224,254	131,104	14,349	-
State	062400	Beef Commission	108,698	35,509	31,580	26,780	13,695	1,134	-
State of ND	062500	ND Wheat Commission	211,446	67,933	58,391	52,708	30,604	1,810	-
State of ND	062600	ND Barley Council	60,974	20,052	17,246	14,522	8,684	470	-
State	066500	State Fair Association	468,116	157,171	134,936	115,592	59,291	1,126	-
State of ND	067000	Racing Commission	65,016	21,545	18,624	15,259	9,104	484	-
State of ND	070100	Historical Society	1,842,095	617,381	532,856	458,224	231,740	1,894	-
State of ND	070900	ND Council On The Arts	130,816	43,996	37,494	32,420	17,496	(590)	-
State of ND	072000	Game & Fish Department	5,074,154	1,654,314	1,428,569	1,230,102	718,943	42,226	-
State of ND	075000	Parks & Recreation Department	1,706,312	588,089	512,256	408,970	192,126	4,871	-
State of ND	077000	Water Commission	3,021,159	1,002,978	867,253	713,405	406,500	31,023	-
State	080100	Department Of Transportation	26,084,071	8,647,478	7,337,257	6,199,963	3,713,555	185,818	-
State	090000	ND State Board Of Accountancy	235,003	80,637	74,368	59,213	19,542	1,243	-
State	090100	Board Of Medical Examiners	213,946	69,930	62,959	52,653	24,344	4,060	-
State	090200	Board Of Pharmacy	129,263	41,602	36,312	30,255	19,096	1,998	-
State	090600	Real Estate Commission	28,425	12,419	10,477	3,257	2,330	(58)	-
State	090900	Electrical Board	651,591	233,569	202,347	141,721	71,217	2,737	-
State	099501	ND System Information Technology Services	871,546	310,070	269,460	210,507	91,779	(10,270)	-
District Health Unit	100002	McIntosh District Health Unit	50,844	15,974	14,210	11,614	7,768	1,278	-
District Health Unit	100003	Wells County Dist Health Unit	145,578	45,113	40,110	34,940	22,879	2,536	-
District Health Unit	100004	Central Valley Health Unit	514,713	167,896	144,375	133,231	69,397	(186)	-
District Health Unit	100005	Dickey County Health District	117,351	36,774	32,544	30,196	16,855	982	-
District Health Unit	100006	Emmons County Public Health	107,704	35,541	31,680	26,925	12,705	853	-
District Health Unit	100007	Rolette County Public Health	260,398	84,984	75,437	62,643	34,698	2,636	-
District Health Unit	100008	Towner County Public Health Unit	59,525	18,581	16,629	14,545	8,871	899	-
District Health Unit	100009	Nelson-Griggs District Health Unit	76,702	24,823	21,616	18,180	11,125	958	-
District Health Unit	100010	First District Health Unit	1,202,558	392,474	342,024	297,532	161,325	9,203	-
District Health Unit	100011	Lake Region District Health Unit	430,219	140,098	121,690	98,238	63,374	6,819	-
District Health Unit	100012	Garrison Diversion Conservancy District	774,655	254,743	217,460	194,476	105,702	2,274	-
District Health Unit	100013	Upper Missouri Health Unit	646,781	201,455	176,878	162,334	92,810	13,304	-
District Health Unit	100014	Kidder County District Health Unit	47,095	14,561	13,237	11,339	6,436	1,522	-
District Health Unit	100015	Southwestern District Health Unit	698,728	227,958	198,687	161,888	101,220	8,975	-
District Health Unit	100017	City-County Health District	372,278	116,856	102,806	87,328	55,549	9,739	-
District Health Unit	100018	Sargent County District Health Unit	106,921	33,999	30,901	23,500	15,728	2,793	-
District Health Unit	100019	Traill District Health Unit	83,534	27,024	23,324	19,894	12,322	970	-
District Health Unit	100021	Cavalier County Health Dist	60,231	19,344	16,701	14,477	8,984	725	-
District Health Unit	100022	Walsh County Health District	171,883	52,759	46,011	39,719	28,419	4,975	-
District Health Unit	100023	Custer Health Unit	688,313	223,593	193,322	168,168	97,569	5,661	-
Political Subdivision	100024	Southeast Water Users District	470,579	145,497	134,835	122,549	65,552	2,146	-
City	200002	City Of Mcville	67,977	22,037	19,508	15,984	10,072	376	-
City	200003	City Of Drayton	123,018	40,601	34,989	31,545	15,522	361	-
City	200004	City Of Fessenden	20,095	5,678	4,745	5,810	3,549	313	-
City	200005	City Of Westhope	90,763	29,876	26,143	21,546	12,332	866	-
City	200006	City Of Belfield	79,897	33,504	26,085	25,416	2,479	(7,587)	-
City	200008	City Of Rolla	346,690	105,403	95,256	83,700	52,775	9,556	-
City	200009	City Of New Town	758,655	254,853	231,178	163,696	95,318	13,610	-
City	200010	City Of Cavalier	196,563	63,743	53,683	43,317	32,318	3,502	-
City	200011	City Of Harvey	316,274	100,672	88,098	76,946	45,936	4,622	-
City	200012	City Of Napoleon	84,544	23,887	20,513	18,801	14,767	6,576	-
City	200014	City Of Grand Forks	12,030,659	4,031,808	3,556,297	2,907,208	1,497,702	37,644	-
City	200015	City Of Killdeer	555,179	190,403	170,709	132,092	60,296	1,679	-
City	200016	City Of Ellendale	165,221	54,054	46,849	38,723	23,786	1,809	-
City	200017	City Of Wishek	192,231	67,509	62,229	44,598	16,645	1,250	-
City	200018	City Of Granville	1,938	871	359	(416)	506	618	-
City	200019	City Of Linton	78,005	27,039	22,471	20,273	9,647	(1,425)	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# 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	2019	2020	2021	2022	2023	Thereafter
City	200020	City Of Finley	\$ 24,332	\$ 10,473	\$ 8,795	\$ 4,007	\$ 1,866	\$ (809)	\$ -
City	200021	City Of Willton	79,493	27,969	24,773	16,237	9,927	587	-
City	200022	City Of Ray	43,716	19,453	15,674	5,759	4,861	(2,031)	-
City	200025	City Of Medora	97,673	34,626	29,083	21,378	13,223	(637)	-
City	200026	City Of Velva	(26,466)	(521)	(2,042)	(4,594)	(13,022)	(6,287)	-
City	200028	City Of Thompson	58,690	18,866	16,181	14,538	8,671	434	-
City	200029	City Of Williston	5,531,085	2,079,819	1,841,030	1,299,861	425,708	(115,333)	-
City	200030	City Of Bowman	330,315	111,886	98,036	74,042	44,132	2,219	-
City	200031	City Of Tioga	427,962	147,117	127,708	81,948	64,337	6,852	-
City	200033	City Of Rhame	38,082	9,200	7,948	11,947	7,779	1,208	-
City	200035	City Of Fargo	19,748,957	6,350,294	5,639,038	4,713,741	2,738,587	307,297	-
City	200036	City Of Jamestown	2,362,235	803,152	694,976	563,158	297,919	3,030	-
City	200037	City Of Beach	21,254	15,111	12,252	2,988	(4,418)	(4,679)	-
City	200038	City Of Glenburn	29,926	9,661	8,341	7,228	4,381	315	-
City	200040	City Of Kulm	14,237	4,811	3,190	3,803	2,034	399	-
City	200041	City Of Harwood	82,194	26,800	23,821	20,693	10,640	240	-
City	200045	City Of Mapleton	25,445	11,190	9,049	6,001	2,139	(2,934)	-
City	200046	City Of Wahpeton	1,193,195	382,461	329,837	274,677	180,869	25,351	-
City	200049	City Of Elgin	29,090	10,920	9,444	4,040	4,380	306	-
City	200050	City Of Rugby	364,095	116,208	102,085	88,227	50,477	7,098	-
City	200051	City Of New Salem	75,573	25,219	22,504	17,296	10,029	525	-
City	200052	City Of Walhalla	180,593	51,554	45,216	52,315	27,640	3,868	-
City	200053	City Of Gwinner	55,855	21,168	18,006	12,679	3,976	26	-
City	200054	City Of Kenmare	(3,742)	4,933	831	5,603	(9,102)	(6,007)	-
City	200055	City Of Watford City	2,340,322	786,308	707,984	552,319	275,340	18,371	-
City	200057	City Of Cooperstown	99,411	32,088	28,226	25,404	12,812	881	-
City	200058	City Of New England	31,566	10,371	8,234	6,467	6,381	113	-
City	200059	City Of Carrington	318,887	105,698	90,567	72,364	46,377	3,881	-
City	200060	City Of Mott	52,503	17,744	15,332	12,556	6,844	27	-
City	200061	City Of Larimore	54,557	19,072	16,781	11,423	7,000	281	-
City	200062	City Of Sherwood	23,261	6,887	6,123	6,564	3,234	453	-
City	200063	City Of Lamoure	48,383	17,841	14,766	14,170	3,651	(2,045)	-
City	200064	City Of Michigan	35,660	11,245	10,083	10,180	3,852	300	-
City	200065	City Of Park River	223,114	72,220	62,349	54,573	31,927	2,045	-
City	200067	City Of Hatton	37,557	11,722	9,996	8,205	6,175	1,459	-
City	200069	City Of Northwood	152,108	51,081	45,825	40,784	15,442	(1,024)	-
City	200070	City Of Powers Lake	16,110	3,828	3,114	7,855	1,245	68	-
City	200072	City Of Towner	72,386	21,353	19,319	18,829	10,215	2,670	-
City	200073	City Of Pembina	36,525	12,360	10,579	9,375	4,579	(368)	-
City	200075	City Of Underwood	35,394	11,860	10,103	8,531	4,869	31	-
City	200076	City Of New Leipzig	15,088	4,834	4,212	3,539	2,241	262	-
City	200077	City Of Stanley	460,139	152,527	133,873	95,009	65,513	13,217	-
City	200080	City Of Crosby	82,892	29,430	25,623	20,346	7,862	(369)	-
City	200083	City Of Grafton	841,985	270,387	235,689	206,614	117,985	11,310	-
City	200084	City Of Emerald	42,822	15,004	13,285	8,686	5,455	392	-
City	200085	City Of Lincoln	215,290	71,035	61,968	60,769	23,160	(1,642)	-
City	200086	City Of Minto	19,698	7,608	6,137	4,813	1,954	(814)	-
City	200087	City Of Ashley	99,882	32,301	29,179	22,503	14,098	1,801	-
City	200088	City Of Neche	17,840	5,746	4,828	4,234	2,781	251	-
City	200089	City Of Surrey	209,289	77,971	69,300	46,328	17,965	(2,275)	-
City	200090	City Of Hankinson	104,128	34,091	29,486	25,652	13,794	1,105	-
City	200091	City Of New Rockford	116,011	39,096	34,437	25,398	15,779	1,301	-
City	200094	City Of West Fargo	5,821,162	1,833,822	1,638,491	1,392,131	835,419	121,299	-
City	200097	City Of Devils Lake	878,285	297,602	272,808	184,606	107,748	15,521	-
City	200098	City Of Oakes	252,767	85,436	72,186	56,201	35,828	3,116	-
City	200100	City Of Mohall	72,774	22,425	19,180	18,697	11,466	1,006	-
City	200101	City Of Lidgerwood	40,473	14,149	12,570	8,625	4,845	284	-
City	200102	City Of McClusky	18,329	6,183	5,402	4,111	2,489	144	-
City	200103	City Of Burlington	145,995	49,727	45,122	32,008	16,961	2,177	-
City	200104	City Of Lisbon	304,434	95,967	85,980	75,672	44,149	2,666	-
City	200110	City Of Halliday	66,850	20,498	17,870	18,926	8,842	714	-
City	200111	City Of Maddock	79,675	27,017	24,041	18,513	9,484	620	-
City	200114	City Of Regent	28,378	11,640	10,602	6,709	461	(1,034)	-
City	200115	City Of Lakota	153,579	53,407	48,026	28,958	20,667	2,521	-
City	200117	City Of Alexander	159,745	50,533	46,835	32,986	23,389	6,002	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# 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	2019	2020	2021	2022	2023	Thereafter
City	200118	City of Berthold	\$ 23,847	\$ 8,726	\$ 7,925	\$ 4,261	\$ 2,715	\$ 220	\$ -
City	200119	City of Carson	53,625	19,812	18,072	9,818	5,502	421	-
City	200120	City of Dodge	41,150	12,545	11,661	10,542	5,817	585	-
County	300001	Adams County	611,210	198,544	175,512	143,075	85,076	9,003	-
County	300002	Barnes County	1,861,566	615,099	543,626	441,032	243,478	18,331	-
County	300003	Benson County	849,561	280,968	242,039	208,231	114,570	3,753	-
County	300004	Billings County	1,662,829	531,828	468,134	399,499	238,250	25,118	-
County	300005	Bottineau County	1,626,438	531,048	460,854	394,308	225,399	14,829	-
County	300006	Bowman County	769,609	254,590	220,661	185,777	102,053	6,528	-
County	300007	Burke County	639,441	221,538	189,612	156,090	75,095	(2,894)	-
County	300008	Burleigh County	9,469,723	3,053,851	2,689,370	2,304,090	1,305,701	116,711	-
County	300009	Cass County	5,961,969	1,837,235	1,475,199	1,318,342	1,237,384	93,809	-
County	300010	Cavalier County	1,013,151	337,885	293,740	236,497	137,663	7,366	-
County	300011	Dickey County	978,881	313,783	273,419	238,853	138,910	13,916	-
County	300012	Divide County	961,471	349,588	297,077	208,305	111,123	(4,622)	-
County	300013	Dunn County	2,195,899	740,127	651,839	503,941	279,748	20,244	-
County	300014	Eddy County	509,278	163,343	142,971	125,449	71,195	6,320	-
County	300015	Emmons County	689,380	223,295	193,688	176,753	91,735	3,909	-
County	300016	Foster County	665,523	202,705	177,006	182,578	96,209	7,025	-
County	300018	Grand Forks County	7,374,367	2,418,774	2,091,002	1,801,780	1,011,119	51,692	-
County	300019	Grant County	443,796	150,091	127,851	118,120	51,576	(3,842)	-
County	300020	Griggs County	282,666	95,299	80,223	71,937	37,544	(2,337)	-
County	300021	Hettinger County	480,883	167,790	144,053	110,674	60,050	(1,684)	-
County	300023	Lamoure County	1,087,147	359,550	318,812	248,838	146,490	13,457	-
County	300024	Logan County	388,052	132,569	116,176	91,209	46,533	1,565	-
County	300025	Mchenry County	775,511	254,237	221,708	177,848	108,820	12,898	-
County	300026	McIntosh County	539,834	182,659	159,305	127,177	68,411	2,282	-
County	300027	Mckenzie County	4,846,832	1,765,424	1,575,894	1,167,020	416,597	(78,103)	-
County	300028	Mclean County	2,000,880	667,540	576,389	471,670	270,591	14,690	-
County	300029	Mercer County	2,278,668	748,954	665,893	538,761	294,236	30,824	-
County	300030	Morton County	2,891,162	991,533	864,613	662,276	366,290	6,450	-
County	300031	Mountrail County	3,844,858	1,291,607	1,147,661	901,243	473,954	30,393	-
County	300032	Nelson County	843,929	272,106	238,396	207,107	117,235	9,085	-
County	300033	Oliver County	453,598	148,715	130,873	102,864	63,780	7,366	-
County	300034	Pembina County	1,541,089	503,719	438,877	368,323	214,169	16,001	-
County	300035	Pierce County	1,234,127	421,444	370,032	282,470	150,342	9,839	-
County	300036	Ramsey County	1,912,434	620,701	543,492	459,185	270,095	18,961	-
County	300037	Ransom County	872,335	282,335	246,286	209,712	123,268	11,506	-
County	300038	Renville County	640,941	213,092	184,789	155,890	83,844	3,326	-
County	300039	Richland County	3,228,903	1,026,261	894,788	780,844	480,775	46,235	-
County	300040	Rolette County	1,046,049	344,521	298,203	250,008	145,660	7,657	-
County	300042	Sheridan County	356,340	116,024	101,884	83,954	49,130	5,348	-
County	300044	Slope County	265,781	90,946	78,718	57,903	35,883	2,331	-
County	300045	Stark County	3,196,557	1,062,501	930,979	761,818	412,537	28,722	-
County	300046	Steele County	643,424	215,482	192,200	143,407	82,806	9,529	-
County	300047	Stutsman County	3,379,977	1,134,470	991,138	778,065	445,350	30,954	-
County	300048	Towner County	618,654	204,335	179,904	148,627	80,631	5,157	-
County	300049	Traill County	1,617,213	526,792	459,817	385,324	227,407	17,873	-
County	300050	Walsh County	1,726,093	568,339	493,995	415,568	232,079	16,112	-
County	300051	Ward County	5,837,054	1,903,573	1,676,024	1,435,359	771,739	50,359	-
County	300052	Wells County	798,742	248,894	213,668	206,666	116,583	12,931	-
County	300053	Williams County	6,533,316	2,201,303	1,962,122	1,541,962	768,231	59,698	-
School District	400002	McClusky Public Schools	100,053	31,109	27,461	23,157	15,828	2,498	-
School District	400003	Lake Region Special Education Unit	201,532	66,597	54,708	52,291	28,623	(687)	-
School District	400004	Lidgerwood Public School	208,626	65,635	57,811	51,528	30,177	3,475	-
School District	400006	Halliday Public School	67,690	19,433	17,187	16,777	9,772	4,521	-
School District	400007	Oliver-Mercer Special Education Unit	204,115	64,715	56,053	47,920	29,968	5,459	-
School District	400008	Underwood School District #8	242,838	75,631	67,327	57,724	35,908	6,248	-
School District	400010	New Town Public School District	1,446,960	445,072	400,148	364,408	206,733	30,599	-
School District	400011	Bottineau Public School	588,858	205,052	175,106	133,410	74,632	658	-
School District	400012	Peace Garden Special Services	153,942	52,918	45,338	35,272	20,193	221	-
School District	400014	Beulah Public School #27	648,887	202,303	179,922	175,883	83,291	7,488	-
School District	400016	St John School District #3	411,359	134,801	118,646	107,750	49,362	800	-
School District	400017	Ellendale Public School District #40	251,982	84,439	74,131	58,913	32,244	2,255	-
School District	400018	Rural Cass Special Education Unit	72,800	21,449	16,648	18,606	15,033	1,064	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# 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	2019	2020	2021	2022	2023	Thereafter	
School District	400019	Fargo Public Schools	\$ 12,642,358	\$ 4,028,805	\$ 3,518,702	\$ 3,108,992	\$ 1,819,545	\$ 166,314	\$ -	-
School District	400020	Surrey Schools	290,379	97,081	83,653	69,704	38,780	1,161	-	-
School District	400021	Jamestown Public School District #1	1,735,442	564,562	492,012	420,643	234,404	23,821	-	-
School District	400023	Warwick Public School	305,264	94,401	84,135	78,537	42,810	5,381	-	-
School District	400024	Souris Valley Special Services	(368,043)	(97,586)	(103,820)	(111,314)	(51,769)	(3,554)	-	-
School District	400025	Rugby Public School District #5	309,545	105,348	90,995	70,814	42,007	381	-	-
School District	400026	Billings County School District	107,563	42,189	34,767	21,300	12,327	(3,020)	-	-
School District	400027	Belcourt School District #7	2,395,097	780,173	667,093	589,207	341,723	16,901	-	-
School District	400028	West Fargo Public School #6	10,786,747	3,559,437	3,169,796	2,541,713	1,392,946	122,855	-	-
School District	400029	Minot Public School District #1	9,741,174	3,192,171	2,810,534	2,352,196	1,292,137	94,136	-	-
School District	400030	Belfield Public School #13	255,281	86,921	77,685	54,266	32,672	3,737	-	-
School District	400031	Minto Public School District #20	173,080	60,702	52,411	39,366	19,898	703	-	-
School District	400033	Harvey Public School Dist #38	336,645	114,944	100,877	83,230	38,312	(718)	-	-
School District	400034	Oakes Public Schools	192,820	65,899	54,258	55,162	21,876	(4,375)	-	-
School District	400035	Larimore Public School District #44	210,354	76,098	64,398	46,803	25,547	(2,492)	-	-
School District	400036	Hazen Public School District #3	401,064	125,858	110,371	94,371	61,796	8,668	-	-
School District	400038	Park River Area School District	277,138	92,659	80,064	66,177	35,993	2,245	-	-
School District	400039	Hillsboro Public School	309,337	99,065	86,523	76,630	45,175	1,944	-	-
School District	400040	Lisbon Public School	363,898	116,211	101,033	86,926	54,230	5,498	-	-
School District	400042	Northern Cass School District #97	380,699	120,768	106,088	86,105	57,504	10,234	-	-
School District	400043	Mandaree Public School #36	805,040	224,498	203,707	194,073	139,730	43,032	-	-
School District	400044	Thompson Public School	102,884	37,969	31,412	27,108	10,031	(3,636)	-	-
School District	400045	Northern Plains Special Ed Unit	52,949	17,677	14,935	12,747	7,417	173	-	-
School District	400046	Bowman County School District #1	447,446	140,700	123,948	106,282	70,417	6,099	-	-
School District	400047	Apple Creek Elementary School	6,423	2,786	2,013	1,022	436	166	-	-
School District	400048	Burke Central School	86,056	35,387	32,014	18,162	2,838	(2,345)	-	-
School District	400049	Washburn Public School	250,342	84,886	75,125	55,945	31,541	2,845	-	-
School District	400050	Enderlin Area School District #24	249,224	83,384	71,962	61,296	32,641	(59)	-	-
School District	400051	Midkota School	187,772	64,287	59,282	40,741	20,186	3,276	-	-
School District	400052	Velva Public School	232,636	74,836	65,304	55,840	32,867	3,789	-	-
School District	400053	Sheyenne Valley Special Education Unit	238,587	75,728	63,768	62,797	35,031	1,263	-	-
School District	400054	Center Stanton Public School	145,073	46,066	39,897	33,957	22,784	2,369	-	-
School District	400055	Burleigh County Special Education Unit	34,330	10,551	9,269	8,326	5,406	778	-	-
School District	400056	New Rockford Sheyenne Public School	187,710	58,895	51,919	46,639	26,772	3,485	-	-
School District	400057	James River Multidistrict Special Education Unit	220,979	71,176	61,386	55,595	30,947	1,875	-	-
School District	400058	Newburg United Public School	105,433	35,536	30,702	25,087	14,056	52	-	-
School District	400059	Napoleon Public School District #2	104,651	38,906	33,346	26,001	8,762	(2,364)	-	-
School District	400060	Yellowstone School District #14	179,368	57,310	52,223	43,617	22,526	3,692	-	-
School District	400061	Cavalier Public Schools	141,117	51,373	42,762	34,576	14,090	(1,684)	-	-
School District	400062	Richland School District #44	196,829	61,277	52,524	47,579	32,131	3,318	-	-
School District	400063	Fort Totten School District #30	241,548	75,689	66,010	62,904	35,586	1,359	-	-
School District	400064	Bismarck Public Schools	13,608,848	4,531,412	3,973,645	3,181,980	1,777,043	144,768	-	-
School District	400065	Solen Public School Dist #3	354,565	111,960	102,084	94,935	43,817	1,769	-	-
School District	400068	Lakota Public School District #66	159,633	55,621	48,826	37,405	18,063	(282)	-	-
School District	400069	Stanley Community Public School District #2	877,258	300,037	268,177	198,454	104,806	5,784	-	-
School District	400070	Mandan Public School District #1	3,550,144	1,209,783	1,049,046	828,509	454,782	8,024	-	-
School District	400072	Killdeer Public School #16	475,672	149,360	132,150	102,156	77,784	14,222	-	-
School District	400073	Glenburn School District	307,211	98,601	87,680	73,851	42,474	4,605	-	-
School District	400074	New Public School #8	656,859	209,585	190,607	152,230	91,964	12,473	-	-
School District	400075	Williston Public School #1	4,677,252	1,560,365	1,404,451	1,156,200	529,924	26,312	-	-
School District	400076	Valley City Public School	604,611	198,702	174,354	142,291	84,806	4,458	-	-
School District	400077	Dickinson Public Schools	4,382,719	1,369,913	1,224,275	1,056,420	631,773	100,338	-	-
School District	400078	Drayton Public School #19	187,799	52,860	46,645	51,973	31,932	4,389	-	-
School District	400079	Mohall Lansford Sherwood School	217,104	73,918	65,233	48,958	27,305	1,690	-	-
School District	400080	Westhope Public School #17	125,982	43,465	37,368	28,196	16,468	485	-	-
School District	400081	Kindred Public School District #2	259,818	81,341	70,906	60,217	41,142	6,212	-	-
School District	400082	Grafton Public School District #3	701,501	254,630	222,815	170,890	62,215	(9,049)	-	-
School District	400083	Wilton Public School District	211,898	67,228	60,215	51,610	28,118	4,727	-	-
School District	400084	Sheyenne Valley Career And Tech Center	75,244	24,132	21,462	17,250	10,981	1,419	-	-
School District	400085	White Shield School Dist #85	575,217	198,951	176,123	131,819	70,896	(2,572)	-	-
School District	400086	Tgu School District #60	911,267	309,122	269,227	218,670	110,021	4,227	-	-
School District	400087	Turtle Lake Mercer School District #72	280,763	96,538	86,322	53,224	38,184	6,495	-	-
School District	400088	Lamoure School District #8	240,104	77,888	67,232	54,068	35,111	5,805	-	-
School District	400089	Divide County School Dist #1	410,996	130,221	114,511	100,611	57,608	8,045	-	-
School District	400090	Mott/Regent School Dist #1	212,694	69,971	60,959	51,184	28,747	1,833	-	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# 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	2019	2020	2021	2022	2023	Thereafter
School District	400091	United Public School District # 7	\$ 501,552	\$ 182,390	\$ 160,073	\$ 111,462	\$ 51,621	\$ (3,994)	\$ -
School District	400092	Kulm Public School District #7	182,908	61,765	53,936	40,746	24,367	2,094	-
School District	400093	Midway Public School District #128	190,758	64,919	54,395	43,810	27,717	(83)	-
School District	400094	Dunseith School District #1	1,061,720	338,886	302,285	263,445	145,886	11,218	-
School District	400095	Carrington School District #49	293,578	89,642	78,434	71,381	47,366	6,755	-
School District	400096	Glen Ullin Public School #48	118,597	40,938	34,642	27,291	14,816	910	-
School District	400099	Manvel Public School	164,419	50,846	45,541	40,143	24,656	3,233	-
School District	400100	Maple Valley School District	152,946	52,250	45,518	37,589	16,788	801	-
School District	400101	North Border School District # 100	409,498	132,849	118,058	102,622	51,145	4,824	-
School District	400102	Mckenzie Cty Public School #1	2,026,976	640,339	579,560	473,360	291,118	42,599	-
School District	400103	Devils Lake Public School	1,447,100	485,390	421,105	355,275	186,073	(743)	-
School District	400104	Mt Pleasant School Dist #4	218,515	74,700	65,819	48,723	27,025	2,248	-
School District	400105	Central Cass Public School District #7	718,961	226,454	202,931	178,356	101,903	9,317	-
School District	400106	Milnor Public School District #2	215,725	72,870	64,040	48,113	29,265	1,437	-
School District	400107	Mapleton Public School	65,256	21,708	19,732	20,738	3,991	(913)	-
School District	400108	Linton Public School District #36	257,164	86,571	75,429	58,476	35,333	1,355	-
School District	400109	Tioga Public School District #15	398,130	134,732	117,758	89,719	52,834	3,087	-
School District	400114	Zeeland Public Schools	39,740	12,902	11,181	9,338	5,860	459	-
School District	400117	Garrison Public School District #51	377,707	124,698	110,491	88,204	48,859	5,455	-
School District	400118	Kenmare Public School District #28	207,228	76,737	66,512	48,486	18,018	(2,525)	-
School District	400119	Lewis & Clark Public Schools	266,021	83,373	72,846	64,796	37,484	7,522	-
School District	400120	Sw Special Education Unit	22,066	9,190	7,559	6,992	(71)	(1,604)	-
School District	400121	North Valley Career & Technology Center	107,789	36,713	32,492	24,193	13,444	947	-
School District	400122	Dakota Prairie Public School	274,809	95,030	82,189	61,391	34,890	1,309	-
School District	400123	Beach Public School District #3	272,768	104,012	87,873	59,968	24,210	(3,295)	-
School District	400124	Rollette Public School	213,012	66,356	59,451	52,138	30,978	4,089	-
School District	400125	Drake Public School District	179,223	56,524	50,272	37,246	29,640	5,541	-
School District	400137	New Salem Almont School District #49	327,137	104,648	92,957	79,618	46,392	3,522	-
School District	400138	Max Public School	135,475	47,404	40,353	32,533	16,197	(1,012)	-
School District	400139	East Central Special Education Unit	312,608	105,419	94,900	72,034	37,101	3,154	-
School District	400140	North Sargent School District #3	212,532	69,043	60,286	48,685	32,728	1,790	-
School District	400141	Wahpeton Public School District 37	669,918	226,231	194,856	157,500	89,700	1,631	-
School District	400142	Medina Public School District #3	152,373	47,096	41,626	36,614	23,521	3,516	-
School District	400143	Pingree-Buchanan School District	(25,517)	188	(2,866)	(3,517)	(10,758)	(8,564)	-
School District	400144	West River Student Services	62,168	22,543	20,125	16,190	4,163	(853)	-
School District	400145	Leeds Public School District 6	100,823	31,342	27,032	22,781	16,607	3,061	-
School District	400147	Sawyer Public School	62,493	19,163	15,536	19,414	8,565	(185)	-
School District	400148	Wilmax Multidistrict Special Education Unit	513,418	170,467	151,660	115,200	68,971	7,120	-
School District	400149	Great Northwest Education Cooperative	49,164	19,109	15,934	10,017	5,715	(1,611)	-
School District	400150	Anamoose Public School District #14	145,821	53,556	49,214	25,696	15,233	2,122	-
School District	400151	South Prairie School District #70	493,840	185,174	169,955	92,099	43,850	2,762	-
School District	400152	South East Education Cooperative	481,301	147,005	136,739	124,910	68,790	3,857	-
School District	400153	South Heart Public School District #9	281,946	90,482	83,786	73,031	31,738	2,909	-
Political Subdivision	500002	Cass County Water Resource District	133,371	43,254	37,950	32,182	19,160	825	-
Political Subdivision	500003	Walsh County Water Resource District	30,037	9,755	8,658	7,551	3,688	385	-
Political Subdivision	500005	Ramsey County Soil Conservation District	67,412	18,450	16,898	15,083	12,847	4,134	-
Political Subdivision	500006	James River Soil Conservation District	33,713	11,503	10,245	7,686	3,998	281	-
Political Subdivision	500007	Burleigh County Soil Conservation District	132,028	41,719	37,074	28,711	20,417	4,107	-
Political Subdivision	500008	Traill County Water Resource District	2,512	1,610	354	(651)	780	419	-
Political Subdivision	500009	Grafton Park District	10,927	7,945	5,902	5,110	(3,952)	(4,078)	-
Political Subdivision	500010	Cass County Soil Conservation District	120,156	39,935	35,452	30,672	13,581	516	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	100,851	33,191	29,740	24,127	13,334	459	-
Political Subdivision	500016	Greater Ramsey Water District	147,732	50,515	43,699	36,082	17,736	(300)	-
Political Subdivision	500017	Carnegie Regional Library	24,529	8,725	7,403	5,334	2,629	438	-
Political Subdivision	500018	Griggs County Public Library	42,725	12,960	11,708	10,310	6,700	1,047	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	238,352	79,110	68,855	56,414	33,507	466	-
Political Subdivision	500022	Consolidated Waste Ltd	86,350	29,140	25,804	19,284	11,398	724	-
Political Subdivision	500023	Walsh County Housing Authority	13,289	4,362	3,710	3,153	1,954	110	-
Political Subdivision	500024	Williams County Soil Conservation District	97,844	27,844	25,582	23,812	16,467	4,139	-
Political Subdivision	500025	Bowman City Park Board	106,593	33,683	30,736	22,464	16,120	3,590	-
Political Subdivision	500028	Williston Housing Authority	115,663	37,259	30,604	23,986	19,934	3,880	-
Political Subdivision	500030	Minot Rural Fire Department	106,889	34,949	31,543	26,814	12,565	1,018	-
Political Subdivision	500031	Central Plains Water District	109,134	32,690	28,143	27,223	18,014	3,064	-
Political Subdivision	500033	Ransom County Soil Cons Dist	15,648	4,732	3,486	3,070	4,051	309	-
Political Subdivision	500038	Jamestown Regional Airport	57,883	16,633	13,601	16,524	10,430	695	-

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

# 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	2019	2020	2021	2022	2023	Thereafter
Political Subdivision	500040	Fargo Park District	\$ 2,422,457	\$ 773,916	\$ 697,797	\$ 581,041	\$ 334,294	\$ 35,409	\$ -
Political Subdivision	500041	Bismarck Rural Fire Protection	304,558	100,199	89,085	74,051	38,047	3,176	-
Political Subdivision	500045	Dunseith Community Nursing Home	363,857	129,489	109,690	88,698	33,740	2,240	-
Political Subdivision	500047	Mercer County Soil Conservation District	41,309	12,799	11,062	6,279	8,028	3,141	-
Political Subdivision	500049	West Fargo Park District	690,667	221,461	196,124	165,449	98,415	9,218	-
Political Subdivision	500053	Stutsman County Housing Authority	81,594	27,862	24,936	20,218	8,393	185	-
Political Subdivision	500054	Grand Forks County Water Resource District	23,053	6,887	5,809	4,884	4,363	1,110	-
Political Subdivision	500055	Southeast Region Career & Technology Center	85,912	25,817	23,024	20,079	14,224	2,768	-
Political Subdivision	500056	Cavalier County Job Development Authority	24,815	8,123	7,065	5,816	3,532	279	-
Political Subdivision	500057	Barnes County Soil Conservation District	18,601	7,536	5,850	3,241	1,520	454	-
Political Subdivision	500059	Traill Rural Water District	94,462	27,205	24,504	26,831	13,808	2,114	-
Political Subdivision	500061	Ward County Water Resource District	16,139	5,230	4,465	3,899	2,385	160	-
Political Subdivision	500063	Southwest Water Authority	1,616,712	547,753	484,959	385,249	191,521	7,230	-
Political Subdivision	500068	Burleigh County Council On Aging	394,716	128,055	113,218	95,916	54,426	3,101	-
Political Subdivision	500072	Watford City Park District	554,237	171,695	158,242	138,679	74,927	10,694	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	51,934	16,960	14,696	12,330	7,356	592	-
Political Subdivision	500081	Ramsey County Housing Authority	113,139	38,926	33,993	26,629	13,710	(119)	-
Political Subdivision	500082	Grand Forks Public Library	338,428	113,662	100,050	76,797	45,040	2,879	-
Political Subdivision	500084	Rolette County Soil Conservation District	14,039	4,585	3,894	3,657	1,909	(6)	-
Political Subdivision	500085	Jamestown Parks And Recreation District	584,390	171,960	159,008	140,411	93,611	19,400	-
Political Subdivision	500091	Ramsey County Water Resource District	23,969	7,533	6,816	5,943	3,436	241	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	173,268	56,512	49,543	44,934	21,671	608	-
Political Subdivision	500108	North Dakota Firefighters Association	63,072	19,985	16,689	13,001	10,701	2,696	-
Political Subdivision	500109	James River Valley Library System	175,822	60,102	53,141	40,747	20,218	1,614	-
Political Subdivision	500110	Grand Forks Park District	1,141,660	375,127	334,072	258,131	156,732	17,598	-
Political Subdivision	500111	McIntosh County Housing Authority	15,523	5,178	4,387	3,835	2,106	17	-
School District	500113	Lonetree Special Education Unit	52,867	17,432	15,454	12,577	6,915	489	-
School District	500114	Roughrider Education Services Program (RESP)	14,289	5,796	5,083	1,807	1,611	(8)	-
Political Subdivision	500116	Western Area Water Supply Authority	506,244	192,056	171,391	100,091	44,446	(1,740)	-
Political Subdivision	500118	Crosby Park District	38,361	13,633	12,714	11,655	2,923	(2,564)	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	51,469	20,691	18,289	11,283	2,338	(1,132)	-
Political Subdivision	500121	Devils Lake Park Board	286,539	103,103	94,861	65,473	22,687	415	-
Political Subdivision	500122	North Central Soil Conservation District	59,856	20,527	18,926	15,643	4,258	502	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	86,457	25,450	23,699	21,682	13,583	2,043	-
Political Subdivision	500125	Wahpeton Park Board	512,905	158,951	147,362	134,006	70,894	1,692	-
State	030500	Tobacco Prevention/Control Committee	(225,322)	(46,853)	(47,588)	(84,677)	(46,204)	-	-
City	200047	City Of Bottineau	572,222	153,886	143,972	132,547	108,215	33,602	-
City	200079	City of Scranton	(15,062)	(7,608)	(7,454)	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	(21,638)	(10,927)	(10,711)	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	(8,068)	(1,359)	(1,359)	(2,082)	(3,268)	-	-
<b>Total Main System</b>			<b>\$ 522,251,229</b>	<b>\$ 173,082,012</b>	<b>\$ 150,603,936</b>	<b>\$ 124,734,511</b>	<b>\$ 69,607,161</b>	<b>\$ 4,223,609</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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	2019	2020	2021	2022	2023	Thereafter
State	018000	ND Supreme Court	\$ 640,678	\$ 741,868	\$ 627,410	\$ (505,797)	\$ (222,803)	\$ -	\$ -
		<b>Total Judges System</b>	<b>\$ 640,678</b>	<b>\$ 741,868</b>	<b>\$ 627,410</b>	<b>\$ (505,797)</b>	<b>\$ (222,803)</b>	<b>\$ -</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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

## Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2019	2020	2021	2022	2023	Thereafter
State	012500	Attorney General's Office	\$ 1,027,463	\$ 292,073	\$ 268,998	\$ 242,113	\$ 201,285	\$ 22,994	\$ -
State of ND	054000	Adjutant General ND National Guard	383,219	120,802	115,614	97,030	45,171	4,602	-
City	200010	City Of Cavalier	39,776	9,780	8,926	10,994	8,567	1,509	-
City	200016	City Of Ellendale	23,699	6,051	5,547	6,736	4,903	462	-
City	200028	City Of Thompson	15,298	2,807	2,629	5,774	3,757	331	-
City	200029	City Of Williston	2,960,997	817,290	772,478	663,743	538,319	169,167	-
City	200030	City Of Bowman	49,508	14,398	13,151	9,697	10,445	1,817	-
City	200070	City Of Powers Lake	23,833	8,476	7,737	3,214	4,455	(49)	-
City	200103	City Of Burlington	34,277	9,269	8,569	8,788	6,736	915	-
County	300001	Adams County	84,812	24,842	23,304	20,499	14,176	1,991	-
County	300003	Benson County	61,520	22,328	20,889	8,785	9,061	457	-
County	300006	Bowman County	15,597	6,233	5,251	2,084	4,210	(2,181)	-
County	300009	Cass County	3,165,613	987,691	938,675	781,741	414,278	43,228	-
County	300013	Dunn County	342,069	108,442	100,743	65,475	59,946	7,463	-
County	300020	Griggs County	17,876	3,068	2,441	6,546	5,853	(32)	-
County	300027	Mckenzie County	1,224,130	376,516	356,125	265,089	190,497	35,903	-
County	300028	Mclean County	282,309	81,378	75,414	63,337	55,850	6,330	-
County	300044	Slope County	16,429	5,656	5,175	1,660	3,110	828	-
County	300045	Stark County	353,597	102,341	94,085	85,529	67,831	3,811	-
County	300051	Ward County	1,072,586	313,663	291,713	258,278	192,751	16,181	-
County	300053	Williams County	1,189,007	360,294	333,386	261,001	220,702	13,624	-
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 12,383,615</b>	<b>\$ 3,673,398</b>	<b>\$ 3,450,850</b>	<b>\$ 2,868,113</b>	<b>\$ 2,061,903</b>	<b>\$ 329,351</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.



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

## Public Safety without Prior Main System Service

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							
				Total Deferred	2019	2020	2021	2022	2023	Thereafter	
City	200027	City of Mandan	29.949840%	\$ 619,333	\$ 223,783	\$ 217,224	\$ 165,134	\$ 13,192	\$ -	\$ -	
City	200097	City Of Devils Lake	14.435747%	306,977	112,933	109,772	82,771	1,501	-	-	
City	200118	City of Berthold	0.978981%	21,042	7,688	7,474	5,652	228	-	-	
County	300002	Barnes County	13.284073%	298,595	108,367	105,458	80,323	4,447	-	-	
County	300030	Morton County	27.973321%	694,721	249,685	243,559	187,184	14,293	-	-	
County	300040	Rolette County	13.378037%	300,060	108,986	106,057	80,877	4,140	-	-	
<b>Total Public Safety with Prior Main System Service System</b>				<b>99.999999%</b>	<b>\$ 2,240,728</b>	<b>\$ 811,442</b>	<b>\$ 789,544</b>	<b>\$ 601,941</b>	<b>\$ 37,801</b>	<b>\$ -</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
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

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions														
			2015	2016	2017	2018	2019	2020	2021	2022	2023	Thereafter					
During Year Ending Recognition Period			5.98	5.8568	5.511	5.4093	5.98	5.8568	5.511	5.4093							
Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share														
Total Deferred																	
State of ND	010100	Governor's Office	\$ (2,832)	\$ (26)	\$ 195	\$ (1,379)	\$ 62,492	\$ (40,325)	\$ 111,582	\$ (116,085)	\$ (24,467)	\$ 1,655	\$ 1,453	\$ (7,333)	\$ (11,353)	\$ (8,889)	\$ -
State of ND	010800	Secretary Of State	6,614	(3,864)	(3,023)	(3,221)	(239,169)	143,436	53,755	(81,927)	(46,007)	(21,593)	(20,814)	13,882	(11,039)	(6,443)	-
State of ND	011000	Office Of Management & Budget	(982)	(11,637)	(1,565)	(19,643)	(104,486)	166,639	55,460	(245,972)	(141,490)	(30,495)	(30,141)	(16,646)	(44,108)	(20,100)	-
State of ND	011200	Information Technology Dept	(30,058)	(70,066)	3,983	(164,885)	(658,292)	(215,301)	(251,732)	(397,705)	(983,534)	(312,792)	(310,488)	(190,706)	(126,978)	(42,570)	-
State of ND	011700	State Auditor's Office	5,305	(12,275)	7,525	2,253	(206,792)	157,537	3,333	(171,533)	(126,927)	(38,215)	(37,544)	(8,072)	(30,286)	(12,810)	-
State of ND	011800	Central Services	(1,328)	3,053	(2,268)	(1,732)	21,809	(54,934)	90,012	(76,150)	(26,110)	(3,909)	(3,978)	(6,067)	(6,264)	(5,892)	-
State of ND	012000	State Treasurer's Office	4,305	(1,827)	145	1,897	(4,997)	2,860	23,439	(46,000)	(20,647)	(3,814)	(3,810)	(5,964)	(3,338)	-	-
State of ND	012500	Attorney General's Office	(37,147)	15,618	54,247	(21,910)	(28,301)	325,066	(319,839)	59,417	5,872	5,966	6,182	8,580	(17,693)	2,837	-
State of ND	012700	Tax Department	14,020	(16,190)	11,219	(9,974)	(292,575)	42,707	(379,335)	(96,834)	(400,883)	(128,595)	(127,664)	(82,665)	(53,876)	(8,083)	-
State of ND	013000	Facility Management	(1,734)	(1,980)	1,754	(326)	(56,350)	(255,039)	(15,958)	(104,090)	(238,762)	(75,477)	(75,283)	(59,479)	(20,622)	(7,901)	-
State of ND	014000	Office Of Administrative Hearings	(842)	(3,133)	(565)	(1,059)	3,793	74,490	29,258	(1,759)	51,768	17,355	15,122	2,142	(213)	-	-
State of ND	016000	Legislative Council	(7,142)	(36,129)	1,693	(7,195)	161,454	514,760	(109,603)	26,729	231,732	91,557	91,039	54,051	(6,394)	1,479	-
State of ND	018000	ND Supreme Court	4,477	8,955	75,683	(2,513)	(503,279)	(28,746)	(1,098,830)	(147,860)	(949,219)	(300,245)	(298,575)	(216,350)	(122,671)	(11,378)	-
State of ND	018800	Commission On Legal Counsel For Indigents	8,760	(3,890)	(2,684)	1,066	16,636	232,858	23,374	(54,256)	89,919	37,262	37,176	27,419	(7,913)	(4,025)	-
State of ND	019000	Retirement & Investment Office	(4,218)	(4,369)	(1,809)	(4,885)	174,895	54,573	26,501	(27,008)	70,736	35,697	35,128	5,928	(3,604)	(2,413)	-
State of ND	019200	ND Public Employees Retirement System	4,981	(5,943)	(2,189)	6,520	(183,057)	100,501	13,417	(240,090)	(196,074)	(54,776)	(54,178)	(27,309)	(42,136)	(17,675)	-
State of ND	020100	Public Instruction	(11,745)	15,251	17,900	(11,801)	111,719	(370,457)	19,576	78,101	(62,241)	(24,873)	(25,207)	(32,909)	(5,015)	5,015	-
State of ND	020200	Education Standards & Practice	(1,852)	2,704	3,141	(925)	(4,082)	(51,552)	34,807	(9,486)	(10,104)	(4,371)	(4,353)	(2,187)	1,593	(786)	-
State of ND	021500	ND University System Office	2,593	(7,242)	(4,870)	(4,819)	(27,722)	3,808	138,004	119,007	167,899	40,480	40,563	44,764	33,544	8,638	-
State of ND	022300	ND Youth Correctional Center	(2,385)	386	13,437	(11,685)	16,001	(83,860)	162,995	268,770	78,157	8,443	8,397	8,204	33,658	19,455	-
State of ND	022400	Juvenile Services - DOCR	4,733	1,143	(867)	(5,659)	(43,839)	15,748	9,063	(2,374)	(6,037)	(3,653)	(3,525)	2,473	(724)	(608)	-
State of ND	022600	Land Department	1,668	(14,415)	(274)	(6,519)	(3,240)	132,791	45,287	(268,962)	(138,657)	(22,810)	(22,804)	(25,443)	(46,754)	(20,846)	-
State of ND	022700	Bismarck State College	(14,484)	(15,731)	18,841	(22,228)	123,113	118,770	(344,331)	93,277	(63,223)	(10,530)	(10,530)	(30,853)	(17,045)	5,374	-
State of ND	022800	Lake Region State College	1,870	3,486	6,111	6,073	(25,453)	(155,074)	(155,935)	(84,647)	(241,249)	(71,538)	(71,457)	(63,890)	(28,420)	(5,944)	-
State of ND	022900	Williston State College	6,482	2,825	2,935	(4,892)	(3,152)	(49,993)	(32,898)	143,352	71,870	12,651	13,262	22,819	10,475	-	-
State of ND	023000	University Of North Dakota	(42,462)	123,654	138,642	(32,666)	(954,401)	(3,671,284)	(1,167,815)	(840,218)	(3,427,705)	(1,120,543)	(1,117,212)	(867,106)	(256,795)	(66,049)	-
State of ND	023500	North Dakota State University	(63,634)	(75,722)	94,717	(48,545)	(303,160)	(1,211,569)	(1,544,226)	(561,078)	(2,169,746)	(656,623)	(656,623)	(564,041)	(247,103)	(46,128)	-
State of ND	023800	ND St College Of Science	(9,749)	2,636	29,590	(5,384)	(231,066)	(309,737)	(464,455)	(167,525)	(647,522)	(203,579)	(202,774)	(155,800)	(72,285)	(13,084)	-
State of ND	023900	Dickinson State University	(5,493)	6,782	5,546	(9,227)	(134,415)	(171,392)	123,342	(45,095)	(16,429)	(16,715)	(27,374)	6,512	8,911	-	-
State of ND	024000	Mayville State University	(9,012)	3,078	6,728	(3,305)	218,328	18,799	(82,459)	33,947	56,706	30,661	29,959	(4,875)	(1,356)	-	-
State of ND	024100	Minot State University	(2,724)	1,343	31,958	910	(105,769)	(158,022)	(569,600)	(201,606)	(618,464)	(179,555)	(179,190)	(157,579)	(86,954)	(15,186)	-
State of ND	024200	Valley City State University	(3,609)	(6,331)	8,419	(3,948)	74,854	2,022	(199,352)	(2,316)	(105,259)	(24,626)	(24,865)	(36,433)	(18,861)	(474)	-
State of ND	025000	ND State Library	(4,123)	(322)	1,501	(5,374)	(12,238)	(66,822)	(71,021)	86,646	(16,211)	(11,791)	(11,736)	(7,415)	8,579	6,152	-
State of ND	025200	SCHOOL FOR THE DEAF	6,525	(606)	(137)	552	(131,873)	74,879	26,786	(31,852)	(13,811)	(9,230)	(8,812)	9,918	(3,317)	(2,307)	-
State of ND	025300	School For The Blind	6,096	8,368	978	198	(122,198)	(15,491)	86,259	(31,208)	(11,617)	(10,534)	(10,146)	9,054	2,354	2,579	-
State of ND	026100	ND Board Of Nursing	(1,565)	(4,171)	(970)	(4,225)	25,906	169,477	13,830	38,339	124,691	40,936	40,857	32,822	7,497	-	-
State of ND	027000	Career & Technical Education	37,003	6,294	(1,039)	(4,850)	(369,236)	332,374	34,749	(8,343)	65,910	7,055	53,221	686	(998)	-	-
State of ND	030100	ND Department Of Health	(17,621)	(39,705)	61,677	(25,586)	(28,851)	281,359	(996,604)	(338,490)	(789,917)	(203,464)	(203,310)	(201,599)	(153,998)	(27,546)	-
State of ND	031000	Life Skills and Transition Center	(7,711)	9,891	51,960	(31)	14,259	(462,973)	(1,001,376)	(489,329)	(1,222,590)	(339,008)	(339,030)	(329,025)	(178,497)	(37,030)	-
State of ND	031200	North Dakota State Hospital	54,941	15,978	86,700	(135,849)	(409,200)	(866,962)	(1,305,298)	269,298	(1,199,962)	(400,990)	(399,803)	(320,945)	(88,323)	10,099	-
State of ND	031300	ND Veterans Home	516	(3,621)	(8,120)	(4,867)	17,211	1,441	1,844	(236,745)	(196,137)	(43,213)	(43,270)	(46,125)	(45,247)	(18,282)	-
State of ND	031600	Indian Affairs Commission	71	5,890	1,864	(1,048)	(5,339)	(82,070)	5,700	51,555	7,085	(3,178)	(3,160)	(435)	10,036	3,822	-
State of ND	032100	Veterans Affairs Department	163	8,872	3,173	(875)	6,200	(18,836)	20,298	(17,963)	(3,156)	139	118	(683)	(1,307)	(1,423)	-
State of ND	032500	Department Of Human Services	10,160	(3,589)	161,786	(579,388)	(1,056,583)	(1,330,318)	(1,742,060)	545,488	(2,031,529)	(695,757)	(692,258)	(488,153)	(152,796)	(2,565)	-
State of ND	036000	Protection & Advocacy Project	(4,210)	(857)	(736)	1,687	(29,469)	(59,896)	10,876	(151,762)	(156,656)	(41,909)	(41,796)	(34,792)	(26,804)	(11,355)	-
State of ND	038000	Job Service North Dakota	(986)	47,577	(7,875)	(26,123)	(481,831)	(1,894,586)	(44,281)	(118,113)	(1,211,587)	(432,228)	(430,611)	(306,332)	(31,500)	(10,916)	-
State of ND	040100	Insurance Department	(2,402)	(11,490)	4,739	(12,768)	34,850	150,207	(42,136)	133,799	153,237	44,700	44,592	35,881	18,908	9,156	-
State of ND	040500	Industrial Commission	(19,123)	(20,277)	2,361	7,888	157,772	416,200	(513)	(988,179)	(53,478)	24,515	24,054	(8,353)	(66,433)	(27,261)	-
State of ND	040600	ND Department Of Labor	(5,888)	(5,588)	5,525	(1,217)	6,494	168,440	(86,505)	(29,026)	6,868	9,131	9,105	3,739	(12,899)	(2,208)	-
State of ND	040800	Public Service Commission	(6,075)	(5,318)	9,078	(6,226)	(38,430)	35,157	(291,190)	119,055	(87,942)	(32,680)	(32,533)	(25,699)	(5,299)	8,539	-
State of ND	041200	Aeronautics Commission	(1,258)	553	(545)	2,435	80,277	32,496	1,687	(50,065)	4,186	10,259	9,994	(3,764)	(6,598)	(3,605)	-
State of ND	041300	Department Of Financial Institutions	(2,275)	(7,054)	984	(11,457)	45,972	7,595	8,951	(149,946)	(110,502)	(20,781)	(27,954)	(28,918)	(12,213)	-	-
State of ND	041400	ND Securities Department	(4,856)	428	(4,579)	(3,445)	35,093	(27,018)	54,737	(4,344)	22,650	8,177	8,078	3,771	3,213	(589)	-
State of ND	042600	State Board Of Law Examiners	(17,940)	(17,241)	(16,554)	(18,072)	2,604	(23,489)	(25,773)	1,932	(65,067)	(20,183)	(20,129)	(16,624)	(6,911)	(1,220)	-
State of ND	042700	ND State Board Of Cosmetology	(279)	(73)	(111)	(170)	(316)	(3,794)	2,423	1,346	(122)	(123)	70	429	91	-	-
State of ND	042800	ND State Plumbing Board	(1,426)	(443)	(501)	(946)	(4,826)	21,740	6,050	1,317	12,154	3,667	3,685	4,193	583	26	-
State of ND	047100	Bank Of North Dakota	(13,439)	(20,908)	(8,562)	(11,788)	85,235	15,160	341,877	(233,890)	33,058	26,089	25,849	14,221	(14,513)	(18,588)	-
State of ND	047																

# 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	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions										Thereafter				
			2015	2016	2017	2018	2015	2016	2017	2018	2019	2020		2021	2022	2023	
During Year Ending Recognition Period			5.98	5.8568	5.511	5.4093	5.98	5.8568	5.511	5.4093							
Differences between Employer Contributions and Share of			Contributions				Changes in Proportionate Share				Total Deferred						
State of ND	050200	Field Services Division	\$ (15,772)	\$ (14,785)	\$ (10,010)	\$ 1,878	\$ (139,757)	\$ 202,877	\$ 213,238	\$ (319,200)	\$ (88,936)	\$ (15,678)	\$ (15,159)	\$ 5,732	\$ (39,819)	(24,012)	\$ -
State of ND	050400	Highway Patrol	(3,027)	900	7,389	(4,103)	(161,131)	(92,414)	(156,844)	22,144	(179,504)	(66,860)	(37,173)	(10,525)	1,366	-	
State of ND	051700	Department Of Corrections Transitional Services	10,323	(9,625)	2,803	4,277	(145,743)	120,300	(72,435)	(205,105)	(198,920)	(53,509)	(53,059)	(43,583)	(15,198)	-	
State of ND	051800	James River Correctional Ctr	25,679	(7,508)	(11,200)	(7,482)	(358,866)	345,107	(152,329)	130,775	131,249	32,364	78,713	540	(12,091)	-	
State of ND	051900	State Penitentiary	49,572	(2,392)	(5,851)	18,323	(236,918)	269,581	225,941	(563,307)	(235,718)	(46,522)	(45,894)	(21,724)	(80,339)	(41,239)	-
State	052000	Rough Rider Industries	(958)	521	3,400	(1,783)	(93,613)	(94,369)	(78,812)	(25,182)	(147,111)	(50,508)	(32,397)	(11,977)	(2,040)	-	
State of ND	053000	Department Of Corrections And Rehabilitation	(3,444)	8,411	(13,990)	(21,021)	119,135	(415,722)	190,666	105,763	21,265	(2,474)	(2,859)	(11,861)	32,047	6,412	
State of ND	054000	Adjutant General ND National Guard	(34,469)	(6,244)	(1,683)	(13,497)	207,309	(101,663)	239,517	(403,433)	(183,737)	(23,443)	(24,021)	(49,705)	(55,023)	(31,545)	
State of ND	060100	Department Of Commerce	(495)	(34,344)	2,566	56,398	(49,403)	492,462	(73,254)	(999,900)	(607,178)	(117,373)	(117,207)	(120,231)	(180,975)	(71,392)	
State of ND	060200	Dept Of Agriculture	1,572	7,134	1,935	(2,557)	(46,630)	(202,384)	29,969	(213,274)	(265,762)	(74,983)	(74,831)	(62,676)	(36,941)	-	
State of ND	060700	Milk Marketing Board	(897)	(236)	(269)	(502)	(3,460)	(11,645)	3,909	(1,221)	(6,319)	(2,417)	(2,400)	(1,395)	21	(128)	
State of ND	060800	ND Oilseed Council	(12)	328	(38)	(78)	2,074	15,299	3,553	12,611	4,120	4,112	3,394	794	191	-	
State	061100	ND Soybean Council	(1,768)	(488)	(563)	5,446	1,279	(9,433)	13,274	(96,007)	(70,720)	(16,212)	(16,209)	(15,887)	(15,561)	(6,851)	
State of ND	061400	ND Corn Utilization Council	15,986	(2,168)	(246)	(531)	(154,346)	49,787	10,101	5,459	(12,290)	(12,307)	(11,845)	1,826	373	-	
State of ND	061600	State Seed Department	(3,469)	(2,664)	1,450	(2,381)	41,094	26,452	85,532	105,849	163,815	45,265	45,138	38,389	27,195	7,828	
State	062400	Beef Commission	(571)	(120)	(228)	(441)	(790)	19,938	6,175	16,955	5,131	5,138	4,873	1,448	365	-	
State of ND	062500	ND Wheat Commission	165	(505)	(573)	(1,082)	(30,962)	(15,219)	8,817	144	(13,379)	(6,512)	(6,409)	(976)	591	(73)	
State of ND	062600	ND Barley Council	(571)	(1,149)	(168)	(315)	(1,344)	(7,984)	1,603	(759)	(4,561)	(1,648)	(1,127)	(64)	(79)	-	
State	065500	State Fair Association	5,443	(1,189)	(297)	(983)	(48,512)	26,415	(25,720)	(41,896)	(53,483)	(15,543)	(15,400)	(8,957)	(10,339)	(3,244)	
State of ND	067000	Racing Commission	(586)	(153)	(174)	(327)	1,859	(8,205)	2,684	(788)	(2,965)	(965)	(974)	29	(85)	-	
State of ND	070100	Historical Society	(2,630)	(3,522)	(8,435)	(1,443)	(155,210)	105,000	41,162	(194,321)	(140,426)	(39,080)	(38,550)	(15,169)	(32,913)	(14,714)	
State of ND	070900	ND Council On the Arts	(1,182)	(282)	(423)	(293)	(11,019)	(18,564)	18,776	(4,374)	(21,647)	(6,488)	(6,449)	(3,986)	(2,857)	(1,867)	
State of ND	072000	Game & Fish Department	(19,491)	(11,217)	(9,477)	(22,865)	(300,148)	(418,972)	206,200	(4,402)	(212,566)	(96,247)	(95,180)	(32,279)	13,022	(2,062)	
State of ND	075000	Parks & Recreation Department	(4,121)	(22,956)	2,362	(4,134)	15,832	360,884	(208,793)	(126,792)	(57,604)	4,014	3,857	(12,224)	(43,445)	(9,506)	
State of ND	077000	Water Commission	(8,236)	(20,295)	17,543	(14,588)	(7,263)	16,983	(308,708)	74,189	(143,664)	(44,972)	(44,919)	(42,302)	(15,982)	4,511	
State	080100	Department Of Transportation	(142,860)	(8,362)	115,948	(92,955)	(1,616,173)	(3,715,660)	(2,355,997)	(847,628)	(4,592,716)	(1,510,351)	(1,504,466)	(1,125,144)	(381,587)	(71,168)	
State	090000	ND State Board Of Accountancy	13	(9,173)	(362)	(694)	24,142	175,211	2,493	1,153	90,718	32,861	32,782	24,760	281	34	
State	090100	Board Of Medical Examiners	(794)	(3,991)	4,467	(826)	(641)	106,368	(47,144)	36,504	51,355	16,092	16,097	13,829	2,639	2,698	
State	090200	Board Of Pharmacy	(1,000)	(262)	(297)	(593)	2,938	(13,969)	3,418	13,389	6,120	826	826	851	2,657	966	
State	090600	Real Estate Commission	(586)	(147)	2,353	3,824	33,139	(8,859)	(27,705)	(9,304)	(14,234)	(1,707)	(1,818)	(6,929)	(3,365)	(415)	
State	090900	Electrical Board	(6,938)	(4,477)	8,708	(1,904)	149,697	78,416	(186,347)	(41,232)	(64,999)	(3,711)	(4,190)	(29,389)	(24,443)	(3,266)	
State	099501	ND System Information Technology Services	(9,699)	(12,696)	(3,995)	8,606	75,612	78,291	116,772	(248,548)	(69,916)	(1,671)	(1,890)	(14,298)	(33,900)	(18,157)	
District Health Unit	100002	McIntosh District Health Unit	(64)	(90)	(82)	(267)	4,059	(3,169)	362	12,668	10,018	2,456	2,443	1,865	2,318	936	
District Health Unit	100003	Wells County Dist Health Unit	(790)	3,243	(3,471)	(512)	769	(27,643)	41,187	21,116	28,916	6,483	6,486	7,083	7,305	1,559	
District Health Unit	100004	Central Valley Health Unit	3,301	(1,691)	(10,718)	8,278	(101,592)	(7,955)	86,347	(72,286)	(41,240)	(16,194)	(15,863)	479	(4,819)	(4,843)	
District Health Unit	100005	Dickey County Health District	(263)	(175)	(252)	(481)	(15,299)	(1,191)	34,504	2,432	17,591	3,741	3,791	6,375	3,538	146	
District Health Unit	100006	Emmons County Public Health	(1,343)	(284)	(58)	(2,086)	(1,217)	29,717	4,741	3,354	17,527	5,681	5,689	5,392	667	98	
District Health Unit	100007	Rollette County Public Health	(1,985)	(4,234)	(1,497)	(842)	11,573	14,726	35,867	11,120	38,569	11,531	11,501	9,674	5,085	578	
District Health Unit	100008	Towner County Public Health Unit	(267)	(68)	(938)	(309)	(169)	(3,926)	17,392	7,151	13,967	3,496	3,498	3,667	2,789	717	
District Health Unit	100009	Nelson-Griggs District Health Unit	(606)	(199)	(225)	(390)	197	(7,543)	3,848	4,777	1,972	78	77	336	1,149	332	
District Health Unit	100010	First District Health Unit	6,385	11,424	(5,990)	(19,344)	(98,663)	34,613	61,198	9,986	19,447	717	1,025	15,025	3,388	(708)	
District Health Unit	100011	Lake Region District Health Unit	(2,646)	(399)	(124)	(1,838)	25,684	(58,448)	(16,876)	44,673	3,009	(1,361)	(1,441)	(3,773)	6,344	3,240	
District Health Unit	100012	Garrison Diversion Conservancy District	(1,448)	(2,374)	(4,141)	3,752	(18,655)	(28,680)	(13,529)	(70,941)	(103,703)	(36,103)	(35,702)	(15,261)	(11,553)	(5,084)	
District Health Unit	100013	Upper Missouri Health Unit	5,564	4,856	(1,171)	(6,862)	(105,724)	87,253	(56,156)	118,382	66,145	9,192	9,526	23,688	15,299	8,440	
District Health Unit	100014	Kidder County District Health Unit	(127)	(465)	716	(137)	(29)	16,807	(9,002)	16,810	16,233	4,342	4,342	3,970	2,316	1,263	
District Health Unit	100015	Southwestern District Health Unit	(2,801)	2,384	(1,467)	(3,373)	35,789	(92,965)	27,949	46,759	18,978	2,876	2,768	(425)	10,478	3,281	
District Health Unit	100017	City-County Health District	(2,186)	(4,266)	3,855	(2,816)	(4,658)	20,240	(61,229)	95,238	44,309	8,258	8,278	9,014	11,767	6,992	
District Health Unit	100018	Sargent County District Health Unit	(393)	(137)	(395)	(2,098)	24,909	(3,402)	10,806	31,217	36,660	10,734	10,650	6,723	6,349	2,204	
District Health Unit	100019	Travill District Health Unit	(739)	(220)	(245)	(447)	(2,722)	(11,432)	2,137	3,652	(9,011)	(1,633)	(1,620)	(772)	769	245	
District Health Unit	100021	Cavelier County Health Dist	(526)	516	(151)	(298)	(3,343)	(8,940)	2,520	2,989	(1,689)	(1,159)	(1,146)	(308)	718	206	
District Health Unit	100022	Walsh County Health District	(1,318)	469	4,360	(2,536)	(4,009)	(26,504)	(21,228)	50,815	14,145	538	547	2,054	7,362	3,654	
District Health Unit	100023	Custer Health Unit	5,342	(194)	(1,673)	(2,164)	(58,319)	(51,067)	(1,595)	(21,396)	(11,409)	(11,232)	(11,299)	2,828	(284)	-	
Political Subdivision	100024	Southeast Water Users District	-	-	(26,380)	(1,069)	-	-	373,872	1,913	222,072	63,210	63,210	63,210	32,378	64	
City	200002	City Of McVillie	(446)	967	1,378	(1,008)	7,072	(10,261)	26,154	(500)	9,553	2,691	2,669	2,033	2,273	(113)	
City	200003	City Of Drayton	654	(3,848)	454	(3,133)	(22,073)	19,828	(4,077)	(6,766)	(9,498)	(3,278)	(3,205)	(98)	(2,168)	(749)	
City	200004	City Of Fessenden	1,349	174	(56)	(110)	(14,349)	2,384	1,692	(2,670)	(1,860)	(1,816)	374	510	122	-	
City	200005	City Of Westhope	(674)	(322)	(151)	(1,566)	2,833	(1,853)	4,537	3,364	3,913	1,118	1,111	808	738	138	
City	200006	City Of Bejfield	6,937	(3,227)	(1,243)	4,664	(59,672)	25,989	12,031	(124,524)	(97,185)	(25,133)	(24,954)	(16,868)	(21,160)	(9,070)	
City	200008	City Of Rolla	2,532	988	3,991	(5,958)	(7,004)	22,585	24,571	106,600	109,810	26,966	26,982	27,137	21,153	7,572	
City	200009	City Of New Town	11,490	14,206	8,247	(1,720)	228,705	57,661	11,257	122,544	225,499	78,312	77,511	36,387	24,145	9,144	
City	200010	City Of Cavalier	(1,421)	1,740	2,001	(1,127)	5,285	(77,394)	(31,219)	21,462	(37,661)	(13,814)	(13,826)	(12,612)	1,051	1,540	

\*Based on a measurement date of June

# 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				Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions				Total Deferred						
			2015	2016	2017	2018	2015	2016	2017	2018	2019	2020	2021	2022	2023	Thereafter	
			5.98	5.8568	5.511	5.4093	5.98	5.8568	5.511	5.4093							
			Differences between Employer Contributions and Share of				Changes in Proportionate Share										
			Contributions														
City	200011	City Of Harvey	\$ (512)	\$ (3)	\$ 1,181	\$ (6,227)	\$ (18,989)	\$ (8,852)	\$ 13,306	\$ 34,716	\$ 21,675	\$ 3,123	\$ 3,188	\$ 6,601	\$ 6,609	\$ 2,154	\$ -
City	200012	City Of Napoleon	2,371	(1,140)	7,504	(1,210)	(21,756)	38,804	(119,307)	79,264	4,349	(2,668)	(2,601)	(348)	4,062	5,904	-
City	200014	City Of Grand Forks	(33,922)	(49,988)	(230,611)	(54,245)	565,606	706,146	1,931,067	(670,733)	988,488	375,477	373,701	270,521	23,647	(54,858)	-
City	200015	City Of Killdeer	(1,651)	(8,057)	(3,131)	6,006	80,964	140,121	57,184	(33,976)	102,316	40,449	40,184	23,956	(158)	(2,115)	-
City	200016	City Of Ellendale	(4,563)	(3,860)	(4,058)	(4,475)	6,688	(17,424)	8,327	(2,599)	(1,515)	(1,520)	(1,520)	1,383	403	-	-
City	200017	City Of Wishek	347	(1,559)	(298)	(571)	55,790	106,059	2,137	3,941	73,478	28,187	28,002	16,242	792	255	-
City	200018	City Of Granville	97	(64)	2,388	2,216	1,025	515	(27,507)	4,613	(9,846)	(3,031)	(3,037)	(3,230)	(1,067)	519	-
City	200019	City Of Linton	(898)	(1,172)	(316)	(1,311)	(16,591)	(9,991)	10,400	(29,478)	(29,907)	(8,693)	(8,632)	(5,495)	(4,758)	(2,329)	-
City	200020	City Of Finley	(2,340)	(1,889)	(1,475)	(220)	21,684	(7,874)	(2,919)	(14,609)	(13,246)	(1,970)	(2,036)	(4,966)	(3,150)	(1,124)	-
City	200021	City Of Wilton	(1,073)	(984)	640	(1,193)	33,057	(10,043)	3,119	961	7,420	4,104	4,000	(973)	306	(17)	-
City	200022	City Of Ray	415	4,331	(269)	1,720	42,947	(60,778)	2,902	(37,926)	(41,011)	(8,746)	(14,472)	(6,450)	(2,741)	-	-
City	200025	City Of Medora	(1,346)	619	1,802	(1,474)	15,446	(38,995)	1,456	(21,116)	(30,390)	(7,779)	(7,827)	(9,201)	(3,873)	(1,710)	-
City	200026	City Of Velva	2,181	(355)	1,643	1,582	(3,772)	43,406	(19,829)	(88,587)	(62,036)	(12,299)	(12,294)	(13,088)	(17,770)	(6,585)	-
City	200028	City Of Thompson	(538)	(154)	(517)	695	(7,254)	(8,300)	5,597	(1,970)	(4,508)	(2,060)	(2,034)	(553)	234	(95)	-
City	200029	City Of Williston	15,588	(29,869)	36,345	23,029	1,424,415	1,484,355	945,926	(2,151,033)	77,442	273,985	269,170	(2,378)	(302,316)	(161,019)	-
City	200030	City Of Bowman	(2,693)	6,099	(1,707)	(4,982)	59,435	(48,648)	31,197	(961)	11,976	6,476	6,284	(1,972)	1,636	(448)	-
City	200031	City Of Tioga	4,022	21,109	6,464	719	170,060	(203,531)	(27,943)	41,232	(10,832)	1,822	1,238	(22,829)	5,761	3,176	-
City	200033	City Of Rhame	1,021	2,420	(815)	(153)	(34,659)	(4,852)	14,098	12,600	6,284	(1,329)	(1,217)	4,354	3,534	942	-
City	200035	City Of Fargo	(47,004)	(138,554)	(64,724)	(112,409)	581,607	961,486	1,344,906	2,342,778	3,212,054	874,524	872,739	765,004	531,023	168,764	-
City	200036	City Of Jamestown	(5,013)	(10,910)	(4,990)	6,418	55,552	(27,011)	69,357	(245,088)	(155,302)	(30,466)	(30,633)	(37,988)	(38,155)	(18,060)	-
City	200037	City Of Beach	(820)	600	(192)	4,661	192	37,242	5,345	(1,822)	(73,574)	(42,499)	(5,999)	(6,123)	(12,235)	(5,213)	-
City	200038	City Of Glenburn	(259)	(69)	(78)	(148)	(1,757)	(3,448)	1,353	884	(972)	(570)	(564)	(150)	256	56	-
City	200040	City Of Kulm	297	1,247	3,794	(188)	(16,679)	4,691	(39,889)	1,125	(24,761)	(8,102)	(8,050)	(5,509)	(3,172)	72	-
City	200041	City Of Harwood	(421)	(243)	(1,665)	(401)	(2,133)	4,543	25,213	(4,142)	12,551	3,740	3,748	4,063	1,343	(343)	-
City	200045	City Of Mapleton	(589)	1,729	(1,365)	3,461	9,343	(35,253)	41,726	(47,672)	(23,779)	(5,109)	(5,432)	(4,432)	(3,346)	-	-
City	200046	City Of Wahpeton	(10,119)	19,299	11,556	(22,614)	(6,952)	(125,520)	(225,822)	221,723	(34,776)	(24,150)	(20,091)	(18,542)	16,943	15,064	-
City	200049	City Of Elgin	(182)	1,402	(64)	(165)	27,196	(26,842)	(199)	625	(3,254)	210	122	(3,683)	62	35	-
City	200050	City Of Rugby	2,713	(1,417)	7,887	(4,164)	(25,159)	49,243	(54,064)	61,349	33,092	6,605	6,683	9,189	6,290	4,325	-
City	200051	City Of New Salem	(432)	(113)	(1,120)	(311)	14,361	(6,161)	19,568	365	13,350	4,615	4,570	2,438	1,723	4	-
City	200052	City Of Walhalla	2,350	(1,302)	(822)	(1,678)	(10,382)	54,044	7,607	35,610	25,249	116	442	15,221	6,903	2,567	-
City	200053	City Of Winner	(662)	(2,729)	510	(271)	5,387	38,083	(47,733)	(7,487)	(17,466)	(3,110)	(3,127)	(4,829)	(5,812)	(588)	-
City	200054	City Of Kenmare	5,823	(872)	(2,436)	748	(75,274)	66,903	(60,586)	(91,346)	(104,785)	(28,525)	(28,292)	(18,524)	(22,591)	(6,853)	-
City	200055	City Of Watford City	3,625	(3,312)	(14,603)	15,862	340,767	424,501	307,372	27,796	541,580	190,701	189,547	122,809	35,220	3,303	-
City	200057	City Of Cooperstown	1,657	(495)	(248)	(427)	(14,614)	18,564	4,252	1,970	8,333	1,930	1,975	3,656	654	118	-
City	200058	City Of New England	(612)	119	(140)	(230)	2,125	(38,487)	5,374	(3,758)	(18,131)	(6,085)	(6,090)	(5,400)	(5,433)	(303)	-
City	200059	City Of Carrington	(479)	4,309	7,385	579	13,985	(61,102)	(38,089)	11,822	(32,686)	(10,716)	(10,764)	(11,586)	(556)	936	-
City	200060	City Of Mott	970	(146)	(1,374)	(245)	(375)	(4,022)	5,849	(5,594)	(3,742)	(880)	(879)	(664)	(444)	-	-
City	200061	City Of Larimore	1,113	1,248	1,875	1,562	17,395	(11,241)	2,826	(3,566)	2,614	1,872	1,810	(980)	66	(154)	-
City	200062	City Of Sherwood	852	709	145	(89)	(10,561)	8,543	47	4,046	4,646	723	758	2,119	749	297	-
City	200063	City Of Lamoure	1,222	(277)	(283)	2,465	(22,184)	17,049	4,267	(37,609)	(24,871)	(6,415)	(6,347)	(3,322)	(6,128)	(2,659)	-
City	200064	City Of Michigan	1,441	(66)	(70)	(73)	(13,971)	23,475	(436)	923	7,639	1,967	2,007	3,489	111	65	-
City	200065	City Of Park River	(337)	180	(849)	(1,047)	(19,611)	(16,954)	8,835	2,451	(8,554)	(4,491)	(4,423)	(745)	1,001	104	-
City	200067	City Of Hutton	(402)	1,348	1,615	(268)	(481)	(3,735)	(22,711)	15,109	(2,797)	(1,640)	(1,635)	(1,431)	788	1,121	-
City	200069	City Of Northwood	6,705	1,568	499	2,655	(21,942)	56,661	42,310	(29,910)	28,415	10,123	10,174	11,248	(1,070)	(2,060)	-
City	200070	City Of Powers Lake	2,594	(114)	(1,652)	(135)	(43,242)	38,649	(10,796)	(1,163)	(3,653)	(2,716)	(2,582)	3,136	(1,393)	(98)	-
City	200072	City Of Towler	2,615	(813)	3,082	(1,799)	(19,675)	36,473	(22,647)	31,660	23,621	5,206	5,264	7,185	3,705	2,261	-
City	200073	City Of Pembina	(227)	(97)	13	137	(4,747)	(2,110)	7,917	(9,621)	(5,401)	(1,523)	(1,505)	(636)	(1,018)	(719)	-
City	200075	City Of Underwood	(375)	(112)	(136)	319	(1,609)	(5,455)	1,718	(4,988)	(5,768)	(1,769)	(1,761)	(1,298)	(626)	(314)	-
City	200076	City Of New Leipzig	(117)	(48)	(46)	(75)	67	(1,265)	(308)	1,951	644	51	49	90	313	141	-
City	200077	City Of Stanley	(3,076)	(30)	11,361	(4,086)	112,759	(7,278)	(172,629)	131,588	33,940	11,402	11,033	(6,760)	8,618	9,647	-
City	200080	City Of Crosby	(280)	(2,541)	355	1,109	1,285	32,297	(13,901)	(15,801)	(5,760)	75	72	(823)	(3,972)	(1,112)	-
City	200083	City Of Grahn	(935)	(3,442)	982	(2,892)	(71,944)	34,282	(19,331)	62,204	27,569	714	957	12,145	9,266	4,487	-
City	200084	City Of Emardson	(327)	(784)	(95)	(1,562)	17,721	(5,757)	1,419	2,480	4,160	2,202	2,142	(546)	294	68	-
City	200085	City Of Linton	7,034	4,332	(2,042)	3,256	(77,575)	79,246	30,850	(48,989)	(1,513)	(754)	(519)	9,000	(5,782)	(3,458)	-
City	200086	City Of Minto	(371)	(97)	(108)	235	(1,071)	(5,470)	704	(14,792)	(14,678)	(3,775)	(3,771)	(3,395)	(2,635)	(1,102)	-
City	200087	City Of Ashley	(434)	24	(378)	(354)	20,348	(4,617)	18,175	16,233	28,636	8,710	8,644	5,491	4,587	1,204	-
City	200088	City Of Neche	(207)	(59)	73	(130)	(2,073)	(3,764)	(2,961)	1,076	(3,689)	(1,383)	(1,377)	(907)	(93)	71	-
City	200089	City Of Surrey	(829)	(1,899)	1,029	1,640	75,268	45,722	13,409	(53,439)	12,999	12,974	12,725	(543)	(8,238)	(3,919)	-
City	200090	City Of Hankinson	(226)	(308)	897	230	(10,552)	10,881	(12,998)	2,374	(3,998)	(1,712)	(1,678)	(167)	(640)	199	-
City	200091	City Of New Rockford	(886)	(229)	(265)	(513)	26,060	(14,344)	6,193	5,921	9,409	3,712	3,712	(57)	1,548	408	-
City	200094	City Of West Fargo	696	27,029	(16,163)	(47,327)	75,901	341,527	287,202	1,147,02							

# 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)

		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																
During Year Ending Recognition Period		2015		2016		2018		2015		2016		2018						
		5.98		5.8568		5.4093		5.98		5.8568		5.4093						
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred				
	Employer	2019	2020	2021	2022	2023	Thereafter											
City	200097	City Of Devils Lake	\$ (2,492)	\$ (5,221)	\$ (433)	\$ (3,553)	\$ 362,969	\$ 84,606	\$ 82,324	\$ 147,812	\$ 328,393	\$ 115,520	\$ 114,317	\$ 53,301	\$ 34,341	\$ 10,914	\$ -	
City	200098	City Of Oakes	(3,661)	(1,869)	4,874	(10,332)	14,140	(37,480)	(76,040)	17,377	(55,318)	(16,578)	(16,611)	(17,365)	(5,299)	535	-	
City	200100	City Of Mohall	(281)	(113)	(227)	282	(18,827)	(7,881)	4,488	(4,325)	(3,104)	(3,042)	(7,881)	1,174	360	-	-	
City	200101	City Of Lidgerwood	(285)	(80)	(92)	(172)	13,685	(551)	1,345	(58)	4,741	2,317	2,271	93	75	(15)	-	
City	200102	City Of McClusky	(154)	(39)	(57)	(86)	2,967	(2,507)	1,091	19	295	211	204	(195)	82	(7)	-	
City	200103	City Of Burlington	(176)	841	(240)	(500)	44,612	27,842	(719)	17,742	42,148	15,341	15,191	7,211	3,098	1,307	-	
City	200104	City Of Lisbon	2,202	3,766	(3,586)	(294)	(5,683)	(29,974)	125,498	9,698	71,398	18,803	18,814	20,027	13,040	714	-	
City	200110	City Of Halliday	1,273	(144)	(158)	(306)	(30,453)	23,886	(738)	2,672	3,279	(552)	(452)	3,746	356	181	-	
City	200111	City Of Maddock	566	187	(205)	(315)	10,879	10,800	2,643	952	11,221	4,350	4,311	2,167	346	47	-	
City	200114	City Of Regent	2,584	2,638	661	885	10,701	20,990	3,397	17,405	5,277	3,991	3,944	1,193	(2,623)	(1,228)	-	
City	200115	City Of Lakota	(374)	2	907	(3,899)	86,271	(35,892)	10,813	24,095	34,863	14,097	13,810	611	4,819	1,526	-	
City	200117	City Of Alexander	(337)	28	4,085	(1,460)	58,690	10,109	(9,553)	71,758	78,083	23,493	23,298	13,486	12,488	5,318	-	
City	200118	City Of Berthold	(142)	212	(40)	(97)	17,772	(3,610)	2,501	1,057	6,530	2,992	2,934	126	403	75	-	
City	200119	City Of Carson	104	(115)	(108)	(642)	38,798	1,037	2,620	2,028	16,063	7,374	7,246	849	488	106	-	
City	200120	City Of Dodge	-	(220)	168	(93)	-	4,242	21,990	5,565	20,537	5,720	5,620	3,065	412	-	-	
County	300001	Adams County	692	1,332	1,608	(6,111)	37,013	(7,006)	27,793	66,001	77,267	21,743	21,618	15,578	13,798	4,530	-	
County	300002	Barnes County	(267)	4,201	4,949	(4,828)	113,983	78,982	118,040	63,607	204,494	66,402	66,022	45,351	22,270	4,449	-	
County	300003	Benson County	10,008	2,480	(6,011)	(12,277)	(74,247)	(33,789)	30,579	(39,108)	(62,776)	(21,129)	(20,916)	(9,620)	(7,221)	(3,890)	-	
County	300004	Billings County	(1,907)	9,188	(5,806)	(5,465)	(23,957)	(34,826)	101,260	172,849	176,181	39,563	39,649	44,512	12,664	12,664	-	
County	300005	Bottineau County	(1,139)	580	427	(3,475)	(80,808)	(51,184)	37,473	17,579	(16,172)	(12,860)	(12,583)	2,080	6,122	1,069	-	
County	300006	Bowman County	(259)	(1,909)	(365)	(1,580)	(29,862)	26,599	(37,940)	48	(23,583)	(8,055)	(7,954)	(3,624)	(3,833)	(1,177)	-	
County	300007	Burke County	4,654	554	33	4,756	(29,788)	30,268	(23,344)	(125,610)	(106,652)	(25,512)	(25,428)	(22,065)	(24,503)	(9,144)	-	
County	300008	Burleigh County	39,274	(22,652)	61,460	(106,812)	(304,575)	338,564	563,908	706,400	953,414	233,894	234,783	270,537	168,832	47,366	-	
County	300009	Cass County	(10,395)	154,248	(30,076)	(40,571)	(718,824)	(6,029,152)	547,546	339,807	(2,533,487)	(975,817)	(973,378)	(710,232)	103,299	22,641	-	
County	300010	Cavalier County	(6,423)	(828)	(1,737)	1,493	59,544	(86,275)	43,125	(17,627)	(11,681)	(1,462)	(1,639)	(8,216)	855	(1,219)	-	
County	300011	Dickey County	5,029	1,469	6,047	(598)	(82,042)	14,050	(28,711)	79,678	32,091	278	533	12,775	12,520	5,985	-	
County	300012	Divide County	(1,150)	1,061	8,212	9,845	194,934	(113,771)	(161,651)	(204,739)	(247,434)	(50,710)	(51,356)	(80,361)	(50,258)	(14,749)	-	
County	300013	Dunn County	(5,414)	16,778	(5,433)	(55,342)	283,720	49,339	6,823	97,478	159,632	65,870	64,942	17,714	7,920	3,186	-	
County	300014	Eddy County	3,433	(3,283)	223	596	(42,969)	18,806	18,554	30,016	31,397	5,105	5,235	7,401	2,317	-	-	
County	300015	Emmons County	3,458	(5,621)	(5,384)	(2,706)	(119,532)	62,844	39,602	(23,057)	(9,721)	(8,194)	(7,808)	9,819	(1,590)	(1,948)	-	
County	300016	Foster County	16,702	(2,595)	10,444	(10,308)	(249,645)	87,995	89,701	34,812	48,305	(1,671)	(890)	35,197	13,815	1,854	-	
County	300018	Grand Forks County	6,229	(104,343)	82,658	(14,099)	(523,672)	(128,262)	97,999	(153,069)	(305,956)	(124,367)	(122,636)	(32,153)	(14,152)	(12,648)	-	
County	300019	Grant County	5,773	1,774	(1,037)	(393)	(115,312)	64,712	16,061	(108,704)	(83,194)	(24,039)	(24,039)	(7,716)	(8,277)	(6,257)	-	
County	300020	Griggs County	4,757	4,925	1,363	3,782	(55,309)	(45,803)	31,885	(74,016)	(72,742)	(22,385)	(22,213)	(12,929)	(9,901)	(5,314)	-	
County	300021	Hettinger County	(4,613)	(1,010)	(27)	(574)	51,833	(61,830)	21,990	(88,837)	(68,756)	(14,209)	(14,365)	(20,571)	(13,323)	(6,288)	-	
County	300022	Lamoure County	(8,898)	(132)	(2,344)	(6,360)	156,680	(24,997)	84,184	80,379	149,149	48,956	48,460	24,860	21,274	5,599	-	
County	300024	Logan County	1,019	3,094	(1,801)	286	31,847	30,371	(175)	(21,645)	8,537	6,792	587	(4,130)	(1,614)	-	-	
County	300025	McHenry County	5,251	6,116	10,631	1,540	37,449	(25,159)	(97,103)	85,319	20,563	4,255	4,115	(2,421)	8,040	6,574	-	
County	300026	McIntosh County	1,306	(996)	(1,655)	(4,030)	31,100	2,286	18,849	(25,797)	(1,999)	3,245	3,137	(2,204)	(3,920)	(2,257)	-	
County	300027	McKenzie County	14,484	(22,883)	(116,149)	44,060	986,099	1,264,246	1,377,131	(1,556,758)	507,111	328,437	325,091	130,767	(162,726)	(114,458)	-	
County	300028	McLean County	(5,521)	871	(3,846)	(3,149)	21,736	(119,925)	(53,209)	(37,763)	(122,404)	(35,531)	(35,588)	(35,335)	(12,853)	(3,079)	-	
County	300029	Mercer County	(875)	(33,651)	17,501	(8,938)	154,871	310,796	(1,710)	203,269	354,640	111,862	111,346	79,335	37,391	14,706	-	
County	300030	Morton County	(20,123)	38,843	(53,653)	(8,346)	402,987	(251,105)	264,310	(230,642)	(37,368)	21,826	20,546	(37,008)	(24,649)	(18,083)	-	
County	300031	Mountrail County	1,497	(10,997)	(20,280)	(15,347)	445,071	382,448	283,433	49,450	524,496	192,154	190,660	108,396	30,708	2,578	-	
County	300032	Nelson County	(651)	(4,767)	(3,226)	(7,630)	(47,839)	12,895	65,798	40,271	54,381	10,667	10,831	18,576	11,836	2,471	-	
County	300033	Oliver County	(3,012)	(237)	1,527	(1,429)	53,244	(23,982)	(9,965)	53,179	41,625	12,301	12,133	4,492	8,784	3,915	-	
County	300034	Pembina County	(682)	1,362	4,755	(6,835)	(15,941)	(63,160)	39,476	50,834	28,396	2,829	2,886	7,117	12,235	3,329	-	
County	300035	Pierce County	2,930	(6,542)	4,206	(5,065)	158,709	106,787	(87,422)	3,816	48,382	28,815	28,274	(666)	(7,947)	(94)	-	
County	300036	Ramsey County	(14,847)	(9,415)	(19,025)	(18,827)	6,445	(126,446)	237,790	68,106	112,120	24,574	24,602	29,300	29,765	3,879	-	
County	300037	Ransom County	(2,789)	(2,072)	1,026	(4,682)	(20,325)	20,754	65,510	48,300	8,705	8,781	12,946	13,265	4,603	-	-	
County	300038	Renville County	2,067	(2,060)	(3,093)	(3,159)	(26,821)	12,190	13,314	(26,152)	(20,639)	(5,973)	(2,084)	(4,473)	(2,216)	-	-	
County	300039	Richland County	(8,681)	(5,304)	(11,377)	26,790	(181,057)	(289,129)	224,625	243,329	149,602	6,630	7,266	45,558	69,709	20,439	-	
County	300040	Rolette County	1,410	1,792	(1,803)	(2,833)	(19,117)	(97,781)	53,346	(15,676)	(34,935)	(13,419)	(13,360)	(8,113)	1,356	(1,399)	-	
County	300042	Sheridan County	2,779	(577)	228	(1,247)	6,147	9,138	(12,065)	35,485	27,497	7,136	7,104	5,432	5,232	2,593	-	
County	300044	Slope County	(4,339)	2,762	(4,062)	(1,373)	52,704	(44,200)	(13,109)	1,028	(15,420)	(2,167)	(2,330)	(9,243)	(1,655)	(25)	-	
County	300045	Stark County	2,252	20,706	2,764	(11,072)	75,966	187,371	(39,936)	51,959	137,040	49,421	49,159	31,256	4,112	3,092	-	
County	300046	Steele County	1,701	(565)	(160)	(2,015)	130,197	35,907	(6,815)	69,019	111,084	39,212	38,768	16,293	11,742	5,069	-	
County	300047	Stutsman County	(1,454)	(5,185)	(1,905)	(6,278)	312,893	(73,916)	(53,575)	48,893	63,356	35,215	(13,889)	2,604	3,170	-	-	
County	300048	Towner County	(977)	(3,567)	(1,886)	(4,804)	15,785	34,429	42,887	10,005	50,320	16,146	16,098	12,918	4,762	396	-	
County	300049	Traill County	(3,458)	(2,371)	(10,351)	(9,905)	662	(89,495)	88,737	73,228	55,820	9,777	9,789	12,489	18,972	4,793	-	
County	300050	Walsh County	4,600	1,267	4,228	1,656	(54,106)	26,438	(42,870)	18,982	(10,670)	(6,746)	(6,578)	858	233	1,563	-	

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.



# 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)

			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions														
During Year Ending Recognition Period			2015	2016	2017	2018	2015	2016	2017	2018	2019	2020	2021	2022	2023	Thereafter	
			5.98	5.8568	5.511	5.4093	5.98	5.8568	5.511	5.4093							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2019	2020	2021	2022	2023	Thereafter
			2015	2016	2017	2018	2015	2016	2017	2018							
County	300051	Ward County	\$ 42,589	\$ 228,996	\$ 25,477	\$ (85,637)	\$ (237,983)	\$ 168,249	\$ 486,705	\$ 162,296	\$ 517,866	\$ 142,261	\$ 142,917	\$ 165,225	\$ 61,664	\$ 5,799	\$ -
County	300052	Wells County	9,167	(788)	7,902	(6,862)	(230,720)	77,026	(113,164)	84,935	(39,592)	(28,699)	(27,958)	6,486	4,671	5,908	-
County	300053	Williams County	58,698	(15,196)	86,386	(65,719)	641,913	1,341,287	(103,398)	243,531	1,012,911	373,363	371,020	223,781	31,295	13,452	-
School District	400002	McCluskey Public Schools	(527)	(251)	(98)	(69)	2,921	(11,557)	1,433	23,701	15,148	2,989	2,883	4,494	1,787	-	-
School District	400003	Lake Region Special Education Unit	(2,124)	(3,153)	(778)	(766)	(63,657)	(27,724)	(16,458)	(39,570)	(80,701)	(26,857)	(26,638)	(15,102)	(9,053)	(3,051)	-
School District	400004	Lidgerwood Public School	1,307	(1,117)	629	(2,609)	(19,536)	8,778	9,294	28,190	24,873	4,790	5,647	7,651	5,647	1,936	-
School District	400006	Halliday Public School	(309)	1,881	1,584	(1,685)	(22,045)	55,404	(81,216)	55,438	13,624	1,530	1,604	3,867	2,555	4,068	-
School District	400007	Oliver-Mercer Special Education Unit	(1,290)	(2,538)	2,955	(1,493)	(13,003)	20,482	(71,052)	51,161	1,122	(2,501)	(2,454)	(551)	2,870	3,758	-
School District	400008	Underwood School District #8	1,802	(1,497)	(1,916)	1,328	(4,310)	19,424	(11,589)	59,792	49,130	11,490	11,496	11,470	10,049	4,625	-
School District	400010	New Town Public School District	3,829	(6,273)	(12,649)	(12,583)	(139,934)	241,540	146,625	299,891	389,240	94,835	95,290	111,842	65,535	21,738	-
School District	400011	Bottineau Public School	(11,782)	(9,458)	(15,899)	(3,813)	66,172	(52,765)	(42,368)	(64,271)	(104,960)	(24,688)	(24,868)	(32,262)	(17,988)	(5,154)	-
School District	400012	Peace Garden Special Services	(3,025)	277	(713)	(2,354)	14,731	(22,306)	(5,549)	(13,552)	(21,769)	(5,264)	(5,306)	(6,685)	(1,251)	-	-
School District	400014	Beulah Public School #27	18,690	11,561	(631)	1,363	(187,964)	206,648	49,624	38,248	113,976	25,181	25,749	48,155	11,884	3,007	-
School District	400016	St John School District #3	2,600	(3,876)	(1,972)	4,489	(65,560)	100,420	48,272	(36,119)	29,959	8,510	8,718	16,678	(1,552)	(2,395)	-
School District	400017	Ellendale Public School District #40	106	1,093	(1,392)	(556)	18,929	10,998	(1,359)	3,931	13,200	5,372	1,896	368	255	-	-
School District	400018	Rural Cass Special Education Unit	(5,009)	(7,386)	(2,269)	(4,641)	(33,477)	(47,199)	(3,846)	6,007	(42,149)	(16,613)	(16,483)	(8,842)	(312)	101	-
School District	400019	Fargo Public Schools	124,059	84,526	(4,486)	(22,567)	(1,207,262)	(279,763)	649,398	894,829	667,993	63,802	67,427	249,713	221,409	66,002	-
School District	400020	Surrey Schools	(1,995)	2,545	(4,787)	(5,122)	(4,811)	(20,196)	10,362	(14,263)	(23,113)	(6,724)	(6,702)	(5,153)	(3,069)	(1,465)	-
School District	400021	Janet Town Public School District #1	1,857	(16,683)	11,390	(11,033)	(101,790)	170,477	(181,883)	137,778	16,623	2,042	2,375	14,993	7,623	9,590	-
School District	400023	Warwick Public School	6,661	1,427	1,901	2,387	(54,009)	53,559	21,704	41,848	62,242	13,931	14,091	20,507	10,368	3,345	-
School District	400024	Souris Valley Special Services	(4,135)	853	13,093	2,300	24,761	(123,248)	(652,908)	(65,213)	(511,772)	(145,178)	(145,246)	(145,634)	(70,956)	(4,758)	-
School District	400025	Rugby Public School District #5	(3,008)	3,565	(1,940)	1,990	35,715	(68,880)	40,228	(33,726)	(22,505)	(4,602)	(4,709)	(8,474)	(2,319)	(2,401)	-
School District	400026	Billings County School District	(1,238)	1,074	247	5,765	41,707	(65,219)	5,057	(64,453)	(62,347)	(14,072)	(14,205)	(19,272)	(10,355)	(4,443)	-
School District	400027	Belcourt School District #7	(18,145)	(14,237)	(45,215)	(11,513)	(275,607)	(207,141)	44,621	(59,503)	(263,513)	(100,157)	(99,177)	(45,625)	(13,183)	(5,371)	-
School District	400028	West Fargo Public School #6	(8,115)	(16,622)	2,915	(34,078)	992,580	897,509	805,427	660,708	577,551	1,781,409	574,260	391,388	190,795	47,415	-
School District	400029	Minot Public School District #1	23,345	(19,391)	(80,814)	(19,774)	20,421	492,153	696,775	279,400	849,145	247,804	247,656	228,927	105,112	19,646	-
School District	400030	Bejfield Public School #13	(130)	805	(870)	(2,219)	80,338	(3,125)	71	28,440	46,289	17,719	17,449	4,362	1,986	-	-
School District	400031	Minto Public School District #20	(128)	(3,374)	568	153	19,203	21,299	(38,202)	(12,101)	(18,658)	(2,787)	(2,852)	(6,418)	(5,698)	(903)	-
School District	400033	Harvey Public School Dist #38	(246)	(4,830)	(1,174)	(1,960)	1,336	56,250	33,627	(43,799)	8,817	6,390	4,950	(3,451)	(3,464)	-	-
School District	400034	Oakes Public Schools	1,113	781	(1,594)	1,063	(93,657)	19,174	13,203	(89,712)	(85,772)	(26,350)	(26,038)	(11,361)	(15,314)	(6,709)	-
School District	400035	Larimore Public School District #44	(3,573)	(3)	(251)	3,431	37,891	(56,382)	12,351	(66,270)	(59,656)	(13,309)	(13,425)	(17,671)	(10,497)	(4,754)	-
School District	400036	Hazen Public School District #3	(992)	1,912	5,789	(5,126)	(5,026)	(37,826)	(8,296)	79,687	39,668	6,191	6,209	8,075	13,552	5,641	-
School District	400038	Park River Area School District	111	(2,964)	97	701	(5,940)	15,476	(29,480)	(3,604)	(16,910)	(4,708)	(4,687)	(4,037)	(3,260)	(218)	-
School District	400039	Hillsboro Public School	(2,561)	(779)	2,097	482	(19,276)	(42,906)	75,437	(7,362)	15,251	1,686	1,761	6,407	5,917	(520)	-
School District	400040	Lisbon Public School	972	(9)	407	(5,523)	(16,510)	(36,436)	6,926	38,887	8,945	(1,322)	(1,272)	2,169	6,846	2,524	-
School District	400042	Northern Cass School District # 97	(1,703)	(2,019)	6,660	572	22,437	(8,418)	(71,282)	96,949	40,098	7,987	7,919	4,775	12,036	7,381	-
School District	400043	Mandaree Public School #36	8,152	(10,325)	3,888	9,445	(121,313)	165,191	(232,276)	504,659	311,630	61,118	61,495	76,255	73,863	38,899	-
School District	400044	Thompson Public School	1,025	897	(315)	3,483	(20,762)	(4,926)	16,118	(68,653)	(51,553)	(13,169)	(13,100)	(9,769)	(10,585)	(4,930)	-
School District	400045	Northern Plains Special Ed Unit	(4,547)	(5,283)	(4,866)	(5,724)	(331)	(2,742)	1,829	913	(11,386)	(3,626)	(3,608)	(2,615)	(1,171)	(366)	-
School District	400046	Bowman County School District #1	(1,407)	1,594	(2,233)	(2,675)	8,038	(11,911)	125,592	40,127	57,505	11,581	11,558	13,171	18,363	2,832	-
School District	400047	Apple Creek Elementary School	(247)	151	2,070	(87)	280	4,044	(23,654)	298	(11,522)	(3,156)	(3,159)	(1,960)	(3,263)	16	-
School District	400048	Burke Central School	(434)	(5,408)	(759)	(1,460)	55,072	55,573	2,533	(37,743)	11,734	10,777	10,593	415	(7,083)	(2,968)	-
School District	400049	Washburn Public School	(2,371)	(4,028)	(2,307)	(2,269)	50,378	14,344	(5,199)	15,070	26,581	10,793	10,632	2,515	1,670	971	-
School District	400050	Enderlin Area School District #24	305	1,433	(1,068)	470	(13,839)	(14,821)	28,907	(30,843)	(18,035)	(5,112)	(5,068)	(2,521)	(3,036)	(2,298)	-
School District	400051	Midkota School	(406)	(1,568)	(327)	(1,349)	70,594	64,528	(3,791)	32,313	76,566	27,644	27,230	14,187	5,341	2,344	-
School District	400052	Velva Public School	(926)	(2,082)	(406)	(280)	(9,600)	9,013	(16,758)	25,681	9,665	1,005	1,039	2,598	3,102	1,921	-
School District	400053	Sheneye Valley Special Education Unit	(1,189)	698	1,239	271	(76,808)	(14,270)	(3,958)	(15,099)	(46,266)	(18,594)	(18,333)	(5,221)	(2,995)	(1,123)	-
School District	400054	Center Stanton Public School	(1,684)	(1,344)	(1,525)	(961)	(738)	(30,606)	9,302	1,109	(1,606)	(1,630)	(1,598)	(621)	3,565	1,163	-
School District	400055	Burlingame County Special Education Unit	35	50	(67)	(145)	(3,035)	(2,470)	1,185	7,055	4,172	565	577	1,125	1,380	525	-
School District	400056	New Rockford Sheneye Public School	199	(1,779)	671	(983)	(20,430)	21,357	(3,863)	28,863	23,542	4,535	4,602	7,438	4,887	2,110	-
School District	400057	James River Multidistrict Special Education Unit	(5,211)	(617)	2,399	(1,111)	(29,168)	1,147	528	327	(9,807)	(6,273)	(5,158)	466	127	(59)	-
School District	400058	Newburg United Public School	(983)	2,005	455	(306)	3,293	(15,542)	12,643	(11,485)	(7,105)	(7,128)	(1,785)	(967)	(891)	-	-
School District	400059	Napoleon Public School District #2	338	(3,410)	2,399	310	1,676	28,665	(3,341)	(45,903)	(24,779)	(3,951)	(3,959)	(4,905)	(8,516)	(3,448)	-
School District	400060	Yellowstone School District # 14	1,130	(5,391)	1,049	(4,364)	7,122	58,713	855	40,098	61,449	18,264	18,236	15,460	6,785	2,704	-
School District	400061	Cavalier Public Schools	729	(1,591)	1,895	2,678	(15,381)	26,518	(51,626)	(47,268)	(60,723)	(15,461)	(15,413)	(13,620)	(12,854)	(3,375)	-
School District	400062	Richland School District # 44	2,596	806	(444)	57	(27,462)	(48,324)	8,534	20,991	(9,102)	(6,912)	(6,830)	4,641	1,593	-	-
School District	400063	Fort Totten School District # 30	1,187	771	(3,676)	705	(48,488)	(20,534)	72,041	(8,102)	12,223	(246)	(87)	8,145	4,973	(562)	-
School District	400064	Bismarck Public Schools	(29,896)	(243,945)	7,282	1,058	876,953	790,708	(423,869)	48							

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

## Main System (Continued)

During Year Ending Recognition Period		2015	2016	2017	2018	2015	2016	2017	2018	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
		5.98	5.8568	5.511	5.4093	5.98	5.8568	5.511	5.4093								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of				Changes in Proportionate Share				Total Deferred	2019	2020	2021	2022	2023	Thereafter
School District	400070	Mandan Public School District #1	\$ (262)	\$ 7,999	\$ 16,717	\$ 31,876	\$ 254,307	\$ (226,829)	\$ 133,674	\$ (338,432)	\$ (176,695)	\$ (24,264)	\$ (25,111)	\$ (61,398)	\$ (42,726)	(23,196)	\$ -
School District	400072	Killdeer Public School #16	(1,123)	7,563	408	(3,919)	80,964	(114,668)	(17,771)	148,177	80,721	18,582	7,848	25,061	10,913	-	-
School District	400073	Glenburn School District	(566)	1,539	(364)	(2,451)	6,008	13,682	27,311	35,187	53,077	14,451	14,433	13,168	8,549	2,476	-
School District	400074	New Public School #8	8,898	13,488	5,117	450	91,488	4,705	128,435	116,258	222,330	65,702	65,366	48,472	33,957	8,433	-
School District	400075	Williston Public School #1	36,101	40,992	(9,202)	(46,351)	192,932	1,265,025	622,944	(6,286)	1,060,976	362,928	362,161	292,693	47,176	(3,982)	-
School District	400076	Valley City Public School	(1,469)	5,333	(415)	(1,068)	38,645	(84,782)	109,318	(2,509)	40,019	11,752	11,626	7,476	9,437	(272)	-
School District	400077	Dickinson Public Schools	17,871	(13,036)	(17,216)	(24,501)	(85,000)	453,379	42,579	974,122	982,790	244,114	244,341	244,573	177,906	71,856	-
School District	400078	Drayton Public School #19	1,576	(697)	(45)	(163)	(79,834)	1,970	44,598	41,482	36,777	2,853	3,117	15,911	11,772	3,124	-
School District	400079	Mohall Lansford Sherwood School	(36)	4,675	2,254	(1,229)	39,197	(4,374)	4,693	1,519	17,774	7,915	7,782	1,361	696	20	-
School District	400080	Westhope Public School #17	(1,294)	1,063	(1,903)	(4,105)	17,297	(18,071)	(5,040)	(5,065)	(14,895)	(3,183)	(3,236)	(5,443)	(2,338)	(695)	-
School District	400081	Kindred Public School District #2	1,744	2,837	3,367	4,647	(4,783)	(37,480)	(20,137)	50,526	16,384	734	743	2,089	8,645	4,173	-
School District	400082	Grafton Public School District #3	(1,950)	(14,512)	(7,424)	7,038	65,905	220,286	18,904	(208,142)	(35,066)	10,735	10,520	(4,990)	(36,112)	(15,219)	-
School District	400083	Wilton Public School District	2,438	(2,330)	(325)	479	(7,668)	57,794	(20,859)	43,875	47,982	12,951	12,971	12,470	6,236	3,354	-
School District	400084	Sheyenne Valley Career And Tech Center	(437)	(117)	(139)	(1,070)	8,318	(4,948)	6,024	13,033	13,639	3,733	3,706	2,540	7,256	903	-
School District	400085	White Shield School Dist #85	(3,724)	(1,366)	(4,078)	6,003	128,110	(76,842)	199,707	(97,872)	52,785	25,961	25,547	7,071	1,155	(6,949)	-
School District	400086	Tgu School District #60	3,770	7,276	(40)	(7,233)	8,289	101,508	(57,080)	(39,752)	(17,636)	1,540	1,497	(3,137)	(13,981)	(3,555)	-
School District	400087	Turtle Lake Mercer School District #72	(1,942)	942	2,270	1,258	141,114	(39,634)	(38,596)	59,398	53,507	21,288	20,822	(1,041)	7,847	4,591	-
School District	400088	Lamoure School District #8	(898)	(1,833)	4,556	255	6,811	(603)	(81,041)	49,008	(7,802)	(4,199)	(4,220)	(5,128)	2,017	3,798	-
School District	400089	Divide County School Dist #1	(2,648)	(4,943)	(1,092)	(3,783)	(31,720)	57,933	(39,269)	69,288	42,148	8,087	8,201	12,536	8,669	4,955	-
School District	400090	Mott/Regent School Dist #1	1,931	2,193	511	(5,840)	(5,500)	(3,455)	4,883	6,776	2,383	332	343	965	672	71	-
School District	400091	United Public School District # 7	(2,320)	1,462	(585)	2,884	142,722	16,071	41,883	(112,039)	(7,629)	13,788	13,316	(10,122)	(16,351)	(8,260)	-
School District	400092	Kulm Public School District #7	281	160	(504)	(1,057)	27,411	(10,653)	(11,566)	8,746	2,629	2,070	1,976	(2,302)	301	584	-
School District	400093	Midway Public School District #128	(2,962)	(4,086)	6,814	(739)	3,689	(63,668)	(4,646)	(27,488)	(54,438)	(16,271)	(16,276)	(14,739)	(5,015)	(2,137)	-
School District	400094	Dunseith School District #1	(4,460)	(6,536)	(4,535)	(2,342)	(23,313)	51,890	239,818	55,880	250,463	55,781	59,224	31,715	4,053	-	-
School District	400095	Carrington School District #49	(1,975)	(1,124)	(50)	(2,806)	(29,707)	(31,407)	11,430	62,887	29,865	2,320	2,426	8,411	12,162	4,546	-
School District	400096	Glen Ullin Public School #48	(560)	(2,786)	(202)	725	251	8,609	(43,007)	(4,940)	(28,223)	(7,678)	(7,675)	(4,783)	(3,200)	-	-
School District	400099	Manvel Public School	(723)	898	(975)	(299)	(3,542)	(2,169)	30,555	29,314	40,464	9,801	9,814	10,545	8,109	2,195	-
School District	400100	Maple Valley School District	(1,175)	(3,625)	2,188	(855)	(5,129)	51,883	(34,053)	(5,997)	(4,436)	137	157	9	(4,222)	(517)	-
School District	400101	North Border School District #100	841	(5,116)	(2,097)	(2,707)	(26,385)	106,287	3,876	28,036	62,673	18,007	18,095	19,806	4,846	1,919	-
School District	400102	Mckenzie City Public School #1	15,790	25,152	12,771	(18,299)	202,599	24,563	298,261	426,328	627,314	176,877	176,146	139,144	104,273	30,874	-
School District	400103	Devils Lake Public School	14,653	5,886	(982)	8,960	(59,647)	(48,854)	196,574	(185,075)	(54,805)	(11,927)	(11,777)	(3,355)	(14,421)	(13,325)	-
School District	400104	Mt Pleasant School Dist #4	(465)	(3,852)	(1,032)	(894)	41,617	15,307	(15,065)	8,025	14,769	7,235	7,095	72	(174)	541	-
School District	400105	Central Cass Public School District #7	3,802	389	(1,392)	(527)	(22,017)	15,314	184,796	62,819	169,249	44,431	44,492	47,094	28,520	4,712	-
School District	400106	Milnor Public School District #2	(1,439)	1,056	(1,886)	(110)	42,828	(36,745)	32,670	(3,345)	13,094	5,774	5,637	(272)	2,215	(260)	-
School District	400107	Mapleton Public School	4,500	5,560	1,187	3,217	(36,394)	69,204	6,744	(20,626)	16,769	5,653	5,757	9,160	(2,482)	(1,319)	-
School District	400108	Linton Public School District #36	(141)	3,839	1,818	2,582	32,889	(50,096)	30,079	(13,167)	(26)	1,409	1,301	(2,936)	(800)	-	-
School District	400109	Tioga Public School District #15	582	9,522	4,515	(3,460)	58,003	(45,972)	7,259	961	7,084	5,247	5,050	(3,656)	632	(189)	-
School District	400114	Zeeland Public Schools	(341)	(88)	(99)	(193)	427	(6,330)	2,216	(420)	(396)	(394)	(252)	499	123	-	-
School District	400117	Garrison Public School District #51	2,981	1,858	2,221	1,258	27,382	41,171	(19,909)	34,447	48,879	15,815	15,716	9,685	4,963	2,700	-
School District	400118	Kenmare Public School District #28	(1,986)	(233)	(2,212)	1,152	32,667	54,941	(24,522)	(60,618)	(28,663)	(1,372)	(1,477)	(7,841)	(13,472)	(4,501)	-
School District	400119	Lewis & Clark Public Schools	(585)	(1,682)	8,883	(126)	(35,070)	68,248	(105,218)	72,075	17,934	1,225	1,342	5,557	4,366	5,444	-
School District	400120	Sw Special Education Unit	(328)	(388)	1,868	(44)	(11,485)	24,298	(7,852)	(25,431)	(16,827)	(3,688)	(3,651)	(2,295)	(5,263)	(1,930)	-
School District	400121	North Valley Career & Technology Center	(1,851)	(271)	(546)	(397)	22,931	2,808	2,708	2,163	11,036	4,676	4,606	1,090	528	136	-
School District	400122	Dakota Prairie Public School	2,136	(1,641)	2,214	5,835	38,452	(18,711)	(21,435)	(21,347)	(21,376)	(3,044)	(3,178)	(9,333)	(4,649)	(1,172)	-
School District	400123	Beach Public School District #3	(3,566)	(1,344)	4,488	5,728	55,480	42,060	(110,254)	(90,481)	(99,417)	(19,227)	(19,399)	(28,904)	(25,474)	(6,413)	-
School District	400124	Rolette Public School	667	997	(3,352)	1,566	(6,293)	9,477	33,001	34,581	51,602	12,909	12,929	13,596	9,431	2,737	-
School District	400125	Drake Public School District	(921)	721	523	(2,668)	45,013	(51,287)	(371)	60,157	36,893	9,395	9,249	3,260	10,640	4,349	-
School District	400137	New Salem Almont School District #49	(291)	(3,872)	(2,110)	51	1,691	(10,829)	77,549	16,349	54,722	14,445	14,441	14,570	10,026	1,240	-
School District	400138	Max Public School	597	(1,288)	(456)	677	(1,388)	(5,904)	1,378	(32,236)	(28,908)	(7,027)	(7,026)	(6,719)	(5,747)	(2,389)	-
School District	400139	East Central Special Education Unit	(526)	(3,548)	(4,034)	(786)	59,832	54,750	27,751	15,849	72,001	25,748	25,552	14,581	4,982	1,138	-
School District	400140	North Sargent School District #3	(1,754)	5,125	267	(2,736)	22,258	(77,541)	58,758	3,950	10,059	1,999	1,929	338	5,699	94	-
School District	400141	Wahpeton Public School District #37	1,979	5,696	3,451	(2,897)	18,231	(88,657)	31,567	(56,370)	(59,776)	(15,388)	(15,458)	(16,739)	(7,009)	(4,482)	-
School District	400142	Medina Public School District #3	(897)	385	(476)	(895)	(6,324)	(6,058)	5,302	33,188	24,242	4,669	4,696	6,018	6,416	2,443	-
School District	400143	Pingree-Buchanan School District	(1,119)	742	(653)	4,677	(14,450)	(16,336)	21,943	(125,898)	(98,005)	(23,814)	(23,759)	(20,826)	(20,435)	(9,171)	-
School District	400144	West River Student Services	677	(883)	1,510	(272)	16	43,332	(2,739)	(17,243)	5,874	3,903	3,900	2,748	(3,352)	(1,325)	-
School District	400145	Leeds Public School District 6	(342)	(233)	816	89	(1,756)	(15,351)	(25,005)	29,199	168	(1,987)	(1,979)	(1,254)	3,170	2,218	-
School District	400147	Sawyer Public School	5,903	748	1,270	817	(58,865)	16,137	(12,150)	(13,100)	(26,242)	(10,219)	(10,039)	(1,775)	(3,281)	(928)	-
School District	400148	Willmac Multi-District Special Education Unit	58	2,351	(2,197)	585	94,343	(15,321)	33,063	45,779	82,389	27,743	27,428	12,277	11,432	3,509	-
School District	400149	Great Northwest Education Cooperative	(821)	417	287	(163)	19,896	(32,768)	15,485	(29,180)	(23,344)	(4,897)	(4,962)	(7,294)	(3,963)	(2,218)	

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

## Main System (Concluded)

During Year Ending		2016				2017				2018				2019				2020				2021				2022				2023				Thereafter			
Recognition Period		5.98		5.8568		5.5110		5.4093		5.98		5.8568		5.5110		5.4093		5.98		5.8568		5.5110		5.4093		5.98		5.8568		5.5110		5.4093					
Employer Type	Employer ID	Employer		Differences between Employer Contributions and Share of																																	
		Contributions		Changes in Proportionate Share								Total Deferred																									
School District	400152	South East Education Cooperative	\$ -	\$ -	\$ 4,323	\$ 3,522	\$ -	\$ -	\$ 344,220	\$ 20,981	\$ 242,026	\$ 67,775	\$ 67,775	\$ 67,775	\$ 36,848	1,853	\$ -																				
School District	400153	South Heart Public School District#9	(7,029)	(1,199)	(642)	-	-	131,239	76,562	21,808	125,852	38,796	38,796	35,758	10,901	1,601	-																				
Political Subdivision	500002	Cass County Water Resource District	(275)	1,017	956	(766)	1,270	(21,732)	33,255	(1,999)	9,768	2,326	2,325	2,667	2,660	(210)	-																				
Political Subdivision	500003	Walsh County Water Resource District	799	(221)	428	(269)	(3,161)	9,197	(2,207)	2,518	4,295	1,231	1,239	1,404	252	169	-																				
Political Subdivision	500005	Ramsey County Soil Conservation District	(212)	260	87	(789)	672	(2,206)	(14,542)	51,440	31,280	6,486	6,484	6,455	8,024	3,831	-																				
Political Subdivision	500006	James River Soil Conservation District	(202)	(23)	(92)	(143)	6,526	4,132	775	663	4,964	1,980	1,956	819	159	40	-																				
Political Subdivision	500007	Burligh County Soil Conservation District	(808)	(238)	(732)	(2,516)	21,004	(8,925)	(17,407)	45,384	25,284	6,374	6,308	3,222	6,167	3,213	-																				
Political Subdivision	500008	Trail County Water Resource District	(484)	(136)	1,530	(142)	(1,107)	(7,470)	(40,021)	2,460	(26,866)	(8,118)	(8,113)	(7,666)	(3,142)	173	-																				
Political Subdivision	500009	Grafton Park District	1,962	597	(213)	4,216	(15,350)	22,989	5,658	(63,502)	(8,184)	(8,188)	(6,521)	(10,455)	(4,486)	-																					
Political Subdivision	500010	Cass County Soil Conservation District	(370)	(240)	(275)	(505)	(7,889)	38,531	5,042	(4,325)	15,042	5,129	5,156	5,573	(451)	(365)	-																				
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(481)	(760)	(2,149)	44	11,424	(8,830)	36,900	(2,797)	21,280	6,843	6,806	5,127	2,712	(208)	-																				
Political Subdivision	500016	Greater Ramsey Water District	(1,310)	(1,131)	(440)	1,973	(1,402)	8,837	5,659	(23,576)	(11,422)	(2,185)	(2,173)	(1,921)	(3,510)	(1,633)	-																				
Political Subdivision	500017	Carnegie Regional Library	(297)	(1)	17	242	2,348	8,844	(20,509)	2,134	(6,127)	(1,426)	(1,986)	(1,463)	181	-																					
Political Subdivision	500018	Griggs County Public Library	(147)	(39)	(427)	(150)	140	(1,720)	9,467	10,793	13,573	3,307	3,306	3,349	803	-																					
Political Subdivision	500019	R & T Water Supply Commerce Authority	(303)	2,982	(4,968)	(596)	11,950	(53,478)	63,857	(19,597)	282	279	238	(433)	1,726	(1,528)	-																				
Political Subdivision	500022	Consolidated Waste Ltd	(324)	180	658	(1,229)	18,214	(7,683)	10,052	2,384	10,027	3,868	3,806	1,059	1,209	85	-																				
Political Subdivision	500023	Walsh County Housing Authority	(140)	(36)	(39)	(74)	(658)	(2,500)	(301)	(1,733)	(1,920)	(674)	(479)	(76)	(17)	-																					
Political Subdivision	500024	Williams County Soil Conservation District	3,277	(78)	(103)	(2,282)	(10,038)	9,793	3,608	51,094	44,522	10,188	10,213	11,080	9,349	3,692	-																				
Political Subdivision	500025	Bowman City Park Board	(373)	(571)	95	(2,645)	31,351	(2,801)	(1,725)	42,770	40,283	11,726	11,624	6,630	7,268	3,035	-																				
Political Subdivision	500028	Williston Housing Authority	(1,755)	(221)	4,869	(616)	907	(37,363)	(81,392)	34,726	(39,560)	(14,139)	(14,135)	(13,079)	(787)	2,580	-																				
Political Subdivision	500030	Minot Rural Fire Department	(342)	(4,013)	(205)	(431)	296	37,010	12,095	5,084	27,448	8,644	8,646	7,845	1,960	353	-																				
Political Subdivision	500031	Central Plains Water District	1,783	910	(267)	(2,790)	(28,186)	(4,735)	(17,826)	31,304	1,107	(10,080)	(2,993)	1,428	3,593	2,159	-																				
Political Subdivision	500033	Ransom County Soil Cons Dist	(400)	1,578	(74)	(151)	(1,734)	(29,297)	31	980	(13,577)	(6,945)	(4,937)	(3,909)	150	64	-																				
Political Subdivision	500038	Jamestown Regional Airport	255	(161)	(187)	(355)	(38,231)	(13,858)	4,494	1,413	(15,804)	(7,767)	(7,637)	(5,971)	593	78	-																				
Political Subdivision	500040	Fargo Park District	(9,226)	(8,734)	(24,249)	(10,882)	175,374	109,073	549,666	283,831	661,182	190,715	190,159	160,478	99,176	20,654	-																				
Political Subdivision	500041	Bismarck Rural Fire Protection	(1,689)	5,529	(640)	(1,244)	7,505	47,560	12,096	14,619	46,018	14,590	14,568	12,316	3,534	1,010	-																				
Political Subdivision	500045	Dunsmuir Community Nursing Home	3,544	(14,666)	12,435	3,903	(45,486)	214,507	(274,092)	(25,787)	(100,945)	(24,418)	(24,276)	(22,289)	(28,308)	(1,654)	-																				
Political Subdivision	500047	Mercer County Soil Conservation District	(481)	(484)	3,800	(203)	19,905	(13,042)	(47,488)	37,397	2,317	(112)	(176)	(3,032)	2,823	2,814	-																				
Political Subdivision	500049	West Fargo Park District	(4,711)	(1,965)	(3,860)	(5,122)	18,023	(24,717)	103,713	61,676	101,108	26,244	26,200	24,672	19,713	4,279	-																				
Political Subdivision	500053	Stutsman County Housing Authority	1,701	(232)	(227)	495	2,097	30,437	3,094	(5,584)	13,671	5,371	5,359	3,999	(674)	(3,984)	-																				
Political Subdivision	500054	Grand Forks County Water Resource District	(265)	273	715	(139)	(702)	(6,984)	(13,733)	12,053	(2,175)	(1,467)	(1,462)	(1,140)	995	899	-																				
Political Subdivision	500055	Southeast Region Career & Technology Center	(431)	(111)	(125)	(490)	(80)	(7,455)	1,347	29,843	20,844	4,271	4,270	4,542	5,538	2,223	-																				
Political Subdivision	500056	Cavalier County Job Development Authority	(205)	207	(61)	(118)	826	(2,823)	896	1,076	242	(14)	(17)	(52)	252	73	-																				
Political Subdivision	500057	Barnes County Soil Conservation District	(4967)	(158)	2,508	(188)	3,106	10,080	(45,921)	1,884	(20,569)	(5,434)	(5,440)	(6,112)	(3,709)	126	-																				
Political Subdivision	500059	Trail Rural Water District	2,326	(152)	385	(361)	(41,459)	33,907	12,419	20,962	28,460	5,350	5,481	11,071	4,997	1,561	-																				
Political Subdivision	500061	Ward County Water Resource District	(160)	(41)	(45)	(86)	(1,438)	(2,331)	(293)	211	(1,801)	(710)	(706)	(385)	(10)	-																					
Political Subdivision	500063	Southwest Water Authority	11,478	(2,165)	(4,663)	18,417	126,510	217,654	108,684	(83,733)	163,828	66,668	66,206	38,324	(2,429)	(4,941)	-																				
Political Subdivision	500068	Burligh County Council On Aging	(487)	(3,863)	1,277	(4,839)	4,185	(12,234)	82,775	7,545	49,127	13,622	13,612	13,395	8,292	206	-																				
Political Subdivision	500072	Ward County Park District	328	(5,581)	8,330	(1,423)	6,274	126,284	136,384	108,669	241,163	68,029	68,007	63,922	33,134	8,071	-																				
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(437)	(935)	123	(271)	(561)	(2,669)	(838)	2,230	(947)	(550)	(546)	(297)	140	-																					
Political Subdivision	500081	Ramsey County Housing Authority	(916)	(1,235)	499	(1,771)	11,571	191	11,376	(12,408)	(997)	1,133	1,096	(625)	(1,075)	-																					
Political Subdivision	500082	Grand Forks Public Library	(2,243)	(856)	(2,204)	(2,550)	53,441	(24,497)	30																												



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

## Judges

			2015				2016				2017				2018				Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
During Year Ending Recognition Period			3.38	4.3761	4.2897	4.4649	3.38	4.3761	4.2897	4.4649	3.38	4.3761	4.2897	4.4649	3.38	4.3761	4.2897	4.4649	Total Deferred	2019	2020	2021	2022	2023	Thereafter
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share																		
State	018000	ND Supreme Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Judges System			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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

## Public Safety with Prior Main System Service

		During Year Ending Recognition Period				Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions											
		2015	2016	2017	2018	2015	2016	2017	2018								
		5.97	5.8647	5.7816	5.8355	5.97	5.8647	5.7816	5.8355								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2019	2020	2021	2022	2023	Thereafter
			2015	2016	2017	2018	2015	2016	2017	2018							
State of ND	012500	Attorney General's Office	\$ (12,896)	\$ 58,880	\$ (4,344)	\$ 16,890	\$ (160,908)	\$ (349,178)	\$ (39,926)	\$ (102,860)	\$ (299,347)	\$ (101,001)	\$ (100,127)	\$ (65,192)	\$ (20,717)	\$ (12,310)	\$ -
State of ND	054000	Adjutant General ND National Guard	(284)	8,241	(3,952)	(1,307)	-	216,802	9,364	(19,978)	95,829	35,661	35,661	30,467	(2,915)	(3,045)	-
City	200010	City Of Cavalier	3,945	1,496	2,479	945	(31,598)	(7,686)	(7,646)	(631)	(15,269)	(6,527)	(6,388)	(1,755)	(643)	44	-
City	200016	City Of Ellendale	1,136	1,119	(638)	533	(17,507)	(2,771)	329	(3,339)	(8,736)	(3,558)	(3,477)	(776)	(524)	(401)	-
City	200028	City Of Thompson	3,746	4,328	(813)	797	(28,516)	-	8,898	(1,606)	(1,441)	(2,152)	(2,028)	1,897	956	(114)	-
City	200029	City Of Williston	11,400	23,445	17,579	(21,355)	(22,058)	(254,880)	(24,029)	740,973	475,516	80,954	81,006	88,076	122,447	103,033	-
City	200030	City Of Bowman	(1,787)	3,357	1,904	(523)	8,413	(36,119)	(8,117)	737	(17,704)	(5,514)	(5,548)	(5,870)	(801)	29	-
City	200070	City Of Powers Lake	(1,127)	2,355	(1,483)	352	22,179	(25,619)	(393)	(7,227)	(11,339)	(1,944)	(2,048)	(4,932)	(1,430)	(985)	-
City	200103	City Of Burlington	1,163	2,307	(686)	728	(14,103)	(6,694)	(237)	(2,235)	(8,264)	(3,334)	(3,266)	(1,065)	(382)	(217)	-
County	300001	Adams County	5,016	1,879	(1,374)	672	(13,559)	2,977	801	(3,026)	(2,771)	(1,105)	(1,062)	214	(479)	(339)	-
County	300003	Benson County	(15,940)	3,566	(1,116)	(600)	76,576	(32,833)	1,164	(7,864)	(1,271)	3,726	3,420	(5,758)	(1,445)	(1,214)	-
County	300006	Bowman County	(1,947)	2,840	(1,350)	178	11,770	(39,436)	(139)	(25,022)	(36,193)	(9,110)	(9,157)	(9,911)	(4,456)	(3,559)	-
County	300009	Cass County	-	(298,174)	(28,416)	38,267	-	1,616,455	(11,078)	(240,993)	450,115	183,211	183,211	152,799	(40,080)	(29,026)	-
County	300013	Dunn County	(6,072)	32,465	(348)	(9,904)	129,047	(161,946)	(15,370)	(10,859)	(50,153)	(7,756)	(8,375)	(25,368)	(5,681)	(2,973)	-
County	300020	Griggs County	2,216	1,761	(871)	153	(38,297)	(16,293)	(540)	(8,725)	(27,030)	(10,235)	(10,052)	(3,855)	(1,661)	(1,227)	-
County	300027	Mckenzie County	23,193	25,273	(41,415)	(4,675)	228,067	11,020	70,684	58,505	164,391	62,563	61,301	19,641	13,181	7,705	-
County	300028	McLean County	8,374	15,276	(3,630)	3,394	(15,078)	(115,578)	27,710	(20,931)	(49,987)	(17,066)	(17,032)	(13,627)	250	(2,512)	-
County	300044	Slope County	(1,000)	2,284	3,814	4,853	18,992	(19,971)	(9,748)	(3,058)	(5,097)	(721)	(813)	(3,326)	(492)	255	-
County	300045	Stark County	21,264	32,021	5,566	14,819	(93,393)	(117,516)	(16,083)	(76,928)	(123,907)	(39,122)	(38,759)	(25,067)	(12,065)	(8,894)	-
County	300051	Ward County	9,950	110,261	15,474	(18,525)	(148,385)	(219,327)	9,995	(101,586)	(181,826)	(57,963)	(57,270)	(32,259)	(17,138)	(17,196)	-
County	300053	Williams County	(10,507)	63,981	35,459	(14,506)	88,355	(441,409)	4,362	(163,347)	(280,001)	(74,907)	(75,299)	(79,239)	(25,093)	(25,463)	-
<b>Total Public Safety with Prior Main System Service System</b>			<b>\$ 39,843</b>	<b>\$ 98,961</b>	<b>\$ (8,161)</b>	<b>\$ 11,186</b>	<b>\$ (3)</b>	<b>\$ (2)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 65,515</b>	<b>\$ 24,100</b>	<b>\$ 23,898</b>	<b>\$ 15,094</b>	<b>\$ 832</b>	<b>\$ 1,591</b>	<b>\$ -</b>

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.

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

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

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

## Public Safety without Prior Main System Service

During Year Ending Recognition Period			2015	2016	2017	2018	2015	2016	2017	2018	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
			6.53	5.4025	4.8165	4.7417	6.53	5.4025	4.8165	4.7417	Total Deferred	2019	2020	2021	2022	2023	Thereafter
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of				Changes in Proportionate Share				Total Deferred	2019	2020	2021	2022	2023	Thereafter
			Contributions														
City	200027	City of Mandan	\$ -	\$ -	(14,080)	\$ 2,663	\$ -	\$ -	(87,986)	\$ 9,472	\$ (50,108)	\$ (18,632)	\$ (18,632)	\$ (14,743)	\$ 1,899	-	\$ -
City	200097	City Of Devils Lake	4,910	(101)	1,401	(1,734)	(11,430)	691	9,640	(23,460)	(15,691)	(3,910)	(3,910)	(3,929)	(3,942)	-	-
City	200118	City of Berthold	(137)	435	(286)	73	(1,858)	821	420	(970)	(841)	(236)	(236)	(228)	(141)	-	-
County	300002	Barnes County	(1,422)	(3,711)	(5,212)	198	4,331	2,180	12,137	(3,780)	1,668	845	845	540	(562)	-	-
County	300030	Morton County	2,962	6,907	23,679	2,096	7,408	(3,042)	52,993	21,837	69,459	23,268	23,268	19,178	3,745	-	-
County	300040	Rolette County	1,584	(3,518)	(2,125)	(2,688)	1,550	(649)	12,797	(3,100)	1,033	704	704	529	(904)	-	-
		<b>Total Public Safety without Prior Main System Service System</b>	\$ 7,897	\$ 12	\$ 3,377	\$ 608	\$ 1	\$ 1	\$ 1	\$ (1)	\$ 5,520	\$ 2,039	\$ 2,039	\$ 1,347	\$ 95	\$ -	\$ -

\*Based on a measurement date of June 30, 2018. Will be used for fiscal year ending June 30, 2019.  
The sum of the values by employer differ from the System totals due to rounding.

## **SECTION F**

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### **GLOSSARY OF TERMS**

## Glossary of Terms

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

## Glossary of Terms

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

## Glossary of Terms

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<b><i>Entry Age Actuarial Cost Method (EAN)</i></b>	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.
<b><i>Fiduciary Net Position</i></b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<b><i>GASB</i></b>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<b><i>Long-Term Expected Rate of Return</i></b>	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.
<b><i>Money-Weighted Rate of Return</i></b>	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.
<b><i>Multiple-Employer Defined Benefit Pension Plan</i></b>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<b><i>Municipal Bond Rate</i></b>	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.
<b><i>Net Pension Liability (NPL)</i></b>	The NPL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit pension plan.
<b><i>Non-Employer Contributing Entities</i></b>	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.
<b><i>Normal Cost</i></b>	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.

## Glossary of Terms

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<b><i>Other Postemployment Benefits (OPEB)</i></b>	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
<b><i>Real Rate of Return</i></b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b><i>Service Cost</i></b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b><i>Total Pension Expense</i></b>	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"><li>1. Service Cost</li><li>2. Interest on the Total Pension Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Employee Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. Pension Plan Administrative Expense</li><li>7. Other Changes in Plan Fiduciary Net Position</li><li>8. Recognition of Outflow (Inflow) of Resources due to Liabilities</li><li>9. Recognition of Outflow (Inflow) of Resources due to Assets</li></ol>
<b><i>Total Pension Liability (TPL)</i></b>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<b><i>Unfunded Actuarial Accrued Liability (UAAL)</i></b>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<b><i>Valuation Assets</i></b>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.